



RIVER  
FOREST  
PUBLIC  
SCHOOLS

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

# MEMO

Date: 9/17/20  
To: Dr. Ed Condon  
From: Anthony Cozzi *AC*  
RE: 2020-21 Budget – Final Draft

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Enclosed please find the Final Draft of the 2020-2021 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 increased by \$46,800 due to the following: a \$252,600 increase in purchased services (predominately from the addition of \$186,300 for the YMCA child care program through October 31st along with an agreement for \$89,000 for a Special Education independent contractor to fill an open position at Willard, offset by a \$11,500 decrease in updated IDEA Grant purchased services); a \$37,700 increase in updated IDEA and Title Grant Supplies and Materials; a \$12,800 increase in updated IDEA Grant Capital Outlay; all offset by a \$26,300 decrease from updated salary and benefit information; and a \$230,000 decrease from updated Out of District Tuition.

The Education Fund revenues increased by \$40,000 due to the projected child care registration from parents/employees through October 31st. As a result, the change in the Education Fund 6-30-21 fund balance is a decrease of \$6,800.

The Operations and Maintenance Fund expenditures increased by \$24,500 due to the need for an emergency repair to a roof at Lincoln School. As a result, the change in the Operations and Maintenance Fund 6-30-21 fund balance is a decrease of \$24,500.

The Illinois Municipal Retirement Fund revenues increased by \$12,000 due to updated interest and CPPRT information. As a result, the change in the Illinois Municipal Retirement Fund 6-30-21 fund balance is an increase in \$12,000.

There were no other changes, therefore, the cumulative effect of the above change to the total budgeted Ending Fund Balance at 6-30-21 across all funds is a decrease of \$19,300.

This final draft is recommended for adoption at the September 21st Regular Board Meeting, immediately following the required Budget Hearing. The legal budget form has been on display since August 21st 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 2020-2021**

**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 = \$22,270,200, or 70.4% of Total District Budgeted Revenues)**:

1. Property taxes are the sum of the remaining installment of the 2019 tax extension plus the estimated first installment of the 2020 tax extension. The applicable CPI increase for property taxes was 2.3%.
2. School fees are calculated using the most current fee schedule, including the YMCA child care program.
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. Includes the new 2021 CARES Grant.

Significant Education Fund expenditures were estimated as follows **(Budgeted Expenditures = \$23,251,300, or 71.9% 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 3.0% 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 5.6%.
3. Purchased Services included \$186,300 in YMCA child care program expenditures.
4. The Technology Plan figures are listed, which included \$115,000 of remote learning equipment partially funded by the CARES Grant.
5. Transfers Out represent debt service payments on copier equipment paid from another fund in the amount of \$106,700.

**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 = \$2,950,000, or 9.4% of Total District Budgeted Revenues)**:

1. Property taxes are the sum of the remaining installment of the 2019 tax extension plus the estimated first installment of the 2020 tax extension.
2. Other Local revenues include building rental fees as well as net E-Rate reimbursements.
3. Transfers In (\$800,000) 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 = \$3,120,000, or 9.7% of Total District Budgeted Expenditures)**:

1. Salaries are based on a 3.0% average increase, adjusting for a change in the number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 5.6%.
3. Transfers Out represent the amount to cover capital expenditures from the Capital Projects Fund.

**River Forest Public Schools District 90**  
**Executive Summary**  
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**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 = \$419,000, or 1.3% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2019 tax extension plus the estimated first installment of the 2020 tax extension.
2. State Aid is based upon most current allocation information.

Significant Transportation Fund expenditures were estimated as follows (**Budgeted Expenditures = \$724,000, or 2.2% of Total District Budgeted Expenditures**):

1. Special Education transportation costs are expected to increase for the upcoming year using expected out-of-district enrollment figures and delivery costs for free/reduced lunch services.
2. Interscholastic and field trip transportation is based upon current vendor quoted costs, but prorated for lost activities due to full remote learning.

**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 2019 tax extension plus the estimated first installment of the 2020 tax extension.
2. Interest Income is expected to remain relatively constant based on average fund balance in the Treasurer's Pool.

Transfers Out of \$800,000 represents a partial abatement to the Operations and Maintenance Fund to cover deficit spending. This is due to capital expenditures.

