



Annual Budget

Operating Funds & Capital Funds



Fiscal Year 2015-2016
July 1, 2015 - June 30, 2016

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

BUDGET ADOPTED: June 23, 2015

ROCKFORD PUBLIC SCHOOL DISTRICT 205
FY 2016 ANNUAL
BUDGET BOOK

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June 23, 2015

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, 2015 through June 30, 2016 (FY 16). 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. In fiscal year 2015, Administration enacted a mid-year budget reduction plan to halt a projected budget shortfall of \$8 million, which includes a reduction in expected funding from the State of Illinois of approximately \$738,000. Administration enacted over \$7 million worth of reductions and spending freezes for the remainder of the fiscal year 15 school year with the goal of minimal impact to schools.

To that end, the Administration is presenting a 2015 – 2016 budget that aligns with the newly adopted 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; 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 16 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 normal’ in the realm of education, which can create new challenges in budget development and fiscal stability.

INTRODUCTORY SECTION

Association of School Business Officials (ASBO) International presented the Meritorious Budget Award to RPS205 for its annual FY 2015 budget presentation. This is the third consecutive year the school system has achieved this prestigious award. The purpose of this award program is to encourage and recognize excellence in school system budgeting. It is an international awards program created by ASBO to help school business administrators achieve a very high standard of excellence in budget presentation. The Meritorious Budget Award is the highest form of recognition in school system budget presentation. Budgets that meet or exceed the criteria receive the prestigious Merit Budget Award. It is the District's belief that our budget document meets these professional standards and will be submitting to ASBO for consideration. Additionally, the District believes its current budget presentation will meet the Distinguished Budget Presentation Award program requirements for the Government Finance Officers Association of the United States and Canada (GFOA) and will submitting it to GFOA for consideration for a first time award.

This budget document is presented in four 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 *Organizational Section* provides the context and framework within which the budget is developed and managed. This framework includes the District's organizational and financial structure as well as the controls that direct and regulate the development and administration of the budget.
3. The *Financial Section* presents the adopted budgets for the school district compared with the results of the past budget plans and future projections.
4. The *Information Section* contains information on past and future budgets as well as factors that influence the current budget. This section puts the budget into context and it explains past budget decisions. It is designed to give both a historical and future perspective to the budget.

In summary, the FY 16 budget is a prudent plan that balances the many needs of our students within the economic constraints of our state and community. The members of the Board of Education have provided outstanding support for the educational services of the District and the budget reflects the commitment of the Board and the community for quality educational programs.

Respectfully Submitted,

Ehren Jarrett, Ed.D
Superintendent

Stacie Talbert Scott, MBA
Executive Director of Budget & Purchasing



Introductory Section

Fiscal Year 2015 (School Year 2015 - 2016)





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

ROCKFORD PUBLIC SCHOOL DISTRICT 205

For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2014-2015.

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



A handwritten signature in black ink, reading 'Terrie S. Simmons'.

Terrie S. Simmons, RSBA, CSBO
President

A handwritten signature in black ink, reading 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director

INTRODUCTORY SECTION

DISTRICT OVERVIEW

The District was established in 1865 and is located in north central Illinois, approximately 75 miles northwest of the Chicago "Loop" and 15 miles south of the Illinois/Wisconsin border. Encompassing an approximately 170 square mile area, the District is located primarily in Winnebago County, Illinois (the "County") with 99.9% of the District's assessed valuation located in the County with the remaining assessed valuation located in Boone County, Illinois. The District is the fifth largest school district in Illinois with an estimated population of 194,936 and encompasses the City of Rockford, Illinois (the "City"), which has a population of 152,618.

The Rockford Public School District 205 covers about 170 square miles and serves approximately 27,744 students, providing educational services to students grades Pre-K through 12th grade. It is the fifth largest school district in the state of Illinois, with 31 elementary schools, 6 middle schools, 4 high schools, 1 alternative high school and 3 Early Childhood Centers. The legal name of the district is the Board of Education Rockford School District 205 Winnebago/Boone County (the District). The boundaries of the District encompass sections of Rockford, Cherry Valley, Loves Park, and Machesney Park. While the city of Rockford's population is approximately 152,000 RPS205's boundaries have an estimated population of 197,239. The District is governed by an elected seven member Board of Education and full time administrative team.

Members of the Board of Education

Kenneth Scrivano, President
Jude Makulec, Vice President
Lisa Jackson, Secretary
Michael Connor
Dr. Michael Harner
Laura Powers
Tim Rollins

Superintendent's Cabinet

Dr. Ehren Jarrett, Superintendent
Matthew Vosberg, Deputy Superintendent
Vacant, Chief Academic Officer
Martin McConahay, Chief Financial Officer
Linda Lumpkin, Chief Human Resources Officer
Dr. Dan Woestman, Chief Quality and Process Improvement Officer
Earl Dotson, Chief Communications/Community Engagement Officer

Assistant Superintendents and Executive Directors

Diana Alt, Executive Director Elementary and Special Programs
Elizabeth Ambroiggio, Executive Director Bilingual Education
Kevin Behling, Executive Director Design & Construction
MeriAnn Besonen, Executive Director Finance
David Carson, Executive Director College and Career, PK-12, ROTC
Angela Hite-Carter, Executive Director Student Support Services Differential
Colleen Cyrus, Executive Director Special Education
Dr. Theodore Hickman, Assistant Superintendent Secondary

INTRODUCTORY SECTION

Lori Hoadley, General Counsel
Vicki Jacobson, Assistant Superintendent Elementary
Kim Nelson, Executive Director Early Childhood
Todd Schmidt, Chief Operating Officer
Stacie Talbert Scott, Executive Director Budget & Purchasing
Gregg Wilson, Executive Director Transportation
Dr. Travis Woulfe, Executive Director Improvement and Innovation
Vacant, Executive Director Nutrition Services
Vacant, Executive Director Talent Acquisition

MISSION STATEMENT AND BOARD GOALS

Rockford Public School District's mission is to "Collaboratively engage all students in a world class education." The new RPS205 Strategic Plan was a collaboration of approximately 60 stakeholders, including representation from the school board, the teacher's association, the paraprofessional association, the administrative assistant association, community leaders, administrators, parents, and students. The strategic plan begins implementation in the 2015-2016 school year. The plan identifies five major goal areas for the district and nine key strategies that define the prioritized work for district staff and partners during the next five years.

- ***Goal One – Growth and Achievement***
The focus of Goal 1 is to ensure students are college and career ready. This goal contains measures on the academic achievement of students, the value the district adds to children through education, and the social emotional learning of students.
- ***Goal Two – Engaging Partnerships***
The focus of Goal 2 is to engage families and the community as vital partners in the education process. This goal contains measures on family engagement and satisfaction, community contributions, and community satisfaction.
- ***Goal Three – Optimal Climate***
The focus of Goal 3 is to ensure a productive and satisfying climate for learning and teaching. This goal contains measures on family student behavior and satisfaction, staff engagement and satisfaction, and collaboration.
- ***Goal Four – Quality Staff***
The focus of Goal 4 is to attract, develop, and retain a high quality, diverse, and accountable workforce. This goal contains measures on staff performance, engagement, and retention.
- ***Goal Five – Fiscal & Operational Stewardship***
The focus of Goal 5 is to demonstrate effective and efficient business operations and ensure excellent stewardship of public money.

INTRODUCTORY SECTION

STRATEGIC PLAN/MAJOR GOALS AND OBJECTIVES

In preparing the FY 16 Budget, Administration used the following strategies as guiding principles for budget development. As a result, several objectives were identified and have been incorporated in the FY 16 Budget. Listed in the section titled “*MAJOR INITIATIVES AND BUDGET HIGHLIGHTS*” summarizes the FY 16 budget appropriation and funding plan.

Strategy one and two are to align curriculum, instruction, and interventions with unit and course assessments across grade levels and schools to guarantee a rigorous, consistent set of learning expectations for students. Financial resources have been allocated to bring in content experts that will facilitate the framework for this work, and central office FTEs have been adjusted to focus on curriculum and assessment alignment work. The major theme throughout the strategic plan is collaboration and shared work with the teaching staff, much of the work for the curriculum development and alignment will be done with teacher involvement. As a result, the district has financially committed through the budget development process for significant dollars for guest teachers. This will ensure full time teachers the necessary release opportunities to be actively engaged and involved in the work of strategies one and two.

Strategy three is related to the improvement of customer service between the District and its families and its community to foster confidence, respect, and continuous improvement for the system. Resources will continue to be allocated to the Communications and Community Engagement department to ensure that parents and community members are partners in the education process. We are committed to parent education, increasing community involvement and connecting volunteers to our schools. Our goal is to ensure that parents and the Rockford community are a critical part of contributing to the success of each child.

Strategy four is related to curriculum, but deals specifically with social emotional learning and twenty first century skills. While much of the work in strategy four will be aligned with that of one and two, it is important to note the continued voice of the community to support twenty first century skills through the district’s academy model. Resources will continue to be allocated for students in grades 8-12 to research career clusters, choose career academies, and have courses that align with specific career goals and aspirations. The financial commitment of the career academy model is significant, as it allocates continued district and school staff towards supporting the program, relies on the additional seventh period for high school students, and requires specialized professional learning and external coaching for staff.

Strategy five is to maintain facilities and integrate technology into our academic and operating systems to create a high-quality and innovative teaching, learning, and working environment. The 2015-2016 Budget allocates significant resources to continued support of the \$250 million capital plan, which has been in deployment stages for three years. The budget also shows an additional allocation for technology refreshment for students and staff.

Strategy six is to build trust and improve relationships between the district office and its schools to foster a climate conducive to continuous improvement.

INTRODUCTORY SECTION

Strategy seven is to recruit, on-board, mentor, develop, evaluate, and retain employees who comprise a high-quality and diverse workforce.

Strategy eight uses key data indicators and measures with all employees that promote a culture of inquiry, reflection and action to assist individuals, teams, departments, schools and the district set goals and monitor, track, and report performance.

Strategy nine is to proactively forecast and allocate resources that balance the needs of taxpayers and the community with the critical needs of fulfilling our mission and vision. The 2015-2016 budget allocates specific resources to district process improvement work to prioritize the exploration and improvement of efficiencies that can save the district time and money in years to come. The district believes that allocating resources to finding efficiencies now will provide for exponential savings in the future.

FY 16 MAJOR INITIATIVES AND BUDGET HIGHLIGHTS

Summarized below are some highlights of the FY 16 budget appropriation and funding plan:

Elementary Education Curriculum/Instruction

Total FY 16 direct investment in elementary (K – 5th grades) education curriculum and instructions totals \$46,032,653.

- The elementary text book/instructional material adoption. The adoption was determined from a cycle and a determined need for updated resources in math. This is a one year cost out for the district. The purchase of consumable materials will be determined annually at the building level.
Impact: The need for updated instructional materials to teach the new mathematical standards and practices are imperative to ensure students learn the intended content reflected in Common Core State Standards (CCSS) at a cost to the District of \$1 million.
- Reduction of more than half of the building Reading Specialists. 22 elementary buildings will be sharing the delivery of resources to students.
Impact: The reduction will decrease the support to classroom teachers in the area of literacy through a coaching model. It will increase the responsibility of the building principal to shift the model of support to teachers from a professional learning and development design to an evaluative approach which is counter-intuitive to the improvement of literacy instruction for students at a savings to the District of \$2.2 million with current investment in reading specialist total \$1 million.
- Reduction of nine FTEs of Building Support Specialist positions. At Elementary level, the Building Support Services provided immediate support when a substitute teacher was not assigned or not available for any classroom where there was a teacher absence.
Impact: Classrooms will not be covered with a substitute which means that another teacher (Art, Music, and Physical Education (PE)) will be assigned to cover that classroom for the day.

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Students who would normally be instructed in Art, Music or PE for that day will not receive their instruction at a savings to the District of \$450,000.

- Reduction of District Bilingual Academic Achievement Specialist.
Impact: Bilingual teachers will no longer receive specific assistance with instructional programming focusing on the developmental model and alignment to English as a Second Language (ESL) standards at a savings to the District of \$100,000.
- 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.
Impact: The continuation of the ACS Process will impact the ability of staff to manage their classroom safely and successfully at a cost to the District of \$200,000.
- Professional development for elementary initiatives. Offers continued strategic professional learning opportunities surrounding new initiatives and identified instructional supports.
Impact: 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.
 - 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 from \$300.00 to \$500.00.

Secondary Education Curriculum/Instruction

Total FY 16 direct investment in secondary (6th – 12 grades) education curriculum and instructions totals \$46,578,244.

- Increase of \$150,000 to support English Language Learners (ELL) classrooms with resources for core curriculum.
Impact: Students and teachers will have high quality resources available for their use for all students.
- Reduction of two curriculum deans.
Impact: The reduction will de-emphasize the specific content area expertise of each dean and stimulate a process/system based approach to our work in curriculum and assessment which will focus on continuous improvement in curriculum and assessment design and implementation, professional learning, and school improvement. This approach will honor the content expertise but will not limit the capacity of the deans and the scope of their work by content area savings to the District in the amount of \$310,000.

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- Continued investment in literacy leader positions in the amount of \$1.3 million.
- Delay of middle school math text purchase for the 2016 – 2017 school year.
Impact: The delay of the middle school math purchase will delay the availability of print resources for grade 6-8 mathematics that are Common Core aligned. However, to bridge the gap, Administration will be opening access to Open Educational Resources (OER) which can supplement teachers' core instruction toward the standards. In addition, the delay in purchase provides middle school math with the opportunity to invest time and resources into curriculum development to strengthen the eventual roll out of a new text. Administration value the time and dedication of the staff who worked to make the recommendation and will use this data to inform the next steps in curriculum development and resource allocation for middle school math when it becomes fiscally feasible to do so. Savings to the District in the amount of \$800,000.
- Reduction of four FTEs for math foundations.
Impact: Class size for math foundations will increase from 20 students to 30 students resulting in a \$310,000 savings to the District.
- Reduction of four FTEs for Math Interventionist position.
Impact: The Math Interventionist position was introduced in the 2014-15 school year, one at each high school. The Math Interventionists served up to 60 students per lunch hour for mandatory tutoring and support. Additionally, they worked with small groups of students and supported teachers in Tier 1 instruction. The elimination of this position will result in a loss of consistent tutoring support, consistent teacher support, and consistent program development for math achievement, especially for student in Algebra 1 resulting in a \$342,000 savings to the District.
- Reduction of 18 FTEs for building support specialist positions. One building support specialist position remains at each high school.
Impact: The students who are accustomed to the familiar faces as permanent substitutes will no longer exist. The District will utilize the sub pool as an alternative.
- Community Foundation contribution of \$50,000 to support Bandwagon II. This annual contribution – in its last year – has helped our music programs grow and has provided our students with the materials and equipment necessary to expand their skills.
- Increase Driver Education fleet by one vehicle, as the District has for the past two years. Many of our vehicles had aged and needed to be upgraded for student and staff safety and skill-building in driver's education.
- Continue district assessment support via printing and professional development costs. Our common assessments support goals in literacy and numeracy and are an expectation to be administered district-wide.
- Continue to support external contracts for ongoing support of our programs. Administration carefully and selectively works with outside providers to support our ongoing programming in secondary curriculum.

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- Continue to support tech/software renewals. These renewals support our initial investment and ongoing implementation of computer-based programs to meet student needs.
- Continued support for new courses, and instrument replenishment and repair.
- Continued investment in professional learning for curriculum deans and the director of secondary curriculum. As we continue to engage in a more collaborative team environment and maintain our focus on best practice, it is important to engage in continual professional learning to ensure that we bring the best information back to our schools.

Special Education Services

Total FY 16 direct investment in Special Education services district wide totals \$69,998,805.

- Focused on increasing viable curriculum aligned with Common Core State Standards in literacy and numeracy to our neediest learners by implementing Unique Learning Systems in our classrooms for students with intellectual disabilities and autism K-12.
- Maintain current staffing levels and recruit staff for hard to fill positions primarily in speech and language, and psychology to reduce contracted services.
- Explore alternative placements for students with disabilities that qualify for conditional probationary agreements.
- Ensure the master schedule at secondary schools yields an efficiency of 80% capacity for case management.
- Evaluate and find efficiencies based on student Individualized Education Program needs.

College and Career Readiness

Total FY 16 direct investment in College and Career Readiness curriculum and instructions totals \$2,242,347.

- Develop curriculum and benchmarks to support student achievement and participation that in return will help prepare our students for life after high school. The FY 16 Budget continues to fund the current level of curriculum and programs, expand high school pathway electives, buy additional equipment and supplies, and provide teachers with professional development opportunities.
- Investment of \$150,000 in capital for Project Lead the Way.
- 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.
- Implementation of new class and program enhancements within pathways:
 - Principles of Engineering program support through which students to earn dual credit from the University of Iowa

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- Education in Child Care Careers offering level one gateway certification
 - Orientation to Health Occupations
- Improved efficiency in pathway electives by conducting a pathway course review to identify inefficiencies and gaps between anticipated versus actual enrollment through the University of Wisconsin Platteville Crime Scene Investigation program and Emery Riddle programs resulting in a savings to the District of \$70,000.
- Improved efficiency and attendance by linking and coordinating District professional development opportunities between curriculum training and boot camp training.

School Counselors

The FY 16 Budget includes the same level of school counselors and funding with the exception of the Dean of School Counseling position which was eliminated 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. Total FY 16 investment in school counselors totals \$5,685,054.

Early Childhood

Total FY 16 investment in the Early Childhood program totals \$10,601,251.

- Fund 10 Funding – Provides ½ day programming to children aged 3-5. Focus in on providing foundational skills needed for successful entry into kindergarten. Curriculum is linked to the Revised Illinois Early Learning and Development Standards aligned to Common Core. Long term goal is to help students achieve 3rd grade proficiency in reading and math.
 - Provides funding to approximately 240 students.
 - 4 teachers and 4 paraprofessionals were reduced from fund 10 for FY 16. These positions are funded by the new federal grant.
 - Funding includes 6 classroom teachers and paraprofessionals, and percent of transportation costs.
- Early Childhood (EC) Preschool Expansion Grant – This is a new grant and is part of the Federal Preschool Expansion and Development Program increasing access to four year old children. It will allow RPS205 to provide intensive and comprehensive services to children who are four-years-old. Program will provide full day programming to identified students.
 - Full day classrooms at Dennis EC and Summerdale EC and will provide 80 full day seats. An additional 40 four year old seats will be added to the collaborative program at Circles of Learning Childcare.
 - Grant includes transportation for students attending Summerdale and Dennis (following RPS205 guidelines).
 - Four ½ day classrooms funded by Fund 10 were converted to this grant. \$431,260.

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- EC Preschool for All Grant 3-5 Preschool Program – Anticipated at level funding for FY 16. 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.
- EC Preschool For All Grant Prevention Initiative (prenatal to three home visit) – Anticipated at level funding of \$638,313 for FY 16. Program supports at-risk families and children. Focus is on developmental parenting, child development outcomes, and connection to resources. No impact to fund 10.
- MIECHVP – Anticipated level funding of \$94,000. Federal Grant Program to support home visiting services for approximately 18 at-risk families and children. Focus is on developmental parenting, child development outcomes, and connection to resources. No impact to fund 10.

Title I and Title II Programs

Title I and Title II programs are anticipated to be at level fund for FY 16 in the amount of \$15,243,073. The FY 16 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 – FY15 – 30, FY16 – funding 16 per Principal's request
 - Math Coaches – FY15 – 4, FY16 – funding 3 per Principal's Request
- Middle Tier:
 - Literacy Leader – each school has one, a total of six
 - Math Leader – each school has one, a total of six

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- High Tier:
 - Literacy Leader – each school has one, a total of four
 - Academy Coach – each school has one, a total of four

Support/Operational Departments

- Human Resources
 - Continued implementation of Kronos HRIS system to include Benefits module
 - Elimination of vacant human resources generalist position
- Financial Services
 - Continued implementation of Kronos time and attendance system
 - Implement budget and forecasting software
 - Elimination of vacant financial technician position
- Operations and Facilities
 - Administration building – escalator removal and rework 2nd floor
 - \$300,000 furniture budget toward Facilities plan
 - Continued same level of funding and services in Security Services, Nutrition Services, and Custodial Services
 - Deferred Maintenance - \$3,529,350 budgeted for the \$16 million in deferred maintenance
 - \$3,000,000 allocated to repairs maintenance and supplies to address outstanding work orders, and preventative maintenance.
 - \$500,000 for bleacher replacement (Flynn/RESA) and gym floor refinishing (RESA/Flinn/Eisenhower).
- Information Technology/Information Services
 - \$1,000,000 investment in technology upgrades
 - Additional \$300,000 for data warehousing
 - Level funding and services as FY 15 budget
- Transportation
 - Purchase of 15 new diesel buses and 1 new propane bus in the amount of \$1.48 million
 - Replacement of service van
 - \$10 million fund transfer to the Operations and Maintenance Fund
- Reduction of 46.55 FTEs in administration positions resulting in an estimated savings of \$3.55 million.

INTRODUCTORY SECTION

OVERVIEW OF 2015 – 2016 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. The FY 16 budget was adopted on June 23, 2015 by the Board of Education.

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

Our Operating Funds Budget Process

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

The budgeting process is a year round process that involves many people in the school system. There are several major budget activities that go on in the Rockford Public School District, which are planning, preparation, adoption/approval, implementation, and review and assessment. The "official" budget development kick-off begins in October with the development of management plans for schools, department and administrative offices.

Planning

The planning phase includes identifying and prioritizing educational needs and forecasting available resources to meet those needs. This segment requires intensive involvement of central office, instructional and operational staff year round. During the planning phase, the Superintendent's Cabinet hold a budget development retreat to finalize the budget development calendar, review budget data and financial forecast, review identify norms and priorities, strategic goals and objectives, and budget assumptions. Forecasting available resources will indicate whether the District's initial budget will suffer a shortfall. This also includes reviewing enrollment history and trends, birth rates and forecast upcoming years enrollment using the Cohort Growth.

Preparation

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

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All administrative and central office budgets are zero-based utilizing a template that requires 100% justification of the proposed expenditure. Any major changes also require justification and the impact to the overall impact to students, stakeholders, services, etc. The Finance office communicates back to the initiating department to provide them ample time to comply with the budget instructions. This activity also assists the Superintendent and the Cabinet in communicating the spending plan to the Board and community members on exactly what is embedded in the draft budget document, and how said expenditure can further the pursuit of instructional excellence.

Integrated throughout the three phases of the annual budget development process, there are meetings with Board of Education and related committees, Budget and Finance Subcommittee and Operations Committee. The Administration presents a host of data such as current year forecasted actuals, five year financial projections, economic conditions, current budget assumptions, etc. with the goal of ensuring every dollar budgeted counts towards meeting the needs of our students and community. Recommendations and feedback offered by the committees and community members are taken into consideration.

Adoption and Approval

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

Implementation

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

Review and Assessment

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

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

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Our Capital Budget Development Process

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

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

- Safety
- Instructional Environment
- Return on Investment
- Savings

In the fall of each year the Operations department and Design and Construction department submits to the Finance department the proposed list of projects, architect budget estimates for each project, and the proposed funding stream as a part of the capital budget development process. The proposed spending plan is submitted to the Facilities Oversight Subcommittee of the Board of Education, the Operations Committee of the Board of Education, and eventually to the full Board of Education.

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

A summary of the investments by school, as well as a list of capital projects by school for the next 5 years is presented in the Financial Section of the budget document. The 10 Year Facilities Review is the cornerstone for capital budget planning for RPS205 for the next decade.

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| ROCKFORD PUBLIC SCHOOLS FY 2016 BUDGET DEVELOPMENT CALENDAR | | |
|--|---|---|
| When | Activity | Who |
| October 24, 2014 | FY 2016 Budget Retreat Planning/Establish Budget Assumptions/Review Budget Calendar | Chiefs & Cabinet |
| November 4, 2014 | Cabinet Retreat/Distribution of Budget training documents | All, Financial Services, Budget Managers |
| November 18, 2014 - December 12, 2014 | District Budget meetings and compilation | All, Financial Services, Budget Managers |
| December 1, 2014 | Budget Process Reporting/Develop Communication Plan during Cabinet Meeting 9:30 am - 10:30 am | Chiefs & Cabinet |
| December 12, 2014 | Budgets Due From Principals & Cabinet | ALL |
| January 5-9, 2015 | Budget Reviews w/ Principals and Cabinet (Allocation Meetings) | Financial Services |
| January 26, 2015 | Draft 1 of FY 2016 Budget presented to Superintendent & Chiefs 9:30 am - 10:30 am | Financial Services |
| February 23, 2015 | CABINET MEETING: Review and finalize FY 16 Revenue and Expense assumptions | Chiefs & Cabinet |
| March 2, 2015 | CABINET MEETING: Review FY 15 Forecasted Actuals/FY 16 DRAFT 2 Budget | Chiefs & Cabinet |
| March 9, 2015 | CABINET MEETING: Review FY 16 DRAFT 3 and determine/incorporate additional budget cuts to ensure balanced budget | Chiefs & Cabinet |
| March 25, 2015 | Budget & Finance Subcommittee- Overview of Budget Development/Priorities | Chiefs & Cabinet |
| April 6, 2015 | CABINET MEETING: FY 16 Budget Presentation review for BOE | Chiefs & Cabinet |
| April 13, 2015 | Budget & Finance Subcommittee - DRAFT Presentation of FY 16 Budget. | Budget & Finance Subcmt./Chiefs & Cabinet |
| April 21, 2015 | Operations Committee - FINAL DRAFT FY 16 Budget Presentation. | Operations Committee/Chiefs & Cabinet |
| April 28, 2015 | Superintendent's Report - Superintendent FY16 Budget Update. | Board |
| May 12, 2015 | FINAL DRAFT presentation of FY 16 Budget to Board of Education; first reading Resolution for Adoption AND Notice of Public Hearing and Resolution Directing Publication of Notice (Budget must be available for public inspection 30 days prior to final action). | Board |
| May 13, 2015 | Publication of Notice of Hearing in May 13th <i>Rockford Registrar Star</i> newspaper (Budget must be available for public inspection 30 days prior to final action). | Financial Services |
| May 26, 2015 | BOE: follow up discussion of FY16 Budget, if needed. | Board |
| June 9, 2015 | BOE: follow up discussion of FY16 Budget, if needed. | Board |
| June 23, 2015 | Public Hearing AND FY 16 Budget Adoption. | Board |

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FY 16 Operating Funds Budget Assumptions

Administration was facing a \$17 million operating funds deficit during FY 16 Budget development based on the FY 15 forecasted actuals and the FY 16 financial forecast. Tactics that were used to close the budget gap during the budget development process are:

- 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 16 Budget direction given to reduce (where feasible and not including grants) all non-salary and benefit budgets by 10%.

Listed below are the revenue and expenditure assumptions for the FY 16 Operating Funds budget.

- District enrollment budgeted flat per enrollment trends.
- Local Revenue
 - Property Taxes - No Consumer Price Index increase is expected per Board directive. Only new property increases budgeted.
 - Equalized assessed valuation - Forecasting a 3% decline in property values within the District's boundaries.
 - District tax rates are projected to increase to cover flat level of property tax funding, not including new property.
 - Corporate Personal Property Replacement Tax – remain flat over FY 15 Budget, \$2 mil reduction. \$3 million earmarked to Facilities Plan in Capital Fund.
- State and Federal Revenue
 - General State Aid proration is likely to continue 11% proration used for FY 16.
 - 4 Categorical Aid payments expected to be received.
 - State and Federal funding expected to remain flat and mirror FY 15
- Salaries and Benefits Expenditures
 - Labor union contractual increases are budgeted.
 - Health care cost adjusted to forecasted actual and increased 9%.
 - FY 16 Budget adjusted to 36% from 9% for federally funded teachers' retirement costs of an additional \$4 million.

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- Purchases Services - expected to remain flat or decrease
- Supplies & Materials
 - Expected to remain flat or decrease except;
 - \$1 million elementary school math instructional resource adoption.
- Capital & Equipment - expected to remain flat or decrease except:
 - \$1 million investment in technology to continue computer refresh
 - Fund 10 investment in capital plan \$300,000
 - 16 new school buses
- Permanent fund transfer from the Transportation Fund to the Operations and Maintenance Fund \$10 million.
- FY 16 Budget direction given to reduce (where feasible and not including grants) all non-salary and benefit budgets by 10%.

Fund Name and Purpose

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:

- 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

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| | |
|-----------------------------------|--|
| <u>10- Education</u> | Is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Education Fund budgeted revenues are <u>\$195,791,850</u> and budgeted expenditures are <u>\$179,182,550.</u> |
| <u>17- Special Education</u> | Accounts for the costs of educating all students with an Individualized Education Plan (IEP). Special Education Fund budgeted revenues are <u>\$34,551,386</u> and budgeted expenditures are <u>\$60,549,773.</u> |
| <u>18- Grants</u> | Accounts for all revenues and expenditures associated with both state and federal grants. Grants Fund budgeted revenues are <u>\$39,467,375</u> and budgeted expenditures are <u>\$40,084,519.</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>\$11,823,727</u> and budgeted expenditures are <u>\$11,161,451.</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>\$34,538,029</u> and budgeted expenditures are <u>\$24,070,447.</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>\$13,395,569</u> and budgeted expenditures are <u>\$13,541,637.</u> |
| <u>40- Transportation</u> | Accounts for the resources accumulated and payments made to provide student transportation services. Transportation Fund budgeted revenues are <u>\$30,716,720</u> and budgeted expenditures are <u>\$31,101,526.</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>\$7,169,092</u> and budgeted expenditures are <u>\$7,372,879.</u> |
| <u>60- Capital Projects</u> | 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, and a separate Capital fund accounts for the \$159.9 million of bond proceeds. Capital Projects Fund budgeted revenues are <u>\$3,069,151</u> and budgeted expenditures are <u>\$50,225,918.</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>\$1,736,617</u> and budgeted expenditures are <u>\$500,000.</u> |

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80- Tort Immunity

Accounts for the resources accumulated and payments made to provide legal services, workman's compensation, liability insurance and unemployment insurance etc. Tort Immunity Fund budgeted revenues are **\$5,935,860** and budgeted expenditures are **\$7,707,511**.

90- Life Safety

Accounts for the resources accumulated and payments made to address life and/or safety expenditures. Life Safety Fund revenues are **\$1,978,620** and budgeted expenditures are **\$2,931,116**. For FY 16, expenditures reflect a spend-down of bond proceeds received in September of 2010 and February 2015.

Operating Funds Summary

Total Operating funds revenue for FY 16 is budgeted at \$361,730,656, which includes a \$10,000,000 fund transfer from the Transportation fund to the Operations and Maintenance fund. Excluding the fund transfer, total operating funds revenue is \$351,730,656 as compared to the FY 15 forecasted actual revenue of \$343,169,028.

**Rockford Public School District No. 205
Comparative Statement of Revenue and Expenditures
FY 13 – FY 16 Budget
OPERATING FUNDS – 10, 17, 18, 19, 20, 40, 50, 51, 70, 80**

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | 4TH Forecast FY 15 Forecasted Actuals | FY 16 BUDGET | FY 15 Forecast VS FY 16 | % CHG |
|---------------------------------------|------------------------------|----------------------|-----------------------|-----------------------------|--|----------------------|-------------------------------|---------------|
| REVENUES | | | | | | | | |
| 41 | Local | \$173,924,356 | \$170,186,012 | \$169,794,725 | \$169,794,725 | \$168,269,637 | (\$1,525,088) | -0.9% |
| 42 | Flow-Through | 258,718 | 675,114 | 0 | 0 | 113,989 | 113,989 | 0.0% |
| 43 | State | 128,685,906 | 129,205,903 | 135,800,693 | 135,179,725 | 141,008,676 | 5,828,951 | 4.3% |
| 44 | Federal | 44,911,582 | 41,632,808 | 37,997,659 | 36,899,677 | 41,838,354 | 4,938,677 | 13.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 480,347 | 1,098,981 | 0 | 10,500,000 | 10,500,000 | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$347,780,562 | \$342,180,184 | \$344,692,058 | \$341,874,127 | \$361,730,656 | \$19,856,529 | 5.8% |
| EXPENDITURES | | | | | | | | |
| 51 | Salaries | \$169,951,983 | \$178,889,156 | \$184,011,976 | \$182,701,394 | \$182,112,509 | (\$588,885) | -0.3% |
| 52 | Employee Benefits | 69,965,146 | 74,632,121 | 73,033,888 | 72,306,300 | 78,013,656 | 5,707,356 | 7.8% |
| 53 | Purchased Services | 37,094,432 | 40,071,331 | 38,883,922 | 39,242,988 | 39,628,244 | 385,256 | 1.0% |
| 54 | Supplies & Materials | 26,245,483 | 29,552,608 | 26,847,988 | 24,120,222 | 25,984,832 | 1,864,610 | 6.9% |
| 55 | Capital Outlay | 11,766,988 | 8,469,041 | 6,942,948 | 7,543,967 | 5,287,532 | (2,256,435) | -32.5% |
| 56 | Other Objects | 16,522,189 | 17,536,876 | 18,118,161 | 18,991,872 | 19,469,266 | 477,394 | 2.6% |
| 57 | Non-Capital Equipment | 0 | 0 | 0 | 0 | 284,617 | 284,617 | 0.0% |
| 58 | Termination Benefits | 0 | 0 | 450,000 | 0 | 450,000 | 450,000 | 100.0% |
| 8100 | Other Uses/Fund Transfers | (24,542,902) | 413,756 | 1,098,981 | 0 | 10,500,000 | 10,500,000 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$307,003,319 | \$349,564,889 | \$349,387,864 | \$344,906,743 | \$361,730,656 | \$16,823,913 | 4.8% |
| TOTAL SURPLUS/(DEFICIT) | | \$40,777,243 | (\$7,384,705) | (\$4,695,806) | (\$3,032,616) | \$0 | \$3,032,616 | -64.6% |
| FUND 10 TRANSFER TO CAPITAL | | \$0 | (\$25,000,000) | \$0 | \$0 | \$0 | \$0 | |
| 1 TIME SOFTWARE SPEND | | \$0 | \$0 | \$1,000,000 | \$1,000,000 | \$0 | \$0 | |
| NET SURPLUS/(DEFICIT) | | \$40,777,243 | (\$32,384,705) | (\$3,695,806) | (\$2,032,616) | \$0 | \$2,032,616 | |
| EST BEGINNING FUND BALANCE | | \$99,918,097 | \$140,695,340 | \$108,310,635 | \$108,310,635 | \$105,278,019 | | |
| EST ENDING FUND BALANCE | | \$140,695,340 | \$108,310,635 | \$103,614,829 | \$105,278,019 | \$105,278,019 | | |

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Administration made the following budget reductions in order to present a balanced operating funds budget:

| | |
|---|---------------------|
| Reduce 102.55 FTE salaries and benefits | \$7,430,063 |
| | |
| | <u>FTE</u> |
| Administration/Central Office | 46.55 |
| Elementary | 31 |
| Secondary | 25 |
| TOTAL FY 16 FTE REDUCTION | 102.55 |
| | |
| Healthcare cost avoidance re-forecasting to actuals | \$2,660,057 |
| | |
| Defer portion of IT computer refresh | \$2,000,000 |
| | |
| Purchase 16 school buses vs 26 buses | \$850,000 |
| | |
| Defer Fund 10 furniture budget | \$1,000,000 |
| | |
| Reduction in Central Office non-salary budgets | \$800,000 |
| | |
| Defer Middle School textbook adoption | \$800,000 |
| | |
| Reduction in School based budgets | \$614,000 |
| | |
| TOTAL FY 16 PROPOSED SPENDING REDUCTIONS | \$16,154,120 |
| | |

FY 16 Operating Funds Revenue Summary

- FY 16 Local Revenue totals \$168,269,637 as compared to forecasted FY 15 forecasted actual local revenue of \$169,794,725, a reduction of approximately \$1.5 million. Local revenue is comprised of :
 - Property Taxes total: \$140,366,804, about \$130,000 less than FY 15. No CPI is expected per Board directive therefore local property tax revenue shall remain flat in FY 16 over FY 15.
 - Corporate Personal Property Replacement Taxes will remain flat at \$20,539,700 not including \$3 million earmarked for the Capital Plan.
 - Other Local Revenue: \$7,363,133 about \$1.4 million less than FY 15 due to adjusting FY 16 budget to closer reflect actual revenue trends.
- FY 16 State Revenues total \$141,008,676 as compared to FY 15 forecasted actuals of \$135,179,725 mostly due to an expected increase in General State Aid of \$5,232,405.
 - GSA Proration is likely to continue at 11% proration used for FY 16.
 - 4 Categorical Aid payments are expected in FY 16.
 - Early Childhood - Expected to mirror the FY 15 grant award.

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- Adjusted FY 16 Budget to reflect ALL grants awarded to District.
- FY 16 Federal Revenues total \$41,838,354 as compared to FY 15 forecasted actuals of \$36,899,677. The increase is primarily due to adjusting the FY 16 Budget to reflect all grants awarded to the District.
- FY 16 Other Sources/Fund Transfers In total \$10,500,000
 - 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.
 - Fund transfer of \$10,000,000 from Transportation Fund to Operations and Maintenance Fund.

FY 16 Operating Funds Expenditure Summary

- FY 16 Salaries total \$182,112,509 as compared to FY 15 forecasted actual of \$182,701,394.
 - 102.55 FTE Reductions, \$7.43 million in salaries and benefits
 - Contractual increases are budgeted

| Code | Description | FY 12 FTE | FY 13 FTE | Budget FY 14 FTE | Actual FY 14 FTE | Budget FY 15 FTE | 6/30/2015 ACTUAL FY 15 FTE | BUDGET FY 16 FTE |
|--------------|------------------------------|-----------------|-----------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|
| 1200 | Certified Administration | 143.00 | 141.50 | 139.00 | 150.00 | 166.01 | 163.00 | 162.00 |
| 1300 | Non-Certified Administration | 31.00 | 32.00 | 36.80 | 44.00 | 44.00 | 44.00 | 45.00 |
| 2500 | Certified Support | 302.60 | 314.10 | 331.40 | 356.90 | 347.50 | 355.00 | 336.00 |
| 2800 | Certified Teacher | 1,560.40 | 1,647.33 | 1,700.50 | 1,742.00 | 1,724.00 | 1,699.70 | 1,696.20 |
| 4200 | Non-Certified Support | 182.30 | 159.97 | 150.00 | 212.20 | 187.00 | 227.10 | 192.10 |
| 4300 | Non-Certified Support - RBMA | - | - | 11.00 | 13.00 | 11.00 | 12.00 | 12.00 |
| 4400 | Hearing Interpreters | - | 14.00 | 14.40 | 13.00 | 11.56 | 11.00 | 11.00 |
| 5100 | Clerical | 159.50 | 142.00 | 140.00 | 144.00 | 143.00 | 142.00 | 139.50 |
| 5200 | Clerical- Confidential | - | 15.00 | 9.00 | 8.00 | 8.00 | 6.00 | 4.00 |
| 6100 | Bus Driver | 225.76 | 225.76 | 229.48 | 231.57 | 224.29 | 219.12 | 219.12 |
| 6200 | Paraprofessional | 488.57 | 491.57 | 498.00 | 612.00 | 518.82 | 568.50 | 578.62 |
| 6225 | Hourly Support | 58.71 | 56.29 | 70.00 | 71.57 | 70.86 | 74.38 | 73.27 |
| 7100 | Trades | 69.00 | 68.00 | 66.00 | 76.00 | 73.00 | 78.00 | 77.00 |
| 8300 | Food Service | 117.21 | 121.15 | 136.88 | 122.22 | 117.41 | 123.63 | 124.18 |
| TOTAL | | 3,338.05 | 3,428.66 | 3,532.46 | 3,796.46 | 3,646.45 | 3,723.43 | 3,669.99 |

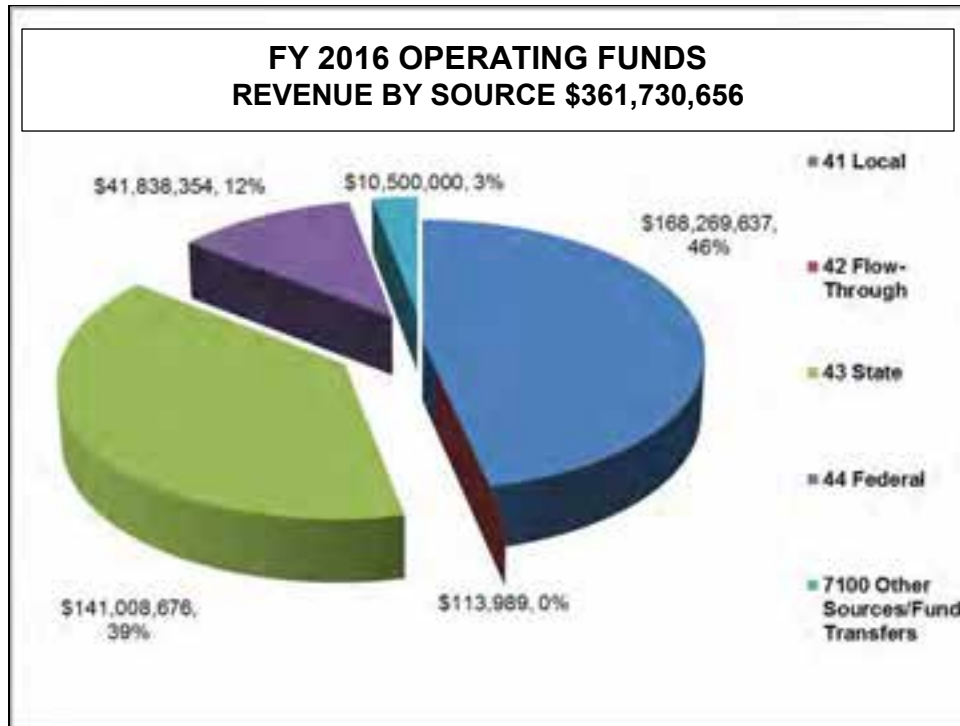
| | | |
|-------------|------------------------------|--|
| 1200 | Certified Administration | TRS certified admin - Principals, Asst. Principals, Directors, Exec. Dir., Supt. & Asst. Supt. |
| 1300 | Non-Certified Administration | Non-TRS certified admin - Attorney, COO, CFO, Directors, Exec. Dir, Coordinators & Managers |
| 2500 | Certified Support | Nurses, Counselors, Instructional Leaders, Librarians, ALE, Reading & Math Intervention, Psychologists, Social Workers, Speech & Language |
| 4200 | Non-Certified Support | Building Support Specialists, Student Assignment, Family Support, EC Prevention Initiative, Technology, Software Support, Investigation, Communications, Human Resources, ROTC, Exec. Assistants, Food Service Supervisors |
| 6225 | Hourly Support | Breakfast Aides, Lunch Aides, Crossing Guards |

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- FY 16 Benefits total \$78,013,656 as compared to FY 15 forecasted actuals of \$72,306,300.
 - Health care costs are forecasted to align with FY 15 forecasted actuals.
 - TRS Federal pension obligations were budgeted at 9% in FY 15 Budget. FY 16 Budget adjusted to 36% for Federal grants additional \$4 million.
- FY 16 purchased services total \$39,628,244 as compared to FY 15 forecasted actuals of \$39,242,988 mostly due to inflationary increases in the cost of doing business.
- FY 16 supplies total \$25,984,832 as compared to FY 15 forecasted actuals of \$24,120,222.
- FY 16 capital outlay totals \$5,287,532 as compared to FY 15 forecasted actuals of \$7,543,967. This decrease is due to deferring capital purchases of buses and furniture in FY 16.
- FY 16 other objects total \$19,469,266 as compared to FY 15 forecasted actuals of \$18,991,872. The increase is primarily due to an anticipated increase in payments to charter schools.
- FY 16 expenditures by function as compared to the FY 15 budget are as follows:
 - FY 16 Instruction expenditures total \$190,480,508 as compared to FY 15 budget of \$186,830,590, an increase of \$3,649,918.
 - FY 16 Support services expenditures total \$143,179,761 as compared to FY 15 budget of \$148,184,375, a decrease of \$5,004,614. The majority of this decrease is due to Fund 18 grants and the realignment of the FY 16 grants budgets' to mirror actual awards in FY 15.
 - FY 16 Community Services expenditures total \$4,798,319 as compared to FY 15 budget of \$2,919,619, an increase of \$1,878,700. The majority of this decrease is due to Fund 18 grants and the realignment of the FY 16 grants budgets' to mirror actual awards in FY 15.
 - FY 16 Payments to Other Districts total \$12,772,057 as compared to FY 15 budget of \$10,354,313, an increase of \$2,417,744. This increase is primarily due to an increase on the payments to charter schools and an increase in residential tuition expenditures to more closely align to actuals.
 - FY 16 Uses of Funds total \$10,500,000 as compared to FY 15 budget of \$1,098,981, an increase of \$9,401,019. This is due to the permanent transfer from the Transportation fund to the Operations and Maintenance Fund.

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FY 16 Operating Revenue Summary – At A Glance



FY 16 Local Revenue: \$168,269,637

- Property Taxes \$140,366,804
- CPPRT: \$20,539,700
- Other Local Revenue: \$7,363,133

FY 16 State Revenue: \$141,008,676

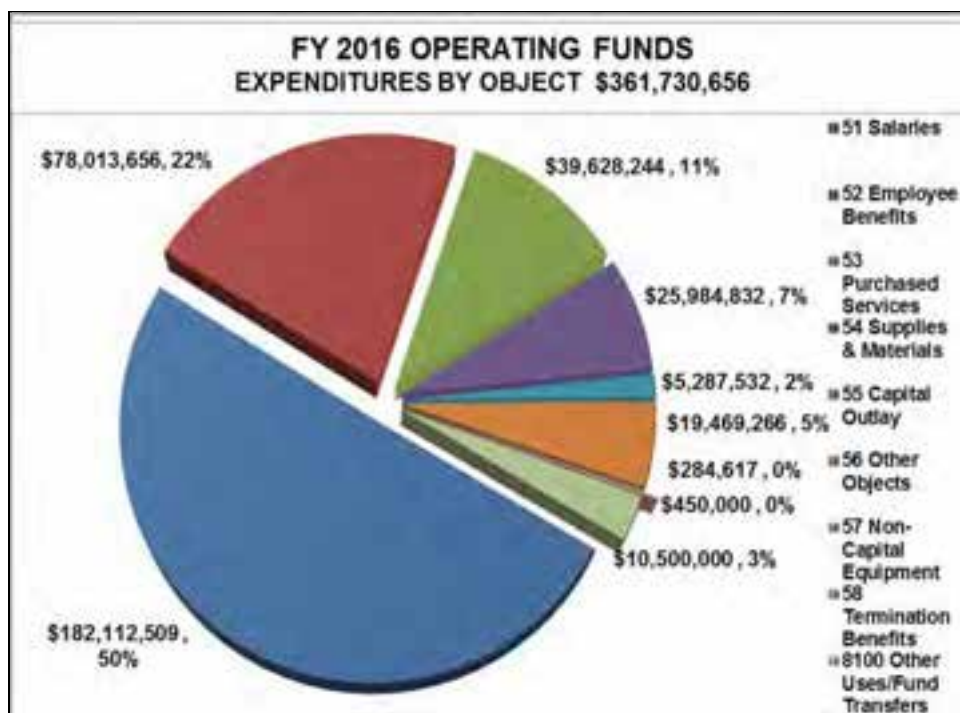
- GSA: \$103,016,145
- Special Ed: \$12,960,000
- Transportation: \$12,967,953
- Early Childhood: \$8,771,871

FY 16 Federal Revenue: \$41,838,354

FY 16 Other: \$10,500,000

- Interest income transfer from Working Cash Fund: \$500,000
 - \$100,000 to Ed Fund
 - \$400,000 to O&M Fund
- Fund Transfer from Transportation Fund \$10,000,000 to O&M Fund

FY 16 Operating Expenditure Summary – At A Glance



FY 16 Salaries: \$182,112,509

- 3.669.99 FTE
- 102.55 FTE reduction, \$7.43 million in salaries in benefits

FY 16 Benefits: \$78,013,656

- PEPY \$13,248
- Fed TRS 36%

Purchased Services: \$39,628,244

FY 16 Supplies: \$25,984,832

FY 16 Capital: \$4,388,637

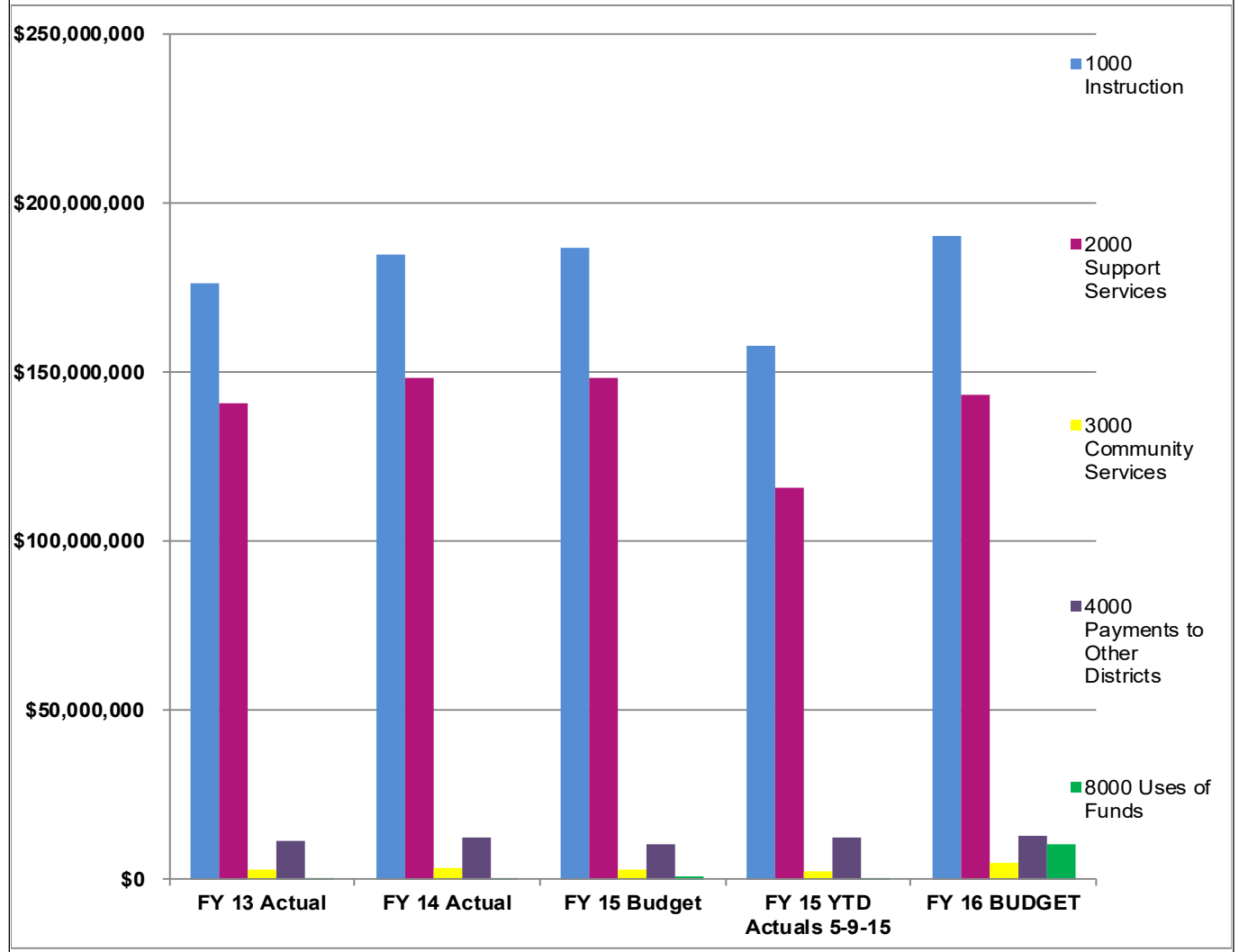
FY 16 Other: \$30,703,883

- Miscellaneous \$19,469,266
- Non-Capital Equipment \$284,617
- Termination Benefits \$450,000
- Fund Transfer \$10,500,000

INTRODUCTORY SECTION

Comparison of Appropriations of FY 16 Operating Expenditures by Function

| EXPENDITURES BY FUNCTION - OPERATING FUNDS | | | | | | |
|--|-----------------------------|----------------------|----------------------|----------------------|--------------------------|----------------------|
| Function Code | Function Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 YTD Actuals 5-9-15 | FY 16 BUDGET |
| 1000 | Instruction | \$176,337,365 | \$184,889,292 | \$186,830,590 | \$158,007,706 | \$190,480,508 |
| 2000 | Support Services | \$140,873,227 | \$148,563,797 | \$148,184,375 | \$115,913,332 | \$143,179,761 |
| 3000 | Community Services | \$3,074,815 | \$3,174,703 | \$2,919,619 | \$2,413,040 | \$4,798,319 |
| 4000 | Payments to Other Districts | \$11,308,279 | \$12,451,398 | \$10,354,313 | \$12,123,882 | \$12,772,057 |
| 8000 | Uses of Funds | \$457,098 | \$497,631 | \$1,098,981 | \$437,838 | \$10,500,000 |
| TOTAL OPERATING FUNDS | | \$332,050,784 | \$349,576,821 | \$349,387,878 | \$288,895,798 | \$361,730,645 |



INTRODUCTORY SECTION

FY 16 Capital Funds Summary

Total Capital Funds budget for FY 16 are \$18,443,340 in revenue and \$66,698,671 in expenditures.

Rockford Public School District No. 205
Comparative Statement of Revenue and Expenditures
FY 13 – FY 16 Budget
CAPITAL FUNDS – 30, 60, 90

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | FY 15 Forecasted Actuals | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------------------|------------------------------|----------------------|-----------------------|-----------------------|--------------------------|-----------------------|-----------------------|---------------|
| REVENUES | | | | | | | | |
| 41 | Local | \$19,166,715 | \$17,146,757 | \$19,169,194 | \$19,169,194 | \$18,443,340 | (\$725,854) | -3.9% |
| 42 | Flow-Through | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43 | State | 0 | 52,330 | 0 | 0 | 0 | 0 | 0.0% |
| 44 | Federal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 0 | 59,000,000 | 0 | (\$59,000,000) | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$19,166,715 | \$17,199,087 | \$19,169,194 | \$78,169,194 | \$18,443,340 | (\$59,725,854) | -76.4% |
| EXPENDITURES | | | | | | | | |
| 51 | Salaries | \$322,285 | \$173,217 | \$156,831 | \$156,831 | \$503,135 | \$88,554 | 56.5% |
| 52 | Employee Benefits | 80,831 | 41,107 | 25,051 | 25,051 | 92,999 | 19,991 | 79.8% |
| 53 | Purchased Services | 1,592,416 | 2,346,640 | 2,899,052 | 2,899,052 | 3,060,900 | (1,225,651) | -29.8% |
| 54 | Supplies & Materials | 36,019 | 32,679 | 5,000 | 5,000 | 0 | (4,998) | 0.0% |
| 55 | Capital Outlay | 4,641,922 | 46,966,510 | 47,042,504 | 49,418,504 | 49,500,000 | (42,504) | -0.1% |
| 56 | Other Objects | 17,788,895 | 17,452,250 | 14,315,000 | 14,315,000 | 13,541,637 | (773,363) | -5.4% |
| 58 | Termination Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$24,462,368 | \$67,012,403 | \$64,443,438 | \$66,819,438 | \$66,698,671 | (\$1,937,971) | -3.0% |
| TOTAL SURPLUS/(DEFICIT) | | (\$5,295,653) | (\$49,813,316) | (\$45,274,244) | \$11,349,756 | (\$48,255,331) | (\$57,787,883) | 127.6% |
| FUND 10 TRANSFER TO CAPITAL | | \$0 | \$25,000,000 | \$0 | \$0 | \$0 | \$0 | |
| NET SURPLUS/(DEFICIT) | | (\$5,295,653) | (\$24,813,316) | (\$45,274,244) | \$11,349,756 | (\$48,255,331) | (\$57,787,883) | 127.6% |
| EST BEGINNING FUND BALANCE | | \$139,365,470 | \$134,069,817 | \$109,256,501 | \$109,256,501 | \$120,606,257 | \$11,349,756 | |
| EST ENDING FUND BALANCE | | \$134,069,817 | \$109,256,501 | \$63,982,257 | \$120,606,257 | \$72,350,926 | \$8,368,669 | |

Debt Service Fund

The debt service fund has total local revenue comprised of property taxes totaling \$13,395,569. Other expenditures total \$13,541,637 and represent the bond and interest payments for FY 16.

Capital Fund

FY 16 local revenue totaling \$3,069,151 is comprised of CPPRT funds restricted for use in the Facilities Plan. Total budgeted capital expenditures for FY 16 are \$50,225,918. *Please refer to the capital section of the budget book for additional details on the Facilities Plan and projects.*

Life/Safety Fund

The life/safety fund has total local revenue comprised of property taxes totaling \$1,978,620. FY 16 expenditures are budgeted in the amount of \$2,931,116 and represent the various life safety eligible projects that will be completed in FY 16.

INTRODUCTORY SECTION

Total FY 16 Revenues for all funds combined totals \$380,173,996 and total FY 16 Expenditures totals \$428,429,327. The deficit amount of \$48,255,331 represents the facilities capital plan expenditures that are budgeted in FY 16 to spend down the bond proceeds.

Total FY 16 Revenue, Expenditures and FTEs – ALL FUNDS CONSOLIDATED

| | | REVENUE | | EXPENDITURES | | NET SURPLUS/ (DEFICIT) |
|-----------------------|------------------------|---------------|-------------------------|---------------|----------------|-----------------------------------|
| Fund | Fund Description | FY 16 BUDGET | % of TOTAL Budget | FY 16 BUDGET | % of Budget | FY 16 Revenue Less Expenses |
| OPERATING FUNDS | | | | | | |
| 10 | Educational Fund | \$195,791,850 | 51.5% | \$179,182,550 | 41.8% | \$16,609,300 |
| 17 | Special Education Fund | \$34,551,386 | 9.1% | \$60,549,773 | 14.1% | (\$25,998,387) |
| 18 | Grants Fund | \$39,467,375 | 10.4% | \$40,084,519 | 9.4% | (\$617,144) |
| 19 | Food Service Fund | \$11,823,727 | 3.1% | \$11,161,451 | 2.6% | \$662,276 |
| 20 | Oper and Maint Fund | \$34,538,029 | 9.1% | \$24,070,447 | 5.6% | \$10,467,582 |
| 40 | Transportation Fund | \$30,716,720 | 8.1% | \$31,101,526 | 7.3% | (\$384,806) |
| 50/51 | IMRF/FICA | \$7,169,092 | 1.9% | \$7,372,879 | 1.7% | (\$203,787) |
| 70 | Working Cash | \$1,736,617 | 0.5% | \$500,000 | 0.1% | \$1,236,617 |
| 80 | Tort Immunity | \$5,935,860 | 1.6% | \$7,707,511 | 1.8% | (\$1,771,651) |
| TOTAL OPERATING FUNDS | | \$361,730,656 | 95.1% | \$361,730,656 | 84.4% | \$0 |
| CAPITAL FUNDS | | | | | | |
| 30 | Debt Service | \$13,395,569 | 3.5% | \$13,541,637 | 3.2% | (\$146,068) |
| 60 | Capital | \$3,069,151 | 0.8% | \$50,225,918 | 11.7% | (\$47,156,767) |
| 90 | Life Safety | \$1,978,620 | 0.5% | \$2,931,116 | 0.7% | (\$952,496) |
| TOTAL CAPITAL FUNDS | | \$18,443,340 | 4.9% | \$66,698,671 | 15.6% | (\$48,255,331) |
| TOTAL - ALL FUNDS | | \$380,173,996 | | \$428,429,327 | | (\$48,255,331) |

| Pos # | Description | Total FTEs | % of FTE | Total Salaries | Total Benefits | Grand Total | \$ of Grand Total |
|---------------|------------------------------|-----------------|-------------|----------------------|---------------------|----------------------|-------------------|
| 1200 | Certified Administration | 162.00 | 4% | \$14,162,327 | \$4,238,076 | \$18,400,403 | 7% |
| 1300 | Non-Certified Administration | 45.00 | 1% | \$3,581,409 | \$1,218,593 | \$4,800,002 | 2% |
| 2500 | Certified Support | 336.00 | 9% | \$22,446,385 | \$9,299,138 | \$31,745,523 | 12% |
| 2800 | Certified Teacher | 1,696.20 | 46% | \$100,476,214 | \$37,346,289 | \$137,822,503 | 53% |
| 4200 | Non-Certified Support | 192.10 | 5% | \$7,750,172 | \$3,680,282 | \$11,430,454 | 4% |
| 4300 | Non-Certified Support-RBMA | 12.00 | 0% | \$543,417 | \$253,418 | \$796,835 | 0% |
| 4400 | Hearing Interpreters | 11.00 | 0% | \$379,597 | \$211,698 | \$591,295 | 0% |
| 5100 | Clerical | 139.50 | 4% | \$4,514,017 | \$2,633,115 | \$7,147,131 | 3% |
| 5200 | Clerical- Conf | 4.00 | 0% | \$153,463 | \$79,662 | \$233,126 | 0% |
| 6100 | Bus Driver | 219.12 | 6% | \$3,542,755 | \$3,519,003 | \$7,061,758 | 3% |
| 6200 | Paraprofessional | 578.62 | 16% | \$8,400,173 | \$9,254,767 | \$17,654,940 | 7% |
| 6225 | Hourly Support | 73.27 | 2% | \$574,044 | \$363,958 | \$938,002 | 0% |
| 7100 | Trades | 77.00 | 2% | \$3,923,623 | \$1,701,994 | \$5,625,617 | 2% |
| 8300 | Food Service | 124.18 | 3% | \$2,014,822 | \$1,867,681 | \$3,882,503 | 1% |
| Other | District Wide - Other* | - | 0% | \$10,153,227 | \$2,438,980 | \$12,592,207 | 5% |
| TOTALS | | 3,669.99 | 100% | \$182,615,644 | \$78,106,655 | \$260,722,299 | 100% |

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

INTRODUCTORY SECTION

ECONOMIC OUTLOOK

K-12 education in just about every state in the nation is being cut by state government due to the weak economy; Illinois is no different. 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 RPS 205 can potentially sustain break-even status through FY 2016. Thereafter, the property values are expected to stabilize to provide some relief and the economic engine of the state of Illinois will have to provide support to continue the advancement of education to the citizens of Rockford and the entire state of Illinois.

- 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.

The Governor presents a budget in the spring of each year; however, the House and Senate do not approve the budget until August 31. RPS 205 Board policy requires adoption of a budget prior to July 1. All state revenue assumptions are projections as to how RPS 205 believes funding will be granted prior to state budget adoption. The Illinois economy is recovering; however structured pension deficits are taking their toll on the state's ability to fully fund education.

ACKNOWLEDGEMENTS

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

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



Organizational Section

Fiscal Year 2015 (School Year 2015 - 2016)





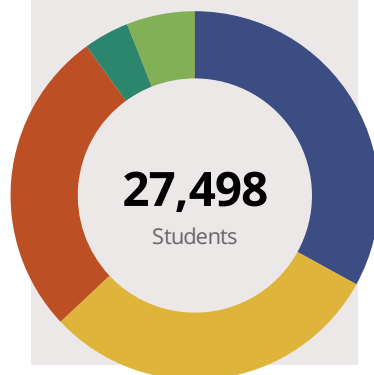
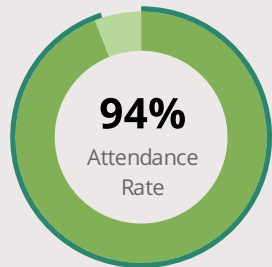
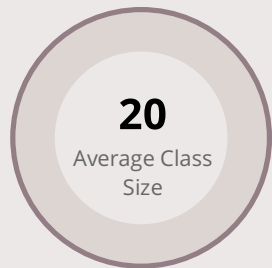
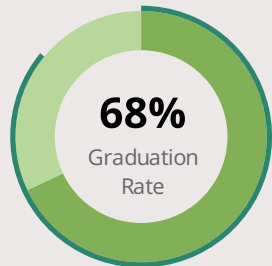
ROCKFORD SD 205

501 7Th St Rockford, IL 61104 1242 (815) 966-3102

Grades: P-12

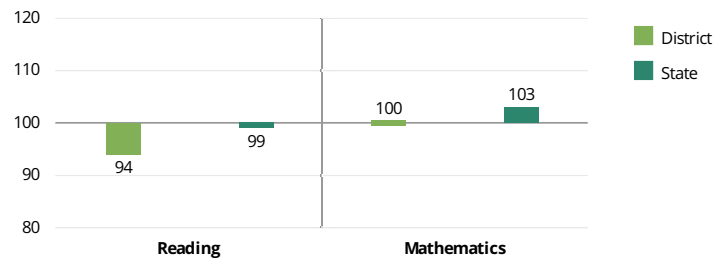
Superintendent: Dr.Ehren Jarrett

FAST FACTS



Academic Growth

To measure the amount of academic growth a school's students demonstrate, Illinois compares students' performance on the ISAT from one year to the next. Scores over 100 indicate that students are improving relative to their grade level, for example by moving from Below Standards to Meets Standards.



Academic Success

| | District | State |
|------------------------------|----------|-------|
| ISAT % Meets or Exceeds | 41% | 59% |
| PSAE % Meets or Exceeds | 39% | 54% |
| Graduation Rate | 68% | 86% |
| Post Secondary Enrollment | 50% | 73% |
| Ready for College Coursework | 28% | 46% |

ISAT and PSAE show the percentage of students who meet or exceed state standards on these achievement tests.

Graduation Rate is the percentage of students who graduate within 4 years.

Post-Secondary Enrollment is the percentage of students who enroll at colleges and universities.

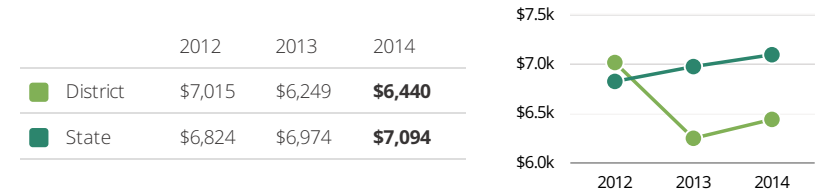
Ready for College Coursework is determined by ACT benchmarks.

Student Characteristics

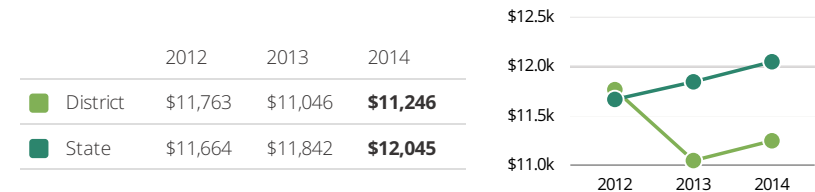
| | | | |
|-------------------|-----|-------------------|-----|
| White | 33% | Low Income | 79% |
| Black | 30% | English Learners | 12% |
| Hispanic | 27% | With Disabilities | 13% |
| Asian | 4% | Homeless | 6% |
| American Indian | 0% | | |
| Two or More Races | 6% | | |
| Pacific Islander | 0% | | |

District Finance

Instructional Spending per Pupil includes only the activities directly dealing with the teaching of students or the interaction between teachers and students.



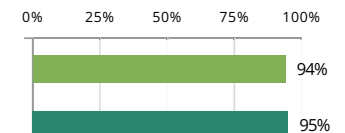
Operational Spending per Pupil includes all costs for overall operations in this district, including Instructional Spending, but excluding summer school, adult education, capital expenditures, and long-term debt payments.



Student Attendance and Mobility

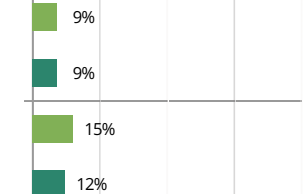
Attendance Rate

Rate at which students are present, not including excused or unexcused absences



Chronic Truancy Rate

Percentage of students who have been absent without valid reasons for 5% or more of regular school days



Student Mobility

Percentage of students who transfer in or out of the school during the school year, not including graduates

District State



ROCKFORD SD 205

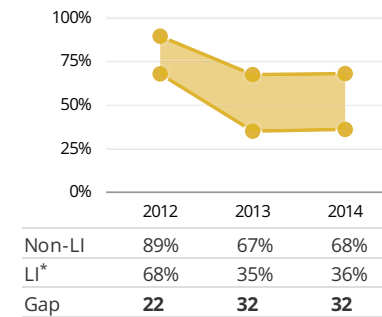
Schools in District

| School Name | Grades | % Proficient | School Name | Grades | % Proficient |
|--------------------------------|--------|--------------|---------------------------------------|--------|--------------|
| AUBURN HIGH SCHOOL | 9-12 | 47.5% | KING ELEMENTARY SCHOOL | K-5 | 27.9% |
| GUILFORD HIGH SCHOOL | 9-12 | 39.5% | KISHWAUKEE ELEM SCHOOL | K-5 | 32.8% |
| JEFFERSON HIGH SCHOOL | 9-12 | 32.3% | LEWIS LEMON ELEMENTARY | K-5 | 23% |
| ROCKFORD EAST HIGH SCHOOL | 9-12 | 34.4% | MARSH ELEMENTARY SCHOOL | K-5 | 41.1% |
| ABRAHAM LINCOLN MIDDLE SCHOOL | 6-8 | 28.7% | MAUD E JOHNSON ELEM SCHOOL | K-5 | 49.7% |
| BERNARD W FLINN MIDDLE SCHOOL | 6-8 | 42.1% | MCINTOSH ELEMENTARY | K-5 | 27.8% |
| EISENHOWER MIDDLE SCHOOL | 6-8 | 47.8% | MONTESSORI ELEMENTARY SCHOOL | P-8 | 51.2% |
| KENNEDY MIDDLE SCHOOL | 6-8 | 17.1% | R K WELSH ELEM SCHOOL | P-5 | 39.5% |
| WEST MIDDLE SCHOOL | 6-8 | 29.2% | RIVERDAHL ELEM SCHOOL | P-2 | - |
| A C THOMPSON ELEM SCHOOL | K-5 | 59.8% | ROCKFORD ENVRNMNTL SCIENCE ACAD | 6-8 | 31.2% |
| ARTHUR FROBERG ELEM SCHOOL | K-5 | 53% | ROLLING GREEN | P-5 | 47.7% |
| BARBOUR TWO-WAY LANG IMMERSION | K-8 | 33.2% | SPRING CREEK ELEM SCHOOL | K-5 | 53.1% |
| BEYER ELEM SCHOOL | K-5 | 24.3% | SWAN HILLMAN ELEM SCHOOL | P-5 | 46.2% |
| BROOKVIEW ELEM SCHOOL | K-5 | 61% | THURGOOD MARSHALL SCHOOL | 4-8 | 98.8% |
| C HENRY BLOOM ELEM SCHOOL | K-5 | 40.6% | WALKER ELEM SCHOOL | K-5 | 33.1% |
| CHERRY VALLEY ELEM SCHOOL | 3-5 | 58.8% | WASHINGTON ACADEMY | 1-5 | 99% |
| CLIFFORD P CARLSON ELEM SCHOOL | P-5 | 55.4% | WEST VIEW ELEM SCHOOL | P-5 | 42.6% |
| CONKLIN ELEM SCHOOL | K-5 | 32.3% | WHITE SWAN ELEM SCHOOL | P-2 | - |
| ELLIS ARTS ACADEMY | K-5 | 16.5% | WHITEHEAD ELEM SCHOOL | K-5 | 42% |
| GREGORY ELEM SCHOOL | K-5 | 53.7% | WM NASHOLD ELEM SCHOOL | 3-5 | 32% |
| HASKELL ACADEMY | P-5 | 27.2% | CICS JACKSON | K-8 | - |
| JOHN NELSON ELEM SCHOOL | K-5 | 36.4% | GALAPAGOS ROCKFORD CHARTER SCH | K-8 | 39.7% |
| JULIA LATHROP ELEM SCHOOL | K-5 | 36.2% | LEGACY ACAD OF EXCELLENCE CHARTER SCH | K-11 | 33% |

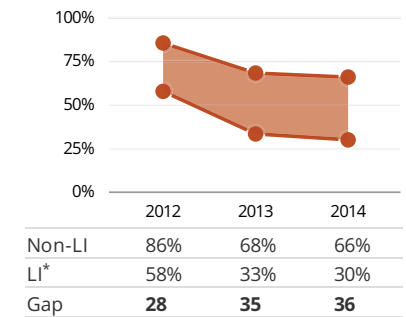
Achievement Gap

Achievement gaps display the differences in academic performance over time between one group and another group. The graphs below show the gap between low income students (LI) and non-low income students (Non-LI) over the past three years.

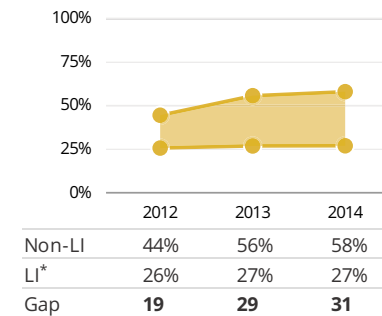
ISAT - Mathematics



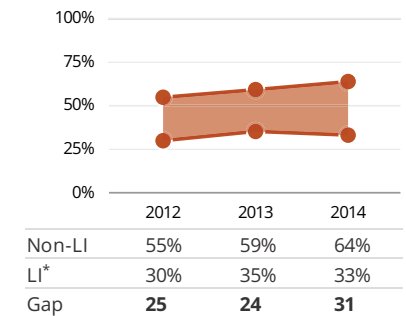
ISAT - Reading



PSAE - Mathematics



PSAE - Reading



*LI = Low Income

Educator Measures

In the last six years, schools in this district have been led by an average of **2 principal(s)** per school. In the last three years, an average of **78% of teachers** return to the same school from one year to the next.

Measures of teacher attendance and proficiency will be added to this report in 2015.

FOR MORE INFORMATION

Visit IllinoisReportCard.com to see additional details about each item of information for this school. There you will find charts spanning multiple years, detailed explanations, resources, more of the school's programs and activities, and powerful tools that let you dig deeper into data.

Most of this data has been collected by ISBE from school districts through data systems. Some information, such as the School Highlights, is entered directly by principals and can be updated throughout the year.

ORGANIZATIONAL SECTION

DISTRICT LEGAL AUTHORITY

The Rockford Public School District 205 was formed by approval of the residents of those areas in 1865 and is a legal body created by the statute of the state of Illinois. The District is a special charter district organized under a special charter granted by the Illinois General Assembly February 15, 1865. The Illinois Constitution requires the state to provide for an efficient system of high quality public educational institutions and services in order to achieve the educational development of all persons to the limits of their capabilities. The District is governed by the laws for school districts serving a resident population of not fewer than 1,000 and not more than 500,000.

The District constitutes a body corporate that possesses all the usual powers of a corporation for public purposes, and in that name may sue and be sued, purchase, hold and sell personal property and real estate, and enter into such obligations as are authorized by law.

The Rockford Public School District 205 covers about 170 square miles and serves approximately 27,744 students, providing educational services to students grades Pre-K through 12th grade. It is the fifth largest school district in the state of Illinois, with 31 elementary schools, six middle schools, four high schools, one alternative high school and three Early Childhood Centers. The legal name of the district is the Board of Education Rockford School District 205 Winnebago/Boone County (the District). The boundaries of the District encompass sections of Rockford, Cherry Valley, Loves Park, and Machesney Park. While the city of Rockford's population is approximately 152,000 RPS205's boundaries have an estimated population of 197,239.

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

Rockford Public Schools is governed by an elected seven member Board of Education and full time administrative team. The Board's powers and duties include the broad authority to adopt, enforce, and monitor all policies for the management and governance of the District's schools.

Official action by Board members may only occur at a duly called and legally conducted meeting at which a quorum is physically present. As stated in the Board member oath of office prescribed by the School Code, a Board member has no legal authority as an individual.

The District is headed by the Superintendent of Schools who reports directly to the Board and serves as the chief executive officer of the District. Dr. Ehren Jarrett became Superintendent of the District on July 1, 2013. Dr. Jarrett previously served as Assistant Superintendent of Schools for the District from 2011 through 2013. Prior to joining the District, Dr. Jarrett served as principal of Hononegah High School in Hononegah Community High School District 207 in Rockton, Illinois. Dr. Jarrett earned his doctorate degree in Educational Leadership from Northern Illinois University.

ORGANIZATIONAL SECTION

| BOARD OF EDUCATION | | | | | | |
|--|---------------------------|-----------------------------------|--|---------------------------|---------------------------|---------------------------|
| Lisa Jackson, Secretary | Tim Rollins | Kenneth Scrivano, President | Jude Makulec, Vice President | Dr. Michael Harner | Michael Connor | Laura Powers |
| District A Expire 2017 | District B Expire 2019 | District C Expire 2017 | District D Expire 2019 | District E Expire 2019 | District F Expire 2017 | District G Expire 2017 |
| Auburn | Beyer | Conklin | Carlson | Bloom | Cherry Valley | Flinn |
| Barbour | Kishwaukee | Marshall | Eisenhower | Brookview | Rolling Green | Froberg |
| Dennis | Lincoln | Montessori | Guilford | East | Swan Hillman | Jefferson |
| Ellis | Nelson | Summerdale | Marsh | Fairview | Thompson | Nashold |
| Haskell | Roosevelt | Walker | Spring Creek | Gregory | White Swan | Riverdahl |
| King | | Welsh | | Johnson | | Whitehead |
| Lathrop | | West | | | | |
| Lewis Lemon | | West View | | | | |
| McIntosh | | | | | | |
| RESA | | | | | | |
| Kennedy | | | | | | |
| Washington | | | | | | |
| ADMINISTRATION | | | | | | |
| Superintendent's Cabinet | | | | | | |
| Dr. Ehren Jarrett, Superintendent | | | Matthew Vosberg, Deputy Superintendent | | | |
| Earl Dotson, Chief Communications & Community Engagement Officer | | | Linda Lumpkin, Chief Human Resources Officer | | | |
| Martin McConahay, Chief Financial Officer | | | Dr. Dan Woestman, Chief Quality and Process Improvement Officer | | | |
| Vacant, Chief Academic Officer | | | | | | |
| Assistant Superintendents & Executive Directors | | | | | | |
| Diana Alt, Executive Director Elementary and Special Program | | | Kevin Behling, Executive Director Design & Construction | | | |
| Elizabeth Ambroiggio, Executive Director Bilingual Education | | | Dave Carson, Executive Director College & Career, PK-12, ROTC | | | |
| MeriAnn Besonen, Executive Director Finance | | | Dr. Theodore Hickman, Assistant Superintendent Secondary | | | |
| Colleen Cyrus, Executive Director Special Education | | | Lori Hoadley, General Counsel | | | |
| Angela Hite-Carter, Executive Director Student Support Services Differential | | | Kim Nelson, Executive Director Early Childhood | | | |
| Vicki Jacobson, Assistant Superintendent Elementary | | | Stacie Talbert Scott, Executive Director Budget & Purchasing | | | |
| Todd Schmidt, Chief Operating Officer | | | Dr. Travis Woulfe, Executive Director Improvement and Innovation | | | |
| Gregg Wilson, Executive Director Transportation | | | Vacant, Executive Director Talent Acquisition | | | |
| Vacant, Executive Director Nutrition Services | | | | | | |

ORGANIZATIONAL SECTION

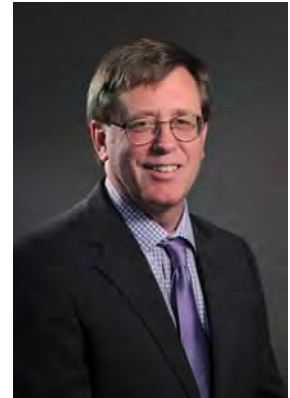
BOARD OF EDUCATION 2015-2016



Mrs. Jude Makulec
Vice President
District D– Term Expires 2019



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



Mr. Tim Rollins, Member
Chair– Operations Committee
District B– Term Expires 2019



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

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

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



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

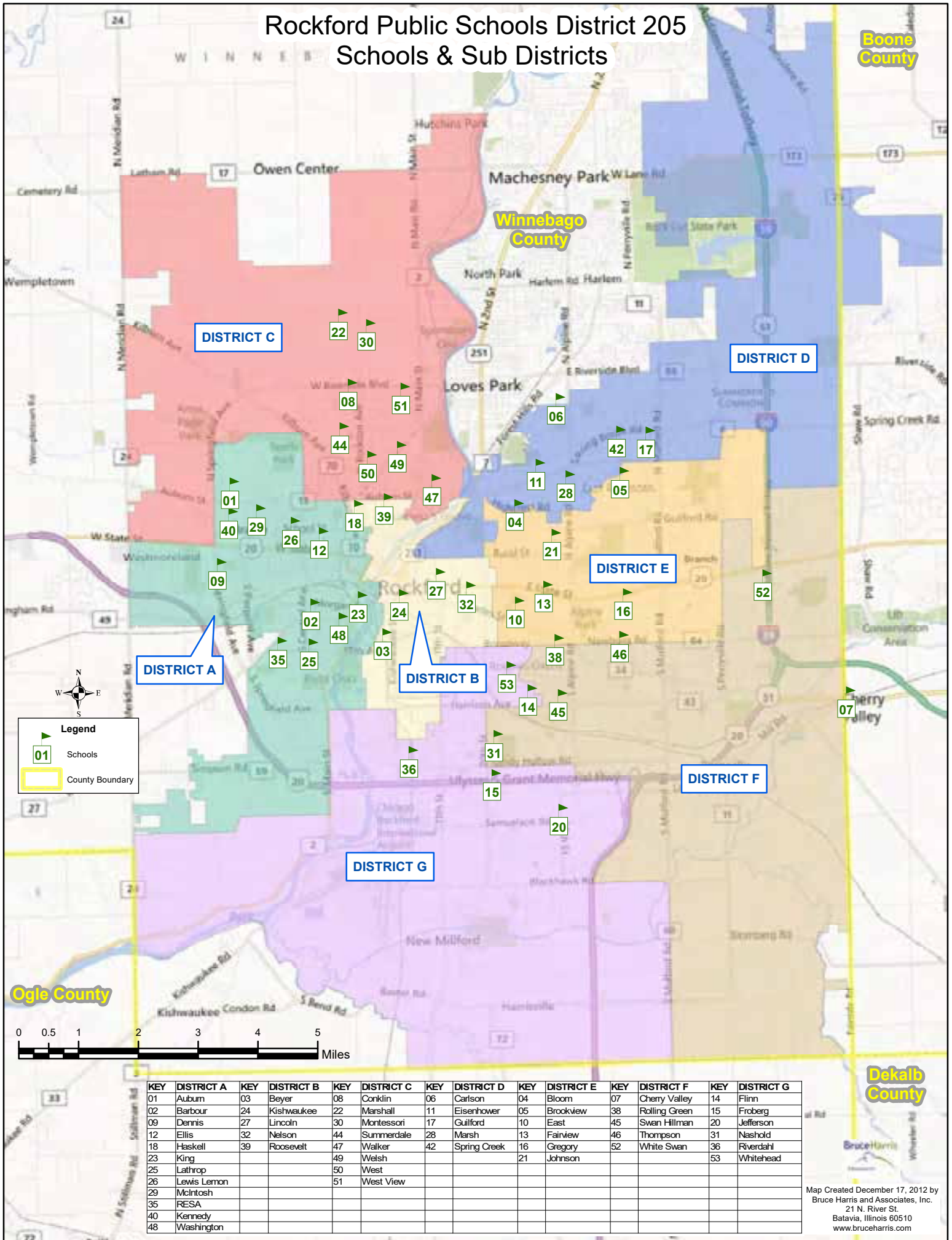


Mr. Michael Connor, Member
District F– Term Expires 2017



Dr. Michael Harner, Member
Chair—Facilities Oversight
Committee
District E– Term Expires 2019

Rockford Public Schools District 205 Schools & Sub Districts



| KEY | DISTRICT A | KEY | DISTRICT B | KEY | DISTRICT C | KEY | DISTRICT D | KEY | DISTRICT E | KEY | DISTRICT F | KEY | DISTRICT G |
|-----|-------------|-----|------------|-----|------------|-----|--------------|-----|------------|-----|---------------|-----|------------|
| 01 | Auburn | 03 | Beyer | 08 | Conklin | 06 | Carlson | 04 | Bloom | 07 | Cherry Valley | 14 | Flinn |
| 02 | Barbour | 24 | Kishwaukee | 22 | Marshall | 11 | Eisenhower | 05 | Brookview | 38 | Rolling Green | 15 | Froberg |
| 09 | Dennis | 27 | Lincoln | 30 | Montessori | 17 | Guilford | 10 | East | 45 | Swan Hillman | 20 | Jefferson |
| 12 | Ellis | 32 | Nelson | 44 | Summerdale | 28 | Marsh | 13 | Fairview | 46 | Thompson | 31 | Nashold |
| 18 | Haskell | 39 | Roosevelt | 47 | Walker | 42 | Spring Creek | 16 | Gregory | 52 | White Swan | 36 | Riverdahl |
| 23 | King | | | 49 | Welsh | | | 21 | Johnson | | | 53 | Whitehead |
| 25 | Lathrop | | | 50 | West | | | | | | | | |
| 26 | Lewis Lemon | | | 51 | West View | | | | | | | | |
| 29 | McIntosh | | | | | | | | | | | | |
| 35 | RESA | | | | | | | | | | | | |
| 40 | Kennedy | | | | | | | | | | | | |
| 48 | Washington | | | | | | | | | | | | |

Map Created December 17, 2012 by
Bruce Harris and Associates, Inc.
21 N. River St.
Batavia, Illinois 60510
www.bruceharris.com

ORGANIZATIONAL SECTION

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| SCHOOL DISTRICT PHILOSOPHY |
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As expressed in the Board's governing policy 1.30. The mission of the Rockford Public Schools, as an educational system committed to excellence, is to serve the community by equipping all of its diverse students with the tools necessary to:

- compete in a global marketplace;
- succeed in future educational pursuits; and
- contribute to society.

This is accomplished by creating integrated learning environments that respond to the needs and aspirations of the individual student with family and community.

WE BELIEVE...

- Every person is unique; each person has equal worth.
- Virtues are important determinants of an individual's and community's well-being.
- A supportive network of family, friends, and community provide positive structure, meaning, and value to life.
- People are interdependent and are responsible for their community, environment, and each other.
- High expectations produce positive results.
- Honesty and integrity are vital to trusting relationships.
- Valuing diversity enriches and strengthens the community.
- The schools, the community, families, and students are responsible for achieving educational results.
- Educated citizens are the foundation of democracy.
- Change necessitates lifelong learning and creates the need to continually improve.
- The quality of life is enhanced through an individual's opportunity to pursue intellectual, aesthetic, and physical experiences.
- Hard work and effort are the primary ingredients of individual achievement.

ORGANIZATIONAL SECTION

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| STRATEGIC PLAN 2015 - 2020 |
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The District strategic plan was developed in 2014 by a team comprised of the individuals below. It was a 6 month collaborative process that engaged the community in determining the strategic direction of the district from 2015-2020. The new RPS 205 Strategic Plan was a collaboration of approximately 60 stakeholders, including representation from the school board, the teacher's association, the paraprofessional association, the administrative assistant association, community leaders, administrators, parents, and students. The strategic plan begins implementation in the 2015-2016 school year. The plan identifies five major goal areas for the district and nine key strategies that define the prioritized work for district staff and partners during the next five years that are identified below.

- **Goal One – Growth and Achievement**

The focus of Goal 1 is to ensure students are college and career ready. This goal contains measures on the academic achievement of students, the value the district adds to children through education, and the social emotional learning of students.

- **Goal Two – Engaging Partnerships**

The focus of Goal 2 is to engage families and the community as vital partners in the education process. This goal contains measures on family engagement and satisfaction, community contributions, and community satisfaction.

- **Goal Three – Optimal Climate**

The focus of Goal 3 is to ensure a productive and satisfying climate for learning and teaching. This goal contains measures on family student behavior and satisfaction, staff engagement and satisfaction, and collaboration.

- **Goal Four – Quality Staff**

The focus of Goal 4 is to attract, develop, and retain a high quality, diverse, and accountable workforce. This goal contains measures on staff performance, engagement, and retention.

- **Goal Five – Fiscal & Operational Stewardship**

The focus of Goal 5 is to demonstrate effective and efficient business operations and ensure excellent stewardship of public money.

To ensure we are living our strategic plan and advancing towards our five district goals, Rockford Public Schools has nine strategies that focus our attention and improvement efforts.

- **Strategy One – Curriculum Alignment**

We will align curriculum with unit/course assessments across grade levels and schools to guarantee a rigorous, consistent set of learning expectations.

- **Strategy Two – Differentiated Instruction:**

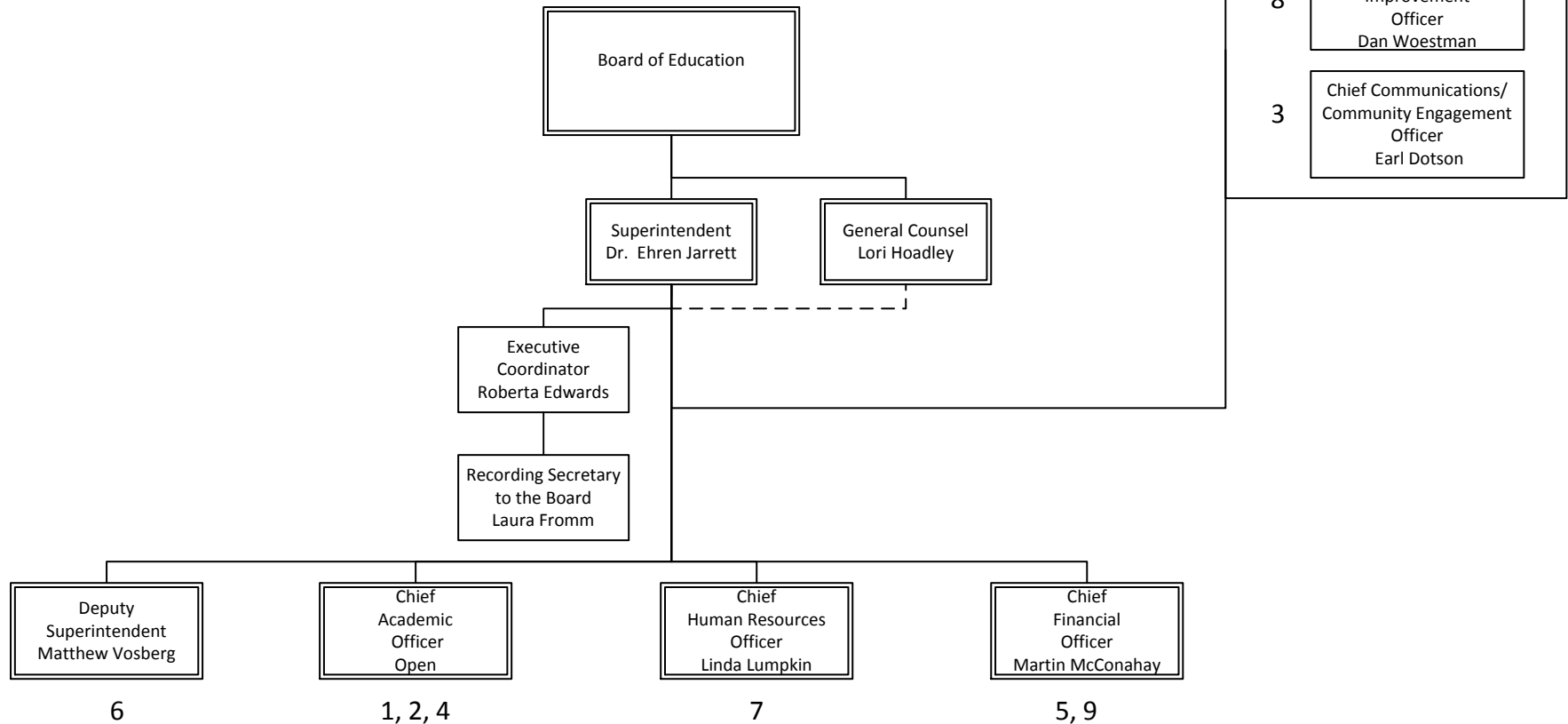
We will differentiate instruction and provide additional time and support for students who are struggling and students who need to be challenged.

ORGANIZATIONAL SECTION

- **Strategy Three – Customer Service:** We will improve customer service between the District and its families and its community to foster confidence, respect, and continuous improvement for the system.
- **Strategy Four – Social Emotional Health & Skills**
We will ensure students develop socially and emotionally, feel safe and secure, make healthy choices, and develop skills to be productive citizens.
- **Strategy Five – Facilities and Technology**
We will maintain facilities and integrate technology into our academic and operations systems to create a high-quality and innovative teaching, learning, and working environment.
- **Strategy Six – Internal Trust & Relationships**
We will build trust and improve relationships between the district office and its schools to foster a climate conducive to continuous improvement.
- **Strategy Seven – Recruit and Develop**
We will recruit, on-board, mentor, develop, evaluate, and retain employees who comprise a high-quality and diverse workforce.
- **Strategy Eight – Monitor, Track, and Report**
We will use key data indicators and measures with all employees that promote a culture of inquiry, reflection and action to assist individuals, teams, departments, schools and the district set goals and monitor, track, and report performance.
- **Strategy Nine – 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.

Each of the nine strategies is assigned to individual cabinet members as shown in the following organizational chart. In preparing the FY 16 Budget, Administration used the nine strategies as guiding principles for budget development to ensure funding was appropriated for major initiatives that would support the goals and strategies outlined in the strategic plan. The complete strategic plan document is located in the **INFORMATIONAL SECTION** of this budget book.

Rockford Public School District No. 205 ORGANIZATIONAL CHART



Strategy Legend:

1. Curriculum Alignment
2. Differentiated Instruction
3. Customer Service
4. Social Emotional Health & Skills
5. Facilities & Technology
6. Internal Trust & Relationships
7. Recruit & Develop
8. Monitor, Track & Report
9. Resource Allocation

ORGANIZATIONAL SECTION

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

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

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

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

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

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

ORGANIZATIONAL SECTION

1. **Governmental funds** are organized and operated on the basis of funds and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The minimum number of funds is maintained consistent with legal and managerial requirements.

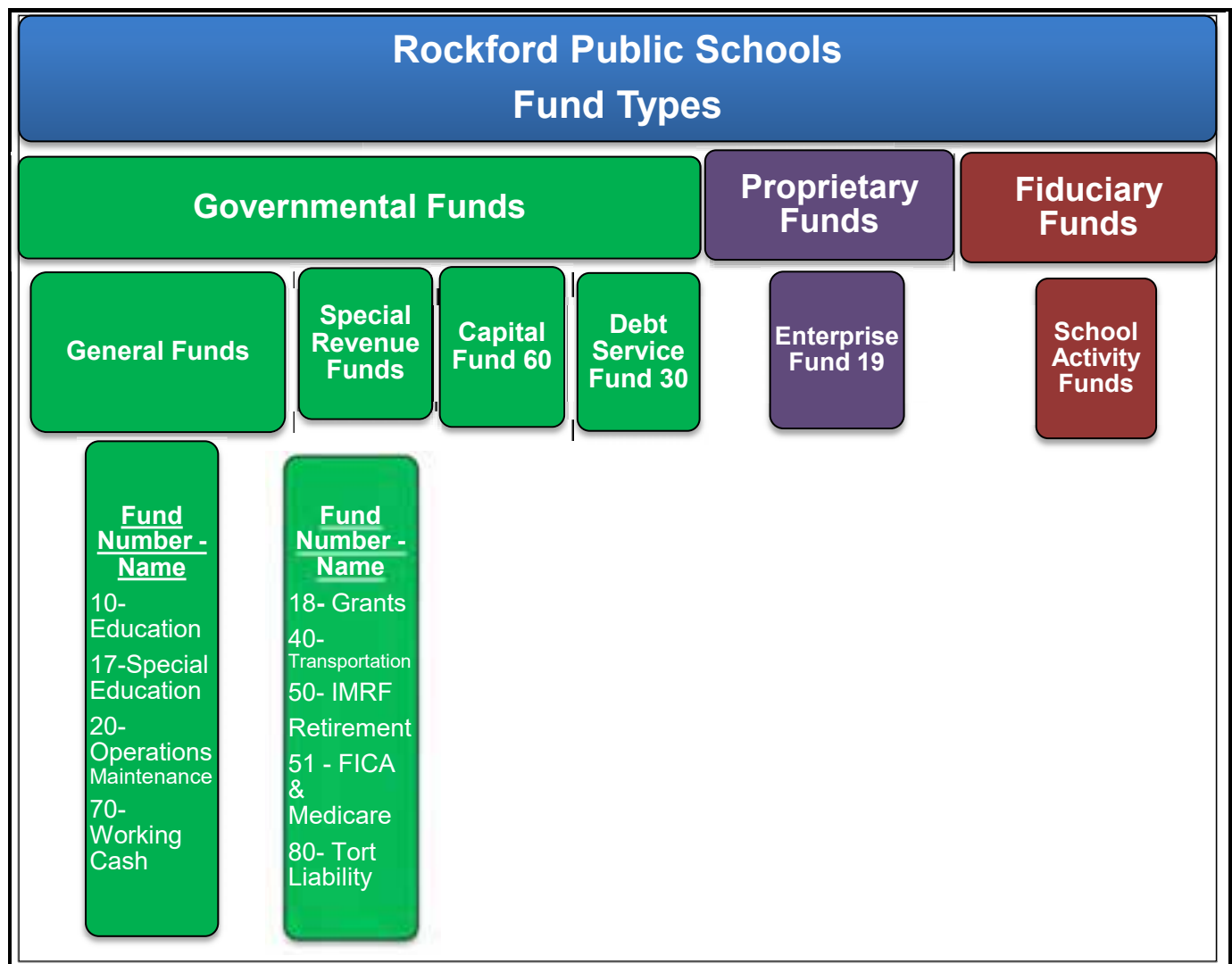
Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

The District maintains seven major individual governmental funds. Information is presented separately in the annual budget for the General Fund, Operations and Maintenance Fund, Transportation Fund, Municipal Retirement/Social Security Fund, Debt Service Fund, Capital Projects Fund and Fire Prevention and Safety Fund, all of which are considered to be major funds.

- a. The **General Fund** is the general operating fund of the District. It accounts for all financial resources of the general government except those accounted for in another fund. The fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid. The District uses three departmental accounts to summarize its general fund activities: the Educational Funds (Education & Special Education), and Working Cash Fund.
- b. The **Special Revenue Funds** account for the revenue sources that are legally restricted to expenditures for specific purposes. The District's special revenue funds consist of the Grant Fund, Transportation Fund, the Municipal Retirement/Social Security Fund, and the Tort Immunity Fund.
- c. The **Debt Service Fund** (Funds 30- Bond and Interest Fund) accounts for the servicing of the general long-term debt of the District.
- d. The **Capital Project Funds** accounts for the acquisition of general capital assets or construction of major capital projects of the District. The District's capital project funds consist of the Fire Prevention and Life Safety Fund and the newly established Capital Fund (authorized to be created in January of 2012). Prior to FY 13 there had not been a material investment or strategy to address the aging infrastructure. The FY 13 budget begins to address this needed area in a very deliberate fashion.

ORGANIZATIONAL SECTION

2. **Proprietary funds** are used to report the same functions presented as an enterprise business-type activities in the government-wide financial statements. The District's proprietary funds present the activities and balances in the Food Service Fund, which is considered to be a major fund, using the accrual basis of accounting and economic resources measurement focus. Proprietary funds provide the same type of information as the government-wide financial statements. The proprietary fund for the District is the **Food Service Fund** (Fund 19) accounts for the activities of the District's food services, including the national school lunch program. In the annual budget Proprietary Funds are presented on a modified accrual basis similar to the presentation of general funds.
3. **Fiduciary fund types** are used to account for assets held by the District in a trustee capacity or as an agent on behalf of others. The fiduciary fund for the District consists **Agency Funds**. Agency Funds are custodial in nature and do not present results of operations or have a measurable focus. These funds are used to account for assets held by the District for others in an agency capacity. The District's agency funds consist of the Student Activity Fund and the Miscellaneous Account Fund. Agency Funds are not presented in the annual budget.



ORGANIZATIONAL SECTION

Fund Descriptions

Fund 10 - Education Fund

The Education Fund is used to account for the revenues and expenditures of the educational and service programs that are not accounted for in any other funds. It includes the cost of instructional, administrative and professional services; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational programs. This fund is primarily supported by local property taxes.

Fund 17 – Special Education Fund

The Special Education Fund is used to account for the revenues and expenditures of Special educational and service programs that are provided for students with disabilities. It includes the cost of instructional, administrative and professional services; residential tuition; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational programs. This fund is primarily supported by local property taxes and state special education reimbursements.

Fund 18 – Grants Fund

The Grants Fund is used to account for Federal, State, and local monies that have restrictions on their use imposed by grantors such as federal and state governments. Each specific project should be accounted for separately using a complete group of self-balancing accounts. Care should be taken in establishing each group of self-balancing accounts so that the accounting and reporting requirements of the grantors are met. If the grantor provides an accounting manual or guidelines, it should be followed for the group of self-balancing accounts.

Fund 19 – Food Service Fund

The Food Service Fund is used account for school breakfast, lunch and dinner for all children who participate in the programs during the school year. In FY 16, the District will begin participating in the Community Eligibility Provision (CEP). CEP is a USDA program that provides an alternative approach for offering school meals to local educational agencies (LEAs), instead of collecting individual applications for free and reduced priced meals. The CEP allows schools to offer free, nutritious school meals to all students through the National School Lunch and School Breakfast Programs and eliminate the stigma of free, reduced and paid meal status. All students are able to eat breakfast and lunch at no cost to themselves or their household.

Fund 20 – Operations and Maintenance Fund

The Operations and Maintenance Fund supports repair and maintenance of buildings at RPS. The fund is used to account for expenditures for the minor improvement and repair of buildings and property, including the cost of improvement, repair, replacement and maintenance of building fixtures. The fund also pays for ongoing maintenance costs such as the salaries and benefits of tradesmen and custodial services contract; all costs of fuel, lights, gas, and telephone service; and custodial supplies and equipment. This fund is primarily supported by local property taxes.

Fund 30 – Debt Service Fund

Debt service funds are established to account for annual property-tax levies and other revenues that are used for the payment of principal, interest, lease payment, and other related costs. The

ORGANIZATIONAL SECTION

Board is authorized by state law to issue notes and bonds and to enter into leases for capital-improvement projects and cash requirements. The debt service funds are required if taxes are levied to retire bonds or if other revenue is pledged to pay principal, interest, or service charges on other long-term debt instruments. RPS establishes a separate debt service fund for each bond issue, and they are aggregated for reporting purposes.

Fund 40 – Transportation Fund

The Transportation Fund is used to account for expenditures for the transportation of the students within the District. This includes, bus drivers, bus purchases, fuel, maintenance and repairs. The fund also pays for ongoing maintenance costs of buses, special education transportation services, and equipment. This fund is primarily supported by local property taxes and the Transportation Claim reimbursement from the state government.

Fund 50 – IMRF Retirement Fund and Fund 51 – FICA and Medicare Retirement Fund

These funds are required if a tax is levied to pay for contributions to municipal retirement systems, Social Security, or Medicare. (105 ILCS 5/17-1, 21-110, and 21-110.1)

Fund 60 – Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for major capital acquisition or construction activities. Financial resources result from bond issues, receipts from other long-term financing agreements or construction or maintenance grants to be used for school capital projects. The District must account for proceeds from each bond issue in a separate capital projects fund. However, an aggregated capital projects fund group is sufficient for the purpose of external financial reporting.

Fund 70 – Working Cash Fund

This fund is required if a tax is levied or bonds are issued for working cash purposes (105 ILCS 5/Art.20).

Fund 80 – Tort Immunity Fund

The Tort Fund is established pursuant to the Tort Immunity Act (745 ILCS 10/1-101 et seq.) and the Illinois School Code (105 ILCS 5/34-1 et seq.). Property taxes constitute the primary funding source, and Section 9-107 of Tort Immunity Act authorizes local public entities to levy a property tax to fund expenses for tort judgment and settlement, liability, security, Workers' Compensation, unemployment insurance and risk management. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized under the Tort Immunity Act.

Fund 90 – Health Life Safety Funds

Health Life Safety Funds are required if a tax is levied or bonds are issued for the purposes of fire prevention, safety, energy conservation, or school security. A separate fund must be created to account for each project or bond issue. However, an aggregated capital projects fund group is sufficient for the purpose of external financial reporting.

ORGANIZATIONAL SECTION**System of Classifying Revenue and Expenditures**

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

| <u>Code</u> | <u>Source Description</u> |
|-------------|---------------------------|
| 41000 | Local Revenue |
| 42000 | Flow-Through Revenue |
| 43000 | State Revenue |
| 44000 | Federal Revenue |

District expenditures are required by the State of Illinois to be classified by fund, function, and object. Function means the action or purpose for which a person or thing is used or exists. The function codes are also utilized to desegregate between elementary and secondary instructional programs, between school based versus central office based support services, etc. A general summary is as follows:

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

Object means the service or commodity obtained as the result of a specific expenditure. The object codes are also utilized to desegregate between different categories of expenditures such as teacher salaries and administrative salaries, pension expenditures versus health care, etc. A general summary is as follows:

| <u>Code</u> | <u>Object Description</u> |
|-------------|---------------------------|
| 51000 | Salaries |
| 52000 | Employee Benefits |
| 53000 | Purchased Services |
| 54000 | Supplies & Materials |
| 55000 | Capital Outlay |
| 56000 | Other Objects |
| 57000 | Non-capitalized Equipment |
| 58000 | Termination Benefits |

ORGANIZATIONAL SECTION

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

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

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

The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities. There are no revenue and expenditure recorded in the budget for agency funds.

Data included in this book for the governmental funds are reported using the modified basis of accounting. Differences in the annual budget as compared to GAAP include:

- The use of appropriated fund balance and, as previously noted, current-year encumbrances only. Neither of these are reported under GAAP.
- For GAAP Governmental Funds financial statements, the General Fund includes: Education Fund, Special Education Fund, Grants Fund, and Food Service Fund which are all separately presented in the annual budget.
- For GAAP Governmental Funds financial statements, the Operations and Maintenance Fund is reported as a major fund. For budgeting purposes, it's reported as a general operating fund.
- The budget does not include on-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the Teachers' Retirement System) have been recognized in the annual budget but is required under GAAP.

ORGANIZATIONAL SECTION

- Fund 19 Food Service fund in a proprietary fund, but for purposes of budget it is presented as an operating fund on a modified accrual basis.
- School Activity agency funds are not included in the annual budget as the District does not incur revenue or expenditure transactions for these funds.
- Included in the *Information Section* of the budget book is the Illinois State Board of Education (ISBE) FY 16 *School District Budget Form*. There is a reconciliation of reporting differences between the Board approved FY 16 Budget and the FY 16 ISBE Budget.

District's Financial Policies

4.10 - Fiscal and Business Management

The Superintendent is responsible for the School District's fiscal and business management. This responsibility includes annually preparing and presenting to the Board of Education, the District's statement of affairs and publishing it before December 1, as required by state law.

Budget Planning

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

Preliminary Adoption Procedures

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

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

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

At the public hearing, the proposed budget shall be reviewed and the public shall be invited to comment, question, or advise the Board of Education.

Final Adoption Procedures

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

ORGANIZATIONAL SECTION

affirmative vote of two-thirds of the entire Board of Education.

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

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

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

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

Budget Amendments

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

Implementation

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

The Board of Education shall act on:

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

4.15 - Board Fund Balance Policy

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

ORGANIZATIONAL SECTION

Definitions

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

The total fund balances of the Education, Operations & Maintenance, Transportation, and Working Cash funds less any reserve amount the use of which has been restricted by the Board. In the event that the fund balance of the IMRF/SS Fund is less than zero, such negative amount shall be considered in the definition.

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

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

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

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

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

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

Minimum Fund Balance

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

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

Use of Excess Funds in Fund Balance

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

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

ORGANIZATIONAL SECTION

- (a) To fund capital improvements to District facilities; and/or
- (b) To fund new program initiatives (or expansions to existing programs) for not more than one year, in order to provide the District's administration time to determine the feasibility of the program and/or to explore sustainable funding options for the program; and/or
- (c) To cover funding shortfalls for not more than one year while funding and/or programming changes are explored to permit the program to be continued within the District's Operating Budget.

4.20 - Transfer of Funds

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

4.30 - Revenue and Investments

Revenue

The Superintendent or designee is responsible for making all claims for property tax revenue, State Aid, special State funds for specific programs, federal funds, and categorical grants.

Investments

The Superintendent shall either appoint a Chief Investment Officer or serve as one. The Chief Investment Officer shall invest money that is not required for current operations, in accordance with this policy and State law.

The Chief Investment Officer and/or Superintendent shall use the standard of prudence when making investment decisions. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income.

Investment Objectives

The objectives for the School District's investment activities are:

1. Safety of Principal – Every investment is made with safety as the primary and overriding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. Liquidity – The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. Rate of Return – The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

ORGANIZATIONAL SECTION

5. Authorized Investments.

The Chief Investment Officer may invest District funds in one or more of the following:

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
2. Bonds, notes, debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities. The term “agencies of the United States of America” includes: (i) federal land banks, federal intermediate credit banks, banks for cooperatives, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971, and acts amendatory thereto, (ii) the federal home loan banks and the federal home loan mortgage corporation; and (iii) any other agency created by Act of Congress.
3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
4. Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000, if: (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and that mature not later than 270 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation’s outstanding obligations, and, (iii) no more than one-third of the District’s funds may be invested in short-term obligations of corporations.
5. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market fund is limited to obligations described in paragraph 1 or 2 and to agreements to repurchase such obligations.
6. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, school district, the State of Illinois, any other state, or any political subdivision or agency of the State of Illinois or any other state, whether the interest earned is taxable or tax-exempt under federal law. The bonds shall be (a) registered in the name of the municipality, county, or other governmental unit, or held under a custodial agreement at a bank, and (b) rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
7. Short-term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations, the shares, or investment certificates that are insured by the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price

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thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the Chief Investment Officer, the public funds so invested will be required for expenditure by the District or its governing authority.

8. Dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principle office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law.
9. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds.
10. The Illinois School District Liquid Asset Fund Plus.
11. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

Except for repurchase agreements of government securities that are subject to the Government Securities Act of 1986, as now or hereafter amended or succeeded, the District may not purchase or invest in instruments that constitute repurchase agreements, and no financial institution may enter into such an agreement with or on behalf of the District unless the instrument and the transaction meet all of the following requirements:

- a. The securities, unless registered or inscribed in the name of the District, are purchased through banks or trust companies authorized to do business in the State of Illinois.
- b. The Chief Investment Officer, after ascertaining which firm will give the most favorable rate of interest, directs the custodial bank to "purchase" specified securities from a designated institution. The "custodial bank" is the bank or trust company, or agency of government that acts for the District in connection with repurchase agreements involving the investment of funds by the District. The State Treasurer may act as custodial bank for public agencies executing repurchase agreements.
- c. A custodial bank must be a member bank of the Federal Reserve System or maintain accounts with member banks. All transfers of book-entry securities must be accomplished on a Reserve Bank's computer records through a member bank of the Federal Reserve System. These securities must be credited to the District on the records of the custodial bank and the transaction must be confirmed in writing to the District by the custodial bank.

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- d. Trading partners shall be limited to banks or trust companies authorized to do business in the State of Illinois or to registered primary reporting dealers.
 - e. The security interest must be perfected.
 - f. The District enters into a written master repurchase agreement that outlines the basic responsibilities and liabilities of both buyer and seller.
 - g. Agreements shall be for periods of 330 days or less.
 - h. The Chief Investment Officer informs the custodial bank in writing of the maturity details of the repurchase agreement.
 - i. The custodial bank must take delivery of and maintain the securities in its custody for the account of the District and confirm the transaction in writing to the District. The custodial undertaking shall provide that the custodian takes possession of the securities exclusively for the District; that the securities are free of any claims against the trading partner; and that any claims by the custodian are subordinate to the District's claims to rights to those securities.
 - j. The obligations purchased by the District may only be sold or presented for redemption or payment by the fiscal agent bank or trust company holding the obligations upon the written instruction of the Chief Investment Officer.
 - k. The custodial bank shall be liable to the District for any monetary loss suffered by the District due to the failure of the custodial bank to take and maintain possession of such securities.
12. Any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto. Paragraph 11 supersedes paragraphs 1-10 and controls in the event of conflict.

Except as provided herein, investments may be made only in banks, savings banks, savings and loan associations, or credit unions that are insured by the Federal Deposit Insurance Corporation or other approved share insurer.

Selection of Depositories, Investment Managers, Dealers, and Brokers

The Chief Investment Officer shall establish a list of authorized depositories, investment managers, dealers and brokers based upon the creditworthiness, reputation, minimum capital requirements, qualifications under State law, as well as a long history of dealing with public fund entities. The Board will review and approve the list at least annually.

In order to be an authorized depository, each institution must submit copies of the last two sworn statements of resources and liabilities or reports of examination that the institution is required to furnish to the appropriate State or federal agency. Each institution designated as a depository shall, while acting as such depository, furnish the District with a copy of all statements of resources and liabilities or all reports of examination that it is required to furnish to the appropriate State or federal agency.

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The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, interest-bearing certificate of deposit, or interest-bearing time deposit if: (1) the District initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government.

The District may consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The District may consider factors including:

1. For financial institutions subject to the federal Community Reinvestment Act of 1977, the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the federal Community Reinvestment Act of 1977;
2. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
3. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
4. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
5. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

Collateral Requirements

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with 30 ILCS 235/6(d). The Board must approve each collateral agreement.

Safekeeping and Custody Arrangements

The preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board Statement No. 3 Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

Controls and Report

The Chief Investment Officer shall establish a system of internal controls and written operational procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Chief Investment Officer shall provide a quarterly investment report to the Board. The report will: (1) assess whether the investment portfolio is meeting the District's investment objectives, (2)

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identify each security by class or type, book value, income earned, and market value, (3) identify those institutions providing investment services to the District, and (4) include any other relevant information. The investment portfolio's performance shall be measured by appropriate and creditable industry standards for the investment type.

The Board will determine, after receiving the Superintendent's recommendation, which fund is in most need of interest income and the Superintendent shall execute a transfer. This provision does not apply when the use of interest earned on a particular fund is restricted.

Ethics and Conflicts of Interest

The Board and District officials will avoid any investment transaction or practice that in appearance or fact might impair public confidence. Board members are bound by the Board policy 2.100, Board Member Conflict of Interest. No District employee having influence on the District's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the District is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

4.34 Gifts and Bequests

The Board may accept on behalf of and for the School District any gift or bequest of money or property for a purpose deemed by the Board to be suitable, and to utilize such money or property so designated.

Prior to accepting any gift, the Superintendent or designee shall determine whether there will be any ancillary or associated costs by virtue of accepting the gift. If there are costs that will be incurred by the District if the gift is accepted, then the total costs to be incurred shall be presented to the Board with a recommendation regarding the acceptance of such a gift. The Superintendent may set up additional criteria to be met in the acceptance of gifts and the procedure for examining and evaluating offers of gifts to the District.

Gifts to a particular school to be used in and for that school shall become the property of School District No. 205. Except in the event of partial or permanent closing of a school building, gifts given to a particular school to be used in and for that school will remain in that particular school for use by the students of that school. This provision will not prevent the Board of Education from allowing students of other schools to use such property unless the use by students from other schools will limit or prevent the use of such gifts by students of the school to which the gift was given.

In the event a school building is permanently closed, property which has been donated to that school shall be placed in the school or schools which receive the students of the closed building. In the event of a partial closing of a building or a change in building utilization occurs, it is the

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intent of the Board that donated property remain in the building originally designated for it so long as the use of that property remains appropriate. The Board reserves the authority to control the use, placement, or disposition of such property within the framework of this policy and following consultation with the Building Principal(s) and a parent representative of the building(s) involved.

4.40 - Incurring Debt

The Superintendent shall provide early notice to the Board of Education of the District's need to borrow money. The Superintendent or designee shall prepare all documents and notices necessary for the Board, at its discretion, to: (1) issue State Aid Anticipation Certificates, tax anticipation warrants, working cash fund bonds, bonds, notes, and other evidence of indebtedness, or (2) establish a line of credit with a bank or other financial institution. The Superintendent shall notify the State Board of Education before the District issues any form of long-term or short-term debt that will result in outstanding debt that exceeds 75% of the debt limit specified in State law.

4.45 - Insufficient Fund Checks

The Superintendent is responsible for collecting the maximum fee authorized by state law for checks written to the District which are not honored upon presentation to the respective bank or other depository institution for any reason. The Superintendent is authorized to contact the District General Counsel whenever necessary to collect the check amount, fee, collection costs and expenses, and interest.

4.50 - Payment Procedures

The Treasurer shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it in advance of each regular Board meeting. These bills shall be reviewed by the Board, after which they may be approved for payment by Board order. Approval of all bills shall be given by a roll call vote and the votes shall be recorded in the minutes. The Treasurer shall pay the bills after receiving the Board approval.

The Treasurer is authorized to pay without further Board approval, Social Security taxes, wages, pension contributions, utility bills, and other recurring bills for essential services. These disbursements shall be included in the listing of bills presented to the Board.

The Board authorizes the Superintendent or designee to establish revolving funds and a petty cash fund system for school cafeterias, lunchrooms, athletics, or similar purposes, provided such funds are maintained in accordance with Board policy 4.80 Accounting and Audits, and remain in the custody of an employee who is properly bonded according to State law.

4.60 - Purchases and Contracts

The Superintendent shall manage the District's purchases and contracts in accordance with State law, the standards set forth in this policy, and other applicable Board policies or administrative regulations.

All purchases and contracts shall be entered into in accordance with State law. The General Counsel shall be consulted as needed regarding the legal requirements for purchases or contracts and must be consulted in the event the administration seeks to accept a bid from an individual or entity that is not the lowest bidder.

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The following categories of contracts must be reviewed by General Counsel and must be approved by the Board:

1. Any contract that requires an expenditure of an amount in excess of \$10,000;
2. Any contract with a term of more than 12 months.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption. In the event a bid is recommended to the Board from an individual or entity other than the lowest bidder, the administration shall submit a written rationale to the General Counsel and the Board in support of this recommendation.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items not included in the budget require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of \$25,000 must comply with the State law bidding procedure, 105 ILCS 5/10-20.21, unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4.150, Facility Management and Building Programs.
3. Guaranteed energy savings must comply with 105 ILCS 5/19b-1 et seq.
4. Third party non-instructional services must comply with 105 ILCS 5/10-22.34c.
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation, vending machine contracts, sports and other attire, class rings, and photographic services, must comply with 105 ILCS 5/10-20.21. The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. The purchase of paper and paper products must comply with 105 ILCS 5/10- 20.19c and Board Policy 4.70 Resource Conservation.
7. Each contractor with the District is bound by each of the following:
 - a. In accordance with 105 ILCS 5/10-21.9(f): (1) prohibit any of its employees who is or

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was found guilty of a criminal offense listed in 105 ILCS 5/21B-80 to have direct, daily contact at a District school or school-related activity with one or more student(s); and (2) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.

- b. In accordance with 105 ILCS 5/24-5: (1) concerning each employee who begins providing services in the District after June 16, 2014, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease if the employee will have direct, daily contact with one or more student(s); and (2) require any new or existing employee who has and will have direct, daily contact with one or more student(s) to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Illinois Department of Public Health rules or order of a local health official.

The Superintendent or designee shall implement administrative regulations consistent with this Policy and state law.

The Superintendent or designee shall manage the execution of District contracts, including: (1) complying with the requirements concerning listing certain expenditures in the Annual Statement of Affairs, (2) listing on the District's website all contracts in excess of \$25,000 and any contracts with an exclusive bargaining representative, and (3) monitoring the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

The Rockford Public School District is an Equal Opportunity Employer and the Superintendent shall encourage bids or proposals from any company or individual regardless of race, gender, national origin, religion, or age.

4.62 - District Travel

Air travel by District employees on District business shall be authorized at the lowest available coach rate. Airfare, registration fees and hotel/motel expense shall be presented to and approved by the Board of Education at least 14 days in advance of travel. The Superintendent may approve exceptions to this Policy, but shall notify the Board within 48 hours thereof and shall provide the rationale for granting each exception.

The Board encourages utilization of flights from the Rockford airport whenever destinations served out of Rockford make it practicable. When comparing the cost of airfare from the Rockford airport and more distant airports, the cost of travel to the more distant airports, including parking, shall be factored into the overall cost comparison.

The Superintendent may promulgate regulations implementing this Policy.

4.80 - Accounting and Audits

All reporting formats used for the Annual Financial Report will be consistent with the Requirements for Accounting, Budgeting, Financial Reporting, and Auditing, as adopted by the Illinois State Board of Education, and State and federal laws, regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of

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governmental funds, and provisions for accounting disclosures shall be made in accordance with government accounting standards as directed by the auditor designated by the Board. The Superintendent, in addition to other assigned financial responsibilities, shall report monthly on the District's financial performance, both income and expense, in relation to the financial plan represented in the budget.

Annual Audit

At the close of each fiscal year, the Superintendent shall arrange to have the District books and accounts audited by an independent certified public accountant designated by the Board in conformance with prescribed standards and legal requirements. A complete and detailed written audit report shall be provided to each Board member and to the Superintendent. The Superintendent shall annually, on or before October 15, submit an original and one copy of the audit to the Regional Superintendent of Schools.

Annual Financial Report

The Superintendent or designee shall annually prepare and submit the Annual Financial Report on a timely basis using the form adopted by the Illinois State Board of Education. The Superintendent shall review and discuss the Annual Financial Report with the Board before it is submitted.

Inventories

The Superintendent or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, the quantity, the location, the date of purchase, and the cost or the estimated replacement cost.

Disposition of District Property

The Superintendent or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) District personal property (property other than buildings and land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Superintendent or designee may unilaterally dispose of personal property of a diminutive value.

Taxable Fringe Benefits

The Superintendent or designee shall: (1) require that all use of District property or equipment by employees is for the District's convenience and best interests unless it is a Board-approved fringe benefit, and (2) ensure compliance with the Internal Revenue Service regulations regarding when to report an employee's personal use of District property or equipment as taxable compensation.

Controls for Revolving Funds and Petty Cash

Revolving funds and the petty cash system are established in Board policy 4:50, Payment Procedures. The Superintendent shall: (1) designate a custodian for each revolving fund and petty cash fund, (2) obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, State law, and Illinois State Board of Education rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Bank accounts for revolving funds are limited to a maximum balance of \$500.00. All expenditures from these bank accounts must be directly related to the purpose for which the account was established and

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supported with documentation, including signed invoices or receipts. All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall include checks written to reimburse revolving funds on the Board's monthly listing of bills indicating the recipient and including an explanation.

Control Requirements for Checks

The Board must approve all bank accounts opened or established in the District's or a District school's name or with the District's Federal Employer Identification Number. All checks issued by the School District must be signed by either the Treasurer or Board President, except that checks from an account containing student activity funds and revolving accounts may be signed by the respective account custodian.

Internal Controls

The Superintendent is primarily responsible for establishing and implementing a system of internal controls for safeguarding the District's financial condition; the Board, however, will oversee these safeguards. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from fraud, employee error, misrepresentation by third parties, or imprudent employee action. The Superintendent or designee shall annually audit the District's financial and business operations for compliance with established internal controls and provide the results to the Board. The Board may from time-to-time engage a third-party to audit internal controls in addition to the annual audit.

4.90 - Student Activity Fund Management

Participation of students, under faculty supervision, in obtaining financial support for an activity may be approved by the Building Principal and Superintendent. The Superintendent shall establish procedures for the appointment of student activity funds authorized signers who shall be bonded in accordance with The School Code. The student activity funds authorized signers shall be any two of the School District treasurer, the Building Principal, or the Assistant Principal.

4.100 - Insurance Management

The Superintendent shall recommend and maintain all insurance programs that provide the broadest and most complete coverage available at the most economical cost, consistent with sound insurance principles.

The insurance program shall include each of the following:

1. Liability coverage to insure against any loss or liability of the School District and the listed individuals against civil rights damage claims and suits, constitutional rights damage claims and suits, and death and bodily injury and property damage claims and suits, including defense costs, when damages are sought for negligent or wrongful acts allegedly committed in the scope of employment or under the Board's direction or related to any mentoring services provided to the District's certified staff members; School Board members; employees; volunteer personnel authorized by 105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b; mentors of certified staff members authorized in 105 ILCS 5/21A-5 et seq. (new teacher), 105 ILCS 5/2-3.53a (new principal), and 2-3/53b (new superintendents); and student teachers.

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2. Catastrophic accident insurance at the mandated benefit level for student athletes in grades 9 through 12 who sustain an accidental injury while participating in school-sponsored or school-supervised interscholastic athletic events sanctioned by the Illinois High School Association that results in medical expenses in excess of \$50,000.
3. Comprehensive property insurance covering a broad range of causes of loss involving building and personal property. The coverage amount shall normally be for the replacement cost or the insurable value.
4. Workers' Compensation to protect individual employees against financial loss in case of a work-related injury, certain types of disease, or death incurred in an employee-related situation.

Student Insurance

The Board shall annually designate a company to offer student accident insurance coverage. The

Board does not endorse the plan nor recommend that parents/guardians secure the coverage, and any contract is between the parents/guardians and the company.

4.140 - Waiver of Student Fees

The Superintendent will recommend to the Board for adoption what fees, if any, will be charged for the use of textbooks, consumable materials, extracurricular activities, and other school fees. Students will pay for loss of school books or other school-owned materials.

Fees for textbooks, other instructional materials, and/or class fees are waived for students who meet the eligibility criteria for fee waiver contained in this policy. Students receiving a fee waiver is not exempt from charges for lost and damaged books, locks, materials, supplies, and equipment.



Financial Section

Fiscal Year 2015 (School Year 2015 - 2016)



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Overview of 2015 – 2016 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. The FY 16 budget was adopted on June 23, 2015 by the Board of Education.

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:

- 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 16 Budget Assumptions

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 2016. Thereafter, the property values are expected to stabilize to provide some relief and the economic engine of the state of Illinois will have to provide support to continue the advancement of education to the citizens of Rockford and the entire state of Illinois.

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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.

Administration was facing a \$17 million operating funds deficit during FY 16 Budget development based on the FY 15 forecasted actuals, FY 16 revenue and expenditure assumptions, and the FY 16 financial forecast. Tactics that were used to close the budget gap during the budget development process are:

- 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 16 Budget direction given to reduce (where feasible and not including grants) all non-salary and benefit budgets by 10%.

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Administration made the following budget reductions in order to present a balanced operating funds budget:

| | |
|---|---------------------|
| Reduce 102.55 FTE salaries and benefits | \$7,430,063 |
| | |
| | FTE |
| Administration/Central Office | 46.55 |
| Elementary | 31 |
| Secondary | 25 |
| TOTAL FY 16 FTE REDUCTION | 102.55 |
| | |
| Healthcare cost avoidance re-forecasting to actuals | \$2,660,057 |
| | |
| Defer portion of IT computer refresh | \$2,000,000 |
| | |
| Purchase 16 school buses vs 26 buses | \$850,000 |
| | |
| Defer Fund 10 furniture budget | \$1,000,000 |
| | |
| Reduction in Central Office non-salary budgets | \$800,000 |
| | |
| Defer Middle School textbook adoption | \$800,000 |
| | |
| Reduction in School based budgets | \$614,000 |
| | |
| TOTAL FY 16 PROPOSED SPENDING REDUCTIONS | \$16,154,120 |
| | |

FY 16 Operating Funds Budget Assumptions

Listed below are the revenue and expenditure assumptions for the FY 16 Operating Funds budget.

- District enrollment budgeted flat per enrollment trends.
- Local Revenue
 - Property Taxes - No Consumer Price Index increase is expected per Board directive. Only new property increases budgeted.
 - Equalized assessed valuation - Forecasting a 3% decline in property values within the District's boundaries.
 - District tax rates are projected to increase to cover flat level of property tax funding, not including new property.
 - Corporate Personal Property Replacement Tax – remain flat over FY 15 Budget, \$2 mil reduction. \$3 million earmarked to Facilities Plan in Capital Fund.

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- State and Federal Revenue
 - General State Aid proration is likely to continue 11% proration used for FY 16.
 - 4 Categorical Aid payments expected to be received.
 - State and Federal funding expected to remain flat and mirror FY 15
- Salaries and Benefits Expenditures
 - Labor union contractual increases are budgeted.
 - Health care cost adjusted to forecasted actual and increased 9%.
 - FY 16 Budget adjusted to 36% from 9% for federally funded teachers' retirement costs of an additional \$4 million.
- Purchases Services - expected to remain flat or decrease
- Supplies & Materials
 - Expected to remain flat or decrease except;
 - \$1 million elementary school math instructional resource adoption.
- Capital & Equipment - expected to remain flat or decrease except:
 - \$1 million investment in technology to continue computer refresh
 - Fund 10 investment in capital plan \$300,000
 - 16 new school buses
- Permanent fund transfer from the Transportation Fund to the Operations and Maintenance Fund \$10 million.
- FY 16 Budget direction given to reduce (where feasible and not including grants) all non-salary and benefit budgets by 10%.

