



RIVER  
FOREST  
PUBLIC  
SCHOOLS

Administration Building  
7776 Lake Street  
River Forest, Illinois  
60305  
708 ● 771 ● 8282  
Fax 708 ● 771 ● 8291

# MEMO

Date: 8/14/25  
To: Dr. Ed Condon  
From: Anthony Cozzi AC  
RE: 2025-26 Budget - Draft #2

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Enclosed please find Draft #2 of the 2025-2026 Budget that includes the changes since the previous version that was discussed at the last Finance Committee Meeting. The changes are shown in a larger font size and in **BOLD**.

The Education Fund receipts increased by \$201,200. This was due to an increase in Interest on Investments of \$200,000 plus an increase in Evidenced Based Funding of \$1,200 as we received our final allocation figure from ISBE. The Education Fund expenditures increased by \$105,600. This was due to a decrease in net updated salary and benefit information for the most recent hires of \$47,700; netted against an increase in Regular Program Supplies of \$20,900 to account for the additional Kindergarten section at Lincoln School plus the supplies needed for the new World Language curriculum; an increase in Regular Program Non-Capital Equipment of \$3,000; an increase in Special Education Tuition of \$126,000 to account for additional students; and an increase in Tort Immunity purchased services of \$3,400 for an estimated legal settlement payout. As a result, the change in the Education Fund 6-30-26 fund balance is an increase of \$95,600.

The Operations and Maintenance Fund receipts did not change. The Operations and Maintenance Fund expenditures increased by \$39,000. This was due to \$15,000 in unexpected HVAC repair costs as well as \$41,100 in additional grounds maintenance, all offset by a decrease in capital expenditures of \$17,100. As a result, the change in the Operations and Maintenance Fund 6-30-26 fund balance is a decrease of \$39,000.

The Debt Service Fund receipts did not change. Debt Service Fund expenditures increased by \$35 due to an increase in bond paying agent fees. As a result, the change in the Debt Service Fund 6-30-26 fund balance is a decrease of \$35.

Therefore, the cumulative effect of the above changes to the total budgeted Ending Fund Balance at 6-30-26 across all funds is an increase of \$56,565.

The Board has scheduled the second review of the budget at Tuesday's Board meeting. The amounts remain tentative proposed until the final resolution is reviewed and passed in September. We do expect some additional changes, especially if the collective bargaining negotiations result in an agreement prior to that date. The legal budget form will be on display from August 15<sup>th</sup> until September 16<sup>th</sup>. If you have any questions, please do not hesitate to call me.

