



RIVER  
FOREST  
PUBLIC  
SCHOOLS

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# MEMO

Date: 9/15/22  
To: Dr. Ed Condon  
From: Anthony Cozzi *AC*  
RE: 2022-23 Budget – Final Draft

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Enclosed please find the Final Draft of the 2022-2023 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 \$71,400 due to the following: a \$16,600 increase from updated salary and benefit information; a \$2,600 increase in retiree benefits; a \$1,900 increase in special education and speech pathology supplies; a \$1,300 increase in regular program capital outlay; and a \$50,000 increase in contingencies, needed to account for the potential increase in expenditures due to finalizing the union contract terms with the new RFESP; all offset by a \$1,000 decrease in regular program non-capital equipment.

The Education Fund revenues did not change. As a result, the change in the Education Fund 6-30-23 fund balance is a decrease of \$71,400.

The Operations and Maintenance Fund expenditures increased by \$12,000 due to an increase in telecommunications charges resulting from our new print management hosting service. As a result, the change in the Operations and Maintenance Fund 6-30-23 fund balance is a decrease of \$12,000.

The Illinois Municipal Retirement Fund expenditures decreased by \$22,900 due to IMRF's amortization of a pension benefit for a retiree over several years instead an up-front charge to the District. As a result, the change in the Illinois Municipal Retirement Fund 6-30-23 fund balance is an increase of \$22,900.

There were no other changes, therefore, the cumulative effect of the above change to the total budgeted Ending Fund Balance at 6-30-23 across all funds is a decrease of \$60,500.

This final draft is recommended for adoption at the September 19<sup>th</sup> Regular Board Meeting, immediately following the required Budget Hearing. The legal budget form has been on display since August 19<sup>th</sup> 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 2022-2023**

**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 = \$22,227,900, or 77.3% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2021 tax extension plus the estimated first installment of the 2022 tax extension. The applicable CPI increase for property taxes was 5.0%.
2. School fees are calculated using the most current fee schedule.
3. State and Federal Aid are based upon current year EBF calculations, current allocation information for non EBF categoricals and State approved federal grant budgets. Includes the new IDEA ARP Grants and the final portion of the ESSER III Grant.
4. Transfers In represent the \$5,000,000 planned Abolishment of the Working Cash Fund in advance of the new Working Cash bond issuance in fiscal year 2024.

Significant Education Fund expenditures were estimated as follows (**Budgeted Expenditures = \$24,542,700, or 66.7% of Total District Budgeted Expenditures**):

1. Per the negotiated union contract, salaries included a CPI with a ceiling of 4.2% increase for certified personnel (applicable CPI was 7.0%), adjusting for a change in number of employees and other compensation-based clauses in the CBA. Finally, there was a 3.5% average increase for non-bargaining unit personnel, adjusted for a change in number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 6.9%.
3. Supplies increased by 53.3% due to significant textbook adoptions as well as reinstating the lunch program.
4. The Technology Plan figures are listed, which remained relatively the same as the prior year.
5. Contingencies were increased to account for the potential increase in expenditures related to finalizing the RFESP negotiated contract.
6. Transfers Out represent debt service payments on copier equipment paid from another fund in the amount of \$93,600.

**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 = \$2,149,000, or 7.6% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2021 tax extension plus the estimated first installment of the 2022 tax extension.
2. Other Local revenues include building rental fees as well as net E-Rate reimbursements.

**River Forest Public Schools District 90**  
**Executive Summary**  
**Proposed Tentative Budget 2022-2023**

Significant Operations and Maintenance Fund expenditures were estimated as follows (**Budgeted Expenditures = \$2,159,600, or 6.0% of Total District Budgeted Expenditures**):

1. Salaries are based on a 3.75% average increase, adjusting for a change in the number of employees.
2. Employee Benefits included a weighted average increase in health insurance costs of 6.9%.
3. Transfers Out of \$300,000 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 = \$1,401,500, or 4.9% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2021 tax extension plus the estimated first installment of the 2022 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, which increased due to prior year increase in allowable expenditures.

Significant Transportation Fund expenditures were estimated as follows (**Budgeted Expenditures = \$1,320,000, or 3.6% of Total District Budgeted Expenditures**):

1. Special Education transportation costs are expected to continue to increase for the upcoming year due to expected out-of-district enrollment figures, rising fuel escalators and driver shortages.
2. Interscholastic and field trip transportation is based upon current vendor quoted costs, which are increased due to rising fuel escalators and driver shortages.

**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 = \$110,000, or 0.4% of Total District Budgeted Revenues**):

1. Property taxes are the sum of the remaining installment of the 2021 tax extension plus the estimated first installment of the 2022 tax extension.
2. Interest Income is expected to decrease based on average fund balance in the Treasurer's Pool.

Transfers Out of \$5,000,000 represents the planned Abolishment to the Education Fund in advance of the new Working Cash bond issuance in fiscal year 2024.

