

**WAUKEGAN**

COMMUNITY UNIT SCHOOL DISTRICT # 60

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**FISCAL YEAR 2021 – 2022  
PROPOSED STRATEGIC BUDGET**



Budget Workshop #1  
May 12, 2021

*Equity + Access = Excellence*



# BUSINESS & FINANCIAL SERVICES

Ms. Gwendolyn Polk

Associate Superintendent, MBA, MEd., CFO

Mr. Brian Luosa

Director, MEd., CPA, CFO





# AGENDA

**Budget Calendar**

**ISBE Proposed Budget**

**Evidence Based Funding Allocation**

**ISBE Financial Profile History**

**ISBE Financial Profile Report**

**Projected Ending Fund Balance – June 30, 2021**

**Projected Ending Fund Balance – June 30, 2022**

**Total Cost of the FY22 Strategic Budget Development Plan**

- Operations
- ASAP

**COVID-19 Update**

**Property Tax Extension**

**Questions**





# BUDGET CALENDAR

<b>Year End Close-out Procedures Distributed (FY21)</b>	<b>January 6, 2021</b>
<b>Last Day to submit requisitions (FY21)</b>	<b>April 16, 2021</b>
<b>Strategic Budget Plan Submission Deadline</b>	<b>February 26, 2021</b>
<b>Strategic Budget Plan Submission Review</b>	<b>Feb 26 – May 11, 2021</b>
<b>Budget Workshop #1</b>	<b>May 12, 2021</b>
<b>Last day to pay open purchase orders (non-grants) (FY21)</b>	<b>May 21, 2021</b>
<b>Budget Workshop #2</b>	<b>June 8, 2021</b>
<b>Budget Workshop #3</b>	<b>August 3, 2021</b>
<b>Notice in Local Newspaper</b>	<b>August 6, 2021</b>
<b>Budget Review Period</b>	<b>August 6 – September 7, 2021</b>
<b>Budget Hearing/Adoption</b>	<b>September 7, 2021</b>





# BUDGET RECOMMENDATIONS

	Comparison of Governor's FY22 Recommendation to FY21 Budget	Comparison of Governor's Recommendation to ISBE's Request
Evidence Based Funding	0.20%	-4.60%
Early Childhood	0.00%	-8.40%
Transportation – Special Education	0.00%	0.00%
Transportation – Regular/Vocational	-2.70%	-2.70%
Special Education – Private Tuition	0.00%	0.00%
Special Education – Orphanage Tuition	0.00%	0.00%
Illinois Free Lunch and Breakfast	0.00%	0.00%
Orphanage Tuition	0.00%	0.00%
Career and Technical Education Programs	0.00%	0.00%
Truants Alternatives and Optional Education	0.00%	0.00%
Driver's Education	-14.10%	0.00%
Career and Technical Education	0.00%	0.00%
Child Nutrition Program	0.00%	0.00%
Individuals with Disabilities Education Act	10.70%	0.00%
Individuals with Disabilities Education Act – Preschool	6.20%	0.00%
Title I	6.40%	0.00%
Title II	0.00%	0.00%
Title III	0.00%	0.00%
Title IV	12.50%	0.00%
Title X	28.60%	0.00%
Preschool Development – Birth to Five	33.30%	0.00%
Elementary and Secondary Emergency Relief Fund	-16.50%	0.00%
Governor's Emergency Education Relief Fund	-0.90%	0.00%
COVID Response and Relief Supplemental Appropriations Act	100.00%	0.00%
Governor's Emergency Education Relief Fund from COVID Response and Relief Supplemental Appropriations Act	100.00%	0.00%



# Evidence Based Funding

FY21 Allocation	\$138,717,018.27
ASE	16,033.00
Per Student Allocation	\$8,651.97

FY22 Projection w/.2% Increase	\$138,994,452.31
ASE – assuming legislation approval	16,033.00
Per Student Allocation	\$8,669.27

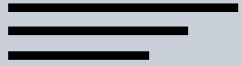
(\$7.169M)



FY22 Projection w/.2% Increase and legislation denial	\$131,824,963.62
ASE – assuming legislation denial	15,206.00
Per Student Allocation	\$8,669.27