**ROCKFORD PUBLIC
SCHOOL DISTRICT NO.
205**

**FY 2016 BUDGET FOR
ALL FUNDS
CONSOLIDATED**

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FY FUND
FY 15 FORECASTED ACTUALS VS. FY 16 BUDGET

| | | REVENUE | | | | EXPENDITURES | | | | NET SURPLUS/(DEFICIT) | |
|---------------------------------|------------------------|--------------------------------|----------------------|-----------------------|---------------|--------------------------------|----------------------|---------------------|--------------|--------------------------------|-----------------------|
| Fund | Fund Description | FY 15 FORECASTED ACTUALS | FY 16 BUDGET | FY 15 VS FY 16 | % CHG | FY 15 FORECASTED ACTUALS | FY 16 BUDGET | FY 15 VS FY 16 | % CHG | FY 15 FORECASTED ACTUALS | FY 16 BUDGET |
| OPERATING FUNDS | | | | | | | | | | | |
| 10 | Educational Fund | \$196,711,832 | \$195,791,850 | (\$919,982) | -0.5% | \$178,280,028 | \$179,182,550 | \$902,522 | 0.5% | \$18,431,804 | \$16,609,300 |
| 17 | Special Education Fund | \$36,442,796 | \$34,551,386 | (\$1,891,410) | -5.2% | \$56,880,372 | \$60,549,773 | \$3,669,401 | 6.5% | (\$20,437,576) | (\$25,998,387) |
| 18 | Grants Fund | \$35,144,659 | \$39,467,375 | \$4,322,716 | 12.3% | \$36,064,462 | \$40,084,519 | \$4,020,057 | 11.1% | (\$919,803) | (\$617,144) |
| 19 | Food Service Fund | \$12,368,000 | \$11,823,727 | (\$544,273) | -4.4% | \$12,101,276 | \$11,161,451 | (\$939,825) | -7.8% | \$266,724 | \$662,276 |
| 20 | Oper and Maint Fund | \$24,660,914 | \$34,538,029 | \$9,877,115 | 40.1% | \$24,011,814 | \$24,070,447 | \$58,633 | 0.2% | \$649,100 | \$10,467,582 |
| 40 | Transportation Fund | \$23,356,151 | \$30,716,720 | \$7,360,569 | 31.5% | \$22,625,250 | \$31,101,526 | \$8,476,276 | 37.5% | \$730,901 | (\$384,806) |
| 50/51 | IMRF/FICA | \$6,347,183 | \$7,169,092 | \$821,909 | 12.9% | \$9,480,754 | \$7,372,879 | (\$2,107,875) | -22.2% | (\$3,133,571) | (\$203,787) |
| 70 | Working Cash | \$1,813,419 | \$1,736,617 | (\$76,802) | -4.2% | \$747,307 | \$500,000 | (\$247,307) | -33.1% | \$1,066,112 | \$1,236,617 |
| 80 | Tort Immunity | \$6,748,123 | \$5,935,860 | (\$812,263) | -12.0% | \$8,165,337 | \$7,707,511 | (\$457,826) | -5.6% | (\$1,417,214) | (\$1,771,651) |
| FY 15 Budget Reduction Plan | | (\$425,048) | \$0 | \$425,048 | 0.0% | (\$3,449,857) | \$0 | \$3,449,857 | -100.0% | \$3,024,809 | \$0 |
| TOTAL OPERATING FUNDS | | \$343,168,029 | \$361,730,656 | \$18,562,627 | 5.4% | \$344,906,743 | \$361,730,656 | \$16,823,913 | 4.9% | (\$1,738,714) | \$0 |
| CAPITAL FUNDS | | | | | | | | | | | |
| 30 | Debt Service | \$14,523,864 | \$13,395,569 | (\$1,128,295) | -7.8% | \$14,315,000 | \$13,541,637 | (\$773,363) | -5.4% | \$208,864 | (\$146,068) |
| 60 | Capital | \$3,069,151 | \$3,069,151 | \$0 | 0.0% | \$46,805,052 | \$50,225,918 | \$3,420,867 | 7.3% | (\$43,735,901) | (\$47,156,767) |
| 90 | Life Safety | \$1,576,179 | \$1,978,620 | \$402,441 | 25.5% | \$3,323,386 | \$2,931,116 | (\$392,270) | -11.8% | (\$1,747,207) | (\$952,496) |
| FY 15 Budget Adjustment - Bonds | | \$59,000,000 | \$0 | (\$59,000,000) | -100.0% | \$2,376,000 | \$0 | (\$2,376,000) | -100.0% | \$56,624,000 | \$0 |
| TOTAL CAPITAL FUNDS | | \$78,169,194 | \$18,443,340 | (\$59,725,854) | -76.4% | \$66,819,438 | \$66,698,671 | (\$120,767) | -0.2% | \$11,349,756 | (\$48,255,331) |
| TOTAL - ALL FUNDS | | \$421,337,223 | \$380,173,996 | (\$41,163,227) | -9.8% | \$411,726,181 | \$428,429,327 | \$16,703,147 | 4.1% | \$9,611,043 | (\$48,255,331) |

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

| Object | Description | FY 16 BUDGET |
|----------------------------|-----------------------------|--------------|
| 42 | TRS Behalf Flow Through Rev | \$55,997,316 |
| 52 | TRS Behalf Flow Through Exp | \$55,997,316 |
| Net On-Behalf Rev less Exp | | \$0 |

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FY 16 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 | \$110,187,545 | \$30,000 | \$1,323,727 | \$24,138,029 | \$17,748,767 | \$7,169,092 | \$1,736,617 | \$5,935,860 | \$168,269,637 |
| 42 | Flow-Through | \$0 | \$113,989 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$113,989 |
| 43 | State | \$116,560,691 | \$11,280,032 | \$200,000 | \$0 | \$12,967,953 | \$0 | \$0 | \$0 | \$141,008,676 |
| 44 | Federal | \$3,495,000 | \$28,043,354 | \$10,300,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$41,838,354 |
| 7100 | Other Sources/Fund Transfers | \$100,000 | \$0 | \$0 | \$10,400,000 | \$0 | \$0 | \$0 | \$0 | \$10,500,000 |
| TOTAL REVENUES | | \$230,343,236 | \$39,467,375 | \$11,823,727 | \$34,538,029 | \$30,716,720 | \$7,169,092 | \$1,736,617 | \$5,935,860 | \$361,730,656 |
| | | 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 | \$148,917,041 | \$18,303,669 | \$3,190,681 | \$3,469,271 | \$7,713,592 | \$0 | \$0 | \$518,255 | \$182,112,509 |
| 52 | Employee Benefits | \$52,589,977 | \$11,539,058 | \$1,931,770 | \$754,852 | \$3,724,098 | \$7,372,879 | \$0 | \$101,022 | \$78,013,656 |
| 53 | Purchased Services | \$8,880,228 | \$7,310,005 | \$234,000 | \$11,838,639 | \$4,307,138 | \$0 | \$0 | \$7,058,234 | \$39,628,244 |
| 54 | Supplies & Materials | \$7,631,448 | \$2,336,001 | \$5,685,000 | \$6,577,685 | \$3,754,698 | \$0 | \$0 | \$0 | \$25,984,832 |
| 55 | Capital Outlay | \$1,864,363 | \$311,169 | \$100,000 | \$1,410,000 | \$1,602,000 | \$0 | \$0 | \$0 | \$5,287,532 |
| 56 | Other Objects | \$19,399,266 | \$0 | \$20,000 | \$20,000 | \$0 | \$0 | \$0 | \$30,000 | \$19,469,266 |
| 57 | Non-Capital Equipment | \$0 | \$284,617 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$284,617 |
| 58 | Termination Benefits | \$450,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$450,000 |
| 8100 | Other Uses/Fund Transfers | \$0 | \$0 | \$0 | \$0 | \$10,000,000 | \$0 | \$500,000 | \$0 | \$10,500,000 |
| TOTALS EXPENSES | | \$239,732,323 | \$40,084,519 | \$11,161,451 | \$24,070,447 | \$31,101,526 | \$7,372,879 | \$500,000 | \$7,707,511 | \$361,730,656 |
| NET SURPLUS/(DEFICIT) | | (\$9,389,087) | (\$617,144) | \$662,276 | \$10,467,582 | (\$384,806) | (\$203,787) | \$1,236,617 | (\$1,771,651) | \$0 |
| EST. BEGINNING FUND BALANCE | | \$56,174,827 | \$2,744,431 | \$1,706,828 | (\$8,276,308) | \$13,688,437 | (\$47,240) | \$30,711,058 | \$10,526,870 | \$107,228,903 |
| EST ENDING FUND BALANCE | | \$46,785,740 | \$2,127,287 | \$2,369,104 | \$2,191,274 | \$13,303,631 | (\$251,027) | \$31,947,675 | \$8,755,219 | \$107,228,903 |

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

| Object | Description | 10/17 | 18 | 19 | 20 | 40 | 50/51 | 70 | 80 | TOTAL |
|----------------------------|-----------------------------|--------------|-------------|----------|-----|-----------|-------|-----|----------|--------------|
| 42 | TRS Behalf Flow Through Rev | \$51,398,125 | \$4,136,020 | \$14,293 | \$0 | \$367,218 | \$0 | \$0 | \$81,660 | \$55,997,316 |
| 52 | TRS Behalf Flow Through Exp | \$51,398,125 | \$4,136,020 | \$14,293 | \$0 | \$367,218 | \$0 | \$0 | \$81,660 | \$55,997,316 |
| Net On-Behalf Rev less Exp | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FY 16 ANNUAL BUDGET BY FUND**

| CAPITAL FUNDS | | | | | | TOTAL CAPITAL FUNDS | TOTAL - ALL FUNDS | | |
|-----------------------------|------------------------------|--------------|----------------|--------------|---------------------------|---------------------------|-------------------|--|--|
| | | 3X | 6X | 9X | | | | | |
| Source | Revenue Description | Debt Service | Capital | Life/Safety | | | | | |
| 41 | Local | \$13,395,569 | \$3,069,151 | \$1,978,620 | \$18,443,340 | | | | |
| 42 | Flow-Through | \$0 | \$0 | \$0 | \$0 | | | | |
| 43 | State | \$0 | \$0 | \$0 | \$0 | | | | |
| 44 | Federal | \$0 | \$0 | \$0 | \$0 | | | | |
| 7100 | Other Sources/Fund Transfers | \$0 | \$0 | \$0 | \$0 | | | | |
| TOTAL REVENUES | | \$13,395,569 | \$3,069,151 | \$1,978,620 | \$18,443,340 | | | | |
| | | 3X | 6X | 9X | | | | | |
| Object | Expenditure Description | Debt Service | Capital | Life/Safety | TOTAL CAPITAL FUNDS | | | | |
| 51 | Salaries | \$0 | \$289,545 | \$213,590 | \$503,135 | | | | |
| 52 | Employee Benefits | \$0 | \$50,473 | \$42,526 | \$92,999 | | | | |
| 53 | Purchased Services | \$0 | \$2,885,900 | \$175,000 | \$3,060,900 | | | | |
| 54 | Supplies & Materials | \$0 | \$0 | \$0 | \$0 | | | | |
| 55 | Capital Outlay | \$0 | \$47,000,000 | \$2,500,000 | \$49,500,000 | | | | |
| 56 | Other Objects | \$13,541,637 | \$0 | \$0 | \$13,541,637 | | | | |
| 57 | Non-Capital Equipment | \$0 | \$0 | \$0 | \$0 | | | | |
| 58 | Termination Benefits | \$0 | \$0 | \$0 | \$0 | | | | |
| 8100 | Other Uses/Fund Transfers | \$0 | \$0 | \$0 | \$0 | | | | |
| TOTALS EXPENSES | | \$13,541,637 | \$50,225,918 | \$2,931,116 | \$66,698,671 | | | | |
| NET SURPLUS/(DEFICIT) | | (\$146,068) | (\$47,156,767) | (\$952,496) | (\$48,255,331) | | | | |
| EST. BEGINNING FUND BALANCE | | \$4,928,092 | \$97,255,952 | \$20,798,212 | \$122,982,256 | | | | |
| EST ENDING FUND BALANCE | | \$4,782,024 | \$50,099,185 | \$19,845,716 | \$74,726,925 | | | | |

| TOTAL - ALL FUNDS | |
|----------------------------|--|
| \$186,712,977 | |
| \$113,989 | |
| \$141,008,676 | |
| \$41,838,354 | |
| \$10,500,000 | |
| \$380,173,996 | |
| | |
| TOTAL - ALL FUNDS | |
| \$182,615,644 | |
| \$78,106,655 | |
| \$42,689,144 | |
| \$25,984,832 | |
| \$54,787,532 | |
| \$33,010,903 | |
| \$284,617 | |
| \$450,000 | |
| \$10,500,000 | |
| \$428,429,327 | |
| Capital Reserve Spend Down | |
| (\$48,255,331) | |
| | |
| \$230,211,159 | |
| \$181,955,828 | |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 13 - FY 16 BUDGET
OPERATING FUNDS

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | 4TH Forecast FY 15 Forecasted Actuals | FY 16 BUDGET | FY 15 Forecast VS FY 16 | % CHG |
|---------------------------------------|------------------------------|----------------------|-----------------------|-----------------------------|--|----------------------|-------------------------------|---------------|
| REVENUES | | | | | | | | |
| 41 | Local | \$173,924,356 | \$170,186,012 | \$169,794,725 | \$169,794,725 | \$168,269,637 | (\$1,525,088) | -0.9% |
| 42 | Flow-Through | 258,718 | 675,114 | 0 | 0 | 113,989 | 113,989 | 0.0% |
| 43 | State | 128,685,906 | 129,205,903 | 135,800,693 | 135,179,725 | 141,008,676 | 5,828,951 | 4.3% |
| 44 | Federal | 44,911,582 | 41,632,808 | 37,997,659 | 36,899,677 | 41,838,354 | 4,938,677 | 13.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 480,347 | 1,098,981 | 0 | 10,500,000 | 10,500,000 | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$347,780,562 | \$342,180,184 | \$344,692,058 | \$341,874,127 | \$361,730,656 | \$19,856,529 | 5.8% |
| EXPENDITURES | | | | | | | | |
| 51 | Salaries | \$169,951,983 | \$178,889,156 | \$184,011,976 | \$182,701,394 | \$182,112,509 | (\$588,885) | -0.3% |
| 52 | Employee Benefits | 69,965,146 | 74,632,121 | 73,033,888 | 72,306,300 | 78,013,656 | 5,707,356 | 7.8% |
| 53 | Purchased Services | 37,094,432 | 40,071,331 | 38,883,922 | 39,242,988 | 39,628,244 | 385,256 | 1.0% |
| 54 | Supplies & Materials | 26,245,483 | 29,552,608 | 26,847,988 | 24,120,222 | 25,984,832 | 1,864,610 | 6.9% |
| 55 | Capital Outlay | 11,766,988 | 8,469,041 | 6,942,948 | 7,543,967 | 5,287,532 | (2,256,435) | -32.5% |
| 56 | Other Objects | 16,522,189 | 17,536,876 | 18,118,161 | 18,991,872 | 19,469,266 | 477,394 | 2.6% |
| 57 | Non-Capital Equipment | 0 | 0 | 0 | 0 | 284,617 | 284,617 | 0.0% |
| 58 | Termination Benefits | 0 | 0 | 450,000 | 0 | 450,000 | 450,000 | 100.0% |
| 8100 | Other Uses/Fund Transfers | (24,542,902) | 413,756 | 1,098,981 | 0 | 10,500,000 | 10,500,000 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$307,003,319 | \$349,564,889 | \$349,387,864 | \$344,906,743 | \$361,730,656 | \$16,823,913 | 4.8% |
| TOTAL SURPLUS/(DEFICIT) | | \$40,777,243 | (\$7,384,705) | (\$4,695,806) | (\$3,032,616) | \$0 | \$3,032,616 | -64.6% |
| FUND 10 TRANSFER TO CAPITAL | | \$0 | (\$25,000,000) | \$0 | \$0 | \$0 | \$0 | |
| 1 TIME SOFTWARE SPEND | | \$0 | \$0 | \$1,000,000 | \$1,000,000 | \$0 | \$0 | |
| NET SURPLUS/(DEFICIT) | | \$40,777,243 | (\$32,384,705) | (\$3,695,806) | (\$2,032,616) | \$0 | \$2,032,616 | |
| EST BEGINNING FUND BALANCE | | \$99,918,097 | \$140,695,340 | \$108,310,635 | \$108,310,635 | \$105,278,019 | | |
| EST ENDING FUND BALANCE | | \$140,695,340 | \$108,310,635 | \$103,614,829 | \$105,278,019 | \$105,278,019 | | |

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

| Object | Description | FY 16 BUDGET |
|----------------------------|-----------------------------|--------------|
| 42 | TRS Behalf Flow Through Rev | \$55,997,316 |
| 52 | TRS Behalf Flow Through Exp | \$55,997,316 |
| Net On-Behalf Rev less Exp | | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 13 - FY 16 BUDGET
CAPITAL FUNDS - 30 60, 90

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | FY 15 Forecasted Actuals | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------------------|------------------------------|----------------------|-----------------------|--------------------------|--------------------------------|-----------------------|-----------------------|---------------|
| REVENUES | | | | | | | | |
| 41 | Local | \$19,166,715 | \$17,146,757 | \$19,169,194 | \$19,169,194 | \$18,443,340 | (\$725,854) | -3.9% |
| 42 | Flow-Through | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43 | State | 0 | 52,330 | 0 | 0 | 0 | 0 | 0.0% |
| 44 | Federal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 0 | 59,000,000 | 0 | (59,000,000) | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$19,166,715 | \$17,199,087 | \$19,169,194 | \$78,169,194 | \$18,443,340 | (\$59,725,854) | -76.4% |
| EXPENDITURES | | | | | | | | |
| 51 | Salaries | \$322,285 | \$173,217 | \$156,831 | \$156,831 | \$503,135 | \$346,304 | 56.5% |
| 52 | Employee Benefits | 80,831 | 41,107 | 25,051 | 25,051 | 92,999 | 67,948 | 79.8% |
| 53 | Purchased Services | 1,592,416 | 2,346,640 | 2,899,052 | 2,899,052 | 3,060,900 | 161,848 | -29.8% |
| 54 | Supplies & Materials | 36,019 | 32,679 | 5,000 | 5,000 | 0 | (5,000) | 0.0% |
| 55 | Capital Outlay | 4,641,922 | 46,966,510 | 47,042,504 | 49,418,504 | 49,500,000 | 81,496 | -0.1% |
| 56 | Other Objects | 17,788,895 | 17,452,250 | 14,315,000 | 14,315,000 | 13,541,637 | (773,363) | -5.4% |
| 58 | Termination Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$24,462,368 | \$67,012,403 | \$64,443,438 | \$66,819,438 | \$66,698,671 | (\$120,767) | -3.0% |
| TOTAL SURPLUS/(DEFICIT) | | (\$5,295,653) | (\$49,813,316) | (\$45,274,244) | \$11,349,756 | (\$48,255,331) | (\$59,605,087) | 131.7% |
| FUND 10 TRANSFER TO CAPITAL | | \$0 | \$25,000,000 | \$0 | \$0 | \$0 | \$0 | |
| NET SURPLUS/(DEFICIT) | | (\$5,295,653) | (\$24,813,316) | (\$45,274,244) | \$11,349,756 | (\$48,255,331) | (\$59,605,087) | 131.7% |
| EST BEGINNING FUND BALANCE | | \$139,365,470 | \$134,069,817 | \$109,256,501 | \$109,256,501 | \$120,606,257 | \$11,349,756 | |
| EST ENDING FUND BALANCE | | \$134,069,817 | \$109,256,501 | \$63,982,257 | \$120,606,257 | \$72,350,926 | \$8,368,669 | |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 14 - FY 16 BUDGET
ALL FUNDS

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | FY 15 Forecasted Actuals | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|--|------------------------------|----------------------|-----------------------|-----------------------------|--------------------------------|-----------------------|-----------------------|---------------|
| REVENUES | | | | | | | | |
| 41 | Local | \$193,091,071 | \$187,332,769 | \$188,963,919 | \$188,963,919 | \$186,712,977 | (\$2,250,942) | -1.2% |
| 42 | Flow-Through | 258,718 | 675,114 | 0 | 0 | 113,989 | 113,989 | 0.0% |
| 43 | State | 128,685,906 | 129,258,233 | 135,800,693 | 135,179,725 | 141,008,676 | 5,828,951 | 4.3% |
| 44 | Federal | 44,911,582 | 41,632,808 | 37,997,659 | 36,899,677 | 41,838,354 | 4,938,677 | 13.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 480,347 | 1,098,981 | 59,000,000 | 10,500,000 | (48,500,000) | -4413.2% |
| TOTAL REVENUES - BY SOURCE | | \$366,947,277 | \$359,379,271 | \$363,861,252 | \$420,043,321 | \$380,173,996 | (\$39,869,325) | -11.0% |
| EXPENDITURES | | | | | | | | |
| 51 | Salaries | \$170,274,268 | \$179,062,373 | \$184,168,807 | \$182,858,225 | \$182,615,644 | (\$242,581) | -0.1% |
| 52 | Employee Benefits | 70,045,977 | 74,673,228 | 73,058,939 | 72,331,351 | 78,106,655 | 5,775,304 | 7.9% |
| 53 | Purchased Services | 38,686,848 | 42,417,971 | 41,782,974 | 42,142,040 | 42,689,144 | 547,104 | 1.3% |
| 54 | Supplies & Materials | 26,281,502 | 29,585,287 | 26,852,988 | 24,125,222 | 25,984,832 | 1,859,610 | 6.9% |
| 55 | Capital Outlay | 16,408,910 | 55,435,551 | 53,985,452 | 56,962,471 | 54,787,532 | (2,174,939) | -4.0% |
| 56 | Other Objects | 34,311,084 | 34,989,126 | 32,433,161 | 33,306,872 | 33,010,903 | (295,969) | -0.9% |
| 57 | Non-Capital Equipment | 0 | 0 | 0 | 0 | 284,617 | 284,617 | 0.0% |
| 58 | Termination Benefits | 0 | 0 | 450,000 | 0 | 450,000 | 450,000 | 100.0% |
| 8100 | Other Uses/Fund Transfers | (24,542,902) | 413,756 | 0 | 0 | 10,500,000 | 10,500,000 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$331,465,687 | \$416,577,292 | \$412,732,321 | \$411,726,181 | \$428,429,327 | \$16,703,146 | 4.0% |
| TOTAL SURPLUS/(DEFICIT) - ALL FUNDS | | \$35,481,590 | (\$57,198,021) | (\$48,871,069) | \$8,317,140 | (\$48,255,331) | (\$56,572,471) | |
| CAPITAL FUNDS RESERVE SPEND DOWN | | (\$5,295,653) | (\$49,813,316) | (\$45,274,244) | (\$47,650,244) | (\$48,255,331) | (\$2,981,087) | |
| CAPITAL PLAN BOND PROCEEDS | | \$0 | \$0 | \$0 | (\$59,000,000) | \$0 | (\$59,000,000) | |
| NET SURPLUS/(DEFICIT) - OPERATING FUNDS | | \$40,777,243 | (\$7,384,705) | (\$3,596,825) | (\$3,032,616) | \$0 | (\$3,032,616) | |
| EST BEGINNING FUND BALANCE | | \$239,283,567 | \$274,765,157 | \$217,567,136 | \$217,567,136 | \$225,884,276 | \$8,317,140 | |
| EST ENDING FUND BALANCE | | \$274,765,157 | \$217,567,136 | \$168,696,067 | \$225,884,276 | \$177,628,945 | (\$48,255,331) | |

FINANCIAL SECTION

| |
|--|
| FY 16 Budget Summary – ALL FUNDS CONSOLIDATED |
|--|

Total FY 16 Revenues for all funds combined, all operating, capital and debt service funds, totals \$380,173,996 and total FY 16 Expenditures totals \$428,429,327. The deficit amount of \$48,255,331 represents the facilities capital plan expenditures that are budgeted in FY 16 to spend down the bond proceeds.

FY 16 Total Revenue Summary – All Funds Consolidated

- FY 16 Local Revenue totals \$186,712,977 as compared to the FY 15 forecasted actual local revenue of \$188,963,919, a reduction of approximately \$2.25 million or 1.2%. Local revenue is comprised of :
 - Property Taxes total: \$155,740,993 about \$852,000 less than FY 15 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 16 over FY 15.
 - Corporate Personal Property Replacement Taxes will remain flat at \$23,608,851.
 - FY 16 CPPRT in the operating funds totals \$20,539,700, no change from the FY 15 budget.
 - FY 16 CPPRT in the Capital Projects Fund totals \$3,069,151, no change from the FY 15 budget.
 - Other Local Revenue: \$7,363,133 about \$1.4 million less than FY 15 due to adjusting FY 16 budget to closer reflect actual revenue trends.
- FY 16 State Revenues total \$141,008,676 as compared to the FY 15 forecasted actuals of \$135,179,725, an increase of \$5.8 million or 4.3%. This is mostly due to an expected increase in General State Aid of \$5,232,405.
 - GSA Proration is likely to continue at 11% proration used for FY 16.
 - 4 Categorical Aid payments are expected in FY 16.
 - Early Childhood - Expected to mirror the FY 15 grant award.
 - Adjusted FY 16 Budget to reflect ALL grants awarded to District.
- FY 16 Federal Revenues total \$41,838,354 as compared to the FY 15 forecasted actuals of \$36,899,677, an increase of \$4.9 million. The increase is primarily due to adjusting the FY 16 Budget to reflect all grants awarded to the District that were not previously reflected in the FY 15 Budget.
- FY 16 Other Sources/Fund Transfers In total \$10,500,000 as compared to the FY 15 forecasted actuals of \$59,000,000, a decrease of \$48,500,000 due to bond proceeds received in FY 15.
 - Reflected in the FY 15 forecasted actuals is the \$59 million in bond proceeds received in FY 2015 for the Facilities Capital Plan funding. \$39 million for the capital projects and \$20 million for the life safety projects.

FINANCIAL SECTION

- 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.
- Fund transfer of \$10,000,000 from Transportation Fund to Operations and Maintenance Fund.

FY 16 Total Expenditures Summary – All Funds Consolidated

- FY 16 Salaries total \$182,615,644 as compared to FY 15 forecasted actual of \$182,858,225, a decrease of \$242,581 or 0.8%. There are a total of 3,669.99 FTEs budgeted in FY 16 as compared to FY 15 actual FTEs of 3,723.43.
 - There are 7.02 FTEs budgeted to the Capital Funds totaling \$503,135 in salary expenditures.
 - There are 3,662.97 FTEs budgeted to the Operating Funds totaling \$182,112,509 in salary expenditures.
 - 102.55 FTE Reductions, \$7.43 million in salaries and benefits.
 - Contractual increases are budgeted.

| Pos # | Description | Total FTEs | % of FTE | Total Salaries | Total Benefits | Grand Total | \$ of Grand Total |
|---------------|------------------------------|-----------------|-------------|----------------------|---------------------|----------------------|-------------------|
| 1200 | Certified Administration | 162.00 | 4% | \$14,162,327 | \$4,238,076 | \$18,400,403 | 7% |
| 1300 | Non-Certified Administration | 42.00 | 1% | \$3,387,076 | \$1,145,075 | \$4,532,151 | 2% |
| 2500 | Certified Support | 327.50 | 9% | \$21,847,869 | \$9,099,572 | \$30,947,442 | 12% |
| 2800 | Certified Teacher | 1,704.70 | 46% | \$101,074,729 | \$37,572,351 | \$138,647,080 | 53% |
| 4200 | Non-Certified Support | 195.10 | 5% | \$7,944,505 | \$3,753,800 | \$11,698,305 | 4% |
| 4300 | Non-Certified Support-RBMA | 12.00 | 0% | \$543,417 | \$253,418 | \$796,835 | 0% |
| 4400 | Hearing Interpreters | 11.00 | 0% | \$379,597 | \$211,698 | \$591,295 | 0% |
| 5100 | Clerical | 139.50 | 4% | \$4,514,017 | \$2,633,115 | \$7,147,131 | 3% |
| 5200 | Clerical- Conf | 4.00 | 0% | \$153,463 | \$79,662 | \$233,126 | 0% |
| 6100 | Bus Driver | 219.12 | 6% | \$3,542,755 | \$3,519,003 | \$7,061,758 | 3% |
| 6200 | Paraprofessional | 578.62 | 16% | \$8,400,173 | \$9,254,767 | \$17,654,940 | 7% |
| 6225 | Hourly Support | 73.27 | 2% | \$574,044 | \$363,958 | \$938,002 | 0% |
| 7100 | Trades | 77.00 | 2% | \$3,923,623 | \$1,701,994 | \$5,625,617 | 2% |
| 8300 | Food Service | 124.18 | 3% | \$2,014,822 | \$1,867,681 | \$3,882,503 | 1% |
| Other | District Wide - Other* | - | 0% | \$10,153,227 | \$2,412,486 | \$12,565,713 | 5% |
| TOTALS | | 3,669.99 | 100% | \$182,615,644 | \$78,106,655 | \$260,722,299 | 100% |

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

- FY 16 Benefits total \$78,106,655 as compared to FY 15 forecasted actuals of \$72,331,351, an increase of \$5.8 million or 7.9%. This increase is due to the recording the corrected TRS federal pension obligation and a moderate increase in health care costs.
 - There is \$503,135 in benefits expenditures budgeted to the Capital Funds.
 - There is \$182,112,509 in benefits expenditures budgeted to the Operating Funds totaling.
 - Health care costs are forecasted to align with FY 15 forecasted actuals.
 - TRS Federal pension obligations were budgeted at 9% in FY 15 Budget. FY 16 Budget adjusted to 36% for Federal grants additional \$5.4 million.

FINANCIAL SECTION

- FY 16 purchased services total \$42,689,144 as compared to FY 15 forecasted actuals of \$42,142,040, an increase of \$547,104 or 1.3%. This is mostly due to inflationary increases in the cost of doing business.
- FY 16 supplies total \$25,984,832 as compared to FY 15 forecasted actuals of \$24,120,222, a decrease of \$1,859,610 or 6.9%. This increase is mostly due to the elementary school math text book adoption reflected in Fund 10 in the amount of \$1 million.
- FY 16 capital outlay totals \$54,787,532 as compared to FY 15 forecasted actuals of \$56,962,471, a decrease of \$2.2 million or 4%. This reduction is mostly due to a reduction in bus purchases and furniture. Of the \$54.7 million, \$49.5 million is attributed to capital plan expenditures.
- FY 16 other objects total \$33,010,903 as compared to FY 15 forecasted actuals of \$33,306,872, an increase of \$802,080 or 1.5%. The increase is primarily due to an anticipated increase in payments to charter schools.

10- Education

Is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Education Fund budgeted revenues are **\$195,791,850** and budgeted expenditures are **\$179,182,550**.

17- Special Education

Accounts for the costs of educating all students with an Individualized Education Plan (IEP). Special Education Fund budgeted revenues are **\$34,551,386** and budgeted expenditures are **\$60,549,773**.

18- Grants

Accounts for all revenues and expenditures associated with both state and federal grants. Grants Fund budgeted revenues are **\$39,467,375** and budgeted expenditures are **\$40,084,519**.

19- Food Service

Accounts for the activities of the District's food services, including the national school lunch program. Food Service Fund budgeted revenues are **\$11,823,727** and budgeted expenditures are **\$11,161,451**.

20- Ops. & Maintenance

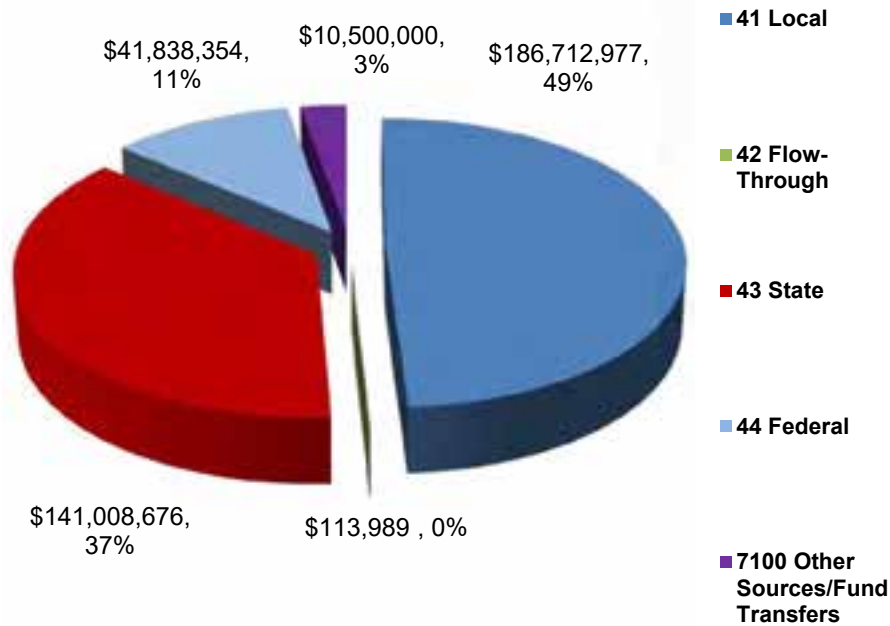
Accounts for the costs of maintaining buildings and grounds to include central office. Also, accounts for the cost for utilities of the District. Operations & Maintenance Fund budgeted revenues are **\$34,538,029** and budgeted expenditures are **\$24,070,447**.

FINANCIAL SECTION

| | |
|-----------------------------|--|
| <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>\$13,395,569</u> and budgeted expenditures are <u>\$13,541,637.</u> |
| <u>40- Transportation</u> | Accounts for the resources accumulated and payments made to provide student transportation services. Transportation Fund budgeted revenues are <u>\$30,716,720</u> and budgeted expenditures are <u>\$31,101,526.</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>\$7,169,092</u> and budgeted expenditures are <u>\$7,372,879.</u> |
| <u>60- Capital Projects</u> | 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, and a separate Capital fund accounts for the \$159.9 million of bond proceeds. Capital Projects Fund budgeted revenues are <u>\$3,069,151</u> and budgeted expenditures are <u>\$50,225,918.</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>\$1,736,617</u> and budgeted expenditures are <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>\$5,935,860</u> and budgeted expenditures are <u>\$7,707,511.</u> |
| <u>90- Life Safety</u> | Accounts for the resources accumulated and payments made to address life and/or safety expenditures. Life Safety Fund revenues are <u>\$1,978,620</u> and budgeted expenditures are <u>\$2,931,116.</u> For FY 16, expenditures reflect a spend-down of bond proceeds received in September of 2010 and February 2015. |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 2016 ALL FUNDS CONSOLIDATED BUDGET
REVENUE BY SOURCE \$380,173,996**



FY 16 Local Revenue: \$186,712,977

- Property Taxes \$155,740,993
- CPPRT: \$23,608,851
- Other Local Revenue: \$7,363,133

FY 16 State Revenue: \$141,008,676

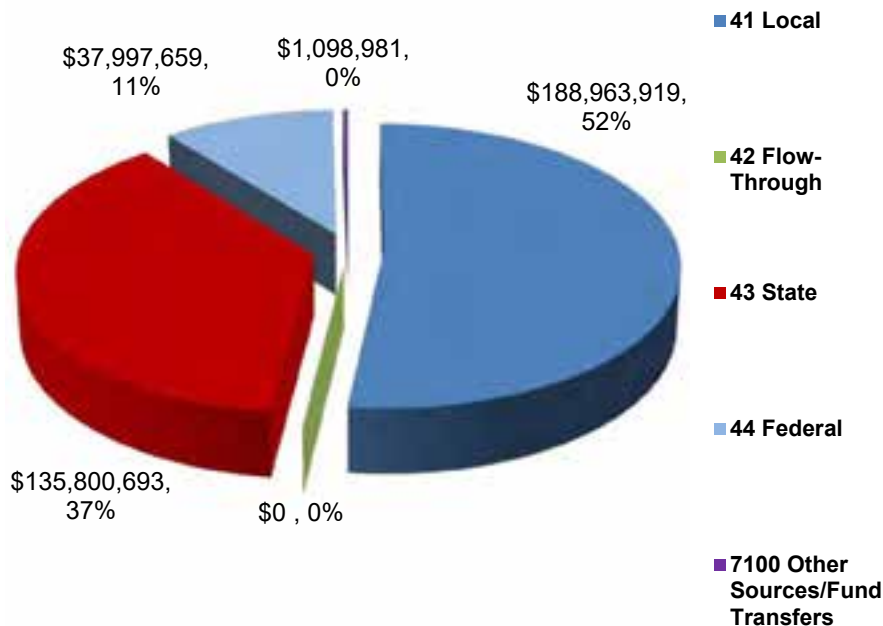
- GSA: \$103,016,145
- Special Ed: \$12,960,000
- Transportation: \$12,967,953
- Early Childhood: \$8,771,871

FY 16 Federal Revenue: \$41,838,354

FY 16 Other: \$10,500,000

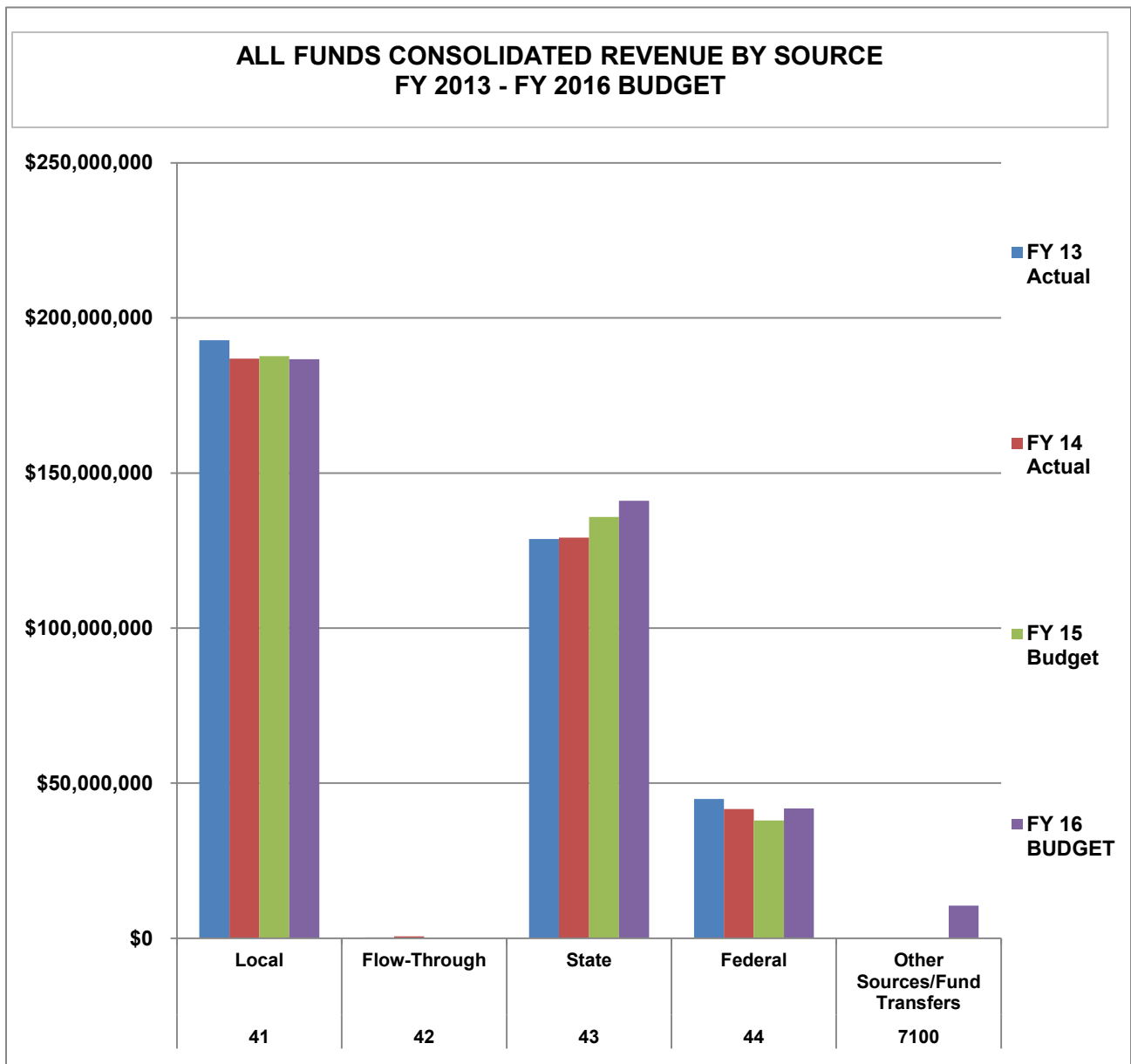
- Interest income transfer from Working Cash Fund: \$500,000
 - \$100,000 to Ed Fund
 - \$400,000 to O&M Fund
- Fund Transfer from Transportation Fund \$10,000,000 to O&M Fund

**FY 2015 ALL FUNDS CONSOLIDATED BUDGET
REVENUE BY SOURCE \$363,861,252**



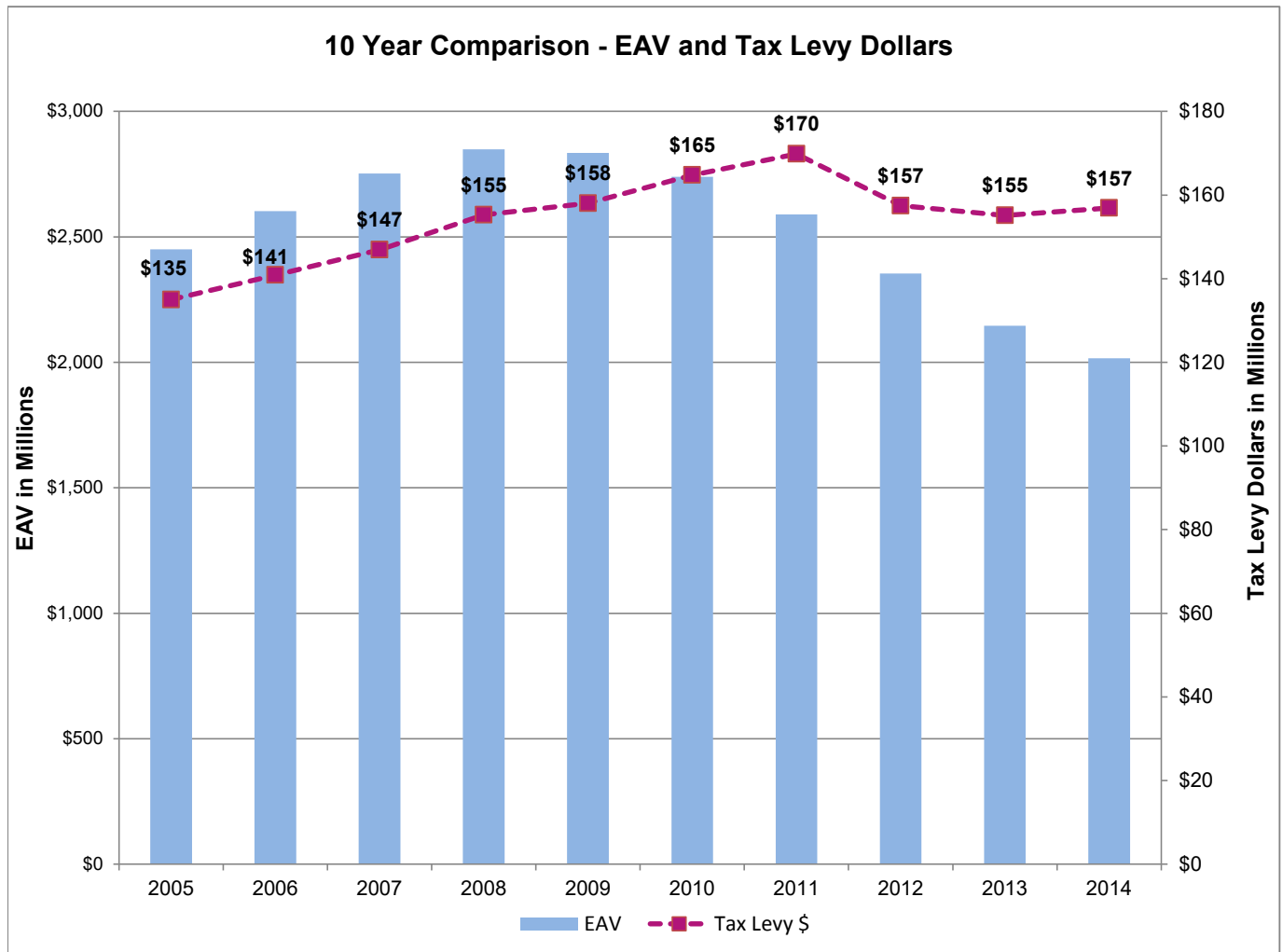
ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
MULTI-YEAR REVENUE COMPARISON - ALL FUNDS COMBINED

| ALL FUNDS - COMBINED | | | | | FY 16 |
|-----------------------------------|----------------------|----------------------|----------------------|--|----------------------|
| Revenue Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | | BUDGET |
| 41 Local | \$192,836,727 | \$186,849,434 | \$187,628,919 | | \$186,712,977 |
| 42 Flow-Through | \$258,718 | \$665,114 | \$0 | | \$113,989 |
| 43 State | \$128,685,906 | \$129,176,820 | \$135,800,693 | | \$141,008,676 |
| 44 Federal | \$44,911,581 | \$41,632,809 | \$37,997,659 | | \$41,838,354 |
| 7100 Other Sources/Fund Transfers | \$0 | \$0 | \$0 | | \$10,500,000 |
| TOTAL REVENUE FUNDS | \$366,692,931 | \$358,324,177 | \$361,427,271 | | \$380,173,996 |



Rockford Public School District No. 205
Equalized Assessed Value and Tax Comparison by Levy Year
Last Ten Levy Years 2005 - 2014

| Levy Year | Tax Rate | EAV | EAV Change \$ | EAV % Change | Tax Levy \$ | Tax Levy \$ Change | Tax Levy % Change |
|--|----------|-----------------|-----------------------|---------------|---------------|--------------------|-------------------|
| 2005 | \$5.5107 | \$2,449,817,819 | | | \$135,002,111 | | |
| 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% |
| Overall EAV Change 2005 vs 2014 | | | -\$433,631,757 | -17.7% | | | |
| EAV Change from Highest to current 2005 vs 2014 | | | -\$832,060,657 | -29.2% | | | |



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
LOCAL REVENUE SUMMARY
MULTI YEAR
FY 13 - FY 16 BUDGET - ALL FUNDS CONSOLIDATED

| Object | Object description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 15 Actuals | | FY 15 VS FY | |
|--------|-----------------------------|---------------|---------------|--------------|---------------|--------------|---------------|---------|
| | | | | | 5-9-15 | FY 16 Budget | 16 | % CHG |
| 40074 | Gate-Boys Basketball | \$14,727 | \$11,113 | \$11,082 | \$12,952 | \$9,298 | (\$1,784) | -16.1% |
| 40075 | Gate-Girls Basketball | \$1,691 | \$2,343 | \$2,342 | \$1,747 | \$1,689 | (\$653) | -27.9% |
| 40078 | Gate-Football | \$26,936 | \$24,431 | \$22,712 | \$23,757 | \$23,633 | \$921 | 4.1% |
| 40081 | Gate-Boys Soccer | \$532 | \$818 | \$818 | \$1,009 | \$852 | \$34 | 4.2% |
| 40082 | Gate-Girls Soccer | \$180 | \$0 | \$0 | \$483 | \$0 | \$0 | 0.0% |
| 40084 | Gate-Boys Swimming | \$526 | \$210 | \$200 | \$622 | \$137 | (\$63) | -31.5% |
| 40085 | Gate-Girls Swimming | \$363 | \$436 | \$1,916 | \$636 | \$996 | (\$920) | -48.0% |
| 40088 | Gate-Boys Track | \$0 | \$0 | \$0 | \$317 | \$0 | \$0 | 0.0% |
| 40089 | Gate-Girls Track | \$0 | \$807 | \$0 | \$470 | \$0 | \$0 | 0.0% |
| 40090 | Gate-Girls Volleyball | \$4,015 | \$4,917 | \$5,616 | \$3,158 | \$4,564 | (\$1,052) | -18.7% |
| 40091 | Gate-Wrestling | \$636 | \$314 | \$314 | \$399 | \$266 | (\$48) | -15.3% |
| 40092 | Part Fees-General | \$6,770 | \$5,140 | \$0 | \$746 | \$0 | \$0 | 0.0% |
| 40093 | Part Fees-Baseball | \$7,950 | \$9,000 | \$0 | \$0 | \$3,000 | \$3,000 | 0.0% |
| 40094 | Part Fees- B Basketball | \$4,525 | \$4,225 | \$0 | \$4,958 | \$1,408 | \$1,408 | 0.0% |
| 40095 | Part Fees-G Basketball | \$4,125 | \$3,225 | \$1,321 | \$3,672 | \$1,515 | \$194 | 14.7% |
| 40096 | Part Fees-Cheerleading | \$4,080 | \$3,380 | \$3,230 | \$3,360 | \$3,163 | (\$67) | -2.1% |
| 40097 | Part Fees-Chess | \$0 | \$0 | \$0 | \$600 | \$0 | \$0 | 0.0% |
| 40098 | Part Fees B Cross Cntry | \$2,500 | \$3,555 | \$3,555 | \$4,150 | \$3,720 | \$165 | 4.6% |
| 40099 | Part Fees-G Cross Cntry | \$1,800 | \$1,950 | \$1,950 | \$3,500 | \$2,466 | \$516 | 26.5% |
| 40101 | Part Fees-Football | \$9,900 | \$11,492 | \$11,300 | \$13,550 | \$12,113 | \$813 | 7.2% |
| 40104 | Part Fees-Boys Soccer | \$3,500 | \$4,100 | \$4,100 | \$6,650 | \$4,950 | \$850 | 20.7% |
| 40105 | Part Fees-Girls Soccer | \$4,500 | \$5,200 | \$4,500 | \$0 | \$3,233 | (\$1,267) | -28.2% |
| 40106 | Part Fees-Softball | \$6,200 | \$7,850 | \$6,200 | \$700 | \$4,916 | (\$1,284) | -20.7% |
| 40107 | Part Fees-Boys Swimming | \$6,800 | \$4,770 | \$6,800 | \$5,000 | \$3,856 | (\$2,944) | -43.3% |
| 40108 | Part Fees-Girls Swimming | \$3,700 | \$5,800 | \$5,800 | \$6,350 | \$5,983 | \$183 | 3.2% |
| 40109 | Part Fees-Boys Tennis | \$3,650 | \$3,150 | \$3,650 | \$0 | \$2,267 | (\$1,383) | -37.9% |
| 40110 | Part Fees-Girls Tennis | \$4,700 | \$5,100 | \$5,100 | \$4,650 | \$4,983 | (\$117) | -2.3% |
| 40111 | Part Fees-Boys Track | \$3,300 | \$3,747 | \$3,300 | \$0 | \$2,349 | (\$951) | -28.8% |
| 40112 | Part Fees-Girls Track | \$2,550 | \$3,250 | \$2,550 | \$0 | \$1,933 | (\$617) | -24.2% |
| 40113 | Part Fees-Girls Volleyball | \$6,600 | \$7,750 | \$6,684 | \$7,950 | \$7,427 | \$743 | 11.1% |
| 40114 | Part Fees-Wrestling | \$3,220 | \$3,025 | \$3,220 | \$3,500 | \$2,081 | (\$1,139) | -35.4% |
| 40116 | Part Fees-Boys Volleyball | \$0 | \$1,300 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40215 | Part Fees Poms | \$2,260 | \$1,740 | \$1,740 | \$690 | \$1,390 | (\$350) | -20.1% |
| 40216 | Part Fees Competitive Dance | \$0 | \$0 | \$0 | \$1,606 | \$0 | \$0 | 0.0% |
| 40217 | Student Activity Fund | \$160 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40252 | Part Fee -Scholastic Bowl | \$3,200 | \$1,850 | \$0 | \$2,500 | \$617 | \$617 | 0.0% |
| 41110 | Educational Purpose Levy | \$86,411,187 | \$81,158,256 | \$84,546,489 | \$43,343,014 | \$79,144,805 | (\$5,401,684) | -6.4% |
| 41111 | Current Yr Levy (Genl) | \$15,857,709 | \$16,774,694 | \$15,991,684 | \$8,121,985 | \$14,839,649 | (\$1,152,035) | -7.2% |
| 41112 | First Prior Yr Levy (Gen) | \$14,584,379 | \$15,099,347 | \$14,523,864 | \$6,382,213 | \$13,395,569 | (\$1,128,295) | -7.8% |
| 41113 | Transportation Purpose Levy | \$10,415,799 | \$10,642,895 | \$10,388,198 | \$4,939,068 | \$17,403,483 | \$7,015,285 | 67.5% |
| 41114 | Municipal Retirement Levy | \$1,717,416 | \$1,662,870 | \$1,097,501 | \$388,967 | \$2,770,068 | \$1,672,567 | 152.4% |
| 41115 | Working Cash Levy | \$1,228,774 | \$1,118,411 | \$1,066,112 | \$542,282 | \$989,310 | (\$76,802) | -7.2% |
| 41118 | Life Safety Levy | \$1,304,322 | \$1,799,894 | \$1,576,179 | \$962,644 | \$1,978,620 | \$402,441 | 25.5% |
| 41120 | Tort Immunity Levy | \$7,591,066 | \$6,376,401 | \$6,748,123 | \$3,071,655 | \$5,935,860 | (\$812,263) | -12.0% |
| 41140 | Special Education Levy | \$18,863,608 | \$17,740,608 | \$17,057,796 | \$8,689,757 | \$15,828,959 | (\$1,228,837) | -7.2% |
| 41150 | FICA & Medicare Levy | \$4,493,431 | \$4,187,341 | \$3,597,063 | \$1,901,260 | \$3,454,670 | (\$142,393) | -4.0% |
| 41230 | Corp Person Prop Replace | \$22,037,762 | \$22,762,158 | \$23,608,851 | \$19,033,920 | \$23,608,851 | \$0 | 0.0% |
| 41311 | Reg Tuit Frm Pupil/Parent | \$426,421 | \$440,699 | \$425,000 | \$368,660 | \$425,000 | \$0 | 0.0% |
| 41312 | Reg Tuit Frm Oth LEA | \$334,851 | \$329,832 | \$325,000 | \$162,551 | \$331,032 | \$6,032 | 1.9% |
| 41313 | Reg Tuit Frm Oth SrCs | \$0 | \$0 | \$0 | \$8,770 | \$0 | \$0 | 0.0% |
| 41314 | Dual Credit Revenue | \$51,354 | \$61 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41320 | CEANCI - Advance Now | \$0 | \$1,139 | \$0 | \$626 | \$0 | \$0 | 0.0% |
| 41321 | Sumsch Tuit-Pupil/Parent | \$47,868 | \$58,155 | \$60,000 | \$21,943 | \$58,155 | (\$1,845) | -3.1% |
| 41326 | Smr Schl Sped-Tuition | \$62,098 | \$1,779,114 | \$40,000 | \$1,550,411 | \$0 | (\$40,000) | -100.0% |
| 41342 | Spec Ed Tuit Frm Oth LEA | \$1,822,042 | \$58,314 | \$2,500,000 | (\$43,280) | \$1,837,427 | (\$662,573) | -26.5% |
| 41351 | Adlt Tuit Fr Pupil/Parents | \$37,725 | \$27,875 | \$0 | \$56,922 | \$27,875 | \$27,875 | 0.0% |
| 41413 | Reg Tran Fees-Private Src | \$412 | \$15,914 | \$0 | \$27,125 | \$5,000 | \$5,000 | 0.0% |
| 41510 | Interest on Investments | \$515,637 | \$743,223 | \$747,307 | \$649,428 | \$747,307 | \$0 | 0.0% |
| 41515 | Interest on Tax Money | \$97,331 | \$8,194 | \$50,000 | \$6,922 | \$8,193 | (\$41,807) | -83.6% |
| 41611 | Sales To Pupil -Lunch | \$51,804 | \$344 | \$300,000 | \$0 | \$344 | (\$299,656) | -99.9% |
| 41612 | Sales To Pupil -Breakfast | \$1,850 | \$49,624 | \$200,000 | \$30,301 | \$49,626 | (\$150,374) | -75.2% |
| 41613 | Sales To Pupil-Ala Carte | \$470,525 | \$391,997 | \$850,000 | \$432,852 | \$392,003 | (\$457,997) | -53.9% |
| 41614 | Sales To Pupil -Prepay | \$923,721 | \$862,380 | \$165,000 | \$698,635 | \$862,380 | \$697,380 | 422.7% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
LOCAL REVENUE SUMMARY
MULTI YEAR
FY 13 - FY 16 BUDGET - ALL FUNDS CONSOLIDATED

| Object | Object description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 15 Actuals | | FY 15 VS FY | |
|----------------------------|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | | | | | 5-9-15 | FY 16 Budget | 16 | % CHG |
| 41616 | Vending Machine Comm | \$1,862 | \$0 | \$5,000 | \$0 | \$0 | (\$5,000) | -100.0% |
| 41620 | Sales to Adult-Reg | \$0 | \$0 | \$7,000 | \$0 | \$0 | (\$7,000) | -100.0% |
| 41621 | Sales to Adult-Breakfast | \$3,538 | \$13,232 | \$0 | \$13,615 | \$13,374 | \$13,374 | 0.0% |
| 41622 | Sales to Adult-Ala Carte | \$27,313 | \$140 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41690 | Other Food Service-Catering | \$6,155 | \$11,076 | \$6,000 | \$6,741 | \$6,000 | \$0 | 0.0% |
| 41695 | Food Serv Over/Short | \$1,965 | \$2,643 | \$0 | \$3,143 | \$0 | \$0 | 0.0% |
| 41711 | AdmisAthl(Gate&SeaPass) | \$1,925 | \$1,020 | \$0 | \$1,440 | \$0 | \$0 | 0.0% |
| 41712 | Partic Fees -Athletic | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41902 | Vandalism | \$2,608 | \$2,587 | \$1,000 | (\$2,076) | \$342,871 | \$341,871 | 34187.1% |
| 41910 | Rentals | \$655,745 | \$653,522 | \$600,000 | \$552,265 | \$92,488 | (\$507,512) | -84.6% |
| 41911 | Building Rentals | \$27,124 | \$114,955 | \$10,000 | \$95,923 | \$114,955 | \$104,955 | 1049.6% |
| 41920 | NIU | \$920 | \$2,183 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41921 | Opening Doors Program | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41922 | Project Lead the Way | \$0 | \$0 | \$0 | \$6,361 | \$30,000 | \$30,000 | 0.0% |
| 41923 | Community Foundation Grant | \$19,951 | \$5,412 | \$0 | \$46,353 | \$0 | \$0 | 0.0% |
| 41924 | Lowe's Grant | \$2,353 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41926 | Goldman Sachs Philanthropy | \$5,201 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41950 | Refund of PY Expenditures | \$0 | \$492,607 | \$0 | \$2,250 | \$0 | \$0 | 0.0% |
| 41970 | Drivers Education Fees | \$4,750 | \$43,390 | \$15,000 | (\$8,057) | \$30,305 | \$15,305 | 102.0% |
| 41971 | Driver Ed Lab Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41993 | ePayables Rebate | \$0 | \$41,642 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41994 | Miscellaneous | \$2,834,973 | \$1,705,391 | \$2,198,752 | \$2,602,706 | \$1,868,752 | (\$330,000) | -15.0% |
| 41995 | Project Lead | \$0 | \$0 | \$105,000 | \$0 | \$0 | (\$105,000) | -100.0% |
| 41996 | Youth Court | \$0 | \$0 | \$32,000 | \$0 | \$0 | (\$32,000) | -100.0% |
| 41997 | Differential Pd By School | \$0 | \$5,241 | \$0 | \$0 | \$5,241 | \$5,241 | 0.0% |
| TOTAL LOCAL REVENUE | | \$193,091,071 | \$187,332,769 | \$188,963,919 | \$104,788,977 | \$186,712,977 | (\$2,250,942) | -1.2% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FLOW THROUGH REVENUE DETAIL
MULTI YEAR
FY 13 - FY 16 BUDGET

| Source | Object Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY | |
|-----------------------------------|---------------------------|------------------|------------------|--------------|------------------|------------------|-------|
| | | | | | | 16 | % CHG |
| 42100 | Flw-Thr Rev Fr State Srce | \$21,628 | \$0 | \$0 | \$19,989 | \$19,989 | 100% |
| 42102 | St Flw-Thru Construction | \$0 | \$500,000 | \$0 | \$0 | \$0 | 100% |
| 42213 | JTPA-Work Exp&Career Expl | \$54,723 | \$0 | \$0 | \$0 | \$0 | 100% |
| 42215 | STEP | \$26,603 | \$26,603 | \$0 | \$0 | \$0 | 100% |
| 42216 | NIU Project Pals | \$155,764 | \$131,011 | \$0 | \$94,000 | \$94,000 | 100% |
| 42732 | Illinois Arts Council Grt | \$0 | \$7,500 | \$0 | \$0 | \$0 | 100% |
| TOTAL FLOW THROUGH REVENUE | | \$258,718 | \$665,114 | \$0 | \$113,989 | \$113,989 | |

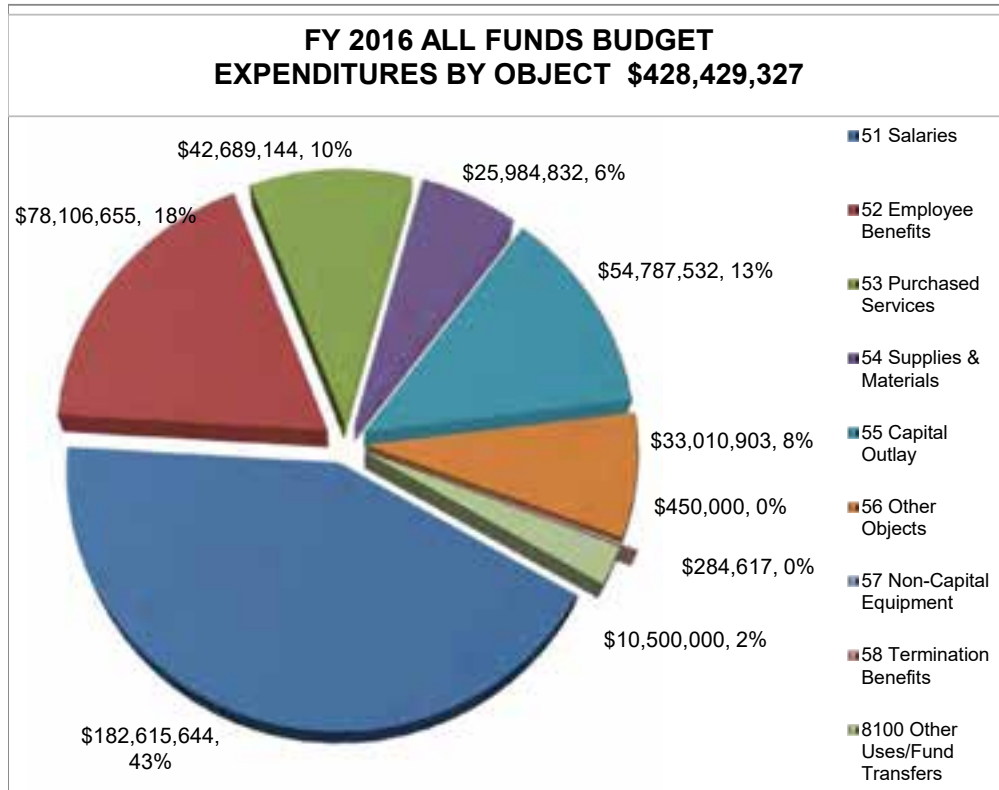
ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
STATE REVENUE DETAIL
MULTI YEAR
FY 13 - FY 16 BUDGET

| Source | Object Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|----------------------------|-----------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| 43001 | General State Aid Sec18-8 | \$85,015,862 | \$90,293,429 | \$97,783,740 | \$103,016,145 | \$5,232,405 | 5.4% |
| 43100 | Spec Ed Priv Fac Tuit | 2,638,746 | 2,385,046 | 2,300,000 | 2,300,000 | 0 | 0.0% |
| 43105 | Spec Ed -Extraordinary | 5,031,862 | 3,828,032 | 3,500,000 | 3,500,000 | 0 | 0.0% |
| 43110 | Spec Ed -Personnel | 5,943,194 | 5,258,075 | 5,000,000 | 5,000,000 | 0 | 0.0% |
| 43120 | Spec Ed-Orphan-Individl | 1,965,041 | 1,831,509 | 1,800,000 | 1,800,000 | 0 | 0.0% |
| 43130 | Spec Ed-Orphan-Sum Indiv | 261,342 | 253,747 | 200,000 | 200,000 | 0 | 0.0% |
| 43145 | Spec Ed-Summer School | 195,485 | 163,164 | 160,000 | 160,000 | 0 | 0.0% |
| 43162 | DCEO Grant | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43215 | Voc Ed -Formula | 0 | 0 | 60,000 | 0 | (60,000) | -100.0% |
| 43275 | Voc EdElem Career Dev Pr | 0 | 48,670 | 0 | 0 | 0 | 0.0% |
| 43276 | Voc Ed HS Career Dev Pr | 62,280 | 0 | 0 | 0 | 0 | 0.0% |
| 43305 | Bilingual TBE/TPI Grant | 1,025,229 | 843,868 | 1,300,000 | 1,511,377 | 211,377 | 16.3% |
| 43360 | State Free Lunch | 250,225 | 189,200 | 340,000 | 200,000 | (140,000) | -41.2% |
| 43370 | Driver Education | 44,804 | 120,978 | 40,000 | 84,546 | 44,546 | 111.4% |
| 43400 | Adlt Ed State 3-1 | 114,481 | 139,688 | 120,000 | 121,897 | 1,897 | 1.6% |
| 43401 | Adult Educ-Performance | 167,842 | 172,237 | 150,000 | 162,260 | 12,260 | 8.2% |
| 43410 | Adlt Ed-Public Assistan | 545,259 | 462,350 | 200,000 | 454,692 | 254,692 | 127.3% |
| 43500 | Transportation -Regular | 14,300,333 | 10,162,290 | 11,917,370 | 11,917,370 | 0 | 0.0% |
| 43505 | Transportation-Vocational | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43510 | Transp-Special Ed | 1,439,925 | 3,274,890 | 1,050,583 | 1,050,583 | 0 | 0.0% |
| 43695 | Truant Alt/Optional Ed | 221,091 | 210,389 | 217,000 | 210,389 | (6,611) | -3.0% |
| 43700 | Erly Chldhd-PrevInitiat | 700,515 | 640,121 | 612,000 | 638,313 | 26,313 | 4.3% |
| 43705 | Erly Chldhd-StPresch@Risk | 8,033,169 | 8,499,170 | 8,500,000 | 8,133,558 | (366,442) | -4.3% |
| 43950 | Orphanage Tuition 18-3 | 726,543 | 196,995 | 500,000 | 500,000 | 0 | 0.0% |
| 43961 | Advanced Placement Grant | 2,679 | 57,463 | 50,000 | 47,546 | (2,454) | -4.9% |
| 43991 | ISBE School Maintenance Grt | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43999 | Other State Revenue | 0 | 145,508 | 0 | 0 | 0 | 0.0% |
| TOTAL STATE REVENUE | | \$128,685,906 | \$129,176,820 | \$135,800,693 | \$141,008,676 | \$5,207,983 | 3.8% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FEDERAL REVENUE DETAIL
MULTI YEAR
FY 13 - FY 16 BUDGET

| Source | Object Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| 44001 | Federal Impact Aid | \$23,659 | \$17,688 | \$0 | 0 | \$0 | 0.0% |
| 44125 | Rockford Arts Infusion | 0 | 124,651 | 325,000 | | (\$325,000) | -100.0% |
| 44190 | MIECHVP Grant | 94,199 | 94,207 | 94,000 | 94,000 | \$0 | 0.0% |
| 44210 | Natl Sch Lunch Program | 7,929,628 | 7,928,623 | 8,000,000 | 8,000,000 | \$0 | 0.0% |
| 44220 | School Breakfast Program | 1,576,878 | 1,589,348 | 1,800,000 | 1,600,000 | (\$200,000) | -11.1% |
| 44225 | SS Lunch Program | 143,664 | 130,614 | 0 | 0 | \$0 | 0.0% |
| 44226 | Child & Adult Care Pgm | 8,832 | 7,423 | 7,000 | | (\$7,000) | -100.0% |
| 44241 | Fresh Fruit & Veg Grant | 34,012 | 18,842 | 35,000 | | (\$35,000) | -100.0% |
| 44250 | Commodity Credit | 766,424 | 807,528 | 700,000 | 700,000 | \$0 | 0.0% |
| 44300 | ESEA-Ch1-Low Income | 18,728,295 | 15,722,633 | 14,000,000 | 13,690,404 | (\$309,596) | -2.2% |
| 44331 | Title I Sch Imp ROE | 30,601 | 71,139 | 0 | 0 | \$0 | 0.0% |
| 44335 | Even Start Fam Lit Grant | 0 | 0 | 0 | 0 | \$0 | 0.0% |
| 44391 | ROTC | 54,038 | 76,389 | 70,000 | 70,000 | \$0 | 0.0% |
| 44421 | Title IV,Part B 21St Cent | 0 | 0 | 0 | 540,000 | \$540,000 | 0.0% |
| 44422 | ISBE 21St Century 4421-04 | 0 | 0 | 0 | 535,112 | \$535,112 | 0.0% |
| 44423 | ISBE 21St Century 4421-05 | 0 | 0 | 0 | 538,716 | \$538,716 | 0.0% |
| 44424 | ISBE 21St Century 4421-07 | 0 | 0 | 0 | 0 | \$0 | 0.0% |
| 44425 | ISBE 21St Century 4421-08 | 13,540 | 0 | 0 | 0 | \$0 | 0.0% |
| 44426 | 21St Century 4421-10A | 241,661 | 145,568 | 0 | 0 | \$0 | 0.0% |
| 44427 | 21St Century 4421-10B | 785,075 | 678,718 | 0 | 0 | \$0 | 0.0% |
| 44428 | 21St Century 4421-21 | 556,908 | 493,023 | 0 | 0 | \$0 | 0.0% |
| 44429 | 21St Century 4421-22 | 447,561 | 394,592 | 0 | 0 | \$0 | 0.0% |
| 44430 | 21St Century IMSA | 8,659 | 0 | 8,659 | 0 | (\$8,659) | 0.0% |
| 44490 | School Based Health Center | 0 | 0 | 0 | 0 | \$0 | 0.0% |
| 44491 | We Choose Health Grant | 0 | 26,615 | 0 | 0 | \$0 | 0.0% |
| 44505 | JTPA-Work Exp & Career Grant | 0 | 0 | 25,000 | 0 | (\$25,000) | 0.0% |
| 44600 | Fed Sp EdPre Sch Flw Thr | 242,562 | 220,980 | 290,000 | 283,560 | (\$6,440) | 0.0% |
| 44620 | Fed-Sp Ed IDEA-Flw Thrh | 6,965,984 | 6,686,621 | 7,000,000 | 9,099,075 | \$2,099,075 | 0.0% |
| 44625 | Fed Sped IDEA Room/Board | 746,101 | 429,513 | 650,000 | 650,000 | \$0 | 0.0% |
| 44800 | Fed-Adlt Ed -Basic | 109,855 | 125,183 | 120,000 | 108,416 | (\$11,584) | 0.0% |
| 44880 | ARRA - ED JOBS FUND PRGM | 114,337 | 0 | 0 | 0 | \$0 | 0.0% |
| 44909 | Title III-LIPLEPS | 521,333 | 476,735 | 350,000 | 387,612 | \$37,612 | 0.0% |
| 44920 | Mckin Ed-Homeless Childrn | 57,238 | 37,270 | 53,000 | 36,132 | (\$16,868) | 0.0% |
| 44932 | Title II-Teacher Qlty | 1,370,184 | 1,592,409 | 1,670,000 | 1,552,669 | (\$117,331) | 0.0% |
| 44951 | DORS-Step | 0 | 0 | 25,000 | 25,000 | \$0 | 0.0% |
| 44967 | DOE TAH Freedom Grant | 348,014 | 12,436 | 0 | 0 | \$0 | 0.0% |
| 44991 | Medicaid-Outreach | 790,955 | 761,988 | 775,000 | 775,000 | \$0 | 0.0% |
| 44992 | Medicaid-Fee For Service | 2,201,385 | 2,962,071 | 2,000,000 | 2,000,000 | \$0 | 0.0% |
| 44993 | Federal Early Childhood Grant | 0 | 0 | 0 | 1,152,658 | \$1,152,658 | 0.0% |
| 44999 | Title III-Capacity Bldg | 0 | 0 | 0 | 0 | \$0 | 0.0% |
| TOTAL FEDERAL REVENUE | | \$44,911,581 | \$41,632,809 | \$37,997,659 | \$41,838,354 | \$3,840,695 | 10.1% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205



FY 16 Salaries: \$182,112,509

- 3.669.99 FTE
- 102.55 FTE reduction, \$7.43 million in salaries in benefits

FY 16 Benefits: \$78,013,656

- PEPLY \$13,248
- Fed TRS 36%

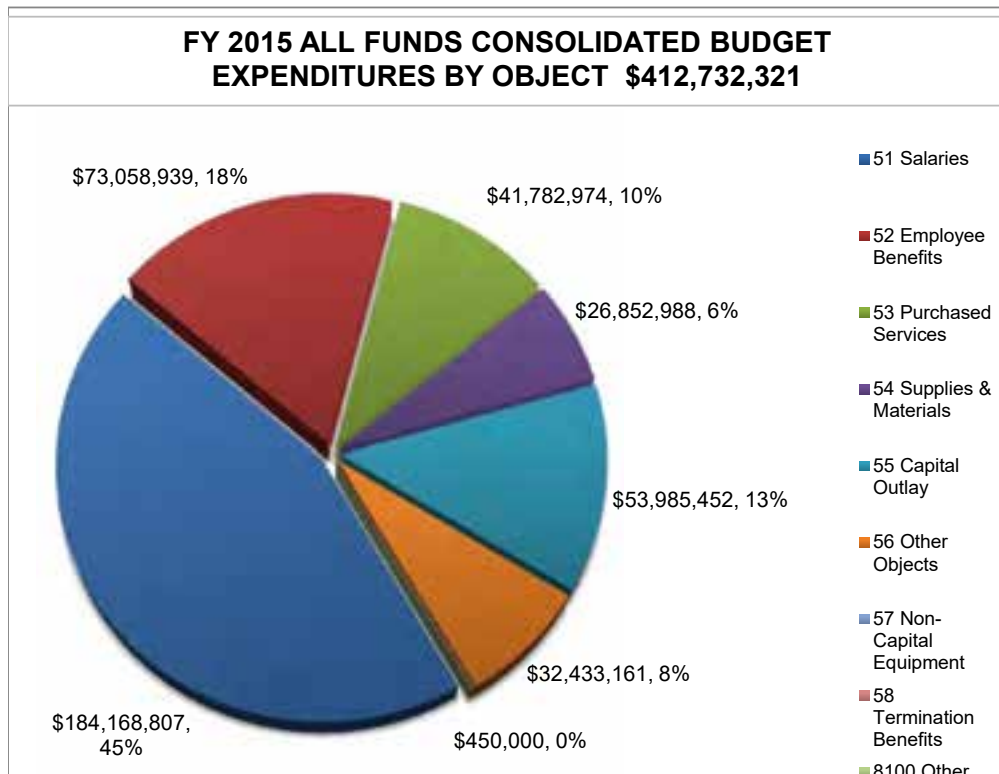
Purchased Services: \$39,628,244

FY 16 Supplies: \$25,984,832

FY 16 Capital: \$4,388,637

FY 16 Other: \$30,703,883

- Miscellaneous \$19,469,266
- Non-Capital Equipment \$284,617
- Termination Benefits \$450,000
- Fund Transfer \$10,500,000

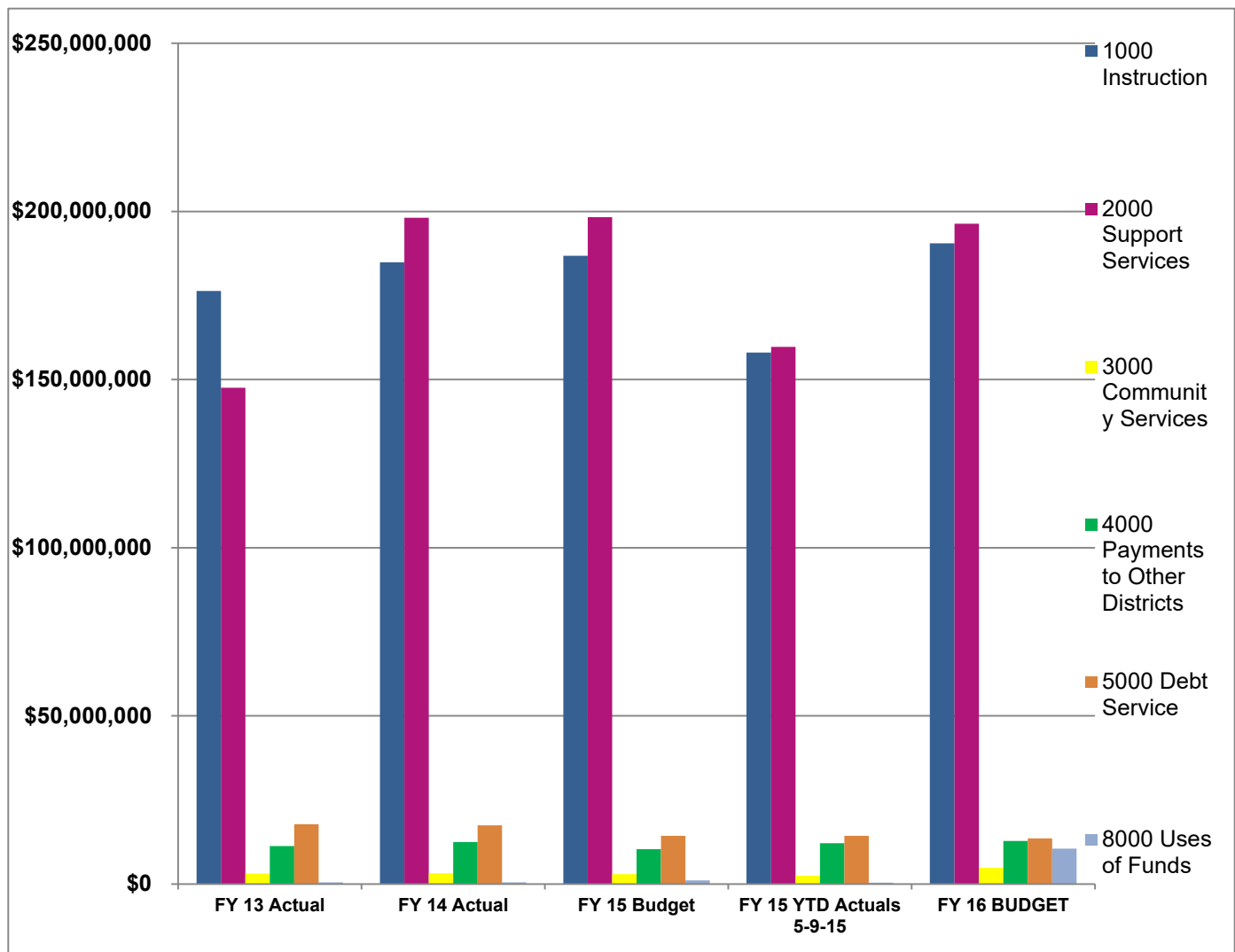


ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
APPROPRIATIONS SUMMARY BY FUNCTION - ALL FUNDS CONSOLIDATED
FY 13- FY 16 BUDGET

| Loc # | Location Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 YTD | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|--------------------------------------|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| | | | | | Actuals 5-9-15 | | | |
| 0 | Unrestricted | \$99 | \$185,440 | \$0 | \$1,318 | \$0 | \$0 | 0.0% |
| 1000 | Regular Programs | \$0 | \$0 | \$0 | \$0 | \$23,889,465 | \$23,889,465 | 0.0% |
| 1100 | Regular Programs | \$101,272,414 | \$105,030,118 | \$105,354,717 | \$91,523,733 | \$96,734,410 | (\$8,620,307) | -8.2% |
| 1200 | Special Ed Programs | \$49,930,451 | \$50,846,079 | \$53,129,656 | \$43,743,242 | \$41,796,040 | (\$11,333,616) | -21.3% |
| 1300 | Adult Ed | \$390,093 | \$445,953 | \$169,131 | \$302,550 | \$82,730 | (\$86,401) | -51.1% |
| 1400 | Career & Tech | \$2,870,725 | \$3,911,209 | \$3,435,725 | \$3,470,701 | \$3,923,554 | \$487,829 | 14.2% |
| 1500 | Interscholastic Programs | \$1,749,771 | \$2,039,696 | \$3,300,468 | \$1,696,986 | \$2,268,491 | (\$1,031,977) | -31.3% |
| 1600 | Summer Programs | \$5,116,277 | \$6,129,076 | \$5,597,968 | \$4,873,212 | \$6,420,758 | \$822,790 | 14.7% |
| 1700 | Drivers Ed | \$246,571 | \$500,129 | \$314,750 | \$313,924 | \$246,347 | (\$68,403) | -21.7% |
| 1800 | Bilingual Programs | \$10,443,729 | \$11,113,202 | \$11,312,162 | \$8,064,792 | \$11,086,448 | (\$225,714) | -2.0% |
| 1900 | Truant/Alt Ed | \$4,317,235 | \$4,688,390 | \$4,216,013 | \$4,017,248 | \$4,032,276 | (\$183,737) | -4.4% |
| 2100 | Support Services - Pupil | \$20,486,227 | \$21,322,441 | \$20,507,742 | \$15,882,486 | \$24,205,814 | \$3,698,072 | 18.0% |
| 2200 | Support Services-Instruct | \$13,447,696 | \$13,985,452 | \$16,018,854 | \$9,295,754 | \$11,300,155 | (\$4,718,699) | -29.5% |
| 2300 | Support Serv-Gen Admin | \$8,833,619 | \$8,207,939 | \$8,025,486 | \$6,970,162 | \$8,678,429 | \$652,943 | 8.1% |
| 2400 | Support Serv-Schl Admin | \$15,819,829 | \$16,680,221 | \$17,814,983 | \$14,540,140 | \$18,151,941 | \$336,958 | 1.9% |
| 2500 | Support Services-Business | \$74,378,087 | \$120,740,514 | \$121,465,107 | \$104,970,946 | \$122,419,454 | \$954,347 | 0.8% |
| 2600 | Support Serv-Central | \$12,290,759 | \$14,541,959 | \$14,181,024 | \$7,794,354 | \$10,967,943 | (\$3,213,081) | -22.7% |
| 2900 | Support Serv - Other | \$2,290,483 | \$2,645,424 | \$299,617 | \$280,968 | \$613,059 | \$313,442 | 104.6% |
| 3000 | Community Services | \$1,916,079 | \$1,900,420 | \$1,882,868 | \$1,691,508 | \$3,188,005 | \$1,305,137 | 69.3% |
| 3300 | Title I-Parent Program | \$391,249 | \$402,712 | \$451,324 | \$110,962 | \$0 | (\$451,324) | -100.0% |
| 3500 | Child Care Services | \$152,952 | \$170,953 | \$157,182 | \$132,350 | \$159,466 | \$2,284 | 1.5% |
| 3700 | Nonpublic Schl Pupil Serv | \$614,535 | \$700,618 | \$428,245 | \$478,220 | \$1,450,848 | \$1,022,603 | 238.8% |
| 4000 | Payments to Others | \$0 | \$0 | \$0 | \$0 | \$1,486,919 | \$1,486,919 | 0.0% |
| 4100 | Payment to In State | \$11,308,279 | \$12,451,398 | \$10,354,313 | \$12,123,882 | \$11,285,138 | \$930,825 | 9.0% |
| 5100 | Interest on ST Debt | \$1,788,895 | \$3,252,250 | \$1,507,500 | \$3,015,000 | \$2,930,837 | \$1,423,337 | 94.4% |
| 5200 | Interest on LT Debt | \$16,000,000 | \$14,200,000 | \$12,807,500 | \$11,300,000 | \$10,610,800 | (\$2,196,700) | -17.2% |
| 5300 | Principal on LT Debt | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 8100 | Transfers to Various Funds | \$457,098 | \$497,631 | \$1,098,981 | \$437,838 | \$500,000 | (\$598,981) | -54.5% |
| 8130 | Permanent Transfer to Other Funds | \$0 | \$0 | \$0 | \$0 | \$10,000,000 | \$10,000,000 | 0.0% |
| TOTAL ALL FUNDS - EXPENDITURE | | | | | | | | |
| APPROPRIATIONS BY FUNCTION | | \$356,513,152 | \$416,589,224 | \$413,831,316 | \$347,032,276 | \$428,429,327 | \$14,598,011 | 3.5% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
MULTI-YEAR EXPENDITURE BY FUNCTION COMPARISON - ALL FUNDS CONSOLIDATED

| EXPENDITURES BY FUNCTION - ALL FUNDS CONSOLIDATED | | | | | | |
|---|-----------------------------|----------------------|----------------------|----------------------|--------------------------|----------------------|
| Function Code | Function Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 YTD Actuals 5-9-15 | FY 16 BUDGET |
| 1000 | Instruction | \$176,337,365 | \$184,889,292 | \$186,830,590 | \$158,007,706 | \$190,480,519 |
| 2000 | Support Services | \$147,546,700 | \$198,123,950 | \$198,312,813 | \$159,734,810 | \$196,336,795 |
| 3000 | Community Services | \$3,074,815 | \$3,174,703 | \$2,919,619 | \$2,413,040 | \$4,798,319 |
| 4000 | Payments to Other Districts | \$11,308,279 | \$12,451,398 | \$10,354,313 | \$12,123,882 | \$12,772,057 |
| 5000 | Debt Service | \$17,788,895 | \$17,452,250 | \$14,315,000 | \$14,315,000 | \$13,541,637 |
| 8000 | Uses of Funds | \$457,098 | \$497,631 | \$1,098,981 | \$437,838 | \$10,500,000 |
| TOTAL ALL FUNDS | | \$356,513,152 | \$416,589,224 | \$413,831,316 | \$347,032,276 | \$428,429,327 |



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL - ALL FUNDS CONSOLIDATED
FY 13- FY 16 BUDGET

| Loc # | Location Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 YTD | FY 16 | FY 15 VS FY | % CHG |
|-------|--------------------------------|--------------|--------------|--------------|----------------|--------------|---------------|--------|
| | | | | | Actuals 5-9-15 | | | |
| 0 | Administration | \$99 | \$185,440 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 1 | New Administration Building | \$477,279 | \$504,902 | \$427,342 | \$332,840 | \$381,500 | (\$45,842) | -10.7% |
| 2 | Lincoln MS | \$6,072,361 | \$6,392,852 | \$5,940,841 | \$4,769,326 | \$5,345,519 | (\$595,322) | -10.0% |
| 3 | RESA Rkfd Environ Science Acad | \$8,042,394 | \$8,142,559 | \$7,804,457 | \$6,139,891 | \$7,111,500 | (\$692,957) | -8.9% |
| 4 | Thurgood Marshall | \$3,484,218 | \$5,018,938 | \$4,045,283 | \$3,246,369 | \$4,424,628 | \$379,345 | 9.4% |
| 5 | Wilson Aspire School | \$863,248 | \$1,084,314 | \$1,081,583 | \$1,001,040 | \$1,221,398 | \$139,815 | 12.9% |
| 6 | Kennedy MS | \$5,131,159 | \$6,638,381 | \$5,587,534 | \$4,263,534 | \$4,994,869 | (\$592,665) | -10.6% |
| 7 | Eisenhower MS | \$6,638,034 | \$7,128,966 | \$6,485,113 | \$6,372,864 | \$6,018,478 | (\$466,635) | -7.2% |
| 8 | Flinn MS | \$6,438,183 | \$7,723,291 | \$6,839,281 | \$5,647,306 | \$6,751,285 | (\$87,996) | -1.3% |
| 9 | West MS | \$5,864,249 | \$7,239,017 | \$6,573,880 | \$5,167,340 | \$5,884,474 | (\$689,406) | -10.5% |
| 10 | Auburn HS | \$14,783,008 | \$28,861,160 | \$12,753,507 | \$17,197,881 | \$11,647,425 | (\$1,106,082) | -8.7% |
| 11 | East HS | \$11,623,593 | \$18,657,471 | \$13,012,177 | \$25,500,596 | \$11,615,571 | (\$1,396,606) | -10.7% |
| 12 | ACE - Alter Career Ed HS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 13 | Guilford HS | \$12,036,692 | \$19,538,660 | \$12,828,254 | \$20,037,770 | \$10,988,822 | (\$1,839,432) | -14.3% |
| 14 | Auburn Freshman Campus | \$1,646 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 15 | Sterling Holley Center | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 16 | Administration | \$128 | \$12,584 | \$0 | \$231,839 | \$100,000 | \$100,000 | 0.0% |
| 18 | Jefferson HS | \$11,736,533 | \$14,572,716 | \$11,973,288 | \$14,686,499 | \$11,232,076 | (\$741,212) | -6.2% |
| 19 | Roosevelt Alt HS | \$4,215,241 | \$4,640,833 | \$3,519,851 | \$4,156,830 | \$3,993,937 | \$474,086 | 13.5% |
| 20 | Kiskwaukee Facility | \$25,189 | \$55,602 | \$0 | \$43,568 | \$0 | \$0 | 0.0% |
| 22 | Barbour Language Academy | \$3,376,928 | \$3,484,176 | \$3,359,291 | \$2,848,597 | \$3,334,325 | (\$24,966) | -0.7% |
| 23 | Beyer Elementary | \$1,607,157 | \$2,111,218 | \$1,963,141 | \$1,814,032 | \$1,880,287 | (\$82,854) | -4.2% |
| 24 | Bloom Elementary | \$2,480,218 | \$2,563,012 | \$2,415,738 | \$1,926,732 | \$2,261,568 | (\$154,170) | -6.4% |
| 25 | Brookview Elementary | \$3,064,469 | \$3,176,850 | \$2,726,380 | \$2,087,791 | \$2,490,605 | (\$235,775) | -8.6% |
| 26 | Carlson Elementary | \$2,743,520 | \$2,936,541 | \$2,785,537 | \$2,250,920 | \$2,624,479 | (\$161,058) | -5.8% |
| 28 | Conklin Elementary | \$2,810,772 | \$4,561,744 | \$2,717,288 | \$2,741,567 | \$2,446,531 | (\$270,757) | -10.0% |
| 29 | Cherry Valley Elem | \$1,554,651 | \$1,582,774 | \$1,534,972 | \$1,134,850 | \$1,251,967 | (\$283,005) | -18.4% |
| 30 | Dennis ECE Center | \$1,261,816 | \$1,421,098 | \$1,443,220 | \$1,121,673 | \$774,906 | (\$668,314) | -46.3% |
| 32 | Ellis Arts Academy | \$3,003,491 | \$2,844,819 | \$2,577,994 | \$2,170,462 | \$2,536,497 | (\$41,497) | -1.6% |
| 35 | Fairview ECE Center | \$3,043,758 | \$3,083,276 | \$2,967,464 | \$2,533,011 | \$1,655,105 | (\$1,312,359) | -44.2% |
| 38 | Froberg Elementary | \$3,091,965 | \$6,401,299 | \$2,718,654 | \$2,525,554 | \$2,599,605 | (\$119,049) | -4.4% |
| 40 | Gregory Elementary | \$2,288,883 | \$2,278,957 | \$2,145,665 | \$1,731,887 | \$2,040,583 | (\$105,082) | -4.9% |
| 46 | Haskell Year-Round Academy | \$1,879,426 | \$2,024,597 | \$1,833,339 | \$1,872,093 | \$1,992,008 | \$158,669 | 8.7% |
| 50 | Hillman Elementary | \$3,123,625 | \$2,989,203 | \$2,730,827 | \$2,689,357 | \$3,064,224 | \$333,397 | 12.2% |
| 52 | Jackson Elementary | \$22,030 | (\$230) | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 53 | Johnson Elementary | \$2,933,573 | \$4,626,421 | \$2,998,107 | \$2,821,951 | \$2,822,924 | (\$175,183) | -5.8% |
| 54 | King Elementary | \$2,334,552 | \$1,746,382 | \$1,779,458 | \$1,668,470 | \$1,980,005 | \$200,547 | 11.3% |
| 55 | Kishwaukee Elementary | \$2,401,286 | \$2,406,475 | \$2,265,110 | \$1,826,989 | \$2,287,544 | \$22,434 | 1.0% |
| 58 | Lathrop Elementary | \$2,630,999 | \$4,310,972 | \$2,531,570 | \$2,218,093 | \$2,151,198 | (\$380,372) | -15.0% |
| 59 | Lewis Lemon Elementary | \$3,039,976 | \$3,139,990 | \$2,886,413 | \$2,502,822 | \$3,017,148 | \$130,735 | 4.5% |
| 60 | Marsh Elementary | \$3,507,542 | \$3,570,790 | \$3,341,314 | \$2,598,702 | \$2,697,455 | (\$643,859) | -19.3% |
| 61 | McIntosh Elementary | \$2,372,397 | \$4,442,386 | \$2,330,123 | \$2,114,008 | \$2,481,749 | \$151,626 | 6.5% |
| 64 | Montessori Magnet | \$2,150,626 | \$2,119,107 | \$2,306,231 | \$1,776,289 | \$2,108,568 | (\$197,663) | -8.6% |
| 65 | Nashold Elementary | \$2,636,859 | \$2,595,197 | \$2,489,327 | \$1,951,902 | \$2,181,882 | (\$307,445) | -12.4% |
| 66 | Nelson Elementary | \$3,128,441 | \$3,271,720 | \$3,110,424 | \$2,366,019 | \$2,938,233 | (\$172,191) | -5.5% |
| 67 | New Milford Elementary | \$22,227 | \$31,260 | \$0 | \$14,432 | \$0 | \$0 | 0.0% |
| 70 | Page Park Spec Ed Center | \$44,088 | \$174,729 | \$0 | \$45,726 | \$0 | \$0 | 0.0% |
| 73 | Riverdahl Elementary | \$3,066,606 | \$3,711,979 | \$3,518,427 | \$2,811,662 | \$2,794,345 | (\$724,082) | -20.6% |
| 76 | Rolling Green Elem | \$4,833,074 | \$5,657,704 | \$4,559,625 | \$3,687,079 | \$3,900,680 | (\$658,945) | -14.5% |
| 78 | Stiles Elementary | \$15,362 | \$19,473 | \$0 | \$12,642 | \$0 | \$0 | 0.0% |
| 79 | Skyview Center | \$605 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 80 | Summerdale Elementary | \$2,575,350 | \$2,504,235 | \$2,330,645 | \$1,989,138 | \$1,606,172 | (\$724,473) | -31.1% |
| 81 | Springcreek Elementary | \$3,209,216 | \$5,788,895 | \$2,642,467 | \$2,207,252 | \$2,386,144 | (\$256,323) | -9.7% |
| 82 | Thompson Elementary | \$2,620,043 | \$2,737,489 | \$2,569,884 | \$2,071,000 | \$2,330,236 | (\$239,648) | -9.3% |
| 84 | Swanson Stadium | \$9,131 | \$4,203 | \$0 | \$3,958 | \$0 | \$0 | 0.0% |
| 86 | Washington Elementary | \$2,482,549 | \$2,659,266 | \$2,552,247 | \$2,139,240 | \$2,711,590 | \$159,343 | 6.2% |
| 87 | Walker Elementary | \$3,015,760 | \$2,827,524 | \$2,511,488 | \$2,237,311 | \$2,787,832 | \$276,344 | 11.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL - ALL FUNDS CONSOLIDATED
FY 13- FY 16 BUDGET

| Loc # | Location Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 YTD | FY 16 | FY 15 VS FY | % CHG |
|-------|------------------------------|--------------|--------------|--------------|----------------|--------------|-------------|---------|
| | | | | | Actuals 5-9-15 | | | |
| 88 | Welsh Elementary | \$2,245,780 | \$2,344,661 | \$2,261,606 | \$2,003,061 | \$2,271,008 | \$9,402 | 0.4% |
| 89 | West View Elementary | \$2,320,076 | \$2,426,018 | \$2,289,722 | \$1,998,452 | \$1,796,835 | (\$492,887) | -21.5% |
| 91 | Whitehead Elementary | \$2,082,670 | \$2,673,376 | \$2,233,368 | \$2,088,603 | \$2,120,856 | (\$112,512) | -5.0% |
| 92 | White Swan Elementary | \$1,859,953 | \$2,040,423 | \$1,891,513 | \$1,527,154 | \$1,484,377 | (\$407,136) | -21.5% |
| 93 | Rkfd Science/Tech Academy | \$184 | \$171 | \$0 | \$345 | \$0 | \$0 | 0.0% |
| 97 | Wyeth Stadium | \$3,048 | \$5,581 | \$0 | \$2,955 | \$0 | \$0 | 0.0% |
| 102 | Rosecrance | \$532,798 | \$580,223 | \$568,815 | \$417,278 | \$553,892 | (\$14,923) | -2.6% |
| 105 | Juvenile Detention Center | \$264,366 | \$239,241 | \$283,131 | \$220,725 | \$296,404 | \$13,273 | 4.7% |
| 109 | West-Newcomers Program | \$156,665 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 125 | Col Harrison Park | \$394,276 | \$419,805 | \$433,472 | \$311,761 | \$88,515 | (\$344,957) | -79.6% |
| 130 | Boylan Catholic HS | \$25,324 | \$14,030 | \$0 | \$20,352 | \$0 | \$0 | 0.0% |
| 131 | Christian Life | \$13,903 | \$10,075 | \$0 | \$10,721 | \$0 | \$0 | 0.0% |
| 133 | Alpine Academy (Luther) | \$1,318 | \$1,926 | \$0 | \$405 | \$0 | \$0 | 0.0% |
| 134 | Holy Family School | \$4,646 | \$1,810 | \$0 | \$3,133 | \$0 | \$0 | 0.0% |
| 135 | Keith Country Day School | \$7,884 | \$6,304 | \$0 | \$1,473 | \$0 | \$0 | 0.0% |
| 136 | Montessori Lrng Center | \$1,921 | \$434 | \$0 | \$3,367 | \$0 | \$0 | 0.0% |
| 137 | Montessori Lrng Path | \$0 | \$0 | \$0 | \$338 | \$0 | \$0 | 0.0% |
| 139 | Rockford Christian Elem | \$18,418 | \$19,256 | \$0 | \$17,765 | \$0 | \$0 | 0.0% |
| 141 | Rockford Luthern HS | \$15,573 | \$11,732 | \$0 | \$12,118 | \$0 | \$0 | 0.0% |
| 143 | Spectrum School | \$4,641 | \$4,984 | \$0 | \$7,968 | \$0 | \$0 | 0.0% |
| 144 | St Bernadette Elem School | \$2,690 | \$691 | \$0 | \$2,774 | \$0 | \$0 | 0.0% |
| 145 | St Edward Elem School | \$2,820 | \$233 | \$0 | \$2,613 | \$0 | \$0 | 0.0% |
| 146 | St James Elem School | \$6,719 | \$2,857 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 148 | St Paul Lutheran | \$1,750 | \$1,730 | \$0 | \$1,833 | \$0 | \$0 | 0.0% |
| 149 | St. Peter Elem School | \$2,786 | \$4,362 | \$0 | \$1,890 | \$0 | \$0 | 0.0% |
| 150 | St. Rita Elem School | \$7,382 | \$818 | \$0 | \$3,551 | \$0 | \$0 | 0.0% |
| 154 | Rockford IQRA School | \$2,558 | \$3,037 | \$0 | \$3,907 | \$0 | \$0 | 0.0% |
| 155 | EC Trinity Day Care | \$237,281 | \$235,198 | \$318,778 | \$167,914 | \$0 | (\$318,778) | -100.0% |
| 165 | Textbook Purchases | \$1,929,548 | \$2,320,819 | \$379,000 | \$927,518 | \$1,050,000 | \$671,000 | 177.0% |
| 168 | YMCA-Ombudsman | \$197,482 | \$137,520 | \$150,000 | \$240,281 | \$291,950 | \$141,950 | 94.6% |
| 169 | Rock River Academy | \$0 | \$0 | \$0 | \$5,250 | \$145,950 | \$145,950 | 0.0% |
| 174 | Leadership & Learning Aca | \$665,621 | \$889,844 | \$1,062,500 | \$923,178 | \$942,750 | (\$119,750) | -11.3% |
| 205 | District Athletics | \$307,661 | \$395,971 | \$377,660 | \$268,752 | \$1,877,475 | \$1,499,815 | 397.1% |
| 209 | West - Admin Dept | \$70,291 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 280 | Summerdale-Admin Dept | \$0 | \$529 | \$0 | \$0 | \$11,225 | \$11,225 | 0.0% |
| 297 | Extended Absence Pi Days | \$33,442 | \$157,350 | \$252,383 | \$16,784 | \$4,084,182 | \$3,831,799 | 1518.2% |
| 303 | SS RESA | \$44,264 | \$56,188 | \$0 | \$79,612 | \$24,250 | \$24,250 | 0.0% |
| 304 | SS Juv Deten | \$9,497 | \$13,197 | \$0 | \$7,597 | \$13,640 | \$13,640 | 0.0% |
| 305 | SS Aspire | \$56,712 | \$42,858 | \$0 | \$48,207 | \$51,175 | \$51,175 | 0.0% |
| 316 | SS Admin | \$29,749 | \$33,712 | \$0 | \$32,242 | \$33,470 | \$33,470 | 0.0% |
| 318 | SS Jefferson | \$0 | \$14,431 | \$0 | \$165,636 | \$0 | \$0 | 0.0% |
| 319 | SS Roosevelt | \$197,920 | \$120,350 | \$0 | (\$4,575) | \$185,315 | \$185,315 | 0.0% |
| 322 | SS Barbour | \$59,615 | \$72,082 | \$0 | \$70,410 | \$19,937 | \$19,937 | 0.0% |
| 323 | SS Beyer | \$0 | \$2,151 | \$0 | \$81,980 | \$30,111 | \$30,111 | 0.0% |
| 326 | SS Carlson | \$77,226 | \$55,995 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 332 | SS Ellis | \$54,837 | \$61,534 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 335 | SS Fairview | \$78,575 | \$37,750 | \$0 | \$42,142 | \$0 | \$0 | 0.0% |
| 340 | Driver's Education | \$0 | \$0 | \$0 | \$60 | \$0 | \$0 | 0.0% |
| 354 | SS King | \$0 | \$41 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 359 | SS Lewis Lemon | \$49,032 | \$57,832 | \$0 | \$74,949 | \$22,750 | \$22,750 | 0.0% |
| 376 | SS Rolling Green | \$8,850 | \$2,758 | \$0 | \$74,199 | \$0 | \$0 | 0.0% |
| 380 | Special Education | \$16,994,362 | \$17,695,417 | \$15,101,120 | \$18,163,562 | \$24,185,748 | \$9,084,628 | 60.2% |
| 385 | Bilingual Special Education | \$0 | \$48,517 | \$49,464 | \$44,402 | \$44,665 | (\$4,799) | -9.7% |
| 390 | Early Childhood | \$3,310,423 | \$3,654,173 | \$3,199,261 | \$2,747,992 | \$10,318,022 | \$7,118,761 | 222.5% |
| 400 | C & C Readiness (FKA Voc Ed) | \$69,837 | \$648,220 | \$1,861,540 | \$1,047,260 | \$1,636,372 | (\$225,168) | -12.1% |
| 420 | Title One | \$16,446,205 | \$11,694,215 | \$14,365,566 | \$2,781,116 | \$13,690,405 | (\$675,161) | -4.7% |
| 440 | Bilingual | \$1,702,484 | \$1,943,896 | \$1,755,254 | \$1,692,538 | \$2,378,582 | \$623,328 | 35.5% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL - ALL FUNDS CONSOLIDATED
FY 13- FY 16 BUDGET

| Loc # | Location Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 YTD | FY 16 | FY 15 VS FY | % CHG |
|---------------------------------------|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| | | | | | Actuals 5-9-15 | | | |
| 500 | Superintendent's Office | \$1,111,316 | \$764,466 | \$776,468 | \$667,146 | \$683,489 | (\$92,979) | -12.0% |
| 501 | Board of Education | \$15,916 | \$277,583 | \$355,850 | \$186,851 | \$238,100 | (\$117,750) | -33.1% |
| 505 | Accountability | \$104,296 | \$439,888 | \$491,995 | \$417,942 | \$1,200,467 | \$708,472 | 144.0% |
| 530 | Technology Services | \$1,358,619 | \$2,327,416 | \$0 | \$52,261 | \$300,000 | \$300,000 | 0.0% |
| 531 | Research & Evaluation | \$1,292,858 | \$1,995,958 | \$2,324,819 | \$2,064,443 | \$3,873,980 | \$1,549,161 | 66.6% |
| 532 | Information Technology | \$3,730,355 | \$5,772,977 | \$4,533,335 | \$3,015,153 | \$4,064,868 | (\$468,467) | -10.3% |
| 533 | Information Systems | \$1,051,448 | \$1,397,488 | \$1,706,902 | \$1,092,461 | \$1,574,931 | (\$131,971) | -7.7% |
| 540 | Purchasing | \$366,419 | \$408,884 | \$418,054 | \$366,945 | \$384,010 | (\$34,044) | -8.1% |
| 544 | Print Shop | \$135,712 | (\$12,660) | \$0 | (\$58,317) | \$0 | \$0 | 0.0% |
| 550 | Financial Services | \$24,235,720 | \$24,355,049 | \$23,751,003 | \$36,566,707 | \$31,137,133 | \$7,386,130 | 31.1% |
| 560 | Nutrition Service | \$7,163,779 | \$6,425,581 | \$6,446,666 | \$6,576,582 | \$7,097,781 | \$651,115 | 10.1% |
| 570 | Speech & Language | \$3,886,535 | \$4,292,807 | \$4,099,700 | \$2,738,372 | \$5,034,054 | \$934,354 | 22.8% |
| 580 | Human Resources | \$3,406,396 | \$4,304,590 | \$4,584,348 | \$3,230,341 | \$2,432,375 | (\$2,151,973) | -46.9% |
| 590 | Payroll Department | \$0 | \$0 | \$0 | \$443,759 | \$476,602 | \$476,602 | 0.0% |
| 600 | Dir Instructional Support | \$1,859,084 | \$2,155,446 | \$3,605,839 | \$1,315,836 | \$65,535 | (\$3,540,304) | -98.2% |
| 601 | Legacy Charter School | \$3,130,386 | \$3,114,797 | \$3,622,514 | \$2,703,585 | \$3,380,480 | (\$242,034) | -6.7% |
| 602 | Galapagos Charter School | \$2,234,019 | \$2,228,541 | \$2,453,170 | \$2,796,889 | \$3,142,418 | \$689,248 | 28.1% |
| 603 | Curriculum & Instruction | \$5,201 | \$169,166 | \$0 | \$556,782 | \$1,823,298 | \$1,823,298 | 0.0% |
| 605 | Prof Development | \$744,163 | \$621,043 | \$762,915 | \$404,575 | \$597,868 | (\$165,047) | -21.6% |
| 606 | CICS Charter School | \$3,266,913 | \$4,459,507 | \$4,227,629 | \$4,345,077 | \$4,761,240 | \$533,611 | 12.6% |
| 607 | Research & Testing | \$80,226 | \$137,678 | \$160,500 | \$179,840 | \$128,500 | (\$32,000) | -19.9% |
| 609 | Operations | \$43,373 | \$60,878 | \$57,807 | \$114,292 | \$70,578 | \$12,771 | 22.1% |
| 610 | Building Services | \$20,683,647 | \$19,590,011 | \$23,996,069 | \$14,973,849 | \$24,315,474 | \$319,405 | 1.3% |
| 612 | Security Services | \$1,613,213 | \$1,406,663 | \$2,177,285 | \$1,178,288 | \$2,110,843 | (\$66,442) | -3.1% |
| 615 | Mailroom-Admin | (\$117,827) | \$148,786 | \$77,500 | \$46,446 | \$73,625 | (\$3,875) | -5.0% |
| 620 | Life Safety Construction | \$1,956,283 | \$1,609,767 | \$50,065,834 | \$1,153,560 | \$52,571,053 | \$2,505,219 | 5.0% |
| 625 | Distribution Center | \$839,519 | \$713,604 | \$930,666 | \$772,145 | \$1,023,955 | \$93,289 | 10.0% |
| 636 | Student Records | \$3,036 | \$645 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 640 | Response to Intervention | \$356 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 650 | Transportation | \$19,671,512 | \$21,975,891 | \$23,921,420 | \$19,773,390 | \$21,043,160 | (\$2,878,260) | -12.0% |
| 660 | Health Services | \$4,397,018 | \$4,647,060 | \$4,577,072 | \$3,621,625 | \$4,792,333 | \$215,261 | 4.7% |
| 675 | Asst Supt of Schools | \$106,346 | \$189,009 | \$155,000 | \$62,188 | \$359,639 | \$204,639 | 132.0% |
| 676 | Asst. Supt. - Vosberg | \$0 | \$136,878 | \$2,866,388 | \$131,703 | \$0 | (\$2,866,388) | -100.0% |
| 680 | Exec Dir of SSS | \$323,048 | \$390,355 | \$475,897 | \$485,171 | \$721,012 | \$245,115 | 51.5% |
| 681 | Regional Office Of Ed | \$363,270 | \$287,100 | \$225,000 | \$433,140 | \$225,000 | \$0 | 0.0% |
| 690 | Library Services | \$910,415 | \$616,863 | \$950,253 | \$745,853 | \$812,834 | (\$137,419) | -14.5% |
| 693 | Student Assignment Ctr | \$377,237 | \$383,133 | \$355,378 | \$357,666 | \$577,346 | \$221,968 | 62.5% |
| 694 | B/L Stdtd Asgmt Ctr | \$4,483 | \$68,717 | \$64,494 | \$59,777 | \$65,535 | \$1,041 | 1.6% |
| 700 | Student Services | \$853,994 | \$861,038 | \$970,594 | \$19,764 | \$0 | (\$970,594) | -100.0% |
| 710 | Education Services | \$59 | \$391,014 | \$392,821 | \$861,928 | \$2,476,325 | \$2,083,504 | 530.4% |
| 730 | Psychologists | \$2,406,204 | \$2,283,207 | \$2,135,560 | \$1,819,023 | \$2,794,575 | \$14,203,480 | 665.1% |
| 735 | School Counselors | \$57,606 | \$51,636 | \$255,669 | \$172,567 | \$228,570 | (\$27,099) | -10.6% |
| 740 | Social Workers | \$4,653,679 | \$4,159,091 | \$2,900,838 | \$2,471,181 | \$3,058,926 | \$158,088 | 5.4% |
| 745 | Legal | \$1,917,382 | \$1,520,989 | \$1,666,560 | \$1,070,295 | \$1,503,082 | (\$163,478) | -9.8% |
| 780 | Gifted | \$184,754 | \$215,427 | \$131,227 | \$169,924 | \$58,596 | (\$72,631) | -55.3% |
| 785 | Communications Services | \$699,109 | \$959,277 | \$1,032,671 | \$904,130 | \$1,137,039 | \$104,368 | 10.1% |
| 786 | Attendance & Truancy | \$958,787 | \$876,437 | \$778,692 | \$298,889 | \$514,960 | (\$263,732) | -33.9% |
| TOTAL EXPENDITURES BY LOCATION | | \$356,513,152 | \$416,589,224 | \$413,831,316 | \$347,032,276 | \$428,429,327 | \$28,142,476 | 6.8% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STAFF ALLOCATION SUMMARY
FY 12 - FY 16 BUDGET

| Code | Description | FY 12 FTE | FY 13 FTE | Budget | Actual | Budget | 6/30/2015 | BUDGET |
|--------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | | | FY 14 FTE | FY 14 FTE | FY 15 FTE | ACTUAL | |
| | | | | | | | FY 15 FTE | FY 16 FTE |
| 1200 | Certified Administration | 143.00 | 141.50 | 139.00 | 150.00 | 166.01 | 163.00 | 162.00 |
| 1300 | Non-Certified Administration | 31.00 | 32.00 | 36.80 | 44.00 | 44.00 | 44.00 | 45.00 |
| 2500 | Certified Support | 302.60 | 314.10 | 331.40 | 356.90 | 347.50 | 355.00 | 336.00 |
| 2800 | Certified Teacher | 1,560.40 | 1,647.33 | 1,700.50 | 1,742.00 | 1,724.00 | 1,699.70 | 1,696.20 |
| 4200 | Non-Certified Support | 182.30 | 159.97 | 150.00 | 212.20 | 187.00 | 227.10 | 192.10 |
| 4300 | Non-Certified Support - RBMA | - | - | 11.00 | 13.00 | 11.00 | 12.00 | 12.00 |
| 4400 | Hearing Interpreters | - | 14.00 | 14.40 | 13.00 | 11.56 | 11.00 | 11.00 |
| 5100 | Clerical | 159.50 | 142.00 | 140.00 | 144.00 | 143.00 | 142.00 | 139.50 |
| 5200 | Clerical- Confidential | - | 15.00 | 9.00 | 8.00 | 8.00 | 6.00 | 4.00 |
| 6100 | Bus Driver | 225.76 | 225.76 | 229.48 | 231.57 | 224.29 | 219.12 | 219.12 |
| 6200 | Paraprofessional | 488.57 | 491.57 | 498.00 | 612.00 | 518.82 | 568.50 | 578.62 |
| 6225 | Hourly Support | 58.71 | 56.29 | 70.00 | 71.57 | 70.86 | 74.38 | 73.27 |
| 7100 | Trades | 69.00 | 68.00 | 66.00 | 76.00 | 73.00 | 78.00 | 77.00 |
| 8300 | Food Service | 117.21 | 121.15 | 136.88 | 122.22 | 117.41 | 123.63 | 124.18 |
| TOTAL | | 3,338.05 | 3,428.66 | 3,532.46 | 3,796.46 | 3,646.45 | 3,723.43 | 3,669.99 |
| | | | | | | | | |

| | | |
|-------------|------------------------------|--|
| 1200 | Certified Administration | TRS certified admin - Principals, Asst. Principals, Directors, Exec. Dir., Supt. & Asst. Supt. |
| 1300 | Non-Certified Administration | Non-TRS certified admin - Attorney, COO, CFO, Directors, Exec. Dir, Coordinators & Managers |
| 2500 | Certified Support | Nurses, Counselors, Instructional Leaders, Librarians, ALE, Reading & Math Intervention, Psychologists, Social Workers, Speech & Language |
| 4200 | Non-Certified Support | Building Support Specialists, Student Assignment, Family Support, EC Prevention Initiative, Technology, Software Support, Investigation, Communications, Human Resources, ROTC, Exec. Assistants, Food Service Supervisors |
| 6225 | Hourly Support | Breakfast Aides, Lunch Aides, Crossing Guards |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
STAFF ALLOCATION SUMMARY - BY FUND
FY 15 BUDGET FY 16 BUDGET

| FY15 - BUDGET | | Special | | | Food | Ops & | | | Life/ | | |
|----------------------|------------------------------|-----------------|----------------|----------------|----------------|-----------------------|----------------|----------------|----------------|----------------|-----------------|
| | Education | Ed | Grants | Service | Maint. | Transportation | Capital | Tort | Safety | | |
| Pos # | Description | Fund 10 | Fund 17 | Fund 18 | Fund 19 | Fund 20 | Fund 40 | Fund 60 | Fund 80 | Fund 92 | 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 | 3.00 | 4.00 | - | - | - | 143.00 |
| 5200 | Clerical- Conf | 7.40 | - | - | 0.20 | 0.20 | - | - | 0.20 | - | 8.00 |
| 6100 | Bus Driver | - | - | - | - | - | 224.29 | - | - | - | 224.29 |
| 6200 | Paraprofessional | 108.00 | 303.85 | 106.97 | - | - | - | - | - | - | 518.82 |
| 6225 | Hourly Support | 26.53 | - | - | 36.44 | - | 7.89 | - | - | - | 70.86 |
| 7100 | Trades | 2.00 | - | - | 7.25 | 43.75 | 20.00 | - | - | - | 73.00 |
| 8300 | Food Service | - | - | - | 117.41 | - | - | - | - | - | 117.41 |
| TOTAL | | 1,965.10 | 813.86 | 348.58 | 183.43 | 57.85 | 270.98 | - | 5.55 | 1.90 | 3,647.25 |

| FY16 - BUDGET | | Special | | | Food | Ops & | | | Life/ | | |
|----------------------|------------------------------|-----------------|----------------|----------------|----------------|-----------------------|----------------|----------------|----------------|----------------|-----------------|
| | Education | Ed | Grants | Service | Maint. | Transportation | Capital | Tort | Safety | | |
| Pos # | Description | Fund 10 | Fund 17 | Fund 18 | Fund 19 | Fund 20 | Fund 40 | Fund 60 | Fund 80 | Fund 92 | 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 | 3.20 | 1.20 | - | 0.75 | 2.20 | 192.10 |
| 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 | 56.98 | 279.86 | 3.81 | 5.60 | 3.21 | 3,669.99 |

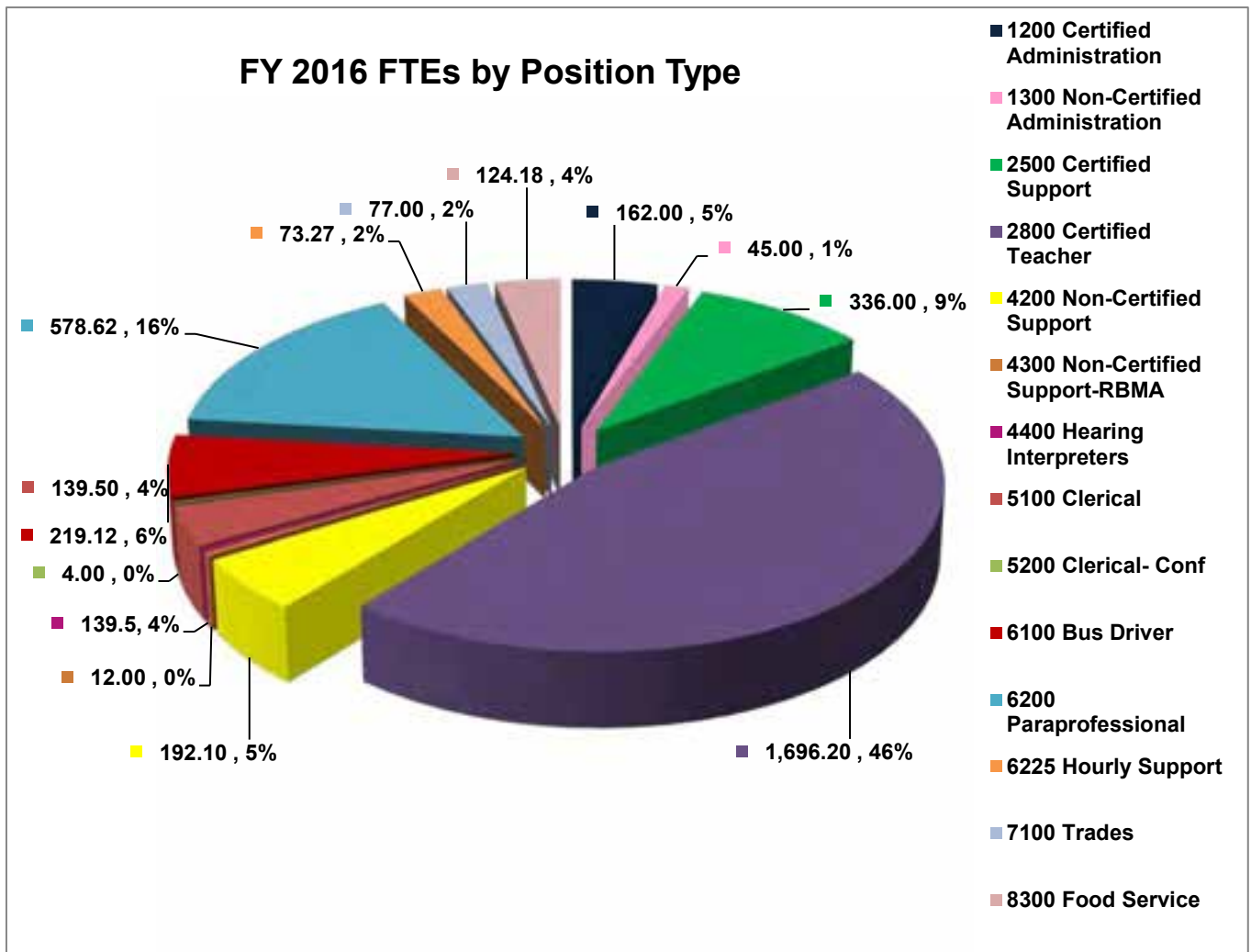
7.02

3,662.97

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FY 2016 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 | 162.00 | 4% | \$14,162,327 | \$4,238,076 | \$18,400,403 | 7% |
| 1300 | Non-Certified Administration | 45.00 | 1% | \$3,581,409 | \$1,218,593 | \$4,800,002 | 2% |
| 2500 | Certified Support | 336.00 | 9% | \$22,446,385 | \$9,299,138 | \$31,745,523 | 12% |
| 2800 | Certified Teacher | 1,696.20 | 46% | \$100,476,214 | \$37,346,289 | \$137,822,503 | 53% |
| 4200 | Non-Certified Support | 192.10 | 5% | \$7,750,172 | \$3,680,282 | \$11,430,454 | 4% |
| 4300 | Non-Certified Support-RBMA | 12.00 | 0% | \$543,417 | \$253,418 | \$796,835 | 0% |
| 4400 | Hearing Interpreters | 11.00 | 0% | \$379,597 | \$211,698 | \$591,295 | 0% |
| 5100 | Clerical | 139.50 | 4% | \$4,514,017 | \$2,633,115 | \$7,147,131 | 3% |
| 5200 | Clerical- Conf | 4.00 | 0% | \$153,463 | \$79,662 | \$233,126 | 0% |
| 6100 | Bus Driver | 219.12 | 6% | \$3,542,755 | \$3,519,003 | \$7,061,758 | 3% |
| 6200 | Paraprofessional | 578.62 | 16% | \$8,400,173 | \$9,254,767 | \$17,654,940 | 7% |
| 6225 | Hourly Support | 73.27 | 2% | \$574,044 | \$363,958 | \$938,002 | 0% |
| 7100 | Trades | 77.00 | 2% | \$3,923,623 | \$1,701,994 | \$5,625,617 | 2% |
| 8300 | Food Service | 124.18 | 3% | \$2,014,822 | \$1,867,681 | \$3,882,503 | 1% |
| Other | District Wide - Other* | - | 0% | \$10,153,227 | \$2,438,980 | \$12,592,207 | 5% |
| TOTALS | | 3,669.99 | 100% | \$182,615,644 | \$78,106,655 | \$260,722,299 | 100% |

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



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FY 2016 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, except those required to be accounted for in another fund.

FUND 17 - SPECIAL EDUCATION

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

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 have, 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
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 13 - FY 16 BUDGET
OPERATING FUNDS

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | 4TH Forecast FY 15 Forecasted Actuals | FY 16 BUDGET | FY 15 Forecast VS FY 16 | % CHG |
|---------------------------------------|------------------------------|----------------------|-----------------------|-----------------------------|--|----------------------|-------------------------------|---------------|
| REVENUES | | | | | | | | |
| 41 | Local | \$173,924,356 | \$170,186,012 | \$169,794,725 | \$169,794,725 | \$168,269,637 | (\$1,525,088) | -0.9% |
| 42 | Flow-Through | 258,718 | 675,114 | 0 | 0 | 113,989 | 113,989 | 0.0% |
| 43 | State | 128,685,906 | 129,205,903 | 135,800,693 | 135,179,725 | 141,008,676 | 5,828,951 | 4.3% |
| 44 | Federal | 44,911,582 | 41,632,808 | 37,997,659 | 36,899,677 | 41,838,354 | 4,938,677 | 13.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 480,347 | 1,098,981 | 0 | 10,500,000 | 10,500,000 | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$347,780,562 | \$342,180,184 | \$344,692,058 | \$341,874,127 | \$361,730,656 | \$19,856,529 | 5.8% |
| EXPENDITURES | | | | | | | | |
| 51 | Salaries | \$169,951,983 | \$178,889,156 | \$184,011,976 | \$182,701,394 | \$182,112,509 | (\$588,885) | -0.3% |
| 52 | Employee Benefits | 69,965,146 | 74,632,121 | 73,033,888 | 72,306,300 | 78,013,656 | 5,707,356 | 7.8% |
| 53 | Purchased Services | 37,094,432 | 40,071,331 | 38,883,922 | 39,242,988 | 39,628,244 | 385,256 | 1.0% |
| 54 | Supplies & Materials | 26,245,483 | 29,552,608 | 26,847,988 | 24,120,222 | 25,984,832 | 1,864,610 | 6.9% |
| 55 | Capital Outlay | 11,766,988 | 8,469,041 | 6,942,948 | 7,543,967 | 5,287,532 | (2,256,435) | -32.5% |
| 56 | Other Objects | 16,522,189 | 17,536,876 | 18,118,161 | 18,991,872 | 19,469,266 | 477,394 | 2.6% |
| 57 | Non-Capital Equipment | 0 | 0 | 0 | 0 | 284,617 | 284,617 | 0.0% |
| 58 | Termination Benefits | 0 | 0 | 450,000 | 0 | 450,000 | 450,000 | 100.0% |
| 8100 | Other Uses/Fund Transfers | (24,542,902) | 413,756 | 1,098,981 | 0 | 10,500,000 | 10,500,000 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$307,003,319 | \$349,564,889 | \$349,387,864 | \$344,906,743 | \$361,730,656 | \$16,823,913 | 4.8% |
| TOTAL SURPLUS/(DEFICIT) | | \$40,777,243 | (\$7,384,705) | (\$4,695,806) | (\$3,032,616) | \$0 | \$3,032,616 | -64.6% |
| FUND 10 TRANSFER TO CAPITAL | | \$0 | (\$25,000,000) | \$0 | \$0 | \$0 | \$0 | |
| 1 TIME SOFTWARE SPEND | | \$0 | \$0 | \$1,000,000 | \$1,000,000 | \$0 | \$0 | |
| NET SURPLUS/(DEFICIT) | | \$40,777,243 | (\$32,384,705) | (\$3,695,806) | (\$2,032,616) | \$0 | \$2,032,616 | |
| EST BEGINNING FUND BALANCE | | \$99,918,097 | \$140,695,340 | \$108,310,635 | \$108,310,635 | \$105,278,019 | | |
| EST ENDING FUND BALANCE | | \$140,695,340 | \$108,310,635 | \$103,614,829 | \$105,278,019 | \$105,278,019 | | |

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

| Object | Description | FY 16 BUDGET |
|----------------------------|-----------------------------|--------------|
| 42 | TRS Behalf Flow Through Rev | \$55,997,316 |
| 52 | TRS Behalf Flow Through Exp | \$55,997,316 |
| Net On-Behalf Rev less Exp | | \$0 |

FINANCIAL SECTION

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|---|
| FY 16 Budget Operating Funds Summary |
|---|

The FY 16 Budget for Operating funds is a balance budget with both revenues and expenditures totaling \$361,730,656.

Total Operating funds revenue for FY 16 is budgeted at \$361,730,656, which includes a \$10,000,000 fund transfer from the Transportation fund to the Operations and Maintenance fund. Excluding the fund transfer, total operating funds revenue is \$351,730,656 as compared to the FY 15 forecasted actual revenue of \$343,169,028. When comparing FY 15 budget to FY 16 budget, not including the \$10,000,000 funds transfer, FY 16 Operating Revenue increased by \$7.6 million or 2.1%.

Total Operating funds expenditures for FY 16 is budgeted at \$361,730,656, which includes a \$10,000,000 fund transfer from the Transportation fund to the Operations and Maintenance fund. Excluding the fund transfer, total operating funds expenditures is \$351,730,656 as compared to the FY 15 forecasted actual expenditures of \$344,906,743, an increase of \$6.8 million or 2%. When comparing FY 15 budget to FY 16 budget, not including the \$10,000,000 funds transfer, FY 16 Operating Revenue increased by \$2.3 million or 0.7%.

Operating Funds Revenue Summary

Total Operating Funds revenue for FY 16 Budget is \$361,730,656. The majority of revenue in the operating funds comes from the following sources:

- Local revenue, 47%
- State revenue, 39%
- Federal revenue, 12%
- FY 16 Local Revenue totals \$168,269,637 as compared to forecasted FY 15 forecasted actual local revenue of \$169,794,725, a reduction of approximately \$1.5 million or 0.9%. Local revenue is comprised of :
 - Property Taxes total: \$140,366,804, about \$130,000 less than FY 15. No CPI is expected per Board directive therefore local property tax revenue shall remain flat in FY 16 over FY 15.
 - Corporate Personal Property Replacement Taxes will remain flat at \$20,539,700 not including \$3 million earmarked for the Capital Plan.
 - Other Local Revenue: \$4,549,088 about \$1.4 million less than FY 15 due to adjusting FY 16 budget to closer reflect actual revenue trends.
- FY 16 State Revenues total \$141,008,676 as compared to FY 15 forecasted actuals of \$135,179,725, an increase of \$5.8 million or 4.3%. This increase is mostly due to an expected increase in General State Aid of \$5,232,405.
 - GSA Proration is likely to continue at 11% proration used for FY 16.
 - 4 Categorical Aid payments are expected in FY 16.
 - Early Childhood - Expected to mirror the FY 15 grant award.
 - Adjusted FY 16 Budget to reflect ALL grants awarded to District.

FINANCIAL SECTION

- FY 16 Federal Revenues total \$41,838,354 as compared to FY 15 forecasted actuals of \$36,899,677, an increase of \$4.9 million or 13%. The increase is primarily due to adjusting the FY 16 Budget to reflect and align with all grants awarded to the District.
- FY 16 Other Sources/Fund Transfers In total \$10,500,000
 - 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.
 - Fund transfer of \$10,000,000 from Transportation Fund to Operations and Maintenance Fund.

Operating Funds Expenditure Summary

Total Operating Funds expenditures for FY 16 Budget are \$361,730,656. The majority of expenditures in the operating funds come from the following objects:

- Salaries, 50.3%
 - Benefits, 21.6%
 - Purchased Services, 11%
 - Supplies, 7.2%
- FY 16 Salaries total \$182,112,509 as compared to FY 15 forecasted actual of \$182,701,394, a decrease of \$588,885 or 0.3%
 - Total of 3,662.97 FTEs budgeted in FY 16
 - 102.55 FTE Reductions, \$7.43 million in salaries and benefits
 - Contractual increases are budgeted
 - FY 16 Benefits total \$78,013,656 as compared to FY 15 forecasted actuals of \$72,306,300, an increase of \$5.7 million or 7.8% due to recording the correct TRS federal pension obligation.
 - Health care costs are forecasted to align with FY 15 forecasted actuals.

| | BUDGET | ACTUAL | % VAR |
|------------|-----------|-----------|------------------|
| FY 16 PEPY | 13,248.00 | | 9% |
| FY 15 PEPY | 13,184.00 | 12,185.37 | 8% Thru Feb 2015 |
| FY 14 PEPY | 15,483.38 | 12,270.86 | 21% |
| FY 13 PEPY | 15,538.38 | 11,928.53 | 23% |
| FY 12 PEPY | 13,651.07 | 12,785.96 | 6% |
| FY 11 PEPY | | 12,817.90 | |

- TRS Federal pension obligations were budgeted at 9% in FY 15 Budget. FY 16 Budget adjusted to 36% for Federal grants additional \$4 million.
- FY 16 purchased services total \$39,628,244 as compared to FY 15 forecasted actuals of \$39,242,988, an increase of \$385,256 or 1% mostly due to inflationary increases in the cost of doing business.

FINANCIAL SECTION

- FY 16 supplies total \$25,984,832 as compared to FY 15 forecasted actuals of \$24,120,222, an increase of \$1.86 million increase due to the elementary school math text book adoption reflected in Fund 10 in the amount of \$1 million.
- FY 16 capital outlay totals \$5,287,532 as compared to FY 15 forecasted actuals of \$7,543,967, a decrease of \$2.25 million or 32.5%. This decrease is due to deferring capital purchases of 10 buses and furniture in FY 16.
- FY 16 other objects total \$19,469,266 as compared to FY 15 forecasted actuals of \$18,991,872, an increase of \$477,394 or 2.6%. The increase is primarily due to an anticipated increase in payments to charter schools.

FY 16 Expenditures by Function for operating funds as compared to the FY 15 budget are as follows:

- FY 16 Instruction expenditures total \$190,480,508 as compared to FY 15 budget of \$186,830,590, an increase of \$3,649,918.
- FY 16 Support services expenditures total \$143,179,761 as compared to FY 15 budget of \$148,184,375, a decrease of \$5,004,614. The majority of this decrease is due to Fund 18 grants and the realignment of the FY 16 grants budgets' to mirror actual awards in FY 15.
- FY 16 Community Services expenditures total \$4,798,319 as compared to FY 15 budget of \$2,919,619, an increase of \$1,878,700. The majority of this decrease is due to Fund 18 grants and the realignment of the FY 16 grants budgets' to mirror actual awards in FY 15.
- FY 16 Payments to Other Districts total \$12,772,057 as compared to FY 15 budget of \$10,354,313, an increase of \$2,417,744. This increase is primarily due to an increase on the payments to charter schools and an increase in residential tuition expenditures to more closely align to actuals.
- FY 16 Uses of Funds total \$10,500,000 as compared to FY 15 budget of \$1,098,981, an increase of \$9,401,019. This is due to the permanent transfer from the Transportation fund to the Operations and Maintenance Fund.

FINANCIAL SECTION

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|--|
| FY 16 Operating Funds – Budget Highlights |
|--|

Summarized below are some highlights of the FY 16 budget appropriation and funding plan:

Elementary Education Curriculum/Instruction

- The elementary text book/instructional material adoption. The adoption was determined from a cycle and a determined need for updated resources in math. This is a one year cost out for the district. The purchase of consumable materials will be determined annually at the building level.
Impact: The need for updated instructional materials to teach the new mathematical standards and practices are imperative to ensure students learn the intended content reflected in Common Core State Standards (CCSS).
- Reduction of more than half of the building Reading Specialists. 22 elementary buildings will be sharing the delivery of resources to students.
Impact: The reduction will decrease the support to classroom teachers in the area of literacy through a coaching model. It will increase the responsibility of the building principal to shift the model of support to teachers from a professional learning and development design to an evaluative approach which is counter-intuitive to the improvement of literacy instruction for students.
- Reduction of nine FTEs of Building Support Specialist positions. At Elementary level, the Building Support Services provided immediate support when a substitute teacher was not assigned or not available for any classroom where there was a teacher absence.
Impact: Classrooms will not be covered with a substitute which means that another teacher (Art, Music, and Physical Education (PE)) will be assigned to cover that classroom for the day. Students who would normally be instructed in Art, Music or PE for that day will not receive their instruction.
- Reduction of District Bilingual Academic Achievement Specialist
Impact: Bilingual teachers will no longer receive specific assistance with instructional programming focusing on the developmental model and alignment to English as a Second Language (ESL) standards.
- 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.
Impact: The continuation of the ACS Process will impact the ability of staff to manage their classroom safely and successfully.

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- Professional development for elementary initiatives. Offers continued strategic professional learning opportunities surrounding new initiatives and identified instructional supports.
Impact: 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
 - 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 from \$300.00 to \$500.00.

Secondary Education Curriculum/Instruction

- Increase of \$150,000 to support English Language Learners (ELL) classrooms with resources for core curriculum.
Impact: Students and teachers will have high quality resources available for their use for all students.
- Reduction of two curriculum deans.
Impact: The reduction will de-emphasize the specific content area expertise of each dean and stimulate a process/system based approach to our work in curriculum and assessment which will focus on continuous improvement in curriculum and assessment design and implementation, professional learning, and school improvement. This approach will honor the content expertise but will not limit the capacity of the deans and the scope of their work by content area.
- Delay of middle school math text purchase for the 2016 – 2017 school year.
Impact: The delay of the middle school math purchase will delay the availability of print resources for grade 6-8 mathematics that are Common Core aligned. However, to bridge the gap, Administration will be opening access to Open Educational Resources (OER) which can supplement teachers' core instruction toward the standards. In addition, the delay in purchase provides middle school math with the opportunity to invest time and resources into curriculum development to strengthen the eventual roll out of a new text. Administration value the time and dedication of the staff who worked to make the recommendation and will use this data to inform the next steps in curriculum development and resource allocation for middle school math when it becomes fiscally feasible to do so.
- Reduction of four FTEs for math foundations.
Impact: Class size for math foundations will increase from 20 students to 30 students.

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- Reduction of four FTEs for Math Interventionist position.
Impact: The Math Interventionist position was introduced in the 2014-15 school year, one at each high school. The Math Interventionists served up to 60 students per lunch hour for mandatory tutoring and support. Additionally, they worked with small groups of students and supported teachers in Tier 1 instruction. The elimination of this position will result in a loss of consistent tutoring support, consistent teacher support, and consistent program development for math achievement, especially for student in Algebra 1.
- Reduction of 18 FTEs for building support specialist positions. One building support specialist position remains at each high school.
Impact: The students who are accustomed to the familiar faces as permanent substitutes will no longer exist. The District will utilize the sub pool as an alternative.
- Community Foundation contribution of \$50,000 to support Bandwagon II. This annual contribution – in its last year – has helped our music programs grow and has provided our students with the materials and equipment necessary to expand their skills.
- Increase Driver Education fleet by one vehicle, as the District has for the past two years. Many of our vehicles had aged and needed to be upgraded for student and staff safety and skill-building in driver's education.
- Continue district assessment support via printing and professional development costs. Our common assessments support goals in literacy and numeracy and are an expectation to be administered district-wide.
- Continue to support external contracts for ongoing support of our programs. Administration carefully and selectively works with outside providers to support our ongoing programming in secondary curriculum.
- Continue to support tech/software renewals. These renewals support our initial investment and ongoing implementation of computer-based programs to meet student needs.
- Continued support for new courses, and instrument replenishment and repair.
- Continued investment in professional learning for curriculum deans and the director of secondary curriculum. As we continue to engage in a more collaborative team environment and maintain our focus on best practice, it is important to engage in continual professional learning to ensure that we bring the best information back to our schools.

Special Education Services

- Focused on increasing viable curriculum aligned with Common Core State Standards in literacy and numeracy to our neediest learners by implementing Unique Learning Systems in our classrooms for students with intellectual disabilities and autism K-12.

FINANCIAL SECTION

- Maintain current staffing levels and recruit staff for hard to fill positions primarily in speech and language, and psychology to reduce contracted services.
- Explore alternative placements for students with disabilities that qualify for conditional probationary agreements.
- Ensure the master schedule at secondary schools yields an efficiency of 80% capacity for case management.
- Evaluate and find efficiencies based on student Individualized Education Program needs.

College and Career Readiness

- Develop curriculum and benchmarks to support student achievement and participation that in return will help prepare our students for life after high school. The FY 16 Budget continues to fund the current level of curriculum and programs, expand high school pathway electives, buy additional equipment and supplies, and provide teachers with professional development opportunities.
- Investment of \$150,000 in capital for Project Lead the Way.
- 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.
- Implementation of new class and program enhancements within pathways:
 - Principles of Engineering program support through which students to earn dual credit from the University of Iowa
 - Education in Child Care Careers offering level one gateway certification
 - Orientation to Health Occupations
- Improved efficiency in pathway electives by conducting a pathway course review to identify inefficiencies and gaps between anticipated versus actual enrollment through the University of Wisconsin Platteville Crime Scene Investigation program and Emery Riddle programs resulting in a savings to the District of \$70,000.
- Improved efficiency and attendance by linking and coordinating District professional development opportunities between curriculum training and boot camp training.

FINANCIAL SECTION

School Counselors

The FY 16 Budget includes the same level of school counselors and funding with the exception of the Dean of School Counseling position which was eliminated 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

- Fund 10 Funding – Provides ½ day programming to children aged 3-5. Focus in on providing foundational skills needed for successful entry into kindergarten. Curriculum is linked to the Revised Illinois Early Learning and Development Standards aligned to Common Core. Long term goal is to help students achieve 3rd grade proficiency in reading and math.
 - Provides funding to approximately 240 students.
 - 4 teachers and 4 paraprofessionals were reduced from fund 10 for FY 16. These positions are funded by the new federal grant.
 - Funding includes 6 classroom teachers and paraprofessionals, and percent of transportation costs.
- Early Childhood (EC) Preschool Expansion Grant – This is a new grant and is part of the Federal Preschool Expansion and Development Program increasing access to four year old children. It will allow RPS205 to provide intensive and comprehensive services to children who are four-years-old. Program will provide full day programming to identified students.
 - Full day classrooms at Dennis EC and Summerdale EC and will provide 80 full day seats. An additional 40 four year old seats will be added to the collaborative program at Circles of Learning Childcare.
 - Grant includes transportation for students attending Summerdale and Dennis (following RPS205 guidelines).
 - Four ½ day classrooms funded by Fund 10 were converted to this grant. \$431,260.
- EC Preschool for All Grant 3-5 Preschool Program – Anticipated at level funding for FY 16. 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.
- EC Preschool For All Grant Prevention Initiative (prenatal to three home visit) – Anticipated at level funding of \$638,313 for FY 16. Program supports at-risk families and children. Focus is on developmental parenting, child development outcomes, and connection to resources. No impact to fund 10.
- MIECHVP – Anticipated level funding of \$94,000. Federal Grant Program to support home visiting services for approximately 18 at-risk families and children. Focus is on developmental parenting, child development outcomes, and connection to resources. No impact to fund 10.

FINANCIAL SECTION

Title I and Title II Programs

Title I and Title II programs are anticipated to be at level fund for FY 16. The FY 16 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 – FY15 – 30, FY16 – funding 16 per Principal's request
 - Math Coaches – FY15 – 4, FY16 – funding 3 per Principal's Request
- 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

Support/Operational Departments

- Human Resources
 - Continued implementation of Kronos HRIS system to include Benefits module
 - Elimination of vacant human resources generalist position
- Financial Services
 - Continued implementation of Kronos time and attendance system
 - Implement budget and forecasting software
 - Elimination of vacant financial technician position

FINANCIAL SECTION

- Operations and Facilities
 - Administration building – escalator removal and rework 2nd floor
 - \$300,000 furniture budget toward Facilities plan
 - Continued same level of funding and services in Security Services, Nutrition Services, and Custodial Services
 - Deferred Maintenance - \$3,529,350 budgeted for the \$16 million in deferred maintenance
 - \$3,000,000 allocated to repairs maintenance and supplies to address outstanding work orders, and preventative maintenance.
 - \$500,000 for bleacher replacement (Flynn/RESA) and gym floor refinishing (RESA/Flinn/Eisenhower).
- Information Technology/Information Services
 - \$1,000,000 investment in technology upgrades
 - Additional \$300,000 for data warehousing
 - Level funding and services as FY 15 budget
- Transportation
 - Purchase of 15 new diesel buses and 1 new propane bus
 - Replacement of service van
 - \$10 million fund transfer to the Operations and Maintenance Fund
- Reduction of 46.55 FTEs in administration positions resulting in an estimated savings of \$3.55 million.

FINANCIAL SECTION

Operating Funds – Fund Balance Summary

The Board of Education requires “*Adequate financial planning is necessary to operate the schools and provide the highest quality educational programs possible, consistent with the financial resources available*” according to Board Fund Balance Policy 4.15. Throughout the annual budget process prior to making a final recommendation to the Board for the appropriations on the operating funds budgets’, Administration ensures complete compliance with this policy.

To move forward with financial planning and operational budgeting initiatives, the Board of Education will target a Fund Balance Percentage of not less than 25% (representing approximately three months of operating expenses).

See in the table below, the estimated Fund Balance Percentage for FY 15 and FY 16, noting the District’s in compliance with the 25% minimum requirements. The complete Fund Balance Policy 4.15 can be located in the **ORGANIZATIONAL SECTION** of this budget document.

