

BOARD OF EDUCATION  
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

COMMITTEE-OF-THE-WHOLE on FINANCE

Monday, May 7, 2012  
7:00 p.m. – 8:00 p.m.

Raymond Hendee Educational Service Center  
164 South Prospect Avenue

**AGENDA**

1. Call to Order and Roll Call
2. Review Proposed Budget Draft #1
3. Adjournment



**Park Ridge - Niles Community  
Consolidated School District 64**



**2012-13 Tentative Budget Draft # 1**

**May 7, 2012**

**Becky Allard**

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To: Board of Education  
Phil Bender, Superintendent

From: Rebecca Allard, Business Manager

Subject: 2012-13 Tentative Budget – Draft #1

Date: May 7, 2012

The adoption of a school district budget is required by the end of the first quarter of the fiscal year (September 30). By satisfying the legal requirement, a school district may expend funds and levy taxes. But more importantly, the budget tells a story of the opportunities and services available to the students of Park Ridge-Niles District 64.

The 2012-13 tentative budget is one of controlled growth, which continues to fulfill referendum initiatives and provides for the implementation of the third year of activities scheduled under the District's strategic plan and other District-wide priorities.







The 2012-13 tentative budget also accommodates the facility master plan and the 2012 summer capital projects at Carpenter School. During a collective bargaining period two methods can be used for budgeting: budget per the previous negotiated agreement or to use the zero based approach. Therefore, for the first draft of the budget the zero based method for salary component has been used. The salary category has been adjusted only for retirement savings; new positions approved by the Board; and the MTSEP dissolution.

Current economic conditions at the local, state and national levels continue to hamper budget planning. The 1<sup>st</sup> draft of the 2012-13 tentative budget is based on information known as of April 30.

Modifications also will be made as information is obtained from Cook County and the Illinois State Board of Education (ISBE). Careful consideration will be given to staffing changes as fluctuations in student enrollment are known.

If you have questions prior to the Committee-of-the-Whole meeting on May 7, please feel free to contact me in advance to clarify any of the information presented.

## 2012 – 13 Budget Calendar

| Task Completed  | Date of Board Meeting | Action   |
|---|-----------------------|--|
|  | January 23, 2012      | <ul style="list-style-type: none"> <li>Board authorizes preparation of the 2012–13 tentative budget in accordance with.</li> </ul>   |
|  | February 13, 2012     | <ul style="list-style-type: none"> <li>Committee of the Whole - review financial projections.</li> </ul>   |
|  | March 12, 2012        | <ul style="list-style-type: none"> <li>Board authorizes 2012-13 staffing plan.</li> </ul>  |
|  | April 9, 2012         | <ul style="list-style-type: none"> <li>Committee of the Whole – Strategic Plan presentation of 2012-13 proposed implementation and budget parameters.</li> </ul>   |
|  | April 23, 2012        | <ul style="list-style-type: none"> <li>Board approves the 2012-13 Strategic Plan implementation parameters.</li> </ul>   |
|  | May 7, 2012           | <ul style="list-style-type: none"> <li>Committee of the Whole – Board reviews draft of the 2012-13 tentative budget.</li> </ul>  |
|   | June 13, 2012         | <ul style="list-style-type: none"> <li>Committee of the Whole - Board reviews draft of the 2012–13 tentative budget.</li> </ul>  |
|   | July 9, 2012          | <ul style="list-style-type: none"> <li>Board adopts 2012–13 tentative budget.</li> <li>Board sets date of Public Hearing for final budget adoption.</li> <li>Board places tentative budget on public display for 30 days prior to public hearing and final budget adoption.</li> </ul> |
|   | September 10, 2012    | <ul style="list-style-type: none"> <li>Board reviews final draft of 2012–13 budget.</li> </ul>   |
|   | September 24, 2012    | <ul style="list-style-type: none"> <li>Board conducts a public hearing on the 2012–13 final budget prior to budget adoption</li> <li>Board adopts the 2012–13 budget.</li> </ul>   |
|   | November 12, 2012     | <ul style="list-style-type: none"> <li>Board reviews the 2012 tentative tax levy.</li> <li>Board sets date of Public Hearing for the 2012 tax levy.</li> </ul>   |
|   | December 10, 2012     | <ul style="list-style-type: none"> <li>Board conducts a public hearing prior to adopting the 2012 tax levy.</li> <li>Board approves the 2012 tax levy.</li> </ul>  |

## 2012-13 Tentative Operating Fund Budget Recap

### Revenues:

Overall, operating fund revenues are expected to show a slight reduction of \$74,406 or 0.1%. It should be noted that the 2011 tax extension will not be known until August or September. In addition, the impact of State funding will not be known until the State finalizes its budget, which is expected by May 31.

### Expenses:

During a collective bargaining period two methods can be used for budgeting: budget per the previous negotiated agreement or to use the zero based approach. Therefore, for the first draft of the budget the zero based method for salary component has been used. The salary category has been adjusted only for retirement savings; new positions approved by the Board; and the MTSEP dissolution.

The education fund has been reduced by \$70,000 in the areas of substitute teachers, staff development and educational consultants per Board direction to offset the cost of the instructional technology coaches.

In addition, capital improvements have been transferred from the operations and maintenance fund to the capital projects fund. ISBE requires this modification.

Overall, without an increase for salaries, the operating fund expenditures are expected to decrease by 6.2%.

## Highlights of the 2012-13 Tentative Operating Fund Budget

### REVENUES

#### Real Estate Property Taxes:

Since 1994, schools in Cook County have been subject to the Property Tax Extension Limitation Law (tax cap). Unfortunately, the tax cap formula does not take into account changes in a school district's budgetary needs, but limits the increase in taxes to the lesser of 5% or the rate of inflation as measured by the Consumer Price Index (CPI-U) issued by the Department of Labor. In addition, the tax cap formula allows for an increase above the CPI-U for new construction.

| Tax Year | CPI-U<br>(Tax year previous<br>December) |
|----------|--|
| 2006     | 3.4                                      |
| 2007     | 2.5                                      |
| 2008     | 4.1                                      |
| 2009     | 0.1                                      |
| 2010     | 2.7                                      |
| 2011     | 1.5                                      |
| 2012     | 3.0                                      |

The following chart demonstrates that the 2010 tax levy is pacing at the same level of tax collections in prior years.

| Tax Year | % of Tax Collections |
|----------|----------------------|
| 2003     | 99.1%                |
| 2004     | 98.2%                |
| 2005     | 98.5%                |
| 2006     | 98.7%                |
| 2007     | 98.1%                |
| 2008     | 98.8%                |
| 2009     | 98.9%                |
| 2010     | 98.4%                |



**Corporate Personal Property Replacement Taxes (CPPRT):**

Funds that have personal property replacement taxes as a revenue source are the educational and the municipal retirement/social security fund. CPPRT is driven by the health of the state's economy. The following table identifies the most recent collections of CPPRT:

| Fiscal Year                        | CPPRT       |
|------------------------------------|-------------|
| 2007-08                            | \$1,327,617 |
| 2008-09                            | \$1,163,859 |
| 2009-10                            | \$926,354   |
| 2010-11                            | \$1,192,124 |
| 2011-12<br><i>(as of April 30)</i> | \$804,448   |

During the State budget process, last year, the Governor transferred CPPRT fund to pay for the Regional Offices of Education which is the reason for the loss of CPPRT funds during the 2011-12 fiscal year.

**Other Local Revenue:**

The elementary lunch supervision fee has been eliminated, but all other student fees remain at the same level as 2011-12.

TIF revenue is currently being projected at the same level as 2011-12 less the \$90,000 loan repayment from the City of Park Ridge.

**State Revenue:**

The General State Aid (GSA) formula is designed to ensure that all students in Illinois have access to educational services valued at a basic "foundation level." The GSA formula factors a local school district's wealth (Equalized Assessed Valuation per student) and then categorizes each Illinois school district into one of three classifications:

| GSA Classification        | Number of Schools in Illinois<br>Per Classification |
|---------------------------|---|
| <b>Foundation Formula</b> | 735 Schools (77.94%)                                |
| <b>Alternate Formula</b>  | 147 Schools (15.59%)                                |
| <b>Flat Grant</b>         | 61 Schools (6.47%)                                  |

The 2011-12 foundation level is \$6,619; ISBE prorated this amount by 95%. The state is once again discussing the proration of this amount; currently it is projected that we will have a further reduction of \$150,080. District 64 is an alternate formula district and receives approximately \$385 per student (based on the prior year's average daily attendance).

The States cash-flow continues to create problems for local schools. Currently the State is one (March) categorical payment behind. These revenues are payable during this fiscal year but if they are not received by June 30 they are due and payable in the 2012-13 fiscal year.

**Federal Revenue:**

The Education Fund is currently receives the following federal revenue: Special Milk; IDEA; Title II Teacher Quality and Medicaid.

## EXPENSES

During a collective bargaining period two methods can be used for budgeting: budget per the previous negotiated agreement or to use the zero based approach. Therefore, for the first draft of the budget the zero based method for salary component has been used. The salary category has been adjusted only for retirement savings; new positions approved by the Board; and the MTSEP dissolution.

In addition, capital improvements have been transferred from the operations and maintenance fund to the capital projects fund. ISBE requires this modification.

**Community Consolidated School District 64**  
**Estimated 2012-13 Statement of Position (May 7, 2012)**

| <b>Fund</b>  | <b>Estimated Balance<br/>July 1, 2012</b> | <b>Add<br/>Tentative<br/>Budgeted<br/>Revenues</b> | <b>Less<br/>Tentative<br/>Budgeted<br/>Expenditures</b> | <b>Excess /<br/>Deficiency<br/>of Revenues<br/>Over<br/>Expenditures</b> | <b>Estimated<br/>Ending<br/>Balance<br/>June 30,<br/>2013</b> |
|--|---|--|---|--|---|
| <b>Education</b>   | \$17,801,563                              | \$55,762,693                                       | \$53,607,051  | \$2,155,642  | \$19,957,205  |
| <b>Tort Immunity</b>                                     | 1,427,902                                 | 648,500  | 700,500   | (52,000)   | 1,375,902   |
| <b>Operations &amp;<br/>Maintenance</b>                  | 771,731                                   | 7,928,002  | 5,146,478   | 2,781,524  | 3,553,255   |
| <b>Transportation</b>                                    | 2,381,968                                 | 2,005,832  | 1,574,878   | 430,954  | 2,812,922   |
| <b>Retirement</b>  | 1,874,004                                 | 1,704,868  | 2,259,375   | (554,507)  | 1,319,497   |
| <b>Working Cash</b>                                      | 13,127,739                                | 698,500  | 200,000   | 498,500  | 13,626,239  |
| <b>Total -<br/>Operating Funds</b>                       | \$37,384,907                              | \$68,748,395                                       | \$63,488,282  | \$5,260,113  | \$42,645,020  |
| <b>**Estimated<br/>Expense to Fund<br/>Balance Ratio</b> | 59.20%                                    |  |   |  | 67.17%  |
| <b>Debt Service</b>                                      | 3,249,637                                 | 2,813,000  | 2,805,228   | 7,772  | 3,257,409   |
| <b>Capital Projects</b>                                  | 2,400,000                                 | -  | 2,400,000   | (2,400,000)  | -   |
| <b>Total - All Funds</b>                                 | \$43,034,544                              | \$71,561,395                                       | \$68,693,510  | \$2,867,885  | \$45,902,429  |

*\*\*Fund Balance Policy: The District's operating fund balances shall end each fiscal year with four (4) months of operating expenditures for the fiscal year ended. Expenses shall be measured against cumulative total operating funds that include: education, operations and maintenance, transportation, Illinois municipal retirement and working cash.*

## ALL FUND BUDGET DRIVERS

The following analysis provides notes to the detailed tables of revenues and expenditures by objects. Comparison percentages are measured against the 2011-12 budget.

### Educational Fund (10)

**Purpose:** *The most varied and the largest volume of transactions will be recorded in the Educational Fund. This is due mostly because the Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instruction, health and attendance services, lunch programs, all costs of administration and related insurance costs. Certain other revenues that must be credited to this fund include educational tax levies, tuition and textbook rentals.*

### Revenue Review

- Total Education Fund revenues are anticipated to increase by 0.4% or \$224,701.
- Property taxes have the greatest impact on the variance and are expected to increase by 3.2%. As previously mentioned, property taxes are restricted by the tax cap legislation.
- Corporate Personal Property Replacement Taxes (CPPRT) is expected to remain at the 2011-12 collection rate.
- The elementary lunch supervision fee has been eliminated.
- All other student fees are anticipated to remain at the 2011-12 level.
- The decrease in other local income is caused by a reduction in tuition paid by other local districts. With the dissolution of MTSEP all students will remain in their home district. In addition, the loss of revenue (346,660) for the elementary lunch supervision fee is recorded in this area
- General state aid is estimated to decline by \$150,080 as a result of the State prorating district allocations.
- Other state revenue will decline by \$416,922 as a result of the State's failure to fund programs previously funded.
- IDEA funding and Medicaid is responsible for the increase in federal revenue.
- Consistent with past practice an interest transfer totaling \$200,000 is budgeted from the working cash funds.

## Expenditure Review

- **Salary:**

There are several methodologies to use for budgeting during a collective bargaining period: budget per the previous negotiated agreement or to use the zero based approach. For this first draft of the budget the zero based method for salary component will be used. The salary category has been adjusted for retirement savings, new positions approved by the Board and the MTSEP dissolution.

- **Benefits:**

The benefit area is the second largest category of the education fund budget. The benefit line item accounts for 11.6% of the total education fund budget and is anticipated to increase by 5.1% or \$300,901. The insurance renewal is contributing to this increase.

- **Purchased Services, Supplies and Capital Outlay:**

The areas of purchased services, supplies and capital outlay account for 8% of the total educational fund budget and are expected to decrease by approximately 3.8% or \$170,885.

Purchase services pay for staff development, the food service contract, and legal fees.

Supplies and capital outlay provide the needed resources for student learning.

- **Other Objects**

The other object category accounts for 4.7% of the total educational fund budget and is expected to decrease by 38.2% as a result of the MTSEP dissolution. The major expenditure (\$2,067,000) in this category is special education tuition.

### Operations & Maintenance Fund (20)

**Purpose:** All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or for the payment of premiums for insurance on school buildings are charged to the Operations and Maintenance Fund and paid from the tax levied for that purpose.

#### Revenue Review

- The anticipated decrease is 0.6% or \$47,825. Property taxes have the greatest impact on the variance, and, as previously mentioned, are restricted by the tax cap legislation.
- The reduction of revenue is driven by the elimination of the funds due from the FAA.

#### Expenditure Review

For a fair comparison of the ongoing expenses in the operations & maintenance fund the following analysis is net of capital outlay (construction).

|   | 2011-12<br>Budget | 2012-13<br>Tentative Budget | %<br>Increase |
|---|-------------------|-----------------------------|---------------|
| <b>Total Budget</b>   | \$7,890,538       | \$5,146,478                 | <34.8%>       |
| <b>Less Capital Improvement</b>                                       | (\$2,586,909)     | (\$0)                       | <100.0%>      |
| <b>Architect, Construction Manager and<br/>other Engineering Fees</b> | (\$300,000)       | (\$200,000)                 | <33.3%>       |
| <b>Net<br/>Operations &amp; Maintenance Budget</b>                    | \$5,003,629       | \$4,946,478                 | <0.1%>        |

- **Salary**

There is no increase in salaries calculated into budget draft #1.

- **Benefits**

The increase for employee benefits is driven by the increased rates for health insurance.

- **Purchased Services**

In addition to architect, and other engineering fees, the purchased service area covers the following types of expenses: repair and maintenance of equipment, telephones, water fees and crossing guards.

- **Supplies**

The supply area covers the following types of expenses: gasoline for District vehicles, natural gas, electricity, and custodial and maintenance supplies.

- **Capital Outlay**

The capital outlay area covers the expenses for equipment and furniture.

- **Other Expense**

The other object category accounts for 0.4% of the total operations & maintenance fund budget.

### **Debt Service Fund (30)**

**Purpose:** *Bonds are generally issued to finance the construction of buildings, but may also be issued for other purposes. Taxes are levied to provide cash to retire these bonds and to pay related interest. To protect the bondholders, these tax collections must be accounted for in the Debt Service Fund and maintained in separate bond and interest accounts for each bond issue.*

### **Revenue Review**

The levy in this fund has been reduced to correspond to the debt repayment schedule. The District's current obligations will be retired with a final payment in fiscal year 2016-17.

### **Expenditure Review**

The expenditures from the debt service fund are for the principal and interest on outstanding debt.



### Transportation Fund (40)

**Purpose:** *Costs of transportation, including the purchase of vehicles and insurance on buses, are to be paid from this fund. Moneys received for transportation purposes from any source must be deposited into this fund.*

#### Revenue Review

- Revenues are anticipated to decline by 5.3% or \$112,288. Property taxes have the greatest impact on the variance, and, as previously mentioned, are restricted by the tax cap legislation.
- The state transportation reimbursement claim has two separate reimbursement formulas, one for regular education and one for special education transportation. Governor Quinn's budget eliminates regular transportation as a funding source.

#### Expenditure Review

- The expenditure budget is expected to decline by 0.7% or \$10,781.

### Municipal Retirement / Social Security Fund (50)

**Purpose:** *This fund is created if a separate tax is levied for the school district's share of municipal retirement / social security benefits for covered employees or a separate tax is levied for the purpose of providing resources for the district's share of Social Security and/or Medicare only payments for covered employees. If any of these taxes are not levied, payments for such purposes shall be charged to the fund where the salaries are charged.*

#### Revenue Review

- Revenues are anticipated to decrease by 24.7% or \$554,000. All revenues, property taxes, CPPRT and interest income are expected to be reduced.

#### Expenditure Review

- The Medicare portion of the Social Security rate is charged to all certified staff.
- IMRF and social security are charged to all support staff.
- The IMRF rate includes a "catch-up" factor for the loss of investment income over the last several years.

### Capital Projects Fund (60)

**Purpose:** *If a capital improvement tax is levied in accordance with Section 17-2.3 of the Illinois School Code (105 ILCS 5/17-2.3). The moneys received from such levy shall be accumulated until spent for the capital improvements described in the resolution and on the ballot, per Section 17-2.3.*

#### Revenue Review

- A fund transfer from the Education Fund will occur prior to June 30, 2012.

#### Expenditure Review

- Expenditures which would ordinarily be charged to the Operations and Maintenance Fund, but which may be charged to the Capital Projects Fund, include the actual construction costs, builder's risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the construction project.