Enclosures

# DRAFT #2

8/14/2025

## River Forest Public Schools District 90 Proposed Tentative Budget 2025-26

Education Fund - Revenue	2024-25 Proposed	2024-25 Actual	2025-26 Proposed	% Change From Budget	% Change From Actual
10.4.1110 Property Tax Levy	21,195,000	20,384,053.82	20,600,000	(2.81)	1.06
10.4.1140 Special Education Levy	<u>1,595,000</u>	<u>1,494,352.96</u>	<u>1,575,000</u>	(1.25)	5.40
Total:	22,790,000	21,878,406.78	22,175,000		
10.4.1230 CPPRT	300,000	232,362.88	225,000	(25.00)	(3.17)
10.4.1321 Summer School Tuition	<u>90,000</u>	<u>82,748.54</u>	<u>90,000</u>	-	8.76
Total:	90,000	82,748.54	90,000		
10.4.1510 Interest on Investments	600,000	1,494,472.90	<b>1,200,000</b>	100.00	(19.70)
10.4.1520 Gain/Loss on Investments	-	-		#DIV/0!	#DIV/0!
10.4.1610 Lunch Program Fees	280,000	309,479.38	315,000	12.50	1.78
10.4.1611 Milk Fees	<u>7,500</u>	<u>10,235.39</u>	<u>10,500</u>	40.00	2.59
Total:	287,500	319,714.77	325,500		
10.4.1721 Athletic Fees	34,000	39,193.85	41,000	20.59	4.61
10.4.1722 Music Fees	50,000	25,947.92	27,500	(45.00)	5.98
10.4.1723 Spring Musical Fees	3,000	5,185.92	5,200	73.33	0.27
10.4.1811 Textbook Fees	<u>168,000</u>	<u>258,994.53</u>	<u>262,000</u>	55.95	1.16
Total:	255,000	329,322.22	335,700		
10.4.1920 Contribution/Donations	1,000	500.00	1,000	-	100.00
10.4.1930 Impact Fees	6,000	-	6,000	-	#DIV/0!
10.4.1950 Refund Prior Exp	10,000	66,995.13	10,000	-	(85.07)
10.4.1999 Other Local	<u>10,000</u>	<u>38,051.60</u>	<u>10,000</u>	-	(73.72)
Total:	27,000	105,546.73	27,000		
10.4.3001 Evidenced Based Funding	<u>1,079,400</u>	<u>1,079,310.65</u>	<b>1,080,600</b>	0.11	0.12
Total:	1,079,400	1,079,310.65	1,080,600		
10.4.3100 Special Ed Private	<u>345,000</u>	<u>282,594.28</u>	<u>290,000</u>	(15.94)	2.62
Total:	345,000	282,594.28	290,000		
10.4.3299 Career Development Grant	1,500	891.00	1,500	-	-
10.4.3999 Other State Grants	<u>1,000</u>	<u>3,406.70</u>	<u>3,100</u>	210.00	(9.00)
Total:	2,500	4,297.70	4,600		
10.4.4215 Special Milk Program	17,500	24,934.53	19,000	8.57	(23.80)
10.4.4300 Title I	70,000	78,592.00	61,000	(12.86)	(22.38)
10.4.4620 Flow Through Part B	472,700	544,005.00	464,900	(1.65)	(14.54)
10.4.4600 Flow Through Preschool	16,200	18,728.00	16,200	-	(13.50)
10.4.4991 Medicaid Admin. Outreach	16,000	71,141.82	115,000	618.75	61.65
10.4.4930 Title II	<u>19,000</u>	<u>27,106.00</u>	<u>15,000</u>	(21.05)	(44.66)
Total:	611,400	764,507.35	691,100		
Subtotal	26,387,800	26,573,284.80	26,444,500	0.21	(0.48)
10.6.7110 Transfers In - Abolish WC	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!	#DIV/0!
GRAND TOTAL:	<u>26,387,800</u>	<u>26,573,284.80</u>	<u>26,444,500</u>	0.21	(0.48)

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>Education Fund - Expenditures</b>	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Regular Programs</b>					
Salaries	7,681,900	7,648,850.51	<b>8,404,900</b>	9.41	9.88
Employee Benefits	1,981,600	1,996,376.31	<b>2,170,900</b>	9.55	8.74
Purchased Services	130,800	116,821.73	131,000	0.15	12.14
Supplies	901,300	856,001.80	<b>445,100</b>	(50.62)	(48.00)
Capital Outlay	20,000	4,243.25	18,000	(10.00)	324.20
Dues and Fees	1,500	200.00	1,500	-	650.00
Non-Capital Equip	<u>5,000</u>	<u>3,448.57</u>	<u><b>8,000</b></u>	60.00	131.98
	10,722,100	10,625,942.17	<b>11,179,400</b>		
<b>Special Education</b>					
Salaries	2,317,700	2,306,630.73	<b>2,465,600</b>	6.38	6.89
Employee Benefits	623,700	616,263.20	<b>662,800</b>	6.27	7.55
Purchased Services	366,000	364,737.89	368,000	0.55	0.89
Supplies	23,000	21,992.73	22,000	(4.35)	0.03
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!	#DIV/0!
	3,330,400	3,309,624.55	<b>3,518,400</b>		
<b>Special Education Admin</b>					
Salaries	230,400	208,868.79	242,400	5.21	16.05
Employee Benefits	76,200	68,999.72	74,700	(1.97)	8.26
Purchased Services	3,000	1,334.00	3,000	-	124.89
Supplies	46,500	25,409.65	33,000	(29.03)	29.87
Capital Outlay	<u>14,400</u>	<u>9,800.00</u>	<u>9,900</u>	(31.25)	1.02
	370,500	314,412.16	363,000		
<b>Early Childhood</b>					
Salaries	252,100	237,550.48	266,700	5.79	12.27
Employee Benefits	75,500	80,998.82	94,500	25.17	16.67
Purchased Services	54,000	59,990.00	63,000	16.67	5.02
Supplies	47,000	51,026.75	26,600	(43.40)	(47.87)
Capital Outlay	<u>3,000</u>	<u>1,192.54</u>	<u>-</u>	(100.00)	(100.00)
	431,600	430,758.59	450,800		
<b>Title I</b>					
Salaries	114,600	114,509.85	121,500	6.02	6.10
Employee Benefits	37,000	36,977.88	38,500	4.05	4.12
Supplies	<u>-</u>	<u>1,350.00</u>	<u>-</u>	#DIV/0!	(100.00)
	151,600	152,837.73	160,000		
<b>Interscholastic</b>					
Salaries	190,400	212,490.62	218,800	14.92	2.97
Employee Benefits	21,600	22,247.43	24,900	15.28	11.92
Purchased Services	19,200	17,029.66	19,200	-	12.74
Supplies	7,500	5,494.20	7,500	-	36.51
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!	#DIV/0!
	238,700	257,261.91	270,400		
<b>Summer School</b>					
Salaries	171,500	168,506.17	173,800	1.34	3.14
Employee Benefits	25,300	25,437.09	24,200	(4.35)	(4.86)
Purchased Services	49,000	48,570.00	59,600	21.63	22.71
Supplies	<u>7,600</u>	<u>5,080.38</u>	<u>7,600</u>	-	49.60
	253,400	247,593.64	265,200		

