

# Park Ridge - Niles Community Consolidated School District 64

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

**May 7, 2012**

**Becky Allard**

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To: Board of Education  
Phil Bender, Superintendent

From: Rebecca Allard, Business Manager

Subject: 2012-13 Tentative Budget – Draft #1

Date: May 7, 2012

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

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

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

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

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

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

## 2012 – 13 Budget Calendar

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

## **2012-13 Tentative Operating Fund Budget Recap**

### **Revenues:**

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

### **Expenses:**

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

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

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

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

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

### REVENUES

#### Real Estate Property Taxes:

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

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

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

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

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

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

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

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

### **Other Local Revenue:**

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

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

### **State Revenue:**

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

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

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

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

#### Federal Revenue:

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

## EXPENSES

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

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

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

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

## ALL FUND BUDGET DRIVERS

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

### Educational Fund (10)

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

### Revenue Review

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

## Expenditure Review

- **Salary:**

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

- **Benefits:**

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

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

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

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

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

- **Other Objects**

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

## Operations & Maintenance Fund (20)

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

### Revenue Review

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

### Expenditure Review

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

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

- Salary

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

- Benefits

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

- **Purchased Services**

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

- **Supplies**

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

- **Capital Outlay**

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

- **Other Expense**

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

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

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

#### **Revenue Review**

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

#### **Expenditure Review**

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

### Transportation Fund (40)

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

#### Revenue Review

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

#### Expenditure Review

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

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

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

#### Revenue Review

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

#### Expenditure Review

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

### Capital Projects Fund (60)

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

#### Revenue Review

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

#### Expenditure Review

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

### Working Cash Fund (70)

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

#### Revenue Review

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

#### Expenditure Review

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

### **Tort Immunity Fund (80)**

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

#### **Revenue Review**

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

#### **Expenditure Review**

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

## Board of Education - Budget Actions

October 2011 through April 30, 2012

### Revenue Actions

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

### Expense Actions

#### **Educational Fund**

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

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

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

#### **Transportation Fund**

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

## **Investments in Student Learning**

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

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

### **Fund Balance Policy**

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

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

## Other Financial Indicators

### Illinois State Board of Education Financial Profile

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

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

### Rating Services

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

### Cash Flow Projection for 2012-13

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

### **Financial Projections**

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

**TAB**

**1**

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget (May 7, 2012)

Description of Revenue Source	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Working Cash	Tort Immunity	2012-13 Tentative Budget	Fund	
									2011-12 Budget	% of Budget Increase (Decrease)
Current Year (2012)	\$24,657,000	\$4,040,000	\$1,389,000	\$623,000	\$830,000	\$259,000	\$311,000	\$32,109,000.0	\$32,023,000	0.3%
Prior Year (2011)	21,691,000	3,735,000	1,418,000	622,000	766,000	239,000	335,000	28,806,000	27,395,000	5.2%
Other Prior Year	(100,500)	(2,500)	(1,000)	(1,000)	(2,000)	(500)	(1,000)	(108,500)	(108,500)	0.0%
Total Property Taxes	\$46,247,500	\$7,772,500	2,806,000	\$1,244,000	\$1,594,000	\$497,500	\$645,000	\$60,806,500	\$59,309,500	2.5%
Corp Replace Tax	\$934,812	-	-	\$103,868	-	-	\$1,038,680	\$1,192,124	\$1,192,124	-12.9%
Interest Income	\$119,000	\$1,000	\$7,000	\$7,250	\$7,000	\$201,000	\$3,500	\$425,750	\$392,331	8.5%
Tuition	\$204,730	-	-	-	-	-	\$204,730	\$386,348	\$386,348	-47.0%
Lunch	\$432,900	-	-	-	-	-	\$432,900	\$419,980	\$419,980	3.1%
Registration	963,316	-	-	-	-	-	963,316	999,835	999,835	-3.7%
Pay Riders/Field Trips	-	-	-	71,230	-	-	71,230	58,745	58,745	21.3%
Other Student	51,750	-	-	-	-	-	51,750	52,011	52,011	-0.5%
Total Student Fees	\$1,447,966	-	-	\$71,230	-	-	\$1,519,196	\$1,530,571	\$1,530,571	-0.7%
Extended Day Care	\$732,700	-	-	-	-	-	\$732,700	\$732,700	\$732,700	0.0%
TIF Payment	560,000	-	-	-	-	-	560,000	553,972	553,972	1.1%
Before School Care	183,340	-	-	-	-	-	183,340	530,000	530,000	-65.4%
Activity Transfer	-	-	-	-	-	-	-	-	-	NA
FAA - Local	-	-	-	-	-	-	-	-	-	NA
Rental	-	62,902	-	-	-	-	-	62,902	62,038	7.4%
Other	27,000	41,600	400	-	-	-	69,000	152,067	152,067	-54.6%
Total Other Local	\$1,503,040	\$104,502	-	\$400	-	-	\$1,607,942	\$2,030,777	\$2,030,777	-20.8%
General State Aid	1,353,000	-	-	-	-	-	-	1,353,000.00	\$1,503,080	-10.0%
Other State	2,202,909	50,000	-	682,952	-	-	-	2,935,861	3,535,507	-17.0%
Federal	1,469,736	-	-	-	-	-	-	1,469,736	1,743,824	-15.7%
Total of State & Federal	\$5,025,645	\$50,000	-	\$682,952	-	-	-	\$5,758,597	\$6,782,411	-15.1%
Transfer of Interest	200,000.00	-	-	-	-	-	-	200,000.00	\$177,265	12.8%
Total Revenue	55,762,693	\$7,928,002	\$2,813,000	\$2,005,832	\$1,704,868	\$698,500	\$648,500	\$71,561,395	\$71,801,327	-0.3%
Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Working Cash	Tort Immunity	Total			
2012-13 Tentative Budget	\$55,762,693	\$7,928,002	\$2,813,000	\$2,005,832	\$1,704,868	\$698,500	\$648,500	\$71,561,395	\$71,801,327	
2011-12 Budget	\$55,537,992	\$7,975,827	\$2,978,526	\$2,118,120	\$2,263,896	\$272,239	\$654,727	\$71,801,327		
% of Budget Increase (Decrease)	0.4%	-0.6%	-5.6%	-5.3%	-24.7%	156.6%	-1.0%			-0.3%