### Working Cash Fund (70)

**Purpose:** *If a separate tax is levied for working cash purposes or if bonds are sold for this purpose, this fund shall be created. Cash available in this fund may be loaned to any fund for which taxes are levied.*

#### Revenue Review

- The 2011 levy included a tax levy in this fund.

#### Expenditure Review

- Consistent with past practice, an interest transfer of \$200,000 to the educational fund is budgeted.

### Tort Immunity Fund (80)

**Purpose:** *This fund is created if taxes are levied or bonds are sold for tort immunity or tort judgment purposes. The tort immunity fund provides for the risk management activities of the District. Insurance policies such as workers compensation, property casualty, and school board legal liability are the major expenditures of this fund.*

#### Revenue Review

- Revenues in the tort immunity fund are expected to decrease by over 1.0% or \$6,227.

#### Expenditure Review

- The tentative budget will increase by 2.0% or \$13,588.

## **Board of Education – Budget Actions**

### **October 2011 through April 30, 2012**

#### **Revenue Actions**

- **Certificate of Tax Levy -**
  - 2011 levy adopted totaling \$64,086,264 (December 19, 2011)
- **Educational Fund**
  - Approval of 2012-13 Student Fees (April 23, 2012)

#### **Expense Actions**

##### **Educational Fund**

- Appointment of Assistant Superintendent for Student Learning (February 27, 2012)
- Appointment of Assistant Superintendent for Human Resources (March 12, 2012)
- Authorization of 2012-13 Staffing Plan (March 12, 2012)
- Approved copy machine leases (December 12, 2011)
- Approved the Food Service Contract Renewal (March 12, 2012)
- Adoption of the 2012-13 Health Insurance Rates (April 23, 2012)
- Approval of Agreement with District 62 for Vision Services (April 23, 2012)
- Approval of 2012-13 Strategic Plan and other District priorities (April 23, 2012)

##### **Operations & Maintenance Fund**

- Acceptance of District Maintenance Plan (December 19, 2011)
- Approval to Design and Bid 2012 Capital Projects (December 19, 2011)
- Approval for Environ to Act as the District's Environmental Engineer for Asbestos/Environmental Issues at Carpenter (January 23, 2012)
- Approved Bid results for Natural Gas (February 27, 2012)
- Approved the Award of Contract for Asbestos Removal Project at Carpenter (March 12, 2012)

##### **Transportation Fund**

- Approved Transportation Contract Extension and Assignment with SEPTRAN (February 27, 2012)

## Investments in Student Learning

- District 64 will enter the third year of implementation of its Strategic Plan, "Journey of Excellence." The five strategies include: accelerating the use of advanced technology; building a model for personal student goals; collaboration with our partnership; expectations for student learning and instructional practices; and providing support and tools for change. In 2012-13, Strategic Plan implementation activities will be embedded within the District's overall initiatives.
  - The main priority for all staff will be the implementation of Priority Standards (developed through the Strategic Plan) /Common Core State Standards with technology integrated into the instruction of these standards, and the professional development needed to support this work. A total of seven instructional technology coaches (three continuing from the 2011-12 pilot plus four newly authorized) will provide job-embedded coaching to teachers.
  - Work on the other Strategic Plan strategies also will continue through specific committees.
- The District will continue to invest in technology to maintain, refresh, and provide additional resources for student learning. Additional SmartBoards will be added throughout the District as we continue this initiative, which began three years ago. Based on the success of the iPads in 2011-12, the District will provide additional iPads for each building to support the Strategic Plan goal of accelerating the use of advanced technology. The technology budget will also include funds to support and monitor a robust infrastructure in order to provide for a reliable network for student learning.
- The District continues to expand the number of on-line subscriptions that are used to support student learning. All of our core textbooks now have on-line resources associated with them for both student and teacher use. Additional supplemental resources such as *Study Island* and *Raz Kids* provide students dynamic and differentiated opportunities to practice instructional skills during school hours as well as at home. Digital media tools such as *CCC Video Streaming* and *World Book Online* provide teachers and students with current resources connected to their curricular studies. We have also continued to expand the number and scope of iPad apps that are purchased to support student learning.
- Building upon the investments that have previously been made to implement the District 64 Reading Framework, funds will be used next year to purchase additional differentiated reading materials and to expand the amount of non-fiction text our students are exposed to (a key component of the Common Core Reading Standards).

- In conjunction with the new Priority Standards/ Common Core Standards for Mathematics, we will begin to examine new math textbooks for possible adoption in 2013-14. For the 2012-13 school year, some supplemental materials will be purchased to support standards related to Number Sense and Computational Fluency.
- New textbooks will be piloted for the middle school French program at 7<sup>th</sup> and 8<sup>th</sup> grades.
- New textbooks will be piloted for the middle school Social Studies program at 6<sup>th</sup>, 7<sup>th</sup> and 8<sup>th</sup> grades.
- In accordance with the Strategic Plan parameter to always maintain safe, supportive learning environments, the District will continue to invest in facilities in the following ways:
  - A two-year Facility Master Plan was initiated in 2011-12 to provide comprehensive data about the interior and exterior conditions at all District 64 schools and the central office. In year two, planning will focus primarily on comparing curriculum needs with facilities.
  - To continually refresh the learning environment, the District will replace classroom desks/chairs, and re-paint and carpet selected areas.
  - Asbestos pipe insulation will be removed from the attic at Carpenter School in summer 2012 in preparation for a new HVAC system.
  - *Pending Board of Education approval*, three additional projects will be undertaken at Carpenter School: site upgrades, including water detention, will be completed; the electrical system throughout the building will be upgraded; and, a new HVAC system, including air conditioning, will be installed in the north gym/lunch room.
  - *Pending award of a matching \$50,000 grant from the Illinois State Board of Education*, upgrades and repairs will be completed at Field School, including: installation of handicap knobs on all doors; replacement of the south flat roof; and installation of a new gutter system on the original building.

### Fund Balance Policy

As stated in Board Policy 4:20: The District's operating fund balances shall end each fiscal year with four (4) months of operating expenditures for the fiscal year then ended. Expenses shall be measured against a cumulative total of operating funds that include: educational, operations and maintenance, transportation, Illinois municipal retirement/social security and working cash.

The tentative budget projects an operating fund balance of 67.2% as of June 30, 2013 or almost \$42.7 million.

## Other Financial Indicators

### Illinois State Board of Education Financial Profile

The goal of the financial profile is to objectively assess the financial health of all school districts in order for the public to gain a better understanding of where their schools rank in comparison to others. This is done through a process of benchmarking five indicators for school districts. The highest ranking given by the state board is "4.0 Recognition". Park Ridge-Niles District 64 was awarded this highest designation in the spring of 2012.

| Fiscal Year | ISBE Financial Profile Designation | ISBE Financial Profile Score |
|-------------|------------------------------------|------------------------------|
| 2011        | Financial Recognition              | 4.00                         |
| 2010        | Financial Recognition              | 4.00                         |
| 2009        | Financial Recognition              | 4.00                         |
| 2008        | Financial Recognition              | 3.90                         |
| 2007        | Financial Recognition              | 3.55                         |
| 2006        | Financial Review                   | 3.45                         |
| 2005        | Financial Early Warning            | 2.75                         |

### Rating Services

- Standard & Poor's (S&P) long-term bond rating affirmed as AA/Stable (January 2012)
- Moody's has moved to the Global Rating System, meaning that they are now rating issuers on the likelihood of default, not their more stringent municipal rating. As of August 2011, Moody's has reaffirmed District 64's rating of "Aa2" with a positive outlook.



**Cash Flow Projection for 2012-13**

The cash flow projection will be included in the final budget presentation in September 2012.

### **Financial Projections**

Update financial projections will be included in the final budget presentation in September 2012.

**TAB**

**1**



**Park Ridge Niles Community Consolidated School District 64**  
**2012-13 Tentative Revenue Budget (May 7, 2012)**

**Fund**

| Description of Revenue Source   | Fund              |                          |                    |                    |                    |                  |                  |                          |  |  | 2011-12 Budget      | % of Budget Increase (Decrease) |
|---------------------------------|-------------------|--------------------------|--------------------|--------------------|--------------------|------------------|------------------|--------------------------|--|--|---------------------|---------------------------------|
|                                 | Education         | Operations & Maintenance | Debt Service       | Transportation     | Retirement         | Working Cash     | Tort Immunity    | 2012-13 Tentative Budget |  |  |                     |                                 |
| Current Year (2012)             | \$24,657,000      | \$4,040,000              | \$1,389,000        | \$623,000          | \$830,000          | \$259,000        | \$311,000        | \$32,109,000.0           |  |  | \$32,023,000        | 0.3%                            |
| Prior Year (2011)               | 21,691,000        | 3,735,000                | 1,418,000          | 622,000            | 766,000            | 239,000          | 335,000          | 28,806,000               |  |  | 27,395,000          | 5.2%                            |
| Other Prior Year                | (100,500)         | (2,500)                  | (1,000)            | (1,000)            | (2,000)            | (500)            | (1,000)          | (108,500)                |  |  | (108,500)           | 0.0%                            |
| Total Property Taxes            | \$46,247,500      | \$7,772,500              | 2,806,000          | \$1,244,000        | \$1,594,000        | \$497,500        | \$645,000        | \$60,806,500             |  |  | \$59,309,500        | 2.5%                            |
| Corp Replace Tax                | \$934,812         | -                        | -                  | -                  | \$103,868          | -                | -                | \$1,038,680              |  |  | \$1,192,124         | -12.9%                          |
| Interest Income                 | \$199,000         | \$1,000                  | \$7,000            | \$7,250            | \$7,000            | \$201,000        | \$3,500          | \$425,750                |  |  | \$392,331           | 8.5%                            |
| Tuition                         | \$204,730         | -                        | -                  | -                  | -                  | -                | -                | \$204,730                |  |  | \$386,348           | -47.0%                          |
| Lunch                           | \$432,900         | -                        | -                  | -                  | -                  | -                | -                | \$432,900                |  |  | \$419,980           | 3.1%                            |
| Registration                    | 963,316           | -                        | -                  | -                  | -                  | -                | -                | 963,316                  |  |  | 999,835             | -3.7%                           |
| Pay Riders/Field Trips          | -                 | -                        | -                  | 71,230             | -                  | -                | -                | 71,230                   |  |  | 58,745              | 21.3%                           |
| Other Student                   | 51,750            | -                        | -                  | -                  | -                  | -                | -                | 51,750                   |  |  | 52,011              | -0.5%                           |
| Total Student Fees              | \$1,447,966       | -                        | -                  | \$71,230           | -                  | -                | -                | \$1,519,196              |  |  | \$1,530,571         | -0.7%                           |
| Extended Day Care               | \$732,700         | -                        | -                  | -                  | -                  | -                | -                | \$732,700                |  |  | \$732,700           | 0.0%                            |
| TIF Payment                     | 560,000           | -                        | -                  | -                  | -                  | -                | -                | 560,000                  |  |  | 553,972             | 1.1%                            |
| Before School Care              | 183,340           | -                        | -                  | -                  | -                  | -                | -                | 183,340                  |  |  | 530,000             | -65.4%                          |
| Activity Transfer               | -                 | -                        | -                  | -                  | -                  | -                | -                | -                        |  |  | -                   | N/A                             |
| FAA - Local                     | -                 | -                        | -                  | -                  | -                  | -                | -                | -                        |  |  | -                   | N/A                             |
| Rental                          | -                 | 62,902                   | -                  | -                  | -                  | -                | -                | 62,902                   |  |  | 62,038              | 1.4%                            |
| Other                           | 27,000            | 41,600                   | -                  | 400                | -                  | -                | -                | 69,000                   |  |  | 152,067             | -54.6%                          |
| Total Other Local               | \$1,503,040       | \$104,502                | -                  | \$400              | -                  | -                | -                | \$1,607,942              |  |  | \$2,030,777         | -20.8%                          |
| General State Aid               | 1,353,000         | -                        | -                  | -                  | -                  | -                | -                | 1,353,000.00             |  |  | \$1,503,080         | -10.0%                          |
| Other State                     | 2,202,909         | 50,000                   | -                  | 682,952            | -                  | -                | -                | 2,935,861                |  |  | 3,535,507           | -17.0%                          |
| Federal                         | 1,469,736         | -                        | -                  | -                  | -                  | -                | -                | 1,469,736                |  |  | 1,743,824           | -15.7%                          |
| Total of State & Federal        | \$5,025,645       | \$50,000                 | -                  | \$682,952          | -                  | -                | -                | \$5,758,597              |  |  | \$6,782,411         | -15.1%                          |
| Transfer of Interest            | 200,000.00        | -                        | -                  | -                  | -                  | -                | -                | 200,000.00               |  |  | \$177,265           | 12.8%                           |
| <b>Total Revenue</b>            | <b>55,762,693</b> | <b>\$7,928,002</b>       | <b>\$2,813,000</b> | <b>\$2,005,832</b> | <b>\$1,704,868</b> | <b>\$698,500</b> | <b>\$648,500</b> | <b>\$71,561,395</b>      |  |  | <b>\$71,801,327</b> | <b>-0.3%</b>                    |
| 2012-13 Tentative Budget        | \$55,762,693      | \$7,928,002              | \$2,813,000        | \$2,005,832        | \$1,704,868        | \$698,500        | \$648,500        | \$71,561,395             |  |  | \$71,561,395        |                                 |
| 2011-12 Budget                  | \$55,537,992      | \$7,975,827              | \$2,978,526        | \$2,118,120        | \$2,263,896        | \$272,239        | \$654,727        | \$71,801,327             |  |  | \$71,801,327        |                                 |
| % of Budget Increase (Decrease) | 0.4%              | -0.6%                    | -5.6%              | -5.3%              | -24.7%             | 156.6%           | -1.0%            | -0.3%                    |  |  |                     |                                 |



**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2012-13 Tentative Budget (May 7, 2012)**  
**COMPARISON OF REVENUES BY OBJECTS**

