

To: Board of Education  
Phil Bender, Superintendent

From: Rebecca Allard, Business Manager

Date: August 1, 2013

Subject: 2013-14 Tentative Budget

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 30<sup>th</sup>*). 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.

*It should be noted that both the revenue and expenditure budgets will continue to be modified based on current information until the budget is adopted in its final form.*

If you have questions prior to the Board meeting on July 8, please feel free to contact me in advance to clarify any of the information presented.

## INDEX

Description	Page Number
<b>Executive Summary</b> <ul style="list-style-type: none"> <li>• Investments in Student Learning</li> <li>• 2013-14 Estimated Statement of Position</li> <li>• 2013-14 Highlights of Operating Fund Budget</li> </ul>	 2 - 4 5 6 - 9
<b>Budget Calendar</b>	10
<b>All Fund Budget Drivers</b>	11 – 18
<b>Board of Education Budget Actions: September – April</b>	19 – 20
<b>Fund Balance Policy</b>	21
<b>Other Financial Indicators</b>	22
<b>Financial Projections</b>	23
<b>Revenue Documents</b> <ul style="list-style-type: none"> <li>• 2013-14 Tentative Revenue Budget Summary <i>(green)</i></li> <li>• Comparison of Revenue by Object <i>(yellow)</i></li> <li>• 2013-14 Tentative Revenue Budget <i>(blue)</i></li> </ul>	Tab 1
<b>Expenditure Documents</b> <ul style="list-style-type: none"> <li>• 2013-14 Tentative Expenditure Budget Summary <i>(green)</i></li> <li>• Comparison of Expenditures by Object <i>(yellow)</i></li> <li>• 2013-14 Tentative Expenditure Budget <i>(blue)</i></li> </ul>	Tab 2

## 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 planned, 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. If approved, 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 1, 2013)

Fund	Estimated Beginning Cash & Investment Balance (6/24/13)	Add Tentative Budgeted Revenues	Less Tentative Budgeted Expenditures	Excess / Deficiency of Revenues Over Expenditures	Estimated Ending Cash & Investments Balance June 30, 2014
Education	\$23,108,065	\$58,097,467	\$57,588,327	\$509,140	\$23,617,205
Tort Immunity	\$1,618,843	595,414	831,320	(\$235,906)	\$1,382,937
Operations & Maintenance	(\$1,452,949)	8,322,108	5,982,372	\$2,339,736	\$886,787
Transportation	\$3,081,013	1,654,787	1,624,150	\$30,637	\$3,111,650
Retirement	\$1,291,572	1,678,687	2,539,550	(\$860,863)	\$430,709
Working Cash	\$13,766,029	563,700	240,100	\$323,600	\$14,089,629
<b>Sub-Total - Operating Funds</b>	<b>\$41,412,573</b>	<b>\$70,912,163</b>	<b>\$68,805,819</b>	<b>\$2,106,344</b>	<b>\$43,518,917</b>
Capital Projects	\$5,712,568	2,500	5,073,886	(\$5,071,386)	\$641,182
<b>Total - Operating Funds</b>	<b>\$47,125,141</b>	<b>\$70,914,663</b>	<b>\$73,879,705</b>	<b>(\$2,965,042)</b>	<b>\$44,160,099</b>
<i>**Fund Balance as a Percentage of Expense Budget</i>	66.5%				59.8%
Debt Service	3,490,547	3,075,400	2,807,175	268,225	3,758,772
<b>Total - All Funds</b>	<b>\$50,615,688</b>	<b>\$73,990,063</b>	<b>\$76,686,880</b>	<b>(\$2,696,817)</b>	<b>\$47,918,871</b>

*\*\*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.*

## Highlights of the 2013-14 Operating Fund Budget

### REVENUES

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

When you factor in the Capital Projects Fund, the budget deficit is \$2,965,042. The budgeted surplus turns into a budgeted deficit because the Capital Projects Fund is drawing down its June 30, 2013 fund balance.

#### Real Estate Property Taxes:

Real estate property taxes are the largest source of revenue for District 64.

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.

<b>Tax Year</b>	<b>CPI-U (Tax year previous December)</b>
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%)
<b>Alternate Formula</b>	<b>170 Schools (19.7%)</b>
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 state is once again discussing the proration of this amount; currently it is projected to be reduced by \$76,414. The actual GSA for the 2013-14 school year will be known in August 2013.

The State’s cash-flow continues to create problems for local schools. Currently the State is one (June) categorical payment behind. These revenues are due and payable.

## Federal Revenue:

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

## EXPENSES

### Expenses have not been modified for this version (Draft #2) of the budget document.

Currently, 2013-14 salaries are expected to increase by \$3,108,323 or 7.0% from the prior year budget which is 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 \$708,410 or 8.4%. The PPO health insurance plans will increase by 7.8% and the HMO health insurance plan will increase by 0.2%. Within the benefit section, there are reductions in retirement incentives.



Purchased Services are anticipated to increase by \$862,880 or 15.7%. The Educational Fund will see a 14.1% increase, the Operations and Maintenance Fund will see a 2.9% increase and the Capital Project Fund will realize an increase in architect and other engineering fees of 147.47%.

Supplies are anticipated to increase by \$478,037 or 19.3%.

Capital equipment and capital improvements are projected to increase by \$2,892,253 or 116.5%. The Educational Fund capital outlay is projected to increase by \$336,349 and includes the first year recommendation from the Board Advanced Technology Committee (BATC). The Operations and Maintenance Fund is expected to increase by \$434,744 and is intended to allow for small maintenance projects throughout the school year (this line will be reduced by \$200,000 in future budget drafts). 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 and private placements for the District's special needs students. This area is expected to increase by \$290,856 when the inter-fund transfer is not considered.

## 2013 – 14 Budget Calendar

	Date of Board Meeting	Action
	February 11, 2013	<ul style="list-style-type: none"> <li>• Review Financial Projections.</li> <li>• Board authorizes 2013-14 staffing plan.</li> <li>• Board authorizes preparation of the 2013–14 tentative budget in accordance with the Illinois School Code.</li> </ul>
	March 18, 2013	<ul style="list-style-type: none"> <li>• Board sets date of Public Hearing for re-adoption of the 2012-13 Budget.</li> <li>• Board places the revised 2012-13 Budget on public display for 30 days prior to public hearing and final adoption.</li> </ul>
	April 22, 2013	<ul style="list-style-type: none"> <li>• Board conducts a public hearing on the 2012–13 final budget prior to budget adoption</li> <li>• Board adopts the 2012–13 budget.</li> </ul>
	May 20, 2013	<ul style="list-style-type: none"> <li>• Committee of the Whole – Board reviews draft of the 2013-14 tentative budget.</li> </ul>
	July 8, 2013	<ul style="list-style-type: none"> <li>• Board adopts 2013–14 tentative budget.</li> <li>• Board sets date of Public Hearing for final budget adoption.</li> <li>• Board places tentative budget on public display for 30 days prior to public hearing and final budget adoption.</li> </ul>
	September 9, 2013	<ul style="list-style-type: none"> <li>• Board reviews final draft of 2013–14 budget.</li> <li>• Board conducts a public hearing on the 2013-14 final budget prior to budget adoption.</li> </ul>
	September 23, 2013	<ul style="list-style-type: none"> <li>• Board adopts the 2013–14 budget.</li> </ul>
	November 18, 2013	<ul style="list-style-type: none"> <li>• Board reviews the 2013 tentative tax levy.</li> <li>• Board sets December 16, 2013, for the 2013 tax levy Public Hearing.</li> </ul>
	December 16, 2013	<ul style="list-style-type: none"> <li>• Board conducts a public hearing prior to adopting the 2013 tax levy.</li> <li>• Board approves the 2013 tax levy.</li> </ul>

## 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 \$2,495,732 or 4.5%.
- 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 \$76,414 because of the State prorating District allocations. The budget for GSA will be amended in August once the claim has been filed with ISBE.
- Other state revenue will decline by \$94,914 or 4.5% because of the State's failure to fund programs previously funded. The budget in this area will be adjusted once final allocations from ISBE are known.
- Federal revenues are estimated to decrease by \$26,812 or 2.0% because of the Federal government own budget problems. The budget in this area will be amended once final allocations are known.

