

Waukegan Public Schools

Community Unit School District No. 60, Lake County, Illinois

Lincoln Center for Educational Services

Gwen Polk, Associate Superintendent of Business and Financial Services 1201 North Sheridan Road, Waukegan, Illinois 60085 Telephone: 224.303.1151 • Fax: 224.399.8587 • E-mail: gpolk@wps60.org

Donaldo R. Batiste, Ph.D. Superintendent

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

Board of Education

Mr. R. Michael Rodriguez President

Mr. Richard P. Riddle **Vice President**

Mr. Domingo "Sonny" Garza Member

> Ms. Anita M. Hanna Member

Mrs. June M. Maguire Member

> Mr. Dave Pfeifer Member

Mrs. Victoria Torres

Dated:

Signed:

Member

Superintendent's Cabinet

Mary L. Lamping, Ph.D. Deputy Superintendent

Joan E. Brixey, Ed.D. **Associate Superintendent Practices**

Bethel E. Cager, Ph.D. for School Leadership and Development indicated.

Mr. Steven J. Hejnal, M.S., M.B.A. Associate Superintendent

Division of Human Resources and Employee Relations

William R. Newby, Ed.D. Associate Superintendent Division of Campus Relations, Operations, Staff and Student Safety Dated:

Mrs. Amanda J. Patti, M.A.Ed.

Associate Superintendent for School Leadership and Development

Mr. Richard M. Pattison, M.S. Associate Superintendent **Division of Information Technology Services**

Ms. Gwendolyn K. Polk, M.S.Ed. Associate Superintendent of Business and Financial Services

Thomas A. Morris, Jr., Esq. **General Counsel**

I, Dr. Donaldo R. Batiste, Secretary and Keeper of the records of Waukegan Community Unit School District #60, DO HEREBY CERTIFY that the attached Budget and Appropriation Ordinance is a true and correct copy of the District's Budget adopted by the Board of Education on March 8, 2016.

Signed:

I, Gwen Polk, Associate Superintendent of Business and Financial Services for Waukegan Community Unit School District #60, DO HEREBY CERTIFY that for Teaching, Learning and Professional the attached is a true estimate of the revenues anticipated to be received by Waukegan Public School District #60 in the next fiscal year for the fund(s)

"A New Day...A New Way in Waukegan Public Schools...students first!"

Mission Statement

"Educating students for the world of tomorrow is our top priority. Through mobilization of the entire community, we will challenge, teach, and inspire our students. We will provide the resources to serve each of our students, expecting excellence from all involved. We will deliver an exciting education in a safe environment that celebrates our diversity and similarities in a spirit of unity and respect."

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

Accounting Basis:

Cash Accrual SCHOOL DISTRICT BUDGET FORM *

July 1, 2015 - June 30, 2016

Unbalanced budget, however, a deficit reduction plan is not required at this time.

Date of Amended Budget:

District Name: District RCDT No: Waukegan Community Unit School District 60 34-049-0600-26

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of	Waukegan Commu	nity Unit School	District 60	, County of	Lake
State of Illinois, f	for the Fiscal Year beginning	a francisco de antiques de consessiones	luly 1, 2015	and ending	June 30, 2016
WHEREA	AS the Board of Education of		Waukega	an Community Unit Sc	hool District 60
ounty of	Lake ,	State of Illin	nois, caused to be	prepared in tentative for	m a budget, and the Secretary
this Board has	made the same conveniently			t least thirty days prior to	final action thereon;
AND WHE	EREAS a public hearing was h	eld as to such bu	udget on the	8th day of Ma	rch, 20 16
tice of said hea	aring was given at least thirty o	days prior thereto	o as required by la	w, and all other legal req	uirements have been complied w
NOW, THI Section 1:	EREFORE, Be it resolved by t That the fiscal year of this scl	he Board of Edu nool district be an	cation of said dist nd the same here!	rict as follows: by is fixed and declared to	o be
eginning	July 1, 2015	and ending	June 30, 20	16	
Section 2: and the same	That the following budget cont is hereby adopted as the bud	aining an estima get of this school	te of amounts ava I district for said fis	ilable in each Fund, sepa cal year.	arately, and expenditures from ea
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The budget	t shall be approved and signed				gin
day of	0.4 1 -	ົດ	roll call vote of	Yeas, and	Nays, to wit:
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- * Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to: https://sec1.isbe.net/attachmgr/default.aspx. The electronic version does not require member signatures.

ISBE 50-36 SB2016 Updated 5/13/15 Waukegan Community Unit School District 60 34-049-0600-26