| EDUCATIONAL FUND                             | 2008-09<br>ACTUAL         | 2009-10<br>ACTUAL         | 2010-11<br>Actual         | 2011-12<br>Budget         | 2012-13<br>Tentative<br>Budget          | \$ Change from the<br>2011-12 Budget         | % Change<br>From 2011-12<br>Budget          |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---|--|---|
| PROPERTY TAXES                               | \$ 42,407,522             | \$ 42,434,968             | \$41,738,064              | \$44,820,500              | \$46,247,500                            | \$1,427,000                                  | 3.2%  |
| CORP. PERS. PROP. TAX                        | 1,041,506                 | 794,624                   | 1,081,683                 | 1,081,683                 | 934,812                                 | (146,871)                                    | -13.6%                                      |
| INTEREST INCOME                              | 320,775                   | 700,091                   | 199,036                   | 199,000                   | 199,000                                 | -  | 0.0%  |
| OTHER LOCAL REVENUES                         | 3,320,974                 | 3,972,131                 | 3,983,098                 | 3,706,346                 | 3,155,738                               | (550,610)                                    | -14.9%                                      |
| GENERAL STATE AID                            | 1,254,697                 | 1,295,444                 | 1,810,098                 | 1,503,080                 | 1,353,000                               | (150,080)                                    | -10.0%                                      |
| OTHER STATE AID                              | 2,088,065                 | 2,895,028                 | 2,829,388                 | 2,619,631                 | 2,202,909                               | (418,922)                                    | -15.9%                                      |
| FEDERAL AID                                  | 1,396,145                 | 2,121,369                 | 1,289,359                 | 1,430,287                 | 1,469,736                               | 39,449                                       | 2.8%  |
| TRANSFERS IN                                 | 407,089                   | 340,079                   | 183,282                   | 177,265                   | 200,000                                 | 22,735                                       | 12.8%                                       |
| <b>TOTAL</b>                                 | <b>\$ 52,236,774</b>      | <b>\$ 54,353,734</b>      | <b>\$52,914,008</b>       | <b>\$ 55,537,992</b>      | <b>\$ 55,762,693</b>                    | <b>\$ 224,701</b>                            | <b>0.4%</b>                                 |
| % of Change                                  | -4.1%                     | 4.1%                      | -2.6%                     | 5.0%                      | 0.4%                                    |  |   |
| <b>TORT FUND</b>                             | <b>2008-09<br/>ACTUAL</b> | <b>2009-10<br/>ACTUAL</b> | <b>2010-11<br/>Actual</b> | <b>2011-12<br/>Budget</b> | <b>2012-13<br/>Tentative<br/>Budget</b> | <b>\$ Change from the<br/>2011-12 Budget</b> | <b>% Change<br/>From 2011-12<br/>Budget</b> |
| PROPERTY TAXES                               | \$ 1,217,938              | \$ 1,343,840              | \$993,985                 | \$651,000                 | \$645,000                               | (\$6,000)                                    | -0.9%                                       |
| INTEREST INCOME                              | 412                       | 1,178                     | \$3,735                   | 3,727                     | 3,500                                   | -227   | -6.1%                                       |
| <b>TOTAL</b>                                 | <b>\$ 1,218,349</b>       | <b>\$ 1,344,816</b>       | <b>\$ 997,700</b>         | <b>\$ 654,727</b>         | <b>\$ 648,500</b>                       | <b>\$ (6,227)</b>                            | <b>-1.0%</b>                                |
| % of Change                                  | 14.3%                     | 10.4%                     | -25.8%                    | -34.4%                    | -1.0%                                   |  |   |
| <b>OPERATIONS &amp;<br/>MAINTENANCE FUND</b> | <b>2008-09<br/>ACTUAL</b> | <b>2009-10<br/>ACTUAL</b> | <b>2010-11<br/>Actual</b> | <b>2011-12<br/>Budget</b> | <b>2012-13<br/>Tentative<br/>Budget</b> | <b>\$ Change from the<br/>2011-12 Budget</b> | <b>% Change<br/>From 2011-12<br/>Budget</b> |
| PROPERTY TAXES                               | \$ 5,968,996              | \$ 6,659,293              | \$6,998,658               | \$7,237,500               | \$7,772,500                             | \$535,000                                    | 7.4%  |
| INTEREST INCOME                              | 2,772                     | 1,373                     | 709                       | 1,000                     | 1,000                                   | \$0  | 0.0%  |
| OTHER LOCAL REVENUES                         | 19,997                    | 285,009                   | \$1,929,550               | \$182,205                 | \$104,502                               | (\$77,703)                                   | -42.6%                                      |
| OTHER STATE AID                              | -                         | -                         | -                         | 241,585                   | 50,000                                  | (\$191,585)                                  | -79.3%                                      |
| FEDERAL AID                                  | 93,142                    | 833,550                   | 8,328,685                 | 313,537                   | -                                       | (\$313,537)                                  | -100.0%                                     |
| TRANSFERS IN                                 | -                         | -                         | -                         | -                         | -                                       | \$0  | NA  |
| <b>TOTAL</b>                                 | <b>\$ 6,084,907</b>       | <b>\$ 7,759,225</b>       | <b>\$15,255,582</b>       | <b>\$ 7,975,827</b>       | <b>\$ 7,928,002</b>                     | <b>\$ (47,825)</b>                           | <b>-0.6%</b>                                |
| % of Change                                  | 16.17%                    | 27.52%                    | 96.61%                    | -47.72%                   | -0.60%                                  |  |   |
| <b>TRANSPORTATION FUND</b>                   | <b>2008-09<br/>ACTUAL</b> | <b>2009-10<br/>ACTUAL</b> | <b>2010-11<br/>Actual</b> | <b>2011-12<br/>Budget</b> | <b>2012-13<br/>Tentative<br/>Budget</b> | <b>\$ Change from the<br/>2011-12 Budget</b> | <b>% Change<br/>From 2011-12<br/>Budget</b> |
| PROPERTY TAXES                               | \$ 1,826,920              | \$ 2,018,552              | \$1,793,132               | \$1,379,000               | \$1,244,000                             | (\$135,000)                                  | -9.8%                                       |
| INTEREST INCOME                              | 2,883                     | 3,838                     | 5,885                     | 5,884                     | 7,250                                   | 1,366  | 23.2%                                       |
| OTHER LOCAL REVENUES                         | 117,189                   | 73,428                    | 77,721                    | 59,145                    | 71,630                                  | 12,485                                       | 21.1%                                       |
| OTHER STATE AID                              | 586,452                   | 561,572                   | 677,436                   | 674,091                   | 682,952                                 | 8,861  | 1.3%  |
| <b>TOTAL</b>                                 | <b>\$ 2,533,244</b>       | <b>\$ 2,855,390</b>       | <b>\$ 2,554,174</b>       | <b>\$ 2,118,120</b>       | <b>\$ 2,005,832</b>                     | <b>\$ (112,288)</b>                          | <b>-5.3%</b>                                |
| % of Change                                  | 9.4%                      | 4.8%                      | -3.6%                     | -17.1%                    | -5.3%                                   |  |   |
| <b>ILL. MUNICIPAL<br/>RETIREMENT FUND</b>    | <b>2008-09<br/>ACTUAL</b> | <b>2009-10<br/>ACTUAL</b> | <b>2010-11<br/>Actual</b> | <b>2011-12<br/>Budget</b> | <b>2012-13<br/>Tentative<br/>Budget</b> | <b>\$ Change from the<br/>2011-12 Budget</b> | <b>% Change<br/>From 2011-12<br/>Budget</b> |
| PROPERTY TAXES                               | \$ 2,070,515              | \$ 2,332,665              | \$2,203,236               | \$2,148,000               | \$1,594,000                             | (\$554,000)                                  | -25.8%                                      |
| CORP. PERS. PROP. TAX                        | 122,351                   | 131,730                   | 110,441                   | 110,441                   | 103,868                                 | (6,573)                                      | -6.0%                                       |
| INTEREST INCOME                              | 5,418                     | 8,963                     | 5,455                     | 5,455                     | 7,000                                   | 1,545  | 28.3%                                       |
| <b>TOTAL</b>                                 | <b>\$ 2,198,284</b>       | <b>\$ 2,473,358</b>       | <b>\$ 2,319,132</b>       | <b>\$ 2,263,896</b>       | <b>\$ 1,704,868</b>                     | <b>\$ (559,028)</b>                          | <b>-24.7%</b>                               |
| % of Change                                  | 14.5%                     | 12.5%                     | -6.2%                     | -2.4%                     | -24.7%                                  |  |   |
| <b>WORKING CASH FUND</b>                     | <b>2008-09<br/>ACTUAL</b> | <b>2009-10<br/>ACTUAL</b> | <b>2010-11<br/>Actual</b> | <b>2011-12<br/>Budget</b> | <b>2012-13<br/>Tentative<br/>Budget</b> | <b>\$ Change from the<br/>2011-12 Budget</b> | <b>% Change<br/>From 2011-12<br/>Budget</b> |
| PROPERTY TAXES                               | \$ 877,423                | \$ 1,010,278              | \$ 497,261                | \$ 104,500                | \$ 497,500                              | \$ 393,000                                   | 376.1%                                      |
| INTEREST INCOME                              | 364,034                   | 669,253                   | 187,739                   | 187,739                   | 201,000                                 | 33,261                                       | 19.8%                                       |
| TRANSFERS IN/SALE OF BONDS                   | -                         | -                         | -                         | -                         | -                                       | -  | NA  |
| <b>TOTAL</b>                                 | <b>\$ 1,241,456</b>       | <b>\$ 1,879,531</b>       | <b>\$ 665,000</b>         | <b>\$ 272,239</b>         | <b>\$ 698,500</b>                       | <b>\$ 426,261</b>                            | <b>156.6%</b>                               |
| % of Change                                  | 57.6%                     | 35.3%                     | -60.4%                    | -59.1%                    | 156.6%                                  |  |   |
| <b>TOTAL OPERATING FUNDS</b>                 |                           |                           |                           |                           |   |  |   |
|  | <b>2008-09<br/>ACTUAL</b> | <b>2009-10<br/>ACTUAL</b> | <b>2010-11<br/>Actual</b> | <b>2011-12<br/>Budget</b> | <b>2012-13<br/>Tentative<br/>Budget</b> | <b>\$ Change from the<br/>2011-12 Budget</b> | <b>% Change<br/>From 2011-12<br/>Budget</b> |
| PROPERTY TAXES                               | \$ 54,369,313             | \$ 55,797,396             | \$54,222,318              | \$ 56,340,500             | \$ 58,000,500                           | \$ 1,860,000                                 | 2.9%  |
| CORP. PERS. PROP. TAX                        | 1,183,859                 | 928,354                   | 1,192,124                 | 1,192,124                 | 1,038,680                               | (153,444)                                    | -12.9%                                      |
| INTEREST INCOME                              | 696,093                   | 1,384,694                 | 382,559                   | 382,805                   | 418,750                                 | 35,945                                       | 9.4%  |
| OTHER LOCAL REVENUES                         | 3,458,160                 | 4,310,568                 | 5,990,369                 | 3,947,696                 | 3,331,868                               | (615,828)                                    | -15.6%                                      |
| GENERAL STATE AID                            | 1,254,697                 | 1,295,444                 | 1,810,098                 | 1,503,080                 | 1,353,000                               | (150,080)                                    | -10.0%                                      |
| OTHER STATE AID                              | 2,674,517                 | 3,258,600                 | 3,508,824                 | 3,535,507                 | 2,935,861                               | (599,646)                                    | -17.0%                                      |
| FEDERAL AID                                  | 1,489,287                 | 2,954,919                 | 7,818,024                 | 1,743,824                 | 1,469,736                               | (274,088)                                    | -15.7%                                      |
| TRANSFERS IN                                 | 407,089                   | 340,079                   | 183,282                   | 177,265                   | 200,000                                 | 22,735                                       | 12.8%                                       |
| <b>TOTAL</b>                                 | <b>\$ 65,513,015</b>      | <b>\$ 70,266,054</b>      | <b>\$74,705,598</b>       | <b>\$ 68,822,801</b>      | <b>\$ 68,748,395</b>                    | <b>\$ (74,408)</b>                           | <b>-0.1%</b>                                |
| % of Change                                  | -0.5%                     | 7.3%                      | 6.3%                      | -7.9%                     | -0.1%                                   |  |   |

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2012-13 Tentative Budget (May 7, 2012)**  
**COMPARISON OF REVENUES BY OBJECTS**

| <b>DEBT SERVICE FUND</b> | <b>2008-09<br/>ACTUAL</b> | <b>2009-10<br/>ACTUAL</b> | <b>2010-11<br/>Actual</b> | <b>2011-12<br/>Budget</b> | <b>2012-13<br/>Tentative<br/>Budget</b> | <b>\$ Change from the<br/>2011-12 Budget</b> | <b>% Change<br/>From 2011-12<br/>Budget</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---|--|---|
| PROPERTY TAXES           | \$ 3,789,899              | \$ 2,758,703              | \$ 2,598,823              | \$ 2,989,000              | \$ 2,808,000                            | (\$163,000)                                  | -5.5%                                       |
| INTEREST INCOME          | 43,056                    | 42,412                    | 9,526                     | 9,526                     | 7,000                                   | (2,526)                                      | -26.5%                                      |
| OTHER LOCAL REVENUES     | 948.8                     | -                         | -                         | -                         | -                                       | -  | NA  |
| GENERAL STATE AID        | -                         | 79,480                    | -                         | -                         | -                                       | -  | NA  |
| <b>TOTAL</b>             | <b>\$ 3,833,703</b>       | <b>\$ 2,880,575</b>       | <b>\$ 2,608,149</b>       | <b>\$ 2,978,526</b>       | <b>\$ 2,813,000</b>                     | <b>\$ (165,526)</b>                          | <b>-5.6%</b>                                |
| <b>% of Change</b>       | <b>-15.2%</b>             | <b>-24.9%</b>             | <b>-9.5%</b>              | <b>14.3%</b>              | <b>-5.6%</b>                            |  |   |

| <b>CAPITAL PROJECTS FUND</b> | <b>2008-09<br/>ACTUAL</b> | <b>2009-10<br/>ACTUAL</b> | <b>2010-11<br/>Actual</b> | <b>2011-12<br/>Budget</b> | <b>2012-13<br/>Tentative<br/>Budget</b> | <b>\$ Change from the<br/>2011-12 Budget</b> | <b>% Change<br/>From 2011-12<br/>Budget</b> |
|------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---|--|---|
| INTEREST INCOME              | -                         | -                         | -                         | -                         | -                                       | -  | NA  |
| <b>TOTAL</b>                 | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                             | <b>\$ -</b>                                  | <b>NA</b>                                   |
| <b>% of Change</b>           | <b>NA</b>                 | <b>NA</b>                 | <b>NA</b>                 | <b>NA</b>                 | <b>NA</b>                               |  |   |

| <b>TOTAL, ALL FUNDS</b> |                           |                           |                           |                           |   |  |   |
|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---|--|---|
|                         | <b>2008-09<br/>ACTUAL</b> | <b>2009-10<br/>ACTUAL</b> | <b>2010-11<br/>Actual</b> | <b>2011-12<br/>Budget</b> | <b>2012-13<br/>Tentative<br/>Budget</b> | <b>\$ Change from the<br/>2011-12 Budget</b> | <b>% Change<br/>From 2011-12<br/>Budget</b> |
| PROPERTY TAXES          | \$ 58,159,011             | \$ 58,556,099             | \$ 56,818,939             | \$ 59,309,500             | \$ 60,808,500                           | \$ 1,497,000                                 | 2.5%  |
| CORP. PERS. PROP. TAX   | 1,163,859                 | 928,354                   | 1,192,124                 | 1,192,124                 | 1,038,680                               | (153,444)                                    | -12.9%                                      |
| INTEREST INCOME         | 739,148                   | 1,427,106                 | 392,085                   | 392,331                   | 425,750                                 | 33,419                                       | 8.5%  |
| OTHER LOCAL REVENUES    | 3,459,109                 | 4,310,568                 | 5,990,369                 | 3,947,896                 | 3,331,868                               | (615,828)                                    | -15.6%                                      |
| GENERAL STATE AID       | 1,254,697                 | 1,374,904                 | 1,610,098                 | 1,503,080                 | 1,353,000                               | (150,080)                                    | -10.0%                                      |
| OTHER STATE AID         | 2,674,517                 | 3,256,600                 | 3,506,624                 | 3,535,507                 | 2,935,861                               | (599,646)                                    | -17.0%                                      |
| FEDERAL AID             | 1,489,287                 | 2,954,919                 | 7,618,024                 | 1,743,824                 | 1,469,736                               | (274,088)                                    | -15.7%                                      |
| TRANSFERS IN            | 407,089                   | 340,079                   | 183,282                   | 177,265                   | 200,000                                 | 22,735                                       | 12.8%                                       |
| <b>TOTAL</b>            | <b>\$ 69,346,718</b>      | <b>\$ 73,146,629</b>      | <b>\$ 77,311,745</b>      | <b>\$ 71,801,327</b>      | <b>\$ 71,561,395</b>                    | <b>\$ (239,932)</b>                          | <b>-0.3%</b>                                |
| <b>% of Change</b>      | <b>-1.4%</b>              | <b>5.5%</b>               | <b>5.7%</b>               | <b>-7.1%</b>              | <b>-0.3%</b>                            |  |   |



## Park Ridge Niles Community Consolidated School District 64

### 2012-13 Tentative Revenue Budget as of May 7, 2012

| Account Number             | Account Description           | 2011-12        |                                     | 2011-12 FYTD   |          | 2012-13<br>Tentative<br>Revenue Budget | Dollar Increase<br>(Budget to<br>Budget) | Percent<br>Increase<br>(Budget to<br>Budget) |
|----------------------------|-------------------------------|----------------|-------------------------------------|----------------|----------|--|--|--|
|                            |                               | Revenue Budget | Activity<br>as of<br>April 29, 2012 | Revenue Budget | Activity |  |  |  |
| 10R000 1111 0000 00 000000 | CURRENT YEAR LEVY             | \$24,440,000   | \$22,471,945                        | \$24,450,000   |          | \$10,000                               | 0.0%                                     |  |
| 10R000 1112 0000 00 000000 | FIRST PRIOR YEAR LEVY         | 20,050,000     | 20,324,008                          | 21,500,000     |          | 1,450,000                              | 7.2%                                     |  |
| 10R000 1113 0000 00 000000 | OTHER PRIOR YEAR LEVY         | (100,000)      | 25,200                              | (100,000)      |          | -                                      | 0.0%                                     |  |
| 10R000 1141 0000 00 000000 | SPEC ED CURRENT YEAR LEVY     | 211,000        | 255,820                             | 207,000        |          | (4,000)                                | -1.9%                                    |  |
| 10R000 1142 0000 00 000000 | SPEC ED FIRST PRIOR YEAR LEVY | 220,000        | 230,990                             | 191,000        |          | (29,000)                               | -13.2%                                   |  |
| 10R000 1143 0000 00 000000 | SPEC ED OTHER PRIOR YEAR LEVY | (500)          | 411                                 | (500)          |          | -                                      | 0.0%                                     |  |
| 10R--- 11-- ----           | *TOTAL TAXES                  | \$44,820,500   | \$43,308,375                        | \$46,247,500   |          | \$1,427,000                            | 3.2%                                     |  |
| 10R000 1230 0000 00 000000 | CORP PERS PROP REPLACE TAX    | \$1,081,683    | \$786,726                           | \$934,812      |          | (\$146,871)                            | -13.6%                                   |  |
| 10R000 1311 0000 00 000000 | REGULAR TUITION               | \$24,730       | \$28,440                            | \$24,730       |          | -                                      | 0.0%                                     |  |
| 10R000 1321 0000 00 000000 | SUMMER SCHOOL TUITION         | 180,000        | 149,160                             | 180,000        |          | -                                      | 0.0%                                     |  |
| 10R000 1342 0000 00 000000 | SPEC ED TUITION (LEA)         | 181,618        | 156,397                             | -              |          | (181,618)                              | -100.0%                                  |  |
| 10R--- 13-- ----           | *TOTAL TUITION                | \$386,348      | \$333,997                           | \$204,730      |          | (\$181,618)                            | -47.0%                                   |  |
| 10R000 1510 0000 00 000000 | INTEREST ON INVESTMENTS       | \$194,700      | \$146,735                           | \$194,700      |          | -                                      | 0.0%                                     |  |
| 10R000 1512 0000 00 000000 | INTEREST ON TAXES             | 4,300          | 2,238                               | 4,300          |          | -                                      | 0.0%                                     |  |
| 10R--- 15-- ----           | *TOTAL TAXES                  | \$199,000      | \$148,973                           | \$199,000      |          | -                                      | 0.0%                                     |  |
| 10R201 1610 0000 00 000000 | ELEM MILK                     | \$10,400       | \$8,234                             | \$10,400       |          | -                                      | 0.0%                                     |  |
| 10R203 1610 0000 00 000000 | ELEM MILK                     | 15,400         | 14,182                              | 15,400         |          | -                                      | 0.0%                                     |  |
| 10R205 1610 0000 00 000000 | ELEM MILK                     | 10,300         | 9,715                               | 10,300         |          | -                                      | 0.0%                                     |  |
| 10R207 1610 0000 00 000000 | ELEM MILK                     | 15,900         | 13,330                              | 14,900         |          | (1,000)                                | -6.3%                                    |  |
| 10R209 1610 0000 00 000000 | ELEM MILK                     | 18,600         | 14,434                              | 16,900         |          | (1,700)                                | -9.1%                                    |  |
| 10R301 1611 0000 00 000000 | PUPIL LUNCH                   | 182,580        | 202,444                             | 200,000        |          | 17,420                                 | 9.5%                                     |  |
| 10R303 1611 0000 00 000000 | PUPIL LUNCH                   | 159,800        | 162,741                             | 165,000        |          | 5,200                                  | 3.3%                                     |  |
| 10R301 1620 0000 00 000000 | ADULT LUNCH                   | -              | -                                   | -              |          | -                                      | NA                                       |  |
| 10R303 1620 0000 00 000000 | ADULT LUNCH                   | -              | -                                   | -              |          | -                                      | NA                                       |  |
| 10R000 1690 0000 00 000000 | OTHER FOOD SERVICE REVENUE    | 7,000          | -                                   | -              |          | (7,000)                                | -100.0%                                  |  |
| 10R--- 16-- ----           | *TOTAL FOOD SERVICE           | \$419,980      | \$425,079                           | \$432,900      |          | \$12,920                               | 3.1%                                     |  |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Revenue Budget as of May 7, 2012**