- 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 77.8% (\$44,831,858) of the total Educational Fund budget. The salary category is estimated to increase by \$3,016,761 or 7.2% over the previous year's June 30 actual expenditures.

Teacher salaries account for 52.2% of the Education Fund budget: the following chart provides a reconciliation of the teacher salary category.

Description	Dollars
2012-13 PREA Scattergram Cost	\$30,659,523
Cost of step movement	\$322,218
Change in Staffing: <i>Reduction of 5.0 FTE at elementary</i> <i>Increase 2.0 FTE at middle school</i> <i>Increase 7.0 for class section variation</i>	\$385,000
Longevity	\$220,164
Overloads	\$25,000
<b>Total of (1200) teacher budget line</b>	<b>\$33,048,299</b>

This area will be modified prior to adoption of the final budget based on replacement salaries of those retiring or hired for enrollment variations.

- **Benefits:**

The benefit area is the second largest category of the Educational Fund budget. The benefit line item accounts for 10.8% of the total education fund budget and is anticipated to increase by 7.9% or \$454,809. The following contributes to the increase in this area:

Description	Dollars
PPO insurance	\$626,323
HMO insurance	\$966
Dental insurance	\$32,977
Health Insurance waiver	(\$10,660)
Life Insurance	(\$1,925)
TRS – Federal salaries	\$2,018
TRS Early Retirement Option (ERO)	\$122,333
TRS Retirement Penalty	(\$27,451)
Retirement Incentive	(\$398,284)
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 7.8% of the total Educational Fund budget and are expected to increase by approximately \$919,071. 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 3.6% of the total Educational Fund budget and is expected to increase by \$290,856 (when the inter-fund transfer is not considered). The major expenditure (\$1,950,000) in this category is special education tuition.

## Operations & Maintenance Fund (20)

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

### Revenue Review

- The anticipated decrease 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 \$90,940 or 3.5%.
- **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	\$5,982,372	-31.6%
Less: Building Improvement	(\$279,056)	(\$713,800)	155.8%
Less: Architect, Construction Manager and other Engineering Fees	(\$92,403)	(\$300,000)	224.7%
Less: Transfer to Capital Projects	(\$3,500,000)		
Net Operations & Maintenance Budget	\$4,880,456	\$4,968,572	1.8%

### 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 \$11,600 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 10.5% or \$194,797. Property taxes have the greatest impact on the variance, and, as previously mentioned, are restricted by the tax cap legislation.
- The state transportation reimbursement claim has two separate reimbursement formulas, one for regular education and one for special education transportation. Governor Quinn's budget eliminates regular transportation as a funding source.

#### **Expenditure Review**

- The expenditure budget is expected to increase by 0.4% or \$5,853.

### **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. Property taxes are expected to decrease.

#### **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 \$240,100 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 \$217,540 or 35.4%. \$150,000 of the increase is being driven by projected security improvements in all District 64 buildings.

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

September 2012 through June 2013

### Revenue Actions

- **Certificate of Tax Levy –**
  - 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)

### **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)

### **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)

## 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 59.8% as of June 30, 2014 or almost \$44.2 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.

<b>Fiscal Year</b>	<b>ISBE Financial Profile Designation</b>	<b>ISBE Financial Profile Score</b>
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).
- Moody's has moved to the Global Rating System, meaning that they are now rating issuers on the likelihood of default, not their more stringent municipal rating. As of August 2011, Moody's reaffirmed District 64's rating of "Aa2" with a positive outlook.

# Financial Projection

**Will Be Adjusted in September 2013**



# TAB 1



**Park Ridge Niles Community Consolidated School District 64**  
**2013-14 Tentative Revenue Budget (July 8, 2013)**

Description of Revenue Source	Fund										Actuals June 30, 2013	% of Budget Increase (Decrease)
	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	2013-14 Tentative Budget			
Current Year (2013)	\$23,806,338	\$4,400,000	\$1,600,000	\$530,000	\$840,000	\$0	\$210,000	\$315,000	\$3,701,338.0		\$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		\$299,495	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%
LICAM/ISEP 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	1,285,350	-	-	-	-	-	-	-	1,285,350.00		\$1,361,764	-5.6%
Other State	2,003,590	50,000	-	590,500	-	-	-	-	2,644,090		2,763,535	-4.3%
Federal	1,326,329	-	-	-	-	-	-	-	1,326,329		1,649,801	-19.6%
Total of State & Federal	\$4,615,269	\$50,000	-	\$590,500	-	-	-	-	\$5,255,769		\$5,775,100	-9.0%
Transfer of Funds	186,900.00	-	-	-	-	-	-	-	186,900.00		\$5,684,659	-96.7%
Total Revenue	\$58,097,467	\$8,322,108	\$3,075,400	\$1,654,787	\$1,678,687	\$2,500	\$563,700	\$595,414	\$73,990,063		\$77,578,691	-4.6%
2013-14 Tentative Budget	\$58,097,467	\$8,322,108	\$3,075,400	\$1,654,787	\$1,678,687	\$2,500	\$563,700	\$595,414	\$73,990,063	Total	\$77,578,691	
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	Total	\$77,578,691	
% of Budget Increase (Decrease)	4.5%	-3.9%	6.9%	-10.5%	-7.3%	N/A	-9.3%	-8.9%	-4.6%			



**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2013-14 Tentative Budget (July 8, 2013)**  
**COMPARISON OF REVENUES BY OBJECTS**

