



RIVER
FOREST
PUBLIC
SCHOOLS

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MEMO

Date: 9/13/21
To: Dr. Ed Condon
From: Anthony Cozzi
RE: 2021-22 Budget – Final Draft

Enclosed please find the Final Draft of the 2021-2022 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 \$213,600 due to the following: a \$227,000 increase from updated salary and benefit information (due mainly to an estimated cost of the new blended learning stipends of \$167,600 and \$33,000 of beginning of year educational lane advancements); a \$2,700 net increase in purchased services, stemming mainly from offsetting changes in Tort Immunity and Business Office costs; all offset by a \$16,100 decrease in supplies and materials, stemming mainly from a decrease in Lunch Program supplies due to the postponement of milk service.

The Education Fund revenues did not change. As a result, the change in the Education Fund 6-30-22 fund balance is a decrease of \$213,600.

The Operations and Maintenance Fund expenditures increased by \$23,500 due to the following: the need for \$3,500 of additional cleaning services at Willard School; and an additional \$20,000 in annual electrical costs associated with the new HVAC system at Lincoln and Willard Schools. As a result, the change in the Operations and Maintenance Fund 6-30-22 fund balance is a decrease of \$23,500.

There were no other changes, therefore, the cumulative effect of the above change to the total budgeted Ending Fund Balance at 6-30-22 across all funds is a decrease of \$250,500.

This final draft is recommended for adoption at the September 20th Regular Board Meeting, immediately following the required Budget Hearing. The legal budget form has been on display since August 20th and will be until Monday. If you have any questions, please do not hesitate to call me.

River Forest Public Schools District 90
Executive Summary
Proposed Tentative Budget 2021-2022

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 = \$22,388,800, or 67.9% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2020 tax extension plus the estimated first installment of the 2021 tax extension. The applicable CPI increase for property taxes was 1.4%.
2. School fees are calculated using the most current fee schedule, adjusted for a potential COVID impact.
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 ESSER II and ESSER III Grants.

Significant Education Fund expenditures were estimated as follows (**Budgeted Expenditures = \$23,486,900, or 65.8% of Total District Budgeted Expenditures**):

1. Per the negotiated union contract, salaries included a CPI with a floor of 2.0% increase for certified personnel, adjusting for a change in number of employees and other compensation-based clauses in the CBA. Finally, there was a 2.7% 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 1.2%.
3. Purchased Services decreased by approximately 11%, due to the elimination of prior year COVID-related expenditures.
4. The Technology Plan figures are listed, which decreased due to the prior year purchase of remote learning equipment.
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 = \$4,370,000, or 13.3% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2020 tax extension plus the estimated first installment of the 2021 tax extension.
2. Other Local revenues include building rental fees as well as net E-Rate reimbursements.
3. Transfers In (\$2,200,000) represent a partial abatement of the Working Cash Fund used to cover deficits.

River Forest Public Schools District 90
Executive Summary
Proposed Tentative Budget 2021-2022

Significant Operations and Maintenance Fund expenditures were estimated as follows **(Budgeted Expenditures = \$4,400,400, or 12.4% of Total District Budgeted Expenditures)**:

1. Salaries are based on a 2.7% average increase, adjusting for a change in the number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 1.2%.
3. Transfers Out of \$2,600,000 represent the amount to cover capital expenditures from the Capital Projects Fund.

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 = \$888,000, or 2.7% of Total District Budgeted Revenues)**:

1. Property taxes are the sum of the remaining installment of the 2020 tax extension plus the estimated first installment of the 2021 tax extension, noting the planned increase in the tax levy per the long-range financial plan.
2. State Aid is based upon most current allocation information.

Significant Transportation Fund expenditures were estimated as follows **(Budgeted Expenditures = \$717,000, or 2.0% of Total District Budgeted Expenditures)**:

1. Special Education transportation costs are expected to remain stable for the upcoming year using expected out-of-district enrollment figures.
2. Interscholastic and field trip transportation is based upon current vendor quoted costs, but continue to be prorated due to COVID restrictions.

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 = \$163,000, or 0.5% of Total District Budgeted Revenues)**:

1. Property taxes are the sum of the remaining installment of the 2020 tax extension plus the estimated first installment of the 2021 tax extension.
2. Interest Income is expected to remain relatively constant based on average fund balance in the Treasurer's Pool.

Transfers Out of \$2,200,000 represents a partial abatement to the Operations and Maintenance Fund to cover deficit spending. This is due to capital expenditures.

