



RIVER  
FOREST  
PUBLIC  
SCHOOLS

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

# MEMO

Date: 9/19/19  
To: Dr. Ed Condon  
From: Anthony Cozzi *AC*  
RE: 2019-20 Budget – Final Draft

---

Enclosed please find the Final Draft of the 2019-2020 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 revenues decreased by \$63,000 due to a typographical error in Milk Fees. Instead of \$70,000, the annual budgeted amount should have been \$7,000.

The Education Fund expenditures increased by \$105,000 due to an \$87,100 increase for updated salary and benefit information; a net increase of \$10,900 in purchased services, supplies and materials and capital outlay in the Special Education Administration and Improvement of Instruction functions resulting from updated IDEA grant expenditures; a \$5,000 increase in Curriculum and Instruction supplies; and a \$2,000 increase in Transfers Out to the Debt Service Fund to cover an additional capital lease for copier equipment paid out of that fund. As a result, the change in the Education Fund 6-30-20 fund balance is a decrease of \$168,000.

The Operations and Maintenance Fund expenditures increased by \$46,000 due to additional capital expenditures, which include boiler room upgrades, lighting upgrades and video streaming equipment. As a result, the change in the Operations and Maintenance Fund 6-30-20 fund balance is a decrease of \$46,000.

The Debt Service Fund transfers in and expenditures both increased by \$2,000 due to the aforementioned additional capital lease. As a result, there was no change to the Debt Service Fund 6-30-20 fund balance.

There were no other changes, therefore, the cumulative effect of the above change to the total budgeted Ending Fund Balance at 6-30-20 across all funds is a decrease of \$214,000.

This final draft is recommended for adoption at the September 23<sup>rd</sup> Regular Board Meeting, immediately following the required Budget Hearing. The legal budget form has been on display since August 23<sup>rd</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 2019-2020**

**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 = \$21,645,800, or 74.0% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2018 tax extension plus the estimated first installment of the 2019 tax extension. The applicable CPI increase for property taxes was 1.9%.
2. School fees are calculated using the most current fee schedule.
3. State and Federal Aid are based upon current year EBF calculations, current allocation information for non EBF categoricals and State approved federal grant budgets.

Significant Education Fund expenditures were estimated as follows (**Budgeted Expenditures = \$22,023,900, or 71.8% of Total District Budgeted Expenditures**):

1. Per the negotiated union contract, salaries included a CPI with a floor of 3.0% increase for certified personnel, adjusting for a change in number of employees. Finally, there was a 2.63% 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 2.2%.
3. Supplies and Materials included \$84,000 in new textbook adoptions
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 \$110,400.

**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 = \$3,461,500, or 11.8% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2018 tax extension plus the estimated first installment of the 2019 tax extension.
2. Other Local revenues include building rental fees as well as net E-Rate reimbursements.
3. Transfers In (\$1,300,000) represent a partial abatement of the Working Cash Fund used to cover deficits.

Significant Operations and Maintenance Fund expenditures were estimated as follows (**Budgeted Expenditures = \$3,187,800, or 10.5% of Total District Budgeted Expenditures**):

1. Salaries are based on a 2.63% average increase, adjusting for a change in the number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 2.2%.
3. Transfers Out represent the amount to cover capital expenditures from the Capital Projects Fund.

**River Forest Public Schools District 90**  
**Executive Summary**  
**Proposed Tentative Budget 2019-2020**

**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 = \$414,000, or 1.4% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2018 tax extension plus the estimated first installment of the 2019 tax extension.
2. State Aid is based upon most current allocation information.

Significant Transportation Fund expenditures were estimated as follows (**Budgeted Expenditures = \$725,000, or 2.4% of Total District Budgeted Expenditures**):

1. Special Education transportation costs are expected to increase 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 = \$178,000, or 0.6% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2018 tax extension plus the estimated first installment of the 2019 tax extension.
2. Interest Income is expected to remain relatively constant based on average fund balance in the Treasurer's Pool.

Transfers Out of \$1,300,000 represents a partial abatement to the Operations and Maintenance Fund to cover deficit spending. This is due to capital expenditures.

