



Budget Hearing

September 26th, 2022
Village of Hales Corners,
Cities of Franklin and Greenfield

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Executive Summary

Dear Parents, Guardians, and Community Members,

In this document you will find the current trends, information and budget recommendations of the Whitnall School District Administrative Team and Board of Education for the 2022-23 school and fiscal year. It includes projections for revenues and expenditures, which will be sufficient to carry out the educational objectives for the upcoming school year. These recommendations have been formulated through the efforts of many to meet the unique needs of our students, the community, and the State of Wisconsin.

The Whitnall School District proposed budget for 2022-23 has been prepared in accordance with District policy and State of Wisconsin requirements as set forth in Wisconsin statute and the Department of Public Instruction (DPI).

Budgeting in a school district is always a challenging process. We adopt an initial budget in June each year before the start of the July 1st fiscal year. We approve the published budget at our August board meeting, present it at the Budget Hearing in September, before adopting a final budget at the end of October once all of the state factors and student counts are known. Because we are waiting on this information, the final budget will change. The Budget Hearing budget information is our best projections right now based on historical data/trends. It is developed to be as accurate as possible based on the information available at the time.

Our District remains a fiscally conservative, high performing district that provides excellent value to our students, families, community, taxpayers, and business stakeholders.

Pertinent Information for the Whitnall School District

<u>School Board Members</u>	<u>Position</u>	<u>Term Expires</u>
Kevin Stachowiak	President	2024
Quin Brunette	Vice President	2024
Jason Craig	Clerk	2025
Jesse Stachowiak	Treasurer	2023
Jonathan Cagle	Member	2023
Karen Mikolainis	Member	2025
Nancy Zaborowski	Member	2023

Budget Hearing Terms

Revenue Limit

State imposed amount of money a district can receive to operate each year. It is calculated and released by DPI on October 15th each year. The revenue limit is made up of two main funding areas:

State Aid

Property Taxes (part of the total Tax Levy-see below)

The revenue limit is based on a district's 3-year average student enrollment and their prior year's revenue limit amount.

State Aid (Equalization Aid)

The amount of a school's funding (Revenue Limit) that the state contributes. It is a very in-depth funding formula that consists of three tiers of computations. It is based on prior year spending and student membership(enrollment). This too is calculated and shared by DPI on October 15th as part of the Revenue Limit Worksheet.

Tax Levy

The total amount of tax revenue (property taxes) that the district receives from the local municipality for authorized district expenditures. The school district's share is only a portion of the total property taxes that community members pay each year.

Some of the taxes received by the district are inside of the Revenue Limit (Fund 10 – general operating costs, non-referendum debt repayment, and Fund 41-Capital Expansion for building/property maintenance and improvement projects). These funds are the remaining portion of the Revenue Limit that is not covered by State (Equalization) Aid. If the Revenue Limit stays constant but State Aid increases, then the Revenue Limit Tax Levy would decrease as the state is covering more of a district's revenue. The reverse is also true, if State Aid decreases, then property taxes inside the Revenue Limit would go up to make up the difference.

The remaining amount is outside of the Revenue Limit. This is for Fund 39-Referendum Debt repayment.

The total local property tax amount collected is the Tax Levy.

Mill Rate

This is a tax rate used as one way of measuring annual property taxes collected by a district. It is the amount of taxes paid per dollar of assessed value of a person's property. It is calculated by dividing the total Tax Levy by the total assessed value of all property within the entire district's boundaries.

1 Mill is equal to \$1.00 in property tax levied per \$1,000 of a property's assessed value. A Mill Rate of \$7.00 means that a taxpayer will pay \$7.00 for every \$1,000 of their property value. A \$200,000 home value and a \$7.00 Mill Rate would equal \$1,400 of taxes for the school's portion. This is just one part of the total tax rate for the homeowner. The state also assesses property taxes for other entities such as technical colleges, municipalities (police, fire, streets, sanitation, and health departments to name a few), and counties.

Equalized Value

How the Dept of Revenue adjusts each municipalities' assessed value to ensure all school districts property values are comparable regardless of local assessment practices.

DEFINITIONS OF FUNDS IN USE

Fund 10 General Fund

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 21 Special Revenue Trust Fund (District controlled activity accounts – Co-Curriculars)

This fund is used to account for all co-curricular activity funds with District oversight. The source of such funds is gifts and donations (fundraising).

Fund 27 Special Education Fund

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. The ending fund deficit must be eliminated by an operating transfer from the General Fund.

Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that were incurred without referendum approval after that date. Only the expenses of debt repayment (principal and interest) are recorded in this Fund. The proceeds are "shifted" to Fund 49 if used for capital improvements.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were approved by referendum.

Fund 41 Capital Expansion Fund

Projects financed with tax levy per statute 120.10. State statute restricts the use of this fund for capital expenditures related to school district buildings and sites. Equipment cannot be purchased with this Fund.

Fund 46 Long Term Capital Improvement Trust Fund

A school board with an approved long-term capital improvement plan may establish a "trust" that is funded with a transfer from the general fund. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. (WSD 5 year waiting period ends on September 29, 2021). Funds may only be used for the purposes identified in the board approved long-term capital improvement plan.

Fund 49 Other Capital Project Funds

Used to report capital project fund activities. This fund is used to "house" Fund 38 (non-referendum debt) proceeds until they are used on capital projects. The expenses for these proceeds are also recorded in this Fund.

Fund 50 Food Service Fund

All revenues and expenditures related to pupil food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from **student** food services, must be eliminated by an operating transfer from the General Fund.

Fund 99 Other Package and Cooperative Program Funds

This fund is to be used for all other types of cooperative (multi-district) instructional funds. No fund balance or deficit can exist in this fund.

