



RIVER  
FOREST  
PUBLIC  
SCHOOLS

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# MEMO

Date: 9/13/17  
To: Dr. Ed Condon  
From: Anthony Cozzi *Ac*  
RE: 2017-18 Budget – Final Draft

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Enclosed please find the Final Draft of the 2017-2018 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 receipts increased by \$101,800 and are due to a \$131,800 increase in state funding through the new SB1947. The previous General State Aid along with mandated categorical programs Special Ed Extraordinary, Special Ed Personnel Reimb, Special Ed Summer School and Bilingual were consolidated into the new Evidence Based Funding Formula. This increase was offset by a decrease of \$30,000 in CPPRT due to the state reporting that there will be a 24% reduction in replacement tax funding.

The Education Fund expenditures increased by \$43,400 and are due to a \$31,600 increase for updated salary and benefit information, a \$15,000 increase for additional Technology equipment due to additional students, a \$20,000 increase in Title I supplies, based on the submitted grant, all offset by a \$23,200 decrease to Board contributions toward TRS for federal programs. This decrease was due to the reduction in the mandated TRS percentage from 44.61% to 10.10%. As a result, the change in the Education Fund 6-30-18 fund balance is an increase of \$58,400.

There were no other changes, therefore, the cumulative effect of the above change to the total budgeted Ending Fund Balance at 6-30-18 across all funds is an increase of \$58,400.

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

Enclosures

**River Forest Public Schools District 90**  
**Executive Summary**  
**Proposed Tentative Budget 2017-2018**

**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 = \$20,422,300, or 80.7% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2016 tax extension plus the estimated first installment of the 2017 tax extension. The applicable CPI increase for property taxes was 0.7%.
2. School fees are calculated using the most current fee schedule.
3. State and Federal Aid are based upon calculations from the new PA 100-0465 (SB1947), current allocation information for non EBFF categoricals and State approved grant budgets.

Significant Education Fund expenditures were estimated as follows (**Budgeted Expenditures = \$20,278,500, or 81.9% of Total District Budgeted Expenditures**):

1. Per the negotiated union contract, salaries included a 2.6%, or CPI floor increase for certified personnel, adjusting for a change in number of employees and including the base salary increase for all certified personnel based upon educational level. Additionally, there was \$197,000 allocated for a new Thursday Meeting stipend as well as \$100,000 for eased restrictions on the Staff-Initiated Curriculum Work stipend. Also, there were \$28,250 in educational level (lane) changes granted. Finally, there was a 2.5% average increase for non-certified personnel, adjusted for a change in number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 7.7%. Also, per the negotiated contract, the Board contribution for health insurance for all employees hired after 7/1/13 was at a reduced amount.
3. Supplies and Materials included \$184,000 for a K-8 math textbook adoption.
4. The Technology Plan figures have been included.
5. Transfers Out represent debt service payments on copier equipment paid from another fund in the amount of \$121,800.

**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 = \$2,150,000, or 8.5% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2016 tax extension plus the estimated first installment of the 2017 tax extension.
2. Other Local revenues include the annual \$5,000 contribution from the park district as well as net E-Rate reimbursements. Net E-Rate reimbursements have been reduced because of updated restrictions on eligible telecommunication costs.

**River Forest Public Schools District 90**  
**Executive Summary**  
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Significant Operations and Maintenance Fund expenditures were estimated as follows (**Budgeted Expenditures = \$1,859,100, or 7.5% of Total District Budgeted Expenditures**):

1. Salaries are based on a 2.5% average increase, adjusting for a change in the number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 7.8%.

**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 = \$363,000, or 1.5% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2016 tax extension plus the estimated first installment of the 2017 tax extension.
2. State Aid is based upon most current allocation information.

Significant Transportation Fund expenditures were estimated as follows (**Budgeted Expenditures = \$525,000, or 2.1% of Total District Budgeted Expenditures**):

1. Special Education transportation costs are expected to be reduced for the upcoming year due to the expected out-of-district enrollment figures.
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 = \$154,000, or 0.6% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2016 tax extension plus the estimated first installment of the 2017 tax extension.
2. Interest Income is expected to remain relatively constant based on average fund balance in the Treasurer's Pool.