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>Education Fund - Expenditures</b>	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Summer Curriculum</b>					
Salaries	80,800	84,758.62	61,500	(23.89)	(27.44)
	80,800	84,758.62	61,500		
<b>Gifted</b>					
Salaries	96,700	98,026.11	104,700	8.27	6.81
Employee Benefits	22,900	22,880.15	24,800	8.30	8.39
Supplies	500	-	500	-	#DIV/0!
	120,100	120,906.26	130,000		
<b>Bilingual</b>					
Salaries	233,600	233,411.36	251,300	7.58	7.66
Employee Benefits	67,500	67,290.96	72,700	7.70	8.04
Supplies	4,500	2,355.02	4,500	-	91.08
	305,600	303,057.34	328,500		
<b>Special Education Tuition</b>	765,000	669,665.50	<b>686,000</b>	(10.33)	2.44
<b>Social Work</b>					
Salaries	453,800	452,060.65	414,400	(8.68)	(8.33)
Employee Benefits	134,100	128,842.83	135,400	0.97	5.09
Purchased Services	70,000	66,537.89	122,000	74.29	83.35
Supplies	6,000	4,011.58	6,000	-	49.57
	663,900	651,452.95	677,800		
<b>Health Clerk</b>					
Salaries	274,400	291,781.60	299,300	9.07	2.58
Employee Benefits	47,100	47,045.36	60,400	28.24	28.39
Purchased Services	47,000	12,885.79	18,000		
Supplies	6,000	5,216.92	6,000	-	15.01
	374,500	356,929.67	383,700		
<b>Psychologist</b>					
Salaries	199,800	200,581.79	216,300	8.26	7.84
Employee Benefits	56,700	56,572.40	61,200	7.94	8.18
Purchased Services	17,500	21,133.72	24,000	37.14	13.56
Supplies	3,000	282.43	3,000	-	962.21
	277,000	278,570.34	304,500		
<b>Speech</b>					
Salaries	298,400	298,024.24	324,900	8.88	9.02
Employee Benefits	85,300	87,469.22	99,700	16.88	13.98
Purchased Services	201,000	208,075.09	218,600	8.76	5.06
Supplies	6,000	1,681.08	3,000	(50.00)	78.46
	590,700	595,249.63	646,200		
<b>Improvement of Instruct.</b>					
Salaries	862,200	797,827.01	564,400	(34.54)	(29.26)
Employee Benefits	97,300	78,635.50	63,900	(34.33)	(18.74)
Purchased Services	142,400	117,634.50	136,400	(4.21)	15.95
Supplies	6,300	5,533.06	11,700	85.71	111.46
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	1,108,200	999,630.07	776,400		

