



RIVER
FOREST
PUBLIC
SCHOOLS

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MEMO

Date: 9/12/18
To: Dr. Ed Condon
From: Anthony Cozzi *AC*
RE: 2018-19 Budget – Final Draft

Enclosed please find the Final Draft of the 2018-2019 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 expenditures decreased by \$16,300 and are due to a \$111,300 decrease for updated salary and benefit information, offset by a \$95,000 increase to Speech Pathology contracted services. As a result, the change in the Education Fund 6-30-19 fund balance is an increase of \$16,300.

There were no other changes, therefore, the cumulative effect of the above change to the total budgeted Ending Fund Balance at 6-30-19 across all funds is an increase of \$16,300.

This final draft is recommended for adoption at the September 17th Regular Board Meeting, immediately following the required Budget Hearing. The legal budget form has been on display since August 17th 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 2018-2019

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 = \$21,208,800, or 71.5% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2017 tax extension plus the estimated first installment of the 2018 tax extension. The applicable CPI increase for property taxes was 2.1%.
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 EBFF categoricals and State approved federal grant budgets.

Significant Education Fund expenditures were estimated as follows (**Budgeted Expenditures = \$21,181,900, or 68.5% 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 2.66% 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 0.8%.
3. Supplies and Materials included \$16,000 for Special Ed Number Worlds materials
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 \$121,000.

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 = \$2,158,500, or 12.3% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2017 tax extension plus the estimated first installment of the 2018 tax extension.
2. Other Local revenues include the annual \$6,000 contribution from the park district as well as net E-Rate reimbursements.
3. Transfers In (\$1,500,000) 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 = \$3,709,400, or 12.1% of Total District Budgeted Expenditures**):

1. Salaries are based on a 2.66% average increase, adjusting for a change in the number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 0.8%.
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 2018-2019

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 = \$500,000, or 1.7% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2017 tax extension plus the estimated first installment of the 2018 tax extension.
2. State Aid is based upon most current allocation information.

Significant Transportation Fund expenditures were estimated as follows (**Budgeted Expenditures = \$573,000, or 1.9% 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 2017 tax extension plus the estimated first installment of the 2018 tax extension.
2. Interest Income is expected to remain relatively constant based on average fund balance in the Treasurer's Pool.

Transfers Out of \$1,500,000 represents a partial abatement to the Operations and Maintenance Fund to cover deficit spending. This is due to capital expenditures.

FINAL DRAFT

9/12/2018

River Forest Public Schools District 90 Proposed Tentative Budget 2018-19

Education Fund - Revenue		2017-18 Budget	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
1110	Property Tax Levy	16,260,000	16,154,088.30	16,450,000	1.17	1.83
1140	Special Education Levy	<u>1,445,000</u>	<u>1,597,068.39</u>	<u>1,755,000</u>	21.45	9.89
	Total:	17,705,000	17,751,156.69	18,205,000		
1230	CPPRT	130,000	141,615.30	155,000	19.23	9.45
1321	Summer School Tuition	<u>100,000</u>	<u>71,874.05</u>	<u>80,000</u>	(20.00)	11.31
	Total:	100,000	71,874.05	80,000		
1510	Interest on Investments	130,000	259,696.71	175,000	34.62	(32.61)
1520	Gain/Loss on Investments	-	19,259.59	-	#DIV/0!	(100.00)
1610	Lunch Program Fees	230,000	242,438.75	235,000	2.17	(3.07)
1611	Milk Fees	<u>7,000</u>	<u>6,394.36</u>	<u>7,000</u>	-	9.47
	Total:	237,000	248,833.11	242,000		
1721	Athletic Fees	27,000	39,329.86	35,000	29.63	(11.01)
1722	Music Fees	30,000	33,419.65	31,000	3.33	(7.24)
1723	Spring Musical Fees	5,000	5,920.24	5,500	10.00	(7.10)
1724	Drama Fees	1,000	416.05	1,000	-	140.36
1811	Textbook Fees	<u>110,000</u>	<u>144,030.81</u>	<u>145,000</u>	31.82	0.67
	Total:	173,000	223,116.61	217,500		
1920	Contribution/Donations	7,500	750.00	1,000	(86.67)	33.33
1930	Impact Fees	10,000	-	10,000	-	#DIV/0!
1950	Refund Prior Exp	1,500	14,929.65	15,000	900.00	0.47
1990	Other Local	<u>25,000</u>	<u>48,658.86</u>	<u>30,000</u>	20.00	(38.35)
	Total:	44,000	64,338.51	56,000		
3001	Evidenced Based Funding	<u>1,070,000</u>	<u>1,071,470.36</u>	<u>1,072,000</u>	0.19	0.05
	Total:	1,070,000	1,071,470.36	1,072,000		
3100	Special Ed Private	150,000	390,810.58	345,000	130.00	(11.72)
3105	Special Ed Extraordinary	-	83,485.66	-	#DIV/0!	(100.00)
3110	Special Ed Personnel Reimb.	-	181,125.26	-	#DIV/0!	(100.00)
3145	Special Ed Summer School	<u>-</u>	<u>1,521.61</u>	<u>-</u>	-	(100.00)
	Total:	150,000	656,943.11	345,000		
3275	Career Development Grant	1,300	1,405.00	1,300	-	-
3305	Bilingual Education TPI	-	3,659.00	-	#DIV/0!	(100.00)
3999	Other State Grants	<u>1,000</u>	<u>1,898.57</u>	<u>1,000</u>	-	(47.33)
	Total:	2,300	6,962.57	2,300		