# FINAL DRAFT

9/13/2017

## River Forest Public Schools District 90 Proposed Tentative Budget 2017-18

Education Fund - Revenue		2016-17 Budget	2016-17 Actual	2017-18 Proposed	% Change From Budget	% Change From Actual
1110	Property Tax Levy	16,660,000	16,422,492.86	16,260,000	(2.40)	(0.99)
1140	Special Education Levy	<u>1,175,000</u>	<u>1,308,139.72</u>	<u>1,445,000</u>	22.98	10.46
	Total:	17,835,000	17,730,632.58	17,705,000		
1230	CPPRT	140,000	170,760.38	<b>130,000</b>	(7.14)	(23.87)
1321	Summer School Tuition	<u>100,000</u>	<u>73,351.87</u>	<u>100,000</u>	-	36.33
	Total:	100,000	73,351.87	100,000		
1510	Interest on Investments	125,000	138,652.77	130,000	4.00	(6.24)
1610	Lunch Program Fees	215,000	232,474.81	230,000	6.98	(1.06)
1611	Milk Fees	<u>7,000</u>	<u>6,910.91</u>	<u>7,000</u>	-	1.29
	Total:	222,000	239,385.72	237,000		
1721	Athletic Fees	25,000	26,048.60	27,000	8.00	3.65
1722	Music Fees	35,000	28,457.93	30,000	(14.29)	5.42
1723	Spring Musical Fees	5,000	4,611.57	5,000	-	8.42
1724	Drama Fees	1,000	951.08	1,000	-	5.14
1811	Textbook Fees	<u>110,000</u>	<u>105,273.91</u>	<u>110,000</u>	-	4.49
	Total:	176,000	165,343.09	173,000		
1920	Contribution/Donations	10,000	3,500.00	7,500	(25.00)	114.29
1930	Impact Fees	62,000	67,584.42	10,000	(83.87)	(85.20)
1950	Refund Prior Exp	1,500	-	1,500	-	#DIV/0!
1990	Other Local	<u>25,000</u>	<u>63,825.01</u>	<u>25,000</u>	-	(60.83)
	Total:	98,500	134,909.43	44,000		
3001	<b>Evidenced Based Funding</b>	<u>515,000</u>	<u>514,806.28</u>	<u><b>1,070,000</b></u>	107.77	107.85
	Total:	515,000	514,806.28	<b>1,070,000</b>		
3099	Transition Assistance	-	-	-		
3100	Special Ed Private	100,000	149,544.16	150,000	50.00	0.30
3105	<b>Special Ed Extraordinary</b>	150,000	124,446.91	-	(100.00)	(100.00)
3110	<b>Special Ed Personnel Reimb.</b>	300,000	274,947.63	-	(100.00)	(100.00)
3145	<b>Special Ed Summer School</b>	<u>2,000</u>	<u>-</u>	<u>-</u>	-	#DIV/0!
	Total:	552,000	548,938.70	<b>150,000</b>		
3275	Career Development Grant	1,300	1,356.00	1,300	-	-
3305	<b>Bilingual Education TPI</b>	4,200	168.00	-	(100.00)	(100.00)
3999	Other State Grants	<u>1,000</u>	<u>-</u>	<u>1,000</u>	-	#DIV/0!
	Total:	6,500	1,524.00	2,300		

# FINAL DRAFT

9/13/2017

## River Forest Public Schools District 90 Proposed Tentative Budget 2017-18

Education Fund - Revenue		2016-17 Budget	2016-17 Actual	2017-18 Proposed	% Change From Budget	% Change From Actual
4215	Special Milk Program	25,000	17,749.77	20,000	(20.00)	12.68
4300	Title I	91,000	103,942.00	105,000	15.38	1.02
4620	Flow Through Part B	450,000	492,885.00	485,000	7.78	(1.60)
4600	Flow Through Preschool	15,000	18,057.00	16,000	6.67	(11.39)
4991	Medicaid Admin. Outreach	25,000	21,084.64	25,000	-	18.57
4930	Title II	26,000	31,286.00	30,000	15.38	(4.11)
	Total:	<u>632,000</u>	<u>685,004.41</u>	<u>681,000</u>		
	Subtotal	20,402,000	20,403,309.23	20,422,300	0.10	0.09
7110	Transfers In - Abolish WC	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!	#DIV/0!
	GRAND TOTAL:	<u>20,402,000</u>	<u>20,403,309.23</u>	<b><u>20,422,300</u></b>	0.10	0.09

