

To: Board of Education
Phil Bender, Superintendent

From: Rebecca Allard, Business Manager 

Date: August 26, 2013

Subject: Review of the 2013-14 Tentative Budget (Draft 3)

The *Illinois School Code* requires a public school to adopt its annual budget prior to the end of the first quarter of the fiscal year (*September 30th*). By satisfying this legal requirement, a school district may then expend funds and levy taxes. However, more importantly, the budget tells a story of the services and opportunities that are available to the students of District 64.

The 2013-14 budget is one of controlled growth, which continues to fulfill referendum initiatives and provides for the implementation of the fourth year of activities scheduled under the District's strategic plan and other District-wide priorities. The 2013-14 budget also accommodates the facility master plan and the 2013 summer capital projects at Carpenter, Field, Franklin and Lincoln.

This budget update now represents the actual revenues and expenditures as of June 28.

If you have questions prior to the Board meeting on August 26, please feel free to contact me in advance to clarify any of the information presented.

INDEX

Description	Page Number
Executive Summary • Investments in Student Learning • 2013-14 Estimated Statement of Position • 2013-14 Summary of Changes in Tentative Budget • 2013-14 Highlights of Operating Fund Budget	2 - 4 5 6 7 - 11
Budget Calendar	12
All Fund Budget Drivers	13 – 19
Board of Education Budget Actions: September – July	20 – 22
Fund Balance Policy	23
Other Financial Indicators	24
Financial Projections	25
Changes in Budgeted Amounts • Changes in Tentative Revenue Budget by Function <i>(green)</i> • Changes in Tentative Expenditure Budget by Object <i>(yellow)</i>	Tab 1
Revenue Documents • 2013-14 Tentative Revenue Budget Summary <i>(green)</i> • Comparison of Revenue by Object <i>(yellow)</i> • 2013-14 Tentative Revenue Budget <i>(blue)</i>	Tab 2
Expenditure Documents • 2013-14 Tentative Expenditure Budget Summary <i>(green)</i> • Comparison of Expenditures by Object <i>(yellow)</i> • 2013-14 Tentative Expenditure Budget <i>(blue)</i>	Tab 3
Illinois State Board of Education (ISBE) Budget Form	Tab 4

Executive Summary

Investments in Student Learning 2013-14

District 64 will enter the fourth year of implementation of its Strategic Plan, *"Journey of Excellence"* in 2013-14. 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 2013-14, Strategic Plan implementation activities will continue to 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 (CCSS) with technology integrated into the instruction of these standards, and the professional development needed to support this work. Now in their second year, seven instructional technology coaches will continue to provide job-embedded coaching to teachers in 2013-14.
- Work on the other Strategic Plan strategies also will move forward through specific committees.

In conjunction with the new Priority Standards/ Common Core State Standards for Mathematics (CCSSM), new mathematics curriculum materials have been adopted for grades K-8 based on recommendations from the Math Curriculum Review Committee as presented in spring 2013. A combination of online resources, consumable student "guides," and print textbooks will be utilized to support the delivery of high quality math instruction aligned with the CCSSM to all District 64 students.

A comprehensive professional development plan has been designed to support not only the implementation of the new math resources, but also the instructional shifts required to successfully implement the CCSSM. While the newly adopted mathematics materials will provide teachers with a critical resource to support student learning, teachers need continued opportunities to design rigorous instructional activities. In addition to year-long professional development opportunities, representatives from grade-level teams will convene this summer and during the school year to design additional learning experiences that support the CCSSM. Through this curriculum writing project, rich performance tasks will be identified from a number of resources and shared with all staff.

In the area of English Language Arts, half-day release time for teachers will be provided for professional development on writing, literature, and informational text to continue implementation of 21st century learning skills.

Curriculum writing funds will also support Middle School science teachers with aligning instruction to the newly released Next Generation Science Standards.

New materials are being evaluated for the current curriculum of the Transitional Program of Instruction (TPI) serving English language learners in all grades. New materials based on student need will be phased in over a two-year period.

For our Response to Intervention (RtI) efforts, District 64 will continue to explore simple, computer-based tools like STAR Reading and Math for measuring our students' responses to instruction. In addition, we will provide teachers serving on building-based Response to Intervention teams with release time to plan and implement building-based professional development related to RtI.

The District will continue to invest in technology to maintain, refresh, and provide additional resources for student learning. Guided by recommendations from the Board Advanced Technology Committee in spring 2013, the District will provide additional resources for each building and students to support the Strategic Plan goal of accelerating the use of advanced technology.

- Additional SmartBoards will be added throughout the District as we continue this initiative, which began four years ago. All classrooms in grades K-5 will have access to the SmartBoard technology, as well as all math classrooms in grades 6-8 to support the new math resources.
- Chromebooks will be purchased to introduce our students and teachers to these devices. The focus for 2013-14 will be exploration and exposure as students and teachers become familiar with the device and learn ways of integrating this technology into the curriculum.
- Additional iPads will be purchased to increase the number of devices available to students, with a goal of achieving a 1:4 ratio for grades K-2. iPads will continue to be available to support teaching and learning at all grade levels.
- The technology budget will also include funds to support and monitor a robust infrastructure to provide for a reliable network for student learning.

- The District is maintaining an array of on-line subscriptions that are used to support student learning. All of our core textbooks have online 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.

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 for summer 2013:

- At Carpenter School, phase 2 of a two-year mechanical upgrade project will be completed with the installation of a new heating plant to replace the original boilers. Air conditioning also will be completed, which will allow for better humidity and even temperature control throughout the school.
- At Lincoln Middle School, mechanical upgrades will include the installation of newer, more efficient boilers for heating.
- At Franklin School, a mechanical upgrades project will include replacing boilers along with making system improvements in the school's heating and air conditioning. The drinking water pipe system also will be replaced.
- At Field School, air conditioning will be added to the north gym.
- To continually refresh the learning environment, the District will replace classroom desks/chairs, and re-paint and carpet selected areas in several schools.

In addition, a 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. Several studies needed to complete the plan were deferred in 2012-13. *Pending Board approval*, an educational adequacy study that compares curriculum needs with facilities will be undertaken in 2013-14.

Community Consolidated School District 64
Estimated 2013-14 Statement of Position (August 26, 2013)

Fund	Unaudited Beginning Cash & Investment Balance	Add Tentative Budgeted Revenues	Less Tentative Budgeted Expenditures	Excess / Deficiency of Revenues Over Expenditures	Repay Inter-Fund Loan	Estimated Ending Cash & Investments Balance June 30, 2014
Education	\$23,108,065	\$58,370,334	\$57,061,368	\$1,308,966	-	\$24,417,031
Tort Immunity	\$1,618,843	595,414	794,818	(\$199,404)	-	\$1,419,439
Operations & Maintenance	\$160	8,322,108	5,703,210	\$2,618,898	(\$1,453,109)	\$1,165,949
Transportation	\$3,081,013	1,641,216	1,671,800	(\$30,584)	-	\$3,050,429
Retirement	\$1,291,572	1,678,687	2,700,893	(\$1,022,206)	-	\$269,366
Working Cash	\$12,312,920	563,700	173,700	\$390,000	\$1,453,109	\$14,156,029
Sub-Total - Operating Funds	\$41,412,573	\$71,171,459	\$68,105,789	\$3,065,670	\$0	\$44,478,243
Capital Projects	\$5,712,568	2,500	5,073,886	(\$5,071,386)	-	\$641,182
Total - Operating Funds	\$47,125,141	\$71,173,959	\$73,179,675	(\$2,005,716)	\$0	\$45,119,425
<i>**Fund Balance as a Percentage of Expense Budget</i>	63.6%					61.7%
Debt Service	3,417,654	3,075,400	2,808,775	266,625	-	3,684,279
Total - All Funds	\$50,542,795	\$74,249,359	\$75,988,450	(\$1,739,091)	\$0	\$48,803,704

***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 a cumulative total operating funds that include: education, operations and maintenance, transportation Illinois municipal retirement and working cash.*

Summary of Budget Changes

Tab 1 provides detailed information regarding changes in the tentative revenue and expenditure budgets since the July 8, meeting of the Board of Education.

Revenue Changes

Educational Fund revenue changes are focused in the areas, of state & federal funding. General State Aid (GSA) has increased by \$74,363 since July 8; originally, the State predicted a deeper proration in this funding source, ultimately the State funded GSA at the 2012-13 level. Federal funding has been increased by \$198,504 because of carry-over funds. Carry-over funds are unspent grant funds from one fiscal year and carried forward to a future fiscal year.

Transportation Fund revenue changes have been reduced \$13,571 based on the actual 2012-13 Transportation Reimbursement claim filed with the Illinois State Board of Education (ISBE). The finalized claim amount will not be known until December.

Expenditure Changes

Educational Fund expenditure changes have been made to all budget categories. The teacher salary line has been reduced by \$359,598 because of hiring practices and retirement savings. Employee benefits have increased by \$14,644. Purchased services, supplies and capital outlay have a net increase of \$56,862. This increase is a result of changes to the federal grants. The Other expense area has decreased by \$238,867 because of a reduction in out-of-district tuitions. The total Educational Fund expense reduction is \$526,959.

Actual insurance premiums were lower than estimated resulting in a reduction of \$36,502 in the Tort Immunity Fund.

The Operations and Maintenance Fund has been reduced by \$279,162 in the areas of salaries, purchased services, supplies and capital outlay. The largest decrease is the area of capital outlay.

The Transportation Fund has been increased by \$47,650 to accommodate anticipated cost increases because of student enrollment changes.

The Illinois Municipal Retirement Fund (IMRF) has increased by 161,343 because of accelerated retiree payments.

Highlights of the 2013-14 Operating Fund Budget

REVENUES

Overall, operating fund revenues are expected to decrease by \$3,527,669 or 4.7%. The chart below clarifies the budget deficit:

Comparison of Revenues	2012-13 Actuals as of June 30	2013-14 Tentative Budget	Dollard Change From 2012-13 Actuals	Percent Change From 2012-13 Actuals
Operating Funds	\$74,701,628	\$71,173,959	(\$3,527,669)	(4.7%)
Less Capital Projects	(\$5,502,467)	(\$2,500)	\$5,550,000	NA
Net Operating Funds	\$69,199,166	\$71,171,459	\$2,022,331	2.9%

As page 5 indicates the Operating Funds (Educational, Tort Immunity, Operations & Maintenance, Transportation, Retirement, and Working Cash) shows excess revenues over expenses of \$2,106,344.

When you factor in the Capital Projects Fund, expenditures exceed revenues by \$2,965,042. The Capital Projects Fund is drawing down its June 30, 2013 fund balance.

The largest source of revenue for District 64 is real estate property taxes.

Real Estate Property Taxes:

Since 1994, schools in Cook County have been subject to the Property Tax Extension Limitation Law (PTELL) or as it is commonly referred to as the "tax cap formula". 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 (Tax year previous December)
2006	3.4
2007	2.5
2008	4.1
2009	0.1
2010	2.7
2011	1.5
2012	3.0
2013	1.7

The following chart demonstrates that the 2011 tax collections are pacing at the same level of tax collections in prior years.

Tax Year	% of Tax Collections
2004	98.0%
2005	98.3%
2006	98.6%
2007	97.6%
2008	98.1%
2009	98.4%
2010	99.2%
2011	98.6%

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	\$1,051,421
2012-13	\$1,112,831

Several years ago, during the State budget process, the Governor transferred CPPRT funds to pay for the Regional Offices of Education, which is the reason public schools have seen the loss of CPPRT funds since 2010-11.

Other Local Revenue:

Other local revenue includes summer school tuitions, Jefferson pre-school tuition for community students, investment income, all student fees, milk and lunch fees, Jefferson Extended Day-Care fees, Park Ridge TIF payment, Before-school fees and other miscellaneous revenues.

The Park District Before and After School Program at Roosevelt will result in a reduction in both Jefferson after school care and the District before school program fees. Actual participation in these programs will ultimately determine revenue, but currently, the reduction is estimated at \$87,357.

A one-time Low Incidence Cooperative Agreement (LICA) dissolution payment will be eliminated (\$34,776) and the Maine Township Special Education Program (MTSEP) dissolution payment will be reduced from \$439,600 to \$259,364.

The Uptown Tax Increment Financing (TIF) revenue is currently being projected at the same level as 2012-13.

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
	Per Classification
Foundation Formula	620 Schools (71.9%)
Alternate Formula	170 Schools (19.7%)
Flat Grant	72 Schools (8.4%)

The 2012-13 foundation level was \$6,619; Illinois State Board of Education (ISBE) prorated this amount by 89%. District 64 is an alternate formula district and receives approximately \$385 per student (based on the prior year's average daily attendance). The States final proration factor, for the second year, is 89% resulting in D64 receiving approximately the same funding as the 2012-13 fiscal year.

Federal Revenue:

The Educational Fund currently receives the following federal revenues: Special Milk, IDEA, Title II Teacher Quality, and Medicaid.

EXPENSES

Currently, 2013-14 salaries are expected to increase by \$2,761,284 or 6.2% from the prior year budget. Salaries are aligned with collective bargaining agreements negotiated during the 2012-13 school year. In addition, the increase accommodates seven certified teachers for enrollment changes, the addition of one support staff to support the implementation of Senate Bill 7, and the reduction of the purchasing coordinator's position due to retirement.

The benefit area is expected to increase by \$884,397 or 10.4%. The PPO health insurance plans will increase by 7.8% and the HMO health insurance plan will increase by 0.2%. An additional \$161,343 has been added to the Retirement Fund to accommodate accelerated payments. Within the benefit section, there are also reductions in retirement incentives.

Purchased Services are anticipated to increase by \$874,481 or 15.9%. The Educational Fund will see a 18.0% increase, the Operations and Maintenance Fund will see a 5.1% reduction and the Capital Project Fund will realize an increase in architect and other engineering fees of 147.47%.

Supplies are anticipated to increase by \$513,125 or 20.8%.

Capital equipment and capital improvements are projected to increase by \$2,771,853 or 111.7%. The Educational Fund capital outlay is projected to increase by \$311,149 and includes the first year recommendation from the Board Advanced Technology Committee (BATC). The Operations and Maintenance Fund is expected to increase by \$209,544 and is intended to allow for small maintenance projects throughout the school year. The Capital Project fund is expected to increase by \$2,121,160 with summer projects at Carpenter, Lincoln, Field and Franklin.

The other expense area includes membership dues, other miscellaneous fees and tuitions to other schools, private placements for the District's special needs students and inter-fund transfers. This area is expected to increase by \$51,989.

2013 – 14 Budget Calendar

	Date of Board Meeting	Action
	February 11, 2013	• Review Financial Projections. • Board authorizes 2013-14 staffing plan. • Board authorizes preparation of the 2013–14 tentative budget in accordance with the Illinois School Code.
	March 18, 2013	• Board sets date of Public Hearing for re-adoption of the 2012-13 Budget. • Board places the revised 2012-13 Budget on public display for 30 days prior to public hearing and final adoption.
	April 22, 2013	• Board conducts a public hearing on the 2012–13 final budget prior to budget adoption. • Board adopts the 2012–13 budget.
	May 20, 2013	• Committee of the Whole – Board reviews draft of the 2013-14 tentative budget.
	July 8, 2013	• Board adopts 2013–14 tentative budget. • Board sets date of Public Hearing for final budget adoption. • Board places tentative budget on public display for 30 days prior to public hearing and final budget adoption.
	August 26, 2013	• Board reviews the final draft of the 2013-14 budget.
	September 9, 2013	• Board conducts a public hearing on the 2013-14 final budget prior to budget adoption.
	September 23, 2013	• Board adopts the 2013–14 budget.
	November 18, 2013	• Board reviews the 2013 tentative tax levy. • Board sets December 16, 2013, for the 2013 tax levy Public Hearing.
	December 16, 2013	• Board conducts a public hearing prior to adopting the 2013 tax levy. • Board approves the 2013 tax levy.

ALL FUND BUDGET DRIVERS

The following analysis provides notes to the detailed tables of revenues (Tab 1) and expenditures (Tab 2) by objects. Comparison percentages are measured against the 2012-13 budget until fiscal year end. The tentative budget will be adjusted at the close of the fiscal year to reflect a comparison against the unaudited actuals.

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 Educational Fund revenues are anticipated to increase by \$2,768,599 or 5.0%.
- Property taxes have the greatest impact on the variance and are expected to increase by 2,991,295 or 6.6%. As previously mentioned, property taxes are restricted by the tax cap legislation.
- Corporate Personal Property Replacement Taxes (CPPRT) are expected to remain at the 2012-13 collection rate.
- The before school program fees were increased by Board action on March 18.
- All other student fees are anticipated to remain at the 2012-13 level.
- The decrease in other local income is estimated at \$299,789 or 7.6%. This reduction is caused by a one-time LICA dissolution payment that will be eliminated (\$34,776) and the MTSEP dissolution payment being reduced from \$439,600 to \$259,364.
- General State Aid (GSA) is estimated to decline by \$2,051.
- Other state revenue will decline by \$94,914 or 4.5%.
- Federal revenues are estimated to increase by \$171,692 or 12.7% because of the carry-over funds have now been factored in.
- Consistent with past practice an interest transfer totaling \$186,900 is budgeted from the debt service and the working cash funds.