TREND DATA

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23*</u>
Revenue Limit	\$22,914,428	\$23,614,522	\$24,094,701	\$24,358,879	\$24,180,855
% change in Revenue Limit	-.24%	3.06%	2.03%	1.10%	-.73%

*Projected

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23*</u>
State Aid	\$8,414,309	\$9,805,429	\$9,472,751	\$10,345,927	\$11,657,104
% change in State Aid	31.25%	16.53%	-3.39%	9.22%	12.67%

*Projected

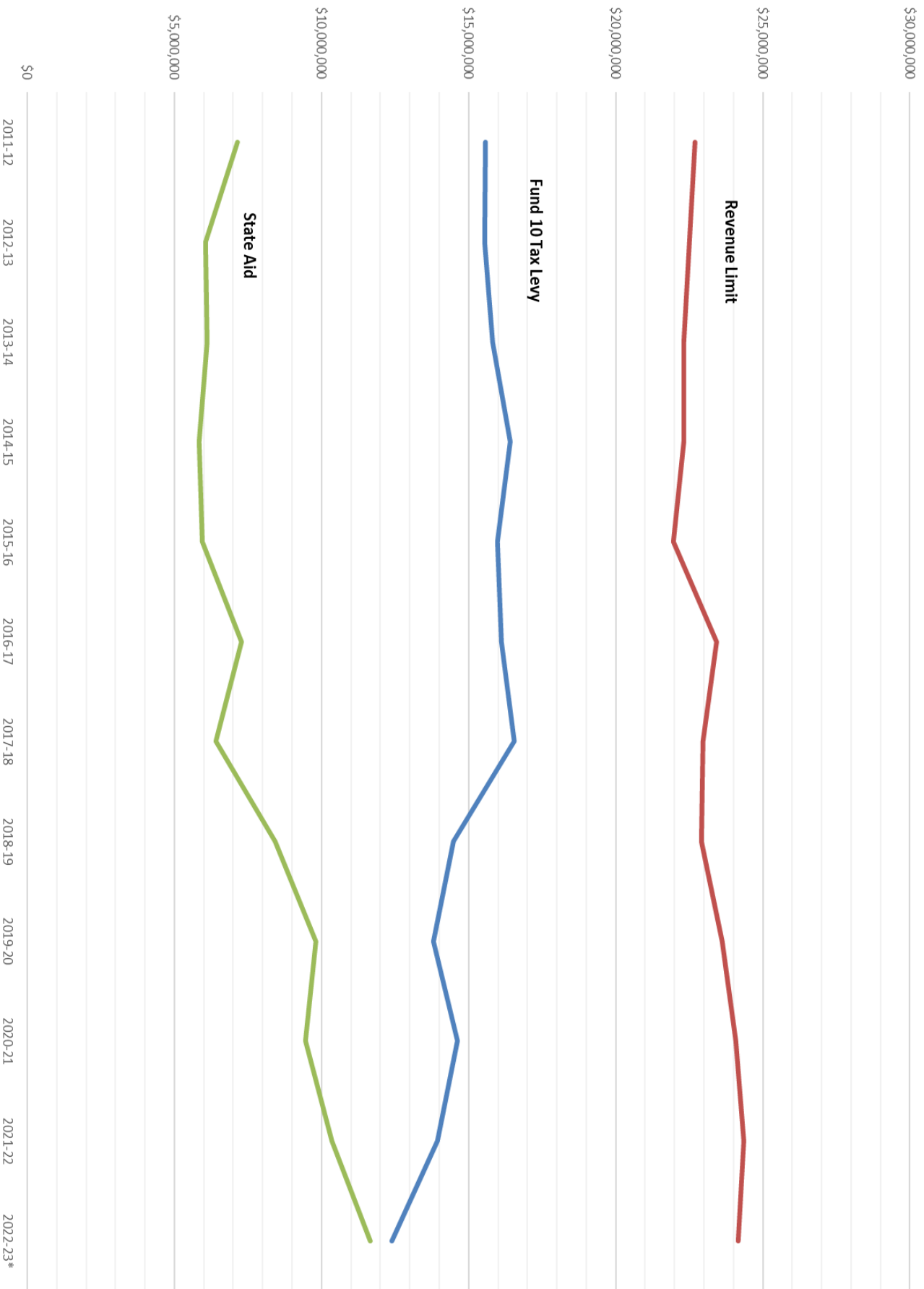
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23*</u>
Tax Levy	\$16,600,119	\$16,594,094	\$16,500,000	\$16,420,018	\$16,456,151
% change in Tax Levy	0.31%	-0.04%	-0.57%	-0.48%	.22%

*Projected

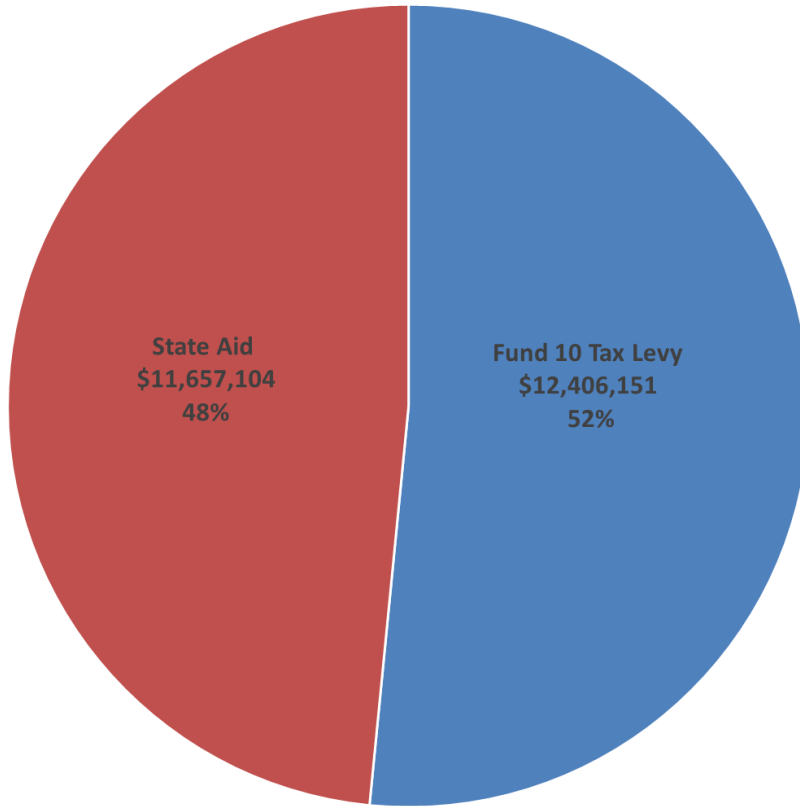
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23*</u>
Mill Rate	\$9.86	\$9.12	\$8.71	\$8.53	\$8.27
% change in Tax Levy	-2.27%	-7.53%	-4.49%	-2.09%	-3.05%