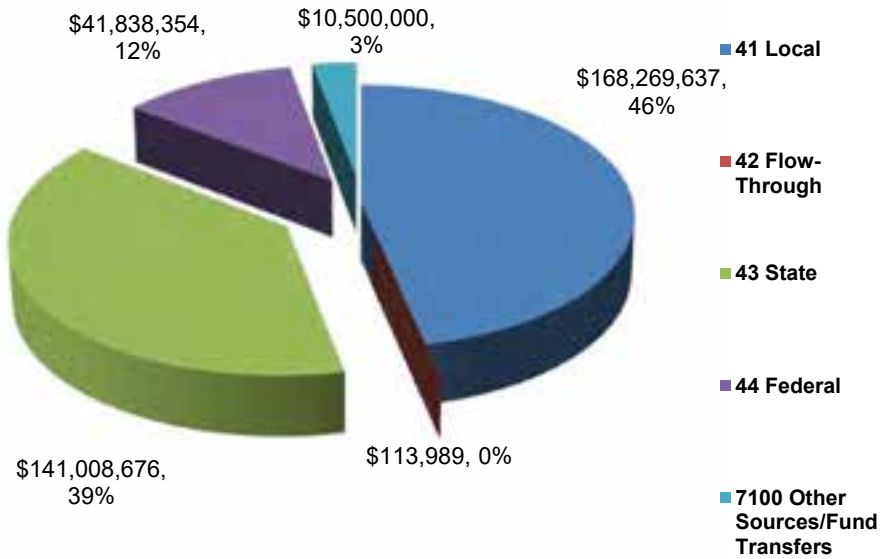
*Rockford Public School District No. 205
Board Policy 4.15 – Board Fund Balance Policy
Projected Reserves vs. Projected Expenditures Summary*

| Fund Name | Fund | 6/30/11 Reserves | 6/30/12 Reserves | 6/30/13 Reserves | 6/30/14 Reserves | Estimate 6/30/2015 | Estimate 6/30/2016 |
|--|----------|----------------------|----------------------|----------------------|----------------------|--------------------------|--------------------------|
| Education/Special Ed/Grant Funds | 10/17/18 | \$84,966,365 | \$100,991,764 | \$92,464,582 | \$60,318,447 | \$58,919,258 | \$48,913,027 |
| Food Services | 19 | \$3,789,147 | \$3,520,612 | \$23,356,045 | \$1,445,831 | \$1,706,828 | \$2,127,287 |
| O & M Fund | 20 | (\$7,589,171) | (\$8,763,275) | (\$8,330,022) | (\$9,672,691) | (\$8,276,308) | \$2,369,104 |
| Transportation Fund | 40 | \$4,057,753 | \$1,531,714 | \$9,361,820 | \$12,957,523 | \$13,688,437 | \$13,303,631 |
| Retirement Fund | 50/51 | \$0 | \$0 | \$0 | \$0 | (\$47,240) | (\$251,027) |
| Working Cash Fund | 70 | \$25,956,738 | \$27,281,492 | \$28,510,266 | \$29,644,947 | \$30,711,058 | \$31,947,675 |
| Grand Total Reserves | | \$111,180,832 | \$124,562,307 | \$145,362,691 | \$94,694,057 | \$96,702,033 | \$98,409,697 |
| Expenditures | Fund | 6/30/11 Exp. | 6/30/12 Exp. | 6/30/13 Exp. | 6/30/14 Exp. | Estimate 6/30/15 Exp. | Estimate 6/30/16 Exp. |
| Education/Special Ed/Grant Funds | 10/17/18 | \$293,963,310 | \$274,991,041 | \$305,399,844 | \$324,773,624 | \$268,865,500 | \$279,816,842 |
| Food Services | 19 | \$12,805,897 | \$12,870,519 | \$13,580,069 | \$13,219,015 | \$12,107,412 | \$11,161,451 |
| O & M Fund | 20 | \$19,948,807 | \$25,379,691 | \$25,562,817 | \$26,105,030 | \$24,011,814 | \$24,070,447 |
| Transportation Fund | 40 | \$20,953,078 | \$20,011,528 | \$18,411,838 | \$20,578,880 | \$22,625,251 | \$31,101,526 |
| Retirement Fund | 50/51 | \$0 | \$0 | \$0 | \$0 | \$9,480,754 | \$7,372,879 |
| Working Cash Fund | 70 | \$676,845 | \$556,882 | \$457,098 | \$1,632,312 | \$747,307 | \$7,707,511 |
| ACTUAL Applicable Expenditures | | \$348,347,937 | \$333,809,661 | \$363,411,666 | \$386,308,861 | \$337,838,038 | \$361,230,656 |
| Ratio of Reserves to Exp. | | 32% | 37% | 40% | 25% | 29% | 27% |
| Board Policy Statement | | 25% | 25% | 25% | 25% | 25% | 25% |
| 25% Policy Requirement | | \$87,086,984 | \$83,452,415 | \$90,852,917 | \$96,577,215 | \$84,459,510 | \$90,307,664 |
| Excess/(Deficit) in Reserves versus Policy | | \$24,093,848 | \$41,109,892 | \$54,509,775 | (\$1,883,158) | \$12,242,524 | \$8,102,033 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

Operating Funds Revenue Budget

FY 2016 OPERATING FUNDS BUDGET REVENUE BY SOURCE \$361,730,656



FY 16 Local Revenue: \$168,269,637

- Property Taxes \$140,366,804
- CPPRT: \$20,539,700
- Other Local Revenue: \$7,363,133

FY 16 State Revenue: \$141,008,676

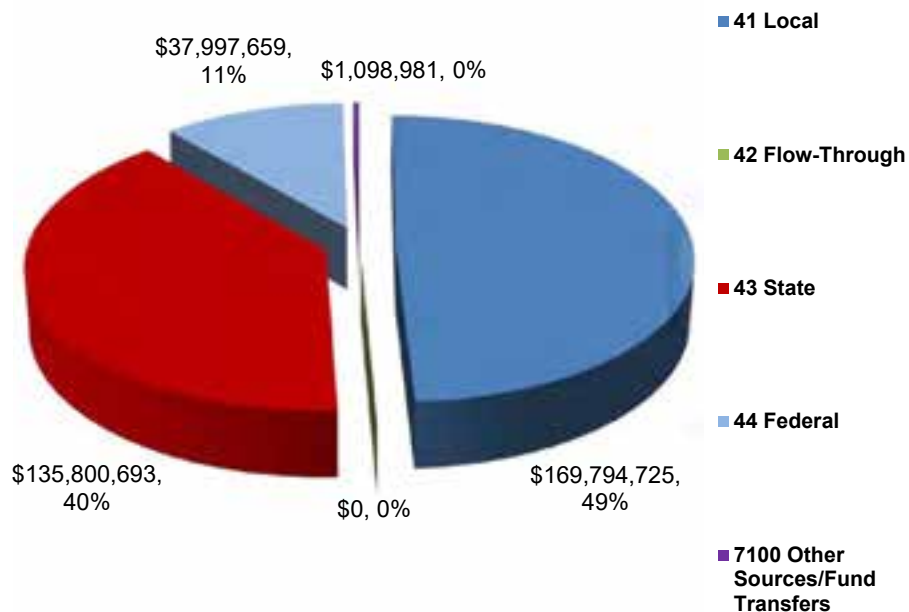
- GSA: \$103,016,145
- Special Ed: \$12,960,000
- Transportation: \$12,967,953
- Early Childhood: \$8,771,871

FY 16 Federal Revenue: \$41,838,354

FY 16 Other: \$10,500,000

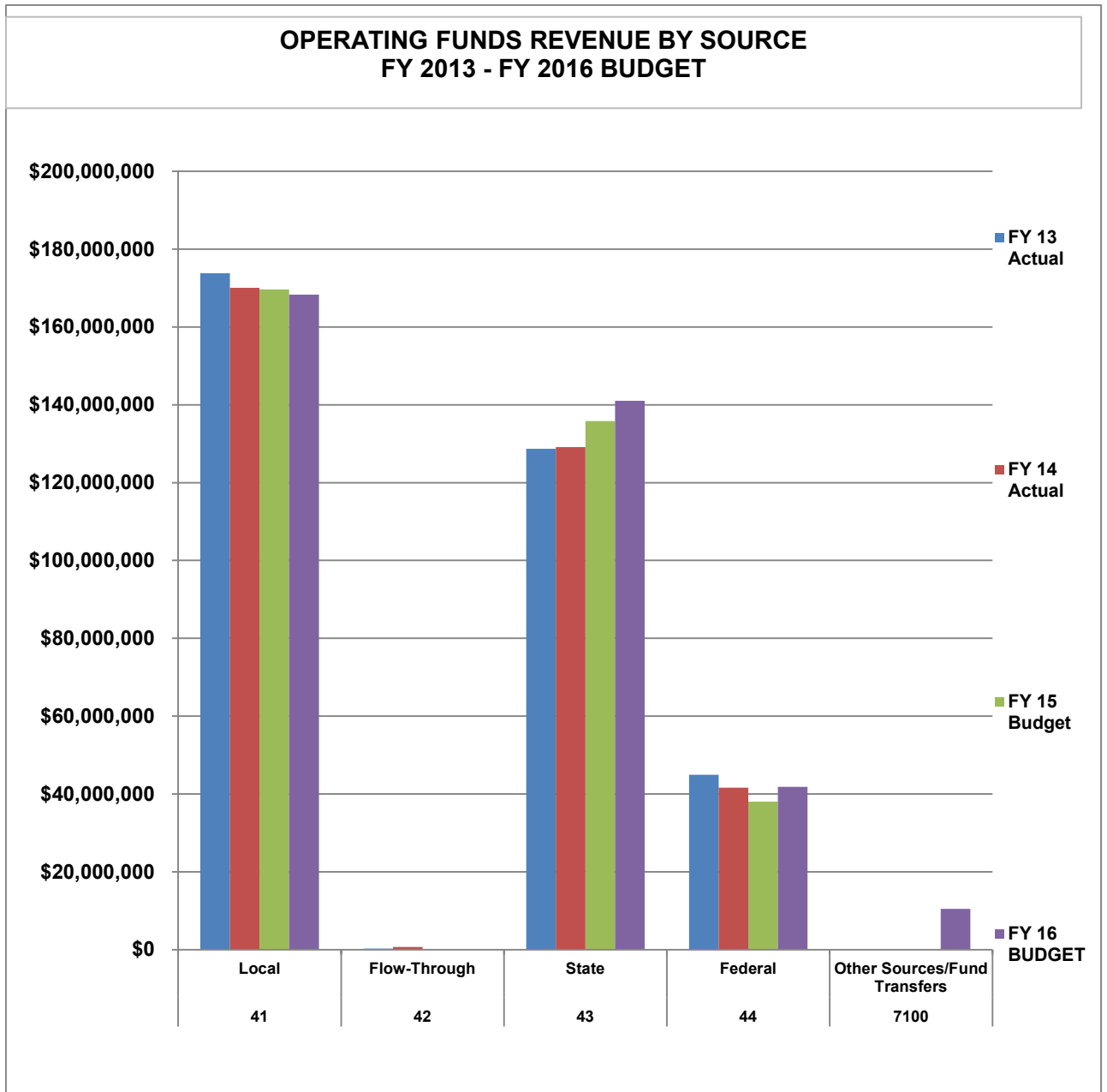
- Interest income transfer from Working Cash Fund: \$500,000
 - \$100,000 to Ed Fund
 - \$400,000 to O&M Fund
- Fund Transfer from Transportation Fund \$10,000,000 to O&M Fund

FY 2015 OPERATING FUNDS BUDGET REVENUE BY SOURCE \$344,692,058



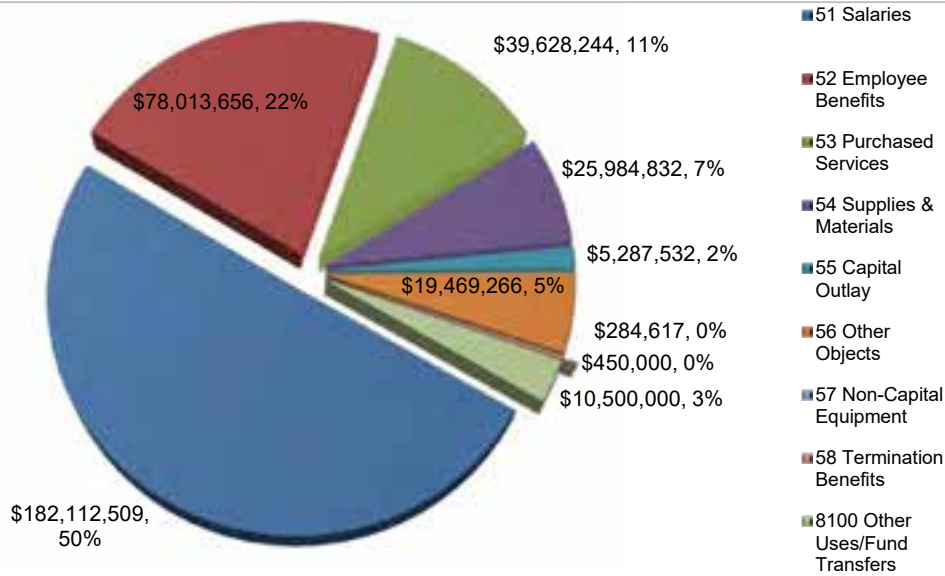
ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
MULTI-YEAR REVENUE COMPARISON - OPERATING FUNDS

| OPERATING FUNDS | | | | | |
|----------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|
| | Revenue Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET |
| 41 | Local | \$173,778,757 | \$170,040,038 | \$169,674,725 | \$168,269,637 |
| 42 | Flow-Through | \$258,718 | \$665,114 | \$0 | \$113,989 |
| 43 | State | \$128,685,906 | \$129,124,490 | \$135,800,693 | \$141,008,676 |
| 44 | Federal | \$44,911,581 | \$41,632,809 | \$37,997,659 | \$41,838,354 |
| 7100 | Other Sources/Fund Transfers | \$0 | \$0 | \$0 | \$10,500,000 |
| TOTAL REVENUE FUNDS | | \$347,634,961 | \$341,462,451 | \$343,473,077 | \$361,730,656 |



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

FY 2016 OPERATING FUNDS BUDGET **EXPENDITURES BY OBJECT \$361,730,656**



FY 16 Salaries: \$182,112,509

- 3.669.99 FTE
- 102.55 FTE reduction, \$7.43 million in salaries in benefits

FY 16 Benefits: \$78,013,656

- PEPY \$13,248
- Fed TRS 36%

Purchased Services: \$39,628,244

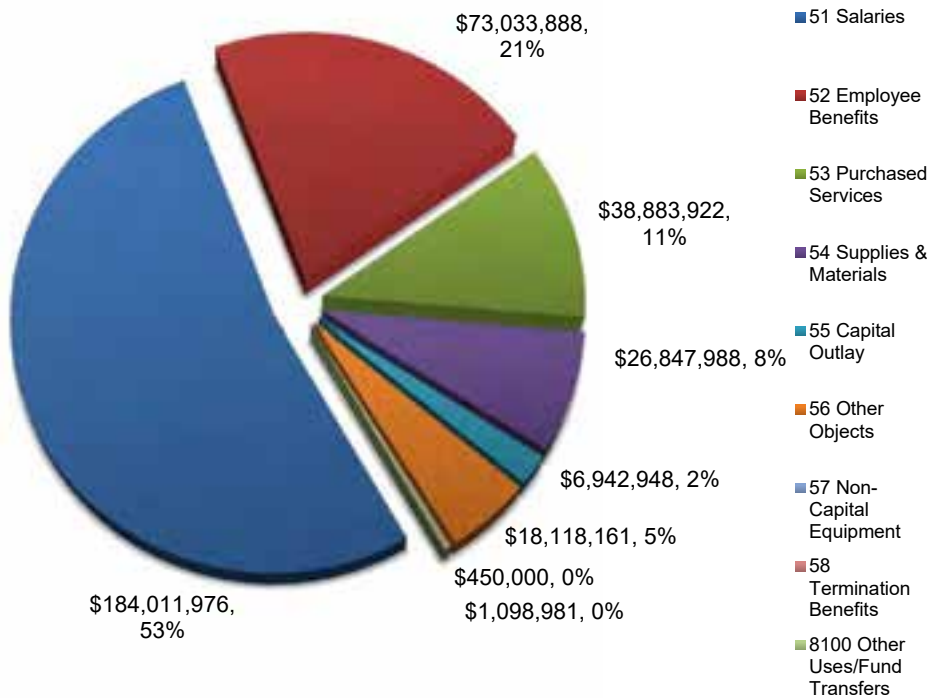
FY 16 Supplies: \$25,984,832

FY 16 Capital: \$4,388,637

FY 16 Other: \$30,703,883

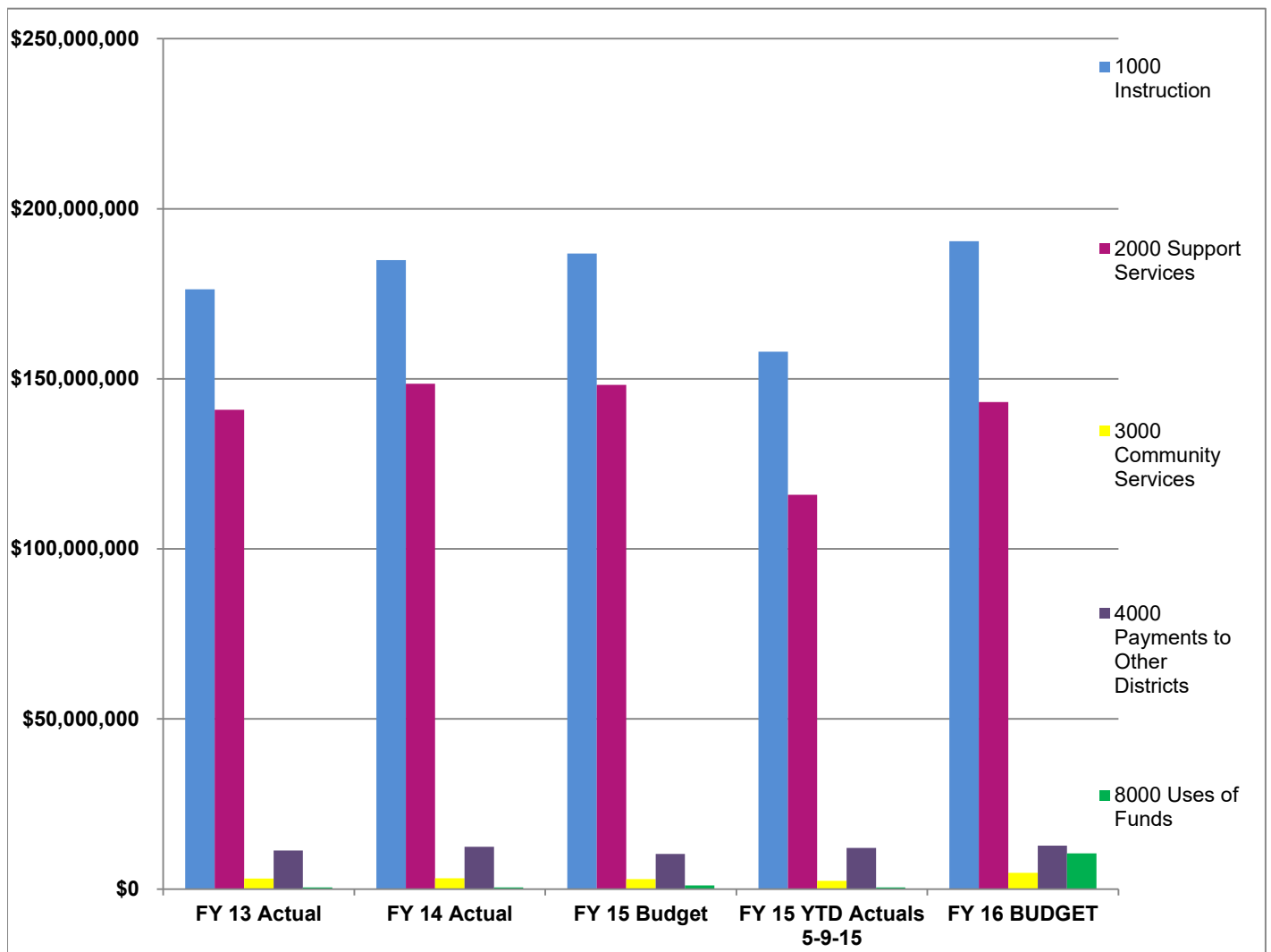
- Miscellaneous \$19,469,266
- Non-Capital Equipment \$284,617
- Termination Benefits \$450,000
- Fund Transfer \$10,500,000

FY 2015 OPERATING FUNDS BUDGET **EXPENDITURES BY OBJECT \$349,387,864**



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
MULTI-YEAR EXPENDITURE BY FUNCTION COMPARISON - OPERATING FUNDS

| EXPENDITURES BY FUNCTION - OPERATING FUNDS | | | | | | |
|--|-----------------------------|----------------------|----------------------|----------------------|--------------------------|----------------------|
| Function Code | Function Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 YTD Actuals 5-9-15 | FY 16 BUDGET |
| 1000 | Instruction | \$176,337,365 | \$184,889,292 | \$186,830,590 | \$158,007,706 | \$190,480,508 |
| 2000 | Support Services | \$140,873,227 | \$148,563,797 | \$148,184,375 | \$115,913,332 | \$143,179,761 |
| 3000 | Community Services | \$3,074,815 | \$3,174,703 | \$2,919,619 | \$2,413,040 | \$4,798,319 |
| 4000 | Payments to Other Districts | \$11,308,279 | \$12,451,398 | \$10,354,313 | \$12,123,882 | \$12,772,057 |
| 8000 | Uses of Funds | \$457,098 | \$497,631 | \$1,098,981 | \$437,838 | \$10,500,000 |
| TOTAL OPERATING FUNDS | | \$332,050,784 | \$349,576,821 | \$349,387,878 | \$288,895,798 | \$361,730,645 |



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 | Estimate 6/30/2015 | Estimate 6/30/2016 |
|----------------------------------|-------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Education/Special Ed/Grant Funds | 10/17/18 | \$84,966,365 | \$100,991,764 | \$92,464,582 | \$60,318,447 | \$58,919,258 | \$48,913,027 |
| Food Services | 19 | \$3,789,147 | \$3,520,612 | \$23,356,045 | \$1,445,831 | \$1,706,828 | \$2,127,287 |
| O& M Fund | 20 | (\$7,589,171) | (\$8,763,275) | (\$8,330,022) | (\$9,672,691) | (\$8,276,308) | \$2,369,104 |
| Transportation Fund | 40 | \$4,057,753 | \$1,531,714 | \$9,361,820 | \$12,957,523 | \$13,688,437 | \$13,303,631 |
| Retirement Fund | 50/51 | \$0 | \$0 | \$0 | \$0 | (\$47,240) | (\$251,027) |
| Working Cash Fund | 70 | \$25,956,738 | \$27,281,492 | \$28,510,266 | \$29,644,947 | \$30,711,058 | \$31,947,675 |
| Grand Total Reserves | | \$111,180,832 | \$124,562,307 | \$145,362,691 | \$94,694,057 | \$96,702,033 | \$98,409,697 |

| Expenditures | Fund | 6/30/11 Exp. | 6/30/12 Exp. | 6/30/13 Exp. | 6/30/14 Exp. | Estimate 6/30/15 Exp. | Estimate 6/30/16 Exp. |
|---------------------------------------|-------------|----------------------|----------------------|----------------------|----------------------|----------------------------------|----------------------------------|
| Education/Special Ed/Grant Funds | 10/17/18 | \$293,963,310 | \$274,991,041 | \$305,399,844 | \$273,185,443 | \$268,865,500 | \$279,816,842 |
| Food Services | 19 | \$12,805,897 | \$12,870,519 | \$13,580,069 | \$13,219,015 | \$12,107,412 | \$11,161,451 |
| O& M Fund | 20 | \$19,948,807 | \$25,379,691 | \$25,562,817 | \$26,105,030 | \$24,011,814 | \$24,070,447 |
| Transportation Fund | 40 | \$20,953,078 | \$20,011,528 | \$18,411,838 | \$20,578,880 | \$22,625,251 | \$21,101,526 |
| Retirement Fund | 50/51 | \$0 | \$0 | \$0 | \$0 | \$9,480,754 | \$7,372,879 |
| Working Cash Fund | 70 | \$676,845 | \$556,882 | \$457,098 | \$1,632,312 | \$747,307 | \$500,000 |
| ACTUAL Applicable Expenditures | | \$348,347,937 | \$333,809,661 | \$363,411,666 | \$334,720,680 | \$337,838,038 | \$344,023,145 |

| | | | | | | |
|----------------------------------|------------|------------|------------|------------|------------|------------|
| Ratio of Reserves to Exp. | 32% | 37% | 40% | 28% | 29% | 29% |
| Board Policy Statement | 25% | 25% | 25% | 25% | 25% | 25% |

| | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|---------------------|
| 25% Policy Requirement | \$87,086,984 | \$83,452,415 | \$90,852,917 | \$83,680,170 | \$84,459,510 | \$86,005,786 |
| Excess/(Deficit) in Reserves versus Policy | \$24,093,848 | \$41,109,892 | \$54,509,775 | \$11,013,887 | \$12,242,524 | \$12,403,911 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
COMBINED EDUCATION/SPECIAL EDUCATION FUNDS (10/17)
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS | % CHG |
|-----------------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | | | | ORIGINAL BUDGET | | FY 16 | |
| 41 | Local | \$119,678,898 | \$115,886,933 | \$118,308,888 | \$110,187,545 | -\$8,121,343 | -6.9% |
| 42 | Flow-Through | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43 | State | 101,822,879 | 104,332,858 | 111,343,740 | 116,560,691 | 5,216,951 | 4.7% |
| 44 | Federal | 3,801,310 | 4,237,384 | 3,502,000 | 3,495,000 | (7,000) | -0.2% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 0 | 100,000 | 100,000 | 0.0% |
| FY 15 Budget Reduction Plan | | 0 | 0 | (426,049) | 0 | 426,049 | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$225,303,087 | \$224,457,175 | \$232,728,579 | \$230,343,236 | (\$2,385,343) | -1.0% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS | % CHG |
|---------------------------------------|---------------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|------------------|
| | | | | ORIGINAL BUDGET | | FY 16 | |
| 51 | Salaries | \$140,287,251 | \$146,761,260 | \$148,600,320 | \$148,917,041 | \$316,721 | 0.2% |
| 52 | Employee Benefits | 48,169,753 | 51,445,331 | 51,143,843 | 52,589,977 | 1,446,134 | 2.8% |
| 53 | Purchased Services | 6,336,874 | 7,494,025 | 7,016,288 | 8,880,228 | 1,863,940 | 26.6% |
| 54 | Supplies & Materials | 5,679,193 | 9,433,320 | 6,640,696 | 7,631,448 | 990,752 | 14.9% |
| 55 | Capital Outlay | 2,753,900 | 3,798,812 | 2,661,848 | 1,864,363 | (797,485) | -30.0% |
| 56 | Other Objects | 16,338,772 | 16,863,435 | 19,230,662 | 19,399,266 | 168,604 | 0.9% |
| 58 | Termination Benefits | 47,465 | 0 | 450,000 | 450,000 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 24,916,125 | 351,674 | 0 | (351,674) | -100.0% |
| FY 15 Budget Reduction Plan | | 0 | 0 | (3,383,140) | 0 | 3,383,140 | -100.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$219,613,208 | \$260,712,308 | \$232,712,191 | \$239,732,323 | \$7,020,132 | 3.0% |
| NET SURPLUS/(DEFICIT) | | \$5,689,879 | (\$36,255,133) | \$16,388 | (\$9,389,087) | (\$9,405,475) | -57392.5% |
| BEGINNING FUND BALANCE | | \$92,413,572 | \$92,413,572 | \$56,158,439 | \$56,174,827 | \$16,388 | |
| ESTIMATED ENDING FUND BALANCE | | \$98,103,451 | \$56,158,439 | \$56,174,827 | \$46,785,740 | (\$9,389,087) | |

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 BUDGET | FY 15 VS | % CHG |
|---|----------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-----------|
| | | | | ORIGINAL BUDGET | | FY 16 | |
| 1100 | Regular Programs | \$93,059,272 | \$96,427,502 | \$96,593,163 | \$95,230,624 | (\$1,362,539) | -1% |
| 1200 | Special Ed Programs | 40,021,206 | 43,217,915 | 40,208,723 | 40,717,202 | 508,479 | 1% |
| 1300 | Adult Ed | 176,820 | 243,678 | 86,388 | 81,925 | (4,463) | -5% |
| 1400 | Career & Tech | 2,644,529 | 3,746,747 | 3,348,823 | 3,856,357 | 507,534 | 15% |
| 1500 | Interscholastic Programs | 1,671,091 | 1,933,619 | 3,039,368 | 2,165,510 | (873,858) | -29% |
| 1600 | Summer Programs | 4,781,279 | 5,730,301 | 5,537,863 | 6,356,643 | 818,780 | 15% |
| 1700 | Drivers Ed | 243,768 | 490,641 | 312,932 | 244,380 | (68,552) | -22% |
| 1800 | Bilingual Programs | 9,712,465 | 10,613,819 | 10,410,080 | 10,952,038 | 541,958 | 5% |
| 1900 | Truant/Alt Ed | 3,573,568 | 3,920,493 | 3,938,444 | 3,965,698 | 27,254 | 1% |
| 2100 | Support Services - Pupil | 19,170,137 | 20,288,492 | 19,760,594 | 23,137,843 | 3,377,249 | 17% |
| 2200 | Support Services-Instruct | 4,280,182 | 4,434,703 | 6,283,128 | 7,399,649 | 1,116,521 | 18% |
| 2300 | Support Serv-Gen Admin | 5,886,933 | 5,453,985 | 5,431,030 | 5,743,394 | 312,364 | 6% |
| 2400 | Support Serv-Schl Admin | 13,361,862 | 14,328,438 | 14,339,719 | 15,530,231 | 1,190,512 | 8% |
| 2500 | Support Services-Business | 1,618,867 | 2,487,544 | 3,328,841 | 3,578,640 | 249,799 | 8% |
| 2600 | Support Serv-Central | 10,676,575 | 13,173,190 | 12,603,949 | 9,131,059 | (3,472,890) | -28% |
| 3000 | Community Services | 6,957 | 49,480 | 18,500 | 155,918 | 137,418 | 743% |
| 3500 | Child Care Services | 139,769 | 155,828 | 142,669 | 145,862 | 3,193 | 2% |
| 3700 | Nonpublic Schl Pupil Serv | 117,812 | 97,475 | 5,130 | 54,212 | 49,082 | 957% |
| 4100 | Payment to In State | 8,437,603 | 9,002,333 | 10,354,313 | 11,285,138 | 930,825 | 9% |
| 8100 | Transfers to Various Funds | 0 | 24,916,125 | 351,674 | 0 | (351,674) | -100% |
| FY 15 Budget Reduction Plan | | 0 | 0 | (3,383,140) | 0 | 3,383,140 | -100% |
| TOTAL EXPENDITURES - BY FUNCTION | | \$219,580,695 | \$260,712,308 | \$232,712,191 | \$239,732,323 | \$7,020,132 | 3% |

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

| Object | Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS | % CHG |
|-----------------------------------|-----------------------------|--------------|--------------|--------------|--------------|-------------|-------------|
| | | | | | | FY 16 | |
| 42 | TRS Behalf Flow Through Rev | \$37,869,579 | \$49,330,589 | \$52,279,347 | \$51,398,125 | (\$881,222) | -1.7% |
| 52 | TRS Behalf Flow Through Exp | \$37,869,579 | \$49,330,589 | \$52,279,347 | \$51,398,125 | (\$881,222) | -1.7% |
| Net On-Behalf Rev less Exp | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
EDUCATION FUND 10
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|-----------------------------------|------------------------------|----------------------|----------------------|-----------------------------|----------------------|--------------------|--------------|
| 41 | Local | \$98,931,149 | \$96,297,363 | \$98,751,092 | \$92,521,159 | (\$6,229,933) | -6.3% |
| 42 | Flow-Through | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43 | State | 85,060,666 | 90,416,291 | 97,883,740 | 103,100,691 | 5,216,951 | 5.3% |
| 44 | Federal | 62,870 | 83,812 | 77,000 | 70,000 | (7,000) | -9.1% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 0 | 100,000 | 100,000 | 0.0% |
| FY 15 Budget Reduction Plan | | 0 | 0 | (426,049) | 0 | 426,049 | -100.0% |
| TOTAL REVENUES - BY SOURCE | | \$184,054,685 | \$186,797,466 | \$196,285,783 | \$195,791,850 | (\$493,933) | -0.3% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------------------|---------------------------|----------------------|----------------------|-----------------------------|----------------------|--------------------|-------------|
| 51 | Salaries | \$105,790,284 | \$109,127,463 | \$113,022,861 | \$110,735,008 | (\$2,287,853) | -2.0% |
| 52 | Employee Benefits | 34,769,057 | 36,668,648 | 37,104,183 | 37,563,219 | 459,036 | 1.2% |
| 53 | Purchased Services | 5,004,390 | 6,280,586 | 6,331,007 | 7,676,801 | 1,345,794 | 21.3% |
| 54 | Supplies & Materials | 5,411,372 | 9,269,752 | 6,263,819 | 7,278,921 | 1,015,102 | 16.2% |
| 55 | Capital Outlay | 2,717,185 | 3,786,602 | 2,655,388 | 1,849,063 | (806,325) | -30.4% |
| 56 | Other Objects | 9,083,677 | 9,615,760 | 12,828,162 | 13,629,538 | 801,376 | 6.2% |
| 58 | Termination Benefits | 47,465 | 0 | 450,000 | 450,000 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 24,916,125 | 351,674 | 0 | (351,674) | -100.0% |
| FY 15 Budget Reduction Plan | | 0 | 0 | (3,383,140) | 0 | 3,383,140 | -100.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$162,823,430 | \$199,664,936 | \$175,623,954 | \$179,182,550 | \$3,558,596 | 2.0% |

| | | | | | | | |
|------------------------------|--|---------------------|-----------------------|---------------------|---------------------|----------------------|---------------|
| NET SURPLUS/(DEFICIT) | | \$21,231,255 | (\$12,867,470) | \$20,661,829 | \$16,609,300 | (\$4,052,529) | -19.6% |
|------------------------------|--|---------------------|-----------------------|---------------------|---------------------|----------------------|---------------|

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
EDUCATION FUND 10
FY 13 - FY 16 BUDGET

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---|----------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| | | | | ORIGINAL BUDGET | BUDGET | 16 | |
| 1100 | Regular Programs | \$92,866,559 | \$95,970,833 | \$96,593,163 | \$94,570,300 | (\$2,022,863) | -2.1% |
| 1200 | Special Ed Programs | 1,436 | 1,486 | 3,500 | 736 | (2,764) | -79.0% |
| 1300 | Adult Ed | 176,820 | 243,678 | 86,388 | 81,925 | (4,463) | -5.2% |
| 1400 | Career & Tech | 1,645,984 | 2,619,341 | 2,216,796 | 2,570,506 | 353,710 | 16.0% |
| 1500 | Interscholastic Programs | 1,671,091 | 1,933,619 | 3,039,368 | 2,165,510 | (873,858) | -28.8% |
| 1600 | Summer Programs | 4,367,865 | 5,480,155 | 5,537,863 | 6,072,083 | 534,220 | 9.6% |
| 1700 | Drivers Ed | 243,768 | 490,641 | 312,932 | 244,380 | (68,552) | -21.9% |
| 1800 | Bilingual Programs | 9,712,465 | 10,613,819 | 10,410,080 | 10,952,038 | 541,958 | 5.2% |
| 1900 | Truant/Alt Ed | 3,573,568 | 3,920,493 | 3,938,444 | 3,965,698 | 27,254 | 0.7% |
| 2100 | Support Services - Pupil | 5,742,040 | 6,480,508 | 6,061,854 | 8,563,071 | 2,501,217 | 41.3% |
| 2200 | Support Services-Instruct | 4,258,412 | 4,413,891 | 6,283,128 | 7,399,649 | 1,116,521 | 17.8% |
| 2300 | Support Serv-Gen Admin | 5,142,198 | 4,553,539 | 4,499,508 | 3,977,363 | (522,145) | -11.6% |
| 2400 | Support Serv-Schl Admin | 12,558,131 | 13,378,542 | 13,275,124 | 14,323,674 | 1,048,550 | 7.9% |
| 2500 | Support Services-Business | 1,618,867 | 2,487,544 | 3,328,841 | 3,578,640 | 249,799 | 7.5% |
| 2600 | Support Serv-Central | 10,676,219 | 13,173,190 | 12,603,949 | 9,131,059 | (3,472,890) | -27.6% |
| 2900 | Support Serv - Other | 32,513 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 | Community Services | 6,569 | 48,855 | 18,500 | 155,918 | 137,418 | 742.8% |
| 3500 | Child Care Services | 139,769 | 155,828 | 142,669 | 145,862 | 3,193 | 2.2% |
| 4100 | Payment to In State | 8,389,156 | 8,782,849 | 10,303,313 | 11,284,138 | 980,825 | 9.5% |
| 8100 | Transfers to Various Funds | 0 | 24,916,125 | 351,674 | 0 | (351,674) | -100.0% |
| FY 15 Budget Reduction Plan | | 0 | 0 | (3,383,140) | 0 | 3,383,140 | |
| TOTAL EXPENDITURES - BY FUNCTION | | \$162,823,430 | \$199,664,936 | \$175,623,954 | \$179,182,550 | \$3,558,596 | 2.0% |

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

| Object | Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|-----------------------------|--------------|--------------|--------------|--------------|---------------|-------------|
| | | | | | BUDGET | 16 | |
| 42 | TRS Behalf Flow Through Rev | \$28,540,853 | \$37,249,604 | \$40,753,406 | \$38,246,603 | (\$2,506,803) | -6.2% |
| 52 | TRS Behalf Flow Through Exp | \$28,540,853 | \$37,249,604 | \$40,753,406 | \$38,246,603 | (\$2,506,803) | -6.2% |
| Net On-Behalf Rev less Exp | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 10 - EDUCATION FUND OBJECT CODE DETAIL

| Fund | Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|------|--------|-----------------------------|--------------|--------------|--------------|-----------------|-------------------|---------|
| 10 | 40074 | Gate-Boys Basketball | \$14,727 | \$11,113 | \$11,082 | \$9,298 | (\$1,784) | -16.1% |
| 10 | 40075 | Gate-Girls Basketball | \$1,691 | \$2,343 | \$2,342 | \$1,689 | (\$653) | -27.9% |
| 10 | 40078 | Gate-Football | \$26,936 | \$24,431 | \$22,712 | \$23,633 | \$921 | 4.1% |
| 10 | 40081 | Gate-Boys Soccer | \$532 | \$818 | \$818 | \$852 | \$34 | 4.2% |
| 10 | 40082 | Gate-Girls Soccer | \$180 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 40084 | Gate-Boys Swimming | \$526 | \$210 | \$200 | \$137 | (\$63) | -31.5% |
| 10 | 40085 | Gate-Girls Swimming | \$363 | \$436 | \$1,916 | \$996 | (\$920) | -48.0% |
| 10 | 40088 | Gate-Boys Track | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 40089 | Gate-Girls Track | \$0 | \$807 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 40090 | Gate-Girls Volleyball | \$4,015 | \$4,917 | \$5,616 | \$4,564 | (\$1,052) | -18.7% |
| 10 | 40091 | Gate-Wrestling | \$636 | \$314 | \$314 | \$266 | (\$48) | -15.3% |
| 10 | 40092 | Part Fees-General | \$6,770 | \$5,140 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 40093 | Part Fees-Baseball | \$7,950 | \$9,000 | \$0 | \$3,000 | \$3,000 | 0.0% |
| 10 | 40094 | Part Fees- B Basketball | \$4,525 | \$4,225 | \$0 | \$1,408 | \$1,408 | 0.0% |
| 10 | 40095 | Part Fees-G Basketball | \$4,125 | \$3,225 | \$1,321 | \$1,515 | \$194 | 14.7% |
| 10 | 40096 | Part Fees-Cheerleading | \$4,080 | \$3,380 | \$3,230 | \$3,163 | (\$67) | -2.1% |
| 10 | 40097 | Part Fees-Chess | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 40098 | Part Fees B Cross Cntry | \$2,500 | \$3,555 | \$3,555 | \$3,720 | \$165 | 4.6% |
| 10 | 40099 | Part Fees-G Cross Cntry | \$1,800 | \$1,950 | \$1,950 | \$2,466 | \$516 | 26.5% |
| 10 | 40101 | Part Fees-Football | \$9,900 | \$11,492 | \$11,300 | \$12,113 | \$813 | 7.2% |
| 10 | 40104 | Part Fees-Boys Soccer | \$3,500 | \$4,100 | \$4,100 | \$4,950 | \$850 | 20.7% |
| 10 | 40105 | Part Fees-Girls Soccer | \$4,500 | \$5,200 | \$4,500 | \$3,233 | (\$1,267) | -28.2% |
| 10 | 40106 | Part Fees-Softball | \$6,200 | \$7,850 | \$6,200 | \$4,916 | (\$1,284) | -20.7% |
| 10 | 40107 | Part Fees-Boys Swimming | \$6,800 | \$4,770 | \$6,800 | \$3,856 | (\$2,944) | -43.3% |
| 10 | 40108 | Part Fees-Girls Swimming | \$3,700 | \$5,800 | \$5,800 | \$5,983 | \$183 | 3.2% |
| 10 | 40109 | Part Fees-Boys Tennis | \$3,650 | \$3,150 | \$3,650 | \$2,267 | (\$1,383) | -37.9% |
| 10 | 40110 | Part Fees-Girls Tennis | \$4,700 | \$5,100 | \$5,100 | \$4,983 | (\$117) | -2.3% |
| 10 | 40111 | Part Fees-Boys Track | \$3,300 | \$3,747 | \$3,300 | \$2,349 | (\$951) | -28.8% |
| 10 | 40112 | Part Fees-Girls Track | \$2,550 | \$3,250 | \$2,550 | \$1,933 | (\$617) | -24.2% |
| 10 | 40113 | Part Fees-Girls Volleyball | \$6,600 | \$7,750 | \$6,684 | \$7,427 | \$743 | 11.1% |
| 10 | 40114 | Part Fees-Wrestling | \$3,220 | \$3,025 | \$3,220 | \$2,081 | (\$1,139) | -35.4% |
| 10 | 40116 | Part Fees-Boys Volleyball | \$0 | \$1,300 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 40215 | Part Fees Poms | \$2,260 | \$1,740 | \$1,740 | \$1,390 | (\$350) | -20.1% |
| 10 | 40216 | Part Fees Competitive Dance | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 40217 | Student Activity Fund | \$160 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 40252 | Part Fee -Scholastic Bowl | \$3,200 | \$1,850 | \$0 | \$617 | \$617 | 0.0% |
| 10 | 41110 | Educational Purpose Levy | \$86,411,187 | \$81,158,256 | \$84,546,489 | \$79,144,794 | (\$5,401,695) | -6.4% |
| 10 | 41230 | Corp Person Prop Replace | \$10,949,785 | \$13,880,133 | \$12,276,603 | \$11,953,161 | (\$323,442) | -2.6% |
| 10 | 41311 | Reg Tuit Frm Pupil/Parent | \$426,418 | \$440,699 | \$425,000 | \$425,000 | \$0 | 0.0% |
| 10 | 41312 | Reg Tuit Frm Other LEA | \$334,851 | \$318,298 | \$325,000 | \$331,032 | \$6,032 | 1.9% |
| 10 | 41313 | Reg Tuit Frm Oth Srcs | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41314 | Dual Credit Revenue | \$51,354 | \$61 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41320 | CEANCI - Advance Now | \$0 | \$1,139 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41321 | Sumsch Tuit-Pupil/Parent | \$47,868 | \$58,155 | \$60,000 | \$58,155 | (\$1,845) | -3.1% |
| 10 | 41326 | Smr Schl Sped-Tuition | \$0 | \$0 | \$40,000 | \$0 | (\$40,000) | -100.0% |
| 10 | 41351 | Adlt Tuit Fr Pupil/Parents | \$37,725 | \$27,875 | \$0 | \$27,875 | \$27,875 | 0.0% |
| 10 | 41515 | Interest on Tax Money | \$4 | \$0 | \$50,000 | \$8,193 | (\$41,807) | -83.6% |
| 10 | 41611 | Sales To Pupil -Lunch | \$0 | \$75 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41612 | Sales To Pupil -Breakfast | \$0 | \$69 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41614 | Sales To Pupil -Prepay | \$163 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41616 | Vending Machine Comm | \$0 | \$0 | \$5,000 | \$0 | (\$5,000) | -100.0% |
| 10 | 41711 | AdmisAthl(Gate&SeaPass) | \$1,925 | \$1,020 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41712 | Partic Fees -Athletic | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 10 - EDUCATION FUND OBJECT CODE DETAIL

| Fund | Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|----------------------|--------|------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------|
| 10 | 41902 | Vandalism | \$0 | \$0 | \$1,000 | \$2,587 | \$1,587 | 158.7% |
| 10 | 41950 | Refund of PY Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41970 | Drivers Education Fees | \$4,750 | \$43,390 | \$15,000 | \$30,305 | \$15,305 | 102.0% |
| 10 | 41971 | Driver Ed Lab Fees | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41993 | ePayables Rebate | \$0 | \$41,642 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 41994 | Miscellaneous | \$519,523 | \$175,322 | \$750,000 | \$420,000 | (\$330,000) | -44.0% |
| 10 | 41995 | Project Lead | \$0 | \$0 | \$105,000 | \$0 | (\$105,000) | -100.0% |
| 10 | 41996 | Youth Court | \$0 | \$0 | \$32,000 | \$0 | (\$32,000) | -100.0% |
| 10 | 41997 | Differential Pd By School | \$0 | \$5,241 | \$0 | \$5,241 | \$5,241 | 0.0% |
| 10 | 43001 | General State Aid Sec18-8 | \$85,015,862 | \$90,293,429 | \$97,783,740 | \$103,016,145 | \$5,232,405 | 5.4% |
| 10 | 43215 | Voc Ed -Formula | \$0 | \$0 | \$60,000 | \$0 | (\$60,000) | -100.0% |
| 10 | 43370 | Driver Education | \$44,804 | \$120,979 | \$40,000 | \$84,546 | \$44,546 | 111.4% |
| 10 | 43999 | Other State Revenue | \$0 | \$1,883 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 44226 | Child & Adult Care Pgm | \$8,832 | \$7,423 | \$7,000 | \$0 | (\$7,000) | -100.0% |
| 10 | 44391 | ROTC | \$54,038 | \$76,389 | \$70,000 | \$70,000 | \$0 | 0.0% |
| 10 | 44490 | School Based Health Center | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 71200 | Transfer From Oth Funds | \$0 | \$0 | \$0 | \$100,000 | \$100,000 | 0.0% |
| TOTAL REVENUE | | | \$184,054,685 | \$186,797,466 | \$196,711,832 | \$195,791,839 | (\$919,993) | -0.5% |
| 10 | 51000 | Salaries | \$0 | \$11,693 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51100 | Regular Salaries | \$3,167,398 | \$3,982,905 | \$4,831,892 | \$5,047,852 | \$215,960 | 4.5% |
| 10 | 51110 | Principal/Director | \$6,265,480 | \$6,147,428 | \$6,704,223 | \$6,929,294 | \$225,071 | 3.4% |
| 10 | 51111 | Assistant Principal | \$2,667,069 | \$2,627,499 | \$2,509,663 | \$2,785,551 | \$275,888 | 11.0% |
| 10 | 51112 | Dean Of Students | \$175,637 | \$780,428 | \$498,887 | \$1,126,766 | \$627,879 | 125.9% |
| 10 | 51120 | Teachers/Nurses | \$83,160,881 | \$83,740,937 | \$87,001,018 | \$83,979,599 | (\$3,021,419) | -3.5% |
| 10 | 51130 | Cler/Cust/Serv/Cafeteria | \$4,214,699 | \$4,413,412 | \$4,400,418 | \$3,777,617 | (\$622,801) | -14.2% |
| 10 | 51140 | Aides/Comm Liaisons/Bldg | \$1,687,932 | \$1,970,780 | \$1,967,430 | \$1,553,837 | (\$413,593) | -21.0% |
| 10 | 51150 | Supervisors/Coordinators | \$364,746 | \$566,476 | \$554,397 | \$589,852 | \$35,455 | 6.4% |
| 10 | 51180 | Bus Drv/Trk Drv/Grdsman/As | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51190 | Tradesmen | \$92,320 | \$96,395 | \$97,106 | \$102,161 | \$5,055 | 5.2% |
| 10 | 51200 | Temporary Salaries | \$74,379 | \$355,524 | \$61,020 | \$350,000 | \$288,980 | 473.6% |
| 10 | 51210 | Sub-Principal/Director | \$207,769 | \$178,294 | \$0 | \$200,000 | \$200,000 | 0.0% |
| 10 | 51211 | Substitute-Asst Principal | \$0 | \$12,060 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51220 | Substitutes-Teachers | \$1,539,192 | \$1,730,824 | \$1,566,228 | \$1,700,000 | \$133,772 | 8.5% |
| 10 | 51222 | In-House Subs | \$0 | \$503 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51230 | Substitutes-Clerical | \$193,269 | \$290,334 | \$0 | \$180,484 | \$180,484 | 0.0% |
| 10 | 51240 | Substitutes-Para | \$51,840 | \$52,198 | \$0 | \$75,000 | \$75,000 | 0.0% |
| 10 | 51250 | Substitute-Coordinators | \$248 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51290 | Substitutes-Ttradesmen | \$2,784 | \$1,204 | \$0 | \$10,000 | \$10,000 | 0.0% |
| 10 | 51300 | O/T - Regular Salaries | \$85,896 | \$156,357 | \$0 | \$269,155 | \$269,155 | 0.0% |
| 10 | 51310 | O/T - Princ/Dir | \$25,123 | \$14,005 | \$0 | \$25,000 | \$25,000 | 0.0% |
| 10 | 51311 | O/T - Asst Principal | \$6,671 | \$4,970 | \$0 | \$12,840 | \$12,840 | 0.0% |
| 10 | 51320 | Stipend/Addl Pay-Teacher | \$458,341 | \$510,123 | \$322,205 | \$520,000 | \$197,795 | 61.4% |
| 10 | 51321 | Differential Pay | \$1,263,122 | \$1,360,051 | \$2,157,952 | \$1,350,000 | (\$807,952) | -37.4% |
| 10 | 51322 | Stipend/Addl Pay-TeacherSmr | (\$16,379) | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51323 | Stipend/Addl Pay-TeacherOthr | \$5,296 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51330 | Stipend/Add'L Pay-Clericl | \$409 | \$1,817 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51340 | Stipend/Add'L Pay-Para | \$65,887 | \$442 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51350 | O/T-Supb/Coord | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51400 | Leave-Reg Salaries | \$0 | \$3,209 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51410 | Leave-Principal/Director | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 10 - EDUCATION FUND OBJECT CODE DETAIL

| Fund | Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|------|--------|------------------------------|--------------|--------------|--------------|-----------------|-------------------|---------|
| 10 | 51411 | Leave-Asst Principal | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51420 | Leave-Teacher/Nurses | \$22,546 | \$96,019 | \$307,864 | \$150,000 | (\$157,864) | -51.3% |
| 10 | 51430 | Leave-Cler/Cust/Serv/Caf | \$6 | \$2,999 | \$42,558 | \$0 | (\$42,558) | -100.0% |
| 10 | 51440 | Leave-Aides/Comm Lias/Bld | \$206 | \$18,577 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51520 | WC Teachers/Nurses | \$1,724 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51530 | WC Clerk/Cust/Serv/Cafeteria | \$5,780 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51580 | WC Bus/Trk/Drv/Grnds | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 51590 | WC Tradesman | \$13 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 52000 | Benefits | \$0 | \$7,459 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 52110 | Teachers Retirement | \$10,285,424 | \$10,520,817 | \$11,123,613 | \$10,596,112 | (\$527,501) | -4.7% |
| 10 | 52120 | Municipal Retirement | \$0 | \$164 | \$0 | \$325 | \$325 | 0.0% |
| 10 | 52130 | Federal Ins Contribution | (\$16) | \$23 | \$0 | \$200 | \$200 | 0.0% |
| 10 | 52140 | Medicare | (\$466) | \$3 | \$0 | \$100 | \$100 | 0.0% |
| 10 | 52150 | TRS Early Retirement | \$648,983 | \$106,739 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 52155 | THIS on Behalf | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 52162 | Retiree Retirement Benefits | \$0 | \$363,335 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 52165 | THIS on Behalf | \$906,758 | \$993,186 | \$0 | \$1,143,970 | \$1,143,970 | 0.0% |
| 10 | 52220 | Medical | \$21,114,665 | \$22,873,285 | \$25,178,527 | \$24,891,324 | (\$287,203) | -1.1% |
| 10 | 52225 | Teachr Health Bene (THIS) | \$1,576,317 | \$1,628,298 | \$727,043 | \$856,188 | \$129,145 | 17.8% |
| 10 | 52250 | Ltd Insurance | \$237,392 | \$175,339 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 52300 | Tuition-Reim | \$0 | \$0 | \$75,000 | \$75,000 | \$0 | 0.0% |
| 10 | 53000 | Purchased Services | \$0 | \$28,446 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 53001 | Budget Adjustment | \$0 | \$0 | \$0 | (\$70,000) | (\$70,000) | 0.0% |
| 10 | 53100 | Prof And Technical Servic | \$221,798 | \$512,507 | \$95,672 | \$787,244 | \$691,572 | 722.9% |
| 10 | 53110 | Prof Services - Administr | \$157,524 | \$278,084 | \$167,000 | \$138,800 | (\$28,200) | -16.9% |
| 10 | 53115 | Temporary Employee Serv | \$0 | \$54 | \$15,000 | \$0 | (\$15,000) | -100.0% |
| 10 | 53120 | Prf Emp Trng & Devlp Serv | \$89,880 | \$192,024 | \$766,950 | \$920,034 | \$153,084 | 20.0% |
| 10 | 53130 | Food/Processing Costs | \$470 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 53140 | Prof Services - Instructi | \$919,395 | \$1,233,831 | \$35,175 | \$159,450 | \$124,275 | 353.3% |
| 10 | 53142 | On-Line Subscriptions | \$37,361 | \$77,289 | \$56,000 | \$81,106 | \$25,106 | 44.8% |
| 10 | 53145 | License-Technology/Sftwre | \$631,407 | \$452,013 | \$1,586,980 | \$1,853,800 | \$266,820 | 16.8% |
| 10 | 53150 | Food/Contracted | \$0 | \$12,759 | \$9,500 | \$9,500 | \$0 | 0.0% |
| 10 | 53160 | External Evaluation Serv | \$5,250 | \$1,700 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 53170 | Audit/Financial Services | \$96,000 | \$116,455 | \$96,000 | \$99,000 | \$3,000 | 3.1% |
| 10 | 53180 | Legal Services | \$1,286,253 | \$913,094 | \$1,020,000 | \$860,000 | (\$160,000) | -15.7% |
| 10 | 53185 | Drug Testing/Bkgrnd Check | \$0 | \$0 | \$0 | \$45,000 | \$45,000 | 0.0% |
| 10 | 53190 | Othr Prof & Technical Ser | \$631,190 | \$491,722 | \$617,870 | \$699,218 | \$81,348 | 13.2% |
| 10 | 53195 | Other Professional - Cdl | \$36,099 | \$6,400 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 53210 | Sanitation Services | \$269 | \$275 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 53220 | Cleaning Services | \$136 | \$281 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 53230 | Repairs & Maintenance Ser | \$931,759 | \$1,012,197 | \$912,155 | \$888,377 | (\$23,778) | -2.6% |
| 10 | 53231 | Repairs-Copier | \$0 | \$0 | \$0 | \$3,500 | \$3,500 | 0.0% |
| 10 | 53250 | Rentals | \$36,525 | \$17,818 | \$22,495 | \$25,000 | \$2,505 | 11.1% |
| 10 | 53300 | Transportation Services | \$235 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 53310 | Pupil Transportation | \$104,506 | \$247,077 | \$193,366 | \$377,140 | \$183,774 | 95.0% |
| 10 | 53320 | Travel | \$310,583 | \$362,000 | \$362,740 | \$399,107 | \$36,367 | 10.0% |
| 10 | 53330 | In/Out | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 53350 | Moving/Relocating Expense | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 | 53410 | Telephone | \$123,931 | \$161,484 | \$95,880 | \$123,850 | \$27,970 | 29.2% |
| 10 | 53420 | Postage | \$189,380 | \$163,066 | \$207,491 | \$177,489 | (\$30,002) | -14.5% |
| 10 | 53500 | Advertising | \$24,188 | \$45,292 | \$32,960 | \$37,000 | \$4,040 | 12.3% |
| 10 | 53600 | Printing And Binding | \$29,116 | \$38,818 | \$32,773 | \$60,186 | \$27,413 | 83.6% |
| 10 | 53830 | Workers Comp | (\$1,403) | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 10 - EDUCATION FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|-------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| 10 53890 | Unemployment Insurance | (\$449) | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 53900 | Other Purchased Services | (\$46) | \$58 | \$5,000 | \$2,000 | (\$3,000) | -60.0% |
| 10 53910 | Indirect Cost | (\$856,967) | (\$84,158) | \$0 | \$0 | \$0 | 0.0% |
| 10 54000 | Supplies | \$0 | \$84,204 | \$0 | \$0 | \$0 | 0.0% |
| 10 54100 | Supplies | \$2,527,662 | \$4,673,411 | \$2,562,469 | \$3,430,369 | \$867,900 | 33.9% |
| 10 54110 | Teaching Aids | \$459,620 | \$72,533 | \$714,875 | \$23,150 | (\$691,725) | -96.8% |
| 10 54120 | Testing Materials | \$160,715 | \$687,089 | \$925,255 | \$1,309,150 | \$383,895 | 41.5% |
| 10 54130 | Printed Forms | \$148,232 | \$105,543 | \$180,475 | \$147,900 | (\$32,575) | -18.0% |
| 10 54140 | Food & Milk | \$400 | \$6,949 | \$10,000 | \$6,000 | (\$4,000) | -40.0% |
| 10 54200 | Textbooks | \$921,112 | \$2,558,327 | \$629,685 | \$1,524,885 | \$895,200 | 142.2% |
| 10 54210 | Textbook Rebinding | \$3,728 | \$1,605 | \$1,350 | \$1,250 | (\$100) | -7.4% |
| 10 54300 | Library Books | \$97,627 | \$82,939 | \$180,975 | \$144,587 | (\$36,388) | -20.1% |
| 10 54310 | Library Book Rebinding | \$0 | \$52 | \$0 | \$0 | \$0 | 0.0% |
| 10 54400 | Periodicals/Subscriptions | \$34,874 | \$62,392 | \$90,735 | \$54,525 | (\$36,210) | -39.9% |
| 10 54510 | Clearing Acct Mass Dist | \$294,075 | \$280,982 | \$0 | \$0 | \$0 | 0.0% |
| 10 54540 | General Inventory | (\$411,262) | (\$339,875) | \$0 | \$0 | \$0 | 0.0% |
| 10 54610 | Fuel | \$54 | \$87 | \$0 | \$0 | \$0 | 0.0% |
| 10 54640 | Gasoline/Kerosene | \$75,314 | \$69,065 | \$74,000 | \$59,000 | (\$15,000) | -20.3% |
| 10 54700 | Software | \$1,328,052 | \$1,160,384 | \$893,000 | \$799,105 | (\$93,895) | -10.5% |
| 10 54900 | Other Supplies And Materi | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 54970 | Service Fees | (\$189,112) | (\$141,909) | \$0 | (\$222,000) | (\$222,000) | 0.0% |
| 10 54980 | Donations | (\$39,872) | (\$93,831) | \$1,000 | \$1,000 | \$0 | 0.0% |
| 10 54990 | Student Fees | \$153 | (\$195) | \$0 | \$0 | \$0 | 0.0% |
| 10 55320 | Temporary Building | \$1,740 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 55400 | Site Improvement | \$24,325 | (\$284) | \$112,500 | \$102,000 | (\$10,500) | -9.3% |
| 10 55500 | Equipment Oth Than Trans | \$493,773 | \$633,284 | \$620,150 | \$482,660 | (\$137,490) | -22.2% |
| 10 55501 | Equipment-Curriculum | \$54,795 | \$14,774 | \$263,860 | \$214,643 | (\$49,217) | -18.7% |
| 10 55504 | Office Outlay | \$68 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 55506 | Equipment-Computer | \$1,856,447 | \$3,042,658 | \$1,586,378 | \$1,020,260 | (\$566,118) | -35.7% |
| 10 55507 | Equipment-Science | \$0 | \$2,478 | \$68,000 | \$0 | (\$68,000) | -100.0% |
| 10 55508 | Equipment-Other | \$282,140 | \$0 | \$4,500 | \$4,500 | \$0 | 0.0% |
| 10 55509 | Transportation Equipment | \$0 | \$93,692 | \$0 | \$25,000 | \$25,000 | 0.0% |
| 10 55550 | Accum Dep 5 Yr Cap Equip | \$3,897 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 56100 | Redemption Of Principal | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 10 56250 | Bad Debt Expense | \$133,942 | \$29,917 | \$125,000 | \$50,000 | (\$75,000) | -60.0% |
| 10 56400 | Dues And Fees | \$106,032 | \$352,467 | \$356,549 | \$273,800 | (\$82,749) | -23.2% |
| 10 56500 | Judgements | \$0 | \$0 | \$19,800 | \$15,000 | (\$4,800) | -24.2% |
| 10 56601 | Bank Fees Not Otherwise S | \$8,577 | \$8,099 | \$15,000 | \$15,000 | \$0 | 0.0% |
| 10 56700 | Tuition-Students Only | \$8,834,876 | \$9,064,580 | \$12,311,813 | \$13,275,738 | \$963,925 | 7.8% |
| 10 56703 | Instructional Tuition-Student | \$250 | \$160,697 | \$0 | \$0 | \$0 | 0.0% |
| 10 58000 | Termination Benefits | \$47,465 | \$0 | \$450,000 | \$450,000 | \$0 | 0.0% |
| 10 81000 | Transfer to Oth Funds | \$0 | \$24,916,125 | \$351,674 | \$0 | (\$351,674) | -100.0% |
| TOTAL EXPENDITURES | | \$162,823,430 | \$199,664,936 | \$179,007,094 | \$179,182,550 | \$175,456 | 0.1% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL EDUCATION FUND 17
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|-----------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| 41 | Local | \$20,747,749 | \$19,589,570 | \$19,557,796 | \$17,666,386 | (\$1,891,410) | -9.7% |
| 42 | Flow-Through | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43 | State | 16,762,213 | 13,916,567 | 13,460,000 | 13,460,000 | 0 | 0.0% |
| 44 | Federal | 3,738,440 | 4,153,572 | 3,425,000 | 3,425,000 | 0 | 0.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUES | | \$41,248,402 | \$37,659,709 | \$36,442,796 | \$34,551,386 | -\$1,891,410 | -5.2% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------------------|---------------------------|---------------------|---------------------|-----------------------|---------------------|--------------------|-------------|
| 51 | Salaries | \$34,496,967 | \$37,633,797 | \$35,577,459 | \$38,182,033 | \$2,604,574 | 7.3% |
| 52 | Employee Benefits | 13,400,696 | 14,776,683 | 14,039,660 | 15,026,758 | 987,098 | 7.0% |
| 53 | Purchased Services | 1,332,484 | 1,213,439 | 685,281 | 1,203,427 | 518,146 | 75.6% |
| 54 | Supplies & Materials | 267,821 | 163,568 | 376,877 | 352,527 | -24,350 | -6.5% |
| 55 | Capital Outlay | 36,715 | 12,210 | 6,460 | 15,300 | 8,840 | 136.8% |
| 56 | Other Objects | 7,255,095 | 7,247,675 | 6,402,500 | 5,769,728 | -632,772 | -9.9% |
| 58 | Termination Benefits | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$56,789,778 | \$61,047,372 | \$57,088,237 | \$60,549,773 | \$3,461,536 | 6.1% |

NET SURPLUS/(DEFICIT) (\$15,541,376) (\$23,387,663) (\$20,645,441) (\$25,998,387) (\$5,352,946) 25.9%

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---|---------------------------|---------------------|---------------------|-----------------------|---------------------|--------------------|-------------|
| 1100 | Regular Programs | \$192,713 | \$456,669 | \$0 | \$660,324 | \$660,324 | 0.0% |
| 1200 | Special Ed Programs | 40,019,770 | 43,216,429 | 40,205,223 | 40,716,466 | 511,243 | 1.3% |
| 1400 | Career & Tech | 998,545 | 1,127,406 | 1,132,027 | 1,285,851 | 153,824 | 13.6% |
| 1600 | Summer Programs | 413,414 | 250,146 | 0 | 284,560 | 284,560 | 0.0% |
| 2100 | Support Services - Pupil | 13,428,097 | 13,807,984 | 13,698,740 | 14,574,772 | 876,032 | 6.4% |
| 2200 | Support Services-Instruct | 21,770 | 20,812 | 0 | 0 | 0 | 0.0% |
| 2300 | Support Serv-Gen Admin | 744,735 | 900,446 | 931,522 | 1,766,031 | 834,509 | 89.6% |
| 2400 | Support Serv-Schl Admin | 803,731 | 949,896 | 1,064,595 | 1,206,557 | 141,962 | 13.3% |
| 2600 | Support Serv-Central | 356 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 | Community Services | 388 | 625 | 0 | 0 | 0 | 0.0% |
| 3700 | Nonpublic Schl Pupil Serv | 117,812 | 97,475 | 5,130 | 54,212 | 49,082 | 956.8% |
| 4100 | Payment to In State | 48,447 | 219,484 | 51,000 | 1,000 | -50,000 | -98.0% |
| TOTAL EXPENDITURES - BY FUNCTION | | \$56,789,778 | \$61,047,372 | \$57,088,237 | \$60,549,773 | \$3,461,536 | 6.1% |

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

| Object | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|-----------------------------------|-----------------------------|--------------|--------------|-----------------------|--------------|----------------|-------------|
| 42 | TRS Behalf Flow Through Rev | \$9,328,726 | \$12,080,985 | \$11,525,941 | \$13,151,522 | \$1,625,581 | 14.1% |
| 52 | TRS Behalf Flow Through Exp | \$9,328,726 | \$12,080,985 | \$11,525,941 | \$13,151,522 | \$1,625,581 | 14.1% |
| Net On-Behalf Rev less Exp | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 17 - SPECIAL EDUCATION FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|----------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| 17 41140 | Special Education Levy | \$18,863,608 | \$17,740,608 | \$17,057,796 | \$15,828,959 | (\$1,228,837) | -7.2% |
| 17 41312 | Reg Tuit Frm Other LEA | \$0 | \$11,534 | \$0 | \$0 | \$0 | 0.0% |
| 17 41326 | Smr Schl Sped-Tuition | \$62,098 | \$1,779,114 | \$0 | \$0 | \$0 | 0.0% |
| 17 41342 | Spec Ed Tuit Frm Oth LEA | \$1,822,042 | \$58,314 | \$2,500,000 | \$1,837,427 | (\$662,573) | -26.5% |
| 17 43100 | Spec Ed Priv Fac Tuit | \$2,638,746 | \$2,385,046 | \$2,300,000 | \$2,300,000 | \$0 | 0.0% |
| 17 43105 | Spec Ed -Extraordinary | \$5,031,862 | \$3,828,032 | \$3,500,000 | \$3,500,000 | \$0 | 0.0% |
| 17 43110 | Spec Ed -Personnel | \$5,943,194 | \$5,258,074 | \$5,000,000 | \$5,000,000 | \$0 | 0.0% |
| 17 43120 | Spec Ed-Orphan-Individl | \$1,965,041 | \$1,831,509 | \$1,800,000 | \$1,800,000 | \$0 | 0.0% |
| 17 43130 | Spec Ed-Orphan-Sum Indiv | \$261,342 | \$253,747 | \$200,000 | \$200,000 | \$0 | 0.0% |
| 17 43145 | Spec Ed-Summer School | \$195,485 | \$163,164 | \$160,000 | \$160,000 | \$0 | 0.0% |
| 17 43950 | Orphanage Tuition 18-3 | \$726,543 | \$196,995 | \$500,000 | \$500,000 | \$0 | 0.0% |
| 17 44625 | Fed Sped IDEA Room/Board | \$746,101 | \$429,513 | \$650,000 | \$650,000 | \$0 | 0.0% |
| 17 44991 | Medcaid-Outreach | \$790,955 | \$761,988 | \$775,000 | \$775,000 | \$0 | 0.0% |
| 17 44992 | Medcaid-Fee For Service | \$2,201,384 | \$2,962,071 | \$2,000,000 | \$2,000,000 | \$0 | 0.0% |
| TOTAL REVENUE | | \$41,248,401 | \$37,659,709 | \$36,442,796 | \$34,551,386 | (\$1,891,410) | -5.2% |
| 17 51000 | Salaries | \$0 | \$0 | \$0 | (\$150,000) | (\$150,000) | 0.0% |
| 17 51100 | Regular Salaries | \$981,705 | \$1,489,579 | \$1,421,538 | \$783,283 | (\$638,255) | -44.9% |
| 17 51110 | Principal/Director | \$94,366 | \$9,239 | \$104,865 | \$292,774 | \$187,909 | 179.2% |
| 17 51111 | Assistant Principal | \$1,134,983 | \$1,441,684 | (\$267,117) | \$1,923,337 | \$2,190,454 | -820.0% |
| 17 51120 | Teachers/Nurses | \$27,480,245 | \$28,816,678 | \$28,939,469 | \$30,775,532 | \$1,836,063 | 6.3% |
| 17 51130 | Cler/Cust/Serv/Cafeteria | \$99,870 | \$115,567 | \$109,609 | \$105,171 | (\$4,438) | -4.0% |
| 17 51140 | Aides/Comm Liaisons/Bldg | \$3,907,716 | \$5,174,952 | \$4,572,890 | \$3,694,936 | (\$877,954) | -19.2% |
| 17 51150 | Supervisors/Coordinators | \$197,160 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 17 51200 | Temporary Salaries | \$187,820 | \$55,099 | \$0 | \$77,000 | \$77,000 | 0.0% |
| 17 51210 | Sub-Principal/Director | \$0 | \$240 | \$0 | \$0 | \$0 | 0.0% |
| 17 51211 | Substitute-Asst Principal | \$0 | \$2,140 | \$0 | \$0 | \$0 | 0.0% |
| 17 51220 | Substitutes-Teachers | \$211,022 | \$309,652 | \$418,072 | \$450,000 | \$31,928 | 7.6% |
| 17 51222 | In-House Subs | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 17 51230 | Substitutes-Clerical | \$2,286 | \$2,165 | \$0 | \$0 | \$0 | 0.0% |
| 17 51240 | Substitutes-Para | \$33,469 | \$40,550 | \$0 | \$51,000 | \$51,000 | 0.0% |
| 17 51300 | O/T - Regular Salaries | \$25,279 | \$42,512 | \$0 | \$45,000 | \$45,000 | 0.0% |
| 17 51310 | O/T - Princ/Dir | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 17 51311 | O/T - Asst Principal | \$0 | \$202 | \$0 | \$0 | \$0 | 0.0% |
| 17 51320 | Stipend/Addl Pay-Teacher | \$123,043 | \$101,710 | \$0 | \$109,000 | \$109,000 | 0.0% |
| 17 51321 | Differential Pay | \$13,889 | \$17,065 | \$0 | \$25,000 | \$25,000 | 0.0% |
| 17 51330 | Stipend/Add'L Pay-Clericl | \$0 | \$14,927 | \$0 | \$0 | \$0 | 0.0% |
| 17 51340 | Stipend/Add'L Pay-Para | \$4,114 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 17 51420 | Leave-Teacher/Nurses | \$0 | (\$164) | \$169,922 | \$0 | (\$169,922) | -100.0% |
| 17 51440 | Leave-Aides/Comm Lias/Bld | \$0 | \$0 | \$108,211 | \$0 | (\$108,211) | -100.0% |
| 17 52110 | Teachers Retirement | \$3,074,792 | \$3,282,636 | \$3,180,138 | \$3,658,657 | \$478,519 | 15.0% |
| 17 52120 | Municipal Retirement | \$0 | \$843 | \$0 | \$4,690 | \$4,690 | 0.0% |
| 17 52130 | Federal Ins Contribution | \$0 | \$502 | \$0 | \$3,480 | \$3,480 | 0.0% |
| 17 52140 | Medicare | \$0 | \$93 | \$0 | \$2,852 | \$2,852 | 0.0% |
| 17 52165 | THIS on Behalf | \$296,252 | \$322,115 | \$0 | \$390,423 | \$390,423 | 0.0% |
| 17 52220 | Medical | \$9,558,612 | \$10,657,499 | \$10,651,660 | \$10,672,312 | \$20,652 | 0.2% |
| 17 52225 | Teachr Health Bene (THIS) | \$471,040 | \$512,995 | \$207,862 | \$294,344 | \$86,482 | 41.6% |
| 17 53100 | Prof And Technical Servic | \$434,823 | \$127,244 | \$381,731 | \$381,731 | \$0 | 0.0% |
| 17 53115 | Temporary Employee Serv | \$365,615 | \$370,665 | \$150,000 | \$317,211 | \$167,211 | 111.5% |
| 17 53120 | Prf Emp Trng & Devlp Serv | \$1,065 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 17 53142 | On-Line Subscriptions | \$2,481 | \$0 | \$200 | \$200 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 17 - SPECIAL EDUCATION FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|---------------------------|---------------------|---------------------|-------------------------|-------------------------|---------------------------|--------------|
| 17 53145 | License-Technology/Sftwre | \$23,614 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 17 53190 | Othr Prof & Technical Ser | \$418,769 | \$650,875 | \$62,000 | \$441,090 | \$379,090 | 611.4% |
| 17 53230 | Repairs & Maintenance Ser | \$9,219 | \$5,724 | \$5,485 | \$2,500 | (\$2,985) | -54.4% |
| 17 53310 | Pupil Transportation | \$2,356 | \$1,560 | \$2,312 | \$700 | (\$1,612) | -69.7% |
| 17 53320 | Travel | \$49,366 | \$39,326 | \$56,104 | \$42,770 | (\$13,334) | -23.8% |
| 17 53410 | Telephone | \$10,335 | \$15,105 | \$10,830 | \$9,345 | (\$1,485) | -13.7% |
| 17 53420 | Postage | \$14,202 | \$2,677 | \$15,919 | \$7,180 | (\$8,739) | -54.9% |
| 17 53500 | Advertising | \$639 | \$263 | \$700 | \$700 | \$0 | 0.0% |
| 17 54100 | Supplies | \$103,381 | \$99,805 | \$194,153 | \$216,686 | \$22,533 | 11.6% |
| 17 54110 | Teaching Aids | \$94,465 | \$12,565 | \$23,110 | \$11,663 | (\$11,447) | -49.5% |
| 17 54120 | Testing Materials | \$47,297 | \$39,007 | \$43,825 | \$40,115 | (\$3,710) | -8.5% |
| 17 54130 | Printed Forms | \$10,564 | \$5,287 | \$8,389 | \$17,990 | \$9,601 | 114.4% |
| 17 54200 | Textbooks | \$6,457 | \$1,135 | \$102,200 | \$64,573 | (\$37,627) | -36.8% |
| 17 54400 | Periodicals/Subscriptions | \$2,750 | \$793 | \$2,700 | \$1,000 | (\$1,700) | -63.0% |
| 17 54700 | Software | \$2,907 | \$4,976 | \$2,500 | \$500 | (\$2,000) | -80.0% |
| 17 55400 | Site Improvement | \$17,031 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 17 55500 | Equipment Oth Than Trans | \$0 | \$678 | \$4,460 | \$8,000 | \$3,540 | 79.4% |
| 17 55506 | Equipment-Computer | \$15,362 | \$4,591 | \$2,000 | \$2,000 | \$0 | 0.0% |
| 17 55508 | Equipment-Other | \$4,322 | \$6,941 | \$0 | \$5,300 | \$5,300 | 0.0% |
| 17 56250 | Bad Debt Expense | \$0 | \$3,610 | \$0 | \$0 | \$0 | 0.0% |
| 17 56400 | Dues And Fees | \$2,500 | \$4,580 | \$2,500 | \$6,000 | \$3,500 | 140.0% |
| 17 56500 | Judgements | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | 0.0% |
| 17 56700 | Tuition-Students Only | \$7,252,595 | \$7,239,485 | \$6,400,000 | \$5,758,728 | (\$641,272) | -10.0% |
| TOTAL EXPENDITURES | | \$56,789,778 | \$61,047,372 | \$57,088,237 | \$60,549,773 | \$3,461,536 | 6.1% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
GRANTS FUND 18
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|-----------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | | | |
| 41 | Local | \$28,425 | \$9,595 | \$0 | \$30,000 | \$30,000 | 0.0% |
| 42 | Flow-Through | 258,718 | 675,114 | 0 | 113,989 | 113,989 | 0.0% |
| 43 | State | 10,872,544 | 11,099,444 | 11,149,000 | 11,280,032 | 131,032 | 1.2% |
| 44 | Federal | 30,693,678 | 26,939,311 | 23,995,659 | 28,043,354 | 4,047,695 | 16.9% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 351,674 | 0 | (351,674) | -100.0% |
| FY 15 Budget Reduction Plan | | 0 | 0 | (1,097,982) | 0 | 1,097,982 | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$41,853,365 | \$38,723,464 | \$34,398,351 | \$39,467,375 | \$5,069,024 | 14.7% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------------------|---------------------------|---------------------|---------------------|----------------------|---------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | | | |
| 51 | Salaries | \$15,625,069 | \$16,190,512 | \$19,696,260 | \$18,303,669 | (\$1,392,591) | -7.1% |
| 52 | Employee Benefits | 8,919,573 | 8,715,910 | 6,044,586 | 11,539,058 | 5,494,472 | 90.9% |
| 53 | Purchased Services | 10,507,501 | 9,679,138 | 6,130,749 | 7,310,005 | 1,179,256 | 19.2% |
| 54 | Supplies & Materials | 4,186,492 | 2,149,116 | 4,281,748 | 2,336,001 | (1,945,747) | -45.4% |
| 55 | Capital Outlay | 2,728,594 | 1,586,615 | 0 | 311,169 | 311,169 | 0.0% |
| 56 | Other Objects | 0 | 501,650 | 0 | 0 | 0 | 0.0% |
| 57 | Non-Capitalized Equipment | 0 | 0 | 0 | 284,617 | 284,617 | 0.0% |
| 58 | Termination Benefits | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$41,967,229 | \$38,822,941 | \$36,153,343 | \$40,084,519 | \$3,931,176 | 10.9% |
| NET SURPLUS/(DEFICIT) | | (\$113,864) | (\$99,477) | (\$1,754,992) | (\$617,144) | \$1,137,848 | 0.0% |
| BEGINNING FUND BALANCE | | \$2,957,772 | \$2,843,908 | \$2,744,431 | \$2,744,431 | \$0 | |
| ESTIMATED ENDING FUND BALANCE | | \$2,843,908 | \$2,744,431 | \$989,439 | \$2,127,287 | \$1,137,848 | |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
GRANTS FUND 18
FY 13 - FY 16 BUDGET

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 BUDGET | FY 15 VS FY | % CHG |
|---|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------|
| | | | | ORIGINAL BUDGET | | 16 | |
| 1000 | Regular Programs | \$0 | \$0 | \$0 | \$23,889,465 | \$23,889,465 | 0.0% |
| 1100 | Regular Programs | 7,088,696 | 7,289,503 | 7,143,420 | 185,939 | (6,957,481) | -97.4% |
| 1200 | Special Ed Programs | 8,848,929 | 6,356,241 | 11,595,569 | 0 | (11,595,569) | -100.0% |
| 1300 | Adult Ed | 201,345 | 192,641 | 74,711 | 0 | (74,711) | -100.0% |
| 1400 | Career & Tech | 184,101 | 105,014 | 25,551 | 0 | (25,551) | -100.0% |
| 1600 | Summer Programs | 277,024 | 323,034 | 0 | 0 | 0 | 0.0% |
| 1800 | Bilingual Programs | 637,201 | 381,790 | 751,210 | 0 | (751,210) | -100.0% |
| 1900 | Truant/Alt Ed | 713,878 | 686,851 | 190,623 | 0 | (190,623) | -100.0% |
| 2100 | Support Services - Pupil | 882,868 | 566,238 | 299,847 | 648,667 | 348,820 | 116.3% |
| 2200 | Support Services-Instruct | 9,001,249 | 9,381,506 | 9,328,408 | 3,714,595 | (5,613,813) | -60.2% |
| 2300 | Support Serv-Gen Admin | 2,476,682 | 2,292,583 | 1,941,012 | 0 | (1,941,012) | -100.0% |
| 2400 | Support Serv-Schl Admin | 298,567 | 33,700 | 1,388,091 | | (1,388,091) | -100.0% |
| 2500 | Support Services-Business | 2,351,733 | 1,510,137 | 0 | 1,440,183 | 1,440,183 | 0.0% |
| 2600 | Support Serv-Central | 1,084,471 | 756,765 | 698,729 | 1,214,435 | 515,706 | 73.8% |
| 2900 | Support Serv - Other | 2,253,246 | 2,645,424 | 262,453 | 613,059 | 350,606 | 133.6% |
| 3000 | Community Services | 1,909,018 | 1,846,871 | 1,640,642 | 3,014,065 | 1,373,423 | 83.7% |
| 3300 | Title I-Parent Program | 391,249 | 402,712 | 394,648 | 0 | (394,648) | -100.0% |
| 3500 | Child Care Services | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3700 | Nonpublic Schl Pupil Serv | 496,296 | 602,866 | 418,419 | 1,396,134 | 977,715 | 233.7% |
| 4000 | Payments to Others | 0 | 0 | 0 | 1,486,919 | 1,486,919 | 0.0% |
| 4100 | Payment to In State | 2,870,676 | 3,449,065 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES - BY FUNCTION | | \$41,967,229 | \$38,822,941 | \$36,153,333 | \$40,084,519 | \$1,450,128 | 4.0% |

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

| Object | Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|-----------------------------|--------------|--------------|--------------|-------------|-------------|-------------|
| | | | | | BUDGET | 16 | |
| 42 | TRS Behalf Flow Through Rev | \$1,496,565 | \$2,257,952 | \$2,038,449 | \$4,136,020 | \$2,097,571 | 102.9% |
| 52 | TRS Behalf Flow Through Exp | \$1,496,565 | \$2,257,952 | \$2,038,449 | \$4,136,020 | \$2,097,571 | 102.9% |
| Net On-Behalf Rev less Exp | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 18 - GRANT FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|-------------|------------------------------|--------------|--------------|--------------|-----------------|-------------------|---------|
| 18 41920 | NIU | \$920 | \$2,183 | \$0 | \$0 | \$0 | 0.0% |
| 18 41921 | Opening Doors Program | \$0 | \$2,000 | \$0 | \$0 | \$0 | 0.0% |
| 18 41922 | Project Lead the Way | \$0 | \$0 | \$0 | \$30,000 | \$30,000 | 0.0% |
| 18 41923 | Community Foundation Grant | \$19,951 | \$5,412 | \$0 | \$0 | \$0 | 0.0% |
| 18 41924 | Lowe's Grant | \$2,353 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 41926 | Goldman Sachs Philanthropy | \$5,201 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 41970 | Drivers Education Fees | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 42100 | Flw-Thr Rev Fr State Srce | \$21,628 | \$0 | \$0 | \$19,989 | \$19,989 | 0.0% |
| 18 42102 | St Flw-Thru Construction | \$0 | \$500,000 | \$0 | \$0 | \$0 | 0.0% |
| 18 42213 | JTPA-Work Exp&Career Expl | \$54,723 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 42215 | STEP | \$26,603 | \$26,603 | \$0 | \$0 | \$0 | 0.0% |
| 18 42216 | NIU Project Pals | \$155,764 | \$131,011 | \$0 | \$94,000 | \$94,000 | 0.0% |
| 18 42732 | Illinois Arts Council Grt | \$0 | \$7,500 | \$0 | \$0 | \$0 | 0.0% |
| 18 43162 | DCEO Grant | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 43275 | Voc EdElem Career Dev Pr | \$0 | \$48,670 | \$0 | \$0 | \$0 | 0.0% |
| 18 43276 | Voc Ed HS Career Dev Pr | \$62,280 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 43305 | Bilingual TBE/TPI Grant | \$1,025,229 | \$843,868 | \$1,300,000 | \$1,511,377 | \$211,377 | 16.3% |
| 18 43400 | Adlt Ed State 3-1 | \$114,481 | \$139,688 | \$120,000 | \$121,897 | \$1,897 | 1.6% |
| 18 43401 | Adult Educ-Performance | \$167,842 | \$172,237 | \$150,000 | \$162,260 | \$12,260 | 8.2% |
| 18 43410 | Adlt Ed-Public Assistan | \$545,259 | \$462,350 | \$200,000 | \$454,692 | \$254,692 | 127.3% |
| 18 43695 | Truant Alt/Optional Ed | \$221,091 | \$210,389 | \$217,000 | \$210,389 | (\$6,611) | -3.0% |
| 18 43700 | Erly Chldhd-PrevInitiat | \$700,515 | \$640,121 | \$612,000 | \$638,313 | \$26,313 | 4.3% |
| 18 43705 | Erly Chlhd-StPresch@Risk | \$8,033,168 | \$8,499,171 | \$8,500,000 | \$8,133,558 | (\$366,442) | -4.3% |
| 18 43961 | Advanced Placement Grant | \$2,679 | \$57,463 | \$50,000 | \$47,546 | (\$2,454) | -4.9% |
| 18 43991 | ISBE School Maintenance Grt | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 43998 | State on Behalf Pmts | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 43999 | Other State Revenue | \$0 | \$17,987 | \$0 | \$0 | \$0 | 0.0% |
| 18 44001 | Federal Impact Aid | \$23,659 | \$17,688 | \$0 | \$0 | \$0 | 0.0% |
| 18 44125 | Rockford Arts Infusion | \$0 | \$124,651 | \$325,000 | \$0 | (\$325,000) | -100.0% |
| 18 44190 | MIECHVP Grant | \$94,199 | \$94,207 | \$94,000 | \$94,000 | \$0 | 0.0% |
| 18 44241 | Fresh Fruit & Veg Grant | \$34,012 | \$18,842 | \$35,000 | \$0 | (\$35,000) | -100.0% |
| 18 44300 | ESEA-Ch1-Low Income | \$18,728,295 | \$15,722,634 | \$14,000,000 | \$13,690,404 | (\$309,596) | -2.2% |
| 18 44331 | Title I Sch Imp ROE | \$30,601 | \$71,139 | \$0 | \$0 | \$0 | 0.0% |
| 18 44335 | Even Start Fam Lit Grant | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 44421 | Title IV,Part B 21St Cent | \$0 | \$0 | \$0 | \$540,000 | \$540,000 | 0.0% |
| 18 44422 | ISBE 21St Century 4421-04 | \$0 | \$0 | \$0 | \$535,112 | \$535,112 | 0.0% |
| 18 44423 | ISBE 21St Century 4421-05 | \$0 | \$0 | \$0 | \$538,716 | \$538,716 | 0.0% |
| 18 44424 | ISBE 21St Century 4421-07 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 44425 | ISBE 21St Century 4421-08 | \$13,540 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 44426 | 21St Century 4421-10A | \$241,661 | \$145,568 | \$0 | \$0 | \$0 | 0.0% |
| 18 44427 | 21St Century 4421-10B | \$785,075 | \$678,718 | \$0 | \$0 | \$0 | 0.0% |
| 18 44428 | 21St Century 4421-21 | \$556,908 | \$493,024 | \$0 | \$0 | \$0 | 0.0% |
| 18 44429 | 21St Century 4421-22 | \$447,561 | \$394,592 | \$0 | \$0 | \$0 | 0.0% |
| 18 44430 | 21St Century IMSA | \$8,658 | \$0 | \$8,659 | \$0 | (\$8,659) | -100.0% |
| 18 44490 | School Based Health Center | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 44491 | We Choose Health Grant | \$0 | \$26,614 | \$0 | \$0 | \$0 | 0.0% |
| 18 44505 | JTPA-Work Exp & Career Grant | \$0 | \$0 | \$25,000 | \$0 | (\$25,000) | -100.0% |
| 18 44600 | Fed Sp EdPre Sch Flw Thr | \$242,562 | \$220,980 | \$290,000 | \$283,560 | (\$6,440) | -2.2% |
| 18 44620 | Fed-Sp Ed IDEA-Flw Thrh | \$6,965,984 | \$6,686,621 | \$7,000,000 | \$9,099,075 | \$2,099,075 | 30.0% |
| 18 44800 | Fed-Adlt Ed -Basic | \$109,855 | \$125,183 | \$120,000 | \$108,416 | (\$11,584) | -9.7% |
| 18 44880 | ARRA - ED JOBS FUND PRGM | \$114,337 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 44909 | Title III-LIPLEPS | \$521,334 | \$476,735 | \$350,000 | \$387,612 | \$37,612 | 10.7% |
| 18 44920 | Mckin Ed-Homeless Childrn | \$57,238 | \$37,270 | \$53,000 | \$36,132 | (\$16,868) | -31.8% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 18 - GRANT FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|----------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| 18 44932 | Title II-Teacher Qlty | \$1,370,185 | \$1,592,409 | \$1,670,000 | \$1,552,669 | (\$117,331) | -7.0% |
| 18 44951 | DORS-Step | \$0 | \$0 | \$25,000 | \$25,000 | \$0 | 0.0% |
| 18 44967 | DOE TAH Freedom Grant | \$348,014 | \$12,436 | \$0 | \$0 | \$0 | 0.0% |
| 18 44993 | EC Grant | \$0 | \$0 | \$0 | \$1,152,658 | \$1,152,658 | 0.0% |
| 18 44999 | Title III-Capacity Bldg | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL REVENUE | | \$41,853,365 | \$38,705,964 | \$35,144,659 | \$39,467,375 | \$4,322,716 | 12.3% |
| | | | | | | | |
| 18 51000 | Salaries | \$0 | \$35,025 | \$0 | \$18,303,669 | \$18,303,669 | 0.0% |
| 18 51100 | Regular Salaries | \$2,093,522 | \$2,257,988 | \$2,261,952 | \$0 | (\$2,261,952) | -100.0% |
| 18 51110 | Principal/Director | \$363,421 | \$569,431 | \$479,590 | \$0 | (\$479,590) | -100.0% |
| 18 51111 | Assistant Principal | \$630,907 | \$221,442 | \$1,368,213 | \$0 | (\$1,368,213) | -100.0% |
| 18 51112 | Dean Of Students | \$0 | \$47,664 | \$77,139 | \$0 | (\$77,139) | -100.0% |
| 18 51120 | Teachers/Nurses | \$7,359,891 | \$8,004,449 | \$8,351,058 | \$0 | (\$8,351,058) | -100.0% |
| 18 51130 | Cler/Cust/Serv/Cafeteria | \$555,825 | \$579,834 | \$563,316 | \$0 | (\$563,316) | -100.0% |
| 18 51140 | Aides/Comm Liaisons/Bldg | \$1,814,764 | \$1,680,014 | \$1,704,691 | \$0 | (\$1,704,691) | -100.0% |
| 18 51150 | Supervisors/Coordinators | \$438,298 | \$307,303 | \$317,792 | \$0 | (\$317,792) | -100.0% |
| 18 51181 | Bus Drv Field Trips | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 51200 | Temporary Salaries | \$3,016 | \$547 | \$0 | \$0 | \$0 | 0.0% |
| 18 51210 | Sub-Principal/Director | \$0 | \$558 | \$0 | \$0 | \$0 | 0.0% |
| 18 51211 | Substitute-Asst Principal | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 51220 | Substitutes-Teachers | \$127,309 | \$218,052 | \$127,042 | \$0 | (\$127,042) | -100.0% |
| 18 51230 | Substitutes-Clerical | \$7,471 | \$5,419 | \$0 | \$0 | \$0 | 0.0% |
| 18 51240 | Substitutes-Para | \$1,922 | \$27,763 | \$111,000 | \$0 | (\$111,000) | -100.0% |
| 18 51250 | Substitute-Coordinators | \$148 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 51300 | O/T - Regular Salaries | \$62,285 | \$50,481 | \$0 | \$0 | \$0 | 0.0% |
| 18 51311 | O/T - Asst Principal | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 51320 | Stipend/Addl Pay-Teacher | \$2,066,776 | \$2,131,749 | \$4,261,282 | \$0 | (\$4,261,282) | -100.0% |
| 18 51321 | Differential Pay | \$3,266 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 51322 | Stipend/Addl Pay-TeacherSmr | \$17,550 | \$35,104 | \$0 | \$0 | \$0 | 0.0% |
| 18 51323 | Stipend/Addl Pay-TeacherOthr | \$36,014 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 51330 | Stipend/Add'L Pay-Clericl | \$3,967 | \$3,049 | \$0 | \$0 | \$0 | 0.0% |
| 18 51340 | Stipend/Add'L Pay-Para | \$36,744 | \$12,700 | \$0 | \$0 | \$0 | 0.0% |
| 18 51351 | Addl Pay Diff Supb/Coord | \$1,737 | \$1,940 | \$0 | \$0 | \$0 | 0.0% |
| 18 51420 | Leave-Teacher/Nurses | \$0 | \$0 | \$60,405 | \$0 | (\$60,405) | -100.0% |
| 18 51440 | Leave-Aides/Comm Lias/Bld | \$0 | \$0 | \$12,780 | \$0 | (\$12,780) | -100.0% |
| 18 51520 | WC Teachers/Nurses | \$236 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 52000 | Benefits | \$5,773 | \$11,208 | \$0 | \$11,539,058 | \$11,539,058 | 0.0% |
| 18 52110 | Teachers Retirement | \$2,858,661 | \$3,263,799 | \$1,359,656 | \$0 | (\$1,359,656) | -100.0% |
| 18 52120 | Municipal Retirement | \$538,108 | \$560,009 | \$0 | \$0 | \$0 | 0.0% |
| 18 52130 | Federal Ins Contribution | \$312,832 | \$316,729 | \$0 | \$0 | \$0 | 0.0% |
| 18 52140 | Medicare | \$223,287 | \$237,292 | \$0 | \$0 | \$0 | 0.0% |
| 18 52155 | THIS on Behalf | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 52160 | Retirement Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 52165 | THIS on Behalf | \$114,516 | \$118,436 | \$0 | \$0 | \$0 | 0.0% |
| 18 52210 | Life | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 52220 | Medical | \$4,718,129 | \$4,022,853 | \$4,596,058 | \$0 | (\$4,596,058) | -100.0% |
| 18 52225 | Teachr Health Bene (THIS) | \$147,967 | \$182,584 | \$88,872 | \$0 | (\$88,872) | -100.0% |
| 18 52230 | Dental | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 52300 | Tuition-Reim | \$300 | \$3,000 | \$0 | \$0 | \$0 | 0.0% |
| 18 53000 | Purchased Services | \$0 | \$1,000 | \$0 | \$6,905,005 | \$6,905,005 | 0.0% |
| 18 53110 | Prof Services - Administr | \$1,248 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 53120 | Prf Emp Trng & Devlp Serv | \$1,778,850 | \$1,473,880 | \$0 | \$0 | \$0 | 0.0% |
| 18 53140 | Prof Services - Instructi | \$0 | \$10 | \$5,518,612 | \$405,000 | (\$5,113,612) | -92.7% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 18 - GRANT FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| 18 53142 | On-Line Subscriptions | \$0 | \$3,933 | \$2,600 | \$0 | (\$2,600) | -100.0% |
| 18 53145 | License-Technology/Sftwre | \$127,608 | \$122,763 | \$0 | \$0 | \$0 | 0.0% |
| 18 53150 | Food/Contracted | \$6,807 | \$776 | \$0 | \$0 | \$0 | 0.0% |
| 18 53160 | External Evaluation Serv | \$57,361 | \$35,622 | \$0 | \$0 | \$0 | 0.0% |
| 18 53170 | Audit/Financial Services | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 53190 | Othr Prof & Technical Ser | \$5,560,450 | \$6,098,554 | \$22,880 | \$0 | (\$22,880) | -100.0% |
| 18 53210 | Sanitation Services | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 53220 | Cleaning Services | \$3,100 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 53230 | Repairs & Maintenance Ser | \$5,744 | \$3,507 | \$0 | \$0 | \$0 | 0.0% |
| 18 53250 | Rentals | \$7,802 | \$5,640 | \$0 | \$0 | \$0 | 0.0% |
| 18 53260 | Inside Service | \$87,833 | \$12,072 | \$0 | \$0 | \$0 | 0.0% |
| 18 53300 | Transportation Services | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 53310 | Pupil Transportation | \$1,341,063 | \$1,320,672 | \$579,457 | \$0 | (\$579,457) | -100.0% |
| 18 53312 | Pupil Trans - Co Mobility | \$49 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 53320 | Travel | \$270,181 | \$172,471 | \$7,200 | \$0 | (\$7,200) | -100.0% |
| 18 53410 | Telephone | \$5,643 | \$8,544 | \$0 | \$0 | \$0 | 0.0% |
| 18 53420 | Postage | \$2,177 | \$8,065 | \$0 | \$0 | \$0 | 0.0% |
| 18 53600 | Printing And Binding | \$11,433 | \$20,959 | \$0 | \$0 | \$0 | 0.0% |
| 18 53830 | Workers Comp | \$330,879 | \$233,913 | \$0 | \$0 | \$0 | 0.0% |
| 18 53890 | Unemployment Insurance | \$52,305 | \$72,598 | \$0 | \$0 | \$0 | 0.0% |
| 18 53910 | Indirect Cost | \$856,968 | \$84,159 | \$0 | \$0 | \$0 | 0.0% |
| 18 54000 | Supplies | \$0 | (\$5) | \$0 | \$2,276,893 | \$2,276,893 | 0.0% |
| 18 54100 | Supplies | \$3,951,344 | \$1,975,206 | \$4,275,748 | \$59,108 | (\$4,216,640) | -98.6% |
| 18 54105 | Supplies-Copier | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 54110 | Teaching Aids | \$25,093 | \$20,748 | \$0 | \$0 | \$0 | 0.0% |
| 18 54120 | Testing Materials | \$0 | \$13,904 | \$0 | \$0 | \$0 | 0.0% |
| 18 54130 | Printed Forms | \$669 | \$3,108 | \$0 | \$0 | \$0 | 0.0% |
| 18 54140 | Food & Milk | \$10,959 | \$4,213 | \$0 | \$0 | \$0 | 0.0% |
| 18 54145 | Poultry-chicken patty,chunk | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 54150 | Produce-carrots,tomatos,apple | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 54200 | Textbooks | \$23,659 | \$17,688 | \$0 | \$0 | \$0 | 0.0% |
| 18 54300 | Library Books | \$153,368 | \$100,457 | \$6,000 | \$0 | (\$6,000) | -100.0% |
| 18 54310 | Library Book Rebinding | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 54400 | Periodicals/Subscriptions | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 54660 | Electricity | \$44 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 54700 | Software | \$1,892 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 54910 | Disposable Goods | \$19,464 | \$13,797 | \$0 | \$0 | \$0 | 0.0% |
| 18 55000 | Capital Outlay | \$0 | \$0 | \$0 | \$311,169 | \$311,169 | 0.0% |
| 18 55300 | Buildings | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 55320 | Temporary Building | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 55400 | Site Improvement | \$15,527 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 55410 | Accum Dep Site Improve | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 55500 | Equipment Oth Than Trans | \$8,842 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 55501 | Equipment-Curriculum | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 55505 | Replacement Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 55506 | Equipment-Computer | \$236,205 | \$230,742 | \$0 | \$0 | \$0 | 0.0% |
| 18 55508 | Equipment-Other | \$2,468,020 | \$1,355,873 | \$0 | \$0 | \$0 | 0.0% |
| 18 55509 | Transportation Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 56400 | Dues And Fees | \$0 | \$1,650 | \$0 | \$0 | \$0 | 0.0% |
| 18 56700 | Tuition-Students Only | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 18 56900 | Miscellaneous Objects | \$0 | \$500,000 | \$0 | \$0 | \$0 | 0.0% |
| 18 57000 | Non-Capitalized Equipment | \$0 | \$0 | \$0 | \$284,617 | \$284,617 | 0.0% |
| TOTAL EXPENDITURES | | \$41,967,229 | \$38,822,941 | \$36,153,343 | \$40,084,519 | \$3,931,176 | 10.9% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FOOD SERVICE FUND 19
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | | | |
| 41 | Local | 1,490,345 | 1,386,011 | 1,528,000 | 1,323,727 | (204,273) | -13.4% |
| 42 | Flow-Through | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43 | State | 250,225 | 189,200 | 340,000 | 200,000 | (140,000) | -41.2% |
| 44 | Federal | 10,416,594 | 10,456,113 | 10,500,000 | 10,300,000 | (200,000) | -1.9% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$12,157,164 | \$12,031,324 | \$12,368,000 | \$11,823,727 | (\$544,273) | -4.4% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | | | |
| 51 | Salaries | \$3,973,611 | \$4,396,720 | \$4,173,596 | \$3,190,681 | (\$982,915) | -23.6% |
| 52 | Employee Benefits | 1,424,077 | 1,569,619 | 2,037,957 | 1,931,770 | (106,187) | -5.2% |
| 53 | Purchased Services | 1,101,170 | 234,269 | 522,900 | 234,000 | (288,900) | -55.2% |
| 54 | Supplies & Materials | 6,658,978 | 6,550,034 | 5,267,951 | 5,685,000 | 417,049 | 7.9% |
| 55 | Capital Outlay | 488,962 | 185,440 | 55,000 | 100,000 | 45,000 | 81.8% |
| 56 | Other Objects | 22,309 | 19,289 | 50,000 | 20,000 | (30,000) | -60.0% |
| 58 | Termination Benefits | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$13,669,107 | \$12,955,371 | \$12,107,404 | \$11,161,451 | (\$945,953) | -7.8% |

| | | | | | | |
|------------------------------|----------------------|--------------------|------------------|------------------|------------------|---------------|
| NET SURPLUS/(DEFICIT) | (\$1,511,943) | (\$924,047) | \$260,596 | \$662,276 | \$401,680 | 154.1% |
|------------------------------|----------------------|--------------------|------------------|------------------|------------------|---------------|

| | | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| BEGINNING FUND BALANCE | \$3,882,222 | \$2,370,279 | \$1,446,232 | \$1,706,828 | \$260,596 |
| ESTIMATED ENDING FUND BALANCE | \$2,370,279 | \$1,446,232 | \$1,706,828 | \$2,369,104 | \$662,276 |

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | | | |
| 0 | Unrestricted | \$0 | \$185,440 | \$0 | \$0 | \$0 | 0.0% |
| 1100 | Regular Programs | 8,013 | 8,706 | 0 | 0 | 0 | 0.0% |
| 2400 | Support Serv-Schl Admin | 1,227,520 | 1,303,628 | 1,099,102 | 454,873 | (644,229) | -58.6% |
| 2500 | Support Services-Business | 12,429,086 | 11,450,744 | 10,998,513 | 10,696,703 | (301,810) | -2.7% |
| 2600 | Support Serv-Central | 4,488 | 6,853 | 9,783 | 9,875 | 92 | 0.9% |
| TOTAL EXPENDITURES - BY FUNCTION | | \$13,669,107 | \$12,955,371 | \$12,107,398 | \$11,161,451 | (\$945,947) | -7.8% |

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

| Object | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|-----------------------------|--------------|--------------|-----------------|------------|-------------|-------------|
| | | | | ORIGINAL BUDGET | | | |
| 42 | TRS Behalf Flow Through Rev | \$252,318 | \$326,514 | \$340,284 | \$14,293 | (\$325,991) | -95.8% |
| 52 | TRS Behalf Flow Through Exp | \$252,318 | \$326,514 | \$340,284 | \$14,293 | (\$325,991) | -95.8% |
| Net On-Behalf Rev less Exp | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 19 - FOOD SERVICE FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|----------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| 19 41611 | Sales To Pupil -Lunch | \$51,804 | \$269 | \$300,000 | \$344 | (\$299,656) | -99.9% |
| 19 41612 | Sales To Pupil -Breakfast | \$1,850 | \$49,555 | \$200,000 | \$49,626 | (\$150,374) | -75.2% |
| 19 41613 | Sales To Pupil-Ala Carte | \$470,525 | \$391,997 | \$850,000 | \$392,003 | (\$457,997) | -53.9% |
| 19 41614 | Sales To Pupil -Prepay | \$923,558 | \$862,380 | \$165,000 | \$862,380 | \$697,380 | 422.7% |
| 19 41616 | Vending Machine Comm | \$1,862 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 41620 | Sales to Adult-Reg | \$0 | \$0 | \$7,000 | \$0 | (\$7,000) | -100.0% |
| 19 41621 | Sales to Adult-Breakfast | \$3,538 | \$13,232 | \$0 | \$13,374 | \$13,374 | 0.0% |
| 19 41622 | Sales to Adult-Ala Carte | \$27,313 | \$140 | \$0 | \$0 | \$0 | 0.0% |
| 19 41690 | Other Food Service-Catering | \$6,155 | \$11,076 | \$6,000 | \$6,000 | \$0 | 0.0% |
| 19 41695 | Food Serv Over/Short | \$1,965 | \$2,643 | \$0 | \$0 | \$0 | 0.0% |
| 19 41994 | Miscellaneous | \$1,772 | \$54,719 | \$0 | \$0 | \$0 | 0.0% |
| 19 43360 | State Free Lunch | \$250,225 | \$189,200 | \$340,000 | \$200,000 | (\$140,000) | -41.2% |
| 19 44210 | Natl Sch Lunch Program | \$7,929,628 | \$7,928,623 | \$8,000,000 | \$8,000,000 | \$0 | 0.0% |
| 19 44220 | School Breakfast Program | \$1,576,878 | \$1,589,348 | \$1,800,000 | \$1,600,000 | (\$200,000) | -11.1% |
| 19 44225 | SS Lunch Program | \$143,664 | \$130,614 | \$0 | \$0 | \$0 | 0.0% |
| 19 44250 | Commodity Credit | \$766,424 | \$807,528 | \$700,000 | \$700,000 | \$0 | 0.0% |
| TOTAL REVENUE | | \$12,157,161 | \$12,031,324 | \$12,368,000 | \$11,823,727 | (\$544,273) | -4.4% |

| | | | | | | | |
|----------|----------------------------|-------------|-------------|-------------|-------------|-------------|---------|
| 19 51100 | Regular Salaries | \$63,988 | \$168,283 | \$185,212 | \$189,542 | \$4,330 | 2.3% |
| 19 51110 | Principal/Director | \$480,763 | \$481,956 | \$511,937 | \$127,405 | (\$384,532) | -75.1% |
| 19 51111 | Assistant Principal | \$458,060 | \$434,617 | \$429,418 | \$35,909 | (\$393,509) | -91.6% |
| 19 51112 | Dean Of Students | \$0 | \$8,572 | \$9,642 | \$0 | (\$9,642) | -100.0% |
| 19 51120 | Teachers/Nurses | \$2,764 | \$7,886 | \$7,986 | \$0 | (\$7,986) | -100.0% |
| 19 51130 | Cler/Cust/Serv/Cafeteria | \$2,070,654 | \$2,381,407 | \$2,294,039 | \$2,093,171 | (\$200,868) | -8.8% |
| 19 51140 | Aides/Comm Liaisons/Bldg | \$105,843 | \$206,145 | \$0 | \$329,912 | \$329,912 | 0.0% |
| 19 51150 | Supervisors/Coordinators | \$282,138 | \$280,692 | \$280,692 | \$184,390 | (\$96,302) | -34.3% |
| 19 51180 | Bus Drv/Trk Drv/Grdsman/As | \$371,251 | \$333,739 | \$218,492 | \$230,352 | \$11,860 | 5.4% |
| 19 51190 | Tradesmen | \$14,573 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 51200 | Temporary Salaries | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 51210 | Sub-Principal/Director | \$0 | \$2,473 | \$0 | \$0 | \$0 | 0.0% |
| 19 51211 | Substitute-Asst Principal | \$0 | \$5,044 | \$0 | \$0 | \$0 | 0.0% |
| 19 51220 | Substitutes-Teachers | \$0 | \$30 | \$0 | \$0 | \$0 | 0.0% |
| 19 51230 | Substitutes-Clerical | \$60,402 | \$65,700 | \$87,439 | \$0 | (\$87,439) | -100.0% |
| 19 51240 | Substitutes-Para | \$3,392 | \$50 | \$0 | \$0 | \$0 | 0.0% |
| 19 51250 | Substitute-Coordinators | \$111 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 51300 | O/T - Regular Salaries | \$47,746 | \$20,128 | \$0 | \$0 | \$0 | 0.0% |
| 19 51310 | O/T - Princ/Dir | \$1,218 | \$176 | \$0 | \$0 | \$0 | 0.0% |
| 19 51311 | O/T - Asst Principal | \$427 | \$129 | \$0 | \$0 | \$0 | 0.0% |
| 19 51320 | Stipend/Addl Pay-Teacher | \$118 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 51330 | Stipend/Add'L Pay-Clericl | \$5,037 | (\$307) | \$0 | \$0 | \$0 | 0.0% |
| 19 51340 | Stipend/Add'L Pay-Para | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 51380 | O/T-Bus Driv/Trck Drv/Grnd | \$1,862 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 51410 | Leave-Principal/Director | \$0 | \$0 | \$8,676 | \$0 | (\$8,676) | -100.0% |
| 19 51430 | Leave-Cler/Cust/Serv/Caf | \$3,033 | \$0 | \$106,447 | \$0 | (\$106,447) | -100.0% |
| 19 51440 | Leave-Aides/Comm Lias/Bld | \$231 | \$0 | \$1,942 | \$0 | (\$1,942) | -100.0% |
| 19 51480 | Leave-Bus/Trck Drv/Grnd | \$0 | \$0 | \$31,668 | \$0 | (\$31,668) | -100.0% |
| 19 52110 | Teachers Retirement | \$123,434 | \$91,298 | \$93,890 | \$3,956 | (\$89,934) | -95.8% |
| 19 52120 | Municipal Retirement | \$284 | \$35 | \$0 | \$0 | \$0 | 0.0% |
| 19 52130 | Federal Ins Contribution | \$180 | \$26 | \$0 | \$0 | \$0 | 0.0% |
| 19 52140 | Medicare | \$42 | \$27 | \$0 | \$0 | \$0 | 0.0% |
| 19 52155 | THIS on Behalf | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 19 - FOOD SERVICE FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|---------------------------|---------------------|---------------------|-------------------------|-------------------------|---------------------------|--------------|
| 19 52165 | THIS on Behalf | \$8,013 | \$8,706 | \$0 | \$424 | \$424 | 0.0% |
| 19 52220 | Medical | \$1,273,138 | \$1,455,261 | \$1,937,928 | \$1,927,072 | (\$10,856) | -0.6% |
| 19 52225 | Teachr Health Bene (THIS) | \$18,986 | \$14,266 | \$6,139 | \$318 | (\$5,821) | -94.8% |
| 19 53000 | Purchased Services | \$0 | \$0 | \$522,900 | \$0 | (\$522,900) | -100.0% |
| 19 53120 | Prf Emp Trng & Devlp Serv | \$885 | \$405 | \$0 | \$0 | \$0 | 0.0% |
| 19 53190 | Othr Prof & Technical Ser | \$776,939 | \$62,068 | \$0 | \$0 | \$0 | 0.0% |
| 19 53210 | Sanitation Services | \$148,805 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 53230 | Repairs & Maintenance Ser | \$45,315 | \$60,534 | \$0 | \$100,000 | \$100,000 | 0.0% |
| 19 53250 | Rentals | \$77,157 | \$80,367 | \$0 | \$120,000 | \$120,000 | 0.0% |
| 19 53320 | Travel | \$12,454 | \$14,527 | \$0 | \$12,000 | \$12,000 | 0.0% |
| 19 53410 | Telephone | \$3,554 | \$5,822 | \$0 | \$0 | \$0 | 0.0% |
| 19 53420 | Postage | \$10,161 | \$10,546 | \$0 | \$2,000 | \$2,000 | 0.0% |
| 19 53840 | Liability Insurance | \$25,900 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 54000 | Supplies | \$0 | \$0 | \$5,267,951 | \$0 | (\$5,267,951) | -100.0% |
| 19 54100 | Supplies | \$6,475,149 | \$6,240,971 | \$0 | \$4,685,000 | \$4,685,000 | 0.0% |
| 19 54110 | Teaching Aids | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 54130 | Printed Forms | \$5,111 | \$3,973 | \$0 | \$0 | \$0 | 0.0% |
| 19 54910 | Disposable Goods | \$178,718 | \$305,090 | \$0 | \$1,000,000 | \$1,000,000 | 0.0% |
| 19 55000 | Capital Outlay | \$0 | \$0 | \$55,000 | \$0 | (\$55,000) | -100.0% |
| 19 55400 | Site Improvement | \$302,592 | \$0 | \$0 | \$100,000 | \$100,000 | 0.0% |
| 19 55500 | Equipment Oth Than Trans | \$26,106 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 55503 | Equipment-Food Service | \$160,264 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 55506 | Equipment-Computer | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 19 55560 | Accum Dep 10 Yr Cap Equip | \$0 | \$185,440 | \$0 | \$0 | \$0 | 0.0% |
| 19 56000 | Miscellaneous | \$0 | \$0 | \$50,000 | \$0 | (\$50,000) | -100.0% |
| 19 56400 | Dues And Fees | \$22,309 | \$19,289 | \$0 | \$20,000 | \$20,000 | 0.0% |
| TOTAL EXPENDITURES | | \$13,669,107 | \$12,955,371 | \$12,107,398 | \$11,161,451 | (\$945,947) | -7.8% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
OPERATIONS MAINTENANCE FUND 20
FY 14 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | BUDGET | 16 | |
| 41 | Local | 25,538,204 | 26,953,403 | 24,660,914 | 24,138,029 | (522,885) | -2.1% |
| 42 | Flow-Through | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43 | State | 0 | 17,308 | 0 | 0 | 0 | 0.0% |
| 44 | Federal | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 480,347 | 747,307 | 10,400,000 | 9,652,693 | 1291.7% |
| TOTAL REVENUES - BY SOURCE | | \$25,538,204 | \$27,451,058 | \$25,408,221 | \$34,538,029 | \$9,129,808 | 35.9% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|-------------|
| | | | | ORIGINAL BUDGET | BUDGET | 16 | |
| 51 | Salaries | \$2,382,505 | \$3,285,336 | \$3,181,854 | \$3,469,271 | \$287,417 | 9.0% |
| 52 | Employee Benefits | 538,696 | 760,721 | 762,750 | 754,852 | (7,898) | -1.0% |
| 53 | Purchased Services | 11,058,800 | 12,810,137 | 11,620,315 | 11,838,639 | 218,324 | 1.9% |
| 54 | Supplies & Materials | 6,086,932 | 7,423,927 | 6,522,895 | 6,577,685 | 54,790 | 0.8% |
| 55 | Capital Outlay | 5,417,954 | 1,717,431 | 1,924,000 | 1,410,000 | (514,000) | -26.7% |
| 56 | Other Objects | 77,930 | 107,502 | 0 | 20,000 | 20,000 | 0.0% |
| 58 | Termination Benefits | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$25,562,817 | \$26,105,054 | \$24,011,814 | \$24,070,447 | \$58,633 | 0.2% |

| | | | | | | |
|------------------------------|-----------------|--------------------|--------------------|---------------------|--------------------|---------------|
| NET SURPLUS/(DEFICIT) | (24,613) | \$1,346,004 | \$1,396,407 | \$10,467,582 | \$9,071,175 | 649.6% |
|------------------------------|-----------------|--------------------|--------------------|---------------------|--------------------|---------------|

| | | | | | |
|--------------------------------------|---------------------|---------------------|--------------------|--------------------|---------------------|
| BEGINNING FUND BALANCE | (10,994,106) | (11,018,719) | (9,672,715) | (8,276,308) | \$1,396,407 |
| ESTIMATED ENDING FUND BALANCE | (11,018,719) | (9,672,715) | (8,276,308) | \$2,191,274 | \$10,467,582 |

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---|---------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|-------------|
| | | | | ORIGINAL BUDGET | BUDGET | 16 | |
| 2500 | Support Services-Business | \$25,270,247 | \$25,885,616 | \$23,712,358 | \$23,658,073 | (554,285) | -0.2% |
| 2600 | Support Serv-Central | 4,488 | 6,853 | 9,783 | 9,874 | 91 | 0.9% |
| 2500 | Support Services-Business | 288,082 | 212,585 | 289,673 | 402,500 | 112,827 | 38.9% |
| TOTAL EXPENDITURES - BY FUNCTION | | \$25,562,817 | \$26,105,054 | \$24,011,814 | \$24,070,447 | \$58,633 | 0.2% |

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

| Object | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|-----------------------------|--------------|--------------|-----------------|------------|-------------|-------------|
| | | | | ORIGINAL BUDGET | BUDGET | 16 | |
| 42 | TRS Behalf Flow Through Rev | \$0 | \$17,308 | \$17,588 | \$0 | (17,588) | -100.0% |
| 52 | TRS Behalf Flow Through Exp | \$0 | \$17,308 | \$17,588 | \$0 | (17,588) | -100.0% |
| Net On-Behalf Rev less Exp | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 20 OPERATIONS & MAINTENANCE FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| 20 41111 | Current Yr Levy (Genl) | \$15,857,709 | \$16,774,694 | \$15,991,684 | \$14,839,649 | (\$1,152,035) | -7.2% |
| 20 41230 | Corp Person Prop Replace | \$6,711,159 | \$7,967,022 | \$6,610,478 | \$7,642,185 | \$1,031,707 | 15.6% |
| 20 41902 | Vandalism | \$2,422 | \$2,478 | \$0 | \$0 | \$0 | 0.0% |
| 20 41910 | Rentals | \$4,896 | \$4,488 | \$0 | \$17,588 | \$17,588 | 0.0% |
| 20 41911 | Building Rentals | \$27,124 | \$114,955 | \$10,000 | \$114,955 | \$104,955 | 1049.6% |
| 20 41994 | Miscellaneous | \$2,270,008 | \$1,440,732 | \$1,448,752 | \$1,448,752 | \$0 | 0.0% |
| 20 43999 | Other State Revenue | \$0 | \$17,308 | \$0 | \$0 | \$0 | 0.0% |
| 20 71200 | Transfer From Oth Funds | \$0 | \$0 | \$0 | \$400,000 | \$400,000 | 0.0% |
| 20 71300 | Permanent Transfer Among Funds | \$0 | \$0 | \$0 | \$10,000,000 | \$10,000,000 | 0.0% |
| TOTAL FUND 20 REVENUE | | \$24,873,318 | \$26,321,677 | \$24,060,914 | \$34,463,129 | \$10,402,215 | 43.2% |
| | | | | | | | |
| 20 51100 | Regular Salaries | \$123,232 | \$103,945 | \$93,557 | \$176,403 | \$82,846 | 88.6% |
| 20 51110 | Principal/Director | \$24,278 | \$26,733 | \$23,529 | \$27,405 | \$3,876 | 16.5% |
| 20 51130 | Cler/Cust/Serv/Cafeteria | \$115,240 | \$124,627 | \$127,988 | \$31,907 | (\$96,081) | -75.1% |
| 20 51150 | Supervisors/Coordinators | \$215,869 | \$509,350 | \$545,781 | \$333,991 | (\$211,790) | -38.8% |
| 20 51180 | Bus Drv/Trk Drv/Grdsmn/As | \$346,330 | \$481,268 | \$386,130 | \$491,280 | \$105,150 | 27.2% |
| 20 51190 | Tradesmen | \$1,335,381 | \$1,801,631 | \$1,894,313 | \$2,162,729 | \$268,416 | 14.2% |
| 20 51230 | Substitutes-Clerical | \$3,310 | \$2,718 | \$0 | \$0 | \$0 | 0.0% |
| 20 51280 | Substitutes-Busdrvr/Grnds | \$13,581 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 20 51290 | Substitutes-Ttradesmen | \$22,744 | \$17,875 | \$0 | \$35,000 | \$35,000 | 0.0% |
| 20 51300 | O/T - Regular Salaries | \$181,919 | \$217,189 | \$0 | \$10,556 | \$10,556 | 0.0% |
| 20 51320 | Stipend/Addl Pay-Teacher | \$0 | \$0 | \$100,000 | \$0 | (\$100,000) | -100.0% |
| 20 51380 | O/T-Bus Driv/Trck Drv/Grnd | \$621 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 20 51390 | O/T - Tradesmen | \$0 | \$0 | \$0 | \$200,000 | \$200,000 | 0.0% |
| 20 51480 | Leave-Bus/Trck Drv/Grnd | \$0 | \$0 | \$10,556 | \$0 | (\$10,556) | -100.0% |
| 20 52110 | Teachers Retirement | \$22 | \$27 | \$0 | \$0 | \$0 | 0.0% |
| 20 52120 | Municipal Retirement | \$0 | \$18 | \$0 | \$0 | \$0 | 0.0% |
| 20 52220 | Medical | \$538,671 | \$760,673 | \$762,750 | \$754,852 | (\$7,898) | -1.0% |
| 20 52225 | Teachr Health Bene (THIS) | \$3 | \$4 | \$0 | \$0 | \$0 | 0.0% |
| 20 53001 | Budget Adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 20 53100 | Prof And Technical Serv | \$0 | \$124,127 | \$0 | \$0 | \$0 | 0.0% |
| 20 53110 | Prof Services - Administr | \$0 | \$16,721 | \$0 | \$0 | \$0 | 0.0% |
| 20 53115 | Temporary Employee Serv | \$0 | \$36,579 | \$0 | \$0 | \$0 | 0.0% |
| 20 53120 | Prf Emp Trng & Devlp Serv | \$884 | \$60 | \$0 | \$0 | \$0 | 0.0% |
| 20 53130 | Food/Processing Costs | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 20 53142 | On-Line Subscriptions | \$0 | \$4,705 | \$0 | \$0 | \$0 | 0.0% |
| 20 53160 | External Evaluation Serv | \$581 | \$139,001 | \$0 | \$0 | \$0 | 0.0% |
| 20 53190 | Othr Prof & Technical Ser | \$7,911,969 | \$8,027,487 | \$7,536,368 | \$7,976,408 | \$440,040 | 5.8% |
| 20 53191 | Arch/Engr Services | \$0 | \$3,850 | \$0 | \$0 | \$0 | \$0 |
| 20 53195 | Other Professional - Cdl | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 53210 | Sanitation Services | \$148,805 | \$298,887 | \$305,000 | \$356,695 | \$51,695 | 16.9% |
| 20 53220 | Cleaning Services | \$44,669 | \$31,117 | \$62,000 | \$20,500 | (\$41,500) | -66.9% |
| 20 53230 | Repairs & Maintenance Ser | \$1,332,869 | \$1,476,856 | \$1,234,500 | \$1,371,982 | \$137,482 | 11.1% |
| 20 53250 | Rentals | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 53260 | Inside Service | (\$742,232) | (\$12,072) | \$0 | \$0 | \$0 | \$0 |
| 20 53300 | Transportation Services | \$2,680 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 53310 | Pupil Transportation | \$0 | \$301 | \$0 | \$0 | \$0 | \$0 |
| 20 53320 | Travel | \$16,819 | \$38,604 | \$60,000 | \$55,000 | (\$5,000) | -8.3% |
| 20 53370 | Vehicle Repair & Maint | \$1,099 | \$20,931 | \$50,000 | \$54,470 | \$4,470 | 8.9% |
| 20 53410 | Telephone | \$1,685,580 | \$1,937,925 | \$2,000,000 | \$1,640,584 | (\$359,416) | -18.0% |
| 20 53420 | Postage | \$1,018 | \$4,948 | \$3,500 | \$3,000 | (\$500) | -14.3% |
| 20 53500 | Advertising | \$5,835 | \$3,589 | \$10,000 | \$5,000 | (\$5,000) | -50.0% |
| 20 53700 | Water/Sewer Services | \$582,541 | \$614,947 | \$320,774 | \$310,000 | (\$10,774) | -3.4% |
| 20 54100 | Supplies | \$1,482,481 | \$2,299,200 | \$1,213,500 | \$1,635,620 | \$422,120 | 34.8% |
| 20 54130 | Printed Forms | \$1,640 | \$1,442 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 20 OPERATIONS & MAINTENANCE FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|---------------------------|---------------------|---------------------|---------------------|-------------------------|---------------------------|--------------|
| 20 54310 | Library Book Rebinding | \$0 | \$841 | \$0 | \$0 | \$0 | 0.0% |
| 20 54610 | Fuel | \$88,661 | \$103,241 | \$130,000 | \$100,000 | (\$30,000) | -23.1% |
| 20 54650 | Natural Gas | \$1,991,476 | \$2,305,314 | \$2,201,103 | \$2,100,000 | (\$101,103) | -4.6% |
| 20 54660 | Electricity | \$2,400,052 | \$2,604,273 | \$2,925,792 | \$2,700,000 | (\$225,792) | -7.7% |
| 20 54700 | Software | \$122,607 | \$98,402 | \$36,000 | \$24,115 | (\$11,885) | -33.0% |
| 20 54930 | Tires | \$0 | \$10,259 | \$15,000 | \$15,450 | \$450 | 3.0% |
| 20 55300 | Buildings | \$2,503,607 | \$885,041 | \$550,000 | \$50,000 | (\$500,000) | -90.9% |
| 20 55400 | Site Improvement | \$2,577,605 | \$54,368 | \$725,000 | \$510,000 | (\$215,000) | -29.7% |
| 20 55500 | Equipment Oth Than Trans | \$159,247 | \$529,297 | \$384,000 | \$500,000 | \$116,000 | 30.2% |
| 20 55506 | Equipment-Computer | \$12,905 | \$112,552 | \$15,000 | \$15,000 | \$0 | 0.0% |
| 20 55550 | Accum Dep 5 Yr Cap Equip | \$0 | \$1,804 | \$0 | \$0 | \$0 | 0.0% |
| 20 56250 | Bad Debt Expense | \$0 | \$65,126 | \$0 | \$0 | \$0 | 0.0% |
| 20 56910 | Taxes | \$20,136 | \$6,689 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL EXPENDITURES | | \$75,021,371 | \$78,535,824 | \$71,843,969 | \$92,594,205 | \$20,750,236 | 28.9% |

FUND 24

| | | | | | | | |
|--------------------------------|---------------|------------------|------------------|------------------|-----------------|--------------------|---------------|
| 24 41910 | Rentals | \$650,849 | \$649,034 | \$600,000 | \$74,900 | (\$525,100) | -87.5% |
| 24 41994 | Miscellaneous | \$14,036 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| FUND 24 - TOTAL REVENUE | | \$664,885 | \$649,034 | \$600,000 | \$74,900 | (\$525,100) | -87.5% |

| | | | | | | | |
|-----------------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| 24 53001 | Budget Adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 24 53190 | Othr Prof & Technical Ser | \$56,917 | \$41,574 | \$0 | \$25,000 | \$25,000 | 0.0% |
| 24 53230 | Repairs & Maintenance Ser | \$8,766 | \$0 | \$38,173 | \$20,000 | (\$18,173) | -47.6% |
| 24 54100 | Supplies | \$15 | \$825 | \$1,500 | \$2,500 | \$1,000 | 66.7% |
| 24 54130 | Printed Forms | \$0 | \$130 | \$0 | \$0 | \$0 | 0.0% |
| 24 55300 | Buildings | \$0 | \$18,642 | \$0 | \$275,000 | \$275,000 | 0.0% |
| 24 55400 | Site Improvement | \$61,431 | \$54,517 | \$150,000 | \$35,000 | (\$115,000) | -76.7% |
| 24 55500 | Equipment Oth Than Trans | \$103,159 | \$61,210 | \$100,000 | \$25,000 | (\$75,000) | -75.0% |
| 24 56910 | Taxes | \$57,794 | \$35,687 | \$0 | \$20,000 | \$20,000 | 0.0% |
| TOTAL FUND 24 EXPENDITURES | | \$288,082 | \$212,585 | \$289,673 | \$402,500 | \$112,827 | 38.9% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
TRANSPORTATION FUND 40
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | | 16 | |
| 41 | Local | \$10,444,215 | \$10,681,404 | \$10,388,198 | \$17,748,767 | \$7,360,569 | 70.9% |
| 42 | Flow-Through | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43 | State | 15,740,258 | 13,493,180 | 12,967,953 | 12,967,953 | 0 | 0.0% |
| 44 | Federal | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$26,184,473 | \$24,174,584 | \$23,356,151 | \$30,716,720 | \$7,360,569 | 31.5% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| | | | | ORIGINAL BUDGET | | 16 | |
| 51 | Salaries | \$7,213,317 | \$7,775,883 | \$7,871,452 | \$7,713,592 | (\$157,860) | -2.0% |
| 52 | Employee Benefits | 3,784,852 | 3,919,511 | 3,468,828 | 3,724,098 | 255,270 | 7.4% |
| 53 | Purchased Services | 3,402,203 | 3,710,084 | 4,848,171 | 4,307,138 | (\$541,033) | -11.2% |
| 54 | Supplies & Materials | 3,633,888 | 3,992,646 | 4,134,700 | 3,754,698 | (\$380,002) | -9.2% |
| 55 | Capital Outlay | 377,578 | 1,180,743 | 2,302,100 | 1,602,000 | (\$700,100) | -30.4% |
| 56 | Other Objects | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 58 | Termination Benefits | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 0 | 0 | 10,000,000 | 10,000,000 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$18,411,838 | \$20,578,867 | \$22,625,251 | \$31,101,526 | \$8,476,275 | 37.5% |
| NET SURPLUS/(DEFICIT) | | \$7,772,635 | \$3,595,717 | \$730,900 | (\$384,806) | (\$1,115,706) | |
| BEGINNING FUND BALANCE | | \$1,589,185 | \$9,361,820 | \$12,957,537 | \$13,688,437 | \$730,900 | |
| ESTIMATED ENDING FUND BALANCE | | \$9,361,820 | \$12,957,537 | \$13,688,437 | \$13,303,631 | (\$384,806) | |

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | | 16 | |
| 2100 | Support Services - Pupil | \$93,295 | \$90,037 | \$7,107 | \$82,497 | \$75,390 | 1060.8% |
| 2400 | Support Serv-Schl Admin | 0 | 0 | 0 | 1,189,703 | 1,189,703 | 0.0% |
| 2500 | Support Services-Business | 18,318,543 | 20,488,830 | 22,618,144 | 19,829,326 | (\$2,788,818) | -12.3% |
| 8100 | Fund Transfer Out | 0 | 0 | 0 | 10,000,000 | 10,000,000 | 0.0% |
| TOTAL EXPENDITURES - BY FUNCTION | | \$18,411,838 | \$20,578,867 | \$22,625,251 | \$31,101,526 | \$8,476,275 | 37.5% |

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

| Object | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|-----------------------------|--------------|--------------|-----------------|------------|-------------|-------------|
| | | | | ORIGINAL BUDGET | | 16 | |
| 42 | TRS Behalf Flow Through Rev | \$0 | \$0 | \$0 | \$367,218 | \$367,218 | 0.0% |
| 52 | TRS Behalf Flow Through Exp | \$0 | \$0 | \$0 | \$367,218 | \$367,218 | 0.0% |
| Net On-Behalf Rev less Exp | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 40 - TRANSPORTATION FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|----------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| 40 41113 | Transportation Purpose Levy | \$10,415,799 | \$10,642,895 | \$10,388,198 | \$17,403,483 | \$7,015,285 | 67.5% |
| 40 41413 | Reg Tran Fees-Private Src | \$412 | \$15,914 | \$0 | \$5,000 | \$5,000 | 0.0% |
| 40 41902 | Vandalism | \$186 | \$109 | \$0 | \$340,284 | \$340,284 | 0.0% |
| 40 41994 | Miscellaneous | \$27,818 | \$22,486 | \$0 | \$0 | \$0 | 0.0% |
| 40 43500 | Transportation -Regular | \$14,300,334 | \$10,162,290 | \$11,917,370 | \$11,917,370 | \$0 | 0.0% |
| 40 43510 | Transp-Special Ed | \$1,439,924 | \$3,274,890 | \$1,050,583 | \$1,050,583 | \$0 | 0.0% |
| 40 43999 | Other State Revenue | \$0 | \$56,000 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL REVENUE | | \$26,184,473 | \$24,174,584 | \$23,356,151 | \$30,716,720 | \$7,360,569 | 31.5% |
| | | | | | | | |
| 40 51100 | Regular Salaries | \$478,909 | \$465,648 | \$408,861 | \$552,639 | \$143,778 | 35.2% |
| 40 51110 | Principal/Director | \$122,199 | \$128,947 | \$124,382 | \$570,803 | \$446,421 | 358.9% |
| 40 51111 | Assistant Principal | \$0 | \$0 | \$0 | \$412,565 | \$412,565 | 0.0% |
| 40 51112 | Dean Of Students | \$0 | \$0 | \$0 | \$81,666 | \$81,666 | 0.0% |
| 40 51120 | Teachers/Nurses | \$0 | (\$3,387) | \$0 | \$0 | \$0 | 0.0% |
| 40 51130 | Cler/Cust/Serv/Cafeteria | \$146,624 | \$144,259 | \$159,191 | \$132,764 | (\$26,427) | -16.6% |
| 40 51140 | Aides/Comm Liaisons/Bldg | \$24,757 | \$22,322 | \$0 | \$0 | \$0 | 0.0% |
| 40 51150 | Supervisors/Coordinators | \$278,409 | \$295,545 | \$1,003,547 | \$293,561 | (\$709,986) | -70.7% |
| 40 51180 | Bus Drv/Trk Drv/Grdsmn/As | \$4,736,642 | \$5,198,794 | \$4,504,709 | \$4,242,435 | (\$262,274) | -5.8% |
| 40 51181 | Bus Drv Field Trips | \$151,653 | \$201,826 | \$0 | \$0 | \$0 | 0.0% |
| 40 51190 | Tradesmen | \$860,032 | \$873,262 | \$887,413 | \$937,102 | \$49,689 | 5.6% |
| 40 51200 | Temporary Salaries | \$9,393 | \$13,846 | \$0 | \$0 | \$0 | 0.0% |
| 40 51240 | Substitutes-Para | \$901 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40 51250 | Substitute-Coordinators | \$3,765 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40 51280 | Substitutes-Busdrv/Grnds | \$99,859 | \$90,745 | \$63,669 | \$63,669 | \$0 | 0.0% |
| 40 51281 | Substitutes-Dispatcher | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40 51290 | Substitutes-Tradesmen | \$3,376 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40 51300 | O/T - Regular Salaries | \$271,061 | \$326,181 | \$0 | \$406,388 | \$406,388 | 0.0% |
| 40 51321 | Differential Pay | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40 51330 | Stipend/Add'L Pay-Clericl | \$60 | \$252 | \$0 | \$0 | \$0 | 0.0% |
| 40 51380 | O/T-Bus Driv/Trck Drv/Grnd | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40 51381 | O/T-Bus Driv field trips | \$11,712 | \$16,455 | \$0 | \$20,000 | \$20,000 | 0.0% |
| 40 51390 | O/T - Tradesmen | \$992 | \$1,188 | \$0 | \$0 | \$0 | 0.0% |
| 40 51400 | Leave-Reg Salaries | \$0 | \$0 | \$7,107 | \$0 | (\$7,107) | -100.0% |
| 40 51450 | Leave-Supv/Coordinator | \$0 | \$0 | \$46,535 | \$0 | (\$46,535) | -100.0% |
| 40 51480 | Leave-Bus/Trck Drv/Grnd | \$12,973 | \$0 | \$487,678 | \$0 | (\$487,678) | -100.0% |
| 40 51490 | Leave-Tradesman | \$0 | \$0 | \$178,360 | \$0 | (\$178,360) | -100.0% |
| 40 52110 | Teachers Retirement | \$0 | \$0 | \$0 | \$101,636 | \$101,636 | 0.0% |
| 40 52120 | Municipal Retirement | \$0 | (\$7) | \$0 | \$0 | \$0 | 0.0% |
| 40 52130 | Federal Ins Contribution | \$0 | (\$11) | \$0 | \$0 | \$0 | 0.0% |
| 40 52140 | Medicare | \$0 | \$6 | \$0 | \$0 | \$0 | 0.0% |
| 40 52165 | THIS on Behalf | \$0 | \$0 | \$0 | \$10,896 | \$10,896 | 0.0% |
| 40 52220 | Medical | \$3,784,852 | \$3,919,523 | \$3,468,828 | \$3,603,419 | \$134,591 | 3.9% |
| 40 52225 | Teachr Health Bene (THIS) | \$0 | \$0 | \$0 | \$8,147 | \$8,147 | 0.0% |
| 40 53100 | Prof And Technical Servic | \$3,425 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40 53110 | Prof Services - Administr | \$86 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40 53145 | License-Technology/Sftwre | \$0 | \$0 | \$61,818 | \$91,818 | \$30,000 | 48.5% |
| 40 53190 | Othr Prof & Technical Ser | \$45,460 | \$61,466 | \$60,500 | \$60,500 | \$0 | 0.0% |
| 40 53195 | Other Professional - Cdl | \$5,668 | \$5,086 | \$6,500 | \$6,500 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 40 - TRANSPORTATION FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|---------------------------|---------------------|---------------------|---------------------|-------------------------|---------------------------|--------------|
| 40 53220 | Cleaning Services | \$7,616 | \$8,446 | \$11,000 | \$11,000 | \$0 | 0.0% |
| 40 53230 | Repairs & Maintenance Ser | \$76,281 | \$81,788 | \$70,000 | \$415,000 | \$345,000 | 492.9% |
| 40 53260 | Inside Service | (\$1,776,329) | (\$1,934,791) | \$0 | \$0 | \$0 | 0.0% |
| 40 53300 | Transportation Services | \$0 | \$2,720 | \$200 | \$0 | (\$200) | -100.0% |
| 40 53310 | Pupil Transportation | \$4,995,723 | \$5,446,640 | \$4,585,153 | \$3,670,920 | (\$914,233) | -19.9% |
| 40 53320 | Travel | \$5,173 | \$3,844 | \$9,500 | \$12,500 | \$3,000 | 31.6% |
| 40 53340 | Wrecker Service | \$20,799 | \$21,323 | \$20,100 | \$15,500 | (\$4,600) | -22.9% |
| 40 53410 | Telephone | \$4,921 | \$5,538 | \$5,500 | \$5,500 | \$0 | 0.0% |
| 40 53420 | Postage | \$12,525 | \$8,024 | \$16,900 | \$16,900 | \$0 | 0.0% |
| 40 53500 | Advertising | \$855 | \$0 | \$1,000 | \$1,000 | \$0 | 0.0% |
| 40 54100 | Supplies | \$1,212,322 | \$1,615,273 | \$1,150,500 | \$1,273,500 | \$123,000 | 10.7% |
| 40 54130 | Printed Forms | \$6,031 | \$7,665 | \$6,500 | \$6,500 | \$0 | 0.0% |
| 40 54400 | Periodicals/Subscriptions | \$792 | \$1,374 | \$0 | \$0 | \$0 | 0.0% |
| 40 54610 | Fuel | \$2,179,720 | \$2,161,413 | \$2,363,700 | \$2,149,300 | (\$214,400) | -9.1% |
| 40 54620 | Oil | \$3,811 | \$25,333 | \$338,000 | \$158,925 | (\$179,075) | -53.0% |
| 40 54640 | Gasoline/Kerosene | \$28,770 | \$28,533 | \$32,000 | \$25,600 | (\$6,400) | -20.0% |
| 40 54930 | Tires | \$202,442 | \$153,055 | \$244,000 | \$140,873 | (\$103,127) | -42.3% |
| 40 55400 | Site Improvement | \$10,526 | \$19,269 | \$25,000 | \$20,000 | (\$5,000) | -20.0% |
| 40 55500 | Equipment Oth Than Trans | \$321,869 | \$0 | \$10,500 | \$85,000 | \$74,500 | 709.5% |
| 40 55506 | Equipment-Computer | \$8,188 | \$4,118 | \$16,600 | \$12,000 | (\$4,600) | -27.7% |
| 40 55509 | Transportation Equipment | \$28,200 | \$1,149,932 | \$2,200,000 | \$1,485,000 | (\$715,000) | -32.5% |
| 40 55600 | Construction In Progress | \$8,795 | \$7,424 | \$50,000 | \$0 | (\$50,000) | -100.0% |
| 40 56600 | Transfer To Other Funds | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40 81300 | Transfer to O & M Fund | \$0 | \$0 | \$0 | \$10,000,000 | \$10,000,000 | 0.0% |
| TOTAL EXPENDITURES | | \$18,411,838 | \$20,578,867 | \$22,625,251 | \$31,101,526 | \$8,476,275 | 37.5% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
IMRF/FICA FUNDS 50/51
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|-----------------------------------|-------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------|
| | | | | ORIGINAL BUDGET | | | |
| 41 | Local | 7,465,515 | 6,765,214 | 6,347,183 | 7,169,092 | 821,909 | 12.9% |
| TOTAL REVENUES - BY SOURCE | | \$7,465,515 | \$6,765,214 | \$6,347,183 | \$7,169,092 | \$821,909 | 12.9% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------|
| | | | | ORIGINAL BUDGET | | | |
| 52 | Employee Benefits - IMRF | \$3,150,898 | \$3,786,383 | \$4,154,146 | \$2,987,029 | (\$1,167,117) | -28.1% |
| 52 | Employee Benefits - FICA/Medicare | 3,880,346 | 4,332,951 | 5,326,608 | 4,385,850 | (940,758) | -17.7% |
| TOTAL EXPENDITURES - BY OBJECT | | \$7,031,244 | \$8,119,334 | \$9,480,754 | \$7,372,879 | (\$2,107,875) | -22.2% |

| | | | | | | |
|------------------------------|------------------|----------------------|----------------------|--------------------|----------------------|--------------|
| NET SURPLUS/(DEFICIT) | \$434,271 | (\$1,354,120) | (\$3,133,571) | (\$203,787) | (\$2,929,784) | 93.5% |
|------------------------------|------------------|----------------------|----------------------|--------------------|----------------------|--------------|

| | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|-------------------|----------------------|
| BEGINNING FUND BALANCE | \$4,440,451 | \$4,440,451 | \$3,086,331 | (\$47,240) | (\$3,133,571) |
|-------------------------------|--------------------|--------------------|--------------------|-------------------|----------------------|

| | | | | | |
|--------------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| ESTIMATED ENDING FUND BALANCE | \$4,874,722 | \$3,086,331 | (\$47,240) | (\$251,027) | (\$203,787) |
|--------------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---|---------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------|
| | | | | ORIGINAL BUDGET | | | |
| 1100 | Regular Programs | \$1,114,778 | \$1,302,436 | \$1,618,124 | \$1,317,838 | (\$300,286) | -18.6% |
| 1200 | Special Ed Programs | 1,060,316 | 1,271,923 | 1,325,364 | 1,078,838 | (246,526) | -18.6% |
| 1300 | Adult Ed | 11,928 | 9,634 | 8,032 | 805 | (7,227) | -90.0% |
| 1400 | Career & Tech | 42,095 | 59,448 | 61,352 | 67,197 | 5,845 | 9.5% |
| 1500 | Interscholastic Programs | 55,282 | 73,533 | 175,099 | 31,995 | (143,105) | -81.7% |
| 1600 | Summer Programs | 57,974 | 75,738 | 60,104 | 64,114 | 4,010 | 6.7% |
| 1700 | Drivers Ed | 2,803 | 9,487 | 1,819 | 1,966 | 147 | 8.1% |
| 1800 | Bilingual Programs | 94,063 | 117,594 | 150,874 | 134,411 | (16,464) | -10.9% |
| 1900 | Truant/Alt Ed | 29,789 | 81,046 | 86,946 | 66,578 | (20,368) | -23.4% |
| 2100 | Support Services - Pupil | 339,927 | 377,674 | 440,192 | 336,807 | (103,385) | -23.5% |
| 2200 | Support Services-Instruct | 166,265 | 169,242 | 407,319 | 185,911 | (221,408) | -54.4% |
| 2300 | Support Serv-Gen Admin | 155,930 | 181,073 | 359,293 | 165,751 | (193,542) | -53.9% |
| 2400 | Support Serv-Schl Admin | 695,761 | 777,110 | 746,423 | 715,361 | (31,062) | -4.2% |
| 2500 | Support Services-Business | 2,669,646 | 3,008,103 | 2,854,044 | 2,580,355 | (273,689) | -9.6% |
| 2600 | Support Serv-Central | 516,249 | 585,819 | 848,994 | 592,824 | (256,170) | -30.2% |
| 2900 | Support Serv - Other | 4,724 | 0 | 37,163 | 0 | (37,163) | -100.0% |
| 3000 | Community Services | 104 | 4,069 | 223,728 | 18,024 | (205,704) | -91.9% |
| 3300 | Title I-Parent Program | 0 | 0 | 56,676 | 0 | (56,676) | -100.0% |
| 3500 | Child Care Services | 13,183 | 15,129 | 14,513 | 13,604 | (909) | -6.3% |
| 3700 | Nonpublic Schl Pupil Serv | 427 | 277 | 4,694 | 502 | (4,192) | -89.3% |
| TOTAL EXPENDITURES - BY FUNCTION | | \$7,031,244 | \$8,119,334 | \$9,480,754 | \$7,372,879 | (\$2,107,875) | -22.2% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 50/51 - RETIREMENT FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|---------------------------|---------------------|---------------------|-------------------------|-------------------------|---------------------------|---------------|
| 50 41114 | Municipal Retirement Levy | \$1,717,416 | \$1,662,870 | \$1,097,501 | \$2,770,068 | \$1,672,567 | 152.4% |
| 51 41150 | FICA & Medicare Levy | \$4,493,431 | \$4,187,341 | \$3,597,063 | \$3,454,670 | (\$142,393) | -4.0% |
| 50 41230 | Corp Person Prop Replace | \$691,796 | \$915,003 | \$944,354 | \$944,354 | \$0 | 0.0% |
| 51 41230 | Corp Person Prop Replace | \$562,872 | \$0 | \$708,265 | \$0 | (\$708,265) | -100.0% |
| TOTAL REVENUE | | \$7,465,515 | \$6,765,213 | \$6,347,183 | \$7,169,092 | \$821,909 | 12.9% |
| | | | | | | | |
| 50 52120 | Municipal Retirement | \$3,150,904 | \$3,785,376 | \$4,154,146 | \$2,987,029 | (\$1,167,117) | -28.1% |
| 50 52130 | Federal Ins Contribution | \$0 | \$1,000 | \$0 | \$0 | \$0 | 0.0% |
| 51 52130 | Federal Ins Contribution | \$1,814,104 | \$2,103,406 | \$2,679,854 | \$2,008,817 | (\$671,037) | -25.0% |
| 51 52140 | Medicare | \$2,066,239 | \$2,229,544 | \$2,646,754 | \$2,377,033 | (\$269,721) | -10.2% |
| TOTAL EXPENDITURES | | \$7,031,247 | \$8,119,326 | \$9,480,754 | \$7,372,879 | (\$2,107,875) | -22.2% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
WORKING CASH FUND 70
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS | % CHG |
|-----------------------------------|-------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------|
| | | | | ORIGINAL BUDGET | BUDGET | FY 16 | |
| 41 | Local | \$1,685,872 | \$1,632,312 | \$1,813,419 | \$1,736,617 | (\$76,802) | -4.2% |
| TOTAL REVENUES - BY SOURCE | | \$1,685,872 | \$1,632,312 | \$1,813,419 | \$1,736,617 | (\$76,802) | -4.2% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS | % CHG |
|---------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| | | | | ORIGINAL BUDGET | BUDGET | FY 16 | |
| 8100 | Other Uses/Fund Transfers | \$457,098 | \$497,631 | \$747,307 | \$500,000 | (\$247,307) | -33.1% |
| TOTAL EXPENDITURES - BY OBJECT | | \$457,098 | \$497,631 | \$747,307 | \$500,000 | (\$247,307) | -33.1% |
| NET SURPLUS/(DEFICIT) | | \$1,228,774 | \$1,134,681 | \$1,066,112 | \$1,236,617 | \$170,505 | 16.0% |
| BEGINNING FUND BALANCE | | \$28,510,265 | \$28,510,265 | \$29,644,946 | \$30,711,058 | \$1,066,112 | |
| ESTIMATED ENDING FUND BALANCE | | \$29,739,039 | \$29,644,946 | \$30,711,058 | \$31,947,675 | \$1,236,617 | |