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

EDUCATIONAL FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the	% Change
	ACTUAL	ACTUAL	Actual	Budget	Tentative	2011-12 Budget	From 2011-12
PROPERTY TAXES	\$ 42,407,522	\$ 42,434,988	\$41,738,084	\$44,820,500	\$46,247,500	\$1,427,000	3.2%
CORP. PERS. PROP. TAX	1,041,508	794,824	1,081,683	1,081,683	934,812	(146,871)	-13.6%
INTEREST INCOME	320,775	700,091	199,036	199,000	199,000	-	0.0%
OTHER LOCAL REVENUES	3,320,974	3,972,131	3,983,098	3,706,346	3,155,736	(550,610)	-14.9%
GENERAL STATE AID	1,254,697	1,295,444	1,610,098	1,503,080	1,353,000	(150,080)	-10.0%
OTHER STATE AID	2,088,065	2,695,028	2,829,388	2,619,831	2,202,909	(416,922)	-15.9%
FEDERAL AID	1,396,145	2,121,369	1,289,359	1,430,287	1,468,736	39,449	2.8%
TRANSFERS IN	407,089	340,079	183,282	177,265	200,000	22,735	12.8%
<b>TOTAL</b>	<b>\$ 52,238,774</b>	<b>\$ 54,353,734</b>	<b>\$52,914,008</b>	<b>\$ 55,537,992</b>	<b>\$ 55,762,693</b>	<b>\$ 224,701</b>	<b>0.4%</b>
<b>% of Change</b>	<b>-4.1%</b>	<b>4.1%</b>	<b>-2.6%</b>	<b>5.0%</b>	<b>0.4%</b>		
TORT FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the	% Change
	ACTUAL	ACTUAL	Actual	Budget	Tentative	2011-12 Budget	From 2011-12
PROPERTY TAXES	\$ 1,217,938	\$ 1,343,640	\$993,985	\$651,000	\$645,000	(\$6,000)	-0.9%
INTEREST INCOME	412	1,176	\$3,735	3,727	3,500	-227	-6.1%
<b>TOTAL</b>	<b>\$ 1,218,349</b>	<b>\$ 1,344,816</b>	<b>\$ 997,700</b>	<b>\$ 654,727</b>	<b>\$ 648,500</b>	<b>\$ (6,227)</b>	<b>-1.0%</b>
<b>% of Change</b>	<b>14.3%</b>	<b>10.4%</b>	<b>-25.8%</b>	<b>-34.4%</b>	<b>-1.0%</b>		
OPERATIONS & MAINTENANCE FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the	% Change
	ACTUAL	ACTUAL	Actual	Budget	Tentative	2011-12 Budget	From 2011-12
PROPERTY TAXES	\$ 5,968,996	\$ 6,659,293	\$6,996,658	\$7,237,500	\$7,772,500	\$535,000	7.4%
INTEREST INCOME	2,772	1,373	709	1,000	1,000	\$0	0.0%
OTHER LOCAL REVENUES	19,997	265,009	\$1,929,550	\$182,205	\$104,502	(\$377,703)	-42.8%
OTHER STATE AID	-	-	-	241,585	50,000	(\$191,585)	-79.3%
FEDERAL AID	93,142	833,550	6,328,665	313,537	-	(\$313,537)	-100.0%
TRANSFERS IN	-	-	-	-	-	\$0	NA
<b>TOTAL</b>	<b>\$ 6,084,907</b>	<b>\$ 7,759,225</b>	<b>\$15,255,582</b>	<b>\$ 7,975,827</b>	<b>\$ 7,928,002</b>	<b>\$ (47,825)</b>	<b>-0.6%</b>
<b>% of Change</b>	<b>18.17%</b>	<b>27.52%</b>	<b>98.61%</b>	<b>-47.72%</b>	<b>-0.60%</b>		
TRANSPORTATION FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the	% Change
	ACTUAL	ACTUAL	Actual	Budget	Tentative	2011-12 Budget	From 2011-12
PROPERTY TAXES	\$ 1,826,920	\$ 2,016,552	\$1,793,132	\$1,379,000	\$1,244,000	(\$135,000)	-9.8%
INTEREST INCOME	2,883	3,838	5,885	5,884	7,250	1,366	23.2%