	2009-10 ACTUAL	2010-11 Actual	2011-12 Actual	2012-13 Actuals as of 6/28/13	2013-14 Tentative Budget	\$ Change from the 2012-13 Actuals	% Change From 2012-13 Actuals
<b>EDUCATIONAL FUND</b>							
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	1,285,350	(\$76,414)	-5.6%
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	1,326,329	(\$26,812)	-2.0%
TRANSFERS IN	340,079	183,282	251,703	184,659	186,900	\$2,241	1.2%
<b>TOTAL</b>	<b>\$ 54,353,734</b>	<b>\$ 52,914,008</b>	<b>\$ 54,618,783</b>	<b>\$ 55,601,735</b>	<b>\$ 58,097,467</b>	<b>\$ 2,495,732</b>	<b>4.5%</b>
% of Change	4.1%	-2.6%	3.2%	1.8%	4.5%		
<b>TORT FUND</b>							
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%
<b>TOTAL</b>	<b>\$ 1,344,816</b>	<b>\$ 997,700</b>	<b>\$ 731,852</b>	<b>\$ 653,668</b>	<b>\$ 595,414</b>	<b>(\$58,254)</b>	<b>-8.9%</b>
% of Change	10.4%	-25.8%	-26.6%	-10.7%	-8.9%		
<b>OPERATIONS &amp; MAINTENANCE FUND</b>							
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
<b>TOTAL</b>	<b>\$ 7,759,225</b>	<b>\$ 15,255,582</b>	<b>\$ 8,387,141</b>	<b>\$ 8,661,891</b>	<b>\$ 8,322,108</b>	<b>(\$339,783)</b>	<b>-3.9%</b>
% of Change	27.52%	96.61%	-45.02%	3.26%	-3.92%		
<b>TRANSPORTATION FUND</b>							
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	590,500	\$25,469	4.5%
<b>TOTAL</b>	<b>\$ 2,655,390</b>	<b>\$ 2,554,174</b>	<b>\$ 2,571,465</b>	<b>\$ 1,849,584</b>	<b>\$ 1,654,787</b>	<b>(\$194,797)</b>	<b>-10.5%</b>
% of Change	4.8%	-3.8%	0.7%	-28.1%	-10.5%		
<b>ILL. MUNICIPAL RETIREMENT FUND</b>							
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%
<b>TOTAL</b>	<b>\$ 2,473,358</b>	<b>\$ 2,319,132</b>	<b>\$ 2,151,517</b>	<b>\$ 1,811,012</b>	<b>\$ 1,678,687</b>	<b>(\$132,325)</b>	<b>-7.3%</b>
% of Change	12.5%	-6.2%	-7.2%	-15.8%	-7.3%		
<b>CAPITAL PROJECTS FUND</b>							
Interest	-	-	3,001,217	2,467	2,500	33	NA
Transfer	-	-	3,001,217	5,500,000	-	(5,500,000)	NA
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,001,217</b>	<b>\$ 5,502,467</b>	<b>\$ 2,500</b>	<b>(5,500,000)</b>	<b>NA</b>
% of Change		NA		NA			
<b>WORKING CASH FUND</b>							
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%
<b>TOTAL</b>	<b>\$ 1,679,531</b>	<b>\$ 665,000</b>	<b>\$ 499,953</b>	<b>\$ 621,271</b>	<b>\$ 563,700</b>	<b>(\$57,571)</b>	<b>-9.3%</b>
% of Change	35.3%	-60.4%	-24.8%	24.3%	-9.3%		
<b>TOTAL OPERATING FUNDS</b>							
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actuals as of 6/28/13	2013-14 Tentative Budget	\$ Change from the 2012-13 Actuals	% Change From 2012-13 Actuals
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	1,285,350	(\$76,414)	-5.6%
OTHER STATE AID	3,256,600	3,506,824	3,874,654	2,763,535	2,644,090	(\$119,445)	-4.3%
FEDERAL AID	2,954,919	7,618,024	1,333,872	1,649,801	1,326,329	(\$323,472)	-19.6%
TRANSFERS IN	340,079	183,282	251,703	5,684,659	186,900	(\$5,497,759)	-96.7%
<b>TOTAL</b>	<b>\$ 70,266,054</b>	<b>\$ 74,705,596</b>	<b>\$ 68,960,711</b>	<b>\$ 74,701,628</b>	<b>\$ 70,914,663</b>	<b>(\$3,786,965)</b>	<b>-5.1%</b>
% of Change	7.3%	6.3%	-7.7%	8.3%	-5.1%		

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2013-14 Tentative Budget (July 8, 2013)**  
**COMPARISON OF REVENUES BY OBJECTS**

DEBT SERVICE FUND	2009-10 ACTUAL	2010-11 Actual	2011-12 Actual	2012-13 Actuals as of 6/28/13	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
<b>TOTAL</b>	<b>\$ 2,880,575</b>	<b>\$ 2,606,149</b>	<b>\$ 3,142,205</b>	<b>\$ 2,877,064</b>	<b>\$ 3,075,400</b>	<b>\$198,336</b>	<b>6.9%</b>
% of Change	-24.9%	-9.5%	20.6%	-8.4%	6.9%		
<b>TOTAL, ALL FUNDS</b>							
	2009-10 ACTUAL	2010-11 Actual	2011-12 Actual	2012-13 Actuals as of 6/28/13	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	1,285,350	\$ (76,414)	-5.6%
OTHER STATE AID	3,256,600	3,506,824	3,874,654	2,763,535	2,644,090	\$ (119,445)	-4.3%
FEDERAL AID	2,954,919	7,618,024	1,333,872	1,649,801	1,326,329	\$ (323,472)	-19.6%
TRANSFERS IN	340,079	183,282	251,703	5,684,659	186,900	\$ (5,497,759)	-96.7%
<b>TOTAL</b>	<b>\$ 73,146,629</b>	<b>\$ 77,311,745</b>	<b>\$75,104,133</b>	<b>\$ 77,578,691</b>	<b>\$ 73,990,063</b>	<b>(\$3,588,628)</b>	<b>-4.6%</b>
% of Change	5.5%	5.7%	-2.9%	3.3%	-4.6%		

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

**2013-14 Tentative Revenue Budget as of July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 28, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
<b>Educational Fund</b>						
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	SPEC 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
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%

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

**2013-14 Tentative Revenue Budget as of July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date <i>(June 28, 2013)</i>	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
10R205 1994 0000 00 0	BS/LUNCH SUPERVISION FEE	34,723	37,217	37,300	84	0.2%
10R207 1994 0000 00 0	BS/LUNCH SUPERVISION FEE	31,274	31,883	0	(31,883)	-100.0%
10R209 1994 0000 00 0	BS/LUNCH SUPERVISION FEE	31,497	36,130	36,200	70	0.2%
10R000 1999 0000 00 0	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 0	GENERAL STATE AID	\$1,353,000	\$1,361,764	\$1,285,350	(\$76,414)	-5.6%
10R000 3100 0000 00 0	SPEL ED - PRIVATE FACILITY	\$388,750	\$434,319	\$388,750	(\$45,569)	-10.5%
10R000 3105 0000 00 0	SPEC ED - EXTRAORDINARY	556,232	520,018	556,232	\$36,214	7.0%
10R000 3110 0000 00 0	SPEC ED - PERSONNEL	1,051,373	1,075,336	1,051,373	(\$23,963)	-2.2%
10R000 3120 0000 00 0	SPEC ED - ORPHANAGE INDIVIDUAL	181,190	60,979	0	(\$60,979)	-100.0%
10R000 3130 0000 00 0	SPEC ED - ORPHANAGE SUMMER SCH	12,314	-	0	\$0	NA
10R000 3145 0000 00 0	SPEC ED SUMMER SCHOOL	6,012	3,079	-	(\$3,079)	-100.0%
10R000 3305 0000 00 0	BILINGUAL EDUCATION	2,164	77	2,164	\$2,087	2710.4%
10R000 3360 0000 00 0	STATE FREE LUNCH	1,750	1,375	1,750	\$376	27.3%
10R000 3651 0000 00 0	NATIONAL BOARD CERTIFICATION	-	-	0	\$0	NA
10R000 3900 0000 00 0	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 July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date <i>(June 28, 2013)</i>	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	1,006,103	(38,592)	-3.7%
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 OUTREAC	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	\$1,326,329	<b>(\$26,812)</b>	-2.0%
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	\$58,097,467	\$2,495,732	4.5%