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>Education Fund - Expenditures</b>	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Library</b>					
Salaries	312,500	312,158.10	332,600	6.43	6.55
Employee Benefits	99,000	99,331.14	107,500	8.59	8.22
Purchased Services	-	-	-	#DIV/0!	#DIV/0!
Supplies	40,000	42,550.33	40,000	-	(5.99)
Capital Outlay	6,000	-	6,000	-	#DIV/0!
	<u>457,500</u>	<u>454,039.57</u>	<u>486,100</u>		
<b>Technology</b>					
Salaries	396,600	423,781.46	433,400	9.28	2.27
Employee Benefits	75,900	75,654.94	81,700	7.64	7.99
Purchased Services	175,100	277,705.88	233,100	33.12	(16.06)
Supplies	46,000	35,357.97	40,000	(13.04)	13.13
Capital Outlay	283,500	181,192.82	316,000	11.46	74.40
	<u>977,100</u>	<u>993,693.07</u>	<u>1,104,200</u>		
<b>Board</b>					
Employee Benefits	72,500	71,305.06	77,300	6.62	8.41
Purchased Services	228,300	192,495.40	180,300	(21.02)	(6.34)
Dues and Fees	28,500	25,843.60	28,500	-	10.28
	<u>329,300</u>	<u>289,644.06</u>	<u>286,100</u>		
<b>Executive Administration</b>					
Salaries	582,400	581,735.95	607,500	4.31	4.43
Employee Benefits	188,700	189,547.04	201,100	6.57	6.10
Purchased Services	62,700	47,291.65	61,800	(1.44)	30.68
Supplies	15,000	6,894.22	10,500	(30.00)	52.30
Capital Outlay	9,000	7,055.93	4,500	(50.00)	(36.22)
Dues and Fees	7,500	6,275.82	7,500	-	19.51
	<u>865,300</u>	<u>838,800.61</u>	<u>892,900</u>		
<b>Tort Immunity</b>					
Salaries	72,900	72,900.00	72,900	-	-
Employee Benefits	3,900	3,861.00	3,900	-	1.01
Purchased Services	516,200	556,729.04	<b>531,500</b>	2.96	(4.53)
Capital Outlay	8,000	7,887.80	-	(100.00)	(100.00)
	<u>601,000</u>	<u>641,377.84</u>	<b>608,300</b>		
<b>Building Principals</b>					
Salaries	871,800	872,449.58	899,300	3.15	3.08
Employee Benefits	286,900	310,428.45	285,300	(0.56)	(8.09)
Purchased Services	6,700	10,417.40	11,000	64.18	5.59
Supplies	24,000	27,094.77	24,000	-	(11.42)
Capital Outlay	17,800	8,634.10	6,000	(66.29)	(30.51)
Dues and Fees	1,500	878.00	1,500	-	70.84
	<u>1,208,700</u>	<u>1,229,902.30</u>	<u>1,227,100</u>		
<b>Business Office</b>					
Salaries	422,700	422,649.01	436,200	3.19	3.21
Employee Benefits	154,200	153,636.60	165,900	7.59	7.98
Purchased Services	4,500	2,546.21	4,500	-	76.73
Supplies	1,500	1,097.46	1,500	-	36.68
Capital Outlay	3,300	-	3,300	-	#DIV/0!
	<u>586,200</u>	<u>579,929.28</u>	<u>611,400</u>		

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>Education Fund - Expenditures</b>	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Lunch Program</b>					
Salaries	353,900	339,657.42	382,200	8.00	12.53
Employee Benefits	40,100	35,846.84	44,400	10.72	23.86
Supplies	42,000	42,577.34	45,700	8.81	7.33
	<u>436,000</u>	<u>418,081.60</u>	<u>472,300</u>		
<b>Internal Services/Subs</b>					
Salaries	404,500	496,058.28	459,500	13.60	(7.37)
Employee Benefits	35,000	35,592.57	50,900	45.43	43.01
	<u>439,500</u>	<u>531,650.85</u>	<u>510,400</u>		
<b>Community Services</b>					
Salaries	141,600	141,075.00	<b>151,400</b>	6.92	7.32
Employee Benefits	-	-	-	#DIV/0!	#DIV/0!
Travel	2,500	3,062.50	3,500		
Printing	30,000	24,401.93	31,000	3.33	27.04
Communications	1,000	286.11	1,000	-	249.52
Supplies	1,000	229.47	1,000	-	335.79
Capital Outlay	1,100	-	-	(100.00)	#DIV/0!
	<u>177,200</u>	<u>169,055.01</u>	<b>187,900</b>		
<b>Private Schools Grants</b>					
Title II Consultant	6,700	4,847.00	5,000	(25.37)	3.16
	<u>6,700</u>	<u>4,847.00</u>	<u>5,000</u>		
<b>Payment to Other Govt Dist</b>					
Payment for Other SpEd Progr	-	-	-	#DIV/0!	#DIV/0!
	<u>-</u>	<u>-</u>	<u>-</u>		
<b>Contingency</b>	50,000	-	50,000	-	#DIV/0!
<b>Transfers</b>	<u>136,700</u>	<u>136,542.67</u>	<u>133,100</u>	(2.63)	(2.52)
<b>TOTAL EXPENDITURES</b>	<u>26,055,300</u>	<u>25,686,214.99</u>	<b>26,776,600</b>		

