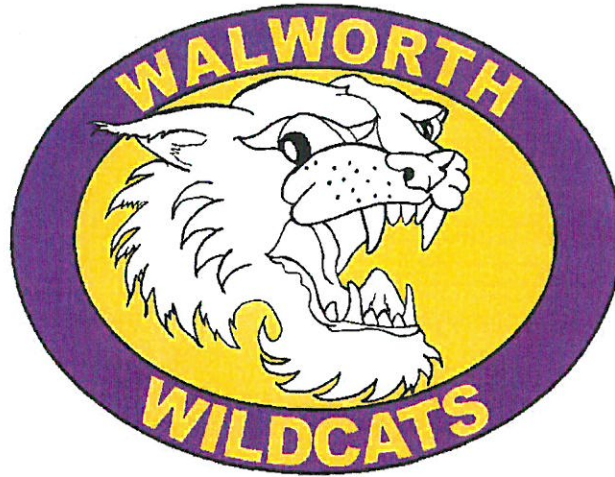


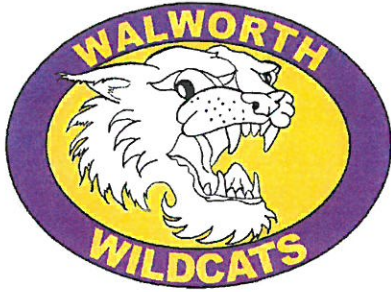
# *Walworth Joint School District #1*



## *Budget Hearing & Annual Meeting*

*Monday, October 24, 2022  
7:00 p.m.*

*Walworth Elementary/Middle School Pamela Knorr Memorial Library  
121 Beloit Street, Walworth, WI 53184*



## **Walworth Joint School** **District #1**

### **Board of Education**

**President**

Mrs. Mary Heyer

**Vice President**

Mrs. Valerie Gibbs

**Treasurer**

Mrs. Suzanne Zillmer

**Clerk**

Mr. Jacob Ries

**Member**

Ms. Tracey Scott

### **District Administration**

**District Administrator**

Mr. Phillip Klamm

**Principal**

Mrs. Caitlin Dowden

**Business Manager**

Miss Karie Bourke

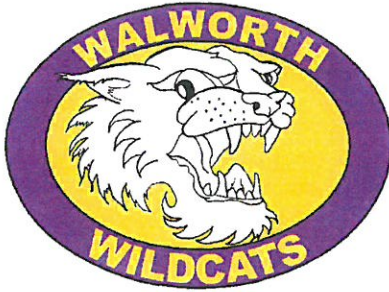
***Mission:*** *Providing the best education for all students.*

***Beliefs:*** *We believe that a passion for knowledge will prepare our students for a lifetime of learning.*

***Values:*** *We value the importance of educating the whole child; fostering respect for self and others; encouraging honesty and integrity; developing self-discipline and citizenship; respecting and welcoming diversity.*

***Our Expectation:*** *We welcome and respect the diversity that each of our students bring to our school with the expectation that all students will feel safe, secure, and valued.*

*Walworth District Policy 2105*  
*September, 2021*



### **Qualifications to Vote**

**Participants must be:**

- ☐ A citizen of the United States
- ☐ 18 years of age or older
- ☐ A resident of Walworth Joint School District #1 for at least 28 consecutive days prior to voting
- ☐ Registered at the meeting (signed in)

### **Rules of Order**

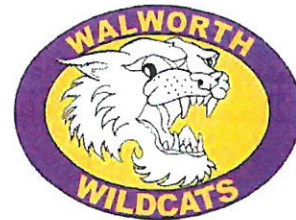
The agenda outlines all items that, by law, are to be covered at this Annual Meeting. In the interest of conducting business in an orderly and timely fashion, the following ground rules have been established for this Annual Meeting.

- ☐ Voting which takes place during the Annual Meeting, will be conducted in the following manner:
- ☐ A show of hands. If the Chair orders, or if there is a call for a Division of the House, then a count of hands will be taken.
- ☐ Only district residents may make and second motions, speak and vote. The time limit for speakers at this Annual Meeting is three (3) minute per person. No speaker may speak again until all have spoken, and no speaker may speak more than twice on a motion.
- ☐ The Order of Business shall be the agenda as printed.

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October 24, 2022

Dear Residents:

The Walworth Joint School District #1 Board of Education and Administration work collaboratively in preparing an annual budget that enables the District to fulfill the mission of *“Providing the **Best Education for ALL STUDENTS** with emphasis on Educating the **whole child in a safe and secure environment where all students are valued**”!* All programming, staffing, services, equipment, materials, and facility improvements are prioritized, for budgeting purposes, based on this mission and these values.

Budgeting is a continuous process. At any given time the District may be monitoring the current fiscal year's budget, preparing the upcoming year's budget, and ending the previous year's budget, with the completion of the final audit report typically reported three to six months after the budget year ends.

The District accomplishes this mission through strong core subject instruction; tiered learning opportunities throughout the day for enrichment and specific skill development for ALL learners; regular classes in Art, Music, PE, Library-Media skills, Guidance, and so much more. There is an emphasis on closing the achievement gap, differentiating and personalizing instruction, and using data on a regular basis to help students reach their highest potential.

Much of the District's revenue is based on student enrollment. The District's current enrollment is 431 students. This includes 134 students who open enroll to Walworth School from other districts and 112 students that open enroll out of the District. The District is anticipating a net income profit from current open enrollment of \$208,984 based on those figures. The District will be proposing a balanced budget for this school year. The District is anticipating an increase in state aid for this school year which will result in a lower tax levy from the community to support our school.

We appreciate the community's support of our school and trust that you too are WALWORTH PROUD! We encourage all community members to join our Facebook Page and see daily all of the learning going on here at Walworth.

Phill Klamm  
District Administrator  
Walworth Joint School District #1



**WALWORTH JOINT SCHOOL DISTRICT #1**

Annual School District Meeting

Walworth Elementary School

October 24, 2022

7:00 p.m.

**AGENDA**

1. Call Budget Hearing to order – President, Board of Education (Mrs. Heyer)
2. Pledge of Allegiance
3. Budget Presentation (Mr. Klamm and Miss Bourke)
4. Questions / Comments
5. Motion to Adjourn to Annual Meeting

Motion \_\_\_\_\_

Second \_\_\_\_\_

Motion Carried \_\_\_\_\_

6. Election of Chairperson

Motion \_\_\_\_\_

Second \_\_\_\_\_

Motion Carried \_\_\_\_\_

7. Introductory Comments
8. Treasurer's Report (Miss Bourke pages 17-19)
9. Resolution A – Adoption of the 2022-2023 Budget (Chairperson)

BE IT RESOLVED by the electors of the Walworth Joint School District No. 1 that the budget be adopted for the school year 2022 - 2023 and said sums are respectively appropriated in accordance with the budget.

