



RIVER
FOREST
PUBLIC
SCHOOLS

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River Forest, Illinois
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MEMO

Date: 8/13/26
To: Joe Cortese
From: Anthony Cozzi AC
RE: 2026-27 Budget - Draft #2

Enclosed please find Draft #2 of the 2026-2027 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 \$4,200. This was due to an increase in Evidenced Based Funding of \$1,200 as we received our final allocation figure from ISBE, an increase in our Title I grant of \$8,000 as we also received our final allocation, offset by a decrease in Impact Fees from the Village of River Forest of \$5,000 as no development affecting future enrollment is planned for this year. The Education Fund expenditures decreased by \$1,300. This was due to a decrease in net updated salary and benefit information for the most recent hires of \$12,200; offset by an increase in Regular Program Supplies of \$8,800 in additional K-4 ELA program supplies; and an increase in Executive Administration Capital Outlay of \$2,100 for the updated cost of a Smartboard. As a result, the change in the Education Fund 6-30-27 fund balance is an increase of \$5,500.

The Operations and Maintenance Fund receipts did not change. The Operations and Maintenance Fund expenditures increased by \$31,100. This was due to \$18,200 in unexpected HVAC repair costs, fire alarm repair costs, and plumbing repair costs at Lincoln as well as \$12,900 in unexpected HVAC repair costs at Roosevelt. The amount at Lincoln does not include additional HVAC repairs that will be discussed as part of the facility update. When that amount is known, we will adjust the budget for the final draft. As a result, the change in the Operations and Maintenance Fund 6-30-27 fund balance is a decrease of \$31,100.

The Transportation Fund receipts decreased by \$100,000. Our ISBE Transportation claim was recently finalized showing a reimbursement calculation lower than expected. The Transportation Fund expenditures did not change. As a result, the change in the Transportation Fund 6-30-27 fund balance is a decrease of \$100,000.

The Debt Service Fund receipts did not change. Debt Service Fund expenditures increased by \$500 due to an increase in bond issuance closing costs. As a result, the change in the Debt Service Fund 6-30-27 fund balance is a decrease of \$500.

Therefore, the cumulative effect of the above changes to the total budgeted Ending Fund Balance at 6-30-27 across all funds is a decrease of \$126,100.

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, due to last minute hiring and the aforementioned HVAC repair. The legal budget form will be on display from August 14th until September 15th. If you have any questions, please do not hesitate to call me.