OTHER LOCAL REVENUES	117,189	73,428	77,721	59,145	71,630	12,485	21.1%
OTHER STATE AID	586,452	561,572	677,436	674,091	682,952	8,861	1.3%
<b>TOTAL</b>	<b>\$ 2,533,244</b>	<b>\$ 2,855,390</b>	<b>\$ 2,554,174</b>	<b>\$ 2,118,120</b>	<b>\$ 2,005,832</b>	<b>\$ (112,288)</b>	<b>-5.3%</b>
<b>% of Change</b>	<b>9.4%</b>	<b>4.8%</b>	<b>-3.8%</b>	<b>-17.1%</b>	<b>-5.3%</b>		
ILL. MUNICIPAL RETIREMENT FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the	% Change
	ACTUAL	ACTUAL	Actual	Budget	Tentative	2011-12 Budget	From 2011-12
PROPERTY TAXES	\$ 2,070,515	\$ 2,332,665	\$2,203,236	\$2,148,000	\$1,594,000	(\$554,000)	-25.8%
CORP. PERS. PROP. TAX	122,351	131,730	110,441	110,441	103,868	(6,573)	-6.0%
INTEREST INCOME	5,418	8,963	5,455	5,455	7,000	1,545	28.3%
<b>TOTAL</b>	<b>\$ 2,198,284</b>	<b>\$ 2,473,358</b>	<b>\$ 2,319,132</b>	<b>\$ 2,263,898</b>	<b>\$ 1,704,868</b>	<b>\$ (559,028)</b>	<b>-24.7%</b>
<b>% of Change</b>	<b>14.5%</b>	<b>12.5%</b>	<b>-6.2%</b>	<b>-2.4%</b>	<b>-24.7%</b>		
WORKING CASH FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the	% Change
	ACTUAL	ACTUAL	Actual	Budget	Tentative	2011-12 Budget	From 2011-12
PROPERTY TAXES	\$ 877,423	\$ 1,010,278	\$ 497,261	\$ 104,500	\$ 497,500	\$ 393,000	378.1%
INTEREST INCOME	364,034	669,253	167,739	167,739	201,000	33,261	19.8%
TRANSFERS IN/SALE OF BONDS	-	-	-	-	-	-	NA
<b>TOTAL</b>	<b>\$ 1,241,456</b>	<b>\$ 1,679,531</b>	<b>\$ 665,000</b>	<b>\$ 272,239</b>	<b>\$ 698,500</b>	<b>\$ 426,261</b>	<b>156.6%</b>
<b>% of Change</b>	<b>57.8%</b>	<b>35.3%</b>	<b>-60.4%</b>	<b>-59.1%</b>	<b>156.6%</b>		
TOTAL OPERATING FUNDS							
	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the	Change
	ACTUAL	ACTUAL	Actual	Budget	Tentative	2011-12 Budget	From 2011-12
PROPERTY TAXES	\$ 54,389,313	\$ 55,797,396	\$54,222,316	\$ 56,340,500	\$ 58,000,500	\$ 1,660,000	2.9%
CORP. PERS. PROP. TAX	1,63,859	926,354	1,192,124	1,192,124	1,038,680	(153,444)	-12.9%
INTEREST INCOME	898,093	1,384,894	382,559	382,805	418,750	35,945	9.4%
OTHER LOCAL REVENUES	3,458,160	4,310,568	5,990,369	3,947,888	3,331,868	(615,828)	-16.6%
GENERAL STATE AID	1,254,697	1,295,444	1,610,098	1,503,080	1,353,000	(150,080)	-10.0%
OTHER STATE AID	2,674,517	3,258,600	3,508,624	3,535,507	2,935,881	(599,646)	-17.0%
FEDERAL AID	1,489,287	2,954,919	7,618,024	1,743,824	1,468,736	(274,088)	-15.7%
TRANSFERS IN	407,089	340,079	183,282	177,265	200,000	22,735	12.8%
<b>TOTAL</b>	<b>\$ 65,513,015</b>	<b>\$ 70,268,054</b>	<b>\$74,705,596</b>	<b>\$ 88,822,801</b>	<b>\$ 68,748,395</b>	<b>\$ (74,408)</b>	<b>-0.1%</b>
<b>% of Change</b>	<b>-0.5%</b>	<b>7.3%</b>	<b>6.3%</b>	<b>-7.9%</b>	<b>-0.1%</b>		