down 827 students



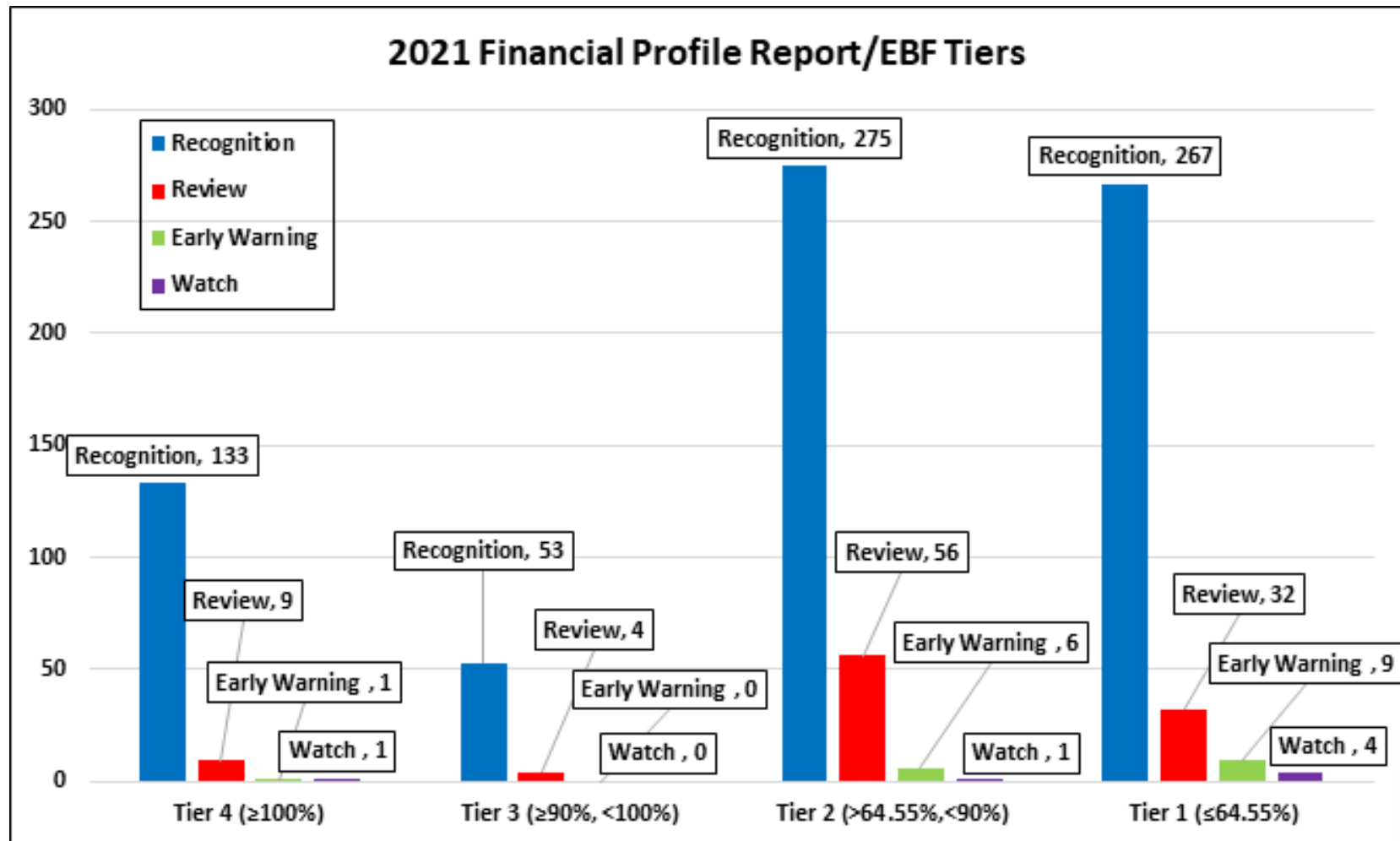


# ISBE Financial Profile History

Year	AFR Data	Recognition	Review	Early Warning	Watch	Total School Districts
2021	2020	728	101	16	6	851
2020	2019	706	113	24	8	851
2019	2018	697	110	32	12	851
2018	2017	640	147	43	22	852
2017	2016	632	154	47	19	852
2016	2015	568	196	61	32	857
2015	2014	553	199	70	38	860
2014	2013	560	181	72	49	862
2013	2012	562	191	67	45	865
2012	2011	670	143	37	17	867
2011	2010	604	188	52	24	868
2010	2009	578	196	66	29	869
2009	2008	626	165	57	22	870
2008	2007	602	182	59	30	873
2007	2006	513	193	115	53	874
2006	2005	488	225	109	59	881
2005	2004	449	248	111	79	887
2004	2003	356	241	138	152	887
2003	2002	429	239	134	85	887



# ISBE Financial Profile Report



# District's Financial Profile Report

Waukegan CUSD 60  
Unit  
34-049-0600-26

Located in : Waukegan Lake  
Superintendent: Ms. Theresa Plascencia

Basis of Accounting: Cash  
Under Tax Cap: Yes

## Financial Indicators :

### Fund Balance to Revenue Ratio :

(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)

Total Fund Balance divided by  
Total Revenue

The Fund Balance to Revenue Ratio reflects the impact of additional revenues to the existing fund balances of the district. Fund Balances, to a district, can be viewed as savings or checking account balances to the average citizen. A ratio of .25 or greater scores 4, between .25 and .10 scores 3, between .10 and zero scores 2 and a negative fund balance to revenue ratio scores 1.

### Expenditure to Revenue Ratio :

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Total Expenditure divided by  
Total Revenues

The Expenditure to Revenue Ratio represents how much the school district is spending for every dollar they are bringing in as revenue. Equal to or less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, between \$1.10 and \$1.20 scores 2 and spending of greater than \$1.20 scores 1. One-time expenditures made by the district, including construction costs, are included in this ratio. Upon review of the remaining fund balance when deficit spending occurs, the indicator score may be adjusted.

### Days Cash on Hand :

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Cash on Hand divided by  
Expenditures per Day

Days Cash on Hand reflects the number of days a school district would be able to pay their average bills without any additional revenues. 180 days or greater scores 4, between 90 and 180 scores 3, between 30 and 90 scores 2 and less than 30 days of cash on hand scores 1.

### % of Short-Term Borrowing Max. Remaining :

Tax Anticipation Warrants  
Short-Term Debt Max. Available

Based on Tax Anticipation Warrants, this represents how much short-term debt the district may incur.

### % of Long-Term Debt Margin Remaining :

Long-Term Debt Amount

Represents how much long-term debt the district may incur.

Historical Data					Score
2016	2017	2018	2019	2020	
0.26	0.259	0.304	0.339	<b>0.338</b>	4
					Weighted Score 1.40

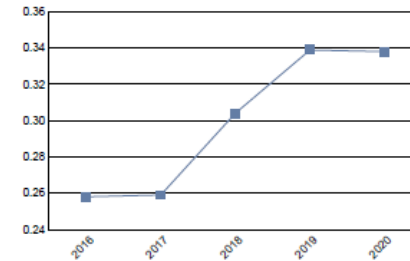
2016	2017	2018	2019	2020	Score
0.96	1.02	0.896	0.986	<b>0.935</b>	4
					Weighted Score 1.40

2016	2017	2018	2019	2020	Score
88	83	120	119	<b>130</b>	3
					Weighted Score 0.30