Enclosures

SECOND DRAFT

8/12/2026

River Forest Public Schools District 90 Proposed Tentative Budget 2026-27

Education Fund - Revenue	2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
10.4.1110 Property Tax Levy	20,600,000	21,364,652.63	22,400,000	8.74	4.85
10.4.1140 Special Education Levy	1,575,000	1,494,837.44	1,590,000	0.95	6.37
Total:	22,175,000	22,859,490.07	23,990,000		
10.4.1230 CPPRT	225,000	227,085.43	230,000	2.22	1.28
10.4.1321 Summer School Tuition	90,000	106,399.51	100,000	11.11	(6.01)
Total:	90,000	106,399.51	100,000		
10.4.1510 Interest on Investments	1,200,000	1,224,512.00	1,200,000	-	(2.00)
10.4.1520 Gain/Loss on Investments	-	-	-	#DIV/0!	#DIV/0!
10.4.1610 Lunch Program Fees	315,000	349,350.15	350,000	11.11	0.19
10.4.1611 Milk Fees	10,500	10,068.13	10,000	(4.76)	(0.68)
Total:	325,500	359,418.28	360,000		
10.4.1721 Athletic Fees	41,000	49,923.59	50,000	21.95	0.15
10.4.1722 Music Fees	27,500	48,375.02	40,000	45.45	(17.31)
10.4.1723 Spring Musical Fees	5,200	6,243.15	6,000	15.38	(3.89)
10.4.1811 Textbook Fees	262,000	311,665.36	310,000	18.32	(0.53)
Total:	335,700	416,207.12	406,000		
10.4.1920 Contribution/Donations	1,000	1,000.00	1,000	-	-
10.4.1930 Impact Fees	6,000	5,664.12	1,000	(83.33)	(82.35)
10.4.1950 Refund Prior Exp	10,000	27,243.64	10,000	-	(63.29)
10.4.1999 Other Local	10,000	28,615.69	15,000	50.00	(47.58)
Total:	27,000	62,523.45	27,000		
10.4.3001 Evidenced Based Funding	1,080,600	1,080,533.28	1,081,800	0.11	0.12
Total:	1,080,600	1,080,533.28	1,081,800		
10.4.3100 Special Ed Private	290,000	152,138.70	160,000	(44.83)	5.17
Total:	290,000	152,138.70	160,000		
10.4.3299 Career Development Grant	1,500	-	2,000	33.33	-
10.4.3999 Other State Grants	3,100	2,095.00	2,500	(19.35)	19.33
Total:	4,600	2,095.00	4,500		
10.4.4215 Special Milk Program	19,000	21,088.90	20,000	5.26	(5.16)
10.4.4300 Title I	61,000	65,058.00	53,000	(13.11)	(18.53)
10.4.4620 Flow Through Part B	464,900	502,536.00	488,600	5.10	(2.77)
10.4.4600 Flow Through Preschool	16,200	13,859.00	16,800	3.70	21.22
10.4.4991 Medicaid Admin. Outreach	115,000	118,628.47	127,000	10.43	7.06
10.4.4930 Title II	15,000	20,230.00	19,000	26.67	(6.08)
Total:	691,100	741,400.37	724,400		
Subtotal	26,444,500	27,231,803.21	28,283,700	6.95	3.86
10.6.7110 Transfers In - Abolish WC	-	-	-	#DIV/0!	#DIV/0!
GRAND TOTAL:	26,444,500	27,231,803.21	28,283,700	6.95	3.86

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

Education Fund - Expenditures	2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
Regular Programs					
Salaries	8,477,100	8,651,975.18	8,577,600	1.19	(0.86)
Employee Benefits	2,179,100	2,228,851.92	2,382,700	9.34	6.90
Purchased Services	131,000	124,155.69	132,800	1.37	6.96
Supplies	445,100	405,958.36	490,100	10.11	20.73
Capital Outlay	18,000	9,016.97	18,000	-	99.62
Dues and Fees	1,500	1,000.00	1,500	-	50.00
Non-Capital Equip	8,000	4,522.66	8,000	-	76.89
	<u>11,259,800</u>	<u>11,425,480.78</u>	<u>11,610,700</u>		
Special Education					
Salaries	2,483,300	2,499,245.83	2,440,500	(1.72)	(2.35)
Employee Benefits	664,800	679,219.70	723,600	8.84	6.53
Purchased Services	368,000	416,707.79	430,000	16.85	3.19
Supplies	22,000	14,379.49	22,000	-	53.00
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>3,538,100</u>	<u>3,609,552.81</u>	<u>3,616,100</u>		
Special Education Admin					
Salaries	242,400	258,949.60	238,800	(1.49)	(7.78)
Employee Benefits	74,700	74,572.04	81,900	9.64	9.83
Purchased Services	3,000	8,507.64	7,500	150.00	(11.84)
Supplies	33,000	25,360.42	38,000	15.15	49.84
Capital Outlay	9,900	12,748.00	13,900	40.40	9.04
	<u>363,000</u>	<u>380,137.70</u>	<u>380,100</u>		
Early Childhood					
Salaries	270,100	265,732.51	310,300	14.88	16.77
Employee Benefits	94,800	102,824.62	101,300	6.86	(1.48)
Purchased Services	63,000	54,081.25	59,000	(6.35)	9.10
Supplies	26,600	27,861.68	23,600	(11.28)	(15.30)
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>454,500</u>	<u>450,500.06</u>	<u>494,200</u>		
Title I					
Salaries	121,900	124,498.92	129,500	6.23	4.02
Employee Benefits	38,600	41,949.47	43,800	13.47	4.41
Supplies	-	-	-	#DIV/0!	#DIV/0!
	<u>160,500</u>	<u>166,448.39</u>	<u>173,300</u>		
Interscholastic					
Salaries	218,800	257,169.96	259,400	18.56	0.87
Employee Benefits	24,900	18,492.66	29,600	18.88	60.06
Purchased Services	19,200	13,076.46	13,200	(31.25)	0.94
Supplies	7,500	2,442.69	7,500	-	207.04
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>270,400</u>	<u>291,181.77</u>	<u>309,700</u>		
Summer School					
Salaries	173,800	160,109.43	174,200	0.23	8.80
Employee Benefits	24,200	20,786.35	17,200	(28.93)	(17.25)
Purchased Services	59,600	59,100.00	-	(100.00)	(100.00)
Supplies	7,600	6,277.33	6,600	(13.16)	5.14
	<u>265,200</u>	<u>246,273.11</u>	<u>198,000</u>		