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2017-18**

Education Fund - Expenditures	2016-17 Budget	2016-17 Actual	2017-18 Proposed	% Change From Budget	% Change From Actual
<b>Regular Programs</b>					
Salaries	6,410,100	6,337,454.66	<b>6,593,500</b>	2.86	4.04
Employee Benefits	1,574,800	1,532,069.86	<b>1,604,500</b>	1.89	4.73
Purchased Services	157,200	124,357.75	200,000	27.23	60.83
Supplies	446,200	405,262.20	541,800	21.43	33.69
Capital Outlay	17,500	8,987.63	17,500	-	94.71
Dues and Fees	1,500	300.00	1,500	-	400.00
Non-Capital Equip	4,500	2,111.88	4,500	-	113.08
	<u>8,611,800</u>	<u>8,410,543.98</u>	<b>8,963,300</b>		
<b>Special Education</b>					
Salaries	951,800	944,216.42	939,600	(1.28)	(0.49)
Employee Benefits	249,100	248,097.26	259,100	4.01	4.43
Purchased Services	46,500	46,775.58	50,000	7.53	6.89
Supplies	21,600	16,615.95	19,600	(9.26)	17.96
Capital Outlay	62,000	49,995.25	57,700	(6.94)	15.41
	<u>1,331,000</u>	<u>1,305,700.46</u>	1,326,000		
<b>Cross-Categorical</b>					
Salaries	738,100	791,037.08	771,200	4.48	(2.51)
Employee Benefits	154,800	182,514.27	189,200	22.22	3.66
Purchased Services	195,000	218,707.86	236,000	21.03	7.91
Supplies	11,000	8,242.21	19,300	75.45	134.16
	<u>1,098,900</u>	<u>1,200,501.42</u>	1,215,700		
<b>Early Childhood</b>					
Salaries	195,400	195,422.79	225,600	15.46	15.44
Employee Benefits	37,200	38,215.57	45,300	21.77	18.54
Purchased Services	86,000	63,655.24	58,000	(32.56)	(8.88)
Supplies	16,000	18,063.87	16,000	-	(11.43)
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>334,600</u>	<u>315,357.47</u>	344,900		
<b>Title I</b>					
Salaries	64,700	64,628.27	<b>61,100</b>	(5.56)	(5.46)
Employee Benefits	34,800	34,771.50	<b>13,200</b>	(62.07)	(62.04)
Purchased Services	-	-	-	#DIV/0!	#DIV/0!
Supplies	500	-	<b>20,500</b>	4,000.00	#DIV/0!
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>100,000</u>	<u>99,399.77</u>	<b>94,800</b>		
<b>Interscholastic</b>					
Salaries	124,000	119,600.84	124,000	-	3.68
Employee Benefits	14,000	13,674.10	14,000	-	2.38
Purchased Services	11,700	11,888.51	11,900	1.71	0.10
Supplies	3,500	3,849.56	4,000	14.29	3.91
Capital Outlay	2,000	-	1,500	(25.00)	#DIV/0!
	<u>155,200</u>	<u>149,013.01</u>	155,400		
<b>Summer School</b>					
Salaries	142,000	126,678.37	127,200	(10.42)	0.41
Employee Benefits	11,400	9,025.94	10,300	(9.65)	14.12
Supplies	7,000	1,187.09	7,000	-	489.68
	<u>160,400</u>	<u>136,891.40</u>	144,500		