*Projected

Revenue Limit, Tax Levy & State Aid



2022-23 Revenue Limit
\$24,180,855



Other State Revenue Sources Outside of the Revenue Limit (projected)

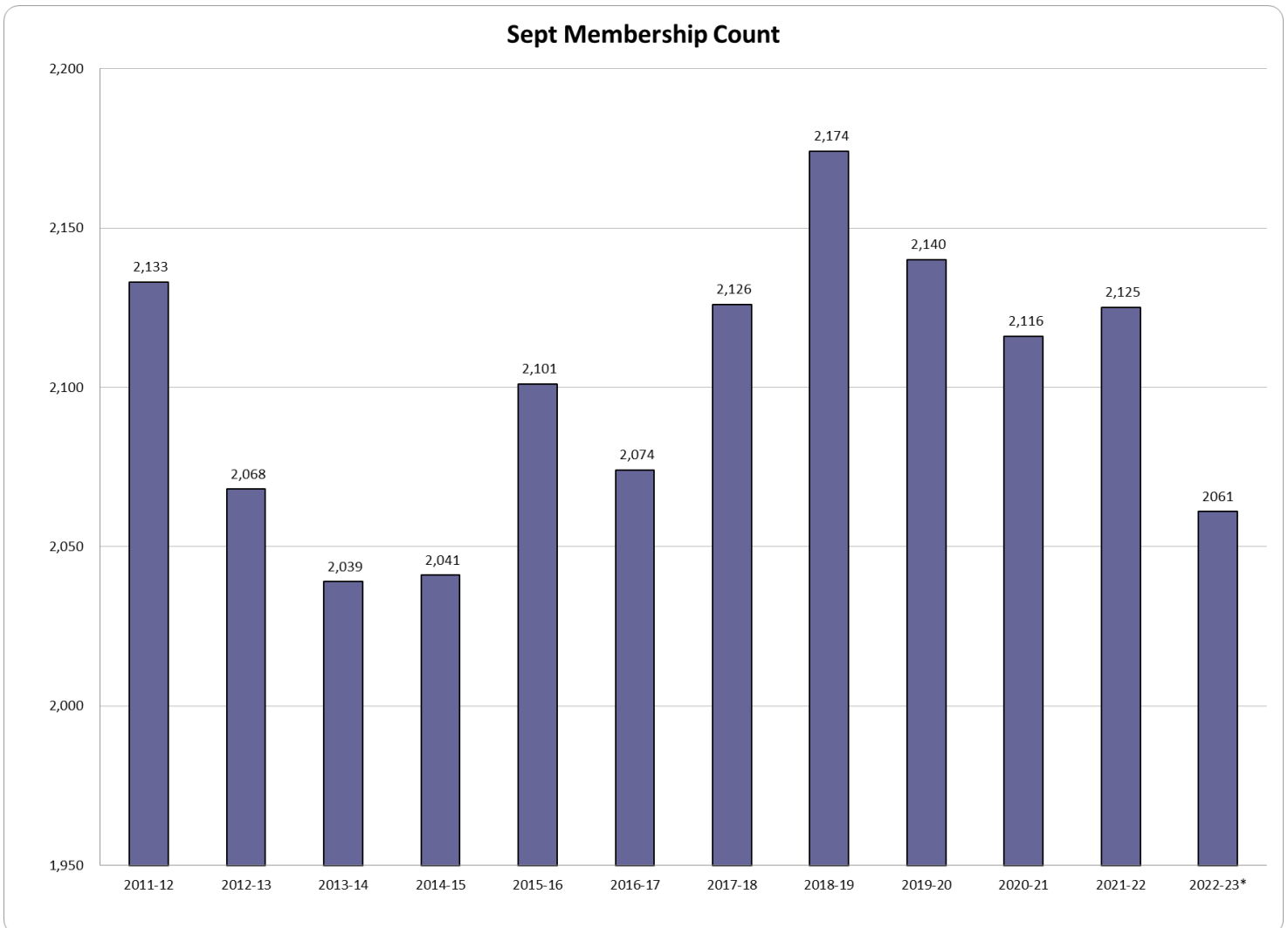
Open Enrollment	\$3.2 million
Per Pupil Aid	\$1.6 Million
Special Education*	\$1.46 million
ESSER	\$800,000
Various Grants/Aid*	\$378,000
Title Funding*	\$338,000
Medicaid Reimbursement	\$250,000
Common School Funds (Library)*	\$108,000

*funding must be spent on specific expenditures

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Equalized Value	\$1,642,499,595.00	\$1,551,227,154.00	\$1,562,871,268.00	\$1,566,852,253.00	\$1,596,171,612.00	\$1,619,620,323.00
All Fund Tax Levy	\$15,572,562	\$15,575,952	\$15,870,671	\$16,437,936	\$16,001,948	\$16,131,015
Levy as a % of Eq Value	0.95%	1.00%	1.02%	1.05%	1.00%	1.00%
Levy Rate (in mills)	\$9.46	\$10.02	\$10.13	\$10.47	\$10.00	\$9.94

