

2016 - 2017 Annual Budget

Fiscal Year
July 1, 2016 - June 30, 2017



Rockford Public Schools, District No. 205
Winnebago and Boone Counties, Illinois
501 7th Street, Rockford, Illinois 61104
www.rps205.com





May 10, 2016

Rockford Board of Education
Rockford Public School District No. 205
501 7th Street
Rockford, IL 61104

Dear Board of Education:

We are pleased to present the Annual Budget for Rockford Public School District No. 205 (RPS205), Rockford, Illinois, for fiscal period beginning July 1, 2016 through June 30, 2017 (FY 17). The budget was prepared using the modified accrual basis, which mirrors the basis of accounting used for the governmental fund audited financial statements. It is balanced, within available resources, and is aligned to achieve the RPS205 Strategic Plan. 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.

RPS205 has been impacted by the local, state, and national economic conditions that limit the availability of additional resources to effectively match the increases in the cost of doing business. This coupled with the uncertainty of state funding levels and maximum property tax rates reached in multiple funds presented financial challenges during the development of the FY 17 budget. Multiyear budget projections have been developed to give the Board and the community some piece of mind that we are capable of maintaining our current instructional programming while we continue to review and overhaul various academic programs.

To that end, the Administration is presenting a 2016 – 2017 budget that aligns with the strategic plan *"Strategy 9: Resource Allocation – We will proactively forecast and allocate resources that balance the needs of taxpayers and the community with the critical needs of fulfilling our mission and vision."* We believe the data, as presented, is accurate in all material aspects and 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.

The FY 17 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 21st century. Moderate inflationary increases of cost and linear revenue lines have become the "new

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normal” in the realm of education, which can create new challenges in budget development and fiscal stability.

The Association of School Business Officials (ASBO) International presented the Meritorious Budget Award and the Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to RPS205 for its annual FY 16 budget presentation. The purpose of these award programs is to encourage and recognize excellence in school system and government budgeting. They are both international award programs created by ASBO and GFOA to help school business administrators and government finance officers achieve a very high standard of excellence in budget presentation and reporting. Both of these awards are presented to government units that publish easy-to-read and well-organized budgets and whose content conforms to the program’s stringent standards. This is the fourth consecutive award from ASBO and the first from GFOA.

Budget awards from both ASBO and GFOA are valid for one year only. We believe the budget for the fiscal year ended June 30, 2017, which will be submitted to both ASBO and GFOA for review, will conform to the stringent principles and professional standards and anticipate receiving these awards.

This budget document is presented in two main sections:

1. The *Introductory Section* provides an overview of the budget document and highlights important information contained in the budget. The objective is to highlight major points and explain budget decisions or recommendations.
2. The *Financial Section* presents the proposed budgets for the school district compared with the results of the actual performance.

In summary, the FY 17 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,

Stacie Scott, MBA
Executive Director of Budget & Purchasing

INTRODUCTORY SECTION

OVERVIEW OF 2016 – 2017 ANNUAL BUDGET

Rockford Public Schools is working diligently to balance student needs with today's tough economic realities. We continue to be good stewards of tax dollars while remaining committed to providing our students with the essential resources, supports and strategies required to achieve academic excellence.

For budgeting purposes, the District separated the different fund types in to two categories: Operating Funds and Capital Funds. Operating funds consist of the various funds used to account for the District's general and day to day operations and activities. Annual budgets for Capital Funds are used to account for capital projects such acquisition or construction of capital assets or for the long-term debt service principal and interest payments. and will most likely cross fiscal years/multi-year projects.

Operating Funds include:

- General Fund includes:
 - Fund 10 Education
 - Fund 17 Special Education
- Fund 18 Grants
- Fund 19 Food Service
- Fund 20 Operations & Maintenance
- Fund 40 Transportation
- Fund 50 IMRF (Illinois Municipal Retirement Fund)
- Fund 51 Social Security/ FICA
- Fund 70 Working Cash
- Fund 80 Tort Immunity

Capital Funds include:

- Fund 30 Debt Service
- Fund 60 Capital Projects
- Fund 90 Life & Safety Projects

FY 17 ECONOMIC CONDITIONS

Funding for 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. Multiyear 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 2017. Thereafter, the property values are expected to stabilize to provide some relief and 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.

Some financial challenges the District faced in the development of the FY 2017 budget include:

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- Decline in property values coupled with the maximum property tax rates reached in the Education, Operations and Maintenance, Working Cash, Special Education and Fire Prevention/Life Safety Funds resulting in a decrease in the amount of property tax dollars available.
- Community and citizens have a low tolerance for tax increases coupled with decreases to property values.
- Uncertainty of state funding levels.
- Limited ability to increase revenue streams.
- Fixed costs of labor contracts with the limited availability of increased funding to cover annual salary increases.
- Continued increases in the cost of doing business.
- Corporate Personal Property overpayment from the Illinois Department of Revenue in the amount of \$2.7 million and the uncertainty regarding the payback schedule.

FY 17 BUDGET ASSUMPTIONS

Administration was facing an operating funds deficit during FY 17 Budget development based on the FY 17 revenue and expenditure assumptions and budget request. Tactics that were used to close the budget gap during the budget development process are:

- FY 17 Accelerated Purchases into FY 16.
- Review all vacant positions to identify whether positions can be eliminated and responsibilities absorbed internally.
- Look for opportunities to cut costs and increase efficiency using various methodologies such as Six Sigma or Lean.
- Review existing programs for efficiency opportunities.
- Better planning and alignment of grant funds with District funding needs and initiatives.
- FY 17 Budget direction given to reduce (where feasible and not including grants).

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FY 17 Operating Funds Budget Assumptions

Listed below are the revenue and expenditure assumptions for the Operating Funds budget.

- District enrollment budgeted flat per enrollment trends.
- **LOCAL REVENUE**
 - Property Taxes:
 - 2015 Tax Levy
 - 50% of property tax revenue for FY 17 Property Tax Revenue Budget
 - 0.8% CPI not claimed
 - EAV to decline 2%
 - \$7.5 million estimated new property
 - 99% collection rate
 - 2016 Levy to be filed in December 2016
 - 50% of property tax revenue for FY 17 Property Tax Revenue Budget
 - 0.7% CPI not budgeted
 - EAV change 0%
 - \$8 million estimated new property
 - 99% collection rate
 - District tax rates are projected to increase to cover flat level of property tax funding.
 - Corporate Personal Property Replacement Tax (CPPRT):
 - Increased by 2% to match FY 16 Illinois Department of Revenue estimates
 - \$2.5 million of CPPRT has to be earmarked to fund the Capital Plan
 - CPPRT Over Allocation Repayment
- **STATE REVENUE**

The FY 16 State of IL budget is not yet approved. Areas of resource vulnerability include:

 - General State Aid (GSA):
 - Proration is likely to continue. The original FY 16 district budget reflects 89% proration, State currently paying at 92%
 - FY 17 GSA budget at 92% proration
 - Categorical Aid:
 - FY 17 funding levels expected to mirror FY 16 funding
 - 4 payments forecasted for FY 17
 - State Grants: State grant funding expected to mirror FY 16

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- **FEDERAL REVENUE**
 - Federal grant funding expected to mirror FY 16
 - New grant awards reflected in FY 17 budget
- **OTHER REVENUE** – Food sales were reduced other revenue to reflect the federally funded community breakfast and lunch program.
- **SALARIES EXPENDITURES**
 - Collective Bargaining Agreement contractual increases are budgeted
 - Reinstatement of the Building Support Specialist positions in the schools
 - Staffing levels remained consistent
- **EMPLOYEE BENEFITS EXPENDITURES**
 - Total employee benefits including health care and retirement, 4% increase
 - 6% increase projected for health care costs
 - IMRF Employer Rate – 9.73%
 - Teacher TRS Rate, 9.4%
 - Teacher Federal Grant TRS Rate, 38%
 - Social Security/Medicare – commensurate benefit applicable to employee types at a rate of 7.65%
- **PURCHASED SERVICES EXPENDITURES**
 - Investment in professional development in Curriculum and Instruction and Special Programs
 - All other expenditures are expected to remain flat or decrease where possible
- **SUPPLIES & MATERIALS EXPENDITURES**
 - \$1.8 million 6-8 math, 6-8 ELA resource adoption, including accelerated purchases
 - \$400,000 Textbooks to support additional sections, expansion of programming
 - \$145,000 Fine Arts -- Music Instrument purchases to support growing programs
 - All other expenditures are expected to remain flat or decrease where possible
- **CAPITAL & EQUIPMENT EXPENDITURES**
 - \$2.9 million Technology investments, including accelerated purchases
 - \$1.3 million investment in capital plan for furniture
 - 27 School bus purchased – accelerated purchase
 - Deferred maintenance
 - All other capital/equipment is expected to remain flat or decrease or decrease where possible
- **OTHER EXPENDITURES**
 - Rebalance residential tuition budget to have budget reflect actual expenditures
 - Continued support of Charter Schools – flat enrollment projected
 - All other expenditures are expected to remain flat or decrease, where possible

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The 2nd Quarter FY 16 Treasurer's Report showed the District was trending to end FY 16 with a favorable budget to actual variance of approximately \$5.8 million in the operating funds. This is primarily due to the proration rate for General State Aid being awarded at 92% versus 89% that was used as the estimate in the FY 16 budget.

Based on these results, Administration developed a plan to utilize the surplus funds in FY 16 for one time purchases that will not have an ongoing annual financial impact on the operating budget. During the FY 17 budget development cycle, there were \$4.3 million of budget request that were determined to be one time purchases (non-salary requests) and could be received within the current fiscal year ending June 30, 2016. As a result, the district implemented accelerated purchases of the items listed below:

FY 17 Accelerated Purchases:

K-5 Math Workbooks	\$310,000
Facilities & Operations	\$350,000
IT purchases	\$1,187,847
Distribution equipment	\$115,000
27 School Buses	\$2,296,016
Distribution Truck	\$79,062
TOTAL	\$4,337,925

The 3rd Quarter FY 16 Treasurer's Report forecast the District is still on track to end the year with a surplus in the Operating Funds in the amount of \$1,169,070. This includes the \$4.3 million of FY 17 accelerated purchases. The state has been sending the GSA payments timely and the District is on track to receive all GSA funds as scheduled. The Finance department continues to update the forecasted actuals and believes the District is on track to actualizing the \$1.16 million surplus.

FY 17 BUDGET FINANCIAL SUMMARY BY FUND**10/17- General**

The General Fund is comprised of two funds: Education Fund 10 and Special Education Fund 17. Total General Fund budgeted revenues are **\$235,739,959** and budgeted expenditures are **\$246,316,335**.

Education Fund 10 is the District's primary operating fund. Education Fund budgeted revenues are **\$199,757,377** and budgeted expenditures are **\$184,862,411**.

Special Education Fund 17 accounts for the costs of educating all students with an Individualized Education Plan (IEP). Special Education Fund budgeted revenues are **\$36,098,695** and budgeted expenditures are **\$61,453,924**.

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<u>18- Grants</u>	Accounts for all revenues and expenditures associated with both state and federal grants. Grants Fund budgeted revenues are <u>\$41,937,870</u> and budgeted expenditures are <u>\$41,882,115.</u>
<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 <u>\$13,195,388</u> and budgeted expenditures are <u>\$12,957,925.</u>
<u>20- Ops. & 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 <u>\$24,533,563</u> and budgeted expenditures are <u>\$26,377,631.</u>
<u>30- 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 <u>\$15,954,220</u> and budgeted expenditures are <u>\$16,209,125.</u>
<u>40- Transportation</u>	Accounts for the resources accumulated and payments made to provide student transportation services. Transportation Fund budgeted revenues are <u>\$31,443,660</u> and budgeted expenditures are <u>\$19,701,651.</u>
<u>50/51- IMRF/ FICA</u>	Accounts for the District portion of IMRF and FICA expenditures based on employee earnings. IMRF/FICA Fund budgeted revenues are <u>\$7,656,363</u> and budgeted expenditures are <u>\$7,295,339.</u>
<u>60- Capital Projects</u>	Accounts for activity in the Board-seeded capital improvements fund and the Bond Proceeds from the 2013, 2015, and 2016 issuances. The fund was created by a general fund reserve transfer of \$30 million, and a separate Capital fund accounts for the \$188.8 million of bond proceeds. Capital Projects Fund budgeted revenues are <u>\$175,000</u> and budgeted expenditures are <u>\$28,528,266.</u>
<u>70- Working Cash</u>	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 <u>\$1,102,053</u> and budgeted transfer out is <u>\$500,000.</u>
<u>80- Tort Immunity</u>	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 <u>\$6,289,759</u> and budgeted expenditures are <u>\$7,367,619.</u>

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90- Life Safety

Accounts for the resources accumulated and payments made to address life and/or safety expenditures. Life Safety Fund revenues are **\$2,039,106** and budgeted expenditures are **\$11,117,426**. For FY 17, expenditures reflect a spend-down of bond proceeds received in September of 2010 and February 2015.

FY 17 BUDGET SUMMARY – ALL FUNDS CONSOLIDATED

Total FY 17 Revenues for all funds combined, all operating, capital and debt service funds, totals \$380,066,941 and total FY 17 Expenditures totals \$417,753,432. The deficit amount of \$37,686,491 represents the facilities capital plan expenditures that are budgeted in FY 17 to spend down the bond proceeds.

FY 17 Total Revenue Summary – All Funds Consolidated

- FY 17 Local Revenue totals \$186,533,848 as compared to the FY 16 forecasted actual local revenue of \$187,167,567, a reduction of approximately \$633,000 or 0.3%. Local revenue is comprised of :
 - Property Taxes total: \$156,112,934 about \$371,941 than FY 16 due to the tax levy being lesser in the Debt Service fund. No CPI is expected per Board directive therefore local property tax revenue shall remain flat in FY 17 over FY 16.
 - Corporate Personal Property Replacement Taxes is budgeted for \$24,277,461.
 - FY 17 CPPRT in the operating funds totals \$21,777,461, which was adjusted to reflect FY 16 forecasted actuals.
 - FY 17 CPPRT in the Bond Fund totals \$2,500,000, earmarked for the repayment of the Series 2016 Alternate Revenue Bond Issue.
 - Other Local Revenue: \$6,143,453 about \$1.2 million less than FY 16 due to adjusting FY 17 budget to closer reflect actual revenue trends due to the FY 16 implementation of the federally funded CEP food service program.
- FY 17 State Revenues total \$147,551,493 as compared to the FY 16 forecasted actuals of \$146,068,821, an increase of \$1.48 million or 1.5%. This is mostly due to an expected increase in:
 - General State Aid of \$3.875 million
 - Special Education of \$1.597 million
 - 4 Categorical Aid payments are expected in FY 17.
 - Adjusted FY 17 Budget to reflect ALL State grants awarded to District.
- FY 17 Federal Revenues total \$45,965,626 as compared to the FY 16 forecasted actuals of \$43,731,971, an increase of \$2.2 million. The increase is primarily due to:

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- Food Service federal revenue increased by \$2.1 million due to the implementations of the CEP food program.
- Adjusting the FY 17 Budget to reflect all grants awarded to the District that were not previously reflected in the FY 16 Budget.

FY 17 Total Expenditures Summary – All Funds Consolidated

- FY 17 Salaries total \$185,253,885 as compared to FY 16 forecasted actual of \$181,172,199 an increase of \$4,081,686 or 2.3%. There are a total of 3,713.29 FTEs budgeted in FY 17 as compared to FY 16 actual FTEs of 3,720.
 - There are 11.81 FTEs budgeted to the Capital Projects Fund and 9.21 FTEs budgeted to the Life Safety Fund totaling \$1,287,328 in salary expenditures.
 - There are 3,701.48 FTEs budgeted to the Operating Funds totaling \$183,966,557 in salary expenditures.
 - Contractual increases are budgeted.
- FY 17 Benefits total \$80,969,130 as compared to FY 16 forecasted actuals of \$77,391,507, an increase of \$3.57 million or 4.6%. This increase is due to a 6% increase in health care costs and Federal TRS increase from 36% to 38% for all federally funded certified staff.
 - There is \$301,195 in benefits expenditures budgeted to the Capital Funds.
 - There is \$80,667,935 in benefits expenditures budgeted to the Operating Funds totaling.
 - Health care costs are forecasted to increase by 6%
 - TRS Federal pension obligations were budgeted at FY 17 Budget adjusted to 38% for Federal grants from \$36%.
- FY 17 purchased services total \$43,132,055 as compared to FY 16 forecasted actuals of \$44,016,862, a decrease of \$884,807 or 2.0%.
- FY 17 supplies total \$31,955,341 as compared to FY 16 forecasted actuals of \$28,992,745, an increase of \$2,962,596 million or 10.2%. This increase is mostly due to the following:
 - Fund 10 furniture increased from \$300,000 to \$1.3 million due to the furniture purchases for the facilities capital plan.
 - Textbooks supplies increased from \$1.575 million to \$2.19 million
 - Fund 19 Nutrition Services is increased supplies budget for food supplies by \$2 million due to the increased meals served as a result of the federally funded CEP food program.
 - Software increased by \$452,000 from \$823,720 to \$1.275 million due to various software purchases as follows:
 - Substitute Calling system
 - Benefits Management system
 - Asset Life Cycle Management system
 - Data Warehouse system

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- FY 17 capital outlay totals \$40,582,947 as compared to FY 16 forecasted actuals of \$58,091,271, a decrease of \$17.5 million or 30.1%. Of the \$40.5 million, \$36.5 million is attributed to capital plan expenditures.
- FY 17 other objects total \$35,860,074 as compared to FY 16 forecasted actuals of \$33,810,220, an increase of \$2,049,854 or 6.1%. The increase is primarily due to the increase in debt service payments as a result of the Series 2016 bond issue.

FY 17 Net Other Sources/(Uses) – All Funds Consolidated

FY 17 Other Sources/Fund Transfers In total \$500,000. Fund transfer interest income from the Working Cash Fund to the Education Fund and Operations and Maintenance fund of \$100,000 and \$400,000, respectively.

FY 17 BUDGET SUMMARY – OPERATING FUNDS

The FY 17 Budget for Operating funds is a balance budget with both revenues and expenditures totaling \$361,898,615. When comparing FY 16 forecasted actuals to FY 17 budget, not including the funds transfer, FY 17 Operating Revenue increased by \$3.59 million or 1.0%.

Total Operating funds expenditures for FY 17 is budgeted at \$361,898,615 as compared to the FY 16 forecasted actual expenditures of \$357,135,494, an increase of \$4.76 million or 1.4%.

Operating Funds Revenue Summary

Total Operating Funds revenue for FY 17 Budget is \$361,898,615. The majority of revenue in the operating funds comes from the following sources:

- Local revenue, 46%
- State revenue, 41%
- Federal revenue, 13%
- FY 17 Local Revenue totals \$168,365,522 as compared to forecasted FY 16 forecasted actual local revenue of \$168,423,771, a reduction of approximately \$58,000. Local revenue is comprised of :
 - Property Taxes total: \$140,742,608.
 - FY 17 CPPRT in the operating funds totals \$21,777,461, which was adjusted to reflect FY 16 forecasted actuals.
 - Other Local Revenue: \$5,845,453 about \$1.5 million less than FY 16 due to adjusting FY 16 budget to closer reflect actual revenue trends due to the implementation of the federally funded CEP food program.
- FY 17 State Revenues total \$147,551,493 as compared to the FY 16 forecasted actuals of \$146,068,821, an increase of \$1.48 million or 1.1%. This is mostly due to an expected increase in General State Aid and Special Education funding.
- FY 17 Federal Revenues total \$45,965,626 as compared to the FY 16 forecasted actuals of

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\$43,731,971, an increase of \$2.2 million. The increase is primarily due to:

- Food Service federal revenue increased by \$2.1 million due to the implementations of the CEP food program.

Operating Funds Expenditure Summary

Total Operating Funds expenditures for FY 17 Budget are \$361,896,615. The majority of expenditures in the operating funds come from the following objects:

- Salaries, 51%
- Benefits, 22%
- Purchased Services, 12%
- Supplies, 9%
- FY 17 Salaries total \$183,966,557 as compared to FY 16 forecasted actual of \$180,540,307 an increase of \$3,426,250 or 1.9%.
 - Total of 3,713.29 FTEs budgeted all funds
 - 3,701.48 FTEs budgeted to the Operating Funds
- FY 17 Benefits total \$80,667,935 as compared to FY 16 forecasted actuals of \$77,271,500, an increase of \$3.39 million or 4.4% mostly due to an increase in health care cost of 6%.
- FY 17 Purchased Services total \$41,611,098 as compared to FY 16 forecasted actuals of \$39,530,292, an increase of \$2,080,806 or 5.6% mostly due to additional investments \$2 million investment in professional development with \$1.5 million being funded by Title funding.
- FY 17 Supplies total \$31,955,341 as compared to FY 16 forecasted actuals of \$28,831,212, an increase of \$3.1 million increase due to:
 - Fund 10 furniture increased from \$300,000 to \$1.3 million due to the furniture purchases for the facilities capital plan.
 - Textbooks supplies increased from \$1.575 million to \$2.19 million
 - Fund 19 Nutrition Services is increased supplies budget for food supplies by \$2 million due to the increased meals served as a result of the federally funded CEP food program.
- FY 17 Capital Outlay totals \$4,046,735 as compared to FY 16 forecasted actuals of \$10,770,124, a decrease of \$6.7 million or 77.8%. This decrease is due to the FY 17 accelerated purchases of \$4.3 million being purchased in FY 16.
- FY 17 Other objects total \$19,650,949 as compared to FY 16 forecasted actuals of \$20,192,059, a decrease of \$541,110 or 3.1%. The increase is primarily due to an anticipated decrease in payments to charter schools.

FY 17 Net Other Sources/(Uses) – All Funds Consolidated

- FY 17 Other Sources/Fund Transfers In total \$500,000. Fund transfer interest income from the Working Cash Fund to the Education Fund and Operations and Maintenance fund of \$100,000 and \$400,000, respectively.

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FY 17 OPERATING FUNDS – BUDGET HIGHLIGHTS

Summarized below are some highlights of the FY 17 budget appropriation and funding plan:

Elementary & Secondary Education

Supports Strategic Plan Strategies: 1, 2

- School building budgets per pupil allocation was increased by 20% in FY 17 as follows:
 - Early childhood – increased from \$24 to \$30 per forecasted student enrollment, an increase of 20%.
 - K – 5th grades – increased from \$68 per student enrolled to \$85 per forecasted student enrollment and increase of 20%.
 - 6 – 8 grades – increased from by 5% from \$76 per student enrolled to \$80.75 per student.
 - 9 – 12 grades – remained stable at \$120 per student enrolled.
- Reinstated the nine FTEs of Building Support Specialist positions. At Elementary level, the Building Support Services provide immediate support when a substitute teacher is not assigned or not available for any classroom where there was a teacher absence.

This support allows for schools to fill classrooms with a certified teacher when no guest teacher is available. This consistent support allows for relationships to be built with students because this adult is in the buildings frequently. This relationship in turn allows for continued teaching and learning, which otherwise might be interrupted with a new guest teacher in the room. This support also assists in their home school when there is no assignment. They will run small group instruction as well as help in classrooms with student learning.

- Maintained the Behavior Intervention Specialist. A Connected School (ACS). The purpose of the addition of the Behavior Intervention Specialists at our Elementary Schools showing the greatest need has proven, through data analysis, to be highly successful in the reduction of Tier 1 and Tier 2 behaviors.

The continuation of the ACS Process will impact the ability of staff to manage their classroom safely and successfully.

- Professional development for elementary initiatives. Offers continued strategic professional learning opportunities surrounding new initiatives and identified instructional supports.

The elementary department will continue to expect collaboration in order to create collective decision-making opportunities and maintain our focus on best practice. It is important to attend professional development/training. This will ensure that the elementary and curriculum departments will be able to effectively support schools' needs.

- Additional resources and support provided to Empowerment Zone Schools

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- Empowerment Zone schools will retain a full time Literacy Coach (all other buildings have been reduced to ½ time).
- Empowerment zone schools will retain a BIS (Behavior Intervention Specialist) and access to free coaching/PD at any time.
- Empowerment Zone schools have an increase in per pupil allocation of Title I funds of \$500.

Curriculum and Instruction

Supports Strategic Plan Strategies: 1, 2

- 6-8 Math Instructional Resource Adoption – The Curriculum Leadership Teams will be established both to write the curriculum and select an instructional resource. We have adopted a curriculum design process as a district which will be used to guide this decision-making. The resource will be determined as a “best fit” for student learning outcomes.
- 6-8 ELA Instructional Resource Adoption – The Curriculum Leadership Teams will be established both to continue writing the curriculum and select an instructional resource. We have adopted a curriculum design process as a district which will be used to guide this decision-making. The resource will be determined as a “best fit” for student learning outcomes.
- Continued investment in: STAR math assessment, Renaissance Learning, SMART music licenses, Read 180, System 44.
- Additional student textbooks - Annually, we allocate dollars to anticipate an increase in student participation in high school classes based on student registration. Recent increases have been at the advanced placement level and in upper level elective courses. We have included annual expenditures to support strategic literacy courses through student materials purchases.
- Curriculum Leadership Teams - Form teams of teachers to design curriculum and build shared ownership of curriculum, instruction, and assessments to include:
 - Invest in teacher leaders in all areas, including early childhood, special education, and bilingual education
 - Execute the action plan for Strategy 1
 - Integrate technology into units and future resource purchases

Student Services and Alternative Learning

Supports Strategic Plan Strategies: 1 – 9

- Alternative Learning – As a means of furthering its process of progressive intervention and assisting students who may require a more structured environment, the Rockford School District will continue to invest in MTSS in Instruction and Social Intervention Services for grades 1-12. The purpose of these services is to execute quality instructional practices during the teaching of social development interventions so students may achieve academic

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and behavioral success. This proposal commits resources to middle schools and high schools designed to reach students at a much earlier age.

- Alternate Learning Program – Contract Ombudsman
- Instruction/Tuition – Regional Office of Education M.S. STAR FIT. Continued investment commits resources to middle schools designed to reach students at a much earlier age.
- Truants Alternative – Tuition Regional Office of Education Secondary (Safe Schools 8th-9th Graders)
- Regional Office of Education Regional Learning Academy Tuition /Safe Schools – Continued investment to serve chronically disruptive and/or expelled secondary students.

The current RPS graduation rate has increased by a minimum rate of 2% each year since FY2012. Depending upon which program students are assigned to they will have the opportunity to return to their respective learning environment upon completion of their Tier 3 plan criteria.

- Connected School Trainer – Teachers, Social Workers, Psychologists, Administrators, and Behavior Intervention Specialists will receive job-embedded coaching to provide students with better environments in which to learn and develop in, at each grade level. Schools included are: Lewis Lemon, McIntosh, Ellis, Walker, Nashold, Welsh, Conklin, West View, Beyer, Haskell, Kishwaukee, Nelson, and King. Faculty and staff from the above named schools will receive the comprehensive four-day advanced training for building-wide implementation as well as the four-day training for new teachers to any of the respective buildings. Tier II referrals, which are the referrals that lead to suspensions were down 42% (SY14 compared to SY 15) in the 13 schools (Lewis Lemon, McIntosh, Ellis, Walker, Beyer, Haskell, Kishwaukee, Nelson, King, Welsh, Westview, Conklin and Nashold) are included.
- YSN Elementary Behavior Intervention Specialist – Provides Tier 2 Support at the Elementary level for minimizing classroom disruptions, assisting with social emotional development, and increasing instructional time for learners. Four additional BIS were contracted to serve Elementary Students. Since 2012 RPS has experienced a significant reduction in behavior incidences due to the intervention of the Behavior Specialists and the “Connected School” model
- TAOEP Truancy Grant services are funded. Services provided include but are not limited to identification of academic deficits in consultation with classroom teachers, referral and linkage to appropriate in-school services to meet identified need, home visits, tutorial services, consultation with parents to coordinate school/parent efforts, and referral to appropriate community services.
- Continued investment in Truancy Services for Elementary, Middle, High schools.

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Special Programs

Supports Strategic Plan Strategies: 1, 2

- Strategic Planning- 1 program. Montessori is the 5th special program that will be participating in strategic planning with a variety of stakeholder groups (administrators, staff, students, parents, community members, board members, alumni). The planning session will help create a 5 year strategic plan for the program. The lagging and leading indicators will be listed and measures defined.

Board and Superintendent Priority to expand all Special Programs/Choice Schools through a comprehensive strategic planning process utilizing an outside facilitator. Continual cost for providing outside support for the 5th program that will go through the process.

- Continuation of the Montessori 10 year expansion plan (Year 5). Continual expansion costs include: classroom supplies, extensive training and travel/lodging and food.
- Gifted Program's Steering Committee and District-wide testing opportunities for student entrance to the program.
- Invested in advertising and publicizing five Special Programs to the constituents in the District.
- Invested in recruitment, staff development and resource allocation for five Special Programs.

Total cost of additional resources for 5 special programs identified through each program's five year strategic plan will include but are not limited to: professional development costs, possible curricular review, further research opportunities for pilots, audition recruitment, and substitutes for additional site visits to like-programs in the region.

Special Education Services

Supports Strategic Plan Strategies 1, 7, 9

- Focus on increasing a viable curriculum aligned with Common Core State Standards in literacy and numeracy to our neediest learners by implementing the Unique Learning Systems in our classrooms for students with intellectual disabilities and autism K-12. The cost of the Unique Curriculum continues to be approximately \$500 per teacher each year. Feedback from the teachers and parents has been positive. Data reports show a steady growth in student functional skills.
- Ensure the master schedule at secondary schools yields an efficiency of 80% capacity for case management. Ensuring the special education case managers maintain caseloads near the 80% capacity range demonstrates a commitment to running the department in a student centered fiscally responsible manner.

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- Continue to support and expand the use of the STAR/Link program in our classrooms for students with severe disabilities. This tool has had a positive impact and has provided a tool to more effectively assess students' abilities across a variety of skills areas such as:
 - Significantly reduce problem behaviors
 - Significantly reduce the amount of physical redirection of the students
 - Significantly increase in the amount of positive behavior supports that are being used in the classrooms
 - With larger skills broken down into smaller ones, it is easier to see progress and decreases the frustration level of the students.
 - The STAR profile helps to provide a guide for service providers (teacher, SLP, OT, SW) to follow so everyone is working towards common targets versus working on skills in isolation that do not carry over into the students' daily functioning.
 - The STAR program will help to provide consistency between the grade levels and across the program as a whole.
 - Some of our parents have reported that their students are speaking words for the first time and/or playing with toys for the first time.
 - STAR is comprised of evidence-based strategies that have been shown to be some of the most effective tools in the education of students significantly impacted with autism.
- Maintain current staffing levels and recruit staff for hard to fill positions primarily in speech and language, and psychology to reduce contracted services. Our efforts in this area will assist with lessening the cost to provide compensatory services for student missing therapy. It will also help to retain current staff.

College and Career Readiness & School Counselors

Supports Strategic Plan Strategies: 1, 2, 4, 5

- Facilities improvements – enhancements to the physical space, furniture, and equipment of several classroom/lab spaces is being scheduled to occur over the next three to five years in order to support instruction which mirrors the latest developments in technology and practice.

Improve the classroom and lab environments for our Career and Technical Education pathway electives in the high schools to support postsecondary alignment and provide students with access to current technology.

- RAMP designation 3 year plan – teams will use a needs assessment in order to identify the greatest area of need among their students in the domains of academics, social-emotional learning, and college and career readiness. This process mirrors the SMART process used by teacher teams in our schools and is designed to connect counseling services with the student needs in each school; aligned to the school's goals.

Professional development funds will be targeted to provide counselors training in data collection and analysis. Meeting times will be structured to promote cross-district collaboration and growth.

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Counseling teams in our middle and high schools will begin to document their student programs aligned with the American School Counseling Association (ASCA) framework in pursuit of RAMP (Recognized Model Program) ASCA designation by 2020.

- Great Lakes College and Career Pathways Initiative – this grant funded opportunity will connect Rockford to three other communities who are working to develop robust college and career pathways for their students. The focus of the work will be on enhanced work based learning opportunities, improved pathway development with postsecondary entities, and innovations in teaching and learning.

\$200,000 per year is awarded from the Joyce Foundation, through Alignment Rockford as the fiscal agent. This funding supports ongoing work to implement and improve our College and Career Academies.

Identify and incorporate best practices from other communities engaged in work to create college and career readiness pathways for secondary students.

- Work Based Learning – Continued investment and support for the Academy Expo, business site visits, and college and university visits to help students explore and validate their academic and career aspirations, and formulate a plan for high school and after graduation.

Students will continue to participate in and learn from their annual College and Career Readiness Benchmark experiences.

- Running Start – Students will continue to enroll in and complete college-level coursework through Rock Valley College (RVC) in both the Associate of Science and the Associate of Science, Engineering programs while simultaneously completing the requirements for their high school diploma.