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2017-18**

Education Fund - Expenditures	2016-17 Budget	2016-17 Actual	2017-18 Proposed	% Change From Budget	% Change From Actual
<b>Summer Curriculum</b>					
Salaries	39,800	29,185.68	<b>50,600</b>	27.14	73.37
Employee Benefits	4,800	4,800.00	<b>6,400</b>	33.33	33.33
	44,600	33,985.68	<b>57,000</b>		
<b>Gifted</b>					
Salaries	74,000	64,683.92	75,900	2.57	17.34
Employee Benefits	17,300	20,508.58	18,100	4.62	(11.74)
Supplies	500	-	500	-	#DIV/0!
	91,800	85,192.50	94,500		
<b>Bilingual</b>					
Salaries	118,300	112,766.13	134,800	13.95	19.54
Employee Benefits	21,600	24,074.48	24,900	15.28	3.43
Supplies	1,500	583.18	1,500	-	157.21
	141,400	137,423.79	161,200		
<b>Special Education Tuition</b>	425,000	727,871.25	550,000	29.41	(24.44)
<b>Social Work</b>					
Salaries	316,200	316,047.02	324,300	2.56	2.61
Employee Benefits	73,700	80,954.17	85,800	16.42	5.99
Purchased Services	31,000	31,716.67	39,000	25.81	22.96
Supplies	3,000	1,426.13	3,000	-	110.36
	423,900	430,143.99	452,100		
<b>Health Clerk</b>					
Salaries	195,700	192,657.00	197,500	0.92	2.51
Employee Benefits	33,000	32,555.28	36,000	9.09	10.58
Purchased Services	2,500	4,510.00	5,000		
Supplies	5,000	5,871.80	6,000	20.00	2.18
	236,200	235,594.08	244,500		
<b>Psychologist</b>					
Salaries	188,400	188,414.15	178,000	(5.52)	(5.53)
Employee Benefits	43,900	43,292.05	46,600	6.15	7.64
Purchased Services	30,500	36,896.94	39,800	30.49	7.87
Supplies	7,500	5,338.67	6,000	(20.00)	12.39
	270,300	273,941.81	270,400		
<b>Speech</b>					
Salaries	296,400	296,310.56	310,500	4.76	4.79
Employee Benefits	72,000	74,334.32	77,700	7.92	4.53
Purchased Services	116,000	111,552.50	128,000	10.34	14.74
Supplies	4,500	3,973.44	4,500	-	13.25
	488,900	486,170.82	520,700		
<b>Improvement of Instruct.</b>					
Salaries	200,000	287,549.29	547,000	173.50	90.23
Employee Benefits	20,000	32,562.95	52,000	160.00	59.69
Purchased Services	96,000	110,693.50	94,500	(1.56)	(14.63)
Supplies	1,000	2,486.50	1,000	-	(59.78)
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	317,000	433,292.24	694,500		

