

LEVEL 1 REPLACEMENT RESERVE REPORT FY 2026

SAMPLE TOWNSHIP



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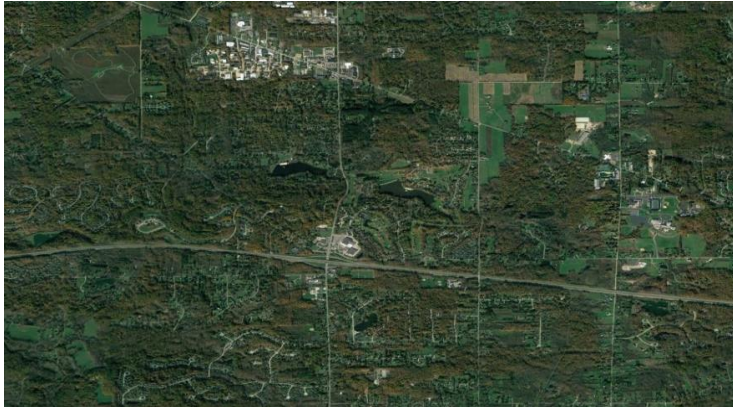
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REPLACEMENT RESERVE REPORT

SAMPLE TOWNSHIP

CINCINNATI, OHIO

June 25, 2025



Description. Sample Township Property is a Township located in Cincinnati, Ohio. The community consists of Service department, Park facilities, Town Hall, Police Department, Fire Department, Museum building, and Accessory structures. The facilities include:

- Service Department facilities
- Township parks
- Town Hall building and parking
- Police department building, parking, vehicles, and equipment.
- Fire Department building, driveways, vehicles, and equipment.
- Township facility site components.
- Stormwater management and septic systems

EXECUTIVE SUMMARY

This Reserve Study has been prepared for the Sample Township for the Fiscal Year 2026 covering the period from January 1, 2026 to December 31, 2026. The Replacement Reserves Starting Balance as of January 1, 2026 is proposed to be \$0. The reported Current Annual Funding for Reserves is \$0. The Recommended Annual Reserve Funding level for 2026 is \$757,838.

This Reserve Study is organized as three (3) separate Reserve Analyses as follows: 1) Service Department, 2) Fire Department, and 3) Police Department.

Please note that this is a DRAFT of the 2024 Sample Township Reserve Study that has yet to be reviewed by the Management, Committees, and Staff. Such a review is a vital step in the Reserve Study process in terms of the Study accurately reflecting the goals and objectives of the Township. Once that review is completed, MillerDodson welcomes the opportunity to work with the Township to answer any questions that you may have and to perform the appropriate revisions.

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Replacement Reserve Analysis

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Section B

Replacement Reserve Inventory

Replacement Reserve Inventory
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Section C

Projected Annual Replacements

Projected Annual Replacements
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Appendix

Overview, Standard Terms, and
Definitions
Video Answers to Frequently Asked
Questions

MillerDodson welcomes the opportunity to answer questions or to discuss this Reserve Study in more detail should the Board so desire.

Current Funding. The Starting Balance and Current Annual Reserve Funding figures have been supplied by the managing agent and/or Board of Directors. Confirmation or audit of these figures is beyond the scope of the study. For the purposes of this study, it is assumed that the annual contribution will be deposited at the end of each month.

Level of Service. This study has been performed as a Level 1 Full-Service Reserve Study with Site Visit/On-Site Review as defined by the Community Associations Institute's, National Reserve Study Standards. As such, a complete inventory of components, including their condition and cost for major repair or replacement, was established by the Analyst for the common and limited common elements of this facility based on information provided by the Community Manager and/or Board of Directors, or by those developed from visual assessments, field measurements, takeoffs from to-scale drawings, or review of provided historical data. The analysis, including fund status and funding plan, is developed from the inventory.

To aid in the understanding of this report and its concepts and practices, on our website, we have developed videos addressing frequently asked topics. In addition, there are posted links covering a variety of subjects under the resources page of our website at millerdodson.com.

Purpose. The purpose of this Replacement Reserve Study is to provide Sample Township (hereinafter called the Township) with an inventory of the common community facilities and infrastructure components that require periodic replacement. The Study includes a general view of the condition of these items and an effective financial plan to fund projected periodic replacements.

- **Inventory of Items Owned by the Township.** Section B lists the Projected Replacements of the commonly owned items that require periodic replacement using funding from Replacement Reserves. The Replacement Reserve Inventory also provides information about excluded items, which are items whose replacements are not scheduled for funding from Replacement Reserves.
- **Condition of Items Owned by the Township.** Section B includes our estimates of the normal economic life and the remaining economic life for the projected replacements. Section C provides a year-by-year listing of the projected replacements. Section D provides additional detail for items that are unique or deserving of attention because of their condition or the manner in which they have been treated in this study.
- **Financial Plan.** The Township has a fiduciary responsibility to protect the appearance, value, and safety of the property and it is therefore essential the Township have a financial plan that provides funding for the projected replacements. In conformance with American Institute of Certified Public Accountant guidelines, Section A, Replacement Reserve Analysis evaluates the current funding of Replacement Reserves as reported by the Township and recommends annual funding of Replacement Reserves by the Cash Flow Method. Section A, Replacement Reserve Analysis includes graphic and tabular presentations of the reported current funding and the recommended funding based on the Cash Flow Method. An Executive Summary of these calculations is provided on Page A1.

Basis. The data contained in this Replacement Reserve Study is based on the following:

- The Request for Proposal submitted and executed by the Township.
- MillerDodson performed a visual evaluation commencing on October 23, 2025 to determine the remaining useful life and replacement cost for the commonly owned elements of this facility.
- This study contains additional recommendations to address inflation for the Cash Flow Method only. For this recommendation, MillerDodson uses the Producers Price Index (PPI), which gauges inflation in manufacturing and construction. Please see page A5 for further details.

To-Scale Drawings. Site and building plans were not used in the development of this study. We recommend the Township assemble and maintain a library of site and building plans of the entire facility. Record drawings should be scanned into an electronic format for safe storage and ease of distribution. Upon request for a nominal fee, MillerDodson can provide scanning services.

Acknowledgment. MillerDodson Associates would like to acknowledge the assistance and input of John Smith, Association Manager, who provided very helpful insight into the current operations of the property.

Mr. Peter B. Miller, RS, is a Founder and Principal of the firm MillerDodson Associates. Peter is widely recognized as a leading authority in the field of Reserve Studies and Strategic Reserve Planning for Community Associations. He is a graduate of the College of Architecture and Urban Studies at Virginia Tech. As an Architect, Peter began his work with Reserve Studies for community associations during the "condo conversion boom" of the late 1970's. A popular speaker and author on the topic of Reserve Studies, his latest article "The Reserve Thruth, Lessons from the Champlain Towers Incident" was published in the September/October 2021 issue CAI's Common Ground Magazine. He frequently serves as an Expert Witness in matters concerning Replacement Reserve Studies and Reserve Funding. He has held the professional designation of Reserve Specialist (RS) since 1998.

Peter served as a Member of the CAI National Board of Trustees from 2018 through 2022. He was the 2020 Chair of CAI's Business Partners Council, and is a member of the CAI Foundation for Community Association Research (FCAR). Peter has previously served in leadership positions with several CAI Chapters. He served on the CAI National Reserves Standards Committee from 1997 to 2003 and again in 2016-2017 for the review and updating of the National Standards. Peter currently serves as Co-Chair of the Reserves, Maintenance, and Building Safety Taskforce tasked with updating CAI's National Reserve Study Standards in the wake of the 2021 condominium building tragedy in Florida. He has also served as a Subject Matter consultant for legislation in Maryland, Virginia, and Delaware.

Respectfully Submitted,

millerdodson
CAPITAL RESERVE CONSULTANTS

Peter Miller

Peter B. Miller, RS

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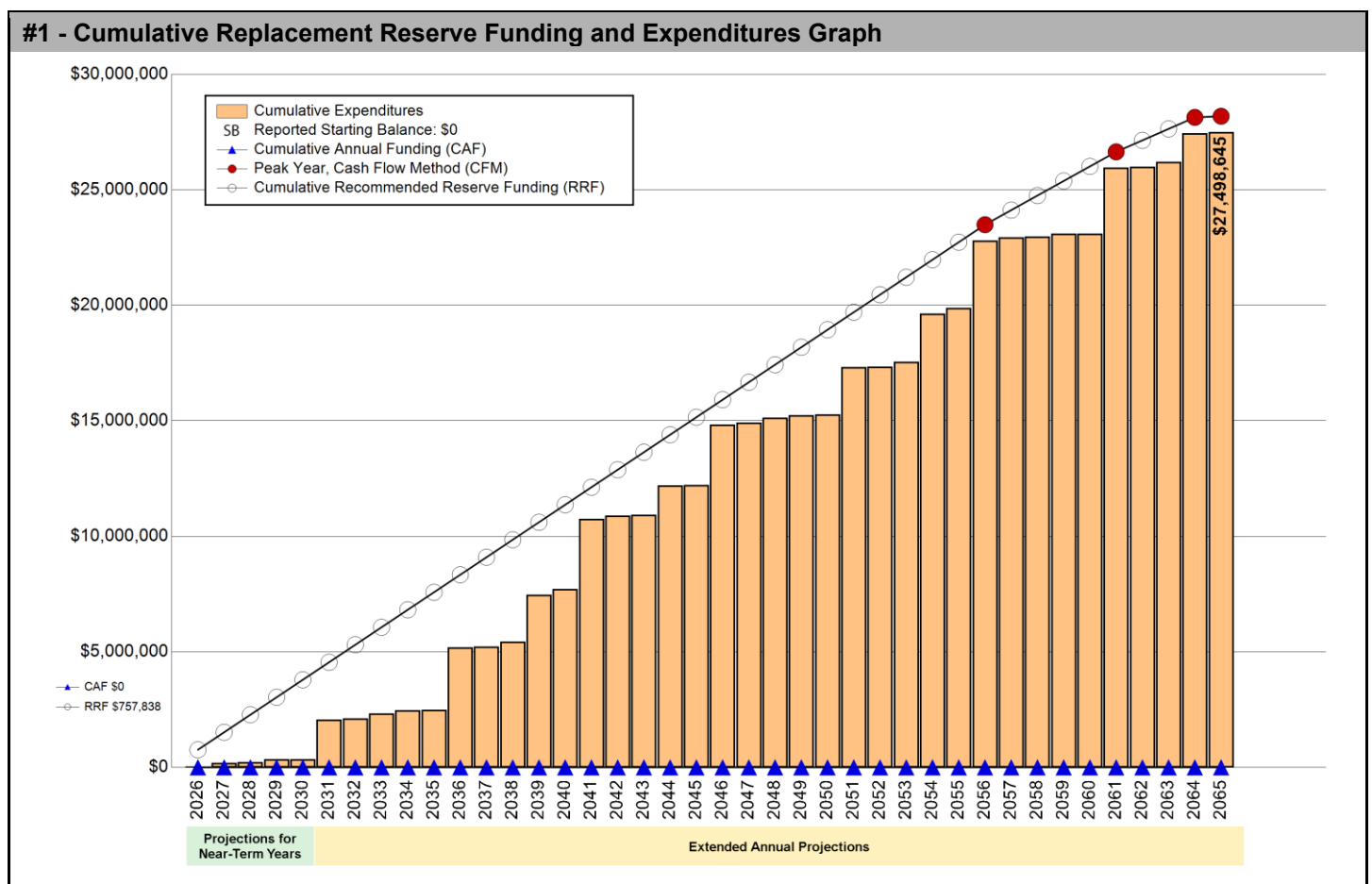
SECTION A - FINANCIAL ANALYSIS

The Sample Township Service Department Replacement Reserve Analysis uses the Cash Flow Method (CFM) to calculate Replacement Reserve funding for the periodic replacement of the 614 Projected Replacements identified in the Replacement Reserve Inventory.

\$757,838 RECOMMENDED REPLACEMENT RESERVE FUNDING FOR THE STUDY YEAR, 2026

We recommend the Township adopt a Replacement Reserve Funding Plan based on the annual funding recommendation above. Inflation adjusted funding for subsequent years is shown on Page A.5.

Sample Township Service Department reports a Starting Balance of \$0 and Annual Funding totaling \$0, which is inadequate to fund projected replacements starting in 2026. See Page A.3 for a more detailed evaluation.



This Reserve Study is organized as three (3) separate Reserve Analyses as follows: 1) Service Department, 2) Fire Department, and 3) Police Department.

Please note that this is a DRAFT of the 2024 Sample Township Reserve Study that has yet to be reviewed by the Management, Committees, and Staff. Such a review is a vital step in the Reserve Study process in terms of the Study accurately reflecting the goals and objectives of the Township. Once that review is completed, MillerDodson welcomes the opportunity to work with the Township to answer any questions that you may have and to perform the appropriate revisions.

REPLACEMENT RESERVE ANALYSIS - GENERAL INFORMATION

The Sample Township Service Department Replacement Reserve Analysis calculations of recommended funding of Replacement Reserves by the Cash Flow Method (CFM) and the evaluation of the Current Funding are based upon the same Study Year, Study Period, Beginning Balance, Replacement Reserve Inventory and Level of Service.

2026 STUDY YEAR

The Township reports that their accounting year begins on January 1, and the Study Year, the first year evaluated by the Replacement Reserve Analysis, begins on January 1, 2026.

40 Years STUDY PERIOD

The Replacement Reserve Analysis evaluates the funding of Replacement Reserves over a 40-year Study Period

\$0 STARTING BALANCE

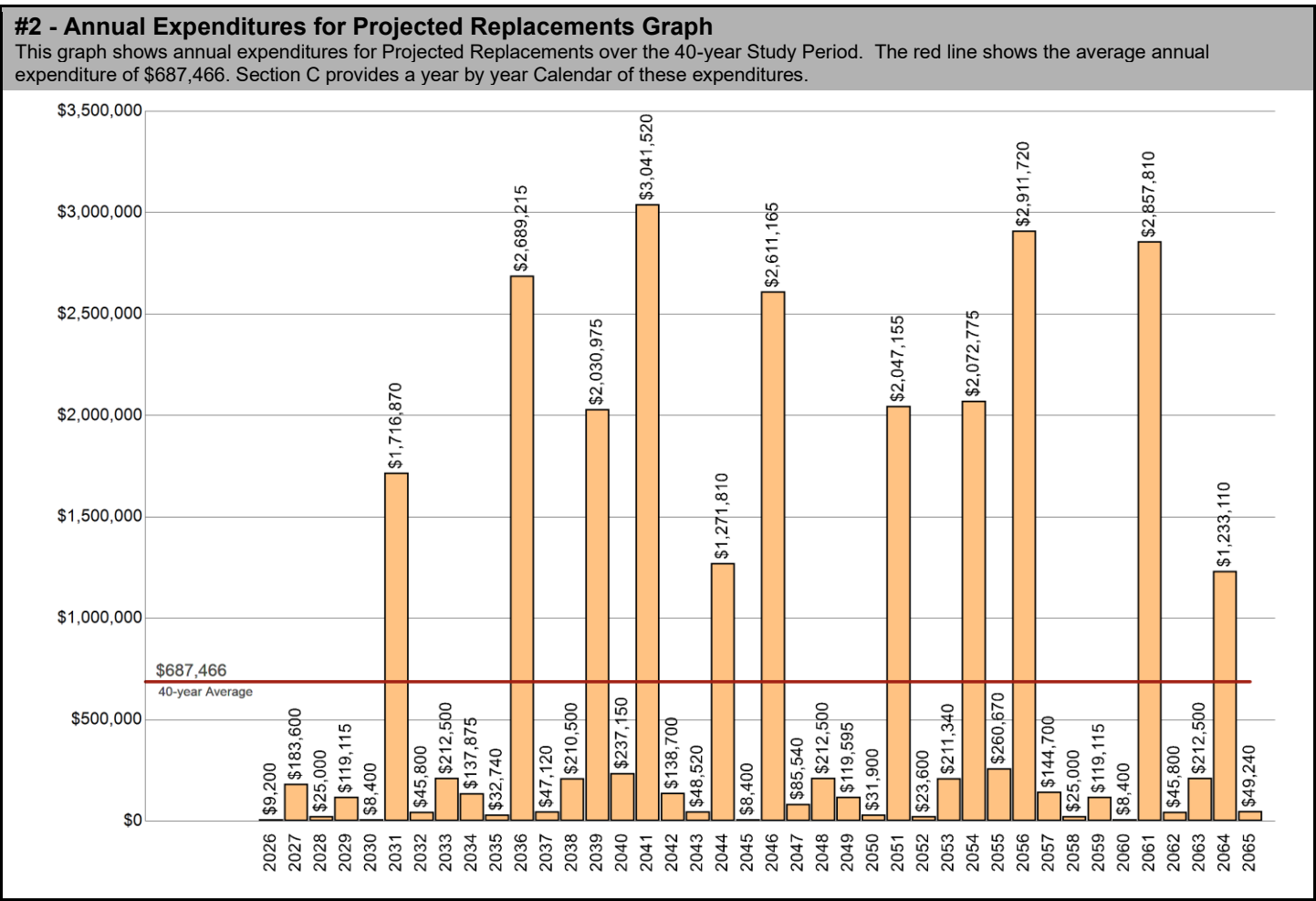
The Township reports Replacement Reserves on Deposit totaling \$0 at the start of the Study Year.

Level One LEVEL OF SERVICE

The Replacement Reserve Inventory has been developed in compliance with the National Reserve Study Standards for a Level One Study, as defined by the Community Associations Institute (CAI).

\$27,498,645 REPLACEMENT RESERVE INVENTORY - PROJECTED REPLACEMENTS

The Sample Township Service Department Replacement Reserve Inventory identifies 614 items that will require periodic replacement, that are to be funded from Replacement Reserves. We estimate the cost of these replacements will be \$27,498,645 over the 40-year Study Period. The Projected Replacements are divided into 12 major categories starting on Page B.3. Pages B.1-B.2 provide detailed information on the Replacement Reserve Inventory.



UPDATING OF THE FUNDING PLAN

The Township has a responsibility to review the Funding Plan annually. The review should include a comparison and evaluation of actual reserve funding with recommended levels shown on Page A.4 and A.5. The Projected Replacements listed on Page C.2 should be compared with any replacements accomplished and funded from Replacement Reserves. Discrepancies should be evaluated and if necessary, the Reserve Study should be updated or a new study commissioned. We recommend annual increases in replacement reserve funding to account for the impact of inflation. Inflation Adjusted Funding is discussed on Page A.5.

UPDATING OF THE REPLACEMENT RESERVE STUDY

At a minimum, the Replacement Reserve Study should be professionally updated every three to five years or after completion of a major replacement project. Updating should also be considered if during the annual review of the Funding Plan, discrepancies are noted between projected and actual reserve funding or replacement costs. Updating may also be necessary if there is a meaningful discrepancy between the actual inflation rate and the inflation rate used for the Inflation Adjusted Funding of Replacement Reserves on Page A.5.

ANNUAL EXPENDITURES AND CURRENT FUNDING

The annual expenditures that comprise the \$27,498,645 of Projected Expenditures over the 40-year Study Period and the impact of the Township continuing to fund Replacement Reserves at the current level are detailed in Table 3.

| #3 - Table of Annual Expenditures and Current Funding Data - Years 0 through 39 | | | | | | | | | | |
|---------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Year | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
| Starting Balance | | | | | | | | | | |
| Projected Replacements | (\$9,200) | (\$183,600) | (\$25,000) | (\$119,115) | (\$8,400) | (\$1,716,870) | (\$45,800) | (\$212,500) | (\$137,875) | (\$32,740) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$9,200) | (\$192,800) | (\$217,800) | (\$336,915) | (\$345,315) | (\$2,062,185) | (\$2,107,985) | (\$2,320,485) | (\$2,458,360) | (\$2,491,100) |
| Cumulative Expenditures | (\$9,200) | (\$192,800) | (\$217,800) | (\$336,915) | (\$345,315) | (\$2,062,185) | (\$2,107,985) | (\$2,320,485) | (\$2,458,360) | (\$2,491,100) |
| Cumulative Receipts | | | | | | | | | | |
| Year | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
| Projected Replacements | (\$2,689,215) | (\$47,120) | (\$210,500) | (\$2,030,975) | (\$237,150) | (\$3,041,520) | (\$138,700) | (\$48,520) | (\$1,271,810) | (\$8,400) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$5,180,315) | (\$5,227,435) | (\$5,437,935) | (\$7,468,910) | (\$7,706,060) | (\$10,747,580) | (\$10,886,280) | (\$10,934,800) | (\$12,206,610) | (\$12,215,010) |
| Cumulative Expenditures | (\$5,180,315) | (\$5,227,435) | (\$5,437,935) | (\$7,468,910) | (\$7,706,060) | (\$10,747,580) | (\$10,886,280) | (\$10,934,800) | (\$12,206,610) | (\$12,215,010) |
| Cumulative Receipts | | | | | | | | | | |
| Year | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 |
| Projected Replacements | (\$2,611,165) | (\$85,540) | (\$212,500) | (\$119,595) | (\$31,900) | (\$2,047,155) | (\$23,600) | (\$211,340) | (\$2,072,775) | (\$260,670) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$14,826,175) | (\$14,911,715) | (\$15,124,215) | (\$15,243,810) | (\$15,275,710) | (\$17,322,865) | (\$17,346,465) | (\$17,557,805) | (\$19,630,580) | (\$19,891,250) |
| Cumulative Expenditures | (\$14,826,175) | (\$14,911,715) | (\$15,124,215) | (\$15,243,810) | (\$15,275,710) | (\$17,322,865) | (\$17,346,465) | (\$17,557,805) | (\$19,630,580) | (\$19,891,250) |
| Cumulative Receipts | | | | | | | | | | |
| Year | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2064 | 2065 |
| Projected Replacements | (\$2,911,720) | (\$144,700) | (\$25,000) | (\$119,115) | (\$8,400) | (\$2,857,810) | (\$45,800) | (\$212,500) | (\$1,233,110) | (\$49,240) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$22,802,970) | (\$22,947,670) | (\$22,972,670) | (\$23,091,785) | (\$23,100,185) | (\$25,957,995) | (\$26,003,795) | (\$26,216,295) | (\$27,449,405) | (\$27,498,645) |
| Cumulative Expenditures | (\$22,802,970) | (\$22,947,670) | (\$22,972,670) | (\$23,091,785) | (\$23,100,185) | (\$25,957,995) | (\$26,003,795) | (\$26,216,295) | (\$27,449,405) | (\$27,498,645) |
| Cumulative Receipts | | | | | | | | | | |

EVALUATION OF CURRENT FUNDING

The evaluation of Current Funding (Starting Balance of \$0 & annual funding of \$0), is done in today's dollars with no adjustments for inflation or interest earned on Replacement Reserves. The evaluation assumes Replacement Reserves will only be used for the 614 Projected Replacements identified in the Replacement Reserve Inventory and that the Township will continue Annual Funding of \$0 throughout the 40-year Study Period.

Annual Funding of \$0 is approximately 0 percent of the \$757,838 recommended Annual Funding calculated by the Cash Flow Method for 2026, the Study Year.

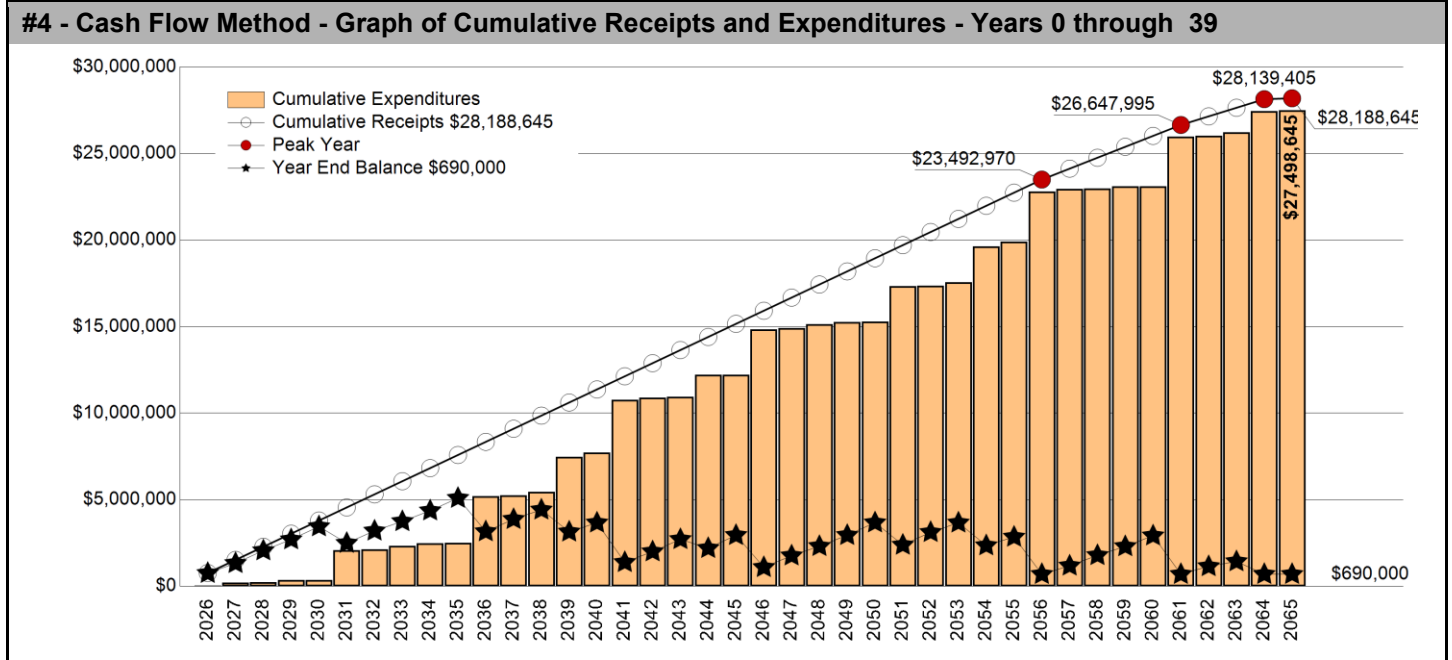
See the Executive Summary for the Current Funding Statement.

CASH FLOW METHOD FUNDING

\$757,838 RECOMMENDED REPLACEMENT RESERVE FUNDING FOR 2026

Recommended Replacement Reserve Funding has been calculated using the Cash Flow Method (also called the Straight Line or Threshold Method). This method calculates a constant annual funding between peaks in cumulative expenditures, while maintaining a Minimum Balance (threshold) in the Peak Years.

- **Peak Years.** The First Peak Year occurs in 2056 with Replacement Reserves on Deposit dropping to the Minimum Balance after the completion of \$22,802,970 of replacements from 2026 to 2056. Recommended funding is anticipated to decline in 2057. Peak Years are identified in Chart 4 and Table 5.
- **Threshold (Minimum Balance).** The calculations assume a Minimum Balance of \$690,000 will always be held in reserve, which is calculated by rounding the 12-month 40-year average annual expenditure of \$687,466 as shown on Graph #2.
- **Cash Flow Method Study Period.** Cash Flow Method calculates funding for \$27,498,645 of expenditures over the 40-year Study Period. It does not include funding for any projects beyond 2065 and in 2065, the end of year balance will always be the Minimum Balance.



#5 - Cash Flow Method - Table of Receipts & Expenditures - Years 0 through 39

| Year | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|-------------------------|-----------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|-----------------|
| Starting Balance | | | | | | | | | | |
| Projected Replacements | (\$9,200) | (\$183,600) | (\$25,000) | (\$119,115) | (\$8,400) | (\$1,716,870) | (\$45,800) | (\$212,500) | (\$137,875) | (\$32,740) |
| Annual Deposit | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 |
| End of Year Balance | \$748,638 | \$1,322,875 | \$2,055,713 | \$2,694,436 | \$3,443,874 | \$2,484,841 | \$3,196,879 | \$3,742,217 | \$4,362,180 | \$5,087,277 |
| Cumulative Expenditures | (\$9,200) | (\$192,800) | (\$217,800) | (\$336,915) | (\$345,315) | (\$2,062,185) | (\$2,107,985) | (\$2,320,485) | (\$2,458,360) | (\$2,491,100) |
| Cumulative Receipts | \$757,838 | \$1,515,675 | \$2,273,513 | \$3,031,351 | \$3,789,189 | \$4,547,026 | \$5,304,864 | \$6,062,702 | \$6,820,540 | \$7,578,377 |
| Year | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
| Projected Replacements | (\$2,689,215) | (\$47,120) | (\$210,500) | (\$2,030,975) | (\$237,150) | (\$3,041,520) | (\$138,700) | (\$48,520) | (\$1,271,810) | (\$8,400) |
| Annual Deposit | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 |
| End of Year Balance | \$3,155,900 | \$3,866,618 | \$4,413,956 | \$3,140,818 | \$3,661,506 | \$1,377,824 | \$1,996,962 | \$2,706,279 | \$2,192,307 | \$2,941,745 |
| Cumulative Expenditures | (\$5,180,315) | (\$5,227,435) | (\$5,437,935) | (\$7,468,910) | (\$7,706,060) | (\$10,747,580) | (\$10,886,280) | (\$10,934,800) | (\$12,206,610) | (\$12,215,010) |
| Cumulative Receipts | \$8,336,215 | \$9,094,053 | \$9,851,891 | \$10,609,728 | \$11,367,566 | \$12,125,404 | \$12,883,242 | \$13,641,079 | \$14,398,917 | \$15,156,755 |
| Year | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 |
| Projected Replacements | (\$2,611,165) | (\$85,540) | (\$212,500) | (\$119,595) | (\$31,900) | (\$2,047,155) | (\$23,600) | (\$211,340) | (\$2,072,775) | (\$260,670) |
| Annual Deposit | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 | \$757,838 |
| End of Year Balance | \$1,088,418 | \$1,760,715 | \$2,306,053 | \$2,944,296 | \$3,670,234 | \$2,380,916 | \$3,115,154 | \$3,661,652 | \$2,346,715 | \$2,843,882 |
| Cumulative Expenditures | (\$14,826,175) | (\$14,911,715) | (\$15,124,215) | (\$15,243,810) | (\$15,275,710) | (\$17,322,865) | (\$17,346,465) | (\$17,557,805) | (\$19,630,580) | (\$19,891,250) |
| Cumulative Receipts | \$15,914,593 | \$16,672,430 | \$17,430,268 | \$18,188,106 | \$18,945,944 | \$19,703,781 | \$20,461,619 | \$21,219,457 | \$21,977,295 | \$22,735,132 |
| Year | 1st Peak - 2056 | 2057 | 2058 | 2059 | 2060 | 2nd Peak - 2061 | 2062 | 2063 | 3rd Peak - 2064 | 4th Peak - 2065 |
| Projected Replacements | (\$2,911,720) | (\$144,700) | (\$25,000) | (\$119,115) | (\$8,400) | (\$2,857,810) | (\$45,800) | (\$212,500) | (\$1,233,110) | (\$49,240) |
| Annual Deposit | \$757,838 | \$631,005 | \$631,005 | \$631,005 | \$631,005 | \$631,005 | \$497,137 | \$497,137 | \$497,137 | \$49,240 |
| End of Year Balance | \$690,000 | \$1,176,305 | \$1,782,310 | \$2,294,200 | \$2,916,805 | \$690,000 | \$1,141,337 | \$1,425,973 | \$690,000 | \$690,000 |
| Cumulative Expenditures | (\$22,802,970) | (\$22,947,670) | (\$22,972,670) | (\$23,091,785) | (\$23,100,185) | (\$25,957,995) | (\$26,003,795) | (\$26,216,295) | (\$27,449,405) | (\$27,498,645) |
| Cumulative Receipts | \$23,492,970 | \$24,123,975 | \$24,754,980 | \$25,385,985 | \$26,016,990 | \$26,647,995 | \$27,145,132 | \$27,642,268 | \$28,139,405 | \$28,188,645 |

INFLATION ADJUSTED FUNDING

The Cash Flow Method calculations on Page A4 have been done in today's dollars with no adjustment for inflation. At MillerDodson, we believe that long-term inflation forecasting is effective at demonstrating the power of compounding, not at calculating appropriate funding levels for Replacement Reserves. We have developed this proprietary model to estimate the short-term impact of inflation on Replacement Reserve funding.

\$757,838 2026 - CASH FLOW METHOD RECOMMENDED FUNDING

The 2026 Study Year calculations have been made using current replacement costs

\$803,308 2027 - 6.0% INFLATION ADJUSTED FUNDING

A new analysis calculates the 2027 funding based on three assumptions:

- Starting Balance totaling \$748,638 on January 1, 2027.
- 2027 Non-inflation replacement costs listed in Section C, \$183,600, will be replaced at approximately \$194,616, 6.00% compounded inflation increase to 2026 costs.
- The \$803,308 inflation-adjusted funding in 2027 is a 6.0% increase over the non-inflation-adjusted funding of \$757,838.

\$851,506 2028 - 6.0% INFLATION ADJUSTED FUNDING

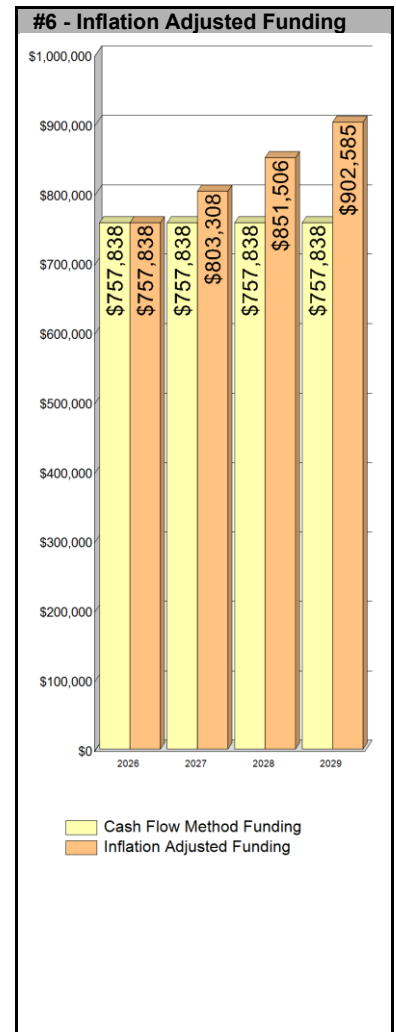
A new analysis calculates the 2028 funding based on three assumptions:

- Starting balance of approximately \$1,357,330 = 2028 Starting Balance \$748,638, plus Inflation Adjusted Funding \$803,308 for 2027, minus \$194,616 2027 Inflation Adjusted Cost.
- 2028 Non-inflation replacement costs listed in Section C, \$25,000, will be replaced at approximately \$28,090, 6.0% compounded inflation increase to 2026 costs.
- The \$851,506 inflation-adjusted funding in 2028 is a 6.0% increase over the non-inflation-adjusted funding of \$803,308 for 2027.

\$902,585 2029 - 6.0% INFLATION ADJUSTED FUNDING

A new analysis calculates the 2029 funding based on three assumptions:

- Starting balance of approximately \$2,180,746 = 2029 Starting Balance \$1,357,330, plus Inflation Adjusted Funding \$851,506 for 2028, minus \$28,090 2028 Inflation Adjusted Cost.
- 2029 Non-inflation replacement costs listed in Section C, \$119,115, will be replaced at approximately \$141,868, 6.0% compounded inflation increase to 2026 costs.
- The \$902,585 inflation-adjusted funding in 2029 is a 6.0% increase over the non-inflation-adjusted funding of \$851,506 for 2028.



Year Four and Beyond

The inflation-adjusted funding calculations outlined above are not intended to be a substitute for periodic evaluation of common elements by an experienced Reserve Analyst. Industry Standards, lender requirements, and many state and local statutes require a Replacement Reserve Study to be professionally updated every 3 to 5 years.

Inflation Adjustment

Prior to approving a budget based upon the 2027, 2028 and 2029 inflation-adjusted funding calculations above, the 6.00 percent base rate of inflation used in our calculations should be compared to rates published by the Bureau of Labor Statistics. If there is a significant discrepancy (over 1 percentage point), contact MillerDodson Associates prior to using the Inflation Adjusted Funding.

Interest on Reserves

The recommended funding calculations do not account for interest earned on Replacement Reserves. In 2026, based on a 1.00 percent interest rate, we estimate the Township may earn \$3,743 on an average balance of \$374,319, \$10,530 on an average balance of \$1,052,984 in 2027, and \$17,691 on \$1,769,083 in 2028. The Township may elect to attribute 100 percent of the earned interest to Reserves, resulting in a reduction in the 2026 funding from \$757,838 to \$754,095 (a 0.49 percent reduction), \$803,308 to \$792,778 in 2027 (a 1.31 percent reduction), and \$851,506 to \$833,816 in 2028 (a 2.07 percent reduction).

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SECTION B - REPLACEMENT RESERVE INVENTORY

- **PROJECTED REPLACEMENTS.** Sample Township Service Department - Replacement Reserve Inventory identifies 614 items that are Projected Replacements and the periodic replacements of these items are scheduled for funding from Replacement Reserves. The Projected Replacements have an estimated one-time replacement cost of \$12,866,340. Cumulative Replacements totaling \$27,498,645 are scheduled in the Replacement Reserve Inventory over the 40-year Study Period. Cumulative Replacements include those components that are replaced more than once during the period of the study.

Projected Replacements are the replacement of commonly-owned physical assets that require periodic replacement and whose replacement is to be funded from Replacement Reserves.

- **TAX CODE.** The United States Tax Code grants favorable tax status to Replacement Reserves, conditioned on expenditures being made within certain guidelines. These guidelines typically exclude maintenance activities, minor repairs, and capital improvements.
- **EXCLUDED ITEMS.** Some of the items contained in the Replacement Reserve Inventory are 'Excluded Items'. Multiple categories of items are typically excluded from funding by Replacement Reserves, including but not limited to:

Value. Items with a replacement cost of less than \$1000 and/or a normal economic life of less than 3 years are typically excluded from funding from Replacement Reserves. This exclusion should reflect the Township policy on the administration of Replacement Reserves. If the Township has selected an alternative level, it will be noted in the Replacement Reserve Inventory - General Comments on Page B.2.

Long-lived Items. Items are excluded from the Replacement Reserve Inventory when items are properly maintained and are assumed to have a life equal to the property.

Unit Improvements. Items owned by a single unit and where the items serve a single unit are generally assumed to be the responsibility of that unit, not the Township.

Other Non-Common Improvements. Items owned by the local government, public and private utility companies, the United States Postal Service, Master Associations, state and local highway authorities, etc., may be installed on property that is owned by the Township. These types of items are generally not the responsibility of the Township and are excluded from the Replacement Reserve Inventory.

- **CATEGORIES.** The 614 items included in the Sample Township Service Department Replacement Reserve Inventory are divided into 12 major categories. Each category is printed on a separate page, beginning on page B.3.
- **LEVEL OF SERVICE.** This Replacement Reserve Inventory has been developed in compliance with the standards established for a Level One Study - Full Service, as defined by the National Reserve Study Standards, established in 1998 by the Community Associations Institute, which states:

A Level I - Full-Service Reserve Study includes the computation of complete component inventory information regarding commonly owned components provided by the Association, quantities derived from field measurements, and/or quantity takeoffs from to-scale engineering drawings that may be made available. The condition of all components is ascertained from a visual inspection of each component by the analyst. The remaining economic life and the value of the components are provided based on these observations and the funding status and funding plan are then derived from the analysis of this data.

REPLACEMENT RESERVE INVENTORY - GENERAL INFORMATION (CONT'D)

- **INVENTORY DATA.** Each of the 614 Projected Replacements listed in the Replacement Reserve Inventory includes the following data:

Item Number. The Item Number is assigned sequentially and is intended for identification purposes only.

Item Description. We have identified each item included in the Inventory. Additional information may be included in the Comments section at the bottom of each page of the Inventory.

Units. We have used standard abbreviations to identify the number of units including SF-square feet, LF-lineal feet, SY-square yard, LS-lump sum, EA-each, and PR-pair. Non-standard abbreviations are noted in the Comments section at the bottom of the page.

Number of Units. The methods used to develop the quantities are discussed in "Level of Service" above.

Unit Replacement Cost. We use four sources to develop the unit cost data shown in the Inventory; actual replacement cost data provided by the client, information provided by local contractors and suppliers, industry standard estimating manuals, and a cost database we have developed based upon our detailed interviews with contractors and service providers who are specialists in their respective lines of work.

Normal Economic Life (Years). The number of years that a new and properly installed item should be expected to remain in service.

Remaining Economic Life (Years). The estimated number of years before an item will need to be replaced. In "normal" conditions, this could be calculated by subtracting the age of the item from the Normal Economic Life of the item, but only rarely do physical assets age "normally". Some items may have longer or shorter lives depending on many factors such as environment, initial quality of the item, maintenance, etc.

Total Replacement Cost. This is calculated by multiplying the Unit Replacement Cost by the Number of Units.

- **PARTIAL FUNDING.** Items may have been included in the Replacement Reserve Inventory at less than 100 percent of their full quantity and/or replacement cost. This is done on items that will never be replaced in their entirety, but which may require periodic replacements over an extended period of time. The assumptions that provide the basis for any partial funding are noted in the Comments section.
- **REMAINING ECONOMIC LIFE GREATER THAN 40 YEARS.** The calculations do not include funding for initial replacements beyond 40 years. These replacements are included in this Study for tracking and evaluation. They should be included for funding in future Studies, when they enter the 40-year window.
- **ACCURACY OF THE ANALYSIS.** The accuracy of the Replacement Reserve Analysis is dependent upon expenditures from Replacement Reserves being made ONLY for the 614 Projected Replacements specifically listed in the Replacement Reserve Inventory. The inclusion/exclusion of items from the Replacement Reserve Inventory is discussed on Page B.1.

| SERVICE DEPARTMENT (SD) - SITE ITEMS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|----------------------------------------------------------------|------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 1 | SD Vehicular entry slide actuator | ea | 1 | \$12,000.00 | 20 | 15 | \$12,000 |
| 2 | SD Vehicular entry, entry system (DKS) | ea | 1 | \$6,500.00 | 15 | 15 | \$6,500 |
| 3 | SD Vehicular entry gate, slide | ea | 2 | \$8,250.00 | 10 | 10 | \$16,500 |
| 4 | SD Asphalt pavement, mill and overlay | sf | 68,000 | \$2.45 | 20 | 15 | \$166,600 |
| 5 | SD Asphalt pavement, seal coat | sf | 68,000 | \$0.25 | 5 | 1 | \$17,000 |
| 6 | SD Gravel roadway, replenish 3/8" per sf | sf | 40,000 | \$1.75 | 20 | 20 | \$70,000 |
| 7 | SD Concrete flatwork (6% allowance) | sf | 200 | \$14.00 | 6 | 5 | \$2,800 |
| 8 | SD Concrete ramp, stamped | sf | 140 | \$20.00 | 20 | 20 | \$2,800 |
| 9 | SD Fence, chain link | ft | 750 | \$30.00 | 45 | 40 | \$22,500 |
| 10 | SD Safety bollards | ea | 30 | \$750.00 | 40 | 30 | \$22,500 |
| 11 | SD Septic system | ea | 1 | \$15,000.00 | 15 | 14 | \$15,000 |
| 12 | SD Stormwater management (allowance) | ls | 1 | \$20,000.00 | 10 | 10 | \$20,000 |
| 13 | SD Domestic water (allowance) | ls | 1 | \$10,000.00 | 10 | 10 | \$10,000 |
| 14 | SD Trench drains | ft | 120 | \$50.00 | 30 | 1 | \$6,000 |
| 15 | SD Fuel station replace | ea | 1 | \$15,000.00 | 20 | 15 | \$15,000 |
| 16 | SD Fuel station structure | sf | 200 | \$45.00 | 25 | 25 | \$9,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$414,200 |

| COMMENTS |
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| SERVICE DEPARTMENT (SD) - BUILDING EXTERIORS | | | | | NEL- Normal Economic Life (yrs) | | |
|----------------------------------------------|---------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 17 | SD Roofing, asphalt shingles | sf | 20,000 | \$5.00 | 30 | 20 | \$100,000 |
| 18 | SD Gutter and downspouts, 5" aluminum | ft | 370 | \$12.00 | 30 | 20 | \$4,440 |
| 19 | SD Siding and trim | sf | 1,200 | \$14.00 | 35 | 25 | \$16,800 |
| 20 | SD Masonry (10% repointing allowance) | sf | 600 | \$12.00 | 10 | 10 | \$7,200 |
| 21 | SD Windows | sf | 375 | \$68.00 | 40 | 25 | \$25,500 |
| 22 | SD Doors | ea | 6 | \$1,600.00 | 25 | 20 | \$9,600 |
| 23 | SD Overhead doors | ea | 13 | \$7,500.00 | 20 | 10 | \$97,500 |
| 24 | SD Store front, curtain wall, replace | sf | 50 | \$125.00 | 80 | 50 | \$6,250 |
| 25 | SD Exterior lighting (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$272,290 |

COMMENTS

| SERVICE DEPARTMENT (SD) - BUILDING INTERIORS | | | | | NEL- Normal Economic Life (yrs) | | |
|----------------------------------------------|-----------------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 26 | SD Building entry system | ea | 1 | \$2,800.00 | 20 | 10 | \$2,800 |
| 27 | SD Security/camera system | ea | 1 | \$4,000.00 | 15 | 10 | \$4,000 |
| 28 | SD Interior renovate (allowance) | ls | 1 | \$40,000.00 | 20 | 15 | \$40,000 |
| 29 | SD Restroom, renovate | sf | 200 | \$150.00 | 20 | 15 | \$30,000 |
| 30 | SD Locker/Shower room, renovate | sf | 600 | \$400.00 | 20 | 15 | \$240,000 |
| 31 | SD Kitchen renovate | ls | 1 | \$12,000.00 | 20 | 15 | \$12,000 |
| 32 | SD Interior lighting (allowance) | ls | 1 | \$10,000.00 | 20 | 15 | \$10,000 |
| 33 | SD Furniture (allowance) | ls | 1 | \$15,000.00 | 15 | 10 | \$15,000 |
| 34 | SD Exercise equipment (allowance) | ls | 1 | \$7,500.00 | 5 | 5 | \$7,500 |
| 35 | SD IT/server | ea | 1 | \$5,000.00 | 5 | 5 | \$5,000 |
| 36 | SD Electronics (allowance) | ls | 1 | \$5,000.00 | 5 | 5 | \$5,000 |
| 37 | SD Computers/printers (allowance) | ls | 1 | \$15,000.00 | 5 | 5 | \$15,000 |
| 38 | SD HVAC split system, full system replacement | ea | 2 | \$12,000.00 | 15 | 12 | \$24,000 |
| 39 | SD Electrical (allowance) | ls | 1 | \$10,000.00 | 10 | 10 | \$10,000 |
| 40 | SD Building plumbing (allowance) | ls | 1 | \$10,000.00 | 10 | 10 | \$10,000 |
| 41 | SD Water heater, gas (50 gallon) | ea | 1 | \$2,400.00 | 15 | 12 | \$2,400 |
| 42 | SD Water filtration system | ea | 1 | \$2,500.00 | 15 | 12 | \$2,500 |
| 43 | SD Fire alarm system | ea | 1 | \$10,000.00 | 15 | 10 | \$10,000 |
| 44 | SD Unit heater | ea | 2 | \$1,000.00 | 10 | 5 | \$2,000 |
| 45 | SD Linear ceiling heater | ea | 4 | \$5,000.00 | 15 | 15 | \$20,000 |
| 46 | SD Emergency generator, 50 kilowatts | ea | 1 | \$110,000.00 | 30 | 15 | \$110,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$577,200 |

| COMMENTS |
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| SERVICE DEPARTMENT (SD) - ACCESSORY STRUCTURES | | | | | NEL- Normal Economic Life (yrs) | | |
|------------------------------------------------|--------------------------------------------|------|-----------------|----------------------------|------------------------------------|------|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 47 | SD Garage roofing | sf | 6,000 | \$5.00 | 30 | 10 | \$30,000 |
| 48 | SD Garage gutters and downspouts | ft | 250 | \$12.00 | 30 | 10 | \$3,000 |
| 49 | SD Garage siding | sf | 2,000 | \$10.00 | 35 | 30 | \$20,000 |
| 50 | SD Garage doors | ea | 3 | \$2,000.00 | 25 | 10 | \$6,000 |
| 51 | SD Garage overhead door | ea | 7 | \$7,500.00 | 20 | 10 | \$52,500 |
| 52 | SD Garage lighting/electrical (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 53 | SD Garage unit heater | ea | 1 | \$1,500.00 | 10 | 5 | \$1,500 |
| 54 | SD Salt building #1 roofing | sf | 2,000 | \$5.00 | 30 | 10 | \$10,000 |
| 55 | SD Salt building #1 gutters and downspouts | ft | 150 | \$12.00 | 30 | 10 | \$1,800 |
| 56 | SD Salt building #1 siding | sf | 1,200 | \$10.00 | 35 | 30 | \$12,000 |
| 57 | SD Salt building #2 roofing | sf | 3,000 | \$5.00 | 30 | 10 | \$15,000 |
| 58 | SD Salt building #2 gutters and downspouts | ft | 200 | \$12.00 | 30 | 10 | \$2,400 |
| 59 | SD Salt building #2 siding | sf | 1,500 | \$10.00 | 35 | 30 | \$15,000 |
| 60 | SD Salt canopy structures | ls | 2 | \$15,000.00 | 25 | 25 | \$30,000 |
| 61 | SD Salt dome roofing | sf | 7,000 | \$5.00 | 30 | 20 | \$35,000 |
| 62 | SD Salt dome repair (allowance) | ls | 1 | \$5,000.00 | 10 | 5 | \$5,000 |
| 63 | SD Small garage roofing | sf | 1,600 | \$5.00 | 30 | none | \$8,000 |
| 64 | SD Small garage gutters & downspouts | ft | 100 | \$12.00 | 30 | none | \$1,200 |
| 65 | SD Small garage siding and trim | sf | 800 | \$10.00 | 40 | 5 | \$8,000 |
| 66 | SD Small garage man door | ea | 1 | \$1,600.00 | 25 | 5 | \$1,600 |
| 67 | SD Small garage windows | sf | 20 | \$68.00 | 40 | 5 | \$1,360 |
| 68 | SD Small garage barn door | ea | 1 | \$5,000.00 | 20 | 5 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$269,360 |

| COMMENTS |
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| SERVICE DEPARTMENT (SD) - RECYCLE CENTER | | | | | NEL- Normal Economic Life (yrs) | | |
|------------------------------------------|----------------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 69 | SD Asphalt pavement, mill and overlay | sf | 15,000 | \$2.45 | 20 | 18 | \$36,750 |
| 70 | SD Asphalt pavement, seal coat | sf | 15,000 | \$0.25 | 5 | 3 | \$3,750 |
| 71 | SD Concrete flatwork (10% allowance) | sf | 180 | \$14.00 | 6 | 5 | \$2,520 |
| 72 | SD Fence, wood | ft | 300 | \$32.00 | 20 | 15 | \$9,600 |
| 73 | SD Sight lighting and electrical (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 74 | SD Security/camera system | ea | 1 | \$2,000.00 | 15 | 10 | \$2,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$59,620 |

| COMMENTS |
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| TOWN HALL (TH) - SITE ITEMS | | | | | NEL- Normal Economic Life (yrs) | | |
|-----------------------------------|-------------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 75 | TH Entrance monument, carved wood sign | ea | 1 | \$2,000.00 | 15 | 15 | \$2,000 |
| 76 | TH Asphalt pavement, mill and overlay | sf | 34,000 | \$2.45 | 20 | 18 | \$83,300 |
| 77 | TH Asphalt pavement, seal coat | sf | 34,000 | \$0.25 | 5 | 3 | \$8,500 |
| 78 | TH Concrete flatwork (6% allowance) | sf | 200 | \$14.00 | 6 | 5 | \$2,800 |
| 79 | TH Concrete curb and gutter, barrier (6%) | ft | 80 | \$42.00 | 6 | 5 | \$3,360 |
| 80 | TH Concrete ramp, stamped | sf | 200 | \$20.00 | 20 | 20 | \$4,000 |
| 81 | TH Site light, standard single head, LED | ea | 7 | \$700.00 | 20 | 15 | \$4,900 |
| 82 | TH Site light, 10' steel pole | ea | 7 | \$2,080.00 | 25 | 25 | \$14,560 |
| 83 | TH Septic system | ea | 1 | \$15,000.00 | 15 | 14 | \$15,000 |
| 84 | TH Stormwater management (allowance) | ls | 1 | \$20,000.00 | 10 | 10 | \$20,000 |
| 85 | TH Detention (dry) ponds (allowance) | ls | 1 | \$15,000.00 | 20 | 20 | \$15,000 |
| 86 | TH Domestic water (allowance) | ls | 1 | \$10,000.00 | 10 | 10 | \$10,000 |
| 87 | TH Picnic table | ea | 1 | \$1,200.00 | 15 | 14 | \$1,200 |
| Replacement Costs - Page Subtotal | | | | | | | \$184,620 |

| COMMENTS |
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| TOWN HALL (TH) - BUILDING EXTERIOR PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|--------------------------------------------------------------|---------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 88 | TH Roofing, asphalt shingles | sf | 10,000 | \$5.00 | 30 | 20 | \$50,000 |
| 89 | TH Gutter and downspouts, 5" aluminum | ft | 400 | \$12.00 | 30 | 20 | \$4,800 |
| 90 | TH Siding and trim | sf | 5,000 | \$14.00 | 35 | 25 | \$70,000 |
| 91 | TH Masonry (10% repointing allowance) | sf | 75 | \$12.00 | 10 | 10 | \$900 |
| 92 | TH Windows | sf | 510 | \$68.00 | 40 | 25 | \$34,680 |
| 93 | TH Doors | ea | 8 | \$1,600.00 | 25 | 20 | \$12,800 |
| 94 | TH Store front, curtain wall, replace | sf | 50 | \$125.00 | 80 | 50 | \$6,250 |
| 95 | TH Door sidelights | ea | 4 | \$800.00 | 25 | 25 | \$3,200 |
| 96 | TH Exterior lighting (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 97 | TH Cupola, replace | ea | 1 | \$4,500.00 | 30 | 25 | \$4,500 |
| 98 | TH Entry ceiling | sf | 100 | \$14.00 | 40 | 25 | \$1,400 |
| Replacement Costs - Page Subtotal | | | | | | | \$193,530 |