The community has expressed the need for expanded access to this program to grow the population of students prepared for local careers in STEM related fields while the district administration works to maintain a fiscal plan for this program which is predictable and can fit within the means of the broader budget. Changes in the agreement in order to limit the support provided by RVC counseling services will be diverted to RPS counseling staff in order to minimize the additional cost added to the budget.

Expanded access to Running Start as we increase enrollments in each cohort from 15 students per grade level to 20 students per grade level.

- Project Lead the Way - Digital Electronics will be offered at Auburn High School, Civil Engineering and Architecture at East High School, and Environmental Sustainability at Guilford High School. These courses align with other course offerings at each school and with broader community demand relating to career opportunities. Add third year of courses to the current course sequence offered in Engineering through Project Lead the Way.

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Final year of grant funding available through Project Lead the Way and maintenance of funds allocated in the department budget in order to provide training for the teachers and add the necessary equipment and materials to run the course.

- **Course Offerings-** Computer Science and Education Psychology - continue the development of our pathways in collaboration with local postsecondary institutions aligned with workforce need and student interest. The courses will be designed and materials and training purchases, as necessary, to prepare for their launch in the 2017 – 2018 school year.
- **Youth Court -** The Community Foundation of Northern Illinois provided funding to the Youth Services Network in order to launch the scale the program across the district in order to reduce the impact on a students' criminal background when minor crimes are committed on school grounds. To date, none of the students who have completed the Youth Court process have re-offended.

Increase in funding to pay for the services provided by the Youth Services Network to lead and coordinate the Youth Court at each high school.

Continue Youth Court at all high schools after the initial implementation and scaling is completed.

- The FY 17 Budget includes the same level of school counselors and funding as in FY 16. Administration restructured district level support and coordination to provide opportunities for school principals to have direct leadership and accountability of student support services within their building. School counselors are expected to provide the same level of services to students and parents.

Early Childhood

Supports Strategic Plan Strategies 1, 2, 3, 4, 6, 7, 8

- **Early Childhood Preschool for All Grant 3-5 Program** - Anticipated at level funding for FY 17 of \$8,579,329. Program serves at-risk preschoolers aged 3-5. Focus in on providing foundational skills needed for successful entry into kindergarten. Curriculum is linked to the Revised Ill Early Learning and Development Standards. Long term goal is to help students achieve 3rd grade proficiency in reading and math. Grant serves 2,096 children.
- **Preschool Expansion Grant** - Federal Preschool Expansion and Development Grant anticipated at level funding for FY 17 of \$1,348,723. Full day program provides intensive and comprehensive services to children who are four-years-old. Provides foundational skills needed for successful entry into kindergarten. Curriculum is linked to the Revised Ill Early Learning and Development Standards. Long term goal is to help students achieve 3rd grade proficiency in reading and math. Grant serves 120 children.

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- Early Childhood Preschool for All Grant Prevention Initiative (Birth to three Home Visiting Program) - Anticipated at level funding for FY 17 of \$719,944. Program supports at-risk families and children. Focus is on developmental parenting, child development outcomes, and connection to resources. Goal is to reduce child abuse and neglect, increase parent child interaction and family engagement. Long term goal is to help children achieve 3rd grade proficiency in reading and math. Provides services to approximately 172 children and families.
- Maternal Infant Early Childhood Home Visiting Program - Federal Grant Program to support home visiting services. Anticipated level funding for FY 17 of \$94,000. Focus is on developmental parenting, child development outcomes, and connection to resources. Goal is to reduce child abuse and neglect, increase parent child interaction and family engagement. Long term goal is to help children achieve 3rd grade proficiency in reading and math. Provides services for approximately 18 at-risk families and children.

Title I and Title II Programs

Supports Strategic Plan Strategies 1, 2, 8

Title I and Title II programs are anticipated to be at level fund for FY 17 in the amount of \$14,916,330. The FY 17 Budget includes supplemental funding for the following:

- Direct services to students
- Direct services to teachers
- Professional development, including sub-cost
- Mentoring and induction for new teachers
- Supplemental equipment and supplies for Title I buildings
- K – 7 Summer Programs with focus on reading and math serving 1,800 students
- RPS205 students being served in non-public students
 - Title I Non-Public Schools - \$200,000 for about 260 students
 - Title II Non-Public Schools - \$400,000 for about 18 schools
- Elementary Tier:
 - Academic Achievement Specialists – FY16 – 16, FY 17 funding 20
 - Math Coaches – FY16 – 3, FY17 – funding 3
- Middle Tier:
 - Literacy Leader – each school has one, a total of six
 - Math Leader – each school has one, a total of six
- High Tier:
 - Literacy Leader – each school has one, a total of four
 - Academy Coach – each school has one, a total of four

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Athletics

Supports Strategic Plan Strategies: 3, 4, 6, 7, 8, 9

- Athletics Standard Development using the Four Disciplines of Execution model – 4 DX. This is the next phase in developing our Co-Curricular programs towards excellence. Students, families, community members, coaches and athletic directors are impacted.
 1. Develop 2-3 “WIG’s” (Wildly Important Goals). Increased Participation. Increased community engagement. Further connect the feeder concept.
 2. Develop leading and lagging indicators for measurement.
 3. Develop a “Players Score Card” for data assessment of the indicators.
 4. Continuous accountability and improvement

Students and community members will have a continuously better product and be more engaged in their respective Middle & High Schools. Innovation and continuous improvement.

- Continued replacement and upgrading of equipment to provide the best environment and best practice for our students and coaches. Continued recruitment of the best coaches to work with our students. Continued professional development for Coaches and Athletic Directors.

Parent Community and Engagement & Student Assignment Center

Supports Strategic Plan Strategy 3

- Communications – Uniforms for student led tours. The purpose of the program is to support our vision of being a first choice for families. This is a leading indicator in supporting our 5 year vision under Goal 2. As we continue our implementation of student led tours, we will need resources for uniforms at the middle and elementary school levels.
- Communications/Website upgrades - We want to ensure we are using best practices and looking to continuously improve how we communicate and engage our staff, students, families and our community. We look to improve how we communicate with our key stakeholders.
- Volunteer Database with online sign-up – The overall goal is to improve the volunteer intake process thus reducing silos, streamlining processes, and improving the overall experience.
- Student Assignment Center (SAC) – Online Registration – as a result of the process improvement exercise for the Student Assignment Center, online registration was a top priority. By investing in an online registration software, the SAC will improve registration process, automate system, reduce paper, and be more effective for families.

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Human Resources

Supports Strategic Plan Strategy 7

- Recruitment - Continued funding for the recruitment efforts to increase employee retention and satisfaction by hiring quality staff to teach in the classrooms of Rockford Public Schools.

Recruitment efforts at both local and out-of-state schools will be a targeted focus to the District's success of filling teaching and classroom support positions vacated due to retirements and attrition. The funding for college and university recruitment remains unchanged from FY15/FY16 to FY 16/FY17.

- Education Pathway - An Education Pathway is a new recruitment initiative beginning in FY16/17 which will focus on a partnership with Rockford University that begins with conversations with RPS middle school students and continues with a fully developed pathway in high schools, all the way through the hiring process and graduate school. Over time, the teaching staff of the District will begin to reflect the demographics of the student body as a result of this initiative.

It has become increasingly difficult to recruit for teachers due to the declining interest in the field of education at the college level. Recruitment of hard to fill positions such as Special Education, Bilingual and Science is both a local and nationwide issue.

- Software - The Kronos Human Resources System was installed in FY 15/FY 16. The compensation module will be installed in FY 16/17. Continued funding of routine maintenance for Frontline Management, the software for applicant management, True North Logic, performance management software and Smart Find, absent management software will occur.

Kronos HRIS Expansion: The compensation module is a tool that encompasses visibility of all phases of the compensation planning process. The overall funding remained unchanged from the prior fiscal budget for software.

Process Improvement

Supports Strategic Plan Strategies 8

- Process improvement – The Lean Program will increase efficiencies and improve customer satisfaction across the district. An estimated \$1million of opportunity costs will be saved, annually. This savings will be based on increasing productivity, reducing costs, increasing instructional time with students, and increasing customer satisfaction. Teachers, administrators, staff, students and parents will be impacted by the process improvements made in the district.

Projects for the FY2017 may include, but are not limited to: student course requests, student online enrollment, new hire processing, bilingual student record keeping, payroll for tutors, and assessing student fees. Students will benefit in terms of increased instructional time.

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Projects will focus on eliminating waste in administrative processes and allowing teachers more time in the classroom. Other stakeholders will benefit by having a more streamlined and efficient work day.

- Funds have been pulled from accountability budget and allocated to the process improvement budget; this will enable the district to directly analyze the costs associated with the Lean process improvement program.
- Funds will be used to purchase materials for process improvement projects and trainings, as well as support implementation costs for rolling out new and improved processes. Substitute staff will also be funded from this budget.

Legal Department-Office of the General Counsel

Supports Strategic Plan Strategies 6, 8, 9

- Continue to provide the same level of services for governance and policy, labor and employment. General legal matters, business operations and contracts, special education, general student matters, training, Freedom of Information Act request, and Ethics Commission.
- Addition of 1 FTE for an Internal Auditor position. The function of the Internal Auditor was established for the purpose/s of providing support to department activities with specific responsibility for ensuring that overall fiscal and operational policies, practices and/or regulations meet compliance requirements. The Internal Auditor position will also complete audits and reviews of district processes, procedures and methodologies; developing and monitoring internal controls; conducting audits of internal funds; evaluating the degree of internal control exercised in the District and providing updated procedures and work aids for district staff.

Financial Services

Supports Strategic Plan Strategies 6, 8, 9

- Continued implementation of Kronos time and attendance system
- Implement budget and forecasting software
- Refined implementation of Business Plus Position Budgeting and Budget entry modules

Purchasing, Warehouse, Distribution, & Print Services

Supports Strategic Plan Strategies 3, 5, 6, 8, 9

- Purchasing
 - Managed Print Services - the purchasing department is currently in the process of having a District-wide managed print analysis done. This will identify the areas that require

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changes in order to make each area more cost effective and efficient. A competitive bid will be released early summer to seek out a new vendor to supply the District with new copiers. Savings will come from the elimination of printers and/or copiers, savings on paper, ink and other supplies.

- Business Plus software modules - the purchasing department will be adding additional software to improve efficiencies and provide a more LEAN work environment throughout the District. Software such as Bid Online, Vendor Online will achieve the competitive solicitation process to the District's advantage by engaging vendors into providing their best competitive pricing, Punch-out, and STR will reduce duplication of work and will provide a cost savings as a result.

The implementation of Punch-out will be a time savings as well as a more efficient process overall. The implementation of STR will allow a reduction of time as well as the reduction of paper and ink which would lead to an overall cost savings.

- Mailroom - Continued same level of funding and services to provide mailing services and movement throughout the District.
- Distribution – Equipment needs were included in the FY 17 accelerated purchases that will now be received in FY 16. Otherwise, continued same level of funding and services to provide district wide logistical and delivery support and material movement.

Information Technology/Information Services

Supports Strategic Plan Strategy 5

- The additional 2 FTEs: Executive Director of Technology and Software Specialist.
- Purchase and Implementation of a Data Warehouse – an investment in this solution is to centralize data from a variety of third party applications with the ability to report and display data in an easy to view and interpret manner.

Adding a data warehouse will allow us to streamline reporting and resource availability. We should no longer need to report and compile data manually from multiple software applications.

- \$1.1 million of equipment needs were included in the FY 17 accelerated purchases that will be received in FY 16.
- Level funding and services as FY 16 budget.

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Operations and Facilities

Supports Strategic Plan Strategy 5

- \$1,300,000 furniture budget towards Facilities plan.
- Deferred Maintenance - \$2,040,318 budgeted to help reduce the \$16 million in identified deferred maintenance projects.
- Continued same level of FY16 funding for repairs, maintenance, grounds and custodial services operations.
- Budgeted for ash tree removal.
- Budgeted for landscaping.
- Budgeted for Board approved IGA with Park District for tennis court renovations (Auburn/Guilford).
- Budgeted for drainage issue at Barbour Elementary School.

Nutrition Services

Supports Strategic Plan Strategies 3, 7, 8, 9

- Staff realignment, adding two new positions – business manager and floating manager - The business manager will allow us to create reports/metrics that show and compare operational effectiveness from period to period and from year to year and where improvement is necessary. The floating manager position will help us meet our customer service goals by enabling the department to have a skilled employee ready to cover meal periods when employees call in sick and help in reducing the number of subs needed.
- Training and professional development - We need to enhance our training and development programs to ensure a well-trained and adequate supply of skilled/qualified workers.
- Equipment repair/purchasing - When equipment breaks or malfunctions it has a negative impact on the students. We must be able to repair/replace equipment to ensure nutritious meals are prepared on time and safe.

Transportation

Supports Strategic Plan Strategy 5

- Upgrades to bus wash system
- Replace service van
- 27 school buses purchased in FY 16 as part of the FY 17 accelerated purchases
- Continued same level as FY16 for transportation operations

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FY FUND
FY 16 FORECASTED ACTUALS VS. FY 17 BUDGET

		REVENUE				EXPENDITURES				NET SURPLUS/(DEFICIT)	
Fund	Fund Description	FY 16 FORECASTED ACTUALS	FY 17 BUDGET	FY 16 VS FY 17	% CHG	FY 16 FORECASTED ACTUALS	FY 17 BUDGET	FY 16 VS FY 17	% CHG	FY 16 FORECASTED ACTUALS	FY 17 BUDGET
<u>OPERATING FUNDS</u>											
10&17	Educational/Special Education	\$235,871,465	\$235,739,959	(\$131,506)	-0.1%	\$240,766,104	\$246,316,335	\$5,550,231	2.3%	(\$4,894,639)	(\$10,576,376)
18	Grants	\$39,390,747	\$41,937,870	\$2,547,123	6.5%	\$40,017,659	\$41,882,115	\$1,864,456	4.7%	(\$626,911)	\$55,755
19	Food Service	\$13,641,854	\$13,195,388	(\$446,466)	-3.3%	\$12,940,069	\$12,957,925	\$17,856	0.1%	\$701,785	\$237,463
20	Maintenance	\$24,161,899	\$24,533,563	\$371,664	1.5%	\$25,760,664	\$26,377,631	\$616,967	2.4%	(\$1,598,765)	(\$1,844,068)
40	Transportation	\$30,490,928	\$31,443,660	\$952,732	3.1%	\$21,914,598	\$19,701,651	(\$2,212,947)	-10.1%	\$8,576,330	\$11,742,009
50/51	IMRF/FICA	\$7,389,364	\$7,656,363	\$266,999	3.6%	\$7,333,458	\$7,295,339	(\$38,119)	-0.5%	\$55,906	\$361,024
70	Working Cash	\$1,285,135	\$1,102,053	(\$183,082)	-14.2%	\$0	\$0	\$0	0.0%	\$1,285,135	\$1,102,053
80	Tort Immunity	\$6,073,172	\$6,289,759	\$216,587	3.6%	\$8,402,942	\$7,367,619	(\$1,035,323)	-12.3%	(\$2,329,771)	(\$1,077,860)
TOTAL OPERATING FUNDS		\$358,304,564	\$361,898,615	\$3,594,051	1.0%	\$357,135,494	\$361,898,615	\$4,763,121	1.3%	\$1,169,070	\$0
<u>CAPITAL FUNDS</u>											
30	Debt Service	\$13,428,325	\$15,954,220	\$2,525,895	18.8%	\$13,550,526	\$16,209,125	\$2,658,599	19.6%	(\$122,201)	(\$254,905)
60	Capital	\$3,270,374	\$175,000	(\$3,095,374)	-94.6%	\$47,898,244	\$28,528,266	(\$19,369,978)	-40.4%	(\$44,627,869)	(\$28,353,266)
90	Life Safety	\$2,045,096	\$2,039,106	(\$5,990)	-0.3%	\$4,890,541	\$11,117,426	\$6,226,885	127.3%	(\$2,845,445)	(\$9,078,320)
TOTAL CAPITAL FUNDS		\$18,743,796	\$18,168,326	(\$575,470)	-3.1%	\$66,339,311	\$55,854,817	(\$10,484,494)	-15.8%	(\$47,595,515)	(\$37,686,491)
TOTAL - ALL FUNDS		\$377,048,359	\$380,066,941	\$3,018,582	0.8%	\$423,474,804	\$417,753,432	(\$5,721,372)	-1.4%	(\$46,426,445)	(\$37,686,491)

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 14 ACTUALS - FY 17 BUDGET
OPERATING FUNDS

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 Forecast VS FY 17	% CHG
REVENUES								
41	Local	\$170,186,012	\$170,387,342	\$168,269,637	\$168,423,771	\$168,365,522	(\$58,249)	0.0%
42	Flow-Through/Other	665,114	754,879	113,989	80,000	15,974	(64,026)	0.0%
43	State	129,124,490	137,852,044	141,008,676	146,068,821	147,551,493	1,482,672	1.1%
44	Federal	41,632,808	41,802,094	41,838,354	43,731,971	45,965,626	2,233,655	5.3%
TOTAL REVENUES - BY SOURCE		\$341,608,424	\$350,796,359	\$351,230,656	\$358,304,564	\$361,898,615	\$3,594,051	1.0%
EXPENDITURES								
51	Salaries	\$178,889,155	\$177,904,649	\$182,112,509	\$180,540,307	\$183,966,557	\$3,426,250	1.9%
52	Employee Benefits	74,628,467	77,126,902	78,463,656	77,271,500	80,667,935	3,396,435	4.4%
53	Purchased Services	40,003,043	37,259,007	39,628,244	39,530,292	41,611,098	2,080,806	5.6%
54	Supplies & Materials	29,552,608	28,868,865	26,269,449	28,831,212	31,955,341	3,124,129	10.8%
55	Capital Outlay	8,469,041	8,638,456	5,287,532	10,770,124	4,046,735	(6,723,389)	-77.8%
56	Other Objects	17,536,876	17,181,797	19,469,266	20,192,059	19,650,949	(541,110)	-3.1%
TOTAL EXPENDITURES - BY OBJECT		\$349,079,190	\$346,979,676	\$351,230,656	\$357,135,494	\$361,898,615	\$4,763,121	1.4%
TOTAL SURPLUS/(DEFICIT)		(\$7,470,766)	\$3,816,683	\$0	\$1,169,070	\$0	(\$1,169,070)	-30.6%
7100	Sources/Fund Transfers In	\$469,180	\$647,873	\$10,500,000	\$10,730,651	\$500,000	(\$10,230,651)	-1579.1%
8100	Other Uses/Fund Transfers Out	(25,413,756)	(516,295)	(10,500,000)	(10,500,000)	(500,000)	10,000,000	-1936.9%
NET OTHER SOURCES/(USES)		(\$24,944,576)	\$131,578	\$0	\$230,651	\$0	(\$230,651)	-175.3%
EST BEGINNING FUND BALANCE			\$108,279,998	\$112,228,259	\$112,228,259	\$113,627,980		
EST ENDING FUND BALANCE		\$108,279,998	\$112,228,259	\$112,228,259	\$113,627,980	\$113,627,980		

Object	Description	FY 17 BUDGET
42	TRS Behalf Flow Through Rev	\$61,232,166
52	TRS Behalf Flow Through Exp	\$61,232,166
Net On-Behalf Rev less Exp		\$0

OPERATING FUNDS EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
1100	Regular K-12 Programs	\$97,788,831	\$96,071,722	\$119,531,218	\$119,531,218	\$99,764,342	(\$19,766,876)	-16.5%
1125	Pre-K Programs	7,426,727	7,559,822	1,092,657	1,092,657	8,254,091	7,161,434	655.4%
1200	Special Ed Programs K-12	50,846,079	54,326,821	41,796,040	41,796,040	53,248,843	11,452,803	27.4%
1300	Adult Education Programs	445,953	400,520	82,730	82,730	301,167	218,437	264.0%
1400	CTE Programs	3,911,209	4,519,908	3,923,554	3,923,554	5,201,167	1,277,613	32.6%
1500	Interscholastic Programs	2,039,696	2,620,287	2,268,491	2,268,491	1,764,844	(503,647)	-22.2%
1600	Summer School Programs	6,129,076	6,710,994	6,420,758	6,420,758	6,631,478	210,720	3.3%
1700	Driver Education Prog	500,129	424,774	246,347	246,347	208,391	(37,956)	-15.4%
1800	Bilingual Education	11,113,202	11,137,580	11,086,448	11,086,448	13,262,386	2,175,938	19.6%
1900	Truants Alternative	4,688,390	5,029,895	4,032,276	4,032,276	5,249,275	1,216,999	30.2%
2100	Support Services-Pupil	21,322,441	21,624,788	24,205,814	24,205,814	23,198,035	(1,007,779)	-4.2%
2200	Support Services-Instruct	13,985,452	13,042,078	11,300,155	11,300,155	15,017,293	3,717,138	32.9%
2300	Support Serv-Gen Admin	8,207,939	8,388,235	8,678,429	8,678,429	10,986,663	2,308,234	26.6%
2400	Support Serv-Schl Admin	16,680,221	16,895,843	18,151,941	18,151,941	15,332,124	(2,819,817)	-15.5%
2500	Support Services-Business	71,180,361	73,535,937	69,262,420	69,262,420	71,936,811	2,674,391	3.9%
2600	Support Serv-Central	14,541,959	9,844,843	10,967,943	10,967,943	11,207,466	239,523	2.2%
2900	Other Supporting Services	2,645,424	387,397	613,059	613,059	2,233,973	1,620,914	264.4%
3000	Community Services	3,174,703	2,947,827	4,798,319	4,798,319	4,003,983	(794,336)	-16.6%
4100	Payments Other Gov Units	12,451,398	12,108,588	12,772,057	12,772,057	14,096,283	1,324,226	10.4%
FY 16 Forecasted Actuals Adjustment		0	0	0	5,904,838	0	(5,904,838)	0.0%
TOTAL OPERATING FUNDS EXPENDITURES BY FUNCTION		\$349,079,190	\$347,577,859	\$351,230,656	\$357,135,494	\$361,898,615	\$4,763,121	1.4%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 14 ACTUALS - FY 17 BUDGET
CAPITAL FUNDS - 30 60, 90

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 Forecast VS FY 17	% CHG
REVENUES								
41	Local	\$17,146,757	\$19,387,913	\$18,443,340	\$18,743,796	\$18,168,326	(\$575,470)	-3.2%
43	State	52,330	22,450	0	0	0	0	0.0%
44	Federal	0	500,000	0	0	0	0	0.0%
TOTAL REVENUES - BY SOURCE		\$17,199,087	\$19,910,363	\$18,443,340	\$18,743,796	\$18,168,326	(\$575,470)	-3.2%
EXPENDITURES								
51	Salaries	\$173,217	\$305,769	\$503,135	\$631,892	\$1,287,328	\$655,436	50.9%
52	Employee Benefits	41,107	59,802	92,999	120,007	301,195	181,188	60.2%
53	Purchased Services	2,346,640	4,162,199	3,060,900	4,486,570	1,520,957	(2,965,613)	-195.0%
54	Supplies & Materials	32,679	79,711	0	161,533		(161,533)	0.0%
55	Capital Outlay	46,966,510	45,344,794	49,500,000	47,321,147	36,536,212	(10,784,935)	-29.5%
56	Other Objects	17,452,250	14,315,000	13,541,637	13,618,161	16,209,125	2,590,964	16.0%
TOTAL EXPENDITURES - BY OBJECT		\$67,012,403	\$64,267,275	\$66,698,671	\$66,339,311	\$55,854,817	(\$10,484,494)	-18.8%
TOTAL SURPLUS/(DEFICIT)		(\$49,813,316)	(\$44,356,912)	(\$48,255,331)	(\$47,595,515)	(\$37,686,491)	\$9,909,024	-26.3%
7100	Sources/Fund Transfers In	\$25,000,000	\$59,928,175	\$0	\$28,700,000	\$0	(\$28,700,000)	0.0%
8100	Other Uses/Fund Transfers Out	0	0	0	0	0	0	0.0%
NET OTHER SOURCES/(USES)		\$25,000,000	\$59,928,175	\$0	\$28,700,000	\$0	(\$29,275,470)	0.0%
EST BEGINNING FUND BALANCE		\$134,069,817	\$109,256,501	\$124,827,764	\$124,827,764	\$105,932,249	(\$18,895,515)	
EST ENDING FUND BALANCE		\$109,256,501	\$124,827,764	\$76,572,433	\$105,932,249	\$68,245,758	(\$37,686,491)	

CAPITAL FUNDS EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
2500	Support Services-Business	\$49,560,153	\$49,952,275	\$53,157,034	\$53,157,034	\$39,645,692	(\$13,511,342)	-34.1%
5100	Debt Svc-Int S-Term Debt	3,252,250	3,015,000	2,930,837	2,930,837	8,581,351	5,650,514	65.8%
5200	Debt Svc-Int L-Term Debt	14,200,000	11,300,000	10,610,800	10,610,800	7,627,774	(2,983,026)	-39.1%
FY 16 Forecasted Actuals Adjustment		0	0	0	(359,360)	0	359,360	0.0%
TOTAL CAPITAL FUNDS EXPENDITURES BY FUNCTION		\$67,012,403	\$64,267,275	\$66,698,671	\$66,339,311	\$55,854,817	(\$10,484,494)	-18.8%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 14 ACTUALS - FY 17 BUDGET
ALL FUNDS CONSOLIDATED

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 Forecast VS FY 17	% CHG
REVENUES								
41	Local	\$187,332,769	\$189,775,255	\$186,712,977	\$187,167,567	\$186,533,848	(\$633,719)	-0.3%
42	Flow-Through/Other	665,114	754,879	113,989	80,000	15,974	(\$64,026)	-80.0%
43	State	129,176,820	137,874,494	141,008,676	146,068,821	147,551,493	\$1,482,672	1.0%
44	Federal	41,632,808	42,302,094	41,838,354	43,731,971	45,965,626	\$2,233,655	5.1%
TOTAL REVENUES - BY SOURCE		\$358,807,511	\$370,706,722	\$369,673,996	\$377,048,359	\$380,066,941	\$3,018,582	0.8%
EXPENDITURES								
51	Salaries	\$179,062,372	\$178,210,418	\$182,615,644	\$181,172,199	\$185,253,885	\$4,081,686	2.3%
52	Employee Benefits	74,669,574	77,186,704	78,556,655	77,391,507	80,969,130	3,577,623	4.6%
53	Purchased Services	42,349,683	41,421,206	42,689,144	44,016,862	43,132,055	(884,807)	-2.0%
54	Supplies & Materials	29,585,287	28,948,576	26,269,449	28,992,745	31,955,341	2,962,596	10.2%
55	Capital Outlay	55,435,551	53,983,250	54,787,532	58,091,271	40,582,947	(17,508,324)	-30.1%
56	Other Objects	34,989,126	31,496,797	33,010,903	33,810,220	35,860,074	2,049,854	6.1%
TOTAL EXPENDITURES - BY OBJECT		\$416,091,593	\$411,246,951	\$417,929,327	\$423,474,804	\$417,753,432	(\$5,721,372)	-1.4%
TOTAL SURPLUS/(DEFICIT) - ALL FUNDS		(\$57,284,082)	(\$40,540,229)	(\$48,255,331)	(\$46,426,445)	(\$37,686,491)	\$8,739,954	-18.8%
7100	Other Sources/Fund Transfers In	\$25,469,180	\$60,576,048	\$10,500,000	\$39,430,651	\$500,000	(\$38,930,651)	-98.7%
8100	Other Uses/Fund Transfers Out	(25,413,756)	(516,295)	(10,500,000)	(10,500,000)	(500,000)	10,000,000	-95.2%
NET OTHER SOURCES/(USES)		\$55,424	\$60,059,753	\$0	\$28,930,651	\$0	(\$28,930,651)	-100.0%
EST BEGINNING FUND BALANCE		\$134,069,817	\$217,536,499	\$237,056,023	\$237,056,023	\$219,560,229	(\$17,495,794)	
EST ENDING FUND BALANCE		\$217,536,499	\$237,056,023	\$188,800,692	\$219,560,229	\$181,873,738	(\$37,686,491)	

NOTE: State of Illinois makes contributions directly to TRS on-behalf of the District's TRS covered employees are:

Object	Description	FY 17 BUDGET
42	TRS Behalf Flow Through Rev	\$61,232,166
52	TRS Behalf Flow Through Exp	\$61,232,166
Net On-Behalf Rev less Exp		\$0

ALL FUNDS - EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
1100	Regular K-12 Programs	\$97,788,831	\$96,071,722	\$119,531,218	\$119,531,218	\$99,764,342	(\$19,766,876)	-16.5%
1125	Pre-K Programs	7,426,727	7,559,822	1,092,657	1,092,657	8,254,091	7,161,434	655.4%
1200	Special Ed Programs K-12	50,846,079	54,326,821	41,796,040	41,796,040	53,248,843	11,452,803	27.4%
1300	Adult Education Programs	445,953	400,520	82,730	82,730	301,167	218,437	264.0%
1400	CTE Programs	3,911,209	4,519,908	3,923,554	3,923,554	5,201,167	1,277,613	32.6%
1500	Interscholastic Programs	2,039,696	2,620,287	2,268,491	2,268,491	1,764,844	(503,647)	-22.2%
1600	Summer School Programs	6,129,076	6,710,994	6,420,758	6,420,758	6,631,478	210,720	3.3%
1700	Driver Education Prog	500,129	424,774	246,347	246,347	208,391	(37,956)	-15.4%
1800	Bilingual Education	11,113,202	11,137,580	11,086,448	11,086,448	13,262,386	2,175,938	19.6%
1900	Truants Alternative	4,688,390	5,029,895	4,032,276	4,032,276	5,249,275	1,216,999	30.2%
2100	Support Services-Pupil	21,322,441	21,624,788	24,205,814	24,205,814	23,198,035	(1,007,779)	-4.2%
2200	Support Services-Instruct	13,985,452	13,042,078	11,300,155	11,300,155	15,017,293	3,717,138	32.9%
2300	Support Serv-Gen Admin	8,207,939	8,388,235	8,678,429	8,678,429	10,986,663	2,308,234	26.6%
2400	Support Serv-Schl Admin	16,680,221	16,895,843	18,151,941	18,151,941	15,332,124	(2,819,817)	-15.5%
2500	Support Services-Business	120,740,514	123,488,212	122,419,454	122,419,454	111,582,503	(10,836,951)	-8.9%
2600	Support Serv-Central	14,541,959	9,844,843	10,967,943	10,967,943	11,207,466	239,523	2.2%
2900	Other Supporting Services	2,645,424	387,397	613,059	613,059	2,233,973	1,620,914	264.4%
3000	Community Services	3,174,703	2,947,827	4,798,319	4,798,319	4,003,983	(794,336)	-16.6%
4100	Payments Other Gov Units	12,451,398	12,108,588	12,772,057	12,772,057	14,096,283	1,324,226	10.4%
5100	Debt Svc-Int S-Term Debt	3,252,250	3,015,000	2,930,837	2,930,837	8,581,351	5,650,514	192.8%
5200	Debt Svc-Int L-Term Debt	14,200,000	11,300,000	10,610,800	10,610,800	7,627,774	(2,983,026)	-28.1%
FY 16 Forecasted Actuals Adjustment		0	0	0	5,545,477	0	0	0.0%
TOTAL ALL FUNDS EXPENDITURES BY FUNCTION		\$416,091,593	\$411,845,134	\$417,929,327	\$423,474,804	\$417,753,432	(\$175,895)	0.0%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FY 17 ANNUAL BUDGET BY FUND