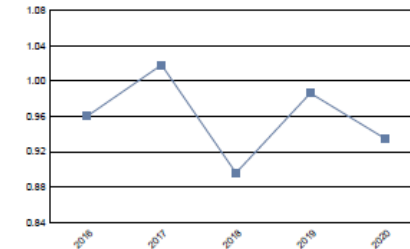
2016	2017	2018	2019	2020	Score
100.00	100.00	100.00	100.00	<b>100.00</b>	4
					Weighted Score 0.40

2016	2017	2018	2019	2020	Score
36.89	40.86	51.750	60.10	<b>69.30</b>	3
					Weighted Score 0.30

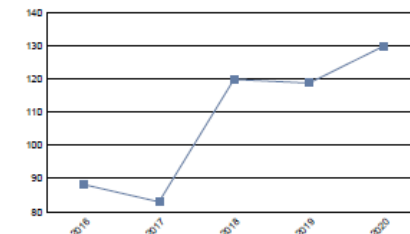
## Fund Balance to Revenue Ratio



## Expenditure to Revenue Ratio



## Days Cash on Hand



FY 19 Profile Score 3.80

FY 20 Profile Score 3.80

Recognition



Waukegan CUSD 60  
 Unit  
 34-049-0600-26

Located in : Waukegan Lake  
 Superintendent: Ms. Theresa Plascencia

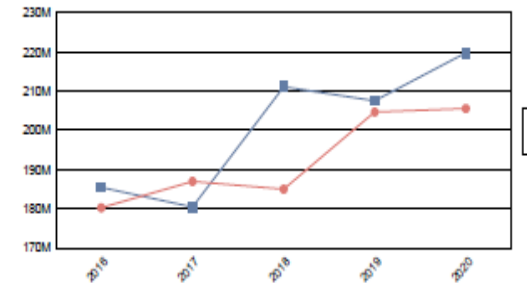
Basis of Accounting: Cash  
 Under Tax Cap: Yes

Historical Data

\*Operating Funds Summary :

	2016	2017	2018	2019	2020
Beginning Fund Balance	33,588,977	45,367,801	44,685,087	67,611,117	70,289,134
+ Revenues	185,474,779	180,416,226	211,145,619	207,524,791	219,748,662
- Expenditures	180,242,798	187,006,975	185,002,894	204,633,911	205,575,460
= Results of Operations	5,231,981	(6,590,749)	26,142,725	2,890,880	14,173,202
+ Other Receipts and Adjustments	6,546,843	5,908,035	(3,216,695)	(212,863)	(10,215,940)
Ending Fund Balance	45,367,801	44,685,087	67,611,117	70,289,134	74,246,396
Working Cash Ending Fund Balance	26,421,686	32,844,198	26,976,281	27,049,657	27,192,532

Revenues and Expenditures



\* The Operating Funds include the Educational, Operations and Maintenance, Transportation and Working Cash Funds. For further analysis of the district's ability to levy and transfer monies into the operations of a district, the Working Cash Fund has been pulled separate below. Districts may transfer money from the working cash fund to any of the operating funds as a loan.

# District's Financial Profile Report



# Projected Ending Fund Balance As of June 30, 2021

Cash/Fund Balance Projection	Education Fund	O & M Fund	Debt Service Fund	Transportation Fund	IMRF/SS Fund	Capital Projects Fund	Working Cash Fund	Tort Fund	Life Safety Fund
Beginning Fund Balance	\$42,366,564.00	\$2,760,446.00	\$833,514.00	\$1,926,854.00	\$874,209.00	-\$209,086.00	\$27,192,532.00	\$275,180.00	\$1,113,840.00
Revenues - Actual									
Local	\$22,163,204.53	\$3,603,385.12	\$5,493,978.31	\$1,612,693.26	\$4,166,138.91	\$0.00	\$98,471.02	\$1,868,299.65	\$499,071.65
State	\$102,593,067.84	\$750,000.00	\$0.00	\$5,687,195.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal	\$12,728,145.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$137,484,418.23</b>	<b>\$4,353,385.12</b>	<b>\$5,493,978.31</b>	<b>\$7,299,888.30</b>	<b>\$4,166,138.91</b>	<b>\$0.00</b>	<b>\$98,471.02</b>	<b>\$1,868,299.65</b>	<b>\$499,071.65</b>
Revenues - Projected									
Local - taxes	\$14,864,913.99	\$3,690,302.56	\$3,394,153.32	\$1,722,141.19	\$4,386,008.24	\$0.00	\$102,004.89	\$1,476,121.02	\$492,040.34
State - EBF	\$26,653,090.57	\$8,650,176.00	\$0.00	\$1,388,119.00	\$0.00	\$1,537,771.00	\$0.00	\$0.00	\$0.00
Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Loans	-\$157,877.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$157,877.88	\$0.00
Transfer per Resolution	\$0.00	-\$9,000,000.00	\$0.00	\$0.00	\$0.00	\$9,000,000.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$41,360,126.68</b>	<b>\$3,340,478.56</b>	<b>\$3,394,153.32</b>	<b>\$3,110,260.19</b>	<b>\$4,386,008.24</b>	<b>\$10,537,771.00</b>	<b>\$102,004.89</b>	<b>\$1,633,998.90</b>	<b>\$492,040.34</b>