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2017-18**

<b>Education Fund - Expenditures</b>	<b>2016-17 Budget</b>	<b>2016-17 Actual</b>	<b>2017-18 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Library</b>					
Salaries	220,900	212,115.56	226,500	2.54	6.78
Employee Benefits	42,400	47,712.38	50,000	17.92	4.79
Purchased Services	1,000	-	1,000	-	#DIV/0!
Supplies	34,000	36,722.05	34,000	-	(7.41)
Capital Outlay	6,000	2,708.55	6,000	-	121.52
	<u>304,300</u>	<u>299,258.54</u>	<u>317,500</u>		
<b>Technology</b>					
Salaries	360,000	276,424.68	289,200	(19.67)	4.62
Employee Benefits	41,000	45,511.21	45,000	9.76	(1.12)
Purchased Services	84,500	111,526.37	95,000	12.43	(14.82)
Supplies	35,000	20,845.36	35,000	-	67.90
Capital Outlay	300,000	287,617.70	<b>385,000</b>	28.33	33.86
	<u>820,500</u>	<u>741,925.32</u>	<b>849,200</b>		
<b>Board</b>					
Employee Benefits	35,100	39,057.02	47,000	33.90	20.34
Purchased Services	137,000	137,486.78	142,700	4.16	3.79
Dues and Fees	18,000	15,634.44	18,000	-	15.13
	<u>190,100</u>	<u>192,178.24</u>	<u>207,700</u>		
<b>Tort - Service Area Direction</b>					
Salaries	30,000	30,000.00	30,000	-	-
Purchased Services	135,200	131,591.35	120,400	(10.95)	(8.50)
	<u>165,200</u>	<u>161,591.35</u>	<u>150,400</u>		
<b>Executive Administration</b>					
Salaries	461,300	461,221.85	474,900	2.95	2.97
Employee Benefits	124,800	113,533.04	125,000	0.16	10.10
Purchased Services	74,900	62,808.94	70,100	(6.41)	11.61
Supplies	10,000	14,756.93	15,000	50.00	1.65
Capital Outlay	6,000	-	4,000	(33.33)	#DIV/0!
Dues and Fees	10,000	10,574.80	11,000	10.00	4.02
	<u>687,000</u>	<u>662,895.56</u>	<u>700,000</u>		
<b>Tort Immunity</b>					
Purchased Services	76,400	84,368.02	84,000	9.95	(0.44)
Capital Outlay	39,100	39,380.00	3,400	(91.30)	(91.37)
	<u>115,500</u>	<u>123,748.02</u>	<u>87,400</u>		
<b>Building Principals</b>					
Salaries	677,700	673,607.42	796,400	17.52	18.23
Employee Benefits	172,200	160,186.53	204,100	18.52	27.41
Purchased Services	29,000	6,440.82	17,500	(39.66)	171.70
Supplies	24,000	20,654.89	22,000	(8.33)	6.51
Capital Outlay	9,000	-	5,000	(44.44)	#DIV/0!
Dues and Fees	1,000	-	1,000	-	#DIV/0!
	<u>912,900</u>	<u>860,889.66</u>	<u>1,046,000</u>		
<b>Business Office</b>					
Salaries	327,000	302,944.72	336,100	2.78	10.94
Employee Benefits	109,800	84,335.17	92,400	(15.85)	9.56
Purchased Services	15,600	42,936.46	5,100	(67.31)	(88.12)
Supplies	4,000	2,441.13	3,000	(25.00)	22.89
Capital Outlay	3,000	2,367.56	3,000	-	26.71
	<u>459,400</u>	<u>435,025.04</u>	<u>439,600</u>		



**River Forest Public Schools District 90  
Proposed Tentative Budget 2017-18**

<b>Education Fund - Expenditures</b>	<b>2016-17 Budget</b>	<b>2016-17 Actual</b>	<b>2017-18 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Lunch Program</b>					
Salaries	250,000	261,929.61	270,000	8.00	3.08
Employee Benefits	26,500	25,295.49	27,000	1.89	6.74
Supplies	37,500	34,030.93	35,200	(6.13)	3.44
	<u>314,000</u>	<u>321,256.03</u>	<u>332,200</u>		
<b>Internal Services/Subs</b>					
Salaries	360,000	360,608.87	370,000	2.78	2.60
Employee Benefits	25,000	22,594.66	25,000	-	10.65
	<u>385,000</u>	<u>383,203.53</u>	<u>395,000</u>		
<b>Tort - Service Area Internal</b>					
Salaries	42,900	42,900.00	42,900	-	-
Employee Benefits	4,100	4,032.60	4,100	-	1.67
Purchased Services	94,000	85,185.18	84,100	(10.53)	(1.27)
	<u>141,000</u>	<u>132,117.78</u>	<u>131,100</u>		
<b>Community Services</b>					
Salaries	88,600	88,580.00	91,300		
Employee Benefits	8,800	8,724.42	9,300		
Purchased Services	-	-	-	#DIV/0!	#DIV/0!
Newsletter Publishing	45,000	41,078.49	45,000	-	9.55
Preschool Printing	-	-	-	#DIV/0!	#DIV/0!
Supplies	1,000	-	1,000		
Capital Outlay	1,500	-	1,500		
	<u>144,900</u>	<u>138,382.91</u>	<u>148,100</u>		
<b>Private Schools Grants</b>					
Title II Consultant	13,000	9,034.40	13,000	-	43.89
Title II Supplies	-	-	-	#DIV/0!	#DIV/0!
	<u>13,000</u>	<u>9,034.40</u>	<u>13,000</u>		
<b>Pmts to other govt - sp ed</b>					
<b>In-State Dues &amp; Fees</b>	-	-	-	#DIV/0!	#DIV/0!
	-	-	-	#DIV/0!	#DIV/0!
<b>Contingency</b>					
	50,000	-	50,000	-	#DIV/0!
<b>Transfers</b>					
	<u>126,700</u>	<u>119,802.63</u>	<u>121,800</u>	(3.87)	1.67
<b>TOTAL EXPENDITURES</b>	<u>19,060,500</u>	<u>19,042,332.68</u>	<u>20,278,500</u>		