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

Education Fund - Expenditures	2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
Summer Curriculum					
Salaries	61,500	58,895.14	11,200	(81.79)	(80.98)
	61,500	58,895.14	11,200		
Gifted					
Salaries	105,100	107,531.56	112,900	7.42	4.99
Employee Benefits	24,800	25,110.41	27,700	11.69	10.31
Supplies	500	-	500	-	#DIV/0!
	130,400	132,641.97	141,100		
Bilingual					
Salaries	252,200	256,646.74	163,400	(35.21)	(36.33)
Employee Benefits	72,900	76,990.69	47,700	(34.57)	(38.04)
Supplies	4,500	2,002.76	4,500	-	124.69
	329,600	335,640.19	215,600		
Special Education Tuition	776,000	650,096.97	497,000	(35.95)	(23.55)
Social Work					
Salaries	427,100	446,073.81	461,200	7.98	3.39
Employee Benefits	136,700	113,373.06	130,400	(4.61)	15.02
Purchased Services	122,000	108,473.75	112,000	(8.20)	3.25
Supplies	6,000	6,956.74	8,000	33.33	15.00
	691,800	674,877.36	711,600		
Health Clerk					
Salaries	299,300	307,597.29	315,700	5.48	2.63
Employee Benefits	60,400	66,250.44	72,900	20.70	10.04
Purchased Services	18,000	20,523.57	24,000		
Supplies	6,000	5,614.05	6,000	-	6.87
	383,700	399,985.35	418,600		
Psychologist					
Salaries	222,900	233,327.19	241,200	8.21	3.37
Employee Benefits	61,900	63,939.04	72,800	17.61	13.86
Purchased Services	24,000	11,843.75	21,000	(12.50)	77.31
Supplies	3,000	650.59	3,000	-	361.12
	311,800	309,760.57	338,000		
Speech					
Salaries	328,200	324,885.57	353,000	7.56	8.65
Employee Benefits	100,300	94,236.08	104,300	3.99	10.68
Purchased Services	218,600	177,881.38	183,500	(16.06)	3.16
Supplies	3,000	2,481.87	3,000	-	20.88
	650,100	599,484.90	643,800		
Improvement of Instruct.					
Salaries	564,400	299,525.04	306,400	(45.71)	2.30
Employee Benefits	63,900	33,148.84	34,700	(45.70)	4.68
Purchased Services	136,400	110,629.36	129,900	(4.77)	17.42
Supplies	11,700	9,949.99	30,900	164.10	210.55
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	776,400	453,253.23	501,900		

