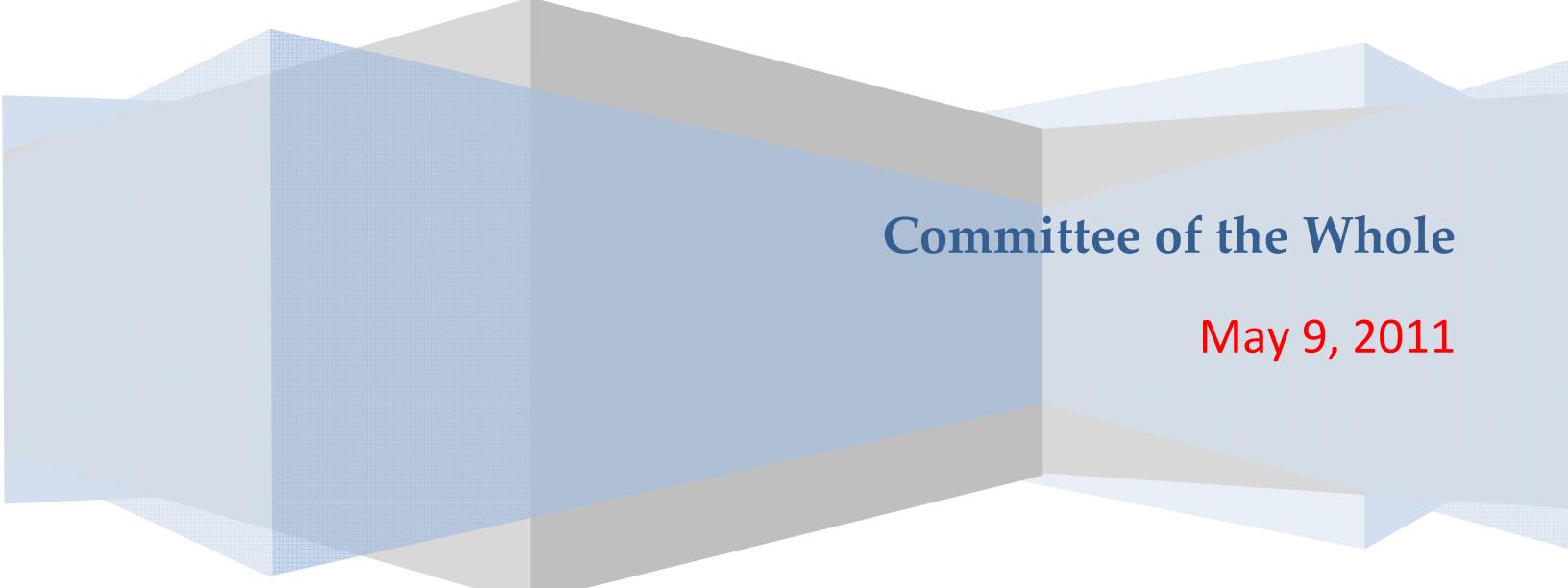


# Park Ridge Niles Community School District 64

## 2011-12 Proposed Budget

Draft # 1



Committee of the Whole

May 9, 2011

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To:                   Board of Education  
                        Phil Bender, Superintendent

From:               Rebecca Allard, Business Manager

Subject:           2011-12 Proposed Budget – Draft #1

Date:               May 9, 2011

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.

A school district budget is required to be presented in accordance with generally accepted accounting principles for fund accounting. A fund is:

- An independent fiscal accounting entity requiring its own set of books.
- Is governed by statutes, regulations, and restrictions that limit its use to a specific activity or certain objective.
- Must be accounted for so the identity of its resources and obligations and its revenue and expenditures is continually maintained.

Current economic conditions at the local, state and national levels continue to hamper budget planning. Therefore, the 1<sup>st</sup> draft of the 2011-12 proposed revenue budget is based on information known as of April 30. Information in the property tax, state and federal income areas will be subject to modifications as new information is obtained from Cook County and the Illinois State Board of Education (ISBE).

The 2011-12 proposed expenditure budget is one of controlled growth, which continues to fulfill referendum initiatives and provides for the implementation of the second year of activities scheduled under the District's strategic plan. The 2011-12 proposed budget also accommodates the facility master plan and the capital projects at Franklin and Carpenter School.

It is important to remember that a budget is a plan and should include all possible expenditures. The power point presentation at the COW will detail the revenue and expenditure variances from the prior year.

The enclosed documents should help the Board analyze the effects of planned expenditures for the 2011-12 school year. If you have questions prior to the Committee-of-the-Whole meeting on May 9, please email in advance so responses can be incorporated into the presentation for Monday evening.

<b>Task Completed</b>	<b>Date (2011)</b>	<b>Budget Milestone</b>
•	January 24	<ul style="list-style-type: none"> <li>• Board approves preparation of 2010-11 proposed budget</li> <li>• Board approves budget calendar</li> </ul>
•	February 14	<ul style="list-style-type: none"> <li>• Board reviews long-range financial projections</li> <li>• Board approves 2010-11 staffing plan</li> </ul>
	May 9	<ul style="list-style-type: none"> <li>▪ Board reviews 1<sup>st</sup> draft of 2011-12 proposed budget (change from original budget calendar)</li> <li>▪ Board reviews/approves 2011-12 Strategic Plan implementation schedule and budget</li> </ul>
	June 13	<ul style="list-style-type: none"> <li>• COW - Board reviews 2011-12 proposed budget.</li> </ul>
	July 11, 2011 <del>June 27</del>	<ul style="list-style-type: none"> <li>▪ Board adopts 2011-12 tentative budget.</li> <li>▪ Board sets date of Public Hearing for final budget adoption.</li> <li>▪ Board places proposed budget on public display for 30 days prior to public hearing and final budget adoption.</li> </ul>
	August 9	<ul style="list-style-type: none"> <li>• COW - Board reviews 2011-12 proposed budget.</li> </ul>
	September 13	<ul style="list-style-type: none"> <li>• COW - Board reviews 2011-12 proposed budget.</li> </ul>
	September 27	<ul style="list-style-type: none"> <li>▪ Board conducts a public hearing on the 2011-12 final budget.</li> <li>▪ Board adopts the 2011-12 budget.</li> <li>▪ District files the adopted budget with the County Clerk and State Board of Educational within 30 days of budget adoption.</li> </ul>
	November 14	<ul style="list-style-type: none"> <li>▪ Board reviews the 2011 proposed tax levy.</li> <li>▪ Board sets date of public hearing for the 2010 tax levy.</li> </ul>
	December 12	<ul style="list-style-type: none"> <li>▪ Board conducts a public hearing to adopt the 2011 tax levy.</li> <li>▪ Board approves the 2011 tax levy.</li> <li>▪ District files tax levy with County Clerk prior to the last Tuesday in December.</li> </ul>

## **2011-12 Proposed Operating Fund Budget Recap**

### **Revenues:**

Overall, operating fund revenues are expected to decrease by 10.79%. This reduction is caused by the elimination of federal funding for the Federal Aviation Administration (FAA), the American Recovery and Reinvestment Act (ARRA) and several state grant funding sources. Without the FAA and ARRA federal funding and state funding, the revenue budget is expected to decrease by 0.05%.

Detailed explanations of the budget-to-budget changes are provided throughout this document.

### **Expenses:**

Overall, operating fund expenditures are expected to decrease by 7.82%. The same expenditures for FAA and ARRA have been eliminated from the 2011-12 budget. Without these projects, the expenditure budget is expected to increase by 2.6%.

The largest expense category for District 64 is salaries. The salary category is expected to increase by 5.43% from \$41,899,389 to \$44,175,088. The benefit category is expected to increase by 9.44% from \$7,579,031 to \$8,294,827. Other expense categories such as purchased services, supplies, capital outlay and other expenses are projected to decrease at a total combined rate of 36.7%. Detailed explanations of the budget-to-budget changes are provided throughout this document.

## Highlights of the 2011-12 Proposed 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

As the attached chart shows collections of the 2009 tax levy are one percent less than the collections in prior years. If the trend continues budget modifications will have to accommodate the reduction in total taxes by year.

Tax Year	% of Tax Collections
2003	99.1%
2004	98.2%
2005	98.5%
2006	98.7%
2007	98.1%
2008	98.9%
2009	97.8%
2010 (first installment)	49.3%

### **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	PPRT
2007-08	\$1,327,617
2008-09	\$1,163,859
2009-10	\$926,354
2010-11	\$1,032,753
2011-12 ( <i>estimated</i> )	\$1,032,753

### **Other Local Revenue:**

School lunch and student fees remain at the same level as 2010-11.

TIF revenue is projected to increase based on the City of Park Ridge projections.

### **State Revenue:**

The State of Illinois has not finalized their budget; therefore all state revenues are subject to change.

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

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

The 2010-11 foundation level is \$6,619, this amount is unchanged from the prior year. District 64 is an alternate formula district and receives approximately \$397 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 two (December and March) categorical payments behind. It is possible that these revenues will not be received by June 30, but will be payable in 2011-12 fiscal year.

In addition, state funds such as Reading Improvement and ADA Safety & Ed Improvement were included in the 2010-11 budget but were revenues in arrears from the 2009-10 fiscal year. These revenues were not included in the States (2010-11) budget and therefore have been eliminated from the District 64 proposed budget in 2011-12.

**Federal Revenue:**

Funds that have Federal Aid as a revenue source are the educational and the operations & maintenance fund.

For the purpose of this draft it is assumed that all ARRA and FAA funding will be received by June 30.

**EXPENSES**

This year's proposed budget reflects the third year of the ongoing contractual agreements with the PREA, PRTAA, secretarial staff and custodial and maintenance staff. The base salary increase for all categories is 2.5%. In addition to the base salary increase, all employees, with the exception of the administrative staff, receive a "step" increment as they move through the salary schedule.

Currently, the staffing levels in the 2011-12 budget includes an additional ten (10) teachers to support fluctuations in class size sections and three (3) technology coaches to support the strategic plan. Final staffing levels will be determined in August when actual student enrollment is known.

Currently, health insurance is projected to increase by 10%, the actual increase will be determined in August when the renewal with Blue Cross Blue Shield is finalized. The Employee benefit area also includes post-retirement benefits for certified staff.

**Community Consolidated School District 64**  
**Estimated 2011-12 Statement of Position (April 29, 2011)**

Fund	Estimated Beginning Balance July 1, 2011	Add Proposed Budgeted Revenues	Less Proposed Budgeted Expenditures	Excess / Deficiency of Revenues Over Expenditures	Estimated Ending Balance June 30, 2012
Education	\$20,729,937	\$54,469,366	\$55,397,879	(\$928,513)	\$19,801,424
Tort Immunity	\$1,489,136	\$707,300	\$681,303	\$25,997	\$1,515,133
Operations & Maintenance	\$83,310	\$7,583,500	\$7,564,258	\$19,242	\$102,552
Transportation	\$1,608,819	\$2,386,336	\$1,581,659	\$804,677	\$2,413,496
Retirement Fund	\$1,642,750	\$2,236,100	\$2,109,373	\$126,727	\$1,769,477
Working Cash	\$11,871,947	\$144,607	\$144,607	\$0	\$11,871,947
Total - Operating Funds	\$37,425,899	\$67,527,209	\$67,479,079	\$48,130	\$37,474,029
**Estimated Expense to Fund Balance Ratio					55.53%
Debt Service Fund	\$2,906,503	\$2,864,181	\$2,809,481	\$54,700	\$2,961,203
Total - All Funds	\$40,332,402	\$70,391,390	\$70,288,560	\$102,830	\$40,435,232

*\*\*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 includes: 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 2010-11 budgeted amounts. After the close of the current fiscal year, the comparisons will be restated against unaudited actual 2010-11 amounts.