Expenditure Review

- **Salary:**

The salary area is the largest category in the Educational Fund budget. The salary line accounts for 77.9% (\$44,472,260) of the total Educational Fund budget. The salary category is estimated to increase by \$2,657,163 or 6.4% over the previous year's June 30 actual expenditures.

Teacher salaries account for 73.7% of the Educational Fund salary category, the following chart provides a reconciliation of the teacher salary category.

Description	Dollars
2012-13 PREA Scattergram Cost	\$30,659,523
Cost of step and lane movement	\$1,436,394
Change in Staffing: <i>Increase 7.0 for class section variation</i>	\$385,000
Longevity	\$220,164
Overloads	\$25,000
Savings from retirements	(\$149,886)
Savings from staff turnover	(\$140,467)
Total of (1200) teacher budget line	\$32,757,946

- **Benefits:**

The benefit area is the second largest category of the Educational Fund budget. The benefit line item accounts for 10.9% of the total Educational Fund budget and is anticipated to increase by 8.2% or \$469,453. The following contributes to the increase in this area:

Description	Dollars
PPO insurance	\$626,323
Dental insurance	\$32,977
Health Insurance waiver	(\$10,660)
Life Insurance	(\$1,925)
TRS – Federal salaries	\$21,402
TRS Early Retirement Option (ERO)	\$116,668
TRS Retirement Penalty	(\$27,451)
Retirement Incentive	(\$397,359)
Retirement Sick Leave	(\$32,956)
Retirement Health Insurance	\$37,043

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

The areas of purchased services, supplies and capital outlay account for 8.0% of the total Educational Fund budget and are expected to increase by approximately \$975,932. This increase accommodates the first year infrastructure BATC recommendation.

Purchased 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 3.2% of the total Educational Fund budget and is expected to increase by \$51,989 (when the inter-fund transfer is not considered). The major expenditure (\$1,711,133) 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 in revenues is \$339,783 or 3.9%. 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 state and federal funds for construction and/or maintenance projects received the preceding year for FAA sound abatement improvements.

Expenditure Review

- **Salary**
Salaries are anticipated to increase by \$103,499 or 4.0%.

- **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 covers the transfer of funds to the Capital Project Fund.

For a fair comparison of the ongoing expenses in the Operations & Maintenance Fund the following analysis is net of capital outlay (construction):

	2012-13	2013-14	%
	Actual Expenditures	Tentative Budget	Increase
Total Budget	\$8,751,915	\$5,703,210	-34.8%
Less: Building Improvement	(\$279,056)	(\$488,600)	75.1%
Less: Architect, Construction Manager and other Engineering Fees	(\$92,403)	(\$200,000)	116.4%
Less: Transfer to Capital Projects	(\$3,500,000)	\$0	NA
Net Operations & Maintenance Budget	\$4,880,456	\$5,014,610	2.7%

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 increased to correspond to the debt repayment schedule. All District 64'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.

Consistent with past practice, an interest transfer of \$13,200 to the Educational Fund is budgeted.

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 11.3% or \$208,368. 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.

Expenditure Review

- The expenditure budget is expected to increase by 3.3% or \$53,503.

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 7.3% or \$132,325. Revenue types include: property taxes, CPPRT and interest income.

Expenditure Review

- The Medicare portion of the Social Security rate is charged to all certified staff.
- Illinois Municipal Retirement Fund (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

- Interest income is the only source of revenue.

Expenditure Review

- Expenditures which would ordinarily be charged to the Operations and Maintenance Fund, but are required to 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

- Revenues in the working cash fund are expected to decrease by \$57,571 or 9.3%.

Expenditure Review

- Consistent with past practice, an interest transfer of \$173,700 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 \$58,254 or 8.9%. The main revenue source is property taxes.

Expenditure Review

- The tentative budget will increase by \$181,038 or 29.5%. \$150,000 of the increase is being driven by a security study and potential security enhancements in all District 64 buildings.

Board of Education – Budget Actions That Affect the 2013-14 Budget

September 2012 through June 2013

Governance Actions

- Board adopted the 2013-14 Tentative Budget & Established the Date of the Public Hearing (July 8, 2013)

Revenue Actions

- All Funds –
 - 2012 levy adopted totaling \$63,399,550 (December 10, 2012)
- Educational Fund
 - Approved the 2012-13 Student Fees (March 18, 2013)

Expense Actions

Educational Fund

- Park Ridge Education Association (PREA) contract ratification (September 27, 2012)
- Authorization of 2013-14 Staffing Plan (February 25, 2013)
- Approved the Food Service Contract Renewal (March 18, 2013)
- Adoption of the 2013-14 Health Insurance Rates (April 22, 2013)
- Park Ridge Teacher Assistant Association contract ratification (April 22, 2013)
- Approved the Adoption of Math Materials (April 22, 2013)
- Approved of Intergovernmental Agreement with District 62 and District 207 for Vision/O&M
- Approved the purchase of staff & student laptops, desktop computers and technology infrastructure improvements (May 20, 2013)
- Approved iPads, Chromebooks & Smart Boards (June 10, 2013)
- Approved the Intergovernmental Agreement for Shared Assistive Technology Services (June 10, 2013)

- Approved the 2013-14 Dental Rates (June 10, 2013)
- Approved the goals for the 2013-14 Student Fee Study (June 24, 2013)
- Approved the transfer of working cash interest to the Educational Fund (June 24, 2013)
- Approved the transfer of debt service interest to the Educational Fund (June 24, 2013)
- Approved the permanent transfer of funds from the Educational and Operations & Maintenance Funds to the Capital Projects Fund (June 24, 2013)
- Approved a 3.5% salary increase for Secretarial staff (June 24, 2013)
- Approved a 3.5% salary increase for the Custodial & Maintenance staff (June 24, 2013)
- Approved a 2.0% salary increase for the Following Exempt Staff: Technologists, Director of Facility Management, Administrative Assistant to the Superintendent, Public Information Coordinator, Assistant for Student Learning, Assistant Business Manager, Jefferson Day Care, Manager of Technology, Assistant Manager of Technology, District Traveling Nurse, District Warehouse/Delivery/Printer, and Occupational & Physical Therapists (June 24, 2013)
- Approved the annual bid for copier paper (June 24, 2013)
- Approved of Intergovernmental Agreement with the Board of the Niles Township District for Special Education #807 for the services of certain special education students (June 24, 2013)
- Approved 2013-14 salaries for administrators (July 8, 2013)
- Approved 3-year contract for the WEB Filtering System (August 12, 2013)

Operations & Maintenance Fund

- Approved the ISBE Maintenance Grant (June 10, 2013)
- Approved the annual bid for custodial supplies (June 10, 2013)
- Approved the annual Prevailing Wage Resolution (June 24, 2013)
- Approved parking lot repairs at six buildings (July 8, 2013)

Transportation Fund

- Approved the extension of the transportation contract (May 20, 2013)

Capital Projects Fund

- Approved Contract for the Carpenter Mechanical Upgrades Project (February 25, 2013)
- Approved Contract for the Franklin School Mechanical Upgrades Project (March 18, 2013)
- Approved Contract for the Lincoln Middle School Mechanical Upgrades Project (March 18, 2013)

- Approved Field School North Gym Air Conditioning Project (April 8, 2013)
- Approved Field School Asbestos Abatement Project (April 22, 2013)
- Approved Field School Window Caulking bid (June 24, 2013)
- Approved roof work at Field School (July 8, 2013)
- Approved the design fees for HVAC upgrades and Health and Life Safety work at Field School (August 12, 2013)

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 61.7% as of June 30, 2014 or almost \$45.1 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 2013 for the fourth consecutive year.

Fiscal Year	ISBE Financial Profile Designation	ISBE Financial Profile Score
2012	Financial Recognition	4.00
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 was affirmed as AA/Stable (January 2012).
- As of August 2012, Moody's reaffirmed District 64's rating of "Aa2". Moody's did remove the comment of "with a positive outlook" because of factors outside the District's control (*State of Illinois current financial situation as well as the State's inability to solve the unfunded liability for the pension system*).

Financial Projection

Will Be Adjusted in February 2014

TAB 1

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2013-14 Tentative Budget (August 26, 2013)
CHANGES IN TENTATIVE REVENUE BUDGET BY FUNCTION

EDUCATIONAL FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change
PROPERTY TAXES	\$48,351,360	\$48,351,360	\$0	0.0%
CORP. PERS. PROP. TAX	1,018,144	1,018,144	\$0	0.0%
INTEREST INCOME	292,100	292,100	\$0	0.0%
OTHER LOCAL REVENUES	3,633,694	3,633,694	\$0	0.0%
GENERAL STATE AID	1,285,350	1,359,713	\$74,363	5.8%
OTHER STATE AID	2,003,590	2,003,590	\$0	0.0%
FEDERAL AID	1,326,329	1,524,833	\$198,504	15.0%
TRANSFERS IN	186,900	186,900	\$0	0.0%
TOTAL	\$ 58,097,467	\$ 58,370,334	\$272,867	0.5%
% of Change		0.5%		
TORT FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change
PROPERTY TAXES	\$588,000	\$588,000	\$0	0.0%
INTEREST & Other INCOME	7,414	7,414	\$0	0.0%
TOTAL	\$ 595,414	\$ 595,414	\$0	0.0%
% of Change		0.0%		
OPERATIONS & MAINTENANCE FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change
PROPERTY TAXES	\$8,180,000	\$8,180,000	\$0	0.0%
INTEREST INCOME	3,600	3,600	\$0	0.0%
OTHER LOCAL REVENUES	\$88,508	\$88,508	\$0	0.0%
OTHER STATE AID	\$50,000	\$50,000	\$0	0.0%
TOTAL	\$ 8,322,108	\$ 8,322,108	\$0	0.0%
% of Change		0.00%		
TRANSPORTATION FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change
PROPERTY TAXES	\$985,000	\$985,000	\$0	0.0%
INTEREST INCOME	16,200	16,200	\$0	0.0%
OTHER LOCAL REVENUES	63,087	63,087	\$0	0.0%
OTHER STATE AID	590,500	576,929	(\$13,571)	-2.3%
TOTAL	\$ 1,654,787	\$ 1,641,216	(\$13,571)	-0.8%
% of Change		-0.8%		
ILL. MUNICIPAL RETIREMENT FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change
PROPERTY TAXES	\$1,576,000	\$1,576,000	\$0	0.0%
CORP. PERS. PROP. TAX	94,687	94,687	\$0	0.0%
INTEREST INCOME	8,000	8,000	\$0	0.0%
TOTAL	\$ 1,678,687	\$ 1,678,687	\$0	0.0%
% of Change		0.0%		
CAPITAL PROJECTS FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change
Interest	2,500	2,500	-	NA
Transfer	-	-	-	NA
TOTAL	\$ 2,500	\$ 2,500	-	NA
% of Change		NA		
WORKING CASH FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

2013-14 Tentative Budget (August 26, 2013)

CHANGES IN TENTATIVE REVENUE BUDGET BY FUNCTION

PROPERTY TAXES	\$	390,000	\$	390,000	\$	-	0.0%
INTEREST INCOME		173,700		173,700	\$	-	0.0%
TRANSFERS IN/SALE OF BO		-		-	\$	-	NA
TOTAL	\$	563,700	\$	563,700		\$0	0.0%

% of Change

0.0%

TOTAL OPERATING FUNDS

	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change
PROPERTY TAXES	\$ 60,070,360	\$ 60,070,360	\$ -	0.0%
CORP. PERS. PROP. TAX	1,112,831	1,112,831	\$ -	0.0%
INTEREST INCOME	503,514	503,514	\$ -	0.0%
OTHER LOCAL REVENUES	3,785,289	3,785,289	\$ -	0.0%
GENERAL STATE AID	1,285,350	1,359,713	\$ 74,363	5.8%
OTHER STATE AID	2,644,090	2,630,519	\$ (13,571)	-0.5%
FEDERAL AID	1,326,329	1,524,833	\$ 198,504	15.0%
TRANSFERS IN	186,900	186,900	\$ -	0.0%
TOTAL	\$ 70,914,663	\$ 71,173,959	\$259,296	0.4%

% of Change

0.4%

DEBT SERVICE FUND

	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change
PROPERTY TAXES	\$3,062,200	\$3,062,200	\$0	0.0%
INTEREST INCOME	13,200	13,200	\$0	0.0%
TOTAL	\$ 3,075,400	\$ 3,075,400	\$0	0.0%

% of Change

0.0%

TOTAL, ALL FUNDS

	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget	\$ Change	% Change
PROPERTY TAXES	\$ 63,132,560	\$ 63,132,560	\$ -	0.0%
CORP. PERS. PROP. TAX	1,112,831	1,112,831	\$ -	0.0%
INTEREST INCOME	516,714	516,714	\$ -	0.0%
OTHER LOCAL REVENUES	3,785,289	3,785,289	\$ -	0.0%
GENERAL STATE AID	1,285,350	1,359,713	\$ 74,363	5.8%
OTHER STATE AID	2,644,090	2,630,519	\$ (13,571)	-0.5%
FEDERAL AID	1,326,329	1,524,833	\$ 198,504	15.0%
TRANSFERS IN	186,900	186,900	\$ -	0.0%
TOTAL	\$ 73,990,063	\$ 74,249,359	\$259,296	0.4%

% of Change

0.4%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

2013-14 Tentative Budget (August 26, 2013)

CHANGES IN TENTATIVE EXPENDITURE BUDGET BY OBJECTS

EDUCATIONAL FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget as of August 26, 2013	\$ Change	% Change
SALARIES	\$44,831,858	\$44,472,260	(\$359,598)	-0.8%
EMPLOYEE BENEFITS	\$6,197,704	6,212,348	\$14,644	0.2%
PURCHASED SERVICES	\$2,063,908	2,135,766	\$71,858	3.5%
SUPPLIES & MATERIALS	\$1,969,603	1,979,807	\$10,204	0.5%
CAPITAL OUTLAY	\$460,335	435,135	(\$25,200)	-5.5%
OTHER	\$2,064,919	1,826,052	(\$238,867)	-11.6%
TOTAL	\$57,588,327	\$57,061,368	(\$526,959)	-0.9%
% Change		-0.9%		
TORT FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget as of August 26, 2013	\$ Change	% Change
EMPLOYEE BENEFITS	10,020	-10,020	-	0.0%
PURCHASED SERVICES	671,300	654,798	(16,502)	-2.5%
SUPPLIES & MATERIALS	-	-	-	NA
CAPITAL OUTLAY	\$150,000	\$130,000	(20,000)	NA
TOTAL	\$ 831,320	\$ 794,818	(36,502)	-4.4%
% Change		-4.4%		
OPERATIONS & MAINTENANCE FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget as of August 26, 2013	\$ Change	% Change
SALARIES	\$ 2,687,599	\$ 2,700,158	\$ 12,559	0.5%
EMPLOYEE BENEFITS	\$ 432,329	\$ 432,329	\$ -	0.0%
PURCHASED SERVICES	\$ 1,169,679	\$ 1,078,274	\$ (91,405)	-7.8%
SUPPLIES & MATERIALS	\$ 978,965	\$ 1,003,849	\$ 24,884	2.5%
CAPITAL OUTLAY	\$ 713,800	\$ 488,600	\$ (225,200)	-31.5%
OTHER	\$ -	\$ -	\$ -	NA
TOTAL	\$ 5,982,372	\$ 5,703,210	\$ (279,162)	-4.7%
% Change		-4.7%		
TRANSPORTATION FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget as of August 26, 2013	\$ Change	% Change
SALARIES	\$ 31,250	\$ 31,250	\$ -	0.0%
PURCHASED SERVICES	1,592,900	1,640,550	\$ 47,650	3.0%
TOTAL	\$ 1,624,150	\$ 1,671,800	\$47,650	2.9%
% Change		2.9%		
ILL. MUNICIPAL RETIREMENT FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget as of August 26, 2013	\$ Change	% Change
EMPLOYEE BENEFITS	\$2,539,550	\$2,700,893	\$161,343	6.4%
TOTAL	\$ 2,539,550	\$ 2,700,893	\$161,343	6.4%
% Change		6.4%		

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

2013-14 Tentative Budget (August 26, 2013)

CHANGES IN TENTATIVE EXPENDITURE BUDGET BY OBJECTS

CAPITAL IMPROVEMENT	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget as of August 26, 2013	\$ Change	% Change
PURCHASED SERVICES	\$ 873,886	\$ 873,886	\$ -	0.00%
CAPITAL IMPROVEMENTS	\$ 4,200,000	\$ 4,200,000	\$ -	0.00%
TOTAL	\$ 5,073,886	\$ 5,073,886	\$ -	0.00%
% Change		0.0%		

WORKING CASH FUND	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget as of August 26, 2013	\$ Change	% Change
TRANSFER OUT	\$240,100	\$173,700	(\$66,400)	-27.7%
TOTAL	\$ 240,100	\$ 173,700	(\$66,400)	-27.7%
% Change		-27.7%		