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ioui expenditures	Total Expension Benefits	Tomication Bonesia	Non-Capitalized Equipment	Other Objects	Capital Outlay	Supplies & Materials	Purchased Services	Employee Benefits	Salaries	Object Name	Description			ESTIMATED ENDING FUND BALANCE June 30, 2016	Total Crief Sources/Uses of Fund	Total Other Uses of Funds	Constitution Constitution	Other Uses Not Classified Fisewhere	Transfer to Debt Sensice Find to Box British at ISBF I and ISBF I	Other Revenues Pledged to Pay for Capital Projects	Grants/Reimbursements Pledged to Pay for Capital Projects	Taxes Transferred to Pay for Capital Projects	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	Other Revenues Pledged to Pay Interest on Revenue Bonds	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	Taxes Pledged to Pay Interest on Revenue Bonds	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	Other Revenues Pledged to Pay Principal on Revenue Bonds	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	Taxes Pledged to Pay Principal on Revenue Bonds	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	Other Revenues Pledned to Pay Interest on Capital Leases	Grants/Reimbursements Pledned to Pay Interest on Capital Leases	Taxes Pledged to Pay Interest on Capital Leases	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	Grants/Reimbursements Piedged to Pay Principal on Capital Leases	Taxes Pledged to Pay Principal on Capital Leases	and Int Proceeds to Debt Service Fund	Proceeds to U&M Fund	Transfer of Excess Fire Prev & Safety Tax & Interest 3	Transfer from Capital Projects Fund to O&M Fund	Transfer of Interest 6	Transfer Among Funds	Transfer of Working Cash Fund Interest	Abolishment or Abatement of the Working Cash Fund 16	TRANSFER TO VARIOUS OTHER FUNDS (8100)	OTHER USES OF FUNDS (8000)	Description	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.	A
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5,148,552	18,885,863	0			-				18,885,863	24,034,415	19,135,494								19,135,494	4,898,921		(30) Debt Service	Ш
2,614,240	12,952,833	0							12,952,833	15,567,073									14,375,034	1,192,039		(40) Transportation	П
571.780	6,617,610	0							6,617,610	7,189,390									6.485.125	704,265	Retirement/ Social Security	(50) Municipal	G
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Special Education Transportation Fees from Pupils or Parents	CTE Transportation Fees from Other Sources (Out of State)	CTE Transportation Fees from Other Sources (In State)	CTE Transportation Fees from Other Districts (In State)	CTE Transportation Fees from Pupils or Parents (In State)	(Out of State)	Summer School Transportation Fees from Other Sources	Summer School Transportation Fees from Other Sources (In State)	Summer School Transportation Fees from Other Districts (In State)	Summer School Transportation Fees from Pupils or Parents (In State)	Regular Transportation Fees from Other Sources (Out of State)	Regular Transportation Fees from Co-curricular Activities (In State)	Regular Transportation Fees from Other Sources (In State)	Regular Transportation Fees from Other Districts (In State)	Regular Transportation Fees from Pupils or Parents (In State)	TRANSPORTATION FEES	Total Tuition	Adult Tuition from Other Sources (Out of State)	Adult Tuition from Other Sources (In State)	Adult Trition from Pupils or Parents (in State)	Special Education Tuition from Other Sources (Out of State)	Special Education Tuttion from Other Sources (In State)	Special Education Tuition from Other Districts (In State)	Special Education Tuition from Pupils or Parents (In State)	CTE Tuition from Other Sources (Out of State)	CTE Tuition from Other Sources (In State)	CTE Tuition from Other Districts (In State)	CTE Tuition from Pupils or Parents (In State)	Summer School Tuition from Other Sources (Out of State)	Summer School Tuition from Other Districts (In State)	Summer School Tuition from Pupils or Parents (In State)	Regular Tuition from Other Sources (Out of State)	Regular Tuition from Other Sources (In State)	Regular Tuition from Other Districts (In State)	Regular Tuition from Pupils or Parents (In State)	TUITION	Total Payments in Lieu of Taxes	Other Payments in Lieu of Taxes (Describe & Itemize)	Payments from Local Housing Authority	Mobile Home Privilege Tax	PAYMENTS IN LIEU OF TAXES	Total Ad Valorem Taxes Levied by District	Other Tax Levies (Describe & Itemize)	Summer School Purposes Levy	Area Vocational Construction Purposes Levy	FICA and Medicare Only Levies	Special Education Purposes Levy	Leasing Purposes Levy 12	Designated Purposes Levies 11	AD VALOREM TAXES LEVIED BY LOCAL SOURCES		Description		A
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																79,023														79,023					-	6,492,293	6,492,293				26,656,302					4.671.226	21,303,070	21 085 076			Educational	(10)	0
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lotal Receipts/Revenues from Local Sources	Total Other Revenue from Local Sources	Other Local Revenues (Describe & Itemize)	Other Local Fees (Describe & Itemize)	Sale of Vocational Projects	Payment from Other Districts	School Facility Occupation Tax Proceeds	Proceeds from Vendors' Contracts	Drivers' Education Fees	Payments of Surplus Moneys from TIF Districts	Refund of Prior Years' Expenditures	Services Provided Other Districts	Impact Fees from Municipal or County Governments	Contributions and Donations from Private Sources	Rentals	OTHER REVENUE FROM LOCAL SOURCES	Total Textbooks	Other (Describe & Hemize)	Sales - Adult/Continuing Education Textbooks	Sales - Summer School Textbooks	Sales - Regular Textbooks	Rentals - Other (Describe)	Rentals - Adult/Continuing Education Textbooks	Rentals - Summer School Textbooks	Rentals - Regular Textbooks	TEXTBOOK Income	Other District/School Activity Revenue (Describe & Itemize)	Book Store Sales	Fees	Admissions - Other	Admissions - Athletic	DISTRICT/SCHOOL ACTIVITY INCOME	Total Food Service	Other Food Service (Describe & Itemize)	Sales to Adults	Sales to Pupils - A la Carte	Sales to Pupils - Breakfast	Sales to Pupils - Lunch	FOOD SERVICE	Total Famings on Investments	Interest on Investments	EARNINGS ON INVESTMENTS	Total Transportation Fees	Adult Transportation Fees from Other Sources (Out of State)	Adult Transportation Fees from Other Sources (In State)	Adult Transportation Fees from Pupils or Parents (In State) Adult Transportation Fees from Other Districts (In State)	(Out of State)	Special Education Transportation Fees from Other Sources	Special Education Transportation Fees from Other Sources (In State)	Special Education Transportation Econ from Other District. (In Cont.)	Description		A
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34,062,766	19,100													19.100		447 035							447,035	447 025	223,860			223,860			1	137 256	2,941		133,677	159	165	1,69,1	7 007	7,897										Educational	(10)	C
4,398,772	63,257	63,257																							0													0,000		10,000									- Condition	Operations &	(90)	כ
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 | Federal Impact Aid | A001
 | Construction (Impact Aid) | Total Unrestricted Grants-In-Aid Received Directly from Fed Govt