### **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**

- Anticipated decrease is 0.11% or \$61,211.
- Property taxes have the greatest impact on the variance and are expected to increase by 3.68%. As previously mentioned, property taxes are restricted by the tax cap legislation.
- Corporate Personal Property Replacement Taxes (CPPRT) is expected to increase by 11.61%. This is based on the actual receipts collected in 2010-11. The state has not issued data about estimated collections for the 2011-12 fiscal year.
- All student fees are anticipated to remain at the 2010-11 level.
- General state aid is estimated to remain at the 2010-11 level.
- Federal revenue is affected by the elimination of ARRA funding.
- An interest transfer totaling \$148,988 is budgeted from the working cash and the debt service funds.

#### **Expenditure Review**

- **Salary:**

The salary category represents 75.1% of the education fund budget and is anticipated to increase by 5.59% or \$2,204,894. Contractual agreements with the PREA, PRTAA, and the secretarial staff determine actual step and lane movement. The base salary increase in all categories is 2.5%. In addition to the

base salary increase, all employees, with the exception of the administrative staff, receive a "step" increment as they move through the salary schedule.

Currently, the staffing levels in the 2011-12 budget includes an additional ten (10) teachers to support fluctuations in class size sections and three (3) technology coaches to support the strategic plan. Final staffing levels will be determined in August when actual student enrollment is known.

- **Benefits:**

The benefit area is the second largest category of the education fund budget. The benefit line item accounts for 10.4% of the total education fund budget and is anticipated to increase by 11.82% or \$608,508. The following identifies the factors contributing to the increase.

Benefit Category	% Change	Contributing Factors
Health & Dental Insurance	8.37% or \$385,935	The final renewal for health and dental will not be known until July or August.
Retirement Benefits	41.27% or \$222,573	Early retirements and contractual agreements providing post-retirement benefits.

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

The areas of purchased services, supplies and capital outlay account for 8.12% of the total educational fund budget and are expected to decrease by approximately 14.9% or \$784,276. This is the area of the budget that is affected by the elimination of ARRA funds.

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 6.4% of the total educational fund budget and is expected to decrease by 5.13%. The major expenditure 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 48.41% or \$7,115,662. Property taxes have the greatest impact on the variance, and, as previously mentioned, are restricted by the tax cap legislation.
- FAA funding is eliminated from the 2011-12 budget. If the FAA funding is not received by June 30, the 2011-12 budget will be adjusted accordingly.

### **Expenditure Review**

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

	<b>2010-11 Budget</b>	<b>2011-12 Proposed Budget</b>	<b>% Increase</b>
<b>Total Budget</b>	\$14,615,852	\$7,564,258	<48.25%>
Less Capital Outlay	(\$8,979,085)	(\$2,278,009)	<74.63%>
Architect, Construction Manager and other Engineering Fees	(\$646,828)	(\$475,000)	<26.56%>
Net Operations & Maintenance Budget	\$4,989,939	\$4,811,249	<3.58%>

- **Salary**

The salary category represents 33.45% of the operation & maintenance fund budget and is anticipated to increase by 2.48% or \$61,188. Agreements with the custodial and maintenance staff determine actual step and lane movement. The base salary increase in all categories is 2.5%. In addition to the base salary increase, secretarial, custodial, and maintenance staff receive a "step" increment as they move through the salary schedule. No additions to staff are anticipated in this area.

- **Benefits**  
The benefit line item accounts for 5.32% of the total operation & maintenance fund budget and is anticipated to increase by 5.13% or \$31,288.
- **Purchased Services**  
The purchased service line item accounts for 16.45% of the total operations & maintenance fund and is anticipated to decrease by 11.05% or \$154,475. 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 line item accounts for 14.84% of the total operations & maintenance fund and is anticipated to decrease by 20.45% or \$288,519. 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 the capital projects at Franklin and Carpenter.
- **Other Expense**  
The other object category accounts for 0.03% 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**

Consistent with past practice, an interest transfer of \$5,181 to the educational fund is budgeted.

## **Transportation Fund (40)**

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

### **Revenue Review**

- Revenues are anticipated to decline by 6.88% or \$176,248. 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. The conversation in Springfield is that regular transportation reimbursement will be eliminated in the 2011-12 budget.

### **Expenditure Review**

- The expenditure budget is expected to decline by 22.63% as a result of bidding transportation services.

## **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 9.10% or \$223,804. All revenues, property taxes, CPPRT and interest income are expected to be reduced.

### **Expenditure Review**

- All expenditures are salary driven.
- 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.

## **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 District has reduced the levy in this fund, which will decrease revenues by 80.87%

### **Expenditure Review**

Consistent with past practice, an interest transfer of \$144,607 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 45.79%.

### **Expenditure Review**

Currently, the expenditures in this area are unknown. The proposed budget is temporally being carried at the 2010-11 budget. Expenses will be updated when the cost of insurance is known in June.

## **Board of Education 2010-11 Budget Actions through April 30, 2011**

### **Revenue Actions**

- **Certificate of Tax Levy –**
  - 2010 levy adopted totaling \$57.6 million (December 14, 2010)
- **Educational Fund**
  - 2011 summer school fees (December 13, 2010)
  - 2011-12 student fees (March 14, 2011)

### **Expense Actions**

#### **Educational Fund**

- Approved 2011-12 budget development calendar (January 24, 2011)
- Staffing increases for 2011-12 (February 14, 2011)
  - ½ Middle School Band & Orchestra
  - Additional staffing to accommodate student enrollment
- Approved a one year extension for the food service contract (March 14, 2011)

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

- Approval of Direct Purchase of Electricity (November 15, 2010)
- Approval of telephone service contract (October 12, 2010)

#### **Transportation Fund**

- Three-year contract with Illinois Central School Bus for regular student transportation (February 28, 2011).

## **Investments in Student Learning**

- District 64 will enter its second year of implementation under the new Strategic Plan, "Journey of Excellence." Activities in each of the five strategy areas will be undertaken and will again include all certified staff and administrators in some aspect of the work. 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.
- 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 two years ago. We will also be purchasing 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.
- Building upon the investments that have previously been made to purchase a new elementary reading program that supports the District 64 Reading Framework, funds will be used next year to purchase additional differentiated reading materials particularly at the middle school level.
- Additional materials will be purchased to support the integration of reading instruction and the Great 8 Learning Strategies into all content areas.
- New textbooks will be purchased for the middle school Spanish program at 7<sup>th</sup> and 8<sup>th</sup> grades.
- In conjunction with the new Priority Standards based on Common Core Standards for Mathematics, we will begin to examine new math textbooks. Money has been budgeted for the potential pilot and/or adoption of new materials over a multi-year acquisition plan.
- Life safety projects will be completed, including extensive exterior site improvements at Franklin School (water drainage, parking lot and playground) and auditorium waterproofing at Carpenter School.
- A Facility Master Plan is expected to be initiated to provide comprehensive data about the interior and exterior conditions at all District 64 schools and the central office.
- The learning environment will be enhanced through the continued, selective replacement of classroom desks/chairs and classroom re-painting.

## **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 proposed budget projects an operating fund balance of 55.53% as of June 30, 2012 or almost \$37 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 2011.

Fiscal Year	ISBE Financial Profile Designation	ISBE Financial Profile Score
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

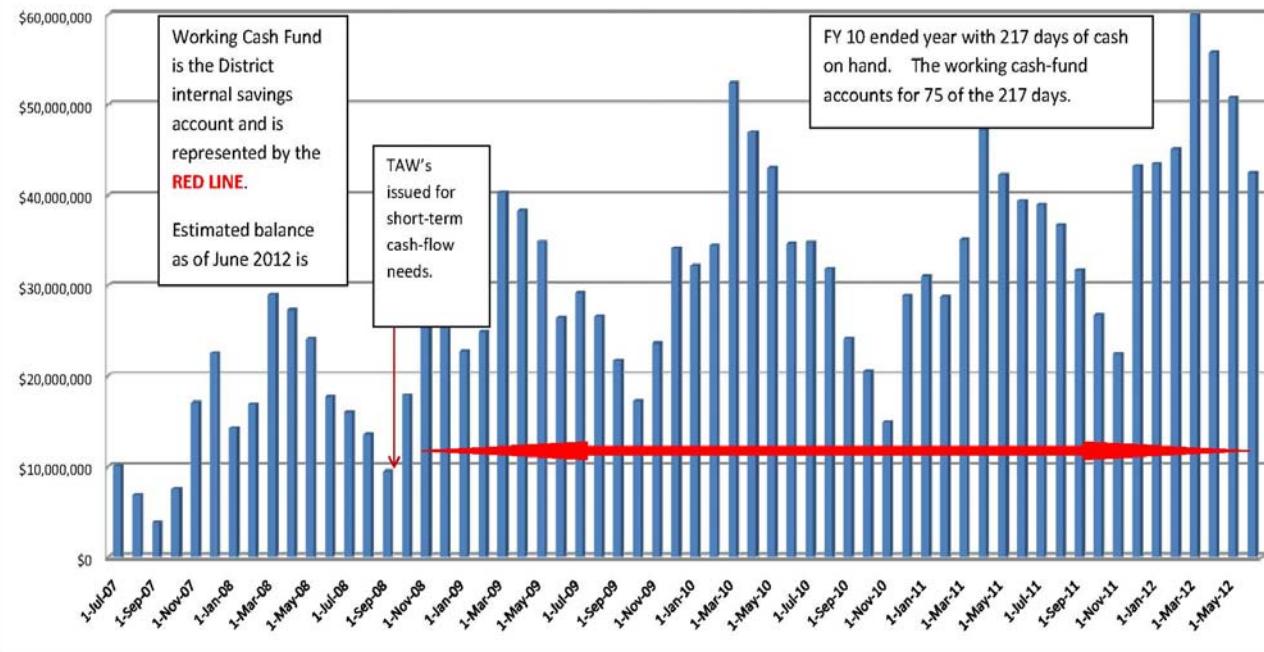
- Standard & Poor's (S&P) long-term bond rating affirmed as AA/Stable (December 10, 2008).
- Moody's has moved to the Global Rating System, meaning that they are now rating issuers on the likelihood of default, not their more stringent municipal rating. As of Monday, April 19, all Illinois issuer ratings were "migrated" to this new scale resulting in an upgrade for the District from "A1" to "Aa2" on all outstanding bond issues.

## **Cash Flow Projection for 2011-12**

The attached chart was prepared by the Maine Township School Treasurer to estimate the District's month-end cash balances based on the proposed budget for 2011-12. It also presents a history of the District's actual cash flow over the previous four fiscal years beginning with 2007-08.

Based on this analysis, it appears the District's Working Cash Fund should have sufficient cash to meet the low point of the Operating Fund balance projected in December 2011.