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

Education Fund - Revenue	2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
10.4.1110 Property Tax Levy	17,490,000	17,225,531.71	17,000,000	(2.80)	(1.31)
10.4.1140 Special Education Levy	<u>1,760,000</u>	<u>1,702,891.63</u>	<u>1,790,000</u>	1.70	5.12
Total:	19,250,000	18,928,423.34	18,790,000		
10.4.1230 CPPRT	135,000	216,606.98	135,000	-	(37.68)
10.4.1311 Reg Tuition	-	-	-	#DIV/0!	#DIV/0!
10.4.1321 Summer School Tuition	<u>30,000</u>	<u>103,802.43</u>	<u>60,000</u>	100.00	(42.20)
Total:	30,000	103,802.43	60,000		
10.4.1510 Interest on Investments	175,000	273,111.73	175,000	-	(35.92)
10.4.1520 Gain/Loss on Investments	-	-	-	#DIV/0!	#DIV/0!
10.4.1610 Lunch Program Fees	250,000	34,404.29	150,000	(40.00)	335.99
10.4.1611 Milk Fees	<u>7,000</u>	<u>-</u>	<u>7,000</u>	-	#DIV/0!
Total:	257,000	34,404.29	157,000		
10.4.1721 Athletic Fees	25,000	-	5,000	(80.00)	#DIV/0!
10.4.1722 Music Fees	30,000	15,933.79	25,000	(16.67)	56.90
10.4.1723 Spring Musical Fees	6,000	-	1,000	(83.33)	#DIV/0!
10.4.1724 Drama Fees	500	-	500	-	#DIV/0!
10.4.1790 Child Care Fees	40,000	81,548.12	5,000	(87.50)	(93.87)
10.4.1811 Textbook Fees	<u>139,000</u>	<u>107,230.84</u>	<u>110,000</u>	(20.86)	2.58
Total:	240,500	204,712.75	146,500		
10.4.1920 Contribution/Donations	1,000	1,700.00	1,000	-	(41.18)
10.4.1930 Impact Fees	5,000	-	1,000	(80.00)	#DIV/0!
10.4.1950 Refund Prior Exp	15,000	-	10,000	(33.33)	#DIV/0!
10.4.1999 Other Local	<u>30,000</u>	<u>49,314.24</u>	<u>30,000</u>	-	(39.17)
Total:	51,000	51,014.24	42,000		
10.4.3001 Evidenced Based Funding	<u>1,075,000</u>	<u>1,074,405.01</u>	<u>1,076,000</u>	0.09	0.15
Total:	1,075,000	1,074,405.01	1,076,000		
10.4.3100 Special Ed Private	325,000	327,377.30	325,000	-	(0.73)
10.4.3120 Special Ed Orphanage	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!	#DIV/0!
Total:	325,000	327,377.30	325,000		
10.4.3299 Career Development Grant	1,300	435.50	1,300	-	-
10.4.3999 Other State Grants	<u>1,000</u>	<u>2,145.00</u>	<u>1,000</u>	-	(53.38)
Total:	2,300	2,580.50	2,300		
10.4.4215 Special Milk Program	20,000	-	10,000	(50.00)	#DIV/0!
10.4.4300 Title I	110,000	123,493.00	110,000	-	(10.93)
10.4.4620 Flow Through Part B	460,000	439,379.00	460,000	-	4.69
10.4.4600 Flow Through Preschool	16,000	15,907.00	16,000	-	0.58
10.4.4991 Medicaid Admin. Outreach	14,000	17,045.26	14,000	-	(17.87)
ESSER II	-	-	320,000	#DIV/0!	#DIV/0!
ESSER III	-	-	525,000	#DIV/0!	#DIV/0!
10.4.4998 CARES	84,400	84,434.00	-	(100.00)	(100.00)
10.4.4999 FEMA	-	11,232.00	-	#DIV/0!	(100.00)
10.4.4930 Title II	<u>25,000</u>	<u>10,295.00</u>	<u>25,000</u>	-	142.84
Total:	729,400	701,785.26	1,480,000		
Subtotal	22,270,200	21,918,223.83	22,388,800	0.53	2.15
10.6.7110 Transfers In - Abolish WC	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!	#DIV/0!
GRAND TOTAL:	<u>22,270,200</u>	<u>21,918,223.83</u>	<u>22,388,800</u>	0.53	2.15

