



RIVER
FOREST
PUBLIC
SCHOOLS

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MEMO

Date: 9/12/23
To: Dr. Ed Condon
From: Anthony Cozzi *AC*
RE: 2023-24 Budget – Final Draft

Enclosed please find the Final Draft of the 2023-2024 Budget that includes the changes since the previous version that was discussed at the last Regular Board Meeting. The changes are shown in a larger font size and in **BOLD**.

The Education Fund expenditures increased by \$66,800 due to a new \$54,800 increase from updated salary and benefit information for new hires and a \$12,000 increase in Payments to Other Governmental Units for special education out of district tuition.

The Education Fund revenues increased by \$200,000 due to updated CPPRT revenue information from the Illinois Department of Revenue. As a result, the change in the Education Fund 6-30-24 fund balance is an increase of \$133,200.

The Transportation Fund revenues increased by \$100,000 due to final Special Education Transportation Reimbursement grant figures from ISBE. As a result, the change in the Transportation Fund 6-30-24 fund balance is an increase of \$100,000.

The Illinois Municipal Retirement Fund expenditures increased by \$3,900 due to updated pension benefit information for a non-certified new hire. As a result, the change in the Illinois Municipal Retirement Fund 6-30-24 fund balance is a decrease of \$3,900.

There were no other changes, therefore, the cumulative effect of the above change to the total budgeted Ending Fund Balance at 6-30-24 across all funds is an increase of \$229,300. Please note, that the total deficiency of revenues under expenditures (not including bond proceeds) for the total operating funds is \$787,100. However, that amount is due mainly to transfers out to other non-operating funds of \$819,700. Since ISBE does not include such transfers in their balanced budget calculations, District 90 is considered by ISBE to have a balanced budget in the operating funds with an excess of \$32,600.

This final draft is recommended for adoption at the September 18th Regular Board Meeting, immediately following the required Budget Hearing. The legal budget form has been on display since August 18th and will be until Monday. If you have any questions, please do not hesitate to call me.

River Forest Public Schools District 90
Executive Summary
Proposed Tentative Budget 2023-2024

EDUCATION FUND

The Education Fund is used to account for all transactions that are not specifically accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. The revenue consists largely of local property taxes, school fees, and state and federal government aid.

Significant Education Fund revenues were estimated as follows (**Budgeted Revenues = \$24,551,700, or 67.3% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2022 tax extension plus the estimated first installment of the 2023 tax extension. The applicable CPI increase for property taxes was 5.0%.
2. CPPRT revenues are based upon final allocations from the Illinois Department of Revenue.
3. School fees are calculated using the most current fee schedule.
4. State and Federal Aid are based upon current year EBF calculations, current allocation information for non EBF categoricals and State approved federal grant budgets. Includes the portions of the IDEA ARP Grants.

Significant Education Fund expenditures were estimated as follows (**Budgeted Expenditures = \$25,265,600, or 75.9% of Total District Budgeted Expenditures**):

1. Per the RFEA negotiated union contract, salaries included a CPI with a floor of 3.0% and a ceiling of 5.0% increase for certified personnel (applicable CPI was 6.5%), adjusting for a change in number of employees and other compensation-based clauses in the CBA. Per the RFESP negotiated union contract, salaries included a CPI increase with a ceiling of 4.0% increase for aides, adjusting for a change in number of employees and other compensation-based clauses in the CBA. Finally, there was a 3.9% average increase for non-bargaining unit personnel, adjusted for a change in number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 9.1%.
3. Supplies increased by only 3.8%, however does include a 6-8 math resource vetting and a fast-tracked literacy pilot.
4. The Technology Plan figures are listed, which remained relatively the same as the prior year.
5. Transfers Out represent debt service payments on copier equipment paid from another fund in the amount of \$99,900.

OPERATIONS AND MAINTENANCE FUND

The Operations and Maintenance Fund is used to account for all costs of maintaining, improving or repairing school buildings and property. The revenue consists largely of local property taxes.

Significant Operations and Maintenance Fund revenues were estimated as follows (**Budgeted Revenues = \$2,214,000, or 6.1% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2022 tax extension plus the estimated first installment of the 2023 tax extension.
2. Other Local revenues include building rental fees as well as net E-Rate reimbursements.

River Forest Public Schools District 90
Executive Summary
Proposed Tentative Budget 2023-2024

Significant Operations and Maintenance Fund expenditures were estimated as follows **(Budgeted Expenditures = \$2,892,700, or 8.8% of Total District Budgeted Expenditures)**:

1. Salaries are based on a 3.9% average increase, adjusting for a change in the number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 9.1%.
3. Contingencies increased by \$250,000 to cover any costs associated with a prior year's construction project.
4. Transfers Out of \$719,800 represent the amount to cover capital expenditures in the Capital Projects Fund. The bulk of the capital expenditures are due to the completion of the Life Safety projects that cannot be covered by Life Safety funds.

TRANSPORTATION FUND

The Transportation Fund is used to account for all activities associated with student transportation. The revenue consists mainly of local property taxes and state reimbursement grants.