FINAL DRAFT

9/19/2019

River Forest Public Schools District 90  
Proposed Tentative Budget 2019-20

Education Fund - Revenue	2018-19 Budget	2018-19 Actual	2019-20 Proposed	% Change From Budget	% Change From Actual
10.4.1110 Property Tax Levy	16,450,000	16,321,503.33	17,000,000	3.34	4.16
10.4.1140 Special Education Levy	<u>1,755,000</u>	<u>1,720,320.69</u>	<u>1,760,000</u>	0.28	2.31
Total:	18,205,000	18,041,824.02	18,760,000		
10.4.1230 CPPRT	155,000	153,836.85	155,000	-	0.76
10.4.1321 Summer School Tuition	<u>80,000</u>	<u>62,926.69</u>	<u>65,000</u>	(18.75)	3.29
Total:	80,000	62,926.69	65,000		
10.4.1510 Interest on Investments	175,000	482,632.09	175,000	-	(63.74)
10.4.1520 Gain/Loss on Investments	-	-	-	#DIV/0!	#DIV/0!
10.4.1610 Lunch Program Fees	235,000	190,160.31	194,000	(17.45)	2.02
10.4.1611 Milk Fees	<u>7,000</u>	<u>6,150.88</u>	<u>7,000</u>	-	13.80
Total:	242,000	196,311.19	<b>201,000</b>		
10.4.1721 Athletic Fees	35,000	32,067.71	35,000	-	9.14
10.4.1722 Music Fees	31,000	24,584.92	25,000	(19.35)	1.69
10.4.1723 Spring Musical Fees	5,500	4,197.05	5,500	-	31.04
10.4.1724 Drama Fees	1,000	-	1,000	-	#DIV/0!
10.4.1811 Textbook Fees	<u>145,000</u>	<u>114,804.31</u>	<u>120,000</u>	(17.24)	4.53
Total:	217,500	175,653.99	186,500		
10.4.1920 Contribution/Donations	1,000	1,000.00	1,000	-	-
10.4.1930 Impact Fees	10,000	-	10,000	-	#DIV/0!
10.4.1950 Refund Prior Exp	15,000	9,139.42	15,000	-	64.12
10.4.1999 Other Local	<u>30,000</u>	<u>35,579.30</u>	<u>30,000</u>	-	(15.68)
Total:	56,000	45,718.72	56,000		
10.4.3001 Evidenced Based Funding	<u>1,072,000</u>	<u>1,072,914.00</u>	<u>1,075,000</u>	0.28	0.19
Total:	1,072,000	1,072,914.00	1,075,000		
10.4.3100 Special Ed Private	<u>345,000</u>	<u>303,986.37</u>	<u>325,000</u>	(5.80)	6.91
Total:	345,000	303,986.37	325,000		
10.4.3299 Career Development Grant	1,300	1,394.00	1,300	-	-
10.4.3999 Other State Grants	<u>1,000</u>	<u>1,041.00</u>	<u>1,000</u>	-	(3.94)
Total:	2,300	2,435.00	2,300		
10.4.4215 Special Milk Program	20,000	24,030.07	20,000	-	(16.77)
10.4.4300 Title I	91,000	112,458.00	110,000	20.88	(2.19)
10.4.4620 Flow Through Part B	488,000	416,513.00	460,000	(5.74)	10.44
10.4.4600 Flow Through Preschool	16,000	16,080.00	16,000	-	(0.50)
10.4.4991 Medicaid Admin. Outreach	20,000	14,375.14	14,000	(30.00)	(2.61)
10.4.4930 Title II	<u>24,000</u>	<u>28,109.00</u>	<u>25,000</u>	4.17	(11.06)
Total:	659,000	611,565.21	645,000		
Subtotal	21,208,800	21,149,804.13	21,645,800	2.06	2.35
10.6.7110 Transfers In - Abolish WC	-	-	-	#DIV/0!	#DIV/0!
GRAND TOTAL:	<u>21,208,800</u>	<u>21,149,804.13</u>	<u>21,645,800</u>	2.06	2.35