FINAL DRAFT

9/15/2022

River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23

Education Fund - Revenue	2021-22 Proposed	2021-22 Actual	2022-23 Proposed	% Change From Budget	% Change From Actual
10.4.1110 Property Tax Levy	17,000,000	17,610,607.56	17,730,000	4.29	0.68
10.4.1140 Special Education Levy	<u>1,790,000</u>	<u>1,644,868.05</u>	<u>1,540,000</u>	(13.97)	(6.38)
Total:	18,790,000	19,255,475.61	19,270,000		
10.4.1230 CPPRT	135,000	481,304.10	150,000	11.11	(68.83)
10.4.1321 Summer School Tuition	<u>60,000</u>	<u>90,829.07</u>	<u>90,000</u>	50.00	(0.91)
Total:	60,000	90,829.07	90,000		
10.4.1510 Interest on Investments	175,000	40,774.12	50,000	(71.43)	22.63
10.4.1520 Gain/Loss on Investments	-	8,230.86	-	#DIV/0!	(100.00)
10.4.1610 Lunch Program Fees	150,000	260,558.59	260,000	73.33	(0.21)
10.4.1611 Milk Fees	<u>7,000</u>	<u>3,845.88</u>	<u>5,000</u>	(28.57)	30.01
Total:	157,000	264,404.47	265,000		
10.4.1721 Athletic Fees	5,000	23,425.29	25,000	400.00	6.72
10.4.1722 Music Fees	25,000	30,617.00	31,000	24.00	1.25
10.4.1723 Spring Musical Fees	1,000	3,022.83	3,000	200.00	(0.76)
10.4.1724 Drama Fees	500	-	500	-	#DIV/0!
10.4.1790 Child Care Fees	5,000	583.74	1,000	(80.00)	71.31
10.4.1811 Textbook Fees	<u>110,000</u>	<u>162,791.12</u>	<u>160,000</u>	45.45	(1.71)
Total:	146,500	220,439.98	220,500		
10.4.1920 Contribution/Donations	1,000	1,850.00	1,000	-	(45.95)
10.4.1930 Impact Fees	1,000	-	1,000	-	#DIV/0!
10.4.1950 Refund Prior Exp	10,000	18,285.01	10,000	-	(45.31)
10.4.1999 Other Local	<u>30,000</u>	<u>5,811.33</u>	<u>10,000</u>	(66.67)	72.08
Total:	42,000	25,946.34	22,000		
10.4.3001 Evidenced Based Funding	<u>1,076,000</u>	<u>1,075,724.70</u>	<u>1,077,100</u>	0.10	0.13
Total:	1,076,000	1,075,724.70	1,077,100		
10.4.3100 Special Ed Private	<u>325,000</u>	<u>272,714.72</u>	<u>300,000</u>	(7.69)	10.01
Total:	325,000	272,714.72	300,000		
10.4.3299 Career Development Grant	1,300	1,194.85	1,400	7.69	-
10.4.3999 Other State Grants	<u>1,000</u>	<u>1,359.92</u>	<u>1,000</u>	-	(26.47)
Total:	2,300	2,554.77	2,400		
10.4.4215 Special Milk Program	10,000	-	10,000	-	#DIV/0!
10.4.4300 Title I	110,000	103,168.00	61,000	(44.55)	(40.87)
10.4.4620 Flow Through Part B	460,000	434,260.00	558,300	21.37	28.56
10.4.4600 Flow Through Preschool	16,000	12,302.00	25,600	60.00	108.10
10.4.4991 Medicaid Admin. Outreach	14,000	19,781.73	17,000	21.43	(14.06)
10.4.4998 ESSER II	320,000	326,498.00	-	(100.00)	(100.00)
10.4.4998 ESSER III	525,000	647,933.00	87,000	(83.43)	(86.57)
10.4.4930 Title II	<u>25,000</u>	<u>21,578.00</u>	<u>22,000</u>	(12.00)	1.96
Total:	1,480,000	1,565,520.73	780,900		
Subtotal	22,388,800	23,303,919.47	22,227,900	(0.72)	(4.62)
10.6.7110 Transfers In - Abolish WC	-	-	5,000,000	#DIV/0!	#DIV/0!
GRAND TOTAL:	<u>22,388,800</u>	<u>23,303,919.47</u>	<u>27,227,900</u>	21.61	16.84

**River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23**

<b>Education Fund - Expenditures</b>	<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Regular Programs</b>					
Salaries	7,355,700	7,292,959.99	<b>7,498,000</b>	1.93	2.81
Employee Benefits	1,793,200	1,792,505.37	<b>1,881,200</b>	4.91	4.95
Purchased Services	168,900	136,490.22	129,900	(23.09)	(4.83)
Supplies	378,300	332,150.67	603,100	59.42	81.57
Capital Outlay	17,500	9,210.51	<b>26,800</b>	53.14	190.97
Dues and Fees	1,500	300.00	1,500	-	400.00
Non-Capital Equip	6,000	4,980.41	<b>6,000</b>	-	20.47
	<u>9,721,100</u>	<u>9,568,597.17</u>	<b>10,146,500</b>		
<b>Special Education</b>					
Salaries	1,989,300	2,013,600.30	<b>2,072,500</b>	4.18	2.93
Employee Benefits	536,300	542,332.00	594,300	10.81	9.58
Purchased Services	481,000	361,714.19	454,000	(5.61)	25.51
Supplies	22,500	29,564.21	<b>28,000</b>	24.44	(5.29)
Capital Outlay	-	-	2,200	#DIV/0!	#DIV/0!
	<u>3,029,100</u>	<u>2,947,211</u>	<b>3,151,000</b>		
<b>Special Education Admin</b>					
Salaries	223,500	224,049.88	304,200	36.11	35.77
Employee Benefits	65,700	62,967.78	71,500	8.83	13.55
Purchased Services	3,000	3,309.00	3,000	-	(9.34)
Supplies	34,500	20,211.00	30,600	(11.30)	51.40
Capital Outlay	13,700	10,436.50	90,800	562.77	770.02
	<u>340,400</u>	<u>320,974.16</u>	500,100		
<b>Early Childhood</b>					
Salaries	124,700	126,553.12	141,300	13.31	11.65
Employee Benefits	26,700	26,714.75	28,400	6.37	6.31
Purchased Services	52,000	41,233.25	45,000	(13.46)	9.14
Supplies	13,500	8,113.28	9,500	(29.63)	17.09
Capital Outlay	-	-	9,100	#DIV/0!	#DIV/0!
	<u>216,900</u>	<u>202,614.40</u>	233,300		
<b>Title I</b>					
Salaries	84,300	85,717.54	90,500	7.35	5.58
Employee Benefits	19,700	24,307.17	26,000	31.98	6.96
Supplies	10,000	24,950.00	1,500	(85.00)	(93.99)
	<u>114,000</u>	<u>134,974.71</u>	118,000		
<b>Interscholastic</b>					
Salaries	95,000	72,505.67	155,000	63.16	113.78
Employee Benefits	10,700	8,037.74	17,700	65.42	120.21
Purchased Services	14,600	15,254.10	14,600	-	(4.29)
Supplies	7,500	3,441.69	7,500	-	117.92
Capital Outlay	1,500	-	1,500	-	#DIV/0!
	<u>129,300</u>	<u>99,239.20</u>	196,300		
<b>Summer School</b>					
Salaries	110,400	160,213.69	169,800	53.80	5.98
Employee Benefits	19,900	15,091.42	21,800	9.55	44.45
Purchased Services	30,900	30,860.00	79,400	156.96	157.29
Supplies	10,000	6,677.52	10,000	-	49.76
	<u>171,200</u>	<u>212,842.63</u>	281,000		

**River Forest Public Schools District 90**  
**Proposed Tentative Budget 2022-23**

Education Fund - Expenditures	2021-22 Budget	2021-22 Actual	2022-23 Proposed	% Change From Budget	% Change From Actual
<b>Summer Curriculum</b>					
Salaries	74,700	49,576.79	75,600	1.20	52.49
	74,700	49,576.79	75,600		
<b>Gifted</b>					
Salaries	85,500	85,442.63	89,100	4.21	4.28
Employee Benefits	19,000	18,925.73	20,100	5.79	6.20
Supplies	500	-	500	-	#DIV/0!
	105,000	104,368.36	109,700		
<b>Bilingual</b>					
Salaries	161,500	177,938.27	215,200	33.25	20.94
Employee Benefits	40,900	49,402.89	63,900	56.23	29.34
Supplies	2,500	2,807.20	3,000	20.00	6.87
	204,900	230,148.36	282,100		
<b>Special Education Tuition</b>					
	695,000	662,917.43	815,000	17.27	22.94
<b>Social Work</b>					
Salaries	419,400	417,398.94	<b>438,400</b>	4.53	5.03
Employee Benefits	109,300	96,151.90	<b>123,000</b>	12.53	27.92
Purchased Services	37,600	30,133.33	51,400	36.70	70.58
Supplies	3,000	1,697.39	3,000	-	76.74
	569,300	545,381.56	<b>615,800</b>		
<b>Health Clerk</b>					
Salaries	245,700	268,867.00	256,800	4.52	(4.49)
Employee Benefits	38,900	38,925.32	41,200	5.91	5.84
Purchased Services	120,000	92,082.41	-		
Supplies	6,000	3,253.15	6,000	-	84.44
	410,600	403,127.88	304,000		
<b>Psychologist</b>					
Salaries	201,200	165,198.61	62,200	(69.09)	(62.35)
Employee Benefits	41,100	36,823.59	35,600	(13.38)	(3.32)
Purchased Services	44,200	69,982.55	84,000	90.05	20.03
Supplies	3,000	1,693.37	3,000	-	77.16
	289,500	273,698.12	184,800		
<b>Speech</b>					
Salaries	172,400	174,275.01	235,900	36.83	35.36
Employee Benefits	46,100	46,935.62	64,800	40.56	38.06
Purchased Services	368,000	361,547.21	255,000	(30.71)	(29.47)
Supplies	11,100	4,914.20	<b>9,600</b>	(13.51)	95.35
	597,600	587,672.04	<b>565,300</b>		
<b>Improvement of Instruct.</b>					
Salaries	676,000	935,672.71	498,900	(26.20)	(46.68)
Employee Benefits	76,400	91,251.13	56,600	(25.92)	(37.97)
Purchased Services	133,300	96,246.92	150,700	13.05	56.58
Supplies	1,200	1,090.00	1,200	-	10.09
Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	886,900	1,124,260.76	707,400		

**River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23**

<b>Education Fund - Expenditures</b>	<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Library</b>					
Salaries	273,900	273,740.92	<b>284,300</b>	3.80	3.86
Employee Benefits	74,000	74,576.09	<b>78,900</b>	6.62	5.80
Purchased Services	1,200	-	1,200	-	#DIV/0!
Supplies	40,000	45,258.17	40,000	-	(11.62)
Capital Outlay	6,000	-	6,000	-	#DIV/0!
	<u>395,100</u>	<u>393,575.18</u>	<b>410,400</b>		
<b>Technology</b>					
Salaries	366,600	397,729.12	394,000	7.47	(0.94)
Employee Benefits	57,900	57,697.94	65,800	13.64	14.04
Purchased Services	151,700	132,883.98	153,100	0.92	15.21
Supplies	42,000	42,136.23	52,000	23.81	23.41
Capital Outlay	415,000	415,916.08	400,000	(3.61)	(3.83)
	<u>1,033,200</u>	<u>1,046,363.35</u>	1,064,900		
<b>Board</b>					
Employee Benefits	64,800	51,903.82	<b>47,800</b>	(26.23)	(7.91)
Purchased Services	159,300	180,305.23	185,700	16.57	2.99
Dues and Fees	19,500	19,497.75	19,500	-	0.01
	<u>243,600</u>	<u>251,706.80</u>	<b>253,000</b>		
<b>Executive Administration</b>					
Salaries	553,300	554,110.53	573,600	3.67	3.52
Employee Benefits	156,800	164,269.95	167,400	6.76	1.91
Purchased Services	45,000	48,571.93	56,100	24.67	15.50
Supplies	15,000	11,350.92	15,000	-	32.15
Capital Outlay	4,200	2,871.63	4,200	-	46.26
Dues and Fees	10,800	6,835.76	10,800	-	57.99
	<u>785,100</u>	<u>788,010.72</u>	827,100		
<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	633,500	567,206.38	537,800	(15.11)	(5.18)
Capital Outlay	-	8,254.75	-	#DIV/0!	(100.00)
	<u>710,300</u>	<u>652,222.13</u>	614,600		
<b>Building Principals</b>					
Salaries	874,200	873,423.93	902,400	3.23	3.32
Employee Benefits	214,500	213,102.42	235,800	9.93	10.65
Purchased Services	7,000	1,063.80	6,000	(14.29)	464.02
Supplies	16,100	16,234.96	16,500	2.48	1.63
Capital Outlay	6,000	2,773.25	6,000	-	116.35
Dues and Fees	1,500	400.00	1,500	-	275.00
	<u>1,119,300</u>	<u>1,106,998.36</u>	1,168,200		
<b>Business Office</b>					
Salaries	377,700	364,995.26	390,300	3.34	6.93
Employee Benefits	99,600	99,068.50	106,200	6.63	7.20
Purchased Services	25,400	18,433.21	11,400	(55.12)	(38.16)
Supplies	3,000	939.96	3,000	-	219.16
Capital Outlay	6,000	4,653.03	3,300	(45.00)	(29.08)
	<u>511,700</u>	<u>488,089.96</u>	514,200		



**River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23**

<b>Education Fund - Expenditures</b>	<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
<b>Lunch Program</b>					
Salaries	291,400	432,669.37	441,400	51.48	2.02
Employee Benefits	33,200	45,966.92	50,000	50.60	8.77
Supplies	<u>21,000</u>	<u>10,286.42</u>	<u>27,000</u>	28.57	162.48
	345,600	488,922.71	518,400		
<b>Internal Services/Subs</b>					
Salaries	359,000	449,695.34	419,000	16.71	(6.83)
Employee Benefits	<u>47,800</u>	<u>47,187.64</u>	<u>45,500</u>	(4.81)	(3.58)
	406,800	496,882.98	464,500		
<b>Community Services</b>					
Salaries	102,700	102,669.80	105,800	3.02	3.05
Employee Benefits	25,400	25,265.84	27,200	7.09	7.66
Printing	7,500	5,709.07	7,500	-	31.37
Communications	3,000	2,352.00	3,000	-	27.55
Supplies	4,500	3,638.24	4,500	-	23.69
Capital Outlay	<u>1,500</u>	<u>1,483.63</u>	<u>1,100</u>	(26.67)	(25.86)
	144,600	141,118.58	149,100		
<b>Private Schools Grants</b>					
Title II Consultant	<u>7,000</u>	<u>4,710.00</u>	<u>6,800</u>	(2.86)	44.37
	7,000	4,710.00	6,800		
<b>Payment to Other Govt Dist</b>					
Payment for Other SpEd Progr	<u>72,400</u>	<u>42,680.19</u>	<u>72,000</u>	(0.55)	68.70
	72,400	42,680.19	72,000		
<b>Contingency</b>					
	50,000	-	<b>100,000</b>	100.00	#DIV/0!
<b>Transfers</b>					
	<u>106,700</u>	<u>103,488.47</u>	<u>93,600</u>	(12.28)	(9.56)
<b>TOTAL EXPENDITURES</b>	<u>23,486,900</u>	<u>23,472,373.70</u>	<u><b>24,542,700</b></u>		

River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23

<b>Education Fund - Expenditures</b>	<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
Salaries	15,291,000	15,771,904.42	<b>15,887,100</b>	3.90	0.73
Employee Benefits	3,621,800	3,633,272.53	<b>3,874,600</b>	6.98	6.64
Purchased Services	2,494,100	2,200,088.78	2,235,600	(10.36)	1.61
Supplies	645,200	570,408.58	<b>874,500</b>	35.54	53.31
Capital Outlay	471,400	455,599.38	<b>551,000</b>	16.89	20.94
Other, Including Tuition	850,700	732,631.13	<b>1,020,300</b>	19.94	39.27
Non-Capital Equipment	6,000	4,980.41	<b>6,000</b>	-	20.47
Transfers	<u>106,700</u>	<u>103,488.47</u>	<u>93,600</u>	(12.28)	(9.56)
<b>TOTAL EXPENDITURES</b>	<u><b>23,486,900</b></u>	<u><b>23,472,373.70</b></u>	<u><b>24,542,700</b></u>	4.50	4.56

**River Forest Public Schools District 90**  
**Proposed Tentative Budget - Education Fund Summary with Comparisons to Previous Year Actual**  
**Fiscal Years 2023 and 2022**

<u>Education Fund - Expenditures</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Proposed</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Proposed</u>	<u>\$ Increase</u>	<u>%</u> <u>Incr</u>
Salaries	14,694,779.06	15,291,000	596,221	4.1%	15,771,904.42	15,887,100	115,196	0.7%
Employee Benefits	3,580,665.45	3,621,800	41,135	1.2%	3,633,272.53	3,874,600	241,327	6.6%
Purchased Services	2,805,614.01	2,494,100	(311,514)	-11.1%	2,200,088.78	2,235,600	35,511	1.6%
Supplies	633,262.68	645,200	11,937	1.9%	570,408.58	874,500	304,091	53.3%
Capital Outlay	542,043.94	471,400	(70,644)	-13.0%	455,599.38	551,000	95,401	20.9%
Other, Including Tuition	699,451.41	850,700	151,249	21.6%	732,631.13	1,020,300	287,669	39.3%
Non-Capital Equipment	2,283.41	6,000	3,717	162.8%	4,980.41	6,000	1,020	20.5%
Transfers	<u>106,533.48</u>	<u>106,700</u>	<u>167</u>	<u>0.2%</u>	<u>103,488.47</u>	<u>93,600</u>	<u>(9,888)</u>	<u>-9.6%</u>
<b>TOTAL EXPENDITURES</b>	<u>23,064,633.44</u>	<u>23,486,900</u>	<u>422,267</u>	<u>1.8%</u>	<u>23,472,373.70</u>	<u>24,542,700</u>	<u>1,070,326</u>	<u>4.6%</u>

Salaries increase of \$115,196 represented mainly by the following:

- 4.20% 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.
- 3.50% average increase for non-bargaining unt personnel, adjusting for change in number of employees.
- No increase for RFESP members due to continued contract negotiations.
- \$25,500 in scheduled educational lane increases for certified staff.

Employee Benefits increase of \$241,327 represented mainly by the following:

- 6.94% weighted average increase in health insurance premiums, adjusted for the change in number of FTE's

Supplies increase of \$304,091 represented mainly by the following:

- \$271,000 increase in Regular Program supplies due mainly to the STEM, K-5 math and social studies textbook adoptions.
- \$16,700 increase in Lunch Program supplies, which returns to a full year of lunch/milk service.

Capital Outlay increase of \$95,401 represented mainly by the following:

- \$17,500 increase in Regular Program equipment, including but not limited to STEM and art department equipment
- \$80,300 increase in Special Education equipment due mainly to technology equipment purchased with new IDEA ARP grant funds.

Other, Including Tuition increase of \$287,669 represented mainly by the following:

- \$182,000 increase in Special Education out of district Tuition
- \$50,000 to re-establish Contingency account.
- \$50,000 increase in Contingencies to account for potential increase in expenditures related to finalizing RFESP contract.

**River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23**

<b>O &amp; M Fund - Revenue</b>	<b>2021-22 Proposed</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
20.4.1111 Property Tax Levy	2,100,000	2,062,697.65	2,060,000	(1.90)	(0.13)
20.4.1230 CPPRT	45,000	160,434.67	60,000	33.33	(62.60)
20.4.1510 Interest on Investments	5,000	896.31	1,000	(80.00)	11.57
20.4.1910 Building Rental-Other	8,000	-	8,000	-	#DIV/0!
20.4.1999 Other Local	12,000	23,332.77	20,000	66.67	(14.28)
20.6.7110 Transf Int - Abate WC	<u>2,200,000</u>	<u>2,200,000.00</u>	<u>-</u>	(100.00)	(100.00)
Grand Total:	<u>4,370,000</u>	<u>4,447,361.40</u>	<u>2,149,000</u>	(50.82)	(51.68)

**River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23**

<b>O &amp; M Fund - Expenditures</b>		<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2540.1170.001	Custodial Salaries - Lincoln	166,000	178,007.85	174,100	4.88	(2.20)
2540.1170.002	Custodial Salaries - Roosevelt	306,000	298,985.21	271,000	(11.44)	(9.36)
2540.1170.004	Custodial Salaries - Willard	169,000	147,225.13	174,700	3.37	18.66
2540.1300.001	Custodial Overtime - Lincoln	11,000	30,349.35	30,000	172.73	(1.15)
2540.1300.002	Custodial Overtime - Roosevelt	11,000	20,303.62	20,000	81.82	(1.50)
2540.1300.004	Custodial Overtime - Willard	11,000	13,205.08	15,000	36.36	13.59
2540.1350.001	Part-Time Salaries - Lincoln	27,500	20,741.01	5,000	(81.82)	(75.89)
2540.1350.002	Part-Time Salaries - Roosevelt	10,000	-	5,000	(50.00)	#DIV/0!
2540.1350.004	Part-Time Salaries - Willard	10,000	-	5,000	(50.00)	#DIV/0!
2540.220.001	Insurance - Lincoln	44,000	46,116.24	57,500	30.68	24.68
2540.220.002	Insurance - Roosevelt	132,000	124,271.58	113,200	(14.24)	(8.91)
2540.220.004	Insurance - Willard	86,000	62,918.94	75,500	(12.21)	20.00
2540.2500.001	Uniforms - Lincoln	500	395.66	500	-	26.37
2540.2500.002	Uniforms - Roosevelt	500	571.66	500	-	(12.54)
2540.2500.004	Uniforms - Willard	500	411.68	500	-	21.45
2540.310.001	Architect's Fees - Lincoln	5,000	1,650.00	2,000	(60.00)	21.21
2540.310.002	Architect's Fees - Roosevelt	5,000	-	2,000	(60.00)	#DIV/0!
2540.310.004	Architect's Fees - Willard	5,000	1,650.00	2,000	(60.00)	21.21
2540.320.001	Property Services - Lincoln	45,000	55,165.91	45,000	-	(18.43)
2540.320.002	Property Services - Roosevelt	40,000	39,215.19	40,000	-	2.00
2540.320.004	Property Services - Willard	45,000	40,600.37	45,000	-	10.84
2540.321.001	Sanitation - Lincoln	8,000	6,771.51	8,000	-	18.14
2540.321.002	Sanitation - Roosevelt	10,000	13,116.63	15,000	50.00	14.36
2540.321.004	Sanitation - Willard	10,000	13,080.95	15,000	50.00	14.67
2540.322.001	Cleaning Services - Lincoln	4,400	4,333.00	4,400	-	1.55
2540.322.002	Cleaning Services - Roosevelt	4,400	4,334.00	4,400	-	1.52
2540.322.004	Cleaning Services - Willard	8,900	10,940.28	5,500	(38.20)	(49.73)
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	29,900	29,360.15	25,900	(13.38)	(11.79)
2540.3240.002	Grounds Maint - Roosevelt	23,800	17,157.15	26,000	9.24	51.54
2540.3240.004	Grounds Maint - Willard	17,700	16,942.17	35,800	102.26	111.31
2540.3280.001	Exterminator - Lincoln	6,000	4,591.10	5,000	(16.67)	8.91
2540.3280.002	Exterminator - Roosevelt	-	-	-	#DIV/0!	#DIV/0!
2540.3280.004	Exterminator - Willard	600	863.14	1,000	66.67	15.86
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 2022-23**

<b>O &amp; M Fund - Expenditures</b>	<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
2540.3420.001 Telephones - Lincoln	30,000	36,120.41	<b>39,000</b>	30.00	7.97
2540.3420.002 Telephones - Roosevelt	40,000	41,672.99	<b>44,000</b>	10.00	5.58
2540.3420.004 Telephones - Willard	30,000	35,391.02	<b>39,000</b>	30.00	10.20
2540.370.001 Water/Sewer - Lincoln	6,600	4,607.31	6,000	(9.09)	30.23
2540.370.002 Water/Sewer - Roosevelt	8,500	9,337.93	9,500	11.76	1.74
2540.370.004 Water/Sewer - Willard	5,000	4,147.70	5,000	-	20.55
2540.3820.001 Commercial Property Ins. - Linc	3,400	3,353.00	3,800	11.76	13.33
2540.3820.002 Commercial Property Ins. - Roos	3,800	6,704.00	7,500	97.37	11.87
2540.3820.004 Commercial Property Ins. - Will	3,400	3,353.00	3,800	11.76	13.33
2540.390.001 Other Purchased Services - L	2,500	2,240.52	2,500	-	11.58
2540.390.002 Other Purchased Services - R	5,000	2,533.49	3,500	(30.00)	38.15
2540.390.004 Other Purchased Services - W	2,500	1,742.36	2,500	-	43.48
2540.410.001 Custodial Supplies - Lincoln	30,000	26,756.00	30,000	-	12.12
2540.410.002 Custodial Supplies - Roosevelt	40,000	36,983.48	40,000	-	8.16
2540.410.004 Custodial Supplies - Willard	30,000	39,786.21	30,000	-	(24.60)
2540.4650.001 Natural Gas - Lincoln	17,000	25,284.46	25,000	47.06	(1.13)
2540.4650.002 Natural Gas - Roosevelt	22,000	32,985.17	32,000	45.45	(2.99)
2540.4650.004 Natural Gas - Willard	15,000	20,188.37	20,000	33.33	(0.93)
2540.4660.001 Electricity - Lincoln	45,000	33,664.32	35,000	(22.22)	3.97
2540.4660.002 Electricity - Roosevelt	75,000	69,390.78	70,000	(6.67)	0.88
2540.4660.004 Electricity - Willard	45,000	32,624.59	35,000	(22.22)	7.28
2540.530 Building Improvements	20,000	-	20,000	-	#DIV/0!
2540.540 Site Improvements	40,000	20,342.00	100,000	150.00	391.59
2540.6000.690 Contingency	<u>25,000</u>	<u>-</u>	<u>25,000</u>	-	-
Subtotal	1,800,400	1,692,483.67	<b>1,859,600</b>	3.29	9.87
20.7.8840 Transfer to Cap Proj Fund	<u>2,600,000</u>	<u>2,422,013.22</u>	<u>300,000</u>	-	-
Grand Total:	<u>4,400,400</u>	<u>4,114,496.89</u>	<b><u>2,159,600</u></b>	(50.92)	(47.51)

**River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23**

<b>Transportation Fund - Revenues</b>		<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>	<b>% Change From Budget</b>	<b>% Change From Actual</b>
40.4.1113	Property Tax Levy	605,000	596,699.05	785,000	29.75	31.56
40.4.1510	Interest on Investments	7,500	864.27	1,000	(86.67)	15.70
40.4.3500	Reg Ed. Reimbursement	500	63.77	500	-	684.07
40.4.3510	Special Ed. Reimbursement	<u>275,000</u>	<u>436,643.81</u>	<u>615,000</u>	123.64	40.85
	Grand Total:	<u>888,000</u>	<u>1,034,270.90</u>	<u>1,401,500</u>	57.83	35.51

<b>Transportation Fund - Expenditures</b>		<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 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	5,000	-	5,000	-	#DIV/0!
2550.3300.004	Homeless - Willard	5,000	-	5,000	-	#DIV/0!
2550.3310.001	Exceptional Child - Lincoln	60,000	164,500.04	147,000	145.00	(10.64)
2550.3310.002	Exceptional Child - Roosevelt	409,000	593,124.88	862,000	110.76	45.33
2550.3310.004	Exceptional Child - Willard	115,000	268,181.83	121,000	5.22	(54.88)
2550.3330.001	Field Trips - Lincoln	4,000	-	15,000	275.00	#DIV/0!
2550.3330.002	Field Trips - Roosevelt	35,000	47,061.90	50,000	42.86	6.24
2550.3330.004	Field Trips - Willard	4,000	2,560.85	15,000	275.00	485.74
2550.3331.001	Interscholastic - Lincoln	3,200	2,126.16	15,000	368.75	605.50
2550.3331.002	Interscholastic - Roosevelt	58,100	55,265.68	65,000	11.88	17.61
2550.3331.004	Interscholastic - Willard	13,700	2,311.16	15,000	9.49	549.02
	540 Capital Outlay	-	-	-	#DIV/0!	#DIV/0!
	8140 Permanent Transfer of interest	-	-	-	#DIV/0!	#DIV/0!
	Grand Total:	<u>717,000</u>	<u>1,135,132.50</u>	<u>1,320,000</u>	84.10	16.29

**River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23**

<b>Capital Projects Fund - Revenue</b>		<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>
60.6.7800	Transfer from O&M	<u>2,600,000</u>	<u>2,422,013.22</u>	<u>300,000</u>
	Grand Total:	<u>2,600,000</u>	<u>2,422,013.22</u>	<u>300,000</u>

<b>Capital Projects Fund - Expenditures</b>		<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>
2530.310.001	Professional Services - Linc	53,000	34,747.50	10,000
2530.310.002	Professional Services - Roos	-	-	2,000
2530.310.004	Professional Services - Will	41,000	33,147.50	5,000
2530.530.001	Building Impr - Lincoln	1,300,000	1,216,541.05	150,000
2530.530.002	Building Impr - Roosevelt	6,000	-	21,000
2530.530.004	Building Impr - Willard	<u>1,200,000</u>	<u>1,137,577.17</u>	<u>112,000</u>
	Grand Total:	<u>2,600,000</u>	<u>2,422,013.22</u>	<u>300,000</u>



**River Forest Public Schools District 90  
Proposed Tentative Budget 2022-23**

<b>Life Safety Fund - Revenues</b>		<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>
90.4.1111	Property Tax Levy	267,000	259,820.56	260,000
90.4.1510	Interest on Investments	<u>8,000</u>	<u>1,755.16</u>	<u>2,000</u>
	Grand Total:	<u>275,000</u>	<u>261,575.72</u>	<u>262,000</u>

<b>Life Safety Fund - Expenditures</b>		<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>2022-23 Proposed</b>
2530.310.001	Professional Services - Linc	7,000	25,031.08	23,000
2530.310.002	Professional Services - Roos	-	37,450.00	31,000
2530.310.004	Professional Services - Will	500	39,147.40	11,000
2530.530.001	Lincoln	70,000	58,545.00	310,000
2530.530.002	Roosevelt	-	-	520,000
2530.530.004	Willard	<u>5,000</u>	<u>880.00</u>	<u>405,000</u>
	Grand Total:	<u>82,500</u>	<u>161,053.48</u>	<u>1,300,000</u>

**River Forest Public Schools District 90  
Proposed Tentative Budget Summary - Operating Funds  
Fiscal Year 2023**

	<u>Education Fund</u>	<u>O &amp; M Fund</u>	<u>Transportation Fund</u>	<u>Working Cash Fund</u>	<u>Total</u>
<b>Fund Balance, 6/30/22, unaudited</b>	\$ 24,563,048	\$ 1,071,125	\$ 498,983	\$ 4,949,988	\$ 31,083,144
<b>Receipts</b>	22,227,900	2,149,000	1,401,500	110,000	
<b>Transfers In</b>	5,000,000	-	-	-	
<b>Expenditures</b>	<b>(24,449,100)</b>	<b>(1,859,600)</b>	(1,320,000)	-	
<b>Transfers Out</b>	(93,600)	(300,000)	-	(5,000,000)	
<b>Fund Balance, 6/30/23</b>	<b><u>\$ 27,248,248</u></b>	<b><u>\$ 1,060,525</u></b>	<b><u>\$ 580,483</u></b>	<b><u>\$ 59,988</u></b>	<b><u>\$ 28,949,244</u></b>

**River Forest Public Schools District 90  
Proposed Tentative Budget Summary - Non Operating Funds  
Fiscal Year 2023**

	<u>Debt Service Fund</u>	<u>IMRF Fund</u>	<u>Capital Projects Fund</u>	<u>Life Safety Fund</u>	<u>Total</u>
<b>Fund Balance, 6/30/22, unaudited</b>	\$ 1,854,722	\$ 78,069	\$ -	\$ 1,502,636	\$ 3,435,427
<b>Receipts</b>	1,577,000	627,000	-	262,000	
<b>Transfers In</b>	93,600	-	300,000	-	
<b>Expenditures</b>	(1,578,400)	<b>(632,000)</b>	(300,000)	(1,300,000)	
<b>Transfers Out</b>	-	-	-	-	
<b>Fund Balance, 6/30/23</b>	<u>\$ 1,946,922</u>	<u>\$ 73,069</u>	<u>\$ -</u>	<u>\$ 464,636</u>	<u>\$ 2,484,627</u>