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

**2013-14 Tentative Revenue Budget as of July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date <i>(June 28, 2013)</i>	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
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**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 & MAINTENAN	\$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 July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date (June 28, 2013)	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
<b>Debt Service Fund</b>						
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 July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date <i>(June 28, 2013)</i>	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
<b>Transportation Fund</b>						
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)	-	25,415	-100.0%
40R000 3510 0000 00 00	SPECIAL ED TRANSPARATION	561,311	590,446	590,500	\$54	0.0%
40R--- 35-----	*TOTAL STATE TRANSPORTATION	\$535,896	\$565,031	590,500	25,469	4.5%
40-----	*TOTAL TRANSPORTATION	\$1,863,037	\$1,849,584	\$1,654,787	(\$194,797)	-10.5%

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

**2013-14 Tentative Revenue Budget as of July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date <i>(June 28, 2013)</i>	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
<b>Retirement Fund</b>						
50R000 1111 0000 00 0	CURRENT YEAR LEVY	\$553,000	\$403,672	\$420,000	\$16,328	4.0%
50R000 1112 0000 00 0	FIRST PRIOR YEAR LEVY	450,896	453,363	370,000	(\$83,363)	-18.4%
50R000 1113 0000 00 0	OTHER PRIOR YEAR LEVY	(1,000)	(2,827)	(3,000)	(\$173)	6.1%
50R000 1151 0000 00 0	SS CURRENT YEAR LEVY	472,000	403,672	420,000	\$16,328	4.0%
50R000 1152 0000 00 0	SS FIRST PRIOR YEAR LEVY	450,896	453,363	370,000	(\$83,363)	-18.4%
50R000 1153 0000 00 0	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 0	CORP PERS PROP REPLACE TAX	\$94,687	\$94,687	\$94,687	\$0	0.0%
50R000 1510 0000 00 0	INTEREST ON INVESTMENTS	\$8,240	\$7,871	\$7,900	\$29	0.4%
50R000 1512 0000 00 0	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 July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date <i>(June 28, 2013)</i>	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
<b>Capital Projects Fund</b>						
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	<i>(\$5,500,000)</i>	NA
60R--- 78-----	*TOTAL	\$2,500	\$5,502,467	\$2,500	<i>(\$5,499,967)</i>	-100.0%
60-----	*TOTAL CAPITAL PROJECTS	\$2,500	\$5,502,467	\$2,500	<i>(\$5,499,967)</i>	-100.0%

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

**2013-14 Tentative Revenue Budget as of July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date <i>(June 28, 2013)</i>	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
<b>Working Cash Fund</b>						
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	<i>(\$66,776)</i>	-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	<i>(\$58,596)</i>	-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	<i>(\$57,571)</i>	-9.3%

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

**2013-14 Tentative Revenue Budget as of July 8 2013**

Account Number	Account Description	2012-13 Revenue Budget	2012-13 Revenue To Date <i>(June 28, 2013)</i>	2013-14 Tentative Revenue Budget	Dollar Increase (Budget to Actual)	Percentage Increase (Budget to Actual)
<b>Total Immunity Fund</b>						
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	\$73,990,063	(\$3,588,628)	-4.6%



**TAB 2**



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

**2013-14 Tentative Expenditure Budget (July 8, 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, 2012	% of Budget Increase (Decrease)
Salary-Teacher	\$33,048,299	-	-	-	-	-	-	-	\$33,048,299	\$30,708,783	7.6%
Salary-All Other	\$11,783,559	\$2,687,599	-	\$31,250	-	-	-	-	14,502,408	\$13,733,601	5.6%
Benefits	6,197,704	432,329	-	-	\$2,539,550	-	-	10,020	9,179,603	\$8,471,193	8.4%
Purchased Services	2,063,908	1,169,679	-	1,592,900	-	873,886	-	671,300	6,371,673	\$5,508,793	15.7%
Supplies	1,969,603	978,965	-	-	-	-	-	-	2,948,568	\$2,470,532	19.3%
Capital Outlay	460,335	713,800	-	-	-	4,200,000	-	150,000	5,524,135	\$2,481,882	122.6%
Other Expense	114,919	-	2,807,175	-	-	-	240,100	-	3,162,194	\$8,579,974	-63.1%
Other Expense: Tuition	1,950,000	-	-	-	-	-	-	-	1,950,000	\$1,670,213	16.8%
<b>Total Expenses</b>	<b>\$57,588,327</b>	<b>\$5,982,372</b>	<b>\$2,807,175</b>	<b>\$1,624,150</b>	<b>\$2,539,550</b>	<b>5,073,886</b>	<b>\$240,100</b>	<b>\$831,320</b>	<b>\$76,686,880</b>	<b>\$73,624,971</b>	<b>4.2%</b>

	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	Total
2012-13 Tentative Budget*	\$57,588,327	\$5,982,372	\$2,807,175	\$1,624,150	\$2,539,550	\$5,073,886	\$240,100	\$831,320	\$76,686,880
Actuals: June 30, 2012	\$54,906,831	\$8,751,915	\$2,804,170	\$1,618,297	\$2,326,054	\$2,431,970	\$171,954	\$613,780	\$73,624,971
% of Budget Increase (Decrease)	4.9%	-31.6%	0.1%	0.4%	9.2%	108.6%	39.6%	35.4%	4.2%



**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**

**2013-14 Tentative Budget (July 8, 2013)**

**COMPARISON OF EXPENDITURES BY OBJECTS**

EDUCATIONAL FUND	2009-10	2010-11	2011-12	2012-13	2013-14	\$ Change	% Change
	Actual	Actual	Actual	Actual as of 6/28/13	Tentative Budget	from 2012-13 Actuals	from 2012-13 Actuals
SALARIES	\$36,928,435	\$39,154,809	\$40,387,916	\$41,815,097	\$44,831,858	\$3,016,761	7.2%
EMPLOYEE BENEFITS	5,031,640	4,769,926	5,644,705	\$5,742,895	6,197,704	\$454,809	7.9%
PURCHASED SERVICES	1,892,302	1,506,072	1,676,420	\$1,809,378	2,063,908	\$254,530	14.1%
SUPPLIES & MATERIALS	2,321,135	2,104,148	1,752,037	\$1,641,412	1,969,603	\$328,191	20.0%
CAPITAL OUTLAY	556,970	783,899	175,087	\$123,986	460,335	\$336,349	271.3%
OTHER	3,572,045	3,605,042	3,142,294	\$3,774,063	2,064,919	(\$1,709,144)	-45.3%
<b>TOTAL</b>	<b>\$50,302,527</b>	<b>\$51,923,896</b>	<b>\$52,778,460</b>	<b>\$54,906,831</b>	<b>\$57,588,327</b>	<b>\$2,681,497</b>	<b>4.9%</b>
% Change	12.1%	3.2%	1.6%	4.0%	4.9%		