OPERATING FUNDS										
		10/17	18	19	20	40	50/51	70	80	
Source	Revenue Description	Education/ Special Education Funds	Grants	Food Service	Op & Maint.	Transportation	IMRF/FICA	Working Cash	Tort Immunity	TOTAL OPERATING FUNDS
41	Local	\$110,122,379	\$30,000	\$687,745	\$24,533,563	\$17,943,660	\$7,656,363	\$1,102,053	\$6,289,759	\$168,365,522
42	Flow-Through	\$0	\$15,974	\$0	\$0	\$0	\$0	\$0	\$0	\$15,974
43	State	\$122,072,580	\$11,886,700	\$92,213	\$0	\$13,500,000	\$0	\$0	\$0	\$147,551,493
44	Federal	\$3,545,000	\$30,005,196	\$12,415,430	\$0	\$0	\$0	\$0	\$0	\$45,965,626
TOTAL REVENUES		\$235,739,959	\$41,937,870	\$13,195,388	\$24,533,563	\$31,443,660	\$7,656,363	\$1,102,053	\$6,289,759	\$361,898,615
		10/17	18	19	20	40	50/51	70	80	
Object	Expenditure Description	Education/ Special Education Funds	Grants	Food Service	Op & Maint.	Transportation	IMRF/FICA	Working Cash	Tort Immunity	TOTAL OPERATING FUNDS
51	Salaries	\$151,149,472	\$17,931,185	\$3,276,097	\$3,140,358	\$7,709,575	\$0	\$0	\$759,870	\$183,966,557
52	Employee Benefits	\$56,529,110	\$9,938,607	\$1,386,953	\$741,957	\$4,587,876	\$7,295,339	\$0	\$188,093	\$80,667,935
53	Purchased Services	\$8,652,109	\$9,553,408	\$340,382	\$12,438,343	\$4,252,200	\$0	\$0	\$6,374,656	\$41,611,098
54	Supplies & Materials	\$9,051,077	\$4,106,827	\$7,724,793	\$7,958,644	\$3,114,000	\$0	\$0	\$0	\$31,955,341
55	Capital Outlay	\$1,399,647	\$342,088	\$206,000	\$2,061,000	\$38,000	\$0	\$0	\$0	\$4,046,735
56	Other Objects	\$19,534,920	\$10,000	\$23,700	\$37,329	\$0	\$0	\$0	\$45,000	\$19,650,949
TOTALS EXPENSES		\$246,316,335	\$41,882,115	\$12,957,925	\$26,377,631	\$19,701,651	\$7,295,339	\$0	\$7,367,619	\$361,898,615
NET SURPLUS/(DEFICIT)		(\$10,576,376)	\$55,755	\$237,463	(\$1,844,068)	\$11,742,009	\$361,024	\$1,102,053	(\$1,077,860)	\$0
7100	Other Sources/Fund Transfers In	\$100,000	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$500,000
8100	Other Uses/Fund Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	(\$500,000)	\$0	(\$500,000)
NET OTHER SOURCES/USES		\$100,000	\$0	\$0	\$400,000	\$0	\$0	(\$500,000)	\$0	\$0
Object	Description	10/17	18	19	20	40	50/51	70	80	Total
42	TRS Behalf Flow Through Rev	\$56,688,417	\$4,015,840	\$15,430	\$0	\$384,264	\$0	\$0	\$128,215	\$61,232,166
52	TRS Behalf Flow Through Exp	\$56,688,417	\$4,015,840	\$15,430	\$0	\$384,264	\$0	\$0	\$128,215	\$61,232,166
Net On-Behalf Rev less Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FY 17 ANNUAL BUDGET BY FUND**

CAPITAL FUNDS						TOTAL CAPITAL FUNDS	TOTAL - ALL FUNDS		
		30	60	90					
Source	Revenue Description	Debt Service	Capital	Life/Safety					
41	Local	\$15,954,220	\$175,000	\$2,039,106			\$186,533,848		
42	Flow-Through	\$0	\$0	\$0			\$15,974		
43	State	\$0	\$0	\$0			\$147,551,493		
44	Federal	\$0	\$0	\$0			\$45,965,626		
TOTAL REVENUES		\$15,954,220	\$175,000	\$2,039,106			\$380,066,941		
		30	60	90					
Object	Expenditure Description	Debt Service	Capital	Life/Safety	TOTAL CAPITAL FUNDS		TOTAL - ALL FUNDS		
51	Salaries	\$0	\$734,127	\$553,201			\$185,253,885		
52	Employee Benefits	\$0	\$169,225	\$131,970			\$80,969,130		
53	Purchased Services	\$0	\$1,320,957	\$200,000			\$43,132,055		
54	Supplies & Materials	\$0	\$0	\$0			\$31,955,341		
55	Capital Outlay	\$0	\$26,303,957	\$10,232,255			\$40,582,947		
56	Other Objects	\$16,209,125	\$0	\$0			\$35,860,074		
TOTALS EXPENSES		\$16,209,125	\$28,528,266	\$11,117,426			\$417,753,432		
NET SURPLUS/(DEFICIT)		(\$254,905)	(\$28,353,266)	(\$9,078,320)	(\$37,686,491)		Capital Reserve Spend Down (\$37,686,491)		
7100	Other Sources/Fund Transfers	\$0	\$0	\$0			\$500,000		
8100	Other Uses/Fund Transfers	\$0	\$0	\$0			(\$500,000)		
NET OTHER SOURCES/USES		\$0	\$0	\$0			\$0		

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

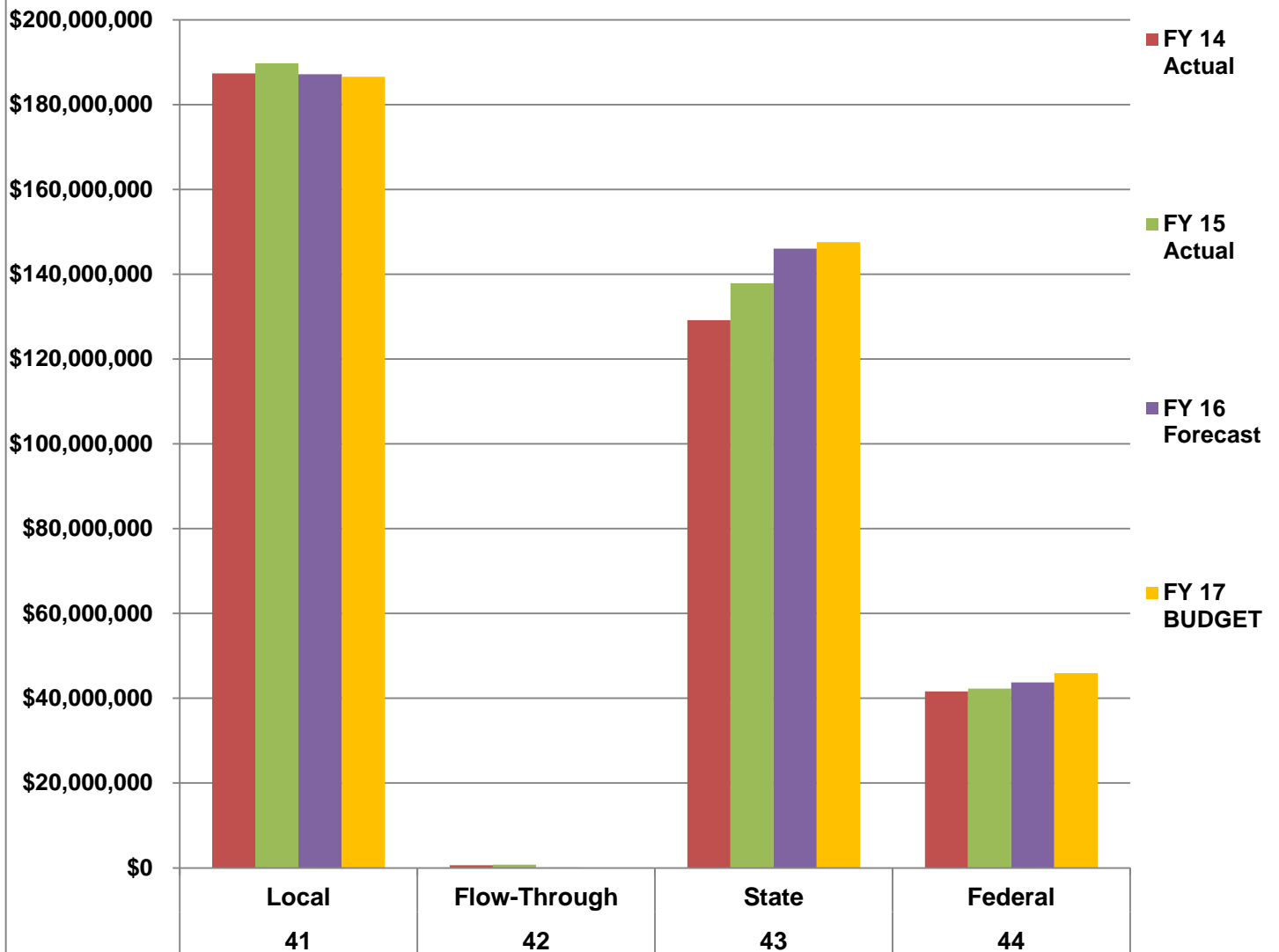
Fund Name	Fund	6/30/11 Reserves	6/30/12 Reserves	6/30/13 Reserves	6/30/14 Reserves	6/30/2015 Reserves	Forecast 6/30/2016	FORECAST 6/30/2017
Education/Special Ed/ Food/Grant Funds	10/17/18/19	\$89,303,510	\$104,512,376	\$94,820,627	\$60,318,447	\$61,124,212	\$56,304,317	\$46,121,159
O& M Fund	20	(\$7,589,171)	(\$8,763,275)	(\$8,330,022)	(\$9,672,691)	(\$10,549,575)	(\$1,717,818)	(\$3,161,886)
Transportation Fund	40	\$4,057,753	\$1,531,714	\$9,361,820	\$12,957,523	\$16,924,659	\$15,500,989	\$27,242,998
Retirement Fund	50/51	\$0	\$0	\$0	\$0	\$2,485,540	\$2,541,446	\$2,902,470
Working Cash Fund	70	\$25,956,738	\$27,281,492	\$28,510,266	\$29,644,947	\$30,574,121	\$31,659,256	\$32,261,309
Grand Total Reserves		\$111,728,830	\$124,562,307	\$124,362,691	\$93,248,226	\$100,558,957	\$104,288,191	\$105,366,051
Expenditures	Fund	6/30/11 Exp.	6/30/12 Exp.	6/30/13 Exp.	6/30/14 Exp.	6/30/15 Exp.	Forecast 6/30/16 Exp.	FORECAST 6/30/17 Exp.
Education/Special Ed/ Food/Grant Funds	10/17/18/19	\$306,769,207	\$287,861,560	\$318,979,913	\$286,404,458	\$284,003,749	\$293,723,832	\$301,156,375
O& M Fund	20	\$19,948,807	\$25,379,691	\$25,562,817	\$26,105,030	\$26,216,257	\$25,760,664	\$26,377,631
Transportation Fund	40	\$20,953,078	\$20,011,528	\$18,411,838	\$20,578,880	\$22,279,594	\$21,914,598	\$19,701,651
Retirement Fund	50/51	\$0	\$0	\$0	\$0	\$7,831,172	\$7,333,458	\$7,295,339
Working Cash Fund	70	\$676,845	\$556,882	\$457,098	\$1,632,312	\$651,227	\$500,000	\$500,000
ACTUAL Applicable Expenditures		\$348,347,937	\$333,809,661	\$363,411,666	\$334,720,680	\$340,981,999	\$349,232,551	\$355,030,996
Ratio of Reserves to Exp.		32%	37%	34%	28%	29%	30%	30%
Board Policy Statement		25%	25%	25%	25%	25%	25%	25%
25% Policy Requirement		\$87,086,984	\$83,452,415	\$90,852,917	\$83,680,170	\$85,245,500	\$87,308,138	\$88,757,749
Excess/(Deficit) in Reserves versus Policy		\$24,641,846	\$41,109,892	\$33,509,775	\$9,568,056	\$15,313,457	\$16,980,053	\$16,608,302

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
MULTI-YEAR REVENUE COMPARISON - OPERATING FUNDS

TOTAL REVENUE - ALL FUNDS CONSOLIDATED

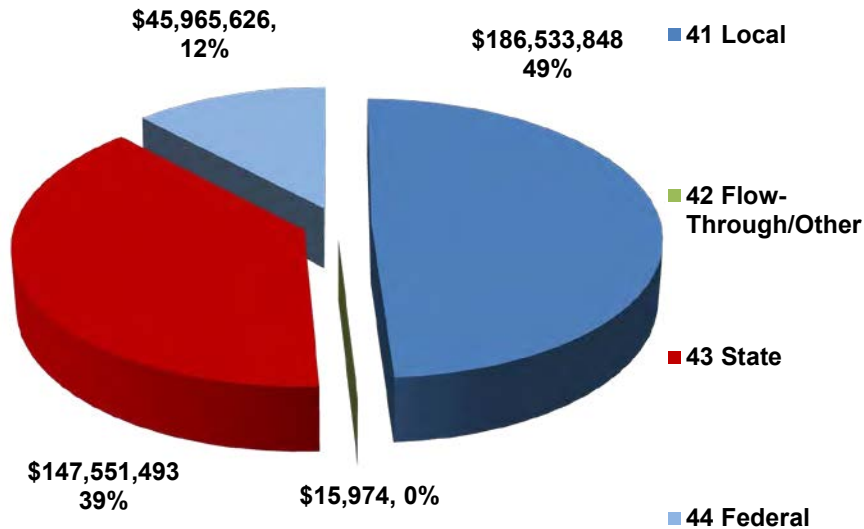
Revenue Description		FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecast	FY 17 BUDGET
41	Local	\$187,332,769	\$189,775,255	\$186,712,977	\$187,167,567	\$186,533,848
42	Flow-Through	\$665,114	\$754,879	\$113,989	\$80,000	\$15,974
43	State	\$129,176,820	\$137,874,494	\$141,008,676	\$146,068,821	\$147,551,493
44	Federal	\$41,632,808	\$42,302,094	\$41,838,354	\$43,731,971	\$45,965,626
TOTAL REVENUE FUNDS		\$358,807,511	\$370,706,722	\$369,673,996	\$377,048,359	\$380,066,941

ALL FUNDS CONSOLIDATED - REVENUE BY SOURCE
FY 14 ACTUALS - FY 2017 BUDGET



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 17 ALL FUNDS CONSOLIDATED BUDGET
REVENUE BY SOURCE \$380,066,941**



FY 17 Local Revenue: \$186,533,848

- Property Taxes \$156,112,934
- CPPRT: \$24,277,461

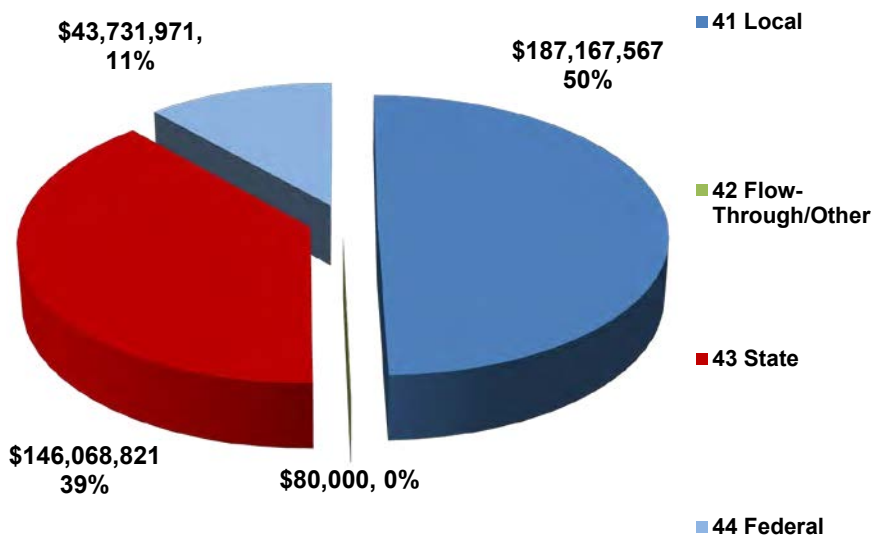
FY 17 State Revenue: \$147,551,493

- GSA: \$106,891,716
- Special Ed: \$14,557,309
- Transportation: \$13,500,000
- Early Childhood: \$9,294,273

FY 17 Federal Revenue: \$45,965,626

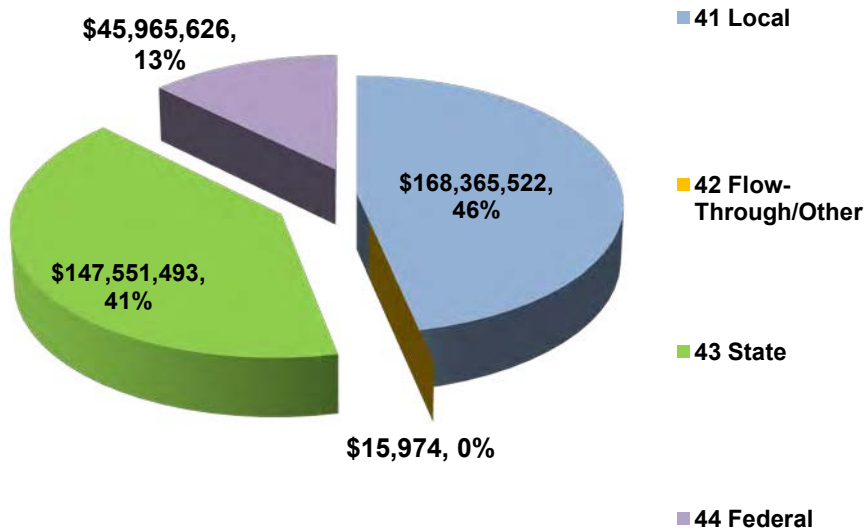
- Title I: \$14,916,330
- Food Service: \$12,415,430
- Federal Sp Ed: \$9,086,957

**FY 16 ALL FUNDS CONSOLIDATED FORECASTED ACTUALS
REVENUE BY SOURCE \$377,048,359**



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205 **Operating Funds Revenue Budget**

FY 17 OPERATING FUNDS BUDGET **REVENUE BY SOURCE \$361,898,615**



FY 17 Local Revenue: \$168,365,522

- Property Taxes \$140,742,608
- CPPRT: \$21,777,461

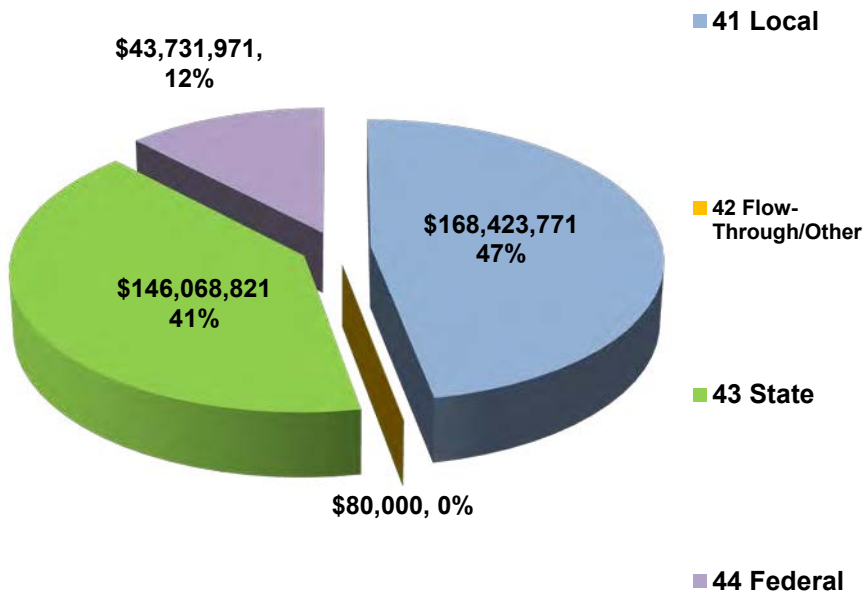
FY 17 State Revenue: \$147,551,493

- GSA: \$106,891,716
- Special Ed: \$14,557,309
- Transportation: \$13,500,000
- Early Childhood: \$9,294,273

FY 17 Federal Revenue: \$45,965,626

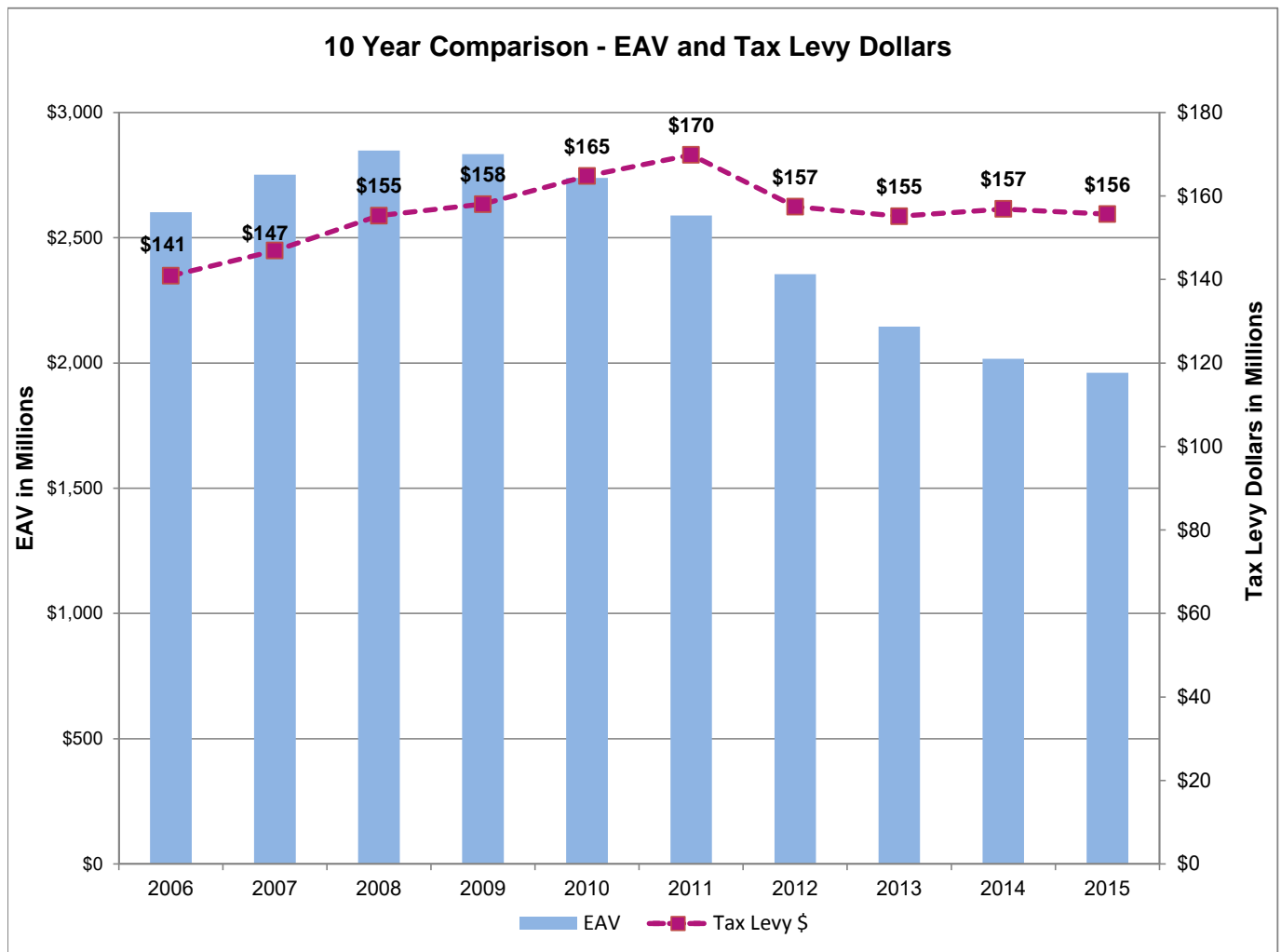
- Title I: \$14,916,330
- Food Service: \$12,415,430
- Federal Sp Ed: \$9,086,957

FY 16 OPERATING FUNDS **FORECASTED ACTUALS - REVENUE BY SOURCE \$358,304,564**



Rockford Public School District No. 205
Equalized Assessed Value and Tax Comparison by Levy Year
Last Ten Levy Years 2006 - 2015

Levy Year	Tax Rate	EAV	EAV Change \$	EAV % Change	Tax Levy \$	Tax Levy \$ Change	Tax Levy % Change
2006	\$5.4128	\$2,602,530,392	\$152,712,573	6.2%	\$140,869,765	\$5,867,655	4.3%
2007	\$5.3381	\$2,752,038,763	\$149,508,371	5.7%	\$146,906,588	\$6,036,823	4.3%
2008	\$5.4520	\$2,848,246,719	\$96,207,956	3.5%	\$155,286,411	\$8,379,823	5.7%
2009	\$5.5760	\$2,834,165,355	-\$14,081,364	-0.5%	\$158,047,231	\$2,760,820	1.8%
2010	\$6.0152	\$2,738,980,854	-\$95,184,501	-3.4%	\$164,755,176	\$6,707,945	4.2%
2011	\$6.5595	\$2,589,228,659	-\$149,752,195	-5.5%	\$169,840,442	\$5,085,266	3.1%
2012	\$6.6884	\$2,353,996,102	-\$235,232,557	-9.1%	\$157,444,675	-\$12,395,767	-7.3%
2013	\$7.2301	\$2,145,488,420	-\$208,507,682	-8.9%	\$155,120,958	-\$2,323,717	-1.5%
2014	\$7.7810	\$2,016,186,062	-\$129,302,358	-6.0%	\$156,879,437	\$1,758,479	1.1%
2015	\$7.9379	\$1,960,780,052	-\$55,406,010	-2.7%	\$155,644,760	-\$1,234,677	-0.8%
Overall EAV Change 2006 vs 2015			-\$433,631,757	-17.7%			
EAV Change from Highest to current 2006 vs 2015			-\$832,060,657	-29.2%			



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
TOTAL REVENUE MULTI YEAR SUMMARY - BY SOURCE
ALL FUNDS CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

LOCAL REVENUE - ALL FUNDS CONSOLIDATED

Source Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 16 YTD	FY 17 BUDGET	FY 16 Budget VS	% CHG
				Actuals 4-30-16		FY 17 Budget	
41100 General Tax Levy	\$156,560,717	\$154,292,411	\$155,740,993	\$84,472,555	\$156,112,934	\$371,941	0.2%
41200 CPPRT	22,762,158	23,824,790	23,608,851	12,535,061	24,277,461	668,610	2.8%
41300 Tuition Revenue	2,695,189	2,953,459	2,679,489	1,799,810	2,680,984	1,495	0.1%
41400 Transportation Fees	15,914	43,429	5,000	33,663	30,000	25,000	500.0%
41500 Interest Income	751,417	778,440	755,500	1,949,251	744,000	(11,500)	-1.5%
41600 Food Sales	1,331,436	1,366,816	1,323,727	673,187	613,745	(709,982)	-53.6%
41700 Admissions - Athletic	46,409	48,003	41,435	49,449	41,435	0	0.0%
41720 Fees	100,599	114,523	73,370	71,895	73,370	0	0.0%
41900 Other Local Revenue	2,242,227	4,017,225	2,211,623	1,329,687	1,519,389	(692,234)	-31.3%
41910 Rentals	768,477	768,476	207,443	601,250	380,225	172,782	83.3%
41920 Contributions/Donations	14,836	52,820	35,241	111,236	30,000	(5,241)	-14.9%
41970 Drivers' Education Fees	43,390	43,070	30,305	52,418	30,305	0	0.0%
TOTAL LOCAL REVENUE	\$187,332,769	\$188,303,462	\$186,712,977	\$103,679,462	\$186,533,848	(\$179,129)	-0.1%

FLOW-THROUGH REVENUE - ALL FUNDS CONSOLIDATED

Source Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 16 YTD	FY 17 BUDGET	FY 16 Budget VS	% CHG
				Actuals 4-30-16		FY 17 Budget	
42100 Flow through from State	500,000	19,088	19,989	0	15,974	(4,015)	0.0%
42200 Flow through from Federal	165,114	127,349	94,000	41,410	0	(94,000)	32.5%
TOTAL FLOW THROUGH REVENUE	\$665,114	\$146,437	\$113,989	\$41,410	\$15,974	(\$98,015)	28.3%

STATE REVENUE - ALL FUNDS CONSOLIDATED

Source Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 16 YTD	FY 17 BUDGET	FY 16 Budget VS	% CHG
				Actuals 4-30-16		FY 17 Budget	
43000 Grants in Aid	90,293,429	95,623,462	103,016,145	79,406,499	106,891,716	3,875,571	3.8%
43100 Special Ed	13,719,572	14,322,527	12,960,000	8,402,927	14,557,309	1,597,309	12.3%
43200 CTE	48,670	51,866	0	0	0	0	0.0%
43300 Bilingual	843,868	887,868	1,511,377	1,019,745	1,644,472	133,095	8.8%
43360 State Breakfast/Lunch	189,200	92,213	200,000	78,292	92,213	(107,787)	-53.9%
43370 Driver Education	120,979	204,018	84,546	111,778	223,555	139,009	164.4%
43400 Adult Ed	774,275	738,849	738,849	0	738,849	0	0.0%
43500 Transportation	13,437,180	13,416,855	12,967,953	6,221,080	13,500,000	532,047	4.1%
43600 Truant Alt/Optional Ed	210,389	207,155	210,389	132,352	209,106	(1,283)	-0.6%
43700 Early Childhood	9,139,292	8,632,581	8,771,871	5,763,201	9,294,273	522,402	6.0%
43999 Other Restricted State	399,966	2,682,207	547,546	43,279	400,000	(147,546)	-26.9%
TOTAL STATE REVENUE	\$129,176,820	\$136,859,601	\$141,008,676	\$101,179,153	\$147,551,493	\$6,542,817	4.6%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
TOTAL REVENUE MULTI YEAR SUMMARY - BY SOURCE
ALL FUNDS CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

FEDERAL REVENUE - ALL FUNDS CONSOLIDATED

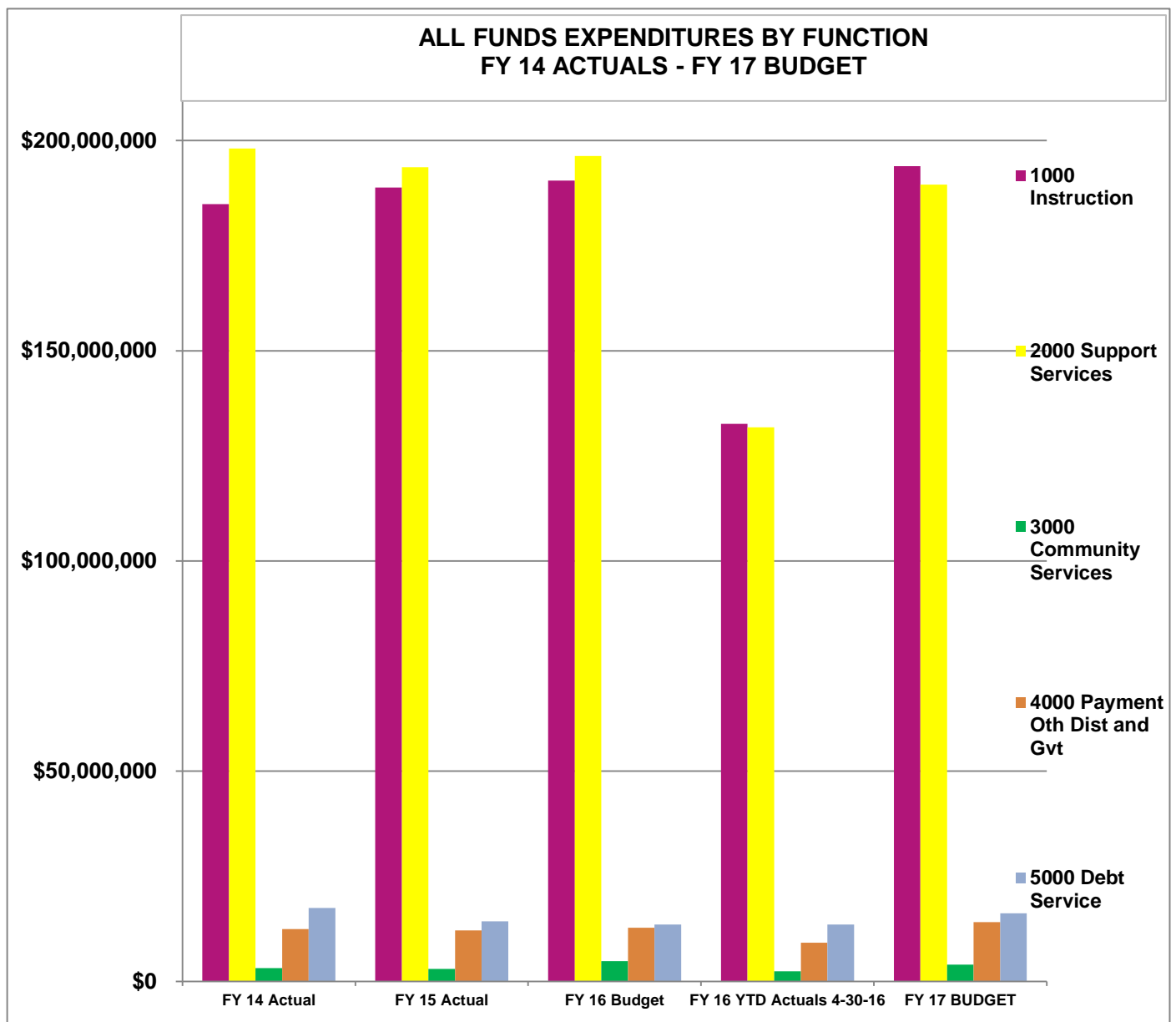
Source Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 16 YTD Actuals 4-30- 16	FY 17 BUDGET	FY 16 Budget VS FY 17 Budget	% CHG
44001 Federal Impact Aid	\$17,688	\$23,866	\$0	\$22,838	\$15,000	\$15,000	0.0%
44199 Title VI - Other	218,858	292,331	94,000	102,165	409,766	315,766	335.9%
44200 Food Service	10,482,378	11,135,898	10,300,000	7,013,245	12,415,430	2,115,430	20.5%
44300 Title I - Low Income	15,870,162	15,003,065	13,760,404	4,449,737	14,916,330	1,155,926	8.4%
44400 Title IV	1,738,516	1,362,700	1,613,828	453,182	1,620,000	6,172	0.4%
44600 Federal Sp Ed	7,337,114	8,754,238	10,032,635	2,945,993	9,086,957	(945,678)	-9.4%
44800 Fed-Adlt Ed -Basic	125,183	108,416	108,416	424,242	108,416	0	0.0%
44900 Fed Restricted Grants	5,842,909	5,577,518	4,776,413	1,978,067	6,045,004	1,268,591	26.6%
44993 Preschool Expansion	0	44,062	1,152,658	273,652	1,348,723	196,065	17.0%
TOTAL FEDERAL REVENUE	\$41,632,808	\$42,302,094	\$41,838,354	\$17,663,121	\$45,965,626	\$4,127,272	9.9%