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>Education Fund - Expenditures</b>	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b><u>TOTAL BY OBJECT (from previous pages)</u></b>					
Salaries	17,017,200	17,016,343.33	<b>17,905,500</b>	5.22	5.23
Employee Benefits	4,308,000	4,311,240.51	<b>4,626,600</b>	7.40	7.31
Purchased Services	2,133,600	2,154,533.39	<b>2,225,500</b>	4.31	3.29
Supplies	1,234,700	1,141,237.16	<b>739,200</b>	(40.13)	(35.23)
Capital Outlay	366,100	220,006.44	363,700	(0.66)	65.31
Other, Including Tuition	854,000	702,862.92	<b>775,000</b>	(9.25)	10.26
Non-Capital Equipment	5,000	3,448.57	<b>8,000</b>	60.00	131.98
Transfers	<u>136,700</u>	<u>136,542.67</u>	<u>133,100</u>	(2.63)	(2.52)
<b>TOTAL EXPENDITURES</b>	<u>26,055,300</u>	<u>25,686,214.99</u>	<u><b>26,776,600</b></u>	2.77	4.25



**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>O &amp; M Fund - Revenue</b>	<b>2024-25 Proposed</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
20.4.1111 Property Tax Levy	2,133,000	2,252,139.11	2,630,000	23.30	16.78
20.4.1230 CPPRT	45,000	77,454.27	45,000	-	(41.90)
20.4.1510 Interest on Investments	25,000	41,797.00	35,000	40.00	(16.26)
20.4.1910 Building Rental-Other	7,500	7,025.00	7,500	-	6.76
20.4.1999 Other Local	10,000	6,943.64	8,000	(20.00)	15.21
20.4.3699 Other State Sources	-	39,004.00	-	#DIV/0!	(100.00)
20.6.7110 Transf Int - Abate WC	-	-	-	#DIV/0!	#DIV/0!
Grand Total:	<u>2,220,500</u>	<u>2,424,363.02</u>	<u>2,725,500</u>	22.74	12.42