Significant Transportation Fund revenues were estimated as follows **(Budgeted Revenues = \$1,816,500, or 5.0% of Total District Budgeted Revenues)**:

1. Property taxes are the sum of the remaining installment of the 2022 tax extension plus the estimated first installment of the 2023 tax extension.
2. State Aid is based upon most current allocation information, which increased due to prior year increase in allowable expenditures.

Significant Transportation Fund expenditures were estimated as follows **(Budgeted Expenditures = \$1,328,000, or 4.0% of Total District Budgeted Expenditures)**:

1. Special Education transportation costs are expected to stabilize in the upcoming year per the new transportation agreement that eliminates fuel escalators and COVID cleaning costs.
2. Interscholastic and field trip transportation is based upon current vendor quoted costs.

WORKING CASH FUND

The Working Cash Fund is used to account for finances held by the District to be used as temporary interfund loans. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished or partially abated with those amounts transferred to the above funds to cover operating fund deficits.

Significant Working Cash Fund revenues were estimated as follows **(Budgeted Revenues = \$4,617,000, or 12.6% of Total District Budgeted Revenues)**:

1. Property taxes are the sum of the remaining installment of the 2022 tax extension plus the estimated first installment of the 2023 tax extension.
2. Interest Income is expected to increase based on average fund balance in the Treasurer's Pool due to the sale of bonds.
3. Bond proceeds of \$4,500,000 are included from the planned mid-year Working Cash Fund bond sale.

FINAL DRAFT

9/11/2023

River Forest Public Schools District 90
Proposed Tentative Budget 2023-24

Education Fund - Revenue	2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
10.4.1110 Property Tax Levy	17,730,000	17,860,302.59	19,730,000	11.28	10.47
10.4.1140 Special Education Levy	1,540,000	1,465,354.32	1,590,000	3.25	8.51
Total:	19,270,000	19,325,656.91	21,320,000		
10.4.1230 CPPRT	150,000	544,476.39	400,000	166.67	(26.53)
10.4.1321 Summer School Tuition	90,000	85,630.23	90,000	-	5.10
Total:	90,000	85,630.23	90,000		
10.4.1510 Interest on Investments	50,000	320,629.92	150,000	200.00	(53.22)
10.4.1520 Gain/Loss on Investments	-	-	-	#DIV/0!	#DIV/0!
10.4.1610 Lunch Program Fees	260,000	297,583.49	277,000	6.54	(6.92)
10.4.1611 Milk Fees	5,000	7,451.35	5,500	10.00	(26.19)
Total:	265,000	305,034.84	282,500		
10.4.1721 Athletic Fees	25,000	41,920.91	30,000	20.00	(28.44)
10.4.1722 Music Fees	31,000	31,875.87	32,000	3.23	0.39
10.4.1723 Spring Musical Fees	3,000	2,730.41	3,000	-	9.87
10.4.1724 Drama Fees	500	-	-	(100.00)	#DIV/0!
10.4.1790 Child Care Fees	1,000	-	-	(100.00)	#DIV/0!
10.4.1811 Textbook Fees	160,000	180,111.17	171,000	6.88	(5.06)
Total:	220,500	256,638.36	236,000		
10.4.1920 Contribution/Donations	1,000	-	1,000	-	#DIV/0!
10.4.1930 Impact Fees	1,000	-	1,000	-	#DIV/0!
10.4.1950 Refund Prior Exp	10,000	3,321.23	10,000	-	201.09
10.4.1999 Other Local	10,000	76,565.78	10,000	-	(86.94)
Total:	22,000	79,887.01	22,000		
10.4.3001 Evidenced Based Funding	1,077,100	1,077,026.08	1,078,200	0.10	0.11
Total:	1,077,100	1,077,026.08	1,078,200		
10.4.3100 Special Ed Private	300,000	344,910.99	325,000	8.33	(5.77)
Total:	300,000	344,910.99	325,000		
10.4.3299 Career Development Grant	1,400	1,683.15	1,500	7.14	-
10.4.3999 Other State Grants	1,000	1,154.66	1,000	-	(13.39)
Total:	2,400	2,837.81	2,500		
10.4.4215 Special Milk Program	10,000	19,205.37	17,500	75.00	(8.88)
10.4.4300 Title I	61,000	102,846.00	80,600	32.13	(21.63)
10.4.4620 Flow Through Part B	460,800	606,646.00	473,000	2.65	(22.03)
10.4.4600 Flow Through Preschool	16,000	20,070.00	16,200	1.25	(19.28)
10.4.4991 Medicaid Admin. Outreach	17,000	15,713.29	16,000	(5.88)	1.82
10.4.4998 ESSER III	87,000	86,324.00	-	(100.00)	(100.00)
10.4.4998 IDEA ARP	97,500	76,994.00	20,500	(78.97)	(73.37)
10.4.4998 IDEA Preschool ARP	9,600	7,625.00	2,100	(78.13)	(72.46)
10.4.4930 Title II	22,000	27,835.00	19,600	(10.91)	(29.59)
Total:	780,900	963,258.66	645,500		
Subtotal	22,227,900	23,305,987.20	24,551,700	10.45	5.35
10.6.7110 Transfers In - Abolish WC	5,000,000	5,000,000.00	-	(100.00)	(100.00)
GRAND TOTAL:	27,227,900	28,305,987.20	24,551,700	(9.83)	(13.26)