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

DEBT SERVICE FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the 2011-12 Budget	% Change From 2011-12 Budget
	ACTUAL	ACTUAL	Actual	Budget	Tentative Budget		
PROPERTY TAXES	\$ 3,789,699	\$ 2,758,703	\$ 2,598,623	\$ 2,989,000	\$ 2,806,000	(\$163,000)	-5.5%
INTEREST INCOME	43,056	42,412	9,526	9,526	7,000	(2,526)	-26.5%
OTHER LOCAL REVENUES	948.6	-	-	-	-	-	NA
GENERAL STATE AID	-	79,460	-	-	-	-	NA
<b>TOTAL</b>	<b>\$ 3,833,703</b>	<b>\$ 2,880,575</b>	<b>\$ 2,606,149</b>	<b>\$ 2,978,526</b>	<b>\$ 2,813,000</b>	<b>\$ (165,526)</b>	<b>-5.6%</b>
<b>% of Change</b>	<b>-15.2%</b>	<b>-24.9%</b>	<b>-9.5%</b>	<b>14.3%</b>	<b>-5.6%</b>		
CAPITAL PROJECTS FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the 2011-12 Budget	% Change From 2011-12 Budget
	ACTUAL	ACTUAL	Actual	Budget	Tentative Budget		
	INTEREST INCOME	-	-	-	-		
<b>TOTAL</b>	<b>\$ -</b>	<b>NA</b>	<b>NA</b>				
<b>% of Change</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>				
<b>TOTAL, ALL FUNDS</b>							
	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from the 2011-12 Budget	% Change From 2011-12 Budget
	ACTUAL	ACTUAL	Actual	Budget	Tentative Budget		
PROPERTY TAXES	\$ 58,159,011	\$ 58,556,099	\$ 56,818,939	\$ 59,309,500	\$ 60,806,500	\$ 1,497,000	2.5%
CORP. PERS. PROP. TAX	1,163,859	926,354	1,192,124	1,192,124	1,038,680	(153,444)	-12.9%
INTEREST INCOME	739,148	1,427,106	392,085	392,331	425,750	33,419	8.5%
OTHER LOCAL REVENUES	3,459,109	4,310,568	5,990,369	3,947,696	3,331,868	(615,828)	-15.6%
GENERAL STATE AID	1,254,697	1,374,904	1,610,098	1,503,080	1,353,000	(150,080)	-10.0%
OTHER STATE AID	2,674,517	3,258,800	3,508,824	3,535,507	2,935,861	(599,646)	-17.0%
FEDERAL AID	1,489,287	2,954,919	7,618,024	1,743,824	1,469,736	(274,088)	-15.7%
TRANSFERS IN	407,089	340,079	183,282	177,265	200,000	22,735	12.8%
<b>TOTAL</b>	<b>\$ 89,346,718</b>	<b>\$ 73,146,629</b>	<b>\$ 77,311,745</b>	<b>\$ 71,801,327</b>	<b>\$ 71,561,395</b>	<b>\$ (239,932)</b>	<b>-0.3%</b>
<b>% of Change</b>	<b>-1.4%</b>	<b>5.5%</b>	<b>5.7%</b>	<b>-7.1%</b>	<b>-0.3%</b>		

Park Ridge Niles Community Consolidated School District 64

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

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

## Park Ridge Niles Community Consolidated School District 64

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

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

## Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

## Park Ridge Niles Community Consolidated School District 64

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

Account Number	Account Description	Revenue Budget April 29, 2012	2011-12 FYTD	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
			Activity as of April 29, 2012	Budget	Budget	Budget
30R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$1,570,000	\$1,459,333	\$1,389,000	(\$5181,000)	-11.5%
30R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	1,400,000	1,573,580	1,418,000	18,000	1.3%
30R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(1,000)	1,725	(1,000)	-	0.0%
30R-- 11-- -----	*TOTAL TAXES	\$2,969,000	\$3,034,638	\$2,806,000	(\$228,638)	-7.5%
30R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$9,245	\$5,839	\$6,500	(\$2,745)	-29.7%
30R000 1512 0000 00 000000	INTEREST ON TAXES	281	149	500	219	77.9%
30R-- 15-- -----	*TOTAL INTEREST	\$9,526	\$5,988	\$7,000	-	16.9%
30----- ----- ----- -----	*TOTAL DEBT SERVICES	\$2,978,526	\$3,040,626	\$2,813,000	(\$165,526)	-5.6%

