

**PARK RIDGE - NILES COMMUNITY  
CONSOLIDATED SCHOOL DISTRICT 64**

**2012-13  
Tentative Budget  
Draft # 2**

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June 11, 2012

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To: Board of Education  
Phil Bender, Superintendent

From: Rebecca Allard, Business Manager

Subject: 2012-13 Tentative Budget – Draft #2

Date: June 11, 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 second 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; new positions to accommodate changing class size; and the MTSEP dissolution.

Current economic conditions at the local, state and national levels continue to hamper budget planning. The 2<sup>nd</sup> draft of the 2012-13 tentative budget is based on information known as of May 31.

Tentative information regarding the 2011 tax extension has been received by Cook County. The revenue budget has been adjusted based on this information. Modifications will be made in future budget drafts when the Illinois State Board of Education (ISBE) confirms the final allocations of state funds. In addition, careful consideration will be given to staffing changes as fluctuations in student enrollment are known.

If you have questions prior to the Board meeting on June 11, please feel free to contact me in advance to clarify any of the information presented.

## 2012 – 13 Budget Calendar

Task Completed	Date of Board Meeting	Action
	January 23, 2012	<ul style="list-style-type: none"> <li>• Board authorizes preparation of the 2012–13 tentative budget in accordance with.</li> </ul>
	February 13, 2012	<ul style="list-style-type: none"> <li>• Committee of the Whole - review financial projections.</li> </ul>
	March 12, 2012	<ul style="list-style-type: none"> <li>• Board authorizes 2012-13 staffing plan.</li> </ul>
	April 9, 2012	<ul style="list-style-type: none"> <li>• Committee of the Whole – Strategic Plan presentation of 2012-13 proposed implementation and budget parameters.</li> </ul>
	April 23, 2012	<ul style="list-style-type: none"> <li>• Board approves the 2012-13 Strategic Plan implementation parameters.</li> </ul>
	May 7, 2012	<ul style="list-style-type: none"> <li>• Committee of the Whole – Board reviews draft of the 2012-13 tentative budget.</li> </ul>
	June 11, 2012	<ul style="list-style-type: none"> <li>• Special Board Meeting - Board reviews 2<sup>nd</sup> 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> <li>• Board conducts a public hearing on the 2012–13 final budget prior to budget adoption on September 24.</li> </ul>
	September 24, 2012	<ul style="list-style-type: none"> <li>• Board adopts the 2012–13 budget.</li> </ul>
	October 22, 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>
	November 12, 2012	<ul style="list-style-type: none"> <li>• Board conducts a public hearing for the 2012 tax levy.</li> </ul>
	December 10, 2012	<ul style="list-style-type: none"> <li>• Board adopts the 2012 tax levy.</li> </ul>

## 2012-13 Tentative Operating Fund Budget Recap

### Revenues:

Overall, operating fund revenues are expected to show a reduction of \$364,406 or 0.5%. Tentative information regarding the 2011 tax extension has been received by Cook County. Modifications will be made in future budget drafts when the Illinois State Board of Education (ISBE) confirms the final allocations of state funds.

### 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 2.6%.

**Revenue Changes from May 7, 2012  
Exceeding \$1,000**

<b>Fund</b>	<b>Revenue Description</b>	<b>Amount</b>	<b>Reason for Change</b>
<b><i>Education Fund</i></b>		<b><i>(\$896,000)</i></b>	<b><i>Revenue Change-Education Fund</i></b>
	Property Taxes	(\$1,038,000)	Distribution of taxes based on 2011 Cook County draft tax extension
	LICA/MTSEP Reimbursement	\$142,000	Increase - Return of LICA and MTSEP excess funds
<b><i>Operations &amp; Maintenance Fund</i></b>		<b><i>\$325,000</i></b>	<b><i>Revenue Change-Operations &amp; Maintenance Fund</i></b>
	Property Taxes	\$325,000	Distribution of taxes based on 2011 Cook County draft tax extension
<b><i>Debt Service Fund</i></b>		<b><i>\$113,000</i></b>	<b><i>Revenue Change-Debt Service Fund</i></b>
	Property Taxes	\$113,000	Distribution of taxes based on 2011 Cook County draft tax extension
<b><i>Transportation Fund</i></b>		<b><i>(\$37,000)</i></b>	<b><i>Revenue Change-Transportation Fund</i></b>
	Property Taxes	(\$37,000)	Distribution of taxes based on 2011 Cook County draft tax extension
<b><i>Retirement Fund</i></b>		<b><i>\$307,000</i></b>	<b><i>Revenue Change-Retirement Fund</i></b>
	Property Taxes	\$307,000	Distribution of taxes based on 2011 Cook County draft tax extension
<b><i>Working Cash Fund</i></b>		<b><i>\$3,000</i></b>	<b><i>Revenue Change-Working Cash Fund</i></b>
	Property Taxes	\$3,000	Distribution of taxes based on 2011 Cook County draft tax extension
<b><i>Tort Immunity Fund</i></b>		<b><i>\$8,000</i></b>	<b><i>Revenue Change-Tort Immunity Fund</i></b>
	Property Taxes	\$8,000	Distribution of taxes based on 2011 Cook County draft tax extension
<b>Total Revenue Change</b>		<b>(\$177,000)</b>	

**Expenditure Changes from May 7, 2012  
Exceeding \$1,000**

<b>Fund</b>	<b>Expenditure Description</b>	<b>Amount</b>	<b>Reason for Change</b>
<b>Education Fund</b>			
	<b>Salary</b>	<b>\$162,500</b>	<b>Total Salary Change</b>
	Teacher Salary	\$162,500	To accommodate class-size guidelines: Roosevelt - Kindergarten section; Franklin 1st Grade; C of C (building to be determined)
<b>Supplies</b>			
		<b>(\$50,700)</b>	<b>Total Supply Change</b>
	Subscriptions	(\$38,700)	Reduced - duplicate entry
	Reference Materials	(\$12,000)	Reduced - duplicate entry
<b>Tort Immunity Fund</b>			
	<b>Purchased Services</b>	<b>(\$56,506)</b>	<b>Total Purchased Service Change</b>
	Property Insurance	(\$5,200)	Reduced based on actual renewal
	School Board Legal	(\$2,516)	Reduced based on actual renewal
	Workers Compensation	(\$48,790)	Reduced based on actual renewal
<b>Total Expenditure Changes</b>		<u><u>\$55,294</u></u>	

## 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	98.5%

**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 May 31)</i>	\$1,051,421

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 (June 11, 2012)**

Fund	Estimated Beginning Balance July 1, 2011	Add Tentative Budgeted Revenues	Less Tentative Budgeted Expenditures	Excess / Deficiency of Revenues Over Expenditures	Estimated Ending Balance June 30, 2012
Education	\$20,462,913	\$54,866,693	\$53,718,851	\$1,147,842	\$21,610,755
Tort Immunity	1,427,902	656,500	643,994	12,506	1,440,408
Operations & Maintenance	(2,228,269)	8,253,002	5,146,478	3,106,524	878,255
Transportation	2,381,968	1,968,832	1,574,878	393,954	2,775,922
Retirement	1,874,004	2,011,868	2,259,375	(247,507)	1,626,497
Capital Projects	2,600,000	-	2,400,000	(2,400,000)	200,000
Working Cash	13,127,739	701,500	200,000	501,500	13,629,239
<b>Total - Operating Funds</b>	<b>\$39,646,257</b>	<b>\$68,458,395</b>	<b>\$65,943,576</b>	<b>\$2,514,819</b>	<b>\$42,161,076</b>
<i>**Fund Balance as a Percentage of Expense Budget</i>	<i>59.2%</i>				<i>63.9%</i>
Debt Service	3,249,637	2,926,000	2,805,228	120,772	3,370,409
<b>Total - All Funds</b>	<b>\$42,895,894</b>	<b>\$71,384,395</b>	<b>\$68,748,804</b>	<b>\$2,635,591</b>	<b>\$45,531,485</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.*

## 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 decrease by 1.2% or \$671,299.
- Property taxes have the greatest impact on the variance and are expected to increase by 0.9%. 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 7.9% of the total educational fund budget and are expected to decrease by approximately 4.9% or \$221,585.

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 increase is 3.5% or \$277,175. 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, 00)	(\$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 #2.

- **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 7.0% or \$149,288. 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 11.1% or \$252,028. 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 Operations & Maintenance 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 0.3% or \$1,773.

#### Expenditure Review

- The tentative budget will decrease by 6.2% or \$42,918.

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

### **October 2011 through May 31, 2012**

#### **Revenue Actions**

- **Certificate of Tax Levy –**
  - 2011 levy adopted totaling \$64,086,264 (December 19, 2011)
- **Educational Fund**
  - Approved the 2012-13 Student Fees (April 23, 2012)
  - Approved Jefferson After-school Program Fees (May 21, 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)
- Approved Agreement with District 62 for Vision Services (April 23, 2012)
- Approved 2012-13 Strategic Plan and other District priorities (April 23, 2012)
- Appointment of Lincoln Middle School Principal (May 21, 2012)
- Appointment of Carpenter Elementary School Principal (May 21, 2012)
- Awarded contract for the 2012-13 Physical Education uniform purchase (May 21, 2012)
- Approved Agreement with District 207 for Assistive Technology Services (May 21, 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)
- Awarded Contract for Carpenter Asbestos Removal Project (March 12, 2012)
- Awarded Contract for Carpenter Site Improvements (May 7, 2012)
- Awarded Contract for Carpenter Electrical Upgrade (May 7, 2012)
- Awarded Contract for Carpenter Mechanical Upgrade (May 7, 2012)

- Authorized Administration to negotiate fees with Environ International Corp. (May 7, 2012)
- Awarded Contract for Roosevelt Track (May 21, 2012)
- Authorized the transfer of \$3 million dollars to the Capital Projects Fund (May 21, 2012)

### **Transportation Fund**

- Approved Transportation Contract Extension and Assignment with SEPTRAN (February 27, 2012)
- Approved Contract Renewal with Illinois Central Bus (May 21, 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 applications 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 63.9% as of June 30, 2013 or almost \$42.2 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 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.