FINAL DRAFT

9/12/2018

River Forest Public Schools District 90 Proposed Tentative Budget 2018-19

Education Fund - Revenue		2017-18 Budget	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
4215	Special Milk Program	20,000	18,146.77	20,000	-	10.21
4300	Title I	105,000	88,825.00	91,000	(13.33)	2.45
4620	Flow Through Part B	485,000	521,676.00	488,000	0.62	(6.46)
4600	Flow Through Preschool	16,000	16,023.00	16,000	-	(0.14)
4991	Medicaid Admin. Outreach	25,000	16,387.53	20,000	(20.00)	22.04
4930	Title II	30,000	20,658.00	24,000	(20.00)	16.18
	Total:	681,000	681,716.30	659,000		
	Subtotal	20,422,300	21,196,982.91	21,208,800	3.85	0.06
7110	Transfers In - Abolish WC	-	-	-	#DIV/0!	#DIV/0!
	GRAND TOTAL:	20,422,300	21,196,982.91	21,208,800	3.85	0.06

River Forest Public Schools District 90
Proposed Tentative Budget 2018-19

Education Fund - Expenditures	2017-18 Budget	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
Regular Programs					
Salaries	6,593,500	6,517,934.20	6,818,100	3.41	4.61
Employee Benefits	1,604,500	1,653,569.24	1,643,600	2.44	(0.60)
Purchased Services	200,000	179,174.60	197,200	(1.40)	10.06
Supplies	541,800	512,332.70	521,200	(3.80)	1.73
Capital Outlay	17,500	7,106.60	17,500	-	146.25
Dues and Fees	1,500	450.00	1,500	-	233.33
Non-Capital Equip	4,500	4,177.70	4,500	-	7.71
	<u>8,963,300</u>	<u>8,874,745.04</u>	9,203,600		
Special Education					
Salaries	939,600	946,222.25	908,500	(3.31)	(3.99)
Employee Benefits	259,100	270,221.58	250,700	(3.24)	(7.22)
Purchased Services	50,000	54,146.91	59,000	18.00	8.96
Supplies	19,600	18,327.15	21,200	8.16	15.68
Capital Outlay	57,700	60,254.50	69,500	20.45	15.34
	<u>1,326,000</u>	<u>1,349,172.39</u>	1,308,900		
Cross-Categorical					
Salaries	771,200	778,656.12	804,000	4.25	3.25
Employee Benefits	189,200	193,982.33	178,900	(5.44)	(7.78)
Purchased Services	236,000	235,965.97	292,000	23.73	23.75
Supplies	19,300	14,631.29	31,000	60.62	111.87
	<u>1,215,700</u>	<u>1,223,235.71</u>	1,305,900		
Early Childhood					
Salaries	225,600	215,575.26	246,800	9.40	14.48
Employee Benefits	45,300	50,372.58	53,400	17.88	6.01
Purchased Services	58,000	60,492.97	19,000	(67.24)	(68.59)
Supplies	16,000	14,306.36	16,600	3.75	16.03
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>344,900</u>	<u>340,747.17</u>	335,800		
Title I					
Salaries	61,100	90,322.74	92,700	51.72	2.63
Employee Benefits	13,200	20,341.37	20,800	57.58	2.25
Purchased Services	-	-	-	#DIV/0!	#DIV/0!
Supplies	20,500	-	-	(100.00)	#DIV/0!
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>94,800</u>	<u>110,664.11</u>	113,500		
Interscholastic					
Salaries	124,000	140,828.87	144,300	16.37	2.46
Employee Benefits	14,000	16,149.96	13,500	(3.57)	(16.41)
Purchased Services	11,900	16,058.16	16,000	34.45	(0.36)
Supplies	4,000	3,482.91	4,000	-	14.85
Capital Outlay	1,500	-	1,500	-	#DIV/0!
	<u>155,400</u>	<u>176,519.90</u>	179,300		
Summer School					
Salaries	127,200	130,002.85	132,800	4.40	2.15
Employee Benefits	16,700	16,836.25	17,500	4.79	3.94
Purchased Services	-	13,000.00	13,000		
Supplies	7,000	6,146.65	7,000	-	13.88
	<u>150,900</u>	<u>165,985.75</u>	170,300		