Park Ridge Niles Community Consolidated School District 64

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

Account Number	Account Description	Revenue Budget	2011-12	2011-12 FYTD	2012-13	Dollar Increase	Percent Increase
			Activity as of April 29, 2012	Tentative Revenue Budget	Budget to Budget	(Budget to Budget)	(Budget to Budget)
40R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$590,000	\$724,860	\$623,000	\$33,000	5.6%	
40R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	790,000	808,556	622,000	(168,000)	-21.3%	
40R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(1,000)	1,456	(1,000)	-	0.0%	
40R---11--- --- ---	*TOTAL TAXES	\$1,379,000	\$1,534,872	\$1,244,000	(\$135,000)	-9.8%	
40R---14--- --- ---	*TOTAL PAY RIDER FEES	\$58,745	\$73,136	\$71,230	\$12,485	21.3%	
40R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$5,672	\$6,386	\$7,000	\$1,328	23.4%	
40R000 1512 0000 00 000000	INTEREST ON TAXES	212	86	250	38	17.9%	
40R---15--- --- ---	*TOTAL INTEREST INCOME	\$5,884	\$6,472	\$7,250	\$1,366	23.2%	
40R000 1950 0000 00 000000	REFUND PRIOR YEAR EXPENDITURE	\$400	400.00	\$400	-	0.0%	
40R---1--- --- ---	*TOTAL LOCAL REVENUE	\$1,444,029	\$1,614,880	\$1,322,880	(\$121,149)	-8.4%	
40R000 3500 0000 00 000000	REGULAR TRANSPORTATION	\$0	(\$73,672)	-	\$0	N/A	
40R000 3510 0000 00 000000	SPECIAL ED TRANSPORTATION	674,091	790,870	682,952	8,861	1.3%	
40R---35--- --- ---	*TOTAL STATE TRANSPORTATION	\$674,091	\$717,198	\$682,952	\$8,861	1.3%	
40--- --- --- ---	*TOTAL TRANSPORTATION	\$2,118,120	\$2,332,078	\$2,005,832	(\$112,288)	-5.3%	

Park Ridge Niles Community Consolidated School District 64

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

Account Number	Account Description	Revenue Budget	2011-12	2011-12 FYTD	2012-13	Dollar Increase	Percent Increase
			Activity as of April 29, 2012	Tentative Revenue Budget	(Budget to Budget)	(Budget to Budget)	(Budget to Budget)
50R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$575,000	\$465,988	\$415,000	(\$516,000)	-27.8%	
50R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	500,000	519,550	383,000	(117,000)	-23.4%	
50R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(1,000)	917	(1,000)	-	0.0%	
50R000 1151 0000 00 000000	SS CURRENT YEAR LEVY	575,000	465,988	415,000	(160,000)	-27.8%	
50R000 1152 0000 00 000000	SS FIRST PRIOR YEAR LEVY	500,000	519,788	383,000	(117,000)	-23.4%	
50R000 1153 0000 00 000000	SS OTHER PRIOR YEAR LEVY	(1,000)	883	(1,000)	-	0.0%	
50R--- 11--- --- ---	*TOTAL TAXES	\$2,148,000	\$1,973,115	\$1,594,000	(\$554,000)	-25.8%	
50R000 1230 0000 00 000000	CORP PERS PROP REPLACE TAX	\$110,441	\$108,722	\$103,868	(\$6,573)	-6.0%	
	INTEREST ON INVESTMENTS						
	INTEREST ON TAXES						
	*TOTAL INTEREST						
	*TOTAL RETIREMENT (IMRF/SS/MEDICARE)	\$2,263,896	\$2,087,737	\$1,704,868	(\$559,028)	-24.7%	

Park Ridge Niles Community Consolidated School District 64

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

Account Number	Account Description	Revenue Budget	2011-12	2011-12 FYTD	2012-13	Dollar Increase	Percent Increase
			Activity as of April 29, 2012	Tentative Revenue Budget	(Budget to Budget)	(Budget to Budget)	(Budget to Budget)
70R000 1111 0000 00 000000	CURRENT YEAR LEVY	105,000.00	253,653.74	\$259,000	\$154,000	146.7%	
70R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	-	-	239,000	239,000	NA	
70R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(500)	850	(500)	-	0.0%	
70R-- 11--- -----	*TOTAL TAXES	\$104,500	\$254,504	\$497,500	\$393,000	376.1%	
70R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$167,627	\$179,609	\$200,000	\$32,373	19.3%	
70R000 1512 0000 00 000000	INTEREST ON TAXES	112	2	1,000	888	792.9%	
70R-- 15--- -----	*TOTAL INTEREST	\$167,739	\$179,610	\$201,000	\$33,261	19.8%	
70--- -----	*TOTAL WORKING CASH	\$272,239	\$434,114	\$698,500	\$426,267	156.6%	
80R000 1121 0000 00 000000	CURRENT YEAR LEVY	\$317,000	\$355,091	\$311,000	(\$6,000)	-1.9%	
80R000 1122 0000 00 000000	FIRST PRIOR YEAR LEVY	335,000	346,458	335,000	-	0.0%	
80R000 1123 0000 00 000000	OTHER PRIOR YEAR LEVY	(1,000)	971	(1,000)	-	0.0%	
80R-- 11--- -----	*TOTAL TAXES	\$651,000	\$702,520	\$645,000	(\$6,000)	-0.9%	
80R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$3,477	\$2,794	\$3,000	(\$47)	-13.7%	
80R000 1512 0000 00 000000	INTEREST ON TAXES	250	38	500	250	100.0%	
80R-- 15--- -----	*TOTAL INTEREST	\$3,727	\$2,832	\$3,500	(\$227)	-6.1%	
80R000 1950 0000 00 000000	OTHER REVENUE	-	-	-	-	NA	
80--- -----	*TOTAL TOT	\$654,727	\$705,352	\$648,500	(\$6,227)	-1.0%	
XX--- -----	*ALL FUNDS REVENUE	\$71,801,327	\$68,776,075	\$71,561,395	(\$239,932)	-0.3%	