# FINAL DRAFT

9/17/2020

## River Forest Public Schools District 90 Proposed Tentative Budget 2020-21

Education Fund - Revenue	2019-20 Budget	2019-20 Actual	2020-21 Proposed	% Change From Budget	% Change From Actual
10.4.1110 Property Tax Levy	17,000,000	16,999,758.69	17,490,000	2.88	2.88
10.4.1140 Special Education Levy	<u>1,760,000</u>	<u>1,732,182.66</u>	<u>1,760,000</u>	-	1.61
Total:	18,760,000	18,731,941.35	19,250,000		
10.4.1230 CPPRT	155,000	169,129.67	135,000	(12.90)	(20.18)
10.4.1311 Reg Tuition	-	354.84	-	#DIV/0!	(100.00)
10.4.1321 Summer School Tuition	<u>65,000</u>	<u>7,663.63</u>	<u>30,000</u>	(53.85)	291.46
Total:	65,000	8,018.47	30,000		
10.4.1510 Interest on Investments	175,000	650,689.00	175,000	-	(73.11)
10.4.1520 Gain/Loss on Investments	-	90,111.49	-	#DIV/0!	(100.00)
10.4.1610 Lunch Program Fees	194,000	310,426.59	250,000	28.87	(19.47)
10.4.1611 Milk Fees	<u>7,000</u>	<u>7,611.31</u>	<u>7,000</u>	-	(8.03)
Total:	201,000	318,037.90	257,000		
10.4.1721 Athletic Fees	35,000	23,381.86	25,000	(28.57)	6.92
10.4.1722 Music Fees	25,000	39,008.16	30,000	20.00	(23.09)
10.4.1723 Spring Musical Fees	5,500	6,170.92	6,000	9.09	(2.77)
10.4.1724 Drama Fees	1,000	149.19	500	(50.00)	235.14
10.4.1790 Child Care Fees	-	-	<b>40,000</b>	#DIV/0!	#DIV/0!
10.4.1811 Textbook Fees	<u>120,000</u>	<u>164,231.14</u>	<u>139,000</u>	15.83	(15.36)
Total:	186,500	232,941.27	<b>240,500</b>		
10.4.1920 Contribution/Donations	1,000	-	1,000	-	#DIV/0!
10.4.1930 Impact Fees	10,000	-	5,000	(50.00)	#DIV/0!
10.4.1950 Refund Prior Exp	15,000	16,289.68	15,000	-	(7.92)
10.4.1999 Other Local	<u>30,000</u>	<u>31,297.92</u>	<u>30,000</u>	-	(4.15)
Total:	56,000	47,587.60	51,000		
10.4.3001 Evidenced Based Funding	<u>1,075,000</u>	<u>1,074,405.01</u>	<u>1,075,000</u>	-	0.06
Total:	1,075,000	1,074,405.01	1,075,000		
10.4.3100 Special Ed Private	325,000	375,503.97	325,000	-	(13.45)
10.4.3120 Special Ed Orphanage	<u>-</u>	<u>13,270.00</u>	<u>-</u>	#DIV/0!	(100.00)
Total:	325,000	388,773.97	325,000		
10.4.3299 Career Development Grant	1,300	1,489.00	1,300	-	-
10.4.3999 Other State Grants	<u>1,000</u>	<u>-</u>	<u>1,000</u>	-	#DIV/0!
Total:	2,300	1,489.00	2,300		
10.4.4215 Special Milk Program	20,000	17,264.22	20,000	-	15.85
10.4.4300 Title I	110,000	113,070.00	110,000	-	(2.72)
10.4.4620 Flow Through Part B	460,000	551,426.00	460,000	-	(16.58)
10.4.4600 Flow Through Preschool	16,000	16,295.00	16,000	-	(1.81)
10.4.4991 Medicaid Admin. Outreach	14,000	14,663.86	14,000	-	(4.53)
10.4.4998 CARES	-	-	84,400	#DIV/0!	#DIV/0!
10.4.4930 Title II	<u>25,000</u>	<u>24,497.00</u>	<u>25,000</u>	-	2.05
Total:	645,000	737,216.08	729,400		
Subtotal	21,645,800	22,450,340.81	<b>22,270,200</b>	2.88	(0.80)
10.6.7110 Transfers In - Abolish WC	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!	#DIV/0!
GRAND TOTAL:	<u>21,645,800</u>	<u>22,450,340.81</u>	<u><b>22,270,200</b></u>	2.88	(0.80)