TORT FUND	2009-10	2010-11	2011-12	2012-13	2013-14	\$ Change	% Change
	Actual	Actual	Actual	Actual as of 6/28/13	Tentative Budget	from 2012-13 Actuals	from 2012-13 Actuals
EMPLOYEE BENEFITS	948	41,315	33,825	9,366	10,020	654	7.0%
PURCHASED SERVICES	180,869	473,834	577,135	621,913	671,300	49,387	7.9%
SUPPLIES & MATERIALS	6,526	257	-	(17,499)	-	17,499	NA
OTHER	8,194	\$2,333	\$0	\$0	\$150,000	150,000	NA
<b>TOTAL</b>	<b>\$ 196,537</b>	<b>\$ 517,739</b>	<b>\$ 610,959</b>	<b>\$ 613,780</b>	<b>\$ 831,320</b>	<b>217,540</b>	<b>35.4%</b>
% Change	-79.87%	163.43%	18.01%	0.5%	35.4%		

OPERATIONS & MAINTENANCE FUND	2009-10	2010-11	2011-12	2012-13	2013-14	\$ Change	% Change
	Actual	Actual	Actual	Actual as of 6/28/13	Tentative Budget	from 2012-13 Actuals	from 2012-13 Actuals
SALARIES	\$ 2,230,577	\$ 2,507,700	\$ 2,467,577	\$ 2,596,659	\$ 2,687,599	\$ 90,940	3.5%
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	\$ 1,169,679	\$ 32,976	2.9%
SUPPLIES & MATERIALS	1,106,222	1,063,263	\$ 934,623	\$ 846,619	\$ 978,965	\$ 132,346	15.6%
CAPITAL OUTLAY	5,819,395	8,203,282	\$ 2,535,896	\$ 279,056	\$ 713,800	\$ 434,744	155.8%
OTHER	-	61	\$3,000,060	\$3,500,000	-	(\$3,500,000)	NA
<b>TOTAL</b>	<b>\$ 10,297,228</b>	<b>\$ 13,772,329</b>	<b>\$ 10,386,503</b>	<b>\$ 8,751,915</b>	<b>\$ 5,982,372</b>	<b>(\$2,769,543)</b>	<b>-31.6%</b>
% Change	62.6%	33.7%	-24.6%	-15.7%	-31.6%		

TRANSPORTATION FUND	2009-10	2010-11	2011-12	2012-13	2013-14	\$ Change	% Change
	Actual	Actual	Actual	Actual as of 6/28/13	Tentative Budget	from 2012-13 Actuals	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	1,767,695	1,537,684	1,587,669	1,592,900	\$ 5,231	0.3%
SUPPLIES & MATERIALS	7,870	-	-	-	-	-	NA
CAPITAL OUTLAY	610	-	-	-	-	-	NA
TRANSFERS OUT	353	-	-	-	-	-	NA
<b>TOTAL</b>	<b>\$ 1,893,855</b>	<b>\$ 1,798,323</b>	<b>\$ 1,568,312</b>	<b>\$ 1,618,297</b>	<b>\$ 1,624,150</b>	<b>\$5,853</b>	<b>0.4%</b>
% Change	-10.7%	-5.0%	-12.8%	3.2%	0.4%		

ILL. MUNICIPAL RETIREMENT FUND	2009-10	2010-11	2011-12	2012-13	2013-14	\$ Change	% Change
	Actual	Actual	Actual	Actual as of 6/28/13	Tentative Budget	from 2012-13 Actuals	from 2012-13 Actuals
EMPLOYEE BENEFITS	\$1,731,234	\$1,916,299	\$2,070,251	\$2,326,054	\$2,539,550	\$213,496	9.2%
<b>TOTAL</b>	<b>\$ 1,731,234</b>	<b>\$ 1,916,299</b>	<b>\$ 2,070,251</b>	<b>\$ 2,326,054</b>	<b>\$ 2,539,550</b>	<b>\$213,496</b>	<b>9.2%</b>
% Change	7.5%	10.7%	8.0%	12.4%	9.2%		

CAPITAL IMPROVEMENT	2009-10	2010-11	2011-12	2012-13	2013-14	\$ Change	% Change
	Actual	Actual	Actual	Actual as of 6/28/13	Tentative Budget	from 2012-13 Actuals	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%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 359,147</b>	<b>\$ 2,431,970</b>	<b>\$ 5,073,886</b>	<b>\$ 2,121,160</b>	<b>108.63%</b>
				577.2%	108.6%		

WORKING CASH FUND	2009-10	2010-11	2011-12	2012-13	2013-14	\$ Change	% Change
	Actual	Actual	Actual	Actual as of 6/28/13	Tentative Budget	from 2012-13 Actuals	from 2012-13 Actuals
OTHER	\$318,266	\$174,690	\$240,091	\$171,954	\$240,100	\$68,146	39.6%
<b>TOTAL</b>	<b>\$ 318,266</b>	<b>\$ 174,690</b>	<b>\$ 240,091</b>	<b>\$ 171,954</b>	<b>\$ 240,100</b>	<b>\$68,146</b>	<b>39.6%</b>
% Change	-12.6%	-45.1%	37.4%	-28.4%	39.6%		

OPERATING FUNDS	2009-10	2010-11	2011-12	2012-13	2013-14	\$ Change	% Change
	Actual	Actual	Actual	Actual as of 6/28/13	Tentative Budget	from 2012-13 Actuals	from 2012-13 Actuals
Salaries	\$ 39,220,936	\$ 41,693,137	\$ 42,886,121	\$ 44,442,384	\$ 47,550,707	\$ 3,108,323	7.0%
Employee Benefits	7,078,620	7,057,563	8,123,915	8,471,193	9,179,603	\$ 708,410	8.4%
Purchased Services	4,722,505	5,415,601	5,217,683	5,508,793	6,371,673	\$ 862,880	15.7%
Supplies & Materials	3,441,753	3,167,668	2,686,661	2,470,531	2,948,568	\$ 478,037	19.3%
Capital Outlay	6,376,975	8,987,181	2,716,898	2,481,882	5,374,135	\$ 2,892,253	116.5%
Other	3,898,505	3,782,126	6,382,445	7,274,063	2,214,919	(\$5,059,144)	-69.6%
Tuition	-	-	-	-	-	\$0	NA
Transfer Out	-	-	-	171,954	240,100	\$240,100	NA
<b>Grand Total Operating Fund</b>	<b>\$ 64,739,294</b>	<b>\$ 70,103,276</b>	<b>\$ 68,013,723</b>	<b>\$ 70,820,800</b>	<b>\$ 73,879,705</b>	<b>\$3,230,859</b>	<b>4.3%</b>
		8.3%	-3.0%	1.0%	4.3%		