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4930	4920	4910	4909	4905	4904	4902	4901		4880	4879	4878	4877	4876	4875	4874	4873	4872	4871	4870	4869	4868	4867	4866	4865	4864	4863	4862	1881	4860	4857	4856	4854	4853	4852	4851	4850	4810		4799	4770		1000	4699	4630	4620	4000	4600	1000		4499	4421	4400		Acct #		В
190,090			460,349	45,500				0																														8,969		8,969		3,882,598		42,197	3,/42,340	011000	98,061		0					Educational	(10)	0
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								0																																														Debt Service	(30)	Е
								0																																	-	0							0					Transportation	(40)	П
								0																														0				0							0					Municipal Retirement	(50)	G
								0																																														(60) Capital Projects	(60)	I
																																																						Working Cash	(707)	
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2/5	111	273	272	1/7	2/0	607	200	2	-
TOTAL DIRECT RECEIPTS/REVENUES		Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	Medicaid Matching Funds - Fee-For-Service Program	Medicaid Matching Funds - Administrative Outreach	Federal Charter Schools		Description	A
	4000		4999	4992	4991	4960	4932	Acct #	a
156,981,089	18,614,575	18,125,759	507,062	276,181	411,785			(10) Educational	C
6,273,456	0	0						(20) Operations & Maintenance	D
19,135,494	0	0						(30) Debt Service	Е
14,375,034	0	0						(40) Transportation	FI
6,485,125	0	0					Coom occurry	(50) Municipal Retirement/	G
750,000	0	0						(60) (70) Capital Projects Working Cash	н
282,593	0							(70) Working Cash	_
2,000,000	0	0						(80) Tort	ل
535,624	0	0						(90) Fire Prevention & Safety	Χ.

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Total Support Services - School Administration	Other Support Services - School Administration (Describe & Itemize)	Office of the Principal Services	Support Services - School Administration	Total Support Services - General Administration	Tort Immunity Services	Special Area Administration Services	Executive Administration Services	Board of Education Services	Support Services - General Administration	Total Support Services - Instructional Staff	Assessment & Testing	Educational Media Services	Improvement of Instruction Services	Support Services - Instructional Staff	Total Support Services - Pupil	Other Support Services - Pupils (Describe & Itemize)	Speech Pathology & Audiology Services	Psychological Services	Health Services	Guidance Services	Attendance & Social Mod. Services	SUPPORT SERVICES (ED)	Total Instruction ¹⁴	Truants Alternative/Opt Ed Programs Private Tuition	Bilingual Programs Private Tuition	Gifted Programs Private Tuition	Summer School Programs Private Tuition	Interscholastic Programs Private Tuition	Adult/Continuing Education Programs Private Tuition	Ad. II/Continue Tultion	Remedial/Supplemental Programs K-12 Private Tuition	Special Education Programs Pre-K Tuition	Special Education Programs K-12 Private Tuition	Regular K-12 Programs Private Tuition	Pre-K Programs - Private Tuition	Bilingual Programs	Driver's Education Programs	Gifted Programs	Summer School Programs	Interscholastic Programs	Adult/Continuing Education Programs	Remedial and Supplemental Programs Pre-K	Remedial and Supplemental Programs K-12	Special Education Programs Pre-K	Special Education Programs (Functions 1200 - 1220)	Pro K Broggons	Regular Programs	INSTRUCTION (ED)	Description		
	2490	2410		2300	2360 - 2370	2330	2320	2310		2200	2230	2220	2210		2100	2190	2150	2140	2120	2110			1000	1922	1921	1920	1919	1917	1916	1915	1914	1913	1912	1911	1900	1800	1700	1650	1500	1400	1300	1275	1250	1225	1200	1115	1100		# "	n i	-
		6,826,243		686,257	252,716		433,541			6,427,950	144,460	896,734	5,386,756		13,180,299	1,022,000	1,307,230	1 507 256	2,049,661	4,308,353			71,506,604												582,946	8,655,126	169,310	20,000	/36,804	1,260		243,427	2,611,282	657,430	13.956.563		42,436,705		Salaries	(100)	0
		1,284,735		129,158	47.563		81,595			1,209,435	27,188	168,770	1,013,477		2,480,602	040,020	343 023	282 672	498,722	810,855			13,414,644												109,714	1,628,940	31,865	799	138,670	253		45,814	458,825	123 732	262,901		7,986,810		Benefits	(200)	
				169,860			92,400	75,900		2,567,291			2,268,291		1,625,337	1,170,307	1 176 697			94,300			2,229,369													25,384		6,900	124,120			4,100	896,540	100,000	6,000		1,032,725		Services	(300)	١
				1	3 500			5,000		831,670		32,161	799,509		143,160	10,900				35,000			4,545,612											,		90,571			26,369				2.461.704	02			1,278,389		Supplies & Materials	(400)	-
				0						48,302			48,302		23 725	14,986		8,739					245,730																147,728				12,000		2,400		36,384		Capital Outlay	(500)	G
				47.170	2 300		31,250	13 620		62,430			62.430										4,742,696																1,497				4 726 809				14,390		Other Objects	(600)	ı
				0						0					20,000		20,000						371,592						ı														250 000	64,292			57,300	*	Non-Capitalized Equipment	(700)	_
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Total Debt Service - Interest on Short-Term Debt	Other Interest on Short-Term Debt (Describe & Itemize)	State Aid Anticipation Certificates	Corporate Personal Property Repl Tax Anticipated Notes	Tax Anticipation Notes	Tax Anticipation Warrants	Debt Service - Interest on Short-Term Debt	DEBT SERVICE (ED)	Total Payments to Other District & Govt Units	Payments to Other District & Govt Units (Out of State)	Transfers (In State)	Total Payments to Other District & Govt Units -	Other Payments to In-State Govt Units - Transfers (Describe & Item	Payments for Other Programs - Transfers	Payments for Community College Program - Transfers	Payments for CTE Programs - Transfers	Payments for Adult/Continuing Ed Programs - Transfers	Payments for Special Education Programs - Transfers	Payments for Regular Programs - Transfers	Total Payments to Other Dist & Govt Units - Tuition	Other Payments to In-State Govt Units (Describe & Itemize)	Payments for Other Programs - Tuition	Payments for Community College Programs - Tuition	Payments for CTE Programs - Tuition	Payments for Adult/Continuing Education Programs - Tuition	Payments for Special Education Programs - Tuition	Payments for Regular Programs - Tuition	(in-State)	Other Payments to In-State Govt Units (Describe & Itemize)	Payments for Community College Programs	Payments for CTE Programs	Payments for Adult/Continuing Education Programs	Payments for Special Education Programs	Payments for Regular Programs	Payments to Other Govt Units (In-State)	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	COMMUNITY SERVICES (ED)	I otal support services	Total Support Services (Describe & Itemize)	Other Support Services (Describe & Homiza)	Tatal Suspend Services	Staff Services	Information Services	Planning, Research, Development & Evaluation Services	Direction of Central Support Services	Support Services - Central	Total Support Services - Business	Internal Services	Food Services	Pupil Transportation Services	Operation & Maintenance of Plant Services	Fiscal Services	Support Services - Business	Description		
5100	5150	5140	5130	0000	5110	Contract of the contract of th	7000	4000	4400	1000			4380	4370	4340	4330	4510	4340	4200	4290	4280	4270	4240	4230	4220	4210	4100	4190	4170	4140	4130	4120	4110			3000	2000	2900	2600	2660	2640	2630	2620	2610		2500	2570	2560	2550	0767	2510		#	Finct	-
											1																									673,256	39,865,664	4,515,649	2,392,528	1,627,405	724,219	40,904				5,836,738	371 055	185.343	1,100,010	7 403 575	292,851		Salaries	(100)	(100)
										8 M																										126,710	7,510,284	849,869	450,286	306,286	136,302	7,698				1.106.199	69834	42 577	020,770	968,601	55,116		Benefits	(ZUU)	(200)
							620'6	300 0		0									e e							0,000	9 025						9,025			57,607	13,166,880	123,000	2,129,379	1,830,879	296,500	2,000			0,000,010	6 552 013	200,752	5 955 752	418 500	90,438	1,075		Services	(300)	
																																				90,667	1,512,254	67,409	269,366	259,106	9,810	450			102,170	182 149	130,624	130 654	39,000	12,200	325		Materials	(400)	Т
																		,																			1,033,959	145,102	803,530	803,530					10,000	13 300	7,300	7 200	6,000				Capital Outlay	(500)	G
0							4,8/1	1074		D								0								4,071	1 871					4,871					171,849			39,	190				800,22	15,052	450	1		1,600	5,457		Other Objects	(600)	I
			¥																																	4,400	78,500		58,500	58,500													Non-Capitalized Equipment	(700)	
																																					0		0														Termination Benefits	(800)	ر
0		0	0	0			13,896	0		>	0	0	0	0	0	0	0	0						0	0	13,896	4000	0	0	0	0	4.871	9.025			952,640	63,339,390	5,701,029	6,143,279	4,925,206	1.167.021	51 052			13,/12,958	458,941	6,322,046	418,500	5,360,599	798,048	354,824		Total	(900)	7