# Projected Ending Fund Balance June 30, 2021

Cash/Fund Balance Projection	Education Fund	O & M Fund	Debt Service Fund	Transportation Fund	IMRF/SS Fund	Capital Projects Fund	Working Cash Fund	Tort Fund	Life Safety Fund
<b>Expenditures - Actual</b>									
Salaries	\$80,802,186.05	\$2,241,515.06	\$0.00	\$161,518.63	\$0.00	\$0.00	\$0.00	\$785,371.47	\$0.00
Benefits	\$14,373,715.44	\$336,273.84	\$0.00	\$36,364.62	\$5,189,064.10	\$0.00	\$0.00	\$134,331.42	\$0.00
Purchased Services	\$15,171,712.80	\$1,001,354.19	\$0.00	\$6,140,010.00	\$0.00	\$54,797.56	\$0.00	\$2,227,358.60	\$34,442.54
Supplies	\$7,164,176.59	\$2,195,274.92	\$0.00	\$1,468.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$1,140,154.14	\$234,558.95	\$0.00	\$0.00	\$0.00	\$9,991,779.42	\$0.00	\$0.00	\$833,959.93
Other	\$4,575,856.61	-\$125,535.75	\$9,514,377.50	\$101.25	\$0.00	\$0.00	\$0.00	\$61,654.58	\$0.00
Non-Capitalized Equipment	\$1,297,703.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$124,525,505.24</b>	<b>\$5,883,441.21</b>	<b>\$9,514,377.50</b>	<b>\$6,339,463.14</b>	<b>\$5,189,064.10</b>	<b>\$10,046,576.98</b>	<b>\$0.00</b>	<b>\$3,208,716.07</b>	<b>\$868,402.47</b>
<b>Expenditures - Encumbrances/Est.</b>									
Salaries	\$43,451,313.53	\$698,845.82	\$0.00	\$53,872.74	\$0.00	\$0.00	\$0.00	\$342,284.05	\$0.00
Benefits	\$7,729,454.45	\$104,841.40	\$0.00	\$12,129.01	\$2,311,181.90	\$0.00	\$0.00	\$58,544.91	\$0.00
Purchased Services	\$2,787,111.50	\$227,854.03	\$0.00	\$1,142,533.05	\$0.00	\$0.00	\$0.00	\$166,933.52	\$0.00
Supplies	\$4,960,038.48	\$1,527,769.86	\$0.00	\$2,890.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$384,550.86	\$138.00	\$0.00	\$0.00	\$0.00	\$59,448.00	\$0.00	\$0.00	\$0.00
Other	\$1,242,313.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Non-Capitalized Equipment	\$1,568,249.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$62,123,031.73</b>	<b>\$2,559,449.11</b>	<b>\$0.00</b>	<b>\$1,211,424.80</b>	<b>\$2,311,181.90</b>	<b>\$59,448.00</b>	<b>\$0.00</b>	<b>\$567,762.48</b>	<b>\$0.00</b>
<b>Estimated Ending Fund Bal 6/30/21</b>	<b>\$34,562,571.94</b>	<b>\$2,011,419.36</b>	<b>\$207,268.13</b>	<b>\$4,786,114.55</b>	<b>\$1,926,110.15</b>	<b>\$222,660.02</b>	<b>\$27,393,007.91</b>	<b>\$1,000.00</b>	<b>\$1,236,549.52</b>





# Projected Ending Fund Balance June 30, 2022

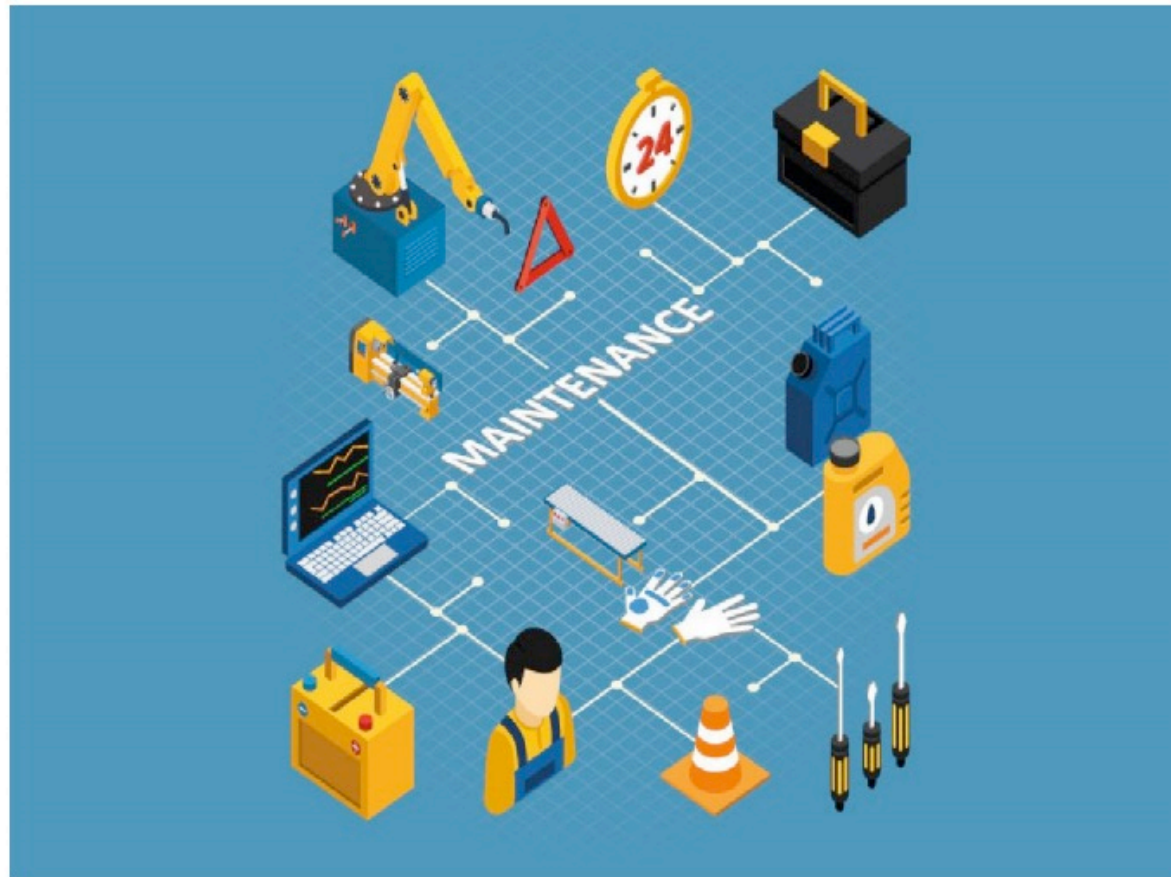
Description	Education Fund (10)	O & M Fund (20)	Debt Service Fund (30)	Transportation Fund (40)	IMRF/SS Fund (50)	Capital Projects Fund (60)	Working Cash Fund (70)	Tort Fund (80)	Life Safety Fund (90)
<b>Beginning Fund Balance as of June 30, 2021 (est)</b>	\$34,562,571.94	\$2,011,419.36	\$207,268.13	\$4,786,114.55	\$1,926,110.15	\$222,660.02	\$27,393,007.91	\$1,000.00	\$1,236,549.52
Revenue - (est)	\$231,943,740.18	\$9,847,861.51	\$6,855,202.59	\$12,983,713.67	\$8,600,016.16	\$19,609,666.79	\$200,009.38	\$4,540,888.95	\$964,784.99
Expenditures - (est)	\$231,777,945.86	\$11,849,330.32	\$7,006,500.00	\$12,983,713.00	\$7,500,247.00	\$19,608,666.79	\$0.00	\$4,533,613.85	\$0.00
<b>Revenue (over/under) Expenditures</b>	<b>\$165,794.32</b>	<b>-\$2,001,468.81</b>	<b>-\$151,297.41</b>	<b>\$0.67</b>	<b>\$1,099,769.16</b>	<b>\$1,000.00</b>	<b>\$200,009.38</b>	<b>\$7,275.10</b>	<b>\$964,784.99</b>
<b>Ending Fund Balance as of June 30, 2022 (projected)</b>	<b>\$34,728,366.26</b>	<b>\$9,950.55</b>	<b>\$55,970.72</b>	<b>\$4,786,115.22</b>	<b>\$3,025,879.31</b>	<b>\$223,660.02</b>	<b>\$27,593,017.29</b>	<b>\$8,275.10</b>	<b>\$2,201,334.51</b>
NOTE: Projection includes all cost including salaries and benefits									