**River Forest Public Schools District 90  
Proposed Tentative Budget 2020-21**

<b>Education Fund - Expenditures</b>	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Regular Programs</b>					
Salaries	6,960,500	6,878,752.90	<b>7,399,100</b>	6.30	7.56
Employee Benefits	1,692,000	1,741,105.21	<b>1,881,100</b>	11.18	8.04
Purchased Services	254,400	186,600.82	<b>143,000</b>	(43.79)	(23.37)
Supplies	431,900	357,441.11	450,100	4.21	25.92
Capital Outlay	17,500	17,545.67	17,500	-	(0.26)
Dues and Fees	1,500	-	1,500	-	#DIV/0!
Non-Capital Equip	4,500	1,423.97	4,500	-	216.02
	<u>9,362,300</u>	<u>9,182,869.68</u>	<b>9,896,800</b>		
<b>Special Education</b>					
Salaries	1,642,500	1,724,615.26	<b>1,901,700</b>	15.78	10.27
Employee Benefits	399,800	474,583.84	<b>492,800</b>	23.26	3.84
Purchased Services	322,400	310,959.97	<b>460,000</b>	42.68	47.93
Supplies	47,200	26,459.98	47,200	-	78.38
	<u>2,411,900</u>	<u>2,536,619</u>	<b>2,901,700</b>		
<b>Special Education Admin</b>					
Salaries	131,700	131,649.69	217,800	65.38	65.44
Employee Benefits	24,900	23,588.95	43,800	75.90	85.68
Purchased Services	4,000	929.00	3,000	(25.00)	222.93
Supplies	24,900	11,151.56	<b>64,500</b>	159.04	478.39
Capital Outlay	17,700	44,280.80	<b>30,500</b>	72.32	(31.12)
	<u>203,200</u>	<u>211,600.00</u>	<b>359,600</b>		
<b>Early Childhood</b>					
Salaries	274,400	207,618.90	<b>121,100</b>	(55.87)	(41.67)
Employee Benefits	41,200	50,843.34	<b>52,200</b>	26.70	2.67
Purchased Services	43,000	53,736.50	56,000	30.23	4.21
Supplies	12,600	7,215.08	12,600	-	74.63
	<u>371,200</u>	<u>319,413.82</u>	<b>241,900</b>		
<b>Title I</b>					
Salaries	96,000	95,933.11	<b>69,200</b>	(27.92)	(27.87)
Employee Benefits	22,400	20,042.05	<b>28,100</b>	25.45	40.21
Supplies	20,000	6,853.52	<b>14,100</b>	(29.50)	105.73
	<u>138,400</u>	<u>122,828.68</u>	<b>111,400</b>		
<b>Interscholastic</b>					
Salaries	155,000	117,706.90	121,300	(21.74)	3.05
Employee Benefits	18,100	13,477.99	14,300	(20.99)	6.10
Purchased Services	16,000	10,816.50	14,600	(8.75)	34.98
Supplies	7,000	4,681.19	10,200	45.71	117.89
Capital Outlay	1,500	-	1,500	-	#DIV/0!
	<u>197,600</u>	<u>146,682.58</u>	<b>161,900</b>		
<b>Summer School</b>					
Salaries	117,300	92,501.97	74,900	(36.15)	(19.03)
Employee Benefits	17,400	13,083.14	16,800	(3.45)	28.41
Purchased Services	20,000	3,322.00	5,000	(75.00)	50.51
Supplies	7,000	6,578.61	4,400	(37.14)	(33.12)
	<u>161,700</u>	<u>115,485.72</u>	<b>101,100</b>		

**River Forest Public Schools District 90  
Proposed Tentative Budget 2020-21**

<b>Education Fund - Expenditures</b>	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Summer Curriculum</b>					
Salaries	55,700	42,294.90	83,000	49.01	96.24
	55,700	42,294.90	83,000		
<b>Gifted</b>					
Salaries	81,000	80,917.67	82,900	2.35	2.45
Employee Benefits	18,800	19,383.11	19,600	4.26	1.12
Supplies	500	-	500	-	#DIV/0!
	100,300	100,300.78	103,000		
<b>Bilingual</b>					
Salaries	123,300	129,055.46	<b>149,100</b>	20.92	15.53
Employee Benefits	23,800	24,876.06	<b>36,400</b>	52.94	46.33
Supplies	2,000	1,984.94	2,000	-	0.76
	149,100	155,916.46	<b>187,500</b>		
<b>Special Education Tuition</b>	1,155,000	836,491.15	<b>720,000</b>	(37.66)	(13.93)
<b>Social Work</b>					
Salaries	401,200	403,742.17	411,900	2.67	2.02
Employee Benefits	95,800	99,429.60	104,000	8.56	4.60
Purchased Services	57,000	34,354.16	35,000	(38.60)	1.88
Supplies	4,000	4,539.14	4,500	12.50	(0.86)
	558,000	542,065.07	555,400		
<b>Health Clerk</b>					
Salaries	209,700	209,499.00	216,000	3.00	3.10
Employee Benefits	36,900	39,638.80	38,700	4.88	(2.37)
Purchased Services	12,000	12,388.75	12,000		
Supplies	6,000	3,921.71	6,000	-	52.99
	264,600	265,448.26	272,700		
<b>Psychologist</b>					
Salaries	190,300	178,389.24	194,600	2.26	9.09
Employee Benefits	39,900	39,541.45	41,700	4.51	5.46
Purchased Services	49,000	37,617.35	34,000	(30.61)	(9.62)
Supplies	3,000	888.52	3,000	-	237.64
	282,200	256,436.56	273,300		
<b>Speech</b>					
Salaries	203,500	193,206.10	218,900	7.57	13.30
Employee Benefits	48,800	55,124.08	59,200	21.31	7.39
Purchased Services	251,000	291,528.25	298,000	18.73	2.22
Supplies	6,600	2,828.16	<b>15,100</b>	128.79	433.92
	509,900	542,686.59	<b>591,200</b>		
<b>Improvement of Instruct.</b>					
Salaries	535,700	763,831.33	498,900	(6.87)	(34.68)
Employee Benefits	62,100	80,880.69	57,800	(6.92)	(28.54)
Purchased Services	160,200	160,251.88	<b>112,600</b>	(29.71)	(29.74)
Supplies	1,200	3,788.00	1,200	-	(68.32)
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	759,200	1,008,751.90	<b>670,500</b>		