Debt Service - Interest on Long-Te

Descriptio

Total Debt Service

156 157 151 155 153 30 - DEBT SERVICE FUND (DS) 150 147 140 137 20 - OPERATIONS AND MAINTENA PAYMENTS TO OTHER DISTRICT PROVISION FOR CONTINGENCIE TO Deb SUPPORT SERVICES (O&M) PAYMENTS TO OTHER DISTRICTS &-DEBT SERVICE (O&M) DEBT SERVICE (DS) COMMUNITY SERVICES (O&M) emize PROVISION FOR CONTINGENCIAM Del Debt Service - Interest on Short-Ter Debt Service - Interest on Long-Ter Other Interest on Short-Term Debt (Diticipat Debt Service - Interest on Short-Ter-Other Support Services (Describe & II-Support Services - Pupil Other Interest on Short-Term Debt (Diticipati Tax Anticipation Warrants State Aid Anticipation Certificates Payments to Other Govt Units (Out of its (In Operation & Maintenance of Plant Se Direction of Business Support Service Support Services - Business State Aid Anticipation Certificates Corporate Personal Prop Repl Tax Ar-Tax Anticipation Notes Corporate Personal Prop Repl Tax Ar-Tax Anticipation Warrants Other Payments to In-State Govt Unit Tams Payments for CTE Program Payments for Special Education Prog Payments to Other Govt Units (In-S Food Services Pupil Transportation Services Facilities Acquisition & Construction S Other Support Services - Pupils (Desi Tax Anticipation Notes Disbursements/Expenditures Excess (Deficiency) of Receipts/ Total Debt Service - Interest on S-Total Payments to Other Govt Un-**Total Support Services** Total Direct Disbursements/Expe **Total Payments to Other District** Total Support Services - Busines Total Direct Disbursements/Exp Excess (Deficiency) of Receipts (ED Total Debt Service - Interest On S Total Debt Service Disbursements/Expenditures S (08 m Det State S & G Nices m Debi hort-T escribe (Des

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Adult/Continuing Education Programs C:\Users\Usen\Desktop\SDB2016FORW-Draft Revised U3 Mar		Remedial and Supplemental Programs K-12			Γ	T	IN	1	50 MINICIDAL DETIDENENTISON OF THE CARROLL	Dispursements/Expenditures			PRO		De					0			Г	Tax Anticipation Warrants		DEE		0	Pa								Ski	578	CO		Other Support Services (Describe & Itemize)	0	10	Sc		40 - TRANSPORTATION FUND (TR)		Excess (Deficiency) of Receipts/Revenues Over		PRO	Total Debt Service			Debt Service - Interest on Long-Term Debt	Description		A
1300 6 -Budget	1275	1250	1225	1200	1125	1100				200			6000	5000	5400		5300	5200	5100	5150	5140	5130	5120	5110			4000	4400	440	4100	4190	4170	4140	4130	4120	4110		3000	2000	2000	2550		2190							6000	5000	5 00	7	5200	Funct #		В
1300 ls -Budget of Adopted Budget Oct 6, 2015												79,651							***																				10,001	79 651	1,59'67	70.05													Salaries	(100)	C
Oct 6, 2015	37,499	28.536	10,605	907,889	97,306	852,205						12,090																											12,050	12 090	060'21														Employee Benefits	(200)	D
												9,809,978							4				V.				0			0									9,6,800,8	9 809 978	9,658,846														Purchased Services	(300)	E
												26,300									1																		26,300	36 300	26,300														Supplies & Materials	(400)	F
										1		0																											0																Capital Outlay	(500)	6
												0		0					0								0												0									18,885,863		18,885,863	7,000	12,439,601	6,439,262	6 400 000	Other Objects	(600)	Н
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												0											1 V	* * * * * * * * * * * * * * * * * * *				8											0																Termination Benefits	(800)	د
0	28,536	20,525	307,009	97,300	97 306	852 205			111111111111111111111111111111111111111	4.447.015		9,928,019	0	0	0	0		0	0	0 0							0	9			0	0	0	0	0			0	9,928,019	151,132	9,776,887		0				249.631	18,885,863	0	18,885,863	7,000	12,439,601	6,439,262		Total	(900)	Χ.