River Forest Public Schools District 90
Proposed Tentative Budget 2023-24

Education Fund - Expenditures	2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
Regular Programs					
Salaries	7,498,000	7,527,565.62	7,970,700	6.30	5.89
Employee Benefits	1,881,200	1,883,565.49	2,077,800	10.45	10.31
Purchased Services	129,900	104,604.56	139,100	7.08	32.98
Supplies	603,100	483,968.43	480,200	(20.38)	(0.78)
Capital Outlay	26,800	39,340.92	38,600	44.03	(1.88)
Dues and Fees	1,500	400.00	1,500	-	275.00
Non-Capital Equip	6,000	4,625.34	6,000	-	29.72
	10,146,500	10,044,070.36	10,713,900		
Special Education					
Salaries	2,072,500	2,075,787.02	2,227,800	7.49	7.32
Employee Benefits	594,300	571,660.85	587,100	(1.21)	2.70
Purchased Services	454,000	358,123.79	367,000	(19.16)	2.48
Supplies	28,000	30,806.56	27,500	(1.79)	(10.73)
Capital Outlay	2,200	2,078.91	-	(100.00)	(100.00)
	3,151,000	3,038,457.13	3,209,400		
Special Education Admin					
Salaries	304,200	290,684.71	223,200	(26.63)	(23.22)
Employee Benefits	71,500	88,252.15	71,400	(0.14)	(19.10)
Purchased Services	3,000	999.00	3,000	-	200.30
Supplies	30,600	25,747.03	45,600	49.02	77.11
Capital Outlay	90,800	84,418.77	3,300	(96.37)	(96.09)
	500,100	490,101.66	346,500		
Early Childhood					
Salaries	141,300	148,192.27	151,000	6.86	1.89
Employee Benefits	28,400	30,718.72	36,400	28.17	18.49
Purchased Services	45,000	49,681.53	53,600	19.11	7.89
Supplies	9,500	12,167.10	10,100	6.32	(16.99)
Capital Outlay	9,100	7,624.80	-	(100.00)	(100.00)
	233,300	248,384.42	251,100		
Title I					
Salaries	90,500	90,368.95	110,800	22.43	22.61
Employee Benefits	26,000	26,350.44	36,700	41.15	39.28
Supplies	1,500	-	-	(100.00)	#DIV/0!
	118,000	116,719.39	147,500		
Interscholastic					
Salaries	155,000	137,803.85	144,700	(6.65)	5.00
Employee Benefits	17,700	14,466.09	16,600	(6.21)	14.75
Purchased Services	14,600	22,944.39	19,200	31.51	(16.32)
Supplies	7,500	7,488.43	7,600	1.33	1.49
Capital Outlay	1,500	-	-	(100.00)	#DIV/0!
	196,300	182,702.76	188,100		
Summer School					
Salaries	169,800	157,867.44	163,300	(3.83)	3.44
Employee Benefits	21,800	21,136.69	22,300	2.29	5.50
Purchased Services	79,400	79,208.75	39,400	(50.38)	(50.26)
Supplies	10,000	4,197.47	7,600	(24.00)	81.06
	281,000	262,410.35	232,600		

**River Forest Public Schools District 90
Proposed Tentative Budget 2023-24**

Education Fund - Expenditures	2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
Summer Curriculum					
Salaries	75,600	72,159.62	76,100	0.66	5.46
	75,600	72,159.62	76,100		
Gifted					
Salaries	89,100	89,031.78	93,500	4.94	5.02
Employee Benefits	20,100	19,993.20	21,500	6.97	7.54
Supplies	500	-	500	-	#DIV/0!
	109,700	109,024.98	115,500		
Bilingual					
Salaries	215,200	214,986.59	225,900	4.97	5.08
Employee Benefits	63,900	62,404.95	63,400	(0.78)	1.59
Supplies	3,000	3,057.71	3,200	6.67	4.65
	282,100	280,449.25	292,500		
Special Education Tuition	815,000	739,771.74	750,000	(7.98)	1.38
Social Work					
Salaries	438,400	442,689.26	457,500	4.36	3.35
Employee Benefits	123,000	108,857.40	125,600	2.11	15.38
Purchased Services	51,400	55,472.59	50,000	(2.72)	(9.87)
Supplies	3,000	4,065.93	3,000	-	(26.22)
	615,800	611,085.18	636,100		
Health Clerk					
Salaries	256,800	282,668.00	240,000	(6.54)	(15.09)
Employee Benefits	41,200	48,349.58	43,900	6.55	(9.20)
Purchased Services	-	1,703.55	41,000		
Supplies	6,000	4,570.42	6,000	-	31.28
	304,000	337,291.55	330,900		
Psychologist					
Salaries	62,200	62,125.72	191,400	207.72	208.08
Employee Benefits	35,600	14,125.30	52,700	48.03	273.09
Purchased Services	84,000	161,645.29	17,500	(79.17)	(89.17)
Supplies	3,000	1,000.15	3,000	-	199.96
	184,800	238,896.46	264,600		
Speech					
Salaries	235,900	223,055.51	243,100	3.05	8.99
Employee Benefits	64,800	70,074.76	72,600	12.04	3.60
Purchased Services	255,000	190,501.70	189,000	(25.88)	(0.79)
Supplies	9,600	2,876.41	6,000	(37.50)	108.59
	565,300	486,508.38	510,700		
Improvement of Instruct.					
Salaries	498,900	685,816.99	719,900	44.30	4.97
Employee Benefits	56,600	71,011.14	81,400	43.82	14.63
Purchased Services	150,700	147,158.34	132,100	(12.34)	(10.23)
Supplies	1,200	1,134.00	6,300	425.00	455.56
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	707,400	905,120.47	939,700		