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS | % CHG |
|------|----------------------------|--------------|--------------|-----------------|-----------|-------------|--------|
| | | | | ORIGINAL BUDGET | BUDGET | FY 16 | |
| 8100 | Transfers to Various Funds | \$457,098 | \$497,631 | \$747,307 | \$500,000 | (\$247,307) | -33.1% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 70 - WORKING CASH FUND OBJECT CODE DETAIL

| Fund Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------|
| 70 41115 | Working Cash Levy | \$1,228,774 | \$1,118,411 | \$1,066,112 | \$989,310 | (\$76,802) | -7.2% |
| 70 41510 | Interest on Investments | \$457,098 | \$513,901 | \$747,307 | \$747,307 | \$0 | 0.0% |
| TOTAL REVENUE | | \$1,685,872 | \$1,632,312 | \$1,813,419 | \$1,736,617 | (\$76,802) | -4.2% |
| | | | | | | | |
| 70 56600 | Transfer To Other Funds | \$457,098 | \$497,631 | \$747,307 | \$0 | (\$747,307) | -100.0% |
| 70 81200 | Perm Transfer Working Cash Int | \$0 | \$0 | \$0 | \$500,000 | \$500,000 | 0.0% |
| TOTAL EXPENDITURES | | \$457,098 | \$497,631 | \$747,307 | \$500,000 | (\$247,307) | -33.1% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
TORT IMMUNITY FUND 80
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|-------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| | | | | ORIGINAL BUDGET | BUDGET | 16 | |
| 41 | Local | \$7,592,882 | \$6,871,140 | \$6,748,123 | \$5,935,860 | (\$812,263) | -12.0% |
| 43 | State | \$0 | \$73,913 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$7,592,882 | \$6,945,053 | \$6,748,123 | \$5,935,860 | (\$812,263) | -12.0% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---------------------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | BUDGET | 16 | |
| 51 | Salaries | \$470,230 | \$479,445 | \$488,494 | \$518,255 | \$29,761 | 6.1% |
| 52 | Employee Benefits | 96,951 | 101,695 | 95,193 | 101,022 | 5,829 | 6.1% |
| 53 | Purchased Services | 4,687,884 | 6,143,678 | 7,533,000 | 7,058,234 | (474,766) | -6.3% |
| 54 | Supplies & Materials | 0 | 3,565 | 0 | 0 | 0 | 0.0% |
| 55 | Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 56 | Other Objects | 83,178 | 45,000 | 50,000 | 30,000 | (20,000) | -40.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$5,338,243 | \$6,773,383 | \$8,166,687 | \$7,707,511 | (\$459,176) | -5.6% |

NET SURPLUS/(DEFICIT) **\$2,254,639** **\$171,670** **(\$1,418,564)** **(\$1,771,651)** **(\$353,087)** **24.9%**

BEGINNING FUND BALANCE **\$11,773,764** **\$11,773,764** **\$11,945,434** **\$10,526,870** **(\$1,418,564)**

ESTIMATED ENDING FUND BALANCE **\$14,028,403** **\$11,945,434** **\$10,526,870** **\$8,755,219** **(\$1,771,651)**

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| | | | | ORIGINAL BUDGET | BUDGET | 16 | |
| | 0 Unrestricted | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| | 1100 Regular Programs | 1,754 | 1,971 | 0 | 0 | 0 | 0.0% |
| | 1500 Interscholastic Programs | 23,398 | 32,552 | 86,000 | 70,985 | (15,015) | -17.5% |
| | 2300 Suport Serv-Gen Admin | 314,074 | 280,297 | 294,159 | 288,226 | (5,933) | -2.0% |
| | 2400 Support Serv-Schl Admin | 236,119 | 237,345 | 241,645 | 261,785 | 20,140 | 8.3% |
| | 2500 Support Services-Business | 4,758,410 | 6,208,741 | 7,535,100 | 7,076,641 | (458,459) | -6.1% |
| | 2600 Support Serv-Central | 4,488 | 12,477 | 9,783 | 9,874 | 91 | 0.9% |
| TOTAL EXPENDITURES - BY FUNCTION | | \$5,338,243 | \$6,773,383 | \$8,166,687 | \$7,707,511 | (\$459,176) | -5.6% |

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

| Object | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|-----------------------------|--------------|--------------|-----------------|------------|-------------|-------------|
| | | | | ORIGINAL BUDGET | BUDGET | 16 | |
| 42 | TRS Behalf Flow Through Rev | \$55,238 | \$73,913 | \$74,901 | \$81,660 | \$6,759 | 9.0% |
| 52 | TRS Behalf Flow Through Exp | \$55,238 | \$73,913 | \$74,901 | \$81,660 | \$6,759 | 9.0% |
| Net On-Behalf Rev less Exp | | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 80 - TORT IMMUNITY FUND OBJECT CODE DETAIL

| Fund | Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|--------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| 80 | 41120 | Tort Immunity Levy | \$7,591,066 | \$6,376,401 | \$6,748,123 | \$5,935,860 | (\$812,263) | -12.0% |
| 80 | 41515 | Interest on Tax Money | \$1 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 41950 | Refund of PY Expenditures | \$0 | \$492,607 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 41994 | Miscellaneous | \$1,816 | \$2,132 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL REVENUE | | | \$7,592,882 | \$6,871,140 | \$6,748,123 | \$5,935,860 | (\$812,263) | -12.0% |
| | | | | | | | | |
| 80 | 51100 | Regular Salaries | \$84,445 | \$86,216 | \$89,260 | \$93,677 | \$4,417 | 4.9% |
| 80 | 51110 | Principal/Director | \$379,096 | \$382,754 | \$383,757 | \$416,053 | \$32,297 | 8.4% |
| 80 | 51120 | Teachers/Nurses | \$1,382 | \$3,943 | \$3,993 | \$0 | (\$3,993) | -100.0% |
| 80 | 51130 | Cler/Cust/Serv/Cafeteria | \$2,772 | \$4,932 | \$7,146 | \$7,225 | \$78 | 1.1% |
| 80 | 51200 | Temporary Salaries | \$215 | \$0 | \$0 | \$1,300 | \$1,300 | 0.0% |
| 80 | 51210 | Sub-Principal/Director | \$0 | \$1,298 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 51220 | Substitutes-Teachers | \$0 | \$15 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 51300 | O/T - Regular Salaries | \$496 | \$199 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 51310 | O/T - Princ/Dir | \$1,772 | \$88 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 51320 | Stipend/Addl Pay-Teacher | \$59 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 51410 | Leave-Principal/Director | \$0 | \$0 | \$4,338 | \$0 | (\$4,338) | -100.0% |
| 80 | 52110 | Teachers Retirement | \$20,421 | \$20,532 | \$20,666 | \$22,600 | \$1,934 | 9.4% |
| 80 | 52130 | Federal Ins Contribution | \$0 | (\$18) | \$0 | \$0 | \$0 | 0.0% |
| 80 | 52140 | Medicare | \$0 | \$21 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 52165 | THIS on Behalf | \$1,754 | \$1,971 | \$0 | \$2,423 | \$2,423 | 0.0% |
| 80 | 52220 | Medical | \$71,644 | \$72,330 | \$73,177 | \$74,187 | \$1,010 | 1.4% |
| 80 | 52225 | Teachr Health Bene (THIS) | \$0 | \$0 | \$0 | \$1,812 | \$1,812 | 0.0% |
| 80 | 53110 | Prof Services - Administr | \$1,373,247 | \$1,110,749 | \$1,636,000 | \$1,620,985 | (\$15,015) | -0.9% |
| 80 | 53180 | Legal Services | \$0 | \$0 | \$5,000 | \$5,000 | \$0 | 0.0% |
| 80 | 53190 | Othr Prof & Technical Ser | \$998,537 | \$1,106,335 | \$1,450,000 | \$1,390,249 | (\$59,751) | -4.1% |
| 80 | 53230 | Repairs & Maintenance Ser | \$0 | \$29,791 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 53320 | Travel | \$0 | \$0 | \$2,000 | \$2,000 | \$0 | 0.0% |
| 80 | 53410 | Telephone | \$1,620 | \$1,214 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 53830 | Workers Comp | \$230,812 | \$1,707,732 | \$2,000,000 | \$1,800,000 | (\$200,000) | -10.0% |
| 80 | 53840 | Liability Insurance | \$1,750,675 | \$1,642,189 | \$2,000,000 | \$1,800,000 | (\$200,000) | -10.0% |
| 80 | 53841 | Self Insur Claims | \$23,016 | \$44,739 | \$60,000 | \$60,000 | \$0 | 0.0% |
| 80 | 53860 | Burglary And Robbery Insu | \$75,743 | \$80,839 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 53870 | Treasurer Bond | \$0 | \$0 | \$30,000 | \$30,000 | \$0 | 0.0% |
| 80 | 53890 | Unemployment Insurance | \$234,236 | \$351,803 | \$350,000 | \$350,000 | \$0 | 0.0% |
| 80 | 54100 | Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 54640 | Gasoline/Kerosene | \$0 | \$3,565 | \$0 | \$0 | \$0 | 0.0% |
| 80 | 56500 | Judgements | \$83,178 | \$45,000 | \$50,000 | \$30,000 | (\$20,000) | -40.0% |
| TOTAL EXPENDITURES | | | \$5,335,117 | \$6,698,235 | \$8,165,337 | \$7,707,511 | (\$457,826) | -5.6% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS REVENUE SOURCE CODE DETAIL
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Source | Source description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 Actuals 5-9-15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|--------|-----------------------------|--------------|--------------|--------------|-------------------------|-----------------|-------------------|---------|
| 40074 | Gate-Boys Basketball | \$14,727 | \$11,113 | \$11,082 | \$12,952 | \$9,298 | (\$1,784) | -16.1% |
| 40075 | Gate-Girls Basketball | \$1,691 | \$2,343 | \$2,342 | \$1,747 | \$1,689 | (\$653) | -27.9% |
| 40078 | Gate-Football | \$26,936 | \$24,431 | \$22,712 | \$23,757 | \$23,633 | \$921 | 4.1% |
| 40081 | Gate-Boys Soccer | \$532 | \$818 | \$818 | \$1,009 | \$852 | \$34 | 4.2% |
| 40082 | Gate-Girls Soccer | \$180 | \$0 | \$0 | \$483 | \$0 | \$0 | 0.0% |
| 40084 | Gate-Boys Swimming | \$526 | \$210 | \$200 | \$622 | \$137 | (\$63) | -31.5% |
| 40085 | Gate-Girls Swimming | \$363 | \$436 | \$1,916 | \$636 | \$996 | (\$920) | -48.0% |
| 40088 | Gate-Boys Track | \$0 | \$0 | \$0 | \$317 | \$0 | \$0 | 0.0% |
| 40089 | Gate-Girls Track | \$0 | \$807 | \$0 | \$470 | \$0 | \$0 | 0.0% |
| 40090 | Gate-Girls Volleyball | \$4,015 | \$4,917 | \$5,616 | \$3,158 | \$4,564 | (\$1,052) | -18.7% |
| 40091 | Gate-Wrestling | \$636 | \$314 | \$314 | \$399 | \$266 | (\$48) | -15.3% |
| 40092 | Part Fees-General | \$6,770 | \$5,140 | \$0 | \$746 | \$0 | \$0 | 0.0% |
| 40093 | Part Fees-Baseball | \$7,950 | \$9,000 | \$0 | \$0 | \$3,000 | \$3,000 | 0.0% |
| 40094 | Part Fees- B Basketball | \$4,525 | \$4,225 | \$0 | \$4,958 | \$1,408 | \$1,408 | 0.0% |
| 40095 | Part Fees-G Basketball | \$4,125 | \$3,225 | \$1,321 | \$3,672 | \$1,515 | \$194 | 14.7% |
| 40096 | Part Fees-Cheerleading | \$4,080 | \$3,380 | \$3,230 | \$3,360 | \$3,163 | (\$67) | -2.1% |
| 40097 | Part Fees-Chess | \$0 | \$0 | \$0 | \$600 | \$0 | \$0 | 0.0% |
| 40098 | Part Fees B Cross Cntry | \$2,500 | \$3,555 | \$3,555 | \$4,150 | \$3,720 | \$165 | 4.6% |
| 40099 | Part Fees-G Cross Cntry | \$1,800 | \$1,950 | \$1,950 | \$3,500 | \$2,466 | \$516 | 26.5% |
| 40101 | Part Fees-Football | \$9,900 | \$11,492 | \$11,300 | \$13,550 | \$12,113 | \$813 | 7.2% |
| 40104 | Part Fees-Boys Soccer | \$3,500 | \$4,100 | \$4,100 | \$6,650 | \$4,950 | \$850 | 20.7% |
| 40105 | Part Fees-Girls Soccer | \$4,500 | \$5,200 | \$4,500 | \$0 | \$3,233 | (\$1,267) | -28.2% |
| 40106 | Part Fees-Softball | \$6,200 | \$7,850 | \$6,200 | \$700 | \$4,916 | (\$1,284) | -20.7% |
| 40107 | Part Fees-Boys Swimming | \$6,800 | \$4,770 | \$6,800 | \$5,000 | \$3,856 | (\$2,944) | -43.3% |
| 40108 | Part Fees-Girls Swimming | \$3,700 | \$5,800 | \$5,800 | \$6,350 | \$5,983 | \$183 | 3.2% |
| 40109 | Part Fees-Boys Tennis | \$3,650 | \$3,150 | \$3,650 | \$0 | \$2,267 | (\$1,383) | -37.9% |
| 40110 | Part Fees-Girls Tennis | \$4,700 | \$5,100 | \$5,100 | \$4,650 | \$4,983 | (\$117) | -2.3% |
| 40111 | Part Fees-Boys Track | \$3,300 | \$3,747 | \$3,300 | \$0 | \$2,349 | (\$951) | -28.8% |
| 40112 | Part Fees-Girls Track | \$2,550 | \$3,250 | \$2,550 | \$0 | \$1,933 | (\$617) | -24.2% |
| 40113 | Part Fees-Girls Volleyball | \$6,600 | \$7,750 | \$6,684 | \$7,950 | \$7,427 | \$743 | 11.1% |
| 40114 | Part Fees-Wrestling | \$3,220 | \$3,025 | \$3,220 | \$3,500 | \$2,081 | (\$1,139) | -35.4% |
| 40116 | Part Fees-Boys Volleyball | \$0 | \$1,300 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40215 | Part Fees Poms | \$2,260 | \$1,740 | \$1,740 | \$690 | \$1,390 | (\$350) | -20.1% |
| 40216 | Part Fees Competitive Dance | \$0 | \$0 | \$0 | \$1,606 | \$0 | \$0 | 0.0% |
| 40217 | Student Activity Fund | \$160 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 40252 | Part Fee -Scholastic Bowl | \$3,200 | \$1,850 | \$0 | \$2,500 | \$617 | \$617 | 0.0% |
| 41110 | Educational Purpose Levy | \$86,411,187 | \$81,158,256 | \$84,546,489 | \$43,343,014 | \$79,144,805 | (\$5,401,684) | -6.4% |
| 41111 | Current Yr Levy (Genl) | \$15,857,709 | \$16,774,694 | \$15,991,684 | \$8,121,985 | \$14,839,649 | (\$1,152,035) | -7.2% |
| 41113 | Transportation Purpose Levy | \$10,415,799 | \$10,642,895 | \$10,388,198 | \$4,939,068 | \$17,403,483 | \$7,015,285 | 67.5% |
| 41114 | Municipal Retirement Levy | \$1,717,416 | \$1,662,870 | \$1,097,501 | \$388,967 | \$2,770,068 | \$1,672,567 | 152.4% |
| 41115 | Working Cash Levy | \$1,228,774 | \$1,118,411 | \$1,066,112 | \$542,282 | \$989,310 | (\$76,802) | -7.2% |
| 41120 | Tort Immunity Levy | \$7,591,066 | \$6,376,401 | \$6,748,123 | \$3,071,655 | \$5,935,860 | (\$812,263) | -12.0% |
| 41140 | Special Education Levy | \$18,863,608 | \$17,740,608 | \$17,057,796 | \$8,689,757 | \$15,828,959 | (\$1,228,837) | -7.2% |
| 41150 | FICA & Medicare Levy | \$4,493,431 | \$4,187,341 | \$3,597,063 | \$1,901,260 | \$3,454,670 | (\$142,393) | -4.0% |
| 41230 | Corp Person Prop Replace | \$18,915,612 | \$22,762,158 | \$20,539,700 | \$15,964,769 | \$20,539,700 | \$0 | 0.0% |
| 41311 | Reg Tuit Frm Pupil/Parent | \$426,421 | \$440,699 | \$425,000 | \$368,660 | \$425,000 | \$0 | 0.0% |
| 41312 | Reg Tuit Frm Other LEA | \$334,851 | \$329,832 | \$325,000 | \$162,551 | \$331,032 | \$6,032 | 1.9% |
| 41313 | Reg Tuit Frm Oth SrCs | \$0 | \$0 | \$0 | \$8,770 | \$0 | \$0 | 0.0% |
| 41314 | Dual Credit Revenue | \$51,354 | \$61 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41320 | CEANCI - Advance Now | \$0 | \$1,139 | \$0 | \$626 | \$0 | \$0 | 0.0% |
| 41321 | Sumsch Tuit-Pupil/Parent | \$47,868 | \$58,155 | \$60,000 | \$21,943 | \$58,155 | (\$1,845) | -3.1% |
| 41326 | Smr Schl Sped-Tuition | \$62,098 | \$1,779,114 | \$40,000 | \$1,550,411 | \$0 | (\$40,000) | -100.0% |
| 41342 | Spec Ed Tuit Frm Oth LEA | \$1,822,042 | \$58,314 | \$2,500,000 | (\$43,280) | \$1,837,427 | (\$662,573) | -26.5% |
| 41351 | Adlt Tuit Fr Pupil/Parents | \$37,725 | \$27,875 | \$0 | \$56,922 | \$27,875 | \$27,875 | 0.0% |
| 41413 | Reg Tran Fees-Private Src | \$412 | \$15,914 | \$0 | \$27,125 | \$5,000 | \$5,000 | 0.0% |
| 41510 | Interest on Investments | \$457,098 | \$513,901 | \$747,307 | \$509,951 | \$747,307 | \$0 | 0.0% |
| 41515 | Interest on Tax Money | \$6 | \$0 | \$50,000 | \$3 | \$8,193 | (\$41,807) | -83.6% |
| 41611 | Sales To Pupil -Lunch | \$51,804 | \$344 | \$300,000 | \$0 | \$344 | (\$299,656) | -99.9% |
| 41612 | Sales To Pupil -Breakfast | \$1,850 | \$49,624 | \$200,000 | \$30,301 | \$49,626 | (\$150,374) | -75.2% |
| 41613 | Sales To Pupil-Ala Carte | \$470,525 | \$391,997 | \$850,000 | \$432,852 | \$392,003 | (\$457,997) | -53.9% |
| 41614 | Sales To Pupil -Prepay | \$923,721 | \$862,380 | \$165,000 | \$698,635 | \$862,380 | \$697,380 | 422.7% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS REVENUE SOURCE CODE DETAIL
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Source | Source description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 Actuals 5-9-15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|--------|-----------------------------|--------------|--------------|--------------|-------------------------|-----------------|-------------------|----------|
| 41616 | Vending Machine Comm | \$1,862 | \$0 | \$5,000 | \$0 | \$0 | (\$5,000) | -100.0% |
| 41620 | Sales to Adult-Reg | \$0 | \$0 | \$7,000 | \$0 | \$0 | (\$7,000) | -100.0% |
| 41621 | Sales to Adult-Breakfast | \$3,538 | \$13,232 | \$0 | \$13,615 | \$13,374 | \$13,374 | 0.0% |
| 41622 | Sales to Adult-Ala Carte | \$27,313 | \$140 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41690 | Other Food Service-Catering | \$6,155 | \$11,076 | \$6,000 | \$6,741 | \$6,000 | \$0 | 0.0% |
| 41695 | Food Serv Over/Short | \$1,965 | \$2,643 | \$0 | \$3,143 | \$0 | \$0 | 0.0% |
| 41711 | AdmisAthl(Gate&SeaPass) | \$1,925 | \$1,020 | \$0 | \$1,440 | \$0 | \$0 | 0.0% |
| 41712 | Partic Fees -Athletic | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41902 | Vandalism | \$2,608 | \$2,587 | \$1,000 | (\$2,076) | \$342,871 | \$341,871 | 34187.1% |
| 41910 | Rentals | \$655,745 | \$653,522 | \$600,000 | \$552,265 | \$92,488 | (\$507,512) | -84.6% |
| 41911 | Building Rentals | \$27,124 | \$114,955 | \$10,000 | \$95,923 | \$114,955 | \$104,955 | 1049.6% |
| 41920 | NIU | \$920 | \$2,183 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41921 | Opening Doors Program | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41922 | Project Lead the Way | \$0 | \$0 | \$0 | \$6,361 | \$30,000 | \$30,000 | 0.0% |
| 41923 | Community Foundation Grant | \$19,951 | \$5,412 | \$0 | \$46,353 | \$0 | \$0 | 0.0% |
| 41924 | Lowe's Grant | \$2,353 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41926 | Goldman Sachs Philanthropy | \$5,201 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41950 | Refund of PY Expenditures | \$0 | \$492,607 | \$0 | \$2,250 | \$0 | \$0 | 0.0% |
| 41970 | Drivers Education Fees | \$4,750 | \$43,390 | \$15,000 | (\$8,057) | \$30,305 | \$15,305 | 102.0% |
| 41971 | Driver Ed Lab Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41993 | ePayables Rebate | \$0 | \$41,642 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41994 | Miscellaneous | \$2,834,973 | \$1,695,391 | \$2,198,752 | \$2,580,552 | \$1,868,752 | (\$330,000) | -15.0% |
| 41995 | Project Lead | \$0 | \$0 | \$105,000 | \$0 | \$0 | (\$105,000) | -100.0% |
| 41996 | Youth Court | \$0 | \$0 | \$32,000 | \$0 | \$0 | (\$32,000) | -100.0% |
| 41997 | Differential Pd By School | \$0 | \$5,241 | \$0 | \$0 | \$5,241 | \$5,241 | 0.0% |
| 42100 | Flw-Thr Rev Fr State Srce | \$21,628 | \$0 | \$0 | \$688 | \$19,989 | \$19,989 | 0.0% |
| 42102 | St Flw-Thru Construction | \$0 | \$500,000 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 42213 | JTPA-Work Exp&Career Expl | \$54,723 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 42215 | STEP | \$26,603 | \$26,603 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 42216 | NIU Project Pals | \$155,764 | \$131,011 | \$0 | \$42,815 | \$94,000 | \$94,000 | 0.0% |
| 42732 | Illinois Arts Council Grt | \$0 | \$7,500 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 43001 | General State Aid Sec18-8 | \$85,015,862 | \$90,293,429 | \$97,783,740 | \$79,969,534 | \$103,016,145 | \$5,232,405 | 5.4% |
| 43100 | Spec Ed Priv Fac Tuit | \$2,638,746 | \$2,385,046 | \$2,300,000 | \$2,866,014 | \$2,300,000 | \$0 | 0.0% |
| 43105 | Spec Ed -Extraordinary | \$5,031,862 | \$3,828,032 | \$3,500,000 | \$3,853,637 | \$3,500,000 | \$0 | 0.0% |
| 43110 | Spec Ed -Personnel | \$5,943,194 | \$5,258,074 | \$5,000,000 | \$5,692,784 | \$5,000,000 | \$0 | 0.0% |
| 43120 | Spec Ed-Orphan-Individl | \$1,965,041 | \$1,831,509 | \$1,800,000 | \$1,251,455 | \$1,800,000 | \$0 | 0.0% |
| 43130 | Spec Ed-Orphan-Sum Indiv | \$261,342 | \$253,747 | \$200,000 | \$104,961 | \$200,000 | \$0 | 0.0% |
| 43145 | Spec Ed-Summer School | \$195,485 | \$163,164 | \$160,000 | \$156,419 | \$160,000 | \$0 | 0.0% |
| 43162 | DCEO Grant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 43215 | Voc Ed -Formula | \$0 | \$0 | \$60,000 | \$0 | \$0 | (\$60,000) | -100.0% |
| 43275 | Voc EdElem Career Dev Pr | \$0 | \$48,670 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 43276 | Voc Ed HS Career Dev Pr | \$62,280 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 43305 | Bilingual TBE/TPI Grant | \$1,025,229 | \$843,868 | \$1,300,000 | \$247,405 | \$1,511,377 | \$211,377 | 16.3% |
| 43360 | State Free Lunch | \$250,225 | \$189,200 | \$340,000 | \$75,391 | \$200,000 | (\$140,000) | -41.2% |
| 43370 | Driver Education | \$44,804 | \$120,979 | \$40,000 | \$153,014 | \$84,546 | \$44,546 | 111.4% |
| 43400 | Adlt Ed State 3-1 | \$114,481 | \$139,688 | \$120,000 | \$45,488 | \$121,897 | \$1,897 | 1.6% |
| 43401 | Adult Educ-Performance | \$167,842 | \$172,237 | \$150,000 | \$4,201 | \$162,260 | \$12,260 | 8.2% |
| 43410 | Adlt Ed-Public Assistan | \$545,259 | \$462,350 | \$200,000 | \$245,949 | \$454,692 | \$254,692 | 127.3% |
| 43500 | Transportation -Regular | \$14,300,334 | \$10,162,290 | \$11,917,370 | \$10,039,736 | \$11,917,370 | \$0 | 0.0% |
| 43505 | Transportation-Vocational | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 43510 | Transp-Special Ed | \$1,439,924 | \$3,274,890 | \$1,050,583 | \$3,490,788 | \$1,050,583 | \$0 | 0.0% |
| 43695 | Truant Alt/Optional Ed | \$221,091 | \$210,389 | \$217,000 | \$137,254 | \$210,389 | (\$6,611) | -3.0% |
| 43700 | ErlY Chldhd-PrevInitiat | \$700,515 | \$640,121 | \$612,000 | \$2,453,596 | \$638,313 | \$26,313 | 4.3% |
| 43705 | ErlY Chlhd-StPresch@Risk | \$8,033,168 | \$8,499,171 | \$8,500,000 | \$3,125,917 | \$8,133,558 | (\$366,442) | -4.3% |
| 43950 | Orphanage Tuition 18-3 | \$726,543 | \$196,995 | \$500,000 | \$380,190 | \$500,000 | \$0 | 0.0% |
| 43961 | Advanced Placement Grant | \$2,679 | \$57,463 | \$50,000 | \$29,375 | \$47,546 | (\$2,454) | -4.9% |
| 43991 | ISBE School Maintenance Grt | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 43998 | State on Behalf Pmts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 43999 | Other State Revenue | \$0 | \$93,178 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 44001 | Federal Impact Aid | \$23,659 | \$17,688 | \$0 | \$1,357 | \$0 | \$0 | 0.0% |
| 44125 | Rockford Arts Infusion | \$0 | \$124,651 | \$325,000 | \$79,133 | \$0 | (\$325,000) | -100.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS REVENUE SOURCE CODE DETAIL
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Source | Source description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 Actuals 5-9-15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|--|--------------------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|---------------------|-------------|
| 44190 | MIECHVP Grant | \$94,199 | \$94,207 | \$94,000 | \$65,548 | \$94,000 | \$0 | 0.0% |
| 44210 | Natl Sch Lunch Program | \$7,929,628 | \$7,928,623 | \$8,000,000 | \$6,269,542 | \$8,000,000 | \$0 | 0.0% |
| 44220 | School Breakfast Program | \$1,576,878 | \$1,589,348 | \$1,800,000 | \$1,356,947 | \$1,600,000 | (\$200,000) | -11.1% |
| 44225 | SS Lunch Program | \$143,664 | \$130,614 | \$0 | \$133,303 | \$0 | \$0 | 0.0% |
| 44226 | Child & Adult Care Pgm | \$8,832 | \$7,423 | \$7,000 | \$2,248 | \$0 | (\$7,000) | -100.0% |
| 44241 | Fresh Fruit & Veg Grant | \$34,012 | \$18,842 | \$35,000 | \$22,297 | \$0 | (\$35,000) | -100.0% |
| 44250 | Commodity Credit | \$766,424 | \$807,528 | \$700,000 | \$0 | \$700,000 | \$0 | 0.0% |
| 44300 | ESEA-Ch1-Low Income | \$18,728,295 | \$15,722,634 | \$14,000,000 | \$7,871,408 | \$13,690,404 | (\$309,596) | -2.2% |
| 44331 | Title I Sch Imp ROE | \$30,601 | \$71,139 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 44335 | Even Start Fam Lit Grant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 44391 | ROTC | \$54,038 | \$76,389 | \$70,000 | \$46,606 | \$70,000 | \$0 | 0.0% |
| 44421 | Title IV, Part B 21St Cent | \$0 | \$0 | \$0 | \$64,842 | \$540,000 | \$540,000 | 0.0% |
| 44422 | ISBE 21St Century 4421-04 | \$0 | \$0 | \$0 | \$0 | \$535,112 | \$535,112 | 0.0% |
| 44423 | ISBE 21St Century 4421-05 | \$0 | \$0 | \$0 | \$0 | \$538,716 | \$538,716 | 0.0% |
| 44424 | ISBE 21St Century 4421-07 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 44425 | ISBE 21St Century 4421-08 | \$13,540 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 44426 | 21St Century 4421-10A | \$241,661 | \$145,568 | \$0 | \$205,657 | \$0 | \$0 | 0.0% |
| 44427 | 21St Century 4421-10B | \$785,075 | \$678,718 | \$0 | \$24,327 | \$0 | \$0 | 0.0% |
| 44428 | 21St Century 4421-21 | \$556,908 | \$493,024 | \$0 | \$20,574 | \$0 | \$0 | 0.0% |
| 44429 | 21St Century 4421-22 | \$447,561 | \$394,592 | \$0 | \$19,768 | \$0 | \$0 | 0.0% |
| 44430 | 21St Century IMSA | \$8,658 | \$0 | \$8,659 | \$0 | \$0 | (\$8,659) | -100.0% |
| 44490 | School Based Health Center | \$0 | \$0 | \$0 | \$500,000 | \$0 | \$0 | 0.0% |
| 44491 | We Choose Health Grant | \$0 | \$26,614 | \$0 | \$3,781 | \$0 | \$0 | 0.0% |
| 44505 | JTPA-Work Exp & Career Grant | \$0 | \$0 | \$25,000 | \$0 | \$0 | (\$25,000) | -100.0% |
| 44600 | Fed Sp EdPre Sch Flw Thr | \$242,562 | \$220,980 | \$290,000 | \$93,510 | \$283,560 | (\$6,440) | -2.2% |
| 44620 | Fed-Sp Ed IDEA-Flw Thrh | \$6,965,984 | \$6,686,621 | \$7,000,000 | \$3,474,894 | \$9,099,075 | \$2,099,075 | 30.0% |
| 44625 | Fed Sped IDEA Room/Board | \$746,101 | \$429,513 | \$650,000 | \$447,170 | \$650,000 | \$0 | 0.0% |
| 44800 | Fed-Adlt Ed -Basic | \$109,855 | \$125,183 | \$120,000 | \$31,755 | \$108,416 | (\$11,584) | -9.7% |
| 44880 | ARRA - ED JOBS FUND PRGM | \$114,337 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 44909 | Title III-LIPLEPS | \$521,334 | \$476,735 | \$350,000 | \$237,752 | \$387,612 | \$37,612 | 10.7% |
| 44920 | Mckin Ed-Homeless Childrn | \$57,238 | \$37,270 | \$53,000 | \$14,419 | \$36,132 | (\$16,868) | -31.8% |
| 44932 | Title II-Teacher Qlty | \$1,370,185 | \$1,592,409 | \$1,670,000 | \$886,014 | \$1,552,669 | (\$117,331) | -7.0% |
| 44951 | DORS-Step | \$0 | \$0 | \$25,000 | \$0 | \$25,000 | \$0 | 0.0% |
| 44967 | DOE TAH Freedom Grant | \$348,014 | \$12,436 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 44991 | Medicaid-Outreach | \$790,955 | \$761,988 | \$775,000 | \$259,371 | \$775,000 | \$0 | 0.0% |
| 44992 | Medicaid-Fee For Service | \$2,201,384 | \$2,962,071 | \$2,000,000 | \$482,490 | \$2,000,000 | \$0 | 0.0% |
| 44993 | EC Grant | \$0 | \$0 | \$0 | \$0 | \$1,152,658 | \$1,152,658 | 0.0% |
| 44999 | Title III-Capacity Bldg | \$0 | \$0 | \$0 | \$8,515 | \$0 | \$0 | 0.0% |
| 71200 | Transfer From Oth Funds | \$0 | \$0 | \$0 | \$0 | \$500,000 | \$500,000 | 0.0% |
| 71300 | Permanent Transfer Among Funds | \$0 | \$0 | \$0 | \$0 | \$10,000,000 | \$10,000,000 | 0.0% |
| TOTAL OPERATING REVENUE BY SOURCE | | \$347,780,562 | \$341,608,424 | \$343,593,077 | \$231,196,258 | \$361,730,656 | \$18,137,579 | 5.3% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS EXPENDITURE OBJECT CODE DETAIL
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|--------|------------------------------|--------------|--------------|--------------|-----------------|-------------------|---------|
| 51000 | Salaries | \$0 | \$46,718 | \$0 | \$18,153,669 | \$18,153,669 | 0.0% |
| 51100 | Regular Salaries | 6,993,198 | 8,554,564 | 9,292,272 | 6,843,407 | (2,448,865) | -26.4% |
| 51110 | Principal/Director | 7,729,600 | 7,746,489 | 8,332,279 | 8,363,731 | 31,452 | 0.4% |
| 51111 | Assistant Principal | 4,891,019 | 4,725,242 | 4,040,177 | 5,157,362 | 1,117,185 | 27.7% |
| 51112 | Dean Of Students | 175,637 | 836,664 | 585,668 | 1,208,432 | 622,764 | 106.3% |
| 51120 | Teachers/Nurses | 118,005,163 | 120,570,506 | 124,303,524 | 114,755,131 | (9,548,393) | -7.7% |
| 51130 | Cler/Cust/Serv/Cafeteria | 7,205,684 | 7,764,038 | 7,661,707 | 6,147,855 | (1,513,852) | -19.8% |
| 51140 | Aides/Comm Liaisons/Bldg | 7,541,012 | 9,054,213 | 8,245,011 | 5,578,685 | (2,666,326) | -32.3% |
| 51150 | Supervisors/Coordinators | 1,776,620 | 1,959,366 | 2,702,209 | 1,401,794 | (1,300,415) | -48.1% |
| 51180 | Bus Drv/Trk Drv/Grdsmn/As | 5,454,223 | 6,013,801 | 5,109,331 | 4,964,067 | (145,264) | -2.8% |
| 51181 | Bus Drv Field Trips | 151,653 | 201,826 | 0 | 0 | 0 | 0.0% |
| 51190 | Tradesmen | 2,302,306 | 2,771,288 | 2,878,832 | 3,201,992 | 323,160 | 11.2% |
| 51200 | Temporary Salaries | 274,823 | 425,016 | 61,020 | 428,300 | 367,280 | 601.9% |
| 51210 | Sub-Principal/Director | 207,769 | 182,862 | 0 | 200,000 | 200,000 | 0.0% |
| 51211 | Substitute-Asst Principal | 0 | 19,244 | 0 | 0 | 0 | 0.0% |
| 51220 | Substitutes-Teachers | 1,877,523 | 2,258,573 | 2,111,342 | 2,150,000 | 38,658 | 1.8% |
| 51222 | In-House Subs | 0 | 503 | 0 | 0 | 0 | 0.0% |
| 51230 | Substitutes-Clerical | 266,738 | 366,336 | 87,439 | 180,484 | 93,045 | 106.4% |
| 51240 | Substitutes-Para | 91,524 | 120,561 | 111,000 | 126,000 | 15,000 | 13.5% |
| 51250 | Substitute-Coordinators | 4,272 | 0 | 0 | 0 | 0 | 0.0% |
| 51280 | Substitutes-Busdrv/Grnds | 113,440 | 90,745 | 63,669 | 63,669 | 0 | 0.0% |
| 51281 | Substitutes-Dispatcher | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 51290 | Substitutes-Tradesmen | 28,904 | 19,079 | 0 | 45,000 | 45,000 | 0.0% |
| 51300 | O/T - Regular Salaries | 674,682 | 813,046 | 0 | 731,099 | 731,099 | 0.0% |
| 51310 | O/T - Princ/Dir | 28,110 | 14,269 | 0 | 25,000 | 25,000 | 0.0% |
| 51311 | O/T - Asst Principal | 7,098 | 5,301 | 0 | 12,840 | 12,840 | 0.0% |
| 51320 | Stipend/Addl Pay-Teacher | 2,648,337 | 2,743,582 | 4,683,487 | 629,000 | (4,054,487) | -86.6% |
| 51321 | Differential Pay | 1,280,277 | 1,377,116 | 2,157,952 | 1,375,000 | (782,952) | -36.3% |
| 51322 | Stipend/Addl Pay-TeacherSmr | 1,171 | 35,104 | 0 | 0 | 0 | 0.0% |
| 51323 | Stipend/Addl Pay-TeacherOthr | 41,310 | 0 | 0 | 0 | 0 | 0.0% |
| 51330 | Stipend/Add'L Pay-Clericl | 9,473 | 19,738 | 0 | 0 | 0 | 0.0% |
| 51340 | Stipend/Add'L Pay-Para | 106,745 | 13,142 | 0 | 0 | 0 | 0.0% |
| 51350 | O/T-Supb/Coord | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 51351 | Addl Pay Diff Supb/Coord | 1,737 | 1,940 | 0 | 0 | 0 | 0.0% |
| 51380 | O/T-Bus Driv/Trck Drv/Grnd | 2,483 | 0 | 0 | 0 | 0 | 0.0% |
| 51381 | O/T-Bus Driv field trips | 11,712 | 16,455 | 0 | 20,000 | 20,000 | 0.0% |
| 51390 | O/T - Tradesmen | 992 | 1,188 | 0 | 200,000 | 200,000 | 0.0% |
| 51400 | Leave-Reg Salaries | 0 | 3,209 | 7,107 | 0 | (7,107) | -100.0% |
| 51410 | Leave-Principal/Director | 0 | 0 | 13,014 | 0 | (13,014) | -100.0% |
| 51411 | Leave-Asst Principal | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 51420 | Leave-Teacher/Nurses | 22,546 | 95,855 | 538,191 | 150,000 | (388,191) | -72.1% |
| 51430 | Leave-Cler/Cust/Serv/Caf | 3,039 | 2,999 | 149,005 | 0 | (149,005) | -100.0% |
| 51440 | Leave-Aides/Comm Lias/Bld | 437 | 18,577 | 122,933 | 0 | (122,933) | -100.0% |
| 51450 | Leave-Supv/Coordinator | 0 | 0 | 46,535 | 0 | (46,535) | -100.0% |
| 51480 | Leave-Bus/Trck Drv/Grnd | 12,973 | 0 | 529,902 | 0 | (529,902) | -100.0% |
| 51490 | Leave-Tradesman | 0 | 0 | 178,360 | 0 | (178,360) | -100.0% |
| 51520 | WC Teachers/Nurses | 1,960 | 0 | 0 | 0 | 0 | 0.0% |
| 51530 | WC Clerk/Cust/Serv/Cafeteria | 5,780 | 0 | 0 | 0 | 0 | 0.0% |
| 51580 | WC Bus/Trk/Drv/Grnds | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 51590 | WC Tradesman | 13 | 0 | 0 | 0 | 0 | 0.0% |
| 52000 | Benefits | 5,773 | 18,667 | 0 | 11,539,058 | 11,539,058 | 0.0% |
| 52110 | Teachers Retirement | 16,362,753 | 17,179,107 | 15,777,966 | 14,382,961 | (1,395,005) | -8.8% |
| 52120 | Municipal Retirement | 3,689,290 | 4,346,445 | 4,154,146 | 2,992,044 | (1,162,102) | -28.0% |
| 52130 | Federal Ins Contribution | 2,127,101 | 2,421,656 | 2,679,848 | 2,012,497 | (667,351) | -24.9% |
| 52140 | Medicare | 2,289,104 | 2,466,987 | 2,646,760 | 2,379,985 | (266,775) | -10.1% |
| 52150 | TRS Early Retirement | 648,983 | 106,739 | 0 | 0 | 0 | 0.0% |
| 52155 | THIS on Behalf | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 52160 | Retirement Benefits | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 52162 | Retiree Retirement Benefits | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 52165 | THIS on Behalf | 1,327,293 | 1,444,414 | 0 | 1,548,140 | 1,548,140 | 0.0% |
| 52210 | Life | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 52220 | Medical | 41,059,712 | 43,761,424 | 46,668,917 | 41,923,150 | (4,745,767) | -10.2% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS EXPENDITURE OBJECT CODE DETAIL
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|--------|--------------------------------|--------------|--------------|--------------|-----------------|-------------------|---------|
| 52225 | Teachr Health Bene (THIS) | 2,217,445 | 2,341,354 | 1,031,271 | 1,160,813 | 129,542 | 12.6% |
| 52230 | Dental | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 52250 | Ltd Insurance | 237,392 | 175,339 | 0 | 0 | 0 | 0.0% |
| 52300 | Tuition-Reim | 300 | 3,000 | 75,000 | 75,000 | 0 | 0.0% |
| 53000 | Purchased Services | 0 | 29,446 | 522,900 | 6,905,005 | 6,382,105 | 1220.5% |
| 53001 | Budget Adjustment | 0 | 0 | 0 | (70,000) | (70,000) | 0.0% |
| 53100 | Prof And Technical Servc | 660,046 | 763,878 | 477,403 | 1,168,975 | 691,572 | 144.9% |
| 53110 | Prof Services - Administr | 1,532,104 | 1,405,553 | 1,803,000 | 1,759,785 | (43,215) | -2.4% |
| 53115 | Temporary Employee Serv | 365,615 | 407,298 | 165,000 | 317,211 | 152,211 | 92.2% |
| 53120 | Prf Emp Trng & Devlp Serv | 1,871,564 | 1,666,369 | 766,950 | 920,034 | 153,084 | 20.0% |
| 53130 | Food/Processing Costs | 470 | 0 | 0 | 0 | 0 | 0.0% |
| 53140 | Prof Services - Instructi | 919,395 | 1,233,841 | 5,553,787 | 564,450 | (4,989,337) | -89.8% |
| 53142 | On-Line Subscriptions | 39,842 | 85,927 | 58,800 | 81,306 | 22,506 | 38.3% |
| 53145 | License-Technology/Sftwre | 782,629 | 574,776 | 1,648,798 | 1,945,618 | 296,820 | 18.0% |
| 53150 | Food/Contracted | 6,807 | 13,535 | 9,500 | 9,500 | 0 | 0.0% |
| 53160 | External Evaluation Serv | 63,192 | 176,323 | 0 | 0 | 0 | 0.0% |
| 53170 | Audit/Financial Services | 96,000 | 116,455 | 96,000 | 99,000 | 3,000 | 3.1% |
| 53180 | Legal Services | 1,286,253 | 913,094 | 1,025,000 | 865,000 | (160,000) | -15.6% |
| 53185 | Drug Testing/Bkgrnd Check | 0 | 0 | 0 | 45,000 | 45,000 | 0.0% |
| 53190 | Othr Prof & Technical Ser | 16,400,230 | 16,540,081 | 9,749,618 | 10,592,465 | 842,847 | 8.6% |
| 53191 | Arch/Engr Services | 0 | 3,850 | 0 | 0 | 0 | 0.0% |
| 53195 | Other Professional - Cdl | 41,767 | 11,486 | 6,500 | 6,500 | 0 | 0.0% |
| 53210 | Sanitation Services | 297,879 | 299,162 | 305,000 | 356,695 | 51,695 | 16.9% |
| 53220 | Cleaning Services | 55,521 | 39,844 | 73,000 | 31,500 | (41,500) | -56.8% |
| 53230 | Repairs & Maintenance Ser | 2,409,953 | 2,670,397 | 2,260,313 | 2,797,859 | 537,546 | 23.8% |
| 53231 | Repairs-Copier | 0 | 0 | 0 | 3,500 | 3,500 | 0.0% |
| 53250 | Rentals | 121,484 | 103,825 | 22,495 | 145,000 | 122,505 | 544.6% |
| 53260 | Inside Service | (2,430,728) | (1,934,791) | 0 | 0 | 0 | 0.0% |
| 53290 | Other Property Services | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 53300 | Transportation Services | 2,915 | 2,720 | 200 | 0 | (200) | -100.0% |
| 53310 | Pupil Transportation | 6,443,648 | 7,016,250 | 5,360,288 | 4,048,760 | (1,311,528) | -24.5% |
| 53312 | Pupil Trans - Co Mobility | 49 | 0 | 0 | 0 | 0 | 0.0% |
| 53320 | Travel | 664,576 | 630,772 | 497,544 | 523,377 | 25,833 | 5.2% |
| 53330 | In/Out | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 53340 | Wrecker Service | 20,799 | 21,323 | 20,100 | 15,500 | (4,600) | -22.9% |
| 53350 | Moving/Relocating Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 53370 | Vehicle Repair & Maint | 1,099 | 20,931 | 50,000 | 54,470 | 4,470 | 8.9% |
| 53410 | Telephone | 1,835,584 | 2,135,632 | 2,112,210 | 1,779,279 | (332,931) | -15.8% |
| 53420 | Postage | 229,463 | 197,326 | 243,810 | 206,569 | (37,241) | -15.3% |
| 53500 | Advertising | 31,517 | 49,144 | 44,660 | 43,700 | (960) | -2.1% |
| 53600 | Printing And Binding | 40,549 | 59,777 | 32,773 | 60,186 | 27,413 | 83.6% |
| 53700 | Water/Sewer Services | 582,541 | 614,947 | 320,774 | 310,000 | (10,774) | -3.4% |
| 53830 | Workers Comp | 560,288 | 1,941,645 | 2,000,000 | 1,800,000 | (200,000) | -10.0% |
| 53840 | Liability Insurance | 1,776,575 | 1,642,189 | 2,000,000 | 1,800,000 | (200,000) | -10.0% |
| 53841 | Self Insur Claims | 23,016 | 44,739 | 60,000 | 60,000 | 0 | 0.0% |
| 53850 | Truck Insurance | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 53860 | Burglary And Robbery Insu | 75,743 | 80,839 | 0 | 0 | 0 | 0.0% |
| 53870 | Treasurer Bond | 0 | 0 | 30,000 | 30,000 | 0 | 0.0% |
| 53890 | Unemployment Insurance | 286,092 | 424,401 | 350,000 | 350,000 | 0 | 0.0% |
| 53900 | Other Purchased Services | (46) | 58 | 5,000 | 2,000 | (3,000) | -60.0% |
| 53910 | Indirect Cost | 1 | 1 | 0 | 0 | 0 | 0.0% |
| 54000 | Supplies | 0 | 84,199 | 5,267,951 | 2,276,893 | (2,991,058) | -56.8% |
| 54100 | Supplies | 15,752,354 | 16,904,691 | 9,397,870 | 11,302,783 | 1,904,913 | 20.3% |
| 54105 | Supplies-Copier | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 54110 | Teaching Aids | 579,178 | 105,846 | 737,985 | 34,813 | (703,172) | -95.3% |
| 54120 | Testing Materials | 208,012 | 740,000 | 969,080 | 1,349,265 | 380,185 | 39.2% |
| 54130 | Printed Forms | 172,247 | 127,148 | 195,364 | 172,390 | (22,974) | -11.8% |
| 54140 | Food & Milk | 11,359 | 11,162 | 10,000 | 6,000 | (4,000) | -40.0% |
| 54141 | Grocery-cereal,cookies,dressin | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 54145 | Poultry-chicken patty,chunk | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 54150 | Produce-carrots,tomatos,apple | 0 | 0 | 0 | 0 | 0 | 0.0% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
OPERATING FUNDS EXPENDITURE OBJECT CODE DETAIL
FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---|--------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| 54200 | Textbooks | 951,228 | 2,577,150 | 731,885 | 1,589,458 | 857,573 | 117.2% |
| 54210 | Textbook Rebinding | 3,728 | 1,605 | 1,350 | 1,250 | (100) | -7.4% |
| 54300 | Library Books | 250,995 | 183,396 | 186,975 | 144,587 | (42,388) | -22.7% |
| 54310 | Library Book Rebinding | 0 | 893 | 0 | 0 | 0 | 0.0% |
| 54400 | Periodicals/Subscriptions | 38,416 | 64,559 | 93,435 | 55,525 | (37,910) | -40.6% |
| 54510 | Clearing Acct Mass Dist | 294,075 | 280,982 | 0 | 0 | 0 | 0.0% |
| 54540 | General Inventory | (411,262) | (339,875) | 0 | 0 | 0 | 0.0% |
| 54610 | Fuel | 2,268,435 | 2,264,741 | 2,493,700 | 2,249,300 | (244,400) | -9.8% |
| 54620 | Oil | 3,811 | 25,333 | 338,000 | 158,925 | (179,075) | -53.0% |
| 54640 | Gasoline/Kerosene | 104,084 | 101,163 | 106,000 | 84,600 | (21,400) | -20.2% |
| 54650 | Natural Gas | 1,991,476 | 2,305,314 | 2,201,103 | 2,100,000 | (101,103) | -4.6% |
| 54660 | Electricity | 2,400,096 | 2,604,273 | 2,925,792 | 2,700,000 | (225,792) | -7.7% |
| 54700 | Software | 1,455,458 | 1,263,762 | 931,500 | 823,720 | (107,780) | -11.6% |
| 54900 | Other Supplies And Materi | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 54910 | Disposable Goods | 198,182 | 318,887 | 0 | 1,000,000 | 1,000,000 | 0.0% |
| 54930 | Tires | 202,442 | 163,314 | 259,000 | 156,323 | (102,677) | -39.6% |
| 54970 | Service Fees | (189,112) | (141,909) | 0 | (222,000) | (222,000) | 0.0% |
| 54980 | Donations | (39,872) | (93,831) | 1,000 | 1,000 | 0 | 0.0% |
| 54990 | Student Fees | 153 | (195) | 0 | 0 | 0 | 0.0% |
| 55000 | Capital Outlay | 0 | 0 | 55,000 | 311,169 | 256,169 | 465.8% |
| 55200 | Land Acquisition | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 55300 | Buildings | 2,503,607 | 903,683 | 550,000 | 325,000 | (225,000) | -40.9% |
| 55320 | Temporary Building | 1,740 | 0 | 0 | 0 | 0 | 0.0% |
| 55400 | Site Improvement | 3,009,037 | 127,870 | 1,012,500 | 767,000 | (245,500) | -24.2% |
| 55410 | Accum Dep Site Improve | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 55500 | Equipment Oth Than Trans | 1,112,996 | 1,224,469 | 1,119,110 | 1,100,660 | (18,450) | -1.6% |
| 55501 | Equipment-Curriculum | 54,795 | 14,774 | 263,860 | 214,643 | (49,217) | -18.7% |
| 55502 | Equipment-Med1A | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 55503 | Equipment-Food Service | 160,264 | 0 | 0 | 0 | 0 | 0.0% |
| 55504 | Office Outlay | 68 | 0 | 0 | 0 | 0 | 0.0% |
| 55505 | Replacement Equipment | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 55506 | Equipment-Computer | 2,129,107 | 3,394,661 | 1,619,978 | 1,049,260 | (570,718) | -35.2% |
| 55507 | Equipment-Science | 0 | 2,478 | 68,000 | 0 | (68,000) | -100.0% |
| 55508 | Equipment-Other | 2,754,482 | 1,362,814 | 4,500 | 9,800 | 5,300 | 117.8% |
| 55509 | Transportation Equipment | 28,200 | 1,243,624 | 2,200,000 | 1,510,000 | (690,000) | -31.4% |
| 55524 | 5Yr Equip Office Outlay | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 55550 | Accum Dep 5 Yr Cap Equip | 3,897 | 1,804 | 0 | 0 | 0 | 0.0% |
| 55560 | Accum Dep 10 Yr Cap Equip | 0 | 185,440 | 0 | 0 | 0 | 0.0% |
| 55600 | Construction In Progress | 8,795 | 7,424 | 50,000 | 0 | (50,000) | -100.0% |
| 56000 | Miscellaneous | 0 | 0 | 50,000 | 0 | (50,000) | -100.0% |
| 56100 | Redemption Of Principal | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 56200 | Interest | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 56250 | Bad Debt Expense | 133,942 | 98,653 | 125,000 | 50,000 | (75,000) | -60.0% |
| 56400 | Dues And Fees | 130,841 | 377,986 | 359,049 | 299,800 | (59,249) | -16.5% |
| 56500 | Judgements | 83,178 | 45,000 | 69,800 | 50,000 | (19,800) | -28.4% |
| 56600 | Transfer To Other Funds | 457,098 | 497,631 | 1,098,981 | 0 | (1,098,981) | -100.0% |
| 56601 | Bank Fees Not Otherwise S | 8,577 | 8,099 | 15,000 | 15,000 | 0 | 0.0% |
| 56700 | Tuition-Students Only | 16,087,471 | 16,304,065 | 18,711,813 | 19,034,466 | 322,653 | 1.7% |
| 56703 | Instructional Tuition-Student | 250 | 160,697 | 0 | 0 | 0 | 0.0% |
| 56900 | Miscellaneous Objects | 0 | 500,000 | 0 | 0 | 0 | 0.0% |
| 56910 | Taxes | 77,930 | 42,376 | 0 | 20,000 | 20,000 | 0.0% |
| 57000 | Non-Capitalized Equipment | 0 | 0 | 0 | 284,617 | 284,617 | 0.0% |
| 58000 | Termination Benefits | 47,465 | 0 | 450,000 | 450,000 | 0 | 0.0% |
| 81200 | Perm Transfer Working Cash Int | 0 | 0 | 0 | 500,000 | 500,000 | 0.0% |
| 81300 | Transfer to O & M Fund | 0 | 0 | 0 | 10,000,000 | 10,000,000 | 0.0% |
| TOTAL OPERATING EXPENDITURES BY OBJECT | | \$332,050,784 | \$349,213,486 | \$349,387,878 | \$361,730,656 | \$12,342,778 | 3.5% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL - OPERATING FUNDS CONSOLIDATED
FY 13- FY 16 BUDGET

| Loc # | Location Description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 15 YTD Actuals 5-9- 15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|--------------------------------------|-----------------------------------|----------------------|----------------------|----------------------|---------------------------------|----------------------|---------------------|-------------|
| 0 | Unrestricted | \$99 | \$185,440 | \$0 | \$1,318 | \$0 | \$0 | 0.0% |
| 1000 | Regular Programs | \$0 | \$0 | \$0 | \$0 | \$23,889,465 | \$23,889,465 | 0.0% |
| 1100 | Regular Programs | \$101,272,414 | \$105,030,118 | \$105,354,717 | \$91,523,733 | \$96,734,410 | (\$8,620,307) | -8.2% |
| 1200 | Special Ed Programs | \$49,930,451 | \$50,846,079 | \$53,129,656 | \$43,743,242 | \$41,796,040 | (\$11,333,616) | -21.3% |
| 1300 | Adult Ed | \$390,093 | \$445,953 | \$169,131 | \$302,550 | \$82,730 | (\$86,401) | -51.1% |
| 1400 | Career & Tech | \$2,870,725 | \$3,911,209 | \$3,435,725 | \$3,470,701 | \$3,923,554 | \$487,829 | 14.2% |
| 1500 | Interscholastic Programs | \$1,749,771 | \$2,039,696 | \$3,300,468 | \$1,696,986 | \$2,268,491 | (\$1,031,977) | -31.3% |
| 1600 | Summer Programs | \$5,116,277 | \$6,129,076 | \$5,597,968 | \$4,873,212 | \$6,420,758 | \$822,790 | 14.7% |
| 1700 | Drivers Ed | \$246,571 | \$500,129 | \$314,750 | \$313,924 | \$246,347 | (\$68,403) | -21.7% |
| 1800 | Bilingual Programs | \$10,443,729 | \$11,113,202 | \$11,312,162 | \$8,064,792 | \$11,086,448 | (\$225,714) | -2.0% |
| 1900 | Truant/Alt Ed | \$4,317,235 | \$4,688,390 | \$4,216,013 | \$4,017,248 | \$4,032,276 | (\$183,737) | -4.4% |
| 2100 | Support Services - Pupil | \$20,486,227 | \$21,322,441 | \$20,507,742 | \$15,882,486 | \$24,205,814 | \$3,698,072 | 18.0% |
| 2200 | Support Services-Instruct | \$13,447,696 | \$13,985,452 | \$16,018,854 | \$9,295,754 | \$11,300,155 | (\$4,718,699) | -29.5% |
| 2300 | Support Serv-Gen Admin | \$8,833,619 | \$8,207,939 | \$8,025,486 | \$6,970,162 | \$8,678,429 | \$652,943 | 8.1% |
| 2400 | Support Serv-Schl Admin | \$15,819,829 | \$16,680,221 | \$17,814,983 | \$14,540,140 | \$18,151,941 | \$336,958 | 1.9% |
| 2500 | Support Services-Business | \$67,704,614 | \$71,180,361 | \$71,336,669 | \$61,149,468 | \$69,262,420 | (\$2,074,249) | -2.9% |
| 2600 | Support Serv-Central | \$12,290,759 | \$14,541,959 | \$14,181,024 | \$7,794,354 | \$10,967,943 | (\$3,213,081) | -22.7% |
| 2900 | Support Serv - Other | \$2,290,483 | \$2,645,424 | \$299,617 | \$280,968 | \$613,059 | \$313,442 | 104.6% |
| 3000 | Community Services | \$1,916,079 | \$1,900,420 | \$1,882,868 | \$1,691,508 | \$3,188,005 | \$1,305,137 | 69.3% |
| 3300 | Title I-Parent Program | \$391,249 | \$402,712 | \$451,324 | \$110,962 | \$0 | (\$451,324) | -100.0% |
| 3500 | Child Care Services | \$152,952 | \$170,953 | \$157,182 | \$132,350 | \$159,466 | \$2,284 | 1.5% |
| 3700 | Nonpublic Schl Pupil Serv | \$614,535 | \$700,618 | \$428,245 | \$478,220 | \$1,450,848 | \$1,022,603 | 238.8% |
| 4000 | Payments to Others | \$0 | \$0 | \$0 | \$0 | \$1,486,919 | \$1,486,919 | 0.0% |
| 4100 | Payment to In State | \$11,308,279 | \$12,451,398 | \$10,354,313 | \$12,123,882 | \$11,285,138 | \$930,825 | 9.0% |
| 5100 | Interest on ST Debt | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 8100 | Transfers to Various Funds | \$457,098 | \$497,631 | \$1,098,981 | \$437,838 | \$500,000 | (\$598,981) | -54.5% |
| 8130 | Permanent Transfer to Other Funds | \$0 | \$0 | \$0 | \$0 | \$10,000,000 | \$10,000,000 | 0.0% |
| TOTAL OPERATING FUNDS | | | | | | | | |
| EXPENDITURE APPROPRIATIONS BY | | | | | | | | |
| FUNCTION | | \$332,050,784 | \$349,576,821 | \$349,387,878 | \$288,895,798 | \$361,730,656 | \$12,342,778 | 3.5% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|---------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| 0 Unrestricted | 51 Salaries | \$0 | \$0 | \$0 | \$0 |
| 0 Unrestricted | 53 Purchased Services | \$99 | \$0 | \$0 | \$0 |
| 0 Unrestricted | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 0 Unrestricted | 55 Capital | \$0 | \$185,440 | \$0 | \$0 |
| 0 Total | | \$99 | \$185,440 | \$0 | \$0 |
| 1 New Administration Bldg | 53 Purchased Services | \$55,023 | \$72,940 | \$48,947 | \$45,000 |
| 1 New Administration Bldg | 54 Supplies | \$257,666 | \$249,184 | \$128,395 | \$1,500 |
| 1 New Administration Bldg | 55 Capital | \$164,590 | \$182,778 | \$250,000 | \$335,000 |
| 1 Total | | \$477,279 | \$504,902 | \$427,342 | \$381,500 |
| 2 Lincoln MS | 51 Salaries | \$4,202,302 | \$4,237,390 | \$4,242,637 | \$3,800,930 |
| 2 Lincoln MS | 52 Benefits | \$1,522,915 | \$1,653,857 | \$1,632,654 | \$1,492,681 |
| 2 Lincoln MS | 53 Purchased Services | \$99,552 | \$131,832 | \$17,900 | \$17,075 |
| 2 Lincoln MS | 54 Supplies | \$229,077 | \$243,590 | \$43,650 | \$24,588 |
| 2 Lincoln MS | 55 Capital | \$18,515 | \$52,725 | \$4,000 | \$10,245 |
| 2 Total | | \$6,072,361 | \$6,319,394 | \$5,940,841 | \$5,345,519 |
| 3 RESA | 51 Salaries | \$5,536,639 | \$5,527,995 | \$5,556,148 | \$5,066,272 |
| 3 RESA | 52 Benefits | \$2,039,225 | \$2,093,689 | \$2,150,269 | \$1,968,316 |
| 3 RESA | 53 Purchased Services | \$137,114 | \$153,176 | \$31,320 | \$31,120 |
| 3 RESA | 54 Supplies | \$299,721 | \$314,181 | \$62,720 | \$41,792 |
| 3 RESA | 55 Capital | \$29,695 | \$24,091 | \$4,000 | \$4,000 |
| 3 Total | | \$8,042,394 | \$8,113,132 | \$7,804,457 | \$7,111,500 |
| 4 Thurgood Marshall | 51 Salaries | \$2,325,643 | \$2,878,907 | \$2,908,931 | \$3,178,742 |
| 4 Thurgood Marshall | 52 Benefits | \$787,163 | \$1,033,387 | \$1,080,492 | \$1,203,554 |
| 4 Thurgood Marshall | 53 Purchased Services | \$37,407 | \$71,519 | \$22,470 | \$10,497 |
| 4 Thurgood Marshall | 54 Supplies | \$240,217 | \$171,798 | \$27,510 | \$26,265 |
| 4 Thurgood Marshall | 55 Capital | \$24,705 | \$20,443 | \$5,880 | \$5,570 |
| 4 Total | | \$3,415,135 | \$4,176,054 | \$4,045,283 | \$4,424,628 |
| 5 Wilson Aspire School | 51 Salaries | \$560,102 | \$678,341 | \$689,150 | \$800,446 |
| 5 Wilson Aspire School | 52 Benefits | \$290,129 | \$367,237 | \$387,793 | \$417,368 |
| 5 Wilson Aspire School | 53 Purchased Services | \$8,206 | \$9,007 | \$1,175 | \$1,960 |
| 5 Wilson Aspire School | 54 Supplies | \$4,811 | \$2,454 | \$3,465 | \$1,624 |
| 5 Wilson Aspire School | 55 Capital | \$0 | \$27,275 | \$0 | \$0 |
| 5 Total | | \$863,248 | \$1,084,314 | \$1,081,583 | \$1,221,398 |
| 6 Kennedy MS | 51 Salaries | \$3,508,217 | \$3,915,156 | \$3,917,401 | \$3,508,076 |
| 6 Kennedy MS | 52 Benefits | \$1,360,258 | \$1,571,662 | \$1,608,003 | \$1,443,017 |
| 6 Kennedy MS | 53 Purchased Services | \$129,958 | \$155,627 | \$30,000 | \$13,556 |
| 6 Kennedy MS | 54 Supplies | \$94,071 | \$119,849 | \$32,130 | \$30,220 |
| 6 Kennedy MS | 55 Capital | \$197 | \$30,028 | \$0 | \$0 |
| 6 Total | | \$5,092,701 | \$5,792,322 | \$5,587,534 | \$4,994,869 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-----------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| 7 Eisenhower MS | 51 Salaries | \$4,533,052 | \$4,633,644 | \$4,626,347 | \$4,302,002 |
| 7 Eisenhower MS | 52 Benefits | \$1,709,389 | \$1,813,884 | \$1,780,676 | \$1,658,640 |
| 7 Eisenhower MS | 53 Purchased Services | \$106,040 | \$140,669 | \$23,520 | \$23,685 |
| 7 Eisenhower MS | 54 Supplies | \$233,413 | \$234,315 | \$46,350 | \$26,151 |
| 7 Eisenhower MS | 55 Capital | \$16,523 | \$21,084 | \$8,220 | \$8,000 |
| 7 Total | | \$6,598,417 | \$6,843,596 | \$6,485,113 | \$6,018,478 |
| 8 Flinn MS | 51 Salaries | \$4,393,868 | \$4,859,058 | \$4,825,479 | \$4,724,545 |
| 8 Flinn MS | 52 Benefits | \$1,640,649 | \$1,851,387 | \$1,913,672 | \$1,950,436 |
| 8 Flinn MS | 53 Purchased Services | \$113,254 | \$132,853 | \$20,026 | \$20,080 |
| 8 Flinn MS | 54 Supplies | \$254,861 | \$279,139 | \$65,348 | \$46,184 |
| 8 Flinn MS | 55 Capital | \$932 | \$26,430 | \$14,756 | \$10,040 |
| 8 Flinn MS | 56 Other | \$0 | \$0 | \$0 | \$0 |
| 8 Total | | \$6,403,564 | \$7,148,867 | \$6,839,281 | \$6,751,285 |
| 9 West MS | 51 Salaries | \$3,933,958 | \$4,426,064 | \$4,560,605 | \$4,107,092 |
| 9 West MS | 52 Benefits | \$1,485,602 | \$1,707,754 | \$1,933,949 | \$1,710,198 |
| 9 West MS | 53 Purchased Services | \$121,345 | \$161,732 | \$26,303 | \$27,846 |
| 9 West MS | 54 Supplies | \$295,685 | \$337,604 | \$44,673 | \$30,498 |
| 9 West MS | 55 Capital | \$4,267 | \$35,332 | \$8,350 | \$8,840 |
| 9 Total | | \$5,840,857 | \$6,668,486 | \$6,573,880 | \$5,884,474 |
| 10 Auburn HS | 51 Salaries | \$8,461,454 | \$9,223,764 | \$9,070,979 | \$8,151,068 |
| 10 Auburn HS | 52 Benefits | \$2,981,388 | \$3,389,365 | \$3,411,328 | \$3,262,237 |
| 10 Auburn HS | 53 Purchased Services | \$1,105,513 | \$466,336 | \$53,464 | \$48,729 |
| 10 Auburn HS | 54 Supplies | \$1,193,978 | \$1,370,886 | \$199,736 | \$167,391 |
| 10 Auburn HS | 55 Capital | \$340,548 | \$151,319 | \$18,000 | \$18,000 |
| 10 Auburn HS | 56 Other | \$11,578 | \$18,545 | \$0 | \$0 |
| 10 Total | | \$14,094,459 | \$14,620,215 | \$12,753,507 | \$11,647,425 |
| 11 East HS | 51 Salaries | \$7,893,436 | \$8,470,619 | \$9,231,756 | \$8,122,805 |
| 11 East HS | 52 Benefits | \$2,880,470 | \$3,213,425 | \$3,500,370 | \$3,245,566 |
| 11 East HS | 53 Purchased Services | \$220,255 | \$325,804 | \$63,180 | \$59,025 |
| 11 East HS | 54 Supplies | \$425,065 | \$437,411 | \$176,421 | \$168,175 |
| 11 East HS | 55 Capital | \$11,948 | \$99,170 | \$40,450 | \$20,000 |
| 11 East HS | 56 Other | \$14,499 | \$14,021 | \$0 | \$0 |
| 11 Total | | \$11,445,673 | \$12,560,450 | \$13,012,177 | \$11,615,571 |
| 12 ACE - Alter Career Ed HS | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 12 ACE - Alter Career Ed HS | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 12 Total | | \$0 | \$0 | \$0 | \$0 |
| 13 Guilford HS | 51 Salaries | \$8,318,215 | \$8,290,421 | \$9,016,113 | \$7,684,827 |
| 13 Guilford HS | 52 Benefits | \$3,028,058 | \$3,119,407 | \$3,549,490 | \$3,084,395 |
| 13 Guilford HS | 53 Purchased Services | \$226,928 | \$273,092 | \$31,875 | \$47,000 |
| 13 Guilford HS | 54 Supplies | \$362,334 | \$430,188 | \$210,776 | \$157,600 |
| 13 Guilford HS | 55 Capital | \$27,929 | \$104,620 | \$20,000 | \$15,000 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-----------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| 13 Guilford HS | 56 Other | \$21,906 | \$21,928 | \$0 | \$0 |
| 13 Total | | \$11,985,370 | \$12,239,656 | \$12,828,254 | \$10,988,822 |
| 14 Auburn Freshman Campus | 51 Salaries | \$451 | \$0 | \$0 | \$0 |
| 14 Auburn Freshman Campus | 52 Benefits | \$825 | \$0 | \$0 | \$0 |
| 14 Auburn Freshman Campus | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 14 Auburn Freshman Campus | 54 Supplies | \$370 | \$0 | \$0 | \$0 |
| 14 Total | | \$1,646 | \$0 | \$0 | \$0 |
| 16 Administration | 51 Salaries | \$112 | \$0 | \$0 | \$0 |
| 16 Administration | 52 Benefits | \$16 | \$0 | \$0 | \$0 |
| 16 Administration | 53 Purchased Services | \$0 | \$8,244 | \$0 | \$0 |
| 16 Administration | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 16 Administration | 55 Capital | \$0 | \$0 | \$0 | \$0 |
| 16 Total | | \$128 | \$8,244 | \$0 | \$0 |
| 18 Jefferson HS | 51 Salaries | \$7,986,312 | \$8,518,894 | \$8,421,712 | \$7,844,094 |
| 18 Jefferson HS | 52 Benefits | \$2,943,901 | \$3,267,428 | \$3,287,276 | \$3,179,302 |
| 18 Jefferson HS | 53 Purchased Services | \$208,667 | \$274,204 | \$69,430 | \$54,000 |
| 18 Jefferson HS | 54 Supplies | \$448,825 | \$434,840 | \$154,810 | \$106,680 |
| 18 Jefferson HS | 55 Capital | \$78,915 | \$101,325 | \$40,060 | \$48,000 |
| 18 Jefferson HS | 56 Other | \$23,918 | \$23,517 | \$0 | \$0 |
| 18 Total | | \$11,690,538 | \$12,620,208 | \$11,973,288 | \$11,232,076 |
| 19 Roosevelt Alt HS | 51 Salaries | \$2,766,041 | \$3,076,590 | \$2,423,747 | \$2,727,948 |
| 19 Roosevelt Alt HS | 52 Benefits | \$1,033,647 | \$1,171,474 | \$1,051,514 | \$1,150,658 |
| 19 Roosevelt Alt HS | 53 Purchased Services | \$151,675 | \$145,268 | \$12,005 | \$58,867 |
| 19 Roosevelt Alt HS | 54 Supplies | \$243,555 | \$195,646 | \$29,155 | \$48,464 |
| 19 Roosevelt Alt HS | 55 Capital | \$18,072 | \$3,934 | \$3,430 | \$8,000 |
| 19 Total | | \$4,212,990 | \$4,592,912 | \$3,519,851 | \$3,993,937 |
| 20 Kiskwaukee Facility | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 20 Kiskwaukee Facility | 54 Supplies | \$25,189 | \$54,802 | \$0 | \$0 |
| 20 Kiskwaukee Facility | 55 Capital | \$0 | \$800 | \$0 | \$0 |
| 20 Total | | \$25,189 | \$55,602 | \$0 | \$0 |
| 22 Barbour Language Academy | 51 Salaries | \$2,349,542 | \$2,389,713 | \$2,342,592 | \$2,303,247 |
| 22 Barbour Language Academy | 52 Benefits | \$877,364 | \$898,920 | \$957,839 | \$981,830 |
| 22 Barbour Language Academy | 53 Purchased Services | \$26,020 | \$31,263 | \$17,540 | \$12,000 |
| 22 Barbour Language Academy | 54 Supplies | \$119,153 | \$127,363 | \$37,320 | \$37,248 |
| 22 Barbour Language Academy | 55 Capital | \$4,849 | \$20,981 | \$4,000 | \$0 |
| 22 Total | | \$3,376,928 | \$3,468,240 | \$3,359,291 | \$3,334,325 |
| 23 Beyer Elementary | 51 Salaries | \$1,052,264 | \$1,379,821 | \$1,312,269 | \$1,272,341 |
| 23 Beyer Elementary | 52 Benefits | \$439,864 | \$591,744 | \$623,587 | \$582,922 |
| 23 Beyer Elementary | 53 Purchased Services | \$20,801 | \$32,101 | \$9,630 | \$11,040 |
| 23 Beyer Elementary | 54 Supplies | \$93,373 | \$99,980 | \$16,050 | \$12,144 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| 23 Beyer Elementary | 55 Capital | \$855 | \$2,861 | \$1,605 | \$1,840 |
| 23 Total | | \$1,607,157 | \$2,106,507 | \$1,963,141 | \$1,880,287 |
| 24 Bloom Elementary | 51 Salaries | \$1,745,138 | \$1,751,994 | \$1,717,249 | \$1,605,964 |
| 24 Bloom Elementary | 52 Benefits | \$630,697 | \$671,450 | \$670,439 | \$634,320 |
| 24 Bloom Elementary | 53 Purchased Services | \$15,811 | \$46,507 | \$7,950 | \$4,280 |
| 24 Bloom Elementary | 54 Supplies | \$88,572 | \$89,837 | \$20,100 | \$15,439 |
| 24 Bloom Elementary | 55 Capital | \$0 | \$1,144 | \$0 | \$1,565 |
| 24 Total | | \$2,480,218 | \$2,560,932 | \$2,415,738 | \$2,261,568 |
| 25 Brookview Elementary | 51 Salaries | \$1,945,652 | \$1,961,514 | \$1,907,123 | \$1,764,120 |
| 25 Brookview Elementary | 52 Benefits | \$707,775 | \$787,376 | \$779,647 | \$696,633 |
| 25 Brookview Elementary | 53 Purchased Services | \$22,714 | \$28,352 | \$9,160 | \$9,160 |
| 25 Brookview Elementary | 54 Supplies | \$100,223 | \$85,440 | \$26,742 | \$18,692 |
| 25 Brookview Elementary | 55 Capital | \$2,195 | \$5,989 | \$3,708 | \$2,000 |
| 25 Total | | \$2,778,559 | \$2,868,671 | \$2,726,380 | \$2,490,605 |
| 26 Carlson Elementary | 51 Salaries | \$1,843,137 | \$1,939,450 | \$1,897,324 | \$1,823,314 |
| 26 Carlson Elementary | 52 Benefits | \$790,963 | \$852,259 | \$858,803 | \$777,093 |
| 26 Carlson Elementary | 53 Purchased Services | \$18,353 | \$25,494 | \$7,266 | \$7,400 |
| 26 Carlson Elementary | 54 Supplies | \$88,929 | \$89,162 | \$18,244 | \$12,672 |
| 26 Carlson Elementary | 55 Capital | \$2,138 | \$30,176 | \$3,900 | \$4,000 |
| 26 Total | | \$2,743,520 | \$2,936,541 | \$2,785,537 | \$2,624,479 |
| 28 Conklin Elementary | 51 Salaries | \$1,867,512 | \$1,935,854 | \$1,897,927 | \$1,702,674 |
| 28 Conklin Elementary | 52 Benefits | \$670,901 | \$726,352 | \$784,936 | \$715,705 |
| 28 Conklin Elementary | 53 Purchased Services | \$24,420 | \$26,934 | \$21,050 | \$6,140 |
| 28 Conklin Elementary | 54 Supplies | \$73,728 | \$88,244 | \$13,375 | \$19,012 |
| 28 Conklin Elementary | 55 Capital | \$7,293 | \$77,722 | \$0 | \$3,000 |
| 28 Total | | \$2,643,854 | \$2,855,106 | \$2,717,288 | \$2,446,531 |
| 29 Cherry Valley Elem | 51 Salaries | \$1,118,350 | \$1,129,943 | \$1,121,856 | \$908,188 |
| 29 Cherry Valley Elem | 52 Benefits | \$367,586 | \$386,217 | \$396,116 | \$330,587 |
| 29 Cherry Valley Elem | 53 Purchased Services | \$9,944 | \$9,070 | \$5,300 | \$4,462 |
| 29 Cherry Valley Elem | 54 Supplies | \$55,439 | \$38,958 | \$11,700 | \$7,760 |
| 29 Cherry Valley Elem | 55 Capital | \$1,461 | \$14,380 | \$0 | \$970 |
| 29 Total | | \$1,552,780 | \$1,578,568 | \$1,534,972 | \$1,251,967 |
| 30 Dennis ECE Center | 51 Salaries | \$821,268 | \$932,097 | \$955,037 | \$513,493 |
| 30 Dennis ECE Center | 52 Benefits | \$390,135 | \$431,884 | \$476,363 | \$253,373 |
| 30 Dennis ECE Center | 53 Purchased Services | \$11,811 | \$16,770 | \$2,908 | \$2,730 |
| 30 Dennis ECE Center | 54 Supplies | \$38,352 | \$40,347 | \$8,318 | \$4,975 |
| 30 Dennis ECE Center | 55 Capital | \$250 | \$0 | \$594 | \$335 |
| 30 Total | | \$1,261,816 | \$1,421,098 | \$1,443,220 | \$774,906 |
| 32 Ellis Arts Academy | 51 Salaries | \$2,058,805 | \$1,799,378 | \$1,751,345 | \$1,750,428 |
| 32 Ellis Arts Academy | 52 Benefits | \$754,967 | \$718,192 | \$789,504 | \$755,333 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| 32 Ellis Arts Academy | 53 Purchased Services | \$21,770 | \$45,415 | \$10,925 | \$13,560 |
| 32 Ellis Arts Academy | 54 Supplies | \$164,380 | \$201,011 | \$24,035 | \$17,176 |
| 32 Ellis Arts Academy | 55 Capital | \$3,569 | \$61,104 | \$2,185 | \$0 |
| 32 Total | | \$3,003,491 | \$2,825,100 | \$2,577,994 | \$2,536,497 |
| 35 Fairview ECE Center | 51 Salaries | \$1,951,713 | \$1,955,682 | \$1,963,307 | \$1,093,905 |
| 35 Fairview ECE Center | 52 Benefits | \$986,465 | \$961,720 | \$981,507 | \$552,072 |
| 35 Fairview ECE Center | 53 Purchased Services | \$47,002 | \$80,878 | \$6,300 | \$2,718 |
| 35 Fairview ECE Center | 54 Supplies | \$58,578 | \$71,855 | \$11,000 | \$6,410 |
| 35 Fairview ECE Center | 55 Capital | \$0 | \$5,113 | \$5,350 | \$0 |
| 35 Total | | \$3,043,758 | \$3,075,248 | \$2,967,464 | \$1,655,105 |
| 38 Froberg Elementary | 51 Salaries | \$2,061,770 | \$1,945,979 | \$1,904,973 | \$1,806,194 |
| 38 Froberg Elementary | 52 Benefits | \$792,178 | \$790,577 | \$775,431 | \$762,471 |
| 38 Froberg Elementary | 53 Purchased Services | \$17,606 | \$30,089 | \$8,500 | \$9,850 |
| 38 Froberg Elementary | 54 Supplies | \$63,541 | \$82,525 | \$20,750 | \$21,090 |
| 38 Froberg Elementary | 55 Capital | \$0 | \$82,635 | \$9,000 | \$0 |
| 38 Total | | \$2,935,095 | \$2,931,805 | \$2,718,654 | \$2,599,605 |
| 40 Gregory Elementary | 51 Salaries | \$1,599,681 | \$1,573,924 | \$1,530,599 | \$1,442,721 |
| 40 Gregory Elementary | 52 Benefits | \$577,882 | \$597,129 | \$587,696 | \$575,218 |
| 40 Gregory Elementary | 53 Purchased Services | \$15,059 | \$27,833 | \$9,620 | \$9,400 |
| 40 Gregory Elementary | 54 Supplies | \$56,224 | \$67,078 | \$15,640 | \$11,244 |
| 40 Gregory Elementary | 55 Capital | \$784 | \$8,043 | \$2,110 | \$2,000 |
| 40 Total | | \$2,249,630 | \$2,274,007 | \$2,145,665 | \$2,040,583 |
| 46 Haskell Year-Round | 51 Salaries | \$1,233,637 | \$1,313,715 | \$1,268,916 | \$1,366,225 |
| 46 Haskell Year-Round | 52 Benefits | \$524,900 | \$583,744 | \$544,923 | \$604,431 |
| 46 Haskell Year-Round | 53 Purchased Services | \$16,066 | \$15,816 | \$3,000 | \$7,000 |
| 46 Haskell Year-Round | 54 Supplies | \$73,962 | \$84,427 | \$12,200 | \$11,852 |
| 46 Haskell Year-Round | 55 Capital | \$5,561 | \$20,182 | \$4,300 | \$2,500 |
| 46 Total | | \$1,854,126 | \$2,017,884 | \$1,833,339 | \$1,992,008 |
| 50 Hillman Elementary | 51 Salaries | \$1,893,242 | \$2,059,007 | \$1,931,834 | \$2,124,543 |
| 50 Hillman Elementary | 52 Benefits | \$717,883 | \$803,525 | \$758,023 | \$903,777 |
| 50 Hillman Elementary | 53 Purchased Services | \$22,626 | \$23,765 | \$10,530 | \$10,000 |
| 50 Hillman Elementary | 54 Supplies | \$75,739 | \$88,346 | \$30,440 | \$25,904 |
| 50 Hillman Elementary | 55 Capital | \$12,931 | \$8,521 | \$0 | \$0 |
| 50 Total | | \$2,722,421 | \$2,983,164 | \$2,730,827 | \$3,064,224 |
| 52 Jackson Elementary | 53 Purchased Services | \$751 | \$0 | \$0 | \$0 |
| 52 Jackson Elementary | 54 Supplies | \$21,279 | (\$230) | \$0 | \$0 |
| 52 Total | | \$22,030 | (\$230) | \$0 | \$0 |
| 53 Johnson Elementary | 51 Salaries | \$1,891,005 | \$2,133,620 | \$2,078,994 | \$1,939,673 |
| 53 Johnson Elementary | 52 Benefits | \$745,891 | \$859,934 | \$878,993 | \$852,447 |
| 53 Johnson Elementary | 53 Purchased Services | \$28,971 | \$27,719 | \$10,280 | \$10,000 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|---------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| 53 Johnson Elementary | 54 Supplies | \$66,736 | \$91,591 | \$27,480 | \$18,399 |
| 53 Johnson Elementary | 55 Capital | \$43,597 | \$45,914 | \$2,360 | \$2,405 |
| 53 Total | | \$2,776,200 | \$3,158,778 | \$2,998,107 | \$2,822,924 |
| 54 King Elementary | 51 Salaries | \$1,320,034 | \$1,180,037 | \$1,253,194 | \$1,379,431 |
| 54 King Elementary | 52 Benefits | \$500,667 | \$469,698 | \$503,739 | \$579,562 |
| 54 King Elementary | 53 Purchased Services | \$12,309 | \$13,637 | \$8,150 | \$4,090 |
| 54 King Elementary | 54 Supplies | \$58,093 | \$78,065 | \$14,375 | \$16,922 |
| 54 King Elementary | 55 Capital | \$0 | \$3,492 | \$0 | \$0 |
| 54 Total | | \$1,891,103 | \$1,744,929 | \$1,779,458 | \$1,980,005 |
| 55 Kishwaukee Elementary | 51 Salaries | \$1,692,554 | \$1,632,971 | \$1,590,128 | \$1,598,575 |
| 55 Kishwaukee Elementary | 52 Benefits | \$621,034 | \$633,099 | \$651,352 | \$670,813 |
| 55 Kishwaukee Elementary | 53 Purchased Services | \$19,194 | \$19,010 | \$8,180 | \$4,170 |
| 55 Kishwaukee Elementary | 54 Supplies | \$68,504 | \$105,509 | \$13,950 | \$8,335 |
| 55 Kishwaukee Elementary | 55 Capital | \$0 | \$15,886 | \$1,500 | \$5,651 |
| 55 Total | | \$2,401,286 | \$2,406,475 | \$2,265,110 | \$2,287,544 |
| 58 Lathrop Elementary | 51 Salaries | \$1,704,756 | \$1,776,688 | \$1,736,891 | \$1,480,649 |
| 58 Lathrop Elementary | 52 Benefits | \$674,784 | \$731,311 | \$759,574 | \$643,213 |
| 58 Lathrop Elementary | 53 Purchased Services | \$17,285 | \$28,362 | \$8,000 | \$9,010 |
| 58 Lathrop Elementary | 54 Supplies | \$66,331 | \$86,366 | \$25,540 | \$18,326 |
| 58 Lathrop Elementary | 55 Capital | \$4,740 | \$68,803 | \$1,565 | |
| 58 Total | | \$2,467,896 | \$2,691,530 | \$2,531,570 | \$2,151,198 |
| 59 Lewis Lemon Elementary | 51 Salaries | \$2,032,772 | \$2,109,124 | \$2,004,424 | \$2,075,300 |
| 59 Lewis Lemon Elementary | 52 Benefits | \$863,835 | \$886,359 | \$846,289 | \$914,376 |
| 59 Lewis Lemon Elementary | 53 Purchased Services | \$22,796 | \$21,983 | \$8,400 | \$10,922 |
| 59 Lewis Lemon Elementary | 54 Supplies | \$114,204 | \$110,354 | \$23,300 | \$14,050 |
| 59 Lewis Lemon Elementary | 55 Capital | \$6,369 | \$4,005 | \$4,000 | \$2,500 |
| 59 Total | | \$3,039,976 | \$3,131,825 | \$2,886,413 | \$3,017,148 |
| 60 Marsh Elementary | 51 Salaries | \$2,445,642 | \$2,420,799 | \$2,354,235 | \$1,921,187 |
| 60 Marsh Elementary | 52 Benefits | \$923,854 | \$978,121 | \$948,574 | \$747,096 |
| 60 Marsh Elementary | 53 Purchased Services | \$31,074 | \$29,948 | \$7,780 | \$9,040 |
| 60 Marsh Elementary | 54 Supplies | \$96,106 | \$89,405 | \$25,725 | \$17,132 |
| 60 Marsh Elementary | 55 Capital | \$10,866 | \$22,776 | \$5,000 | \$3,000 |
| 60 Total | | \$3,507,542 | \$3,541,049 | \$3,341,314 | \$2,697,455 |
| 61 McIntosh Elementary | 51 Salaries | \$1,577,500 | \$1,670,868 | \$1,611,934 | \$1,694,302 |
| 61 McIntosh Elementary | 52 Benefits | \$625,449 | \$652,765 | \$687,929 | \$761,063 |
| 61 McIntosh Elementary | 53 Purchased Services | \$30,074 | \$18,925 | \$8,680 | \$5,380 |
| 61 McIntosh Elementary | 54 Supplies | \$71,676 | \$77,005 | \$14,800 | \$14,400 |
| 61 McIntosh Elementary | 55 Capital | \$9,412 | \$21,649 | \$6,780 | \$6,604 |
| 61 Total | | \$2,314,111 | \$2,441,212 | \$2,330,123 | \$2,481,749 |
| 64 Montessori Magnet | 51 Salaries | \$1,478,574 | \$1,430,261 | \$1,593,569 | \$1,454,881 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-----------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| 64 Montessori Magnet | 52 Benefits | \$590,588 | \$597,612 | \$687,332 | \$631,927 |
| 64 Montessori Magnet | 53 Purchased Services | \$21,801 | \$18,566 | \$6,500 | \$8,550 |
| 64 Montessori Magnet | 54 Supplies | \$59,663 | \$58,330 | \$18,830 | \$13,210 |
| 64 Montessori Magnet | 55 Capital | \$0 | \$9,140 | \$0 | \$0 |
| 64 Total | | \$2,150,626 | \$2,113,909 | \$2,306,231 | \$2,108,568 |
| 65 Nashold Elementary | 51 Salaries | \$1,863,581 | \$1,787,654 | \$1,766,244 | \$1,538,761 |
| 65 Nashold Elementary | 52 Benefits | \$694,160 | \$702,244 | \$691,973 | \$620,001 |
| 65 Nashold Elementary | 53 Purchased Services | \$17,979 | \$22,296 | \$13,600 | \$13,340 |
| 65 Nashold Elementary | 54 Supplies | \$59,762 | \$69,838 | \$17,510 | \$9,780 |
| 65 Nashold Elementary | 55 Capital | \$1,377 | \$6,161 | \$0 | \$0 |
| 65 Total | | \$2,636,859 | \$2,588,193 | \$2,489,327 | \$2,181,882 |
| 66 Nelson Elementary | 51 Salaries | \$2,221,680 | \$2,241,425 | \$2,193,294 | \$2,048,623 |
| 66 Nelson Elementary | 52 Benefits | \$801,241 | \$875,819 | \$876,245 | \$858,398 |
| 66 Nelson Elementary | 53 Purchased Services | \$24,097 | \$33,390 | \$15,653 | \$13,770 |
| 66 Nelson Elementary | 54 Supplies | \$81,305 | \$92,207 | \$21,832 | \$15,311 |
| 66 Nelson Elementary | 55 Capital | \$118 | \$17,370 | \$3,400 | \$2,131 |
| 66 Total | | \$3,128,441 | \$3,260,211 | \$3,110,424 | \$2,938,233 |
| 67 New Milford Elementary | 53 Purchased Services | \$3,869 | \$8,876 | \$0 | \$0 |
| 67 New Milford Elementary | 54 Supplies | \$18,358 | \$18,749 | \$0 | \$0 |
| 67 New Milford Elementary | 55 Capital | \$0 | \$3,635 | \$0 | \$0 |
| 67 Total | | \$22,227 | \$31,260 | \$0 | \$0 |
| 70 Page Park Spec Ed Center | 51 Salaries | \$12,109 | \$0 | \$0 | \$0 |
| 70 Page Park Spec Ed Center | 52 Benefits | \$7,444 | \$0 | \$0 | \$0 |
| 70 Page Park Spec Ed Center | 53 Purchased Services | \$590 | \$5,812 | \$0 | \$0 |
| 70 Page Park Spec Ed Center | 54 Supplies | \$23,945 | \$44,374 | \$0 | \$0 |
| 70 Page Park Spec Ed Center | 55 Capital | \$0 | \$124,543 | \$0 | \$0 |
| 70 Total | | \$44,088 | \$174,729 | \$0 | \$0 |
| 73 Riverdahl Elementary | 51 Salaries | \$2,067,848 | \$2,436,397 | \$2,381,296 | \$1,890,976 |
| 73 Riverdahl Elementary | 52 Benefits | \$867,428 | \$1,078,844 | \$1,087,491 | \$863,997 |
| 73 Riverdahl Elementary | 53 Purchased Services | \$36,372 | \$39,876 | \$11,450 | \$11,680 |
| 73 Riverdahl Elementary | 54 Supplies | \$94,958 | \$110,009 | \$29,430 | \$27,692 |
| 73 Riverdahl Elementary | 55 Capital | \$0 | \$36,931 | \$8,760 | \$0 |
| 73 Total | | \$3,066,606 | \$3,702,057 | \$3,518,427 | \$2,794,345 |
| 76 Rolling Green Elem | 51 Salaries | \$3,195,029 | \$3,147,859 | \$3,149,117 | \$2,723,054 |
| 76 Rolling Green Elem | 52 Benefits | \$1,393,548 | \$1,345,090 | \$1,351,603 | \$1,127,510 |
| 76 Rolling Green Elem | 53 Purchased Services | \$45,357 | \$86,807 | \$15,000 | \$19,870 |
| 76 Rolling Green Elem | 54 Supplies | \$154,364 | \$170,611 | \$38,361 | \$24,350 |
| 76 Rolling Green Elem | 55 Capital | \$8,934 | \$51,585 | \$5,544 | \$5,896 |
| 76 Total | | \$4,797,232 | \$4,801,952 | \$4,559,625 | \$3,900,680 |
| 78 Stiles Elementary | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|---------------------------|-----------------------|----------------------|----------------------|---------------------|-------------------------|
| 78 Stiles Elementary | 54 Supplies | \$15,362 | \$19,473 | \$0 | \$0 |
| 78 Total | | \$15,362 | \$19,473 | \$0 | \$0 |
| 79 Skyview Center | 54 Supplies | \$605 | \$0 | \$0 | \$0 |
| 79 Total | | \$605 | \$0 | \$0 | \$0 |
| 80 Summerdale Elementary | 51 Salaries | \$1,462,488 | \$1,568,465 | \$1,533,011 | \$1,065,393 |
| 80 Summerdale Elementary | 52 Benefits | \$744,939 | \$774,363 | \$780,864 | \$527,915 |
| 80 Summerdale Elementary | 53 Purchased Services | \$30,190 | \$64,336 | \$4,172 | \$4,288 |
| 80 Summerdale Elementary | 54 Supplies | \$53,819 | \$77,681 | \$11,739 | \$8,040 |
| 80 Summerdale Elementary | 55 Capital | \$0 | \$10,819 | \$859 | \$536 |
| 80 Total | | \$2,291,436 | \$2,495,664 | \$2,330,645 | \$1,606,172 |
| 81 Springcreek Elementary | 51 Salaries | \$1,993,315 | \$1,892,252 | \$1,861,931 | \$1,687,187 |
| 81 Springcreek Elementary | 52 Benefits | \$752,094 | \$751,142 | \$747,386 | \$672,293 |
| 81 Springcreek Elementary | 53 Purchased Services | \$23,520 | \$25,094 | \$12,250 | \$11,500 |
| 81 Springcreek Elementary | 54 Supplies | \$71,280 | \$71,882 | \$19,900 | \$14,164 |
| 81 Springcreek Elementary | 55 Capital | \$0 | \$56,527 | \$1,000 | \$1,000 |
| 81 Total | | \$2,840,209 | \$2,796,897 | \$2,642,467 | \$2,386,144 |
| 82 Thompson Elementary | 51 Salaries | \$1,772,004 | \$1,783,331 | \$1,744,278 | \$1,593,325 |
| 82 Thompson Elementary | 52 Benefits | \$761,829 | \$800,370 | \$799,596 | \$718,279 |
| 82 Thompson Elementary | 53 Purchased Services | \$17,819 | \$55,434 | \$7,568 | \$6,480 |
| 82 Thompson Elementary | 54 Supplies | \$68,391 | \$79,650 | \$16,994 | \$10,960 |
| 82 Thompson Elementary | 55 Capital | \$0 | \$9,785 | \$1,448 | \$1,192 |
| 82 Total | | \$2,620,043 | \$2,728,570 | \$2,569,884 | \$2,330,236 |
| 84 Swanson Stadium | 53 Purchased Services | \$7,528 | \$2,506 | \$0 | \$0 |
| 84 Swanson Stadium | 54 Supplies | \$1,603 | \$1,697 | \$0 | \$0 |
| 84 Swanson Stadium | 55 Capital | \$0 | \$0 | \$0 | \$0 |
| 84 Total | | \$9,131 | \$4,203 | \$0 | \$0 |
| 86 Washington Elementary | 51 Salaries | \$1,738,533 | \$1,805,980 | \$1,833,322 | \$1,915,543 |
| 86 Washington Elementary | 52 Benefits | \$615,579 | \$665,211 | \$676,340 | \$761,163 |
| 86 Washington Elementary | 53 Purchased Services | \$17,815 | \$31,502 | \$7,010 | \$9,494 |
| 86 Washington Elementary | 54 Supplies | \$107,275 | \$116,635 | \$29,012 | \$23,260 |
| 86 Washington Elementary | 55 Capital | \$3,347 | \$26,150 | \$6,563 | \$2,130 |
| 86 Total | | \$2,482,549 | \$2,645,478 | \$2,552,247 | \$2,711,590 |
| 87 Walker Elementary | 51 Salaries | \$1,906,568 | \$1,905,171 | \$1,768,087 | \$1,939,990 |
| 87 Walker Elementary | 52 Benefits | \$788,353 | \$751,490 | \$708,041 | \$816,434 |
| 87 Walker Elementary | 53 Purchased Services | \$21,110 | \$26,234 | \$7,160 | \$7,560 |
| 87 Walker Elementary | 54 Supplies | \$97,627 | \$79,077 | \$25,200 | \$10,252 |
| 87 Walker Elementary | 55 Capital | \$0 | \$55,973 | \$3,000 | \$13,596 |
| 87 Total | | \$2,813,658 | \$2,817,945 | \$2,511,488 | \$2,787,832 |
| 88 Welsh Elementary | 51 Salaries | \$1,516,116 | \$1,555,138 | \$1,536,316 | \$1,570,199 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-------------------------------|-----------------------|----------------------|----------------------|---------------------|-------------------------|
| 88 Welsh Elementary | 52 Benefits | \$648,196 | \$664,155 | \$698,090 | \$680,273 |
| 88 Welsh Elementary | 53 Purchased Services | \$15,066 | \$14,455 | \$7,040 | \$5,436 |
| 88 Welsh Elementary | 54 Supplies | \$63,131 | \$91,145 | \$15,040 | \$10,654 |
| 88 Welsh Elementary | 55 Capital | \$3,271 | \$12,475 | \$5,120 | \$4,446 |
| 88 Total | | \$2,245,780 | \$2,337,368 | \$2,261,606 | \$2,271,008 |
| 89 West View Elementary | 51 Salaries | \$1,598,090 | \$1,608,298 | \$1,590,913 | \$1,270,069 |
| 89 West View Elementary | 52 Benefits | \$636,401 | \$682,153 | \$668,379 | \$502,354 |
| 89 West View Elementary | 53 Purchased Services | \$19,841 | \$27,571 | \$6,650 | \$8,290 |
| 89 West View Elementary | 54 Supplies | \$64,557 | \$90,054 | \$21,780 | \$16,122 |
| 89 West View Elementary | 55 Capital | \$0 | \$8,306 | \$2,000 | \$0 |
| 89 Total | | \$2,318,889 | \$2,416,382 | \$2,289,722 | \$1,796,835 |
| 91 Whitehead Elementary | 51 Salaries | \$1,491,719 | \$1,661,262 | \$1,581,197 | \$1,500,570 |
| 91 Whitehead Elementary | 52 Benefits | \$523,336 | \$595,946 | \$622,081 | \$596,282 |
| 91 Whitehead Elementary | 53 Purchased Services | \$16,925 | \$23,124 | \$7,750 | \$8,200 |
| 91 Whitehead Elementary | 54 Supplies | \$47,622 | \$66,351 | \$19,340 | \$12,304 |
| 91 Whitehead Elementary | 55 Capital | \$3,068 | \$18,888 | \$3,000 | \$3,500 |
| 91 Total | | \$2,082,670 | \$2,365,571 | \$2,233,368 | \$2,120,856 |
| 92 White Swan Elementary | 51 Salaries | \$1,307,411 | \$1,374,151 | \$1,323,573 | \$1,044,903 |
| 92 White Swan Elementary | 52 Benefits | \$480,985 | \$565,016 | \$541,675 | \$418,598 |
| 92 White Swan Elementary | 53 Purchased Services | \$17,998 | \$36,009 | \$8,600 | \$8,600 |
| 92 White Swan Elementary | 54 Supplies | \$51,759 | \$57,048 | \$13,108 | \$8,865 |
| 92 White Swan Elementary | 55 Capital | \$1,800 | \$2,289 | \$4,557 | \$3,411 |
| 92 Total | | \$1,859,953 | \$2,034,513 | \$1,891,513 | \$1,484,377 |
| 93 Rkfd Science/Tech Academy | 53 Purchased Services | \$184 | \$171 | \$0 | \$0 |
| 93 Total | | \$184 | \$171 | \$0 | \$0 |
| 97 Wyeth Stadium | 53 Purchased Services | \$2,277 | \$2,439 | \$0 | \$0 |
| 97 Wyeth Stadium | 54 Supplies | \$771 | \$3,142 | \$0 | \$0 |
| 97 Total | | \$3,048 | \$5,581 | \$0 | \$0 |
| 102 Rosecrance | 51 Salaries | \$392,375 | \$428,276 | \$419,213 | \$401,810 |
| 102 Rosecrance | 52 Benefits | \$140,423 | \$151,947 | \$149,602 | \$152,082 |
| 102 Total | | \$532,798 | \$580,223 | \$568,815 | \$553,892 |
| 105 Juvenile Detention Center | 51 Salaries | \$189,652 | \$168,710 | \$199,535 | \$215,483 |
| 105 Juvenile Detention Center | 52 Benefits | \$74,516 | \$70,400 | \$80,096 | \$80,921 |
| 105 Juvenile Detention Center | 53 Purchased Services | \$198 | \$131 | \$0 | \$0 |
| 105 Juvenile Detention Center | 54 Supplies | \$0 | \$0 | \$3,500 | \$0 |
| 105 Total | | \$264,366 | \$239,241 | \$283,131 | \$296,404 |
| 109 West-Newcomers Program | 51 Salaries | \$116,696 | \$0 | \$0 | \$0 |
| 109 West-Newcomers Program | 52 Benefits | \$39,969 | \$0 | \$0 | \$0 |
| 109 Total | | \$156,665 | \$0 | \$0 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|------------------------------|-----------------------|------------------|------------------|------------------|-----------------|
| 125 Col Harrison Park | 51 Salaries | \$285,542 | \$295,802 | \$312,383 | \$65,719 |
| 125 Col Harrison Park | 52 Benefits | \$103,663 | \$118,613 | \$121,089 | \$22,796 |
| 125 Col Harrison Park | 53 Purchased Services | \$4,460 | \$4,665 | \$0 | \$0 |
| 125 Col Harrison Park | 54 Supplies | \$611 | \$725 | \$0 | \$0 |
| 125 Total | | \$394,276 | \$419,805 | \$433,472 | \$88,515 |
| 126 Head Start | 51 Salaries | \$0 | \$0 | \$0 | \$0 |
| 126 Head Start | 52 Benefits | \$0 | \$0 | \$0 | \$0 |
| 126 Head Start | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 126 Total | | \$0 | \$0 | \$0 | \$0 |
| 130 Boylan Catholic HS | 53 Purchased Services | \$25,324 | \$14,030 | \$0 | \$0 |
| 130 Boylan Catholic HS | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 130 Total | | \$25,324 | \$14,030 | \$0 | \$0 |
| 131 Christian Life | 53 Purchased Services | \$13,903 | \$10,075 | \$0 | \$0 |
| 131 Christian Life | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 131 Total | | \$13,903 | \$10,075 | \$0 | \$0 |
| 133 Alpine Academy (Luther) | 53 Purchased Services | \$1,318 | \$1,926 | \$0 | \$0 |
| 133 Alpine Academy (Luther) | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 133 Total | | \$1,318 | \$1,926 | \$0 | \$0 |
| 134 Holy Family School | 53 Purchased Services | \$4,646 | \$1,810 | \$0 | \$0 |
| 134 Holy Family School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 134 Total | | \$4,646 | \$1,810 | \$0 | \$0 |
| 135 Keith Country Day School | 53 Purchased Services | \$7,884 | \$6,304 | \$0 | \$0 |
| 135 Keith Country Day School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 135 Total | | \$7,884 | \$6,304 | \$0 | \$0 |
| 136 Montessori Lrng Center | 53 Purchased Services | \$1,921 | \$434 | \$0 | \$0 |
| 136 Montessori Lrng Center | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 136 Total | | \$1,921 | \$434 | \$0 | \$0 |
| 137 Montessori Lrng Path | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 137 Total | | \$0 | \$0 | \$0 | \$0 |
| 139 Rockford Christian Elem | 53 Purchased Services | \$18,418 | \$19,256 | \$0 | \$0 |
| 139 Rockford Christian Elem | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 139 Total | | \$18,418 | \$19,256 | \$0 | \$0 |
| 141 Rockford Lutheran HS | 53 Purchased Services | \$15,214 | \$11,732 | \$0 | \$0 |
| 141 Rockford Lutheran HS | 54 Supplies | \$359 | \$0 | \$0 | \$0 |
| 141 Total | | \$15,573 | \$11,732 | \$0 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-------------------------------|-----------------------|------------------|------------------|------------------|-----------------|
| 142 Seventh Day Adventist | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 142 Total | | \$0 | \$0 | \$0 | \$0 |
| 143 Spectrum School | 53 Purchased Services | \$4,641 | \$4,984 | \$0 | \$0 |
| 143 Spectrum School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 143 Total | | \$4,641 | \$4,984 | \$0 | \$0 |
| 144 St Bernadette Elem School | 53 Purchased Services | \$2,690 | \$691 | \$0 | \$0 |
| 144 St Bernadette Elem School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 144 Total | | \$2,690 | \$691 | \$0 | \$0 |
| 145 St Edward Elem School | 53 Purchased Services | \$2,820 | \$233 | \$0 | \$0 |
| 145 St Edward Elem School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 145 Total | | \$2,820 | \$233 | \$0 | \$0 |
| 146 St James Elem School | 53 Purchased Services | \$5,995 | \$2,857 | \$0 | \$0 |
| 146 St James Elem School | 54 Supplies | \$724 | \$0 | \$0 | \$0 |
| 146 Total | | \$6,719 | \$2,857 | \$0 | \$0 |
| 148 St Paul Lutheran | 53 Purchased Services | \$1,750 | \$1,730 | \$0 | \$0 |
| 148 St Paul Lutheran | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 148 Total | | \$1,750 | \$1,730 | \$0 | \$0 |
| 149 St. Peter Elem School | 53 Purchased Services | \$2,786 | \$4,362 | \$0 | \$0 |
| 149 St. Peter Elem School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 149 Total | | \$2,786 | \$4,362 | \$0 | \$0 |
| 150 St. Rita Elem School | 53 Purchased Services | \$7,382 | \$818 | \$0 | \$0 |
| 150 St. Rita Elem School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 150 Total | | \$7,382 | \$818 | \$0 | \$0 |
| 154 Rockford IQRA School | 53 Purchased Services | \$2,558 | \$3,037 | \$0 | \$0 |
| 154 Rockford IQRA School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 154 Total | | \$2,558 | \$3,037 | \$0 | \$0 |
| 155 EC Trinity Day Care | 51 Salaries | \$161,523 | \$170,843 | \$242,083 | \$0 |
| 155 EC Trinity Day Care | 52 Benefits | \$71,867 | \$60,983 | \$76,695 | \$0 |
| 155 EC Trinity Day Care | 53 Purchased Services | \$3,345 | \$2,799 | \$0 | \$0 |
| 155 EC Trinity Day Care | 54 Supplies | \$546 | \$573 | \$0 | \$0 |
| 155 Total | | \$237,281 | \$235,198 | \$318,778 | \$0 |
| 163 Lydia Urban Academy | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 163 Total | | \$0 | \$0 | \$0 | \$0 |
| 164 Our Lady Sacred Heart Acd | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-------------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| 164 Total | | \$0 | \$0 | \$0 | \$0 |
| 165 Textbook Purchases | 53 Purchased Services | \$264,541 | \$0 | \$0 | \$0 |
| 165 Textbook Purchases | 54 Supplies | \$1,383,712 | \$2,320,819 | \$379,000 | \$1,050,000 |
| 165 Textbook Purchases | 55 Capital | \$281,295 | \$0 | \$0 | \$0 |
| 165 Total | | \$1,929,548 | \$2,320,819 | \$379,000 | \$1,050,000 |
| 166 Alpine Christian | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 166 Alpine Christian | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 166 Total | | \$0 | \$0 | \$0 | \$0 |
| 167 St Bridget Cath School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 167 Total | | \$0 | \$0 | \$0 | \$0 |
| 168 YMCA-Ombudsman | 53 Purchased Services | \$197,482 | \$137,520 | \$0 | \$145,950 |
| 168 YMCA-Ombudsman | 56 Other | \$0 | \$0 | \$150,000 | \$146,000 |
| 168 Total | | \$197,482 | \$137,520 | \$150,000 | \$291,950 |
| 169 Rock River Academy | 56 Other | \$0 | \$0 | \$0 | \$145,950 |
| 169 Total | | \$0 | \$0 | \$0 | \$145,950 |
| 174 Leadership & Learning Aca | 53 Purchased Services | \$648,018 | \$889,844 | \$0 | \$0 |
| 174 Leadership & Learning Aca | 54 Supplies | \$17,603 | \$0 | \$0 | \$0 |
| 174 Leadership & Learning Aca | 56 Other | \$0 | \$0 | \$1,062,500 | \$942,750 |
| 174 Total | | \$665,621 | \$889,844 | \$1,062,500 | \$942,750 |
| 205 District Athletics | 51 Salaries | \$96,654 | \$185,335 | \$144,973 | \$1,497,148 |
| 205 District Athletics | 52 Benefits | \$31,556 | \$60,433 | \$48,687 | \$245,642 |
| 205 District Athletics | 53 Purchased Services | \$93,240 | \$96,901 | \$167,000 | \$111,985 |
| 205 District Athletics | 54 Supplies | \$14,166 | \$44,534 | \$6,000 | \$5,700 |
| 205 District Athletics | 55 Capital | \$67,245 | \$1,648 | \$10,000 | \$10,000 |
| 205 District Athletics | 56 Other | \$4,800 | \$7,120 | \$1,000 | \$7,000 |
| 205 Total | | \$307,661 | \$395,971 | \$377,660 | \$1,877,475 |
| 209 West - Admin Dept | 51 Salaries | \$37,161 | \$0 | \$0 | \$0 |
| 209 West - Admin Dept | 52 Benefits | \$32,685 | \$0 | \$0 | \$0 |
| 209 West - Admin Dept | 53 Purchased Services | \$445 | \$0 | \$0 | \$0 |
| 209 West - Admin Dept | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 209 Total | | \$70,291 | \$0 | \$0 | \$0 |
| 280 Summerdale-Admin Dept | 51 Salaries | \$0 | \$467 | \$0 | \$7,000 |
| 280 Summerdale-Admin Dept | 52 Benefits | \$0 | \$62 | \$0 | \$4,225 |
| 280 Total | | \$0 | \$529 | \$0 | \$11,225 |
| 297 Extended Absence Pi Days | 51 Salaries | \$24,424 | \$114,596 | \$194,799 | \$3,646,164 |
| 297 Extended Absence Pi Days | 52 Benefits | \$9,018 | \$42,754 | \$57,584 | \$438,018 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|------------------|-----------------------|------------------|------------------|------------------|--------------------|
| 297 Total | | \$33,442 | \$157,350 | \$252,383 | \$4,084,182 |
| 303 SS RESA | 51 Salaries | \$35,071 | \$44,506 | \$0 | \$21,500 |
| 303 SS RESA | 52 Benefits | \$9,193 | \$11,682 | \$0 | \$2,750 |
| 303 Total | | \$44,264 | \$56,188 | \$0 | \$24,250 |
| 304 SS Juv Deten | 51 Salaries | \$6,357 | \$11,529 | \$0 | \$12,500 |
| 304 SS Juv Deten | 52 Benefits | \$3,140 | \$1,668 | \$0 | \$1,140 |
| 304 Total | | \$9,497 | \$13,197 | \$0 | \$13,640 |
| 305 SS Aspire | 51 Salaries | \$34,571 | \$35,992 | \$0 | \$42,500 |
| 305 SS Aspire | 52 Benefits | \$20,050 | \$6,511 | \$0 | \$8,675 |
| 305 SS Aspire | 54 Supplies | \$2,091 | \$355 | \$0 | \$0 |
| 305 Total | | \$56,712 | \$42,858 | \$0 | \$51,175 |
| 316 SS Admin | 51 Salaries | \$24,710 | \$29,713 | \$0 | \$30,000 |
| 316 SS Admin | 52 Benefits | \$4,965 | \$3,999 | \$0 | \$3,470 |
| 316 SS Admin | 53 Purchased Services | \$74 | \$0 | \$0 | \$0 |
| 316 Total | | \$29,749 | \$33,712 | \$0 | \$33,470 |
| 318 SS Jefferson | 51 Salaries | \$0 | \$13,832 | \$0 | \$0 |
| 318 SS Jefferson | 52 Benefits | \$0 | \$0 | \$0 | \$0 |
| 318 SS Jefferson | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 318 SS Jefferson | 54 Supplies | \$0 | \$599 | \$0 | \$0 |
| 318 Total | | \$0 | \$14,431 | \$0 | \$0 |
| 319 SS Roosevelt | 51 Salaries | \$140,706 | \$101,907 | \$0 | \$148,200 |
| 319 SS Roosevelt | 52 Benefits | \$53,669 | \$17,279 | \$0 | \$20,815 |
| 319 SS Roosevelt | 53 Purchased Services | \$129 | \$161 | \$0 | \$14,300 |
| 319 SS Roosevelt | 54 Supplies | \$3,416 | \$1,003 | \$0 | \$2,000 |
| 319 Total | | \$197,920 | \$120,350 | \$0 | \$185,315 |
| 322 SS Barbour | 51 Salaries | \$44,831 | \$53,789 | \$0 | \$18,000 |
| 322 SS Barbour | 52 Benefits | \$14,784 | \$17,123 | \$0 | \$1,937 |
| 322 SS Barbour | 54 Supplies | \$0 | \$1,170 | \$0 | \$0 |
| 322 Total | | \$59,615 | \$72,082 | \$0 | \$19,937 |
| 323 SS Beyer | 51 Salaries | \$0 | \$2,151 | \$0 | \$21,000 |
| 323 SS Beyer | 52 Benefits | \$0 | \$0 | \$0 | \$9,111 |
| 323 Total | | \$0 | \$2,151 | \$0 | \$30,111 |
| 326 SS Carlson | 51 Salaries | \$58,864 | \$42,964 | \$0 | \$0 |
| 326 SS Carlson | 52 Benefits | \$18,362 | \$13,031 | \$0 | \$0 |
| 326 Total | | \$77,226 | \$55,995 | \$0 | \$0 |
| 332 SS Ellis | 51 Salaries | \$40,809 | \$46,053 | \$0 | \$0 |
| 332 SS Ellis | 52 Benefits | \$14,028 | \$15,481 | \$0 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|---------------------------------|-----------------------|---------------|---------------|--------------|-----------------|
| 332 Total | | \$54,837 | \$61,534 | \$0 | \$0 |
| 335 SS Fairview | 51 Salaries | \$44,763 | \$32,094 | \$0 | \$0 |
| 335 SS Fairview | 52 Benefits | \$33,812 | \$5,656 | \$0 | \$0 |
| 335 Total | | \$78,575 | \$37,750 | \$0 | \$0 |
| 340 Driver's Education | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 340 Total | | \$0 | \$0 | \$0 | \$0 |
| 354 SS King | 51 Salaries | \$0 | \$35 | \$0 | \$0 |
| 354 SS King | 52 Benefits | \$0 | \$6 | \$0 | \$0 |
| 354 Total | | \$0 | \$41 | \$0 | \$0 |
| 359 SS Lewis Lemon | 51 Salaries | \$37,924 | \$43,997 | \$0 | \$20,500 |
| 359 SS Lewis Lemon | 52 Benefits | \$11,108 | \$13,835 | \$0 | \$2,250 |
| 359 Total | | \$49,032 | \$57,832 | \$0 | \$22,750 |
| 376 SS Rolling Green | 51 Salaries | \$7,443 | \$2,748 | \$0 | \$0 |
| 376 SS Rolling Green | 52 Benefits | \$1,407 | \$10 | \$0 | \$0 |
| 376 Total | | \$8,850 | \$2,758 | \$0 | \$0 |
| 380 Special Education | 51 Salaries | \$4,697,714 | \$5,204,339 | \$3,452,587 | \$10,136,872 |
| 380 Special Education | 52 Benefits | \$2,153,175 | \$2,236,390 | \$1,095,011 | \$5,332,277 |
| 380 Special Education | 53 Purchased Services | \$2,699,047 | \$2,830,716 | \$4,104,600 | \$2,115,370 |
| 380 Special Education | 54 Supplies | \$164,615 | \$129,991 | \$45,452 | \$691,021 |
| 380 Special Education | 55 Capital | \$27,216 | \$49,698 | \$3,470 | \$132,980 |
| 380 Special Education | 56 Other | \$7,252,595 | \$7,244,283 | \$6,400,000 | \$5,767,228 |
| 380 Special Education | 57 Non-Cap Equip | \$0 | \$0 | \$0 | \$10,000 |
| 380 Total | | \$16,994,362 | \$17,695,417 | \$15,101,120 | \$24,185,748 |
| 385 Bilingual Special Education | 51 Salaries | \$0 | \$28,543 | \$30,510 | \$30,968 |
| 385 Bilingual Special Education | 52 Benefits | \$0 | \$19,974 | \$18,954 | \$13,697 |
| 385 Total | | \$0 | \$48,517 | \$49,464 | \$44,665 |
| 390 Early Childhood | 51 Salaries | \$1,144,938 | \$1,272,972 | \$1,204,404 | \$5,629,550 |
| 390 Early Childhood | 52 Benefits | \$640,573 | \$650,500 | \$644,089 | \$3,055,572 |
| 390 Early Childhood | 53 Purchased Services | \$1,107,785 | \$1,266,233 | \$0 | \$1,552,914 |
| 390 Early Childhood | 54 Supplies | \$374,420 | \$407,332 | \$999,094 | \$78,186 |
| 390 Early Childhood | 55 Capital | \$42,707 | \$57,136 | \$0 | \$1,800 |
| 390 Early Childhood | 56 Other | \$0 | \$0 | \$351,674 | \$0 |
| 390 Total | | \$3,310,423 | \$3,654,173 | \$3,199,261 | \$10,318,022 |
| 400 C & C Readiness | 51 Salaries | \$52,308 | \$105,570 | \$201,615 | \$121,036 |
| 400 C & C Readiness | 52 Benefits | \$15,748 | \$29,441 | \$25,925 | \$44,736 |
| 400 C & C Readiness | 53 Purchased Services | \$333 | \$19,172 | \$637,000 | \$573,300 |
| 400 C & C Readiness | 54 Supplies | \$1,198 | \$333,340 | \$591,000 | \$531,900 |
| 400 C & C Readiness | 55 Capital | \$0 | \$0 | \$0 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-----------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| 400 C & C Readiness | 56 Other | \$250 | \$160,697 | \$406,000 | \$365,400 |
| 400 Total | | \$69,837 | \$648,220 | \$1,861,540 | \$1,636,372 |
| 420 Title One | 51 Salaries | \$4,081,625 | \$4,146,645 | \$9,093,969 | \$6,340,600 |
| 420 Title One | 52 Benefits | \$2,614,780 | \$2,723,231 | \$1,994,943 | \$4,042,845 |
| 420 Title One | 53 Purchased Services | \$4,612,404 | \$3,782,762 | \$0 | \$1,711,010 |
| 420 Title One | 54 Supplies | \$2,740,286 | \$378,010 | \$3,276,654 | \$1,136,944 |
| 420 Title One | 55 Capital | \$2,397,110 | \$663,567 | \$0 | \$184,389 |
| 420 Title One | 57 Non-Cap Equip | \$0 | \$0 | \$0 | \$274,617 |
| 420 Total | | \$16,446,205 | \$11,694,215 | \$14,365,566 | \$13,690,405 |
| 440 Bilingual | 51 Salaries | \$905,420 | \$997,656 | \$709,019 | \$1,095,352 |
| 440 Bilingual | 52 Benefits | \$363,040 | \$294,998 | \$352,528 | \$591,966 |
| 440 Bilingual | 53 Purchased Services | \$59,492 | \$92,708 | \$604,757 | \$123,186 |
| 440 Bilingual | 54 Supplies | \$263,938 | \$538,109 | \$47,000 | \$532,418 |
| 440 Bilingual | 55 Capital | \$110,539 | \$20,425 | \$41,950 | \$35,660 |
| 440 Bilingual | 56 Other | \$55 | \$0 | \$0 | \$0 |
| 440 Total | | \$1,702,484 | \$1,943,896 | \$1,755,254 | \$2,378,582 |
| 500 Superintendent's Office | 51 Salaries | \$713,987 | \$554,728 | \$556,393 | \$487,364 |
| 500 Superintendent's Office | 52 Benefits | \$202,691 | \$158,777 | \$148,725 | \$94,475 |
| 500 Superintendent's Office | 53 Purchased Services | \$162,782 | \$31,182 | \$48,550 | \$65,100 |
| 500 Superintendent's Office | 54 Supplies | \$6,686 | \$12,091 | \$12,800 | \$21,550 |
| 500 Superintendent's Office | 55 Capital | \$0 | \$22 | \$0 | \$0 |
| 500 Superintendent's Office | 56 Other | \$25,170 | \$7,666 | \$10,000 | \$15,000 |
| 500 Total | | \$1,111,316 | \$764,466 | \$776,468 | \$683,489 |
| 501 Board of Education | 53 Purchased Services | \$10,798 | \$15,706 | \$23,300 | \$24,050 |
| 501 Board of Education | 54 Supplies | \$5,118 | \$3,061 | \$3,050 | \$3,050 |
| 501 Board of Education | 56 Other | \$0 | \$258,816 | \$329,500 | \$211,000 |
| 501 Total | | \$15,916 | \$277,583 | \$355,850 | \$238,100 |
| 505 Accountability | 51 Salaries | \$76,778 | \$327,658 | \$334,423 | \$366,290 |
| 505 Accountability | 52 Benefits | \$26,185 | \$108,914 | \$104,452 | \$121,177 |
| 505 Accountability | 53 Purchased Services | \$1,333 | \$3,316 | \$48,120 | \$108,000 |
| 505 Accountability | 54 Supplies | \$0 | \$0 | \$5,000 | \$605,000 |
| 505 Total | | \$104,296 | \$439,888 | \$491,995 | \$1,200,467 |
| 530 Building FF&E | 51 Salaries | \$447,533 | \$0 | \$0 | \$0 |
| 530 Building FF&E | 52 Benefits | \$194,212 | \$0 | \$0 | \$0 |
| 530 Building FF&E | 53 Purchased Services | \$42,329 | \$25,586 | \$0 | \$0 |
| 530 Building FF&E | 54 Supplies | \$416,050 | \$1,714,108 | \$0 | \$300,000 |
| 530 Building FF&E | 55 Capital | \$258,495 | \$587,722 | \$0 | \$0 |
| 530 Total | | \$1,358,619 | \$2,327,416 | \$0 | \$300,000 |
| 531 Research & Evaluation | 51 Salaries | \$591,131 | \$648,817 | \$519,881 | \$1,053,189 |
| 531 Research & Evaluation | 52 Benefits | \$200,153 | \$282,745 | \$169,309 | \$525,447 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|----------------------------|-------------------------|--------------------|--------------------|--------------------|---------------------|
| 531 Research & Evaluation | 53 Purchased Services | \$356,783 | \$268,704 | \$1,084,129 | \$1,727,662 |
| 531 Research & Evaluation | 54 Supplies | \$144,791 | \$767,881 | \$551,500 | \$567,682 |
| 531 Research & Evaluation | 55 Capital | \$0 | \$27,811 | \$0 | \$0 |
| 531 Research & Evaluation | 56 Other | \$0 | \$0 | \$0 | \$0 |
| 531 Total | | \$1,292,858 | \$1,995,958 | \$2,324,819 | \$3,873,980 |
| 532 Information Technology | 51 Salaries | \$748,253 | \$979,968 | \$1,260,025 | \$1,023,315 |
| 532 Information Technology | 52 Benefits | \$312,732 | \$455,622 | \$687,810 | \$456,053 |
| 532 Information Technology | 53 Purchased Services | \$733,760 | \$1,057,111 | \$660,500 | \$660,500 |
| 532 Information Technology | 54 Supplies | \$248,515 | \$524,074 | \$630,000 | \$630,000 |
| 532 Information Technology | 55 Capital | \$1,687,095 | \$2,756,202 | \$1,295,000 | \$1,295,000 |
| 532 Total | | \$3,730,355 | \$5,772,977 | \$4,533,335 | \$4,064,868 |
| 533 Information Systems | 51 Salaries | \$63,651 | \$511,694 | \$556,612 | \$487,904 |
| 533 Information Systems | 52 Benefits | \$26,433 | \$227,144 | \$250,290 | \$204,027 |
| 533 Information Systems | 53 Purchased Services | \$202,116 | \$112,027 | \$865,000 | \$848,000 |
| 533 Information Systems | 54 Supplies | \$759,248 | \$546,623 | \$35,000 | \$35,000 |
| 533 Total | | \$1,051,448 | \$1,397,488 | \$1,706,902 | \$1,574,931 |
| 540 Purchasing | 51 Salaries | \$224,424 | \$253,611 | \$246,408 | \$225,906 |
| 540 Purchasing | 52 Benefits | \$104,020 | \$88,673 | \$99,336 | \$92,254 |
| 540 Purchasing | 53 Purchased Services | \$17,942 | \$38,146 | \$34,250 | \$33,750 |
| 540 Purchasing | 54 Supplies | \$19,128 | \$27,451 | \$35,560 | \$31,100 |
| 540 Purchasing | 55 Capital | \$905 | \$0 | \$1,500 | \$0 |
| 540 Purchasing | 56 Other | \$0 | \$1,003 | \$1,000 | \$1,000 |
| 540 Total | | \$366,419 | \$408,884 | \$418,054 | \$384,010 |
| 544 Print Shop | 51 Salaries | \$79,833 | \$0 | \$0 | \$0 |
| 544 Print Shop | 52 Benefits | \$39,174 | \$0 | \$0 | \$0 |
| 544 Print Shop | 53 Purchased Services | \$46,875 | \$26,874 | \$0 | \$55,000 |
| 544 Print Shop | 54 Supplies | (\$146,360) | (\$86,399) | \$0 | (\$165,000) |
| 544 Print Shop | 55 Capital | \$116,190 | \$46,865 | \$0 | \$110,000 |
| 544 Total | | \$135,712 | (\$12,660) | \$0 | \$0 |
| 550 Financial Services | 51 Salaries | \$1,016,708 | \$960,378 | \$1,073,837 | \$176,460 |
| 550 Financial Services | 52 Benefits | \$2,348,690 | \$1,409,295 | \$407,009 | \$33,876 |
| 550 Financial Services | 53 Purchased Services | \$1,488,760 | \$3,814,939 | \$6,367,850 | \$6,026,249 |
| 550 Financial Services | 54 Supplies | \$196,846 | \$115,993 | \$217,000 | \$250,000 |
| 550 Financial Services | 55 Capital | \$21,802 | \$786 | \$30,000 | \$25,000 |
| 550 Financial Services | 56 Other | \$600,928 | \$535,166 | \$890,307 | \$68,000 |
| 550 Financial Services | 58 Termination Benefits | \$47,465 | \$0 | \$450,000 | \$450,000 |
| 550 Financial Services | 81 Other Uses | \$0 | \$0 | \$0 | \$10,500,000 |
| 550 Total | | \$5,721,199 | \$6,836,557 | \$9,436,003 | \$17,529,585 |
| 560 Nutrition Service | 51 Salaries | \$436,949 | \$349,393 | \$290,411 | \$728,206 |
| 560 Nutrition Service | 52 Benefits | \$299,711 | \$308,073 | \$260,404 | \$330,575 |
| 560 Nutrition Service | 53 Purchased Services | \$272,911 | \$145,650 | \$522,900 | \$234,000 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-------------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| 560 Nutrition Service | 54 Supplies | \$5,937,449 | \$5,710,006 | \$5,267,951 | \$5,685,000 |
| 560 Nutrition Service | 55 Capital | \$194,803 | (\$105,736) | \$55,000 | \$100,000 |
| 560 Nutrition Service | 56 Other | \$21,956 | \$18,195 | \$50,000 | \$20,000 |
| 560 Total | | \$7,163,779 | \$6,425,581 | \$6,446,666 | \$7,097,781 |
| 570 Speech & Language | 51 Salaries | \$2,824,025 | \$3,059,781 | \$3,025,469 | \$3,444,755 |
| 570 Speech & Language | 52 Benefits | \$804,853 | \$961,040 | \$1,030,480 | \$1,187,833 |
| 570 Speech & Language | 53 Purchased Services | \$225,775 | \$259,228 | \$26,930 | \$384,645 |
| 570 Speech & Language | 54 Supplies | \$26,178 | \$12,758 | \$16,821 | \$16,821 |
| 570 Speech & Language | 55 Capital | \$5,704 | \$0 | \$0 | \$0 |
| 570 Total | | \$3,886,535 | \$4,292,807 | \$4,099,700 | \$5,034,054 |
| 580 Human Resources | 51 Salaries | \$2,546,406 | \$2,909,495 | \$3,258,883 | \$1,301,248 |
| 580 Human Resources | 52 Benefits | \$662,863 | \$1,192,067 | \$950,465 | \$576,327 |
| 580 Human Resources | 53 Purchased Services | \$100,808 | \$118,791 | \$207,000 | \$285,500 |
| 580 Human Resources | 54 Supplies | \$91,220 | \$81,998 | \$151,000 | \$224,000 |
| 580 Human Resources | 55 Capital | \$2,669 | \$438 | \$10,000 | \$10,000 |
| 580 Human Resources | 56 Other | \$2,430 | \$1,801 | \$7,000 | \$35,300 |
| 580 Total | | \$3,406,396 | \$4,304,590 | \$4,584,348 | \$2,432,375 |
| 590 Payroll Department | 51 Salaries | \$0 | \$0 | \$0 | \$315,745 |
| 590 Payroll Department | 52 Benefits | \$0 | \$0 | \$0 | \$160,857 |
| 590 Total | | \$0 | \$0 | \$0 | \$476,602 |
| 600 Dir Instructional Support | 51 Salaries | \$988,111 | \$714,964 | \$1,006,678 | \$44,545 |
| 600 Dir Instructional Support | 52 Benefits | \$303,214 | \$248,303 | \$402,361 | \$20,990 |
| 600 Dir Instructional Support | 53 Purchased Services | \$178,529 | \$203,509 | \$333,000 | \$0 |
| 600 Dir Instructional Support | 54 Supplies | \$346,982 | \$805,566 | \$1,133,000 | \$0 |
| 600 Dir Instructional Support | 55 Capital | \$42,248 | \$183,104 | \$730,800 | \$0 |
| 600 Dir Instructional Support | 56 Other | \$0 | \$0 | \$0 | \$0 |
| 600 Total | | \$1,859,084 | \$2,155,446 | \$3,605,839 | \$65,535 |
| 601 Legacy Charter School | 51 Salaries | \$21,590 | \$52,615 | \$0 | \$0 |
| 601 Legacy Charter School | 52 Benefits | \$5,773 | \$5,978 | \$0 | \$0 |
| 601 Legacy Charter School | 53 Purchased Services | \$4,146 | \$86,518 | \$0 | \$0 |
| 601 Legacy Charter School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 601 Legacy Charter School | 55 Capital | \$0 | \$0 | \$0 | \$0 |
| 601 Legacy Charter School | 56 Other | \$3,098,877 | \$2,969,686 | \$3,622,514 | \$3,380,480 |
| 601 Total | | \$3,130,386 | \$3,114,797 | \$3,622,514 | \$3,380,480 |
| 602 Galapagos Charter School | 51 Salaries | \$21,958 | \$22,475 | \$0 | \$0 |
| 602 Galapagos Charter School | 52 Benefits | \$22 | \$997 | \$0 | \$0 |
| 602 Galapagos Charter School | 53 Purchased Services | \$60,585 | \$72,269 | \$0 | \$0 |
| 602 Galapagos Charter School | 54 Supplies | \$18,556 | \$23,117 | \$0 | \$0 |
| 602 Galapagos Charter School | 55 Capital | \$4,800 | \$2,682 | \$0 | \$0 |
| 602 Galapagos Charter School | 56 Other | \$2,128,098 | \$2,107,001 | \$2,453,170 | \$3,142,418 |
| 602 Total | | \$2,234,019 | \$2,228,541 | \$2,453,170 | \$3,142,418 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|--------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| 603 Asst Supt of Elem Ed | 51 Salaries | \$758 | \$137,124 | \$0 | \$428,567 |
| 603 Asst Supt of Elem Ed | 52 Benefits | \$99 | \$32,042 | \$0 | \$120,081 |
| 603 Asst Supt of Elem Ed | 53 Purchased Services | \$2,452 | \$0 | \$0 | \$784,500 |
| 603 Asst Supt of Elem Ed | 54 Supplies | \$1,892 | \$0 | \$0 | \$490,150 |
| 603 Asst Supt of Elem Ed | 55 Capital | \$0 | \$0 | \$0 | \$0 |
| 603 Total | | \$5,201 | \$169,166 | \$0 | \$1,823,298 |
| 605 Prof Development | 51 Salaries | \$443,128 | \$377,431 | \$380,775 | \$231,101 |
| 605 Prof Development | 52 Benefits | \$134,683 | \$107,831 | \$82,140 | \$91,767 |
| 605 Prof Development | 53 Purchased Services | \$126,576 | \$139,246 | \$275,000 | \$245,000 |
| 605 Prof Development | 54 Supplies | \$38,036 | (\$3,465) | \$25,000 | \$30,000 |
| 605 Prof Development | 55 Capital | \$1,740 | \$0 | \$0 | \$0 |
| 605 Total | | \$744,163 | \$621,043 | \$762,915 | \$597,868 |
| 606 CICS Charter School | 51 Salaries | \$74,077 | \$237,179 | \$0 | \$0 |
| 606 CICS Charter School | 52 Benefits | \$25,457 | \$21,836 | \$0 | \$0 |
| 606 CICS Charter School | 53 Purchased Services | \$14,316 | \$8,964 | \$0 | \$0 |
| 606 CICS Charter School | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 606 CICS Charter School | 55 Capital | \$0 | \$0 | \$0 | \$0 |
| 606 CICS Charter School | 56 Other | \$3,153,063 | \$4,191,528 | \$4,227,629 | \$4,761,240 |
| 606 Total | | \$3,266,913 | \$4,459,507 | \$4,227,629 | \$4,761,240 |
| 607 Research & Testing | 51 Salaries | \$0 | \$1,170 | \$0 | \$0 |
| 607 Research & Testing | 52 Benefits | \$0 | \$487 | \$0 | \$0 |
| 607 Research & Testing | 53 Purchased Services | \$29,321 | \$84,084 | \$5,500 | \$4,500 |
| 607 Research & Testing | 54 Supplies | \$50,905 | \$51,937 | \$155,000 | \$124,000 |
| 607 Total | | \$80,226 | \$137,678 | \$160,500 | \$128,500 |
| 609 Operations | 51 Salaries | \$29,147 | \$38,655 | \$37,526 | \$39,072 |
| 609 Operations | 52 Benefits | \$14,226 | \$22,223 | \$20,281 | \$19,088 |
| 609 Operations | 53 Purchased Services | \$0 | \$0 | \$0 | \$0 |
| 609 Operations | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 609 Total | | \$43,373 | \$60,878 | \$57,807 | \$58,160 |
| 610 Building Services | 51 Salaries | \$2,297,518 | \$3,148,225 | \$3,035,079 | \$3,157,026 |
| 610 Building Services | 52 Benefits | \$929,128 | \$1,301,431 | \$1,242,695 | \$1,264,189 |
| 610 Building Services | 53 Purchased Services | \$10,473,806 | \$11,540,708 | \$11,571,368 | \$11,793,639 |
| 610 Building Services | 54 Supplies | \$1,645,774 | \$2,625,196 | \$6,394,500 | \$6,576,185 |
| 610 Building Services | 55 Capital | \$5,177,778 | \$764,541 | \$1,674,000 | \$1,075,000 |
| 610 Building Services | 56 Other | \$77,930 | \$107,502 | \$0 | \$20,000 |
| 610 Total | | \$20,601,934 | \$19,487,603 | \$23,917,642 | \$23,886,039 |
| 612 Security Services | 51 Salaries | \$80,553 | \$81,915 | \$126,915 | \$83,144 |
| 612 Security Services | 52 Benefits | \$28,568 | \$29,641 | \$50,370 | \$27,699 |
| 612 Security Services | 53 Purchased Services | \$1,482,686 | \$1,294,839 | \$2,000,000 | \$2,000,000 |
| 612 Security Services | 54 Supplies | \$21,406 | \$268 | \$0 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-------------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| 612 Security Services | 55 Capital | \$0 | \$0 | \$0 | \$0 |
| 612 Total | | \$1,613,213 | \$1,406,663 | \$2,177,285 | \$2,110,843 |
| 615 Mailroom-Admin | 53 Purchased Services | (\$117,827) | \$55,993 | \$52,500 | \$53,625 |
| 615 Mailroom-Admin | 54 Supplies | \$0 | \$2,707 | \$0 | \$0 |
| 615 Mailroom-Admin | 55 Capital | \$0 | \$90,086 | \$25,000 | \$20,000 |
| 615 Total | | (\$117,827) | \$148,786 | \$77,500 | \$73,625 |
| 620 Life Safety Construction | 52 Benefits | \$52,944 | \$19,351 | \$15,823 | \$21,772 |
| 620 Total | | \$52,944 | \$19,351 | \$15,823 | \$21,772 |
| 625 Distribution Center | 51 Salaries | \$353,825 | \$400,804 | \$346,102 | \$524,989 |
| 625 Distribution Center | 52 Benefits | \$227,741 | \$183,047 | \$201,564 | \$236,966 |
| 625 Distribution Center | 53 Purchased Services | \$214,789 | \$71,698 | \$43,000 | \$100,000 |
| 625 Distribution Center | 54 Supplies | \$36,711 | \$58,055 | \$255,000 | \$87,500 |
| 625 Distribution Center | 55 Capital | \$6,453 | \$0 | \$85,000 | \$74,500 |
| 625 Distribution Center | 56 Other | \$0 | \$0 | \$0 | \$0 |
| 625 Total | | \$839,519 | \$713,604 | \$930,666 | \$1,023,955 |
| 636 Student Records | 53 Purchased Services | \$3,036 | \$645 | \$0 | \$0 |
| 636 Student Records | 55 Capital | \$0 | \$0 | \$0 | \$0 |
| 636 Total | | \$3,036 | \$645 | \$0 | \$0 |
| 640 Response to Intervention | 53 Purchased Services | \$356 | \$0 | \$0 | \$0 |
| 640 Response to Intervention | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 640 Total | | \$356 | \$0 | \$0 | \$0 |
| 650 Transportation | 51 Salaries | \$7,164,893 | \$7,737,547 | \$7,838,299 | \$6,753,790 |
| 650 Transportation | 52 Benefits | \$5,092,950 | \$5,354,871 | \$4,798,150 | \$4,625,534 |
| 650 Transportation | 53 Purchased Services | \$3,402,203 | \$3,710,084 | \$4,848,171 | \$4,307,138 |
| 650 Transportation | 54 Supplies | \$3,633,888 | \$3,992,646 | \$4,134,700 | \$3,754,698 |
| 650 Transportation | 55 Capital | \$377,578 | \$1,180,743 | \$2,302,100 | \$1,602,000 |
| 650 Total | | \$19,671,512 | \$21,975,891 | \$23,921,420 | \$21,043,160 |
| 660 Health Services | 51 Salaries | \$2,963,416 | \$3,131,542 | \$3,149,216 | \$3,193,633 |
| 660 Health Services | 52 Benefits | \$995,735 | \$1,120,859 | \$1,210,109 | \$1,223,889 |
| 660 Health Services | 53 Purchased Services | \$387,801 | \$377,537 | \$170,747 | \$324,811 |
| 660 Health Services | 54 Supplies | \$46,246 | \$14,302 | \$42,500 | \$40,200 |
| 660 Health Services | 55 Capital | \$1,320 | \$0 | \$2,000 | \$7,300 |
| 660 Health Services | 56 Other | \$2,500 | \$2,820 | \$2,500 | \$2,500 |
| 660 Total | | \$4,397,018 | \$4,647,060 | \$4,577,072 | \$4,792,333 |
| 670 Research, Fed Prog, Grant | 52 Benefits | \$0 | \$0 | \$0 | \$0 |
| 670 Total | | \$0 | \$0 | \$0 | \$0 |
| 675 Asst Supt of Schools | 51 Salaries | \$4,678 | \$8,455 | \$0 | \$180,645 |
| 675 Asst Supt of Schools | 52 Benefits | \$1,370 | \$3,369 | \$0 | \$39,494 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|----------------------------|-----------------------|------------------|------------------|--------------------|------------------|
| 675 Asst Supt of Schools | 53 Purchased Services | \$30,472 | \$161,171 | \$90,000 | \$74,500 |
| 675 Asst Supt of Schools | 54 Supplies | \$9,196 | \$16,014 | \$65,000 | \$65,000 |
| 675 Asst Supt of Schools | 56 Other | \$60,630 | \$0 | \$0 | \$0 |
| 675 Total | | \$106,346 | \$189,009 | \$155,000 | \$359,639 |
| 676 Asst. Supt. - Vosberg | 51 Salaries | \$0 | \$1,215 | \$2,255,000 | \$0 |
| 676 Asst. Supt. - Vosberg | 52 Benefits | \$0 | \$160 | \$410,972 | \$0 |
| 676 Asst. Supt. - Vosberg | 53 Purchased Services | \$0 | \$12,364 | \$37,827 | \$0 |
| 676 Asst. Supt. - Vosberg | 54 Supplies | \$0 | \$30,697 | \$26,805 | \$0 |
| 676 Asst. Supt. - Vosberg | 55 Capital | \$0 | \$93,692 | \$135,784 | \$0 |
| 676 Asst. Supt. - Vosberg | 56 Other | \$0 | (\$1,250) | \$0 | \$0 |
| 676 Total | | \$0 | \$136,878 | \$2,866,388 | \$0 |
| 680 Exec Dir of SSS | 51 Salaries | \$207,740 | \$222,620 | \$287,566 | \$453,946 |
| 680 Exec Dir of SSS | 52 Benefits | \$61,722 | \$115,945 | \$113,900 | \$189,934 |
| 680 Exec Dir of SSS | 53 Purchased Services | \$28,821 | \$30,143 | \$55,334 | \$58,632 |
| 680 Exec Dir of SSS | 54 Supplies | \$22,429 | \$21,647 | \$17,315 | \$17,000 |
| 680 Exec Dir of SSS | 55 Capital | \$2,336 | \$0 | \$0 | \$0 |
| 680 Exec Dir of SSS | 56 Other | \$0 | \$0 | \$1,782 | \$1,500 |
| 680 Total | | \$323,048 | \$390,355 | \$475,897 | \$721,012 |
| 681 Regional Office Of Ed | 56 Other | \$363,270 | \$287,100 | \$225,000 | \$225,000 |
| 681 Total | | \$363,270 | \$287,100 | \$225,000 | \$225,000 |
| 690 Library Services | 51 Salaries | \$651,830 | \$416,769 | \$617,504 | \$526,428 |
| 690 Library Services | 52 Benefits | \$178,612 | \$82,571 | \$154,019 | \$182,467 |
| 690 Library Services | 53 Purchased Services | \$35,064 | \$80,137 | \$68,770 | \$91,770 |
| 690 Library Services | 54 Supplies | \$21,537 | \$36,583 | \$108,475 | \$12,169 |
| 690 Library Services | 55 Capital | \$22,654 | \$678 | \$0 | \$0 |
| 690 Library Services | 56 Other | \$718 | \$125 | \$1,485 | \$0 |
| 690 Total | | \$910,415 | \$616,863 | \$950,253 | \$812,834 |
| 693 Student Assignment Ctr | 51 Salaries | \$215,632 | \$225,481 | \$207,525 | \$344,852 |
| 693 Student Assignment Ctr | 52 Benefits | \$135,918 | \$134,704 | \$118,353 | \$163,494 |
| 693 Student Assignment Ctr | 53 Purchased Services | \$16,153 | \$9,483 | \$17,000 | \$35,000 |
| 693 Student Assignment Ctr | 54 Supplies | \$7,823 | \$10,597 | \$12,500 | \$30,000 |
| 693 Student Assignment Ctr | 55 Capital | \$1,711 | \$2,868 | \$0 | \$4,000 |
| 693 Total | | \$377,237 | \$383,133 | \$355,378 | \$577,346 |
| 694 B/L Stdtd Asgmt Ctr | 51 Salaries | \$9,929 | \$44,990 | \$43,149 | \$44,545 |
| 694 B/L Stdtd Asgmt Ctr | 52 Benefits | (\$5,446) | \$23,727 | \$21,345 | \$20,990 |
| 694 Total | | \$4,483 | \$68,717 | \$64,494 | \$65,535 |
| 700 Student Services | 51 Salaries | \$552,856 | \$575,501 | \$603,730 | \$0 |
| 700 Student Services | 52 Benefits | \$180,839 | \$178,525 | \$171,900 | \$0 |
| 700 Student Services | 53 Purchased Services | \$65,800 | \$72,024 | \$68,364 | \$0 |
| 700 Student Services | 54 Supplies | \$30,909 | \$31,170 | \$126,600 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| 700 Student Services | 55 Capital | \$23,590 | \$1,596 | \$0 | \$0 |
| 700 Student Services | 56 Other | \$0 | \$2,222 | \$0 | \$0 |
| 700 Total | | \$853,994 | \$861,038 | \$970,594 | \$0 |
| 710 Asst Supt of Sec Ed | 51 Salaries | \$0 | \$290,319 | \$296,369 | \$736,009 |
| 710 Asst Supt of Sec Ed | 52 Benefits | \$0 | \$100,695 | \$96,452 | \$229,502 |
| 710 Asst Supt of Sec Ed | 53 Purchased Services | \$0 | \$0 | \$0 | \$470,934 |
| 710 Asst Supt of Sec Ed | 54 Supplies | \$59 | \$0 | \$0 | \$1,014,880 |
| 710 Asst Supt of Sec Ed | 55 Capital | \$0 | \$0 | \$0 | \$25,000 |
| 710 Total | | \$59 | \$391,014 | \$392,821 | \$2,476,325 |
| 730 Psychologists | 51 Salaries | \$1,851,707 | \$1,594,993 | \$1,603,975 | \$2,107,626 |
| 730 Psychologists | 52 Benefits | \$519,969 | \$466,868 | \$497,605 | \$658,959 |
| 730 Psychologists | 53 Purchased Services | \$3,977 | \$190,768 | \$3,980 | \$1,100 |
| 730 Psychologists | 54 Supplies | \$30,551 | \$30,578 | \$30,000 | \$26,890 |
| 730 Psychologists | 55 Capital | \$0 | \$0 | \$0 | \$0 |
| 730 Total | | \$2,406,204 | \$2,283,207 | \$2,135,560 | \$2,794,575 |
| 735 School Counselors | 51 Salaries | \$8,838 | \$50 | \$30,630 | \$0 |
| 735 School Counselors | 52 Benefits | \$736 | \$7 | \$4,039 | \$0 |
| 735 School Counselors | 53 Purchased Services | \$14,027 | \$35,449 | \$46,000 | \$43,800 |
| 735 School Counselors | 54 Supplies | \$3,067 | \$6,865 | \$10,000 | \$18,270 |
| 735 School Counselors | 56 Other | \$30,938 | \$9,265 | \$165,000 | \$166,500 |
| 735 Total | | \$57,606 | \$51,636 | \$255,669 | \$228,570 |
| 740 Social Workers | 51 Salaries | \$2,329,547 | \$2,234,590 | \$2,182,591 | \$2,270,209 |
| 740 Social Workers | 52 Benefits | \$829,088 | \$749,159 | \$705,624 | \$777,579 |
| 740 Social Workers | 53 Purchased Services | \$1,418,701 | \$1,114,761 | \$6,039 | \$2,970 |
| 740 Social Workers | 54 Supplies | \$76,343 | \$60,581 | \$5,594 | \$8,168 |
| 740 Social Workers | 55 Capital | \$0 | \$0 | \$990 | \$0 |
| 740 Total | | \$4,653,679 | \$4,159,091 | \$2,900,838 | \$3,058,926 |
| 745 Legal | 51 Salaries | \$379,828 | \$391,864 | \$388,518 | \$408,774 |
| 745 Legal | 52 Benefits | \$122,283 | \$126,988 | \$139,392 | \$137,282 |
| 745 Legal | 53 Purchased Services | \$1,311,497 | \$947,689 | \$1,043,350 | \$893,350 |
| 745 Legal | 54 Supplies | \$20,386 | \$9,443 | \$21,500 | \$14,676 |
| 745 Legal | 55 Capital | \$210 | \$5 | \$4,000 | \$4,000 |
| 745 Legal | 56 Other | \$83,178 | \$45,000 | \$69,800 | \$45,000 |
| 745 Total | | \$1,917,382 | \$1,520,989 | \$1,666,560 | \$1,503,082 |
| 757 Dir Of Staff Dev | 54 Supplies | \$0 | \$0 | \$0 | \$0 |
| 757 Total | | \$0 | \$0 | \$0 | \$0 |
| 780 Gifted | 51 Salaries | \$133,380 | \$120,414 | \$87,462 | \$18,000 |
| 780 Gifted | 52 Benefits | \$31,014 | \$34,857 | \$24,717 | \$7,000 |
| 780 Gifted | 53 Purchased Services | \$13,626 | \$35,679 | \$10,643 | \$28,200 |
| 780 Gifted | 54 Supplies | \$6,734 | \$23,727 | \$8,405 | \$5,396 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

OPERATING FUNDS EXPENDITURES BY LOCATION FUNDS 10, 17, 18, 19, 20, 40, 50, 70, 80 CONSOLIDATED

| Location | Description | FY 13 Actuals | FY 14 Actuals | FY 15 Budget | FY 16 BUDGET |
|-----------------------------|-----------------------|----------------------|----------------------|----------------------|-------------------------|
| 780 Gifted | 56 Other | \$0 | \$750 | \$0 | \$0 |
| 780 Total | | \$184,754 | \$215,427 | \$131,227 | \$58,596 |
| 785 Communications Services | 51 Salaries | \$345,138 | \$487,398 | \$516,361 | \$624,526 |
| 785 Communications Services | 52 Benefits | \$125,416 | \$212,981 | \$216,310 | \$241,019 |
| 785 Communications Services | 53 Purchased Services | \$172,527 | \$223,651 | \$238,000 | \$242,494 |
| 785 Communications Services | 54 Supplies | \$40,854 | \$31,532 | \$46,000 | \$25,000 |
| 785 Communications Services | 55 Capital | \$15,174 | \$3,715 | \$16,000 | \$4,000 |
| 785 Total | | \$699,109 | \$959,277 | \$1,032,671 | \$1,137,039 |
| 786 Attendance & Truancy | 51 Salaries | \$139,306 | \$129,598 | \$164,260 | \$0 |
| 786 Attendance & Truancy | 52 Benefits | \$81,007 | \$74,870 | \$76,458 | \$0 |
| 786 Attendance & Truancy | 53 Purchased Services | \$733,946 | \$671,807 | \$513,777 | \$513,960 |
| 786 Attendance & Truancy | 54 Supplies | \$4,528 | \$162 | \$22,415 | \$1,000 |
| 786 Attendance & Truancy | 56 Other | \$0 | \$0 | \$1,782 | |
| 786 Total | | \$958,787 | \$876,437 | \$778,692 | \$514,960 |
| Grand Total | | \$332,050,784 | \$349,576,821 | \$349,387,878 | \$361,730,645 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FY 16 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 like and prior safety expenditures. 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
FY 13 - FY 16 BUDGET
CAPITAL FUNDS - 30 60, 90

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 ORIGINAL BUDGET | FY 15 Forecasted Actuals | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------------------|------------------------------|----------------------|-----------------------|-----------------------|--------------------------|-----------------------|-----------------------|---------------|
| REVENUES | | | | | | | | |
| 41 | Local | \$19,166,715 | \$17,146,757 | \$19,169,194 | \$19,169,194 | \$18,443,340 | (\$725,854) | -3.9% |
| 42 | Flow-Through | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 43 | State | 0 | 52,330 | 0 | 0 | 0 | 0 | 0.0% |
| 44 | Federal | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 0 | 59,000,000 | 0 | (59,000,000) | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$19,166,715 | \$17,199,087 | \$19,169,194 | \$78,169,194 | \$18,443,340 | (\$59,725,854) | -76.4% |
| EXPENDITURES | | | | | | | | |
| 51 | Salaries | \$322,285 | \$173,217 | \$156,831 | \$156,831 | \$503,135 | \$346,304 | 56.5% |
| 52 | Employee Benefits | 80,831 | 41,107 | 25,051 | 25,051 | 92,999 | 67,948 | 79.8% |
| 53 | Purchased Services | 1,592,416 | 2,346,640 | 2,899,052 | 2,899,052 | 3,060,900 | 161,848 | -29.8% |
| 54 | Supplies & Materials | 36,019 | 32,679 | 5,000 | 5,000 | 0 | (5,000) | 0.0% |
| 55 | Capital Outlay | 4,641,922 | 46,966,510 | 47,042,504 | 49,418,504 | 49,500,000 | 81,496 | -0.1% |
| 56 | Other Objects | 17,788,895 | 17,452,250 | 14,315,000 | 14,315,000 | 13,541,637 | (773,363) | -5.4% |
| 58 | Termination Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 8100 | Other Uses/Fund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL EXPENDITURES - BY OBJECT | | \$24,462,368 | \$67,012,403 | \$64,443,438 | \$66,819,438 | \$66,698,671 | (\$120,767) | -3.0% |
| TOTAL SURPLUS/(DEFICIT) | | (\$5,295,653) | (\$49,813,316) | (\$45,274,244) | \$11,349,756 | (\$48,255,331) | (\$59,605,087) | 131.7% |
| FUND 10 TRANSFER TO CAPITAL | | \$0 | \$25,000,000 | \$0 | \$0 | \$0 | \$0 | |
| NET SURPLUS/(DEFICIT) | | (\$5,295,653) | (\$24,813,316) | (\$45,274,244) | \$11,349,756 | (\$48,255,331) | (\$59,605,087) | 131.7% |
| EST BEGINNING FUND BALANCE | | \$139,365,470 | \$134,069,817 | \$109,256,501 | \$109,256,501 | \$120,606,257 | \$11,349,756 | |
| EST ENDING FUND BALANCE | | \$134,069,817 | \$109,256,501 | \$63,982,257 | \$120,606,257 | \$72,350,926 | \$8,368,669 | |

FINANCIAL SECTION

Capital Funds Summary

Total Capital Funds budget for FY 16 are \$18,443,340 in revenue and \$66,698,671 in expenditures.