**Park Ridge Niles Community Consolidated School District 64**  
**2012-13 Tentative Revenue Budget (June 11, 2012)**

Description of Revenue Source	Fund										2011-12 Budget	% of Budget Increase (Decrease)
	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	2012-13 Tentative Budget			
Current Year (2012)	\$24,570,000	\$4,300,000	\$1,390,000	\$525,000	\$1,025,000	\$0	\$262,000	\$320,000	\$32,392,000.0		\$32,023,000	1.2%
Prior Year (2011)	20,740,000	3,800,000	1,530,000	683,000	878,000	-	239,000	334,000	28,204,000		27,395,000	3.0%
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	\$45,209,500	\$8,097,500	2,919,000	\$1,207,000	\$1,901,000	\$0	\$500,500	\$653,000	\$60,487,500		\$59,309,500	2.0%
Corp Replace Tax	\$934,812	-	-	-	\$103,868	\$0	-	-	\$1,038,680		\$1,192,124	-12.9%
Interest Income	\$199,000	\$1,000	\$7,000	\$7,250	\$7,000	\$0	\$201,000	\$3,500	\$425,750		\$392,331	8.5%
Tuition	\$204,730	-	-	-	-	-	-	-	\$204,730		\$386,348	-47.0%
Lunch	\$432,900	-	-	-	-	-	-	-	\$432,900		\$419,980	3.1%
Registration	963,316	-	-	-	-	-	-	-	963,316		999,835	-3.7%
Pay Riders/Field Trips	-	-	-	71,230	-	-	-	-	71,230		58,745	21.3%
Other Student	51,750	-	-	-	-	-	-	-	51,750		52,011	-0.5%
Total Student Fees	\$1,447,966	-	-	\$71,230	-	-	-	-	\$1,519,196		\$1,530,571	-0.7%
Extended Day Care	\$732,700	-	-	-	-	-	-	-	\$732,700		\$732,700	0.0%
TIF Payment	560,000	-	-	-	-	-	-	-	560,000		553,972	1.1%
Before School Care	183,340	-	-	-	-	-	-	-	183,340		530,000	-65.4%
LICA/MTSEP Reimb	142,000	-	-	-	-	-	-	-	142,000		-	NA
FAA - Local	-	-	-	-	-	-	-	-	-		-	NA
Rental	-	62,902	-	-	-	-	-	-	62,902		62,038	1.4%
Other	27,000	41,600	-	400	-	-	-	-	69,000		152,067	-54.6%
Total Other Local	\$1,645,040	\$104,502	-	\$400	-	-	-	-	\$1,749,942		\$2,030,777	-13.8%
General State Aid	1,353,000	-	-	-	-	-	-	-	1,353,000.00		\$1,503,080	-10.0%
Other State	2,202,909	50,000	-	682,952	-	-	-	-	2,935,861		3,535,507	-17.0%
Federal	1,469,736	-	-	-	-	-	-	-	1,469,736		1,743,824	-15.7%
Total of State & Federal	\$5,025,645	\$50,000	-	\$682,952	-	-	-	-	\$5,758,597		\$6,782,411	-15.1%
Transfer of Interest	200,000.00	-	-	-	-	-	-	-	200,000.00		\$177,265	12.8%
<b>Total Revenue</b>	<b>54,866,693</b>	<b>\$8,253,002</b>	<b>\$2,926,000</b>	<b>\$1,968,832</b>	<b>\$2,011,868</b>	<b>\$0</b>	<b>\$701,500</b>	<b>\$656,500</b>	<b>\$71,384,395</b>		<b>\$71,801,327</b>	<b>-0.6%</b>
<b>2012-13 Tentative Budget</b>	<b>\$54,866,693</b>	<b>\$8,253,002</b>	<b>\$2,926,000</b>	<b>\$1,968,832</b>	<b>\$2,011,868</b>	<b>\$0</b>	<b>\$701,500</b>	<b>\$656,500</b>	<b>\$71,384,395</b>	<b>Total</b>		
2011-12 Budget	\$55,537,992	\$7,975,827	\$2,978,526	\$2,118,120	\$2,263,896	\$0	\$272,239	\$654,727	\$71,801,327			
% of Budget Increase (Decrease)	-1.2%	3.5%	-1.8%	-7.0%	-11.1%	NA	157.7%	0.3%	-0.6%			



**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2012-13 Tentative Budget (June 11, 2012)**  
**COMPARISON OF REVENUES BY OBJECTS**

	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 Actual	2011-12 Budget	2012-13 Tentative Budget	\$ Change from the 2011-12 Budget	% Change From 2011-12 Budget
<b>EDUCATIONAL FUND</b>							
PROPERTY TAXES	\$ 42,407,522	\$ 42,434,968	\$ 41,738,064	\$ 44,820,500	\$ 45,209,500	\$ 389,000	0.9%
CORP. PERS. PROP. TAX	1,041,508	794,824	1,081,883	1,081,883	934,812	(\$146,671)	-13.6%
INTEREST INCOME	320,775	700,091	199,038	199,000	199,000	\$0	0.0%
OTHER LOCAL REVENUES	3,320,974	3,972,131	3,983,098	3,708,346	3,297,738	(\$408,610)	-11.0%
GENERAL STATE AID	1,254,897	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	2,819,831	2,202,909	(\$418,922)	-15.9%
FEDERAL AID	1,396,145	2,121,369	1,289,359	1,430,287	1,469,738	\$38,449	2.8%
TRANSFERS IN	407,089	340,079	183,282	177,285	200,000	\$22,735	12.8%
<b>TOTAL</b>	<b>\$ 52,236,774</b>	<b>\$ 54,353,734</b>	<b>\$ 52,914,008</b>	<b>\$ 55,537,992</b>	<b>\$ 54,866,693</b>	<b>(\$671,299)</b>	<b>-1.2%</b>
% of Change	-4.1%	4.1%	-2.8%	5.0%	-1.2%		
<b>TORT FUND</b>							
PROPERTY TAXES	\$ 1,217,938	\$ 1,343,640	\$ 993,985	\$ 851,000	\$ 853,000	\$ 2,000	0.3%
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>\$ 854,727</b>	<b>\$ 856,500</b>	<b>\$ 1,773</b>	<b>0.3%</b>
% of Change	14.3%	10.4%	-25.8%	-34.4%	0.3%		
<b>OPERATIONS &amp; MAINTENANCE FUND</b>							
PROPERTY TAXES	\$ 5,968,998	\$ 8,659,293	\$ 8,998,856	\$ 7,237,500	\$ 8,097,500	\$ 860,000	11.9%
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	(\$77,703)	-42.6%
OTHER STATE AID	-	-	-	241,585	50,000	(\$191,585)	-79.3%
FEDERAL AID	93,142	833,550	6,328,885	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>\$ 8,253,002</b>	<b>\$ 277,175</b>	<b>3.5%</b>
% of Change	16.17%	27.52%	86.61%	-47.72%	3.48%		
<b>TRANSPORTATION FUND</b>							
PROPERTY TAXES	\$ 1,828,920	\$ 2,018,552	\$ 1,793,132	\$ 1,379,000	\$ 1,207,000	(\$172,000)	-12.5%
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	71,830	\$12,685	21.1%
OTHER STATE AID	586,452	581,572	677,436	674,091	662,952	\$8,981	1.3%
<b>TOTAL</b>	<b>\$ 2,533,244</b>	<b>\$ 2,655,390</b>	<b>\$ 2,554,174</b>	<b>\$ 2,116,120</b>	<b>\$ 1,968,832</b>	<b>(\$148,288)</b>	<b>-7.0%</b>
% of Change	9.4%	4.8%	-3.8%	-17.1%	-7.0%		
<b>ILL. MUNICIPAL RETIREMENT FUND</b>							
PROPERTY TAXES	\$ 2,070,515	\$ 2,332,865	\$ 2,203,236	\$ 2,148,000	\$ 1,901,000	(\$247,000)	-11.5%
CORP. PERS. PROP. TAX	122,351	131,730	110,441	110,441	103,888	(\$6,573)	-6.0%
INTEREST INCOME	5,418	8,983	5,455	5,455	7,000	\$1,545	28.3%
<b>TOTAL</b>	<b>\$ 2,198,284</b>	<b>\$ 2,473,358</b>	<b>\$ 2,319,132</b>	<b>\$ 2,263,896</b>	<b>\$ 2,011,888</b>	<b>(\$252,028)</b>	<b>-11.1%</b>
% of Change	14.5%	12.5%	-6.2%	-2.4%	-11.1%		
<b>CAPITAL PROJECTS FUND</b>							
INTEREST INCOME	-	-	-	-	-	-	NA
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>				
% of Change	NA	NA	NA	NA	NA		
<b>WORKING CASH FUND</b>							
PROPERTY TAXES	\$ 877,423	\$ 1,010,276	\$ 497,261	\$ 104,500	\$ 500,500	\$ 398,000	378.9%
INTEREST INCOME	364,034	669,253	167,739	167,739	201,000	\$ 33,261	19.8%
TRANSFERS IN/SALE OF BONDS	-	-	-	-	-	\$0	NA
<b>TOTAL</b>	<b>\$ 1,241,456</b>	<b>\$ 1,679,531</b>	<b>\$ 665,000</b>	<b>\$ 272,239</b>	<b>\$ 701,500</b>	<b>\$ 429,261</b>	<b>157.7%</b>
% of Change	57.8%	35.3%	-60.4%	-59.1%	157.7%		
<b>TOTAL OPERATING FUNDS</b>							
PROPERTY TAXES	\$ 54,389,313	\$ 55,797,396	\$ 54,222,318	\$ 56,340,500	\$ 57,588,500	\$ 1,228,000	2.2%
CORP. PERS. PROP. TAX	1,183,859	926,354	1,192,124	1,192,124	1,038,880	(\$153,444)	-12.9%
INTEREST INCOME	696,083	1,384,694	382,559	382,805	418,750	\$ 35,945	9.4%
OTHER LOCAL REVENUES	3,459,180	4,310,568	5,990,369	3,947,696	3,473,888	(\$473,828)	-12.0%
GENERAL STATE AID	1,254,897	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	3,506,824	3,535,507	2,935,861	(\$599,646)	-17.0%
FEDERAL AID	1,489,287	2,954,919	7,618,024	1,743,824	1,469,738	(\$274,088)	-15.7%
TRANSFERS IN	407,089	340,079	183,282	177,285	200,000	\$ 22,735	12.8%
<b>TOTAL</b>	<b>\$ 65,513,015</b>	<b>\$ 70,266,054</b>	<b>\$ 74,705,596</b>	<b>\$ 66,822,801</b>	<b>\$ 66,458,395</b>	<b>(\$364,408)</b>	<b>-0.5%</b>
% of Change	-0.5%	7.3%	6.3%	-7.9%	-0.5%		