OPERATING FUNDS				
Salaries	\$ 47,550,707	\$ 47,203,668	\$ (347,039)	-0.7%
Employee Benefits	9,179,603	9,355,590	\$ 175,987	1.9%
Purchased Services	6,371,673	6,383,274	\$ 11,601	0.2%
Supplies & Materials	2,948,568	2,983,656	\$ 35,088	1.2%
Capital Outlay	5,524,135	5,253,735	\$ (270,400)	-4.9%
Other	2,064,919	1,826,052	\$ (238,867)	-11.6%
Transfer Out	240,100	173,700	(66,400)	NA
Grand Total Operating Funds	\$ 73,879,705	\$ 73,179,675	(\$700,030)	-0.9%
% Change		-0.9%		

Other Funds				
DEBT SERVICE	2013-14 Tentative Budget as of July 8, 2013	2013-14 Tentative Budget as of August 26, 2013	\$ Change	% Change
OTHER	\$ 2,795,575	\$ 2,797,175	\$ 1,600	0.1%
TRANSFERS OUT	11,600	11,600	\$0	NA
TOTAL	\$ 2,807,175	\$ 2,808,775	\$1,600	0.1%
% Change		0.1%		

GRAND TOTAL ALL FUNDS				
Salaries	\$ 47,550,707	\$ 47,203,668	\$ (347,039)	-0.7%
Employee Benefits	9,179,603	9,355,590	175,987	1.9%
Purchased Services	6,371,673	6,383,274	11,601	0.2%
Supplies & Materials	2,948,568	2,983,656	35,088	1.2%
Capital Outlay	5,524,135	5,253,735	(270,400)	-4.9%
Other	4,860,494	4,623,227	(237,267)	-4.9%
Transfer Out	251,700	185,300	(66,400)	NA
Grand Total Operating Funds	\$ 76,686,880	\$ 75,988,450	(\$698,430)	-0.9%
% Change		-0.9%		

TAB 2

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget (August 26, 2013)

	Fund											
Description of Revenue Source	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	2013-14 Tentative Budget	Actuals June 30, 2013	% of Budget Increase (Decrease)	
Current Year (2013)	\$25,806,338	\$4,400,000	\$1,600,000	\$530,000	\$840,000	\$0	\$210,000	\$315,000	33,701,338.0	\$31,687,863	6.4%	
Prior Year (2012)	22,671,522	3,800,000	1,470,000	460,000	740,000	-	180,000	275,000	29,596,522	28,796,762	2.8%	
Other Prior Year	(126,500)	(20,000)	(7,800)	(5,000)	(4,000)	-	-	(2,000)	(165,300)	(154,382)	7.1%	
Total Property Taxes	\$48,351,360	\$8,180,000	3,062,200	\$985,000	\$1,576,000	\$0	\$390,000	\$588,000	\$63,132,560	\$60,330,242	4.6%	
Corp Replace Tax	\$1,018,144	-	-	-	\$94,687	\$0	-	-	\$1,112,831	\$1,112,832	0.0%	
Interest Income	\$292,100	\$3,600	\$13,200	\$16,200	\$8,000	\$2,500	\$173,700	\$7,000	\$516,300	\$514,678	0.3%	
Tuition	\$299,501	-	-	-	-	-	-	-	\$299,501	\$299,435	0.0%	
Lunch	\$511,000	-	-	-	-	-	-	-	\$511,000	\$509,511	0.3%	
Registration	919,700	-	-	-	-	-	-	-	919,700	919,496	0.0%	
Pay Riders/Field Trips	-	-	-	63,087	-	-	-	-	63,087	63,008	0.1%	
Other Student	62,800	-	-	-	-	-	-	-	62,800	62,329	0.8%	
Total Student Fees	\$1,493,500	-	-	\$63,087	-	-	-	-	\$1,556,587	\$1,554,344	0.1%	
Extended Day Care	\$775,000	-	-	-	-	-	-	-	\$775,000	\$830,474	-6.7%	
TIF Payment	636,329	-	-	-	-	-	-	-	636,329	636,329	0.0%	
Before School Care	132,500	-	-	-	-	-	-	-	132,500	164,144	-19.3%	
LICA/MTISEP Reimb	259,364	-	-	-	-	-	-	-	259,364	474,376	-45.3%	
FAA - Local	-	-	-	-	-	-	-	-	-	-	NA	
Rental	-	56,556	-	-	-	-	-	-	56,556	55,920	1.1%	
Other	37,500	31,952	-	-	-	-	-	414	69,866	146,158	-52.2%	
Total Other Local	\$1,840,693	\$88,508	-	\$0	-	-	-	414.00	\$1,929,615	\$2,307,401	-16.4%	
General State Aid	1,359,713	-	-	-	-	-	-	-	1,359,713.00	\$1,361,764	-0.2%	
Other State	2,003,590	50,000	-	576,929	-	-	-	-	2,630,519	2,763,535	-4.8%	
Federal	1,524,833	-	-	-	-	-	-	-	1,524,833	1,649,801	-7.6%	
Total of State & Federal	\$4,888,136	\$50,000	-	\$576,929	-	-	-	-	\$5,515,065	\$5,775,100	-4.5%	
Transfer of Funds	186,900.00	-	-	-	-	-	-	-	186,900.00	\$5,684,659	-96.7%	
Total Revenue	\$58,370,334	\$8,322,108	\$3,075,400	\$1,641,216	\$1,678,687	\$2,500	\$563,700	\$595,414	\$74,249,359	\$77,578,691	-4.3%	
2013-14 Tentative Budget	\$58,370,334	\$8,322,108	\$3,075,400	\$1,641,216	\$1,678,687	\$2,500	\$563,700	\$595,414	Total			
Actuals: June 30, 2013	\$55,601,735	\$8,661,891	\$2,877,064	\$1,849,584	\$1,811,012	\$5,502,467	\$621,271	\$653,668		\$77,578,691		
% of Budget Increase (Decrease)	5.0%	-3.9%	6.9%	-11.3%	-7.3%	NA	-9.3%	-8.9%		-4.3%		

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2013-14 Tentative Budget (August 26, 2013)
COMPARISON OF REVENUES BY OBJECTS

	2009-10 ACTUAL	2010-11 Actual	2011-12 Actual	2012-13 Actuals as of 6/30/13	2013-14 Tentative Budget	\$ Change from the 2012-13 Actuals	% Change From 2012-13 Actuals
EDUCATIONAL FUND							
PROPERTY TAXES	\$ 42,434,968	\$41,738,064	\$43,820,413	\$45,360,065	\$48,351,360	\$2,991,295	6.6%
CORP. PERS. PROP. TAX	794,624	1,081,683	942,699	1,018,144	1,018,144	(\$0)	0.0%
INTEREST INCOME	700,091	199,036	221,526	291,975	292,100	\$125	0.0%
OTHER LOCAL REVENUES	3,972,131	3,983,098	3,817,255	3,933,483	3,633,694	(\$299,789)	-7.6%
GENERAL STATE AID	1,295,444	1,610,098	1,503,055	1,361,764	1,359,713	(\$2,051)	-0.2%
OTHER STATE AID	2,695,028	2,829,388	2,745,132	2,098,504	2,003,590	(\$94,914)	-4.5%
FEDERAL AID	2,121,369	1,289,359	1,317,001	1,353,141	1,524,833	\$171,692	12.7%
TRANSFERS IN	340,079	183,282	251,703	184,659	186,900	\$2,241	1.2%
TOTAL	\$ 54,353,734	\$ 52,914,008	\$ 54,618,783	\$ 55,601,735	\$ 58,370,334	\$ 2,768,599	5.0%
% of Change	4.1%	-2.6%	3.2%	1.8%	5.0%		
TORT FUND							
PROPERTY TAXES	\$ 1,343,640	\$993,965	\$724,240	\$646,342	\$588,000	(\$58,342)	-9.0%
INTEREST & Other INCOME	1,176	\$3,735	7,612	7,326	7,414	\$88	1.2%
TOTAL	\$ 1,344,816	\$ 997,700	\$ 731,852	\$ 653,668	\$ 595,414	(\$58,254)	-8.9%
% of Change	10.4%	-25.8%	-26.6%	-10.7%	-8.9%		
OPERATIONS & MAINTENANCE FUND							
PROPERTY TAXES	\$ 6,659,293	\$6,996,658	\$8,012,892	\$8,097,403	\$8,180,000	\$82,597	1.0%
INTEREST INCOME	1,373	709	1,748	3,552	3,600	\$48	1.3%
OTHER LOCAL REVENUES	265,009	\$1,929,550	\$114,044	\$164,275	\$88,508	(\$75,767)	-46.1%
OTHER STATE AID	-	-	\$241,586	\$100,000	\$50,000	(\$50,000)	-50.0%
FEDERAL AID	833,550	6,328,665	16,871	296,660	-	(\$296,660)	-100.0%
TRANSFERS IN	-	-	-	-	-	\$0	NA
TOTAL	\$ 7,759,225	\$ 15,255,582	\$ 8,387,141	\$ 8,661,891	\$ 8,322,108	(\$339,783)	-3.9%
% of Change	27.52%	96.61%	-45.02%	3.28%	-3.92%		
TRANSPORTATION FUND							
PROPERTY TAXES	\$ 2,016,552	\$1,793,132	\$1,582,025	\$1,205,431	\$985,000	(\$220,431)	-18.3%
INTEREST INCOME	3,838	5,885	10,024	16,115	16,200	\$85	0.5%
OTHER LOCAL REVENUES	73,428	77,721	91,479	63,008	63,087	\$79	0.1%
OTHER STATE AID	561,572	677,436	887,936	565,031	576,929	\$11,898	2.1%
TOTAL	\$ 2,655,390	\$ 2,554,174	\$ 2,571,465	\$ 1,849,584	\$ 1,641,216	(\$208,368)	-11.3%
% of Change	4.8%	-3.8%	0.7%	-28.1%	-11.3%		
ILL. MUNICIPAL RETIREMENT FUND							
PROPERTY TAXES	\$ 2,332,665	\$2,203,236	\$2,034,419	\$1,708,415	\$1,576,000	(\$132,415)	-7.8%
CORP. PERS. PROP. TAX	131,730	110,441	108,722	94,687	94,687	(\$0)	0.0%
INTEREST INCOME	8,963	5,455	8,376	7,910	8,000	\$90	1.1%
TOTAL	\$ 2,473,358	\$ 2,319,132	\$ 2,151,517	\$ 1,811,012	\$ 1,678,687	(\$132,325)	-7.3%
% of Change	12.5%	-6.2%	-7.2%	-15.8%	-7.3%		
CAPITAL PROJECTS FUND							
Interest	-	-	3,001,217	2,467	2,500	33	NA
Transfer	-	-	3,001,217	5,500,000	-	(5,500,000)	NA
TOTAL	\$ -	\$ -	\$ 3,001,217	\$ 5,502,467	\$ 2,500	(5,500,000)	NA
% of Change		NA		NA			
WORKING CASH FUND							
PROPERTY TAXES	\$ 1,010,278	\$ 497,261	\$ 268,434	\$ 448,596	\$ 390,000	\$ (58,596)	-13.1%
INTEREST INCOME	669,253	167,739	231,519	172,674	173,700	\$ 1,026	0.6%
TOTAL	\$ 1,679,531	\$ 665,000	\$ 499,953	\$ 621,271	\$ 563,700	(\$57,571)	-9.3%
% of Change	35.3%	-60.4%	-24.8%	24.3%	-9.3%		
TOTAL OPERATING FUNDS							
PROPERTY TAXES	\$ 55,797,396	\$ 54,222,316	\$ 56,442,423	\$ 57,466,251	\$ 60,070,360	\$ 2,604,109	4.5%
CORP. PERS. PROP. TAX	926,354	1,192,124	1,051,421	1,112,832	1,112,831	\$ (1)	0.0%
INTEREST INCOME	1,384,694	382,559	480,805	502,020	503,514	\$ 1,494	0.3%
OTHER LOCAL REVENUES	4,310,568	5,990,369	4,022,778	4,160,767	3,785,289	\$ (375,478)	-9.0%
GENERAL STATE AID	1,295,444	1,610,098	1,503,055	1,361,764	1,359,713	\$ (2,051)	-0.2%
OTHER STATE AID	3,256,600	3,506,824	3,874,654	2,763,535	2,630,519	\$ (133,016)	-4.8%
FEDERAL AID	2,954,919	7,618,024	1,333,872	1,649,801	1,524,833	\$ (124,968)	-7.6%
TRANSFERS IN	340,079	183,282	251,703	5,684,659	186,900	\$ (5,497,759)	-96.7%
TOTAL	\$ 70,266,054	\$ 74,705,596	\$ 68,960,711	\$ 74,701,628	\$ 71,173,959	(\$3,527,669)	-4.7%
% of Change	7.3%	6.3%	-7.7%	8.3%	-4.7%		

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2013-14 Tentative Budget (August 26, 2013)
COMPARISON OF REVENUES BY OBJECTS

DEBT SERVICE FUND	2009-10 ACTUAL	2010-11 Actual	2011-12 Actual	2012-13 Actuals as of 6/30/13	2013-14 Tentative Budget	\$ Change from the 2012-13 Actuals	% Change From 2012-13 Actuals
PROPERTY TAXES	\$ 2,758,703	\$2,596,623	\$3,132,945	\$2,863,992	\$3,062,200	\$198,208	6.9%
INTEREST INCOME	42,412	9,526	9,261	13,072	13,200	\$128	1.0%
OTHER LOCAL REVENUES	-	-	-	-	-	\$0	NA
GENERAL STATE AID	79,460	-	-	-	-	\$0	NA
TOTAL	\$ 2,880,575	\$ 2,606,149	\$ 3,142,205	\$ 2,877,064	\$ 3,075,400	\$198,336	6.9%
% of Change	-24.9%	-9.5%	20.6%	-8.4%	6.9%		
TOTAL, ALL FUNDS							
	2009-10 ACTUAL	2010-11 Actual	2011-12 Actual	2012-13 Actuals as of 6/30/13	2013-14 Tentative Budget	\$ Change from the 2012-13 Actuals	% Change From 2012-13 Actuals
PROPERTY TAXES	\$ 58,556,099	\$ 56,818,939	\$59,575,368	\$ 60,330,242	\$ 63,132,560	\$ 2,802,318	4.6%
CORP. PERS. PROP. TAX	926,354	1,192,124	1,051,421	1,112,832	1,112,831	\$ (1)	0.0%
INTEREST INCOME	1,427,106	392,085	3,491,283	515,092	516,714	\$ 1,622	0.3%
OTHER LOCAL REVENUES	4,310,568	5,990,369	4,022,778	4,160,767	3,785,289	\$ (375,478)	-9.0%
GENERAL STATE AID	1,374,904	1,610,098	1,503,055	1,361,764	1,359,713	\$ (2,051)	-0.2%
OTHER STATE AID	3,256,600	3,506,824	3,874,654	2,763,535	2,630,519	\$ (133,016)	-4.8%
FEDERAL AID	2,954,919	7,618,024	1,333,872	1,649,801	1,524,833	\$ (124,968)	-7.6%
TRANSFERS IN	340,079	183,282	251,703	5,684,659	186,900	\$ (5,497,759)	-96.7%
TOTAL	\$ 73,146,629	\$ 77,311,745	\$75,104,133	\$ 77,578,691	\$ 74,249,359	(\$3,329,332)	-4.3%
% of Change	5.5%	5.7%	-2.9%	3.3%	-4.3%		

