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DESIGN STUDY

Endpoint refresh plan for a county government's Windows 10 tail, before ESU year two

Complete design on current platforms

CAPABILITY	INDUSTRY	SETTING
IT Spend Optimization	Public Sector	County government
DOCUMENT	**VERSION**	**DATE**
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Document control

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Author	Avinash Dhinakaran	Role	Principal Integration Architect
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Sign-off	"An engagement under this design is signed by the practice lead before any build proceeds."		

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CONVENTIONS

Source tags. [S] figure read from the vendor's or standard owner's own current page on Sep 24, 2026, or on Sep 27, 2026 where the text says so · [S*] figure from the owner's page summary where the page itself could not be opened · [A] design assumption · [T] design target (the record's outcome figure and anything derived from it). Every figure carries at least one tag. No figure comes from any prior engagement, file or asset. A row with more than one tag is counted once: as a published figure if any tag is [S] or [S*], otherwise as an assumption if any tag is [A], otherwise as a design target.

Table 1. Revision history

Date	Version	Change
Sep 27, 2026	1.0	First issue.
Oct 10, 2026	1.1	Approval line now reads: approved by the Founder, issued by Symbeeo. Avinash Dhinakaran remains the author.
Nov 4, 2026	1.2	Wording correction: how the comparison is described.

1 · Scope

Who it is for. The CIO and the budget office of a county government that enrolled its Windows 10 tail in Extended Security Updates for year one, must decide before November 2026 whether to buy year two, and must put a replacement count by department into the next capital request.

Typical buyer [A]. A county government, 14 departments, 6,800 Windows endpoints managed in Microsoft Intune. 1,400 still run Windows 10, version 22H2, enrolled in ESU year one: 500 meet the Windows 11 hardware minimum and were held back for application compatibility; 900 do not. 2,100 run Windows 11, version 23H2; the other 3,300 already run Windows 11, version 24H2 or 25H2 [A]. Fiscal year runs July to June [A].

What is in. One reconciled endpoint record; Windows 11 readiness per device with its reason; the in-place upgrade plan for capable devices; the ESU year-two purchase quantity; the replacement plan by department and fiscal year; the sanitization record for every retired device. **What is out.** Selection of the replacement models and their price (quoted separately, with end-of-sale and end-of-support dates on the quote, SDD-SPD-001 §8.4); servers; application remediation itself.

Assumptions. The asset record is the county's ITAM product, selected in the comparison (SRA-SPD-001 §5 D4) [A]. Serial number is the join key [A]. The county's disposal partner executes sanitization and issues certificates [A].

Related documents, read Sep 24, 2026. SRA-SPD-001 v1.0 and SDD-SPD-001 v1.0 (issued Sep 27, 2026) · Extended Security Updates (ESU) program for Windows 10, Microsoft Learn, updated Nov 17, 2025 (`https://learn.microsoft.com/en-us/windows/whats-new/extended-security-updates`) · Windows 11 release information, updated Sep 22, 2026 (`https://learn.microsoft.com/en-us/windows/release-health/windows11-release-information`) · Windows 11 requirements, updated Jul 21, 2026 (`https://learn.microsoft.com/en-us/windows/whats-new/windows-11-requirements`) · Work From Anywhere Report in Endpoint Analytics, Microsoft Learn, updated Apr 16, 2026, read Sep 27, 2026 (Windows tab: per-device Windows 11 readiness status and a readiness reason naming the hardware requirements not met) (`https://learn.microsoft.com/en-us/intune/endpoint-analytics/work-from-anywhere`; the earlier address under /intune/analytics/ returned 404) · NIST SP 800-88 Rev. 2, September 2025 (`https://csrc.nist.gov/pubs/sp/800/88/r2/final`).

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1c · Public implementations this design follows

Table 2. Public implementations this design follows

Implementation	Who published it · date	What it settles for this design	URL
Windows 10 ESU program, commercial	Microsoft Learn · updated Nov 17, 2025 · vendor documentation, used to build our own design	R2 and R3 as published: USD 61 per device for year one, price doubling every consecutive year, three years at most; year one starts November 2025; buying year two means paying year one too; Windows 10, version 22H2 required	https://learn.microsoft.com/en-us/windows/whats-new/extended-security-updates
Windows 11 release information	Microsoft Learn · updated Sep 22, 2026 · vendor documentation, used to build our own design	R5 as published: Enterprise end of updates 23H2 Nov 10, 2026, 24H2 Oct 12, 2027, 25H2 Oct 10, 2028; 26H1 is for new devices and is not offered as an in-place update from 24H2 or 25H2	https://learn.microsoft.com/en-us/windows/release-health/windows11-release-information
Windows 11 requirements	Microsoft Learn · updated Jul 21, 2026 · vendor documentation, used to build our own design	R4 as published: compatible 64-bit processor with two or more cores at 1 GHz or faster, 4 GB memory, 64 GB storage, UEFI Secure Boot capable, TPM 2.0	https://learn.microsoft.com/en-us/windows/whats-new/windows-11-requirements