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2019-20**

<b>Education Fund - Expenditures</b>	<b>2018-19 Budget</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Regular Programs</b>					
Salaries	6,868,500	6,881,327.35	<b>6,960,500</b>	1.34	1.15
Employee Benefits	1,643,600	1,687,894.52	<b>1,692,000</b>	2.94	0.24
Purchased Services	197,200	194,139.49	254,400	29.01	31.04
Supplies	521,200	457,252.71	<b>431,900</b>	(17.13)	(5.54)
Capital Outlay	17,500	7,720.16	17,500	-	126.68
Dues and Fees	1,500	300.00	1,500	-	400.00
Non-Capital Equip	4,500	2,620.38	4,500	-	71.73
	<u>9,254,000</u>	<u>9,231,254.61</u>	<b>9,362,300</b>		
<b>Special Education</b>					
Salaries	1,584,400	1,579,167.42	1,642,500	3.67	4.01
Employee Benefits	382,500	404,271.31	399,800	4.52	(1.11)
Purchased Services	347,000	326,908.55	322,400	(7.09)	(1.38)
Supplies	49,200	48,283.71	47,200	(4.07)	(2.24)
	<u>2,363,100</u>	<u>2,358,631</u>	2,411,900		
<b>Special Education Admin</b>					
Salaries	128,100	127,815.86	131,700	2.81	3.04
Employee Benefits	47,100	45,512.50	24,900	(47.13)	(45.29)
Purchased Services	4,000	2,787.65	4,000	-	43.49
Supplies	3,000	8,819.44	<b>24,900</b>	730.00	182.33
Capital Outlay	69,500	59,276.93	<b>17,700</b>	(74.53)	(70.14)
	<u>251,700</u>	<u>244,212.38</u>	<b>203,200</b>		
<b>Early Childhood</b>					
Salaries	246,800	245,532.02	<b>274,400</b>	11.18	11.76
Employee Benefits	53,400	54,280.27	<b>41,200</b>	(22.85)	(24.10)
Purchased Services	19,000	29,884.04	43,000	126.32	43.89
Supplies	16,600	10,632.00	12,600	(24.10)	18.51
	<u>335,800</u>	<u>340,328.33</u>	<b>371,200</b>		
<b>Title I</b>					
Salaries	92,700	92,697.15	96,000	3.56	3.56
Employee Benefits	20,800	19,582.35	22,400	7.69	14.39
Supplies	-	21,955.74	20,000	#DIV/0!	(8.91)
	<u>113,500</u>	<u>134,235.24</u>	138,400		
<b>Interscholastic</b>					
Salaries	144,300	152,084.66	155,000	7.42	1.92
Employee Benefits	13,500	17,496.43	18,100	34.07	3.45
Purchased Services	16,000	15,689.39	16,000	-	1.98
Supplies	4,000	6,857.04	7,000	75.00	2.08
Capital Outlay	1,500	-	1,500	-	#DIV/0!
	<u>179,300</u>	<u>192,127.52</u>	197,600		
<b>Summer School</b>					
Salaries	132,800	124,121.05	117,300	(11.67)	(5.50)
Employee Benefits	17,500	15,547.39	17,400	(0.57)	11.92
Purchased Services	13,000	20,000.00	20,000	53.85	-
Supplies	7,000	4,574.95	7,000	-	53.01
	<u>170,300</u>	<u>164,243.39</u>	161,700		

**River Forest Public Schools District 90  
Proposed Tentative Budget 2019-20**

<b>Education Fund - Expenditures</b>	<b>2018-19 Budget</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Summer Curriculum</b>					
Salaries	52,300	36,054.55	55,700	6.50	54.49
	52,300	36,054.55	55,700		
<b>Gifted</b>					
Salaries	78,200	78,118.88	81,000	3.58	3.69
Employee Benefits	18,300	18,073.81	18,800	2.73	4.02
Supplies	500	-	500	-	#DIV/0!
	97,000	96,192.69	100,300		
<b>Bilingual</b>					
Salaries	144,500	116,010.16	123,300	(14.67)	6.28
Employee Benefits	26,300	22,469.56	23,800	(9.51)	5.92
Supplies	1,500	2,761.62	2,000	33.33	(27.58)
	172,300	141,241.34	149,100		
<b>Special Education Tuition</b>					
	875,000	901,447.37	1,155,000	32.00	28.13
<b>Social Work</b>					
Salaries	329,100	330,907.90	401,200	21.91	21.24
Employee Benefits	89,100	85,162.74	95,800	7.52	12.49
Purchased Services	36,000	44,810.00	57,000	58.33	27.20
Supplies	5,500	1,563.14	4,000	(27.27)	155.90
	459,700	462,443.78	558,000		
<b>Health Clerk</b>					
Salaries	203,400	203,397.00	209,700	3.10	3.10
Employee Benefits	38,000	35,648.00	36,900	(2.89)	3.51
Purchased Services	5,500	12,038.83	12,000		
Supplies	6,000	4,694.41	6,000	-	27.81
	252,900	255,778.24	264,600		
<b>Psychologist</b>					
Salaries	183,400	183,260.35	190,300	3.76	3.84
Employee Benefits	49,300	45,135.29	39,900	(19.07)	(11.60)
Purchased Services	30,500	41,788.57	49,000	60.66	17.26
Supplies	6,000	1,352.86	3,000	(50.00)	121.75
	269,200	271,537.07	282,200		
<b>Speech</b>					
Salaries	191,200	169,387.85	203,500	6.43	20.14
Employee Benefits	49,500	43,908.05	48,800	(1.41)	11.14
Purchased Services	223,000	264,523.08	251,000	12.56	(5.11)
Supplies	4,600	5,087.58	6,600	43.48	29.73
	468,300	482,906.56	509,900		
<b>Improvement of Instruct.</b>					
Salaries	564,800	479,431.87	535,700	(5.15)	11.74
Employee Benefits	62,000	51,554.64	62,100	0.16	20.45
Purchased Services	91,200	97,110.62	<b>160,200</b>	75.66	64.97
Supplies	1,200	1,065.80	1,200	-	12.59
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	719,200	629,162.93	<b>759,200</b>		