River Forest Public Schools District 90
Proposed Tentative Budget 2018-19

Education Fund - Expenditures	2017-18 Budget	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
Summer Curriculum					
Salaries	50,600	50,975.79	52,300	3.36	2.60
	50,600	50,975.79	52,300		
Gifted					
Salaries	75,900	75,843.11	78,200	3.03	3.11
Employee Benefits	18,100	17,992.54	18,300	1.10	1.71
Supplies	500	-	500	-	#DIV/0!
	94,500	93,835.65	97,000		
Bilingual					
Salaries	134,800	134,730.96	144,500	7.20	7.25
Employee Benefits	24,900	24,933.54	26,300	5.62	5.48
Supplies	1,500	257.34	1,500	-	482.89
	161,200	159,921.84	172,300		
Special Education Tuition					
	550,000	681,756.62	875,000	59.09	28.34
Social Work					
Salaries	324,300	323,830.78	329,100	1.48	1.63
Employee Benefits	85,800	85,624.07	89,100	3.85	4.06
Purchased Services	39,000	37,760.00	36,000	(7.69)	(4.66)
Supplies	3,000	5,389.13	5,500	83.33	2.06
	452,100	452,603.98	459,700		
Health Clerk					
Salaries	197,500	197,454.80	203,400	2.99	3.01
Employee Benefits	36,000	36,013.96	38,000	5.56	5.51
Purchased Services	5,000	3,703.30	5,500		
Supplies	6,000	3,432.22	6,000	-	74.81
	244,500	240,604.28	252,900		
Psychologist					
Salaries	178,000	177,923.20	183,400	3.03	3.08
Employee Benefits	46,600	46,565.33	49,300	5.79	5.87
Purchased Services	39,800	19,844.45	30,500	(23.37)	53.70
Supplies	6,000	888.70	6,000	-	575.14
	270,400	245,221.68	269,200		
Speech					
Salaries	310,500	306,722.87	191,200	(38.42)	(37.66)
Employee Benefits	77,700	68,228.65	49,500	(36.29)	(27.45)
Purchased Services	128,000	133,834.98	223,000	74.22	66.62
Supplies	4,500	3,378.14	4,600	2.22	36.17
	520,700	512,164.64	468,300		
Improvement of Instruct.					
Salaries	547,000	555,139.79	564,800	3.25	1.74
Employee Benefits	52,000	61,026.51	62,000	19.23	1.60
Purchased Services	94,500	122,719.02	91,200	(3.49)	(25.68)
Supplies	1,000	1,018.00	1,200	20.00	17.88
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	694,500	739,903.32	719,200		