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

Education Fund - Expenditures	2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
Regular Programs					
Salaries	7,399,100	7,262,282.81	7,355,700	(0.59)	1.29
Employee Benefits	1,881,100	1,851,286.19	1,793,200	(4.67)	(3.14)
Purchased Services	143,000	96,923.18	168,900	18.11	74.26
Supplies	450,100	407,473.81	378,300	(15.95)	(7.16)
Capital Outlay	17,500	8,274.89	17,500	-	111.48
Dues and Fees	1,500	300.00	1,500	-	400.00
Non-Capital Equip	4,500	2,283.41	6,000	33.33	162.76
	<u>9,896,800</u>	<u>9,628,824.29</u>	9,721,100		
Special Education					
Salaries	1,901,700	1,891,895.61	1,989,300	4.61	5.15
Employee Benefits	492,800	519,661.78	536,300	8.83	3.20
Purchased Services	460,000	491,061.23	481,000	4.57	(2.05)
Supplies	47,200	14,768.96	22,500	(52.33)	52.35
	<u>2,901,700</u>	<u>2,917,388</u>	3,029,100		
Special Education Admin					
Salaries	217,800	209,794.50	223,500	2.62	6.53
Employee Benefits	43,800	47,465.60	65,700	50.00	38.42
Purchased Services	3,000	1,076.00	3,000	-	178.81
Supplies	64,500	34,654.20	34,500	(46.51)	(0.44)
Capital Outlay	30,500	30,483.25	13,700	(55.08)	(55.06)
	<u>359,600</u>	<u>323,473.55</u>	<u>340,400</u>		
Early Childhood					
Salaries	121,100	120,983.82	124,700	2.97	3.07
Employee Benefits	52,200	26,913.55	26,700	(48.85)	(0.79)
Purchased Services	56,000	51,177.04	52,000	(7.14)	1.61
Supplies	12,600	9,242.32	13,500	7.14	46.07
	<u>241,900</u>	<u>208,316.73</u>	<u>216,900</u>		
Title I					
Salaries	69,200	69,173.65	84,300	21.82	21.87
Employee Benefits	28,100	32,438.50	19,700	(29.89)	(39.27)
Supplies	14,100	29,004.25	10,000	(29.08)	(65.52)
	<u>111,400</u>	<u>130,616.40</u>	<u>114,000</u>		
Interscholastic					
Salaries	121,300	52,801.38	95,000	(21.68)	79.92
Employee Benefits	14,300	6,060.96	10,700	(25.17)	76.54
Purchased Services	14,600	493.00	14,600	-	2,861.46
Supplies	10,200	7,126.10	7,500	(26.47)	5.25
Capital Outlay	1,500	-	1,500	-	#DIV/0!
	<u>161,900</u>	<u>66,481.44</u>	<u>129,300</u>		
Summer School					
Salaries	74,900	115,427.15	110,400	47.40	(4.36)
Employee Benefits	16,800	21,926.34	19,900	18.45	(9.24)
Purchased Services	5,000	27,500.00	30,900	518.00	12.36
Supplies	4,400	1,318.77	10,000	127.27	658.28
	<u>101,100</u>	<u>166,172.26</u>	171,200		

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

Education Fund - Expenditures	2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
Summer Curriculum					
Salaries	83,000	98,861.43	74,700	(10.00)	(24.44)
	83,000	98,861.43	74,700		
Gifted					
Salaries	82,900	76,146.95	85,500	3.14	12.28
Employee Benefits	19,600	18,171.46	19,000	(3.06)	4.56
Supplies	500	-	500	-	#DIV/0!
	103,000	94,318.41	105,000		
Bilingual					
Salaries	149,100	121,611.13	161,500	8.32	32.80
Employee Benefits	36,400	23,839.54	40,900	12.36	71.56
Supplies	2,000	3,741.78	2,500	25.00	(33.19)
	187,500	149,192.45	204,900		
Special Education Tuition	720,000	646,683.66	695,000	(3.47)	7.47
Social Work					
Salaries	411,900	422,528.26	419,400	1.82	(0.74)
Employee Benefits	104,000	107,854.91	109,300	5.10	1.34
Purchased Services	35,000	36,194.07	37,600	7.43	3.88
Supplies	4,500	1,226.50	3,000	(33.33)	144.60
	555,400	567,803.74	569,300		
Health Clerk					
Salaries	216,000	244,626.68	245,700	13.75	0.44
Employee Benefits	38,700	38,814.78	38,900	0.52	0.22
Purchased Services	12,000	123,947.47	120,000		
Supplies	6,000	3,901.41	6,000	-	53.79
	272,700	411,290.34	410,600		
Psychologist					
Salaries	194,600	194,422.41	201,200	3.39	3.49
Employee Benefits	41,700	41,327.86	41,100	(1.44)	(0.55)
Purchased Services	34,000	38,449.03	44,200	30.00	14.96
Supplies	3,000	2,966.97	3,000	-	1.11
	273,300	277,166.27	289,500		
Speech					
Salaries	218,900	218,485.55	172,400	(21.24)	(21.09)
Employee Benefits	59,200	56,551.76	46,100	(22.13)	(18.48)
Purchased Services	298,000	370,169.24	368,000	23.49	(0.59)
Supplies	15,100	8,766.68	11,100	(26.49)	26.62
	591,200	653,973.23	597,600		
Improvement of Instruct.					
Salaries	498,900	537,169.36	676,000	35.50	25.84
Employee Benefits	57,800	57,785.16	76,400	32.18	32.21
Purchased Services	112,600	89,199.15	133,300	18.38	49.44
Supplies	1,200	1,059.00	1,200	-	13.31
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	670,500	685,212.67	886,900		