# TOTAL COST OF THE FY 2021-2022 STRATEGIC BUDGET DEVELOPMENT PLAN



# OPERATIONS & MAINTENANCE



## Operations and Maintenance Goals and Action Steps (Strategies)

Department	Fund 10	Fund 20	Fund 40	Fund 60	FTE (if applicable)
Business & Financial Services	\$1,340,000.00	\$0.00	\$0.00	\$0.00	1
COO	\$123,000.00	\$0.00	\$0.00	\$25,000.00	0
Crisis, Safety and student outreach	\$714,500.00	\$0.00	\$0.00	\$40,000.00	22
HR	\$114,500.00	\$0.00	\$0.00	\$0.00	0
Operations and Maintenance	\$0.00	\$4,186,796.00	\$0.00	\$18,467,000.00	0
Transportation and Food Service	\$93,000.00	\$0.00	\$550,000.00	\$0.00	5
<b>Grand Total</b>	<b>\$2,385,000.00</b>	<b>\$4,186,796.00</b>	<b>\$550,000.00</b>	<b>\$18,532,000.00</b>	<b>28</b>



## Operations and Maintenance Other Expenses

Department	Education (10)	O & M (20)	Transportation (40)
Business & Financial Services	\$56,500.00		
COO	\$19,150.00		
Crisis, Safety and student outreach	\$1,351,500.00		
HR	\$123,000.00		
Operations and Maintenance		\$3,688,404.00	
Transportation and Food Service	\$142,000.00		\$75,000.00
<b>Grand Total</b>	<b>\$1,692,150.00</b>	<b>\$3,688,404.00</b>	<b>\$75,000.00</b>





## Operations and Maintenance Contracts

Department	Education (10)	O & M (20)	Debt (30)	Transportation (40)	Tort (80)
Business & Financial Services	\$343,400.00	\$0.00	\$7,006,500.00	\$0.00	\$498,000.00
Crisis, Safety and student outreach	\$1,053,600.00	\$0.00	\$0.00	\$1,500,000.00	\$0.00
HR	\$781,000.00	\$0.00	\$0.00	\$0.00	\$2,670,000.00
Operations	\$0.00	\$70,040.00	\$0.00	\$0.00	\$0.00
Transportation and Food Service	\$7,000,500.00	\$405,000.00	\$0.00	\$10,586,465.37	\$0.00
<b>Grand Total</b>	<b>\$9,178,500.00</b>	<b>\$475,040.00</b>	<b>\$7,006,500.00</b>	<b>\$12,086,465.37</b>	<b>\$3,168,000.00</b>





## Operations & Maintenance

Education (10)	O & M (20)	Debt (30)	Transportation (40)	Capital Projects (60)	Debt (80)	Life Safety (90)
\$13,255,650	\$8,350,240	\$7,006,500	\$12,711,465.37	\$18,532,000	\$3,168,000	\$0.00

**TOTAL COST**  
**\$63,023,855.37**

(excluding salaries and benefits (including Fund 50 (IMRF/SS)))