**River Forest Public Schools District 90  
Proposed Tentative Budget 2020-21**

<b>Education Fund - Expenditures</b>	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Library</b>					
Salaries	251,500	252,383.14	<b>265,200</b>	5.45	5.08
Employee Benefits	76,900	80,797.06	<b>81,300</b>	5.72	0.62
Purchased Services	1,200	-	1,200	-	#DIV/0!
Supplies	40,000	40,413.18	40,000	-	(1.02)
Capital Outlay	6,000	-	6,000	-	#DIV/0!
	<u>375,600</u>	<u>373,593.38</u>	<b>393,700</b>		
<b>Technology</b>					
Salaries	299,400	299,257.64	307,700	2.77	2.82
Employee Benefits	41,100	46,636.97	49,200	19.71	5.50
Purchased Services	127,100	132,997.10	139,100	9.44	4.59
Supplies	42,000	36,610.50	42,000	-	14.72
Capital Outlay	413,900	402,151.44	531,000	28.29	32.04
	<u>923,500</u>	<u>917,653.65</u>	<u>1,069,000</u>		
<b>Board</b>					
Employee Benefits	41,100	42,377.50	<b>51,800</b>	26.03	22.23
Purchased Services	216,600	188,369.20	159,100	(26.55)	(15.54)
Dues and Fees	18,000	16,512.60	18,000	-	9.01
	<u>275,700</u>	<u>247,259.30</u>	<b>228,900</b>		
<b>Executive Administration</b>					
Salaries	518,400	518,732.08	534,800	3.16	3.10
Employee Benefits	147,900	145,030.44	157,200	6.29	8.39
Purchased Services	80,400	41,250.49	<b>44,700</b>	(44.40)	8.36
Supplies	15,000	15,886.19	15,000	-	(5.58)
Capital Outlay	4,200	4,262.00	4,200	-	(1.45)
Dues and Fees	10,800	6,226.26	10,800	-	73.46
	<u>776,700</u>	<u>731,387.46</u>	<b>766,700</b>		
<b>Tort Immunity</b>					
Salaries	72,900	72,900.00	72,900	-	-
Employee Benefits	3,900	3,861.00	3,900	-	1.01
Purchased Services	369,600	359,534.86	<b>715,000</b>	93.45	98.87
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>446,400</u>	<u>436,295.86</u>	<b>791,800</b>		
<b>Building Principals</b>					
Salaries	831,800	819,225.67	843,700	1.43	2.99
Employee Benefits	197,900	210,209.00	227,800	15.11	8.37
Purchased Services	18,600	3,648.00	7,500	(59.68)	105.59
Supplies	21,000	15,439.64	15,000	(28.57)	(2.85)
Capital Outlay	6,000	4,796.03	6,000	-	25.10
Dues and Fees	1,500	1,393.00	1,500	-	7.68
	<u>1,076,800</u>	<u>1,054,711.34</u>	<u>1,101,500</u>		
<b>Business Office</b>					
Salaries	356,400	356,021.98	366,900	2.95	3.06
Employee Benefits	94,500	93,496.16	99,900	5.71	6.85
Purchased Services	5,400	1,157.13	5,400	-	366.67
Supplies	3,000	1,661.76	3,000	-	80.53
Capital Outlay	3,000	-	3,000	-	#DIV/0!
	<u>462,300</u>	<u>452,337.03</u>	<u>478,200</u>		