**Operating Funds**  
**Month End Cash Balances**  
**Analysis of Cash Flow Needs Through June 30, 2012**



**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2011-12 Proposed Budget (April 29, 2011)**  
**COMPARISON OF REVENUES BY OBJECTS**

EDUCATIONAL FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change From 2010-11 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	
PROPERTY TAXES	\$ 37,362,058	\$ 42,407,522	\$ 42,434,968	\$43,446,748	\$45,043,500	3.68%
CORP. PERS. PROP. TAX	1,215,770	1,041,508	794,624	826,375	922,312	11.61%
INTEREST INCOME	313,379	320,775	700,091	297,300	129,110	-56.57%
OTHER LOCAL REVENUES	3,345,350	3,320,974	3,972,131	3,753,574	3,618,636	-3.59%
GENERAL STATE AID	1,678,094	1,254,697	1,295,444	1,610,189	1,610,189	0.00%
OTHER STATE AID	1,933,936	2,088,065	2,695,028	2,654,697	1,836,132	-30.83%
FEDERAL AID	1,108,367	1,396,145	2,121,369	1,646,494	1,160,499	-29.52%
TRANSFERS IN	7,528,559	407,089	340,079	295,200	148,988	-49.53%
TOTAL	\$ 54,485,513	\$ 52,236,774	\$ 54,353,734	\$ 54,530,577	\$ 54,469,366	-0.11%
% of Change	37.92%	-4.13%	4.05%	0.33%	-0.11%	
TORT FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change From 2010-11 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	
PROPERTY TAXES	\$ 1,064,181	\$ 1,217,938	\$ 1,343,640	\$1,291,815	\$706,000	-45.35%
INTEREST INCOME	1,731	412	1,176	\$13,000	1,300	NA
TOTAL	\$ 1,065,912	\$ 1,218,349	\$ 1,344,816	\$ 1,304,815	\$ 707,300	-45.79%
% of Change	98.71%	14.30%	10.38%	-2.97%	-45.79%	
OPERATIONS & MAINTENANCE FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change From 2010-11 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	
PROPERTY TAXES	\$ 5,197,818	\$ 5,968,996	\$ 6,659,293	\$6,811,852	\$7,501,500	10.12%
INTEREST INCOME	13,380	2,772	1,373	2,000	1,000	-50.00%
OTHER LOCAL REVENUES	26,837	19,997	265,009	\$1,949,277	\$81,000	-95.84%
OTHER STATE AID	-	-	-	-	-	NA
FEDERAL AID	-	93,142	833,550	5,936,033	-	-100.00%
TRANSFERS IN	-	-	-	-	-	NA
TOTAL	\$ 5,238,035	\$ 6,084,907	\$ 7,759,225	\$ 14,699,162	\$ 7,583,500	-48.41%
% of Change	11.09%	16.17%	27.52%	89.44%	-48.41%	
TRANSPORTATION FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change From 2010-11 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	
PROPERTY TAXES	\$ 1,592,300	\$ 1,826,920	\$ 2,016,552	\$1,960,056	\$1,651,000	-15.77%
INTEREST INCOME	4,213	2,683	3,838	\$2,500	\$2,500	0.00%
OTHER LOCAL REVENUES	77,293	117,189	73,428	\$67,200	\$58,745	-12.58%
OTHER STATE AID	642,123	586,452	561,572	\$532,828	\$674,091	26.51%
TOTAL	\$ 2,315,929	\$ 2,533,244	\$ 2,655,390	\$ 2,562,584	\$ 2,386,336	-6.88%
% of Change	32.56%	9.38%	4.82%	-3.50%	-6.88%	
ILL. MUNICIPAL RETIREMENT FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change From 2010-11 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	
PROPERTY TAXES	\$ 1,803,797	\$ 2,070,515	\$ 2,332,665	\$2,314,404	\$2,122,000	-8.31%
CORP. PERS. PROP. TAX	111,847	122,351	131,730	140,000	112,000	-20.00%
INTEREST INCOME	4,785	5,418	8,963	5,500	2,100	-61.82%
TOTAL	\$ 1,920,428	\$ 2,198,284	\$ 2,473,358	\$ 2,459,904	\$ 2,236,100	-9.10%
% of Change	39.31%	14.47%	12.51%	-0.54%	-9.10%	
WORKING CASH FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change From 2010-11 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	
PROPERTY TAXES	\$ 378,286	\$ 877,423	\$ 1,010,278	\$ 521,519	\$ (500)	-100.10%
INTEREST INCOME	408,559	364,034	669,253	234,300	145,107	-38.07%
TRANSFERS IN/SALE OF BONDS	-	-	0	0	0	NA
TOTAL	\$ 786,845	\$ 1,241,456	\$ 1,679,531	\$ 755,819	\$ 144,607	-80.87%
% of Change	43.73%	57.78%	35.29%	-55.00%	-80.87%	
TOTAL, OPERATING FUNDS						
	2007-08	2008-09	2009-10	2010-11	2011-12	% Change From 2010-11 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET	
PROPERTY TAXES	\$ 47,398,440	\$ 54,369,313	\$ 55,797,396	\$ 56,346,394	\$ 57,023,500	1.20%
CORP. PERS. PROP. TAX	1,327,617	1,163,859	926,354	966,375	1,034,312	7.03%
INTEREST INCOME	746,047	696,093	1,384,694	554,600	281,117	-49.31%
OTHER LOCAL REVENUES	3,449,480	3,458,160	4,310,568	5,770,051	3,758,381	-34.86%
GENERAL STATE AID	1,678,094	1,254,697	1,295,444	1,610,189	1,610,189	0.00%
OTHER STATE AID	2,576,059	2,674,517	3,256,800	3,187,525	2,510,223	-21.25%
FEDERAL AID	1,108,367	1,489,287	2,954,919	7,582,527	1,160,499	-84.70%
TRANSFERS IN	7,528,559	407,089	340,079	295,200	148,988	-49.53%
TOTAL	\$ 65,812,664	\$ 65,513,015	\$ 70,266,054	\$ 76,312,861	\$ 67,527,209	-11.51%
% of Change	35.90%	-0.46%	7.26%	8.61%	-11.51%	

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2011-12 Proposed Budget (April 29, 2011)**  
**COMPARISON OF REVENUES BY OBJECTS**

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2011-12 PROPOSED BUDGET	% Change From 2010-11 Budget
PROPERTY TAXES	\$ 4,398,801	\$ 3,789,699	\$ 2,758,703	\$ 2,528,144	\$ 2,859,000	13.09%
INTEREST INCOME	120,660	43,056	42,412	60,900	5,181	-91.49%
OTHER LOCAL REVENUES		948.6	-	-	-	NA
GENERAL STATE AID			79,460	-	-	NA
<b>TOTAL</b>	<b>\$ 4,519,460</b>	<b>\$ 3,833,703</b>	<b>\$ 2,880,575</b>	<b>\$ 2,589,044</b>	<b>\$ 2,864,181</b>	<b>10.63%</b>
<i>% of Change</i>	13.22%	-15.17%	-24.86%	-10.12%	10.63%	
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2011-12 PROPOSED BUDGET	% Change From 2010-11 Budget
SITE & CONSTRUCTION FUND						
INTEREST INCOME	-	-	-	-	-	NA
<b>TOTAL</b>	<b>\$ -</b>	<b>NA</b>				
<i>% of Change</i>	NA	NA	NA	NA	NA	
<b>TOTAL, ALL FUNDS</b>						
	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2011-12 PROPOSED BUDGET	% Change From 2010-11 Budget
PROPERTY TAXES	\$ 51,797,240	\$ 58,159,011	\$ 58,556,099	\$ 58,874,538	\$ 59,882,500	1.71%
CORP. PERS. PROP. TAX	1,327,617	1,163,859	926,354	966,375	1,034,312	7.03%
INTEREST INCOME	866,707	739,148	1,427,106	615,500	286,298	-53.49%
OTHER LOCAL REVENUES	3,449,480	3,459,109	4,310,568	5,770,051	3,758,381	-34.86%
GENERAL STATE AID	1,678,094	1,254,697	1,374,904	1,610,189	1,610,189	0.00%
OTHER STATE AID	2,576,059	2,674,517	3,256,600	3,187,525	2,510,223	-21.25%
FEDERAL AID	1,108,367	1,489,287	2,954,919	7,582,527	1,160,499	-84.70%
TRANSFERS IN	7,528,559	407,089	340,079	295,200	148,988	-49.53%
<b>TOTAL</b>	<b>\$ 70,332,124</b>	<b>\$ 69,346,718</b>	<b>\$ 73,146,629</b>	<b>\$ 78,901,905</b>	<b>\$ 70,391,390</b>	<b>-10.79%</b>
<i>% of Change</i>	34.11%	-1.40%	5.48%	7.87%	-10.79%	

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Revenue Budget (Detail)

Account Number	Account Description	Revenue Budget	2011-12	2010-11 FYTD	2011-12	Dollar Increase	Percent Increase
			Activity as of April 30, 2011	Revenue Budget	Proposed Budget	(Budget to Budget)	(Budget to Budget)
10R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$22,736,457	\$21,309,637	\$23,699,000	\$962,543	4.23%	
10R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	\$20,525,001	\$18,848,045	\$20,973,000	\$447,999	2.18%	
10R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(\$250,000)	\$82,785	(\$100,000)	\$150,000	-60.00%	
10R000 1141 0000 00 000000	SPEC ED CURRENT YEAR LEVY	\$228,783	\$230,331	\$251,000	\$22,217	9.71%	
10R000 1142 0000 00 000000	SPEC ED FIRST PRIOR YEAR LEVY	\$209,007	\$207,514	\$221,000	\$11,993	5.74%	
10R000 1143 0000 00 000000	SPEC ED OTHER PRIOR YEAR LEVY	(\$2,500)	\$772	(\$500)	\$2,000	-80.00%	
10R--- 11--- -----	*TOTAL TAXES	\$43,446,748	\$40,679,084	\$45,043,500	\$1,596,752	3.68%	
10R000 1230 0000 00 000000	CORP PERS PROP REPLACE TAX	\$826,375	\$922,312	\$922,312	\$95,937	11.61%	
	REGULAR TUITION	\$36,000	\$26,454	\$30,000	(\$6,000)	-16.67%	
	SUMMER SCHOOL TUITION	\$150,000	\$164,681	\$170,000	\$20,000	13.33%	
	SPED ED TUITION (LEA)	\$398,048	\$464,200	\$314,200	(\$83,848)	-21.06%	
	*TOTAL TUITION	\$584,048	\$655,335	\$514,200	(\$69,848)	-11.96%	
	INTEREST ON INVESTMENTS	\$287,300	\$126,110	\$126,110	(\$161,190)	-56.11%	
	INTEREST ON TAXES	\$10,000	\$2,902	\$3,000	(\$7,000)	-70.00%	
	*TOTAL TAXES	\$297,300	\$129,012	\$129,110	(\$168,190)	-56.57%	
10R--- 16--- -----	*TOTAL FOOD SERVICE	\$452,495	\$367,034	\$385,700	(\$66,795)	-14.76%	
10R--- 17--- -----	*TOTAL STUDENT FEES	\$31,800	\$46,480	\$46,900	\$15,100	47.48%	
10R--- 18--- -----	*TOTAL REGISTRATION FEES	\$954,864	\$812,251	\$954,864	\$0	0.00%	

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Revenue Budget (Detail)