Fund 10	<u>\$6,957,390.00</u>
Fund 38	<u>\$574,525.00</u>
Fund 80	<u>\$94,915.00</u>
Total Budget	<u>\$7,626,830.00</u>

Motion \_\_\_\_\_

Second \_\_\_\_\_

Motion Carried \_\_\_\_\_

10. Resolution B – Adoption of the tax levy

BE IT RESOLVED by the electors of the Walworth Joint School District No. 1 that thereby is levied against all the taxable property, both real and personal, within the confines of said district, a tax in the amount of **\$2,119,924.00**, for the maintenance and operation of the school and set forth in and according to the budget for said school district just adopted.

Motion \_\_\_\_\_

Second \_\_\_\_\_

Motion Carried \_\_\_\_\_

11. Resolution C – Salaries of the Board of Education

BE IT RESOLVED by the electors of the Walworth Joint School District No. 1 that the yearly salaries of the Board of Education be \$\_\_\_\_\_.

Motion \_\_\_\_\_

Second \_\_\_\_\_

Motion Carried \_\_\_\_\_

12. Resolution D – Disposal of Surplus Equipment

BE IT RESOLVED by the electors of the Walworth Joint School District No. 1 that the school board be authorized to sell equipment belonging to and no longer needed by said district for school purposes.

13. Resolution E – Prosecution of Defense in Legal Matters

BE IT RESOLVED by the electors of the Walworth Joint School District No. 1 that the school board be authorized to provide for the prosecution or defense of any action or proceedings in which the school district is interested.

14. Resolution F – School Lunches

BE IT RESOLVED by the electors of the Walworth Joint School District No. 1 that the school board be directed to furnish school lunches to the pupils of the school district and to appropriate funds for that purpose.

15. Resolution G – Student Accident Insurance

BE IT RESOLVED by the electors of the Walworth Joint School District No. 1 that the school board be authorized to purchase accident insurance coverage for the enrolled students of the Walworth Joint School District No. 1.

16. Resolution H – Student Transportation

BE IT RESOLVED by the electors of the Walworth Joint School District No. 1 that the school board be authorized to furnish transportation for students pursuant to the transportation plans adopted and approved by the school board.

Consent Motion to approve Resolutions D through H as read:

Motion \_\_\_\_\_

Second \_\_\_\_\_

Motion Carried \_\_\_\_\_

17. Resolution I – Date and Hour of Future Annual Meeting

BE IT RESOLVED by the electors of the Walworth Joint School District No. 1 that the date and hour of the School Districts Annual Meeting be determined at the discretion of the School Board.

Motion \_\_\_\_\_

Second \_\_\_\_\_

Motion Carried \_\_\_\_\_

18. Adjourn

Motion \_\_\_\_\_

Second \_\_\_\_\_

Motion Carried \_\_\_\_\_



**WALWORTH JOINT SCHOOL DISTRICT #1**  
**2022-2023 BUDGET - FINAL**

**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.

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>	
Beginning Fund Balance	1,301,151.11	1,301,151.11	1,301,151.11	
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,301,151.11</b>	<b>1,301,151.11</b>	<b>1,301,151.11</b>	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
100 Transfers-in	-	-	-	
<b>Local Sources</b>				
210 Taxes	2,421,656.00	1,739,941.01	1,514,989.00	1
260 Supply Resale	104.75	238.59	100.00	
270 School Activity Income-field trips, extra-curricular	1,087.16	7,675.85	6,500.00	
280 Interest on Investments	981.87	842.19	10,000.00	2
290 Insurance Dividends and Miscellaneous	10,815.24	50,407.35	32,600.00	
<b>Subtotal Local Sources</b>	<b>2,434,645.02</b>	<b>1,799,104.99</b>	<b>1,564,189.00</b>	
<b>Other School Districts Within Wisconsin</b>				
310 Transit of Aids	-	-	-	
340 Open Enrollment In	962,275.00	937,474.00	1,180,334.00	3
390 Other Inter-district, Within Wisconsin	-	26,123.47	8,000.00	
<b>Subtotal Other School Districts within Wisconsin</b>	<b>962,275.00</b>	<b>963,597.47</b>	<b>1,188,334.00</b>	
<b>Intermediate Sources</b>				
510 Transit of Aids	-	17,536.37	5,000.00	
<b>Subtotal Intermediate Sources</b>	<b>-</b>	<b>17,536.37</b>	<b>5,000.00</b>	
<b>State Sources</b>				
610 State Aid -- Categorical	27,556.62	28,081.43	24,000.00	
620 State Aid -- General	2,422,148.00	2,596,932.00	2,617,854.00	4
630 DPI Special Project Grants	29,014.67	33,846.35	93,249.00	5
690 Computer Aid and Per Pupil Aid	343,035.28	328,016.80	320,229.00	
<b>Subtotal State Sources</b>	<b>2,821,754.57</b>	<b>2,986,876.58</b>	<b>3,055,332.00</b>	
<b>Federal Sources</b>				
710 Transit of Aids	-	-	-	
730 Title II, Title III, Title IV, CARES, ESSER	173,614.02	319,287.46	944,663.00	6
750 Title I	20,356.97	183,247.03	94,348.00	
780 Medicaid	30,275.64	80,780.41	68,136.00	
790 Rural Schools Grant (REAP)	35,960.00	92,854.40	34,388.00	7
<b>Subtotal Federal Sources</b>	<b>260,206.63</b>	<b>676,169.30</b>	<b>1,141,535.00</b>	
<b>Other Revenues</b>				
960 Adjustments	3,196.66	2,606.29	3,000.00	
970 Refund of Disbursement	2,953.11	-	-	
990 Miscellaneous	4,416.12	1,145.66	-	
<b>Subtotal Other Revenues</b>	<b>10,565.89</b>	<b>3,751.95</b>	<b>3,000.00</b>	
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,489,447.11</b>	<b>6,447,036.66</b>	<b>6,957,390.00</b>	

