

Comparison of Base Scenario to various 4K Scenarios
Waukegan Community School District

Scenario	4K students	Expense	Comments
Base Scenario	245	\$0	no changes
Scenario 1	0	(\$900,000)	No 4k program
Scenario 2	90	(\$600,000)	4K in each building
Scenario 3	168	(\$300,000)	4K in each building, keep half of partners
Scenario 4	245	\$343,000	district increases payment to providers to \$5K
Scenario 5	245	\$300,000	4K in each building, remaining 4K students at MS
Scenario 6	245	\$465,500	district increases payment to providers to \$5.5K
Scenario 7	245	\$220,500	district increases payment to providers to \$4.5K
Scenario 8	206	(\$110,000)	4K in each building, keep 75% of partners

Base Scenario	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	238	249	221	245	245	245	245	245
Eq. Valuation Growth		8.3%	9.6%	6.0%	6.0%	6.0%	6.0%	6.0%
Rev. Limit/Member Incr.	325	325	325	325	325	325	325	325
Referendum	\$5,127,502	\$8,127,502	\$9,650,000	\$2,600,000	\$2,100,000	\$0	\$0	\$0
Fund 10 Revenues	\$64,018,308	\$68,102,085	\$71,192,701	\$74,485,842	\$75,890,765	\$77,031,433	\$78,463,403	\$79,774,057
Fund 10 Expenditures	\$64,559,224	\$68,102,085	\$71,192,701	\$74,183,613	\$77,603,206	\$81,261,585	\$85,003,258	\$88,817,559
Surplus (Deficit)	(\$540,916)	\$0	\$0	\$302,229	(\$1,712,441)	(\$4,230,152)	(\$6,539,855)	(\$9,043,502)
Fund Balance	\$7,481,181	\$7,481,181	\$7,481,181	\$7,783,410	\$6,070,968	\$1,840,816	(\$4,699,039)	(\$13,742,541)
Fund Balance %	11.6%	11.0%	10.5%	10.5%	7.8%	2.3%	-5.5%	-15.5%
Operating Expenses	\$68,767,429	\$72,712,783	\$77,491,249	\$82,151,544	\$85,825,095	\$89,750,131	\$93,771,793	\$97,880,083
Equalization Aid	\$24,685,494	\$24,634,807	\$23,334,386	\$22,516,448	\$21,936,235	\$19,693,888	\$17,927,521	\$15,283,928
Total Tax Levy	\$41,692,918	\$44,823,271	\$47,501,003	\$51,319,511	\$53,299,417	\$56,751,237	\$59,998,861	\$63,925,799
Mill Rate	\$8.97	\$8.90	\$8.60	\$8.77	\$8.59	\$8.63	\$8.61	\$8.65

Scenario #1	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	-245	-245	-245	-245	-245
Fund 10 Revenues	\$0	\$0	\$0	(\$36,358)	(\$812,795)	\$782,184	(\$2,183,124)	(\$5,634,521)
Fund 10 Expenditures	\$0	\$0	\$0	(\$900,000)	(\$900,000)	(\$900,000)	(\$900,000)	(\$900,000)
Surplus (Deficit)	\$0	\$0	\$0	\$863,642	\$87,205	\$1,682,184	(\$1,283,124)	(\$4,734,521)
Equalization Aid	\$0	\$0	\$0	\$0	(\$2,797,254)	(\$3,100,972)	(\$3,823,542)	(\$3,295,546)
Total Tax Levy	\$0	\$0	\$0	\$0	\$2,057,175	\$4,126,779	\$2,087,844	(\$1,616,020)
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.33	\$0.63	\$0.30	-\$0.22

Scenario #2	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	-155	-155	-155	-155	-155
Fund 10 Revenues	\$0	\$0	\$0	(\$23,002)	(\$514,221)	\$50,920	(\$1,751,140)	(\$4,023,414)
Fund 10 Expenditures	\$0	\$0	\$0	(\$600,000)	(\$600,000)	(\$600,000)	(\$600,000)	(\$600,000)
Surplus (Deficit)	\$0	\$0	\$0	\$576,998	\$85,779	\$650,920	(\$1,151,140)	(\$3,423,414)
Equalization Aid	\$0	\$0	\$0	\$0	(\$1,761,758)	(\$1,936,171)	(\$2,833,462)	(\$2,453,978)
Total Tax Levy	\$0	\$0	\$0	\$0	\$1,293,541	\$2,141,180	\$1,365,271	(\$1,112,117)
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.21	\$0.33	\$0.20	-\$0.15