| Account Number             | Account Description           | 2011-12        |                                     | 2011-12 FYTD                | 2012-13    | Dollar Increase<br>(Budget to<br>Budget) | Percent<br>Increase<br>(Budget to<br>Budget) |
|----------------------------|-------------------------------|----------------|-------------------------------------|-----------------------------|------------|--|--|
|                            |                               | Revenue Budget | Activity<br>as of<br>April 29, 2012 | Tentative<br>Revenue Budget |            |  |  |
| 10R000 1710 0000 00 000000 | ATHLETIC FEES                 | \$18,200       | \$18,752                            | \$19,000                    | \$800      | 4.4%                                     |  |
| 10R000 1723 0000 00 000000 | INSTRUMENTAL MUSIC            | 30,200         | 26,152                              | 27,000                      | (3,200)    | -10.6%                                   |  |
| 10R000 1724 0000 00 000000 | CHORUS FEE                    | 2,211          | 1,518                               | 1,500                       | (711)      | -32.2%                                   |  |
| 10R000 1725 0000 00 000000 | TEXTBOOK FINE                 | 200.00         | 590                                 | 750                         | 550        | 275.0%                                   |  |
| 10R000 1726 0000 00 000000 | LIBRARY FINE                  | 200.00         | 1,164                               | 1,500                       | 1,300      | 650.0%                                   |  |
|                            | INDUSTRIAL TECH FINES         | -              | 129                                 | 500                         | 500        | NA                                       |  |
|                            | SCIENCE FINES & FEES          | -              | -                                   | 500                         | 500        | NA                                       |  |
|                            | OTHER STUDENT FEES            | 1,000          | 3,520                               | 1,000                       | -          | 0.0%                                     |  |
| 10R000 1790 0000 00 000000 | *TOTAL STUDENT FEES           | \$52,011       | \$51,825                            | \$51,750                    | (\$261)    | -0.5%                                    |  |
| 10R-- 17-- ----            |                               |                |                                     |                             |            |  |  |
| 10R000 1810 0000 00 000000 | REGISTRATION FEE              | -              | -                                   | -                           | -          | NA                                       |  |
| 10R201 1810 0000 00 000000 | REGISTRATION FEE              | 96,024         | 57,824                              | 77,486                      | (\$18,538) | -19.3%                                   |  |
| 10R203 1810 0000 00 000000 | REGISTRATION FEE              | 122,877        | 109,805                             | 120,655                     | (2,222)    | -1.8%                                    |  |
| 10R205 1810 0000 00 000000 | REGISTRATION FEE              | 96,080         | 72,979                              | 89,849                      | (6,231)    | -6.5%                                    |  |
| 10R207 1810 0000 00 000000 | REGISTRATION FEE              | 122,954        | 104,270                             | 121,908                     | (1,046)    | -0.9%                                    |  |
| 10R209 1810 0000 00 000000 | REGISTRATION FEE              | 124,500        | 101,384                             | 110,918                     | (13,582)   | -10.9%                                   |  |
| 10R220 1810 0000 00 000000 | REGISTRATION FEE              | 2,600          | 3,296                               | 3,500                       | 900        | 34.6%                                    |  |
| 10R301 1810 0000 00 000000 | REGISTRATION FEE              | 220,300        | 183,720                             | 231,320                     | 11,020     | 5.0%                                     |  |
| 10R303 1810 0000 00 000000 | REGISTRATION FEE              | 214,500        | 171,982                             | 207,680                     | (6,820)    | -3.2%                                    |  |
| 10R-- 18-- ----            | *TOTAL REGISTRATION FEES      | \$999,835      | \$805,260                           | \$963,316                   | (\$36,519) | -3.7%                                    |  |
| 10R000 1920 0000 00 000000 | DONATION FROM PRIVATE SOURCE  | -              | 450.00                              | 500.00                      | \$500      | NA                                       |  |
| 10R000 1931 0000 00 000000 | SALE OF FIXED ASSET           | 1,000          | 300.00                              | 500                         | (500)      | -50.0%                                   |  |
| 10R403 1933 0000 00 000000 | DAY CARE PROGRAM FEES         | 732,700        | 612,233                             | 732,700                     | -          | 0.0%                                     |  |
| 10R000 1950 0000 00 000000 | REFUND PRIOR YEAR EXPENDITURE | 20,000         | 56,904                              | 20,000                      | -          | 0.0%                                     |  |
| 10R000 1960 0000 00 000000 | TIF PAYMENT                   | 553,972        | 650,640                             | 560,000                     | 6,028      | 1.1%                                     |  |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Revenue Budget as of May 7, 2012**

| Account Number                  | Account Description            | 2011-12        |                                     | 2011-12 FYTD   |             | 2012-13<br>Tentative<br>Revenue Budget | Dollar Increase<br>(Budget to<br>Budget) | Percent<br>Increase<br>(Budget to<br>Budget) |
|---------------------------------|--------------------------------|----------------|-------------------------------------|----------------|-------------|--|--|--|
|                                 |                                | Revenue Budget | Activity<br>as of<br>April 29, 2012 | Revenue Budget | Activity    |  |  |  |
| 10R000 1994 0000 00 000000      | BS/LUNCH SUPERVISION FEE       | -              | (475)                               | -              | -           | -                                      | -  | NA   |
| 10R201 1994 0000 00 000000      | BS/LUNCH SUPERVISION FEE       | 106,000        | 62,413                              | 27,810         | (78,190)    | (78,190)                               | -73.8%                                   |  |
| 10R203 1994 0000 00 000000      | BS/LUNCH SUPERVISION FEE       | 106,000        | 104,198                             | 30,900         | (75,100)    | (75,100)                               | -70.8%                                   |  |
| 10R205 1994 0000 00 000000      | BS/LUNCH SUPERVISION FEE       | 106,000        | 86,224                              | 41,200         | (64,800)    | (64,800)                               | -61.1%                                   |  |
| 10R207 1994 0000 00 000000      | BS/LUNCH SUPERVISION FEE       | 106,000        | 108,828                             | 41,200         | (64,800)    | (64,800)                               | -61.1%                                   |  |
| 10R209 1994 0000 00 000000      | BS/LUNCH SUPERVISION FEE       | 106,000        | 100,056                             | 42,230         | (63,770)    | (63,770)                               | -60.2%                                   |  |
| 10R000 1998 0000 00 000000      | ACTIVITY TRANSFER              | -              | -                                   | -              | -           | -                                      | -  | NA   |
| 10R000 1999 0000 00 000000      | OTHER REVENUE                  | 10,500         | 5,739                               | 6,000          | (4,500)     | (4,500)                                | -42.9%                                   |  |
| 10R--- 19- ---- - - - - - - - - | *TOTAL OTHER REVENUE           | \$1,848,172    | 1,787,509                           | \$1,503,040    | (\$345,132) | (\$345,132)                            | -18.7%                                   |  |
| 10R--- 1- ---- - - - - - - - -  | *TOTAL LOCAL INCOME            | \$49,807,529   | \$47,647,744                        | \$50,537,048   | \$729,519   | \$729,519                              | 1.5%                                     |  |
| 10R000 3001 0000 00 000000      | GENERAL STATE AID              | \$1,503,080    | \$1,294,014                         | \$1,353,000    | (\$150,080) | (\$150,080)                            | -10.0%                                   |  |
| 10R000 3100 0000 00 000000      | SPEC ED - PRIVATE FACILITY     | \$607,073      | \$341,135                           | \$388,750      | (\$218,323) | (\$218,323)                            | -36.0%                                   |  |
| 10R000 3105 0000 00 000000      | SPEC ED - EXTRAORDINARY        | 693,603        | 550,723                             | 556,232        | (137,371)   | (137,371)                              | -19.8%                                   |  |
| 10R000 3110 0000 00 000000      | SPEC ED - PERSONNEL            | 1,056,392      | 1,060,799                           | 1,051,373      | (5,019)     | (5,019)                                | -0.5%                                    |  |
| 10R000 3120 0000 00 000000      | SPEC ED - ORPHANAGE INDIVIDUAL | 237,038        | 181,191                             | 181,190        | (55,848)    | (55,848)                               | -23.6%                                   |  |
| 10R000 3130 0000 00 000000      | SPEC ED - ORPHANAGE SUMMER SCH | 12,314         | -                                   | 12,314         | -           | -                                      | 0.0%                                     |  |
| 10R000 3145 0000 00 000000      | SPEC ED SUMMER SCHOOL          | 6,012          | 6,170                               | 6,012          | -           | -                                      | 0.0%                                     |  |
| 10R000 3305 0000 00 000000      | BILINGUAL EDUCATION            | 5,649          | 485                                 | 2,164          | (3,485)     | (3,485)                                | -61.7%                                   |  |
| 10R000 3360 0000 00 000000      | STATE FREE LUNCH               | 1,750          | 1,196                               | 1,750          | -           | -                                      | 0.0%                                     |  |
| 10R000 3651 0000 00 000000      | NATIONAL BOARD CERTIFICATION   | -              | 739                                 | -              | -           | -                                      | NA                                       |  |
| 10R000 3715 0000 00 000000      | READING IMPROVEMENT            | -              | -                                   | -              | -           | -                                      | NA                                       |  |
| 10R000 3775 0000 00 000000      | ADA SAFETY & ED IMPROVEMENT    | -              | -                                   | -              | -           | -                                      | NA                                       |  |
| 10R000 3900 0000 00 000000      | OTHER STATE REVENUE            | -              | 3,124                               | 3,124          | -           | -                                      | NA                                       |  |
| 10R--- 3- ---- - - - - - - - -  | *TOTAL OTHER STATE REVENUE     | \$2,619,831    | \$2,145,562                         | \$2,202,909    | (\$416,922) | (\$416,922)                            | -15.9%                                   |  |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Revenue Budget as of May 7, 2012**

| Account Number             | Account Description                      | 2011-12 Revenue Budget | 2011-12 FYTD Activity as of April 29, 2012 | 2012-13 Tentative Revenue Budget | Dollar Increase (Budget to Budget) | Percent Increase (Budget to Budget) |
|----------------------------|--|------------------------|--|----------------------------------|------------------------------------|-------------------------------------|
| 10R000 4140 0000 00 000000 | CAREER AND TECH ED IMPRV GRANT           | -                      | -  | -                                | -                                  | NA                                  |
| 10R000 4215 0000 00 000000 | SPECIAL MILK                             | 49,639                 | 36,837                                     | 49,639                           | -                                  | 0.0%                                |
| 10R000 4400 0000 00 000000 | TITLE IV SAFE & DRUG FREE IDEA PRESCHOOL | -                      | -  | -                                | -                                  | NA                                  |
| 10R000 4620 0000 00 000000 | IDEA FLOW-THROUGH                        | 1,038,565              | 523,994                                    | 1,119,000                        | 17,926                             | NA                                  |
| 10R000 4625 0000 00 000000 | IDEA ROOM & BOARD                        | -                      | 27,777                                     | 28,000                           | 80,435                             | 7.7%                                |
| 10R000 4856 0000 00 000000 | ARRA IDEA PRESCHOOL                      | 1,212                  | 1,212                                      | -                                | 28,000                             | NA                                  |
| 10R000 4857 0000 00 000000 | ARRA IDEA FLOW-THROUGH                   | 164,789                | 164,789                                    | -                                | (1,212)                            | -100.0%                             |
| 10R000 4857 0000 00 485700 | ARRA IDEA FLOW-THROUGH                   | -                      | -  | -                                | (164,789)                          | -100.0%                             |
| 10R000 4880 0000 00 000000 | OTHER FEDERAL REVENUE                    | -                      | 2,973                                      | -                                | -                                  | NA                                  |
| 10R000 4932 0000 00 000000 | TITLE II TEACHER QUALITY                 | 91,621                 | 67,318                                     | 91,621                           | -                                  | NA                                  |
| 10R000 4971 0000 00 000000 | TECHNOLOGY ENHANCING ED                  | 1,361                  | 1,361                                      | -                                | -                                  | 0.0%                                |
| 10R000 4991 0000 00 000000 | MEDICAID MATCH-ADMIN OUTREACH            | 83,100                 | 176,105                                    | 163,550                          | (1,361)                            | -100.0%                             |
| 10R000 4992 0000 00 000000 | MEDICAID FEE FOR SERVICE                 | -                      | 13,329                                     | -                                | 80,450                             | 96.8%                               |
| 10R--- 49-----             | *TOTAL FEDERAL REVENUE                   | \$1,430,287            | \$1,015,695                                | \$1,469,736                      | \$39,449                           | 2.8%                                |
| 10R000 7120 0000 00 000000 | PERM TRANS WC INTEREST                   | \$167,739              | \$0  | \$200,000                        | \$32,261                           | 19.2%                               |
| 10R000 7140 0000 00 000000 | PERM TRANSFER OF INTEREST                | 9,526                  | -  | -                                | (9,526)                            | -100.0%                             |
| 10R--- 71-----             | *TOTAL TRANSFER IN                       | \$177,265              | \$0  | \$200,000                        | \$22,735                           | 12.8%                               |
| 10-----                    | *TOTAL EDUCATION FUND                    | \$55,537,992           | \$52,103,016                               | \$55,762,693                     | \$224,701                          | 0.4%                                |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Revenue Budget as of May 7, 2012**

| Account Number             | Account Description             | 2011-12        |                               | 2011-12 FYTD   |                               | 2012-13 Tentative Revenue Budget | Dollar Increase (Budget to Budget) | Percent Increase (Budget to Budget) |
|----------------------------|---------------------------------|----------------|-------------------------------|----------------|-------------------------------|----------------------------------|------------------------------------|-------------------------------------|
|                            |                                 | Revenue Budget | Activity as of April 29, 2012 | Revenue Budget | Activity as of April 29, 2012 |                                  |                                    |                                     |
| 20R000 1111 0000 00 000000 | CURRENT YEAR LEVY               | \$3,640,000    | \$4,063,892                   | \$4,040,000    |                               | \$400,000                        | 11.0%                              |                                     |
| 20R000 1112 0000 00 000000 | FIRST PRIOR YEAR LEVY           | 3,600,000      | 3,669,554                     | 3,735,000      |                               | 135,000                          | 3.8%                               |                                     |
| 20R000 1113 0000 00 000000 | OTHER PRIOR YEAR LEVY           | (2,500)        | 4,981                         | (2,500)        |                               | -                                | 0.0%                               |                                     |
| 20R--- 11--- ----          | *TOTAL TAXES                    | \$7,237,500    | \$7,738,427                   | \$7,772,500    |                               | \$535,000                        | 7.4%                               |                                     |
| 20R000 1510 0000 00 000000 | INTEREST ON INVESTMENTS         | \$0            | \$150                         | \$500          |                               | \$500                            | NA                                 |                                     |
| 20R000 1512 0000 00 000000 | INTEREST ON TAXES               | 1,000          | 388                           | 500            |                               | (500)                            | -50.0%                             |                                     |
| 20R--- 15--- ----          | *TOTAL INTEREST                 | \$1,000        | \$537                         | \$1,000        |                               | -                                | 0.0%                               |                                     |
| 20R000 1910 0000 00 000000 | BUILDING RENTAL                 | \$33,250       | \$7,793                       | \$33,250       |                               | -                                | 0.0%                               |                                     |
| 20R220 1910 0000 00 000000 | BUILDING RENTAL                 | 28,788         | 26,597                        | 29,652         |                               | 864                              | 3.0%                               |                                     |
| 20R000 1950 0000 00 000000 | REFUND PRIOR YEAR EXPENDITURE   | 1,000          | 1,000                         | 1,000          |                               | -                                | 0.0%                               |                                     |
| 20R000 1995 0000 00 700001 | FAA-CHICAGO DEPT OF AVIATION    | -              | -                             | -              |                               | -                                | NA                                 |                                     |
| 20R000 1995 0000 00 700002 | FAA-CHICAGO DEPT OF AVIATION    | 74,167         | -                             | -              |                               | (74,167)                         | -100.0%                            |                                     |
| 20R000 1997 0000 00 000000 | E-RATE                          | 45,000.00      | 40,090                        | 40,100         |                               | (4,900)                          | -10.9%                             |                                     |
| 20R000 1999 0000 00 000000 | OTHER REVENUE                   | -              | 251                           | 500.00         |                               | 500                              | NA                                 |                                     |
| 20R--- 19--- ----          | *TOTAL OTHER REVENUE            | \$182,205      | \$75,731                      | \$104,502      |                               | (\$77,703)                       | -42.6%                             |                                     |
| 20R--- 1--- ----           | *TOTAL LOCAL REVENUE            | \$7,420,705    | \$7,814,695                   | \$7,878,002    |                               | \$457,297                        | 6.2%                               |                                     |
| 20R000 3900 0000 00 000000 | OTHER STATE REVENUE (LIGHTING)  | 241,585        | 241,586                       | \$50,000       |                               | (\$191,586)                      | NA                                 |                                     |
| 20R--- 39--- ----          | *TOTAL STATE REVENUE            | \$241,585      | \$241,586                     | \$50,000       |                               | (\$191,585)                      | -79.3%                             |                                     |
| 20R000 4900 0000 00 700001 | OTHER FEDERAL REVENUE (FEMA)    | \$16,871       | 16,871                        | \$0            |                               | (\$16,871)                       | -100.0%                            |                                     |
| 20R000 4999 0000 00 700001 | FAA FUNDS                       | -              | -                             | -              |                               | -                                | NA                                 |                                     |
| 20R000 4999 0000 00 700002 | FAA FUNDS                       | 296,666        | -                             | -              |                               | (296,666)                        | -100.0%                            |                                     |
| 20R--- 49--- ----          | *TOTAL FEDERAL REVENUE          | \$313,537      | \$16,871                      | \$0            |                               | (\$313,537)                      | -100.0%                            |                                     |
| 20--- ----                 | *TOTAL OPERATIONS & MAINTENANCE | \$7,975,827    | \$8,073,152                   | \$7,928,002    |                               | (\$47,825)                       | -0.6%                              |                                     |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Revenue Budget as of May 7, 2012**

| Account Number              | Account Description     | 2011-12<br>Revenue Budget | 2011-12 FYTD<br>Activity<br>as of<br>April 29, 2012 | 2012-13<br>Tentative<br>Revenue Budget | Dollar Increase<br>(Budget to<br>Budget) | Percent<br>Increase<br>(Budget to<br>Budget) |
|-----------------------------|-------------------------|---------------------------|---|--|--|--|
| 30R000 1111 0000 00 0000000 | CURRENT YEAR LEVY       | \$1,570,000               | \$1,459,333   | \$1,389,000                            | (\$181,000)                              | -11.5%                                       |
| 30R000 1112 0000 00 0000000 | FIRST PRIOR YEAR LEVY   | 1,400,000                 | 1,573,580   | 1,418,000                              | 18,000                                   | 1.3%   |
| 30R000 1113 0000 00 0000000 | OTHER PRIOR YEAR LEVY   | (1,000)                   | 1,725   | (1,000)                                | -  | 0.0%   |
| 30R--- 11-- ----            | *TOTAL TAXES            | \$2,969,000               | \$3,034,638   | \$2,806,000                            | (\$228,638)                              | -7.5%  |
| 30R000 1510 0000 00 0000000 | INTEREST ON INVESTMENTS | \$9,245                   | \$5,839   | \$6,500                                | (\$2,745)                                | -29.7%                                       |
| 30R000 1512 0000 00 0000000 | INTEREST ON TAXES       | 281                       | 149   | 500                                    | 219                                      | 77.9%  |
| 30R--- 15-- ----            | *TOTAL INTEREST         | \$9,526                   | \$5,988   | \$7,000                                | -  | 16.9%  |
| 30-----                     | *TOTAL DEBT SERVICES    | \$2,978,526               | \$3,040,626   | \$2,813,000                            | (\$165,526)                              | -5.6%  |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Revenue Budget as of May 7, 2012**