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1	Internal Services	Food Services	rupii iransponation services	Project Transport of the Control	Operation & Maintenance of Diant Service	Facilities Acquisition & Construction Services	FISCAI Services	Checker of pasitions adhibour agricus	Direction of Business Support Services	Support Services - Business	I otal Support Services - School Administration	Total Compat Comings	(Describe & Itemize)	Other Support Services - School Administration	Office of the Principal Services	Support Services - School Administration	Company Control Contro	Total Support Services - General Administration	Legal Service	Reciprocal Insurance Payments	Prevention or Reduction	Educational, Inspectional, Supervisory Services Related to Loss	Judgment and Settlements	KISK Wanagement and Claims Services Payments	Bisk Management's (regular of self-insurance)	Insurance Payments (socialize or solf insurance)	Unemployment Insurance Payments	Payments	Workers' Compensation or Workers' Compensation Dispute Aut	Claims Paid from Self Insurance Fund	Special Area Administrative Services	Executive Administration Services	Board of Education Services	Support Services - General Administration	Cimpot Control vervices - instructional stati	Total Compart Coming	Assessment & Testing	Educational Media Services	Improvement of Instruction Services	Support Services - Instructional Staff	Total Support Services - Pupil	Orier Support Services - Publis (Describe & Itemize)	Other Street Services Profit (Profites	Special Delivines	Peychological Conings	Health Services	Guidance Services	Attendance & Social Work Services	Support Services - Pupil	SUPPORT SERVICES (MR/SS)	CURPORT SERVICES MANAGE	Total Instruction	Truant Alternative & Ontional Programs	Bilingual Programs	Driver's Education Programs	Gifted Programs	Summer School Programs	Interscholastic Programs	CTE Programs	nescriptori	Description		
2500	2570	2560	2550	0407	25.40	2530	2520	0107	2540		2400		277	2490	2410		2000	2300	2369	2368		2367	2366	2365	2364	2303	3	2362	2361	2001	2330	2320	2310		2200	2230	2220	2220	2210		2100	2190	2150	2140	2130	2	2120	2110			1000	1000	1000	1800	1700	1650	1600	1500	1400	#	Funct		a
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1 626 314	64 083	70,225	12,880	1,318,693			114.990	44,443	Section of the Party Control o		414,573				414.573		10,000	79 903	41 583					230							00,000	38.090			507,761	2,113	2772	100 578	395 410		1,055,042		28,005	25,277	390,736	200 111	177 774	427 230			2,112,019	247040	676,061	450 333	3 511	1,010	2073	61 848	231	Benefits	Employee	(200)	D
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Judgment and Settlements	Risk Management and Claims Services Payments	Insurance Payments (regular or self-insurance)	Unemployment Insurance Payments	Workers' Compensation or Workers' Occupational Disease Act Payments	Claims Paid from Self Insurance Fund	SUPPORT SERVICES - GENERAL ADMINISTRATION	80 - TORT FUND (TF)		70 WORKING CASH FUND (WC)	- CONTROL COMMUNICATION CONTROL CO	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Total Direct Disbursements/Expenditures	PROVISION FOR CONTINGENCIES (CP)	Total Payments to Other Districts & Govt Units	Other Payments to In-State Governmental Units (Describe & Itemize)	Payment for CTE Programs	Payment for Special Education Programs	Payments to Other Govt Units (In-State)	Payments to Other Govt Units (In-State)	PAYMENTS TO OTHER DISTRICTS & COVIT INITS (CD)	Other Support Services (Describe & Itemize)	Facilities Acquisition & Construction Services	Support Services - Business	SUPPORT SERVICES (CP)	60 - CAPITAL PROJECTS (CP)	Disbursements/Expenditures	Excess (Deficiency) of Receipts/Revenues Over	Total Direct Disbursements/Expenditures	PROVISION FOR CONTINGENCIES (MB/SS)	Total Deht Service	State Aid Anticipation Certificates	Corporate Personal Prop Repl Tax Anticipation Notes	Tax Anticipation Notes	Tax Anticipation Warrants	Debt Service - Interest on Short-Term Debt	DEBT SERVICE (MR/SS)	Payments for CTE Programs	Payments for Special Education Programs	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)	COMMUNITY SERVICES (MR/SS)	Total Support Services	Other Support Services (Describe & Itemize)	Total Support Services - Central	Data Processing Services	Information Services	Planning, Research, Development & Evaluation Services	Direction of Central Support Services	Support Services - Central	Description		A
2366	2365	2364	2363	2362	2361								6000	4000	4190	4140	4120	4100		2000	2900	2530						0000	5000	5150	5140	5130	5120	5110		4000	4140	4120		3000	2000	2900	2000	2640	2630	2620	2610		Funct #		æ
	740,862											0								0																													Salaries	(100)	C
	115,846											0								C							0,000,020	6.350.829								0				78 165	4 100 645	59,991	212,856	138,555	7,580				Employee Benefits	(200)	D
	35,009			1.713.395								2,107,209		0						2,107,209		2,107,209											<i>(t)</i>																Purchased Services	(300)	Е
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115,381												0		0						0							266,781	787 781	266,781	266,781																			Other Objects	(600)	I
								Outcome Service and Service an				0								0							ı	II		12																			Non-Capitalized Equipment	(700)	-
					1																																												Termination Benefits	(800)	د
115,381	891 717	0	1,710,000	1 712 205	0					(1,357,209)	1, 10, 100	2 107 209	0				0			2,107,209	0	2 107 209				(132,485)	6,617,610	0	266,781	266,781	0					0	0		78,165	4,100,645	59,061	358,991	212,856	138,555	7.580				Total	(900)	×