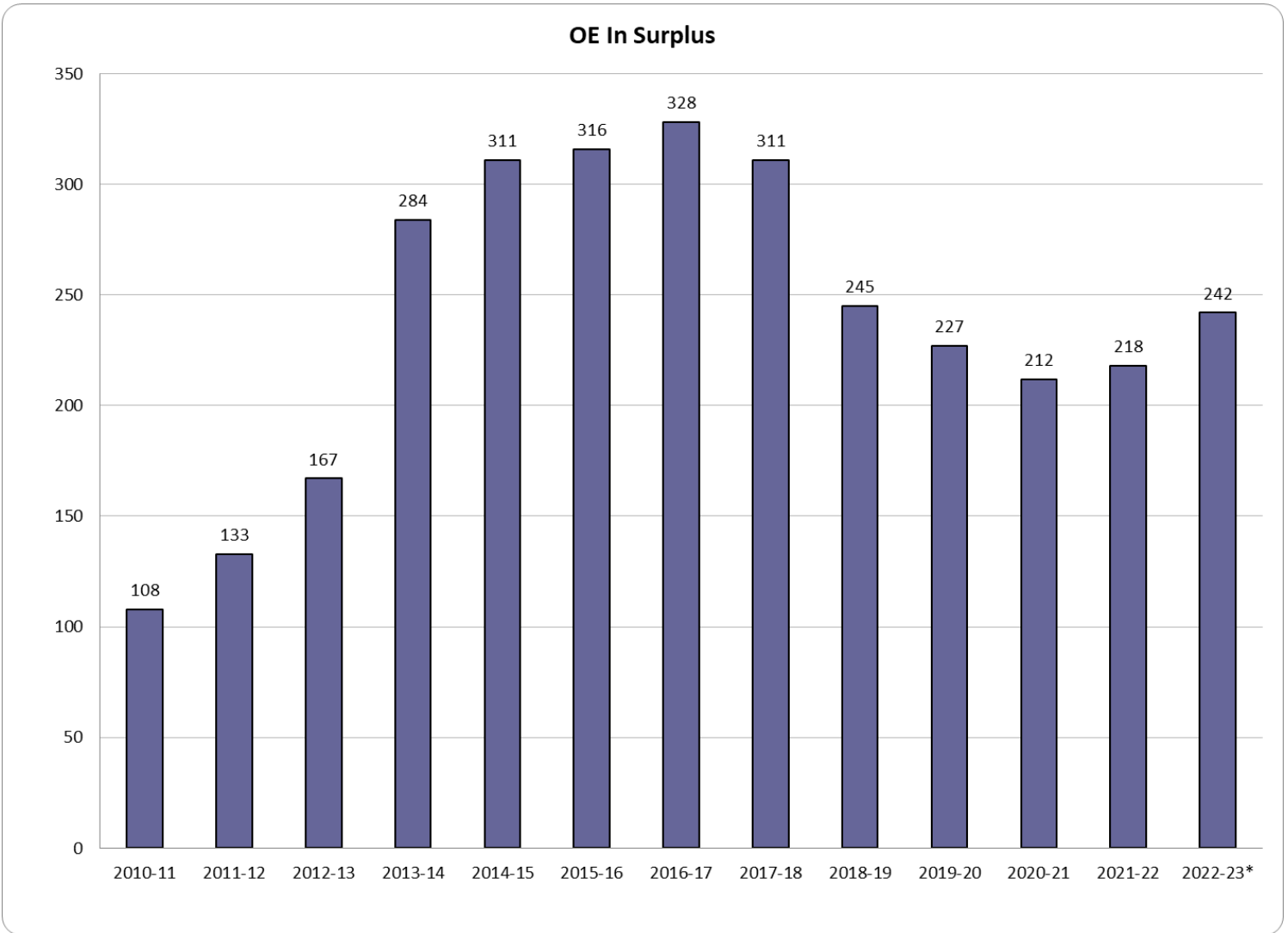
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23*</u>
Equalized Value	\$1,636,387,500.00	\$1,682,931,385	\$1,819,325,980	\$1,893,952,289	\$1,924,616,881	\$1,988,753,386
All Fund Tax Levy	\$16,549,147	\$16,600,119	\$16,594,094	\$16,500,000	\$16,420,018	\$16,456,151
Levy as a % of Eq Value	1.01%	0.99%	0.91%	0.87%	0.85%	0.83%
Levy Rate (in mills)	\$10.09	\$9.86	\$9.12	\$8.71	\$8.53	\$8.27