**River Forest Public Schools District 90
Proposed Tentative Budget 2023-24**

Education Fund - Expenditures	2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
Library					
Salaries	284,300	288,432.40	302,300	6.33	4.81
Employee Benefits	78,900	71,475.89	76,500	(3.04)	7.03
Purchased Services	1,200	-	1,200	-	#DIV/0!
Supplies	40,000	44,169.06	40,000	-	(9.44)
Capital Outlay	6,000	-	6,000	-	#DIV/0!
	<u>410,400</u>	<u>404,077.35</u>	<u>426,000</u>		
Technology					
Salaries	394,000	425,427.91	438,900	11.40	3.17
Employee Benefits	65,800	65,831.18	70,600	7.29	7.24
Purchased Services	153,100	175,953.85	175,100	14.37	(0.49)
Supplies	52,000	37,616.61	46,000	(11.54)	22.29
Capital Outlay	400,000	373,894.71	376,000	(6.00)	0.56
	<u>1,064,900</u>	<u>1,078,724.26</u>	<u>1,106,600</u>		
Board					
Employee Benefits	47,800	46,649.00	65,600	37.24	40.62
Purchased Services	185,700	179,629.91	192,600	3.72	7.22
Dues and Fees	19,500	24,430.03	25,500	30.77	4.38
	<u>253,000</u>	<u>250,708.94</u>	<u>283,700</u>		
Executive Administration					
Salaries	573,600	565,565.32	573,300	(0.05)	1.37
Employee Benefits	167,400	167,859.22	178,800	6.81	6.52
Purchased Services	56,100	56,433.30	59,700	6.42	5.79
Supplies	15,000	15,149.28	15,000	-	(0.99)
Capital Outlay	4,200	-	4,200	-	#DIV/0!
Dues and Fees	10,800	6,986.28	7,500	(30.56)	7.35
	<u>827,100</u>	<u>811,993.40</u>	<u>838,500</u>		
Tort Immunity					
Salaries	72,900	72,900.00	72,900	-	-
Employee Benefits	3,900	3,861.00	3,900	-	1.01
Purchased Services	537,800	472,747.33	494,000	(8.14)	4.50
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>614,600</u>	<u>549,508.33</u>	<u>570,800</u>		
Building Principals					
Salaries	902,400	911,028.53	944,900	4.71	3.72
Employee Benefits	235,800	227,373.27	263,500	11.75	15.89
Purchased Services	6,000	4,091.61	6,000	-	46.64
Supplies	16,500	20,644.19	16,500	-	(20.07)
Capital Outlay	6,000	-	6,000	-	#DIV/0!
Dues and Fees	1,500	-	1,500	-	#DIV/0!
	<u>1,168,200</u>	<u>1,163,137.60</u>	<u>1,238,400</u>		
Business Office					
Salaries	390,300	390,046.71	408,900	4.77	4.83
Employee Benefits	106,200	105,675.99	114,600	7.91	8.44
Purchased Services	11,400	1,700.11	3,900	(65.79)	129.40
Supplies	3,000	1,200.90	1,500	(50.00)	24.91
Capital Outlay	3,300	-	3,300	-	#DIV/0!
	<u>514,200</u>	<u>498,623.71</u>	<u>532,200</u>		