**WALWORTH JOINT SCHOOL DISTRICT #1**  
2022-2023 BUDGET - FINAL

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<i>Instruction</i>				
110 000 Regular Education	2,494,958.12	2,486,196.87	2,655,668.00	8
120 000 Music, Art, and ELL Education	516,167.48	477,580.07	499,547.00	
140 000 Physical Education	95,670.53	96,477.02	101,750.00	
160 000 Athletics	3,146.10	15,754.99	18,265.00	
<b>Subtotal Instruction</b>	<b>3,109,942.23</b>	<b>3,076,008.95</b>	<b>3,275,230.00</b>	
<i>Support Sources</i>				
210 000 Guidance, Nursing, and Crossing Guards	255,439.07	245,084.12	268,625.00	
220 000 Library and Office Staff	406,028.43	428,866.60	399,710.00	
230 000 Board of Education, District Administrator, BFASA	200,556.59	213,853.65	236,287.00	
240 000 Principal	-	84,418.10	116,909.00	
250 000 Business, Student Records, Building & Grounds, Bus	1,031,577.47	927,920.49	1,000,881.00	9
260 000 Software, Consulting, Third-Party Services	89,646.45	115,551.33	90,500.00	
270 000 Insurance & Judgments	75,784.95	67,186.50	81,822.00	
280 000 Debt Services	-	-	500.00	
290 000 BFASA, CESA, Technology	40,313.47	38,619.04	67,679.00	10
<b>Subtotal Support Sources</b>	<b>2,099,346.43</b>	<b>2,121,499.83</b>	<b>2,262,913.00</b>	
<i>Non-Program Transactions</i>				
410 000 Inter-fund Transfers	376,522.06	324,090.88	410,101.00	11
430 000 Open Enrollment Out	903,563.00	925,437.00	1,009,146.00	12
490 000 Prior Year Expenses, Tax Chargebacks	73.39	-	-	
<b>Subtotal Non-Program Transactions</b>	<b>1,280,158.45</b>	<b>1,249,527.88</b>	<b>1,419,247.00</b>	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,489,447.11</b>	<b>6,447,036.66</b>	<b>6,957,390.00</b>	
<b>FUND 10 NET INCOME/(NET LOSS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	

1. Increase in State Equalization Aid resulting in decrease in tax levy; 2. Increase in Interest Income due to raise in interest rates; 3. Estimate 134 students open enroll in (includes Special Ed students); 4. Increase in Equalization Aid due to an increase in the Secondary and Tertiary guaranteed aid rates, increase in WPCP and RPCP private voucher aid deduction , 5. Increase due to Mental Health Grant; 6. \$74k in ESSER II funds and \$800k in ESSER III funds carried over from 21-22; 7. 21-22 included \$60k Emergency Connectivity grant; 8. Increase in benefits costs, increase in sub budget for FMLA leaves; 9. Increase in bus costs, increase in heating costs due to gas price fluctuations; 10. Replacement of outdated technology infrastructure; 11. Increase in Fund 27 operating transfer due to addition of new Special Ed teacher; 12. 112 students open enrolled out (includes Special Ed students).

**Fund 21 Special Revenue Trust Fund**

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

<b>SPECIAL PROJECT FUND (FUND 21)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	22,086.78	23,388.65	19,424.42
<b>TOTAL ENDING FUND BALANCE</b>	<b>23,388.65</b>	<b>19,424.42</b>	<b>19,424.42</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>10,636.07</b>	<b>16,716.18</b>	<b>-</b>
100 000 Instruction	9,334.20	20,680.41	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,334.20</b>	<b>20,680.41</b>	<b>-</b>

**WALWORTH JOINT SCHOOL DISTRICT #1**  
**2022-2023 BUDGET - FINAL**

**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. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	-	-	-
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	277,619.06	265,187.88	351,198.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	15,440.69	17,702.58	-
<b>Subtotal Other School Districts within Wisconsin</b>	<b>15,440.69</b>	<b>17,702.58</b>	-
<i>Intermediate Sources</i>			
510 Transit of Aids	-	-	-
<b>Subtotal Intermediate Sources</b>	-	-	-
<i>State Sources</i>			
610 State Aid -- Categorical	93,905.00	92,177.00	95,000.00
<b>Subtotal State Sources</b>	<b>93,905.00</b>	<b>92,177.00</b>	<b>95,000.00</b>
<i>Federal Sources</i>			
710 Transit of Aids	-	-	-
730 IDEA	98,374.00	122,762.00	103,500.00
780 Medicaid	3,512.59	8,200.29	8,000.00
<b>Subtotal Federal Sources</b>	<b>101,886.59</b>	<b>130,962.29</b>	<b>111,500.00</b>
<i>Other Revenues</i>			
960 Adjustments	-	-	-
<b>Subtotal Other Revenues</b>	-	-	-
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>488,851.34</b>	<b>506,029.75</b>	<b>557,698.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
150 000 Special Education	399,199.56	438,324.99	485,242.00
<b>Subtotal Instruction</b>	<b>399,199.56</b>	<b>438,324.99</b>	<b>485,242.00</b>
<i>Support Sources</i>			
210 000 Pupil Services-Therapy, Psychological	70,111.52	51,615.96	29,000.00
250 000 Transportation	9,075.72	5,999.92	8,000.00
260 000 Software, Consulting, Third-Party Services	3,200.00	3,400.00	3,500.00
<b>Subtotal Support Sources</b>	<b>82,387.24</b>	<b>61,015.88</b>	<b>40,500.00</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	-	-	-
430 000 Instructional Service Payments	7,264.54	6,688.88	31,956.00
490 000 Prior Year Expenses, Tax Chargebacks	-	-	-
<b>Subtotal Non-Program Transactions</b>	<b>7,264.54</b>	<b>6,688.88</b>	<b>31,956.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>488,851.34</b>	<b>506,029.75</b>	<b>557,698.00</b>

**Fund 29 Other Special Revenue Trust Fund**

This fund is used to account for revenue and expenses incurred by Innovate Walworth Inc. There may be a fund balance in this fund.

<b>INNOVATE WALWORTH INC FUND (FUND 29)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	-	3,802.00	210.64
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,802.00</b>	<b>210.64</b>	<b>210.64</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,000.00</b>	<b>5,000.00</b>	-
100 000 Instruction	1,198.00	8,591.36	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,198.00</b>	<b>8,591.36</b>	-



**WALWORTH JOINT SCHOOL DISTRICT #1**  
2022-2023 BUDGET - FINAL

**Fund 38 Non-Referendum Debt Service Fund**

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

<b>DEBT SERVICE FUND (FUND 38)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	128,577.68	124,227.68	118,665.67
<b>TOTAL ENDING FUND BALANCE</b>	<b>124,227.68</b>	<b>118,665.67</b>	<b>112,978.67</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>570,000.00</b>	<b>570,087.99</b>	<b>568,838.00</b>
281 000 Long-Term Capital Debt	574,350.00	575,650.00	574,525.00
400 000 Non-Program Transactions	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>574,350.00</b>	<b>575,650.00</b>	<b>574,525.00</b>

