



RIVER
FOREST
PUBLIC
SCHOOLS

Administration Building
7776 Lake Street
River Forest, Illinois
60305
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MEMO

Date: 7/12/23
To: Joe Cortese
From: Anthony Cozzi *AC*
RE: 2023-24 Budget

Enclosed please find the first draft of the 2023-2024 Proposed Tentative Budget. Also included in the fund presentations are the 2022-23 Budget and Actual amounts.

Items of significance:

- Receipts for all funds are preliminary due to State Aid and other Mandated Categorical grants (fund applicable), which have not been finalized by ISBE. The applicable CPI increases for the 2022 and 2023 property tax years are both 5.0%.
- Education Fund Salaries and Employee Benefits include employees hired through today, including the additional FTE needed for full-day kindergarten. There remains a handful of vacancies left to be filled, which have been included with estimated amounts. Salaries increases per the two collective bargaining agreements were 5.0% for teachers and 4.0% for aides. For non-bargaining unit employees, Administrator salaries increased an average of 3.2%, while all other non-bargaining unit employee salaries (which includes Custodial staff paid out of the Operations and Maintenance Fund) increased an average of 3.9%. Health insurance costs are based on rates that went into effect on 7/1/23 and represent a 9.4% increase to our cooperative's plan. Building-level Supplies include previously approved K-4 Science and Art curriculum adoptions as well as all supplies needed to implement full-day kindergarten. Curriculum and Instruction supplies include the Social Studies review, PE/Health review, 6-8 Math resource vetting and fast-tracked Literacy review process.
- The Education expenditure budget reflects a discontinuation of the Power Scholars Academy after this summer unless the program shows significant value going forward.
- The District has filed separate appeals with TRS over two Excess Salary penalty calculations for recent retirees. If we are unsuccessful on both, the total cost would be \$50,000. That amount has been included in the Education Fund expenditures. If the appeals are finalized prior to our September Board meeting when you adopt the final budget, and we are successful, the amount will be removed from the budget.

- The Psychology department shows a significant increase in Salaries and Benefits due to the hiring of additional psychologists. However, Purchased Services significantly decreased due to the elimination of psychologist independent contractors.
- The Operations and Maintenance Fund expenditures include all projects to prepare for the implementation of full-day kindergarten. They also include a \$250,000 contingency for a potential payout to a contractor that substantially finished but did not completely finish the summer 2021 HVAC project at Lincoln/Willard. The District did have to hire other contractors to finish the project. That amount has been reduced from the originally contractor cost. However, in addition to never finalizing all of their change order requests, they never submitted their final payout request, leaving a remaining amount due. Our attorneys feel that the District would still be liable for a portion of the contract for up to five years.
- The Working Cash Fund is being re-established with a \$4,500,000 bond sale. The Administration will be recommending that the Board authorize \$13,500,000 in Working Cash Fund bonds, but only recommending issue \$4,500,000 during this fiscal year. Obviously, if the Board does not approve the authorization in July for an issuance later in the year, the budgeted proceeds will be removed.
- The Life Safety Fund will be effectively zeroed out this year as the four summers of projects will be complete. Over those four summers, the project costs have exceeded what was originally estimated back in 2019 (pre-COVID) by approximately \$425,000. Therefore, since this is the last year of the Life Safety Fund, that deficiency will be charged to the Capital Projects Fund. Since the Operations and Maintenance Fund transfers monies to cover the Capital Projects Fund, the deficiency affects the O&M Fund as well.

I look forward to discussing this with you on Thursday morning.

Enclosures

FIRST DRAFT

7/13/2023

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	200,000	33.33	(63.27)
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	1,078,000	0.08	0.09
Total:	1,077,100	1,077,026.08	1,078,000		
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	-	(100.00)	(100.00)
10.4.4998 IDEA Preschool ARP	9,600	7,625.00	-	(100.00)	(100.00)
10.4.4930 Title II	22,000	27,835.00	19,600	(10.91)	(29.59)
Total:	780,900	963,258.66	622,900		
Subtotal	22,227,900	23,305,987.20	24,328,900	9.45	4.39
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	24,328,900	(10.65)	(14.05)