Page 17

3 1	354	353	352	351	350	3 0	340	342	346	345	344	343	342 P	341	340	339	338	337	336	335	334 9	332	2	22	330	329	328	327	326	325	324	323	322	321	320	319	318	2]-	-
Excess (Deficiency) of Receipts/Revenues Over	Total Direct Disbursements/Expenditures	PROVISIONS FOR CONTINGENCIES (FP&S)	Total Debt Service	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	Debt Service - Interest on Long-Term Debt	Total Debt Service - Interest on Short-Term Debt	Total Parties on Snort-Term Debt (Describe & Itemize)	Othor Interest on Short Town Only 19	Debt Service - Interest on Short-Term Debt	DEBT SERVICE (FP&S)	Total Payments to Other Districts & Govt Units (FPS)	Other Payments to In-State Govt Units (Describe & Itemize)	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	Total Support Services	Other Support Services (Describe & Itemize)	Total Support Services - Business	Operation & Maintenance of Plant Service	Facilities Acquisition & Construction Services	Support Services - Business	SUPPORT SERVICES (FP&S)	334 90 - FIRE PREVENTION & SAFETY FUND (FP&S)	Disbursements/Expenditures	Fycass / Deficiency of December/Daypenes Over	The District Control of the Control	PROVISION FOR CONTINGENCIES (TE)	Total Debt Service	Other Interest or Short-Term Debt (Describe & Itemize)	Corporate Personal Property Replacement Tax Anticipation Notes	Tax Anticipation Warrants	Debt Service - Interest on Short-Term Debt	DEBT SERVICE (TF)	Total Support Services - General Administration	Vehicle Insurance (Transportation)	Property Insurance (Building & Grounds)	Legal Service	Reciprocal Insurance Payments	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	Description		7
		6000	5000	5300	5200	5100	5150	5110			4000	4190		2000	2900	2500	2540	2530						9000	6000	5000	5150	5130	5110			2000	2372	2371	2369	2368	2367	Funct #		ū
	0													0		0							805,526									805,526			58,980		5,684	Salaries	(100)	C
•	0													0		0							120,466									120,466			3,966		654	Employee Benefits	(200)	c
0,100	6.785													6,785		6,785		6,785					2,341,979									2,341,979			559,432		34 143	Purchased Services	(300)	г
	0													0		0							0									0						Supplies & Materials	(400)	T
1,720,210	1 423 215													1.423.215		1,423,215		1,423,215					0		R. I							0						Capital Outlay	(500)	G
			0			0					0			0		0							115,381		0							115,381						Other Objects	(600)	I
		1												0		0				-			0			1						0						Non-Capitalized Equipment	(700)	-
											10 ·																											Termination Benefits	(800)	د
1,430,000	4 430 000	0	0	0	0	0	0	0			0		1,700,000	1 430 000	., .00,000	1 430 000	0	1 430 000				(1,383,352)	3,383,352	0	0	0	0		0			3,383,352		0,0,0,0	622 378	40,401		Total	(900)	

This page is provided for detailed itemizations as requested within the body of the Report.

1. Education Fund (Fund 10)

Expense Accounts

Function 2900 (Other Support Services)

Object 100 (Salaries) - represent amount set aside for vacancies, new positions and contractual salary increases
Object 200 (Benefits) - represent amount set aside for vacancies, new positions and contractual salary increases
Objects 300 and 400 (Purchased Services and Supplies respectively) - represent amount set aside for unforeseen expenses
Object 500 (Capital Outlay) - represent set aside for one to one initiative

2. Debt Service Fund (Fund 30)

Revenue Accounts

Account 1999 (Other Local Revenues) - represents \$9,864,663 in Principal on Bonds and \$281,000 in interest and fe to be issued on or about December 1, 2015 to pay off Debt Certificates

3.

4.

es. Series 2015 Bonds are scheduled

15	14	13	12	1	10	9	α	, _	σ	0	4	ω	2		L
The deficit reduction plan, if required, is developed using ISBE guidelines and format.	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.	A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to (1/3) of the ending fund balance (line 81).				Estimated Fund Balance - June 30, 2016	Difference	Direct Expenditures	Direct Revenues		DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only	Waukegan Community Unit School District 60		A
ing ISBE guidelines and	the 2014-2015 Annual I it reduction plan (found I	funds listed above. The SBE a deficit reduction p	f education adopts (or a eing less than direct exp				2,952,895	(4,381,084)	161,362,173	156,981,089	EDUCATIONAL	FION - Operating F	34-049-0600-26		В
format.	=inancial Report (AFF here on page 20-24) i	at is, if the estimated plan to balance the st	mends) the 2015-16 senditures (line 19) by			Unbalanced budget, however, a this time.	62,744	(1,885,851)	8,159,307	6,273,456	OPERATIONS & MAINTENANCE	unds Only	0-26		C
	र) reflects a deficit as del o ISBE within 30 days ai	ending fund balance is le nortfall within three years	school district budget in v van amount equal to or g				2,614,240	4,447,015	9,928,019	14,375,034	TRANSPORTATION				D
	ined above (page 36), ter acceptance of the	ss than three times the	t in which the "operating or greater than one-third			sficit reduction pla	26,421,771	282,593		282,593	WORKING CASH				ш
						deficit reduction plan is not required at	32,051,650	(1,537,327)	179,449,499	177,912,172	TOTAL			-	FI