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

Education Fund - Expenditures	2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
Library					
Salaries	265,200	258,237.58	273,900	3.28	6.07
Employee Benefits	81,300	71,779.36	74,000	(8.98)	3.09
Purchased Services	1,200	-	1,200	-	#DIV/0!
Supplies	40,000	37,879.30	40,000	-	5.60
Capital Outlay	6,000	-	6,000	-	#DIV/0!
	<u>393,700</u>	<u>367,896.24</u>	<u>395,100</u>		
Technology					
Salaries	307,700	342,948.45	366,600	19.14	6.90
Employee Benefits	49,200	54,565.56	57,900	17.68	6.11
Purchased Services	139,100	138,310.67	151,700	9.06	9.68
Supplies	42,000	35,499.20	42,000	-	18.31
Capital Outlay	531,000	500,261.80	415,000	(21.85)	(17.04)
	<u>1,069,000</u>	<u>1,071,585.68</u>	<u>1,033,200</u>		
Board					
Employee Benefits	51,800	55,609.80	64,800	25.10	16.53
Purchased Services	159,100	141,858.92	159,300	0.13	12.29
Dues and Fees	18,000	19,398.49	19,500	8.33	0.52
	<u>228,900</u>	<u>216,867.21</u>	<u>243,600</u>		
Executive Administration					
Salaries	534,800	533,017.78	553,300	3.46	3.81
Employee Benefits	157,200	154,384.90	156,800	(0.25)	1.56
Purchased Services	44,700	31,445.56	45,000	0.67	43.10
Supplies	15,000	11,508.27	15,000	-	30.34
Capital Outlay	4,200	1,512.00	4,200	-	177.78
Dues and Fees	10,800	6,413.60	10,800	-	68.39
	<u>766,700</u>	<u>738,282.11</u>	<u>785,100</u>		
Tort Immunity					
Salaries	72,900	72,900.00	72,900	-	-
Employee Benefits	3,900	3,861.00	3,900	-	1.01
Purchased Services	715,000	1,142,014.30	633,500	(11.40)	(44.53)
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	<u>791,800</u>	<u>1,218,775.30</u>	<u>710,300</u>		
Building Principals					
Salaries	843,700	847,567.33	874,200	3.62	3.14
Employee Benefits	227,800	205,374.80	214,500	(5.84)	4.44
Purchased Services	7,500	5,982.90	7,000	(6.67)	17.00
Supplies	15,000	17,467.20	16,100	7.33	(7.83)
Capital Outlay	6,000	-	6,000	-	#DIV/0!
Dues and Fees	1,500	400.00	1,500	-	275.00
	<u>1,101,500</u>	<u>1,076,792.23</u>	<u>1,119,300</u>		
Business Office					
Salaries	366,900	366,435.81	377,700	2.94	3.07
Employee Benefits	99,900	97,613.37	99,600	(0.30)	2.04
Purchased Services	5,400	4,738.37	25,400	370.37	436.05
Supplies	3,000	1,227.90	3,000	-	144.32
Capital Outlay	3,000	-	6,000	100.00	#DIV/0!
	<u>478,200</u>	<u>470,015.45</u>	<u>511,700</u>		