River Forest Public Schools District 90
Proposed Tentative Budget 2018-19

Education Fund - Expenditures	2017-18 Budget	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
Library					
Salaries	226,500	226,856.57	235,300	3.89	3.72
Employee Benefits	50,000	62,596.95	81,800	63.60	30.68
Purchased Services	1,000	-	1,200	20.00	#DIV/0!
Supplies	34,000	42,858.18	40,000	17.65	(6.67)
Capital Outlay	6,000	-	6,000	-	#DIV/0!
	<u>317,500</u>	<u>332,311.70</u>	<u>364,300</u>		
Technology					
Salaries	289,200	262,519.90	287,300	(0.66)	9.44
Employee Benefits	45,000	34,765.96	41,000	(8.89)	17.93
Purchased Services	95,000	119,131.76	113,100	19.05	(5.06)
Supplies	35,000	22,197.43	35,000	-	57.68
Capital Outlay	385,000	403,826.22	396,800	3.06	(1.74)
	<u>849,200</u>	<u>842,441.27</u>	<u>873,200</u>		
Board					
Employee Benefits	47,000	45,180.09	47,400	0.85	4.91
Purchased Services	142,700	151,095.34	171,900	20.46	13.77
Dues and Fees	18,000	15,439.64	18,000	-	16.58
	<u>207,700</u>	<u>211,715.07</u>	<u>237,300</u>		
Tort - Service Area Direction					
Salaries	30,000	30,000.00	30,000	-	-
Purchased Services	120,400	102,182.21	151,500	25.83	48.26
	<u>150,400</u>	<u>132,182.21</u>	<u>181,500</u>		
Executive Administration					
Salaries	474,900	476,301.99	503,900	6.11	5.79
Employee Benefits	125,000	137,087.95	143,700	14.96	4.82
Purchased Services	70,100	45,988.79	75,900	8.27	65.04
Supplies	15,000	10,617.34	15,000	-	41.28
Capital Outlay	4,000	3,250.00	4,200	5.00	29.23
Dues and Fees	11,000	10,635.17	10,800	(1.82)	1.55
	<u>700,000</u>	<u>683,881.24</u>	<u>753,500</u>		
Tort Immunity					
Purchased Services	84,000	80,263.58	103,300	22.98	28.70
Capital Outlay	3,400	3,344.01	20,700	508.82	519.02
	<u>87,400</u>	<u>83,607.59</u>	<u>124,000</u>		
Building Principals					
Salaries	796,400	790,570.87	817,300	2.62	3.38
Employee Benefits	204,100	195,241.29	206,800	1.32	5.92
Purchased Services	17,500	5,676.85	17,500	-	208.27
Supplies	22,000	17,250.62	21,000	(4.55)	21.73
Capital Outlay	5,000	-	6,000	20.00	#DIV/0!
Dues and Fees	1,000	400.00	1,500	50.00	275.00
	<u>1,046,000</u>	<u>1,009,139.63</u>	<u>1,070,100</u>		
Business Office					
Salaries	336,100	335,948.41	346,200	3.01	3.05
Employee Benefits	92,400	91,120.53	116,700	26.30	28.07
Purchased Services	5,100	3,097.74	5,400	5.88	74.32
Supplies	3,000	849.65	3,000	-	253.09
Capital Outlay	3,000	-	3,000	-	#DIV/0!
	<u>439,600</u>	<u>431,016.33</u>	<u>474,300</u>		