Debt Service Fund

The debt service fund has total local revenue comprised of property taxes totaling \$13,395,569. Other expenditures total \$13,541,637 and represent the bond and interest payments for FY 16.

Capital Fund

FY 16 local revenue totaling \$3,069,151 is comprised of CPPRT funds restricted for use in the Facilities Plan. Total budgeted capital expenditures for FY 16 are \$50,225,918. The District is in the midst of the 10 year Facilities Plan. Upcoming projects for FY 16 are included in this section.

As a part of the facilities plan the District conducted an in-depth enrollment and demographic forecast. The report concludes that overall enrollment will remain stable will increases in elementary grades and decreases in secondary grades as well as the capacity and the middle and high schools are adequate. However, there are capacity challenges at some of the elementary schools that are projected to be over capacity in five years. Listed below are some key considerations from the District's enrollment projection report:

- Retention of students at each grade
- Facility capacities
- Impact of future educational programming that will be integrated into the schools
- Review enrollment projections and trends
- District to address building need and decide if facilities should be located where the greatest concentration of students reside or utilize the existing building inventory

Life/Safety Fund

The life/safety fund has total local revenue comprised of property taxes totaling \$1,978,620. FY 16 expenditures are budgeted in the amount of \$2,931,116 and represent the various life safety eligible projects that will be completed in FY 16.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE FUND 30
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|-------------|---------------------|---------------------|---------------------|---------------------|-------|----------------------|--------------|
| | | | | ORIGINAL | BUDGET | | 16 | |
| 41 | Local | \$17,711,923 | \$15,099,679 | \$14,523,864 | \$13,395,569 | | (\$1,128,295) | -7.8% |
| TOTAL REVENUES - BY SOURCE | | \$17,711,923 | \$15,099,679 | \$14,523,864 | \$13,395,569 | | (\$1,128,295) | -7.8% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | | FY 16 | FY 15 VS FY | % CHG |
|---------------------------------------|---------------|---------------------|----------------------|---------------------|---------------------|-------|--------------------|----------------|
| | | | | ORIGINAL | BUDGET | | 16 | |
| 56 | Other Objects | \$17,788,895 | \$17,452,250 | \$14,315,000 | \$13,541,637 | | (\$773,363) | -5.4% |
| TOTAL EXPENDITURES - BY OBJECT | | \$17,788,895 | \$17,452,250 | \$14,315,000 | \$13,541,637 | | (\$773,363) | -5.4% |
| NET SURPLUS/(DEFICIT) | | (\$76,972) | (\$2,352,571) | \$208,864 | (\$146,068) | | (\$354,932) | -169.9% |
| BEGINNING FUND BALANCE | | \$7,148,771 | \$7,071,799 | \$4,719,228 | \$4,928,092 | | \$208,864 | |
| ESTIMATED ENDING FUND BALANCE | | \$7,071,799 | \$4,719,228 | \$4,928,092 | \$4,782,024 | | (\$146,068) | |

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | | FY 16 | FY 15 VS FY | % CHG |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------|--------------------|--------------|
| | | | | ORIGINAL | BUDGET | | 16 | |
| 5100 | Interest on ST Debt | \$5,100,895 | \$3,252,250 | \$1,507,500 | \$2,930,837 | | \$1,423,337 | 94.4% |
| 5200 | Interest on LT Debt | \$12,688,000 | \$14,200,000 | \$12,807,500 | \$10,610,800 | | (\$2,196,700) | -17.2% |
| TOTAL EXPENDITURES - BY FUNCTION | | \$17,788,895 | \$17,452,250 | \$14,315,000 | \$13,541,637 | | (\$773,363) | -5.4% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 30 - DEBT SERVICE OBJECT CODE DETAIL

| Fund | Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|--------|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| 31 | 41112 | First Prior Yr Levy (Gen) | \$0 | \$3,227 | \$5,858,864 | \$13,395,569 | \$7,536,705 | 128.6% |
| 32 | 41112 | First Prior Yr Levy (Gen) | \$0 | \$0 | \$1,740,000 | \$0 | (\$1,740,000) | 0.0% |
| 33 | 41112 | First Prior Yr Levy (Gen) | \$12,615,344 | \$13,126,691 | \$0 | \$0 | \$0 | 0.0% |
| 36 | 41112 | First Prior Yr Levy (Gen) | \$1,969,035 | \$1,966,599 | \$1,970,000 | \$0 | (\$1,970,000) | -100.0% |
| 39 | 41112 | First Prior Yr Levy (Gen) | \$0 | \$2,830 | \$4,955,000 | \$0 | (\$4,955,000) | -100.0% |
| 37 | 41230 | Corp Person Prop Replace | \$3,122,150 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 33 | 41515 | Interest on Tax Money | \$97 | \$205 | \$0 | \$0 | \$0 | 0.0% |
| 36 | 41515 | Interest on Tax Money | \$14 | \$127 | \$0 | \$0 | \$0 | 0.0% |
| 37 | 41515 | Interest on Tax Money | \$5,283 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL REVENUE | | | \$17,711,923 | \$15,099,679 | \$14,523,864 | \$13,395,569 | (\$1,128,295) | -7.8% |
| 31 | 56100 | Redemption Of Principal | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 32 | 56100 | Redemption Of Principal | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 33 | 56100 | Redemption Of Principal | \$11,485,000 | \$12,575,000 | \$12,807,500 | \$10,610,800 | (\$2,196,700) | -17.2% |
| 36 | 56100 | Redemption Of Principal | \$1,550,000 | \$1,625,000 | \$0 | \$0 | \$0 | 0.0% |
| 37 | 56100 | Redemption Of Principal | \$2,965,000 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 33 | 56240 | Bond Interest | \$1,203,000 | \$628,750 | \$1,507,500 | \$2,930,837 | \$1,423,337 | 94.4% |
| 36 | 56240 | Bond Interest | \$428,750 | \$351,250 | \$0 | \$0 | \$0 | 0.0% |
| 37 | 56240 | Bond Interest | \$157,145 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 39 | 56240 | Bond Interest | \$0 | \$2,272,250 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL EXPENDITURES | | | \$17,788,895 | \$17,452,250 | \$14,315,000 | \$13,541,637 | (\$773,363) | -5.4% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS FUND 60
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|-----------------------------------|------------------------------|-----------------|---------------------|--------------------|---------------------|--------------------|---------------------|-----------------|
| | | | | ORIGINAL | Forecasted | | | |
| | | | | BUDGET | Actuals | BUDGET | 16 | |
| 40 | Other Local | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 41 | Local | 58,539 | 229,322 | 3,069,151 | 3,069,151 | 3,069,151 | 0 | 0.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 25,000,000 | 0 | 39,000,000 | 0 | (39,000,000) | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$58,539 | \$25,239,322 | \$3,069,151 | \$42,069,151 | \$3,069,151 | (39,000,000) | -1270.7% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|---------------------------------------|----------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------|
| | | | | ORIGINAL | Forecasted | | | |
| | | | | BUDGET | Actuals | BUDGET | 16 | |
| 51 | Salaries | \$0 | \$0 | \$0 | \$0 | \$289,545 | \$289,545 | 0.0% |
| 52 | Employee Benefits | \$0 | \$0 | \$0 | \$0 | \$50,473 | \$50,473 | 0.0% |
| 53 | Purchased Services | \$1,276,824 | \$2,117,791 | \$2,583,052 | \$2,583,052 | \$2,885,900 | \$302,848 | 11.7% |
| 54 | Supplies & Materials | \$0 | \$4,620 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 55 | Capital Outlay | \$2,103,400 | \$44,447,354 | \$44,222,000 | \$44,222,000 | \$47,000,000 | \$2,778,000 | 6.3% |
| TOTAL EXPENDITURES - BY OBJECT | | \$3,380,224 | \$46,569,765 | \$46,805,052 | \$46,805,052 | \$50,225,918 | \$3,420,866 | 7.3% |

NET SURPLUS/(DEFICIT) (\$3,321,685) (\$21,330,443) (\$43,735,901) (\$4,735,901) (\$47,156,767) (\$42,420,866)

BEGINNING FUND BALANCE \$126,643,981 \$123,322,296 \$101,991,853 \$101,991,853 \$97,255,952 (\$4,735,901)

ESTIMATED ENDING FUND BALANCE \$123,322,296 \$101,991,853 \$58,255,952 \$97,255,952 \$50,099,185 (\$8,156,767)

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 15 | FY 16 | FY 15 VS FY | % CHG |
|------|---------------------------|--------------|--------------|--------------|--------------|--------------|-------------|-------|
| | | | | ORIGINAL | Forecasted | | | |
| | | | | BUDGET | Actuals | BUDGET | 16 | |
| 2500 | Support Services-Business | \$3,380,224 | \$46,569,769 | \$46,805,052 | \$46,805,052 | \$50,225,918 | \$3,420,866 | 7.3% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 60 - CAPITAL PROJECTS FUND OBJECT CODE DETAIL

| Fund | Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|---------------|---------------------------|-------------------------|---------------------|-------------------------|-------------------------|---------------------------|--------------|
| 60 | 41230 | Corp Person Prop Replace | \$0 | \$0 | \$3,069,151 | \$3,069,151 | \$0 | 0.0% |
| 60 | 41510 | Interest on Investments | \$58,540 | \$229,322 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 41994 | Miscellaneous | \$0 | \$10,000 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL REVENUE | | | \$58,540 | \$239,322 | \$3,069,151 | \$3,069,151 | \$0 | 0.0% |
| | | | | | | | | |
| 60 | 51110 | Regular Salaries | \$0 | \$0 | \$0 | \$54,810 | \$54,810 | 0.0% |
| 60 | 51150 | Supervisors/Coordinators | \$0 | \$0 | \$0 | \$234,735 | \$234,735 | 0.0% |
| 60 | 52220 | Medical | \$0 | \$0 | \$0 | \$50,473 | \$50,473 | 0.0% |
| 60 | 53100 | Prof And Technical Serv | \$35,678 | \$428 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 53180 | Legal Services | \$87,500 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 53190 | Othr Prof & Technical Ser | \$1,115,218 | \$1,772,374 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 53191 | Arch/Engr Services | \$0 | \$261,471 | \$2,583,052 | \$2,820,000 | \$236,949 | 9.2% |
| 60 | 53350 | Moving/Relocating Expense | \$0 | \$17,700 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 53420 | Postage | \$41 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 53600 | Printing And Binding | \$1,325 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 53840 | Liability Insurance | \$37,062 | \$65,814 | \$0 | \$65,900 | \$65,900 | 0.0% |
| 60 | 54100 | Supplies | \$0 | \$4,624 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 55200 | Land Acquisition | \$0 | \$73,556 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 55300 | Buildings | \$2,059,876 | \$44,221,145 | \$44,222,000 | \$47,000,000 | \$2,778,000 | 6.3% |
| 60 | 55400 | Site Improvement | \$0 | \$152,652 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 55500 | Equipment Oth Than Trans | \$23,078 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 55506 | Equipment-Computer | \$20,446 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 60 | 55508 | Equipment-Other | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 64 | 55550 | Accum Dep 5 Yr Cap Equip | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL EXPENDITURES | | | \$3,380,224 | \$46,569,766 | \$46,805,052 | \$50,225,918 | \$3,420,867 | 7.3% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
LIFE SAFETY FUND 90
FY 13 - FY 16 BUDGET

REVENUES BY SOURCE

| Source | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|-----------------------------------|------------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|-----------------------|-----------------|
| | | | | ORIGINAL BUDGET | Forecasted Actuals | | | |
| 41 | Local | \$1,396,253 | \$1,807,756 | \$1,576,179 | \$1,576,179 | \$1,978,620 | \$402,441 | 25.5% |
| 43 | State | 0 | 52,330 | 0 | 0 | 0 | 0 | 0.0% |
| 7100 | Other Sources/Fund Transfers | 0 | 0 | 0 | 20,000,000 | 0 | (20,000,000) | 0.0% |
| TOTAL REVENUES - BY SOURCE | | \$1,396,253 | \$1,860,086 | \$1,576,179 | \$21,576,179 | \$1,978,620 | (\$19,597,559) | -1243.4% |

EXPENDITURES BY OBJECT

| Obj | Description | FY 13 Actual | FY 14 Actual | FY 15 | FY 15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------------------|----------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|---------------|
| | | | | ORIGINAL BUDGET | Forecasted Actuals | | | |
| 51 | Salaries | \$322,285 | \$173,217 | \$156,831 | \$156,831 | \$213,590 | \$56,759 | 36.2% |
| 52 | Employee Benefits | 80,831 | 41,107 | 25,051 | 25,051 | 42,526 | 17,475 | 69.8% |
| 53 | Purchased Services | 315,592 | 228,849 | 316,000 | 316,000 | 175,000 | (141,000) | -44.6% |
| 54 | Supplies & Materials | 36,019 | 28,055 | 5,000 | 5,000 | 0 | (5,000) | -100.0% |
| 55 | Capital Outlay | 2,538,522 | 2,519,130 | 2,820,504 | 2,820,504 | 2,500,000 | (320,504) | -11.4% |
| TOTAL EXPENDITURES - BY OBJECT | | \$3,293,249 | \$2,990,358 | \$3,323,386 | \$3,323,386 | \$2,931,116 | (\$392,270) | -11.8% |

| | | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|---------------------|--------------------|-----------------------|----------------|
| NET SURPLUS/(DEFICIT) | (\$1,896,996) | (\$1,130,272) | (\$1,747,207) | \$18,252,793 | (\$952,496) | (\$19,205,289) | 1099.2% |
|------------------------------|----------------------|----------------------|----------------------|---------------------|--------------------|-----------------------|----------------|

| | | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| BEGINNING FUND BALANCE | \$5,572,687 | \$3,675,691 | \$2,545,419 | \$2,545,419 | \$20,798,212 | \$18,252,793 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|

| | | | | | | |
|--------------------------------------|--------------------|--------------------|------------------|---------------------|---------------------|---------------------|
| ESTIMATED ENDING FUND BALANCE | \$3,675,691 | \$2,545,419 | \$798,212 | \$20,798,212 | \$19,845,716 | \$19,047,504 |
|--------------------------------------|--------------------|--------------------|------------------|---------------------|---------------------|---------------------|

EXPENDITURES BY FUNCTION

| Func | Function Name | FY 13 Actual | FY 14 Actual | FY 15 | FY 15 | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|------|---------------------------|-----------------|-----------------|--------------------|-----------------------|-----------------|-------------------|--------|
| | | | | ORIGINAL BUDGET | Forecasted Actuals | | | |
| 2500 | Support Services-Business | \$3,293,249 | \$2,990,384 | \$3,323,386 | \$3,323,386 | \$2,931,116 | (\$392,270) | -11.8% |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
FUND 90 - LIFE SAFETY FUND OBJECT CODE DETAIL

| Fund | Object | Object description | FY 13 Actual | FY 14 Actual | FY 15 Budget | FY 16 BUDGET | FY 15 VS FY 16 | % CHG |
|---------------------------|--------|----------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| 92 | 41118 | Life Safety Levy | \$13,043,022 | \$1,799,894 | \$1,576,179 | \$1,978,620 | \$402,441 | 25.5% |
| 93 | 41515 | Interest on Tax Money | \$91,931 | \$7,862 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL REVENUE | | | \$13,134,953 | \$1,807,756 | \$1,576,179 | \$1,978,620 | \$402,441 | 25.5% |
| | | | | | | | | |
| 92 | 51100 | Regular Salaries | \$41,867 | \$21,810 | \$9,624 | \$81,072 | \$71,448 | 742.4% |
| 92 | 51110 | Principal/Director | \$23,023 | \$26,733 | \$23,529 | \$27,405 | \$3,876 | 16.5% |
| 92 | 51150 | Supervisors/Coordinators | \$75,968 | \$107,859 | \$83,678 | \$105,113 | \$21,435 | 25.6% |
| 92 | 51190 | Tradesmen | \$135,248 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 92 | 51290 | Substitutes-Ttradesmen | \$30,179 | \$16,815 | \$0 | \$0 | \$0 | 0.0% |
| 92 | 51300 | O/T - Regular Salaries | \$16,000 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 92 | 51380 | O/T-Bus Driv/Trck Drv/Grnd | \$0 | \$0 | \$40,000 | \$0 | (\$40,000) | -100.0% |
| 92 | 52220 | Medical | \$80,831 | \$41,083 | \$25,051 | \$42,526 | \$17,475 | 69.8% |
| 92 | 53190 | Othr Prof & Technical Ser | \$250,453 | \$117,300 | \$150,000 | \$0 | (\$150,000) | -100.0% |
| 93 | 53190 | Othr Prof & Technical Ser | \$1,550 | \$38,506 | \$0 | \$0 | \$0 | 0.0% |
| 92 | 53191 | Arch/Engr Services | \$1,780 | \$48,056 | \$0 | \$100,000 | \$100,000 | 0.0% |
| 93 | 53191 | Arch/Engr Services | \$59,116 | \$17,579 | \$165,000 | \$75,000 | (\$90,000) | -54.5% |
| 92 | 53230 | Repairs & Maintenance Ser | \$0 | \$4,225 | \$0 | \$0 | \$0 | 0.0% |
| 92 | 53320 | Travel | \$0 | \$830 | \$1,000 | \$0 | (\$1,000) | -100.0% |
| 92 | 53410 | Telephone | \$2,693 | \$2,353 | \$0 | \$0 | \$0 | 0.0% |
| 92 | 54100 | Supplies | \$3,151 | \$6,843 | \$5,000 | \$0 | (\$5,000) | -100.0% |
| 93 | 54100 | Supplies | \$32,868 | \$21,212 | \$0 | \$0 | \$0 | 0.0% |
| 92 | 55300 | Buildings | \$619,800 | \$661,116 | \$820,504 | \$1,500,000 | \$679,496 | 82.8% |
| 93 | 55300 | Buildings | \$1,905,192 | \$1,856,175 | \$0 | \$0 | \$0 | 0.0% |
| 93 | 55310 | Permanent Building | \$13,530 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 92 | 55400 | Site Improvement | \$0 | \$1,865 | \$0 | \$0 | \$0 | 0.0% |
| 93 | 55500 | Equipment Oth Than Trans | \$0 | \$0 | \$2,000,000 | \$1,000,000 | (\$1,000,000) | -50.0% |
| TOTAL EXPENDITURES | | | \$3,293,249 | \$2,990,360 | \$3,323,386 | \$2,931,116 | (\$392,270) | -11.8% |

Facilities Oversight Committee Dashboard

Current Status as of 4/16/15

| | | | | | | \$250,000,000 | | Paid | | Committed | | Uncommitted | | | | | |
|-----------------------------|--|--|--|--|--|----------------|-------------|------------|--|--------------|-------------|--------------|------------|----------------|-------------|-------|--|
| | | | | | | \$250,000,000 | | Totals | | \$88,192,531 | | \$25,748,160 | | \$136,059,309 | | | |
| | | | | | | | | % of Total | | 35.3% | | 10.3% | | 54.4% | | | |
| | | | | | | | | | | | | | | Current Status | | | |
| | | | | | | Current Status | | % of Total | | Paid | | Committed | | Uncommitted | | | |
| | | | | | | \$ | 222,651,060 | 89.1% | | \$ | 82,727,757 | \$ | 22,358,042 | \$ | 117,565,260 | | |
| Facilities Improvements | | | | | | \$ | 176,149,198 | 83.2% | | \$ | 180,490,834 | \$ | 85.2% | \$ | 215,598,398 | 86.2% | |
| Construction | | | | | | \$ | 159,421,130 | 75.3% | | \$ | 163,436,299 | \$ | 77.2% | \$ | 203,379,250 | 81.4% | |
| Architectural / Engineering | | | | | | \$ | 11,500,492 | 5.4% | | \$ | 11,661,622 | \$ | 5.5% | \$ | 10,811,058 | 4.3% | |
| Testing Fees/Other | | | | | | \$ | 916,387 | 0.4% | | \$ | 1,081,725 | \$ | 0.5% | \$ | 1,408,090 | 0.6% | |
| Land Acquisition | | | | | | \$ | 4,311,189 | 2.0% | | \$ | 4,311,189 | \$ | 2.0% | \$ | 1,691,087 | 0.7% | |
| Escalation / Contingency | | | | | | \$ | 29,945,364 | 14.1% | | \$ | 25,479,022 | \$ | 12.0% | \$ | 17,893,843 | 7.2% | |
| Escalation | | | | | | \$ | 15,853,428 | 7.5% | | \$ | 15,853,428 | \$ | 7.5% | \$ | 9,240,683 | 3.7% | |
| Contingency | | | | | | \$ | 14,091,936 | 6.7% | | \$ | 9,625,594 | \$ | 4.5% | \$ | 8,653,160 | 3.5% | |
| Management/Other | | | | | | \$ | 5,705,000 | 2.7% | | \$ | 5,830,000 | \$ | 2.8% | \$ | 16,507,759 | 6.6% | |
| New School Land Acquisition | | | | | | \$ | - | 0.0% | | \$ | - | \$ | 0.0% | \$ | 1,084,759 | 0.4% | |
| Bond / Management Fees | | | | | | \$ | 5,705,000 | 2.7% | | \$ | 5,830,000 | \$ | 2.8% | \$ | 7,423,000 | 3.0% | |
| Furniture | | | | | | \$ | - | 0.0% | | \$ | - | \$ | 0.0% | \$ | 4,000,000 | 1.6% | |
| Demolition | | | | | | \$ | - | 0.0% | | \$ | - | \$ | 0.0% | \$ | 4,000,000 | 1.6% | |
| Total Budget | | | | | | \$ | 211,799,562 | | | \$ | 211,799,856 | \$ | | \$ | 250,000,000 | | |

Projects in Process

as of 4/16/2015

| | Design Estimate | Bid | Actual | Bid to Design Variance | Bid to Actual Variance | Actual to Design Variance | Paid to Date |
|-------|-----------------|---------------|---------------|---------------------------|---------------------------|------------------------------|---------------|
| Total | \$ 50,284,807 | \$ 49,342,269 | \$ 49,832,112 | \$ (942,538) | \$ 489,843 | \$ (452,694) | \$ 32,506,526 |

| Project Description | # Bidders | Design Estimate | Bid | Actual | Bid to Design Variance | Bid to Actual Variance | Actual to Design Variance | Paid to Date | Scheduled Completion |
|--|-----------|-----------------|---------------|---------------|---------------------------|---------------------------|------------------------------|--------------|-------------------------|
| Auburn/Guilford Boiler Abatement | 6 | \$ 150,000 | \$ 116,000 | \$ 116,000 | \$ (34,000) | \$ - | \$ (34,000) | \$ - | Jun-15 |
| Auburn/Guilford Boiler Replacement | 3 | \$ 3,572,310 | \$ 3,516,000 | \$ 3,066,000 | \$ (56,310) | \$ (450,000) | \$ (506,310) | \$ - | Oct-15 |
| Auburn Window Replacement | 2 | \$ 1,373,200 | \$ 1,095,900 | \$ 1,117,805 | \$ (277,300) | \$ 21,905 | \$ (255,395) | \$ 1,240,397 | Oct-14 |
| Conklin Univent/windows Abatement | 9 | \$ 132,535 | \$ 79,088 | \$ 79,088 | \$ (53,447) | \$ - | \$ (53,447) | \$ - | Aug-15 |
| Johnson Univent/windows Abatement | 10 | \$ 135,000 | \$ 80,088 | \$ 80,088 | \$ (54,912) | \$ - | \$ (54,912) | \$ - | Aug-15 |
| Lathrop Univent/windows Abatement | 10 | \$ 163,000 | \$ 90,300 | \$ 90,300 | \$ (72,700) | \$ - | \$ (72,700) | \$ - | Aug-15 |
| Conklin/Johnson/Lathrop Univent/window | 3 | \$ 3,058,000 | \$ 3,058,000 | \$ 3,058,000 | \$ - | \$ - | \$ - | \$ - | Sep-15 |
| SpringCreek Boiler/Window Replacement | 3 | \$ 1,191,758 | \$ 1,052,000 | \$ 1,052,000 | \$ (139,758) | \$ - | \$ (139,758) | \$ - | Oct-15 |
| East Addition | 6 | \$ 13,497,028 | \$ 13,568,000 | \$ 13,884,341 | \$ 70,972 | \$ 316,341 | \$ 387,313 | \$ 9,981,003 | May-15 |
| East Auditorium Remodel | 4 | \$ 1,100,000 | \$ 930,300 | \$ 949,342 | \$ (169,700) | \$ 19,042 | \$ (150,658) | \$ 949,342 | Sep-14 |
| East Sound System Rough-in | 3 | \$ 40,000 | \$ 43,764 | \$ 43,764 | \$ 3,764 | \$ - | \$ 3,764 | \$ - | Jun-15 |
| East Boiler Replacement | 3 | \$ 2,476,950 | \$ 2,353,841 | \$ 2,406,374 | \$ (123,109) | \$ 52,533 | \$ (70,576) | \$ 2,233,102 | Dec-14 |
| East Paving | 5 | \$ 610,000 | \$ 608,840 | \$ 608,840 | \$ (1,160) | \$ - | \$ (1,160) | \$ 2,233,102 | Aug-15 |
| Guilford Addition | 7 | \$ 8,386,000 | \$ 8,519,000 | \$ 8,661,351 | \$ 133,000 | \$ 142,351 | \$ 275,351 | \$ 7,989,308 | Nov-14 |
| Guilford Auditorium Remodel | 3 | \$ 1,400,000 | \$ 1,321,000 | \$ 1,418,159 | \$ (79,000) | \$ 97,159 | \$ 18,159 | \$ 1,204,290 | Sep-14 |
| Guilford Univents | 2 | \$ 1,900,000 | \$ 1,952,000 | \$ 2,058,818 | \$ 52,000 | \$ 106,818 | \$ 158,818 | \$ 2,010,801 | Aug-14 |
| Jefferson Renovations | 3 | \$ 4,100,000 | \$ 4,242,400 | \$ 4,426,094 | \$ 142,400 | \$ 183,694 | \$ 326,094 | \$ 4,007,392 | Sep-14 |
| Jefferson Sound System Rough-in | 3 | \$ 50,000 | \$ 63,290 | \$ 63,290 | \$ 13,290 | \$ - | \$ 13,290 | \$ - | Jun-15 |
| Lincoln Window Abatement | 7 | \$ 219,000 | \$ 244,850 | \$ 244,850 | \$ 25,850 | \$ - | \$ 25,850 | \$ 18,653 | Aug-16 |
| Lincoln Window Replacement | 4 | \$ 1,940,000 | \$ 2,196,794 | \$ 2,196,794 | \$ 256,794 | \$ - | \$ 256,794 | \$ - | Aug-16 |
| West Window Abatement/Removal | 8 | \$ 276,140 | \$ 252,900 | \$ 252,900 | \$ (23,240) | \$ - | \$ (23,240) | \$ 11,790 | Aug-15 |
| West Window Replacement | 3 | \$ 2,361,000 | \$ 2,080,000 | \$ 2,080,000 | \$ (281,000) | \$ - | \$ (281,000) | \$ - | Aug-15 |
| Jefferson Gym Bleachers | 3 | \$ 200,000 | \$ 177,867 | \$ 177,867 | \$ (22,133) | \$ - | \$ (22,133) | \$ 121,129 | Sep-14 |
| Conklin Boiler Replacement | 2 | \$ 270,000 | \$ 242,224 | \$ 242,224 | \$ (27,776) | \$ - | \$ (27,776) | \$ 202,395 | Oct-14 |
| Jefferson Interior Finishes | | \$ 414,504 | \$ 303,823 | \$ 303,823 | \$ (110,681) | \$ - | \$ (110,681) | \$ 303,822 | Dec-16 |
| Locker Room Renovations (East, Aub, Guil, Flin, Ken, West, Marsh) | 6 | \$ 1,268,382 | \$ 1,154,000 | \$ 1,154,000 | \$ (114,382) | \$ - | \$ (114,382) | \$ - | Aug-15 |

Projects in Design

as of 4/16/2015

| | Estimated Design | | | | |
|--------------------------------------|------------------|----------|----------|--------------|--------|
| | \$ 32,896,947 | Design | | Construction | |
| | | Start | Finish | Start | Finish |
| Auburn Interior Finishes | \$ 398,674 | Sep-15 | Jan-15 | Apr-15 | Dec-16 |
| East Interior Finishes | \$ 149,116 | Mar-17 | Jun-18 | Sep-17 | Dec-18 |
| Flinn Abatement/Removal Windows | \$ 220,400 | Complete | Complete | Jun-16 | Sep-16 |
| Flinn Window Replacement | \$ 1,252,531 | Complete | Complete | Jun-16 | Sep-16 |
| Froberg Interior Finishes | \$ 84,305 | Dec-14 | Mar-15 | Jun-15 | Jun-16 |
| Guilford Interior Finishes | \$ 314,002 | Mar-15 | Jun-15 | Sep-15 | Dec-16 |
| Hillman Addition | \$ 3,928,831 | Complete | Complete | Jun-15 | May-16 |
| Hillman Interior Finishes | \$ 210,546 | Dec-14 | Mar-15 | Jun-15 | Aug-15 |
| Johnson Interior Finishes | \$ 155,395 | Dec-15 | Mar-16 | Jun-16 | Aug-16 |
| Kennedy Abatement/Removal Windows | \$ 175,940 | May-15 | Sep-15 | Jun-16 | Sep-16 |
| Kennedy Pool | \$ 855,450 | Complete | Complete | Jun-15 | Dec-15 |
| Kennedy Window Replacement | \$ 667,479 | May-15 | Sep-15 | Jun-16 | Aug-16 |
| Lathrop Interior Finishes | \$ 168,777 | Dec-15 | Mar-16 | Jun-16 | Aug-16 |
| Marsh Abatement Boiler | \$ 4,960 | Apr-15 | May-15 | Jun-15 | Jun-15 |
| Marsh Addition & MEP Upgrades | \$ 4,968,555 | Complete | Complete | Jun-15 | Aug-16 |
| Marsh Interior Finishes | \$ 108,919 | Dec-14 | Mar-15 | Jun-15 | Dec-15 |
| Spring creek Abatement Window/Boiler | \$ 78,888 | Complete | Complete | Jun-15 | Sep-15 |
| Spring Creek Interior Finishes | \$ 197,120 | Dec-20 | Mar-21 | Jun-21 | Aug-21 |
| Washington Abatement/Removal Windows | \$ 107,840 | Complete | Complete | Jun-16 | Sep-16 |
| Washington Window Replacement | \$ 476,771 | Complete | Complete | Jun-16 | Sep-16 |
| Welsh Abatement | \$ 20,000 | Apr-15 | May-15 | Jun-15 | Jul-15 |
| Welsh Addition & MEP Upgrade | \$ 6,437,627 | Complete | Complete | Jun-15 | Aug-16 |
| Westview Abatement MEP/Window | \$ 81,260 | Apr-15 | May-15 | Jun-15 | Sep-15 |
| Westview Addition/Window/MEP/Site | \$ 5,577,595 | Complete | Complete | Jun-15 | Aug-16 |
| Whitehead Abatement | \$ 83,750 | Apr-15 | May-15 | Jun-15 | Sep-15 |
| Whitehead Addition/MEP/Window | \$ 6,172,217 | Complete | Complete | Jun-15 | Aug-16 |

Projects Not Started

4/16/2015

| | Budgeted | | | | |
|------------------------------------|---------------|--------|--------|--------------|--------|
| | \$ 79,252,871 | Design | | Construction | |
| Project Description | Budgeted | Start | Finish | Start | Finish |
| Auburn Abatement | \$ 23,114 | | | | |
| Auburn ADA | \$ 113,630 | Jan-15 | May-15 | Jun-15 | Sep-15 |
| Auburn Auditorium | \$ 150,000 | Jan-16 | Apr-16 | Jun-16 | Sep-16 |
| Barbour Interior Finishes | \$ 130,869 | Mar-17 | Jul-17 | Jun-18 | Aug-18 |
| Beyer Abatement | \$ 13,404 | Dec-17 | May-18 | Jun-18 | Aug-18 |
| Beyer Interior Finishes | \$ 78,455 | Dec-17 | May-18 | Jun-18 | Aug-18 |
| Beyer MEP | \$ 38,053 | Dec-17 | May-18 | Jun-18 | Aug-18 |
| Beyer Paving | \$ 344,247 | Jan-16 | Apr-16 | Jun-16 | Aug-16 |
| Bloom Abatement | \$ 95,268 | Apr-16 | Nov-16 | Jun-17 | Mar-18 |
| Bloom Addition/ADA/MEP/Window/Site | \$ 2,423,866 | Apr-16 | Nov-16 | Jun-17 | Mar-18 |
| Bloom Interior Finishes | \$ 238,235 | Dec-19 | Mar-20 | Jun-20 | Aug-20 |
| Brookview Addition/ADA/MEP/Window | \$ 2,175,215 | May-15 | Nov-15 | Jun-16 | Mar-17 |
| Brookview Abatement | \$ 1,550 | Dec-19 | Mar-20 | Jun-16 | Aug-17 |
| Brookview Interior Finishes | \$ 75,639 | Dec-19 | Mar-20 | Jun-16 | Aug-17 |
| Carlson Abatement | \$ 36,800 | Oct-15 | May-16 | May-17 | Mar-18 |
| Carlson Addition/MEP | \$ 1,404,281 | Oct-15 | May-16 | May-17 | Mar-18 |
| Carlson Interior Finishes | \$ 192,157 | Dec-17 | Mar-18 | Jun-18 | Aug-18 |
| Conklin Interior Finishes | \$ 86,061 | Dec-17 | Mar-18 | Jun-18 | Aug-18 |
| Eisenhower Auditorium | \$ 29,554 | Mar-17 | Jun-17 | Aug-17 | Dec-17 |
| Eisenhower Interior Finishes | \$ 488,855 | Mar-17 | Jun-17 | Sep-17 | May-18 |
| Eisenhower MEP | \$ 360,121 | Oct-15 | Dec-15 | Jun-16 | Aug-16 |
| Ellis Auditorium | \$ 50,000 | Sep-16 | Jan-17 | Jun-17 | Aug-17 |
| Ellis Interior Finishes | \$ 155,174 | Sep-16 | Jan-17 | Jun-17 | Aug-17 |
| Fairview Abatement | \$ 119,700 | | | | |
| Fairview Interior Finishes | \$ 200,128 | Dec-19 | Mar-20 | Jun-20 | Aug-20 |
| Fairview Window/MEP | \$ 1,082,507 | May-15 | Oct-15 | Jun-16 | Aug-16 |
| Flinn ADA | \$ 26,487 | | | | |
| Flinn Auditorium | \$ 50,000 | Sep-15 | Feb-16 | Jun-16 | Sep-16 |
| Flinn Interior Finishes | \$ 349,669 | Mar-18 | Jun-18 | Sep-18 | May-19 |
| Flinn MEP | \$ 2,591,117 | May-15 | Oct-15 | Jun-16 | Sep-16 |
| Froberg Abatement | \$ 93,759 | | | | |
| Gregory Abatement | \$ 137,448 | Nov-15 | Dec-15 | Jun-16 | Aug-17 |
| Gregory Addition/MEP/Window/Site | \$ 5,072,562 | May-15 | Nov-15 | Jun-16 | Aug-17 |
| Gregory Interior Finishes | \$ 99,657 | Dec-20 | Mar-21 | Jun-21 | Aug-21 |
| Haight Abatement | \$ 50,160 | Oct-15 | Mar-16 | Jun-16 | Dec-16 |
| Haight Addition/MEP | \$ 1,205,595 | Oct-15 | Mar-16 | Jun-16 | Dec-16 |
| Haight Interior Finishes | \$ 202,975 | Dec-15 | Mar-16 | Jun-16 | Aug-16 |
| Haskell Abatement | \$ 12,602 | Dec-20 | Mar-21 | Jun-21 | Aug-21 |
| Haskell Interior Finishes | \$ 186,498 | Dec-20 | Mar-21 | Jun-21 | Aug-21 |
| Haskell MEP/Window | \$ 561,170 | Sep-17 | Feb-18 | Jun-18 | Aug-18 |
| Hillman Abatement | \$ 68,856 | | | | |
| Kennedy Interior Finishes | \$ 555,762 | Mar-18 | Jun-18 | Sep-18 | May-19 |
| Kennedy MEP | \$ 1,751,725 | Oct-15 | Nov-15 | Jun-16 | Aug-16 |
| Lewis Lemon Addition | \$ 1,148,659 | Jul-16 | Nov-16 | Jun-17 | Mar-18 |
| Lewis Lemon Interior Finishes | \$ 55,539 | Dec-21 | Mar-22 | Jun-22 | Aug-22 |
| Lincoln Interior Finishes | \$ 697,325 | Mar-17 | Jun-17 | Sep-17 | May-18 |
| Lincoln Auditorium | \$ 150,000 | May-15 | Oct-15 | Jun-16 | Aug-16 |
| Lincoln Land Acquisition | \$ 993,888 | | | | |
| Lincoln MEP | \$ 1,628,989 | May-15 | Oct-15 | Jun-16 | Aug-16 |
| Marshall Auditorium | \$ 211,898 | Jun-16 | Dec-16 | Jun-16 | Aug-16 |
| Marshall MEP | \$ 430,480 | Aug-16 | Feb-17 | Jun-17 | Oct-17 |
| Marshall Abatement | \$ 89,250 | | | | |
| McIntosh Abatement | \$ 26,138 | | | | |
| McIntosh Addition/MEP | \$ 1,922,693 | May-16 | Jan-17 | Jun-17 | Jan-18 |
| Nashold Abatement | \$ 84,600 | | | | |
| Nashold Interior Finishes | \$ 187,421 | Dec-19 | Mar-19 | Jun-19 | Aug-19 |
| Nashold Window/ADA/MEP/Site | \$ 1,062,337 | Mar-16 | Oct-16 | Jun-17 | Jun-18 |
| Nashold Paving | \$ 416,701 | Mar-15 | Oct-15 | Jun-17 | Sep-17 |
| New School 1 | \$ 17,200,000 | Jan-16 | | | Aug-18 |
| New School 2 | \$ 17,200,000 | Jan-16 | | | Aug-19 |
| RESA Interior Finishes | \$ 146,237 | Mar-15 | Jun-15 | Sep-15 | May-18 |
| Riverdahl Abatement | \$ 54,200 | Nov-15 | Dec-15 | Jun-16 | Mar-17 |
| Riverdahl Addition/MEP | \$ 2,227,259 | May-15 | Dec-15 | Jun-16 | Mar-17 |
| Riverdahl Interior Finishes | \$ 258,135 | Dec-17 | Mar-17 | Jun-18 | Aug-18 |
| Rolling Green Abatement | \$ 188,320 | Mar-16 | Aug-16 | Jun-17 | Aug-17 |
| Rolling Green Interior Finishes | \$ 300,556 | Dec-20 | Mar-21 | Jun-21 | Aug-21 |
| Rolling Green Window/MEP | \$ 1,884,047 | Mar-16 | Aug-16 | Jun-17 | Aug-17 |
| Roosevelt ADA | \$ 25,000 | Aug-15 | Feb-16 | Jun-16 | Aug-16 |
| Summerdale Abatement | \$ 169,036 | Nov-15 | Mar-16 | Jun-16 | Sep-16 |
| Summerdale Interior Finishes | \$ 124,630 | Dec-21 | Mar-22 | Jun-22 | Aug-22 |
| Summerdale Window/MEP | \$ 751,747 | Nov-15 | Mar-16 | Jun-16 | Sep-16 |
| Washington Auditorium | \$ 211,876 | Mar-16 | Jun-16 | Jun-16 | Apr-17 |
| Washington Interior Finishes | \$ 409,917 | Mar-16 | Jun-16 | Sep-16 | May-17 |
| Washington Locker Rooms | \$ 110,338 | | | | |
| Washington MEP | \$ 2,039,982 | May-15 | Nov-15 | Jun-16 | Oct-17 |
| Welsh Interior Finishes | \$ 193,379 | Dec-15 | Mar-15 | Jun-17 | Aug-17 |
| West Abatement | \$ 23,240 | | | | |
| West Interior Finishes | \$ 545,415 | Oct-14 | Dec-14 | Apr-15 | May-18 |
| West MEP | \$ 2,625,579 | May-15 | Sep-15 | Jun-16 | Aug-17 |
| Westview Interior Finishes | \$ 163,535 | Dec-16 | Mar-17 | Jun-17 | Aug-17 |
| Whitehead Interior Finishes | \$ 171,604 | Dec-16 | Mar-17 | Jun-17 | Aug-17 |

Completed Projects

as of 4/16/2015

| | Design Estimate | Bid | Actual | Bid to Design Variance | Bid to Actual Variance | Actual to Design Variance |
|-------|-----------------|---------------|---------------|---------------------------|---------------------------|------------------------------|
| Total | \$ 47,775,834 | \$ 43,240,752 | \$ 44,517,046 | \$ (4,535,082) | \$ 1,276,293 | \$ (3,258,789) |

| Project Description | # Bidders | Design Estimate | Bid | Actual | Bid to Design Variance | Bid to Actual Variance | Actual to Design Variance |
|--|-----------|-----------------|---------------|---------------|---------------------------|---------------------------|------------------------------|
| Auburn Addition | 6 | \$ 14,100,000 | \$ 13,089,000 | \$ 13,728,894 | \$ (1,011,000) | \$ 639,894 | \$ (371,106) |
| Auburn Abatement Windows/MEP | 5 | \$ 504,000 | \$ 223,800 | \$ 234,600 | \$ (280,200) | \$ 10,800 | \$ (269,400) |
| Auburn Univents | 2 | \$ 1,400,000 | \$ 1,373,000 | \$ 1,423,258 | \$ (27,000) | \$ 50,258 | \$ 23,258 |
| Auburn Paving | 4 | \$ 900,000 | \$ 1,093,164 | \$ 1,184,057 | \$ 193,164 | \$ 90,893 | \$ 284,057 |
| Brookview Parking Lot/Paving | 3 | \$ 357,857 | \$ 275,347 | \$ 291,155 | \$ (82,510) | \$ 15,808 | \$ (66,702) |
| Conklin Addition | 3 | \$ 1,274,800 | \$ 1,300,618 | \$ 1,280,225 | \$ 25,818 | \$ (20,393) | \$ 5,425 |
| Conklin Abatement Boiler Room | 5 | \$ 30,000 | \$ 29,600 | \$ 29,600 | \$ (400) | \$ - | \$ (400) |
| Conklin Abatement | 5 | \$ 9,308 | \$ 9,308 | \$ 9,308 | \$ - | \$ - | \$ - |
| Conklin Interior Finishes | | \$ 7,602 | \$ 7,602 | \$ 7,602 | \$ - | \$ - | \$ - |
| Conklin Paving | 3 | \$ 750,000 | \$ 648,447 | \$ 648,447 | \$ (101,553) | \$ - | \$ (101,553) |
| East Abatement/Window Removal | 2 | \$ 450,000 | \$ 391,630 | \$ 547,285 | \$ (58,370) | \$ 155,655 | \$ 97,285 |
| East Windows Replacement | 6 | \$ 2,100,000 | \$ 1,655,560 | \$ 1,672,834 | \$ (444,440) | \$ 17,274 | \$ (427,166) |
| East Land Purchase | | \$ 697,199 | \$ 697,199 | \$ 697,199 | \$ - | \$ - | \$ - |
| East Abatement Boiler Room | 5 | \$ 188,548 | \$ 170,115 | \$ 185,691 | \$ (18,433) | \$ 15,576 | \$ (2,857) |
| Eisenhower Bridge/Road/Paving/Lights | 4 | \$ 1,370,200 | \$ 1,483,643 | \$ 1,487,598 | \$ 113,443 | \$ 3,955 | \$ 117,398 |
| Flinn Paving | 3 | \$ 910,991 | \$ 546,340 | \$ 551,188 | \$ (364,651) | \$ 4,848 | \$ (359,803) |
| Froberg Addition | 3 | \$ 3,483,994 | \$ 3,120,600 | \$ 3,158,873 | \$ (363,394) | \$ 38,273 | \$ (325,121) |
| Froberg Abatement Boiler Room | 4 | \$ 13,500 | \$ 15,000 | \$ 15,000 | \$ 1,500 | \$ - | \$ 1,500 |
| Froberg Boiler | 5 | \$ 219,325 | \$ 234,710 | \$ 234,610 | \$ 15,385 | \$ (100) | \$ 15,285 |
| Froberg Abatement | 5 | \$ 8,480 | \$ 8,480 | \$ 8,480 | \$ - | \$ - | \$ - |
| Froberg Interior Finishes | 1 | \$ 49,793 | \$ 49,793 | \$ 49,793 | \$ - | \$ - | \$ - |
| Guilford Asbestos | 5 | \$ 563,000 | \$ 308,000 | \$ 359,504 | \$ (255,000) | \$ 51,504 | \$ (203,496) |
| Guilford Site Utilities & Building Pad | 3 | \$ 845,763 | \$ 499,000 | \$ 478,936 | \$ (346,763) | \$ (20,064) | \$ (366,827) |
| Guilford Paving | 4 | \$ 1,011,847 | \$ 1,083,526 | \$ 1,172,643 | \$ 71,679 | \$ 89,117 | \$ 160,796 |
| Guilford Window Replacement | 2 | \$ 1,217,656 | \$ 1,373,200 | \$ 1,409,236 | \$ 155,544 | \$ 36,036 | \$ 191,580 |
| Jefferson Paving | 3 | \$ 1,241,061 | \$ 844,171 | \$ 854,579 | \$ (396,890) | \$ 10,408 | \$ (386,482) |
| Jefferson Paving of North Lot | 4 | \$ 675,239 | \$ 690,387 | \$ 690,387 | \$ 15,148 | \$ - | \$ 15,148 |
| Jefferson Corridor Flooring | 3 | \$ 150,000 | \$ 79,500 | \$ 79,500 | \$ (70,500) | \$ - | \$ (70,500) |
| Johnson Addition | 3 | \$ 1,259,325 | \$ 1,300,054 | \$ 1,285,965 | \$ 40,729 | \$ (14,089) | \$ 26,640 |
| Johnson Abatement Boiler Room | 5 | \$ 28,000 | \$ 27,400 | \$ 27,400 | \$ (600) | \$ - | \$ (600) |
| Johnson Abatement | 5 | \$ 8,450 | \$ 8,450 | \$ 8,450 | \$ - | \$ - | \$ - |
| Johnson Boiler | 2 | \$ 270,000 | \$ 243,278 | \$ 243,278 | \$ (26,722) | \$ - | \$ (26,722) |
| Johnson Paving | 3 | \$ 225,000 | \$ 213,497 | \$ 211,259 | \$ (11,503) | \$ (2,238) | \$ (13,741) |
| Kennedy Paving | 3 | \$ 1,118,575 | \$ 844,432 | \$ 805,559 | \$ (274,143) | \$ (38,873) | \$ (313,016) |
| Lathrop Addition | 3 | \$ 1,331,699 | \$ 1,409,571 | \$ 1,417,677 | \$ 77,872 | \$ 8,106 | \$ 85,978 |
| Lathrop Abatement Boiler Room | 5 | \$ 28,000 | \$ 27,300 | \$ 27,300 | \$ (700) | \$ - | \$ (700) |
| Lathrop Abatement | 5 | \$ 8,800 | \$ 8,800 | \$ 8,800 | \$ - | \$ - | \$ - |
| Lathrop Abatement | 1 | \$ 858 | \$ 858 | \$ 858 | \$ - | \$ - | \$ - |
| Lathrop Boiler | 2 | \$ 270,000 | \$ 243,449 | \$ 243,449 | \$ (26,551) | \$ - | \$ (26,551) |
| Lathrop Paving | 3 | \$ 50,000 | \$ 66,175 | \$ 67,810 | \$ 16,175 | \$ 1,635 | \$ 17,810 |
| Marshall Paving | 3 | \$ 820,378 | \$ 670,883 | \$ 719,538 | \$ (149,495) | \$ 48,655 | \$ (100,840) |
| Marshall Abatement | 1 | \$ 1,800 | \$ 1,800 | \$ 1,800 | \$ - | \$ - | \$ - |
| McIntosh Addition | 5 | \$ 2,050,494 | \$ 1,844,000 | \$ 1,872,551 | \$ (206,494) | \$ 28,551 | \$ (177,943) |
| McIntosh Abatement | 4 | \$ 17,850 | \$ 17,850 | \$ 17,850 | \$ - | \$ - | \$ - |
| McIntosh Interior Finishes | 1 | \$ - | \$ 4,036 | \$ 4,036 | \$ 4,036 | \$ - | \$ 4,036 |
| Rolling Green Parking Lot/Paving | 3 | \$ 1,065,418 | \$ 825,337 | \$ 827,027 | \$ (240,081) | \$ 1,690 | \$ (238,391) |
| Roosevelt Paving | 3 | \$ 600,000 | \$ 610,412 | \$ 585,160 | \$ 10,412 | \$ (25,252) | \$ (14,840) |
| Spring Creek Addition | 5 | \$ 2,978,717 | \$ 2,742,460 | \$ 2,811,686 | \$ (236,257) | \$ 69,226 | \$ (167,031) |
| Spring Creek Abatement | 5 | \$ 24,192 | \$ 24,192 | \$ 24,192 | \$ - | \$ - | \$ - |
| West Paving | 3 | \$ 713,027 | \$ 527,084 | \$ 531,810 | \$ (185,943) | \$ 4,726 | \$ (181,217) |
| Whitehead Paving | 3 | \$ 375,088 | \$ 278,694 | \$ 283,108 | \$ (96,394) | \$ 4,414 | \$ (91,980) |

ROCKFORD PUBLIC SCHOOLS
FACILITY MASTER PLAN
ESCALATION WORKSHEET BY SCHOOL APRIL 2015

| SCHOOL | ESCALATION BUDGET | ESCALATION ALLOCATED TO PROJECTS | ESCALATION REMAINING |
|-------------------------|-----------------------|----------------------------------|-----------------------|
| Totals | \$9,203,410.63 | (\$4,605,587.29) | \$4,597,823.34 |
| Auburn | \$153,922.56 | (\$84,975.64) | \$68,946.92 |
| Barbour | \$15,970.66 | \$0.00 | \$15,970.66 |
| Beyer | \$44,645.29 | (\$33,434.78) | \$11,210.51 |
| Bloom | \$271,240.83 | (\$229,306.00) | \$41,934.83 |
| Brookview | \$139,569.47 | (\$132,564.15) | \$7,005.32 |
| Carlson | \$99,187.19 | (\$85,566.35) | \$13,620.83 |
| Conklin | \$59,262.49 | (\$45,589.98) | \$13,672.51 |
| East | \$55,027.97 | (\$18,324.62) | \$36,703.35 |
| Eisenhower | \$63,152.13 | (\$23,273.84) | \$39,878.29 |
| Ellis | \$18,771.30 | \$0.00 | \$18,771.30 |
| Fairview | \$100,144.49 | (\$72,160.22) | \$27,984.27 |
| Flinn | \$303,522.23 | (\$240,409.60) | \$63,112.63 |
| Froberg | \$6,045.67 | \$0.00 | \$6,045.67 |
| Gregory | \$324,380.98 | (\$302,701.25) | \$21,679.74 |
| Guilford | \$130,258.29 | (\$130,258.29) | \$0.00 |
| Haight | \$91,749.59 | (\$73,715.88) | \$18,033.71 |
| Haskell | \$105,466.38 | (\$76,048.92) | \$29,417.46 |
| Hillman | \$174,599.79 | (\$160,002.35) | \$14,597.44 |
| Jefferson | \$32,630.44 | (\$32,630.44) | \$0.00 |
| Johnson | \$97,097.14 | (\$78,095.53) | \$19,001.61 |
| Kennedy | \$264,117.18 | (\$204,782.06) | \$59,335.12 |
| Lathrop | \$25,629.16 | (\$14,442.51) | \$11,186.65 |
| Lewis Lemon | \$72,891.40 | (\$69,587.35) | \$3,304.05 |
| Lincoln | \$290,925.26 | (\$219,411.46) | \$71,513.80 |
| Marshall | \$73,971.23 | (\$65,653.68) | \$8,317.55 |
| McIntosh | \$171,482.57 | \$0.00 | \$171,482.57 |
| Montessori | \$243,631.01 | (\$237,717.31) | \$5,913.70 |
| Nashold | \$181,054.92 | (\$155,206.27) | \$25,848.64 |
| New Elementary School 1 | \$1,699,387.58 | \$0.00 | \$1,699,387.58 |
| New Elementary School 2 | \$1,699,387.58 | \$0.00 | \$1,699,387.58 |
| RESA Interior Finishes | \$6,580.67 | \$0.00 | \$6,580.67 |
| Riverdahl | \$158,930.05 | (\$135,351.80) | \$23,578.25 |
| Rolling Green | \$283,325.20 | (\$213,668.30) | \$69,656.89 |
| Roosevelt | \$5,670.25 | \$0.00 | \$5,670.25 |
| Spring Creek | \$63,769.81 | (\$46,405.01) | \$17,364.80 |
| Summerdale | \$69,853.29 | (\$52,382.89) | \$17,470.39 |
| Washington | \$233,416.82 | (\$193,346.20) | \$40,070.62 |
| Welsh | \$406,197.36 | (\$393,503.27) | \$12,694.08 |
| West | \$338,722.55 | (\$186,396.91) | \$152,325.64 |
| Westview | \$286,607.35 | (\$272,044.34) | \$14,563.02 |
| Whitehead | \$341,214.49 | (\$326,630.10) | \$14,584.39 |
| Totals | \$9,203,410.63 | (\$4,605,587.29) | \$4,597,823.34 |

FINANCIAL SECTION

District's Long – Term Financial Planning

As a part of the annual budget development process, the District prepares a five year financial forecast for the operating funds based on revenue and expenditure assumptions, economic conditions and other variables. Long term financial forecast is used to provide insight into the future to see what the District may be facing financially. The financial forecast results are used as a tool, and are not considered to be the absolute budget. Each year the projections are updated with the most recent information.

Revenue Assumptions

- Existing Equalized Assessed Valuation (EAV) decreased 6.27% in Levy Year 14 (LY14)
- We expect it to decrease next year by 3%, be flat in LY16, and increase 1% per year after that
- We assume \$7.5 million in new property annually, producing ~\$550,000 additional revenue
- We have assumed a levy that uses a 0% Consumer Price Index (CPI) for LY14-LY17, then 2% after that
- Most revenues are flat after adjustments for FY16 Budget
- Overall operating revenues for FY16 are approximately \$7 million higher than FY15
- General State Aid assumed at current 89% proration each year
- Enrollment will remain fairly stable over the next five years

Expenditure Assumptions

- Salaries and benefits are subject to negotiations
- REA contract expires at end of FY15
- After FY16 staffing reductions, staffing is held at those levels
- Health insurance costs assumed to increase 4% annually
- While most expenditures are held at FY16 levels, there are increases built in for textbooks, and Transportation bus purchases
- Ed Fund Other Objects (tuition and charter payments) are expected to increase 10% annually

FINANCIAL SECTION

Enrollment Forecast

- Enrollment will remain stable will increases in elementary grades and decreases in secondary grades
- Three enrollment projections, High, Mid, and Low, was developed for each school
- Midpoint enrollment projections used for budgeting and planning
- Greatest potential for enrollment increases is from 8th to 9th grade and the greatest potential for decrease is from 10th to 11th grade
- Five year enrollment forecast was developed using the Student Forecast Model

In the table below is the enrollment forecast for the next five years, using the midpoint projections and the Student Forecast Model. Please note the enrollment forecast below does not include enrollment projections for preschoolers or charters schools that reside within the District's boundaries. Charter school enrollment is included in reporting enrollment in the Fall Housing reports but not for planning purposes.

FIVE YEAR ENROLLMENT FORECAST

| | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 |
|---|------------------|------------------|------------------|------------------|------------------|
| Elementary | 11,994 | 12,034 | 12,141 | 12,143 | 12,040 |
| Middle | 5,556 | 5,413 | 5,369 | 5,439 | 5,578 |
| High | 7,764 | 7,821 | 7,821 | 7,546 | 7,590 |
| Total Midpoint Enrollment Forecast | 25,314 | 25,250 | 25,331 | 25,128 | 25,208 |

Source: District records RSP & Associates, LLC report

FINANCIAL SECTION

Based on the revenue and expenditure assumptions listed above, see below in the chart the results of the aggregated operating fund revenue and expenditure projections for FY 17 – FY 20. The District will work to ensure the operating funds are balanced in future years.

| Aggregate - Projection Summary | | | | | | | | | | | |
|--|---------------|-----------------------------------|-------|---------------|-------|----------------|-------|----------------|--------|----------------|-------|
| | BUDGET | REVENUE / EXPENDITURE PROJECTIONS | | | | | | | | | |
| | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$171,238,387 | \$171,907,190 | 0.39% | \$172,789,941 | 0.51% | \$173,504,798 | 0.41% | \$175,541,678 | 1.17% | \$178,907,647 | 1.92% |
| State | \$135,012,693 | \$140,806,684 | 4.29% | \$143,807,151 | 2.13% | \$145,929,583 | 1.48% | \$145,574,002 | -0.24% | \$145,636,415 | 0.04% |
| Federal | \$36,899,818 | \$37,448,000 | 1.49% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$343,150,898 | \$350,161,844 | 2.04% | \$354,045,092 | 1.11% | \$356,882,379 | 0.80% | \$358,563,680 | 0.47% | \$361,992,062 | 0.96% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$257,045,862 | \$259,507,929 | 0.96% | \$266,917,049 | 2.86% | \$273,535,317 | 2.48% | \$280,180,635 | 2.43% | \$286,701,221 | 2.33% |
| Other | \$87,899,120 | \$90,653,915 | 3.17% | \$94,654,875 | 4.41% | \$95,927,892 | 1.34% | \$97,277,291 | 1.41% | \$98,707,653 | 1.47% |
| TOTAL EXPENDITURES | \$344,944,982 | \$350,161,844 | 1.51% | \$361,571,924 | 3.26% | \$369,463,209 | 2.18% | \$377,457,926 | 2.16% | \$385,408,875 | 2.11% |
| SURPLUS / DEFICIT | (\$1,794,084) | \$0 | | (\$7,526,831) | | (\$12,580,830) | | (\$18,894,246) | | (\$23,416,813) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | (\$1,794,084) | \$0 | | (\$7,526,831) | | (\$12,580,830) | | (\$18,894,246) | | (\$23,416,813) | |
| BEGINNING FUND BALANCE | \$108,964,298 | \$106,570,214 | | \$106,570,214 | | \$99,043,883 | | \$86,462,553 | | \$67,568,807 | |
| PROJECTED YEAR END BALANCE | \$106,570,214 | \$106,570,214 | | \$99,043,883 | | \$86,462,553 | | \$67,568,807 | | \$44,151,895 | |
| FUND BALANCE AS % OF EXPENDITURES | 30.89% | 30.43% | | 27.39% | | 23.40% | | 17.90% | | 11.46% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | 3.71 | 3.65 | | 3.29 | | 2.81 | | 2.15 | | 1.37 | |

Source: PMA Financial Forecast Report

Alternate Scenarios

Included in the **INFORMATIONAL SECTION**, is the complete financial forecast report that was completed in conjunction with the FY 16 budget development process. There are additional scenarios and the corresponding financial impact to the District based on the various scenarios listed below.

- GSA Funding at 95% in FY16, 100% after that
- Additional Ed Fund Capital Outlay for technology and furniture, beginning in FY17
- Latest SB1 impact modeled for RPS205: Additional \$5.6 Million phased in over 4 years
- Cost Shift of 2.5% each year for 3 years beginning in FY17 (each percent is approximately \$1.5 million)

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FY 16 ADOPTED BUDGET RECONCILIATION & ILLINOIS STATE BOARD OF EDUCATION BUDGET FORM 50-36

This section include the Budget Form 50-36 the District is required to submit to the Illinois State Board of Education and a reconciliation summary of reporting differences between the reporting in the school district budget versus the state form reporting.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FY 16 BUDGET REVENUE BUDGET RECONCILIATION - ALL FUNDS

| Fund | Source | Prgm | FY 16 BOE Budget | | ISBE Fund | ISBE Acct | FY 16 ISBE Budget |
|-------------|---------------|-------------|-----------------------------|--|----------------------|----------------------|------------------------------|
| 10 | 40074 | 0 | \$9,298 | | 10 | 1993 | \$9,298 |
| 10 | 40075 | 0 | \$1,689 | | 10 | 1993 | \$1,689 |
| 10 | 40078 | 0 | \$23,633 | | 10 | 1993 | \$23,633 |
| 10 | 40081 | 0 | \$852 | | 10 | 1993 | \$852 |
| 10 | 40084 | 0 | \$137 | | 10 | 1993 | \$137 |
| 10 | 40085 | 0 | \$996 | | 10 | 1993 | \$996 |
| 10 | 40090 | 0 | \$4,564 | | 10 | 1993 | \$4,564 |
| 10 | 40091 | 0 | \$266 | | 10 | 1993 | \$266 |
| 10 | 40093 | 0 | \$3,000 | | 10 | 1993 | \$3,000 |
| 10 | 40094 | 0 | \$1,408 | | 10 | 1993 | \$1,408 |
| 10 | 40095 | 0 | \$1,515 | | 10 | 1993 | \$1,515 |
| 10 | 40096 | 0 | \$3,163 | | 10 | 1993 | \$3,163 |
| 10 | 40098 | 0 | \$3,720 | | 10 | 1993 | \$3,720 |
| 10 | 40099 | 0 | \$2,466 | | 10 | 1993 | \$2,466 |
| 10 | 40101 | 0 | \$12,113 | | 10 | 1993 | \$12,113 |
| 10 | 40104 | 0 | \$4,950 | | 10 | 1993 | \$4,950 |
| 10 | 40105 | 0 | \$3,233 | | 10 | 1993 | \$3,233 |
| 10 | 40106 | 0 | \$4,916 | | 10 | 1993 | \$4,916 |
| 10 | 40107 | 0 | \$3,856 | | 10 | 1993 | \$3,856 |
| 10 | 40108 | 0 | \$5,983 | | 10 | 1993 | \$5,983 |
| 10 | 40109 | 0 | \$2,267 | | 10 | 1993 | \$2,267 |
| 10 | 40110 | 0 | \$4,983 | | 10 | 1993 | \$4,983 |
| 10 | 40111 | 0 | \$2,349 | | 10 | 1993 | \$2,349 |
| 10 | 40112 | 0 | \$1,933 | | 10 | 1993 | \$1,933 |
| 10 | 40113 | 0 | \$7,427 | | 10 | 1993 | \$7,427 |
| 10 | 40114 | 0 | \$2,081 | | 10 | 1993 | \$2,081 |
| 10 | 40215 | 0 | \$1,390 | | 10 | 1993 | \$1,390 |
| 10 | 40252 | 0 | \$617 | | 10 | 1993 | \$617 |
| 10 | 41110 | 0 | \$79,144,805 | | 10 | Levy | \$79,144,805 |
| 17 | 41140 | 0 | \$15,828,959 | | 10 | 1140 | \$15,828,959 |
| 10 | 41230 | 0 | \$11,953,161 | | 10 | 1230 | \$11,953,161 |
| 10 | 41311 | 0 | \$425,000 | | 10 | 1311 | \$425,000 |
| 10 | 41312 | 1343 | \$331,032 | | 10 | 1312 | \$331,032 |
| 10 | 41321 | 0 | \$58,155 | | 10 | 1321 | \$58,155 |
| 17 | 41342 | 1343 | \$1,837,427 | | 10 | 1342 | \$1,837,427 |
| 10 | 41351 | 3421 | \$27,875 | | 10 | 1351 | \$27,875 |
| 10 | 41515 | 0 | \$8,193 | | 10 | 1510 | \$8,193 |
| 19 | 41611 | 0 | \$344 | | 10 | 1611 | \$344 |
| 19 | 41612 | 0 | \$49,626 | | 10 | 1612 | \$49,626 |
| 19 | 41613 | 0 | \$392,003 | | 10 | 1613 | \$392,003 |
| 19 | 41614 | 0 | \$862,380 | | 10 | 1614 | \$862,380 |
| 19 | 41621 | 0 | \$13,374 | | 10 | 1620 | \$13,374 |
| 19 | 41690 | 0 | \$6,000 | | 10 | 1690 | \$6,000 |
| 10 | 41902 | 0 | \$2,587 | | 10 | 1910 | \$2,587 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FY 16 BUDGET REVENUE BUDGET RECONCILIATION - ALL FUNDS

| Fund | Source | Prgm | FY 16 BOE Budget | | ISBE Fund | ISBE Acct | FY 16 ISBE Budget |
|-------------|---------------|-------------|-----------------------------|--|----------------------|----------------------|------------------------------|
| 18 | 41922 | 1922 | \$30,000 | | 10 | 1920 | \$30,000 |
| 10 | 41970 | 0 | \$30,305 | | 10 | 1970 | \$30,305 |
| 10 | 41994 | 0 | \$420,000 | | 10 | 1999 | \$425,241 |
| 10 | 41997 | 0 | \$5,241 | | 10 | 1999 | \$0 |
| 18 | 42100 | 2100 | \$19,989 | | 10 | 2100 | \$19,989 |
| 18 | 42216 | 4997 | \$94,000 | | 10 | 2200 | \$94,000 |
| 10 | 43001 | 3001 | \$103,016,145 | | 10 | 3001 | \$103,016,145 |
| 17 | 43100 | 3100 | \$2,300,000 | | 10 | 3100 | \$2,300,000 |
| 17 | 43105 | 3105 | \$3,500,000 | | 10 | 3105 | \$3,500,000 |
| 17 | 43110 | 3110 | \$5,000,000 | | 10 | 3110 | \$5,000,000 |
| 17 | 43120 | 3120 | \$1,800,000 | | 10 | 3120 | \$1,800,000 |
| 17 | 43130 | 3130 | \$200,000 | | 10 | 3130 | \$200,000 |
| 17 | 43145 | 3145 | \$160,000 | | 10 | 3145 | \$160,000 |
| 18 | 43305 | 3305 | \$1,511,377 | | 10 | 3305 | \$1,511,377 |
| 19 | 43360 | 0 | \$200,000 | | 10 | 3360 | \$200,000 |
| 10 | 43370 | 3370 | \$84,546 | | 10 | 3370 | \$84,546 |
| 18 | 43400 | 3400 | \$121,897 | | 10 | 3410 | \$121,897 |
| 18 | 43401 | 3401 | \$162,260 | | 10 | 3410 | \$162,260 |
| 18 | 43410 | 3410 | \$454,692 | | 10 | 3410 | \$454,692 |
| 18 | 43695 | 3695 | \$210,389 | | 10 | 3695 | \$210,389 |
| 18 | 43700 | 3700 | \$638,313 | | 10 | 3705 | \$638,313 |
| 18 | 43705 | 3705 | \$8,133,558 | | 10 | 3705 | \$8,133,558 |
| 17 | 43950 | 3950 | \$500,000 | | 10 | 3999 | \$500,000 |
| 18 | 43961 | 3961 | \$47,546 | | 10 | 3999 | \$47,546 |
| 18 | 44190 | 4190 | \$94,000 | | 10 | 4199 | \$94,000 |
| 19 | 44210 | 0 | \$8,000,000 | | 10 | 4210 | \$8,000,000 |
| 19 | 44220 | 0 | \$1,600,000 | | 10 | 4220 | \$1,600,000 |
| 19 | 44250 | 0 | \$700,000 | | 10 | 4299 | \$700,000 |
| 18 | 44300 | 4300 | \$13,690,404 | | 10 | 4300 | \$13,690,404 |
| 10 | 44391 | 0 | \$70,000 | | 10 | 4399 | \$70,000 |
| 18 | 44421 | 4421 | \$540,000 | | 10 | 4421 | \$540,000 |
| 18 | 44422 | 4422 | \$535,112 | | 10 | 4421 | \$535,112 |
| 18 | 44423 | 4423 | \$538,716 | | 10 | 4421 | \$538,716 |
| 18 | 44600 | 4600 | \$283,560 | | 10 | 4600 | \$283,560 |
| 18 | 44620 | 4620 | \$9,099,075 | | 10 | 4620 | \$9,099,075 |
| 17 | 44625 | 4625 | \$650,000 | | 10 | 4625 | \$650,000 |
| 18 | 44800 | 4800 | \$108,416 | | 10 | 4810 | \$108,416 |
| 18 | 44909 | 4909 | \$387,612 | | 10 | 4909 | \$387,612 |
| 18 | 44920 | 4920 | \$36,132 | | 10 | 4920 | \$36,132 |
| 18 | 44932 | 4932 | \$1,552,669 | | 10 | 4932 | \$1,552,669 |
| 18 | 44951 | 4951 | \$25,000 | | 10 | 4999 | \$25,000 |
| 17 | 44991 | 4991 | \$775,000 | | 10 | 4991 | \$775,000 |
| 17 | 44992 | 4992 | \$2,000,000 | | 10 | 4992 | \$2,000,000 |
| 18 | 44993 | 4993 | \$1,152,658 | | 10 | 4999 | \$1,152,658 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FY 16 BUDGET REVENUE BUDGET RECONCILIATION - ALL FUNDS

| Fund | Source | Prgm | FY 16 BOE Budget | | ISBE Fund | ISBE Acct | FY 16 ISBE Budget |
|--------------------|---------------|-------------|-----------------------------|--|----------------------|----------------------|------------------------------|
| | | | | | | | |
| | | | | | | | |
| 20 | 41111 | 0 | \$14,839,649 | | 20 | levy | \$14,839,649 |
| 20 | 41230 | 0 | \$7,642,185 | | 20 | 1230 | \$7,642,185 |
| 20 | 41910 | 0 | \$17,588 | | 20 | 1910 | \$17,588 |
| 20 | 41911 | 0 | \$114,955 | | 20 | 1910 | \$114,955 |
| 20 | 41994 | 0 | \$1,448,752 | | 20 | 1999 | \$1,448,752 |
| 24 | 41910 | 0 | \$74,900 | | 20 | 1910 | \$74,900 |
| | | | | | | | |
| | | | | | | | |
| 31 | 41112 | 0 | \$13,395,569 | | 30 | levy | \$13,395,569 |
| | | | | | | | |
| | | | | | | | |
| 40 | 41113 | 0 | \$17,403,483 | | 40 | levy | \$17,403,483 |
| 40 | 41413 | 0 | \$5,000 | | 40 | 1413 | \$5,000 |
| 40 | 41902 | 0 | \$340,284 | | 40 | 1999 | \$340,284 |
| 40 | 43500 | 3500 | \$11,917,370 | | 40 | 3500 | \$11,917,370 |
| 40 | 43510 | 3510 | \$1,050,583 | | 40 | 3510 | \$1,050,583 |
| | | | | | | | |
| | | | | | | | |
| 50 | 41114 | 0 | \$2,770,068 | | 50 | 1150 | \$2,770,068 |
| 51 | 41150 | 0 | \$3,454,670 | | 50 | 1150 | \$3,454,670 |
| 50 | 41230 | 0 | \$944,354 | | 50 | 1230 | \$944,354 |
| | | | | | | | |
| | | | | | | | |
| 60 | 41230 | 0 | \$3,069,151 | | 60 | 1230 | \$3,069,151 |
| | | | | | | | |
| | | | | | | | |
| 70 | 41115 | 0 | \$989,310 | | 70 | levy | \$989,310 |
| 70 | 41510 | 0 | \$747,307 | | 70 | 1510 | \$747,307 |
| | | | | | | | |
| | | | | | | | |
| 80 | 41120 | 0 | \$5,935,860 | | 80 | levy | \$5,935,860 |
| | | | | | | | |
| | | | | | | | |
| 92 | 41118 | 0 | \$1,978,620 | | 90 | levy | \$1,978,620 |
| | | | | | | | |
| GRAND TOTAL | | | \$369,673,996 | | GRAND TOTAL | | \$369,673,996 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 16 BUDGET EXPENDITURE BUDGET RECONCILIATION
FOR CONSOLIDATED GENERAL FUNDS 10, 17, 18, 19**

| FY 16 Budget Function Totals | FY 16 Object Summary | FY 16 BOE Budget | FY 16 ISBE Budget Function | ISBE Object Summary | FY 16 ISBE Budget | CHANGE FY 16 BOE Budget vs ISBE Budget |
|---|-------------------------------------|-----------------------------|---|------------------------------------|------------------------------|---|
| 1100 Total | 51000 | \$78,428,580 | 1100 Total | 51000 | \$65,984,171 | \$12,444,409 |
| 1125 Total | 51000 | \$717,845 | 1125 Total | 51000 | \$4,962,972 | -\$4,245,127 |
| 1200 Total | 51000 | \$22,758,678 | 1200 Total | 51000 | \$24,675,405 | -\$1,916,727 |
| 1225 Total | 51000 | \$1,485,778 | 1225 Total | 51000 | \$1,590,315 | -\$104,537 |
| 1250 Total | 51000 | \$0 | 1250 Total | 51000 | \$5,306,586 | -\$5,306,586 |
| 1300 Total | 51000 | \$55,527 | 1300 Total | 51000 | \$637,741 | -\$582,214 |
| 1400 Total | 51000 | \$2,795,732 | 1400 Total | 51000 | \$2,795,732 | \$0 |
| 1500 Total | 51000 | \$1,582,799 | 1500 Total | 51000 | \$1,582,799 | \$0 |
| 1600 Total | 51000 | \$339,100 | 1600 Total | 51000 | \$339,100 | \$0 |
| 1650 Total | 51000 | \$4,421,666 | 1650 Total | 51000 | \$4,421,666 | \$0 |
| 1700 Total | 51000 | \$135,577 | 1700 Total | 51000 | \$135,577 | \$0 |
| 1800 Total | 51000 | \$7,951,736 | 1800 Total | 51000 | \$8,240,954 | -\$289,218 |
| 1900 Total | 51000 | \$1,718,692 | 1900 Total | 51000 | \$1,718,692 | \$0 |
| 2100 Total | 51000 | \$167,854 | 2110 | 51000 | \$167,854 | \$0 |
| 2110 Total | 51000 | \$2,232,697 | 2110 | 51000 | \$2,232,697 | \$0 |
| 2120 Total | 51000 | \$4,591,195 | 2120 Total | 51000 | \$4,591,195 | \$0 |
| 2130 Total | 51000 | \$3,193,633 | 2130 Total | 51000 | \$3,193,633 | \$0 |
| 2140 Total | 51000 | \$2,107,626 | 2140 Total | 51000 | \$2,107,626 | \$0 |
| 2150 Total | 51000 | \$3,529,755 | 2150 Total | 51000 | \$3,529,755 | \$0 |
| 2190 Total | 51000 | \$110,794 | 2190 Total | 51000 | \$110,794 | \$0 |
| 2210 Total | 51000 | \$2,305,084 | 2210 Total | 51000 | \$2,305,084 | \$0 |
| 2220 Total | 51000 | \$2,122,828 | 2220 Total | 51000 | \$2,122,828 | \$0 |
| 2230 Total | 51000 | \$85,391 | 2230 Total | 51000 | \$85,391 | \$0 |
| 2310 Total | 51000 | \$1,691,718 | 2310 Total | 51000 | \$187,355 | \$1,504,363 |
| 2320 Total | 51000 | \$2,591,689 | 2320 Total | 51000 | \$2,591,689 | \$0 |
| 2330 Total | 51000 | \$249,470 | 2330 Total | 51000 | \$1,753,833 | -\$1,504,363 |
| 2410 Total | 51000 | \$11,714,832 | 2410 Total | 51000 | \$11,814,832 | -\$100,000 |
| 2490 Total | 51000 | \$160,225 | 2490 Total | 51000 | \$160,225 | \$0 |
| 2510 Total | 51000 | \$345,907 | 2510 Total | 51000 | \$345,907 | \$0 |
| 2520 Total | 51000 | \$577,558 | 2520 Total | 51000 | \$577,558 | \$0 |
| 2540 Total | 51000 | \$74,346 | 2540 Total | 51000 | \$74,346 | \$0 |
| 2560 Total | 51000 | \$2,835,459 | 2560 Total | 51000 | \$2,735,459 | \$100,000 |
| 2570 Total | 51000 | \$475,589 | 2570 Total | 51000 | \$475,589 | \$0 |
| 2610 Total | 51000 | \$79,841 | 2610 Total | 51000 | \$79,841 | \$0 |
| 2620 Total | 51000 | \$334,462 | 2620 Total | 51000 | \$334,462 | \$0 |
| 2630 Total | 51000 | \$461,465 | 2630 Total | 51000 | \$461,465 | \$0 |
| 2640 Total | 51000 | \$1,628,150 | 2640 Total | 51000 | \$1,628,150 | \$0 |
| 2660 Total | 51000 | \$1,948,289 | 2660 Total | 51000 | \$1,948,289 | \$0 |
| 2900 Total | 51000 | \$316,350 | 2900 Total | 51000 | \$316,350 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 16 BUDGET EXPENDITURE BUDGET RECONCILIATION
FOR CONSOLIDATED GENERAL FUNDS 10, 17, 18, 19**

| FY 16 Budget Function Totals | FY 16 Object Summary | FY 16 BOE Budget | FY 16 ISBE Budget Function | ISBE Object Summary | FY 16 ISBE Budget | CHANGE FY 16 BOE Budget vs ISBE Budget |
|---|-------------------------------------|-----------------------------|---|------------------------------------|------------------------------|---|
| 3000 Total | 51000 | \$2,087,474 | 3000 Total | 51000 | \$2,087,474 | \$0 |
| 1100 Total | 52000 | \$31,089,241 | 1100 Total | 52000 | \$22,687,825 | \$8,401,416 |
| 1125 Total | 52000 | \$356,080 | 1125 Total | 52000 | \$2,616,449 | -\$2,260,369 |
| 1200 Total | 52000 | \$9,796,793 | 1200 Total | 52000 | \$11,885,638 | -\$2,088,845 |
| 1225 Total | 52000 | \$707,936 | 1225 Total | 52000 | \$821,880 | -\$113,944 |
| 1250 Total | 52000 | \$0 | 1250 Total | 52000 | \$3,503,605 | -\$3,503,605 |
| 1300 Total | 52000 | \$26,398 | 1300 Total | 52000 | \$251,582 | -\$225,184 |
| 1400 Total | 52000 | \$1,054,030 | 1400 Total | 52000 | \$1,054,030 | \$0 |
| 1500 Total | 52000 | \$244,643 | 1500 Total | 52000 | \$244,643 | \$0 |
| 1600 Total | 52000 | \$53,738 | 1600 Total | 52000 | \$53,738 | \$0 |
| 1650 Total | 52000 | \$1,524,211 | 1650 Total | 52000 | \$1,524,211 | \$0 |
| 1700 Total | 52000 | \$48,203 | 1700 Total | 52000 | \$48,203 | \$0 |
| 1800 Total | 52000 | \$2,925,442 | 1800 Total | 52000 | \$3,134,911 | -\$209,469 |
| 1900 Total | 52000 | \$635,356 | 1900 Total | 52000 | \$635,356 | \$0 |
| 2100 Total | 52000 | \$93,513 | 2110 | 52000 | \$93,513 | \$0 |
| 2110 Total | 52000 | \$726,418 | 2110 | 52000 | \$726,418 | \$0 |
| 2120 Total | 52000 | \$1,556,913 | 2120 Total | 52000 | \$1,556,913 | \$0 |
| 2130 Total | 52000 | \$1,157,587 | 2130 Total | 52000 | \$1,157,587 | \$0 |
| 2140 Total | 52000 | \$628,398 | 2140 Total | 52000 | \$628,398 | \$0 |
| 2150 Total | 52000 | \$1,156,106 | 2150 Total | 52000 | \$1,156,106 | \$0 |
| 2190 Total | 52000 | \$39,744 | 2190 Total | 52000 | \$39,744 | \$0 |
| 2210 Total | 52000 | \$693,070 | 2210 Total | 52000 | \$693,070 | \$0 |
| 2220 Total | 52000 | \$1,173,641 | 2220 Total | 52000 | \$1,173,641 | \$0 |
| 2230 Total | 52000 | \$29,810 | 2230 Total | 52000 | \$29,810 | \$0 |
| 2310 Total | 52000 | \$769,867 | 2310 Total | 52000 | \$36,431 | \$733,436 |
| 2320 Total | 52000 | \$652,758 | 2320 Total | 52000 | \$652,758 | \$0 |
| 2330 Total | 52000 | \$85,317 | 2330 Total | 52000 | \$818,753 | -\$733,436 |
| 2410 Total | 52000 | \$3,886,284 | 2410 Total | 52000 | \$3,886,284 | \$0 |
| 2490 Total | 52000 | \$47,451 | 2490 Total | 52000 | \$47,451 | \$0 |
| 2510 Total | 52000 | \$69,850 | 2510 Total | 52000 | \$69,850 | \$0 |
| 2520 Total | 52000 | \$174,870 | 2520 Total | 52000 | \$174,870 | \$0 |
| 2540 Total | 52000 | \$10,600 | 2540 Total | 52000 | \$10,600 | \$0 |
| 2560 Total | 52000 | \$1,721,520 | 2560 Total | 52000 | \$1,721,520 | \$0 |
| 2570 Total | 52000 | \$119,229 | 2570 Total | 52000 | \$119,229 | \$0 |
| 2610 Total | 52000 | \$23,691 | 2610 Total | 52000 | \$23,691 | \$0 |
| 2620 Total | 52000 | \$70,709 | 2620 Total | 52000 | \$70,709 | \$0 |
| 2630 Total | 52000 | \$92,733 | 2630 Total | 52000 | \$92,733 | \$0 |
| 2640 Total | 52000 | \$584,524 | 2640 Total | 52000 | \$584,524 | \$0 |
| 2660 Total | 52000 | \$609,503 | 2660 Total | 52000 | \$609,503 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 16 BUDGET EXPENDITURE BUDGET RECONCILIATION
FOR CONSOLIDATED GENERAL FUNDS 10, 17, 18, 19**

| FY 16 Budget Function Totals | FY 16 Object Summary | FY 16 BOE Budget | FY 16 ISBE Budget Function | ISBE Object Summary | FY 16 ISBE Budget | CHANGE FY 16 BOE Budget vs ISBE Budget |
|---|-------------------------------------|-----------------------------|---|------------------------------------|------------------------------|---|
| 2900 Total | 52000 | \$160,747 | 2900 Total | 52000 | \$160,747 | \$0 |
| 3000 Total | 52000 | \$1,263,881 | 3000 Total | 52000 | \$1,263,881 | \$0 |
| 1100 Total | 53000 | \$1,455,537 | 1100 Total | 53000 | \$1,066,883 | \$388,654 |
| 1125 Total | 53000 | \$0 | 1125 Total | 53000 | \$110,835 | -\$110,835 |
| 1200 Total | 53000 | \$29,595 | 1200 Total | 53000 | \$29,595 | \$0 |
| 1225 Total | 53000 | \$2,000 | 1225 Total | 53000 | \$141,062 | -\$139,062 |
| 1250 Total | 53000 | \$0 | 1250 Total | 53000 | \$43,620 | -\$43,620 |
| 1300 Total | 53000 | \$0 | 1300 Total | 53000 | \$9,281 | -\$9,281 |
| 1400 Total | 53000 | \$6,100 | 1400 Total | 53000 | \$6,100 | \$0 |
| 1500 Total | 53000 | \$118,937 | 1500 Total | 53000 | \$118,937 | \$0 |
| 1600 Total | 53000 | \$300 | 1600 Total | 53000 | \$300 | \$0 |
| 1650 Total | 53000 | \$6,800 | 1650 Total | 53000 | \$6,800 | \$0 |
| 1800 Total | 53000 | \$6,200 | 1800 Total | 53000 | \$92,056 | -\$85,856 |
| 1900 Total | 53000 | \$151,950 | 1900 Total | 53000 | \$151,950 | \$0 |
| 2100 Total | 53000 | \$513,960 | 2110 | 53000 | \$513,960 | \$0 |
| 2110 Total | 53000 | \$602,970 | 2110 | 53000 | \$602,970 | \$0 |
| 2120 Total | 53000 | \$50,800 | 2120 Total | 53000 | \$50,800 | \$0 |
| 2130 Total | 53000 | \$324,411 | 2130 Total | 53000 | \$324,411 | \$0 |
| 2140 Total | 53000 | \$106,900 | 2140 Total | 53000 | \$106,900 | \$0 |
| 2150 Total | 53000 | \$504,445 | 2150 Total | 53000 | \$504,445 | \$0 |
| 2190 Total | 53000 | \$5,000 | 2190 Total | 53000 | \$5,000 | \$0 |
| 2210 Total | 53000 | \$3,083,149 | 2210 Total | 53000 | \$3,083,149 | \$0 |
| 2220 Total | 53000 | \$87,203 | 2220 Total | 53000 | \$87,203 | \$0 |
| 2230 Total | 53000 | \$10,375 | 2230 Total | 53000 | \$10,375 | \$0 |
| 2310 Total | 53000 | \$1,133,757 | 2310 Total | 53000 | \$1,006,400 | \$127,357 |
| 2320 Total | 53000 | \$241,295 | 2320 Total | 53000 | \$241,295 | \$0 |
| 2330 Total | 53000 | \$25,000 | 2330 Total | 53000 | \$152,357 | -\$127,357 |
| 2510 Total | 53000 | \$1,237,626 | 2510 Total | 53000 | \$1,237,626 | \$0 |
| 2540 Total | 53000 | \$40,320 | 2540 Total | 53000 | \$40,320 | \$0 |
| 2550 Total | 53000 | \$511,168 | 2550 Total | 53000 | \$511,168 | \$0 |
| 2560 Total | 53000 | \$1,173,909 | 2560 Total | 53000 | \$1,173,909 | \$0 |
| 2570 Total | 53000 | \$242,375 | 2570 Total | 53000 | \$242,375 | \$0 |
| 2610 Total | 53000 | \$25,000 | 2610 Total | 53000 | \$25,000 | \$0 |
| 2620 Total | 53000 | \$19,506 | 2620 Total | 53000 | \$19,506 | \$0 |
| 2630 Total | 53000 | \$172,494 | 2630 Total | 53000 | \$172,494 | \$0 |
| 2640 Total | 53000 | \$301,823 | 2640 Total | 53000 | \$301,823 | \$0 |
| 2660 Total | 53000 | \$1,613,062 | 2660 Total | 53000 | \$1,613,062 | \$0 |
| 2900 Total | 53000 | \$120,962 | 2900 Total | 53000 | \$120,962 | \$0 |
| 3000 Total | 53000 | \$1,011,385 | 3000 Total | 53000 | \$1,011,385 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 16 BUDGET EXPENDITURE BUDGET RECONCILIATION
FOR CONSOLIDATED GENERAL FUNDS 10, 17, 18, 19**

| FY 16 Budget Function Totals | FY 16 Object Summary | FY 16 BOE Budget | FY 16 ISBE Budget Function | ISBE Object Summary | FY 16 ISBE Budget | CHANGE FY 16 BOE Budget vs ISBE Budget |
|---|-------------------------------------|-----------------------------|---|------------------------------------|------------------------------|---|
| 4100 Total | 53000 | \$1,487,919 | 4100 Total | 53000 | \$1,487,919 | \$0 |
| 1100 Total | 54000 | \$6,161,273 | 1100 Total | 54000 | \$3,758,464 | \$2,402,809 |
| 1125 Total | 54000 | \$1,000 | 1125 Total | 54000 | \$59,099 | -\$58,099 |
| 1200 Total | 54000 | \$165,704 | 1200 Total | 54000 | \$165,704 | \$0 |
| 1225 Total | 54000 | \$3,990 | 1225 Total | 54000 | \$357,926 | -\$353,936 |
| 1250 Total | 54000 | \$0 | 1250 Total | 54000 | \$1,001,656 | -\$1,001,656 |
| 1400 Total | 54000 | \$495 | 1400 Total | 54000 | \$495 | \$0 |
| 1500 Total | 54000 | \$202,131 | 1500 Total | 54000 | \$202,131 | \$0 |
| 1600 Total | 54000 | \$4,422 | 1600 Total | 54000 | \$4,422 | \$0 |
| 1650 Total | 54000 | \$6,406 | 1650 Total | 54000 | \$6,406 | \$0 |
| 1700 Total | 54000 | \$35,600 | 1700 Total | 54000 | \$35,600 | \$0 |
| 1800 Total | 54000 | \$37,500 | 1800 Total | 54000 | \$426,618 | -\$389,118 |
| 2100 Total | 54000 | \$21,000 | 2110 | 54000 | \$21,000 | \$0 |
| 2110 Total | 54000 | \$8,168 | 2110 Total | 54000 | \$8,168 | \$0 |
| 2120 Total | 54000 | \$68,890 | 2120 Total | 54000 | \$68,890 | \$0 |
| 2130 Total | 54000 | \$89,222 | 2130 Total | 54000 | \$89,222 | \$0 |
| 2140 Total | 54000 | \$116,890 | 2140 Total | 54000 | \$116,890 | \$0 |
| 2150 Total | 54000 | \$56,821 | 2150 Total | 54000 | \$56,821 | \$0 |
| 2210 Total | 54000 | \$874,237 | 2210 Total | 54000 | \$874,237 | \$0 |
| 2220 Total | 54000 | \$172,056 | 2220 Total | 54000 | \$172,056 | \$0 |
| 2230 Total | 54000 | \$100,000 | 2230 Total | 54000 | \$700,000 | -\$600,000 |
| 2310 Total | 54000 | \$60,828 | 2310 Total | 54000 | \$17,726 | \$43,102 |
| 2320 Total | 54000 | \$390,453 | 2320 Total | 54000 | \$390,453 | \$0 |
| 2330 Total | 54000 | \$2,000 | 2330 Total | 54000 | \$45,102 | -\$43,102 |
| 2410 Total | 54000 | \$176,312 | 2410 Total | 54000 | \$176,312 | \$0 |
| 2510 Total | 54000 | \$70,000 | 2510 Total | 54000 | \$70,000 | \$0 |
| 2560 Total | 54000 | \$5,688,100 | 2560 Total | 54000 | \$5,688,100 | \$0 |
| 2570 Total | 54000 | -\$46,400 | 2570 Total | 54000 | -\$46,400 | \$0 |
| 2620 Total | 54000 | \$125,000 | 2620 Total | 54000 | \$125,000 | \$0 |
| 2630 Total | 54000 | \$25,000 | 2630 Total | 54000 | \$25,000 | \$0 |
| 2640 Total | 54000 | \$225,817 | 2640 Total | 54000 | \$225,817 | \$0 |
| 2660 Total | 54000 | \$670,000 | 2660 Total | 54000 | \$670,000 | \$0 |
| 2900 Total | 54000 | \$12,500 | 2900 Total | 54000 | \$12,500 | \$0 |
| 3000 Total | 54000 | \$127,034 | 3000 Total | 54000 | \$127,034 | \$0 |
| 1100 Total | 55000 | \$479,972 | 1100 Total | 55000 | \$256,903 | \$223,069 |
| 1200 Total | 55000 | \$8,000 | 1200 Total | 55000 | \$8,000 | \$0 |
| 1250 Total | 55000 | \$0 | 1250 Total | 55000 | \$223,069 | -\$223,069 |
| 1500 Total | 55000 | \$10,000 | 1500 Total | 55000 | \$10,000 | \$0 |
| 1700 Total | 55000 | \$25,000 | 1700 Total | 55000 | \$25,000 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 16 BUDGET EXPENDITURE BUDGET RECONCILIATION
FOR CONSOLIDATED GENERAL FUNDS 10, 17, 18, 19**

| FY 16 Budget Function Totals | FY 16 Object Summary | FY 16 BOE Budget | FY 16 ISBE Budget Function | ISBE Object Summary | FY 16 ISBE Budget | CHANGE FY 16 BOE Budget vs ISBE Budget |
|---|-------------------------------------|-----------------------------|---|------------------------------------|------------------------------|---|
| 1800 Total | 55000 | \$31,160 | 1800 Total | 55000 | \$31,160 | \$0 |
| 2120 Total | 55000 | \$4,000 | 2120 Total | 55000 | \$4,000 | \$0 |
| 2130 Total | 55000 | \$8,300 | 2130 Total | 55000 | \$8,300 | \$0 |
| 2150 Total | 55000 | \$10,000 | 2150 Total | 55000 | \$10,000 | \$0 |
| 2210 Total | 55000 | \$2,000 | 2210 Total | 55000 | \$12,000 | -\$10,000 |
| 2310 Total | 55000 | \$76,800 | 2310 Total | 55000 | \$4,000 | \$72,800 |
| 2330 Total | 55000 | \$2,500 | 2330 Total | 55000 | \$75,300 | -\$72,800 |
| 2560 Total | 55000 | \$100,000 | 2560 Total | 55000 | \$100,000 | \$0 |
| 2570 Total | 55000 | \$204,500 | 2570 Total | 55000 | \$204,500 | \$0 |
| 2630 Total | 55000 | \$4,000 | 2630 Total | 55000 | \$4,000 | \$0 |
| 2640 Total | 55000 | \$10,000 | 2640 Total | 55000 | \$10,000 | \$0 |
| 2660 Total | 55000 | \$1,295,000 | 2660 Total | 55000 | \$1,295,000 | \$0 |
| 2900 Total | 55000 | \$2,500 | 2900 Total | 55000 | \$2,500 | \$0 |
| 3000 Total | 55000 | \$1,800 | 3000 Total | 55000 | \$276,417 | -\$274,617 |
| 1100 Total | 56000 | \$166,500 | 1100 Total | 56000 | \$166,500 | \$0 |
| 1200 Total | 56000 | \$5,758,728 | 1200 Total | 56000 | \$5,758,728 | \$0 |
| 1500 Total | 56000 | \$7,000 | 1500 Total | 56000 | \$7,000 | \$0 |
| 1900 Total | 56000 | \$1,459,700 | 1900 Total | 56000 | \$1,459,700 | \$0 |
| 2130 Total | 56000 | \$2,500 | 2130 Total | 56000 | \$2,500 | \$0 |
| 2210 Total | 56000 | \$365,400 | 2210 Total | 56000 | \$365,400 | \$0 |
| 2310 Total | 56000 | \$226,000 | 2310 Total | 56000 | \$226,000 | \$0 |
| 2320 Total | 56000 | \$25,000 | 2320 Total | 56000 | \$25,000 | \$0 |
| 2510 Total | 56000 | \$68,000 | 2510 Total | 56000 | \$68,000 | \$0 |
| 2560 Total | 56000 | \$20,000 | 2560 Total | 56000 | \$20,000 | \$0 |
| 2570 Total | 56000 | \$1,000 | 2570 Total | 56000 | \$1,000 | \$0 |
| 2640 Total | 56000 | \$35,300 | 2640 Total | 56000 | \$35,300 | \$0 |
| 4100 Total | 56000 | \$11,284,138 | 1115 | 53000 | \$11,284,138 | \$0 |
| 2210 Total | 57000 | \$10,000 | 2210 Total | 57000 | \$0 | \$10,000 |
| 3000 Total | 57000 | \$274,617 | 3000 Total | 57000 | \$0 | \$274,617 |
| 1100 Total | 58000 | \$450,000 | 1100 Total | 58000 | \$450,000 | \$0 |
| Grand Total | | 290,978,293 | Grand Total | | \$290,978,293 | \$0 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 16 BUDGET EXPENDITURE BUDGET RECONCILIATION
BY FUND**

| Fund | Func | Object Summary | FY 16 BOE Budget | ISBE Fund | ISBE Budget Function | ISBE Object Summary | FY 16 ISBE Budget | CHANGE FY 16 BOE Budget vs ISBE Budget |
|-------------|-------------|---------------------------|-----------------------------|----------------------|-------------------------------------|------------------------------------|------------------------------|---|
| 20 | 2530 | 51000 | \$291,803 | 20 | 2530 | 51000 | \$291,803 | \$0 |
| 20 | 2540 | 51000 | \$2,792,776 | 20 | 2540 | 51000 | \$2,792,776 | \$0 |
| 20 | 2570 | 51000 | \$377,467 | 20 | 2900 | 51000 | | \$377,467 |
| 20 | 2640 | 51000 | \$7,225 | 20 | 2900 | 51000 | \$384,692 | -\$377,467 |
| 20 | 2530 | 52000 | \$66,238 | 20 | 2530 | 52000 | \$66,238 | \$0 |
| 20 | 2540 | 52000 | \$579,983 | 20 | 2540 | 52000 | \$579,983 | \$0 |
| 20 | 2570 | 52000 | \$105,981 | 20 | 2900 | 52000 | | \$105,981 |
| 20 | 2640 | 52000 | \$2,650 | 20 | 2900 | 52000 | \$108,631 | -\$105,981 |
| 20 | 2540 | 53000 | \$11,793,639 | 20 | 2540 | 53000 | | \$11,793,639 |
| 24 | 2540 | 53000 | \$45,000 | 20 | 2540 | 53000 | \$11,838,639 | -\$11,793,639 |
| 20 | 2540 | 54000 | \$6,575,185 | 20 | 2540 | 54000 | | \$6,575,185 |
| 24 | 2540 | 54000 | \$2,500 | 20 | 2540 | 54000 | \$6,577,685 | -\$6,575,185 |
| 20 | 2540 | 55000 | \$1,075,000 | 20 | 2540 | 55000 | | \$1,075,000 |
| 24 | 2540 | 55000 | \$335,000 | 20 | 2540 | 55000 | \$1,410,000 | -\$1,075,000 |
| 24 | 2540 | 56000 | \$20,000 | 20 | 2540 | 56000 | \$20,000 | \$0 |
| | | | | | | | | |
| | | | | | | | | |
| 33 | 5140 | 56000 | \$2,930,817 | 30 | 5300 | 56000 | \$5,211,343 | -\$2,280,526 |
| 33 | 5200 | 56000 | \$10,610,800 | 30 | 5200 | 56000 | \$8,330,274 | \$2,280,526 |
| | | | | | | | | |
| | | | | | | | | |
| 40 | 2190 | 51000 | \$82,497 | 40 | 2190 | 51000 | \$82,497 | \$0 |
| 40 | 2550 | 51000 | \$6,521,428 | 40 | 2550 | 51000 | \$6,521,428 | \$0 |
| 40 | 2540 | 51000 | \$37,173 | 40 | 2900 | 51000 | | \$37,173 |
| 40 | 2410 | 51000 | \$922,629 | 40 | 2900 | 51000 | | \$922,629 |
| 40 | 2560 | 51000 | \$149,865 | 40 | 2900 | 51000 | \$1,109,667 | -\$959,802 |
| 40 | 2550 | 52000 | \$3,451,724 | 40 | 2550 | 52000 | \$3,451,724 | \$0 |
| 40 | 2540 | 52000 | \$5,300 | 40 | 2900 | 52000 | | \$5,300 |
| 40 | 2410 | 52000 | \$267,074 | 40 | 2900 | 52000 | \$272,374 | -\$5,300 |
| 40 | 2550 | 53000 | \$4,307,138 | 40 | 2550 | 53000 | \$4,307,138 | \$0 |
| 40 | 2550 | 54000 | \$3,754,698 | 40 | 2550 | 54000 | \$3,754,698 | \$0 |
| 40 | 2550 | 55000 | \$1,602,000 | 40 | 2550 | 55000 | \$1,602,000 | \$0 |
| | | | | | | | | |
| | | | | | | | | |
| 50 | 1100 | 52000 | \$147,635 | | | 52000 | | \$147,635 |
| 51 | 1100 | 52000 | \$1,152,469 | 50 | 1100 | 52000 | \$1,300,104 | -\$147,635 |
| 50 | 1125 | 52000 | \$4,472 | | | 52000 | | \$4,472 |
| 51 | 1125 | 52000 | \$13,260 | 50 | 1125 | 52000 | \$17,732 | -\$4,472 |
| 50 | 1200 | 52000 | \$412,364 | | | 52000 | | \$412,364 |
| 51 | 1200 | 52000 | \$594,939 | 50 | 1200 | 52000 | \$1,007,303 | -\$412,364 |
| 50 | 1225 | 52000 | \$30,535 | | | 52000 | | \$30,535 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 16 BUDGET EXPENDITURE BUDGET RECONCILIATION
BY FUND**

| Fund | Func | Object Summary | FY 16 BOE Budget | ISBE Fund | ISBE Budget Function | ISBE Object Summary | FY 16 ISBE Budget | CHANGE FY 16 BOE Budget vs ISBE Budget |
|-------------|-------------|---------------------------|-----------------------------|----------------------|-------------------------------------|------------------------------------|------------------------------|---|
| 51 | 1225 | 52000 | \$41,000 | 50 | 1225 | 52000 | \$71,535 | -\$30,535 |
| 51 | 1300 | 52000 | \$805 | 50 | 1300 | 52000 | \$805 | \$0 |
| 50 | 1400 | 52000 | \$16,285 | | | 52000 | | \$16,285 |
| 51 | 1400 | 52000 | \$50,912 | 50 | 1400 | 52000 | \$67,197 | -\$16,285 |
| 50 | 1500 | 52000 | \$5,524 | | | 52000 | | \$5,524 |
| 51 | 1500 | 52000 | \$26,472 | 50 | 1500 | 52000 | \$31,996 | -\$5,524 |
| 51 | 1650 | 52000 | \$64,115 | 50 | 1650 | 52000 | \$64,115 | \$0 |
| 51 | 1700 | 52000 | \$1,967 | 50 | 1700 | 52000 | \$1,967 | \$0 |
| 50 | 1800 | 52000 | \$11,673 | | | 52000 | | \$11,673 |
| 51 | 1800 | 52000 | \$122,737 | 50 | 1800 | 52000 | \$134,410 | -\$11,673 |
| 50 | 1900 | 52000 | \$25,513 | | | 52000 | | \$25,513 |
| 51 | 1900 | 52000 | \$41,065 | 50 | 1900 | 52000 | \$66,578 | -\$25,513 |
| 50 | 2110 | 52000 | \$970 | | | 52000 | | \$970 |
| 51 | 2110 | 52000 | \$32,992 | 50 | 2110 | 52000 | \$33,962 | -\$970 |
| 50 | 2120 | 52000 | \$29,618 | | | 52000 | | \$29,618 |
| 51 | 2120 | 52000 | \$85,445 | 50 | 2120 | 52000 | \$115,063 | -\$29,618 |
| 50 | 2130 | 52000 | \$12,212 | | | 52000 | | \$12,212 |
| 51 | 2130 | 52000 | \$54,090 | 50 | 2130 | 52000 | \$66,302 | -\$12,212 |
| 51 | 2140 | 52000 | \$30,561 | 50 | 2140 | 52000 | \$30,561 | \$0 |
| 50 | 2150 | 52000 | \$3,753 | | | 52000 | | \$3,753 |
| 51 | 2150 | 52000 | \$53,572 | 50 | 2150 | 52000 | \$57,325 | -\$3,753 |
| 50 | 2190 | 52000 | \$18,807 | | | 52000 | | \$18,807 |
| 51 | 2190 | 52000 | \$14,787 | 50 | 2190 | 52000 | \$33,594 | -\$18,807 |
| 50 | 2210 | 52000 | \$19,460 | | | 52000 | | \$19,460 |
| 51 | 2210 | 52000 | \$35,603 | 50 | 2210 | 52000 | \$55,063 | -\$19,460 |
| 50 | 2220 | 52000 | \$58,447 | | | 52000 | | \$58,447 |
| 51 | 2220 | 52000 | \$64,659 | 50 | 2220 | 52000 | \$123,106 | -\$58,447 |
| 50 | 2230 | 52000 | \$4,334 | | | 52000 | | \$4,334 |
| 51 | 2230 | 52000 | \$3,408 | 50 | 2230 | 52000 | \$7,742 | -\$4,334 |
| 50 | 2310 | 52000 | \$39,773 | | | 52000 | | \$39,773 |
| 51 | 2310 | 52000 | \$31,271 | 50 | 2310 | 52000 | \$71,044 | -\$39,773 |
| 50 | 2320 | 52000 | \$29,894 | | | 52000 | | \$29,894 |
| 51 | 2320 | 52000 | \$56,627 | 50 | 2320 | 52000 | \$86,521 | -\$29,894 |
| 50 | 2330 | 52000 | \$2,790 | | | 52000 | | \$2,790 |
| 51 | 2330 | 52000 | \$5,396 | 50 | 2330 | 52000 | \$8,186 | -\$2,790 |
| 50 | 2410 | 52000 | \$323,343 | | | 52000 | | \$323,343 |
| 51 | 2410 | 52000 | \$389,695 | 50 | 2410 | 52000 | \$713,038 | -\$323,343 |
| 51 | 2490 | 52000 | \$2,323 | 50 | 2490 | 52000 | \$2,323 | \$0 |
| 50 | 2510 | 52000 | \$10,411 | | | 52000 | | \$10,411 |
| 51 | 2510 | 52000 | \$11,650 | 50 | 2510 | 52000 | \$22,061 | -\$10,411 |
| 50 | 2520 | 52000 | \$56,197 | | | 52000 | | \$56,197 |
| 51 | 2520 | 52000 | \$44,182 | 50 | 2520 | 52000 | \$100,379 | -\$56,197 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 16 BUDGET EXPENDITURE BUDGET RECONCILIATION
BY FUND**

| Fund | Func | Object Summary | FY 16 BOE Budget | ISBE Fund | ISBE Budget Function | ISBE Object Summary | FY 16 ISBE Budget | CHANGE FY 16 BOE Budget vs ISBE Budget |
|-------------|-------------|---------------------------|-----------------------------|----------------------|-------------------------------------|------------------------------------|------------------------------|---|
| 50 | 2530 | 52000 | \$38,903 | | | 52000 | | \$38,903 |
| 51 | 2530 | 52000 | \$30,587 | 50 | 2530 | 52000 | \$69,490 | -\$38,903 |
| 50 | 2540 | 52000 | \$329,123 | | | 52000 | | \$329,123 |
| 51 | 2540 | 52000 | \$258,766 | 50 | 2540 | 52000 | \$587,889 | -\$329,123 |
| 50 | 2550 | 52000 | \$634,536 | | | 52000 | | \$634,536 |
| 51 | 2550 | 52000 | \$498,889 | 50 | 2550 | 52000 | \$1,133,425 | -\$634,536 |
| 50 | 2560 | 52000 | \$290,474 | | | 52000 | | \$290,474 |
| 51 | 2560 | 52000 | \$228,377 | 50 | 2560 | 52000 | \$518,851 | -\$290,474 |
| 50 | 2570 | 52000 | \$83,002 | | | 52000 | | \$83,002 |
| 51 | 2570 | 52000 | \$65,258 | 50 | 2570 | 52000 | \$148,260 | -\$83,002 |
| 51 | 2610 | 52000 | \$1,158 | 50 | 2610 | 52000 | \$1,158 | \$0 |
| 50 | 2620 | 52000 | \$19,363 | | | 52000 | | \$19,363 |
| 51 | 2620 | 52000 | \$17,188 | 50 | 2620 | 52000 | \$36,551 | -\$19,363 |
| 50 | 2630 | 52000 | \$44,901 | | | 52000 | | \$44,901 |
| 51 | 2630 | 52000 | \$35,302 | 50 | 2630 | 52000 | \$80,203 | -\$44,901 |
| 50 | 2640 | 52000 | \$116,266 | | | 52000 | | \$116,266 |
| 51 | 2640 | 52000 | \$92,953 | 50 | 2640 | 52000 | \$209,219 | -\$116,266 |
| 50 | 2660 | 52000 | \$148,745 | | | 52000 | | \$148,745 |
| 51 | 2660 | 52000 | \$116,948 | 50 | 2660 | 52000 | \$265,693 | -\$148,745 |
| 50 | 3000 | 52000 | \$17,706 | | | 52000 | | \$17,706 |
| 51 | 3000 | 52000 | \$14,422 | 50 | 3000 | 52000 | \$32,128 | -\$17,706 |
| | | | | | | | | |
| | | | | | | | | |
| 60 | 2530 | 51000 | \$83,097 | | | 51000 | | \$83,097 |
| 60 | 2540 | 51000 | \$206,448 | 60 | 2530 | 51000 | \$289,545 | -\$83,097 |
| 60 | 2530 | 52000 | \$9,273 | | | 52000 | | \$9,273 |
| 60 | 2540 | 52000 | \$41,200 | 60 | 2530 | 52000 | \$50,473 | -\$9,273 |
| 60 | 2510 | 53000 | \$65,900 | | | 53000 | | \$65,900 |
| 60 | 2530 | 53000 | \$2,820,000 | 60 | 2530 | 53000 | \$2,885,900 | -\$65,900 |
| 60 | 2530 | 55000 | \$47,000,000 | 60 | 2530 | 55000 | \$47,000,000 | \$0 |
| | | | | | | | | |
| | | | | | | | | |
| 80 | 2410 | 51110 | \$205,164 | 80 | 2367 | 51000 | | \$205,164 |
| 80 | 2410 | 51200 | \$1,300 | 80 | 2367 | 51000 | | \$1,300 |
| 80 | 2546 | 51110 | \$83,144 | 80 | 2367 | 51000 | | \$83,144 |
| 80 | 2641 | 51130 | \$7,225 | 80 | 2367 | 51000 | \$296,833 | -\$289,608 |
| 80 | 2315 | 51100 | \$93,677 | 80 | 2369 | 51000 | | \$93,677 |
| 80 | 2315 | 51110 | \$127,742 | 80 | 2369 | 51000 | \$221,419 | -\$93,677 |
| 80 | 2410 | 52110 | \$22,600 | 80 | 2367 | 52000 | | \$22,600 |
| 80 | 2410 | 52165 | \$2,427 | 80 | 2367 | 52000 | | \$2,427 |
| 80 | 2410 | 52220 | \$28,466 | 80 | 2367 | 52000 | | \$28,466 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

**FY 16 BUDGET EXPENDITURE BUDGET RECONCILIATION
BY FUND**

| Fund | Func | Object Summary | FY 16 BOE Budget | ISBE Fund | ISBE Budget Function | ISBE Object Summary | FY 16 ISBE Budget | CHANGE FY 16 BOE Budget vs ISBE Budget |
|--------------------|-------------|---------------------------|-----------------------------|----------------------|-------------------------------------|------------------------------------|------------------------------|---|
| 80 | 2410 | 52225 | \$1,816 | 80 | 2367 | 52000 | | \$1,816 |
| 80 | 2546 | 52220 | \$13,248 | 80 | 2367 | 52000 | | \$13,248 |
| 80 | 2641 | 52220 | \$2,650 | 80 | 2367 | 52000 | \$71,207 | -\$68,557 |
| 80 | 2315 | 52220 | \$29,807 | 80 | 2369 | 52000 | \$29,807 | \$0 |
| 80 | 2520 | 53830 | \$1,800,000 | 80 | 2362 | 53000 | \$1,800,000 | \$0 |
| 80 | 2520 | 53890 | \$350,000 | 80 | 2363 | 53000 | \$350,000 | \$0 |
| 80 | 2520 | 53841 | \$60,000 | 80 | 2364 | 53000 | \$60,000 | \$0 |
| 80 | 2520 | 53870 | \$30,000 | 80 | 2365 | 53000 | \$30,000 | \$0 |
| 80 | 1550 | 53110 | \$70,985 | 80 | 2367 | 53000 | | \$70,985 |
| 80 | 2546 | 53110 | \$1,550,000 | 80 | 2367 | 53000 | | \$1,550,000 |
| 80 | 2546 | 53190 | \$1,390,249 | 80 | 2367 | 53000 | \$3,011,234 | -\$1,620,985 |
| 80 | 2315 | 53180 | \$5,000 | 80 | 2369 | 53000 | | \$5,000 |
| 80 | 2315 | 53320 | \$2,000 | 80 | 2369 | 53000 | \$7,000 | -\$5,000 |
| 80 | 2520 | 53840 | \$1,800,000 | 80 | 2371 | 53000 | \$1,800,000 | \$0 |
| 80 | 2315 | 56500 | \$30,000 | 80 | 2366 | 56000 | \$30,000 | \$0 |
| | | | | | | | | |
| | | | | | | | | |
| 92 | 2530 | 51000 | \$24,929 | 90 | 2530 | 51000 | \$24,929 | \$0 |
| 92 | 2540 | 51000 | \$188,661 | 90 | 2540 | 51000 | \$188,661 | \$0 |
| 92 | 2530 | 52000 | \$2,782 | 90 | 2530 | 52000 | \$2,782 | \$0 |
| 92 | 2540 | 52000 | \$39,744 | 90 | 2540 | 52000 | \$39,744 | \$0 |
| 92 | 2540 | 53000 | \$100,000 | 90 | 2540 | 53000 | | \$100,000 |
| 93 | 2540 | 53000 | \$75,000 | 90 | 2540 | 53000 | \$175,000 | -\$100,000 |
| 92 | 2530 | 55000 | \$1,500,000 | 90 | 2530 | 55000 | \$1,500,000 | \$0 |
| 93 | 2540 | 55000 | \$1,000,000 | 90 | 2540 | 55000 | \$1,000,000 | \$0 |
| Grand Total | | | \$126,951,003 | Grand Total | | | \$126,951,003 | \$0 |

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☐ Cash
☒ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

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 FY15 AFR states that you need to do a deficit reduction plan and your FY16 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, 2015 _____ and ending _____ June 30, 2016 _____.

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 _____ 23rd _____ day of _____ June _____, 20 _____ 15 _____,
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, 2015 _____ and ending _____ June 30, 2016 _____.