**River Forest Public Schools District 90  
Proposed Tentative Budget 2017-18**

<b>Education Fund - Expenditures</b>	<b>2016-17 Budget</b>	<b>2016-17 Actual</b>	<b>2017-18 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
Salaries	12,873,300	12,776,984.89	<b>13,588,100</b>	5.55	6.35
Employee Benefits	2,952,100	2,922,432.85	<b>3,112,000</b>	5.42	6.49
Purchased Services	1,478,000	1,473,211.36	1,540,100	4.20	4.54
Supplies	674,300	602,351.89	<b>795,900</b>	18.03	32.13
Capital Outlay	446,100	391,056.69	<b>484,600</b>	8.63	23.92
Other, Including Tuition	505,500	754,380.49	631,500	24.93	(16.29)
Non-Capital Equipment	4,500	2,111.88	4,500	-	113.08
Transfers	<u>126,700</u>	<u>119,802.63</u>	<u>121,800</u>	(3.87)	1.67
<b>TOTAL EXPENDITURES</b>	<u><u>19,060,500</u></u>	<u><u>19,042,332.68</u></u>	<u><u>20,278,500</u></u>	6.39	6.49

**River Forest Public Schools District 90**  
**Proposed Tentative Budget - Education Fund Summary with Comparisons to Previous Year Actual**  
**Fiscal Years 2018 and 2017**

<u>Education Fund - Expenditures</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Proposed</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Proposed</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>
Salaries	12,343,171.36	12,873,300	530,129	4.3%	12,776,984.89	<b>13,588,100</b>	<b>811,115</b>	<b>6.4%</b>
Employee Benefits	2,821,207.75	2,952,100	130,892	4.6%	2,922,432.85	<b>3,112,000</b>	<b>189,567</b>	<b>6.5%</b>
Purchased Services	1,289,442.41	1,478,000	188,558	14.6%	1,473,211.36	1,540,100	66,889	4.5%
Supplies	529,871.31	674,300	144,429	27.3%	602,351.89	<b>795,900</b>	<b>193,548</b>	<b>32.1%</b>
Capital Outlay	511,576.16	446,100	(65,476)	-12.8%	391,056.69	<b>484,600</b>	<b>93,543</b>	<b>23.9%</b>
Other, Including Tuition	449,682.97	505,500	55,817	12.4%	754,380.49	631,500	(122,880)	-16.3%
Non-Capital Equipment	1,239.81	4,500	3,260	263.0%	2,111.88	4,500	2,388	113.1%
Transfers	88,842.43	126,700	37,858	42.6%	119,802.63	121,800	1,997	1.7%
<b>TOTAL EXPENDITURES</b>	<u>18,035,034.20</u>	<u>19,060,500</u>	<u>1,025,466</u>	5.7%	<u>19,042,332.68</u>	<u><b>20,278,500</b></u>	<u><b>1,236,167</b></u>	<b>6.5%</b>

Salaries increase of \$811,115 represented mainly by the following:

- 2.6% increase and contractual increase for certified personnel per union contract, plus adjusting for change in number of FTE's.
- \$197,000 for new Thursday Meeting stipend and \$100,000 for eased restrictions on Staff-Initiated Curriculum Work stipend.
- \$28,250 in educational level (lane) changes
- 2.5% average increase for non-certified personnel, adjusting for change in number of employees

Employee Benefits increase of \$189,567 represented mainly by the following:

- \$105,300 increase in health insurance costs, adjusting for change in number of employees
- \$82,700 increase of TRS costs resulting from increase in certified salaries, adjusting for change in number of employees

Supplies increase of \$193,548 represented mainly by the following:

- \$184,000 increase in Regular Program supplies relating to K-8 math textbook adoptions

Capital Outlay increase of \$93,543 represented mainly by the following:

- \$8,500 increase in Regular Program capital expenditures.
- \$7,700 increase in Special Education capital expenditures charged to the IDEA grant.
- \$97,400 increase in tech capital expenditures per the Tech Plan.
- \$36,000 decrease in tort capital expenditures for installation of significantly less additional security cameras at all three buildings.