| Account Number              | Account Description           | 2011-12        |                                     | 2011-12 FYTD   |                                     | 2012-13<br>Tentative<br>Revenue Budget | Dollar Increase<br>(Budget to<br>Budget) | Percent<br>Increase<br>(Budget to<br>Budget) |
|-----------------------------|-------------------------------|----------------|-------------------------------------|----------------|-------------------------------------|--|--|--|
|                             |                               | Revenue Budget | Activity<br>as of<br>April 29, 2012 | Revenue Budget | Activity<br>as of<br>April 29, 2012 |  |  |  |
| 40R000 1111 0000 00 0000000 | CURRENT YEAR LEVY             | \$590,000      | \$724,860                           | \$623,000      | \$33,000                            | 5.6%                                   |  |  |
| 40R000 1112 0000 00 0000000 | FIRST PRIOR YEAR LEVY         | 790,000        | 808,556                             | 622,000        | (168,000)                           | -21.3%                                 |  |  |
| 40R000 1113 0000 00 0000000 | OTHER PRIOR YEAR LEVY         | (1,000)        | 1,456                               | (1,000)        | -                                   | 0.0%                                   |  |  |
| 40R--- 11-----              | *TOTAL TAXES                  | \$1,379,000    | \$1,534,872                         | \$1,244,000    | (\$135,000)                         | -9.8%                                  |  |  |
| 40R--- 14-----              | *TOTAL PAY RIDER FEES         | \$58,745       | \$73,136                            | \$71,230       | \$12,485                            | 21.3%                                  |  |  |
| 40R000 1510 0000 00 0000000 | INTEREST ON INVESTMENTS       | \$5,672        | \$6,386                             | \$7,000        | \$1,328                             | 23.4%                                  |  |  |
| 40R000 1512 0000 00 0000000 | INTEREST ON TAXES             | 212            | 86                                  | 250            | 38                                  | 17.9%                                  |  |  |
| 40R--- 15-----              | *TOTAL INTEREST INCOME        | \$5,884        | \$6,472                             | \$7,250        | \$1,366                             | 23.2%                                  |  |  |
| 40R000 1950 0000 00 0000000 | REFUND PRIOR YEAR EXPENDITURE | \$400          | 400.00                              | \$400          | -                                   | 0.0%                                   |  |  |
| 40R--- 1-----               | *TOTAL LOCAL REVENUE          | \$1,444,029    | \$1,614,880                         | \$1,322,880    | (\$121,149)                         | -8.4%                                  |  |  |
| 40R000 3500 0000 00 0000000 | REGULAR TRANSPORTATION        | \$0            | (\$73,672)                          | -              | \$0                                 | NA                                     |  |  |
| 40R000 3510 0000 00 0000000 | SPECIAL ED TRANSPORTATION     | 674,091        | 790,870                             | 682,952        | 8,861                               | 1.3%                                   |  |  |
| 40R--- 35-----              | *TOTAL STATE TRANSPORTATION   | \$674,091      | \$717,198                           | \$682,952      | \$8,861                             | 1.3%                                   |  |  |
| 40-----                     | *TOTAL TRANSPORTATION         | \$2,118,120    | \$2,332,078                         | \$2,005,832    | (\$112,288)                         | -5.3%                                  |  |  |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Revenue Budget as of May 7, 2012**

| Account Number             | Account Description                  | 2011-12 FYTD           |                               | 2012-13 Tentative Revenue Budget | Dollar Increase (Budget to Budget) | Percent Increase (Budget to Budget) |
|----------------------------|--------------------------------------|------------------------|-------------------------------|----------------------------------|------------------------------------|-------------------------------------|
|                            |                                      | 2011-12 Revenue Budget | Activity as of April 29, 2012 |                                  |                                    |                                     |
| 50R000 1111 0000 00 000000 | CURRENT YEAR LEVY                    | \$575,000              | \$465,988                     | \$415,000                        | (\$160,000)                        | -27.8%                              |
| 50R000 1112 0000 00 000000 | FIRST PRIOR YEAR LEVY                | 500,000                | 519,550                       | 383,000                          | (117,000)                          | -23.4%                              |
| 50R000 1113 0000 00 000000 | OTHER PRIOR YEAR LEVY                | (1,000)                | 917                           | (1,000)                          | -                                  | 0.0%                                |
| 50R000 1151 0000 00 000000 | SS CURRENT YEAR LEVY                 | 575,000                | 465,988                       | 415,000                          | (160,000)                          | -27.8%                              |
| 50R000 1152 0000 00 000000 | SS FIRST PRIOR YEAR LEVY             | 500,000                | 519,788                       | 383,000                          | (117,000)                          | -23.4%                              |
| 50R000 1153 0000 00 000000 | SS OTHER PRIOR YEAR LEVY             | (1,000)                | 883                           | (1,000)                          | -                                  | 0.0%                                |
| 50R--- 11-- ---- -- ----   | *TOTAL TAXES                         | \$2,148,000            | \$1,973,115                   | \$1,594,000                      | (\$554,000)                        | -25.8%                              |
| 50R000 1230 0000 00 000000 | CORP PERS PROP REPLACE TAX           | \$110,441              | \$108,722                     | \$103,868                        | (\$6,573)                          | -6.0%                               |
| 50R000 1510 0000 00 000000 | INTEREST ON INVESTMENTS              | \$4,740                | \$5,790                       | \$6,500                          | \$1,760                            | 37.1%                               |
| 50R000 1512 0000 00 000000 | INTEREST ON TAXES                    | 715                    | 111                           | 500                              | (215)                              | -30.1%                              |
| 50R--- 15-- ---- -- ----   | *TOTAL INTEREST                      | \$5,455                | \$5,900                       | \$7,000                          | \$1,545                            | 28.3%                               |
| 50----- ---- -- ----       | *TOTAL RETIREMENT (IMRF/SS/MEDICARE) | \$2,263,896            | \$2,087,737                   | \$1,704,868                      | (\$559,028)                        | -24.7%                              |



**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Revenue Budget as of May 7, 2012**

| Account Number             | Account Description     | 2011-12 FYTD           |                               | 2012-13 Tentative Revenue Budget | Dollar Increase (Budget to Budget) | Percent Increase (Budget to Budget) |
|----------------------------|-------------------------|------------------------|-------------------------------|----------------------------------|------------------------------------|-------------------------------------|
|                            |                         | 2011-12 Revenue Budget | Activity as of April 29, 2012 |                                  |                                    |                                     |
| 70R000 1111 0000 00 000000 | CURRENT YEAR LEVY       | 105,000.00             | 253,653.74                    | \$259,000                        | \$154,000                          | 146.7%                              |
| 70R000 1112 0000 00 000000 | FIRST PRIOR YEAR LEVY   | -                      | -                             | 239,000                          | 239,000                            | NA                                  |
| 70R000 1113 0000 00 000000 | OTHER PRIOR YEAR LEVY   | (500)                  | 850                           | (500)                            | -                                  | 0.0%                                |
| 70R-- 11-- ---- -- ----    | *TOTAL TAXES            | \$104,500              | \$254,504                     | \$497,500                        | \$393,000                          | 376.1%                              |
| 70R000 1510 0000 00 000000 | INTEREST ON INVESTMENTS | \$167,627              | \$179,609                     | \$200,000                        | \$32,373                           | 19.3%                               |
| 70R000 1512 0000 00 000000 | INTEREST ON TAXES       | 112                    | 2                             | 1,000                            | 888                                | 792.9%                              |
| 70R-- 15-- ---- -- ----    | *TOTAL INTEREST         | \$167,739              | \$179,610                     | \$201,000                        | \$33,261                           | 19.8%                               |
| 70----- -- -- -- --        | *TOTAL WORKING CASH     | \$272,239              | \$434,114                     | \$698,500                        | \$426,261                          | 156.6%                              |
| 80R000 1121 0000 00 000000 | CURRENT YEAR LEVY       | \$317,000              | \$355,091                     | \$311,000                        | (\$6,000)                          | -1.9%                               |
| 80R000 1122 0000 00 000000 | FIRST PRIOR YEAR LEVY   | 335,000                | 346,458                       | 335,000                          | -                                  | 0.0%                                |
| 80R000 1123 0000 00 000000 | OTHER PRIOR YEAR LEVY   | (1,000)                | 971                           | (1,000)                          | -                                  | 0.0%                                |
| 80R-- 11-- ---- -- ----    | *TOTAL TAXES            | \$651,000              | \$702,520                     | \$645,000                        | (\$6,000)                          | -0.9%                               |
| 80R000 1510 0000 00 000000 | INTEREST ON INVESTMENTS | \$3,477                | \$2,794                       | \$3,000                          | (\$477)                            | -13.7%                              |
| 80R000 1512 0000 00 000000 | INTEREST ON TAXES       | 250                    | 38                            | 500                              | 250                                | 100.0%                              |
| 80R-- 15-- ---- -- ----    | *TOTAL INTEREST         | \$3,727                | \$2,832                       | \$3,500                          | (\$227)                            | -6.1%                               |
| 80R000 1950 0000 00 000000 | OTHER REVENUE           | -                      | -                             | -                                | -                                  | NA                                  |
| 80----- -- -- -- --        | *TOTAL TORT             | \$654,727              | \$705,352                     | \$648,500                        | (\$6,227)                          | -1.0%                               |
| XX----- -- -- -- --        | *ALL FUNDS REVENUE      | \$71,801,327           | \$68,776,075                  | \$71,561,395                     | (\$239,932)                        | -0.3%                               |

| Table 1  |       | Table 2  |       | Table 3  |       | Table 4  |       |
|----------|-------|----------|-------|----------|-------|----------|-------|
| Category | Value | Category | Value | Category | Value | Category | Value |
| 1        | 10    | 1        | 10    | 1        | 10    | 1        | 10    |
| 2        | 20    | 2        | 20    | 2        | 20    | 2        | 20    |
| 3        | 30    | 3        | 30    | 3        | 30    | 3        | 30    |
| 4        | 40    | 4        | 40    | 4        | 40    | 4        | 40    |
| 5        | 50    | 5        | 50    | 5        | 50    | 5        | 50    |
| 6        | 60    | 6        | 60    | 6        | 60    | 6        | 60    |
| 7        | 70    | 7        | 70    | 7        | 70    | 7        | 70    |
| 8        | 80    | 8        | 80    | 8        | 80    | 8        | 80    |
| 9        | 90    | 9        | 90    | 9        | 90    | 9        | 90    |
| 10       | 100   | 10       | 100   | 10       | 100   | 10       | 100   |
| 11       | 110   | 11       | 110   | 11       | 110   | 11       | 110   |
| 12       | 120   | 12       | 120   | 12       | 120   | 12       | 120   |
| 13       | 130   | 13       | 130   | 13       | 130   | 13       | 130   |
| 14       | 140   | 14       | 140   | 14       | 140   | 14       | 140   |
| 15       | 150   | 15       | 150   | 15       | 150   | 15       | 150   |
| 16       | 160   | 16       | 160   | 16       | 160   | 16       | 160   |
| 17       | 170   | 17       | 170   | 17       | 170   | 17       | 170   |
| 18       | 180   | 18       | 180   | 18       | 180   | 18       | 180   |
| 19       | 190   | 19       | 190   | 19       | 190   | 19       | 190   |
| 20       | 200   | 20       | 200   | 20       | 200   | 20       | 200   |
| 21       | 210   | 21       | 210   | 21       | 210   | 21       | 210   |
| 22       | 220   | 22       | 220   | 22       | 220   | 22       | 220   |
| 23       | 230   | 23       | 230   | 23       | 230   | 23       | 230   |
| 24       | 240   | 24       | 240   | 24       | 240   | 24       | 240   |
| 25       | 250   | 25       | 250   | 25       | 250   | 25       | 250   |
| 26       | 260   | 26       | 260   | 26       | 260   | 26       | 260   |
| 27       | 270   | 27       | 270   | 27       | 270   | 27       | 270   |
| 28       | 280   | 28       | 280   | 28       | 280   | 28       | 280   |
| 29       | 290   | 29       | 290   | 29       | 290   | 29       | 290   |
| 30       | 300   | 30       | 300   | 30       | 300   | 30       | 300   |
| 31       | 310   | 31       | 310   | 31       | 310   | 31       | 310   |
| 32       | 320   | 32       | 320   | 32       | 320   | 32       | 320   |
| 33       | 330   | 33       | 330   | 33       | 330   | 33       | 330   |
| 34       | 340   | 34       | 340   | 34       | 340   | 34       | 340   |
| 35       | 350   | 35       | 350   | 35       | 350   | 35       | 350   |
| 36       | 360   | 36       | 360   | 36       | 360   | 36       | 360   |
| 37       | 370   | 37       | 370   | 37       | 370   | 37       | 370   |
| 38       | 380   | 38       | 380   | 38       | 380   | 38       | 380   |
| 39       | 390   | 39       | 390   | 39       | 390   | 39       | 390   |
| 40       | 400   | 40       | 400   | 40       | 400   | 40       | 400   |
| 41       | 410   | 41       | 410   | 41       | 410   | 41       | 410   |
| 42       | 420   | 42       | 420   | 42       | 420   | 42       | 420   |
| 43       | 430   | 43       | 430   | 43       | 430   | 43       | 430   |
| 44       | 440   | 44       | 440   | 44       | 440   | 44       | 440   |
| 45       | 450   | 45       | 450   | 45       | 450   | 45       | 450   |
| 46       | 460   | 46       | 460   | 46       | 460   | 46       | 460   |
| 47       | 470   | 47       | 470   | 47       | 470   | 47       | 470   |
| 48       | 480   | 48       | 480   | 48       | 480   | 48       | 480   |
| 49       | 490   | 49       | 490   | 49       | 490   | 49       | 490   |
| 50       | 500   | 50       | 500   | 50       | 500   | 50       | 500   |

**TAB**

**2**







**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2012-13 Tentative Budget (May 7, 2012)**  
**COMPARISON OF EXPENDITURES BY OBJECTS**

| EDUCATIONAL FUND     | 2008-09             | 2009-10             | 2010-11             | 2011-12             | 2012-13             | \$ Change from<br>2011-12 Budget | % Change from<br>2011-12 Budget |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------------------|
|                      | Actual              | Actual              | Actual              | Budget              | Tentative Budget    |                                  |                                 |
| SALARIES             | \$34,301,494        | \$36,928,435        | \$39,154,809        | \$41,311,856        | \$40,905,928        | -\$405,928                       | -1.0%                           |
| EMPLOYEE BENEFITS    | 4,530,922           | 5,031,640           | 4,769,926           | 5,923,594           | 6,224,495           | \$300,901                        | 5.1%                            |
| PURCHASED SERVICES   | 2,384,705           | 1,892,302           | 1,506,072           | 2,182,027           | 2,173,140           | -\$8,887                         | -0.4%                           |
| SUPPLIES & MATERIALS | 1,689,440           | 2,321,135           | 2,104,148           | 2,069,966           | 1,949,713           | -\$120,253                       | -5.8%                           |
| CAPITAL OUTLAY       | 111,850             | 556,970             | 783,899             | 214,295             | 172,550             | -\$41,745                        | -19.5%                          |
| OTHER                | 1,844,592           | 3,572,045           | 3,605,042           | 3,529,327           | 2,181,225           | -\$1,348,102                     | -38.2%                          |
| <b>TOTAL</b>         | <b>\$44,863,003</b> | <b>\$50,302,527</b> | <b>\$51,923,896</b> | <b>\$55,231,065</b> | <b>\$53,607,051</b> | <b>-\$1,624,014</b>              | <b>-2.9%</b>                    |
| <b>% Change</b>      | <b>-7.1%</b>        | <b>12.1%</b>        | <b>3.2%</b>         | <b>6.4%</b>         | <b>-2.9%</b>        |                                  |                                 |

| TORT FUND            | 2008-09             | 2009-10           | 2010-11           | 2011-12           | 2011-12           | \$ Change from<br>2010-11 Actual | % Change from<br>2010-11 Actual |
|----------------------|---------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|---------------------------------|
|                      | Actual              | Actual            | June 30 Actual    | Budget            | Tentative Budget  |                                  |                                 |
| SALARIES             | \$ 416,716          | -                 | -                 | -                 | -                 | -                                | NA                              |
| EMPLOYEE BENEFITS    | 81,044              | 948               | 41,315            | 40,000            | 40,000            | -                                | 0.0%                            |
| PURCHASED SERVICES   | 887,976             | 180,869           | 473,634           | 641,912           | 655,500           | 13,588                           | 2.1%                            |
| SUPPLIES & MATERIALS | 7,192               | 6,526             | 257               | 5,000             | 5,000             | -                                | 0.0%                            |
| OTHER                | -                   | 8,194             | \$2,333           | \$0               | \$0               | -                                | NA                              |
| <b>TOTAL</b>         | <b>\$ 1,392,928</b> | <b>\$ 196,537</b> | <b>\$ 517,739</b> | <b>\$ 686,912</b> | <b>\$ 700,500</b> | <b>\$ 13,588</b>                 | <b>2.0%</b>                     |
| <b>% Change</b>      | <b>9.95%</b>        | <b>-85.89%</b>    | <b>163.43%</b>    | <b>32.68%</b>     | <b>2.0%</b>       |                                  |                                 |

| OPERATIONS & MAINTENANCE FUND | 2008-09             | 2009-10              | 2010-11              | 2011-12             | 2011-12             | \$ Change from<br>2010-11 Actual | % Change from<br>2010-11 Actual |
|-------------------------------|---------------------|----------------------|----------------------|---------------------|---------------------|----------------------------------|---------------------------------|
|                               | Actual              | Actual               | June 30 Actual       | Budget              | Tentative Budget    |                                  |                                 |
| SALARIES                      | \$ 1,992,701        | \$ 2,230,577         | \$ 2,507,700         | \$ 2,530,092        | \$ 2,563,092        | \$ 33,000                        | 1.3%                            |
| EMPLOYEE BENEFITS             | 288,642             | 311,793              | 330,023              | 389,757             | 399,406             | 9,649                            | 2.5%                            |
| PURCHASED SERVICES            | 614,601             | 629,241              | 1,668,000            | 1,068,330           | 1,037,080           | (31,250)                         | -2.9%                           |
| SUPPLIES & MATERIALS          | 1,170,687           | 1,106,222            | 1,063,263            | 1,122,350           | 1,036,900           | (85,450)                         | -7.6%                           |
| CAPITAL OUTLAY                | 2,266,148           | 5,819,395            | 8,203,282            | 2,778,009           | 108,000             | (2,670,009)                      | -96.1%                          |
| OTHER                         | -                   | -                    | 61                   | 2,000               | 2,000               | -                                | 0.0%                            |
| <b>TOTAL</b>                  | <b>\$ 6,332,779</b> | <b>\$ 10,297,228</b> | <b>\$ 13,772,329</b> | <b>\$ 7,890,536</b> | <b>\$ 5,146,478</b> | <b>\$ (2,744,060)</b>            | <b>-34.8%</b>                   |
| <b>% Change</b>               | <b>32.7%</b>        | <b>62.6%</b>         | <b>33.7%</b>         | <b>-42.7%</b>       | <b>-34.8%</b>       |                                  |                                 |