Account Number	Account Description	Revenue Budget	2010-11 FYTD	2011-12	Dollar Increase	Percent Increase
			Activity as of April 30, 2011	Proposed Revenue Budget	(Budget to Budget)	(Budget to Budget)
10R000 1920 0000 00 000000	DONATION FROM PRIVATE SOURCE	\$1,000	\$0	\$0	(\$1,000)	-100.00%
10R000 1931 0000 00 000000	SALE OF FIXED ASSET	\$1,000	\$0	\$1,000	\$0	0.00%
10R403 1933 0000 00 000000	DAY CARE PROGRAM FEES	\$596,000	\$592,661	\$596,000	\$0	0.00%
10R000 1950 0000 00 000000	REFUND PRIOR YEAR EXPENDITURE	\$20,000	\$18,101	\$20,000	\$0	0.00%
10R000 1960 0000 00 000000	TIF PAYMENT	\$436,817	\$395,137	\$553,972	\$117,155	26.82%
10R000 1994 0000 00 000000	BS/LUNCH SUPERVISION FEE	\$530,000	\$435,742	\$530,000	\$0	NA
10R000 1998 0000 00 000000	ACTIVITY TRANSFER	\$143,050	\$157,829	\$1,000	(\$142,050)	-99.30%
10R000 1999 0000 00 000000	OTHER REVENUE	\$2,500	\$13,793	\$15,000	\$12,500	500.00%
10R--- 19---	*TOTAL OTHER REVENUE	\$1,730,367	\$1,613,262	\$1,716,972	(\$13,395)	-0.77%
	*TOTAL LOCAL INCOME	\$48,323,997	\$45,224,770	\$49,713,558	\$1,389,561	2.88%
10R000 3001 0000 00 000000	GENERAL STATE AID	\$1,610,189	\$1,317,428	\$1,610,189	\$0	0.00%
10R000 3100 0000 00 000000	SPED ED - PRIVATE FACILITY	\$498,676	\$490,900	\$364,458	(\$134,218)	-26.91%
10R000 3105 0000 00 000000	SPEC ED - EXTRAORDINARY	\$570,475	\$557,299	\$408,912	(\$161,563)	-28.32%
10R000 3110 0000 00 000000	SPEC ED - PERSONNEL	\$1,036,558	\$787,335	\$807,168	(\$229,390)	-22.13%
10R000 3120 0000 00 000000	SPEC ED - ORPHANAGE INDIVIDUAL	\$336,827	\$226,349	\$226,349	(\$110,478)	-32.80%
10R000 3130 0000 00 000000	SPEC ED - ORPHANAGE SUMMER SCH	\$24,628	\$12,314	\$12,314	(\$12,314)	-50.00%
10R000 3145 0000 00 000000	SPEC ED SUMMER SCHOOL	\$6,012	\$6,012	\$0	\$0	0.00%
10R000 3305 0000 00 000000	BILINGUAL EDUCATION	\$5,298	\$5,649	\$5,649	\$351	6.63%
10R000 3360 0000 00 000000	STATE FREE LUNCH	\$1,750	\$1,070	\$1,750	\$0	0.00%
10R000 3651 0000 00 000000	NATIONAL BOARD CERTIFICATION	\$0	\$3,521	\$3,520	\$3,520	NA
10R000 3715 0000 00 000000	READING IMPROVEMENT	\$149,473	\$0	(\$149,473)		-100.00%

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

**2011-12 Proposed Revenue Budget (Detail)**

2011-12 Proposed Revenue Budget (Detail)						
Account Number	Account Description	2011-12 Revenue Budget	2011-12 Activity as of April 30, 2011	2011-12 Proposed Revenue	2011-12 Budget to Budget	Percent Increase (Budget to Budget)
10R000 3775 0000 00 000000	ADA SAFETY & ED IMPROVEMENT	\$0	\$18,496	\$0	\$0	NA
10R000 3900 0000 00 000000	OTHER STATE REVENUE	\$25,000	\$28,029	\$0	(\$25,000)	-100.00%
10R--- 3---	*TOTAL OTHER STATE REVENUE	\$2,654,697	\$2,286,448	\$1,836,132	(\$818,565)	-30.83%
10R000 4140 0000 00 000000	CAREER AND TECH ED IMPRVR GRAN	\$4,099	\$8,177	\$0	(\$4,099)	-100.00%
10R000 4215 0000 00 000000	SPECIAL MILK	\$31,500	\$38,536	\$48,535	\$17,035	54.08%
10R000 4400 0000 00 000000	TITLE IV SAFE & DRUG FREE	\$0	\$0	\$0	\$0	NA
10R000 4620 0000 00 000000	IDEA FLOW-THROUGH	\$952,675	\$485,332	\$952,675	\$0	0.00%
10R000 4625 0000 00 000000	IDEA ROOM & BOARD	\$0	\$18,468	\$18,468	\$18,468	NA
10R000 4856 0000 00 000000	ARRA IDEA PRESCHOOL	\$1,212	\$0	\$0	(\$1,212)	-100.00%
10R000 4857 0000 00 000000	ARRA IDEA FLOW-THROUGH	\$276,003	\$111,214	\$0	(\$276,003)	-100.00%
10R000 4857 0000 00 485700	ARRA IDEA FLOW-THROUGH	\$92,785	\$0	\$0	(\$92,785)	-100.00%
10R000 4880 0000 00 000000	JOBS PROGRAM	\$146,599	\$146,599	\$0	(\$146,599)	-100.00%
10R000 4932 0000 00 000000	TITLE II TEACHER QUALITY	\$91,621	\$60,800	\$91,621	\$0	0.00%
10R000 4991 0000 00 000000	MEDICAID MATCH ADMIN OUTREAC	\$25,000	\$49,195	\$49,200	\$24,200	96.80%
10R000 4992 0000 00 000000	MEDICAID FEE FOR SERVICE	\$25,000	\$0	\$0	(\$25,000)	-100.00%
10R--- 49---	*TOTAL FEDERAL REVENUE	\$1,646,494	\$918,321	\$1,160,499	(\$485,995)	-29.52%
10R000 7120 0000 00 000000	PERM TRANS WC INTEREST	\$234,300	\$0	\$143,607	(\$90,693)	-38.71%
10R000 7140 0000 00 000000	PERM TRANSFER OF INTEREST	\$60,900	\$0	\$5,381	(\$55,519)	-91.16%
10R--- 71---	*TOTAL TRANSFER IN	\$295,200	\$0	\$148,988	(\$146,212)	-49.53%
	*TOTAL EDUCATION FUND	\$54,530,577	\$49,746,967	\$54,469,366	(\$61,211)	-0.11%

**Parl Ridge Niles Community Consolidated School District 64**  
**2011-12 Proposed Revenue Budget (Detail)**

Account Number	Account Description	Revenue Budget	2010-11 FYTD	2011-12	Dollar Increase	Percent Increase
			Activity as of April 30, 2011	Proposed Revenue Budget	(Budget to Budget)	(Budget to Budget)
20R0001111 0000 00 000000	CURRENT YEAR LEVY	\$3,701,740	\$3,658,606	\$3,992,000	\$290,260	7.84%
20R0001112 0000 00 000000	FIRST PRIOR YEAR LEVY	\$3,135,112	\$3,144,650	\$3,512,000	\$376,888	12.02%
20R0001113 0000 00 000000	OTHER PRIOR YEAR LEVY	(\$25,000)	\$12,083	(\$2,500)	\$22,500	-90.00%
20R---11---	*TOTAL TAXES	\$6,811,852	\$6,815,339	\$7,501,500	\$689,648	10.12%
20R0001510 0000 00 000000	INTEREST ON INVESTMENTS	\$1,000	\$0	\$0	(\$1,000)	-100.00%
20R0001512 0000 00 000000	INTEREST ON TAXES	\$1,000	\$476	\$1,000	\$0	0.00%
20R---15---	*TOTAL INTEREST	\$2,000	\$476	\$1,000	(\$1,000)	-50.00%
20R0001910 0000 00 000000	BUILDING RENTAL	\$5,000	\$2,069	\$5,000	\$0	0.00%
20R2201910 0000 00 000000	BUILDING RENTAL	\$26,500	\$28,948	\$30,000	\$3,500	13.21%
20R0001950 0000 00 000000	REFUND PRIOR YEAR EXPENDITURE	\$1,000	\$0	\$1,000	\$0	0.00%
20R0001995 0000 00 700001	FAA-CHICAGO DEPT OF AVIATION	\$1,187,500	\$0	\$0	(\$1,187,500)	-100.00%
20R0001995 0000 00 700002	FAA-CHICAGO DEPT OF AVIATION	\$728,277	\$685,354	\$0	(\$728,277)	-100.00%
20R0001997 0000 00 000000	E-RATE	\$0	\$44,465	\$45,000	\$NA	NA
20R0001999 0000 00 000000	OTHER REVENUE	\$1,000	\$0	\$0	(\$1,000)	-100.00%
20R---19---	*TOTAL OTHER REVENUE	\$1,949,277	\$760,836	\$81,000	(\$1,868,277)	-95.84%
20R---1---	*TOTAL LOCAL REVENUE	\$8,763,129	\$7,576,651	\$7,583,500	(\$1,179,629)	-13.46%
20R0004999 0000 00 700001	FAA FUNDS	\$4,825,000	\$0	\$0	(\$4,825,000)	-100.00%
20R0004999 0000 00 700002	FAA FUNDS	\$1,111,033	\$1,820,750	\$0	(\$1,111,033)	-100.00%
20R0004999 0000 00 700003	FAA FUNDS	\$0	\$0	\$0	\$0	NA
20R---49---	*TOTAL FEDERAL REVENUE	\$5,936,033	\$1,820,750	\$0	(\$5,936,033)	-100.00%
20---	*TOTAL OPERATIONS & MAINTENANCE	\$14,699,162	\$9,397,401	\$7,583,500	(\$7,115,662)	-48.41%

**Parl Ridge Niles Community Consolidated School District 64**  
**2011-12 Proposed Revenue Budget (Detail)**

Account Number	Account Description	Revenue Budget as of April 30, 2011	2010-11 FYTD	2011-12 Activity as of April 30, 2011	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
			2011-12	Proposed Revenue Budget	Budget to Budget	
30R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$1,409,320	\$1,282,990	\$1,592,000	\$182,680	12.96%
30R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	\$1,121,324	\$1,246,292	\$1,268,000	\$146,676	13.08%
30R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(\$2,500)	\$4,236	(\$1,000)	\$1,500	-60.00%
30R--- 11--- -----	*TOTAL TAXES	\$2,528,144	\$2,533,518	\$2,859,000	\$330,856	13.09%
	INTEREST ON INVESTMENTS					
	INTEREST ON TAXES					
	*TOTAL INTEREST					
	*TOTAL DEBT SERVICES	\$2,589,044	\$2,538,387	\$2,864,181	\$275,737	10.63%
30--- -----						