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 _____ 23rd _____
day of _____ June _____, 20 _____ 15 _____ by a roll call vote of _____ 4 _____ Yeas, and _____ 1 _____ Nays, to wit:

| MEMBERS VOTING YEA: | MEMBERS VOTING NAY: |
|---------------------|---------------------|
| Michael Harner | Lisa Jackson |
| Jude Makulec | |
| Laura Powers | |
| Kenneth Scrivano | |
| | |
| | |
| | |
| | |
| | |
| | |

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

- (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 | <i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i> | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | |
| 2 | Description | Acct # | Educational | Operations & Maintenance | Debt Service | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety | |
| 3 | ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹ | | 61,764,278 | (9,672,692) | 4,719,228 | 12,957,522 | 3,086,339 | 101,991,852 | 29,644,946 | 11,945,433 | 22,545,419 | |
| 4 | RECEIPTS/REVENUES | | | | | | | | | | | |
| 5 | LOCAL SOURCES | 1000 | 111,541,272 | 24,138,029 | 13,395,569 | 17,748,767 | 7,169,092 | 3,069,151 | 1,736,617 | 5,935,860 | 1,978,620 | |
| 6 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 113,989 | 0 | | 0 | 0 | | | | | |
| 7 | STATE SOURCES | 3000 | 128,040,723 | 0 | 0 | 12,967,953 | 0 | 0 | 0 | 0 | 0 | |
| 8 | FEDERAL SOURCES | 4000 | 41,838,354 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | Total Direct Receipts/Revenues ⁸ | | 281,534,338 | 24,138,029 | 13,395,569 | 30,716,720 | 7,169,092 | 3,069,151 | 1,736,617 | 5,935,860 | 1,978,620 | |
| 10 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | | | | | | | | | | |
| 11 | Total Receipts/Revenues | | 281,534,338 | 24,138,029 | 13,395,569 | 30,716,720 | 7,169,092 | 3,069,151 | 1,736,617 | 5,935,860 | 1,978,620 | |
| 12 | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | | |
| 13 | INSTRUCTION | 1000 | 198,329,919 | | | | 2,763,742 | | | | | |
| 14 | SUPPORT SERVICES | 2000 | 86,394,264 | 24,070,447 | | 21,101,526 | 4,577,009 | 50,225,918 | | 7,707,500 | 2,931,116 | |
| 15 | COMMUNITY SERVICES | 3000 | 4,766,191 | 0 | | 0 | 32,128 | | | | | |
| 16 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS | 4000 | 1,487,919 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 17 | DEBT SERVICES | 5000 | 0 | 0 | 13,541,617 | 0 | 0 | | | 0 | 0 | |
| 18 | PROVISION FOR CONTINGENCIES | 6000 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | |
| 19 | Total Direct Disbursements/Expenditures ⁹ | | 290,978,293 | 24,070,447 | 13,541,617 | 21,101,526 | 7,372,879 | 50,225,918 | | 7,707,500 | 2,931,116 | |
| 20 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | |
| 21 | Total Disbursements/Expenditures | | 290,978,293 | 24,070,447 | 13,541,617 | 21,101,526 | 7,372,879 | 50,225,918 | | 7,707,500 | 2,931,116 | |
| 22 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures | | (9,443,955) | 67,582 | (146,048) | 9,615,194 | (203,787) | (47,156,767) | 1,736,617 | (1,771,640) | (952,496) | |
| 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 | | | | | | | | | | |
| 27 | Abatement of the Working Cash Fund ¹⁶ | 7110 | | | | | | | | | | |
| 28 | Transfer of Working Cash Fund Interest | 7120 | 100,000 | 400,000 | | | | | | | | |
| 29 | Transfer Among Funds | 7130 | | 10,000,000 | | | | | | | | |
| 30 | Transfer of Interest | 7140 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| 36 | Premium on Bonds Sold | 7220 | | | | | | | | | | |
| 37 | Accrued Interest on Bonds Sold | 7230 | | | | | | | | | | |
| 38 | Sale or Compensation for Fixed Assets ⁵ | 7300 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| 45 | Other Sources Not Classified Elsewhere | 7990 | | | | | | | | | | |
| 46 | Total Other Sources of Funds ⁸ | | 100,000 | 10,400,000 | 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 | 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 | | | | 10,000,000 | | | | | | |
| 53 | Transfer of Interest ⁶ | 8140 | | | | | | | | | | |
| 54 | Transfer from Capital Projects Fund to O&M Fund | 8150 | | | | | | | | | | |
| 55 | Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund | 8160 | | | | | | | | | | |
| 56 | Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund | 8170 | | | | | | | | | | |
| 57 | Taxes Pledged to Pay Principal on Capital Leases | 8410 | | | | | | | | | | |
| 58 | Grants/Reimbursements Pledged to Pay Principal on Capital Leases | 8420 | | | | | | | | | | |
| 59 | Other Revenues Pledged to Pay Principal on Capital Leases | 8430 | | | | | | | | | | |
| 60 | Fund Balance Transfers Pledged to Pay Principal on Capital Leases | 8440 | | | | | | | | | | |
| 61 | Taxes Pledged to Pay Interest on Capital Leases | 8510 | | | | | | | | | | |
| 62 | Grants/Reimbursements Pledged to Pay Interest on Capital Leases | 8520 | | | | | | | | | | |
| 63 | Other Revenues Pledged to Pay Interest on Capital Leases | 8530 | | | | | | | | | | |
| 64 | Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | | | | | | | | | | |
| 65 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | | | | | | | | | | |
| 66 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | | | | | | | | | | |
| 67 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | | | | | | | | | | |
| 68 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | | | | | | | | | | |
| 69 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | | | | | | | | | | |
| 70 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | | | | | | | | | | |
| 71 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | | | | | | | | | | |
| 72 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | | | | | | | | | | |
| 73 | Taxes Transferred to Pay for Capital Projects | 8810 | | | | | | | | | | |
| 74 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | | | | | | | | | | |
| 75 | Other Revenues Pledged to Pay for Capital Projects | 8830 | | | | | | | | | | |
| 76 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | | | | | | | | | | |
| 77 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | | | | | | | | | | |
| 78 | Other Uses Not Classified Elsewhere | 8990 | | | | | | | | | | |
| 79 | Total Other Uses of Funds ⁹ | | 0 | 0 | 0 | 10,000,000 | 0 | 0 | 500,000 | 0 | 0 | |
| 80 | Total Other Sources/Uses of Fund | | 100,000 | 10,400,000 | 0 | (10,000,000) | 0 | 0 | (500,000) | 0 | 0 | |
| 81 | ESTIMATED ENDING FUND BALANCE June 30, 2016 | | 52,420,323 | 794,890 | 4,573,180 | 12,572,716 | 2,882,552 | 54,835,085 | 30,881,563 | 10,173,793 | 21,592,923 | |
| 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 | 170,411,391 | 3,469,271 | | 7,713,592 | | 289,545 | | 518,252 | 213,590 | 182,615,641 |
| 88 | Employee Benefits | 200 | 66,060,805 | 754,852 | | 3,724,098 | 7,372,879 | 50,473 | | 101,014 | 42,526 | 78,106,647 |
| 89 | Purchased Services | 300 | 27,708,371 | 11,838,639 | 0 | 4,307,138 | | 2,885,900 | | 7,058,234 | 175,000 | 53,973,282 |
| 90 | Supplies & Materials | 400 | 15,652,449 | 6,577,685 | | 3,754,698 | | 0 | | 0 | 0 | 25,984,832 |
| 91 | Capital Outlay | 500 | 2,560,149 | 1,410,000 | | 1,602,000 | | 47,000,000 | | 0 | 2,500,000 | 55,072,149 |
| 92 | Other Objects | 600 | 8,135,128 | 20,000 | 13,541,617 | 0 | 0 | 0 | | 30,000 | 0 | 21,726,745 |
| 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 | | 290,978,293 | 24,070,447 | 13,541,617 | 21,101,526 | 7,372,879 | 50,225,918 | | 7,707,500 | 2,931,116 | 417,929,296 |

SUMMARY OF CASH TRANSACTIONS

| | A | B | C | D | E | F | G | H | I | J | K | | |
|----|---|--------|--|--------------------------|--------------|----------------|--|------------------|--------------|-------------|--------------------------|------------|------------|
| 1 | Description | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | | |
| 2 | | | 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, 2015 ⁷ | | 59,278,358 | 0 | 9,323,779 | 13,557,718 | 10,642,719 | 105,632,773 | 31,804,538 | 12,417,306 | 22,064,722 |
| 4 | | | Total Direct Receipts & Other Sources ⁸ | | 281,634,338 | 34,538,029 | 13,395,569 | 30,716,720 | 7,169,092 | 3,069,151 | 1,736,617 | 5,935,860 | 1,978,620 |
| 5 | | | OTHER RECEIPTS | | | | | | | | | | |
| 6 | Interfund Loans Payable (Loans from Other Funds) | 411 | | | | | | | | | | | |
| 7 | Interfund Loans Receivable (Repayment of Loans) | 141 | | | | | | | | | | | |
| 8 | Notes and Warrants Payable | 433 | | | | | | | | | | | |
| 9 | Other Current Assets | 199 | | | | | | | | | | | |
| 10 | Total Other Receipts | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 11 | Total Direct Receipts, Other Sources, & Other Receipts | | 281,634,338 | 34,538,029 | 13,395,569 | 30,716,720 | 7,169,092 | 3,069,151 | 1,736,617 | 5,935,860 | 1,978,620 | | |
| 12 | Total Amount Available | | 340,912,696 | 34,538,029 | 22,719,348 | 44,274,438 | 17,811,811 | 108,701,924 | 33,541,155 | 18,353,166 | 24,043,342 | | |
| 13 | Total Direct Disbursements & Other Uses ⁹ | | 290,978,293 | 24,070,447 | 13,541,617 | 31,101,526 | 7,372,879 | 50,225,918 | 500,000 | 7,707,500 | 2,931,116 | | |
| 14 | OTHER DISBURSEMENTS | | | | | | | | | | | | |
| 15 | Interfund Loans Receivable (Loans to Other Funds) ¹⁰ | 141 | | | | | | | | | | | |
| 16 | Interfund Loans Payable (Repayment of Loans) | 411 | | | | | | | | | | | |
| 17 | Notes and Warrants Payable | 433 | | | | | | | | | | | |
| 18 | Other Current Liabilities | 499 | | | | | | | | | | | |
| 19 | Total Other Disbursements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 20 | Total Direct Disbursements, Other Uses, & Other Disbursements | | 290,978,293 | 24,070,447 | 13,541,617 | 31,101,526 | 7,372,879 | 50,225,918 | 500,000 | 7,707,500 | 2,931,116 | | |
| 21 | ENDING CASH BALANCE ON HAND June 30, 2016 ⁷ | | 49,934,403 | 10,467,582 | 9,177,731 | 13,172,912 | 10,438,932 | 58,476,006 | 33,041,155 | 10,645,666 | 21,112,226 | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|--------|-------------|--------------------------|--------------|----------------|---------------------------------------|------------------|--------------|-----------|--------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description | 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 | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | | | | | | | | | | |
| 5 | Designated Purposes Levies ¹¹ | - | 79,144,805 | 14,839,649 | 13,395,569 | 17,403,483 | | | 989,310 | 5,935,860 | 1,978,620 |
| 6 | Leasing Purposes Levy ¹² | 1130 | | | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 15,828,959 | | | | | | | | |
| 8 | FICA and Medicare Only Levies | 1150 | | | | | 6,224,738 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | | | | | | | | |
| 10 | Summer School Purposes Levy | 1170 | | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | | | | | | | | | |
| 12 | Total Ad Valorem Taxes Levied by District | | 94,973,764 | 14,839,649 | 13,395,569 | 17,403,483 | 6,224,738 | 0 | 989,310 | 5,935,860 | 1,978,620 |
| 13 | PAYMENTS IN LIEU OF TAXES | | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | | | | | | | | | |
| 15 | Payments from Local Housing Authority | 1220 | | | | | | | | | |
| 16 | Corporate Personal Property Replacement Taxes ¹³ | 1230 | 11,953,161 | 7,642,185 | | | 944,354 | 3,069,151 | | | |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | | | | | | | | | |
| 18 | Total Payments in Lieu of Taxes | | 11,953,161 | 7,642,185 | 0 | 0 | 944,354 | 3,069,151 | 0 | 0 | 0 |
| 19 | TUITION | | | | | | | | | | |
| 20 | Regular Tuition from Pupils or Parents (In State) | 1311 | 425,000 | | | | | | | | |
| 21 | Regular Tuition from Other Districts (In State) | 1312 | 331,032 | | | | | | | | |
| 22 | Regular Tuition from Other Sources (In State) | 1313 | | | | | | | | | |
| 23 | Regular Tuition from Other Sources (Out of State) | 1314 | | | | | | | | | |
| 24 | Summer School Tuition from Pupils or Parents (In State) | 1321 | 58,155 | | | | | | | | |
| 25 | Summer School Tuition from Other Districts (In State) | 1322 | | | | | | | | | |
| 26 | Summer School Tuition from Other Sources (In State) | 1323 | | | | | | | | | |
| 27 | Summer School Tuition from Other Sources (Out of State) | 1324 | | | | | | | | | |
| 28 | CTE Tuition from Pupils or Parents (In State) | 1331 | | | | | | | | | |
| 29 | CTE Tuition from Other Districts (In State) | 1332 | | | | | | | | | |
| 30 | CTE Tuition from Other Sources (In State) | 1333 | | | | | | | | | |
| 31 | CTE Tuition from Other Sources (Out of State) | 1334 | | | | | | | | | |
| 32 | Special Education Tuition from Pupils or Parents (In State) | 1341 | | | | | | | | | |
| 33 | Special Education Tuition from Other Districts (In State) | 1342 | 1,837,427 | | | | | | | | |
| 34 | Special Education Tuition from Other Sources (In State) | 1343 | | | | | | | | | |
| 35 | Special Education Tuition from Other Sources (Out of State) | 1344 | | | | | | | | | |
| 36 | Adult Tuition from Pupils or Parents (In State) | 1351 | 27,875 | | | | | | | | |
| 37 | Adult Tuition from Other Districts (In State) | 1352 | | | | | | | | | |
| 38 | Adult Tuition from Other Sources (In State) | 1353 | | | | | | | | | |
| 39 | Adult Tuition from Other Sources (Out of State) | 1354 | | | | | | | | | |
| 40 | Total Tuition | | 2,679,489 | | | | | | | | |
| 41 | TRANSPORTATION FEES | | | | | | | | | | |
| 42 | Regular Transportation Fees from Pupils or Parents (In State) | 1411 | | | | | | | | | |
| 43 | Regular Transportation Fees from Other Districts (In State) | 1412 | | | | | | | | | |
| 44 | Regular Transportation Fees from Other Sources (In State) | 1413 | | | | 5,000 | | | | | |
| 45 | Regular Transportation Fees from Co-curricular Activities (In State) | 1415 | | | | | | | | | |
| 46 | Regular Transportation Fees from Other Sources (Out of State) | 1416 | | | | | | | | | |
| 47 | Summer School Transportation Fees from Pupils or Parents (In State) | 1421 | | | | | | | | | |
| 48 | Summer School Transportation Fees from Other Districts (In State) | 1422 | | | | | | | | | |
| 49 | Summer School Transportation Fees from Other Sources (In State) | 1423 | | | | | | | | | |
| 50 | Summer School Transportation Fees from Other Sources (Out of State) | 1424 | | | | | | | | | |
| 51 | CTE Transportation Fees from Pupils or Parents (In State) | 1431 | | | | | | | | | |
| 52 | CTE Transportation Fees from Other Districts (In State) | 1432 | | | | | | | | | |
| 53 | CTE Transportation Fees from Other Sources (In State) | 1433 | | | | | | | | | |
| 54 | CTE Transportation Fees from Other Sources (Out of State) | 1434 | | | | | | | | | |
| 55 | Special Education Transportation Fees from Pupils or Parents (In State) | 1441 | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|--------------------|--------------------------|-------------------|-------------------|---------------------------------------|------------------|------------------|------------------|--------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description | Acct # | Educational | Operations & Maintenance | Debt Service | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 56 | Special Education Transportation Fees from Other Districts (In State) | 1442 | | | | | | | | | |
| 57 | Special Education Transportation Fees from Other Sources (In State) | 1443 | | | | | | | | | |
| 58 | Special Education Transportation Fees from Other Sources (Out of State) | 1444 | | | | | | | | | |
| 59 | Adult Transportation Fees from Pupils or Parents (In State) | 1451 | | | | | | | | | |
| 60 | Adult Transportation Fees from Other Districts (In State) | 1452 | | | | | | | | | |
| 61 | Adult Transportation Fees from Other Sources (In State) | 1453 | | | | | | | | | |
| 62 | Adult Transportation Fees from Other Sources (Out of State) | 1454 | | | | | | | | | |
| 63 | Total Transportation Fees | | | | | 5,000 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 8,193 | | | | | | 747,307 | | |
| 66 | Gain or Loss on Sale of Investments | 1520 | | | | | | | | | |
| 67 | Total Earnings on Investments | | 8,193 | 0 | 0 | 0 | 0 | 0 | 747,307 | 0 | 0 |
| 68 | FOOD SERVICE | | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | 344 | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | 49,626 | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | 392,003 | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | 862,380 | | | | | | | | |
| 73 | Sales to Adults | 1620 | 19,374 | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | | | | | | | | | |
| 75 | Total Food Service | | 1,323,727 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | | | | | | | | | |
| 78 | Admissions - Other | 1719 | | | | | | | | | |
| 79 | Fees | 1720 | | | | | | | | | |
| 80 | Book Store Sales | 1730 | | | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | | | | | | | | | |
| 82 | Total District/School Activity Income | | 0 | 0 | | | | | | | |
| 83 | TEXTBOOK Income | | | | | | | | | | |
| 84 | Rentals - Regular Textbooks | 1811 | | | | | | | | | |
| 85 | Rentals - Summer School Textbooks | 1812 | | | | | | | | | |
| 86 | Rentals - Adult/Continuing Education Textbooks | 1813 | | | | | | | | | |
| 87 | Rentals - Other (Describe) | 1819 | | | | | | | | | |
| 88 | Sales - Regular Textbooks | 1821 | | | | | | | | | |
| 89 | Sales - Summer School Textbooks | 1822 | | | | | | | | | |
| 90 | Sales - Adult/Continuing Education Textbooks | 1823 | | | | | | | | | |
| 91 | Sales - Other (Describe & Itemize) | 1829 | | | | | | | | | |
| 92 | Other (Describe & Itemize) | 1890 | | | | | | | | | |
| 93 | Total Textbooks | | 0 | | | | | | | | |
| 94 | OTHER REVENUE FROM LOCAL SOURCES | | | | | | | | | | |
| 95 | Rentals | 1910 | 2,587 | 207,443 | | | | | | | |
| 96 | Contributions and Donations from Private Sources | 1920 | 30,000 | | | | | | | | |
| 97 | Impact Fees from Municipal or County Governments | 1930 | | | | | | | | | |
| 98 | Services Provided Other Districts | 1940 | | | | | | | | | |
| 99 | Refund of Prior Years' Expenditures | 1950 | | | | | | | | | |
| 100 | Payments of Surplus Moneys from TIF Districts | 1960 | | | | | | | | | |
| 101 | Drivers' Education Fees | 1970 | 30,305 | | | | | | | | |
| 102 | Proceeds from Vendors' Contracts | 1980 | | | | | | | | | |
| 103 | School Facility Occupation Tax Proceeds | 1983 | | | | | | | | | |
| 104 | Payment from Other Districts | 1991 | | | | | | | | | |
| 105 | Sale of Vocational Projects | 1992 | | | | | | | | | |
| 106 | Other Local Fees (Describe & Itemize) | 1993 | 114,805 | | | | | | | | |
| 107 | Other Local Revenues (Describe & Itemize) | 1999 | 425,241 | 1,448,752 | | 340,284 | | | | | |
| 108 | Total Other Revenue from Local Sources | | 602,938 | 1,656,195 | 0 | 340,284 | 0 | 0 | 0 | 0 | 0 |
| 109 | Total Receipts/Revenues from Local Sources | 1000 | 111,541,272 | 24,138,029 | 13,395,569 | 17,748,767 | 7,169,092 | 3,069,151 | 1,736,617 | 5,935,860 | 1,978,620 |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|--------------------|--------------------------|--------------|-------------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description | Acct # | Educational | Operations & Maintenance | Debt Service | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 110 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | | | | | | | | | | |
| 111 | Flow-Through Revenue from State Sources | 2100 | 19,989 | | | | | | | | |
| 112 | Flow-Through Revenue from Federal Sources | 2200 | 94,000 | | | | | | | | |
| 113 | Other Flow-Through Revenue (Describe & Itemize) | 2300 | | | | | | | | | |
| 114 | Total Flow-Through Receipts/Revenues From One District to Another District | 2000 | 113,989 | 0 | | 0 | 0 | | | | |
| 115 | RECEIPTS/REVENUES FROM STATE SOURCES | | | | | | | | | | |
| 116 | UNRESTRICTED GRANTS-IN-AID | | | | | | | | | | |
| 117 | General State Aid (Section 18-8.05) | 3001 | 103,016,145 | | | | | | | | |
| 118 | General State Aid Hold Harmless/Supplemental | 3002 | | | | | | | | | |
| 119 | Reorganization Incentives (Accounts 3005-3021) | 3005 | | | | | | | | | |
| 120 | Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize) | 3099 | | | | | | | | | |
| 121 | Total Unrestricted Grants-In-Aid | | 103,016,145 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 122 | RESTRICTED GRANTS-IN-AID | | | | | | | | | | |
| 123 | SPECIAL EDUCATION | | | | | | | | | | |
| 124 | Special Education - Private Facility Tuition | 3100 | 2,300,000 | | | | | | | | |
| 125 | Special Education - Funding for Children Requiring Sp Ed Services | 3105 | 3,500,000 | | | | | | | | |
| 126 | Special Education - Personnel | 3110 | 5,000,000 | | | | | | | | |
| 127 | Special Education - Orphanage - Individual | 3120 | 1,800,000 | | | | | | | | |
| 128 | Special Education - Orphanage - Summer Individual | 3130 | 200,000 | | | | | | | | |
| 129 | Special Education - Summer School | 3145 | 160,000 | | | | | | | | |
| 130 | Special Education - Other (Describe & Itemize) | 3199 | | | | | | | | | |
| 131 | Total Special Education | | 12,960,000 | 0 | | 0 | | | | | |
| 132 | CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | |
| 133 | CTE - Technical Education - Tech Prep | 3200 | | | | | | | | | |
| 134 | CTE - Secondary Program Improvement (CTEI) | 3220 | | | | | | | | | |
| 135 | CTE - WECEP | 3225 | | | | | | | | | |
| 136 | CTE - Agriculture Education | 3235 | | | | | | | | | |
| 137 | CTE - Instructor Practicum | 3240 | | | | | | | | | |
| 138 | CTE - Student Organizations | 3270 | | | | | | | | | |
| 139 | CTE - Other (Describe & Itemize) | 3299 | | | | | | | | | |
| 140 | Total Career and Technical Education | | 0 | 0 | | | 0 | | | | |
| 141 | BILINGUAL EDUCATION | | | | | | | | | | |
| 142 | Bilingual Education - Downstate - TPI and TBE | 3305 | 1,511,377 | | | | | | | | |
| 143 | Bilingual Education - Downstate - Transitional Bilingual Education | 3310 | | | | | | | | | |
| 144 | Total Bilingual Education | | 1,511,377 | | | | 0 | | | | |
| 145 | State Free Lunch & Breakfast | 3360 | 200,000 | | | | | | | | |
| 146 | School Breakfast Initiative | 3365 | | | | | | | | | |
| 147 | Driver Education | 3370 | 84,546 | | | | | | | | |
| 148 | Adult Education (from ICCB) | 3410 | 738,849 | | | | | | | | |
| 149 | Adult Education - Other (Describe & Itemize) | 3499 | | | | | | | | | |
| 150 | TRANSPORTATION | | | | | | | | | | |
| 151 | Transportation - Regular and Vocational | 3500 | | | | 11,917,370 | | | | | |
| 152 | Transportation - Special Education | 3510 | | | | 1,050,583 | | | | | |
| 153 | Transportation - Other (Describe & Itemize) | 3599 | | | | | | | | | |
| 154 | Total Transportation | | 0 | 0 | | 12,967,953 | 0 | | | | |
| 155 | Learning Improvement - Change Grants | 3610 | | | | | | | | | |
| 156 | Scientific Literacy | 3660 | | | | | | | | | |
| 157 | Truant Alternative/Optional Education | 3695 | 210,389 | | | | | | | | |
| 158 | Early Childhood - Block Grant | 3705 | 8,771,871 | | | | | | | | |
| 159 | Reading Improvement Block Grant | 3715 | | | | | | | | | |
| 160 | Reading Improvement Block Grant - Reading Recovery | 3720 | | | | | | | | | |
| 161 | Continued Reading Improvement Block Grant | 3725 | | | | | | | | | |
| 162 | Continued Reading Improvement Block Grant (2% Set Aside) | 3726 | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|-------------|--------------------------|--------------|----------------|--|------------------|--------------|------|--------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description | Acct # | Educational | Operations & Maintenance | Debt Service | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 163 | Chicago General Education Block Grant | 3766 | | | | | | | | | |
| 164 | Chicago Educational Services Block Grant | 3767 | | | | | | | | | |
| 165 | School Safety & Educational Improvement Block Grant | 3775 | | | | | | | | | |
| 166 | Technology - Technology for Success | 3780 | | | | | | | | | |
| 167 | State Charter Schools | 3815 | | | | | | | | | |
| 168 | Extended Learning Opportunities - Summer Bridges | 3825 | | | | | | | | | |
| 169 | Infrastructure Improvements - Planning/Construction | 3920 | | | | | | | | | |
| 170 | School Infrastructure - Maintenance Projects | 3925 | | | | | | | | | |
| 171 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 547,546 | | | | | | | | |
| 172 | Total Restricted Grants-In-Aid | | 25,024,578 | 0 | 0 | 12,967,953 | 0 | 0 | 0 | 0 | 0 |
| 173 | Total Receipts/Revenues from State Sources | 3000 | 128,040,723 | 0 | 0 | 12,967,953 | 0 | 0 | 0 | 0 | 0 |
| 174 | RECEIPTS/REVENUES FROM FEDERAL SOURCES | | | | | | | | | | |
| 175 | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. | | | | | | | | | | |
| 176 | Federal Impact Aid | 4001 | | | | | | | | | |
| 177 | Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize) | 4009 | | | | | | | | | |
| 178 | Total Unrestricted Grants-In-Aid Received Directly from Fed Govt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT | | | | | | | | | | |
| 180 | Head Start | 4045 | | | | | | | | | |
| 181 | Construction (Impact Aid) | 4050 | | | | | | | | | |
| 182 | MAGNET | 4060 | | | | | | | | | |
| 183 | Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize) | 4090 | | | | | | | | | |
| 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 GOVT. THRU THE STATE | | | | | | | | | | |
| 186 | TITLE VI | | | | | | | | | | |
| 187 | Title VI - Innovation and Flexibility Formula | 4100 | | | | | | | | | |
| 188 | Title VI - SEA Projects | 4105 | | | | | | | | | |
| 189 | Title VI - Rural Education Initiative (REI) | 4107 | | | | | | | | | |
| 190 | Title VI - Other (Describe & Itemize) | 4199 | 94,000 | | | | | | | | |
| 191 | Total Title VI | | 94,000 | 0 | | 0 | 0 | | | | |
| 192 | FOOD SERVICE | | | | | | | | | | |
| 193 | Breakfast Start-Up Expansion | 4200 | | | | | | | | | |
| 194 | National School Lunch Program | 4210 | 8,000,000 | | | | | | | | |
| 195 | Special Milk Program | 4215 | | | | | | | | | |
| 196 | School Breakfast Program | 4220 | 1,600,000 | | | | | | | | |
| 197 | Summer Food Service Admin/Program | 4225 | | | | | | | | | |
| 198 | Child and Adult Care Food Program | 4226 | | | | | | | | | |
| 199 | Fresh Fruit and Vegetables | 4240 | | | | | | | | | |
| 200 | Food Service - Other (Describe & Itemize) | 4299 | 700,000 | | | | | | | | |
| 201 | Total Food Service | | 10,300,000 | | | | 0 | | | | |
| 202 | TITLE I | | | | | | | | | | |
| 203 | Title I - Low Income | 4300 | 13,690,404 | | | | | | | | |
| 204 | Title I - Low Income - Neglected, Private | 4305 | | | | | | | | | |
| 205 | Title I - Comprehensive School Reform | 4332 | | | | | | | | | |
| 206 | Title I - Reading First | 4334 | | | | | | | | | |
| 207 | Title I - Even Start | 4335 | | | | | | | | | |
| 208 | Title I - Reading First SEA Funds | 4337 | | | | | | | | | |
| 209 | Title I - Migrant Education | 4340 | | | | | | | | | |
| 210 | Title I - Other (Describe & Itemize) | 4399 | 70,000 | | | | | | | | |
| 211 | Total Title I | | 13,760,404 | 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 | Acct # | Educational | Operations & Maintenance | Debt Service | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 212 | TITLE IV | | | | | | | | | | |
| 213 | Title IV - Safe & Drug Free Schools - Formula | 4400 | | | | | | | | | |
| 214 | Title IV - 21st Century Comm Learning Centers | 4421 | 1,613,828 | | | | | | | | |
| 215 | Title IV - Other (Describe & Itemize) | 4499 | | | | | | | | | |
| 216 | Total Title IV | | 1,613,828 | 0 | | 0 | 0 | | | | |
| 217 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 218 | Federal Special Education - Preschool Flow-Through | 4600 | 283,560 | | | | | | | | |
| 219 | Federal Special Education - Preschool Discretionary | 4605 | | | | | | | | | |
| 220 | Federal Special Education - IDEA Flow Through | 4620 | 9,099,075 | | | | | | | | |
| 221 | Federal Special Education - IDEA Room & Board | 4625 | 650,000 | | | | | | | | |
| 222 | Federal Special Education - IDEA Discretionary | 4630 | | | | | | | | | |
| 223 | Federal Special Education - IDEA - Other (Describe & Itemize) | 4699 | | | | | | | | | |
| 224 | Total Federal Special Education | | 10,032,635 | 0 | | 0 | 0 | | | | |
| 225 | CTE - PERKINS | | | | | | | | | | |
| 226 | CTE - Perkins-Title IIIIE Tech Prep | 4770 | | | | | | | | | |
| 227 | CTE - Other (Describe & Itemize) | 4799 | | | | | | | | | |
| 228 | Total CTE - Perkins | | 0 | 0 | | | 0 | | | | |
| 229 | Federal - Adult Education | 4810 | 108,416 | | | | | | | | |
| 230 | ARRA - General State Aid - Education Stabilization | 4850 | | | | | | | | | |
| 231 | ARRA - Title I - Low Income | 4851 | | | | | | | | | |
| 232 | ARRA - Title I - Neglected, Private | 4852 | | | | | | | | | |
| 233 | ARRA - Title I - Delinquent, Private | 4853 | | | | | | | | | |
| 234 | ARRA - Title I - School Improvement (Part A) | 4854 | | | | | | | | | |
| 235 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | | | | | | | | | |
| 236 | ARRA - IDEA - Part B - Preschool | 4856 | | | | | | | | | |
| 237 | ARRA - IDEA - Part B - Flow-Through | 4857 | | | | | | | | | |
| 238 | ARRA - Title IID - Technology - Formula | 4860 | | | | | | | | | |
| 239 | ARRA - Title IID - Technology - Competitive | 4861 | | | | | | | | | |
| 240 | ARRA - McKinney - Vento Homeless Education | 4862 | | | | | | | | | |
| 241 | ARRA - Child Nutrition Equipment Assistance | 4863 | | | | | | | | | |
| 242 | Impact Aid Formula Grants | 4864 | | | | | | | | | |
| 243 | Impact Aid Competitive Grants | 4865 | | | | | | | | | |
| 244 | Qualified Zone Academy Bond Tax Credits | 4866 | | | | | | | | | |
| 245 | Qualified School Construction Bond Credits | 4867 | | | | | | | | | |
| 246 | Build America Bond Tax Credits | 4868 | | | | | | | | | |
| 247 | Build America Bond Interest Reimbursement | 4869 | | | | | | | | | |
| 248 | ARRA - General State Aid - Other Government Services Stabilization | 4870 | | | | | | | | | |
| 249 | Other ARRA Funds - II | 4871 | | | | | | | | | |
| 250 | Other ARRA Funds - III | 4872 | | | | | | | | | |
| 251 | Other ARRA Funds - IV | 4873 | | | | | | | | | |
| 252 | Other ARRA Funds - V | 4874 | | | | | | | | | |
| 253 | ARRA - Early Childhood | 4875 | | | | | | | | | |
| 254 | Other ARRA Funds - VII | 4876 | | | | | | | | | |
| 255 | Other ARRA Funds - VIII | 4877 | | | | | | | | | |
| 256 | Other ARRA Funds - IX | 4878 | | | | | | | | | |
| 257 | Other ARRA Funds - X | 4879 | | | | | | | | | |
| 258 | Other ARRA Funds - Ed Job Fund Program | 4880 | | | | | | | | | |
| 259 | Total Stimulus Programs | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 260 | Race to the Top Program | 4901 | | | | | | | | | |
| 261 | Race to the Top - Preschool Expansion Grant | 4902 | | | | | | | | | |
| 262 | Advanced Placement Fee/International Baccalaureate | 4904 | | | | | | | | | |
| 263 | Title III - Immigrant Education Program (IEP) | 4905 | | | | | | | | | |
| 264 | Title III - Language Inst Program - Limited English (LIPLEP) | 4909 | 387,612 | | | | | | | | |
| 265 | Learn & Serve America | 4910 | | | | | | | | | |
| 266 | McKinney Education for Homeless Children | 4920 | 36,132 | | | | | | | | |
| 267 | Title II - Eisenhower - Professional Development Formula | 4930 | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------|--------------------------|--------------|----------------|--|------------------|--------------|-----------|--------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description | Acct # | Educational | Operations & Maintenance | Debt Service | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 268 | Title II - Teacher Quality | 4932 | 1,552,669 | | | | | | | | |
| 269 | Federal Charter Schools | 4960 | | | | | | | | | |
| 270 | Medicaid Matching Funds - Administrative Outreach | 4991 | 775,000 | | | | | | | | |
| 271 | Medicaid Matching Funds - Fee-For-Service Program | 4992 | 2,000,000 | | | | | | | | |
| 272 | Other Restricted Grants Received from Federal Government through State (Describe & Itemize) | 4999 | 1,177,658 | | | | | | | | |
| 273 | Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State | | 41,838,354 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 274 | TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES | 4000 | 41,838,354 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | TOTAL DIRECT RECEIPTS/REVENUES | | 281,534,338 | 24,138,029 | 13,395,569 | 30,716,720 | 7,169,092 | 3,069,151 | 1,736,617 | 5,935,860 | 1,978,620 |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|-------------|-------------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------------|
| | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| | Description | 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) | | | | | | | | | | |
| 5 | Regular Programs | 1100 | 65,984,171 | 22,687,825 | 1,066,883 | 3,758,464 | 256,903 | 166,500 | | 450,000 | 94,370,746 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | 11,284,138 | | | | | | 11,284,138 |
| 7 | Pre-K Programs | 1125 | 4,962,972 | 2,616,449 | 110,835 | 59,099 | | 5,758,728 | | | 13,508,083 |
| 8 | Special Education Programs (Functions 1200 - 1220) | 1200 | 24,675,405 | 11,885,638 | 29,595 | 165,704 | 8,000 | | | | 36,764,342 |
| 9 | Special Education Programs Pre-K | 1225 | 1,590,315 | 821,880 | 141,062 | 357,926 | | | | | 2,911,183 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 5,306,586 | 3,503,605 | 43,620 | 1,001,656 | 223,069 | | | | 10,078,536 |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | | | | | | 0 |
| 12 | Adult/Continuing Education Programs | 1300 | 637,741 | 251,582 | 9,281 | | | | | | 898,604 |
| 13 | CTE Programs | 1400 | 2,795,732 | 1,054,030 | 6,100 | 495 | | | | | 3,856,357 |
| 14 | Interscholastic Programs | 1500 | 1,582,799 | 244,643 | 118,937 | 202,131 | 10,000 | 7,000 | | | 2,165,510 |
| 15 | Summer School Programs | 1600 | 339,100 | 53,738 | 300 | 4,422 | | | | | 397,560 |
| 16 | Gifted Programs | 1650 | 4,421,666 | 1,524,211 | 6,800 | 6,406 | | | | | 5,959,083 |
| 17 | Driver's Education Programs | 1700 | 135,577 | 48,203 | 0 | 35,600 | 25,000 | | | | 244,380 |
| 18 | Bilingual Programs | 1800 | 8,240,954 | 3,134,911 | 92,056 | 426,618 | 31,160 | | | | 11,925,699 |
| 19 | Truant Alternative & Optional Programs | 1900 | 1,718,692 | 635,356 | 151,950 | | | 1,459,700 | | | 3,965,698 |
| 20 | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | 0 |
| 21 | Regular K-12 Programs Private Tuition | 1911 | | | | | | | | | 0 |
| 22 | Special Education Programs K-12 Private Tuition | 1912 | | | | | | | | | 0 |
| 23 | Special Education Programs Pre-K Tuition | 1913 | | | | | | | | | 0 |
| 24 | Remedial/Supplemental Programs K-12 Private Tuition | 1914 | | | | | | | | | 0 |
| 25 | Remedial/Supplemental Programs Pre-K Private Tuition | 1915 | | | | | | | | | 0 |
| 26 | Adult/Continuing Education Programs Private Tuition | 1916 | | | | | | | | | 0 |
| 27 | CTE Programs Private Tuition | 1917 | | | | | | | | | 0 |
| 28 | Interscholastic Programs Private Tuition | 1918 | | | | | | | | | 0 |
| 29 | Summer School Programs Private Tuition | 1919 | | | | | | | | | 0 |
| 30 | Gifted Programs Private Tuition | 1920 | | | | | | | | | 0 |
| 31 | Bilingual Programs Private Tuition | 1921 | | | | | | | | | 0 |
| 32 | Truants Alternative/Opt Ed Programs Private Tuition | 1922 | | | | | | | | | 0 |
| 33 | Total Instruction ¹⁴ | 1000 | 122,391,710 | 48,462,071 | 13,061,557 | 6,018,521 | 554,132 | 7,391,928 | 0 | 450,000 | 198,329,919 |
| 34 | SUPPORT SERVICES (ED) | | | | | | | | | | |
| 35 | Support Services - Pupil | | | | | | | | | | |
| 36 | Attendance & Social Work Services | 2110 | 2,400,551 | 819,931 | 1,116,930 | 29,168 | | | | | 4,366,580 |
| 37 | Guidance Services | 2120 | 4,591,195 | 1,556,913 | 50,800 | 68,890 | 4,000 | | | | 6,271,798 |
| 38 | Health Services | 2130 | 3,193,633 | 1,157,587 | 324,411 | 89,222 | 8,300 | 2,500 | | | 4,775,653 |
| 39 | Psychological Services | 2140 | 2,107,626 | 628,398 | 106,900 | 116,890 | | | | | 2,959,814 |
| 40 | Speech Pathology & Audiology Services | 2150 | 3,529,755 | 1,156,106 | 504,445 | 56,821 | 10,000 | | | | 5,257,127 |
| 41 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 110,794 | 39,744 | 5,000 | | | | | | 155,538 |
| 42 | Total Support Services - Pupil | 2100 | 15,933,554 | 5,358,679 | 2,108,486 | 360,991 | 22,300 | 2,500 | 0 | 0 | 23,786,510 |
| 43 | Support Services - Instructional Staff | | | | | | | | | | |
| 44 | Improvement of Instruction Services | 2210 | 2,305,084 | 693,070 | 3,083,149 | 874,237 | 12,000 | 365,400 | | | 7,332,940 |
| 45 | Educational Media Services | 2220 | 2,122,828 | 1,173,641 | 87,203 | 172,056 | | | | | 3,555,728 |
| 46 | Assessment & Testing | 2230 | 85,391 | 29,810 | 10,375 | 700,000 | | | | | 825,576 |
| 47 | Total Support Services - Instructional Staff | 2200 | 4,513,303 | 1,896,521 | 3,180,727 | 1,746,293 | 12,000 | 365,400 | 0 | 0 | 11,714,244 |
| 48 | Support Services - General Administration | | | | | | | | | | |
| 49 | Board of Education Services | 2310 | 187,355 | 36,431 | 1,006,400 | 17,726 | 4,000 | 226,000 | | | 1,477,912 |
| 50 | Executive Administration Services | 2320 | 2,591,689 | 652,758 | 241,295 | 390,453 | | 25,000 | | | 3,901,195 |
| 51 | Special Area Administration Services | 2330 | 1,753,833 | 818,753 | 152,357 | 45,102 | 75,300 | | | | 2,845,345 |
| 52 | Tort Immunity Services | 2360 - 2370 | | | | | | | | | 0 |
| 53 | Total Support Services - General Administration | 2300 | 4,532,877 | 1,507,942 | 1,400,052 | 453,281 | 79,300 | 251,000 | 0 | 0 | 8,224,452 |
| 54 | Support Services - School Administration | | | | | | | | | | |
| 55 | Office of the Principal Services | 2410 | 11,814,832 | 3,886,284 | | 176,312 | | | | | 15,877,428 |
| 56 | Other Support Services - School Administration (Describe & Itemize) | 2490 | 160,225 | 47,451 | | | | | | | 207,676 |
| 57 | Total Support Services - School Administration | 2400 | 11,975,057 | 3,933,735 | 0 | 176,312 | 0 | 0 | 0 | 0 | 16,085,104 |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------------|-------------------|--------------------|----------------------|------------------|----------------|---------------------------|----------------------|-------------------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total |
| 58 | Support Services - Business | | | | | | | | | | |
| 59 | Direction of Business Support Services | 2510 | 345,907 | 69,850 | 1,237,626 | 70,000 | | 68,000 | | | 1,791,383 |
| 60 | Fiscal Services | 2520 | 577,558 | 174,870 | | | | | | | 752,428 |
| 61 | Operation & Maintenance of Plant Services | 2540 | 74,346 | 10,600 | 40,320 | | | | | | 125,266 |
| 62 | Pupil Transportation Services | 2550 | | | 511,168 | | | | | | 511,168 |
| 63 | Food Services | 2560 | 2,735,459 | 1,721,520 | 1,173,909 | 5,688,100 | 100,000 | 20,000 | | | 11,438,988 |
| 64 | Internal Services | 2570 | 475,589 | 119,229 | 242,375 | (46,400) | 204,500 | 1,000 | | | 996,293 |
| 65 | Total Support Services - Business | 2500 | 4,208,859 | 2,096,069 | 3,205,398 | 5,711,700 | 304,500 | 89,000 | 0 | 0 | 15,615,526 |
| 66 | Support Services - Central | | | | | | | | | | |
| 67 | Direction of Central Support Services | 2610 | 79,841 | 23,691 | 25,000 | | | | | | 128,532 |
| 68 | Planning, Research, Development & Evaluation Services | 2620 | 334,462 | 70,709 | 19,506 | 125,000 | | | | | 549,677 |
| 69 | Information Services | 2630 | 461,465 | 92,733 | 172,494 | 25,000 | 4,000 | | | | 755,692 |
| 70 | Staff Services | 2640 | 1,628,150 | 584,524 | 301,823 | 225,817 | 10,000 | 35,300 | | | 2,785,614 |
| 71 | Data Processing Services | 2660 | 1,948,289 | 609,503 | 1,613,062 | 670,000 | 1,295,000 | | | | 6,135,854 |
| 72 | Total Support Services - Central | 2600 | 4,452,207 | 1,381,160 | 2,131,885 | 1,045,817 | 1,309,000 | 35,300 | 0 | 0 | 10,355,369 |
| 73 | Other Support Services (Describe & Itemize) | 2900 | 316,350 | 160,747 | 120,962 | 12,500 | 2,500 | | | | 613,059 |
| 74 | Total Support Services | 2000 | 45,932,207 | 16,334,853 | 12,147,510 | 9,506,894 | 1,729,600 | 743,200 | 0 | 0 | 86,394,264 |
| 75 | COMMUNITY SERVICES (ED) | 3000 | 2,087,474 | 1,263,881 | 1,011,385 | 127,034 | 276,417 | | | | 4,766,191 |
| 76 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | | | | | | | | | | |
| 77 | Payments to Other Govt Units (In-State) | | | | | | | | | | |
| 78 | Payments for Regular Programs | 4110 | | | 1,487,919 | | | | | | 1,487,919 |
| 79 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 |
| 80 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 |
| 81 | Payments for CTE Programs | 4140 | | | | | | | | | 0 |
| 82 | Payments for Community College Programs | 4170 | | | | | | | | | 0 |
| 83 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | 0 |
| 84 | Total Payments to Districts and Other Govt Units (In-State) | 4100 | | | 1,487,919 | | | 0 | | | 1,487,919 |
| 85 | Payments for Regular Programs - Tuition | 4210 | | | | | | | | | 0 |
| 86 | Payments for Special Education Programs - Tuition | 4220 | | | | | | | | | 0 |
| 87 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | | | | 0 |
| 88 | Payments for CTE Programs - Tuition | 4240 | | | | | | | | | 0 |
| 89 | Payments for Community College Programs - Tuition | 4270 | | | | | | | | | 0 |
| 90 | Payments for Other Programs - Tuition | 4280 | | | | | | | | | 0 |
| 91 | Other Payments to In-State Govt Units (Describe & Itemize) | 4290 | | | | | | | | | 0 |
| 92 | Total Payments to Other Dist & Govt Units - Tuition (In State) | 4200 | | | | | | 0 | | | 0 |
| 93 | Payments for Regular Programs - Transfers | 4310 | | | | | | | | | 0 |
| 94 | Payments for Special Education Programs - Transfers | 4320 | | | | | | | | | 0 |
| 95 | Payments for Adult/Continuing Ed Programs - Transfers | 4330 | | | | | | | | | 0 |
| 96 | Payments for CTE Programs - Transfers | 4340 | | | | | | | | | 0 |
| 97 | Payments for Community College Program - Transfers | 4370 | | | | | | | | | 0 |
| 98 | Payments for Other Programs - Transfers | 4380 | | | | | | | | | 0 |
| 99 | Other Payments to In-State Govt Units - Transfers (Describe & Itemize) | 4390 | | | | | | | | | 0 |
| 100 | Total Payments to Other District & Govt Units - Transfers (In State) | 4300 | | | 0 | | | 0 | | | 0 |
| 101 | Payments to Other District & Govt Units (Out of State) | 4400 | | | | | | | | | 0 |
| 102 | Total Payments to Other District & Govt Units | 4000 | | | 1,487,919 | | | 0 | | | 1,487,919 |
| 103 | DEBT SERVICE (ED) | | | | | | | | | | |
| 104 | Debt Service - Interest on Short-Term Debt | | | | | | | | | | |
| 105 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 |
| 106 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 |
| 107 | Corporate Personal Property Repl Tax Anticipated Notes | 5130 | | | | | | | | | 0 |
| 108 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 |
| 109 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 |
| 110 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|---------|-------------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total |
| 111 | Debt Service - Interest on Long-Term Debt | 5200 | | | | | | | | | 0 |
| 112 | Total Debt Service | 5000 | | | | | | 0 | | | 0 |
| 113 | PROVISION FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | 0 |
| 114 | Total Direct Disbursements/Expenditures | | 170,411,391 | 66,060,805 | 27,708,371 | 15,652,449 | 2,560,149 | 8,135,128 | 0 | 450,000 | 290,978,293 |
| 115 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (9,443,955) |
| 116 | | | | | | | | | | | |
| 117 | 20 - OPERATIONS AND MAINTENANCE FUND (O&M) | | | | | | | | | | |
| 118 | SUPPORT SERVICES (O&M) | | | | | | | | | | |
| 119 | Support Services - Pupil | | | | | | | | | | |
| 120 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | | | | | | | 0 |
| 121 | Support Services - Business | | | | | | | | | | |
| 122 | Direction of Business Support Services | 2510 | | | | | | | | | 0 |
| 123 | Facilities Acquisition & Construction Services | 2530 | 291,803 | 66,238 | | | | | | | 358,041 |
| 124 | Operation & Maintenance of Plant Services | 2540 | 2,792,776 | 579,983 | 11,838,639 | 6,577,685 | 1,410,000 | 20,000 | | | 23,219,083 |
| 125 | Pupil Transportation Services | 2550 | | | | | | | | | 0 |
| 126 | Food Services | 2560 | | | | | | | | | 0 |
| 127 | Total Support Services - Business | 2500 | 3,084,579 | 646,221 | 11,838,639 | 6,577,685 | 1,410,000 | 20,000 | 0 | 0 | 23,577,124 |
| 128 | Other Support Services (Describe & Itemize) | 2900 | 384,692 | 108,631 | | | | | | | 493,323 |
| 129 | Total Support Services | 2000 | 3,469,271 | 754,852 | 11,838,639 | 6,577,685 | 1,410,000 | 20,000 | 0 | 0 | 24,070,447 |
| 130 | COMMUNITY SERVICES (O&M) | 3000 | | | | | | | | | 0 |
| 131 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M) | | | | | | | | | | |
| 132 | Payments to Other Govt Units (In-State) | | | | | | | | | | |
| 133 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 |
| 134 | Payments for CTE Program | 4140 | | | | | | | | | 0 |
| 135 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | 0 |
| 136 | Total Payments to Other Govt Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 |
| 137 | Payments to Other Govt Units (Out of State) ¹⁴ | 4400 | | | | | | | | | 0 |
| 138 | Total Payments to Other District and Govt Unit | 4000 | | | 0 | | | 0 | | | 0 |
| 139 | DEBT SERVICE (O&M) | | | | | | | | | | |
| 140 | Debt Service - Interest on Short-Term Debt | | | | | | | | | | |
| 141 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 |
| 142 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 |
| 143 | Corporate Personal Prop Repl Tax Anticipated Notes | 5130 | | | | | | | | | 0 |
| 144 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 |
| 145 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 |
| 146 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 |
| 147 | Debt Service - Interest on Long-Term Debt | 5200 | | | | | | | | | 0 |
| 148 | Total Debt Service | 5000 | | | | | | 0 | | | 0 |
| 149 | PROVISION FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | 0 |
| 150 | Total Direct Disbursements/Expenditures | | 3,469,271 | 754,852 | 11,838,639 | 6,577,685 | 1,410,000 | 20,000 | 0 | 0 | 24,070,447 |
| 151 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 67,582 |
| 152 | | | | | | | | | | | |
| 153 | 30 - DEBT SERVICE FUND (DS) | | | | | | | | | | |
| 154 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS) | 4000 | | | | | | | | | 0 |
| 155 | DEBT SERVICE (DS) | | | | | | | | | | |
| 156 | Debt Service - Interest on Short-Term Debt | | | | | | | | | | |
| 157 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 |
| 158 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 |
| 159 | Corporate Personal Prop Repl Tax Anticipation Notes | 5130 | | | | | | | | | 0 |
| 160 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 |
| 161 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 |
| 162 | Total Debt Service - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|---------|-----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|------------|
| | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total |
| 163 | Debt Service - Interest on Long-Term Debt | 5200 | | | | | | 8,330,274 | | | 8,330,274 |
| 164 | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | 5,211,343 | | | 5,211,343 |
| 165 | Debt Service Other (Describe & Itemize) | 5400 | | | | | | | | | 0 |
| 166 | Total Debt Service | 5000 | | | 0 | | | 13,541,617 | | | 13,541,617 |
| 167 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | 0 |
| 168 | Total Direct Disbursements/Expenditures | | | | 0 | | | 13,541,617 | | | 13,541,617 |
| 169 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (146,048) |
| 171 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | |
| 172 | SUPPORT SERVICES (TR) | | | | | | | | | | |
| 173 | Support Services - Pupils | | | | | | | | | | |
| 174 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 82,497 | | | | | | | | 82,497 |
| 175 | Support Services - Business | | | | | | | | | | |
| 176 | Pupil Transportation Services | 2550 | 6,521,428 | 3,451,724 | 4,307,138 | 3,754,698 | 1,602,000 | | | | 19,636,988 |
| 177 | Other Support Services (Describe & Itemize) | 2900 | 1,109,667 | 272,374 | | | | | | | 1,382,041 |
| 178 | Total Support Services | 2000 | 7,713,592 | 3,724,098 | 4,307,138 | 3,754,698 | 1,602,000 | 0 | 0 | 0 | 21,101,526 |
| 179 | COMMUNITY SERVICES (TR) | 3000 | | | | | | | | | 0 |
| 180 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR) | | | | | | | | | | |
| 181 | Payments to Other Govt Units (In-State) | | | | | | | | | | |
| 182 | Payments for Regular Program | 4110 | | | | | | | | | 0 |
| 183 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 |
| 184 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 |
| 185 | Payments for CTE Programs | 4140 | | | | | | | | | 0 |
| 186 | Payments for Community College Programs | 4170 | | | | | | | | | 0 |
| 187 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | 0 |
| 188 | Total Payments to Other Govt Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 |
| 189 | Payments to Other Govt Units (Out-of-State) (Describe & Itemize) | 4400 | | | | | | | | | 0 |
| 190 | Total Payments to Other Districts & Govt Units | 4000 | | | 0 | | | 0 | | | 0 |
| 191 | DEBT SERVICE (TR) | | | | | | | | | | |
| 192 | Debt Service - Interest on Short-Term Debt | | | | | | | | | | |
| 193 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 |
| 194 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 |
| 195 | Corporate Personal Prop Repl Tax Anticipation Notes | 5130 | | | | | | | | | 0 |
| 196 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 |
| 197 | Other Interest on Short-Term Debt (Describe and Itemize) | 5150 | | | | | | | | | 0 |
| 198 | Total Debt Service - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 |
| 199 | Debt Service - Interest on Long-Term Debt | 5200 | | | | | | | | | 0 |
| 200 | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | | | | 0 |
| 201 | Debt Service - Other (Describe and Itemize) | 5400 | | | | | | | | | 0 |
| 202 | Total Debt Service | 5000 | | | | | | 0 | | | 0 |
| 203 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | 0 |
| 204 | Total Direct Disbursements/Expenditures | | 7,713,592 | 3,724,098 | 4,307,138 | 3,754,698 | 1,602,000 | 0 | 0 | 0 | 21,101,526 |
| 205 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 9,615,194 |
| 206 | | | | | | | | | | | |
| 207 | 50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS) | | | | | | | | | | |
| 208 | INSTRUCTION (MR/SS) | | | | | | | | | | |
| 209 | Regular Program | 1100 | | 1,300,104 | | | | | | | 1,300,104 |
| 210 | Pre-K Programs | 1125 | | 17,732 | | | | | | | 17,732 |
| 211 | Special Education Programs (Functions 1200-1220) | 1200 | | 1,007,303 | | | | | | | 1,007,303 |
| 212 | Special Education Programs Pre-K | 1225 | | 71,535 | | | | | | | 71,535 |
| 213 | Remedial and Supplemental Programs K-12 | 1250 | | | | | | | | | 0 |
| 214 | Remedial and Supplemental Programs Pre-K | 1275 | | | | | | | | | 0 |
| 215 | Adult/Continuing Education Programs | 1300 | | 805 | | | | | | | 805 |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|------------------|
| 1 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total |
| 216 | CTE Programs | 1400 | | 67,197 | | | | | | | 67,197 |
| 217 | Interscholastic Programs | 1500 | | 31,996 | | | | | | | 31,996 |
| 218 | Summer School Programs | 1600 | | | | | | | | | 0 |
| 219 | Gifted Programs | 1650 | | 64,115 | | | | | | | 64,115 |
| 220 | Driver's Education Programs | 1700 | | 1,967 | | | | | | | 1,967 |
| 221 | Bilingual Programs | 1800 | | 134,410 | | | | | | | 134,410 |
| 222 | Truant Alternative & Optional Programs | 1900 | | 66,578 | | | | | | | 66,578 |
| 223 | Total Instruction | 1000 | | 2,763,742 | | | | | | | 2,763,742 |
| 224 | SUPPORT SERVICES (MR/SS) | | | | | | | | | | |
| 225 | Support Services - Pupil | | | | | | | | | | |
| 226 | Attendance & Social Work Services | 2110 | | 33,962 | | | | | | | 33,962 |
| 227 | Guidance Services | 2120 | | 115,063 | | | | | | | 115,063 |
| 228 | Health Services | 2130 | | 66,302 | | | | | | | 66,302 |
| 229 | Psychological Services | 2140 | | 30,561 | | | | | | | 30,561 |
| 230 | Speech Pathology & Audiology Services | 2150 | | 57,325 | | | | | | | 57,325 |
| 231 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | 33,594 | | | | | | | 33,594 |
| 232 | Total Support Services - Pupil | 2100 | | 336,807 | | | | | | | 336,807 |
| 233 | Support Services - Instructional Staff | | | | | | | | | | |
| 234 | Improvement of Instruction Services | 2210 | | 55,063 | | | | | | | 55,063 |
| 235 | Educational Media Services | 2220 | | 123,106 | | | | | | | 123,106 |
| 236 | Assessment & Testing | 2230 | | 7,742 | | | | | | | 7,742 |
| 237 | Total Support Services - Instructional Staff | 2200 | | 185,911 | | | | | | | 185,911 |
| 238 | Support Services - General Administration | | | | | | | | | | |
| 239 | Board of Education Services | 2310 | | 71,044 | | | | | | | 71,044 |
| 240 | Executive Administration Services | 2320 | | 86,521 | | | | | | | 86,521 |
| 241 | Special Area Administrative Services | 2330 | | 8,186 | | | | | | | 8,186 |
| 242 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | 0 |
| 243 | Workers' Compensation or Workers' Occupation Disease Acts Payments | 2362 | | | | | | | | | 0 |
| 244 | Unemployment Insurance Payments | 2363 | | | | | | | | | 0 |
| 245 | Insurance Payments (regular or self-insurance) | 2364 | | | | | | | | | 0 |
| 246 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | 0 |
| 247 | Judgment and Settlements | 2366 | | | | | | | | | 0 |
| 248 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | | | | | | | | | 0 |
| 249 | Reciprocal Insurance Payments | 2368 | | | | | | | | | 0 |
| 250 | Legal Service | 2369 | | | | | | | | | 0 |
| 251 | Total Support Services - General Administration | 2300 | | 165,751 | | | | | | | 165,751 |
| 252 | Support Services - School Administration | | | | | | | | | | |
| 253 | Office of the Principal Services | 2410 | | 713,038 | | | | | | | 713,038 |
| 254 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | 2,323 | | | | | | | 2,323 |
| 255 | Total Support Services - School Administration | 2400 | | 715,361 | | | | | | | 715,361 |
| 256 | Support Services - Business | | | | | | | | | | |
| 257 | Direction of Business Support Services | 2510 | | 22,061 | | | | | | | 22,061 |
| 258 | Fiscal Services | 2520 | | 100,379 | | | | | | | 100,379 |
| 259 | Facilities Acquisition & Construction Services | 2530 | | 69,490 | | | | | | | 69,490 |
| 260 | Operation & Maintenance of Plant Service | 2540 | | 587,889 | | | | | | | 587,889 |
| 261 | Pupil Transportation Services | 2550 | | 1,133,425 | | | | | | | 1,133,425 |
| 262 | Food Services | 2560 | | 518,851 | | | | | | | 518,851 |
| 263 | Internal Services | 2570 | | 148,260 | | | | | | | 148,260 |
| 264 | Total Support Services - Business | 2500 | | 2,580,355 | | | | | | | 2,580,355 |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|----------------|-------------------|--------------------|----------------------|-------------------|---------------|---------------------------|----------------------|---------------------|
| | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total |
| 265 | Support Services - Central | | | | | | | | | | |
| 266 | Direction of Central Support Services | 2610 | | 1,158 | | | | | | | 1,158 |
| 267 | Planning, Research, Development & Evaluation Services | 2620 | | 36,551 | | | | | | | 36,551 |
| 268 | Information Services | 2630 | | 80,203 | | | | | | | 80,203 |
| 269 | Staff Services | 2640 | | 209,219 | | | | | | | 209,219 |
| 270 | Data Processing Services | 2660 | | 265,693 | | | | | | | 265,693 |
| 271 | Total Support Services - Central | 2600 | | 592,824 | | | | | | | 592,824 |
| 272 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 |
| 273 | Total Support Services | 2000 | | 4,577,009 | | | | | | | 4,577,009 |
| 274 | COMMUNITY SERVICES (MR/SS) | 3000 | | 32,128 | | | | | | | 32,128 |
| 275 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS) | | | | | | | | | | |
| 276 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 |
| 277 | Payments for CTE Programs | 4140 | | | | | | | | | 0 |
| 278 | Total Payments to Other Districts & Govt Units | 4000 | | 0 | | | | | | | 0 |
| 279 | DEBT SERVICE (MR/SS) | | | | | | | | | | |
| 280 | Debt Service - Interest on Short-Term Debt | | | | | | | | | | |
| 281 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 |
| 282 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 |
| 283 | Corporate Personal Prop Repl Tax Anticipation Notes | 5130 | | | | | | | | | 0 |
| 284 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 |
| 285 | Other (Describe & Itemize) | 5150 | | | | | | | | | 0 |
| 286 | Total Debt Service | 5000 | | | | | | 0 | | | 0 |
| 287 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | 0 |
| 288 | Total Direct Disbursements/Expenditures | | | 7,372,879 | | | | 0 | | | 7,372,879 |
| 289 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (203,787) |
| 290 | | | | | | | | | | | |
| 291 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | |
| 292 | SUPPORT SERVICES (CP) | | | | | | | | | | |
| 293 | Support Services - Business | | | | | | | | | | |
| 294 | Facilities Acquisition & Construction Services | 2530 | 289,545 | 50,473 | 2,885,900 | | 47,000,000 | | | | 50,225,918 |
| 295 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 |
| 296 | Total Support Services | 2000 | 289,545 | 50,473 | 2,885,900 | 0 | 47,000,000 | 0 | 0 | | 50,225,918 |
| 297 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP) | | | | | | | | | | |
| 298 | Payments to Other Govt Units (In-State) | | | | | | | | | | |
| 299 | Payments to Other Govt Units (In-State) | 4100 | | | | | | | | | 0 |
| 300 | Payment for Special Education Programs | 4120 | | | | | | | | | 0 |
| 301 | Payment for CTE Programs | 4140 | | | | | | | | | 0 |
| 302 | Other Payments to In-State Governmental Units (Describe & Itemize) | 4190 | | | | | | | | | 0 |
| 303 | Total Payments to Other Districts & Govt Units | 4000 | | | 0 | | | 0 | | | 0 |
| 304 | PROVISION FOR CONTINGENCIES (CP) | 6000 | | | | | | | | | 0 |
| 305 | Total Direct Disbursements/Expenditures | | 289,545 | 50,473 | 2,885,900 | 0 | 47,000,000 | 0 | 0 | | 50,225,918 |
| 306 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (47,156,767) |
| 307 | | | | | | | | | | | |
| 308 | 70 WORKING CASH FUND (WC) | | | | | | | | | | |
| 309 | | | | | | | | | | | |
| 310 | 80 - TORT FUND (TF) | | | | | | | | | | |
| 311 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | |
| 312 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | 0 |
| 313 | Workers' Compensation or Workers' Occupational Disease Act Payments | 2362 | | | 1,800,000 | | | | | | 1,800,000 |
| 314 | Unemployment Insurance Payments | 2363 | | | 350,000 | | | | | | 350,000 |
| 315 | Insurance Payments (regular or self-insurance) | 2364 | | | 60,000 | | | | | | 60,000 |
| 316 | Risk Management and Claims Services Payments | 2365 | | | 30,000 | | | | | | 30,000 |
| 317 | Judgment and Settlements | 2366 | | | | | | 30,000 | | | 30,000 |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|-------------|----------------|-------------------|--------------------|----------------------|------------------|---------------|---------------------------|----------------------|--------------------|
| | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 2 | Description | Funct # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total |
| 318 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | 296,833 | 71,207 | 3,011,234 | | | | | | 3,379,274 |
| 319 | Reciprocal Insurance Payments | 2368 | | | | | | | | | 0 |
| 320 | Legal Service | 2369 | 221,419 | 29,807 | 7,000 | | | | | | 258,226 |
| 321 | Property Insurance (Building & Grounds) | 2371 | | | 1,800,000 | | | | | | 1,800,000 |
| 322 | Vehicle Insurance (Transportation) | 2372 | | | | | | | | | 0 |
| 323 | Total Support Services - General Administration | 2000 | 518,252 | 101,014 | 7,058,234 | 0 | 0 | 30,000 | 0 | | 7,707,500 |
| 324 | DEBT SERVICE (TF) | | | | | | | | | | |
| 325 | Debt Service - Interest on Short-Term Debt | | | | | | | | | | |
| 326 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 |
| 327 | Corporate Personal Property Replacement Tax Anticipation Notes | 5130 | | | | | | | | | 0 |
| 328 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 |
| 329 | Total Debt Service | 5000 | | | | | | 0 | | | 0 |
| 330 | PROVISION FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | 0 |
| 331 | Total Direct Disbursements/Expenditures | | 518,252 | 101,014 | 7,058,234 | 0 | 0 | 30,000 | 0 | | 7,707,500 |
| 332 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (1,771,640) |
| 333 | | | | | | | | | | | |
| 334 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | |
| 335 | SUPPORT SERVICES (FP&S) | | | | | | | | | | |
| 336 | Support Services - Business | | | | | | | | | | |
| 337 | Facilities Acquisition & Construction Services | 2530 | 24,929 | 2,782 | | | 1,500,000 | | | | 1,527,711 |
| 338 | Operation & Maintenance of Plant Service | 2540 | 188,661 | 39,744 | 175,000 | | 1,000,000 | | | | 1,403,405 |
| 339 | Total Support Services - Business | 2500 | 213,590 | 42,526 | 175,000 | 0 | 2,500,000 | 0 | 0 | | 2,931,116 |
| 340 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 |
| 341 | Total Support Services | 2000 | 213,590 | 42,526 | 175,000 | 0 | 2,500,000 | 0 | 0 | | 2,931,116 |
| 342 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S) | | | | | | | | | | |
| 343 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | 0 |
| 344 | Total Payments to Other Districts & Govt Units (FPS) | 4000 | | | | | | 0 | | | 0 |
| 345 | DEBT SERVICE (FP&S) | | | | | | | | | | |
| 346 | Debt Service - Interest on Short-Term Debt | | | | | | | | | | |
| 347 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 |
| 348 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 |
| 349 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 |
| 350 | Debt Service - Interest on Long-Term Debt | 5200 | | | | | | | | | 0 |
| 351 | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | | | | 0 |
| 352 | Total Debt Service | 5000 | | | | | | 0 | | | 0 |
| 353 | PROVISIONS FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | 0 |
| 354 | Total Direct Disbursements/Expenditures | | 213,590 | 42,526 | 175,000 | 0 | 2,500,000 | 0 | 0 | | 2,931,116 |
| 355 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (952,496) |

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 |
| ## | Other Restricted Grants Received from Federal Government through State (Describe & Itemize) 10-4999: DORS - Step and Work Experience and Career Grant |
| | |
| ## | Other Support Services - School Administration (Describe & Itemize) 10-2490: Other Human Resources support services |
| ## | Other Support Services (Describe & Itemize) 10-2900: Other special education support services |



| | A | B | C | D | E | F |
|----|--|--------------------|-------------------------------------|-----------------------|---------------------|--------------------|
| 1 | | | | | | |
| 2 | Rockford Public School District #205 04-101-2050-25 | | | | | |
| 3 | DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only | | | | | |
| 4 | | EDUCATIONAL | OPERATIONS & MAINTENANCE | TRANSPORTATION | WORKING CASH | TOTAL |
| 5 | Direct Revenues | 281,534,338 | 24,138,029 | 30,716,720 | 1,736,617 | 338,125,704 |
| 6 | Direct Expenditures | 290,978,293 | 24,070,447 | 21,101,526 | | 336,150,266 |
| 7 | Difference | (9,443,955) | 67,582 | 9,615,194 | 1,736,617 | 1,975,438 |
| 8 | Estimated Fund Balance - June 30, 2016 | 52,420,323 | 794,890 | 12,572,716 | 30,881,563 | 96,669,492 |
| 9 | <div style="border: 1px solid blue; padding: 10px; color: blue; text-align: center;"> Balanced budget, no deficit reduction plan is required. </div> | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | <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> | | | | | |
| 13 | 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. | | | | | |
| 14 | <i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 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 | | | FY2015-16 | | | | |
| 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) | | 61,764,278 | (9,672,692) | 12,957,522 | 29,644,946 | 94,694,054 |
| 8 | RECEIPTS/REVENUES | Acct No. | | | | | |
| 9 | LOCAL SOURCES | 1000 | 111,541,272 | 24,138,029 | 17,748,767 | 1,736,617 | 155,164,685 |
| 10 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 113,989 | 0 | 0 | | 113,989 |
| 11 | STATE SOURCES | 3000 | 128,040,723 | 0 | 12,967,953 | 0 | 141,008,676 |
| 12 | FEDERAL SOURCES | 4000 | 41,838,354 | 0 | 0 | 0 | 41,838,354 |
| 13 | Total Receipts/Revenues | | 281,534,338 | 24,138,029 | 30,716,720 | 1,736,617 | 338,125,704 |
| 14 | DISBURSEMENTS/EXPENDITURES | Funct No. | | | | | |
| 15 | INSTRUCTION | 1000 | 198,329,919 | | | | 198,329,919 |
| 16 | SUPPORT SERVICES | 2000 | 86,394,264 | 24,070,447 | 21,101,526 | | 131,566,237 |
| 17 | COMMUNITY SERVICES | 3000 | 4,766,191 | 0 | 0 | | 4,766,191 |
| 18 | PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS | 4000 | 1,487,919 | 0 | 0 | | 1,487,919 |
| 19 | DEBT SERVICES | 5000 | 0 | 0 | 0 | | 0 |
| 20 | PROVISION FOR CONTINGENCIES | 6000 | 0 | 0 | 0 | | 0 |
| 21 | Total Disbursements/Expenditures | | 290,978,293 | 24,070,447 | 21,101,526 | | 336,150,266 |
| 22 | Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures | | (9,443,955) | 67,582 | 9,615,194 | 1,736,617 | 1,975,438 |
| 23 | OTHER SOURCES/USES OF FUNDS | | | | | | |
| 24 | OTHER SOURCES OF FUNDS (7000) | | 100,000 | 10,400,000 | 0 | 0 | 10,500,000 |
| 25 | OTHER USES OF FUNDS (8000) | | 0 | 0 | 10,000,000 | 500,000 | 10,500,000 |
| 26 | TOTAL OTHER SOURCES/USES OF FUNDS | | 100,000 | 10,400,000 | (10,000,000) | (500,000) | 0 |
| 27 | ESTIMATED ENDING FUND BALANCE | | 52,420,323 | 794,890 | 12,572,716 | 30,881,563 | 96,669,492 |

**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 FY2016-17 | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 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) | | 52,420,323 | 794,890 | 12,572,716 | 30,881,563 | 96,669,492 |
| 8 | RECEIPTS/REVENUES | Acct No. | | | | | |
| 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 No. | | | | | |
| 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 | | 52,420,323 | 794,890 | 12,572,716 | 30,881,563 | 96,669,492 |

**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 | | | | |
| 2 | | | FY2017-18 | | | | |
| 3 | | | | | | | |
| 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) | | 52,420,323 | 794,890 | 12,572,716 | 30,881,563 | 96,669,492 |
| 8 | RECEIPTS/REVENUES | Acct No. | | | | | |
| 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 No. | | | | | |
| 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 | | 52,420,323 | 794,890 | 12,572,716 | 30,881,563 | 96,669,492 |

**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 FY2018-19 | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 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) | | 52,420,323 | 794,890 | 12,572,716 | 30,881,563 | 96,669,492 |
| 8 | RECEIPTS/REVENUES | Acct No. | | | | | |
| 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 No. | | | | | |
| 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 | | 52,420,323 | 794,890 | 12,572,716 | 30,881,563 | 96,669,492 |

**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 | | | | | | |
| 5 | | | | | | |
| 6 | | | FY2015-16 | FY2016-17 | FY2017-18 | FY2018-19 |
| 7 | ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance) | | 94,694,054 | 96,669,492 | 96,669,492 | 96,669,492 |
| 8 | RECEIPTS/REVENUES | Acct No. | | | | |
| 9 | LOCAL SOURCES | 1000 | 155,164,685 | 0 | 0 | 0 |
| 10 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 113,989 | 0 | 0 | 0 |
| 11 | STATE SOURCES | 3000 | 141,008,676 | 0 | 0 | 0 |
| 12 | FEDERAL SOURCES | 4000 | 41,838,354 | 0 | 0 | 0 |
| 13 | Total Receipts/Revenues | | 338,125,704 | 0 | 0 | 0 |
| 14 | DISBURSEMENTS/EXPENDITURES | Funct No. | | | | |
| 15 | INSTRUCTION | 1000 | 198,329,919 | 0 | 0 | 0 |
| 16 | SUPPORT SERVICES | 2000 | 131,566,237 | 0 | 0 | 0 |
| 17 | COMMUNITY SERVICES | 3000 | 4,766,191 | 0 | 0 | 0 |
| 18 | PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS | 4000 | 1,487,919 | 0 | 0 | 0 |
| 19 | DEBT SERVICES | 5000 | 0 | 0 | 0 | 0 |
| 20 | PROVISION FOR CONTINGENCIES | 6000 | 0 | 0 | 0 | 0 |
| 21 | Total Disbursements/Expenditures | | 336,150,266 | 0 | 0 | 0 |
| 22 | Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures | | 1,975,438 | 0 | 0 | 0 |
| 23 | OTHER SOURCES/USES OF FUNDS | | | | | |
| 24 | OTHER SOURCES OF FUNDS (7000) | | 10,500,000 | 0 | 0 | 0 |
| 25 | OTHER USES OF FUNDS (8000) | | 10,500,000 | 0 | 0 | 0 |
| 26 | TOTAL OTHER SOURCES/USES OF FUNDS | | 0 | 0 | 0 | 0 |
| 27 | ESTIMATED ENDING FUND BALANCE | | 96,669,492 | 96,669,492 | 96,669,492 | 96,669,492 |

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

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 FY2016 budgeted expenditures over FY2015 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**

| Description | Funct. No. | Estimated Actual Expenditures, Fiscal Year 2015 | | | Budgeted Expenditures, Fiscal Year 2016 | | |
|---|------------|--|-------------------------------------|-------------------|--|-------------------------------------|------------------|
| | | (10) Educational | (20) Operations & Maintenance | Total | (10) Educational | (20) Operations & Maintenance | Total |
| 1. Executive Administration Services | 2320 | 3,917,664 | | 3,917,664 | 3,901,195 | | 3,901,195 |
| 2. Special Area Administration Services | 2330 | 1,703,584 | | 1,703,584 | 2,845,345 | | 2,845,345 |
| 3. Other Support Services - School Administration | 2490 | 199,533 | | 199,533 | 207,676 | | 207,676 |
| 4. Direction of Business Support Services | 2510 | 0 | | 0 | 1,791,383 | 0 | 1,791,383 |
| 5. Internal Services | 2570 | 1,060,848 | | 1,060,848 | 996,293 | | 996,293 |
| 6. Direction of Central Support Services | 2610 | 3,250,910 | | 3,250,910 | 128,532 | | 128,532 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and include above | | | | 0 | | | 0 |
| 8. Totals | | 10,132,539 | 0 | 10,132,539 | 9,870,424 | 0 | 9,870,424 |
| 9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual) | | | | | | | -3% |

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

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

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 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

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 | |
|--|---|
| This worksheet checks various cells to assure that selected items are in balance. | |
| Out-of-balance conditions are accompanied by an error message. | |
| Errors must be corrected before the budget is finalized and submitted to ISBE. | |
| 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 2015 for all Funds (Cells C3 - K3)(Line must have a number or zero) | 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, 2015, (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

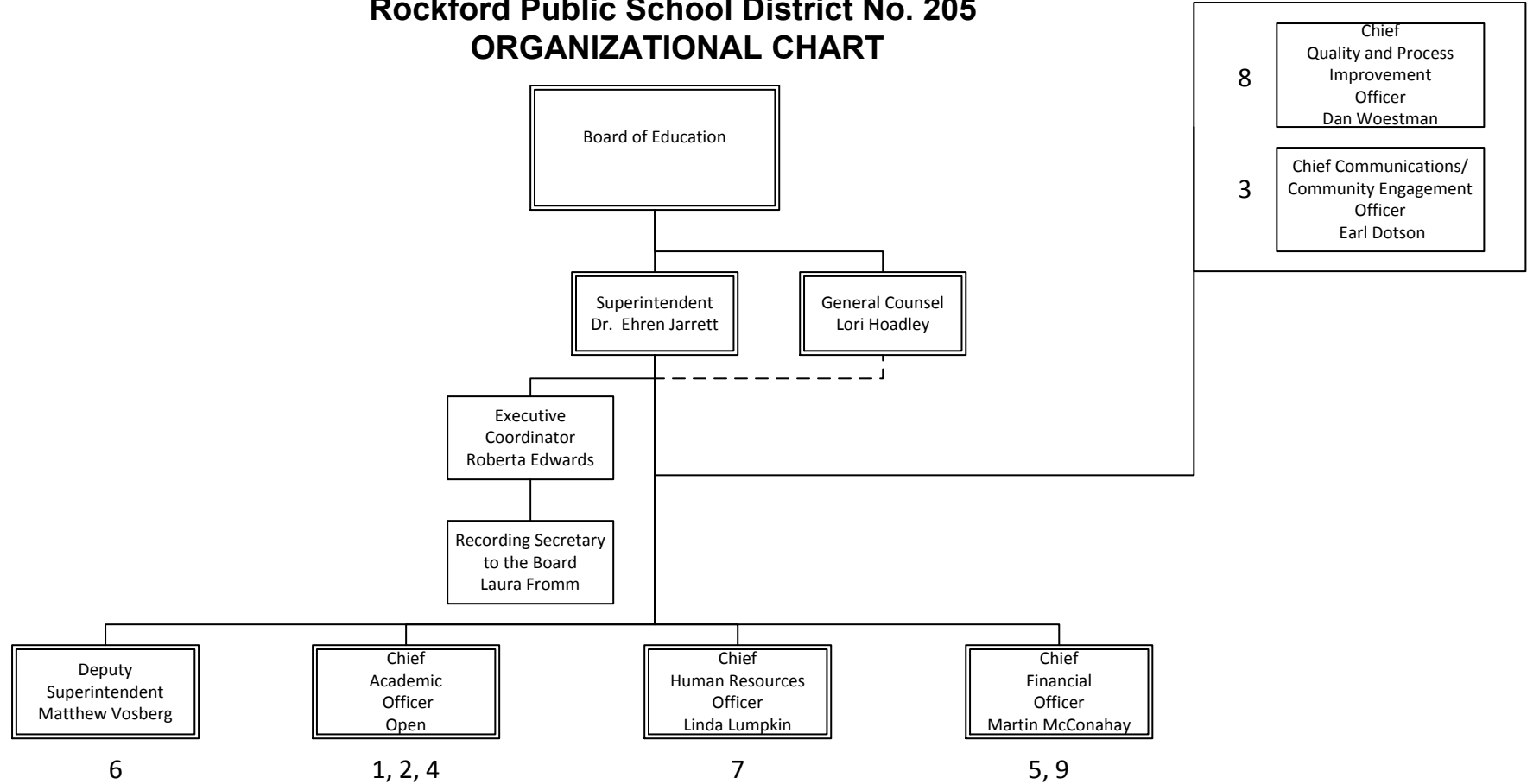


Informational Section

Fiscal Year 2015 (School Year 2015 - 2016)



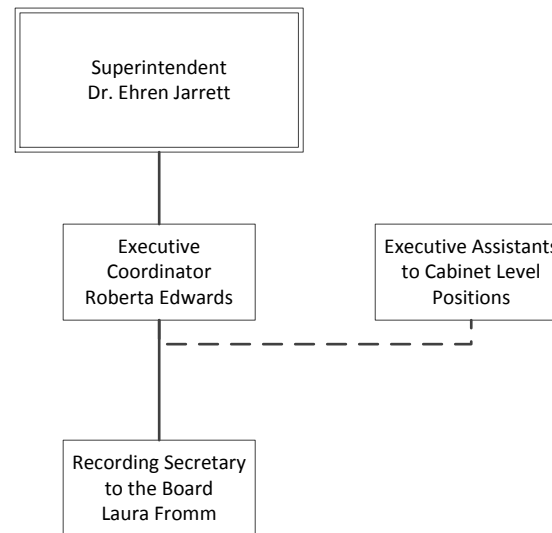
Rockford Public School District No. 205
ORGANIZATIONAL CHART



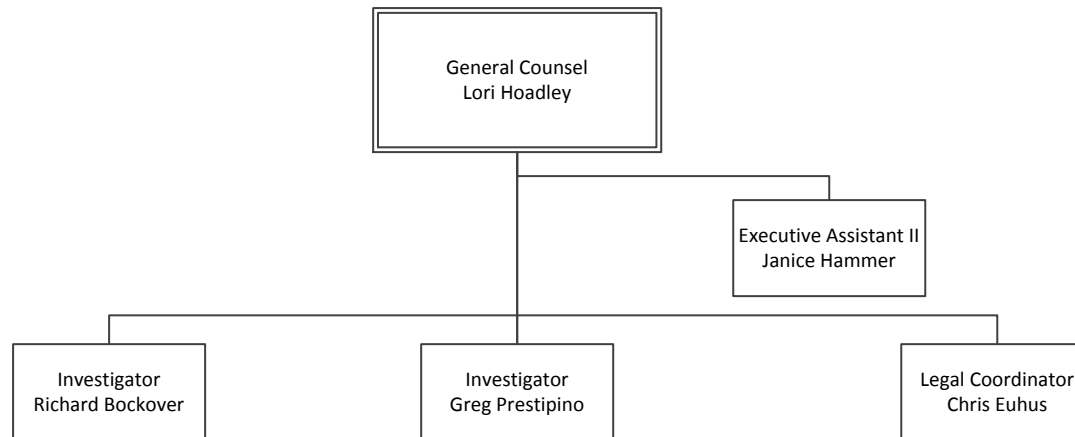
Strategy Legend:

- 1. Curriculum Alignment
- 2. Differentiated Instruction
- 3. Customer Service
- 4. Social Emotional Health & Skills
- 5. Facilities & Technology
- 6. Internal Trust & Relationships
- 7. Recruit & Develop
- 8. Monitor, Track & Report
- 9. Resource Allocation

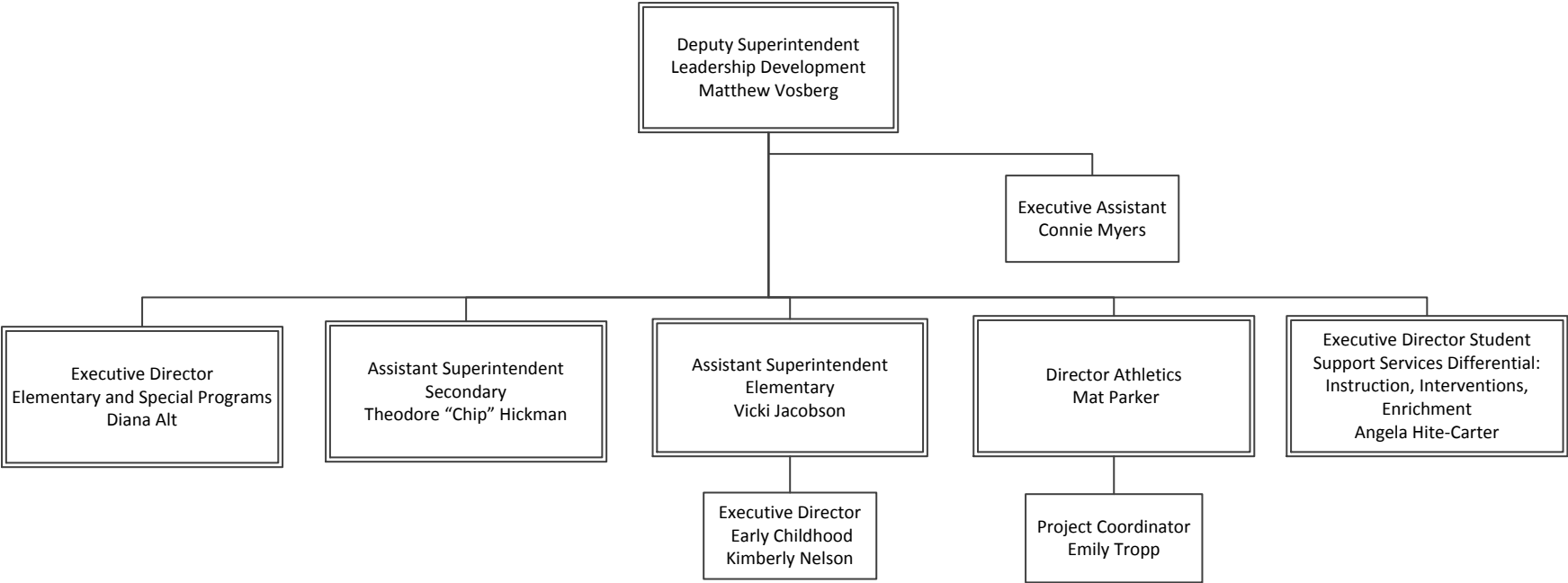
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Rockford Public School District No. 205 ORGANIZATIONAL CHART

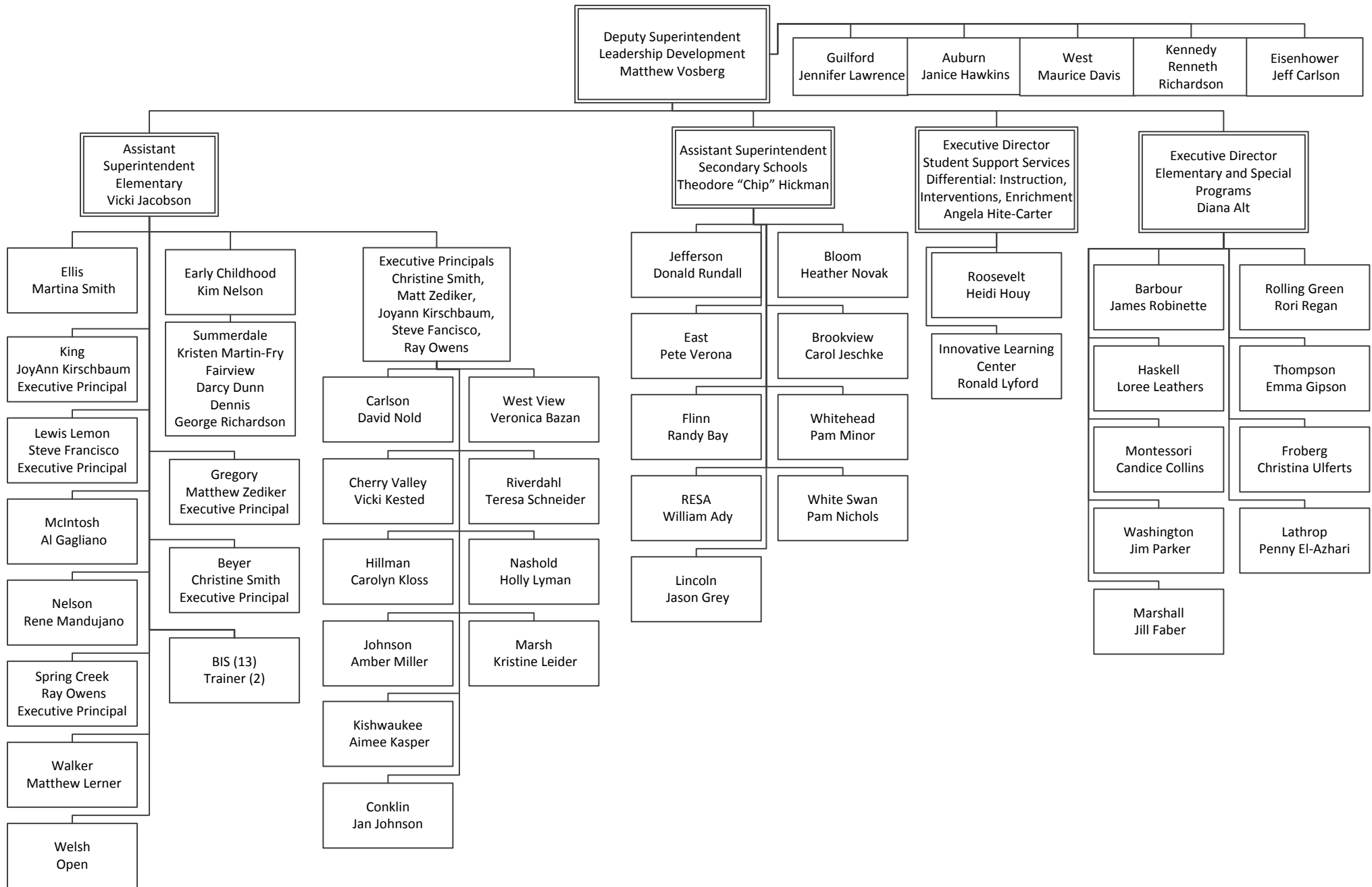


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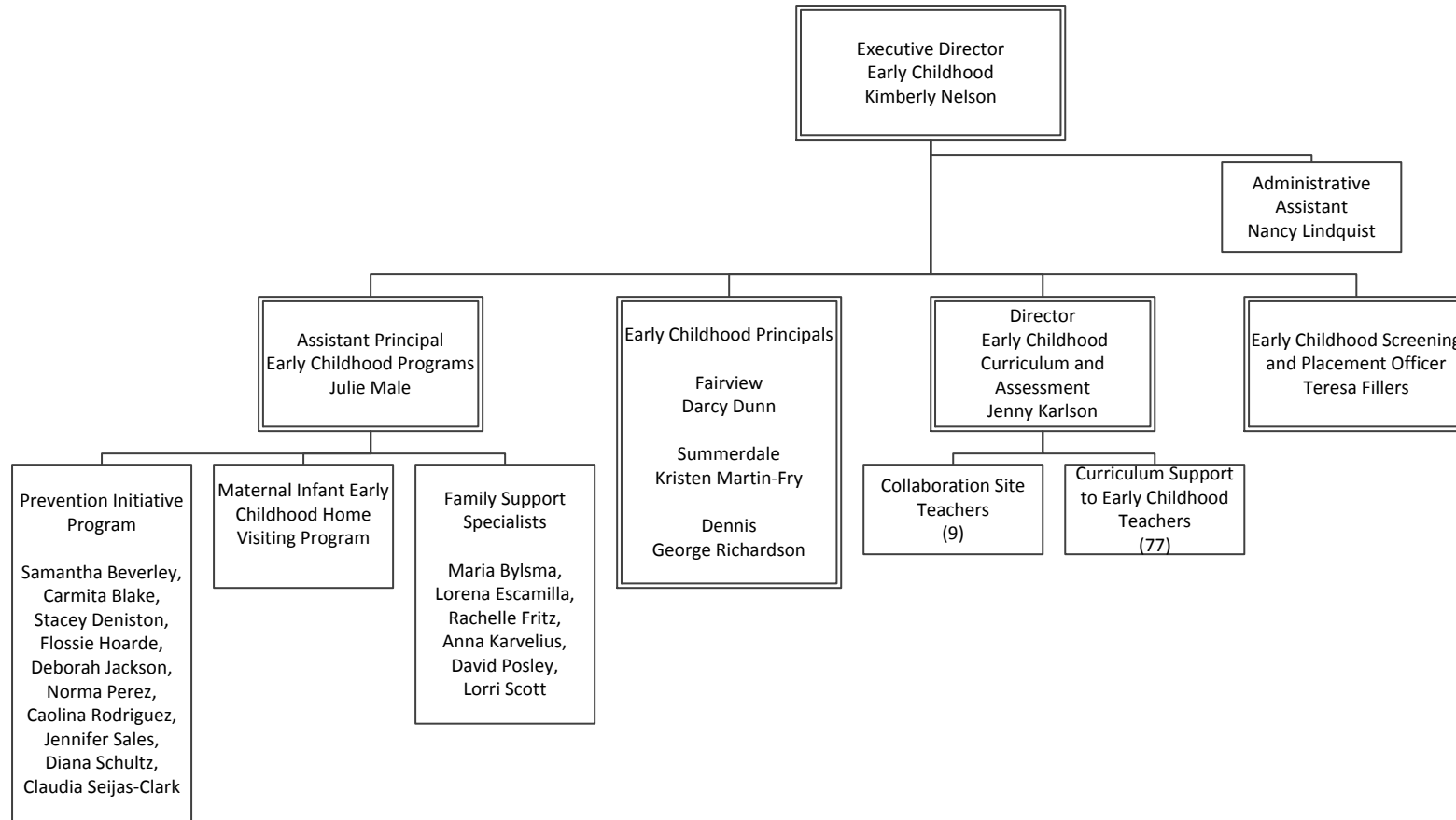
Rockford Public School District No. 205

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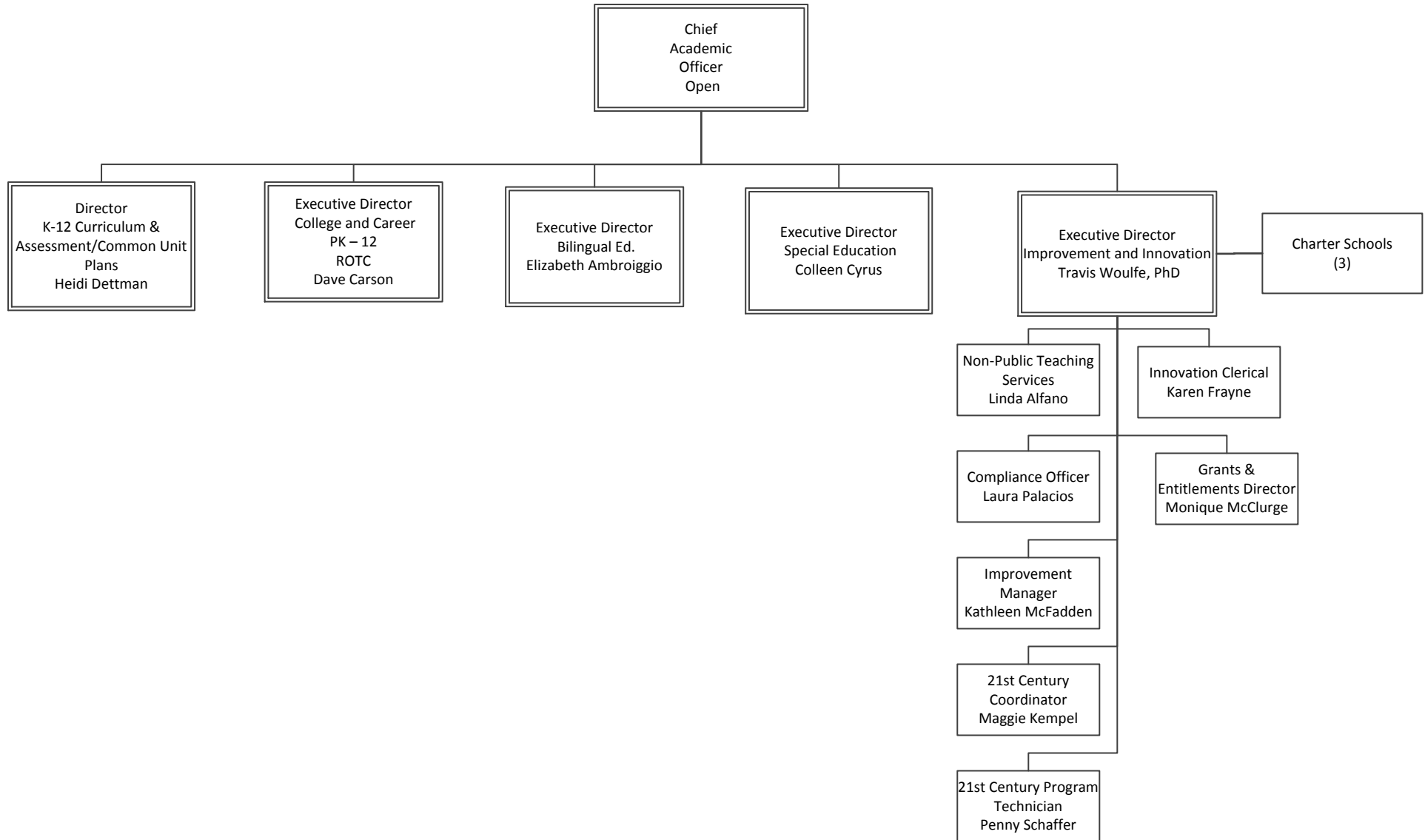
Rockford Public School District No. 205

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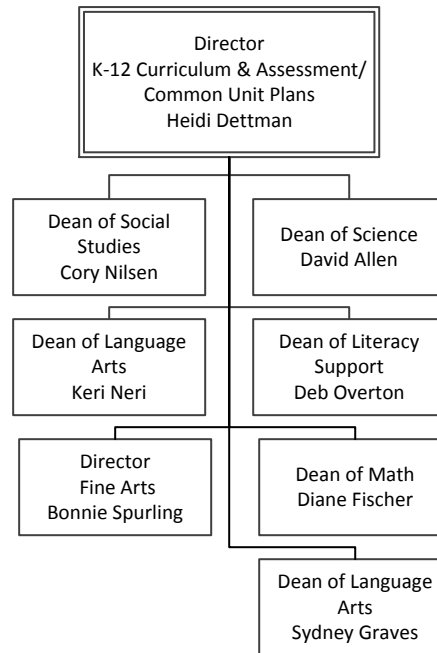
Rockford Public School District No. 205

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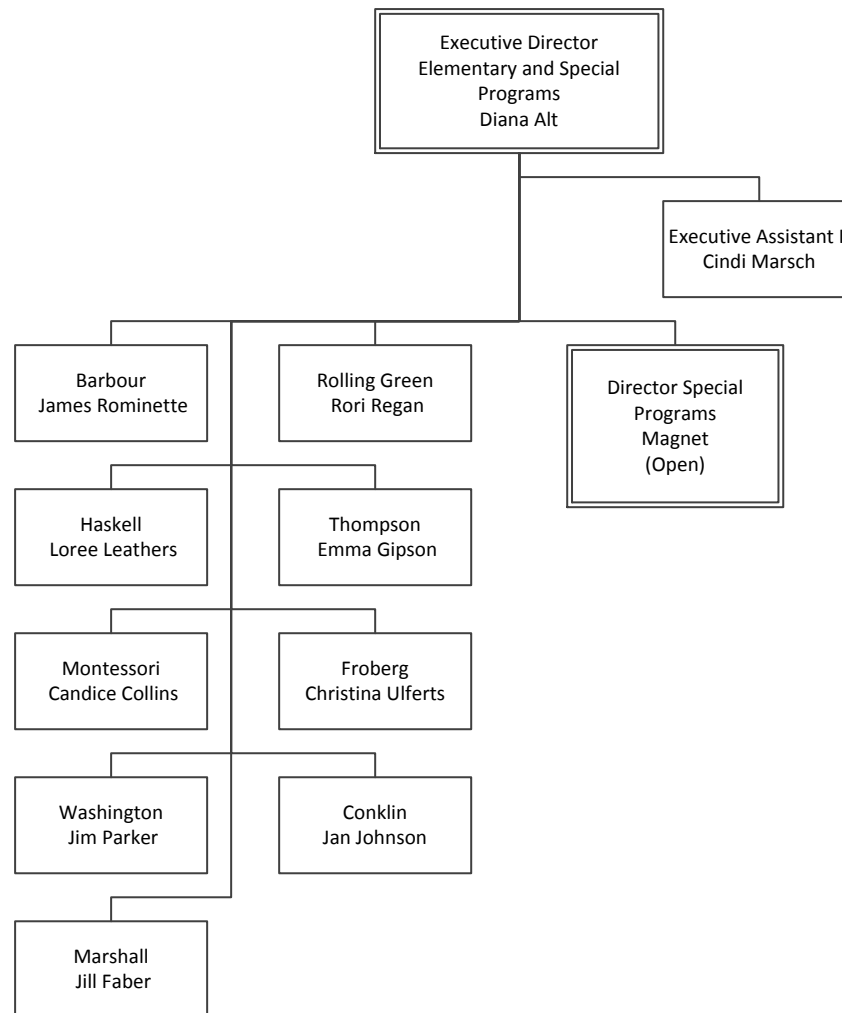


Rockford Public School District No. 205

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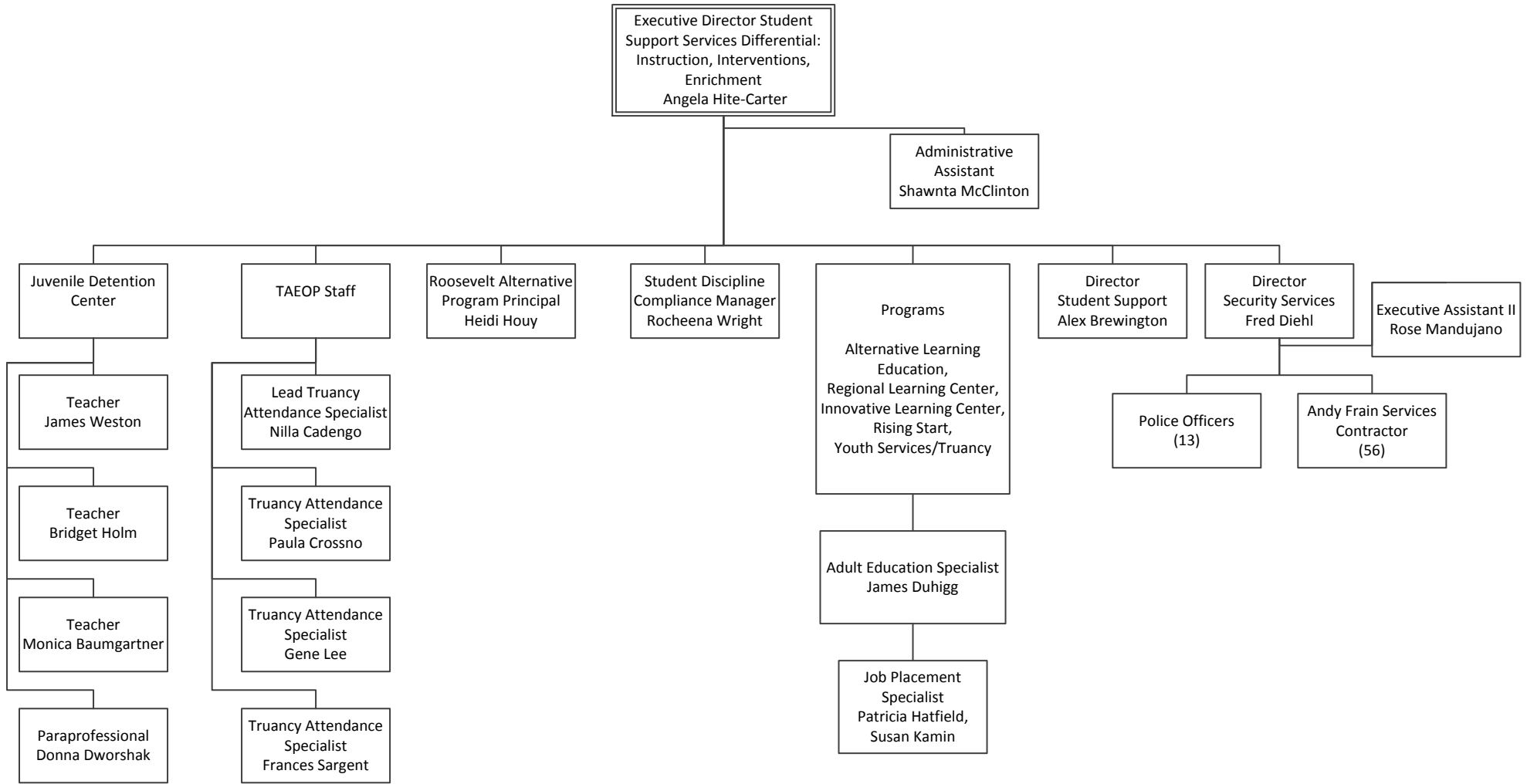


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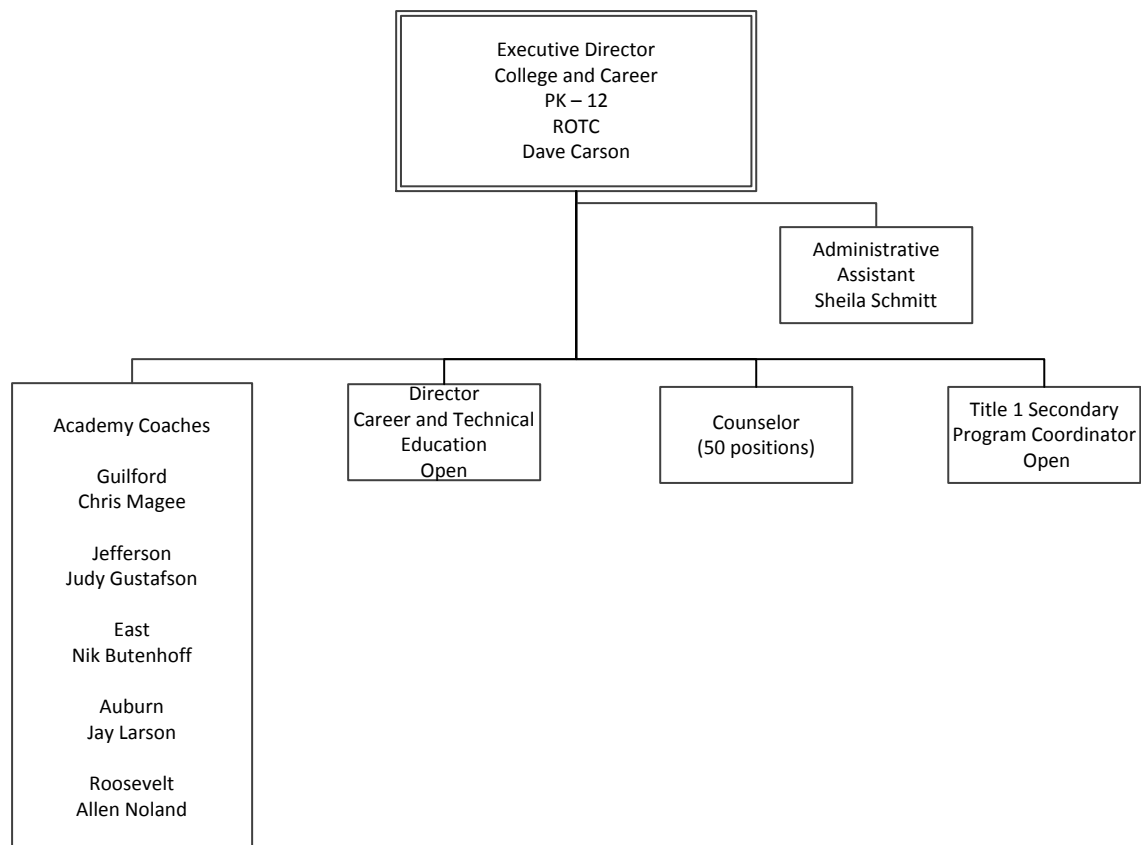


Rockford Public School District No. 205

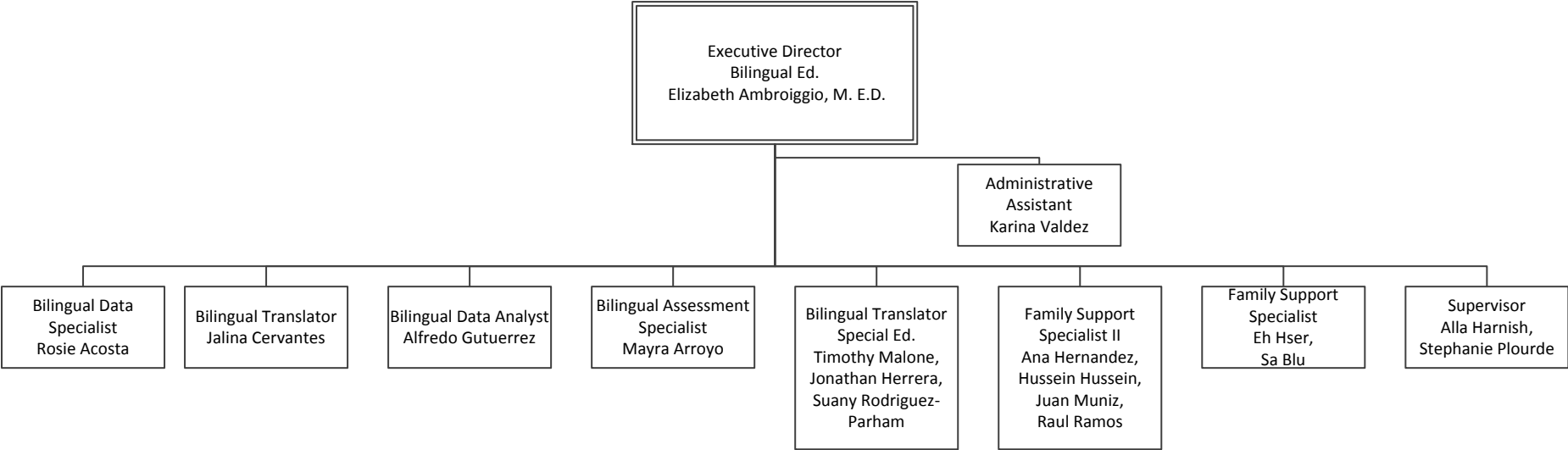
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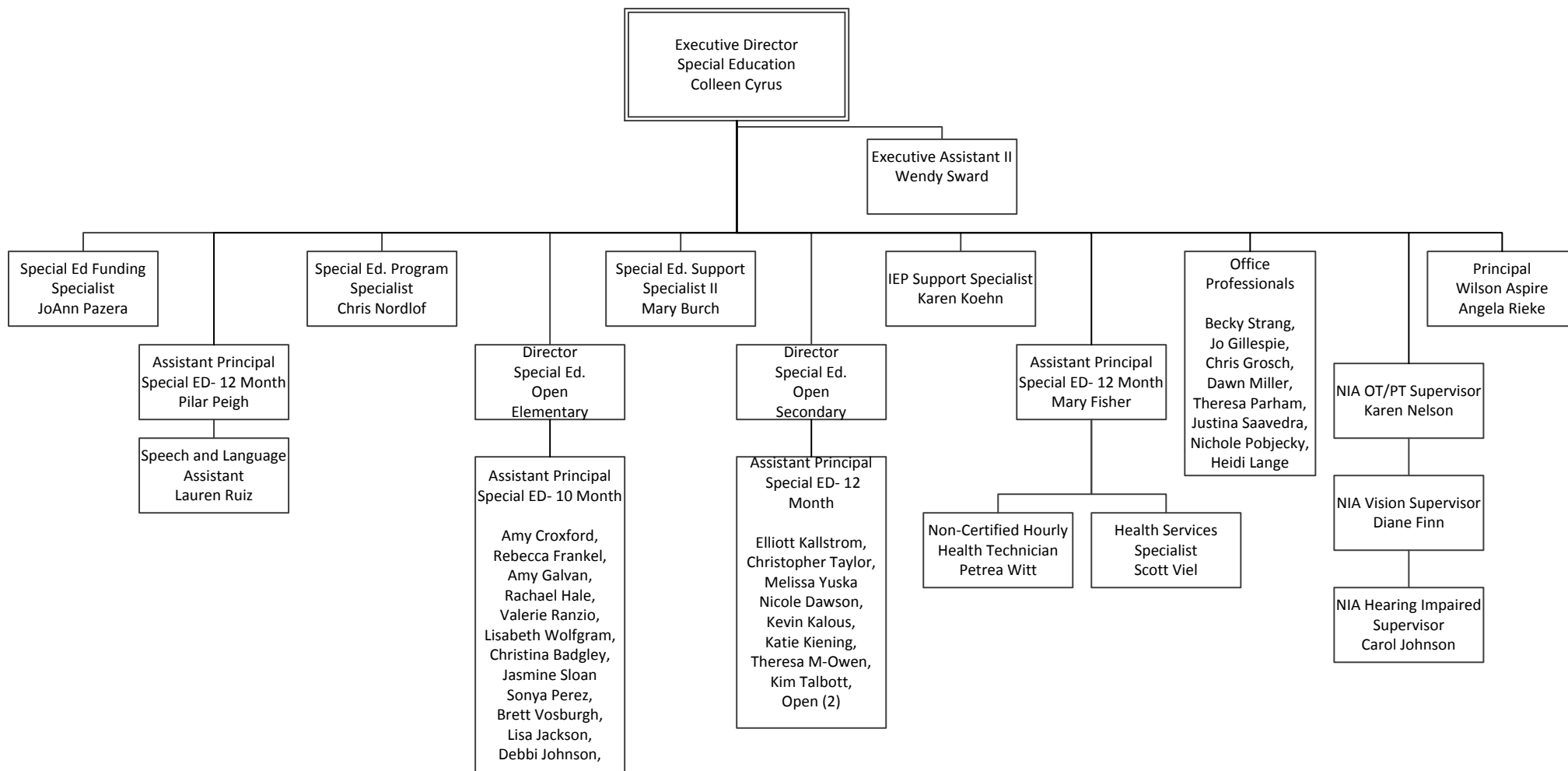


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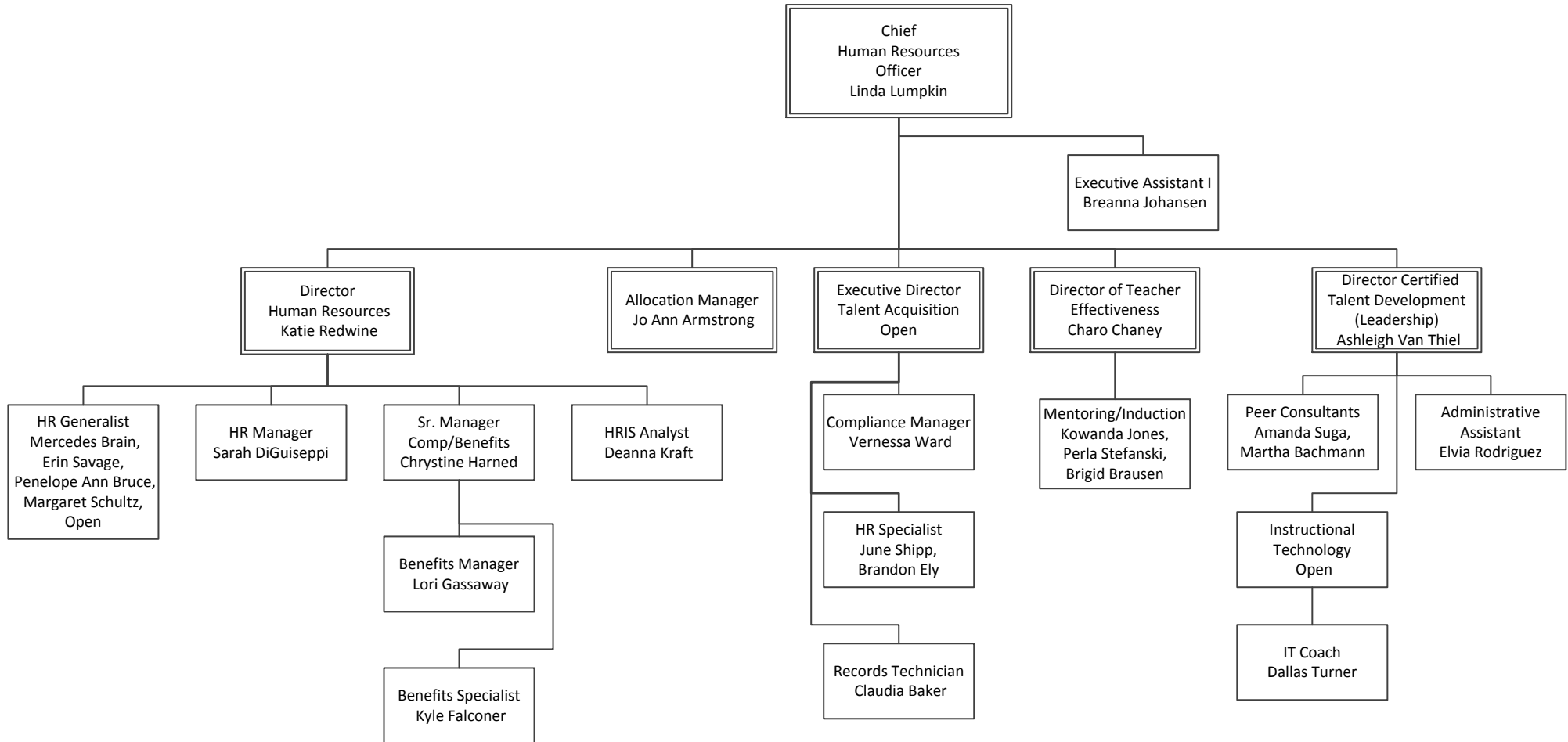
Rockford Public School District No. 205

ORGANIZATIONAL CHART

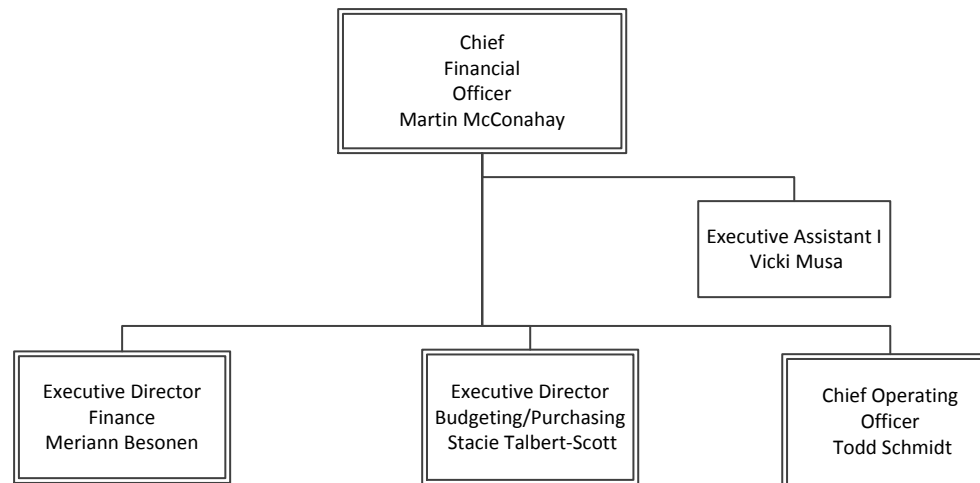


Rockford Public School District No. 205

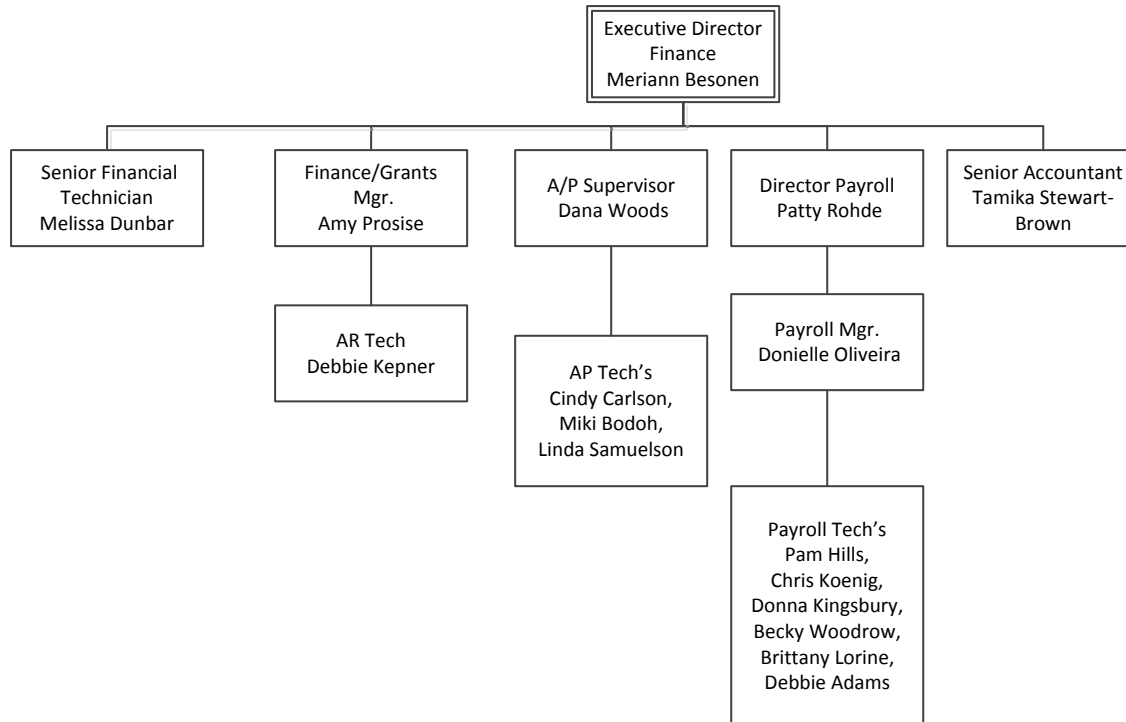
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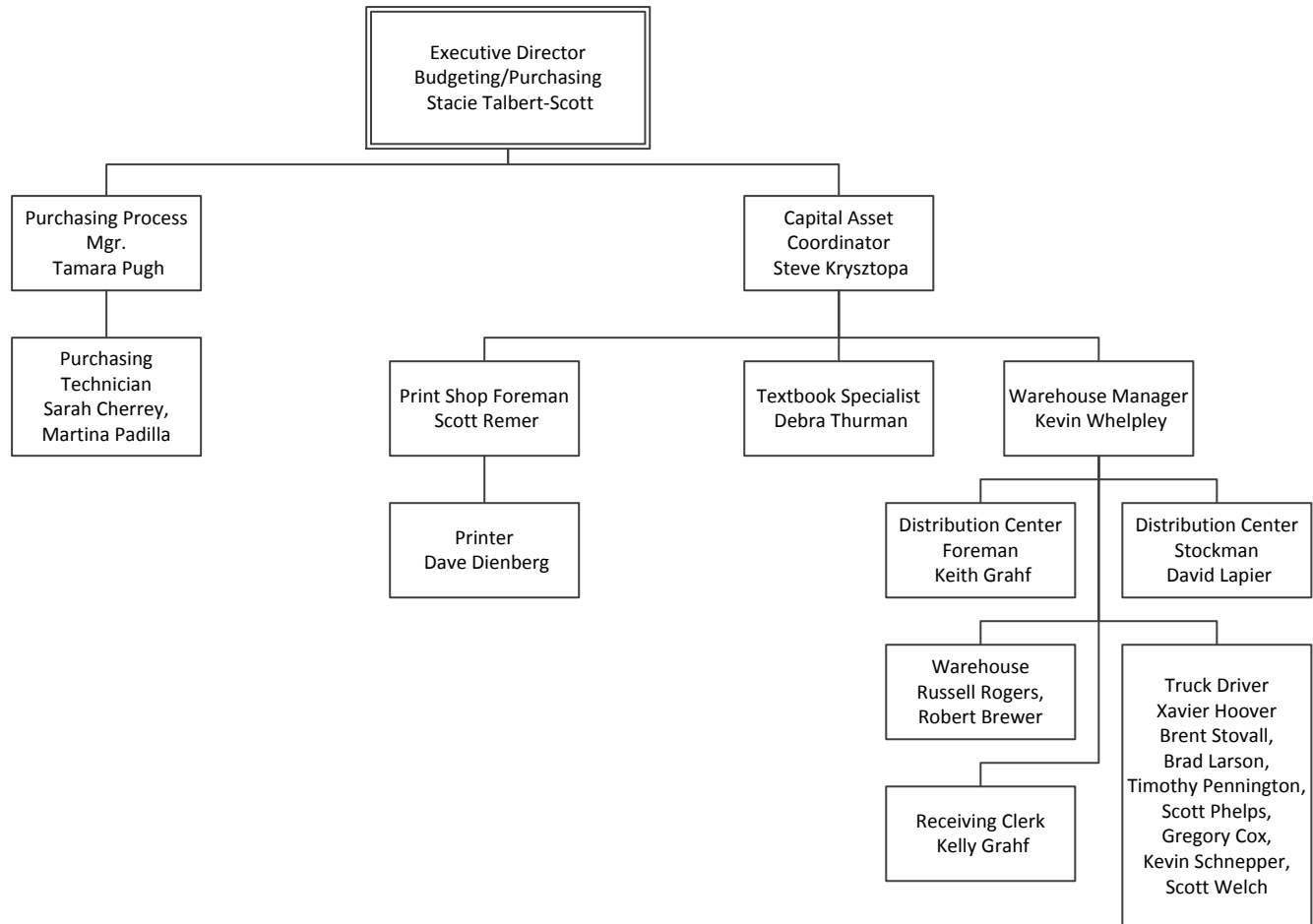
Rockford Public School District No. 205 ORGANIZATIONAL CHART



Rockford Public School District No. 205 ORGANIZATIONAL CHART

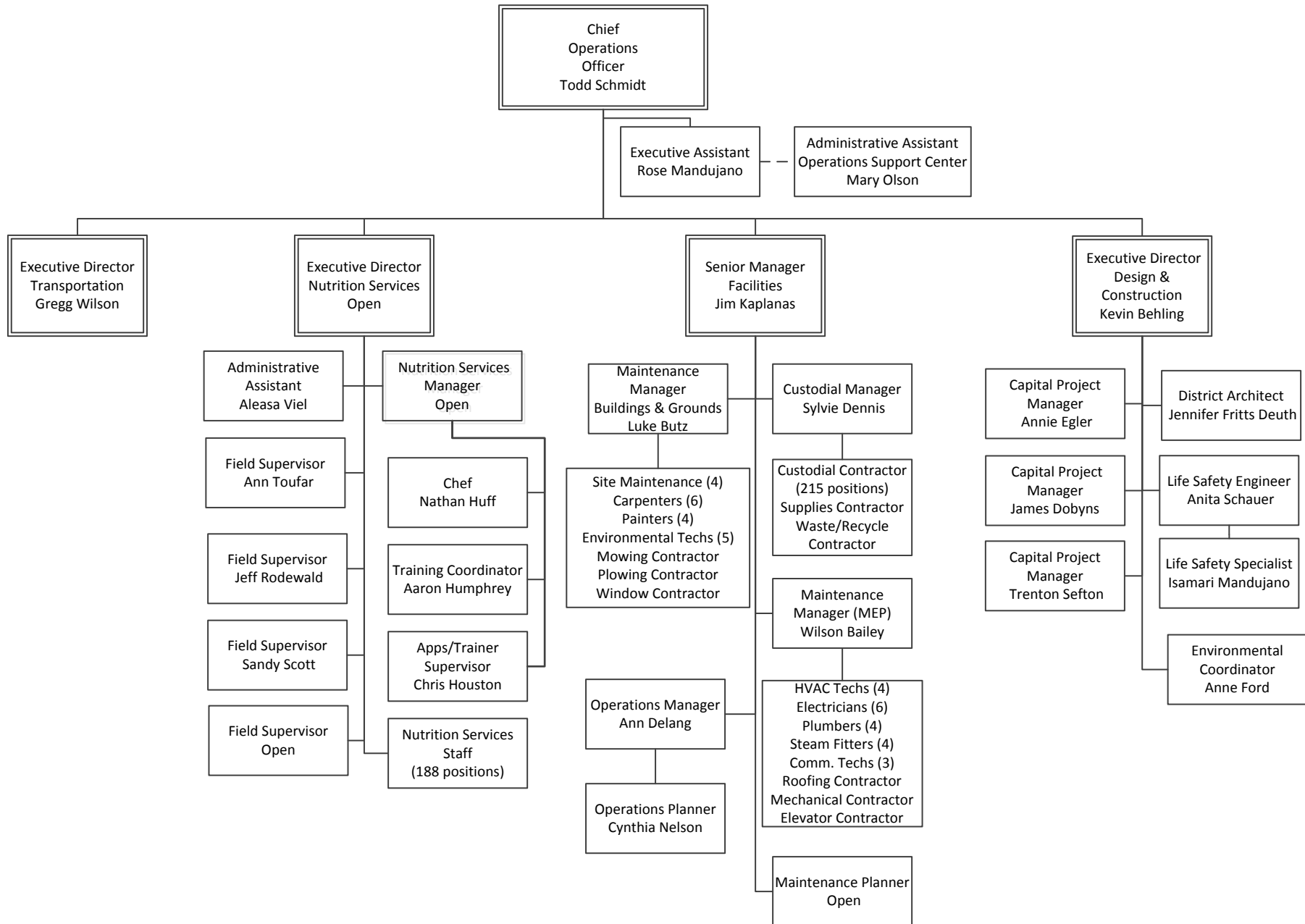


Rockford Public School District No. 205 ORGANIZATIONAL CHART



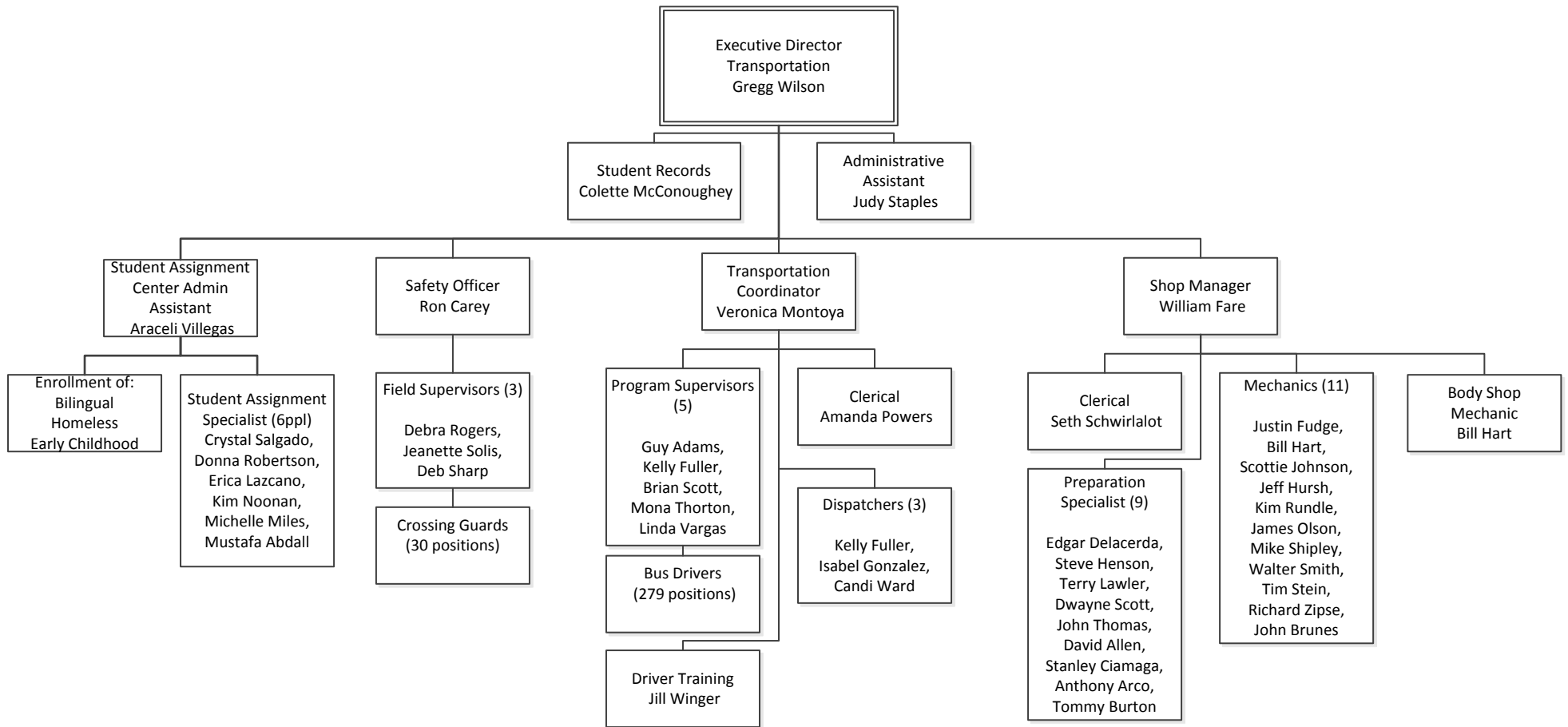
Rockford Public School District No. 205

ORGANIZATIONAL CHART



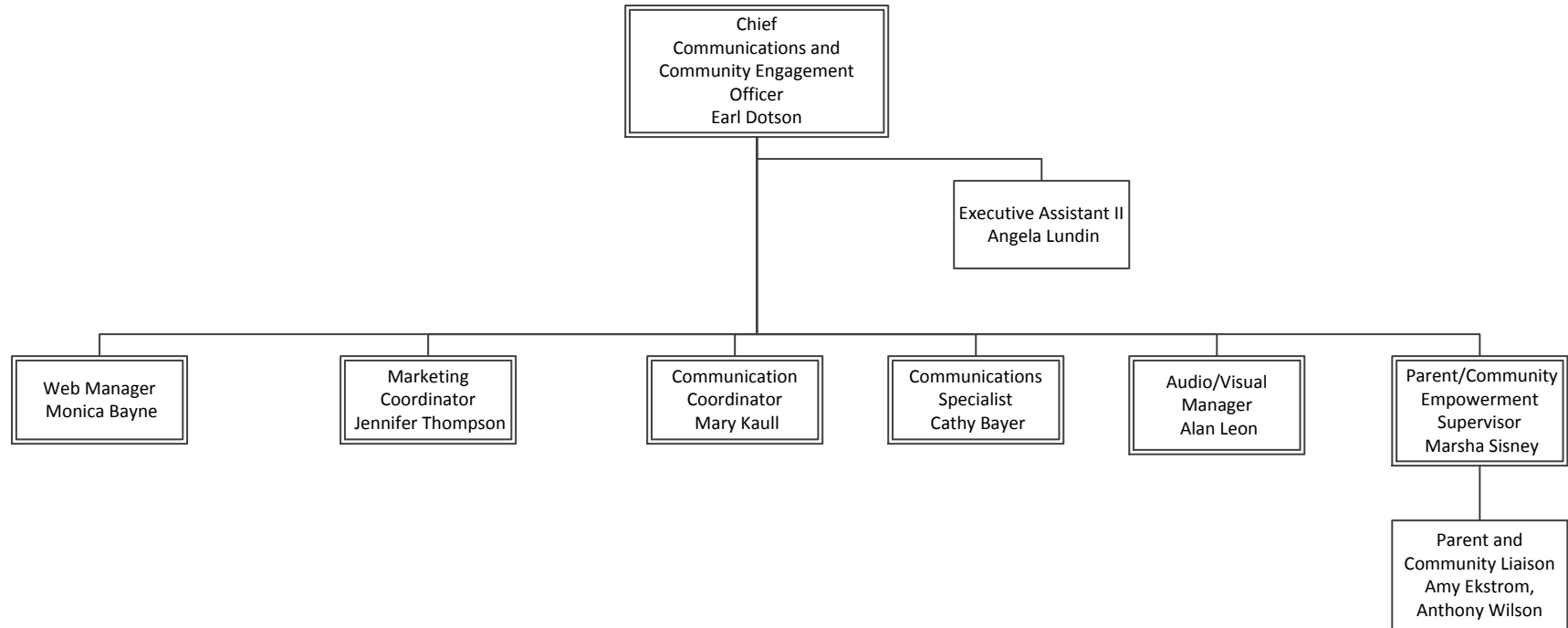
Rockford Public School District No. 205

ORGANIZATIONAL CHART

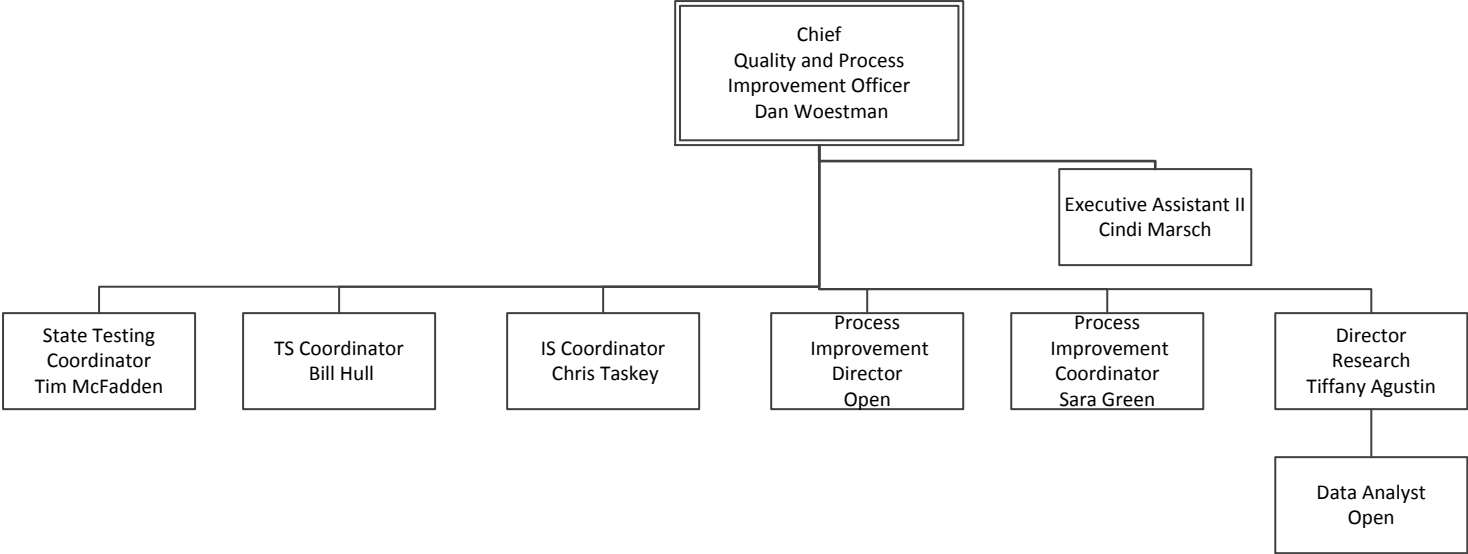


Rockford Public School District No. 205

ORGANIZATIONAL CHART

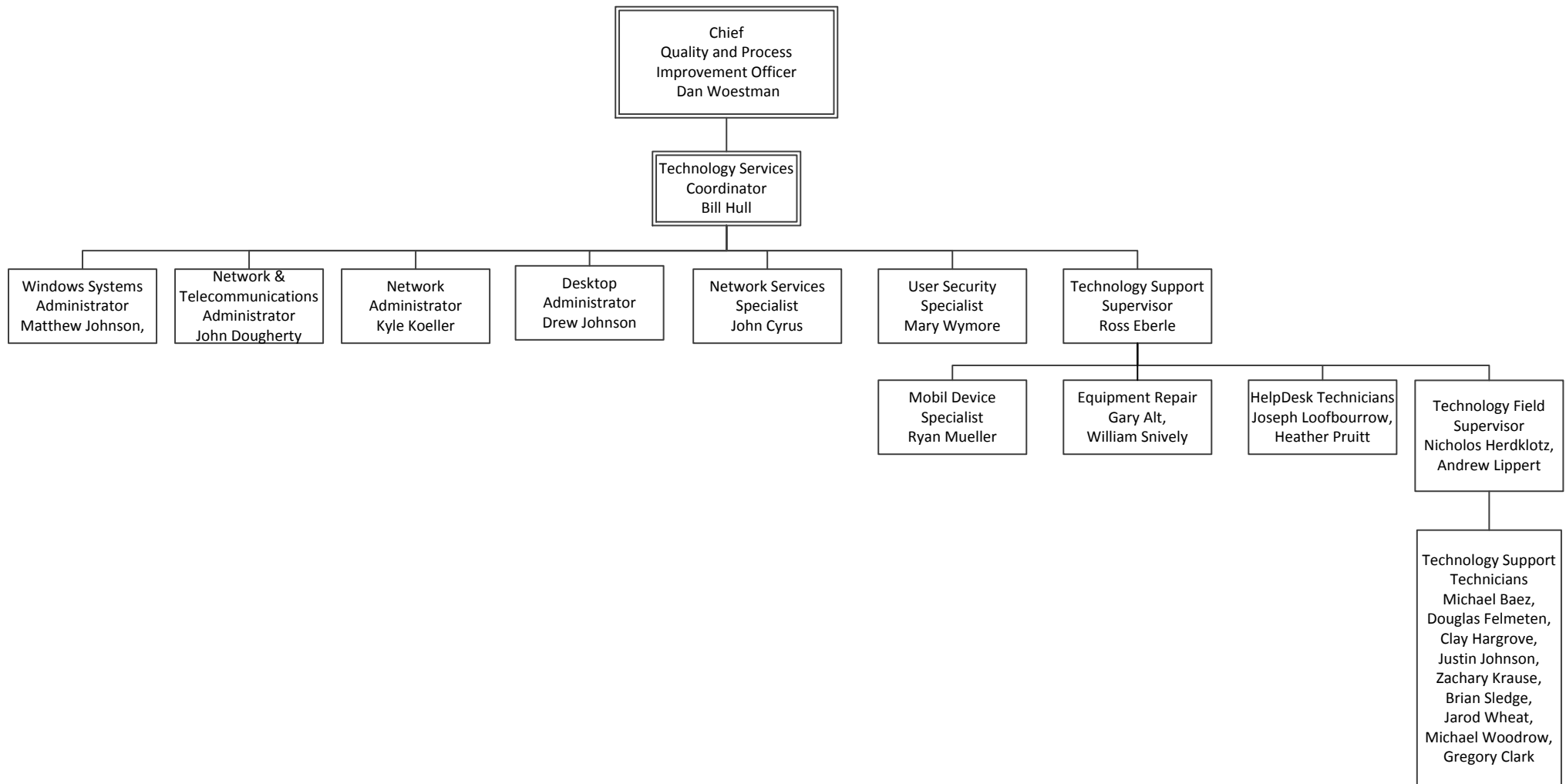


Rockford Public School District No. 205
ORGANIZATIONAL CHART

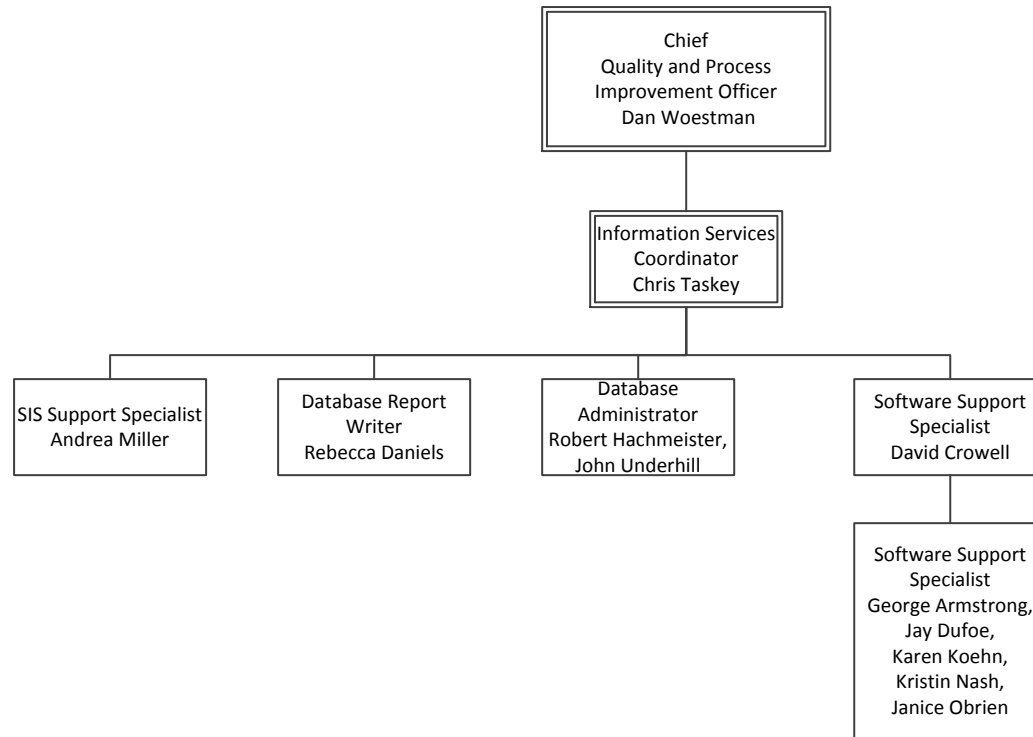


Rockford Public School District No. 205

ORGANIZATIONAL CHART



Rockford Public School District No. 205 ORGANIZATIONAL CHART



ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE LAST TEN FISCAL YEARS

| | Full-time Equivalent Employees as of June 30 | | | | | | | | | | BUDGET |
|------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | FY 2016 |
| Certified Administration | 112.00 | 128.40 | 131.30 | 140.60 | 157.18 | 156.60 | 143.00 | 141.50 | 150.00 | 163.00 | 162.00 |
| Non-Certified Administration | 23.00 | 25.00 | 25.00 | 23.00 | 33.50 | 33.00 | 31.00 | 32.00 | 44.00 | 44.00 | 45.00 |
| Certified Support | 338.30 | 339.70 | 349.20 | 342.70 | 303.10 | 315.80 | 302.60 | 314.10 | 356.90 | 355.00 | 336.00 |
| Certified Teacher | 1,637.00 | 1,704.00 | 1,746.20 | 1,730.10 | 1,730.80 | 1,700.30 | 1,560.40 | 1,647.33 | 1,742.00 | 1,699.70 | 1,696.20 |
| Non-Certified Support | 112.65 | 133.15 | 127.65 | 149.25 | 152.62 | 164.90 | 182.30 | 159.97 | 212.20 | 227.10 | 192.10 |
| Non-Certified Support - RBMA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - | 13.00 | 12.00 | 12.00 |
| Hearing Interpreters | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14.00 | 13.00 | 11.00 | 11.00 |
| Clerical | 161.00 | 163.00 | 167.00 | 165.00 | 169.00 | 167.00 | 159.50 | 142.00 | 144.00 | 142.00 | 139.50 |
| Clerical- Confidential | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.00 | 8.00 | 6.00 | 4.00 |
| Bus Driver | 230.56 | 225.76 | 225.76 | 225.76 | 255.64 | 225.76 | 225.76 | 225.76 | 231.57 | 219.12 | 219.12 |
| Paraprofessional | 555.00 | 554.33 | 532.17 | 529.17 | 524.17 | 475.67 | 488.57 | 491.57 | 612.00 | 568.50 | 578.62 |
| Hourly Support | 57.27 | 58.06 | 58.23 | 59.18 | 57.99 | 60.37 | 58.71 | 56.29 | 71.57 | 74.38 | 73.27 |
| Parent Liaison | 8.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Trades | 66.00 | 66.00 | 70.00 | 70.00 | 72.00 | 70.00 | 69.00 | 68.00 | 76.00 | 78.00 | 77.00 |
| Food Service | 120.54 | 120.65 | 119.41 | 119.52 | 124.37 | 121.17 | 117.21 | 121.15 | 122.22 | 123.63 | 124.18 |
| Facilities | 4.00 | 4.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 3,425.32 | 3,522.05 | 3,551.92 | 3,554.28 | 3,580.37 | 3,490.57 | 3,338.05 | 3,428.66 | 3,796.46 | 3,723.43 | 3,669.99 |

Source: District personnel records.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE BY FUND FY 2010 - FY 2016 BUDGET

| FY10 | | Education | Special Ed | Grants | Food Service | Ops & Maint. | Transportation | Tort | Life/ Safety | |
|--------------|--------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| Pos # | Description | Fund 10 | Fund 17 | Fund 18 | Fund 19 | Fund 20 | Fund 40 | Fund 80 | Fund 92 | TOTAL |
| | Certified | | | | | | | | | |
| 1200 | Administration | 108.90 | 14.60 | 20.38 | 10.95 | - | | 2.35 | - | 157.18 |
| | Non-Certified | | | | | | | | | |
| 1300 | Administration | 17.90 | - | 1.75 | 2.60 | 3.20 | 4.60 | 1.25 | 2.20 | 33.50 |
| 2500 | Certified Support | 76.40 | 173.10 | 53.60 | - | - | - | - | - | 303.10 |
| 2800 | Certified Teacher | 1,337.80 | 323.00 | 70.00 | - | - | - | - | - | 1,730.80 |
| | Non-Certified | | | | | | | | | |
| 4200 | Support | 51.70 | 30.57 | 46.85 | 7.75 | 1.50 | 12.00 | 1.75 | 0.50 | 152.62 |
| 5100 | Clerical | 140.15 | 2.90 | 16.00 | 2.40 | 2.40 | 4.00 | 1.15 | - | 169.00 |
| 6100 | Bus Driver | 2.49 | - | - | - | - | 253.15 | - | - | 255.64 |
| 6200 | Paraprofessional | 65.67 | 257.04 | 201.46 | - | - | - | - | - | 524.17 |
| 6225 | Hourly Support | 20.63 | - | - | 30.86 | - | 6.51 | - | - | 57.99 |
| 7100 | Trades | 4.00 | - | - | 8.00 | 33.34 | 21.00 | - | 5.66 | 72.00 |
| 8300 | Food Service | 1.88 | - | - | 122.49 | - | - | - | - | 124.37 |
| | TOTAL | 1,827.52 | 801.21 | 410.04 | 185.04 | 40.44 | 301.26 | 6.50 | 8.36 | 3,580.37 |

| FY11 | | Education | Special Ed | Grants | Food Service | Ops & Maint. | Transportation | Tort | Life/ Safety | |
|--------------|--------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| Pos # | Description | Fund 10 | Fund 17 | Fund 18 | Fund 19 | Fund 20 | Fund 40 | Fund 80 | Fund 92 | TOTAL |
| | Certified | | | | | | | | | |
| 1200 | Administration | 112.49 | 14.00 | 16.04 | 11.68 | - | - | 2.40 | - | 156.61 |
| | Non-Certified | | | | | | | | | |
| 1300 | Administration | 17.45 | - | 1.20 | 2.60 | 3.20 | 4.60 | 1.75 | 2.20 | 33.00 |
| 2500 | Certified Support | 77.60 | 173.50 | 64.70 | - | - | - | - | - | 315.80 |
| 2800 | Certified Teacher | 1,308.89 | 324.40 | 67.01 | - | - | - | - | - | 1,700.30 |
| | Non-Certified | | | | | | | | | |
| 4200 | Support | 62.80 | 31.20 | 49.15 | 7.00 | 1.50 | 12.00 | 0.75 | 0.50 | 164.90 |
| | Non-Certified | | | | | | | | | |
| 4300 | Support-RBMA | - | - | - | - | - | - | - | - | - |
| 5100 | Clerical | 138.15 | 2.90 | 16.00 | 2.40 | 2.40 | 4.00 | 1.15 | - | 167.00 |
| 6100 | Bus Driver | - | - | - | - | - | 225.76 | - | - | 225.76 |
| 6200 | Paraprofessional | 57.67 | 246.48 | 171.52 | - | - | - | - | - | 475.67 |
| 6225 | Hourly Support | 21.63 | - | - | 30.85 | - | 7.89 | - | - | 60.37 |
| 7100 | Trades | 2.00 | - | - | 8.75 | 33.59 | 21.00 | - | 4.66 | 70.00 |
| 8300 | Food Service | - | - | - | 121.17 | - | - | - | - | 121.17 |
| | TOTAL | 1,798.68 | 792.48 | 385.62 | 184.45 | 40.69 | 275.25 | 6.05 | 7.36 | 3,490.58 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE BY FUND FY 2010 - FY 2016 BUDGET

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

| FY13 | | Education | Special Ed | Grants | Food Service | Ops & Maint. | Transportation | Tort | Life/ Safety | |
|--------------|--------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| Pos # | Description | Fund 10 | Fund 17 | Fund 18 | Fund 19 | Fund 20 | Fund 40 | Fund 80 | Fund 92 | TOTAL |
| | Certified | | | | | | | | | |
| 1200 | Administration | 92.84 | 19.00 | 17.51 | 10.10 | - | - | 2.05 | - | 141.50 |
| | Non-Certified | | | | | | | | | |
| 1300 | Administration | 17.95 | - | 1.70 | 1.60 | 2.70 | 4.60 | 1.75 | 1.70 | 32.00 |
| 2500 | Certified Support | 114.60 | 139.95 | 59.55 | - | - | - | - | - | 314.10 |
| 2800 | Certified Teacher | 1,240.85 | 331.74 | 74.74 | - | - | - | - | - | 1,647.33 |
| | Non-Certified | | | | | | | | | |
| 4200 | Support | 71.95 | 35.17 | 43.10 | 7.00 | 1.50 | - | 0.75 | 0.50 | 159.97 |
| | Non-Certified | | | | | | | | | |
| 4300 | Support-RBMA | - | 1.00 | - | - | - | 13.00 | - | - | 14.00 |
| 5100 | Clerical | 113.00 | 3.00 | 16.00 | 3.00 | 3.00 | 4.00 | - | - | 142.00 |
| 5200 | Clerical- Conf | 12.85 | - | - | 0.40 | 0.40 | 0.20 | 0.95 | 0.20 | 15.00 |
| 6100 | Bus Driver | - | - | - | - | - | 225.76 | - | - | 225.76 |
| 6200 | Paraprofessional | 61.57 | 273.92 | 156.08 | - | - | - | - | - | 491.57 |
| 6225 | Hourly Support | 20.23 | - | - | 28.86 | - | 7.20 | - | - | 56.29 |
| 7100 | Trades | 2.00 | - | - | 8.75 | 32.59 | 20.00 | - | 4.66 | 68.00 |
| 8300 | Food Service | 0.11 | - | - | 121.04 | - | - | - | - | 121.15 |
| | TOTAL | 1,747.94 | 803.78 | 368.67 | 180.75 | 40.19 | 274.76 | 5.50 | 7.06 | 3,428.66 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE BY FUND FY 2010 - FY 2016 BUDGET

| FY14 | | Education | Special Ed | Grants | Food Service | Ops & Maint. | Transportation | Tort | Life/ Safety | |
|--------------|-------------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| Pos # | Description | Fund 10 | Fund 17 | Fund 18 | Fund 19 | Fund 20 | Fund 40 | Fund 80 | Fund 92 | TOTAL |
| | Certified | | | | | | | | | |
| 1200 | Administration | 103.19 | 18.91 | 15.60 | 10.20 | - | - | 2.10 | - | 150.00 |
| | Non-Certified | | | | | | | | | |
| 1300 | Administration | 24.40 | - | 2.50 | 1.60 | 8.70 | 3.60 | 2.50 | 0.70 | 44.00 |
| 2500 | Certified Support | 148.80 | 150.75 | 57.35 | - | - | - | - | - | 356.90 |
| 2800 | Certified Teacher | 1,333.74 | 318.70 | 89.56 | - | - | - | - | - | 1,742.00 |
| | Non-Certified | | | | | | | | | |
| 4200 | Support | 128.85 | 21.00 | 51.80 | 5.20 | 1.70 | 1.20 | 0.75 | 1.70 | 212.20 |
| | Non-Certified | | | | | | | | | |
| 4300 | Support-RBMA Hearing | - | - | - | - | - | 13.00 | - | - | 13.00 |
| 4400 | Interpreters | - | 13.00 | - | - | - | - | - | - | 13.00 |
| 5100 | Clerical | 117.00 | 3.00 | 15.00 | 2.00 | 3.00 | 4.00 | - | - | 144.00 |
| 5200 | Clerical- Conf | 8.00 | - | - | - | - | - | - | - | 8.00 |
| 6100 | Bus Driver | - | - | - | - | - | 231.57 | - | - | 231.57 |
| 6200 | Paraprofessional | 108.50 | 376.66 | 126.84 | - | - | - | - | - | 612.00 |
| 6225 | Hourly Support | 24.53 | - | - | 39.15 | - | 7.89 | - | - | 71.57 |
| 7100 | Trades | 3.00 | - | - | 8.00 | 40.34 | 21.00 | - | 3.66 | 76.00 |
| 8300 | Food Service | 0.88 | - | - | 121.34 | - | - | - | - | 122.22 |
| | TOTAL | 2,000.89 | 902.02 | 358.65 | 187.49 | 53.74 | 282.26 | 5.35 | 6.06 | 3,796.46 |

| FY15 | | 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 92 | TOTAL |
| | Certified | | | | | | | | | | |
| 1200 | Administration | 105.83 | 18.75 | 26.00 | 10.33 | - | - | - | 2.10 | - | 163.01 |
| | Non-Certified | | | | | | | | | | |
| 1300 | Administration | 25.20 | 0.20 | 2.50 | 1.60 | 8.70 | 2.60 | - | 2.50 | 0.70 | 44.00 |
| 2500 | Certified Support | 140.40 | 155.90 | 58.70 | - | - | - | - | - | - | 355.00 |
| 2800 | Certified Teacher | 1,318.79 | 293.70 | 87.21 | - | - | - | - | - | - | 1,699.70 |
| | Non-Certified | | | | | | | | | | |
| 4200 | Support | 133.95 | 26.90 | 52.70 | 8.20 | 2.20 | 1.20 | - | 0.75 | 1.20 | 227.10 |
| | Non-Certified | | | | | | | | | | |
| 4300 | Support-RBMA Hearing | - | - | - | - | - | 12.00 | - | - | - | 12.00 |
| 4400 | Interpreters | - | 11.00 | - | - | - | - | - | - | - | 11.00 |
| 5100 | Clerical | 115.50 | 3.00 | 14.50 | 2.00 | 3.00 | 4.00 | - | - | - | 142.00 |
| 5200 | Clerical- Conf | 5.40 | - | - | 0.20 | 0.20 | - | - | 0.20 | - | 6.00 |
| 6100 | Bus Driver | - | - | - | - | - | 219.12 | - | - | - | 219.12 |
| 6200 | Paraprofessional | 108.00 | 303.85 | 156.65 | - | - | - | - | - | - | 568.50 |
| 6225 | Hourly Support | 26.53 | - | - | 39.96 | - | 7.89 | - | - | - | 74.38 |
| 7100 | Trades | 2.00 | - | - | 7.25 | 47.75 | 21.00 | - | - | - | 78.00 |
| 8300 | Food Service | - | - | - | 123.63 | - | - | - | - | - | 123.63 |
| | TOTAL | 1,981.60 | 813.30 | 398.26 | 193.17 | 61.85 | 267.81 | - | 5.55 | 1.90 | 3,723.44 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE BY FUND FY 2010 - FY 2016 BUDGET

| 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 92 | TOTAL |
| | Certified | | | | | | | | | | |
| 1200 | Administration | 111.80 | 28.20 | 8.30 | 0.50 | - | 11.05 | - | 2.15 | - | 162.00 |
| | Non-Certified | | | | | | | | | | |
| 1300 | 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 |
| | Non-Certified | | | | | | | | | | |
| 4200 | Support | 98.50 | 13.01 | 66.79 | 6.45 | 3.20 | 1.20 | - | 0.75 | 2.20 | 192.10 |
| | Non-Certified | | | | | | | | | | |
| 4300 | Support-RBMA Hearing | - | - | - | - | - | 12.00 | - | - | - | 12.00 |
| 4400 | 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 | 56.98 | 279.86 | 3.81 | 5.60 | 3.21 | 3,669.99 |

Source: District personnel records.