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
Educational Fund						
10R000 1111 0000 00 00	CURRENT YEAR LEVY	\$24,300,000	\$24,054,003	\$25,590,000	\$1,535,997	6.4%
10R000 1112 0000 00 00	FIRST PRIOR YEAR LEVY	20,856,103	20,970,061	22,480,000	\$1,509,939	7.2%
10R000 1113 0000 00 00	OTHER PRIOR YEAR LEVY	(100,000)	(113,467)	(125,000)	(\$11,533)	10.2%
10R000 1141 0000 00 00	SPEC ED CURRENT YEAR LEVY	270,000	201,820	216,338	\$14,518	7.2%
10R000 1142 0000 00 00	SPEC ED FIRST PRIOR YEAR LEVY	247,550	248,905	191,522	(\$57,383)	-23.1%
10R000 1143 0000 00 00	SPEC ED OTHER PRIOR YEAR LEVY	(500)	(1,257)	(1,500)	(\$243)	19.4%
10R--- 11-- -----	*TOTAL TAXES	\$45,573,153	\$45,360,065	\$48,351,360	\$2,991,295	6.6%
10R000 1230 0000 00 00	CORP PERS PROP REPLACE TAX	\$942,699	\$1,018,144	\$1,018,144	(\$0)	0.0%
10R000 1311 0000 00 00	REGULAR TUITION	\$42,848	\$56,938	\$57,000	\$62	0.1%
10R000 1321 0000 00 00	SUMMER SCHOOL TUITION	190,229	242,497	242,501	\$4	0.0%
10R000 1342 0000 00 00	SPED ED TUITION (LEA)	-	-	-	-	NA
10R--- 13-- -----	*TOTAL TUITION	\$233,077	\$299,435	\$299,501	\$66	0.0%
10R000 1510 0000 00 00	INTEREST ON INVESTMENTS	\$218,762	\$291,060	\$291,100	\$40	0.0%
10R000 1512 0000 00 00	INTEREST ON TAXES	2,764	915	1,000	\$85	9.3%
10R--- 15-- -----	*TOTAL TAXES	\$221,526	\$291,975	\$292,100	\$125	0.0%
10R201 1610 0000 00 00	ELEM MILK	\$9,934	\$9,835	\$9,900	\$65	0.7%
10R203 1610 0000 00 00	ELEM MILK	15,682	15,979	16,000	\$21	0.1%
10R205 1610 0000 00 00	ELEM MILK	10,515	8,898	8,900	\$2	0.0%
10R207 1610 0000 00 00	ELEM MILK	15,430	16,281	16,300	\$19	0.1%
10R209 1610 0000 00 00	ELEM MILK	16,747	16,378	16,400	\$22	0.1%
10R301 1611 0000 00 00	PUPIL LUNCH	231,867	245,009	246,300	\$1,291	0.5%
10R303 1611 0000 00 00	PUPIL LUNCH	185,301	197,130	197,200	\$70	0.0%
10R000 1690 0000 00 00	OTHER FOOD SERVICE REVENUE	-	-	-	-	NA
10R--- 16-- -----	*TOTAL FOOD SERVICE	\$485,476	\$509,511	\$511,000	\$1,489	0.3%
10R--- 17-- -----	*TOTAL OTHER STUDENT FEES	\$60,459	\$62,329	\$62,800	\$471	0.8%
10R--- 18-- -----	*TOTAL REGISTRATION FEES	\$931,847	\$919,496	\$919,700	\$204	0.0%
10R000 1920 0000 00 00	DONATION FROM PRIVATE SOURCE	1,150	3,666	3,700	35	0.9%
10R000 1931 0000 00 00	SALE OF FIXED ASSET	0	0	0	-	#DIV/0!
10R403 1933 0000 00 00	DAY CARE PROGRAM FEES	732,700	830,474	775,000	(55,474)	-6.7%
10R000 1950 0000 00 00	REFUND PRIOR YEAR EXPENDITURE	22,959	24,562	24,600	38	0.2%
10R000 1951 0000 00 00	LICA REIMBURSEMENT	34,776	34,776	0	(34,776)	-100.0%
10R000 1952 0000 00 00	MTSEP REIMBURSEMENT	439,600	439,600	259,364	(180,236)	-41.0%
10R000 1960 0000 00 00	TIF PAYMENT	636,329	636,329	636,329	(0)	0.0%
10R000 1994 0000 00 00	BS/LUNCH SUPERVISION FEE	-	-	-	-	NA

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
10R201 1994 0000 00 00	BS/LUNCH SUPERVISION FEE	20,107	23,122	23,200	78	0.3%
10R203 1994 0000 00 00	BS/LUNCH SUPERVISION FEE	30,983	35,792	35,800	8	0.0%
10R205 1994 0000 00 00	BS/LUNCH SUPERVISION FEE	34,723	37,217	37,300	84	0.2%
10R207 1994 0000 00 00	BS/LUNCH SUPERVISION FEE	31,274	31,883	0	(31,883)	-100.0%
10R209 1994 0000 00 00	BS/LUNCH SUPERVISION FEE	31,497	36,130	36,200	70	0.2%
10R000 1999 0000 00 00	OTHER REVENUE	6,811	9,162	9,200	38	0.4%
10R--- 19-----	*TOTAL OTHER REVENUE	2,022,909	2,142,712	1,840,693	(302,019)	-14.1%
10R--- 1-----	*TOTAL LOCAL INCOME	50,471,146	50,603,667	53,295,298	2,691,631	5.3%
10R000 3001 0000 00 00	GENERAL STATE AID	\$1,353,000	\$1,361,764	\$1,359,713	(\$2,051)	-0.2%
10R000 3100 0000 00 00	SPEC ED - PRIVATE FACILITY	\$388,750	\$434,319	\$388,750	(\$45,569)	-10.5%
10R000 3105 0000 00 00	SPEC ED - EXTRAORDINARY	556,232	520,018	556,232	\$36,214	7.0%
10R000 3110 0000 00 00	SPEC ED - PERSONNEL	1,051,373	1,075,336	1,051,373	(\$23,963)	-2.2%
10R000 3120 0000 00 00	SPEC ED - ORPHANAGE INDIVIDUAL	181,190	60,979	0	(\$60,979)	-100.0%
10R000 3130 0000 00 00	SPEC ED - ORPHANAGE SUMMER SCH	12,314	-	\$0	\$0	NA
10R000 3145 0000 00 00	SPEC ED SUMMER SCHOOL	6,012	3,079	-	(\$3,079)	-100.0%
10R000 3305 0000 00 00	BILINGUAL EDUCATION	2,164	77	2,164	\$2,087	2710.4%
10R000 3360 0000 00 00	STATE FREE LUNCH	1,750	1,375	1,750	\$376	27.3%
10R000 3651 0000 00 00	NATIONAL BOARD CERTIFICATION	-	-	-	\$0	NA
10R000 3900 0000 00 00	OTHER STATE REVENUE	3,321	3,321	3,321	\$0	0.0%
10R--- 3-----	*TOTAL OTHER STATE REVENUE	\$2,203,106	\$2,098,504	\$2,003,590	(\$94,914)	-4.5%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
10R000 4215 0000 00 00	SPECIAL MILK	49,639	34,694	32,523	(2,171)	-6.3%
	IDEA PRESCHOOL	17,926	16,488	17,873	1,385	8.4%
10R000 4620 0000 00 00	IDEA FLOW-THROUGH	1,119,000	1,044,695	1,204,607	159,912	15.3%
10R000 4625 0000 00 00	IDEA ROOM & BOARD	28,000	7,143	7,142	(1)	0.0%
10R000 4856 0000 00 00	ARRA IDEA PRESCHOOL	-			-	NA
10R000 4857 0000 00 00	ARRA IDEA FLOW-THROUGH	-			-	NA
10R000 4880 0000 00 00	OTHER FEDERAL REVENUE	1,182	1,182	1,182	0	0.0%
10R000 4932 0000 00 00	TITLE II TEACHER QUALITY	74,975	62,431	74,975	12,544	20.1%
10R000 4971 0000 00 00	TECHNOLOGY ENHANCING ED	-			-	NA
10R000 4991 0000 00 00	MEDICAID MATCH-ADMIN OUTREACH	163,550	135,778	135,800	22	0.0%
10R000 4992 0000 00 00	MEDICAID FEE FOR SERVICE	50,731	50,731	50,731	0	0.0%
10R--- 49-----	*TOTAL FEDERAL REVENUE	\$1,505,003	\$1,353,141	\$1,524,833	\$171,692	12.7%
10R000 7120 0000 00 00	PERM TRANS WC INTEREST	\$240,100	\$171,954	\$173,700	\$1,746	1.0%
10R000 7140 0000 00 00	PERM TRANSFER OF INTEREST	9,261	12,705	13,200	495	3.9%
10R--- 71-----	*TOTAL TRANSFER IN	\$249,361	\$184,659	\$186,900	\$2,241	1.2%
10-----	*TOTAL EDUCATIONAL FUND	\$55,781,616	\$55,601,735	\$58,370,334	\$2,768,599	5.0%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
----------------	---------------------	---------------------------	---	--	--	---

Operations & Maintenance Fund

20R000 1111 0000 00 0	CURRENT YEAR LEVY	\$4,300,000	\$4,163,563	\$4,400,000	\$236,437	5.7%
20R000 1112 0000 00 0	FIRST PRIOR YEAR LEVY	3,932,284	3,953,799	3,800,000	(\$153,799)	-3.9%
20R000 1113 0000 00 0	OTHER PRIOR YEAR LEVY	(2,500)	(19,960)	(20,000)	(\$40)	0.2%
20R--- 11-- -----	*TOTAL TAXES	\$8,229,784	\$8,097,403	\$8,180,000	\$82,597	1.0%
20R000 1510 0000 00 0	INTEREST ON INVESTMENTS	\$1,300	\$3,382	\$3,400	\$18	0.5%
20R000 1512 0000 00 0	INTEREST ON TAXES	500	171	200	\$29	17.2%
20R--- 15-- -----	*TOTAL INTEREST	\$1,800	\$3,552	\$3,600	\$48	1.3%
20R000 1910 0000 00 0	BUILDING RENTAL	\$43,100	\$26,370	\$26,400	\$30	0.1%
20R220 1910 0000 00 0	BUILDING RENTAL	29,652	29,550	30,156	\$606	2.1%
20R000 1950 0000 00 0	REFUND PRIOR YEAR EXPENDITURE	1,000	155	1,000	\$845	545.2%
20R000 1995 0000 00 7	FAA-CHICAGO DEPT. OF AVIATION	-	-	-	\$0	NA
20R000 1995 0000 00 7	FAA-CHICAGO DEPT. OF AVIATION	74,167	74,165	-	(\$74,165)	-100.0%
20R000 1997 0000 00 0	E-RATE	40,100	30,452	30,452	(\$0)	0.0%
20R000 1999 0000 00 0	OTHER REVENUE	500	3,584	500	(\$3,084)	-86.0%
20R--- 19-- -----	*TOTAL OTHER REVENUE	\$188,519	\$164,275	\$88,508	(\$75,767)	-46.1%
20R--- 1--- -----	*TOTAL LOCAL REVENUE	\$8,420,103	\$8,265,230	\$8,272,108	\$6,878	0.1%
20R000 3900 0000 00 0	OTHER STATE REVENUE (LIGHTING)	\$100,000	\$100,000	\$50,000	(\$50,000)	-50.0%
20R--- 39-- -----	*TOTAL STATE REVENUE	\$100,000	\$100,000	\$50,000	(\$50,000)	-50.0%
20R000 4900 0000 00 7	OTHER FEDERAL REVENUE (FEMA)	\$0	\$0	\$0	\$0	NA
20R000 4999 0000 00 7	FAA FUNDS	-	-	-	-	NA
20R000 4999 0000 00 7	FAA FUNDS	296,666	296,660	-	(296,660)	-100.0%
20R--- 49-- -----	*TOTAL FEDERAL REVENUE	\$296,666	\$296,660	\$0	(\$296,660)	-100.0%
20-----	*TOTAL OPERATIONS & MAINTENANCE	\$8,816,769	\$8,661,891	\$8,322,108	(\$339,783)	-3.9%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
Debt Service Fund						
30R000 1111 0000 00 00	CURRENT YEAR LEVY	\$1,390,000	\$1,451,970	\$1,600,000	\$148,030	10.2%
30R000 1112 0000 00 00	FIRST PRIOR YEAR LEVY	1,412,058	1,419,784	1,470,000	\$50,216	3.5%
30R000 1113 0000 00 00	OTHER PRIOR YEAR LEVY	(4,696)	(7,762)	(7,800)	(\$38)	0.5%
30R--- 11-----	*TOTAL TAXES	\$2,797,362	\$2,863,992	\$3,062,200	\$198,208	6.9%
30R000 1510 0000 00 00	INTEREST ON INVESTMENTS	\$9,076	\$13,011	\$13,100	\$89	0.7%
30R000 1512 0000 00 00	INTEREST ON TAXES	185	61	\$100	\$39	63.2%
30R--- 15-----	*TOTAL INTEREST	\$9,261	\$13,072	\$13,200	\$128	42.5%
30-----	*TOTAL DEBT SERVICES	\$2,806,623	\$2,877,064	\$3,075,400	\$198,336	6.9%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
Transportation Fund						
40R000 1111 0000 00 00	CURRENT YEAR LEVY	\$525,000	\$504,598	\$530,000	\$25,402	5.0%
40R000 1112 0000 00 00	FIRST PRIOR YEAR LEVY	701,393	705,231	460,000	(\$245,231)	-34.8%
40R000 1113 0000 00 00	OTHER PRIOR YEAR LEVY	(1,000)	(4,398)	(5,000)	(\$602)	13.7%
40R--- 11-- -----	*TOTAL TAXES	\$1,225,393	\$1,205,431	\$985,000	(\$220,431)	-18.3%
40R--- 14-- -----	*TOTAL PAY RIDER FEES	\$91,580	\$63,008	\$63,087	\$79	0.1%
40R000 1510 0000 00 00	INTEREST ON INVESTMENTS	\$9,918	\$16,084	\$16,100	\$16	0.1%
40R000 1512 0000 00 00	INTEREST ON TAXES	250	30	100	\$70	228.4%
40R--- 15-- -----	*TOTAL INTEREST INCOME	\$10,168	\$16,115	\$16,200	\$85	0.5%
40R000 1950 0000 00 00	REFUND PRIOR YEAR EXPENDITURE	\$0	\$0	\$0	\$0	NA
40R--- 1--- -----	*TOTAL LOCAL REVENUE	\$1,327,141	\$1,284,554	\$1,064,287	(\$220,267)	-17.1%
40R000 3500 0000 00 00	REGULAR TRANSPORTATION	(25,415)	(25,415)	27,664	53,079	-208.8%
40R000 3510 0000 00 00	SPECIAL ED TRANSPIRATION	561,311	590,446	549,265	(\$41,181)	-7.0%
40R--- 35-- -----	*TOTAL STATE TRANSPORTATION	\$535,896	\$565,031	576,929	11,898	2.1%
40-----	*TOTAL TRANSPORTATION	\$1,863,037	\$1,849,584	\$1,641,216	(\$208,368)	-11.3%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
Retirement Fund						
50R000 1111 0000 00 00	CURRENT YEAR LEVY	\$553,000	\$403,672	\$420,000	\$16,328	4.0%
50R000 1112 0000 00 00	FIRST PRIOR YEAR LEVY	450,896	453,363	370,000	(\$83,363)	-18.4%
50R000 1113 0000 00 00	OTHER PRIOR YEAR LEVY	(1,000)	(2,827)	(3,000)	(\$173)	6.1%
50R000 1151 0000 00 00	SS CURRENT YEAR LEVY	472,000	403,672	420,000	\$16,328	4.0%
50R000 1152 0000 00 00	SS FIRST PRIOR YEAR LEVY	450,896	453,363	370,000	(\$83,363)	-18.4%
50R000 1153 0000 00 00	SS OTHER PRIOR YEAR LEVY	(1,000)	(2,827)	(1,000)	\$1,827	-64.6%
50R--- 11-- -----	*TOTAL TAXES	\$1,924,792	\$1,708,415	\$1,576,000	(\$132,415)	-7.8%
50R000 1230 0000 00 00	CORP PERS PROP REPLACE TAX	\$94,687	\$94,687	\$94,687	\$0	0.0%
50R000 1510 0000 00 00	INTEREST ON INVESTMENTS	\$8,240	\$7,871	\$7,900	\$29	0.4%
50R000 1512 0000 00 00	INTEREST ON TAXES	500	39	100	\$61	155.4%
50R--- 15-- -----	*TOTAL INTEREST	\$8,740	\$7,910	\$8,000	\$90	1.1%
50-----	*TOTAL RETIREMENT (IMRF/SS/MEDIC)	\$2,028,219	\$1,811,012	\$1,678,687	(\$132,325)	-7.3%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
Capital Projects Fund						
60R000 1510 0000 00 00	INTEREST ON INVESTMENTS	2,500	2,467	2,500	\$33	1.3%
60R000 7800 0000 00 00	TRANSFER	0	5,500,000	0	(\$5,500,000)	NA
60R--- 78-- -----	*TOTAL	\$2,500	\$5,502,467	\$2,500	(\$5,499,967)	-100.0%
60-----	*TOTAL CAPITAL PROJECTS	\$2,500	\$5,502,467	\$2,500	(\$5,499,967)	-100.0%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
Working Cash Fund						
70R000 1111 0000 00 00	CURRENT YEAR LEVY	\$262,000	\$201,820	\$210,000	\$8,180	4.1%
70R000 1112 0000 00 00	FIRST PRIOR YEAR LEVY	245,434	246,776	180,000	(\$66,776)	-27.1%
70R000 1113 0000 00 00	OTHER PRIOR YEAR LEVY	0	0	0	\$0	NA
70R--- 11-----	*TOTAL TAXES	\$507,434	\$448,596	\$390,000	(\$58,596)	-13.1%
70R000 1510 0000 00 00	INTEREST ON INVESTMENTS	\$239,100	\$172,664	\$172,700	\$36	0.0%
70R000 1512 0000 00 00	INTEREST ON TAXES	1,000	11	1,000	\$989	NA
70R--- 15-----	*TOTAL INTEREST	\$240,100	\$172,674	\$173,700	\$1,026	0.6%
70-----	*TOTAL WORKING CASH	\$747,534	\$621,271	\$563,700	(\$57,571)	-9.3%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Revenue Budget as of August 26, 2013

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 30, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
Total Immunity Fund						
80R000 1121 0000 00 00	CURRENT YEAR LEVY	\$320,000	\$302,746	\$315,000	\$12,254	4.0%
80R000 1122 0000 00 00	FIRST PRIOR YEAR LEVY	343,601	345,481	275,000	(\$70,481)	-20.4%
80R000 1123 0000 00 00	OTHER PRIOR YEAR LEVY	(1,000)	(1,885)	(2,000)	(\$115)	6.1%
80R--- 11-- -----	*TOTAL TAXES	\$662,601	\$646,342	\$588,000	(\$58,342)	-9.0%
80R000 1510 0000 00 00	INTEREST ON INVESTMENTS	\$4,276	\$6,897	\$6,900	\$3	0.0%
80R000 1512 0000 00 00	INTEREST ON TAXES	500	15	100	\$85	570.7%
80R--- 15-- -----	*TOTAL INTEREST	\$4,776	\$6,912	\$7,000	\$88	1.3%
80R000 1950 0000 00 00	OTHER REVENUE	-	414.00	414.00	\$0	0.0%
80-----	*TOTAL TORT	\$667,377	\$653,668	\$595,414	(\$58,254)	-8.9%
XX-----	*ALL FUNDS REVENUE	\$72,713,675	\$77,578,691	\$74,249,359	(\$3,329,332)	-4.3%