**River Forest Public Schools District 90
Proposed Tentative Budget 2023-24**

Education Fund - Expenditures	2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
Lunch Program					
Salaries	441,400	353,985.43	355,000	(19.57)	0.29
Employee Benefits	50,000	37,727.42	40,300	(19.40)	6.82
Supplies	27,000	40,845.87	42,000	55.56	2.83
	<u>518,400</u>	<u>432,558.72</u>	<u>437,300</u>		
Internal Services/Subs					
Salaries	419,000	389,072.14	391,100	(6.66)	0.52
Employee Benefits	45,500	33,332.58	33,400	(26.59)	0.20
	<u>464,500</u>	<u>422,404.72</u>	<u>424,500</u>		
Community Services					
Salaries	105,800	105,768.00	132,700	25.43	25.46
Employee Benefits	27,200	27,176.02	7,400	(72.79)	(72.77)
Printing	7,500	12,753.33	13,000	73.33	1.93
Communications	3,000	3,087.00	1,000	(66.67)	(67.61)
Supplies	4,500	25.57	1,000	(77.78)	3,810.83
Capital Outlay	1,100	-	1,100	-	#DIV/0!
	<u>149,100</u>	<u>148,809.92</u>	<u>156,200</u>		
Private Schools Grants					
Title II Consultant	6,800	4,259.25	7,300	7.35	71.39
	<u>6,800</u>	<u>4,259.25</u>	<u>7,300</u>		
Payment to Other Govt Dist					
Payment for Other SpEd Progr	72,000	46,667.00	89,000	23.61	90.71
	<u>72,000</u>	<u>46,667.00</u>	<u>89,000</u>		
Contingency					
	100,000	-	50,000	(50.00)	#DIV/0!
Transfers					
	<u>93,600</u>	<u>98,954.79</u>	<u>99,900</u>	6.73	0.96
TOTAL EXPENDITURES	<u>24,542,700</u>	<u>24,073,581.69</u>	<u>25,265,600</u>		

**River Forest Public Schools District 90
Proposed Tentative Budget 2023-24**

Education Fund - Expenditures	2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
Salaries	15,887,100	16,003,029.77	16,858,900	6.12	5.35
Employee Benefits	3,874,600	3,817,928.33	4,164,000	7.47	9.06
Purchased Services	2,235,600	2,082,699.18	2,004,700	(10.33)	(3.75)
Supplies	874,500	740,731.12	768,600	(12.11)	3.76
Capital Outlay	551,000	507,358.11	438,500	(20.42)	(13.57)
Other, Including Tuition	1,020,300	818,255.05	925,000	(9.34)	13.05
Non-Capital Equipment	6,000	4,625.34	6,000	-	29.72
Transfers	93,600	98,954.79	99,900	6.73	0.96
TOTAL EXPENDITURES	24,542,700	24,073,581.69	25,265,600	2.95	4.95

River Forest Public Schools District 90
Proposed Tentative Budget - Education Fund Summary with Comparisons to Previous Year Actual
Fiscal Years 2024 and 2023

<u>Education Fund - Expenditures</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Budget</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Proposed</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>
Salaries	15,771,904	15,887,100	115,196	0.7%	16,003,029.77	16,858,900	855,870	5.4%
Employee Benefits	3,633,273	3,874,600	241,327	6.6%	3,817,928.33	4,164,000	346,072	9.1%
Purchased Services	2,200,089	2,235,600	35,511	1.6%	2,082,699.18	2,004,700	(77,999)	-3.8%
Supplies	570,409	874,500	304,091	53.3%	740,731.12	768,600	27,869	3.8%
Capital Outlay	455,599	551,000	95,401	20.9%	507,358.11	438,500	(68,858)	-13.6%
Other, Including Tuition	732,631	1,020,300	287,669	39.3%	818,255.05	925,000	106,745	13.1%
Non-Capital Equipment	4,980	6,000	1,020	20.5%	4,625.34	6,000	1,375	29.7%
Transfers	103,488	93,600	(9,888)	-9.6%	98,954.79	99,900	945	1.0%
TOTAL EXPENDITURES	<u>23,472,374</u>	<u>24,542,700</u>	<u>1,070,326</u>	4.6%	<u>24,073,581.69</u>	<u>25,265,600</u>	<u>1,192,018</u>	5.0%

Salaries increase of \$855,870 represented mainly by the following:

5.00% increase and contractual increase for certified personnel per union contract, plus adjusting for change in number of FTE's and other compensation-based clauses in the RFEA CBA and a 4.00% increase and contractual increases for aides per union contract, plus adjusting for change in number of FTE's and compensation-based clauses in the RFESP CBA.
 3.90% average increase for non-bargaining unt personnel, adjusting for change in number of employees.
 \$7,500 in scheduled educational lane increases for certified staff.

Employee Benefits increase of \$346,072 represented mainly by the following:

9.06% weighted average increase in health insurance premiums, adjusted for the change in number of FTE's

Purchased Services decrease of \$77,999 represented mainly by the following:

\$40,000 decrease in Summer school costs due to potential final year of Power Scholars Academy program.
 \$144,000 decrease in Psychological costs due to elimination of outside contractors being replaced by employees.
 \$39,000 increase in Health clerk costs due to a need for contracted help to cover an employee FMLA leave.
 \$26,000 increase in the cost of crossing guards.
 \$13,000 increase in the District's portion of allocated costs from the Township School Treasurer.
 \$20,300 increase in curriculum and instruction professional development across the District .

Capital Outlay decrease of \$68,858 represented mainly by the following:

\$10,200 increase in Executive Admin and Office of the Principal equipment.
 \$89,000 decrease in Special Education equipment from technology equipment purchased in prior year with IDEA ARP grant funds.

Other, Including Tuition increase of \$106,745 represented mainly by the following:

\$54,000 increase in Special Education out of district Tuition
 \$50,000 to re-establish Contingency account.

