



**ROCKFORD PUBLIC SCHOOLS,  
DISTRICT NO. 205**

Auburn High School



**BUDGET REPORT**

FOR FISCAL YEAR BEGINNING JULY 1, 2014 ENDING JUNE 30, 2015

Rockford, Illinois

Winnebago/Boone Counties

Postal Codes- 61011, 61016, 61073, 61101, 61102, 61103, 61104, 61107,  
61108, 61109, 61111, 61114, 61115

[Rps205.com](http://Rps205.com)

**Adopted by the Board of Education:  
June 24, 2014**

ROCKFORD PUBLIC SCHOOL DISTRICT 205  
FY 2015 BUDGET BOOK

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# Association of School Business Officials International



*This Meritorious Budget Award is presented to*

## **ROCKFORD PUBLIC SCHOOLS, DISTRICT NO. 205**

*For excellence in the preparation and issuance of its school entity's budget  
for the Fiscal Year 2013-2014.*

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in blue ink, reading 'Ron McCulley', written over a horizontal line.

Ron McCulley, CPPB, RSBO  
President

A handwritten signature in blue ink, reading 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA  
Executive Director

## INTRODUCTORY

Members of the Board of Education:

We are pleased to present the Budget for Rockford Public School District No. 205 (RPS205), Rockford, Illinois, for fiscal year 2014-2015. The budget is the plan of instruction expressed in dollars and cents. Through the allocation of resources, the global focus of instructional outcomes should be evident to the reader of this document. Responsibility for both the accuracy of the data and the completeness of the presentation rests with the District. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and the projected results of operations of the District. All disclosures necessary for public understanding of the Board's priorities in educating children in the city of Rockford have been incorporated within this report.

### **Budget Report Presentation**

The Budget Report is presented in four sections: Introductory, Organization, Financial and Information. The Introductory section contains this letter of transmittal and the budget development process. The Organization section highlights the Board governance model and provides a listing of executives along with the organizational chart. The Financial section depicts all budgets of Rockford Public School District No. 205 in various formats. The Information section includes a listing of all schools and staffing and enrollment trends for each school. Statistical data for the city of Rockford has also been included.

### **Budget Process and Timeline**

The process for budget development for RPS205 is outlined as follows:

In August of each year, the Chief Financial Officer presents a Proposed Calendar to the Superintendent and Cabinet which outlines key dates and times for development of the annual budget. The calendar for budget development is as follows:

<b>Budget Schedule</b>	<b>Budget Process or Task</b>	<b>Who</b>
September 2, 2013	Approve General Fund Budget Calendar	Chiefs & Cabinet
September 11, 2013	Director/Executive Director Budget Training & Workshop	Budget & Finance
September 18, 2013	Director/Executive Director Budget Training & Workshop	Budget & Finance
September 23, 2013	Budget kick-off with Principals and Cabinet	Budget Office
October 7, 2013	Establish/Review Budget Assumptions	Chiefs & Cabinet
November 11, 2013	Budgets Due From Principals & Cabinet	Budget Office, Principals, Directors
November 18, 2013	Tentative Revenue Estimates Prepared	Budget & Finance

## INTRODUCTORY

December 2, 2013	Budget Compilation	Budget Office
December 9, 2013	Draft I of FY 2015 Budget submitted to Superintendent & Chiefs	Budget Office
January 6-10, 2014	Budget Reviews w/ Principals and Cabinet	Budget Office
January 20, 2014	Budget & Finance Subcommittee- Overview of Budget Development/Priorities	Operations Committee
February 4, 2014	Draft I (including Budget & Finance Subcommittee input) discussed w/Ops	Board
February 4, 2014	If balanced, prepare Resolution to Adopt. If not, adjust spending plan.	Budget Office
March 4, 2014	Operations Committee- Follow Up Discussion of Proposed Budget	Operations Committee
May 13, 2014	Resolution for Adoption of FY 2015 Budget & Hearing	Board
June 24, 2014	Public Hearing	Board
June 24, 2014	FY 2015 Budget Adoption	Board

Following approval of the calendar by Cabinet, the Chief Financial Officer presents a Resolution per Illinois Statute (105 ILCS 5/17- 1) that Authorizes and Directs the Administration to Prepare the Annual Budget. The FY 15 budget was adopted on June 24, 2014.

All schools are allocated a per pupil allocation for non-salary related expenditures to ensure an equitable distribution of resources based on enrollment forecasts conducted by the Finance office. Each school has the flexibility to allocate their allotment as they deem appropriate to advance the cause of instruction. The enrollment forecasts are based on county birth rates, and where possible, mobility trends throughout the city. The enrollment forecast drives the staff allocations based on the collective bargaining agreement teacher/pupil ratios. Other support staff is allocated based on formulas derived internally.

All central office budgets are zero-based utilizing a template that requires 100% justification of the proposed expenditure. If full justification is not provided to the Finance office, the proposed expenditure is deleted from the draft budget document. The Finance office communicates back to the initiating department to provide them ample time to comply with the budget instructions. This activity also assists the Superintendent and Chief Financial Officer in communicating the spending plan to the Board and community members on exactly what is embedded in the draft budget document, and how said expenditure can further the pursuit of instructional excellence.

The FY 15 budget process mirrors the FY 14 budget process. Given preliminary forecasts of flat revenue for FY 16 and beyond, the administration will employ an Education Performance Review Technique (EPRT) in drafting the FY 16 budget. This process is expected to assist the administration in prioritizing district spending with a more laser-like emphasis on an ‘Academic Return on Investment’ (AROI) philosophy.

## INTRODUCTORY

### **Student Performance**

Trend data of student performance is used to assess student achievement. The trend information was used to modify the District's FY 15 instructional plan incorporating the District's key initiatives. The Illinois State Board of Education (ISBE) requires all Illinois school systems to administer the Illinois State Achievement Test (ISAT) which assesses 3<sup>rd</sup> through 8<sup>th</sup> grade student academic performance defined by state standards. The Prairie State Achievement Exam (PSAE) is used to assess 11<sup>th</sup> grade student proficiency standards. Trend and cohort data show mixed results in each of the subgroup, however the overall performance data fell short of state expectations.

In 2013, ISBE raised performance expectations to improve alignment of ISAT scores with the more rigorous Common Core State Standards that are now being implemented. These higher expectations raised the "cut scores," or the thresholds between different performance levels (such as "Below Standards" and "Meets Standards") which resulted in a downward shift in the number of students meeting or exceeding Reading and Math standards. The downward trend for 2013 was a universal statewide renormalization of the test scores and not unique to RPS205.

#### ***%Meets / Exceeds***

<b><i>ISAT Reading</i></b>	<b><i>2010</i></b>	<b><i>2011</i></b>	<b><i>2012</i></b>	<b><i>2013</i></b>	<b><i>ISAT Math</i></b>	<b><i>2010</i></b>	<b><i>2011</i></b>	<b><i>2012</i></b>	<b><i>2013</i></b>
All	62	63	63	40	All	74	73	72	41
White	75	76	75	49	White	83	83	82	52
Black	48	48	49	26	Black	58	58	57	23
Hispanic	58	61	62	21	Hispanic	77	75	74	41
Asian	76	71	69	55	Asian	80	78	76	59
Am Indian	78	57	65	36	Am Indian	83	78	76	41
Multiracial	66	64	67	45	Multiracial	77	75	76	42
State Average	78	79	79	59	State Average	85	86	86	59

<b><i>PSAE Reading</i></b>	<b><i>2010</i></b>	<b><i>2011</i></b>	<b><i>2012</i></b>	<b><i>2013</i></b>	<b><i>PSAE Math</i></b>	<b><i>2010</i></b>	<b><i>2011</i></b>	<b><i>2012</i></b>	<b><i>2013</i></b>
All	39	37	38	42	All	33	33	32	35
White	54	48	56	56	White	47	45	44	49
Black	25	24	22	26	Black	14	18	12	18
Hispanic	27	28	23	34	Hispanic	28	25	26	29
Asian	36	51	49	53	Asian	45	59	56	50
Multiracial	34	28	31	44	Multiracial	26	17	28	32
State Average	54	51	51	55	State Average	53	51	52	52

<b><i>ACT Reading</i></b>	<b><i>2010</i></b>	<b><i>2011</i></b>	<b><i>2012</i></b>	<b><i>2013</i></b>	<b><i>ACT Math</i></b>	<b><i>2010</i></b>	<b><i>2011</i></b>	<b><i>2012</i></b>	<b><i>2013</i></b>
RPS	18	18	17	20	RPS	18	18	18	18
Illinois	20	20	19	22	Illinois	20	20	20	20

<b><i>ACT Science</i></b>	<b><i>2010</i></b>	<b><i>2011</i></b>	<b><i>2012</i></b>	<b><i>2013</i></b>	<b><i>ACT English</i></b>	<b><i>2010</i></b>	<b><i>2011</i></b>	<b><i>2012</i></b>	<b><i>2013</i></b>
RPS	18	18	18	18	RPS	17	16	17	17
Illinois	20	20	20	20	Illinois	20	19	20	20

## INTRODUCTORY

The table below depicts what RPS205 test scores would have looked like without the modification in the cut score from the ISBE.

### **%Meets / Exceeds**

<b>ISAT Reading</b>	2010	2011	2012	2013	<b>ISAT Math</b>	2010	2011	2012	2013
All	62	63	63	61	All	74	73	72	70
White	75	76	75	69	White	83	83	82	79
Black	48	48	49	46	Black	58	58	57	54
Hispanic	58	61	62	53	Hispanic	77	75	74	64
Asian	76	71	69	72	Asian	80	78	76	78
Am Indian	78	57	65	59	Am Indian	83	78	76	73
Multiracial	66	64	67	66	Multiracial	77	75	76	74
State Average	78	79	79		State Average	85	86	86	

<b>PSAE Reading</b>	2010	2011	2012	2013	<b>PSAE Math</b>	2010	2011	2012	2013
All	39	37	38	42	All	33	33	32	35
White	54	48	56	56	White	47	45	44	49
Black	25	24	22	26	Black	14	18	12	18
Hispanic	27	28	23	34	Hispanic	28	25	26	29
Asian	36	51	49	53	Asian	45	59	56	50
Multiracial	34	28	31	44	Multiracial	26	17	28	32
State Average	54	51	51	55	State Average	53	51	52	52

<b>ACT Reading</b>	2010	2011	2012	2013	<b>ACT Math</b>	2010	2011	2012	2013
RPS	18	18	17	20	RPS	18	18	18	18
Illinois	20	20	19	22	Illinois	20	20	20	20

<b>ACT Science</b>	2010	2011	2012	2013	<b>ACT English</b>	2010	2011	2012	2013
RPS	18	18	18	18	RPS	17	16	17	17
Illinois	20	20	20	20	Illinois	20	19	20	20

In summary, District initiatives will address the gaps in achievement by offering a consistent and viable curriculum to all students. Sustaining a budget that supports the 7<sup>th</sup> period day provides the instructional departments with additional time on task with students, to include students in need of remedial assistance. Formative assessments are utilized at strategic intervals throughout the year to assess each student's proficiency of the state standards and District benchmarks. When identified, intervention resources and additional learning opportunities will be offered to struggling learners.

### **Expenditure- Per Pupil Cost**

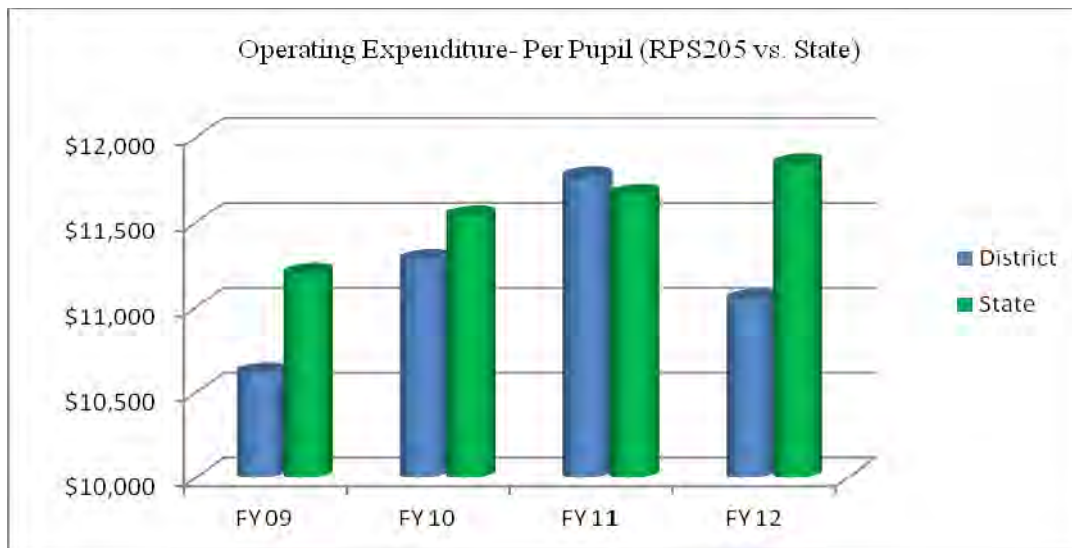
Information from the ISBE Interactive Report Card suggests that RPS205 per pupil expenditures for both instruction and operating exceeded the state average for FY 11.

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This is believed to be the result of how and when various LEA's decided to utilize the federally awarded ARRA funds. RPS205 expended the majority of its stimulus funding during FY 11, while some districts used their funds before and after the reporting period. Because the ISBE calculates these two measures only once per year, the administration is hereby publishing the state's calculation, and the District's projected calculation (unaudited) for FY 13-15. The administration also forecasts that when the calculation is conducted for FY 13 that RPS205 per pupil expenditures will be lower than the state average. During budget development for FY 12 the administration took heed to the warnings from the state superintendent to expect deep funding cuts. As a result, the administration decreased the spending plan for FY 12.

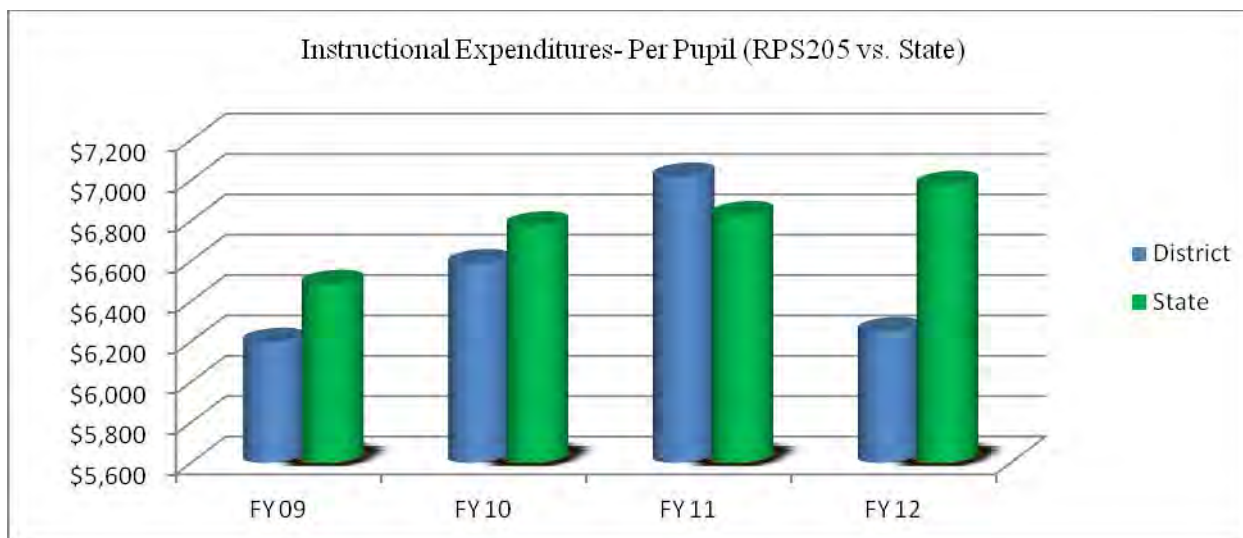
Operating Exp.- Per Pupil	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14- Est.	FY 15- Est.
District	\$ 10,615	\$ 11,281	\$ 11,763	\$ 11,046	\$ 11,246	<b>\$ 12,128</b>	<i>\$14,603</i>
State	\$ 11,197	\$ 11,537	\$ 11,664	\$ 11,842	Unknown	Unknown	Unknown

NOTE: At the publication of this document the state had not made public the OEPP for the state.



Instr./Pupil	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14- Est.	FY 15- Est.
District	\$ 6,196	\$ 6,586	\$ 7,015	\$ 6,249	\$ 6,440	<b>\$ 7,200</b>	<i>\$ 7,267</i>
State	\$ 6,483	\$ 6,773	\$ 6,824	\$ 6,974	Unknown	Unknown	Unknown

## INTRODUCTORY



Both the operating and instructional expenditure per pupil measures inform RPS205 that we are closely aligned to state spending patterns through FY 11, and in making every effort to allocate more of our resources towards instruction we will begin to move student performance in a positive direction.

While the District per pupil spend is lower than the state average in FY 12, the budget process for this and future years has a far stronger instructional focus. The instructional spend centered around the 7<sup>th</sup> period day and additional support of the College & Career Readiness initiatives, which required an additional acquisition of textbooks and equipment for labs (computer and science) at the secondary level, will result in an increase in the per pupil spend. In the K-8 grade levels additional Special Education Administrators were added to allow for future increased appropriations in general education instead of continuing the trend of increased special needs spending.

### **Board of Education- Vision, Mission, Values & Priorities**

#### ***HISTORY OF RPS205 STRATEGIC PLANNING***

2010 – Visualize 2015 was created by Rockford Public School District No. 205 with extended community partnerships and involvement as a five year roadmap to serve as a guide and vision for our schools, our community, and most importantly, our children.

2011 – With the seating of a new superintendent and cabinet, the annual revision conducted by senior district administrators included the adoption of the Readiness Rocks as the Academic Plan for the District. The Readiness Rocks prioritized 5 aspects of the strategic plan with specific initiatives to implement high school redesign, expand the school day, promote a referendum on school facilities updates and additions, expand preschool, and progress towards a college-for-all model.

2012 – The annual review was conducted by senior district administrators to enhance the execution of strategic initiatives in the Readiness Rocks after significant accomplishments in the expanded school day, expanded preschool, and high school redesign.

## INTRODUCTORY

2013 – With the seating of new board members and the promotion of a new superintendent, the annual review of the Strategic Plan was conducted by senior district administrators and the school board. Identified priorities involve the Readiness Rocks as the Academic Plan, but also identify key priorities in the District goals for improvement in Human Resources, IT, and Facilities.

2014 – The annual review of the Strategic Plan was conducted by senior district administrators and the school board in the winter to recommit to the mission, vision, values, and board priorities and begin planning for the sunset of Visualize 2015. The board gave the superintendent 7 Indicator Areas to focus his efforts on through his evaluation that align to the Strategic Plan and the District values.

### *BACKGROUND*

**DISTRICT GOALS:** As part of the Visualize 2015 Strategic Plan, the objectives for the District are stated in Five Goals that form the structure of the strategic plan.

**INDICATORS:** Indicators are specific areas of evidence of performance that comprise or lead to proficiency in the goals. The superintendent has seven indicators: Literacy, Numeracy, College and Career Readiness, Attainment, Quality, Efficiency, and Customer Service.

**MEASURES:** Measures are how we monitor progress toward the goal; measures are aligned to indicators and reflect multiple instruments, administrations, and formats.

**TARGETS:** Targets are shorter-term incremental desired outcomes leading toward the goal.

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## MISSION | VISION | VALUES | GOALS | INDICATORS

### **MISSION:**

We serve the community through educational opportunities that prepare all of our students for their future success.

### **VISION:**

With support of parents, staff and the entire community, all students will be prepared for college, for a career and for life.



**Goal #1:  
Enhance  
Learning  
Opportunities  
for All Children**

#### **•Values:**

Encourage Growth and Teamwork

#### **•Indicators:**

Numeracy  
Literacy  
College & Career Readiness  
Attainment

**Goal #2: Engage  
in Parent and  
Community  
Partnerships**

#### **•Values:**

Communicate Effectively

#### **•Indicators**

Customer Service

**Goal #3: Provide  
21<sup>st</sup> Century  
Schools**

#### **•Values**

Encourage Growth and Teamwork

#### **•Indicators**

Quality  
Efficiency

**Goal #4:  
Support  
Professional  
Development &  
Accountability**

#### **•Values**

Take Responsibility and Give Credit  
Cultivate Employee Satisfaction

#### **•Indicators**

Quality  
Efficiency

**Goal #5: Run an  
Effective  
Business  
Operation**

#### **•Values**

Remain Fiscally Conscious  
Embrace District Diversification

#### **•Indicators**

Quality  
Efficiency

## INTRODUCTORY

### **Administrative Initiatives**

In the spring of 2012, the administration announced 5 Readiness Rocks to ensure a viable future for children in the city of Rockford. The Readiness Rocks are:

- College and Career Readiness
- Seven Periods to Success
- 21<sup>st</sup> Century Learning Environments
- Preschool for All
- College for All

The conceptual framework for College and Career Readiness began in the fall of 2011, and will be built with Seven Periods to Success at its core. Adding an additional period at the secondary school level has expanded course offerings in extracurricular, and increased and focused efforts in intensive remediation for students in need of additional support. Reading and Math Coaches have been sustained in the FY 15 budget to assist in addressing student performance in both of these critical areas. To fund these initiatives, Consolidated Application funding is pledged for all of these positions. This initiative is estimated to cost \$6 million.

#### **Enrollment for Remedial Courses in school year 2015:**

High School Math Foundations	1223
Middle School Math Foundations	1266
High School Strategic Literacy	1286

During the 2014 school year the 7<sup>th</sup> period day increased participation in art related course selections by students. In 2012-2013 we had 502 middle school students in band and 74 in orchestra. Those numbers jumped to 617 band students to 128 orchestra students in 2013-2014. In addition, seven schools now offer band compared to three schools in 2011-2012. Current enrollments for 2014-2015 have band at 609 students and 174 orchestra students.

The RPS205 administration has partnered with the Mayor's office to establish an Empowerment Zone in neighborhoods that have chronic truancy, crime and poor student performance. The school system has allocated resources to be used at the discretion of the Assistant Superintendents for schools to address the building and community needs, and the city has allocated additional personnel to establish a stronger presence within the affected school communities.

In the fall of 2012 Rockford voters approved a \$139 million bond referendum to support the 10 Year Facilities Plan of the school system. The 10 Year Facilities Plan memorializes in detail the needs of each building and the General Obligation proceeds contribute substantially to remedying the findings of the study. This plan is designed to create learning environments that are conducive to 21<sup>st</sup> century instruction. The Board of Education created and seeded a Capital Fund in FY 12 to begin to address the aging infrastructure. Additionally, appropriations for repairs and maintenance have been

## INTRODUCTORY

sustained in the Operations & Maintenance Fund to begin to address deferred maintenance that is estimated at approximately \$150 million. The balance of a 2010 bond issuance is reflected in our Health Life Safety Fund 93 to spend the remaining proceeds.

Preschool for All will continue its phase-in over the next four years. Internal data suggests that students who enter kindergarten that have attended the RPS205 preschool program are better prepared instructionally. RPS205 anticipates Early Childhood enrollment to increase by approximately 100 students per year for the next four years.

### **For Preschool Focus: High School Graduation Rates**

10 Year RPS205 High School Graduation Rate	73%
RPS205 Early Childhood Students High School Graduation Rate*	83%
10 Year Illinois High School Graduation Rate	86%

\*sample of 101 randomly chosen EC program students

College for All is the most ambitious Readiness Rock. Legislation has been presented that will allow the District to create a city-wide zone that will create monies to send every RPS205 student to a state college or university.

## **BUDGET ASSUMPTIONS**

### REVENUE

RPS205 is funded by major local, state and federal revenues. Flow through revenue is not revenue to RPS205 at all. Illinois school districts are required to book the contribution the state makes to the Teacher Retirement System on behalf of the school system. In the expenditure section, the reader will also note a corresponding expenditure, thus the entire summary is a wash and has no impact on the financial position of the school system.

Global changes in FY 15 versus FY 14 are as follows:

- The second half of a no increase tax levy for levy year 2013, to include no increase in revenue via the Consumer Price Index (CPI).
- Corporate Personal Property Replacement Tax (CPPRT) funding is aligned to forecasted receipts for FY 14.
- State proration is expected to continue at FY 14 proration of 11%, but the formula will generate new General State Aid revenue.
- Increased Special Education expenditures are expected to generate additional revenue.
- Federal 21<sup>st</sup> Century grants are expiring, thus a reduction in Federal revenue.

## INTRODUCTORY

### RPS205 REVENUE SUMMARY

DESCRIPTION	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget
LOCAL REVENUE	\$ 191,533,723	\$ 196,338,810	\$ 193,273,536	\$ 186,878,854	\$ 188,515,167
FLOW THROUGH REVENUE	35,080,631	34,235,363	39,673,701	43,067,488	54,750,568
STATE REVENUE	121,078,249	110,870,334	128,665,854	120,123,203	135,800,693
FEDERAL REVENUE	44,713,638	48,815,675	44,911,580	39,969,900	37,997,659
OTHER SOURCES	11,129,128	12,620,475	116,976,064	1,384,948	1,098,981
<b>GRAND TOTAL</b>	<b>\$ 403,535,369</b>	<b>\$ 402,880,657</b>	<b>\$ 523,500,735</b>	<b>\$ 391,424,392</b>	<b>\$ 418,163,067</b>

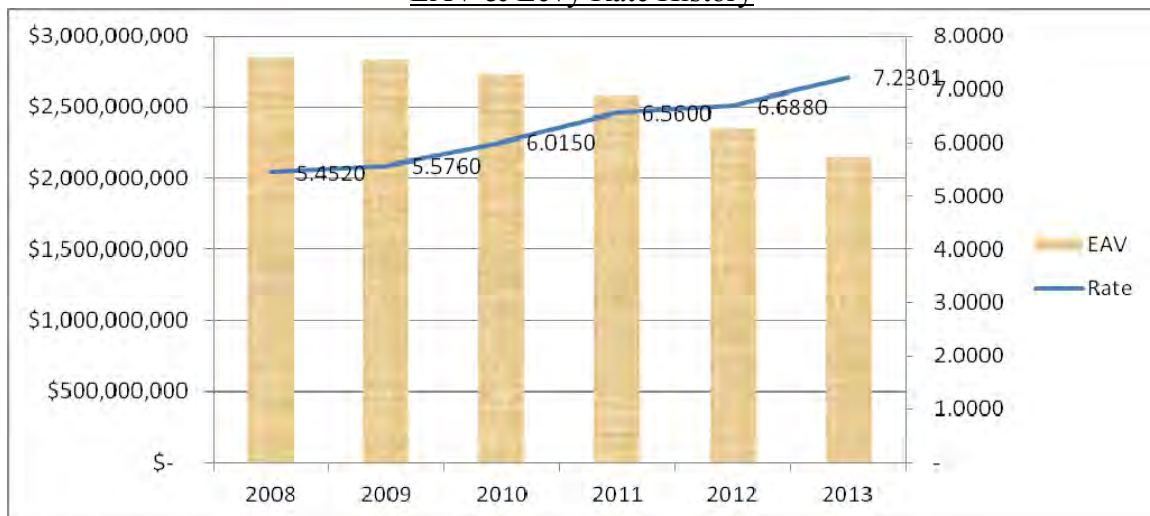
### Local Revenue

Illinois property tax receipts are driven by two variables: 1. The change in the Equalized Assessed Valuation (EAV), and 2. The Consumer Price Index. The FY 2015 budget assumes that the EAV of property will decline by 8%, which reflects a fifth consecutive year in decreases in property values. While CPI is known to be 1.5%, the Board made a deliberate decision not to take the CPI entitlement to provide tax relief to the community. In the summer of 2012, the Board of Education made a conscious decision to refund the value of .58 to the taxpayers of the Rockford community, formerly known as the *Kids Win* tax. The community lauded the Board's courage in doing so amid revenue uncertainty from the state, and later that fall approved overwhelmingly the largest General Obligation Bond referendum in the history of the school system. EAV for RPS205 has fallen for 5 consecutive years, primarily due to the recession.

Levy Year	2008	2009	2010	2011	2012	2013
Rate	5.4520	5.5760	6.0150	6.5600	6.6880	7.2301
EAV	2,848,246,719	2,834,165,355	2,738,980,854	2,589,228,659	2,353,996,102	2,145,488,420

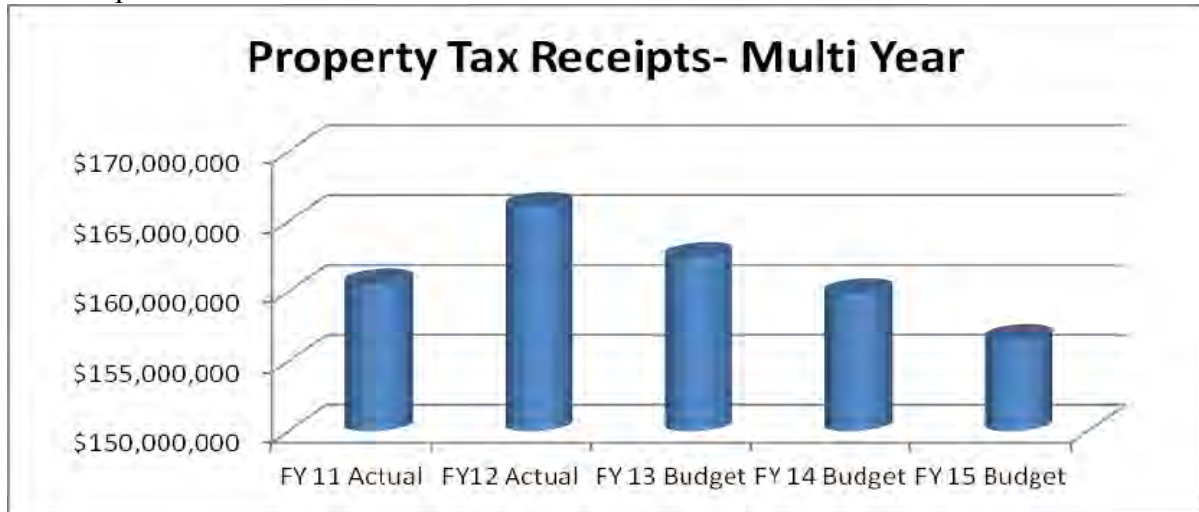
Internal forecasts suggests that EAV declines will begin to improve in calendar year 2017. EAV for Illinois is computed on a 3 year rolling average, which lends to slower increases in EAV as the economy recovers.

EAV & Levy Rate History



## INTRODUCTORY

While the tax rate does not depict the reduction in property tax revenue because of the inverse relationship with EAV, the chart below shows the actual reductions in property tax receipts.



### Debt Service

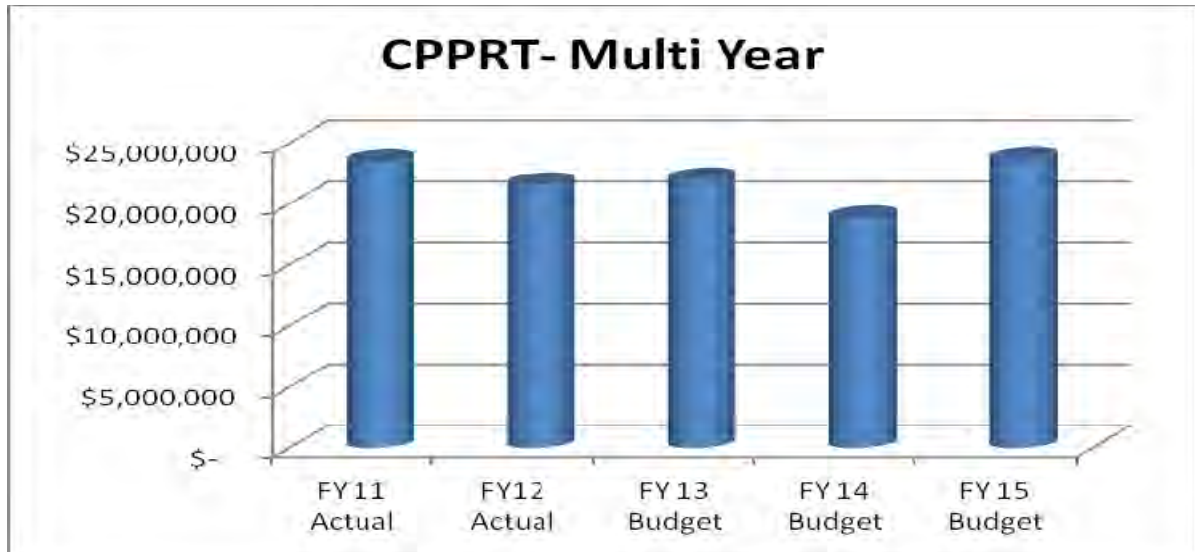
During FY 13 the District issued new debt in the amount of \$99.9 million resulting from a successful bond referendum. Of the total levy of 7.2301, only .5863 is levied to retire debt, or 8% of all property taxes received are used to retire debt. A more detailed debt schedule can be found in the Financial section of this budget document following the debt service funds along with the annual debt payments to be made by RPS205 through FY 21.

<b>BONDS</b>	Balance 06/30/13	FY14 Issued	FY14 Payments	Balance 06/30/14
Life Safety Bonds/Bank One	\$ 9,999,934	\$ -	\$ (2,158,696)	\$ 7,841,238
Interest		-	(3,491,305)	
2001 Bonds	7,025,000	-	(1,700,000)	5,325,000
Interest		-	(270,000)	
Series 2002 Alt. Revenue Bonds	-	-	-	-
Interest		-	-	
Series 2003 Alt. Revenue Bonds	-	-	-	-
Interest		-	-	
Series 2006 General Obligation Bonds	12,575,000	-	-	12,575,000
Interest		-	-	
Series 2010 Life Safety Bonds	9,992,698	-	(1,447,071)	8,545,627
Interest		-	(292,929)	
Series 2013 General Obligation Bonds	99,999,997	-	(2,215,000)	97,784,997
Interest		-	(2,740,000)	
<b>Total Bonds</b>	<b>\$ 139,592,629</b>	<b>\$ -</b>	<b>\$ (14,315,000)</b>	<b>\$ 132,071,862</b>

Corporate Personal Property Replacement Taxes (CPPRT), which is another major source of local revenue for the District, are projected to increase approximately 20% over

## INTRODUCTORY

the FY 14 budget. CPPRT imposes a state collected tax on the net income of businesses (corporations, partnerships, and trusts) and an invested capital tax on utilities. This increase equates to a \$4.8 million increase in revenue. This signals economic improvement within the state of Illinois. The District assumes that interest on investments will remain flat since the Federal Reserve announced in 2012 that the Federal Reserve rate would remain static through calendar year 2014.

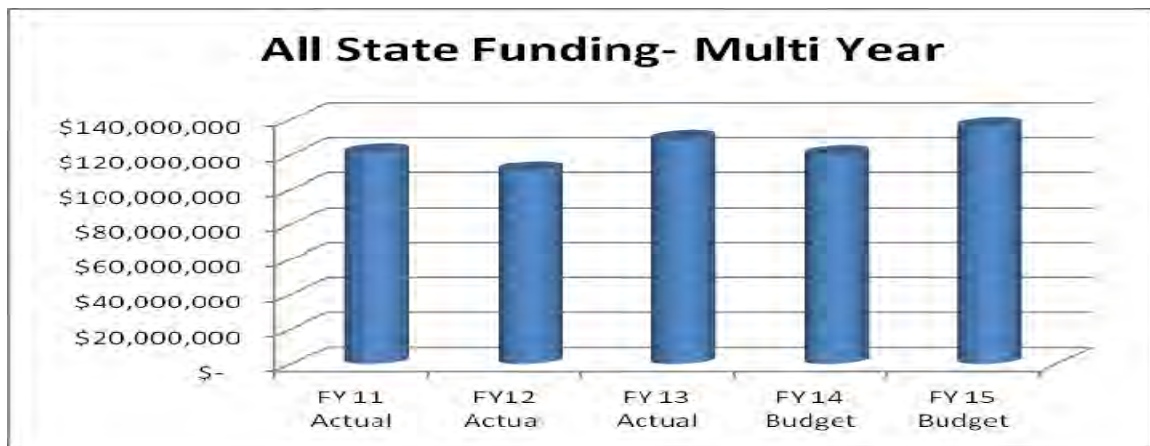
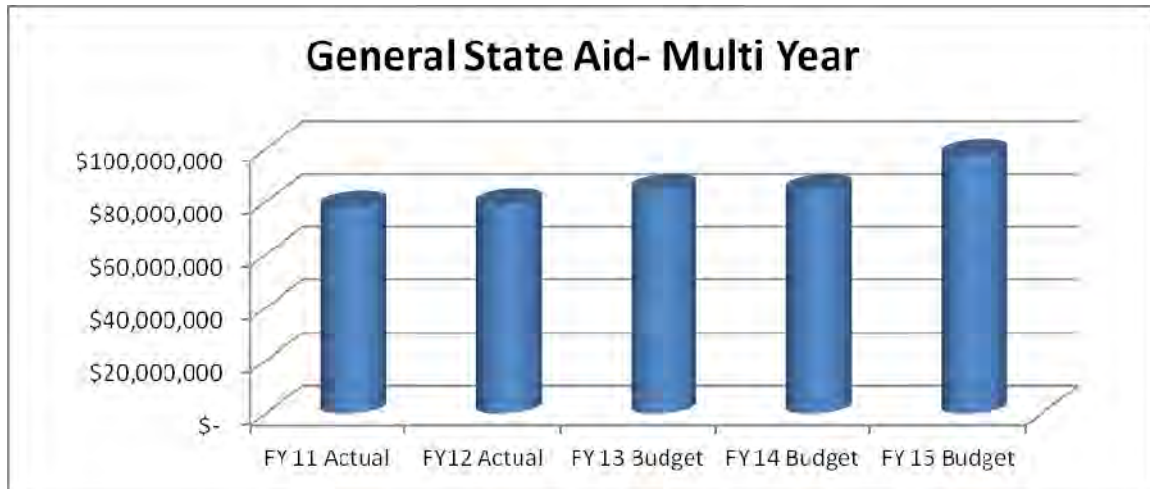


### State Revenue

Proration to General State Aid (GSA) is expected to continue during the FY 15 budget year. For FY 14 proration was approved by the General Assembly at 11% vs. the RPS205 budget assumption of 16%. A component of the GSA formula in Illinois attempts to equalize the allocation of resources based on the property values in each school system. As property values decrease, the state formula increases the amount of funding given to each school system. Practically every school system in Illinois has seen decreases in property values over the past four years, which has placed pressures on the state to provide more money to school systems; however the state's fiscal constraints do not allow for substantial increases in funding. An increase in Categorical Aid for Special Education is expected due to increased expenditures that will yield more state revenue for the District. Transportation revenue is expected to mirror FY 14 appropriations at the state level, and Early Childhood grant funding is expected to remain flat in FY 15 versus FY 14. All inclusive, state revenue is expected to increase by approximately \$15 million in FY 15 versus the FY 14 budget. The RPS205 Transportation aid reimbursement is expected to decrease. In FY 13 the state paid 5 instead of 4 categorical aid payments owing to the 3 payments received in FY 12. The FY 15 budget realigns receipts back to the traditional 4 payments.

## INTRODUCTORY

### State Revenue Sources



### Federal Revenue

Federal revenue is expected to decrease by approximately \$2 million in FY 15 versus the FY 14 budget. RPS205's 21<sup>st</sup> Century Grants of \$1.6 million will sunset at the end of FY 14, and the District is doing a far better job at spending Title I carryover, thus a reduction in the available Title I appropriation is reflected in the federal revenue forecast. All other federal revenue sources align closely to FY 14 budget appropriations.



## INTRODUCTORY

### EXPENDITURES

The District employs a per pupil allocation to the schools from the general fund, and utilizes zero based budgeting for central office budget development.

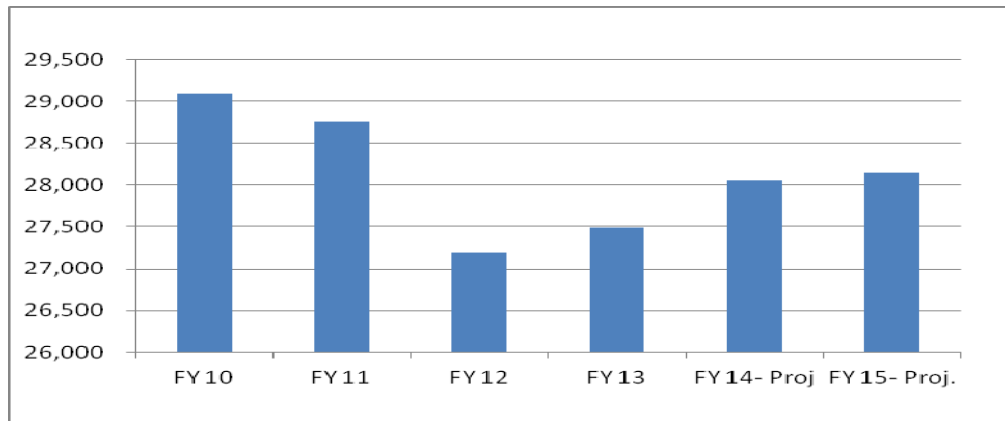
Enrollment projections drive staffing needs for RPS205. Prior year enrollment projections suggested increases of approximately 100 students at the Early Childhood level. Revised projections suggest minor increases, primarily at the Early Childhood level in FY 14. As the High School Academies are rolled out in the school community, enrollment increases are expected in secondary schools. Projected enrollment for school year 2015 is 25,158, excluding Early Childhood students. Early forecasts suggested that enrollment would increase by 100 students per year because of the expansion of Early Childhood programming, however this has not fully materialized because of state funding shortfalls. The methodology for the enrollment forecast show that 50% of all Winnebago births arrive in RPS205 schools in year 5. The remaining student population is 'rolled' upward from grade to grade, however RPS205 has a high mobility rate so exactly which neighborhoods students will live in year over year is hard to determine.

Rockford Public School District 205  
Kindergarten Enrollment Actual/Projection  
Multi Year

<b>Fall Housing Report</b>	<b>Kindergarten Enrollment</b>	<b>Birth Year</b>	<b>Winnebago County Birth Rates</b>	<b>Enrollment /County Birth Rates</b>
Proj. 2018	1,679	2013	3,426	0.4988
Proj. 2017	1,765	2012	3,582	0.4901
Proj. 2016	1,827	2011	3,658	0.4927
Proj. 2015	1,897	2010	3,765	0.4994
2014	2,131	2009	3,959	0.5039
2013	2,085	2008	4,155	0.5077
2012	1,890	2007	4,230	0.4468
2011	2,072	2006	4,097	0.5057
2010	2,080	2005	3,902	0.5331
2009	2,094	2004	3,979	0.5264
2008	2,095	2003	3,980	0.5264
2007	2,193	2002	3,967	0.5528
2006	2,104	2001	3,938	0.5343
2005	2,238	2000	4,021	0.5566
2004	2,235	1999	3,952	0.5655

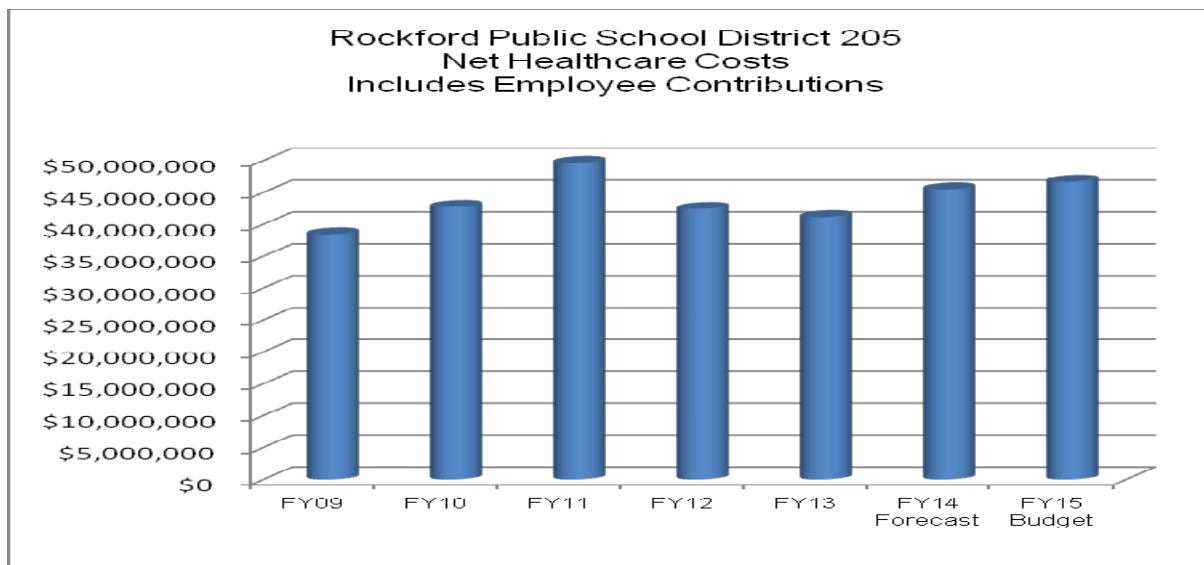
## INTRODUCTORY

### Enrollment Projection



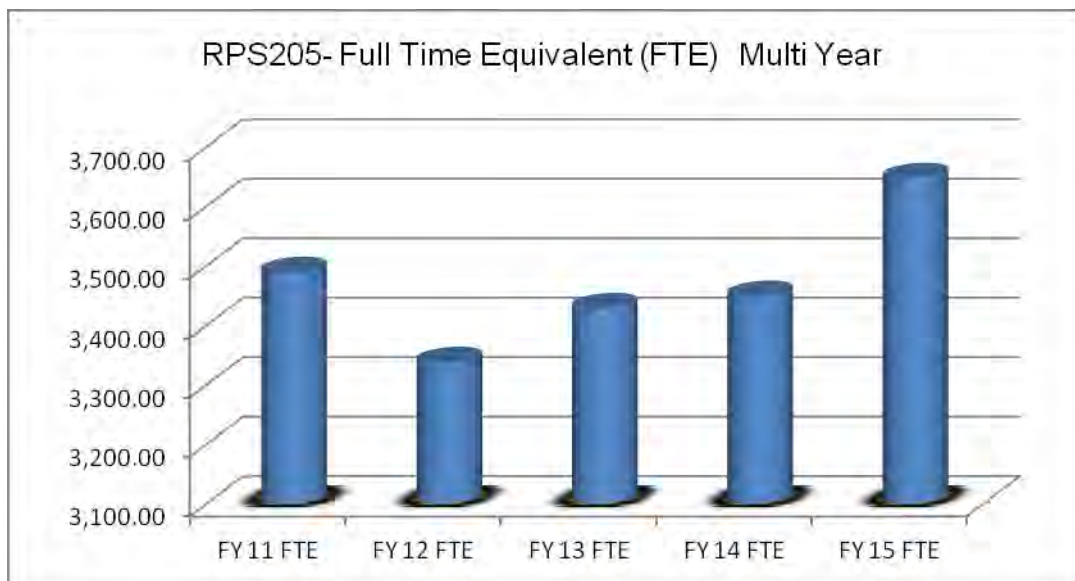
The FY 15 staffing is expected to increase from 3,449.47 FTE to 3,647.25 FTE. The District deployed a new payroll system during FY 13, and some of the can reports did not accurately count FTE's. The inaccurate report was used for budget development in FY 14, which omitted approximately 57 full time positions. The FY 15 budget reflects an accurate count of FTE for RPS205. The District also increased the number of Trades staff to address a backlog of work orders and to transition towards a Preventive Maintenance vs. a Deferred Maintenance philosophy. The FY 15 budget also includes all contractual increases and a set aside to continue administrative salary adjustments to keep RPS205 competitive in the market.

Health insurance costs are projected to remain flat in FY 15. Plan design changes in 2012 have yielded significant cost savings for the last 2 years. Successful collective bargaining sessions resulted in a 100% increase in employee premiums from \$25/\$50 employee/family monthly premiums to \$50/\$100. Increased out-of pocket and deductible changes are also expected to lower overall health care cost. The District's TRS Behalf rate shall remain static at 35.41% for FY 15.