Community Consolidated School District 64
Estimated 2013-14 Statement of Position (August 26, 2013)

Fund	Unaudited Beginning Cash & Investment Balance	Add Tentative Budgeted Revenues	Less Tentative Budgeted Expenditures	Excess / Deficiency of Revenues Over Expenditures	Repay Inter- Fund Loan	Estimated Ending Cash & Investments Balance June 30, 2014
Education	\$23,108,065	\$58,370,334	\$57,061,368	\$1,308,966	-	\$24,417,031
Tort Immunity	\$1,618,843	595,414	794,818	(\$199,404)	-	\$1,419,439
Operations & Maintenance	\$160	8,322,108	5,703,210	\$2,618,898	(\$1,453,109)	\$1,165,949
Transportation	\$3,081,013	1,641,216	1,671,800	(\$30,584)	-	\$3,050,429
Retirement	\$1,291,572	1,678,687	2,700,893	(\$1,022,206)	-	\$269,366
Working Cash	\$12,312,920	563,700	173,700	\$390,000	\$1,453,109	\$14,156,029
Sub-Total - Operating Funds	\$41,412,573	\$71,171,459	\$68,105,789	\$3,065,670	\$0	\$44,478,243
Capital Projects	\$5,712,568	2,500	5,073,886	(\$5,071,386)	-	\$641,182
Total - Operating Funds	\$47,125,141	\$71,173,959	\$73,179,675	(\$2,005,716)	\$0	\$45,119,425
**Fund Balance as a Percentage of Expense Budget	63.6%					61.7%
Debt Service	3,417,654	3,075,400	2,808,775	266,625	-	3,684,279
Total - All Funds	\$50,542,795	\$74,249,359	\$75,988,450	(\$1,739,091)	\$0	\$48,803,704

***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 a cumulative total operating funds that include: education, operations and maintenance, transportation Illinois municipal retirement and working cash.*

TAB 3

Park Ridge Niles Community Consolidated School District 64											
2013-14 Tentative Expenditure Budget (August 26, 2013)											
Fund											
Description of Expenditure Type	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	2013-14 Tentative Budget	Actual June 30, 2013	% of Budget Increase (Decrease)
Salary-Teacher	\$32,757,946	-	-	-	-	-	-	-	\$32,757,946	\$30,708,783	6.7%
Salary-All Other	\$11,714,314	\$2,700,158	-	\$31,250	-	-	-	-	14,445,722	\$13,733,601	5.2%
Benefits	6,212,348	432,329	-	-	\$2,700,893	-	-	10,020	9,355,590	\$8,471,193	10.4%
Purchased Services	2,135,766	1,078,274	-	1,640,550	-	873,886	-	654,798	6,383,274	\$5,508,793	15.9%
Supplies	1,979,807	1,003,849	-	-	-	-	-	-	2,983,656	\$2,470,532	20.8%
Capital Outlay	435,135	488,600	-	-	-	4,200,000	-	130,000	5,253,735	\$2,481,882	111.7%
Other Expense	114,919	-	2,808,775	-	-	-	173,700	-	3,097,394	\$8,579,974	-63.9%
Other Expense: Tuition	1,711,133	-	-	-	-	-	-	-	1,711,133	\$1,670,213	2.4%
Total Expenses	\$57,061,368	\$5,703,210	\$2,808,775	\$1,671,800	\$2,700,893	5,073,886	\$173,700	\$794,818	\$75,988,450	\$73,624,971	3.2%
	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	Total		
2013-14 Tentative Budget*	\$57,061,368	\$5,703,210	\$2,808,775	\$1,671,800	\$2,700,893	\$5,073,886	\$173,700	\$794,818	\$75,988,450		
Actuals: June 30, 2013	\$54,906,831	\$8,751,915	\$2,804,170	\$1,618,297	\$2,326,054	\$2,431,370	\$171,954	\$613,780	\$73,624,971		
% of Budget Increase (Decrease)	3.9%	-34.8%	0.2%	3.3%	16.1%	108.6%	1.0%	29.5%	3.2%		

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2013-14 Tentative Budget (August 26, 2013)
COMPARISON OF EXPENDITURES BY OBJECTS

EDUCATIONAL FUND	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual as of 6/30/13	2013-14 Tentative Budget	\$ Change from 2012-13 Actuals	% Change from 2012-13 Actuals
SALARIES	\$36,928,435	\$39,154,809	\$40,387,916	\$41,815,097	\$44,472,260	\$2,657,163	6.4%
EMPLOYEE BENEFITS	5,031,640	4,769,926	5,644,705	\$5,742,895	6,212,348	\$469,453	8.2%
PURCHASED SERVICES	1,892,302	1,506,072	1,676,420	\$1,809,378	2,135,766	\$326,388	18.0%
SUPPLIES & MATERIALS	2,321,135	2,104,148	1,752,037	\$1,641,412	1,979,807	\$338,395	20.6%
CAPITAL OUTLAY	556,970	783,899	175,087	\$123,986	435,135	\$311,149	251.0%
OTHER	3,572,045	3,605,042	3,142,294	\$1,774,063	1,826,052	\$51,989	2.9%
OTHER	-	-	-	\$2,000,000	-	(\$2,000,000)	-100.0%
TOTAL	\$50,302,527	\$51,923,896	\$52,778,460	\$54,906,831	\$57,061,368	\$2,154,538	3.9%
% Change	7.7%	3.2%	1.6%	4.0%	3.9%		
TORT FUND	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual as of 6/30/13	2013-14 Tentative Budget	\$ Change from 2012-13 Actuals	% Change from 2012-13 Actuals
EMPLOYEE BENEFITS	948	41,315	33,825	9,366	10,020	654	7.0%
PURCHASED SERVICES	180,869	469,056	577,135	621,913	654,798	32,885	5.3%
SUPPLIES & MATERIALS	6,526	257	4,771	(17,499)	-	17,499	NA
CAPITAL OUTLAY	8,194	\$2,333	\$0	\$0	\$130,000	130,000	NA
TOTAL	\$ 196,537	\$ 512,961	\$ 615,730	\$ 613,780	\$ 794,818	181,038	29.5%
% Change	-79.87%	161.00%	20.03%	-0.3%	29.5%		
OPERATIONS & MAINTENANCE FUND	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual as of 6/30/13	2013-14 Tentative Budget	\$ Change from 2012-13 Actuals	% Change from 2012-13 Actuals
SALARIES	\$ 2,230,577	\$ 2,507,700	\$ 2,467,577	\$ 2,596,659	\$ 2,700,158	\$ 103,499	4.0%
EMPLOYEE BENEFITS	311,793	330,023	\$ 375,134	\$ 392,878	\$ 432,329	\$ 39,451	10.0%
PURCHASED SERVICES	829,241	1,668,000	\$ 1,073,212	\$ 1,136,703	\$ 1,078,274	\$ (58,429)	-5.1%
SUPPLIES & MATERIALS	1,106,222	1,063,263	\$ 934,623	\$ 846,619	\$ 1,003,849	\$ 157,230	18.6%
CAPITAL OUTLAY	5,819,395	8,203,282	\$ 2,535,896	\$ 279,056	\$ 488,600	\$ 209,544	75.1%
TRANSFER OUT	-	61	\$ 3,000,060	\$ 3,500,000	\$ -	\$ (3,500,000)	NA
TOTAL	\$ 10,297,228	\$ 13,772,329	\$ 10,386,503	\$ 8,751,915	\$ 5,703,210	\$ (3,048,705)	-34.8%
% Change	62.6%	33.7%	-24.6%	-15.7%	-34.8%		
TRANSPORTATION FUND	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual as of 6/30/13	2013-14 Tentative Budget	\$ Change from 2012-13 Actuals	% Change from 2012-13 Actuals
SALARIES	\$ 61,924	\$ 30,628	\$ 30,628	\$ 30,628	\$ 31,250	\$ 622	2.0%
EMPLOYEE BENEFITS	3,005	-	-	-	-	\$ -	NA
PURCHASED SERVICES	1,820,093	1,765,102	1,537,684	1,587,669	1,640,550	\$ 52,881	3.3%
SUPPLIES & MATERIALS	7,870	-	-	-	-	\$ -	NA
CAPITAL OUTLAY	610	-	-	-	-	\$ -	NA
TRANSFERS OUT	353	-	-	-	-	\$ -	NA
TOTAL	\$ 1,893,855	\$ 1,795,730	\$ 1,568,312	\$ 1,618,297	\$ 1,671,800	\$53,503	3.3%
% Change	-10.7%	-5.2%	-12.7%	3.2%	3.3%		
ILL. MUNICIPAL RETIREMENT FUND	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual as of 6/30/13	2013-14 Tentative Budget	\$ Change from 2012-13 Actuals	% Change from 2012-13 Actuals
EMPLOYEE BENEFITS	\$1,731,234	\$1,909,355	\$2,070,251	\$2,326,054	\$2,700,893	\$374,839	16.1%
TOTAL	\$ 1,731,234	\$ 1,909,355	\$ 2,070,251	\$ 2,326,054	\$ 2,700,893	\$374,839	16.1%
% Change	7.5%	10.3%	8.4%	12.4%	16.1%		
CAPITAL IMPROVEMENT	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual as of 6/30/13	2013-14 Tentative Budget	\$ Change from 2012-13 Actuals	% Change from 2012-13 Actuals
PURCHASED SERVICES	\$ -	\$ -	\$ 353,232	\$ 353,130	\$ 873,886	\$ 520,756	147.47%
CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ 5,915	\$ 2,078,840	\$ 4,200,000	\$ 2,121,160	102.04%
TOTAL	\$ -	\$ -	\$ 359,147	\$ 2,431,970	\$ 5,073,886	\$ 2,641,916	108.63%
				577.2%	108.6%		
WORKING CASH FUND	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual as of 6/30/13	2013-14 Tentative Budget	\$ Change from 2012-13 Actuals	% Change from 2012-13 Actuals
TRANSFER OUT	\$318,266	\$174,690	\$240,091	\$171,954	\$173,700	\$1,746	1.0%
TOTAL	\$ 318,266	\$ 174,690	\$ 240,091	\$ 171,954	\$ 173,700	\$1,746	1.0%
% Change	-12.6%	-45.1%	37.4%	-28.4%	1.0%		
OPERATING FUNDS							
Salaries	\$ 39,220,936	\$ 41,693,137	\$ 42,886,121	\$ 44,442,384	\$ 47,203,668	\$ 2,761,284	6.2%
Employee Benefits	7,078,620	7,050,619	8,123,915	8,471,193	9,355,590	\$ 884,397	10.4%
Purchased Services	4,722,505	5,408,229	5,217,683	5,508,793	6,383,274	\$ 874,481	15.9%
Supplies & Materials	3,441,753	3,167,668	2,691,432	2,470,531	2,983,656	\$ 513,125	20.8%
Capital Outlay	6,376,975	8,989,514	2,716,898	2,481,882	5,253,735	\$ 2,771,853	111.7%
Other	3,572,045	3,605,042	3,142,294	1,774,063	1,826,052	\$ 51,989	2.9%
Tuition	-	-	-	-	-	\$0	NA
Transfer Out	318,266	174,751	3,240,151	5,671,954	173,700	(5,498,254)	NA
Grand Total Operating Fund	\$ 64,731,100	\$ 70,088,961	\$ 68,018,494	\$ 70,820,800	\$ 73,179,675	\$ 2,358,875	3.3%
		8.3%	-3.0%	1.0%	3.3%		

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2013-14 Tentative Budget (August 26, 2013)
COMPARISON OF EXPENDITURES BY OBJECTS

Other Funds							
DEBT SERVICE	2009-10	2010-11	2011-12	2012-13	2013-14	\$ Change from	% Change
	Actual	Actual	Actual	Actual as of 6/30/13	Tentative Budget	2012-13 Actuals	from 2012-13 Actuals
OTHER	\$ 2,620,465	\$ 2,530,171	\$ 2,809,488	\$ 2,791,466	\$ 2,797,175	\$ 5,710	0.2%
TRANSFERS OUT	-	-	-	12,705	11,600	\$0	NA
TOTAL	\$ 2,620,465	\$ 2,530,171	\$ 2,809,488	\$ 2,804,170	\$ 2,808,775	\$5,710	0.2%
	-39.1%	-3.4%	11.0%	10.8%	0.0%		
GRAND TOTAL ALL FUNDS							
Salaries	\$ 39,220,936	\$ 41,693,137	\$ 42,886,121	\$ 44,442,384	\$ 47,203,668	\$ 2,761,284	6.2%
Employee Benefits	7,078,620	7,050,619	8,123,915	8,471,193	9,355,590	884,397	10.4%
Purchased Services	4,722,505	5,408,229	5,217,683	5,508,793	6,383,274	874,481	15.9%
Supplies & Materials	3,441,753	3,167,668	2,691,432	2,470,531	2,983,656	513,125	20.8%
Capital Outlay	6,376,975	8,989,514	2,716,898	2,481,882	5,253,735	2,771,853	111.7%
Other	6,192,510	6,135,213	5,951,782	4,565,529	4,623,227	57,698	1.3%
Tuition	-	-	-	-	-	\$0	NA
Transfer Out	318,266	174,751	3,240,151	5,684,659	185,300	(\$3,054,851)	NA
Grand Total Operating Funds	\$ 67,351,565	\$ 72,619,132	\$ 70,827,982	\$ 73,624,971	\$ 75,988,450	\$4,807,987	3.2%
		7.8%	-2.5%	3.9%	3.2%		

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object		Object Description	2011-12 Fiscal Year to Date Activity as of June 30, 2012	2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
Educational Fund								
10E----	1100 --	Administrative	\$2,567,533	\$2,462,422	\$2,461,960	\$2,572,932	\$110,972	4.5%
10E----	1110 --	Psychologists	365,296	424,339	413,643	421,916	\$8,273	2.0%
10E----	1120 --	Exempt Staff	815,440	630,594	630,076	604,695	(\$25,381)	-4.0%
10E----	1200 --	Teacher	29,678,005	31,326,969	30,708,783	32,757,946	\$2,049,163	6.7%
10E----	1308 --	PREA Per Diem Days	-	-	-	138,000	\$138,000	NA
10E----	1309 --	Misc. Teacher	269	30,000	30,602	33,250	\$2,648	8.7%
10E----	1310 --	Intern	16,000	32,000	32,000	32,000	\$0	0.0%
10E----	1311 --	Stipend	240,383	255,000	250,550	255,700	\$5,150	2.1%
10E----	1312 --	Stipend-Athletic	60,615	80,000	62,377	64,000	\$1,623	2.6%
10E----	1313 --	Stipend-Improve Of Instruction	22,763	54,800	14,737	17,000	\$2,263	15.4%
10E----	1314 --	Stipend-Mentor	33,635	71,800	71,759	74,800	\$3,041	4.2%
10E----	1315 --	Athletic Supervision	29,024	6,970	2,793	2,200	(\$593)	-21.2%
10E----	1316 --	TLC Supervision	20,939	24,000	19,989	24,000	\$4,011	20.1%
10E----	1317 --	Music Supervision	487	5,000	2,941	5,000	\$2,059	70.0%
10E----	1318 --	Student Supervision	130,142	175,650	156,133	159,000	\$2,867	1.8%
10E----	1322 --	Sub-Professional Development	148,426	233,620	185,330	244,900	\$59,570	32.1%
10E----	1323 --	Sub-Sick	765,128	877,831	724,642	725,000	\$358	0.0%
10E----	1324 --	Sub-Nurses	38,358	47,700	47,675	50,000	\$2,325	4.9%
10E----	1325 --	Tutor	11	7,843	6,320	7,500	\$1,180	18.7%
10E----	1410 --	Teacher Assistant	2,243,906	2,403,663	2,401,152	2,421,772	\$20,620	0.9%
10E----	1411 --	Teacher Asst Extra Time	-	-	-	36,655	\$36,655	NA
10E----	1420 --	Nurse	273,156	301,883	301,849	251,430	(\$50,419)	-16.7%
10E----	1421 --	Nurse Extra Time	-	-	-	3,260	\$3,260	NA
10E----	1425 --	OT/PT	-	363,821	363,789	432,598	\$68,809	18.9%
10E----	1430 --	Library Assistant	168,652	175,398	163,422	181,139	\$17,717	10.8%
10E----	1430 --	Library Asst. Extra Time	-	-	-	2,780	\$2,780	NA