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

Education Fund - Expenditures	2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
Lunch Program					
Salaries	388,600	81,197.74	291,400	(25.01)	258.88
Employee Benefits	45,200	9,271.08	33,200	(26.55)	258.10
Supplies	<u>41,000</u>	<u>791.82</u>	<u>21,000</u>	(48.78)	2,552.12
	474,800	91,260.64	345,600		
Internal Services/Subs					
Salaries	316,800	456,566.68	359,000	13.32	(21.37)
Employee Benefits	<u>51,700</u>	<u>52,517.25</u>	<u>47,800</u>	(7.54)	(8.98)
	368,500	509,083.93	406,800		
Community Services					
Salaries	99,700	99,697.00	102,700	3.01	3.01
Employee Benefits	25,700	25,589.94	25,400	(1.17)	(0.74)
Printing	11,000	5,702.97	7,500	(31.82)	31.51
Communications	5,000	2,352.00	3,000	(40.00)	27.55
Supplies	1,000	3,638.24	4,500	350.00	23.69
Capital Outlay	<u>1,500</u>	<u>1,512.00</u>	<u>1,500</u>	-	(0.79)
	143,900	138,492.15	144,600		
Private Schools Grants					
Title II Consultant	<u>6,600</u>	<u>7,018.91</u>	<u>7,000</u>	6.06	(0.27)
	6,600	7,018.91	7,000		
Payment to Other Govt Dist					
Payment for Other SpEd Progr	<u>40,000</u>	<u>26,255.66</u>	<u>72,400</u>	81.00	175.75
	40,000	26,255.66	72,400		
Contingency	50,000	-	50,000	-	#DIV/0!
Transfers	<u>106,700</u>	<u>106,533.48</u>	<u>106,700</u>	-	0.16
TOTAL EXPENDITURES	<u>23,251,300</u>	<u>23,064,633.44</u>	<u>23,486,900</u>		

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

Education Fund - Expenditures	2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
Salaries	14,956,700	14,694,779.06	15,291,000	2.24	4.06
Employee Benefits	3,680,200	3,580,665.45	3,621,800	(1.59)	1.15
Purchased Services	2,267,800	2,805,614.01	2,494,100	9.98	(11.10)
Supplies	792,400	633,262.68	645,200	(18.58)	1.89
Capital Outlay	601,200	542,043.94	471,400	(21.59)	(13.03)
Other, Including Tuition	841,800	699,451.41	850,700	1.06	21.62
Non-Capital Equipment	4,500	2,283.41	6,000	33.33	162.76
Transfers	<u>106,700</u>	<u>106,533.48</u>	<u>106,700</u>	-	0.16
TOTAL EXPENDITURES	<u>23,251,300</u>	<u>23,064,633.44</u>	<u>23,486,900</u>	1.01	1.83

River Forest Public Schools District 90
Proposed Tentative Budget - Education Fund Summary with Comparisons to Previous Year Actual
Fiscal Years 2022 and 2021

Education Fund - Expenditures	2019-20 Actual	2020-21 Proposed	\$ Increase	% Incr	2020-21 Actual	2021-22 Proposed	\$ Increase	% Incr
Salaries	14,221,919.29	14,956,700	734,781	5.2%	14,694,779.06	15,291,000	596,221	4.1%
Employee Benefits	3,405,991.07	3,680,200	274,209	8.1%	3,580,665.45	3,621,800	41,135	1.2%
Purchased Services	1,845,339.00	2,267,800	422,461	22.9%	2,805,614.01	2,494,100	(311,514)	-11.1%
Supplies	577,207.57	792,400	215,192	37.3%	633,262.68	645,200	11,937	1.9%
Capital Outlay	473,035.94	601,200	128,164	27.1%	542,043.94	471,400	(70,644)	-13.0%
Other, Including Tuition	860,623.01	841,800	(18,823)	-2.2%	699,451.41	850,700	151,249	21.6%
Non-Capital Equipment	1,423.97	4,500	3,076	216.0%	2,283.41	6,000	3,717	162.8%
Transfers	109,918.24	106,700	(3,218)	-2.9%	106,533.48	106,700	167	0.2%
TOTAL EXPENDITURES	21,495,458.09	23,251,300	1,755,842	8.2%	23,064,633.44	23,486,900	422,267	1.8%

Salaries increase of \$596,221 represented mainly by the following:

- 2.00% increase and contractual increase for certified personnel per union contract, plus adjusting for change in number of FTE's and other compensation-based clauses in the CBA.
- 2.70% average increase for non-certified personnel, adjusting for change in number of employees.
- \$33,000 in scheduled educational lane increases for certified staff.

Employee Benefits increase of \$41,135 represented mainly by the following:

- 1.20% weighted average increase in health insurance premiums, adjusted for the change in number of FTE's

Purchased Services decrease of \$311,514 represented mainly by the following:

- \$508,000 decrease in COVID-related expenditures.
- \$43,000 increase in grant-related staff development.
- \$72,000 increase in District-wide professional development as well as testing and scoring.

Supplies increase of \$11,937 represented mainly by the following:

- Lunch program supplies, which represent a portion of the year as compared to no lunch/milk service in the prior year.

Capital Outlay decrease of \$70,644 represented mainly by the following:

- \$115,000 prior year purchase of Swivl's for remote/blended instruction.
- \$35,000 increase in capital expenditures per the current year's Technology Plan.