Rockford Public Schools #205 | 2015-2016 ACADEMIC CALENDAR

20 & 21 Teacher Institute
24 First Day of School

| AUGUST 2015 | | | | | | |
|-------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

| FEBRUARY 2016 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | | | | | |

5 No School- School Improvement Day
15 No School- Presidents' Day
25 End of The Trimester (Elementary)

7 No School- Labor Day
28 No School- School Improvement Day

| SEPTEMBER 2015 | | | | | | |
|----------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

| MARCH 2016 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

7* *No School- Pulaski Day
*(Emergency Day Make-up)
18 End of Quarter (Secondary)
25 No School- P/T Conference Day
28-31 Spring Break

12 No School- Columbus Day
23 End of Quarter (Secondary)

| OCTOBER 2015 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

| APRIL 2016 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

1 Spring Break

11 No School- Veterans Day
13 End of Trimester (Elementary)
25 No School- P/T Conference Day
26-27 No School- Fall Break

| NOVEMBER 2015 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

| MAY 2016 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

27 Last Day of School
30 Memorial Day
31 Teacher Institute

18 End of Quarter (Secondary)
21-31 Winter Break

| DECEMBER 2015 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

| June 2016 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | *1 | *2 | *3 | 4 |
| 5 | *6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | | |

1-6* *Emergency Days

| Elem Trimesters | |
|-----------------|-----|
| 1st | 56 |
| 2nd | 57 |
| 3rd | 59 |
| Total | 172 |

1-3 Winter Break
11 No School- Teacher Institute
18 No School- M.L. King Day

| JANUARY 2016 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| KEY | |
|-------------------------------------|--|
| Holiday Break- No School | |
| Professional Development- No School | |
| P/T Conferences- No School | |
| End of Grading Period | |
| *Emergency Days | |

| HS/MS Quarters | |
|----------------|-----|
| 1st | 42 |
| 2nd | 36 |
| 3rd | 50 |
| 4th | 44 |
| Total | 172 |

Enrollment Projections Elementary from 2015/16 through 2019/20

| School | Current Capacity | Student Location | Past School Enrollment | | | | Projections Based on Residence | | | | |
|--------------------------------------|------------------|------------------|------------------------|---------|---------|---------|--------------------------------|---------|---------|---------|---------|
| | | | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
| Beyer ES | 521 | Reside/Attend | 109 | 121 | 166 | 184 | | | | | |
| K to 5th | | Reside | 475 | 436 | 452 | 436 | 439 | 441 | 439 | 460 | 467 |
| Closes 2017/18 - Future EC | | Attend | 220 | 216 | 247 | 265 | | | | | |
| Bloom ES | 516 | Reside/Attend | 161 | 206 | 211 | 241 | | | | | |
| K to 5th | | Reside | 335 | 386 | 365 | 395 | 411 | 420 | 439 | 444 | 450 |
| Mandolinguist | | Attend | 444 | 381 | 329 | 315 | | | | | |
| Brookview ES | 516 | Reside/Attend | 299 | 354 | 372 | 382 | | | | | |
| K to 5th | | Reside | 537 | 586 | 594 | 562 | 545 | 531 | 510 | 495 | 486 |
| Mandolinguist | | Attend | 476 | 472 | 461 | 434 | | | | | |
| Carlson ES | 516 | Reside/Attend | 236 | 273 | 269 | 301 | | | | | |
| PreK to 5th | | Reside | 454 | 455 | 432 | 434 | 422 | 417 | 406 | 425 | 425 |
| Mandolinguist | | Attend | 357 | 371 | 345 | 365 | | | | | |
| Cherry Valley ES | 205 | Reside/Attend | 160 | 157 | 153 | 162 | | | | | |
| 3rd to 5th | | Reside | 258 | 270 | 256 | 243 | 225 | 240 | 248 | 261 | 266 |
| Mandolinguist | | Attend | 229 | 215 | 199 | 193 | | | | | |
| Conklin ES | 499 | Reside/Attend | 165 | 228 | 263 | 302 | | | | | |
| K to 5th | | Reside | 452 | 506 | 498 | 524 | 534 | 547 | 578 | 578 | 579 |
| Bilingual Strand 90% | | Attend | 399 | 392 | 407 | 402 | | | | | |
| Ellis ES | 654 | Reside/Attend | 219 | 278 | 314 | 319 | | | | | |
| K to 5th | | Reside | 661 | 626 | 618 | 561 | 556 | 556 | 549 | 551 | 550 |
| Bilingual Strand 90% | | Attend | 430 | 463 | 442 | 448 | | | | | |
| Froberg ES | 516 | Reside/Attend | 283 | 354 | 383 | 389 | | | | | |
| K to 5th | | Reside | 532 | 563 | 554 | 566 | 568 | 572 | 594 | 593 | 612 |
| Mandolinguist | | Attend | 414 | 434 | 452 | 451 | | | | | |
| Gregory ES | 499 | Reside/Attend | 163 | 183 | 200 | 209 | | | | | |
| K to 5th | | Reside | 340 | 375 | 348 | 367 | 363 | 370 | 358 | 347 | 336 |
| Bilingual Strand 90% | | Attend | 328 | 343 | 324 | 327 | | | | | |
| Hillman ES | 634 | Reside/Attend | 135 | 181 | 210 | 208 | | | | | |
| PreK to 5th | | Reside | 580 | 556 | 549 | 508 | 513 | 514 | 502 | 504 | 505 |
| Bilingual Strand 90% | | Attend | 413 | 457 | 481 | 522 | | | | | |
| Johnson ES | 516 | Reside/Attend | 226 | 313 | 363 | 386 | | | | | |
| K to 5th | | Reside | 489 | 547 | 580 | 558 | 607 | 625 | 628 | 623 | 604 |
| Mandolinguist | | Attend | 325 | 425 | 469 | 468 | | | | | |
| King ES | 499 | Reside/Attend | 103 | 156 | 191 | 247 | | | | | |
| K to 5th | | Reside | 501 | 514 | 479 | 497 | 498 | 486 | 494 | 491 | 498 |
| Moves to Wash + Bilingual Strand 90% | | Attend | 289 | 257 | 262 | 301 | | | | | |
| Kishwaukee ES | 453 | Reside/Attend | 123 | 151 | 140 | 159 | | | | | |
| K to 5th | | Reside | 448 | 380 | 341 | 358 | 342 | 327 | 333 | 337 | 347 |
| Closes 2018/19 | | Attend | 346 | 328 | 275 | 266 | | | | | |
| Lathrop ES | 499 | Reside/Attend | 83 | 113 | 142 | 160 | | | | | |
| K to 5th | | Reside | 238 | 225 | 223 | 247 | 244 | 248 | 247 | 245 | 238 |
| Bilingual Strand 90% | | Attend | 383 | 406 | 413 | 395 | | | | | |
| Lewis Lemon ES | 516 | Reside/Attend | 144 | 223 | 283 | 309 | | | | | |
| PreK to 5th | | Reside | 600 | 643 | 613 | 591 | 588 | 586 | 594 | 592 | 587 |
| Mandolinguist | | Attend | 314 | 385 | 420 | 420 | | | | | |
| Marsh ES | 472 | Reside/Attend | 46 | 56 | 65 | 63 | | | | | |
| K to 5th | | Reside | 99 | 109 | 103 | 97 | 93 | 94 | 89 | 86 | 81 |
| Becomes Montessori | | Attend | 520 | 409 | 379 | 353 | | | | | |
| McIntosh ES | 516 | Reside/Attend | 155 | 237 | 249 | 319 | | | | | |
| PreK to 5th | | Reside | 470 | 474 | 462 | 481 | 505 | 526 | 540 | 549 | 547 |
| Mandolinguist | | Attend | 339 | 362 | 353 | 393 | | | | | |
| Nashold ES | 498 | Reside/Attend | 173 | 204 | 199 | 226 | | | | | |
| 3rd to 5th | | Reside | 421 | 416 | 401 | 392 | 381 | 388 | 390 | 394 | 382 |
| Becomes EC | | Attend | 413 | 401 | 365 | 336 | | | | | |
| Nelson ES | 674 | Reside/Attend | 154 | 219 | 286 | 261 | | | | | |
| K to 5th | | Reside | 473 | 450 | 435 | 446 | 460 | 455 | 471 | 483 | 484 |
| Closes | | Attend | 481 | 513 | 480 | 450 | | | | | |
| Riverdahl ES | 671 | Reside/Attend | 224 | 294 | 338 | 313 | | | | | |
| PreK to 2nd | | Reside | 412 | 414 | 429 | 416 | 417 | 404 | 410 | 411 | 410 |
| Becomes K-5 Bilingual Strand 90% | | Attend | 404 | 424 | 448 | 455 | | | | | |
| Rolling Green ES | 516 | Reside/Attend | 252 | 307 | 357 | 381 | | | | | |
| PreK to 5th | | Reside | 504 | 531 | 542 | 585 | 600 | 604 | 614 | 603 | 583 |
| Mandolinguist | | Attend | 476 | 473 | 494 | 530 | | | | | |
| Spring Creek ES | 516 | Reside/Attend | 140 | 183 | 191 | 236 | | | | | |
| K to 5th | | Reside | 343 | 363 | 339 | 354 | 344 | 330 | 331 | 325 | 315 |
| Mandolinguist | | Attend | 480 | 430 | 389 | 393 | | | | | |
| Thompson ES | 467 | Reside/Attend | 174 | 193 | 194 | 220 | | | | | |
| K to 5th | | Reside | 380 | 359 | 357 | 374 | 372 | 369 | 367 | 352 | 346 |
| Closes 2018/19 | | Attend | 319 | 328 | 301 | 293 | | | | | |
| Walker ES | 539 | Reside/Attend | 194 | 251 | 296 | 339 | | | | | |
| K to 5th | | Reside | 583 | 590 | 563 | 582 | 587 | 588 | 602 | 610 | 598 |
| Closes 2018/17 | | Attend | 444 | 420 | 421 | 451 | | | | | |

Source: RSP & Associates, LLC

Over School Capacity

Enrollment Projections Elementary from 2015/16 through 2019/20 cont.

| School | Current Capacity | Student Location | Past School Enrollment | | | | Projections Based on Residence | | | | |
|----------------------------|------------------|------------------|------------------------|---------|---------|---------|--------------------------------|---------|---------|---------|---------|
| | | | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
| Welsh ES | 538 | Reside/Attend | 171 | 221 | 239 | 265 | | | | | |
| K to 5th | | Reside | 418 | 428 | 460 | 485 | 488 | 480 | 471 | 468 | 455 |
| Monolingual | | Attend | 324 | 330 | 323 | 308 | | | | | |
| West View ES | 516 | Reside/Attend | 144 | 179 | 190 | 223 | | | | | |
| PreK to 5th | | Reside | 342 | 337 | 327 | 334 | 344 | 349 | 349 | 354 | 338 |
| Monolingual | | Attend | 311 | 309 | 288 | 293 | | | | | |
| White Swan ES | 528 | Reside/Attend | 167 | 178 | 195 | 195 | | | | | |
| PreK to 2nd | | Reside | 243 | 233 | 243 | 251 | 263 | 268 | 271 | 276 | 274 |
| Closes 2018/19 | | Attend | 211 | 201 | 202 | 196 | | | | | |
| Whitehead ES | 654 | Reside/Attend | 133 | 206 | 264 | 271 | | | | | |
| K to 5th | | Reside | 439 | 462 | 477 | 486 | 480 | 495 | 492 | 477 | 474 |
| Bilingual Strand 90% | | Attend | 341 | 347 | 355 | 345 | | | | | |
| Barbour Language Academy | 688 | Reside/Attend | 0 | 0 | 0 | 1 | | | | | |
| K to 5th | | Reside | 0 | 0 | 0 | 1 | 1 | 2 | 2 | 3 | 3 |
| Dual Language | | Attend | 451 | 473 | 479 | 524 | | | | | |
| Haskell Year-Round Academy | 344 | Reside/Attend | 1 | 1 | 0 | 0 | | | | | |
| K to 5th | | Reside | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Monolingual | | Attend | 263 | 254 | 235 | 258 | | | | | |
| Montessori School | 512 | Reside/Attend | 0 | 0 | 0 | 0 | | | | | |
| PreK to 5th | | Reside | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Moves to Marsh | | Attend | 261 | 206 | 229 | 251 | | | | | |
| Thurgood Marshall School | 0 | Reside/Attend | 0 | 0 | 0 | 1 | | | | | |
| 4th to 5th | | Reside | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| Gifted 4th to 8th | | Attend | 0 | 80 | 83 | 82 | | | | | |
| Washington ES | 731 | Reside/Attend | 1 | 0 | 1 | 3 | | | | | |
| 1st to 5th | | Reside | 1 | 0 | 1 | 3 | 2 | 2 | 2 | 1 | 0 |
| Becomes new King | | Attend | 423 | 492 | 500 | 514 | | | | | |

Source: RSP & Associates, LLC

 Over School Capacity

Note 1: Student Projections are based on the residence of the student.

Note 2: The Enrollment Model is based on a Head count of students by Planning Area at each facility

Note 3: Transfers between Facilities are not factored into the Projections

Note 4: The Enrollment Model assumes ES(K-5) MS(6-8), and HS (9-12) (Two new ES planned to open other schools close or are repurposed)

Note 5: Students shown as Reside or Reside/Attend in Alternative schools based on student being unmatched or Out of District

Note 6: Reside is based on student residence, Attend is the facility which the student actually attends

Projections are based upon where a student resides. As alternative schools don't utilize boundaries and are dependent on student choice or assignment, neither reside values nor projections were provided for alternative schools. The insignificant values provided with some of the alternative facilities are a result of the geocoding process.

Enrollment Projections MS, HS and District Totals from 2015/16 through 2019/20

| School | Current Capacity | Student Location | Past School Enrollment | | | | Projections Based on Residence | | | | |
|--|------------------|------------------|------------------------|---------|---------|---------|--------------------------------|---------|---------|---------|---------|
| | | | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
| Eisenhower MS 6th to 8th | 1,260 | Reside/Attend | 594 | 573 | 587 | 548 | | | | | |
| | | Reside | 761 | 750 | 788 | 742 | 770 | 721 | 724 | 700 | 683 |
| | | Attend | 862 | 862 | 833 | 760 | | | | | |
| Flinn MS 6th to 8th | 1,290 | Reside/Attend | 878 | 921 | 945 | 950 | | | | | |
| | | Reside | 1,236 | 1,243 | 1,211 | 1,207 | 1,215 | 1,168 | 1,191 | 1,234 | 1,304 |
| | | Attend | 888 | 1,012 | 1,050 | 1,012 | | | | | |
| Kennedy MS 6th to 8th | 1,090 | Reside/Attend | 530 | 576 | 594 | 512 | | | | | |
| | | Reside | 892 | 846 | 834 | 727 | 707 | 661 | 666 | 667 | 692 |
| | | Attend | 723 | 704 | 663 | 567 | | | | | |
| Lincoln MS 6th to 8th | 1,080 | Reside/Attend | 548 | 600 | 557 | 568 | | | | | |
| | | Reside | 864 | 855 | 800 | 783 | 772 | 808 | 788 | 801 | 807 |
| | | Attend | 719 | 745 | 696 | 688 | | | | | |
| Rockford Environmental Science Academy 6th to 8th | 1,396 | Reside/Attend | 885 | 893 | 950 | 936 | | | | | |
| | | Reside | 1,350 | 1,329 | 1,338 | 1,245 | 1,218 | 1,196 | 1,155 | 1,164 | 1,147 |
| | | Attend | 1,141 | 1,112 | 1,037 | 1,012 | | | | | |
| West MS 6th to 8th | 1,846 | Reside/Attend | 451 | 548 | 602 | 647 | | | | | |
| | | Reside | 945 | 852 | 844 | 854 | 872 | 856 | 844 | 871 | 932 |
| | | Attend | 669 | 780 | 849 | 881 | | | | | |
| Barbour Language Academy 6th to 8th | 150 | Reside/Attend | 0 | 0 | 0 | 0 | | | | | |
| | | Reside | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Attend | 191 | 184 | 171 | 162 | | | | | |
| Auburn HS 9th to 12th | 2,100 | Reside/Attend | 1,173 | 1,219 | 1,215 | 1,299 | | | | | |
| | | Reside | 1,623 | 1,607 | 1,594 | 1,603 | 1,574 | 1,589 | 1,569 | 1,478 | 1,450 |
| | | Attend | 1,815 | 1,838 | 1,836 | 1,918 | | | | | |
| East HS 9th to 12th | 2,040 | Reside/Attend | 1,360 | 1,543 | 1,637 | 1,699 | | | | | |
| | | Reside | 2,125 | 2,144 | 2,190 | 2,220 | 2,365 | 2,411 | 2,474 | 2,448 | 2,468 |
| | | Attend | 1,507 | 1,750 | 1,879 | 1,937 | | | | | |
| Guilford HS 9th to 12th | 2,160 | Reside/Attend | 1,298 | 1,341 | 1,359 | 1,404 | | | | | |
| | | Reside | 1,686 | 1,751 | 1,773 | 1,828 | 1,742 | 1,774 | 1,771 | 1,721 | 1,796 |
| | | Attend | 1,946 | 1,756 | 1,744 | 1,697 | | | | | |
| Jefferson HS 9th to 12th | 2,258 | Reside/Attend | 1,411 | 1,518 | 1,564 | 1,571 | | | | | |
| | | Reside | 1,942 | 2,054 | 2,063 | 2,052 | 2,080 | 2,026 | 2,004 | 1,896 | 1,871 |
| | | Attend | 1,724 | 1,764 | 1,767 | 1,740 | | | | | |
| Roosevelt Alternative HS 9th to 12th | 700 | Reside/Attend | 6 | 5 | 2 | 1 | | | | | |
| | | Reside | 6 | 5 | 2 | 1 | 1 | 1 | 2 | 2 | 3 |
| | | Attend | 353 | 379 | 368 | 382 | | | | | |
| Wilson Aspire HS 9th to 12th | 48 | Reside/Attend | 2 | 1 | 2 | 2 | | | | | |
| | | Reside | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| | | Attend | 40 | 38 | 40 | 36 | | | | | |
| ELEMENTARY TOTAL K to 5th | 16,727 | Reside/Attend | 4,734 | 6,050 | 6,676 | 7,275 | | | | | |
| | | Reside | 11,868 | 12,009 | 11,850 | 11,977 | 11,994 | 12,034 | 12,141 | 12,143 | 12,040 |
| | | Attend | 11,868 | 12,009 | 11,850 | 11,977 | | | | | |
| MIDDLE TOTAL 6th to 8th | 8,822 | Reside/Attend | 3,984 | 4,211 | 4,235 | 4,162 | | | | | |
| | | Reside | 6,048 | 5,875 | 5,815 | 5,558 | 5,556 | 5,413 | 5,369 | 5,439 | 5,578 |
| | | Attend | 6,047 | 5,870 | 5,804 | 5,554 | | | | | |
| HIGH TOTAL 9th to 12th | 9,304 | Reside/Attend | 5,250 | 5,627 | 5,779 | 5,976 | | | | | |
| | | Reside | 7,384 | 7,522 | 7,624 | 7,706 | 7,764 | 7,803 | 7,821 | 7,548 | 7,590 |
| | | Attend | 7,385 | 7,527 | 7,635 | 7,710 | | | | | |
| DISTRICT TOTALS K to 12th | 34,953 | Reside/Attend | 13,968 | 15,888 | 16,690 | 17,413 | | | | | |
| | | Reside | 25,300 | 25,406 | 25,289 | 25,241 | 25,334 | 25,250 | 25,331 | 25,128 | 25,208 |
| | | Attend | 25,300 | 25,406 | 25,289 | 25,241 | | | | | |

Source: RSP & Associates, LLC - April 2015

 Over School Capacity

Note 1: Student Projections are based on the residence of the student.

Note 2: The Enrollment Model is based on a Head count of students by Planning Area at each facility.

Note 3: Transfers between Facilities are not factored into the Projections.

Note 4: The Enrollment Model assumes ES(K-5) MS(6-8), and HS (9-12) (Two new ES planned to open other schools close or are repurposed).

Note 5: Students shown as Reside or Reside/Attend in Alternative schools based on student being unmatched or Out of District.

Note 6: Reside is based on student residence, Attend is the facility which the student actually attends.

Projections are based upon where a student resides. As alternative schools don't utilize boundaries and are dependent on student choice or assignment, neither reside values nor projections were provided for alternative schools. The insignificant values provided with some of the alternative facilities are a result of the geocoding process.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FALL HOUSING REPORT ENROLLMENT LAST FIVE SCHOOL YEARS

| | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | FY 10 | FY 11 | FY 12 | FY 13 | FY14 | FY15 |
|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|
| | 9/30/2004 | 9/30/2005 | 9/30/2006 | 9/30/2007 | 9/30/2008 | 9/30/2009 | 9/30/2010 | 9/30/2011 | 9/30/2012 | 9/30/2013 | 9/30/2014 |
| Pre K | 1,771 9.66% | 1,854 4.69% | 1,929 4.05% | 1,912 -0.88% | 1,974 3.24% | 2,243 13.63% | 2,234 -0.40% | 1,829 -18.13% | 2,595 41.88% | 2,504 -3.51% | 2,472 -1.28% |
| K | 2,235 3.09% | 2,238 0.13% | 2,104 -5.99% | 2,193 4.23% | 2,095 -4.47% | 2,080 -0.72% | 2,249 8.13% | 2,049 -8.89% | 2,230 8.83% | 2,291 2.74% | 2,154 -5.98% |
| 1 | 2,172 0.18% | 2,329 4.21% | 2,321 3.71% | 2,152 2.28% | 2,255 2.83% | 2,080 -0.72% | 2,212 6.35% | 2,204 -0.36% | 2,102 -4.63% | 2,207 5.00% | 2,300 4.21% |
| 2 | 2,092 -3.95% | 2,174 0.09% | 2,278 2.19% | 2,281 -1.72% | 2,130 -1.02% | 2,151 -4.61% | 2,156 0.23% | 2,124 -1.48% | 2,201 3.63% | 2,059 -6.45% | 2,175 5.63% |
| 3 | 2,028 -1.93% | 2,073 -0.91% | 2,166 -0.37% | 2,259 -0.83% | 2,253 -1.23% | 2,040 -4.23% | 2,212 8.43% | 2,086 -5.70% | 2,136 2.40% | 2,154 0.84% | 2,030 -5.76% |
| 4 | 2,039 0.64% | 2,002 -1.28% | 2,069 -0.19% | 2,116 -2.31% | 2,230 -1.28% | 2,175 -3.46% | 2,133 -1.93% | 2,192 2.77% | 2,090 -4.65% | 2,076 -0.67% | 2,110 1.64% |
| 5 | 2,047 -1.02% | 1,985 -2.65% | 2,034 1.60% | 2,053 -0.77% | 2,031 -4.02% | 2,098 -5.92% | 2,246 7.05% | 2,071 -7.79% | 2,188 5.65% | 2,033 -7.08% | 2,027 -0.30% |
| 6 | 2,046 -2.90% | 1,994 -2.59% | 1,973 -0.60% | 1,947 -4.28% | 1,959 -4.58% | 1,971 -2.95% | 2,146 8.88% | 2,118 -1.30% | 2,000 -5.57% | 2,107 5.35% | 1,929 -8.45% |
| 7 | 1,985 -4.15% | 2,000 -2.25% | 2,007 0.65% | 1,938 -1.77% | 1,893 -2.77% | 1,913 -2.35% | 2,038 6.53% | 2,011 -1.32% | 2,114 5.12% | 1,926 -8.89% | 2,057 6.80% |
| 8 | 2,028 -3.89% | 1,934 -2.57% | 2,047 2.35% | 2,003 -0.20% | 1,874 -3.30% | 1,874 -1.00% | 1,930 2.99% | 1,980 2.59% | 2,016 1.82% | 2,075 2.93% | 1,866 -10.07% |
| 9 | 3,007 47.91% | 3,062 50.99% | 2,993 54.76% | 2,921 42.70% | 2,643 31.95% | 2,549 36.02% | 2,091 -17.97% | 1,981 -5.26% | 2,162 9.14% | 2,856 32.10% | 2,819 -1.30% |
| 10 | 1,552 -39.04% | 1,741 -42.10% | 1,845 -39.75% | 1,992 -33.44% | 1,949 -33.28% | 1,994 -24.56% | 2,366 18.66% | 2,071 -12.47% | 2,018 -2.56% | 1,882 -6.74% | 1,990 5.74% |
| 11 | 1,380 -17.66% | 1,313 -15.40% | 1,456 -16.37% | 1,441 -21.90% | 1,558 -21.79% | 1,526 -21.70% | 1,697 11.21% | 1,968 15.97% | 1,967 -0.05% | 1,564 -20.49% | 1,626 3.96% |
| 12 | 1,386 -5.52% | 1,284 -6.96% | 1,254 -4.49% | 1,297 -10.92% | 1,216 -15.61% | 1,349 -13.41% | 1,619 20.01% | 1,445 -10.75% | 1,481 2.49% | 1,406 -5.06% | 1,339 -4.77% |
| Adjustment* | 0 | 0 | 0 | 0 | 0 | 0 | (1,069) | (211) | (209) | (158) | (177) |
| Total | 27,768 | 27,983 | 28,476 | 28,505 | 28,060 | 28,043 | 28,260 | 27,918 | 29,091 | 28,982 | 28,717 |
| Less Pre K | (1,771) | (1,854) | (1,929) | (1,912) | (1,974) | (2,243) | (2,235) | (1,829) | (2,593) | (2,346) | (2,472) |
| Total K-12 | 27,116 | 26,129 | 26,547 | 26,593 | 26,086 | 25,800 | 26,025 | 26,089 | 26,498 | 26,636 | 26,245 |

NOTE:

*Enrollment is based on Serving School, which is the number of students physically attending the school. The adjustment is to account for the number of students assigned per Geo-zone.

Enrollment includes enrollment for the charter schools that reside within District boundaries.

Source: District records

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FALL HOUSING ENROLLMENTS BY SCHOOL BUILDING LAST FIVE SCHOOL YEARS

| School Building | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|-----------------|---------|---------|---------|---------|---------|
| Auburn | 1,910 | 1,773 | 1,791 | 1,818 | 1,902 |
| East | 1,444 | 1,510 | 1,741 | 1,870 | 1,916 |
| Guilford | 2,064 | 1,950 | 1,769 | 1,756 | 1,679 |
| Jefferson | 1,824 | 1,752 | 1,756 | 1,764 | 1,710 |
| Roosevelt | 485 | 342 | 384 | 343 | 403 |
| Wilson | 31 | 32 | 33 | 33 | 28 |
| Eisenhower | 1,040 | 959 | 885 | 823 | 756 |
| Flinn | 896 | 981 | 1,024 | 1,054 | 1,006 |
| Kennedy | 727 | 715 | 697 | 654 | 557 |
| Lincoln | 751 | 711 | 742 | 693 | 688 |
| RESA | 1,223 | 1,137 | 1,110 | 1,032 | 1,004 |
| West | 631 | 660 | 776 | 836 | 859 |
| Marshall | - | - | 552 | 588 | 557 |
| Barbour | 582 | 635 | 658 | 654 | 684 |
| Beyer | 236 | 216 | 218 | 321 | 366 |
| Bloom | 456 | 445 | 396 | 330 | 313 |
| Brookview | 473 | 475 | 486 | 466 | 437 |
| Carlson | 403 | 418 | 378 | 346 | 364 |
| Cherry Valley | 230 | 230 | 218 | 200 | 191 |
| Conklin | 397 | 393 | 385 | 405 | 406 |
| Ellis | 605 | 606 | 462 | 437 | 447 |
| Froberg | 413 | 415 | 437 | 450 | 452 |
| Gregory | 312 | 326 | 341 | 322 | 327 |
| Haskell | 338 | 267 | 299 | 299 | 314 |
| Hillman | 542 | 488 | 458 | 482 | 522 |
| Johnson | 365 | 376 | 434 | 472 | 470 |
| King | 256 | 267 | 263 | 265 | 295 |
| Kishwaukee | 383 | 344 | 320 | 278 | 264 |
| Lathrop | 370 | 383 | 407 | 414 | 396 |
| Lewis Lemon | 281 | 363 | 455 | 420 | 418 |
| Marsh | 584 | 523 | 480 | 453 | 428 |
| McIntosh | 321 | 407 | 428 | 356 | 387 |
| Montessori | 333 | 292 | 271 | 298 | 320 |
| Nashold | 395 | 408 | 398 | 366 | 331 |
| Nelson | 484 | 491 | 516 | 481 | 451 |
| Riverdahl | 580 | 535 | 581 | 584 | 576 |
| Rolling Green | 511 | 612 | 694 | 703 | 760 |
| Spring Creek | 514 | 479 | 439 | 390 | 393 |
| Thompson | 327 | 317 | 329 | 306 | 292 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FALL HOUSING ENROLLMENTS BY SCHOOL BUILDING LAST FIVE SCHOOL YEARS

| School Building | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| Washington | 788 | 803 | 494 | 501 | 513 |
| Walker | 415 | 441 | 421 | 416 | 453 |
| Welsh | 369 | 329 | 336 | 320 | 308 |
| West View | 353 | 360 | 387 | 358 | 359 |
| White Swan | 303 | 270 | 311 | 309 | 306 |
| Whitehead | 355 | 344 | 345 | 354 | 346 |
| Fairview | 880 | 798 | 793 | 755 | 748 |
| Dennis | 342 | - | 356 | 394 | 334 |
| Summerdale | - | 402 | 583 | 559 | 536 |
| Legacy | 271 | 331 | 386 | 443 | 315 |
| Galapagos | 213 | 256 | 273 | 294 | 329 |
| CICS | 254 | 351 | 395 | 517 | 501 |
| TOTAL ENROLLMENT | 28,260 | 27,918 | 29,091 | 28,982 | 28,717 |

NOTE:

Enrollment is based on Serving School, which is the number of students physically attending the school.

Enrollment includes enrollment for the charter schools that reside within District boundaries.

Source: District records

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

RPS SD 205 ENROLLMENT COMPARED TO ILLINOIS SCHOOL DISTRICT AVERAGE 2010 - 2014

| Domain | Year | Grade PK (N) | Grade K (N) | Grade 1 (N) | Grade 2 (N) | Grade 3 (N) | Grade 4 (N) | Grade 5 (N) | Grade 6 (N) | Grade 7 (N) | Grade 8 (N) | Grade 9 (N) | Grade 10 (N) | Grade 11 (N) | Grade 12 (N) | TOTALS |
|--------|------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|----------------|----------------|-----------------|-----------------|-----------------|-----------|
| RPS | 2014 | 789 | 2,296 | 2,217 | 2,064 | 2,169 | 2,086 | 2,047 | 2,119 | 1,944 | 2,091 | 2,822 | 1,887 | 1,552 | 1,415 | 27,498 |
| RPS | 2013 | 856 | 2,215 | 2,090 | 2,178 | 2,120 | 2,065 | 2,173 | 1,974 | 2,088 | 1,993 | 2,197 | 2,241 | 1,567 | 1,492 | 27,249 |
| RPS | 2012 | 689 | 2,052 | 2,215 | 2,125 | 2,084 | 2,194 | 2,070 | 2,124 | 2,020 | 1,976 | 2,000 | 2,156 | 1,823 | 1,452 | 26,980 |
| RPS | 2011 | 885 | 2,226 | 2,205 | 2,148 | 2,206 | 2,115 | 2,226 | 2,075 | 1,993 | 1,899 | 2,087 | 2,279 | 1,653 | 1,582 | 27,579 |
| RPS | 2010 | 860 | 2,176 | 2,155 | 2,240 | 2,117 | 2,262 | 2,174 | 2,016 | 1,961 | 1,929 | 2,560 | 1,944 | 1,452 | 1,335 | 27,181 |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| State | 2014 | 63,457 | 145,089 | 152,829 | 149,942 | 151,700 | 152,702 | 151,315 | 152,088 | 153,844 | 154,459 | 164,853 | 158,440 | 151,618 | 144,521 | 2,046,857 |
| State | 2013 | 65,338 | 147,279 | 150,272 | 150,297 | 154,189 | 151,367 | 151,465 | 153,975 | 155,028 | 152,359 | 165,046 | 160,265 | 151,429 | 145,846 | 2,054,155 |
| State | 2012 | 66,126 | 145,439 | 151,153 | 153,318 | 153,365 | 151,827 | 153,725 | 155,470 | 153,302 | 153,683 | 167,003 | 163,277 | 154,386 | 144,618 | 2,066,692 |
| State | 2011 | 64,467 | 145,905 | 153,858 | 151,545 | 153,802 | 153,686 | 154,458 | 153,441 | 154,069 | 153,947 | 169,724 | 169,131 | 150,195 | 146,578 | 2,074,806 |
| State | 2010 | 66,299 | 147,957 | 151,913 | 151,641 | 155,085 | 153,923 | 152,158 | 153,756 | 153,544 | 153,548 | 172,908 | 166,477 | 144,129 | 141,027 | 2,064,365 |

School year 2015 data from the State was not available for publication in this document.

Source: Illinois Report Card 2013 - 2014

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
DISTRICT/STUDENT CHARACTERISTICS COMPARED TO THE STATE IF ILLINOIS
2010 - 2014

| Domain | Year | English Learners (%) | With Disabilities (%) | Low Income (%) | Homeless (%) | Parental Involvement (%) | Attendance (%) | Mobility (%) | Chronic Truants (%) | High School Dropout Rate (%) | 4 Yr Graduation Rate (%) | 5 Yr Graduation Rate (%) | Average Class Size | Number School Days | Average Growth Value Reading | Average Growth Value Math | % Not Tested Reading | % Not Tested Mathematics | % Not Tested Science | Total Enrollment |
|----------|------|----------------------|-----------------------|----------------|--------------|--------------------------|----------------|--------------|---------------------|------------------------------|--------------------------|--------------------------|--------------------|--------------------|------------------------------|---------------------------|----------------------|--------------------------|----------------------|------------------|
| District | 2014 | 11.5 | 13.3 | 78.7 | 6.3 | 95.8 | 93.8 | 15.4 | 9 | 7.3 | 67.5 | 68.4 | 19.7 | 171 | 94.2 | 99.5 | 0.6 | 0.6 | 1.4 | 27,498 |
| District | 2013 | 11.4 | 13.8 | 78.8 | 4.8 | 94.2 | 91.9 | 14.5 | 12.7 | 7.9 | 63.6 | 67.5 | 20 | 172 | 95.8 | 97.5 | 0.7 | 0.7 | 1.5 | 27,249 |
| District | 2012 | 11.7 | 13 | 78.7 | - | 98 | 92.2 | 15.8 | 8.5 | 8 | 61.7 | 67 | - | - | - | - | 1 | 0.9 | 2.2 | 26,980 |
| District | 2011 | 12.2 | 13.6 | 77.8 | - | 98.8 | 93.7 | 34.5 | 15.8 | 4.8 | 72 | - | - | - | - | - | 1.8 | 1.6 | 2.8 | 27,579 |
| District | 2010 | 10.2 | 12.9 | 75.3 | - | 90 | 92.1 | 13.5 | 6.1 | 5 | 79.9 | - | - | - | - | - | 0.8 | 0.8 | 1.8 | 27,181 |
| | | | | | | | | | | | | | | | | | | | | |
| State | 2014 | 9.5 | 13.7 | 51.5 | 2.4 | 95.7 | 94.5 | 12.3 | 8.7 | 2.2 | 86 | 87.5 | 21.4 | 174 | 99.4 | 102.9 | 0.6 | 0.5 | 0.7 | 2,046,857 |
| State | 2013 | 9.5 | 13.6 | 49.9 | 2 | 95.5 | 94.2 | 12.8 | 9.8 | 2.4 | 83.2 | 87 | 21.2 | 176 | 102.1 | 101.4 | 0.4 | 0.4 | 0.6 | 2,054,155 |
| State | 2012 | 9.4 | 13.6 | 49 | - | 95.3 | 94.4 | 13.1 | 8.6 | 2.5 | 82.3 | 84 | - | - | - | - | 0.4 | 0.4 | 0.7 | 2,066,692 |
| State | 2011 | 8.8 | 14 | 48.1 | - | 96 | 94 | 12.8 | 3.2 | 2.7 | 83.8 | - | - | - | - | - | 0.5 | 0.4 | 0.8 | 2,074,806 |
| State | 2010 | 7.6 | 13.1 | 45.4 | - | 96.2 | 93.9 | 13 | 3.6 | 3.8 | 87.8 | - | - | - | - | - | 0.2 | 0.2 | 0.4 | 2,064,312 |

School year 2015 data from the State was not available for publication in this document.

Source: Illinois Report Card 2013 - 2014

ROCKFORD PUBLIC SCHOOL DISTRICT No. 205

STATE OF ILLINOIS STANDARDIZED TEST SUMMARY LAST TEN FISCAL YEARS DISTRICT/STATE AVERAGE

| | 2005 | | 2006 | | 2007 | | 2008 | | 2009 | | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | |
|--|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| | District | State | District | State | District | State | District | State | District | State | District | State | District | State | District | State | District | State | District | State |
| Reading: | | | | | | | | | | | | | | | | | | | | |
| Grade 3 | 52% | 67% | 56% | 71% | 56% | 73% | 56% | 72% | 57% | 72% | 57% | 74% | 59% | 75% | 60% | 76% | 43% | 59% | 37% | 55% |
| Grade 4 | X | X | 60% | 73% | 58% | 74% | 59% | 73% | 57% | 74% | 59% | 74% | 58% | 75% | 61% | 76% | 42% | 59% | 41% | 56% |
| Grade 5 | 50% | 63% | 56% | 69% | 57% | 70% | 61% | 74% | 60% | 74% | 61% | 75% | 63% | 76% | 64% | 78% | 43% | 59% | 42% | 58% |
| Grade 6 | X | X | 61% | 73% | 61% | 73% | 67% | 79% | 64% | 80% | 66% | 81% | 69% | 84% | 65% | 82% | 38% | 59% | 38% | 57% |
| Grade 7 | X | X | 59% | 72% | 59% | 73% | 65% | 78% | 63% | 78% | 60% | 78% | 60% | 79% | 60% | 78% | 37% | 58% | 39% | 59% |
| Grade 8 | 59% | 73% | 69% | 79% | 71% | 82% | 69% | 81% | 72% | 84% | 72% | 84% | 69% | 85% | 69% | 96% | 38% | 60% | 34% | 56% |
| Mathematics: | | | | | | | | | | | | | | | | | | | | |
| Grade 3 | 68% | 79% | 77% | 86% | 75% | 87% | 75% | 85% | 78% | 85% | 77% | 86% | 76% | 87% | 75% | 88% | 39% | 55% | 36% | 56% |
| Grade 4 | X | X | 74% | 85% | 77% | 86% | 79% | 85% | 74% | 86% | 77% | 86% | 76% | 88% | 77% | 88% | 47% | 60% | 48% | 64% |
| Grade 5 | 60% | 73% | 71% | 79% | 76% | 83% | 77% | 81% | 76% | 82% | 75% | 83% | 76% | 84% | 73% | 84% | 47% | 59% | 56% | 64% |
| Grade 6 | X | X | 64% | 79% | 67% | 81% | 69% | 83% | 68% | 82% | 71% | 85% | 69% | 84% | 72% | 85% | 40% | 60% | 42% | 60% |
| Grade 7 | X | X | 59% | 76% | 63% | 79% | 66% | 80% | 69% | 83% | 69% | 84% | 70% | 84% | 68% | 85% | 39% | 59% | 36% | 58% |
| Grade 8 | 36% | 54% | 67% | 78% | 67% | 81% | 64% | 80% | 67% | 82% | 71% | 84% | 71% | 86% | 67% | 85% | 37% | 59% | 42% | 60% |
| Writing: | | | | | | | | | | | | | | | | | | | | |
| Grade 3 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Grade 5 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Grade 6 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Grade 8 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Science: | | | | | | | | | | | | | | | | | | | | |
| Grade 4 | 56% | 71% | 67% | 80% | 66% | 80% | 61% | 76% | 61% | 77% | 61% | 77% | 62% | 79% | 63% | 80% | 65% | 81% | 61% | 76% |
| Grade 7 | 61% | 75% | 73% | 81% | 68% | 79% | 69% | 79% | 69% | 80% | 68% | 82% | 66% | 82% | 60% | 80% | 60% | 79% | 58% | 80% |
| Social Studies | | | | | | | | | | | | | | | | | | | | |
| Grade 4 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Grade 7 | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Prairie State Achievement Exam | | | | | | | | | | | | | | | | | | | | |
| Grade 11 | 43% | 55% | 42% | 54% | 36% | 53% | 34% | 53% | 35% | 53% | 35% | 53% | 34% | 51% | 34% | 51% | 39% | 53% | 39% | 54% |
| IMAGE | 40% | 49% | 62% | 62% | 63% | 63% | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Overall ISAT Performance | | | | | | | | | | | | | | | | | | | | |
| Performance | 55% | 69% | 65% | 77% | 66% | 67% | 67% | 79% | 67% | 80% | 67% | 81% | 67% | 82% | 67% | 82% | 41% | 59% | 41% | 59% |
| Overall Performance All State Tests | | | | | | | | | | | | | | | | | | | | |
| All State Tests | 52% | 65% | 62% | 73% | 62% | 74% | 63% | 75% | 63% | 76% | 63% | 76% | 63% | 77% | 62% | 77% | 41% | 58% | 41% | 58% |

X Testing not administered

Note:

These charts present the overall percentages of state test scores categorized as meeting or exceeding the Illinois Learning standards for Rockford Public School District No. 205 and the state.

The 2007-08 school year was the first time that Limited English Proficient (LEP) students took the ISAT or PSAE (with accommodations) instead of the IMAGE test.

Illinois schools will administered a new assessments created through the Partnership for Assessment of Readiness for College and Careers (PARCC) in spring 2015. These assessments are fully aligned to the K-12 Illinois Learning Standards in English language arts and mathematics and emphasize academic rigor, critical thinking, problem solving and college and career readiness for all students. The results from this assessment were not available for publication in this document.

School year 2015 data was not available for publication in this document.

Source: Illinois State Board of Education and Illinois Report Card

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

| Calendar Year | City of Rockford | | Per Capital Personal Income | | | Unemployment Rate | |
|---------------|----------------------|-----------------|-----------------------------|------------------|-------------------|-------------------|-------------------|
| | Estimated Population | Personal Income | City of Rockford | Winnebago County | State of Illinois | Rockford MSA | State of Illinois |
| 2014 | 149,123 | Not available | Not available | Not available | \$48,120 | 8.3% | 7.1% |
| 2013 | 150,363 | \$3,193,585,005 | \$21,422 | \$37,406 | \$46,980 | 10.5% | 9.1% |
| 2012 | 150,915 | \$3,207,698,325 | \$21,255 | \$36,717 | \$46,009 | 10.5% | 9.0% |
| 2011 | 151,904 | \$3,013,775,360 | \$19,840 | \$35,308 | \$44,169 | 11.9% | 9.7% |
| 2010 | 152,871 | \$2,938,035,030 | \$19,210 | \$33,760 | \$42,033 | 14.0% | 10.4% |
| 2009 | 153,587 | \$3,211,657,757 | \$20,911 | \$33,001 | \$41,545 | 15.1% | 10.2% |
| 2008 | 154,370 | \$3,432,416,950 | \$22,235 | \$34,071 | \$43,327 | 8.6% | 6.3% |
| 2007 | 154,206 | \$3,425,994,702 | \$22,217 | \$33,741 | \$42,260 | 6.0% | 5.0% |
| 2006 | 152,538 | \$3,001,490,226 | \$19,677 | \$32,542 | \$40,184 | 5.3% | 4.5% |
| 2005 | 151,589 | \$3,048,757,968 | \$20,112 | \$30,470 | \$37,697 | 6.4% | 5.7% |

Note:

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

Per Capita Income is from U.S. Department of Commerce, Bureau of Economic Analysis

2014 Data was not available at time of publication of this budget document.

Historical Inflation Adjusted Median Household income is from the U.S. Census Bureau.

Unemployment Rates per U.S. Department of Labor, Bureau of Labor Statistics.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

PRINCIPAL EMPLOYERS CURRENT YEAR AND TEN YEARS AGO

| Employer | 2014 | | 2005 | |
|--------------------------------|----------------------------|------|----------------------------|------|
| | Number of Employees (1) | Rank | Number of Employees (1) | Rank |
| Rockford School District | 5,184 | 1 | 4,135 | 1 |
| Chrysler | 4,500 | 1 | 1,000 | 8 |
| Rockford Health System | 3,000 | 3 | 3,018 | 2 |
| Swedish American Health System | 2,988 | 4 | 2,625 | 4 |
| UTC Aerospace Systems | 2,200 | 5 | 3,000 | 3 |
| OSF Healthcare | 1,800 | 6 | 1,950 | 5 |
| Wal-Mart Stores | 1,611 | 7 | 970 | 9 |
| Woodward | 1,600 | 8 | | |
| Packaging Coordinators, Inc. | 1,500 | 9 | | |
| Winnebago County | 1,463 | 10 | 1,600 | 7 |
| United Parcel Service | | | 1,700 | 6 |
| Rockford Products | | | 960 | 10 |
| Top 10 Employers Total | <u>25,846</u> | | <u>20,958</u> | |
| Total Employment | <u>67,868</u> | | <u>65,168</u> | |

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

2015 information was not available at time of publication of this budget document.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN YEARS

| Tax Levy Year | Residential Property | Commercial Property | Industrial Property | Agricultural Property | Railroad Property | Total Taxable Equalized Assessed Valuation | Total Direct Tax Rate | Estimated Actual Taxable Value |
|---------------------|-------------------------|------------------------|------------------------|--------------------------|----------------------|---|--------------------------------|---|
| 2014 | \$1,418,077,129 | \$434,183,451 | \$159,051,737 | \$0 | \$4,873,755 | \$2,016,186,072 | \$7.7810 | \$6,048,558,216 |
| 2013 | 1,526,797,508 | 455,238,300 | 159,346,606 | 0 | 4,106,006 | 2,145,488,420 | 7.7230 | 6,436,465,260 |
| 2012 | 1,684,282,678 | 482,384,445 | 169,323,054 | 14,182,138 | 3,823,787 | 2,353,996,102 | 6.6880 | 7,061,988,306 |
| 2011 | 1,858,864,247 | 531,650,353 | 180,493,067 | 14,856,472 | 3,364,520 | 2,589,228,659 | 6.5595 | 7,767,685,977 |
| 2010 | 1,960,896,951 | 569,104,813 | 190,827,403 | 14,812,396 | 3,339,291 | 2,738,980,854 | 6.0150 | 8,216,942,562 |
| 2009 | 2,031,864,602 | 588,665,267 | 196,715,830 | 14,087,236 | 2,832,420 | 2,834,165,355 | 5.5760 | 8,502,496,065 |
| 2008 | 2,037,701,784 | 597,626,014 | 197,070,905 | 13,083,456 | 2,764,560 | 2,848,246,719 | 5.4520 | 8,544,740,157 |
| 2007 | 1,964,272,936 | 577,395,084 | 195,641,402 | 12,625,025 | 2,104,316 | 2,752,038,763 | 5.3381 | 8,256,116,289 |
| 2006 | 1,831,485,537 | 560,758,194 | 196,753,476 | 11,808,889 | 1,724,296 | 2,602,530,392 | 5.4128 | 7,807,591,176 |
| 2005 | 1,708,574,804 | 535,318,248 | 192,315,003 | 12,097,588 | 1,512,176 | 2,449,817,819 | 5.5107 | 7,349,453,457 |

Note:

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

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

The 2015 tax rates and property values will not be known until after this publication is produced.

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

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST FIFTEEN LEVY YEARS

| | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Rockford Public Schools, District No. 205 | | | | | | | | | | | | | | | |
| District direct rates | | | | | | | | | | | | | | | |
| Educational | \$3.7000 | \$3.7000 | \$3.7000 | \$3.7000 | \$3.7000 | \$3.7000 | \$3.6995 | \$3.7000 | \$3.7000 | \$3.7000 | \$3.7000 | \$3.7145 | \$3.2945 | \$4.0000 | \$4.0000 |
| Tort Immunity | 0.3018 | 0.2659 | 0.2458 | 0.2529 | 0.2613 | 0.2387 | 0.2082 | 0.1687 | 0.2840 | 0.3844 | 0.4169 | 0.3239 | 0.2921 | 0.2794 | 0.3110 |
| Operations and Maintenance | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.6922 | 0.5508 | 0.7500 | 0.7500 | 0.7500 |
| Transportation | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.2623 | 0.3600 | 0.4946 | 0.4551 | 0.7732 |
| Municipal Retirement/Social Security | 0.2286 | 0.2286 | 0.2119 | 0.2088 | 0.2115 | 0.1747 | 0.1653 | 0.1642 | 0.1633 | 0.1339 | 0.1954 | 0.2022 | 0.3087 | 0.2093 | 0.3262 |
| Working Cash | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 |
| Special Education | 0.0400 | 0.0400 | 0.0400 | 0.0400 | 0.0400 | 0.0400 | 0.0400 | 0.0400 | 0.0400 | 0.0750 | 0.1314 | 0.7384 | 0.8000 | 0.8000 | 0.8000 |
| Building Safety | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0527 | 0.0535 | 0.1000 | 0.1000 |
| Bond and Interest | 0.4606 | 0.5448 | 0.5294 | 0.5165 | 0.5179 | 0.5573 | 0.4993 | 0.4652 | 0.4647 | 0.4832 | 0.5170 | 0.5670 | 0.6450 | 0.5863 | 0.6706 |
| Total direct | \$5.5310 | \$5.5793 | \$5.5271 | \$5.5182 | \$5.5307 | \$5.5107 | \$5.4123 | \$5.3381 | \$5.4520 | \$5.5765 | \$6.0152 | \$6.5595 | \$6.6884 | \$7.2301 | \$7.7810 |
| Overlapping rates | | | | | | | | | | | | | | | |
| Rockford School District Number 205 | \$5.5310 | \$5.5793 | \$5.5271 | \$5.5182 | \$5.5307 | \$5.5107 | \$5.4123 | \$5.3381 | \$5.4520 | \$5.5765 | \$6.0152 | \$6.5595 | \$6.6884 | \$7.2301 | \$7.7810 |
| Winnebago County | 0.7932 | 0.7981 | 0.7932 | 0.7923 | 0.7973 | 0.7900 | 0.7829 | 0.7704 | 0.7835 | 0.7934 | 0.8299 | 0.8676 | 0.9423 | 1.0329 | 1.0845 |
| Winnebago County Forest Preserve District | 0.1023 | 0.1026 | 0.1022 | 0.1018 | 0.1031 | 0.0994 | 0.0951 | 0.0905 | 0.0859 | 0.0859 | 0.0898 | 0.0956 | 0.1072 | 0.1165 | 0.1199 |
| Rockford Township | 0.1990 | 0.1991 | 0.1054 | 0.2331 | 0.2018 | 0.1062 | 0.1052 | 0.1048 | 0.1052 | 0.1070 | 0.1088 | 0.1119 | 0.1200 | 0.1288 | 0.1394 |
| City Of Rockford | 2.0831 | 2.1071 | 2.1093 | 2.1319 | 2.2329 | 2.2601 | 2.2527 | 2.2026 | 2.2085 | 2.2297 | 2.3595 | 2.5191 | 2.8178 | 3.0811 | 3.2931 |
| Rockford Park District | 0.8141 | 0.8010 | 0.7807 | 0.7691 | 0.7766 | 0.7525 | 0.7360 | 0.7198 | 0.7319 | 0.7455 | 0.7869 | 0.8432 | 0.9522 | 1.0577 | 1.1286 |
| Rock River Water Reclamation District | 0.1518 | 0.1442 | 0.1435 | 0.1403 | 0.1406 | 0.1342 | 0.1237 | 0.1221 | 0.1243 | 0.1268 | 0.1362 | 0.1469 | 0.1665 | 0.1856 | 0.2008 |
| Rockford Library District | 0.3200 | 0.3200 | 0.3183 | 0.3200 | 0.3200 | 0.3171 | 0.3156 | 0.3147 | 0.3233 | 0.3309 | 0.3564 | 0.3860 | 0.4422 | 0.4724 | 0.5042 |
| Greater Rockford Airport Authority | 0.3176 | 0.3070 | 0.3076 | 0.3075 | 0.3121 | 0.2665 | 0.0893 | 0.0884 | 0.0890 | 0.0901 | 0.0954 | 0.0937 | 0.1024 | 0.1043 | 0.1063 |
| Community College District Number 511 | 0.4144 | 0.4086 | 0.4351 | 0.4528 | 0.4530 | 0.4471 | 0.4660 | 0.4410 | 0.4578 | 0.4583 | 0.4503 | 0.4541 | 0.4477 | 0.4630 | 0.4823 |
| Rockford Township Road | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0930 | 0.0921 | 0.0918 | 0.0922 | 0.0939 | 0.0955 | 0.1049 | 0.1149 | 0.1299 | 0.1419 |
| Total direct and overlapping rate | \$10.7265 | \$10.7670 | \$10.6224 | \$10.7670 | \$10.8681 | \$10.7768 | \$10.4709 | \$10.2842 | \$10.4536 | \$10.6380 | \$11.3239 | \$12.1825 | \$12.9016 | \$14.0023 | \$14.9820 |

Source: Winnebago County Treasurer's Office

Note: The 2015 tax rates will not be known until after this publication is produced.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

PROPERTY TAX LEVIES AND COLLECTIONS LAST FIFTEEN FISCAL YEARS

| Tax Levy Year | Taxes Levied for the Fiscal Year | Collections within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections | Total Percentage of Levy |
|---------------------|--|---|-----------------------|---------------------------------------|----------------------|--------------------------------|
| | | Amount | Percentage of Levy | | | |
| 2014 | \$156,686,406 | \$82,061,230 | 52.37% | \$0 | \$82,061,230 | 52.37% |
| 2013 | 154,944,440 | 78,137,811 | 50.43% | 75,580,654 | 153,718,465 | 99.21% |
| 2012 | 157,444,675 | 80,536,117 | 51.15% | 75,869,353 | 156,405,470 | 99.34% |
| 2011 | 169,840,442 | 86,990,557 | 51.22% | 81,703,188 | 168,693,745 | 99.32% |
| 2010 | 164,557,651 | 70,371,736 | 42.76% | 93,190,642 | 163,562,378 | 99.40% |
| 2009 | 157,864,109 | 78,503,250 | 49.73% | 78,762,038 | 157,265,288 | 99.62% |
| 2008 | 155,104,050 | 78,659,071 | 50.71% | 75,622,156 | 154,281,227 | 99.47% |
| 2007 | 146,735,090 | 72,873,963 | 49.66% | 73,278,244 | 146,152,207 | 99.60% |
| 2006 | 140,688,672 | 70,703,218 | 50.26% | 69,643,227 | 140,346,445 | 99.76% |
| 2005 | 134,847,353 | 68,631,252 | 50.90% | 65,775,697 | 134,406,949 | 99.67% |
| 2004 | 126,886,289 | 56,788,214 | 44.76% | 69,888,546 | 126,676,760 | 99.83% |
| 2003 | 124,493,274 | 64,605,312 | 51.89% | 59,075,645 | 123,680,957 | 99.35% |
| 2002 | 119,372,799 | 54,081,903 | 45.31% | 65,077,519 | 119,159,422 | 99.82% |
| 2001 | 115,421,063 | 59,316,061 | 51.39% | 54,969,400 | 114,285,461 | 99.02% |
| 2000 | 108,938,968 | 47,026,818 | 43.17% | 60,331,819 | 107,358,637 | 98.55% |

Source: Winnebago County Treasurer's Office

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

PROPERTY TAX IMPACT TO HOMEOWNERS

| | 2010 Taxes payable in 2011 | 2011 Taxes payable in 2012 | 2012 Taxes payable in 2013 | 2013 Taxes payable in 2014 | 2014 Taxes payable in 2015 | Est. 2015 Taxes payable in 2016 |
|---------------------------|---|---|---|---|---|--|
| Home Value | \$ 100,000.00 | \$ 96,640.00 | \$ 91,353.79 | \$ 82,766.54 | \$ 75,152.01 | \$ 70,116.83 |
| Est. Change in Home Value | -3.36% | -5.47% | -9.40% | -9.20% | -6.70% | -3.00% |
| Est. Home Value | \$ 96,640.00 | \$ 91,353.79 | \$ 82,766.54 | \$ 75,152.01 | \$ 70,116.83 | \$ 68,013.32 |
| Assessed Value (1/3) | \$ 32,213.33 | \$ 30,451.26 | \$ 27,588.85 | \$ 25,050.67 | \$ 23,372.28 | \$ 22,671.11 |
| County Multiplier | 1.0000 | 1.0168 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Actual Assessed Value | \$ 32,213.33 | \$ 30,962.85 | \$ 27,588.85 | \$ 25,050.67 | \$ 23,372.28 | \$ 22,671.11 |
| Home owner exemption | \$ (6,000.00) | \$ (6,000.00) | \$ (6,000.00) | \$ (6,000.00) | \$ (6,000.00) | \$ (6,000.00) |
| Taxable Value | \$ 26,213.33 | \$ 24,962.85 | \$ 21,588.85 | \$ 19,050.67 | \$ 17,372.28 | \$ 16,671.11 |
| School Tax Rate | \$ 6.0152 | \$ 6.5595 | \$ 6.6884 | \$ 7.2301 | \$ 7.7810 | \$ 8.0716 |
| Total School Tax Due | <u>\$ 1,576.78</u> | <u>\$ 1,637.44</u> | <u>\$ 1,443.95</u> | <u>\$ 1,377.38</u> | <u>\$ 1,351.74</u> | <u>\$ 1,345.62</u> |

| | 2010 Taxes payable in 2011 | 2011 Taxes payable in 2012 | 2012 Taxes payable in 2013 | 2013 Taxes payable in 2014 | 2014 Taxes payable in 2015 | Est. 2015 Taxes payable in 2016 |
|----------------------------|---|---|---|---|---|--|
| Home Value | \$ 50,000.00 | \$ 48,320.00 | \$ 45,676.90 | \$ 41,383.27 | \$ 37,576.01 | \$ 35,058.41 |
| Est. Change in Home Value | -3.36% | -5.47% | -9.40% | -9.20% | -6.70% | -3.00% |
| Est. Home Value | \$ 48,320.00 | \$ 45,676.90 | \$ 41,383.27 | \$ 37,576.01 | \$ 35,058.41 | \$ 34,006.66 |
| Assessed Value (1/3) | \$ 16,666.67 | \$ 15,225.63 | \$ 13,794.42 | \$ 12,525.34 | \$ 11,686.14 | \$ 11,335.55 |
| County Multiplier (1.0168) | 1.0000 | 1.0168 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Actual Assessed Value | \$ 16,666.67 | \$ 15,481.42 | \$ 13,794.42 | \$ 12,525.34 | \$ 11,686.14 | \$ 11,335.55 |
| Home owner exemption | \$ (6,000.00) | \$ (6,000.00) | \$ (6,000.00) | \$ (6,000.00) | \$ (6,000.00) | \$ (6,000.00) |
| Taxable Value | \$ 10,666.67 | \$ 9,481.42 | \$ 7,794.42 | \$ 6,525.34 | \$ 5,686.14 | \$ 5,335.55 |
| School Tax Rate | \$ 6.0152 | \$ 6.5595 | \$ 6.6884 | \$ 7.2301 | \$ 7.7810 | \$ 8.0716 |
| Total School Tax Due | <u>\$ 641.62</u> | <u>\$ 621.93</u> | <u>\$ 521.32</u> | <u>\$ 471.79</u> | <u>\$ 442.44</u> | <u>\$ 430.66</u> |

Taxes are assessed on a calendar year. For RPS205 budget purposes, half of each collection lands in two fiscal years. For example, half of the 'payables in 2015' and half of 'payable in 2016' comprise the FY 2016 RPS 205 Budget.

Note: The 2015 tax rates and property values will not be known until after this publication is produced.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Debt limit | \$338,074,859 | \$316,967,000 | \$359,120,971 | \$379,781,349 | \$393,058,047 | \$391,114,819 | \$377,979,358 | \$357,313,555 | \$324,848,602 | \$278,233,678 |
| Total net debt applicable to limit | <u>\$129,963,825</u> | <u>\$122,519,159</u> | <u>\$114,675,409</u> | <u>\$104,781,242</u> | <u>\$94,542,492</u> | <u>\$83,308,742</u> | <u>\$70,342,632</u> | <u>\$55,592,632</u> | <u>\$139,592,629</u> | <u>\$176,873,085</u> |
| Legal debt margin | <u>\$208,111,034</u> | <u>\$194,447,841</u> | <u>\$244,445,562</u> | <u>\$275,000,107</u> | <u>\$298,515,555</u> | <u>\$307,806,077</u> | <u>\$307,636,726</u> | <u>\$301,720,923</u> | <u>\$185,255,973</u> | <u>\$101,360,593</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 38.44% | 38.65% | 31.93% | 27.59% | 24.05% | 21.30% | 18.61% | 15.56% | 42.97% | 44.61% |

Legal Debt Margin Calculation for Fiscal 2014

| | |
|--|-----------------------------|
| Actual Assessed Value-2014 | \$2,016,186,072 |
| Debt limit percentage | <u>13.8%</u> |
| Debt limit | \$278,233,678 |
| Debt applicable to limit General Obligation Bonds | <u>\$176,873,085</u> |
| Legal debt margin | <u><u>\$101,360,593</u></u> |

Note:

Legal debt margin from 1998-2004 was 15.0% and from 2005-2014 was 13.8%.
The actual EAV for 2015 will not be known until after this publication is produced.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
DEBT SERVICE SCHEDULES

| Series 2000 -\$29,960,000 - Life Safety Limited General Obligation Bonds | | | | Series 2001 General Obligation Refunding Bonds | | |
|---|------------------|------------------------------|----------------|---|-----------------|----------------|
| <u>Date</u> | <u>Principal</u> | <u>Accreted Interest</u> | <u>Total</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 8/1/2013 | | | | | \$175,625.00 | \$175,625.00 |
| 2/1/2014 | | | | \$1,625,000.00 | \$175,625.00 | \$1,800,625.00 |
| 8/1/2014 | | | | | \$135,000.00 | \$135,000.00 |
| 2/1/2015 | \$2,158,695.50 | \$3,491,304.50 | \$5,650,000.00 | \$1,700,000.00 | \$135,000.00 | \$1,835,000.00 |
| 8/1/2015 | | | \$0.00 | | \$92,500.00 | \$92,500.00 |
| 2/1/2016 | \$2,023,866.50 | \$3,626,113.50 | \$5,650,000.00 | \$1,800,000.00 | \$92,500.00 | \$1,892,500.00 |
| 8/1/2016 | | | \$0.00 | | \$47,500.00 | \$47,500.00 |
| 2/1/2017 | \$1,897,439.50 | \$3,752,560.50 | \$5,650,000.00 | \$1,900,000.00 | \$47,500.00 | \$1,947,500.00 |
| 8/1/2017 | | | \$0.00 | | | |
| 2/1/2018 | \$1,778,902.50 | \$3,871,097.50 | \$5,650,000.00 | | | |
| 8/1/2018 | | | \$0.00 | | | |
| 2/1/2019 | \$1,667,767.00 | \$3,982,233.00 | \$5,650,000.00 | | | |
| 8/1/2019 | | | \$0.00 | | | |
| 2/1/2020 | \$473,242.50 | \$1,236,757.50 | \$1,710,000.00 | | | |
| 8/1/2020 | | | | | | |
| 2/1/2021 | | | | | | |
| 8/1/2021 | | | | | | |
| 2/1/2022 | | | | | | |
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| 2/1/2035 | | | | | | |
| 8/1/2036 | | | | | | |

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
DEBT SERVICE SCHEDULES**

| <u>Date</u> | Series 2006 - Complete General Obligation Refunding Bonds | | | Series 2010 - \$9,992,698 Capital Appreciation Limited School Bonds | | |
|-------------|--|-----------------|-----------------|--|------------------------------|----------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> | <u>Principal</u> | <u>Accreted Interest</u> | <u>Total</u> |
| 8/1/2013 | | \$314,375.00 | \$314,375.00 | | | |
| 2/1/2014 | \$12,575,000.00 | \$314,375.00 | \$12,889,375.00 | | | |
| 8/1/2014 | | | | | | |
| 2/1/2015 | | | | \$1,447,071.00 | \$292,929.00 | \$1,740,000.00 |
| 8/1/2015 | | | | | | |
| 2/1/2016 | | | | \$1,387,476.00 | \$352,524.00 | \$1,740,000.00 |
| 8/1/2016 | | | | | | |
| 2/1/2017 | | | | \$1,330,334.40 | \$409,665.60 | \$1,740,000.00 |
| 8/1/2017 | | | | | | |
| 2/1/2018 | | | | \$1,275,541.80 | \$464,458.20 | \$1,740,000.00 |
| 8/1/2018 | | | | | | |
| 2/1/2019 | | | | \$1,223,011.20 | \$516,988.80 | \$1,740,000.00 |
| 8/1/2019 | | | | | | |
| 2/1/2020 | | | | \$3,329,263.60 | \$1,610,736.40 | \$4,940,000.00 |
| 8/1/2020 | | | | | | |
| 2/1/2021 | | | | | | |
| 8/1/2021 | | | | | | |
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| 8/1/2034 | | | | | | |
| 2/1/2035 | | | | | | |
| 8/1/2036 | | | | | | |

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
DEBT SERVICE SCHEDULES**

**Series 2013 - \$99,999,876
General Obligation Bonds**

| <u>Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Accreted Interest</u> | <u>Total</u> |
|-------------|------------------|-----------------|------------------------------|-----------------|
| 8/1/2013 | | \$899,750.00 | | \$899,750.00 |
| 2/1/2014 | | \$1,372,500.00 | | \$1,372,500.00 |
| 8/1/2014 | | \$1,372,500.00 | | \$1,372,500.00 |
| 2/1/2015 | \$2,210,000.00 | \$1,372,500.00 | | \$3,582,500.00 |
| 8/1/2015 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2016 | | \$1,328,300.00 | | \$1,328,300.00 |
| 8/1/2016 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2017 | | \$1,328,300.00 | | \$1,328,300.00 |
| 8/1/2017 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2018 | | \$1,328,300.00 | | \$1,328,300.00 |
| 8/1/2018 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2019 | | \$1,328,300.00 | | \$1,328,300.00 |
| 8/1/2019 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2020 | | \$1,328,300.00 | | \$1,328,300.00 |
| 8/1/2020 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2021 | \$3,089,877.50 | \$1,328,300.00 | \$820,122.50 | \$5,238,300.00 |
| 8/1/2021 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2022 | \$5,797,869.00 | \$1,328,300.00 | \$1,902,131.00 | \$9,028,300.00 |
| 8/1/2022 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2023 | \$5,529,940.50 | \$1,328,300.00 | \$2,315,059.50 | \$9,173,300.00 |
| 8/1/2023 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2024 | \$5,280,525.60 | \$1,328,300.00 | \$2,699,474.40 | \$9,308,300.00 |
| 8/1/2024 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2025 | \$5,062,817.25 | \$1,328,300.00 | \$3,072,182.75 | \$9,463,300.00 |
| 8/1/2025 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2026 | \$4,848,796.25 | \$1,328,300.00 | \$3,436,203.75 | \$9,613,300.00 |
| 8/1/2026 | | \$1,328,300.00 | | \$1,328,300.00 |
| 2/1/2027 | \$7,320,050.00 | \$1,328,300.00 | \$1,109,950.00 | \$9,758,300.00 |
| 8/1/2027 | | \$1,209,700.00 | | \$1,209,700.00 |
| 2/1/2028 | \$8,820,000.00 | \$1,209,700.00 | | \$10,029,700.00 |
| 8/1/2028 | | \$1,040,800.00 | | \$1,040,800.00 |
| 2/1/2029 | \$9,305,000.00 | \$1,040,800.00 | | \$10,345,800.00 |
| 8/1/2029 | | \$854,700.00 | | \$854,700.00 |
| 2/1/2030 | \$9,835,000.00 | \$854,700.00 | | \$10,689,700.00 |
| 8/1/2030 | | \$658,000.00 | | \$658,000.00 |
| 2/1/2031 | \$10,385,000.00 | \$658,000.00 | | \$11,043,000.00 |
| 8/1/2031 | | \$450,300.00 | | \$450,300.00 |
| 2/1/2032 | \$10,960,000.00 | \$450,300.00 | | \$11,410,300.00 |
| 8/1/2032 | | \$231,100.00 | | \$231,100.00 |
| 2/1/2033 | \$11,555,000.00 | \$231,100.00 | | \$11,786,100.00 |
| 8/1/2033 | | | | |
| 2/1/2034 | | | | |
| 8/1/2034 | | | | |
| 2/1/2035 | | | | |
| 8/1/2036 | | | | |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
DEBT SERVICE SCHEDULES

Series 2015A - \$19,999,787 - Life Safety
General Obligation Bonds

| <u>Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Accreted Interest</u> | <u>Total</u> | <u>Capitalized Interest</u> | <u>Net Total</u> |
|-------------|------------------|-----------------|------------------------------|----------------|---------------------------------|------------------|
| 8/1/2013 | | | | | | |
| 2/1/2014 | | | | | | |
| 8/1/2014 | | | | | | |
| 2/1/2015 | | | | | | |
| 8/1/2015 | \$0.00 | \$210,108.19 | \$0.00 | \$210,108.19 | | \$210,108.19 |
| 2/1/2016 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 8/1/2016 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | -\$259,037.50 | \$0.00 |
| 2/1/2017 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | -\$259,037.50 | \$0.00 |
| 8/1/2017 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2018 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 8/1/2018 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2019 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 8/1/2019 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2020 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 8/1/2020 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2021 | \$1,071,389.25 | \$259,037.50 | \$383,610.75 | \$1,714,037.50 | | \$1,714,037.50 |
| 8/1/2021 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2022 | \$1,013,782.00 | \$259,037.50 | \$436,218.00 | \$1,709,037.50 | | \$1,709,037.50 |
| 8/1/2022 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2023 | \$962,582.50 | \$259,037.50 | \$487,417.50 | \$1,709,037.50 | | \$1,709,037.50 |
| 8/1/2023 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2024 | \$917,130.15 | \$259,037.50 | \$537,869.85 | \$1,714,037.50 | | \$1,714,037.50 |
| 8/1/2024 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2025 | \$870,802.95 | \$259,037.50 | \$584,197.05 | \$1,714,037.50 | | \$1,714,037.50 |
| 8/1/2025 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2026 | \$826,832.85 | \$259,037.50 | \$628,167.15 | \$1,714,037.50 | | \$1,714,037.50 |
| 8/1/2026 | \$0.00 | \$259,037.50 | \$0.00 | \$259,037.50 | | \$259,037.50 |
| 2/1/2027 | \$987,267.85 | \$259,037.50 | \$462,732.15 | \$1,709,037.50 | | \$1,709,037.50 |
| 8/1/2027 | \$0.00 | \$251,250.00 | \$0.00 | \$251,250.00 | | \$251,250.00 |
| 2/1/2028 | \$1,465,000.00 | \$251,250.00 | \$0.00 | \$1,716,250.00 | | \$1,716,250.00 |
| 8/1/2028 | \$0.00 | \$225,612.50 | \$0.00 | \$225,612.50 | | \$225,612.50 |
| 2/1/2029 | \$1,510,000.00 | \$225,612.50 | \$0.00 | \$1,735,612.50 | | \$1,735,612.50 |
| 8/1/2029 | \$0.00 | \$199,187.50 | \$0.00 | \$199,187.50 | | \$199,187.50 |
| 2/1/2030 | \$1,575,000.00 | \$199,187.50 | \$0.00 | \$1,774,187.50 | | \$1,774,187.50 |
| 8/1/2030 | \$0.00 | \$169,656.25 | \$0.00 | \$169,656.25 | | \$169,656.25 |
| 2/1/2031 | \$1,625,000.00 | \$169,656.25 | \$0.00 | \$1,794,656.25 | | \$1,794,656.25 |
| 8/1/2031 | \$0.00 | \$139,187.50 | \$0.00 | \$139,187.50 | | \$139,187.50 |
| 2/1/2032 | \$1,700,000.00 | \$139,187.50 | \$0.00 | \$1,839,187.50 | | \$1,839,187.50 |
| 8/1/2032 | \$0.00 | \$107,312.50 | \$0.00 | \$107,312.50 | | \$107,312.50 |
| 2/1/2033 | \$1,750,000.00 | \$107,312.50 | \$0.00 | \$1,857,312.50 | | \$1,857,312.50 |
| 8/1/2033 | \$0.00 | \$74,500.00 | \$0.00 | \$74,500.00 | | \$74,500.00 |
| 2/1/2034 | \$1,825,000.00 | \$74,500.00 | \$0.00 | \$1,899,500.00 | | \$1,899,500.00 |
| 8/1/2034 | \$0.00 | \$38,000.00 | \$0.00 | \$38,000.00 | | \$38,000.00 |
| 2/1/2035 | \$1,900,000.00 | \$38,000.00 | \$0.00 | \$1,938,000.00 | | \$1,938,000.00 |
| 8/1/2036 | | | | | | |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
DEBT SERVICE SCHEDULES

Series 2015B - \$38,996,757
General Obligation Bonds

| <u>Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Accreted Interest</u> | <u>Total</u> |
|-------------|------------------|-----------------|------------------------------|-----------------|
| 8/1/2013 | | | | |
| 2/1/2014 | | | | |
| 8/1/2014 | | | | |
| 2/1/2015 | | | | |
| 8/1/2015 | \$0.00 | \$466,165.83 | \$0.00 | \$466,165.83 |
| 2/1/2016 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 8/1/2016 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2017 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 8/1/2017 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2018 | \$1,278,190.75 | \$574,725.00 | \$196,809.25 | \$2,049,725.00 |
| 8/1/2018 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2019 | \$1,323,948.45 | \$574,725.00 | \$281,051.55 | \$2,179,725.00 |
| 8/1/2019 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2020 | \$1,947,345.60 | \$574,725.00 | \$532,654.40 | \$3,054,725.00 |
| 8/1/2020 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2021 | \$2,915,094.00 | \$574,725.00 | \$984,906.00 | \$4,474,725.00 |
| 8/1/2021 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2022 | \$312,377.45 | \$574,725.00 | \$72,622.55 | \$959,725.00 |
| 8/1/2022 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2023 | \$400,509.20 | \$574,725.00 | \$119,490.80 | \$1,094,725.00 |
| 8/1/2023 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2024 | \$480,757.20 | \$574,725.00 | \$179,242.80 | \$1,234,725.00 |
| 8/1/2024 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2025 | \$550,219.50 | \$574,725.00 | \$244,780.50 | \$1,369,725.00 |
| 8/1/2025 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2026 | \$618,849.00 | \$574,725.00 | \$321,151.00 | \$1,514,725.00 |
| 8/1/2026 | \$0.00 | \$574,725.00 | \$0.00 | \$574,725.00 |
| 2/1/2027 | \$994,284.75 | \$574,725.00 | \$35,715.25 | \$1,604,725.00 |
| 8/1/2027 | \$0.00 | \$559,531.25 | \$0.00 | \$559,531.25 |
| 2/1/2028 | \$850,000.00 | \$559,531.25 | \$0.00 | \$1,409,531.25 |
| 8/1/2028 | \$0.00 | \$543,593.75 | \$0.00 | \$543,593.75 |
| 2/1/2029 | \$750,000.00 | \$543,593.75 | \$0.00 | \$1,293,593.75 |
| 8/1/2029 | \$0.00 | \$529,531.25 | \$0.00 | \$529,531.25 |
| 2/1/2030 | \$600,000.00 | \$529,531.25 | \$0.00 | \$1,129,531.25 |
| 8/1/2030 | \$0.00 | \$518,281.25 | \$0.00 | \$518,281.25 |
| 2/1/2031 | \$475,000.00 | \$518,281.25 | \$0.00 | \$993,281.25 |
| 8/1/2031 | \$0.00 | \$509,375.00 | \$0.00 | \$509,375.00 |
| 2/1/2032 | \$325,000.00 | \$509,375.00 | \$0.00 | \$834,375.00 |
| 8/1/2032 | \$0.00 | \$503,281.25 | \$0.00 | \$503,281.25 |
| 2/1/2033 | \$175,000.00 | \$503,281.25 | \$0.00 | \$678,281.25 |
| 8/1/2033 | \$0.00 | \$500,000.00 | \$0.00 | \$500,000.00 |
| 2/1/2034 | \$12,250,000.00 | \$500,000.00 | \$0.00 | \$12,750,000.00 |
| 8/1/2034 | \$0.00 | \$255,000.00 | \$0.00 | \$255,000.00 |
| 2/1/2035 | \$12,750,000.00 | \$255,000.00 | \$0.00 | \$13,005,000.00 |
| 8/1/2036 | | | | |

**ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205
DEBT SERVICE SCHEDULES**

TOTAL DEBT SERVICE

| <u>Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Accreted Interest</u> | <u>Net Total</u> |
|-------------|------------------|------------------|--------------------------|------------------|
| 8/1/2013 | \$0.00 | \$1,389,750.00 | \$490,000.00 | \$1,389,750.00 |
| 2/1/2014 | \$14,200,000.00 | \$1,862,500.00 | \$14,690,000.00 | \$16,062,500.00 |
| 8/1/2014 | \$0.00 | \$1,507,500.00 | \$135,000.00 | \$1,507,500.00 |
| 2/1/2015 | \$7,515,766.50 | \$5,291,733.50 | \$9,225,000.00 | \$12,807,500.00 |
| 8/1/2015 | \$0.00 | \$2,097,074.02 | \$92,500.00 | \$2,097,074.02 |
| 2/1/2016 | \$5,211,342.50 | \$6,233,200.00 | \$9,282,500.00 | \$11,444,562.50 |
| 8/1/2016 | \$0.00 | \$2,209,562.50 | \$47,500.00 | \$1,950,525.00 |
| 2/1/2017 | \$5,127,773.90 | \$6,371,788.60 | \$9,337,500.00 | \$11,240,525.00 |
| 8/1/2017 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2018 | \$4,332,635.05 | \$6,497,618.20 | \$7,586,809.25 | \$11,027,062.50 |
| 8/1/2018 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2019 | \$4,214,726.65 | \$6,661,284.30 | \$7,671,051.55 | \$11,157,062.50 |
| 8/1/2019 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2020 | \$5,749,851.70 | \$5,009,556.40 | \$7,182,654.40 | \$11,292,062.50 |
| 8/1/2020 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2021 | \$7,076,360.75 | \$2,162,062.50 | \$1,805,028.50 | \$11,427,062.50 |
| 8/1/2021 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2022 | \$7,124,028.45 | \$2,162,062.50 | \$1,974,753.55 | \$11,697,062.50 |
| 8/1/2022 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2023 | \$6,893,032.20 | \$2,162,062.50 | \$2,434,550.30 | \$11,977,062.50 |
| 8/1/2023 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2024 | \$6,678,412.95 | \$2,162,062.50 | \$2,878,717.20 | \$12,257,062.50 |
| 8/1/2024 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2025 | \$6,483,839.70 | \$2,162,062.50 | \$3,316,963.25 | \$12,547,062.50 |
| 8/1/2025 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2026 | \$6,294,478.10 | \$2,162,062.50 | \$3,757,354.75 | \$12,842,062.50 |
| 8/1/2026 | \$0.00 | \$2,162,062.50 | \$0.00 | \$2,162,062.50 |
| 2/1/2027 | \$9,301,602.60 | \$2,162,062.50 | \$1,145,665.25 | \$13,072,062.50 |
| 8/1/2027 | \$0.00 | \$2,020,481.25 | \$0.00 | \$2,020,481.25 |
| 2/1/2028 | \$11,135,000.00 | \$2,020,481.25 | \$0.00 | \$13,155,481.25 |
| 8/1/2028 | \$0.00 | \$1,810,006.25 | \$0.00 | \$1,810,006.25 |
| 2/1/2029 | \$11,565,000.00 | \$1,810,006.25 | \$0.00 | \$13,375,006.25 |
| 8/1/2029 | \$0.00 | \$1,583,418.75 | \$0.00 | \$1,583,418.75 |
| 2/1/2030 | \$12,010,000.00 | \$1,583,418.75 | \$0.00 | \$13,593,418.75 |
| 8/1/2030 | \$0.00 | \$1,345,937.50 | \$0.00 | \$1,345,937.50 |
| 2/1/2031 | \$12,485,000.00 | \$1,345,937.50 | \$0.00 | \$13,830,937.50 |
| 8/1/2031 | \$0.00 | \$1,098,862.50 | \$0.00 | \$1,098,862.50 |
| 2/1/2032 | \$12,985,000.00 | \$1,098,862.50 | \$0.00 | \$14,083,862.50 |
| 8/1/2032 | \$0.00 | \$841,693.75 | \$0.00 | \$841,693.75 |
| 2/1/2033 | \$13,480,000.00 | \$841,693.75 | \$0.00 | \$14,321,693.75 |
| 8/1/2033 | \$0.00 | \$574,500.00 | \$0.00 | \$574,500.00 |
| 2/1/2034 | \$14,075,000.00 | \$574,500.00 | \$0.00 | \$14,649,500.00 |
| 8/1/2034 | \$0.00 | \$293,000.00 | \$0.00 | \$293,000.00 |
| 2/1/2035 | \$14,650,000.00 | \$293,000.00 | \$0.00 | \$14,943,000.00 |
| 8/1/2036 | \$198,588,851.05 | \$101,022,430.02 | \$83,053,548.00 | \$320,936,986.52 |

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

Instructional & Operational Spending Per Student RPS SD 205 vs. Illinois School District Average

| ROCKFORD SD 205 District Financial Information - Expenditure Rates FY 2008 - FY 2014 | | | | | |
|---|----------------------|---------------------------------|-------------|---|--------------------------------------|
| Tax Year | EAV per Student (\$) | Total School Tax Rate per \$100 | Fiscal Year | Instructional Spending per Student (\$) | Operational Spending per Student(\$) |
| 2012 | \$91,793 | \$6.6684 | 13-14 | \$6,691 | \$11,867 |
| 2011 | \$104,429 | \$6.5595 | 12-13 | \$6,440 | \$11,246 |
| 2010 | \$109,809 | \$6.0152 | 11-12 | \$6,249 | \$11,046 |
| 2009 | \$109,723 | \$5.5760 | 10-11 | \$7,015 | \$11,763 |
| 2008 | \$109,554 | \$5.4520 | 09-10 | \$6,586 | \$11,281 |
| 2007 | \$106,158 | \$5.3381 | 08-09 | \$6,196 | \$10,615 |
| 2006 | \$100,231 | \$5.4128 | 07-08 | \$6,007 | \$10,028 |

| STATE OF ILLINOIS SCHOOL DISTRICTS State Average - Expenditure Rates FY 2008 - FY 2014 | | | | | |
|---|----------------------|---------------------------------|-------------|---|--------------------------------------|
| Tax Year | EAV per Student (\$) | Total School Tax Rate per \$100 | Fiscal Year | Instructional Spending per Student (\$) | Operational Spending per Student(\$) |
| 2012 | \$0 | \$0 | 13-14 | N/A | \$12,521 |
| 2011 | \$0 | \$0 | 12-13 | N/A | \$12,045 |
| 2010 | \$0 | \$0 | 11-12 | \$6,974 | \$11,842 |
| 2009 | \$0 | \$0 | 10-11 | \$6,824 | \$11,664 |
| 2008 | \$0 | \$0 | 09-10 | \$6,773 | \$11,537 |
| 2007 | \$0 | \$0 | 08-09 | \$6,483 | \$11,197 |
| 2006 | \$0 | \$0 | 07-08 | \$6,103 | \$10,417 |

N/A - Not Available. Data from the State was not available for publication in this document.

Source: Illinois Report Card, Illinois State Board of Education, and District records.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS FOR FISCAL YEAR ENDED JUNE 30

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|--|-----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Governmental activities | | | | | | | | | | |
| Invested in capital assets, net of related debt | (\$824,135) | \$5,245,782 | (\$8,594,825) | \$3,475,835 | \$13,049,488 | \$29,819,775 | \$38,582,624 | \$57,150,978 | \$66,855,384 | \$76,176,420 |
| Restricted | 34,790,509 | 18,628,713 | 555,654 | 0 | 0 | 0 | 16,645,068 | 31,486,036 | 41,540,409 | 86,080,059 |
| Unrestricted | (96,224,333) | (27,973,699) | 28,194,944 | 82,173,317 | 112,039,497 | 112,820,846 | 102,946,539 | 122,153,391 | 133,139,148 | 48,951,537 |
| Total governmental activities net assets | (\$62,257,959) | (\$4,099,204) | \$20,155,773 | \$85,649,152 | \$125,088,985 | \$142,640,621 | \$158,174,231 | \$210,790,405 | \$241,534,941 | \$211,208,016 |
| Business-type activities | | | | | | | | | | |
| Invested in capital assets, net of related debt | \$809,226 | \$593,789 | \$599,828 | \$681,326 | \$713,998 | \$607,533 | \$547,998 | \$616,269 | \$951,683 | \$1,361,529 |
| Unrestricted | 2,284,525 | 2,791,746 | 3,616,239 | 3,609,015 | 3,799,912 | 4,189,145 | 3,789,147 | 2,904,343 | 1,404,362 | 84,302 |
| Total business-type activities net assets | \$3,093,751 | \$3,385,535 | \$4,216,067 | \$4,290,341 | \$4,513,910 | \$4,796,678 | \$4,337,145 | \$3,520,612 | \$2,356,045 | \$1,445,831 |
| Primary government | | | | | | | | | | |
| Invested in capital assets, net of related debt | (\$14,909) | \$5,839,571 | (\$7,994,997) | \$4,157,161 | \$13,763,486 | \$30,427,308 | \$39,130,622 | \$57,767,247 | \$67,807,067 | \$77,537,949 |
| Restricted | 34,790,509 | 18,628,713 | 555,654 | 0 | 0 | 0 | 16,645,068 | 31,486,036 | 41,540,409 | 86,080,059 |
| Unrestricted | (93,939,808) | (25,181,953) | 31,811,183 | 85,782,332 | 115,839,409 | 117,009,991 | 106,735,686 | 125,057,734 | 134,543,510 | 49,035,839 |
| Total primary government | (\$59,164,208) | (\$713,669) | \$24,371,840 | \$89,939,493 | \$129,602,895 | \$147,437,299 | \$162,511,376 | \$214,311,017 | \$243,890,986 | \$212,653,847 |

Source : District's Audited Comprehensive Annual Financial Statements.

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205

FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011* | 2012 | 2013 | 2014 |
|------------------------------------|---------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| General Fund | | | | | | | | | | |
| Reserved/Nonspendable | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,008 | \$15,643 | \$0 | \$0 | \$0 |
| Restricted/Assigned | 0 | 0 | 0 | 0 | 0 | 0 | 3,503,909 | 6,632,268 | 8,888,659 | 29,644,947 |
| Unreserved/Unassigned | (32,153,812) | (9,054,135) | 21,436,265 | 52,929,632 | 67,713,728 | 67,825,386 | 110,907,460 | 128,273,256 | 120,974,848 | 60,318,447 |
| Total General Fund | <u>(\$32,153,812)</u> | <u>(\$9,054,135)</u> | <u>\$21,436,265</u> | <u>\$52,929,632</u> | <u>\$67,713,728</u> | <u>\$67,836,394</u> | <u>\$114,427,012</u> | <u>\$134,905,524</u> | <u>\$129,863,507</u> | <u>\$89,963,394</u> |
| All Other Governmental Funds | | | | | | | | | | |
| Reserved/Restricted for: | | | | | | | | | | |
| Debt service fund | \$6,432,123 | \$7,651,013 | \$7,274,579 | \$6,058,031 | \$6,075,757 | \$6,019,560 | \$5,461,190 | \$7,148,770 | \$7,071,799 | \$4,719,230 |
| Capital project funds | 3,324,176 | 307,480 | 1,255,998 | 1,617,918 | 1,260,633 | 2,244 | 9,198,334 | 10,229,172 | 123,322,296 | 104,537,272 |
| Tort immunity | 1,037,556 | 404,490 | 555,654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special revenue funds | 0 | 0 | 0 | 0 | 0 | 0 | 8,416,794 | 11,110,583 | 17,477,962 | 27,989,294 |
| Other | 0 | 1,724 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved/Unassigned for: | | | | | | | | | | |
| Special revenue funds | 25,428,372 | 25,882,505 | 28,097,221 | 32,388,748 | 36,282,363 | 33,589,088 | (7,589,171) | (8,763,275) | (8,330,022) | (9,672,691) |
| Capital project funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total all other governmental funds | <u>\$36,222,227</u> | <u>\$34,247,212</u> | <u>\$37,183,452</u> | <u>\$40,064,697</u> | <u>\$43,618,753</u> | <u>\$39,610,892</u> | <u>\$15,487,147</u> | <u>\$19,725,250</u> | <u>\$139,542,035</u> | <u>\$127,573,105</u> |
| TOTAL FUND BALANCES | <u>\$4,068,415</u> | <u>\$25,193,077</u> | <u>\$58,619,717</u> | <u>\$92,994,329</u> | <u>\$111,332,481</u> | <u>\$107,447,286</u> | <u>\$129,914,159</u> | <u>\$154,630,774</u> | <u>\$269,405,542</u> | <u>\$217,536,499</u> |

Source : District's Audited Comprehensive Annual Financial Statements.

* GASB 54 implemented in 2011, also Tort Immunity Fund restated to be included under Genreal Fund instead of Other Governmental Funds



Rockford PSD 205

Summary of Major Assumptions

Revenue Assumptions

| Total All Counties | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Total EAV | \$2,738,980,854 | \$2,589,228,659 | \$2,353,996,102 | \$2,145,488,420 | \$2,016,186,062 | \$1,963,200,480 | \$1,970,700,480 | \$1,997,907,485 | \$2,025,386,560 | \$2,053,140,425 |
| New Growth | \$9,503,740 | \$5,704,379 | \$12,512,719 | \$9,535,061 | \$5,251,354 | \$7,500,000 | \$7,500,000 | \$7,500,000 | \$7,500,000 | \$7,500,000 |
| Existing EAV | \$2,729,477,114 | \$2,583,524,280 | \$2,341,483,383 | \$2,135,953,359 | \$2,010,934,708 | \$1,955,700,480 | \$1,963,200,480 | \$1,990,407,485 | \$2,017,886,560 | \$2,045,640,425 |
| Assumptions | | | | | | | | | | |
| Total EAV % Increase | -3.36% | -5.47% | -9.09% | -8.86% | -6.03% | -2.63% | 0.38% | 1.38% | 1.38% | 1.37% |
| New Growth | \$9,503,740 | \$5,704,379 | \$12,512,719 | \$9,535,061 | \$5,251,354 | \$7,500,000 | \$7,500,000 | \$7,500,000 | \$7,500,000 | \$7,500,000 |
| Existing EAV % Change | -3.69% | -5.68% | -9.57% | -9.26% | -6.27% | -3.00% | 0.00% | 1.00% | 1.00% | 1.00% |
| DISTRIBUTION OF TAXES | 50.00% | 50.00% | | | | | | | | |
| TAX COLLECTION RATE | 2014 99.00% | 2015 99.00% | 2016 99.00% | 2017 99.00% | 2018 99.00% | 2019 99.00% | 2020 99.00% | | | |
| CONSUMER PRICE INDEX | 2010 2.7% | 2011 1.5% | 2012 3.0% | 2013 0.0% | 2014 0.0% | 2015 0.0% | 2016 0.0% | 2017 0.0% | 2018 2.0% | 2019 2.0% |
| INVESTMENT RATE OF RETURN | 2016 0.25% | 2017 0.50% | 2018 0.75% | 2019 1.00% | 2020 1.25% | | | | | |
| GENERAL STATE AID | 2011 \$6,119 | 2012 \$6,119 | 2013 \$6,119 | 2014 \$6,119 | 2015 \$6,119 | 2016 \$6,119 | 2017 \$6,119 | 2018 \$6,119 | 2019 \$6,119 | 2020 \$6,119 |
| Foundation Level: | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Foundation Level Increase: | | 95.0% | 89.0% | 88.7% | 89.1% | 89.0% | 89.0% | 89.0% | 89.0% | 89.0% |
| Proration Level: | | | | | | | | | | |
| CPPRT | 2011 29.69% | 2012 -8.01% | 2013 2.17% | 2014 3.29% | 2015 3.72% | 2016 -5.00% | 2017 0.00% | 2018 0.00% | 2019 0.00% | 2020 0.00% |
| CPPRT Amount: | \$ 23,447,497 | \$ 21,568,780 | \$ 22,037,762 | \$ 22,762,155 | \$ 23,608,852 | \$ 22,428,409 | \$ 22,428,409 | \$ 22,428,409 | \$ 22,428,409 | \$ 22,428,409 |

Rockford PSD 205

Summary of Major Assumptions

Educational Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|----------|----------|---------|---------|-------------|-------------|-------|-------|-------|-------|
| Total Tuition | 12.88% | 19.59% | -17.65% | -3.13% | 24.30% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Tuition Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$670,000) | \$0 | \$0 | \$0 | \$0 |
| Total Food Svc | -15.54% | -11.92% | -2.94% | -10.57% | 15.14% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Food Svc Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$210,000) | \$0 | \$0 | \$0 | \$0 |
| Total Pupil Activities | -5.17% | -15.67% | 38.76% | -68.50% | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Pupil Activities Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Textbooks | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Textbooks Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Other Revenue | -41.64% | 79.58% | -54.67% | -18.80% | 166.34% | -60.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Other Revenue Adjustments | \$0 | \$0 | \$0 | \$0 | \$1,443,660 | \$3,905,632 | \$0 | \$0 | \$0 | \$0 |
| Special Education | 66.61% | -38.40% | 54.90% | -14.44% | -5.54% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Special Education Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Career & Technical Education | -7.15% | 26.07% | 4.08% | -21.85% | 23.28% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Career & Technical Education Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$0 |
| Bilingual Education | -12.32% | 33.72% | -4.90% | -17.69% | 54.05% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Bilingual Education Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$5,000) | \$0 | \$0 | \$0 | \$0 |
| Driver Education | 90.78% | -52.36% | 11.72% | 170.02% | -66.94% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Driver Education Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Adult Education | -0.68% | -0.90% | 72.85% | -6.44% | -39.30% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Adult Education Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transportation | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Transportation Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Early Childhood | 6849.59% | 8.88% | -5.10% | 4.64% | -0.30% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Early Childhood Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$83,000) | \$0 | \$0 | \$0 | \$0 |
| Reading Improvement Block Grant | -99.00% | -100.00% | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Reading Improvement Block Grant Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ADA Block Grant | 0.02% | -100.00% | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| ADA Block Grant Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Restricted Grants In Aid | -27.69% | -18.07% | -13.21% | -2.22% | -5.70% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Restricted Grants In Aid Adjustments | \$0 | \$0 | \$0 | \$0 | (\$788,000) | \$301,131 | \$0 | \$0 | \$0 | \$0 |



Rockford PSD 205

Summary of Major Assumptions

Educational Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|----------|---------|---------|---------|---------------|-------------|-------|-------|-------|-------|
| Total Unrestricted Grants-In-Aid | -100.00% | | -0.59% | -25.24% | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Unrestricted Grants-In-Aid Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Title V | -100.00% | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Title V Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Food Service | 1.48% | -3.99% | 6.59% | 8.14% | 0.57% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Food Service Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$510,000) | \$0 | \$0 | \$0 | \$0 |
| Total Title I | -1.07% | -5.97% | 61.04% | -15.64% | -11.34% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Title I Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$480,000) | \$0 | \$0 | \$0 | \$0 |
| Total Title IV | 2.43% | -9.47% | -9.00% | -16.63% | -99.49% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Title IV Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Special Education | 1.88% | 6.55% | -1.16% | -7.76% | 8.22% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Federal Special Education Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Career & Technical Education | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Career & Technical Education Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Fed.-Adult Education | -100.00% | | -8.12% | 13.95% | -4.14% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Fed.-Adult Education Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Title II | 7.57% | -27.96% | -10.98% | 16.22% | 4.87% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Total Title II Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Medicaid Matching Funds | 96.22% | 10.04% | -0.91% | 24.45% | -25.48% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Medicaid Matching Funds Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Restricted Grants-In-Aid | -36.41% | 12.55% | -6.99% | -54.93% | -44.50% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Restricted Grants-In-Aid Adjustments | \$0 | \$0 | \$0 | \$0 | (\$1,097,841) | \$1,538,182 | \$0 | \$0 | \$0 | \$0 |

Operations and Maintenance Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|---------|----------|--------|---------|----------|-----------|-------|-------|-------|-------|
| Rentals: | -39.96% | 2439.65% | 31.68% | 12.54% | -20.62% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Rentals: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contributions and Donations: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Contributions and Donations: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Local Revenue: | -6.98% | 82.79% | 30.07% | -36.88% | 0.38% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Local Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$884,000 | \$0 | \$0 | \$0 | \$0 |
| State Revenue: | | | | | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Federal Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



Rockford PSD 205

Summary of Major Assumptions

Debt Service Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------------|------|------|----------|------|------|-------|-------|-------|-------|-------|
| Other Local Revenue: | | | -100.00% | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Local Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Federal Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Transportation Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|----------|---------|---------|----------|----------|-------------|--------|-------|-------|-------|
| Transportation Fees: | -48.57% | -58.70% | -93.10% | 3762.62% | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Transportation Fees: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Local Revenue: | -265.61% | 63.74% | -15.25% | -19.32% | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Local Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$330,000 | \$0 | \$0 | \$0 | \$0 |
| State Revenue: | 30.21% | -36.24% | 70.84% | -14.28% | -3.89% | 3.10% | -4.71% | 1.80% | 2.76% | 1.99% |
| State Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$402,000) | \$0 | \$0 | \$0 | \$0 |
| Federal Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Federal Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| % Change of Transportation Expenditures - Including Amort. Cap. Outlay: | 10.42% | -4.62% | 0.89% | 8.22% | 3.10% | -4.71% | 1.80% | 2.76% | 1.99% | 0.96% |

Municipal Retirement / Social Security Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------------|------|------|----------|------|------|-------|-------|-------|-------|-------|
| Other Local Revenue: | | | -100.00% | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Local Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Federal Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Capital Projects Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|-------|------|------|------|----------|-------|-------|-------|-------|-------|
| Contributions and Donations: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Contributions and Donations: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Local Revenue: | | | | | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Local Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Revenue: | 0.00% | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Federal Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



Rockford PSD 205

Summary of Major Assumptions

Working Cash Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------------|------|------|------|------|------|-------|-------|-------|-------|-------|
| Other Local Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Local Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Federal Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Tort Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------------|----------|---------|---------|-----------|----------|-------|-------|-------|-------|-------|
| Other Local Revenue: | 5892.41% | 156.49% | -98.51% | 27143.34% | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Local Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenue: | | | | | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Federal Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Fire Prevention and Safety Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------------|------|------|----------|------|------|-------|-------|-------|-------|-------|
| Other Local Revenue: | | | -100.00% | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Local Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Revenue: | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Federal Revenue: Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Funds to Aggregate

| | |
|----------------------------|-----|
| Educational | Yes |
| Operations and Maintenance | Yes |
| Debt Service | No |
| Transportation | Yes |
| IMRF | Yes |
| Capital Projects | No |
| Working Cash | Yes |
| Tort | Yes |
| Fire Prevention and Safety | No |



Rockford PSD 205

Summary of Major Assumptions

Enrollment Assumptions

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| PreK: | 1832 | 1822 | 1405 | 1831 | 1777 | 2178 | 2178 | 2178 | 2178 | 2178 | 2178 |
| PreK Special Ed: | 363 | 367 | 211 | 249 | 362 | 294 | 294 | 294 | 294 | 294 | 294 |
| K: | 2176 | 2249 | 2050 | 2231 | 2297 | 2154 | 2154 | 2154 | 2154 | 2154 | 2154 |
| 1: | 2155 | 2214 | 2201 | 2103 | 2217 | 2300 | 2300 | 2300 | 2300 | 2300 | 2300 |
| 2: | 2240 | 2156 | 2124 | 2198 | 2064 | 2175 | 2175 | 2175 | 2175 | 2175 | 2175 |
| 3: | 2117 | 2212 | 2082 | 2134 | 2167 | 2030 | 2030 | 2030 | 2030 | 2030 | 2030 |
| 4: | 2262 | 2134 | 2189 | 2087 | 2086 | 2110 | 2110 | 2110 | 2110 | 2110 | 2110 |
| 5: | 2175 | 2246 | 2065 | 2184 | 2042 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 |
| 6: | 2018 | 2147 | 2113 | 1992 | 2117 | 1929 | 1929 | 1929 | 1929 | 1929 | 1929 |
| 7: | 1963 | 2041 | 2005 | 2093 | 1927 | 2057 | 2057 | 2057 | 2057 | 2057 | 2057 |
| 8: | 1934 | 1930 | 1966 | 2003 | 2070 | 1866 | 1866 | 1866 | 1866 | 1866 | 1866 |
| 9: | 2645 | 2093 | 1963 | 2130 | 2820 | 2819 | 2819 | 2819 | 2819 | 2819 | 2819 |
| 10: | 2072 | 2370 | 2050 | 1940 | 1872 | 1990 | 1990 | 1990 | 1990 | 1990 | 1990 |
| 11: | 1587 | 1702 | 1943 | 1917 | 1551 | 1626 | 1626 | 1626 | 1626 | 1626 | 1626 |
| 12: | 1433 | 1621 | 1440 | 1481 | 1422 | 1339 | 1339 | 1339 | 1339 | 1339 | 1339 |
| SPED Out-of-District | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ENROLLMENT: | 28972 | 29304 | 27807 | 28573 | 28791 | 28894 | 28894 | 28894 | 28894 | 28894 | 28894 |
| ANNUAL CHANGE: | | 332 | -1497 | 766 | 218 | 103 | 0 | 0 | 0 | 0 | 0 |
| % CHANGE: | | 1.15% | -5.11% | 2.75% | 0.76% | 0.36% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| ADA: | 24733.48 | 25110.11 | 23746.15 | 24273.02 | 24758.32 | 24919.00 | 24919.00 | 24919.00 | 24919.00 | 24919.00 | 24919.00 |
| DHS Low Income Count: | | 21318.00 | 21680.00 | 21685.00 | 21905.56 | 21663.92 | 21663.92 | 21663.92 | 21663.92 | 21663.92 | 21663.92 |



Rockford PSD 205

Summary of Major Assumptions

Certified Staff Assumptions

| | FTE | | | | | | |
|------------------|-------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| PreK: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PreK Special Ed: | 0.00 | 88.00 | 88.00 | 88.02 | 88.02 | 88.02 | 88.02 |
| K: | 0.00 | 67.00 | 67.00 | 67.00 | 67.00 | 67.00 | 67.00 |
| 1: | 0.00 | 69.00 | 69.00 | 69.01 | 69.01 | 69.01 | 69.01 |
| 2: | 0.00 | 67.00 | 67.00 | 67.01 | 67.01 | 67.01 | 67.01 |
| 3: | 0.00 | 66.00 | 66.00 | 65.99 | 65.99 | 65.99 | 65.99 |
| 4: | 0.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 | 65.00 |
| 5: | 0.00 | 63.00 | 63.00 | 63.01 | 63.01 | 63.01 | 63.01 |
| 6: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acad Achievement | 0.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 |
| Alt Learning | 0.00 | 15.60 | 15.60 | 15.60 | 15.60 | 15.60 | 15.60 |
| Art | 0.00 | 54.00 | 54.00 | 54.00 | 54.00 | 54.00 | 54.00 |
| B/L Teachers | 0.00 | 91.50 | 91.50 | 91.50 | 91.50 | 91.50 | 91.50 |
| Dual Lang | 0.00 | 26.00 | 26.00 | 26.00 | 26.00 | 26.00 | 26.00 |
| ESL | 0.00 | 22.30 | 22.30 | 22.30 | 22.30 | 22.30 | 22.30 |
| Montessori | 0.00 | 33.00 | 33.00 | 33.00 | 33.00 | 33.00 | 33.00 |
| PE | 0.00 | 86.60 | 86.60 | 86.60 | 86.60 | 86.60 | 86.60 |
| Speech Lang Path | 0.00 | 38.80 | 38.80 | 38.80 | 38.80 | 38.80 | 38.80 |
| Team Resource | 0.00 | 119.30 | 119.30 | 119.30 | 119.30 | 119.30 | 119.30 |
| Other | 0.00 | 978.60 | 978.60 | 978.60 | 978.60 | 978.60 | 978.60 |
| VACANT Positions | 0.00 | 70.35 | 70.35 | 70.35 | 70.35 | 70.35 | 70.35 |
| REA Officer | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Other_14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other_15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CSM/NSC | 0.00 | 0.00 | -31.60 | -31.60 | -31.60 | -31.60 | -31.60 |
| FTE: | 0.00 | 2053.05 | 2021.45 | 2021.49 | 2021.49 | 2021.49 | 2021.49 |



Rockford PSD 205

Summary of Major Assumptions

Certified Staff Assumptions

| STAFFING RATIO | | | | | | | |
|-------------------------------------|---------|-------|-------|-------|-------|-------|-------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| PreK: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PreK Special Ed: | 0.00 | 3.34 | 3.34 | 3.34 | 3.34 | 3.34 | 3.34 |
| K: | 0.00 | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 |
| 1: | 0.00 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 |
| 2: | 0.00 | 32.46 | 32.46 | 32.46 | 32.46 | 32.46 | 32.46 |
| 3: | 0.00 | 30.76 | 30.76 | 30.76 | 30.76 | 30.76 | 30.76 |
| 4: | 0.00 | 32.46 | 32.46 | 32.46 | 32.46 | 32.46 | 32.46 |
| 5: | 0.00 | 32.17 | 32.17 | 32.17 | 32.17 | 32.17 | 32.17 |
| 6: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acad Achievement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Alt Learning | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Art | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B/L Teachers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dual Lang | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ESL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Montessori | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Speech Lang Path | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Team Resource | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VACANT Positions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| REA Officer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other_14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other_15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CSM/NSC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| District Student/Cert. Staff Ratio: | #DIV/0! | 13.01 | 13.22 | 13.22 | 13.22 | 13.22 | 13.22 |



Rockford PSD 205

Summary of Major Assumptions

Certified Staff Assumptions

| CHANGE IN CERTIFIED STAFF | | | | | | | |
|---------------------------|-------------|----------------|---------------|-------------|-------------|-------------|-------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| PreK: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PreK Special Ed: | 0.00 | 88.00 | 0.00 | 0.02 | 0.00 | 0.00 | 0.00 |
| K: | 0.00 | 67.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1: | 0.00 | 69.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 |
| 2: | 0.00 | 67.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 |
| 3: | 0.00 | 66.00 | 0.00 | -0.01 | 0.00 | 0.00 | 0.00 |
| 4: | 0.00 | 65.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5: | 0.00 | 63.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 |
| 6: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acad Achievement | 0.00 | 31.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Alt Learning | 0.00 | 15.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Art | 0.00 | 54.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B/L Teachers | 0.00 | 91.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dual Lang | 0.00 | 26.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ESL | 0.00 | 22.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Montessori | 0.00 | 33.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PE | 0.00 | 86.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Speech Lang Path | 0.00 | 38.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Team Resource | 0.00 | 119.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 0.00 | 978.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VACANT Positions | 0.00 | 70.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| REA Officer | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other_14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other_15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CSM/NSC | 0.00 | 0.00 | -31.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| FTE change: | 0.00 | 2053.05 | -31.60 | 0.04 | 0.00 | 0.00 | 0.00 |



Rockford PSD 205

Summary of Major Assumptions

Expenditure Assumptions

Salary Assumptions:

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|------|-------|-------|-------|-------|-------|
| Teachers (Excluding Step) | | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% |
| Administrators | | 1.50% | 1.50% | 1.50% | 1.50% | 1.50% |
| Custodians | | 3.25% | 3.25% | 1.00% | 1.00% | 1.00% |
| Clerical | | 3.00% | 3.00% | 1.00% | 1.00% | 1.00% |
| Aides | | 3.00% | 3.00% | 1.00% | 1.00% | 1.00% |
| Transportation | | 3.00% | 3.00% | 1.00% | 1.00% | 1.00% |
| subs, summer, stipends | | 3.00% | 3.00% | 1.00% | 1.00% | 1.00% |
| trades | | 3.00% | 3.00% | 1.00% | 1.00% | 1.00% |
| User Defined Salaries - 3 | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Freeze Step - Teachers Scattergram? | | No | No | No | No | No |

Benefits Assumptions

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| Employer FICA: | 6.20% | 6.20% | 6.20% | 6.20% | 6.20% | 6.20% |
| Medicare: | 1.45% | 1.45% | 1.45% | 1.45% | 1.45% | 1.45% |
| Employer IMRF: | 9.87% | 9.73% | 9.73% | 9.73% | 9.73% | 9.73% |
| Employer TRS retirement contribution | 0.58% | 0.58% | 0.58% | 0.58% | 0.58% | 0.58% |
| Employer THIS (insurance) contribution | 0.76% | 0.76% | 0.76% | 0.76% | 0.76% | 0.76% |
| Board Paid TRS/THIS: | 1.34% | 1.34% | 1.34% | 1.34% | 1.34% | 1.34% |
| Member THIS (insurance) contribution - Teachers | 1.02% | 1.02% | 1.02% | 1.02% | 1.02% | 1.02% |
| Paid by Employer? | No | No | No | No | No | No |
| Member THIS (insurance) contribution - Administrators | 1.02% | 1.02% | 1.02% | 1.02% | 1.02% | 1.02% |
| Paid by Employer? | No | No | No | No | No | No |
| Employer TRS contribution on Federally Funded Salaries | 33.00% | 33.00% | 33.00% | 33.00% | 33.00% | 33.00% |
| Member Retirement Contribution - Teachers: | 9.40% | 9.40% | 9.40% | 9.40% | 9.40% | 9.40% |
| Percent paid By Employer: | 9.40% | 9.40% | 9.40% | 9.40% | 9.40% | 9.40% |
| Is Negotiated TRS part of Salaries? | No | No | No | No | No | No |
| Member Retirement Contribution - Administrators: | 9.40% | 9.40% | 9.40% | 9.40% | 9.40% | 9.40% |
| Percent Paid By Employer: | 9.40% | 9.40% | 9.40% | 9.40% | 9.40% | 9.40% |
| Is Negotiated TRS part of Salaries? | No | No | No | No | No | No |
| Health Insurance | 0.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% |
| Health Insurance Cost | \$ 12,185 | \$ 13,248 | \$ 13,778 | \$ 14,329 | \$ 14,902 | \$ 15,498 |
| Dental Insurance | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Dental Insurance Cost | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| User Defined Benefit - 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| User Defined Benefit Cost - 1 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| User Defined Benefit - 2 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| User Defined Benefit Cost - 2 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| User Defined Benefit - 3 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| User Defined Benefit Cost - 3 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other: | 0.00% | 1.43% | 2.74% | 2.69% | 2.57% | 2.38% |



Rockford PSD 205

Summary of Major Assumptions

Expenditure Assumptions

| Educational Fund - Assumptions | | | | | | | | | | |
|--|---------|----------|---------|----------|---------------|---------------|-----------|-------|-------|-------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Purchased Services | -3.81% | 15.23% | 0.30% | -0.74% | 33.75% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Purchased Services Adjustments | \$0 | \$0 | \$0 | \$0 | (\$3,640,900) | (\$3,884,100) | \$0 | \$0 | \$0 | \$0 |
| Supplies and Materials | 49.87% | -11.70% | 11.23% | 9.77% | -10.57% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Supplies and Materials Adjustments | \$0 | \$0 | \$0 | \$0 | (\$727,700) | \$292,145 | \$800,000 | \$0 | \$0 | \$0 |
| Capital Outlay | -35.30% | 41.64% | 19.78% | -1.91% | -54.60% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Capital Outlay Adjustments | \$0 | \$0 | \$0 | \$0 | \$601,000 | (\$1,026,000) | \$0 | \$0 | \$0 | \$0 |
| Other Objects | 42.81% | 23.04% | 20.42% | -40.78% | -7.07% | 10.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| Other Objects Adjustments | \$0 | \$0 | \$0 | \$0 | \$873,700 | \$9,179,845 | \$0 | \$0 | \$0 | \$0 |
| Non-Capitalized Equipment | | | | | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Non-Capitalized Equipment Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Termination Benefits | 851.54% | -47.23% | -86.49% | -100.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Termination Benefits Adjustments | \$0 | \$0 | \$0 | \$0 | (\$450,000) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operations and Maintenance Fund - Assumptions | | | | | | | | | | |
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Purchased Services | 6.53% | 5.51% | -4.59% | 15.84% | -9.29% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Purchased Services Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$218,000 | \$0 | \$0 | \$0 | \$0 |
| Supplies and Materials | -5.13% | 1.90% | 0.30% | 21.95% | -12.12% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Supplies and Materials Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$54,800 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | -91.29% | 2871.32% | 12.73% | -68.30% | 12.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Capital Outlay Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$454,000) | building | \$0 | \$0 | \$0 |
| Other Objects | 58.18% | 955.97% | 1.36% | 37.95% | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Objects Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-Capitalized Equipment | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Non-Capitalized Equipment Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Termination Benefits | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Termination Benefits Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



Rockford PSD 205

Summary of Major Assumptions

Expenditure Assumptions

Transportation Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---------------------------------------|---------|---------|---------|---------|--------|---------------|-------------|-------|-------|-------|
| Purchased Services | 5.00% | -11.95% | 11.59% | 9.37% | 30.29% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Purchased Services Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$531,000) | \$0 | \$0 | \$0 | \$0 |
| Supplies and Materials | 21.98% | 6.05% | 1.75% | 9.89% | 3.54% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Supplies and Materials Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$380,000) | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | -53.64% | 24.80% | -81.80% | 209.66% | 96.90% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Capital Outlay Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$1,655,000) | \$1,500,000 | \$0 | \$0 | \$0 |
| Other Objects | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Objects Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-Capitalized Equipment | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Non-Capitalized Equipment Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Termination Benefits | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Termination Benefits Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Capital Projects Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---------------------------------------|------|------|------|------|----------|-------|-------|-------|-------|-------|
| Purchased Services | | | | | 21.97% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Purchased Services Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Supplies and Materials | | | | | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Supplies and Materials Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | | | | | -0.51% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Capital Outlay Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Objects | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Objects Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-Capitalized Equipment | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Non-Capitalized Equipment Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Termination Benefits | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Termination Benefits Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



Rockford PSD 205

Summary of Major Assumptions

Expenditure Assumptions

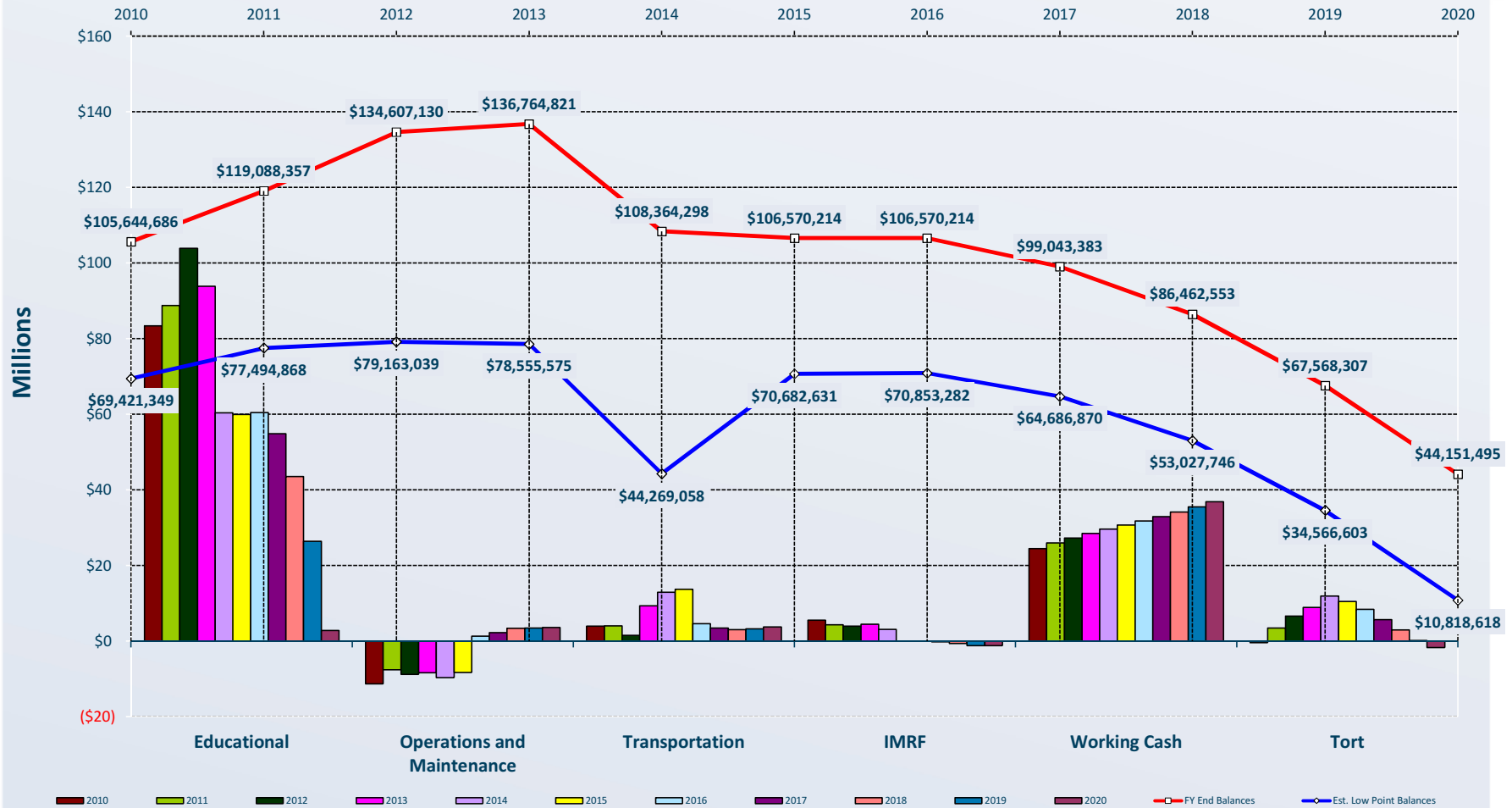
Tort Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---------------------------------------|----------|------|------|------|----------|-------------|-------|-------|-------|-------|
| Purchased Services | -17.70% | | | | 24.11% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Purchased Services Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$475,000) | \$0 | \$0 | \$0 | \$0 |
| Supplies and Materials | -95.66% | | | | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Supplies and Materials Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Capital Outlay Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Objects | -100.00% | | | | 11.11% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Objects Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$20,000) | \$0 | \$0 | \$0 | \$0 |
| Non-Capitalized Equipment | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Non-Capitalized Equipment Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Termination Benefits | | | | | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Termination Benefits Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Fire Prevention and Safety Fund - Assumptions

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---------------------------------------|---------|------|------|------|---------|-------------|-------|-------|-------|-------|
| Purchased Services | 302.62% | | | | -16.54% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Purchased Services Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,000 | \$0 | \$0 | \$0 | \$0 |
| Supplies and Materials | -27.21% | | | | 505.95% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Supplies and Materials Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | -51.21% | | | | 11.96% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Capital Outlay Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | (\$320,000) | \$0 | \$0 | \$0 | \$0 |
| Other Objects | 40.13% | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Objects Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-Capitalized Equipment | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Non-Capitalized Equipment Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Termination Benefits | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Termination Benefits Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Projected Year-End Balances (Educational, Operations and Maintenance, Transportation, IMRF, Working Cash, and Tort Funds.)