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2012-13 Tentative Budget (June 11, 2012)**  
**COMPARISON OF REVENUES BY OBJECTS**

<b>DEBT SERVICE FUND</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2012-13 Tentative Budget</b>	<b>\$ Change from the 2011-12 Budget</b>	<b>% Change From 2011-12 Budget</b>
PROPERTY TAXES	\$ 3,789,899	\$ 2,758,703	\$2,596,823	\$2,969,000	\$2,919,000	(\$50,000)	-1.7%
INTEREST INCOME	43,056	42,412	9,528	9,528	7,000	(\$2,528)	-26.5%
OTHER LOCAL REVENUES	948.6	-	-	-	-	\$0	NA
GENERAL STATE AID	-	79,480	-	-	-	\$0	NA
<b>TOTAL</b>	<b>\$ 3,833,703</b>	<b>\$ 2,880,575</b>	<b>\$ 2,606,149</b>	<b>\$ 2,978,528</b>	<b>\$ 2,926,000</b>	<b>(\$52,528)</b>	<b>-1.8%</b>
<i>% of Change</i>	<i>-15.2%</i>	<i>-24.9%</i>	<i>-9.5%</i>	<i>14.3%</i>	<i>-1.8%</i>		
<b>TOTAL, ALL FUNDS</b>							
	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2012-13 Tentative Budget</b>	<b>\$ Change from the 2011-12 Budget</b>	<b>% Change From 2011-12 Budget</b>
PROPERTY TAXES	\$ 58,159,011	\$ 56,556,099	\$ 58,818,939	\$ 59,309,500	\$ 60,487,500	\$1,178,000	2.0%
CORP. PERS. PROP. TAX	1,163,859	928,354	1,192,124	1,192,124	1,038,680	(\$153,444)	-12.9%
INTEREST INCOME	739,148	1,427,108	392,085	392,331	425,750	\$33,419	8.5%
OTHER LOCAL REVENUES	3,459,109	4,310,588	5,990,369	3,947,898	3,473,868	(\$473,828)	-12.0%
GENERAL STATE AID	1,254,897	1,374,904	1,810,098	1,503,080	1,353,000	(\$150,080)	-10.0%
OTHER STATE AID	2,874,517	3,256,600	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	1,489,736	(\$274,088)	-15.7%
TRANSFERS IN	407,089	340,079	183,282	177,265	200,000	\$22,735	12.8%
<b>TOTAL</b>	<b>\$ 69,346,718</b>	<b>\$ 73,146,829</b>	<b>\$ 77,311,745</b>	<b>\$ 71,801,327</b>	<b>\$ 71,384,395</b>	<b>(\$416,932)</b>	<b>-0.6%</b>
<i>% of Change</i>	<i>-1.4%</i>	<i>5.5%</i>	<i>5.7%</i>	<i>-7.1%</i>	<i>-0.6%</i>		

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 FYTD		2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
		2011-12 Revenue Budget	Activity as of May 31, 2012			
10R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$24,440,000	\$22,987,931	\$24,300,000	(\$140,000)	-0.6%
10R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	20,050,000	20,379,709	20,500,000	\$450,000	2.2%
10R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(100,000)	(84,230)	(100,000)	-	0.0%
10R000 1141 0000 00 000000	SPEC ED CURRENT YEAR LEVY	211,000	273,279	270,000	\$59,000	28.0%
10R000 1142 0000 00 000000	SPEC ED FIRST PRIOR YEAR LEVY	220,000	231,607	240,000	\$20,000	9.1%
10R000 1143 0000 00 000000	SPEC ED OTHER PRIOR YEAR LEVY	(500)	(809)	(500)	-	0.0%
10R-- 11-- -- -- --	*TOTAL TAXES	\$44,820,500	\$43,787,486	\$45,209,500	\$389,000	0.9%
10R000 1230 0000 00 000000	CORP PERS PROP REPLACE TAX	\$1,081,683	\$942,699	\$934,812	(\$146,871)	-13.6%
10R000 1311 0000 00 000000	REGULAR TUITION	\$24,730	\$31,595	\$24,730	-	0.0%
10R000 1321 0000 00 000000	SUMMER SCHOOL TUITION	180,000	173,171	180,000	-	0.0%
10R000 1342 0000 00 000000	SPEC ED TUITION (LEA)	181,618	156,397	-	(\$181,618)	-100.0%
10R-- 13-- -- -- --	*TOTAL TUITION	\$386,348	\$361,163	\$204,730	(\$181,618)	-47.0%
10R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$194,700	\$192,975	\$194,700	-	0.0%
10R000 1512 0000 00 000000	INTEREST ON TAXES	4,300	2,670	4,300	-	0.0%
10R-- 15-- -- -- --	*TOTAL TAXES	\$199,000	\$195,646	\$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	229,617	200,000	\$17,420	9.5%
10R303 1611 0000 00 000000	PUPIL LUNCH	159,800	182,882	165,000	\$5,200	3.3%
10R301 1620 0000 00 000000	ADULT LUNCH	-	-	-	-	NA
10R303 1620 0000 00 000000	ADULT LUNCH	-	-	-	-	NA
10R000 1690 0000 00 000000	OTHER FOOD SERVICE REVENUE	7,000	-	-	(\$7,000)	-100.0%
10R-- 16-- -- -- --	*TOTAL FOOD SERVICE	\$419,980	\$472,394	\$432,900	\$12,920	3.1%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 Revenue Budget	2011-12 FYTD Activity as of May 31, 2012	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
10R000 1710 0000 00 000000	ATHLETIC FEES	\$18,200	\$19,052	\$19,000	\$800	4.4%
10R000 1723 0000 00 000000	INSTRUMENTAL MUSIC	30,200	27,063	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	696	750	\$550	275.0%
10R000 1726 0000 00 000000	LIBRARY FINE	200.00	1,272	1,500	\$1,300	650.0%
10R000 1790 0000 00 000000	INDUSTRIAL TECH FINES	-	211.43	500	\$500	NA
10R000 1790 0000 00 000000	SCIENCE FINES & FEES	-	-	500	\$500	NA
10R000 1790 0000 00 000000	OTHER STUDENT FEES	1,000	3,660	1,000	-	0.0%
10R--- 17-- --- --	*TOTAL STUDENT FEES	\$52,011	\$53,472	\$51,750	(\$2,611)	-0.5%
10R000 1810 0000 00 000000	REGISTRATION FEE	-	-	-	-	NA
10R201 1810 0000 00 000000	REGISTRATION FEE	96,024	58,337	77,486	(\$18,538)	-19.3%
10R203 1810 0000 00 000000	REGISTRATION FEE	122,877	110,116	120,655	(\$2,222)	-1.8%
10R205 1810 0000 00 000000	REGISTRATION FEE	96,080	73,750	89,849	(\$6,231)	-6.5%
10R207 1810 0000 00 000000	REGISTRATION FEE	122,954	105,435	121,908	(\$1,046)	-0.9%
10R209 1810 0000 00 000000	REGISTRATION FEE	124,500	102,603	110,918	(\$13,582)	-10.9%
10R220 1810 0000 00 000000	REGISTRATION FEE	2,600	3,417	3,500	\$900	34.6%
10R301 1810 0000 00 000000	REGISTRATION FEE	220,300	188,305	231,320	\$11,020	5.0%
10R303 1810 0000 00 000000	REGISTRATION FEE	214,500	177,615	207,680	(\$6,820)	-3.2%
10R--- 18-- --- --	*TOTAL REGISTRATION FEES	\$999,835	\$819,579	\$963,316	(\$36,519)	-3.7%
10R000 1920 0000 00 000000	DONATION FROM PRIVATE SOURCE	-	450.00	500	\$500	NA
10R000 1931 0000 00 000000	SALE OF FIXED ASSET	1,000	300.00	500	(\$500)	-50.0%
10R403 1933 0000 00 000000	DAY CARE PROGRAM FEES	732,700	694,930	732,700	-	0.0%
10R000 1950 0000 00 000000	REFUND PRIOR YEAR EXPENDITURE	20,000	56,916	20,000	-	0.0%
10R000 1951 0000 00 000000	LICA REIMBURSEMENT	0	0	42,000	42,000.00	NA
10R000 1952 0000 00 000000	MTSEP REIMBURSEMENT	0	0	100,000	100,000.00	NA
10R000 1960 0000 00 000000	TIF PAYMENT	553,972	650,640	560,000	\$6,028	1.1%
10R000 1994 0000 00 000000	BS/LUNCH SUPERVISION FEE	-	(475)	-	-	NA