## INTRODUCTORY

Code	Description	FY 11 FTE	FY 12 FTE	FY 13 FTE	FY 14 FTE	FY 15 FTE
1200	Certified Administration	156.61	143.00	141.50	139.00	166.01
1300	Non-Certified Administration	32.00	31.00	32.00	36.80	44.00
2500	Certified Support	315.80	302.60	314.10	331.40	347.50
2800	Certified Teacher	1,700.30	1,560.40	1,647.33	1,700.50	1,724.00
4200	Non-Certified Support	164.90	182.30	159.97	150.00	187.80
4300	Non Certified Support	-	-	14.00	11.00	11.00
4400	Hearing Interpreters	-	-	0.00	14.40	11.56
5100	Clerical	167.00	159.50	142.00	140.00	143.00
5200	Clerical- Conf	-	-	15.00	9.00	8.00
6100	Bus Driver	225.76	225.76	225.76	229.48	224.29
6200	Paraprofessional	475.67	488.57	491.57	498.00	518.82
6225	Hourly Support	60.37	58.71	56.29	-	70.86
7100	Trades	70.00	69.00	68.00	66.00	73.00
8300	Food Service	121.17	117.21	121.15	123.89	117.41
TOTAL		3,489.58	3,338.05	3,428.66	3,449.47	3,647.25



Though small increases in staff over the past 3 years, RPS205 administration expect staffing levels to remain static after FY 14. Restoration of the 7<sup>th</sup> period day in FY 13 is

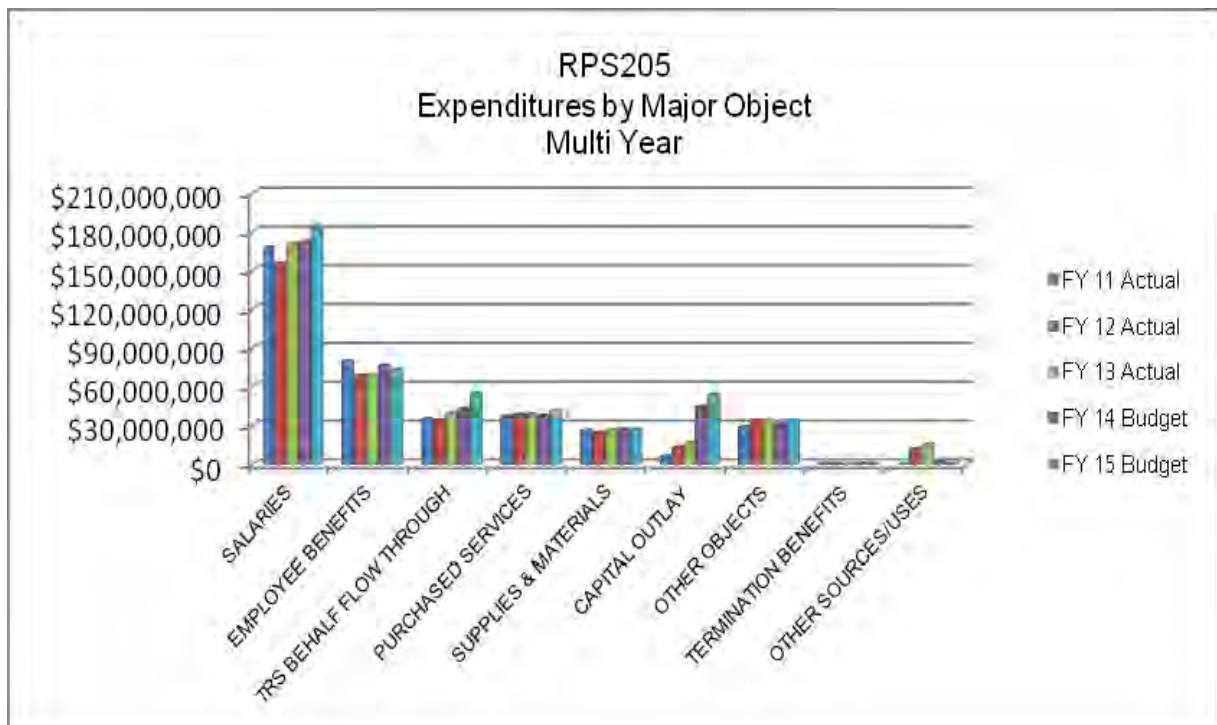
## INTRODUCTORY

the reason for the staff increases in FY 13, and the Board and community are excited about what this restoration has brought to the student population. More certified administrator positions were created to address the Special Education delivery model. The expectation is more oversight will result in multi-pathways of meeting the Individual Education Plan (IEP's) of students with disabilities.

## ALL FUNDS

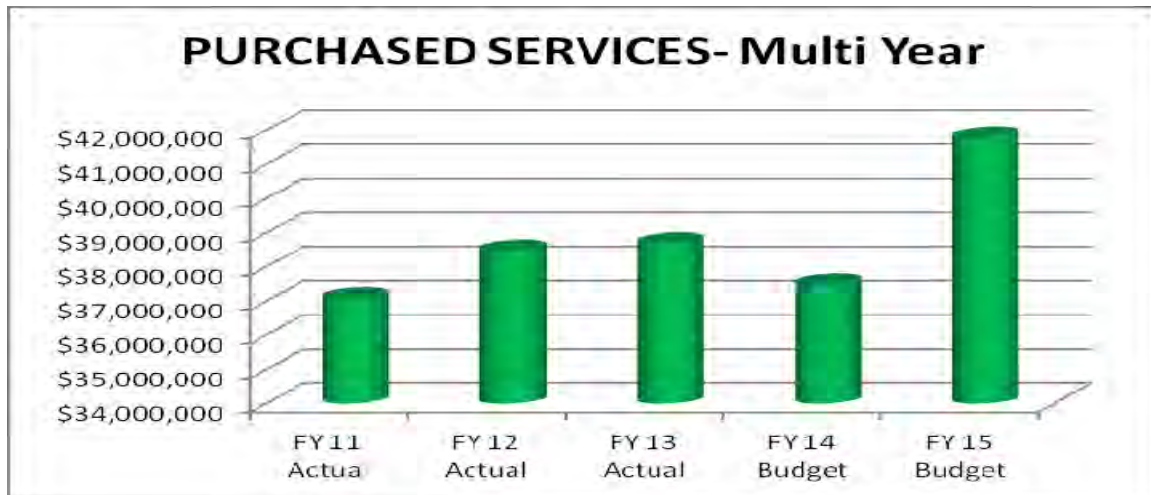
MAJOR OBJECTS	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget
SALARIES	\$ 167,518,888	\$ 155,192,361	\$ 170,274,287	\$ 172,106,912	\$ 184,168,807
EMPLOYEE BENEFITS	79,629,950	68,621,731	69,097,691	76,283,720	73,058,939
TRS BEHALF FLOW THROUGH	35,080,631	34,235,363	39,673,701	43,067,488	54,750,568
PURCHASED SERVICES	37,079,487	38,470,725	38,686,842	37,471,354	41,782,974
SUPPLIES & MATERIALS	25,901,881	24,437,132	26,281,501	27,284,849	26,852,988
CAPITAL OUTLAY	6,216,914	13,219,122	16,408,900	44,537,359	53,985,452
OTHER OBJECTS	28,769,250	33,389,686	34,311,084	30,889,082	33,180,468
TERMINATION BENEFITS	665,605	351,230	47,465	450,000	450,000
OTHER SOURCES/USES	-	11,686,436	15,457,098	1,359,088	351,674
Total Expenditures	\$ 380,862,606	\$ 379,603,786	\$ 410,238,569	\$ 433,449,851	\$ 468,581,870

NOTE: The Purchased Services (Architect & Engineering fees are captured in Purch. Services) and Capital Outlay lines reflect implementation of Phase I of the 10 Year Facilities Plan.

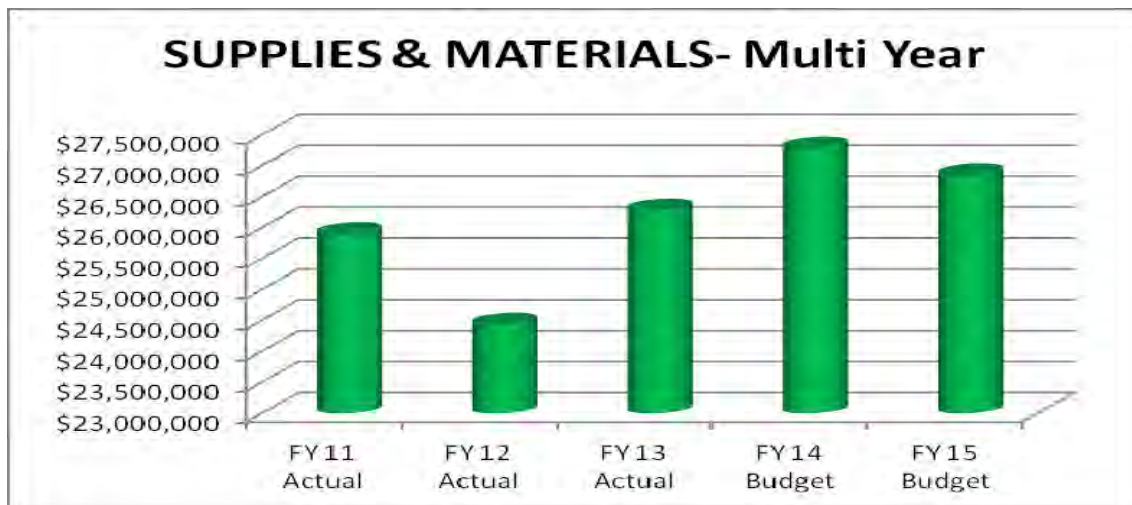


## INTRODUCTORY

The FY 15 budget reflects a \$4.3 million increase in purchased services line items. While favorable trends in both workers compensation and general liability insurance account for reductions of \$600,000 in the total line, restoration of transportation related expenditures omitted in the FY 14 budget of \$4.1 million were appropriated in FY 15.



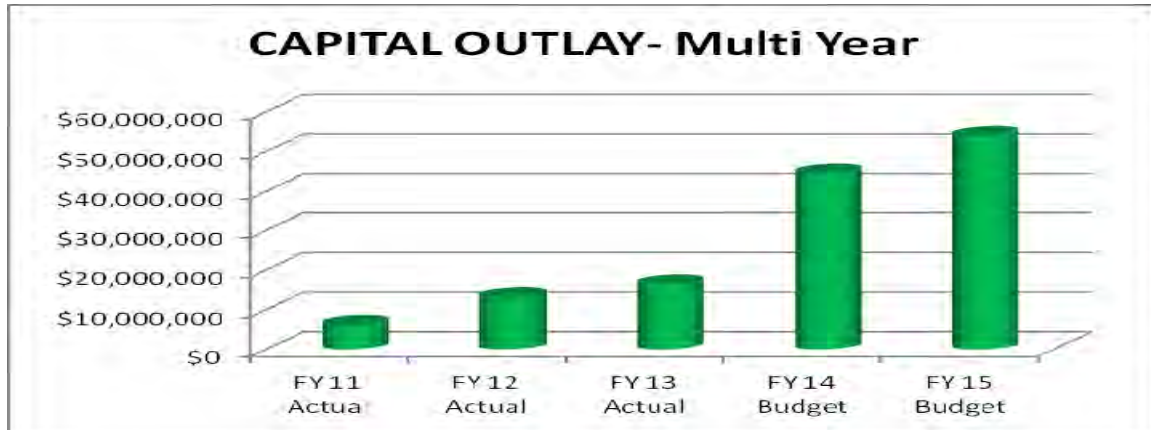
The FY 15 budget reflects elimination of \$1.8 million formerly appropriated to purchase textbooks. Due to a forecasted surplus, the textbooks needed for FY 15 were purchased in FY 14 which provided budget relief (one year) to the FY 15 budget. In FY 11 the state of Illinois discontinued the Illinois Textbook Loan program which forced local school districts to budget local monies to purchase books. The former program did not adequately meet the textbook needs of RPS205; thus from FY 11 to date, the District has spent approximately \$1.8 million per year to purchase new and replacement textbooks. The chart below depicts a \$.4 million reduction in overall Supplies & Material consumption. In planning for future budget constraints, reductions touched every segment of the District except the school based appropriations.



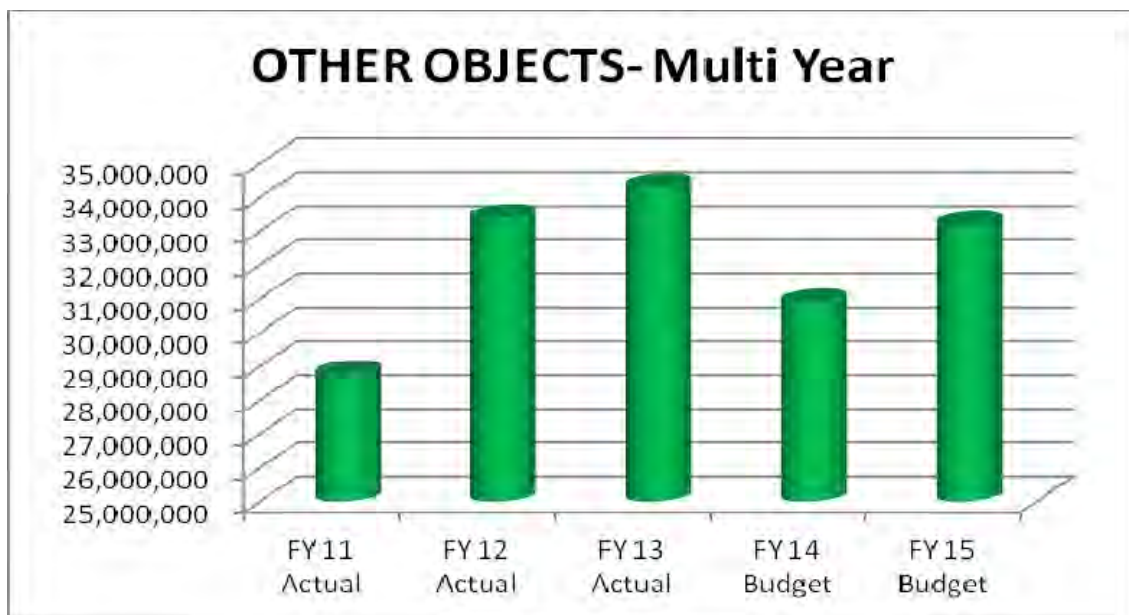
The District's FY 15 budget as graphically illustrated depicts a continuing increase in capital outlay. RPS205 began implementation of a 10 year facilities plan in FY 14 and the FY 15 budget continues the implementation of the plan. The goal is to have 21<sup>st</sup> century

## INTRODUCTORY

learning environments for all students. Of the \$53.9 million in Capital Outlay lines \$48.9 million is a spend down of bond proceeds stemming from a 2012 bond referendum, and a 2010 Health/Life/Safety (HLS) bond issuance. The remaining \$5 million is for the purchase of new buses (\$2.2 million), increased appropriations in Operations & Maintenance to address deferred maintenance (\$1.2 million), an increase in the recurring HLS for preventive maintenance (\$.7 million), and the balance is for computer equipment and other related capital expenditures.



The graph below illustrates a \$2.3 million increase in Other Objects for FY 15. The increase is the result of increased appropriations for Charter Schools (\$1 million), an increase in residential tuition services (\$.6 million) and student tuition payments for dual credit (\$.7 million).



While the FY 15 budget appears to be a \$49.9 million deficit-spend budget, in actuality the operating funds reflect a \$1 million deficit spend budget to purchase a new time and attendance system, needed to comply with the Affordable Care Act. **The deficit reflects**

## INTRODUCTORY

**more than a \$48.9 million spend-down of reserves designated for capital related projects.**

INSTRUCTION – Reflects 3.1% increase for teacher salaries plus applicable fringe benefits, sustains the 7<sup>th</sup> period day, sustained expansion of Early Childhood and increased appropriation for Special Education tuition payments.

SUPPORT SERVICES – Includes Principals Office, Transportation, Instructional Technology, Curriculum Support, Nutrition Services, Building Maintenance and General Administration. **(Note: Only 2% of the FY 15 budget is allocated for General Administration inclusive of the Board and Superintendent's Office. The industry average is 5%).**

COMMUNITY SERVICES – Less than 1% of the budget is allocated for Community & Civic programs and to support other funds. Part of this allocation is to satisfy NCLB; the rest is continued support of the Early Childhood Program.

PAYMENTS TO OTHER DISTRICTS & GOV. UNITS – Includes Charter School payments of \$10.3 million.

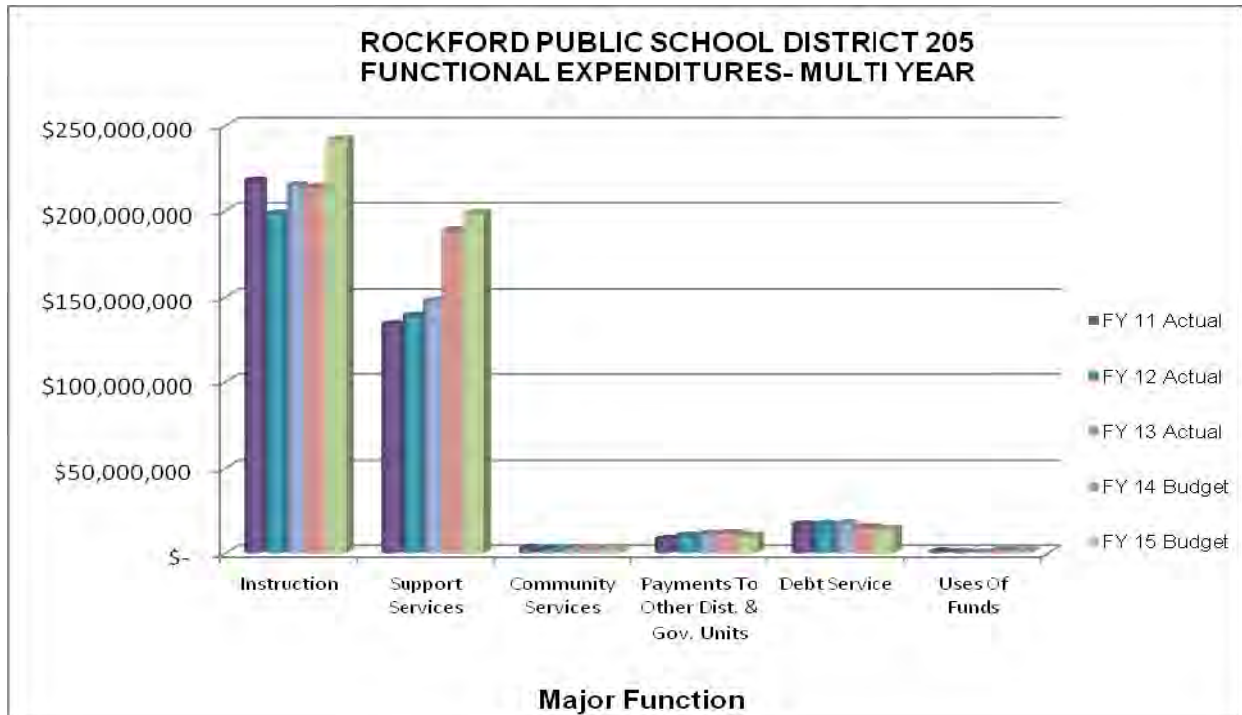
USES OF FUNDS – Includes \$747,307 interest earned transfers to other funds, and \$351,674 to sustain support in expanding the Early Childhood program.

### Function Summary of Expenditures (Multi Year)

Description	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget	% of Total
Instruction	\$ 217,816,579	\$ 198,191,323	\$ 215,062,775	\$ 213,808,619	\$ 241,546,999	52%
Support Services	133,707,379	138,730,207	147,546,705	188,827,576	198,346,956	42%
Community Services	3,075,530	2,619,376	3,074,817	2,579,752	2,919,622	1%
Payments To Other Dist. & Gov. Units	8,320,199	10,413,929	11,308,279	11,694,816	10,354,312	2%
Debt Service	17,086,096	17,276,728	17,788,895	15,180,000	14,315,000	3%
Uses Of Funds	916,528	685,787	457,098	1,349,948	1,098,981	0%
<b>TOTAL</b>	<b>\$ 380,922,311</b>	<b>\$ 367,917,350</b>	<b>\$ 395,238,569</b>	<b>\$ 433,440,711</b>	<b>\$ 468,581,870</b>	<b>100%</b>

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## INTRODUCTORY



### **Economic Outlook**

K-12 education in just about every state in the nation is being cut by state government due to the weak economy; Illinois is no different. Multi year budget projections have been developed to give the Board and the community some sense of peace that we are capable of maintaining our current instructional programming while we overhaul the high schools into High School Academies. Preliminary forecasts suggest that RPS205 can potentially sustain break-even status through FY 2016. Thereafter, the property values are expected to stabilize to provide some relief and the economic engine of the state of Illinois will have to provide support to continue the advancement of education to the citizens of Rockford and the entire state of Illinois.

The Governor presents a budget in the spring of each year; however, the House & Senate do not approve the budget until August 31. RPS205 Board policy requires adoption of a budget prior to July 1. All state revenue assumptions are projections as to how RPS205 believes funding will be granted prior to state budget adoption. The Illinois economy is recovering, however structured pension deficits are taking their toll on the state's ability to fully fund education.

### **Acknowledgements**

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Accountability, Learning, Facilities & Maintenance departments and especially Financial Services.

We would also like to thank the members of the Board for their interest and support in planning and conducting the financial operations of the school system in a responsible and progressive manner.

## INTRODUCTORY

### Summary

The proposed budget reflects the mission of RPS205 to provide educational services to the students of Rockford to advance attainment of individual goals as productive members of society. The expectation and mission will continue to be to improve instructional outcomes for children, and build a workforce capable of meeting the challenges of the 21<sup>st</sup> century. Moderate inflationary increases of cost and linear revenue lines have become the 'new normal' in the realm of education, which can create new challenges in budget development and fiscal stability.

The proposed budget is a prudent plan that balances the many needs of our students within the economic constraints of our state and community. The members of the Board of Education have provided outstanding support for the educational services of the District and the budget reflects the commitment of the Board and the community for quality educational programs.

Respectfully submitted,



Ehren Jarrett, Ed.D.  
Superintendent



Cedric Lewis, MBA  
Chief Financial Officer

## INTRODUCTORY

### BOARD OF EDUCATION 2014-2015



Mrs. Jude Makulec, Member  
Chair- Education Committee  
District D- Term Expires 2015



Mr. Kenneth Scrivano  
Board President  
District C- Term Expires 2017



Mr. Tim Rollins, Member  
Chair- Operations Committee  
District B- Term Expires 2015



Mrs. Lisa Jackson, Member  
Board Secretary  
District A- Term Expires 2017

Based on the legislative authority codified in the Illinois School Code, the Board of Education has the following power:

- The corporate power to sue and be sued in all courts.
- The power to levy and collect taxes as well as to issue bonds.
- The power to contract for appointed administrators, teachers, other personnel and for goods and services.



Mrs. Laura Powers, Member  
District G- Term Expires 2017



Mr. Michael Connor, Member  
District F- Term Expires 2017



Dr. Michael Harner, Member  
District E- Term Expires 2015

## INTRODUCTORY

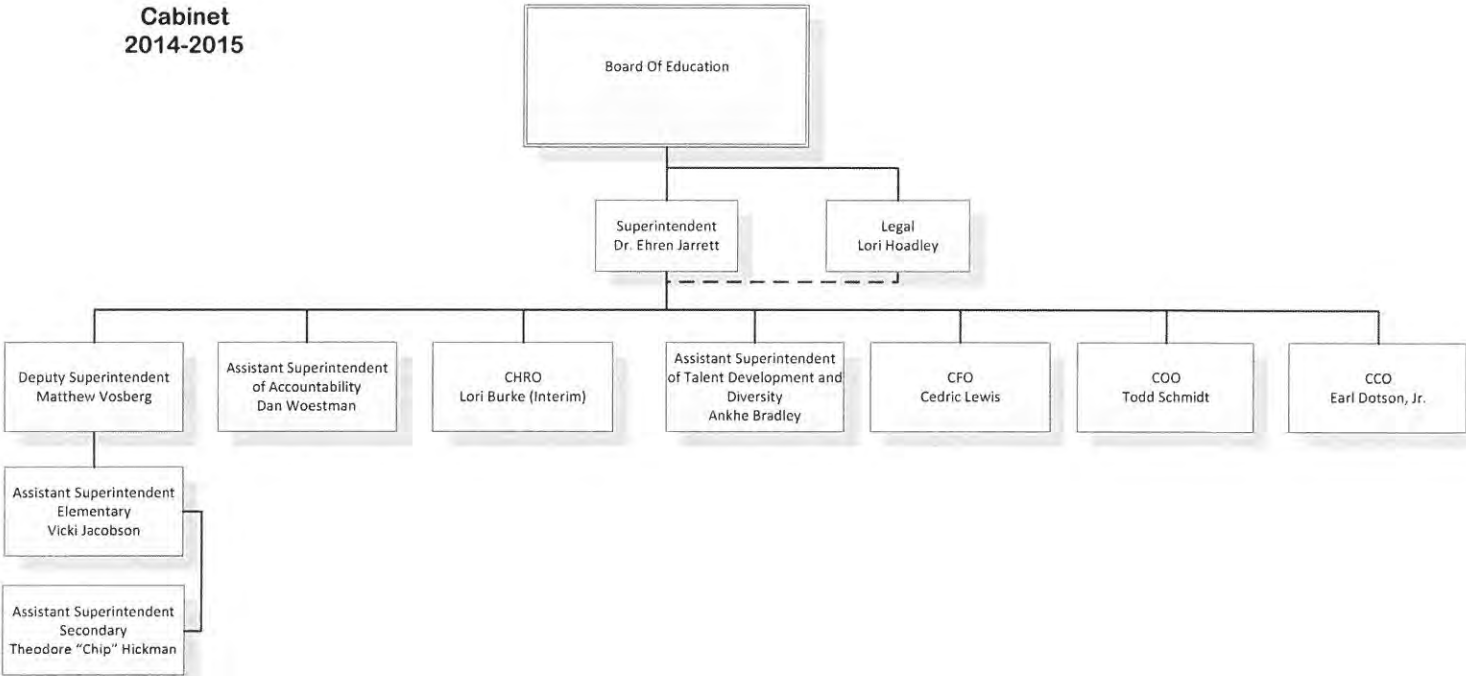
### CABINET OFFICERS 2014-2015

Superintendent of Education	Ehren Jarrett	<a href="mailto:ehren.jarrett@rps205.com">ehren.jarrett@rps205.com</a>
Executive Coordinator	Roberta Edwards	<a href="mailto:edwardr@rps205.com">edwardr@rps205.com</a>
General Counsel	Lori Hoadley	<a href="mailto:lori.hoadley@rps205.com">lori.hoadley@rps205.com</a>
Deputy Superintendent	Matthew Vosberg	<a href="mailto:matthew.vosberg@rps205.com">matthew.vosberg@rps205.com</a>
Assistant Supt.- Accountability	Dan Woestman	<a href="mailto:dan.woestman@rps205.com">dan.woestman@rps205.com</a>
Assistant Supt.- Elementary	Vicki Jacobson	<a href="mailto:jacobsv@rps205.com">jacobsv@rps205.com</a>
Assistant Supt.- Secondary	Theodore Hickman	<a href="mailto:theodore.hickman@rps205.com">theodore.hickman@rps205.com</a>
Assistant Supt.- (TDD)*	Ankhe Bradley	<a href="mailto:ankhe.bradley@rps205.com">ankhe.bradley@rps205.com</a>
Chief Communications Officer	Earl Dotson, Jr.	<a href="mailto:earl.dotson@rps205.com">earl.dotson@rps205.com</a>
Chief Financial Officer	Cedric Lewis	<a href="mailto:lewisc@rps205.com">lewisc@rps205.com</a>
Chief Human Resources Officer	Lori Burke, Interim	<a href="mailto:lori.burke@rps205.com">lori.burke@rps205.com</a>
Chief Operations Officer	Todd Schmidt	<a href="mailto:schmidt@rps205.com">schmidt@rps205.com</a>

\* TDD – Training, Development & Diversity

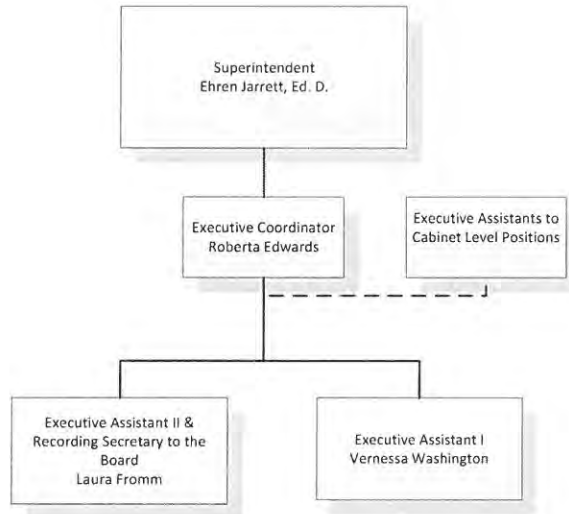
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**Cabinet  
2014-2015**



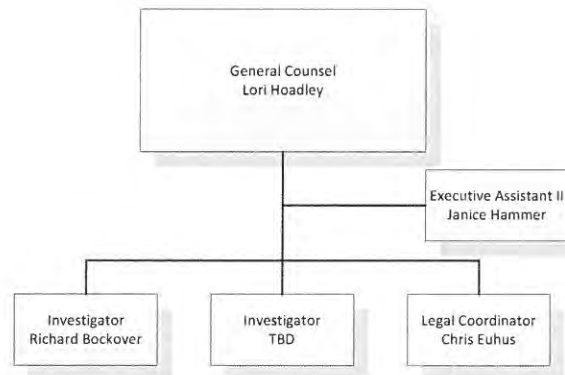
Updated 8/25/2014

## Superintendent



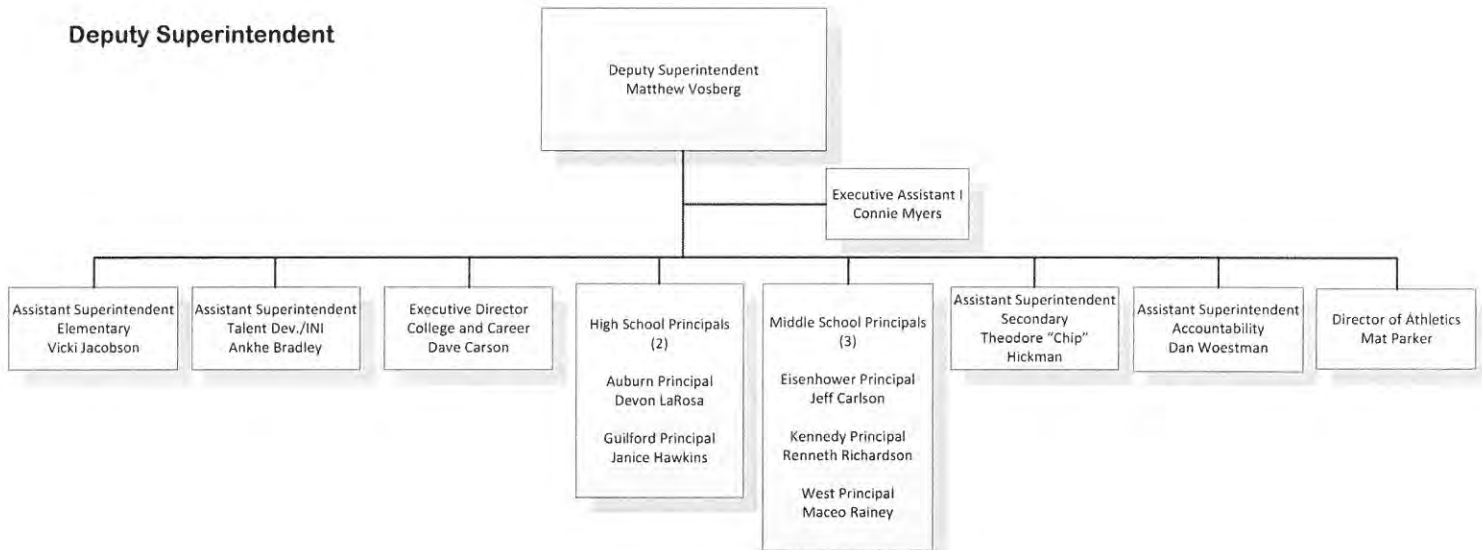
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## Legal



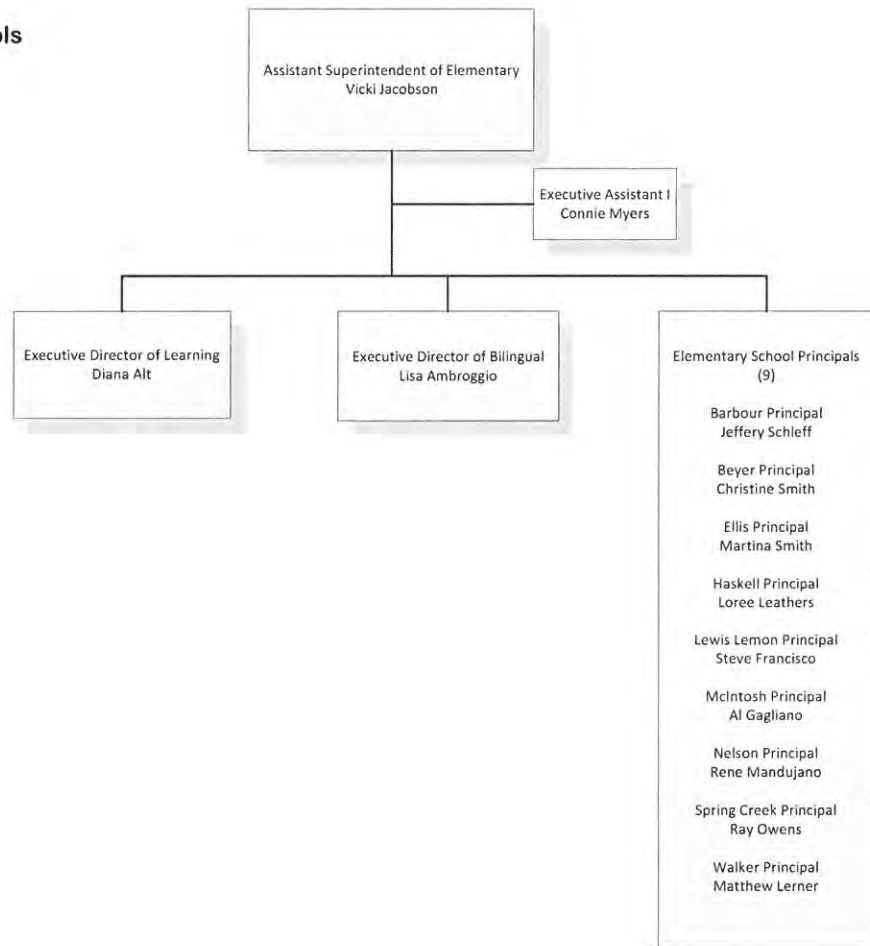
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## Deputy Superintendent



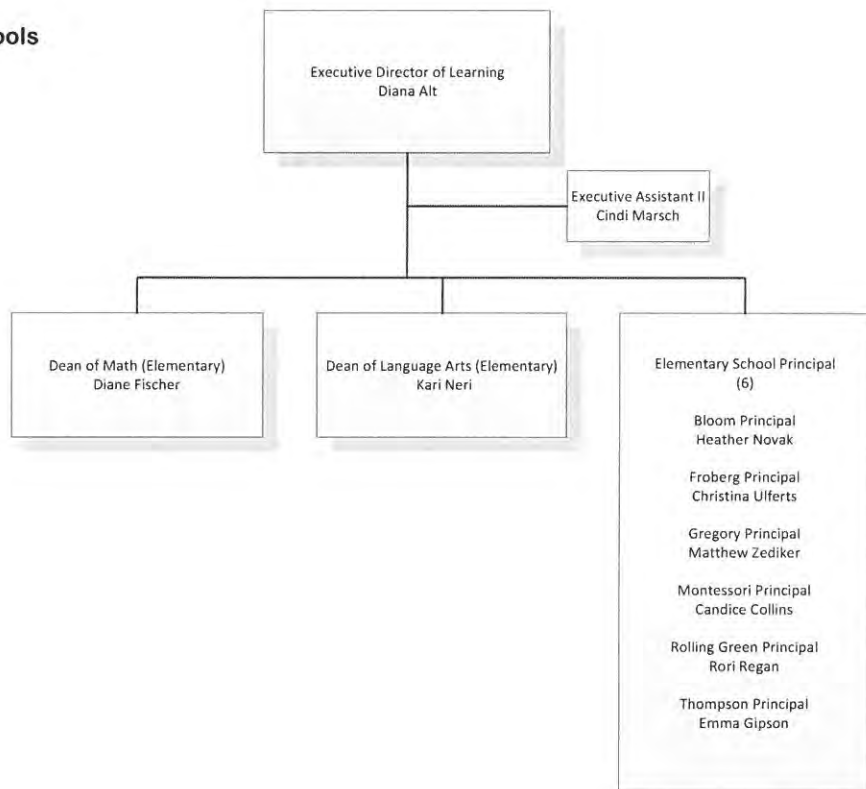
Updated 8/25/2014

## Elementary Schools



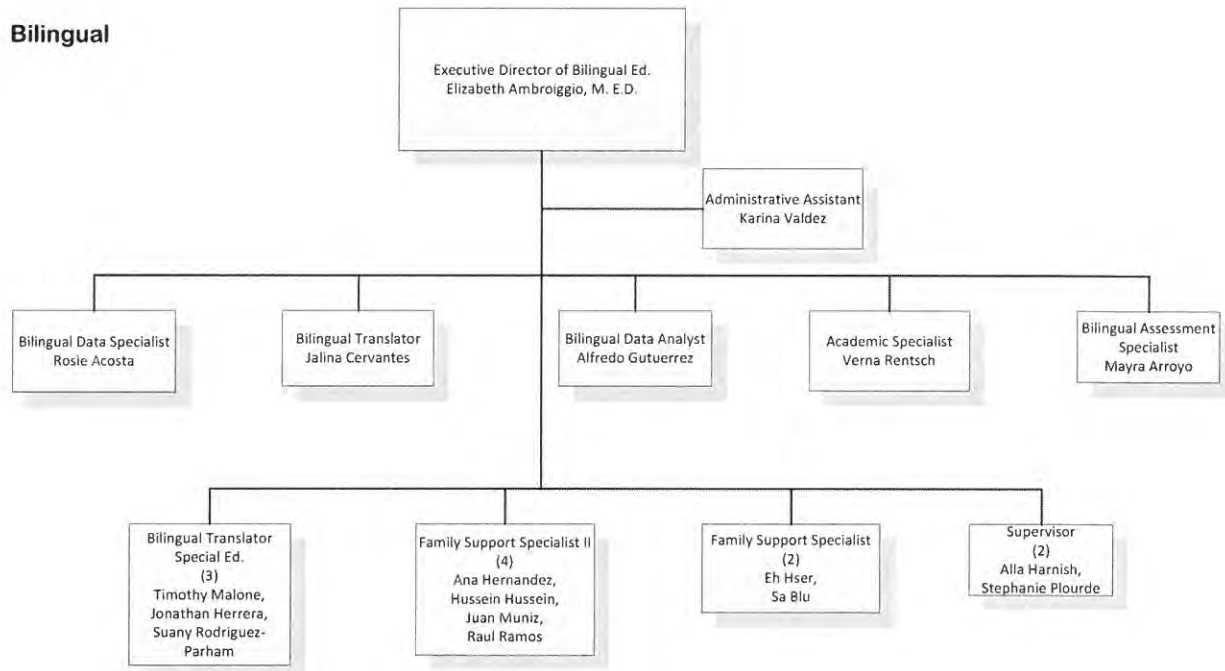
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## Elementary Schools



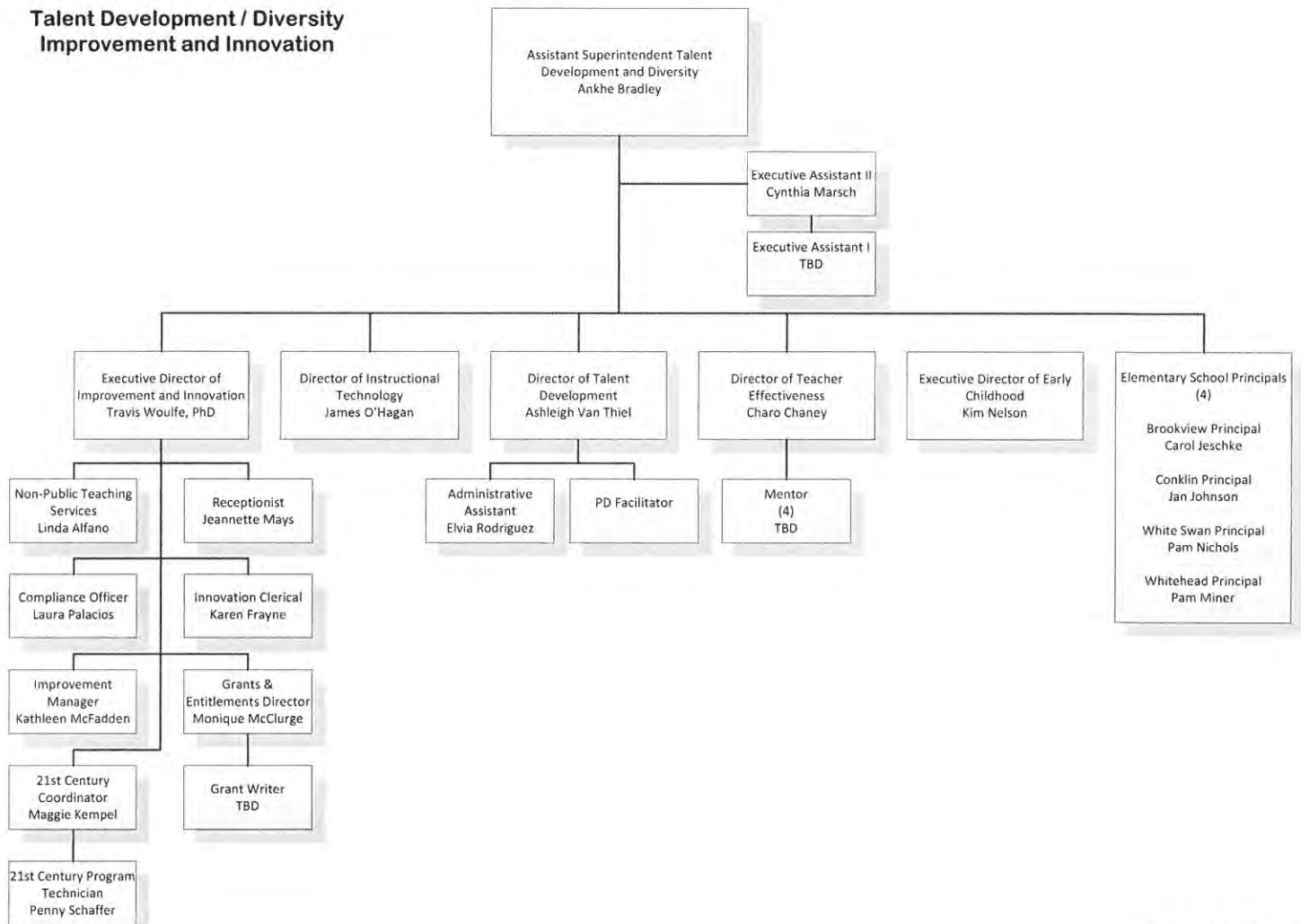
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## Bilingual



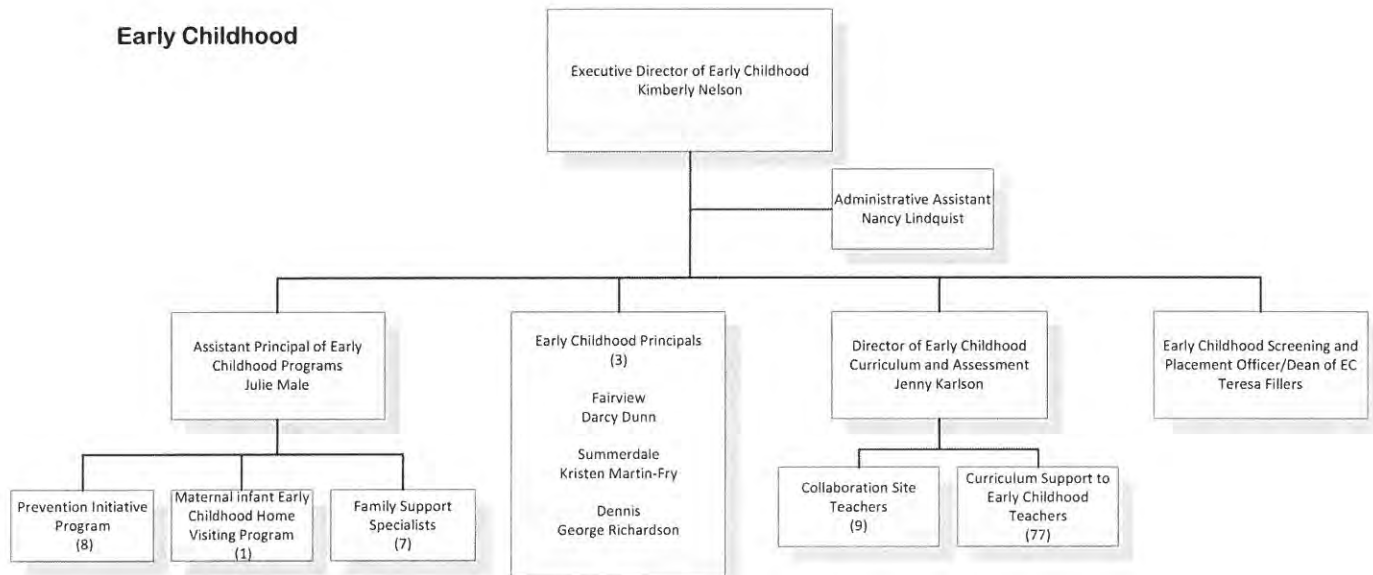
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## Talent Development / Diversity Improvement and Innovation



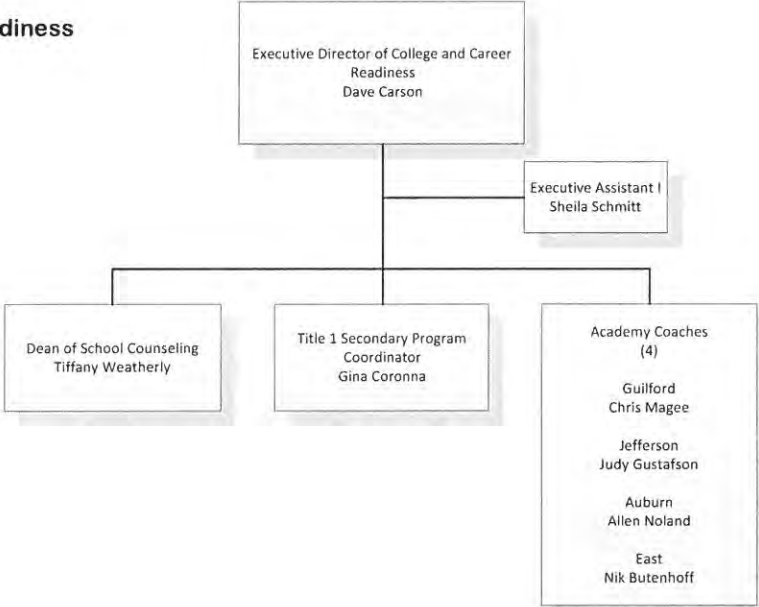
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## Early Childhood