**River Forest Public Schools District 90
Proposed Tentative Budget 2023-24**

O & M Fund - Revenue	2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
20.4.1111 Property Tax Levy	2,060,000	1,954,837.39	2,130,000	3.40	8.96
20.4.1230 CPPRT	60,000	181,492.11	60,000	-	(66.94)
20.4.1510 Interest on Investments	1,000	9,748.64	1,000	-	(89.74)
20.4.1910 Building Rental-Other	8,000	6,000.00	8,000	-	33.33
20.4.1999 Other Local	20,000	8,287.26	15,000	(25.00)	81.00
20.6.7110 Transf Int - Abate WC	-	-	-	#DIV/0!	#DIV/0!
Grand Total:	<u>2,149,000</u>	<u>2,160,365.40</u>	<u>2,214,000</u>	3.02	2.48

**River Forest Public Schools District 90
Proposed Tentative Budget 2023-24**

O & M Fund - Expenditures		2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
2540.1170.001	Custodial Salaries - Lincoln	174,100	171,663.85	166,300	(4.48)	(3.12)
2540.1170.002	Custodial Salaries - Roosevelt	271,000	263,240.14	281,400	3.84	6.90
2540.1170.004	Custodial Salaries - Willard	174,700	171,923.77	181,300	3.78	5.45
2540.1300.001	Custodial Overtime - Lincoln	30,000	10,966.02	15,000	(50.00)	36.79
2540.1300.002	Custodial Overtime - Roosevelt	20,000	10,716.66	15,000	(25.00)	39.97
2540.1300.004	Custodial Overtime - Willard	15,000	8,575.85	15,000	-	74.91
2540.1350.001	Part-Time Salaries - Lincoln	5,000	-	1,000	(80.00)	#DIV/0!
2540.1350.002	Part-Time Salaries - Roosevelt	5,000	-	1,000	(80.00)	#DIV/0!
2540.1350.004	Part-Time Salaries - Willard	5,000	-	1,000	(80.00)	#DIV/0!
2540.220.001	Insurance - Lincoln	57,500	57,620.59	43,900	(23.65)	(23.81)
2540.220.002	Insurance - Roosevelt	113,200	116,247.10	134,100	18.46	15.36
2540.220.004	Insurance - Willard	75,500	75,257.24	64,000	(15.23)	(14.96)
2540.2500.001	Uniforms - Lincoln	500	609.95	700	40.00	14.76
2540.2500.002	Uniforms - Roosevelt	500	609.95	700	40.00	14.76
2540.2500.004	Uniforms - Willard	500	609.98	700	40.00	14.76
2540.310.001	Architect's Fees - Lincoln	2,000	-	2,000	-	#DIV/0!
2540.310.002	Architect's Fees - Roosevelt	2,000	3,945.00	2,000	-	(49.30)
2540.310.004	Architect's Fees - Willard	2,000	-	2,000	-	#DIV/0!
2540.320.001	Property Services - Lincoln	45,000	74,743.16	50,000	11.11	(33.10)
2540.320.002	Property Services - Roosevelt	40,000	46,049.05	50,000	25.00	8.58
2540.320.004	Property Services - Willard	45,000	86,623.41	50,000	11.11	(42.28)
2540.321.001	Sanitation - Lincoln	8,000	8,692.72	9,000	12.50	3.53
2540.321.002	Sanitation - Roosevelt	15,000	17,174.68	17,500	16.67	1.89
2540.321.004	Sanitation - Willard	15,000	15,409.04	16,000	6.67	3.84
2540.322.001	Cleaning Services - Lincoln	4,400	4,690.00	4,400	-	(6.18)
2540.322.002	Cleaning Services - Roosevelt	4,400	4,690.00	4,400	-	(6.18)
2540.322.004	Cleaning Services - Willard	5,500	4,690.00	5,500	-	17.27
2540.325.001	Rentals - Lincoln	500	-	300	(40.00)	#DIV/0!
2540.325.002	Rentals - Roosevelt	500	-	300	(40.00)	#DIV/0!
2540.325.004	Rentals - Willard	500	-	300	(40.00)	#DIV/0!
2540.3240.001	Grounds Maint - Lincoln	25,900	27,681.53	19,000	(26.64)	(31.36)
2540.3240.002	Grounds Maint - Roosevelt	26,000	26,883.54	26,000	-	(3.29)
2540.3240.004	Grounds Maint - Willard	35,800	40,571.91	22,000	(38.55)	(45.78)
2540.3280.001	Exterminator - Lincoln	5,000	5,216.46	5,500	10.00	5.44
2540.3280.002	Exterminator - Roosevelt	-	2,286.00	2,500	#DIV/0!	9.36
2540.3280.004	Exterminator - Willard	1,000	984.70	1,000	-	1.55
2540.332.001	Travel/Conference - Lincoln	125	54.34	100	(20.00)	84.03
2540.332.002	Travel/Conference - Roosevelt	250	54.34	100	(60.00)	84.03
2540.332.004	Travel/Conference - Willard	125	54.34	100	(20.00)	84.03