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>O &amp; M Fund - Expenditures</b>		<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2540.1170.001	Custodial Salaries - Lincoln	172,400	168,288.79	178,600	3.60	6.13
2540.1170.002	Custodial Salaries - Roosevelt	290,100	285,522.17	299,600	3.27	4.93
2540.1170.004	Custodial Salaries - Willard	187,700	186,018.68	194,500	3.62	4.56
2540.1300.001	Custodial Overtime - Lincoln	10,000	19,790.44	17,500	75.00	(11.57)
2540.1300.002	Custodial Overtime - Roosevelt	15,000	15,840.85	15,000	-	(5.31)
2540.1300.004	Custodial Overtime - Willard	10,000	5,906.37	7,500	(25.00)	26.98
2540.1350.001	Part-Time Salaries - Lincoln	1,000	1,335.00	1,000	-	(25.09)
2540.1350.002	Part-Time Salaries - Roosevelt	1,000	-	1,000	-	#DIV/0!
2540.1350.004	Part-Time Salaries - Willard	1,000	-	1,000	-	#DIV/0!
2540.220.001	Insurance - Lincoln	58,500	50,748.16	46,600	(20.34)	(8.17)
2540.220.002	Insurance - Roosevelt	114,600	98,940.15	120,200	4.89	21.49
2540.220.004	Insurance - Willard	109,600	110,774.75	97,500	(11.04)	(11.98)
2540.2500.001	Uniforms - Lincoln	500	802.10	1,000	100.00	24.67
2540.2500.002	Uniforms - Roosevelt	500	913.10	1,000	100.00	9.52
2540.2500.004	Uniforms - Willard	500	802.11	1,000	100.00	24.67
2540.310.001	Architect's Fees - Lincoln	2,000	48,118.66	2,000	-	(95.84)
2540.310.002	Architect's Fees - Roosevelt	2,000	-	2,000	-	#DIV/0!
2540.310.004	Architect's Fees - Willard	2,000	-	2,000	-	#DIV/0!
2540.320.001	Property Services - Lincoln	85,400	52,510.35	<b>65,000</b>	(23.89)	23.79
2540.320.002	Property Services - Roosevelt	82,300	73,559.01	<b>80,000</b>	(2.79)	8.76
2540.320.004	Property Services - Willard	62,000	53,178.89	<b>65,000</b>	4.84	22.23
2540.321.001	Sanitation - Lincoln	10,000	10,742.03	11,000	10.00	2.40
2540.321.002	Sanitation - Roosevelt	22,000	26,460.87	25,000	13.64	(5.52)
2540.321.004	Sanitation - Willard	18,000	20,257.04	20,000	11.11	(1.27)
2540.322.001	Cleaning Services - Lincoln	4,400	4,333.33	7,500	70.45	73.08
2540.322.002	Cleaning Services - Roosevelt	4,400	4,333.34	4,500	2.27	3.85
2540.322.004	Cleaning Services - Willard	5,500	5,403.33	5,600	1.82	3.64
2540.325.001	Rentals - Lincoln	300	-	3,900	1,200.00	#DIV/0!
2540.325.002	Rentals - Roosevelt	300	-	300	-	#DIV/0!
2540.325.004	Rentals - Willard	300	-	300	-	#DIV/0!
2540.3240.001	Grounds Maint - Lincoln	15,300	24,512.36	<b>44,200</b>	188.89	80.32
2540.3240.002	Grounds Maint - Roosevelt	17,300	22,784.78	<b>22,100</b>	27.75	(3.01)
2540.3240.004	Grounds Maint - Willard	18,000	14,837.36	<b>26,400</b>	46.67	77.93
2540.3280.001	Exterminator - Lincoln	5,500	9,542.29	9,500	72.73	(0.44)
2540.3280.002	Exterminator - Roosevelt	3,500	3,519.10	3,500	-	(0.54)
2540.3280.004	Exterminator - Willard	1,000	924.86	1,000	-	8.12
2540.332.001	Travel/Conference - Lincoln	100	92.66	100	-	7.92
2540.332.002	Travel/Conference - Roosevelt	100	92.66	100	-	7.92
2540.332.004	Travel/Conference - Willard	100	92.68	100	-	7.90