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of	June 30, 2012					
10E--- 1510 --	Lunchroom Supervision	525,500		536,010	514,360	312,500	(\$201,860)	-39.2%
10E--- 1511 --	Before School Supervision	-		-	-	200,000	\$200,000	NA
10E--- 1520 --	Extended Day Assistant	237,217		241,961	192,205	220,000	\$27,795	14.5%
10E--- 1530 --	Secretary	1,229,610		1,332,109	1,334,007	1,262,093	(\$71,914)	-5.4%
10E--- 1531 --	Sub-Clerical	44,141		35,000	16,102	35,000	\$18,898	117.4%
10E--- 1532 --	Clerical Extra & OT	-		2,000	1,199	27,610	\$26,411	NA
10E--- 1540 --	Accounting	72,807		108,123	65,269	162,291	\$97,022	148.6%
10E--- 1540 --	Accounting Overtime			1,500	1,473	3,000	\$1,527	103.7%
10E--- 1550 --	Senior Workers	48,006		50,000	50,294	50,000	(\$294)	-0.6%
10E--- 1560 --	Technologists	283,466		289,135	281,400	287,924	\$6,524	2.3%
10E--- 1570 --	Technologists Overtime	-		-	-	10,400	\$10,400	NA
10E--- 1910 --	Summer School Teacher	309,849		258,500	239,027	247,000	\$7,973	3.3%
10E--- 1911 --	TA Summer School			-	35,479	40,000	\$4,521	12.7%
10E--- 1912 --	EC Diagnostics			1,500	1,495	9,000	\$7,505	502.1%
10E--- 1913 --	Meeting Expense			4,500	4,231	5,000	\$769	18.2%
10E--- 1930 --	Curriculum Writing	19,155		29,480	25,605	75,969	\$50,364	196.7%
10E--- 1940 --	Summer Stipends	-		-	-	-	\$0	NA
10E--- 1950 --	Staff Development	-		5,000	429	5,000	\$4,571	1066.3%
10E--- 1 ---	Salary	\$40,387,916		42,886,121	41,815,097	\$44,472,260	\$2,657,163	6.4%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of June 30, 2012						
10E--- 2110 --	Health Prevention	\$2,756	\$4,186	\$0	\$5,000	\$5,000		
10E--- 2120 --	PPO Insurance	3,669,553	3,887,000	3,599,411	4,225,734	\$626,323	17.4%	
10E--- 2130 --	HMO Insurance	306,128	353,580	409,169	410,135	\$966	0.2%	
10E--- 2140 --	Dental Insurance	174,090	210,818	198,393	231,370	\$32,977	16.6%	
10E--- 2150 --	Health Insurance Waiver	44,136	45,200	36,260	25,600	(\$10,660)	-29.4%	
10E--- 2155 --	Employee Assist Program	-	10,000	-	10,000	\$10,000	NA	
10E--- 2300 --	Life Insurance	32,500	42,000	33,925	32,000	(\$1,925)	-5.7%	
10E--- 2310 --	Long Term Disability	9,742	9,502	5,120	9,502	\$4,382	85.6%	
10E--- 2730 --	Employer IMRF	5,767	-	-	-	\$0	NA	
10E--- 2810 --	Employer TRS Contribution	237,887	243,000	203,352	243,000	\$39,648	19.5%	
10E--- 2811 --	Admin Board Paid TRS	235,837	304,170	266,668	304,170	\$37,502	14.1%	
10E--- 2820 --	Employer TRS-This Contribution	255,512	266,131	274,616	266,131	(\$8,485)	-3.1%	
10E--- 2830 --	Employer TRS Federal Funding	36,848	40,588	12,530	33,932	\$21,402	170.8%	
10E--- 2840 --	TRS Early Retirement Option	79,866	-	-	116,668	\$116,668	NA	
10E--- 2845 --	TRS-Retirement Penalty	24,998	35,814	27,451	-	(\$27,451)	-100.0%	
10E--- 2850 --	Retirement Incentive	292,351	407,170	412,984	15,625	(\$397,359)	-96.2%	
10E--- 2855 --	Retirement Sick Leave	66,561	33,216	32,956	-	(\$32,956)	-100.0%	
10E--- 2860 --	Retirement Health Insurance	143,601	311,600	218,638	255,681	\$37,043	16.9%	
10E--- 2999 --	Benefit Consultants	26,574	27,800	11,423	27,800	\$16,377	143.4%	
10E--- 2 ---	Employee Benefits	\$5,644,705	\$6,231,775	\$5,742,895	\$6,212,348	\$469,453	8.2%	

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of June 30, 2012	\$53,445	\$53,445	\$46,116	\$84,800	\$38,684	83.9%
10E--- 3100 ---	Professional & Technical Service		12,362	12,362	8,729	37,000	\$28,271	323.9%
10E--- 3130 ---	Community Activities		60,477	55,506	52,027	78,732	\$26,705	51.3%
10E--- 3140 ---	Instructional Profession Scvs		3,102	9,830	9,564	13,700	\$4,136	43.2%
10E--- 3141 ---	Workshops		53,177	66,769	66,768	82,065	\$15,297	22.9%
10E--- 3142 ---	Staff Development		35,508	39,352	37,719	39,553	\$1,834	4.9%
10E--- 3143 ---	Mileage Reimbursement		874	874	511	874	\$363	70.9%
10E--- 3145 ---	Interpreters		43,666	49,596	49,667	88,718	\$39,051	78.6%
10E--- 3146 ---	Professional Growth		22,504	28,754	28,751	25,000	(\$3,751)	-13.0%
10E--- 3147 ---	Career Service Incentive		9,033	9,030	6,391	5,000	(\$1,391)	-21.8%
10E--- 3148 ---	Personnel Recruitment		4,295	4,795	4,738	4,500	(\$238)	-5.0%
10E--- 3149 ---	Meeting Expense		565,003	565,003	553,940	565,003	\$11,063	2.0%
10E--- 3150 ---	Food Service Contract		160,932	231,291	227,647	248,390	\$20,743	9.1%
10E--- 3161 ---	Annual License Fees		25,410	28,380	26,675	28,380	\$1,705	6.4%
10E--- 3162 ---	Communication Reimbursement		58,914	94,514	69,179	111,020	\$41,842	60.5%
10E--- 3163 ---	Software		-	13,718	12,914	21,000	\$8,086	62.6%
10E--- 3169 ---	Testing & Assessment		18,600	32,115	32,115	26,300	(\$5,815)	-18.1%
10E--- 3170 ---	Audit Services		50,114	50,114	47,288	50,114	\$2,826	6.0%
10E--- 3175 ---	Treasurer Expense		80,743	80,743	75,067	100,000	\$24,933	33.2%
10E--- 3180 ---	Legal Services		3,206	22,374	22,374	40,000	\$17,626	78.8%
10E--- 3190 ---	Other Professional Scvs		4,900	5,250	5,250	4,760	(\$490)	-9.3%
10E--- 3191 ---	Athletic Referee & Judges		-	-	-	-	\$0	NA
10E--- 3192 ---	Athletic Travel		-	-	-	-	\$0	NA
10E--- 3193 ---	Textbook Binding		-	1,941	1,940	2,000	\$60	3.1%
10E--- 3201 ---	Fixed Assets		-	-	-	-	\$0	NA
10E--- 3230 ---	Repair & Maintenance		82,146	82,146	65,386	90,970	\$25,584	39.1%
10E--- 3231 ---	Print Management		45,695	45,109	26,000	45,200	\$19,200	73.8%
10E--- 3234 ---	Security/Fire Service Agreement		-	-	-	-	\$0	NA

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

		2011-12		2012-13		2012-13		2013-14		Dollar Increase		Percent Increase	
		Fiscal Year to		Budget		Expenditures as		Tentative Budget		(Budget to		(Budget to	
		Date Activity as		of		of June 30, 2013				Actual)		Actual)	
		June 30, 2012											
Fund/Object	Object Description												
10E--- 3250 ---	Rental	-	-	-	-	402	-	-	-	\$0	NA	-	NA
10E--- 3300 ---	Transportation Contract	385	402	402	-	6,214	-	-	-	(\$402)	-100.0%	-	-
10E--- 3311 ---	Field Trips-Non-Reimbursable	6,059	6,759	6,759	6,000	750	6,000	6,000	6,000	(\$214)	-3.4%	-	-
10E--- 3390 ---	Student Activities	-	750	750	1,000	34,477	1,000	1,000	1,000	\$250	33.3%	-	-
10E--- 3401 ---	Postage	37,657	37,657	37,657	40,000	437	40,000	40,000	40,000	\$5,523	16.0%	-	-
10E--- 3520 ---	Legal Notices	387	437	437	500	68,295	500	500	500	\$63	14.4%	-	-
10E--- 3600 ---	Printing	56,479	68,269	68,269	57,500	191,114	57,500	57,500	57,500	(\$10,795)	-15.8%	-	-
10E--- 3610 ---	Copier Machines	155,714	155,715	155,715	208,687	5,747	208,687	208,687	208,687	\$17,573	9.2%	-	-
10E--- 3880 ---	Crossing Guards	5,117	5,747	5,747	6,000	25,187	6,000	6,000	6,000	\$253	4.4%	-	-
10E--- 3900 ---	Other Purchase Services	20,518	26,018	26,018	23,000	\$0	23,000	23,000	23,000	(\$2,187)	-8.7%	-	-
10E--- 3999 ---	Contingency	-	\$288,375	\$288,375	\$0	\$0	\$0	\$0	\$0	\$0	NA	-	-
10E--- 3 ---	Purchased Services	\$1,676,420	\$2,173,140	\$2,173,140	\$1,809,378	\$1,809,378	\$2,135,766	\$2,135,766	\$2,135,766	\$326,388	18.0%	-	-

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

2011-12		2012-13		2012-13		2013-14		Dollar Increase		Percent Increase	
Fund/Object	Object Description	Fiscal Year to Date Activity as of June 30, 2012	2012-13 Budget	Expenditures as of June 30, 2013	Tentative Budget	(Budget to Actual)	(Budget to Actual)				
10E-----4100	General Supplies	\$1,097,076	\$1,146,215	\$1,110,925	\$1,090,751	(\$20,174)					-1.8%
10E-----4101	Snacks	22,115	22,115	18,902	21,000	\$2,098					11.1%
10E-----4102	Music Supplies	23,831	23,831	22,762	21,240	(\$1,522)					-6.7%
10E-----4103	Instrumental Music	10,256	10,256	8,990	8,700	(\$290)					-3.2%
10E-----4104	TLC Supplies	1,650	1,650	1,358	2,000	\$642					47.3%
10E-----4105	Testing Materials	-	-	6,572	-	(\$6,572)					-100.0%
10E-----4108	Nursing Supplies	6,666	6,666	4,579	11,975	\$7,396					161.5%
10E-----4109	Instructional Materials	17,859	17,858	230	5,000	\$4,770					2071.8%
10E-----4110	Professional Materials	-	-	-	600	\$600					NA
10E-----4111	Warehouse/Office Depot	18,309	24,588	23,470	23,012	(\$458)					-2.0%
10E-----4112	Student Planner	15,120	18,990	17,851	14,800	(\$3,051)					-17.1%
10E-----4120	Copier Paper	65,224	65,224	63,912	65,224	\$1,312					2.1%
10E-----4146	Athletic Uniforms	2,148	2,148	951	2,000	\$1,049					110.3%
10E-----4147	PE Uniforms	7,822	7,822	5,485	8,500	\$3,015					55.0%
10E-----4148	Towel and Locks	12,692	12,692	10,958	13,000	\$2,042					18.6%
10E-----4149	Roller Skating	8,747	11,047	10,986	7,700	(\$3,286)					-29.9%
10E-----4190	Capital Under \$1,500	40,774	43,724	42,041	43,000	\$959					2.3%
10E-----4200	Textbooks	285,335	285,335	247,798	562,515	\$314,717					127.0%
10E-----4205	Lost Library Books	306	2,406	2,404	2,500	\$96					4.0%
10E-----4210	Periodicals	931	931	895	910	\$15					1.6%
10E-----4220	Subscriptions	59,910	59,910	23,081	25,490	\$2,409					10.4%
10E-----4230	Instructional Videos	1,500	1,500	1,497	1,500	\$3					0.2%
10E-----4240	Reference Materials	12,000	12,000	1,000	1,000	\$0					0.0%
10E-----4700	Technology Supplies	646	646	-	-	\$0					NA
10E-----4710	Software	33,627	33,626	4,435	27,250	\$22,815					514.5%
10E-----4790	Food Services Supplies	-	-	-	2,500	\$2,500					NA

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12	2012-13	2012-13	2013-14	Dollar Increase	Percent Increase
		Fiscal Year to Date Activity as of June 30, 2012	Budget	Expenditures as of June 30, 2013	Tentative Budget	(Budget to Actual)	(Budget to Actual)
10E-----4900----	Misc. Supplies	7,497	10,497	10,329	17,640	\$7,311	70.8%
10E-----4999----	Contingency	-	77,336	-	-	\$0	NA
10E-----4-----4	Supplies	\$1,752,037	\$1,899,013	\$1,641,412	\$1,979,807	\$338,395	20.6%
10E-----5310----	Equipment	5,391	33,550	3,310	12,035	\$8,725	263.6%
10E-----5330----	Technology Equipment	169,696	139,000	120,676	423,100	\$302,424	250.6%
10E-----5-----5	Capital Outlay	\$175,087	172,550	123,986	435,135	\$311,149	251.0%
10E-----6400----	Dues & Fees	\$81,112	\$91,500	\$85,910	\$91,500	\$5,590	6.5%
10E-----6410----	Membership	15,825	20,325	15,648	21,019	\$5,371	34.3%
10E-----6420----	Tournament Fees	1,550	2,400	2,292	2,400	\$108	4.7%
10E-----6800----	Tuition	2,663,081	1,917,000	1,517,170	1,500,000	(\$17,170)	-1.1%
10E-----6800----	Tuition - Vision Scvs	-	50,000	31,175	40,000	\$8,825	28.3%
10E-----6800----	Tuition - Hearing Scvs	-	100,000	119,628	131,133	\$11,505	9.6%
10E-----6803----	Assistive Technology	-	-	-	40,000	\$40,000	NA
10E-----6810----	Diagnostics	319,836	-	2,240	-	(\$2,240)	-100.0%
10E-----6820----	MTSEP Administration	60,890	-	-	-	\$0	NA
10E-----6990----	PERM TRANSFER OF FUNDS	-	-	2,000,000	-	(\$2,000,000)	-100.0%
10E-----6-----6	Other Objects	\$3,142,294	\$2,181,225	\$3,774,063	\$1,826,052	(\$1,948,011)	-51.6%
10-----	Educational Fund	\$52,778,460	\$55,543,824	\$54,906,831	\$57,061,368	\$2,154,538	3.9%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of **August 26, 2013**

		2011-12	2012-13	2012-13	2013-14	Dollar Increase	Percent Increase
		Fiscal Year to	2012-13	Expenditures as	Tentative Budget	(Budget to	(Budget to
		Date Activity as	Budget	of June 30, 2013		Actual)	Actual)
		of					
		June 30, 2012					
Fund/Object	Object Description						
Operations & Maintenance Fund							
20E--- 1100 ---	Administrative	\$97,683	\$97,700	\$99,699	\$96,212	(\$3,487)	-3.5%
20E--- 1311 ---	Stipend	7,500	1,154	1,154	-	(\$1,154)	-100.0%
20E--- 1318 ---	Student Supervision	28,939	40,000	17,854	20,000	\$2,146	12.0%
20E--- 1530 ---	Secretary	39,561	42,727	41,262	42,500	\$1,238	3.0%
20E--- 1531 ---	Sub-Clerical	84	-	-	-	\$0	NA
20E--- 1710 ---	Custodial	1,647,695	1,680,745	1,714,697	1,795,076	\$80,379	4.7%
20E--- 1720 ---	Grounds	133,320	136,635	135,533	140,300	\$4,767	3.5%
20E--- 1730 ---	Maintenance	306,403	325,811	323,585	337,210	\$13,625	4.2%
20E--- 1740 ---	Warehouse	52,098	53,140	53,140	70,640	\$17,500	32.9%
20E--- 1750 ---	Summer Workers	43,999	55,320	52,717	55,320	\$2,603	4.9%
20E--- 1760 ---	Sub-Custodian	19,712	37,900	38,550	37,900	(\$650)	-1.7%
20E--- 1790 ---	Custodial Overtime	77,615	84,000	100,650	84,000	(\$16,650)	-16.5%
20E--- 1791 ---	Grounds Overtime	4,254	8,000	5,671	8,000	\$2,329	41.1%
20E--- 1792 ---	Maintenance Overtime	8,715	20,000	12,146	13,000	\$854	7.0%
20E--- 1 ---	Salary	\$2,467,577	\$2,583,132	\$2,596,659	\$2,700,158	\$103,499	4.0%
20E--- 2110 ---	Health Prevention	\$0	\$0	\$0	\$0	\$0	NA
20E--- 2120 ---	PPO Insurance	292,998	304,542	287,646	323,869	\$36,223	12.6%
20E--- 2130 ---	HMO Insurance	52,623	59,007	73,719	73,868	\$149	0.2%
20E--- 2140 ---	Dental Insurance	15,014	17,992	15,806	17,992	\$2,186	13.8%
20E--- 2150 ---	Health Insurance Waiver	1,327	1,500	1,440	1,500	\$60	4.1%
20E--- 2300 ---	Life Insurance	2,678	4,590	2,390	2,600	\$210	8.8%
20E--- 2310 ---	Long Term Disability	252	500	263	500	\$237	90.4%
20E--- 2850 ---	Retirement Incentive	33	-	-	-	\$0	NA
20E--- 2930 ---	Clothing Allowance	10,208	11,275	11,614	12,000	\$386	3.3%
20E--- 2 ---	Employee Benefits	\$375,134	\$399,406	\$392,878	\$432,329	\$39,451	10.0%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