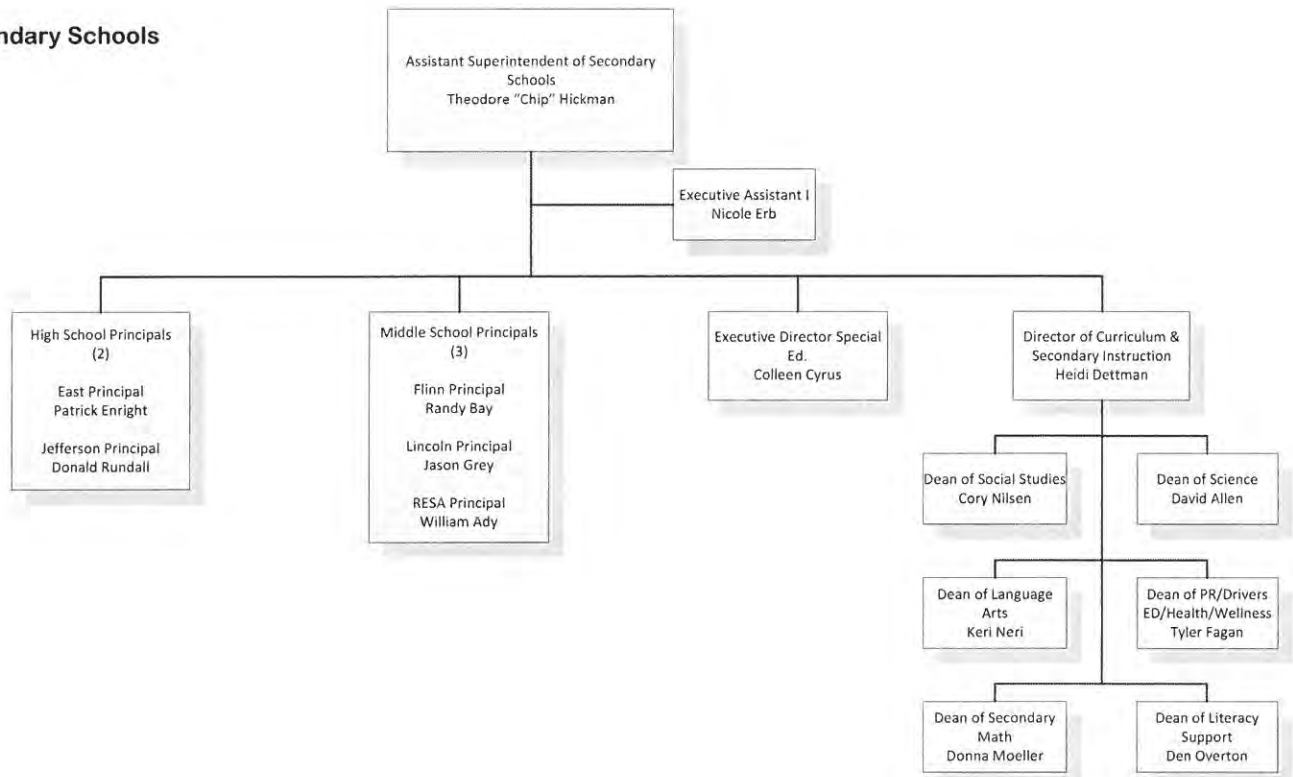
Updated 8/25/2014

College and Career Readiness



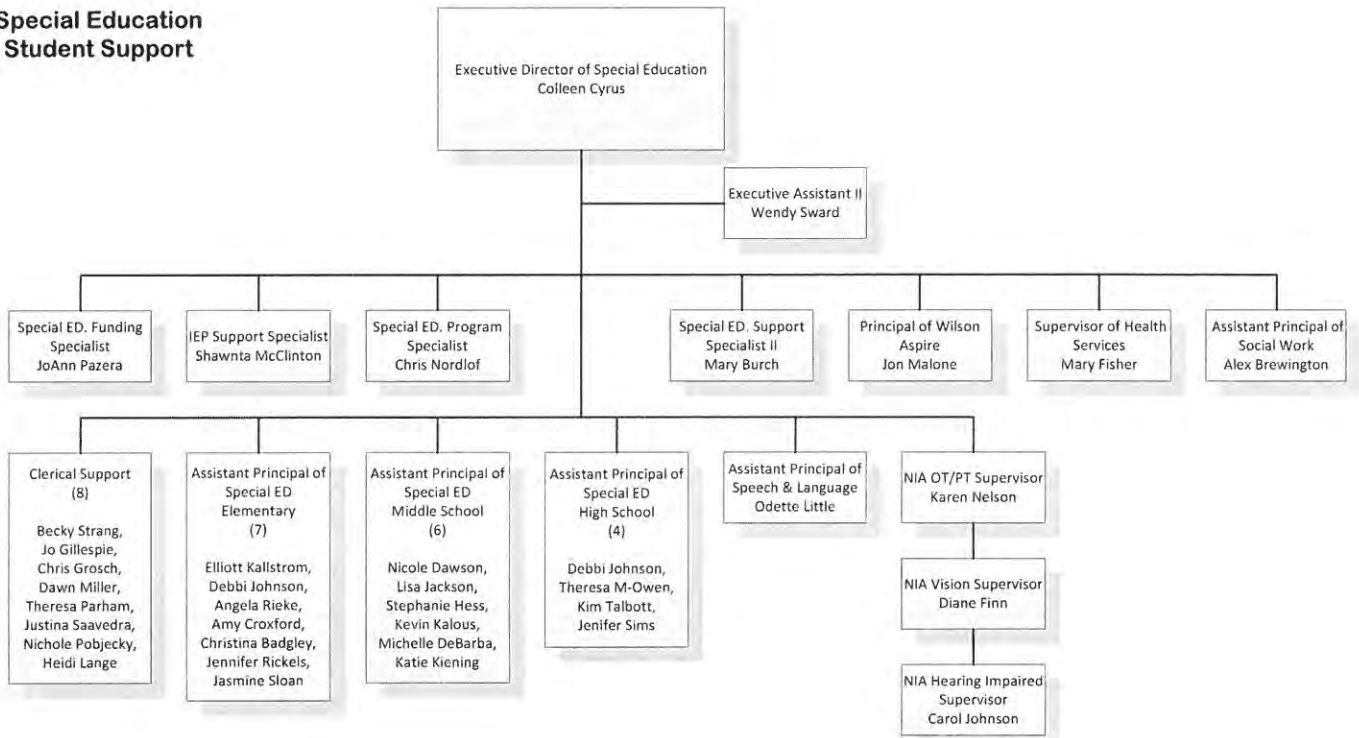
Updated 8/25/2014

## Secondary Schools



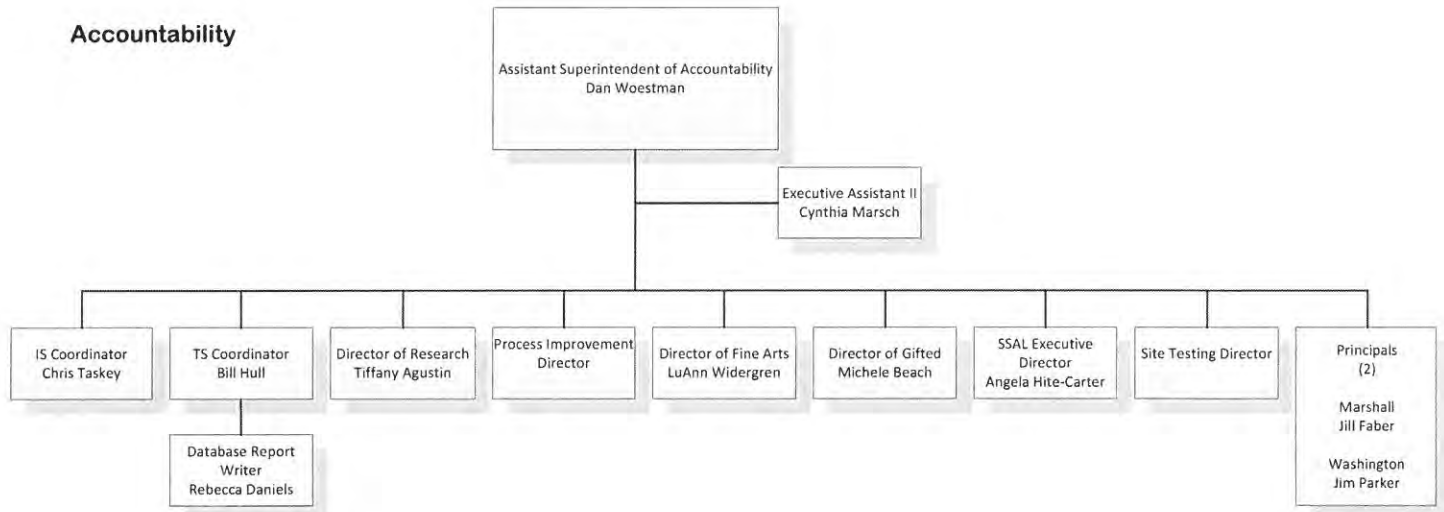
Updated 8/25/2014

## Special Education Student Support



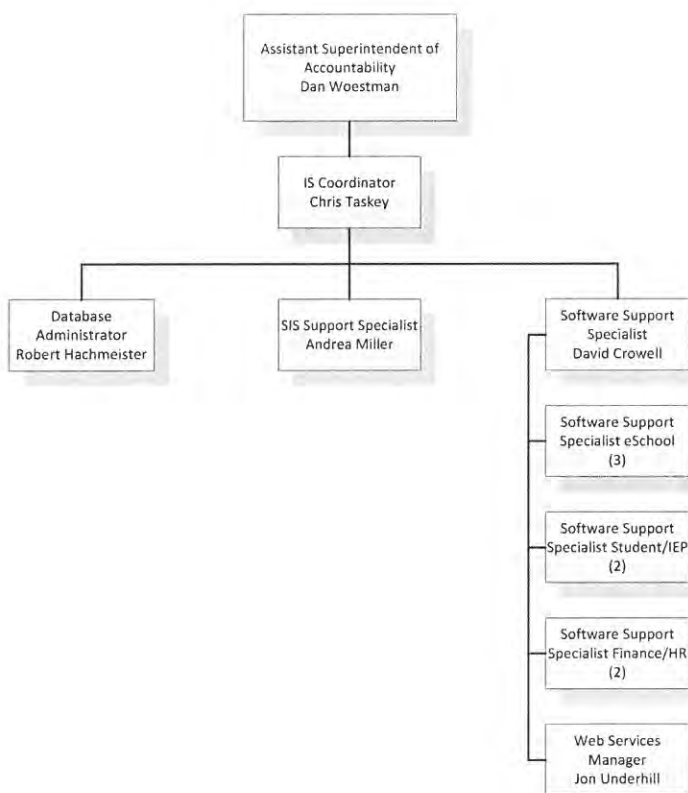
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## Accountability



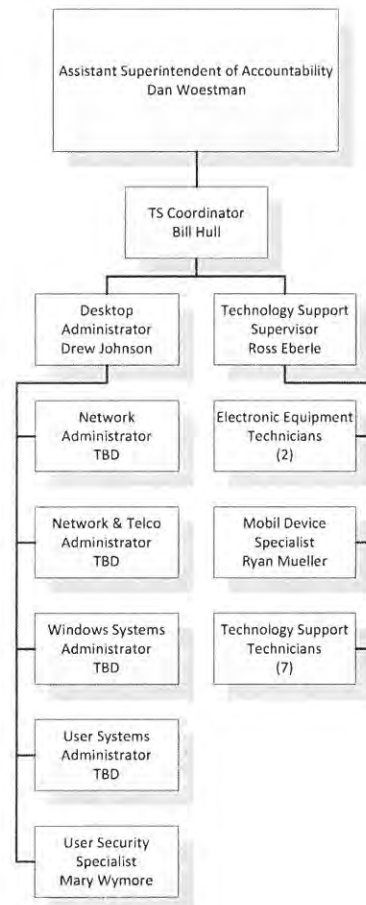
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## Technology Services



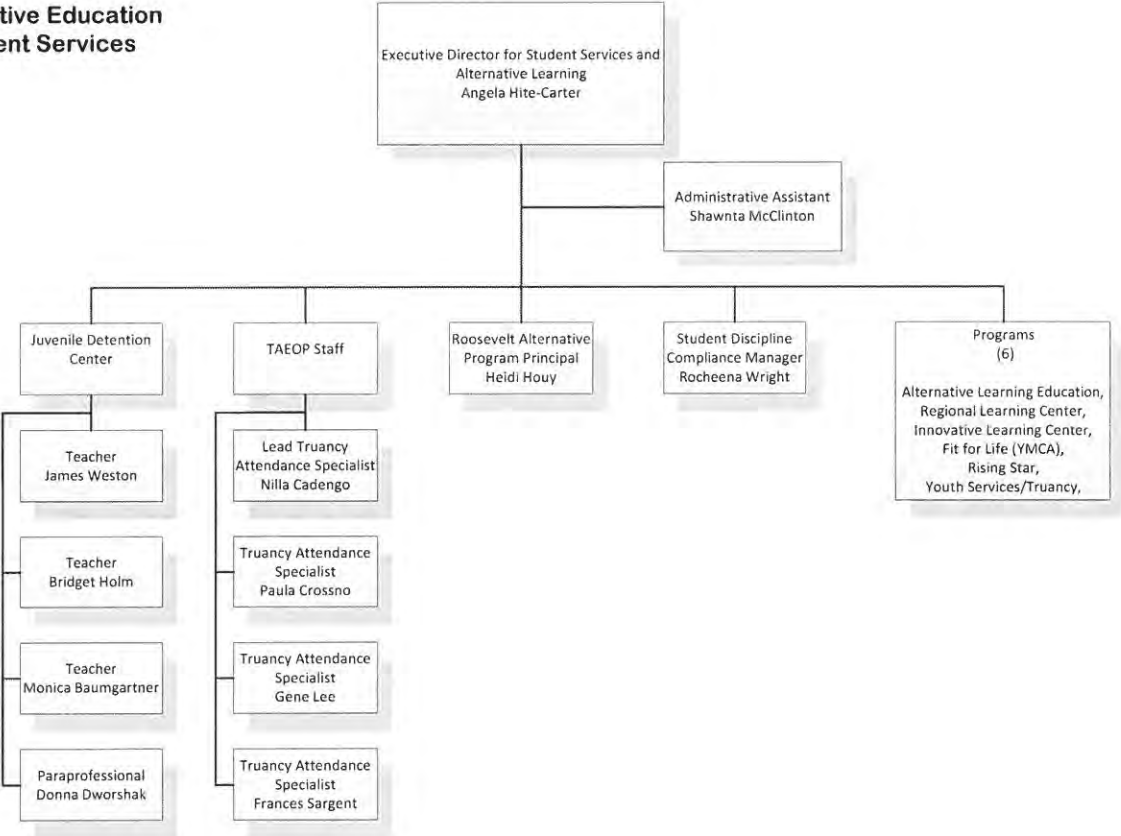
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## Technology Services



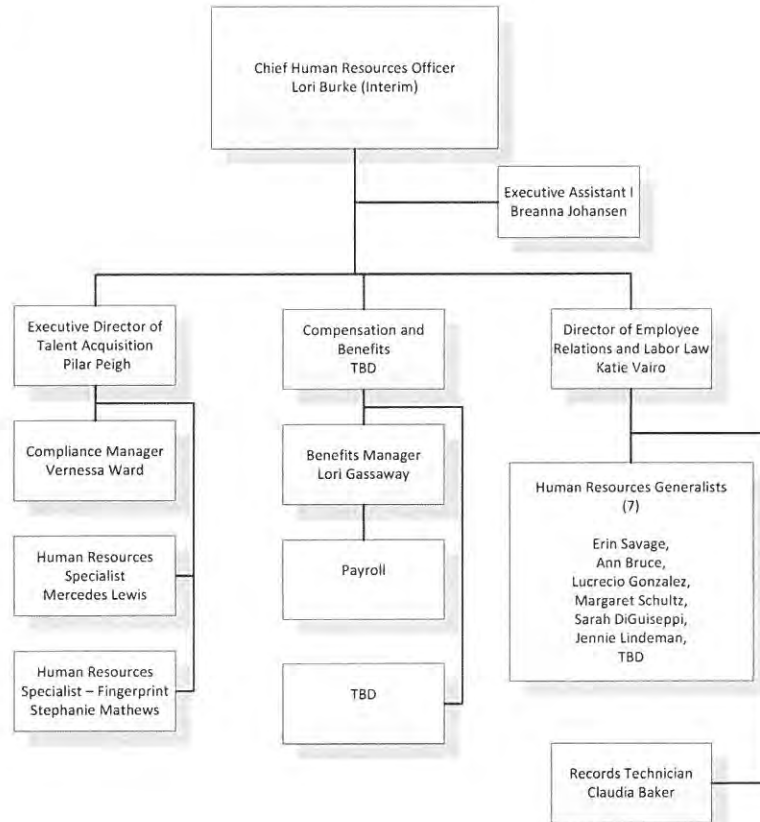
Updated 8/25/2014

Alternative Education  
Student Services



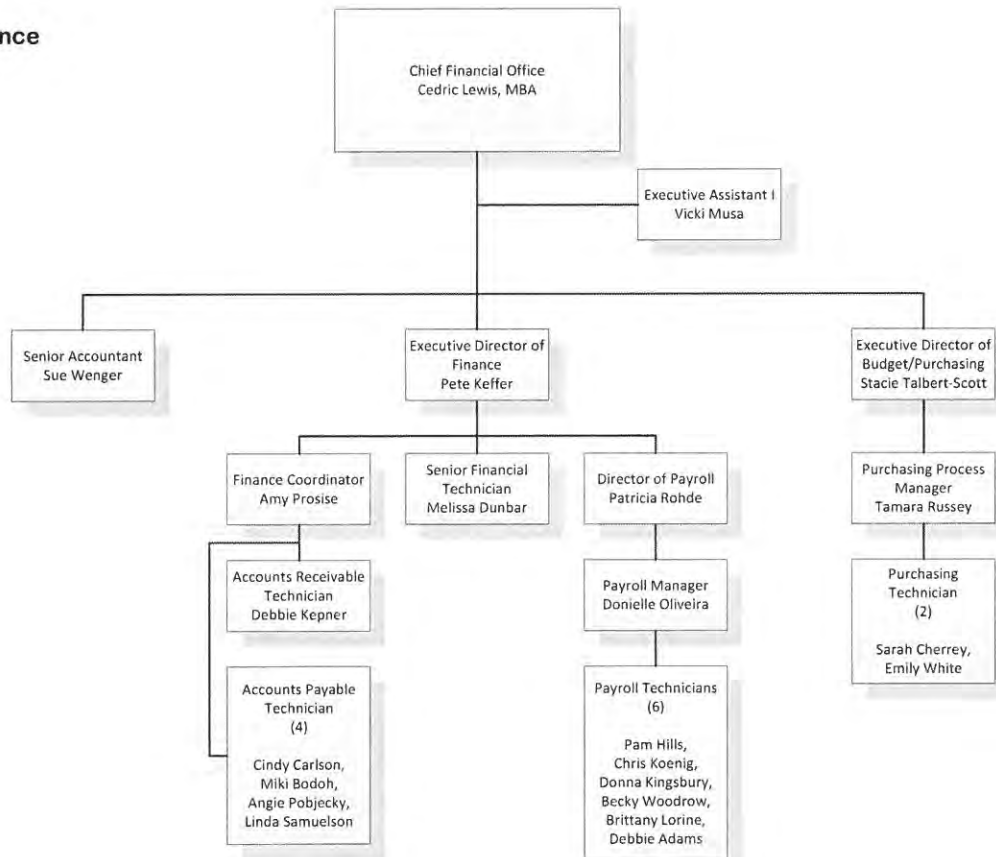
Updated 8/25/2014

## Human Resources



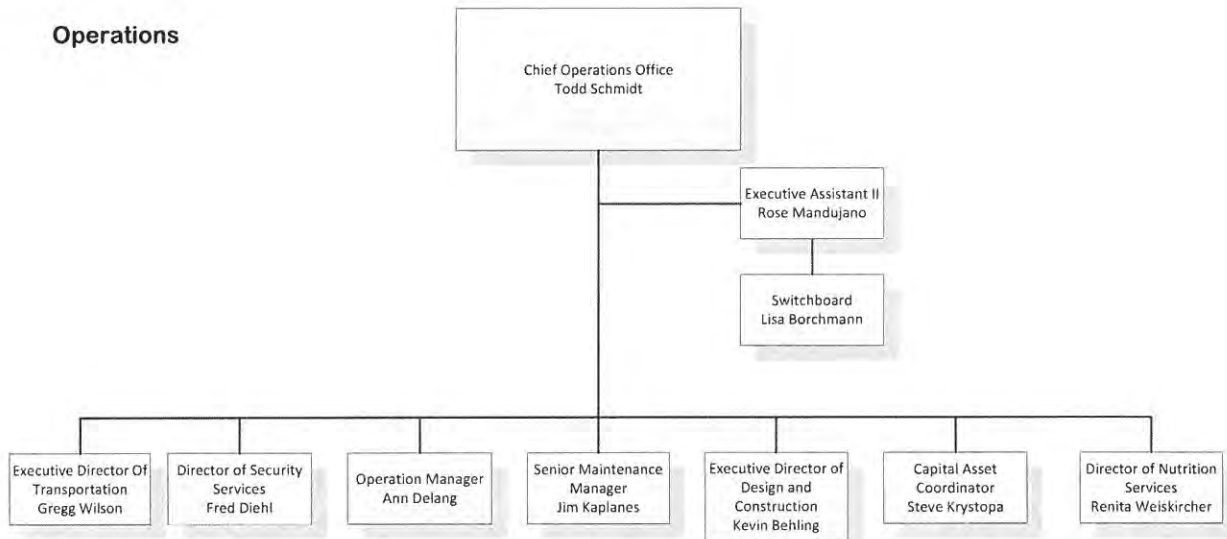
Updated 8/25/2014

## Finance



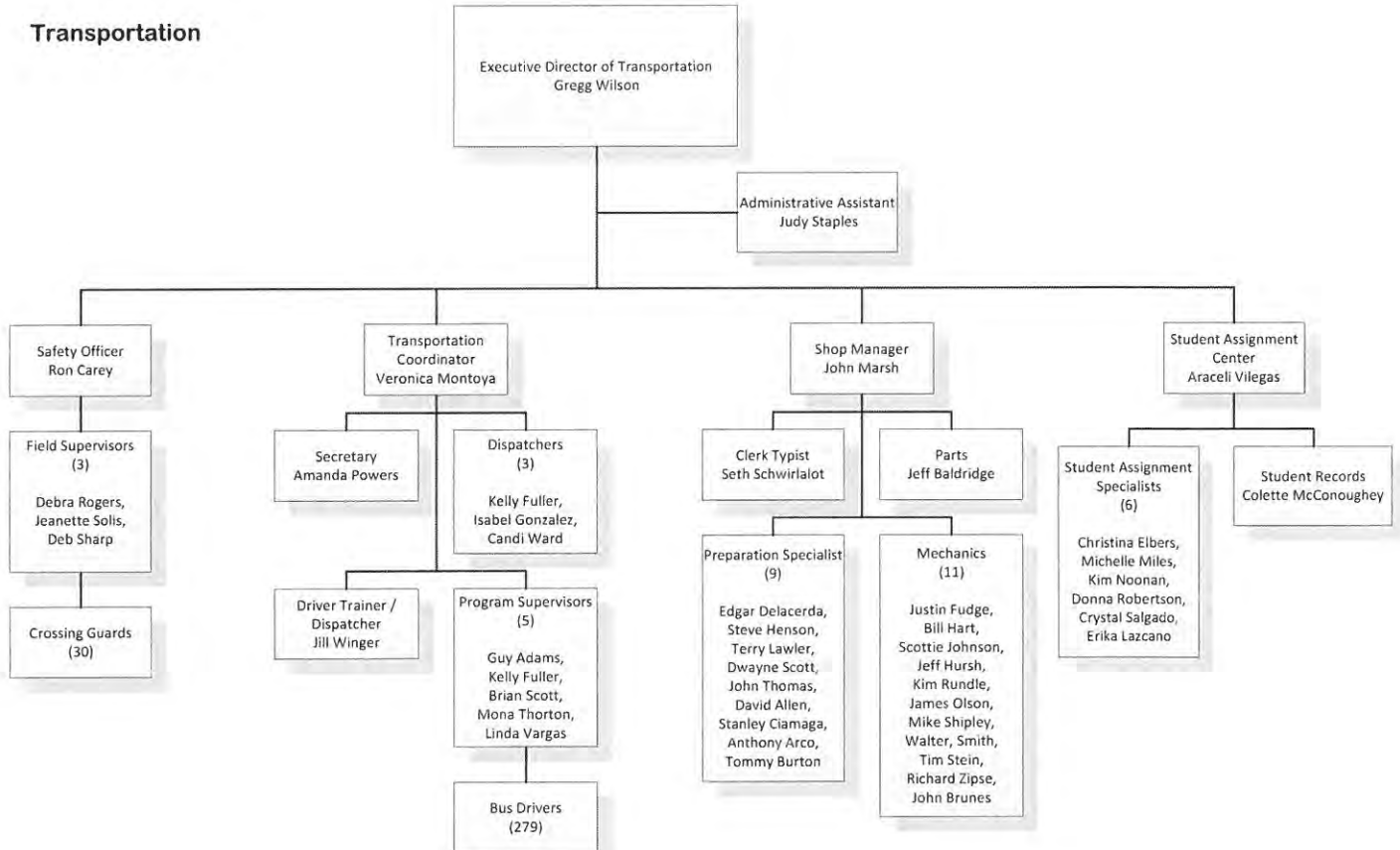
Updated 8/25/2014

## Operations



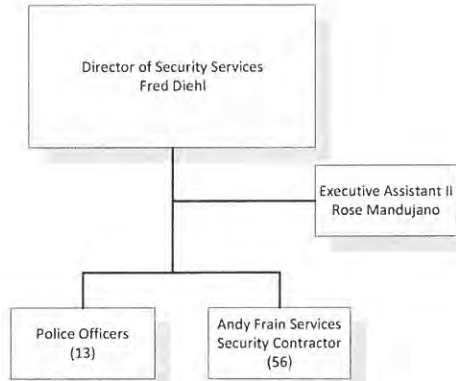
Updated 8/25/2014

## Transportation



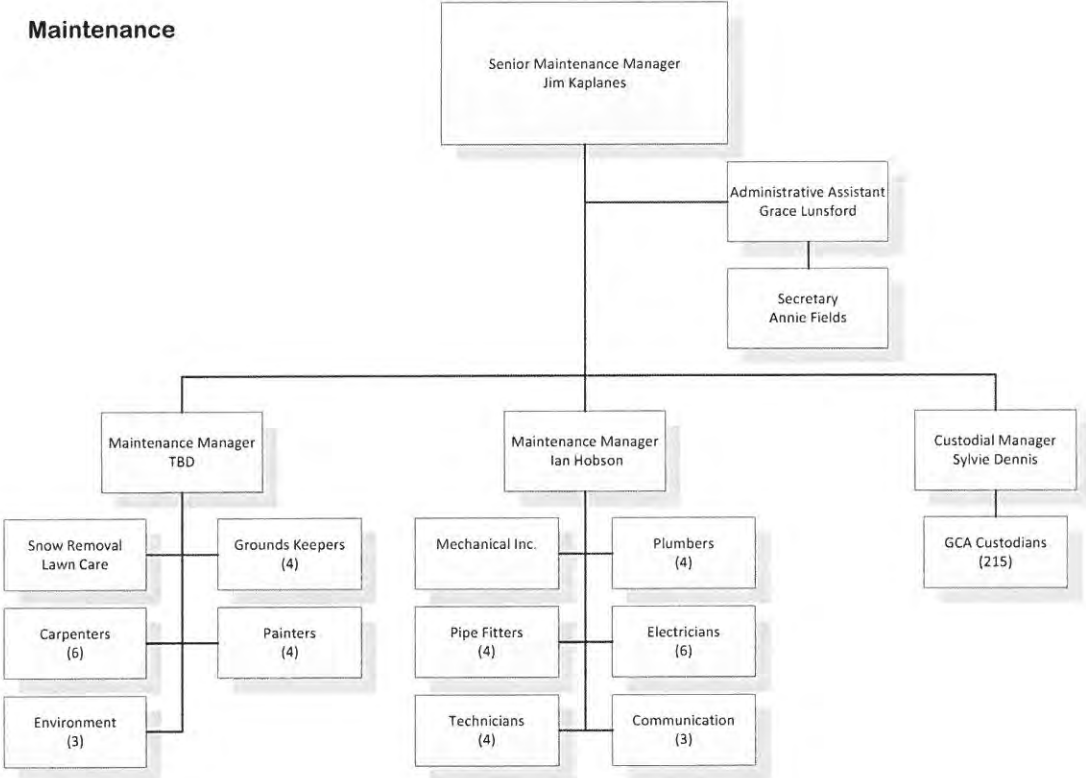
Updated 8/25/2014

## Security



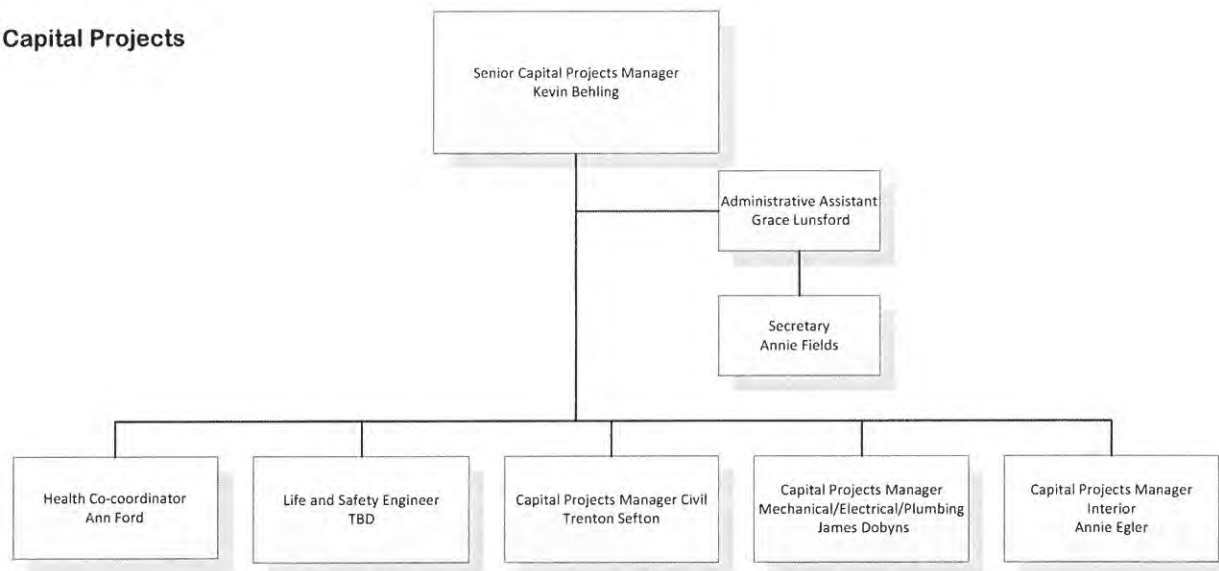
Updated 8/25/2014

Maintenance



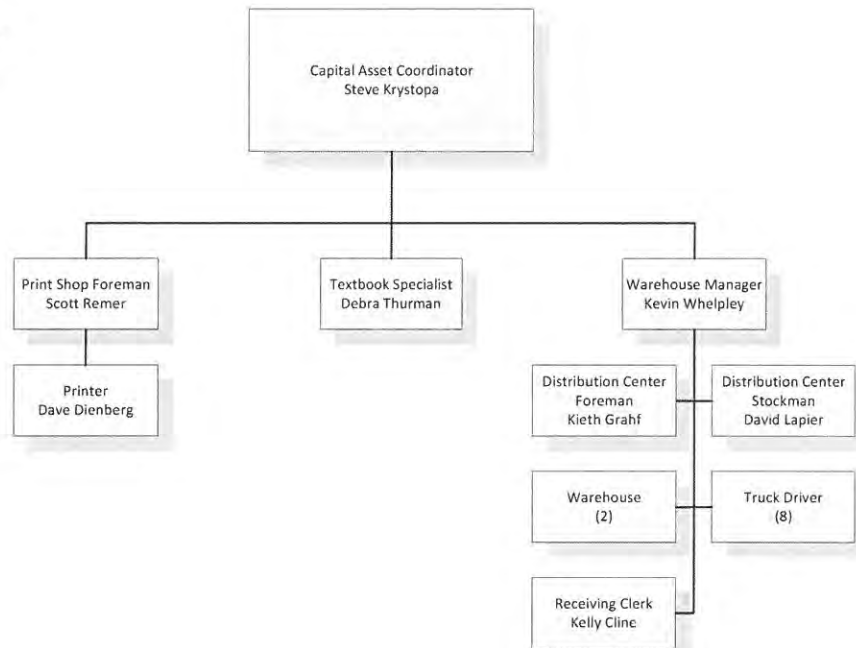
Updated 8/25/2014

Capital Projects



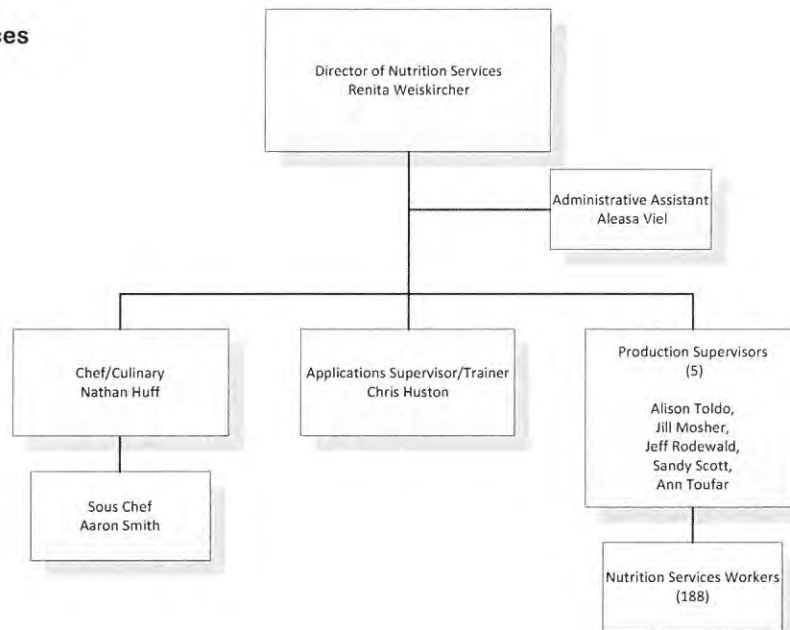
Updated 8/25/2014

## Capital Assets



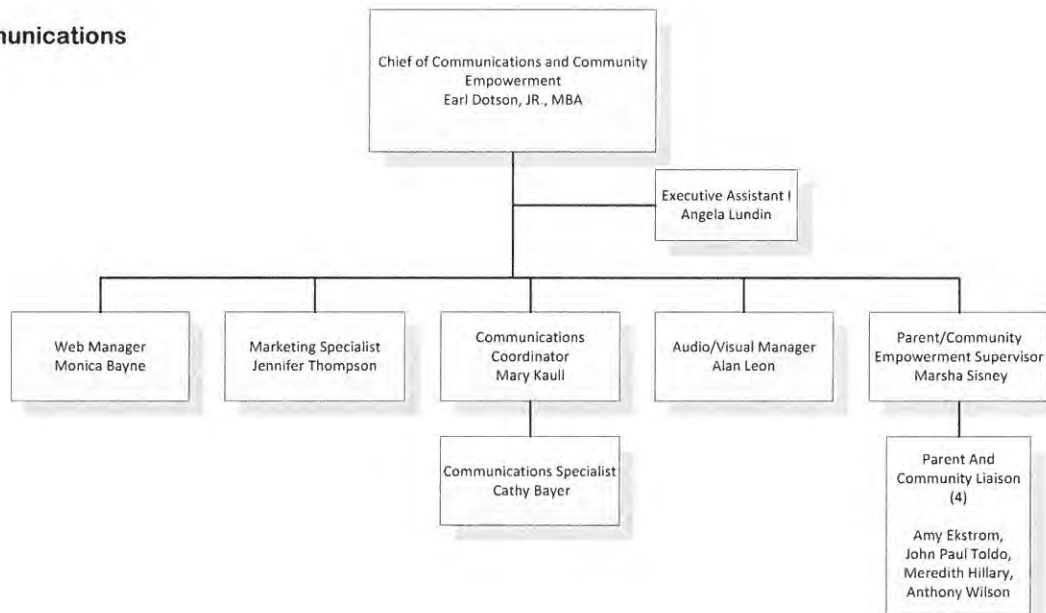
Updated 8/25/2014

## Nutrition Services



Updated 8/25/2014

## Communications



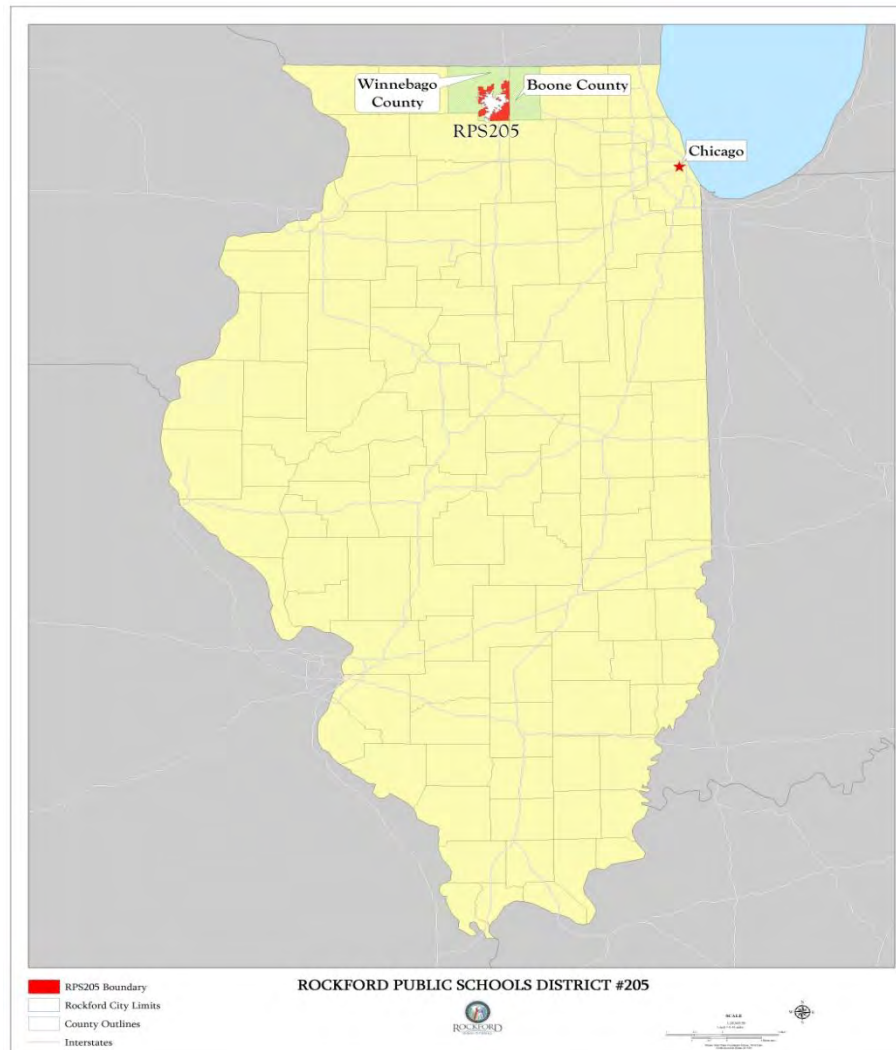
Updated 8/25/2014

## ORGANIZATION

### **Organizational Overview**

#### **District Entity**

The Rockford Public School District No. 205 covers about 170 square miles and serves approximately 27,744 students, providing educational services to students grades Pre-K through 12<sup>th</sup> grade. It is the fifth largest school district in the state of Illinois, with 31 elementary schools, 6 middle schools, 4 high schools, 1 alternative high school and 3 Early Childhood Centers. The legal name of the district is the Board of Education Rockford School District 205 Winnebago/Boone County (the District). The boundaries of the District encompass sections of Rockford, Cherry Valley, Loves Park, and Machesney Park. While the city of Rockford's population is approximately 152,000 RPS205's boundaries have an estimated population of 197,239. The District was formed by approval of the residents of those areas in 1865 and is a legal body created by the statute of the state of Illinois.



## ORGANIZATION

### **The District is Fiscally Independent**

Pursuant to the provision of the School Code of the State of Illinois, the District has the power to levy taxes, determine fees and other charges, approve and modify budgets, and issue debt without approval from any other government. These powers are, however, subject to the oversight and approval of the Board of Education.

### **Board of Education- Vision, Mission, Values & Priorities**

#### MISSION:

We serve the community through educational opportunities that prepare all of our students for their future success.

#### VISION:

With support of parents, staff and the entire community, all students will be prepared for college, for a career and for life.

#### ORGANIZATIONAL VALUES

1. Build integrity and trust through open, respectful, and honest communication.
2. Create a service culture of commitment and accountability to all we serve.
3. Incorporate and execute diversity in all practices.
4. Demand financial accountability and stewardship of all resources.
5. Maximize the opportunity for:
  - a. Each student to reach his or her potential.
  - b. Staff professional engagement, development, and growth for student achievement.
  - c. Parents to be active partners in their children's education.
  - d. The entire community to support and be involved in education.
6. Maintain operational effectiveness processes for improvement in all departments and schools.

#### STRATEGIC PLAN GOALS

1. Enhance Learning Opportunities for all Children.
2. Engage in Parent and Community Partnerships.
3. Provide 21st Century Schools.
4. Support Professional Development and Accountability.
5. Run an Effective and Efficient Business Operation.

## ORGANIZATION

Under each strategic plan goal are various objectives that are being monitored internally to insure that each strategic goal is met.

### Enhance Learning Opportunities for all Children

- 1.1 Align the School District's curriculum with national standards through the Best Practices Implementation Initiative in order to prepare our students to compete on a national and global level.
- 1.2 Match student needs to student instructional programming by implementing the Response to Intervention Program.
- 1.3 Shift our focus in the Alternative Education Program from "isolating" to "including" to ensure each student receives the resources to complete an education that is appropriate for him/her.
- 1.4 Promote a pro-active Guidance Counseling Program that empowers students to make responsible choices about their social, scholastic and future professional lives.
- 1.5 Create an Attendance and Truancy Program that allows students to stay in school to remain engaged in their education.
- 1.6 Enhance the Special Education Program, customizing it to each child's need and using individual data to design a path way for each child while bringing our program up to national standards.
- 1.7 Expand the Arts Program to introduce art education earlier and reinforce the program with community partners in the fine and performing arts.
- 1.8 Improve the English Language Learners Program to increase achievement among non-native English language students to ensure their success after grade 12.
- 1.9 Create a Pre-School Program that gives families access to the resources to properly prepare their children for their educational experience.

### Engage in Parent and Community Partnerships

- 2.1 Promote and create professional development opportunities to empower parents in the education of their children.
- 2.2 Increase parental and community member involvement by including them as participants in district-wide events, committees and memberships that solicit their feedback.
- 2.3 Develop programs and partnerships that bring parents and community members into schools.
- 2.4 Develop Parent Academy.

### Provide 21<sup>st</sup> Century Schools

- 3.1 Incorporate technology in the classrooms and in facility operations to ensure teaching, learning and administration benefit from current technological advancements.
- 3.2 Ensure the security and privacy of all students through dress and behavior.

## ORGANIZATION

- 3.3 Ensure that food services fully support the Healthy Mind = Healthy Body Initiative.
- 3.4 Direct appropriate resources to improve and maintain facilities, ensuring a more efficient, more smoothly operating, greener school district in all buildings and grounds.
- 3.5 Improve school transportation to ensure efficiency, safety and “trackability”.

### Support Professional Development and Accountability

- 4.1 Performance Criteria
- 4.2 Leadership Development Institute
- 4.3 Instructional Development Academy
- 4.4 Include support services as an important part of the “total package” of our school experience with similar expectations of performance as required in our core competencies.
- 4.5 Establish and maintain measurement criteria to be monitored regularly and consistently.
- 4.6 Establish communication criteria to ensure stakeholders are involved and engaged.
- 4.7 Draft and implement a professional induction program.
- 4.8 Set Standards of Service for All Employees.

### Run an Effective and Efficient Business Operation

- 5.1 Provide a balanced budget annually.
- 5.2 Increase customer service and provide quality human capital in human resources.
- 5.3 Increase school support without compromising internal controls.
- 5.4 Improve payroll efficiencies and productivity.
- 5.5 Leverage online systems to improve efficiencies in procurement.

## BOARD GOALS

- 1. Academic Readiness through the 5 Readiness Rocks with an emphasis on Preschool and College for All.  
*(This spending plan sustains the 7<sup>th</sup> period day and Preschool Investments & invests an additional \$2.5 million towards College & Career readiness.)*
- 2. Employability Readiness through development of 21st Century Soft Skills  
*(Through HS Redesign, investment in Career Academy Coaches.)*
- 3. Improvement of Middle School Instructional Model  
*(This spending plan will support the strategic initiatives around the Teaming Model, elective course enhancements, and curricular improvements within literacy and numeracy.)*
- 4. Continue to develop and execute a Long-Term Facilities Plan  
*(Of the \$250 million proposed spending plan, \$48.9 million is appropriated.)*

## ORGANIZATION

5. Address Safety in All Schools  
*(This spending plan sustains multi-pathways of instruction to bolster learning environments for alternative education- \$1 million)*
6. Support of 21st Century Technology  
*(This spending plan closes the gap on 21<sup>st</sup> Century technology and also invests in state of the art infrastructure for time and attendance.- \$2.7 million)*
7. Recruitment, Development, and Retainment of Diverse Talent  
*(The RPS205 Diversity Council is still crafting the strategic vision to implement this Board Goal. It will be included in FY 16 budget development.)*

The aforementioned Mission, Vision and Goals were adopted by the Board of Education in June of 2013.

### **Budgetary Control and Accounting Systems**

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single accounting entity. From an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other. Each entity is a separate “fund”. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with law, good accounting practice, special regulations, or other limitations.

The Board of Education shall adopt a budget at the second Board meeting in June. Proposed expenditures shall not exceed funds estimated to be available for the fiscal year as shown in the budget. Proposed expenditures may exceed funds estimated to be available only upon the affirmative vote of two-thirds of the entire Board of Education. For internal management purposes the budget is allocated at line item levels and built up into location, department, and program totals before being combined to create fund totals. The budget amounts reflected in the accompanying document represent the budgets as of the date this report was prepared. In any budget document where expenditures exceed revenues, fund balances have been pledged to support the budgeted expenditures.

The funds of the District are classified into three categories: governmental, proprietary (or business-type) and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**1. Governmental fund types** are used to account for the District’s general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general capital assets and the servicing of general long-term debt. Governmental fund types include the following:

## ORGANIZATION

- The **General Funds** are the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. The District uses two departmental accounts to summarize its operating fund activities: the Educational Funds (Education & Special Education), Grants and the Operations and Maintenance Account.
- The **Special Revenue Funds** account for the revenue sources that are legally restricted to expenditures for specific purposes. The District's special revenue funds consist of the Transportation Fund, the Municipal Retirement/Social Security Fund, the Tort Immunity Fund and the Working Cash Fund.
- The **Debt Service Fund** (Funds 3X- Bond and Interest Fund) accounts for the servicing of the general long-term debt of the District.
- The **Capital Project Funds** accounts for the acquisition of general capital assets or construction of major capital projects of the District. The District's capital project funds consist of the Fire Prevention and Life Safety Fund and the newly established Capital Fund (authorized to be created in January of 2012). Prior to FY 13 there had not been a material investment nor strategy to address the aging infrastructure. The FY 13 budget begins to address this needed area in a very deliberate fashion.

**2. Proprietary fund types** are used to account for activities for which a fee is charged to external users for goods or services. The proprietary fund for the District includes the following:

- The **Food Service Fund** (Fund 19) accounts for the activities of the District's food services, including the national school lunch program.

**3. Fiduciary fund types** are used to account for assets held by the District in a trustee capacity or as an agent on behalf of others. The fiduciary fund for the District consists of the following:

- The **Agency Funds** are custodial in nature and do not present results of operations or have a measurable focus. These funds are used to account for assets held by the District for others in an agency capacity. The District's agency funds consist of the Student Activity Fund and the Miscellaneous Account Fund.

In developing and evaluating the District's accounting system, consideration is given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance for the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. We believe that our internal accounting controls adequately safeguard District assets and provide reasonable assurance of the proper recording of financial data.

## ORGANIZATION

### **System of Classifying Revenue and Expenditures**

The revenues of the District are classified by fund and source. Revenues are grouped into three divisions: Local Sources, State Sources, Flow Through and Federal Sources. Some examples of major revenue sources in each division are: Local Sources – property taxes and interest on investments; State Sources – General State Aid, Categorical Aid (Special Education, Transportation and Bilingual) and Early Childhood; Federal Sources – Title I and IDEA (Individuals with Disabilities Education Act).