**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2020-21**

<b>Education Fund - Expenditures</b>	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Lunch Program</b>					
Salaries	243,900	246,269.43	388,600	59.33	57.79
Employee Benefits	28,400	25,465.34	45,200	59.15	77.50
Supplies	<u>41,000</u>	<u>28,197.36</u>	<u>41,000</u>	-	45.40
	313,300	299,932.13	474,800		
<b>Internal Services/Subs</b>					
Salaries	326,900	310,621.75	<b>316,800</b>	(3.09)	1.99
Employee Benefits	<u>47,500</u>	<u>38,582.17</u>	<u><b>51,700</b></u>	8.84	34.00
	374,400	349,203.92	<b>368,500</b>		
<b>Community Services</b>					
Salaries	96,800	96,793.00	99,700	3.00	3.00
Employee Benefits	24,200	23,937.12	25,700	6.20	7.36
Printing	16,000	10,455.04	11,000	(31.25)	5.21
Communications	7,500	4,032.00	5,000	(33.33)	24.01
Supplies	1,000	667.42	1,000	-	49.83
Capital Outlay	<u>1,500</u>	<u>-</u>	<u>1,500</u>	-	#DIV/0!
	147,000	135,884.58	143,900		
<b>Private Schools Grants</b>					
Title II Consultant	<u>11,500</u>	<u>1,390.00</u>	<u><b>6,600</b></u>	(42.61)	374.82
	11,500	1,390.00	<b>6,600</b>		
<b>Payment to Other Govt Dist</b>					
Payment for Other SpEd Progr	<u>-</u>	<u>-</u>	<u><b>40,000</b></u>	#DIV/0!	#DIV/0!
	-	-	<b>40,000</b>		
<b>Contingency</b>	50,000	-	50,000	-	#DIV/0!
<b>Transfers</b>	<u>110,400</u>	<u>109,918.24</u>	<u>106,700</u>	(3.35)	(2.93)
<b>TOTAL EXPENDITURES</b>	<u><b>22,023,900</b></u>	<u><b>21,495,458.09</b></u>	<u><b>23,251,300</b></u>		

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2020-21**

<b>Education Fund - Expenditures</b>	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
Salaries	14,175,800	14,221,919.29	<b>14,956,700</b>	5.51	5.17
Employee Benefits	3,245,300	3,405,991.07	<b>3,680,200</b>	13.40	8.05
Purchased Services	2,042,900	1,845,339.00	<b>2,267,800</b>	11.01	22.89
Supplies	736,900	577,207.57	<b>792,400</b>	7.53	37.28
Capital Outlay	471,300	473,035.94	<b>601,200</b>	27.56	27.09
Other, Including Tuition	1,236,800	860,623.01	<b>841,800</b>	(31.94)	(2.19)
Non-Capital Equipment	4,500	1,423.97	4,500	-	216.02
Transfers	<u>110,400</u>	<u>109,918.24</u>	<u>106,700</u>	(3.35)	(2.93)
<b>TOTAL EXPENDITURES</b>	<u><b>22,023,900</b></u>	<u><b>21,495,458.09</b></u>	<u><b>23,251,300</b></u>	5.57	8.17

**River Forest Public Schools District 90**  
**Proposed Tentative Budget - Education Fund Summary with Comparisons to Previous Year Actual**  
**Fiscal Years 2021 and 2020**

<b>Education Fund - Expenditures</b>	<b>2018-19 Actual</b>	<b>2019-20 Proposed</b>	<b>\$ Increase</b>	<b>% Incr</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>\$ Increase</b>	<b>% Incr</b>
Salaries	13,735,345.13	14,175,800	440,455	3.2%	14,221,919.29	14,956,700	734,781	5.2%
Employee Benefits	3,209,348.20	3,245,300	35,952	1.1%	3,405,991.07	3,680,200	274,209	8.1%
Purchased Services	1,740,656.00	2,042,900	302,244	17.4%	1,845,339.00	2,267,800	422,461	22.9%
Supplies	714,701.77	736,900	22,198	3.1%	577,207.57	792,400	215,192	37.3%
Capital Outlay	490,415.94	471,300	(19,116)	-3.9%	473,035.94	601,200	128,164	27.1%
Other, Including Tuition	928,496.25	1,236,800	308,304	33.2%	860,623.01	841,800	(18,823)	-2.2%
Non-Capital Equipment	2,620.38	4,500	1,880	71.7%	1,423.97	4,500	3,076	216.0%
Transfers	116,925.38	110,400	(6,525)	-5.6%	109,918.24	106,700	(3,218)	-2.9%
<b>TOTAL EXPENDITURES</b>	<b>20,938,509.05</b>	<b>22,023,900</b>	<b>1,085,391</b>	<b>5.2%</b>	<b>21,495,458.09</b>	<b>23,251,300</b>	<b>1,755,842</b>	<b>8.2%</b>

Salaries increase of \$734,781 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.
- 3.00% average increase for non-certified personnel, adjusting for change in number of employees.
- \$29,750 in scheduled educational lane increases for certified staff.

Employee Benefits increase of \$274,209 represented mainly by the following:

- \$14,200 of additional TRS/THIS costs due to additional certified teaching positions hired plus additional amounts due to normal contractual salary increases
- 5.60% weighted average increase in health insurance premiums, adjusted for the change in number of FTE's

Purchased Services increase of \$422,461 represented mainly by the following:

- \$186,300 increase for costs associated with the YMCA child care program.
- \$146,900 increase for other COVID-related expenditures.
- \$89,000 increase for additional special education independent contractor needs.