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2013-14 Tentative Budget (July 8, 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 6/28/13	Tentative Budget	2012-13 Actuals	from 2012-13 Actuals
OTHER	\$ 2,620,465	\$ 2,530,171	\$ 2,809,488	\$ 2,791,466	\$ 2,795,575	\$ 4,110	0.1%
TRANSFERS OUT	-	-	-	12,705	11,600	\$0	NA
<b>TOTAL</b>	<b>\$ 2,620,465</b>	<b>\$ 2,530,171</b>	<b>\$ 2,809,488</b>	<b>\$ 2,804,170</b>	<b>\$ 2,807,175</b>	<b>\$4,110</b>	<b>0.1%</b>
	-39.1%	-3.4%	11.0%	10.8%	-0.1%		
GRAND TOTAL ALL FUNDS							
Salaries	\$ 39,220,936	\$ 41,693,137	\$ 42,886,121	\$ 44,442,384	\$ 47,550,707	\$ 3,108,323	7.0%
Employee Benefits	7,078,620	7,057,563	8,123,915	8,471,193	9,179,603	708,410	8.4%
Purchased Services	4,722,505	5,415,601	5,217,683	5,508,793	6,371,673	862,880	15.7%
Supplies & Materials	3,441,753	3,167,668	2,686,661	2,470,531	2,948,568	478,037	19.3%
Capital Outlay	6,376,975	8,987,181	2,716,898	2,481,882	5,374,135	2,892,253	116.5%
Other	6,518,970	6,312,297	9,191,933	10,065,529	5,010,494	(5,055,035)	-50.2%
Tuition	-	-	-	-	-	\$0	NA
Transfer Out	-	-	-	184,659	251,700	\$251,700	NA
<b>Grand Total Operating Funds</b>	<b>\$ 67,359,759</b>	<b>\$ 72,633,447</b>	<b>\$ 70,823,211</b>	<b>\$ 73,624,971</b>	<b>\$ 76,686,880</b>	<b>\$3,246,568</b>	<b>4.2%</b>
		7.8%	-2.5%	4.0%	4.2%		

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13		2012-13		2013-14		Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of June 30, 2012	Budget	Expenditures as of June 28, 2013	Budget	Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)		
<b>Educational Fund</b>										
10E-1100	Administrative	\$2,567,533	\$2,462,422	\$2,461,960	\$2,569,315	\$107,355	4.4%			
10E-1110	Psychologists	365,296	424,339	413,643	441,287	\$27,644	6.7%			
10E-1120	Exempt Staff	815,440	630,594	630,076	546,000	(\$84,076)	-13.3%			
10E-1200	Teacher	29,678,005	31,326,969	30,708,783	33,048,299	\$2,339,516	7.6%			
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	188,605	(\$61,945)	-24.7%			
10E-1312	Stipend-Athletic	60,615	80,000	62,377	60,600	(\$1,777)	-2.8%			
10E-1313	Stipend-Improve Of Instruction	22,763	54,800	14,737	107,000	\$92,263	626.0%			
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	100,000	(\$56,133)	-36.0%			
10E-1322	Sub-Professional Development	148,426	233,620	34,910	276,570	\$241,660	692.2%			
10E-1323	Sub-Sick	765,128	877,831	875,062	890,000	\$14,938	1.7%			
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	2,350,516	(\$50,636)	-2.1%			
10E-1420	Nurse	273,156	301,883	301,849	295,152	(\$6,697)	-2.2%			
10E-1425	OT/PT	-	363,821	363,789	377,598	\$13,809	3.8%			
10E-1430	Library Assistant	168,652	175,398	163,422	210,630	\$47,208	28.9%			
10E-1510	Lunchroom Supervision	525,500	536,010	514,360	312,500	(\$201,860)	-39.2%			
10E-1511	Before School Supervision	-	-	-	250,000	\$250,000	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	1,259,375	(\$74,632)	-5.6%			
10E-1531	Sub-Clerical	44,141	35,000	16,102	35,000	\$18,898	117.4%			
10E-1532	Clerical Overtime	-	2,000	1,199	22,000	\$20,801	1735.3%			

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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-----1540--	Accounting	72,807	108,123	65,269	165,368	\$100,099	153.4%	
10E-----1540--	Accounting Overtime		1,500	1,473	2,000	\$527	35.8%	
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	288,000	\$48,973	20.5%	
10E-----1911--	TA Summer School		-	35,479	-	(\$35,479)	-100.0%	
10E-----1912--	EC Diagnostics		1,500	1,495	20,000	\$18,505	1237.9%	
10E-----1913--	Meeting Expense		4,500	4,231	5,000	\$769	18.2%	
10E-----1930--	Curriculum Writing	19,155	29,480	25,605	70,969	\$45,364	177.2%	
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	\$44,831,858	\$3,016,761	7.2%	



Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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	14,548	\$2,018	16.1%	
10E-2840	TRS Early Retirement Option	79,866	-	-	122,333	\$122,333	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	14,700	(\$398,284)	-96.4%	
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	\$6,197,704	\$454,809	7.9%	

# Park Ridge Niles Community Consolidated School District 64

## 2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13		2012-13		2013-14		Percent Increase	
		Fiscal Year to Date Activity as of June 30, 2012	Budget	Expenditures as of June 28, 2013	Budget	Tentative Budget	(Budget to Actual)	(Budget to Actual)	(Budget to Actual)	(Budget to Actual)	
10E-----3100	Professional & Technical Service	\$53,445	\$53,445	\$46,116	\$90,600	\$44,484	96.5%				
10E-----3130	Community Activities	12,362	12,362	8,729	37,000	\$28,271	323.9%				
10E-----3140	Instructional Profession Scvs	60,477	55,506	52,027	66,230	\$14,203	27.3%				
10E-----3141	Workshops	3,102	9,830	9,564	12,700	\$3,136	32.8%				
10E-----3142	Staff Development	53,177	66,769	66,768	78,913	\$12,145	18.2%				
10E-----3143	Mileage Reimbursement	35,508	39,352	37,719	39,553	\$1,834	4.9%				
10E-----3145	Interpreters	874	874	511	874	\$363	70.9%				
10E-----3146	Professional Growth	43,666	49,596	49,667	88,718	\$39,051	78.6%				
10E-----3147	Career Service Incentive	22,504	28,754	28,751	25,000	(\$3,751)	-13.0%				
10E-----3148	Personnel Recruitment	9,033	9,030	6,391	5,000	(\$1,391)	-21.8%				
10E-----3149	Meeting Expense	4,295	4,795	4,738	4,500	(\$238)	-5.0%				
10E-----3150	Food Service Contract	565,003	565,003	553,940	565,003	\$11,063	2.0%				
10E-----3161	Annual License Fees	160,932	231,291	227,647	248,390	\$20,743	9.1%				
10E-----3162	Communication Reimbursement	25,410	28,380	26,675	28,380	\$1,705	6.4%				
10E-----3163	Software	58,914	94,514	69,179	84,895	\$15,717	22.7%				
10E-----3169	Testing & Assessment	-	13,718	12,914	11,121	(\$1,793)	-13.9%				
10E-----3170	Audit Services	18,600	32,115	32,115	26,300	(\$5,815)	-18.1%				
10E-----3175	Treasurer Expense	50,114	50,114	47,288	50,114	\$2,826	6.0%				
10E-----3180	Legal Services	80,743	80,743	75,067	100,000	\$24,933	33.2%				
10E-----3190	Other Professional Scvs	3,206	22,374	22,374	15,000	(\$7,374)	-33.0%				
10E-----3191	Athletic Referee & Judges	4,900	5,250	5,250	4,760	(\$490)	-9.3%				
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				
10E-----3250	Rental	-	-	-	-	\$0	NA				
10E-----3300	Transportation Contract	385	402	402	-	(\$402)	-100.0%				
10E-----3311	Field Trips-Non-Reimbursable	6,059	6,759	6,214	6,000	(\$214)	-3.4%				