COMMENTS

| COMMENTS | |
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| WORKSHOP PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|------------------------------------|------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 122 | Workshop Roofing | sf | 1,000 | \$5.00 | 30 | 15 | \$5,000 |
| 123 | Workshop Gutters & downspouts | ft | 120 | \$12.00 | 30 | 20 | \$1,440 |
| 124 | Workshop Siding and trim | sf | 400 | \$10.00 | 40 | 30 | \$4,000 |
| 125 | Workshop Man door | ea | 1 | \$1,600.00 | 25 | 20 | \$1,600 |
| 126 | Workshop Windows | sf | 20 | \$68.00 | 40 | 20 | \$1,360 |
| 127 | Workshop Overhead door | ea | 1 | \$5,600.00 | 20 | 20 | \$5,600 |
| 128 | Workshop Electrical/lighting (allowance) | ls | 1 | \$1,000.00 | 5 | 5 | \$1,000 |
| 129 | Workshop Unit heater, gas | ea | 1 | \$5,000.00 | 15 | 15 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$25,000 |

| COMMENTS |
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| A BUILDING (AB) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------------|----------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 130 | AB Entrance monument, carved wood sign | ea | 1 | \$2,000.00 | 15 | 15 | \$2,000 |
| 131 | AB Concrete flatwork (6% allowance) | sf | 320 | \$14.00 | 6 | 5 | \$4,480 |
| 132 | AB Concrete ramp, stamped | sf | 280 | \$20.00 | 20 | 20 | \$5,600 |
| 133 | AB Brick pavers (10% allowance) | sf | 200 | \$12.00 | 10 | 10 | \$2,400 |
| 134 | AB Lights, ground effects | ea | 10 | \$400.00 | 10 | 10 | \$4,000 |
| 135 | AB Bench | ea | 4 | \$850.00 | 15 | 14 | \$3,400 |
| 136 | AB Roofing, asphalt shingles | sf | 2,600 | \$5.00 | 30 | 15 | \$13,000 |
| 137 | AB Gutter and downspouts, 5" aluminum | ft | 240 | \$12.00 | 30 | 15 | \$2,880 |
| 138 | AB Siding and trim | sf | 1,200 | \$14.00 | 35 | 25 | \$16,800 |
| 139 | AB Windows | sf | 240 | \$68.00 | 40 | 25 | \$16,320 |
| 140 | AB Doors | ea | 5 | \$1,600.00 | 25 | 20 | \$8,000 |
| 141 | AB Doors sliding glass | pr | 2 | \$3,500.00 | 30 | 20 | \$7,000 |
| 142 | AB Ramp railing | ft | 40 | \$35.00 | 15 | 10 | \$1,400 |
| 143 | AB Exterior lighting | ea | 8 | \$300.00 | 15 | 10 | \$2,400 |
| 144 | AB Brick (10% repointing allowance) | sf | 100 | \$12.00 | 10 | 10 | \$1,200 |
| Replacement Costs - Page Subtotal | | | | | | | \$90,880 |

| COMMENTS |
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| A BUILDING (AB) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------------|--------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 145 | AB Interior renovate (allowance) | ls | 1 | \$15,000.00 | 20 | 18 | \$15,000 |
| 146 | AB Interior lighting (allowance) | ls | 1 | \$5,000.00 | 20 | 18 | \$5,000 |
| 147 | AB Kitchen, residential, remodel with appliances | sf | 70 | \$300.00 | 20 | 18 | \$21,000 |
| 148 | AB Restroom, renovate | sf | 50 | \$150.00 | 20 | 18 | \$7,500 |
| 149 | AB HVAC split system, (2 ton), full system | ea | 1 | \$10,500.00 | 15 | 10 | \$10,500 |
| 150 | AB Water heater, gas (40 gallon) | ea | 1 | \$2,600.00 | 15 | 10 | \$2,600 |
| 151 | AB Water filtration system | ea | 1 | \$1,500.00 | 15 | 10 | \$1,500 |
| 152 | AB Building plumbing (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 153 | AB Electrical (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$73,100 |

| COMMENTS |
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| B BUILDING (BB) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------------|----------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 154 | BB Entrance monument, carved wood sign | ea | 1 | \$2,000.00 | 15 | 15 | \$2,000 |
| 155 | BB Flag pole | ea | 1 | \$3,550.00 | 25 | 25 | \$3,550 |
| 156 | BB Asphalt pavement, mill and overlay | sf | 8,300 | \$2.45 | 20 | 18 | \$20,335 |
| 157 | BB Asphalt pavement, seal coat | sf | 8,300 | \$0.25 | 5 | 3 | \$2,075 |
| 158 | BB Concrete flatwork (6% allowance) | sf | 80 | \$14.00 | 6 | 3 | \$1,120 |
| 159 | BB Concrete, stamped | sf | 100 | \$20.00 | 20 | 18 | \$2,000 |
| 160 | BB Site lighting (allowance) | ls | 1 | \$5,000.00 | 10 | 5 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$36,080 |

| COMMENTS |
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| B BUILDING (BB) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------------|---------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 161 | BB Roofing, asphalt shingles | sf | 2,200 | \$5.00 | 30 | 20 | \$11,000 |
| 162 | BB Gutter and downspouts, 5" aluminum | ft | 200 | \$12.00 | 30 | 20 | \$2,400 |
| 163 | BB Siding and trim | sf | 1,200 | \$14.00 | 35 | 25 | \$16,800 |
| 164 | BB Windows | sf | 135 | \$68.00 | 40 | 25 | \$9,180 |
| 165 | BB Doors | ea | 2 | \$1,600.00 | 25 | 20 | \$3,200 |
| Replacement Costs - Page Subtotal | | | | | | | \$42,580 |

COMMENTS

| B BUILDING (BB) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------------|--------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 166 | BB Interior renovate (allowance) | ls | 1 | \$20,000.00 | 20 | 18 | \$20,000 |
| 167 | BB Interior lighting (allowance) | ls | 1 | \$5,000.00 | 20 | 18 | \$5,000 |
| 168 | BB Interior furniture (allowance) | ls | 1 | \$1,000.00 | 20 | 18 | \$1,000 |
| 169 | BB Kitchen, residential, remodel with appliances | sf | 20 | \$300.00 | 20 | 18 | \$6,000 |
| 170 | BB Restroom, renovate | sf | 100 | \$150.00 | 20 | 18 | \$15,000 |
| 171 | BB HVAC split system, full system replacement | ea | 1 | \$12,000.00 | 15 | 12 | \$12,000 |
| 172 | BB Water heater, gas (30 gallon) | ea | 1 | \$2,000.00 | 15 | 12 | \$2,000 |
| 173 | BB Water filtration system | ea | 1 | \$1,500.00 | 15 | 12 | \$1,500 |
| 174 | BB Building plumbing (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 175 | BB Electrical (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$72,500 |

COMMENTS

| CEMENTARY PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------|-----------------------------------------------|------|--------------------|----------------------------------|-----------------------------------------------------------------------|-----|--------------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 176 | Cementary Entrance pedestals, repoint masonry | sf | 20 | \$10.00 | 10 | 10 | \$200 |
| 177 | Cementary Entrance monument, metal arch | ls | 1 | \$7,500.00 | 25 | 20 | \$7,500 |
| 178 | Cementary Flag pole | ea | 7 | \$3,550.00 | 25 | 20 | \$24,850 |
| 179 | Cementary Stone fountain | ea | 1 | \$2,000.00 | 10 | 10 | \$2,000 |
| 180 | Cementary Asphalt pavement, mill and overlay | sf | 45,000 | \$2.45 | 20 | 18 | \$110,250 |
| 181 | Cementary Asphalt pavement, seal coat | sf | 45,000 | \$0.25 | 5 | 3 | \$11,250 |
| 182 | Cementary Concrete, stamped | sf | 100 | \$20.00 | 20 | 18 | \$2,000 |
| 183 | Cementary Fence, metal picket | ft | 100 | \$40.00 | 40 | 30 | \$4,000 |
| 184 | Cementary Fence, chain link | ft | 2,400 | \$20.00 | 45 | 35 | \$48,000 |
| 185 | Cementary Site lighting (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 186 | Cementary Stormwater management (10% | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 187 | Cementary Site electrical (allowance) | ls | 1 | \$2,000.00 | 5 | 5 | \$2,000 |
| 188 | Cementary Irrigation system (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$227,050 |

| COMMENTS |
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| CEMENTARY PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------|----------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 189 | Utility building roofing | sf | 300 | \$5.00 | 30 | 15 | \$1,500 |
| 190 | Utility building trim | sf | 100 | \$14.00 | 40 | 30 | \$1,400 |
| 191 | Utility building masonry repointing | sf | 100 | \$12.00 | 10 | 8 | \$1,200 |
| 192 | Utility building door | ea | 1 | \$2,400.00 | 25 | 15 | \$2,400 |
| 193 | Utility building metal gate | pr | 1 | \$4,000.00 | 30 | 15 | \$4,000 |
| 194 | Utility building plumbing (allowance) | ls | 1 | \$1,000.00 | 10 | 10 | \$1,000 |
| 195 | Garage roofing | sf | 1,000 | \$5.00 | 30 | 15 | \$5,000 |
| 196 | Garage gutters & downspouts | ft | 120 | \$12.00 | 30 | 20 | \$1,440 |
| 197 | Garage siding and trim | sf | 400 | \$10.00 | 40 | 30 | \$4,000 |
| 198 | Garage man door | ea | 1 | \$1,600.00 | 25 | 20 | \$1,600 |
| 199 | Garage overhead door | ea | 1 | \$5,600.00 | 20 | 20 | \$5,600 |
| 200 | Garage electrical/lighting (allowance) | ls | 1 | \$1,000.00 | 5 | 5 | \$1,000 |
| 201 | Garage unit heater, gas | ea | 1 | \$5,000.00 | 15 | 15 | \$5,000 |
| 202 | Cementary shed | sf | 40 | \$75.00 | 30 | 25 | \$3,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$38,140 |

| COMMENTS |
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| |

| A PARK (AP) - A PARK SITE ITEMS (AP) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|----------------------------------------------------------------|-------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 203 | AP Entrance monument, carved wood sign | ea | 1 | \$2,000.00 | 15 | 15 | \$2,000 |
| 204 | AP Flag pole | ea | 1 | \$3,550.00 | 25 | 25 | \$3,550 |
| 205 | AP Asphalt pavement, mill and overlay | sf | 55,000 | \$2.45 | 20 | 18 | \$134,750 |
| 206 | AP Asphalt pavement, seal coat | sf | 55,000 | \$0.25 | 5 | 3 | \$13,750 |
| 207 | AP Concrete flatwork (6% allowance) | sf | 100 | \$14.00 | 6 | 3 | \$1,400 |
| 208 | AP Pavers, grouted, repoint | sf | 100 | \$12.00 | 20 | 15 | \$1,200 |
| 209 | AP Fence, short chain link baseball fence | ft | 800 | \$27.00 | 45 | 35 | \$21,600 |
| 210 | AP Fence, tall chain link baseball fence | ft | 200 | \$42.00 | 45 | 35 | \$8,400 |
| 211 | AP Wood gaurd posts (allowance) | ls | 1 | \$2,500.00 | 5 | 5 | \$2,500 |
| 212 | AP Site light, standard single head, LED | ea | 3 | \$700.00 | 20 | 15 | \$2,100 |
| 213 | AP Site light, 10' steel pole | ea | 3 | \$2,080.00 | 25 | 25 | \$6,240 |
| 214 | AP Septic system | ea | 1 | \$10,000.00 | 15 | 14 | \$10,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$207,490 |

| COMMENTS |
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| A PARK (AP) - A PARK RECREATION (AP) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|----------------------------------------------------------------|---------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 215 | AP Tot lot, border PVC | ft | 265 | \$17.00 | 20 | 20 | \$4,505 |
| 216 | AP Tot lot surfacing, wood mulch (3") | sf | 4,000 | \$2.00 | 3 | 3 | \$8,000 |
| 217 | AP Tot lot, MP structure | ea | 1 | \$20,000.00 | 15 | 12 | \$20,000 |
| 218 | AP Tot lot, A-frame swing, 6 seat | ea | 3 | \$5,000.00 | 15 | 12 | \$15,000 |
| 219 | AP Picnic table (PTL wood table & bench, metal | ea | 12 | \$1,200.00 | 15 | 14 | \$14,400 |
| 220 | AP Grill, metal pedestal | ea | 2 | \$850.00 | 15 | 14 | \$1,700 |
| 221 | AP Bench | ea | 4 | \$850.00 | 15 | 14 | \$3,400 |
| 222 | AP Trash can and receptacle (32 gallon wood slat) | ea | 6 | \$450.00 | 10 | 10 | \$2,700 |
| 223 | AP Dog waste station | ea | 2 | \$500.00 | 20 | 18 | \$1,000 |
| 224 | AP Basketball court, asphalt overlay | sf | 7,000 | \$5.80 | 20 | 8 | \$40,600 |
| 225 | AP Basketball court, color coat | sf | 7,000 | \$1.20 | 5 | 4 | \$8,400 |
| 226 | AP Basketball pole and backboard | ea | 2 | \$3,500.00 | 20 | 15 | \$7,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$126,705 |

| COMMENTS |
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| A PARK (AP) - A PARK SHELTER (AP) PROJECTED REPLACEMENTS | | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------------------------------|------------------------------------------|------|-----------------|----------------------------|-----|-----------------------------------------------------------------------|-----------------------|--|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) | |
| 227 | AP Shelter house roofing | sf | 3,500 | \$5.00 | 30 | 20 | \$17,500 | |
| 228 | AP Shelter house gutters and downspouts | ft | 200 | \$12.00 | 30 | 20 | \$2,400 | |
| 229 | AP Shelter house cedar siding and trim | sf | 1,400 | \$14.00 | 35 | 30 | \$19,600 | |
| 230 | AP Shelter house doors | ea | 3 | \$2,400.00 | 25 | 20 | \$7,200 | |
| 231 | AP Shelter house canopy | sf | 1,500 | \$25.00 | 45 | 40 | \$37,500 | |
| 232 | AP Shelter house lighting (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 | |
| 233 | AP Shelter house plumbing (allowance) | ls | 1 | \$2,500.00 | 10 | 10 | \$2,500 | |
| 234 | AP Shelter house drinking fountain | ls | 1 | \$4,800.00 | 15 | 5 | \$4,800 | |
| 235 | AP Shelter house electrical (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 | |
| 236 | AP Gazebo, PTL wood with asphalt shingle | ea | 1 | \$20,000.00 | 25 | 20 | \$20,000 | |
| 237 | AP Restroom building | sf | 120 | \$75.00 | 30 | 20 | \$9,000 | |
| 238 | AP Baseball shed | sf | 20 | \$75.00 | 30 | 25 | \$1,500 | |
| Replacement Costs - Page Subtotal | | | | | | | \$132,000 | |

| COMMENTS | | | | | | | | |
|----------|--|--|--|--|--|--|--|--|
| | | | | | | | | |

| B PARK (BP) - B PARK SITE ITEMS (BP) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|----------------------------------------------------------------|----------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 239 | BP Entrance monument, carved wood sign | ea | 1 | \$2,000.00 | 15 | 15 | \$2,000 |
| 240 | BP Flag pole | ea | 7 | \$3,550.00 | 25 | 25 | \$24,850 |
| 241 | BP Asphalt pavement, mill and overlay | sf | 46,000 | \$2.45 | 20 | 18 | \$112,700 |
| 242 | BP Asphalt pavement, seal coat | sf | 46,000 | \$0.25 | 5 | 3 | \$11,500 |
| 243 | BP Concrete flatwork (6% allowance) | sf | 80 | \$14.00 | 6 | 3 | \$1,120 |
| 244 | BP Pavers, grouted, repoint | sf | 100 | \$12.00 | 20 | 18 | \$1,200 |
| 245 | BP Fence, short chain link baseball fence | ft | 200 | \$27.00 | 45 | 35 | \$5,400 |
| 246 | BP Fence, tall chain link baseball fence | ft | 120 | \$42.00 | 45 | 35 | \$5,040 |
| 247 | BP Site light, standard single head, LED | ea | 5 | \$700.00 | 20 | 15 | \$3,500 |
| 248 | BP Site light, 8' fiberglass pole | ea | 5 | \$1,800.00 | 35 | 30 | \$9,000 |
| 249 | BP Landscape light | ea | 8 | \$250.00 | 10 | 10 | \$2,000 |
| 250 | BP Bench | ea | 4 | \$850.00 | 15 | 14 | \$3,400 |
| 251 | BP Pavilion roofing | sf | 800 | \$5.00 | 30 | 20 | \$4,000 |
| 252 | BP Pavilion lighting (allowance) | ls | 1 | \$3,000.00 | 10 | 10 | \$3,000 |
| 253 | BP Pavilion ceiling | sf | 700 | \$14.00 | 40 | 35 | \$9,800 |
| 254 | BP Pavilion brick (10% repointing allowance) | sf | 140 | \$12.00 | 10 | 10 | \$1,680 |
| 255 | BP Pavilion vinyl picket fence | ft | 40 | \$30.00 | 40 | 35 | \$1,200 |
| Replacement Costs - Page Subtotal | | | | | | | \$201,390 |

| COMMENTS |
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| C PARK (CP) - C PARK SITE ITEMS (CP) | | | | | NEL- Normal Economic Life (yrs) | | |
|--------------------------------------|-----------------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 256 | CP Entrance monument, carved wood sign | ea | 1 | \$2,000.00 | 15 | 15 | \$2,000 |
| 257 | CP Flag pole | ea | 1 | \$3,550.00 | 25 | 25 | \$3,550 |
| 258 | CP Asphalt pavement, mill and overlay parking | sf | 80,000 | \$2.45 | 20 | 18 | \$196,000 |
| 259 | CP Asphalt pavement, seal coat | sf | 80,000 | \$0.25 | 5 | 3 | \$20,000 |
| 260 | CP Asphalt pavement, mill and overlay path | sf | 28,000 | \$2.45 | 20 | 18 | \$68,600 |
| 261 | CP Concrete flatwork (6% allowance) | sf | 300 | \$14.00 | 6 | 6 | \$4,200 |
| 262 | CP Concrete, stamped | sf | 600 | \$20.00 | 20 | 18 | \$12,000 |
| 263 | CP Fence, short chain link baseball fence | ft | 800 | \$27.00 | 45 | 35 | \$21,600 |
| 264 | CP Fence, tall chain link baseball fence | ft | 200 | \$42.00 | 45 | 35 | \$8,400 |
| 265 | CP Wood gaurd posts (allowance) | ls | 1 | \$2,500.00 | 5 | 5 | \$2,500 |
| 266 | CP Site light, standard single head, LED | ea | 3 | \$700.00 | 20 | 15 | \$2,100 |
| 267 | CP Site light, 10' steel pole | ea | 3 | \$2,080.00 | 25 | 25 | \$6,240 |
| 268 | CP Septic system | ea | 1 | \$10,000.00 | 15 | 14 | \$10,000 |
| 269 | CP Stormwater management (10% allowance) | ls | 1 | \$10,000.00 | 10 | 10 | \$10,000 |
| 270 | CP Site electrical (allowance) | ls | 1 | \$2,000.00 | 5 | 5 | \$2,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$369,190 |

| COMMENTS |
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| C PARK (CP) - C PARK RECREATION ITEMS (CP) | | | | | NEL- Normal Economic Life (yrs) | | |
|--------------------------------------------|----------------------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 271 | CP Tot lot surfacing, wood mulch (3") | sf | 5,000 | \$2.00 | 3 | 3 | \$10,000 |
| 272 | CP Tot lot, MP structure | ea | 1 | \$20,000.00 | 15 | 14 | \$20,000 |
| 273 | CP Tot lot, A-frame swing, 6 seat | ea | 5 | \$5,000.00 | 15 | 14 | \$25,000 |
| 274 | CP Tot lot, MP structure, 2 platforms and 2 slides | ea | 1 | \$20,000.00 | 15 | 14 | \$20,000 |
| 275 | CP Tot lot, tortoise climber | ea | 1 | \$3,800.00 | 15 | 14 | \$3,800 |
| 276 | CP Tot lot, curved balance beam | ea | 1 | \$1,000.00 | 15 | 14 | \$1,000 |
| 277 | CP Picnic table (PTL wood table & bench, metal | ea | 10 | \$1,200.00 | 15 | 14 | \$12,000 |
| 278 | CP Grill, metal pedestal | ea | 2 | \$850.00 | 15 | 14 | \$1,700 |
| 279 | CP Bench | ea | 8 | \$850.00 | 15 | 14 | \$6,800 |
| 280 | CP Trash can and receptacle | ea | 6 | \$450.00 | 10 | 10 | \$2,700 |
| 281 | CP Dog waste station | ea | 2 | \$500.00 | 20 | 18 | \$1,000 |
| 282 | CP Workout structure | ea | 1 | \$3,000.00 | 15 | 14 | \$3,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$107,000 |

| COMMENTS |
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| C PARK (CP) - C PARK SHELTER (CP) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------------------------------|---------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 283 | CP Shelter roofing | sf | 4,000 | \$5.00 | 30 | 20 | \$20,000 |
| 284 | CP Shelter gutters and downspouts | ft | 280 | \$12.00 | 30 | 20 | \$3,360 |
| 285 | CP Shelter siding and trim | sf | 1,200 | \$14.00 | 35 | 30 | \$16,800 |
| 286 | CP Shelter stone repointing (10% allowance) | sf | 80 | \$12.00 | 10 | 10 | \$960 |
| 287 | CP Shelter windows | sf | 40 | \$68.00 | 40 | 25 | \$2,720 |
| 288 | CP Shelter doors | ea | 5 | \$2,400.00 | 25 | 20 | \$12,000 |
| 289 | CP Shelter canopy | sf | 1,500 | \$25.00 | 45 | 35 | \$37,500 |
| 290 | CP Shelter Restroom, renovate | sf | 160 | \$150.00 | 20 | 15 | \$24,000 |
| 291 | CP Shelter kitchen renovate (allowance) | ls | 1 | \$10,000.00 | 20 | 15 | \$10,000 |
| 292 | CP Shelter drinking fountain | ea | 1 | \$5,000.00 | 15 | 12 | \$5,000 |
| 293 | CP Shelter HVAC | ea | 1 | \$8,000.00 | 15 | 12 | \$8,000 |
| 294 | CP Water heater, gas (30 gallon) | ea | 1 | \$1,600.00 | 15 | 12 | \$1,600 |
| 295 | CP Shelter plumbing (allowance) | ls | 1 | \$3,000.00 | 10 | 10 | \$3,000 |
| 296 | CP Water filtration system | ea | 1 | \$1,500.00 | 15 | 12 | \$1,500 |
| 297 | CP Shelter lighting (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 298 | CP Shelter electrical (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$156,440 |

| COMMENTS |
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| D PARK (DP) - D PARK (DP) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-----------------------------------------------------|----------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 299 | DP Entrance monument, carved wood sign | ea | 1 | \$2,000.00 | 15 | 15 | \$2,000 |
| 300 | DP Flag pole | ea | 7 | \$3,550.00 | 25 | 25 | \$24,850 |
| 301 | DP Asphalt pavement, mill and overlay | sf | 55,000 | \$2.45 | 20 | 18 | \$134,750 |
| 302 | DP Asphalt pavement, seal coat | sf | 55,000 | \$0.25 | 5 | 3 | \$13,750 |
| 303 | DP Concrete flatwork (6% allowance) | sf | 100 | \$14.00 | 6 | 3 | \$1,400 |
| 304 | DP Bench | ea | 3 | \$800.00 | 15 | 5 | \$2,400 |
| 305 | DP Grill, metal pedestal | ea | 1 | \$850.00 | 15 | 14 | \$850 |
| 306 | DP Basketball court, asphalt overlay | sf | 5,500 | \$5.80 | 20 | 1 | \$31,900 |
| 307 | DP Basketball court, color coat | sf | 5,500 | \$1.20 | 5 | 1 | \$6,600 |
| 308 | DP Basketball pole and backboard | ea | 2 | \$3,500.00 | 20 | 1 | \$7,000 |
| 309 | DP Septic system | ea | 1 | \$10,000.00 | 15 | 14 | \$10,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$235,500 |

| COMMENTS |
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| D PARK (DP) - D PARK LAKE BUILDING (DP) | | | | | NEL- Normal Economic Life (yrs) | | |
|-----------------------------------------|-----------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 310 | DP Lake building roofing | sf | 2,800 | \$5.00 | 30 | 5 | \$14,000 |
| 311 | DP Lake building gutters and downspouts | ft | 160 | \$12.00 | 30 | 5 | \$1,920 |
| 312 | DP Lake building lighting (allowance) | ls | 1 | \$150.00 | 15 | 5 | \$150 |
| 313 | DP Lake building cedar siding and trim | sf | 1,000 | \$14.00 | 35 | 20 | \$14,000 |
| 314 | DP Lake building doors | ea | 4 | \$2,400.00 | 25 | 20 | \$9,600 |
| 315 | DP Lake building windows | sf | 125 | \$68.00 | 40 | 35 | \$8,500 |
| 316 | DP Interior renovate (allowance) | ls | 1 | \$15,000.00 | 20 | 15 | \$15,000 |
| 317 | DP Interior lighting (allowance) | ls | 1 | \$5,000.00 | 20 | 15 | \$5,000 |
| 318 | DP Interior furniture (allowance) | ls | 1 | \$5,000.00 | 20 | 15 | \$5,000 |
| 319 | DP Restroom, renovate | sf | 60 | \$150.00 | 20 | 15 | \$9,000 |
| 320 | DP Security/camera system | ea | 1 | \$2,000.00 | 15 | 10 | \$2,000 |
| 321 | DP Boiler units | ea | 2 | \$4,000.00 | 15 | 10 | \$8,000 |
| 322 | DP Water heater, gas (50 gallon) | ea | 1 | \$2,200.00 | 15 | 10 | \$2,200 |
| 323 | DP Water filtration system | ea | 1 | \$1,500.00 | 15 | 10 | \$1,500 |
| 324 | DP Plumbing (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 325 | DP Electrical (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$105,870 |

| COMMENTS |
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| E PARK (EP) - E PARK SITE ITEMS (EP) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|----------------------------------------------------------------|--------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 326 | Entrance monument, carved wood sign | ea | 1 | \$2,000.00 | 15 | 15 | \$2,000 |
| 327 | Flag pole | ea | 1 | \$3,550.00 | 25 | 25 | \$3,550 |
| 328 | Asphalt pavement, mill and overlay | sf | 46,000 | \$2.45 | 20 | 18 | \$112,700 |
| 329 | Asphalt pavement, seal coat | sf | 46,000 | \$0.25 | 5 | 3 | \$11,500 |
| 330 | Concrete flatwork (6% allowance) | sf | 180 | \$14.00 | 6 | 5 | \$2,520 |
| 331 | Concrete curb and gutter, barrier (6% allowance) | ft | 120 | \$42.00 | 6 | 5 | \$5,040 |
| 332 | Parking pavers | sf | 6,500 | \$10.00 | 20 | 15 | \$65,000 |
| 333 | Fence, short chain link baseball fence | ft | 50 | \$27.00 | 45 | 35 | \$1,350 |
| 334 | Fence, tall chain link baseball fence | ft | 25 | \$42.00 | 45 | 35 | \$1,050 |
| 335 | Fence, wood dumpster fence | ft | 30 | \$32.00 | 20 | 15 | \$960 |
| 336 | Fence, wood rail | ft | 500 | \$20.00 | 20 | 18 | \$10,000 |
| 337 | Wood guard posts (allowance) | ls | 1 | \$2,000.00 | 5 | 5 | \$2,000 |
| 338 | Site light, standard single head, LED | ea | 3 | \$700.00 | 20 | 15 | \$2,100 |
| 339 | Site light, 10' steel pole | ea | 3 | \$2,080.00 | 25 | 25 | \$6,240 |
| 340 | Picnic table (PTL wood table and bench, metal | ea | 10 | \$1,200.00 | 15 | 14 | \$12,000 |
| 341 | Grill, metal pedestal | ea | 2 | \$850.00 | 15 | 14 | \$1,700 |
| 342 | Bench | ea | 4 | \$850.00 | 15 | 14 | \$3,400 |
| 343 | Trash can and receptacle (32 gallon wood slat) | ea | 8 | \$450.00 | 10 | 10 | \$3,600 |
| 344 | Dog waste station | ea | 2 | \$500.00 | 20 | 18 | \$1,000 |
| 345 | Septic system | ea | 2 | \$15,000.00 | 15 | 14 | \$30,000 |
| 346 | Stormwater management (10% allowance) | ls | 1 | \$20,000.00 | 10 | 10 | \$20,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$297,710 |

| COMMENTS |
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| E PARK (EP) - E PARK BANQUET BUILDING (BB) | | | | | NEL- Normal Economic Life (yrs) | | |
|--------------------------------------------|-----------------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 347 | BB Roofing | sf | 6,000 | \$5.00 | 30 | 15 | \$30,000 |
| 348 | BB Gutter and downspouts | ft | 400 | \$12.00 | 30 | 15 | \$4,800 |
| 349 | BB Siding and trim, cedar | sf | 500 | \$14.00 | 35 | 20 | \$7,000 |
| 350 | BB Windows | sf | 280 | \$68.00 | 40 | 30 | \$19,040 |
| 351 | BB Doors | ea | 8 | \$1,600.00 | 25 | 20 | \$12,800 |
| 352 | BB Deck, structure PTL | sf | 1,400 | \$25.00 | 45 | 35 | \$35,000 |
| 353 | BB Deck, decking PTL | sf | 1,400 | \$14.00 | 15 | 10 | \$19,600 |
| 354 | BB Deck/balcony, PTL railing | ft | 150 | \$35.00 | 15 | 10 | \$5,250 |
| 355 | BB Exterior lighting (allowance) | ls | 1 | \$3,000.00 | 15 | 15 | \$3,000 |
| 356 | BB Security/camera system | ea | 1 | \$4,000.00 | 15 | 10 | \$4,000 |
| 357 | BB Interior renovate (allowance) | ls | 1 | \$20,000.00 | 20 | 15 | \$20,000 |
| 358 | BB Interior lighting (allowance) | ls | 1 | \$10,000.00 | 20 | 15 | \$10,000 |
| 359 | BB Restroom, renovate | sf | 100 | \$150.00 | 20 | 15 | \$15,000 |
| 360 | BB Commercial kitchen renovate (allowance) | ls | 1 | \$20,000.00 | 20 | 15 | \$20,000 |
| 361 | BB Commercial kitchen equipment (allowance) | ls | 1 | \$10,000.00 | 20 | 15 | \$10,000 |
| 362 | BB Bar renovate | sf | 100 | \$300.00 | 20 | 15 | \$30,000 |
| 363 | BB HVAC split system, full system replacement | ea | 3 | \$12,000.00 | 15 | 12 | \$36,000 |
| 364 | BB Water heater, gas (50 gallon) | ea | 1 | \$2,400.00 | 15 | 12 | \$2,400 |
| 365 | BB Water filtration system | ea | 1 | \$1,500.00 | 15 | 12 | \$1,500 |
| 366 | BB Building plumbing (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 367 | BB Electrical (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$295,390 |

| COMMENTS |
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| E PARK (EP) - E PARK SALON BUILDING (EP) | | | | | NEL- Normal Economic Life (yrs) | | |
|------------------------------------------|--------------------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 368 | EP Salon building roofing | sf | 1,000 | \$5.00 | 30 | 20 | \$5,000 |
| 369 | EP Salon building gutters and downspouts | ft | 100 | \$12.00 | 30 | 20 | \$1,200 |
| 370 | EP Salon building trim | sf | 120 | \$14.00 | 35 | 20 | \$1,680 |
| 371 | EP Salon building windows | sf | 90 | \$68.00 | 40 | 30 | \$6,120 |
| 372 | EP Salon building doors | ea | 1 | \$2,400.00 | 25 | 25 | \$2,400 |
| 373 | EP Salon building lighting (allowance) | ls | 1 | \$2,500.00 | 10 | 10 | \$2,500 |
| 374 | EP Salon building electrical (allowance) | ls | 1 | \$2,000.00 | 10 | 10 | \$2,000 |
| 375 | EP Salon building interior renovate (allowance) | ls | 1 | \$15,000.00 | 20 | 20 | \$15,000 |
| 376 | EP Salon building interior furniture (allowance) | ls | 1 | \$5,000.00 | 20 | 20 | \$5,000 |
| 377 | EP Salon building boiler unit | ea | 1 | \$3,000.00 | 15 | 10 | \$3,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$43,900 |

| COMMENTS |
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| E PARK (EP) - DOG PARK STORAGE BUILDING (DPB) | | | | | NEL- Normal Economic Life (yrs) | | |
|-----------------------------------------------|-----------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 378 | DPB roofing | sf | 2,800 | \$5.00 | 30 | 5 | \$14,000 |
| 379 | DPB gutters and downspouts | ft | 160 | \$12.00 | 30 | 5 | \$1,920 |
| 380 | DPB cedar siding and trim | sf | 1,000 | \$14.00 | 35 | 20 | \$14,000 |
| 381 | DPB doors | ea | 4 | \$2,400.00 | 25 | 20 | \$9,600 |
| 382 | DPB windows | sf | 90 | \$68.00 | 40 | 30 | \$6,120 |
| 383 | DPB lighting (allowance) | ls | 1 | \$1,000.00 | 10 | 5 | \$1,000 |
| 384 | DPB HVAC | ea | 1 | \$5,000.00 | 15 | 15 | \$5,000 |
| 385 | DPB Water heater, gas (50 gallon) | ea | 1 | \$2,200.00 | 15 | 15 | \$2,200 |
| 386 | DPB Water filtration system | ea | 1 | \$1,500.00 | 15 | 15 | \$1,500 |
| 387 | DPB Plumbing (allowance) | ls | 1 | \$2,500.00 | 10 | 10 | \$2,500 |
| 388 | DPB Electrical (allowance) | ls | 1 | \$2,500.00 | 10 | 10 | \$2,500 |
| Replacement Costs - Page Subtotal | | | | | | | \$60,340 |

COMMENTS

| E PARK (EP) - E PARK SITE BUILDINGS (EP) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|--------------------------------------------------------------------|-------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 389 | EP Camp barn building roofing | sf | 3,200 | \$5.00 | 30 | 10 | \$16,000 |
| 390 | EP Camp barn building gutters and downspouts | ft | 200 | \$12.00 | 30 | 10 | \$2,400 |
| 391 | EP Camp barn building siding | sf | 1,200 | \$10.00 | 35 | 30 | \$12,000 |
| 392 | EP Camp barn building barn doors | ea | 4 | \$4,000.00 | 25 | 10 | \$16,000 |
| 393 | EP Camp barn overhead door | ea | 2 | \$5,600.00 | 20 | 10 | \$11,200 |
| 394 | EP Camp barn building lighting/electrical | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 395 | EP Camp barn air conditioner unit | ea | 1 | \$600.00 | 10 | 10 | \$600 |
| 396 | EP Camp storage building roofing | sf | 3,500 | \$5.00 | 30 | 15 | \$17,500 |
| 397 | EP Camp storage building gutters and downspouts | ft | 220 | \$12.00 | 30 | 15 | \$2,640 |
| 398 | EP Camp storage building siding | sf | 1,400 | \$10.00 | 35 | 25 | \$14,000 |
| 399 | EP Camp storage building lighting/electrical | ls | 1 | \$3,000.00 | 10 | 10 | \$3,000 |
| 400 | EP Camp canopy, PTL wood with asphalt shingle | ea | 1 | \$20,000.00 | 25 | 20 | \$20,000 |
| 401 | EP Camp Restroom building | sf | 120 | \$75.00 | 30 | 20 | \$9,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$129,340 |

| COMMENTS |
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| EQUIPMENT PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------|------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 402 | Wheel loader John Deer #1 2019 #624L | ea | 1 | \$200,000.00 | 15 | 10 | \$200,000 |
| 403 | Wheel loader John Deer #2 2022 #44P | ea | 1 | \$160,000.00 | 15 | 13 | \$160,000 |
| 404 | Finn T-60 Hydroseeder 2022 | ea | 1 | \$16,000.00 | 15 | 13 | \$16,000 |
| 405 | Mini Excavator Caterpillar 2016 #305,5 | ea | 1 | \$61,000.00 | 15 | 7 | \$61,000 |
| 406 | Gradall XL3100 2018 | ea | 1 | \$310,000.00 | 15 | 13 | \$310,000 |
| 407 | Grader Champion 720VHP 2000 | ea | 1 | \$88,000.00 | 15 | 5 | \$88,000 |
| 408 | Roller Hamm HD12VV 2019 | ea | 1 | \$45,000.00 | 15 | 10 | \$45,000 |
| 409 | Brush Chipper Bandit 250XP 1999 | ea | 1 | \$25,000.00 | 15 | 2 | \$25,000 |
| 410 | Forklift Caterpillar GP25N 2018 | ea | 1 | \$30,000.00 | 15 | 13 | \$30,000 |
| 411 | Dingo Wide Track TX-1000WT 2019 | ea | 1 | \$30,000.00 | 15 | 13 | \$30,000 |
| 412 | Grapple for Dingo CID Minigrap 2020 | ea | 1 | \$2,000.00 | 15 | 15 | \$2,000 |
| 413 | Mini trencher for Dingo Premier T125-48DS-6V | ea | 1 | \$4,000.00 | 15 | 15 | \$4,000 |
| 414 | Skid loader case CASE 440CT 2007 | ea | 1 | \$45,000.00 | 15 | 5 | \$45,000 |
| 415 | John Deer flail tractor #! 5100M 2017 | ea | 1 | \$48,000.00 | 15 | 13 | \$48,000 |
| 416 | John Deer flail mower #1 Alamo 1S74R 2017 | ea | 1 | \$30,000.00 | 15 | 13 | \$30,000 |
| 417 | John Deer boom tractor #2 2025R 2017 | ea | 1 | \$22,000.00 | 15 | 13 | \$22,000 |
| 418 | John Deer tractor #3 #6110M 2020 | ea | 1 | \$170,000.00 | 15 | 15 | \$170,000 |
| 419 | Vactor Ramjet T-series 2020 | ea | 1 | \$67,000.00 | 15 | 15 | \$67,000 |
| 420 | Salt stacker conveyor/feeder TCI Manufacturing | ea | 1 | \$4,500.00 | 15 | 10 | \$4,500 |
| 421 | Brine maker Pengwyn 2014 | ea | 1 | \$4,000.00 | 15 | 10 | \$4,000 |
| 422 | Brine tank with skid Concord 2020 | ea | 1 | \$14,000.00 | 15 | 15 | \$14,000 |
| 423 | Power boom Plow Pal 2007 | ea | 1 | \$18,000.00 | 15 | 5 | \$18,000 |
| 424 | Caterpillar Bull Dozer D4K2 XL 2015 | ea | 1 | \$88,000.00 | 15 | 10 | \$88,000 |
| 425 | Mini Auger/bit McMillan X1975W 2014 | ea | 1 | \$4,000.00 | 15 | 10 | \$4,000 |
| 426 | Durapatcher Cimline 125DJT 2016 | ea | 1 | \$57,000.00 | 15 | 10 | \$57,000 |
| 427 | Mini excavator Caterpillar 308E SB 2016 | ea | 1 | \$148,000.00 | 15 | 13 | \$148,000 |
| 428 | Utility RTV Kubota RTV-X1100C 2016 | ea | 1 | \$23,000.00 | 15 | 13 | \$23,000 |
| 429 | Illuminated road message board #1 Ver-mac | ea | 1 | \$14,000.00 | 15 | 13 | \$14,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$1,727,500 |

| COMMENTS |
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| EQUIPMENT - (cont.) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-----------------------------------------------|----------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 430 | Illuminated road message board #2 Ver-mac | ea | 1 | \$14,000.00 | 15 | 15 | \$14,000 |
| 431 | Illuminated road message board #3 Ver-mac | ea | 1 | \$14,000.00 | 15 | 15 | \$14,000 |
| 432 | Highway message board American signal T333L | ea | 1 | \$15,000.00 | 15 | 13 | \$15,000 |
| 433 | Boom lift Genie S40 2016 | ea | 1 | \$41,000.00 | 15 | 13 | \$41,000 |
| 434 | Emulsion tank 1500gal 2015 | ea | 1 | \$20,000.00 | 15 | 10 | \$20,000 |
| 435 | 1 ton dump truck Dodge 5500 2022 #1 | ea | 1 | \$82,000.00 | 15 | 15 | \$82,000 |
| 436 | 1 ton dump truck Dodge 5500 2022 #2 | ea | 1 | \$82,000.00 | 15 | 15 | \$82,000 |
| 437 | 5 ton dump Old 30 International 7400 2009 | ea | 1 | \$120,000.00 | 15 | 10 | \$120,000 |
| 438 | 5 ton dump #32 International 7500 2011 | ea | 1 | \$155,000.00 | 15 | 10 | \$155,000 |
| 439 | 5 ton dump #Old29 International 7500 2013 | ea | 1 | \$182,000.00 | 15 | 10 | \$182,000 |
| 440 | 5 ton dump #22 International 7500 2014 | ea | 1 | \$22,000.00 | 15 | 10 | \$22,000 |
| 441 | 5 ton dump #26 International 7500 2015 | ea | 1 | \$150,000.00 | 15 | 13 | \$150,000 |
| 442 | 5 ton dump #Old20 International 7500 2016 | ea | 1 | \$157,000.00 | 15 | 13 | \$157,000 |
| 443 | 5 ton dump #25 Mack Granite 2018 | ea | 1 | \$184,000.00 | 15 | 13 | \$184,000 |
| 444 | 5 ton dump #27 Mack Granite 2019 | ea | 1 | \$184,000.00 | 15 | 13 | \$184,000 |
| 445 | 5 ton dump #30 Mack Granite 2019 | ea | 1 | \$200,000.00 | 15 | 13 | \$200,000 |
| 446 | 5 ton dump #36 Mack Granite 2020 | ea | 1 | \$205,000.00 | 15 | 15 | \$205,000 |
| 447 | 5 ton dump #29 white Mack Granite 2021 | ea | 1 | \$205,000.00 | 15 | 15 | \$205,000 |
| 448 | 5 ton dump #20 white Mack Granite 2022 | ea | 1 | \$205,000.00 | 15 | 15 | \$205,000 |
| 449 | 5 ton dump #- white Mack Granite 2022 | ea | 1 | \$205,000.00 | 15 | 15 | \$205,000 |
| 450 | Low pro dump #31 Freightliner M2-106 2021 | ea | 1 | \$165,000.00 | 15 | 15 | \$165,000 |
| 451 | Utility truck Chevy 5500 2021 | ea | 1 | \$80,000.00 | 15 | 15 | \$80,000 |
| 452 | 1 ton cab crew pickup GMC K3500 2023 | ea | 1 | \$54,000.00 | 15 | 15 | \$54,000 |
| 453 | 3/4 ton pickup truck #38 Ford F250 2012 | ea | 1 | \$40,000.00 | 15 | 10 | \$40,000 |
| 454 | Parks 3/4 ton pickup truck Chevy 2500 2019 | ea | 1 | \$40,000.00 | 15 | 13 | \$40,000 |
| 455 | Parks 3/4 ton pickup truck #40 GMC 2500 2016 | ea | 1 | \$30,000.00 | 15 | 13 | \$30,000 |
| 456 | 1 ton dump truck #39 Ford F550 2013 | ea | 1 | \$75,000.00 | 15 | 10 | \$75,000 |
| 457 | Road super Chevy Tahoe 2020 | ea | 1 | \$38,000.00 | 15 | 15 | \$38,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$2,964,000 |

| COMMENTS |
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| |

| EQUIPMENT - (cont.) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-----------------------------------------------|-------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 458 | Ford Edge 2016 | ea | 1 | \$30,000.00 | 15 | 13 | \$30,000 |
| 459 | Parks 3/4 ton plow truck #40 GMC 2500HD 2015 | ea | 1 | \$30,000.00 | 15 | 10 | \$30,000 |
| 460 | Parks pickup V-plow Western MVP Plus 2015 | ea | 1 | \$6,000.00 | 15 | 10 | \$6,000 |
| 461 | Roads pickup V-plow Western MVP Plus 2016 | ea | 1 | \$5,000.00 | 15 | 10 | \$5,000 |
| 462 | Skid loader V-plow Western Prodigy 2015 | ea | 1 | \$4,000.00 | 15 | 10 | \$4,000 |
| 463 | Kubota V-plow Boss MSC12060 | ea | 1 | \$4,000.00 | 15 | 10 | \$4,000 |
| 464 | Trailer skidsteer Hudson HD14 2001 | ea | 1 | \$4,000.00 | 15 | 1 | \$4,000 |
| 465 | Trailer sports field | ea | 1 | \$7,500.00 | 15 | 13 | \$7,500 |
| 466 | Trailer 20 ton Interstate 40DLA 2015 | ea | 1 | \$18,000.00 | 15 | 10 | \$18,000 |
| 467 | Trailer roadsaw Hudson HS8 | ea | 1 | \$4,500.00 | 15 | 10 | \$4,500 |
| 468 | Trailer herbicide Carryon 5x8G 2006 | ea | 1 | \$1,000.00 | 15 | 5 | \$1,000 |
| 469 | Trailer 7 ton Moritz 2013 | ea | 1 | \$6,000.00 | 15 | 10 | \$6,000 |
| 470 | Trailer 9 ton Cronkhite 5300 1987 | ea | 1 | \$4,500.00 | 15 | 1 | \$4,500 |
| 471 | Trailer enclosed United U-714T85-8 2014 | ea | 1 | \$6,000.00 | 15 | 10 | \$6,000 |
| 472 | Trailer tilt CAM Superline 2020 | ea | 1 | \$7,500.00 | 15 | 15 | \$7,500 |
| 473 | Bosh scan tool HDS1000 2021 | ea | 1 | \$9,000.00 | 15 | 15 | \$9,000 |
| 474 | 3" trash pump Multiquip 3TH 2021 | ea | 2 | \$1,500.00 | 15 | 15 | \$3,000 |
| 475 | Pavement removal bucket Gradall 80656114 | ea | 1 | \$7,500.00 | 15 | 10 | \$7,500 |
| 476 | Constant radius bucket Gradall 60' 2018 | ea | 1 | \$4,000.00 | 15 | 13 | \$4,000 |
| 477 | Pressure washer Stihl RB600 2019 | ea | 1 | \$1,000.00 | 15 | 13 | \$1,000 |
| 478 | 12v Trash pump Goreman Rupp SE-1 2019 | ea | 1 | \$1,200.00 | 15 | 13 | \$1,200 |
| 479 | Undercarriage wash Hurricane 2018 | ea | 1 | \$2,300.00 | 15 | 13 | \$2,300 |
| 480 | Filter cart Hydacn 2099358 2019 | ea | 1 | \$1,600.00 | 15 | 13 | \$1,600 |
| 481 | Porta power Simplex MK-106 2019 | ea | 1 | \$2,000.00 | 15 | 13 | \$2,000 |
| 482 | Chain saw M-tronic Pro Stihl MS261CM-18 2014 | ea | 1 | \$700.00 | 15 | 10 | \$700 |
| 483 | Chain saw Stihl MS251-18 2014 | ea | 1 | \$400.00 | 15 | 10 | \$400 |
| 484 | Chain saw pro stratified engine Stihl MS362-20 | ea | 1 | \$800.00 | 15 | 10 | \$800 |
| 485 | Chain saw EZ start top handle Stihl MS192TCE-14 | ea | 2 | \$400.00 | 15 | 10 | \$800 |
| Replacement Costs - Page Subtotal | | | | | | | \$172,300 |

| COMMENTS |
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| EQUIPMENT - (cont.) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-----------------------------------------------|-------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 486 | Chain saw EZ start rear handle Stihl MS192CE-14 | ea | 1 | \$450.00 | 15 | 10 | \$450 |
| 487 | Chain saw Stihl MS461-28 2014 | ea | 1 | \$1,100.00 | 15 | 10 | \$1,100 |
| 488 | Chain saw Stihl MS251-18 2014 | ea | 1 | \$400.00 | 15 | 10 | \$400 |
| 489 | Pole runner Stihl HT101 2014 | ea | 2 | \$600.00 | 15 | 10 | \$1,200 |
| 490 | Universal chain saw Sharpener Stihl USG 2014 | ea | 1 | \$600.00 | 15 | 10 | \$600 |
| 491 | Weed eater Stihl FS90R 2006 | ea | 1 | \$300.00 | 15 | 5 | \$300 |
| 492 | String trimmer Stihl FS91R 2020 | ea | 1 | \$300.00 | 15 | 15 | \$300 |
| 493 | Weed eater Stihl FS85 1999 | ea | 1 | \$300.00 | 15 | 1 | \$300 |
| 494 | Hedge trimmer Stihl HS81T 2014 | ea | 1 | \$600.00 | 15 | 10 | \$600 |
| 495 | Back pack blower Stihl BR600 2014 | ea | 1 | \$500.00 | 15 | 10 | \$500 |
| 496 | Auger Stihl BT130 2014 | ea | 2 | \$700.00 | 15 | 10 | \$1,400 |
| 497 | Tiller Stihl MM55 2014 | ea | 1 | \$400.00 | 15 | 10 | \$400 |
| 498 | Chop saw Stihl TS500i 2014 | ea | 1 | \$1,300.00 | 15 | 10 | \$1,300 |
| 499 | Concrete mixer Multiquip MC64PH8 2014 | ea | 2 | \$3,200.00 | 15 | 10 | \$6,400 |
| 500 | Boom mower for massey #2 Alamo A-boom 1999 | ea | 1 | \$15,000.00 | 15 | 1 | \$15,000 |
| 501 | Berming machine Concord CRE-960-18B 1991 | ea | 1 | \$5,000.00 | 15 | 1 | \$5,000 |
| 502 | USB-link2/FleetPro/Navistar NexIQ 124032 2016 | ea | 1 | \$2,500.00 | 15 | 13 | \$2,500 |
| 503 | Swamp cooler Port-a-cool PAK2K361S 2017 | ea | 1 | \$2,000.00 | 15 | 13 | \$2,000 |
| 504 | Post driver Rhino GPD-45 2015 | ea | 1 | \$2,400.00 | 15 | 13 | \$2,400 |
| 505 | Plasma cutter Thermal Dynamics ECONOPACK-5C | ea | 1 | \$1,500.00 | 15 | 1 | \$1,500 |
| 506 | Pavement saw Cimline EDS-25 2008 | ea | 1 | \$5,500.00 | 15 | 5 | \$5,500 |
| 507 | Tractor Cementary John Deere 4100 | ea | 1 | \$11,000.00 | 15 | 10 | \$11,000 |
| 508 | Snow blower 622 power throw Toro 38064 | ea | 1 | \$600.00 | 15 | 7 | \$600 |
| 509 | Lawn tractor Simplicity 125LTH | ea | 1 | \$700.00 | 15 | 13 | \$700 |
| 510 | Lawn roller Ohio Steel 9WTSC | ea | 2 | \$700.00 | 15 | 13 | \$1,400 |
| 511 | Push mower Honda GXV110 | ea | 1 | \$600.00 | 15 | 7 | \$600 |
| 512 | Rototiller Mantis SV-4/6 | ea | 1 | \$200.00 | 15 | 13 | \$200 |
| 513 | All in one printer Brother MFC-9970CDV 2013 | ea | 1 | \$500.00 | 15 | 10 | \$500 |
| Replacement Costs - Page Subtotal | | | | | | | \$64,150 |