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

Education Fund - Expenditures	2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
Library					
Salaries	333,500	338,067.68	320,600	(3.87)	(5.17)
Employee Benefits	107,500	106,125.94	100,600	(6.42)	(5.21)
Purchased Services	-	-	-	#DIV/0!	#DIV/0!
Supplies	40,000	41,589.76	40,000	-	(3.82)
Capital Outlay	6,000	1,238.00	6,000	-	384.65
	<u>487,000</u>	<u>487,021.38</u>	<u>467,200</u>		
Technology					
Salaries	433,400	436,541.06	454,100	4.78	4.02
Employee Benefits	81,700	78,958.54	87,800	7.47	11.20
Purchased Services	233,100	219,597.06	233,100	-	6.15
Supplies	40,000	23,185.26	30,000	(25.00)	29.39
Capital Outlay	316,000	327,102.82	251,000	(20.57)	(23.27)
	<u>1,104,200</u>	<u>1,085,384.74</u>	<u>1,056,000</u>		
Board					
Employee Benefits	77,300	73,523.55	91,400	18.24	24.31
Purchased Services	199,500	216,414.14	199,500	-	(7.82)
Dues and Fees	28,500	18,880.84	21,000	(26.32)	11.22
	<u>305,300</u>	<u>308,818.53</u>	<u>311,900</u>		
Executive Administration					
Salaries	607,500	607,553.15	579,300	(4.64)	(4.65)
Employee Benefits	201,100	197,957.40	221,400	10.09	11.84
Purchased Services	61,800	54,696.23	64,500	4.37	17.92
Supplies	10,500	8,078.15	10,500	-	29.98
Capital Outlay	4,500	3,953.93	10,800	140.00	173.15
Dues and Fees	7,500	6,019.00	7,500	-	24.61
	<u>892,900</u>	<u>878,257.86</u>	<u>894,000</u>		
Tort Immunity					
Salaries	72,900	72,900.00	72,900	-	-
Employee Benefits	3,900	3,861.00	3,900	-	1.01
Purchased Services	531,500	656,225.71	624,100	17.42	(4.90)
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>608,300</u>	<u>732,986.71</u>	<u>700,900</u>		
Building Principals					
Salaries	899,300	903,483.80	940,700	4.60	4.12
Employee Benefits	285,300	296,042.54	332,200	16.44	12.21
Purchased Services	11,000	5,749.23	11,000	-	91.33
Supplies	24,000	25,403.55	24,000	-	(5.53)
Capital Outlay	6,000	-	11,000	83.33	#DIV/0!
Dues and Fees	1,500	-	1,500	-	#DIV/0!
	<u>1,227,100</u>	<u>1,230,679.12</u>	<u>1,320,400</u>		
Business Office					
Salaries	436,200	435,879.75	453,300	3.92	4.00
Employee Benefits	165,900	166,071.69	173,700	4.70	4.59
Purchased Services	4,500	3,181.21	4,500	-	41.46
Supplies	1,500	2,545.31	3,000	100.00	17.86
Capital Outlay	3,300	-	3,300	-	#DIV/0!
	<u>611,400</u>	<u>607,677.96</u>	<u>637,800</u>		

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

Education Fund - Expenditures	2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
Lunch Program					
Salaries	382,200	399,440.09	413,200	8.11	3.44
Employee Benefits	44,400	40,013.05	46,800	5.41	16.96
Supplies	45,700	39,094.86	41,500	(9.19)	6.15
	472,300	478,548.00	501,500		
Internal Services/Subs					
Salaries	459,500	493,233.78	496,800	8.12	0.72
Employee Benefits	50,900	51,010.44	57,300	12.57	12.33
	510,400	544,244.22	554,100		
Community Services					
Salaries	151,400	151,322.88	155,900	2.97	3.02
Employee Benefits	-	-	100	#DIV/0!	#DIV/0!
Travel	3,500	-	2,000		
Printing	31,000	20,131.43	25,000	(19.35)	24.18
Communications	1,000	3,277.80	3,500	250.00	6.78
Supplies	1,000	520.56	1,000	-	92.10
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	187,900	175,252.67	187,500		
Private Schools Grants					
Title II Consultant	5,000	1,494.00	5,000	-	234.67
	5,000	1,494.00	5,000		
Payment to Other Govt Dist					
Payment for Other SpEd Progr	-	-	-	#DIV/0!	#DIV/0!
	-	-	-		
Contingency	50,000	-	50,000	-	#DIV/0!
Transfers	133,100	136,327.57	131,500	(1.20)	(3.54)
TOTAL EXPENDITURES	27,017,700	26,850,903.06	27,078,700		