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

**2013-14 Tentative Expenditure Budget as of June 24, 2013**

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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---3390	Student Activities	-	750	750	1,000	\$250	33.3%	
10E---3401	Postage	37,657	37,657	34,477	40,000	\$5,523	16.0%	
10E---3520	Legal Notices	387	437	437	500	\$63	14.4%	
10E---3600	Printing	56,479	68,269	68,295	57,500	(\$10,795)	-15.8%	
10E---3610	Copier Machines	155,714	155,715	191,114	208,687	\$17,573	9.2%	
10E---3880	Crossing Guards	5,117	5,747	5,747	6,000	\$253	4.4%	
10E---3900	Other Purchase Services	20,518	26,018	25,187	23,000	(\$2,187)	-8.7%	
10E---3999	Contingency	-	\$288,375	\$0	\$0	\$0	NA	
10E---3---	Purchased Services	\$1,676,420	\$2,173,140	\$1,809,378	\$2,063,908	\$254,530	14.1%	

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

**2013-14 Tentative Expenditure Budget as of June 24, 2013**

		2011-12		2012-13		2012-13		2013-14		Percent Increase	
Fund/Object	Object Description	Fiscal Year to Date Activity as of June 30, 2012	2012-13 Budget	2012-13 Expenditures as of June 28, 2013	2013-14 Tentative Budget	Dollar Increase (Budget to Actual)	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)			
10E-4100	General Supplies	\$1,097,076	\$1,146,215	\$1,110,925	\$1,072,836		(\$38,089)	-3.4%			
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	559,241		\$311,443	125.7%			
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	31,475		\$8,394	36.4%			
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	32,250		\$27,815	627.2%			
10E-4790	Food Services Supplies	-	-	-	2,500		\$2,500	NA			
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	Supplies	\$1,752,037	\$1,899,013	\$1,641,412	\$1,969,603		\$328,191	20.0%			

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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-----5310-----	Equipment	5,391		33,550	3,310	12,035	\$8,725	263.6%
10E-----5330-----	Technology Equipment	169,696		139,000	120,676	448,300	\$327,624	271.5%
10E-----5-----	Capital Outlay	\$175,087		172,550	123,986	460,335	\$336,349	271.3%
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	1,800,000	\$282,830	18.6%
10E-----6800-----	Tuition - Vision Scvs	-		50,000	31,175	50,000	\$18,825	60.4%
10E-----6800-----	Tuition - Hearing Scvs	-		100,000	119,628	100,000	(\$19,628)	-16.4%
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-----	Other Objects	\$3,142,294		\$2,181,225	\$3,774,063	\$2,064,919	(\$1,709,144)	-45.3%
10-----	Educational Fund	\$52,778,460		\$55,543,824	\$54,906,831	\$57,588,327	\$2,681,497	4.9%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13		2012-13		2013-14		Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of June 30, 2012	Budget	2012-13 Budget	Expenditures as of June 28, 2013	Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)		
<b>Operations &amp; Maintenance Fund</b>										
20E-----1100-----	Administrative	\$97,683	\$97,700	\$99,699	\$97,150	(\$2,549)	-2.6%			
20E-----1311-----	Stipend	7,500	1,154	1,154	-	(\$1,154)	-100.0%			
20E-----1318-----	Student Supervision	28,939	40,000	17,854	40,000	\$22,146	124.0%			
20E-----1530-----	Secretary	39,561	42,727	41,262	43,108	\$1,846	4.5%			
20E-----1531-----	Sub-Clerical	84	-	-	-	\$0	NA			
20E-----1710-----	Custodial	1,647,695	1,680,745	1,714,697	1,769,934	\$55,237	3.2%			
20E-----1720-----	Grounds	133,320	136,635	135,533	138,237	\$2,704	2.0%			
20E-----1730-----	Maintenance	306,403	325,811	323,585	339,747	\$16,162	5.0%			
20E-----1740-----	Warehouse	52,098	53,140	53,140	54,203	\$1,063	2.0%			
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)	-19.5%			
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	20,000	\$7,854	64.7%			
20E-----1-----	Salary	\$2,467,577	\$2,583,132	\$2,596,659	\$2,687,599	\$90,940	3.5%			
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 June 24, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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--- 3110 ---	Architect Fees	\$193,774	\$65,000	\$63,016	\$300,000	\$236,984	376.1%	
20E--- 3112 ---	Other Engineering Fees	36,887	29,387	29,387	-	(\$29,387)	-100.0%	
20E--- 3113 ---	Recycling	3,177	10,370	9,760	10,370	\$610	6.2%	
20E--- 3142 ---	Staff Development	334	334	284	334	\$50	17.5%	
20E--- 3143 ---	Mileage Reimbursement	3,604	3,604	2,678	3,604	\$926	34.6%	
20E--- 3146 ---	Professional Growth	1,724	2,000	1,502	2,000	\$498	33.2%	
20E--- 3203 ---	Vehicle Repair	11,272	3,272	2,783	11,272	\$8,489	305.1%	
20E--- 3204 ---	HVAC's Repair	258,186	391,320	377,288	200,000	(\$177,288)	-47.0%	
20E--- 3210 ---	Sanitation Services	32,361	32,361	25,368	32,361	\$6,993	27.6%	
20E--- 3227 ---	Plumbing Repair	26,593	26,593	25,339	18,500	(\$6,839)	-27.0%	
20E--- 3228 ---	Roof Repairs	28,184	28,184	24,358	36,277	\$11,919	48.9%	
20E--- 3229 ---	Grounds Scvs	34,059	35,559	35,389	34,059	(\$1,330)	-3.8%	
20E--- 3230 ---	Repair & Maintenance	29,879	44,501	43,510	43,101	(\$409)	-0.9%	
20E--- 3234 ---	Security/Fire Service Agreement	64,266	93,266	93,120	64,266	(\$28,854)	-31.0%	
20E--- 3235 ---	Electrical Repair	10,602	20,000	14,354	15,602	\$1,249	8.7%	
20E--- 3236 ---	Inter Pest Management	2,560	3,600	3,527	2,560	(\$967)	-27.4%	
20E--- 3237 ---	Tech Wiring & Repairs	45,322	15,322	11,491	40,000	\$28,509	248.1%	
20E--- 3238 ---	Elevator Repair & Maint	15,139	16,539	16,512	15,139	(\$1,373)	-8.3%	
20E--- 3251 ---	Rental Equipment	466	466	-	466	\$466	NA	
20E--- 3252 ---	Parking Lot Rental	5,280	3,840	3,840	3,840	\$0	0.0%	
20E--- 3410 ---	Telephones	182,845	239,845	239,517	222,845	(\$16,672)	-7.0%	
20E--- 3520 ---	Legal Notices	383	615	614	600	(\$14)	-2.2%	
20E--- 3700 ---	Water Fees	64,179	87,372	87,363	92,000	\$4,637	5.3%	
20E--- 3900 ---	Other Purchase Services	1,422	1,422	-	1,422	\$1,422	NA	
20E--- 3910 ---	Grossing Guards	20,714	25,761	25,703	19,061	(\$6,642)	-25.8%	
20E--- 3999 ---	Contingency	-	-	-	-	\$0	NA	
20E--- 3 ---	Purchased Services	\$1,073,212	\$1,180,533	\$1,136,703	\$1,169,679	\$32,976	2.9%	