| TRANSPORTATION FUND  | 2008-09             | 2009-10             | 2010-11             | 2011-12             | 2011-12             | \$ Change from<br>2010-11 Actual | % Change from<br>2010-11 Actual |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------------------|
|                      | Actual              | Actual              | June 30 Actual      | Budget              | Tentative Budget    |                                  |                                 |
| SALARIES             | \$ 219,789          | \$ 61,924           | \$ 30,628           | \$ 30,628           | \$ 30,628           | \$ -                             | NA                              |
| EMPLOYEE BENEFITS    | 45,354              | 3,005               | -                   | -                   | -                   | -                                | NA                              |
| PURCHASED SERVICES   | 1,797,007           | 1,820,093           | 1,767,695           | 1,555,031           | 1,544,250           | (10,781)                         | -0.7%                           |
| SUPPLIES & MATERIALS | 14,657              | 7,870               | -                   | -                   | -                   | -                                | NA                              |
| CAPITAL OUTLAY       | 43,427              | 610                 | -                   | -                   | -                   | -                                | NA                              |
| TRANSFERS OUT        | -                   | 353                 | -                   | -                   | -                   | -                                | NA                              |
| <b>TOTAL</b>         | <b>\$ 2,120,234</b> | <b>\$ 1,893,855</b> | <b>\$ 1,798,323</b> | <b>\$ 1,585,659</b> | <b>\$ 1,574,878</b> | <b>\$ (10,781)</b>               | <b>-0.7%</b>                    |
| <b>% Change</b>      | <b>14.7%</b>        | <b>-10.7%</b>       | <b>-5.0%</b>        | <b>-11.8%</b>       | <b>-0.7%</b>        |                                  |                                 |

| ILL. MUNICIPAL RETIREMENT FUND | 2008-09             | 2009-10             | 2010-11             | 2011-12             | 2011-12             | \$ Change from<br>2010-11 Actual | % Change from<br>2010-11 Actual |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------------------|
|                                | Actual              | Actual              | June 30 Actual      | Budget              | Tentative Budget    |                                  |                                 |
| EMPLOYEE BENEFITS              | \$1,610,113         | \$1,731,234         | \$1,916,299         | \$2,109,375         | \$2,259,375         | \$150,000                        | 7.1%                            |
| <b>TOTAL</b>                   | <b>\$ 1,610,113</b> | <b>\$ 1,731,234</b> | <b>\$ 1,916,299</b> | <b>\$ 2,109,375</b> | <b>\$ 2,259,375</b> | <b>\$ 150,000</b>                | <b>7.1%</b>                     |
| <b>% Change</b>                | <b>5.2%</b>         | <b>7.5%</b>         | <b>10.7%</b>        | <b>10.1%</b>        | <b>7.1%</b>         |                                  |                                 |

| WORKING CASH FUND | 2008-09           | 2009-10           | 2010-11           | 2011-12           | 2011-12           | \$ Change from<br>2010-11 Actual | % Change from<br>2010-11 Actual |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|---------------------------------|
|                   | Actual            | Actual            | June 30 Actual    | Budget            | Tentative Budget  |                                  |                                 |
| OTHER             | \$364,034         | \$318,266         | \$174,690         | \$167,739         | \$200,000         | \$32,261                         | 19.2%                           |
| <b>TOTAL</b>      | <b>\$ 364,034</b> | <b>\$ 318,266</b> | <b>\$ 174,690</b> | <b>\$ 167,739</b> | <b>\$ 200,000</b> | <b>\$ 32,261</b>                 | <b>19.2%</b>                    |
| <b>% Change</b>   | <b>-10.9%</b>     | <b>-12.6%</b>     | <b>-45.1%</b>     | <b>-4.0%</b>      | <b>19.2%</b>      |                                  |                                 |

| OPERATING FUNDS                   |                      |                      |                      |                      |                      |                       |              |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|--------------|
| Salaries                          | \$ 36,930,701        | \$ 39,220,936        | \$ 41,693,137        | \$ 43,872,576        | \$ 43,499,648        | \$ (372,928)          | -0.9%        |
| Employee Benefits                 | 6,556,075            | 7,078,620            | 7,057,563            | 8,462,726            | 8,923,276            | 460,550               | 5.4%         |
| Purchased Services                | 5,684,289            | 4,722,505            | 5,415,601            | 5,447,300            | 5,409,970            | (37,330)              | -0.7%        |
| Supplies & Materials              | 2,881,975            | 3,441,753            | 3,167,668            | 3,197,316            | 2,991,613            | (205,703)             | -6.4%        |
| Capital Outlay                    | 155,277              | 6,376,975            | 8,987,181            | 2,992,304            | 280,550              | (2,711,754)           | -90.6%       |
| Other                             | 1,844,592            | 3,898,505            | 3,782,126            | 3,699,066            | 2,383,225            | (1,315,841)           | -35.6%       |
| Tuition                           | -                    | -                    | -                    | -                    | -                    | -                     | NA           |
| Transfer Out                      | 364,034              | -                    | -                    | -                    | -                    | -                     | NA           |
| <b>Grand Total Operating Fund</b> | <b>\$ 54,416,942</b> | <b>\$ 64,739,294</b> | <b>\$ 70,103,276</b> | <b>\$ 67,671,288</b> | <b>\$ 63,488,282</b> | <b>\$ (4,183,006)</b> | <b>-6.2%</b> |
| <b>% Change</b>                   | <b>-4.9%</b>         | <b>19.0%</b>         | <b>8.3%</b>          | <b>-3.5%</b>         | <b>-6.2%</b>         |                       |              |

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2012-13 Tentative Budget (May 7, 2012)**  
**COMPARISON OF EXPENDITURES BY OBJECTS**

| Other Funds   |                     |                     |                     |                     |                     |                     |                     |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| DEBT SERVICE  | 2008-09             | 2009-10             | 2010-11             | 2011-12             | 2012-13             | \$ Change           | % Change            |
|               | Actual              | Actual              | June 30 Actual      | Budget              | Tentative Budget    | from 2011-12 Budget | from 2011-12 Budget |
| OTHER         | \$ 4,305,080        | \$ 2,620,465        | \$ 2,530,171        | \$ 2,813,826        | \$ 2,805,228        | \$ (8,598)          | -0.3%               |
| TRANSFERS OUT | -                   | -                   | -                   | -                   | -                   | -                   | NA                  |
| <b>TOTAL</b>  | <b>\$ 4,305,080</b> | <b>\$ 2,620,465</b> | <b>\$ 2,530,171</b> | <b>\$ 2,813,826</b> | <b>\$ 2,805,228</b> | <b>\$ (8,598)</b>   | <b>-0.3%</b>        |
|               | 3.2%                | -39.1%              | -3.4%               | 11.2%               | -0.3%               |                     |                     |

| CAPITAL IMPROVEMENT | 2008-09     | 2009-10     | 2010-11        | 2011-12     | 2011-12             | \$ Change from | % Change from  |
|---------------------|-------------|-------------|----------------|-------------|---------------------|----------------|----------------|
|                     | Actual      | Actual      | June 30 Actual | Budget      | Tentative Budget    | 2011-12 Budget | 2011-12 Budget |
| OTHER               | \$ -        | \$ -        | \$ -           | \$ -        | \$ 2,400,000        | \$ -           | NA             |
| <b>TOTAL</b>        | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>    | <b>\$ -</b> | <b>\$ 2,400,000</b> | <b>\$ -</b>    | <b>NA</b>      |

| GRAND TOTAL ALL FUNDS              |                      |                      |                      |                      |                      |                       |              |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|--------------|
| Salaries                           | \$ 36,930,701        | \$ 39,220,936        | \$ 41,693,137        | \$ 43,872,576        | \$ 43,499,648        | \$ (372,928)          | -0.9%        |
| Employee Benefits                  | 6,556,075            | 7,078,620            | 7,057,563            | 8,462,726            | 8,923,276            | 460,550               | 5.4%         |
| Purchased Services                 | 5,684,289            | 4,722,505            | 5,415,601            | 5,447,300            | 5,409,970            | (37,330)              | -0.7%        |
| Supplies & Materials               | 2,881,975            | 3,441,753            | 3,167,668            | 3,197,316            | 2,991,613            | (205,703)             | -6.4%        |
| Capital Outlay                     | 155,277              | 6,376,975            | 8,987,181            | 2,992,304            | 280,550              | (2,711,754)           | -90.6%       |
| Other                              | 6,149,672            | 6,518,970            | 6,312,297            | 6,512,892            | 7,588,453            | 1,075,561             | 16.5%        |
| Tuition                            | -                    | -                    | -                    | -                    | -                    | -                     | NA           |
| Transfer Out                       | 364,034              | -                    | -                    | -                    | -                    | -                     | NA           |
| <b>Grand Total Operating Funds</b> | <b>\$ 58,722,023</b> | <b>\$ 67,359,759</b> | <b>\$ 72,633,447</b> | <b>\$ 70,485,114</b> | <b>\$ 68,693,510</b> | <b>\$ (1,791,604)</b> | <b>-2.5%</b> |
|                                    | -4.4%                | 14.7%                | 7.8%                 | -3.0%                | -2.5%                |                       |              |

|              |  |  |                |  |               |  |      |
|--------------|--|--|----------------|--|---------------|--|------|
|              |  |  | \$ 70,103,276  |  | \$ 63,488,282 |  |      |
| ARRA Funding |  |  | -276003        |  |               |  |      |
| ARRA Funding |  |  | -1212          |  |               |  |      |
| FAA Funding  |  |  | \$ (6,460,144) |  |               |  |      |
| FAA Funding  |  |  | \$ 63,365,917  |  | \$ 63,488,282 |  | 0.2% |



# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object | Object Description             | 2011-12        |             | 2011-12     |            | 2011-12          |  | 2012-13          |  | Percent Increase<br>(Budget to<br>Budget) |
|-------------|--------------------------------|----------------|-------------|-------------|------------|------------------|--|------------------|--|---|
|             |                                | Fiscal Year to |             | Expenditure |            | Date Activity as |  | Tentative Budget |  |   |
|             |                                | April 30, 2012 |             | Budget      |            | of               |  | Budget           |  |   |
| 10E---1100  | Administrative                 | \$2,594,386    | \$2,132,124 | \$2,558,441 | (\$35,945) |                  |  |                  |  | -1.4%                                     |
| 10E---1110  | Psychologists                  | 378,862        | 273,674     | 414,362     | 35,500     |                  |  |                  |  | 9.4%                                      |
| 10E---1120  | Exempt Staff                   | 853,932        | 679,161     | 643,506     | (210,426)  |                  |  |                  |  | -24.6%                                    |
| 10E---1200  | Teacher                        | 30,598,573     | 20,814,771  | 29,899,152  | (699,421)  |                  |  |                  |  | -2.3%                                     |
| 10E---1309  | Misc Teacher                   | 3,000          | 269         | 3,000       | -          |                  |  |                  |  | 0.0%                                      |
| 10E---1310  | Intern                         | 20,800         | 13,091      | 36,800      | 16,000     |                  |  |                  |  | 76.9%                                     |
| 10E---1311  | Stipend                        | 155,000        | 169,909     | 255,000     | 100,000    |                  |  |                  |  | 64.5%                                     |
| 10E---1312  | Stipend-Athletic               | 80,000         | 41,634      | 80,000      | -          |                  |  |                  |  | 0.0%                                      |
| 10E---1313  | Stipend-Improve Of Instruction | 168,946        | 23,000      | 54,800      | (114,146)  |                  |  |                  |  | -67.6%                                    |
| 10E---1314  | Stipend-Mentor                 | 13,088         | 21,810      | 30,000      | 16,912     |                  |  |                  |  | 129.2%                                    |
| 10E---1315  | Athletic Supervision           | 2,000          | 6,927       | 6,970       | 4,970      |                  |  |                  |  | 248.5%                                    |
| 10E---1316  | TLC Supervision                | 48,000         | 12,430      | 24,000      | (24,000)   |                  |  |                  |  | -50.0%                                    |
| 10E---1317  | Music Supervision              | 15,000         | 125         | 5,000       | (10,000)   |                  |  |                  |  | -66.7%                                    |
| 10E---1318  | Student Supervision            | 120,000        | 76,253      | 105,000     | (15,000)   |                  |  |                  |  | -12.5%                                    |
| 10E---1322  | Sub-Professional Development   | 209,300        | 135,127     | 178,420     | (30,880)   |                  |  |                  |  | -14.8%                                    |
| 10E---1323  | Sub-Sick                       | 790,000        | 553,440     | 790,000     | -          |                  |  |                  |  | 0.0%                                      |
| 10E---1324  | Sub-Nurses                     | 12,500         | 29,596      | 30,000      | 17,500     |                  |  |                  |  | 140.0%                                    |
| 10E---1325  | Tutor                          | 5,000          | 11          | 5,000       | -          |                  |  |                  |  | 0.0%                                      |
| 10E---1410  | Teacher Assistant              | 2,097,211      | 1,668,766   | 2,097,211   | -          |                  |  |                  |  | 0.0%                                      |
| 10E---1420  | Nurse                          | 209,193        | 206,545     | 260,000     | 50,807     |                  |  |                  |  | 24.3%                                     |
| 10E---1425  | OT/PT                          | -              | -           | 359,721     | 359,721    |                  |  |                  |  | NA  |
| 10E---1430  | Library Assistant              | 180,919        | 126,685     | 180,919     | -          |                  |  |                  |  | 0.0%                                      |
| 10E---1510  | Lunchroom Supervision          | 500,000        | 416,038     | 500,000     | -          |                  |  |                  |  | 0.0%                                      |
| 10E---1520  | Extended Day Assistant         | 405,100        | 207,601     | 405,100     | -          |                  |  |                  |  | 0.0%                                      |
| 10E---1530  | Secretary                      | 1,178,208      | 947,533     | 1,198,208   | 20,000     |                  |  |                  |  | 1.7%                                      |
| 10E---1531  | Sub-Clerical                   | 25,000         | 34,283      | 35,000      | 10,000     |                  |  |                  |  | 40.0%                                     |
| 10E---1540  | Accounting                     | 63,123         | 60,853      | 108,123     | 45,000     |                  |  |                  |  | 71.3%                                     |
| 10E---1550  | Senior Workers                 | 50,000         | 35,279      | 50,000      | -          |                  |  |                  |  | 0.0%                                      |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Expenditure Budget as of May 7, 2012**

| Fund/Object     | Object Description          | 2011-12                          |  | 2012-13<br>Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) | Percent Increase<br>(Budget to<br>Budget) |
|-----------------|-----------------------------|----------------------------------|--|-----------------------------|--|---|
|                 |                             | 2011-12<br>Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 |                             |  |   |
| 10E--- 1560 --- | Technologists               | 299,215                          | 219,214  | 299,215                     | -  | 0.0%                                      |
| 10E--- 1910 --- | Summer School Teacher       | 193,500                          | 184,126  | 258,500                     | 65,000                                   | 33.6%                                     |
| 10E--- 1930 --- | Curriculum Writing          | 27,000                           | 15,543   | 29,480                      | 2,480                                    | 9.2%                                      |
| 10E--- 1940 --- | Summer Stipends             | 5,000                            | -  | -                           | (5,000)                                  | -100.0%                                   |
| 10E--- 1950 --- | Improve Of Instruct Stipend | 10,000                           | -  | 5,000                       | (5,000)                                  | -50.0%                                    |
| 10E--- 1 ---    | Salary                      | \$41,311,856                     | \$29,105,817   | \$40,905,928                | (\$405,928)                              | -1.0%                                     |

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object   | Object Description             | 2011-12     |  | 2011-12     |  | 2012-13               |                                   | Percent Increase<br>(Budget to<br>Budget) |
|---------------|--------------------------------|-------------|--|-------------|--|-----------------------|-----------------------------------|---|
|               |                                | Expenditure | Fiscal Year to                           | Expenditure | Fiscal Year to                           | Tentative Budget      | Dollar                            |   |
|               |                                | Budget      | Date Activity as<br>of<br>April 30, 2012 | Budget      | Date Activity as<br>of<br>April 30, 2012 | (Budget to<br>Budget) | Increase<br>(Budget to<br>Budget) |   |
| 10E-- 2110 -- | Health Prevention              | \$25,000    | \$2,475                                  | \$10,000    |  |                       | (\$15,000)                        | -60.0%                                    |
| 10E-- 2120 -- | PPO Insurance                  | 3,695,300   | 2,358,343                                | 3,887,000   |  |                       | 191,700                           | 5.2%                                      |
| 10E-- 2130 -- | HMO Insurance                  | 302,636     | 222,846                                  | 353,580     |  |                       | 50,944                            | 16.8%                                     |
| 10E-- 2140 -- | Dental Insurance               | 210,818     | 125,526                                  | 210,818     |  |                       | -                                 | 0.0%                                      |
| 10E-- 2150 -- | Health Insurance Waiver        | 32,226      | 36,755                                   | 45,200      |  |                       | 12,974                            | 40.3%                                     |
| 10E-- 2155 -- | Employee Assist Program        | 10,000      | -  | 10,000      |  |                       | -                                 | 0.0%                                      |
| 10E-- 2300 -- | Life Insurance                 | 57,524      | 23,365                                   | 42,000      |  |                       | (15,524)                          | -27.0%                                    |
| 10E-- 2310 -- | Long Term Disability           | 9,502       | 7,352                                    | 9,502       |  |                       | -                                 | 0.0%                                      |
| 10E-- 2810 -- | Employer TRS Contribution      | 238,641     | 179,646                                  | 243,000     |  |                       | 4,359                             | 1.8%                                      |
| 10E-- 2811 -- | Admin Board Paid TRS           | 304,170     | 188,310                                  | 304,170     |  |                       | -                                 | 0.0%                                      |
| 10E-- 2820 -- | Employer TRS-This Contribution | 266,131     | 185,128                                  | 266,131     |  |                       | -                                 | 0.0%                                      |
| 10E-- 2830 -- | Employer TRS Federal Funding   | 32,874      | 26,299                                   | 32,874      |  |                       | -                                 | 0.0%                                      |
| 10E-- 2840 -- | TRS Early Retirement Option    | 100,000     | 79,866                                   | -           |  |                       | (100,000)                         | -100.0%                                   |
| 10E-- 2845 -- | TRS-Retirement Penalty         | 27,043      | 24,998                                   | 30,000      |  |                       | 2,957                             | 10.9%                                     |
| 10E-- 2850 -- | Retirement Incentive           | 317,352     | 292,351                                  | 407,507     |  |                       | 90,155                            | 28.4%                                     |
| 10E-- 2855 -- | Retirement Sick Leave          | 66,561      | 66,561                                   | 33,313      |  |                       | (33,248)                          | -50.0%                                    |
| 10E-- 2860 -- | Retirement Health Insurance    | 200,016     | 118,737                                  | 311,600     |  |                       | 111,584                           | 55.8%                                     |
| 10E-- 2999 -- | Benefit Consultants            | 27,800      | 24,770                                   | 27,800      |  |                       | -                                 | 0.0%                                      |
| 10E-- 2 --    | Employee Benefits              | \$5,923,594 | \$3,963,328                              | \$6,224,495 |  |                       | \$300,901                         | 5.1%                                      |