River Forest Public Schools District 90
Proposed Tentative Budget 2018-19

Education Fund - Expenditures	2017-18 Budget	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
Lunch Program					
Salaries	270,000	230,753.02	235,800	(12.67)	2.19
Employee Benefits	27,000	25,104.25	27,200	0.74	8.35
Supplies	35,200	37,883.72	38,800	10.23	2.42
	<u>332,200</u>	<u>293,740.99</u>	<u>301,800</u>		
Internal Services/Subs					
Salaries	370,000	313,755.27	314,200	(15.08)	0.14
Employee Benefits	25,000	22,752.98	22,800	(8.80)	0.21
	<u>395,000</u>	<u>336,508.25</u>	<u>337,000</u>		
Tort - Service Area Internal					
Salaries	42,900	42,900.00	42,900	-	-
Employee Benefits	4,100	4,032.60	4,200	2.44	4.15
Purchased Services	84,100	77,002.97	109,600	30.32	42.33
	<u>131,100</u>	<u>123,935.57</u>	<u>156,700</u>		
Community Services					
Salaries	91,300	91,237.00	94,000		
Employee Benefits	9,300	10,405.49	24,000		
Purchased Services	-	-	-	#DIV/0!	#DIV/0!
Printing	45,000	17,209.34	22,000	(51.11)	27.84
Preschool Printing	-	-	-	#DIV/0!	#DIV/0!
Supplies	1,000	-	1,000		
Capital Outlay	1,500	-	1,500		
	<u>148,100</u>	<u>118,851.83</u>	<u>142,500</u>		
Private Schools Grants					
Title II Consultant	13,000	8,468.00	11,500	(11.54)	35.81
Title II Supplies	-	-	-	#DIV/0!	#DIV/0!
	<u>13,000</u>	<u>8,468.00</u>	<u>11,500</u>		
Pmts to other govt - sp ed					
In-State Dues & Fees	-	-	-	#DIV/0!	#DIV/0!
	<u>-</u>	<u>-</u>	<u>-</u>		
Contingency					
	50,000	-	50,000	-	#DIV/0!
Transfers					
	<u>121,800</u>	<u>121,650.60</u>	<u>121,000</u>	(0.66)	(0.53)
TOTAL EXPENDITURES	<u>20,278,500</u>	<u>20,147,508.15</u>	<u>21,181,900</u>		

River Forest Public Schools District 90
Proposed Tentative Budget 2018-19

Education Fund - Expenditures	2017-18 Budget	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
Salaries	13,588,100	13,443,006.62	13,801,000	1.57	2.66
Employee Benefits	3,112,000	3,190,146.00	3,226,500	3.68	1.14
Purchased Services	1,540,100	1,486,816.94	1,765,300	14.62	18.73
Supplies	795,900	715,247.53	780,100	(1.99)	9.07
Capital Outlay	484,600	477,781.33	526,700	8.69	10.24
Other, Including Tuition	631,500	708,681.43	956,800	51.51	35.01
Non-Capital Equipment	4,500	4,177.70	4,500	-	7.71
Transfers	<u>121,800</u>	<u>121,650.60</u>	<u>121,000</u>	(0.66)	(0.53)
 TOTAL EXPENDITURES	 <u>20,278,500</u>	 <u>20,147,508.15</u>	 <u>21,181,900</u>	 4.45	 5.13

River Forest Public Schools District 90
Proposed Tentative Budget - Education Fund Summary with Comparisons to Previous Year Actual
Fiscal Years 2019 and 2018

<u>Education Fund - Expenditures</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Proposed</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Proposed</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>
Salaries	12,776,984.89	13,588,100	811,115	6.4%	13,443,006.62	13,801,000	357,993	2.7%
Employee Benefits	2,922,432.85	3,112,000	189,567	6.5%	3,190,146.00	3,226,500	36,354	1.1%
Purchased Services	1,473,211.36	1,540,100	66,889	4.5%	1,486,816.94	1,765,300	278,483	18.7%
Supplies	602,351.89	795,900	193,548	32.1%	715,247.53	780,100	64,852	9.1%
Capital Outlay	391,056.69	484,600	93,543	23.9%	477,781.33	526,700	48,919	10.2%
Other, Including Tuition	754,380.49	631,500	(122,880)	-16.3%	708,681.43	956,800	248,119	35.0%
Non-Capital Equipment	2,111.88	4,500	2,388	113.1%	4,177.70	4,500	322	7.7%
Transfers	119,802.63	121,800	1,997	1.7%	121,650.60	121,000	(651)	-0.5%
TOTAL EXPENDITURES	<u>19,042,332.68</u>	<u>20,278,500</u>	<u>1,236,167</u>	6.5%	<u>20,147,508.15</u>	<u>21,181,900</u>	<u>1,034,392</u>	5.1%

Salaries increase of \$357,993 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.
- 2.66% average increase for non-certified personnel, adjusting for change in number of employees.

Purchased Services increase of \$278,483 represented mainly by the following:

- \$44,500 increase in property, casualty and workers compensation insurance premiums.
- \$96,000 increase in speech pathologist independent contractor costs (offset by lack of employee salaries).
- \$57,000 increase for additional OT/PT independent contractor needs.
- \$13,200 increase for additional Humanex Ventures automated interviewing services

Supplies increase of \$64,852 represented mainly by the following:

- \$13,000 increase in Technology supplies.
- \$16,000 increase in Special Education supplies due to purchase of Number Worlds program.