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

O & M Fund - Revenue	2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
20.4.1111 Property Tax Levy	2,070,000	1,998,849.15	2,100,000	1.45	5.06
20.4.1230 CPPRT	45,000	72,202.30	45,000	-	(37.68)
20.4.1510 Interest on Investments	10,000	5,423.09	5,000	(50.00)	(7.80)
20.4.1910 Building Rental-Other	10,000	-	8,000	(20.00)	#DIV/0!
20.4.1999 Other Local	15,000	10,183.34	12,000	(20.00)	17.84
20.6.7110 Transf Int - Abate WC	<u>800,000</u>	<u>800,000.00</u>	<u>2,200,000</u>	175.00	175.00
Grand Total:	<u>2,950,000</u>	<u>2,886,657.88</u>	<u>4,370,000</u>	48.14	51.39

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

O & M Fund - Expenditures		2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
2540.1170.001	Custodial Salaries - Lincoln	195,900	166,231.98	166,000	(15.26)	(0.14)
2540.1170.002	Custodial Salaries - Roosevelt	297,300	287,867.26	306,000	2.93	6.30
2540.1170.004	Custodial Salaries - Willard	130,100	127,604.40	169,000	29.90	32.44
2540.1300.001	Custodial Overtime - Lincoln	15,000	10,330.76	11,000	(26.67)	6.48
2540.1300.002	Custodial Overtime - Roosevelt	15,000	10,768.01	11,000	(26.67)	2.15
2540.1300.004	Custodial Overtime - Willard	15,000	6,750.06	11,000	(26.67)	62.96
2540.1350.001	Part-Time Salaries - Lincoln	12,500	29,555.25	27,500	120.00	(6.95)
2540.1350.002	Part-Time Salaries - Roosevelt	12,500	8,077.50	10,000	(20.00)	23.80
2540.1350.004	Part-Time Salaries - Willard	12,500	11,321.25	10,000	(20.00)	(11.67)
2540.220.001	Insurance - Lincoln	71,000	57,269.40	44,000	(38.03)	(23.17)
2540.220.002	Insurance - Roosevelt	135,000	131,131.76	132,000	(2.22)	0.66
2540.220.004	Insurance - Willard	61,500	76,061.04	86,000	39.84	13.07
2540.2500.001	Uniforms - Lincoln	500	380.46	500	-	31.42
2540.2500.002	Uniforms - Roosevelt	500	656.94	500	-	(23.89)
2540.2500.004	Uniforms - Willard	500	325.48	500	-	53.62
2540.310.001	Architect's Fees - Lincoln	5,000	15,771.65	5,000	-	(68.30)
2540.310.002	Architect's Fees - Roosevelt	5,000	1,731.65	5,000	-	188.74
2540.310.004	Architect's Fees - Willard	5,000	11,191.70	5,000	-	(55.32)
2540.320.001	Property Services - Lincoln	64,500	92,393.69	45,000	(30.23)	(51.30)
2540.320.002	Property Services - Roosevelt	50,000	35,460.39	40,000	(20.00)	12.80
2540.320.004	Property Services - Willard	40,000	47,042.36	45,000	12.50	(4.34)
2540.321.001	Sanitation - Lincoln	10,000	4,719.06	8,000	(20.00)	69.53
2540.321.002	Sanitation - Roosevelt	10,000	10,835.98	10,000	-	(7.71)
2540.321.004	Sanitation - Willard	10,000	10,458.97	10,000	-	(4.39)
2540.322.001	Cleaning Services - Lincoln	5,000	4,333.33	4,400	(12.00)	1.54
2540.322.002	Cleaning Services - Roosevelt	4,000	4,333.33	4,400	10.00	1.54
2540.322.004	Cleaning Services - Willard	5,100	5,403.34	8,900	74.51	64.71
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	11,200	15,800.00	29,900	166.96	89.24
2540.3240.002	Grounds Maint - Roosevelt	16,400	23,712.50	23,800	45.12	0.37
2540.3240.004	Grounds Maint - Willard	13,600	17,645.00	17,700	30.15	0.31
2540.3280.001	Exterminator - Lincoln	6,000	4,134.20	6,000	-	45.13
2540.3280.002	Exterminator - Roosevelt	-	-	-	#DIV/0!	#DIV/0!
2540.3280.004	Exterminator - Willard	600	515.00	600	-	16.50
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 2021-22