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>O &amp; M Fund - Expenditures</b>		<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2540.3420.001	Telephones - Lincoln	38,700	33,696.94	36,000	(6.98)	6.83
2540.3420.002	Telephones - Roosevelt	37,700	34,833.38	36,500	(3.18)	4.78
2540.3420.004	Telephones - Willard	29,700	26,455.16	28,000	(5.72)	5.84
2540.370.001	Water/Sewer - Lincoln	5,000	5,170.80	5,200	4.00	0.56
2540.370.002	Water/Sewer - Roosevelt	9,500	6,944.00	8,000	(15.79)	15.21
2540.370.004	Water/Sewer - Willard	6,000	5,852.80	6,000	-	2.52
2540.3820.001	Commercial Property Ins. - Linc	5,200	5,143.00	5,300	1.92	3.05
2540.3820.002	Commercial Property Ins. - Roos	10,300	10,286.00	10,600	2.91	3.05
2540.3820.004	Commercial Property Ins. - Will	5,200	5,143.00	5,300	1.92	3.05
2540.390.001	Other Purchased Services - L	3,500	6,187.04	4,800	37.14	(22.42)
2540.390.002	Other Purchased Services - R	10,400	14,900.48	9,100	(12.50)	(38.93)
2540.390.004	Other Purchased Services - W	3,500	6,160.10	4,800	37.14	(22.08)
2540.410.001	Custodial Supplies - Lincoln	35,000	43,133.44	40,000	14.29	(7.26)
2540.410.002	Custodial Supplies - Roosevelt	45,000	51,871.78	50,000	11.11	(3.61)
2540.410.004	Custodial Supplies - Willard	35,000	46,202.51	40,000	14.29	(13.42)
2540.4650.001	Natural Gas - Lincoln	24,000	17,004.29	22,000	(8.33)	29.38
2540.4650.002	Natural Gas - Roosevelt	30,000	22,258.23	25,000	(16.67)	12.32
2540.4650.004	Natural Gas - Willard	20,000	16,678.44	21,000	5.00	25.91
2540.4660.001	Electricity - Lincoln	47,000	39,383.73	46,000	(2.13)	16.80
2540.4660.002	Electricity - Roosevelt	94,000	85,888.02	88,000	(6.38)	2.46
2540.4660.004	Electricity - Willard	47,000	50,813.59	46,000	(2.13)	(9.47)
2540.530	Building Improvements	-	-	70,000	#DIV/0!	#DIV/0!
2540.540	Site Improvements	275,000	276,886.55	<b>498,700</b>	81.35	80.11
2540.6000.690	Contingency	<u>25,000</u>	<u>-</u>	<u>25,000</u>	-	-
	Subtotal	2,175,900	2,131,871.55	<b>2,515,400</b>	15.60	17.99
20.7.8840	Transfer to Cap Proj Fund	<u>-</u>	<u>-</u>	<u>469,000</u>	-	-
	Grand Total:	<u>2,175,900</u>	<u>2,131,871.55</u>	<u><b>2,984,400</b></u>	37.16	39.99

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>Transportation Fund - Revenues</b>		<b>2024-25 Proposed</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
40.4.1113	Property Tax Levy	830,000	775,517.07	605,000	(27.11)	(21.99)
40.4.1510	Interest on Investments	25,000	65,053.00	50,000	100.00	(23.14)
40.4.3500	Reg Ed. Reimbursement	500	328.32	500	-	52.29
40.4.3510	Special Ed. Reimbursement	<u>670,000</u>	<u>564,389.73</u>	<u>500,000</u>	(25.37)	(11.41)
Grand Total:		<u>1,525,500</u>	<u>1,405,288.12</u>	<u>1,155,500</u>	(24.25)	(17.77)

<b>Transportation Fund - Expenditures</b>		<b>2024-25 Proposed</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2550.3300.001	Homeless - Lincoln	1,000	-	1,000	-	#DIV/0!
2550.3300.002	Homeless - Roosevelt	1,000	-	26,200	2,520.00	#DIV/0!
2550.3300.004	Homeless - Willard	1,000	1,800.00	2,000	100.00	11.11
2550.3310.001	Exceptional Child - Lincoln	143,000	185,496.04	-	(100.00)	(100.00)
2550.3310.002	Exceptional Child - Roosevelt	729,000	724,508.07	900,000	23.46	24.22
2550.3310.004	Exceptional Child - Willard	108,000	119,065.78	-	(100.00)	(100.00)
2550.3330.001	Field Trips - Lincoln	4,000	5,631.12	6,000	50.00	6.55
2550.3330.002	Field Trips - Roosevelt	42,000	84,407.54	89,000	111.90	5.44
2550.3330.004	Field Trips - Willard	7,000	13,435.71	14,000	100.00	4.20
2550.3331.001	Interscholastic - Lincoln	5,000	3,581.50	5,000	-	39.61
2550.3331.002	Interscholastic - Roosevelt	99,000	76,812.72	81,000	(18.18)	5.45
2550.3331.004	Interscholastic - Willard	7,000	4,846.81	5,000	(28.57)	3.16
540 Capital Outlay		-	-	-	#DIV/0!	#DIV/0!
8140 Permanent Transfer of interest		-	-	-	#DIV/0!	#DIV/0!
Grand Total:		<u>1,147,000</u>	<u>1,219,585.29</u>	<u>1,129,200</u>	(1.55)	(7.41)

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>Capital Projects Fund - Revenue</b>		<b>2024-25 Proposed</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>
60.6.7800	Transfer from O&M	-	-	469,000
	Grand Total:	-	-	469,000