**Fund 46 Long Term Capital Improvement Trust Fund**

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

<b>CAPITAL PROJECTS FUND (FUND 46)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	100.02	40,100.14	40,147.91
<b>TOTAL ENDING FUND BALANCE</b>	<b>40,100.14</b>	<b>40,147.91</b>	<b>40,147.91</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>40,000.12</b>	<b>47.77</b>	<b>-</b>
254 000 Maintenance	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 50 Food Service Fund**

All revenues and expenditures related to pupil and elderly 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. Any food service fund deficit, resulting from elderly food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	-	52,833.99	89,033.26
<b>TOTAL ENDING FUND BALANCE</b>	<b>52,833.99</b>	<b>89,033.26</b>	<b>42,391.26</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>277,153.72</b>	<b>327,744.89</b>	<b>280,500.00</b>
200 000 Support Services	224,319.73	291,545.62	327,142.00
400 000 Non-Program Transactions	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>224,319.73</b>	<b>291,545.62</b>	<b>327,142.00</b>

**WALWORTH JOINT SCHOOL DISTRICT #1**  
**2022-2023 BUDGET - FINAL**

**Fund 80 Community Service Fund**

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, includes salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	19,379.73	51,087.39	42,232.86
<b>TOTAL ENDING FUND BALANCE</b>	<b>51,087.39</b>	<b>42,232.86</b>	<b>42,317.86</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>37,796.50</b>	<b>41,120.00</b>	<b>95,000.00</b>
200 000 Support Services	4,634.75	5,263.59	35,104.00
300 000 Community Services	1,454.09	44,710.94	59,811.00
400 000 Non-Program Transactions	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,088.84</b>	<b>49,974.53</b>	<b>94,915.00</b>

**ENERGY EFFICIENCY EXEMPTION**

**§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-**

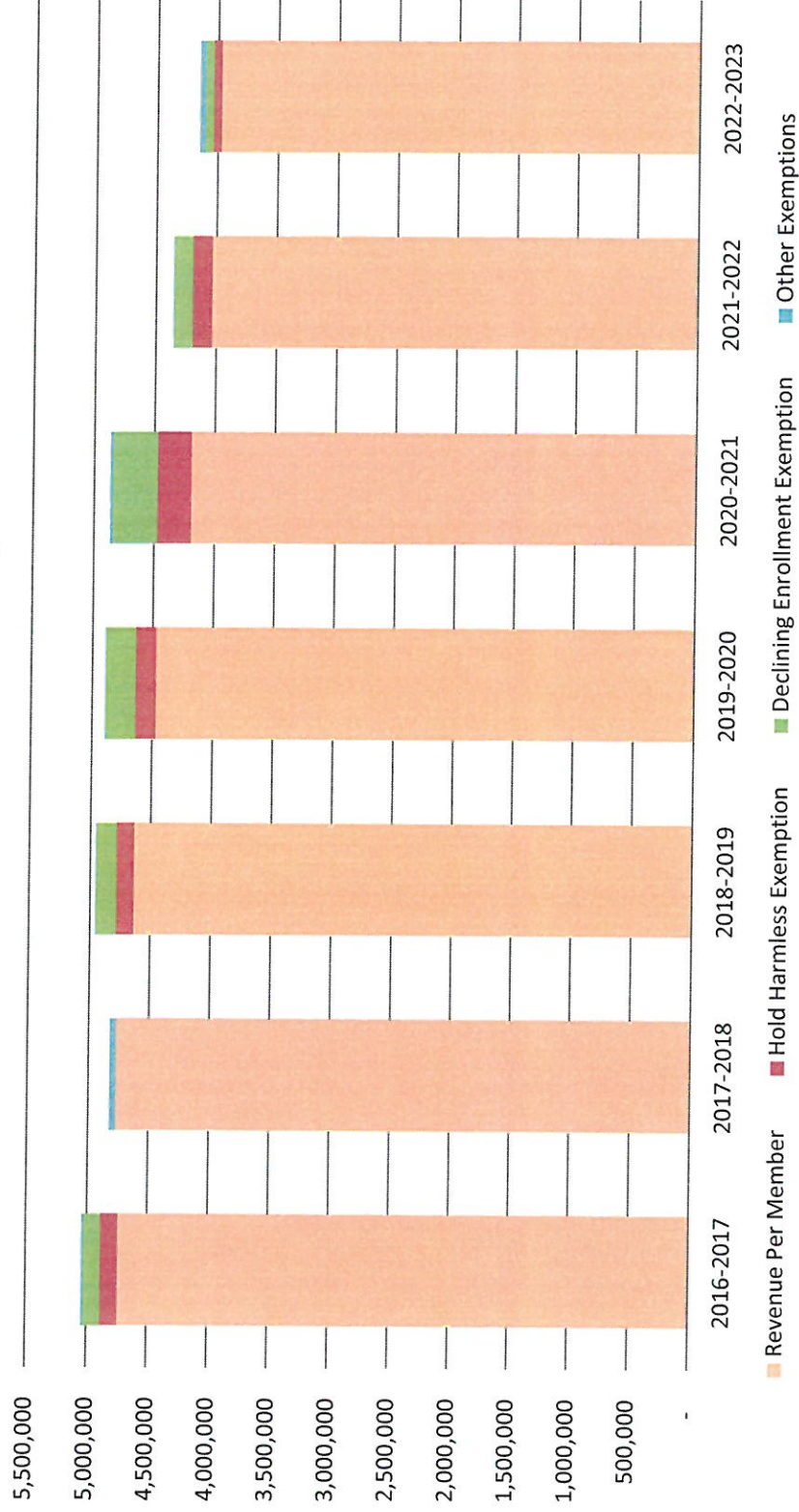
**Evaluation of the Energy Performance Indicators**

Name of Qualified Contractor	Schneider Electric		
Performance Contract Length (years)			20
Total Project Cost (including financing)			8,377,673
Total Project Payback Period			20
Years of Debt Payments			15
Remaining Useful Life of the Facility			20
Prior Year Resolution Expense Amount	Fiscal Year		
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2021	511,097
Utility Savings applied in Prior Year to Debt	Fiscal Year	2021	58,903
Sum of reported Utility Savings to be applied to Debt			\$ 616,193

**Savings Reported for 2030**

<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Install BAS	\$ 541,326	\$ 158,670	\$ -
Replace HVAC	\$ 3,462,377	\$ 1,263	\$ 645,238
Replace Lighting Systems	\$ 239,103	\$ 213,405	\$ -
Plumbing Improvements	\$ 403,468	\$ 58,873	\$ 4,299
Building Envelope Improvements	\$ 414,910	\$ 87,920	\$ -
Replace Roof & Improve Drainage	\$ 3,042,307	\$ 8,921	\$ 408,430
Replace Windows & Doors	\$ 214,217	\$ 36,141	\$ -
IT Power Management	\$ 58,736	\$ 51,000	\$ -
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 8,376,444</b>	<b>\$ 616,193</b>	<b>\$ 1,057,967</b>