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

**2013-14 Tentative Expenditure Budget as of June 24, 2013**

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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-----4560-----	Fuel	\$14,696	\$17,600	\$15,321	\$14,696	(\$625)	-4.1%	
20E-----4650-----	Natural Gas	249,970	249,970	205,934	249,970	\$44,036	21.4%	
20E-----4660-----	Electricity	438,131	438,131	381,620	460,000	\$78,380	20.5%	
20E-----4710-----	Software	2,549	2,549	2,549	2,549	(\$0)	0.0%	
20E-----4800-----	Electric Supplies	17,843	17,843	14,059	17,843	\$3,784	26.9%	
20E-----4810-----	Painting Supplies	13,334	13,334	7,696	13,334	\$5,638	73.3%	
20E-----4820-----	Ceiling Tile	1,420	1,420	550	1,420	\$870	158.2%	
20E-----4830-----	HVAC's Supplies	21,080	27,478	28,191	21,080	(\$7,111)	-25.2%	
20E-----4840-----	Plumbing Supplies	12,980	27,746	25,971	19,980	(\$5,991)	-23.1%	
20E-----4850-----	Grounds Supplies	31,924	31,924	23,478	31,924	\$8,446	36.0%	
20E-----4860-----	Security Supplies	8,534	10,854	9,891	10,854	\$963	9.7%	
20E-----4900-----	Misc. Supplies	13,640	13,640	10,197	16,640	\$6,443	63.2%	
20E-----4930-----	Custodial Supplies	69,847	91,000	90,744	80,000	(\$10,744)	-11.8%	
20E-----4940-----	Maintenance Supplies	3,707	3,707	3,298	3,707	\$409	12.4%	
20E-----4960-----	Clocks & PA Systems	34,968	34,968	27,120	34,968	\$7,848	28.9%	
20E-----4999-----	Contingency	-	54,736	-	-	\$0	N/A	
20E-----4-----	Supplies	\$934,623	\$1,036,900	\$846,619	\$978,965	\$132,346	15.6%	



Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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	\$600,000	\$417,730	229.2%
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	63,800	\$15,617	32.4%
20E-----5	Capital Outlay	\$2,535,896		\$308,000	\$279,056	\$713,800	\$434,744	155.8%
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	\$5,982,372	(\$2,769,543)	-31.6%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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						
<b>Debt Service Fund</b>								
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	11,600	(\$1,105)	-8.7%	
30E-----6-----	Other Objects	\$2,809,489	\$2,809,488	\$2,804,170	\$2,807,175	\$3,005	0.1%	
30-----	Debt Services	\$2,809,489	\$2,809,488	\$2,804,170	\$2,807,175	\$3,005	0.1%	

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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	2011-12 Budget					
<b>Transportation Fund</b>								
40E-----1100-----	Administrative	\$30,628	\$30,628	\$30,628	\$30,628	\$31,250	\$622	2.0%
40E-----1-----	Salary	\$30,628	\$30,628	\$30,628	\$30,628	\$31,250	\$622	2.0%
40E-----3161-----	Annual License Fees	\$4,284	\$5,000	\$4,413	\$4,413	\$5,000	\$587	13.3%
40E-----3300-----	Transportation Contract	774,236	823,000	846,754	846,754	840,000	(\$6,754)	-0.8%
40E-----3310-----	Transportation Special Ed	687,899	700,900	670,918	670,918	700,900	\$29,982	4.5%
40E-----3311-----	Field Trips-Non-Reimbursable	47,338	50,000	40,652	40,652	30,000	(\$10,652)	-26.2%
40E-----3312-----	Music Field Trips	6,643	7,500	8,886	8,886	4,000	(\$4,886)	-55.0%
40E-----3313-----	Field Trips - Reimbursable	14,544	15,000	12,509	12,509	9,000	(\$3,509)	-28.0%
40E-----3314-----	Extended Day Field Trip	2,093	-	-	-	-	\$0	NA
40E-----3900-----	Other Purchase Services	647	4,000	3,538	3,538	4,000	\$463	13.1%
40E-----3-----	Purchased Services	\$1,537,684	\$1,605,400	\$1,587,669	\$1,587,669	\$1,592,900	\$5,231	0.3%
40-----	Transportation	\$1,568,312	\$1,636,028	\$1,618,297	\$1,618,297	\$1,624,150	\$5,853	0.4%

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

**2013-14 Tentative Expenditure Budget as of June 24, 2013**

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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						
<b>Retirement Fund</b>								
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	1,250,000	\$94,632	8.2%	
50E-----2	Employee Benefits	\$2,070,251	\$2,302,684	\$2,326,054	\$2,539,550	\$213,496	9.2%	
50-----	Retirement (IMRF/SS/Medicare)	\$2,070,251	\$2,302,684	\$2,326,054	\$2,539,550	\$213,496	9.2%	

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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						
<b>Capital Projects Fund</b>								
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 June 24, 2013**

Fund/Object	Object Description	2011-12		2012-13 Budget	2012-13 Expenditures as of June 28, 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						
<b>Working Cash Fund</b>								
70E----	Permanent Fund Transfer	\$240,091	\$240,100	\$240,100	\$171,954	\$240,100	\$68,146	39.6%
70----	Working Cash	\$240,091	\$240,100	\$240,100	\$171,954	\$240,100	\$68,146	39.6%

Park Ridge Niles Community Consolidated School District 64

2013-14 Tentative Expenditure Budget as of June 24, 2013

Fund/Object	Object Description	2011-12		2012-13		2012-13		2013-14		Percent Increase (Budget to Actual)
		Fiscal Year to Date Activity as of June 30, 2012	Budget	Expenditures as of June 28, 2013	Budget	Tentative Budget	Dollar Increase (Budget to Actual)	Percent Increase (Budget to Actual)		
<b>Tort Immunity Fund</b>										
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-----3810	Property Insurance	158,174	164,800	164,800	180,800	\$16,000	9.7%			
80E-----3830	School Board Legal Liability	10,490	9,484	9,484	10,500	\$1,016	10.7%			
80E-----3840	Workers Compensation	391,917	420,819	420,819	462,900	\$42,081	10.0%			
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	\$671,300	\$49,386	7.9%			
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	\$150,000	\$150,000	NA			
80E-----5	Capital Outlay	\$2,900	\$0	\$0	\$150,000	\$150,000	NA			
80-----	Tort	\$615,730	\$649,518	\$613,780	\$831,320	\$217,540	35.4%			
XX-----	All Fund Expenditures	\$70,827,984	\$71,739,613	\$73,624,971	\$76,686,880	\$3,061,909	4.2%			