| COMMENTS |
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| EQUIPMENT - (cont.) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-----------------------------------------------|--------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 514 | Printer Brother HL-4040CDN 2010 | ea | 1 | \$500.00 | 15 | 10 | \$500 |
| 515 | Tire dolly Mohawk 2583 2004 | ea | 1 | \$2,400.00 | 15 | 5 | \$2,400 |
| 516 | Hose crimping machine Eaton ET1000 2020 | ea | 1 | \$2,400.00 | 15 | 15 | \$2,400 |
| 517 | Welder Miller MM250X 1999 | ea | 1 | \$1,700.00 | 15 | 1 | \$1,700 |
| 518 | Chop saw for hose Dewalt D28715 2014 | ea | 1 | \$300.00 | 15 | 13 | \$300 |
| 519 | Chop saw for steel Dewalt D28700 2010 | ea | 1 | \$300.00 | 15 | 10 | \$300 |
| 520 | Jack stands Mohawk MJS4775 2004 | ea | 1 | \$3,000.00 | 15 | 5 | \$3,000 |
| 521 | Air compressor Belaire 338VLE 2004 | ea | 1 | \$2,200.00 | 15 | 5 | \$2,200 |
| 522 | Pressure washer Honda 20309 2009 | ea | 1 | \$500.00 | 15 | 5 | \$500 |
| 523 | Pressure washer Karcher HDS4.0/20-4 2009 | ea | 1 | \$5,000.00 | 15 | 7 | \$5,000 |
| 524 | Drill press Craftsman 43.213213 1996 | ea | 1 | \$600.00 | 15 | 1 | \$600 |
| 525 | Oil filter crusher 1994 | ea | 1 | \$2,400.00 | 15 | 1 | \$2,400 |
| 526 | Generator Honda 3500W 2021 | ea | 1 | \$1,600.00 | 15 | 15 | \$1,600 |
| 527 | Flammable liquid cabinet | ea | 1 | \$400.00 | 15 | 13 | \$400 |
| 528 | Portable hydraulic jack Napa 1991 | ea | 1 | \$300.00 | 15 | 1 | \$300 |
| 529 | Pnumatic grease gun Spencer GN25772 1987 | ea | 1 | \$400.00 | 15 | 1 | \$400 |
| 530 | Shop vacuum Craftsman 768-77671 | ea | 1 | \$100.00 | 15 | 13 | \$100 |
| 531 | Hydraulic press 20 ton 1992 | ea | 1 | \$225.00 | 15 | 1 | \$225 |
| 532 | Tire dolly Mohawk 2583 2004 | ea | 1 | \$2,400.00 | 15 | 5 | \$2,400 |
| 533 | Welder Lincoln ACDC225/125 1990 | ea | 1 | \$375.00 | 15 | 1 | \$375 |
| 534 | Hammer drill Dewalt D25223 2013 | ea | 1 | \$300.00 | 15 | 10 | \$300 |
| 535 | Cordless sawzall Milwaukee M18 2013 | ea | 1 | \$300.00 | 15 | 10 | \$300 |
| 536 | Bench grinder w/ pedestal Dayton 1Z707X | ea | 1 | \$1,200.00 | 15 | 7 | \$1,200 |
| 537 | Horizontal band saw Jet J-3410 2012 | ea | 1 | \$1,300.00 | 15 | 9 | \$1,300 |
| 538 | ARO pump engine oil Ingersol Rand LM2203A | ea | 1 | \$1,200.00 | 15 | 10 | \$1,200 |
| 539 | ARO pump Hyd. oil Ingersol Rand 2014 | ea | 1 | \$1,200.00 | 15 | 10 | \$1,200 |
| 540 | Airless paint sprayer Titan 440 2013 | ea | 1 | \$1,600.00 | 15 | 10 | \$1,600 |
| 541 | Heater kerosene Mr. Heater MH215T-KFA 2017 | ea | 1 | \$400.00 | 15 | 13 | \$400 |
| Replacement Costs - Page Subtotal | | | | | | | \$34,600 |

| COMMENTS |
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| EQUIPMENT - (cont.) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-----------------------------------------------|-----------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 542 | Digital camera #1 Sony Cybershot 2010 | ea | 2 | \$100.00 | 15 | 7 | \$200 |
| 543 | Locating wand Radiodetection RD7000+DL | ea | 1 | \$2,000.00 | 15 | 13 | \$2,000 |
| 544 | Lateral camera Vutek VTCM0404B | ea | 1 | \$8,000.00 | 15 | 13 | \$8,000 |
| 545 | Electric trash pump FLYGT 2004.212 2013 | ea | 1 | \$400.00 | 15 | 10 | \$400 |
| 546 | Plate tamper MBW GP20008H 2010 | ea | 1 | \$1,700.00 | 15 | 10 | \$1,700 |
| 547 | Plate tamper Bomag BP 8/34 2002 | ea | 1 | \$1,700.00 | 15 | 1 | \$1,700 |
| 548 | Jumping jack tamper Bomag BVT65 2017 | ea | 1 | \$3,100.00 | 15 | 13 | \$3,100 |
| 549 | Trash pump #1 Honda WT20XK-3A 2020 | ea | 1 | \$1,100.00 | 15 | 15 | \$1,100 |
| 550 | Trash pump #2 Honda WT20XK-3A 2020 | ea | 1 | \$1,100.00 | 15 | 15 | \$1,100 |
| 551 | Magnetic locator Schonstedt 191363 2002 | ea | 1 | \$700.00 | 15 | 1 | \$700 |
| 552 | Precision TIG 225 welder Lincoln K2535-1 2015 | ea | 1 | \$2,500.00 | 15 | 13 | \$2,500 |
| 553 | Air conditioning recharge station Robinair | ea | 1 | \$3,600.00 | 15 | 10 | \$3,600 |
| 554 | Air filtration (woodworking) JET E309069 2016 | ea | 1 | \$300.00 | 15 | 10 | \$300 |
| 555 | Dust collection system (woodworking) JET DC- | ea | 1 | \$425.00 | 15 | 10 | \$425 |
| 556 | Table saw & stand (woodworking) Rigid R4513 | ea | 1 | \$500.00 | 15 | 10 | \$500 |
| 557 | Compound miter saw (woodworking) Dewalt | ea | 1 | \$700.00 | 15 | 10 | \$700 |
| 558 | Sand blaster China F-100DM 1991 | ea | 1 | \$400.00 | 15 | 1 | \$400 |
| 559 | 4 post vehicle lift Mohawk MP12448AF 2004 | ea | 1 | \$22,000.00 | 15 | 5 | \$22,000 |
| 560 | 2 post vehicle lift Mohawk M45090102 2004 | ea | 1 | \$12,400.00 | 15 | 5 | \$12,400 |
| 561 | Oil evacuation drain 2005 | ea | 1 | \$500.00 | 15 | 5 | \$500 |
| 562 | Palet forks (loader) Guest 100 2000 | ea | 1 | \$2,000.00 | 15 | 5 | \$2,000 |
| 563 | Walk behind floor scrubber Topcat D-20 2016 | ea | 1 | \$3,900.00 | 15 | 10 | \$3,900 |
| 564 | Snow blower Honda HSS928AAW 2017 | ea | 1 | \$2,100.00 | 15 | 10 | \$2,100 |
| 565 | Handheld radio Motorola XPR6350 2013 | ea | 4 | \$700.00 | 15 | 10 | \$2,800 |
| 566 | Repeater Motorola XPR8400 2013 | ea | 1 | \$1,500.00 | 15 | 130 | \$1,500 |
| 567 | UHF preselector Motorola HFE8459A 2013 | ea | 1 | \$450.00 | 15 | 10 | \$450 |
| 568 | Base station Motorola XPR4550 2013 | ea | 4 | \$600.00 | 15 | 10 | \$2,400 |
| 569 | Mobile radio Motorola XPR4350 2013 | ea | 23 | \$500.00 | 15 | 10 | \$11,500 |
| Replacement Costs - Page Subtotal | | | | | | | \$89,975 |

| COMMENTS |
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| EQUIPMENT - (cont.) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-----------------------------------------------|-------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 570 | Trash pump Honda WT20X 2010 | ea | 1 | \$900.00 | 15 | 7 | \$900 |
| 571 | Wheel loader John Deere 624H 2000 | ea | 1 | \$112,000.00 | 15 | 5 | \$112,000 |
| 572 | 19" TV Insignia 2015 | ea | 1 | \$100.00 | 15 | 10 | \$100 |
| 573 | Air compressor portable Husky C331H 2013 | ea | 1 | \$300.00 | 15 | 10 | \$300 |
| 574 | Compound miter saw Ryobi TSS100L 2016 | ea | 1 | \$200.00 | 15 | 13 | \$200 |
| 575 | Table saw Ryobi RTS21 2016 | ea | 1 | \$200.00 | 15 | 13 | \$200 |
| 576 | Air compressor Kellog 335 2015 | ea | 1 | \$2,200.00 | 15 | 10 | \$2,200 |
| 577 | Pavement saw Cimline 20HP 2017 | ea | 1 | \$4,200.00 | 15 | 13 | \$4,200 |
| 578 | Hose crimping machine Weatherhead T421V-110 | ea | 1 | \$2,500.00 | 15 | 15 | \$2,500 |
| 579 | Chipper box Concord custom 2016 | ea | 1 | \$3,500.00 | 15 | 10 | \$3,500 |
| 580 | Flail Mower for Massey #1 Alamo A074CC-IIH 2017 | ea | 1 | \$15,000.00 | 15 | 13 | \$15,000 |
| 581 | 5' Bucket 420D Backhoe Work Brau D006040 2016 | ea | 1 | \$1,500.00 | 15 | 13 | \$1,500 |
| 582 | 2' Bucket 420D Backhoe Work Brau 2MNSD24 | ea | 1 | \$1,000.00 | 15 | 13 | \$1,000 |
| 583 | 3' Bucket 420D Backhoe Work Brau WB11360P | ea | 1 | \$1,200.00 | 15 | 13 | \$1,200 |
| 584 | Zoning Dodge Durango 2003 | ea | 1 | \$5,000.00 | 15 | 5 | \$5,000 |
| 585 | Parks 3/4 ton plow truck Ford F250 20003 | ea | 1 | \$56,000.00 | 15 | 5 | \$56,000 |
| 586 | Parks 3/4 ton plow truck Ford F250 20006 | ea | 1 | \$56,000.00 | 15 | 5 | \$56,000 |
| 587 | Parks Dodge Durango 2003 | ea | 1 | \$28,000.00 | 15 | 5 | \$28,000 |
| 588 | Parks 1 ton dump Ford F350 2002 | ea | 1 | \$112,000.00 | 15 | 5 | \$112,000 |
| 589 | Chevy Tahoe #40 2001 | ea | 1 | \$60,000.00 | 15 | 5 | \$60,000 |
| 590 | 5 ton dump old32 International 4900 2000 | ea | 1 | \$76,000.00 | 15 | 5 | \$76,000 |
| 591 | 5 ton dump old22 International 4900 2000 | ea | 1 | \$100,000.00 | 15 | 5 | \$100,000 |
| 592 | 5 ton dump old26 International 7400 2004 | ea | 1 | \$104,000.00 | 15 | 5 | \$104,000 |
| 593 | 5 ton dump old20 International 7400 2000 | ea | 1 | \$105,000.00 | 15 | 5 | \$105,000 |
| 594 | 5 ton dump old25 International 7400 2000 | ea | 1 | \$120,000.00 | 15 | 5 | \$120,000 |
| 595 | Parks 3/4 ton pickup truck #37 Ford F250 20006 | ea | 1 | \$20,000.00 | 15 | 5 | \$20,000 |
| 596 | Pickup Dodge Dakota 2007 | ea | 1 | \$18,000.00 | 15 | 5 | \$18,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$1,004,800 |

| COMMENTS |
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| EQUIPMENT - (cont.) PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-----------------------------------------------|----------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 597 | 1/2 ton pickup #35 Dodge 1500 1998 | ea | 1 | \$15,000.00 | 15 | 1 | \$15,000 |
| 598 | Loader bucket Hyundai HL757-9 2016 | ea | 1 | \$4,000.00 | 15 | 13 | \$4,000 |
| 599 | Mower #1 Massey Ferguson MF4225 1999 | ea | 1 | \$30,000.00 | 15 | 1 | \$30,000 |
| 600 | Mower #2 Massey Ferguson MF4235 1999 | ea | 1 | \$31,000.00 | 15 | 1 | \$31,000 |
| 601 | Rear flail mower attachment Alamo GK-74 2015 | ea | 1 | \$2,400.00 | 15 | 10 | \$2,400 |
| 602 | Backhoe Caterpillar 420D 2002 | ea | 1 | \$63,000.00 | 15 | 5 | \$63,000 |
| 603 | Mini excavator Komatsu PC50-MR-2 2004 | ea | 1 | \$51,000.00 | 15 | 5 | \$51,000 |
| 604 | Gradall 63WD 2000 | ea | 1 | \$175,000.00 | 15 | 5 | \$175,000 |
| 605 | Roller case Case DV202 2010 | ea | 1 | \$30,000.00 | 15 | 10 | \$30,000 |
| 606 | Forklift Daewoo G205 2012 | ea | 1 | \$3,500.00 | 15 | 10 | \$3,500 |
| 607 | 5 ton dump old27 International 7400 2009 | ea | 1 | \$26,000.00 | 15 | 7 | \$26,000 |
| 608 | Mechanics road truck International 4700 | ea | 1 | \$8,000.00 | 15 | 7 | \$8,000 |
| 609 | Low pro dump #31 International 4300 2010 | ea | 1 | \$109,000.00 | 15 | 7 | \$109,000 |
| 610 | Wheel loader Hyundai HL757-9 2012 | ea | 1 | \$133,000.00 | 15 | 10 | \$133,000 |
| 611 | 5 ton dump old36 Internation 7400 2011 | ea | 1 | \$125,000.00 | 15 | 10 | \$125,000 |
| 612 | Refrigerator True Refrigerator TS-49 2022 | ea | 1 | \$3,000.00 | 15 | 15 | \$3,000 |
| 613 | 1 ton utility truck #34 Ford F350 2001 | ea | 1 | \$41,000.00 | 15 | 5 | \$41,000 |
| 614 | 1 ton dump truck #23 Ford F450 2004 | ea | 1 | \$45,000.00 | 15 | 5 | \$45,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$894,900 |

| COMMENTS |
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SECTION C - CALENDAR OF PROJECTED ANNUAL REPLACEMENTS

GENERAL STATEMENT. The 614 Projected Replacements in the Sample Township Service Department Replacement Reserve Inventory whose replacement is scheduled to be funded from Replacement Reserves are broken down on a year-by-year basis, beginning on Page C.2.

REPLACEMENT RESERVE ANALYSIS AND INVENTORY POLICIES, PROCEDURES, AND ADMINISTRATION

- **REVIEW OF THE REPLACEMENT RESERVE STUDY.** For this study to be effective, it should be reviewed by the Board of Directors, those responsible for the management of the items included in the Replacement Reserve Inventory, and the accounting professionals employed by the Township.
- **REVISIONS.** Revisions will be made to the Replacement Reserve Analysis and Replacement Reserve Inventory in accordance with the written instructions of the Board of Directors. No additional charge is incurred for the first revision if requested in writing within three months of the date of the Replacement Reserve Study. It is our policy to provide revisions in electronic (Adobe PDF) format only. We acknowledge that there are instances in which multiple revisions are necessary. However, unnecessary multiple revisions drain our time and manpower resources. Therefore, MillerDodson will exercise its sole discretion as to whether additional charges are incurred.
- **TAX CODE.** The United States Tax Code grants favorable tax status to a common interest development (CID) meeting certain guidelines for their Replacement Reserve. If a CID files their taxes as a 'Corporation' on Form 1120 (IRC Section 277), these guidelines typically require maintenance activities, partial replacements, minor replacements, capital improvements, and one-time-only replacements to be excluded from Reserves. A CID cannot co-mingle planning for maintenance activities with capital replacement activities in the Reserves (Revenue Ruling 75-370). Funds for maintenance activities and capital replacement activities must be held in separate accounts. If a CID files taxes as an "Exempt Homeowners Association" using Form 1120H (IRC Section 528), the CID does not have to segregate these activities. However, because the CID may elect to change their method of filing from year to year within the Study Period, we advise using the more restrictive approach. We further recommend that the CID consult with their Accountant and consider creating separate and independent accounts and reserves for large maintenance items, such as painting.
- **CONFLICT OF INTEREST.** Neither MillerDodson Associates nor the Reserve Analyst has any prior or existing relationship with this Township which would represent a real or perceived conflict of interest.
- **RELIANCE ON DATA PROVIDED BY THE CLIENT.** Information provided by an official representative of the Township regarding financial, physical conditions, quality, or historical issues is deemed reliable.
- **INTENT.** This Replacement Reserve Study is a reflection of the information provided by the Township and the visual evaluations of the Analyst. It has been prepared for the sole use of the Township and is not for the purpose of performing an audit, quality/forensic analyses, or background checks of historical records.
- **PREVIOUS REPLACEMENTS.** Information provided to MillerDodson Associates regarding prior replacements is considered to be accurate and reliable. Our visual evaluation is not a project audit or quality inspection.
- **EXPERIENCE WITH FUTURE REPLACEMENTS.** The Calendar of Annual Projected Replacements, lists replacements we have projected to occur over the Study Period and begins on Page C2. Actual experience in replacing the items may differ significantly from the cost estimates and time frames shown because of conditions beyond our control. These differences may be caused by maintenance practices, inflation, variations in pricing and market conditions, future technological developments, regulatory actions, acts of God, and luck. Some items may function normally during our visual evaluation and then fail without notice.

PROJECTED REPLACEMENTS

| Item | 2026 - Study Year | \$ | Item | 2027 - YEAR 1 | \$ |
|------------------------------|--------------------------------------|---------|------------------------------|---------------------------------------------|-----------|
| 63 | SD Small garage roofing | \$8,000 | 5 | SD Asphalt pavement, seal coat | \$17,000 |
| 64 | SD Small garage gutters & downspouts | \$1,200 | 14 | SD Trench drains | \$6,000 |
| | | | 306 | DP Basketball court, asphalt overlay | \$31,900 |
| | | | 307 | DP Basketball court, color coat | \$6,600 |
| | | | 308 | DP Basketball pole and backboard | \$7,000 |
| | | | 464 | Trailer skidsteer Hudson HD14 2001 | \$4,000 |
| | | | 470 | Trailer 9 ton Cronkhite 5300 1987 | \$4,500 |
| | | | 493 | Weed eater Stihl FS85 1999 | \$300 |
| | | | 500 | Boom mower for massey #2 Alamo A-boom 1999 | \$15,000 |
| | | | 501 | Berming machine Concord CRE-960-18B 1991 | \$5,000 |
| | | | 505 | Plasma cutter Thermal Dynamics ECONOPACK-5C | \$1,500 |
| | | | 517 | Welder Miller MM250X 1999 | \$1,700 |
| | | | 524 | Drill press Craftsman 43.213213 1996 | \$600 |
| | | | 525 | Oil filter crusher 1994 | \$2,400 |
| | | | 528 | Portable hydraulic jack Napa 1991 | \$300 |
| | | | 529 | Pnumatic grease gun Spencer GN25772 1987 | \$400 |
| | | | 531 | Hydraulic press 20 ton 1992 | \$225 |
| | | | 533 | Welder Lincoln ACDC225/125 1990 | \$375 |
| | | | 547 | Plate tamper Bomag BP 8/34 2002 | \$1,700 |
| | | | 551 | Magnetic locator Schonstedt 191363 2002 | \$700 |
| | | | 558 | Sand blaster China F-100DM 1991 | \$400 |
| | | | 597 | 1/2 ton pickup #35 Dodge 1500 1998 | \$15,000 |
| | | | 599 | Mower #1 Massey Ferguson MF4225 1999 | \$30,000 |
| | | | 600 | Mower #2 Massey Ferguson MF4235 1999 | \$31,000 |
| Total Scheduled Replacements | | \$9,200 | Total Scheduled Replacements | | \$183,600 |

PROJECTED REPLACEMENTS

| Item | 2028 - YEAR 2 | \$ | Item | 2029 - YEAR 3 | \$ |
|------------------------------|---------------------------------|----------|------------------------------|---------------------------------------|-----------|
| 409 | Brush Chipper Bandit 250XP 1999 | \$25,000 | 70 | SD Asphalt pavement, seal coat | \$3,750 |
| | | | 77 | TH Asphalt pavement, seal coat | \$8,500 |
| | | | 157 | BB Asphalt pavement, seal coat | \$2,075 |
| | | | 158 | BB Concrete flatwork (6% allowance) | \$1,120 |
| | | | 181 | Cementary Asphalt pavement, seal coat | \$11,250 |
| | | | 206 | AP Asphalt pavement, seal coat | \$13,750 |
| | | | 207 | AP Concrete flatwork (6% allowance) | \$1,400 |
| | | | 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 |
| | | | 242 | BP Asphalt pavement, seal coat | \$11,500 |
| | | | 243 | BP Concrete flatwork (6% allowance) | \$1,120 |
| | | | 259 | CP Asphalt pavement, seal coat | \$20,000 |
| | | | 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 |
| | | | 302 | DP Asphalt pavement, seal coat | \$13,750 |
| | | | 303 | DP Concrete flatwork (6% allowance) | \$1,400 |
| | | | 329 | Asphalt pavement, seal coat | \$11,500 |
| Total Scheduled Replacements | | \$25,000 | Total Scheduled Replacements | | \$119,115 |

PROJECTED REPLACEMENTS

| Item | 2030 - YEAR 4 | \$ | Item | 2031 - YEAR 5 | \$ |
|------------------------------|---------------------------------|---------|--------------------------|-----------------------------------------------------|-----------|
| 225 | AP Basketball court, color coat | \$8,400 | 7 | SD Concrete flatwork (6% allowance) | \$2,800 |
| | | | 34 | SD Exercise equipment (allowance) | \$7,500 |
| | | | 35 | SD IT/server | \$5,000 |
| | | | 36 | SD Electronics (allowance) | \$5,000 |
| | | | 37 | SD Computers/printers (allowance) | \$15,000 |
| | | | 44 | SD Unit heater | \$2,000 |
| | | | 53 | SD Garage unit heater | \$1,500 |
| | | | 62 | SD Salt dome repair (allowance) | \$5,000 |
| | | | 65 | SD Small garage siding and trim | \$8,000 |
| | | | 66 | SD Small garage man door | \$1,600 |
| | | | 67 | SD Small garage windows | \$1,360 |
| | | | 68 | SD Small garage barn door | \$5,000 |
| | | | 71 | SD Concrete flatwork (10% allowance) | \$2,520 |
| | | | 78 | TH Concrete flatwork (6% allowance) | \$2,800 |
| | | | 79 | TH Concrete curb and gutter, barrier (6% allowance) | \$3,360 |
| | | | 106 | TH Electronics (allowance) | \$10,000 |
| | | | 107 | TH IT/server | \$5,000 |
| | | | 108 | TH Computers/printers (allowance) | \$10,000 |
| | | | 118 | TH Unit heater | \$1,000 |
| | | | 128 | Workshop Electrical/lighting (allowance) | \$1,000 |
| | | | 131 | AB Concrete flatwork (6% allowance) | \$4,480 |
| | | | 160 | BB Site lighting (allowance) | \$5,000 |
| | | | 187 | Cementary Site electrical (allowance) | \$2,000 |
| | | | 200 | Garage electrical/lighting (allowance) | \$1,000 |
| | | | 211 | AP Wood gaurd posts (allowance) | \$2,500 |
| | | | 234 | AP Shelter house drinking fountain | \$4,800 |
| | | | 265 | CP Wood gaurd posts (allowance) | \$2,500 |
| | | | 270 | CP Site electrical (allowance) | \$2,000 |
| | | | 304 | DP Bench | \$2,400 |
| | | | 310 | DP Lake building roofing | \$14,000 |
| | | | 311 | DP Lake building gutters and downspouts | \$1,920 |
| | | | 312 | DP Lake building lighting (allowance) | \$150 |
| | | | 330 | Concrete flatwork (6% allowance) | \$2,520 |
| | | | 331 | Concrete curb and gutter, barrier (6% allowance) | \$5,040 |
| | | | 337 | Wood guard posts (allowance) | \$2,000 |
| | | | 378 | DPB roofing | \$14,000 |
| | | | 379 | DPB gutters and downspouts | \$1,920 |
| | | | 383 | DPB lighting (allowance) | \$1,000 |
| | | | 407 | Grader Champion 720VHP 2000 | \$88,000 |
| | | | 414 | Skid loader case CASE 440CT 2007 | \$45,000 |
| | | | 423 | Power boom Plow Pal 2007 | \$18,000 |
| | | | 468 | Trailer herbicide Carryon 5x8G 2006 | \$1,000 |
| | | | 491 | Weed eater Stihl FS90R 2006 | \$300 |
| | | | 506 | Pavement saw Cimline EDS-25 2008 | \$5,500 |
| | | | 515 | Tire dolly Mohawk 2583 2004 | \$2,400 |
| | | | 520 | Jack stands Mohawk MJS4775 2004 | \$3,000 |
| | | | 521 | Air compressor Belaire 338VLE 2004 | \$2,200 |
| | | | 522 | Pressure washer Honda 20309 2009 | \$500 |
| | | | 532 | Tire dolly Mohawk 2583 2004 | \$2,400 |
| | | | 559 | 4 post vehicle lift Mohawk MP12448AF 2004 | \$22,000 |
| | | | 560 | 2 post vehicle lift Mohawk M45090102 2004 | \$12,400 |
| | | | 561 | Oil evacuation drain 2005 | \$500 |
| | | | 562 | Palet forks (loader) Guest 100 2000 | \$2,000 |
| | | | 571 | Wheel loader John Deere 624H 2000 | \$112,000 |
| | | | 584 | Zoning Dodge Durango 2003 | \$5,000 |
| | | | 585 | Parks 3/4 ton plow truck Ford F250 20003 | \$56,000 |
| | | | 586 | Parks 3/4 ton plow truck Ford F250 20006 | \$56,000 |
| | | | 587 | Parks Dodge Durango 2003 | \$28,000 |
| | | | 588 | Parks 1 ton dump Ford F350 2002 | \$112,000 |
| | | | 589 | Chevy Tahoe #40 2001 | \$60,000 |
| | | | 590 | 5 ton dump old32 International 4900 2000 | \$76,000 |
| | | | 591 | 5 ton dump old22 International 4900 2000 | \$100,000 |
| Total Scheduled Replacements | | \$8,400 | Continued in next column | | |

PROJECTED REPLACEMENTS

| Item | 2031 - YEAR 5 | \$ | Item | 2032 - YEAR 6 | \$ |
|------------------------------|------------------------------------------------|-------------|------------------------------|---------------------------------------|----------|
| 592 | 5 ton dump old26 International 7400 2004 | \$104,000 | 5 | SD Asphalt pavement, seal coat | \$17,000 |
| 593 | 5 ton dump old20 International 7400 2000 | \$105,000 | 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 |
| 594 | 5 ton dump old25 International 7400 2000 | \$120,000 | 261 | CP Concrete flatwork (6% allowance) | \$4,200 |
| 595 | Parks 3/4 ton pickup truck #37 Ford F250 20006 | \$20,000 | 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 |
| 596 | Pickup Dodge Dakota 2007 | \$18,000 | 307 | DP Basketball court, color coat | \$6,600 |
| 602 | Backhoe Catterpillar 420D 2002 | \$63,000 | | | |
| 603 | Mini excavator Komatsu PC50-MR-2 2004 | \$51,000 | | | |
| 604 | Gradall 63WD 2000 | \$175,000 | | | |
| 613 | 1 ton utility truck #34 Ford F350 2001 | \$41,000 | | | |
| 614 | 1 ton dump truck #23 Ford F450 2004 | \$45,000 | | | |
| Total Scheduled Replacements | | \$1,716,870 | Total Scheduled Replacements | | \$45,800 |

PROJECTED REPLACEMENTS

| Item | 2033 - YEAR 7 | \$ | Item | 2034 - YEAR 8 | \$ |
|------------------------------|------------------------------------------|-----------|------------------------------|---------------------------------------|-----------|
| 405 | Mini Excavator Caterpillar 2016 #305,5 | \$61,000 | 70 | SD Asphalt pavement, seal coat | \$3,750 |
| 508 | Snow blower 622 power throw Toro 38064 | \$600 | 77 | TH Asphalt pavement, seal coat | \$8,500 |
| 511 | Push mower Honda GXV110 | \$600 | 157 | BB Asphalt pavement, seal coat | \$2,075 |
| 523 | Pressure washer Karcher HDS4.0/20-4 2009 | \$5,000 | 181 | Cementary Asphalt pavement, seal coat | \$11,250 |
| 536 | Bench grinder w/ pedestal Dayton 1Z707X | \$1,200 | 191 | Utility building masonry repointing | \$1,200 |
| 542 | Digital camera #1 Sony Cybershot 2010 | \$200 | 206 | AP Asphalt pavement, seal coat | \$13,750 |
| 570 | Trash pump Honda WT20X 2010 | \$900 | 224 | AP Basketball court, asphalt overlay | \$40,600 |
| 607 | 5 ton dump old27 International 7400 2009 | \$26,000 | 242 | BP Asphalt pavement, seal coat | \$11,500 |
| 608 | Mechanics road truck International 4700 | \$8,000 | 259 | CP Asphalt pavement, seal coat | \$20,000 |
| 609 | Low pro dump #31 International 4300 2010 | \$109,000 | 302 | DP Asphalt pavement, seal coat | \$13,750 |
| | | | 329 | Asphalt pavement, seal coat | \$11,500 |
| Total Scheduled Replacements | | \$212,500 | Total Scheduled Replacements | | \$137,875 |

PROJECTED REPLACEMENTS

| Item | 2035 - YEAR 9 | \$ | Item | 2036 - YEAR 10 | \$ |
|------------------------------|---------------------------------------|----------|--------------------------|--------------------------------------------------------|-----------|
| 158 | BB Concrete flatwork (6% allowance) | \$1,120 | 3 | SD Vehicular entry gate, slide | \$16,500 |
| 207 | AP Concrete flatwork (6% allowance) | \$1,400 | 12 | SD Stormwater management (allowance) | \$20,000 |
| 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 | 13 | SD Domestic water (allowance) | \$10,000 |
| 225 | AP Basketball court, color coat | \$8,400 | 20 | SD Masonry (10% repointing allowance) | \$7,200 |
| 243 | BP Concrete flatwork (6% allowance) | \$1,120 | 23 | SD Overhead doors | \$97,500 |
| 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 | 25 | SD Exterior lighting (allowance) | \$5,000 |
| 303 | DP Concrete flatwork (6% allowance) | \$1,400 | 26 | SD Building entry system | \$2,800 |
| 537 | Horizontal band saw Jet J-3410 2012 | \$1,300 | 27 | SD Security/camera system | \$4,000 |
| | | | 33 | SD Furniture (allowance) | \$15,000 |
| | | | 34 | SD Exercise equipment (allowance) | \$7,500 |
| | | | 35 | SD IT/server | \$5,000 |
| | | | 36 | SD Electronics (allowance) | \$5,000 |
| | | | 37 | SD Computers/printers (allowance) | \$15,000 |
| | | | 39 | SD Electrical (allowance) | \$10,000 |
| | | | 40 | SD Building plumbing (allowance) | \$10,000 |
| | | | 43 | SD Fire alarm system | \$10,000 |
| | | | 47 | SD Garage roofing | \$30,000 |
| | | | 48 | SD Garage gutters and downspouts | \$3,000 |
| | | | 50 | SD Garage doors | \$6,000 |
| | | | 51 | SD Garage overhead door | \$52,500 |
| | | | 52 | SD Garage lighting/electrical (allowance) | \$5,000 |
| | | | 54 | SD Salt building #1 roofing | \$10,000 |
| | | | 55 | SD Salt building #1 gutters and downspouts | \$1,800 |
| | | | 57 | SD Salt building #2 roofing | \$15,000 |
| | | | 58 | SD Salt building #2 gutters and downspouts | \$2,400 |
| | | | 73 | SD Sight lighting and electrical (allowance) | \$5,000 |
| | | | 74 | SD Security/camera system | \$2,000 |
| | | | 84 | TH Stormwater management (allowance) | \$20,000 |
| | | | 86 | TH Domestic water (allowance) | \$10,000 |
| | | | 91 | TH Masonry (10% repointing allowance) | \$900 |
| | | | 96 | TH Exterior lighting (allowance) | \$5,000 |
| | | | 99 | TH Building entry system | \$2,800 |
| | | | 100 | TH Security/camera system | \$4,000 |
| | | | 102 | TH Interior renovate office (allowance) | \$400,000 |
| | | | 104 | TH Interior lighting (allowance) | \$20,000 |
| | | | 105 | TH Furniture (allowance) | \$20,000 |
| | | | 106 | TH Electronics (allowance) | \$10,000 |
| | | | 107 | TH IT/server | \$5,000 |
| | | | 108 | TH Computers/printers (allowance) | \$10,000 |
| | | | 109 | TH Kitchenettes | \$22,500 |
| | | | 116 | TH Building plumbing (allowance) | \$10,000 |
| | | | 117 | TH Electrical (allowance) | \$10,000 |
| | | | 120 | TH Fire alarm system | \$10,000 |
| | | | 121 | TH Sprinkler system (allowance) | \$5,000 |
| | | | 128 | Workshop Electrical/lighting (allowance) | \$1,000 |
| | | | 133 | AB Brick pavers (10% allowance) | \$2,400 |
| | | | 134 | AB Lights, ground effects | \$4,000 |
| | | | 142 | AB Ramp railing | \$1,400 |
| | | | 143 | AB Exterior lighting | \$2,400 |
| | | | 144 | AB Brick (10% repointing allowance) | \$1,200 |
| | | | 149 | AB HVAC split system, (2 ton), full system replacement | \$10,500 |
| | | | 150 | AB Water heater, gas (40 gallon) | \$2,600 |
| | | | 151 | AB Water filtration system | \$1,500 |
| | | | 152 | AB Building plumbing (allowance) | \$5,000 |
| | | | 153 | AB Electrical (allowance) | \$5,000 |
| | | | 174 | BB Building plumbing (allowance) | \$5,000 |
| | | | 175 | BB Electrical (allowance) | \$5,000 |
| | | | 176 | Cementary Entrance pedestals, repoint masonry | \$200 |
| | | | 179 | Cementary Stone fountain | \$2,000 |
| | | | 185 | Cementary Site lighting (allowance) | \$5,000 |
| | | | 186 | Cementary Stormwater management (10% allowance) | \$5,000 |
| | | | 187 | Cementary Site electrical (allowance) | \$2,000 |
| Total Scheduled Replacements | | \$32,740 | Continued in next column | | |

PROJECTED REPLACEMENTS

| Item | 2036 - YEAR 10 | \$ | Item | 2036 - YEAR 10 | \$ |
|--------------------------|----------------------------------------------------------|-----------|------------------------------|--------------------------------------------------------|-------------|
| 188 | Cementary Irrigation system (allowance) | \$5,000 | 462 | Skid loader V-plow Western Prodigy 2015 | \$4,000 |
| 194 | Utility building plumbing (allowance) | \$1,000 | 463 | Kubota V-plow Boss MSC12060 | \$4,000 |
| 200 | Garage electrical/lighting (allowance) | \$1,000 | 466 | Trailer 20 ton Interstate 40DLA 2015 | \$18,000 |
| 211 | AP Wood gaurd posts (allowance) | \$2,500 | 467 | Trailer roadsaw Hudson HS8 | \$4,500 |
| 222 | AP Trash can and receptacle (32 gallon wood slat) | \$2,700 | 469 | Trailer 7 ton Moritz 2013 | \$6,000 |
| 232 | AP Shelter house lighting (allowance) | \$5,000 | 471 | Trailer enclosed United U-714T85-8 2014 | \$6,000 |
| 233 | AP Shelter house plumbing (allowance) | \$2,500 | 475 | Pavement removal bucket Gradall 80656114 | \$7,500 |
| 235 | AP Shelter house electrical (allowance) | \$5,000 | 482 | Chain saw M-tronic Pro Stihl MS261CM-18 2014 | \$700 |
| 249 | BP Landscape light | \$2,000 | 483 | Chain saw Stihl MS251-18 2014 | \$400 |
| 252 | BP Pavilion lighting (allowance) | \$3,000 | 484 | Chain saw pro stratified engine Stihl MS362-20 2014 | \$800 |
| 254 | BP Pavilion brick (10% repointing allowance) | \$1,680 | 485 | Chain saw EZ start top handle Stihl MS192TCE-14 2014 | \$800 |
| 265 | CP Wood gaurd posts (allowance) | \$2,500 | 486 | Chain saw EZ start rear handle Stihl MS192CE-14 2014 | \$450 |
| 269 | CP Stormwater management (10% allowance) | \$10,000 | 487 | Chain saw Stihl MS461-28 2014 | \$1,100 |
| 270 | CP Site electrical (allowance) | \$2,000 | 488 | Chain saw Stihl MS251-18 2014 | \$400 |
| 280 | CP Trash can and receptacle | \$2,700 | 489 | Pole runner Stihl HT101 2014 | \$1,200 |
| 286 | CP Shelter stone repointing (10% allowance) | \$960 | 490 | Universal chain saw Sharpener Stihl USG 2014 | \$600 |
| 295 | CP Shelter plumbing (allowance) | \$3,000 | 494 | Hedge trimmer Stihl HS81T 2014 | \$600 |
| 297 | CP Shelter lighting (allowance) | \$5,000 | 495 | Back pack blower Stihl BR600 2014 | \$500 |
| 298 | CP Shelter electrical (allowance) | \$5,000 | 496 | Auger Stihl BT130 2014 | \$1,400 |
| 320 | DP Security/camera system | \$2,000 | 497 | Tiller Stihl MM55 2014 | \$400 |
| 321 | DP Boiler units | \$8,000 | 498 | Chop saw Stihl TS500i 2014 | \$1,300 |
| 322 | DP Water heater, gas (50 gallon) | \$2,200 | 499 | Concrete mixer Multiquip MC64PH8 2014 | \$6,400 |
| 323 | DP Water filtration system | \$1,500 | 507 | Tractor Cementary John Deere 4100 | \$11,000 |
| 324 | DP Plumbing (allowance) | \$5,000 | 513 | All in one printer Brother MFC-9970CDV 2013 | \$500 |
| 325 | DP Electrical (allowance) | \$5,000 | 514 | Printer Brother HL-4040CDN 2010 | \$500 |
| 337 | Wood guard posts (allowance) | \$2,000 | 519 | Chop saw for steel Dewalt D28700 2010 | \$300 |
| 343 | Trash can and receptacle (32 gallon wood slat) | \$3,600 | 534 | Hammer drill Dewalt D25223 2013 | \$300 |
| 346 | Stormwater management (10% allowance) | \$20,000 | 535 | Cordless sawzall Milwaukee M18 2013 | \$300 |
| 353 | BB Deck, decking PTL | \$19,600 | 538 | ARO pump engine oil Ingersol Rand LM2203A 2014 | \$1,200 |
| 354 | BB Deck/balcony, PTL railing | \$5,250 | 539 | ARO pump Hyd. oil Ingersol Rand 2014 | \$1,200 |
| 356 | BB Security/camera system | \$4,000 | 540 | Airless paint sprayer Titan 440 2013 | \$1,600 |
| 366 | BB Building plumbing (allowance) | \$5,000 | 545 | Electric trash pump FLYGT 2004.212 2013 | \$400 |
| 367 | BB Electrical (allowance) | \$5,000 | 546 | Plate tamper MBW GP20008H 2010 | \$1,700 |
| 373 | EP Salon building lighting (allowance) | \$2,500 | 553 | Air conditioning recharge station Robinair 34788NI8116 | \$3,600 |
| 374 | EP Salon building electrical (allowance) | \$2,000 | 554 | Air filtration (woodworking) JET E309069 2016 | \$300 |
| 377 | EP Salon building boiler unit | \$3,000 | 555 | Dust collection system (woodworking) JET DC-1100VX | \$425 |
| 387 | DPB Plumbing (allowance) | \$2,500 | 556 | Table saw & stand (woodworking) Rigid R4513 2016 | \$500 |
| 388 | DPB Electrical (allowance) | \$2,500 | 557 | Compound miter saw (woodworking) Dewalt DWS780 | \$700 |
| 389 | EP Camp barn building roofing | \$16,000 | 563 | Walk behind floor scrubber Topcat D-20 2016 | \$3,900 |
| 390 | EP Camp barn building gutters and downspouts | \$2,400 | 564 | Snow blower Honda HSS928AAW 2017 | \$2,100 |
| 392 | EP Camp barn building barn doors | \$16,000 | 565 | Handheld radio Motorola XPR6350 2013 | \$2,800 |
| 393 | EP Camp barn overhead door | \$11,200 | 567 | UHF preselector Motorola HFE8459A 2013 | \$450 |
| 394 | EP Camp barn building lighting/electrical (allowance) | \$5,000 | 568 | Base station Motorola XPR4550 2013 | \$2,400 |
| 395 | EP Camp barn air conditioner unit | \$600 | 569 | Mobile radio Motorola XPR4350 2013 | \$11,500 |
| 399 | EP Camp storage building lighting/electrical (allowance) | \$3,000 | 572 | 19" TV Insignia 2015 | \$100 |
| 402 | Wheel loader John Deer #1 2019 #624L | \$200,000 | 573 | Air compressor portable Husky C331H 2013 | \$300 |
| 408 | Roller Hamm HD12VV 2019 | \$45,000 | 576 | Air compressor Kellog 335 2015 | \$2,200 |
| 420 | Salt stacker conveyor/feeder TCI Manufacturing 2014 | \$4,500 | 579 | Chipper box Concord custom 2016 | \$3,500 |
| 421 | Brine maker Pengwyn 2014 | \$4,000 | 601 | Rear flail mower attachment Alamo GK-74 2015 | \$2,400 |
| 424 | Caterpillar Bull Dozer D4K2 XL 2015 | \$88,000 | 605 | Roller case Case DV202 2010 | \$30,000 |
| 425 | Mini Auger/bit McMillan X1975W 2014 | \$4,000 | 606 | Forklift Daewoo G205 2012 | \$3,500 |
| 426 | Durapatcher Cimline 125DJT 2016 | \$57,000 | 610 | Wheel loader Hyundai HL757-9 2012 | \$133,000 |
| 434 | Emulsion tank 1500gal 2015 | \$20,000 | 611 | 5 ton dump old36 Internation 7400 2011 | \$125,000 |
| 437 | 5 ton dump Old 30 International 7400 2009 | \$120,000 | | | |
| 438 | 5 ton dump #32 International 7500 2011 | \$155,000 | | | |
| 439 | 5 ton dump #Old29 International 7500 2013 | \$182,000 | | | |
| 440 | 5 ton dump #22 International 7500 2014 | \$22,000 | | | |
| 453 | 3/4 ton pickup truck #38 Ford F250 2012 | \$40,000 | | | |
| 456 | 1 ton dump truck #39 Ford F550 2013 | \$75,000 | | | |
| 459 | Parks 3/4 ton plow truck #40 GMC 2500HD 2015 | \$30,000 | | | |
| 460 | Parks pickup V-plow Western MVP Plus 2015 | \$6,000 | | | |
| 461 | Roads pickup V-plow Western MVP Plus 2016 | \$5,000 | | | |
| Continued in next column | | | Total Scheduled Replacements | | |
| | | | | | \$2,689,215 |

PROJECTED REPLACEMENTS

| Item | 2037 - YEAR 11 | \$ | Item | 2038 - YEAR 12 | \$ |
|------------------------------|-----------------------------------------------------|----------|------------------------------|-----------------------------------------------|-----------|
| 5 | SD Asphalt pavement, seal coat | \$17,000 | 38 | SD HVAC split system, full system replacement | \$24,000 |
| 7 | SD Concrete flatwork (6% allowance) | \$2,800 | 41 | SD Water heater, gas (50 gallon) | \$2,400 |
| 71 | SD Concrete flatwork (10% allowance) | \$2,520 | 42 | SD Water filtration system | \$2,500 |
| 78 | TH Concrete flatwork (6% allowance) | \$2,800 | 113 | TH HVAC split system, full system replacement | \$48,000 |
| 79 | TH Concrete curb and gutter, barrier (6% allowance) | \$3,360 | 114 | TH Water heater, gas (40 gallon) | \$2,400 |
| 131 | AB Concrete flatwork (6% allowance) | \$4,480 | 115 | TH Water filtration system | \$2,500 |
| 307 | DP Basketball court, color coat | \$6,600 | 171 | BB HVAC split system, full system replacement | \$12,000 |
| 330 | Concrete flatwork (6% allowance) | \$2,520 | 172 | BB Water heater, gas (30 gallon) | \$2,000 |
| 331 | Concrete curb and gutter, barrier (6% allowance) | \$5,040 | 173 | BB Water filtration system | \$1,500 |
| | | | 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 |
| | | | 217 | AP Tot lot, MP structure | \$20,000 |
| | | | 218 | AP Tot lot, A-frame swing, 6 seat | \$15,000 |
| | | | 261 | CP Concrete flatwork (6% allowance) | \$4,200 |
| | | | 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 |
| | | | 292 | CP Shelter drinking fountain | \$5,000 |
| | | | 293 | CP Shelter HVAC | \$8,000 |
| | | | 294 | CP Water heater, gas (30 gallon) | \$1,600 |
| | | | 296 | CP Water filtration system | \$1,500 |
| | | | 363 | BB HVAC split system, full system replacement | \$36,000 |
| | | | 364 | BB Water heater, gas (50 gallon) | \$2,400 |
| | | | 365 | BB Water filtration system | \$1,500 |
| Total Scheduled Replacements | | \$47,120 | Total Scheduled Replacements | | \$210,500 |

PROJECTED REPLACEMENTS

| Item | 2039 - YEAR 13 | \$ | Item | 2040 - YEAR 14 | \$ |
|------------------------------|--------------------------------------------------|-------------|------------------------------|------------------------------------------------------------|-----------|
| 70 | SD Asphalt pavement, seal coat | \$3,750 | 11 | SD Septic system | \$15,000 |
| 77 | TH Asphalt pavement, seal coat | \$8,500 | 83 | TH Septic system | \$15,000 |
| 157 | BB Asphalt pavement, seal coat | \$2,075 | 87 | TH Picnic table | \$1,200 |
| 181 | Cementary Asphalt pavement, seal coat | \$11,250 | 135 | AB Bench | \$3,400 |
| 206 | AP Asphalt pavement, seal coat | \$13,750 | 214 | AP Septic system | \$10,000 |
| 242 | BP Asphalt pavement, seal coat | \$11,500 | 219 | AP Picnic table (PTL wood table & bench, metal | \$14,400 |
| 259 | CP Asphalt pavement, seal coat | \$20,000 | 220 | AP Grill, metal pedestal | \$1,700 |
| 302 | DP Asphalt pavement, seal coat | \$13,750 | 221 | AP Bench | \$3,400 |
| 329 | Asphalt pavement, seal coat | \$11,500 | 225 | AP Basketball court, color coat | \$8,400 |
| 403 | Wheel loader John Deer #2 2022 #44P | \$160,000 | 250 | BP Bench | \$3,400 |
| 404 | Finn T-60 Hydroseeder 2022 | \$16,000 | 268 | CP Septic system | \$10,000 |
| 406 | Gradall XL3100 2018 | \$310,000 | 272 | CP Tot lot, MP structure | \$20,000 |
| 410 | Forklift Caterpillar GP25N 2018 | \$30,000 | 273 | CP Tot lot, A-frame swing, 6 seat | \$25,000 |
| 411 | Dingo Wide Track TX-1000WT 2019 | \$30,000 | 274 | CP Tot lot, MP structure, 2 platforms and 2 slides (small) | \$20,000 |
| 415 | John Deer flail tractor #1 5100M 2017 | \$48,000 | 275 | CP Tot lot, tortoise climber | \$3,800 |
| 416 | John Deer flail mower #1 Alamo 1S74R 2017 | \$30,000 | 276 | CP Tot lot, curved balance beam | \$1,000 |
| 417 | John Deer boom tractor #2 2025R 2017 | \$22,000 | 277 | CP Picnic table (PTL wood table & bench, metal | \$12,000 |
| 427 | Mini excavator Caterpillar 308E SB 2016 | \$148,000 | 278 | CP Grill, metal pedestal | \$1,700 |
| 428 | Utility RTV Kubota RTV-X1100C 2016 | \$23,000 | 279 | CP Bench | \$6,800 |
| 429 | Illuminated road message board #1 Ver-mac PCMS- | \$14,000 | 282 | CP Workout structure | \$3,000 |
| 432 | Highway message board American signal T333L 2018 | \$15,000 | 305 | DP Grill, metal pedestal | \$850 |
| 433 | Boom lift Genie S40 2016 | \$41,000 | 309 | DP Septic system | \$10,000 |
| 441 | 5 ton dump #26 International 7500 2015 | \$150,000 | 340 | Picnic table (PTL wood table and bench, metal supports) | \$12,000 |
| 442 | 5 ton dump #Old20 International 7500 2016 | \$157,000 | 341 | Grill, metal pedestal | \$1,700 |
| 443 | 5 ton dump #25 Mack Granite 2018 | \$184,000 | 342 | Bench | \$3,400 |
| 444 | 5 ton dump #27 Mack Granite 2019 | \$184,000 | 345 | Septic system | \$30,000 |
| 445 | 5 ton dump #30 Mack Granite 2019 | \$200,000 | | | |
| 454 | Parks 3/4 ton pickup truck Chevy 2500 2019 | \$40,000 | | | |
| 455 | Parks 3/4 ton pickup truck #40 GMC 2500 2016 | \$30,000 | | | |
| 458 | Ford Edge 2016 | \$30,000 | | | |
| 465 | Trailer sports field | \$7,500 | | | |
| 476 | Constant radius bucket Gradall 60' 2018 | \$4,000 | | | |
| 477 | Pressure washer Stihl RB600 2019 | \$1,000 | | | |
| 478 | 12v Trash pump Goreman Rupp SE-1 2019 | \$1,200 | | | |
| 479 | Undercarriage wash Hurricane 2018 | \$2,300 | | | |
| 480 | Filter cart Hydacn 2099358 2019 | \$1,600 | | | |
| 481 | Porta power Simplex MK-106 2019 | \$2,000 | | | |
| 502 | USB-link2/FleetPro/Navistar NexIQ 124032 2016 | \$2,500 | | | |
| 503 | Swamp cooler Port-a-cool PAK2K361S 2017 | \$2,000 | | | |
| 504 | Post driver Rhino GPD-45 2015 | \$2,400 | | | |
| 509 | Lawn tractor Simplicity 125LTH | \$700 | | | |
| 510 | Lawn roller Ohio Steel 9WTSC | \$1,400 | | | |
| 512 | Rototiller Mantis SV-4/6 | \$200 | | | |
| 518 | Chop saw for hose Dewalt D28715 2014 | \$300 | | | |
| 527 | Flammable liquid cabinet | \$400 | | | |
| 530 | Shop vacuum Craftsman 768-77671 | \$100 | | | |
| 541 | Heater kerosene Mr. Heater MH215T-KFA 2017 | \$400 | | | |
| 543 | Locating wand Radiodetection RD7000+DL | \$2,000 | | | |
| 544 | Lateral camera Vutek VTCM0404B | \$8,000 | | | |
| 548 | Jumping jack tamper Bomag BVT65 2017 | \$3,100 | | | |
| 552 | Precision TIG 225 welder Lincoln K2535-1 2015 | \$2,500 | | | |
| 574 | Compound miter saw Ryobi TSS100L 2016 | \$200 | | | |
| 575 | Table saw Ryobi RTS21 2016 | \$200 | | | |
| 577 | Pavement saw Cimline 20HP 2017 | \$4,200 | | | |
| 580 | Flail Mower for Massey #1 Alamo A074CC-IIH 2017 | \$15,000 | | | |
| 581 | 5' Bucket 420D Backhoe Work Brau D006040 2016 | \$1,500 | | | |
| 582 | 2' Bucket 420D Backhoe Work Brau 2MNSD24 2016 | \$1,000 | | | |
| 583 | 3' Bucket 420D Backhoe Work Brau WB11360P 2016 | \$1,200 | | | |
| 598 | Loader bucket Hyundai HL757-9 2016 | \$4,000 | | | |
| Total Scheduled Replacements | | \$2,030,975 | Total Scheduled Replacements | | \$237,150 |