Student Membership Trend



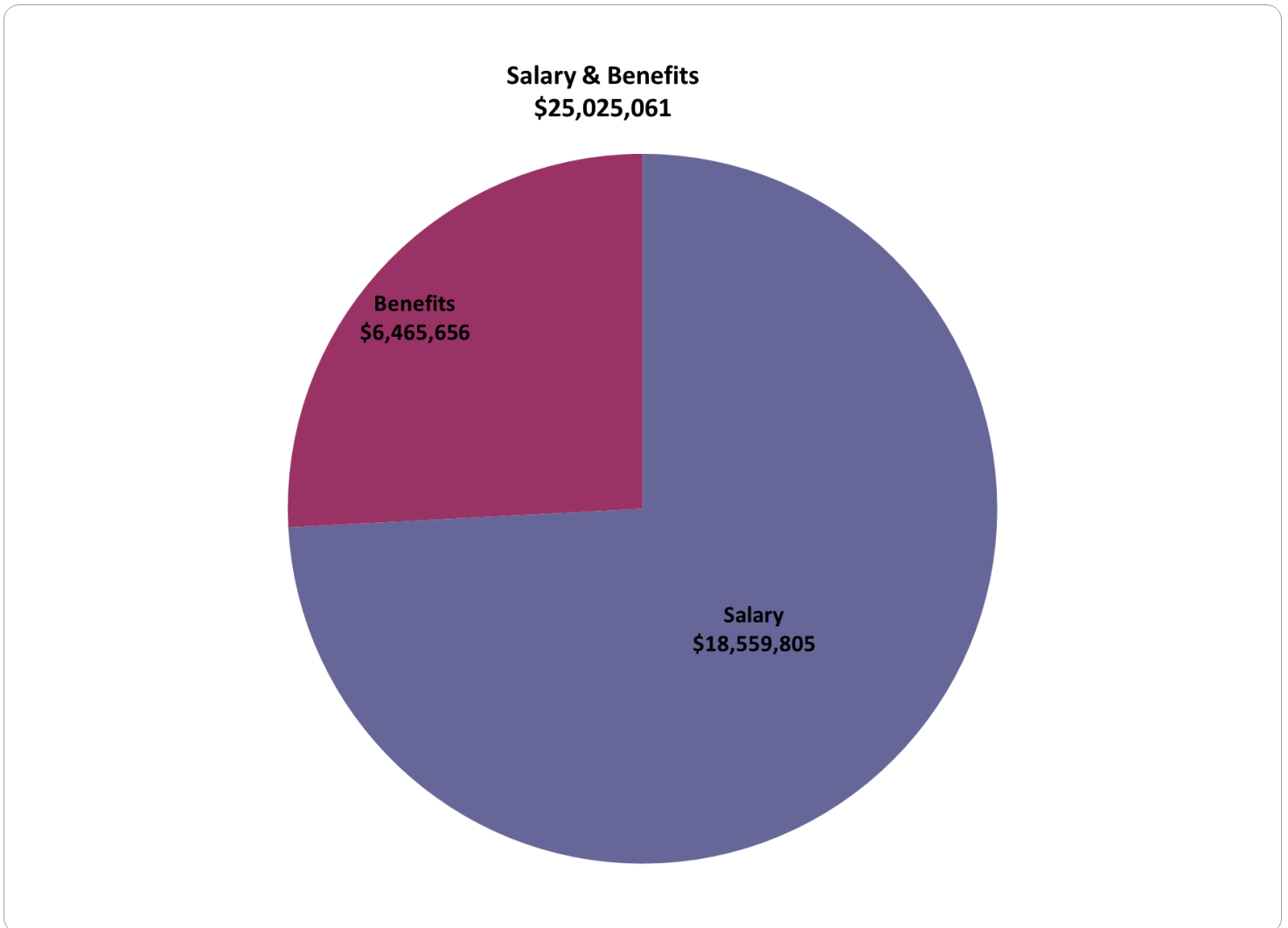
- This is resident student FTE's and not actual head count/enrollment
- This number is used as part of a 3-year average to calculate the Revenue Limit and State Aid
- Includes September FTE only
 - Includes PK through 12th grade
- This year's conservative projection is due to a large graduating class (2021) and a decrease in resident Kindergarten enrollment
- Final numbers will be determined in the next week or two

Open Enrollment



	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23*</u>
Total Surplus	\$2,419,057	\$2,035,562	\$2,071,067	\$1,943,862	\$1,830,245	\$2,048,432
Payments Out	\$772,208	\$901,872	\$916,256	\$1,253,817	\$1,206,311	\$1,217,396
Payments In	\$3,191,265	\$2,937,434	\$2,987,323	\$3,197,679	\$3,036,556	\$3,265,528
# of Students Out	105	112	113	153	139	138
# of Students In	416	357	340	365	357	380

Salaries & Benefits



- Salary & Benefits make up approximately 67% of our total expenditures
- 5.8% increase in health insurance rates, Market Adjustments, UAI increases and Micro Credentials will affect the 2022-23 amounts

2022-2023 Budget Summary Report

Jon Duhr, Director of Financial Services

The following information is a PROJECTED summary of the 2022-2023 Budget for the Whitnall School District for presentation at the September 26, 2022 Budget Presentation and Levy Adoption meeting.

1. **PROJECTED Fund Balance:**

Fund 10 Fund Balance as of July 1, 2022: \$10,704,338

Estimated Fund 10 Fund Balance as of June 30, 2023: \$10,704,338

Proposed Fund 10 Fund Balance change for 2022-2023: \$0.00

The projected balanced budget is the result of several factors. Continued open enrollment surplus. The expected expenditures of the self-funded health/dental insurance plan. The projected self-sustaining Food Service program. Maintaining the cost of the Special Education program. The use of ESSER funds for approved expenditures.

2. **PROJECTED State Equalization Aid:** \$11,657,104 based on the July 1, 2022 General Aid Estimation. This reflects an increase in state aid from 2021-2022 of \$1,311,177 or 12.7% increase in state aid over last year. This number won't be finalized until the October 15, 2022 Final Aid Certification.
3. **PROJECTED Property Valuation:** \$1,988,753,386; a \$64,136,505 value increase (conservative 3% increase) in property valuation. Last year we had a 1.6% increase when the state went up 7%. We now know that the state is projected to go up around 14%, so while I do now feel we will increase, it will be less than the state average.
4. **PROJECTED Pupil Membership Count:** 2061. The Student Count FTE (Full Time Equivalent) is the number of students actually attending WSD adjusted due to open enrolled students and decreased based on attendance times (4K). This number is part of the three-year average that is used in the Revenue Limit calculation. The conservative projection of 2061 is a 64 FTE student decrease from last year's membership number. The graduating class of 2021 was one of the largest classes and while our 4K numbers are up, they are still lower than pre Covid. Our 5K class is also significantly smaller than past years. Summer school membership rebounded and increased to 31 FTE (up from 9 last year). Based on these factors, our estimated 3-year average dropped from 2132 to 2107.
5. **PROJECTED Total 2022-23 All Funds Tax Levy:** \$16,456,151; up .22% from 2021-22 due to the increased property valuation and planned defeasance.
6. **PROJECTED Total 2022-23 Tax Levy Rate:** \$8.27; down 3% from \$8.53 in 2021-22