TOTAL REVENUE - ALL FUNDS	\$358,807,511	\$367,611,594	\$369,673,996	\$222,563,146	\$380,066,941	\$10,392,945	2.8%
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ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
MULTI-YEAR EXPENDITURE BY FUNCTION COMPARISON - ALL FUNDS CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

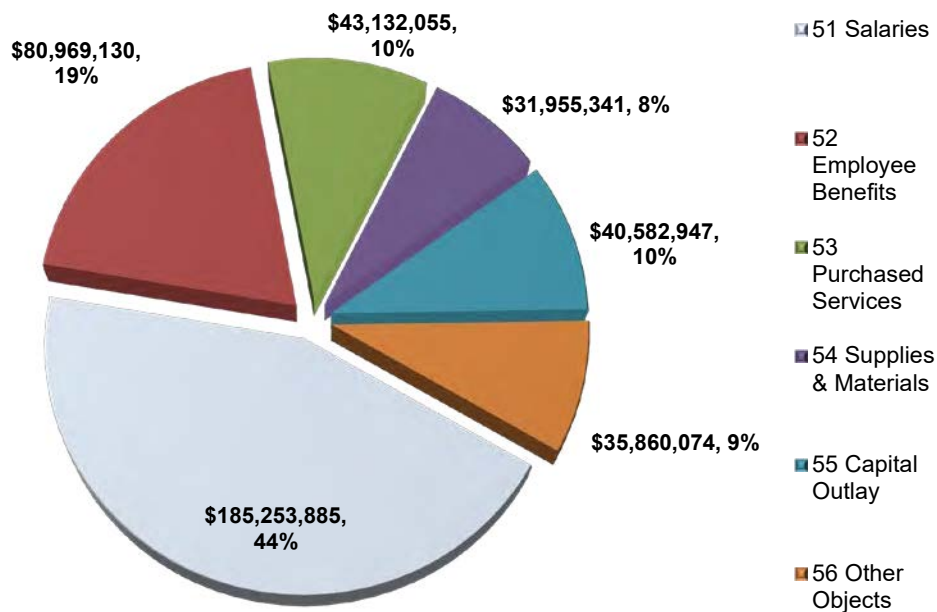
EXPENDITURES BY FUNCTION - ALL FUNDS CONSOLIDATED

Function Code	Function Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 YTD Actuals 4-30-16	FY 17 BUDGET
1000	Instruction	\$184,889,292	\$188,802,323	\$190,480,508	\$132,648,342	\$193,885,984
2000	Support Services	198,123,950	193,671,396	196,336,795	131,788,251	189,558,057
3000	Community Services	3,174,703	2,947,827	4,798,319	2,409,312	4,003,983
4000	Payment Oth Dist and Gvt	12,451,398	12,108,588	12,772,057	9,218,092	14,096,283
5000	Debt Service	17,452,250	14,315,000	13,541,637	13,550,527	16,209,125
TOTAL ALL FUNDS		\$416,091,593	\$411,845,134	\$417,929,316	\$289,614,524	\$417,753,432



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FY 17 ALL FUNDS BUDGET EXPENDITURES BY OBJECT \$417,753,432



FY 17 Salaries: \$183,996,557

· 3,713 FTE

FY 17 Benefits: \$80,667,935

· PEPY \$14,329

· Fed TRS 38%

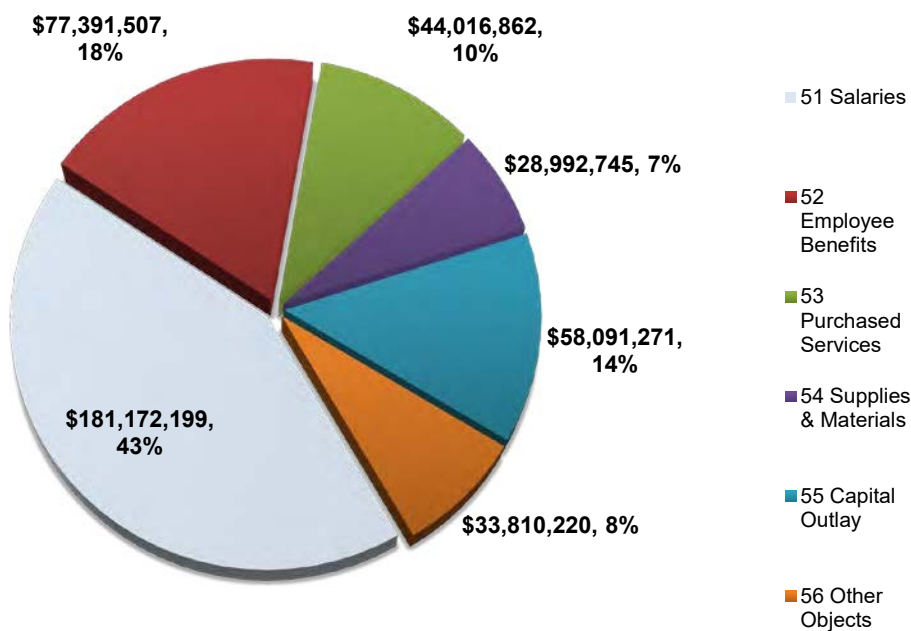
FY 17 Purchased Services: \$43,132,055

FY 17 Supplies: \$31,955,341

FY 17 Capital: \$40,582,947

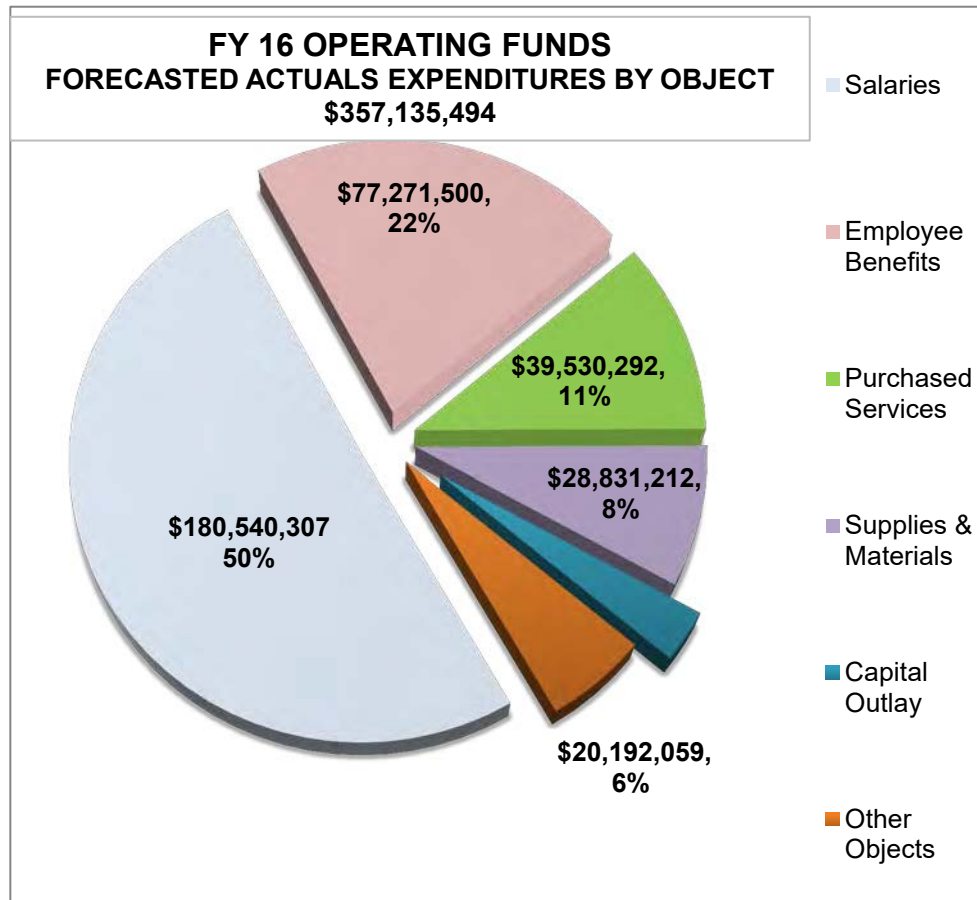
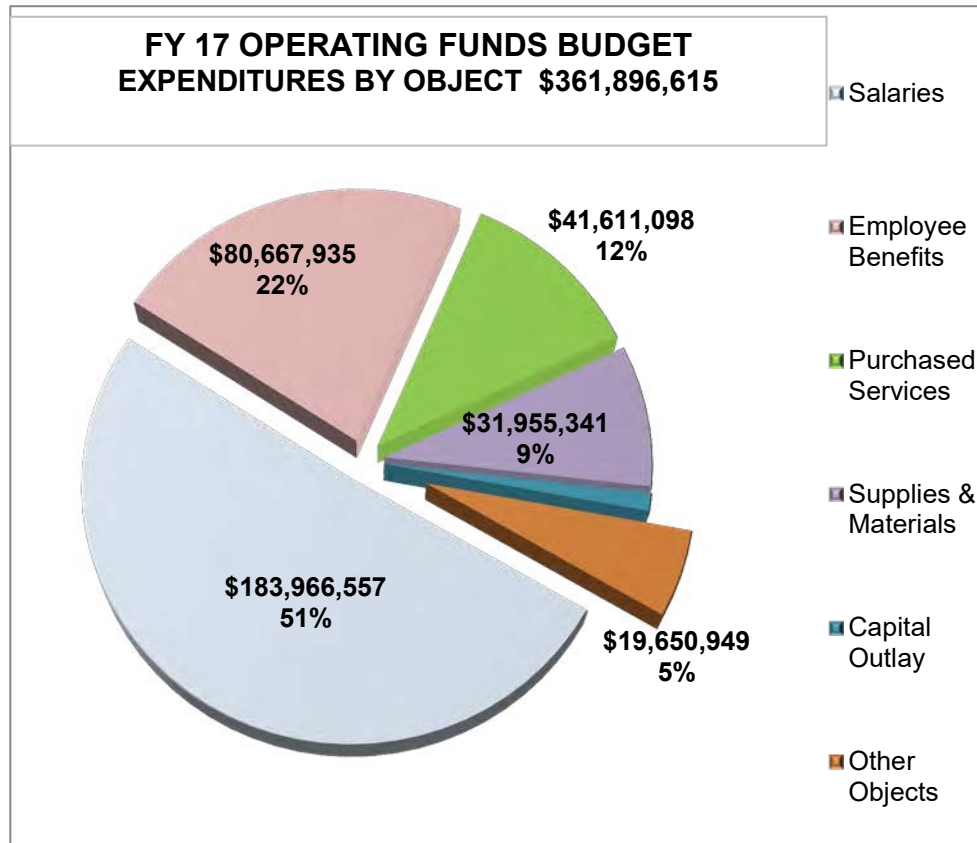
FY 17 Other: \$35,860,074

FY 16 ALL FUNDS CONSOLIDATED FORECASTED ACTUALS EXPENDITURES BY OBJECT \$423,474,804



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

Operating Funds Expenditures Budget



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
TOTAL EXPENDITURE SUMMARY BY OBJECT
ALL FUNDS CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Object	Object Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 16 YTD Actuals 4/30/16	FY 17 BUDGET	FY 16 Budget VS FY 17 Budget	% CHG
51000	Regular Salaries	\$170,401,117	\$169,278,642	\$176,279,249	\$119,555,438	\$175,314,335	-\$964,914	-0.5%
51200	Temporary Salaries	3,499,734	4,132,096	3,193,453	2,688,160	3,414,362	220,909	6.9%
51300	Over Time/Extra Pay	5,040,881	4,772,108	2,992,939	3,876,834	6,300,188	3,307,249	110.5%
51400	Leave Salaries	120,640	27,572	150,000	148,559	225,000	75,000	50.0%
52100	Retirement	30,670,061	31,490,089	24,926,440	20,036,291	30,050,008	5,123,568	20.6%
52200	Employee Benefits	43,999,513	46,294,798	53,630,207	39,275,924	50,919,122	(2,711,085)	-5.1%
53100	Prof And Technical Services	26,168,184	19,278,441	21,369,844	12,886,333	18,486,417	(2,883,427)	-13.5%
53200	Property Services	1,182,662	8,326,616	3,794,406	5,585,705	10,722,260	6,927,854	182.6%
53300	Transportation & Travel Services	7,710,526	7,741,355	4,738,444	4,825,303	6,588,338	1,849,894	39.0%
53400	Postage	197,326	197,462	299,153	119,691	211,646	(87,507)	-29.3%
53400	Telephone	2,137,985	1,262,676	1,779,279	951,847	1,467,304	(311,975)	-17.5%
53500	Advertising	49,144	32,566	43,700	22,418	103,700	60,000	137.3%
53600	Printing And Binding	59,777	44,070	62,396	44,179	67,200	4,804	7.7%
53700	Water/Sewer Services	614,947	676,729	310,000	465,936	626,381	316,381	102.1%
53800	Insurance Services	4,199,627	3,850,997	4,105,900	3,667,909	4,327,589	221,689	5.4%
53900	Other Purchased Services	29,505	10,294	6,837,005	16,026	531,220	(6,305,785)	-92.2%
54100	Supplies-General	17,994,563	17,726,918	16,667,892	13,736,810	20,211,388	3,543,496	21.3%
54140	Food & Beverages	11,162	6,017	6,000	29,426	41,700	35,700	595.0%
54200	Text Books & Library Books	2,827,603	1,420,312	1,941,467	1,560,456	2,595,368	653,901	33.7%
54600	Utility Supply	7,300,824	6,782,444	7,296,825	4,185,319	6,685,493	(611,332)	-8.4%
54700	Software	1,263,762	1,639,490	823,720	1,071,761	1,275,992	452,272	54.9%
54900	Other Supplies And Materials	187,373	1,373,395	935,323	139,389	1,145,400	210,077	22.5%
55000	Capital Outlay	7,424	0	311,169	22,901		(311,169)	-100.0%
55200	Land	73,556	646,614	0	0	0	0	0.0%
55300	Buildings	47,642,120	44,832,516	48,825,000	26,483,011	36,361,212	(12,463,788)	-25.5%
55400	Site Improvements	282,387	1,536,663	767,000	199,736	1,555,000	788,000	102.7%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
TOTAL EXPENDITURE SUMMARY BY OBJECT
ALL FUNDS CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Object	Object Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 16 YTD Actuals 4/30/16	FY 17 BUDGET	FY 16 Budget VS FY 17 Budget	% CHG
55500	Capital Equipment	7,430,064	6,967,457	5,116,266	2,960,215	2,666,735	(2,449,531)	-47.9%
56000	Miscellaneous	1,569,745	918,259	434,800	645,478	477,449	42,649	9.8%
56100	Bonds	14,200,000	11,300,300	10,610,800	0	7,627,774	(2,983,026)	-28.1%
56200	Bonds	3,252,250	3,015,000	2,930,837	13,541,637	8,581,351	5,650,514	192.8%
56700	Tuition	16,464,762	16,780,516	19,034,466	11,100,971	19,173,500	139,034	0.7%
TOTAL EXPENDITURES - ALL FUNDS CONSOLIDATED		\$416,589,224	\$412,362,412	\$420,213,980	\$289,843,663	\$417,753,432	(\$2,460,548)	-0.6%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
APPROPRIATIONS SUMMARY BY FUNCTION - ALL FUNDS CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Func. Code	Function Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 YTD Actuals 4-14-15	FY 17 BUDGET	FY 16 Budget VS FY 17 Budget	% CHG
1100	Regular K-12 Programs	\$97,788,831	\$96,071,722	\$120,825,955	\$72,164,955	\$99,850,879	(\$20,975,076)	-17.4%
1125	Pre-K Programs	7,426,727	7,559,822	1,093,657	5,339,209	8,267,554	7,173,897	656.0%
1200	Special Ed Programs K-12	43,897,226	42,342,896	39,648,900	28,518,958	43,467,430	3,818,530	9.6%
1225	Special Ed Programs Pre-K	2,338,897	2,384,474	2,271,239	1,598,280	2,342,385	71,146	3.1%
1250	Remedial/Supp Prg K-12	4,609,956	9,599,451	0	3,725,223	7,439,028	7,439,028	0.0%
1300	Adult Education Programs	445,953	400,520	82,730	263,211	301,167	218,437	264.0%
1400	CTE Programs	3,911,209	4,519,908	3,923,554	2,788,528	5,201,167	1,277,613	32.6%
1500	Interscholastic Programs	2,039,696	2,620,287	2,542,859	1,547,938	1,764,844	(778,015)	-30.6%
1600	Summer School Programs	646,925	780,496	397,560	716,164	740,369	342,809	86.2%
1650	Gifted Education	5,482,151	5,930,498	6,023,198	3,709,129	5,891,109	(132,089)	-2.2%
1700	Driver Education Prog	500,129	424,774	250,347	347,017	208,391	(41,956)	-16.8%
1800	Bilingual Education	11,113,202	11,137,580	11,086,448	8,017,238	13,262,386	2,175,938	19.6%
1900	Truants Alternative	4,688,390	5,029,895	4,032,276	3,912,492	5,249,275	1,216,999	30.2%
2110	Attendance/Social Work	3,881,433	4,002,219	4,400,542	2,501,559	3,985,209	(415,333)	-9.4%
2120	Guidance Services	6,030,034	6,205,575	6,412,481	4,244,981	6,608,965	196,484	3.1%
2130	Health Services	4,624,964	4,636,800	4,890,977	3,411,516	4,928,956	37,979	0.8%
2140	Psychological Services	2,315,999	2,537,075	2,990,375	1,749,898	2,806,526	(183,849)	-6.1%
2150	Speech and Audiology	4,359,655	3,985,822	5,314,452	3,184,413	4,585,447	(729,005)	-13.7%
2190	Oth Support Services-Pu	110,356	257,297	276,629	202,774	317,079	40,450	14.6%
2210	Improvemnt of Instructnl	10,271,427	8,958,137	7,565,255	5,540,422	10,261,795	2,696,540	35.6%
2220	Educational Media Svcs	3,302,114	3,661,460	3,825,921	2,526,913	3,942,764	116,843	3.1%
2230	Assessment and Testing	411,911	422,481	233,318	310,737	812,734	579,416	248.3%
2310	Bd of Ed Services	362,208	241,838	334,100	259,237	334,100	0	0.0%
2320	Exec Admin Services	4,395,757	4,993,051	6,468,774	4,415,619	2,449,848	(4,018,926)	-62.1%
2330	Spec Area Admin Svcs	1,928,985	1,787,419	372,473	1,181,585	5,929,145	5,556,672	1491.8%
2362	Workers Compensation	0	0	0	0	1,800,000	1,800,000	0.0%
2363	Unemployment Insurance	0	0	0	0	350,000	350,000	0.0%
2365	Risk Management & Claims	91,028	0	0	0	2,424,656	2,424,656	0.0%
2367	Loss Prevention/Reduction	0	11,220	0	0	764,634	764,634	0.0%
2369	Legal Services	1,520,989	1,354,707	1,503,082	1,036,012	1,508,936	5,854	0.4%
2371	Property Insurance	0	0	0	0	1,700,000	1,700,000	0.0%
2410	Office of Principal Services	16,462,197	16,672,096	18,118,254	12,203,612	15,084,699	(3,033,555)	-16.7%
2490	Other Support Services	218,024	223,747	209,999	163,838	213,278	3,279	1.6%
2510	Direction of Bus Support	0	8,414	0	0	0	0	0.0%
2520	Fiscal Services	5,549,761	5,926,509	6,772,151	4,910,381	3,061,186	(3,710,965)	-54.8%
2530	Facilities Aquistn and Cons	47,149,022	46,343,304	51,867,612	25,390,028	29,438,833	(22,428,779)	-43.2%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
APPROPRIATIONS SUMMARY BY FUNCTION - ALL FUNDS CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Func. Code	Function Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 YTD Actuals 4-14-15	FY 17 BUDGET	FY 16 Budget VS FY 17 Budget	% CHG
2540	Oper and Maint Services	31,278,557	32,651,610	28,662,405	23,245,073	36,952,104	8,289,699	28.9%
2550	Pupil Transportation Serv	23,304,715	25,022,228	21,281,581	16,402,486	21,317,386	35,805	0.2%
2560	Food Services	12,055,992	11,974,352	12,207,704	9,362,953	13,017,828	810,124	6.6%
2570	Internal Services	1,402,467	1,561,795	1,628,001	1,285,289	1,420,510	(207,491)	-12.7%
2610	Direction of Central Support	2,736,681	249,806	129,690	70,473	421,146	291,456	224.7%
2620	Planning/R&D/Eval Svcs	729,471	707,273	586,228	569,411	596,856	10,628	1.8%
2630	Information Services	816,069	826,415	835,895	653,162	922,775	86,880	10.4%
2640	Staff Services	1,998,078	2,272,456	3,014,583	1,764,594	3,241,785	227,202	7.5%
2660	Data Processing Svcs	8,261,660	5,788,893	6,401,547	4,863,919	6,024,904	(376,643)	-5.9%
2900	Other Supporting Services	2,645,424	387,397	613,059	337,366	2,233,973	1,620,914	264.4%
3000	Community Services	3,174,703	2,947,827	4,798,319	2,409,312	4,003,983	(794,336)	-16.6%
4110	Paymts To Oth Gov Units	12,451,398	12,108,588	12,772,057	9,218,092	14,096,283	1,324,226	10.4%
5150	Other Interest on Short Term	3,252,250	3,015,000	2,930,837	13,550,527	8,581,351	5,650,514	192.8%
5200	Debt Service LT Interest	14,200,000	11,300,000	10,610,800	0	7,627,774	(2,983,026)	-28.1%
TOTAL EXPENDITURES BY FUNCTION - ALL FUNDS CONSOLIDATED		\$416,182,621	\$411,845,134	\$420,207,824	\$289,614,524	\$417,753,432	(\$2,454,392)	-0.6%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
STAFF ALLOCATION BUDGET SUMMARY - BY FUND
FY 15 - FY 17

FY15 - BUDGET		Education	Special Ed	Grants	Food Service	Ops & Maint.	Transportation	Capital	Tort	Life/Safety	
Pos #	Description	Fund 10	Fund 17	Fund 18	Fund 19	Fund 20	Fund 40	Fund 60	Fund 80	Fund 90	TOTAL
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	Hearing Interpreters	-	11.56	-	-	-	-	-	-	-	11.56
5100	Clerical	116.50	3.00	14.50	2.00	1.00	4.00	-	-	-	141.00
5200	Clerical- Conf	7.40	-	-	0.20	0.40	-	-	0.20	-	8.20
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
TOTAL		1,965.10	813.86	348.58	183.43	56.05	270.98	-	5.55	1.90	3,645.45

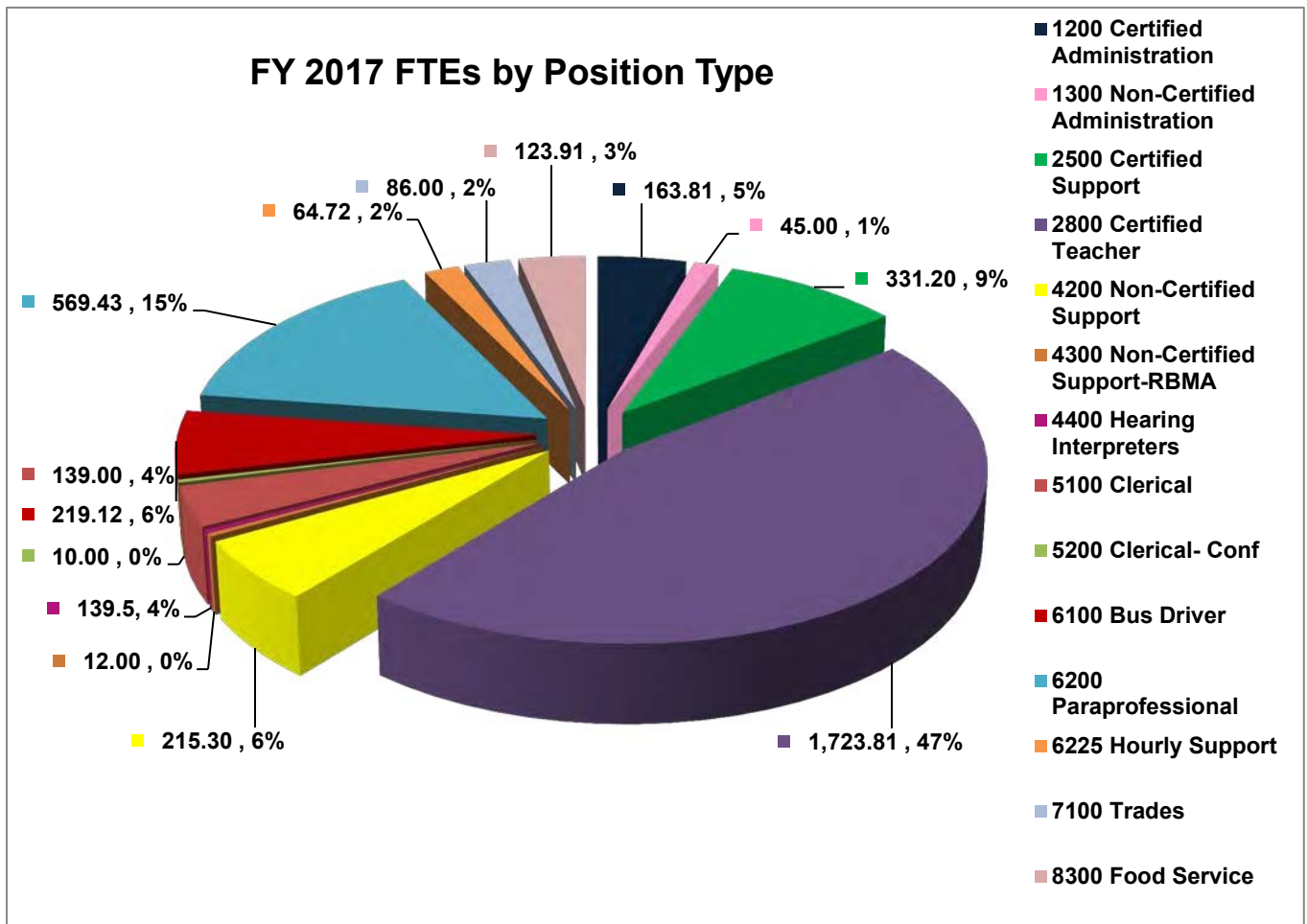
FY16 - BUDGET		Education	Special Ed	Grants	Food Service	Ops & Maint.	Transportation	Capital	Tort	Life/Safety	
Pos #	Description	Fund 10	Fund 17	Fund 18	Fund 19	Fund 20	Fund 40	Fund 60	Fund 80	Fund 90	TOTAL
1200	Certified Administration	111.80	28.20	8.30	0.50	-	11.05	-	2.15	-	162.00
1300	Non-Certified Administration	25.75	-	1.15	1.60	5.58	3.60	3.81	2.50	1.01	45.00
2500	Certified Support	107.60	168.80	59.60	-	-	-	-	-	-	336.00
2800	Certified Teacher	1,299.94	320.09	76.17	-	-	-	-	-	-	1,696.20
4200	Non-Certified Support	98.50	13.01	66.79	6.45	3.00	1.20	-	0.75	2.20	191.90
4300	Non-Certified Support-RBMA	-	-	-	-	-	12.00	-	-	-	12.00
4400	Hearing Interpreters	-	11.00	-	-	-	-	-	-	-	11.00
5100	Clerical	116.75	3.00	13.00	1.75	1.00	4.00	-	-	-	139.50
5200	Clerical- Conf	3.40	-	-	0.20	0.20	-	-	0.20	-	4.00
6100	Bus Driver	-	-	-	-	-	219.12	-	-	-	219.12
6200	Paraprofessional	107.00	262.37	208.13	1.12	-	-	-	-	-	578.62
6225	Hourly Support	22.88	-	-	42.73	-	7.66	-	-	-	73.27
7100	Trades	2.00	-	-	7.00	47.00	21.00	-	-	-	77.00
8300	Food Service	-	-	-	123.95	-	0.23	-	-	-	124.18
TOTAL		1,895.62	806.47	433.14	185.30	56.78	279.86	3.81	5.60	3.21	3,669.79

FY17 - BUDGET		Education	Special Ed	Grants	Food Service	Ops & Maint.	Transportation	Capital	Tort	Life/Safety	
Pos #	Description	Fund 10	Fund 17	Fund 18	Fund 19	Fund 20	Fund 40	Fund 60	Fund 80	Fund 90	TOTAL
1200	Certified Administration	109.46	26.80	11.00	0.50	-	11.05	-	5.00	-	163.81
1300	Non-Certified Administration	23.53	-	1.45	2.20	5.38	3.73	3.81	3.90	1.01	45.00
2500	Certified Support	120.20	170.40	40.60	-	-	-	-	-	-	331.20
2800	Certified Teacher	1,312.56	321.25	90.00	-	-	-	-	-	-	1,723.81
4200	Non-Certified Support	90.91	46.49	64.15	6.25	3.20	1.00	-	0.50	3.00	215.50
4300	Non-Certified Support-RBMA	-	-	-	-	-	12.00	-	-	-	12.00
4400	Hearing Interpreters	-	10.00	-	-	-	-	-	-	-	10.00
5100	Clerical	116.00	2.00	14.50	1.50	1.00	4.00	-	-	-	139.00
5200	Clerical- Conf	6.85	-	1.00	0.40	0.20	0.20	-	0.95	0.20	9.80
6100	Bus Driver	-	-	-	-	-	219.12	-	-	-	219.12
6200	Paraprofessional	107.88	253.42	208.14	-	-	-	-	-	-	569.43
6225	Hourly Support	17.39	5.80	2.69	30.95	-	7.89	-	-	-	64.72
7100	Trades	2.00	-	-	7.00	42.00	22.00	8.00	-	5.00	86.00
8300	Food Service	-	-	-	123.91	-	-	-	-	-	123.91
TOTAL		1,906.77	836.16	433.52	172.71	51.78	280.99	11.81	10.35	9.21	3,713.29

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FY 2017 BUDGET FTE TOTAL SALARY AND BENEFITS BY POSITION TYPE

Pos #	Description	Total FTEs	% of FTE	Total Salaries	Total Benefits	Grand Total	\$ of Grand Total
1200	Certified Administration	163.81	4%	\$14,057,468	\$4,404,131	\$18,461,599	7%
1300	Non-Certified Administration	45.00	1%	\$3,671,926	\$1,270,501	\$4,942,428	2%
2500	Certified Support	331.20	9%	\$21,764,504	\$7,930,115	\$29,694,619	11%
2800	Certified Teacher	1,723.81	46%	\$104,395,159	\$39,975,665	\$144,370,825	54%
4200	Non-Certified Support	215.30	6%	\$8,498,245	\$4,511,641	\$13,009,886	5%
4300	Non-Certified Support-RBMA	12.00	0%	\$535,449	\$259,606	\$795,055	0%
4400	Hearing Interpreters	10.00	0%	\$356,537	\$204,044	\$560,580	0%
5100	Clerical	139.00	4%	\$4,436,679	\$2,747,741	\$7,184,420	3%
5200	Clerical- Conf	10.00	0%	\$458,375	\$221,397	\$679,772	0%
6100	Bus Driver	219.12	6%	\$4,090,445	\$4,399,482	\$8,489,927	3%
6200	Paraprofessional	569.43	15%	\$7,673,876	\$9,424,030	\$17,097,905	6%
6225	Hourly Support	64.72	2%	\$519,126	\$39,713	\$558,839	0%
7100	Trades	86.00	2%	\$4,330,655	\$1,966,655	\$6,297,310	2%
8300	Food Service	123.91	3%	\$2,120,027	\$1,407,889	\$3,527,916	1%
Other	District Wide - Other*	-	0%	\$8,345,416	\$2,206,519	\$10,551,934	4%
TOTALS		3,713.29	100%	\$185,253,885	\$80,969,130	\$266,223,015	100%

*District Wide Other includes: differentials, stipends, tutors, subs, leave, over time etc.