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2019-20**

<b>Education Fund - Expenditures</b>	<b>2018-19 Budget</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Library</b>					
Salaries	235,300	238,828.34	251,500	6.88	5.31
Employee Benefits	81,800	72,650.37	76,900	(5.99)	5.85
Purchased Services	1,200	-	1,200	-	#DIV/0!
Supplies	40,000	41,225.81	40,000	-	(2.97)
Capital Outlay	6,000	-	6,000	-	#DIV/0!
	<u>364,300</u>	<u>352,704.52</u>	<u>375,600</u>		
<b>Technology</b>					
Salaries	287,300	287,748.97	299,400	4.21	4.05
Employee Benefits	41,000	39,847.78	41,100	0.24	3.14
Purchased Services	113,100	117,130.08	127,100	12.38	8.51
Supplies	35,000	31,766.41	42,000	20.00	32.22
Capital Outlay	396,800	394,733.07	413,900	4.31	4.86
	<u>873,200</u>	<u>871,226.31</u>	<u>923,500</u>		
<b>Board</b>					
Employee Benefits	47,400	47,043.30	41,100	(13.29)	(12.63)
Purchased Services	171,900	156,976.95	216,600	26.00	37.98
Dues and Fees	18,000	15,238.54	18,000	-	18.12
	<u>237,300</u>	<u>219,258.79</u>	<u>275,700</u>		
<b>Executive Administration</b>					
Salaries	503,900	500,808.39	518,400	2.88	3.51
Employee Benefits	143,700	139,791.66	147,900	2.92	5.80
Purchased Services	75,900	63,818.91	80,400	5.93	25.98
Supplies	15,000	12,925.93	15,000	-	16.05
Capital Outlay	4,200	-	4,200	-	#DIV/0!
Dues and Fees	10,800	10,741.34	10,800	-	0.55
	<u>753,500</u>	<u>728,086.23</u>	<u>776,700</u>		
<b>Tort Immunity</b>					
Salaries	72,900	72,900.00	72,900	-	-
Employee Benefits	4,200	3,861.00	3,900	(7.14)	1.01
Purchased Services	364,400	322,616.12	369,600	1.43	14.56
Capital Outlay	20,700	21,810.95	-	(100.00)	(100.00)
	<u>462,200</u>	<u>421,188.07</u>	<u>446,400</u>		
<b>Building Principals</b>					
Salaries	817,300	816,478.60	831,800	1.77	1.88
Employee Benefits	206,800	196,753.80	197,900	(4.30)	0.58
Purchased Services	17,500	5,191.77	18,600	6.29	258.26
Supplies	21,000	14,262.27	21,000	-	47.24
Capital Outlay	6,000	4,236.00	6,000	-	41.64
Dues and Fees	1,500	769.00	1,500	-	95.06
	<u>1,070,100</u>	<u>1,037,691.44</u>	<u>1,076,800</u>		
<b>Business Office</b>					
Salaries	346,200	345,819.24	356,400	2.95	3.06
Employee Benefits	116,700	91,291.45	94,500	(19.02)	3.51
Purchased Services	5,400	2,536.15	5,400	-	112.92
Supplies	3,000	1,384.33	3,000	-	116.71
Capital Outlay	3,000	2,638.83	3,000	-	13.69
	<u>474,300</u>	<u>443,670.00</u>	<u>462,300</u>		



