

BUDGET PUBLICATION, 2025-2026

NOTICE IS HEREBY GIVEN to the qualified electors of Walworth Jt School District No 1 that the budget hearing will be held on Monday, October 27, 2025, at 6:00 PM in the Multipurpose Room. Detailed copies of the budget are available at Walworth School. A quorum of board members may be in attendance, but no official board business nor decision making will take place.

GENERAL FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	1,301,151.10	1,614,904.81	1,622,818.37
Ending Fund Balance	1,614,904.81	1,622,818.37	1,622,818.37
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	2,003,116.67	3,226,296.19	3,288,066.00
Inter-district Payments (Source 300 + 400)	1,285,078.00	1,163,804.00	1,298,658.00
Intermediate Sources (Source 500)	2,238.15	4,243.81	5,000.00
State Sources (Source 600)	2,950,259.36	2,934,659.39	2,830,908.00
Federal Sources (Source 700)	749,301.34	187,423.53	136,465.00
All Other Sources (Source 800 + 900)	10,662.68	3,092.88	2,300.00
TOTAL REVENUES & OTHER FINANCING SOURCES	7,000,656.20	7,519,519.80	7,561,397.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	2,832,153.30	3,214,954.65	3,167,093.00
Support Services (Function 200 000)	2,212,550.25	2,327,242.12	2,351,870.00
Non-Program Transactions (Function 400 000)	1,642,198.94	1,969,409.47	2,042,434.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,686,902.49	7,511,606.24	7,561,397.00

SPECIAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	22,141.37	32,541.97	24,573.07
Ending Fund Balance	32,541.97	24,573.07	24,573.07
REVENUES & OTHER FINANCING SOURCES	655,988.55	926,341.02	955,832.00
EXPENDITURES & OTHER FINANCING USES	645,587.95	934,309.92	955,832.00

DEBT SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	112,978.67	105,928.67	98,653.67
Ending Fund Balance	105,928.67	98,653.67	91,153.67
REVENUES & OTHER FINANCING SOURCES	571,100.00	571,775.00	572,000.00
EXPENDITURES & OTHER FINANCING USES	578,150.00	579,050.00	579,500.00

CAPITAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	41,886.39	103,973.38	127,568.52
Ending Fund Balance	103,973.38	127,568.52	112,188.52
REVENUES & OTHER FINANCING SOURCES	62,086.99	23,595.14	4,000.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	19,380.00

FOOD SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	45,587.75	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	285,358.12	315,636.63	343,744.00
EXPENDITURES & OTHER FINANCING USES	330,945.87	315,636.63	343,744.00

COMMUNITY SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	96,000.36	112,771.04	107,513.05
Ending Fund Balance	112,771.04	107,513.05	107,894.05
REVENUES & OTHER FINANCING SOURCES	56,534.86	60,088.08	92,000.00
EXPENDITURES & OTHER FINANCING USES	39,764.18	65,346.07	91,619.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
GROSS TOTAL EXPENDITURES -- ALL FUNDS	8,281,350.49	9,405,948.86	9,551,472.00
Interfund Transfers (Source 100) - ALL FUNDS	523,525.95	757,057.75	614,829.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	7,757,824.54	8,648,891.11	8,936,643.00
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		11.49%	3.33%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
General Fund	1,896,626.00	3,125,143.00	3,191,713.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	512,197.00	512,872.00	513,097.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	50,000.00	50,000.00	80,000.00
TOTAL SCHOOL LEVY	2,458,823.00	3,688,015.00	3,784,810.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		49.99%	2.62%

ENERGY EFFICIENCY EXEMPTION			
121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicator			
Name of Qualified Contractor	Schneider Electric		
Performance Contract Length (years)			20
Total Project Cost (including financing)			8,377,673.19
Total Project Payback Period			20
Years of Debt Payments			15
Remaining Useful Life of the Facility			20
Prior Year Resolution Expense Amount	Fiscal Year	2024	-
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2024	512,197.00
Utility Savings applied in Prior Year to Debt	Fiscal Year	2024	58,903.00
Sum of reported Utility Savings to be applied to Debt			\$ 616,193
		Savings Reported for 2024	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
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	\$ -
Entire Energy Efficiency Project Totals	\$ 8,376,444	\$ 616,193	\$ 1,057,967