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FY 17 BUDGET BY FUND FOR OPERATING FUNDS

Operating funds consist of the various funds used to account for the District's general and day to day operations and activities.

Operating Funds include:

Fund 10	Education
Fund 17	Special Education
Fund 18	Grants
Fund 19	Food Service
Fund 20	Operations & Maintenance
Fund 40	Transportation
Fund 50	IMRF (Illinois Municipal Retirement Fund)
Fund 51	Social Security/ FICA
Fund 70	Working Cash
Fund 80	Tort Immunity

OPERATING FUNDS DESCRIPTION

FUND 10 - EDUCATION

The District's primary operating General Fund. It accounts for all financial resources of the District, related to the education, administration, management, support and protection of all students and staff that deliver direct regular instruction or in-school services to students.

FUND 17 - SPECIAL EDUCATION

A sub-fund of the General Fund that accounts for costs associated with educating all students with Individualized Education Plans (IEPs).

FUND 18 - GRANTS

A sub-fund of the General Fund that accounts for all revenue and expenditures associated with State and Federal grants.

FUND 19 - FOOD SERVICE

A sub-fund of the General Fund that accounts for all revenue and expenditures associated with the District's food service operations, including the national school lunch program.

FUND 20 - OPERATIONS AND MAINTENANCE

Accounts for the costs of maintaining all buildings, grounds, and utilities for the District.

FUND 40 - TRANSPORTATION

Accounts for the all revenue and expenditures associated with the District's student transportation operations.

FUND 50 & 51 - RETIREMENT FUNDS

Accounts for the District's portion of Illinois Municipal Retirement Fund and FICA expenditures based on employee earnings.

FUND 70 - WORKING CASH

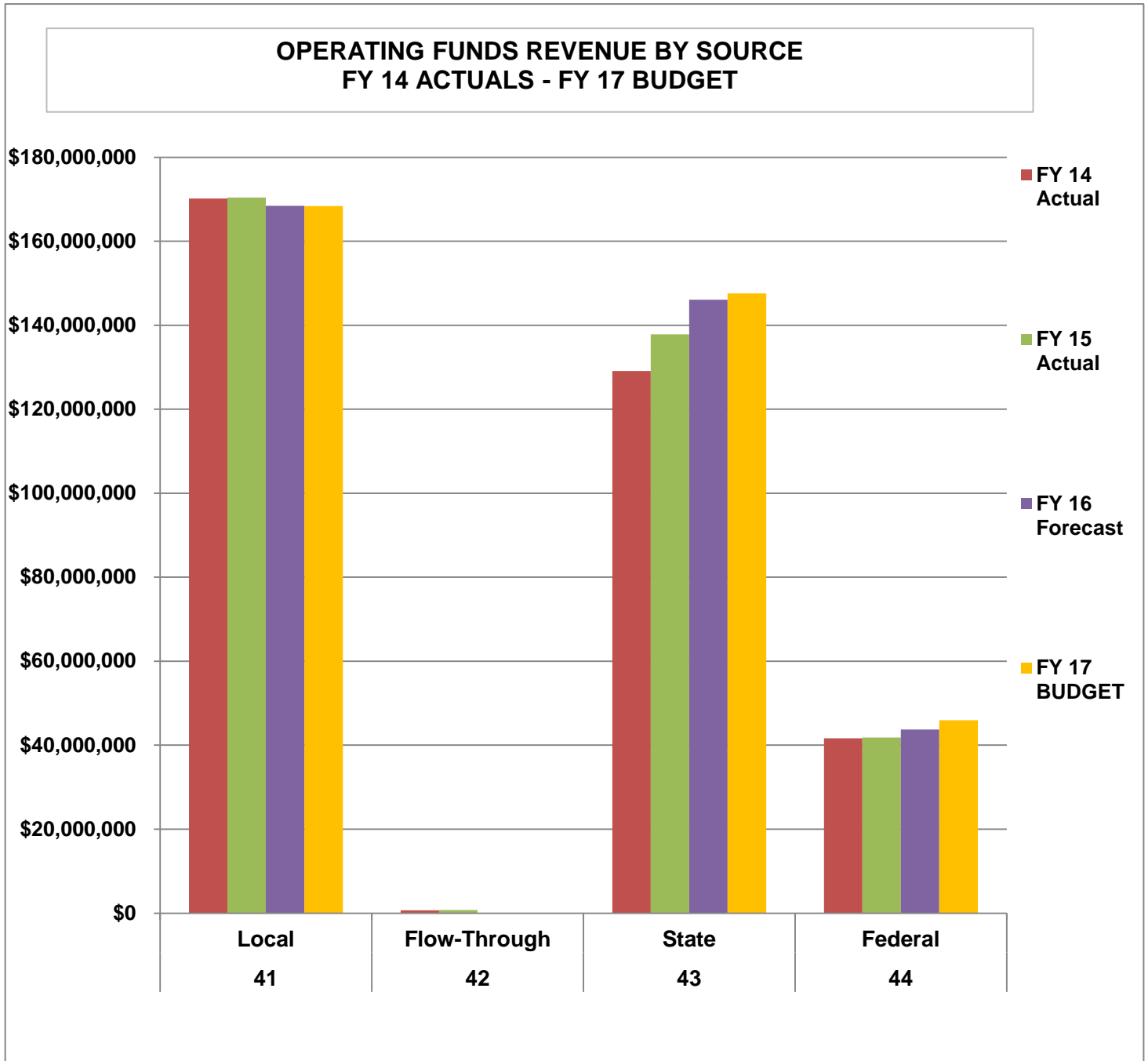
A sub-fund of the General Fund that accounts for resources accumulated to ensure the District to has, on hand at all times, sufficient cash to meet the demands of the District's operating fund expenditures.

FUND 80 - TORT IMMUNITY

Accounts for the revenue and expenditures to provide for the District's legal services, workman's compensation, liability insurance, unemployment insurance, etc.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
MULTI-YEAR REVENUE COMPARISON - OPERATING FUNDS
FY 14 ACTUALS - FY 17 BUDGET

OPERATING FUNDS					
Revenue Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecast	FY 17 BUDGET
41 Local	\$170,186,012	\$170,387,342	\$168,269,637	\$168,423,771	\$168,365,522
42 Flow-Through	\$665,114	\$754,879	\$113,989	\$80,000	\$15,974
43 State	\$129,124,490	\$137,852,044	\$141,008,676	\$146,068,821	\$147,551,493
44 Federal	\$41,632,808	\$41,802,094	\$41,838,354	\$43,731,971	\$45,965,626
TOTAL REVENUE FUNDS	\$341,608,424	\$350,796,359	\$351,230,656	\$358,304,564	\$361,898,615



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS REVENUE BY OBJECT
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Object	Object Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	Actuals 4-30-16	FY 17 BUDGET	Budget VS FY 17	% CHG
40072	Gate-Boys Volleyball	\$0	\$882	0	0	0	\$0	0.0%
40074	Gate-Boys Basketball	11,113	12,952	9,298	10,766	9,298	0	0.0%
40075	Gate-Girls Basketball	2,343	1,747	1,689	1,595	1,689	0	0.0%
40078	Gate-Football	24,431	23,757	23,633	24,237	23,633	0	0.0%
40081	Gate-Boys Soccer	818	1,009	852	2,276	852	0	0.0%
40082	Gate-Girls Soccer	0	606	0	221	0	0	0.0%
40084	Gate-Boys Swimming	210	622	137	515	137	0	0.0%
40085	Gate-Girls Swimming	436	636	996	528	996	0	0.0%
40088	Gate-Boys Track	0	317	0	549	0	0	0.0%
40089	Gate-Girls Track	807	478	0	531	0	0	0.0%
40090	Gate-Girls Volleyball	4,917	3,158	4,564	4,056	4,564	0	0.0%
40091	Gate-Wrestling	314	399	266	635	266	0	0.0%
40092	Part Fees-General	5,140	1,029	0	396	0	0	0.0%
40093	Part Fees-Baseball	9,000	9,600	3,000	0	3,000	0	0.0%
40094	Part Fees- B Basketball	4,225	4,558	1,408	2,945	1,408	0	0.0%
40095	Part Fees-G Basketball	3,225	3,672	1,515	2,650	1,515	0	0.0%
40096	Part Fees-Cheerleading	3,380	3,360	3,163	3,750	3,163	0	0.0%
40097	Part Fees-Chess	0	600	0	700	0	0	0.0%
40098	Part Fees B Cross Cntry	3,555	4,050	3,720	4,350	3,720	0	0.0%
40099	Part Fees-G Cross Cntry	1,950	3,500	2,466	4,000	2,466	0	0.0%
40101	Part Fees-Football	11,492	13,608	12,113	14,780	12,113	0	0.0%
40104	Part Fees-Boys Soccer	4,100	6,650	4,950	8,190	4,950	0	0.0%
40105	Part Fees-Girls Soccer	5,200	4,900	3,233	100	3,233	0	0.0%
40106	Part Fees-Softball	7,850	8,400	4,916	0	4,916	0	0.0%
40107	Part Fees-Boys Swimming	4,770	5,000	3,856	4,750	3,856	0	0.0%
40108	Part Fees-Girls Swimming	5,800	6,350	5,983	5,675	5,983	0	0.0%
40109	Part Fees-Boys Tennis	3,150	4,050	2,267	0	2,267	0	0.0%
40110	Part Fees-Girls Tennis	5,100	4,650	4,983	4,300	4,983	0	0.0%
40111	Part Fees-Boys Track	3,747	5,050	2,349	0	2,349	0	0.0%
40112	Part Fees-Girls Track	3,250	4,900	1,933	0	1,933	0	0.0%
40113	Part Fees-Girls Volleyball	7,750	7,950	7,427	8,600	7,427	0	0.0%
40114	Part Fees-Wrestling	3,025	3,500	2,081	2,450	2,081	0	0.0%
40116	Part Fees-Boys Volleyball	1,300	4,350	0	0	0	0	0.0%
40215	Part Fees Poms	1,740	690	1,390	660	1,390	0	0.0%
40216	Part Fees Competitive Dance	0	1,606	0	689	0	0	0.0%
40217	Student Activity Fund	0	0	0	60	0	0	0.0%
40252	Part Fee -Scholastic Bowl	1,850	2,500	617	2,850	617	0	0.0%
41110	Educational Purpose Levy	81,158,256	82,839,771	79,144,805	39,989,530	78,564,232	(580,573)	-0.7%
41111	Current Yr Levy (Genl)	16,774,694	16,030,802	14,839,649	7,498,171	14,730,793	(108,856)	-0.7%
41113	Transportation Purpose Levy	10,642,895	12,655,697	17,403,483	7,805,016	17,853,660	450,177	2.6%
41114	Municipal Retirement Levy	1,662,870	1,838,080	2,770,068	1,451,658	3,001,797	231,729	8.4%
41115	Working Cash Levy	1,118,411	1,041,288	989,310	499,889	982,053	(7,257)	-0.7%
41120	Tort Immunity Levy	6,376,401	6,261,044	5,935,860	3,023,622	6,234,759	298,899	5.0%
41140	Special Education Levy	17,740,608	16,673,854	15,828,959	7,998,060	15,712,846	(116,113)	0.0%
41150	FICA & Medicare Levy	4,187,341	3,707,662	3,454,670	1,809,577	3,662,468	207,798	6.0%
41230	Corp Person Prop Replace	22,762,158	20,755,639	20,539,700	9,465,910	21,777,461	1,237,761	6.0%
41311	Reg Tuit Frm Pupil/Parent	440,699	374,135	425,000	530,607	426,495	1,495	0.4%
41312	Reg Tuit Frm Other LEA	329,832	327,461	331,032	(10,787)	331,032	0	0.0%
41313	Reg Tuit Frm Oth Srcs	0	8,770	0	8,950	0	0	0.0%
41314	Dual Credit Revenue	61	0	0	0	0	0	0.0%
41320	CEANCI - Advance Now	1,139	1,921	0	(129)	0	0	0.0%
41321	Sumsch Tuit-Pupil/Parent	58,155	55,137	58,155	18,939	58,155	0	0.0%
41326	Smr Schl Sped-Tuition	1,779,114	2,101,612	0	839,978	0	0	0.0%
41342	Spec Ed Tuit Frm Oth LEA	58,314	27,331	1,837,427	349,192	1,837,427	0	0.0%
41351	Adlt Tuit Fr Pupil/Parents	27,875	57,092	27,875	63,060	27,875	0	0.0%
41413	Reg Tran Fees-Private Src	15,914	43,429	5,000	33,663	30,000	25,000	500.0%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS REVENUE BY OBJECT
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Object	Object Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	Actuals 4-30-16	FY 17 BUDGET	Budget VS FY 17	% CHG
41510	Interest on Investments	513,901	506,024	747,307	1,670,297	446,000	(301,307)	-40.3%
41515	Interest on Tax Money	0	3	8,193	0	0	(8,193)	-100.0%
41611	Sales To Pupil -Lunch	344	0	344	724	0	(344)	-100.0%
41612	Sales To Pupil -Breakfast	49,624	33,636	49,626	3,733	49,626	0	0.0%
41613	Sales To Pupil-Ala Carte	391,997	505,470	392,003	473,876	430,619	38,616	9.9%
41614	Sales To Pupil -Prepay	862,380	794,081	862,380	178,837	100,000	(762,380)	-88.4%
41616	Vending Machine Comm	0	100	0	0	0	0	0.0%
41621	Sales to Adult-Breakfast	13,232	16,887	13,374	7,663	17,000	3,626	0.0%
41622	Sales to Adult-Ala Carte	140	0	0	0	0	0	0.0%
41690	Other Food Service-Catering	11,076	12,566	6,000	4,810	12,500	6,500	0.0%
41695	Food Serv Over/Short	2,643	4,076	0	3,544	4,000	4,000	0.0%
41711	AdmisAthl(Gate&SeaPass)	1,020	1,440	0	3,540	0	0	0.0%
41902	Vandalism	2,587	(3,250)	342,871	11,304	0	(342,871)	-100.0%
41910	Rentals	653,522	663,286	92,488	490,566	380,225	287,737	311.1%
41911	Building Rentals	114,955	105,190	114,955	110,684	0	(114,955)	-100.0%
41920	NIU	2,183	(965)	0	0	0	0	0.0%
41921	Opening Doors Program	2,000	0	0	0	0	0	0.0%
41922	Project Lead the Way	0	22,475	30,000	27,525	30,000	0	0.0%
41923	Community Foundation Grant	5,412	26,662	0	64,980	0	0	0.0%
41926	Goldman Sachs Philanthropy	0	4,648	0	0	0	0	0.0%
41927	United Way/iRead	0	0	0	4,731	0	0	0.0%
41950	Refund of PY Expenditures	492,607	308,652	0	29,175	0	0	0.0%
41960	Surplus TIF funds	0	0	0	9,889	0	0	0.0%
41970	Drivers Education Fees	43,390	43,070	30,305	52,418	30,305	0	0.0%
41993	ePayables Rebate	41,642	0	0	0	0	0	0.0%
41994	Miscellaneous	1,695,391	3,418,823	1,868,752	1,278,232	1,519,389	(349,363)	-18.7%
41997	Differential Pd By School	5,241	0	5,241	0	0	(5,241)	-100.0%
42016	Tennis Court Line Grant	0	0	0	14,000	0	0	0.0%
42100	Flw-Thr Rev Fr State Srce	0	19,088	19,989	0	15,974	(4,015)	-20.1%
42102	St Flw-Thru Construction	500,000	0	0	0	0	0	0.0%
42215	STEP	26,603	0	0	13,028	0	0	0.0%
42216	NIU Project Pals	131,011	127,349	94,000	28,382	0	(94,000)	0.0%
42732	Illinois Arts Council Grt	7,500	0	0	0	0	0	0.0%
43001	General State Aid Sec18-8	90,293,429	95,623,462	103,016,145	77,075,521	106,891,716	3,875,571	0.0%
43002	General State Aid Loss Limit	0	0	0	2,330,978	0	0	0.0%
43100	Spec Ed Priv Fac Tuit	2,385,046	2,833,431	2,300,000	1,450,957	2,894,130	594,130	25.8%
43105	Spec Ed -Extraordinary	3,828,032	3,809,790	3,500,000	1,988,530	3,977,060	477,060	0.0%
43110	Spec Ed -Personnel	5,258,074	5,632,346	5,000,000	2,758,443	5,517,676	517,676	10.4%
43120	Spec Ed-Orphan-Individl	1,831,509	1,286,546	1,800,000	2,002,835	1,800,000	0	0.0%
43130	Spec Ed-Orphan-Sum Indiv	253,747	104,961	200,000	33,718	200,000	0	0.0%
43145	Spec Ed-Summer School	163,164	156,419	160,000	168,444	168,443	8,443	0.0%
43163	IEMA	0	499,034	0	0	0	0	0.0%
43275	Voc EdElem Career Dev Pr	48,670	0	0	0	0	0	0.0%
43276	Voc Ed HS Career Dev Pr	0	51,866	0	0	0	0	0.0%
43305	Bilingual TBE/TPI Grant	843,868	887,868	1,511,377	1,019,745	1,644,472	133,095	0.0%
43360	State Free Lunch	189,200	92,213	200,000	78,292	92,213	(107,787)	0.0%
43370	Driver Education	120,979	204,018	84,546	111,778	223,555	139,009	0.0%
43400	Adlt Ed State 3-1	139,688	121,897	121,897	0	121,897	0	0.0%
43401	Adult Educ-Performance	172,237	162,260	162,260	0	162,260	0	0.0%
43410	Adlt Ed-Public Assistan	462,350	454,692	454,692	0	454,692	0	0.0%
43500	Transportation -Regular	10,162,290	9,966,066	11,917,370	6,996,563	10,100,000	(1,817,370)	-15.2%
43510	Transp-Special Ed	3,274,890	3,450,789	1,050,583	(775,483)	3,400,000	2,349,417	223.6%
43651	Natl Board Cert Init	0	1,500	0	0	0	0	0.0%
43695	Truant Alt/Optional Ed	210,389	205,655	210,389	132,352	209,106	(1,283)	-0.6%
43700	Erly Chldhd-PrevInitiat	640,121	649,533	638,313	479,390	714,944	76,631	12.0%
43705	Erly Chldhd-StPresch@Risk	8,499,171	7,983,048	8,133,558	5,283,811	8,579,329	445,771	5.5%

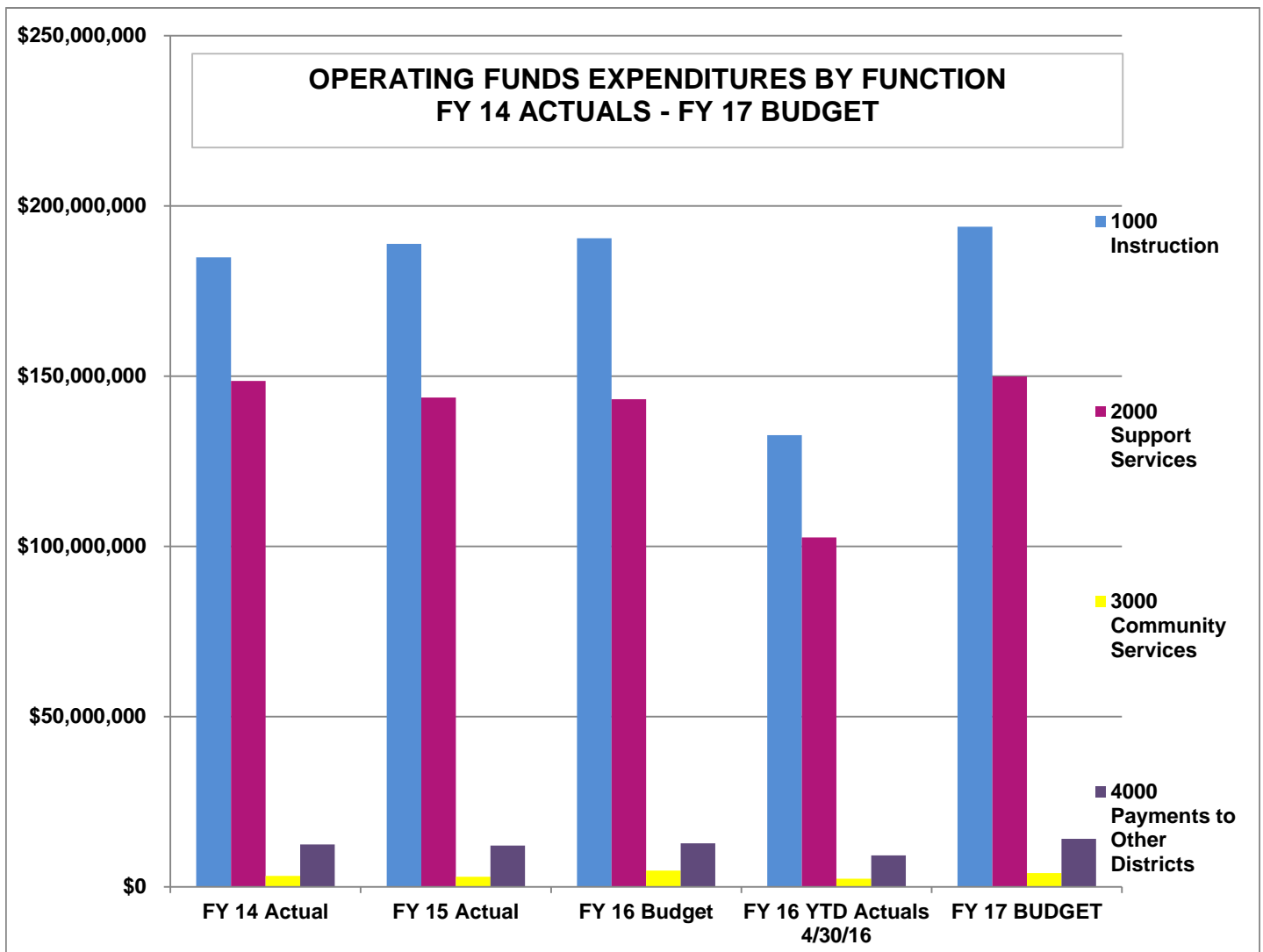
ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS REVENUE BY OBJECT
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Object	Object Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	Actuals 4-30-16	FY 17 BUDGET	Budget VS FY 17	% CHG
43950	Orphanage Tuition 18-3	196,995	523,562	500,000	0	400,000	(100,000)	-20.0%
43961	Advanced Placement Grant	57,463	39,908	47,546	22,863	0	(47,546)	-100.0%
43992	ISBE Priority School Grt	0	29,558	0	0	0	0	0.0%
43999	Other State Revenue	93,178	2,066,729	0	20,416	0	0	0.0%
44001	Federal Impact Aid	17,688	23,866	0	22,838	15,000	15,000	0.0%
44125	Rockford Arts Infusion	124,651	130,340	0	3,978	0	0	0.0%
44126	Rockford Arts Infusion PD	0	67,793	0	48,402	315,567	315,567	0.0%
44190	MIECHVP Grant	94,207	94,198	94,000	49,785	94,199	199	0.2%
44210	Natl Sch Lunch Program	7,928,623	8,223,215	8,000,000	5,574,760	9,338,651	1,338,651	16.7%
44220	School Breakfast Program	1,589,348	1,814,980	1,600,000	1,372,674	2,011,779	411,779	25.7%
44225	SS Lunch Program	130,614	229,660	0	47,020	235,000	235,000	0.0%
44226	Child & Adult Care Pgm	7,423	6,413	0	3,506	0	0	0.0%
44241	Fresh Fruit & Veg Grant	18,842	30,295	0	0	0	0	0.0%
44250	Commodity Credit	807,528	831,335	700,000	15,285	830,000	130,000	18.6%
44300	ESEA-Ch1-Low Income	15,722,634	14,930,728	13,690,404	4,392,193	14,846,330	1,155,926	8.4%
44306	Title I Delinquent	0	0	0	626	0	0	0.0%
44331	Title I Sch Imp ROE	71,139	0	0	0	0	0	0.0%
44391	ROTC	76,389	72,337	70,000	56,918	70,000	0	0.0%
44421	Title IV,Part B 21St Cent	0	257,991	540,000	133,119	540,000	0	0.0%
44422	ISBE 21St Century 4421-04	0	288,382	535,112	141,941	540,000	4,888	0.9%
44423	ISBE 21St Century 4421-05	0	280,189	538,716	178,122	540,000	1,284	0.2%
44426	21St Century 4421-10A	145,568	(2)	0	0	0	0	0.0%
44427	21St Century 4421-10B	678,718	24,327	0	0	0	0	0.0%
44428	21St Century 4421-21	493,024	(3,772)	0	0	0	0	0.0%
44429	21St Century 4421-22	394,592	11,804	0	0	0	0	0.0%
44491	We Choose Health Grant	26,614	3,781	0	0	0	0	0.0%
44600	Fed Sp EdPre Sch Flw Thr	220,980	272,909	283,560	109,511	283,560	0	0.0%
44620	Fed-Sp Ed IDEA-Flw Thrh	6,686,621	7,860,565	9,099,075	2,367,774	8,203,397	(895,678)	-9.8%
44625	Fed Sped IDEA Room/Board	429,513	620,764	650,000	468,708	600,000	(50,000)	-7.7%
44800	Fed-Adlt Ed -Basic	125,183	108,416	108,416	424,242	108,416	0	0.0%
44905	Emerg Immigrant Grant	0	0	0	12,519	64,125	64,125	0.0%
44909	Title III-LIPLEPS	476,735	419,504	387,612	106,387	636,535	248,923	64.2%
44920	Mckin Ed-Homeless Childrn	37,270	36,132	36,132	9,028	38,706	2,574	7.1%
44932	Title II-Teacher Qlty	1,592,409	1,520,469	1,552,669	428,380	2,405,638	852,969	54.9%
44951	DORS-Step	0	26,074	25,000	0	25,000	0	0.0%
44967	DOE TAH Freedom Grant	12,436	0	0	0	0	0	0.0%
44991	Medcaid-Outreach	761,988	1,167,760	775,000	353,542	775,000	0	0.0%
44992	Medcaid-Fee For Service	2,962,071	2,399,064	2,000,000	1,062,611	2,100,000	100,000	5.0%
44993	Preschool Expansion Grant	0	44,062	1,152,658	273,652	1,348,723	196,065	17.0%
44999	Title III-Capacity Bldg	0	8,515	0	5,600	0	0	0.0%
TOTAL OPERATING FUNDS REVENUE		\$341,608,424	\$350,210,367	\$351,230,656	\$204,816,922	\$361,898,615	\$10,667,959	3.0%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
MULTI-YEAR EXPENDITURE BY FUNCTION COMPARISON - OPERATING FUNDS
FY 14 ACTUALS - FY 17 BUDGET

EXPENDITURES BY FUNCTION - OPERATING FUNDS

Function Code	Function Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 YTD	FY 17 BUDGET
					Actuals 4/30/16	
1000	Instruction	\$184,889,292	\$188,802,323	\$190,480,508	\$132,648,342	\$193,885,984
2000	Support Services	\$148,563,797	\$143,719,121	\$143,179,761	\$102,597,780	\$149,912,365
3000	Community Services	\$3,174,703	\$2,947,827	\$4,798,319	\$2,404,786	\$4,003,983
4000	Payments to Other Districts	\$12,451,398	\$12,108,588	\$12,772,057	\$9,218,092	\$14,096,283
TOTAL OPERATING FUNDS		\$349,079,190	\$347,577,859	\$351,230,645	\$246,869,000	\$361,898,615