2022-23 PROPOSED BUDGET

WHITNALL SCHOOL DISTRICT BUDGET PUBLICATION, 2022-23 Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2020-21	Budgeted 2021-22	Budget 2022-23
Beginning Fund Balance	10,131,136.16	10,166,132.36	10,166,132.36
Ending Fund Balance	10,166,132.36	10,166,132.36	10,166,132.36
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	14,339,779.00	13,635,014.00	12,097,022.00
Inter-district Payments (Source 300 + 400)	3,227,457.33	3,014,000.00	3,438,196.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	11,232,262.53	12,367,775.00	13,668,912.00
Federal Sources (Source 700)	380,959.12	826,118.00	853,763.36
All Other Sources (Source 800 + 900)	187,459.73	33,800.00	32,300.00
TOTAL REVENUES & OTHER FINANCING SOURCES	29,367,917.71	29,876,707.00	30,090,193.36
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	12,415,736.77	13,074,325.00	13,326,817.04
Support Services (Function 200 000)	11,468,486.78	11,438,733.00	11,330,768.32
Non-Program Transactions (Function 400 000)	5,448,697.96	5,363,649.00	5,432,608.00
TOTAL EXPENDITURES & OTHER FINANCING USES	29,332,921.51	29,876,707.00	30,090,193.36

SPECIAL PROJECTS FUND	Audited 2020-21	Budgeted 2021-22	Budgeted 2021-22
Beginning Fund Balance	248,539.11	281,166.93	281,166.93
Ending Fund Balance	281,166.93	324,921.93	324,921.93
REVENUES & OTHER FINANCING SOURCES	6,042,156.62	6,120,510.00	6,120,510.00
EXPENDITURES & OTHER FINANCING USES	6,009,528.80	6,076,755.00	6,076,755.00

DEBT SERVICE FUND	Audited 2020-21	Budgeted 2021-22	Budget 2022-23
Beginning Fund Balance	1,735,582.76	2,292,827.88	3,449,827.63
Ending Fund Balance	2,292,827.88	3,449,827.63	6,185,911.63
REVENUES & OTHER FINANCING SOURCES	1,996,422.47	2,617,704.00	4,187,789.00
EXPENDITURES & OTHER FINANCING USES	1,439,177.35	1,460,704.25	1,451,705.00

CAPITAL PROJECTS FUND	Audited 2020-21	Budgeted 2021-22	Budget 2022-23
Beginning Fund Balance	1,418,502.98	2,626,081.62	2,170,848.62
Ending Fund Balance	2,626,081.62	2,170,848.62	2,446,073.62
REVENUES & OTHER FINANCING SOURCES	1,451,399.37	600,100.00	1,000,225.00
EXPENDITURES & OTHER FINANCING USES	243,820.73	1,055,333.00	725,000.00

FOOD SERVICE FUND	Audited 2020-21	Budgeted 2021-22	Budget 2022-23
Beginning Fund Balance	22,175.81	25,483.76	25,483.76
Ending Fund Balance	25,483.76	25,483.76	25,483.76
REVENUES & OTHER FINANCING SOURCES	1,020,479.14	1,132,485.00	1,139,189.55
EXPENDITURES & OTHER FINANCING USES	1,017,171.19	1,132,485.00	1,139,189.55

COMMUNITY SERVICE FUND	Audited 2020-21	Budgeted 2021-22	Budget 2022-23
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2020-21	Budgeted 2021-22	Budget 2022-23
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	127,944.00	116,146.00	189,840.07
EXPENDITURES & OTHER FINANCING USES	127,944.00	116,146.00	189,840.07