**River Forest Public Schools District 90
Proposed Tentative Budget 2023-24**

O & M Fund - Expenditures		2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
2540.3420.001	Telephones - Lincoln	39,000	41,956.42	42,000	7.69	0.10
2540.3420.002	Telephones - Roosevelt	44,000	37,678.27	43,000	(2.27)	14.12
2540.3420.004	Telephones - Willard	39,000	29,897.23	35,000	(10.26)	17.07
2540.370.001	Water/Sewer - Lincoln	6,000	5,933.11	6,000	-	1.13
2540.370.002	Water/Sewer - Roosevelt	9,500	9,119.63	9,500	-	4.17
2540.370.004	Water/Sewer - Willard	5,000	4,268.51	5,000	-	17.14
2540.3820.001	Commercial Property Ins. - Linc	3,800	3,722.00	4,600	21.05	23.59
2540.3820.002	Commercial Property Ins. - Roos	7,500	7,443.00	9,200	22.67	23.61
2540.3820.004	Commercial Property Ins. - Will	3,800	3,722.00	4,600	21.05	23.59
2540.390.001	Other Purchased Services - L	2,500	4,279.58	10,400	316.00	143.01
2540.390.002	Other Purchased Services - R	3,500	5,917.95	6,000	71.43	1.39
2540.390.004	Other Purchased Services - W	2,500	3,462.38	4,500	80.00	29.97
2540.410.001	Custodial Supplies - Lincoln	30,000	29,944.88	32,000	6.67	6.86
2540.410.002	Custodial Supplies - Roosevelt	40,000	47,446.47	42,000	5.00	(11.48)
2540.410.004	Custodial Supplies - Willard	30,000	41,780.19	32,000	6.67	(23.41)
2540.4650.001	Natural Gas - Lincoln	25,000	26,111.58	27,000	8.00	3.40
2540.4650.002	Natural Gas - Roosevelt	32,000	32,451.54	33,000	3.13	1.69
2540.4650.004	Natural Gas - Willard	20,000	22,522.68	23,000	15.00	2.12
2540.4660.001	Electricity - Lincoln	35,000	24,038.06	30,000	(14.29)	24.80
2540.4660.002	Electricity - Roosevelt	70,000	53,155.89	60,000	(14.29)	12.88
2540.4660.004	Electricity - Willard	35,000	24,633.56	30,000	(14.29)	21.79
2540.530	Building Improvements	20,000	-	-	(100.00)	#DIV/0!
2540.540	Site Improvements	100,000	122,340.98	198,000	98.00	61.84
2540.6000.690	Contingency	<u>25,000</u>	<u>-</u>	<u>275,000</u>	1,000.00	-
	Subtotal	1,859,600	1,840,361.23	2,172,900	16.85	18.07
20.7.8840	Transfer to Cap Proj Fund	<u>300,000</u>	<u>82,843.02</u>	<u>719,800</u>	-	-
	Grand Total:	<u>2,159,600</u>	<u>1,923,204.25</u>	<u>2,892,700</u>	33.95	50.41

River Forest Public Schools District 90
Proposed Tentative Budget 2023-24

Transportation Fund - Revenues		2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
40.4.1113	Property Tax Levy	785,000	777,611.82	1,065,000	35.67	36.96
40.4.1510	Interest on Investments	1,000	6,695.31	1,000	-	(85.06)
40.4.3500	Reg Ed. Reimbursement	500	118.81	500	-	320.84
40.4.3510	Special Ed. Reimbursement	<u>615,000</u>	<u>777,574.22</u>	<u>750,000</u>	21.95	(3.55)
	Grand Total:	<u>1,401,500</u>	<u>1,562,000.16</u>	<u>1,816,500</u>	29.61	16.29

Transportation Fund - Expenditures		2022-23 Budget	2022-23 Actual	2023-24 Proposed	% Change From Budget	% Change From Actual
2550.3300.001	Homeless - Lincoln	5,000	-	1,000	(80.00)	#DIV/0!
2550.3300.002	Homeless - Roosevelt	5,000	-	1,000	(80.00)	#DIV/0!
2550.3300.004	Homeless - Willard	5,000	-	1,000	(80.00)	#DIV/0!
2550.3310.001	Exceptional Child - Lincoln	147,000	139,437.35	195,600	33.06	40.28
2550.3310.002	Exceptional Child - Roosevelt	862,000	715,198.32	858,900	(0.36)	20.09
2550.3310.004	Exceptional Child - Willard	121,000	300,144.53	100,500	(16.94)	(66.52)
2550.3330.001	Field Trips - Lincoln	15,000	2,534.77	7,500	(50.00)	195.88
2550.3330.002	Field Trips - Roosevelt	50,000	45,745.05	50,000	-	9.30
2550.3330.004	Field Trips - Willard	15,000	4,313.50	7,500	(50.00)	73.87
2550.3331.001	Interscholastic - Lincoln	15,000	3,024.63	10,000	(33.33)	230.62
2550.3331.002	Interscholastic - Roosevelt	65,000	83,769.20	85,000	30.77	1.47
2550.3331.004	Interscholastic - Willard	15,000	2,564.95	10,000	(33.33)	289.87
	540 Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	8140 Permanent Transfer of interest	-	-	-	#DIV/0!	#DIV/0!
	Grand Total:	<u>1,320,000</u>	<u>1,296,732.30</u>	<u>1,328,000</u>	0.61	2.41