Other, Including Tuition increase of \$248,119 represented mainly by the following:

- \$193,200 increase in the expected enrollment of out of district tuition students.

**River Forest Public Schools District 90
Proposed Tentative Budget 2018-19**

O & M Fund - Revenue	2017-18 Proposed	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
1110 Property Tax Levy	2,070,000	2,033,642.82	2,070,000	-	1.79
1230 CPPRT	55,000	47,205.07	55,000	-	16.51
1510 Interest on Investments	10,000	10,859.92	10,000	-	(7.92)
1910 Building Rental-Other	7,500	7,400.00	8,500	13.33	14.86
1990 Other Local	7,500	28,162.15	15,000	100.00	(46.74)
7110 Transf Int - Abate WC	<u>-</u>	<u>-</u>	<u>1,500,000</u>	#DIV/0!	#DIV/0!
Grand Total:	<u>2,150,000</u>	<u>2,127,269.96</u>	<u>3,658,500</u>	70.16	71.98

River Forest Public Schools District 90
Proposed Tentative Budget 2018-19

O & M Fund - Expenditures	2017-18 Proposed	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
117 Custodial Salaries	580,000	572,161.04	-	(100.00)	(100.00)
1170-1 Custodial Salaries - Lincoln	-	-	183,000		
1170-2 Custodial Salaries - Roosevelt	-	-	280,000		
1170-4 Custodial Salaries - Willard	-	-	127,000		
130 Custodial Overtime	45,000	37,447.09	-	(100.00)	(100.00)
1300-1 Custodial Overtime - Lincoln	-	-	13,500		
1300-2 Custodial Overtime - Roosevelt	-	-	13,500		
1300-4 Custodial Overtime - Willard	-	-	12,000		
140 Part-Time Salaries	17,000	31,608.12	-	(100.00)	(100.00)
1400-1 Part-Time Salaries - Lincoln	-	-	11,500		
1400-2 Part-Time Salaries - Roosevelt	-	-	10,500		
1400-4 Part-Time Salaries - Willard	-	-	10,500		
221 Insurance	253,000	251,332.92	-	(100.00)	(100.00)
2210-1 Insurance - Lincoln	-	-	92,000		
2210-2 Insurance - Roosevelt	-	-	128,000		
2210-4 Insurance - Willard	-	-	42,000		
250 Uniforms	1,500	1,085.50	-	(100.00)	(100.00)
2500-1 Uniforms - Lincoln	-	-	500		
2500-2 Uniforms - Roosevelt	-	-	500		
2500-4 Uniforms - Willard	-	-	500		
310 Architect's Fees	75,000	179,747.06	-	(100.00)	(100.00)
3100-1 Architect's Fees - Lincoln	-	-	5,000		
3100-2 Architect's Fees - Roosevelt	-	-	10,000		
3100-4 Architect's Fees - Willard	-	-	5,000		
321 Refuse Removal	30,000	29,474.80	-	(100.00)	(100.00)
3210-1 Refuse Removal - Lincoln	-	-	10,000		
3210-2 Refuse Removal - Roosevelt	-	-	10,000		
3210-4 Refuse Removal - Willard	-	-	10,000		
322 Cleaning Services	6,000	-	-	(100.00)	#DIV/0!
3220-1 Cleaning Services - Lincoln	-	-	2,000		
3220-2 Cleaning Services - Roosevelt	-	-	2,000		
3220-4 Cleaning Services - Willard	-	-	2,000		
323 Maintenance & Repair	135,000	155,551.85	-	(100.00)	(100.00)
3230-1 Maintenance & Repair - Linc	-	-	37,500		
3230-2 Maintenance & Repair - Roos	-	-	75,000		
3230-4 Maintenance & Repair- Will	-	-	37,500		
324 Grounds Services	30,000	41,014.65	-	(100.00)	(100.00)
3240-1 Grounds Services - Lincoln	-	-	10,000		
3240-2 Grounds Services - Roosevelt	-	-	15,000		
3240-4 Grounds Services - Willard	-	-	10,000		
325 Rentals	1,000	900.00	-	(100.00)	(100.00)
3250-1 Rentals - Lincoln	-	-	500		
3250-2 Rentals - Roosevelt	-	-	500		
3250-4 Rentals - Willard	-	-	500		
328 Exterminator	2,500	9,051.00	-	(100.00)	(100.00)
3280-1 Exterminator - Lincoln	-	-	8,600		
3280-2 Exterminator - Roosevelt	-	-	-		
3280-4 Exterminator - Willard	-	-	600		
332 Travel/Conference	500	-	-	(100.00)	#DIV/0!
3320-1 Travel/Conference - Lincoln	-	-	125		
3320-2 Travel/Conference - Roosevelt	-	-	250		