**Parl Ridge Niles Community Consolidated School District 64**  
**2011-12 Proposed Revenue Budget (Detail)**

Account Number	Account Description	Revenue Budget as of April 30, 2011	2010-11 FYTD	2011-12	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
			Activity	Proposed Revenue Budget	(Budget to Budget)	
40R000 11111 0000 00 000000	CURRENT YEAR LEVY	\$1,029,522	\$806,101	\$879,000	(\$150,522)	-14.62%
40R000 11112 0000 00 000000	FIRST PRIOR YEAR LEVY	\$940,534	\$943,473	\$773,000	(\$167,534)	-17.81%
40R000 11113 0000 00 000000	OTHER PRIOR YEAR LEVY	(\$10,000)	\$3,699	(\$1,000)	\$9,000	-90.00%
40R--- 11--- --- ---	*TOTAL TAXES	\$1,960,056	\$1,753,273	\$1,651,000	(\$309,056)	-15.77%
40R--- 14--- --- ---	*TOTAL PAY RIDER FEES	\$66,200	\$61,565	\$58,745	(\$7,455)	-11.26%
40R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$2,000	\$2,400	\$2,400	\$400	20.00%
40R000 1512 0000 00 000000	INTEREST ON TAXES	\$500	\$143	\$100	(\$40)	-80.00%
40R--- 15--- --- ---	*TOTAL INTEREST INCOME	\$2,500	\$2,543	\$2,500	\$0	0.00%
40R000 1950 0000 00 000000	REFUND PRIOR YEAR EXPENDITURE	\$1,000	\$0	\$0	(\$1,000)	-100.00%
40R--- 1--- --- ---	*TOTAL LOCAL REVENUE	\$2,029,756	\$1,817,381	\$1,712,245	(\$317,511)	-15.64%
40R000 3500 0000 00 000000	REGULAR TRANSPORTATION	\$87,314	(\$36,084)	\$0	(\$87,314)	-100.00%
40R000 3510 0000 00 000000	SPECIAL ED TRANSPORTATION	\$445,514	\$488,824	\$674,091	\$228,577	51.31%
40R--- 35--- --- ---	*TOTAL STATE TRANSPORTATION	\$532,828	\$452,739	\$674,091	\$141,263	26.51%
40--- --- --- ---	*TOTAL TRANSPORTATION	\$2,562,584	\$2,270,120	\$2,386,336	(\$176,248)	-6.88%

**Parl Ridge Niles Community Consolidated School District 64**  
**2011-12 Proposed Revenue Budget (Detail)**

Account Number	Account Description	Revenue Budget	2010-11 FYTD	2011-12	2011-12	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
			Activity as of April 30, 2011	Proposed Revenue Budget	Proposed Budget	(Budget to Budget)	(Budget to Budget)
50R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$571,957	\$518,202	\$565,000	(\$6,957)	-1.22%	
50R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	\$522,519	\$920,532	\$497,000	(\$25,519)	-4.88%	
50R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(\$2,500)	\$3,951	(\$1,000)	\$1,500	-60.00%	
50R000 1151 0000 00 000000	SS CURRENT YEAR LEVY	\$640,591	\$518,202	\$565,000	(\$75,591)	-11.80%	
50R000 1152 0000 00 000000	SS FIRST PRIOR YEAR LEVY	\$585,337	\$190,684	\$497,000	(\$88,337)	-15.09%	
50R000 1153 0000 00 000000	SS OTHER PRIOR YEAR LEVY	(\$3,500)	\$241	(\$1,000)	\$2,500	-71.43%	
50R--- 11--- -----	*TOTAL TAXES	\$2,314,404	\$2,151,812	\$2,122,000	(\$192,404)	-8.31%	
50R000 1230 0000 00 000000	CORP PERS PROP REPLACE TAX	\$140,000	\$110,441	\$112,000	(\$28,000)	-20.00%	
50R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$5,000	\$2,052	\$2,000	(\$3,000)	-60.00%	
50R000 1512 0000 00 000000	INTEREST ON TAXES	\$500	\$168	\$100	(\$400)	-80.00%	
50R--- 15--- -----	*TOTAL INTEREST	\$5,500	\$2,220	\$2,100	(\$3,400)	-61.82%	
50--- -----	*TOTAL RETIREMENT (IMRF/SS/MEDIC)	\$2,459,904	\$2,264,473	\$2,236,100	(\$223,804)	-9.10%	

**Parl Ridge Niles Community Consolidated School District 64**  
**2011-12 Proposed Revenue Budget (Detail)**

Account Number	Account Description	Revenue Budget April 30, 2011	2010-11 FYTD	2011-12 Activity as of April 30, 2011	Dollar Increase (Budget to Budget)	Percent Increase (Budget to Budget)
			2010-11 FYTD	Proposed Revenue Budget	Budget to Budget	Budget to Budget
70R000 1111 0000 00 000000	CURRENT YEAR LEVY	\$0	\$0	\$0	\$0	NA
70R000 1112 0000 00 000000	FIRST PRIOR YEAR LEVY	\$522,519	\$495,399	\$0	(\$522,519)	-100.00%
70R000 1113 0000 00 000000	OTHER PRIOR YEAR LEVY	(\$1,000)	\$1,774	(\$500)	\$500	-50.00%
70R--- 11--- --- ---	*TOTAL TAXES	\$521,519	\$497,172	(\$500)	(\$522,019)	-100.10%
70R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$233,300	\$143,607	\$143,607	(\$89,693)	-38.45%
70R000 1512 0000 00 000000	INTEREST ON TAXES	\$1,000	\$75	\$1,500	\$500	50.00%
70R--- 15--- --- ---	*TOTAL INTEREST	\$234,300	\$143,682	\$145,107	(\$89,193)	-38.07%
70--- --- --- ---	*TOTAL WORKING CASH	\$755,819	\$640,854	\$144,607	(\$611,212)	-80.87%

**Parl Ridge Niles Community Consolidated School District 64**  
**2011-12 Proposed Revenue Budget (Detail)**

Account Number	Account Description	Revenue Budget	2010-11 FYTD	2011-12	Dollar Increase	Percent Increase
			Activity as of April 30, 2011	Proposed Revenue Budget	(Budget to Budget)	(Budget to Budget)
80R000 1121 0000 00 000000	CURRENT YEAR LEVY	\$699,058	\$345,468	\$376,000	(\$323,058)	-46.21%
80R000 1122 0000 00 000000	FIRST PRIOR YEAR LEVY	\$595,257	\$613,710	\$331,000	(\$264,257)	-44.39%
80R000 1123 0000 00 000000	OTHER PRIOR YEAR LEVY	(\$2,500)	\$17,737	(\$1,000)	\$1,500	-60.00%
80R---11---	*TOTAL TAXES	\$1,291,815	\$976,915	\$706,000	(\$585,815)	-45.35%
80R000 1510 0000 00 000000	INTEREST ON INVESTMENTS	\$2,500	\$1,240	\$1,200	(\$1,300)	-52.00%
80R000 1512 0000 00 000000	INTEREST ON TAXES	\$500	\$95	\$100	(\$400)	-80.00%
80R---15---	*TOTAL INTEREST	\$3,000	\$1,335	\$1,300	(\$1,700)	-56.67%
80R000 1950 0000 00 000000	OTHER REVENUE	\$10,000	\$0	\$0	(\$10,000)	-100.00%
80---	*TOTAL TORT	\$1,304,815	\$978,250	\$707,300	(\$597,515)	-45.79%

**Parl Ridge Niles Community Consolidated School District 64**  
**2011-12 Proposed Revenue Budget (Detail)**

Account Number	Account Description	2010-11 FYTD		2011-12		<i>Dollar Increase (Budget to Budget)</i>	<i>Percent Increase (Budget to Budget)</i>
		2011-12 Revenue Budget	Activity as of April 30, 2011	Proposed Revenue Budget	Budget to Budget		
XX - - - - -	* ALL FUNDS REVENUE	\$78,901,905	\$67,836,452	\$70,391,390	(\$8,510,515)	-10.79%	-10.79%

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**  
**2011-12 BUDGET (April 29, 2010)**  
**COMPARISON OF EXPENDITURES BY OBJECTS**

EDUCATIONAL FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change from 2010-11 Budget
	Actual	Actual	Actual	Budget	Proposed Budget	
SALARIES	\$ 32,208,393	\$ 34,301,494	\$ 36,928,435	\$ 39,409,394	\$ 41,614,288	5.59%
EMPLOYEE BENEFITS	3,821,190	4,530,922	5,031,640	\$ 5,149,189	\$ 5,757,697	11.82%
PURCHASED SERVICES	1,570,356	2,384,705	1,892,302	\$ 2,125,184	\$ 2,126,733	0.07%
SUPPLIES & MATERIALS	1,841,146	1,689,440	2,321,135	\$ 2,225,081	\$ 2,081,589	-6.45%
CAPITAL OUTLAY	141,606	111,850	556,970	\$ 930,598	\$ 288,245	-69.03%
OTHER	7,094,775	1,844,592	3,572,045	\$ 3,720,002	\$ 3,529,327	-5.13%
TUITION	1,813,085	-	-	\$ -	\$ -	NA
<b>TOTAL</b>	<b>\$ 48,290,551</b>	<b>\$ 44,863,003</b>	<b>\$ 50,302,527</b>	<b>\$ 53,559,428</b>	<b>\$ 55,397,879</b>	<b>3.43%</b>
% Change	26.76%	-7.10%	12.12%	6.47%	3.43%	
TORT FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change from 2010-11 Budget
	Actual	Actual	Actual	Budget	Proposed Budget	
SALARIES	\$ 536,856	\$ 416,716	\$ -	\$ -	\$ -	NA
EMPLOYEE BENEFITS	91,309	81,044	948	30,000	40,000	33.33%
PURCHASED SERVICES	631,877	887,976	180,889	870,303	639,303	-4.62%
SUPPLIES & MATERIALS	6,871	7,192	6,526	2,000	2,000	0.00%
OTHER	-	-	8,194	\$ 2,000	\$ 0	NA
<b>TOTAL</b>	<b>\$ 1,266,914</b>	<b>\$ 1,392,928</b>	<b>\$ 196,537</b>	<b>\$ 704,303</b>	<b>\$ 681,303</b>	<b>-3.27%</b>
% Change	19.02%	9.95%	-85.89%	258.36%	-3.27%	
OPERATIONS & MAINTENANCE FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change from 2010-11 Budget
	Actual	Actual	Actual	Budget	Proposed Budget	
SALARIES	\$ 1,894,447	\$ 1,992,701	\$ 2,230,577	\$ 2,468,904	\$ 2,530,092	2.48%
EMPLOYEE BENEFITS	288,312	288,642	311,793	356,469	387,757	8.78%
PURCHASED SERVICES	567,744	614,601	829,241	1,398,525	1,244,050	-11.05%
SUPPLIES & MATERIALS	1,135,987	1,170,687	1,108,222	1,410,869	1,122,350	-20.45%
CAPITAL OUTLAY	886,044	2,286,148	5,819,395	8,979,085	2,278,009	-74.63%
OTHER	-	-	-	2,000	2,000	0.00%
<b>TOTAL</b>	<b>\$ 4,772,533</b>	<b>\$ 8,332,779</b>	<b>\$ 10,297,228</b>	<b>\$ 14,615,852</b>	<b>\$ 7,564,258</b>	<b>-48.25%</b>
% Change	-5.61%	32.69%	62.60%	41.94%	-48.25%	
TRANSPORTATION FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change from 2010-11 Budget
	Actual	Actual	Actual	Budget	Proposed Budget	
SALARIES	\$ 182,263	\$ 219,789	\$ 61,924	\$ 21,091	\$ 30,628	45.22%
EMPLOYEE BENEFITS	43,497	45,354	3,005	-	-	NA
PURCHASED SERVICES	1,580,937	1,787,007	1,820,093	2,023,308	1,551,031	-23.34%
SUPPLIES & MATERIALS	16,529	14,657	7,870	-	-	NA
CAPITAL OUTLAY	25,409	43,427	610	-	-	NA
TRANSFERS OUT	-	-	353	-	-	NA
<b>TOTAL</b>	<b>\$ 1,848,635</b>	<b>\$ 2,120,234</b>	<b>\$ 1,893,855</b>	<b>\$ 2,044,399</b>	<b>\$ 1,581,659</b>	<b>-22.63%</b>
% Change	3.24%	14.69%	-10.68%	7.95%	-22.63%	
ILL. MUNICIPAL RETIREMENT FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change from 2010-11 Budget
	Actual	Actual	Actual	Budget	Proposed Budget	
EMPLOYEE BENEFITS	1,530,145	1,610,113	1,731,234	2,043,373	2,109,373	3.23%
<b>TOTAL</b>	<b>\$ 1,530,145</b>	<b>\$ 1,610,113</b>	<b>\$ 1,731,234</b>	<b>\$ 2,043,373</b>	<b>\$ 2,109,373</b>	<b>3.23%</b>
% Change	8.64%	5.23%	7.52%	18.03%	3.23%	
WORKING CASH FUND	2007-08	2008-09	2009-10	2010-11	2011-12	% Change from 2010-11 Budget
	Actual	Actual	Actual	Budget	Proposed Budget	
OTHER	408,559	364,034	318,266	234,300	144,807	-38.28%
<b>TOTAL</b>	<b>\$ 408,559</b>	<b>\$ 364,034</b>	<b>\$ 318,266</b>	<b>\$ 234,300</b>	<b>\$ 144,807</b>	<b>-38.28%</b>
% Change	-81.15%	-10.90%	-12.57%	-26.38%	-38.28%	
<b>OPERATING FUNDS</b>						
Salaries	\$ 34,821,959	\$ 36,930,701	\$ 39,220,936	\$ 41,899,389	\$ 44,175,008	5.43%
Employee Benefits	5,774,453	6,556,075	7,078,620	7,579,031	8,294,827	9.44%
Purchased Services	4,350,914	5,684,289	4,722,505	8,217,300	5,561,117	-10.55%
Supplies & Materials	2,800,533	2,881,975	3,441,753	3,637,950	3,205,939	-11.88%
Captial Outlay	167,015	155,277	6,376,975	9,909,683	2,566,254	-74.10%
Other	7,094,775	1,844,592	3,898,505	3,958,302	3,675,934	-7.13%
Tuition	1,813,085	-	-	-	-	NA
Transfer Out	408,559	364,034	-	-	-	NA
<b>Grand Total Operating Fund</b>	<b>\$ 57,231,294</b>	<b>\$ 64,416,942</b>	<b>\$ 64,739,294</b>	<b>\$ 73,201,655</b>	<b>\$ 67,478,079</b>	<b>-7.82%</b>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64**