Figures in §2 and §4 are from these three pages, read Sep 24, 2026; their update dates were read on Sep 27, 2026; the target image in §3 is 25H2, not 24H2, because of the end-of-updates dates above. All three rows are vendor documentation: no county's own published record of a Windows 10 ESU or Windows 11 refresh decision could be read on Sep 27, 2026 (the meeting summaries found were on a secondary site that could not be opened), so no public deployment row is shown.

2 · Requirements register

Table 3. Requirements register

#	Requirement	Value	Source
R1	Windows 10 end of support	Oct 14, 2025	[S] Microsoft ESU page
R2	ESU price and term	USD 61 per device year one; doubles each consecutive year; three years at most; bought by whole year, cumulative	[S] Microsoft ESU page
R3	ESU eligibility	Windows 10, version 22H2	[S] Microsoft ESU page
R4	Windows 11 hardware minimum	TPM 2.0; UEFI Secure Boot capable; compatible 64-bit processor, 2+ cores, 1 GHz; 4 GB; 64 GB	[S] Windows 11 requirements
R5	Windows 11 Enterprise end of updates	23H2 Nov 10, 2026 · 24H2 Oct 12, 2027 · 25H2 Oct 10, 2028	[S] release information
R6	Estate	6,800 endpoints; 1,400 on ESU year one (500 capable, 900 not); 2,100 on 23H2	[A]

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#	Requirement	Value	Source
R7	Endpoints reconciled across Intune, CMDB and fixed-asset register	≥ 98 %	[T]
R8	Endpoint models carrying warranty end and OEM support-end dates	100 %	[T]
R9	Capable ESU devices upgraded to Windows 11 before ESU year two starts	500 by Oct 31, 2026	[T]
R10	23H2 devices moved to 25H2 before their end of updates	2,100 by Nov 10, 2026	[T]
R11	Devices enrolled in ESU year three	0	[T]
R12	Refresh band	4 years or OEM end of support, whichever first	[A]
R13	Replacement count per department per fiscal year, in the capital request	FY2026-27 and FY2027-28	[T]
R14	Retired storage-bearing endpoints with a certificate of sanitization	100 %	[S] NIST SP 800-88 Rev. 2

Fourteen rows; six carry a vendor's or standard's figure, two are design assumptions, six are design targets.

3 · Architecture overview

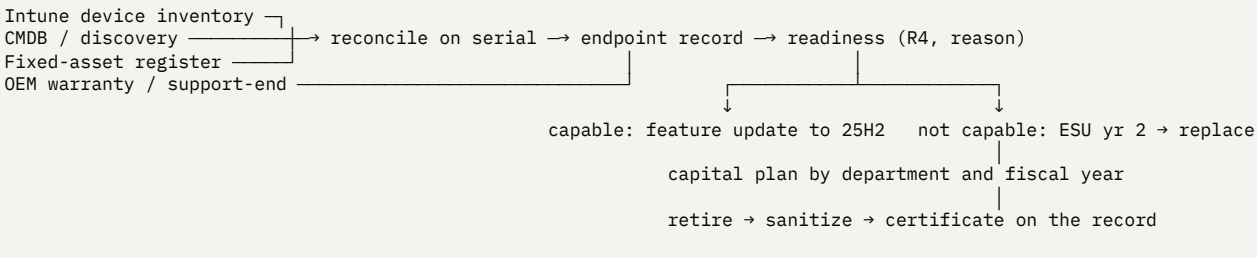


Figure 1. Endpoint refresh decision flow

One record per endpoint decides three things: upgrade in place, bridge on ESU, or replace. The parts table lists the operating system, the bridge and the data sources, not hardware models.