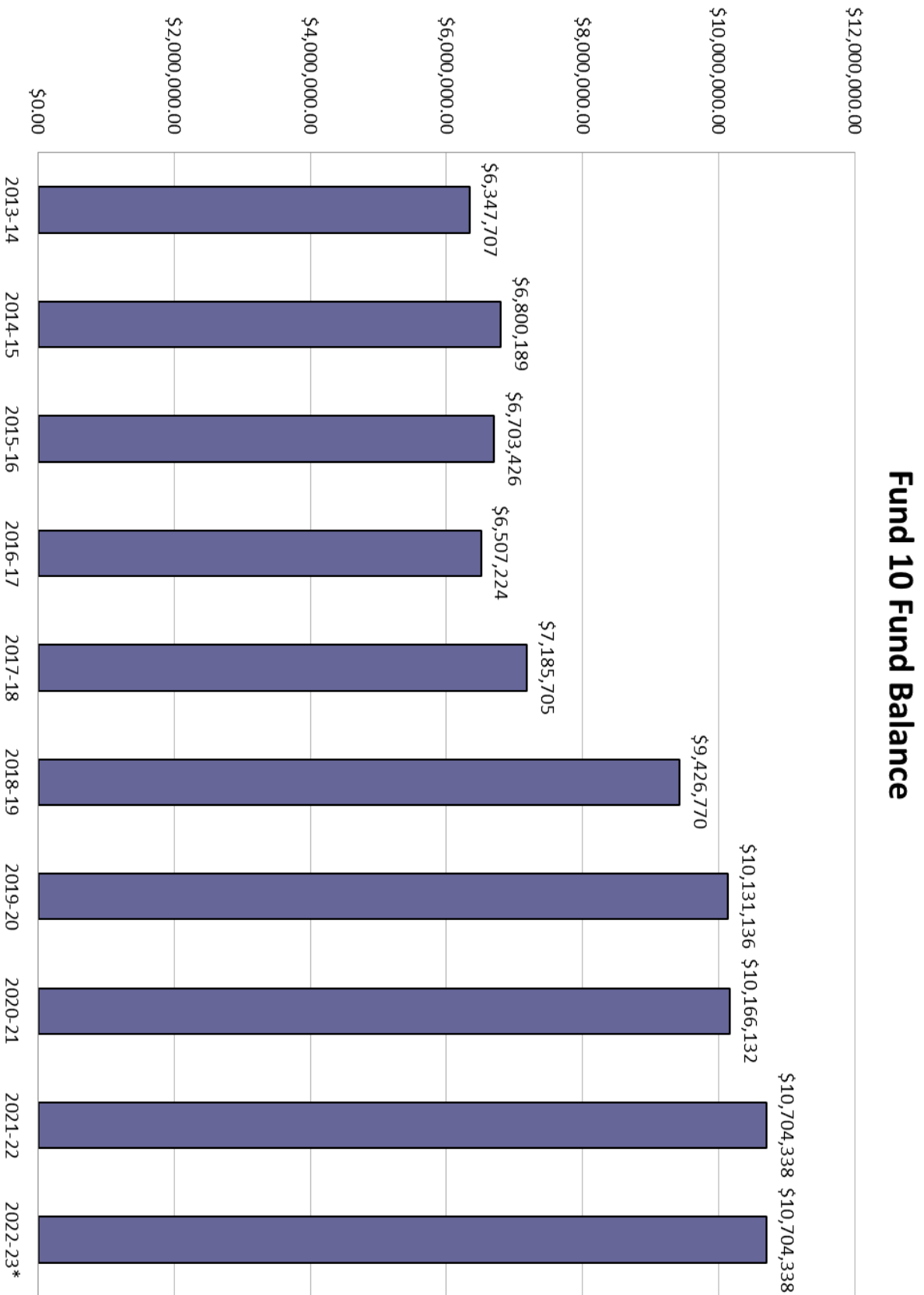
Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2020-21	Budgeted 2021-22	Budget 2022-23
GROSS TOTAL EXPENDITURES -- ALL FUNDS	38,170,563.58	39,718,130.25	39,672,682.98
Interfund Transfers (Source 100) - ALL FUNDS	3,616,537.53	3,706,429.00	3,650,000.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	34,554,026.05	36,011,701.25	36,022,682.98
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		4.22%	0.03%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-21	Budgeted 2021-22	Budget 2022-23
General Fund	13,903,656.00	13,202,314.00	11,668,732.00
Referendum Debt Service Fund	1,878,051.00	2,480,285.00	4,050,000.00
Non-Referendum Debt Service Fund	118,293.00	137,419.00	137,419.00
Capital Expansion Fund	600,000.00	600,000.00	600,000.00
Community Service Fund	0	0	0
TOTAL SCHOOL LEVY	\$16,500,000	\$16,420,018	\$16,456,151
PERCENTAGE INCREASE-- TOTAL LEVY FROM PRIOR YEAR		-0.48%	0.22%
TOTAL SCHOOL MIL RATE	\$8.71	\$8.53	\$8.27
PERCENTAGE INCREASE -- TOTAL MIL RATE FROM PRIOR YEAR		-2.07%	-3.05%

District Historical Fund Balance



Capital Improvement Plan

The Whitnall School Board approved a 10-year CIP in the Spring of 2016 in order to establish a Fund 46, Long Term Capital Improvement Trust Fund. DPI requires a CIP and a 5-year waiting period to use any of those funds in that account. The initial CIP was created in 2015-16 and a new one was approved in April of 2020, after the work from the 2018 referendum was completed. It was completed with the help of Bray Architects who helped identify building needs. The costs were estimates based on 2020 prices that have obviously changed since then.

The CIP work is based on Guiding Principles such as Health, Safety, & Security, Instructional Needs, and Energy Savings. The CIP is evaluated and re-evaluated each year and the identified projects are brought for board approval each Spring. The graphic below identifies the work completed and tentatively planned for the coming years. The School Board will begin meeting in the coming months to decide the next steps as we continue to identify building needs and the District's financial ability to meet those needs. While we continue to budget for Fund 41 (Annual Meeting) each year and add to Fund 46 when we are able, you will see that the balance of these funds (Treasurer's Report) will not cover the projected costs of current/future CIP projects.

Whitnall School District			
<i>10 Year Capital Improvement Plan</i>			
Project	Location	Cost	Yearly Total
2019-2020			
Replace 8 roof sections from 1959 & 1967	WHS	\$1,147,000	\$1,147,000
2020-21			
Replace exterior doors	HCE	\$27,283	
Replace roof section #1 (1993)	WMS	\$228,367	
Replace 7 roof sections from early 90's	WHS	\$80,850	\$336,500
2021-22			
Replace 3 roof sections from 1967	WHS	\$465,000	
Replace roof #1-6	EES	\$323,500	
Replace SW Bus Lane	WHS	\$90,000	
Replace Loading Dock Area Paving	WHS	\$99,145	
Replace DDC controls w/ HVA	WHS	\$525,000	\$1,502,645