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS EXPENDITURE BY OBJECT
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Object	Object Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 16 YTD Actuals	FY 17 BUDGET	FY 16 Budget VS FY 17 Budget		% CHG
51000	Regular Salaries	\$170,244,715	\$168,975,918	\$175,776,114	\$118,915,164	\$174,027,007	(\$1,749,107)		-1.0%
51200	Temporary Salaries	3,482,919	4,129,820	3,193,453	2,685,940	3,414,362	220,909		6.9%
51300	Over Time/Extra Pay	5,040,881	4,771,339	2,992,939	3,863,364	6,300,188	3,307,249		110.5%
51400	Leave Salaries	120,640	27,572	150,000	148,559	225,000	75,000		50.0%
52000	Benefits	74,628,467	77,725,085	78,463,648	59,073,563	80,667,935	2,204,287		2.8%
53000	Purchased Services	29,446	1,963	6,905,005	25,856	26,125	(6,878,880)		-99.6%
53001	Budget Adjustment	0	0	(70,000)	0	0	70,000		-100.0%
53100	Prof And Technical Serv	763,878	789,190	1,168,975	793,998	1,133,960	(35,015)		-3.0%
53110	Prof Services - Administr	1,405,553	1,777,976	1,759,785	(64,974)	1,775,000	15,215		0.9%
53115	Temporary Employee Serv	407,298	236,045	317,211	151,996	0	(317,211)		-100.0%
53120	Prf Emp Trng & Devlp Serv	1,666,369	1,811,988	920,034	604,780	2,868,045	1,948,011		211.7%
53130	Food/Processing Costs	0	1,854	0	3,277	0	0		0.0%
53140	Prof Services - Instructi	1,233,841	1,203,295	564,450	1,186,375	145,950	(418,500)		-74.1%
53142	On-Line Subscriptions	85,927	174,612	81,306	177,434	116,696	35,390		43.5%
53145	License-Technology/Sftwre	574,776	915,356	1,945,618	604,751	1,896,215	(49,403)		-2.5%
53150	Food/Contracted	13,535	21,204	9,500	13,065	55,955	46,455		489.0%
53160	External Evaluation Serv	176,323	25,181	0	24,452	24,450	24,450		0.0%
53170	Audit/Financial Services	116,455	35,000	99,000	57,520	101,000	2,000		2.0%
53180	Legal Services	913,094	787,506	865,000	511,615	855,000	(10,000)		-1.2%
53185	Drug Testing/Bkgrnd Check	0	0	45,000	44,362	100,000	55,000		122.2%
53190	Othr Prof & Technical Ser	16,540,081	7,264,262	10,592,465	5,702,137	7,766,189	(2,826,276)		-26.7%
53191	Arch/Engr Services	3,850	114,165	0	76,924	120,000	120,000		0.0%
53195	Other Professional - Cdl	11,486	5,601	6,500	2,830	7,000	500		7.7%
53210	Sanitation Services	299,162	352,857	356,695	221,664	316,610	(40,085)		-11.2%
53220	Cleaning Services	39,844	7,095,822	31,500	4,443,556	6,780,549	6,749,049		21425.6%
53230	Repairs & Maintenance Ser	2,670,397	2,700,652	2,797,859	1,931,767	3,446,250	648,391		23.2%
53231	Repairs-Copier	0	0	3,500	2,806	6,100	2,600		74.3%
53250	Rentals	103,825	35,257	145,000	36,942	172,751	27,751		19.1%
53260	Inside Service	(1,934,791)	(1,872,619)	0	(1,073,576)	0	0		0.0%
53290	Other Property Services	0	0	0	3,516	0	0		0.0%
53300	Transportation Services	2,720	0	0	16,363	0	0		0.0%
53310	Pupil Transportation	7,016,250	7,082,641	4,048,760	3,853,587	5,518,707	1,469,947		36.3%
53320	Travel	630,772	628,822	523,377	415,230	998,676	475,299		90.8%
53330	In/Out	0	8,414	0	0	0	0		0.0%
53340	Wrecker Service	21,323	14,283	15,500	22,799	15,500	0		0.0%
53370	Vehicle Repair & Maint	20,931	6,907	54,470	26,732	55,455	985		1.8%
53410	Telephone	2,135,632	1,260,687	1,779,279	950,294	1,467,304	(311,975)		-17.5%
53420	Postage	197,326	197,462	206,569	119,691	211,646	5,077		2.5%
53500	Advertising	49,144	32,566	43,700	22,418	103,700	60,000		137.3%
53600	Printing And Binding	59,777	44,070	60,186	44,179	67,200	7,014		11.7%
53700	Water/Sewer Services	614,947	676,729	310,000	465,936	626,381	316,381		102.1%
53830	Workers Comp	1,941,645	1,727,880	1,800,000	1,490,107	2,065,224	265,224		14.7%
53840	Liability Insurance	1,642,189	1,544,170	1,800,000	1,528,464	1,700,000	(100,000)		-5.6%
53841	Self Insur Claims	44,739	95,686	60,000	254,596	100,000	40,000		66.7%
53860	Burglary And Robbery Insu	80,839	58,738	0	62,442	0	0		0.0%
53870	Treasurer Bond	0	0	30,000	0	30,000	0		0.0%
53890	Unemployment Insurance	424,401	394,454	350,000	287,198	432,365	82,365		23.5%
53900	Other Purchased Services	58	9,268	2,000	(9,830)	2,500	500		25.0%
53910	Indirect Cost	1	(937)	0	0	502,595	502,595		0.0%
54000	Supplies	84,199	0	2,276,893	24,126	1,722	(2,275,171)		-99.9%
54100	Supplies-General	16,904,691	16,076,741	11,302,783	10,771,851	18,641,842	7,339,059		64.9%
54102	Supplies-Medical	0	0	0	426	0	0		0.0%
54103	Supplies-Food Service	0	0	0	51	0	0		0.0%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS EXPENDITURE BY OBJECT
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Object	Object Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 16 YTD Actuals	FY 17 BUDGET	FY 16 Budget VS FY 17 Budget		% CHG
54104	Supplies-Furniture	0	0	0	974,813	300	300		0.0%
54106	Supplies-Computers & Other Equ	0	0	0	130,277	94,000	94,000		0.0%
54108	Supplies-Other	0	0	0	13,058	0	0		0.0%
54110	Teaching Aids	105,846	86,242	34,813	76,962	143,947	109,134		313.5%
54120	Testing Materials	740,000	680,082	1,349,265	525,409	862,500	(486,765)		-36.1%
54130	Printed Material	127,148	120,126	172,390	250,076	462,497	290,107		168.3%
54140	Food & Beverages	11,162	6,017	6,000	29,426	41,700	35,700		595.0%
54200	Textbooks	2,577,150	1,091,692	1,589,458	1,396,937	2,204,150	614,692		38.7%
54210	Textbook Rebinding	1,605	845	1,250	898	900	(350)		-28.0%
54300	Library Books	183,396	303,441	144,587	138,774	340,202	195,615		135.3%
54310	Library Book Rebinding	893	1,551	0	4,030	0	0		0.0%
54400	Periodicals/Subscriptions	64,559	22,783	55,525	19,817	50,116	(5,409)		-9.7%
54510	Clearing Acct Mass Dist	280,982	248,182	0	4,126	0	0		0.0%
54530	Repair Parts	0	0	0	18,644	0	0		0.0%
54540	General Inventory	(339,875)	(300,208)	0	(199,857)	(300,000)	(300,000)		0.0%
54610	Fuel	2,264,741	1,624,639	2,249,300	765,514	1,498,090	(751,210)		-33.4%
54620	Oil	25,333	66,252	158,925	22,903	160,000	1,075		0.7%
54640	Gasoline/Kerosene	101,163	76,932	84,600	41,650	81,000	(3,600)		-4.3%
54650	Natural Gas	2,305,314	1,678,712	2,100,000	965,220	1,802,477	(297,523)		-14.2%
54660	Electricity	2,604,273	3,335,909	2,700,000	2,390,032	3,143,926	443,926		16.4%
54700	Software	1,263,762	1,639,490	823,720	1,071,761	1,275,992	452,272		54.9%
54900	Other Supplies And Materi	0	240	0	0	0	0		0.0%
54910	Disposable Goods	318,887	1,387,204	1,000,000	405,644	418,950	(581,050)		-58.1%
54930	Tires	163,314	176,193	156,323	127,243	175,450	19,127		12.2%
54970	Service Fees	(141,909)	(178,351)	(222,000)	(119,066)	0	222,000		-100.0%
54980	Donations	(93,831)	40,217	1,000	(99,225)	851,000	850,000		85000.0%
54990	Student Fees	(195)	(82)	0	1,880	0	0		0.0%
55000	Capital Outlay	0	0	311,169	22,901	0	(311,169)		-100.0%
55200	Land Acquisition	0	25,971	0	0	0	0		0.0%
55300	Buildings	903,683	388,622	325,000	1,953,401	725,000	400,000		123.1%
55310	Permanent Building	0	0	0	2,177	0	0		0.0%
55400	Site Improvement	127,870	1,449,840	767,000	179,433	1,555,000	788,000		102.7%
55500	Equipment Oth Than Trans	1,224,469	713,663	1,100,660	519,628	519,500	(581,160)		-52.8%
55501	Equipment-Curriculum	14,774	23,936	214,643	8,331	188,594	(26,049)		-12.1%
55504	Office Outlay	0	0	0	31,218	0	0		0.0%
55505	Replacement Furn & Equipment	0	0	0	6,662	0	0		0.0%
55506	Equipment-Computers & Other Eq	3,394,661	2,721,472	1,049,260	655,888	815,927	(233,333)		-22.2%
55507	Equipment-Science	2,478	0	0	0	0	0		0.0%
55508	Equipment-Other	1,362,814	989,558	9,800	275,154	212,714	202,914		2070.6%
55509	Transportation Equipment	1,243,624	2,254,894	1,510,000	1,449,405	30,000	(1,480,000)		-98.0%
55550	Accum Dep 5 Yr Cap Equip	1,804	70,500	0	0	0	0		0.0%
55560	Accum Dep 10 Yr Cap Equip	185,440	0	0	0	0	0		0.0%
55600	Construction In Progress	7,424	0	0	0	0	0		0.0%
56010	Community Events	0	0	0	3,250	0	0		0.0%
56100	Redemption Of Principal	0	300	0	0	0	0		0.0%
56250	Bad Debt Expense	98,653	1,647	50,000	0	50,000	0		0.0%
56400	Dues And Fees	377,986	309,868	299,800	322,018	319,920	20,120		6.7%
56401	Freight & Shipping Fees	0	0	0	6,068	200	200		0.0%
56500	Judgements	45,000	4,229	50,000	60,897	50,000	0		0.0%
56601	Bank Fees Not Otherwise S	8,099	21,489	15,000	11,936	20,000	5,000		33.3%
56700	Tuition-Students Only	16,304,065	16,709,145	19,034,466	11,074,212	18,938,500	(95,966)		-0.5%
56703	Instructional Tuition-Student	160,697	71,371	0	26,759	235,000	235,000		0.0%
56900	Miscellaneous Objects	500,000	0	0	0	0	0		0.0%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS EXPENDITURE BY OBJECT
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED
FY 14 ACTUALS - FY 17 BUDGET

Object	Object Description	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 16 YTD Actuals	FY 17 BUDGET	FY 16 Budget VS FY 17 Budget		% CHG
56910 Taxes		42,376	63,748	20,000	0	37,329	17,329		86.6%
57000 Non-Cap Other Equip		0	684,016	284,617	16,424	0	(284,617)		-100.0%
57001 Non-Capitalized Curriculum		0	0	0	4,809	2,080	2,080		0.0%
57003 Non-Capitalized Food Svc Equip		0	0	0	8,996	0	0		0.0%
57004 Non-Capitalized Furniture & Eq		0	0	0	201,144	0	0		0.0%
57005 Non-Cap Replcmt Furn & Equip		0	0	0	4,098	0	0		0.0%
57006 Non-Cap Computers & Oth Equip		0	0	0	482,973	2,500	2,500		0.0%
57008 Non-Capitalized-Other Equip		0	0	0	66,349	0	0		0.0%
57009 Non-Capitalized Transportation		0	0	0	1,600	0	0		0.0%
TOTAL OPERATING FUNDS EXPENDITURES		\$349,079,190	\$347,577,859	\$351,230,645	\$246,869,000	\$361,898,615	\$10,667,970		3.0%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
COMBINED EDUCATION/SPECIAL EDUCATION FUNDS (10/17)
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17	FY 16	% CHG
					Forecasted	BUDGET	Forecast VS	
					Actuals		FY 17	
							Budget	
41	Local	\$115,886,933	\$118,079,871	\$110,187,545	\$110,515,548	\$110,122,379	(\$65,166)	-0.1%
43	State	104,332,858	112,238,468	116,560,691	121,855,900	122,072,580	5,511,889	4.7%
44	Federal	4,237,384	4,266,338	3,495,000	3,500,017	3,545,000	50,000	1.4%
TOTAL REVENUES - BY SOURCE		\$224,457,175	\$234,584,677	\$230,243,236	\$235,871,465	\$235,739,959	\$5,496,723	2.4%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17	FY 16	% CHG
					Forecasted	BUDGET	Forecast VS	
					Actuals		FY 17	
							Budget	
51	Salaries	\$146,761,260	\$146,004,036	\$148,917,041	\$148,326,538	\$151,149,472	\$2,232,431	1.5%
52	Employee Benefits	51,445,331	54,981,139	53,039,977	52,736,050	56,529,110	3,489,133	6.6%
53	Purchased Services	7,494,025	7,771,443	8,880,228	9,133,529	8,652,109	(228,119)	-2.6%
54	Supplies & Materials	9,433,320	7,790,221	7,631,448	7,468,200	9,051,077	1,419,629	18.6%
55	Capital Outlay	3,798,812	1,443,283	1,864,363	3,172,875	1,399,647	(464,716)	-24.9%
56	Other Objects	16,863,435	17,095,346	19,399,266	19,928,912	19,534,920	135,654	0.7%
TOTAL EXPENDITURES - BY OBJECT		\$235,796,183	\$235,085,468	\$239,732,323	\$240,766,104	\$246,316,335	\$6,584,012	2.7%
NET SURPLUS/(DEFICIT)		(\$11,339,008)	(\$500,791)	(\$9,489,087)	(\$4,894,639)	(\$10,576,376)	(\$1,087,289)	11.5%
7100	Other Sources/Fund Trf In	\$0	\$10,415	\$100,000	\$0	\$100,000	\$0	0.0%
8100	Other (Uses)/Fund Trf Out	(\$24,916,125)	\$239,745	\$0	(\$129)	\$0	\$0	0.0%
		(\$24,916,125)	\$250,160	\$100,000	(\$129)	\$100,000	\$0	0.0%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17	FY 16 VS FY	% CHG
					BUDGET	17	
1100	Regular K-12 Programs	\$95,158,168	\$94,005,523	\$94,155,699	\$97,628,056	\$3,472,357	3.7%
1125	Pre-K Programs	1,269,334	1,661,920	1,074,925	1,147,004	72,079	6.7%
1200	Special Ed Programs K-12	43,217,915	40,357,743	40,717,202	41,724,344	1,007,142	2.5%
1300	Adult Education Programs	243,678	231,781	81,925	134,880	52,955	64.6%
1400	CTE Programs	3,746,747	4,311,761	3,856,357	5,075,648	1,219,291	31.6%
1500	Interscholastic Programs	1,933,619	2,518,087	2,165,510	1,737,652	(427,858)	-19.8%
1600	Summer School Programs	5,730,301	6,318,429	6,356,643	5,951,742	(404,901)	-6.4%
1700	Driver Education Prog	490,641	416,647	244,380	206,253	(38,127)	-15.6%
1800	Bilingual Education	10,613,819	10,566,265	10,952,038	11,991,760	1,039,722	9.5%
1900	Truants Alternative	3,920,493	4,303,243	3,965,698	4,523,928	558,230	14.1%
2100	Support Services-Pupil	20,288,492	20,475,586	23,137,843	22,023,471	(1,114,372)	-4.8%
2200	Support Services-Instruct	4,434,703	7,730,147	7,399,649	8,235,492	835,843	11.3%
2300	Support Serv-Gen Admin	5,453,985	5,897,728	5,743,394	7,427,993	1,684,599	29.3%
2400	Support Serv-Schl Admin	14,328,438	15,491,085	15,530,231	14,314,704	(1,215,527)	-7.8%
2500	Support Services-Business	2,487,544	2,837,329	3,578,640	3,991,241	412,601	11.5%
2600	Support Serv-Central	13,173,190	8,300,305	9,131,059	9,129,552	(1,507)	0.0%
3000	Community Services	302,783	443,976	355,992	447,615	91,623	25.7%
4100	Payments Other Gov Units	9,002,333	9,217,913	11,285,138	10,625,000	(660,138)	-5.8%
TOTAL EXPENDITURES - BY FUNCTION		\$235,796,183	\$235,085,468	\$239,732,323	\$246,316,335	\$6,584,012	2.7%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
EDUCATION FUND 10
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
41	Local	\$96,297,363	\$99,251,238	\$92,521,159	\$92,572,106	\$50,947	0.1%
43	State	90,416,291	97,891,413	103,100,691	107,115,271	\$4,014,580	3.9%
44	Federal	83,812	78,750	70,000	70,000	\$0	0.0%
TOTAL REVENUES - BY SOURCE		\$186,797,466	\$197,221,401	\$195,691,850	\$199,757,377	\$4,065,527	2.1%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
51	Salaries	\$109,127,463	\$109,713,110	\$110,735,008	\$113,220,024	\$1,021,898	0.9%
52	Employee Benefits	36,668,648	40,549,752	38,013,219	40,455,790	(2,536,533)	-6.3%
53	Purchased Services	6,280,586	6,353,257	7,676,801	8,397,189	1,323,544	20.8%
54	Supplies & Materials	9,269,752	7,544,513	7,278,921	8,692,141	(265,592)	-3.5%
55	Capital Outlay	3,786,602	1,437,303	1,849,063	1,379,347	411,760	28.6%
56	Other Objects	9,615,760	10,064,857	13,629,538	12,717,920	3,564,681	35.4%
TOTAL EXPENDITURES - BY OBJECT		\$174,748,811	\$175,662,792	\$179,182,550	\$184,862,411	\$3,519,758	2.0%

NET SURPLUS/(DEFICIT)	\$12,048,655	\$21,558,609	\$16,509,300	\$14,894,966	\$545,769	2.5%
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7100	Other Sources/Fund Trf In	\$0	\$10,415	\$100,000	\$100,000	\$0	0.0%
8100	Other (Uses)/Fund Trf Out	(24,916,125)	\$239,745	\$0	\$0	\$0	0.0%
NET SOURCES (USES) FUND TRFS		(24,916,125)	\$250,160	\$100,000	\$100,000	\$0	0.0%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
1100	Regular K-12 Programs	\$95,157,954	\$93,980,848	\$94,151,519	\$97,627,056	\$3,475,537	3.7%
1125	Pre-K Programs	812,879	982,305	418,781	571,134	152,353	36.4%
1200	Special Ed Programs K-12	1,486	2,367	736	1,000	264	35.9%
1300	Adult Education Programs	243,678	231,781	81,925	134,880	52,955	64.6%
1400	CTE Programs	2,619,341	3,220,073	2,570,506	3,877,011	1,306,505	50.8%
1500	Interscholastic Programs	1,933,619	2,518,087	2,165,510	1,737,652	(427,858)	-19.8%
1600	Summer School Programs	5,480,155	5,979,182	6,072,083	5,947,345	(124,738)	-2.1%
1700	Driver Education Prog	490,641	416,647	244,380	206,253	(38,127)	-15.6%
1800	Bilingual Education	10,613,819	10,566,265	10,952,038	11,991,760	1,039,722	9.5%
1900	Truants Alternative	3,920,493	4,303,243	3,965,698	4,523,928	558,230	14.1%
2100	Support Services-Pupil	6,480,508	6,576,829	8,563,071	7,129,782	(1,433,289)	-16.7%
2200	Support Services-Instruct	4,413,891	7,710,594	7,399,649	8,186,492	786,843	10.6%
2300	Support Serv-Gen Admin	4,553,539	4,394,835	3,977,363	4,703,064	725,701	18.2%
2400	Support Serv-Schl Admin	13,378,542	14,317,039	14,323,674	14,136,914	(186,760)	-1.3%
2500	Support Services-Business	2,487,544	2,837,329	3,578,640	3,991,241	412,601	11.5%
2600	Support Serv-Central	13,173,190	8,303,250	9,131,059	9,129,552	(1,507)	0.0%
2900	Other Supporting Services	0	0	0	0	0	0.0%
3000	Community Services	204,683	315,970	301,780	342,347	40,567	13.4%
4100	Payments Other Gov Units	8,782,849	9,006,148	11,284,138	10,625,000	(659,138)	-5.8%
TOTAL EXPENDITURES - BY FUNCTION		\$174,748,811	\$175,662,792	\$179,182,550	\$184,862,411	\$5,679,861	3.2%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL EDUCATION FUND 17
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
41	Local	\$19,589,570	\$18,828,633	\$17,666,386	\$17,666,386	\$0	0.0%
43	State	13,916,567	14,347,055	13,460,000	14,957,309	1,497,309	11.1%
44	Federal	4,153,572	4,187,588	3,425,000	3,475,000	50,000	1.5%
TOTAL REVENUES		\$37,659,709	\$37,363,276	\$34,551,386	\$36,098,695	\$1,547,309	4.5%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
51	Salaries	\$37,633,797	\$36,290,926	\$38,182,033	\$37,929,448	\$1,891,107	5.2%
52	Employee Benefits	14,776,683	14,431,387	15,026,758	16,073,320	1,046,562	7.0%
53	Purchased Services	1,213,439	1,418,186	1,203,427	254,920	-948,507	-78.8%
54	Supplies & Materials	163,568	245,708	352,527	358,936	6,409	1.8%
55	Capital Outlay	12,210	5,980	15,300	20,300	5,000	32.7%
56	Other Objects	7,247,675	7,030,489	5,769,728	6,817,000	1,047,272	18.2%
TOTAL EXPENDITURES - BY OBJECT		\$61,047,372	\$59,422,676	\$60,549,773	\$61,453,924	\$3,047,843	5.0%
NET SURPLUS/(DEFICIT)		(\$23,387,663)	(\$22,059,400)	(\$25,998,387)	(\$25,355,229)	(\$1,500,534)	6.8%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
1100	Regular K-12 Programs	\$214	\$24,675	\$4,180	\$1,000	-\$20,495	0.0%
1125	Pre-K Programs	456,455	679,615	656,144	575,870	-80,274	-12.2%
1200	Special Ed Programs K-12	43,216,429	40,355,376	40,716,466	41,723,344	1,006,878	2.5%
1400	CTE Programs	1,127,406	1,091,688	1,285,851	1,198,637	-87,214	-6.8%
1600	Summer School Programs	250,146	339,247	284,560	4,397	-280,163	-98.5%
2100	Support Services-Pupil	13,807,984	13,898,757	14,574,772	14,893,689	318,917	2.2%
2200	Support Services-Instruct	20,812	19,553		49,000	49,000	0.0%
2300	Support Serv-Gen Admin	900,446	1,502,893	1,766,031	2,724,929	958,898	54.3%
2400	Support Serv-Schl Admin	949,896	1,174,046	1,206,557	177,790	-1,028,767	-85.3%
2600	Support Serv-Central	0	-2,945			0	0.0%
3000	Community Services	98,100	128,006	54,212	105,268	51,056	94.2%
4100	Payments Other Gov Units	219,484	211,765	1,000		-1,000	0.0%
TOTAL EXPENDITURES - BY FUNCTION		\$61,047,372	\$59,422,676	\$60,549,773	\$61,453,924	\$886,836	1.5%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
GRANTS FUND 18
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17 BUDGET	FY 16 VS FY 17	% CHG
					Forecasted Actuals			
41	Local	\$9,595	\$52,820	\$30,000	\$92,505	\$30,000	\$0	0.0%
42	Flow-Through	665,114	146,437	113,989	80,000	15,974	(98,015)	-86.0%
43	State	11,091,944	10,590,581	11,280,032	11,154,213	11,886,700	606,668	5.4%
44	Federal	26,939,311	26,436,566	28,043,354	28,064,029	30,005,196	1,961,842	7.0%
TOTAL REVENUES - BY SOURCE		\$38,705,964	\$37,226,404	\$39,467,375	\$39,390,747	\$41,937,870	\$2,470,495	6.3%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17 BUDGET	FY 16 VS FY 17	% CHG
					Forecasted Actuals			
51	Salaries	\$16,190,512	\$15,999,705	\$18,303,669	\$18,091,106	\$17,931,185	(\$372,484)	-2.0%
52	Employee Benefits	8,715,910	8,820,623	11,539,058	11,268,128	9,938,607	(1,600,451)	-13.9%
53	Purchased Services	9,679,138	7,598,036	7,310,005	8,524,660	9,553,408	2,243,403	30.7%
54	Supplies & Materials	2,149,116	2,596,702	2,620,618	1,654,389	4,106,827	1,486,209	56.7%
55	Capital Outlay	1,586,615	2,343,945	311,169	479,375	342,088	30,919	9.9%
56	Other Objects	501,650	3,170	0	0	10,000	10,000	0.0%
TOTAL EXPENDITURES - BY OBJECT		\$38,822,941	\$37,362,181	\$40,084,519	\$40,017,659	\$41,882,115	\$1,797,596	4.5%
NET SURPLUS/(DEFICIT)		(\$116,977)	(\$135,777)	(\$617,144)	(\$626,911)	\$55,755	\$672,899	-109.0%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17	FY 16 VS FY 17	% CHG
					BUDGET		
1100	Regular K-12 Programs	\$1,162,734	\$506,089	\$24,075,404	\$852,686	(\$23,222,718)	-96.5%
1125	Pre-K Programs	6,126,769	5,848,338	0	7,073,582	7,073,582	0.0%
1200	Special Ed Programs K-12	6,356,241	12,927,975	0	10,682,430	10,682,430	0.0%
1300	Adult Education Programs	192,641	164,834	0	164,823	164,823	0.0%
1400	CTE Programs	105,014	150,119	0	62,171	62,171	0.0%
1500	Interscholastic Programs	0	20,006	0	0	0	0.0%
1600	Summer School Programs	323,034	300,020	0	617,111	617,111	0.0%
1800	Bilingual Education	381,790	455,227	0	1,127,372	1,127,372	0.0%
1900	Truants Alternative	686,851	651,856	0	651,856	651,856	0.0%
2100	Support Services-Pupil	566,238	633,219	648,667	570,252	(78,415)	-12.1%
2200	Support Services-Instruct	9,381,506	5,114,086	3,714,595	6,594,225	2,879,630	77.5%
2300	Support Serv-Gen Admin	2,292,583	2,052,261	2,481,058	2,315,409	(165,649)	-6.7%
2400	Support Serv-Schl Admin	33,700	37,878	0	64,638	64,638	0.0%
2500	Support Services-Business	1,510,137	1,801,801	1,440,183	2,103,000	662,817	46.0%
2600	Support Serv-Central	756,765	952,621	1,214,435	1,468,561	254,126	20.9%
2900	Other Supporting Services	2,645,424	387,397	613,059	539,005	(74,054)	-12.1%
3000	Community Services	2,852,449	2,467,779	4,410,199	3,523,711	(886,488)	-20.1%
4100	Payments Other Gov Units	3,449,065	2,890,675	1,486,919	3,471,283	1,984,364	133.5%
TOTAL EXPENDITURES - BY FUNCTION		\$38,822,941	\$37,362,181	\$40,084,519	\$41,882,115	\$1,797,596	4.5%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
NUTRITION SERVICES FUND 19
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
41	Local	\$1,386,011	\$1,440,083	\$1,323,727	\$871,382	\$687,745	(\$635,982)	-48.0%
43	State	189,200	92,213	200,000	602,547	92,213	(107,787)	-53.9%
44	Federal	10,456,113	11,099,190	10,300,000	12,167,925	12,415,430	2,115,430	20.5%
TOTAL REVENUES - BY SOURCE		\$12,031,324	\$12,631,486	\$11,823,727	\$13,641,854	\$13,195,388	\$1,371,661	10.9%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
51	Salaries	\$4,396,720	\$3,529,216	\$3,190,681	\$3,045,345	\$3,276,097	\$85,416	2.7%
52	Employee Benefits	1,569,619	1,056,720	1,931,770	1,526,176	1,386,953	(544,817)	-28.2%
53	Purchased Services	234,269	278,366	234,000	338,528	340,382	106,382	45.5%
54	Supplies & Materials	6,550,034	7,254,528	5,685,000	7,983,226	7,724,793	2,039,793	35.9%
55	Capital Outlay	185,440	15,900	100,000	4,272	206,000	106,000	106.0%
56	Other Objects	19,289	19,533	20,000	42,523	23,700	3,700	18.5%
TOTAL EXPENDITURES - BY OBJECT		\$12,955,371	\$12,154,263	\$11,161,451	\$12,940,069	\$12,957,925	\$1,796,474	14.8%
NET SURPLUS/(DEFICIT)		(\$924,047)	\$477,223	\$662,276	\$701,785	\$237,463	(\$424,813)	-89.0%
7100	Other Sources/Fund Trf In	\$0	\$983	\$0	\$0	\$0	0	0.0%
8100	Other (Uses)/Fund Trf Out	\$0	(\$1,361,529)	\$0	\$0	\$0	0	0.0%
NET SOURCES (USES) FUND TRFS		\$0	(\$1,360,546)	\$0	\$0	\$0	\$0	0.0%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
1100	Regular K-12 Programs	\$194,146	\$19,796	\$0	\$0	\$0	0.0%
2400	Support Serv-Schl Admin	1,303,628	302,356	454,873	288,206	(166,667)	-36.6%
2500	Support Services-Business	11,450,744	11,818,499	10,696,703	12,659,499	1,962,796	18.3%
2600	Support Serv-Central	6,853	13,612	9,875	10,220	345	3.5%
TOTAL EXPENDITURES - BY FUNCTION		\$12,955,371	\$12,154,263	\$11,161,451	\$12,957,925	\$1,796,474	14.8%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
OPERATIONS MAINTENANCE FUND 20
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
41	Local	26,953,403	24,324,045	24,138,029	24,147,899	24,533,563	(\$186,016)	-0.8%
43	State	17,308	499,034	0	14,000	0	0	0
44	Federal	0	0	0	0	0	0	0
TOTAL REVENUES - BY SOURCE		\$26,970,711	\$24,823,079	\$24,138,029	\$24,161,899	\$24,533,563	(\$186,016)	-0.8%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
51	Salaries	\$3,285,336	\$3,455,919	\$3,469,271	\$2,967,999	\$3,140,358	(\$328,913)	-9.5%
52	Employee Benefits	760,721	802,198	754,852	681,103	741,957	(12,895)	-1.7%
53	Purchased Services	12,810,137	11,702,834	11,838,639	12,467,186	12,438,343	599,704	5.1%
54	Supplies & Materials	7,423,927	7,616,337	6,577,685	7,660,320	7,958,644	1,380,959	21.0%
55	Capital Outlay	1,717,431	2,575,236	1,410,000	1,881,926	2,061,000	651,000	46.2%
56	Other Objects	107,502	63,748	20,000	102,130	37,329	17,329	86.6%
TOTAL EXPENDITURES - BY OBJECT		\$26,105,054	\$26,216,272	\$24,070,447	\$25,760,664	\$26,377,631	\$2,307,184	9.6%
NET SURPLUS/(DEFICIT)		\$865,657	(\$1,393,193)	\$67,582	(\$1,598,765)	(\$1,844,068)	(\$2,493,200)	179.0%
7100	Other Sources/Fund Trf In	\$487,347	\$516,295	\$10,400,000	\$10,430,522	\$400,000	(\$10,000,000)	-96.2%
8100	Other (Uses)/Fund Trf Out	0	0	0	0	0	\$0	0.0%
NET SOURCES (USES) FUND TRFS		\$487,347	\$516,295	\$10,400,000	\$10,430,522	\$400,000	(\$10,000,000)	-1936.9%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
1100	Regular K-12 Programs	\$0	\$413,226	\$0	\$0	\$0	0.0%
2500	Support Services-Business	26,098,201	25,792,634	24,060,572	25,954,969	1,894,397	7.9%
2600	Support Serv-Central	6,853	10,412	9,875	0	(9,875)	-100.0%
2900	Other Supporting Services	0	0	0	422,662	422,662	0.0%
TOTAL EXPENDITURES - BY FUNCTION		\$26,105,054	\$26,216,272	\$24,070,447	\$26,377,631	\$2,307,184	8.8%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
TRANSPORTATION FUND 40
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17 BUDGET	FY 16 VS FY 17	% CHG
					Forecasted Actuals			
41	Local	\$10,681,404	\$12,762,527	\$17,748,767	\$18,048,767	\$17,943,660	\$194,893	1.1%
43	State	13,493,180	13,416,855	12,967,953	12,442,161	13,500,000	532,047	4.1%
TOTAL REVENUES - BY SOURCE		\$24,174,584	\$26,179,382	\$30,716,720	\$30,490,928	\$31,443,660	\$726,940	2.4%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17 BUDGET	FY 16 VS FY 17	% CHG
					Forecasted Actuals			
51	Salaries	\$7,775,883	\$8,405,887	\$7,713,592	\$7,595,505	\$7,709,575	(\$4,017)	-0.1%
52	Employee Benefits	3,919,511	4,128,296	3,724,098	3,623,920	4,587,876	863,778	23.2%
53	Purchased Services	3,710,084	3,885,458	4,307,138	2,747,952	4,252,200	(54,938)	-1.3%
54	Supplies & Materials	3,992,646	3,611,077	3,754,698	4,110,971	3,114,000	(640,698)	-17.1%
55	Capital Outlay	1,180,743	2,248,872	1,602,000	3,836,250	38,000	(1,564,000)	-97.6%
TOTAL EXPENDITURES - BY OBJECT		\$20,578,867	\$22,279,590	\$21,101,526	\$21,914,598	\$19,701,651	(\$1,399,875)	-6.6%
NET SURPLUS/(DEFICIT)		\$3,595,717	\$3,899,792	\$9,615,194	\$8,576,330	\$11,742,009	\$2,126,815	22.1%
7100	Other Sources/Fund Trf In	\$0	\$36,861	\$0	\$0	\$0	\$0	0.0%
8100	Other (Uses)/Fund Trf Out	\$0	(\$44,515)	(\$10,000,000)	(\$10,000,000)	\$0	\$10,000,000	-100.0%
NET SOURCES (USES) FUND TRFS		\$0	(\$7,654)	(\$10,000,000)	(\$10,000,000)	\$0	\$10,000,000	-100.0%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17	FY 16 VS FY 17	% CHG
					BUDGET		
2100	Support Services-Pupil	\$90,037	\$88,609	\$82,497	\$139,101	\$56,604	68.6%
2400	Support Serv-Schl Admin	0	0	1,189,703	0	(1,189,703)	-100.0%
2500	Support Services-Business	20,488,830	22,190,981	19,829,326	18,362,748	(1,466,578)	-7.4%
2900	Other Supporting Services	0	0	0	1,199,802	1,199,802	0.0%
TOTAL EXPENDITURES - BY FUNCTION		\$20,578,867	\$22,279,590	\$21,101,526	\$19,701,651	(\$1,399,875)	-6.6%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
RETIREMENT FUNDS 50/51
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17 BUDGET	FY 16 VS FY 17	% CHG
					Forecasted Actuals			
41	Local - IMRF	\$2,577,873	\$2,791,502	\$3,714,422	\$4,157,094	\$3,978,895	\$264,473	7.1%
41	Local - FICA/Medicare	4,187,341	4,438,874	3,454,670	3,232,270	3,677,468	222,798	6.4%
TOTAL REVENUES - BY SOURCE		\$6,765,214	\$7,230,376	\$7,169,092	\$7,389,364	\$7,656,363	\$487,271	6.8%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17 BUDGET	FY 16 VS FY 17	% CHG
					Forecasted Actuals			
52	Employee Benefits - IMRF	\$3,786,383	\$3,491,096	\$2,987,029	\$3,031,980	\$2,783,850	(\$203,179)	-6.8%
52	Employee Benefits - FICA/Medicare	4,332,951	4,339,780	4,385,850	4,301,478	4,511,489	125,639	2.9%
TOTAL EXPENDITURES - BY OBJECT		\$8,119,334	\$7,830,876	\$7,372,879	\$7,333,458	\$7,295,339	(\$77,540)	-1.1%
NET SURPLUS/(DEFICIT)		(\$1,354,120)	(\$600,500)	(\$203,787)	\$55,906	\$361,024	(\$396,713)	66.1%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS	% CHG
						FY 17	
1100	Regular K-12 Programs	\$1,271,812	\$1,127,088	\$1,300,104	\$1,283,600	(\$16,504)	-1.3%
1125	Pre-K Programs	30,624	49,564	17,732	33,505	15,773	89.0%
1200	Special Ed Programs K-12	1,271,923	1,041,103	1,078,838	842,069	(236,769)	-21.9%
1300	Adult Education Programs	9,634	3,905	805	1,464	659	81.9%
1400	CTE Programs	59,448	58,028	67,197	63,348	(3,849)	-5.7%
1500	Interscholastic Programs	73,525	82,194	31,996	27,192	(4,804)	-15.0%
1600	Summer School Programs	75,741	92,545	64,115	62,625	(1,490)	-2.3%
1700	Driver Education Prog	9,488	8,127	1,967	2,138	171	8.7%
1800	Bilingual Education	117,593	116,088	134,410	143,254	8,844	6.6%
1900	Truants Alternative	81,046	74,796	66,578	73,491	6,913	10.4%
2100	Support Services-Pupil	377,674	427,374	336,807	499,358	162,551	48.3%
2200	Support Services-Instruct	169,243	197,845	185,911	187,576	1,665	0.9%
2300	Support Serv-Gen Admin	181,074	176,659	165,751	250,298	84,547	51.0%
2400	Support Serv-Schl Admin	777,110	806,773	715,361	630,429	(84,932)	-11.9%
2500	Support Services-Business	3,008,107	2,975,531	2,580,355	2,490,698	(89,657)	-3.5%
2600	Support Serv-Central	585,821	557,483	592,824	599,133	6,309	1.1%
2900	Other Supporting Services	0	0	0	72,504	72,504	0.0%
3000	Community Services	19,471	36,072	32,128	32,657	529	1.6%
TOTAL EXPENDITURES - BY FUNCTION		\$8,119,334	\$7,831,175	\$7,372,879	\$7,295,339	(\$77,540)	-1.1%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
WORKING CASH FUND 70
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS	
							FY 17	% CHG
41	Local	\$1,632,312	\$1,162,192	\$1,736,617	\$1,285,135	\$1,102,053	(\$634,564)	-36.5%
TOTAL REVENUES - BY SOURCE		\$1,632,312	\$1,162,192	\$1,736,617	\$1,285,135	\$1,102,053	(\$634,564)	-36.5%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS	
							FY 17	% CHG
8100	Other Uses/Fund Transfers	\$497,631	\$233,018	\$500,000	\$200,000	\$500,000	\$0	0.0%
NET SOURCES (USES) FUND TRFS		\$497,631	\$233,018	\$500,000	\$200,000	\$500,000	\$0	0.0%
NET SURPLUS/(DEFICIT)		\$1,134,681	\$929,174	\$1,236,617	\$1,085,135	\$602,053	(\$634,564)	-68.3%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY	
						17	% CHG
8100	Transfers to Various Funds	\$497,631	\$233,018	\$500,000	\$500,000	\$0	0.0%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
TORT LIABILITY FUND 80
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
41	Local	\$6,871,140	\$6,372,771	\$5,935,860	\$6,073,172	\$6,289,759	\$353,899	6.0%
TOTAL REVENUES - BY SOURCE		\$6,871,140	\$6,372,771	\$5,935,860	\$6,073,172	\$6,289,759	\$353,899	6.0%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
51	Salaries	\$479,444	\$509,886	\$518,252	\$513,814	\$759,870	\$241,618	46.6%
52	Employee Benefits	98,041	105,233	101,014	102,664	188,093	87,079	86.2%
53	Purchased Services	6,075,390	6,022,571	7,058,234	6,318,438	6,374,656	(683,578)	-9.7%
54	Supplies & Materials	3,565	0	0	0	0	0	0.0%
55	Capital Outlay	0	11,220	0	1,395,426	0	0	0.0%
56	Other Objects	45,000	0	30,000	72,600	45,000	15,000	50.0%
TOTAL EXPENDITURES - BY OBJECT		\$6,701,440	\$6,648,910	\$7,707,500	\$8,402,942	\$7,367,619	#####	-4.4%
NET SURPLUS/(DEFICIT)		\$169,700	(\$276,139)	(\$1,771,640)	(\$2,329,771)	(\$1,077,860)	\$693,780	-39.2%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
1100	Regular K-12 Programs	\$1,971	\$0	\$0	\$0	\$0	0.0%
1500	Interscholastic Programs	32,552	0	70,985	0	(70,985)	0.0%
2300	Support Serv-Gen Admin	280,297	261,587	288,226	7,367,619	7,079,393	2456.2%
2400	Support Serv-Schl Admin	237,345	257,751	261,773	0	(261,773)	0.0%
2500	Support Services-Business	6,136,798	6,119,162	7,076,641	0	(7,076,641)	-100.0%
2600	Support Serv-Central	12,477	10,410	9,875	0	(9,875)	0.0%
TOTAL EXPENDITURES - BY FUNCTION		\$6,701,440	\$6,648,910	\$7,707,500	\$7,367,619	(\$339,881)	-4.4%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FY 17 BUDGET BY FUND CAPITAL FUNDS

Capital Funds are used to account for capital projects such acquisition or construction of capital assets or for the long-term debt service principal and interest payments and will most likely cross fiscal years/multi-year projects.