Table 4. Architecture overview

Role	Component (exact name)	Qty	Capacity used	Why this unit
Target OS	Windows 11 Enterprise, version 25H2	1 image	6,800 endpoints over the plan [A]	latest General Availability release offered to existing devices; updates to Oct 10, 2028 [S]

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Role	Component (exact name)	Qty	Capacity used	Why this unit
Bridge	Windows 10 ESU, year two	≤ 900 device licenses plus any R9 stragglers (≤ 1,400)	November 2026 to October 2027	USD 122 per device, the vendor's doubling of USD 61 applied once [S]
Readiness source	Intune Endpoint analytics, Work from anywhere report, Windows tab	1	6,800 devices	per-device Windows 11 readiness status and the requirement not met [S]
Hardware check	Windows 11 minimum (R4) applied to the reconciled record	1 rule set	6,800 devices	the vendor's published minimum, checked independently of the report [S]
Asset record	ITAM product selected in the comparison	1	6,800 records	SRA-SPD-001 §5 D4 [A]
Disposal record	Certificate of sanitization, NIST SP 800-88 Rev. 2 Appendix C fields	1 per retired device	900 plus band retirements	R14 [S]

4 · Design by subsystem

4.1 Reconciliation.

Intune inventory, CMDB and the fixed-asset register joined on serial. A device in one source and not the others goes on an exceptions list with its last-seen date; the target is 98 % matched (R7) [T]. The fixed-asset register supplies purchase date, which drives the four-year band (R12) [A].

4.2 Readiness.

Every Windows device classified capable or not capable against R4, with the failing requirement recorded (TPM version, processor, Secure Boot) [S]. The Work from anywhere report's status is read as a second opinion, and a disagreement between the two is an exception, not a default to either [S]; [A].

4.3 In-place upgrades.

The 500 capable ESU devices take a feature update to 25H2 by Oct 31, 2026 (R9) [T]. A device whose application blocker is not cleared by that date joins the year-two ESU order; year two is available to it because it already holds year one [S]. Rejected: 24H2 as the target — its Enterprise updates end Oct 12, 2027, one year before 25H2's [S].

4.4 The 23H2 fleet.

2,100 devices on 23H2 moved to 25H2 before Nov 10, 2026 (R10) [T], in department rings of about 150 devices a day [A]. This is not a refresh item, but it shares the record and the window, so it is planned here.

4.5 ESU year-two quantity.

Replacing 900 devices is not possible between Sep 24, 2026 and November 2026 [A], so year two is bought for the devices still on Windows 10 on the order date: at most 900 plus any R9 stragglers. At USD 122 per device [S] that is at most USD 109,800 for the 900 [A]. The order is placed per device, not as a block, because the minimum purchase is one license [S].

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4.6 Replacement plan.

The 900 not-capable devices are replaced from FY2026-27 into the first months of FY2027-28, department by department, all retired by Oct 31, 2027 so that no device needs year three, which starts in November 2027 (R11) [T]. Devices that reach four years or OEM end of support in FY2027-28 are listed by department as the second year of the capital request (R13) [T]. Quantities only; prices come from the separate quote, where no model past end-of-sale is offered and every model's end-of-support date is shown (SDD-SPD-001 §8.4).

4.7 Retirement and sanitization.

Every retired device is sanitized by the county's disposal partner and its certificate attached to the endpoint record: operator, manufacturer, model, serial, media type, method (clear, purge or destroy), technique, tool and version, verification, validation, destination and signatures, as NIST SP 800-88 Rev. 2 Appendix C lists them [S]. A device without a certificate stays open on the record (R14).

4.8 Outputs.

Three lists for the budget office: upgrade in place (with target date), ESU year two (with device serials), replace (by department and fiscal year). Each row carries the evidence behind its decision: readiness reason, purchase date, OEM support-end date.

5 · Failure behavior

Table 5. Failure behavior

Failure	Behavior	Source
Serial missing from the fixed-asset register	device kept on the plan; flagged to finance; band date unknown, so readiness alone decides	[A]
Readiness report and R4 check disagree	device held as an exception; hardware checked again on the device; no decision until they agree	[A]
Application blocker not cleared by Oct 31, 2026	device added to the ESU year-two order by serial	[S] year-two eligibility; [A]
Feature update fails on a device	rolled back by the update; device retried once, then scheduled for replacement review	[A]
Replacement stock late for a department	that department's devices stay on ESU year two; alert at Jul 31, 2027 if any would need year three	[T]
Retired device has no certificate after collection	record stays open; disposal partner queried; device counted as not disposed	[T]

6 · Limits

- The 1,400, 900 and 500 counts are assumptions; the plan counts what reconciliation returns.
- ESU prices are Microsoft's commercial list; the county's volume-licensing agreement may differ, and the order uses its own price.
- 26H1 is excluded because it is not offered as an in-place update; new devices shipped with it would join the record as a separate image [S].

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- The design sizes the replacement count; it does not choose a model, a supplier or a price.
- No figure here has been measured; every count is an assumption, and every date is a target except Microsoft's published dates in R1 and R5.

7 · Lessons learned

None yet — this is a design study; populated after the first build against it.

8 · The author

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Signed off by Edwin Ozer, Founder.

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Figures are as published by their sources on the dates given in this document; figures marked [A] are assumptions.

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