ASAP





## School Request (Non-Salary and Non-Benefit)

School	Total	Education (10)	Capital Projects (60)
Abbott	\$205,118.00	\$205,118.00	\$0.00
All- 23	\$140,940.00	\$140,940.00	\$0.00
AOEC - 20	\$2,581,882.46	\$2,029,382.46	\$552,500.00
BC- 21	\$1,598,471.07	\$1,596,298.28	\$2,172.79
Benny	\$191,032.00	\$191,032.00	\$0.00
Carman	\$362,928.05	\$178,028.05	\$184,900.00
Clark	\$297,002.00	\$297,002.00	\$0.00
Clearview	\$164,437.56	\$164,437.56	\$0.00
Cooke	\$192,196.60	\$192,196.60	\$0.00
Glen Flora	\$211,489.60	\$143,489.60	\$68,000.00
Glenwood	\$378,309.02	\$280,809.02	\$97,500.00
Greenwood	\$194,170.16	\$194,170.16	\$0.00
Hyde Park	\$151,547.40	\$91,547.40	\$60,000.00
Jefferson	\$352,519.00	\$352,519.00	\$0.00
Juarez	\$370,096.00	\$370,096.00	\$0.00
Lightfoot	\$182,390.32	\$182,390.32	\$0.00
Little Fort	\$189,855.35	\$189,855.35	\$0.00
Lyon	\$396,477.00	\$331,477.00	\$65,000.00
McCall	\$75,493.84	\$75,493.84	\$0.00
North	\$105,246.00	\$104,246.00	\$1,000.00
Oakdale	\$123,500.00	\$123,500.00	\$0.00
Washington	\$262,448.98	\$236,854.98	\$25,594.00
WC- 25	\$643,895.66	\$643,895.66	\$0.00
Webster	\$238,912.56	\$218,912.56	\$20,000.00
Whittier	\$174,912.00	\$174,912.00	\$0.00
<b>Grand Total</b>	<b>\$9,785,270.63</b>	<b>\$8,708,603.84</b>	<b>\$1,076,666.79</b>



**Area 1 Requested FTE - Approved**

SCHOOL	Total Request per School - Salary	Total Request per School - Benefits	Request per School - FTE
ABBOTT	\$22,000.00	\$11,960.00	1
CARMAN BUCKNER	\$43,000.00	\$1,802.00	1
CLEARVIEW	\$43,000.00	\$15,762.00	1
COOKE	\$43,000.00	\$1,802.00	1
GLENWOOD	\$86,876.56	\$33,722.00	2
HYDE PARK	\$0.00	\$0.00	1
MCCALL	\$43,000.00	\$1,802.00	1
WHITTIER	\$162,923.00	\$22,827.00	3
<b>Grand Total</b>	<b>\$443,799.56</b>	<b>\$89,677.00</b>	<b>11</b>



## Area 1 Supplemental Pays

SCHOOL	Total Request per School
ABBOTT	\$113,518.00
Carman Buckner	\$174,200.25
CLEARVIEW	\$154,513.04
COOKE	\$85,445.92
GLENWOOD	\$132,001.70
HYDE PARK	\$28,039.20
JEFFERSON	\$182,747.77
JUAREZ	\$94,368.00
LYON	\$105,188.17
MCCALL	\$27,764.03
OAKDALE	\$11,600.00
WHITTIER	\$89,600.00
<b>Grand Total</b>	<b>\$1,198,986.08</b>



**Area 2 Requested FTE - Approved**

SCHOOL	Total Request per School - Salary	Total Request per School - Benefits	Request per School - FTE
BENNY	\$50,000.00	\$10,095.00	1
CLARK	\$151,423.00	\$22,345.00	2
GLEN FLORA	\$55,000.00	\$10,305.00	1
GREENWOOD	\$55,000.00	\$10,305.00	1
HIGH SCHOOL - AOEC	\$25,072.00	\$12,525.00	1
HIGH SCHOOL - BROOKSIDE	\$64,072.32	\$27,565.00	2
HIGH SCHOOL - WASHINGTON	\$76,923.00	\$11,223.00	1
LIGHTFOOT	\$55,000.00	\$10,305.00	1
LITTLE FORT	\$87,752.00	\$47,840.00	4
NORTH WASHINGTON ELEMENTARY	\$43,000.00	\$1,802.00	1
WEBSTER	\$55,000.00	\$17,928.00	1
<b>Grand Total</b>	<b>\$773,242.32</b>	<b>\$192,543.00</b>	<b>17</b>



## Area 2 Supplemental Pays

SCHOOL	Total Request per School
BENNY	\$56,383.14
CLARK	\$118,380.00
Glen Flora	\$64,794.00
GREENWOOD	\$119,013.72
Lightfoot	\$27,488.00
LITTLE FORT	\$102,361.95
North Elementary	\$63,600.00
WASHINGTON ELEMENTARY	\$61,570.00
Webster	\$45,250.00
WHS AOEC	\$63,483.20
WHS Brookside	\$586,884.02
WHS WASHINGTON	\$974,115.18
<b>Grand Total</b>	<b>\$2,283,323.21</b>





<b>ASAP Goals and Action Steps (Strategies) - Approved</b>		
<b>DEPARTMENT</b>	<b>Total Request per Department</b>	<b>FTE</b>
Area Superintendent	\$145,650.00	0
Deputy Cesario	\$13,500.00	0
DL	\$1,947,921.66	20
EL	\$5,213,128.00	59
English	\$231,907.87	1
Equity and Inclusion	\$565,000.00	1
Equity, Innovation and Accountability	\$8,500.00	0
FACE	\$243,380.00	2.5
Fine Arts/Language/Library	\$174,000.00	0
Fine Arts/World Language	\$16,000.00	0
Grants	\$5,500.00	0
IT	\$6,511,800.00	1
Math HS	\$434,470.71	0
MTSS	\$2,492,775.00	19
Science	\$178,320.00	0
Social Studies	\$104,600.83	0
T & L Prek - 8th	\$4,573,950.00	1
<b>Total</b>	<b>\$22,893,654.07</b>	<b>104.5</b>





## ASAP Other Expenses - Approved

Department	Total Request per Department
Area Supt	\$1,315,046.84
Athletics HS	\$521,620.80
AVID	\$39,755.90
CTE	\$42,185.00
Deputy Cesario	\$31,000.00
EL	\$127,650.00
Elementary Athletics	\$186,136.33
Equity, Innovation and Accountability	\$13,500.00
FACE	\$3,660.00

Department	Total Request per Department
Fine Arts/Language/Library	\$10,000.00
Fine Arts/World Language	\$10,000.00
Grants	\$8,000.00
IT	\$28,000.00
Math HS	\$6,961.92
MTSS	\$10,000.00
Perkins	\$68,076.00
SPED	\$221,500.00
Welcome Center	\$15,000.00
<b>Grand Total</b>	<b>\$2,658,092.79</b>