PROJECTED REPLACEMENTS

| Item | 2041 - YEAR 15 | \$ | Item | 2041 - YEAR 15 | \$ |
|--------------------------|------------------------------------------|-----------|------------------------------|----------------------------------------------------|-------------|
| 1 | SD Vehicular entry slide actuator | \$12,000 | 303 | DP Concrete flatwork (6% allowance) | \$1,400 |
| 2 | SD Vehicular entry, entry system (DKS) | \$6,500 | 316 | DP Interior renovate (allowance) | \$15,000 |
| 4 | SD Asphalt pavement, mill and overlay | \$166,600 | 317 | DP Interior lighting (allowance) | \$5,000 |
| 15 | SD Fuel station replace | \$15,000 | 318 | DP Interior furniture (allowance) | \$5,000 |
| 28 | SD Interior renovate (allowance) | \$40,000 | 319 | DP Restroom, renovate | \$9,000 |
| 29 | SD Restroom, renovate | \$30,000 | 326 | Entrance monument, carved wood sign | \$2,000 |
| 30 | SD Locker/Shower room, renovate | \$240,000 | 332 | Parking pavers | \$65,000 |
| 31 | SD Kitchen renovate | \$12,000 | 335 | Fence, wood dumpster fence | \$960 |
| 32 | SD Interior lighting (allowance) | \$10,000 | 337 | Wood guard posts (allowance) | \$2,000 |
| 34 | SD Exercise equipment (allowance) | \$7,500 | 338 | Site light, standard single head, LED | \$2,100 |
| 35 | SD IT/server | \$5,000 | 347 | BB Roofing | \$30,000 |
| 36 | SD Electronics (allowance) | \$5,000 | 348 | BB Gutter and downspouts | \$4,800 |
| 37 | SD Computers/printers (allowance) | \$15,000 | 355 | BB Exterior lighting (allowance) | \$3,000 |
| 44 | SD Unit heater | \$2,000 | 357 | BB Interior renovate (allowance) | \$20,000 |
| 45 | SD Linear ceiling heater | \$20,000 | 358 | BB Interior lighting (allowance) | \$10,000 |
| 46 | SD Emergency generator, 50 kilowatts | \$110,000 | 359 | BB Restroom, renovate | \$15,000 |
| 53 | SD Garage unit heater | \$1,500 | 360 | BB Commercial kitchen renovate (allowance) | \$20,000 |
| 62 | SD Salt dome repair (allowance) | \$5,000 | 361 | BB Commercial kitchen equipment (allowance) | \$10,000 |
| 72 | SD Fence, wood | \$9,600 | 362 | BB Bar renovate | \$30,000 |
| 75 | TH Entrance monument, carved wood sign | \$2,000 | 383 | DPB lighting (allowance) | \$1,000 |
| 81 | TH Site light, standard single head, LED | \$4,900 | 384 | DPB HVAC | \$5,000 |
| 101 | TH Interior renovate general (allowance) | \$50,000 | 385 | DPB Water heater, gas (50 gallon) | \$2,200 |
| 103 | TH Restroom, renovate | \$75,000 | 386 | DPB Water filtration system | \$1,500 |
| 106 | TH Electronics (allowance) | \$10,000 | 396 | EP Camp storage building roofing | \$17,500 |
| 107 | TH IT/server | \$5,000 | 397 | EP Camp storage building gutters and downspouts | \$2,640 |
| 108 | TH Computers/printers (allowance) | \$10,000 | 412 | Grapple for Dingo CID Minigrap 2020 | \$2,000 |
| 118 | TH Unit heater | \$1,000 | 413 | Mini trencher for Dingo Premier T125-48DS-6V 2020 | \$4,000 |
| 119 | TH Emergency generator, 50 kilowatts | \$110,000 | 418 | John Deer tractor #3 #6110M 2020 | \$170,000 |
| 122 | Workshop Roofing | \$5,000 | 419 | Vactor Ramjet T-series 2020 | \$67,000 |
| 128 | Workshop Electrical/lighting (allowance) | \$1,000 | 422 | Brine tank with skid Concord 2020 | \$14,000 |
| 129 | Workshop Unit heater, gas | \$5,000 | 430 | Illuminated road message board #2 Ver-mac PCMS- | \$14,000 |
| 130 | AB Entrance monument, carved wood sign | \$2,000 | 431 | Illuminated road message board #3 Ver-mac PCMS-548 | \$14,000 |
| 136 | AB Roofing, asphalt shingles | \$13,000 | 435 | 1 ton dump truck Dodge 5500 2022 #1 | \$82,000 |
| 137 | AB Gutter and downspouts, 5" aluminum | \$2,880 | 436 | 1 ton dump truck Dodge 5500 2022 #2 | \$82,000 |
| 154 | BB Entrance monument, carved wood sign | \$2,000 | 446 | 5 ton dump #36 Mack Granite 2020 | \$205,000 |
| 158 | BB Concrete flatwork (6% allowance) | \$1,120 | 447 | 5 ton dump #29 white Mack Granite 2021 | \$205,000 |
| 160 | BB Site lighting (allowance) | \$5,000 | 448 | 5 ton dump #20 white Mack Granite 2022 | \$205,000 |
| 187 | Cementary Site electrical (allowance) | \$2,000 | 449 | 5 ton dump #- white Mack Granite 2022 | \$205,000 |
| 189 | Utility building roofing | \$1,500 | 450 | Low pro dump #31 Freightliner M2-106 2021 | \$165,000 |
| 192 | Utility building door | \$2,400 | 451 | Utility truck Chevy 5500 2021 | \$80,000 |
| 193 | Utility building metal gate | \$4,000 | 452 | 1 ton cab crew pickup GMC K3500 2023 | \$54,000 |
| 195 | Garage roofing | \$5,000 | 457 | Road super Chevy Tahoe 2020 | \$38,000 |
| 200 | Garage electrical/lighting (allowance) | \$1,000 | 472 | Trailer tilt CAM Superline 2020 | \$7,500 |
| 201 | Garage unit heater, gas | \$5,000 | 473 | Bosh scan tool HDS1000 2021 | \$9,000 |
| 203 | AP Entrance monument, carved wood sign | \$2,000 | 474 | 3" trash pump Multiquip 3TH 2021 | \$3,000 |
| 207 | AP Concrete flatwork (6% allowance) | \$1,400 | 492 | String trimmer Stihl FS91R 2020 | \$300 |
| 208 | AP Pavers, grouted, repoint | \$1,200 | 516 | Hose crimping machine Eaton ET1000 2020 | \$2,400 |
| 211 | AP Wood gaurd posts (allowance) | \$2,500 | 526 | Generator Honda 3500W 2021 | \$1,600 |
| 212 | AP Site light, standard single head, LED | \$2,100 | 549 | Trash pump #1 Honda WT20XK-3A 2020 | \$1,100 |
| 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 | 550 | Trash pump #2 Honda WT20XK-3A 2020 | \$1,100 |
| 226 | AP Basketball pole and backboard | \$7,000 | 578 | Hose crimping machine Weatherhead T421V-110 2020 | \$2,500 |
| 239 | BP Entrance monument, carved wood sign | \$2,000 | 612 | Refrigerator True Refrigerator TS-49 2022 | \$3,000 |
| 243 | BP Concrete flatwork (6% allowance) | \$1,120 | | | |
| 247 | BP Site light, standard single head, LED | \$3,500 | | | |
| 256 | CP Entrance monument, carved wood sign | \$2,000 | | | |
| 265 | CP Wood gaurd posts (allowance) | \$2,500 | | | |
| 266 | CP Site light, standard single head, LED | \$2,100 | | | |
| 270 | CP Site electrical (allowance) | \$2,000 | | | |
| 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 | | | |
| 290 | CP Shelter Restroom, renovate | \$24,000 | | | |
| 291 | CP Shelter kitchen renovate (allowance) | \$10,000 | | | |
| 299 | DP Entrance monument, carved wood sign | \$2,000 | | | |
| Continued in next column | | | Total Scheduled Replacements | | |
| | | | | | \$3,041,520 |

PROJECTED REPLACEMENTS

| Item | 2042 - YEAR 16 | \$ | Item | 2043 - YEAR 17 | \$ |
|------------------------------|---------------------------------------------|-----------|------------------------------|-----------------------------------------------------|----------|
| 5 | SD Asphalt pavement, seal coat | \$17,000 | 7 | SD Concrete flatwork (6% allowance) | \$2,800 |
| 307 | DP Basketball court, color coat | \$6,600 | 71 | SD Concrete flatwork (10% allowance) | \$2,520 |
| 464 | Trailer skidsteer Hudson HD14 2001 | \$4,000 | 78 | TH Concrete flatwork (6% allowance) | \$2,800 |
| 470 | Trailer 9 ton Cronkhite 5300 1987 | \$4,500 | 79 | TH Concrete curb and gutter, barrier (6% allowance) | \$3,360 |
| 493 | Weed eater Stihl FS85 1999 | \$300 | 131 | AB Concrete flatwork (6% allowance) | \$4,480 |
| 500 | Boom mower for massey #2 Alamo A-boom 1999 | \$15,000 | 330 | Concrete flatwork (6% allowance) | \$2,520 |
| 501 | Berming machine Concord CRE-960-18B 1991 | \$5,000 | 331 | Concrete curb and gutter, barrier (6% allowance) | \$5,040 |
| 505 | Plasma cutter Thermal Dynamics ECONOPACK-5C | \$1,500 | 409 | Brush Chipper Bandit 250XP 1999 | \$25,000 |
| 517 | Welder Miller MM250X 1999 | \$1,700 | | | |
| 524 | Drill press Craftsman 43.213213 1996 | \$600 | | | |
| 525 | Oil filter crusher 1994 | \$2,400 | | | |
| 528 | Portable hydraulic jack Napa 1991 | \$300 | | | |
| 529 | Pnumatic grease gun Spencer GN25772 1987 | \$400 | | | |
| 531 | Hydraulic press 20 ton 1992 | \$225 | | | |
| 533 | Welder Lincoln ACDC225/125 1990 | \$375 | | | |
| 547 | Plate tamper Bomag BP 8/34 2002 | \$1,700 | | | |
| 551 | Magnetic locator Schonstedt 191363 2002 | \$700 | | | |
| 558 | Sand blaster China F-100DM 1991 | \$400 | | | |
| 597 | 1/2 ton pickup #35 Dodge 1500 1998 | \$15,000 | | | |
| 599 | Mower #1 Massey Ferguson MF4225 1999 | \$30,000 | | | |
| 600 | Mower #2 Massey Ferguson MF4235 1999 | \$31,000 | | | |
| Total Scheduled Replacements | | \$138,700 | Total Scheduled Replacements | | \$48,520 |

PROJECTED REPLACEMENTS

| Item | 2044 - YEAR 18 | \$ | Item | 2045 - YEAR 19 | \$ |
|------------------------------|-----------------------------------------------------------|-------------|------------------------------|---------------------------------|---------|
| 69 | SD Asphalt pavement, mill and overlay | \$36,750 | 225 | AP Basketball court, color coat | \$8,400 |
| 70 | SD Asphalt pavement, seal coat | \$3,750 | | | |
| 76 | TH Asphalt pavement, mill and overlay | \$83,300 | | | |
| 77 | TH Asphalt pavement, seal coat | \$8,500 | | | |
| 112 | TH Casework | \$16,500 | | | |
| 145 | AB Interior renovate (allowance) | \$15,000 | | | |
| 146 | AB Interior lighting (allowance) | \$5,000 | | | |
| 147 | AB Kitchen, residential, remodel with appliances (120 sf) | \$21,000 | | | |
| 148 | AB Restroom, renovate | \$7,500 | | | |
| 156 | BB Asphalt pavement, mill and overlay | \$20,335 | | | |
| 157 | BB Asphalt pavement, seal coat | \$2,075 | | | |
| 159 | BB Concrete, stamped | \$2,000 | | | |
| 166 | BB Interior renovate (allowance) | \$20,000 | | | |
| 167 | BB Interior lighting (allowance) | \$5,000 | | | |
| 168 | BB Interior furniture (allowance) | \$1,000 | | | |
| 169 | BB Kitchen, residential, remodel with appliances | \$6,000 | | | |
| 170 | BB Restroom, renovate | \$15,000 | | | |
| 180 | Cementary Asphalt pavement, mill and overlay | \$110,250 | | | |
| 181 | Cementary Asphalt pavement, seal coat | \$11,250 | | | |
| 182 | Cementary Concrete, stamped | \$2,000 | | | |
| 191 | Utility building masonry repointing | \$1,200 | | | |
| 205 | AP Asphalt pavement, mill and overlay | \$134,750 | | | |
| 206 | AP Asphalt pavement, seal coat | \$13,750 | | | |
| 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 | | | |
| 223 | AP Dog waste station | \$1,000 | | | |
| 241 | BP Asphalt pavement, mill and overlay | \$112,700 | | | |
| 242 | BP Asphalt pavement, seal coat | \$11,500 | | | |
| 244 | BP Pavers, grouted, repoint | \$1,200 | | | |
| 258 | CP Asphalt pavement, mill and overlay parking | \$196,000 | | | |
| 259 | CP Asphalt pavement, seal coat | \$20,000 | | | |
| 260 | CP Asphalt pavement, mill and overlay path | \$68,600 | | | |
| 261 | CP Concrete flatwork (6% allowance) | \$4,200 | | | |
| 262 | CP Concrete, stamped | \$12,000 | | | |
| 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 | | | |
| 281 | CP Dog waste station | \$1,000 | | | |
| 301 | DP Asphalt pavement, mill and overlay | \$134,750 | | | |
| 302 | DP Asphalt pavement, seal coat | \$13,750 | | | |
| 328 | Asphalt pavement, mill and overlay | \$112,700 | | | |
| 329 | Asphalt pavement, seal coat | \$11,500 | | | |
| 336 | Fence, wood rail | \$10,000 | | | |
| 344 | Dog waste station | \$1,000 | | | |
| Total Scheduled Replacements | | \$1,271,810 | Total Scheduled Replacements | | \$8,400 |

PROJECTED REPLACEMENTS

| Item | 2046 - YEAR 20 | \$ | Item | 2046 - YEAR 20 | \$ |
|------|-------------------------------------------------|-----------|------|----------------------------------------------------------|----------|
| 3 | SD Vehicular entry gate, slide | \$16,500 | 188 | Cementary Irrigation system (allowance) | \$5,000 |
| 6 | SD Gravel roadway, replenish 3/8" per sf | \$70,000 | 194 | Utility building plumbing (allowance) | \$1,000 |
| 8 | SD Concrete ramp, stamped | \$2,800 | 196 | Garage gutters & downspouts | \$1,440 |
| 12 | SD Stormwater management (allowance) | \$20,000 | 198 | Garage man door | \$1,600 |
| 13 | SD Domestic water (allowance) | \$10,000 | 199 | Garage overhead door | \$5,600 |
| 17 | SD Roofing, asphalt shingles | \$100,000 | 200 | Garage electrical/lighting (allowance) | \$1,000 |
| 18 | SD Gutter and downspouts, 5" aluminum | \$4,440 | 211 | AP Wood gaurd posts (allowance) | \$2,500 |
| 20 | SD Masonry (10% repointing allowance) | \$7,200 | 215 | AP Tot lot, border PVC | \$4,505 |
| 22 | SD Doors | \$9,600 | 222 | AP Trash can and receptacle (32 gallon wood slat) | \$2,700 |
| 25 | SD Exterior lighting (allowance) | \$5,000 | 227 | AP Shelter house roofing | \$17,500 |
| 34 | SD Exercise equipment (allowance) | \$7,500 | 228 | AP Shelter house gutters and downspouts | \$2,400 |
| 35 | SD IT/server | \$5,000 | 230 | AP Shelter house doors | \$7,200 |
| 36 | SD Electronics (allowance) | \$5,000 | 232 | AP Shelter house lighting (allowance) | \$5,000 |
| 37 | SD Computers/printers (allowance) | \$15,000 | 233 | AP Shelter house plumbing (allowance) | \$2,500 |
| 39 | SD Electrical (allowance) | \$10,000 | 234 | AP Shelter house drinking fountain | \$4,800 |
| 40 | SD Building plumbing (allowance) | \$10,000 | 235 | AP Shelter house electrical (allowance) | \$5,000 |
| 52 | SD Garage lighting/electrical (allowance) | \$5,000 | 236 | AP Gazebo, PTL wood with asphalt shingle | \$20,000 |
| 61 | SD Salt dome roofing | \$35,000 | 237 | AP Restroom building | \$9,000 |
| 73 | SD Sight lighting and electrical (allowance) | \$5,000 | 249 | BP Landscape light | \$2,000 |
| 80 | TH Concrete ramp, stamped | \$4,000 | 251 | BP Pavilion roofing | \$4,000 |
| 84 | TH Stormwater management (allowance) | \$20,000 | 252 | BP Pavilion lighting (allowance) | \$3,000 |
| 85 | TH Detention (dry) ponds (allowance) | \$15,000 | 254 | BP Pavilion brick (10% repointing allowance) | \$1,680 |
| 86 | TH Domestic water (allowance) | \$10,000 | 265 | CP Wood gaurd posts (allowance) | \$2,500 |
| 88 | TH Roofing, asphalt shingles | \$50,000 | 269 | CP Stormwater management (10% allowance) | \$10,000 |
| 89 | TH Gutter and downspouts, 5" aluminum | \$4,800 | 270 | CP Site electrical (allowance) | \$2,000 |
| 91 | TH Masonry (10% repointing allowance) | \$900 | 280 | CP Trash can and receptacle | \$2,700 |
| 93 | TH Doors | \$12,800 | 283 | CP Shelter roofing | \$20,000 |
| 96 | TH Exterior lighting (allowance) | \$5,000 | 284 | CP Shelter gutters and downspouts | \$3,360 |
| 105 | TH Furniture (allowance) | \$20,000 | 286 | CP Shelter stone repointing (10% allowance) | \$960 |
| 106 | TH Electronics (allowance) | \$10,000 | 288 | CP Shelter doors | \$12,000 |
| 107 | TH IT/server | \$5,000 | 295 | CP Shelter plumbing (allowance) | \$3,000 |
| 108 | TH Computers/printers (allowance) | \$10,000 | 297 | CP Shelter lighting (allowance) | \$5,000 |
| 110 | TH Commercial kitchen renovate (allowance) | \$20,000 | 298 | CP Shelter electrical (allowance) | \$5,000 |
| 111 | TH Commercial kitchen equipment (allowance) | \$15,000 | 304 | DP Bench | \$2,400 |
| 116 | TH Building plumbing (allowance) | \$10,000 | 312 | DP Lake building lighting (allowance) | \$150 |
| 117 | TH Electrical (allowance) | \$10,000 | 313 | DP Lake building cedar siding and trim | \$14,000 |
| 121 | TH Sprinkler system (allowance) | \$5,000 | 314 | DP Lake building doors | \$9,600 |
| 123 | Workshop Gutters & downspouts | \$1,440 | 324 | DP Plumbing (allowance) | \$5,000 |
| 125 | Workshop Man door | \$1,600 | 325 | DP Electrical (allowance) | \$5,000 |
| 126 | Workshop Windows | \$1,360 | 337 | Wood guard posts (allowance) | \$2,000 |
| 127 | Workshop Overhead door | \$5,600 | 343 | Trash can and receptacle (32 gallon wood slat) | \$3,600 |
| 128 | Workshop Electrical/lighting (allowance) | \$1,000 | 346 | Stormwater management (10% allowance) | \$20,000 |
| 132 | AB Concrete ramp, stamped | \$5,600 | 349 | BB Siding and trim, cedar | \$7,000 |
| 133 | AB Brick pavers (10% allowance) | \$2,400 | 351 | BB Doors | \$12,800 |
| 134 | AB Lights, ground effects | \$4,000 | 366 | BB Building plumbing (allowance) | \$5,000 |
| 140 | AB Doors | \$8,000 | 367 | BB Electrical (allowance) | \$5,000 |
| 141 | AB Doors sliding glass | \$7,000 | 368 | EP Salon building roofing | \$5,000 |
| 144 | AB Brick (10% repointing allowance) | \$1,200 | 369 | EP Salon building gutters and downspouts | \$1,200 |
| 152 | AB Building plumbing (allowance) | \$5,000 | 370 | EP Salon building trim | \$1,680 |
| 153 | AB Electrical (allowance) | \$5,000 | 373 | EP Salon building lighting (allowance) | \$2,500 |
| 161 | BB Roofing, asphalt shingles | \$11,000 | 374 | EP Salon building electrical (allowance) | \$2,000 |
| 162 | BB Gutter and downspouts, 5" aluminum | \$2,400 | 375 | EP Salon building interior renovate (allowance) | \$15,000 |
| 165 | BB Doors | \$3,200 | 376 | EP Salon building interior furniture (allowance) | \$5,000 |
| 174 | BB Building plumbing (allowance) | \$5,000 | 380 | DPB cedar siding and trim | \$14,000 |
| 175 | BB Electrical (allowance) | \$5,000 | 381 | DPB doors | \$9,600 |
| 176 | Cementary Entrance pedestals, repoint masonry | \$200 | 387 | DPB Plumbing (allowance) | \$2,500 |
| 177 | Cementary Entrance monument, metal arch | \$7,500 | 388 | DPB Electrical (allowance) | \$2,500 |
| 178 | Cementary Flag pole | \$24,850 | 394 | EP Camp barn building lighting/electrical (allowance) | \$5,000 |
| 179 | Cementary Stone fountain | \$2,000 | 395 | EP Camp barn air conditioner unit | \$600 |
| 185 | Cementary Site lighting (allowance) | \$5,000 | 399 | EP Camp storage building lighting/electrical (allowance) | \$3,000 |
| 186 | Cementary Stormwater management (10% allowance) | \$5,000 | 400 | EP Camp canopy, PTL wood with asphalt shingle | \$20,000 |
| 187 | Cementary Site electrical (allowance) | \$2,000 | 401 | EP Camp Restroom building | \$9,000 |

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PROJECTED REPLACEMENTS

| Item | 2046 - YEAR 20 | \$ | Item | 2047 - YEAR 21 | \$ |
|------------------------------|------------------------------------------------|-------------|------------------------------|---------------------------------------|----------|
| 407 | Grader Champion 720VHP 2000 | \$88,000 | 5 | SD Asphalt pavement, seal coat | \$17,000 |
| 414 | Skid loader case CASE 440CT 2007 | \$45,000 | 158 | BB Concrete flatwork (6% allowance) | \$1,120 |
| 423 | Power boom Plow Pal 2007 | \$18,000 | 207 | AP Concrete flatwork (6% allowance) | \$1,400 |
| 468 | Trailer herbicide Carryon 5x8G 2006 | \$1,000 | 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 |
| 491 | Weed eater Stihl FS90R 2006 | \$300 | 243 | BP Concrete flatwork (6% allowance) | \$1,120 |
| 506 | Pavement saw Cimline EDS-25 2008 | \$5,500 | 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 |
| 515 | Tire dolly Mohawk 2583 2004 | \$2,400 | 303 | DP Concrete flatwork (6% allowance) | \$1,400 |
| 520 | Jack stands Mohawk MJS4775 2004 | \$3,000 | 306 | DP Basketball court, asphalt overlay | \$31,900 |
| 521 | Air compressor Belaire 338VLE 2004 | \$2,200 | 307 | DP Basketball court, color coat | \$6,600 |
| 522 | Pressure washer Honda 20309 2009 | \$500 | 308 | DP Basketball pole and backboard | \$7,000 |
| 532 | Tire dolly Mohawk 2583 2004 | \$2,400 | | | |
| 559 | 4 post vehicle lift Mohawk MP12448AF 2004 | \$22,000 | | | |
| 560 | 2 post vehicle lift Mohawk M45090102 2004 | \$12,400 | | | |
| 561 | Oil evacuation drain 2005 | \$500 | | | |
| 562 | Palet forks (loader) Guest 100 2000 | \$2,000 | | | |
| 571 | Wheel loader John Deere 624H 2000 | \$112,000 | | | |
| 584 | Zoning Dodge Durango 2003 | \$5,000 | | | |
| 585 | Parks 3/4 ton plow truck Ford F250 20003 | \$56,000 | | | |
| 586 | Parks 3/4 ton plow truck Ford F250 20006 | \$56,000 | | | |
| 587 | Parks Dodge Durango 2003 | \$28,000 | | | |
| 588 | Parks 1 ton dump Ford F350 2002 | \$112,000 | | | |
| 589 | Chevy Tahoe #40 2001 | \$60,000 | | | |
| 590 | 5 ton dump old32 International 4900 2000 | \$76,000 | | | |
| 591 | 5 ton dump old22 International 4900 2000 | \$100,000 | | | |
| 592 | 5 ton dump old26 International 7400 2004 | \$104,000 | | | |
| 593 | 5 ton dump old20 International 7400 2000 | \$105,000 | | | |
| 594 | 5 ton dump old25 International 7400 2000 | \$120,000 | | | |
| 595 | Parks 3/4 ton pickup truck #37 Ford F250 20006 | \$20,000 | | | |
| 596 | Pickup Dodge Dakota 2007 | \$18,000 | | | |
| 602 | Backhoe Catterpillar 420D 2002 | \$63,000 | | | |
| 603 | Mini excavator Komatsu PC50-MR-2 2004 | \$51,000 | | | |
| 604 | Gradall 63WD 2000 | \$175,000 | | | |
| 613 | 1 ton utility truck #34 Ford F350 2001 | \$41,000 | | | |
| 614 | 1 ton dump truck #23 Ford F450 2004 | \$45,000 | | | |
| Total Scheduled Replacements | | \$2,611,165 | Total Scheduled Replacements | | \$85,540 |

PROJECTED REPLACEMENTS

| Item | 2048 - YEAR 22 | \$ | Item | 2049 - YEAR 23 | \$ |
|------------------------------|------------------------------------------|-----------|------------------------------|-----------------------------------------------------|-----------|
| 405 | Mini Excavator Caterpillar 2016 #305,5 | \$61,000 | 7 | SD Concrete flatwork (6% allowance) | \$2,800 |
| 508 | Snow blower 622 power throw Toro 38064 | \$600 | 70 | SD Asphalt pavement, seal coat | \$3,750 |
| 511 | Push mower Honda GXV110 | \$600 | 71 | SD Concrete flatwork (10% allowance) | \$2,520 |
| 523 | Pressure washer Karcher HDS4.0/20-4 2009 | \$5,000 | 77 | TH Asphalt pavement, seal coat | \$8,500 |
| 536 | Bench grinder w/ pedestal Dayton 1Z707X | \$1,200 | 78 | TH Concrete flatwork (6% allowance) | \$2,800 |
| 542 | Digital camera #1 Sony Cybershot 2010 | \$200 | 79 | TH Concrete curb and gutter, barrier (6% allowance) | \$3,360 |
| 570 | Trash pump Honda WT20X 2010 | \$900 | 131 | AB Concrete flatwork (6% allowance) | \$4,480 |
| 607 | 5 ton dump old27 International 7400 2009 | \$26,000 | 157 | BB Asphalt pavement, seal coat | \$2,075 |
| 608 | Mechanics road truck International 4700 | \$8,000 | 181 | Cementary Asphalt pavement, seal coat | \$11,250 |
| 609 | Low pro dump #31 International 4300 2010 | \$109,000 | 206 | AP Asphalt pavement, seal coat | \$13,750 |
| | | | 242 | BP Asphalt pavement, seal coat | \$11,500 |
| | | | 259 | CP Asphalt pavement, seal coat | \$20,000 |
| | | | 302 | DP Asphalt pavement, seal coat | \$13,750 |
| | | | 329 | Asphalt pavement, seal coat | \$11,500 |
| | | | 330 | Concrete flatwork (6% allowance) | \$2,520 |
| | | | 331 | Concrete curb and gutter, barrier (6% allowance) | \$5,040 |
| Total Scheduled Replacements | | \$212,500 | Total Scheduled Replacements | | \$119,595 |

PROJECTED REPLACEMENTS

| Item | 2050 - YEAR 24 | \$ | Item | 2051 - YEAR 25 | \$ |
|------------------------------|---------------------------------------|----------|--------------------------|--------------------------------------------------------|----------|
| 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 | 16 | SD Fuel station structure | \$9,000 |
| 225 | AP Basketball court, color coat | \$8,400 | 19 | SD Siding and trim | \$16,800 |
| 261 | CP Concrete flatwork (6% allowance) | \$4,200 | 21 | SD Windows | \$25,500 |
| 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 | 27 | SD Security/camera system | \$4,000 |
| 537 | Horizontal band saw Jet J-3410 2012 | \$1,300 | 33 | SD Furniture (allowance) | \$15,000 |
| | | | 34 | SD Exercise equipment (allowance) | \$7,500 |
| | | | 35 | SD IT/server | \$5,000 |
| | | | 36 | SD Electronics (allowance) | \$5,000 |
| | | | 37 | SD Computers/printers (allowance) | \$15,000 |
| | | | 43 | SD Fire alarm system | \$10,000 |
| | | | 44 | SD Unit heater | \$2,000 |
| | | | 53 | SD Garage unit heater | \$1,500 |
| | | | 60 | SD Salt canopy structures | \$30,000 |
| | | | 62 | SD Salt dome repair (allowance) | \$5,000 |
| | | | 68 | SD Small garage barn door | \$5,000 |
| | | | 74 | SD Security/camera system | \$2,000 |
| | | | 82 | TH Site light, 10' steel pole | \$14,560 |
| | | | 90 | TH Siding and trim | \$70,000 |
| | | | 92 | TH Windows | \$34,680 |
| | | | 95 | TH Door sidelights | \$3,200 |
| | | | 97 | TH Cupola, replace | \$4,500 |
| | | | 98 | TH Entry ceiling | \$1,400 |
| | | | 100 | TH Security/camera system | \$4,000 |
| | | | 106 | TH Electronics (allowance) | \$10,000 |
| | | | 107 | TH IT/server | \$5,000 |
| | | | 108 | TH Computers/printers (allowance) | \$10,000 |
| | | | 118 | TH Unit heater | \$1,000 |
| | | | 120 | TH Fire alarm system | \$10,000 |
| | | | 128 | Workshop Electrical/lighting (allowance) | \$1,000 |
| | | | 138 | AB Siding and trim | \$16,800 |
| | | | 139 | AB Windows | \$16,320 |
| | | | 142 | AB Ramp railing | \$1,400 |
| | | | 143 | AB Exterior lighting | \$2,400 |
| | | | 149 | AB HVAC split system, (2 ton), full system replacement | \$10,500 |
| | | | 150 | AB Water heater, gas (40 gallon) | \$2,600 |
| | | | 151 | AB Water filtration system | \$1,500 |
| | | | 155 | BB Flag pole | \$3,550 |
| | | | 160 | BB Site lighting (allowance) | \$5,000 |
| | | | 163 | BB Siding and trim | \$16,800 |
| | | | 164 | BB Windows | \$9,180 |
| | | | 187 | Cementary Site electrical (allowance) | \$2,000 |
| | | | 200 | Garage electrical/lighting (allowance) | \$1,000 |
| | | | 202 | Cementary shed | \$3,000 |
| | | | 204 | AP Flag pole | \$3,550 |
| | | | 211 | AP Wood gaurd posts (allowance) | \$2,500 |
| | | | 213 | AP Site light, 10' steel pole | \$6,240 |
| | | | 238 | AP Baseball shed | \$1,500 |
| | | | 240 | BP Flag pole | \$24,850 |
| | | | 257 | CP Flag pole | \$3,550 |
| | | | 265 | CP Wood gaurd posts (allowance) | \$2,500 |
| | | | 267 | CP Site light, 10' steel pole | \$6,240 |
| | | | 270 | CP Site electrical (allowance) | \$2,000 |
| | | | 287 | CP Shelter windows | \$2,720 |
| | | | 300 | DP Flag pole | \$24,850 |
| | | | 320 | DP Security/camera system | \$2,000 |
| | | | 321 | DP Boiler units | \$8,000 |
| | | | 322 | DP Water heater, gas (50 gallon) | \$2,200 |
| | | | 323 | DP Water filtration system | \$1,500 |
| | | | 327 | Flag pole | \$3,550 |
| | | | 337 | Wood guard posts (allowance) | \$2,000 |
| | | | 339 | Site light, 10' steel pole | \$6,240 |
| | | | 353 | BB Deck, decking PTL | \$19,600 |
| Total Scheduled Replacements | | \$31,900 | Continued in next column | | |

PROJECTED REPLACEMENTS

| Item | 2051 - YEAR 25 | \$ | Item | 2051 - YEAR 25 | \$ |
|--------------------------|--------------------------------------------------------|-----------|------------------------------|----------------------------------------------|-------------|
| 354 | BB Deck/balcony, PTL railing | \$5,250 | 564 | Snow blower Honda HSS928AAW 2017 | \$2,100 |
| 356 | BB Security/camera system | \$4,000 | 565 | Handheld radio Motorola XPR6350 2013 | \$2,800 |
| 372 | EP Salon building doors | \$2,400 | 567 | UHF preselector Motorola HFE8459A 2013 | \$450 |
| 377 | EP Salon building boiler unit | \$3,000 | 568 | Base station Motorola XPR4550 2013 | \$2,400 |
| 383 | DPB lighting (allowance) | \$1,000 | 569 | Mobile radio Motorola XPR4350 2013 | \$11,500 |
| 398 | EP Camp storage building siding | \$14,000 | 572 | 19" TV Insignia 2015 | \$100 |
| 402 | Wheel loader John Deer #1 2019 #624L | \$200,000 | 573 | Air compressor portable Husky C331H 2013 | \$300 |
| 408 | Roller Hamm HD12VV 2019 | \$45,000 | 576 | Air compressor Kellogg 335 2015 | \$2,200 |
| 420 | Salt stacker conveyor/feeder TCI Manufacturing 2014 | \$4,500 | 579 | Chipper box Concord custom 2016 | \$3,500 |
| 421 | Brine maker Pengwyn 2014 | \$4,000 | 601 | Rear flail mower attachment Alamo GK-74 2015 | \$2,400 |
| 424 | Caterpillar Bull Dozer D4K2 XL 2015 | \$88,000 | 605 | Roller case Case DV202 2010 | \$30,000 |
| 425 | Mini Auger/bit McMillan X1975W 2014 | \$4,000 | 606 | Forklift Daewoo G205 2012 | \$3,500 |
| 426 | Durapatcher Cimline 125DJT 2016 | \$57,000 | 610 | Wheel loader Hyundai HL757-9 2012 | \$133,000 |
| 434 | Emulsion tank 1500gal 2015 | \$20,000 | 611 | 5 ton dump old36 Internation 7400 2011 | \$125,000 |
| 437 | 5 ton dump Old 30 International 7400 2009 | \$120,000 | | | |
| 438 | 5 ton dump #32 International 7500 2011 | \$155,000 | | | |
| 439 | 5 ton dump #Old29 International 7500 2013 | \$182,000 | | | |
| 440 | 5 ton dump #22 International 7500 2014 | \$22,000 | | | |
| 453 | 3/4 ton pickup truck #38 Ford F250 2012 | \$40,000 | | | |
| 456 | 1 ton dump truck #39 Ford F550 2013 | \$75,000 | | | |
| 459 | Parks 3/4 ton plow truck #40 GMC 2500HD 2015 | \$30,000 | | | |
| 460 | Parks pickup V-plow Western MVP Plus 2015 | \$6,000 | | | |
| 461 | Roads pickup V-plow Western MVP Plus 2016 | \$5,000 | | | |
| 462 | Skid loader V-plow Western Prodigy 2015 | \$4,000 | | | |
| 463 | Kubota V-plow Boss MSC12060 | \$4,000 | | | |
| 466 | Trailer 20 ton Interstate 40DLA 2015 | \$18,000 | | | |
| 467 | Trailer roadsaw Hudson HS8 | \$4,500 | | | |
| 469 | Trailer 7 ton Moritz 2013 | \$6,000 | | | |
| 471 | Trailer enclosed United U-714T85-8 2014 | \$6,000 | | | |
| 475 | Pavement removal bucket Gradall 80656114 | \$7,500 | | | |
| 482 | Chain saw M-tronic Pro Stihl MS261CM-18 2014 | \$700 | | | |
| 483 | Chain saw Stihl MS251-18 2014 | \$400 | | | |
| 484 | Chain saw pro stratified engine Stihl MS362-20 2014 | \$800 | | | |
| 485 | Chain saw EZ start top handle Stihl MS192TCE-14 2014 | \$800 | | | |
| 486 | Chain saw EZ start rear handle Stihl MS192CE-14 2014 | \$450 | | | |
| 487 | Chain saw Stihl MS461-28 2014 | \$1,100 | | | |
| 488 | Chain saw Stihl MS251-18 2014 | \$400 | | | |
| 489 | Pole runner Stihl HT101 2014 | \$1,200 | | | |
| 490 | Universal chain saw Sharpener Stihl USG 2014 | \$600 | | | |
| 494 | Hedge trimmer Stihl HS81T 2014 | \$600 | | | |
| 495 | Back pack blower Stihl BR600 2014 | \$500 | | | |
| 496 | Auger Stihl BT130 2014 | \$1,400 | | | |
| 497 | Tiller Stihl MM55 2014 | \$400 | | | |
| 498 | Chop saw Stihl TS500i 2014 | \$1,300 | | | |
| 499 | Concrete mixer Multiquip MC64PH8 2014 | \$6,400 | | | |
| 507 | Tractor Cementary John Deere 4100 | \$11,000 | | | |
| 513 | All in one printer Brother MFC-9970CDV 2013 | \$500 | | | |
| 514 | Printer Brother HL-4040CDN 2010 | \$500 | | | |
| 519 | Chop saw for steel Dewalt D28700 2010 | \$300 | | | |
| 534 | Hammer drill Dewalt D25223 2013 | \$300 | | | |
| 535 | Cordless sawzall Milwaukee M18 2013 | \$300 | | | |
| 538 | ARO pump engine oil Ingersol Rand LM2203A 2014 | \$1,200 | | | |
| 539 | ARO pump Hyd. oil Ingersol Rand 2014 | \$1,200 | | | |
| 540 | Airless paint sprayer Titan 440 2013 | \$1,600 | | | |
| 545 | Electric trash pump FLYGT 2004.212 2013 | \$400 | | | |
| 546 | Plate tamper MBW GP20008H 2010 | \$1,700 | | | |
| 553 | Air conditioning recharge station Robinair 34788NI8116 | \$3,600 | | | |
| 554 | Air filtration (woodworking) JET E309069 2016 | \$300 | | | |
| 555 | Dust collection system (woodworking) JET DC-1100VX | \$425 | | | |
| 556 | Table saw & stand (woodworking) Rigid R4513 2016 | \$500 | | | |
| 557 | Compound miter saw (woodworking) Dewalt DWS780 | \$700 | | | |
| 563 | Walk behind floor scrubber Topcat D-20 2016 | \$3,900 | | | |
| Continued in next column | | | Total Scheduled Replacements | | |
| | | | | | \$2,047,155 |

PROJECTED REPLACEMENTS

| Item | 2052 - YEAR 26 | \$ | Item | 2053 - YEAR 27 | \$ |
|------------------------------|---------------------------------|----------|------------------------------|-----------------------------------------------|-----------|
| 5 | SD Asphalt pavement, seal coat | \$17,000 | 38 | SD HVAC split system, full system replacement | \$24,000 |
| 307 | DP Basketball court, color coat | \$6,600 | 41 | SD Water heater, gas (50 gallon) | \$2,400 |
| | | | 42 | SD Water filtration system | \$2,500 |
| | | | 113 | TH HVAC split system, full system replacement | \$48,000 |
| | | | 114 | TH Water heater, gas (40 gallon) | \$2,400 |
| | | | 115 | TH Water filtration system | \$2,500 |
| | | | 158 | BB Concrete flatwork (6% allowance) | \$1,120 |
| | | | 171 | BB HVAC split system, full system replacement | \$12,000 |
| | | | 172 | BB Water heater, gas (30 gallon) | \$2,000 |
| | | | 173 | BB Water filtration system | \$1,500 |
| | | | 207 | AP Concrete flatwork (6% allowance) | \$1,400 |
| | | | 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 |
| | | | 217 | AP Tot lot, MP structure | \$20,000 |
| | | | 218 | AP Tot lot, A-frame swing, 6 seat | \$15,000 |
| | | | 243 | BP Concrete flatwork (6% allowance) | \$1,120 |
| | | | 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 |
| | | | 292 | CP Shelter drinking fountain | \$5,000 |
| | | | 293 | CP Shelter HVAC | \$8,000 |
| | | | 294 | CP Water heater, gas (30 gallon) | \$1,600 |
| | | | 296 | CP Water filtration system | \$1,500 |
| | | | 303 | DP Concrete flatwork (6% allowance) | \$1,400 |
| | | | 363 | BB HVAC split system, full system replacement | \$36,000 |
| | | | 364 | BB Water heater, gas (50 gallon) | \$2,400 |
| | | | 365 | BB Water filtration system | \$1,500 |
| Total Scheduled Replacements | | \$23,600 | Total Scheduled Replacements | | \$211,340 |

PROJECTED REPLACEMENTS

| Item | 2054 - YEAR 28 | \$ | Item | 2055 - YEAR 29 | \$ |
|------------------------------|--------------------------------------------------|-------------|------------------------------|------------------------------------------------------------|-----------|
| 70 | SD Asphalt pavement, seal coat | \$3,750 | 7 | SD Concrete flatwork (6% allowance) | \$2,800 |
| 77 | TH Asphalt pavement, seal coat | \$8,500 | 11 | SD Septic system | \$15,000 |
| 157 | BB Asphalt pavement, seal coat | \$2,075 | 71 | SD Concrete flatwork (10% allowance) | \$2,520 |
| 181 | Cementary Asphalt pavement, seal coat | \$11,250 | 78 | TH Concrete flatwork (6% allowance) | \$2,800 |
| 191 | Utility building masonry repointing | \$1,200 | 79 | TH Concrete curb and gutter, barrier (6% allowance) | \$3,360 |
| 206 | AP Asphalt pavement, seal coat | \$13,750 | 83 | TH Septic system | \$15,000 |
| 224 | AP Basketball court, asphalt overlay | \$40,600 | 87 | TH Picnic table | \$1,200 |
| 242 | BP Asphalt pavement, seal coat | \$11,500 | 131 | AB Concrete flatwork (6% allowance) | \$4,480 |
| 259 | CP Asphalt pavement, seal coat | \$20,000 | 135 | AB Bench | \$3,400 |
| 302 | DP Asphalt pavement, seal coat | \$13,750 | 214 | AP Septic system | \$10,000 |
| 329 | Asphalt pavement, seal coat | \$11,500 | 219 | AP Picnic table (PTL wood table & bench, metal | \$14,400 |
| 403 | Wheel loader John Deer #2 2022 #44P | \$160,000 | 220 | AP Grill, metal pedestal | \$1,700 |
| 404 | Finn T-60 Hydroseeder 2022 | \$16,000 | 221 | AP Bench | \$3,400 |
| 406 | Gradall XL3100 2018 | \$310,000 | 225 | AP Basketball court, color coat | \$8,400 |
| 410 | Forklift Caterpillar GP25N 2018 | \$30,000 | 250 | BP Bench | \$3,400 |
| 411 | Dingo Wide Track TX-1000WT 2019 | \$30,000 | 268 | CP Septic system | \$10,000 |
| 415 | John Deer flail tractor #1 5100M 2017 | \$48,000 | 272 | CP Tot lot, MP structure | \$20,000 |
| 416 | John Deer flail mower #1 Alamo 1S74R 2017 | \$30,000 | 273 | CP Tot lot, A-frame swing, 6 seat | \$25,000 |
| 417 | John Deer boom tractor #2 2025R 2017 | \$22,000 | 274 | CP Tot lot, MP structure, 2 platforms and 2 slides (small) | \$20,000 |
| 427 | Mini excavator Caterpillar 308E SB 2016 | \$148,000 | 275 | CP Tot lot, tortoise climber | \$3,800 |
| 428 | Utility RTV Kubota RTV-X1100C 2016 | \$23,000 | 276 | CP Tot lot, curved balance beam | \$1,000 |
| 429 | Illuminated road message board #1 Ver-mac PCMS- | \$14,000 | 277 | CP Picnic table (PTL wood table & bench, metal | \$12,000 |
| 432 | Highway message board American signal T333L 2018 | \$15,000 | 278 | CP Grill, metal pedestal | \$1,700 |
| 433 | Boom lift Genie S40 2016 | \$41,000 | 279 | CP Bench | \$6,800 |
| 441 | 5 ton dump #26 International 7500 2015 | \$150,000 | 282 | CP Workout structure | \$3,000 |
| 442 | 5 ton dump #Old20 International 7500 2016 | \$157,000 | 305 | DP Grill, metal pedestal | \$850 |
| 443 | 5 ton dump #25 Mack Granite 2018 | \$184,000 | 309 | DP Septic system | \$10,000 |
| 444 | 5 ton dump #27 Mack Granite 2019 | \$184,000 | 330 | Concrete flatwork (6% allowance) | \$2,520 |
| 445 | 5 ton dump #30 Mack Granite 2019 | \$200,000 | 331 | Concrete curb and gutter, barrier (6% allowance) | \$5,040 |
| 454 | Parks 3/4 ton pickup truck Chevy 2500 2019 | \$40,000 | 340 | Picnic table (PTL wood table and bench, metal supports) | \$12,000 |
| 455 | Parks 3/4 ton pickup truck #40 GMC 2500 2016 | \$30,000 | 341 | Grill, metal pedestal | \$1,700 |
| 458 | Ford Edge 2016 | \$30,000 | 342 | Bench | \$3,400 |
| 465 | Trailer sports field | \$7,500 | 345 | Septic system | \$30,000 |
| 476 | Constant radius bucket Gradall 60' 2018 | \$4,000 | | | |
| 477 | Pressure washer Stihl RB600 2019 | \$1,000 | | | |
| 478 | 12v Trash pump Goreman Rupp SE-1 2019 | \$1,200 | | | |
| 479 | Undercarriage wash Hurricane 2018 | \$2,300 | | | |
| 480 | Filter cart Hydacn 2099358 2019 | \$1,600 | | | |
| 481 | Porta power Simplex MK-106 2019 | \$2,000 | | | |
| 502 | USB-link2/FleetPro/Navistar NexIQ 124032 2016 | \$2,500 | | | |
| 503 | Swamp cooler Port-a-cool PAK2K361S 2017 | \$2,000 | | | |
| 504 | Post driver Rhino GPD-45 2015 | \$2,400 | | | |
| 509 | Lawn tractor Simplicity 125LTH | \$700 | | | |
| 510 | Lawn roller Ohio Steel 9WTSC | \$1,400 | | | |
| 512 | Rototiller Mantis SV-4/6 | \$200 | | | |
| 518 | Chop saw for hose Dewalt D28715 2014 | \$300 | | | |
| 527 | Flammable liquid cabinet | \$400 | | | |
| 530 | Shop vacuum Craftsman 768-77671 | \$100 | | | |
| 541 | Heater kerosene Mr. Heater MH215T-KFA 2017 | \$400 | | | |
| 543 | Locating wand Radiodetection RD7000+DL | \$2,000 | | | |
| 544 | Lateral camera Vutek VTCM0404B | \$8,000 | | | |
| 548 | Jumping jack tamper Bomag BVT65 2017 | \$3,100 | | | |
| 552 | Precision TIG 225 welder Lincoln K2535-1 2015 | \$2,500 | | | |
| 574 | Compound miter saw Ryobi TSS100L 2016 | \$200 | | | |
| 575 | Table saw Ryobi RTS21 2016 | \$200 | | | |
| 577 | Pavement saw Cimline 20HP 2017 | \$4,200 | | | |
| 580 | Flail Mower for Massey #1 Alamo A074CC-IIH 2017 | \$15,000 | | | |
| 581 | 5' Bucket 420D Backhoe Work Brau D006040 2016 | \$1,500 | | | |
| 582 | 2' Bucket 420D Backhoe Work Brau 2MNSD24 2016 | \$1,000 | | | |
| 583 | 3' Bucket 420D Backhoe Work Brau WB11360P 2016 | \$1,200 | | | |
| 598 | Loader bucket Hyundai HL757-9 2016 | \$4,000 | | | |
| Total Scheduled Replacements | | \$2,072,775 | Total Scheduled Replacements | | \$260,670 |