**TAB**

**2**

Park Ridge Niles Community Consolidated School District 64							
2012-13 Tentative Expenditure Budget (May 7, 2012)							
Description of Expenditure Type	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash
Fund							
Salary-Teacher	\$29,899,152	-	-	\$30,628	-	-	-
Salary-All Other Benefits	\$11,006,776 6,224,495	\$2,563,092 399,406	-	\$2,259,375	\$0	-	-
Purchased Services	2,173,140	1,037,080	-	1,544,250	600,000	655,500	40,000
Supplies	1,949,713	1,036,900	-	-	-	5,000	2,991,613
Capital Outlay	172,550	108,000	-	-	1,800,000	-	2,080,550
Other Expense	114,225	2,000	2,805,228	-	-	200,000	-
Other Expense: Tuition	2,067,000	-	-	-	-	-	3,121,453
Total Expenses	\$53,607,051	\$5,146,478	\$2,805,228	\$1,574,878	\$2,259,375	\$2,400,000	\$700,500
2012-13 Tentative Budget*	\$53,607,051	\$5,146,478	\$2,805,228	\$1,574,878	\$2,259,375	\$2,400,000	\$700,500
2011-12 Budget†	\$55,231,065	\$7,290,538	\$2,813,826	\$1,585,659	\$2,109,375	\$0	\$167,739
% of Budget Increase (Decrease)	-2.9%	-34.8%	-0.3%	-0.7%	7.1%	NA	2.0%

2012-13 Tentative Budget\*  
2011-12 Budget†  
% of Budget Increase (Decrease)

	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	Total
2012-13 Tentative Budget*	\$53,607,051	\$5,146,478	\$2,805,228	\$1,574,878	\$2,259,375	\$2,400,000	\$200,000	\$700,500	\$68,693,510
2011-12 Budget†	\$55,231,065	\$7,290,538	\$2,813,826	\$1,585,659	\$2,109,375	\$0	\$167,739	\$686,912	\$70,485,114
% of Budget Increase (Decrease)	-2.9%	-34.8%	-0.3%	-0.7%	7.1%	NA	2.0%	2.5%	-2.5%