Capital Funds include:

Fund 30	Debt Service
Fund 60	Capital Projects
Fund 90	Life & Safety Projects

CAPITAL FUNDS DESCRIPTION

FUND 30 - DEBT SERVICE

Accounts for the resources accumulated and payments made for the principal and interest on long-term general obligation debt.

FUND 60 - CAPITAL PROJECTS

Accounts for activity in the Board-seeded capital improvements fund and the bond proceeds from the April 2013 and February 2015 issuances. The fund was created by a general fund reserve transfer of \$30 million.

FUND 90 - LIFE SAFETY

Accounts for the resources accumulated and payments made to address ROE mandated life safety projects. During February 2015, \$19.9 million of bond proceeds are reflected in this fund that will be spent down in subsequent years.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE FUNDS 30
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
41	Local	\$15,099,679	\$11,336,621	\$13,395,569	\$13,428,325	\$15,954,220	\$4,617,599	34.5%
TOTAL REVENUES - BY SOURCE		\$15,099,679	\$11,336,621	\$13,395,569	\$13,428,325	\$15,954,220	\$4,617,599	34.5%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16 Forecasted Actuals	FY 17 BUDGET	FY 16 VS FY 17	% CHG
56	Other Objects	\$17,452,250	\$14,315,000	\$13,541,637	\$13,550,526	\$16,209,125	\$2,667,488	19.7%
TOTAL EXPENDITURES - BY OBJECT		\$17,452,250	\$14,315,000	\$13,541,637	\$13,550,526	\$16,209,125	\$2,667,488	19.7%
NET SURPLUS/(DEFICIT)		(\$2,352,571)	(\$2,978,379)	(\$146,068)	(\$122,201)	(\$254,905)	\$1,950,111	-1335.1%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17 BUDGET	FY 16 VS FY 17	% CHG
5100	Interest on ST Debt	\$3,252,250	\$3,015,000	\$2,930,837	\$8,581,351	\$5,650,514	192.8%
5200	Interest on LT Debt	\$14,200,000	\$11,300,000	\$10,610,800	\$7,627,774	(\$2,983,026)	-28.1%
TOTAL EXPENDITURES - BY FUNCTION		\$17,452,250	\$14,315,000	\$13,541,637	\$16,209,125	\$2,667,488	19.7%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS FUND 60
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17	FY 16 VS FY	% CHG
					Forecasted Actuals			
41	Local Revenue	\$239,322	\$3,556,883	\$3,069,151	\$3,270,374	\$175,000	(\$2,894,151)	-94.3%
44	Federal Revenue	0	500,000	0	0	0	0	0.0%
TOTAL REVENUES - BY SOURCE		\$239,322	\$4,056,883	\$3,069,151	\$3,270,374	\$175,000	(\$2,894,151)	-94.3%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17	FY 16 VS FY	% CHG
					Forecasted Actuals			
51	Salaries	\$0	\$0	\$289,545	\$267,709	\$734,127	\$444,582	153.5%
52	Employee Benefits	0	0	50,473	52,285	169,225	118,752	235.3%
53	Purchased Services	2,117,791	3,588,050	2,885,900	3,434,489	1,320,957	(1,564,943)	-54.2%
54	Supplies & Materials	4,624	73,261	0	155,783	0	0	0.0%
55	Capital Outlay	44,447,354	42,201,913	47,000,000	43,987,977	26,303,957	(20,696,043)	-44.0%
TOTAL EXPENDITURES - BY OBJECT		\$46,569,769	\$45,863,224	\$50,225,918	\$47,898,244	\$28,528,266	(\$21,697,652)	-43.2%
NET SURPLUS/(DEFICIT)		(\$46,330,447)	(\$41,806,341)	(\$47,156,767)	(\$44,627,869)	(\$28,353,266)	\$18,803,501	-39.9%
7100	Other Sources/Fund Transfers	\$25,000,000	\$39,270,049	\$0	\$28,700,000	\$0	\$0	0.0%

EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17	FY 16 VS FY	% CHG
					BUDGET		
2500	Support Services-Business	\$46,569,769	\$45,863,224	\$50,225,918	\$28,528,266	(\$21,697,652)	-43.2%

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
HEALTH LIFE SAFETY FUND 90
FY 14 ACTUALS - FY 17 BUDGET

REVENUES BY SOURCE

Source	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17 BUDGET	FY 16 VS FY 17	% CHG
					Forecasted Actuals			
41	Local	\$1,807,756	\$1,985,273	\$1,978,620	\$2,045,096	\$2,039,106	\$60,486	3.1%
43	State	52,330	22,450	0	0	0	0	0.0%
TOTAL REVENUES - BY SOURCE		\$1,860,086	\$2,007,723	\$1,978,620	\$2,045,096	\$2,039,106	\$60,486	3.1%

EXPENDITURES BY OBJECT

Obj	Description	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 16	FY 17 BUDGET	FY 16 VS FY 17	% CHG
					Forecasted Actuals			
51	Salaries	\$173,217	\$305,769	\$213,590	\$364,183	\$553,201	\$339,611	159.0%
52	Employee Benefits	41,107	59,802	42,526	67,722	131,970	89,444	210.3%
53	Purchased Services	228,849	574,149	175,000	1,119,716	200,000	25,000	14.3%
54	Supplies & Materials	28,055	6,450	0	5,750	0	0	0.0%
55	Capital Outlay	2,519,156	3,142,881	2,500,000	3,333,170	10,232,255	7,732,255	309.3%
TOTAL EXPENDITURES - BY OBJECT		\$2,990,384	\$4,089,051	\$2,931,116	\$4,890,541	\$11,117,426	\$8,186,310	279.3%

NET SURPLUS/(DEFICIT)	(\$1,130,298)	(\$2,081,328)	(\$952,496)	(\$2,845,445)	(\$9,078,320)	(\$8,125,824)	853.1%
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7100	Other Sources/Fund Transfers	\$0	\$20,000,000	\$0	\$0	\$0	\$0	0.0%
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EXPENDITURES BY FUNCTION

Func	Function Name	FY 14 Actual	FY 15 Actual	FY 16 Budget	FY 17	FY 16 VS FY 17	% CHG
					BUDGET		
2500	Support Services-Business	\$2,990,384	\$4,089,051	\$2,931,116	\$11,117,426	\$8,186,310	279.3%

Facilities Oversight Committee Dashboard

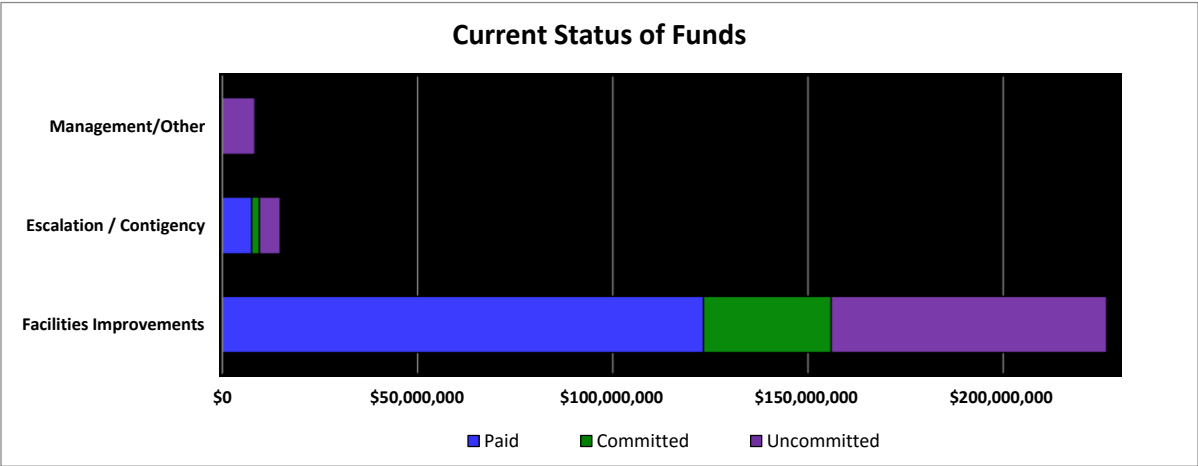
Current Status as of 4/22/2016

\$250,000,000		Paid	Committed	Uncommitted
	Totals	\$130,676,120	\$34,700,484	\$84,623,396
	% of Total	52.3%	13.9%	33.8%

Current Status					
	Current Status	% of Total	Paid	Committed	Uncommitted
Facilities Improvements	\$ 226,849,945	90.7%	\$ 123,198,128	\$ 32,715,498	\$ 70,936,319
Construction	\$ 211,476,718	84.6%	\$ 111,647,139	\$ 29,444,663	\$ 70,384,917
Architectural / Engineering	\$ 11,669,132	4.7%	\$ 9,765,674	\$ 3,080,127	\$ (1,176,670)
Testing Fees/Other	\$ 2,013,008	0.8%	\$ 1,075,303	\$ 170,822	\$ 766,883
Land Acquisition	\$ 1,691,087	0.7%	\$ 710,013	\$ 19,886	\$ 961,188
Escalation / Contingency	\$ 5,340,290	2.1%			\$ 5,340,290
Escalation	\$ -	0.0%			\$ -
Contingency	\$ 5,340,290	2.1%			\$ 5,340,290
Management/Other	\$ 17,809,765	7.1%	\$ 7,477,992	\$ 1,984,985	\$ 8,346,788
New School Land Acquisition	\$ 1,032,000	0.4%	\$ -	\$ -	\$ 1,032,000
Bond / Management Fees & RPS Salary	\$ 8,777,765	3.5%	\$ 5,006,529	\$ 1,981,535	\$ 1,789,700
Furniture	\$ 4,000,000	1.6%	\$ 2,467,263	\$ 2,050	\$ 1,530,687
Demolition	\$ 4,000,000	1.6%	\$ 4,200	\$ 1,400	\$ 3,994,400

Total Budget

	Total	Facilities Improvements	Escalation / Contingency	Management/Other
Paid	\$130,676,120	\$123,198,128	\$0	\$7,477,992
Committed	\$34,700,484	\$32,715,498	\$0	\$1,984,985
Uncommitted	\$84,623,396	\$70,936,319	\$5,340,290	\$8,346,788
Total	\$250,000,000	\$226,849,945	\$5,340,290	\$17,809,765



Projects in Process
as of 4/22/2016

	Design Estimate	Bid	Change Orders	Actual	Bid to Design Variance	Bid to Actual Variance	Actual to Design Variance	Paid to Date
Total	\$ 63,401,483	\$ 58,009,537	\$ 490,383	\$ 58,291,064	\$ (5,391,947)	\$ 281,527	\$ (5,110,420)	\$ 31,293,700

Project Description	# Bidders	Design Estimate	Bid	Change Orders	Actual	Bid to Design Variance	Bid to Actual Variance	Actual to Design Variance	Paid to Date	Substantial Completion
Auburn Interior Finishes		\$ 378,146	\$ 228,209.40	\$ -	\$ 228,209	\$ (149,937)	\$ -	\$ (149,937)	\$ 228,067.56	
Auburn/Guilford Boiler Replacement	3	\$ 3,140,208	\$ 3,516,000	\$ 84,901.03	\$ 3,600,901	\$ 375,792	\$ 84,901	\$ 460,693	\$ 2,985,029	Oct-15
Auburn ADA	4	\$ 193,349	\$ 193,349	\$ 16,811.00	\$ 210,160	\$ -	\$ 16,811	\$ 16,811	\$ 148,395	Dec-15
Auburn Abatement		\$ 42,430	\$ 9,400	\$ 650.00	\$ 10,050	\$ (33,030)	\$ 650	\$ (32,380)		Dec-15
Brookview Abatement	4	\$ 53,000	\$ 27,450	\$ -	\$ 27,450	\$ (25,550)	\$ -	\$ (25,550)		Aug-16
Hillman Abatement		\$ 90,532	\$ 9,600	\$ -	\$ 9,600	\$ (80,932)	\$ -	\$ (80,932)		Aug-16
Hillman Addition	5	\$ 3,680,190	\$ 3,573,400	\$ 35,595.00	\$ 3,608,595	\$ (107,190)	\$ 35,595	\$ (71,595)	\$ 2,824,896	Aug-16
Marsh Abatement	8	\$ 151,586	\$ 177,000	\$ -	\$ 177,000	\$ 25,414	\$ -	\$ 25,414		
Marsh Addition & Renovations	5	\$ 5,664,897	\$ 5,489,000	\$ 137,544.60	\$ 5,626,545	\$ (175,897)	\$ 137,545	\$ (38,352)	\$ 4,130,559	Aug-16
Marsh Interior Finishes		\$ 159,103	\$ 109,918			\$ (49,185)			\$ 109,918	Dec-15
East Interior Finishes		\$ 535,124	\$ 332,306	\$ -	\$ 332,306	\$ (202,818)	\$ -	\$ (202,818)	\$ 332,306	
Guilford Interior Finishes		\$ 744,255	\$ 187,068	\$ -	\$ 187,068	\$ (557,186)	\$ -	\$ (557,186)	\$ 187,068	
Jefferson Renovations	3	\$ 4,330,558	\$ 4,242,400	\$ 87,828.85	\$ 4,330,229	\$ (88,158)	\$ 87,829	\$ (329)	\$ 4,312,429	Sep-14
Jefferson Interior Finishes		\$ 565,167	\$ 335,248	\$ -	\$ 335,248	\$ (229,919)	\$ -	\$ (229,919)	\$ 335,246	
Eisenhower Interior Finishes		\$ 575,758	\$ 25,345	\$ -	\$ 25,345	\$ (550,414)	\$ -	\$ (550,414)	\$ 20,446	
Flinn Window Replacement	2	\$ 1,123,730	\$ 1,091,000	\$ -	\$ 1,091,000	\$ (32,730)	\$ -	\$ (32,730)	\$ 22,282	Aug-16
Flinn Abatement/Removal Windows	6	\$ 201,000	\$ 201,000	\$ -	\$ 201,000	\$ -	\$ -	\$ -		Aug-16
Kennedy Pool	3	\$ 1,022,000	\$ 1,022,000	\$ 44,579.43	\$ 1,066,579	\$ -	\$ 44,579	\$ 44,579	\$ 783,379	Jan-16
Kennedy Window Replacement	2	\$ 816,314	\$ 800,000	\$ (10,000.00)	\$ 790,000	\$ (16,314)	\$ (10,000)	\$ (26,314)	\$ 24,921	Aug-16
Kennedy Abatement/Removal Windows	7	\$ 183,750	\$ 183,750		\$ 183,750	\$ -	\$ -	\$ -		Aug-16
Lincoln Window Replacement	4	\$ 2,205,496	\$ 2,196,794	\$ (41,295.00)	\$ 2,155,499	\$ (8,702)	\$ (41,295)	\$ (49,997)	\$ 928,047	Aug-16
Lincoln Window Abatement	7	\$ 250,895	\$ 244,850	\$ -	\$ 244,850	\$ (6,045)	\$ -	\$ (6,045)	\$ 154,411	Aug-16
Lincoln MEP	4	\$ 1,940,571	\$ 1,960,923		\$ 1,960,923	\$ 20,352	\$ -	\$ 20,352		Aug-16
West Window Abatement/Removal	8	\$ 328,842	\$ 252,900	\$ -	\$ 252,900	\$ (75,942)	\$ -	\$ (75,942)	\$ 166,600	Aug-16
West Window Replacement	3	\$ 2,139,336	\$ 2,080,000	\$ (3,064.00)	\$ 2,076,936	\$ (59,336)	\$ (3,064)	\$ (62,400)	\$ 1,021,876	Aug-16
West MEP	5	\$ 2,155,757	\$ 1,827,400.00	\$ -	\$ 1,827,400	\$ (328,357)	\$ -	\$ (328,357)		Sep-16
West Interior Finishes		\$ 276,854	\$ 177,119	\$ -	\$ 177,119	\$ (99,735)	\$ -	\$ (99,735)	\$ 176,769	
Carlson Interior Finishes		\$ 201,635	\$ 5,446						\$ 5,446	
Froberg Interior Finishes		\$ 159,881	\$ 161,266	\$ -	\$ 161,266	\$ 1,385	\$ -	\$ 1,385	\$ 161,266	
Gregory Addition/MEP/Window/Site		\$ 5,643,370	\$ 5,479,000		\$ 5,479,000	\$ (164,370)	\$ -	\$ (164,370)	\$ 61,201	Mar-17
Hillman Interior Finishes		\$ 315,196	\$ 135,206		\$ 135,206	\$ (179,990)	\$ -	\$ (179,990)	\$ 72,322	
Johnson Interior Finishes		\$ 180,232	\$ 12,314	\$ -	\$ 12,314	\$ (167,919)	\$ -	\$ (167,919)	\$ 12,314	
Lathrop Interior Finishes		\$ 178,760	\$ 36,543	\$ -	\$ 36,543	\$ (142,217)	\$ -	\$ (142,217)	\$ 7,917	
Nashold Interior Finishes		\$ 237,471	\$ 65,586						\$ 65,586	
RESA Interior Finishes		\$ 252,857	\$ 88,976		\$ 88,976	\$ (163,881)	\$ -	\$ (163,881)	\$ 88,976	
Riverdahl Interior Finishes		\$ 278,923	\$ 16,699		\$ 16,699	\$ (262,224)	\$ -	\$ (262,224)	\$ 16,700	Aug-17
Riverdahl Addition/MEP	6	\$ 2,449,766	\$ 2,597,000		\$ 2,597,000	\$ 147,234	\$ -	\$ 147,234	\$ 25,575	Jan-17
Riverdahl Abatement	3	\$ 57,295	\$ 19,400		\$ 19,400	\$ (37,895)	\$ -	\$ (37,895)		Aug-16
Rolling Green Interior Finishes		\$ 393,079	\$ 15,389		\$ 15,389	\$ (377,691)	\$ -	\$ (377,691)		Aug-17
Spring Creek Interior Finishes		\$ 299,731	\$ 102,200		\$ 102,200	\$ (197,531)	\$ -	\$ (197,531)	\$ 102,221	Aug-16
Welsh Interior Finishes		\$ 225,929	\$ 50,006		\$ 50,006	\$ (175,922)	\$ -	\$ (175,922)	\$ 50,006	Aug-17
Welsh Addition & MEP Upgrade	4	\$ 6,071,850	\$ 5,895,000	\$ 86,215.96	\$ 5,981,216	\$ (176,850)	\$ 86,216	\$ (90,634)	\$ 2,830,342	Aug-16
Welsh Abatement	7	\$ 238,445	\$ 231,500		\$ 231,500	\$ (6,945)	\$ -	\$ (6,945)		Jun-16
WestView Abatement	8	\$ 128,481	\$ 124,470		\$ 124,470	\$ (4,011)	\$ -	\$ (4,011)		Aug-17
Westview Interior Finishes		\$ 157,629	\$ 27,906						\$ 27,906	Aug-16
Westview Addition/Window/MEP/Site	3	\$ 5,523,423	\$ 5,277,600	\$ 81,534.61	\$ 5,359,135	\$ (245,823)	\$ 81,535	\$ (164,289)	\$ 4,069,225	Aug-16
Whitehead Abatement			\$ 11,000.00	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 11,000		Aug-16
Whitehead Abatement	9	\$ 192,610	\$ 187,000.00	\$ 3,000.00	\$ 190,000	\$ (5,610)	\$ 3,000	\$ (2,610)	\$ 1,956,688	Aug-16
Whitehead Addition/MEP/Window	2	\$ 5,997,690	\$ 5,823,000.00	\$ (49,291.22)	\$ 5,773,709	\$ (174,690)	\$ (49,291)	\$ (223,981)	\$ 2,847,365	Aug-15
Locker Room Renovations (East, Aub, Guil, Flinn, Ken, West, Marsh)	6	\$ 1,268,382	\$ 1,154,000	\$ 15,372.90	\$ 1,169,373	\$ (114,382)	\$ 15,373	\$ (99,009)		
Moved from Projects not Started & In Design										

Projects in Design

as of 4/22/2016

	Estimated Design	Design		Construction	
	\$ 62,030,334	Start	Finish	Start	Finish
Beyer Paving	\$ 144,247	Jan-16	Apr-16	Jun-16	Aug-16
Bloom Abatement	\$ 123,560	May-15	Dec-16	Jun-17	Aug-17
Bloom Addition/ADA/MEP/Window/Site	\$ 2,381,061	May-15	Nov-16	Jun-17	Jan-18
Brookview Addition/ADA/MEP/Window	\$ 2,111,380	May-15	Dec-15	Jun-16	Jan-17
Carlson Abatement	\$ 25,100	May-15	Feb-17	Jun-16	Jul-16
Carlson Addition/MEP	\$ 1,900,850	May-15	Jan-17	May-17	Dec-17
Eisenhower MEP	\$ 360,121	May-15	Feb-16	Jun-16	Aug-16
Fairview Abatement	\$ 116,014	May-15	Oct-15	Jun-16	Aug-16
Fairview Window/MEP	\$ 1,183,912	May-15	Nov-15	Jun-16	Aug-16
Flinn ADA	\$ 36,487	May-15	Mar-16	Jun-16	Sep-16
Flinn MEP	\$ 2,114,760	May-15	Mar-16	Jun-16	Sep-16
Gegory Abatement	\$ 76,014	May-15	Mar-16	Jun-16	Sep-16
Haight Abatement	\$ 27,100	May-15	Mar-16	Jun-16	Dec-16
Haight Addition/MEP	\$ 1,658,360	May-15	Apr-16	Jun-18	Jan-19
Haskell Abatement	\$ 45,000	May-15	Mar-21	Jun-18	Sep-18
Haskell MEP/Window	\$ 202,419	May-15	Feb-18	Jun-18	Sep-18
Kennedy MEP	\$ 1,601,725	May-15	Apr-16	Jun-16	Sep-16
Lewis Lemon Addition	\$ 1,200,766	May-15	Oct-16	Jun-17	Jan-18
Lincoln Land Acquisition	\$ 993,888	Jun-15			
Marshall Abatement	\$ 46,900	May-15	May-16	Jun-16	Jul-16
Marshall MEP	\$ 605,824	May-15	Apr-16	Jun-18	Oct-18
Nashold Window/ADA/MEP/Site	\$ 961,262	May-15	Oct-16	Jun-17	Sep-17
Nashold Abatement	\$ 211,438	May-15	Mar-16	Jun-16	Sep-16
Nashold Paving	\$ 416,701	May-15	Oct-15	Jun-17	Sep-17
New School 1	\$ 18,899,388	Jan-16	Dec-16	Aug-16	Aug-18
New School 2	\$ 19,099,388	Apr-16	Feb-17	Mar-17	Aug-19
Rolling Green Abatement	\$ 192,100	May-15	Aug-16	Jun-17	Aug-17
Rolling Green Window/MEP	\$ 2,079,698	May-15	Aug-16	Jun-17	Sep-17
Summerdale Abatement	\$ 105,800	May-15	Mar-16	Jun-16	Sep-16
Summerdale Window/MEP	\$ 771,182	May-15	Mar-16	Jun-16	Sep-16
Washington Abatement/Removal Windows	\$ 332,000	May-15	Oct-15	Jun-16	Sep-16
Washington Window Replacement	\$ 716,902	May-15	Nov-15	Jun-16	Sep-16
Washington MEP	\$ 1,288,988	May-15	Nov-15	Jun-16	Oct-16

Moved from not started to Design

Projects Not Started

as of 4/22/2016

	Budgeted				
	\$ 4,638,924	Design		Construction	
Project Description	Budgeted	Start	Finish	Start	Finish
Auburn Auditorium	\$ 156,750	Jan-16	Apr-16	Jun-16	Sep-16
Barbour Interior Finishes	\$ 117,889	Mar-17	Jul-17	Jun-18	Aug-18
Beyer Abatement	\$ 15,040	Dec-17	May-18	Jun-18	Aug-18
Beyer Interior Finishes	\$ 74,416	Dec-17	May-18	Jun-18	Aug-18
Bloom Interior Finishes	\$ 256,283	Dec-19	Mar-20	Jun-20	Aug-20
Brookview Interior Finishes	\$ 82,552	Dec-19	Mar-20	Jun-20	Aug-20
Conklin Interior Finishes	\$ 203,589	Dec-17	Mar-18	Jun-18	Aug-18
Eisenhower Auditorium	\$ 52,975	Mar-17	Jun-17	Aug-17	Dec-17
Ellis Auditorium	\$ 52,975	Sep-16	Jan-17	Jun-17	Aug-17
Ellis Interior Finishes	\$ 148,102	Sep-16	Jan-17	Jun-17	Aug-17
Fairview Interior Finishes	\$ 211,718	Dec-19	Mar-20	Jun-20	Aug-20
Flinn Auditorium	\$ 52,250	Sep-15	Feb-16	Jun-16	Sep-16
Flinn Interior Finishes	\$ 229,616	Mar-18	Jun-18	Sep-18	May-19
Gregory Interior Finishes	\$ 95,040	Dec-20	Mar-21	Jun-21	Aug-21
Haight Interior Finishes	\$ 210,944	Dec-15	Mar-16	Jun-16	Aug-16
Haskell Interior Finishes	\$ 156,161	Dec-20	Mar-21	Jun-21	Aug-21
Kennedy Interior Finishes	\$ 508,864	Mar-18	Jun-18	Sep-18	May-19
Lewis Lemon Asbestos	\$ 1,200				
Lewis Lemon Interior Finishes	\$ 54,212	Dec-21	Mar-22	Jun-22	Aug-22
Lincoln Interior Finishes	\$ 486,574	Mar-17	Jun-17	Sep-17	May-18
Lincoln Auditorium	\$ 58,923	May-15	Oct-15	Jun-16	Aug-16
Marshall Auditorium	\$ 61,898	Jun-16	Dec-16	Jun-16	Aug-16
McIntosh Abatement	\$ 28,808	Jun-20	Dec-20	May-21	Aug-21
McIntosh Addition/MEP	\$ 277,000	Jun-20	Jan-21	Jun-21	Sep-21
Spring Creek Interior Finishes	\$ 293,855	Dec-20	Mar-21	Jun-21	Aug-21
Summerdale Interior Finishes	\$ 151,500	Dec-21	Mar-22	Jun-22	Aug-22
Washington Auditorium	\$ 61,876	Mar-16	Jun-16	Jun-16	Apr-17
Washington Interior Finishes	\$ 257,945	Mar-16	Jun-16	Sep-16	May-17
Whitehead Interior Finishes	\$ 279,971	Dec-16	Mar-17	Jun-17	Aug-17

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☐ Cash
☒ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2016 - June 30, 2017

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Rockford Public School District #205

District RCDT No:

04-101-2050-25

If your FY16 AFR states that you need to do a deficit reduction plan and your FY17 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Rockford Public School District #205, County of Winnebago and Boone,
State of Illinois, for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017.