**River Forest Public Schools District 90  
Proposed Tentative Budget 2019-20**

<b>Education Fund - Expenditures</b>	<b>2018-19 Budget</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Lunch Program</b>					
Salaries	235,800	238,749.76	243,900	3.44	2.16
Employee Benefits	27,200	25,193.59	28,400	4.41	12.73
Supplies	<u>38,800</u>	<u>38,236.02</u>	<u>41,000</u>	5.67	7.23
	301,800	302,179.37	313,300		
<b>Internal Services/Subs</b>					
Salaries	314,200	340,723.76	326,900	4.04	(4.06)
Employee Benefits	<u>22,800</u>	<u>22,852.47</u>	<b><u>47,500</u></b>	108.33	107.85
	337,000	363,576.23	<b>374,400</b>		
<b>Community Services</b>					
Salaries	94,000	93,974.00	96,800	2.98	3.01
Employee Benefits	24,000	23,525.92	24,200	0.83	2.87
Printing	22,000	14,713.80	16,000	(27.27)	8.74
Communications	-	420.00	7,500	#DIV/0!	1,685.71
Supplies	1,000	-	1,000	-	#DIV/0!
Capital Outlay	<u>1,500</u>	<u>-</u>	<u>1,500</u>	-	#DIV/0!
	142,500	132,633.72	147,000		
<b>Private Schools Grants</b>					
Title II Consultant	<u>11,500</u>	<u>7,572.00</u>	<u>11,500</u>	-	51.88
	11,500	7,572.00	11,500		
<b>Contingency</b>					
	50,000	-	50,000	-	#DIV/0!
<b>Transfers</b>					
	<u>121,000</u>	<u>116,925.38</u>	<b><u>110,400</u></b>	(8.76)	(5.58)
<b>TOTAL EXPENDITURES</b>	<u>21,232,300</u>	<u>20,938,509.05</u>	<b><u>22,023,900</u></b>		

**River Forest Public Schools District 90  
Proposed Tentative Budget 2019-20**

<b>Education Fund - Expenditures</b>	<b>2018-19 Budget</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
Salaries	13,851,400	13,735,345.13	<b>14,175,800</b>	2.34	3.21
Employee Benefits	3,226,500	3,209,348.20	<b>3,245,300</b>	0.58	1.12
Purchased Services	1,765,300	1,740,656.00	<b>2,042,900</b>	15.73	17.36
Supplies	780,100	714,701.77	<b>736,900</b>	(5.54)	3.11
Capital Outlay	526,700	490,415.94	<b>471,300</b>	(10.52)	(3.90)
Other, Including Tuition	956,800	928,496.25	1,236,800	29.26	33.20
Non-Capital Equipment	4,500	2,620.38	4,500	-	71.73
Transfers	<u>121,000</u>	<u>116,925.38</u>	<b><u>110,400</u></b>	(8.76)	(5.58)
<b>TOTAL EXPENDITURES</b>	<b><u>21,232,300</u></b>	<b><u>20,938,509.05</u></b>	<b><u>22,023,900</u></b>	3.73	5.18

**River Forest Public Schools District 90**  
**Proposed Tentative Budget - Education Fund Summary with Comparisons to Previous Year Actual**  
**Fiscal Years 2020 and 2019**

<u>Education Fund - Expenditures</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Proposed</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Proposed</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>
Salaries	13,443,006.62	13,851,400	408,393	3.0%	13,735,345.13	14,175,800	440,455	3.2%
Employee Benefits	3,190,146.00	3,226,500	36,354	1.1%	3,209,348.20	3,245,300	35,952	1.1%
Purchased Services	1,486,816.94	1,765,300	278,483	18.7%	1,740,656.00	2,042,900	302,244	17.4%
Supplies	715,247.53	780,100	64,852	9.1%	714,701.77	736,900	22,198	3.1%
Capital Outlay	477,781.33	526,700	48,919	10.2%	490,415.94	471,300	(19,116)	-3.9%
Other, Including Tuition	708,681.43	956,800	248,119	35.0%	928,496.25	1,236,800	308,304	33.2%
Non-Capital Equipment	4,177.70	4,500	322	7.7%	2,620.38	4,500	1,880	71.7%
Transfers	121,650.60	121,000	(651)	-0.5%	116,925.38	110,400	(6,525)	-5.6%
<b>TOTAL EXPENDITURES</b>	<u>20,147,508.15</u>	<u>21,232,300</u>	<u>1,084,792</u>	5.4%	<u>20,938,509.05</u>	<u>22,023,900</u>	<u>1,085,391</u>	5.2%

Salaries increase of \$440,455 represented mainly by the following:

- 3.00% increase and contractual increase for certified personnel per union contract, plus adjusting for change in number of FTE's.
- 2.63% average increase for non-certified personnel, adjusting for change in number of employees.

Purchased Services increase of \$302,244 represented mainly by the following:

- \$123,200 increase in curriculum and instruction and federal grant professional developmental opportunities.
- \$39,300 increase for additional OT/PT and similar independent contractor needs.
- \$10,000 increase in technology purchased services.
- \$29,700 increase for upgraded accounting software services through the Township School Treasurer's office.
- \$15,000 increase for strategic planning consultant services.
- \$46,600 increase in crossing guard and other tort/safety related services.
- \$7,100 increase in communication expenditures.