Supplies increase of \$215,192 represented mainly by the following:

- \$38,000 phonics textbook adoption
- \$74,100 in final IDEA and Title grant-related materials
- \$103,000 in actual supplies not purchased in prior year due to stay at home order.

Capital Outlay increase of \$128,164 represented mainly by the following:

- \$115,000 purchase of Swivl's, which were partially funded by the CARES Grant.
- \$13,000 increase in capital expenditures per the current year's Technology Plan.

**River Forest Public Schools District 90  
Proposed Tentative Budget 2020-21**

<b>O &amp; M Fund - Revenue</b>	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
20.4.1111 Property Tax Levy	2,070,000	2,034,533.30	2,070,000	-	1.74
20.4.1230 CPPRT	55,000	56,376.53	45,000	(18.18)	(20.18)
20.4.1510 Interest on Investments	10,000	14,890.90	10,000	-	(32.84)
20.4.1910 Building Rental-Other	14,000	7,200.00	10,000	(28.57)	38.89
20.4.1999 Other Local	12,500	19,897.68	15,000	20.00	(24.61)
20.4.3999 School Maint Grant	-	50,000.00	-	#DIV/0!	(100.00)
20.6.7110 Transf Int - Abate WC	<u>1,300,000</u>	<u>1,300,000.00</u>	<u>800,000</u>	(38.46)	(38.46)
Grand Total:	<u>3,461,500</u>	<u>3,482,898.41</u>	<u>2,950,000</u>	(14.78)	(15.30)

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2020-21**

<b>O &amp; M Fund - Expenditures</b>		<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2540.1170.001	Custodial Salaries - Lincoln	199,100	191,633.69	195,900	(1.61)	2.23
2540.1170.002	Custodial Salaries - Roosevelt	288,400	288,318.00	297,300	3.09	3.12
2540.1170.004	Custodial Salaries - Willard	136,100	123,278.02	130,100	(4.41)	5.53
2540.1300.001	Custodial Overtime - Lincoln	15,000	6,952.04	15,000	-	115.76
2540.1300.002	Custodial Overtime - Roosevelt	15,000	13,323.84	15,000	-	12.58
2540.1300.004	Custodial Overtime - Willard	15,000	21,283.08	15,000	-	(29.52)
2540.1350.001	Part-Time Salaries - Lincoln	7,500	8,376.00	12,500	66.67	49.24
2540.1350.002	Part-Time Salaries - Roosevelt	7,500	3,696.00	12,500	66.67	238.20
2540.1350.004	Part-Time Salaries - Willard	7,500	4,136.01	12,500	66.67	202.22
2540.220.001	Insurance - Lincoln	96,000	76,188.00	71,000	(26.04)	(6.81)
2540.220.002	Insurance - Roosevelt	127,500	126,372.24	135,000	5.88	6.83
2540.220.004	Insurance - Willard	44,000	46,382.89	61,500	39.77	32.59
2540.2500.001	Uniforms - Lincoln	500	354.19	500	-	41.17
2540.2500.002	Uniforms - Roosevelt	500	452.78	500	-	10.43
2540.2500.004	Uniforms - Willard	500	291.78	500	-	71.36
2540.310.001	Architect's Fees - Lincoln	5,000	9,515.49	5,000	-	(47.45)
2540.310.002	Architect's Fees - Roosevelt	5,000	52,270.60	5,000	-	(90.43)
2540.310.004	Architect's Fees - Willard	5,000	11,335.51	5,000	-	(55.89)
2540.320.001	Property Services - Lincoln	30,000	68,076.79	<b>64,500</b>	115.00	(5.25)
2540.320.002	Property Services - Roosevelt	50,000	48,869.07	50,000	-	2.31
2540.320.004	Property Services - Willard	40,000	46,167.71	40,000	-	(13.36)
2540.321.001	Sanitation - Lincoln	10,000	6,458.85	10,000	-	54.83
2540.321.002	Sanitation - Roosevelt	10,000	15,167.37	10,000	-	(34.07)
2540.321.004	Sanitation - Willard	10,000	12,673.02	10,000	-	(21.09)
2540.322.001	Cleaning Services - Lincoln	5,000	5,000.00	5,000	-	-
2540.322.002	Cleaning Services - Roosevelt	4,000	4,000.00	4,000	-	-
2540.322.004	Cleaning Services - Willard	5,100	5,070.00	5,100	-	0.59
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	14,100	17,730.95	11,200	(20.57)	(36.83)
2540.3240.002	Grounds Maint - Roosevelt	15,200	14,892.96	16,400	7.89	10.12
2540.3240.004	Grounds Maint - Willard	10,800	13,322.95	13,600	25.93	2.08
2540.3280.001	Exterminator - Lincoln	6,000	3,717.20	6,000	-	61.41
2540.3280.002	Exterminator - Roosevelt	-	-	-	#DIV/0!	#DIV/0!
2540.3280.004	Exterminator - Willard	600	368.00	600	-	63.04
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 2020-21**