**River Forest Public Schools District 90
Proposed Tentative Budget 2023-24**

Capital Projects Fund - Revenue		2022-23 Budget	2022-23 Actual	2023-24 Proposed
60.6.7800	Transfer from O&M	300,000	82,843.02	719,800
	Grand Total:	<u>300,000</u>	<u>82,843.02</u>	<u>719,800</u>

Capital Projects Fund - Expenditures		2022-23 Budget	2022-23 Actual	2023-24 Proposed
2530.310.001	Professional Services - Linc	10,000	21,140.00	14,400
2530.310.002	Professional Services - Roos	2,000	-	-
2530.310.004	Professional Services - Will	5,000	4,165.00	-
2530.530.001	Building Impr - Lincoln	150,000	30,866.64	615,700
2530.530.002	Building Impr - Roosevelt	21,000	20,535.00	57,900
2530.530.004	Building Impr - Willard	<u>112,000</u>	<u>6,136.38</u>	<u>31,800</u>
	Grand Total:	<u>300,000</u>	<u>82,843.02</u>	<u>719,800</u>

**River Forest Public Schools District 90
Proposed Tentative Budget 2023-24**

Life Safety Fund - Revenues		2022-23 Budget	2022-23 Actual	2023-24 Proposed
90.4.1111	Property Tax Levy	260,000	244,965.96	127,000
90.4.1510	Interest on Investments	<u>2,000</u>	<u>9,522.97</u>	<u>4,000</u>
	Grand Total:	<u>262,000</u>	<u>254,488.93</u>	<u>131,000</u>

Life Safety Fund - Expenditures		2022-23 Budget	2022-23 Actual	2023-24 Proposed
2530.310.001	Professional Services - Linc	23,000	52,251.90	41,300
2530.310.002	Professional Services - Roos	31,000	60,788.50	31,000
2530.310.004	Professional Services - Will	11,000	17,668.00	2,000
2530.530.001	Lincoln	310,000	326,989.86	42,100
2530.530.002	Roosevelt	520,000	543,785.63	361,200
2530.530.004	Willard	<u>405,000</u>	<u>400,974.37</u>	<u>8,000</u>
	Grand Total:	<u>1,300,000</u>	<u>1,402,458.26</u>	<u>485,600</u>

**River Forest Public Schools District 90
Proposed Tentative Budget Summary - Operating Funds
Fiscal Year 2024**

	<u>Education Fund</u>	<u>O & M Fund</u>	<u>Transportation Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
Fund Balance, 6/30/23, unaudited	\$ 28,795,454	\$ 1,308,286	\$ 764,251	\$ 117,431	\$ 30,985,422
Receipts	24,551,700	2,214,000	1,816,500	117,000	28,699,200
Bond Proceeds	-	-	-	4,500,000	4,500,000
Transfers In	-	-	-	-	-
Expenditures	(25,165,700)	(2,172,900)	(1,328,000)	-	(28,666,600)
Transfers Out	<u>(99,900)</u>	<u>(719,800)</u>	<u>-</u>	<u>-</u>	<u>(819,700)</u>
Fund Balance, 6/30/24	<u>\$ 28,081,554</u>	<u>\$ 629,586</u>	<u>\$ 1,252,751</u>	<u>\$ 4,734,431</u>	<u>\$ 34,698,322</u>
Excess of receipts and other financing sources over expenditures and other financing uses					\$ 3,712,900
Less: Bond Proceeds					<u>4,500,000</u>
Excess/(deficiency) of receipts and other financing sources over (under) expenditures and other financing uses (excluding bond proceeds)					<u>\$ (787,100)</u>
Direct Revenues per ISBE form					\$ 28,699,200
Direct Expenditures per ISBE form					<u>(28,666,600)</u>
Operating Fund Excess/(Deficiency) per ISBE form					<u>\$ 32,600</u>

**River Forest Public Schools District 90
Proposed Tentative Budget Summary - Non Operating Funds
Fiscal Year 2024**

	Debt Service Fund	IMRF Fund	Capital Projects Fund	Life Safety Fund	Total
Fund Balance, 6/30/23, unaudited	\$ 1,931,029	\$ 69,772	\$ -	\$ 354,667	\$ 2,355,468
Receipts	1,650,000	688,000	-	131,000	
Transfers In	99,900	-	719,800	-	
Expenditures	(1,907,900)	(647,800)	(719,800)	(485,600)	
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balance, 6/30/24	<u>\$ 1,773,029</u>	<u>\$ 109,972</u>	<u>\$ -</u>	<u>\$ 67</u>	<u>\$ 1,883,068</u>