District expenditures are required by the State of Illinois to be classified by fund, function, and object. *Function* means the action or purpose for which a person or thing is used or exists. A general summary is as follows:

<u>Code</u>	<u>Denotes</u>
1000	Instruction
2000	Support Services
3000	Community Services
4000	Payment to Other Districts & Governmental Units
5000	Debt Service
7000	Sources of Funds
8000	Uses of Funds
9000	Other Economic Resources

The function codes above are utilized to desegregate between elementary and secondary instructional programs, between school based versus central office based support services, etc.

*Object* means the service or commodity obtained as the result of a specific expenditure. A general summary is as follows:

<u>Code</u>	<u>Denotes</u>
100	Salaries
200	Employee Benefits
300	Purchased Services
400	Supplies & Materials
500	Capital Outlay
600	Other Objects
700	Non-capitalized Equipment
800	Termination Benefits

The object codes above are utilized to desegregate between teacher salaries and administrative salaries, pension expenditures versus health care, etc.

## ORGANIZATION

### **The Budget Basis of Measuring available Revenues and Expenditures**

The basis of accounting refers to when revenue received and expenditures disbursed are recognized in the District's accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when it becomes susceptible to accrual, i.e., when it becomes "measurable and available". Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The District considers revenues available if they are collected within 60 days after year-end. Expenditures are recognized when the related fund liability is incurred, except for un-matured interest on general long-term debt which is recognized when due, and certain compensated absences which are recognized when the obligations are expected to be liquidated with available financial resources. Property and corporate personal property replacement taxes, charges for services, and interest are susceptible to accrual. Miscellaneous revenue items, which are not susceptible to accrual, are recognized as revenue only as they are received in cash.

Entitlements and grants are recognized as revenue at the time of receipt or earlier if susceptible accrual criteria are met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

### **Board Policies**

- 4.10 Operational Services- Fiscal and Business Management
- 4.15 Operational Services- Board Fund Balance Policy
- 4.20 Operational Services- Transfer of Funds

Operational services to include budget development can be found on the District website at <http://www2.rps205.com/District/BOE/Pages/GP-400.aspx>.

**Board Policy 4.10** sets forth the requirements for budget planning and adoption as follows:

### **Budget Planning**

The Superintendent shall present to the Board of Education, no later than the first Board meeting in May, a tentative budget with appropriate explanation. The budget shall set forth the estimated balance of funds available at the beginning of the fiscal year, the estimated receipts, and a plan for expenditures and obligations during the fiscal year for the financial support needed for the District's educational program. The District's budget shall be entered upon the Illinois State Board of Education's "School District Budget Form."

## ORGANIZATION

The administration crafts a budget development calendar annually to adhere to Board Policy 4.10. The calendar is presented to the Budget & Finance Subcommittee (a subcommittee of the Operations Committee) as a guideline for budget development, and the proposed draft budget is presented annually to the Operations Committee (a subcommittee of the Board of Education).

In presenting the budget to the various committees and subcommittees of the Board, the administration not only outlines significant spending changes that are being proposed, but it also highlights the instructional investments being made to further the pursuit of instructional excellence.

### Preliminary Adoption Procedures

After receiving the Superintendent's proposed budget, the Board of Education will set:

1. The date, place, and time for a public hearing on the proposed budget;
2. The date, place, and time for the proposed budget to be available to the public for inspection.

The Board of Education Secretary shall make arrangements to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing. At the public hearing, the proposed budget shall be reviewed and the public shall be invited to comment, question, or advise the Board of Education.

### Final Adoption Procedures

The Board of Education shall adopt a budget at the second Board meeting in June. Proposed expenditures shall not exceed funds estimated to be available for the fiscal year as shown in the budget. Proposed expenditures may exceed funds estimated to be available only upon the affirmative vote of two-thirds of the entire Board of Education.

The adoption of the budget shall be by roll call vote. The resolution adopting the budget shall be incorporated into the meeting's official minutes. Board of Education members' names voting yea and nay shall be recorded in the minutes.

A certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year (certified by the District's chief fiscal officer) must be filed with the county clerk within 30 days of the adoption of the budget.

The Superintendent shall make all preparations necessary in order for the Board to timely file its Certificate of Tax Levy, including preparation to comply with the Truth in Taxation Act. On or before the last Tuesday in December, a Certificate of Tax Levy shall be filed with the County Clerk. The Certificate lists the amount of property tax money to be provided for the various funds in the budget. The Superintendent shall prepare all documents and notices necessary for the Board to timely file its Certificate of Tax Levy.

## ORGANIZATION

Any amendments to the budget or certificate of tax levy shall be made as provided in The School Code and Truth in Taxation Act.

Where educational services are provided under a joint agreement, the governing board, regional superintendent, or school board responsible for joint agreement administration must adopt an annual budget by September 1 of the fiscal year. The adoption and content of the joint agreement budget follow requirements similar to those of school districts as provided for in Section 17-1 of The Illinois School Code (105 ILCS 5/17-1) which requires school district budgets in the state of Illinois be adopted by the Board of Education no later than September 30<sup>th</sup> of each fiscal year. Board Policy 4.10 fulfills the Illinois School Code requirement.

### Budget Amendments

The Board of Education may amend the budget by the same procedure as provided for in the original adoption.

### Implementation

The Superintendent is responsible for implementing the District's budget and shall provide the Board of Education with a monthly financial report by the second Operations Committee meeting and second Board meeting of each month. The total amount budgeted as the expenditure in each fund is the maximum amount which may be expended for that category, except when a transfer of funds is authorized by the Board of Education.

The Board of Education shall act on:

- all expenditures;
- all transfers from one fund to another;
- all transfers from one program to another;
- all expenditures which are to be charged to a contingency account, if such an account exists.

LEGAL REF.: 105 ILCS 5/10-17, 5/17-1 and 5/17-11.

35 ILCS 200/18-50.

35 ILCS 215/6-215/8.

CROSS REF.:

Adopted: March 11, 1997

Revised: June 12, 2001

April 23, 2002

**Board Policy 4.15** sets a minimum fund balance requirement.

Adequate financial planning is necessary to operate the schools and provide the highest quality educational programs possible, consistent with the financial resources available.

### Definitions

For purposes of this policy, Fund Balance is defined as follows:

The total fund balances of the Education, Operations & Maintenance, Transportation, and Working Cash funds less any reserve amount the use of which has been restricted

## ORGANIZATION

by the Board. In the event that the fund balance of the IMRF/SS Fund is less than zero, such negative amount shall be considered in the definition.

For purposes of this policy, Total Direct Expenditures are defined as follows:

Total expenditures from all direct sources, comprised of the Education, Operations & Maintenance, Transportation, IMRF/SS, and Working Cash Funds. Consistent with the manner in which Total Direct Expenditures are included in the District's Annual Financial Report which is submitted to the Illinois State Board of Education, Total Direct Expenditures shall not include the TRS On-Behalf Payments.

For purposes of this policy, Fund Balance Percentage is defined as follows:

Fund Balance/Total Direct Expenditures, rounded to nearest whole percentage.

Example: Fund Balance of \$45,000,000 and Total Expenditures of \$150,000,000 would be equal to a 30% Fund Balance.

Each Fiscal Year the Board of Education will evaluate the Fund Balance as a function of its budget process to determine the necessary process to abide by this policy.

### Minimum Fund Balance

To move forward with financial planning and operational budgeting initiatives, the Board of Education will target a Fund Balance Percentage of not less than 25% (representing approximately three months of operating expenses). The date of measurement shall be June 30 of each fiscal year, and the measurement shall be consistent with that reported in the District's Annual Financial Report filed with the Illinois State Board of Education.

If the Fund Balance Percentage falls below the target specified in this Policy, the goal of the Board of Education shall be to budget an annual surplus to restore the Fund Balance Percentage to not less than that target stated in this Policy. The Fund Balance Percentage should be considered relative to other necessary budgetary items such as normal building maintenance, adequate teacher allocation and desired educational initiatives. To this end the Board should foster community understanding of the various fiscal requirements to support this Fund Balance Policy, which may include budget reductions and/or tax increases through referenda from time to time.

### Use of Excess Funds in Fund Balance

For calculating the excess funds in the fund balance, the Board shall use the Fund Balance Percentage as defined in this Policy.

It is the policy of the Board that any Fund Balance in excess of the target described above should not be used to fund normal operating expenses, but may (in the discretion of the Board and as part of a Board-approved budget and appropriation process) be used only for the following purposes:

- (a) To fund capital improvements to District facilities; and/or
- (b) To fund new program initiatives (or expansions to existing programs) for not more than one year, in order to provide the District's administration time to determine the feasibility of the program and/or to explore sustainable funding options for the program; and/or

## ORGANIZATION

(c) To cover funding shortfalls for not more than one year while funding and/or programming changes are explored to permit the program to be continued within the District's Operating Budget.

LEGAL REF.: 105 ILCS 5/10-17, 5/10-22.33, 35 ILCS 100/18-55 et seq.

CROSS REF.: 4.10, 4.20

Adopted: June 12, 2012

**Board Policy 4.20** requires the Board of Education to approve all inter-fund loans and permanent transfers.

### Transfer of Funds

Interfund loans and transfers within funds shall be made only with Board of Education approval.

LEGAL REF.: 105 ILCS 5/10-22.33, 5/17-1, 5/20-5 and 5/20-8.

CROSS REF.: 4.30

Adopted: March 11, 1997

### Accounting Systems and Budgetary Control

In developing and evaluating the District's accounting system, consideration is given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance for the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. We believe that our internal accounting controls adequately safeguard District assets and provide reasonable assurance of the proper recording of financial data.

Budgetary control is maintained at line item levels and built up into location, department, and program totals before being combined to create fund totals. All actual activity compared to budget is reported to the District's Administrative team and to the Board of Education monthly. The reports compare year to date activity versus budget and prior year actual. Full disclosures are made if extraordinary variances appear during the year. The Board of Education has a balanced budget policy and each year strives to reach this goal.

As a recipient of federal and state financial assistance, the District also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

## ORGANIZATION

### **General Governmental Activities**

The general governmental activities include all services provided by the District. Included are the general, special revenue, debt service and capital project funds. The activities include all instructional, maintenance, and administrative costs of the District.

During the 2012-2013 school year, property taxes represented 40% of the revenue received by the District. State aid accounted for 42%, federal grants 11%, 5% from corporate taxes, and 2% from fees and other revenue.

The District is in great financial shape with a governmental fund balance of \$269.4 million. Revenues of \$394.1 million exceeded expenditures of \$380.9 by \$13.3 million in FY13. The fund balance includes \$101.5 million of other financing sources, most from a construction bond issuance. The 2012 tax levy was reduced by \$0.58 per \$100.00 of assessed valuation below where it would otherwise be, and the rate did not include the allowable CPI to give taxpayers some relief. The allowable 1.7% consumer price index increase for the 2013 levy will also not be taken.

### **Cash Management**

The District invests up to 100% of available cash, timing investment maturities to actual cash needs. In addition, all checking accounts are interest-bearing types. Investments are maintained according to the School Code of Illinois. All investments are collateralized beyond FDIC insurance limits.

The school treasurer is appointed annually by the Board of Education and authorizes all investment and cash transactions. Investment strategies are structured to obtain the best yield for all invested funds. The District bids out banking needs every three years and secures investment bids on a periodic basis. The District earned \$613,000 on all investments for the year ended June 30, 2013. The federal funds rate at 0.25% limited our ability to earn a better return.

### **Risk Management**

The District contracts for property, casualty, general liability, vehicle and professional liability insurance. The District is self-insured for the employees' medical and dental insurance. A second party administers benefit claims for the District self-insurance plan. The District also contracts for umbrella insurance coverage to provide for extraordinary claims and review its insurance programs annually.

### **Independent Audit**

The School Code of Illinois and the District require an annual audit of the financial statements of all funds of the District. The audit for the year ended June 30, 2013 was done by Baker Tilly, LLP, independent certified public accountants, who were selected by the District's Board of Education. Their report is available on the District's web page.

## ORGANIZATION

### **Internal Controls**

The basis for solid internal controls is a clearly delineated separation of duties. In compliance with Board policy 4.50- Payment Procedures, the Chief Financial Officer (who also serves as the Board Treasurer) presents to the Board a detailed listing of payables for their consideration and approval.

Internally, vendors can only be added by the Purchasing Department where all requests for goods and materials are reviewed to insure adherence to Board policy and state statutes. This also creates an internal control that substantially reduces the likelihood of fraudulent vendor payment. In an effort to capture savings associated with economies of scale, the Purchasing department secures pricing through a competitive process for goods and services that recur throughout the year.

Upon issuance of a purchase order or contract, the Purchasing Department hands the issued purchase orders to the Accounts Payable department for processing upon satisfactory receipt of goods and services and an invoice for payment.

The Illinois School Code, Section 5/8-16 calls for all vouchers, to include hiring of staff to be approved by the Board of Education. The payroll department sets employees up for pay after the Board has named employees by position type with the annual salary or stipend to be paid to employees.

Reconciliation of cash is performed by Treasury services. The Treasury department has no ability to pay vendors; only process wire transfers to established banking institutions.

All new bank accounts have to be approved by signature of the Board Treasurer, namely the Chief Financial Officer.

**ROCKFORD PUBLIC SCHOOLS  
FY 2015 OPERATING BUDGET  
CALENDAR**

<b>When</b>	<b>What</b>	<b>Who</b>
September 2, 2013	Approve General Fund Budget Calendar	Chiefs & Cabinet
September 11, 2013	Director/Executive Director Budget Training & Workshop	Budget & Finance
September 18, 2013	Director/Executive Director Budget Training & Workshop	Budget & Finance
September 23, 2013	Budget kick-off with Principals and Cabinet	Budget Office
October 7, 2013	Establish/Review Budget Assumptions	Chiefs & Cabinet
November 11, 2013	Budgets Due From Principals & Cabinet	Budget Office, Principals, Directors
November 18, 2013	Tentative Revenue Estimates Prepared	Budget & Finance
December 2, 2013	Budget Compilation	Budget Office
December 9, 2013	Draft I of FY 2015 Budget submitted to Superintendent & Chiefs	Budget Office
January 6-10, 2014	Budget Reviews w/ Principals and Cabinet	Budget Office
January 20, 2014	Budget & Finance Subcommittee- Overview of Budget Development/Priorities	Operations Committee
February 4, 2014	Draft I (incl. Budget & Finance Subcommittee input) discussed w/Ops	Board
February 4, 2014	If Balanced, prepare Resolutions. If not, adjust spending plan.	Budget Office
March 4, 2014	Operations Committee- Follow Up Discussion of Proposed Budget	Operations Committee
April 8, 2014	Resolution for Adoption of FY 2015 Budget & Hearing	Board
May 13, 2014	Resolution for Adoption of FY 2015 Budget & Hearing	Board
June 24, 2014	Public Hearing	Board
June 24, 2014	FY 2015 Budget Adoption	Board

## ORGANIZATION

### Educational Responsibility

Our budget is the educational plan of the District expressed in dollars and cents. It reveals through the allocation of resources the District's priority of educating children. As we are successful in fulfilling these responsibilities we support the District's efforts in educating children.

The budgeting process is a year round process that involves many people in the school system. There are several major budget activities that go on in the Rockford Public School District No. 205, which are planning, preparation, adoption/approval, implementation, and review and assessment.

### Planning

The planning activities include identifying and prioritizing educational needs and forecasting available resources to meet those needs. This segment requires intensive involvement of central office, instructional and operational staff year round.

### Preparation

Budget requests from the building level are based on educational plans, estimated resources, contractual requirements, and anticipated inflationary adjustments. Forecasting available resources will indicate whether the District's initial budget will suffer a shortfall.

### Adoption and Approval

The Superintendent shall present to the Board of Education, no later than the first Board meeting in May, a tentative budget with appropriate explanation. The budget shall set forth the estimated balance of funds available at the beginning of the fiscal year, the estimated receipts, and a plan for expenditures during the fiscal year for the financial support needed for the District's educational program. After receiving the Superintendents proposed budget, the Board of Education will set: 1) The date, place, and time for public hearing on the proposed budget; 2) The date, place, and time for the proposed budget to be available to the public for inspection (at least 30 days). After the budget hearing, changes can be made to reflect public input, and budget adoption at the second Board meeting in June is the final step.

### Implementation

The fiscal year of RPS begins July 1 and ends on June 30. RPS205 has an encumbrance driven accounting software that does not allow overspending of non-salary budget lines. The Human Resources department works closely with the Budget Office to ensure staffing is aligned to budgeted FTE's. Daily reviews and modifications of individual budgets ensure that the school District is on target with projected spending.

## ORGANIZATION

### Review and Assessment

The budget is an important management tool for all stakeholders. Monitoring of staffing and expenditures enables managers to keep track of how well their programs are being implemented and the rate at which funds are being expended.

The success of the budgeting process depends on many individuals throughout the school system fulfilling their responsibilities in a timely and appropriate manner.

## ORGANIZATION

### Capital Budget Development Overview

Prior to FY 13, no systemic capital budgeting process existed for RPS205 outside of Health & Life/Safety (HLS) eligible projects. The average age of facilities in RPS205 is 59.8 years old. A dime levy currently exists to support eligible HLS projects and generates approximately \$1.1 million per year. Also embedded in Life/Safety Funds are the remaining proceeds from a \$10.4 million (Fund 93) HLS bond issue from September 2010. The FY 15 budget is expected to exhaust the balance (\$2.2 million) of the \$10.4 million issue.

In November of 2012 the community overwhelmingly supported a General Obligation Bond referendum totaling \$139 million, the largest in the history of the school system. In April of 2013, following a successful bond rating increase (AA-), the first portion of the approved \$139 million in bonds was sold (\$99.9 million). Approximately \$46.8 million of the \$99.9 million is expected to be spent during FY 15.

In January 2012 the Board approved a Fund Balance transfer from the Education Fund of \$10 million to seed a Capital Fund (Fund 64). In December of 2012 the Board approved an additional Fund Balance transfer from the Education Fund of \$15 million to the newly created Capital Fund. A \$5 million transfer was approved in January of 2014, and finally a \$20 million transfer was approved in June 2014 for a grand total of \$50 million. The FY 15 budget has no appropriation of these funds for expenditure.

The catalyst for all capital improvements in RPS205 is the 10 Year Facilities Plan, which was organized during the FY 12 school year by the Operations department with input from a myriad of business professionals, administrators, teachers, parents and students. The plan is presented in Phases I through III, and all inclusive represented needs exceeding \$311 million.

A revision of the Phase I 10 Year Facilities Plan calls for proposed expenditures of approximately \$250 million on projects to create 21<sup>st</sup> Century Learning Environments (the 3<sup>rd</sup> Readiness Rock) for the school system and to address deferred maintenance District-wide. The proposed funding sources to fund Phase I of the plan are as follows:

<u>Source of Funds</u>	<u>Amount</u>	<u>Fund Number</u>
• General Obligation Bond Sale	\$139 million	60
• Fund Balance Transfer	\$50 million	64
• Alternative Revenue Bond Sale	\$25 million	6X (to be determined)
• HLS Bond Sale	\$18 million	9X (to be determined)
• Corp. Personal Property Tax	\$ 9 million	64
• Operations & Maintenance Fund	\$ 5 million	20
• HLS Recurring Levy	\$ 4 million	92
Total Capital Proceeds	\$250 million	

## ORGANIZATION

The 10 Year Facilities Review will be the cornerstone for capital budget planning for RPS205 for the next decade.

### Capital Budget Development

Given the identified resources available to create 21<sup>st</sup> century learning environments for students, the capital budget is developed with student safety in mind, and where possible injecting the latest state of the art equipment. With a comprehensive study in hand, the capital budget is developed around the priorities of:

- Safety
- Instructional Environment
- Return on Investment
- Savings

In the fall of each year the Operations department presents to the Finance department the proposed list of projects to be let for public bid for the ensuing year, and the proposed funding stream to support the initiatives. The proposed spending plan is submitted to the Operations Committee of the Board of Education, and eventually to the full Board.

Upon approval by the Board of Education, the Finance department appropriates the proposed capital spending plan in the fund, function and object to accurately capture the expenditure during budget development.

New space is being added to all 4 comprehensive high schools, as well as 18 elementary locations.

A summary of the investments by school, as well as a list of capital projects by school for the next 5 years is presented in the Financial Section of the budget document.

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## ORGANIZATION

### Rockford Public School District #205

#### FUND NAMES AND PURPOSE

<u>10- Education</u>	Is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Education Fund budgeted revenues are <b><u>\$237,458,237</u></b> and budgeted expenditures are <b><u>\$219,760,478.</u></b>
<u>17- Special Education</u>	Accounts for the costs of educating all students with an Individualized Education Plan (IEP). Special Education Fund budgeted revenues are <b><u>\$47,318,737</u></b> and budgeted expenditures are <b><u>\$68,614,175.</u></b>
<u>18- Grants</u>	Accounts for all revenues and expenditures associated with both state and federal grants. Grants Fund budgeted revenues are <b><u>\$38,191,781</u></b> and budgeted expenditures are <b><u>\$38,191,781.</u></b>
<u>19- Food Service</u>	Accounts for the activities of the District's food services, including the national school lunch program. Food Service Fund budgeted revenues are <b><u>\$12,708,284</u></b> and budgeted expenditures are <b><u>\$12,447,696.</u></b>
<u>2X- Ops. &amp; Maintenance</u>	Accounts for the costs of maintaining buildings and grounds to include central office. Also, accounts for the cost for utilities of the District. Operations & Maintenance Fund budgeted revenues are <b><u>\$25,425,809</u></b> and budgeted expenditures are <b><u>\$24,029,402.</u></b>
<u>3X- Debt Service</u>	Accounts for the resources accumulated and payments made for the principal and interest on long-term general obligation debt. Debt Service Fund budgeted revenues are <b><u>\$14,523,864</u></b> and budgeted expenditures are <b><u>\$14,315,000.</u></b>
<u>40- Transportation</u>	Accounts for the resources accumulated and payments made to provide student transportation services. Transportation Fund budgeted revenues are <b><u>\$23,356,151</u></b> and budgeted expenditures are <b><u>\$22,625,250.</u></b>
<u>5X- IMRF/ FICA</u>	Accounts for the District portion of IMRF and FICA expenditures based on employee earnings. IMRF/FICA Fund budgeted revenues are <b><u>\$6,347,184</u></b> and budgeted expenditures are <b><u>\$9,480,754.</u></b>

## ORGANIZATION

### 6X- Capital Projects

Accounts for activity in the Board-seeded capital improvements fund and the Bond Proceeds from the April 2013 issuance. The fund was created by a general fund reserve transfer of \$30 million, and a separate Capital fund accounts for the \$99.9 million of bond proceeds. Capital Projects Fund budgeted revenues are **\$3,069,151** and budgeted expenditures are **\$46,805,052**.

### 70- Working Cash

Accounts for the resources accumulated to enable the District to have, on hand at all times, sufficient cash to meet the demands of ordinary and necessary expenditures. Working Cash Fund budgeted revenues are **\$1,813,419** and budgeted expenditures are **\$747,307**.

### 80- Tort Immunity

Accounts for the resources accumulated and payments made to provide legal services, workman's compensation, liability insurance and unemployment insurance etc. Tort Immunity Fund budgeted revenues are **\$6,823,024** and budgeted expenditures are **\$8,241,588**.

### 9X- Life Safety

Accounts for the resources accumulated and payments made to address life and/or safety expenditures. Life Safety Fund revenues are **\$1,576,179** and budgeted expenditures are **\$3,323,386**. For FY 15, expenditures reflect a spend-down of bond proceeds received in September of 2010.

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# ROCKFORD PUBLIC SCHOOL DISTRICT 205

## FY 2015- REVENUE ASSUMPTIONS & KNOWN EXPENDITURES

### REVENUE ASSUMPTIONS

#### LOCAL

Property Taxes	No CPI is expected per Board directive so local property tax revenue shall remain flat in FY 15 over FY 14.
CPPRT	Admin expects similar revenue for FY 15, though some of the CPPRT has to be earmarked to fund the Capital Plan (\$3 million per year).

#### STATE

GSA	Proration likely to continue. Because the GSA formula is partially derived through the impact of property values (falling values require more funding from the state), full funding is unlikely. 11% proration used for FY 15.
Categorical Aid	5 Categorical Aid payments were posted in FY 13; thus, 4 Categorical Aid payments are expected in FY 15 with increases expected in Special Education.
Early Childhood	Expected to mirror the FY 14 grant award.

#### FEDERAL

Federal funding expected to mirror FY 14 with the exception of 21<sup>st</sup> Century grants which expire in FY 14, and \$1 million less in Title I carryover.

### EXPENDITURE KNOWNNS

#### SALARIES

Teachers-	3.1% increase to base salaries.
Para's-	Anticipating a 2% increase to base above FY 14 actual cost.
Clerical-	Anticipating a 2% increase, as aligned to the existing CBA.
Bus Drivers-	Anticipating a 3.2% increase in alignment with the existing CBA; the .2% is to account for longevity increases.
*NS Workers-	Anticipating a 2% increase to base above FY 14 actual cost.
RBMA-	Anticipating a 2% increase for the Trades workers.

Non Certified Administrators- CPI in the budget as a placeholder.

Certified Administrators- CPI in the budget as a placeholder.

NS = Nutrition Services

#### BENEFITS

Health Care-	Because of FY 14 trend to date and negotiation strategies with CBU's, cost containment is expected for all employees given the increased premiums.
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## ROCKFORD PUBLIC SCHOOL DISTRICT 205

### FY 2015- REVENUE ASSUMPTIONS & KNOWN EXPENDITURES

- IMRF/TRS- 11.26% IMRF rate (per IMRF for 2014), and 9.4% for Teachers. Grant Federal TRS Rate will decrease from 35.14% to 7%, which will provide some flexibility.
- SS/Medicare- Commensurate benefit applicable to employee types at a consolidated rate of 7.65%.

#### PURCHASED SERVICES

- Fund 40- Appropriations for Purchased Services in the Transportation budget are presented in FY 15 that better reflect transportation activities.
- Continued spend-down of capital dollars will result in A&E expenditures.

#### SUPPLIES & MATERIALS

- \$1 million increase in O&M to insure the district does not fall back to deferred maintenance.

#### CAPITAL OUTLAY

- In support of the adopted 10 Year Facilities Plan, \$48.9 million is appropriated to continue implementation.
- \$1 million investment in technology to begin a refresh to personal computers, and an additional \$1 million to purchase a new Time & Attendance software system. This is critical in adhering to the Affordable Care Act in determining employee eligibility for health care.

#### OTHER OBJECTS

- Continued support of Charter Schools- \$10.3 million in FY 15.
- Fund 17- Residential Tuition expenditures comprise \$6.8 million.
- Fund 3X- Debt Service retirement- \$15.2 million

#### OTHER SOURCES/USES

- Fund 18- \$351,674 is expected to be transferred from Fund 10 to Fund 18 in support of Early Childhood.
- Fund 70- \$725,000 is expected to be transferred between funds as earnings on investments.

**NOTE:**                      **Very aggressive assumptions in salary lines in an effort to contain certain program cost increases and to change the delivery of services.**

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**CONSOLIDATED STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET**  
**CONSOLIDATED**

Fund Number(s)	GOVERNMENTAL FUND GROUP										TOTALS
	10 & 17	18	40	2X	6X	9X	3X	50 & 51	19	80	70
Description	Education & Special Ed Funds	Grants Fund	Transportation Fund	Op & Maint. Fund	Capital Fund	Life/Safety Fund	Debt Svc. Funds	IMRF/FICA Funds	Food Service Fund	Tort Immunity Fund	Working Cash Fund
<b>REVENUE</b>											
LOCAL REVENUES	\$ 118,308,888	\$ -	\$ 10,388,198	\$ 24,660,914	\$ 3,069,151	\$ 1,576,179	\$ 14,523,864	\$ 6,347,184	\$ 1,528,000	\$ 6,748,123	\$ 1,813,419
FLOW THROUGH REVENUES	52,279,347	2,038,449	-	17,588	-	-	-	-	340,284	74,901	-
STATE REVENUES	111,343,740	11,149,000	12,967,953	-	-	-	-	-	340,000	-	-
FEDERAL REVENUES	2,845,000	24,652,659	-	-	-	-	-	-	10,500,000	-	-
OTHER SOURCES/USES	-	351,674	-	747,307	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 284,776,974</b>	<b>\$ 38,191,781</b>	<b>\$ 23,356,151</b>	<b>\$ 25,425,809</b>	<b>\$ 3,069,151</b>	<b>\$ 1,576,179</b>	<b>\$ 14,523,864</b>	<b>\$ 6,347,184</b>	<b>\$ 12,708,284</b>	<b>\$ 6,823,024</b>	<b>\$ 1,813,419</b>
											<b>\$ 418,611,820</b>

**EXPENDITURES**

Description	Education & Special Ed Funds	Grants Fund	Transportation Fund	Op & Maint. Fund	Capital Fund	Life/Safety Fund	Debt Svc. Funds	IMRF/FICA Funds	Food Service Fund	Tort Immunity Fund	Working Cash Fund	TOTALS
SALARIES	\$ 148,600,317	\$ 19,696,263	\$ 7,871,451	\$ 3,181,855	\$ -	\$ 156,831	\$ -	\$ -	\$ 4,173,596	\$ 488,484	\$ -	\$ 184,168,807
EMPLOYEE BENEFITS	51,143,825	6,044,572	3,468,828	762,749	-	25,051	-	9,480,754	2,037,965	95,193	-	73,058,939
TRS BEHALF FLOW THROUGH	52,279,347	2,038,449	-	17,588	-	-	-	-	340,284	74,901	-	54,750,568
PURCHASED SERVICES	8,228,788	6,130,749	4,848,171	11,620,315	2,583,052	316,000	-	-	522,900	7,533,000	-	41,782,974
SUPPLIES & MATERIALS	6,640,694	4,281,748	4,134,700	6,522,895	-	5,000	-	-	5,287,951	-	-	26,852,988
CAPITAL OUTLAY	2,661,848	-	2,302,100	1,924,000	44,222,000	2,820,504	-	-	55,000	-	-	53,985,452
OTHER OBJECTS	18,018,161	-	-	-	-	-	14,315,000	-	50,000	50,000	-	32,433,161
TERMINATION BENEFITS	450,000	-	-	-	-	-	-	-	-	-	-	450,000
OTHER SOURCES/USES	351,674	-	-	-	-	-	-	-	-	-	747,307	1,098,981
<b>TOTAL EXPENDITURES</b>	<b>\$ 288,374,653</b>	<b>\$ 38,191,781</b>	<b>\$ 22,625,250</b>	<b>\$ 24,029,402</b>	<b>\$ 46,805,052</b>	<b>\$ 3,323,386</b>	<b>\$ 14,315,000</b>	<b>\$ 9,480,754</b>	<b>\$ 12,447,696</b>	<b>\$ 8,241,588</b>	<b>\$ 747,307</b>	<b>\$ 468,581,870</b>

<b>Incr./ (Decr.) in Reserves</b>	\$ (3,597,679)	\$ 0	\$ 730,900	\$ 1,396,407	\$ (43,735,901)	\$ (1,747,207)	\$ 208,864	\$ (3,133,570)	\$ 260,588	\$ (1,418,564)	\$ 1,066,112	\$ (49,970,050)
Capital Reserve Spend Down					\$ 46,805,052	\$ 2,165,000						\$ 48,970,052
<b>Beginning Fund Balance</b>	<b>\$ 82,248,690</b>	<b>\$ 2,271,898</b>	<b>\$ 15,699,809</b>	<b>\$ (4,851,113)</b>	<b>\$ 83,322,296</b>	<b>\$ 1,704,125</b>	<b>\$ 6,435,771</b>	<b>\$ 2,192,084</b>	<b>\$ 435,755</b>	<b>\$ 9,604,250</b>	<b>\$ 29,649,403</b>	<b>\$ 228,712,966</b>
<b>Ending Fund Balance (proj)</b>	<b>\$ 78,651,010</b>	<b>\$ 2,271,898</b>	<b>\$ 16,430,709</b>	<b>\$ (3,454,706)</b>	<b>\$ 39,586,395</b>	<b>\$ (43,083)</b>	<b>\$ 6,644,635</b>	<b>\$ (941,487)</b>	<b>\$ 696,343</b>	<b>\$ 8,185,686</b>	<b>\$ 30,715,515</b>	<b>\$ 178,742,916</b>

NOTE (1): The Capital and Life/Safety Funds reflect a spend down of Bond proceeds received in FY 13 and FY 11, respectively.

NOTE (2): A new Time & Attendance system is expected to cost \$1 million.

Deficit	\$ (999,999)
1 Time Spend	\$ (1,000,000)
Surplus/(Deficit)	\$ 1

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**CONSOLIDATED**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 191,533,723	\$ 196,338,810	\$ 193,273,536	\$ 186,878,854	\$ 188,963,919	45%
42000	FLOW THROUGH REVENUES	35,080,631	34,235,363	39,673,701	43,067,488	54,750,568	13%
43000	STATE REVENUES	121,078,249	110,870,334	128,665,854	120,123,203	135,800,693	32%
44000	FEDERAL REVENUES	44,573,965	48,815,675	44,911,580	39,969,900	37,997,659	9%
47000	OTHER SOURCES/USES	11,129,128	12,620,475	116,976,064	1,384,948	1,098,981	0%
<b>TOTAL REVENUES</b>		<b>\$ 403,395,695</b>	<b>\$ 402,880,657</b>	<b>\$ 523,500,735</b>	<b>\$ 391,424,392</b>	<b>\$ 418,611,819</b>	<b>100%</b>

**EXPENDITURES**

Obj	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 167,518,888	\$ 155,192,361	\$ 170,274,287	\$ 172,106,912	\$ 184,168,807	39%
52000	EMPLOYEE BENEFITS	79,629,950	68,621,731	69,097,691	76,283,720	73,058,939	16%
52000	TRS BEHALF FLOW THROUGH	35,080,631	34,235,363	39,673,701	43,067,488	54,750,568	12%
53000	PURCHASED SERVICES	37,079,487	38,470,725	38,686,842	37,471,354	41,782,974	9%
54000	SUPPLIES & MATERIALS	25,901,881	24,437,132	26,281,501	27,284,849	26,852,988	6%
55000	CAPITAL OUTLAY	6,216,914	13,219,122	16,408,900	44,537,359	53,985,452	12%
56000	OTHER OBJECTS	28,769,250	33,389,686	34,311,084	30,889,082	32,433,161	7%
58000	TERMINATION BENEFITS	665,605	351,230	47,465	450,000	450,000	0%
58100	OTHER SOURCES/USES	-	11,686,436	15,457,098	1,359,088	1,098,981	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 380,862,606</b>	<b>\$ 379,603,786</b>	<b>\$ 410,238,569</b>	<b>\$ 433,449,851</b>	<b>\$ 468,581,870</b>	<b>100%</b>
Capital Reserve Spend Down					\$ (42,025,000)	\$ (48,970,052)	
<b>Incr./ (Decr.) in Reserves</b>		\$ 22,533,089	\$ 23,276,871	\$ 113,262,166	\$ (459)	\$ (1,000,000)	
<b>BEGINNING FUND BALANCE</b>		\$ 111,666,300	\$ 134,199,389	\$ 157,476,260	\$ 270,738,426	\$ 228,712,967	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ 134,199,389</b>	<b>\$ 157,476,260</b>	<b>\$ 270,738,426</b>	<b>\$ 228,712,967</b>	<b>\$ 178,742,916</b>	

Note 1- The proposed reserve pledge of \$1 million will be used to purchase a new time and attendance system to have the Board ready for implementation of the Affordable Care Act (ACA) in calculating all employee work hours. The current system was purchased in 2000 and does not provide the functionality needed to adhere with the new ACA requirements.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**CONSOLIDATED**

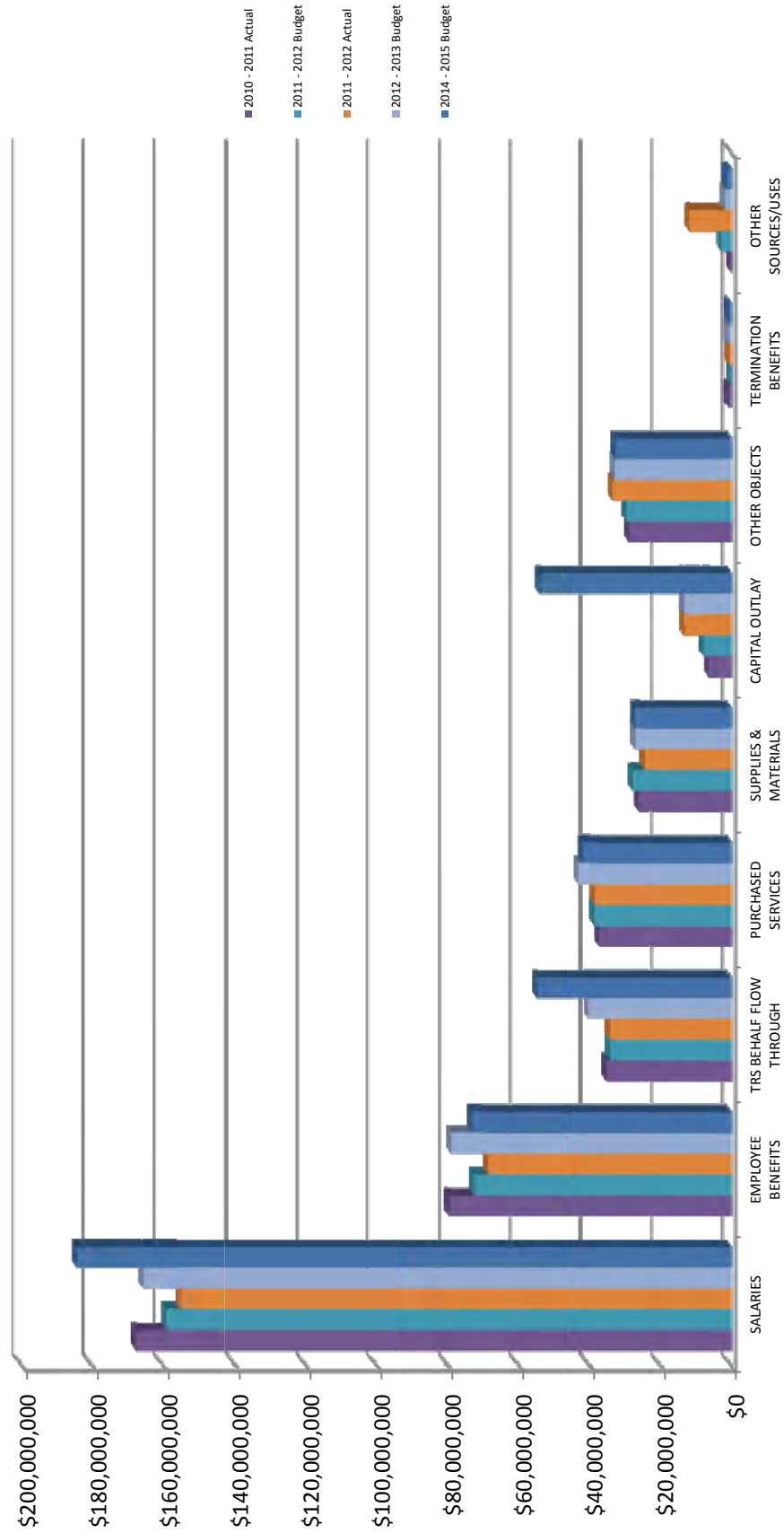
**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51100	REGULAR K-12 PROGRAMS	\$ 135,067,994	\$ 120,424,624	\$ 130,965,445	\$ 131,068,868	148,545,190	32%
51200	SPECIAL EDUCATION PROGRAMS	57,288,973	53,839,852	58,962,945	55,093,332	64,655,585	14%
51300	ADULT EDUCATION	474,971	576,993	390,092	310,382	169,133	0%
51400	CAREER & TECHNICAL ED	2,614,521	2,762,645	2,870,727	3,414,546	3,435,724	1%
51500	INTERSCOLASTIC PROGRAMS	1,863,738	1,614,413	1,749,762	693,314	3,300,467	1%
51600	GIFTED & SUMMER PROGRAMS	4,822,076	4,297,739	5,116,265	5,512,552	5,597,970	1%
51700	DRIVER EDUCATION	-	182,305	246,572	208,618	314,753	0%
51800	BILINGUAL PROGRAMS	10,165,202	9,843,095	10,443,730	12,835,138	11,312,164	2%
51900	TRUANT/ALT ED	5,519,067	4,649,655	4,317,237	4,671,869	4,216,015	1%
52100	SUPPORT SERVICES- PUPILS	20,542,361	18,789,002	20,486,227	22,394,614	20,507,740	4%
52200	SUPPORT SERVICES- INST. STAFF	12,704,815	11,869,632	13,447,693	16,702,489	16,038,856	3%
52300	SUPPORT SERVICES- GEN ADMIN	7,347,879	8,671,631	8,833,620	9,370,219	8,027,034	2%
52400	SUPPORT SERVICES- SCHL ADMIN	16,866,918	14,816,844	15,819,847	17,818,244	17,814,989	4%
52500	SUPPORT SERVICES- BUSINESS	67,031,019	72,748,709	74,378,074	108,711,602	121,482,704	26%
52600	SUPPORT SERVICES- CENTRAL	7,472,280	10,314,150	12,290,760	13,324,414	14,176,016	3%
52900	SUPPORT SERVICES- OTHER	1,742,144	1,520,238	2,290,483	505,994	299,617	0%
53000	COMMUNITY SERVICES	1,805,125	1,808,888	1,916,082	1,617,839	1,882,871	0%
53300	CIVIC SERVICES	663,634	252,389	391,248	389,958	451,324	0%
53500	CUSTODY & CHILD CARE SERV	165,675	151,040	152,952	167,994	157,182	0%
53700	NONPUBLIC SCHOOL PUPILS' SERV	441,095	407,059	614,535	403,961	428,245	0%
54100	PAYMENTS TO IN-STATE	8,320,199	10,413,929	11,308,279	11,694,816	10,354,312	2%
55100	INTEREST ON ST DEBT	3,325,263	2,526,728	1,788,895	980,000	1,507,500	0%
55200	INTEREST ON LT DEBT	13,760,834	14,750,000	16,000,000	14,200,000	12,807,500	3%
55300	PRINCIPAL ON LT DEBT	-	-	-	-	-	0%
57100	TRANSFERS TO VARIOUS FUNDS	916,528	12,450,326	15,457,098	1,349,948	1,098,981	0%
<b>GRAND TOTAL</b>		<b>\$ 380,922,311</b>	<b>\$ 379,681,886</b>	<b>\$ 410,238,568</b>	<b>\$ 433,440,711</b>	<b>\$ 468,581,870</b>	<b>100%</b>

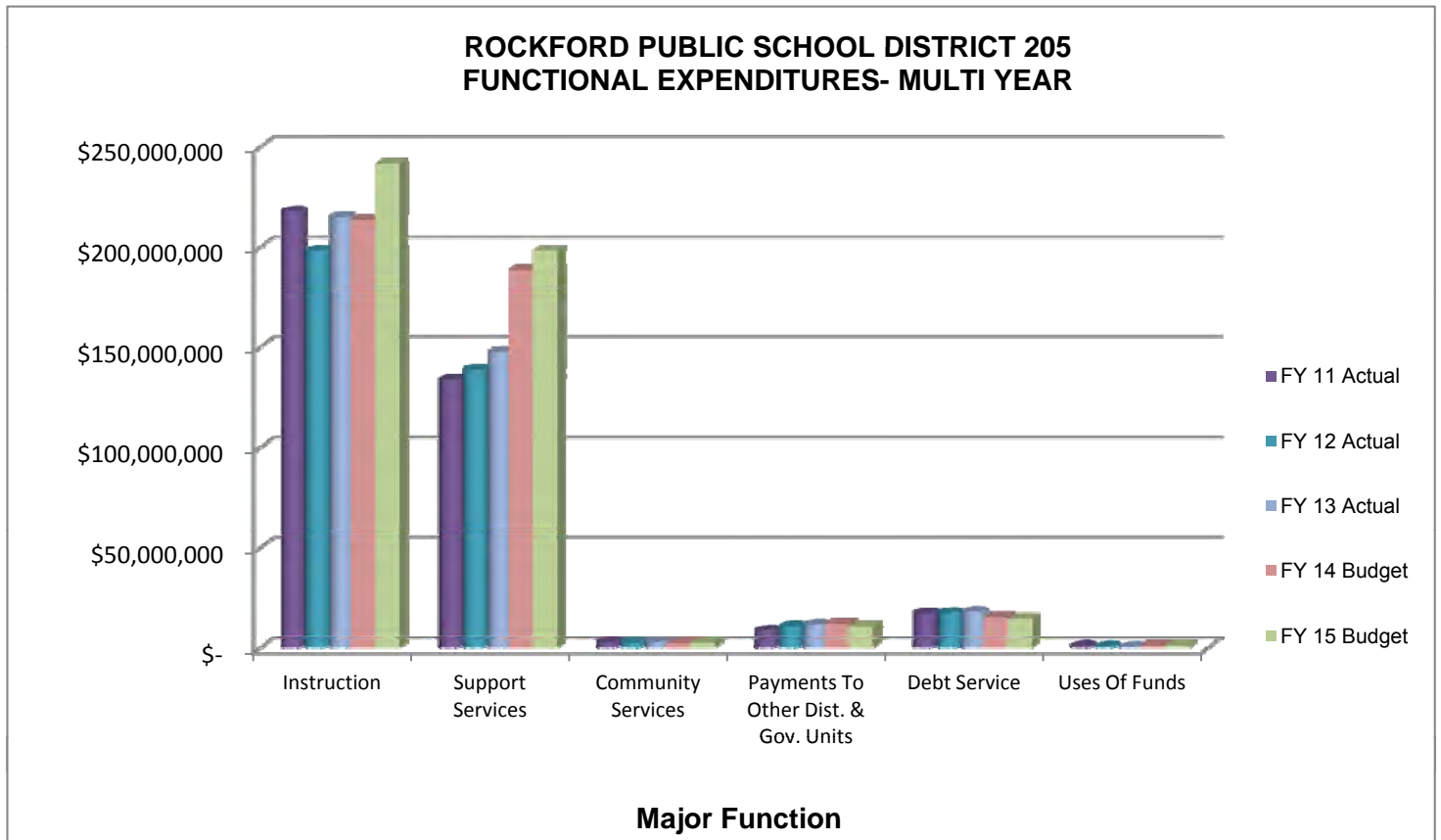
NOTE: Business Services includes Transportation- \$22.6 million, Life/Safety- \$3.3 million, Nutrition Services- \$11 million  
Operations & Maintenance- \$24 million, Capital Improvements- \$46.8 million, Insurance Lines- \$4 million and  
Security Services- \$3 million.

# ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205 CHART OF EXPENDITURES BY MAJOR OBJECT (ALL FUNDS) MULTI YEAR

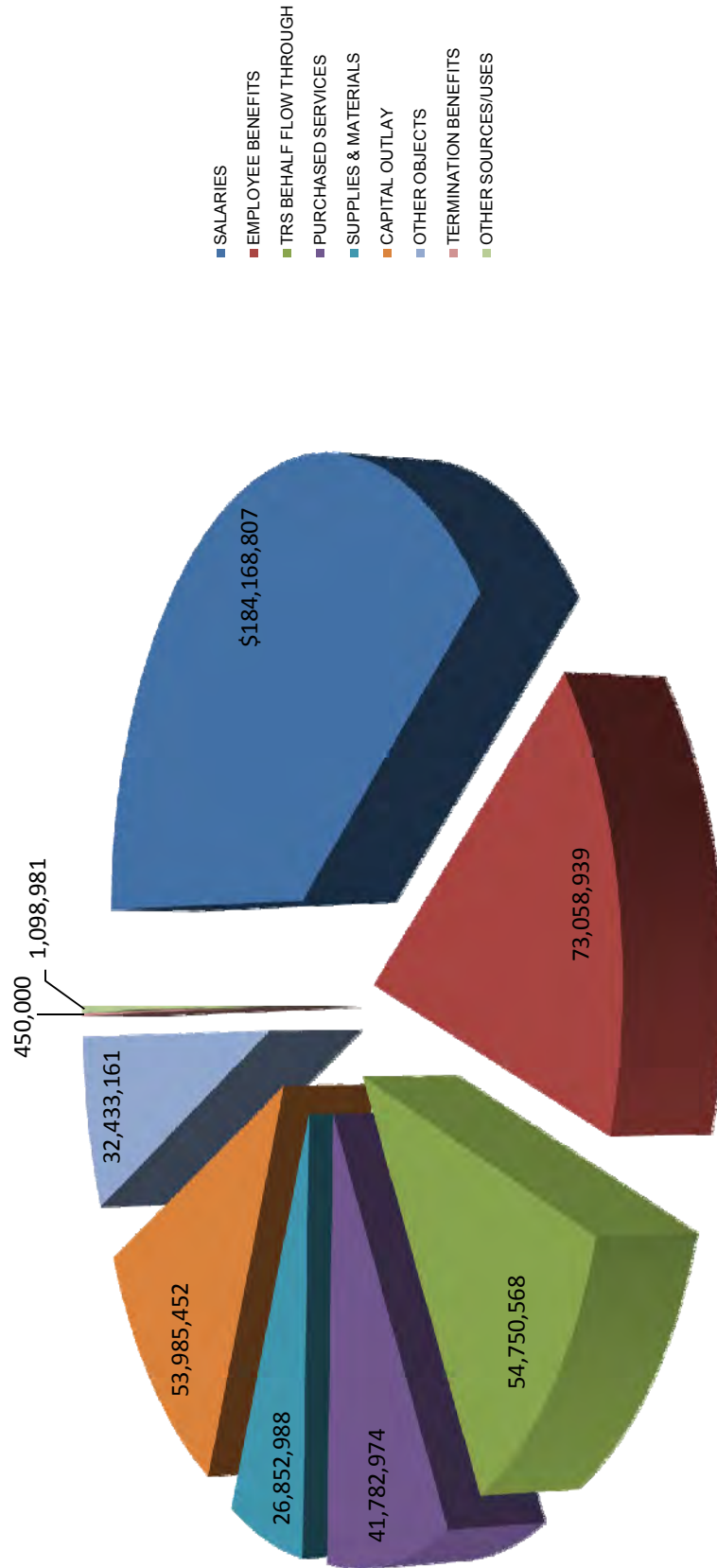


**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**Multi Year Function Summary**  
**FY 2011 - FY 2015**

Func.	Description	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget	% of Total
51000	Instruction	\$ 217,816,579	\$ 198,191,323	\$ 215,062,775	\$ 213,808,619	\$ 241,546,999	52%
52000	Support Services	133,707,379	138,730,207	147,546,705	188,827,576	198,346,956	42%
53000	Community Services	3,075,530	2,619,376	3,074,817	2,579,752	2,919,622	1%
	Payments To Other Dist. &						
54000	Gov. Units	8,320,199	10,413,929	11,308,279	11,694,816	10,354,312	2%
55000	Debt Service	17,086,096	17,276,728	17,788,895	15,180,000	14,315,000	3%
58000	Uses Of Funds	916,528	685,787	457,098	1,349,948	1,098,981	0%
<b>TOTAL</b>		<b>\$ 380,922,311</b>	<b>\$ 367,917,350</b>	<b>\$ 395,238,569</b>	<b>\$ 433,440,711</b>	<b>\$ 468,581,870</b>	<b>100%</b>



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205  
FY 2015 EXPENDITURE CHART BY MAJOR OBJECT- (ALL FUNDS)



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205  
BOARD POLICY- 4.15- BOARD FUND BALANCE POLICY  
PROFORMA  
RESERVES vs. PROJECTED EXPENDITURES

FUND Name	Fund	6/30/11 Reserves	6/30/12 Reserves	6/30/13 Reserves	Estimate 6/30/14 Reserves	Estimate 6/30/2015
Education Fund	10	\$ 85,498,402	\$ 100,860,100	\$ 92,317,530	\$ 82,248,690	\$ 73,651,010
Grants Fund	18	(2,740)	5,900	48,490	2,271,898	2,271,898
Food Services	19	3,833,771	2,927,100	1,429,115	435,755	696,343
O& M Fund	20	(7,582,144)	(7,400,700)	(8,330,025)	(4,851,113)	(3,454,706)
Transportation Fund	40	4,057,799	1,531,800	9,361,866	15,699,809	16,430,709
Working Cash Fund	70	25,956,733	27,281,500	28,510,260	29,649,403	30,715,515
Grand Total Reserves		\$ 111,761,821	\$ 125,205,700	\$ 123,337,236	\$ 125,454,441	\$ 120,310,770
Expenditures	Fund	6/30/11 Exp.	6/30/12 Exp.	6/30/13 Exp.	Estimate 6/30/14 Exp.	Estimate 6/30/15 Exp.
Education Fund	10	\$ 247,285,351	\$ 225,578,200	\$ 271,658,778	\$ 267,019,713	\$ 288,374,653
Grants Fund	18	46,146,797	49,412,800	43,349,295	38,473,603	38,191,781
Food Services	19	12,731,837	12,960,700	13,913,411	13,048,187	12,447,696
O& M Fund	20	19,941,518	23,432,000	25,562,808	21,427,170	24,029,402
Transportation Fund	40	20,953,075	20,011,500	18,411,836	17,789,818	22,625,250
Working Cash Fund	70	676,845	1,881,600	457,098	725,000	747,307
Applicable Expenditures		\$ 347,735,423	\$ 333,276,800	\$ 373,353,226	\$ 358,483,491	386,416,090
TRS Behalf Flow Through		\$ (35,080,700)	\$ (34,235,300)	\$ (30,289,736)	\$ (43,067,488)	(54,750,568)
ACTUAL Applicable Expenditures		\$ 312,654,723	\$ 299,041,500	\$ 343,063,490	\$ 315,416,003	\$ 331,665,521
Ratio of Reserves to Exp.		36%	42%	36%	40%	36%

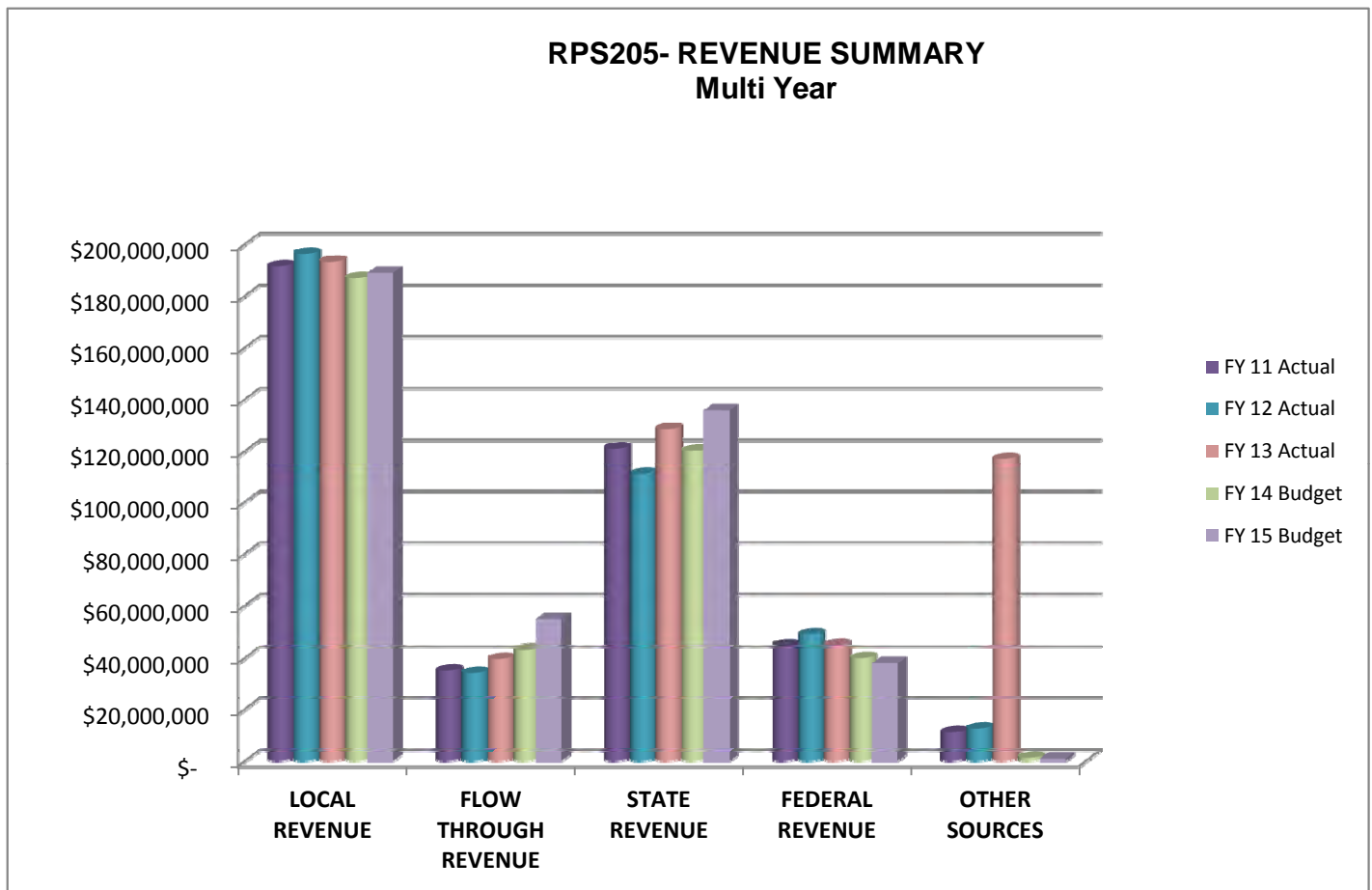
<b>Board Policy Statement</b>	<b>25%</b>	<b>25%</b>	<b>25%</b>	<b>25%</b>
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25% Policy Requirement	\$ 78,163,681	\$ 74,760,375	\$ 85,765,873	\$ 78,854,001	\$ 82,916,380
Excess/(Deficit) in Reserves versus Policy	\$ 33,598,140	\$ 50,445,325	\$ 37,571,364	\$ 46,600,440	\$ 37,394,390

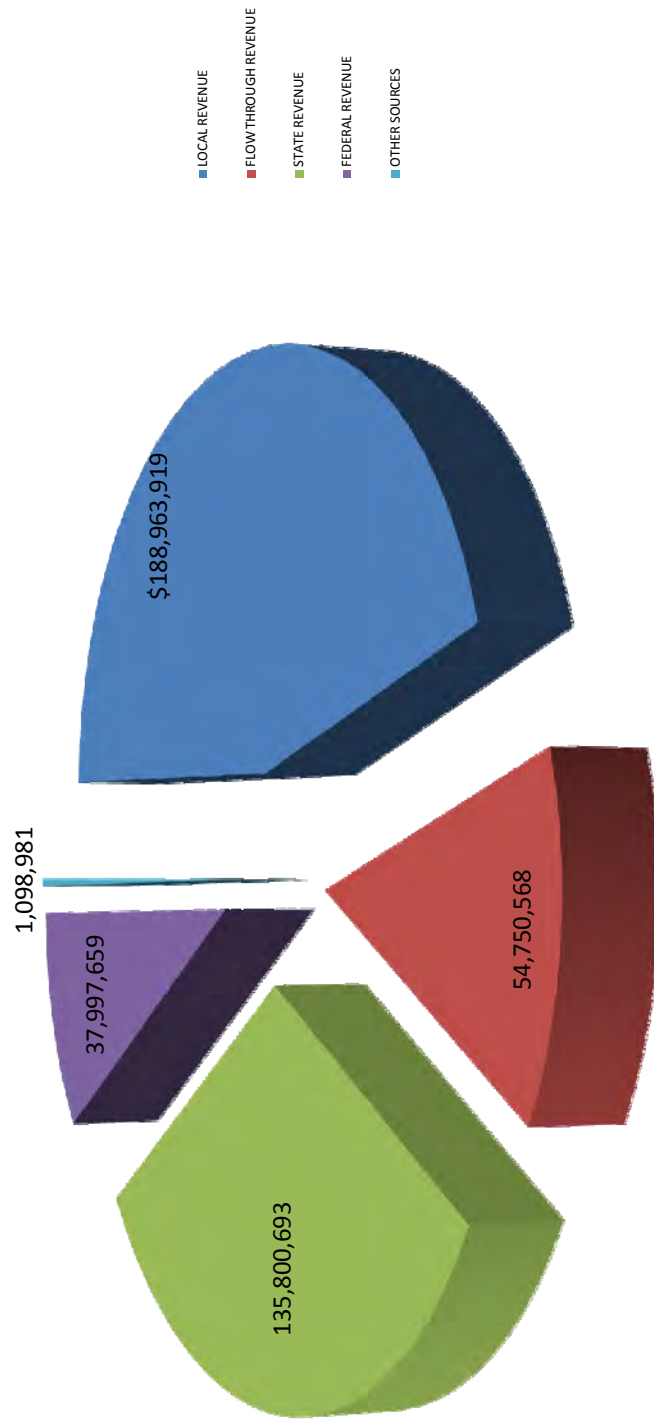
**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**MULTI YEAR REVENUE SUMMARY**  
**ALL FUNDS**  
**FY 11 - FY 15**

GENERAL	DESCRIPTION	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget
41000	LOCAL REVENUE	\$ 191,533,723	\$ 196,338,810	\$ 193,273,536	\$ 186,878,854	\$ 188,963,919
42000	FLOW THROUGH REVENUE	35,080,631	34,235,363	39,673,701	43,067,488	54,750,568
43000	STATE REVENUE	121,078,249	110,870,334	128,665,854	120,123,203	135,800,693
44000	FEDERAL REVENUE	44,713,638	48,815,675	44,911,580	39,969,900	37,997,659
47000	OTHER SOURCES	11,129,128	12,620,475	116,976,064	1,384,948	1,098,981
<b>GRAND TOTAL</b>		<b>\$ 403,535,369</b>	<b>\$ 402,880,657</b>	<b>\$ 523,500,735</b>	<b>\$ 391,424,392</b>	<b>\$ 418,611,819</b>

Note: In FY 13 RPS205 received \$101 million in bond proceeds to advance the 10 Year Facilities Plan.



# Rockford Public School District No. 205 FY 2015 Revenue by Major Source



Projected Revenue- \$418,611,819

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**LOCAL REVENUE SUMMARY**  
**MULTI YEAR**

Function	Description	FY 11 Actual	FY12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget
41110	EDUCATION LEVY	\$ 102,724,792	\$ 98,200,631	\$ 86,411,187	\$ 82,873,920	\$ 84,546,489
41111	OPERATIONS & MNT LEVY	16,515,103	16,517,874	15,857,709	17,087,143	15,991,684
41112	DEBT SERVICE LEVY	13,646,701	14,071,567	14,584,379	14,521,973	14,523,864
41113	TRANSPORTATION LEVY	6,398,221	8,200,254	10,415,799	11,099,808	10,388,198
41114	MUNICIPAL RETIREMENT LEVY	846,135	864,131	1,717,416	817,328	1,097,501
41115	WORKING CASH LEVY	1,388,416	1,324,332	1,228,774	1,139,143	1,066,112
41118	FIRE PREV & SAFETY LEVY	1,388,480	1,359,068	1,304,322	1,200,656	1,576,179
41120	TORT IMMUNITY LEVY	11,115,305	9,850,844	7,591,066	8,885,314	6,748,123
41140	SPECIAL ED LEVY	2,846,986	11,267,101	18,863,608	18,226,286	17,057,796
41150	SOC.SEC./MEDCARE LEVY	3,705,638	4,397,934	4,493,431	4,021,820	3,597,063
41214	FAIRIVEW-EARLY INTERVENTI	(86)	-	-	-	-
41230	CORP. PERSON. PROP REPLC	23,447,497	21,568,779	22,037,762	18,851,463	23,608,851
41311	REG TUIT. PUPILS/PARENTS	475,079	431,425	426,422	425,000	425,000
41312	REG. TUIT -OTHER LEA	345,704	312,987	334,851	325,000	325,000
41313	REG. TUIT -OTHER SOURCES	-	-	51,354	-	-
41321	SUMSCH. TUIT -PUP/PARENTS	57,173	62,907	47,868	60,000	60,000
41326	SUMSCH. TUIT -SPED	48,427	41,582	62,098	40,000	40,000
41342	SPED - TUITION OTHER LEA	1,854,493	2,529,249	1,745,793	2,500,000	2,500,000
41351	ADLT TUIT FR PUPIL/PARENT	44,441	690	37,225	-	-
41413	REG.TRAN.FEES PRIVATE SRV	13,947	5,968	412	-	-
41510	INTEREST ON INVESTMENTS	763,588	557,289	515,637	725,000	747,307
41511	INTEREST EARNINGS-COKE	-	-	-	-	-
41515	ADM INT ON TAXES	14,304	55,623	97,332	50,000	50,000
41611	SALES TO PUPIL -LUNCH	458,656	297,968	51,803	300,000	300,000
41612	SALES TO PUPIL-BREAKFAST	203,627	196,482	1,850	200,000	200,000
41613	SALES TO PUPIL-ALA CARTE	853,036	854,514	470,525	850,000	850,000
41614	SALES TO PUPIL -OTHER	150,956	166,766	923,721	165,000	165,000
41616	VENDING MACHINE COMM.	9,978	4,354	1,862	5,000	5,000
41620	SALES TO ADULTS -REGULAR	31,627	7,336	30,848	7,000	7,000
41690	OTHER FOOD SERVICE	33,441	6,380	8,121	6,000	6,000
41711	ADMIS-ATHL(GATE&SEA.PASS)	50,231	43,540	51,530	45,000	45,000
41712	PARTICIPATION FEES-ATHLET	76,198	62,655	95,990	75,000	75,000
41721	DRIVER ED LAB FEE	7,392	-	-	15,000	15,000
41902	PERSONAL VANDALISM	2,414	684	2,608	1,000	1,000
41910	RENTALS	4,080	509,725	655,745	600,000	600,000
41911	BUILDING RENTALS	16,340	8,870	27,124	10,000	10,000
41923	COMMUNITY FOUNDATION	20,318	22,393	19,951	-	-
41924	LOWE'S GRANT	18,395	34,878	2,353	-	-
41970	DRIVER ED LAB FEE	-	-	4,750	-	-
41994	E-RATE REIMBURSEMENT	890,009	1,726,206	2,270,008	1,000,000	1,448,752
41994	MISCELLANEOUS	1,040,467	775,824	571,585	750,000	750,000
41995	PROJECT LEAD	-	-	-	-	105,000
41996	YOUTH COURT	-	-	-	-	32,000
41997	DIFFERENTIAL PD BY SCHOOL	26,214	-	-	-	-
42100	PER CAPITA GRANT	-	-	21,628	-	-
42213	WIA-JTPA GRANT	-	-	54,723	-	-
42215	DORS/STEP GRANT	-	-	26,603	-	-
42216	NIU PROJECT PALS GRANT	-	-	155,764	-	-
<b>TOTAL LOCAL REVENUE</b>		<b>\$ 191,533,723</b>	<b>\$ 196,338,810</b>	<b>\$ 193,273,536</b>	<b>\$ 186,878,854</b>	<b>\$ 188,963,919</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**STATE REVENUE DETAIL**  
**MULTI YEAR**

Function	Description	FY 11 Actual	FY12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget
43001	GEN. STATE AID -SEC 18-8	\$ 78,130,244	\$ 79,061,402	\$ 85,015,862	\$ 84,627,000	\$ 97,783,740
43100	SPEC ED. PRIV FAC. TUIT.	2,174,197	1,263,835	2,638,746	1,449,250	2,300,000
43105	SPEC ED. -EXTRAORDINARY	5,482,494	3,356,141	5,031,862	3,350,000	3,500,000
43110	SPEC ED. -PERSONNEL	6,920,020	3,841,911	5,943,194	3,800,000	5,000,000
43120	SPEC ED.-ORPHAN-INDIVDL.	1,938,842	1,600,807	1,965,041	1,600,000	1,800,000
43130	SPEC ED.-ORPHAN-SUM INDVL	147,775	141,469	261,342	145,000	200,000
43145	SPEC ED. -SUMMER SCHOOL	141,341	148,059	195,485	145,000	160,000
43275	VOC ED. ELEM.CAREER DEVL	47,461	59,836	62,280	60,000	60,000
43305	BILING ED TBE/TPI	806,182	1,078,032	1,025,229	1,300,000	1,300,000
43360	STATE FREE LUNCH	343,412	341,298	250,225	340,000	340,000
43365	SCHOOL BREAKFAST INCENTIV	1,440	-	-	-	-
43370	DRIVER EDUCATION	84,185	40,104	24,752	40,000	40,000
43400	ADLT ED. STATE 3-1	136,325	122,932	114,481	120,000	120,000
43401	ADULT EDUC - PERFORMANCE	155,160	156,295	167,842	150,000	150,000
43410	ADLT ED.-PUBLIC ASSISTAN.	198,267	199,548	545,259	200,000	200,000
43500	TRANSPORTATION -REGULAR	13,023,564	8,359,230	14,300,333	11,917,370	11,917,370
43510	TRANSPORTATION-SPEC.ED.	1,427,193	853,974	1,439,925	1,050,583	1,050,583
43651	NAT'L BOARD CERT INIT	65,029	22,623	-	-	-
43695	TRUANT ALT/OPTIONAL EDUC.	296,579	252,181	221,091	217,000	217,000
43700	ERLY CHLDHD.PREV INITIAT.	493,588	589,832	700,515	612,000	612,000
43705	ERLY CHLDHD-ST.PRESCH RSK	6,850,778	8,613,433	8,033,169	8,500,000	8,500,000
43707	PRE-K 3705-40 NEW FUNDS	1,108,138	196	-	-	-
43715	K-6 READING IMPROVEMENT	10,917	-	-	-	-
43775	ADA SAFETY & ED BLK GRANT	113,198	-	-	-	-
43825	SUMMER BRIDGES GRANT	461,619	-	-	-	-
43950	ORPHANAGE TUITION 18-3	445,260	737,435	726,542	500,000	500,000
43961	ADVANCED PLACEMENT GRANT	534	-	2,679	-	50,000
43962	ARTS/FOR LANG ASST GRNT	7,938	-	-	-	-
43982	BEGINNING TEACHER PILOT	66,570	29,761	-	-	-
<b>TOTAL STATE REVENUE</b>		<b>\$ 121,078,249</b>	<b>\$ 110,870,334</b>	<b>\$ 128,665,854</b>	<b>\$ 120,123,203</b>	<b>\$ 135,800,693</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**FLOW THROUGH REVENUE DETAIL**  
**MULTI YEAR**

<b>Function</b>	<b>Description</b>	<b>FY 11 Actual</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Budget</b>	<b>FY 15 Budget</b>
43999	FLW-THRH REV -STATE SRCES	\$ 35,080,631	\$ 34,235,363	\$ 39,673,701	\$ 43,067,488	\$ 54,750,568
<b>TOTAL FLOW THROUGH REVENUE</b>		<b>\$ 35,080,631</b>	<b>\$ 34,235,363</b>	<b>\$ 39,673,701</b>	<b>\$ 43,067,488</b>	<b>\$ 54,750,568</b>

NOTE: In FY 11, the Illinois State Board of Education changed the chart of accounts, and reclassified the pass through revenue as state revenue. For the purpose of presenting a true picture of state revenue the pass through monies are being separated from other state sources.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**FEDERAL REVENUE DETAIL**  
**MULTI YEAR**

Function	Description	FY 11 Actual	FY12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget
44001	FEDERAL IMPACT AID	\$ -	\$ 23,799	\$ 23,659	\$ 20,000	\$ -
44125	ROCKFORD ARTS INFUSION	-	-	-	-	325,000
44190	MIECHVP GRANT	-	11,507	94,199	-	94,000
44210	NATIONAL SCH LUNCH PROG.	7,689,804	7,492,885	7,929,628	7,500,000	8,000,000
44220	SCHOOL BREAKFAST PROGRAM	1,621,099	1,593,637	1,720,542	1,600,000	1,800,000
44226	CHILD/ADULT DAY CARE	29,801	7,275	8,832	7,000	7,000
44241	FRESH FRUIT & VEG GRANT	130,754	-	34,012	446,563	35,000
44250	COMMODITY CREDIT	712,219	831,558	766,424	800,000	700,000
44300	ESEA-CHPT.1-LOW INCOME	11,992,814	11,423,045	18,728,295	15,000,000	14,000,000
44331	TITLE I SCHOOL IMP	-	172,982	30,601	-	-
44335	EVEN START FAM LIT GRANT	211,188	6,616	-	-	-
44339	SCHOOL IMPROVEMENT GRANT	131,279	-	-	-	-
44391	JROTC	88,057	79,246	54,038	70,000	70,000
44400	ESEA-DRUG FREE SCH-FORMUL	10,771	79,265	-	-	-
44424	ISBE 21ST CENTURY 4421-07	516,707	1,587	-	-	-
44425	ISBE 21ST CENTURY 4421-08	665,833	487,325	13,540	-	-
44426	21ST CENTURY 4421-10A	385,975	346,324	241,661	-	-
44427	21ST CENTURY 4421-10B	913,186	744,328	785,075	957,519	-
44428	21ST CENTURY 4421-21	-	301,633	556,908	301,633	-
44429	21ST CENTURY 4421-22	-	300,526	447,561	300,526	-
44430	22nd CENTURY- IMSA	-	-	8,659	8,659	8,659
44505	JTPA-WRK EXP&CAREER DEVL	26,912	-	-	25,000	25,000
44600	FED-SP ED.PRE SCH FLW THR	238,645	298,295	242,562	290,000	290,000
44620	FED-SP ED.-IDEA-FLW THRH.	7,131,542	7,078,061	6,965,984	7,000,000	7,000,000
44625	FED SPED IDEA ROOM/BOARD	183,327	671,291	746,101	650,000	650,000
44700	ARRA ECE 3705-01- (3700)	26,581	-	-	-	-
44705	ARRA ECE 3705-00 (3705)	60,557	-	-	-	-
44800	FED ADLT ED. -BASIC	-	119,565	224,192	120,000	120,000
44851	ARRA- TITLE I	3,120,766	2,474,968	-	-	-
44854	ARRA- TITLE I SCHOOL IMP & ACC	-	41,155	-	-	-
44856	ARRA- IDEA PRE SCHOOL	24,949	216,485	-	-	-
44857	ARRA- IDEA PART B	2,888,593	1,260,340	-	-	-
44862	ARRA- MCKINNEY VETO	47,076	15,056	-	-	-
44880	JOBS BILL FUNDING	-	7,102,186	-	-	-
44909	TITLE III - LIPLEPS	330,495	522,677	521,333	350,000	350,000
44920	MCKIN ED. -HOMELESS CHILD	66,214	60,996	57,238	53,000	53,000
44932	TITLE II - TEACHER QLTY	2,136,657	1,539,266	1,370,184	1,670,000	1,670,000
44936	NIU ILL MATH SCI PARTSHP	21,600	13,427	-	-	-
44951	S.T.E.P.	15,561	26,603	-	25,000	25,000
44967	DOE TAH FREEDOM GRANT	357,654	289,780	348,014	-	-
44971	TECHNOLOGY CHALLENGE GRT	27,705	70,039	-	-	-
44976	DOE STDT ASSIGN GRANT	84,911	31,032	-	-	-
44991	MEDICAID-OUTREACH	1,490,503	795,807	790,955	775,000	775,000
44992	MEDICAD-FEE FOR SERVICE	1,253,937	2,224,112	2,201,385	2,000,000	2,000,000
44994	EMERGENCY RESPONSE GRANT	79,968	-	-	-	-
44996	COPS GRANT	-	60,996	-	-	-
<b>TOTAL FEDERAL REVENUE</b>		<b>\$ 44,713,638</b>	<b>\$ 48,815,675</b>	<b>\$ 44,911,580</b>	<b>\$ 39,969,900</b>	<b>\$ 37,997,659</b>

NOTE: 21st Century grants are expired in 2014.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**OTHER SOURCES**  
**MULTI YEAR**

on	Description	FY 11 Actual	FY12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget
71200	TRANSFER FROM OTHER FUNDS	\$ 676,845	\$ 556,882	\$ 457,098	\$ 1,349,948	\$ 1,098,981
73102	SALE OF EQUIPMENT	7,390	7,937	20,917	-	-
73300	COMP-LOSS OF FIXED ASSETS	171,932	32,947	57,467	35,000	-
73303	SALE OF BUILDING & GROUNDS	-	258,172	314,857	-	-
72100	LIFE SAFETY BOND PROCEEDS	10,272,962	-	-	-	-
72100	CONSTRUCTION BOND PROCEEDS			101,125,726	-	-
71700	FB TRANSFER F93 TO F30	-	1,764,536	-	-	-
78400	FB TRANSFER F10 TO F64	-	10,000,000	15,000,000	-	-
<b>TOTAL REVENUE - OTHER</b>		<b>\$ 11,129,128</b>	<b>\$ 12,620,475</b>	<b>\$ 116,976,064</b>	<b>\$ 1,384,948</b>	<b>\$ 1,098,981</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**EDUCATION FUND (Fund 10)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011-2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 118,634,707	\$ 111,685,349	\$ 98,931,150	\$ 96,632,444	\$ 98,751,092	45%
42000	FLOW THROUGH REVENUES	23,338,600	23,385,188	28,540,853	31,242,793	40,753,406	15%
43000	STATE REVENUES	78,333,308	79,101,506	85,040,613	84,727,000	97,883,740	40%
44000	FEDERAL REVENUES	117,858	86,521	62,870	70,000	70,000	0%
47000	OTHER SOURCES/USES	473,824	418,822	39,917	-	-	0%
<b>TOTAL REVENUES</b>		<b>\$ 220,898,296</b>	<b>\$ 214,677,386</b>	<b>\$ 212,615,403</b>	<b>\$ 212,672,237</b>	<b>\$ 237,458,237</b>	<b>100%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011-2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 101,780,119	\$ 89,399,745	\$ 105,790,286	\$ 104,742,042	\$ 113,022,858	51%
52000	EMPLOYEE BENEFITS	41,505,492	32,803,800	34,241,307	39,910,700	37,104,165	17%
52000	TRS BEHALF FLOW THROUGH	23,338,600	23,385,188	28,540,853	31,242,793	40,753,406	19%
53000	PURCHASED SERVICES	3,225,574	5,634,322	5,004,385	4,810,276	7,543,507	3%
54000	SUPPLIES & MATERIALS	6,856,422	5,251,777	5,411,374	6,046,280	6,263,820	3%
55000	CAPITAL OUTLAY	291,913	2,696,749	2,717,182	3,707,065	2,655,388	1%
56000	OTHER OBJECTS	5,537,532	6,933,182	9,083,676	9,824,632	11,615,661	5%
58000	TERMINATION BENEFITS	665,605	351,230	47,465	450,000	450,000	0%
58100	TRANSFERS TO VARIOUS FUNDS		10,000,000	15,000,000	624,948	351,674	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 183,201,256</b>	<b>\$ 176,455,993</b>	<b>\$ 205,836,528</b>	<b>\$ 201,358,735</b>	<b>\$ 219,760,478</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>		<b>\$ 37,697,041</b>	<b>\$ 38,221,394</b>	<b>\$ 6,778,875</b>	<b>\$ 11,313,502</b>	<b>\$ 17,697,759</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$ 361,626,268</b>	<b>\$ 399,323,309</b>	<b>\$ 437,544,702</b>	<b>\$ 444,323,577</b>	<b>\$ 455,637,079</b>	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ 399,323,309</b>	<b>\$ 437,544,702</b>	<b>\$ 444,323,577</b>	<b>\$ 455,637,079</b>	<b>\$ 473,334,838</b>	

NOTE: Other Objects includes \$10.3 million for charter school payments.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**EDUCATION FUND (Fund 10)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

Func	Description	2010 - 2011 Actual	2011-2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51100	REGULAR K-12 PROGRAMS	\$ 121,823,289	\$ 100,829,046	\$ 120,879,661	\$ 120,730,381	\$ 137,330,011	62%
51200	SPECIAL EDUCATION PROGRAMS	12,121	4,251	1,435	27,409	3,500	0%
51300	ADULT EDUCATION	346,020	438,350	176,821	286,092	86,388	0%
51400	CAREER & TECHNICAL ED	1,594,202	1,437,814	1,645,985	2,046,972	2,216,795	1%
51500	INTERSCOLASTIC PROGRAMS	1,691,978	1,444,635	1,671,080	583,120	3,039,367	1%
51600	GIFTED & SUMMER PROGRAMS	3,749,158	3,719,307	4,367,864	5,429,759	5,537,865	3%
51700	DRIVERS EDUCATION	-	180,401	243,768	207,072	312,933	0%
51800	BILINGUAL PROGRAMS	9,701,102	9,080,427	9,712,461	12,314,198	10,410,079	5%
51900	TRUANT/ALT ED	4,907,737	4,115,306	3,573,571	4,481,160	3,938,445	2%
52100	SUPPORT SERVICES- PUPILS	5,538,408	5,961,560	5,742,044	6,512,004	6,061,852	3%
52200	SUPPORT SERVICES- INST. STAFF	3,813,715	3,715,936	4,258,404	5,673,010	6,303,127	3%
52300	SUPPORT SERVICES- GEN ADMIN	3,789,452	4,862,891	5,142,197	4,916,642	4,501,054	2%
52400	SUPPORT SERVICES- SCHL ADMIN	13,670,511	12,068,249	12,558,137	14,263,683	13,275,121	6%
52500	SUPPORT SERVICES- BUSINESS	1,708,723	2,298,441	1,618,865	1,385,492	3,328,841	2%
52600	SUPPORT SERVICES- CENTRAL	5,329,840	9,356,656	10,676,226	12,344,676	12,598,945	6%
52900	SUPPORT SERVICES- OTHER	67,975	72,198	32,514	82,728	-	0%
53000	COMMUNITY SERVICES	73,339	9,777	6,569	-	18,500	0%
53500	CUSTODY & CHILD CARE SERV	27,783	138,600	139,769	152,753	142,669	0%
53700	NONPUBLIC SCHOOL PUPILS' SERV					-	0%
54100	PAYMENTS TO IN-STATE	5,355,903	6,722,150	8,389,156	9,296,635	10,303,312	5%
55100	INTEREST ON ST DEBT	-	-	-	-	-	0%
58100	TRANSFERS TO VARIOUS FUNDS	-	10,000,000	15,000,000	624,948	351,674	0%
<b>GRAND TOTAL</b>		<b>\$ 183,201,256</b>	<b>\$ 176,455,993</b>	<b>\$ 205,836,528</b>	<b>\$ 201,358,735</b>	<b>\$ 219,760,478</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**SPECIAL EDUCATION FUND (Fund 17)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 4,748,240	\$ 13,838,066	\$ 20,671,500	\$ 20,766,286	\$ 19,557,796	41%
42000	FLOW THROUGH REVENUES	7,806,700	7,643,571	9,328,726	9,098,099	11,525,941	24%
43000	STATE REVENUES	17,249,962	11,089,657	16,762,213	10,989,250	13,460,000	28%
44000	FEDERAL REVENUES	2,927,767	3,691,210	3,738,440	3,425,000	2,775,000	6%
<b>TOTAL REVENUES</b>		<b>\$ 32,732,669</b>	<b>\$ 36,262,504</b>	<b>\$ 50,500,879</b>	<b>\$ 44,278,635</b>	<b>\$ 47,318,737</b>	<b>100%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 35,536,639	\$ 31,406,666	\$ 34,496,972	\$ 34,581,082	\$ 35,577,459	52%
52000	EMPLOYEE BENEFITS	14,816,343	12,830,446	13,104,435	15,283,961	14,039,660	20%
52000	TRS BEHALF FLOW THROUGH	7,806,700	7,643,571	9,328,726	9,098,099	11,525,941	17%
53000	PURCHASED SERVICES	250,130	505,241	1,332,486	690,238	685,281	1%
54000	SUPPLIES & MATERIALS	190,679	120,221	267,819	196,692	376,874	1%
55000	CAPITAL OUTLAY	11,430	8,344	36,715	6,455	6,460	0%
56000	OTHER OBJECTS	5,472,174	6,607,786	7,255,097	5,804,450	6,402,500	9%
58000	TERMINATION BENEFITS	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 64,084,095</b>	<b>\$ 59,122,274</b>	<b>\$ 65,822,250</b>	<b>\$ 65,660,977</b>	<b>\$ 68,614,175</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>		<b>\$ (31,351,427)</b>	<b>\$ (22,859,769)</b>	<b>\$ (15,321,371)</b>	<b>\$ (21,382,342)</b>	<b>\$ (21,295,438)</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$ (282,473,480)</b>	<b>\$ (313,824,907)</b>	<b>\$ (336,684,676)</b>	<b>\$ (352,006,047)</b>	<b>\$ (373,388,389)</b>	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ (313,824,907)</b>	<b>\$ (336,684,676)</b>	<b>\$ (352,006,047)</b>	<b>\$ (373,388,389)</b>	<b>\$ (394,683,828)</b>	

NOTE: Other Objects includes \$5.5 million for residential tuition in FY 14 and \$6.4 million in FY 15.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**SPECIAL EDUCATION FUND (Fund 17)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
51100	REGULAR K-12 PROGRAMS	\$ 142,806	\$ 80,331	\$ 192,713	\$ 368,866	\$ -	0%
51200	SPECIAL EDUCATION PROGRAMS	47,614,403	44,164,008	49,052,252	46,532,756	51,731,162	75%
51400	CAREER & TECHNICAL ED	805,409	1,098,847	998,545	1,185,016	1,132,027	2%
51600	GIFTED & SUMMER PROGRAMS	405,861	427,892	413,412	-	-	0%
52100	SUPPORT SERVICES- PUPILS	13,630,488	11,808,566	13,428,095	15,128,447	13,698,741	20%
52200	SUPPORT SERVICES- INST. STAFF	38,442	13,726	21,766	-	-	0%
52300	SUPPORT SERVICES- GEN ADMIN	977,769	1,195,498	744,733	1,635,415	931,522	1%
52400	SUPPORT SERVICES- SCHL ADMIN	159,811	55,720	803,731	481,311	1,064,593	2%
52600	SUPPORT SERVICES- CENTRAL	1,455	-	356	-	-	0%
53700	NONPUBLIC SCHOOL PUPILS' SERV	305,956	276,712	118,200	328,168	5,130	0%
54100	PAYMENTS TO IN-STATE	1,695	973	48,447	1,000	51,000	0%
<b>GRAND TOTAL</b>		<b>\$ 64,084,095</b>	<b>\$ 59,122,274</b>	<b>\$ 65,822,250</b>	<b>\$ 65,660,977</b>	<b>\$ 68,614,175</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**EDUCATION FUND (Fund 10) AND SPECIAL EDUCATION FUND (Fund 17)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 123,382,947	\$ 125,523,415	\$ 119,602,650	\$ 117,398,730	\$ 118,308,888	42%
42000	FLOW THROUGH REVENUES	31,145,300	31,028,759	37,869,579	40,340,892	52,279,347	18%
43000	STATE REVENUES	95,583,270	90,191,163	101,802,826	95,716,250	111,343,740	39%
44000	FEDERAL REVENUES	3,045,625	3,777,732	3,801,310	3,495,000	2,845,000	1%
47000	OTHER SOURCES/USES	473,824	418,822	39,917	-	-	0%
<b>TOTAL REVENUES</b>		<b>\$ 253,630,965</b>	<b>\$ 250,939,891</b>	<b>\$ 263,116,282</b>	<b>\$ 256,950,872</b>	<b>\$ 284,776,974</b>	<b>100%</b>

**EXPENDITURES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 137,316,758	\$ 120,806,410	\$ 140,287,258	\$ 139,323,124	\$ 148,600,317	52%
52000	EMPLOYEE BENEFITS	56,321,835	45,634,246	47,345,742	55,194,661	51,143,825	18%
52000	TRS BEHALF FLOW THROUGH	31,145,300	31,028,759	37,869,579	40,340,892	52,279,347	18%
53000	PURCHASED SERVICES	3,475,704	6,139,563	6,336,871	5,500,514	8,228,788	3%
54000	SUPPLIES & MATERIALS	7,047,100	5,371,998	5,679,193	6,242,972	6,640,694	2%
55000	CAPITAL OUTLAY	303,343	2,705,093	2,753,897	3,713,520	2,661,848	1%
56000	OTHER OBJECTS	11,009,706	13,540,968	16,338,773	15,629,082	18,018,161	6%
58000	TERMINATION BENEFITS	665,605	351,230	47,465	450,000	450,000	0%
58100	TRANSFERS TO VARIOUS FUNDS	-	10,000,000	15,000,000	624,948	351,674	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 247,285,351</b>	<b>\$ 235,578,266</b>	<b>\$ 271,658,778</b>	<b>\$ 267,019,713</b>	<b>\$ 288,374,653</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>		<b>\$ 6,345,614</b>	<b>\$ 15,361,624</b>	<b>\$ (8,542,496)</b>	<b>\$ (10,068,841)</b>	<b>\$ (3,597,679)</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$ 79,152,788</b>	<b>\$ 85,498,402</b>	<b>\$ 100,860,026</b>	<b>\$ 92,317,530</b>	<b>\$ 82,248,690</b>	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ 85,498,402</b>	<b>\$ 100,860,026</b>	<b>\$ 92,317,530</b>	<b>\$ 82,248,690</b>	<b>\$ 78,651,010</b>	

NOTE: Other Objects includes \$10.3 million for charter school payments and \$6.4 million for residential tuition.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**EDUCATION FUND (Fund 10) AND SPECIAL EDUCATION FUND (Fund 17)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51100	REGULAR K-12 PROGRAMS	\$ 121,966,095	\$100,909,377	\$ 121,072,374	\$ 121,099,246	137,330,011	48%
51200	SPECIAL EDUCATION PROGRAMS	47,626,523	44,168,259	49,053,688	46,560,165	51,734,662	18%
51300	ADULT EDUCATION	346,020	438,350	176,821	286,092	86,388	0%
51400	CAREER & TECHNICAL ED	2,399,611	2,536,661	2,644,530	3,231,988	3,348,821	1%
51500	INTERSCOLASTIC PROGRAMS	1,691,978	1,444,635	1,671,080	583,120	3,039,367	1%
51600	GIFTED & SUMMER PROGRAMS	4,155,019	4,147,199	4,781,276	5,429,759	5,537,865	2%
51700	DRIVER EDUCATION	-	180,401	243,768	207,072	312,933	0%
51800	BILINGUAL PROGRAMS	9,701,102	9,080,427	9,712,461	12,314,198	10,410,079	4%
51900	TRUANT/ALT ED	4,907,737	4,115,306	3,573,571	4,481,160	3,938,445	1%
52100	SUPPORT SERVICES- PUPILS	19,168,896	17,770,126	19,170,139	21,640,451	19,760,594	7%
52200	SUPPORT SERVICES- INST. STAFF	3,852,157	3,729,662	4,280,170	5,673,010	6,283,127	2%
52300	SUPPORT SERVICES- GEN ADMIN	4,767,221	6,058,389	5,886,930	6,552,057	5,003,826	2%
52400	SUPPORT SERVICES- SCHL ADMIN	13,830,322	12,123,969	13,361,868	14,744,993	14,339,714	5%
52500	SUPPORT SERVICES- BUSINESS	1,708,723	2,298,441	1,618,865	1,385,492	3,328,841	1%
52600	SUPPORT SERVICES- CENTRAL	5,331,295	9,356,656	10,676,582	12,344,676	12,598,945	4%
52900	SUPPORT SERVICES- OTHER	67,975	72,198	32,514	82,728	-	0%
53000	COMMUNITY SERVICES	73,339	9,777	6,569	-	18,500	0%
53500	CUSTODY & CHILD CARE SERV	27,783	138,600	139,769	152,753	142,669	0%
53700	NONPUBLIC SCHOOL PUPILS' SERV	305,956	276,712	118,200	328,168	5,130	0%
54100	PAYMENTS TO IN-STATE	5,357,598	6,723,123	8,437,603	9,297,635	10,354,312	4%
55100	INTEREST ON ST DEBT	-	-	-	-	-	0%
58100	TRANSFERS TO VARIOUS FUNDS	-	10,000,000	15,000,000	624,948	351,674	0%
<b>GRAND TOTAL</b>		<b>\$ 247,285,351</b>	<b>\$ 235,578,267</b>	<b>\$ 271,658,778</b>	<b>\$ 267,019,713</b>	<b>\$ 287,925,904</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**GRANTS FUND (Fund 18)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 127,003	\$ 264,237	\$ 287,142	\$ -	\$ -	0%
42000	FLOW THROUGH REVENUES	3,669,818	2,954,606	1,496,565	2,413,822	2,038,449	5%
43000	STATE REVENUES	10,705,085	11,124,669	10,872,544	11,099,000	11,149,000	29%
44000	FEDERAL REVENUES	31,564,924	35,119,864	30,693,676	26,559,241	24,652,659	65%
47000	OTHER SOURCES/USES	-	-	0	624,948	351,674	1%
<b>TOTAL REVENUES</b>		<b>\$ 46,066,830</b>	<b>\$ 49,463,376</b>	<b>\$ 43,349,927</b>	<b>\$ 40,697,011</b>	<b>\$ 38,191,781</b>	<b>100%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 15,420,525	\$ 20,008,762	\$ 15,625,084	\$ 17,334,784	\$ 19,696,263	36%
52000	EMPLOYEE BENEFITS	9,609,998	10,469,533	8,805,061	5,933,679	6,044,572	20%
52000	TRS BEHALF FLOW THROUGH	3,669,818	2,954,606	1,496,565	2,413,822	2,038,449	3%
53000	PURCHASED SERVICES	10,381,867	9,736,461	10,507,498	6,426,278	6,130,749	24%
54000	SUPPLIES & MATERIALS	3,858,082	3,322,854	4,186,495	6,299,201	4,281,748	10%
55000	CAPITAL OUTLAY	3,122,486	2,919,325	2,728,592	65,839	-	6%
56000	OTHER OBJECTS	4,070	1,220	-	-	-	0%
58100	TRANSFERS TO VARIOUS FUNDS	-	-	-	-	-	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 46,066,846</b>	<b>\$ 49,412,761</b>	<b>\$ 43,349,295</b>	<b>\$ 38,473,603</b>	<b>\$ 38,191,781</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>		<b>\$ (16)</b>	<b>\$ 50,615</b>	<b>\$ 632</b>	<b>\$ 2,223,408</b>	<b>\$ 0</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$ (2,740)</b>	<b>\$ (2,757)</b>	<b>\$ 47,858</b>	<b>\$ 48,490</b>	<b>\$ 2,271,898</b>	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ (2,757)</b>	<b>\$ 47,858</b>	<b>\$ 48,490</b>	<b>\$ 2,271,898</b>	<b>\$ 2,271,898</b>	

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**GRANTS FUND (Fund 18)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
51100	REGULAR K-12 PROGRAMS	\$ 12,536,831	\$ 18,831,964	\$ 8,470,744	\$ 8,530,790	\$ 9,181,871	24%
51200	SPECIAL EDUCATION PROGRAMS	8,576,676	8,580,163	8,848,929	7,205,735	11,595,561	30%
51300	ADULT EDUCATION	108,433	108,913	201,343	-	74,711	0%
51400	CAREER & TECHNICAL ED	171,178	176,483	184,103	123,380	25,551	0%
51500	INTERSCOLASTIC PROGRAMS	-	-	-	-	-	0%
51600	SUMMER PROGRAMS	589,417	87,531	277,022	19,265	-	0%
51800	BILINGUAL PROGRAMS	355,339	650,891	637,207	374,496	751,210	2%
51900	TRUANT/ALT ED	541,562	472,098	713,876	154,139	190,625	0%
52100	SUPPORT SERVICES- PUPILS	895,294	596,436	882,867	323,954	299,847	1%
52200	SUPPORT SERVICES- INST. STAFF	8,589,850	7,912,714	9,001,256	10,784,648	9,328,410	24%
52300	SUPPORT SERVICES- GEN ADMIN	2,105,791	2,109,520	2,476,685	2,142,132	1,941,013	5%
52400	SUPPORT SERVICES- SCHL ADMIN	708,040	667,577	298,575	692,967	1,388,091	4%
52500	SUPPORT SERVICES- BUSINESS	2,045,093	1,639,316	2,351,738	3,017,430	-	0%
52600	SUPPORT SERVICES- CENTRAL	1,785,092	467,936	1,084,464	475,967	698,727	2%
52900	SUPPORT SERVICES- OTHER	1,639,087	1,408,768	2,253,245	378,452	262,453	1%
53000	COMMUNITY SERVICES	1,595,398	1,656,400	1,909,021	1,436,175	1,640,643	4%
53300	CIVIC SERVICES	643,844	226,288	391,248	344,834	394,648	1%
53500	CUSTODY & CHILD CARE SERV	125,552	-	-	-	-	0%
53700	NONPUBLIC SCHOOL PUPILS' SERV	133,768	128,958	496,296	72,058	418,419	1%
54100	PAYMENTS TO IN-STATE	2,962,601	3,690,806	2,870,676	2,397,181	-	0%
55100	INTEREST ON ST DEBT	-	-	-	-	-	0%
55200	INTEREST ON LT DEBT	-	-	-	-	-	0%
55300	PRINCIPAL ON LT DEBT	-	-	-	-	-	0%
57100	TRANSFERS TO VARIOUS FUNDS	-	-	-	-	-	0%
<b>GRAND TOTAL</b>		<b>\$ 46,108,846</b>	<b>\$ 49,412,762</b>	<b>\$ 43,349,295</b>	<b>\$ 38,473,603</b>	<b>\$ 38,191,781</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**TRANSPORTATION FUND (Fund 40)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 6,432,850	\$ 8,239,338	\$ 10,444,215	\$ 11,124,808	\$ 10,388,198	46%
42000	FLOW THROUGH REVENUES	-	-	-	-	-	0%
43000	STATE REVENUES	14,450,757	9,213,204	15,740,258	12,967,953	12,967,953	53%
47000	OTHER SOURCES/USES	171,932	32,947	57,467	35,000		0%
<b>TOTAL REVENUES</b>		<b>\$ 21,055,539</b>	<b>\$ 17,485,489</b>	<b>\$ 26,241,940</b>	<b>\$ 24,127,761</b>	<b>\$ 23,356,151</b>	<b>99%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 7,716,999	\$ 7,370,230	\$ 7,213,316	\$ 8,188,473	\$ 7,871,451	35%
52000	EMPLOYEE BENEFITS	4,743,386	3,946,277	3,784,852	3,813,445	3,468,828	15%
53000	PURCHASED SERVICES	3,462,669	3,048,975	3,402,202	533,400	4,848,171	21%
54000	SUPPLIES & MATERIALS	3,367,755	3,571,488	3,633,888	3,786,500	4,134,700	18%
55000	CAPITAL OUTLAY	1,662,266	2,074,557	377,578	1,468,000	2,302,100	10%
<b>TOTAL EXPENDITURES</b>		<b>\$ 20,953,075</b>	<b>\$ 20,011,527</b>	<b>\$ 18,411,836</b>	<b>\$ 17,789,818</b>	<b>\$ 22,625,250</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>		<b>\$ 102,464</b>	<b>\$ (2,526,038)</b>	<b>\$ 7,830,104</b>	<b>\$ 6,337,943</b>	<b>\$ 730,900</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$ 3,955,335</b>	<b>\$ 4,057,799</b>	<b>\$ 1,531,762</b>	<b>\$ 9,361,866</b>	<b>\$ 15,699,809</b>	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ 4,057,799</b>	<b>\$ 1,531,762</b>	<b>\$ 9,361,866</b>	<b>\$ 15,699,809</b>	<b>\$ 16,430,709</b>	

NOTE: A 60% reduction in state funding has created a state-wide concern about the mandate of providing transportation for students. RPS205 is exploring creative ways to provide the service at a reduced cost for FY 14. In just two years a healthy transportation fund balance has been exhausted due to state funding reductions. The FY 14 Local Revenue reflect a shift of property tax dollars away from Education and into Transportation. It also shows an increased entitlement from the State of Illinois.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**TRANSPORTATION FUND (Fund 40)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
1100	REGULAR PROGRAMS	\$ -	\$ -	\$ -	\$ 15,000	\$ -	0%
2100	SUPPORT SERVICES- PUPILS	99,352	94,150	93,295	7,107	7,107	0%
2500	SUPPORT SERVICES- BUSINESS	20,853,726	19,917,378	18,318,541	17,767,711	22,618,143	100%
<b>TOTAL EXPENDITURES</b>		<b>\$ 20,953,078</b>	<b>\$ 20,011,528</b>	<b>\$ 18,411,836</b>	<b>\$ 17,789,818</b>	<b>\$ 22,625,250</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**OPERATIONS/MAINTENANCE FUND (Fund 2X)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 23,475,749	\$ 24,041,922	\$ 25,538,202	\$ 24,181,082	\$ 24,660,914	97%
42000	FLOW THROUGH REVENUES	-	-	-	-	17,588	0%
47000	OTHER SOURCES/USES	199,900	163,665	457,857	725,000	747,307	3%
<b>TOTAL REVENUES</b>		<u>\$ 23,675,649</u>	<u>\$ 24,205,587</u>	<u>\$ 25,996,059</u>	<u>\$ 24,906,082</u>	<u>\$ 25,425,809</u>	<u>100%</u>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 2,249,513	\$ 2,304,133	\$ 2,382,502	\$ 2,198,982	\$ 3,181,855	13%
52000	EMPLOYEE BENEFITS	589,583	533,115	538,697	560,701	762,749	3%
52000	TRS BEHALF FLOW THROUGH	-	-	-	-	17,588	0%
53000	PURCHASED SERVICES	11,062,369	11,590,822	11,058,802	12,274,262	11,620,315	48%
54000	SUPPLIES & MATERIALS	5,959,276	6,068,599	6,086,928	5,683,225	6,522,895	27%
55000	CAPITAL OUTLAY	160,745	3,033,863	5,417,949	710,000	1,924,000	8%
56000	OTHER OBJECTS	7,281	1,849,160	77,930	-	-	0%
<b>TOTAL EXPENDITURES</b>		<u>\$ 20,028,767</u>	<u>\$ 25,379,692</u>	<u>\$ 25,562,808</u>	<u>\$ 21,427,170</u>	<u>\$ 24,029,402</u>	<u>100%</u>
<b>Incr./ (Decr.) in Reserves</b>		\$ 3,646,882	\$ (1,174,105)	\$ 433,251	\$ 3,478,912	\$ 1,396,407	
<b>BEGINNING FUND BALANCE</b>		\$ (11,316,276)	\$ (7,589,171)	\$ (8,763,276)	\$ (8,330,025)	\$ (4,851,113)	
<b>ENDING FUND BALANCE (projected)</b>		<u>\$ (7,669,393)</u>	<u>\$ (8,763,276)</u>	<u>\$ (8,330,025)</u>	<u>\$ (4,851,113)</u>	<u>\$ (3,454,706)</u>	

NOTE: This schedule is comprised of Fund(s):

Fund 20- Operations & Maintenance Fund. Used to account for recurring operating expenditures surrounding maintenance and capital.  
Fund 24- A Board created sinking fund to capture the cost of operating and maintaining the new central office building which was acquired in fiscal year 2012.