17	6	3 5		24	23	22	1			3 2		16	15	14	ī	3 7	3 =	100	;	9	ω	7	0	5	4	ωN	J_	Τ
ESTIMATED ENDING FUND BALANCE	_	2		OTHER SOURCES OF FINDS (7000)	OTHER SOURCES/USES OF FUNDS	Disbursements/Expenditures	Total Disbursements/Expenditures	τ		PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS				_	lotal Receipts/Revenues	15				LOCAL SOURCES	RECEIPTS/REVENUES	(must equal prior Ending Fund Balance)				Waukegan Community Unit School District 60 34		A
								6000	5000	4000	3000	2000	1000	No.		4000	3000	0002	9000	1000	Acct No.					34-049-0600-		В
2,952,895	3,024,814	0	3,024,814	30300		(4,381,084)	161,362,173	0	0	13,896	952,640	63,339,390	97,056,247		156,981,089	18,614,575	104,303,748	0		34,062,766		4,309,165	Educational Fund			•	emboré documen	C
62,744	0	0	0			(1,885,851)	8,159,307	0	0	0	0	8,159,307			6,273,456	0	1,874,684	0		4,398,772		1,948,595	Operations & Maintenance Fund			ES	DEFIC	D
2,614,240	(3,024,814)	3,024,814	0			4,447,015	9,928,019	0	0	0	0	9,928,019			14,375,034	0	4,192,843	0		10,182,191		1,192,039	Transportation Fund		1 1 20 10-10	ESTIMATED BUDGET	DEFICIT REDUCTION	Е
26,421,771	0	0	0			282,593									282,593	0	0			282,593		26,139,178	Working Cash Fund			ET	ION PLAN	F
32,051,650	0	3,024,814	3,024,814			(1,537,327)	179,449,499	0	0	13,896	952,640	81,426,716	97,056,247		177,912,172	18,614,575	110,371,275	0	.0,000,000	48.926.322		33,588,977	Total					G

ILLINOIS STATE BOARD OF EDUCATION SCHOOL BUSINESS SERVICES DIVISION

27	26	25		23	22	\ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>		19	₩	17	16	15	14	13	12	=		9	ω	7	o	υ 1	<u>ω</u>	N _	T
ESTIMATED ENDING FUND BALANCE	TOTAL OTHER SOURCES/USES OF FUNDS	OTHER USES OF FUNDS (8000)		OTHER SOURCES/USES OF FUNDS	Disbursements/Expenditures	Total Disbursements/Expenditures	ש	DEBT SERVICES	18 PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	COMMUNITY SERVICES	SUPPORT SERVICES	INSTRUCTION	14 DISBURSEMENTS/EXPENDITURES	Total Receipts/Revenues	12 FEDERAL SOURCES	STATE SOURCES	DISTRICT TO ANOTHER DISTRICT	LOCAL SOURCES	RECEIPTS/REVENUES	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			Waukegan Community Unit School District 60 34-0		A
							6000	5000	4000	3000	2000	1000	Funct No.		4000	3000	2000	1000	Acct No.				34-049-0600-		В
2,952,895	0				0	0								0						2,952,895	Educational Fund				I
62,744	0				0	0								0						62,744	Operations & Maintenance Fund		TT C	1	_
2,614,240	0				0	0								0						2,614,240	Transportation Fund		FY2016-17		٦
26,421,771	0				0									0						26,421,771	Working Cash Fund		ĒΤ		Х
32,051,650	0	0	0		0	0	0	0	0	0	0	0		0	0	0	0	0		32,051,650	Total				L

ILLINOIS STATE BOARD OF EDUCATION SCHOOL BUSINESS SERVICES DIVISION

27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	1	10	9	ω	7	თ	σ 1.	ω ₄	N	_	Γ
ESTIMATED ENDING FUND BALANCE	TOTAL OTHER SOURCES/USES OF FUNDS	OTHER USES OF FUNDS (8000)			Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	Total Disbursements/Expenditures	ס				SUPPORT SERVICES	INSTRUCTION	DISBURSEMENTS/EXPENDITURES	Total Receipts/Revenues	FEDERAL SOURCES	STATE SOURCES	PLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	LOCAL SOURCES	RECEIPTS/REVENUES	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			Waukegan Community Unit School District 60 34-0 District Number			Α
		10000000000000000000000000000000000000					6000	5000	4000	3000	2000	1000	Funct		4000	3000	2000	1000	Acct No.				34-049-0600-			В
2,952,895	0				0	0								0						2,952,895	Educational Fund					3
62,744	0				0	0								0						62,744	Operations & Maintenance Fund			ES		z
2,614,240	0				0	0								0						2,614,240	Transportation Fund		FY2017-18	TIMATED BUDG		0
26,421,771	0				0									0						26,421,771	Working Cash Fund			ET		Р
32,051,650	0	0	0		0	0	0	0	0	0	0	0		0	0	0	0	0		32,051,650	Total				5	۵

32,051,650	26,421,771	2,614,240	62,744	2,952,895		ESTIMATED ENDING FUND BALANCE	17
0	0	0	0	0		TOTAL OTHER SOURCES/USES OF FUNDS	
0						OTHER USES OF FUNDS (8000)	
0						OTHER SOURCES OF FUNDS (7000)	24
						OTHER SOURCES/USES OF FUNDS	23
0	0	0	0	0		Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	22
0		0	0	0		Total Disbursements/Expenditures	21
0					6000	PROVISION FOR CONTINGENCIES	
0					5000	DEBT SERVICES	19
0	T				4000	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	
0					3000	COMMUNITY SERVICES	
0	T				2000	SUPPORT SERVICES	16
0	T				1000	INSTRUCTION	
					Funct	DISBURSEMENTS/EXPENDITURES	14
0	0	0	0	0		Total Receipts/Revenues	3
0 0					4000	FEDERAL SOURCES	
0					3000	STATE SOURCES	
0					2000	PLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	
0					1000	LOCAL SOURCES	9
					Acct No.	RECEIPTS/REVENUES	00
32,051,650	26,421,771	2,614,240	62,744	2,952,895		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	7
Total	Working Cash Fund	Transportation Fund	Operations & Maintenance Fund	Educational Fund			თ
						District Number	4 12
	ä	ESTIMATED BUDGET FY2018-19	ES1	and an annual section of the section	34-049-0600-	Community Unit School District 60	
<	c	-	U	z	0		_
		1	2	0	P	A	-