Other, Including Tuition increase of \$308,304 represented mainly by the following:

- \$253,500 increase in the expected enrollment of out of district tuition students.

**River Forest Public Schools District 90  
Proposed Tentative Budget 2019-20**

<b>O &amp; M Fund - Revenue</b>	<b>2018-19 Proposed</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
20.4.1111 Property Tax Levy	2,070,000	2,011,300.50	2,070,000	-	2.92
20.4.1230 CPPRT	55,000	51,278.93	55,000	-	7.26
20.4.1510 Interest on Investments	10,000	15,302.95	10,000	-	(34.65)
20.4.1910 Building Rental-Other	8,500	14,780.00	14,000	64.71	(5.28)
20.4.1999 Other Local	15,000	11,375.09	12,500	(16.67)	9.89
20.6.7110 Transf Int - Abate WC	<u>1,500,000</u>	<u>1,500,000.00</u>	<u>1,300,000</u>	(13.33)	(13.33)
Grand Total:	<u>3,658,500</u>	<u>3,604,037.47</u>	<u>3,461,500</u>	(5.38)	(3.95)

**River Forest Public Schools District 90  
Proposed Tentative Budget 2019-20**

<b>O &amp; M Fund - Expenditures</b>		<b>2018-19 Proposed</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2540.1170.001	Custodial Salaries - Lincoln	183,000	181,064.36	199,100	8.80	9.96
2540.1170.002	Custodial Salaries - Roosevelt	280,000	279,629.00	288,400	3.00	3.14
2540.1170.004	Custodial Salaries - Willard	127,000	126,721.00	136,100	7.17	7.40
2540.1300.001	Custodial Overtime - Lincoln	13,500	14,377.44	15,000	11.11	4.33
2540.1300.002	Custodial Overtime - Roosevelt	13,500	21,020.12	15,000	11.11	(28.64)
2540.1300.004	Custodial Overtime - Willard	12,000	16,504.98	15,000	25.00	(9.12)
2540.1350.001	Part-Time Salaries - Lincoln	11,500	4,724.00	7,500	(34.78)	58.76
2540.1350.002	Part-Time Salaries - Roosevelt	10,500	-	7,500	(28.57)	#DIV/0!
2540.1350.004	Part-Time Salaries - Willard	10,500	6,696.88	7,500	(28.57)	11.99
2540.220.001	Insurance - Lincoln	92,000	91,201.03	96,000	4.35	5.26
2540.220.002	Insurance - Roosevelt	128,000	124,502.82	127,500	(0.39)	2.41
2540.220.004	Insurance - Willard	42,000	41,615.89	44,000	4.76	5.73
2540.2500.001	Uniforms - Lincoln	500	296.59	500	-	68.58
2540.2500.002	Uniforms - Roosevelt	500	453.60	500	-	10.23
2540.2500.004	Uniforms - Willard	500	443.59	500	-	12.72
2540.310.001	Architect's Fees - Lincoln	5,000	3,493.33	5,000	-	43.13
2540.310.002	Architect's Fees - Roosevelt	10,000	3,493.34	5,000	(50.00)	43.13
2540.310.004	Architect's Fees - Willard	5,000	3,573.33	5,000	-	39.93
2540.320.001	Property Services - Lincoln	37,500	27,379.44	30,000	(20.00)	9.57
2540.320.002	Property Services - Roosevelt	75,000	45,862.36	50,000	(33.33)	9.02
2540.320.004	Property Services - Willard	37,500	94,124.58	40,000	6.67	(57.50)
2540.321.001	Sanitation - Lincoln	10,000	7,243.10	10,000	-	38.06
2540.321.002	Sanitation - Roosevelt	10,000	8,559.61	10,000	-	16.83
2540.321.004	Sanitation - Willard	10,000	8,515.23	10,000	-	17.44
2540.322.001	Cleaning Services - Lincoln	2,000	5,000.00	5,000	150.00	-
2540.322.002	Cleaning Services - Roosevelt	2,000	4,000.00	4,000	100.00	-
2540.322.004	Cleaning Services - Willard	2,000	-	5,100	155.00	#DIV/0!
2540.325.001	Rentals - Lincoln	500	-	500	-	#DIV/0!
2540.325.002	Rentals - Roosevelt	500	-	500	-	#DIV/0!
2540.325.004	Rentals - Willard	500	-	500	-	#DIV/0!
2540.3240.001	Grounds Maint - Lincoln	10,000	15,024.83	14,100	41.00	(6.16)
2540.3240.002	Grounds Maint - Roosevelt	15,000	13,458.50	15,200	1.33	12.94
2540.3240.004	Grounds Maint - Willard	10,000	66,587.21	10,800	8.00	(83.78)
2540.3280.001	Exterminator - Lincoln	8,600	4,149.10	6,000	(30.23)	44.61
2540.3280.002	Exterminator - Roosevelt	-	-	-	#DIV/0!	#DIV/0!
2540.3280.004	Exterminator - Willard	600	570.00	600	-	5.26
2540.332.001	Travel/Conference - Lincoln	125	-	125	-	#DIV/0!
2540.332.002	Travel/Conference - Roosevelt	250	-	250	-	#DIV/0!
2540.332.004	Travel/Conference - Willard	125	-	125	-	#DIV/0!