River Forest Public Schools District 90
Proposed Tentative Budget 2018-19

O & M Fund - Expenditures		2017-18 Proposed	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
3320-4	Travel/Conference - Willard	-	-	125		
342	Telephones/District	100,000	105,412.05	-	(100.00)	(100.00)
3420-1	Telephones/District - Lincoln	-	-	26,000		
3420-2	Telephones/District - Roosevelt	-	-	52,000		
3420-4	Telephones/District - Willard	-	-	26,000		
370	Water/Sewer	16,500	16,218.50	-	(100.00)	(100.00)
3700-1	Water/Sewer - Lincoln	-	-	5,400		
3700-2	Water/Sewer - Roosevelt	-	-	6,700		
3700-4	Water/Sewer - Willard	-	-	4,200		
390	Other Purchased Services	10,000	8,862.85	-	(100.00)	(100.00)
3900-1	Other Purchased Services - L	-	-	2,500		
3900-2	Other Purchased Services - R	-	-	5,000		
3900-4	Other Purchased Services - W	-	-	2,500		
410	Custodial Supplies	110,000	95,871.67	-	(100.00)	(100.00)
4100-1	Custodial Supplies - Lincoln	-	-	25,000		
4100-2	Custodial Supplies - Roosevelt	-	-	50,000		
4100-4	Custodial Supplies - Willard	-	-	25,000		
465	Natural Gas	60,000	49,151.45	-	(100.00)	(100.00)
4650-1	Natural Gas - Lincoln	-	-	18,000		
4650-2	Natural Gas - Roosevelt	-	-	20,000		
4650-4	Natural Gas - Willard	-	-	16,000		
466	Electricity	125,000	121,128.86	-	(100.00)	(100.00)
4660-1	Electricity - Lincoln	-	-	27,000		
4660-2	Electricity - Roosevelt	-	-	67,000		
4660-4	Electricity - Willard	-	-	32,000		
520	Building Projects	177,000	213,011.81	40,000	(77.40)	(81.22)
540	Capital Outlay	50,000	90,180.48	147,000	194.00	63.01
2549-382	Commercial Property Ins.	9,100	9,055.00	-	(100.00)	(100.00)
3820-1	Commercial Property Ins. - Linc	-	-	2,500		
3820-2	Commercial Property Ins. - Roos	-	-	4,900		
3820-4	Commercial Property Ins. - Will	-	-	2,500		
387	Appraisal Service Fee	-	-	-	#DIV/0!	#DIV/0!
600-690	Contingency	<u>25,000</u>	<u>-</u>	<u>25,000</u>	-	-
	Subtotal	1,859,100	2,018,266.70	1,809,400	(2.67)	(10.35)
8840	Transfer to Cap Proj Fund	<u>-</u>	<u>-</u>	<u>1,900,000</u>	-	-
	Grand Total:	<u>1,859,100</u>	<u>2,018,266.70</u>	<u>3,709,400</u>	99.53	83.79

River Forest Public Schools District 90
Proposed Tentative Budget 2018-19

Transportation Fund - Revenues	2017-18 Proposed	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
111 Property Tax Levy	130,000	126,705.41	130,000	-	2.60
151 Interest on Investments	7,500	9,117.71	7,500	-	(17.74)
350 Reg Ed. Reimbursement	500	386.60	500	-	29.33
351 Special Ed. Reimbursement	<u>225,000</u>	<u>421,480.02</u>	<u>362,000</u>	60.89	(14.11)
Grand Total:	<u>363,000</u>	<u>557,689.74</u>	<u>500,000</u>	37.74	(10.34)