PROJECTED REPLACEMENTS

| Item | 2056 - YEAR 30 | \$ | Item | 2056 - YEAR 30 | \$ |
|------|-------------------------------------------------|-----------|------|----------------------------------------------------------|-----------|
| 2 | SD Vehicular entry, entry system (DKS) | \$6,500 | 197 | Garage siding and trim | \$4,000 |
| 3 | SD Vehicular entry gate, slide | \$16,500 | 200 | Garage electrical/lighting (allowance) | \$1,000 |
| 10 | SD Safety bollards | \$22,500 | 201 | Garage unit heater, gas | \$5,000 |
| 12 | SD Stormwater management (allowance) | \$20,000 | 203 | AP Entrance monument, carved wood sign | \$2,000 |
| 13 | SD Domestic water (allowance) | \$10,000 | 211 | AP Wood gaurd posts (allowance) | \$2,500 |
| 20 | SD Masonry (10% repointing allowance) | \$7,200 | 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 |
| 23 | SD Overhead doors | \$97,500 | 222 | AP Trash can and receptacle (32 gallon wood slat) | \$2,700 |
| 25 | SD Exterior lighting (allowance) | \$5,000 | 229 | AP Shelter house cedar siding and trim | \$19,600 |
| 26 | SD Building entry system | \$2,800 | 232 | AP Shelter house lighting (allowance) | \$5,000 |
| 34 | SD Exercise equipment (allowance) | \$7,500 | 233 | AP Shelter house plumbing (allowance) | \$2,500 |
| 35 | SD IT/server | \$5,000 | 235 | AP Shelter house electrical (allowance) | \$5,000 |
| 36 | SD Electronics (allowance) | \$5,000 | 239 | BP Entrance monument, carved wood sign | \$2,000 |
| 37 | SD Computers/printers (allowance) | \$15,000 | 248 | BP Site light, 8' fiberglass pole | \$9,000 |
| 39 | SD Electrical (allowance) | \$10,000 | 249 | BP Landscape light | \$2,000 |
| 40 | SD Building plumbing (allowance) | \$10,000 | 252 | BP Pavilion lighting (allowance) | \$3,000 |
| 45 | SD Linear ceiling heater | \$20,000 | 254 | BP Pavilion brick (10% repointing allowance) | \$1,680 |
| 49 | SD Garage siding | \$20,000 | 256 | CP Entrance monument, carved wood sign | \$2,000 |
| 51 | SD Garage overhead door | \$52,500 | 261 | CP Concrete flatwork (6% allowance) | \$4,200 |
| 52 | SD Garage lighting/electrical (allowance) | \$5,000 | 265 | CP Wood gaurd posts (allowance) | \$2,500 |
| 56 | SD Salt building #1 siding | \$12,000 | 269 | CP Stormwater management (10% allowance) | \$10,000 |
| 59 | SD Salt building #2 siding | \$15,000 | 270 | CP Site electrical (allowance) | \$2,000 |
| 63 | SD Small garage roofing | \$8,000 | 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 |
| 64 | SD Small garage gutters & downspouts | \$1,200 | 280 | CP Trash can and receptacle | \$2,700 |
| 66 | SD Small garage man door | \$1,600 | 285 | CP Shelter siding and trim | \$16,800 |
| 73 | SD Sight lighting and electrical (allowance) | \$5,000 | 286 | CP Shelter stone repointing (10% allowance) | \$960 |
| 75 | TH Entrance monument, carved wood sign | \$2,000 | 295 | CP Shelter plumbing (allowance) | \$3,000 |
| 84 | TH Stormwater management (allowance) | \$20,000 | 297 | CP Shelter lighting (allowance) | \$5,000 |
| 86 | TH Domestic water (allowance) | \$10,000 | 298 | CP Shelter electrical (allowance) | \$5,000 |
| 91 | TH Masonry (10% repointing allowance) | \$900 | 299 | DP Entrance monument, carved wood sign | \$2,000 |
| 96 | TH Exterior lighting (allowance) | \$5,000 | 324 | DP Plumbing (allowance) | \$5,000 |
| 99 | TH Building entry system | \$2,800 | 325 | DP Electrical (allowance) | \$5,000 |
| 102 | TH Interior renovate office (allowance) | \$400,000 | 326 | Entrance monument, carved wood sign | \$2,000 |
| 104 | TH Interior lighting (allowance) | \$20,000 | 337 | Wood guard posts (allowance) | \$2,000 |
| 105 | TH Furniture (allowance) | \$20,000 | 343 | Trash can and receptacle (32 gallon wood slat) | \$3,600 |
| 106 | TH Electronics (allowance) | \$10,000 | 346 | Stormwater management (10% allowance) | \$20,000 |
| 107 | TH IT/server | \$5,000 | 350 | BB Windows | \$19,040 |
| 108 | TH Computers/printers (allowance) | \$10,000 | 355 | BB Exterior lighting (allowance) | \$3,000 |
| 109 | TH Kitchenettes | \$22,500 | 366 | BB Building plumbing (allowance) | \$5,000 |
| 116 | TH Building plumbing (allowance) | \$10,000 | 367 | BB Electrical (allowance) | \$5,000 |
| 117 | TH Electrical (allowance) | \$10,000 | 371 | EP Salon building windows | \$6,120 |
| 121 | TH Sprinkler system (allowance) | \$5,000 | 373 | EP Salon building lighting (allowance) | \$2,500 |
| 124 | Workshop Siding and trim | \$4,000 | 374 | EP Salon building electrical (allowance) | \$2,000 |
| 128 | Workshop Electrical/lighting (allowance) | \$1,000 | 382 | DPB windows | \$6,120 |
| 129 | Workshop Unit heater, gas | \$5,000 | 384 | DPB HVAC | \$5,000 |
| 130 | AB Entrance monument, carved wood sign | \$2,000 | 385 | DPB Water heater, gas (50 gallon) | \$2,200 |
| 133 | AB Brick pavers (10% allowance) | \$2,400 | 386 | DPB Water filtration system | \$1,500 |
| 134 | AB Lights, ground effects | \$4,000 | 387 | DPB Plumbing (allowance) | \$2,500 |
| 144 | AB Brick (10% repointing allowance) | \$1,200 | 388 | DPB Electrical (allowance) | \$2,500 |
| 152 | AB Building plumbing (allowance) | \$5,000 | 391 | EP Camp barn building siding | \$12,000 |
| 153 | AB Electrical (allowance) | \$5,000 | 393 | EP Camp barn overhead door | \$11,200 |
| 154 | BB Entrance monument, carved wood sign | \$2,000 | 394 | EP Camp barn building lighting/electrical (allowance) | \$5,000 |
| 174 | BB Building plumbing (allowance) | \$5,000 | 395 | EP Camp barn air conditioner unit | \$600 |
| 175 | BB Electrical (allowance) | \$5,000 | 399 | EP Camp storage building lighting/electrical (allowance) | \$3,000 |
| 176 | Cementary Entrance pedestals, repoint masonry | \$200 | 412 | Grapple for Dingo CID Minigrap 2020 | \$2,000 |
| 179 | Cementary Stone fountain | \$2,000 | 413 | Mini trencher for Dingo Premier T125-48DS-6V 2020 | \$4,000 |
| 183 | Cementary Fence, metal picket | \$4,000 | 418 | John Deer tractor #3 #6110M 2020 | \$170,000 |
| 185 | Cementary Site lighting (allowance) | \$5,000 | 419 | Vactor Ramjet T-series 2020 | \$67,000 |
| 186 | Cementary Stormwater management (10% allowance) | \$5,000 | 422 | Brine tank with skid Concord 2020 | \$14,000 |
| 187 | Cementary Site electrical (allowance) | \$2,000 | 430 | Illuminated road message board #2 Ver-mac PCMS- | \$14,000 |
| 188 | Cementary Irrigation system (allowance) | \$5,000 | 431 | Illuminated road message board #3 Ver-mac PCMS-548 | \$14,000 |
| 190 | Utility building trim | \$1,400 | 435 | 1 ton dump truck Dodge 5500 2022 #1 | \$82,000 |
| 194 | Utility building plumbing (allowance) | \$1,000 | 436 | 1 ton dump truck Dodge 5500 2022 #2 | \$82,000 |

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PROJECTED REPLACEMENTS

| Item | 2056 - YEAR 30 | \$ | Item | 2057 - YEAR 31 | \$ |
|------------------------------|--------------------------------------------------|-------------|------------------------------|---------------------------------------------|-----------|
| 446 | 5 ton dump #36 Mack Granite 2020 | \$205,000 | 5 | SD Asphalt pavement, seal coat | \$17,000 |
| 447 | 5 ton dump #29 white Mack Granite 2021 | \$205,000 | 14 | SD Trench drains | \$6,000 |
| 448 | 5 ton dump #20 white Mack Granite 2022 | \$205,000 | 307 | DP Basketball court, color coat | \$6,600 |
| 449 | 5 ton dump #- white Mack Granite 2022 | \$205,000 | 464 | Trailer skidsteer Hudson HD14 2001 | \$4,000 |
| 450 | Low pro dump #31 Freightliner M2-106 2021 | \$165,000 | 470 | Trailer 9 ton Cronkhite 5300 1987 | \$4,500 |
| 451 | Utility truck Chevy 5500 2021 | \$80,000 | 493 | Weed eater Stihl FS85 1999 | \$300 |
| 452 | 1 ton cab crew pickup GMC K3500 2023 | \$54,000 | 500 | Boom mower for massey #2 Alamo A-boom 1999 | \$15,000 |
| 457 | Road super Chevy Tahoe 2020 | \$38,000 | 501 | Berming machine Concord CRE-960-18B 1991 | \$5,000 |
| 472 | Trailer tilt CAM Superline 2020 | \$7,500 | 505 | Plasma cutter Thermal Dynamics ECONOPACK-5C | \$1,500 |
| 473 | Bosh scan tool HDS1000 2021 | \$9,000 | 517 | Welder Miller MM250X 1999 | \$1,700 |
| 474 | 3" trash pump Multiquip 3TH 2021 | \$3,000 | 524 | Drill press Craftsman 43.213213 1996 | \$600 |
| 492 | String trimmer Stihl FS91R 2020 | \$300 | 525 | Oil filter crusher 1994 | \$2,400 |
| 516 | Hose crimping machine Eaton ET1000 2020 | \$2,400 | 528 | Portable hydraulic jack Napa 1991 | \$300 |
| 526 | Generator Honda 3500W 2021 | \$1,600 | 529 | Pnumatic grease gun Spencer GN25772 1987 | \$400 |
| 549 | Trash pump #1 Honda WT20XK-3A 2020 | \$1,100 | 531 | Hydraulic press 20 ton 1992 | \$225 |
| 550 | Trash pump #2 Honda WT20XK-3A 2020 | \$1,100 | 533 | Welder Lincoln ACDC225/125 1990 | \$375 |
| 578 | Hose crimping machine Weatherhead T421V-110 2020 | \$2,500 | 547 | Plate tamper Bomag BP 8/34 2002 | \$1,700 |
| 612 | Refrigerator True Refrigerator TS-49 2022 | \$3,000 | 551 | Magnetic locator Schonstedt 191363 2002 | \$700 |
| | | | 558 | Sand blaster China F-100DM 1991 | \$400 |
| | | | 597 | 1/2 ton pickup #35 Dodge 1500 1998 | \$15,000 |
| | | | 599 | Mower #1 Massey Ferguson MF4225 1999 | \$30,000 |
| | | | 600 | Mower #2 Massey Ferguson MF4235 1999 | \$31,000 |
| Total Scheduled Replacements | | \$2,911,720 | Total Scheduled Replacements | | \$144,700 |

PROJECTED REPLACEMENTS

| Item | 2058 - YEAR 32 | \$ | Item | 2059 - YEAR 33 | \$ |
|------------------------------|---------------------------------|----------|------------------------------|---------------------------------------|-----------|
| 409 | Brush Chipper Bandit 250XP 1999 | \$25,000 | 70 | SD Asphalt pavement, seal coat | \$3,750 |
| | | | 77 | TH Asphalt pavement, seal coat | \$8,500 |
| | | | 157 | BB Asphalt pavement, seal coat | \$2,075 |
| | | | 158 | BB Concrete flatwork (6% allowance) | \$1,120 |
| | | | 181 | Cementary Asphalt pavement, seal coat | \$11,250 |
| | | | 206 | AP Asphalt pavement, seal coat | \$13,750 |
| | | | 207 | AP Concrete flatwork (6% allowance) | \$1,400 |
| | | | 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 |
| | | | 242 | BP Asphalt pavement, seal coat | \$11,500 |
| | | | 243 | BP Concrete flatwork (6% allowance) | \$1,120 |
| | | | 259 | CP Asphalt pavement, seal coat | \$20,000 |
| | | | 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 |
| | | | 302 | DP Asphalt pavement, seal coat | \$13,750 |
| | | | 303 | DP Concrete flatwork (6% allowance) | \$1,400 |
| | | | 329 | Asphalt pavement, seal coat | \$11,500 |
| Total Scheduled Replacements | | \$25,000 | Total Scheduled Replacements | | \$119,115 |

PROJECTED REPLACEMENTS

| Item | 2060 - YEAR 34 | \$ | Item | 2061 - YEAR 35 | \$ |
|------------------------------|---------------------------------|---------|--------------------------|-----------------------------------------------------|-----------|
| 225 | AP Basketball court, color coat | \$8,400 | 1 | SD Vehicular entry slide actuator | \$12,000 |
| | | | 4 | SD Asphalt pavement, mill and overlay | \$166,600 |
| | | | 7 | SD Concrete flatwork (6% allowance) | \$2,800 |
| | | | 15 | SD Fuel station replace | \$15,000 |
| | | | 28 | SD Interior renovate (allowance) | \$40,000 |
| | | | 29 | SD Restroom, renovate | \$30,000 |
| | | | 30 | SD Locker/Shower room, renovate | \$240,000 |
| | | | 31 | SD Kitchen renovate | \$12,000 |
| | | | 32 | SD Interior lighting (allowance) | \$10,000 |
| | | | 34 | SD Exercise equipment (allowance) | \$7,500 |
| | | | 35 | SD IT/server | \$5,000 |
| | | | 36 | SD Electronics (allowance) | \$5,000 |
| | | | 37 | SD Computers/printers (allowance) | \$15,000 |
| | | | 44 | SD Unit heater | \$2,000 |
| | | | 50 | SD Garage doors | \$6,000 |
| | | | 53 | SD Garage unit heater | \$1,500 |
| | | | 62 | SD Salt dome repair (allowance) | \$5,000 |
| | | | 71 | SD Concrete flatwork (10% allowance) | \$2,520 |
| | | | 72 | SD Fence, wood | \$9,600 |
| | | | 78 | TH Concrete flatwork (6% allowance) | \$2,800 |
| | | | 79 | TH Concrete curb and gutter, barrier (6% allowance) | \$3,360 |
| | | | 81 | TH Site light, standard single head, LED | \$4,900 |
| | | | 101 | TH Interior renovate general (allowance) | \$50,000 |
| | | | 103 | TH Restroom, renovate | \$75,000 |
| | | | 106 | TH Electronics (allowance) | \$10,000 |
| | | | 107 | TH IT/server | \$5,000 |
| | | | 108 | TH Computers/printers (allowance) | \$10,000 |
| | | | 118 | TH Unit heater | \$1,000 |
| | | | 128 | Workshop Electrical/lighting (allowance) | \$1,000 |
| | | | 131 | AB Concrete flatwork (6% allowance) | \$4,480 |
| | | | 160 | BB Site lighting (allowance) | \$5,000 |
| | | | 184 | Cementary Fence, chain link | \$48,000 |
| | | | 187 | Cementary Site electrical (allowance) | \$2,000 |
| | | | 200 | Garage electrical/lighting (allowance) | \$1,000 |
| | | | 208 | AP Pavers, grouted, repoint | \$1,200 |
| | | | 209 | AP Fence, short chain link baseball fence | \$21,600 |
| | | | 210 | AP Fence, tall chain link baseball fence | \$8,400 |
| | | | 211 | AP Wood gaurd posts (allowance) | \$2,500 |
| | | | 212 | AP Site light, standard single head, LED | \$2,100 |
| | | | 226 | AP Basketball pole and backboard | \$7,000 |
| | | | 234 | AP Shelter house drinking fountain | \$4,800 |
| | | | 245 | BP Fence, short chain link baseball fence | \$5,400 |
| | | | 246 | BP Fence, tall chain link baseball fence | \$5,040 |
| | | | 247 | BP Site light, standard single head, LED | \$3,500 |
| | | | 253 | BP Pavilion ceiling | \$9,800 |
| | | | 255 | BP Pavilion vinyl picket fence | \$1,200 |
| | | | 263 | CP Fence, short chain link baseball fence | \$21,600 |
| | | | 264 | CP Fence, tall chain link baseball fence | \$8,400 |
| | | | 265 | CP Wood gaurd posts (allowance) | \$2,500 |
| | | | 266 | CP Site light, standard single head, LED | \$2,100 |
| | | | 270 | CP Site electrical (allowance) | \$2,000 |
| | | | 289 | CP Shelter canopy | \$37,500 |
| | | | 290 | CP Shelter Restroom, renovate | \$24,000 |
| | | | 291 | CP Shelter kitchen renovate (allowance) | \$10,000 |
| | | | 304 | DP Bench | \$2,400 |
| | | | 310 | DP Lake building roofing | \$14,000 |
| | | | 311 | DP Lake building gutters and downspouts | \$1,920 |
| | | | 312 | DP Lake building lighting (allowance) | \$150 |
| | | | 315 | DP Lake building windows | \$8,500 |
| | | | 316 | DP Interior renovate (allowance) | \$15,000 |
| | | | 317 | DP Interior lighting (allowance) | \$5,000 |
| | | | 318 | DP Interior furniture (allowance) | \$5,000 |
| Total Scheduled Replacements | | \$8,400 | Continued in next column | | |

PROJECTED REPLACEMENTS

| Item | 2061 - YEAR 35 | \$ | Item | 2062 - YEAR 36 | \$ |
|------------------------------|--------------------------------------------------|-------------|------------------------------|---------------------------------------|----------|
| 319 | DP Restroom, renovate | \$9,000 | 5 | SD Asphalt pavement, seal coat | \$17,000 |
| 330 | Concrete flatwork (6% allowance) | \$2,520 | 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 |
| 331 | Concrete curb and gutter, barrier (6% allowance) | \$5,040 | 261 | CP Concrete flatwork (6% allowance) | \$4,200 |
| 332 | Parking pavers | \$65,000 | 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 |
| 333 | Fence, short chain link baseball fence | \$1,350 | 307 | DP Basketball court, color coat | \$6,600 |
| 334 | Fence, tall chain link baseball fence | \$1,050 | | | |
| 335 | Fence, wood dumpster fence | \$960 | | | |
| 337 | Wood guard posts (allowance) | \$2,000 | | | |
| 338 | Site light, standard single head, LED | \$2,100 | | | |
| 352 | BB Deck, structure PTL | \$35,000 | | | |
| 357 | BB Interior renovate (allowance) | \$20,000 | | | |
| 358 | BB Interior lighting (allowance) | \$10,000 | | | |
| 359 | BB Restroom, renovate | \$15,000 | | | |
| 360 | BB Commercial kitchen renovate (allowance) | \$20,000 | | | |
| 361 | BB Commercial kitchen equipment (allowance) | \$10,000 | | | |
| 362 | BB Bar renovate | \$30,000 | | | |
| 378 | DPB roofing | \$14,000 | | | |
| 379 | DPB gutters and downspouts | \$1,920 | | | |
| 383 | DPB lighting (allowance) | \$1,000 | | | |
| 392 | EP Camp barn building barn doors | \$16,000 | | | |
| 407 | Grader Champion 720VHP 2000 | \$88,000 | | | |
| 414 | Skid loader case CASE 440CT 2007 | \$45,000 | | | |
| 423 | Power boom Plow Pal 2007 | \$18,000 | | | |
| 468 | Trailer herbicide Carryon 5x8G 2006 | \$1,000 | | | |
| 491 | Weed eater Stihl FS90R 2006 | \$300 | | | |
| 506 | Pavement saw Cimline EDS-25 2008 | \$5,500 | | | |
| 515 | Tire dolly Mohawk 2583 2004 | \$2,400 | | | |
| 520 | Jack stands Mohawk MJS4775 2004 | \$3,000 | | | |
| 521 | Air compressor Belaire 338VLE 2004 | \$2,200 | | | |
| 522 | Pressure washer Honda 20309 2009 | \$500 | | | |
| 532 | Tire dolly Mohawk 2583 2004 | \$2,400 | | | |
| 559 | 4 post vehicle lift Mohawk MP12448AF 2004 | \$22,000 | | | |
| 560 | 2 post vehicle lift Mohawk M45090102 2004 | \$12,400 | | | |
| 561 | Oil evacuation drain 2005 | \$500 | | | |
| 562 | Palet forks (loader) Guest 100 2000 | \$2,000 | | | |
| 571 | Wheel loader John Deere 624H 2000 | \$112,000 | | | |
| 584 | Zoning Dodge Durango 2003 | \$5,000 | | | |
| 585 | Parks 3/4 ton plow truck Ford F250 20003 | \$56,000 | | | |
| 586 | Parks 3/4 ton plow truck Ford F250 20006 | \$56,000 | | | |
| 587 | Parks Dodge Durango 2003 | \$28,000 | | | |
| 588 | Parks 1 ton dump Ford F350 2002 | \$112,000 | | | |
| 589 | Chevy Tahoe #40 2001 | \$60,000 | | | |
| 590 | 5 ton dump old32 International 4900 2000 | \$76,000 | | | |
| 591 | 5 ton dump old22 International 4900 2000 | \$100,000 | | | |
| 592 | 5 ton dump old26 International 7400 2004 | \$104,000 | | | |
| 593 | 5 ton dump old20 International 7400 2000 | \$105,000 | | | |
| 594 | 5 ton dump old25 International 7400 2000 | \$120,000 | | | |
| 595 | Parks 3/4 ton pickup truck #37 Ford F250 20006 | \$20,000 | | | |
| 596 | Pickup Dodge Dakota 2007 | \$18,000 | | | |
| 602 | Backhoe Catterpillar 420D 2002 | \$63,000 | | | |
| 603 | Mini excavator Komatsu PC50-MR-2 2004 | \$51,000 | | | |
| 604 | Gradall 63WD 2000 | \$175,000 | | | |
| 613 | 1 ton utility truck #34 Ford F350 2001 | \$41,000 | | | |
| 614 | 1 ton dump truck #23 Ford F450 2004 | \$45,000 | | | |
| Total Scheduled Replacements | | \$2,857,810 | Total Scheduled Replacements | | \$45,800 |

PROJECTED REPLACEMENTS

| Item | 2063 - YEAR 37 | \$ | Item | 2064 - YEAR 38 | \$ |
|------------------------------|------------------------------------------|-----------|------------------------------|-----------------------------------------------------------|-------------|
| 405 | Mini Excavator Caterpillar 2016 #305,5 | \$61,000 | 69 | SD Asphalt pavement, mill and overlay | \$36,750 |
| 508 | Snow blower 622 power throw Toro 38064 | \$600 | 70 | SD Asphalt pavement, seal coat | \$3,750 |
| 511 | Push mower Honda GXV110 | \$600 | 76 | TH Asphalt pavement, mill and overlay | \$83,300 |
| 523 | Pressure washer Karcher HDS4.0/20-4 2009 | \$5,000 | 77 | TH Asphalt pavement, seal coat | \$8,500 |
| 536 | Bench grinder w/ pedestal Dayton 1Z707X | \$1,200 | 145 | AB Interior renovate (allowance) | \$15,000 |
| 542 | Digital camera #1 Sony Cybershot 2010 | \$200 | 146 | AB Interior lighting (allowance) | \$5,000 |
| 570 | Trash pump Honda WT20X 2010 | \$900 | 147 | AB Kitchen, residential, remodel with appliances (120 sf) | \$21,000 |
| 607 | 5 ton dump old27 International 7400 2009 | \$26,000 | 148 | AB Restroom, renovate | \$7,500 |
| 608 | Mechanics road truck International 4700 | \$8,000 | 156 | BB Asphalt pavement, mill and overlay | \$20,335 |
| 609 | Low pro dump #31 International 4300 2010 | \$109,000 | 157 | BB Asphalt pavement, seal coat | \$2,075 |
| | | | 159 | BB Concrete, stamped | \$2,000 |
| | | | 166 | BB Interior renovate (allowance) | \$20,000 |
| | | | 167 | BB Interior lighting (allowance) | \$5,000 |
| | | | 168 | BB Interior furniture (allowance) | \$1,000 |
| | | | 169 | BB Kitchen, residential, remodel with appliances | \$6,000 |
| | | | 170 | BB Restroom, renovate | \$15,000 |
| | | | 180 | Cementary Asphalt pavement, mill and overlay | \$110,250 |
| | | | 181 | Cementary Asphalt pavement, seal coat | \$11,250 |
| | | | 182 | Cementary Concrete, stamped | \$2,000 |
| | | | 191 | Utility building masonry repointing | \$1,200 |
| | | | 205 | AP Asphalt pavement, mill and overlay | \$134,750 |
| | | | 206 | AP Asphalt pavement, seal coat | \$13,750 |
| | | | 223 | AP Dog waste station | \$1,000 |
| | | | 241 | BP Asphalt pavement, mill and overlay | \$112,700 |
| | | | 242 | BP Asphalt pavement, seal coat | \$11,500 |
| | | | 244 | BP Pavers, grouted, repoint | \$1,200 |
| | | | 258 | CP Asphalt pavement, mill and overlay parking | \$196,000 |
| | | | 259 | CP Asphalt pavement, seal coat | \$20,000 |
| | | | 260 | CP Asphalt pavement, mill and overlay path | \$68,600 |
| | | | 262 | CP Concrete, stamped | \$12,000 |
| | | | 281 | CP Dog waste station | \$1,000 |
| | | | 301 | DP Asphalt pavement, mill and overlay | \$134,750 |
| | | | 302 | DP Asphalt pavement, seal coat | \$13,750 |
| | | | 328 | Asphalt pavement, mill and overlay | \$112,700 |
| | | | 329 | Asphalt pavement, seal coat | \$11,500 |
| | | | 336 | Fence, wood rail | \$10,000 |
| | | | 344 | Dog waste station | \$1,000 |
| Total Scheduled Replacements | | \$212,500 | Total Scheduled Replacements | | \$1,233,110 |

PROJECTED REPLACEMENTS

| Item | 2065 - YEAR 39 | \$ | Item | 2066 (beyond study period) | \$ |
|------------------------------|---------------------------------------|----------|--------------------------|--------------------------------------------------------|----------|
| 112 | TH Casework | \$16,500 | 3 | SD Vehicular entry gate, slide | \$16,500 |
| 158 | BB Concrete flatwork (6% allowance) | \$1,120 | 6 | SD Gravel roadway, replenish 3/8" per sf | \$70,000 |
| 207 | AP Concrete flatwork (6% allowance) | \$1,400 | 8 | SD Concrete ramp, stamped | \$2,800 |
| 216 | AP Tot lot surfacing, wood mulch (3") | \$8,000 | 9 | SD Fence, chain link | \$22,500 |
| 225 | AP Basketball court, color coat | \$8,400 | 12 | SD Stormwater management (allowance) | \$20,000 |
| 243 | BP Concrete flatwork (6% allowance) | \$1,120 | 13 | SD Domestic water (allowance) | \$10,000 |
| 271 | CP Tot lot surfacing, wood mulch (3") | \$10,000 | 20 | SD Masonry (10% repointing allowance) | \$7,200 |
| 303 | DP Concrete flatwork (6% allowance) | \$1,400 | 25 | SD Exterior lighting (allowance) | \$5,000 |
| 537 | Horizontal band saw Jet J-3410 2012 | \$1,300 | 27 | SD Security/camera system | \$4,000 |
| | | | 33 | SD Furniture (allowance) | \$15,000 |
| | | | 34 | SD Exercise equipment (allowance) | \$7,500 |
| | | | 35 | SD IT/server | \$5,000 |
| | | | 36 | SD Electronics (allowance) | \$5,000 |
| | | | 37 | SD Computers/printers (allowance) | \$15,000 |
| | | | 39 | SD Electrical (allowance) | \$10,000 |
| | | | 40 | SD Building plumbing (allowance) | \$10,000 |
| | | | 43 | SD Fire alarm system | \$10,000 |
| | | | 47 | SD Garage roofing | \$30,000 |
| | | | 48 | SD Garage gutters and downspouts | \$3,000 |
| | | | 52 | SD Garage lighting/electrical (allowance) | \$5,000 |
| | | | 54 | SD Salt building #1 roofing | \$10,000 |
| | | | 55 | SD Salt building #1 gutters and downspouts | \$1,800 |
| | | | 57 | SD Salt building #2 roofing | \$15,000 |
| | | | 58 | SD Salt building #2 gutters and downspouts | \$2,400 |
| | | | 73 | SD Sight lighting and electrical (allowance) | \$5,000 |
| | | | 74 | SD Security/camera system | \$2,000 |
| | | | 80 | TH Concrete ramp, stamped | \$4,000 |
| | | | 84 | TH Stormwater management (allowance) | \$20,000 |
| | | | 85 | TH Detention (dry) ponds (allowance) | \$15,000 |
| | | | 86 | TH Domestic water (allowance) | \$10,000 |
| | | | 91 | TH Masonry (10% repointing allowance) | \$900 |
| | | | 96 | TH Exterior lighting (allowance) | \$5,000 |
| | | | 100 | TH Security/camera system | \$4,000 |
| | | | 105 | TH Furniture (allowance) | \$20,000 |
| | | | 106 | TH Electronics (allowance) | \$10,000 |
| | | | 107 | TH IT/server | \$5,000 |
| | | | 108 | TH Computers/printers (allowance) | \$10,000 |
| | | | 110 | TH Commercial kitchen renovate (allowance) | \$20,000 |
| | | | 111 | TH Commercial kitchen equipment (allowance) | \$15,000 |
| | | | 116 | TH Building plumbing (allowance) | \$10,000 |
| | | | 117 | TH Electrical (allowance) | \$10,000 |
| | | | 120 | TH Fire alarm system | \$10,000 |
| | | | 121 | TH Sprinkler system (allowance) | \$5,000 |
| | | | 127 | Workshop Overhead door | \$5,600 |
| | | | 128 | Workshop Electrical/lighting (allowance) | \$1,000 |
| | | | 132 | AB Concrete ramp, stamped | \$5,600 |
| | | | 133 | AB Brick pavers (10% allowance) | \$2,400 |
| | | | 134 | AB Lights, ground effects | \$4,000 |
| | | | 142 | AB Ramp railing | \$1,400 |
| | | | 143 | AB Exterior lighting | \$2,400 |
| | | | 144 | AB Brick (10% repointing allowance) | \$1,200 |
| | | | 149 | AB HVAC split system, (2 ton), full system replacement | \$10,500 |
| | | | 150 | AB Water heater, gas (40 gallon) | \$2,600 |
| | | | 151 | AB Water filtration system | \$1,500 |
| | | | 152 | AB Building plumbing (allowance) | \$5,000 |
| | | | 153 | AB Electrical (allowance) | \$5,000 |
| | | | 174 | BB Building plumbing (allowance) | \$5,000 |
| | | | 175 | BB Electrical (allowance) | \$5,000 |
| | | | 176 | Cementary Entrance pedestals, repoint masonry | \$200 |
| | | | 179 | Cementary Stone fountain | \$2,000 |
| | | | 185 | Cementary Site lighting (allowance) | \$5,000 |
| | | | 186 | Cementary Stormwater management (10% allowance) | \$5,000 |
| Total Scheduled Replacements | | \$49,240 | Continued in next column | | |

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SECTION D - CONDITION ASSESSMENT

General Comments. MillerDodson Associates conducted a Reserve Study at Sample Township Service Department in October 2023. Sample Township Service Department appears to be generally in good condition for a township. A review of the Replacement Reserve Inventory will show that we are anticipating most of the components achieving their normal economic lives.

The following comments pertain to the larger, more significant components in the Replacement Reserve Inventory and to those items that are unique or deserving of attention because of their condition or the manner in which they have been treated in the Replacement Reserve Analysis or Inventory.

IMPORTANT NOTE: This Condition Assessment is based upon visual and apparent conditions of the common elements of the community which were observed by the Reserve Analyst at the time of the site visit. This Condition Assessment does not constitute, nor is it a substitute for, a professional Structural Evaluation of the buildings, amenities, or systems. MillerDodson strongly recommends that the Township retain the services of a Structural Engineer to conduct thorough and periodic evaluations of the buildings, balconies, and any other structural components of the buildings and amenities of the Association.

General Condition Statements.

Excellent. 100% to 90% of Normal Economic Life expected, with no appreciable wear or defects.

Good. 90% to 60% of Normal Economic Life expected, minor wear or cosmetic defects found. Normal maintenance should be expected. If performed properly, normal maintenance may increase the useful life of a component. Otherwise, the component is wearing normally.

Fair. 60% to 30% of Normal Economic Life expected moderate wear with defects found. Repair actions should be taken to extend the life of the component or to correct repairable defects and distress. Otherwise, the component is wearing normally.

Marginal. 30% to 10% of Normal Economic Life expected, with moderate to significant wear or distress found. Repair actions are expected to be cost-effective for localized issues, but normal wear and use are evident. The component is reaching the end of the Normal Economic Life.

Poor. 10% to 0% of Normal Economic Life expected, with significant distress and wear. Left unattended, additional damage to underlying structures is likely to occur. Further maintenance is unlikely to be cost-effective.

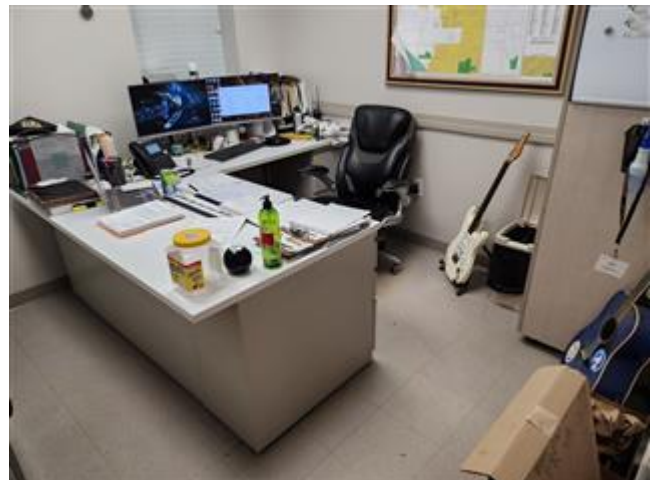
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SERVICE DEPARTMENT (SD)

Service Department. Sample Township Service Department maintains a main Service office building, multiple service garages, salt storage buildings, Township parks, a Cemetery, A Building, B Building, and Workshop Building. The overall condition of the Service Department facilities is in good condition.



Service Department Building. The building has been recently renovated and is in good condition.





Town Hall. The township maintains a town hall building and parking. The building and parking appear to be in good condition. The exterior contains siding, masonry, and asphalt shingle roofing and appears to be in good condition. The building interior contains an auditorium, offices, council room, commercial kitchen, restrooms, lobby, corridors, pantry room, and mechanical rooms.





Township Parks. The township parks include A Park, Cemetery, B Park, C Park, D Park, and E Park. The parks were observed to be in good condition.





Park and Banquet Buildings. The township maintains park shelter houses and banquet buildings. The overall condition of the buildings was observed to be in good condition. The buildings contain restrooms, kitchens, open spaces, and building heating and cooling systems.





Service Department Accessory Buildings. The service department maintains multiple accessory structures. The structures appear to be in fair to good condition. There are multiple garages, salt storage buildings and a dome, three residential garages, two large barn/storage buildings, a camp gazebo, a camp restroom building, and a maintenance/equipment building at the dog parks. Most of the buildings are in good condition except for one of the residential garages which needs repair. The report has itemized these buildings. There is a fuel station on the service department property that the township maintains and appears to be in good condition.







A Building/museum. The township maintains an old farmhouse building that is occupied by a museum. The structure appears to be in good condition with a rebuilt foundation and mechanical system. The interior is maintained by the museum with two renovated restrooms for visitors.







This Condition Assessment is based upon our visual survey of the property. The sole purpose of the visual survey was an evaluation of the common and limited common elements of the property to ascertain their remaining useful life and replacement cost. Our evaluation assumed that all components met building code requirements in force at the time of construction. Our visual survey was conducted with care by experienced persons, but no warranty or guarantee is expressed or implied.

End of Condition Assessment

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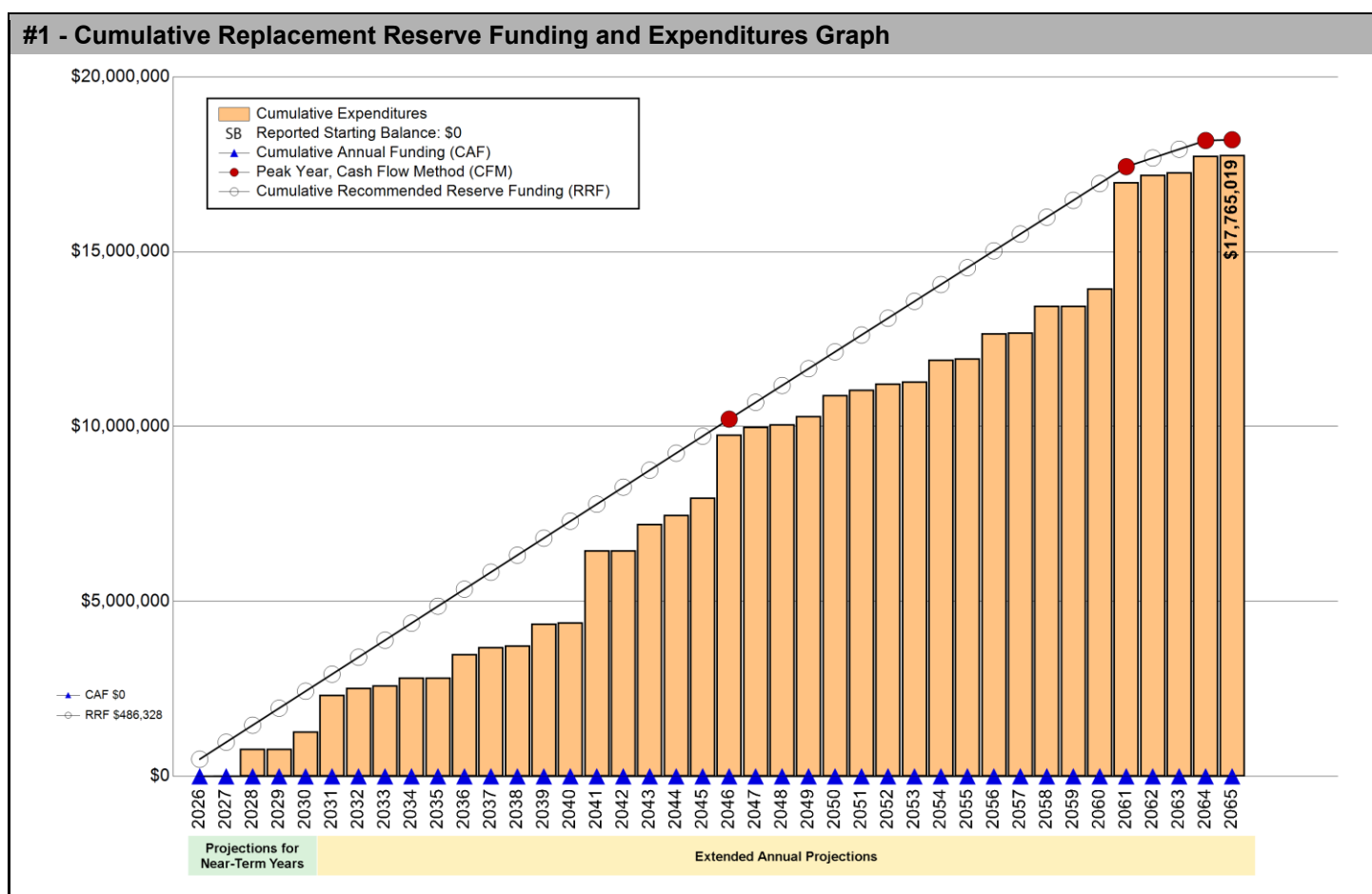
SECTION A - FINANCIAL ANALYSIS

The Sample Township Fire Department Replacement Reserve Analysis uses the Cash Flow Method (CFM) to calculate Replacement Reserve funding for the periodic replacement of the 83 Projected Replacements identified in the Replacement Reserve Inventory.

\$486,328 RECOMMENDED REPLACEMENT RESERVE FUNDING FOR THE STUDY YEAR, 2026

We recommend the Association adopt a Replacement Reserve Funding Plan based on the annual funding recommendation above. Inflation adjusted funding for subsequent years is shown on Page A1.5.

Sample Township Fire Department reports a Starting Balance of \$0 and Annual Funding totaling \$0, which is inadequate to fund projected replacements starting in 2027. See Page A1.3 for a more detailed evaluation.



Please note that this is a DRAFT of the 2024 Sample Township Reserve Study that has yet to be reviewed by the Management, Committees, and Staff. Such a review is a vital step in the Reserve Study process in terms of the Study accurately reflecting the goals and objectives of the Township. Once that review is completed, MillerDodson welcomes the opportunity to work with the Township to answer any questions that you may have and to perform the appropriate revisions.

REPLACEMENT RESERVE ANALYSIS - GENERAL INFORMATION

The Sample Township Fire Department Replacement Reserve Analysis calculations of recommended funding of Replacement Reserves by the Cash Flow Method (CFM) and the evaluation of the Current Funding are based upon the same Study Year, Study Period, Beginning Balance, Replacement Reserve Inventory and Level of Service.

2026 STUDY YEAR

The Association reports that their accounting year begins on January 1, and the Study Year, the first year evaluated by the Replacement Reserve Analysis, begins on January 1, 2026.

40 Years STUDY PERIOD

The Replacement Reserve Analysis evaluates the funding of Replacement Reserves over a 40-year Study Period

\$0 STARTING BALANCE

The Association reports Replacement Reserves on Deposit totaling \$0 at the start of the Study Year.

Level One LEVEL OF SERVICE

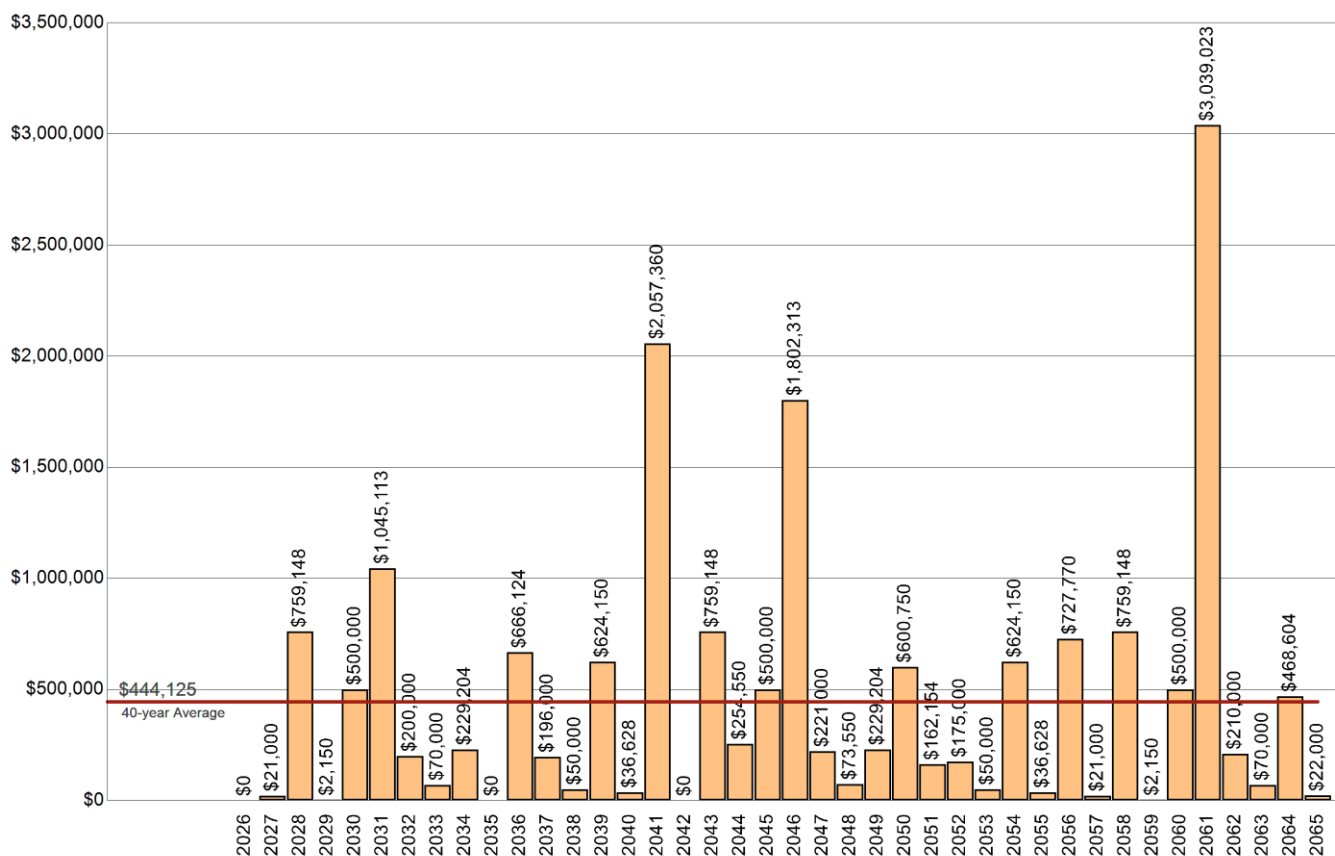
The Replacement Reserve Inventory has been developed in compliance with the National Reserve Study Standards for a Level One Study, as defined by the Community Associations Institute (CAI).

\$17,765,019 REPLACEMENT RESERVE INVENTORY - PROJECTED REPLACEMENTS

The Sample Township Fire Department Replacement Reserve Inventory identifies 83 items that will require periodic replacement, that are to be funded from Replacement Reserves. We estimate the cost of these replacements will be \$17,765,019 over the 40-year Study Period. The Projected Replacements are divided into 5 major categories starting on Page B1.3. Pages B1.1-B1.2 provide detailed information on the Replacement Reserve Inventory.

#2 - Annual Expenditures for Projected Replacements Graph

This graph shows annual expenditures for Projected Replacements over the 40-year Study Period. The red line shows the average annual expenditure of \$444,125. Section C1 provides a year by year Calendar of these expenditures.



UPDATING OF THE FUNDING PLAN

The Association has a responsibility to review the Funding Plan annually. The review should include a comparison and evaluation of actual reserve funding with recommended levels shown on Page A1.4 and A1.5. The Projected Replacements listed on Page C1.2 should be compared with any replacements accomplished and funded from Replacement Reserves. Discrepancies should be evaluated and if necessary, the Reserve Study should be updated or a new study commissioned. We recommend annual increases in replacement reserve funding to account for the impact of inflation. Inflation Adjusted Funding is discussed on Page A1.5.

UPDATING OF THE REPLACEMENT RESERVE STUDY

At a minimum, the Replacement Reserve Study should be professionally updated every three to five years or after completion of a major replacement project. Updating should also be considered if during the annual review of the Funding Plan, discrepancies are noted between projected and actual reserve funding or replacement costs. Updating may also be necessary if there is a meaningful discrepancy between the actual inflation rate and the inflation rate used for the Inflation Adjusted Funding of Replacement Reserves on Page A1.5.

ANNUAL EXPENDITURES AND CURRENT FUNDING

The annual expenditures that comprise the \$17,765,019 of Projected Expenditures over the 40-year Study Period and the impact of the Association continuing to fund Replacement Reserves at the current level are detailed in Table 3.

| #3 - Table of Annual Expenditures and Current Funding Data - Years 0 through 39 | | | | | | | | | | |
|---------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Year | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
| Starting Balance | | | | | | | | | | |
| Projected Replacements | | (\$21,000) | (\$759,148) | (\$2,150) | (\$500,000) | (\$1,045,113) | (\$200,000) | (\$70,000) | (\$229,204) | |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | | (\$21,000) | (\$780,148) | (\$782,298) | (\$1,282,298) | (\$2,327,411) | (\$2,527,411) | (\$2,597,411) | (\$2,826,615) | (\$2,826,615) |
| Cumulative Expenditures | | (\$21,000) | (\$780,148) | (\$782,298) | (\$1,282,298) | (\$2,327,411) | (\$2,527,411) | (\$2,597,411) | (\$2,826,615) | (\$2,826,615) |
| Cumulative Receipts | | | | | | | | | | |
| Year | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
| Projected Replacements | (\$666,124) | (\$196,000) | (\$50,000) | (\$624,150) | (\$36,628) | (\$2,057,360) | | (\$759,148) | (\$254,550) | (\$500,000) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$3,492,739) | (\$3,688,739) | (\$3,738,739) | (\$4,362,889) | (\$4,399,517) | (\$6,456,877) | (\$6,456,877) | (\$7,216,025) | (\$7,470,575) | (\$7,970,575) |
| Cumulative Expenditures | (\$3,492,739) | (\$3,688,739) | (\$3,738,739) | (\$4,362,889) | (\$4,399,517) | (\$6,456,877) | (\$6,456,877) | (\$7,216,025) | (\$7,470,575) | (\$7,970,575) |
| Cumulative Receipts | | | | | | | | | | |
| Year | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 |
| Projected Replacements | (\$1,802,313) | (\$221,000) | (\$73,550) | (\$229,204) | (\$600,750) | (\$162,154) | (\$175,000) | (\$50,000) | (\$624,150) | (\$36,628) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$9,772,888) | (\$9,993,888) | (\$10,067,438) | (\$10,296,642) | (\$10,897,392) | (\$11,059,546) | (\$11,234,546) | (\$11,284,546) | (\$11,908,696) | (\$11,945,324) |
| Cumulative Expenditures | (\$9,772,888) | (\$9,993,888) | (\$10,067,438) | (\$10,296,642) | (\$10,897,392) | (\$11,059,546) | (\$11,234,546) | (\$11,284,546) | (\$11,908,696) | (\$11,945,324) |
| Cumulative Receipts | | | | | | | | | | |
| Year | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2064 | 2065 |
| Projected Replacements | (\$727,770) | (\$21,000) | (\$759,148) | (\$2,150) | (\$500,000) | (\$3,039,023) | (\$210,000) | (\$70,000) | (\$468,604) | (\$22,000) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$12,673,094) | (\$12,694,094) | (\$13,453,242) | (\$13,455,392) | (\$13,955,392) | (\$16,994,415) | (\$17,204,415) | (\$17,274,415) | (\$17,743,019) | (\$17,765,019) |
| Cumulative Expenditures | (\$12,673,094) | (\$12,694,094) | (\$13,453,242) | (\$13,455,392) | (\$13,955,392) | (\$16,994,415) | (\$17,204,415) | (\$17,274,415) | (\$17,743,019) | (\$17,765,019) |
| Cumulative Receipts | | | | | | | | | | |

EVALUATION OF CURRENT FUNDING

The evaluation of Current Funding (Starting Balance of \$0 & annual funding of \$0), is done in today's dollars with no adjustments for inflation or interest earned on Replacement Reserves. The evaluation assumes Replacement Reserves will only be used for the 83 Projected Replacements identified in the Replacement Reserve Inventory and that the Association will continue Annual Funding of \$0 throughout the 40-year Study Period.

Annual Funding of \$0 is approximately 0 percent of the \$486,328 recommended Annual Funding calculated by the Cash Flow Method for 2026, the Study Year.

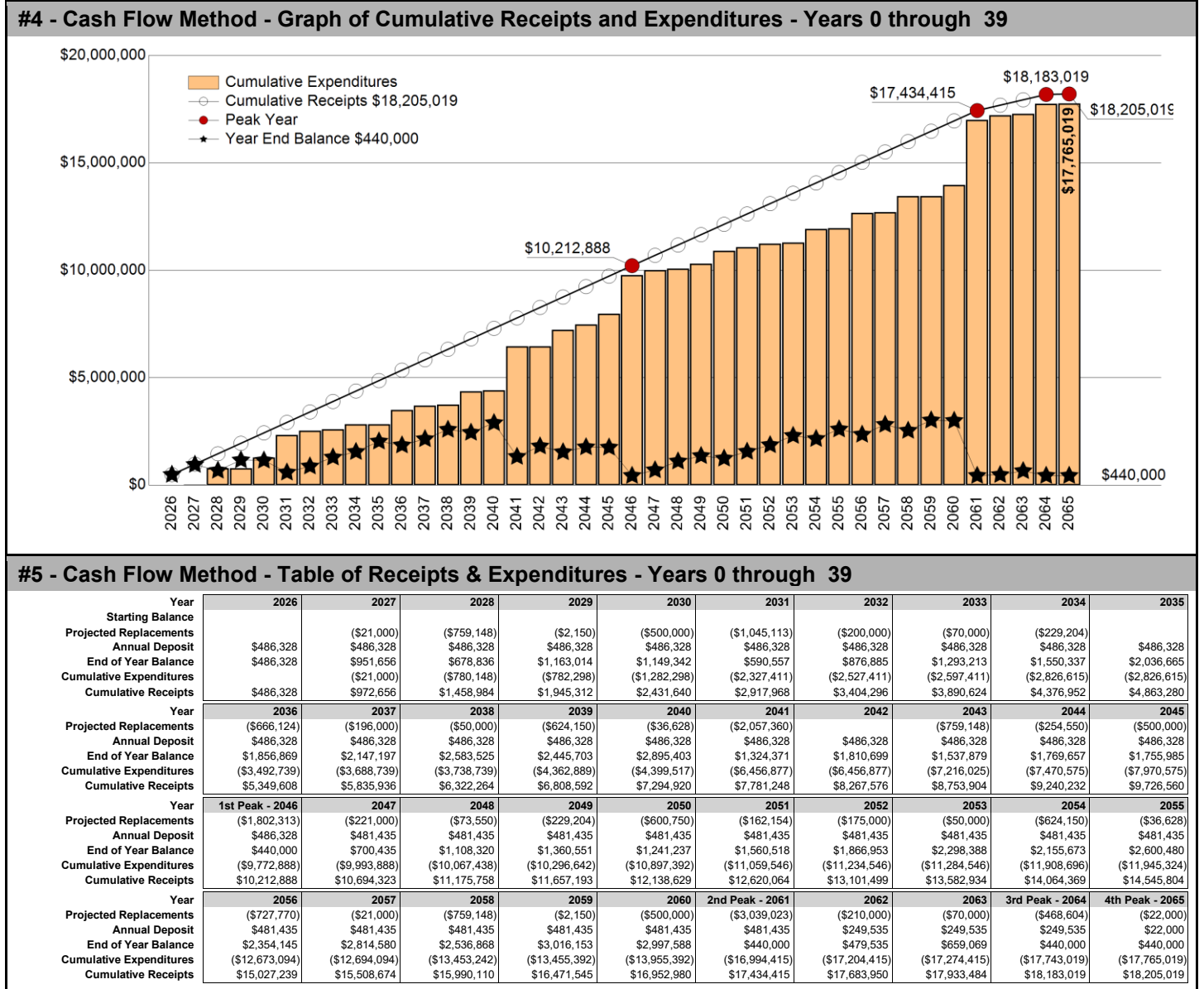
See the Executive Summary for the Current Funding Statement.