O & M Fund - Expenditures		2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
2540.3420.001	Telephones - Lincoln	34,000	34,662.36	30,000	(11.76)	(13.45)
2540.3420.002	Telephones - Roosevelt	48,000	42,950.32	40,000	(16.67)	(6.87)
2540.3420.004	Telephones - Willard	34,000	33,268.91	30,000	(11.76)	(9.83)
2540.370.001	Water/Sewer - Lincoln	6,600	1,432.20	6,600	-	360.83
2540.370.002	Water/Sewer - Roosevelt	8,500	7,235.40	8,500	-	17.48
2540.370.004	Water/Sewer - Willard	5,000	1,867.44	5,000	-	167.75
2540.3820.001	Commercial Property Ins. - Linc	3,200	3,121.00	3,400	6.25	8.94
2540.3820.002	Commercial Property Ins. - Roos	6,300	6,240.00	3,800	(39.68)	(39.10)
2540.3820.004	Commercial Property Ins. - Will	3,200	3,121.00	3,400	6.25	8.94
2540.390.001	Other Purchased Services - L	2,500	2,348.94	2,500	-	6.43
2540.390.002	Other Purchased Services - R	5,000	3,542.92	5,000	-	41.13
2540.390.004	Other Purchased Services - W	2,500	1,719.12	2,500	-	45.42
2540.410.001	Custodial Supplies - Lincoln	30,000	22,350.27	30,000	-	34.23
2540.410.002	Custodial Supplies - Roosevelt	40,000	37,032.82	40,000	-	8.01
2540.410.004	Custodial Supplies - Willard	30,000	28,003.12	30,000	-	7.13
2540.4650.001	Natural Gas - Lincoln	15,000	16,651.52	17,000	13.33	2.09
2540.4650.002	Natural Gas - Roosevelt	18,000	23,064.67	22,000	22.22	(4.62)
2540.4650.004	Natural Gas - Willard	13,000	12,814.02	15,000	15.38	17.06
2540.4660.001	Electricity - Lincoln	25,000	31,824.16	45,000	80.00	41.40
2540.4660.002	Electricity - Roosevelt	60,000	89,133.80	75,000	25.00	(15.86)
2540.4660.004	Electricity - Willard	25,000	31,709.65	45,000	80.00	41.91
2540.530	Building Improvements	20,000	-	20,000	-	#DIV/0!
2540.540	Site Improvements	52,000	69,378.15	40,000	(23.08)	(42.34)
2540.6000.690	Contingency	<u>25,000</u>	<u>-</u>	<u>25,000</u>	-	-
	Subtotal	1,750,000	1,733,285.49	1,800,400	2.88	3.87
20.7.8840	Transfer to Cap Proj Fund	<u>1,370,000</u>	<u>1,395,243.20</u>	<u>2,600,000</u>	-	-
	Grand Total:	<u>3,120,000</u>	<u>3,128,528.69</u>	<u>4,400,400</u>	41.04	40.65

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

Transportation Fund - Revenues		2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
40.4.1113	Property Tax Levy	135,000	358,743.00	605,000	348.15	68.64
40.4.1510	Interest on Investments	7,500	4,875.66	7,500	-	53.83
40.4.3500	Reg Ed. Reimbursement	500	253.48	500	-	97.25
40.4.3510	Special Ed. Reimbursement	<u>276,000</u>	<u>396,959.27</u>	<u>275,000</u>	(0.36)	(30.72)
Grand Total:		<u>419,000</u>	<u>760,831.41</u>	<u>888,000</u>	111.93	16.71

Transportation Fund - Expenditures		2020-21 Budget	2020-21 Actual	2021-22 Proposed	% Change From Budget	% Change From Actual
2550.3300.001	Homeless - Lincoln	5,000	-	5,000	-	#DIV/0!
2550.3300.002	Homeless - Roosevelt	5,000	998.00	5,000	-	401.00
2550.3300.004	Homeless - Willard	5,000	998.00	5,000	-	401.00
2550.3310.001	Exceptional Child - Lincoln	95,000	103,454.41	60,000	(36.84)	(42.00)
2550.3310.002	Exceptional Child - Roosevelt	220,000	227,730.49	409,000	85.91	79.60
2550.3310.004	Exceptional Child - Willard	280,000	227,383.21	115,000	(58.93)	(49.42)
2550.3330.001	Field Trips - Lincoln	4,000	-	4,000	-	#DIV/0!
2550.3330.002	Field Trips - Roosevelt	35,000	5,550.00	35,000	-	530.63
2550.3330.004	Field Trips - Willard	4,000	-	4,000	-	#DIV/0!
2550.3331.001	Interscholastic - Lincoln	3,000	14,822.97	3,200	6.67	(78.41)
2550.3331.002	Interscholastic - Roosevelt	55,000	18,332.97	58,100	5.64	216.92
2550.3331.004	Interscholastic - Willard	13,000	14,823.06	13,700	5.38	(7.58)
540 Capital Outlay		-	-	-	#DIV/0!	#DIV/0!
8140 Permanent Transfer of interest		-	-	-	#DIV/0!	#DIV/0!
Grand Total:		<u>724,000</u>	<u>614,093.11</u>	<u>717,000</u>	(0.97)	16.76