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 Revenue Budget	2011-12 FYTD Activity as of May 31, 2012	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
10R201 1994 0000 00 000000	BS/LUNCH SUPERVISION FEE	106,000	62,933	27,810	(\$78,190)	-73.8%
10R203 1994 0000 00 000000	BS/LUNCH SUPERVISION FEE	106,000	105,145	30,900	(\$75,100)	-70.8%
10R205 1994 0000 00 000000	BS/LUNCH SUPERVISION FEE	106,000	86,721	41,200	(\$64,800)	-61.1%
10R207 1994 0000 00 000000	BS/LUNCH SUPERVISION FEE	106,000	109,636	41,200	(\$64,800)	-61.1%
10R209 1994 0000 00 000000	BS/LUNCH SUPERVISION FEE	106,000	100,221	42,230	(\$63,770)	-60.2%
10R000 1998 0000 00 000000	ACTIVITY TRANSFER	-	-	-	-	NA
10R000 1999 0000 00 000000	OTHER REVENUE	10,500	7,337	6,000	(\$4,500)	-42.9%
10R-- 19-- -- -- --	*TOTAL OTHER REVENUE	\$1,848,172	1,874,753	\$1,645,040	(\$203,132)	-11.0%
10R-- 1-- -- -- --	*TOTAL LOCAL INCOME	\$49,807,529	\$48,507,192	\$49,641,048	(\$166,481)	-0.3%
10R000 3001 0000 00 000000	GENERAL STATE AID	\$1,503,080	\$1,437,794	\$1,353,000	(\$150,080)	-10.0%
10R000 3100 0000 00 000000	SPEL ED - PRIVATE FACILITY	\$607,073	\$437,907	\$388,750	(\$218,323)	-36.0%
10R000 3105 0000 00 000000	SPEL ED - EXTRAORDINARY	693,603	550,723	556,232	(\$137,371)	-19.8%
10R000 3110 0000 00 000000	SPEL ED - PERSONNEL	1,056,392	1,060,799	1,051,373	(\$5,019)	-0.5%
10R000 3120 0000 00 000000	SPEL ED - ORPHANAGE INDIVIDUAL	237,038	181,191	181,190	(\$55,848)	-23.6%
10R000 3130 0000 00 000000	SPEL ED - ORPHANAGE SUMMER SCH	12,314	-	12,314	-	0.0%
10R000 3145 0000 00 000000	SPEL ED SUMMER SCHOOL	6,012	6,170	6,012	-	0.0%
10R000 3305 0000 00 000000	BILINGUAL EDUCATION	5,649	2,649	2,164	(3,485)	-61.7%
10R000 3360 0000 00 000000	STATE FREE LUNCH	1,750	1,656	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	3,124.00	\$3,124	NA
10R-- 3-- -- -- --	*TOTAL OTHER STATE REVENUE	\$2,619,831	\$2,244,959	\$2,202,909	(\$416,922)	-15.9%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 Revenue Budget	2011-12 FYTD Activity as of May 31, 2012	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
10R000 4140 0000 00 000000	CAREER AND TECH ED IMPRV GRANT	-	-	-	-	NA
10R000 4215 0000 00 000000	SPECIAL MILK	49,639	41,499	49,639	-	0.0%
10R000 4400 0000 00 000000	TITLE IV SAFE & DRUG FREE IDEA PRESCHOOL	-	-	-	-	NA
10R000 4620 0000 00 000000	IDEA FLOW-THROUGH	1,038,565	523,994	17,926	17,926	NA
10R000 4625 0000 00 000000	IDEA ROOM & BOARD	-	27,777	1,119,000	80,435	7.7%
10R000 4856 0000 00 000000	ARRA IDEA PRESCHOOL	1,212	1,212	28,000	28,000	NA
10R000 4857 0000 00 000000	ARRA IDEA FLOW-THROUGH	164,789	164,789	-	(1,212)	-100.0%
10R000 4857 0000 00 485700	ARRA IDEA FLOW-THROUGH	-	-	-	(164,789)	-100.0%
10R000 4880 0000 00 000000	OTHER FEDERAL REVENUE	-	2,973	-	-	NA
10R000 4932 0000 00 000000	TITLE II TEACHER QUALITY	91,621	67,318	91,621	-	0.0%
10R000 4971 0000 00 000000	TECHNOLOGY ENHANCING ED	1,361	1,361	-	(1,361)	-100.0%
10R000 4991 0000 00 000000	MEDICAID MATCH-ADMIN OUTREACH	83,100	213,256	163,550	80,450	96.8%
10R000 4992 0000 00 000000	MEDICAID FEE FOR SERVICE	-	13,329	-	-	NA
10R-- 49-- -- -- --	*TOTAL FEDERAL REVENUE	\$1,430,287	\$1,057,508	\$1,469,736	\$39,449	2.8%
10R000 7120 0000 00 000000	PERM TRANS WC INTEREST	\$167,739	\$0	\$200,000	\$32,261	19.2%
10R000 7140 0000 00 000000	PERM TRANSFER OF INTEREST	9,526	-	-	(9,526)	-100.0%
10R-- 71-- -- -- --	*TOTAL TRANSFER IN	\$177,265	\$0	\$200,000	\$22,735	12.8%
10-- -- -- -- --	*TOTAL EDUCATION FUND	\$55,537,992	\$53,247,452	\$54,866,693	(\$671,299)	-1.2%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 Revenue Budget	2011-12 FYTD Activity as of May 31, 2012	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
20R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$3,640,000	\$4,340,970	\$4,300,000	\$660,000	18.1%
20R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	3,600,000	3,679,353	3,800,000	\$200,000	5.6%
20R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(2,500)	(13,318)	(2,500)	-	0.0%
20R--- 11 --- --- ---	*TOTAL TAXES	\$7,237,500	\$8,007,005	\$8,097,500	\$860,000	11.9%
20R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$0	\$1,268	\$500	\$500	N/A
20R000 1512 0000 00 000000	INTEREST ON TAXES	1,000	463	500	(\$500)	-50.0%
20R--- 15 --- --- ---	*TOTAL INTEREST	\$1,000	\$1,731	\$1,000	-	0.0%
20R000 1910 0000 00 000000	BUILDING RENTAL	\$33,250	\$12,181	\$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	1,000.00	1,000	-	0.0%
20R000 1995 0000 00 700001	FAA-CHICAGO DEPT OF AVIATION	-	-	-	-	N/A
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	-	926.35	500.00	\$500	N/A
20R--- 19 --- --- ---	*TOTAL OTHER REVENUE	\$182,205	\$80,794	\$104,502	(\$77,703)	-42.6%
20R--- 1 --- --- ---	*TOTAL LOCAL REVENUE	\$7,420,705	\$8,089,530	\$8,203,002	\$782,297	10.5%
20R000 3900 0000 00 000000	OTHER STATE REVENUE (LIGHTING)	241,585	241,586	\$50,000	(\$191,586)	N/A
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	-	-	-	-	N/A
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	\$8,347,987	\$8,253,002	\$277,175	3.5%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 Revenue Budget	2011-12 FYTD Activity as of May 31, 2012	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
30R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$1,570,000	\$1,558,814	\$1,390,000	(\$180,000)	-11.5%
30R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	1,400,000	1,577,390	1,530,000	\$130,000	9.3%
30R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(1,000)	(5,525)	(1,000)	-	0.0%
30R-- 11-- -- -- --	*TOTAL TAXES	\$2,969,000	\$3,130,678	\$2,919,000	(\$211,678)	-6.8%
30R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$9,245	\$7,523	\$6,500	(\$2,745)	-29.7%
30R000 1512 0000 00 000000	INTEREST ON TAXES	281	179	500	\$219	77.9%
30R-- 15-- -- -- --	*TOTAL INTEREST	\$9,526	\$7,701	\$7,000	-	-9.1%
30-- -- -- -- --	*TOTAL DEBT SERVICES	\$2,978,526	\$3,138,379	\$2,926,000	(\$252,526)	-1.8%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 Revenue Budget	2011-12 FYTD Activity as of May 31, 2012	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
40R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$590,000	\$774,290	\$525,000	(\$65,000)	-11.0%
40R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	790,000	810,715	683,000	(\$107,000)	-13.5%
40R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(1,000)	(4,034)	(1,000)	-	0.0%
40R-- 11-- -- -- --	*TOTAL TAXES	\$1,379,000	\$1,580,971	\$1,207,000	(\$172,000)	-12.5%
40R-- 14-- -- -- --	*TOTAL PAY RIDER FEES	\$58,745	\$80,433	\$71,230	\$12,485	21.3%
40R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$5,672	\$8,550	\$7,000	\$1,328	23.4%
40R000 1512 0000 00 000000	INTEREST ON TAXES	212	103	250	\$38	17.9%
40R-- 15-- -- -- --	*TOTAL INTEREST INCOME	\$5,884	\$8,653	\$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	\$1,670,457	\$1,285,880	(\$158,149)	-11.0%
40R000 3500 0000 00 000000	REGULAR TRANSPORTATION	\$0	(\$73,672)	-	\$0	NA
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	\$2,387,655	\$1,968,832	(\$149,288)	-7.0%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 Revenue Budget	2011-12 FYTD Activity as of May 31, 2012	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
50R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$575,000	\$497,758	\$553,000	(\$22,000)	-3.8%
50R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	500,000	520,938	439,000	(\$61,000)	-12.2%
50R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(1,000)	(2,133)	(1,000)	-	0.0%
50R000 1151 0000 00 000000	SS CURRENT YEAR LEVY	575,000	497,758	472,000	(\$103,000)	-17.9%
50R000 1152 0000 00 000000	SS FIRST PRIOR YEAR LEVY	500,000	521,176	439,000	(\$61,000)	-12.2%
50R000 1153 0000 00 000000	SS OTHER PRIOR YEAR LEVY	(1,000)	(2,532)	(1,000)	-	0.0%
50R--- 11--- -- --	*TOTAL TAXES	\$2,148,000	\$2,032,965	\$1,901,000	(\$247,000)	-11.5%
50R000 1230 0000 00 000000	CORP PERS PROP REPLACE TAX	\$110,441	\$108,722	\$103,868	(\$6,573)	-6.0%
50R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$4,740	\$7,244	\$6,500	\$1,760	37.1%
50R000 1512 0000 00 000000	INTEREST ON TAXES	715	132	500	(\$215)	-30.1%
50R--- 15--- -- --	*TOTAL INTEREST	\$5,455	\$7,376	\$7,000	\$1,545	28.3%
50--- -- -- -- --	*TOTAL RETIREMENT (IMRF/SS/MEDICARE)	\$2,263,896	\$2,149,062	\$2,011,868	(\$252,028)	-11.1%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 Revenue Budget	2011-12 FYTD Activity as of May 31, 2012	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
60R000 7800 0000 00 0000000	TRANSFER		3,000,000	0	(\$3,000,000)	NA
60R000 7800 0000 00 0000000	*TOTAL TRANSFER	\$0	\$3,000,000	\$0	(\$3,000,000)	NA
60R000 1111 0000 00 0000000	*TOTAL CAPITAL PROJECTS	\$0	\$3,000,000	\$0	(\$3,000,000)	NA
70R000 1111 0000 00 0000000	CURRENT YEAR LEVY	105,000.00	270,941.46	\$262,000	\$157,000	149.5%
70R000 1112 0000 00 0000000	FIRST PRIOR YEAR LEVY	-	-	239,000	\$239,000	NA
70R000 1113 0000 00 0000000	OTHER PRIOR YEAR LEVY	(500)	(2,029)	(500)	-	0.0%
70R000 1113 0000 00 0000000	*TOTAL TAXES	\$104,500	\$268,913	\$500,500	\$396,000	378.9%
70R000 1510 0000 00 0000000	INTEREST ON INVESTMENTS	\$167,627	\$217,404	\$200,000	\$32,373	19.3%
70R000 1512 0000 00 0000000	INTEREST ON TAXES	112	2	1,000	\$888	792.9%
70R000 1512 0000 00 0000000	*TOTAL INTEREST	\$167,739	\$217,406	\$201,000	\$33,261	19.8%
70R000 1512 0000 00 0000000	*TOTAL WORKING CASH	\$272,239	\$486,319	\$701,500	\$429,261	157.7%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Revenue Budget as of June 11, 2012