Other, Including Tuition decrease of \$122,880 represented mainly by the following:

- \$177,900 decrease in the expected enrollment of out of district tuition students.

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2017-18**

<b>O &amp; M Fund - Revenue</b>	<b>2016-17 Proposed</b>	<b>2016-17 Actual</b>	<b>2017-18 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
1110 Property Tax Levy	2,100,000	2,069,413.81	2,070,000	(1.43)	0.03
1230 CPPRT	50,000	56,920.08	55,000	10.00	(3.37)
1510 Interest on Investments	10,000	10,354.71	10,000	-	(3.43)
1910 Building Rental-Other	7,500	6,300.00	7,500	-	19.05
1990 Other Local	25,000	5,317.85	7,500	(70.00)	41.03
7110 Transf Int - Abate WC	-	-	-	#DIV/0!	#DIV/0!
Grand Total:	<u>2,192,500</u>	<u>2,148,306.45</u>	<u>2,150,000</u>	(1.94)	0.08

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2017-18**

<b>O &amp; M Fund - Expenditures</b>	<b>2016-17 Proposed</b>	<b>2016-17 Actual</b>	<b>2017-18 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
117 Custodial Salaries	570,000	525,269.41	580,000	1.75	10.42
130 Custodial Overtime	50,000	43,311.22	45,000	(10.00)	3.90
140 Part-Time Salaries	15,000	27,093.00	17,000	13.33	(37.25)
221 Insurance	261,000	229,872.28	253,000	(3.07)	10.06
250 Uniforms	2,500	640.98	1,500	(40.00)	134.02
310 Architect's Fees	50,000	54,511.59	75,000	50.00	37.59
321 Refuse Removal	29,000	29,608.80	30,000	3.45	1.32
322 Cleaning Services	6,000	5,800.00	6,000	-	3.45
323 Maintenance & Repair	145,000	121,422.55	135,000	(6.90)	11.18
324 Grounds Services	65,000	81,977.05	30,000	(53.85)	(63.40)
325 Rentals	3,000	-	1,000	(66.67)	#DIV/0!
328 Exterminator	2,500	2,409.00	2,500	-	3.78
332 Travel/Conference	500	-	500	-	#DIV/0!
342 Telephones/District	100,000	98,473.99	100,000	-	1.55
370 Water/Sewer	14,000	16,021.20	16,500	17.86	2.99
390 Other Purchased Services	19,000	8,416.19	10,000	(47.37)	18.82
410 Custodial Supplies	110,000	97,059.12	110,000	-	13.33
465 Natural Gas	70,000	45,963.53	60,000	(14.29)	30.54
466 Electricity	135,000	116,281.64	125,000	(7.41)	7.50
520 Building Projects	70,000	78,342.00	177,000	152.86	125.93
540 Capital Outlay	70,000	85,623.45	50,000	(28.57)	(41.60)
2549-382 Commerical Property Ins.	8,900	8,812.00	9,100	2.25	3.27
387 Appraisal Service Fee	-	-	-	#DIV/0!	#DIV/0!
600-690 Contingency	<u>25,000</u>	<u>-</u>	<u>25,000</u>	-	-
Subtotal	1,821,400	1,676,909.00	1,859,100	2.07	10.86
8840 Transfer to Cap Proj Fund	<u>2,355,000</u>	<u>2,291,342.01</u>	<u>-</u>	-	-
Grand Total:	<u><u>4,176,400</u></u>	<u><u>3,968,251.01</u></u>	<u><u>1,859,100</u></u>	(55.49)	(53.15)