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

Education Fund - Expenditures	2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
<u>TOTAL BY OBJECT (from previous pages)</u>					
Salaries	18,024,000	18,090,585.96	17,982,100	(0.23)	(0.60)
Employee Benefits	4,640,000	4,653,309.47	4,985,800	7.45	7.15
Purchased Services	2,244,700	2,285,747.45	2,285,100	1.80	(0.03)
Supplies	739,200	650,353.42	793,700	7.37	22.04
Capital Outlay	363,700	354,059.72	314,000	(13.67)	(11.31)
Other, Including Tuition	865,000	675,996.81	578,500	(33.12)	(14.42)
Non-Capital Equipment	8,000	4,522.66	8,000	-	76.89
Transfers	<u>133,100</u>	<u>136,327.57</u>	<u>131,500</u>	(1.20)	(3.54)
 TOTAL EXPENDITURES	 <u>27,017,700</u>	 <u>26,850,903.06</u>	 <u>27,078,700</u>	 0.23	 0.85

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

O & M Fund - Revenue	2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
20.4.1111 Property Tax Levy	2,630,000	2,491,078.46	2,660,000	1.14	6.78
20.4.1230 CPPRT	45,000	75,695.09	55,000	22.22	(27.34)
20.4.1510 Interest on Investments	35,000	32,825.00	35,000	-	6.63
20.4.1910 Building Rental-Other	7,500	8,002.48	7,500	-	(6.28)
20.4.1999 Other Local	8,000	6,383.59	40,000	400.00	526.61
20.4.3699 Other State Sources	-	50,000.00	45,000	#DIV/0!	(10.00)
20.6.7110 Transf Int - Abate WC	-	-	-	#DIV/0!	#DIV/0!
Grand Total:	<u>2,725,500</u>	<u>2,663,984.62</u>	<u>2,842,500</u>	4.29	6.70