CASH FLOW METHOD FUNDING

\$486,328 RECOMMENDED REPLACEMENT RESERVE FUNDING FOR 2026

Recommended Replacement Reserve Funding has been calculated using the Cash Flow Method (also called the Straight Line or Threshold Method). This method calculates a constant annual funding between peaks in cumulative expenditures, while maintaining a Minimum Balance (threshold) in the Peak Years.

- **Peak Years.** The First Peak Year occurs in 2046 with Replacement Reserves on Deposit dropping to the Minimum Balance after the completion of \$9,772,888 of replacements from 2026 to 2046. Recommended funding is projected to decline from \$486,328 in 2046 to \$481,435 in 2047. Peak Years are identified in Chart 4 and Table 5.
- **Threshold (Minimum Balance).** The calculations assume a Minimum Balance of \$440,000 will always be held in reserve, which is calculated by rounding the 12-month 40-year average annual expenditure of \$444,125 as shown on Graph #2.
- **Cash Flow Method Study Period.** Cash Flow Method calculates funding for \$17,765,019 of expenditures over the 40-year Study Period. It does not include funding for any projects beyond 2065 and in 2065, the end of year balance will always be the Minimum Balance.



INFLATION ADJUSTED FUNDING

The Cash Flow Method calculations on Page A4 have been done in today's dollars with no adjustment for inflation. At MillerDodson, we believe that long-term inflation forecasting is effective at demonstrating the power of compounding, not at calculating appropriate funding levels for Replacement Reserves. We have developed this proprietary model to estimate the short-term impact of inflation on Replacement Reserve funding.

\$486,328 2026 - CASH FLOW METHOD RECOMMENDED FUNDING

The 2026 Study Year calculations have been made using current replacement costs

\$520,371 2027 - 7.0% INFLATION ADJUSTED FUNDING

A new analysis calculates the 2027 funding based on three assumptions:

- Starting Balance totaling \$486,328 on January 1, 2027.
- 2027 Non-inflation replacement costs listed in Section C, \$21,000, will be replaced at approximately \$22,470, 7.00% compounded inflation increase to 2026 costs.
- The \$520,371 inflation-adjusted funding in 2027 is a 7.0% increase over the non-inflation-adjusted funding of \$486,328.

\$556,797 2028 - 7.0% INFLATION ADJUSTED FUNDING

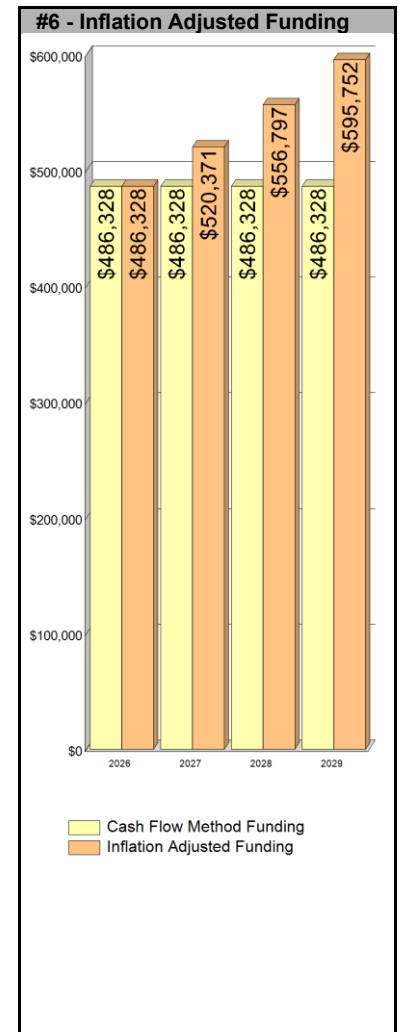
A new analysis calculates the 2028 funding based on three assumptions:

- Starting balance of approximately \$984,229 = 2028 Starting Balance \$486,328, plus Inflation Adjusted Funding \$520,371 for 2027, minus \$22,470 2027 Inflation Adjusted Cost.
- 2028 Non-inflation replacement costs listed in Section C, \$759,148, will be replaced at approximately \$869,149, 7.0% compounded inflation increase to 2026 costs.
- The \$556,797 inflation-adjusted funding in 2028 is a 7.0% increase over the non-inflation-adjusted funding of \$520,371 for 2027.

\$595,752 2029 - 7.0% INFLATION ADJUSTED FUNDING

A new analysis calculates the 2029 funding based on three assumptions:

- Starting balance of approximately \$671,877 = 2029 Starting Balance \$984,229, plus Inflation Adjusted Funding \$556,797 for 2028, minus \$869,149 2028 Inflation Adjusted Cost.
- 2029 Non-inflation replacement costs listed in Section C, \$2,150, will be replaced at approximately \$2,634, 7.0% compounded inflation increase to 2026 costs.
- The \$595,752 inflation-adjusted funding in 2029 is a 7.0% increase over the non-inflation-adjusted funding of \$556,797 for 2028.



Year Four and Beyond

The inflation-adjusted funding calculations outlined above are not intended to be a substitute for periodic evaluation of common elements by an experienced Reserve Analyst. Industry Standards, lender requirements, and many state and local statutes require a Replacement Reserve Study to be professionally updated every 3 to 5 years.

Inflation Adjustment

Prior to approving a budget based upon the 2027, 2028 and 2029 inflation-adjusted funding calculations above, the 7.00 percent base rate of inflation used in our calculations should be compared to rates published by the Bureau of Labor Statistics. If there is a significant discrepancy (over 1 percentage point), contact MillerDodson Associates prior to using the Inflation Adjusted Funding.

Interest on Reserves

The recommended funding calculations do not account for interest earned on Replacement Reserves. In 2026, based on a 1.00 percent interest rate, we estimate the Association may earn \$2,432 on an average balance of \$243,164, \$7,353 on an average balance of \$735,278 in 2027, and \$8,299 on \$829,913 in 2028. The Association may elect to attribute 100 percent of the earned interest to Reserves, resulting in a reduction in the 2026 funding from \$486,328 to \$483,896 (a 0.50 percent reduction), \$520,371 to \$513,018 in 2027 (a 1.41 percent reduction), and \$556,797 to \$548,498 in 2028 (a 1.49 percent reduction).

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SECTION B - REPLACEMENT RESERVE INVENTORY

- **PROJECTED REPLACEMENTS.** Sample Township Fire Department - Replacement Reserve Inventory identifies 83 items that are Projected Replacements and the periodic replacements of these items are scheduled for funding from Replacement Reserves. The Projected Replacements have an estimated one-time replacement cost of \$7,697,527. Cumulative Replacements totaling \$17,765,019 are scheduled in the Replacement Reserve Inventory over the 40-year Study Period. Cumulative Replacements include those components that are replaced more than once during the period of the study.

Projected Replacements are the replacement of commonly-owned physical assets that require periodic replacement and whose replacement is to be funded from Replacement Reserves.

- **TAX CODE.** The United States Tax Code grants favorable tax status to Replacement Reserves, conditioned on expenditures being made within certain guidelines. These guidelines typically exclude maintenance activities, minor repairs, and capital improvements.
- **EXCLUDED ITEMS.** Some of the items contained in the Replacement Reserve Inventory are 'Excluded Items'. Multiple categories of items are typically excluded from funding by Replacement Reserves, including but not limited to:

Value. Items with a replacement cost of less than \$1000 and/or a normal economic life of less than 3 years are typically excluded from funding from Replacement Reserves. This exclusion should reflect the Association policy on the administration of Replacement Reserves. If the Association has selected an alternative level, it will be noted in the Replacement Reserve Inventory - General Comments on Page B1.2.

Long-lived Items. Items are excluded from the Replacement Reserve Inventory when items are properly maintained and are assumed to have a life equal to the property.

Unit Improvements. Items owned by a single unit and where the items serve a single unit are generally assumed to be the responsibility of that unit, not the Association.

Other Non-Common Improvements. Items owned by the local government, public and private utility companies, the United States Postal Service, Master Associations, state and local highway authorities, etc., may be installed on property that is owned by the Association. These types of items are generally not the responsibility of the Association and are excluded from the Replacement Reserve Inventory.

- **CATEGORIES.** The 83 items included in the Sample Township Fire Department Replacement Reserve Inventory are divided into 5 major categories. Each category is printed on a separate page, beginning on page B1.3.
- **LEVEL OF SERVICE.** This Replacement Reserve Inventory has been developed in compliance with the standards established for a Level One Study - Full Service, as defined by the National Reserve Study Standards, established in 1998 by the Community Associations Institute, which states:

A Level I - Full-Service Reserve Study includes the computation of complete component inventory information regarding commonly owned components provided by the Association, quantities derived from field measurements, and/or quantity takeoffs from to-scale engineering drawings that may be made available. The condition of all components is ascertained from a visual inspection of each component by the analyst. The remaining economic life and the value of the components are provided based on these observations and the funding status and funding plan are then derived from the analysis of this data.

REPLACEMENT RESERVE INVENTORY - GENERAL INFORMATION (CONT'D)

- **INVENTORY DATA.** Each of the 83 Projected Replacements listed in the Replacement Reserve Inventory includes the following data:
 - Item Number.** The Item Number is assigned sequentially and is intended for identification purposes only.
 - Item Description.** We have identified each item included in the Inventory. Additional information may be included in the Comments section at the bottom of each page of the Inventory.
 - Units.** We have used standard abbreviations to identify the number of units including SF-square feet, LF-lineal feet, SY-square yard, LS-lump sum, EA-each, and PR-pair. Non-standard abbreviations are noted in the Comments section at the bottom of the page.
 - Number of Units.** The methods used to develop the quantities are discussed in "Level of Service" above.
 - Unit Replacement Cost.** We use four sources to develop the unit cost data shown in the Inventory; actual replacement cost data provided by the client, information provided by local contractors and suppliers, industry standard estimating manuals, and a cost database we have developed based upon our detailed interviews with contractors and service providers who are specialists in their respective lines of work.
 - Normal Economic Life (Years).** The number of years that a new and properly installed item should be expected to remain in service.
 - Remaining Economic Life (Years).** The estimated number of years before an item will need to be replaced. In "normal" conditions, this could be calculated by subtracting the age of the item from the Normal Economic Life of the item, but only rarely do physical assets age "normally". Some items may have longer or shorter lives depending on many factors such as environment, initial quality of the item, maintenance, etc.
 - Total Replacement Cost.** This is calculated by multiplying the Unit Replacement Cost by the Number of Units.
- **PARTIAL FUNDING.** Items may have been included in the Replacement Reserve Inventory at less than 100 percent of their full quantity and/or replacement cost. This is done on items that will never be replaced in their entirety, but which may require periodic replacements over an extended period of time. The assumptions that provide the basis for any partial funding are noted in the Comments section.
- **REMAINING ECONOMIC LIFE GREATER THAN 40 YEARS.** The calculations do not include funding for initial replacements beyond 40 years. These replacements are included in this Study for tracking and evaluation. They should be included for funding in future Studies, when they enter the 40-year window.
- **ACCURACY OF THE ANALYSIS.** The accuracy of the Replacement Reserve Analysis is dependent upon expenditures from Replacement Reserves being made ONLY for the 83 Projected Replacements specifically listed in the Replacement Reserve Inventory. The inclusion/exclusion of items from the Replacement Reserve Inventory is discussed on Page B1.1.

| SITE ITEMS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|--------------------------------------|------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 1 | Entrance monument, composite sign | ls | 1 | \$2,500.00 | 25 | 20 | \$2,500 |
| 2 | Flagpole | ea | 1 | \$3,550.00 | 25 | 22 | \$3,550 |
| 3 | Concrete driveway | sf | 21,000 | \$28.00 | 25 | 24 | \$588,000 |
| 4 | Concrete flatwork | sf | 200 | \$14.00 | 25 | 15 | \$2,800 |
| 5 | Concrete curb and gutter, barrier | ft | 480 | \$22.00 | 20 | 15 | \$10,560 |
| 6 | Asphalt pavement, mill and overlay | sf | 8,600 | \$2.45 | 20 | 10 | \$21,070 |
| 7 | Asphalt pavement, seal coat | sf | 8,600 | \$0.25 | 5 | 3 | \$2,150 |
| 8 | Site light, single head, LED | ea | 6 | \$850.00 | 20 | 20 | \$5,100 |
| 9 | Flood light, ground mounted | ea | 5 | \$400.00 | 10 | 10 | \$2,000 |
| 10 | Communication tower | ea | 1 | \$35,000.00 | 50 | 35 | \$35,000 |
| 11 | Site light, 10' steel pole | ea | 6 | \$2,800.00 | 25 | 25 | \$16,800 |
| 12 | Vinyl fencing | ft | 50 | \$75.00 | 25 | 24 | \$3,750 |
| 13 | Metal safety bollards | ea | 9 | \$750.00 | 40 | 35 | \$6,750 |
| 14 | Metal pipe railing, 2 strand | ft | 100 | \$65.00 | 45 | 40 | \$6,500 |
| 15 | Pavers, sand set, replace | sf | 200 | \$18.00 | 40 | 30 | \$3,600 |
| Replacement Costs - Page Subtotal | | | | | | | \$710,130 |

| COMMENTS |
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| EXTERIOR ITEMS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|------------------------------------------|--------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 16 | Roofing, asphalt shingles | sf | 24,000 | \$4.00 | 25 | 20 | \$96,000 |
| 17 | Roofing, flat membrane (EPDM) | sf | 7,200 | \$32.00 | 20 | 18 | \$230,400 |
| 18 | Gutter and downspouts | ft | 1,000 | \$12.00 | 30 | 20 | \$12,000 |
| 19 | Siding and trim, cementitious | sf | 1,200 | \$20.00 | 50 | 40 | \$24,000 |
| 20 | Siding and trim, vinyl, standard | sf | 600 | \$9.00 | 35 | 25 | \$5,400 |
| 21 | Soffit and trim, pine | sf | 400 | \$14.00 | 40 | 35 | \$5,600 |
| 22 | Masonry (10% repointing allowance) | sf | 800 | \$12.00 | 10 | 10 | \$9,600 |
| 23 | Windows | sf | 1,050 | \$68.00 | 40 | 35 | \$71,400 |
| 24 | Door, steel, flush | ea | 5 | \$1,800.00 | 25 | 20 | \$9,000 |
| 25 | Door, aluminum and glass (3' X 7') | ea | 2 | \$2,500.00 | 35 | 30 | \$5,000 |
| 26 | Store front, curtain wall, refurbish | sf | 80 | \$75.00 | 20 | 20 | \$6,000 |
| 27 | Garage overhead doors and controls | ea | 12 | \$15,000.00 | 20 | 15 | \$180,000 |
| 28 | Vinyl grid wall | ea | 2 | \$5,000.00 | 40 | 35 | \$10,000 |
| 29 | Fence, vinyl picket roof edge | ft | 115 | \$40.00 | 40 | 35 | \$4,600 |
| 30 | Shutters | ea | 56 | \$250.00 | 35 | 25 | \$14,000 |
| 31 | Exterior wall lights | ea | 12 | \$150.00 | 15 | 10 | \$1,800 |
| Replacement Costs - Page Subtotal | | | | | | | \$684,800 |

| COMMENTS |
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| INTERIOR ITEMS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|------------------------------------------|---------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 32 | Building entry system | ea | 1 | \$3,500.00 | 20 | 10 | \$3,500 |
| 33 | Security video system | ea | 1 | \$5,000.00 | 15 | 10 | \$5,000 |
| 34 | Living quarters renovate | ls | 1 | \$25,000.00 | 15 | 15 | \$25,000 |
| 35 | Office renovate | ls | 1 | \$25,000.00 | 15 | 15 | \$25,000 |
| 36 | Kitchen renovate | sf | 200 | \$175.00 | 20 | 15 | \$35,000 |
| 37 | Locker renovate | sf | 1,200 | \$400.00 | 20 | 15 | \$480,000 |
| 38 | Restroom renovate | sf | 800 | \$150.00 | 20 | 20 | \$120,000 |
| 39 | Living quarters furniture (allowance) | ls | 1 | \$20,000.00 | 10 | 10 | \$20,000 |
| 40 | Office furniture (allowance) | ls | 1 | \$25,000.00 | 10 | 10 | \$25,000 |
| 41 | Office equipment (allowance) | ls | 1 | \$10,000.00 | 5 | 5 | \$10,000 |
| 42 | Casework | ft | 80 | \$275.00 | 21 | 18 | \$22,000 |
| 43 | Exercise equipment (allowance) | ls | 1 | \$15,000.00 | 10 | 10 | \$15,000 |
| 44 | FD pool and ping pong table | ea | 2 | \$4,500.00 | 14 | 10 | \$9,000 |
| 45 | Electronics (allowance) | ls | 1 | \$5,000.00 | 10 | 5 | \$5,000 |
| 46 | FD garage floor finish | sf | 3,500 | \$6.00 | 10 | 1 | \$21,000 |
| 47 | Interior lighting (allowance) | ls | 1 | \$10,000.00 | 21 | 15 | \$10,000 |
| 48 | Server/IT system | ea | 1 | \$10,000.00 | 10 | 5 | \$10,000 |
| 49 | Computers (allowance) | ls | 1 | \$5,000.00 | 5 | 5 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$845,500 |

| COMMENTS |
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| BUILDING SYSTEMS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|--------------------------------------------|-----------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 50 | Rooftop unit, RTU (5 ton) | ea | 3 | \$16,500.00 | 15 | 15 | \$49,500 |
| 51 | HVAC units | ea | 2 | \$11,000.00 | 15 | 13 | \$22,000 |
| 52 | HVAC split system, (5 ton), full system replacement | ea | 3 | \$12,000.00 | 15 | 10 | \$36,000 |
| 53 | Garage ceiling tube heater | ea | 3 | \$5,000.00 | 10 | 10 | \$15,000 |
| 54 | Mini split ductless | ea | 1 | \$4,500.00 | 15 | 15 | \$4,500 |
| 55 | Plumbing (allowance) | ls | 1 | \$10,000.00 | 15 | 15 | \$10,000 |
| 56 | Electrical (allowance) | ls | 1 | \$10,000.00 | 15 | 15 | \$10,000 |
| 57 | Building piping (allowance) | ls | 1 | \$10,000.00 | 15 | 15 | \$10,000 |
| 58 | Building mechanical system (allowance) | ls | 1 | \$20,000.00 | 15 | 15 | \$20,000 |
| 59 | Fire alarm and control (allowance) | ls | 1 | \$10,000.00 | 15 | 10 | \$10,000 |
| 60 | Water heater, gas (50 gallon) | ea | 1 | \$2,600.00 | 15 | 10 | \$2,600 |
| 61 | Water heater, tankless (400 BTU) | ea | 2 | \$3,000.00 | 15 | 10 | \$6,000 |
| 62 | Hot water, holding tank | ea | 2 | \$2,000.00 | 30 | 30 | \$4,000 |
| 63 | Water filtration system | ea | 1 | \$7,500.00 | 15 | 10 | \$7,500 |
| Replacement Costs - Page Subtotal | | | | | | | \$207,100 |

| COMMENTS |
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| EQUIPMENT - VEHICLES PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|------------------------------------------------|-----------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 64 | Truck (3121) E-One Engine Pumper 2021 | ea | 1 | \$600,000.00 | 15 | 13 | \$600,000 |
| 65 | Truck (3124) E-One Engine Pumper 2002 | ea | 1 | \$415,113.00 | 15 | 5 | \$415,113 |
| 66 | Truck (3135) E-One Tanker Pumper 2011 | ea | 1 | \$600,000.00 | 15 | 5 | \$600,000 |
| 67 | Truck (3146) E-One Articulating Boom 100' Ladder | ea | 1 | \$759,148.00 | 15 | 2 | \$759,148 |
| 68 | Truck (3151) Freightliner Rescue Squad 2019 | ea | 1 | \$175,000.00 | 15 | 11 | \$175,000 |
| 69 | Truck (3152) Freightliner Rescue Squad 2016 | ea | 1 | \$200,000.00 | 15 | 8 | \$200,000 |
| 70 | Truck (3153) Freightliner Rescue Squad 2014 | ea | 1 | \$200,000.00 | 15 | 6 | \$200,000 |
| 71 | Truck (3177) Rosenbauer Rescue Pumper 2011 | ea | 1 | \$500,000.00 | 15 | 4 | \$500,000 |
| 72 | Utility Vehicle 3100 Ford Explorer Interceptor | ea | 1 | \$35,000.00 | 15 | 7 | \$35,000 |
| 73 | Utility Vehicle 318 Ford Explorer Interceptor | ea | 1 | \$35,000.00 | 15 | 7 | \$35,000 |
| 74 | Utility Vehicle Can Am 008YPB00 2023 | ea | 1 | \$36,628.00 | 15 | 14 | \$36,628 |
| 75 | Utility Vehicle 3182 (New) Chevy Silverado 2500 | ea | 1 | \$50,000.00 | 15 | 12 | \$50,000 |
| 76 | Utility Vehicle 3183 Ford Explorer Interceptor 2017 | ea | 1 | \$27,054.00 | 15 | 10 | \$27,054 |
| 77 | Utility Vehicle 3183 Ford Explorer Interceptor 2014 | ea | 1 | \$27,054.00 | 15 | 8 | \$27,054 |
| Replacement Costs - Page Subtotal | | | | | | | \$3,659,997 |

| COMMENTS |
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| EQUIPMENT - EQUIPMENT PROJECTED REPLACEMENTS | | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-------------------------------------------------|----------------------------------|------|--------------------|----------------------------------|-----|-----------------------------------------------------------------------|--------------------------|--|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) | |
| 78 | EMS equipment (allowance) | ls | 1 | \$420,000.00 | 20 | 15 | \$420,000 | |
| 79 | Turnout gear (allowance) | ls | 1 | \$205,000.00 | 20 | 15 | \$205,000 | |
| 80 | Fire equipment tools (allowance) | ls | 1 | \$200,000.00 | 20 | 15 | \$200,000 | |
| 81 | Hose equipment (allowance) | ls | 1 | \$30,000.00 | 20 | 15 | \$30,000 | |
| 82 | SCBA (allowance) | ls | 1 | \$300,000.00 | 20 | 15 | \$300,000 | |
| 83 | Communications (allowance) | ls | 1 | \$435,000.00 | 10 | 10 | \$435,000 | |
| Replacement Costs - Page Subtotal | | | | | | | \$1,590,000 | |

| COMMENTS |
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SECTION C - CALENDAR OF PROJECTED ANNUAL REPLACEMENTS

GENERAL STATEMENT. The 83 Projected Replacements in the Sample Township Fire Department Replacement Reserve Inventory whose replacement is scheduled to be funded from Replacement Reserves are broken down on a year-by-year basis, beginning on Page C1.2.

REPLACEMENT RESERVE ANALYSIS AND INVENTORY POLICIES, PROCEDURES, AND ADMINISTRATION

- **REVIEW OF THE REPLACEMENT RESERVE STUDY.** For this study to be effective, it should be reviewed by the Board of Directors, those responsible for the management of the items included in the Replacement Reserve Inventory, and the accounting professionals employed by the Association.
- **REVISIONS.** Revisions will be made to the Replacement Reserve Analysis and Replacement Reserve Inventory in accordance with the written instructions of the Board of Directors. No additional charge is incurred for the first revision if requested in writing within three months of the date of the Replacement Reserve Study. It is our policy to provide revisions in electronic (Adobe PDF) format only. We acknowledge that there are instances in which multiple revisions are necessary. However, unnecessary multiple revisions drain our time and manpower resources. Therefore, MillerDodson will exercise its sole discretion as to whether additional charges are incurred.
- **TAX CODE.** The United States Tax Code grants favorable tax status to a common interest development (CID) meeting certain guidelines for their Replacement Reserve. If a CID files their taxes as a 'Corporation' on Form 1120 (IRC Section 277), these guidelines typically require maintenance activities, partial replacements, minor replacements, capital improvements, and one-time-only replacements to be excluded from Reserves. A CID cannot co-mingle planning for maintenance activities with capital replacement activities in the Reserves (Revenue Ruling 75-370). Funds for maintenance activities and capital replacement activities must be held in separate accounts. If a CID files taxes as an "Exempt Homeowners Association" using Form 1120H (IRC Section 528), the CID does not have to segregate these activities. However, because the CID may elect to change their method of filing from year to year within the Study Period, we advise using the more restrictive approach. We further recommend that the CID consult with their Accountant and consider creating separate and independent accounts and reserves for large maintenance items, such as painting.
- **CONFLICT OF INTEREST.** Neither MillerDodson Associates nor the Reserve Analyst has any prior or existing relationship with this Association which would represent a real or perceived conflict of interest.
- **RELIANCE ON DATA PROVIDED BY THE CLIENT.** Information provided by an official representative of the Association regarding financial, physical conditions, quality, or historical issues is deemed reliable.
- **INTENT.** This Replacement Reserve Study is a reflection of the information provided by the Association and the visual evaluations of the Analyst. It has been prepared for the sole use of the Association and is not for the purpose of performing an audit, quality/forensic analyses, or background checks of historical records.
- **PREVIOUS REPLACEMENTS.** Information provided to MillerDodson Associates regarding prior replacements is considered to be accurate and reliable. Our visual evaluation is not a project audit or quality inspection.
- **EXPERIENCE WITH FUTURE REPLACEMENTS.** The Calendar of Annual Projected Replacements, lists replacements we have projected to occur over the Study Period and begins on Page C2. Actual experience in replacing the items may differ significantly from the cost estimates and time frames shown because of conditions beyond our control. These differences may be caused by maintenance practices, inflation, variations in pricing and market conditions, future technological developments, regulatory actions, acts of God, and luck. Some items may function normally during our visual evaluation and then fail without notice.

PROJECTED REPLACEMENTS

| Item | 2026 - Study Year | \$ |
|---------------------------|-------------------|----|
| No Scheduled Replacements | | |

| Item | 2027 - YEAR 1 | \$ |
|------------------------------|------------------------|----------|
| 46 | FD garage floor finish | \$21,000 |
| Total Scheduled Replacements | | \$21,000 |

| Item | 2028 - YEAR 2 | \$ |
|------------------------------|-------------------------------------------------------|-----------|
| 67 | Truck (3146) E-One Articulating Boom 100' Ladder 2003 | \$759,148 |
| Total Scheduled Replacements | | \$759,148 |

| Item | 2029 - YEAR 3 | \$ |
|------------------------------|-----------------------------|---------|
| 7 | Asphalt pavement, seal coat | \$2,150 |
| Total Scheduled Replacements | | \$2,150 |

PROJECTED REPLACEMENTS

| 2030 - YEAR 4 | | | 2031 - YEAR 5 | | |
|------------------------------|--------------------------------------------|-----------|------------------------------|---------------------------------------|-------------|
| Item | | \$ | Item | | \$ |
| 71 | Truck (3177) Rosenbauer Rescue Pumper 2011 | \$500,000 | 41 | Office equipment (allowance) | \$10,000 |
| | | | 45 | Electronics (allowance) | \$5,000 |
| | | | 48 | Server/IT system | \$10,000 |
| | | | 49 | Computers (allowance) | \$5,000 |
| | | | 65 | Truck (3124) E-One Engine Pumper 2002 | \$415,113 |
| | | | 66 | Truck (3135) E-One Tanker Pumper 2011 | \$600,000 |
| Total Scheduled Replacements | | \$500,000 | Total Scheduled Replacements | | \$1,045,113 |

| 2032 - YEAR 6 | | | 2033 - YEAR 7 | | |
|------------------------------|---------------------------------------------|-----------|------------------------------|------------------------------------------------|----------|
| Item | | \$ | Item | | \$ |
| 70 | Truck (3153) Freightliner Rescue Squad 2014 | \$200,000 | 72 | Utility Vehicle 3100 Ford Explorer Interceptor | \$35,000 |
| | | | 73 | Utility Vehicle 318 Ford Explorer Interceptor | \$35,000 |
| Total Scheduled Replacements | | \$200,000 | Total Scheduled Replacements | | \$70,000 |

PROJECTED REPLACEMENTS

| Item | 2034 - YEAR 8 | \$ |
|------------------------------|-----------------------------------------------------|-----------|
| 7 | Asphalt pavement, seal coat | \$2,150 |
| 69 | Truck (3152) Freightliner Rescue Squad 2016 | \$200,000 |
| 77 | Utility Vehicle 3183 Ford Explorer Interceptor 2014 | \$27,054 |
| Total Scheduled Replacements | | \$229,204 |

| Item | 2035 - YEAR 9 | \$ |
|---------------------------|---------------|----|
| No Scheduled Replacements | | |

| Item | 2036 - YEAR 10 | \$ |
|------------------------------|-----------------------------------------------------|-----------|
| 6 | Asphalt pavement, mill and overlay | \$21,070 |
| 9 | Flood light, ground mounted | \$2,000 |
| 22 | Masonry (10% repointing allowance) | \$9,600 |
| 31 | Exterior wall lights | \$1,800 |
| 32 | Building entry system | \$3,500 |
| 33 | Security video system | \$5,000 |
| 39 | Living quarters furniture (allowance) | \$20,000 |
| 40 | Office furniture (allowance) | \$25,000 |
| 41 | Office equipment (allowance) | \$10,000 |
| 43 | Exercise equipment (allowance) | \$15,000 |
| 44 | FD pool and ping pong table | \$9,000 |
| 49 | Computers (allowance) | \$5,000 |
| 52 | HVAC split system, (5 ton), full system replacement | \$36,000 |
| 53 | Garage ceiling tube heater | \$15,000 |
| 59 | Fire alarm and control (allowance) | \$10,000 |
| 60 | Water heater, gas (50 gallon) | \$2,600 |
| 61 | Water heater, tankless (400 BTU) | \$6,000 |
| 63 | Water filtration system | \$7,500 |
| 76 | Utility Vehicle 3183 Ford Explorer Interceptor 2017 | \$27,054 |
| 83 | Communications (allowance) | \$435,000 |
| Total Scheduled Replacements | | \$666,124 |

| Item | 2037 - YEAR 11 | \$ |
|------------------------------|---------------------------------------------|-----------|
| 46 | FD garage floor finish | \$21,000 |
| 68 | Truck (3151) Freightliner Rescue Squad 2019 | \$175,000 |
| Total Scheduled Replacements | | \$196,000 |

PROJECTED REPLACEMENTS

| 2038 - YEAR 12 | | | 2039 - YEAR 13 | | |
|------------------------------|------------------------------------------------------|----------|------------------------------|---------------------------------------|-----------|
| Item | | \$ | Item | | \$ |
| 75 | Utility Vehicle 3182 (New) Chevy Silverado 2500 2021 | \$50,000 | 7 | Asphalt pavement, seal coat | \$2,150 |
| | | | 51 | HVAC units | \$22,000 |
| | | | 64 | Truck (3121) E-One Engine Pumper 2021 | \$600,000 |
| Total Scheduled Replacements | | \$50,000 | Total Scheduled Replacements | | \$624,150 |

| 2040 - YEAR 14 | | | 2041 - YEAR 15 | | |
|------------------------------|--------------------------------------|----------|------------------------------|----------------------------------------|-------------|
| Item | | \$ | Item | | \$ |
| 74 | Utility Vehicle Can Am 008YPB00 2023 | \$36,628 | 4 | Concrete flatwork | \$2,800 |
| | | | 5 | Concrete curb and gutter, barrier | \$10,560 |
| | | | 27 | Garage overhead doors and controls | \$180,000 |
| | | | 34 | Living quarters renovate | \$25,000 |
| | | | 35 | Office renovate | \$25,000 |
| | | | 36 | Kitchen renovate | \$35,000 |
| | | | 37 | Locker renovate | \$480,000 |
| | | | 41 | Office equipment (allowance) | \$10,000 |
| | | | 45 | Electronics (allowance) | \$5,000 |
| | | | 47 | Interior lighting (allowance) | \$10,000 |
| | | | 48 | Server/IT system | \$10,000 |
| | | | 49 | Computers (allowance) | \$5,000 |
| | | | 50 | Rooftop unit, RTU (5 ton) | \$49,500 |
| | | | 54 | Mini split ductless | \$4,500 |
| | | | 55 | Plumbing (allowance) | \$10,000 |
| | | | 56 | Electrical (allowance) | \$10,000 |
| | | | 57 | Building piping (allowance) | \$10,000 |
| | | | 58 | Building mechanical system (allowance) | \$20,000 |
| | | | 78 | EMS equipment (allowance) | \$420,000 |
| | | | 79 | Turnout gear (allowance) | \$205,000 |
| | | | 80 | Fire equipment tools (allowance) | \$200,000 |
| | | | 81 | Hose equipment (allowance) | \$30,000 |
| | | | 82 | SCBA (allowance) | \$300,000 |
| Total Scheduled Replacements | | \$36,628 | Total Scheduled Replacements | | \$2,057,360 |

PROJECTED REPLACEMENTS

| 2042 - YEAR 16 | | | 2043 - YEAR 17 | | |
|------------------------------|-------------------------------|-----------|------------------------------|-------------------------------------------------------|-----------|
| Item | | \$ | Item | | \$ |
| No Scheduled Replacements | | | 67 | Truck (3146) E-One Articulating Boom 100' Ladder 2003 | \$759,148 |
| | | | Total Scheduled Replacements | | |
| | | | \$759,148 | | |
| 2044 - YEAR 18 | | | 2045 - YEAR 19 | | |
| Item | | \$ | Item | | \$ |
| 7 | Asphalt pavement, seal coat | \$2,150 | 71 | Truck (3177) Rosenbauer Rescue Pumper 2011 | \$500,000 |
| 17 | Roofing, flat membrane (EPDM) | \$230,400 | Total Scheduled Replacements | | |
| 42 | Casework | \$22,000 | | | |
| Total Scheduled Replacements | | | \$500,000 | | |
| \$254,550 | | | | | |

PROJECTED REPLACEMENTS

| Item | 2046 - YEAR 20 | \$ | Item | 2047 - YEAR 21 | \$ |
|------------------------------|---------------------------------------|-------------|------------------------------|---------------------------------------------|-----------|
| 1 | Entrance monument, composite sign | \$2,500 | 46 | FD garage floor finish | \$21,000 |
| 8 | Site light, single head, LED | \$5,100 | 70 | Truck (3153) Freightliner Rescue Squad 2014 | \$200,000 |
| 9 | Flood light, ground mounted | \$2,000 | | | |
| 16 | Roofing, asphalt shingles | \$96,000 | | | |
| 18 | Gutter and downspouts | \$12,000 | | | |
| 22 | Masonry (10% repointing allowance) | \$9,600 | | | |
| 24 | Door, steel, flush | \$9,000 | | | |
| 26 | Store front, curtain wall, refurbish | \$6,000 | | | |
| 38 | Restroom renovate | \$120,000 | | | |
| 39 | Living quarters furniture (allowance) | \$20,000 | | | |
| 40 | Office furniture (allowance) | \$25,000 | | | |
| 41 | Office equipment (allowance) | \$10,000 | | | |
| 43 | Exercise equipment (allowance) | \$15,000 | | | |
| 49 | Computers (allowance) | \$5,000 | | | |
| 53 | Garage ceiling tube heater | \$15,000 | | | |
| 65 | Truck (3124) E-One Engine Pumper 2002 | \$415,113 | | | |
| 66 | Truck (3135) E-One Tanker Pumper 2011 | \$600,000 | | | |
| 83 | Communications (allowance) | \$435,000 | | | |
| Total Scheduled Replacements | | \$1,802,313 | Total Scheduled Replacements | | \$221,000 |

| Item | 2048 - YEAR 22 | \$ | Item | 2049 - YEAR 23 | \$ |
|------------------------------|------------------------------------------------|----------|------------------------------|-----------------------------------------------------|-----------|
| 2 | Flagpole | \$3,550 | 7 | Asphalt pavement, seal coat | \$2,150 |
| 72 | Utility Vehicle 3100 Ford Explorer Interceptor | \$35,000 | 69 | Truck (3152) Freightliner Rescue Squad 2016 | \$200,000 |
| 73 | Utility Vehicle 318 Ford Explorer Interceptor | \$35,000 | 77 | Utility Vehicle 3183 Ford Explorer Interceptor 2014 | \$27,054 |
| Total Scheduled Replacements | | \$73,550 | Total Scheduled Replacements | | \$229,204 |

PROJECTED REPLACEMENTS

| Item | 2050 - YEAR 24 | \$ | Item | 2051 - YEAR 25 | \$ |
|------------------------------|---------------------------------------------|-----------|------------------------------|------------------------------------------------------|-----------|
| 3 | Concrete driveway | \$588,000 | 11 | Site light, 10' steel pole | \$16,800 |
| 12 | Vinyl fencing | \$3,750 | 20 | Siding and trim, vinyl, standard | \$5,400 |
| 44 | FD pool and ping pong table | \$9,000 | 30 | Shutters | \$14,000 |
| | | | 31 | Exterior wall lights | \$1,800 |
| | | | 33 | Security video system | \$5,000 |
| | | | 41 | Office equipment (allowance) | \$10,000 |
| | | | 45 | Electronics (allowance) | \$5,000 |
| | | | 48 | Server/IT system | \$10,000 |
| | | | 49 | Computers (allowance) | \$5,000 |
| | | | 52 | HVAC split system, (5 ton), full system replacement | \$36,000 |
| | | | 59 | Fire alarm and control (allowance) | \$10,000 |
| | | | 60 | Water heater, gas (50 gallon) | \$2,600 |
| | | | 61 | Water heater, tankless (400 BTU) | \$6,000 |
| | | | 63 | Water filtration system | \$7,500 |
| | | | 76 | Utility Vehicle 3183 Ford Explorer Interceptor 2017 | \$27,054 |
| Total Scheduled Replacements | | \$600,750 | Total Scheduled Replacements | | \$162,154 |
| Item | 2052 - YEAR 26 | \$ | Item | 2053 - YEAR 27 | \$ |
| 68 | Truck (3151) Freightliner Rescue Squad 2019 | \$175,000 | 75 | Utility Vehicle 3182 (New) Chevy Silverado 2500 2021 | \$50,000 |
| Total Scheduled Replacements | | \$175,000 | Total Scheduled Replacements | | \$50,000 |

PROJECTED REPLACEMENTS

| Item | 2054 - YEAR 28 | \$ |
|------------------------------|---------------------------------------|-----------|
| 7 | Asphalt pavement, seal coat | \$2,150 |
| 51 | HVAC units | \$22,000 |
| 64 | Truck (3121) E-One Engine Pumper 2021 | \$600,000 |
| Total Scheduled Replacements | | \$624,150 |

| Item | 2055 - YEAR 29 | \$ |
|------------------------------|--------------------------------------|----------|
| 74 | Utility Vehicle Can Am 008YPB00 2023 | \$36,628 |
| Total Scheduled Replacements | | \$36,628 |

| Item | 2056 - YEAR 30 | \$ |
|------------------------------|----------------------------------------|-----------|
| 6 | Asphalt pavement, mill and overlay | \$21,070 |
| 9 | Flood light, ground mounted | \$2,000 |
| 15 | Pavers, sand set, replace | \$3,600 |
| 22 | Masonry (10% repointing allowance) | \$9,600 |
| 25 | Door, aluminum and glass (3' X 7') | \$5,000 |
| 32 | Building entry system | \$3,500 |
| 34 | Living quarters renovate | \$25,000 |
| 35 | Office renovate | \$25,000 |
| 39 | Living quarters furniture (allowance) | \$20,000 |
| 40 | Office furniture (allowance) | \$25,000 |
| 41 | Office equipment (allowance) | \$10,000 |
| 43 | Exercise equipment (allowance) | \$15,000 |
| 49 | Computers (allowance) | \$5,000 |
| 50 | Rooftop unit, RTU (5 ton) | \$49,500 |
| 53 | Garage ceiling tube heater | \$15,000 |
| 54 | Mini split ductless | \$4,500 |
| 55 | Plumbing (allowance) | \$10,000 |
| 56 | Electrical (allowance) | \$10,000 |
| 57 | Building piping (allowance) | \$10,000 |
| 58 | Building mechanical system (allowance) | \$20,000 |
| 62 | Hot water, holding tank | \$4,000 |
| 83 | Communications (allowance) | \$435,000 |
| Total Scheduled Replacements | | \$727,770 |

| Item | 2057 - YEAR 31 | \$ |
|------------------------------|------------------------|----------|
| 46 | FD garage floor finish | \$21,000 |
| Total Scheduled Replacements | | \$21,000 |

PROJECTED REPLACEMENTS

[illegible]

PROJECTED REPLACEMENTS

| 2062 - YEAR 36 | | | 2063 - YEAR 37 | | |
|------------------------------|---------------------------------------------|-----------|------------------------------|------------------------------------------------|----------|
| Item | | \$ | Item | | \$ |
| 47 | Interior lighting (allowance) | \$10,000 | 72 | Utility Vehicle 3100 Ford Explorer Interceptor | \$35,000 |
| 70 | Truck (3153) Freightliner Rescue Squad 2014 | \$200,000 | 73 | Utility Vehicle 318 Ford Explorer Interceptor | \$35,000 |
| Total Scheduled Replacements | | \$210,000 | Total Scheduled Replacements | | \$70,000 |

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SECTION D - CONDITION ASSESSMENT

General Comments. MillerDodson Associates conducted a Reserve Study at Sample Township Fire Department in February 2023. Sample Township Fire Department appears to be generally in good condition. A review of the Replacement Reserve Inventory will show that we are anticipating most of the components achieving their normal economic lives.

The following comments pertain to the larger, more significant components in the Replacement Reserve Inventory and to those items that are unique or deserving of attention because of their condition or the manner in which they have been treated in the Replacement Reserve Analysis or Inventory.

IMPORTANT NOTE: This Condition Assessment is based upon visual and apparent conditions of the common elements of the community which were observed by the Reserve Analyst at the time of the site visit. This Condition Assessment does not constitute, nor is it a substitute for, a professional Structural Evaluation of the buildings, amenities, or systems. MillerDodson strongly recommends that the Township retain the services of a Structural Engineer to conduct thorough and periodic evaluations of the buildings, balconies, and any other structural components of the buildings and amenities of the Association.

General Condition Statements.

Excellent. 100% to 90% of Normal Economic Life expected, with no appreciable wear or defects.

Good. 90% to 60% of Normal Economic Life expected, minor wear or cosmetic defects found. Normal maintenance should be expected. If performed properly, normal maintenance may increase the useful life of a component. Otherwise, the component is wearing normally.

Fair. 60% to 30% of Normal Economic Life expected moderate wear with defects found. Repair actions should be taken to extend the life of the component or to correct repairable defects and distress. Otherwise, the component is wearing normally.

Marginal. 30% to 10% of Normal Economic Life expected, with moderate to significant wear or distress found. Repair actions are expected to be cost-effective for localized issues, but normal wear and use are evident. The component is reaching the end of the Normal Economic Life.

Poor. 10% to 0% of Normal Economic Life expected, with significant distress and wear. Left unattended, additional damage to underlying structures is likely to occur. Further maintenance is unlikely to be cost-effective.

(Continued on next page)

INTERIOR ITEMS

Sample Fire Department. Sample Fire Department maintains a facility and site. The Sample Fire department building is a two-story structure with a brick facade and asphalt shingle roof. The facility has recently been renovated and is in good condition.



Fire Department Site. The site items of the fire department consist of concrete drives, a flagpole, and site lighting. The site items are in good condition.



Fire Department Building Exterior. The building exterior consists of a split face block, metal/glass overhead doors, metal doors, asphalt shingle roof, and windows. The exterior conditions are in good condition.



Fire Department Interior. The building interior consists of an office area, building systems, fireman living quarters, and garages. The interior conditions have recently been renovated and are in good condition.







Department Equipment. The Fire Department maintains equipment. The department has given a list of equipment and has been itemized within the report. Some items do not have a general lifespan and have been given an estimated lifespan replacement.

This Condition Assessment is based upon our visual survey of the property. The sole purpose of the visual survey was an evaluation of the common and limited common elements of the property to ascertain their remaining useful life and replacement cost. Our evaluation assumed that all components met building code requirements in force at the time of construction. Our visual survey was conducted with care by experienced persons, but no warranty or guarantee is expressed or implied.

End of Condition Assessment

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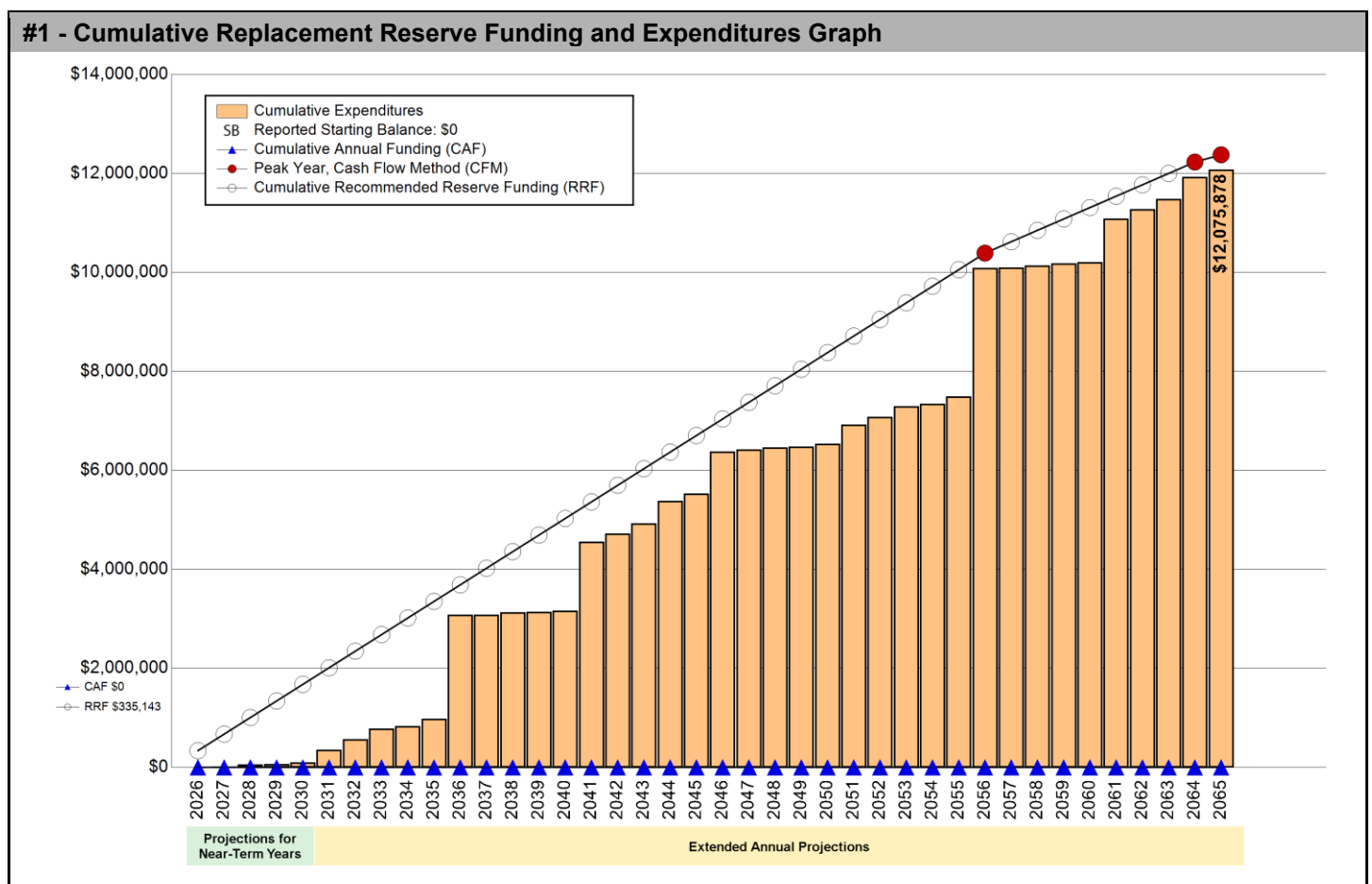
SECTION A - FINANCIAL ANALYSIS

The Sample Township Police Department Replacement Reserve Analysis uses the Cash Flow Method (CFM) to calculate Replacement Reserve funding for the periodic replacement of the 143 Projected Replacements identified in the Replacement Reserve Inventory.

\$335,143 RECOMMENDED REPLACEMENT RESERVE FUNDING FOR THE STUDY YEAR, 2026

We recommend the City adopt a Replacement Reserve Funding Plan based on the annual funding recommendation above. Inflation adjusted funding for subsequent years is shown on Page A2.5.

Sample Township Police Department reports a Starting Balance of \$0 and Annual Funding totaling \$0, which is inadequate to fund projected replacements starting in 2027. See Page A2.3 for a more detailed evaluation.



We have established \$0 as a Starting Balance based on input from the Financial Officer. Please understand that this can (and should) be revised prior to any further distribution of this study. Once the information is provided, we can input the amount(s) into the report and re-run the calculations with that information incorporated which will reflect the condition of the reserve for the study year and future years.

The significant increase in the Recommended Annual Reserve Funding shown above is not unusual for community associations for whom this is their first professional Replacement Reserve Study. We recommend that the Association increase its Reserve Funding level as soon as possible. Given the high rates of inflation in today's construction industry, the longer that the Association delays in adequately funding its Reserves, the harder it will become to make up for the underfunding. Furthermore, delaying this increase will place an unfair financial burden on long-term and future owners, and may adversely affect property values.

REPLACEMENT RESERVE ANALYSIS - GENERAL INFORMATION

The Sample Township Police Department Replacement Reserve Analysis calculations of recommended funding of Replacement Reserves by the Cash Flow Method (CFM) and the evaluation of the Current Funding are based upon the same Study Year, Study Period, Beginning Balance, Replacement Reserve Inventory and Level of Service.

2026 STUDY YEAR

The City reports that their accounting year begins on January 1, and the Study Year, the first year evaluated by the Replacement Reserve Analysis, begins on January 1, 2026.

40 Years STUDY PERIOD

The Replacement Reserve Analysis evaluates the funding of Replacement Reserves over a 40-year Study Period

\$0 STARTING BALANCE

The City reports Replacement Reserves on Deposit totaling \$0 at the start of the Study Year.