Transportation Fund - Expenditures	2017-18 Proposed	2017-18 Actual	2018-19 Proposed	% Change From Budget	% Change From Actual
330 Homeless	10,000	43,990.68	-	-	(100.00)
3300-1 Homeless - Lincoln	-	-	-		
3300-2 Homeless - Roosevelt	-	-	25,000		
3300-4 Homeless - Willard	-	-	25,000		
331 Exceptional Child	400,000	403,114.45	-	(100.00)	(100.00)
3310-1 Exceptional Child - Lincoln	-	-	45,000		
3310-2 Exceptional Child - Roosevelt	-	-	225,000		
3310-4 Exceptional Child - Willard	-	-	135,000		
333 Field Trips	55,000	57,288.42	-	(100.00)	(100.00)
3330-1 Field Trips - Lincoln	-	-	14,500		
3330-2 Field Trips - Roosevelt	-	-	29,000		
3330-4 Field Trips - Willard	-	-	14,500		
33301 Interscholastic	60,000	57,123.16	-	(100.00)	(100.00)
3331-1 Interscholastic - Lincoln	-	-	6,000		
3331-2 Interscholastic - Roosevelt	-	-	48,000		
3331-4 Interscholastic - Willard	-	-	6,000		
540 Capital Outlay	-	-	-		
8140 Permanent Transfer of interest	-	-	-		
Grand Total:	<u>525,000</u>	<u>561,516.71</u>	<u>573,000</u>	9.14	2.05

**River Forest Public Schools District 90
Proposed Tentative Budget 2018-19**

Capital Projects Fund - Revenue	2017-18 Proposed	2017-18 Actual	2018-19 Proposed
7800 Transfer from O&M	-	-	1,900,000
Grand Total:	-	-	1,900,000

Capital Projects Fund - Expenditures	2017-18 Proposed	2017-18 Actual	2018-19 Proposed
3100 Professional Services	-	-	-
3100-1 Professional Services - Linc	-	-	5,000
3100-2 Professional Services - Roos	-	-	26,000
3100-4 Professional Services - Will	-	-	54,000
3900 Other purch services	-	-	-
3900-1 Other purch services - Linc	-	-	-
3900-2 Other purch services - Roos	-	-	-
3900-4 Other purch services - Will	-	-	-
54001 Lincoln	-	-	55,000
54002 Roosevelt	-	-	435,000
54004 Willard	-	-	1,325,000
Grand Total:	-	-	1,900,000

**River Forest Public Schools District 90
Proposed Tentative Budget Summary - Operating Funds
Fiscal Year 2019**

	<u>Education Fund</u>	<u>O & M Fund</u>	<u>Transportation Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
Fund Balance, 6/30/18, unaudited	\$ 24,822,974	\$ 1,047,460	\$ 932,424	\$ 9,920,546	\$ 36,723,404
Receipts	21,208,800	2,158,500	500,000	178,000	
Transfers In	-	1,500,000	-	-	
Expenditures	(21,060,900)	(1,809,400)	(573,000)	-	
Transfers Out	<u>(121,000)</u>	<u>(1,900,000)</u>	<u>-</u>	<u>(1,500,000)</u>	
Fund Balance, 6/30/19	<u>\$ 24,849,874</u>	<u>\$ 996,560</u>	<u>\$ 859,424</u>	<u>\$ 8,598,546</u>	<u>\$ 35,304,404</u>

**River Forest Public Schools District 90
Proposed Tentative Budget Summary - Non Operating Funds
Fiscal Year 2019**

	<u>Debt Service Fund</u>	<u>IMRF Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Fund Balance, 6/30/18, unaudited	\$ 1,547,708	\$ 154,571	\$ -	\$ 1,702,279
Receipts	1,467,000	632,000	-	
Transfers In	121,000	-	1,900,000	
Expenditures	(1,493,100)	(600,100)	(1,900,000)	
Transfers Out	-	-	-	
Fund Balance, 6/30/19	<u>\$ 1,642,608</u>	<u>\$ 186,471</u>	<u>\$ -</u>	<u>\$ 1,829,079</u>