		2011-12		2012-13		2012-13		2013-14		Dollar Increase		Percent Increase	
		Fiscal Year to		2012-13		Expenditures as		Tentative Budget		(Budget to		(Budget to	
		Date Activity as		Budget		of				Actual)		Actual)	
		June 30, 2012											
Fund/Object	Object Description		\$193,774	\$65,000	\$63,016	\$200,000		\$136,984					
20E-----3110	Architect Fees		36,887	29,387	29,387	-		(\$29,387)				-100.0%	
20E-----3112	Other Engineering Fees		3,177	10,370	9,760	10,370		\$610				6.2%	
20E-----3113	Recycling		334	334	284	334		\$50				17.5%	
20E-----3142	Staff Development		3,604	3,604	2,678	3,604		\$926				34.6%	
20E-----3143	Mileage Reimbursement		1,724	2,000	1,502	2,000		\$498				33.2%	
20E-----3146	Professional Growth		11,272	3,272	2,783	11,272		\$8,489				305.1%	
20E-----3203	Vehicle Repair		258,186	391,320	377,288	200,000		(\$177,288)				-47.0%	
20E-----3204	HVAC's Repair		32,361	32,361	25,368	32,361		\$6,993				27.6%	
20E-----3210	Sanitation Services		26,593	26,593	25,339	18,500		(\$6,839)				-27.0%	
20E-----3227	Plumbing Repair		28,184	28,184	24,358	36,277		\$11,919				48.9%	
20E-----3228	Roof Repairs		34,059	35,559	35,389	34,059		(\$1,330)				-3.8%	
20E-----3229	Grounds Scvs		29,879	44,501	43,510	43,101		(\$409)				-0.9%	
20E-----3230	Repair & Maintenance		64,266	93,266	93,120	64,266		(\$28,854)				-31.0%	
20E-----3234	Security/Fire Service Agreement		10,602	20,000	14,354	15,602		\$1,249				8.7%	
20E-----3235	Electrical Repair		2,560	3,600	3,527	4,000		\$473				13.4%	
20E-----3236	Inter Pest Management		45,322	15,322	11,491	30,000		\$18,509				161.1%	
20E-----3237	Tech Wiring & Repairs		15,139	16,539	16,512	15,139		(\$1,373)				-8.3%	
20E-----3238	Elevator Repair & Maint		466	466	-	466		\$466				NA	
20E-----3251	Rental Equipment		5,280	3,840	3,840	3,840		\$0				0.0%	
20E-----3252	Parking Lot Rental		182,845	239,845	239,517	240,000		\$483				0.2%	
20E-----3410	Telephones		383	615	614	600		(\$14)				-2.2%	
20E-----3520	Legal Notices		64,179	87,372	87,363	92,000		\$4,637				5.3%	
20E-----3700	Water Fees		1,422	1,422	-	1,422		\$1,422				NA	
20E-----3900	Other Purchase Services		20,714	25,761	25,703	19,061		(\$6,642)				-25.8%	
20E-----3910	Grossing Guards		-	-	-	-		\$0				NA	
20E-----3999	Contingency		-	-	-	-		\$0				NA	

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12 Fiscal Year to Date Activity as of June 30, 2012	2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
20E-----3-----	Purchased Services	\$1,073,212	\$1,180,533	\$1,136,703	\$1,078,274	(\$58,429)	-5.1%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of June 30, 2012						
20E---4100 --	General Supplies	\$0	\$0	\$0	\$0	\$1,000	\$1,000	NA
20E---4560 --	Fuel	\$14,696	\$17,600	\$15,321	\$15,321	\$16,500	\$1,179	7.7%
20E---4650 --	Natural Gas	249,970	249,970	205,934	205,934	249,970	\$44,036	21.4%
20E---4660 --	Electricity	438,131	438,131	381,620	381,620	460,000	\$78,380	20.5%
20E---4710 --	Software	2,549	2,549	2,549	2,549	2,549	(\$0)	0.0%
20E---4800 --	Electric Supplies	17,843	17,843	14,059	14,059	17,843	\$3,784	26.9%
20E---4805 --	Tech Wiring Supplies					10,000	\$10,000	NA
20E---4810 --	Painting Supplies	13,334	13,334	7,696	7,696	13,334	\$5,638	73.3%
20E---4820 --	Ceiling Tile	1,420	1,420	550	550	2,500	\$1,950	354.5%
20E---4830 --	HVAC's Supplies	21,080	27,478	28,191	28,191	21,080	(\$7,111)	-25.2%
20E---4840 --	Plumbing Supplies	12,980	27,746	25,971	25,971	19,980	(\$5,991)	-23.1%
20E---4850 --	Grounds Supplies	31,924	31,924	23,478	23,478	31,924	\$8,446	36.0%
20E---4860 --	Security Supplies	8,534	10,854	9,891	9,891	10,854	\$963	9.7%
20E---4900 --	Misc. Supplies	13,640	13,640	10,197	10,197	16,640	\$6,443	63.2%
20E---4930 --	Custodial Supplies	69,847	91,000	90,744	90,744	91,000	\$256	0.3%
20E---4940 --	Maintenance Supplies	3,707	3,707	3,298	3,298	3,707	\$409	12.4%
20E---4960 --	Clocks & PA Systems	34,968	34,968	27,120	27,120	34,968	\$7,848	28.9%
20E---4999 --	Contingency	-	54,736	-	-	-	\$0	NA
20E---4---	Supplies	\$934,623	\$1,036,900	\$846,619	\$846,619	\$1,003,849	\$157,230	18.6%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of	June 30, 2012					
20E--- 5110 ---	Building Improvements	\$2,473,585		\$200,000	\$182,270	\$364,800	\$182,530	100.1%
20E--- 5310 ---	Equipment	36,179		50,000	48,604	50,000	\$1,396	2.9%
20E--- 5320 ---	Classroom & Office Equipment	26,132		58,000	48,183	73,800	\$25,617	53.2%
20E--- 5 ---	Capital Outlay	\$2,535,896		\$308,000	\$279,056	\$488,600	\$209,544	75.1%
20E--- 6400 ---	Dues & Fees	\$60		\$0	\$0	\$0	\$0	NA
20E--- 6900 ---	Other Objects	-		-	-	-	\$0	NA
20E--- 6990 ---	Permanent Fund Transfer	3,000,000		-	3,500,000	-	(\$3,500,000)	-100.0%
20E--- 6 ---	Other Objects	\$3,000,060		\$0	\$3,500,000	\$0	(\$3,500,000)	-100.0%
20-----	Operations & Maintenance	\$10,386,503		\$5,507,971	\$8,751,915	\$5,703,210	(\$3,048,705)	-34.8%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12 Fiscal Year to Date Activity as of June 30, 2012	2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
Debt Service Fund							
30E-----6100 --	Redemption of Principal	\$2,055,000	\$2,160,000	\$2,160,000	\$2,275,000	\$115,000	5.3%
30E-----6200 --	Interest	739,300	627,888	627,888	510,575	(\$117,313)	-18.7%
30E-----6400 --	Dues & Fees	3,578	10,000	3,578	10,000	\$6,422	179.5%
30E-----6990 --	Permanent Fund Transfer	11,611	11,600	12,705	13,200	\$495	3.9%
30E-----6----	Other Objects	\$2,809,489	\$2,809,488	\$2,804,170	\$2,808,775	\$4,605	0.2%
30-----	Debt Services	\$2,809,489	\$2,809,488	\$2,804,170	\$2,808,775	\$4,605	0.2%

2013-14 Tentative Expenditure Budget as of August 26, 2013

Transportation Fund

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of June 30, 2012						
Retirement Fund								
50E-----2710----	Employer FICA	\$508,723	\$585,000	\$546,230	\$611,000	\$64,770	11.9%	
50E-----2720----	Employer Medicare	590,298	649,330	624,455	678,550	\$54,095	8.7%	
50E-----2730----	Employer IMRF	971,231	1,068,354	1,155,368	1,411,343	\$255,975	22.2%	
50E-----2-----	Employee Benefits	\$2,070,251	\$2,302,684	\$2,326,054	\$2,700,893	\$374,839	16.1%	
50-----	Retirement (IMRF/SS/Medicare)	\$2,070,251	\$2,302,684	\$2,326,054	\$2,700,893	\$374,839	16.1%	

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of	June 30, 2012					
Capital Projects Fund								
60E-----3110-----	Architect Fees	\$343,532		\$450,000	\$287,207	\$823,886	\$536,679	186.9%
60E-----3112-----	Other Engineering Fees	9,700		100,000	65,923	50,000	(\$15,923)	-24.2%
60E-----3-----	Purchased Services	\$353,232		\$550,000	\$353,130	\$873,886	\$520,756	147.5%
60E-----5110-----	Building Improvements	\$5,915		\$2,500,000	\$2,078,840	\$4,200,000	\$2,121,160	102.0%
60E-----5-----	Capital Outlay	\$5,915		\$2,500,000	\$2,078,840	\$4,200,000	\$2,121,160	102.0%
60-----	Capital Projects	\$359,147		\$3,050,000	\$2,431,970	\$5,073,886	\$2,641,916	108.6%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 30, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of	June 30, 2012					
Working Cash Fund								
70E----- 6990 -- -----	Permanent Fund Transfer	\$240,091		\$240,100	\$171,954	\$173,700	\$1,746	1.0%
70----- -- -----	Working Cash	\$240,091		\$240,100	\$171,954	\$173,700	\$1,746	1.0%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of August 26, 2013

2011-12		2012-13		2012-13		2013-14		Dollar Increase		Percent Increase	
Fiscal Year to		Date Activity as		Budget		Expenditures as		(Budget to		(Budget to	
of		June 30, 2012				of June 30, 2013		Actual)		Actual)	
Tort Immunity Fund											
80E----	2920 ----	Unemployment Insurance	\$33,825	\$33,825	\$9,366	\$10,020	\$654	7.0%			
80E----	2----	Employee Benefits	\$33,825	\$33,825	\$9,366	\$10,020	\$654	7.0%			
80E----	3100 ----	Professional & Tech Scvs	-	-	-	20,000	\$20,000	NA			
80E----	3810 ----	Property Insurance	158,174	164,800	164,800	170,800	\$6,000	3.6%			
80E----	3830 ----	School Board Legal Liability	10,490	9,484	9,484	10,998	\$1,514	16.0%			
80E----	3840 ----	Workers Compensation	391,917	420,819	420,819	435,900	\$15,081	3.6%			
80E----	3850 ----	Criminal Background Checks	7,215	15,000	19,870	15,000	(\$4,870)	-24.5%			
80E----	3860 ----	Loss Prevention	5,339	590	1,126	600	(\$526)	-46.7%			
80E----	3870 ----	Bldg. Appraisal	4,000	5,000	5,815	1,500	(\$4,315)	-74.2%			
80E----	3----	Purchased Services	\$577,135	\$615,693	\$621,914	\$654,798	\$32,884	5.3%			
80E----	4100 ----	General Supplies	\$1,871	\$0	(\$17,499)	\$0	\$17,499	-100.0%			
80E----	4----	Supplies	\$1,871	\$0	(\$17,499)	\$0	\$17,499	-100.0%			
80E----	5320 ----	Security Equipment	\$2,900	\$0	\$0	\$130,000	\$130,000	NA			
80E----	5----	Capital Outlay	\$2,900	\$0	\$0	\$130,000	\$130,000	NA			
80----	----	Tort	\$615,730	\$649,518	\$613,780	\$794,818	\$181,038	29.5%			
XX----	----	All Fund Expenditures	\$70,827,984	\$71,739,613	\$73,624,971	\$75,988,450	\$2,363,479	3.2%			

TAB 4

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☒ Cash
☐ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2013 - June 30, 2014

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget: _____

(MM/DD/YY)

District Name: _____

Park Ridge - Niles CCSD 64

District RCDT No: _____

05-016-0640-04

Budget of _____ Park Ridge - Niles CCSD 64 _____, County of _____ Cook _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2013 _____ and ending _____ June 30, 2014 _____.

WHEREAS the Board of Education of _____ Park Ridge - Niles CCSD 64 _____
County of _____ Cook _____, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ 23 _____ day of _____ SEPT _____, 20 _____ 13 _____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning _____ July 1, 2013 _____ and ending _____ June 30, 2014 _____.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from
each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ 23 _____
day of _____ SEPT _____, 20 _____ 13 _____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and in conformity with Section 17-1 of the School Code.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2014/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2013 ¹		23,108,065	160	3,417,654	3,081,013	1,291,572	5,712,568	12,312,920	1,618,843	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	53,295,298	8,272,108	3,075,400	1,064,287	1,678,687	2,500	563,700	595,414	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	3,363,303	50,000	0	576,929	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,524,833	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		58,183,434	8,322,108	3,075,400	1,641,216	1,678,687	2,500	563,700	595,414	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		58,183,434	8,322,108	3,075,400	1,641,216	1,678,687	2,500	563,700	595,414	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	40,674,475				1,016,003					
14	SUPPORT SERVICES	2000	14,624,247	5,684,149		1,671,800	1,573,789	5,073,886		794,818	0	
15	COMMUNITY SERVICES	3000	901,573	0		0	111,101					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	861,133	19,061	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	2,795,575	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		57,061,368	5,703,210	2,795,575	1,671,800	2,700,893	5,073,886		794,818	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	57,061,368	5,703,210	2,795,575	1,671,800	2,700,893	5,073,886		794,818	0	
21	Total Disbursements/Expenditures		1,122,066	2,618,988	279,825	(30,584)	(1,022,206)	(5,071,386)	563,700	(199,404)	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures											
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120	173,700									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140	13,200	0								
31	Transfer from Capital Projects Fund to O&M Fund	7150										
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800										
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere											
46	Total Other Sources of Funds ⁶		136,900	0	0	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	OTHER USES OF FUNDS (8000)											
47	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
50	Transfer of Working Cash Fund Interest	8120										
51	Transfer Among Funds	8130							0			
52	Transfer of Interest ⁶	8140							173,700			
53	Transfer from Capital Projects Fund to O&M Fund	8150			13,200							
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
55	Proceeds to O&M Fund	8170										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a}											
57	Taxes Pledged to Debt Service Fund	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	13,200	0	0	0	173,700	0	0	0
80	Total Other Sources/Uses of Fund		186,900	0	(13,200)	0	0	0	(173,700)	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		24,417,031	2,619,058	3,684,279	3,050,429	269,366	641,182	12,702,920	1,419,439	0	0
SUMMARY OF EXPENDITURES (by Major Object)												
82			(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
83		Acct #										
84												
85	Object Name											
86	Salaries	100	44,472,260	2,700,158		31,250		0		0	0	47,203,668
87	Employee Benefits	200	6,212,348	432,329			2,700,893	0		10,020	0	9,355,590
88	Purchased Services	300	2,135,766	1,078,274	0	1,640,550		873,866		654,798	0	6,383,274
89	Supplies & Materials	400	1,979,807	1,003,849			0	0		0	0	2,983,656
90	Capital Outlay	500	435,135	488,600			0	4,200,000		130,000	0	5,253,735
91	Other Objects	600	1,826,052	0	2,795,575		0	0		0	0	4,621,627
92	Non-Capitalized Equipment	700	0	0			0	0		0	0	0
93	Termination Benefits	800	57,061,368	5,703,210	2,795,575	1,671,800	2,700,893	5,073,886		794,818	0	75,801,590
94	Total Expenditures											
95												