## ASAP Contracts

<i>Department</i>	Total Request per Department
Area Supt	\$1,299,046.84
AVID	\$4,099.00
Deputy Cesario	\$35,000.00
Fine Arts/Language/Library	\$75,200.00
Fine Arts/World Language	\$75,200.00
IT	\$5,910,836.91
MTSS	\$164,000.00
SPED	\$12,112,064.22
Welcome Center	\$7,500.00
<b>Grand Total</b>	<b>\$19,682,946.97</b>







# Academic Supports and Programs

**TOTAL COST**  
**\$60,001,535.63**

(excluding salaries and benefits (including Fund 50 (IMRF/SS)))





COVID-19

**UPDATE**





## Elementary and Secondary Relief – Digital Equity Formula

Chromebooks for student usage \$334.40/unit,  
portion of PO 2101797 \$854,852

Equitable Shares to assist Nonpublic schools in  
closing the digital divide and enabling digital-  
age teaching and learning (e.g., iPads,  
Chromebooks, quantity to be determined in  
consultation with participating nonpublic  
school officials). \$64,344

Spent To Date  
\$33,998.94

Reimbursed To Date  
\$0



# 12 Priority Topic Areas

1. Support enrollment, retention, and re-engagement initiatives to ensure academic progression across P-20 spectrum
2. Build individualized student fact base with academic and behavioral diagnostics and progress monitoring
3. Reimagine school calendar and expand school day/year
4. Provide out-of-classroom learning experiences through tutoring, after school, summer camps, etc.
5. Connect districts/institutions with community organizations that connect students to comprehensive support
6. Enhance accessibility of academic & behavioral counseling resources, especially for at-risk students (including year-round support)
7. Invest in infrastructure for mental wellness and trauma-informed, culturally responsive schools, including educator P.D. and support
8. Evaluate and improve hybrid/remote learning models to develop long-term digital strategic priorities
9. Improve quality of learning through altered classroom structures, educator professional development, and digital tools
10. Increase flexibility of secondary, post-secondary environment to accommodate for other responsibilities
11. Support students with structured engagement and enhanced communications in transition periods
12. Design an integrated education/workforce strategy and playbook and offer work-driven credit opportunities

## ARP ESSER overview

**\$5,054,988,054**  
State Allocation  
90% LEA  
Allocation

**Application  
To Be  
Released  
July 1**

**No  
Supplement,  
Not Supplant  
Requirement**

### **Safe Return to In-Person Instruction Requirement**

“An LEA that receives ARP ESSER funds must, within 30 days of receiving the funds, make publicly available on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan.”

# Periods of fund availability

ESSER I (CARES Act)	ESSER II (CRRSA Act)	ARP ESSER (ARP Act)
<ul style="list-style-type: none"><li>• May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.</li><li>• Available for obligation by State Educational Agencies (SEAs) and subrecipients through September 30, 2022.</li></ul>	<ul style="list-style-type: none"><li>• May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.</li><li>• Available for obligation by SEAs and subrecipients through September 30, 2023.</li></ul>	<ul style="list-style-type: none"><li>• May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.</li><li>• Available for obligation by SEAs and subrecipients through September 30, 2024.</li></ul>

# Maintenance of equity

ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
<ul style="list-style-type: none"><li>• Not applicable</li></ul>	<ul style="list-style-type: none"><li>• Not applicable</li></ul>	<ul style="list-style-type: none"><li>• The ARP (section 2004(b) and (c)) contains both State and LEA maintenance of equity requirements for each of FYs 2022 and 2023. The Department intends to provide additional guidance on these important requirements.</li></ul>



# Elementary and Secondary School Emergency Relief Grant

K-8 Summer School	\$	631,633.00
Chrome OS Licenses	\$	20,368.00
Elevate K-12	\$	692,350.00
1 - 5 Summer School McGraw Hill Everyday Math	\$	1,838.00
Chromebooks	\$	27,090.00
K-8 Summer School Professional Development & Planning	\$	140,717.00
K-8 Summer School Site Coordinator/Secretary Compensation	\$	52,999.00
Custodian Compensation	\$	1,224,223.00
Main Distribution Frame Project	\$	1,758,861.00
Remind 101 Digital Communication Platform	\$	37,125.00
Non-Public	\$	347,495.00
Total	\$	4,934,699.00

Spent To Date  
\$4,696,516.21

Reimbursed To Date  
\$3,584,693







# Elementary and Secondary School Emergency Relief II Fund

Whole System HVAC Upgrades will be performed at [Washington Elementary School, Whittier Elementary School and Greenwood Elementary School](#) at an estimated cost of \$1.3M, \$1.3M and \$1.725, respectively. Total Cost inclusive of Architect fees, Equipment, Labor and Repair is estimated at \$4.325M. An additional \$300K (\$100K per site) is estimated for asbestos mediation.

Whole System HVAC Upgrades will be performed at school sites [Cooke, Little Fort, Thomas Jefferson, Alternative Optional Education Center, H.R. McCall, Hyde Park, John S. Clark, Miguel Juarez, North, Oakdale, Waukegan High School Washington and Brookside Campuses, Clearview, and Carman Buckner](#), estimated cost \$10M, approximately \$714K/school. Total Cost inclusive of Architect fees, Equipment, Labor and Repair and asbestos medication is estimated at \$10M.

Whole System HVAC Upgrades were performed at [Jack Benny Middle School](#) at a cost of \$4,839,404.18. The lowest responsible and responsive bids were from Mechanical, Inc. located with a bid totaling \$4,757,500; and Tecnica Environmental Services and Celtic Environmental with bids totaling \$335,250. Added to Mechanical Inc.'s bid and Tecnica Environmental Services' bids is an architect fee of 8% payable to STR Partners LLC, a project contingency fee of 10% costs, an asbestos contingency fee of 10% of asbestos removal costs, an asbestos consulting cost of \$27,000 and the advertisement cost of \$494.76, for a total project budget approval of \$6,009.625.