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

**2012-13 Tentative Budget (May 7, 2012)**

**COMPARISON OF EXPENDITURES BY OBJECTS**

EDUCATIONAL FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from 2011-12 Budget	% Change from 2011-12 Budget
	Actual	Actual	Actual	Budget	Tentative Budget		
SALARIES	\$34,301,494	\$36,928,435	\$39,154,809	\$41,311,856	\$40,905,928	-\$405,928	-1.0%
EMPLOYEE BENEFITS	4,530,922	5,031,640	4,769,926	5,923,594	6,224,495	\$300,901	5.1%
PURCHASED SERVICES	2,384,705	1,892,302	1,506,072	2,182,027	2,173,140	-\$8,887	-0.4%
SUPPLIES & MATERIALS	1,689,440	2,321,135	2,104,148	2,069,966	1,949,713	-\$120,253	-5.8%
CAPITAL OUTLAY	111,850	556,970	783,899	214,295	172,550	-\$41,745	-19.5%
OTHER	1,844,592	3,572,045	3,605,042	3,529,327	2,181,225	-\$1,348,102	-38.2%
<b>TOTAL</b>	<b>\$44,863,003</b>	<b>\$50,302,527</b>	<b>\$51,923,896</b>	<b>\$55,231,065</b>	<b>\$53,607,051</b>	<b>-\$1,624,014</b>	<b>-2.9%</b>
% Change	-7.1%	12.1%	3.2%	6.4%	-2.9%		
TORT FUND	2008-09	2009-10	2010-11	2011-12	2011-12	\$ Change from 2010-11 Actual	% Change from 2010-11 Actual
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
SALARIES	\$ 416,716	-	-	-	-	-	NA
EMPLOYEE BENEFITS	81,044	948	41,315	40,000	40,000	-	0.0%
PURCHASED SERVICES	887,976	180,869	473,834	641,912	655,500	13,588	2.1%
SUPPLIES & MATERIALS	7,192	6,526	257	5,000	5,000	-	0.0%
OTHER	-	8,194	\$2,333	\$0	\$0	-	NA
<b>TOTAL</b>	<b>\$ 1,392,928</b>	<b>\$ 196,537</b>	<b>\$ 517,739</b>	<b>\$ 686,912</b>	<b>\$ 700,500</b>	<b>\$ 13,588</b>	<b>2.0%</b>
% Change	9.95%	-85.89%	163.43%	32.68%	2.0%		
OPERATIONS & MAINTENANCE FUND	2008-09	2009-10	2010-11	2011-12	2011-12	\$ Change from 2010-11 Actual	% Change from 2010-11 Actual
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
SALARIES	\$ 1,992,701	\$ 2,230,577	\$ 2,507,700	\$ 2,530,092	\$ 2,563,092	\$ 33,000	1.3%
EMPLOYEE BENEFITS	288,642	311,793	330,023	389,757	399,406	9,649	2.5%
PURCHASED SERVICES	614,601	829,241	1,668,000	1,068,330	1,037,080	(31,250)	-2.9%
SUPPLIES & MATERIALS	1,170,687	1,106,222	1,063,263	1,122,350	1,036,900	(85,450)	-7.6%
CAPITAL OUTLAY	2,266,148	5,819,395	8,203,282	2,778,009	108,000	(2,670,009)	-96.1%
OTHER	-	-	61	2,000	2,000	-	0.0%
<b>TOTAL</b>	<b>\$ 6,332,779</b>	<b>\$ 10,297,228</b>	<b>\$ 13,772,329</b>	<b>\$ 7,890,538</b>	<b>\$ 5,146,478</b>	<b>\$ (2,744,060)</b>	<b>-34.8%</b>
% Change	32.7%	62.6%	33.7%	-42.7%	-34.8%		
TRANSPORTATION FUND	2008-09	2009-10	2010-11	2011-12	2011-12	\$ Change from 2010-11 Actual	% Change from 2010-11 Actual
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
SALARIES	\$ 219,789	\$ 61,924	\$ 30,628	\$ 30,628	\$ 30,628	\$ -	NA
EMPLOYEE BENEFITS	45,354	3,005	-	-	-	-	NA
PURCHASED SERVICES	1,797,007	1,820,093	1,767,695	1,555,031	1,544,250	(10,781)	-0.7%
SUPPLIES & MATERIALS	14,657	7,870	-	-	-	-	NA
CAPITAL OUTLAY	43,427	610	-	-	-	-	NA
TRANSFERS OUT	-	353	-	-	-	-	NA
<b>TOTAL</b>	<b>\$ 2,120,234</b>	<b>\$ 1,893,855</b>	<b>\$ 1,798,323</b>	<b>\$ 1,585,659</b>	<b>\$ 1,574,878</b>	<b>\$ (10,781)</b>	<b>-0.7%</b>
% Change	14.7%	-10.7%	-5.0%	-11.8%	-0.7%		
ILL. MUNICIPAL RETIREMENT FUND	2008-09	2009-10	2010-11	2011-12	2011-12	\$ Change from 2010-11 Actual	% Change from 2010-11 Actual
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
EMPLOYEE BENEFITS	\$ 1,610,113	\$ 1,731,234	\$ 1,916,299	\$ 2,109,375	\$ 2,259,375	\$ 150,000	7.1%
<b>TOTAL</b>	<b>\$ 1,610,113</b>	<b>\$ 1,731,234</b>	<b>\$ 1,916,299</b>	<b>\$ 2,109,375</b>	<b>\$ 2,259,375</b>	<b>\$ 150,000</b>	<b>7.1%</b>
% Change	5.2%	7.5%	10.7%	10.1%	7.1%		
WORKING CASH FUND	2008-09	2009-10	2010-11	2011-12	2011-12	\$ Change from 2010-11 Actual	% Change from 2010-11 Actual
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
OTHER	\$364,034	\$318,266	\$174,690	\$167,739	\$200,000	\$32,261	19.2%
<b>TOTAL</b>	<b>\$ 364,034</b>	<b>\$ 318,266</b>	<b>\$ 174,690</b>	<b>\$ 167,739</b>	<b>\$ 200,000</b>	<b>\$ 32,261</b>	<b>19.2%</b>
% Change	-10.9%	-12.6%	-45.1%	-4.0%	19.2%		
<b>OPERATING FUNDS</b>							
Salaries	\$ 36,930,701	\$ 39,220,936	\$ 41,693,137	\$ 43,872,576	\$ 43,499,648	\$ (372,928)	-0.9%
Employee Benefits	6,556,075	7,078,620	7,057,563	8,462,726	8,923,276	460,550	5.4%
Purchased Services	5,684,289	4,722,505	5,415,601	5,447,300	5,409,970	(37,330)	-0.7%
Supplies & Materials	2,881,975	3,441,753	3,167,668	3,197,316	2,991,613	(205,703)	-6.4%
Capital Outlay	155,277	6,376,975	8,987,181	2,992,304	280,550	(2,711,754)	-90.6%
Other	1,844,592	3,898,505	3,782,126	3,699,066	2,383,225	(1,315,841)	-35.6%
Tuition	-	-	-	-	-	-	NA
Transfer Out	364,034	-	-	-	-	-	NA
<b>Grand Total Operating Fund</b>	<b>\$ 54,416,942</b>	<b>\$ 64,739,294</b>	<b>\$ 70,103,276</b>	<b>\$ 67,671,288</b>	<b>\$ 63,488,282</b>	<b>\$ (4,183,006)</b>	<b>-6.2%</b>
	-4.9%	19.0%	8.3%	-3.5%	-6.2%		

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

<b>Other Funds</b>							
<b>DEBT SERVICE</b>	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from 2011-12	% Change from 2011-12
	Actual	Actual	June 30 Actual	Budget	Tentative Budget	Budget	Budget
OTHER TRANSFERS OUT	\$ 4,305,080	\$ 2,620,465	\$ 2,530,171	\$ 2,813,826	\$ 2,805,228	\$ (8,598)	-0.3%
<b>TOTAL</b>	<b>\$ 4,305,080</b>	<b>\$ 2,620,465</b>	<b>\$ 2,530,171</b>	<b>\$ 2,813,826</b>	<b>\$ 2,805,228</b>	<b>\$ (8,598)</b>	<b>-0.3%</b>
	3.2%	-39.1%	-3.4%	11.2%	-0.3%		
<b>CAPITAL IMPROVEMENT</b>	2008-09	2009-10	2010-11	2011-12	2011-12	\$ Change from 2011-12	% Change from 2011-12
	Actual	Actual	June 30 Actual	Budget	Tentative Budget	Budget	Budget
OTHER	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ -	NA
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>	<b>\$ -</b>	<b>NA</b>
<b>GRAND TOTAL ALL FUNDS</b>							
Salaries	\$ 36,930,701	\$ 39,220,936	\$ 41,693,137	\$ 43,872,576	\$ 43,499,648	\$ (372,928)	-0.9%
Employee Benefits	6,556,075	7,078,620	7,057,563	8,462,726	8,923,276	460,550	5.4%
Purchased Services	5,684,289	4,722,505	5,415,601	5,447,300	5,409,970	(37,330)	-0.7%
Supplies & Materials	2,881,975	3,441,753	3,187,668	3,197,316	2,991,613	(205,703)	-6.4%
Capital Outlay	155,277	6,376,975	8,987,181	2,992,304	280,550	(2,711,754)	90.6%
Other	6,149,672	6,518,970	6,312,297	6,512,892	7,588,453	1,075,561	16.5%
Tuition							NA
Transfer Out	364,034						NA
<b>Grand Total Operating Funds</b>	<b>\$ 58,722,023</b>	<b>\$ 67,359,759</b>	<b>\$ 72,633,447</b>	<b>\$ 70,485,114</b>	<b>\$ 68,693,510</b>	<b>\$ (1,791,604)</b>	<b>-2.5%</b>
	-4.4%	14.7%	7.8%	-3.0%	-2.5%		
ARRA Funding		\$ 70,103,276			\$ 63,488,282		
ARRA Funding		-276003					
FAA Funding		-1212					
FAA Funding		\$ (6,460,144)					
		\$ 63,365,917			\$ 63,488,282		0.2%

## Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

Fund/Object	Object Description	Expenditure Budget	Fiscal Year to Date Activity as of April 30, 2012	2011-12	2011-13	Dollar Increase	Percent Increase (Budget to Budget)
				2011-12	2012-13 Tentative Budget	(Budget to Budget)	(Budget to Budget)
10E----2110---	Health Prevention	\$25,000	\$2,475	\$10,000	<b>(\$15,000)</b>	-60.0%	
10E----2120---	PPO Insurance	3,695,300	2,358,343	3,887,000	191,700	5.2%	
10E----2130---	HMO Insurance	302,636	222,846	353,580	50,944	16.8%	
10E----2140---	Dental Insurance	210,818	125,526	210,818	-	0.0%	
10E----2150---	Health Insurance Waiver	32,226	36,755	45,200	12,974	40.3%	
10E----2155---	Employee Assist Program	10,000	-	10,000	-	0.0%	
10E----2300---	Life Insurance	57,524	23,365	42,000	<b>(15,524)</b>	-27.0%	
10E----2310---	Long Term Disability	9,502	7,352	9,502	-	0.0%	
10E----2810---	Employer TRS Contribution	238,641	179,646	243,000	4,359	1.8%	
10E----2811---	Admin Board Paid TRS	304,170	188,310	304,170	-	0.0%	
10E----2820---	Employer TRS-This Contribution	266,131	185,128	266,131	-	0.0%	
10E----2830---	Employer TRS Federal Funding	32,874	26,299	32,874	-	0.0%	
10E----2840---	TRS Early Retirement Option	100,000	79,866	-	<b>(100,000)</b>	-100.0%	
10E----2845---	TRS-Retirement Penalty	27,043	24,998	30,000	2,957	10.9%	
10E----2850---	Retirement Incentive	317,352	292,351	407,507	90,155	28.4%	
10E----2855---	Retirement Sick Leave	66,561	66,561	33,313	<b>(33,248)</b>	-50.0%	
10E----2860---	Retirement Health Insurance	200,016	118,737	311,600	111,584	55.8%	
10E----2999---	Benefit Consultants	27,800	24,770	27,800	-	0.0%	
10E----2---	Employee Benefits	<b>\$5,923,594</b>	<b>\$3,963,328</b>	<b>\$6,224,495</b>	<b>\$300,907</b>	<b>5.1%</b>	

## Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

## Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

## Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

## Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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

## Park Ridge Niles Community Consolidated School District 64

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

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

Park Ridge Niles Community Consolidated School District 64

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

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