Scenario #3	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	-77	-77	-77	-77	-77
Fund 10 Revenues	\$0	\$0	\$0	(\$11,377)	(\$249,327)	(\$541,108)	(\$1,366,299)	(\$2,636,986)
Fund 10 Expenditures	\$0	\$0	\$0	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)
Surplus (Deficit)	\$0	\$0	\$0	\$288,623	\$50,673	(\$241,108)	(\$1,066,299)	(\$2,336,986)
Equalization Aid	\$0	\$0	\$0	\$0	(\$864,411)	(\$949,341)	(\$1,994,656)	(\$1,740,993)
Total Tax Levy	\$0	\$0	\$0	\$0	\$637,839	\$484,659	\$768,842	(\$668,694)
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10	\$0.07	\$0.11	-\$0.09

Scenario #4	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	0	0	0	0	0
Fund 10 Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 10 Expenditures	\$0	\$0	\$0	\$343,000	\$343,000	\$343,000	\$343,000	\$343,000
Surplus (Deficit)	\$0	\$0	\$0	(\$343,000)	(\$343,000)	(\$343,000)	(\$343,000)	(\$343,000)
Equalization Aid	\$0	\$0	\$0	\$0	(\$50,829)	(\$68,980)	(\$81,745)	(\$98,945)
Total Tax Levy	\$0	\$0	\$0	\$0	\$50,829	\$68,980	\$81,745	\$98,945
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01

Scenario #5	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	0	0	0	0	0
Fund 10 Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 10 Expenditures	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Surplus (Deficit)	\$0	\$0	\$0	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)
Equalization Aid	\$0	\$0	\$0	\$0	(\$44,456)	(\$60,330)	(\$71,497)	(\$86,542)
Total Tax Levy	\$0	\$0	\$0	\$0	\$44,456	\$60,330	\$71,497	\$86,542
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01

Scenario #6	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	0	0	0	0	0
Fund 10 Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 10 Expenditures	\$0	\$0	\$0	\$465,500	\$465,500	\$465,500	\$465,500	\$465,500
Surplus (Deficit)	\$0	\$0	\$0	(\$465,500)	(\$465,500)	(\$465,500)	(\$465,500)	(\$465,500)
Equalization Aid	\$0	\$0	\$0	\$0	(\$68,983)	(\$93,610)	(\$110,934)	(\$134,282)
Total Tax Levy	\$0	\$0	\$0	\$0	\$68,983	\$93,610	\$110,934	\$134,282
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.02	\$0.02

Scenario #7	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	0	0	0	0	0
Fund 10 Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 10 Expenditures	\$0	\$0	\$0	\$220,500	\$220,500	\$220,500	\$220,500	\$220,500
Surplus (Deficit)	\$0	\$0	\$0	(\$220,500)	(\$220,500)	(\$220,500)	(\$220,500)	(\$220,500)
Equalization Aid	\$0	\$0	\$0	\$0	(\$32,675)	(\$44,339)	(\$52,544)	(\$63,607)
Total Tax Levy	\$0	\$0	\$0	\$0	\$32,675	\$44,339	\$52,544	\$63,607
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01

Scenario #8	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	-39	-39	-39	-39	-39
Fund 10 Revenues	\$0	\$0	\$0	(\$5,936)	(\$132,706)	(\$287,159)	(\$931,215)	(\$1,727,931)
Fund 10 Expenditures	\$0	\$0	\$0	(\$110,000)	(\$110,000)	(\$110,000)	(\$110,000)	(\$110,000)
Surplus (Deficit)	\$0	\$0	\$0	\$104,064	(\$22,706)	(\$177,159)	(\$821,215)	(\$1,617,931)
Equalization Aid	\$0	\$0	\$0	\$0	(\$456,644)	(\$503,158)	(\$1,615,400)	(\$1,418,625)
Total Tax Levy	\$0	\$0	\$0	\$0	\$335,810	\$255,325	\$756,159	(\$193,059)
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.05	\$0.04	\$0.11	-\$0.03