**River Forest Public Schools District 90  
Proposed Tentative Budget 2017-18**

<b>Transportation Fund - Revenues</b>	<b>2016-17 Proposed</b>	<b>2016-17 Actual</b>	<b>2017-18 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
111 Property Tax Levy	138,000	129,104.94	130,000	(5.80)	0.69
151 Interest on Investments	7,500	6,497.10	7,500	-	15.44
350 Reg Ed. Reimbursement	500	205.28	500	-	143.57
351 Special Ed. Reimbursement	<u>250,000</u>	<u>224,369.04</u>	<u>225,000</u>	(10.00)	0.28
Grand Total:	<u>396,000</u>	<u>360,176.36</u>	<u>363,000</u>	(8.33)	0.78

<b>Transportation Fund - Expenditures</b>	<b>2016-17 Proposed</b>	<b>2016-17 Actual</b>	<b>2017-18 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
330 Homeless	-	9,979.00	10,000	-	0.21
331 Exceptional Child	415,000	496,475.30	400,000	(3.61)	(19.43)
333 Field Trips	45,000	54,424.44	55,000	22.22	1.06
33301 Interscholastic	60,000	57,998.26	60,000	-	3.45
540 Capital Outlay	-	-	-		
8140 Permanent Transfer of interest	<u>-</u>	<u>-</u>	<u>-</u>		
Grand Total:	<u>520,000</u>	<u>618,877.00</u>	<u>525,000</u>	0.96	(15.17)

**River Forest Public Schools District 90  
Proposed Tentative Budget 2017-18**

<b>Capital Projects Fund - Revenue</b>	<b>2016-17 Proposed</b>	<b>2016-17 Actual</b>	<b>2017-18 Proposed</b>
7800 Transfer from O&M	<u>2,355,000</u>	<u>2,291,342.01</u>	<u>-</u>
Grand Total:	<u><u>2,355,000</u></u>	<u><u>2,291,342.01</u></u>	<u><u>-</u></u>

<b>Capital Projects Fund - Expenditures</b>	<b>2016-17 Proposed</b>	<b>2016-17 Actual</b>	<b>2017-18 Proposed</b>
3100 Professional Services	113,000	65,401.05	-
3900 Other purch services	40,000	22,484.00	-
54001 Lincoln	107,000	93,470.80	-
54002 Roosevelt	2,025,000	2,041,581.06	-
54004 Willard	<u>70,000</u>	<u>68,405</u>	<u>-</u>
Grand Total:	<u><u>2,355,000</u></u>	<u><u>2,291,342.01</u></u>	<u><u>-</u></u>

**River Forest Public Schools District 90  
Proposed Tentative Budget Summary - Operating Funds  
Fiscal Year 2018**

	<u>Education Fund</u>	<u>O &amp; M Fund</u>	<u>Transportation Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
Fund Balance, 6/30/17, unaudited	\$ 23,773,215	\$ 938,457	\$ 936,251	\$ 9,726,903	\$ 35,374,826
Receipts	<b>20,422,300</b>	2,150,000	363,000	154,000	
Transfers In	-	-	-	-	
Expenditures	<b>(20,156,700)</b>	(1,859,100)	(525,000)	-	
Transfers Out	<u>(121,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Fund Balance, 6/30/18</b>	<b><u>\$ 23,917,015</u></b>	<b><u>\$ 1,229,357</u></b>	<b><u>\$ 774,251</u></b>	<b><u>\$ 9,880,903</u></b>	<b><u>\$ 35,801,526</u></b>



**River Forest Public Schools District 90  
Proposed Tentative Budget Summary - Non Operating Funds  
Fiscal Year 2018**

	<u>Debt Service</u> <u>Fund</u>	<u>IMRF</u> <u>Fund</u>	<u>Total</u>
<b>Fund Balance, 6/30/17, unaudited</b>	\$ 1,471,647	\$ 136,863	\$ 1,608,510
<b>Receipts</b>	1,465,000	632,500	
<b>Transfers In</b>	121,800	-	
<b>Expenditures</b>	(1,495,800)	(610,900)	
<b>Transfers Out</b>	-	-	
<b>Fund Balance, 6/30/18</b>	<u>\$ 1,562,647</u>	<u>\$ 158,463</u>	<u>\$ 1,721,110</u>