Project	Location	Cost	Yearly Total
2022-23			
Replace DDC controls w/ HVA	WHS,WMS,EES	\$690,000	
Replace June-Aire furnace with HW coil	EES	\$36,076	
Replace Lochinvar boiler	EES	\$92,913	
Replace fence @ west property line with 6' to match current project	HCE	\$23,413	
Replace chiller	EES	\$182,974	\$1,025,377
2023-24			
Replace WMS Roof Sections #4 & #5	WMS	\$160,000	
Replace AHU's	WHS	\$358,617	
Replace exterior walls / windows south east elevation	WHS	\$475,353	
Replace exterior walls / windows south west elevation	WHS	\$173,253	\$1,167,222
Planned for 25-26			
Replace AC Unit in 1993 addition	HCE	\$117,458	
Replace chiller	WHS	\$191,065	
Check / replace 2004 boilers	WMS	\$117,458	\$425,980
Planned for 26-27			
Check / replace 2009 AC (ground chiller)	WMS	\$167,730	
Replace remaining classroom unit ventilators	WHS	\$621,376	\$789,105
Planned for 27-28			
Replace unit ventilators with HW and Dx cooling units (27 total)	EES	\$719,320	\$719,320
Planned for 2028 + (in no particular order)			
Replace NW paving	WHS	\$101,479	
Replace NE paving	WHS	\$141,962	
Replace SE Paving	WHS	\$88,125	
Replace lighting with LED	EES	\$340,836	
Replace remaining roof sections	EES	\$1,422,079	
Replace roof section #28-31,32-38,40 from 2000	WHS	\$1,277,110	
Replace metal roof section #31,39,41 from 2000	WHS	\$141,565	
Replace roof section #4-5,7,10-12 from 2002, 2001, 2003	WHS	\$354,861	
Replace roof section 17-19, 22, 24 from 1990-1992	WHS	\$1,300,000	
Replace section 1 roof ~ 12,000 SF ballasted to fully adhered	HCE	\$358,862	
Replace roof section #6 from 1986	WHS	\$4,317	

Replace exterior walls / windows 1963 wing	WHS	\$684,411
Replace exterior walls / windows above proposed multipurpose area	WHS	\$150,255
Replace generator (outside ILO inside)	EES	\$135,972
Replace lighting with LED @ library and main entrance	WHS	\$54,389
Replace lighting with LED @ remaining building	WHS	\$906,480
Replace cafeteria fold down tables (8)	HCE	\$90,115
Replace lighting with LED @ 1st floor offices & classrooms	WMS	\$130,533
Replace lighting with LED @ 2nd floor remaining areas	WMS	\$451,427
Gym addition / renovate existing gym to cafeteria	EES	\$7,163,759
Renovate 2 sets toilet rooms	EES	\$510,171
Replace windows	HCE	\$388,428
Exterior wall repairs	HCE	\$144,402
Replace T-12 lights in gym with LED	HCE	\$58,015
Replace lighting with LED in remainder of building	HCE	\$471,370
Replace ceilings & lights at cafeteria	HCE	\$83,587
Renovate 2nd floor toilet rooms (2 sets)	HCE	\$622,854
Music wing refresh (flooring, lighting)	WHS	\$233,742
Renovate 4 sets of toilet rooms	WHS	\$950,997
Renovate locker rooms (pool)	WHS	\$1,870,853
Renovate locker rooms (gym)	WHS	\$882,045
Kitchen Renovation	WHS	\$1,840,285
Renovated science lab (facelift)	WHS	\$2,873,667
Replace Exterior hollow metal doors @ west gym (2 pair)	WMS	\$19,650
Replace dust collector	WMS	\$91,948
Replace exhaust fan	WMS	\$49,403
Replace room 246 & 248 doors & include sound seals (2 pair)	WMS	\$34,328
Renovate locker room toilet rooms to meet ADA	WMS	\$312,046
Install fan powered relief for classrooms	WHS	\$153,246
Add AC to 1954 & 1957 addition	HCE	\$1,245,127
Replace tennis court lights w/ LED	WHS	\$63,454
Science lab hood replacement	WHS	\$45,324
Replace bleachers @ old gym	WHS	\$227,043
Replace east gym bleachers	WMS	\$131,077
Renovate public toilet rooms (2 sets)	WMS	\$622,855

Replace single pane windows (east side) & provide horizontal blinds	EES	\$100,591	
Replace single pane windows (west side) & provide horizontal blinds	EES	\$49,425	
Replace single pane windows (north side) & provide horizontal blinds	EES	\$120,681	
Replace single pane windows (south side) & provide horizontal blinds	EES	\$34,703	
Replace 2004 boiler	EES	\$117,842	
Replace football lights to LED	WHS	\$108,778	
Replace classroom furnishings	WHS	\$25,655	
Remove asbestos VCT and replace with VCT in 1967 wing	WHS	\$182,504	
Replace drop off canopy	WHS	\$974,455	
Replace doors that swing out in corridor	WHS	\$84,459	
Replace exterior window gaskets as needed	WMS	\$37,075	
Install fan powered relief for classrooms.	EES	\$57,171	
Replace door & frames for doors that swing out into hall	HCE	\$172,860	
Replace water cooled compressors for kitchen	WHS	\$47,890	
Tuckpoint and masonry repairs	WHS	\$217,751	
Exterior painting of penthouses (aurora green areas)	WHS	\$44,071	
Add AC at locker rooms, old gym, pool area	WHS	\$327,291	
Replace (2) 2004 DX systems for office	WHS	\$117,842	
Replace stair railings and add rubber treads over existing tile @ (3) stairs	WHS	\$107,182	
Upgrade baseball field to artificial turf	WHS	\$2,010,246	
Repair EIFS	WMS	\$88,797	
Tuckpointing as needed.	WMS	\$107,229	
Replace backstop / fence @ baseball practice field	WMS	\$54,665	
Replace basketball hoops (5)	WMS	\$67,410	
Tuckpoint masonry	EES	\$154,932	
Remove chimney to roof level & cap off	HCE	\$46,941	
Replace water fountains @ gym (2 pair)	WMS	\$9,065	
Replace baseball practice field (regrade to improve drainage)	WMS	\$667,169	
Expand & replace pool to 8 lane w/ viewing	WHS	\$12,639,764	
Replace football field turf	WHS	\$1,048,548	\$49,047,442