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object    | Object Description               | 2011-12               |  | 2012-13                     |  | Percent Increase<br>(Budget to<br>Budget) |
|----------------|----------------------------------|-----------------------|--|-----------------------------|--|---|
|                |                                  | Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 | 2012-13<br>Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) |   |
| 10E--- 3100 -- | Professional & Technical Service | \$144,000             | \$38,696   | \$92,500                    | (\$51,500)                               | -35.8%                                    |
| 10E--- 3130 -- | Community Activities             | 40,000                | 7,139  | 65,000                      | 25,000                                   | 62.5%                                     |
| 10E--- 3140 -- | Instructional Profession Scvs    | 155,629               | 60,399   | 86,629                      | (69,000)                                 | -44.3%                                    |
| 10E--- 3141 -- | Workshops                        | 16,700                | 1,674  | 16,700                      | -  | 0.0%                                      |
| 10E--- 3142 -- | Staff Development                | 99,220                | 42,951   | 84,230                      | (14,990)                                 | -15.1%                                    |
| 10E--- 3143 -- | Mileage Reimbursement            | 38,482                | 29,825   | 40,442                      | 1,960                                    | 5.1%                                      |
| 10E--- 3145 -- | Interpreters                     | 1,000                 | 674  | 1,000                       | -  | 0.0%                                      |
| 10E--- 3146 -- | Professional Growth              | 86,880                | 34,935   | 83,880                      | (3,000)                                  | -3.5%                                     |
| 10E--- 3147 -- | Career Service Incentive         | 25,000                | 17,502   | 25,000                      | -  | 0.0%                                      |
| 10E--- 3148 -- | Personnel Recruitment            | 30,000                | 4,355  | 10,000                      | (20,000)                                 | -66.7%                                    |
| 10E--- 3149 -- | Meeting Expense                  | 12,900                | 3,417  | 12,500                      | (400)                                    | -3.1%                                     |
| 10E--- 3150 -- | Food Service Contract            | 488,019               | 484,990  | 606,200                     | 118,181                                  | 24.2%                                     |
| 10E--- 3161 -- | Annual License Fees              | 184,125               | 156,796  | 235,750                     | 51,625                                   | 28.0%                                     |
| 10E--- 3162 -- | Communication Reimbursement      | 27,060                | 23,430   | 27,060                      | -  | 0.0%                                      |
| 10E--- 3163 -- | Software                         | 90,500                | 35,457   | 89,395                      | (1,105)                                  | -1.2%                                     |
| 10E--- 3169 -- | Testing & Assessment             | 10,000                | -  | -                           | (10,000)                                 | -100.0%                                   |
| 10E--- 3170 -- | Audit Services                   | 28,815                | 18,600   | 28,815                      | -  | 0.0%                                      |
| 10E--- 3175 -- | Treasurer Expense                | 52,500                | 45,307   | 55,000                      | 2,500                                    | 4.8%                                      |
| 10E--- 3180 -- | Legal Services                   | 150,000               | 57,780   | 150,000                     | -  | 0.0%                                      |
| 10E--- 3190 -- | Other Professional Scvs          | 39,010                | 3,206  | 10,500                      | (28,510)                                 | -73.1%                                    |
| 10E--- 3191 -- | Athletic Referee & Judges        | 4,760                 | 4,840  | 4,760                       | -  | 0.0%                                      |
| 10E--- 3192 -- | Athletic Travel                  | 4,280                 | -  | 4,280                       | -  | 0.0%                                      |
| 10E--- 3193 -- | Textbook Binding                 | 3,300                 | -  | 3,000                       | (300)                                    | -9.1%                                     |
| 10E--- 3201 -- | Fixed Assets                     | -                     | -  | -                           | -  | #DIV/0!                                   |
| 10E--- 3230 -- | Repair & Maintenance             | 106,400               | 66,475   | 99,190                      | (7,210)                                  | -6.8%                                     |
| 10E--- 3231 -- | Print Management                 | 34,000                | 39,609   | 45,109                      | 11,109                                   | 32.7%                                     |
| 10E--- 3234 -- | Security/Fire Service Agreement  | 13,000                | -  | 13,000                      | -  | 0.0%                                      |
| 10E--- 3250 -- | Rental                           | -                     | -  | -                           | -  | #DIV/0!                                   |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Expenditure Budget as of May 7, 2012**

| Fund/Object | Object Description           | 2011-12               |  | 2011-12               |                  | 2012-13                                  |  | Percent Increase<br>(Budget to<br>Budget) |
|-------------|------------------------------|-----------------------|--|-----------------------|------------------|--|--|---|
|             |                              | Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 | Expenditure<br>Budget | Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) |  |   |
| 10E--- 3300 | Transportation Contract      | 1,000                 | 385  | 1,000                 | 1,000            | -  |  | 0.0%                                      |
| 10E--- 3311 | Field Trips-Non-Reimbursable | 5,100                 | 5,807  | 5,100                 | 5,800            | 700                                      |  | 13.7%                                     |
| 10E--- 3390 | Student Activities           | 1,700                 | -  | 1,700                 | 1,000            | (700)                                    |  | -41.2%                                    |
| 10E--- 3401 | Postage                      | 44,707                | 30,288   | 44,707                | 42,000           | (2,707)                                  |  | -6.1%                                     |
| 10E--- 3520 | Legal Notices                | 500                   | 387  | 500                   | 500              | -  |  | 0.0%                                      |
| 10E--- 3600 | Printing                     | 51,200                | 45,782   | 51,200                | 48,400           | (2,800)                                  |  | -5.5%                                     |
| 10E--- 3610 | Copier Machines              | 168,623               | 138,164  | 168,623               | 160,000          | (8,623)                                  |  | -5.1%                                     |
| 10E--- 3880 | Crossing Guards              | 5,117                 | 5,117  | 5,117                 | 6,000            | 883                                      |  | 17.3%                                     |
| 10E--- 3900 | Other Purchase Services      | 18,500                | 15,110   | 18,500                | 18,500           | -  |  | 0.0%                                      |
| 10E--- 3    | Purchased Services           | \$2,182,027           | \$1,419,096  | \$2,182,027           | \$2,173,140      | (\$8,887)                                |  | -0.4%                                     |

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object   | Object Description      | 2011-12               |  | 2011-12                            |  | 2012-13 |  | Percent Increase<br>(Budget to<br>Budget) |
|---------------|-------------------------|-----------------------|--|------------------------------------|--|---------|--|---|
|               |                         | Expenditure<br>Budget | Date Activity as<br>of<br>April 30, 2012 | Fiscal Year to<br>Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) |         |  |   |
| 10E---4100--- | General Supplies        | \$1,211,593           | \$960,429                                | \$1,211,593                        | \$0                                      | 0.0%    |  |   |
| 10E---4101--- | Snacks                  | 19,458                | 15,645                                   | 19,458                             | -  | 0.0%    |  |   |
| 10E---4102--- | Music Supplies          | 25,562                | 23,345                                   | 25,008                             | (554)                                    | -2.2%   |  |   |
| 10E---4103--- | Instrumental Music      | 5,700                 | 9,957                                    | 8,700                              | 3,000                                    | 52.6%   |  |   |
| 10E---4104--- | TLC Supplies            | 12,000                | 1,465                                    | 8,000                              | (4,000)                                  | -33.3%  |  |   |
| 10E---4105--- | Testing Materials       | -                     | -  | -                                  | -  | #DIV/0! |  |   |
| 10E---4108--- | Nursing Supplies        | 11,975                | 5,478                                    | 11,975                             | -  | 0.0%    |  |   |
| 10E---4109--- | Instructional Materials | 25,000                | 14,417                                   | 25,000                             | -  | 0.0%    |  |   |
| 10E---4110--- | Professional Materials  | 600                   | -  | 600                                | -  | 0.0%    |  |   |
| 10E---4111--- | Warehouse/Office Depot  | 23,300                | 14,115                                   | 20,921                             | (2,379)                                  | -10.2%  |  |   |
| 10E---4112--- | Student Planner         | 17,000                | 12,420                                   | 16,400                             | (600)                                    | -3.5%   |  |   |
| 10E---4120--- | Copier Paper            | 77,229                | 60,447                                   | 77,229                             | -  | 0.0%    |  |   |
| 10E---4146--- | Athletic Uniforms       | 2,000                 | 2,148                                    | 2,000                              | -  | 0.0%    |  |   |
| 10E---4147--- | PE Uniforms             | 8,500                 | 7,822                                    | 8,500                              | -  | 0.0%    |  |   |
| 10E---4148--- | Towel and Locks         | 19,800                | 12,692                                   | 19,800                             | -  | 0.0%    |  |   |
| 10E---4149--- | Roller Skating          | 7,700                 | 8,747                                    | 7,700                              | -  | 0.0%    |  |   |
| 10E---4190--- | Capital Under \$1,500   | 46,500                | 39,283                                   | 45,000                             | (1,500)                                  | -3.2%   |  |   |
| 10E---4200--- | Textbooks               | 358,225               | 227,586                                  | 296,272                            | (61,953)                                 | -17.3%  |  |   |
| 10E---4205--- | Lost Library Books      | -                     | 257                                      | 2,500                              | 2,500                                    | #DIV/0! |  |   |
| 10E---4210--- | Periodicals             | 925                   | 931                                      | 925                                | -  | 0.0%    |  |   |
| 10E---4220--- | Subscriptions           | 95,323                | 58,550                                   | 62,892                             | (32,431)                                 | -34.0%  |  |   |
| 10E---4230--- | Instructional Videos    | 1,500                 | 1,035                                    | 1,500                              | -  | 0.0%    |  |   |
| 10E---4240--- | Reference Materials     | 13,000                | 11,865                                   | 13,000                             | -  | 0.0%    |  |   |
| 10E---4700--- | Technology Supplies     | 20,323                | -  | 2,500                              | (17,823)                                 | -87.7%  |  |   |
| 10E---4710--- | Software                | 47,261                | 33,577                                   | 44,500                             | (2,761)                                  | -5.8%   |  |   |
| 10E---4790--- | Food Services Supplies  | 2,000                 | -  | 2,000                              | -  | 0.0%    |  |   |
| 10E---4900--- | Misc Supplies           | 17,492                | 5,730                                    | 15,740                             | (1,752)                                  | -10.0%  |  |   |
| 10E---4---    | Supplies                | \$2,069,966           | \$1,527,941                              | \$1,949,713                        | (\$120,253)                              | -5.8%   |  |   |

## Park Ridge Niles Community Consolidated School District 64

### 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object     | Object Description     | 2011-12               |  | 2012-13                     |  | Percent Increase<br>(Budget to<br>Budget) |
|-----------------|------------------------|-----------------------|--|-----------------------------|--|---|
|                 |                        | Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 | 2012-13<br>Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) |   |
| 10E--- 5110 --- | Building Improvements  | \$0                   | \$0  | \$0                         | \$0                                      | NA  |
| 10E--- 5310 --- | Equipment              | 34,495                | 5,391  | 33,550                      | (945)                                    | -2.7%                                     |
| 10E--- 5330 --- | Technology Equipment   | 179,800               | 143,340  | 139,000                     | (40,800)                                 | -22.7%                                    |
| 10E--- 5 ---    | Capital Outlay         | \$214,295             | \$148,731  | 172,550.00                  | (\$41,745)                               | -19.5%                                    |
| 10E--- 6400 --- | Dues & Fees            | \$61,500              | \$71,679   | \$91,500                    | \$30,000                                 | 48.8%                                     |
| 10E--- 6410 --- | Membership             | 20,325                | 15,650   | 20,325                      | -  | 0.0%                                      |
| 10E--- 6420 --- | Tournament Fees        | 2,400                 | 1,425  | 2,400                       | -  | 0.0%                                      |
| 10E--- 6800 --- | Tuition                | 3,261,102             | 1,918,650  | 1,917,000                   | (1,344,102)                              | -41.2%                                    |
| 10E--- 6800 --- | Tuition - Vision Scvs  | -                     | -  | 50,000                      | 50,000                                   | NA  |
| 10E--- 6800 --- | Tuition - Hearing Scvs | -                     | -  | 100,000                     | 100,000                                  | NA  |
| 10E--- 6810 --- | Diagnostics            | 132,000               | 164,079  | -                           | (132,000)                                | -100.0%                                   |
| 10E--- 6820 --- | MTSEP Administration   | 52,000                | -  | -                           | (52,000)                                 | -100.0%                                   |
| 10E--- 6 ---    | Other Objects          | \$3,529,327           | \$2,171,483  | \$2,181,225                 | (\$1,348,102)                            | -38.2%                                    |
| 10 ---          | Education Fund         | \$55,231,065          | \$38,336,396   | \$53,607,051                | (\$1,624,014)                            | -2.9%                                     |

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object | Object Description      | 2011-12            | 2011-12   | 2011-12          | 2012-13   | Dollar Increase<br>(Budget to Budget) | Percent Increase<br>(Budget to Budget) |
|-------------|-------------------------|--------------------|---|------------------|-----------|---------------------------------------|--|
|             |                         | Expenditure Budget | Fiscal Year to Date Activity as of April 30, 2012 | Tentative Budget |           |                                       |  |
| 20E--- 1100 | Administrative          | \$95,197           | \$76,335  | \$95,197         | \$0       | \$0                                   | 0.0%                                   |
| 20E--- 1311 | Stipend                 | 7,500              | 6,346   | -                | (7,500)   | (7,500)                               | -100.0%                                |
| 20E--- 1318 | Student Supervision     | -                  | 28,184  | 40,000           | 40,000    | 40,000                                | NA                                     |
| 20E--- 1530 | Secretary               | 40,936             | 33,524  | 40,936           | -         | -                                     | 0.0%                                   |
| 20E--- 1531 | Sub-Clerical            | -                  | 84  | 500              | 500       | 500                                   | NA                                     |
| 20E--- 1710 | Custodial               | 1,680,745          | 1,394,258   | 1,680,745        | -         | -                                     | 0.0%                                   |
| 20E--- 1720 | Grounds                 | 136,635            | 112,877   | 136,635          | -         | -                                     | 0.0%                                   |
| 20E--- 1730 | Maintenance             | 319,925            | 265,908   | 319,925          | -         | -                                     | 0.0%                                   |
| 20E--- 1740 | Warehouse               | 52,098             | 44,083  | 52,098           | -         | -                                     | 0.0%                                   |
| 20E--- 1750 | Summer Workers          | 50,320             | 43,919  | 50,320           | -         | -                                     | 0.0%                                   |
| 20E--- 1760 | Sub-Custodian           | 34,736             | 13,564  | 34,736           | -         | -                                     | 0.0%                                   |
| 20E--- 1790 | Custodial Overtime      | 84,000             | 62,360  | 84,000           | -         | -                                     | 0.0%                                   |
| 20E--- 1791 | Grounds Overtime        | 8,000              | 2,491   | 8,000            | -         | -                                     | 0.0%                                   |
| 20E--- 1792 | Maintenance Overtime    | 20,000             | 6,572   | 20,000           | -         | -                                     | 0.0%                                   |
| 20E--- 1--- | Salary                  | \$2,530,092        | \$2,090,505                                       | \$2,563,092      | \$33,000  | \$33,000                              | 1.3%                                   |
| 20E--- 2110 | Health Prevention       | \$3,200            | \$0   | \$0              | (\$3,200) | (\$3,200)                             | -100.0%                                |
| 20E--- 2120 | PPO Insurance           | 295,550            | 224,860   | 304,542          | 8,992     | 8,992                                 | 3.0%                                   |
| 20E--- 2130 | HMO Insurance           | 55,150             | 43,630  | 59,007           | 3,857     | 3,857                                 | 7.0%                                   |
| 20E--- 2140 | Dental Insurance        | 17,992             | 12,765  | 17,992           | -         | -                                     | 0.0%                                   |
| 20E--- 2150 | Health Insurance Waiver | 1,500              | 1,106   | 1,500            | -         | -                                     | 0.0%                                   |
| 20E--- 2300 | Life Insurance          | 4,590              | 2,296   | 4,590            | -         | -                                     | 0.0%                                   |
| 20E--- 2310 | Long Term Disability    | 500                | 186   | 500              | -         | -                                     | 0.0%                                   |
| 20E--- 2850 | Retirement Incentive    | -                  | 33  | -                | -         | -                                     | NA                                     |
| 20E--- 2855 | Retirement Sick Leave   | -                  | -   | -                | -         | -                                     | NA                                     |
| 20E--- 2930 | Clothing Allowance      | 11,275             | 10,208  | 11,275           | -         | -                                     | 0.0%                                   |
| 20E--- 2--- | Employee Benefits       | \$389,757          | \$295,084   | \$399,406        | \$9,649   | \$9,649                               | 2.5%                                   |



# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object     | Object Description              | 2011-12            |                     | 2011-12        |                  | 2012-13 |  | Dollar Increase (Budget to Budget) | Percent Increase (Budget to Budget) |
|-----------------|---------------------------------|--------------------|---------------------|----------------|------------------|---------|--|------------------------------------|-------------------------------------|
|                 |                                 | Expenditure Budget | Date Activity as of | Fiscal Year to | Tentative Budget |         |  |                                    |                                     |
|                 |                                 |                    | April 30, 2012      |                |                  |         |  |                                    |                                     |
| 20E--- 3110 --- | Architect Fees                  | \$200,000          | \$192,710           | \$200,000      | \$0              | 0.0%    |  |                                    |                                     |
| 20E--- 3111 --- | Construction Manager            | -                  | -                   | -              | -                | NA      |  |                                    |                                     |
| 20E--- 3112 --- | Other Engineering Fees          | 100,000            | 27,299              | -              | (100,000)        | -100.0% |  |                                    |                                     |
| 20E--- 3113 --- | Recycling                       | 3,300              | 1,623               | 3,500          | 200              | 6.1%    |  |                                    |                                     |
| 20E--- 3142 --- | Staff Development               | 2,500              | 188                 | 1,500          | (1,000)          | -40.0%  |  |                                    |                                     |
| 20E--- 3143 --- | Mileage Reimbursement           | 3,000              | 2,681               | 3,600          | 600              | 20.0%   |  |                                    |                                     |
| 20E--- 3146 --- | Professional Growth             | 2,000              | 1,702               | 2,000          | -                | 0.0%    |  |                                    |                                     |
| 20E--- 3203 --- | Vehicle Repair                  | 19,000             | 11,075              | 10,000         | (9,000)          | -47.4%  |  |                                    |                                     |
| 20E--- 3204 --- | HVAC's Repair                   | 125,500            | 200,156             | 180,000        | 54,500           | 43.4%   |  |                                    |                                     |
| 20E--- 3210 --- | Sanitation Services             | 40,000             | 27,623              | 40,000         | -                | 0.0%    |  |                                    |                                     |
| 20E--- 3227 --- | Plumbing Repair                 | 40,000             | 22,195              | 40,000         | -                | 0.0%    |  |                                    |                                     |
| 20E--- 3228 --- | Roof Repairs                    | 20,000             | 25,788              | 29,000         | 9,000            | 45.0%   |  |                                    |                                     |
| 20E--- 3229 --- | Grounds Scvs                    | 25,000             | 30,819              | 29,500         | 4,500            | 18.0%   |  |                                    |                                     |
| 20E--- 3230 --- | Repair & Maintenance            | 40,000             | 25,597              | 40,000         | -                | 0.0%    |  |                                    |                                     |
| 20E--- 3234 --- | Security/Fire Service Agreement | 31,000             | 57,866              | 50,000         | 19,000           | 61.3%   |  |                                    |                                     |
| 20E--- 3235 --- | Electrical Repair               | 21,250             | 10,602              | 10,000         | (11,250)         | -52.9%  |  |                                    |                                     |
| 20E--- 3236 --- | Inter Pest Management           | 12,000             | 2,080               | 7,500          | (4,500)          | -37.5%  |  |                                    |                                     |
| 20E--- 3237 --- | Tech Wiring & Repairs           | 50,000             | 23,002              | 45,000         | (5,000)          | -10.0%  |  |                                    |                                     |
| 20E--- 3238 --- | Elevator Repair & Maint         | 12,300             | 13,151              | 14,000         | 1,700            | 13.8%   |  |                                    |                                     |
| 20E--- 3251 --- | Rental Equipment                | 1,200              | 466                 | 1,200          | -                | 0.0%    |  |                                    |                                     |
| 20E--- 3252 --- | Parking Lot Rental              | 5,280              | 5,280               | 5,280          | -                | 0.0%    |  |                                    |                                     |
| 20E--- 3410 --- | Telephones                      | 200,000            | 158,365             | 225,000        | 25,000           | 12.5%   |  |                                    |                                     |
| 20E--- 3520 --- | Legal Notices                   | 5,000              | 190                 | 5,000          | -                | 0.0%    |  |                                    |                                     |
| 20E--- 3700 --- | Water Fees                      | 80,000             | 54,108              | 65,000         | (15,000)         | -18.8%  |  |                                    |                                     |
| 20E--- 3900 --- | Other Purchase Services         | 10,000             | -                   | 10,000         | -                | 0.0%    |  |                                    |                                     |
| 20E--- 3910 --- | Crossing Guards                 | 20,000             | 8,746               | 20,000         | -                | 0.0%    |  |                                    |                                     |
| 20E--- 3 ---    | Purchased Services              | \$1,068,330        | \$903,311           | \$1,037,080    | (\$31,250)       | -2.9%   |  |                                    |                                     |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Expenditure Budget as of May 7, 2012**

| Fund/Object   | Object Description   | 2011-12               |  | 2012-13<br>Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) | Percent Increase<br>(Budget to<br>Budget) |
|---------------|----------------------|-----------------------|--|-----------------------------|--|---|
|               |                      | Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 |                             |  |   |
| 20E---4560--- | Fuel                 | \$20,000              | \$12,218   | \$20,000                    | \$0                                      | 0.0%                                      |
| 20E---4650--- | Natural Gas          | 465,000               | 245,319  | 250,000                     | (215,000)                                | -46.2%                                    |
| 20E---4660--- | Electricity          | 356,000               | 370,201  | 477,100                     | 121,100                                  | 34.0%                                     |
| 20E---4710--- | Software             | 1,200                 | -  | 2,500                       | 1,300                                    | 108.3%                                    |
| 20E---4800--- | Electric Supplies    | 17,500                | 16,949   | 17,500                      | -  | 0.0%                                      |
| 20E---4810--- | Painting Supplies    | 25,000                | 10,809   | 20,000                      | (5,000)                                  | -20.0%                                    |
| 20E---4820--- | Ceiling Tile         | 2,000                 | 1,317  | 2,000                       | -  | 0.0%                                      |
| 20E---4830--- | HVAC's Supplies      | 12,850                | 18,083   | 15,000                      | 2,150                                    | 16.7%                                     |
| 20E---4840--- | Plumbing Supplies    | 11,400                | 12,309   | 16,400                      | 5,000                                    | 43.9%                                     |
| 20E---4850--- | Grounds Supplies     | 34,500                | 30,924   | 34,500                      | -  | 0.0%                                      |
| 20E---4860--- | Security Supplies    | 10,000                | 7,931  | 10,000                      | -  | 0.0%                                      |
| 20E---4900--- | Misc Supplies        | 21,900                | 12,818   | 21,900                      | -  | 0.0%                                      |
| 20E---4930--- | Custodial Supplies   | 100,000               | 65,346   | 100,000                     | -  | 0.0%                                      |
| 20E---4940--- | Maintenance Supplies | 20,000                | 3,470  | 20,000                      | -  | 0.0%                                      |
| 20E---4960--- | Clocks & PA Systems  | 25,000                | 23,773   | 30,000                      | 5,000                                    | 20.0%                                     |
| 20E---4---    | Supplies             | \$1,122,350           | \$831,466  | \$1,036,900                 | (\$85,450)                               | -7.6%                                     |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Expenditure Budget as of May 7, 2012**

| Fund/Object    | Object Description           | 2011-12                          |  | 2012-13<br>Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) | Percent Increase<br>(Budget to<br>Budget) |
|----------------|------------------------------|----------------------------------|--|-----------------------------|--|---|
|                |                              | 2011-12<br>Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 |                             |  |   |
| 20E--- 5110 -- | Building Improvements        | \$2,586,909                      | \$2,393,388  | \$0                         | (\$2,586,909)                            | -100.0%                                   |
| 20E--- 5120 -- | FAA Building Improvements    | -                                | -  | -                           | -  | NA  |
| 20E--- 5310 -- | Equipment                    | 133,100                          | 36,179   | 50,000                      | (83,100)                                 | -62.4%                                    |
| 20E--- 5320 -- | Classroom & Office Equipment | 58,000                           | 19,700   | 58,000                      | -  | 0.0%                                      |
| 20E--- 5--- -- | Capital Outlay               | \$2,778,009                      | \$2,449,267  | \$108,000                   | (\$2,670,009)                            | -96.1%                                    |
| 20E--- 6400 -- | Dues & Fees                  | \$1,000                          | \$60   | \$1,000                     | \$0                                      | 0.0%                                      |
| 20E--- 6900 -- | Other Objects                | 1,000                            | -  | 1,000                       | -  | 0.0%                                      |
| 20E--- 6--- -- | Other Objects                | \$2,000                          | \$60   | \$2,000                     | \$0                                      | 0.0%                                      |
| 20--- --- --   | Operations & Maintenance     | \$7,890,538                      | \$6,569,692  | \$5,146,478                 | \$13,772,329                             | \$13,772,329                              |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Expenditure Budget as of May 7, 2012**

| Fund/Object | Object Description      | 2011-12                          |  | 2012-13<br>Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) | Percent Increase<br>(Budget to<br>Budget) |
|-------------|-------------------------|----------------------------------|--|-----------------------------|--|---|
|             |                         | 2011-12<br>Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 |                             |  |   |
| 30E--- 6100 | Redemption of Principal | \$2,055,000                      | \$2,055,000  | \$2,160,000                 | \$105,000                                | 5.1%                                      |
| 30E--- 6200 | Interest                | 739,300                          | 396,800  | 627,888                     | (111,412)                                | -15.1%                                    |
| 30E--- 6400 | Dues & Fees             | 10,000                           | 3,578  | 10,000                      | -  | 0.0%                                      |
| 30E--- 6990 | Permanent Fund Transfer | 9,526                            | -  | 7,340                       | (2,186)                                  | -22.9%                                    |
| 30E--- 6    | Other Objects           | \$2,813,826                      | \$2,455,378  | \$2,805,228                 | (\$8,598)                                | -0.3%                                     |
| 30          | Debt Services           | \$2,813,826                      | \$2,455,378  | \$2,805,228                 | (\$8,598)                                | -0.3%                                     |

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object | Object Description           | 2011-12            |                     | 2011-12        |                  | 2012-13     |                 | Dollar Increase<br>(Budget to Budget) | Percent Increase<br>(Budget to Budget) |
|-------------|------------------------------|--------------------|---------------------|----------------|------------------|-------------|-----------------|---------------------------------------|--|
|             |                              | Expenditure Budget | Date Activity as of | Fiscal Year to | Tentative Budget | 2012-13     | Dollar Increase |                                       |  |
| 40E-1100    | Administrative               | \$30,628           | April 30, 2012      | \$30,628       |                  | \$30,628    | \$0             | 0.0%                                  |  |
| 40E-1530    | Secretary                    |                    |                     |                |                  |             |                 |                                       |  |
| 40E-1       | Salary                       | \$30,628           |                     | \$30,628       |                  | \$30,628    | \$0             | 0.0%                                  |  |
| 40E-3161    | Annual License Fees          |                    |                     |                |                  |             |                 |                                       |  |
| 40E-3300    | Transportation Contract      | \$5,000            |                     | \$4,284        |                  | \$5,000     | \$0             | 0.0%                                  |  |
| 40E-3310    | Transportation Special Ed    | 783,381            |                     | 619,389        |                  | 823,000     | 39,619          | 5.1%                                  |  |
| 40E-3311    | Field Trips-Non-Reimbursable | 700,900            |                     | 525,454        |                  | 650,000     | (50,900)        | -7.3%                                 |  |
| 40E-3312    | Music Field Trips            | 45,750             |                     | 26,007         |                  | 45,750      | -               | 0.0%                                  |  |
| 40E-3313    | Field Trips - Reimbursable   | 5,000              |                     | 3,652          |                  | 5,000       | -               | 0.0%                                  |  |
| 40E-3314    | Extended Day Field Trip      | 10,000             |                     | 9,761          |                  | 10,000      | -               | 0.0%                                  |  |
| 40E-3900    | Other Purchase Services      | 2,500              |                     | 2,093          |                  | 3,000       | 500             | 20.0%                                 |  |
| 40E-3       | Purchased Services           | 2,500              |                     | 647            |                  | 2,500       | -               | 0.0%                                  |  |
|             |                              | \$1,555,031        |                     | \$1,191,287    |                  | \$1,544,250 | (\$10,781)      | -0.7%                                 |  |
| 40          | Transportation               | \$1,585,659        |                     | \$1,221,915    |                  | \$1,574,878 | (\$10,781)      | -0.7%                                 |  |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Expenditure Budget as of May 7, 2012**

| Fund/Object    | Object Description            | 2011-12            | 2011-12   | 2011-12          | 2012-13   | Dollar Increase<br>(Budget to Budget) | Percent Increase<br>(Budget to Budget) |
|----------------|-------------------------------|--------------------|---|------------------|-----------|---------------------------------------|--|
|                |                               | Expenditure Budget | Fiscal Year to Date Activity as of April 30, 2012 | Tentative Budget |           |                                       |  |
| 50E--- 2710 -- | Employer FICA                 | \$817,923          | \$402,510   | \$817,923        | \$0       | 0.0%                                  |  |
| 50E--- 2720 -- | Employer Medicare             | 566,030            | 431,148   | 566,030          | -         | 0.0%                                  |  |
| 50E--- 2730 -- | Employer IMRF                 | 725,422            | 760,912   | 875,422          | 150,000   | 20.7%                                 |  |
| 50E--- 2 ---   | Employee Benefits             | \$2,109,375        | \$1,594,570                                       | \$2,259,375      | \$150,000 | 7.1%                                  |  |
| 50 ---         | Retirement (IMRF/SS/Medicare) | \$2,109,375        | \$1,594,570                                       | \$2,259,375      | \$150,000 | 7.1%                                  |  |

## Park Ridge Niles Community Consolidated School District 64

### 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object    | Object Description     | 2011-12               |  | 2012-13          |  | Percent Increase<br>(Budget to<br>Budget) |
|----------------|------------------------|-----------------------|--|------------------|--|---|
|                |                        | Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 | Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) |   |
| 60E--- 3110 -- | Architect Fees         | \$0                   | \$252,850  | \$500,000        | \$500,000                                | NA  |
| 60E--- 3112 -- | Other Engineering Fees | -                     | 8,500  | 100,000          | 100,000                                  | NA  |
| 60E--- 3 ---   | Purchased Services     | \$0                   | \$261,350  | \$600,000        | \$600,000                                | NA  |
| 60E--- 5110 -- | Building Improvements  | \$0                   | \$0  | \$1,800,000      | \$1,800,000                              | NA  |
| 60E--- 5 ---   | Capital Outlay         | \$0                   | \$0  | \$1,800,000      | \$1,800,000                              | NA  |
| 60 --- ---     | Capital Projects       | \$0                   | \$261,350  | \$2,400,000      | \$2,400,000                              | NA  |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Expenditure Budget as of May 7, 2012**

| Fund/Object          | Object Description      | 2011-12               |  | 2012-13<br>Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) | Percent Increase<br>(Budget to<br>Budget) |
|----------------------|-------------------------|-----------------------|--|-----------------------------|--|---|
|                      |                         | Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 |                             |  |   |
| 70E--- 6990 -- ----- | Permanent Fund Transfer | \$167,739             | \$0  | \$200,000                   | \$32,261                                 | 19.2%                                     |
| 70--- 6990 -- -----  | Working Cash            | \$167,739             | \$0  | \$200,000                   | \$32,261                                 | 19.2%                                     |



# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of May 7, 2012

| Fund/Object     | Object Description              | 2011-12               |  | 2011-12               |  | 2012-13                      |  | Percent Increase<br>(Budget to<br>Budget) |
|-----------------|---------------------------------|-----------------------|--|-----------------------|--|------------------------------|--|---|
|                 |                                 | Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 | Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 | Tentative Budget<br>(Budget) | Dollar<br>Increase<br>(Budget to Budget) |   |
| 80E--- 2920 --- | Unemployment Insurance          | \$40,000              |  | \$25,520              |  | \$40,000                     | \$0                                      | 0.0%                                      |
| 80E--- 2 ---    | Employee Benefits               | \$40,000              |  | \$25,520              |  | \$40,000                     | \$0                                      | 0.0%                                      |
| 80E--- 3204 --- | HVAC's Repair                   | \$0                   |  | \$0                   |  | \$0                          | \$0                                      | NA  |
| 80E--- 3228 --- | Roof Repairs                    | -                     |  | -                     |  | -                            | -  | NA  |
| 80E--- 3234 --- | Security/Fire Service Agreement | -                     |  | -                     |  | -                            | -  | NA  |
| 80E--- 3810 --- | Property Insurance              | 157,922               |  | 158,174               |  | 170,000                      | 12,078                                   | 7.6%                                      |
| 80E--- 3830 --- | School Board Legal Liability    | 10,490                |  | 10,490                |  | 12,000                       | 1,510                                    | 14.4%                                     |
| 80E--- 3840 --- | Workers Compensation            | 450,000               |  | 391,917               |  | 450,000                      | -  | 0.0%                                      |
| 80E--- 3850 --- | Criminal Background Checks      | 15,000                |  | 7,215                 |  | 15,000                       | -  | 0.0%                                      |
| 80E--- 3860 --- | Loss Prevention                 | 7,500                 |  | 5,339                 |  | 7,500                        | -  | 0.0%                                      |
| 80E--- 3870 --- | Bldg Appraisal                  | 1,000                 |  | 500                   |  | 1,000                        | -  | 0.0%                                      |
| 80E--- 3 ---    | Purchased Services              | \$641,912             |  | \$573,635             |  | \$655,500                    | \$13,588                                 | 2.1%                                      |
| 80E--- 4100 --- | General Supplies                | \$5,000               |  | \$1,871               |  | \$5,000                      | \$0                                      | 0.0%                                      |
| 80E--- 4 ---    | Supplies                        | \$5,000               |  | \$1,871               |  | \$5,000                      | \$0                                      | 0.0%                                      |
| 80E--- 5320 --- | Classroom & Office Equipment    | \$0                   |  | \$0                   |  | \$0                          | \$0                                      | NA  |
| 80E--- 5330 --- | Technology Equipment            | -                     |  | -                     |  | -                            | -  | NA  |
| 80E--- 5 ---    | Capital Outlay                  | \$0                   |  | \$0                   |  | \$0                          | \$0                                      | NA  |
| 80 ---          | Tort                            | \$686,912             |  | \$601,026             |  | \$700,500                    | \$13,588                                 | 2.0%                                      |

**Park Ridge Niles Community Consolidated School District 64**

**2012-13 Tentative Expenditure Budget as of May 7, 2012**

| Fund/Object | Object Description    | 2011-12                          |  | 2012-13<br>Tentative Budget | Dollar<br>Increase<br>(Budget to Budget) | Percent Increase<br>(Budget to<br>Budget) |
|-------------|-----------------------|----------------------------------|--|-----------------------------|--|---|
|             |                       | 2011-12<br>Expenditure<br>Budget | Fiscal Year to<br>Date Activity as<br>of<br>April 30, 2012 |                             |  |   |
| XX-----     | All Fund Expenditures | \$70,485,114                     | \$51,040,327   | \$68,693,510                | (\$1,791,604)                            | -2.5%                                     |