Level One LEVEL OF SERVICE

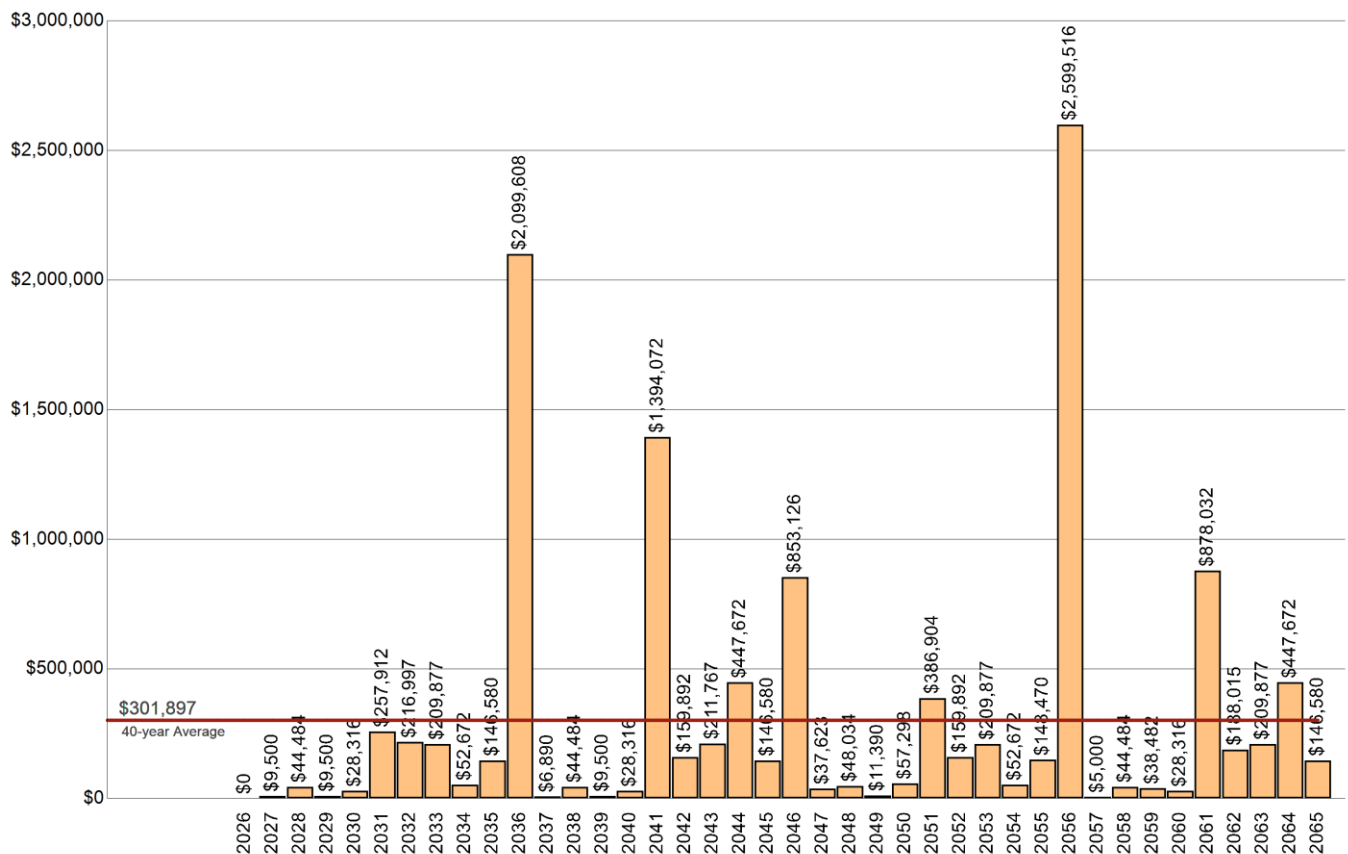
The Replacement Reserve Inventory has been developed in compliance with the National Reserve Study Standards for a Level One Study, as defined by the Community Associations Institute (CAI).

\$12,075,878 REPLACEMENT RESERVE INVENTORY - PROJECTED REPLACEMENTS

The Sample Township Police Department Replacement Reserve Inventory identifies 143 items that will require periodic replacement, that are to be funded from Replacement Reserves. We estimate the cost of these replacements will be \$12,075,878 over the 40-year Study Period. The Projected Replacements are divided into 6 major categories starting on Page B2.3. Pages B2.1-B2.2 provide detailed information on the Replacement Reserve Inventory.

#2 - Annual Expenditures for Projected Replacements Graph

This graph shows annual expenditures for Projected Replacements over the 40-year Study Period. The red line shows the average annual expenditure of \$301,897. Section C2 provides a year by year Calendar of these expenditures.



UPDATING OF THE FUNDING PLAN

The City has a responsibility to review the Funding Plan annually. The review should include a comparison and evaluation of actual reserve funding with recommended levels shown on Page A2.4 and A2.5. The Projected Replacements listed on Page C2.2 should be compared with any replacements accomplished and funded from Replacement Reserves. Discrepancies should be evaluated and if necessary, the Reserve Study should be updated or a new study commissioned. We recommend annual increases in replacement reserve funding to account for the impact of inflation. Inflation Adjusted Funding is discussed on Page A2.5.

UPDATING OF THE REPLACEMENT RESERVE STUDY

At a minimum, the Replacement Reserve Study should be professionally updated every three to five years or after completion of a major replacement project. Updating should also be considered if during the annual review of the Funding Plan, discrepancies are noted between projected and actual reserve funding or replacement costs. Updating may also be necessary if there is a meaningful discrepancy between the actual inflation rate and the inflation rate used for the Inflation Adjusted Funding of Replacement Reserves on Page A2.5.

ANNUAL EXPENDITURES AND CURRENT FUNDING

The annual expenditures that comprise the \$12,075,878 of Projected Expenditures over the 40-year Study Period and the impact of the City continuing to fund Replacement Reserves at the current level are detailed in Table 3.

| #3 - Table of Annual Expenditures and Current Funding Data - Years 0 through 39 | | | | | | | | | | |
|---------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Year | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
| Starting Balance | | | | | | | | | | |
| Projected Replacements | | (\$9,500) | (\$44,484) | (\$9,500) | (\$28,316) | (\$257,912) | (\$216,997) | (\$209,877) | (\$52,672) | (\$146,580) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | | (\$9,500) | (\$53,984) | (\$63,484) | (\$91,800) | (\$349,712) | (\$566,709) | (\$776,586) | (\$829,258) | (\$975,838) |
| Cumulative Expenditures | | (\$9,500) | (\$53,984) | (\$63,484) | (\$91,800) | (\$349,712) | (\$566,709) | (\$776,586) | (\$829,258) | (\$975,838) |
| Cumulative Receipts | | | | | | | | | | |
| Year | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
| Projected Replacements | (\$2,099,608) | (\$6,890) | (\$44,484) | (\$9,500) | (\$28,316) | (\$1,394,072) | (\$159,892) | (\$211,767) | (\$447,672) | (\$146,580) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$3,075,446) | (\$3,082,336) | (\$3,126,820) | (\$3,136,320) | (\$3,164,636) | (\$4,558,708) | (\$4,718,600) | (\$4,930,366) | (\$5,378,038) | (\$5,524,618) |
| Cumulative Expenditures | (\$3,075,446) | (\$3,082,336) | (\$3,126,820) | (\$3,136,320) | (\$3,164,636) | (\$4,558,708) | (\$4,718,600) | (\$4,930,366) | (\$5,378,038) | (\$5,524,618) |
| Cumulative Receipts | | | | | | | | | | |
| Year | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 |
| Projected Replacements | (\$853,126) | (\$37,623) | (\$48,034) | (\$11,390) | (\$57,298) | (\$386,904) | (\$159,892) | (\$209,877) | (\$52,672) | (\$148,470) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$6,377,744) | (\$6,415,367) | (\$6,463,401) | (\$6,474,791) | (\$6,532,089) | (\$6,918,993) | (\$7,078,885) | (\$7,288,762) | (\$7,341,434) | (\$7,489,904) |
| Cumulative Expenditures | (\$6,377,744) | (\$6,415,367) | (\$6,463,401) | (\$6,474,791) | (\$6,532,089) | (\$6,918,993) | (\$7,078,885) | (\$7,288,762) | (\$7,341,434) | (\$7,489,904) |
| Cumulative Receipts | | | | | | | | | | |
| Year | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2064 | 2065 |
| Projected Replacements | (\$2,599,516) | (\$5,000) | (\$44,484) | (\$38,482) | (\$28,316) | (\$878,032) | (\$188,015) | (\$209,877) | (\$447,672) | (\$146,580) |
| Annual Deposit | | | | | | | | | | |
| End of Year Balance | (\$10,089,420) | (\$10,094,420) | (\$10,138,904) | (\$10,177,386) | (\$10,205,702) | (\$11,083,734) | (\$11,271,749) | (\$11,481,626) | (\$11,929,298) | (\$12,075,878) |
| Cumulative Expenditures | (\$10,089,420) | (\$10,094,420) | (\$10,138,904) | (\$10,177,386) | (\$10,205,702) | (\$11,083,734) | (\$11,271,749) | (\$11,481,626) | (\$11,929,298) | (\$12,075,878) |
| Cumulative Receipts | | | | | | | | | | |

EVALUATION OF CURRENT FUNDING

The evaluation of Current Funding (Starting Balance of \$0 & annual funding of \$0), is done in today's dollars with no adjustments for inflation or interest earned on Replacement Reserves. The evaluation assumes Replacement Reserves will only be used for the 143 Projected Replacements identified in the Replacement Reserve Inventory and that the City will continue Annual Funding of \$0 throughout the 40-year Study Period.

Annual Funding of \$0 is approximately 0 percent of the \$335,143 recommended Annual Funding calculated by the Cash Flow Method for 2026, the Study Year.

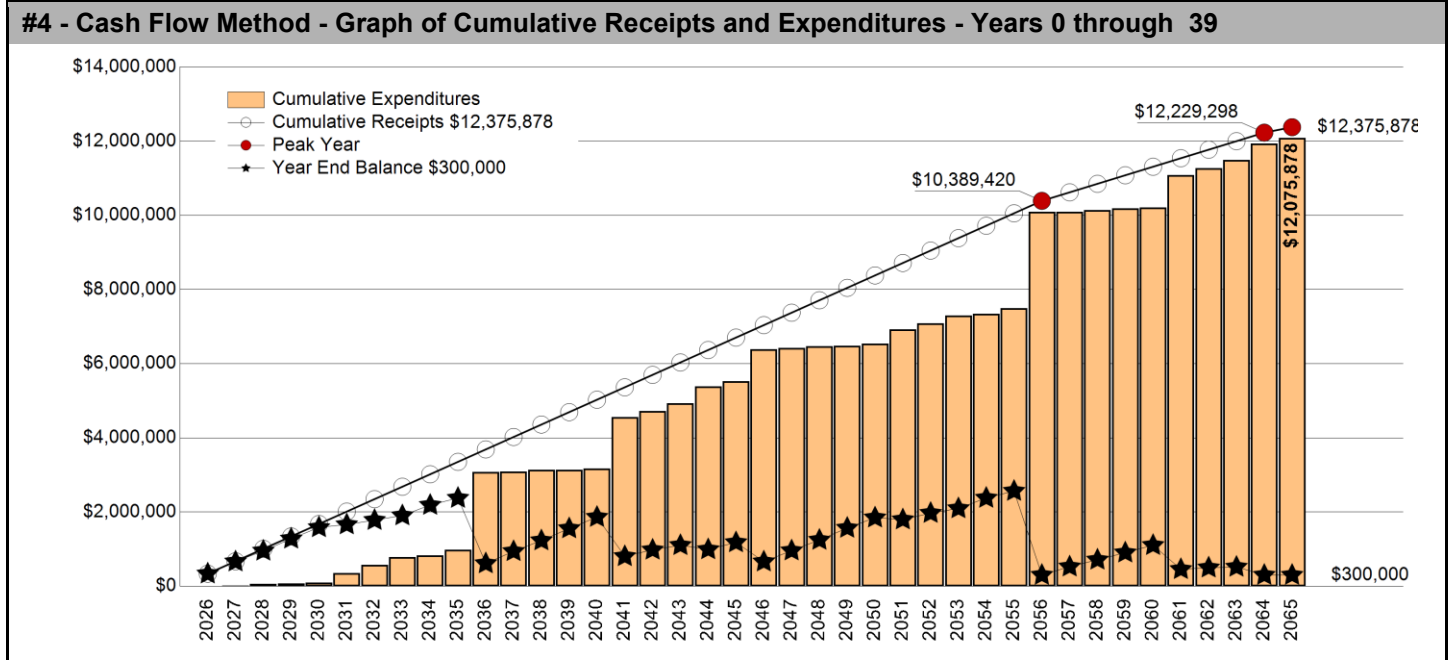
See the Executive Summary for the Current Funding Statement.

CASH FLOW METHOD FUNDING

\$335,143 RECOMMENDED REPLACEMENT RESERVE FUNDING FOR 2026

Recommended Replacement Reserve Funding has been calculated using the Cash Flow Method (also called the Straight Line or Threshold Method). This method calculates a constant annual funding between peaks in cumulative expenditures, while maintaining a Minimum Balance (threshold) in the Peak Years.

- **Peak Years.** The First Peak Year occurs in 2056 with Replacement Reserves on Deposit dropping to the Minimum Balance after the completion of \$10,089,420 of replacements from 2026 to 2056. Recommended funding is anticipated to decline in 2057. Peak Years are identified in Chart 4 and Table 5.
- **Threshold (Minimum Balance).** The calculations assume a Minimum Balance of \$300,000 will always be held in reserve, which is calculated by rounding the 12-month 40-year average annual expenditure of \$301,897 as shown on Graph #2.
- **Cash Flow Method Study Period.** Cash Flow Method calculates funding for \$12,075,878 of expenditures over the 40-year Study Period. It does not include funding for any projects beyond 2065 and in 2065, the end of year balance will always be the Minimum Balance.



#5 - Cash Flow Method - Table of Receipts & Expenditures - Years 0 through 39

| Year | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|-------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| Starting Balance | | | | | | | | | | |
| Projected Replacements | | (\$9,500) | (\$44,484) | (\$9,500) | (\$28,316) | (\$257,912) | (\$216,997) | (\$209,877) | (\$52,672) | (\$146,580) |
| Annual Deposit | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 |
| End of Year Balance | \$335,143 | \$660,785 | \$951,444 | \$1,277,086 | \$1,583,913 | \$1,661,144 | \$1,779,289 | \$1,904,555 | \$2,187,026 | \$2,375,588 |
| Cumulative Expenditures | | (\$9,500) | (\$53,984) | (\$63,484) | (\$91,800) | (\$349,712) | (\$566,709) | (\$776,586) | (\$829,258) | (\$975,838) |
| Cumulative Receipts | \$335,143 | \$670,285 | \$1,005,428 | \$1,340,570 | \$1,675,713 | \$2,010,856 | \$2,345,998 | \$2,681,141 | \$3,016,283 | \$3,351,426 |
| Year | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
| Projected Replacements | (\$2,099,608) | (\$6,890) | (\$44,484) | (\$9,500) | (\$28,316) | (\$1,394,072) | (\$159,892) | (\$211,767) | (\$447,672) | (\$146,580) |
| Annual Deposit | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 |
| End of Year Balance | \$611,123 | \$939,375 | \$1,230,034 | \$1,555,677 | \$1,862,503 | \$803,574 | \$978,824 | \$1,102,200 | \$989,671 | \$1,178,233 |
| Cumulative Expenditures | (\$3,075,446) | (\$3,082,336) | (\$3,126,820) | (\$3,136,320) | (\$3,164,636) | (\$4,558,708) | (\$4,718,600) | (\$4,930,366) | (\$5,378,038) | (\$5,524,618) |
| Cumulative Receipts | \$3,686,568 | \$4,021,711 | \$4,356,854 | \$4,691,996 | \$5,027,139 | \$5,362,281 | \$5,697,424 | \$6,032,567 | \$6,367,709 | \$6,702,852 |
| Year | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 |
| Projected Replacements | (\$853,126) | (\$37,623) | (\$48,034) | (\$11,390) | (\$57,298) | (\$386,904) | (\$159,892) | (\$209,877) | (\$52,672) | (\$146,470) |
| Annual Deposit | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 | \$335,143 |
| End of Year Balance | \$660,250 | \$957,769 | \$1,244,878 | \$1,568,631 | \$1,846,475 | \$1,794,714 | \$1,969,965 | \$2,095,230 | \$2,377,701 | \$2,564,373 |
| Cumulative Expenditures | (\$6,377,744) | (\$6,415,367) | (\$6,463,401) | (\$6,474,791) | (\$6,532,089) | (\$6,918,993) | (\$7,078,885) | (\$7,288,762) | (\$7,341,434) | (\$7,489,904) |
| Cumulative Receipts | \$7,037,994 | \$7,373,137 | \$7,708,279 | \$8,043,422 | \$8,378,565 | \$8,713,707 | \$9,048,850 | \$9,383,992 | \$9,719,135 | \$10,054,278 |
| Year | 1st Peak - 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2nd Peak - 2064 | 3rd Peak - 2065 |
| Projected Replacements | (\$2,599,516) | (\$5,000) | (\$44,484) | (\$38,482) | (\$28,316) | (\$878,032) | (\$188,015) | (\$209,877) | (\$447,672) | (\$146,580) |
| Annual Deposit | \$335,143 | \$229,985 | \$229,985 | \$229,985 | \$229,985 | \$229,985 | \$229,985 | \$229,985 | \$229,985 | \$146,580 |
| End of Year Balance | \$300,000 | \$524,985 | \$710,486 | \$901,988 | \$1,103,657 | \$455,610 | \$497,579 | \$517,687 | \$300,000 | \$300,000 |
| Cumulative Expenditures | (\$10,089,420) | (\$10,094,420) | (\$10,138,904) | (\$10,177,386) | (\$10,205,702) | (\$11,083,734) | (\$11,271,749) | (\$11,481,626) | (\$11,929,298) | (\$12,075,878) |
| Cumulative Receipts | \$10,389,420 | \$10,619,405 | \$10,849,390 | \$11,079,374 | \$11,309,359 | \$11,539,344 | \$11,769,328 | \$11,999,313 | \$12,229,298 | \$12,375,878 |

INFLATION ADJUSTED FUNDING

The Cash Flow Method calculations on Page A4 have been done in today's dollars with no adjustment for inflation. At MillerDodson, we believe that long-term inflation forecasting is effective at demonstrating the power of compounding, not at calculating appropriate funding levels for Replacement Reserves. We have developed this proprietary model to estimate the short-term impact of inflation on Replacement Reserve funding.

\$335,143 2026 - CASH FLOW METHOD RECOMMENDED FUNDING

The 2026 Study Year calculations have been made using current replacement costs

\$355,251 2027 - 6.0% INFLATION ADJUSTED FUNDING

A new analysis calculates the 2027 funding based on three assumptions:

- Starting Balance totaling \$335,143 on January 1, 2027.
- 2027 Non-inflation replacement costs listed in Section C, \$9,500, will be replaced at approximately \$10,070, 6.00% compounded inflation increase to 2026 costs.
- The \$355,251 inflation-adjusted funding in 2027 is a 6.0% increase over the non-inflation-adjusted funding of \$335,143.

\$376,566 2028 - 6.0% INFLATION ADJUSTED FUNDING

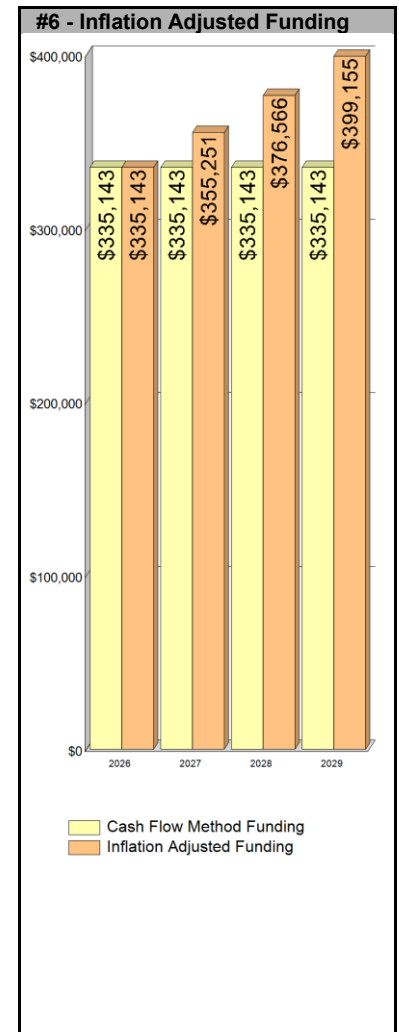
A new analysis calculates the 2028 funding based on three assumptions:

- Starting balance of approximately \$680,324 = 2028 Starting Balance \$335,143, plus Inflation Adjusted Funding \$355,251 for 2027, minus \$10,070 2027 Inflation Adjusted Cost.
- 2028 Non-inflation replacement costs listed in Section C, \$44,484, will be replaced at approximately \$49,982, 6.0% compounded inflation increase to 2026 costs.
- The \$376,566 inflation-adjusted funding in 2028 is a 6.0% increase over the non-inflation-adjusted funding of \$355,251 for 2027.

\$399,155 2029 - 6.0% INFLATION ADJUSTED FUNDING

A new analysis calculates the 2029 funding based on three assumptions:

- Starting balance of approximately \$1,006,908 = 2029 Starting Balance \$680,324, plus Inflation Adjusted Funding \$376,566 for 2028, minus \$49,982 2028 Inflation Adjusted Cost.
- 2029 Non-inflation replacement costs listed in Section C, \$9,500, will be replaced at approximately \$11,315, 6.0% compounded inflation increase to 2026 costs.
- The \$399,155 inflation-adjusted funding in 2029 is a 6.0% increase over the non-inflation-adjusted funding of \$376,566 for 2028.



Year Four and Beyond

The inflation-adjusted funding calculations outlined above are not intended to be a substitute for periodic evaluation of common elements by an experienced Reserve Analyst. Industry Standards, lender requirements, and many state and local statutes require a Replacement Reserve Study to be professionally updated every 3 to 5 years.

Inflation Adjustment

Prior to approving a budget based upon the 2027, 2028 and 2029 inflation-adjusted funding calculations above, the 6.00 percent base rate of inflation used in our calculations should be compared to rates published by the Bureau of Labor Statistics. If there is a significant discrepancy (over 1 percentage point), contact MillerDodson Associates prior to using the Inflation Adjusted Funding.

Interest on Reserves

The recommended funding calculations do not account for interest earned on Replacement Reserves. In 2026, based on a 1.00 percent interest rate, we estimate the City may earn \$1,676 on an average balance of \$167,571, \$5,077 on an average balance of \$507,733 in 2027, and \$8,437 on \$843,696 in 2028. The City may elect to attribute 100 percent of the earned interest to Reserves, resulting in a reduction in the 2026 funding from \$335,143 to \$333,467 (a 0.50 percent reduction), \$355,251 to \$350,174 in 2027 (a 1.42 percent reduction), and \$376,566 to \$368,129 in 2028 (a 2.24 percent reduction).

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SECTION B - REPLACEMENT RESERVE INVENTORY

- **PROJECTED REPLACEMENTS.** Sample Township Police Department - Replacement Reserve Inventory identifies 143 items that are Projected Replacements and the periodic replacements of these items are scheduled for funding from Replacement Reserves. The Projected Replacements have an estimated one-time replacement cost of \$5,178,277. Cumulative Replacements totaling \$12,075,878 are scheduled in the Replacement Reserve Inventory over the 40-year Study Period. Cumulative Replacements include those components that are replaced more than once during the period of the study.

Projected Replacements are the replacement of commonly-owned physical assets that require periodic replacement and whose replacement is to be funded from Replacement Reserves.

- **TAX CODE.** The United States Tax Code grants favorable tax status to Replacement Reserves, conditioned on expenditures being made within certain guidelines. These guidelines typically exclude maintenance activities, minor repairs, and capital improvements.
- **EXCLUDED ITEMS.** Some of the items contained in the Replacement Reserve Inventory are 'Excluded Items'. Multiple categories of items are typically excluded from funding by Replacement Reserves, including but not limited to:

Value. Items with a replacement cost of less than \$1000 and/or a normal economic life of less than 3 years are typically excluded from funding from Replacement Reserves. This exclusion should reflect the City policy on the administration of Replacement Reserves. If the City has selected an alternative level, it will be noted in the Replacement Reserve Inventory - General Comments on Page B2.2.

Long-lived Items. Items are excluded from the Replacement Reserve Inventory when items are properly maintained and are assumed to have a life equal to the property.

Unit Improvements. Items owned by a single unit and where the items serve a single unit are generally assumed to be the responsibility of that unit, not the City.

Other Non-Common Improvements. Items owned by the local government, public and private utility companies, the United States Postal Service, Master Associations, state and local highway authorities, etc., may be installed on property that is owned by the City. These types of items are generally not the responsibility of the City and are excluded from the Replacement Reserve Inventory.

- **CATEGORIES.** The 143 items included in the Sample Township Police Department Replacement Reserve Inventory are divided into 6 major categories. Each category is printed on a separate page, beginning on page B2.3.
- **LEVEL OF SERVICE.** This Replacement Reserve Inventory has been developed in compliance with the standards established for a Level One Study - Full Service, as defined by the National Reserve Study Standards, established in 1998 by the Community Associations Institute, which states:

A Level I - Full-Service Reserve Study includes the computation of complete component inventory information regarding commonly owned components provided by the Association, quantities derived from field measurements, and/or quantity takeoffs from to-scale engineering drawings that may be made available. The condition of all components is ascertained from a visual inspection of each component by the analyst. The remaining economic life and the value of the components are provided based on these observations and the funding status and funding plan are then derived from the analysis of this data.

REPLACEMENT RESERVE INVENTORY - GENERAL INFORMATION (CONT'D)

- **INVENTORY DATA.** Each of the 143 Projected Replacements listed in the Replacement Reserve Inventory includes the following data:
 - Item Number.** The Item Number is assigned sequentially and is intended for identification purposes only.
 - Item Description.** We have identified each item included in the Inventory. Additional information may be included in the Comments section at the bottom of each page of the Inventory.
 - Units.** We have used standard abbreviations to identify the number of units including SF-square feet, LF-lineal feet, SY-square yard, LS-lump sum, EA-each, and PR-pair. Non-standard abbreviations are noted in the Comments section at the bottom of the page.
 - Number of Units.** The methods used to develop the quantities are discussed in "Level of Service" above.
 - Unit Replacement Cost.** We use four sources to develop the unit cost data shown in the Inventory; actual replacement cost data provided by the client, information provided by local contractors and suppliers, industry standard estimating manuals, and a cost database we have developed based upon our detailed interviews with contractors and service providers who are specialists in their respective lines of work.
 - Normal Economic Life (Years).** The number of years that a new and properly installed item should be expected to remain in service.
 - Remaining Economic Life (Years).** The estimated number of years before an item will need to be replaced. In "normal" conditions, this could be calculated by subtracting the age of the item from the Normal Economic Life of the item, but only rarely do physical assets age "normally". Some items may have longer or shorter lives depending on many factors such as environment, initial quality of the item, maintenance, etc.
 - Total Replacement Cost.** This is calculated by multiplying the Unit Replacement Cost by the Number of Units.
- **PARTIAL FUNDING.** Items may have been included in the Replacement Reserve Inventory at less than 100 percent of their full quantity and/or replacement cost. This is done on items that will never be replaced in their entirety, but which may require periodic replacements over an extended period of time. The assumptions that provide the basis for any partial funding are noted in the Comments section.
- **REMAINING ECONOMIC LIFE GREATER THAN 40 YEARS.** The calculations do not include funding for initial replacements beyond 40 years. These replacements are included in this Study for tracking and evaluation. They should be included for funding in future Studies, when they enter the 40-year window.
- **ACCURACY OF THE ANALYSIS.** The accuracy of the Replacement Reserve Analysis is dependent upon expenditures from Replacement Reserves being made ONLY for the 143 Projected Replacements specifically listed in the Replacement Reserve Inventory. The inclusion/exclusion of items from the Replacement Reserve Inventory is discussed on Page B2.1.

| SITE ITEMS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|--------------------------------------|---------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 1 | Entrance monument | ls | 1 | \$5,000.00 | 15 | 10 | \$5,000 |
| 2 | Flag pole | ea | 1 | \$3,550.00 | 25 | 22 | \$3,550 |
| 3 | Concrete (6% allowance) | sf | 372 | \$14.00 | 25 | 15 | \$5,208 |
| 4 | Concrete, stamped | sf | 600 | \$20.00 | 25 | 20 | \$12,000 |
| 5 | Concrete curbs (6% allowance) | ft | 45 | \$42.00 | 6 | 5 | \$1,890 |
| 6 | Asphalt pavement, mill and overlay | sf | 38,000 | \$2.45 | 20 | 10 | \$93,100 |
| 7 | Asphalt pavement, seal coat | sf | 38,000 | \$0.25 | 5 | 3 | \$9,500 |
| 8 | Fence, 8' PTL, wood stockade | ft | 90 | \$32.00 | 20 | 5 | \$2,880 |
| 9 | Stormwater management (allowance) | ls | 1 | \$20,000.00 | 10 | 10 | \$20,000 |
| 10 | Domestic water (allowance) | ls | 1 | \$10,000.00 | 10 | 10 | \$10,000 |
| 11 | Septic system | ls | 1 | \$15,000.00 | 15 | 15 | \$15,000 |
| 12 | Flood light, ground mounted | ea | 18 | \$210.00 | 10 | 10 | \$3,780 |
| 13 | Flood light, building mounted | ea | 8 | \$280.00 | 10 | 10 | \$2,240 |
| 14 | Site light, standard single head, LED | ea | 15 | \$700.00 | 20 | 15 | \$10,500 |
| 15 | Site light, 10' steel pole | ea | 15 | \$2,200.00 | 25 | 20 | \$33,000 |
| 16 | Vehicular garage entry system | ea | 1 | \$3,500.00 | 15 | 10 | \$3,500 |
| 17 | Metal safety bollards | ea | 11 | \$750.00 | 40 | 30 | \$8,250 |
| Replacement Costs - Page Subtotal | | | | | | | \$239,398 |

| COMMENTS |
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| EXTERIOR ITEMS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|------------------------------------------|------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 18 | Roofing, asphalt shingles | sf | 25,000 | \$4.00 | 25 | 20 | \$100,000 |
| 19 | Gutter and downspouts, 5" aluminum | ft | 1,000 | \$12.00 | 30 | 20 | \$12,000 |
| 20 | Siding and trim, cementitious | sf | 2,400 | \$20.00 | 50 | 35 | \$48,000 |
| 21 | Trim and soffits | sf | 2,200 | \$10.00 | 50 | 35 | \$22,000 |
| 22 | Masonry (10% repointing allowance) | sf | 440 | \$12.00 | 10 | 10 | \$5,280 |
| 23 | Windows | sf | 600 | \$68.00 | 40 | 30 | \$40,800 |
| 24 | Store front doors and glazing | sf | 100 | \$125.00 | 40 | 35 | \$12,500 |
| 25 | Door, steel, flush | ea | 7 | \$2,000.00 | 25 | 20 | \$14,000 |
| 26 | Door, aluminum and glass (6'X7') | pr | 2 | \$3,500.00 | 35 | 30 | \$7,000 |
| 27 | Door, entry glass | ea | 4 | \$3,000.00 | 25 | 20 | \$12,000 |
| 28 | Garage overhead doors and controls | ea | 5 | \$7,500.00 | 20 | 15 | \$37,500 |
| 29 | Exterior can lights | ea | 10 | \$300.00 | 15 | 15 | \$3,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$314,080 |

| COMMENTS |
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| INTERIOR ITEMS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|------------------------------------------|-------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 30 | Building entry system | ea | 1 | \$3,500.00 | 20 | 10 | \$3,500 |
| 31 | Security video system | ea | 1 | \$10,000.00 | 15 | 10 | \$10,000 |
| 32 | Lobby/corridor renovate | sf | 500 | \$40.00 | 20 | 20 | \$20,000 |
| 33 | Office renovate | sf | 6,500 | \$50.00 | 15 | 15 | \$325,000 |
| 34 | Secured police areas renovate (allowance) | ls | 1 | \$50,000.00 | 20 | 15 | \$50,000 |
| 35 | Kitchen renovate | sf | 200 | \$7,500.00 | 20 | 10 | \$1,500,000 |
| 36 | Restroom, renovate | sf | 500 | \$150.00 | 20 | 18 | \$75,000 |
| 37 | Locker/Shower room, renovate | sf | 800 | \$400.00 | 20 | 18 | \$320,000 |
| 38 | Furniture (allowance) | ls | 1 | \$30,000.00 | 10 | 10 | \$30,000 |
| 39 | Kitchen appliance (allowance) | ls | 1 | \$15,000.00 | 10 | 10 | \$15,000 |
| 40 | Fitness equipment (allowance) | ls | 1 | \$10,000.00 | 10 | 10 | \$10,000 |
| 41 | Office equipment (allowance) | ls | 1 | \$5,000.00 | 5 | 5 | \$5,000 |
| 42 | Electronics (allowance) | ls | 1 | \$5,000.00 | 5 | 5 | \$5,000 |
| 43 | Interior lighting (allowance) | ls | 1 | \$10,000.00 | 10 | 10 | \$10,000 |
| 44 | Building casework | ft | 200 | \$275.00 | 20 | 20 | \$55,000 |
| 45 | Interior doors (allowance) | ls | 1 | \$20,000.00 | 25 | 25 | \$20,000 |
| 46 | Interior glazing (allowance) | ls | 1 | \$20,000.00 | 40 | 40 | \$20,000 |
| 47 | Shooting range renovate | sf | 1,000 | \$30.00 | 20 | 20 | \$30,000 |
| 48 | Shooting range equipment (allowance) | ls | 1 | \$5,000.00 | 5 | 5 | \$5,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$2,508,500 |

| COMMENTS |
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| BUILDING SYSTEMS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|--------------------------------------------|----------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 49 | Plumbing (allowance) | ls | 1 | \$10,000.00 | 10 | 10 | \$10,000 |
| 50 | Electrical (allowance) | ls | 1 | \$10,000.00 | 15 | 15 | \$10,000 |
| 51 | Building piping (allowance) | ls | 1 | \$10,000.00 | 20 | 15 | \$10,000 |
| 52 | Building mechanical system (allowance) | ls | 1 | \$20,000.00 | 20 | 20 | \$20,000 |
| 53 | Rooftop unit, RTU | ea | 2 | \$80,000.00 | 20 | 15 | \$160,000 |
| 54 | Air Handler unit | ea | 2 | \$80,000.00 | 20 | 15 | \$160,000 |
| 55 | HVAC split system | ea | 1 | \$10,500.00 | 15 | 10 | \$10,500 |
| 56 | Unit heater, gas | ea | 3 | \$5,000.00 | 20 | 15 | \$15,000 |
| 57 | Boiler, gas, | ea | 2 | \$20,000.00 | 40 | 35 | \$40,000 |
| 58 | Circulation pumps | ea | 2 | \$35,000.00 | 20 | 20 | \$70,000 |
| 59 | Domestic water booster system motor and pump | ea | 1 | \$3,800.00 | 15 | 15 | \$3,800 |
| 60 | Water heater, commercial gas (80 gallon) | ea | 1 | \$12,000.00 | 15 | 15 | \$12,000 |
| 61 | Hot water, holding tank | ea | 1 | \$10,500.00 | 30 | 30 | \$10,500 |
| 62 | Fire alarm and control (allowance} | ls | 1 | \$10,000.00 | 15 | 10 | \$10,000 |
| 63 | Sprinkler system (allowance) | ls | 1 | \$5,000.00 | 15 | 15 | \$5,000 |
| 64 | Sprinkler system, fire pump | ea | 1 | \$45,000.00 | 20 | 20 | \$45,000 |
| 65 | Emmergency electrical backup system | ea | 1 | \$35,000.00 | 20 | 15 | \$35,000 |
| 66 | Emergency generator, 50 kilowatts | ea | 1 | \$110,000.00 | 30 | 20 | \$110,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$736,800 |

| COMMENTS | | | | | | | |
|----------|--|--|--|--|--|--|--|
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| EQUIPMENT - VEHICLES PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|------------------------------------------------|--------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 67 | Police vehicle Ford 2017 AWD Explorer – 2017 | ea | 1 | \$28,316.00 | 10 | 4 | \$28,316 |
| 68 | Police vehicle Chevy 2016 Truck Silverado - D.B. | ea | 1 | \$54,864.00 | 10 | 6 | \$54,864 |
| 69 | Police vehicle Chevy Tahoe 4WD 2020 | ea | 1 | \$23,005.00 | 10 | 7 | \$23,005 |
| 70 | Police vehicle Chevy Tahoe 4WD 2020 | ea | 1 | \$51,279.00 | 10 | 7 | \$51,279 |
| 71 | Police vehicle Chevy Tahoe K-9/Patete 4WD 2020 | ea | 1 | \$26,256.00 | 10 | 7 | \$26,256 |
| 72 | Police vehicle Chevy Tahoe 4WD 2020 | ea | 1 | \$28,982.00 | 9 | 6 | \$28,982 |
| 73 | Police vehicle Chevy Tahoe 4WD 2020 | ea | 1 | \$28,982.00 | 10 | 7 | \$28,982 |
| 74 | Police vehicle Chevy Tahoe 4WD 2020 | ea | 1 | \$28,982.00 | 10 | 7 | \$28,982 |
| 75 | Police vehicle Chevy Tahoe 4WD 2020 | ea | 1 | \$28,982.00 | 10 | 7 | \$28,982 |
| 76 | Police vehicle Chevy Tahoe 4WD 2023 | ea | 1 | \$36,645.00 | 10 | 9 | \$36,645 |
| 77 | Police vehicle Chevy Tahoe 4WD 2023 | ea | 1 | \$36,645.00 | 10 | 9 | \$36,645 |
| 78 | Police vehicle Chevy Tahoe 4WD 2023 | ea | 1 | \$36,645.00 | 10 | 9 | \$36,645 |
| 79 | Police vehicle Chevy Tahoe 4WD 2023 | ea | 1 | \$36,645.00 | 10 | 9 | \$36,645 |
| 80 | Police vehicle Chevy Traverse 2019 | ea | 1 | \$33,986.00 | 10 | 6 | \$33,986 |
| 81 | Police vehicle Ford Explorer 2018 | ea | 1 | \$23,534.00 | 10 | 6 | \$23,534 |
| 82 | Police vehicle Ford Explorer 2018 | ea | 1 | \$20,974.00 | 10 | 6 | \$20,974 |
| 83 | Police vehicle Ford 2018- K-9 | ea | 1 | \$21,534.00 | 10 | 6 | \$21,534 |
| 84 | Police vehicle Ford Explorer 2017 AWD | ea | 1 | \$28,316.00 | 10 | 5 | \$28,316 |
| 85 | Police vehicle Jeep Cherokee 2012 | ea | 1 | \$21,809.00 | 10 | 2 | \$21,809 |
| 86 | Police vehicle Honda Odyssey 2012 – DB | ea | 1 | \$20,284.00 | 10 | 2 | \$20,284 |
| 87 | In-car video systems Watch Guard | ea | 1 | \$43,172.00 | 10 | 8 | \$43,172 |
| 88 | Car and truck equipment and accessories | ls | 1 | \$15,000.00 | 10 | 5 | \$15,000 |
| 89 | Equipment for above K-9 vehicle | ea | 1 | \$20,000.00 | 10 | 7 | \$20,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$694,837 |

| COMMENTS |
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| EQUIPMENT - IT/COMPUTERS PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|----------------------------------------------------|-----------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 90 | Computers (allowance) | ls | 1 | \$20,000.00 | 5 | 5 | \$20,000 |
| 91 | Printers (allowance) | ls | 1 | \$3,000.00 | 5 | 5 | \$3,000 |
| 92 | Computer software (allowance) | ls | 1 | \$5,000.00 | 5 | 5 | \$5,000 |
| 93 | Computer accessories and monitors (allowance) | ls | 1 | \$5,000.00 | 5 | 5 | \$5,000 |
| 94 | Digital cameras (allowance) | ls | 1 | \$2,500.00 | 5 | 5 | \$2,500 |
| 95 | Server/IT system | ea | 1 | \$10,000.00 | 10 | 5 | \$10,000 |
| 96 | Powerware UPS 9355 | ea | 1 | \$1,623.00 | 5 | 5 | \$1,623 |
| 97 | Fujitsu Tablet for DB Q704 | ea | 1 | \$2,650.00 | 5 | 5 | \$2,650 |
| 98 | Video Server & Hard Drive HP ZUA6232K4B | ea | 1 | \$1,533.00 | 5 | 5 | \$1,533 |
| 99 | EliteDesk 800 G3 HP | ea | 1 | \$2,000.00 | 5 | 5 | \$2,000 |
| 100 | Cisco Network Switch | ea | 1 | \$3,620.00 | 5 | 5 | \$3,620 |
| 101 | Backup System Components Shi/Synology | ea | 1 | \$3,300.00 | 5 | 5 | \$3,300 |
| 102 | Microsoft Office Std. 2019 License | ea | 9 | \$265.65 | 5 | 2 | \$2,391 |
| 103 | MDT Terminals Intel Core | ea | 13 | \$2,699.00 | 5 | 5 | \$35,087 |
| 104 | Docking Stations & mount | ea | 11 | \$978.00 | 5 | 5 | \$10,758 |
| 105 | Eaton Battery Replacement for 9355 UPS | ea | 1 | \$2,500.00 | 5 | 5 | \$2,500 |
| 106 | Two 85" monitors w/sound bar for Conference | ea | 2 | \$7,500.00 | 5 | 5 | \$15,000 |
| 107 | Cisco IP Phones for Conference Room with | ea | 1 | \$1,110.00 | 5 | 5 | \$1,110 |
| 108 | Rugged Keyboards TG3-KBA-BLTX-USNNR-U | ea | 11 | \$195.00 | 5 | 5 | \$2,145 |
| Replacement Costs - Page Subtotal | | | | | | | \$129,217 |

| COMMENTS |
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| EQUIPMENT - GUNS AND AMMO PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|-----------------------------------------------------|--------------------------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 109 | Sig Sauer Patrol Rifle 516 | ea | 10 | \$1,049.00 | 15 | 6 | \$10,490 |
| 110 | Shotguns Mdl. 870 Remington | ea | 9 | \$737.00 | 15 | 6 | \$6,633 |
| 111 | P320 Pistols | ea | 22 | \$500.00 | 15 | 6 | \$11,000 |
| 112 | Night Vision Goggles TNVC | ea | 2 | \$42,200.00 | 15 | 15 | \$84,400 |
| 113 | Glock Pistols – MDL#64503, 03045 | ea | 29 | \$795.00 | 15 | 15 | \$23,055 |
| 114 | Ballistic Shields with viewport – no light Phalanx III | ea | 2 | \$6,950.00 | 15 | 15 | \$13,900 |
| 115 | Plain velcro holster HOL30000HOL | ea | 8 | \$200.00 | 15 | 15 | \$1,600 |
| 116 | Stun guns, Ultron II DEV10000GUN | ea | 8 | \$250.00 | 15 | 15 | \$2,000 |
| 117 | Handcuffs Smith & Wesson | ea | 20 | \$100.00 | 5 | 5 | \$2,000 |
| 118 | Gun equipment and ammo (allowance) | ls | 1 | \$10,000.00 | 5 | 5 | \$10,000 |
| 119 | Tasors and equipment (allowance) | ls | 1 | \$30,000.00 | 5 | 5 | \$30,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$195,078 |

| COMMENTS |
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| EQUIPMENT - MISCELLANEOUS EQUIPMENT PROJECTED REPLACEMENTS | | | | | NEL- Normal Economic Life (yrs) REL- Remaining Economic Life (yrs) | | |
|---------------------------------------------------------------|-------------------------------------|------|-----------------|----------------------------|-----------------------------------------------------------------------|-----|-----------------------|
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 120 | Simulator | ea | 1 | \$500.00 | 20 | 1 | \$500 |
| 121 | DataMaster Intoxilyzer | ea | 1 | \$4,000.00 | 20 | 1 | \$4,000 |
| 122 | Miscellaneous equipment (allowance) | ls | 1 | \$5,000.00 | 5 | 1 | \$5,000 |
| 123 | Photo imaging equipment (allowance) | ls | 1 | \$21,000.00 | 15 | 5 | \$21,000 |
| 124 | Radar unit | ea | 16 | \$3,000.00 | 15 | 15 | \$48,000 |
| 125 | Antennas | ea | 10 | \$500.00 | 15 | 15 | \$5,000 |
| 126 | DragonEye SpeedLidar | ea | 2 | \$2,400.00 | 15 | 15 | \$4,800 |
| 127 | Laser unit | ea | 2 | \$3,000.00 | 15 | 15 | \$6,000 |
| 128 | Motorola portable XTS2500 | ea | 25 | \$2,853.00 | 15 | 15 | \$71,325 |
| 129 | Mobile radio XTL2500 | ea | 17 | \$3,041.00 | 15 | 10 | \$51,697 |
| 130 | LEERN mobile radios | ea | 13 | \$435.00 | 15 | 10 | \$5,655 |
| 131 | Radio chargers (allowance) | ls | 1 | \$3,000.00 | 10 | 5 | \$3,000 |
| 132 | Speakers (allowance) | ls | 1 | \$2,000.00 | 5 | 5 | \$2,000 |
| 133 | Batteries for portable radios | ea | 22 | \$80.00 | 15 | 15 | \$1,760 |
| 134 | Motorola mobile radio APX6000LI | ea | 17 | \$2,000.00 | 15 | 10 | \$34,000 |
| 135 | Charging unit NHTN8844A | ea | 1 | \$1,530.00 | 15 | 10 | \$1,530 |
| 136 | Storage units | ea | 3 | \$1,200.00 | 15 | 15 | \$3,600 |
| Replacement Costs - Page Subtotal | | | | | | | \$268,867 |

| COMMENTS |
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| POLICE GARAGE/STORAGE BUILDING (PGS) | | | | | NEL- Normal Economic Life (yrs) | | |
|--------------------------------------|----------------------------------------|------|-----------------|----------------------------|------------------------------------|-----|-----------------------|
| PROJECTED REPLACEMENTS | | | | | REL- Remaining Economic Life (yrs) | | |
| ITEM # | ITEM DESCRIPTION | UNIT | NUMBER OF UNITS | UNIT REPLACEMENT COST (\$) | NEL | REL | REPLACEMENT COST (\$) |
| 137 | PGS Roofing, asphalt shingles | sf | 3,000 | \$4.00 | 25 | 10 | \$12,000 |
| 138 | PGS Gutter and downspouts, 5" aluminum | ft | 500 | \$12.00 | 30 | 10 | \$6,000 |
| 139 | PGS Siding and trim | sf | 2,800 | \$20.00 | 40 | 10 | \$56,000 |
| 140 | PGS Doors | ea | 2 | \$1,000.00 | 25 | 20 | \$2,000 |
| 141 | PGS Garage overhead doors and controls | ea | 1 | \$7,500.00 | 20 | 15 | \$7,500 |
| 142 | PGS Building electrical (allowance) | ls | 1 | \$5,000.00 | 10 | 10 | \$5,000 |
| 143 | PGS Unit heater, gas | ea | 1 | \$3,000.00 | 20 | 15 | \$3,000 |
| Replacement Costs - Page Subtotal | | | | | | | \$91,500 |

| COMMENTS |
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SECTION C - CALENDAR OF PROJECTED ANNUAL REPLACEMENTS

GENERAL STATEMENT. The 143 Projected Replacements in the Sample Township Police Department Replacement Reserve Inventory whose replacement is scheduled to be funded from Replacement Reserves are broken down on a year-by-year basis, beginning on Page C2.2.

REPLACEMENT RESERVE ANALYSIS AND INVENTORY POLICIES, PROCEDURES, AND ADMINISTRATION

- **REVIEW OF THE REPLACEMENT RESERVE STUDY.** For this study to be effective, it should be reviewed by the Board of Directors, those responsible for the management of the items included in the Replacement Reserve Inventory, and the accounting professionals employed by the City.
- **REVISIONS.** Revisions will be made to the Replacement Reserve Analysis and Replacement Reserve Inventory in accordance with the written instructions of the Board of Directors. No additional charge is incurred for the first revision if requested in writing within three months of the date of the Replacement Reserve Study. It is our policy to provide revisions in electronic (Adobe PDF) format only. We acknowledge that there are instances in which multiple revisions are necessary. However, unnecessary multiple revisions drain our time and manpower resources. Therefore, MillerDodson will exercise its sole discretion as to whether additional charges are incurred.
- **TAX CODE.** The United States Tax Code grants favorable tax status to a common interest development (CID) meeting certain guidelines for their Replacement Reserve. If a CID files their taxes as a 'Corporation' on Form 1120 (IRC Section 277), these guidelines typically require maintenance activities, partial replacements, minor replacements, capital improvements, and one-time-only replacements to be excluded from Reserves. A CID cannot co-mingle planning for maintenance activities with capital replacement activities in the Reserves (Revenue Ruling 75-370). Funds for maintenance activities and capital replacement activities must be held in separate accounts. If a CID files taxes as an "Exempt Homeowners Association" using Form 1120H (IRC Section 528), the CID does not have to segregate these activities. However, because the CID may elect to change their method of filing from year to year within the Study Period, we advise using the more restrictive approach. We further recommend that the CID consult with their Accountant and consider creating separate and independent accounts and reserves for large maintenance items, such as painting.
- **CONFLICT OF INTEREST.** Neither MillerDodson Associates nor the Reserve Analyst has any prior or existing relationship with this City which would represent a real or perceived conflict of interest.
- **RELIANCE ON DATA PROVIDED BY THE CLIENT.** Information provided by an official representative of the City regarding financial, physical conditions, quality, or historical issues is deemed reliable.
- **INTENT.** This Replacement Reserve Study is a reflection of the information provided by the City and the visual evaluations of the Analyst. It has been prepared for the sole use of the City and is not for the purpose of performing an audit, quality/forensic analyses, or background checks of historical records.
- **PREVIOUS REPLACEMENTS.** Information provided to MillerDodson Associates regarding prior replacements is considered to be accurate and reliable. Our visual evaluation is not a project audit or quality inspection.
- **EXPERIENCE WITH FUTURE REPLACEMENTS.** The Calendar of Annual Projected Replacements, lists replacements we have projected to occur over the Study Period and begins on Page C2. Actual experience in replacing the items may differ significantly from the cost estimates and time frames shown because of conditions beyond our control. These differences may be caused by maintenance practices, inflation, variations in pricing and market conditions, future technological developments, regulatory actions, acts of God, and luck. Some items may function normally during our visual evaluation and then fail without notice.