*Contractual Project Start Date: 6/12/2020 Actual Project Start Date: 4/27/2020 Substantial Completion Date: 8/20/2020*

Whole System HVAC Upgrades were performed at [Daniel Webster Middle School](#) at a cost of \$2,427,808.12. The lowest responsible and responsive bid from Amber Mechanical located with a bid totaling \$2,430,000. Added to Amber Mechanical's bid is an architect fee of 8% payable to STR Partners LLC, a project contingency fee of 10% of construction costs, and the advertisement cost of \$494.76, for a total project budget approval of \$2,867,664.

*Contractual Project Start Date: June 12, 2020 Actual Project Start Date: April 27, 2020 Substantial Completion Date: August 21, 2020*

Spent To Date  
\$7,267,212

Total \$19,322,825

Reimbursed To Date  
\$0





# Elementary and Secondary School Emergency Relief III Fund

**Application Not Released Yet –  
Anticipate it will be released on or after July 1st**

Projected Allocation: \$43,375,341

Projected Initiatives:

- |                         |                  |
|-------------------------|------------------|
| - 20% for Learning Loss | \$ 8, 675,068.20 |
| - Capital Improvements  | \$34,700,272.80  |



# COVID-19 SOURCE OF FUNDS

COVID-19 Grants	Name of the Grant	Grant Manager	Fiscal Year	Type Local, State, Federal
1	IEMA Public Assistance Grant	LeBaron Moten	Pending	Federal thru IEMA
2	Corona Virus Foodservice Grant	Alicia Williams	2020	Local
3	No Kid Hungry Grant	Alicia Williams	2021	Local
4	Lake County CARES Act Grant	Gwen Polk	2021	Federal thru County
5	Early Childhood Governor Emergency Education Relief Grant	Cretia Rasul	2021	Federal thru State
6	Elementary and Secondary Relief Grant: Digital Equity COVID-19 Grant	Dr. Jason Nault	2021	Federal thru State
7	Elementary and Secondary Relief Grant: School Emergency Relief Grant	Nick Chin	2020	Federal thru State
8	Gen Youth/Midwest Dairy COVID Grant	Alicia Williams	2021	
9	Elementary and Secondary Relief Grant: School Emergency Relief Grant II	Nick Chin	2021	Federal thru State
<b>Total of Grants</b>				



# COVID-19 SOURCE OF FUNDS

COVID-19 Grants	Name of the Grant	Total Allocation	Spent the Prior Year	Current Year Allotment
1	IEMA Public Assistance Grant	\$ 130,331.14	\$ -	\$ 130,331.14
2	Corona Virus Foodservice Grant	\$ 25,000.00	\$ (15,415.05)	\$ 9,584.95
3	No Kid Hungry Grant	\$ 50,000.00	\$ -	\$ 50,000.00
4	Lake County CARES Act Grant	\$ 818,506.88	\$ -	\$ 818,506.88
5	Early Childhood Governor Emergency Education Relief Grant	\$ 170,162.00	\$ -	\$ 170,162.00
6	Elementary and Secondary Relief Grant: Digital Equity COVID-19 Grant	\$ 919,196.00	\$ -	\$ 919,196.00
7	Elementary and Secondary Relief Grant: School Emergency Relief Grant	\$ 4,934,699.00	\$ (1,574,691.65)	\$ 3,360,007.35
8	Gen Youth/Midwest Dairy COVID Grant	\$ 2,000.00	\$ -	\$ 2,000.00
9	Elementary and Secondary Relief Grant: School Emergency Relief Grant II	\$ 19,322,825.00	\$ -	\$ 19,322,825.00
<b>Total of Grants</b>		<b>\$ 26,372,720.02</b>	<b>\$ (1,590,106.70)</b>	<b>\$ 24,782,613.32</b>



# COVID-19 SOURCE OF FUNDS

COVID-19 Grants	Name of the Grant	Pre-Committed Balance	Committed Balance	Uncommitted Balance	Identified Expenditures	Balance	Revenue Received
1	IEMA Public Assistance Grant	\$-	\$ (70,000.00)	\$ 254.32	\$-	\$ 254.32	\$-
2	Corona Virus Foodservice Grant		\$-	\$ (413.65)	\$-	\$ (413.65)	\$ 25,000.00
3	No Kid Hungry Grant	\$ (12,355.00)	\$ (4,289.43)	\$ 1,330.71	\$-	\$ 1,330.71	\$ 50,000.00
4	Lake County CARES Act Grant	\$-	\$ (8,053.80)	\$ 51,006.98	\$ (30,000.00)	\$ 21,006.98	\$ 818,506.88
5	Early Childhood Governor Emergency Education Relief Grant	\$ (735.04)	\$ (18,695.09)	\$ 42,788.26	\$-	\$ 42,788.26	\$ 13,170.00
6	Elementary and Secondary Relief Grant: Digital Equity COVID-19 Grant	\$-	\$ (876,298.32)	\$ 8,898.74	\$-	\$ 8,898.74	\$ -
7	Elementary and Secondary Relief Grant: School Emergency Relief Grant	\$-	\$ (174,922.87)	\$ 63,259.92	\$-	\$ 63,259.92	\$ 3,584,693.00
8	Gen Youth/Midwest Dairy COVID Grant	\$-	\$-	\$ 860.00	\$-	\$ 860.00	\$ 2,000.00
9	Elementary and Secondary Relief Grant: School Emergency Relief Grant II	\$-	\$-	\$ 19,322,825.00	\$-	\$ 19,322,825.00	\$-
<b>Total of Grants</b>		<b>\$ (13,090.04)</b>	<b>\$ (1,152,259.51)</b>	<b>\$ 19,490,810.28</b>	<b>\$ (30,000.00)</b>	<b>\$ 19,460,810.28</b>	<b>\$ 4,493,369.88</b>







**QUESTIONS?**