ILLINOIS STATE BOARD OF EDUCATION SCHOOL BUSINESS SERVICES DIVISION

50 32,051,650	32,051,650	32,051,650	32,051,650		ESTIMATED ENDING FUND BALANCE	17
0		0	0		TOTAL OTHER SOURCES/USES OF FUNDS	
0		0	3,024,814		OTHER USES OF FUNDS (8000)	
0		0	3,024,814	福	OTHER SOURCES OF FUNDS (7000)	
					OTHER SOURCES/USES OF FUNDS	
0		0	(1,537,327)		Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	22
0		0	179,449,499		Total Disbursements/Expenditures	21
0		0	0	6000	PROVISION FOR CONTINGENCIES	
0		0	0	5000	DEBT SERVICES	
0		0	13,896	4000	18 PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	200
0		0	952,640	3000	COMMUNITY SERVICES	1
0		0	81,426,716	2000	SUPPORT SERVICES	1
0		0	97,056,247	1000	INSTRUCTION	
				Funct No.	DISBURSEMENTS/EXPENDITURES	14
0		0	177,912,172		Total Receipts/Revenues	13
0		0	18,614,575	4000	12 FEDERAL SOURCES	12
0		0	110,371,275	3000	STATE SOURCES	=
0		0	0	2000	PLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	10
0		0	48,926,322	1000	LOCAL SOURCES	9
				Acct No.	RECEIPTS/REVENUES	œ
50	32,051,650	32,051,650	33,588,977		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	7
FY2018-19	FY2017-18	FY2016-17	FY2015-16			6
3	(Enter as MM/DD/YY)			·		5
	מסטפרו	Date of Adoption:	Da	1		
DUCTION PLAN	FICIT REDUC	BUDGET ADDENDUM - DEFICIT RE	BUDGET	34-049-0600-	Waukegan Community Unit School District 60 34-0	ωN
	MARY	SUMMARY				
	~	×	8	8	A	I

3/3/2016

Deficit Reduction Plan-Background/Assumptions Fiscal Year 2016 through Fiscal Year 2019

	Waukegan Community Unit School District 60	34-049-0600-26
	Please complete the following schedule and include a brief desc next. If the deficit reduction plan relies upon new local revenues those new revenues are not available. For additional information	ription to identify any areas of the budget that will be impacted from one year to the , identify contingencies for further budget reductions which will be enacted in the even n, please see:
	http://www	r.isbe.net/sfms/budget/default.htm
1.	Background and Narrative of Budget Reductions:	
	*	
2	Assumptions Used in the Deficit Reduction Plan:	
	Account of the second of the s	
	- Foundation Levels for General State Aid:	
	- Equal Assessed Valuation and Tax Rates:	
		
	- Employee Salaries and Benefits:	

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance) If yes please explain:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

Administrative Costs Worksheet. This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of

Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease). The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2016 budgeted expenditures over FY2015 actual expenditures.

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

Limitation of Administrative Costs

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)	ISTRATIVE CO	OSTS	<u>~</u>	School District Name: RCDT Number:	Waukegan C	Waukegan Community Unit School District 60 34-049-0600-26	ol District 60
(Section 17-1.5 of the School Code)							
		Estimat	Estimated Actual Expenditures, Fiscal Year 2015	ditures,	Buc	Budgeted Expenditures, Fiscal Year 2016	es,
		(10)	(20)		(10)	(20)	
Description	Funct. No.	Educational	Operations & Maintenance	Total	Educational	Operations & Maintenance	Total
Executive Administration Services	2320	579,928		579,928	648,786		-
Special Area Administration Services	2330			0	0		
Other Support Services - School Administration	2490			0	0		
4. Direction of Business Support Services	2510	363,337		363,337	354,824	60.000	
5. Internal Services	2570	551,053		551,053	458,941		
Direction of Central Support Services	2610			0	0		
 Deduct - Early Retirement or other pension obligations required by state law and include above 	obligations			0			
8. Totals		1,494,318	0	1,494,318	1,462,551	60.000	1.522.551
 Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual) 	or FY2016	12					2%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

Community Unit School District 60 34049060026

contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. The report is to list information regarding such contracts for the fiscal In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor year immediately preceding the fiscal year of the budget. All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: School Code, Section 10-20:21 - Contracts

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

		(1101)		
Product or Service		Non-Monetary		Distribution Method and Recipient of
Provided	Net Kevenue	Remuneration	Purpose of Proceeds	Non-Monetary Remunerations
Dripke & Cooks	sinkelte intollerengenentil erithredering into inhanco-springene erithredering over some and springs			Distributed
DITINS & SHACKS	9,408 0		Student/Staff Activities	Pro-rated by School usage/purchase
Class				
Pictures/Gowns/Yearbooks	6,286 0		Student/Staff Activities	Student/Staff Activities Pro-rated by School usage/purchase
	Product or Service Provided Drinks & Snacks Class Pictures/Gowns/Yearbooks	Product or Service Provided Drinks & Snacks Class Pictures/Gowns/Yearbooks Net Revenue 9,408 0 6,286 0	Net Rever	Net Revenue Remuneration 9,408 0 6,286 0 Non-Monetary Purpose of Proceeds Student/Staff Activities

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) otherwise reported within the fund e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 Only abatement of working cash fund can transfer its funds to any fund in most need of money
 - (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Out-of-balance conditions are accompanied by an error message.

Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (Bu	dgetSum 2-3 - Acct. 8000).
Estimated Beginning Fund Balance July,1 2015 for all Funds (Cells C3 - K3)(Line must have a	OK
number or zero)	~··
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	ок
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	ок
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	ок
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must	OK
equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64). Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell F41) must equal (Funds 10 & 30 - Acct 8600 - Cells C65:D89)	OK
E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68). Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42)	OK
must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72). Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20,	ОК
Acct 8800 - Cells C73:D76).	
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (Cash	M. Control of the Con
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4	- All Funds), cannot be negative.
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursem (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	ок
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	ок

End of Balancing