PROJECTED REPLACEMENTS

| Item | 2026 - Study Year | \$ | Item | 2027 - YEAR 1 | \$ |
|---------------------------|-------------------|----|------------------------------|-------------------------------------|---------|
| | | | 120 | Simulator | \$500 |
| | | | 121 | DataMaster Intoxilyzer | \$4,000 |
| | | | 122 | Miscellaneous equipment (allowance) | \$5,000 |
| No Scheduled Replacements | | | Total Scheduled Replacements | | |
| | | | \$9,500 | | |

PROJECTED REPLACEMENTS

| Item | 2028 - YEAR 2 | \$ |
|------------------------------|----------------------------------------|----------|
| 85 | Police vehicle Jeep Cherokee 2012 | \$21,809 |
| 86 | Police vehicle Honda Odyssey 2012 – DB | \$20,284 |
| 102 | Microsoft Office Std. 2019 License | \$2,391 |
| Total Scheduled Replacements | | \$44,484 |

| Item | 2029 - YEAR 3 | \$ |
|------------------------------|-----------------------------|---------|
| 7 | Asphalt pavement, seal coat | \$9,500 |
| Total Scheduled Replacements | | \$9,500 |

PROJECTED REPLACEMENTS

| Item | 2030 - YEAR 4 | \$ | Item | 2031 - YEAR 5 | \$ |
|------------------------------|----------------------------------------------|----------|------------------------------|-----------------------------------------------------|-----------|
| 67 | Police vehicle Ford 2017 AWD Explorer – 2017 | \$28,316 | 5 | Concrete curbs (6% allowance) | \$1,890 |
| | | | 8 | Fence, 8' PTL, wood stockade | \$2,880 |
| | | | 41 | Office equipment (allowance) | \$5,000 |
| | | | 42 | Electronics (allowance) | \$5,000 |
| | | | 48 | Shooting range equipment (allowance) | \$5,000 |
| | | | 84 | Police vehicle Ford Explorer 2017 AWD | \$28,316 |
| | | | 88 | Car and truck equipment and accessories (allowance) | \$15,000 |
| | | | 90 | Computers (allowance) | \$20,000 |
| | | | 91 | Printers (allowance) | \$3,000 |
| | | | 92 | Computer software (allowance) | \$5,000 |
| | | | 93 | Computer accessories and monitors (allowance) | \$5,000 |
| | | | 94 | Digital cameras (allowance) | \$2,500 |
| | | | 95 | Server/IT system | \$10,000 |
| | | | 96 | Powerware UPS 9355 | \$1,623 |
| | | | 97 | Fujitsu Tablet for DB Q704 | \$2,650 |
| | | | 98 | Video Server & Hard Drive HP ZUA6232K4B | \$1,533 |
| | | | 99 | EliteDesk 800 G3 HP | \$2,000 |
| | | | 100 | Cisco Network Switch | \$3,620 |
| | | | 101 | Backup System Components Shi/Synology | \$3,300 |
| | | | 103 | MDT Terminals Intel Core | \$35,087 |
| | | | 104 | Docking Stations & mount | \$10,758 |
| | | | 105 | Eaton Battery Replacement for 9355 UPS | \$2,500 |
| | | | 106 | Two 85" monitors w/sound bar for Conference Room | \$15,000 |
| | | | 107 | Cisco IP Phones for Conference Room with wireless | \$1,110 |
| | | | 108 | Rugged Keyboards TG3-KBA-BLTX-USNNR-U | \$2,145 |
| | | | 117 | Handcuffs Smith & Wesson | \$2,000 |
| | | | 118 | Gun equipment and ammo (allowance) | \$10,000 |
| | | | 119 | Tasors and equipment (allowance) | \$30,000 |
| | | | 123 | Photo imaging equipment (allowance) | \$21,000 |
| | | | 131 | Radio chargers (allowance) | \$3,000 |
| | | | 132 | Speakers (allowance) | \$2,000 |
| Total Scheduled Replacements | | \$28,316 | Total Scheduled Replacements | | \$257,912 |

PROJECTED REPLACEMENTS

| Item | 2032 - YEAR 6 | \$ | Item | 2033 - YEAR 7 | \$ |
|------------------------------|--------------------------------------------------|-----------|------------------------------|------------------------------------------------|-----------|
| 68 | Police vehicle Chevy 2016 Truck Silverado - D.B. | \$54,864 | 69 | Police vehicle Chevy Tahoe 4WD 2020 | \$23,005 |
| 72 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 | 70 | Police vehicle Chevy Tahoe 4WD 2020 | \$51,279 |
| 80 | Police vehicle Chevy Traverse 2019 | \$33,986 | 71 | Police vehicle Chevy Tahoe K-9/Patete 4WD 2020 | \$26,256 |
| 81 | Police vehicle Ford Explorer 2018 | \$23,534 | 73 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| 82 | Police vehicle Ford Explorer 2018 | \$20,974 | 74 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| 83 | Police vehicle Ford 2018- K-9 | \$21,534 | 75 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| 109 | Sig Sauer Patrol Rifle 516 | \$10,490 | 89 | Equipment for above K-9 vehicle | \$20,000 |
| 110 | Shotguns Mdl. 870 Remington | \$6,633 | 102 | Microsoft Office Std. 2019 License | \$2,391 |
| 111 | P320 Pistols | \$11,000 | | | |
| 122 | Miscellaneous equipment (allowance) | \$5,000 | | | |
| Total Scheduled Replacements | | \$216,997 | Total Scheduled Replacements | | \$209,877 |

PROJECTED REPLACEMENTS

| Item | 2034 - YEAR 8 | \$ |
|------------------------------|----------------------------------|----------|
| 7 | Asphalt pavement, seal coat | \$9,500 |
| 87 | In-car video systems Watch Guard | \$43,172 |
| Total Scheduled Replacements | | \$52,672 |

| Item | 2035 - YEAR 9 | \$ |
|------------------------------|-------------------------------------|-----------|
| 76 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 77 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 78 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 79 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| Total Scheduled Replacements | | \$146,580 |

PROJECTED REPLACEMENTS

| Item | 2036 - YEAR 10 | \$ | Item | 2037 - YEAR 11 | \$ |
|------------------------------|---------------------------------------------------|-------------|------------------------------|-------------------------------------|---------|
| 1 | Entrance monument | \$5,000 | 5 | Concrete curbs (6% allowance) | \$1,890 |
| 6 | Asphalt pavement, mill and overlay | \$93,100 | 122 | Miscellaneous equipment (allowance) | \$5,000 |
| 9 | Stormwater management (allowance) | \$20,000 | | | |
| 10 | Domestic water (allowance) | \$10,000 | | | |
| 12 | Flood light, ground mounted | \$3,780 | | | |
| 13 | Flood light, building mounted | \$2,240 | | | |
| 16 | Vehicular garage entry system | \$3,500 | | | |
| 22 | Masonry (10% repointing allowance) | \$5,280 | | | |
| 30 | Building entry system | \$3,500 | | | |
| 31 | Security video system | \$10,000 | | | |
| 35 | Kitchen renovate | \$1,500,000 | | | |
| 38 | Furniture (allowance) | \$30,000 | | | |
| 39 | Kitchen appliance (allowance) | \$15,000 | | | |
| 40 | Fitness equipment (allowance) | \$10,000 | | | |
| 41 | Office equipment (allowance) | \$5,000 | | | |
| 42 | Electronics (allowance) | \$5,000 | | | |
| 43 | Interior lighting (allowance) | \$10,000 | | | |
| 48 | Shooting range equipment (allowance) | \$5,000 | | | |
| 49 | Plumbing (allowance) | \$10,000 | | | |
| 55 | HVAC split system | \$10,500 | | | |
| 62 | Fire alarm and control (allowance) | \$10,000 | | | |
| 90 | Computers (allowance) | \$20,000 | | | |
| 91 | Printers (allowance) | \$3,000 | | | |
| 92 | Computer software (allowance) | \$5,000 | | | |
| 93 | Computer accessories and monitors (allowance) | \$5,000 | | | |
| 94 | Digital cameras (allowance) | \$2,500 | | | |
| 96 | Powerware UPS 9355 | \$1,623 | | | |
| 97 | Fujitsu Tablet for DB Q704 | \$2,650 | | | |
| 98 | Video Server & Hard Drive HP ZUA6232K4B | \$1,533 | | | |
| 99 | EliteDesk 800 G3 HP | \$2,000 | | | |
| 100 | Cisco Network Switch | \$3,620 | | | |
| 101 | Backup System Components Shi/Synology | \$3,300 | | | |
| 103 | MDT Terminals Intel Core | \$35,087 | | | |
| 104 | Docking Stations & mount | \$10,758 | | | |
| 105 | Eaton Battery Replacement for 9355 UPS | \$2,500 | | | |
| 106 | Two 85" monitors w/sound bar for Conference Room | \$15,000 | | | |
| 107 | Cisco IP Phones for Conference Room with wireless | \$1,110 | | | |
| 108 | Rugged Keyboards TG3-KBA-BLTX-USNNR-U | \$2,145 | | | |
| 117 | Handcuffs Smith & Wesson | \$2,000 | | | |
| 118 | Gun equipment and ammo (allowance) | \$10,000 | | | |
| 119 | Tasors and equipment (allowance) | \$30,000 | | | |
| 129 | Mobile radio XTL2500 | \$51,697 | | | |
| 130 | LEERN mobile radios | \$5,655 | | | |
| 132 | Speakers (allowance) | \$2,000 | | | |
| 134 | Motorola mobile radio APX6000LI | \$34,000 | | | |
| 135 | Charging unit NHTN8844A | \$1,530 | | | |
| 137 | PGS Roofing, asphalt shingles | \$12,000 | | | |
| 138 | PGS Gutter and downspouts, 5" aluminum | \$6,000 | | | |
| 139 | PGS Siding and trim | \$56,000 | | | |
| 142 | PGS Building electrical (allowance) | \$5,000 | | | |
| Total Scheduled Replacements | | \$2,099,608 | Total Scheduled Replacements | | \$6,890 |

PROJECTED REPLACEMENTS

| Item | 2038 - YEAR 12 | \$ |
|------------------------------|----------------------------------------|----------|
| 85 | Police vehicle Jeep Cherokee 2012 | \$21,809 |
| 86 | Police vehicle Honda Odyssey 2012 – DB | \$20,284 |
| 102 | Microsoft Office Std. 2019 License | \$2,391 |
| Total Scheduled Replacements | | \$44,484 |

| Item | 2039 - YEAR 13 | \$ |
|------------------------------|-----------------------------|---------|
| 7 | Asphalt pavement, seal coat | \$9,500 |
| Total Scheduled Replacements | | \$9,500 |

PROJECTED REPLACEMENTS

| Item | 2040 - YEAR 14 | \$ | Item | 2041 - YEAR 15 | \$ |
|------------------------------|----------------------------------------------|----------|------------------------------|--------------------------------------------------------|-------------|
| 67 | Police vehicle Ford 2017 AWD Explorer – 2017 | \$28,316 | 3 | Concrete (6% allowance) | \$5,208 |
| | | | 11 | Septic system | \$15,000 |
| | | | 14 | Site light, standard single head, LED | \$10,500 |
| | | | 28 | Garage overhead doors and controls | \$37,500 |
| | | | 29 | Exterior can lights | \$3,000 |
| | | | 33 | Office renovate | \$325,000 |
| | | | 34 | Secured police areas renovate (allowance) | \$50,000 |
| | | | 41 | Office equipment (allowance) | \$5,000 |
| | | | 42 | Electronics (allowance) | \$5,000 |
| | | | 48 | Shooting range equipment (allowance) | \$5,000 |
| | | | 50 | Electrical (allowance) | \$10,000 |
| | | | 51 | Building piping (allowance) | \$10,000 |
| | | | 53 | Rooftop unit, RTU | \$160,000 |
| | | | 54 | Air Handler unit | \$160,000 |
| | | | 56 | Unit heater, gas | \$15,000 |
| | | | 59 | Domestic water booster system motor and pump | \$3,800 |
| | | | 60 | Water heater, commercial gas (80 gallon) | \$12,000 |
| | | | 63 | Sprinkler system (allowance) | \$5,000 |
| | | | 65 | Emergency electrical backup system | \$35,000 |
| | | | 72 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| | | | 84 | Police vehicle Ford Explorer 2017 AWD | \$28,316 |
| | | | 88 | Car and truck equipment and accessories (allowance) | \$15,000 |
| | | | 90 | Computers (allowance) | \$20,000 |
| | | | 91 | Printers (allowance) | \$3,000 |
| | | | 92 | Computer software (allowance) | \$5,000 |
| | | | 93 | Computer accessories and monitors (allowance) | \$5,000 |
| | | | 94 | Digital cameras (allowance) | \$2,500 |
| | | | 95 | Server/IT system | \$10,000 |
| | | | 96 | Powerware UPS 9355 | \$1,623 |
| | | | 97 | Fujitsu Tablet for DB Q704 | \$2,650 |
| | | | 98 | Video Server & Hard Drive HP ZUA6232K4B | \$1,533 |
| | | | 99 | EliteDesk 800 G3 HP | \$2,000 |
| | | | 100 | Cisco Network Switch | \$3,620 |
| | | | 101 | Backup System Components Shi/Synology | \$3,300 |
| | | | 103 | MDT Terminals Intel Core | \$35,087 |
| | | | 104 | Docking Stations & mount | \$10,758 |
| | | | 105 | Eaton Battery Replacement for 9355 UPS | \$2,500 |
| | | | 106 | Two 85" monitors w/sound bar for Conference Room | \$15,000 |
| | | | 107 | Cisco IP Phones for Conference Room with wireless | \$1,110 |
| | | | 108 | Rugged Keyboards TG3-KBA-BLTX-USNNR-U | \$2,145 |
| | | | 112 | Night Vision Goggles TNVC | \$84,400 |
| | | | 113 | Glock Pistols – MDL#64503, 03045 | \$23,055 |
| | | | 114 | Ballistic Shields with viewport – no light Phalanx III | \$13,900 |
| | | | 115 | Plain velcro holster HOL30000HOL | \$1,600 |
| | | | 116 | Stun guns, Ultron II DEV10000GUN | \$2,000 |
| | | | 117 | Handcuffs Smith & Wesson | \$2,000 |
| | | | 118 | Gun equipment and ammo (allowance) | \$10,000 |
| | | | 119 | Tasers and equipment (allowance) | \$30,000 |
| | | | 124 | Radar unit | \$48,000 |
| | | | 125 | Antennas | \$5,000 |
| | | | 126 | DragonEye SpeedLidar | \$4,800 |
| | | | 127 | Laser unit | \$6,000 |
| | | | 128 | Motorola portable XTS2500 | \$71,325 |
| | | | 131 | Radio chargers (allowance) | \$3,000 |
| | | | 132 | Speakers (allowance) | \$2,000 |
| | | | 133 | Batteries for portable radios | \$1,760 |
| | | | 136 | Storage units | \$3,600 |
| | | | 141 | PGS Garage overhead doors and controls | \$7,500 |
| | | | 143 | PGS Unit heater, gas | \$3,000 |
| Total Scheduled Replacements | | \$28,316 | Total Scheduled Replacements | | \$1,394,072 |

PROJECTED REPLACEMENTS

| Item | 2042 - YEAR 16 | \$ | Item | 2043 - YEAR 17 | \$ |
|------------------------------|--------------------------------------------------|-----------|------------------------------|------------------------------------------------|-----------|
| 68 | Police vehicle Chevy 2016 Truck Silverado - D.B. | \$54,864 | 5 | Concrete curbs (6% allowance) | \$1,890 |
| 80 | Police vehicle Chevy Traverse 2019 | \$33,986 | 69 | Police vehicle Chevy Tahoe 4WD 2020 | \$23,005 |
| 81 | Police vehicle Ford Explorer 2018 | \$23,534 | 70 | Police vehicle Chevy Tahoe 4WD 2020 | \$51,279 |
| 82 | Police vehicle Ford Explorer 2018 | \$20,974 | 71 | Police vehicle Chevy Tahoe K-9/Patete 4WD 2020 | \$26,256 |
| 83 | Police vehicle Ford 2018- K-9 | \$21,534 | 73 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| 122 | Miscellaneous equipment (allowance) | \$5,000 | 74 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| | | | 75 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| | | | 89 | Equipment for above K-9 vehicle | \$20,000 |
| | | | 102 | Microsoft Office Std. 2019 License | \$2,391 |
| Total Scheduled Replacements | | \$159,892 | Total Scheduled Replacements | | \$211,767 |

PROJECTED REPLACEMENTS

| Item | 2044 - YEAR 18 | \$ | Item | 2045 - YEAR 19 | \$ |
|------------------------------|----------------------------------|-----------|------------------------------|-------------------------------------|-----------|
| 7 | Asphalt pavement, seal coat | \$9,500 | 76 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 36 | Restroom, renovate | \$75,000 | 77 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 37 | Locker/Shower room, renovate | \$320,000 | 78 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 87 | In-car video systems Watch Guard | \$43,172 | 79 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| Total Scheduled Replacements | | \$447,672 | Total Scheduled Replacements | | \$146,580 |

PROJECTED REPLACEMENTS

| Item | 2046 - YEAR 20 | \$ | Item | 2047 - YEAR 21 | \$ |
|------------------------------|---------------------------------------------------|-----------|------------------------------|-------------------------------------|----------|
| 4 | Concrete, stamped | \$12,000 | 109 | Sig Sauer Patrol Rifle 516 | \$10,490 |
| 9 | Stormwater management (allowance) | \$20,000 | 110 | Shotguns Mdl. 870 Remington | \$6,633 |
| 10 | Domestic water (allowance) | \$10,000 | 111 | P320 Pistols | \$11,000 |
| 12 | Flood light, ground mounted | \$3,780 | 120 | Simulator | \$500 |
| 13 | Flood light, building mounted | \$2,240 | 121 | DataMaster Intoxilyzer | \$4,000 |
| 15 | Site light, 10' steel pole | \$33,000 | 122 | Miscellaneous equipment (allowance) | \$5,000 |
| 18 | Roofing, asphalt shingles | \$100,000 | | | |
| 19 | Gutter and downspouts, 5" aluminum | \$12,000 | | | |
| 22 | Masonry (10% repointing allowance) | \$5,280 | | | |
| 25 | Door, steel, flush | \$14,000 | | | |
| 27 | Door, entry glass | \$12,000 | | | |
| 32 | Lobby/corridor renovate | \$20,000 | | | |
| 38 | Furniture (allowance) | \$30,000 | | | |
| 39 | Kitchen appliance (allowance) | \$15,000 | | | |
| 40 | Fitness equipment (allowance) | \$10,000 | | | |
| 41 | Office equipment (allowance) | \$5,000 | | | |
| 42 | Electronics (allowance) | \$5,000 | | | |
| 43 | Interior lighting (allowance) | \$10,000 | | | |
| 44 | Building casework | \$55,000 | | | |
| 47 | Shooting range renovate | \$30,000 | | | |
| 48 | Shooting range equipment (allowance) | \$5,000 | | | |
| 49 | Plumbing (allowance) | \$10,000 | | | |
| 52 | Building mechanical system (allowance) | \$20,000 | | | |
| 58 | Circulation pumps | \$70,000 | | | |
| 64 | Sprinkler system, fire pump | \$45,000 | | | |
| 66 | Emergency generator, 50 kilowatts | \$110,000 | | | |
| 90 | Computers (allowance) | \$20,000 | | | |
| 91 | Printers (allowance) | \$3,000 | | | |
| 92 | Computer software (allowance) | \$5,000 | | | |
| 93 | Computer accessories and monitors (allowance) | \$5,000 | | | |
| 94 | Digital cameras (allowance) | \$2,500 | | | |
| 96 | Powerware UPS 9355 | \$1,623 | | | |
| 97 | Fujitsu Tablet for DB Q704 | \$2,650 | | | |
| 98 | Video Server & Hard Drive HP ZUA6232K4B | \$1,533 | | | |
| 99 | EliteDesk 800 G3 HP | \$2,000 | | | |
| 100 | Cisco Network Switch | \$3,620 | | | |
| 101 | Backup System Components Shi/Synology | \$3,300 | | | |
| 103 | MDT Terminals Intel Core | \$35,087 | | | |
| 104 | Docking Stations & mount | \$10,758 | | | |
| 105 | Eaton Battery Replacement for 9355 UPS | \$2,500 | | | |
| 106 | Two 85" monitors w/sound bar for Conference Room | \$15,000 | | | |
| 107 | Cisco IP Phones for Conference Room with wireless | \$1,110 | | | |
| 108 | Rugged Keyboards TG3-KBA-BLTX-USNNR-U | \$2,145 | | | |
| 117 | Handcuffs Smith & Wesson | \$2,000 | | | |
| 118 | Gun equipment and ammo (allowance) | \$10,000 | | | |
| 119 | Tasers and equipment (allowance) | \$30,000 | | | |
| 123 | Photo imaging equipment (allowance) | \$21,000 | | | |
| 132 | Speakers (allowance) | \$2,000 | | | |
| 140 | PGS Doors | \$2,000 | | | |
| 142 | PGS Building electrical (allowance) | \$5,000 | | | |
| Total Scheduled Replacements | | \$853,126 | Total Scheduled Replacements | | \$37,623 |

| Item | 2048 - YEAR 22 | \$ |
|---------------------------------------|----------------------------------------|----------|
| 2 | Flag pole | \$3,550 |
| 85 | Police vehicle Jeep Cherokee 2012 | \$21,809 |
| 86 | Police vehicle Honda Odyssey 2012 – DB | \$20,284 |
| 102 | Microsoft Office Std. 2019 License | \$2,391 |
| Total Scheduled Replacements \$48,034 | | |

| Item | 2049 - YEAR 23 | \$ |
|---------------------------------------|-------------------------------|---------|
| 5 | Concrete curbs (6% allowance) | \$1,890 |
| 7 | Asphalt pavement, seal coat | \$9,500 |
| Total Scheduled Replacements \$11,390 | | |

PROJECTED REPLACEMENTS

| Item | 2050 - YEAR 24 | \$ | Item | 2051 - YEAR 25 | \$ |
|------------------------------|----------------------------------------------|----------|------------------------------|-----------------------------------------------------|-----------|
| 67 | Police vehicle Ford 2017 AWD Explorer – 2017 | \$28,316 | 1 | Entrance monument | \$5,000 |
| 72 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 | 8 | Fence, 8' PTL, wood stockade | \$2,880 |
| | | | 16 | Vehicular garage entry system | \$3,500 |
| | | | 31 | Security video system | \$10,000 |
| | | | 41 | Office equipment (allowance) | \$5,000 |
| | | | 42 | Electronics (allowance) | \$5,000 |
| | | | 45 | Interior doors (allowance) | \$20,000 |
| | | | 48 | Shooting range equipment (allowance) | \$5,000 |
| | | | 55 | HVAC split system | \$10,500 |
| | | | 62 | Fire alarm and control (allowance) | \$10,000 |
| | | | 84 | Police vehicle Ford Explorer 2017 AWD | \$28,316 |
| | | | 88 | Car and truck equipment and accessories (allowance) | \$15,000 |
| | | | 90 | Computers (allowance) | \$20,000 |
| | | | 91 | Printers (allowance) | \$3,000 |
| | | | 92 | Computer software (allowance) | \$5,000 |
| | | | 93 | Computer accessories and monitors (allowance) | \$5,000 |
| | | | 94 | Digital cameras (allowance) | \$2,500 |
| | | | 95 | Server/IT system | \$10,000 |
| | | | 96 | Powerware UPS 9355 | \$1,623 |
| | | | 97 | Fujitsu Tablet for DB Q704 | \$2,650 |
| | | | 98 | Video Server & Hard Drive HP ZUA6232K4B | \$1,533 |
| | | | 99 | EliteDesk 800 G3 HP | \$2,000 |
| | | | 100 | Cisco Network Switch | \$3,620 |
| | | | 101 | Backup System Components Shi/Synology | \$3,300 |
| | | | 103 | MDT Terminals Intel Core | \$35,087 |
| | | | 104 | Docking Stations & mount | \$10,758 |
| | | | 105 | Eaton Battery Replacement for 9355 UPS | \$2,500 |
| | | | 106 | Two 85" monitors w/sound bar for Conference Room | \$15,000 |
| | | | 107 | Cisco IP Phones for Conference Room with wireless | \$1,110 |
| | | | 108 | Rugged Keyboards TG3-KBA-BLTX-USNNR-U | \$2,145 |
| | | | 117 | Handcuffs Smith & Wesson | \$2,000 |
| | | | 118 | Gun equipment and ammo (allowance) | \$10,000 |
| | | | 119 | Tasors and equipment (allowance) | \$30,000 |
| | | | 129 | Mobile radio XTL2500 | \$51,697 |
| | | | 130 | LEERN mobile radios | \$5,655 |
| | | | 131 | Radio chargers (allowance) | \$3,000 |
| | | | 132 | Speakers (allowance) | \$2,000 |
| | | | 134 | Motorola mobile radio APX6000LI | \$34,000 |
| | | | 135 | Charging unit NHTN8844A | \$1,530 |
| Total Scheduled Replacements | | \$57,298 | Total Scheduled Replacements | | \$386,904 |

PROJECTED REPLACEMENTS

| Item | 2052 - YEAR 26 | \$ | Item | 2053 - YEAR 27 | \$ |
|------------------------------|--------------------------------------------------|-----------|------------------------------|------------------------------------------------|-----------|
| 68 | Police vehicle Chevy 2016 Truck Silverado - D.B. | \$54,864 | 69 | Police vehicle Chevy Tahoe 4WD 2020 | \$23,005 |
| 80 | Police vehicle Chevy Traverse 2019 | \$33,986 | 70 | Police vehicle Chevy Tahoe 4WD 2020 | \$51,279 |
| 81 | Police vehicle Ford Explorer 2018 | \$23,534 | 71 | Police vehicle Chevy Tahoe K-9/Patete 4WD 2020 | \$26,256 |
| 82 | Police vehicle Ford Explorer 2018 | \$20,974 | 73 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| 83 | Police vehicle Ford 2018- K-9 | \$21,534 | 74 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| 122 | Miscellaneous equipment (allowance) | \$5,000 | 75 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| | | | 89 | Equipment for above K-9 vehicle | \$20,000 |
| | | | 102 | Microsoft Office Std. 2019 License | \$2,391 |
| Total Scheduled Replacements | | \$159,892 | Total Scheduled Replacements | | \$209,877 |

PROJECTED REPLACEMENTS

| Item | 2054 - YEAR 28 | \$ |
|------------------------------|----------------------------------|----------|
| 7 | Asphalt pavement, seal coat | \$9,500 |
| 87 | In-car video systems Watch Guard | \$43,172 |
| Total Scheduled Replacements | | \$52,672 |

| Item | 2055 - YEAR 29 | \$ |
|------------------------------|-------------------------------------|-----------|
| 5 | Concrete curbs (6% allowance) | \$1,890 |
| 76 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 77 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 78 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 79 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| Total Scheduled Replacements | | \$148,470 |

PROJECTED REPLACEMENTS

| Item | 2056 - YEAR 30 | \$ | Item | 2057 - YEAR 31 | \$ |
|------------------------------|--------------------------------------------------------|-------------|------------------------------|-------------------------------------|---------|
| 6 | Asphalt pavement, mill and overlay | \$93,100 | 122 | Miscellaneous equipment (allowance) | \$5,000 |
| 9 | Stormwater management (allowance) | \$20,000 | | | |
| 10 | Domestic water (allowance) | \$10,000 | | | |
| 11 | Septic system | \$15,000 | | | |
| 12 | Flood light, ground mounted | \$3,780 | | | |
| 13 | Flood light, building mounted | \$2,240 | | | |
| 17 | Metal safety bollards | \$8,250 | | | |
| 22 | Masonry (10% repointing allowance) | \$5,280 | | | |
| 23 | Windows | \$40,800 | | | |
| 26 | Door, aluminum and glass (6'X7') | \$7,000 | | | |
| 29 | Exterior can lights | \$3,000 | | | |
| 30 | Building entry system | \$3,500 | | | |
| 33 | Office renovate | \$325,000 | | | |
| 35 | Kitchen renovate | \$1,500,000 | | | |
| 38 | Furniture (allowance) | \$30,000 | | | |
| 39 | Kitchen appliance (allowance) | \$15,000 | | | |
| 40 | Fitness equipment (allowance) | \$10,000 | | | |
| 41 | Office equipment (allowance) | \$5,000 | | | |
| 42 | Electronics (allowance) | \$5,000 | | | |
| 43 | Interior lighting (allowance) | \$10,000 | | | |
| 48 | Shooting range equipment (allowance) | \$5,000 | | | |
| 49 | Plumbing (allowance) | \$10,000 | | | |
| 50 | Electrical (allowance) | \$10,000 | | | |
| 59 | Domestic water booster system motor and pump | \$3,800 | | | |
| 60 | Water heater, commercial gas (80 gallon) | \$12,000 | | | |
| 61 | Hot water, holding tank | \$10,500 | | | |
| 63 | Sprinkler system (allowance) | \$5,000 | | | |
| 90 | Computers (allowance) | \$20,000 | | | |
| 91 | Printers (allowance) | \$3,000 | | | |
| 92 | Computer software (allowance) | \$5,000 | | | |
| 93 | Computer accessories and monitors (allowance) | \$5,000 | | | |
| 94 | Digital cameras (allowance) | \$2,500 | | | |
| 96 | Powerware UPS 9355 | \$1,623 | | | |
| 97 | Fujitsu Tablet for DB Q704 | \$2,650 | | | |
| 98 | Video Server & Hard Drive HP ZUA6232K4B | \$1,533 | | | |
| 99 | EliteDesk 800 G3 HP | \$2,000 | | | |
| 100 | Cisco Network Switch | \$3,620 | | | |
| 101 | Backup System Components Shi/Synology | \$3,300 | | | |
| 103 | MDT Terminals Intel Core | \$35,087 | | | |
| 104 | Docking Stations & mount | \$10,758 | | | |
| 105 | Eaton Battery Replacement for 9355 UPS | \$2,500 | | | |
| 106 | Two 85" monitors w/sound bar for Conference Room | \$15,000 | | | |
| 107 | Cisco IP Phones for Conference Room with wireless | \$1,110 | | | |
| 108 | Rugged Keyboards TG3-KBA-BLTX-USNNR-U | \$2,145 | | | |
| 112 | Night Vision Goggles TNVC | \$84,400 | | | |
| 113 | Glock Pistols – MDL#64503, 03045 | \$23,055 | | | |
| 114 | Ballistic Shields with viewport – no light Phalanx III | \$13,900 | | | |
| 115 | Plain velcro holster HOL30000HOL | \$1,600 | | | |
| 116 | Stun guns, Ultron II DEV10000GUN | \$2,000 | | | |
| 117 | Handcuffs Smith & Wesson | \$2,000 | | | |
| 118 | Gun equipment and ammo (allowance) | \$10,000 | | | |
| 119 | Tasers and equipment (allowance) | \$30,000 | | | |
| 124 | Radar unit | \$48,000 | | | |
| 125 | Antennas | \$5,000 | | | |
| 126 | DragonEye SpeedLidar | \$4,800 | | | |
| 127 | Laser unit | \$6,000 | | | |
| 128 | Motorola portable XTS2500 | \$71,325 | | | |
| 132 | Speakers (allowance) | \$2,000 | | | |
| 133 | Batteries for portable radios | \$1,760 | | | |
| 136 | Storage units | \$3,600 | | | |
| 142 | PGS Building electrical (allowance) | \$5,000 | | | |
| Total Scheduled Replacements | | \$2,599,516 | Total Scheduled Replacements | | \$5,000 |

PROJECTED REPLACEMENTS

| Item | 2058 - YEAR 32 | \$ |
|------------------------------|----------------------------------------|----------|
| 85 | Police vehicle Jeep Cherokee 2012 | \$21,809 |
| 86 | Police vehicle Honda Odyssey 2012 – DB | \$20,284 |
| 102 | Microsoft Office Std. 2019 License | \$2,391 |
| Total Scheduled Replacements | | \$44,484 |

| Item | 2059 - YEAR 33 | \$ |
|------------------------------|-------------------------------------|----------|
| 7 | Asphalt pavement, seal coat | \$9,500 |
| 72 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| Total Scheduled Replacements | | \$38,482 |

PROJECTED REPLACEMENTS

| Item | 2060 - YEAR 34 | \$ | Item | 2061 - YEAR 35 | \$ |
|------------------------------|----------------------------------------------|----------|------------------------------|-----------------------------------------------------|-----------|
| 67 | Police vehicle Ford 2017 AWD Explorer – 2017 | \$28,316 | 5 | Concrete curbs (6% allowance) | \$1,890 |
| | | | 14 | Site light, standard single head, LED | \$10,500 |
| | | | 20 | Siding and trim, cementitious | \$48,000 |
| | | | 21 | Trim and soffits | \$22,000 |
| | | | 24 | Store front doors and glazing | \$12,500 |
| | | | 28 | Garage overhead doors and controls | \$37,500 |
| | | | 34 | Secured police areas renovate (allowance) | \$50,000 |
| | | | 41 | Office equipment (allowance) | \$5,000 |
| | | | 42 | Electronics (allowance) | \$5,000 |
| | | | 48 | Shooting range equipment (allowance) | \$5,000 |
| | | | 51 | Building piping (allowance) | \$10,000 |
| | | | 53 | Rooftop unit, RTU | \$160,000 |
| | | | 54 | Air Handler unit | \$160,000 |
| | | | 56 | Unit heater, gas | \$15,000 |
| | | | 57 | Boiler, gas, | \$40,000 |
| | | | 65 | Emmergency electrical backup system | \$35,000 |
| | | | 84 | Police vehicle Ford Explorer 2017 AWD | \$28,316 |
| | | | 88 | Car and truck equipment and accessories (allowance) | \$15,000 |
| | | | 90 | Computers (allowance) | \$20,000 |
| | | | 91 | Printers (allowance) | \$3,000 |
| | | | 92 | Computer sofware (allowance) | \$5,000 |
| | | | 93 | Computer accessories and monitors (allowance) | \$5,000 |
| | | | 94 | Digital cameras (allowance) | \$2,500 |
| | | | 95 | Server/IT system | \$10,000 |
| | | | 96 | Powerware UPS 9355 | \$1,623 |
| | | | 97 | Fujitsu Tablet for DB Q704 | \$2,650 |
| | | | 98 | Video Server & Hard Drive HP ZUA6232K4B | \$1,533 |
| | | | 99 | EliteDesk 800 G3 HP | \$2,000 |
| | | | 100 | Cisco Network Switch | \$3,620 |
| | | | 101 | Backup System Components Shi/Synology | \$3,300 |
| | | | 103 | MDT Terminals Intel Core | \$35,087 |
| | | | 104 | Docking Stations & mount | \$10,758 |
| | | | 105 | Eaton Battery Replacement for 9355 UPS | \$2,500 |
| | | | 106 | Two 85" monitors w/sound bar for Conference Room | \$15,000 |
| | | | 107 | Cisco IP Phones for Conference Room with wireless | \$1,110 |
| | | | 108 | Rugged Keyboards TG3-KBA-BLTX-USNNR-U | \$2,145 |
| | | | 117 | Handcuffs Smith & Wesson | \$2,000 |
| | | | 118 | Gun equipment and ammo (allowance) | \$10,000 |
| | | | 119 | Tasors and equipment (allowance) | \$30,000 |
| | | | 123 | Photo imaging equipment (allowance) | \$21,000 |
| | | | 131 | Radio chargers (allowance) | \$3,000 |
| | | | 132 | Speakers (allowance) | \$2,000 |
| | | | 137 | PGS Roofing, asphalt shingles | \$12,000 |
| | | | 141 | PGS Garage overhead doors and controls | \$7,500 |
| | | | 143 | PGS Unit heater, gas | \$3,000 |
| Total Scheduled Replacements | | \$28,316 | Total Scheduled Replacements | | \$878,032 |

PROJECTED REPLACEMENTS

| Item | 2062 - YEAR 36 | \$ | Item | 2063 - YEAR 37 | \$ |
|------------------------------|--------------------------------------------------|-----------|------------------------------|------------------------------------------------|-----------|
| 68 | Police vehicle Chevy 2016 Truck Silverado - D.B. | \$54,864 | 69 | Police vehicle Chevy Tahoe 4WD 2020 | \$23,005 |
| 80 | Police vehicle Chevy Traverse 2019 | \$33,986 | 70 | Police vehicle Chevy Tahoe 4WD 2020 | \$51,279 |
| 81 | Police vehicle Ford Explorer 2018 | \$23,534 | 71 | Police vehicle Chevy Tahoe K-9/Patete 4WD 2020 | \$26,256 |
| 82 | Police vehicle Ford Explorer 2018 | \$20,974 | 73 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| 83 | Police vehicle Ford 2018- K-9 | \$21,534 | 74 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| 109 | Sig Sauer Patrol Rifle 516 | \$10,490 | 75 | Police vehicle Chevy Tahoe 4WD 2020 | \$28,982 |
| 110 | Shotguns Mdl. 870 Remington | \$6,633 | 89 | Equipment for above K-9 vehicle | \$20,000 |
| 111 | P320 Pistols | \$11,000 | 102 | Microsoft Office Std. 2019 License | \$2,391 |
| 122 | Miscellaneous equipment (allowance) | \$5,000 | | | |
| Total Scheduled Replacements | | \$188,015 | Total Scheduled Replacements | | \$209,877 |

PROJECTED REPLACEMENTS

| Item | 2064 - YEAR 38 | \$ | Item | 2065 - YEAR 39 | \$ |
|------------------------------|----------------------------------|-----------|------------------------------|-------------------------------------|-----------|
| 7 | Asphalt pavement, seal coat | \$9,500 | 76 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 36 | Restroom, renovate | \$75,000 | 77 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 37 | Locker/Shower room, renovate | \$320,000 | 78 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| 87 | In-car video systems Watch Guard | \$43,172 | 79 | Police vehicle Chevy Tahoe 4WD 2023 | \$36,645 |
| Total Scheduled Replacements | | \$447,672 | Total Scheduled Replacements | | \$146,580 |

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SECTION D - CONDITION ASSESSMENT

General Comments. MillerDodson Associates conducted a Reserve Study at Sample Township Police Department in February 2023. Sample Township Police Department appears to be generally in good condition for a township. A review of the Replacement Reserve Inventory will show that we are anticipating most of the components achieving their normal economic lives.

The following comments pertain to the larger, more significant components in the Replacement Reserve Inventory and to those items that are unique or deserving of attention because of their condition or the manner in which they have been treated in the Replacement Reserve Analysis or Inventory.

IMPORTANT NOTE: This Condition Assessment is based upon visual and apparent conditions of the common elements of the community which were observed by the Reserve Analyst at the time of the site visit. This Condition Assessment does not constitute, nor is it a substitute for, a professional Structural Evaluation of the buildings, amenities, or systems. MillerDodson strongly recommends that the Township retain the services of a Structural Engineer to conduct thorough and periodic evaluations of the buildings, balconies, and any other structural components of the buildings and amenities of the Association.

General Condition Statements.

Excellent. 100% to 90% of Normal Economic Life expected, with no appreciable wear or defects.

Good. 90% to 60% of Normal Economic Life expected, minor wear or cosmetic defects found. Normal maintenance should be expected. If performed properly, normal maintenance may increase the useful life of a component. Otherwise, the component is wearing normally.

Fair. 60% to 30% of Normal Economic Life expected moderate wear with defects found. Repair actions should be taken to extend the life of the component or to correct repairable defects and distress. Otherwise, the component is wearing normally.

Marginal. 30% to 10% of Normal Economic Life expected, with moderate to significant wear or distress found. Repair actions are expected to be cost-effective for localized issues, but normal wear and use are evident. The component is reaching the end of the Normal Economic Life.

Poor. 10% to 0% of Normal Economic Life expected, with significant distress and wear. Left unattended, additional damage to underlying structures is likely to occur. Further maintenance is unlikely to be cost-effective.

(Continued on next page)

INTERIOR ITEMS

Police Department. Sample Township Police Department items are in good condition.



Site Items. The department maintains asphalt parking and drives, concrete sidewalks, a flagpole, and a monument sign. These items were found to be in good condition.

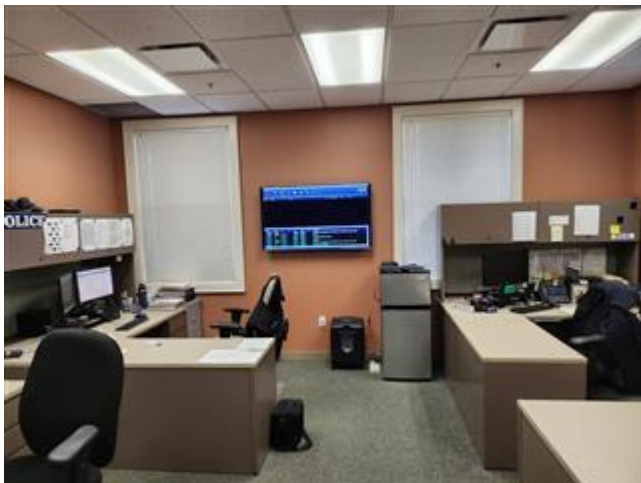


Buildings. The department maintains a police and garage facility.

Exterior Items. The buildings are wood construction and contain brick facade and wood trim, windows, doors, overhead garage doors, and asphalt shingle roofing. The exterior items are in good condition.



Interior Items. The department maintains the interior of the facilities. The report has itemized general funding for renovations, furniture, equipment, and electronics. There are also items for building systems such as HVAC, plumbing, and electrical. The building's interior is in good condition.





Department Equipment. The Police Department maintains equipment. The department has given a list of equipment and has been itemized within the report. Some items do not have a general lifespan and have been given an estimated lifespan replacement.

Police Garage/Storage Building. The Police department maintains a garage/storage building offsite. The building appears to be in good condition.



This Condition Assessment is based upon our visual survey of the property. The sole purpose of the visual survey was an evaluation of the common and limited common elements of the property to ascertain their remaining useful life and replacement cost. Our evaluation assumed that all components met building code requirements in force at the time of construction. Our visual survey was conducted with care by experienced persons, but no warranty or guarantee is expressed or implied.

End of Condition Assessment

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1. COMMON INTEREST DEVELOPMENTS - AN OVERVIEW

Over the past 40 years, the responsibility for many services, facilities, and infrastructure around our homes has shifted from the local government to Community Associations. Thirty years ago, a typical new townhouse abutted a public street on the front and a public alley on the rear. Open space was provided by a nearby public park, and recreational facilities were purchased ala carte from privately owned country clubs, swim clubs, tennis clubs, and gymnasiums. Today, 60% of all new residential construction, i.e., townhouses, single-family homes, condominiums, and cooperatives, is in Common Interest Developments (CID). In a CID, a homeowner is bound to a Community Association that owns, maintains, and is responsible for periodic replacements of various components that may include the roads, curbs, sidewalks, playgrounds, streetlights, recreational facilities, and other community facilities and infrastructure.

The growth of Community Associations has been explosive. In 1965, there were only approximately 500 Community Associations in the United States. According to the 1990 U.S. Census, there were roughly 130,000 Community Associations. The Community Associations Institute (CAI), a national trade association, estimated in 2020 that there were more than 350,000 communities with over 75 million residents.

The shift of responsibility for billions of dollars of community facilities and infrastructure from the local government and private sector to Community Associations has generated new and unanticipated issues. Although Community Associations have succeeded in solving many short-term issues, many Associations still fail to properly plan for the significant expenses of replacing community facilities and infrastructure components. When inadequate Replacement Reserve funding results in less than timely replacements of failing components, homeowners are invariably exposed to the burden of special assessments, major increases in Association fees, and often a decline in property values.

2. REPLACEMENT RESERVE STUDY

The purpose of a Replacement Reserve Study is to provide the Association with an inventory of the common community facilities and infrastructure components that require periodic major repair or replacement, a general view of the physical condition of these components, and an effective financial plan to fund projected periodic replacements or major repairs. The Replacement Reserve Study consists of the following:

Replacement Reserve Study Introduction. The introduction provides a description of the property, an Executive Summary of the Funding Recommendations, Level of Reserve Study service, and a statement of the Purpose of the Replacement Reserve Study. It also lists documents and site evaluations upon which the Replacement Reserve Study is based and provides the Credentials of the Reserve Analyst.

Section A Replacement Reserve Analysis. Many components that are owned by the Association have a limited life and require periodic replacement. Therefore, it is essential that the Association have a financial plan that provides funding for the timely replacement of these components in order to protect the safety, appearance, and ultimately, the property value of the homes in the community. In conformance with National Reserve Study Standards, a Replacement Reserve Analysis evaluates the current funding of Replacement Reserves as reported by the Association and recommends annual funding of Replacement Reserves using the Threshold Cash Flow Method. See the definition below.

Section B Replacement Reserve Inventory. The Replacement Reserve Inventory lists the commonly owned components within the community that require periodic replacement using funding from Replacement Reserves. Replacement Reserve Inventory includes estimates of the Normal Economic Life (NEL) and the Remaining Economic Life (REL) for those components whose replacement is scheduled for funding from Replacement Reserves.

The Replacement Reserve Inventory also provides information about those components that are excluded from the Replacement Reserve Inventory and whose replacement is not scheduled for funding from Replacement Reserves.

Section C Projected Annual Replacements. The Calendar of Projected Annual Replacements provides a year-by-year listing of the Projected Replacements based on the data in the Replacement Reserve Inventory.

Section D Condition Assessment. The observed condition of the major items listed in the Replacement Reserve Inventory is discussed in more detail. The Condition Assessment includes a narrative and photographs that document conditions at the property observed at the time of our visual evaluation.

The Appendix is provided as an attachment to the Replacement Reserve Study. Additional attachments may include supplemental photographs to document conditions at the property and additional information specific to the property cited in the Conditions Assessment (i.e., Consumer Product Safety Commission, Handbook for Public Playground Safety, information on segmental retaining walls, manufacturer recommendations for asphalt shingles or siding, etc.).

3. METHODS OF ANALYSIS

The Replacement Reserve industry generally recognizes two different methods of accounting for Replacement Reserve Analysis, the Cash Flow Method. Due to the difference in accounting methodologies, these methods lead to different calculated values for the Recommended Annual Funding to the Reserves. A brief description is included below:

Cash Flow Threshold Method. This Reserve Study uses the Threshold Cash Flow Method, sometimes referred to as the "Pooling Method." It calculates the minimum constant annual funding to reserves (Minimum Annual Deposit) required to meet projected expenditures without allowing total reserves on hand to fall below the predetermined Minimum Balance, or Threshold, in any year.

4. REPLACEMENT RESERVE STUDY DATA

Identification of Reserve Components. The Reserve Analyst has only two methods of identifying Reserve Components; (1) information provided by the Association and (2) observations made at the site. The Reserve Analyst must be provided with all available information detailing the components owned by the Association. It is our policy to request such information prior to bidding on a project and to meet with the parties responsible for maintaining the community after acceptance of our proposal. Upon submission of the Initial Study, the Study should be reviewed by the Board of Directors and the individuals responsible for maintaining the community. We depend upon the Association for correct information, documentation, and drawings. We also look to the Association representative to help us fashion the Reserve Study so that it reflects what the community hopes to accomplish in the coming years.

Unit Costs. Unit costs are developed using nationally published standards and estimating guides and are adjusted by state or region. In some instances, recent data received in the course of our work is used to modify these figures. Contractor proposals or actual cost experience may be available as part of the Association records. This is useful information, which should be incorporated into your report. Please bring any such available data to our attention, preferably before the report is commenced.

Replacement vs. Repair and Maintenance. A Replacement Reserve Study addresses the required funding for Capital Replacement Expenditures. This should not be confused with operational costs or the cost of regular repairs or maintenance.

5. DEFINITIONS

Adjusted Cash Flow Analysis. Cash flow analysis adjusted to take into account annual cost increases due to inflation and interest earned on invested reserves. In this method, the annual contribution is assumed to grow annually at the inflation rate.

Cash Flow Analysis. See the Cash Flow Threshold Method, above.

Contingency. An allowance for unexpected requirements. The "Threshold" used in the Cash Flow Method is a predetermined minimum balance that serves the same purpose as a "contingency." However, IRS Guidelines do not allow for a "contingency" line item in the inventory. Therefore, it is built into the mathematical model as a "Threshold."

Cyclic Replacement Item. A component item that typically begins to fail after an initial period (Estimated Initial Replacement), but which will be replaced in increments over a number of years (the Estimated Replacement Cycle). The Reserve Analysis program divides the number of years in the Estimated Replacement Cycle into five equal increments. It then allocates the Estimated Replacement Cost equally over those five increments. (As distinguished from Normal Replacement Items, see below)

Estimated Normal Economic Life (NEL). Used in the Normal Replacement Schedules. This represents the industry average number of years that a new item should be expected to last until it has to be replaced. This figure is sometimes modified by climate, region, or original construction conditions.

Estimated Remaining Economic Life (REL). Used in the Normal Replacement Schedules. Number of years until the item is expected to need replacement. Normally, this number would be considered to be the difference between the Estimated Economic Life and the age of the item. However, this number must be modified to reflect maintenance practice, climate, original construction, quality, or other conditions. For the purpose of this report, this number is determined by the Reserve Analyst based on the present condition of the item relative to the actual age.

Minimum Annual Deposit. Shown on the Summary Sheet A1. The calculated requirement for annual contribution to reserves is calculated by the Cash Flow Method (see above).

Minimum Balance. Otherwise referred to as the Threshold, this amount is used in the Cash Flow Threshold Method only. Normally derived using the average annual expenditure over the study period, this is the minimum amount held in reserves in the Peak Year.

National Reserve Study Standards. A set of Standards developed by the Community Associations Institute in 1995 (and updated in 2017) which establishes the accepted methods of Reserve Calculation and stipulates what data must be included in the Reserve Study for each component listed in the inventory. These Standards can be found at CALonline.org.

Normal Replacement Item. A component of the property that, after an expected economic life, is replaced in its entirety. (As distinguished from Cyclic Replacement Items, see above.)

Number of Years of the Study. The number of years into the future for which expenditures are projected and reserve levels calculated. This number should be large enough to include the projected replacement of every item on the schedule, at least once. The Reserve Study must cover a minimum of 20 years to comply with the National Reserve Study Standards. However, your study covers a 40-year period.

Peak Year. In the Cash Flow Threshold Method, a year in which the reserves on hand are projected to fall to the established threshold level. See Minimum Balance, above.

Reserves Currently on Deposit. Shown on the Summary Sheet A1, this is the amount of accumulated reserves as reported by the Association in the current year.

Replacement Reserve Study. An analysis of all of the components of the common property of a Community Association for which replacement should be anticipated within the economic life of the property as a whole. The analysis involves estimation for each component of its Estimated Replacement Cost, Normal Economic Life, and Remaining Economic Life. The objective of the study is to calculate a Recommended Annual Funding for the Association's Replacement Reserve Fund.

Total Replacement Cost. Shown on the Summary Sheet A1, this is total of the Estimated Replacement Costs for all items on the schedule if they were to be replaced once.

Unit Replacement Cost. Estimated replacement cost for a single unit of a given item on the schedule.

Unit (of Measure). Non-standard abbreviations are defined on the page of the Replacement Reserve Inventory where the item appears. The following standard abbreviations are used in this report:

| | | |
|-----------------------------|--------------------|-----------------------|
| ea each | ls lump sum | sy square yard |
| ft or lf linear foot | pr pair | cy cubic yard |
| sf square foot | | |

What is a Reserve Study?
Who are we?



<https://youtu.be/m4BcOE6q3Aw>

What kind of property uses a Reserve Study?
Who are our clients?



<https://youtu.be/40SodajTW1g>

Who conducts a Reserve Study?
Reserve Specialist (RS) what does this mean?



<https://youtu.be/pYSMZ013VjQ>

When should a Reserve Study be updated?
What are the different types of Reserve Studies?



<https://youtu.be/Qx8WHB9Cgnc>

What's in a Reserve Study and what's out?
Improvement/Component, what's the difference?



<https://youtu.be/ZfBoAEhtf3E>

What is my role as a Community Manager?
Will the report help me explain Reserves?



<https://youtu.be/1J2h7FIU3qw>

What is my role as a community Board Member?
Will a Reserve Study meet my needs?



<https://youtu.be/aARD1B1Oa3o>

Community dues, how can a Reserve Study help?
Will a study keep my property competitive?



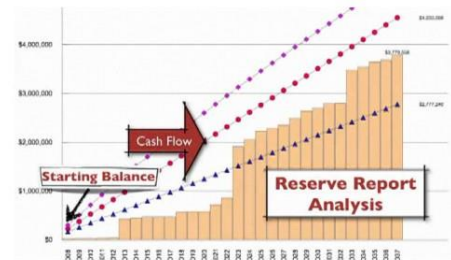
<https://youtu.be/diZfM1lyJYU>

How do I read the report?
Will I have a say in what the report contains?



<https://youtu.be/qCeVJhFf9ag>

Where do the numbers come from?
Cumulative expenditures and funding, what?



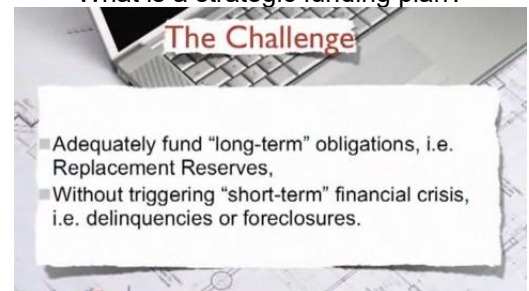
<https://youtu.be/SePdwVDvHWI>

How are interest and inflation addressed?
Inflation, what should we consider?



<https://youtu.be/W8CDLwRlv68>

A community needs more help, where do we go?
What is a strategic funding plan?



<https://youtu.be/hIxV9X1tlcA>