**River Forest Public Schools District 90  
Proposed Tentative Budget 2019-20**

<b>O &amp; M Fund - Expenditures</b>		<b>2018-19 Proposed</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2540.3420.001	Telephones - Lincoln	26,000	33,384.43	34,000	30.77	1.84
2540.3420.002	Telephones - Roosevelt	52,000	47,701.28	48,000	(7.69)	0.63
2540.3420.004	Telephones - Willard	26,000	34,264.30	34,000	30.77	(0.77)
2540.370.001	Water/Sewer - Lincoln	5,400	6,558.33	6,600	22.22	0.64
2540.370.002	Water/Sewer - Roosevelt	6,700	8,497.85	8,500	26.87	0.03
2540.370.004	Water/Sewer - Willard	4,200	4,971.45	5,000	19.05	0.57
2540.3820.001	Commercial Property Ins. - Linc	2,500	2,419.00	2,700	8.00	11.62
2540.3820.002	Commercial Property Ins. - Roos	4,900	4,839.00	5,400	10.20	11.59
2540.3820.004	Commercial Property Ins. - Will	2,500	2,419.00	2,700	8.00	11.62
2540.390.001	Other Purchased Services - L	2,500	6,281.71	2,500	-	(60.20)
2540.390.002	Other Purchased Services - R	5,000	1,446.67	5,000	-	245.62
2540.390.004	Other Purchased Services - W	2,500	10,495.24	2,500	-	(76.18)
2540.410.001	Custodial Supplies - Lincoln	25,000	25,362.33	25,000	-	(1.43)
2540.410.002	Custodial Supplies - Roosevelt	50,000	38,352.74	50,000	-	30.37
2540.410.004	Custodial Supplies - Willard	25,000	38,107.87	25,000	-	(34.40)
2540.4650.001	Natural Gas - Lincoln	18,000	19,308.09	19,500	8.33	0.99
2540.4650.002	Natural Gas - Roosevelt	20,000	21,372.19	21,500	7.50	0.60
2540.4650.004	Natural Gas - Willard	16,000	14,669.75	15,000	(6.25)	2.25
2540.4660.001	Electricity - Lincoln	27,000	27,440.74	27,500	1.85	0.22
2540.4660.002	Electricity - Roosevelt	67,000	60,386.13	60,500	(9.70)	0.19
2540.4660.004	Electricity - Willard	32,000	36,138.06	37,000	15.63	2.39
2540.530	Building Improvements	40,000	7,640.00	<b>20,000</b>	(50.00)	161.78
2540.540	Site Improvements	147,000	144,927.06	<b>157,000</b>	6.80	8.33
2540.6000.690	Contingency	<u>25,000</u>	-	<u>25,000</u>	-	-
	Subtotal	1,809,400	1,817,268.48	<b>1,827,800</b>	1.02	0.58
20.7.8840	Transfer to Cap Proj Fund	<u>1,900,000</u>	<u>2,077,717.67</u>	<u>1,360,000</u>	-	-
	Grand Total:	<u>3,709,400</u>	<u>3,894,986.15</u>	<u><b>3,187,800</b></u>	(14.06)	(18.16)

**River Forest Public Schools District 90  
Proposed Tentative Budget 2019-20**

<b>Transportation Fund - Revenues</b>		<b>2018-19 Proposed</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
40.4.1113	Property Tax Levy	130,000	125,852.67	130,000	-	3.30
40.4.1510	Interest on Investments	7,500	14,834.81	7,500	-	(49.44)
40.4.3500	Reg Ed. Reimbursement	500	331.36	500	-	50.89
40.4.3510	Special Ed. Reimbursement	<u>362,000</u>	<u>298,216.99</u>	<u>276,000</u>	(23.76)	(7.45)
	Grand Total:	<u>500,000</u>	<u>439,235.83</u>	<u>414,000</u>	(17.20)	(5.75)