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

Capital Projects Fund - Revenue		2020-21 Budget	2020-21 Actual	2021-22 Proposed
60.6.7800	Transfer from O&M	<u>1,370,000</u>	<u>1,395,243.20</u>	<u>2,600,000</u>
	Grand Total:	<u>1,370,000</u>	<u>1,395,243.20</u>	<u>2,600,000</u>

Capital Projects Fund - Expenditures		2020-21 Budget	2020-21 Actual	2021-22 Proposed
2530.310.001	Professional Services - Linc	10,000	77,361.78	53,000
2530.310.002	Professional Services - Roos	60,000	21,897.50	-
2530.310.004	Professional Services - Will	10,000	76,256.78	41,000
2530.530.001	Building Impr - Lincoln	-	-	1,300,000
2530.530.002	Building Impr - Roosevelt	1,290,000	1,219,727.14	6,000
2530.530.004	Building Impr - Willard	<u>-</u>	<u>-</u>	<u>1,200,000</u>
	Grand Total:	<u>1,370,000</u>	<u>1,395,243.20</u>	<u>2,600,000</u>

River Forest Public Schools District 90
Proposed Tentative Budget 2021-22

Life Safety Fund - Revenues		2020-21 Budget	2020-21 Actual	2021-22 Proposed
90.4.1111	Property Tax Levy	142,000	129,236.35	267,000
90.4.1510	Interest on Investments	10,000	9,328.95	8,000
90.4.7210	Principal on Bonds Sold	1,670,900	1,670,900.00	-
90.4.7220	Premium on Bonds Sold	<u>300,100</u>	<u>300,077.83</u>	<u>-</u>
Grand Total:		<u>2,123,000</u>	<u>2,109,543.13</u>	<u>275,000</u>

Life Safety Fund - Expenditures		2020-21 Budget	2020-21 Actual	2021-22 Proposed
2530.310.001	Professional Services - Linc	17,000	533.33	7,000
2530.310.002	Professional Services - Roos	54,000	3,343.33	-
2530.310.004	Professional Services - Will	4,000	363.34	500
2530.530.001	Lincoln	175,000	167,960.00	70,000
2530.530.002	Roosevelt	550,000	536,672.00	-
2530.530.004	Willard	<u>50,000</u>	<u>36,574.00</u>	<u>5,000</u>
Grand Total:		<u>850,000</u>	<u>745,446.00</u>	<u>82,500</u>

River Forest Public Schools District 90
Proposed Tentative Budget Summary - Operating Funds
Fiscal Year 2022

	<u>Education Fund</u>	<u>O & M Fund</u>	<u>Transportation Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
Fund Balance, 6/30/21, unaudited	\$ 24,832,427	\$ 708,103	\$ 592,084	\$ 7,041,149	\$ 33,173,763
Receipts	22,388,800	2,170,000	888,000	163,000	
Transfers In	-	2,200,000	-	-	
Expenditures	(23,380,200)	(1,800,400)	(717,000)	-	
Transfers Out	<u>(106,700)</u>	<u>(2,600,000)</u>	<u>-</u>	<u>(2,200,000)</u>	
Fund Balance, 6/30/22	<u>\$ 23,734,327</u>	<u>\$ 677,703</u>	<u>\$ 763,084</u>	<u>\$ 5,004,149</u>	<u>\$ 30,179,263</u>

River Forest Public Schools District 90
Proposed Tentative Budget Summary - Non Operating Funds
Fiscal Year 2022

	Debt Service Fund	IMRF Fund	Capital Projects Fund	Life Safety Fund	Total
Fund Balance, 6/30/21, unaudited	\$ 1,701,899	\$ 122,854	\$ -	\$ 1,398,197	\$ 3,222,950
Receipts	1,552,000	644,000	-	275,000	
Bond Proceeds	-	-	-	-	
Transfers In	106,700	-	2,600,000	-	
Expenditures	(1,593,500)	(652,600)	(2,600,000)	(82,500)	
Transfers Out	-	-	-	-	
Fund Balance, 6/30/22	<u>\$ 1,767,099</u>	<u>\$ 114,254</u>	<u>\$ -</u>	<u>\$ 1,590,697</u>	<u>\$ 3,472,050</u>