WHEREAS the Board of Education of Rockford Public School District #205,
County of Winnebago and Boone, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 28 day of June, 20 16,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2016 and ending June 30, 2017.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each
be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 28
day of June, 20 16 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2016 ¹		56,304,317	(1,717,818)	2,136,725	15,500,989	2,541,446	86,036,831	30,730,081	9,339,530	17,758,693	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	110,840,124	24,533,563	15,954,220	17,943,660	7,656,363	175,000	1,102,053	6,289,759	2,039,106	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	15,974	0		0	0					
7	STATE SOURCES	3000	134,051,493	0	0	13,500,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	45,965,626	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		290,873,217	24,533,563	15,954,220	31,443,660	7,656,363	175,000	1,102,053	6,289,759	2,039,106	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	60,719,687	0	0	384,264	0	0		128,215	0	
11	Total Receipts/Revenues		351,592,904	24,533,563	15,954,220	31,827,924	7,656,363	175,000	1,102,053	6,417,974	2,039,106	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	191,353,298				2,532,686					
14	SUPPORT SERVICES	2000	91,735,468	26,377,631		19,701,651	4,729,996	28,528,266		7,367,619	11,117,426	
15	COMMUNITY SERVICES	3000	3,971,326	0		0	32,657					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	14,096,283	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	16,209,125	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		301,156,375	26,377,631	16,209,125	19,701,651	7,295,339	28,528,266		7,367,619	11,117,426	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	60,719,687	0	0	384,264	0	0		128,215	0	
21	Total Disbursements/Expenditures		361,876,062	26,377,631	16,209,125	20,085,915	7,295,339	28,528,266		7,495,834	11,117,426	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(10,283,158)	(1,844,068)	(254,905)	11,742,009	361,024	(28,353,266)	1,102,053	(1,077,860)	(9,078,320)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110	0									
27	Abatement of the Working Cash Fund ¹⁶	7110	0	0	0	0	0	0		0	0	
28	Transfer of Working Cash Fund Interest	7120	100,000	400,000	0	0	0	0		0	0	
29	Transfer Among Funds	7130	0	0		0						
30	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0	
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210	0	0	0	0		0	0	0	0	
36	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0	
37	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0	
38	Sale or Compensation for Fixed Assets ⁵	7300	0	0	0	0	0	0		0	0	
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0	
45	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0	
46	Total Other Sources of Funds ⁸		100,000	400,000	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							500,000			
52	Transfer Among Funds	8130	0	0		0						
53	Transfer of Interest ⁶	8140	0	0	0	0	0	0		0		
54	Transfer from Capital Projects Fund to O&M Fund	8150						0				
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									0	
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170									0	
57	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0				
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0				
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0				
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0				
61	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0				
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0				
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0				
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0				
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0								
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0								
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0								
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0								
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0								
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0								
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0								
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0								
73	Taxes Transferred to Pay for Capital Projects	8810	0	0								
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0								
75	Other Revenues Pledged to Pay for Capital Projects	8830	0	0								
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0								
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0	
78	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0	
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	500,000	0	0	
80	Total Other Sources/Uses of Fund		100,000	400,000	0	0	0	0	(500,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2017		46,121,159	(3,161,886)	1,881,820	27,242,998	2,902,470	57,683,565	31,332,134	8,261,670	8,680,373	
82												
83												
84	SUMMARY OF EXPENDITURES (by Major Object)											
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
85												
86	Object Name											
87	Salaries	100	172,356,754	3,140,358		7,709,575		734,127		759,870	553,201	185,253,885
88	Employee Benefits	200	67,404,670	741,957		4,587,876	7,295,339	169,225		188,093	131,970	80,519,130
89	Purchased Services	300	18,545,899	12,438,343	0	4,252,200		1,320,957		6,419,656	200,000	43,177,055
90	Supplies & Materials	400	20,882,697	7,958,644		3,114,000		0		0	0	31,955,341
91	Capital Outlay	500	1,947,735	2,061,000		38,000		26,303,957		0	10,232,255	40,582,947
92	Other Objects	600	19,568,620	37,329	16,209,125	0	0	0		0	0	35,815,074
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	450,000	0		0						450,000
95	Total Expenditures		301,156,375	26,377,631	16,209,125	19,701,651	7,295,339	28,528,266		7,367,619	11,117,426	417,753,432

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2016 ⁷		48,128,600	1,444,068	10,586,936	41,639,226	10,079,113	100,040,423	32,474,644	22,825,898	17,174,842
4	Total Direct Receipts & Other Sources ⁸		290,973,217	24,933,563	15,954,220	31,443,660	7,656,363	175,000	1,102,053	6,289,759	2,039,106
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	0	0	0	0	0	0		0	0
7	Interfund Loans Receivable (Repayment of Loans)	141	0	0		0			0		
8	Notes and Warrants Payable	433	0	0	0	0	0			0	0
9	Other Current Assets	199	0	0	0	0	0	0	0	0	0
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		290,973,217	24,933,563	15,954,220	31,443,660	7,656,363	175,000	1,102,053	6,289,759	2,039,106
12	Total Amount Available		339,101,817	26,377,631	26,541,156	73,082,886	17,735,476	100,215,423	33,576,697	29,115,657	19,213,948
13	Total Direct Disbursements & Other Uses ⁹		301,156,375	26,377,631	16,209,125	19,701,651	7,295,339	28,528,266	500,000	7,367,619	11,117,426
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141	0	0		0			0		
16	Interfund Loans Payable (Repayment of Loans)	411	0	0	0	0	0	0		0	0
17	Notes and Warrants Payable	433	0	0	0	0	0			0	0
18	Other Current Liabilities	499	0	0	0	0	0	0	0	0	0
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		301,156,375	26,377,631	16,209,125	19,701,651	7,295,339	28,528,266	500,000	7,367,619	11,117,426
21	ENDING CASH BALANCE ON HAND June 30, 2017 ⁷		37,945,442	0	10,332,031	53,381,235	10,440,137	71,687,157	33,076,697	21,748,038	8,096,522

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹	-	78,564,232	14,730,793	13,406,220	17,853,660	3,001,797	0	982,053	6,234,759	1,964,106
6	Leasing Purposes Levy ¹²	1130	0	0							
7	Special Education Purposes Levy	1140	15,712,846	0		0	3,662,468	0			
8	FICA and Medicare Only Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied by District		94,277,078	14,730,793	13,406,220	17,853,660	6,664,265	0	982,053	6,234,759	1,964,106
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ¹³	1230	12,483,818	8,322,545	2,500,000	0	971,098	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		12,483,818	8,322,545	2,500,000	0	971,098	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	426,495								
21	Regular Tuition from Other Districts (In State)	1312	331,032								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	58,155								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	1,837,427								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	27,875								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		2,680,984								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412				0					
44	Regular Transportation Fees from Other Sources (In State)	1413				30,000					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416				0					
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
48	Summer School Transportation Fees from Other Districts (In State)	1422				0					
49	Summer School Transportation Fees from Other Sources (In State)	1423				0					
50	Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
51	CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
52	CTE Transportation Fees from Other Districts (In State)	1432				0					
53	CTE Transportation Fees from Other Sources (In State)	1433				0					
54	CTE Transportation Fees from Other Sources (Out of State)	1434				0					

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					30,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	200,000	0	48,000	50,000	21,000	175,000	120,000	55,000	75,000
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		200,000	0	48,000	50,000	21,000	175,000	120,000	55,000	75,000
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	49,626								
71	Sales to Pupils - A la Carte	1613	430,619								
72	Sales to Pupils - Other (Describe & Itemize)	1614	100,000								
73	Sales to Adults	1620	17,000								
74	Other Food Service (Describe & Itemize)	1690	16,500								
75	Total Food Service		613,745								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	41,435	0							
78	Admissions - Other	1719	0	0							
79	Fees	1720	73,370	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		114,805	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbooks		0								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	380,225							
96	Contributions and Donations from Private Sources	1920	30,000	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	30,305								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	409,389	1,100,000	0	10,000	0	0	0	0	0
108	Total Other Revenue from Local Sources		469,694	1,480,225	0	10,000	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	110,840,124	24,533,563	15,954,220	17,943,660	7,656,363	175,000	1,102,053	6,289,759	2,039,106
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-Through Revenue from State Sources	2100	15,974	0		0	0				
112	Flow-Through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through Revenue (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	15,974	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid (Section 18-8.05)	3001	106,891,716	0	0	0	0	0		0	0
118	General State Aid Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		106,891,716	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	2,894,130			0					
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	3,977,060			0					
126	Special Education - Personnel	3110	5,517,676	0		0					
127	Special Education - Orphanage - Individual	3120	1,800,000			0					
128	Special Education - Orphanage - Summer Individual	3130	200,000			0					
129	Special Education - Summer School	3145	168,443			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		14,557,309	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0							
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0							
135	CTE - WECEP	3225	0	0							
136	CTE - Agriculture Education	3235	0	0							
137	CTE - Instructor Practicum	3240	0	0							
138	CTE - Student Organizations	3270	0	0							
139	CTE - Other (Describe & Itemize)	3299	0	0							
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	1,644,472				0				
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Education		1,644,472				0				
145	State Free Lunch & Breakfast	3360	92,213								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	223,555	0							
148	Adult Education (from ICCB)	3410	738,849	0	0	0	0	0	0	0	0
149	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		10,100,000	0				
152	Transportation - Special Education	3510	0	0		3,400,000	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		13,500,000	0				

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1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	209,106			0	0				
158	Early Childhood - Block Grant	3705	9,294,273	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	400,000	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		27,159,777	0	0	13,500,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	134,051,493	0	0	13,500,000	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
176	Federal Impact Aid	4001	15,000	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		15,000	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title VI - SEA Projects	4105	0	0		0	0				
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title VI - Other (Describe & Itemize)	4199	409,766	0		0	0				
191	Total Title VI		409,766	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	9,338,651				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	2,011,779				0				
197	Summer Food Service Admin/Program	4225	235,000				0				
198	Child and Adult Care Food Program	4226	0				0				
199	Fresh Fruit and Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	830,000				0				
201	Total Food Service		12,415,430				0				

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1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
202	TITLE I										
203	Title I - Low Income	4300	14,846,330	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	70,000	0		0	0				
211	Total Title I		14,916,330	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	1,620,000	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		1,620,000	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	283,560	0		0	0				
219	Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
220	Federal Special Education - IDEA Flow Through	4620	8,203,397	0		0	0				
221	Federal Special Education - IDEA Room & Board	4625	600,000	0		0	0				
222	Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal Special Education		9,086,957	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIIE Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	108,416	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology - Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology - Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Government Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds - VII	4876	0	0	0	0	0	0		0	0

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2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
255	Other ARRA Funds - VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds - IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds - X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds - Ed Job Fund Program	4880	0	0	0	0	0	0			
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	1,348,723	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	64,125			0	0				
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	636,535			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	38,706	0		0	0				
267	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	2,405,638	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	775,000	0		0	0				
271	Medicaid Matching Funds - Fee-For-Service Program	4992	2,100,000	0		0	0				
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	25,000	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		45,950,626	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	45,965,626	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		290,873,217	24,533,563	15,954,220	31,443,660	7,656,363	175,000	1,102,053	6,289,759	2,039,106

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	66,918,098	24,186,209	1,104,763	5,401,750	239,739	166,720	0	450,000	98,467,279
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	5,220,609	2,737,593	136,608	132,796	6,443	0	0	0	8,234,049
8	Special Education Programs (Functions 1200 - 1220)	1200	23,687,327	11,716,538	143,534	285,451	55,500	6,805,000	0	0	42,693,350
9	Special Education Programs Pre-K	1225	1,489,632	774,491	4,506	5,767	0	0	0	0	2,274,396
10	Remedial and Supplemental Programs K-12	1250	3,386,677	1,484,381	380,906	2,066,037	121,027	0	0	0	7,439,028
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	221,496	76,756	1,451	0	0	0	0	0	299,703
13	CTE Programs	1400	2,911,594	1,141,230	102,995	247,000	500,000	235,000	0	0	5,137,819
14	Interscholastic Programs	1500	1,258,766	205,379	69,123	167,384	30,000	7,000	0	0	1,737,652
15	Summer School Programs	1600	439,900	191,579	500	106,710	0	0	0	0	738,689
16	Gifted Programs	1650	4,203,110	1,503,254	66,800	57,000	0	0	0	0	5,830,164
17	Driver's Education Programs	1700	147,448	54,805	0	4,000	0	0	0	0	206,253
18	Bilingual Programs	1800	9,085,011	3,423,459	66,864	486,921	56,777	100	0	0	13,119,132
19	Truant Alternative & Optional Programs	1900	2,242,724	885,480	705,580	0	0	0	0	0	3,833,784
20	Pre-K Programs - Private Tuition	1910						1,342,000			1,342,000
21	Regular K-12 Programs Private Tuition	1911						0			0
22	Special Education Programs K-12 Private Tuition	1912						0			0
23	Special Education Programs Pre-K Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
26	Adult/Continuing Education Programs Private Tuition	1916						0			0
27	CTE Programs Private Tuition	1917						0			0
28	Interscholastic Programs Private Tuition	1918						0			0
29	Summer School Programs Private Tuition	1919						0			0
30	Gifted Programs Private Tuition	1920						0			0
31	Bilingual Programs Private Tuition	1921						0			0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
33	Total Instruction¹⁴	1000	121,212,392	48,381,154	2,783,630	8,960,816	1,009,486	8,555,820	0	450,000	191,353,298
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	2,412,336	853,041	653,207	29,347	0	0	0	0	3,947,931
37	Guidance Services	2120	4,720,145	1,664,781	28,900	64,195	4,000	0	0	0	6,482,021
38	Health Services	2130	3,338,522	1,263,739	4,600	97,287	9,800	3,000	0	0	4,716,948
39	Psychological Services	2140	2,006,800	656,796	65,440	47,000	0	0	0	0	2,776,036
40	Speech Pathology & Audiology Services	2150	3,212,745	1,196,474	53,100	56,276	0	0	0	0	4,518,595
41	Other Support Services - Pupils (Describe & Itemize)	2190	104,205	42,987	3,500	1,500	0	0	0	0	152,192
42	Total Support Services - Pupil	2100	15,794,753	5,677,818	808,747	295,605	13,800	3,000	0	0	22,593,723
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	5,122,192	2,268,960	2,068,187	702,698	42,000	15,000	0	0	10,219,037
45	Educational Media Services	2220	2,092,978	1,113,115	164,567	365,055	70,000	0	0	0	3,805,715
46	Assessment & Testing	2230	228,349	52,290	95,540	428,786	0	0	0	0	804,965
47	Total Support Services - Instructional Staff	2200	7,443,519	3,434,365	2,328,294	1,496,539	112,000	15,000	0	0	14,829,717
48	Support Services - General Administration										
49	Board of Education Services	2310	0	0	118,050	5,050	0	211,000	0	0	334,100
50	Executive Administration Services	2320	1,470,075	404,608	392,653	105,550	0	16,500	0	0	2,389,386
51	Special Area Administration Services	2330	3,872,079	1,367,676	452,408	145,550	11,200	9,000	0	0	5,857,913
52	Tort Immunity Services	2360 - 2370	212,440	42,987	884,750	14,826	7,000	0	0	0	1,162,003
53	Total Support Services - General Administration	2300	5,554,594	1,815,271	1,847,861	270,976	18,200	236,500	0	0	9,743,402
54	Support Services - School Administration										
55	Office of the Principal Services	2410	10,694,818	3,553,407	17,426	190,961	0	0	0	0	14,456,612
56	Other Support Services - School Administration (Describe & Itemize)	2490	161,492	49,444	0	0	0	0	0	0	210,936
57	Total Support Services - School Administration	2400	10,856,310	3,602,851	17,426	190,961	0	0	0	0	14,667,548
58	Support Services - Business										
59	Direction of Business Support Services	2510	150,000	20,000	0	0	0	0	0	0	170,000
60	Fiscal Services	2520	853,228	255,082	1,491,665	70,000	0	73,000	0	0	2,742,975

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
61	Operation & Maintenance of Plant Services	2540	75,090	11,464	0	0	0	0	0	0	86,554
62	Pupil Transportation Services	2550	0	0	1,829,899	0	0	0	0	0	1,829,899
63	Food Services	2560	2,931,931	1,358,310	340,382	7,746,793	206,000	23,700	0	0	12,607,116
64	Internal Services	2570	675,293	128,961	214,842	144,600	152,500	1,000	0	0	1,317,196
65	Total Support Services - Business	2500	4,685,542	1,773,817	3,876,788	7,961,393	358,500	97,700	0	0	18,753,740
66	Support Services - Central										
67	Direction of Central Support Services	2610	91,569	33,242	293,667	1,500	0	0	0	0	419,978
68	Planning, Research, Development & Evaluation Services	2620	367,290	88,986	62,860	40,060	0	100	0	0	559,296
69	Information Services	2630	471,081	100,303	238,500	28,994	4,000	0	0	0	842,878
70	Staff Services	2640	1,450,811	598,823	701,995	268,337	10,000	35,300	0	0	3,065,266
71	Data Processing Services	2660	2,165,478	654,885	1,432,299	1,050,000	418,053	200	0	0	5,720,915
72	Total Support Services - Central	2600	4,546,229	1,476,239	2,729,321	1,388,891	432,053	35,600	0	0	10,608,333
73	Other Support Services (Describe & Itemize)	2900	279,153	138,760	119,592	1,500	0	0	0	0	539,005
74	Total Support Services	2000	49,160,100	17,919,121	11,728,029	11,605,865	934,553	387,800	0	0	91,735,468
75	COMMUNITY SERVICES (ED)	3000	1,984,262	1,104,395	562,957	316,016	3,696	0	0	0	3,971,326
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)										
78	Payments for Regular Programs	4110			3,471,283			10,625,000			14,096,283
79	Payments for Special Education Programs	4120			0			0			0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			3,471,283			10,625,000			14,096,283
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						0			0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0
102	Total Payments to Other Dist & Govt Units	4000			3,471,283			10,625,000			14,096,283
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110						0			0
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200						0			0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
114	Total Direct Disbursements/Expenditures		172,356,754	67,404,670	18,545,899	20,882,697	1,947,735	19,568,620	0	450,000	301,156,375
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(10,283,158)

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
121	Support Services - Business										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	10,791	1,290	0	0	0	0	0	0	12,081
124	Operation & Maintenance of Plant Services	2540	2,824,403	623,169	12,438,343	7,958,644	2,061,000	37,329	0	0	25,942,888
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	Total Support Services - Business	2500	2,835,194	624,459	12,438,343	7,958,644	2,061,000	37,329	0	0	25,954,969
128	Other Support Services (Describe & Itemize)	2900	305,164	117,498	0	0	0	0	0	0	422,662
129	Total Support Services	2000	3,140,358	741,957	12,438,343	7,958,644	2,061,000	37,329	0	0	26,377,631
130	COMMUNITY SERVICES (O&M)	3000	0	0							0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)										
133	Payments for Regular Programs	4110			0			0			0
134	Payments for Special Education Programs	4120			0			0			0
135	Payments for CTE Program	4140			0			0			0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400						0			0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt										
142	Tax Anticipation Warrants	5110						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200						0			0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000						0			0
151	Total Direct Disbursements/Expenditures		3,140,358	741,957	12,438,343	7,958,644	2,061,000	37,329	0	0	26,377,631
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,844,068)
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)										
157	Payments for Regular Programs	4110						0			0
158	Payments for Special Education Programs	4120						0			0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt										
163	Tax Anticipation Warrants	5110						0			0
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						8,581,351			8,581,351
168	Total Debt Service - Interest On Short-Term Debt	5100						8,581,351			8,581,351

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
169	Debt Service - Interest on Long-Term Debt	5200						7,627,774			7,627,774
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
171	Debt Service Other (Describe & Itemize)	5400			0			0			0
172	Total Debt Service	5000			0			16,209,125			16,209,125
173	PROVISION FOR CONTINGENCIES (DS)	6000						0			0
174	Total Direct Disbursements/Expenditures				0			16,209,125			16,209,125
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(254,905)
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils										
180	Other Support Services - Pupils (Describe & Itemize)	2190	131,322	7,779	0	0	0	0	0	0	139,101
181	Support Services - Business										
182	Pupil Transportation Services	2550	6,655,692	4,302,856	4,252,200	3,114,000	38,000	0	0	0	18,362,748
183	Other Support Services (Describe & Itemize)	2900	922,561	277,241	0	0	0	0	0	0	1,199,802
184	Total Support Services	2000	7,709,575	4,587,876	4,252,200	3,114,000	38,000	0	0	0	19,701,651
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)										
188	Payments for Regular Program	4110			0			0			0
189	Payments for Special Education Programs	4120			0			0			0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0
191	Payments for CTE Programs	4140			0			0			0
192	Payments for Community College Programs	4170			0			0			0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt										
199	Tax Anticipation Warrants	5110						0			0
200	Tax Anticipation Notes	5120						0			0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
202	State Aid Anticipation Certificates	5140						0			0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150						0			0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200						0			0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
207	Debt Service - Other (Describe and Itemize)	5400						0			0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000						0			0
210	Total Direct Disbursements/Expenditures		7,709,575	4,587,876	4,252,200	3,114,000	38,000	0	0	0	19,701,651
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										11,742,009
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		1,283,600							1,283,600
216	Pre-K Programs	1125		33,505							33,505
217	Special Education Programs (Functions 1200-1220)	1200		774,080							774,080
218	Special Education Programs Pre-K	1225		67,989							67,989
219	Remedial and Supplemental Programs K-12	1250		0							0
220	Remedial and Supplemental Programs Pre-K	1275		0							0
221	Adult/Continuing Education Programs	1300		1,464							1,464

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
222	CTE Programs	1400		63,348							63,348
223	Interscholastic Programs	1500		27,192							27,192
224	Summer School Programs	1600		1,680							1,680
225	Gifted Programs	1650		60,945							60,945
226	Driver's Education Programs	1700		2,138							2,138
227	Bilingual Programs	1800		143,254							143,254
228	Truant Alternative & Optional Programs	1900		73,491							73,491
229	Total Instruction	1000		2,532,686							2,532,686
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil										
232	Attendance & Social Work Services	2110		37,278							37,278
233	Guidance Services	2120		126,944							126,944
234	Health Services	2130		212,008							212,008
235	Psychological Services	2140		30,490							30,490
236	Speech Pathology & Audiology Services	2150		66,852							66,852
237	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190		25,786							25,786
238	Total Support Services - Pupil	2100		499,358							499,358
239	Support Services - Instructional Staff										
240	Improvement of Instruction Services	2210		42,758							42,758
241	Educational Media Services	2220		137,049							137,049
242	Assessment & Testing	2230		7,769							7,769
243	Total Support Services - Instructional Staff	2200		187,576							187,576
244	Support Services - General Administration										
245	Board of Education Services	2310		0							0
246	Executive Administration Services	2320		60,462							60,462
247	Special Area Administrative Services	2330		71,232							71,232
248	Claims Paid from Self Insurance Fund	2361		0							0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
250	Unemployment Insurance Payments	2363		0							0
251	Insurance Payments (regular or self-insurance)	2364		0							0
252	Risk Management and Claims Services Payments	2365		0							0
253	Judgment and Settlements	2366		0							0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		47,969							47,969
255	Reciprocal Insurance Payments	2368		0							0
256	Legal Service	2369		70,635							70,635
257	Total Support Services - General Administration	2300		250,298							250,298
258	Support Services - School Administration										
259	Office of the Principal Services	2410		628,087							628,087
260	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490		2,342							2,342
261	Total Support Services - School Administration	2400		630,429							630,429
262	Support Services - Business										
263	Direction of Business Support Services	2510		0							0
264	Fiscal Services	2520		148,211							148,211
265	Facilities Acquisition & Construction Services	2530		1,838							1,838
266	Operation & Maintenance of Plant Service	2540		701,884							701,884
267	Pupil Transportation Services	2550		1,124,739							1,124,739
268	Food Services	2560		410,712							410,712
269	Internal Services	2570		103,314							103,314
270	Total Support Services - Business	2500		2,490,698							2,490,698
271	Support Services - Central										
272	Direction of Central Support Services	2610		1,168							1,168
273	Planning, Research, Development & Evaluation Services	2620		37,560							37,560
274	Information Services	2630		79,897							79,897
275	Staff Services	2640		176,519							176,519
276	Data Processing Services	2660		303,989							303,989
277	Total Support Services - Central	2600		599,133							599,133

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
278	Other Support Services (Describe & Itemize)	2900		72,504							72,504
279	Total Support Services	2000		4,729,996							4,729,996
280	COMMUNITY SERVICES (MR/SS)	3000		32,657							32,657
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110		0							0
283	Payments for Special Education Programs	4120		0							0
284	Payments for CTE Programs	4140		0							0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt										
288	Tax Anticipation Warrants	5110						0			0
289	Tax Anticipation Notes	5120						0			0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
291	State Aid Anticipation Certificates	5140						0			0
292	Other (Describe & Itemize)	5150						0			0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
295	Total Direct Disbursements/Expenditures			7,295,339				0			7,295,339
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										361,024
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530	734,127	169,225	1,320,957	0	26,303,957	0	0		28,528,266
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
303	Total Support Services	2000	734,127	169,225	1,320,957	0	26,303,957	0	0		28,528,266
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)										
306	Payments to Regular Programs	4110			0			0			0
307	Payment for Special Education Programs	4120			0			0			0
308	Payment for CTE Programs	4140			0			0			0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190			0			0			0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
312	Total Direct Disbursements/Expenditures		734,127	169,225	1,320,957	0	26,303,957	0	0		28,528,266
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(28,353,266)
315	70 WORKING CASH FUND (WC)										
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361	0	0	100,000	0	0	0	0		100,000
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	0	1,800,000	0	0	0	0		1,800,000
321	Unemployment Insurance Payments	2363	0	0	350,000	0	0	0	0		350,000
322	Insurance Payments (regular or self-insurance)	2364	0	0	0	0	0	0	0		0
323	Risk Management and Claims Services Payments	2365	0	0	2,424,656	0	0	0	0		2,424,656
324	Judgment and Settlements	2366	0	0	0	0	0	0	0		0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	536,237	155,852	0	0	0	0	0		692,089
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0		0
327	Legal Service	2369	223,633	32,241	45,000	0	0	0	0		300,874
328	Property Insurance (Building & Grounds)	2371	0	0	1,700,000	0	0	0	0		1,700,000
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0		0
330	Total Support Services - General Administration	2000	759,870	188,093	6,419,656	0	0	0	0		7,367,619

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110						0			0
333	Payments for Special Education Programs	4120						0			0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110						0			0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
339	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000						0			0
342	Total Direct Disbursements/Expenditures		759,870	188,093	6,419,656	0	0	0	0		7,367,619
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,077,860)
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business										
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	1,800,000	0	0		1,800,000
349	Operation & Maintenance of Plant Service	2540	553,201	131,970	200,000	0	8,432,255	0	0		9,317,426
350	Total Support Services - Business	2500	553,201	131,970	200,000	0	10,232,255	0	0		11,117,426
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
352	Total Support Services	2000	553,201	131,970	200,000	0	10,232,255	0	0		11,117,426
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110						0			0
355	Payments to Special Education Programs	4120						0			0
356	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt										
360	Tax Anticipation Warrants	5110						0			0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200						0			0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000						0			0
367	Total Direct Disbursements/Expenditures		553,201	131,970	200,000	0	10,232,255	0	0		11,117,426
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,078,320)

This page is provided for detailed itemizations as requested within the body of the Report.

1.	Sales to Pupils - Other (Describe & Itemize) 10-1614: miscellaneous food sales and vending machine sales to pupils
2.	Other Food Service (Describe & Itemize) 10-1690: other food service catering
3.	Other Local Fees (Describe & Itemize) 10-1993: athletics gate receipts and fees
4.	Other Local Revenues (Describe & Itemize) 10-1999: Project Lead
5.	Other Local Revenues (Describe & Itemize) 20-1999: E-Rate Reimbursement
6.	Other Restricted Revenue from State Sources (Describe & Itemize) 10-3999: Orphanage Tuition, Advanced Placement Grant
7.	Title VI - Other (Describe & Itemize) 10-4199: Rockford Arts Infusion Grant
8.	Food Service - Other (Describe & Itemize) 10-4299: Commodity Credits
9.	Title I - Other (Describe & Itemize) 10-4399: ESEA - Ch 1 - Low Income
10.	Other Restricted Grants Received from Federal Government through State (Describe & Itemize) 10-4999: DORS - Step and Work Experience and Career Grant
11.	Other Support Services - School Administration (Describe & Itemize) 10-2490: Other Human Resources support services
12.	Other Support Services (Describe & Itemize) 10-2900: Other special education support services



	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	290,873,217	24,533,563	31,443,660	1,102,053	347,952,493
4	Direct Expenditures	301,156,375	26,377,631	19,701,651		347,235,657
5	Difference	(10,283,158)	(1,844,068)	11,742,009	1,102,053	716,836
6	Estimated Fund Balance - June 30, 2016	46,121,159	(3,161,886)	27,242,998	31,332,134	101,534,405
7	Balanced budget, no deficit reduction plan is required.					
8						
9	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i>					
10						
11						
12	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
13						
14	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2015-2016 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i>					
15	<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	C	D	E	F	G
1	Rockford Public School District #205 04-101-2050-25 <i>District Number</i>		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2016-2017				
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		56,304,317	(1,717,818)	15,500,989	30,730,081	100,817,569
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	110,840,124	24,533,563	17,943,660	1,102,053	154,419,400
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	15,974	0	0		15,974
11	STATE SOURCES	3000	134,051,493	0	13,500,000	0	147,551,493
12	FEDERAL SOURCES	4000	45,965,626	0	0	0	45,965,626
13	Total Receipts/Revenues		290,873,217	24,533,563	31,443,660	1,102,053	347,952,493
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	191,353,298				191,353,298
16	SUPPORT SERVICES	2000	91,735,468	26,377,631	19,701,651		137,814,750
17	COMMUNITY SERVICES	3000	3,971,326	0	0		3,971,326
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	14,096,283	0	0		14,096,283
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		301,156,375	26,377,631	19,701,651		347,235,657
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(10,283,158)	(1,844,068)	11,742,009	1,102,053	716,836
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		100,000	400,000	0	0	500,000
25	OTHER USES OF FUNDS (8000)		0	0	0	500,000	500,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		100,000	400,000	0	(500,000)	0
27	ESTIMATED ENDING FUND BALANCE		46,121,159	(3,161,886)	27,242,998	31,332,134	101,534,405

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	H	I	J	K	L
1	Rockford Public School District #205 04-101-2050-25 <i>District Number</i>		ESTIMATED BUDGET FY2017-2018				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		46,121,159	(3,161,886)	27,242,998	31,332,134	101,534,405
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		46,121,159	(3,161,886)	27,242,998	31,332,134	101,534,405

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	M	N	O	P	Q
1	Rockford Public School District #205 04-101-2050-25 <i>District Number</i>		ESTIMATED BUDGET FY2018-2019				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		46,121,159	(3,161,886)	27,242,998	31,332,134	101,534,405
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		46,121,159	(3,161,886)	27,242,998	31,332,134	101,534,405

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	R	S	T	U	V
1	Rockford Public School District #205 04-101-2050-25 <i>District Number</i>		ESTIMATED BUDGET FY2019-2020				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		46,121,159	(3,161,886)	27,242,998	31,332,134	101,534,405
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		46,121,159	(3,161,886)	27,242,998	31,332,134	101,534,405

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z		
1	Rockford Public School District #205 04-101-2050-25 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ <i>(Enter as MM/DD/YY)</i>					
2								
3								
4					FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
5								
6								
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		100,817,569	101,534,405	101,534,405	101,534,405		
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000	154,419,400	0	0	0		
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	15,974	0	0	0		
11	STATE SOURCES	3000	147,551,493	0	0	0		
12	FEDERAL SOURCES	4000	45,965,626	0	0	0		
13	Total Receipts/Revenues		347,952,493	0	0	0		
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000	191,353,298	0	0	0		
16	SUPPORT SERVICES	2000	137,814,750	0	0	0		
17	COMMUNITY SERVICES	3000	3,971,326	0	0	0		
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	14,096,283	0	0	0		
19	DEBT SERVICES	5000	0	0	0	0		
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0		
21	Total Disbursements/Expenditures		347,235,657	0	0	0		
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		716,836	0	0	0		
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		500,000	0	0	0		
25	OTHER USES OF FUNDS (8000)		500,000	0	0	0		
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0		
27	ESTIMATED ENDING FUND BALANCE		101,534,405	101,534,405	101,534,405	101,534,405		

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016-2017 through Fiscal Year 2019-2020

Rockford Public School District #205**04-101-2050-25**

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available. For additional information, please see:

<http://www.isbe.net/sfms/budget/default.htm>

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance) If yes please explain:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2017 budgeted expenditures over FY2016 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			School District Name: Rockford Public School District #205 RCDT Number: 04-101-2050-25				
		Estimated Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	3,313,799		3,313,799	2,389,386		2,389,386
2. Special Area Administration Services	2330	4,292,843		4,292,843	5,857,913		5,857,913
3. Other Support Services - School Administration	2490	213,580		213,580	210,936		210,936
4. Direction of Business Support Services	2510	160,000	0	160,000	170,000	0	170,000
5. Internal Services	2570	1,668,198		1,668,198	1,317,196		1,317,196
6. Direction of Central Support Services	2610	394,179		394,179	419,978		419,978
7. Deduct - Early Retirement or other pension obligations required by state law and include above		441,330	0	441,330	450,000	0	450,000
8. Totals		9,601,269	0	9,601,269	9,915,409	0	9,915,409
9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							3%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

*In accordance with the School Code, Section 10-20.21, all **school districts** are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the **school district** in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.*

[See: School Code, Section 10-20.21 - Contracts](#)

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Pepsi	soda, water, juice	120,000		deficit reduction, school materials	
Atlas	frozen food - lunches			Ala carte food service	
Fox River	snacks, cookies, muffins				
Gordon Food Service	snacks, cookies, muffins				
Interstate Brands	Hostess snacks				
Ace Coffee Bar	vending machines				
Mullers	milk, ice cream				
Dominos	pizza				
Papa Johns	pizza				
Sam's Pizza	pizza				
Alpha Baking	bread, buns				
Total Ala Carte revenue					
\$850,000					
Lifetouch Studios	Photography Services				
HR Imaging Partners	Photography Services				
Inter-State Studios	Photography Services				
Jostens	Class rings				

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance.</p> <p>Out-of-balance conditions are accompanied by an error message.</p> <p>Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July, 1 2016 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2016, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing