



RIVER
FOREST
PUBLIC
SCHOOLS

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River Forest, Illinois
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MEMO

Date: 8/11/21
To: Dr. Ed Condon
From: Anthony Cozzi *AC*
RE: 2021-22 Budget - Draft #2

Enclosed please find Draft #2 of the 2021-2022 Budget that includes the changes since the previous version that was discussed at the last Finance Committee Meeting. The changes are shown in a larger font size and in **BOLD**.

The Education Fund receipts did not change. The Education Fund expenditures decreased by \$1,600. This was due to a decrease in net updated salary and benefit information for the most recent hires of \$500, a net decrease in Improvement of Instruction purchased services expenditures of \$1,500 for IDEA grant-related expenditures; a net decrease in Special Education capital outlay of \$42,000 for a change in IDEA grant-related expenditures; and an additional \$42,400 of Payments to Other Governmental Units for a payment for out of district special education programs. As a result, the change in the Education Fund 6-30-22 fund balance is an increase of \$1,600.

The Operations and Maintenance Fund receipts did not change. The Operations and Maintenance Fund expenditures increased by \$2,300. This was due to a \$12,300 increase in grounds maintenance by receiving updated quotes from our landscaping contractor offset by a decrease in site improvements of \$10,000 by receiving updated quotes from our building contractor. As a result, the change in the Operations and Maintenance Fund 6-30-22 fund balance is a decrease of \$2,300.

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 \$700.

The Board has scheduled the second review of the budget at Monday's Board meeting. The amounts remain tentative proposed until the final resolution is reviewed and passed in September. We expect further changes. The legal budget form will be on display from August 20th until September 20th. If you have any questions, please do not hesitate to call me.

Enclosures

DRAFT #2

8/10/2021

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 | - | - | - | #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 | - | - | - | #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 | 7,293,800 | (1.42) | 0.43 |
| Employee Benefits | 1,881,100 | 1,851,286.19 | 1,786,200 | (5.04) | (3.52) |
| Purchased Services | 143,000 | 96,923.18 | 168,900 | 18.11 | 74.26 |
| Supplies | 450,100 | 407,473.81 | 375,500 | (16.57) | (7.85) |
| 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> | 9,649,400 | | |
| Special Education | | | | | |
| Salaries | 1,901,700 | 1,891,895.61 | 1,989,600 | 4.62 | 5.16 |
| 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> | 3,029,400 | | |
| 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> | 340,400 | | |
| 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> | 216,900 | | |
| 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> | 114,000 | | |
| 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> | 129,300 | | |
| 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 | 27,500 | 450.00 | - |
| Supplies | 4,400 | 1,318.77 | 10,000 | 127.27 | 658.28 |
| | <u>101,100</u> | <u>166,172.26</u> | 167,800 | | |

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 | 433,300 | 5.20 | 2.55 |
| Employee Benefits | 104,000 | 107,854.91 | 111,700 | 7.40 | 3.57 |
| 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 | 585,600 | | |
| 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 | 523,300 | 4.89 | (2.58) |
| Employee Benefits | 57,800 | 57,785.16 | 59,100 | 2.25 | 2.28 |
| 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 | 716,900 | | |

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 | 271,400 | 2.34 | 5.10 |
| Employee Benefits | 81,300 | 71,779.36 | 73,700 | (9.35) | 2.68 |
| 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>392,300</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 | 550,700 | 2.97 | 3.32 |
| Employee Benefits | 157,200 | 154,384.90 | 157,500 | 0.19 | 2.02 |
| Purchased Services | 44,700 | 31,445.56 | 47,700 | 6.71 | 51.69 |
| 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>785,900</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 | 651,500 | (8.88) | (42.95) |
| Capital Outlay | - | - | - | #DIV/0! | #DIV/0! |
| | <u>791,800</u> | <u>1,218,775.30</u> | <u>728,300</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 | 15,000 | - | (14.12) |
| 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>1,118,200</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 | 5,400 | - | 13.96 |
| 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>491,700</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 | 41,000 | 791.82 | 41,000 | - | 5,077.94 |
| | <u>474,800</u> | <u>91,260.64</u> | <u>365,600</u> | | |
| Internal Services/Subs | | | | | |
| Salaries | 316,800 | 456,566.68 | 359,000 | 13.32 | (21.37) |
| Employee Benefits | 51,700 | 52,517.25 | 47,800 | (7.54) | (8.98) |
| | <u>368,500</u> | <u>509,083.93</u> | <u>406,800</u> | | |
| 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 | 1,500 | 1,512.00 | 1,500 | - | (0.79) |
| | <u>143,900</u> | <u>138,492.15</u> | <u>144,600</u> | | |
| Private Schools Grants | | | | | |
| Title II Consultant | 6,600 | 7,018.91 | 7,000 | 6.06 | (0.27) |
| | <u>6,600</u> | <u>7,018.91</u> | <u>7,000</u> | | |
| Payment to Other Govt Dist | | | | | |
| Payment for Other SpEd Progr | 40,000 | 26,255.66 | 72,400 | 81.00 | 175.75 |
| | <u>40,000</u> | <u>26,255.66</u> | 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>23,273,300</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 | 15,085,500 | 0.86 | 2.66 |
| Employee Benefits | 3,680,200 | 3,580,665.45 | 3,600,300 | (2.17) | 0.55 |
| Purchased Services | 2,267,800 | 2,805,614.01 | 2,491,400 | 9.86 | (11.20) |
| Supplies | 792,400 | 633,262.68 | 661,300 | (16.54) | 4.43 |
| 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>23,273,300</u> | 0.09 | 0.90 |

**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 | 5,400 | 5.88 | (0.06) |
| 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 | 35,000 | 40.00 | 9.98 |
| 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 | 35,000 | 40.00 | 10.38 |
| 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 | 1,776,900 | 1.54 | 2.52 |
| 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>4,376,900</u> | 40.29 | 39.90 |

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 | <u>-</u> | <u>-</u> | <u>-</u> | #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 | (23,166,600) | (1,776,900) | (717,000) | - | |
| Transfers Out | (106,700) | (2,600,000) | - | (2,200,000) | |
| Fund Balance, 6/30/22 | <u>\$ 23,947,927</u> | <u>\$ 701,203</u> | <u>\$ 763,084</u> | <u>\$ 5,004,149</u> | <u>\$ 30,416,363</u> |

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

| | <u>Debt Service Fund</u> | <u>IMRF Fund</u> | <u>Capital Projects Fund</u> | <u>Life Safety Fund</u> | <u>Total</u> |
|-----------------------------------------|------------------------------|----------------------|----------------------------------|-----------------------------|---------------------|
| 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 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| 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> |