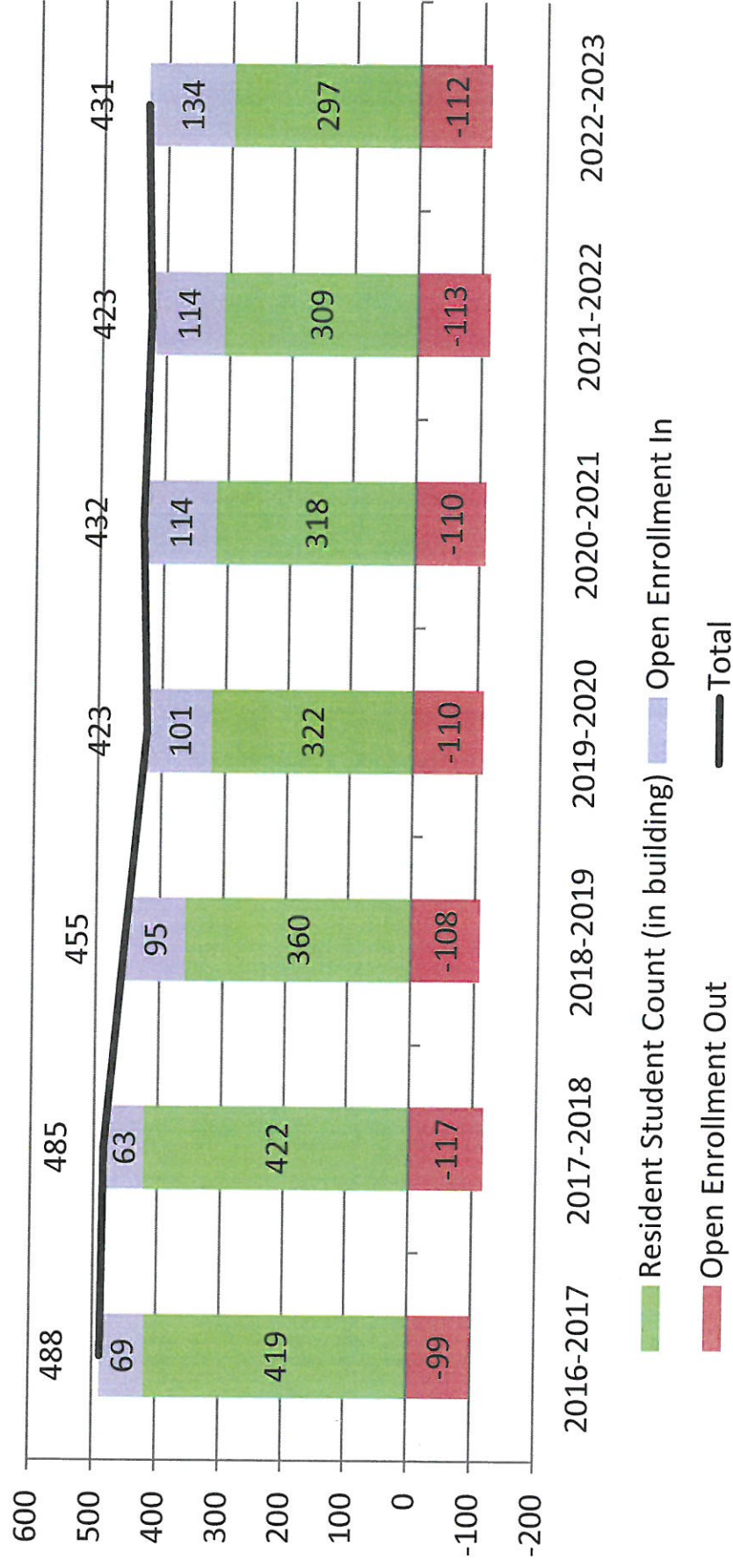
## Revenue Limit History



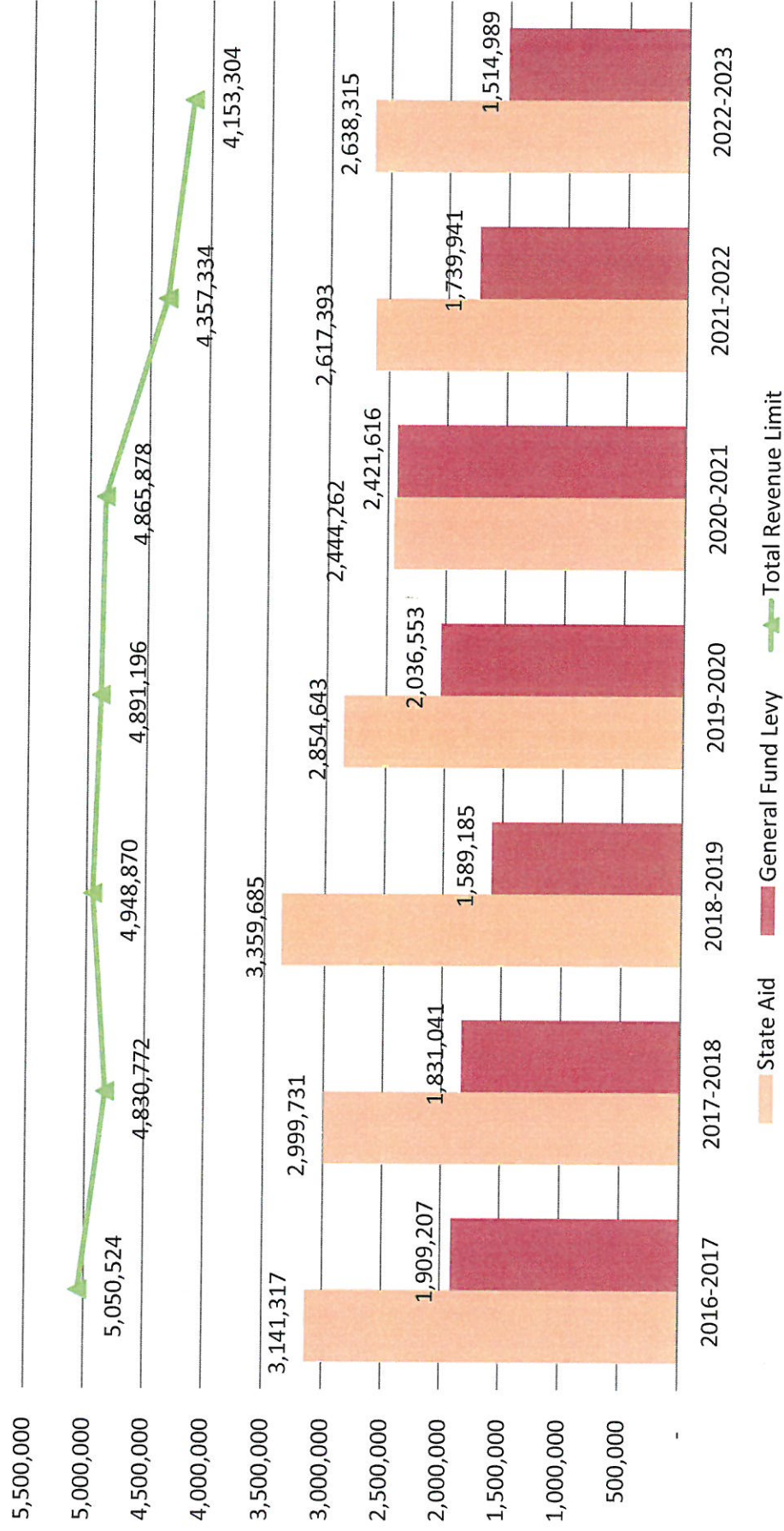


# Enrollment History

(3rd Friday September counts)



## State Aid/Tax Levy History



WALWORTH JOINT SCHOOL DISTRICT #1  
SCHOOL PROPERTY TAX LEVY 2022-2023

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023
GENERAL FUND LEVY	\$2,036,553	\$2,421,616	\$1,739,941	\$1,514,989
DEBT SERVICE FUND LEVY	\$509,697	\$511,097	\$511,185	\$509,935
COMMUNITY SERVICE FUND LEVY	\$37,400	\$37,400	\$37,400	\$95,000
PRIOR YEAR CHARGEBACK	\$677	\$40	\$0	\$0
TOTAL SCHOOL LEVY	\$2,584,327	\$2,970,153	\$2,288,526	\$2,119,924
PERCENTAGE CHANGE	20.78%	14.93%	-22.95%	-7.37%

SCHOOL TAX LEVY ANALYSIS

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023
EQUALIZED VALUATION	\$410,524,749	\$430,744,709	\$458,994,826	\$526,873,723

SCHOOL LEVY RATE PER \$1000 OF EQUALIZED VALUATION

GENERAL FUND	\$4.96	\$5.62	\$3.79	\$2.87
DEBT SERVICE FUND LEVY	\$1.24	\$1.19	\$1.11	\$0.97
COMMUNITY SERVICE FUND LEVY	\$0.09	\$0.09	\$0.08	\$0.18
PRIOR YEAR CHARGEBACK	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TAX	\$6.30	\$6.90	\$4.99	\$4.02
		\$0.60	-\$1.91	-\$0.97

ANTICIPATED SCHOOL TAX ON A HOUSE WITH AN EQUALIZED VALUE OF \$100,000

GENERAL FUND	\$496.09	\$562.19	\$379.08	\$287.04
DEBT SERVICE FUND LEVY	\$124.16	\$118.65	\$111.37	\$96.79
COMMUNITY SERVICE FUND LEVY	\$9.11	\$8.68	\$8.15	\$18.03
PRIOR YEAR CHARGEBACK	\$0.16	\$0.01	\$0.00	\$0.00
TOTAL SCHOOL TAX	\$629.52	\$689.54	\$498.60	\$401.86

**FINAL**

-\$96.74



**WALWORTH JOINT SCHOOL DISTRICT #1  
CERTIFICATION OF FULL VALUES & TAX RATES**

	<b>TOTAL OF FULL VALUE 2021-2022</b>	<b>% OF TOTAL</b>	<b>TOTAL OF FULL VALUE 2022-2023</b>	<b>% OF TOTAL</b>	<b>% INCREASE/ (DECREASE)</b>
VILLAGE OF WALWORTH	\$ 262,053,600	57.09%	\$ 312,593,300	59.33%	19.29%
TOWN OF LINN	\$ 524,132	0.11%	\$ 602,684	0.11%	14.99%
TOWN OF SHARON	\$ 14,942,779	3.26%	\$ 16,587,909	3.15%	11.01%
TOWN OF WALWORTH	\$ 151,083,069	32.92%	\$ 170,310,042	32.32%	12.73%
VILLAGE OF FONTANA	\$ 30,391,246	6.62%	\$ 26,779,788	5.08%	-11.88%
<b>TOTAL</b>	<b>\$ 458,994,826</b>	<b>100.00%</b>	<b>\$ 526,873,723</b>	<b>100.00%</b>	

<b>TAX RATES</b>	<b>OPERATIONAL</b>	<b>CHARGEBACK &amp; DEBT SERVICE</b>	<b>COMMUNITY SERVICE</b>	<b>TOTAL PER THOUSAND</b>
2007-08	3.8	0.999	0	4.80
2008-09	4.09	0.94	0	5.03
2009-10	4.96	0.88	0	5.84
2010-11	5.02	0.28	0	5.30
2011-12	5.09	0.11	0	5.20
2012-13	5.69	0.46	0	6.15
2013-14	4.98	0	0	4.98
2014-15	5.61	0	0	5.61
2015-16	5.89	1.15	0	7.04
2016-17	5.18	1.45	0	6.63
2017-18	4.82	1.44	0.09	6.35
2018-19	4.07	1.32	0.10	5.49
2019-20	4.96	1.25	0.09	6.30
2020-21	5.62	1.19	0.09	6.90
2021-22	3.791	1.114	0.082	4.99
2022-23	2.87	0.97	0.18	4.02