<b>O &amp; M Fund - Expenditures</b>		<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2540.3420.001	Telephones - Lincoln	34,000	27,720.57	34,000	-	22.65
2540.3420.002	Telephones - Roosevelt	48,000	36,485.27	48,000	-	31.56
2540.3420.004	Telephones - Willard	34,000	27,139.60	34,000	-	25.28
2540.370.001	Water/Sewer - Lincoln	6,600	5,148.24	6,600	-	28.20
2540.370.002	Water/Sewer - Roosevelt	8,500	7,576.63	8,500	-	12.19
2540.370.004	Water/Sewer - Willard	5,000	4,250.56	5,000	-	17.63
2540.3820.001	Commercial Property Ins. - Linc	2,700	2,687.00	3,200	18.52	19.09
2540.3820.002	Commercial Property Ins. - Roos	5,400	5,375.00	6,300	16.67	17.21
2540.3820.004	Commercial Property Ins. - Will	2,700	2,687.00	3,200	18.52	19.09
2540.390.001	Other Purchased Services - L	2,500	3,767.91	2,500	-	(33.65)
2540.390.002	Other Purchased Services - R	5,000	5,042.21	5,000	-	(0.84)
2540.390.004	Other Purchased Services - W	2,500	3,606.01	2,500	-	(30.67)
2540.410.001	Custodial Supplies - Lincoln	25,000	26,636.85	30,000	20.00	12.63
2540.410.002	Custodial Supplies - Roosevelt	50,000	34,786.29	40,000	(20.00)	14.99
2540.410.004	Custodial Supplies - Willard	25,000	35,523.18	30,000	20.00	(15.55)
2540.4650.001	Natural Gas - Lincoln	19,500	12,781.18	15,000	(23.08)	17.36
2540.4650.002	Natural Gas - Roosevelt	21,500	16,997.48	18,000	(16.28)	5.90
2540.4650.004	Natural Gas - Willard	15,000	10,142.53	13,000	(13.33)	28.17
2540.4660.001	Electricity - Lincoln	27,500	27,702.07	25,000	(9.09)	(9.75)
2540.4660.002	Electricity - Roosevelt	60,500	69,873.84	60,000	(0.83)	(14.13)
2540.4660.004	Electricity - Willard	37,000	29,000.35	25,000	(32.43)	(13.79)
2540.530	Building Improvements	20,000	54,936.30	20,000	-	(63.59)
2540.540	Site Improvements	157,000	159,948.53	52,000	(66.88)	(67.49)
2540.6000.690	Contingency	<u>25,000</u>	<u>-</u>	<u>25,000</u>	-	-
	Subtotal	1,827,800	1,855,489.63	<b>1,750,000</b>	(4.26)	(5.69)
20.7.8840	Transfer to Cap Proj Fund	<u>1,360,000</u>	<u>1,432,946.92</u>	<u>1,370,000</u>	-	-
	Grand Total:	<u>3,187,800</u>	<u>3,288,436.55</u>	<u><b>3,120,000</b></u>	(2.13)	(5.12)

**River Forest Public Schools District 90  
Proposed Tentative Budget 2020-21**

<b>Transportation Fund - Revenues</b>		<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
40.4.1113	Property Tax Levy	130,000	127,258.04	135,000	3.85	6.08
40.4.1510	Interest on Investments	7,500	14,647.24	7,500	-	(48.80)
40.4.3500	Reg Ed. Reimbursement	500	356.30	500	-	40.33
40.4.3510	Special Ed. Reimbursement	<u>276,000</u>	<u>337,362.22</u>	<u>276,000</u>	-	(18.19)
	Grand Total:	<u>414,000</u>	<u>479,623.80</u>	<u>419,000</u>	1.21	(12.64)

<b>Transportation Fund - Expenditures</b>		<b>2019-20 Proposed</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2550.3300.001	Homeless - Lincoln	5,000	-	5,000	-	#DIV/0!
2550.3300.002	Homeless - Roosevelt	18,000	-	5,000	(72.22)	#DIV/0!
2550.3300.004	Homeless - Willard	22,000	-	5,000	(77.27)	#DIV/0!
2550.3310.001	Exceptional Child - Lincoln	83,000	96,155.35	95,000	14.46	(1.20)
2550.3310.002	Exceptional Child - Roosevelt	190,000	221,677.98	220,000	15.79	(0.76)
2550.3310.004	Exceptional Child - Willard	270,000	283,551.57	280,000	3.70	(1.25)
2550.3330.001	Field Trips - Lincoln	5,000	3,503.20	4,000	(20.00)	14.18
2550.3330.002	Field Trips - Roosevelt	40,000	23,783.80	35,000	(12.50)	47.16
2550.3330.004	Field Trips - Willard	7,000	3,738.40	4,000	(42.86)	7.00
2550.3331.001	Interscholastic - Lincoln	5,000	1,301.66	3,000	(40.00)	130.47
2550.3331.002	Interscholastic - Roosevelt	65,000	44,690.43	55,000	(15.38)	23.07
2550.3331.004	Interscholastic - Willard	15,000	12,656.66	13,000	(13.33)	2.71
540	Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
8140	Permanent Transfer of interest	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!	#DIV/0!
	Grand Total:	<u>725,000</u>	<u>691,059.05</u>	<u>724,000</u>	(0.14)	4.77