In fiscal years prior to FY 12, interest income was divided between the Ed Fund, Food Service Fund and O&M.  
For FY 13, no interest income is provided to the Ed Fund, and increased Corporate Personal Property Replacement Tax revenue will be used to eat push the negative fund balance back towards solvency.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**

**OPERATIONS/MAINTENANCE FUND (Fund 2X)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
2500	SUPPORT SERVICES- BUSINESS	\$ 20,028,767	\$ 25,379,692	\$ 25,562,808	\$ 21,427,170	\$ 24,019,619	100%
2600	SUPPORT SERVICES- CENTRAL	-	-	-	-	9,783	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 20,028,767</b>	<b>\$ 25,379,692</b>	<b>\$ 25,562,808</b>	<b>\$ 21,427,170</b>	<b>\$ 24,029,402</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**CAPITAL PROJECTS FUND (Fund 6X)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ -	\$ -	\$ 58,540	\$ -	\$ 3,069,151	100%
42000	FLOW THROUGH REVENUES	-	-	-	-	-	0%
47100	OTHER FINANCING SOURCES	-	10,229,172	116,414,808	-	-	0%
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ 10,229,172</b>	<b>\$ 116,473,348</b>	<b>\$ -</b>	<b>\$ 3,069,151</b>	<b>100%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
52000	EMPLOYEE BENEFITS	-	-	-	-	-	0%
53000	PURCHASED SERVICES	-	-	1,276,824	4,000,000	2,583,052	6%
54000	SUPPLIES & MATERIALS	-	-	-	-	-	0%
55000	CAPITAL OUTLAY	-	-	2,103,400	36,000,000	44,222,000	94%
56000	OTHER OBJECTS	-	-	-	-	-	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,380,224</b>	<b>\$ 40,000,000</b>	<b>\$ 46,805,052</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>		<b>\$ -</b>	<b>\$ 10,229,172</b>	<b>\$ 113,093,124</b>	<b>\$ (40,000,000)</b>	<b>\$ (43,735,901)</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,229,172</b>	<b>\$ 123,322,296</b>	<b>\$ 83,322,296</b>	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ -</b>	<b>\$ 10,229,172</b>	<b>\$ 123,322,296</b>	<b>\$ 83,322,296</b>	<b>\$ 39,586,395</b>	

NOTE(S): This schedule is comprised of 2 funds:

Fund 60- Created to account for the \$101 million in General Obligation bond proceeds, and

Fund 64- The Board created, internally seeded Capital Fund from Operating transfers from the Education Fund in FY 12 (\$10 million), FY 13 (\$15 million) and FY 14 (\$25 million), respectively.

The Fund 60 proceeds of \$101 million were received in April 2013, and \$40 million is expected to be spent during FY 14.

No actual expenditure was posted to Fund 64 in FY 13 or FY 14, thus \$50 million in fund balance exists at the beginning of FY 15.

As is noted in this schedule, no Capital program fund has existed in RPS205 prior to FY 13. Most capital and facility related expenditures were captured in the O&M Fund (20), and the Life/Safety fund (92).

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**CAPITAL PROJECTS FUND (Fund 6X)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
2500	SUPPORT SERVICES- BUSINESS	\$ -	\$ -	\$ 3,380,224	\$ 40,000,000	\$ 46,805,052	100%
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,380,224</b>	<b>\$ 40,000,000</b>	<b>\$ 46,805,052</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**LIFE/ SAFETY FUND (Fund 9X)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 1,394,747	\$ 1,421,390	\$ 1,396,253	\$ 1,203,656	\$ 1,576,179	100%
42000	FLOW THROUGH REVENUES	-	-	-	-	-	0%
47100	OTHER FINANCING SOURCES	10,272,962	-	-	-	-	0%
<b>TOTAL REVENUES</b>		<b>\$ 11,667,709</b>	<b>\$ 1,421,390</b>	<b>\$ 1,396,253</b>	<b>\$ 1,203,656</b>	<b>\$ 1,576,179</b>	<b>100%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 392,236	\$ 386,951	\$ 322,284	\$ 383,622	\$ 156,831	5%
52000	EMPLOYEE BENEFITS	96,603	80,266	80,831	85,502	25,051	1%
53000	PURCHASED SERVICES	890,035	458,031	315,591	676,000	316,000	10%
54000	SUPPLIES & MATERIALS	11,836	4,981	36,019	5,000	5,000	0%
55000	CAPITAL OUTLAY	815,819	2,223,369	2,538,522	2,025,000	2,820,504	85%
56000	OTHER OBJECTS	239,683	1,893,405	-	-	-	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,446,211</b>	<b>\$ 5,047,003</b>	<b>\$ 3,293,247</b>	<b>\$ 3,175,124</b>	<b>\$ 3,323,386</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>		<b>\$ 9,221,497</b>	<b>\$ (3,625,614)</b>	<b>\$ (1,896,994)</b>	<b>\$ (1,971,468)</b>	<b>\$ (1,747,207)</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$ 2,146</b>	<b>\$ 9,198,200</b>	<b>\$ 5,572,586</b>	<b>\$ 3,675,592</b>	<b>\$ 1,704,125</b>	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ 9,223,643</b>	<b>\$ 5,572,586</b>	<b>\$ 3,675,592</b>	<b>\$ 1,704,125</b>	<b>\$ (43,083)</b>	

NOTE: This schedule includes the regular Fund 92 Life/Safety and the Fund 93 Life/Safety fund which consists of a Fiscal Year 2011 bond proceed of \$10.3 million. The FY 12 through FY 15 budgets reflect a spend-down of the bond proceeds. Preliminary forecasts suggest that proceeds will be fully expended during FY 15.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**LIFE/ SAFETY FUND (Fund 9X)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
2500	SUPPORT SERVICES- BUSINESS	\$ 2,446,211	\$ 5,047,003	\$ 3,293,247	\$ 3,175,124	\$ 3,323,386	100%
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,446,211</b>	<b>\$ 5,047,003</b>	<b>\$ 3,293,247</b>	<b>\$ 3,175,124</b>	<b>\$ 3,323,386</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205  
CAPITAL PROJECTS- OVERVIEW  
FY 2015 BUDGET**

- I. Budgeted Expenditures
  - A. Auditorium Renovation
  - B. Paving Improvements
  - C. Asbestos Abatement
  - D. Boiler Replacements
  - E. Univent Replacements
  - F. Window Replacements
  - G. 3 New Field Houses
  
- II. Major Capital Projects – Projects Over One Million Dollars
  - A. Auburn High School
    1. Replace existing window with new energy efficient windows
    2. Replace existing univents with new univents and controls
    3. Build New Fieldhouse and add 8 new classrooms and additional cafeteria seating
    4. Replace existing parking lot
  - B. East High School
    1. Replace existing boilers with three new energy efficient boilers
    2. Create new main entrance and include provisions for handicap drop off
    3. Add 3 new classrooms and create new office space with provisions for security guard, bullet proof entry doors and card access system
    4. Build new Field House with outdoor courtyard and additional cafeteria seating
    5. Auditorium Renovations
  - C. Guilford High School
    1. Replace existing windows with new energy efficient windows
    2. Replace existing univents with new univents and controls
    3. Install new parking lots
    4. Build new Field House
    5. Auditorium Renovations
  - D. Jefferson
    1. Auditorium Renovations
    2. Gymnasium Renovations
    3. Construct a new main entrance into the school

- III. Total amount of the capital plan and indicate when the plan will start and when it will be completed

- A. There is a total of \$250,000,000 that will be spent on the capital plan. The plan started in 2014 and will be completed in 2022.

- IV. Funding sources to address the plan are listed below. and how it will affect the entities' current budget

<u>Source of Funds</u>	<u>Amount</u>	<u>Fund Number</u>
• General Obligation Bond Sale	\$139 million	60
• Fund Balance Transfer	\$50 million	64
• Alternative Revenue Bond Sale	\$25 million	6X (to be determined)

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205  
CAPITAL PROJECTS- OVERVIEW  
FY 2015 BUDGET

• HLS Bond Sale	\$18 million	9X (to be determined)
• Corp. Personal Property Tax	\$ 9 million	64
• Operations & Maintenance Fund	\$ 5 million	20
• HLS Recurring Levy	\$ 4 million	92

Total Capital Proceeds                \$250 million

The FY 2015 Budget is using source from 3 of the above mentioned sources;

<u>Source</u>	<u>Amount</u>	<u>Fund Number</u>
General Obligation Bond Proceeds	\$46.8 million	60
HLS Bond Proceeds (2010 Issue)	2.1 million	93
Operations & Maintenance Fund	1.2 million	20

FY 2015 Capital Budget                \$50.10 million

Rockford Public School District No. 205



MASTER FACILITY PLAN BUDGET

SCHOOL	Budget September 1, 2014
Auburn	\$ 22,682,921.03
East	\$ 23,230,935.77
Jefferson	\$ 6,625,063.13
Guilford	\$ 19,593,905.06
Eisenhower	\$ 2,417,713.83
Flinn	\$ 5,515,188.50
Kennedy	\$ 5,269,898.76
Lincoln	\$ 5,758,280.69
RESA	\$ 156,237.00
Marshall	\$ 1,734,280.05
West	\$ 6,558,701.65
Barbour	\$ 130,869.00
Beyer	\$ 532,359.35
Bloom	\$ 2,789,594.00
Brookview	\$ 2,716,912.67
Carlson	\$ 1,682,271.01
Conklin	\$ 3,010,387.19
Ellis	\$ 205,173.70
Fairview	\$ 1,556,024.16
Froberg	\$ 4,326,835.73
Gregory	\$ 5,343,012.51
Haskell	\$ 863,956.15
Hillman	\$ 2,988,656.00
Johnson	\$ 2,977,362.00
Lathrop	\$ 3,212,185.00
Lewis Lemon	\$ 1,139,700.00
Marsh	\$ 5,184,403.43
McIntosh	\$ 4,117,146.00
Montessori	\$ 1,560,068.00
Nashold	\$ 1,910,989.00
Riverdahl	\$ 2,602,778.80
Rolling Green	\$ 3,743,352.40
Roosevelt	\$ 755,572.24
Spring Creek	\$ 4,674,016.00
Summerdale	\$ 1,194,360.19
Washington	\$ 3,411,580.11

Rockford Public School District No. 205



MASTER FACILITY PLAN BUDGET

SCHOOL	Budget September 1, 2014
Welsh	\$ 6,556,583.00
Westview	\$ 5,741,043.47
Whitehead	\$ 6,683,081.29
Elementary School No. 1	\$ 17,200,000.00
Elementary School No. 2	\$ 17,200,000.00
School Total	\$ 215,553,397.84
Escalation Total	\$ 9,240,682.96
<b>ADDITIONAL COSTS</b>	
Demolition	\$ 4,000,000.00
Furniture	\$ 4,000,000.00
Management and Bond Fees	\$ 7,423,000.00
Land Acquisition	\$ 1,084,759.00
Contingency	\$ 8,653,160.20
Additional Costs Total	\$ 25,160,919.20
<b>Grand Total</b>	\$ 249,955,000.00

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**DEBT SERVICE FUNDS (Fund 3X)**

**REVENUES**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
41000	LOCAL REVENUES	\$ 16,256,888	\$ 17,199,771	\$ 17,711,923	\$ 14,543,973	\$ 14,523,864	100%
	OTHER SOURCES	-	1,764,536	-	-		
	<b>TOTAL REVENUES</b>	<b>\$ 16,256,888</b>	<b>\$ 18,964,307</b>	<b>\$ 17,711,923</b>	<b>\$ 14,543,973</b>	<b>\$ 14,523,864</b>	<b>100%</b>

**EXPENDITURES**

<b>Object</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
56000	OTHER OBJECTS	\$ 16,815,300	\$ 17,276,728	\$ 17,788,895	\$ 15,180,000	\$ 14,315,000	100%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 16,815,300</b>	<b>\$ 17,276,728</b>	<b>\$ 17,788,895</b>	<b>\$ 15,180,000</b>	<b>\$ 14,315,000</b>	<b>100%</b>
	<b>Incr./ (Decr.) in Reserves</b>	<b>\$ (558,412)</b>	<b>\$ 1,687,580</b>	<b>\$ (76,972)</b>	<b>\$ (636,027)</b>	<b>\$ 208,864</b>	
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 6,019,584</b>	<b>\$ 5,461,190</b>	<b>\$ 7,148,770</b>	<b>\$ 7,071,798</b>	<b>\$ 6,435,771</b>	
	<b>ENDING FUND BALANCE (projected)</b>	<b>\$ 5,461,172</b>	<b>\$ 7,148,770</b>	<b>\$ 7,071,798</b>	<b>\$ 6,435,771</b>	<b>\$ 6,644,635</b>	

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**DEBT SERVICE FUNDS (Fund 3X)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
5100	INTEREST ON ST DEBT	\$ 3,324,703	\$ 2,526,728	\$ 1,788,895	\$ 980,000	1,507,500	11%
5200	INTEREST ON LT DEBT	13,490,560	14,750,000	16,000,000	14,200,000	12,807,500	89%
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,815,263</b>	<b>\$ 17,276,728</b>	<b>\$ 17,788,895</b>	<b>\$ 15,180,000</b>	<b>\$ 14,315,000</b>	<b>100%</b>

Rockford Public School District No. 205

Legal Debt Margin Information  
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$ 315,134,989	\$ 338,074,859	\$ 316,967,000	\$ 359,120,971	\$ 379,781,349	\$ 393,058,047	\$ 391,114,819	\$ 377,979,358	\$ 357,313,555	\$ 324,848,602	\$ 296,077,402
Total net debt applicable to limit	136,342,227	129,963,825	122,519,159	114,675,409	104,781,242	94,542,492	83,308,742	70,342,632	55,592,632	139,592,629	132,071,862
Legal debt margin	\$ 178,792,762	\$ 208,111,034	\$ 194,447,841	\$ 244,445,562	\$ 275,000,107	\$ 298,515,555	\$ 307,806,077	\$ 307,636,726	\$ 301,720,923	\$ 185,255,973	\$ 164,005,540
Total net debt applicable to the limit as a percentage of debt limit	43.26%	38.44%	38.65%	31.93%	27.59%	24.05%	21.30%	18.61%	15.56%	42.97%	44.61%

Note: Legal debt margin from 1998-2004 was 15.0% and from 2005-2014 was 13.8%.

Legal Debt Margin Calculation for Fiscal 2014			
Actual Assessed Value-2013	\$	2,145,488,420	
Debt limit percentage			13.8%
Debt limit		296,077,402	
Debt applicable to limit			
General obligation bonds			132,071,862
Legal debt margin	\$	164,005,540	

Note: The actual EAV for 2014 will not be known until after this publication is produced.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**IMRF/FICA FUND (Fund 5X)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 5,383,024	\$ 6,218,055	\$ 7,465,515	\$ 6,119,148	\$ 6,347,184	100%
	<b>TOTAL REVENUES</b>	<b>\$ 5,383,024</b>	<b>\$ 6,218,055</b>	<b>\$ 7,465,515</b>	<b>\$ 6,119,148</b>	<b>\$ 6,347,184</b>	<b>100%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
52000	EMPLOYEE BENEFITS - IMRF	\$ 2,835,260	\$ 2,803,166	\$ 7,031,247	\$ 3,875,491	\$ 4,154,146	44%
52000	EMPLOYEE BENEFITS-FICA/MEDICARE	3,746,823	3,765,710	-	4,494,051	5,326,608	56%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 6,582,083</b>	<b>\$ 6,568,876</b>	<b>\$ 7,031,247</b>	<b>\$ 8,369,542</b>	<b>\$ 9,480,754</b>	<b>100%</b>
	<b>Incr./ (Decr.) in Reserves</b>	<b>\$ (1,199,059)</b>	<b>\$ (350,822)</b>	<b>\$ 434,268</b>	<b>\$ (2,250,394)</b>	<b>\$ (3,133,570)</b>	
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 5,558,090</b>	<b>\$ 4,359,031</b>	<b>\$ 4,008,210</b>	<b>\$ 4,442,478</b>	<b>\$ 2,192,084</b>	
	<b>ENDING FUND BALANCE (projected)</b>	<b>\$ 4,359,031</b>	<b>\$ 4,008,210</b>	<b>\$ 4,442,478</b>	<b>\$ 2,192,084</b>	<b>\$ (941,487)</b>	

NOTE: State statute allows LEA's to levy as needed to cover the estimated cost of IMRF and FICA/MEDICARE.  
Management believes that \$1.5 million in reserves is adequate for unforeseen activity in these funds.

IMRF= Illinois Municipal Retirement Fund  
FICA= Federal Insurance Contributions Act

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**IMRF/FICA FUND (Fund 5X)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
1100	REGULAR PROGRAMS	\$ 269,123	\$ 431,305	\$ 1,114,772	\$ 1,423,831	\$ 1,618,122	17%
1200	SPECIAL ED PROGRAMS	1,085,782	1,091,422	1,060,328	1,327,432	1,325,362	14%
1300	ADULT ED	35,253	29,732	11,927	24,290	8,033	0%
1400	CAREER & TECH ED	28,997	49,498	42,094	59,178	61,352	1%
1500	INTERSCHOLASTIC PROGRAMS	58,895	54,204	55,284	1,093	175,099	2%
1600	SUMMER PROGRAMS	77,646	63,011	57,968	63,528	60,104	1%
1700	DRIVERS ED		1,905	2,804	1,546	1,819	0%
1800	BILINGUAL PROGRAMS	108,761	111,780	94,062	146,443	150,874	2%
1900	TRUANT/ALT ED	69,767	62,250	29,790	36,570	86,946	1%
2100	SUPPORT SERVICES- PUPILS	380,706	328,291	339,926	423,102	443,962	5%
2200	SUPPORT SERVICES- INSTR. STAFF	260,926	227,261	166,267	244,831	403,549	4%
2300	SUPPORT SERVICES- GENERAL ADMIN	257,115	261,352	155,930	401,220	359,293	4%
2400	SUPPORT SERVICES- SCHOOL ADMIN	712,014	607,352	695,761	693,953	746,423	8%
2500	SUPPORT SERVICES- BUSINESS	2,558,259	2,566,215	2,669,645	2,738,873	2,845,535	30%
2600	SUPPORT SERVICES- CENTRAL	429,600	461,385	516,253	493,071	857,503	9%
2900	SUPPORT SERVICES- OTHER	35,079	39,278	4,724	44,814	37,163	0%
3000	COMMUNITY SERVICES	169,860	182,635	104	181,663	223,728	2%
3300	CIVIC SERVICES			-	45,125	56,676	1%
3500	CUSTODY & CHILD CARE SRVC			13,182	15,241	14,513	0%
3700	NONPUBLIC SCHOOL PUPIL SRVC			427	3,736	4,696	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,537,783</b>	<b>\$ 6,568,876</b>	<b>\$ 7,031,247</b>	<b>\$ 8,369,542</b>	<b>\$ 9,480,754</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**FOOD SERVICE FUND (Fund 19)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 1,760,135	\$ 1,576,521	\$ 1,490,341	\$ 1,553,000	\$ 1,528,000	12%
42000	FLOW THROUGH REVENUES	207,740	206,739	252,318	254,827	340,284	3%
43000	STATE REVENUES	344,852	341,298	250,225	340,000	340,000	3%
44000	FEDERAL REVENUES	10,023,122	9,918,081	10,416,594	9,907,000	10,500,000	83%
47000	OTHER SOURCES/USES	10,511	11,333	6,016	-	-	0%
<b>TOTAL REVENUES</b>		<b>\$ 12,346,360</b>	<b>\$ 12,053,972</b>	<b>\$ 12,415,494</b>	<b>\$ 12,054,827</b>	<b>\$ 12,708,284</b>	<b>100%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 3,912,631	\$ 3,835,788	\$ 3,973,607	\$ 4,173,596	\$ 4,173,596	34%
52000	EMPLOYEE BENEFITS	1,613,175	1,287,338	1,416,067	2,223,913	2,037,965	16%
52000	TRS BEHALF FLOW THROUGH	207,740	206,739	252,318	254,827	340,284	3%
53000	PURCHASED SERVICES	1,179,579	1,258,561	1,101,170	522,900	522,900	4%
54000	SUPPLIES & MATERIALS	5,675,458	6,093,547	6,658,978	5,267,951	5,267,951	42%
55000	CAPITAL OUTLAY	126,850	262,916	488,962	555,000	55,000	0%
56000	OTHER OBJECTS	16,403	15,823	22,309	50,000	50,000	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 12,731,837</b>	<b>\$ 12,960,711</b>	<b>\$ 13,913,411</b>	<b>\$ 13,048,187</b>	<b>\$ 12,447,696</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>		<b>\$ (385,477)</b>	<b>\$ (906,739)</b>	<b>\$ (1,497,917)</b>	<b>\$ (993,360)</b>	<b>\$ 260,588</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$ 4,219,248</b>	<b>\$ 3,833,771</b>	<b>\$ 2,927,032</b>	<b>\$ 1,429,115</b>	<b>\$ 435,755</b>	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ 3,833,771</b>	<b>\$ 2,927,032</b>	<b>\$ 1,429,115</b>	<b>\$ 435,755</b>	<b>\$ 696,343</b>	

NOTE: The Food Service Fund is the only Proprietary fund beholding to RPS205.

The Free & Reduced Lunch Rate for RPS205 has increased in recent years. This has resulted in increased federal reimbursement. Though not reflected in the numbers, RPS205 is purchasing healthier food for the student population.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**FOOD SERVICE FUND (Fund 19)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
51100	REGULAR K-12 PROGRAMS	\$ 207,740	\$ 206,739	\$ 252,318	\$ -	340,284	3%
52100	SUPPORT SERVICES- PUPILS	-	-	-	-	-	0%
52400	SUPPORT SERVICES- SCHOOL ADMIN	1,351,707	1,194,058	1,227,521	\$ 1,380,457	1,099,109	9%
52500	SUPPORT SERVICES- BUSINESS	11,162,996	11,549,781	12,429,085	11,667,730	10,998,520	88%
52600	SUPPORT SERVICES- CENTRAL	9,394	10,134	4,487	-	9,783	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 12,731,837</b>	<b>\$ 12,960,712</b>	<b>\$ 13,913,411</b>	<b>\$ 13,048,187</b>	<b>\$ 12,447,696</b>	<b>97%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**TORT IMMUNITY FUND (Fund 80)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 11,162,707	\$ 9,972,423	\$ 7,592,882	\$ 8,890,314	\$ 6,748,123	99%
42000	FLOW THROUGH REVENUES	57,726	45,260	55,238	57,947	74,901	1%
43000	STATE REVENUES	-	-	-	-	-	0%
<b>TOTAL REVENUES</b>		<b>\$ 11,220,433</b>	<b>\$ 10,017,683</b>	<b>\$ 7,648,120</b>	<b>\$ 8,948,261</b>	<b>\$ 6,823,024</b>	<b>100%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
51000	SALARIES	\$ 510,225	\$ 480,087	\$ 470,236	\$ 504,330	\$ 488,494	6%
52000	EMPLOYEE BENEFITS	117,634	147,370	95,195	102,278	95,193	1%
52000	TRS BEHALF FLOW THROUGH	57,726	-	55,238	57,947	74,901	1%
53000	PURCHASED SERVICES	6,627,265	6,238,312	4,687,884	7,538,000	7,533,000	91%
54000	SUPPLIES & MATERIALS	80	3,666	-	-	-	0%
55000	CAPITAL OUTLAY	-	-	-	-	-	0%
56000	OTHER OBJECTS	-	20,000	83,178	30,000	50,000	1%
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,312,929</b>	<b>\$ 6,889,434</b>	<b>\$ 5,391,731</b>	<b>\$ 8,232,555</b>	<b>\$ 8,241,588</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>		<b>\$ 3,907,504</b>	<b>\$ 3,128,249</b>	<b>\$ 2,256,389</b>	<b>\$ 715,706</b>	<b>\$ (1,418,564)</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$ (403,597)</b>	<b>\$ 3,503,906</b>	<b>\$ 6,632,155</b>	<b>\$ 8,888,544</b>	<b>\$ 9,604,250</b>	
<b>ENDING FUND BALANCE (projected)</b>		<b>\$ 3,503,906</b>	<b>\$ 6,632,155</b>	<b>\$ 8,888,544</b>	<b>\$ 9,604,250</b>	<b>\$ 8,185,686</b>	

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**TORT IMMUNITY FUND (Fund 80)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
1100	REGULAR PROGRAMS	\$ 50,256	\$ 45,260	\$ 55,238	\$ -	\$ 74,901	1%
1500	INTERSCHOLASTIC PROGRAMS	112,866	115,573	23,398	109,100	86,000	1%
2300	SUPPORT SERVICES- GENERAL ADMIN	217,758	242,369	314,075	274,810	294,152	4%
2400	SUPPORT SERVICES- SCHOOL ADMIN	264,837	223,891	236,122	305,873	241,651	3%
2500	SUPPORT SERVICES- BUSINESS	6,761,551	6,254,712	4,758,410	7,532,072	7,535,100	91%
2600	SUPPORT SERVICES- CENTRAL	(94,338)	7,630	4,488	10,700	9,783	0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,312,930</b>	<b>\$ 6,889,435</b>	<b>\$ 5,391,731</b>	<b>\$ 8,232,555</b>	<b>\$ 8,241,588</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**WORKING CASH FUND (Fund 70)**

**REVENUES**

Func	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
41000	LOCAL REVENUES	\$ 2,152,004	\$ 1,881,635	\$ 1,685,872	\$ 1,864,143	\$ 1,813,419	100%
	<b>TOTAL REVENUES</b>	<b>\$ 2,152,004</b>	<b>\$ 1,881,635</b>	<b>\$ 1,685,872</b>	<b>\$ 1,864,143</b>	<b>\$ 1,813,419</b>	<b>100%</b>

**EXPENDITURES**

Object	Description	2010 - 2011 Actual	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Budget	2014 - 2015 Budget	% of Total
58000	TRANSFERS TO OTHER FUNDS	\$ 676,845	\$ 556,882	\$ 457,098	\$ 725,000	\$ 747,307	100%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 676,845</b>	<b>\$ 556,882</b>	<b>\$ 457,098</b>	<b>\$ 725,000</b>	<b>\$ 747,307</b>	<b>100%</b>
	<b>Incr./ (Decr.) in Reserves</b>	<b>\$ 1,475,160</b>	<b>\$ 1,324,753</b>	<b>\$ 1,228,774</b>	<b>\$ 1,139,143</b>	<b>\$ 1,066,112</b>	
	<b>BEGINNING FUND BALANCE</b>	<b>\$ 24,481,574</b>	<b>\$ 25,956,733</b>	<b>\$ 27,281,486</b>	<b>\$ 28,510,260</b>	<b>\$ 29,649,403</b>	
	<b>ENDING FUND BALANCE (projected)</b>	<b>\$ 25,956,733</b>	<b>\$ 27,281,486</b>	<b>\$ 28,510,260</b>	<b>\$ 29,649,403</b>	<b>\$ 30,715,515</b>	

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2011 - FY 2015**  
**WORKING CASH FUND (Fund 70)**

**EXPENDITURES (CONTINUED)**

**EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<b>Func</b>	<b>Description</b>	<b>2010 - 2011 Actual</b>	<b>2011 - 2012 Actual</b>	<b>2012 - 2013 Actual</b>	<b>2013 - 2014 Budget</b>	<b>2014 - 2015 Budget</b>	<b>% of Total</b>
8100	TRANSFERS TO VARIOUS FUNDS	\$ 676,845	\$ 556,882	\$ 457,098	\$ 725,000	\$ 747,307	100%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 676,845</b>	<b>\$ 556,882</b>	<b>\$ 457,098</b>	<b>\$ 725,000</b>	<b>\$ 747,307</b>	<b>100%</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL**  
**FY 2011- 2015**

LOC	Location Name	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Budget	FY 15 Budget
1	ADMINISTRATION	\$ -	\$ 215,481	\$ 477,377	\$ -	\$ 427,342
2	LINCOLN MIDDLE SCHOOL	5,209,823	4,916,214	6,072,372	6,876,328	5,940,836
3	RKFD ENVIRON SCIENCE ACADEMY	7,887,485	7,051,399	8,042,393	9,256,996	7,804,455
4	THURGOOD MARSHALL SCHOOL	-	-	3,484,217	3,194,544	4,045,280
5	WILSON ASPIRE SCHOOL	1,104,651	886,732	863,246	1,315,642	1,081,583
6	KENNEDY MIDDLE SCHOOL	5,053,499	4,665,489	5,131,159	6,202,957	5,587,530
7	EISENHOWER MIDDLE SCHOOL	6,750,846	6,199,794	6,638,034	7,749,667	6,485,109
8	FLINN MIDDLE SCHOOL	5,888,490	5,679,740	6,438,178	7,809,176	6,839,280
9	WEST MIDDLE SCHOOL	4,382,142	4,507,658	5,864,247	6,976,756	6,573,877
10	AUBURN HIGH SCHOOL	9,252,160	10,723,412	12,298,251	16,654,377	11,945,944
11	EAST HIGH SCHOOL	9,790,865	9,370,059	11,623,588	13,796,111	13,012,177
12	ACE-ALTER CAREER ED HS	878,155	484	-	-	-
13	GUILFORD HIGH SCHOOL	12,718,572	11,266,181	12,036,695	14,376,839	12,828,254
14	AUBURN FRESHMAN CAMPUS	3,494,718	132,860	1,647	-	-
15	STERLING HOLLEY CENTER	11,295	20,914	-	-	-
16	ADMINISTRATION	4,126	7,094	128	-	-
18	JEFFERSON HIGH SCHOOL	11,766,027	10,399,393	11,736,525	14,217,181	11,973,283
19	ROOSEVELT ALTERNATIVE HI	5,007,296	4,740,954	4,215,240	4,460,232	3,519,856
20	KISWAUKEE FACILITY	-	54,520	25,189	-	-
22	BARBOUR LANGUAGE ACADEMY	2,818,754	3,029,614	3,376,922	4,335,874	3,359,295
23	BEYER ELEMENTARY SCHOOL	1,821,057	1,616,083	1,607,161	2,030,353	1,963,142
24	BLOOM ELEMENTARY SCHOOL	2,616,440	2,438,384	2,480,223	2,835,220	2,415,741
25	BROOKVIEW ELEM SCHOOL	2,827,300	2,433,824	3,064,472	3,246,223	2,726,380
26	CARLSON ELEMENTARY SCHOOL	2,763,073	2,774,560	2,743,519	3,158,461	2,785,536
28	CONKLIN ELEMENTARY SCHOOL	2,518,698	2,391,223	2,810,774	3,221,091	2,717,292
29	CHERRY VALLEY ELEM SCHOOL	1,457,471	1,250,878	1,554,646	1,741,885	1,534,969
30	DENNIS EC CENTER	1,663,840	20,061	1,261,814	1,646,504	1,443,222
32	ELLIS ARTS ACADEMY	4,171,707	4,053,436	3,003,490	3,722,090	2,577,995
35	FAIRVIEW EC CENTER	2,632,856	2,982,136	3,043,757	3,481,606	2,967,464
38	FROBERG ELEMENTARY SCHOOL	2,368,455	2,394,479	3,091,965	3,376,775	2,718,655
40	GREGORY ELEMENTARY SCHOOL	2,104,604	2,082,628	2,288,883	2,581,702	2,145,666
46	HASKELL YEAR-ROUND ACADEMY	1,828,943	1,628,999	1,879,424	2,351,369	1,833,338
50	HILLMAN ELEMENTARY SCHOOL	2,827,142	2,641,139	3,123,632	3,385,626	2,730,831
52	JACKSON ELEMENTARY SCHOOL	2,162,809	32,067	22,030	-	-
53	JOHNSON ELEMENTARY SCHOOL	2,335,201	2,198,099	2,933,573	3,080,356	2,998,107
54	KING ELEMENTARY SCHOOL	1,853,342	1,785,014	2,334,555	2,197,307	1,779,458
55	KISHWAUKEE ELEM SCHOOL	2,467,639	2,133,321	2,401,287	2,880,472	2,265,112
58	LATHROP ELEMENTARY SCHOOL	2,261,589	2,292,202	2,631,004	3,045,564	2,531,575
59	LEWIS LEMON MAGNET SCHOOL	1,851,320	2,475,897	3,039,978	3,493,357	2,886,411
60	MARSH ELEMENTARY SCHOOL	3,645,010	3,519,556	3,507,541	3,934,416	3,341,315
61	MCINTOSH ELEMENTARY SCHOOL	1,942,730	2,043,657	2,372,404	2,947,288	2,330,124
64	MONTESSORI MAGNET	2,334,842	2,075,734	2,150,630	3,061,127	2,306,229
65	NASHOLD ELEMENTARY SCHOOL	2,701,504	2,493,395	2,636,863	3,067,726	2,489,328
66	NELSON ELEMENTARY SCHOOL	3,053,405	2,947,167	3,128,440	3,782,624	3,110,424
67	NEW MILFORD ELEMENTARY SCHOOL	1,404,084	31,170	22,225	-	-
70	FRESH START/FRESH VIEW	3,395,148	2,375,376	44,087	-	-
73	RIVERDAHL ELEMENTARY SCHOOL	3,007,550	2,990,832	3,066,602	3,785,848	3,518,424
76	ROLLING GREEN ELEM SCHOOL	3,825,955	3,816,789	4,833,075	5,390,369	4,559,620
78	STILES INVESTIGATIVE LRNG	1,423,542	14,413	15,362	-	-
79	SKY VIEW CENTER	25,213	4,638	606	-	-

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL**  
**FY 2011- 2015**

<b>LOC</b>	<b>Location Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Budget</b>	<b>FY 15 Budget</b>
80	SUMMERDALE ELEM SCHOOL	1,816,127	2,274,645	2,575,348	2,888,018	2,330,644
81	SPRING CREEK ELEM SCHOOL	2,714,870	2,548,970	3,209,214	3,393,452	2,642,468
82	THOMPSON ELEMENTARY SCHOOL	2,387,426	2,212,121	2,620,040	2,934,177	2,569,885
84	SWANSON STADIUM	5,004	19,444	9,131	-	-
86	WASHINGTON ELEMENTARY SCHOOL	4,276,815	3,985,943	2,482,547	3,182,124	2,552,245
87	WALKER ELEMENTARY SCHOOL	3,068,813	2,659,555	3,015,762	3,310,193	2,511,490
88	WELSH ELEMENTARY SCHOOL	1,943,840	2,073,042	2,245,781	2,725,347	2,261,604
89	WEST VIEW ELEMENTARY SCHOOL	2,046,627	2,104,449	2,320,079	2,697,749	2,289,726
91	WHITEHEAD ELEMENTARY SCHOOL	2,039,855	1,798,495	2,082,670	2,438,363	2,233,367
92	WHITE SWAN ELEMENTARY SCHOOL	1,806,737	1,545,685	1,859,953	2,102,946	1,891,512
97	WYETH STADIUM	6,703	5,232	3,232	-	-
101	REGIONAL OFFICE OF EDUCATION	-	106,852	-	-	-
102	ROSECRANCE	509,034	469,650	532,798	-	568,814
105	JUVENILE DETENTION CENTER	275,280	269,610	264,366	334,785	283,131
109	WEST-NEWCOMERS PROGRAM	225,140	250,580	156,665	307,946	-
116	ITINERANT	-	-	-	-	-
125	COL HARRISON PARK	429,343	394,208	394,277	525,493	433,471
126	HEAD START	120,573	116,047	-	-	-
130	BOYLAN	15,337	16,450	25,324	-	-
131	CHRISTIAN LIFE	10,202	17,795	13,904	-	-
133	ALPINE ACADEMY	2,510	-	1,318	-	-
134	HOLY FAMILY	3,721	2,700	4,646	-	-
135	KEITH	7,744	4,914	7,884	-	-
136	MONTESSORI LEARNING CTR	-	2,235	1,921	-	-
139	ROCKFORD CHRISTIAN	18,585	23,950	18,418	-	-
141	ROCKFORD LEARNING CENTER	21,586	23,055	15,573	-	-
143	SPECTRUM SCHOOL	-	-	4,640	-	-
144	ST BERNADETTE	687	1,626	2,690	-	-
145	ST EDWARD	1,207	3,092	2,820	-	-
146	ST JAMES	3,552	5,332	6,720	-	-
148	ST PAUL LUTHERAN	-	398	1,750	-	-
149	ST PETER	567	2,322	2,786	-	-
150	ST RITA	1,414	3,672	7,382	-	-
154	ROCKFORD IQRA	3,536	2,459	2,558	-	-
155	EC TRINITY DAY CARE	275,893	268,333	237,279	431,444	318,778
159	HEAD START STATE PRE-K	1,435	-	-	-	-
160	GENERAL ADMIN	(300)	-	-	-	-
165	TEXTBOOK PURCHASES	989,384	552	1,929,547	1,819,800	379,000
168	YMCA-OMBUDSMAN	-	33,375	197,482	285,000	150,000
174	LEADERSHIP AND LEARNING ACADEMY	1,413,300	238,425	665,620	870,000	1,062,500
199	WILSON-FRESH START PROGRAM	-	77	-	-	-
205	DISTRICT ATHLETICS	233,972	416,533	307,662	279,724	377,660
209	WEST - ADMIN DEPT	83,966	91,546	70,292	89,556	-
219	ROOSEVELT - ADMIN DEPT	-	-	-	-	-
230	DENNIS - ADMIN DEPT	-	-	-	-	-
235	FAIRVIEW - ADMIN DEPT	-	-	-	-	-
280	EARLY CHILDHOOD DEPT	-	2,238	-	-	-
297	EXTENDED ABSENCE-PI DAYS	-	-	33,443	92,360	252,383
303	SUMMER SCHOOL - RESA	167,864	37,270	44,264	-	-
304	SUMMER SCHOOL - JUV DETENTION	11,172	9,793	9,497	-	-
305	SUMMER SCHOOL - DETENTION	36,114	55,649	56,712	-	-

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL**  
**FY 2011- 2015**

<b>LOC</b>	<b>Location Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Budget</b>	<b>FY 15 Budget</b>
316	SUMMER SCHOOL-ADMINISTRA	-	17,848	29,749	-	-
319	SUMMER SCHOOL - ROOSEVELT	165,107	152,140	197,921	-	-
322	SUMMER SCHOOL - BARBOUR	102,253	29,254	59,618	-	-
323	SUMMER SCHOOL - BEYER	85,510	14,509	-	-	-
326	SUMMER SCHOOL CARLSON	100,068	44,831	77,228	-	-
332	SUMMER SCHOOL - ELLIS	115,645	34,879	54,837	-	-
335	SUMMER SCHOOL-FAIRVIEW	89,374	6,751	78,573	-	-
359	SUMMER SCHOOL-LEWIS LEMON	-	5,028	49,030	-	-
376	SUMMER SCHOOL ROLLING GRN	146,367	59,599	8,851	-	-
380	Special Education	27,198,370	24,373,024	26,026,829	15,644,261	26,627,058
385	Bilingual Special Education	-	-	-	-	49,464
390	Early Childhood	2,315,410	3,157,111	3,310,423	4,204,257	3,199,262
400	Vocational Education	19,835	2,677	69,836	99,172	1,881,539
420	Title One	13,244,740	11,579,494	16,446,204	15,520,492	14,365,565
440	Bilingual	1,211,179	1,770,090	1,702,492	1,497,779	1,755,255
500	Superintendent's Office	1,023,496	1,053,920	1,111,317	1,306,141	777,817
501	Board of Education	-	44,178	15,916	347,194	356,050
505	Accountability	-	-	104,296	92,561	491,995
530	Building FF&E	1,848,909	1,888,541	1,358,618	2,780,533	900,000
531	Research & Evaluation	1,963,168	1,424,361	1,292,860	923,334	2,324,818
532	Micro-Computer Dept.	1,949,628	3,357,205	3,730,356	4,280,682	4,533,334
533	Information Systems	-	-	1,051,448	-	806,903
540	Purchasing	489,966	465,026	366,417	332,841	418,054
544	Print Shop	-	17,654	135,713	189,188	-
550	Financial Services	58,411,943	71,274,284	68,550,034	25,691,700	66,954,082
560	Food Services	8,419,754	8,909,057	9,648,546	7,600,080	7,254,230
570	Speech & Language	4,198,435	3,838,698	3,886,534	4,452,540	4,099,701
580	Human Resources	2,817,173	2,485,894	3,785,008	3,325,484	4,584,349
600	Dir Instructional Support	1,981,095	4,012,377	1,859,085	2,383,254	3,605,836
601	Legacy Charter School	1,860,675	2,457,045	3,130,386	3,161,076	3,622,514
602	Galapagos Charter School	1,622,031	1,979,714	2,234,019	2,506,771	2,453,170
603	Curriculum & Instruction	-	-	5,201	-	-
605	Prof Development	432,932	395,418	744,167	743,626	762,914
606	CICS Charter School	1,966,636	2,591,710	3,266,913	3,640,588	4,227,629
607	Research/Testing	-	-	80,227	483,600	160,500
609	Operations	-	-	43,373	48,687	57,807
610	Building Services	15,011,657	20,523,149	20,683,641	61,792,295	23,996,067
612	Security Services	142,516	1,356,375	1,613,213	1,912,810	2,177,285
615	Mailroom-Admin	42,319	36,236	(117,827)	62,500	77,500
620	Life Safety Construction	1,080,310	930,895	1,956,282	3,196,361	50,065,834
625	Distribution Center	567,721	840,295	839,518	647,017	930,667
635	Grant Administration	60	-	-	-	-
636	Student Records	7,747	2,387	3,036	-	-
640	Response to Intervention	48,238	124,968	356	-	-
650	Transportation	22,321,337	21,308,737	19,671,509	19,065,098	23,921,419
660	Health Services	3,555,322	3,308,544	4,397,017	4,847,866	4,577,071
675	Assistant Superintendent of Schools	157	1,931	106,346	436,798	155,000
676	Asst Supt Of Schools - Vosburg	-	-	-	200,416	2,866,388
680	Asst Supt Of SSS	27,410	122,511	323,049	244,101	475,897
681	Regional Office Of Ed	103,725	46,450	363,270	210,000	225,000
690	Library Services	628,495	1,086,324	910,414	1,161,092	950,253