**WALWORTH JOINT SCHOOL DISTRICT #1**  
2021-2022 Income Statements and Fund Balance Summary

<b>GENERAL FUND - 10</b>		
<b>REVENUE AND OTHER FINANCING SOURCES</b>		
Local Sources	\$	1,799,105
State Sources	\$	3,968,010
Federal Sources	\$	676,169
Other Sources	\$	3,752
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>6,447,037</b>
<b>EXPENDITURES</b>		
Instruction	\$	3,076,009
Support	\$	2,121,500
Non-Program Transaction	\$	1,249,528
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>6,447,037</b>
 <b>SPECIAL PROJECT FUND - 21</b>		
<b>REVENUES</b>	<b>\$</b>	<b>16,716</b>
<b>EXPENDITURES</b>	<b>\$</b>	<b>20,680</b>
 <b>SPECIAL EDUCATION FUND - 27</b>		
<b>REVENUES</b>	<b>\$</b>	<b>506,030</b>
<b>EXPENDITURES</b>	<b>\$</b>	<b>506,030</b>
 <b>OTHER SPECIAL REVENUE TRUST FUND - 29</b>		
<b>REVENUES</b>	<b>\$</b>	<b>5,000</b>
<b>EXPENDITURES</b>	<b>\$</b>	<b>8,591</b>
 <b>DEBT SERVICE FUND - 38</b>		
<b>REVENUES</b>	<b>\$</b>	<b>570,088</b>
<b>EXPENDITURES</b>	<b>\$</b>	<b>575,650</b>
 <b>CAPITAL PROJECTS FUND - 46</b>		
<b>REVENUES</b>	<b>\$</b>	<b>48</b>
<b>EXPENDITURES</b>	<b>\$</b>	<b>-</b>
 <b>FOOD SERVICE FUND - 50</b>		
<b>REVENUES</b>	<b>\$</b>	<b>327,745</b>
<b>EXPENDITURES</b>	<b>\$</b>	<b>291,546</b>
 <b>COMMUNITY SERVICE FUND - 80</b>		
<b>REVENUES</b>	<b>\$</b>	<b>41,120</b>
<b>EXPENDITURES</b>	<b>\$</b>	<b>49,975</b>
 <b>BEGINNING FUND BALANCE-ALL FUNDS</b>		
	<b>\$</b>	<b>1,596,641</b>
<b>PLUS ALL RECEIPTS</b>	<b>\$</b>	<b>7,913,783</b>
<b>LESS ALL DISBURSEMENTS</b>	<b>\$</b>	<b>(7,899,508)</b>
<b>ENDING FUND BALANCE-ALL FUNDS</b>	<b>\$</b>	<b>1,610,916</b>
 <b>BEGINNING      ENDING</b>		
<b>GENERAL FUND - 10</b>	<b>\$ 1,301,151</b>	<b>\$ 1,301,151</b>
<b>SPECIAL PROJECT FUND - 21</b>	<b>\$ 23,389</b>	<b>\$ 19,424</b>
<b>OTHER SPECIAL REVENUE TRUST FUND - 29</b>	<b>\$ 3,802</b>	<b>\$ 211</b>
<b>DEBT SERVICE FUND - 38</b>	<b>\$ 124,278</b>	<b>\$ 118,666</b>
<b>CAPITAL PROJECTS FUND - 46</b>	<b>\$ 40,100</b>	<b>\$ 40,148</b>
<b>FOOD SERVICE FUND - 50</b>	<b>\$ 52,834</b>	<b>\$ 89,033</b>
<b>COMMUNITY SERVICE FUND - 80</b>	<b>\$ 51,087</b>	<b>\$ 42,233</b>
	<b>\$1,596,641</b>	<b>\$ 1,610,866</b>

**WALWORTH JOINT SCHOOL DISTRICT #1**  
2021-2022 Fund 10 Report

**FUND 10 - REVENUES**

<b>SOURCE</b>	<b>DESCRIPTION</b>		<b>BUDGET</b>		<b>RECEIPTS</b>
200	Revenue from Local Sources	\$	1,774,026	\$	1,799,105
300 & 400	Interdistrict Payments	\$	968,891	\$	963,597
500	Revenue from Intermediate Sources	\$	-	\$	17,536
600	Revenue from State Sources	\$	3,029,251	\$	2,986,877
700	Revenue from Federal Sources	\$	934,589	\$	676,169
800	Revenue from other Financing Sources	\$	-	\$	-
900	Other Revenues	\$	3,000	\$	3,752
<b>TOTAL REVENUES</b>		\$	<b>6,709,757</b>	\$	<b>6,447,037</b>

**FUND 10 - EXPENDITURES**

<b>FUNCTION</b>	<b>DESCRIPTION</b>		<b>BUDGET</b>		<b>EXPENDITURES</b>
110000	Undifferentiated Curriculum	\$	2,492,758	\$	2,486,197
120000	Regular Curriculum - Art/Music	\$	450,854	\$	477,580
140000	Physical Curriculum	\$	97,677	\$	96,477
160000	Co-Curricular Activities	\$	18,265	\$	15,755
210000	Pupil Services	\$	259,210	\$	245,084
220000	Instructional Staff Services	\$	438,944	\$	428,867
230000	General Administration	\$	213,003	\$	213,854
240000	School Building Administration	\$	100,114	\$	84,418
250000	Business Administration	\$	1,106,512	\$	927,920
260000	Central Services	\$	107,000	\$	115,551
270000	Insurance and Judgements	\$	72,999	\$	67,187
280000	Debt Services	\$	500	\$	-
290000	Other Support Services	\$	37,679	\$	38,619
400000	Non-Program Transactions	\$	1,314,242	\$	1,249,528
<b>TOTAL EXPENDITURES</b>		\$	<b>6,709,757</b>	\$	<b>6,447,037</b>

**WALWORTH JOINT SCHOOL DISTRICT #1**  
2021-2022 District Cash Summary

**GENERAL FUND – 10**

<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>AS OF JUNE 30, 2022</b>
711000	Cash	\$ 493,854
712000	Investments	\$ -
713000	Receivables	\$ 629,121
714000	Due from Other Funds	\$ -
715000	Due from Other Governments	\$ 314,659
717000	Prepaid Expenses	\$ 37,851
719000	Other Fund Assets	\$ -
	<b>TOTAL ASSETS</b>	<b>\$ 1,475,484</b>
811000	Payables	\$ 174,333
	<b>TOTAL LIABILITIES</b>	<b>\$ 174,333</b>
	<b>NET FUND BALANCE</b>	<b>\$ 1,301,151</b>

**WALWORTH JOINT SCHOOL DISTRICT #1**  
**DEBT SERVICE**  
*Payments Due*

<b>DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>FISCAL TOTAL</b>	<b>BALANCE REMAINING</b>
9/1/2022		\$59,762.50		
3/1/2023	\$455,000.00	\$59,762.50	\$574,525.00	\$4,050,200.00
9/1/2023		\$54,075.00		
3/1/2024	\$470,000.00	\$54,075.00	\$578,150.00	\$3,472,050.00
9/1/2024		\$47,025.00		
3/1/2025	\$485,000.00	\$47,025.00	\$579,050.00	\$2,893,000.00
9/1/2025		\$39,750.00		
3/1/2026	\$500,000.00	\$39,750.00	\$579,500.00	\$2,313,500.00
9/1/2026		\$32,250.00		
3/1/2027	\$515,000.00	\$32,250.00	\$579,500.00	\$1,734,000.00
9/1/2027		\$24,525.00		
3/1/2028	\$530,000.00	\$24,525.00	\$579,050.00	\$1,154,950.00
9/1/2028		\$16,575.00		
3/1/2029	\$545,000.00	\$16,575.00	\$578,150.00	\$576,800.00
9/1/2029		\$8,400.00		
3/1/2030	\$560,000.00	\$8,400.00	\$576,800.00	\$0.00