FIRST DRAFT

7/12/2023

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	7,982,500	6.46	6.04
Employee Benefits	1,881,200	1,883,565.49	2,045,500	8.73	8.60
Purchased Services	129,900	104,604.56	139,100	7.08	32.98
Supplies	603,100	483,968.43	475,200	(21.21)	(1.81)
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	10,688,400		
Special Education					
Salaries	2,072,500	2,075,787.02	2,131,800	2.86	2.70
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	3,113,400		
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	68,400	(24.42)	(24.31)
Employee Benefits	26,000	26,350.44	15,200	(41.54)	(42.32)
Supplies	1,500	-	-	(100.00)	#DIV/0!
	118,000	116,719.39	83,600		
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		

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7/12/2023

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	228,800	6.32	6.43
Employee Benefits	63,900	62,404.95	63,800	(0.16)	2.24
Supplies	3,000	3,057.71	3,200	6.67	4.65
	282,100	280,449.25	295,800		
Special Education Tuition	815,000	739,771.74	750,000	(7.98)	1.38
Social Work					
Salaries	438,400	442,689.26	441,100	0.62	(0.36)
Employee Benefits	123,000	108,857.40	123,800	0.65	13.73
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	617,900		
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	3,000		
Supplies	6,000	4,570.42	6,000	-	31.28
	304,000	337,291.55	292,900		
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		

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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!
	410,400	404,077.35	426,000		
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
	1,064,900	1,078,724.26	1,106,600		
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
	253,000	250,708.94	283,700		
Executive Administration					
Salaries	573,600	565,565.32	573,300	(0.05)	1.37
Employee Benefits	167,400	167,859.22	228,800	36.68	36.30
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
	827,100	811,993.40	888,500		
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!
	614,600	549,508.33	570,800		
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!
	1,168,200	1,163,137.60	1,238,400		
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!
	514,200	498,623.71	532,200		

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7/12/2023

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	99,000	(6.43)	(6.40)
Employee Benefits	27,200	27,176.02	16,900	(37.87)	(37.81)
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>132,000</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	77,000	6.94	65.00
	<u>72,000</u>	<u>46,667.00</u>	<u>77,000</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>25,041,100</u>		

FIRST DRAFT

7/12/2023

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	16,685,100	5.02	4.26
Employee Benefits	3,874,600	3,817,928.33	4,168,300	7.58	9.18
Purchased Services	2,235,600	2,082,699.18	1,966,700	(12.03)	(5.57)
Supplies	874,500	740,731.12	763,600	(12.68)	3.09
Capital Outlay	551,000	507,358.11	438,500	(20.42)	(13.57)
Other, Including Tuition	1,020,300	818,255.05	913,000	(10.52)	11.58
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	25,041,100	2.03	4.02

FIRST DRAFT

7/12/2023

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

FIRST DRAFT

7/12/2023

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

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River Forest Public Schools District 90
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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	195,500	95.50	59.80
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	2,170,400	16.71	17.93
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>2,890,200</u>	33.83	50.28

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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>650,000</u>	5.69	(16.41)
	Grand Total:	<u>1,401,500</u>	<u>1,562,000.16</u>	<u>1,716,500</u>	22.48	9.89

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

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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	<u>300,000</u>	<u>82,843.02</u>	<u>719,800</u>
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>

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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	24,328,900	2,214,000	1,716,500	117,000	
Bond Proceeds	-	-	-	4,500,000	
Transfers In	-	-	-	-	
Expenditures	(24,941,200)	(2,170,400)	(1,328,000)	-	
Transfers Out	<u>(99,900)</u>	<u>(719,800)</u>	<u>-</u>	<u>-</u>	
Fund Balance, 6/30/24	<u>\$ 28,083,254</u>	<u>\$ 632,086</u>	<u>\$ 1,152,751</u>	<u>\$ 4,734,431</u>	<u>\$ 34,602,522</u>

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

	<u>Debt Service Fund</u>	<u>IMRF Fund</u>	<u>Capital Projects Fund</u>	<u>Life Safety Fund</u>	<u>Total</u>
Fund Balance, 6/30/23, 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)	(643,900)	(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>\$ 113,872</u>	<u>\$ -</u>	<u>\$ 67</u>	<u>\$ 1,886,968</u>