Account Number	Account Description	2011-12 Revenue Budget	2011-12 FYTD Activity as of May 31, 2012	2012-13 Tentative Revenue Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
80R000 1121 0000 00 000000	CURRENT YEAR LEVY	\$317,000	\$379,312	\$320,000	\$3,000	0.9%
80R000 1122 0000 00 000000	FIRST PRIOR YEAR LEVY	335,000	347,383	334,000	(1,000.00)	-0.3%
80R000 1123 0000 00 000000	OTHER PRIOR YEAR LEVY	(1,000)	(2,689)	(1,000)	-	0.0%
80R--- 11-- -- -- --	*TOTAL TAXES	\$651,000	\$724,006	\$653,000	\$2,000	0.3%
80R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$3,477	\$3,894	\$3,000	(\$477)	-13.7%
80R000 1512 0000 00 000000	INTEREST ON TAXES	250	45	500	\$250	100.0%
80R--- 15-- -- -- --	*TOTAL INTEREST	\$3,727	\$3,939	\$3,500	(\$227)	-6.1%
80R000 1950 0000 00 000000	OTHER REVENUE	-	2,900.00	-	-	NA
80--- -- -- -- -- --	*TOTAL TORI	\$654,727	\$730,845	\$656,500	\$1,773	0.3%
XX--- -- -- -- -- --	*ALL FUNDS REVENUE	\$71,801,327	\$73,487,699	\$71,384,395	(\$416,932)	-0.6%





**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2012-13 Tentative Budget (June 11, 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	\$38,928,435	\$39,154,809	\$41,311,858	\$41,068,428	(\$243,428)	-0.6%
EMPLOYEE BENEFITS	4,530,922	5,031,640	4,769,928	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	1,889,440	2,321,135	2,104,148	2,089,868	1,899,013	(\$170,955)	-8.8%
CAPITAL OUTLAY	111,850	558,970	783,899	214,295	172,550	(\$41,745)	-19.5%
OTHER	1,844,592	3,572,045	3,805,042	3,529,327	2,181,225	(\$1,348,102)	-38.2%
<b>TOTAL</b>	<b>\$44,883,003</b>	<b>\$50,302,527</b>	<b>\$51,923,896</b>	<b>\$55,231,085</b>	<b>\$53,718,851</b>	<b>(\$1,512,214)</b>	<b>-2.7%</b>
% Change	-7.1%	12.1%	3.2%	8.4%	-2.7%		

TORT FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from 2011-12 Budget	% Change from 2011-12 Budget
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
SALARIES	\$ 418,718	-	-	-	-	\$0	NA
EMPLOYEE BENEFITS	81,044	948	41,315	40,000	40,000	\$0	0.0%
PURCHASED SERVICES	887,978	180,869	473,834	841,912	598,994	(\$242,918)	-28.7%
SUPPLIES & MATERIALS	7,192	6,528	257	5,000	5,000	\$0	0.0%
OTHER	-	8,194	\$2,333	\$0	\$0	\$0	NA
<b>TOTAL</b>	<b>\$ 1,392,928</b>	<b>\$ 198,537</b>	<b>\$ 517,739</b>	<b>\$ 888,912</b>	<b>\$ 843,994</b>	<b>(\$42,918)</b>	<b>-6.2%</b>
% Change	9.95%	-85.69%	183.43%	32.68%	-6.2%		

OPERATIONS & MAINTENANCE FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from 2011-12 Budget	% Change from 2011-12 Budget
	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	399,408	\$9,649	2.5%
PURCHASED SERVICES	614,601	829,241	1,868,000	1,068,330	1,037,080	(\$31,250)	-2.9%
SUPPLIES & MATERIALS	1,170,887	1,108,222	1,063,283	1,122,350	1,038,900	(\$85,450)	-7.6%
CAPITAL OUTLAY	2,266,148	5,819,395	6,203,282	2,778,009	108,000	(\$2,670,009)	-96.1%
OTHER	-	-	81	2,000	2,000	\$0	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	2012-13	\$ Change from 2011-12 Budget	% Change from 2011-12 Budget
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
SALARIES	\$ 219,789	\$ 81,924	\$ 30,828	\$ 30,828	\$ 30,828	\$0	NA
EMPLOYEE BENEFITS	45,354	3,005	-	-	-	\$0	NA
PURCHASED SERVICES	1,797,007	1,820,093	1,787,895	1,555,031	1,544,250	(\$10,781)	-0.7%
SUPPLIES & MATERIALS	14,657	7,870	-	-	-	\$0	NA
CAPITAL OUTLAY	43,427	810	-	-	-	\$0	NA
TRANSFERS OUT	-	353	-	-	-	\$0	NA
<b>TOTAL</b>	<b>\$ 2,120,234</b>	<b>\$ 1,893,855</b>	<b>\$ 1,798,323</b>	<b>\$ 1,585,859</b>	<b>\$ 1,574,876</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	2012-13	\$ Change from 2011-12 Budget	% Change from 2011-12 Budget
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
EMPLOYEE BENEFITS	\$1,810,113	\$1,731,234	\$1,818,299	\$2,109,375	\$2,259,375	\$150,000	7.1%
<b>TOTAL</b>	<b>\$ 1,810,113</b>	<b>\$ 1,731,234</b>	<b>\$ 1,818,299</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%		

CAPITAL IMPROVEMENT	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from 2011-12 Budget	% Change from 2011-12 Budget
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
PURCHASED SERVICES	\$ -	-	\$ -	\$ -	\$ 800,000	\$0	NA
CAPITAL IMPROVEMENTS	\$ -	-	\$ -	\$ -	\$ 1,800,000	\$0	NA
<b>TOTAL</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>	<b>\$0</b>	<b>NA</b>

WORKING CASH FUND	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from 2011-12 Budget	% Change from 2011-12 Budget
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
OTHER	\$384,034	\$318,288	\$174,890	\$187,739	\$200,000	\$32,261	19.2%
<b>TOTAL</b>	<b>\$ 384,034</b>	<b>\$ 318,288</b>	<b>\$ 174,890</b>	<b>\$ 187,739</b>	<b>\$ 200,000</b>	<b>\$32,261</b>	<b>19.2%</b>
% Change	-10.9%	-12.6%	-45.1%	-4.0%	19.2%		

OPERATING FUNDS							
	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change from 2011-12 Budget	% Change from 2011-12 Budget
	Actual	Actual	June 30 Actual	Budget	Tentative Budget		
SALARIES	\$ 38,930,701	\$ 39,220,938	\$ 41,893,137	\$ 43,872,578	\$ 43,862,148	(\$210,428)	-0.5%
EMPLOYEE BENEFITS	8,556,075	7,078,820	7,057,583	8,482,728	8,923,278	\$460,550	5.4%
PURCHASED SERVICES	5,684,289	4,722,505	5,415,801	5,447,300	5,953,484	\$506,184	9.3%
SUPPLIES & MATERIALS	2,881,875	3,441,753	3,167,888	3,197,318	2,940,913	(\$256,403)	-8.0%
CAPITAL OUTLAY	155,277	8,378,975	8,987,181	2,992,304	2,080,550	(\$911,754)	-30.5%
OTHER	1,844,592	3,898,505	3,782,128	3,899,068	2,383,225	(\$1,315,841)	-35.6%
Tuition	-	-	-	-	-	\$0	NA
Transfer Out	384,034	-	-	-	-	\$0	NA
<b>Grand Total Operating Fund</b>	<b>\$ 54,418,942</b>	<b>\$ 64,739,294</b>	<b>\$ 70,103,276</b>	<b>\$ 67,671,288</b>	<b>\$ 65,943,676</b>	<b>(\$1,727,712)</b>	<b>-2.6%</b>
% Change	-4.9%	19.0%	8.3%	-3.5%	-2.6%		

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2012-13 Tentative Budget (June 11, 2012)**  
**COMPARISON OF EXPENDITURES BY OBJECTS**

Other Funds							
DEBT SERVICE	2008-09	2009-10	2010-11	2011-12	2012-13	\$ Change	% Change
	Actual	Actual	June 30 Actual	Budget	Tentative Budget	from 2011-12 Budget	from 2011-12 Budget
OTHER	\$ 4,305,080	\$ 2,820,465	\$ 2,530,171	\$ 2,613,826	\$ 2,805,228	(\$8,598)	-0.3%
TRANSFERS OUT	-	-	-	-	-	\$0	NA
<b>TOTAL</b>	<b>\$ 4,305,080</b>	<b>\$ 2,820,465</b>	<b>\$ 2,530,171</b>	<b>\$ 2,613,826</b>	<b>\$ 2,805,228</b>	<b>(\$8,598)</b>	<b>-0.3%</b>
	3.2%	-39.1%	-3.4%	11.2%	-0.3%		
GRAND TOTAL ALL FUNDS							
Salaries	\$ 36,930,701	\$ 39,220,936	\$ 41,693,137	\$ 43,872,576	\$ 43,862,146	(\$210,428)	-0.5%
Employee Benefits	6,556,075	7,078,820	7,057,583	8,462,726	8,923,276	\$460,550	5.4%
Purchased Services	5,684,269	4,722,505	5,415,601	5,447,300	5,953,464	\$506,164	9.3%
Supplies & Materials	2,881,875	3,441,753	3,187,868	3,197,316	2,840,913	(\$256,403)	-8.0%
Capital Outlay	155,277	6,376,975	6,967,161	2,992,304	2,080,550	(\$911,754)	-30.5%
Other	6,149,872	6,518,970	6,312,297	6,512,692	5,188,453	(\$1,324,439)	-20.3%
Tuition	-	-	-	-	-	\$0	NA
Transfer Out	364,034	-	-	-	-	\$0	NA
<b>Grand Total Operating Funds</b>	<b>\$ 59,722,023</b>	<b>\$ 67,359,759</b>	<b>\$ 72,833,447</b>	<b>\$ 70,485,114</b>	<b>\$ 68,748,804</b>	<b>(\$1,736,310)</b>	<b>-2.5%</b>
	#REF!	14.7%	7.8%	-3.0%	-2.5%		
ARRA Funding			\$ 70,103,276		\$ 65,943,576		
ARRA Funding			-276003				
FAA Funding			-1212				
FAA Funding			\$ (6,460,144)				
			<b>\$ 63,385,917</b>		<b>\$ 65,943,576</b>	<b>\$0</b>	

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12	2011-12	2011-12	2012-13	Dollar	Percent Increase
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	Tentative Budget	Increase (Budget to Budget)	(Budget to Budget)	
10E---1100	Administrative	\$2,594,386	\$2,335,801	\$2,558,441	(\$35,945)	-1.4%	
10E---1110	Psychologists	378,862	301,755	414,362	\$35,500	9.4%	
10E---1120	Exempt Staff	853,932	746,955	643,506	(\$210,426)	-24.6%	
10E---1200	Teacher	30,598,573	23,127,613	30,061,652	(\$536,921)	-1.8%	
10E---1309	Misc Teacher	3,000	269	3,000	\$0	0.0%	
10E---1310	Intern	20,800	14,545	36,800	\$16,000	76.9%	
10E---1311	Stipend	155,000	189,920	255,000	\$100,000	64.5%	
10E---1312	Stipend-Athletic	80,000	46,379	80,000	\$0	0.0%	
10E---1313	Stipend-Improve Of Instruction	168,946	23,782	54,800	(\$114,146)	-67.6%	
10E---1314	Stipend-Mentor	13,088	24,766	30,000	\$16,912	129.2%	
10E---1315	Athletic Supervision	2,000	7,137	6,970	\$4,970	248.5%	
10E---1316	TLC Supervision	48,000	12,550	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	76,317	105,000	(\$15,000)	-12.5%	
10E---1322	Sub-Professional Development	209,300	135,634	178,420	(\$30,880)	-14.8%	
10E---1323	Sub-Sick	790,000	677,496	790,000	\$0	0.0%	
10E---1324	Sub-Nurses	12,500	34,891	30,000	\$17,500	140.0%	
10E---1325	Tutor	5,000	11	5,000	\$0	0.0%	
10E---1410	Teacher Assistant	2,097,211	1,852,121	2,097,211	\$0	0.0%	
10E---1420	Nurse	209,193	225,821	260,000	\$50,807	24.3%	
10E---1425	OT/PT	-	-	359,721	\$359,721	NA	
10E---1430	Library Assistant	180,919	140,700	180,919	\$0	0.0%	
10E---1510	Lunchroom Supervision	500,000	474,296	500,000	\$0	0.0%	
10E---1520	Extended Day Assistant	405,100	223,751	405,100	\$0	0.0%	
10E---1530	Secretary	1,178,208	1,044,067	1,198,208	\$20,000	1.7%	
10E---1531	Sub-Clerical	25,000	36,898	35,000	\$10,000	40.0%	
10E---1540	Accounting	63,123	66,516	108,123	\$45,000	71.3%	
10E---1550	Senior Workers	50,000	35,279	50,000	\$0	0.0%	

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2012-13 Tentative Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012			
10E---1560--	Technologists	299,215	242,164	299,215	\$0	0.0%
10E---1910--	Summer School Teacher	193,500	184,441	258,500	\$65,000	33.6%
10E---1930--	Curriculum Writing	27,000	16,623	29,480	\$2,480	9.2%
10E---1940--	Summer Stipends	5,000	-	-	(\$5,000)	-100.0%
10E---1950--	Improve Of Instruct Stipend	10,000	-	5,000	(\$5,000)	-50.0%
10E---1---	Salary	\$41,311,856	\$32,298,622	\$41,068,428	(\$243,428)	-0.6%

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2011-12		2012-13		Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
		Expenditure Budget	Date Activity as of	Fiscal Year to	Tentative Budget	2012-13	2012-13		
10E--- 2110 --	Health Prevention	\$25,000	May 31, 2012	\$2,546		\$10,000		(\$15,000)	-60.0%
10E--- 2120 --	PPO Insurance	3,695,300		2,616,077		3,887,000		\$191,700	5.2%
10E--- 2130 --	HMO Insurance	302,636		247,019		353,580		\$50,944	16.8%
10E--- 2140 --	Dental Insurance	210,818		139,428		210,818		\$0	0.0%
10E--- 2150 --	Health Insurance Waiver	32,226		39,135		45,200		\$12,974	40.3%
10E--- 2155 --	Employee Assist Program	10,000		-		10,000		\$0	0.0%
10E--- 2300 --	Life Insurance	57,524		25,996		42,000		(\$15,524)	-27.0%
10E--- 2310 --	Long Term Disability	9,502		8,217		9,502		\$0	0.0%
10E--- 2730 --	Employer IMRF	-		5,767		-		\$0	NA
10E--- 2810 --	Employer TRS Contribution	238,641		189,339		243,000		\$4,359	1.8%
10E--- 2811 --	Admin Board Paid TRS	304,170		209,992		304,170		\$0	0.0%
10E--- 2820 --	Employer TRS-This Contribution	266,131		204,750		266,131		\$0	0.0%
10E--- 2830 --	Employer TRS Federal Funding	32,874		36,848		32,874		\$0	0.0%
10E--- 2840 --	TRS Early Retirement Option	100,000		79,866		-		(\$100,000)	-100.0%
10E--- 2845 --	TRS-Retirement Penalty	27,043		24,998		30,000		\$2,957	10.9%
10E--- 2850 --	Retirement Incentive	317,352		292,351		407,507		\$90,155	28.4%
10E--- 2855 --	Retirement Sick Leave	66,561		66,561		33,313		(\$33,248)	-50.0%
10E--- 2860 --	Retirement Health Insurance	200,016		131,169		311,600		\$111,584	55.8%
10E--- 2999 --	Benefit Consultants	27,800		25,672		27,800		\$0	0.0%
10E--- 2 ---	Employee Benefits	\$5,923,594		\$4,345,731		\$6,224,495		\$300,901	5.1%

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2011-12		2012-13 Tentative Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
		Expenditure Budget	Date Activity as of May 31, 2012	Fiscal Year to				
10E--- 3100 --	Professional & Technical Service	\$144,000	\$41,258	\$92,500	(\$51,500)		-35.8%	
10E--- 3130 --	Community Activities	40,000	12,049	65,000	\$25,000		62.5%	
10E--- 3140 --	Instructional Profession Scvs	155,629	63,194	86,629	(\$69,000)		-44.3%	
10E--- 3141 --	Workshops	16,700	1,734	16,700	\$0		0.0%	
10E--- 3142 --	Staff Development	99,220	53,500	84,230	(\$14,990)		-15.1%	
10E--- 3143 --	Mileage Reimbursement	38,482	33,177	40,442	\$1,960		5.1%	
10E--- 3145 --	Interpreters	1,000	674	1,000	\$0		0.0%	
10E--- 3146 --	Professional Growth	86,880	38,384	83,880	(\$3,000)		-3.5%	
10E--- 3147 --	Career Service Incentive	25,000	19,263	25,000	\$0		0.0%	
10E--- 3148 --	Personnel Recruitment	30,000	5,280	10,000	(\$20,000)		-66.7%	
10E--- 3149 --	Meeting Expense	12,900	3,493	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	157,870	235,750	\$51,625		28.0%	
10E--- 3162 --	Communication Reimbursement	27,060	25,410	27,060	\$0		0.0%	
10E--- 3163 --	Software	90,500	46,403	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		0.0%	
10E--- 3175 --	Treasurer Expense	52,500	47,992	55,000	\$2,500		4.8%	
10E--- 3180 --	Legal Services	150,000	67,020	150,000	\$0		0.0%	
10E--- 3190 --	Other Professional Scvs	39,010	3,206	10,500	(\$28,510)		-73.1%	
10E--- 3191 --	Athletic Referee & Judges	4,760	5,420	4,760	\$0		0.0%	
10E--- 3192 --	Athletic Travel	4,280	-	4,280	\$0		0.0%	
10E--- 3193 --	Textbook Binding	3,300	-	3,000	(\$300)		-9.1%	
10E--- 3201 --	Fixed Assets	-	-	-	\$0		NA	
10E--- 3230 --	Repair & Maintenance	106,400	74,554	99,190	(\$7,210)		-6.8%	
10E--- 3231 --	Print Management	34,000	39,927	45,109	\$11,109		32.7%	
10E--- 3234 --	Security/Fire Service Agreement	13,000	-	13,000	\$0		0.0%	
10E--- 3250 --	Rental	-	-	-	\$0		NA	

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2011-12		2012-13 Tentative Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	2011-12 Expenditure Budget	2011-12 Fiscal Year to Date Activity as of May 31, 2012			
10E---3300	Transportation Contract	1,000	385	1,000	1,000	\$0	0.0%	
10E---3311	Field Trips-Non-Reimbursable	5,100	5,977	5,800	5,800	\$700	13.7%	
10E---3390	Student Activities	1,700	-	1,000	1,000	(\$700)	-41.2%	
10E---3401	Postage	44,707	36,166	42,000	42,000	(\$2,707)	-6.1%	
10E---3520	Legal Notices	500	387	500	500	\$0	0.0%	
10E---3600	Printing	51,200	54,724	48,400	48,400	(\$2,800)	-5.5%	
10E---3610	Copier Machines	168,623	140,280	160,000	160,000	(\$8,623)	-5.1%	
10E---3880	Crossing Guards	5,117	5,117	6,000	6,000	\$883	17.3%	
10E---3900	Other Purchase Services	18,500	20,048	18,500	18,500	\$0	0.0%	
10E---3	Purchased Services	\$2,182,027	\$1,506,482	\$2,173,140	\$2,173,140	(\$8,887)	-0.4%	

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2012-13		Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	Tentative Budget	Dollar Increase (Budget to Budget)	
10E---4100---	General Supplies	\$1,211,593	\$1,071,844	\$1,211,593	\$0	0.0%
10E---4101---	Snacks	19,458	15,904	19,458	\$0	0.0%
10E---4102---	Music Supplies	25,562	23,550	25,008	(\$554)	-2.2%
10E---4103---	Instrumental Music	5,700	10,025	8,700	\$3,000	52.6%
10E---4104---	TLC Supplies	12,000	1,465	8,000	(\$4,000)	-33.3%
10E---4105---	Testing Materials	-	-	-	\$0	NA
10E---4108---	Nursing Supplies	11,975	6,652	11,975	\$0	0.0%
10E---4109---	Instructional Materials	25,000	17,291	25,000	\$0	0.0%
10E---4110---	Professional Materials	600	-	600	\$0	0.0%
10E---4111---	Warehouse/Office Depot	23,300	16,047	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	62,357	77,229	\$0	0.0%
10E---4146---	Athletic Uniforms	2,000	2,148	2,000	\$0	0.0%
10E---4147---	PE Uniforms	8,500	7,822	8,500	\$0	0.0%
10E---4148---	Towel and Locks	19,800	12,692	19,800	\$0	0.0%
10E---4149---	Roller Skating	7,700	8,747	7,700	\$0	0.0%
10E---4190---	Capital Under \$1,500	46,500	39,283	45,000	(\$1,500)	-3.2%
10E---4200---	Textbooks	358,225	235,750	296,272	(\$61,953)	-17.3%
10E---4205---	Lost Library Books	-	306	2,500	\$2,500	NA
10E---4210---	Periodicals	925	931	925	\$0	0.0%
10E---4220---	Subscriptions	95,323	58,590	24,192	(\$71,131)	-74.6%
10E---4230---	Instructional Videos	1,500	1,178	1,500	\$0	0.0%
10E---4240---	Reference Materials	13,000	11,865	1,000	(\$12,000)	-92.3%
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	0.0%
10E---4900---	Misc Supplies	17,492	6,197	15,740	(\$1,752)	-10.0%
10E---4---	Supplies	\$2,069,966	\$1,656,640	\$1,899,013	(\$170,953)	-8.3%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2012-13		Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	Tentative Budget	Dollar Increase (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	165,479	139,000	(\$40,800)	-22.7%
10E---5	Capital Outlay	\$214,295	\$170,870	172,550	(\$41,745)	-19.5%
10E---6400	Dues & Fees	\$61,500	\$76,709	\$91,500	\$30,000	48.8%
10E---6410	Membership	20,325	15,825	20,325	\$0	0.0%
10E---6420	Tournament Fees	2,400	1,550	2,400	\$0	0.0%
10E---6800	Tuition	3,261,102	2,324,432	1,917,000	(\$1,344,102)	-41.2%
10E---6800	Tuition - Vision Scvs	-	-	50,000	\$50,000	NA
10E---6800	Tuition - Hearing Scvs	-	-	100,000	\$100,000	NA
10E---6810	Diagnostics	132,000	164,079	-	(\$132,000)	-100.0%
10E---6820	MTSEP Administration	52,000	60,890	-	(\$52,000)	-100.0%
10E---6	Other Objects	\$3,529,327	\$2,643,485	\$2,181,225	(\$1,348,102)	-38.2%
10	Education Fund	\$55,231,065	\$42,621,830	\$53,718,851	(\$1,512,214)	-2.7%

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2012-13		Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	Tentative Budget	Dollar Increase (Budget to Budget)	
20E-1100	Administrative	\$95,197	\$85,759	\$95,197	\$0	0.0%
20E-1311	Stipend	7,500	6,923	-	(\$7,500)	-100.0%
20E-1318	Student Supervision	-	28,939	40,000	\$40,000	NA
20E-1530	Secretary	40,936	36,542	40,936	\$0	0.0%
20E-1531	Sub-Clerical	-	84	500	\$500	NA
20E-1710	Custodial	1,680,745	1,520,977	1,680,745	\$0	0.0%
20E-1720	Grounds	136,635	123,098	136,635	\$0	0.0%
20E-1730	Maintenance	319,925	286,649	319,925	\$0	0.0%
20E-1740	Warehouse	52,098	48,090	52,098	\$0	0.0%
20E-1750	Summer Workers	50,320	43,919	50,320	\$0	0.0%
20E-1760	Sub-Custodian	34,736	15,542	34,736	\$0	0.0%
20E-1790	Custodial Overtime	84,000	68,729	84,000	\$0	0.0%
20E-1791	Grounds Overtime	8,000	3,553	8,000	\$0	0.0%
20E-1792	Maintenance Overtime	20,000	7,051	20,000	\$0	0.0%
20E-1	Salary	\$2,530,092	\$2,275,858	\$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	246,263	304,542	\$8,992	3.0%
20E-2130	HMO Insurance	55,150	48,015	59,007	\$3,857	7.0%
20E-2140	Dental Insurance	17,992	13,897	17,992	\$0	0.0%
20E-2150	Health Insurance Waiver	1,500	1,217	1,500	\$0	0.0%
20E-2300	Life Insurance	4,590	2,488	4,590	\$0	0.0%
20E-2310	Long Term Disability	500	212	500	\$0	0.0%
20E-2850	Retirement Incentive	-	33	-	\$0	NA
20E-2855	Retirement Sick Leave	-	-	-	\$0	NA
20E-2930	Clothing Allowance	11,275	10,208	11,275	\$0	0.0%
20E-2	Employee Benefits	\$389,757	\$322,333	\$399,406	\$9,649	2.5%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2012-13		Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	Tentative Budget	Dollar Increase (Budget to Budget)	
20E--- 3110 --	Architect Fees	\$200,000	\$193,774	\$200,000	\$0	0.0%
20E--- 3111 --	Construction Manager	-	-	-	\$0	NA
20E--- 3112 --	Other Engineering Fees	100,000	27,785	-	(\$100,000)	-100.0%
20E--- 3113 --	Recycling	3,300	2,400	3,500	\$200	6.1%
20E--- 3142 --	Staff Development	2,500	334	1,500	(\$1,000)	-40.0%
20E--- 3143 --	Mileage Reimbursement	3,000	2,888	3,600	\$600	20.0%
20E--- 3146 --	Professional Growth	2,000	1,702	2,000	\$0	0.0%
20E--- 3203 --	Vehicle Repair	19,000	11,272	10,000	(\$9,000)	-47.4%
20E--- 3204 --	HVAC's Repair	125,500	212,835	180,000	\$54,500	43.4%
20E--- 3210 --	Sanitation Services	40,000	29,529	40,000	\$0	0.0%
20E--- 3227 --	Plumbing Repair	40,000	22,195	40,000	\$0	0.0%
20E--- 3228 --	Roof Repairs	20,000	26,869	29,000	\$9,000	45.0%
20E--- 3229 --	Grounds Scvs	25,000	33,199	29,500	\$4,500	18.0%
20E--- 3230 --	Repair & Maintenance	40,000	26,492	40,000	\$0	0.0%
20E--- 3234 --	Security/Fire Service Agreement	31,000	57,969	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	2,460	7,500	(\$4,500)	-37.5%
20E--- 3237 --	Tech Wiring & Repairs	50,000	23,654	45,000	(\$5,000)	-10.0%
20E--- 3238 --	Elevator Repair & Maint	12,300	14,145	14,000	\$1,700	13.8%
20E--- 3251 --	Rental Equipment	1,200	466	1,200	\$0	0.0%
20E--- 3252 --	Parking Lot Rental	5,280	5,280	5,280	\$0	0.0%
20E--- 3410 --	Telephones	200,000	164,583	225,000	\$25,000	12.5%
20E--- 3520 --	Legal Notices	5,000	359	5,000	\$0	0.0%
20E--- 3700 --	Water Fees	80,000	59,792	65,000	(\$15,000)	-18.8%
20E--- 3900 --	Other Purchase Services	10,000	-	10,000	\$0	0.0%
20E--- 3910 --	Grossing Guards	20,000	8,746	20,000	\$0	0.0%
20E--- 3 ---	Purchased Services	\$1,068,330	\$939,328	\$1,037,080	(\$31,250)	-2.9%