<b>Capital Projects Fund - Expenditures</b>		<b>2024-25 Proposed</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>
2530.310.001	Professional Services - Linc	-	-	20,800
2530.310.002	Professional Services - Roos	-	-	-
2530.310.004	Professional Services - Will	-	-	-
2530.530.001	Building Impr - Lincoln	-	-	448,200
2530.530.002	Building Impr - Roosevelt	-	-	-
2530.530.004	Building Impr - Willard	-	-	-
	Grand Total:	-	-	469,000

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2025-26**

<b>Life Safety Fund - Revenues</b>		<b>2024-25 Proposed</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>
90.4.1111	Property Tax Levy	-	(10,419.51)	-
90.4.1510	Interest on Investments	<u>1,500</u>	<u>3,086.00</u>	<u>-</u>
	Grand Total:	<u>1,500</u>	<u>(7,333.51)</u>	<u>-</u>

<b>Life Safety Fund - Expenditures</b>		<b>2024-25 Proposed</b>	<b>2024-25 Actual</b>	<b>2025-26 Proposed</b>
2530.310.001	Professional Services - Linc	-	-	-
2530.310.002	Professional Services - Roos	2,000	400.00	-
2530.310.004	Professional Services - Will	-	-	-
2530.530.001	Lincoln	-	-	-
2530.530.002	Roosevelt	13,500	13,450.00	-
2530.530.004	Willard	<u>-</u>	<u>-</u>	<u>-</u>
	Subtotal	15,500	13,850.00	-
	Perm Trans to B&I	<u>-</u>	<u>-</u>	<u>58,750</u>
	Grand Total:	<u>15,500</u>	<u>13,850.00</u>	<u>58,750</u>

**River Forest Public Schools District 90**  
**Proposed Tentative Budget Summary - Operating Funds**  
**Fiscal Year 2026**

	<u>Education Fund</u>	<u>O &amp; M Fund</u>	<u>Transportation Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
Fund Balance, 6/30/25, unaudited	\$ 29,896,251	\$ 1,188,782	\$ 1,481,256	\$ 5,154,089	\$ 37,720,378
Receipts	<b>26,444,500</b>	2,725,500	1,155,500	230,000	<b>30,555,500</b>
Bond Proceeds	-	-	-	-	-
Transfers In	-	-	-	-	-
Expenditures	<b>(26,643,500)</b>	<b>(2,515,400)</b>	(1,129,200)	-	<b>(30,288,100)</b>
Transfers Out	<u>(133,100)</u>	<u>(469,000)</u>	<u>-</u>	<u>-</u>	<u>(602,100)</u>
Fund Balance, 6/30/26	<u><b>\$ 29,564,151</b></u>	<u><b>\$ 929,882</b></u>	<u>\$ 1,507,556</u>	<u>\$ 5,384,089</u>	<u><b>\$ 37,385,678</b></u>
Excess of receipts and other financing sources over expenditures and other financing uses					<b>(334,700)</b>
Less: Bond Proceeds					<u>-</u>
Excess/(deficiency) of receipts and other financing sources over (under) expenditures and other financing uses: (excluding bond proceeds)					<u><b>\$ (334,700)</b></u>
Direct Revenues per ISBE form					\$ 30,555,500
Direct Expenditures per ISBE form					<u><b>(30,288,100)</b></u>
Operating Fund Excess/(Deficiency) per ISBE form					<u><b>\$ 267,400</b></u>

**River Forest Public Schools District 90**  
**Proposed Tentative Budget Summary - Non Operating Funds**  
**Fiscal Year 2026**

	<u>Debt Service Fund</u>	<u>IMRF Fund</u>	<u>Capital Projects Fund</u>	<u>Life Safety Fund</u>	<u>Total</u>
Fund Balance, 6/30/25, unaudited	\$ 1,975,384	\$ 151,299	\$ -	\$ 58,750	\$ 2,185,433
Receipts	1,745,000	756,000	-	-	2,501,000
Transfers In	191,850	-	469,000	-	660,850
Expenditures	<b>(1,779,650)</b>	(695,600)	(469,000)	-	<b>(2,944,250)</b>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,750)</u>	<u>(58,750)</u>
Fund Balance, 6/30/26	<u><b>\$ 2,132,584</b></u>	<u>\$ 211,699</u>	<u>\$ -</u>	<u>\$ -</u>	<u><b>\$ 2,344,283</b></u>