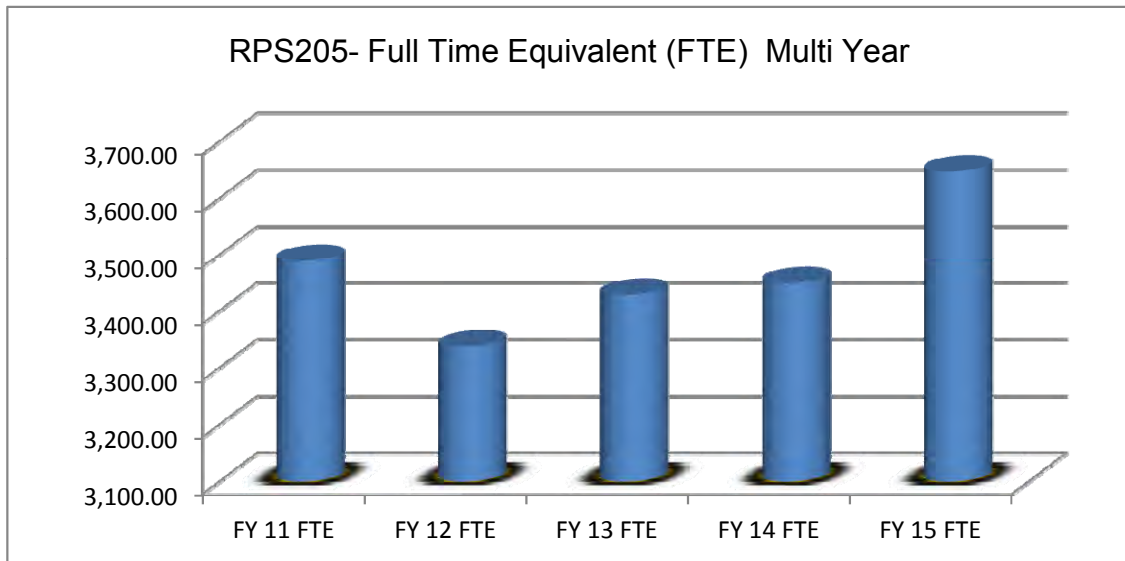
**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL**  
**FY 2011- 2015**

<b>LOC</b>	<b>Location Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Budget</b>	<b>FY 15 Budget</b>
693	Family Resource Center	786,567	595,263	377,236	337,211	355,377
694	B/L Family Resource Center	-	-	4,483	-	64,494
700	Student Services	1,942,459	2,207,850	853,993	1,733,944	970,594
710	Education Services	-	-	59	-	392,820
730	Psychologists	2,663,302	2,233,765	2,406,202	2,387,357	2,135,560
735	School Counselors	-	6,824	57,608	60,000	255,669
740	Social Workers	4,965,650	4,096,915	4,653,681	4,712,168	2,900,839
745	Legal	1,247,205	2,081,303	1,917,382	1,636,275	1,666,561
780	Gifted	130,902	148,462	184,755	158,541	131,227
785	Communications	478,709	505,474	699,109	629,853	1,032,669
786	Attendance & Truancy	814,995	771,443	958,787	722,953	778,692
805	Title I Innovations	225,499	-	-	-	-
900	Summer School	3,598	-	-	-	-
<b>GRAND TOTAL</b>		<b>\$ 380,862,606</b>	<b>\$ 379,681,886</b>	<b>\$ 410,238,569</b>	<b>\$ 433,440,711</b>	<b>\$ 468,581,870</b>

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**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**FULL TIME EQUIVALENT (FTE)**  
**BY CLASSIFICATION**

Code	Description	Budget				
		FY 11 FTE	FY 12 FTE	FY 13 FTE	FY 14 FTE	FY 15 FTE
1200	Certified Administration	156.61	143.00	141.50	139.00	166.01
1300	Non-Certified Administration	32.00	31.00	32.00	36.80	44.00
2500	Certified Support	315.80	302.60	314.10	331.40	347.50
2800	Certified Teacher	1,700.30	1,560.40	1,647.33	1,700.50	1,724.00
4200	Non-Certified Support	164.90	182.30	159.97	150.00	187.80
4300	Non Certified Support	-	-	14.00	11.00	11.00
4400	Hearing Interpreters	-	-	0.00	14.40	11.56
5100	Clerical	167.00	159.50	142.00	140.00	143.00
5200	Clerical- Conf	-	-	15.00	9.00	8.00
6100	Bus Driver	225.76	225.76	225.76	229.48	224.29
6200	Paraprofessional	475.67	488.57	491.57	498.00	518.82
6225	Hourly Support	60.37	58.71	56.29	-	70.86
7100	Trades	70.00	69.00	68.00	66.00	73.00
8300	Food Service	121.17	117.21	121.15	123.89	117.41
TOTAL		3,489.58	3,338.05	3,428.66	3,449.47	3,647.25



**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**BUDGETED FTE's BY FUND**  
**MULTI YEAR**

<b>FY11</b>		Education	Education	Grants	Service	Maintenance	Transportation	Tort	Safety	
<b>Pos #</b>	<b>Description</b>	<b>Fund 10</b>	<b>Fund 17</b>	<b>Fund 18</b>	<b>Fund 19</b>	<b>Fund 20</b>	<b>Fund 40</b>	<b>Fund 80</b>	<b>Fund 92</b>	<b>TOTAL</b>
1200	Certified Administration	112.49	14.00	16.04	11.68	-	-	2.40	-	156.61
1300	Non-Certified Administration	16.45	-	1.20	2.60	3.20	4.60	1.75	2.20	32.00
2500	Certified Support	77.60	173.50	64.70	-	-	-	-	-	315.80
2800	Certified Teacher	1,308.89	324.40	67.01	-	-	-	-	-	1,700.30
4200	Non-Certified Support	62.80	31.20	49.15	7.00	1.50	12.00	0.75	0.50	164.90
4300	Non-Certified Support	-	-	-	-	-	-	-	-	-
5100	Clerical	138.15	2.90	16.00	2.40	2.40	4.00	1.15	-	167.00
6100	Bus Driver	-	-	-	-	-	225.76	-	-	225.76
6200	Paraprofessional	57.67	246.48	171.52	-	-	-	-	-	475.67
6225	Hourly Support	21.63	-	-	30.85	-	7.89	-	-	60.37
7100	Trades	2.00	-	-	8.75	33.59	21.00	-	4.66	70.00
8300	Food Service	-	-	-	121.17	-	-	-	-	121.17
<b>TOTAL</b>		<b>1,797.68</b>	<b>792.48</b>	<b>385.62</b>	<b>184.45</b>	<b>40.69</b>	<b>275.25</b>	<b>6.05</b>	<b>7.36</b>	<b>3,489.58</b>

<b>FY12- ACTUAL</b>		Education	Education	Grants	Service	Maintenance	Transportation	Tort	Safety	
<b>Pos #</b>	<b>Description</b>	<b>Fund 10</b>	<b>Fund 17</b>	<b>Fund 18</b>	<b>Fund 19</b>	<b>Fund 20</b>	<b>Fund 40</b>	<b>Fund 80</b>	<b>Fund 92</b>	<b>TOTAL</b>
1200	Certified Administration	95.39	15.00	20.33	10.23	-	-	2.05	-	143.00
1300	Non-Certified Administration	16.45	-	1.20	1.60	3.70	4.60	1.75	1.70	31.00
2500	Certified Support	108.50	143.59	50.51	-	-	-	-	-	302.60
2800	Certified Teacher	1,193.10	306.30	61.00	-	-	-	-	-	1,560.40
4200	Non-Certified Support	78.35	35.20	47.00	7.00	1.50	12.00	0.75	0.50	182.30
4300	Non-Certified Support	-	-	-	-	-	-	-	-	0.00
5100	Clerical	130.55	3.00	16.00	2.40	2.40	4.00	1.15	-	159.50
5200	Clerical- Conf	-	-	-	-	-	-	-	-	0.00
6100	Bus Driver	-	-	-	-	-	225.76	-	-	225.76
6200	Paraprofessional	64.07	278.90	145.60	-	-	-	-	-	488.57
6225	Hourly Support	21.31	-	-	29.51	-	7.89	-	-	58.71
7100	Trades	2.00	-	-	11.00	30.34	21.00	-	4.66	69.00
8300	Food Service	-	-	-	117.21	-	-	-	-	117.21
<b>TOTAL</b>		<b>1,709.72</b>	<b>781.99</b>	<b>341.64</b>	<b>178.94</b>	<b>37.94</b>	<b>275.25</b>	<b>5.70</b>	<b>6.86</b>	<b>3,338.05</b>

<b>FY13</b>		Education	Education	Grants	Service	Maintenance	Transportation	Tort	Safety	
<b>Pos #</b>	<b>Description</b>	<b>Fund 10</b>	<b>Fund 17</b>	<b>Fund 18</b>	<b>Fund 19</b>	<b>Fund 20</b>	<b>Fund 40</b>	<b>Fund 80</b>	<b>Fund 92</b>	<b>TOTAL</b>
1200	Certified Administration	92.84	19.00	17.51	10.10	-	-	2.05	-	141.50
1300	Non-Certified Administration	17.95	-	1.70	1.60	2.70	4.60	1.75	1.70	32.00
2500	Certified Support	114.60	139.95	59.55	-	-	-	-	-	314.10
2800	Certified Teacher	1,240.85	331.74	74.74	-	-	-	-	-	1,647.33
4200	Non-Certified Support	71.95	35.17	43.10	7.00	1.50	-	0.75	0.50	159.97
4300	Non-Certified Support	-	1.00	-	-	-	13.00	-	-	14.00
5100	Clerical	113.00	3.00	16.00	3.00	3.00	4.00	-	-	142.00
5200	Clerical- Conf	12.85	-	-	0.40	0.40	0.20	0.95	0.20	15.00

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**

**BUDGETED FTE's BY FUND**

**MULTI YEAR**

6100	Bus Driver	-	-	-	-	-	225.76	-	-	225.76
6200	Paraprofessional	61.57	273.92	156.08	-	-	-	-	-	491.57
6225	Hourly Support	20.23	-	-	28.86	-	7.20	-	-	56.29
7100	Trades	2.00	-	-	8.75	32.59	20.00	-	4.66	68.00
8300	Food Service	0.11	-	-	121.04	-	-	-	-	121.15

<b>TOTAL</b>		<b>1,747.94</b>	<b>803.78</b>	<b>368.67</b>	<b>180.75</b>	<b>40.19</b>	<b>274.76</b>	<b>5.50</b>	<b>7.06</b>	<b>3,428.66</b>
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**FY14**

<b>Pos #</b>	<b>Description</b>	<b>Education Fund 10</b>	<b>Education Fund 17</b>	<b>Grants Fund 18</b>	<b>Service Fund 19</b>	<b>Maintenance Fund 20</b>	<b>Transportation Fund 40</b>	<b>Tort Fund 80</b>	<b>Safety Fund 92</b>	<b>TOTAL</b>
1200	Certified Administration	92.19	18.91	15.60	10.20	-	-	2.10	-	139.00
1300	Non-Certified Administration	21.20	-	2.50	1.60	4.70	3.60	2.50	0.70	36.80
2500	Certified Support	128.30	145.75	57.35	-	-	-	-	-	331.40
2800	Certified Teacher	1,322.24	318.70	59.56	-	-	-	-	-	1,700.50
4200	Non-Certified Support	66.65	21.00	51.80	5.20	1.70	1.20	0.75	1.70	150.00
4300	Non-Certified Support	-	-	-	-	-	11.00	-	-	11.00
4400		-	14.40							14.40
5100	Clerical	114.75	3.00	15.00	1.25	2.00	4.00	-	-	140.00
5200	Clerical- Conf	9.00	-	-	-	-	-	-	-	9.00
6100	Bus Driver	-	-	-	-	-	229.48	-	-	229.48
6200	Paraprofessional	108.50	262.66	126.84	-	-	-	-	-	498.00
6225	Hourly Support	-	-	-	-	-	-	-	-	0.00
7100	Trades	3.00	-	-	8.00	30.34	21.00	-	3.66	66.00
8300	Food Service	0.88	-	-	123.01	-	-	-	-	123.89
<b>TOTAL</b>		<b>1,866.71</b>	<b>784.42</b>	<b>328.65</b>	<b>149.26</b>	<b>38.74</b>	<b>270.28</b>	<b>5.35</b>	<b>6.06</b>	<b>3,449.47</b>

**FY15**

<b>Pos #</b>	<b>Description</b>	<b>Education Fund 10</b>	<b>Education Fund 17</b>	<b>Grants Fund 18</b>	<b>Service Fund 19</b>	<b>Maintenance Fund 20</b>	<b>Transportation Fund 40</b>	<b>Tort Fund 80</b>	<b>Safety Fund 92</b>	<b>TOTAL</b>
1200	Certified Administration	108.83	18.75	26.00	10.33	-	-	2.10	-	166.01
1300	Non-Certified Administration	25.20	0.20	2.50	1.60	8.70	2.60	2.50	0.70	44.00
2500	Certified Support	132.90	155.90	58.70	-	-	-	-	-	347.50
2800	Certified Teacher	1,343.09	293.70	87.21	-	-	-	-	-	1,724.00
4200	Non-Certified Support	94.65	26.90	52.70	8.20	2.20	1.20	0.75	1.20	187.80
4300	Non-Certified Support	-	-	-	-	-	11.00	-	-	11.00
4400		-	11.56	-	-	-	-	-	-	11.56
5100	Clerical	116.50	3.00	14.50	2.00	3.00	4.00	-	-	143.00
5200	Clerical- Conf	7.40	-	-	0.20	0.20	-	0.20	-	8.00
6100	Bus Driver	-	-	-	-	-	224.29	-	-	224.29
6200	Paraprofessional	108.00	303.85	106.97	-	-	-	-	-	518.82
6225	Hourly Support	26.53	-	-	36.44	-	7.89	-	-	70.86
7100	Trades	2.00	-	-	7.25	43.75	20.00	-	-	73.00
8300	Food Service	-	-	-	117.41	-	-	-	-	117.41
<b>TOTAL</b>		<b>1,965.10</b>	<b>813.86</b>	<b>348.58</b>	<b>183.43</b>	<b>57.85</b>	<b>270.98</b>	<b>5.55</b>	<b>1.90</b>	<b>3,647.25</b>

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**ENROLLMENT BY GRADE LEVEL-FALL HOUSING REPORTS**

	FY 10	FY 11	FY 12	FY 13	FY14	Proj FY15	Proj FY16	Proj FY17	
	9/30/2009	9/30/2010	9/30/2011	9/30/2012	9/30/2013				
Pre K	2,243 13.63%	2,235 -0.36%	1,829 -18.17%	2,593 41.77%	2,346 -9.53%	2249 -4.13%	2250 0.06%	2254 0.14%	
K	2,080 -0.72%	2,060 -0.96%	1,890 -8.25%	2,085 10.32%	2,131 2.21%	1897 -10.98%	1827 -3.69%	1765 -3.39%	Winnebago Birth Rates
1	2,080 -0.72%	2,058 -1.06%	1,991 -3.35%	1,957 3.54%	2,068 -0.82%	2121 -0.48%	1889 -0.43%	1821 -0.31%	
2	2,151 -4.61%	2,007 -3.51%	1,952 -5.15%	2,017 1.31%	1,899 -2.96%	2006 -2.99%	2064 -2.66%	1842 -2.49%	
3	2,040 -4.23%	2,045 -4.93%	1,910 -4.83%	2,000 2.46%	1,986 -1.54%	1849 -2.61%	1960 -2.29%	2028 -1.76%	
4	2,175 -3.46%	2,002 -1.86%	1,995 -2.44%	1,959 2.57%	1,933 -3.35%	1952 -1.71%	1824 -1.36%	1936 -1.26%	
5	2,098 -5.92%	2,160 -0.69%	1,903 -4.95%	2,051 2.81%	1,920 -1.99%	1891 -2.15%	1925 -1.39%	1796 -1.53%	
6	1,971 -2.95%	2,073 -1.19%	1,954 -9.54%	1,875 -1.47%	1,979 -3.51%	1848 -3.73%	1818 -3.89%	1840 -4.43%	
7	1,913 -2.35%	2,003 1.62%	1,825 -11.96%	2,061 5.48%	1,814 -3.25%	1938 -2.09%	1811 -2.04%	1767 -2.78%	
8	1,874 -1.00%	1,899 -0.73%	1,808 -9.74%	1,967 7.78%	2,024 -1.80%	1794 -1.10%	1916 -1.12%	1789 -1.19%	
SPED	852 2.77%	474 -44.37%	1,261 ▼ 166.03%	28 -97.78%	33 17.86%	36 8.90%	40 10.13%	48 21.03%	
9	2,549 36.02%	2,056 9.71%	1,818 -4.27%	2,130 17.81%	2,785 41.59%	2432 20.17%	2099 17.00%	2270 18.46%	
10	1,994 -24.56%	2,318 -9.06%	1,882 -8.46%	1,955 7.54%	1,863 -12.54%	2523 -9.42%	2277 -6.39%	1976 -5.85%	
11	1,526 -21.70%	1,647 -17.40%	1,763 -23.94%	1,919 1.97%	1,549 -20.77%	1558 -16.37%	2137 -15.30%	1938 -14.88%	
12	1,349 -13.41%	1,576 3.28%	1,269 -22.95%	1,460 -17.19%	1,414 -26.32%	1312 -15.32%	1313 -15.70%	1720 -19.49%	
13	171 4%	146 -14.62%	135 -7.53%	0 -100.00%	0	0	0	0	
<b>Total</b>	<b>29,066</b> *	<b>28,759</b> *	<b>27,185</b> *	<b>28,057</b> *	<b>27,744</b> *	<b>27,407</b>	<b>27,150</b>	<b>26,790</b>	
<b>Less Pre K</b>	<b>(2,243)</b>	<b>(2,235)</b>	<b>(1,829)</b>	<b>(2,593)</b>	<b>(2,346)</b>	<b>(2,249)</b>	<b>(2,250)</b>	<b>(2,254)</b>	
<b>Total K-12</b>	<b>26,823</b>	<b>26,524</b>	<b>25,356</b>	<b>25,464</b>	<b>25,398</b>	<b>25,158</b>	<b>24,900</b>	<b>24,536</b>	

\*Self contained students included in SPED line

The enrollment forecasting methodology begins with the Winnebago County birth rate. Internal analysis suggests that approximately 50% of all live births within the county attend RPS205 schools in year 5. A Linear Regression Forecasting model is used for all other grade levels.

The enrollment between schools is stabilizing because the Board adopted school zones for elementary schools.

## Rockford Public School District No. 205

### Demographic and Economic Statistics

#### Last Ten Calendar Years

Calendar Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	
				Winnebago County	Boone County
2013	150,251	3,193,585,005	21,255	11.6%	11.5%
2012	150,915	3,207,698,325	21,255	11.6	11.8
2011	151,904	3,013,775,360	19,840	12.7	13.4
2010	152,943	2,938,035,030	19,210	15.3	15.9
2009	153,587	3,211,657,757	20,911	14.8	15.1
2008	154,370	3,432,416,950	22,235	8.6	9.5
2007	154,206	3,425,994,702	22,217	6.3	6.9
2006	152,538	3,001,490,226	19,677	5.6	5.9
2005	151,589	3,048,757,968	20,112	6.6	6.9
2004	151,336	2,993,577,416	19,781	7.5	7.6
2003	151,509	2,996,999,529	19,781	8.1	8.1

Note: Estimated Population is from U.S. Census Bureau annual population estimates.

Note: Per Capita Income is from U.S. Census Bureau American Community Survey.

Please also note that 2013 Per Capita Personal Income was not available at time of publication of this budget document.

Note: Unemployment Rates are per Illinois Department of Employment Security.

## Rockford Public School District No. 205

### Assessed Value and Actual Value of Taxable Property Last Ten Fiscal Years

Tax Levy Year	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Railroad Property	Total Taxable Equalized Assessed Valuation	Total Direct Tax Rate	Estimated Actual Taxable Value
2013	\$1,510,010,484	\$455,238,300	\$159,346,606	\$14,345,559	\$4,106,006	\$2,143,046,955	7.2301	\$ 6,429,140,865
2012	1,684,282,678	482,384,445	169,323,054	14,182,138	3,823,787	2,353,996,102	6.688	7,061,988,306
2011	1,858,864,247	531,650,353	180,493,067	14,856,472	3,364,520	2,589,228,659	6.560	7,767,685,977
2010	1,960,896,951	569,104,813	190,827,403	14,812,396	3,339,291	2,738,980,854	6.015	8,216,942,562
2009	2,031,864,602	588,665,267	196,715,830	14,087,236	2,832,420	2,834,165,355	5.576	8,502,496,065
2008	2,037,701,784	597,626,014	197,070,905	13,083,456	2,764,560	2,848,246,719	5.452	8,544,740,157
2007	1,964,272,936	577,395,084	195,641,402	12,625,025	2,104,316	2,752,038,763	5.338	8,256,116,289
2006	1,831,485,537	560,758,194	196,753,476	11,808,889	1,724,296	2,602,530,392	5.413	7,807,591,176
2005	1,708,574,804	535,318,248	192,315,003	12,097,588	1,512,176	2,449,817,819	5.511	7,349,453,457
2004	1,580,979,075	508,337,163	194,027,835	12,005,628	1,513,123	2,296,862,824	5.531	6,890,588,472
2003	1,558,022,946	488,070,532	199,334,055	11,971,613	1,376,505	2,258,775,651	5.518	6,776,326,953
2001	2,082,862,309				361,156	2,084,223,465	5.579	6,252,670,395

Source: Winnebago County Clerk's, Department of Tax Extensions.

Note: The county assesses property at approximately 33.3 percent of actual value. Estimated actual taxable value is calculated by dividing taxable value by percentage. Tax rates are per \$100 of assessed value.

EAV by property type was not available from 1999-2001 prior to their DEVNET software purchase in 2002.

**ROCKFORD PUBLIC SCHOOL DISTRICT No. 205**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**

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Tax Levy Year	Taxes Levied for the Fiscal Year	Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections	Total Percentage of Levy
		Amount	Percentage of Levy			
2013	\$ 154,944,440	\$ 78,137,811	50.43 %	\$ -	\$ 78,137,811	50.43 %
2012	157,444,675	80,536,117	51.15	75,869,353	156,405,470	99.34
2011	169,840,442	86,990,557	51.22	81,703,188	168,693,745	99.32
2010	164,557,651	70,371,736	42.76	93,190,642	163,562,378	99.40
2009	157,864,109	78,503,250	49.73	78,762,038	157,265,288	99.62
2008	155,104,050	78,659,071	50.71	75,622,156	154,281,227	99.47
2007	146,735,090	72,873,963	49.66	73,278,244	146,152,207	99.60
2006	140,688,672	70,703,218	50.26	69,643,227	140,346,445	99.76
2005	134,847,353	68,631,252	50.90	65,775,697	134,406,949	99.67
2004	126,886,289	56,788,214	44.76	69,888,546	126,676,760	99.83
2003	124,493,274	64,605,312	51.89	59,075,645	123,680,957	99.35

Source: Winnebago County Clerk's Office

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**EAV AND LEVY IMPACT ON HOMEOWNERS (MULTI YEAR)**

	2010 Taxes payable in 2011	2011 Taxes payable in 2012	2012 Taxes payable in 2013	2013 Taxes payable in 2014	2014 Taxes- Est. payable in 2015	2015 Taxes- Est. payable in 2016
Home Value	\$ 100,000.00	\$ 96,640.00	\$ 91,353.79	\$ 83,278.12	\$ 78,756.12	\$ 76,393.43
Est. Change in Home Value	-3.36%	-5.47%	-8.84%	-5.43%	-3.00%	0.00%
Est. Home Value	\$ 96,640.00	\$ 91,353.79	\$ 83,278.12	\$ 78,756.12	\$ 76,393.43	\$ 76,393.43
Assessed Value (1/3)	\$ 32,213.33	\$ 30,451.26	\$ 27,759.37	\$ 26,252.04	\$ 25,464.48	\$ 25,464.48
County Multiplier	1.0000	1.0168	1.0000	1.0000	1.0000	1.0000
Actual Assessed Value	\$ 32,213.33	\$ 30,962.85	\$ 27,759.37	\$ 26,252.04	\$ 25,464.48	\$ 25,464.48
Home owner exemption	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)
Taxable Value	\$ 26,213.33	\$ 24,962.85	\$ 21,759.37	\$ 20,252.04	\$ 19,464.48	\$ 19,464.48
School Tax Rate	\$ 6.0152	\$ 6.5595	\$ 6.6884	\$ 7.2301	\$ 7.6535	\$ 7.9286
Total School Tax Due	<u>\$ 1,576.78</u>	<u>\$ 1,637.44</u>	<u>\$ 1,455.35</u>	<u>\$ 1,464.24</u>	<u>\$ 1,489.71</u>	<u>\$ 1,543.26</u>

	2010 Taxes payable in 2011	2011 Taxes payable in 2012	2012 Taxes payable in 2013	2013 Taxes payable in 2014	2014 Taxes- Est. payable in 2015	2015 Taxes- Est. payable in 2016
Home Value	\$ 50,000.00	\$ 48,320.00	\$ 45,676.90	\$ 41,639.06	\$ 39,378.06	\$ 38,196.72
Est. Change in Home Value	-3.36%	-5.47%	8.84%	-5.43%	-3.00%	0.00%
Est. Home Value	\$ 48,320.00	\$ 45,676.90	\$ 41,639.06	\$ 39,378.06	\$ 38,196.72	\$ 38,196.72
Assessed Value (1/3)	\$ 16,666.67	\$ 15,225.63	\$ 13,879.69	\$ 13,126.02	\$ 12,732.24	\$ 12,732.24
County Multiplier (1.0168)	1.0000	1.0168	1.0000	1.0000	1.0000	1.0000
Actual Assessed Value	\$ 16,666.67	\$ 15,481.42	\$ 13,879.69	\$ 13,126.02	\$ 12,732.24	12732.2386
Home owner exemption	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)
Taxable Value	\$ 10,666.67	\$ 9,481.42	\$ 7,879.69	\$ 7,126.02	\$ 6,732.24	\$ 6,732.24
School Tax Rate	\$ 6.0152	\$ 6.5595	\$ 6.6884	\$ 7.2301	\$ 7.6535	\$ 7.9286
Total School Tax Due	<u>\$ 641.62</u>	<u>\$ 621.93</u>	<u>\$ 527.02</u>	<u>\$ 515.22</u>	<u>\$ 515.25</u>	<u>\$ 533.77</u>

Taxes are assessed on a calendar year. For RPS205 budget purposes, half of each collection lands in two fiscal years. For example, half of the 'payables in 2014' and half of 'payable in 2015' comprise the FY 2015 RPS205 Budget.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**AMORTIZATION SCHEDULE SUMMARY- (ALL BONDS)**

Total Debt Service						
Date:	Principal		Interest		Accreted Interest	
Total						
8/1/2014	\$	-	\$	1,507,500.00	\$	1,507,500.00
2/1/2015	\$	7,515,766.50	\$	1,507,500.00	\$	3,784,233.50
8/1/2015	\$	-	\$	1,420,800.00	\$	1,420,800.00
2/1/2016	\$	5,211,342.50	\$	1,420,800.00	\$	3,978,637.50
8/1/2016	\$	-	\$	1,375,800.00	\$	1,375,800.00
2/1/2017	\$	5,127,773.90	\$	1,375,800.00	\$	4,162,226.10
8/1/2017	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2018	\$	3,054,444.30	\$	1,328,300.00	\$	4,335,555.70
8/1/2018	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2019	\$	2,890,778.20	\$	1,328,300.00	\$	4,499,221.80
8/1/2019	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2020	\$	3,802,506.10	\$	1,328,300.00	\$	2,847,493.90
8/1/2020	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2021	\$	3,089,877.50	\$	1,328,300.00	\$	820,122.50
8/1/2021	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2022	\$	5,797,869.00	\$	1,328,300.00	\$	1,902,131.00
8/1/2022	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2023	\$	5,529,940.50	\$	1,328,300.00	\$	2,315,059.50
8/1/2023	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2024	\$	5,280,525.60	\$	1,328,300.00	\$	2,699,474.40
8/1/2024	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2025	\$	5,062,817.25	\$	1,328,300.00	\$	3,072,182.75
8/1/2025	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2026	\$	4,848,796.25	\$	1,328,300.00	\$	3,436,203.75
8/1/2026	\$	-	\$	1,328,300.00	\$	1,328,300.00
2/1/2027	\$	7,320,050.00	\$	1,328,300.00	\$	1,109,950.00
8/1/2027	\$	-	\$	1,209,700.00	\$	1,209,700.00
2/1/2028	\$	8,820,000.00	\$	1,209,700.00	\$	-
8/1/2028	\$	-	\$	1,040,800.00	\$	-
2/1/2029	\$	9,305,000.00	\$	1,040,800.00	\$	-
8/1/2029	\$	-	\$	854,700.00	\$	-
2/1/2030	\$	9,835,000.00	\$	854,700.00	\$	-
8/1/2030	\$	-	\$	658,000.00	\$	-
2/1/2031	\$	10,385,000.00	\$	658,000.00	\$	-
8/1/2031	\$	-	\$	450,300.00	\$	-
2/1/2032	\$	10,960,000.00	\$	450,300.00	\$	-
8/1/2032	\$	-	\$	231,100.00	\$	-
2/1/2033	\$	11,555,000.00	\$	231,100.00	\$	-
	\$	139,592,487.60	\$	47,315,650.00	\$	38,962,492.40
					\$	225,870,650.00

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016-2018 FORECAST**  
**GOVERNMENTAL FUNDS SUMMARY**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ 178,874,377	\$ 182,283,003	\$ 186,495,999	\$ 186,283,621	45%
FLOW THROUGH REVENUES	54,335,383	54,878,737	55,427,525	55,981,979	13%
STATE REVENUES	135,460,693	138,169,906	140,933,305	143,751,971	35%
FEDERAL REVENUES	27,497,659	28,047,612	28,608,564	29,180,735	7%
OTHER SOURCES/USES	1,098,981	46,209,971	5,121,071	1,128,694	0%
<b>TOTAL REVENUES</b>	<b>\$ 397,267,093</b>	<b>\$ 449,589,230</b>	<b>\$ 416,586,463</b>	<b>\$ 416,326,999</b>	<b>100%</b>

**EXPENDITURES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
SALARIES	\$ 179,506,716	\$ 183,096,851	\$ 186,758,788	\$ 190,493,964	45%
EMPLOYEE BENEFITS	70,943,368	73,071,669	75,263,819	77,521,734	18%
TRS BEHALF FLOW THROUGH	54,317,796	54,860,974	55,409,583	55,963,679	13%
ALL OTHER EXPENDITURES	142,377,398	135,928,601	133,413,966	95,980,969	23%
<b>TOTAL EXPENDITURES</b>	<b>\$ 447,145,278</b>	<b>\$ 446,958,094</b>	<b>\$ 450,846,156</b>	<b>\$ 419,960,346</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ (49,878,185)</b>	<b>\$ 2,631,135</b>	<b>\$ (34,259,693)</b>	<b>\$ (3,633,346)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 326,648,601</b>	<b>\$ 276,770,416</b>	<b>\$ 279,401,551</b>	<b>\$ 245,141,858</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ 276,770,416</b>	<b>\$ 279,401,551</b>	<b>\$ 245,141,858</b>	<b>\$ 241,508,512</b>	

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016-2018 FORECAST**  
**EDUCATION FUND (Fund 10)**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ 98,751,092	\$ 100,232,358	\$ 101,735,843	\$ 102,753,202	41%
FLOW THROUGH REVENUES	40,753,406	41,160,940	41,572,549	41,988,275	17%
STATE REVENUES	97,883,740	99,841,414	101,838,243	103,875,008	42%
FEDERAL REVENUES	70,000	71,400	72,828	74,285	0%
OTHER SOURCES/USES	-	-	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 237,458,237</b>	<b>\$ 241,306,112</b>	<b>\$ 245,219,463</b>	<b>\$ 248,690,769</b>	<b>100%</b>

**EXPENDITURES**

Description	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
SALARIES	\$ 113,022,858	\$ 115,283,315	\$ 117,588,981	\$ 119,940,761	52%
EMPLOYEE BENEFITS	37,104,165	38,217,290	39,363,808	40,544,723	17%
TRS BEHALF FLOW THROUGH	40,753,406	41,160,940	41,572,549	41,988,275	18%
ALL OTHER EXPENDITURES	28,880,050	29,168,850	29,460,539	29,902,447	13%
<b>TOTAL EXPENDITURES</b>	<b>\$ 219,760,478</b>	<b>\$ 223,830,395</b>	<b>\$ 227,985,878</b>	<b>\$ 232,376,205</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ 17,697,759</b>	<b>\$ 17,475,718</b>	<b>\$ 17,233,586</b>	<b>\$ 16,314,564</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 455,637,079</b>	<b>\$ 473,334,838</b>	<b>\$ 490,810,556</b>	<b>\$ 508,044,142</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ 473,334,838</b>	<b>\$ 490,810,556</b>	<b>\$ 508,044,142</b>	<b>\$ 524,358,705</b>	

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016-2018 FORECAST**  
**SPECIAL EDUCATION FUND (Fund 17)**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ 19,557,796	\$ 19,851,163	\$ 20,148,930	\$ 20,148,930	41%
FLOW THROUGH REVENUES	11,525,941	11,641,200	11,757,612	11,875,188	24%
STATE REVENUES	13,460,000	13,729,200	14,003,784	14,283,860	29%
FEDERAL REVENUES	2,775,000	2,830,500	2,887,110	2,944,852	6%
OTHER SOURCES/USES	-	-	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 47,318,737</b>	<b>\$ 48,052,063</b>	<b>\$ 48,797,437</b>	<b>\$ 49,252,831</b>	<b>100%</b>

**EXPENDITURES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
SALARIES	\$ 35,577,459	\$ 36,289,008	\$ 37,014,788	\$ 37,755,084	52%
EMPLOYEE BENEFITS	14,039,660	14,460,850	14,894,676	15,341,516	21%
TRS BEHALF FLOW THROUGH	11,525,941	11,641,200	11,757,612	11,875,188	16%
ALL OTHER EXPENDITURES	7,471,115	7,545,826	7,621,285	7,735,604	11%
<b>TOTAL EXPENDITURES</b>	<b>\$ 68,614,175</b>	<b>\$ 69,936,885</b>	<b>\$ 71,288,360</b>	<b>\$ 72,707,392</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ (21,295,438)</b>	<b>\$ (21,884,821)</b>	<b>\$ (22,490,924)</b>	<b>\$ (23,454,561)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ (373,388,389)</b>	<b>\$ (394,683,828)</b>	<b>\$ (416,568,649)</b>	<b>\$ (439,059,573)</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ (394,683,828)</b>	<b>\$ (416,568,649)</b>	<b>\$ (439,059,573)</b>	<b>\$ (462,514,134)</b>	

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016-2018 FORECAST**  
**GRANTS FUND (Fund 18)**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ -	\$ -	\$ -		0%
FLOW THROUGH REVENUES	2,038,449	2,058,833	2,079,422	2,100,216	5%
STATE REVENUES	11,149,000	11,371,980	11,599,420	11,831,408	29%
FEDERAL REVENUES	24,652,659	25,145,712	25,648,626	26,161,598	65%
OTHER SOURCES/USES	351,674	355,191	358,743	358,743	1%
<b>TOTAL REVENUES</b>	<b>\$ 38,191,781</b>	<b>\$ 38,931,716</b>	<b>\$ 39,686,210</b>	<b>\$ 40,451,965</b>	<b>100%</b>

**EXPENDITURES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
SALARIES	\$ 19,696,263	\$ 20,090,188	\$ 20,491,992	\$ 20,901,832	52%
EMPLOYEE BENEFITS	6,044,572	6,225,909	6,412,686	6,605,067	16%
TRS BEHALF FLOW THROUGH	2,038,449	2,058,833	2,079,422	2,100,216	5%
ALL OTHER EXPENDITURES	10,412,497	10,516,622	10,621,788	10,834,224	27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,191,781</b>	<b>\$ 38,891,553</b>	<b>\$ 39,605,889</b>	<b>\$ 40,441,339</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ 0</b>	<b>\$ 40,163</b>	<b>\$ 80,321</b>	<b>\$ 10,626</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,271,898</b>	<b>\$ 2,271,898</b>	<b>\$ 2,312,061</b>	<b>\$ 2,392,383</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ 2,271,898</b>	<b>\$ 2,312,061</b>	<b>\$ 2,392,383</b>	<b>\$ 2,403,009</b>	

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016-2018 FORECAST**  
**TRANSPORTATION FUND (Fund 40)**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ 10,388,198	\$ 10,907,608	\$ 11,452,988	\$ 11,452,988	45%
FLOW THROUGH REVENUES	-	-	-	-	0%
STATE REVENUES	12,967,953	13,227,312	13,491,858	13,761,695	55%
FEDERAL REVENUES	-	-	-	-	0%
OTHER SOURCES/USES	-	-	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 23,356,151</b>	<b>\$ 24,134,920</b>	<b>\$ 24,944,846</b>	<b>\$ 25,214,684</b>	<b>100%</b>

**EXPENDITURES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
SALARIES	\$ 7,871,451	\$ 8,028,880	\$ 8,189,458	\$ 8,353,247	35%
EMPLOYEE BENEFITS	3,468,828	3,572,893	3,680,080	3,790,483	16%
ALL OTHER EXPENDITURES	11,284,971	11,397,820	11,511,799	11,684,476	49%
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,625,250</b>	<b>\$ 22,999,594</b>	<b>\$ 23,381,337</b>	<b>\$ 23,828,205</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ 730,900</b>	<b>\$ 1,135,326</b>	<b>\$ 1,563,510</b>	<b>\$ 1,386,478</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 15,699,809</b>	<b>\$ 16,430,709</b>	<b>\$ 17,566,035</b>	<b>\$ 19,129,545</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ 16,430,709</b>	<b>\$ 17,566,035</b>	<b>\$ 19,129,545</b>	<b>\$ 20,516,023</b>	

A 60% reduction in state funding has created a state-wide concern about the mandate of providing transportation for students. RPS205 is exploring creative ways to provide the service at a reduced cost for FY 14. Property tax revenue has been diverted from student instruction to fill the reduction in state funding for student transportation.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016-2018 FORECAST**  
**OPERATIONS/MAINTENANCE FUND (Fund 20)**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ 24,660,914	\$ 25,893,960	\$ 27,188,658	\$ 25,829,225	97%
FLOW THROUGH REVENUES	17,588	17,764	17,941	18,300	0%
STATE REVENUES	-	-	-	-	0%
FEDERAL REVENUES	-	-	-	-	0%
OTHER SOURCES/USES	747,307	754,780	762,328	769,951	3%
<b>TOTAL REVENUES</b>	<b>\$ 25,425,809</b>	<b>\$ 26,666,504</b>	<b>\$ 27,968,927</b>	<b>\$ 26,617,476</b>	<b>100%</b>

**EXPENDITURES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
SALARIES	3,181,855	\$ 3,245,492	\$ 3,310,402	\$ 3,376,610	14%
EMPLOYEE BENEFITS	780,337	803,747	827,860	852,695	3%
ALL OTHER EXPENDITURES	20,067,210	20,267,882	20,470,561	20,777,619	83%
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,029,402</b>	<b>\$ 24,317,121</b>	<b>\$ 24,608,822</b>	<b>\$ 25,006,924</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ 1,396,407</b>	<b>\$ 2,349,383</b>	<b>\$ 3,360,105</b>	<b>\$ 1,610,552</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ (4,851,113)</b>	<b>\$ (3,454,706)</b>	<b>\$ (1,105,323)</b>	<b>\$ 2,254,782</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ (3,454,706)</b>	<b>\$ (1,105,323)</b>	<b>\$ 2,254,782</b>	<b>\$ 3,865,334</b>	

In fiscal years prior to FY 12, interest income was divided between the Ed Fund, Food Service Fund and O&M.  
For FY 13, no interest income is provided to the Ed Fund, and increased Corporate Personal Property Replacement Tax revenue will be used to eat into the negative fund balance that has plagued this fund for years.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016-2018 FORECAST**  
**CAPITAL PROJECTS FUND (Fund 6X)**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ 3,069,151	\$ -	\$ -	\$ -	0%
FLOW THROUGH REVENUES	-	-	-	-	0%
STATE REVENUES	-	-	-	-	0%
FEDERAL REVENUES	-	-	-	-	0%
OTHER FINANCING SOURCES	-	35,100,000	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 3,069,151</b>	<b>\$ 35,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**EXPENDITURES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
SALARIES	\$ -	\$ -	\$ -	\$ -	0%
EMPLOYEE BENEFITS	-	-	-	-	0%
ALL OTHER EXPENDITURES	46,805,052	40,000,000	34,686,395	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 46,805,052</b>	<b>\$ 40,000,000</b>	<b>\$ 34,686,395</b>	<b>\$ -</b>	<b>0%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ (43,735,901)</b>	<b>\$ (4,900,000)</b>	<b>\$ (34,686,395)</b>	<b>\$ -</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 83,322,296</b>	<b>\$ 39,586,395</b>	<b>\$ 34,686,395</b>	<b>\$ 0</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ 39,586,395</b>	<b>\$ 34,686,395</b>	<b>\$ 0</b>	<b>\$ 0</b>	

This schedule is comprised of 2 funds:

Fund 60- Created to account for the \$99.9 million in General Obligation bond proceeds, and

Fund 64- The Board created, internally seeded Capital Fund from Operating transfers from the Education Fund in FY 12 (\$10 million) and FY 13 (\$15 million) and FY 14 (\$25 million), respectively.

The Fund 60 proceeds of \$99.9 million were received in April 2013, and \$46.8 million is expected to be spent during FY 15. No proposed expenditure is expected in FY 15 of the Board's Capital Fund.

The Board still has public approval to sell an additional \$36 million in General Obligation bonds, as is reflected in the forecast for FY 16. Nine hundred thousand has been shaved off of the \$36 million available to cover closing costs, and deviations in the bond market that are unforeseen.

The 10 Year Facilities Plan included a \$50 million transfer from General Operating reserves. At the time of this publication, all transfers were complete.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016- 2018 FORECAST**  
**LIFE/ SAFETY FUND (Fund 9X)**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ 1,576,179	\$ 1,607,703	\$ 1,639,857	\$ 1,656,255	100%
FLOW THROUGH REVENUES	-	-	-	-	0%
STATE REVENUES	-	-	-	-	0%
FEDERAL REVENUES	-	-	-	-	0%
OTHER FINANCING SOURCES	-	10,000,000	4,000,000	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 1,576,179</b>	<b>\$ 11,607,703</b>	<b>\$ 5,639,857</b>	<b>\$ 1,656,255</b>	<b>100%</b>

**EXPENDITURES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
SALARIES	\$ 156,831	\$ 159,967	\$ 163,167	\$ 166,430	3%
EMPLOYEE BENEFITS	25,051	25,803	26,577	27,374	1%
ALL OTHER EXPENDITURES	3,141,504	5,000,000	7,000,000	5,000,000	96%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,323,386</b>	<b>\$ 5,185,770</b>	<b>\$ 7,189,744</b>	<b>\$ 5,193,804</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ (1,747,207)</b>	<b>\$ 6,421,932</b>	<b>\$ (1,549,887)</b>	<b>\$ (3,537,549)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,704,125</b>	<b>\$ (43,083)</b>	<b>\$ 6,378,850</b>	<b>\$ 4,828,963</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ (43,083)</b>	<b>\$ 6,378,850</b>	<b>\$ 4,828,963</b>	<b>\$ 1,291,413</b>	

This schedule includes the regular Fund 92 Life/Safety and the Fund 93 Life/Safety fund which consists of a Fiscal Year 2011 bond proceed of \$10.3 million. The FY 15 budget reflects a spend-down of the remaining bond proceeds.

Though the 10 Year Facility Plan is inclusive of additional HLS bond proceeds. The above schedule reflects a sell of \$10 million during FY 16 and an additional \$4 million in FY 17.

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016- 2018 FORECAST**  
**DEBT SERVICE FUNDS (Fund 3X)**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ 14,523,864	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000	100%
FLOW THROUGH REVENUES	-	-	-		0%
STATE REVENUES	-	-	-		0%
FEDERAL REVENUES	-	-	-		0%
OTHER FINANCING SOURCES	-	-	-		0%
<b>TOTAL REVENUES</b>	<b>\$ 14,523,864</b>	<b>\$ 13,000,000</b>	<b>\$ 13,000,000</b>	<b>\$ 13,000,000</b>	<b>100%</b>

**EXPENDITURES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
OTHER OBJECTS	\$ 14,315,000	\$ 12,031,600	\$ 12,041,600	\$ 10,046,600	100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,315,000</b>	<b>\$ 12,031,600</b>	<b>\$ 12,041,600</b>	<b>\$ 10,046,600</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ 208,864</b>	<b>\$ 968,400</b>	<b>\$ 958,400</b>	<b>\$ 2,953,400</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 6,435,771</b>	<b>\$ 6,644,635</b>	<b>\$ 7,613,035</b>	<b>\$ 8,571,435</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ 6,644,635</b>	<b>\$ 7,613,035</b>	<b>\$ 8,571,435</b>	<b>\$ 11,524,835</b>	

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**FY 2015 BUDGET AND FY 2016-2018 FORECAST**  
**IMRF/FICA FUND (Fund 5X)**

**REVENUES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
LOCAL REVENUES	\$ 6,347,184	\$ 10,790,212	\$ 11,329,723	\$ 11,443,020	100%
FLOW THROUGH REVENUES	-	-	-		0%
STATE REVENUES	-	-	-		0%
FEDERAL REVENUES	-	-	-		0%
OTHER FINANCING SOURCES	-	-	-		0%
<b>TOTAL REVENUES</b>	<b>\$ 6,347,184</b>	<b>\$ 10,790,212</b>	<b>\$ 11,329,723</b>	<b>\$ 11,443,020</b>	<b>100%</b>

**EXPENDITURES**

Description	2014-2015 Budget	2015-2016 Forecast	2016-2017 Forecast	2017-2018 Forecast	% of Total
EMPLOYEE BENEFITS - IMRF	\$ 4,154,146	\$ 4,278,770	\$ 4,407,133	\$ 4,539,347	44%
EMPLOYEE BENEFITS-FICA/MEDICARE	5,326,608	5,486,406	5,650,998	5,820,528	56%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,480,754</b>	<b>\$ 9,765,177</b>	<b>\$ 10,058,132</b>	<b>\$ 10,359,876</b>	<b>100%</b>
<b>Incr./ (Decr.) in Reserves</b>	<b>\$ (3,133,570)</b>	<b>\$ 1,025,036</b>	<b>\$ 1,271,591</b>	<b>\$ 1,083,144</b>	
<b>BEGINNING FUND BALANCE</b>	<b>2,192,084</b>	<b>\$ (941,487)</b>	<b>\$ 83,549</b>	<b>\$ 1,355,140</b>	
<b>ENDING FUND BALANCE (projected)</b>	<b>\$ (941,487)</b>	<b>\$ 83,549</b>	<b>\$ 1,355,140</b>	<b>\$ 2,438,284</b>	

State statute allows LEA's to levy as needed to cover the estimated cost of IMRF and FICA/MEDICARE.  
Management believes that \$1.5 million in reserves is adequate for unforeseen activity in these funds.