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2020-21**

<b>Capital Projects Fund - Revenue</b>		<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>
60.6.7800	Transfer from O&M	<u>1,360,000</u>	<u>1,432,946.92</u>	<u>1,370,000</u>
	Grand Total:	<u>1,360,000</u>	<u>1,432,946.92</u>	<u>1,370,000</u>

<b>Capital Projects Fund - Expenditures</b>		<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>
2530.310.001	Professional Services - Linc	10,000	11,393.46	10,000
2530.310.002	Professional Services - Roos	20,000	99,435.98	60,000
2530.310.004	Professional Services - Will	10,000	13,152.62	10,000
2530.530.001	Building Impr - Lincoln	350,000	352,579.98	-
2530.530.002	Building Impr - Roosevelt	410,000	413,413.33	1,290,000
2530.530.004	Building Impr - Willard	<u>560,000</u>	<u>542,971.55</u>	<u>-</u>
	Grand Total:	<u>1,360,000</u>	<u>1,432,946.92</u>	<u>1,370,000</u>



**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2020-21**

<b>Life Safety Fund - Revenues</b>		<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>
90.4.1111	Property Tax Levy	-	-	142,000
90.4.1510	Interest on Investments	-	-	10,000
90.4.7210	Principal on Bonds Sold	-	34,100.00	1,670,900
90.4.7220	Premium on Bonds Sold	-	-	300,100
Grand Total:		-	34,100.00	2,123,000

<b>Life Safety Fund - Expenditures</b>		<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Proposed</b>
2530.310.001	Professional Services - Linc	-	-	17,000
2530.310.002	Professional Services - Roos	-	-	54,000
2530.310.004	Professional Services - Will	-	-	4,000
2530.530.001	Lincoln	-	-	175,000
2530.530.002	Roosevelt	-	-	550,000
2530.530.004	Willard	-	-	50,000
Grand Total:		-	-	850,000

**River Forest Public Schools District 90**  
**Proposed Tentative Budget Summary - Operating Funds**  
**Fiscal Year 2021**

	<b><u>Education Fund</u></b>	<b><u>O &amp; M Fund</u></b>	<b><u>Transportation Fund</u></b>	<b><u>Working Cash Fund</u></b>	<b><u>Total</u></b>
<b>Fund Balance, 6/30/20, unaudited</b>	\$ 25,978,837	\$ 950,974	\$ 445,345	\$ 7,669,495	\$ 35,044,651
<b>Receipts</b>	<b>22,270,200</b>	2,150,000	419,000	178,000	
<b>Transfers In</b>	-	800,000	-	-	
<b>Expenditures</b>	<b>(23,144,600)</b>	(1,750,000)	(724,000)	-	
<b>Transfers Out</b>	<u>(106,700)</u>	<u>(1,370,000)</u>	<u>-</u>	<u>(800,000)</u>	
<b>Fund Balance, 6/30/21</b>	<b><u>\$ 24,997,737</u></b>	<b><u>\$ 780,974</u></b>	<b><u>\$ 140,345</u></b>	<b><u>\$ 7,047,495</u></b>	<b><u>\$ 32,966,551</u></b>

**River Forest Public Schools District 90**  
**Proposed Tentative Budget Summary - Non Operating Funds**  
**Fiscal Year 2021**

	<b>Debt Service Fund</b>	<b>IMRF Fund</b>	<b>Capital Projects Fund</b>	<b>Life Safety Fund</b>	<b>Total</b>
<b>Fund Balance, 6/30/20, unaudited</b>	\$ 1,732,220	\$ 174,137	\$ -	\$ 34,100	\$ 1,940,457
<b>Receipts</b>	1,542,000	<b>664,000</b>	-	152,000	
<b>Bond Proceeds</b>	-	-	-	1,971,000	
<b>Transfers In</b>	106,700	-	1,370,000	-	
<b>Expenditures</b>	(1,597,000)	(669,000)	(1,370,000)	(850,000)	
<b>Transfers Out</b>	-	-	-	-	
<b>Fund Balance, 6/30/21</b>	<u>\$ 1,783,920</u>	<u><b>\$ 169,137</b></u>	<u>\$ -</u>	<u>\$ 1,307,100</u>	<u><b>\$ 3,260,157</b></u>