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷		23,108,065	160	3,417,654	3,081,013	1,291,572	5,712,568	12,312,920	1,618,843	0
4	Total Direct Receipts & Other Sources ⁸		58,370,334	8,322,108	3,075,400	1,641,216	1,678,687	2,500	563,700	595,414	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433							1,453,109		
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	1,453,109	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		58,370,334	8,322,108	3,075,400	1,641,216	1,678,687	2,500	2,016,809	595,414	0
12	Total Amount Available		81,478,399	8,322,268	6,493,054	4,722,229	2,970,259	5,715,068	14,329,729	2,214,257	0
13	Total Direct Disbursements & Other Uses ⁹		57,061,368	5,703,210	2,808,775	1,671,800	2,700,893	5,073,886	173,700	794,818	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411		1,453,109							
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	1,453,109	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		57,061,368	7,156,319	2,808,775	1,671,800	2,700,893	5,073,886	173,700	794,818	0
21	ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		24,417,031	1,165,949	3,684,279	3,050,429	269,366	641,182	14,156,029	1,419,439	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	47,945,000	8,180,000	3,062,200	985,000	787,000		390,000	588,000	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	406,360				789,000				
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		48,351,360	8,180,000	3,062,200	985,000	1,576,000	0	390,000	588,000	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	1,018,144				94,687				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,018,144	0	0	0	94,687	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	57,000								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	242,501								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		299,501								
41	TRANSPORTATION FEES					63,087					
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					63,087					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	292,100	3,600	13,200	16,200	8,000	2,500	173,700	7,000	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		292,100	3,600	13,200	16,200	8,000	2,500	173,700	7,000	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	511,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		511,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	20,000								
78	Admissions - Other	1719									
79	Fees	1720	38,700								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	4,100	0							
82	Total District/School Activity Income		62,800	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	919,700								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		919,700								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		56,556							
96	Contributions and Donations from Private Sources	1920	3,700								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	24,600	1,000						414	
100	Payments of Surplus Moneys from TIF Districts	1960	636,329								
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	259,364								
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	907,500								
107	Other Local Revenues (Describe & Itemize)	1999	9,200	30,952							
108	Total Other Revenue from Local Sources		1,840,693	88,508	0	0	0	0	0	414	0
109	Total Receipts/Revenues from Local Sources	1000	53,295,298	8,272,108	3,075,400	1,064,287	1,678,687	2,500	563,700	595,414	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-B.05)	3001	1,359,713								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		1,359,713	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	388,750								
125	Special Education - Extraordinary	3105	558,232								
126	Special Education - Personnel	3110	1,051,373								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,996,355	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0	0		0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	2,164								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		2,164				0				
145	State Free Lunch & Breakfast	3360	1,750								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500									
152	Transportation - Special Education	3510									
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0	0		0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Traut Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920		50,000							
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		3,321	50,000	0	576,929	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	3,363,303	50,000	0	576,929	0	0	0	0	0
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
175	FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0	0	0	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210									
195	Special Milk Program	4215	32,523								
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		32,523				0				
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		0	0	0	0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	17,873								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	1,204,607								
221	Federal Special Education - IDEA Room & Board	4625	7,142								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,229,622	0			0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799		0			0				
228	Total CTE - Perkins			0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title II D - Technology - Formula	4860									
239	ARRA - Title II D - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency/Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930	74,975								
267	Title II - Teacher Quality	4932									
268	Federal Charter Schools	4960	135,800								
269	Medicaid Matching Funds - Administrative Outreach	4991	50,731								
270	Medicaid Matching Funds - Free-For-Service Program	4992									

ESTIMATED RECEIPTS/REVENUES

A		B	C	D	E	F	G	H	I	J	K
Description		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)		1,182								
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,524,833	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES		1,524,833	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		58,183,434	8,322,108	3,075,400	1,641,216	1,678,687	2,500	563,700	595,414	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	25,042,446	2,955,902	56,866	1,064,306	226,800	1,500			29,347,820
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	5,944,971	1,023,064	28,263	72,481	9,000				7,075,779
8	Special Education Programs Pre-K	1225	1,212,616	67,589		10,440					1,290,645
9	Remedial and Supplemental Programs K-12	1250	99,335	20,529							119,864
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	90,200	1,113	10,760	4,500	500	2,400			109,473
14	Summer School Programs	1600	202,500	1,982	8,500	9,500					222,482
15	Gifted Programs	1650	1,019,834	135,300	12,000	9,959					1,177,093
16	Drivers Education Programs	1700									0
17	Bilingual Programs	1800	415,793	53,326	2,200	10,000					481,319
18	Tuam Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs - Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912						850,000			850,000
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Tuam Alternative/Optional Programs Private Tuition	1922									0
32	Total Instruction ¹⁴	1000	34,027,695	4,256,805	116,589	1,181,186	236,300	853,900	0	0	40,674,475
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	983,884	112,654		315					1,096,853
36	Guidance Services	2120	153,132	11,438		2,900					167,470
37	Health Services	2130	941,763	134,150	49,170	15,830	1,535				1,142,448
38	Psychological Services	2140	456,916	35,170	7,339	6,842	0	700			507,067
39	Speech Pathology & Audiology Services	2150	1,327,458	173,409	2,300	1,626					1,504,793
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	3,863,153	466,821	58,809	27,613	1,535	700	0	0	4,418,631
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	536,913	71,887	245,987	425,270		1,319			1,281,376
44	Educational Media Services	2220	729,514	97,922	56,000	100,224					983,660
45	Assessment & Testing	2230			36,000						36,000
46	Total Support Services - Instructional Staff	2200	1,266,427	169,809	337,987	525,494	0	1,319	0	0	2,301,036
47	Support Services - General Administration										
48	Board of Education Services	2310	25,000	430,774	245,259	1,400		16,000			718,433
49	Executive Administration Services	2320	281,143	411,094	9,920	500	2,000	3,000			337,657
50	Special Area Administration Services	2330	256,300	63,353	6,563						326,216
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	582,443	535,221	261,742	1,900	2,000	19,000	0	0	1,382,306
53	Support Services - School Administration										
54	Office of the Principal Services	2410	2,306,856	487,889	77,676	29,840					2,902,061
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	2,306,856	487,889	77,676	29,840	0	0	0	0	2,902,061

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
57	Support Services - Business										0
58	Direction of Business Support Services	2510									770,741
59	Fiscal Services	2520	534,773	75,148	60,320	4,500	6,000	90,000			0
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560			575,003	2,500					577,503
63	Internal Services	2570		100	263,687	67,224					331,011
64	Total Support Services - Business	2500	534,773	75,248	899,010	74,224	6,000	90,000	0	0	1,679,255
65	Support Services - Central										0
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630	108,716	235	64,639						173,590
69	Staff Services	2640	384,536	65,543	70,949	1,500					522,528
70	Data Processing Services	2660	610,161	118,269	231,860	95,250	189,300				1,244,840
71	Total Support Services - Central	2600	1,103,413	184,047	367,448	96,750	189,300	0	0	0	1,940,958
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	9,637,065	1,919,035	2,002,672	755,621	198,835	111,019	0	0	14,624,247
74	COMMUNITY SERVICES (ED)	3000	807,500	34,508	16,505	43,000					901,513
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120						861,133			861,133
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			861,133			861,133
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200						0			0
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			0			861,133			861,133
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										0
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		44,472,260	6,212,348	2,135,766	1,979,807	435,135	1,826,052	0	0	57,061,368
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,122,066
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										0
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										0
121	Direction of Business Support Services	2510			200,000						200,000
122	Facilities Acquisition & Construction Services	2530			859,213	1,003,849	488,600				5,484,149
123	Operation & Maintenance of Plant Services	2540	2,700,158	432,329							0
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	2,700,158	432,329	1,059,213	1,003,849	488,600	0	0	0	5,684,149
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	2,700,158	432,329	1,059,213	1,003,849	488,600	0	0	0	5,684,149
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										0
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190			19,061						19,061
135	Total Payments to Other Govt Units (In-State)	4100			19,061			0			19,061
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			19,061			0			19,061
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										0
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)										0
149	Total Direct Disbursements/Expenditures	6000	2,700,158	432,329	1,078,274	1,003,849	488,600	0	0	0	5,703,210
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,618,898
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										0
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
162	Debt Service - Interest on Long-Term Debt	5200						510,575			510,575
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300						2,275,000			2,275,000
164	(Lease/Purchase Principal Retired)	5400						10,000			10,000
165	Debt Service Other (Describe & Itemize)	5000			0			2,795,575			2,795,575
166	Total Debt Service	6000			0			2,795,575			2,795,575
167	PROVISION FOR CONTINGENCIES (DS)										
168	Total Direct Disbursements/Expenditures				0			2,795,575			2,795,575
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										279,825
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils	2190									0
173	Other Support Services - Pupils (Describe & Itemize)										
174	Support Services - Business	2550			1,640,550						1,671,800
175	Pupil Transportation Services	2900	31,250								0
176	Other Support Services (Describe & Itemize)	2000									
177	Total Support Services	3000	31,250	0	1,640,550	0	0	0	0	0	1,671,800
178	COMMUNITY SERVICES (TR)										0
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)	4110									0
181	Payments for Regular Program	4120									0
182	Payments for Special Education Programs	4130									0
183	Payments for Adult/Continuing Education Programs	4140									0
184	Payments for CTE Programs	4170									0
185	Payments for Community College Programs	4190									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4100			0			0			0
187	Total Payments to Other Govt Units (In-State)	4400			0			0			0
188	Payments to Other Govt Units (Out-of-State)	4000									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt	5110									0
192	Tax Anticipation Warrants	5120									0
193	Tax Anticipation Notes	5130									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5140									0
195	State Aid Anticipation Certificates	5150									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5100						0			0
197	Total Debt Service - Interest on Short-Term Debt	5200									0
198	Debt Service - Interest on Long-Term Debt	5300									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5400									0
200	(Lease/Purchase Principal Retired)	5000									0
201	Debt Service - Other (Describe and Itemize)	6000									0
202	Total Debt Service										0
203	PROVISION FOR CONTINGENCIES (TR)										
204	Total Direct Disbursements/Expenditures		31,250	0	1,640,550	0	0	0	0	0	1,671,800
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(30,564)
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		391,204							391,204
209	Pre-K Programs	1125		0							0
210	Special Education Programs (Functions 1200-1220)	1200		577,870							577,870
211	Special Education Programs Pre-K	1225		9,216							9,216
212	Remedial and Supplemental Programs K-12	1250		1,447							1,447
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400									0
216	Interscholastic Programs	1500		2,634							2,634

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
217	Summer School Programs	1600		9,396							9,396
218	Gifted Programs	1650		18,268							18,268
219	Driver's Education Programs	1700									0
220	Bilingual Programs	1800		5,968							5,968
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		1,016,003							1,016,003
223	SUPPORT SERVICES - (MRSS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		13,691							13,691
226	Guidance Services	2120		2,147							2,147
227	Health Services	2130		146,415							146,415
228	Psychological Services	2140		6,681							6,681
229	Speech Pathology & Audiology Services	2150		18,611							18,611
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
231	Total Support Services - Pupil	2100		187,545							187,545
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		37,718							37,718
234	Educational Media Services	2220		53,393							53,393
235	Assessment & Testing	2230									0
236	Total Support Services - Instructional Staff	2200		91,111							91,111
237	Support Services - General Administration										
238	Board of Education Services	2310		190,282							190,282
239	Executive Administration Services	2320		17,608							17,608
240	Special Area Administrative Services	2330		31,297							31,297
241	Claims Paid From Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		239,187							239,187
251	Support Services - School Administration										
252	Office of the Principal Services	2410		221,956							221,956
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
254	Total Support Services - School Administration	2400		221,956							221,956
255	Support Services - Business										
256	Direction of Business Support Services	2510		0							0
257	Fiscal Services	2520		92,587							92,587
258	Facilities Acquisition & Construction Services	2530		0							0
259	Operation & Maintenance of Plant Service	2540		561,773							561,773
260	Pupil Transportation Services	2550									0
261	Food Services	2560									0
262	Internal Services	2570		12,326							12,326
263	Total Support Services - Business	2500		666,686							666,686

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		20,298							20,298
268	Staff Services	2640		45,609							45,609
269	Data Processing Services	2660		101,397							101,397
270	Total Support Services - Central	2600		167,304							167,304
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		1,573,789							1,573,789
273	COMMUNITY SERVICES (MR/SS)	3000		111,101							111,101
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	6000									0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			2,700,893				0			2,700,893
288	Excess (Deficiency) of Receipts/Revenues Over										
289	Disbursements/Expenditures										(1,022,206)
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business				873,886		4,200,000				5,073,886
293	Facilities Acquisition & Construction Services	2530									0
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000		0	873,886	0	4,200,000	0	0		5,073,886
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190			0						0
302	Total Payments to Other Districts & Govt Units	4000									0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures			0	873,886	0	4,200,000	0	0		5,073,886
305	Excess (Deficiency) of Receipts/Revenues Over										
306	Disbursements/Expenditures										(5,071,386)
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			435,900						435,900
313	Unemployment Insurance Payments	2363		10,020							10,020
314	Insurance Payments (regular or self-insurance)	2364			183,898						183,898
315	Risk Management and Claims Services Payments	2365			35,000		130,000				165,000
316	Judgment and Settlements	2366									0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	10,020	654,798	0	130,000	0	0		794,818
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										0
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
328	Total Debt Service	6000									0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	10,020	654,798	0	130,000	0	0		794,818
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(199,404)
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										0
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	0	0	0	0	0		0
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000									0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										0
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ^{1's} (Lease/Purchase Principal Retired)	5300									0
350	Total Debt Service	5000									0
351	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
352	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
353	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
354											

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

- 1.
- 2.
- 3.
- 4.

	A	B	C	D	E	F
1						
2	<i>Park Ridge - Niles CCSD 64 05-016-0640-04</i>					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5		58,183,434	8,322,108	1,641,216	563,700	68,710,458
6		57,061,368	5,703,210	1,671,800		64,436,378
7		1,122,066	2,618,898	(30,584)	563,700	4,274,080
8	Estimated Fund Balance - June 30, 2014	24,417,031	2,619,058	3,050,429	12,702,920	42,789,438
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
13	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years. The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.					
14	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
15						

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A	B	C	D	E	F	G
DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2013-14						
1	Park Ridge - Niles CCSD 64 05-016-0640-04 District Number					
2						
3						
4						
5						
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)					
7						
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	53,295,298	8,272,108	1,064,287	563,700
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	3,363,303	50,000	576,929	0
12	FEDERAL SOURCES	4000	1,524,833	0	0	0
13	Total Receipts/Revenues		58,183,434	8,322,108	1,641,216	563,700
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	40,674,475			40,674,475
16	SUPPORT SERVICES	2000	14,624,247	5,684,149	1,671,800	21,980,196
17	COMMUNITY SERVICES	3000	901,513	0	0	901,513
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	861,133	19,061	0	880,194
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		57,061,368	5,703,210	1,671,800	64,436,378
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,122,066	2,618,898	(30,584)	563,700
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		186,900	0	0	186,900
25	OTHER USES OF FUNDS (8000)		0	0	0	173,700
26	TOTAL OTHER SOURCES/USES OF FUNDS		186,900	0	0	(173,700)
27	ESTIMATED ENDING FUND BALANCE		24,417,031	2,619,058	3,050,429	12,702,920
						42,789,438

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
ESTIMATED BUDGET FY2014-15							
1							
2							
3	Park Ridge - Niles CCSD 64	05-016-0640-04					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		24,417,031	2,619,058	3,050,429	12,702,920	42,789,438
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		24,417,031	2,619,058	3,050,429	12,702,920	42,789,438

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A	B	M	N	O	P	Q
ESTIMATED BUDGET FY2015-16						
1						
2						
3	Park Ridge - Niles CCSD 64 05-016-0640-04					
4	District Number					
5						
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)					
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000				0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000				0
11	STATE SOURCES	3000				0
12	FEDERAL SOURCES	4000				0
13	Total Receipts/Revenues		0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000				0
16	SUPPORT SERVICES	2000				0
17	COMMUNITY SERVICES	3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000				0
19	DEBT SERVICES	5000				0
20	PROVISION FOR CONTINGENCIES	6000				0
21	Total Disbursements/Expenditures		0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)					0
25	OTHER USES OF FUNDS (8000)					0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		24,417,031	2,619,058	3,050,429	12,702,920
						42,789,438

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Park Ridge - Niles CCSD 64 05-016-0640-04 District Number						
2							
3							
4							
5							
6	ESTIMATED BEGINNING FUND BALANCE						
7	(must equal prior Ending Fund Balance)		24,417,031	2,619,058	3,050,429	12,702,920	42,789,438
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		24,417,031	2,619,058	3,050,429	12,702,920	42,789,438

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z
1	SUMMARY					
2	BUDGET ADDENDUM - DEFICIT REDUCTION PLAN					
3	ESTIMATED BUDGET					
4	Date of Adoption: (Enter as MM/DD/YY)					
5						
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		FY2013-14	FY2014-15	FY2015-16	FY2016-17
8	RECEIPTS/REVENUES	Acct No.	38,502,158	42,789,438	42,789,438	42,789,438
9	LOCAL SOURCES	1000	63,195,393	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	3,990,232	0	0	0
12	FEDERAL SOURCES	4000	1,524,833	0	0	0
13	Total Receipts/Revenues		68,710,458	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	40,674,475	0	0	0
16	SUPPORT SERVICES	2000	21,980,196	0	0	0
17	COMMUNITY SERVICES	3000	901,513	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	880,194	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		64,436,378	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		4,274,080	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		186,900	0	0	0
25	OTHER USES OF FUNDS (8000)		173,700	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		13,200	0	0	0
27	ESTIMATED ENDING FUND BALANCE		42,789,438	42,789,438	42,789,438	42,789,438

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2014 through Fiscal Year 2017

Park Ridge - Niles CCSD 64**05-016-0640-04**

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available. For additional information, please see:

www.isbe.net/sfms/budget/2014/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2014 budgeted expenditures over FY2013 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)										School District Name: Park Ridge - Niles CCSD 64 RCDT Number: 05-016-0640-04	
Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014			Total			
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total				
1. Executive Administration Services	2320	325,451		325,451	337,657		337,657		337,657		
2. Special Area Administration Services	2330	321,196		321,196	326,216		326,216		326,216		
3. Other Support Services - School Administration	2490	0		0	0		0		0		
4. Direction of Business Support Services	2510	0		0	0		0		0		
5. Internal Services	2570	335,991		335,991	331,011		331,011		331,011		
6. Direction of Central Support Services	2610	0		0	0		0		0		
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0					0		
8. Totals		982,638	0	982,638	994,884	0	994,884		994,884		
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)									1%		

Park Ridge - Niles CCSD 64 05-016-0640-04

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

See: School Code, Section 10-20.21 - Contracts

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

[illegible]

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)