IMRF= Illinois Municipal Retirement Fund  
FICA= Federal Insurance Contributions Act

**Rockford Public School District No. 205**

**Principal Employers  
Current Year and Ten Years Ago**

Employer	2014		Percentage of Total	2005		
	Number of Employees (1)	Rank		Number of Employees (1)	Rank	Percentage of Total
Chrysler	4,500	1	18.5%	1,000	8	4.8%
Rockford School District	3,710	2	15.2%	4,135	1	19.7%
Rockford Health System	3,000	3	12.3%	3,018	2	14.4%
Swedish American Health System	2,988	4	12.3%	2,625	4	12.5%
UTC Aerospace Systems (Sundstrand)	2,200	5	9.0%	3,000	3	14.3%
OSF Healthcare	1,800	6	7.4%	1,950	5	9.3%
Wal-Mart Stores	1,611	7	6.6%	970	9	4.6%
Woodward	1,600	8	6.6%			
Packaging Coordinators, Inc.	1,500	9	6.2%			
Winnebago County	1,463	10	6.0%	1,600	7	7.6%
United Parcel Service				1,700	6	8.1%
Rockford Products				960	10	4.6%
	<u>24,372</u>			<u>20,958</u>		

Source: 2014/Rockford Area Economic Development Council; 2005/Rockford Area Economic Development Council and City of Rockford

Rockford Public School District No. 205

Principal Property Tax Payers  
Current Year and Ten Years Ago

Taxpayer	June 30, 2013			June 30, 2004		
	Equalized Assessed Valuation 2012	Percentage of Equalized Valuation	Rank	Equalized Assessed Valuation 2003	Percentage of Equalized Valuation	Rank
						%
Lowes Home Centers, Inc	\$ 10,027,018	0.46 %	1		-	
CBL/Cherry Vale c/o JJ Gudin	8,284,417	0.38	2		-	
Forest Plaza, LLC	6,536,961	0.30	3		-	
Greater Rockford Airport Authority	4,761,304	0.22	4	7,744,447	0.33	2
CBL/Cherry Vale I LLC	4,616,673	0.21	5	13,186,342	0.57	1
Greater Rockford Airport	4,563,506	0.21	6	5,626,796	0.24	5
Petry, Jeffrey	4,410,673	0.20	7			
Edward Rose Associates Inc.	4,302,884	0.20	8	4,201,017	0.18	9
Anderson Rockford Properties LLC	4,027,417	0.18	9		-	
MB Rockford State LLC	3,890,710	0.18	10		-	
Hamilton Sundstrand				6,857,757	0.29	3
Rock River Valley Ind. Park				5,921,013	0.25	4
SwedishAmerican Hospital				4,931,468	0.21	6
Simon Property Group				4,548,216	0.20	7
Market Shopping Center LLC				4,383,057	0.19	8
DI Properties Inc.				4,117,320	0.18	10
TOTAL	<u>\$ 55,421,563</u>	<u>2.54 %</u>		<u>\$ 61,517,433</u>	<u>2.65</u>	
EAV	\$ 2,184,420,615			2,325,647,208		

Source: Winnebago County Clerk's and Assessor's Offices.

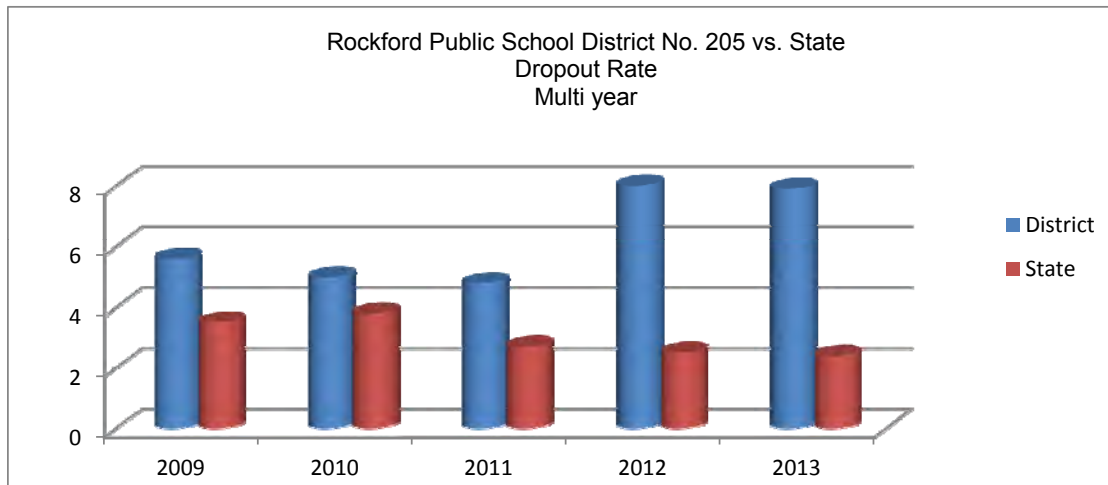
**ROCKFORD PUBLIC SCHOOLS, DISTRICT 205**  
**STATE OF ILLINOIS STANDARDIZED TEST SUMMARY**  
**LAST TEN FISCAL YEARS**  
**DISTRICT/STATE AVERAGE**

	2002		2003		2004		2005		2006		2007		2008		2009		2010		2011		2012		2013	
	District	State	District	State	District	State	District	State	District	State	District	State	District	State	District	State	District	State	District	State	District	State	District	State
Reading:																								
Grade 3	47%	62%	45%	62%	51%	65%	X	X	56%	71%	56%	73%	56%	72%	57%	72%	57%	74%	59%	75%	60%	76%	43.3%	58.8%
Grade 4	X	X	X	X	X	X	X	X	60%	73%	58%	73%	59%	73%	57%	74%	59%	74%	58%	75%	61%	76%	41.9%	59.2%
Grade 5	44%	59%	46%	60%	44%	61%	50%	63%	58%	69%	57%	70%	61%	74%	60%	74%	61%	75%	63%	78%	64%	78%	43.4%	58.9%
Grade 6	X	X	X	X	X	X	X	X	61%	73%	61%	73%	67%	79%	64%	80%	66%	81%	69%	84%	65%	82%	37.9%	58.9%
Grade 7	X	X	X	X	X	X	X	X	59%	72%	59%	73%	65%	78%	63%	78%	60%	78%	60%	79%	60%	78%	37.4%	58.4%
Grade 8	49%	68%	44%	64%	50%	67%	59%	73%	69%	79%	71%	82%	69%	81%	72%	84%	72%	84%	69%	85%	69%	96%	37.5%	59.8%
Mathematics:																								
Grade 3	60%	74%	60%	76%	69%	79%	68%	79%	77%	86%	75%	87%	75%	85%	78%	85%	77%	86%	76%	87%	75%	88%	38.6%	54.9%
Grade 4	X	X	X	X	X	X	X	X	74%	85%	77%	86%	79%	85%	74%	85%	77%	86%	76%	88%	77%	88%	46.5%	60.2%
Grade 5	48%	63%	56%	68%	57%	72%	60%	73%	71%	79%	76%	83%	77%	81%	76%	82%	75%	83%	76%	84%	73%	84%	48.9%	59.4%
Grade 6	X	X	X	X	X	X	X	X	64%	79%	67%	81%	68%	83%	68%	82%	71%	85%	69%	84%	72%	85%	40.3%	59.6%
Grade 7	X	X	X	X	X	X	X	X	59%	76%	63%	79%	66%	80%	69%	83%	69%	84%	70%	84%	68%	85%	38.5%	59.0%
Grade 8	37%	53%	36%	53%	35%	54%	36%	54%	67%	78%	67%	81%	64%	80%	67%	82%	71%	84%	71%	86%	67%	85%	37.2%	58.9%
Writing:																								
Grade 3	32%	57%	41%	60%	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Grade 5	43%	59%	42%	65%	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Grade 6	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Grade 8	35%	63%	33%	59%	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Science:																								
Grade 4	51%	67%	49%	67%	51%	68%	56%	71%	67%	80%	66%	80%	61%	76%	61%	77%	61%	77%	62%	79%	63%	80%	65.4%	81.0%
Grade 7	59%	73%	56%	74%	58%	74%	61%	75%	73%	81%	68%	79%	69%	79%	69%	80%	68%	82%	66%	82%	60%	80%	59.8%	79.0%
Social Studies																								
Grade 4	40%	60%	43%	63%	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Grade 7	40%	59%	38%	60%	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Prairie State Achievement Exam																								
Grade 11	48%	56%	42%	55%	49%	54%	43%	55%	42%	54%	36%	53%	34%	53%	35%	53%	35%	53%	34%	51%	34%	51%	38.6%	53.3%
IMAGE	27%	33%	31%	40%	18%	29%	40%	49%	62%	62%	63%	63%	X	X	X	X	X	X	X	X	X	X	X	X
Overall ISAT Performance	45%	63%	45%	64%	52%	68%	55%	69%	65%	77%	66%	67%	67%	79%	67%	80%	67%	81%	67%	82%	67%	82%	40.9%	58.8%
Overall Performance All State Tests	45%	60%	45%	61%	50%	63%	52%	65%	62%	73%	62%	74%	63%	75%	63%	76%	63%	76%	63%	77%	62%	77%	41.0%	58.2%
X Testing not administered																								

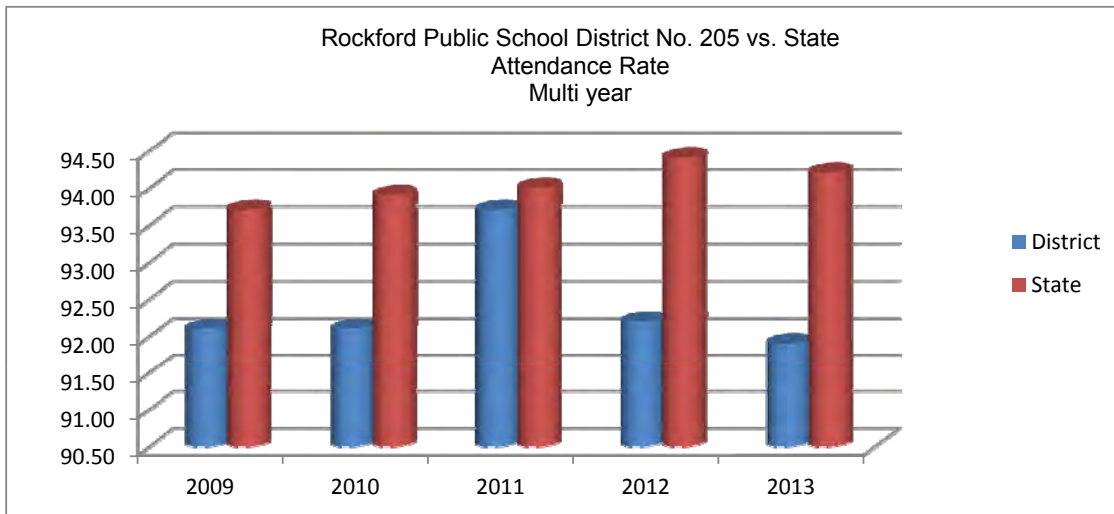
Note:  
 These charts present the overall percentages of state test scores categorized as meeting or exceeding the Illinois Learning standards for Rockford Public School District No. 205 and the state.  
 The 2007-08 school year was the first time that Limited English Proficient (LEP) students took the ISAT or PSAE (with accommodations) instead of the IMAGE test.  
 The 2011-2012 data has not been released by the State.

Source of information: Illinois State Board of Education

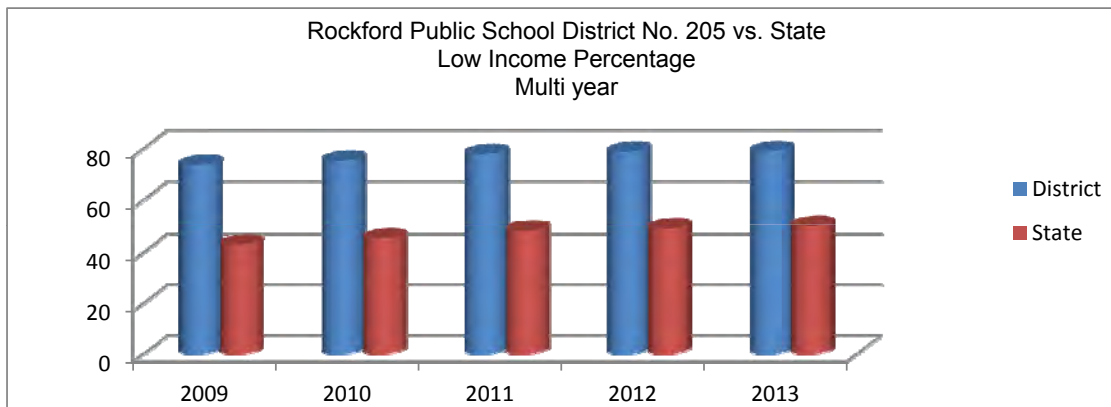
# ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205 OTHER VITAL STATISTICS



<b>Drop Out Rate</b>	2009	2010	2011	2012	2013
<b>District</b>	5.6	5	4.8	8	7.9
<b>State</b>	3.5	3.8	2.7	2.5	2.4



<b>Attendance %</b>	2009	2010	2011	2012	2013
<b>District</b>	92.1	92.1	93.7	92.2	91.9
<b>State</b>	93.7	93.9	94	94.4	94.2



<b>Low Income %</b>	2009	2010	2011	2012	2013
<b>District</b>	73.7	75.3	77.8	78.7	78.8
<b>State</b>	42.9	45.4	48.1	49	49.9



# Involved Families Report

Report for Rockford SD 205

## Involved Families



### Performance: **Neutral**

In schools with Involved Families, the entire staff builds strong external relationships. Such schools:

- see parents as partners in helping students learn,
- value parents' input and participation in advancing the school's mission, and
- support efforts to strengthen its students' community resources.

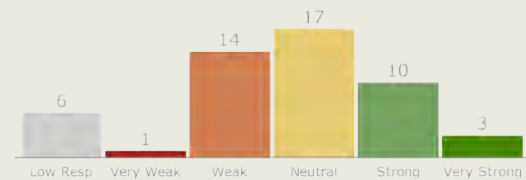
Rockford's eScore of **51** represents its aggregate performance across four key indicators of Involved Families:

- Human & Social Resources in the Community (57 - Neutral)
- Outreach to Parents (57 - Neutral)
- Parent Involvement in School (37 - Weak)
- Teacher-Parent Trust (57 - Neutral)

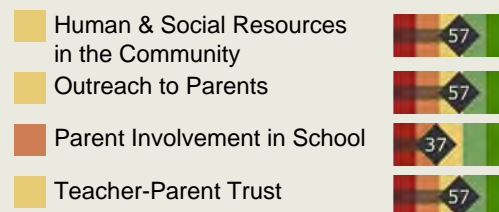
### Rockford SD 205 schools' 2013 5Essentials Performance on Involved Families



### Number of schools at each performance level



### Measures for Involved Families



### Performance on Over Time



## Measures of Involved Families

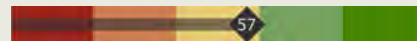
### Human & Social Resources in the Community

**Performance:** **Neutral**

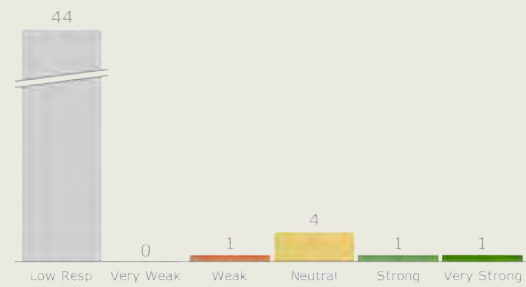
#### Human & Social Resources in the Community

Students come from communities where there are adults they can trust who provide a safe environment.

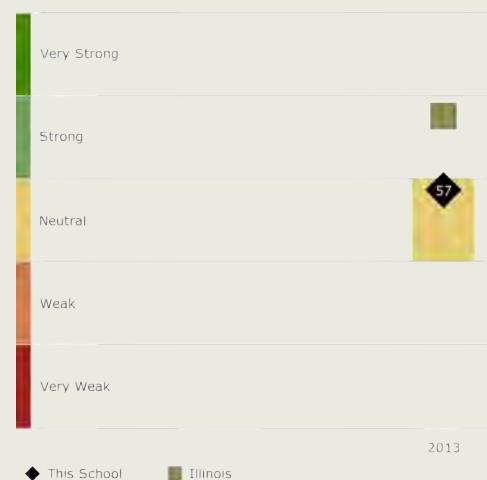
Rockford SD 205 schools'  
2013 5Essentials Performance on Human & Social  
Resources in the Community



Number of schools at each performance level



Human & Social Resources in the Community Over Time

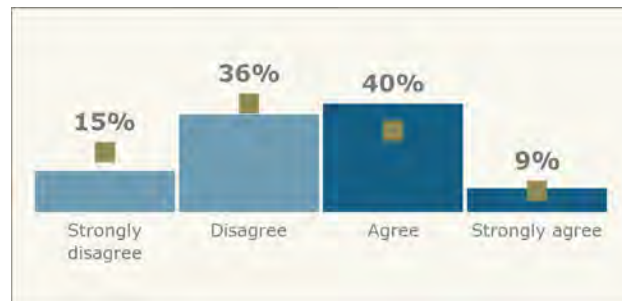


## What are these results based on?

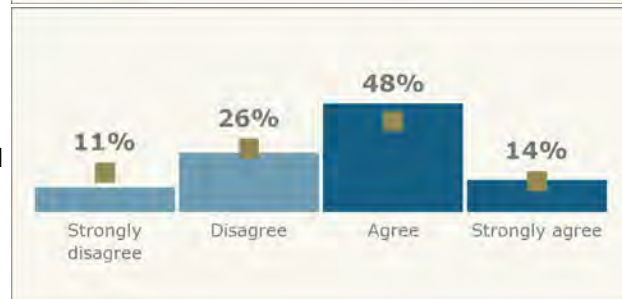
This groups's performance on this Measure is based on the questions shown below. Relative performance (above, at, near, below, far below benchmark) is based on how responses in this group compare to the benchmark.

Students report the following about their community:

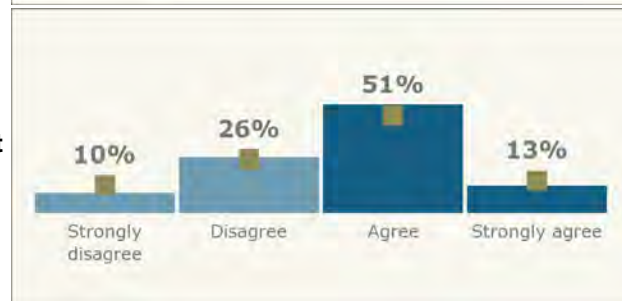
■ People in this neighborhood can be trusted.



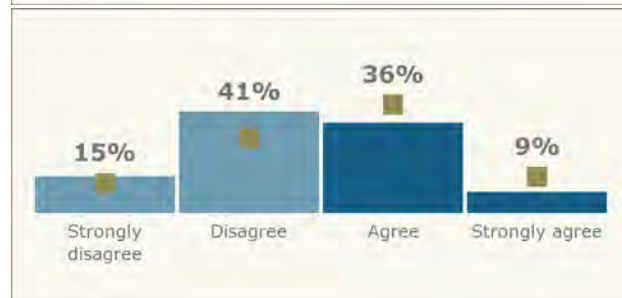
■ The equipment and buildings in the neighborhood park or playground are well kept



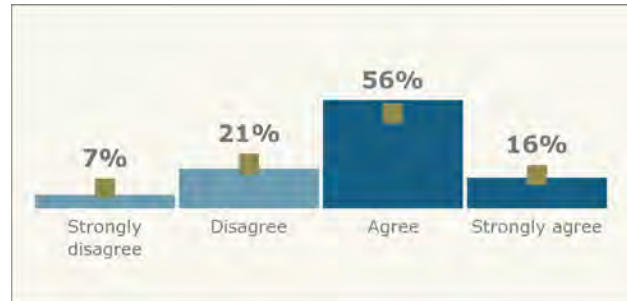
■ There are adults in this neighborhood that children can look up to.



■ Adults in this neighborhood know who the local children are.



■ During the day, it is safe for children to play in the local park or playground.



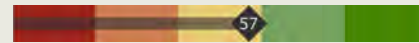
## Outreach to Parents

**Performance:** **Neutral**

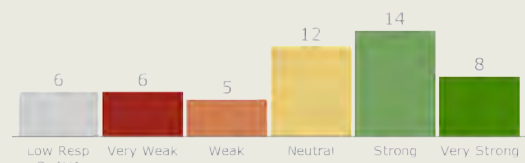
### Outreach to Parents

The school creates a welcoming and communicative environment for all parents.

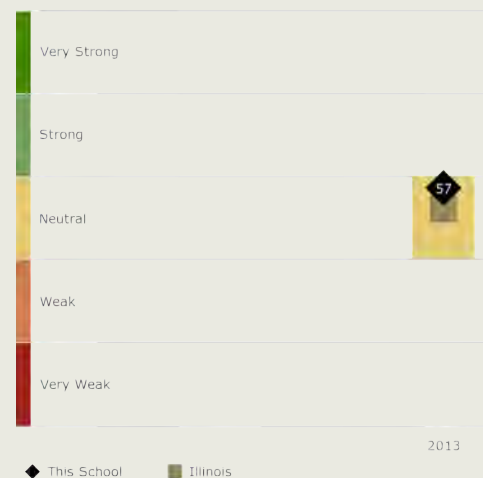
Rockford SD 205 schools'  
2013 5Essentials Performance on Outreach to Parents



Number of schools at each performance level



Outreach to Parents Over Time

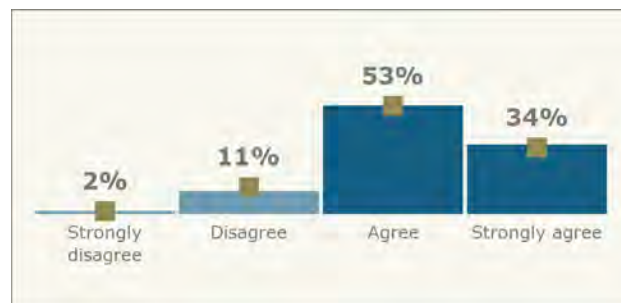


## What are these results based on?

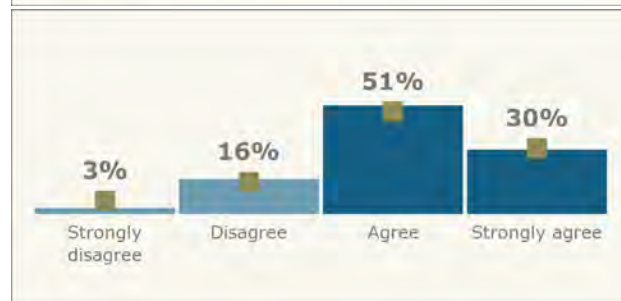
This group's performance on this Measure is based on the questions shown below. Relative performance (above, at, near, below, far below benchmark) is based on how responses in this group compare to the benchmark.

Teachers report that:

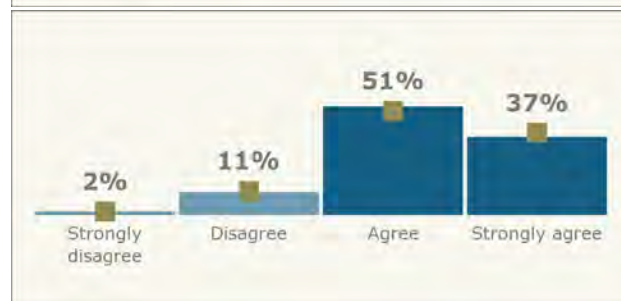
Teachers work closely with parents to meet students' needs.



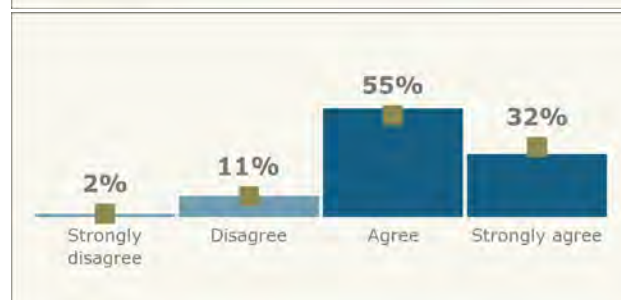
Parents are invited to visit classrooms to observe the instructional program.



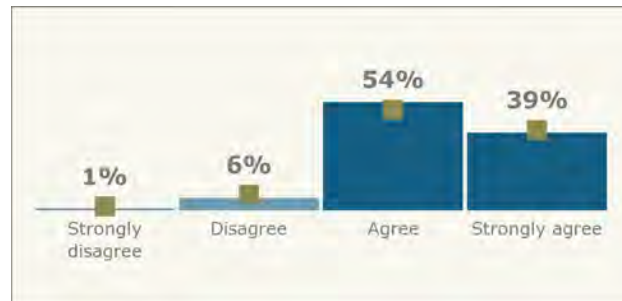
This school regularly communicates with parents about how they can help their children learn.



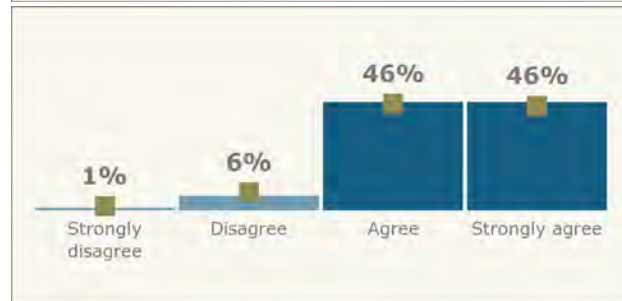
Teachers work at communicating to parents about support needed to advance the school mission.



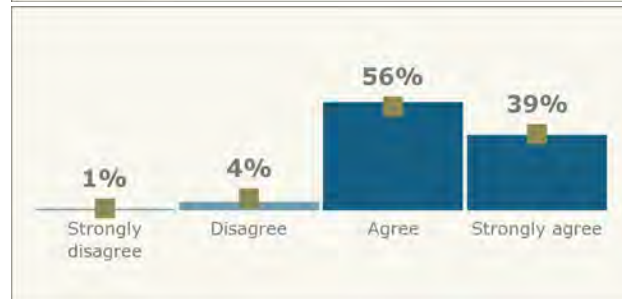
Teachers encourage feedback from parents and the community.



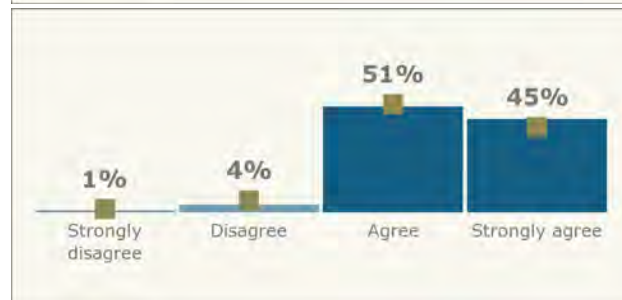
The principal pushes teachers to communicate regularly with parents.



Teachers really try to understand parents' problems and concerns.



Parents are greeted warmly when they call or visit the school.



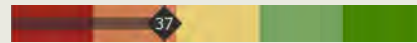
## Parent Involvement in School

**Performance:** **Weak**

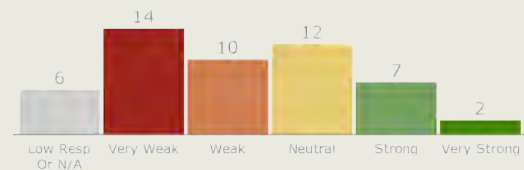
### Parent Involvement in School

Parents participate in school activities related to their child's academic growth.

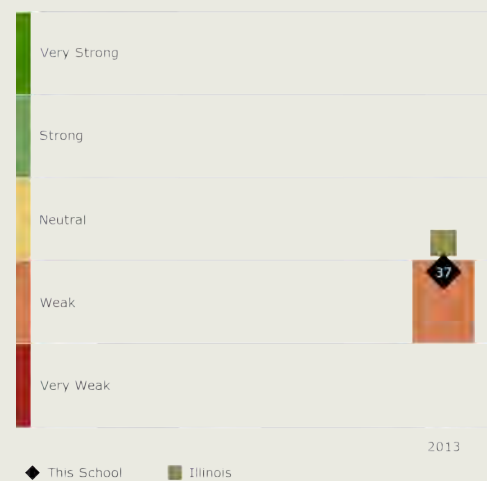
Rockford SD 205 schools'  
2013 5Essentials Performance on Parent Involvement  
in School



Number of schools at each performance level




Parent Involvement in School Over Time

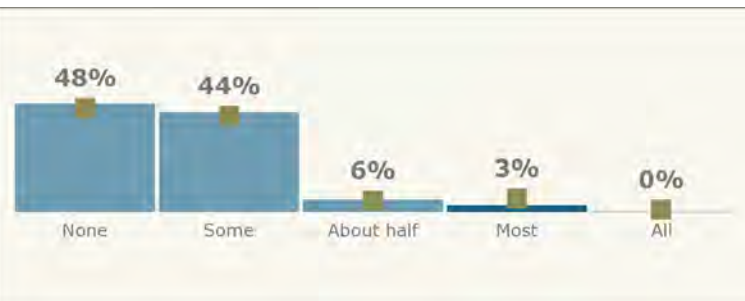



## What are these results based on?

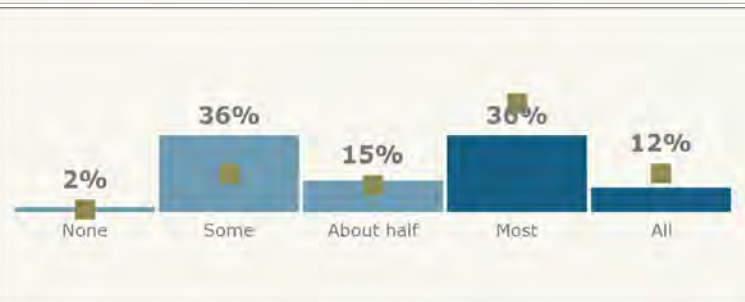
This group's performance on this Measure is based on the questions shown below. Relative performance (above, at, near, below, far below benchmark) is based on how responses in this group compare to the benchmark.


**Teachers report that parents at the school:**

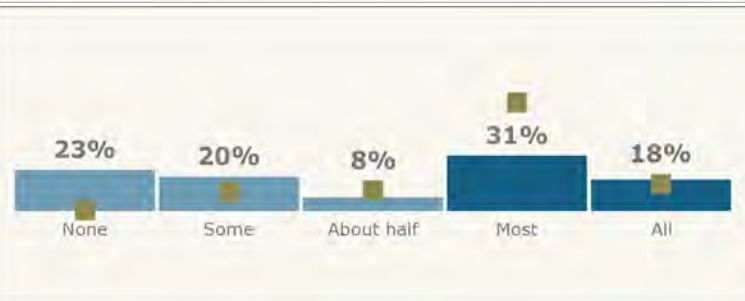
 **Volunteered to help in the classroom.**



 **Attended parent-teacher conferences when you requested them.**



 **Picked up their child's last report card.**



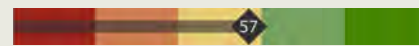
## Teacher-Parent Trust

**Performance:** **Neutral**

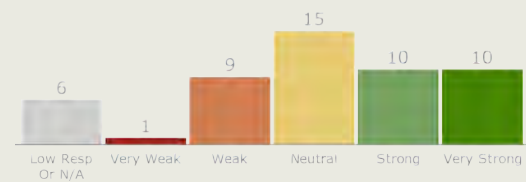
### Teacher-Parent Trust

Teachers and parents are partners in improving student learning.

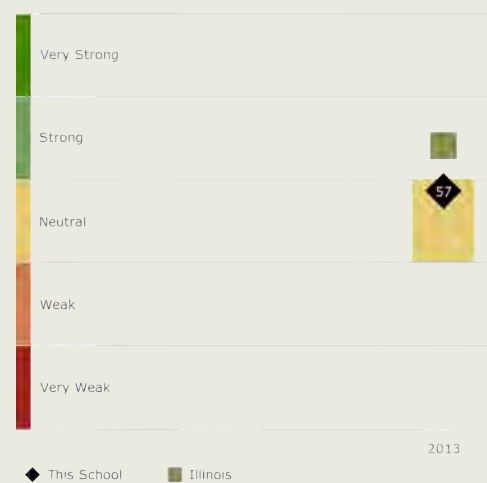
Rockford SD 205 schools'  
2013 5Essentials Performance on Teacher-Parent  
Trust



Number of schools at each performance level



Teacher-Parent Trust Over Time

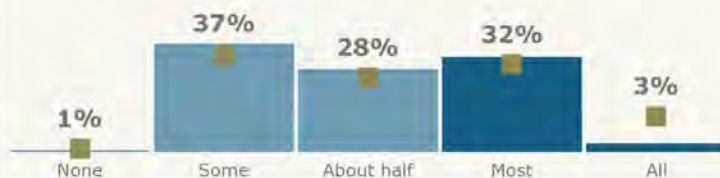


## What are these results based on?

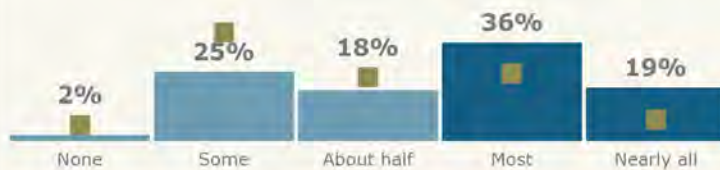
This group's performance on this Measure is based on the questions shown below. Relative performance (above, at, near, below, far below benchmark) is based on how responses in this group compare to the benchmark.

Teachers report that:

Parents do their best to help their children learn



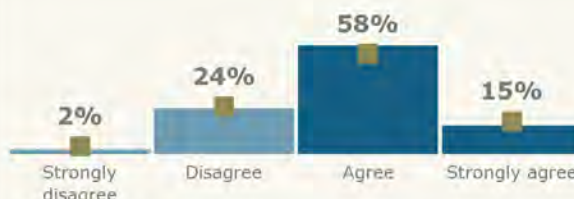
Teachers feel good about parents' support for their work



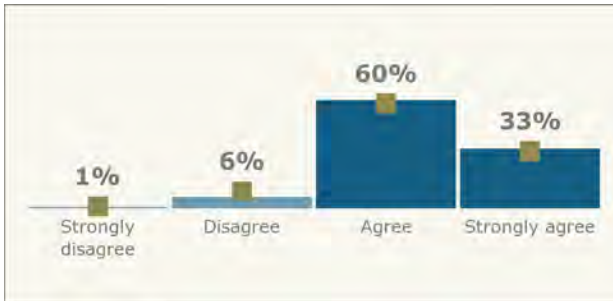
Parents support teachers teaching efforts



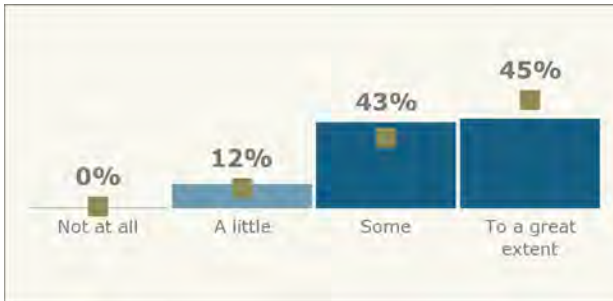
Teachers and parents think of each other as partners in educating children.



■ Staff at this school work hard to build trusting relationships with parents.



■ Teachers feel respected by the parents of the students



**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**LISTING OF SCHOOLS AND DEPARTMENTS**

<b>LOC</b>	<b>School or Department Name</b>	<b>LOC</b>	<b>School or Department Name</b>
0	DISTRICT-WIDE	67	NEW MILFORD (CLOSED)
1	ADMINISTRATION - 7TH ST.	68	NELSON CURRICULUM
2	LINCOLN MIDDLE SCHOOL	69	ROLLING GRN-SP ED ANNEX
3	RKFD ENVIRON SCIENCE	70	FRESH START/FRESH VIEW
4	THURGOOD MARSHALL SCHOOL	73	RIVERDAHL ELEMENTARY SCHOOL
5	WILSON ASPIRE SCHOOL	75	ROCK RIVER (CLOSED)
6	KENNEDY MIDDLE SCHOOL	76	ROLLING GREEN ELEM SCHOOL
7	EISENHOWER MIDDLE SCHOOL	78	STILES (CLOSED)
8	FLINN MIDDLE SCHOOL	79	SKY VIEW CENTER
9	WEST MIDDLE SCHOOL	80	SUMMERDALE EARLY CHILDHOOD
10	AUBURN HIGH SCHOOL	81	SPRING CREEK ELEM SCHOOL
11	EAST HIGH SCHOOL	82	THOMPSON ELEMENTARY SCHOOL
12	ACE-ALTER CAREER (CLOSED)	84	SWANSON STADIUM
13	GUILFORD HIGH SCHOOL	86	WASHINGTON ELEMENTARY SCHOOL
14	AUBURN FRESHMAN (CLOSED)	87	WALKER ELEMENTARY SCHOOL
15	STERLING HOLLEY CENTER	88	WELSH ELEMENTARY SCHOOL
16	ADMINISTRATION	89	WEST VIEW ELEMENTARY SCHOOL
17	REA OFFICE	91	WHITEHEAD ELEMENTARY SCHOOL
18	JEFFERSON HIGH SCHOOL	92	WHITE SWAN ELEMENTARY SCHOOL
19	ROOSEVELT ALTERNATIVE HI	93	ROCKFORD SCIENCE/TECH ACADEMY
20	KISWAUKEE FACILITY	94	WILSON----SEEK
22	BARBOUR LANGUAGE ACADEMY	97	WYETH STADIUM
23	BEYER ELEMENTARY SCHOOL	99	LOCATION TO BE DETERMINED
24	BLOOM ELEMENTARY SCHOOL	101	REGIONAL OFFICE OF EDUC
25	BROOKVIEW ELEM SCHOOL	102	ROSECRANCE
26	CARLSON ELEMENTARY SCHOOL	103	OAKWOOD HOSPITAL
27	CHURCH (CLOSED)	104	SINGER ZONE CENTER
28	CONKLIN ELEMENTARY SCHOOL	105	JUVENILE DETENTION CENTER
29	CHERRY VALLEY ELEM SCHOOL	107	SWEDISH AMERICAN HOSPITAL
30	DENNIS EC CENTER	108	ROCKFORD MEMORIAL HOSP.
32	ELLIS ARTS ACADEMY	109	WEST-NEWCOMERS PROGRAM
35	FAIRVIEW EC CENTER	116	ITINERANT
37	PAGE PARK SPED CENTER	124	ROCKFORD DAY CARE
38	FROBERG ELEMENTARY SCHOOL	125	COL HARRISON PARK
39	GARRISON (CLOSED)	126	HEAD START
40	GREGORY ELEMENTARY SCHOOL	127	COL N MAIN
45	HAIGHT (CLOSED)	128	LOC USE FOR STUDENT ASSGN
46	HASKELL YEAR-ROUND ACADEMY	129	SURPLUS PERSONNEL
47	HENRIETTA (CLOSED)	130	BOYLAN CATHOLIC HS
50	HILLMAN ELEMENTARY SCHOOL	131	CHRISTIAN LIFE
52	JACKSON ELEMENTARY (CLOSED)	132	EASTER SEAL CDC-TURNER
53	JOHNSON ELEMENTARY SCHOOL	133	ALPINE ACADEMY (LUTHER)
54	KING ELEMENTARY SCHOOL	134	HOLY FAMILY SCHOOL
55	KISHWAUKEE ELEM SCHOOL	135	KEITH COUNTRY DAY SCHOOL
58	LATHROP ELEMENTARY SCHOOL	136	MONTESORI LRNG CTR
59	LEWIS LEMON MAGNET SCHOOL	137	MONTESORI LRNG PATH
60	MARSH ELEMENTARY SCHOOL	138	RKFD CATHOLIC DIOCESE
61	MCINTOSH ELEMENTARY SCHOOL	139	RKFD CHRISTIAN ES
64	MONTESORI MAGNET	140	RKFD LRNG CTR - OIC
65	NASHOLD ELEMENTARY SCHOOL	141	RKFD LUTHERAN HS
66	NELSON ELEMENTARY SCHOOL		

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205**  
**LISTING OF SCHOOLS AND DEPARTMENTS**

<b>LOC</b>	<b>School or Department Name</b>	<b>LOC</b>	<b>School or Department Name</b>
142	SEVENTH DAY ADVENTIST	326	SUMMER SCHOOL CARLSON
143	SPECTRUM SCHOOL	327	SS COL N MAIN
144	ST BERNADETTE ES	332	SUMMER SCHOOL - ELLIS
145	ST. EDWARD ES	335	SUMMER SCHOOL-FAIRVIEW
146	ST. JAMES ES	359	SUMMER SCHOOL-LEWIS LEMON
147	ST. PAUL COGIC ACADEMY	370	SUMMER SCHOOL PAGE PARK
148	ST. PAUL LUTHERAN	376	SUMMER SCHOOL ROLLING GRN
149	ST. PETE ES	380	SPECIAL EDUCATION
150	ST. RITA ES	390	EARLY CHILDHOOD
151	GRACE ACADEMY	400	VOCATIONAL EDUCATION
152	FAITH ACADEMY	420	TITLE I
153	LUTHER ACADEMY-GLORIA DEI	440	BILINGUAL
154	ROCKFORD IQRA SCHOOL	500	SUPERINTENDENT'S OFFICE
155	EC TRINITY DAY CARE	501	BOARD OF EDUCATION
156	PILGRIM BAPTIST CHURCH	530	BUILDING FF&E
157	ROCKFORD HOUSING AUTH	531	RESEARCH & EVALUATION
158	ZION LUTHERAN CHURCH	532	TECHNOLOGY SERVICES
159	HEAD START STATE PRE-K	540	PURCHASING
160	CATHEDRAL BAPTIST SCHOOL	544	PRINT SHOP
161	EC ST. ELIZABETH'S CTR	550	FINANCIAL SERVICES
162	FTN OF LIFE IMP COMM ACAD	560	FOOD SERVICE
163	LYDIA URBAN ACADEMY	570	SPEECH & LANGUAGE
164	OUR LADY SACRED HEART ACD	580	HUMAN RESOURCES
165	HEAD START - HENRIETTA	600	DIR. OF INSTRUCTIONAL SUPPORT
168	YMCA - OMBUDSMAN	601	LEGACY ACADEMY OF EXCELLENCE
170	HEAD START - ORTON KEYES	602	GALOPAGOS CHARTER SCHOOL
171	HEAD START - FAIRGROUNDS	606	CICS CHARTER SCHOOL
172	HEAD START - NORTH MAIN	605	PROFESSIONAL DEVELOPMENT
174	LEADERSHIP AND LEARNING	610	BUILDING SERVICES
198	ELEM-FRESH START PROG	612	SECURITY SERVICES
199	WILSON-FRESH START PROG	615	MAILROOM
209	WEST - ADMIN DEPT	620	LIFE SAFETY CONSTRUCTION
219	ROOSEVELT - ADMIN DEPT	625	DISTRIBUTION
230	DENNIS - ADMIN DEPT	636	STUDENT RECORDS
235	FAIRVIEW - ADMIN DEPT	640	RESPONSE TO INTERVENTION
266	NELSON - ADMIN DEPT	650	TRANSPORTATION
293	RSTA - ADMIN DEPT	660	HEALTH SERVICES
296	PAID TEMPORARY PLACEMENT	670	RESEARCH, FED PROGRAMS & GRANTS
297	EXTENDED ABSENCE PI DAYS	675	ASST SUPT OF SCHOOLS
298	LEAVE PERSONNEL	680	ASST SUPT OF STUDENT SUPPORT
299	SURPLUS PERSONNEL	681	REGIONAL OFFICE OF EDUCATION
303	SUMMER SCHOOL - RESA	690	LIBRARY SERVICES
304	SUMMER SCHOOL-JUV DETENTI	693	FAMILY RESOURCE CENTER
305	SUMMER SCHOOL - DETENTION	700	STUDENT SERVICES
316	SUMMER SCHOOL-ADMINISTRA	730	PSYCHOLOGISTS
319	SUMMER SCHOOL - ROOSEVELT	740	SOCIAL WORKERS
322	SUMMER SCHOOL - BARBOUR	745	LEGAL
323	SUMMER SCHOOL BEYER	780	GIFTED
325	SS COL HARRISON PARK	785	COMMUNICATION SERVICES
		786	ATTENDANCE & TRUANCY

## **GLOSSARY**

**Academic Return on Investment** – A philosophical approach to gauging whether instructional programs are providing students the expected outcomes in determining sustaining said program.

**Accounting System** - The total structure of records and procedures that discover, record, classify, and report information and the financial position and operations of a school district.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** - A valuation set upon real or other property by a government as a basis for levying taxes.

**Board of Education** - The elected or appointed body that has been created according to State law and vested with responsibilities for educational activities in a given geographical area.

**Bond** - A written promise to pay a specific sum of money (face value) at a fixed time in the future (maturity date) and carrying interest at a fixed rate.

**Bond Refinancing** - The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**Bonds Issued** - The bonds that were sold.

**Budget** - The planning document for each school department providing management control over expenditures in general fund, special revenue fund, debt service fund, and the building fund.

**Budget Calendar** - The schedule of key dates used in the preparation and adoption of the Annual Budget.

**Budgetary Control** - the control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Capital Projects Fund** - This fund accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

**Carryover** - Funds appropriated but unspent in the first fiscal year that are brought forward for expenditure in the succeeding fiscal year(s).

**Cash Management** - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue.

**Categorical Aid** – Within the state of Illinois, this is general revenue term to recognize funding from the state for Transportation, Special Education and Bilingual programming.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contracted Services** - Services rendered by private firms, individuals, or other agencies.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

Debt Limit - The maximum amount of general obligation debt that is legally permitted.

Debt Service Fund - This fund accounts for the repayment of the District's bond principal and interest.

Deficit - the excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Delinquent Taxes - Taxes that remain unpaid on or after the date on which a penalty for nonpayment is attached.

Department - A major administrative division of the school district that indicates overall management responsibility for an operation of a group of related operations within a functional area.

EAV - Equalized Assessed Valuation - The District assessed valuation adjusted for the county average sales ratio. The calculation to equalize the assessed valuation only adjusts real property assessed valuation.

Education Fund - This fund accounts for the majority of the instructional and administrative aspects of the District's operations. Certain expenditures that must be charged to this fund include the direct costs of instructional, health and attendance services, lunch programs, all costs of administration and related insurance costs.

Employee Benefits - Expenditures may include health, dental, optical, life and long term disability as well as FICA, retirement payment to the Teachers Retirement Service, and workers' compensation insurance.

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlay, intergovernmental grants, and entitlements.

Fiscal Year (FY) – Rockford Public School District 205 begins and ends its fiscal year July 1 - June 30.

Full Time Equivalence (FTE) - The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.0 representing one fulltime position.

Function - A group of related activities aimed at accomplishing a major service or program.

Fund - An accounting entity that has a set of self-balancing accounts that records all financial transactions for specific activities or government functions.

Fund Balance - The excess of assets of a fund over its liabilities and reserves.

Fund Balance Beginning - Money appropriated from previous years fund balance.

General Obligation Bonds - Bonds issued to finance major projects with resources from tax collection to repay the debt. This debt is backed by the full faith, credit and taxing power of the government.

General State Aid – (GSA) The primary Illinois state funding vehicle for LEA’s.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

IMRF - Illinois Municipal Retirement Fund. IMRF is a pension fund created in 1939 by the [Illinois General Assembly](#) for municipal employees in the [U.S. state of Illinois](#). Since 1941, IMRF has provided employees of local governments and school districts in Illinois (with the exception of the [City of Chicago](#) and [Cook County, Illinois](#)) with a sound and efficient system for the payment of retirement, disability, and death benefits.

Instruction - The activities dealing directly with the teaching of students or improving the quality of teaching.

Inter-Fund Transfers - Amounts transferred from one fund to another fund.

ISAT- Illinois Standards Achievement Test; State test administered for students in grades K-8.

ISBE – Illinois State Board of Education

Levy - The total of taxes or special assessments imposed by a governmental unit.

LEA – Local Education Agency.

Municipal Retirement/Social Security Fund - This fund accounts for the District's portion of personnel pension costs.

Object - This term has reference to an article or service received; for example, salaries, employee benefits or supplies.

Operations and Maintenance Fund - This fund accounts for the repair and maintenance of district property. All costs of fuel, lights, gas, water, telephone services, custodial supplies, maintaining, improving, or repairing school buildings and property for school purposes are charged to this fund.

Program - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available.

Property Tax - Tax levied on the assessed value of real property.

PSAE – Prairie State Achievement Exam; This is the exam for secondary students used to assess growth and student achievement in Illinois.

Scholastic Aptitude Test (SAT) - This is a test of academic aptitude in the area of math and verbal skills that purports to measure a student's ability to learn. It is designed to provide information that is independent as possible from the high school curriculum.

Special Education - This is specially designed instruction and services, provided at no cost to the parents, to meet the unique needs of a child with a disability. This may include instruction conducted in the classroom, in the home, in hospitals, in institutions, and in other settings. This may also include instruction in physical education.

Strategic Planning - This is the process employed by the District to chart a course for the future including preparation of a mission statement, district beliefs, goal setting, learner outcomes, and student profile.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tort Fund – This fund accounts for a restricted tax levy to fund liability, property and casualty insurance, tort judgments and risk management programs

Transportation Fund - This fund accounts for all the activity relating to student transportation to and from schools and for extracurricular and co-curricular activities.

## **REFERENCES**

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<http://www2.rps205.com/District/Pages/FinancialReports.aspx>

(The district's current and prior year budgets can be accessed by clicking on the above link)