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

O & M Fund - Expenditures		2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
2540.1170.001	Custodial Salaries - Lincoln	178,600	171,377.54	189,800	6.27	10.75
2540.1170.002	Custodial Salaries - Roosevelt	299,600	299,586.00	314,200	4.87	4.88
2540.1170.004	Custodial Salaries - Willard	194,500	193,075.65	203,600	4.68	5.45
2540.1300.001	Custodial Overtime - Lincoln	17,500	22,448.16	17,500	-	(22.04)
2540.1300.002	Custodial Overtime - Roosevelt	15,000	22,053.86	17,500	16.67	(20.65)
2540.1300.004	Custodial Overtime - Willard	7,500	10,743.18	10,000	33.33	(6.92)
2540.1350.001	Part-Time Salaries - Lincoln	1,000	1,665.00	1,000	-	(39.94)
2540.1350.002	Part-Time Salaries - Roosevelt	1,000	-	4,500	350.00	#DIV/0!
2540.1350.004	Part-Time Salaries - Willard	1,000	-	1,000	-	#DIV/0!
2540.220.001	Insurance - Lincoln	46,600	47,275.98	53,000	13.73	12.11
2540.220.002	Insurance - Roosevelt	120,200	109,493.68	138,600	15.31	26.58
2540.220.004	Insurance - Willard	97,500	119,603.06	137,900	41.44	15.30
2540.2500.001	Uniforms - Lincoln	1,000	797.38	1,000	-	25.41
2540.2500.002	Uniforms - Roosevelt	1,000	797.38	1,000	-	25.41
2540.2500.004	Uniforms - Willard	1,000	797.39	1,000	-	25.41
2540.310.001	Architect's Fees - Lincoln	2,000	-	12,800	540.00	#DIV/0!
2540.310.002	Architect's Fees - Roosevelt	2,000	22,543.40	35,800	1,690.00	58.80
2540.310.004	Architect's Fees - Willard	2,000	-	12,800	540.00	#DIV/0!
2540.320.001	Property Services - Lincoln	65,000	75,122.80	93,200	43.38	24.06
2540.320.002	Property Services - Roosevelt	80,000	93,798.32	107,900	34.88	15.03
2540.320.004	Property Services - Willard	65,000	45,146.50	49,000	(24.62)	8.54
2540.321.001	Sanitation - Lincoln	11,000	11,466.28	12,000	9.09	4.65
2540.321.002	Sanitation - Roosevelt	25,000	35,140.50	35,000	40.00	(0.40)
2540.321.004	Sanitation - Willard	20,000	23,168.13	23,000	15.00	(0.73)
2540.322.001	Cleaning Services - Lincoln	7,500	4,320.00	4,600	(38.67)	6.48
2540.322.002	Cleaning Services - Roosevelt	4,500	4,470.00	4,600	2.22	2.91
2540.322.004	Cleaning Services - Willard	5,600	5,550.00	5,700	1.79	2.70
2540.325.001	Rentals - Lincoln	3,900	3,563.75	8,900	128.21	149.74
2540.325.002	Rentals - Roosevelt	300	-	300	-	#DIV/0!
2540.325.004	Rentals - Willard	300	-	300	-	#DIV/0!
2540.3240.001	Grounds Maint - Lincoln	44,200	54,592.88	31,000	(29.86)	(43.22)
2540.3240.002	Grounds Maint - Roosevelt	22,100	27,262.61	30,000	35.75	10.04
2540.3240.004	Grounds Maint - Willard	26,400	30,757.43	40,000	51.52	30.05
2540.3280.001	Exterminator - Lincoln	9,500	10,287.66	10,500	10.53	2.06
2540.3280.002	Exterminator - Roosevelt	3,500	4,524.10	4,500	28.57	(0.53)
2540.3280.004	Exterminator - Willard	1,000	1,017.40	1,000	-	(1.71)
2540.332.001	Travel/Conference - Lincoln	100	107.39	200	100.00	86.24
2540.332.002	Travel/Conference - Roosevelt	100	107.39	200	100.00	86.24
2540.332.004	Travel/Conference - Willard	100	107.41	200	100.00	86.20