<b>Transportation Fund - Expenditures</b>		<b>2018-19 Proposed</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2550.3300.001	Homeless - Lincoln	-	-	5,000	#DIV/0!	#DIV/0!
2550.3300.002	Homeless - Roosevelt	25,000	18,679.05	18,000	(28.00)	(3.64)
2550.3300.004	Homeless - Willard	25,000	22,294.35	22,000	(12.00)	(1.32)
2550.3310.001	Exceptional Child - Lincoln	45,000	83,240.36	83,000	84.44	(0.29)
2550.3310.002	Exceptional Child - Roosevelt	225,000	188,201.41	190,000	(15.56)	0.96
2550.3310.004	Exceptional Child - Willard	135,000	267,649.19	270,000	100.00	0.88
2550.3330.001	Field Trips - Lincoln	14,500	5,175.05	5,000	(65.52)	(3.38)
2550.3330.002	Field Trips - Roosevelt	29,000	40,840.78	40,000	37.93	(2.06)
2550.3330.004	Field Trips - Willard	14,500	7,280.99	7,000	(51.72)	(3.86)
2550.3331.001	Interscholastic - Lincoln	6,000	2,586.33	5,000	(16.67)	93.32
2550.3331.002	Interscholastic - Roosevelt	48,000	65,677.18	65,000	35.42	(1.03)
2550.3331.004	Interscholastic - Willard	6,000	13,254.83	15,000	150.00	13.17
	540 Capital Outlay	-	-		#DIV/0!	#DIV/0!
	8140 Permanent Transfer of interest	-	-	-	#DIV/0!	#DIV/0!
	Grand Total:	<u>573,000</u>	<u>714,879.52</u>	<u>725,000</u>	26.53	1.42

**River Forest Public Schools District 90  
Proposed Tentative Budget 2019-20**

<b>Capital Projects Fund - Revenue</b>		<b>2018-19 Proposed</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>
60.6.7800	Transfer from O&M	<u>1,900,000</u>	<u>2,077,717.67</u>	<u>1,360,000</u>
	Grand Total:	<u>1,900,000</u>	<u>2,077,717.67</u>	<u>1,360,000</u>

<b>Capital Projects Fund - Expenditures</b>		<b>2018-19 Proposed</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>
2530.310.001	Professional Services - Linc	5,000	44,690.72	10,000
2530.310.002	Professional Services - Roos	26,000	62,242.20	20,000
2530.310.004	Professional Services - Will	54,000	108,350.20	10,000
2530.530.001	Building Impr - Lincoln	55,000	51,850.50	350,000
2530.530.002	Building Impr - Roosevelt	435,000	427,849.20	410,000
2530.530.004	Building Impr - Willard	<u>1,325,000</u>	<u>1,382,735</u>	<u>560,000</u>
	Grand Total:	<u>1,900,000</u>	<u>2,077,717.67</u>	<u>1,360,000</u>



**River Forest Public Schools District 90  
Proposed Tentative Budget Summary - Operating Funds  
Fiscal Year 2020**

	<u>Education Fund</u>	<u>O &amp; M Fund</u>	<u>Transportation Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
<b>Fund Balance, 6/30/19, unaudited</b>	\$ 25,034,269	\$ 756,512	\$ 656,781	\$ 8,679,263	\$ 35,126,825
<b>Receipts</b>	<b>21,645,800</b>	2,161,500	414,000	178,000	
<b>Transfers In</b>	-	1,300,000	-	-	
<b>Expenditures</b>	<b>(21,913,500)</b>	<b>(1,827,800)</b>	(725,000)	-	
<b>Transfers Out</b>	(110,400)	(1,360,000)	-	(1,300,000)	
<b>Fund Balance, 6/30/20</b>	<b><u>\$ 24,656,169</u></b>	<b><u>\$ 1,030,212</u></b>	<b><u>\$ 345,781</u></b>	<b><u>\$ 7,557,263</u></b>	<b><u>\$ 33,589,425</u></b>

**River Forest Public Schools District 90  
Proposed Tentative Budget Summary - Non Operating Funds  
Fiscal Year 2020**

	<u>Debt Service Fund</u>	<u>IMRF Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
<b>Fund Balance, 6/30/19, unaudited</b>	\$ 1,620,509	\$ 166,511	\$ -	\$ 1,787,020
<b>Receipts</b>	1,467,000	632,000	-	
<b>Transfers In</b>	<b>110,400</b>	-	1,360,000	
<b>Expenditures</b>	<b>(1,467,400)</b>	(632,000)	(1,360,000)	
<b>Transfers Out</b>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Fund Balance, 6/30/20</b>	<u>\$ 1,730,509</u>	<u>\$ 166,511</u>	<u>\$ -</u>	<u>\$ 1,897,020</u>