**WALWORTH JOINT SCHOOL DISTRICT #1**  
**2022-2023 BUDGET - FINAL**

**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. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	-	-	-
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	277,619.06	265,187.88	351,198.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	15,440.69	17,702.58	-
<b>Subtotal Other School Districts within Wisconsin</b>	<b>15,440.69</b>	<b>17,702.58</b>	-
<i>Intermediate Sources</i>			
510 Transit of Aids	-	-	-
<b>Subtotal Intermediate Sources</b>	-	-	-
<i>State Sources</i>			
610 State Aid -- Categorical	93,905.00	92,177.00	95,000.00
<b>Subtotal State Sources</b>	<b>93,905.00</b>	<b>92,177.00</b>	<b>95,000.00</b>
<i>Federal Sources</i>			
710 Transit of Aids	-	-	-
730 IDEA	98,374.00	122,762.00	103,500.00
780 Medicaid	3,512.59	8,200.29	8,000.00
<b>Subtotal Federal Sources</b>	<b>101,886.59</b>	<b>130,962.29</b>	<b>111,500.00</b>
<i>Other Revenues</i>			
960 Adjustments	-	-	-
<b>Subtotal Other Revenues</b>	-	-	-
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>488,851.34</b>	<b>506,029.75</b>	<b>557,698.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
150 000 Special Education	399,199.56	438,324.99	485,242.00
<b>Subtotal Instruction</b>	<b>399,199.56</b>	<b>438,324.99</b>	<b>485,242.00</b>
<i>Support Sources</i>			
210 000 Pupil Services-Therapy, Psychological	70,111.52	51,615.96	29,000.00
250 000 Transportation	9,075.72	5,999.92	8,000.00
260 000 Software, Consulting, Third-Party Services	3,200.00	3,400.00	3,500.00
<b>Subtotal Support Sources</b>	<b>82,387.24</b>	<b>61,015.88</b>	<b>40,500.00</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	-	-	-
430 000 Instructional Service Payments	7,264.54	6,688.88	31,956.00
490 000 Prior Year Expenses, Tax Chargebacks	-	-	-
<b>Subtotal Non-Program Transactions</b>	<b>7,264.54</b>	<b>6,688.88</b>	<b>31,956.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>488,851.34</b>	<b>506,029.75</b>	<b>557,698.00</b>

**Fund 29 Other Special Revenue Trust Fund**

This fund is used to account for revenue and expenses incurred by Innovate Walworth Inc. There may be a fund balance in this fund.

<b>INNOVATE WALWORTH INC FUND (FUND 29)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	-	3,802.00	210.64
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,802.00</b>	<b>210.64</b>	<b>210.64</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,000.00</b>	<b>5,000.00</b>	-
100 000 Instruction	1,198.00	8,591.36	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,198.00</b>	<b>8,591.36</b>	-

**WALWORTH JOINT SCHOOL DISTRICT #1**  
**2022-2023 BUDGET - FINAL**

**Fund 38 Non-Referendum Debt Service Fund**

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

<b>DEBT SERVICE FUND (FUND 38)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	128,577.68	124,227.68	118,665.67
<b>TOTAL ENDING FUND BALANCE</b>	<b>124,227.68</b>	<b>118,665.67</b>	<b>112,978.67</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>570,000.00</b>	<b>570,087.99</b>	<b>568,838.00</b>
281 000 Long-Term Capital Debt	574,350.00	575,650.00	574,525.00
400 000 Non-Program Transactions	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>574,350.00</b>	<b>575,650.00</b>	<b>574,525.00</b>

**Fund 46 Long Term Capital Improvement Trust Fund**

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

<b>CAPITAL PROJECTS FUND (FUND 46)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	100.02	40,100.14	40,147.91
<b>TOTAL ENDING FUND BALANCE</b>	<b>40,100.14</b>	<b>40,147.91</b>	<b>40,147.91</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>40,000.12</b>	<b>47.77</b>	<b>-</b>
254 000 Maintenance	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 50 Food Service Fund**

All revenues and expenditures related to pupil and elderly 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. Any food service fund deficit, resulting from elderly food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	-	52,833.99	89,033.26
<b>TOTAL ENDING FUND BALANCE</b>	<b>52,833.99</b>	<b>89,033.26</b>	<b>42,391.26</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>277,153.72</b>	<b>327,744.89</b>	<b>280,500.00</b>
200 000 Support Services	224,319.73	291,545.62	327,142.00
400 000 Non-Program Transactions	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>224,319.73</b>	<b>291,545.62</b>	<b>327,142.00</b>

**WALWORTH JOINT SCHOOL DISTRICT #1**  
**2022-2023 BUDGET - FINAL**

**Fund 80 Community Service Fund**

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, includes salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2020-2021</b>	<b>Audited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	19,379.73	51,087.39	42,232.86
<b>TOTAL ENDING FUND BALANCE</b>	<b>51,087.39</b>	<b>42,232.86</b>	<b>42,317.86</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>37,796.50</b>	<b>41,120.00</b>	<b>95,000.00</b>
200 000 Support Services	4,634.75	5,263.59	35,104.00
300 000 Community Services	1,454.09	44,710.94	59,811.00
400 000 Non-Program Transactions	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,088.84</b>	<b>49,974.53</b>	<b>94,915.00</b>

**ENERGY EFFICIENCY EXEMPTION**

**§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-**

**Evaluation of the Energy Performance Indicators**

Name of Qualified Contractor	Schneider Electric		
Performance Contract Length (years)			20
Total Project Cost (including financing)			8,377,673
Total Project Payback Period			20
Years of Debt Payments			15
Remaining Useful Life of the Facility			20
Prior Year Resolution Expense Amount	Fiscal Year		
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2021	511,097
Utility Savings applied in Prior Year to Debt	Fiscal Year	2021	58,903
Sum of reported Utility Savings to be applied to Debt			\$ 616,193

**Savings Reported for 2030**

<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Install BAS	\$ 541,326	\$ 158,670	\$ -
Replace HVAC	\$ 3,462,377	\$ 1,263	\$ 645,238
Replace Lighting Systems	\$ 239,103	\$ 213,405	\$ -
Plumbing Improvements	\$ 403,468	\$ 58,873	\$ 4,299
Building Envelope Improvements	\$ 414,910	\$ 87,920	\$ -
Replace Roof & Improve Drainage	\$ 3,042,307	\$ 8,921	\$ 408,430
Replace Windows & Doors	\$ 214,217	\$ 36,141	\$ -
IT Power Management	\$ 58,736	\$ 51,000	\$ -
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 8,376,444</b>	<b>\$ 616,193</b>	<b>\$ 1,057,967</b>