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

O & M Fund - Expenditures		2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
2540.3420.001	Telephones - Lincoln	36,000	26,729.98	29,200	(18.89)	9.24
2540.3420.002	Telephones - Roosevelt	36,500	30,891.82	33,200	(9.04)	7.47
2540.3420.004	Telephones - Willard	28,000	21,792.81	24,200	(13.57)	11.05
2540.370.001	Water/Sewer - Lincoln	5,200	6,481.86	6,500	25.00	0.28
2540.370.002	Water/Sewer - Roosevelt	8,000	8,151.00	8,500	6.25	4.28
2540.370.004	Water/Sewer - Willard	6,000	4,639.80	4,700	(21.67)	1.30
2540.3820.001	Commercial Property Ins. - Linc	5,300	5,258.00	5,000	(5.66)	(4.91)
2540.3820.002	Commercial Property Ins. - Roos	10,600	10,514.00	10,000	(5.66)	(4.89)
2540.3820.004	Commercial Property Ins. - Will	5,300	5,258.00	5,000	(5.66)	(4.91)
2540.390.001	Other Purchased Services - L	4,800	8,469.57	22,100	360.42	160.93
2540.390.002	Other Purchased Services - R	9,100	1,340.02	15,600	71.43	1,064.16
2540.390.004	Other Purchased Services - W	4,800	1,340.13	15,600	225.00	1,064.07
2540.410.001	Custodial Supplies - Lincoln	40,000	52,196.99	50,000	25.00	(4.21)
2540.410.002	Custodial Supplies - Roosevelt	50,000	52,770.06	62,000	24.00	17.49
2540.410.004	Custodial Supplies - Willard	40,000	48,917.13	50,000	25.00	2.21
2540.4650.001	Natural Gas - Lincoln	22,000	21,115.14	22,000	-	4.19
2540.4650.002	Natural Gas - Roosevelt	25,000	26,980.20	27,000	8.00	0.07
2540.4650.004	Natural Gas - Willard	21,000	19,843.72	21,000	-	5.83
2540.4660.001	Electricity - Lincoln	46,000	48,292.52	48,000	4.35	(0.61)
2540.4660.002	Electricity - Roosevelt	88,000	85,036.93	88,000	-	3.48
2540.4660.004	Electricity - Willard	46,000	50,779.01	50,000	8.70	(1.53)
2540.530	Building Improvements	70,000	95,897.05	-	(100.00)	(100.00)
2540.540	Site Improvements	498,700	426,761.44	310,000	(37.84)	(27.36)
2540.6000.690	Contingency	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
	Subtotal	2,515,400	2,512,225.39	2,547,700	1.28	1.41
20.7.8840	Transfer to Cap Proj Fund	<u>469,000</u>	<u>442,919.86</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Grand Total:	<u>2,984,400</u>	<u>2,955,145.25</u>	<u>2,547,700</u>	(14.63)	(13.79)

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

Transportation Fund - Revenues		2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
40.4.1113	Property Tax Levy	605,000	573,289.17	611,200	1.02	6.61
40.4.1510	Interest on Investments	50,000	60,091.00	60,000	20.00	(0.15)
40.4.3500	Reg Ed. Reimbursement	500	352.64	500	-	41.79
40.4.3510	Special Ed. Reimbursement	<u>500,000</u>	<u>496,793.34</u>	<u>400,000</u>	(20.00)	(19.48)
Grand Total:		<u>1,155,500</u>	<u>1,130,526.15</u>	<u>1,071,700</u>	(7.25)	(5.20)

Transportation Fund - Expenditures		2025-26 Proposed	2025-26 Actual	2026-27 Proposed	% Change From Budget	% Change From Actual
2550.3300.001	Homeless - Lincoln	1,000	-	1,000	-	#DIV/0!
2550.3300.002	Homeless - Roosevelt	26,200	26,160.72	2,000	(92.37)	(92.35)
2550.3300.004	Homeless - Willard	2,000	200.00	1,000	(50.00)	400.00
2550.3310.001	Exceptional Child - Lincoln	-	37,643.92	40,000	#DIV/0!	6.26
2550.3310.002	Exceptional Child - Roosevelt	900,000	491,038.65	450,000	(50.00)	(8.36)
2550.3310.004	Exceptional Child - Willard	-	77,570.28	80,000	#DIV/0!	3.13
2550.3330.001	Field Trips - Lincoln	6,000	8,428.40	10,000	66.67	18.65
2550.3330.002	Field Trips - Roosevelt	89,000	140,757.38	150,000	68.54	6.57
2550.3330.004	Field Trips - Willard	14,000	10,577.18	10,000	(28.57)	(5.46)
2550.3331.001	Interscholastic - Lincoln	5,000	692.47	5,000	-	622.05
2550.3331.002	Interscholastic - Roosevelt	81,000	97,839.49	100,000	23.46	2.21
2550.3331.004	Interscholastic - Willard	5,000	692.27	5,000	-	622.26
540 Capital Outlay		-	-	-	#DIV/0!	#DIV/0!
8140 Permanent Transfer of interest		-	-	-	#DIV/0!	#DIV/0!
Grand Total:		<u>1,129,200</u>	<u>891,600.76</u>	<u>854,000</u>	(24.37)	(4.22)