**2011-12 BUDGET (April 29, 2010)**  
**COMPARISON OF EXPENDITURES BY OBJECTS**

Other Funds							
DEBT SERVICE	2007-08		2008-09		2009-10		% Change from 2010-11 Budget
	Actual	Actual	Actual	Budget	Proposed Budget		
OTHER TRANSFERS OUT	\$ 4,053,423	\$ 4,305,080	\$ 2,620,465	\$ 2,588,900	\$ 2,809,481		8.52% NA
<b>TOTAL</b>	<b>\$ 4,173,423</b>	<b>\$ 4,305,080</b>	<b>\$ 2,620,465</b>	<b>\$ 2,588,900</b>	<b>\$ 2,809,481</b>		<b>8.52%</b>

SITE & CONSTRUCTION	2007-08		2008-09		2009-10		% Change from 2010-11 Budget
	Actual	Actual	Actual	Budget	Proposed Budget		
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>				

GRAND TOTAL ALL FUNDS							
Salaries	\$ 34,821,959	\$ 36,930,701	\$ 39,220,936	\$ 41,899,389	\$ 44,175,008		5.43%
Employee Benefits	\$ 5,774,453	\$ 6,556,075	\$ 7,078,820	\$ 7,579,031	\$ 8,294,827		9.44%
Purchased Services	\$ 4,350,914	\$ 5,684,289	\$ 4,722,505	\$ 6,217,300	\$ 5,561,117		-10.55%
Supplies & Materials	\$ 2,800,533	\$ 2,881,975	\$ 3,441,753	\$ 3,637,950	\$ 3,205,939		-11.88%
Capital Outlay	\$ 167,015	\$ 155,277	\$ 6,376,975	\$ 9,909,683	\$ 2,566,254		-74.10%
Other	\$ 11,148,198	\$ 6,149,672	\$ 6,518,970	\$ 6,547,202	\$ 6,485,415		-0.94%
Tuition	\$ 1,813,085	\$ -	\$ -	\$ -	\$ -		NA
Transfer Out	\$ 528,559	\$ 384,034	\$ -	\$ -	\$ -		NA
<i>Grand Total Operating Funds</i>	<b>\$ 61,404,717</b>	<b>\$ 58,722,023</b>	<b>\$ 67,359,759</b>	<b>\$ 75,790,555</b>	<b>\$ 70,288,560</b>		<b>-7.26%</b>

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Expenditure Budget (Detail)

Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2010-11	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
10E---- 1100 -----	Administrative	\$3,033,607	\$2,561,978	\$2,898,556	(\$135,051)	-4.45%	
10E---- 1110 -----	Psychologists	\$305,849	\$267,231	\$378,862	\$73,013	23.87%	
10E---- 1120 -----	Exempt Staff	\$579,934	\$574,321	\$853,932	\$273,998	47.25%	
10E---- 1200 -----	Teacher	\$28,443,011	\$20,047,183	\$30,598,573	\$2,155,562	7.58%	
10E---- 1310 -----	Intern	\$48,000	\$20,800	\$20,800	(\$27,200)	-56.67%	
10E---- 1311 -----	Stipend	\$211,396	\$375,904	\$155,000	(\$56,396)	-26.68%	
10E---- 1312 -----	Stipend-Athletic	\$55,000	\$0	\$80,000	\$25,000	45.45%	
10E---- 1313 -----	Stipend-Improve Of Instruction	\$242,483	\$13,526	\$189,796	(\$52,687)	-21.73%	
10E---- 1315 -----	Athletic Supervision	\$1,100	\$0	\$2,000	\$900	81.82%	
10E---- 1316 -----	TLC Supervision	\$48,000	\$0	\$48,000	\$0	0.00%	
10E---- 1317 -----	Music Supervision	\$5,000	\$13,095	\$15,000	\$10,000	200.00%	
10E---- 1318 -----	Student Supervision	\$0	\$33,138	\$120,000	\$120,000	NA	
10E---- 1322 -----	Sub-Professional Development	\$266,795	\$16,155	\$202,800	(\$63,995)	-23.99%	
10E---- 1323 -----	Sub-Sick	\$728,275	\$703,843	\$790,000	\$61,725	8.48%	
10E---- 1324 -----	Sub-Nurses	\$12,500	\$10,310	\$12,500	\$0	0.00%	
10E---- 1325 -----	Tutor	\$5,000	\$0	\$5,000	\$0	0.00%	
10E---- 1410 -----	Teacher Assistant	\$2,241,584	\$1,139,698	\$2,147,211	(\$94,373)	-4.21%	
10E---- 1420 -----	Nurse	\$205,610	\$189,369	\$209,193	\$3,583	1.74%	
10E---- 1430 -----	Library Assistant	\$181,599	\$143,167	\$180,919	(\$680)	-0.37%	
10E---- 1510 -----	Lunchroom Supervision	\$480,500	\$423,751	\$500,000	\$19,500	4.06%	
10E---- 1520 -----	Extended Day Assistant	\$386,058	\$319,506	\$405,100	\$19,042	4.93%	
10E---- 1530 -----	Secretary	\$1,161,303	\$883,914	\$1,178,208	\$16,905	1.46%	
10E---- 1531 -----	Sub-Clerical	\$7,500	\$21,826	\$25,000	\$17,500	233.33%	

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Expenditure Budget (Detail)

Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
10E----1540----	Accounting	\$71,769	\$66,653	\$63,123	(\$8,646)	-12.05%
10E----1560----	Technologists	\$294,407	\$216,853	\$299,215	\$4,808	1.63%
10E----1910----	Summer School Teacher	\$359,114	\$245,137	\$193,500	(\$165,614)	-46.12%
10E----1930----	Curriculum Writing	\$24,000	\$76,344	\$27,000	\$3,000	12.50%
10E----1940----	Summer Stipends	\$0	\$0	\$5,000	\$5,000	NA
10E----1950----	Improve Of Instruct Stipend	\$10,000	\$3,394	\$10,000	\$0	0.00%
10E----1----	Salary	\$39,409,394	\$28,367,095	\$41,614,288	\$2,204,894	5.59%
10E----2110----	Health Prevention	\$25,000	\$3,689	\$25,000	\$0	0.00%
10E----2120----	PPO Insurance	\$3,721,315	\$2,376,921	\$3,735,479	\$14,164	0.38%
10E----2130----	HMO Insurance	\$0	\$0	\$302,636	\$302,636	NA
10E----2140----	Dental Insurance	\$164,421	\$169,689	\$216,961	\$52,540	31.95%
10E----2155----	Employee Assist Program	\$10,000	\$526	\$10,000	\$0	0.00%
10E----2300----	Life Insurance	\$57,271	\$67,688	\$60,000	\$2,729	4.77%
10E----2310----	Long Term Disability	\$8,000	\$1,697	\$8,000	\$0	0.00%
10E----2810----	Employer TRS Contribution	\$250,000	\$136,267	\$250,000	\$0	0.00%
10E----2820----	Employer TRS-This Contribution	\$250,004	\$178,924	\$250,004	\$0	0.00%
10E----2830----	Employer TRS Federal Funding	\$72,943	\$67,055	\$72,943	\$0	0.00%
10E----2840----	TRS Early Retirement Option	\$289,616	\$289,616	\$0	(\$289,616)	-100.00%
10E----2845----	TRS-Retirement Penalty	\$24,185	\$50,315	\$50,315	\$26,130	108.04%
10E----2850----	Retirement Incentive	\$96,247	\$96,247	\$377,480	\$281,233	292.20%
10E----2855----	Retirement Sick Leave	\$5,753	\$5,753	\$134,063	\$128,310	2230.31%
10E----2860----	Retirement Health Insurance	\$123,500	\$102,967	\$200,016	\$76,516	61.96%