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2011-12		Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	2012-13 Tentative Budget	Dollar Increase (Budget to Budget)	
20E---4560---	Fuel	\$20,000	\$13,381	\$20,000	\$0	0.0%
20E---4650---	Natural Gas	465,000	249,970	250,000	(\$215,000)	-46.2%
20E---4660---	Electricity	356,000	403,800	477,100	\$121,100	34.0%
20E---4710---	Software	1,200	-	2,500	\$1,300	108.3%
20E---4800---	Electric Supplies	17,500	17,608	17,500	\$0	0.0%
20E---4810---	Painting Supplies	25,000	12,662	20,000	(\$5,000)	-20.0%
20E---4820---	Ceiling Tile	2,000	1,317	2,000	\$0	0.0%
20E---4830---	HVAC's Supplies	12,850	18,373	15,000	\$2,150	16.7%
20E---4840---	Plumbing Supplies	11,400	12,767	16,400	\$5,000	43.9%
20E---4850---	Grounds Supplies	34,500	31,912	34,500	\$0	0.0%
20E---4860---	Security Supplies	10,000	8,216	10,000	\$0	0.0%
20E---4900---	Misc Supplies	21,900	13,559	21,900	\$0	0.0%
20E---4930---	Custodial Supplies	100,000	68,119	100,000	\$0	0.0%
20E---4940---	Maintenance Supplies	20,000	3,707	20,000	\$0	0.0%
20E---4960---	Clocks & PA Systems	25,000	28,432	30,000	\$5,000	20.0%
20E---4---	Supplies	\$1,122,350	\$883,825	\$1,036,900	(\$85,450)	-7.6%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12	2011-12	2011-12	2012-13	Dollar	Percent Increase
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	Tentative Budget	Tentative Budget	Increase (Budget to Budget)	(Budget to Budget)
20E---5110---	Building Improvements	\$2,586,909	\$2,411,012	\$0	(\$2,586,909)	-100.0%	
20E---5120---	FAA Building Improvements	-	-	-	\$0	NA	
20E---5310---	Equipment	133,100	36,179	50,000	(\$83,100)	-62.4%	
20E---5320---	Classroom & Office Equipment	58,000	21,348	58,000	\$0	0.0%	
20E---5-----	Capital Outlay	\$2,778,009	\$2,468,539	\$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	0.0%	
20E---6990---	Permanent Fund Transfer	-	3,000,000	-	\$0	NA	
20E---6-----	Other Objects	\$2,000	\$3,000,060	\$2,000	\$0	0.0%	
20-----	Operations & Maintenance	\$7,890,538	\$9,889,942	\$5,146,478	(\$2,744,060)	-134.8%	

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2012-13 Tentative Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012			
30E--- 6100 --	Redemption of Principal	\$2,055,000	\$2,055,000	\$2,160,000	\$105,000	5.1%
30E--- 6200 --	Interest	739,300	739,300	627,888	(\$111,412)	-15.1%
30E--- 6400 --	Dues & Fees	10,000	3,578	10,000	\$0	0.0%
30E--- 6990 --	Permanent Fund Transfer	9,526	-	7,340	(\$2,186)	-22.9%
30E--- 6 --- --	Other Objects	\$2,813,826	\$2,797,878	\$2,805,228	(\$8,598)	-0.3%
30 --- -- -- --	Debt Services	\$2,813,826	\$2,797,878	\$2,805,228	(\$8,598)	-0.3%

# Park Ridge Niles Community Consolidated School District 64

## 2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2011-12		2012-13		Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
		Expenditure Budget	Date Activity as of May 31, 2012	Fiscal Year to	Tentative Budget	2012-13	Dollar Increase (Budget to Budget)		
40E--- 1100 --	Administrative	\$30,628	\$30,628	\$30,628	\$30,628	\$0	\$0	0.0%	
40E--- 1530 --	Secretary		-			\$0	\$0	NE	
40E--- 1 ---	Salary	\$30,628	\$30,628	\$30,628	\$30,628	\$0	\$0	0.0%	
40E--- 3161 --	Annual License Fees	\$5,000	\$4,284	\$5,000	\$5,000	\$0	\$0	0.0%	
40E--- 3300 --	Transportation Contract	783,381	696,813	823,000	823,000	\$39,619	\$39,619	5.1%	
40E--- 3310 --	Transportation Special Ed	700,900	587,470	650,000	650,000	(\$50,900)	(\$50,900)	-7.3%	
40E--- 3311 --	Field Trips-Non-Reimbursable	45,750	33,210	45,750	45,750	\$0	\$0	0.0%	
40E--- 3312 --	Music Field Trips	5,000	4,969	5,000	5,000	\$0	\$0	0.0%	
40E--- 3313 --	Field Trips - Reimbursable	10,000	10,022	10,000	10,000	\$0	\$0	0.0%	
40E--- 3314 --	Extended Day Field Trip	2,500	2,093	3,000	3,000	\$500	\$500	20.0%	
40E--- 3900 --	Other Purchase Services	2,500	647	2,500	2,500	\$0	\$0	0.0%	
40E--- 3 ---	Purchased Services	\$1,555,031	\$1,339,508	\$1,544,250	\$1,544,250	(\$10,781)	(\$10,781)	-0.7%	
40 --- ---	Transportation	\$1,585,659	\$1,370,136	\$1,574,878	\$1,574,878	(\$10,781)	(\$10,781)	-0.7%	

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2012-13		Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	Tentative Budget (Budget to Budget)	Dollar Increase (Budget to Budget)	
50E---2710--	Employer FICA	\$817,923	\$443,908	\$817,923	\$0	0.0%
50E---2720--	Employer Medicare	566,030	477,472	566,030	\$0	0.0%
50E---2730--	Employer IMRF	725,422	841,393	875,422	\$150,000	20.7%
50E---2----	Employee Benefits	\$2,109,375	\$1,762,773	\$2,259,375	\$150,000	7.1%
50-----	Retirement (IMRF/SS/Medicare)	\$2,109,375	\$1,762,773	\$2,259,375	\$150,000	7.1%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12		2012-13		Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	Tentative Budget	Dollar Increase (Budget to Budget)	
60E--- 3110 --	Architect Fees	\$0	\$306,039	\$300,000	\$300,000	NA
60E--- 3112 --	Other Engineering Fees	-	9,700	100,000	\$100,000	NA
60E--- 3 ---	Purchased Services	\$0	\$315,739	\$400,000	\$400,000	NA
60E--- 5110 --	Building Improvements	\$0	\$0	\$2,000,000	\$2,000,000	NA
60E--- 5 ---	Capital Outlay	\$0	\$0	\$2,000,000	\$2,000,000	NA
60 ---	Capital Projects	\$0	\$315,739	\$2,400,000	\$2,400,000	NA

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

**2012-13 Tentative Expenditure Budget as of June 11, 2012**

Fund/Object	Object Description	2011-12		Fiscal Year to Date Activity as of May 31, 2012	2012-13 Tentative Budget	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
		Expenditure Budget					
70E--- 6990 --	Permanent Fund Transfer	\$167,739		\$0	\$200,000	\$32,261	19.2%
70--- 6990 --	Working Cash	\$167,739		\$0	\$200,000	\$32,261	19.2%

Park Ridge Niles Community Consolidated School District 64

2012-13 Tentative Expenditure Budget as of June 11, 2012

Fund/Object	Object Description	2011-12	2011-12	2012-13	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
		Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	Tentative Budget		
80E--- 2920 ---	Unemployment Insurance	\$40,000	\$33,825	\$40,000	\$0	0.0%
80E--- 2 ---	Employee Benefits	\$40,000	\$33,825	\$40,000	\$0	0.0%
80E--- 3204 ---	HVAC's Repair	\$0	\$0	\$0	\$0	NA
80E--- 3228 ---	Roof Repairs	-	-	-	\$0	NA
80E--- 3234 ---	Security/Fire Service Agreement	-	-	-	\$0	NA
80E--- 3810 ---	Property Insurance	157,922	158,174	164,800	\$6,878	4.4%
80E--- 3830 ---	School Board Legal Liability	10,490	10,490	9,484	(\$1,006)	-9.6%
80E--- 3840 ---	Workers Compensation	450,000	391,917	401,210	(\$48,790)	-10.8%
80E--- 3850 ---	Criminal Background Checks	15,000	7,215	15,000	\$0	0.0%
80E--- 3860 ---	Loss Prevention	7,500	5,339	7,500	\$0	0.0%
80E--- 3870 ---	Bldg Appraisal	1,000	500	1,000	\$0	0.0%
80E--- 3 ---	Purchased Services	\$641,912	\$573,635	\$598,994	(\$42,918)	-6.7%
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	-	-	-	\$0	NA
80E--- 5 ---	Capital Outlay	\$0	\$0	\$0	\$0	NA
80 --- ---	Tort	\$686,912	\$609,330	\$643,994	(\$42,918)	-6.2%

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

**2012-13 Tentative Expenditure Budget as of June 11, 2012**

Fund/Object	Object Description	2011-12			Percent Increase (Budget to Budget)
		2011-12 Expenditure Budget	Fiscal Year to Date Activity as of May 31, 2012	2012-13 Tentative Budget	
XX-----	All Fund Expenditures	\$70,485,114	\$59,367,628	\$68,748,804	-2.5%