**River Forest Public Schools District 90
Proposed Tentative Budget 2026-27**

Capital Projects Fund - Revenue		2025-26 Proposed	2025-26 Actual	2026-27 Proposed
60.6.7800	Transfer from O&M	<u>469,000</u>	<u>442,919.86</u>	<u>-</u>
	Grand Total:	<u>469,000</u>	<u>442,919.86</u>	<u>-</u>

Capital Projects Fund - Expenditures		2025-26 Proposed	2025-26 Actual	2026-27 Proposed
2530.310.001	Professional Services - Linc	20,800	15,670.00	-
2530.310.002	Professional Services - Roos	-	-	-
2530.310.004	Professional Services - Will	-	-	-
2530.530.001	Building Impr - Lincoln	448,200	427,249.86	-
2530.530.002	Building Impr - Roosevelt	-	-	-
2530.530.004	Building Impr - Willard	<u>-</u>	<u>-</u>	<u>-</u>
	Grand Total:	<u>469,000</u>	<u>442,919.86</u>	<u>-</u>

River Forest Public Schools District 90
Proposed Tentative Budget 2026-27

Life Safety Fund - Revenues		2025-26 Proposed	2025-26 Actual	2026-27 Proposed
90.4.1111	Property Tax Levy	-	-	-
90.4.1510	Interest on Investments	-	-	-
	Grand Total:	-	-	-

Life Safety Fund - Expenditures		2025-26 Proposed	2025-26 Actual	2026-27 Proposed
2530.310.001	Professional Services - Linc	-	-	-
2530.310.002	Professional Services - Roos	-	-	-
2530.310.004	Professional Services - Will	-	-	-
2530.530.001	Lincoln	-	-	-
2530.530.002	Roosevelt	-	-	-
2530.530.004	Willard	-	-	-
	Subtotal	-	-	-
	Perm Trans to B&I	58,750	58,749.52	-
	Grand Total:	58,750	58,749.52	-

River Forest Public Schools District 90
Proposed Tentative Budget Summary - Operating Funds
Fiscal Year 2027

	<u>Education Fund</u>	<u>O & M Fund</u>	<u>Transportation Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
Fund Balance, 6/30/26, unaudited	\$ 30,277,151	\$ 897,622	\$ 1,720,181	\$ 5,456,384	\$ 38,351,338
Receipts	28,283,700	2,842,500	1,071,700	406,000	32,603,900
Bond Proceeds	-	-	-	4,500,000	4,500,000
Transfers In	-	-	-	-	-
Expenditures	(26,947,200)	(2,547,700)	(854,000)	-	(30,348,900)
Transfers Out	<u>(131,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(131,500)</u>
Fund Balance, 6/30/27	<u>\$ 31,482,151</u>	<u>\$ 1,192,422</u>	<u>\$ 1,937,881</u>	<u>\$ 10,362,384</u>	<u>\$ 44,974,838</u>
Excess of receipts and other financing sources over expenditures and other financing uses					6,623,500
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>\$ 2,123,500</u>
Direct Revenues per ISBE form					\$ 32,603,900
Direct Expenditures per ISBE form					<u>(30,348,900)</u>
Operating Fund Excess/(Deficiency) per ISBE form					<u>\$ 2,255,000</u>

River Forest Public Schools District 90
Proposed Tentative Budget Summary - Non Operating Funds
Fiscal Year 2027

	<u>Debt Service Fund</u>	<u>IMRF Fund</u>	<u>Total</u>
Fund Balance, 6/30/26, unaudited	\$ 2,105,178	\$ 174,009	\$ 2,279,187
Receipts	1,850,000	764,000	2,614,000
Transfers In	131,500	-	131,500
Expenditures	(1,978,500)	(677,500)	(2,656,000)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, 6/30/27	<u>\$ 2,108,178</u>	<u>\$ 260,509</u>	<u>\$ 2,368,687</u>