2011-12 Proposed Expenditure Budget (Detail)						
Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
10E----2999-----	Benefit Consultants	\$50,934	\$43,952	\$64,800	\$13,866	27.22%
10E----2-----	Employee Benefits	\$5,149,189	\$3,591,305	\$5,757,697	\$608,508	11.82%
10E----3100-----	Professional & Technical Service	\$157,880	\$37,687	\$150,500	(\$7,380)	-4.67%
10E----3130-----	Community Activities	\$77,500	\$10,848	\$40,000	(\$37,500)	-48.39%
10E----3140-----	Instructional Profession Scvcs	\$170,367	\$32,243	\$157,562	(\$12,805)	-7.52%
10E----3141-----	Workshops	\$18,000	\$6,893	\$15,800	(\$2,200)	-12.22%
10E----3142-----	Staff Development	\$138,387	\$29,719	\$99,220	(\$39,167)	-28.30%
10E----3143-----	Mileage Reimbursement	\$34,026	\$26,795	\$38,482	\$4,456	13.10%
10E----3145-----	Interpreters	\$1,000	\$246	\$1,000	\$0	0.00%
10E----3146-----	Professional Growth	\$91,880	\$30,004	\$86,880	(\$5,000)	-5.44%
10E----3147-----	Career Service Incentive	\$18,000	\$22,407	\$25,000	\$7,000	38.89%
10E----3148-----	Personnel Recruitment	\$10,000	\$6,259	\$30,000	\$20,000	200.00%
10E----3149-----	Meeting Expense	\$13,400	\$993	\$12,900	(\$500)	-3.73%
10E----3150-----	Food Service Contract	\$477,919	\$435,822	\$488,019	\$10,100	2.11%
10E----3161-----	Annual License Fees	\$126,148	\$125,319	\$174,125	\$47,977	38.03%
10E----3162-----	Communication Reimbursement	\$27,060	\$22,440	\$27,060	\$0	0.00%
10E----3163-----	Software	\$41,000	\$1,697	\$77,500	\$36,500	89.02%
10E----3169-----	Testing & Assessment	\$8,000	\$10,000	\$2,000	\$0	25.00%
10E----3170-----	Audit Services	\$37,315	\$28,815	(\$8,500)	(\$8,500)	-22.78%
10E----3175-----	Treasurer Expense	\$52,500	\$37,914	\$52,500	\$0	0.00%
10E----3180-----	Legal Services	\$150,000	\$46,885	\$150,000	\$0	0.00%
10E----3190-----	Other Professional Scvcs		\$500	\$0	\$0	0.00%

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Expenditure Budget (Detail)

Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
10E----3191----	Athletic Referee & Judges	\$4,760	\$4,760	\$4,760	\$0	0.00%
10E----3192----	Athletic Travel	\$4,280		\$4,280	\$0	0.00%
10E----3193----	Textbook Binding	\$0		\$3,300	\$3,300	NA
10E----3201----	Fixed Assets	\$500	\$0	\$0	(\$500)	-100.00%
10E----3230----	Repair & Maintenance	\$114,424	\$59,453	\$106,400	(\$8,024)	-7.01%
10E----3231----	Print Management	\$34,000	\$9,393	\$34,000	\$0	0.00%
10E----3234----	Security/Fire Service Agreement	\$13,000	\$11,970	\$13,000	\$0	0.00%
10E----3250----	Rental	\$18,000	\$0	\$0	(\$18,000)	-100.00%
10E----3300----	Transportation Contract	\$1,000	\$476	\$1,000	\$0	0.00%
10E----3311----	Field Trips-Non-Reimbursable	\$1,600	\$3,125	\$5,100	\$3,500	218.75%
10E----3390----	Student Activities	\$0		\$1,700	\$1,700	NA
10E----3401----	Postage	\$44,707	\$12,892	\$44,707	\$0	0.00%
10E----3520----	Legal Notices	\$0	\$387	\$500	\$500	NA
10E----3600----	Printing	\$51,200	\$48,621	\$51,200	\$0	0.00%
10E----3610----	Copier Machines	\$173,623	\$126,176	\$173,623	\$0	0.00%
10E----3900----	Other Purchase Services	\$13,188	\$17,164	\$17,300	\$4,112	31.18%
10E----3----	Purchased Services	\$2,125,164	\$1,197,402	\$2,126,733	\$1,569	0.07%
10E----4100----	General Supplies	\$1,411,303	\$1,070,762	\$1,209,027	(\$202,276)	-14.33%
10E----4101----	Snacks	\$19,458	\$16,519	\$19,458	\$0	0.00%
10E----4102----	Music Supplies	\$25,712	\$23,385	\$25,562	(\$150)	-0.58%
10E----4103----	Instrumental Music	\$7,500	\$8,403	\$5,700	(\$1,800)	-24.00%
10E----4104----	TLC Supplies	\$12,000	\$1,374	\$0	\$0	0.00%

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Expenditure Budget (Detail)

Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2010-11	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
10E----4105----	Testing Materials	\$4,500		\$4,500	\$0	\$0	0.00%
10E----4108----	Nursing Supplies	\$11,515		\$6,097	\$11,975	\$460	3.99%
10E----4109----	Instructional Materials	\$15,000		\$15,007	\$25,000	\$10,000	66.67%
10E----4110----	Professional Materials	\$600		\$259	\$600	\$0	0.00%
10E----4111----	Warehouse/Office Depot	\$16,450		\$18,823	\$23,300	\$6,850	41.64%
10E----4112----	Student Planner	\$0		\$0	\$17,000	\$17,000	NA
10E----4120----	Copier Paper	\$72,229		\$83,431	\$87,229	\$15,000	20.77%
10E----4146----	Athletic Uniforms	\$6,000		\$5,621	\$2,000	(\$4,000)	-66.67%
10E----4147----	PE Uniforms	\$8,760		\$7,677	\$8,500	(\$260)	-2.97%
10E----4148----	Towel and Locks	\$9,800		\$14,242	\$19,800	\$10,000	102.04%
10E----4149----	Roller Skating	\$7,700		\$4,146	\$7,700	\$0	0.00%
10E----4190----	Capital Under \$1,500	\$0		\$0	\$46,500	\$46,500	NA
10E----4200----	Textbooks	\$373,703		\$333,540	\$358,225	(\$15,478)	-4.14%
10E----4210----	Periodicals	\$925		\$964	\$925	\$0	0.00%
10E----4220----	Subscriptions	\$52,645		\$36,522	\$95,323	\$42,678	81.07%
10E----4230----	Instructional Videos	\$1,500		\$19	\$1,500	\$0	0.00%
10E----4240----	Reference Materials	\$13,000		\$10,455	\$13,000	\$0	0.00%
10E----4700----	Technology Supplies	\$2,500		\$0	\$20,323	\$17,823	712.92%
10E----4710----	Software	\$134,789		\$136,941	\$46,950	(\$87,839)	-65.17%
10E----4790----	Food Services Supplies	\$0		\$0	\$2,000	\$2,000	NA
10E----4900----	Misc Supplies	\$17,492		\$4,493	\$17,492	\$0	0.00%
10E----4----	Supplies	\$2,225,081		\$1,798,680	\$2,081,589	(\$143,492)	-6.45%

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Expenditure Budget (Detail)

Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
10E----5110---	Building Improvements	\$297,200	\$297,200	\$0	(\$297,200)	-100.00%
10E----5310---	Equipment	\$94,148	\$72,513	\$34,495	(\$59,653)	-63.36%
10E----5330---	Technology Equipment	\$539,250	\$259,172	\$253,750	(\$285,500)	-52.94%
10E----5----	Capital Outlay	\$930,598	\$628,885	\$288,245	(\$642,353)	-69.03%
10E----6400---	Dues & Fees	\$36,500	\$55,396	\$61,500	\$25,000	68.49%
10E----6410---	Membership	\$20,000	\$15,795	\$20,325	\$325	1.63%
10E----6420---	Tournament Fees	\$2,400	\$1,525	\$2,400	\$0	0.00%
10E----6800---	Tuition	\$3,477,102	\$2,657,641	\$3,261,102	(\$216,000)	-6.21%
10E----6810---	Diagnostics	\$132,000	\$132,000	\$132,000	\$0	0.00%
10E----6820---	MTSEP Administration	\$52,000	\$59,771	\$52,000	\$0	0.00%
10E----6----	Other Objects	\$3,720,002	\$2,790,128	\$3,529,327	(\$190,675)	-5.13%
10-----	Education Fund	\$53,559,428	\$38,373,496	\$55,397,879	\$1,838,451	3.43%

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Expenditure Budget (Detail)

Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
20E---- 1100 ----	Administrative	\$98,708	\$35,872	\$95,197	(\$3,511)	-3.56%
20E---- 1311 ----	Stipend	\$15,000	\$12,692	\$7,500	(\$7,500)	-50.00%
20E---- 1530 ----	Secretary	\$89,204	\$64,173	\$40,936	(\$48,268)	-54.11%
20E---- 1710 ----	Custodial	\$1,608,441	\$1,357,520	\$1,680,745	\$72,304	4.50%
20E---- 1720 ----	Grounds	\$129,647	\$109,694	\$136,635	\$6,988	5.39%
20E---- 1730 ----	Maintenance	\$293,671	\$168,171	\$319,925	\$26,254	8.94%
20E---- 1740 ----	Warehouse	\$50,828	\$43,534	\$52,098	\$1,270	2.50%
20E---- 1750 ----	Summer Workers	\$52,800	\$60,759	\$50,320	(\$2,480)	-4.70%
20E---- 1760 ----	Sub-Custodian	\$18,605	\$31,274	\$34,736	\$16,131	86.70%
20E---- 1790 ----	Custodial Overtime	\$84,000	\$152,501	\$84,000	\$0	0.00%
20E---- 1791 ----	Grounds Overtime	\$8,000	\$11,771	\$8,000	\$0	0.00%
20E---- 1792 ----	Maintenance Overtime	\$20,000	\$25,342	\$20,000	\$0	0.00%
20E---- 1----	Salary	\$2,468,904	\$2,073,303	\$2,530,092	\$61,188	2.48%
20E---- 2110 ----	Health Prevention	\$3,200	\$0	\$3,200	\$0	0.00%
20E---- 2120 ----	PPO Insurance	\$318,823	\$251,048	\$295,550	(\$23,273)	-7.30%
20E---- 2130 ----	HMO Insurance	\$0	\$0	\$55,150	\$55,150	NA
20E---- 2140 ----	Dental Insurance	\$16,421	\$15,526	\$17,992	\$1,571	9.57%
20E---- 2150 ----	Health Insurance Waiver	\$2,160	\$2,160	\$2,160	(\$2,160)	-100.00%
20E---- 2300 ----	Life Insurance	\$4,590	\$4,590	\$4,590	\$0	0.00%
20E---- 2930 ----	Clothing Allowance	\$11,275	\$9,553	\$11,275	\$0	0.00%
20E---- 2----	Employee Benefits	\$356,469	\$280,637	\$387,757	\$31,288	8.78%

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Expenditure Budget (Detail)

Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
20E---- 3110 ----	Architect Fees	\$326,828	\$307,827	\$375,000	\$48,172	14.74%
20E---- 3111 ----	Construction Manager	\$170,000	\$211,214	\$0	(\$170,000)	-100.00%
20E---- 3112 ----	Other Engineering Fees	\$150,000	\$169,916	\$100,000	(\$50,000)	-33.33%
20E---- 3113 ----	Recycling	\$3,300	\$2,034	\$3,300	\$0	0.00%
20E---- 3142 ----	Staff Development	\$7,500	\$596	\$2,500	(\$5,000)	-66.67%
20E---- 3143 ----	Mileage Reimbursement	\$3,000	\$1,367	\$3,000	\$0	0.00%
20E---- 3146 ----	Professional Growth	\$3,047	\$600	\$2,000	(\$1,047)	-34.36%
20E---- 3203 ----	Vehicle Repair	\$19,000	\$8,497	\$19,000	\$0	0.00%
20E---- 3204 ----	HVAC's Repair	\$125,500	\$165,703	\$125,500	\$0	0.00%
20E---- 3210 ----	Sanitation Services	\$35,000	\$28,702	\$40,000	\$5,000	14.29%
20E---- 3227 ----	Plumbing Repair	\$20,700	\$59,881	\$40,000	\$19,300	93.24%
20E---- 3228 ----	Roof Repairs	\$9,000	\$16,205	\$20,000	\$11,000	122.22%
20E---- 3229 ----	Grounds Svcs	\$25,000	\$6,485	\$25,000	\$0	0.00%
20E---- 3230 ----	Repair & Maintenance	\$40,000	\$87,010	\$40,000	\$0	0.00%
20E---- 3234 ----	Security/Fire Service Agreement	\$31,000	\$36,470	\$31,000	\$0	0.00%
20E---- 3235 ----	Electrical Repair	\$21,250	\$5,222	\$21,250	\$0	0.00%
20E---- 3236 ----	Inter Pest Management	\$12,000	\$3,087	\$12,000	\$0	0.00%
20E---- 3237 ----	Tech Wiring & Repairs	\$62,500	\$49,027	\$50,000	(\$12,500)	-20.00%
20E---- 3238 ----	Elevator Repair & Maint	\$12,300	\$11,876	\$12,300	\$0	0.00%
20E---- 3251 ----	Rental Equipment	\$600	\$1,106	\$1,200	\$600	100.00%
20E---- 3252 ----	Parking Lot Rental	\$6,000	\$6,615	\$6,000	\$0	0.00%
20E---- 3410 ----	Telephones	\$200,000	\$171,673	\$200,000	\$0	0.00%
20E---- 3520 ----	Legal Notices	\$5,000	\$0	\$5,000	\$0	0.00%

## Parl Ridge Niles Community Consolidated School District 64

### 2011-12 Proposed Expenditure Budget (Detail)

Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
20E----3700----	Water Fees	\$80,000	\$49,962	\$80,000	\$0	0.00%
20E----3900----	Other Purchase Services	\$10,000	\$18,072	\$10,000	\$0	0.00%
20E----3910----	Grossing Guards	\$20,000	\$14,730	\$20,000	\$0	0.00%
20E----3----	Purchased Services	\$1,398,525	\$1,433,876	\$1,244,050	(\$154,475)	-11.05%
20E----4560----	Fuel	\$13,000	\$8,569	\$20,000	\$7,000	53.85%
20E----4650----	Natural Gas	\$564,854	\$219,745	\$465,000	(\$99,854)	-17.68%
20E----4660----	Electricity	\$572,165	\$505,068	\$356,000	(\$216,165)	-37.78%
20E----4710----	Software	\$1,200		\$1,200	\$0	0.00%
20E----4800----	Electric Supplies	\$17,500	\$11,183	\$17,500	\$0	0.00%
20E----4810----	Painting Supplies	\$4,500	\$3,385	\$25,000	\$20,500	455.56%
20E----4820----	Ceiling Tile	\$2,000	\$155	\$2,000	\$0	0.00%
20E----4830----	HVAC's Supplies	\$12,850	\$7,329	\$12,850	\$0	0.00%
20E----4840----	Plumbing Supplies	\$11,400	\$8,507	\$11,400	\$0	0.00%
20E----4850----	Grounds Supplies	\$34,500	\$17,411	\$34,500	\$0	0.00%
20E----4860----	Security Supplies	\$20,000	\$6,743	\$10,000	(\$10,000)	-50.00%
20E----4900----	Misc Supplies	\$21,900	\$12,423	\$21,900	\$0	0.00%
20E----4930----	Custodial Supplies	\$100,000	\$78,224	\$100,000	\$0	0.00%
20E----4940----	Maintenance Supplies	\$10,000	\$24,086	\$20,000	\$10,000	100.00%
20E----4960----	Clocks & PA Systems	\$25,000	\$18,721	\$25,000	\$0	0.00%
20E----4----	Supplies	\$1,410,869	\$921,550	\$1,122,350	(\$288,519)	-20.45%

Parl Ridge Niles Community Consolidated School District 64						
2011-12 Proposed Expenditure Budget (Detail)						
Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
20E---- 5110 ---	Building Improvements	\$1,608,029	\$1,639,033	\$2,065,909	\$457,880	28.47%
20E---- 5120 ---	FAA Building Improvements	\$7,258,956	\$6,439,854	\$0	(\$7,258,956)	-100.00%
20E---- 5310 ---	Equipment	\$54,100	\$39,729	\$154,100	\$100,000	184.84%
20E---- 5320 ---	Classroom & Office Equipment	\$58,000	\$27,467	\$58,000	\$0	0.00%
20E---- 5 -----	Capital Outlay	\$8,979,085	\$8,146,083	\$2,278,009	(\$6,701,076)	-74.63%
20E---- 6400 ---	Dues & Fees	\$1,000	\$60	\$1,000	\$0	0.00%
20E---- 6900 ---	Other Objects	\$1,000	\$7,198	\$1,000	\$0	0.00%
20E---- 6 -----	Other Objects	\$2,000	\$7,258	\$2,000	\$0	0.00%
20----- -----	Operations & Maintenance	\$14,615,852	\$12,862,707	\$7,564,258	(\$7,051,594)	-48.25%

Parl Ridge Niles Community Consolidated School District 64						
2011-12 Proposed Expenditure Budget (Detail)						
Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
30E----6100----	Redemption of Principal	\$1,680,000	\$1,680,000	\$2,055,000	\$375,000	22.32%
30E----6200----	Interest	\$838,000	\$441,200	\$739,300	(\$98,700)	-11.78%
30E----6400----	Dues & Fees	\$10,000	\$3,578	\$10,000	\$0	0.00%
30E----6990----	Permanent Fund Transfer	\$60,900	\$0	\$5,181	(\$55,719)	-91.49%
30E----6-----	Other Objects	\$2,588,900	\$2,124,778	\$2,809,481	\$220,581	8.52%
30-----	Debt Services	\$2,588,900	\$2,124,778	\$2,809,481	\$220,581	8.52%

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

**2011-12 Proposed Expenditure Budget (Detail)**

Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2010-11	Dollar Increase	Percent Increase
				2011-12 Proposed Expenditure Budget		
40E----1100----	Administrative	\$10,967	\$30,628	\$30,628	\$19,661	179.27%
40E----1530----	Secretary	\$10,124			(\$10,124)	-100.00%
40E----1----	Salary	\$21,091	\$30,628	\$30,628	\$9,537	45.22%
40E----3161----	Annual License Fees	\$4,100	\$4,160	\$5,000	\$900	21.95%
40E----3300----	Transportation Contract	\$1,085,958	\$868,767	\$779,381	(\$306,577)	-28.23%
40E----3310----	Transportation Special Ed	\$870,000	\$463,073	\$700,900	(\$169,100)	-19.44%
40E----3311----	Field Trips-Non-Reimbursable	\$45,750	\$20,738	\$45,750	\$0	0.00%
40E----3312----	Music Field Trips	\$5,000	\$2,468	\$5,000	\$0	0.00%
40E----3313----	Field Trips - Reimbursable	\$10,000	\$6,439	\$10,000	\$0	0.00%
40E----3314----	Extended Day Field Trip	\$0	\$1,614	\$2,500	NA	
40E----3900----	Other Purchase Services	\$2,500		\$2,500	\$0	0.00%
40E----3----	Purchased Services	\$2,023,308	\$1,367,259	\$1,551,031	(\$472,277)	-23.34%
40-----	Transportation	\$2,044,399	\$1,397,887	\$1,581,659	(\$462,740)	-22.63%

Parl Ridge Niles Community Consolidated School District 64						
2011-12 Proposed Expenditure Budget (Detail)						
Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
50E--- 2710 ---	Employer FICA	\$817,923	\$475,700	\$817,923	\$0	0.00%
50E--- 2720 ---	Employer Medicare	\$566,030	\$328,438	\$566,030	\$0	0.00%
50E--- 2730 ---	Employer IMRF	\$659,420	\$666,302	\$725,420	\$66,000	10.01%
50E--- 2 ---	Employee Benefits	\$2,043,373	\$1,470,440	\$2,109,373	\$66,000	3.23%
50-----	Retirement (IMRF/SS/Medicare)	\$2,043,373	\$1,470,440	\$2,109,373	\$66,000	3.23%

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

**2011-12 Proposed Expenditure Budget (Detail)**

Fund/Object	Object Description	2010-11		2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
		Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011			
70E---- 6990 -- -----	Permanent Fund Transfer	\$234,300	\$0	\$144,607	(\$89,693)	-38.28%
70----- ----- -----	Working Cash	\$234,300	\$0	\$144,607	(\$89,693)	-38.28%

Parl Ridge Niles Community Consolidated School District 64						
2011-12 Proposed Expenditure Budget (Detail)						
Fund/Object	Object Description	2010-11 Expenditure	Fiscal Year to Date	2011-12 Proposed	Dollar Increase	Percent Increase
		Budget	Activity as of April 29, 2011	Expenditure Budget		
80E----2920----	Unemployment Insurance	\$30,000	\$30,270	\$40,000	\$10,000	33.33%
80E----2----	Employee Benefits	\$30,000	\$30,270	\$40,000	\$10,000	33.33%
80E----3204----	HVAC's Repair	\$0	\$1,000	\$0	\$0	NA
80E----3228----	Roof Repairs	\$0	\$11,960	\$0	\$0	NA
80E----3234----	Security/Fire Service Agreement	\$12,000		\$0	(\$12,000)	-100.00%
80E----3810----	Property Insurance	\$108,303	\$80,295	\$108,303	\$0	0.00%
80E----3830----	School Board Legal Liability	\$20,000	\$7,785	\$20,000	\$0	0.00%
80E----3840----	Workers Compensation	\$460,000	\$344,544	\$460,000	\$0	0.00%
80E----3850----	Criminal Background Checks	\$30,000	\$13,895	\$30,000	\$0	0.00%
80E----3860----	Loss Prevention	\$20,000	\$168	\$20,000	\$0	0.00%
80E----3870----	Bldg Appraisal	\$20,000	\$8,845	\$1,000	(\$19,000)	-95.00%
80E----3----	Purchased Services	\$670,303	\$468,492	\$639,303	(\$31,000)	-4.62%
80E----4100----	General Supplies	\$2,000	\$257	\$2,000	\$0	0.00%
80E----4----	Supplies	\$2,000	\$257	\$2,000	\$0	0.00%
80E----5320----	Classroom & Office Equipment	\$2,000	\$3,000	\$0	(\$2,000)	-100.00%
80E----5330----	Technology Equipment	\$0	(\$667)	\$0	\$0	NA
80E----5----	Capital Outlay	\$2,000	\$2,333	\$0	(\$2,000)	-100.00%
80-----	Tort	\$704,303	\$501,352	\$681,303	(\$23,000)	-3.27%

Parl Ridge Niles Community Consolidated School District 64						
2011-12 Proposed Expenditure Budget (Detail)						
Fund/Object	Object Description	2010-11 Expenditure Budget	Fiscal Year to Date Activity as of April 29, 2011	2011-12 Proposed Expenditure Budget	Dollar Increase	Percent Increase
XX-----	All Fund Expenditures	\$75,790,555	\$56,730,660	\$70,288,560	(\$5,501,995)	-7.26%