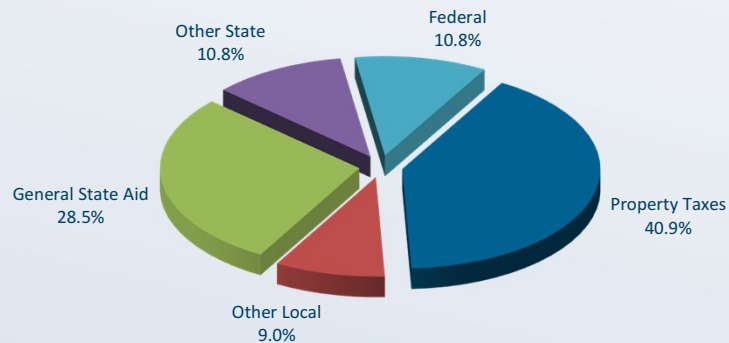


Rockford PSD 205

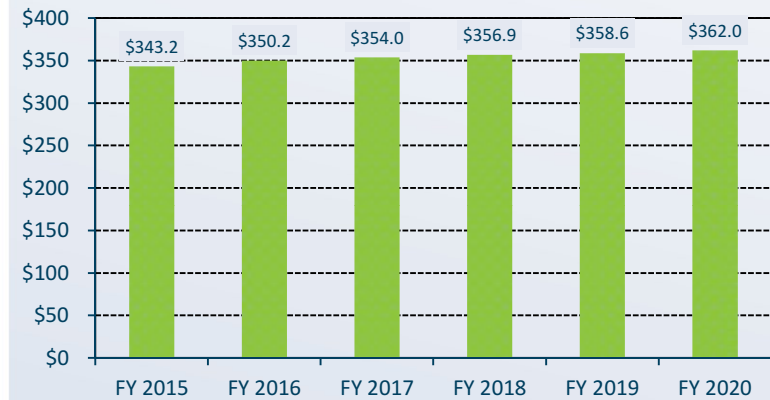
Aggregate - Revenue Analysis

| | BUDGET | REVENUE PROJECTIONS | | | | | | | | | |
|-----------------------|---------------|---------------------|--------|---------------|--------|---------------|-------|---------------|--------|---------------|--------|
| | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| LOCAL | | | | | | | | | | | |
| Property Taxes | \$140,492,967 | \$140,201,417 | -0.21% | \$140,745,693 | 0.39% | \$141,287,274 | 0.38% | \$143,264,355 | 1.40% | \$146,716,479 | 2.41% |
| CPPRT | \$20,539,701 | \$19,265,258 | -6.20% | \$19,359,258 | 0.49% | \$19,359,258 | 0.00% | \$19,359,258 | 0.00% | \$19,359,258 | 0.00% |
| Pupil Activities | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Local Revenue | \$10,205,719 | \$12,440,484 | 21.90% | \$12,684,990 | 1.97% | \$12,858,264 | 1.37% | \$12,918,064 | 0.47% | \$12,831,909 | -0.67% |
| TOTAL LOCAL REVENUE | \$171,238,387 | \$171,907,160 | 0.39% | \$172,789,941 | 0.51% | \$173,504,796 | 0.41% | \$175,541,678 | 1.17% | \$178,907,647 | 1.92% |
| STATE | | | | | | | | | | | |
| General State Aid | \$97,783,740 | \$103,339,554 | 5.68% | \$106,951,416 | 3.50% | \$108,850,998 | 1.78% | \$108,148,371 | -0.65% | \$107,953,689 | -0.18% |
| Other State Revenue | \$37,228,953 | \$37,467,129 | 0.64% | \$36,855,735 | -1.63% | \$37,078,585 | 0.60% | \$37,425,632 | 0.94% | \$37,682,726 | 0.69% |
| TOTAL STATE REVENUE | \$135,012,693 | \$140,806,684 | 4.29% | \$143,807,151 | 2.13% | \$145,929,583 | 1.48% | \$145,574,002 | -0.24% | \$145,636,415 | 0.04% |
| TOTAL FEDERAL REVENUE | \$36,899,818 | \$37,448,000 | 1.49% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% |
| FLOW-THROUGH REVENUE | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$343,150,898 | \$350,161,844 | 2.04% | \$354,045,092 | 1.11% | \$356,882,379 | 0.80% | \$358,563,680 | 0.47% | \$361,992,062 | 0.96% |

REVENUE BY SOURCE DETAIL - FY 2015



REVENUE PROJECTION (MILLIONS)

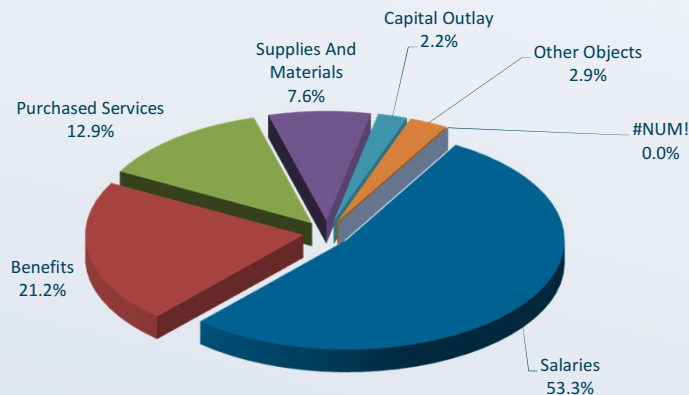


Rockford PSD 205

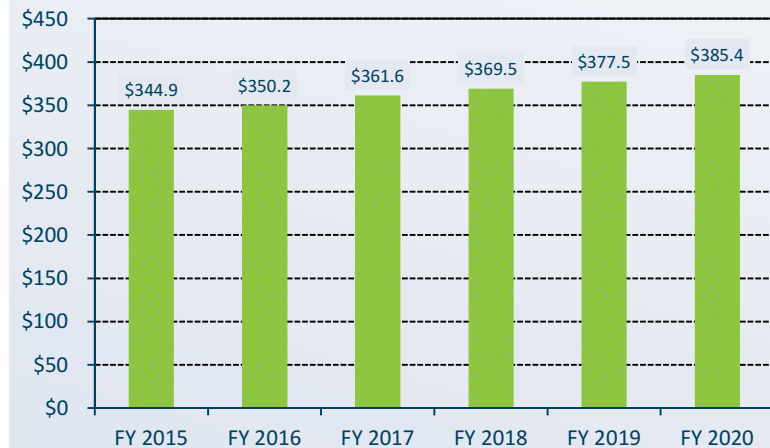
Aggregate - Expenditure Analysis

| | BUDGET FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
|--------------------------------------|----------------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
| Salaries | \$184,011,976 | \$181,877,758 | -1.16% | \$186,722,285 | 2.66% | \$190,811,030 | 2.19% | \$194,833,178 | 2.11% | \$198,692,424 | 1.98% |
| Benefits | \$73,033,886 | \$77,630,171 | 6.29% | \$80,194,764 | 3.30% | \$82,724,286 | 3.15% | \$85,347,457 | 3.17% | \$88,008,798 | 3.12% |
| TOTAL SALARIES & BENEFITS | \$257,045,862 | \$259,507,929 | 0.96% | \$266,917,049 | 2.86% | \$273,535,317 | 2.48% | \$280,180,635 | 2.43% | \$286,701,221 | 2.33% |
| Purchased Services | \$44,333,835 | \$39,661,735 | -10.54% | \$39,661,735 | 0.00% | \$39,661,735 | 0.00% | \$39,661,735 | 0.00% | \$39,661,735 | 0.00% |
| Supplies And Materials | \$26,120,288 | \$26,087,233 | -0.13% | \$26,887,233 | 3.07% | \$26,887,233 | 0.00% | \$26,887,233 | 0.00% | \$26,887,233 | 0.00% |
| Capital Outlay | \$7,543,948 | \$4,408,948 | -41.56% | \$6,408,948 | 45.36% | \$6,408,948 | 0.00% | \$6,408,948 | 0.00% | \$6,408,948 | 0.00% |
| Other Objects | \$9,901,049 | \$20,045,999 | 102.46% | \$21,246,959 | 5.99% | \$22,519,976 | 5.99% | \$23,869,375 | 5.99% | \$25,299,737 | 5.99% |
| Non-Capitalized Equipment | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Termination Benefits | \$0 | \$450,000 | | \$450,000 | 0.00% | \$450,000 | 0.00% | \$450,000 | 0.00% | \$450,000 | 0.00% |
| Provision For Contingencies | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL ALL OTHER | \$87,899,120 | \$90,653,915 | 3.13% | \$94,654,875 | 4.41% | \$95,927,892 | 1.34% | \$97,277,291 | 1.41% | \$98,707,653 | 1.47% |
| TOTAL EXPENDITURES | \$344,944,982 | \$350,161,843 | 1.51% | \$361,571,924 | 3.26% | \$369,463,209 | 2.18% | \$377,457,926 | 2.16% | \$385,408,875 | 2.11% |

FY 2015 EXPENDITURES BY OBJECT



EXPENDITURE PROJECTION (MILLIONS)



Rockford PSD 205

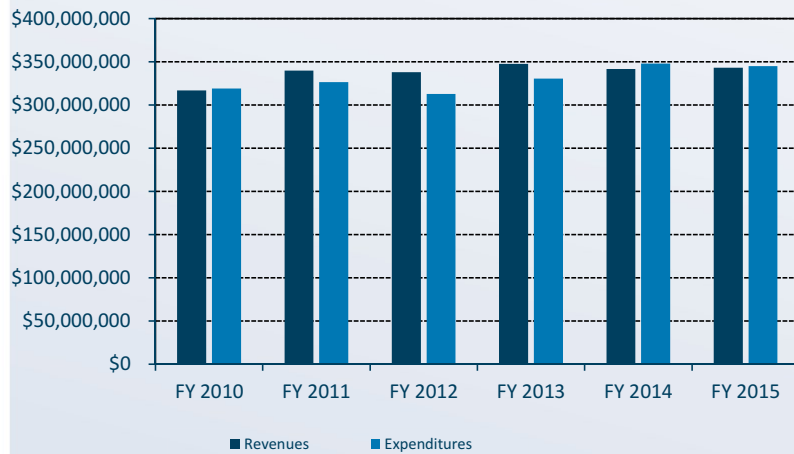
Aggregate - Historical Summary

| | ACTUAL REVENUE / EXPENDITURES | | | | | | | | | BUDGET | |
|--|-------------------------------|---------------|---------|----------------|---------|----------------|--------|----------------|---------|---------------|---------|
| | FY 2010 | FY 2011 | % chg | FY 2012 | % chg | FY 2013 | % chg | FY 2014 | % chg | FY 2015 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$163,734,731 | \$173,788,256 | 6.14% | \$178,128,683 | 2.50% | \$173,842,801 | -2.41% | \$170,139,611 | -2.13% | \$171,238,387 | 0.65% |
| State | \$85,816,344 | \$121,071,604 | 41.08% | \$110,870,335 | -8.43% | \$128,685,906 | 16.07% | \$129,698,407 | 0.79% | \$135,012,693 | 4.10% |
| Federal | \$67,157,023 | \$44,719,670 | -33.41% | \$48,839,473 | 9.21% | \$44,935,240 | -7.99% | \$41,677,082 | -7.25% | \$36,899,818 | -11.46% |
| Other | \$0 | \$93,959 | | \$202,166 | 115.16% | \$258,718 | 27.97% | \$131,011 | -49.36% | \$0 | ##### |
| TOTAL REVENUE | \$316,708,098 | \$339,673,489 | 7.25% | \$338,040,657 | -0.48% | \$347,722,665 | 2.86% | \$341,646,111 | -1.75% | \$343,150,898 | 0.44% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$241,951,522 | \$246,492,103 | 1.88% | \$223,246,679 | -9.43% | \$238,807,153 | 6.97% | \$252,047,415 | 5.54% | \$257,045,862 | 1.98% |
| Other | \$76,936,295 | \$79,917,037 | 3.87% | \$89,321,290 | 11.77% | \$91,838,321 | 2.82% | \$96,041,696 | 4.58% | \$87,899,120 | -8.48% |
| TOTAL EXPENDITURES | \$318,887,817 | \$326,409,140 | 2.36% | \$312,567,969 | -4.24% | \$330,645,474 | 5.78% | \$348,089,111 | 5.28% | \$344,944,982 | -0.90% |
| SURPLUS / DEFICIT | (\$2,179,719) | \$13,264,349 | | \$25,472,688 | | \$17,077,191 | | (\$6,443,000) | | (\$1,794,084) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$1,144,393 | \$0 | | (\$10,000,000) | | (\$15,000,000) | | (\$25,000,000) | | \$0 | |
| Sale of Bonds | \$44,968 | \$179,322 | | \$69,884 | | \$104,159 | | \$19,850 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | (\$10,000,000) | | (\$15,000,000) | | (\$25,000,000) | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$1,189,361 | \$179,322 | | (\$19,930,116) | | (\$29,895,841) | | (\$49,980,150) | | \$0 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | (\$990,358) | \$13,443,671 | | \$5,542,572 | | (\$12,818,650) | | (\$56,423,150) | | (\$1,794,084) | |
| BEGINNING FUND BALANCE | \$106,635,044 | \$105,644,686 | | \$119,088,357 | | \$134,607,130 | | \$136,764,821 | | \$108,364,298 | |
| YEAR-END FUND BALANCE | \$105,644,686 | \$119,088,357 | | \$134,607,130 | | \$136,764,821 | | \$108,364,298 | | \$106,570,214 | |
| FUND BALANCE AS % OF EXPENDITURES | 33.13% | 36.48% | | 43.06% | | 41.36% | | 31.13% | | 30.89% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | 3.98 | 4.38 | | 5.17 | | 4.96 | | 3.74 | | 3.71 | |

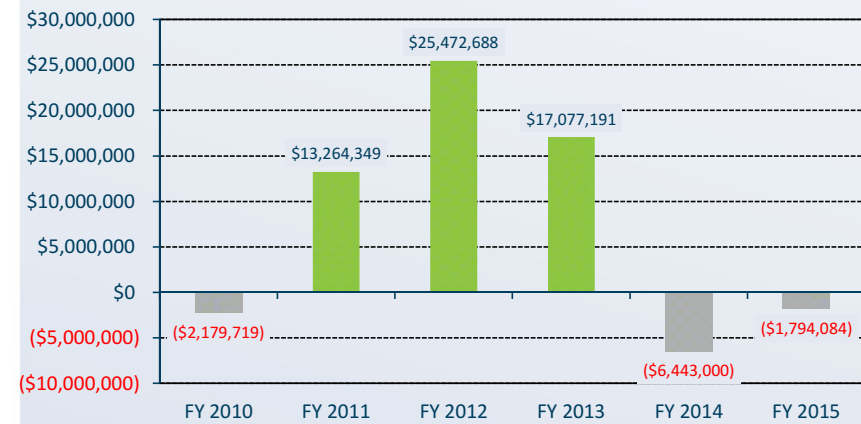
Rockford PSD 205

Aggregate - Historical Analysis

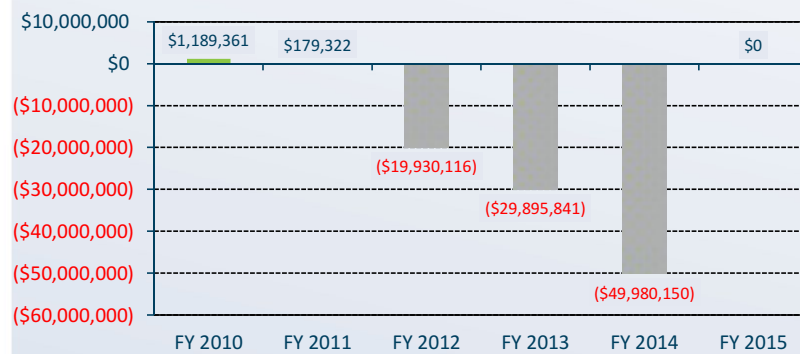
REVENUES VS. EXPENDITURES



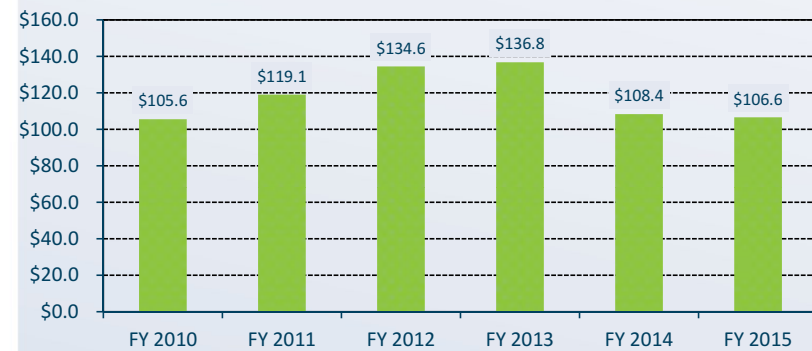
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (MILLIONS)



Rockford PSD 205

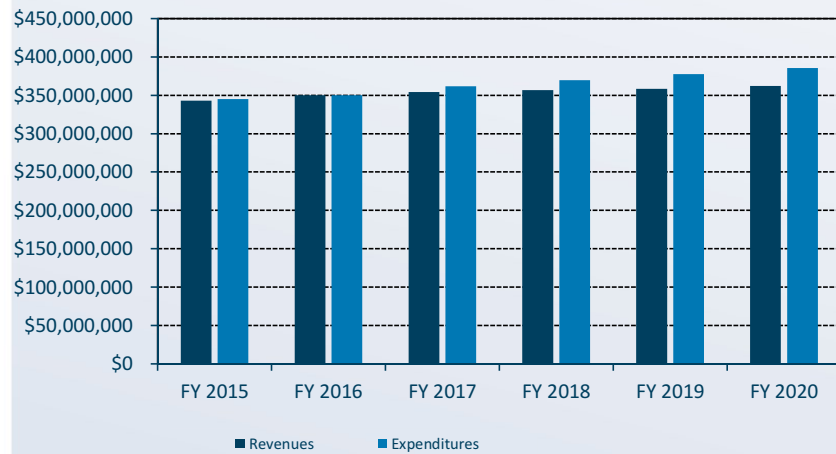
Aggregate - Projection Summary

| | BUDGET FY 2015 | REVENUE / EXPENDITURE PROJECTIONS | | | | | | | | | |
|--|-------------------|-----------------------------------|---------|---------------|---------|----------------|---------|----------------|---------|----------------|-------|
| | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg | |
| REVENUE | | | | | | | | | | | |
| Local | \$171,238,387 | \$171,907,160 | 0.39% | \$172,789,941 | 0.51% | \$173,504,796 | 0.41% | \$175,541,678 | 1.17% | \$178,907,647 | 1.92% |
| State | \$135,012,693 | \$140,806,684 | 4.29% | \$143,807,151 | 2.13% | \$145,929,583 | 1.48% | \$145,574,002 | -0.24% | \$145,636,415 | 0.04% |
| Federal | \$36,899,818 | \$37,448,000 | 1.49% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$343,150,898 | \$350,161,844 | 2.04% | \$354,045,092 | 1.11% | \$356,882,379 | 0.80% | \$358,563,680 | 0.47% | \$361,992,062 | 0.96% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$257,045,862 | \$259,507,929 | 0.96% | \$266,917,049 | 2.86% | \$273,535,317 | 2.48% | \$280,180,635 | 2.43% | \$286,701,221 | 2.33% |
| Other | \$87,899,120 | \$90,653,915 | 3.13% | \$94,654,875 | 4.41% | \$95,927,892 | 1.34% | \$97,277,291 | 1.41% | \$98,707,653 | 1.47% |
| TOTAL EXPENDITURES | \$344,944,982 | \$350,161,843 | 1.51% | \$361,571,924 | 3.26% | \$369,463,209 | 2.18% | \$377,457,926 | 2.16% | \$385,408,875 | 2.11% |
| SURPLUS / DEFICIT | (\$1,794,084) | \$0 | | (\$7,526,831) | | (\$12,580,830) | | (\$18,894,246) | | (\$23,416,813) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | (\$1,794,084) | \$0 | | (\$7,526,831) | | (\$12,580,830) | | (\$18,894,246) | | (\$23,416,813) | |
| BEGINNING FUND BALANCE | \$108,364,298 | \$106,570,214 | | \$106,570,214 | | \$99,043,383 | | \$86,462,553 | | \$67,568,307 | |
| PROJECTED YEAR END BALANCE | \$106,570,214 | \$106,570,214 | | \$99,043,383 | | \$86,462,553 | | \$67,568,307 | | \$44,151,495 | |
| FUND BALANCE AS % OF EXPENDITURES | 30.89% | 30.43% | | 27.39% | | 23.40% | | 17.90% | | 11.46% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | 3.71 | 3.65 | | 3.29 | | 2.81 | | 2.15 | | 1.37 | |

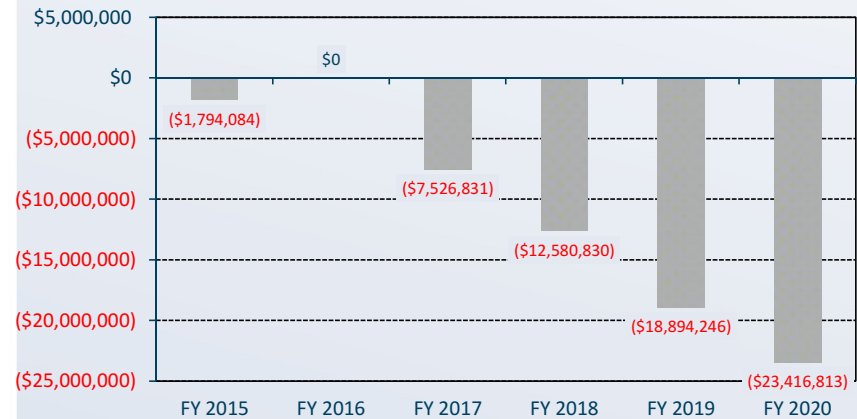
Rockford PSD 205

Aggregate - Projection Analysis

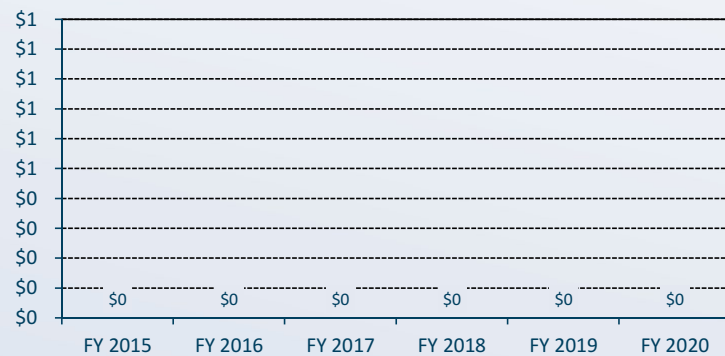
REVENUES VS. EXPENDITURES



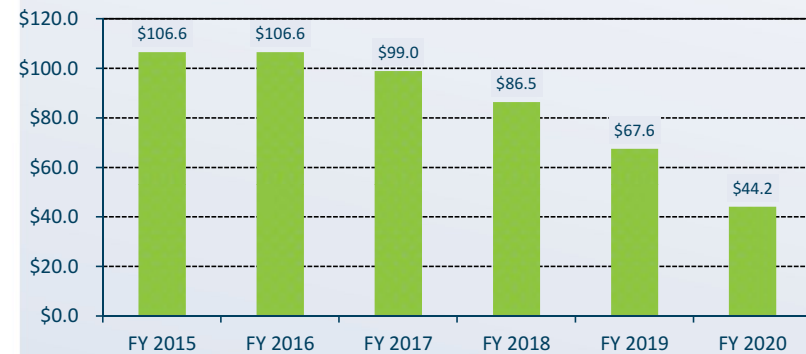
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (MILLIONS)

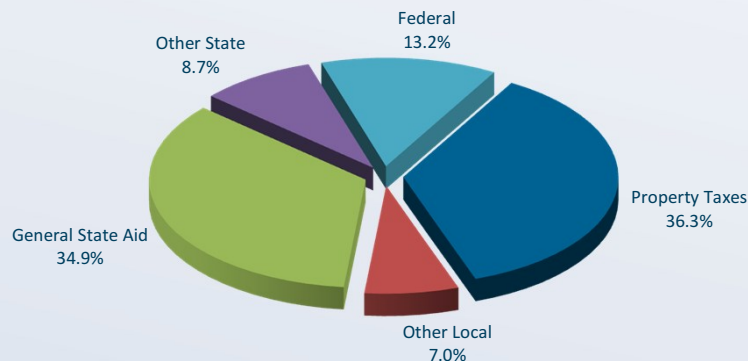


Rockford PSD 205

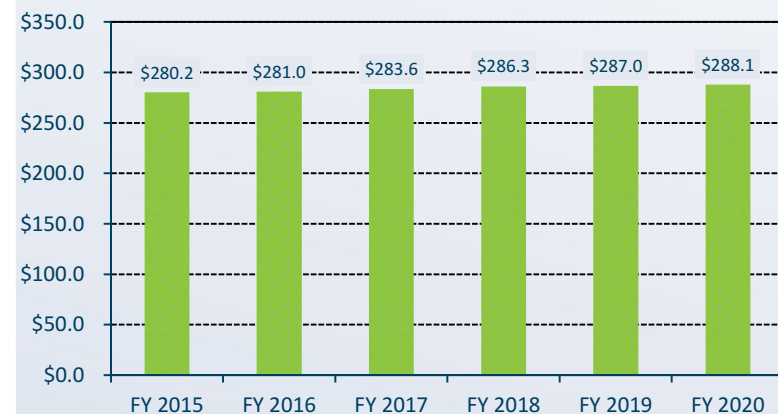
Educational Fund - Revenue Analysis

| | BUDGET | REVENUE PROJECTIONS | | | | | | | | | |
|-----------------------|---------------|---------------------|--------|---------------|--------|---------------|-------|---------------|--------|---------------|--------|
| | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| LOCAL | | | | | | | | | | | |
| Property Taxes | \$101,604,285 | \$94,550,223 | -6.94% | \$93,300,622 | -1.32% | \$94,057,401 | 0.81% | \$95,525,607 | 1.56% | \$96,905,801 | 1.44% |
| CPPRT | \$12,276,603 | \$12,085,724 | -1.55% | \$12,173,724 | 0.73% | \$12,173,724 | 0.00% | \$12,173,724 | 0.00% | \$12,173,724 | 0.00% |
| Pupil Activities | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Local Revenue | \$7,399,660 | \$9,045,172 | 22.24% | \$9,184,781 | 1.54% | \$9,261,123 | 0.83% | \$9,238,536 | -0.24% | \$9,113,247 | -1.36% |
| TOTAL LOCAL REVENUE | \$121,280,548 | \$115,681,120 | -4.62% | \$114,659,126 | -0.88% | \$115,492,248 | 0.73% | \$116,937,868 | 1.25% | \$118,192,773 | 1.07% |
| STATE | | | | | | | | | | | |
| General State Aid | \$97,783,740 | \$103,339,554 | 5.68% | \$106,951,416 | 3.50% | \$108,850,998 | 1.78% | \$108,148,371 | -0.65% | \$107,953,689 | -0.18% |
| Other State Revenue | \$24,261,000 | \$24,499,131 | 0.98% | \$24,499,131 | 0.00% | \$24,499,131 | 0.00% | \$24,499,131 | 0.00% | \$24,499,131 | 0.00% |
| TOTAL STATE REVENUE | \$122,044,740 | \$127,838,685 | 4.75% | \$131,450,547 | 2.83% | \$133,350,129 | 1.45% | \$132,647,502 | -0.53% | \$132,452,820 | -0.15% |
| TOTAL FEDERAL REVENUE | \$36,899,818 | \$37,448,000 | 1.49% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% |
| FLOW-THROUGH REVENUE | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$280,225,106 | \$280,967,805 | 0.27% | \$283,557,673 | 0.92% | \$286,290,377 | 0.96% | \$287,033,370 | 0.26% | \$288,093,593 | 0.37% |

REVENUE BY SOURCE DETAIL - FY 2015



REVENUE PROJECTION (MILLIONS)

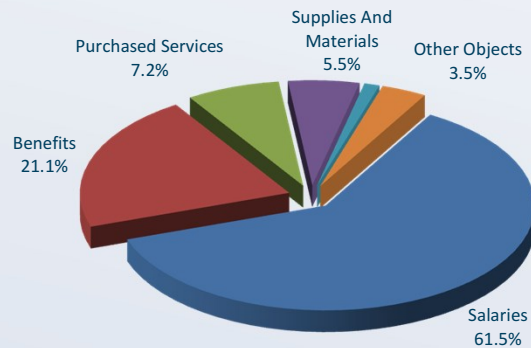


Rockford PSD 205

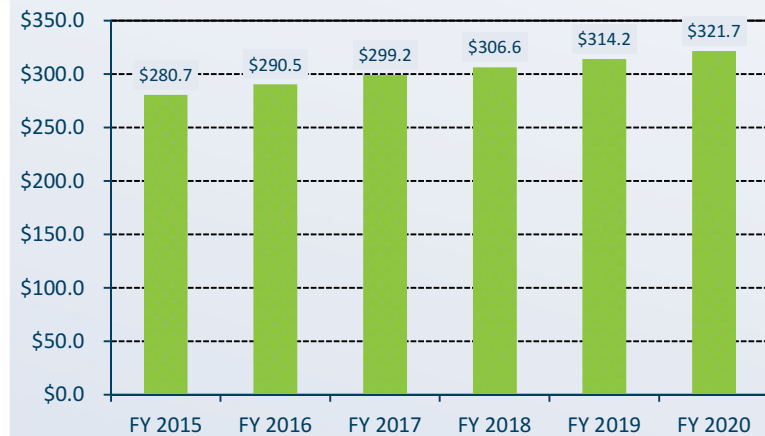
Educational Fund - Expenditure Analysis

| | BUDGET | EXPENDITURE PROJECTIONS | | | | | | | | | |
|--------------------------------------|----------------------|-------------------------|---------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
| | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| Salaries | \$172,470,176 | \$169,931,062 | -1.47% | \$174,453,397 | 2.66% | \$178,407,973 | 2.27% | \$182,294,526 | 2.18% | \$186,016,809 | 2.04% |
| Benefits | \$59,226,362 | \$65,572,305 | 10.71% | \$67,741,944 | 3.31% | \$69,982,701 | 3.31% | \$72,287,111 | 3.29% | \$74,646,528 | 3.26% |
| TOTAL SALARIES & BENEFITS | \$231,696,538 | \$235,503,367 | 1.64% | \$242,195,341 | 2.84% | \$248,390,674 | 2.56% | \$254,581,636 | 2.49% | \$260,663,337 | 2.39% |
| Purchased Services | \$20,332,349 | \$16,448,249 | -19.10% | \$16,448,249 | 0.00% | \$16,448,249 | 0.00% | \$16,448,249 | 0.00% | \$16,448,249 | 0.00% |
| Supplies And Materials | \$15,462,693 | \$15,754,838 | 1.89% | \$16,554,838 | 5.08% | \$16,554,838 | 0.00% | \$16,554,838 | 0.00% | \$16,554,838 | 0.00% |
| Capital Outlay | \$3,317,848 | \$2,291,848 | -30.92% | \$2,291,848 | 0.00% | \$2,291,848 | 0.00% | \$2,291,848 | 0.00% | \$2,291,848 | 0.00% |
| Other Objects | \$9,851,049 | \$20,015,999 | 103.19% | \$21,216,959 | 6.00% | \$22,489,976 | 6.00% | \$23,839,375 | 6.00% | \$25,269,737 | 6.00% |
| Non-Capitalized Equipment | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Termination Benefits | \$0 | \$450,000 | | \$450,000 | 0.00% | \$450,000 | 0.00% | \$450,000 | 0.00% | \$450,000 | 0.00% |
| Provision For Contingencies | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL ALL OTHER | \$48,963,939 | \$54,960,934 | 12.25% | \$56,961,894 | 3.64% | \$58,234,911 | 2.23% | \$59,584,310 | 2.32% | \$61,014,672 | 2.40% |
| TOTAL EXPENDITURES | \$280,660,477 | \$290,464,301 | 3.49% | \$299,157,235 | 2.99% | \$306,625,585 | 2.50% | \$314,165,946 | 2.46% | \$321,678,010 | 2.39% |

FY 2015 EXPENDITURES BY OBJECT



EXPENDITURE PROJECTION (MILLIONS)



Rockford PSD 205

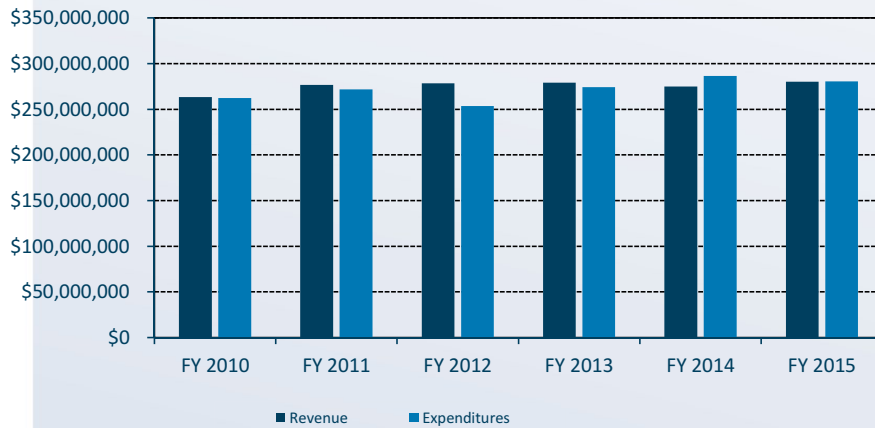
Educational Fund - Historical Summary

| | ACTUAL REVENUE / EXPENDITURES | | | | | | | | | BUDGET | |
|--|-------------------------------|---------------|---------|----------------|---------|----------------|--------|----------------|---------|---------------|---------|
| | FY 2010 | FY 2011 | % chg | FY 2012 | % chg | FY 2013 | % chg | FY 2014 | % chg | FY 2015 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$121,567,358 | \$125,181,905 | 2.97% | \$127,775,197 | 2.07% | \$121,116,090 | -5.21% | \$117,236,141 | -3.20% | \$121,280,548 | 3.45% |
| State | \$74,718,104 | \$106,620,847 | 42.70% | \$101,657,131 | -4.66% | \$112,945,648 | 11.10% | \$116,114,007 | 2.81% | \$122,044,740 | 5.11% |
| Federal | \$67,157,023 | \$44,719,670 | -33.41% | \$48,839,473 | 9.21% | \$44,935,240 | -7.99% | \$41,677,082 | -7.25% | \$36,899,818 | -11.46% |
| Other | \$0 | \$93,959 | | \$202,166 | 115.16% | \$258,718 | 27.97% | \$131,011 | -49.36% | \$0 | ##### |
| TOTAL REVENUE | \$263,442,485 | \$276,616,381 | 5.00% | \$278,473,967 | 0.67% | \$279,255,696 | 0.28% | \$275,158,241 | -1.47% | \$280,225,106 | 1.84% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$221,483,074 | \$223,984,981 | 1.13% | \$201,939,667 | -9.84% | \$217,291,096 | 7.60% | \$227,604,375 | 4.75% | \$231,696,538 | 1.80% |
| Other | \$40,784,163 | \$47,687,270 | 16.93% | \$51,821,995 | 8.67% | \$57,011,974 | 10.02% | \$58,908,118 | 3.33% | \$48,963,939 | -16.88% |
| TOTAL EXPENDITURES | \$262,267,237 | \$271,672,251 | 3.59% | \$253,761,662 | -6.59% | \$274,303,070 | 8.09% | \$286,512,493 | 4.45% | \$280,660,477 | -2.04% |
| SURPLUS / DEFICIT | \$1,175,248 | \$4,944,130 | | \$24,712,305 | | \$4,952,626 | | (\$11,354,252) | | (\$435,371) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$803,620 | \$476,945 | | \$393,217 | | \$6,016 | | \$17,284 | | \$0 | |
| Sale of Bonds | \$2,378 | \$7,390 | | \$36,937 | | \$39,917 | | \$19,850 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | (\$10,000,000) | | (\$15,000,000) | | (\$25,000,000) | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$805,998 | \$484,335 | | (\$9,569,846) | | (\$14,954,067) | | (\$24,962,866) | | \$0 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | \$1,981,246 | \$5,428,465 | | \$15,142,459 | | (\$10,001,441) | | (\$36,317,118) | | (\$435,371) | |
| BEGINNING FUND BALANCE | \$81,390,376 | \$83,371,622 | | \$88,800,087 | | \$103,918,747 | | \$93,893,647 | | \$60,402,749 | |
| YEAR-END FUND BALANCE | \$83,371,622 | \$88,800,087 | | \$103,918,747 | | \$93,893,647 | | \$60,402,749 | | \$59,967,378 | |
| FUND BALANCE AS % OF EXPENDITURES | 31.79% | 32.69% | | 40.95% | | 34.23% | | 21.08% | | 21.37% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | 3.81 | 3.92 | | 4.91 | | 4.11 | | 2.53 | | 2.56 | |

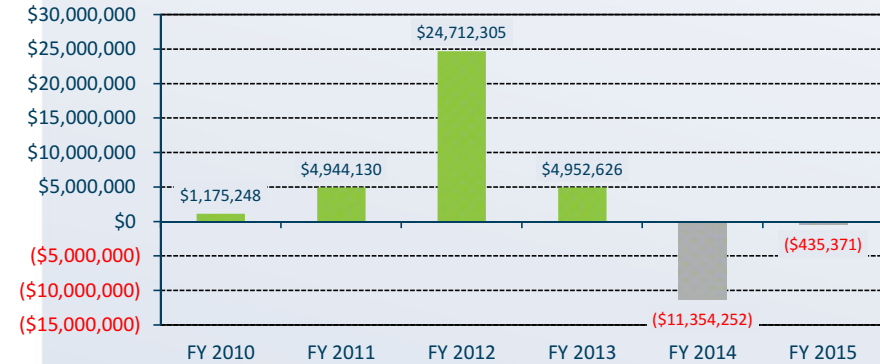
Rockford PSD 205

Educational Fund - Historical Summary

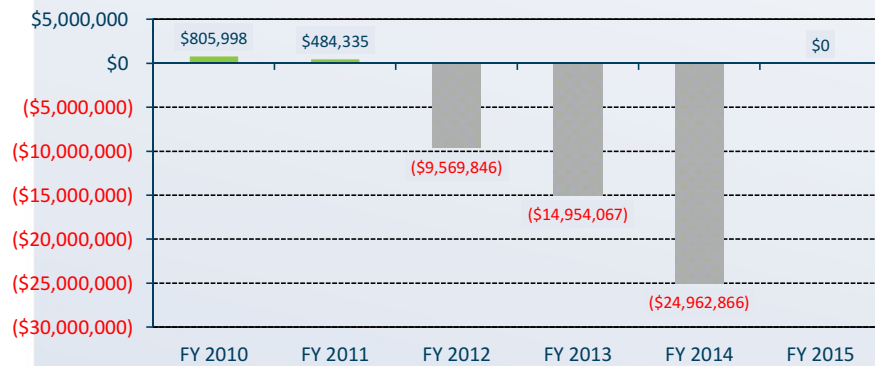
REVENUES VS. EXPENDITURES



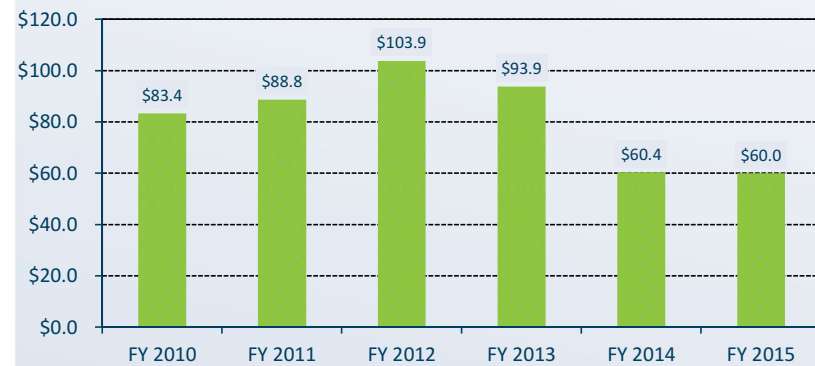
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (MILLIONS)



Rockford PSD 205

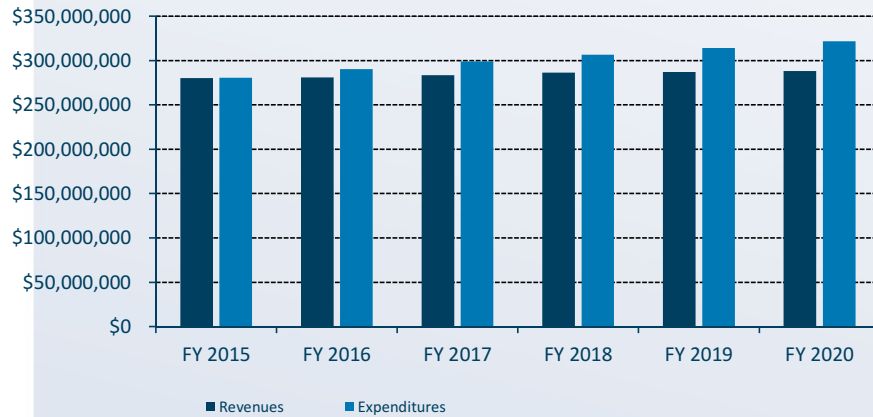
Educational Fund - Projection Summary

| | BUDGET FY 2015 | REVENUE / EXPENDITURE PROJECTIONS | | | | | | | | | |
|--|-------------------|-----------------------------------|---------|----------------|---------|----------------|---------|----------------|---------|----------------|--------|
| | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg | |
| REVENUE | | | | | | | | | | | |
| Local | \$121,280,548 | \$115,681,120 | -4.62% | \$114,659,126 | -0.88% | \$115,492,248 | 0.73% | \$116,937,868 | 1.25% | \$118,192,773 | 1.07% |
| State | \$122,044,740 | \$127,838,685 | 4.75% | \$131,450,547 | 2.83% | \$133,350,129 | 1.45% | \$132,647,502 | -0.53% | \$132,452,820 | -0.15% |
| Federal | \$36,899,818 | \$37,448,000 | 1.49% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% | \$37,448,000 | 0.00% |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$280,225,106 | \$280,967,805 | 0.27% | \$283,557,673 | 0.92% | \$286,290,377 | 0.96% | \$287,033,370 | 0.26% | \$288,093,593 | 0.37% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$231,696,538 | \$235,503,367 | 1.64% | \$242,195,341 | 2.84% | \$248,390,674 | 2.56% | \$254,581,636 | 2.49% | \$260,663,337 | 2.39% |
| Other | \$48,963,939 | \$54,960,934 | 12.25% | \$56,961,894 | 3.64% | \$58,234,911 | 2.23% | \$59,584,310 | 2.32% | \$61,014,672 | 2.40% |
| TOTAL EXPENDITURES | \$280,660,477 | \$290,464,301 | 3.49% | \$299,157,235 | 2.99% | \$306,625,585 | 2.50% | \$314,165,946 | 2.46% | \$321,678,010 | 2.39% |
| SURPLUS / DEFICIT | (\$435,371) | (\$9,496,496) | | (\$15,599,562) | | (\$20,335,209) | | (\$27,132,577) | | (\$33,584,417) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | \$10,000,000 | | \$10,000,000 | | \$9,000,000 | | \$10,000,000 | | \$10,000,000 | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$0 | \$10,000,000 | | \$10,000,000 | | \$9,000,000 | | \$10,000,000 | | \$10,000,000 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | (\$435,371) | \$503,504 | | (\$5,599,562) | | (\$11,335,209) | | (\$17,132,577) | | (\$23,584,417) | |
| BEGINNING FUND BALANCE | | | | | | | | | | | |
| | \$60,402,749 | \$59,967,378 | | \$60,470,882 | | \$54,871,320 | | \$43,536,112 | | \$26,403,535 | |
| PROJECTED YEAR END BALANCE | | | | | | | | | | | |
| | \$59,967,378 | \$60,470,882 | | \$54,871,320 | | \$43,536,112 | | \$26,403,535 | | \$2,819,118 | |
| FUND BALANCE AS % OF EXPENDITURES | 21.37% | 20.82% | | 18.34% | | 14.20% | | 8.40% | | 0.88% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | 2.56 | 2.50 | | 2.20 | | 1.70 | | 1.01 | | 0.11 | |

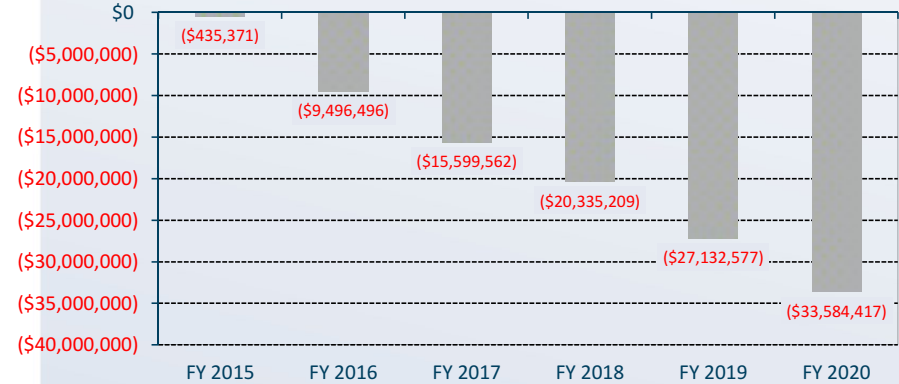
Rockford PSD 205

Educational Fund - Projection Summary

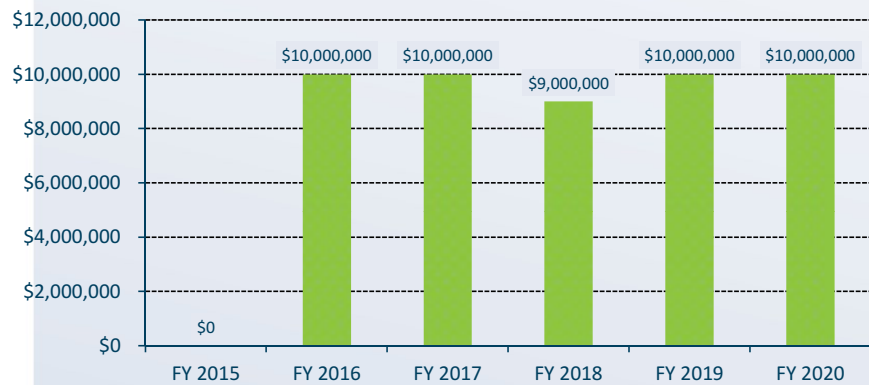
REVENUES VS EXPENDITURES



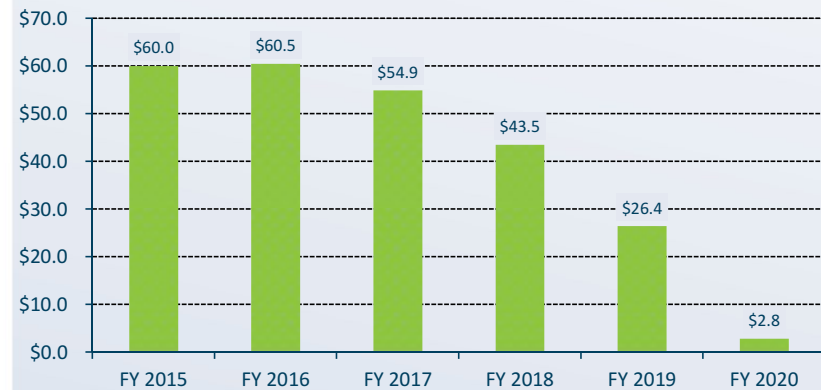
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (MILLIONS)

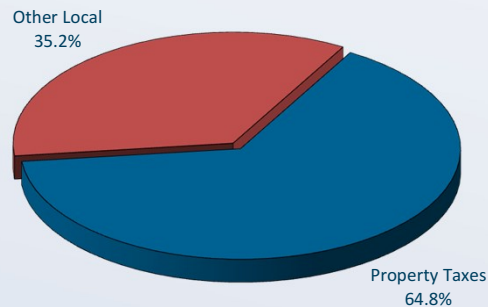


Rockford PSD 205

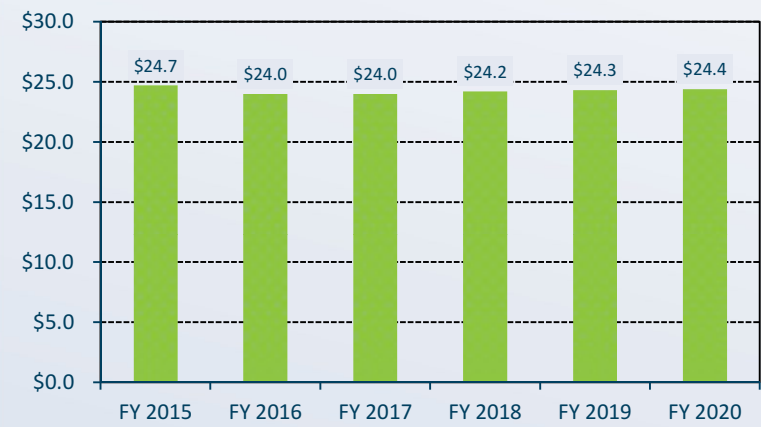
Operations and Maintenance Fund - Revenue Analysis

| | BUDGET | REVENUE PROJECTIONS | | | | | | | | | |
|------------------------------|---------------------|---------------------|---------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
| | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| LOCAL | | | | | | | | | | | |
| Property Taxes | \$15,991,684 | \$14,773,473 | -7.62% | \$14,773,473 | 0.00% | \$14,970,182 | 1.33% | \$15,004,338 | 0.23% | \$15,141,531 | 0.91% |
| Earnings on Investments | \$0 | \$267 | | \$8,623 | ##### | \$18,831 | 118.39% | \$29,512 | 56.73% | \$36,469 | 23.57% |
| Rentals | \$610,000 | \$610,000 | 0.00% | \$610,000 | 0.00% | \$610,000 | 0.00% | \$610,000 | 0.00% | \$610,000 | 0.00% |
| Other Local Revenue | \$8,059,230 | \$8,612,706 | 6.87% | \$8,612,706 | 0.00% | \$8,612,706 | 0.00% | \$8,612,706 | 0.00% | \$8,612,706 | 0.00% |
| TOTAL LOCAL REVENUE | \$24,660,914 | \$23,996,445 | -2.69% | \$24,004,801 | 0.03% | \$24,211,718 | 0.86% | \$24,256,557 | 0.19% | \$24,400,707 | 0.59% |
| STATE | | | | | | | | | | | |
| General State Aid | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other State Revenue | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL STATE REVENUE | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL FEDERAL REVENUE | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| FLOW-THROUGH REVENUE | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$24,660,914 | \$23,996,445 | -2.69% | \$24,004,801 | 0.03% | \$24,211,718 | 0.86% | \$24,256,557 | 0.19% | \$24,400,707 | 0.59% |

REVENUE BY SOURCE DETAIL - FY 2015



REVENUE PROJECTION (MILLIONS)

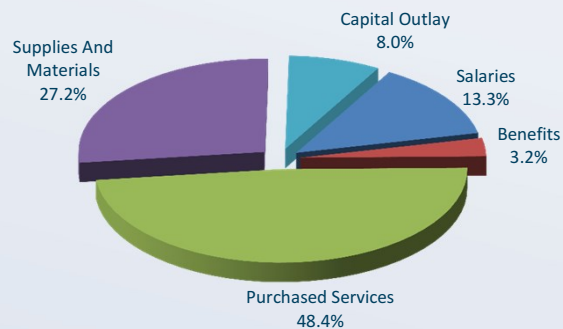


Rockford PSD 205

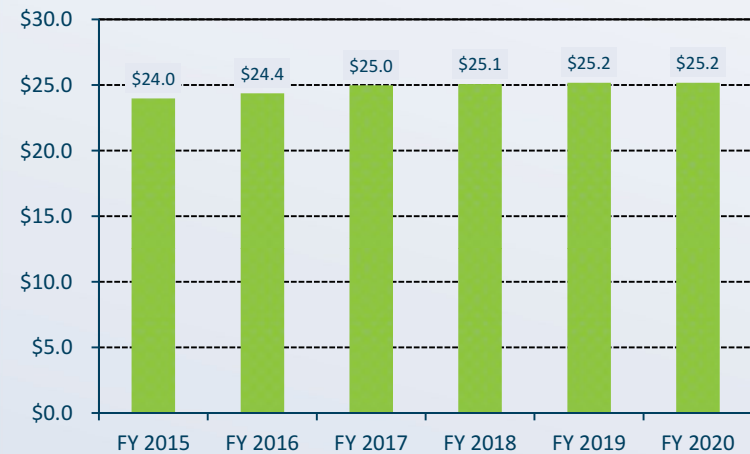
Operations and Maintenance Fund - Expenditure Analysis

| | BUDGET FY 2015 | EXPENDITURE PROJECTIONS | | | | | | | | | |
|-----------------------------|-------------------|-------------------------|---------|--------------|--------|--------------|-------|--------------|-------|--------------|-------|
| | | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| Salaries | \$3,181,855 | \$3,726,471 | 17.12% | \$3,814,469 | 2.36% | \$3,850,539 | 0.95% | \$3,887,014 | 0.95% | \$3,923,898 | 0.95% |
| Benefits | \$762,749 | \$802,808 | 5.25% | \$833,177 | 3.78% | \$864,739 | 3.79% | \$897,656 | 3.81% | \$932,035 | 3.83% |
| TOTAL SALARIES & BENEFITS | \$3,944,604 | \$4,529,279 | 14.82% | \$4,647,646 | 2.61% | \$4,715,278 | 1.46% | \$4,784,670 | 1.47% | \$4,855,934 | 1.49% |
| | | | | | | | | | | | |
| Purchased Services | \$11,620,315 | \$11,838,315 | 1.88% | \$11,838,315 | 0.00% | \$11,838,315 | 0.00% | \$11,838,315 | 0.00% | \$11,838,315 | 0.00% |
| Supplies And Materials | \$6,522,895 | \$6,577,695 | 0.84% | \$6,577,695 | 0.00% | \$6,577,695 | 0.00% | \$6,577,695 | 0.00% | \$6,577,695 | 0.00% |
| Capital Outlay | \$1,924,000 | \$1,470,000 | -23.60% | \$1,970,000 | 34.01% | \$1,970,000 | 0.00% | \$1,970,000 | 0.00% | \$1,970,000 | 0.00% |
| Other Objects | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Non-Capitalized Equipment | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Termination Benefits | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Provision For Contingencies | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL ALL OTHER | \$20,067,210 | \$19,886,010 | -0.90% | \$20,386,010 | 2.51% | \$20,386,010 | 0.00% | \$20,386,010 | 0.00% | \$20,386,010 | 0.00% |
| | | | | | | | | | | | |
| TOTAL EXPENDITURES | \$24,011,814 | \$24,415,289 | 1.68% | \$25,033,656 | 2.53% | \$25,101,288 | 0.27% | \$25,170,680 | 0.28% | \$25,241,944 | 0.28% |

FY 2015 EXPENDITURES BY OBJECT



EXPENDITURE PROJECTION (MILLIONS)



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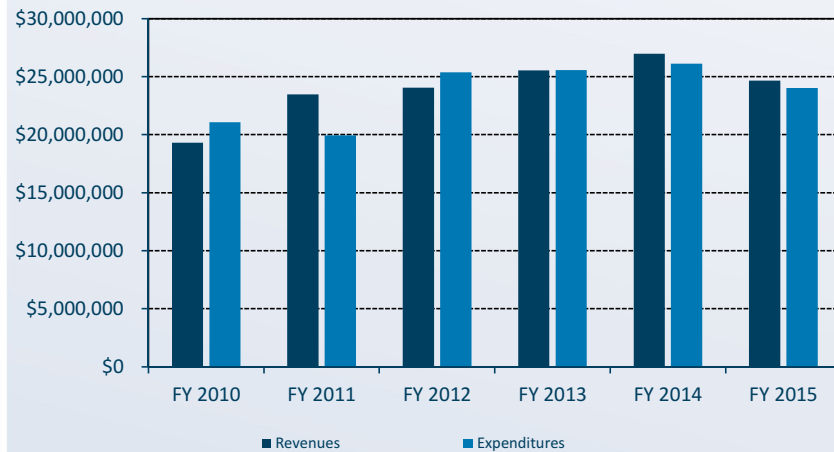
Operations and Maintenance Fund - Historical Summary

| | ACTUAL REVENUE / EXPENDITURES | | | | | | | | BUDGET | | |
|--|-------------------------------|----------------|--------|---------------|--------|---------------|-------|---------------|--------|---------------|--------|
| | FY 2010 | FY 2011 | % chg | FY 2012 | % chg | FY 2013 | % chg | FY 2014 | % chg | FY 2015 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$19,300,315 | \$23,475,760 | 21.63% | \$24,041,922 | 2.41% | \$25,538,213 | 6.22% | \$26,953,403 | 5.54% | \$24,660,914 | -8.51% |
| State | \$0 | \$0 | | \$0 | | \$0 | | \$17,308 | | \$0 | ##### |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$19,300,315 | \$23,475,760 | 21.63% | \$24,041,922 | 2.41% | \$25,538,213 | 6.22% | \$26,970,711 | 5.61% | \$24,660,914 | -8.56% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$2,614,956 | \$2,839,098 | 8.57% | \$2,837,394 | -0.06% | \$2,921,201 | 2.95% | \$4,047,168 | 38.54% | \$3,944,604 | -2.53% |
| Other | \$18,451,354 | \$17,109,709 | -7.27% | \$22,542,297 | 31.75% | \$22,641,616 | 0.44% | \$22,057,862 | -2.58% | \$20,067,210 | -9.02% |
| TOTAL EXPENDITURES | \$21,066,310 | \$19,948,807 | -5.30% | \$25,379,691 | 27.22% | \$25,562,817 | 0.72% | \$26,105,030 | 2.12% | \$24,011,814 | -8.02% |
| SURPLUS / DEFICIT | (\$1,765,995) | \$3,526,953 | | (\$1,337,769) | | (\$24,604) | | \$865,681 | | \$649,100 | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$340,773 | \$199,900 | | \$163,665 | | \$451,082 | | \$480,347 | | \$747,307 | |
| Sale of Bonds | \$2,500 | \$0 | | \$0 | | \$6,775 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$343,273 | \$199,900 | | \$163,665 | | \$457,857 | | \$480,347 | | \$747,307 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | (\$1,422,722) | \$3,726,853 | | (\$1,174,104) | | \$433,253 | | \$1,346,028 | | \$1,396,407 | |
| BEGINNING FUND BALANCE | (\$9,893,302) | (\$11,316,024) | | (\$7,589,171) | | (\$8,763,275) | | (\$8,330,022) | | (\$9,672,691) | |
| YEAR-END FUND BALANCE | (\$11,316,024) | (\$7,589,171) | | (\$8,763,275) | | (\$8,330,022) | | (\$9,672,691) | | (\$8,276,284) | |
| FUND BALANCE AS % OF EXPENDITURES | -53.72% | -38.04% | | -34.53% | | -32.59% | | -37.05% | | -34.47% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | (6.45) | (4.57) | | (4.14) | | (3.91) | | (4.45) | | (4.14) | |

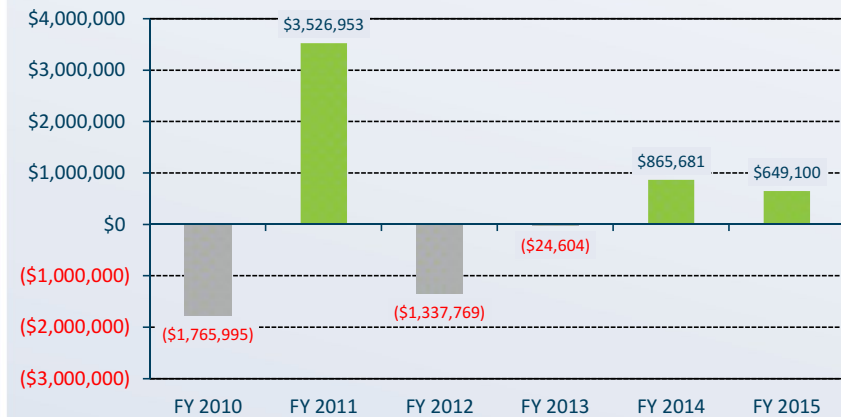
Rockford PSD 205

Operations and Maintenance Fund - Historical Summary

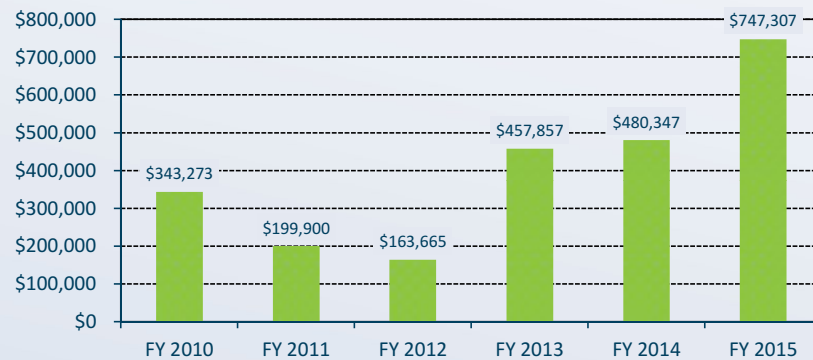
REVENUES VS. EXPENDITURES



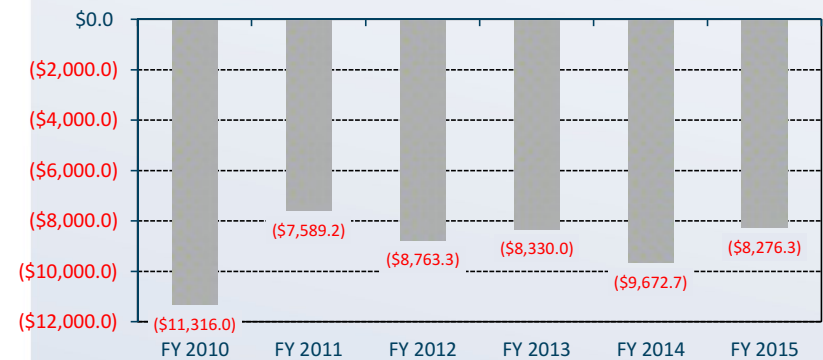
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (THOUSANDS)



Rockford PSD 205

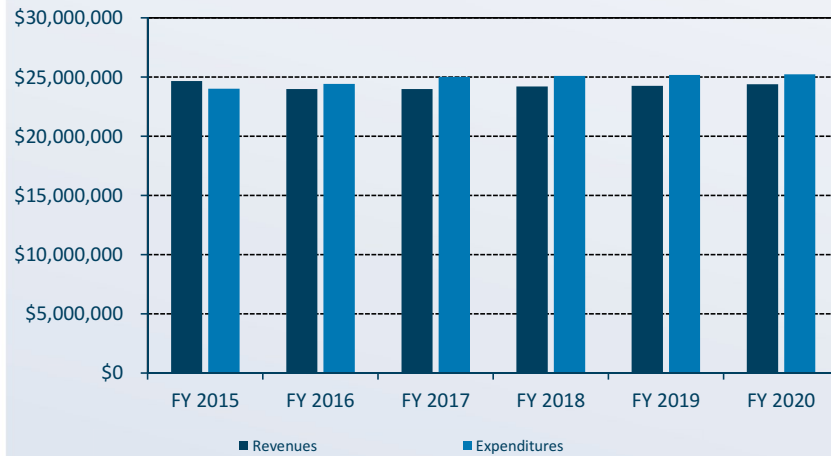
Operations and Maintenance Fund - Projection Summary

| | BUDGET FY 2015 | REVENUE / EXPENDITURE PROJECTIONS | | | | | | | | | |
|--|-------------------|-----------------------------------|---------|---------------|---------|--------------|---------|--------------|---------|--------------|-------|
| | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg | |
| REVENUE | | | | | | | | | | | |
| Local | \$24,660,914 | \$23,996,445 | -2.69% | \$24,004,801 | 0.03% | \$24,211,718 | 0.86% | \$24,256,557 | 0.19% | \$24,400,707 | 0.59% |
| State | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$24,660,914 | \$23,996,445 | -2.69% | \$24,004,801 | 0.03% | \$24,211,718 | 0.86% | \$24,256,557 | 0.19% | \$24,400,707 | 0.59% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$3,944,604 | \$4,529,279 | 14.82% | \$4,647,646 | 2.61% | \$4,715,278 | 1.46% | \$4,784,670 | 1.47% | \$4,855,934 | 1.49% |
| Other | \$20,067,210 | \$19,886,010 | -0.90% | \$20,386,010 | 2.51% | \$20,386,010 | 0.00% | \$20,386,010 | 0.00% | \$20,386,010 | 0.00% |
| TOTAL EXPENDITURES | \$24,011,814 | \$24,415,289 | 1.68% | \$25,033,656 | 2.53% | \$25,101,288 | 0.27% | \$25,170,680 | 0.28% | \$25,241,944 | 0.28% |
| SURPLUS / DEFICIT | \$649,100 | (\$418,844) | | (\$1,028,855) | | (\$889,569) | | (\$914,123) | | (\$841,237) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$747,307 | \$10,000,000 | | \$2,000,000 | | \$2,000,000 | | \$1,000,000 | | \$1,000,000 | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$747,307 | \$10,000,000 | | \$2,000,000 | | \$2,000,000 | | \$1,000,000 | | \$1,000,000 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | \$1,396,407 | \$9,581,156 | | \$971,145 | | \$1,110,431 | | \$85,877 | | \$158,763 | |
| BEGINNING FUND BALANCE | (\$9,672,691) | (\$8,276,284) | | \$1,304,872 | | \$2,276,018 | | \$3,386,448 | | \$3,472,325 | |
| PROJECTED YEAR END BALANCE | (\$8,276,284) | \$1,304,872 | | \$2,276,018 | | \$3,386,448 | | \$3,472,325 | | \$3,631,088 | |
| FUND BALANCE AS % OF EXPENDITURES | -34.47% | 5.34% | | 9.09% | | 13.49% | | 13.80% | | 14.39% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | (4.14) | 0.64 | | 1.09 | | 1.62 | | 1.66 | | 1.73 | |

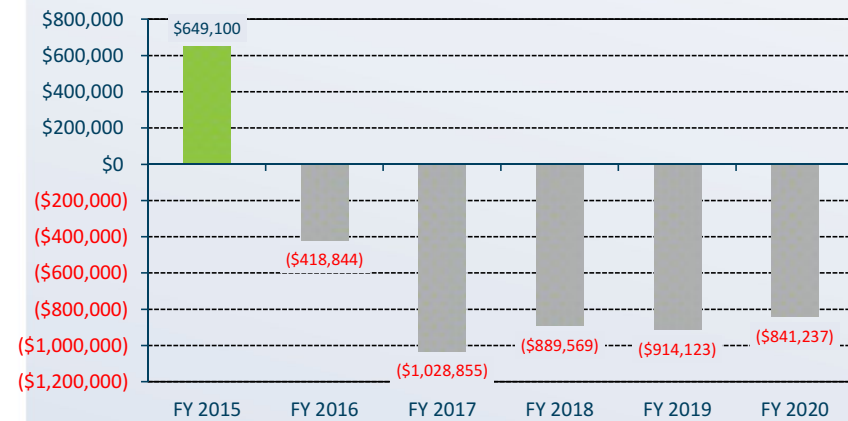
Rockford PSD 205

Operations and Maintenance Fund - Projection Summary

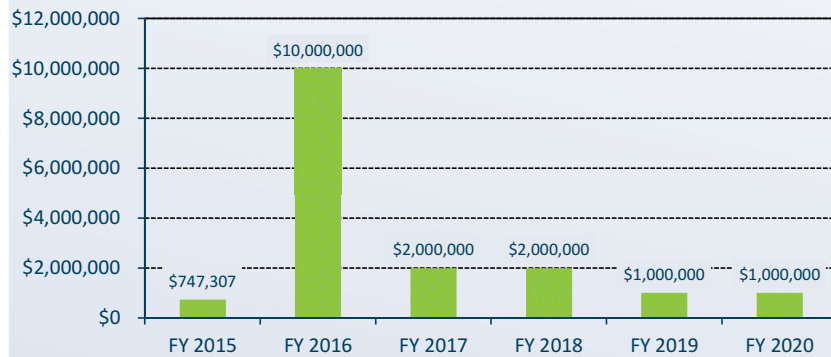
REVENUES VS. EXPENDITURES



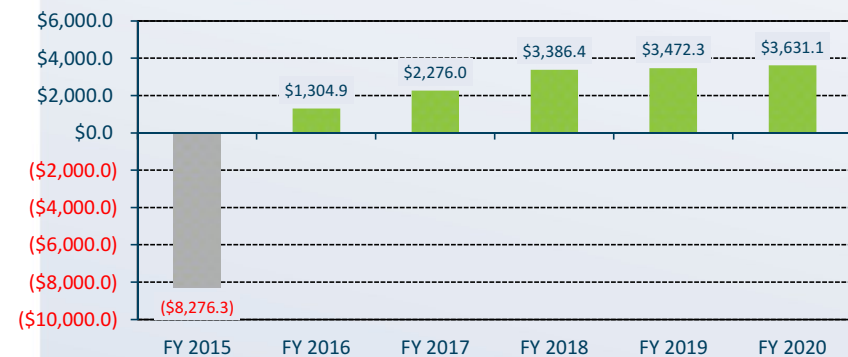
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (THOUSANDS)

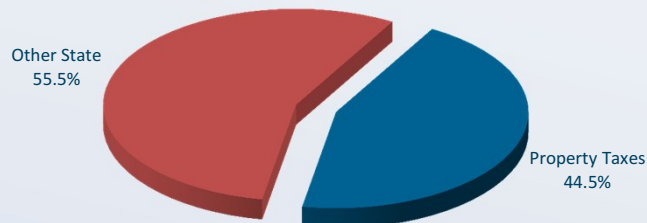


Rockford PSD 205

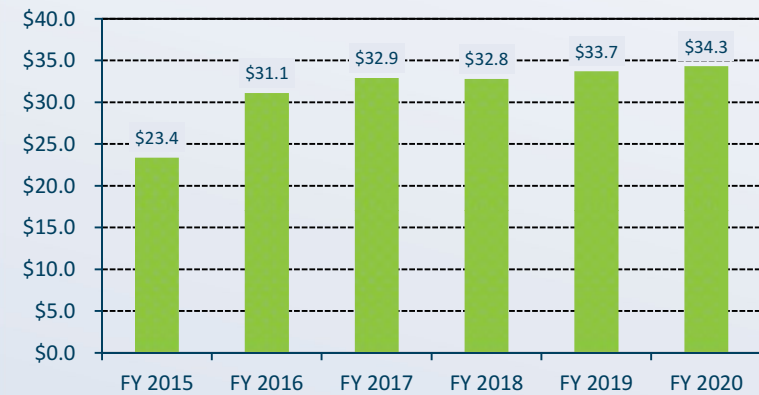
Transportation Fund - Revenue Analysis

| | BUDGET | REVENUE PROJECTIONS | | | | | | | | | |
|------------------------------|---------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|--------------|---------------------|--------------|
| | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| LOCAL | | | | | | | | | | | |
| Property Taxes | \$10,388,198 | \$17,753,626 | 70.90% | \$20,140,086 | 13.44% | \$19,851,929 | -1.43% | \$20,376,042 | 2.64% | \$20,688,618 | 1.53% |
| Transportation Fees | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Earnings on Investments | \$0 | \$23,642 | | \$26,377 | 11.57% | \$34,081 | 29.21% | \$43,812 | 28.55% | \$56,275 | 28.45% |
| Other Local Revenue | \$0 | \$330,000 | | \$330,000 | 0.00% | \$330,000 | 0.00% | \$330,000 | 0.00% | \$330,000 | 0.00% |
| TOTAL LOCAL REVENUE | \$10,388,198 | \$18,107,268 | 74.31% | \$20,496,463 | 13.19% | \$20,216,011 | -1.37% | \$20,749,854 | 2.64% | \$21,074,892 | 1.57% |
| STATE | | | | | | | | | | | |
| General State Aid | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other State Revenue | \$12,967,953 | \$12,967,998 | 0.00% | \$12,356,604 | -4.71% | \$12,579,454 | 1.80% | \$12,926,501 | 2.76% | \$13,183,595 | 1.99% |
| TOTAL STATE REVENUE | \$12,967,953 | \$12,967,998 | 0.00% | \$12,356,604 | -4.71% | \$12,579,454 | 1.80% | \$12,926,501 | 2.76% | \$13,183,595 | 1.99% |
| TOTAL FEDERAL REVENUE | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| FLOW-THROUGH REVENUE | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$23,356,151 | \$31,075,266 | 33.05% | \$32,853,068 | 5.72% | \$32,795,465 | -0.18% | \$33,676,355 | 2.69% | \$34,258,488 | 1.73% |

REVENUE BY SOURCE DETAIL - FY 2015



REVENUE PROJECTION (MILLIONS)

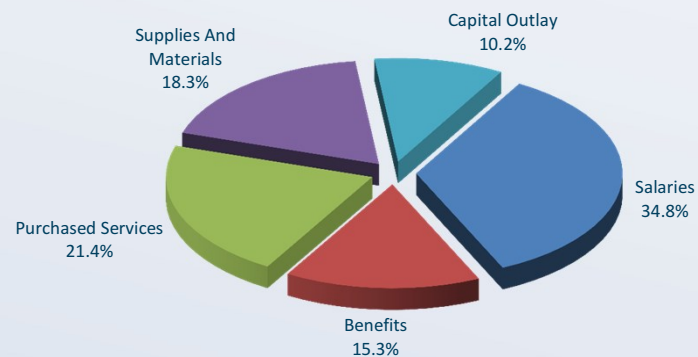


Rockford PSD 205

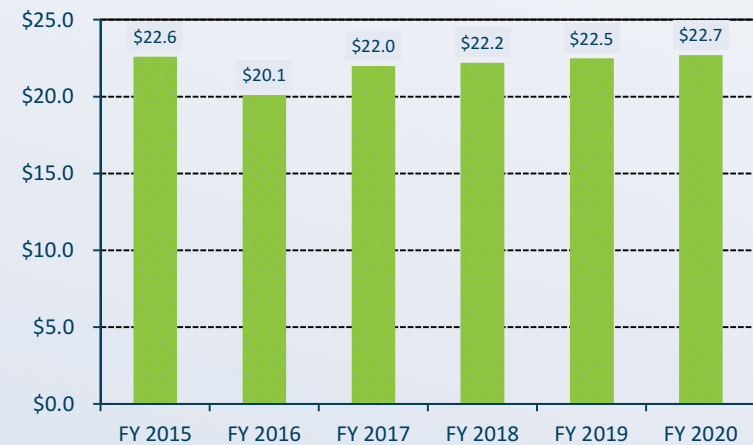
Transportation Fund - Expenditure Analysis

| | | BUDGET | EXPENDITURE PROJECTIONS | | | | | | | | | |
|---------------------------|-----------------------------|--------------|-------------------------|---------|--------------|---------|--------------|-------|--------------|-------|--------------|-------|
| | | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| | Salaries | \$7,871,451 | \$7,701,971 | -2.15% | \$7,926,789 | 2.92% | \$8,015,987 | 1.13% | \$8,106,168 | 1.13% | \$8,197,342 | 1.12% |
| | Benefits | \$3,468,828 | \$3,722,651 | 7.32% | \$3,858,642 | 3.65% | \$4,000,024 | 3.66% | \$4,147,254 | 3.68% | \$4,300,674 | 3.70% |
| TOTAL SALARIES & BENEFITS | | \$11,340,279 | \$11,424,622 | 0.74% | \$11,785,431 | 3.16% | \$12,016,011 | 1.96% | \$12,253,421 | 1.98% | \$12,498,016 | 2.00% |
| | | | | | | | | | | | | |
| | Purchased Services | \$4,848,171 | \$4,317,171 | -10.95% | \$4,317,171 | 0.00% | \$4,317,171 | 0.00% | \$4,317,171 | 0.00% | \$4,317,171 | 0.00% |
| | Supplies And Materials | \$4,134,700 | \$3,754,700 | -9.19% | \$3,754,700 | 0.00% | \$3,754,700 | 0.00% | \$3,754,700 | 0.00% | \$3,754,700 | 0.00% |
| | Capital Outlay | \$2,302,100 | \$647,100 | -71.89% | \$2,147,100 | 231.80% | \$2,147,100 | 0.00% | \$2,147,100 | 0.00% | \$2,147,100 | 0.00% |
| | Other Objects | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| | Non-Capitalized Equipment | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| | Termination Benefits | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| | Provision For Contingencies | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL ALL OTHER | | \$11,284,971 | \$8,718,971 | -22.74% | \$10,218,971 | 17.20% | \$10,218,971 | 0.00% | \$10,218,971 | 0.00% | \$10,218,971 | 0.00% |
| | | | | | | | | | | | | |
| TOTAL EXPENDITURES | | \$22,625,250 | \$20,143,593 | -10.97% | \$22,004,402 | 9.24% | \$22,234,982 | 1.05% | \$22,472,392 | 1.07% | \$22,716,987 | 1.09% |

FY 2015 EXPENDITURES BY OBJECT



EXPENDITURE PROJECTION (MILLIONS)



Rockford PSD 205

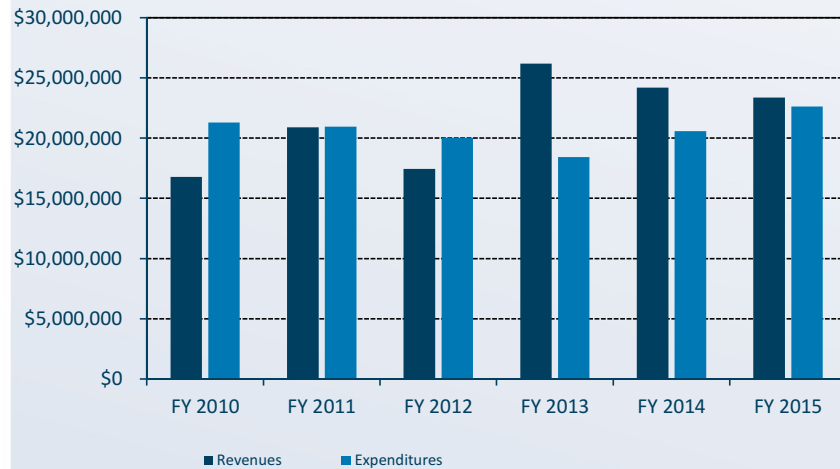
Transportation Fund - Historical Summary

| | ACTUAL REVENUE / EXPENDITURES | | | | | | | | BUDGET | | |
|--|-------------------------------|--------------|---------|---------------|---------|--------------|---------|--------------|---------|--------------|--------|
| | FY 2010 | FY 2011 | % chg | FY 2012 | % chg | FY 2013 | % chg | FY 2014 | % chg | FY 2015 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$5,669,798 | \$6,432,854 | 13.46% | \$8,239,338 | 28.08% | \$10,444,219 | 26.76% | \$10,681,403 | 2.27% | \$10,388,198 | -2.75% |
| State | \$11,098,240 | \$14,450,757 | 30.21% | \$9,213,204 | -36.24% | \$15,740,258 | 70.84% | \$13,493,180 | -14.28% | \$12,967,953 | -3.89% |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$16,768,038 | \$20,883,611 | 24.54% | \$17,452,542 | -16.43% | \$26,184,477 | 50.03% | \$24,174,583 | -7.68% | \$23,356,151 | -3.39% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$11,644,630 | \$12,460,383 | 7.01% | \$11,316,509 | -9.18% | \$10,998,169 | -2.81% | \$11,695,407 | 6.34% | \$11,340,279 | -3.04% |
| Other | \$9,644,191 | \$8,492,695 | -11.94% | \$8,695,019 | 2.38% | \$7,413,669 | -14.74% | \$8,883,473 | 19.83% | \$11,284,971 | 27.03% |
| TOTAL EXPENDITURES | \$21,288,821 | \$20,953,078 | -1.58% | \$20,011,528 | -4.49% | \$18,411,838 | -7.99% | \$20,578,880 | 11.77% | \$22,625,250 | 9.94% |
| SURPLUS / DEFICIT | (\$4,520,783) | (\$69,467) | | (\$2,558,986) | | \$7,772,639 | | \$3,595,703 | | \$730,901 | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Sale of Bonds | \$40,090 | \$171,932 | | \$32,947 | | \$57,467 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$40,090 | \$171,932 | | \$32,947 | | \$57,467 | | \$0 | | \$0 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | (\$4,480,693) | \$102,465 | | (\$2,526,039) | | \$7,830,106 | | \$3,595,703 | | \$730,901 | |
| BEGINNING FUND BALANCE | \$8,435,981 | \$3,955,288 | | \$4,057,753 | | \$1,531,714 | | \$9,361,820 | | \$12,957,523 | |
| YEAR-END FUND BALANCE | \$3,955,288 | \$4,057,753 | | \$1,531,714 | | \$9,361,820 | | \$12,957,523 | | \$13,688,424 | |
| FUND BALANCE AS % OF EXPENDITURES | 18.58% | 19.37% | | 7.65% | | 50.85% | | 62.97% | | 60.50% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | 2.23 | 2.32 | | 0.92 | | 6.10 | | 7.56 | | 7.26 | |

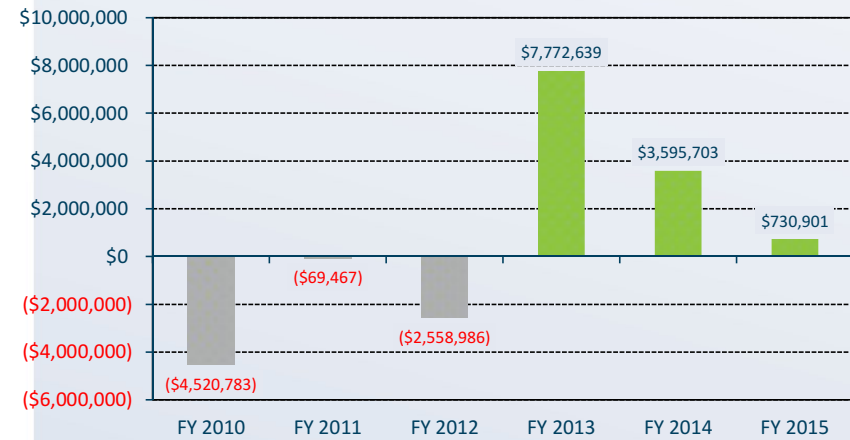
Rockford PSD 205

Transportation Fund - Historical Summary

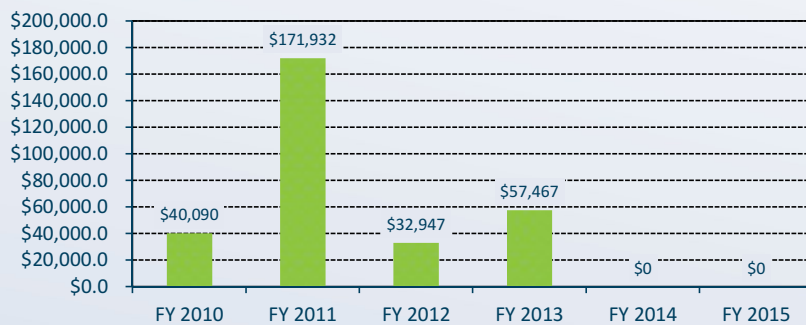
REVENUES VS. EXPENDITURES



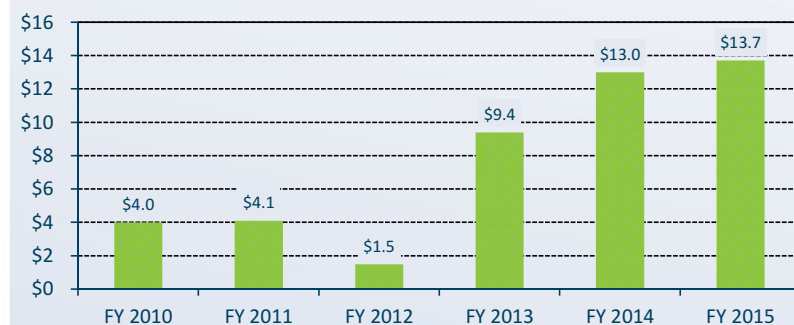
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (MILLIONS)



Rockford PSD 205

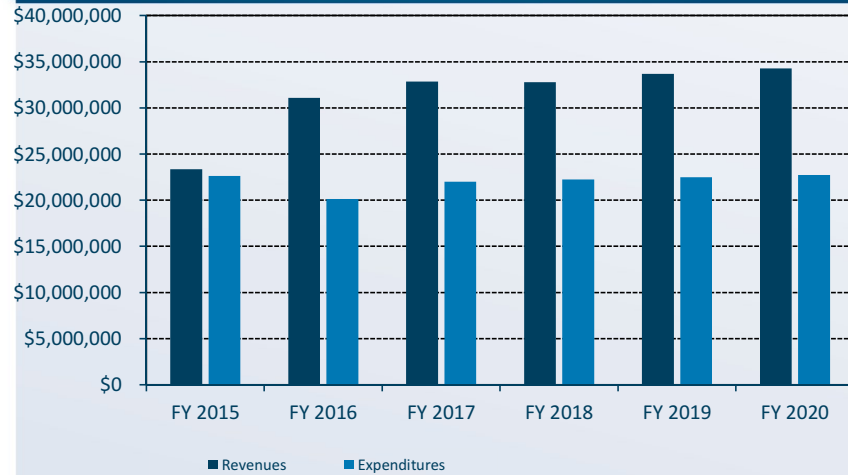
Transportation Fund - Projection Summary

| | BUDGET FY 2015 | REVENUE / EXPENDITURE PROJECTIONS | | | | | | | | | |
|---|---------------------|-----------------------------------|----------------|-----------------------|--------------|-----------------------|---------------|-----------------------|--------------|-----------------------|--------------|
| | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$10,388,198 | \$18,107,268 | 74.31% | \$20,496,463 | 13.19% | \$20,216,011 | -1.37% | \$20,749,854 | 2.64% | \$21,074,892 | 1.57% |
| State | \$12,967,953 | \$12,967,998 | 0.00% | \$12,356,604 | -4.71% | \$12,579,454 | 1.80% | \$12,926,501 | 2.76% | \$13,183,595 | 1.99% |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$23,356,151 | \$31,075,266 | 33.05% | \$32,853,068 | 5.72% | \$32,795,465 | -0.18% | \$33,676,355 | 2.69% | \$34,258,488 | 1.73% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$11,340,279 | \$11,424,622 | 0.74% | \$11,785,431 | 3.16% | \$12,016,011 | 1.96% | \$12,253,421 | 1.98% | \$12,498,016 | 2.00% |
| Other | \$11,284,971 | \$8,718,971 | -22.74% | \$10,218,971 | 17.20% | \$10,218,971 | 0.00% | \$10,218,971 | 0.00% | \$10,218,971 | 0.00% |
| TOTAL EXPENDITURES | \$22,625,250 | \$20,143,593 | -10.97% | \$22,004,402 | 9.24% | \$22,234,982 | 1.05% | \$22,472,392 | 1.07% | \$22,716,987 | 1.09% |
| SURPLUS / DEFICIT | \$730,901 | \$10,931,672 | | \$10,848,666 | | \$10,560,483 | | \$11,203,963 | | \$11,541,501 | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | (\$20,000,000) | | (\$12,000,000) | | (\$11,000,000) | | (\$11,000,000) | | (\$11,000,000) | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$0 | (\$20,000,000) | | (\$12,000,000) | | (\$11,000,000) | | (\$11,000,000) | | (\$11,000,000) | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | \$730,901 | (\$9,068,328) | | (\$1,151,334) | | (\$439,517) | | \$203,963 | | \$541,501 | |
| BEGINNING FUND BALANCE | \$12,957,523 | \$13,688,424 | | \$4,620,096 | | \$3,468,762 | | \$3,029,245 | | \$3,233,208 | |
| PROJECTED YEAR END BALANCE | \$13,688,424 | \$4,620,096 | | \$3,468,762 | | \$3,029,245 | | \$3,233,208 | | \$3,774,709 | |
| FUND BALANCE AS % OF EXPENDITURES | 60.50% | 22.94% | | 15.76% | | 13.62% | | 14.39% | | 16.62% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | 7.26 | 2.75 | | 1.89 | | 1.63 | | 1.73 | | 1.99 | |

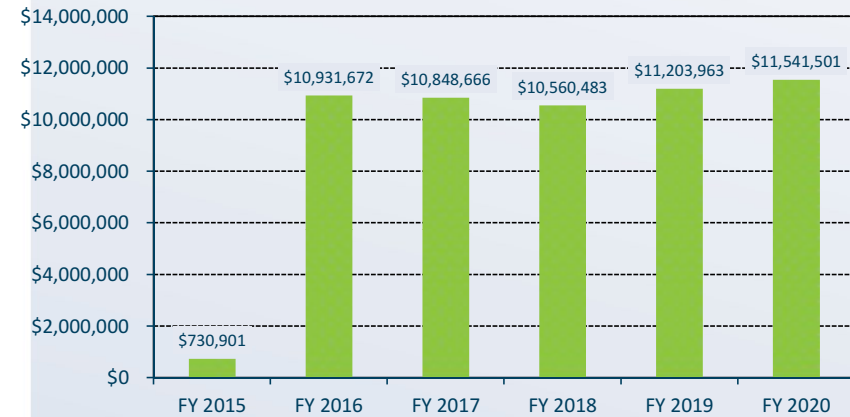
Rockford PSD 205

Transportation Fund - Projection Summary

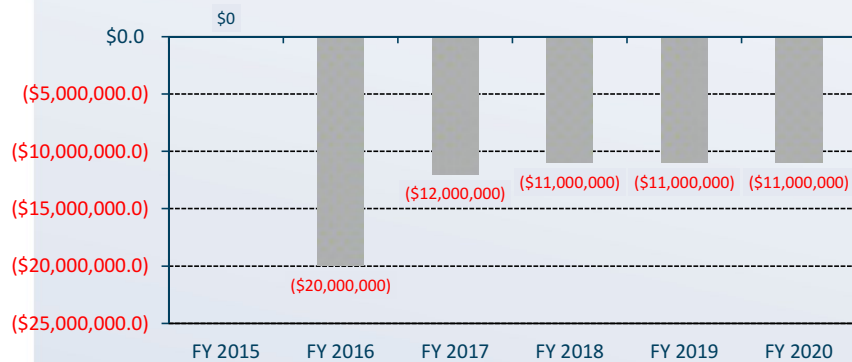
REVENUES VS. EXPENDITURES



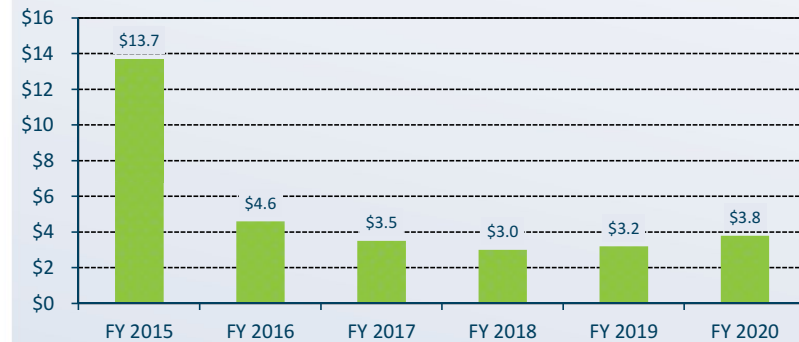
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (MILLIONS)



Rockford PSD 205

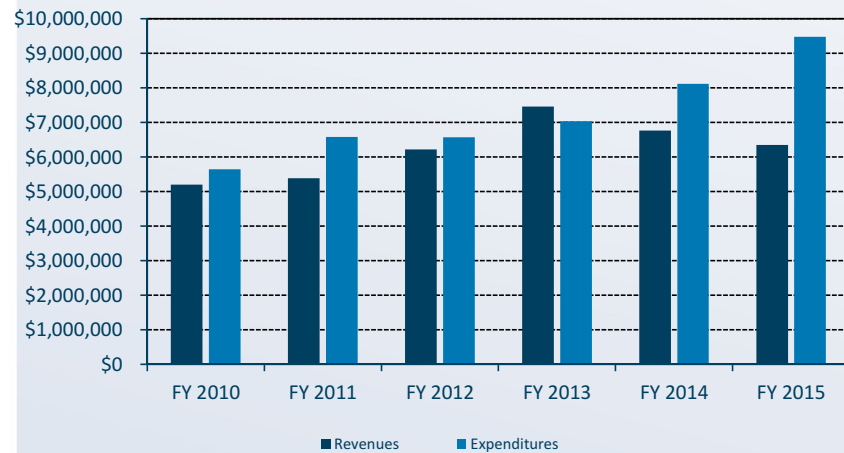
Municipal Retirement/Social Security Fund - Historical Summary

| | ACTUAL REVENUE / EXPENDITURES | | | | | | | | | BUDGET | |
|---|-------------------------------|----------------------|---------------|--------------------|---------------|--------------------|---------------|----------------------|---------------|----------------------|---------------|
| | FY 2010 | FY 2011 | % chg | FY 2012 | % chg | FY 2013 | % chg | FY 2014 | % chg | FY 2015 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$5,201,234 | \$5,383,024 | 3.50% | \$6,218,056 | 15.51% | \$7,465,524 | 20.06% | \$6,765,211 | -9.38% | \$6,347,184 | -6.18% |
| State | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$5,201,234 | \$5,383,024 | 3.50% | \$6,218,056 | 15.51% | \$7,465,524 | 20.06% | \$6,765,211 | -9.38% | \$6,347,184 | -6.18% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$5,648,870 | \$6,579,801 | 16.48% | \$6,570,913 | -0.14% | \$7,031,257 | 7.01% | \$8,119,325 | 15.47% | \$9,480,754 | 16.77% |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL EXPENDITURES | \$5,648,870 | \$6,579,801 | 16.48% | \$6,570,913 | -0.14% | \$7,031,257 | 7.01% | \$8,119,325 | 15.47% | \$9,480,754 | 16.77% |
| SURPLUS / DEFICIT | (\$447,636) | (\$1,196,777) | | (\$352,857) | | \$434,267 | | (\$1,354,114) | | (\$3,133,570) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | (\$447,636) | (\$1,196,777) | | (\$352,857) | | \$434,267 | | (\$1,354,114) | | (\$3,133,570) | |
| BEGINNING FUND BALANCE | \$6,003,454 | \$5,555,818 | | \$4,359,041 | | \$4,006,184 | | \$4,440,451 | | \$3,086,337 | |
| YEAR-END FUND BALANCE | \$5,555,818 | \$4,359,041 | | \$4,006,184 | | \$4,440,451 | | \$3,086,337 | | (\$47,233) | |
| FUND BALANCE AS % OF EXPENDITURES | 98.35% | 66.25% | | 60.97% | | 63.15% | | 38.01% | | -0.50% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | 11.80 | 7.95 | | 7.32 | | 7.58 | | 4.56 | | (0.06) | |

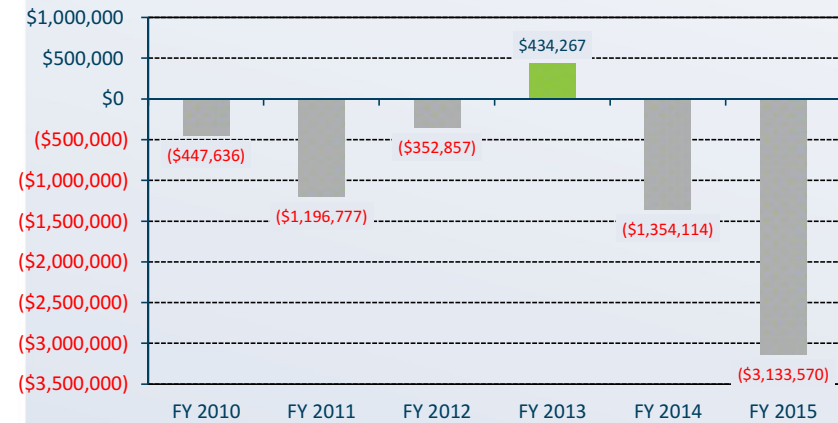
Rockford PSD 205

Municipal Retirement/Social Security Fund - Historical Summary

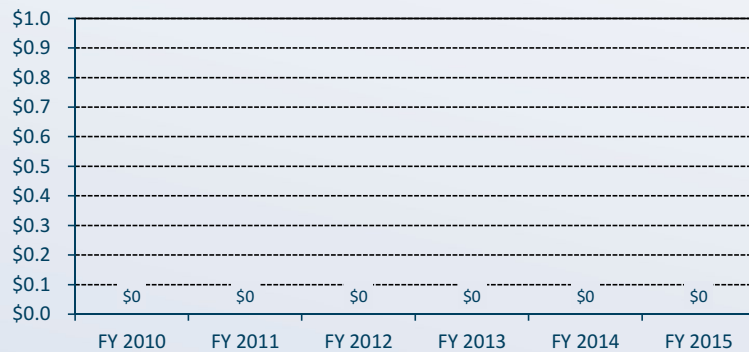
REVENUES VS. EXPENDITURES



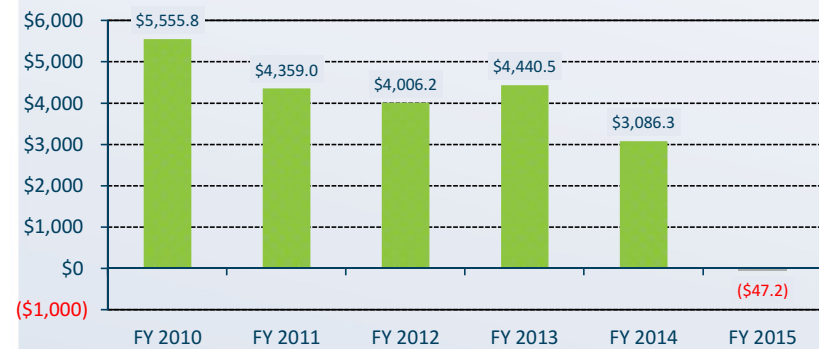
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (THOUSANDS)



Rockford PSD 205

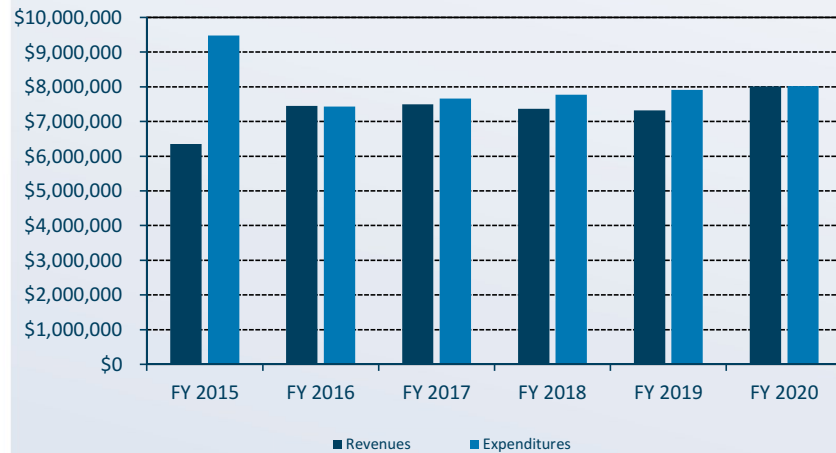
Municipal Retirement/Social Security Fund - Projection Summary

| | BUDGET | REVENUE / EXPENDITURE PROJECTIONS | | | | | | | | | |
|---|----------------------|-----------------------------------|----------------|--------------------|--------------|--------------------|---------------|----------------------|---------------|----------------------|--------------|
| | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$6,347,184 | \$7,448,040 | 17.34% | \$7,491,379 | 0.58% | \$7,368,010 | -1.65% | \$7,318,119 | -0.68% | \$8,011,957 | 9.48% |
| State | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$6,347,184 | \$7,448,040 | 17.34% | \$7,491,379 | 0.58% | \$7,368,010 | -1.65% | \$7,318,119 | -0.68% | \$8,011,957 | 9.48% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$9,480,754 | \$7,433,940 | -21.59% | \$7,659,451 | 3.03% | \$7,772,062 | 1.47% | \$7,907,314 | 1.74% | \$8,017,900 | 1.40% |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL EXPENDITURES | \$9,480,754 | \$7,433,940 | -21.59% | \$7,659,451 | 3.03% | \$7,772,062 | 1.47% | \$7,907,314 | 1.74% | \$8,017,900 | 1.40% |
| SURPLUS / DEFICIT | (\$3,133,570) | \$14,101 | | (\$168,072) | | (\$404,052) | | (\$589,195) | | (\$5,944) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | (\$3,133,570) | \$14,101 | | (\$168,072) | | (\$404,052) | | (\$589,195) | | (\$5,944) | |
| BEGINNING FUND BALANCE | \$3,086,337 | (\$47,233) | | (\$33,132) | | (\$201,204) | | (\$605,256) | | (\$1,194,451) | |
| PROJECTED YEAR END BALANCE | (\$47,233) | (\$33,132) | | (\$201,204) | | (\$605,256) | | (\$1,194,451) | | (\$1,200,395) | |
| FUND BALANCE AS % OF EXPENDITURES | -0.50% | -0.45% | | -2.63% | | -7.79% | | -15.11% | | -14.97% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | (0.06) | (0.05) | | (0.32) | | (0.93) | | (1.81) | | (1.80) | |

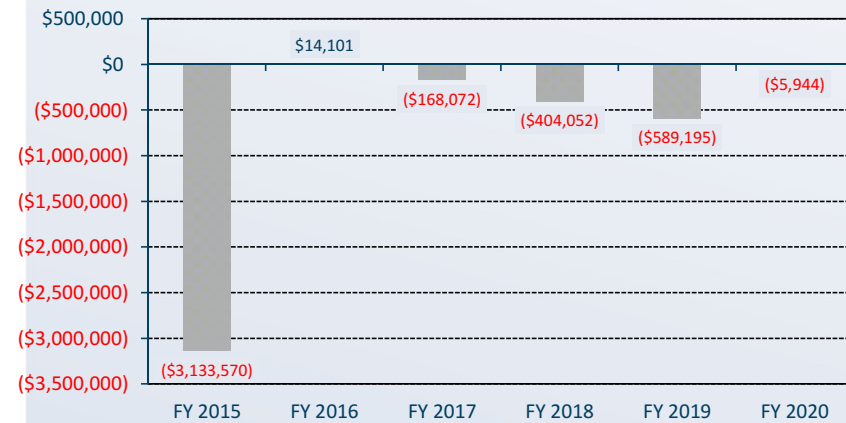
Rockford PSD 205

Municipal Retirement/Social Security Fund - Projection Summary

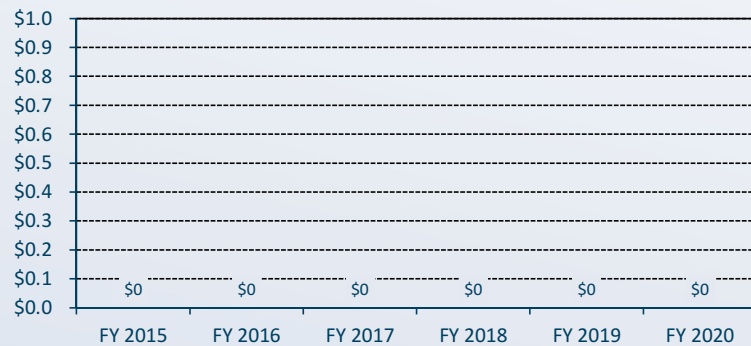
REVENUES VS. EXPENDITURES



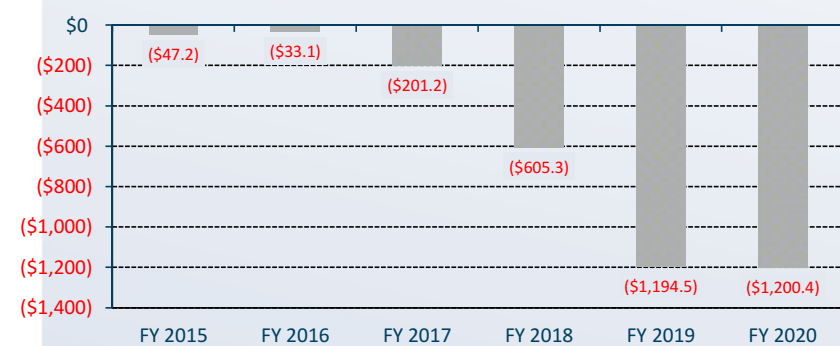
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (THOUSANDS)



Rockford PSD 205

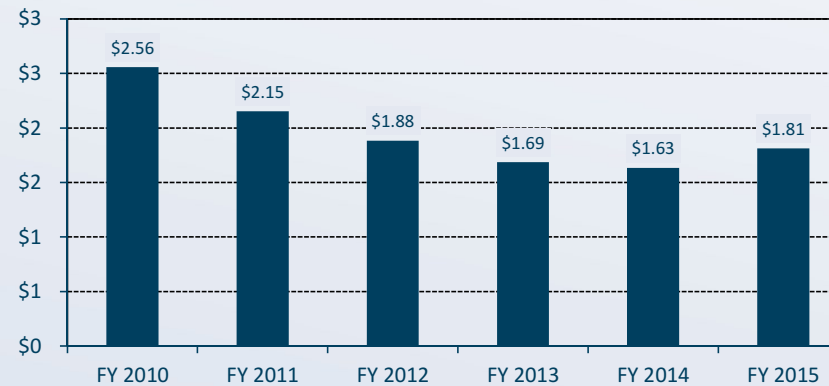
Working Cash Fund - Historical Summary

| | ACTUAL REVENUE / EXPENDITURES | | | | | | | | | BUDGET | |
|-------------------------------|-------------------------------|--------------|---------|----------------|---------|----------------|---------|----------------|--------|--------------|--------|
| | FY 2010 | FY 2011 | % chg | FY 2012 | % chg | FY 2013 | % chg | FY 2014 | % chg | FY 2015 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$2,557,845 | \$2,152,004 | -15.87% | \$1,881,636 | -12.56% | \$1,685,872 | -10.40% | \$1,632,312 | -3.18% | \$1,813,419 | 11.10% |
| State | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$2,557,845 | \$2,152,004 | -15.87% | \$1,881,636 | -12.56% | \$1,685,872 | -10.40% | \$1,632,312 | -3.18% | \$1,813,419 | 11.10% |
| OTHER FIN. SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | (\$676,845) | | (\$10,556,882) | | (\$15,457,098) | | (\$25,497,631) | | (\$747,307) | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$0 | (\$676,845) | | (\$10,556,882) | | (\$15,457,098) | | (\$25,497,631) | | (\$747,307) | |
| | | | | | | | | | | | |
| BEGINNING FUND BALANCE | \$24,481,579 | \$24,481,579 | | \$25,956,738 | | \$27,281,492 | | \$28,510,266 | | \$29,644,946 | |
| | | | | | | | | | | | |
| YEAR-END FUND BALANCE | \$24,481,579 | \$25,956,738 | | \$27,281,492 | | \$28,510,266 | | \$29,644,946 | | \$30,711,058 | |

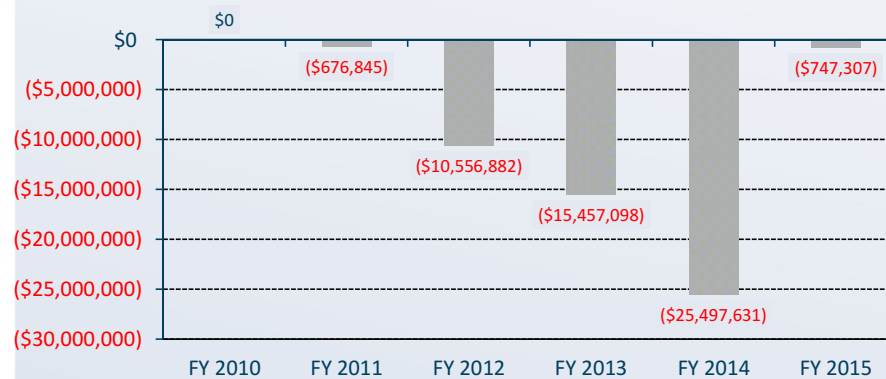
Rockford PSD 205

Working Cash Fund - Historical Summary

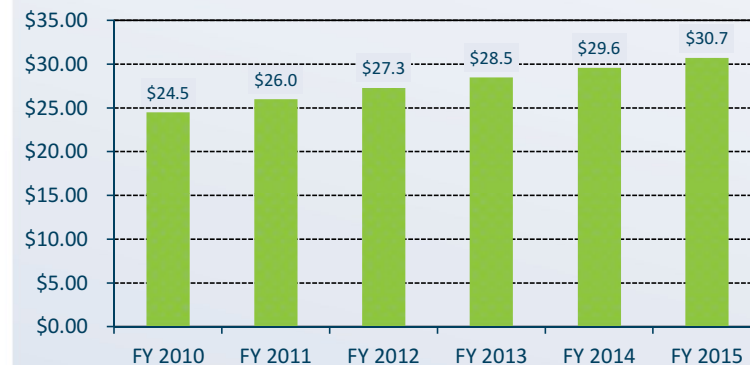
TOTAL REVENUE (IN MILLIONS)



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (MILLIONS)



Rockford PSD 205

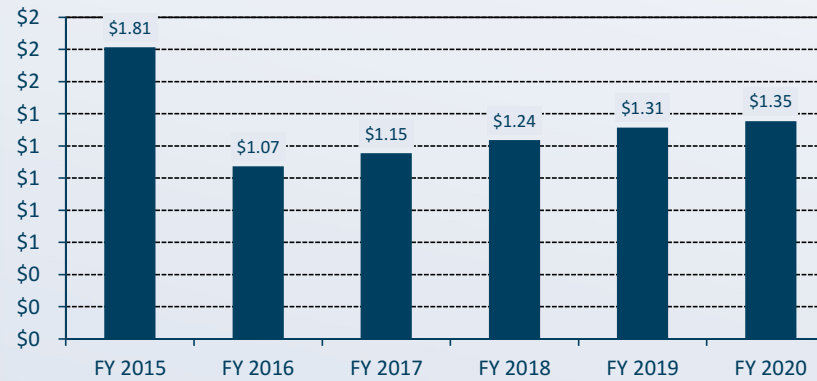
Working Cash Fund - Projection Summary

| | BUDGET FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
|--------------------------------------|---------------------|---------------------|----------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
| REVENUE | | | | | | | | | | | |
| Local | \$1,813,419 | \$1,072,851 | -40.84% | \$1,154,274 | 7.59% | \$1,236,294 | 7.11% | \$1,313,799 | 6.27% | \$1,354,890 | 3.13% |
| State | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$1,813,419 | \$1,072,851 | -40.84% | \$1,154,274 | 7.59% | \$1,236,294 | 7.11% | \$1,313,799 | 6.27% | \$1,354,890 | 3.13% |
| OTHER FIN. SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | (\$747,307) | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | (\$747,307) | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| BEGINNING FUND BALANCE | \$29,644,946 | \$30,711,058 | | \$31,783,909 | | \$32,938,183 | | \$34,174,478 | | \$35,488,277 | |
| PROJECTED YEAR END BALANCE | \$30,711,058 | \$31,783,909 | | \$32,938,183 | | \$34,174,478 | | \$35,488,277 | | \$36,843,166 | |

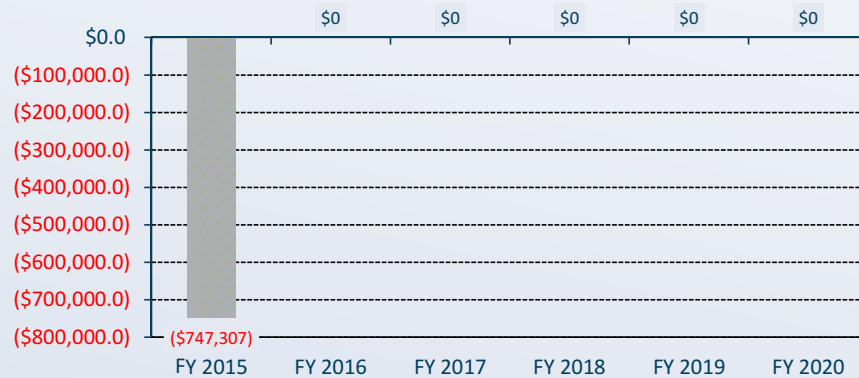
Rockford PSD 205

Working Cash Fund - Projection Summary

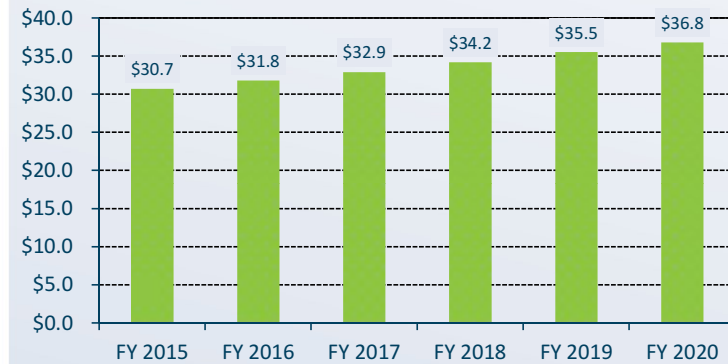
TOTAL REVENUE (IN MILLIONS)



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (MILLIONS)



Rockford PSD 205

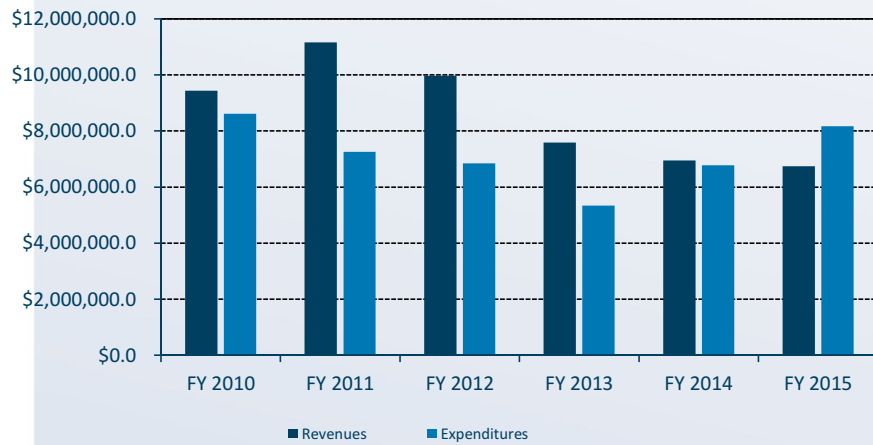
Tort Fund - Historical Summary

| | ACTUAL REVENUE / EXPENDITURES | | | | | | | | BUDGET | | |
|--|-------------------------------|--------------|---------|-------------|---------|-------------|---------|--------------|--------|---------------|--------|
| | FY 2010 | FY 2011 | % chg | FY 2012 | % chg | FY 2013 | % chg | FY 2014 | % chg | FY 2015 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$9,438,181 | \$11,162,709 | 18.27% | \$9,972,534 | -10.66% | \$7,592,883 | -23.86% | \$6,871,141 | -9.51% | \$6,748,124 | -1.79% |
| State | \$0 | \$0 | | \$0 | | \$0 | | \$73,912 | | \$0 | ##### |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$9,438,181 | \$11,162,709 | 18.27% | \$9,972,534 | -10.66% | \$7,592,883 | -23.86% | \$6,945,053 | -8.53% | \$6,748,124 | -2.84% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$559,992 | \$627,840 | 12.12% | \$582,196 | -7.27% | \$565,430 | -2.88% | \$581,140 | 2.78% | \$583,687 | 0.44% |
| Other | \$8,056,587 | \$6,627,363 | -17.74% | \$6,261,979 | -5.51% | \$4,771,062 | -23.81% | \$6,192,243 | 29.79% | \$7,583,000 | 22.46% |
| TOTAL EXPENDITURES | \$8,616,579 | \$7,255,203 | -15.80% | \$6,844,175 | -5.67% | \$5,336,492 | -22.03% | \$6,773,383 | 26.93% | \$8,166,687 | 20.57% |
| SURPLUS / DEFICIT | \$821,602 | \$3,907,506 | | \$3,128,359 | | \$2,256,391 | | \$171,670 | | (\$1,418,563) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | \$821,602 | \$3,907,506 | | \$3,128,359 | | \$2,256,391 | | \$171,670 | | (\$1,418,563) | |
| BEGINNING FUND BALANCE | (\$1,225,199) | (\$403,597) | | \$3,503,909 | | \$6,632,268 | | \$8,888,659 | | \$11,945,434 | |
| YEAR-END FUND BALANCE | (\$403,597) | \$3,503,909 | | \$6,632,268 | | \$8,888,659 | | \$11,945,434 | | \$10,526,871 | |
| FUND BALANCE AS % OF EXPENDITURES | -4.68% | 48.30% | | 96.90% | | 166.56% | | 176.36% | | 128.90% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | (0.56) | 5.80 | | 11.63 | | 19.99 | | 21.16 | | 15.47 | |

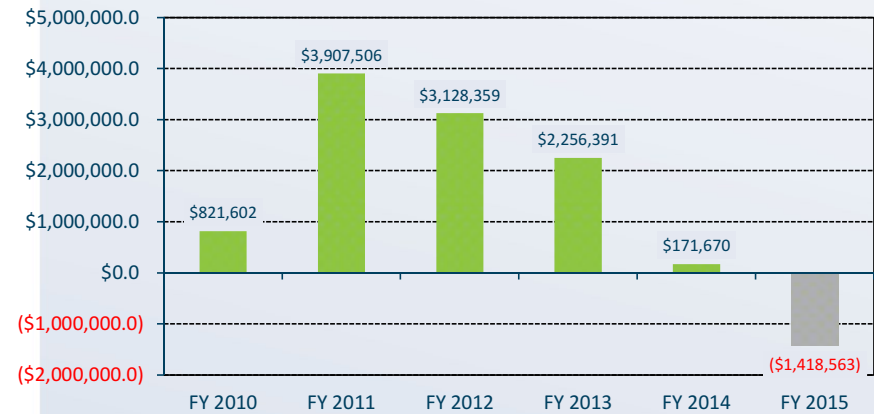
Rockford PSD 205

Tort Fund - Historical Analysis

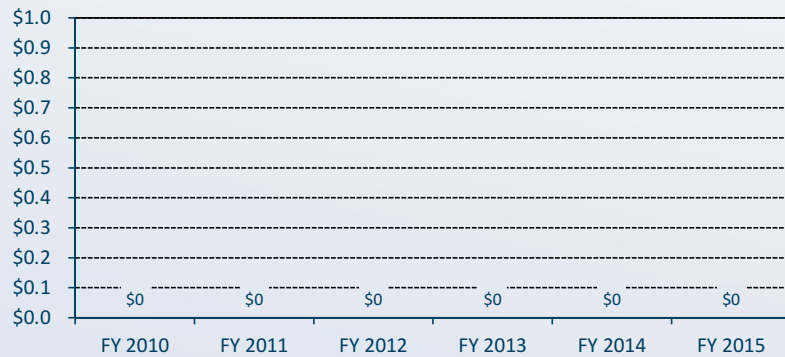
REVENUES VS. EXPENDITURES



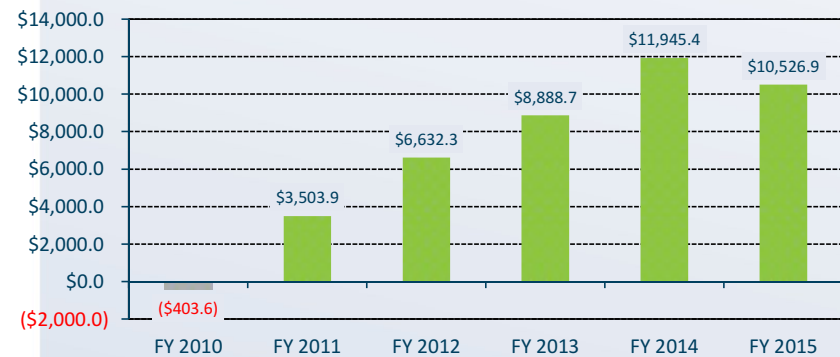
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



YEAR END FUND BALANCE (THOUSANDS)



Rockford PSD 205

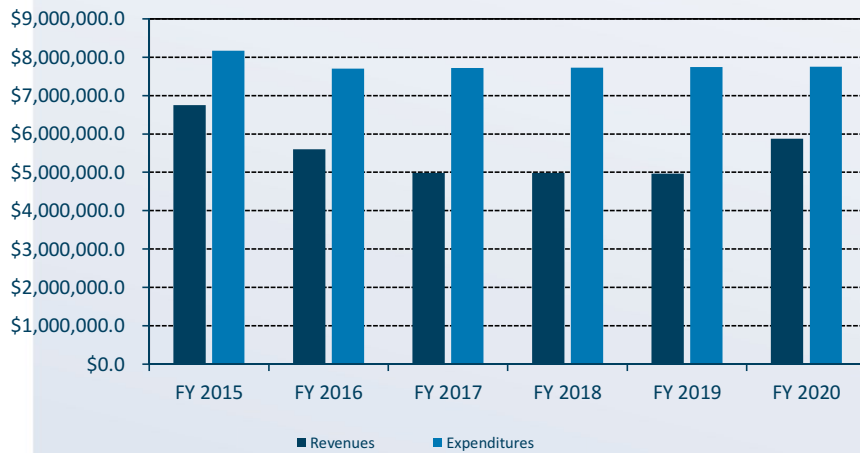
Tort Fund - Projection Summary

| | BUDGET | REVENUE / EXPENDITURE PROJECTIONS | | | | | | | | | |
|---|----------------------|-----------------------------------|----------------|----------------------|----------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|
| | FY 2015 | FY 2016 | % chg | FY 2017 | % chg | FY 2018 | % chg | FY 2019 | % chg | FY 2020 | % chg |
| REVENUE | | | | | | | | | | | |
| Local | \$6,748,124 | \$5,601,436 | -16.99% | \$4,983,897 | -11.02% | \$4,980,515 | -0.07% | \$4,965,480 | -0.30% | \$5,872,429 | 18.27% |
| State | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Federal | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL REVENUE | \$6,748,124 | \$5,601,436 | -16.99% | \$4,983,897 | -11.02% | \$4,980,515 | -0.07% | \$4,965,480 | -0.30% | \$5,872,429 | 18.27% |
| EXPENDITURES | | | | | | | | | | | |
| Salary and Benefit Costs | \$583,687 | \$616,720 | 5.66% | \$629,180 | 2.02% | \$641,292 | 1.93% | \$653,593 | 1.92% | \$666,034 | 1.90% |
| Other | \$7,583,000 | \$7,088,000 | -6.53% | \$7,088,000 | 0.00% | \$7,088,000 | 0.00% | \$7,088,000 | 0.00% | \$7,088,000 | 0.00% |
| TOTAL EXPENDITURES | \$8,166,687 | \$7,704,720 | -5.66% | \$7,717,180 | 0.16% | \$7,729,292 | 0.16% | \$7,741,593 | 0.16% | \$7,754,034 | 0.16% |
| SURPLUS / DEFICIT | (\$1,418,563) | (\$2,103,284) | | (\$2,733,283) | | (\$2,748,777) | | (\$2,776,112) | | (\$1,881,605) | |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | |
| Transfer Among Funds (Net) | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Sale of Bonds | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Sources | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| Other Financing Uses | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| TOTAL OTHER FIN. SOURCES/USES | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | |
| SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES | (\$1,418,563) | (\$2,103,284) | | (\$2,733,283) | | (\$2,748,777) | | (\$2,776,112) | | (\$1,881,605) | |
| BEGINNING FUND BALANCE | \$11,945,434 | \$10,526,871 | | \$8,423,587 | | \$5,690,304 | | \$2,941,526 | | \$165,414 | |
| PROJECTED YEAR END BALANCE | \$10,526,871 | \$8,423,587 | | \$5,690,304 | | \$2,941,526 | | \$165,414 | | (\$1,716,191) | |
| FUND BALANCE AS % OF EXPENDITURES | 128.90% | 109.33% | | 73.74% | | 38.06% | | 2.14% | | -22.13% | |
| FUND BALANCE AS # OF MONTHS OF EXPEND. | 15.47 | 13.12 | | 8.85 | | 4.57 | | 0.26 | | (2.66) | |

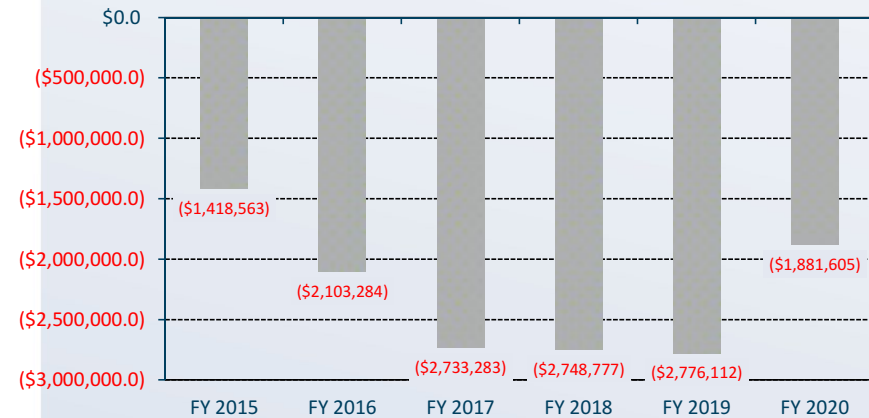
Rockford PSD 205

Tort Fund - Projection Analysis

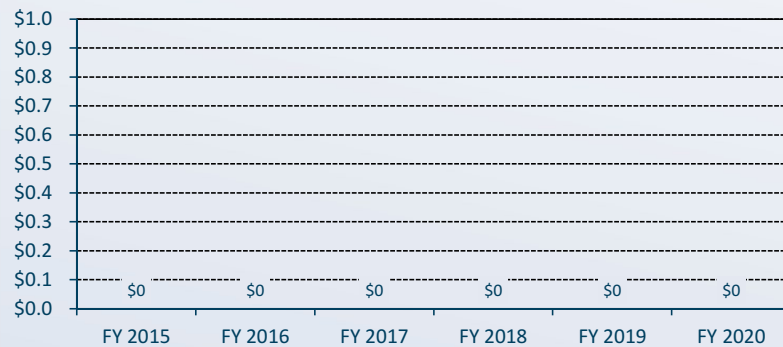
REVENUES VS. EXPENDITURES



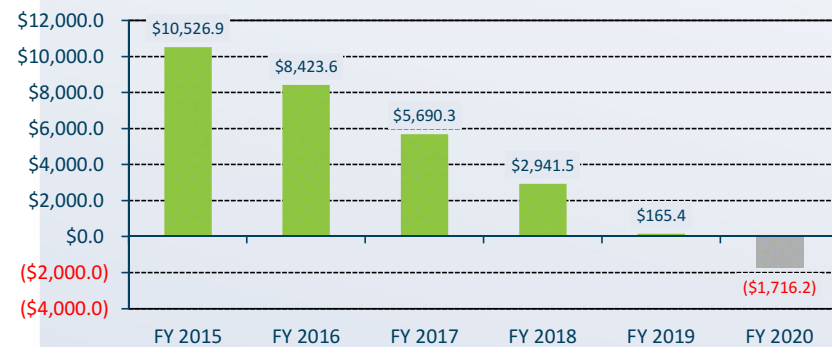
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



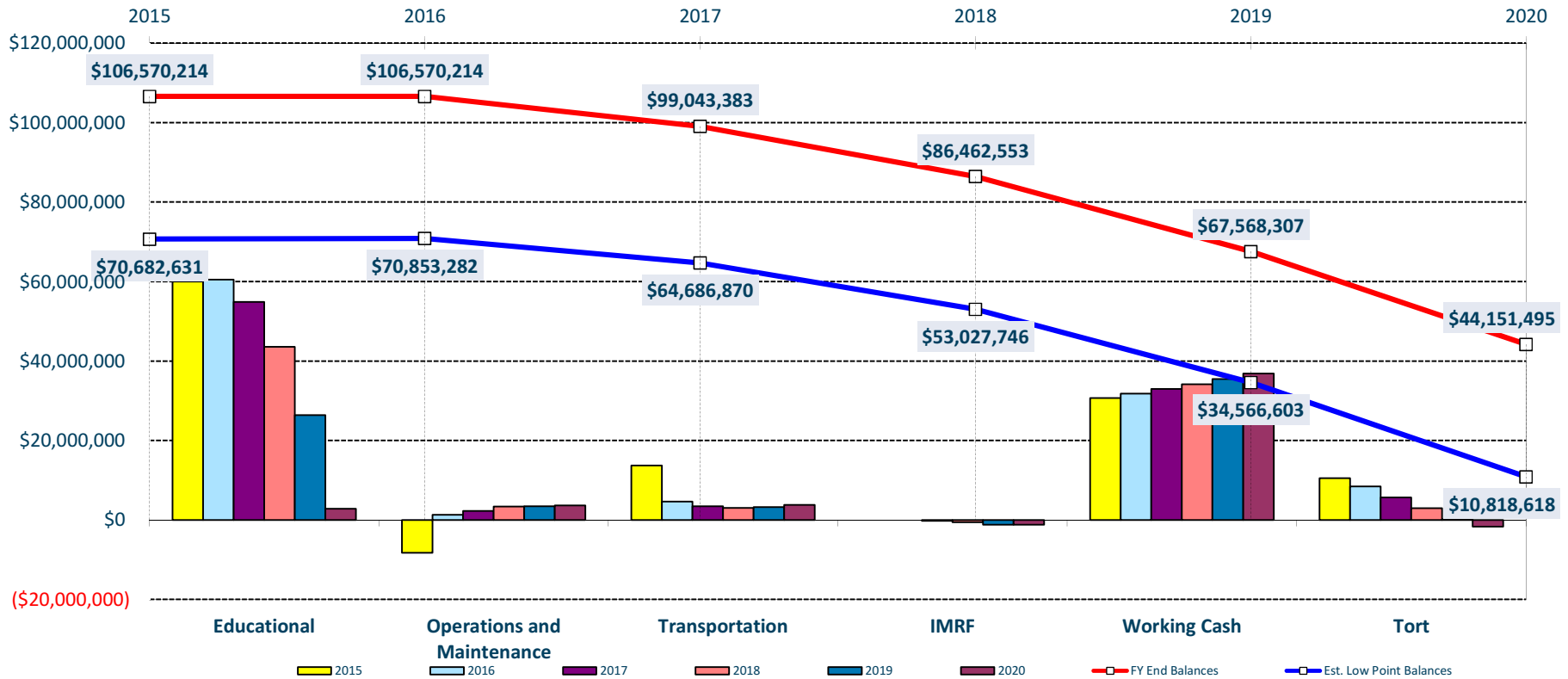
YEAR END FUND BALANCE (THOUSANDS)





Rockford PSD 205

Aggregate View - Projection Summary



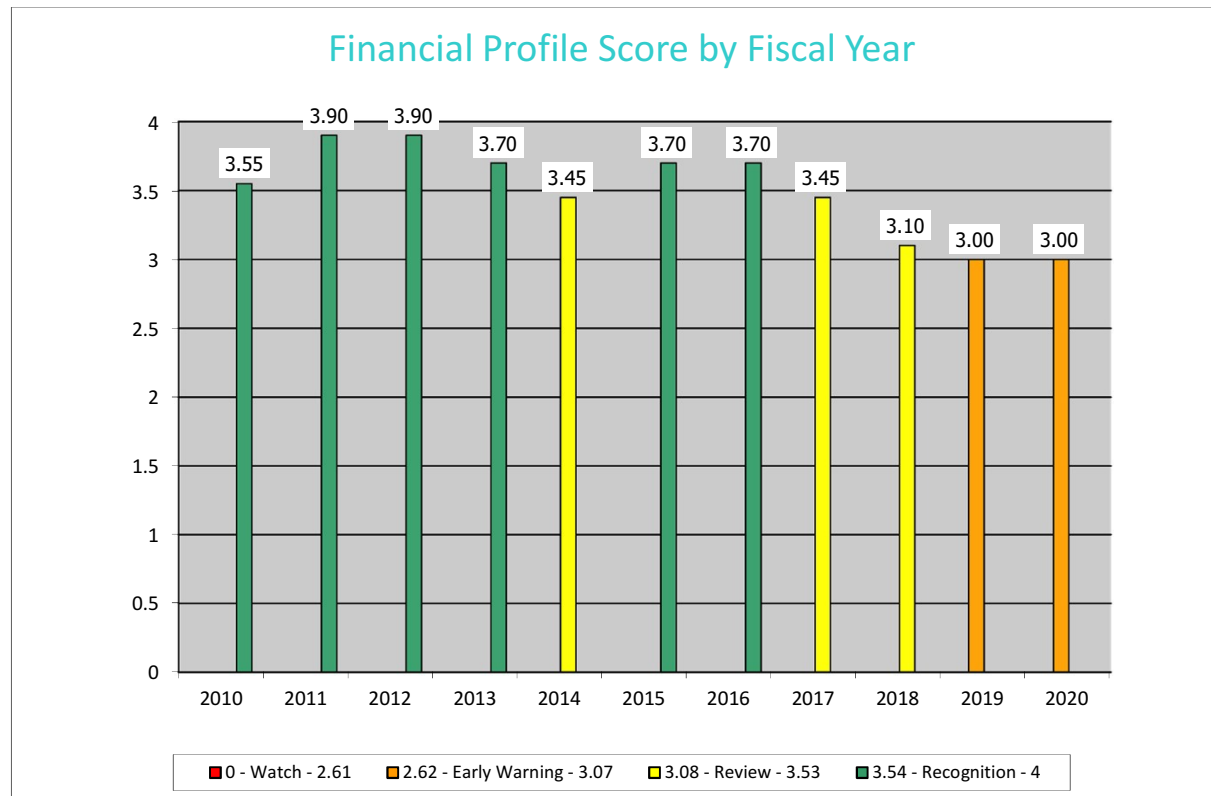


Rockford PSD 205

Aggregate View - Projection Summary

| Financial Profile Calculation For FY 2015 | | | |
|---|--------|-------|-------|
| | Ratio | Score | Value |
| Fund Balance to Rev Ratio | 0.29 | 4 | 1.4 |
| Exp to Rev Ratio | 0.99 | 4 | 1.4 |
| Days Cash On Hand | 128.38 | 3 | 0.3 |
| % of Short Term Borrowing Max Remaining | 100.00 | 4 | 0.4 |
| % of Long Term Debt Margin Remaining | 48.32 | 2 | 0.2 |

Total Score: 3.7
Category: Financial Recognition





Rockford PSD 205

General State Aid

Worksheet for the 2013-2014 Claim Payable in 2014-2015

| | | | | | |
|----------------------------------|-----------------|---|-----------------|--------------------------------------|-----------------|
| TAX YEAR: | 2013 | Complete if Subject to PTELL (Tax Caps) | | 2011-2012 Audited ADA | 23,746.15 |
| Foundation Level = | 6,119.00 | 2012 Original EAV | \$2,353,996,102 | 2012-2013 Audited ADA | 24,273.02 |
| | | 2012 Limiting RATE | 6.04340 | 2013-2014 ADA | 24,758.32 |
| 2012 Original EAV | \$2,353,996,102 | 2011 Original EAV | \$2,589,228,659 | Average of Last 3 Year's ADA | 24,259.16 |
| Adjustments | (\$13,794,833) | 2011 OTR | 5.99290 | 2. ADA used for 2013-2014 GSA | 24,758.32 |
| A. 2012 Adjusted Real EAV | \$2,340,201,269 | 2012 Extension Limitation Ratio | 0.916800 | 3. 2012 CPPRT (Rec'd in 2013) | \$22,110,891.00 |
| Prior Year EAV used for GSA Calc | \$2,570,569,959 | | | 4. Calculation Rate | 0.0300 |
| Prior Year EAV*ELR | \$2,356,698,538 | 7. Available Local Resources | \$92,316,929.07 | 2011: DHS Low Income Count | 21318.00 |
| EAV Used for GSA Calc | \$2,340,201,269 | 8. Available Local Resources per ADA | \$3,728.72 | 2012: DHS Low Income Count | 21680.00 |
| | | 9. Percentage of Foundation Level | 0.6093 | 2013: DHS Low Income Count | 21685.00 |
| | | 1997-1998 Hold Harmless Base | \$0.00 | 6. District Low Income Concentration | 0.8709 |

Section A - Foundation Formula

| | |
|-------------------------------|------------------|
| 10. Foundation Level X ADA | \$151,496,160.08 |
| 11. Available Local Resources | \$92,316,929.07 |
| 12. FOUNDATION FORMULA AMOUNT | \$59,179,231.01 |

Section B - Alternate Formula

| | |
|------------------------------|--------|
| 13. Line 9 minus .93 | 0.0000 |
| 14. Line 13 divided by .82 | 0.0000 |
| 15. Line 14 times .02 | 0.0000 |
| 16. .07 minus Line 15 | 0.0000 |
| 17. Amount per ADA | \$0.00 |
| 18. ALTERNATE FORMULA AMOUNT | \$0.00 |

Section C - Flat Grant Formula

| | |
|--|--------|
| 19. FLAT GRANT FORMULA AMOUNT (\$218 x ADA) | \$0.00 |
|--|--------|

Section D - Poverty Grant

| | | | |
|-------------------------------------|-----------------|---------------------------|------------------|
| If Line 6 < .15 then | LIC=355 | 22. GROSS GSA ENTITLEMENT | \$59,179,231.01 |
| Otherwise ((Line 6^2)/2700)+294.25 | | 23. GENERAL STATE AID | \$109,673,292.09 |
| | | Total Adjustments | \$30,024 |
| LIC Factor | \$2,342 | Hold Harmless Base | \$0 |
| FY2015 Calculated Poverty Grant Amt | \$50,494,061 | Proration Level | 89% |
| | | Loss Due to Proration | -\$12,001,543 |
| 21. POVERTY GRANT | \$50,494,061.08 | GSA | \$97,701,773.31 |



Rockford PSD 205

General State Aid

Worksheet for the 2014-2015 Claim Payable in 2015-2016

| | | | | | |
|----------------------------------|-----------------|---|-----------------|--------------------------------------|-----------------|
| TAX YEAR: | 2014 | Complete if Subject to PTELL (Tax Caps) | | 2012-2013 Audited ADA | 24,273.02 |
| Foundation Level = | 6,119.00 | 2013 Original EAV | \$2,145,488,420 | 2013-2014 Audited ADA | 24,758.32 |
| 2013 Original EAV | \$2,145,488,420 | 2013 Limiting RATE | 6.63624 | 2014-2015 ADA | 24,919.00 |
| Adjustments | \$0 | 2012 Original EAV | \$2,353,996,102 | Average of Last 3 Year's ADA | 24,650.11 |
| A. 2013 Adjusted Real EAV | \$2,145,488,420 | 2012 OTR | 6.04340 | 2. ADA used for 2014-2015 GSA | 24,919.00 |
| Prior Year EAV used for GSA Calc | \$2,340,201,269 | 2013 Extension Limitation Ratio | 1.000800 | 3. 2013 CPPRT (Rec'd in 2014) | \$23,185,503.50 |
| Prior Year EAV*ELR | \$2,342,073,430 | 7. Available Local Resources | \$87,550,156.10 | 4. Calculation Rate | 0.0300 |
| EAV Used for GSA Calc | \$2,145,488,420 | 8. Available Local Resources per ADA | \$3,513.38 | 2012: DHS Low Income Count | 21680.00 |
| | | 9. Percentage of Foundation Level | 0.5741 | 2013: DHS Low Income Count | 21685.00 |
| | | 1997-1998 Hold Harmless Base | \$0.00 | 2014: DHS Low Income Count | 21905.56 |
| | | | | 6. District Low Income Concentration | 0.8731 |

Section A - Foundation Formula

| | |
|-------------------------------|------------------|
| 10. Foundation Level X ADA | \$152,479,361.00 |
| 11. Available Local Resources | \$87,550,156.10 |
| 12. FOUNDATION FORMULA AMOUNT | \$64,929,204.90 |

Section B - Alternate Formula

| | |
|------------------------------|--------|
| 13. Line 9 minus .93 | 0.0000 |
| 14. Line 13 divided by .82 | 0.0000 |
| 15. Line 14 times .02 | 0.0000 |
| 16. .07 minus Line 15 | 0.0000 |
| 17. Amount per ADA | \$0.00 |
| 18. ALTERNATE FORMULA AMOUNT | \$0.00 |

Section C - Flat Grant Formula

| | |
|--|--------|
| 19. FLAT GRANT FORMULA AMOUNT (\$218 x ADA) | \$0.00 |
|--|--------|

Section D - Poverty Grant

| | | | |
|-------------------------------------|-----------------|---------------------------|------------------|
| If Line 6 < .15 then | LIC=355 | 22. GROSS GSA ENTITLEMENT | \$64,929,204.90 |
| Otherwise ((Line 6^2)/2700)+294.25 | | 23. GENERAL STATE AID | \$116,111,858.98 |
| LIC Factor | \$2,352 | Total Adjustments | \$0 |
| FY2016 Calculated Poverty Grant Amt | \$51,182,654 | Hold Harmless Base | \$0 |
| | | Proration Level | 89% |
| | | Loss Due to Proration | -\$12,772,304 |
| 21. POVERTY GRANT | \$51,182,654.08 | GSA | \$103,339,554.49 |

Rockford PSD 205

General State Aid

Worksheet for the 2015-2016 Claim Payable in 2016-2017

| | | | | | |
|----------------------------------|-----------------|---|-----------------|--------------------------------------|-----------------|
| TAX YEAR: | 2015 | Complete if Subject to PTELL (Tax Caps) | | 2013-2014 Audited ADA | 24,758.32 |
| Foundation Level = | 6,119.00 | 2014 Original EAV | \$2,016,186,062 | 2014-2015 Audited ADA | 24,919.00 |
| | | 2014 Limiting RATE | 7.08027 | 2015-2016 ADA | 24,919.00 |
| 2014 Original EAV | \$2,016,186,062 | 2013 Original EAV | \$2,145,488,420 | Average of Last 3 Year's ADA | 24,865.44 |
| Adjustments | \$0 | 2013 OTR | 6.63624 | 2. ADA used for 2015-2016 GSA | 24,919.00 |
| A. 2014 Adjusted Real EAV | \$2,016,186,062 | 2014 Extension Limitation Ratio | 1.002600 | 3. 2014 CPPRT (Rec'd in 2015) | \$22,971,630.70 |
| Prior Year EAV used for GSA Calc | \$2,145,488,420 | | | 4. Calculation Rate | 0.0300 |
| Prior Year EAV*ELR | \$2,151,066,690 | 7. Available Local Resources | \$83,457,212.56 | 2013: DHS Low Income Count | 21685.00 |
| EAV Used for GSA Calc | \$2,016,186,062 | 8. Available Local Resources per ADA | \$3,349.13 | 2014: DHS Low Income Count | 21905.56 |
| | | 9. Percentage of Foundation Level | 0.5473 | 2015: DHS Low Income Count | 21663.92 |
| | | 1997-1998 Hold Harmless Base | \$0.00 | 6. District Low Income Concentration | 0.8729 |

Section A - Foundation Formula

| | |
|-------------------------------|------------------|
| 10. Foundation Level X ADA | \$152,479,361.00 |
| 11. Available Local Resources | \$83,457,212.56 |
| 12. FOUNDATION FORMULA AMOUNT | \$69,022,148.44 |

Section B - Alternate Formula

| | |
|------------------------------|--------|
| 13. Line 9 minus .93 | 0.0000 |
| 14. Line 13 divided by .82 | 0.0000 |
| 15. Line 14 times .02 | 0.0000 |
| 16. .07 minus Line 15 | 0.0000 |
| 17. Amount per ADA | \$0.00 |
| 18. ALTERNATE FORMULA AMOUNT | \$0.00 |

Section C - Flat Grant Formula

| | |
|---|--------|
| 19. FLAT GRANT FORMULA AMOUNT (\$218 x ADA) | \$0.00 |
|---|--------|

Section D - Poverty Grant

| | | | |
|-------------------------------------|-----------------|---------------------------|------------------|
| If Line 6 < .15 then | LIC=355 | 22. GROSS GSA ENTITLEMENT | \$69,022,148.44 |
| Otherwise ((Line 6^2)/2700)+294.25 | | 23. GENERAL STATE AID | \$120,170,129.95 |
| | | Total Adjustments | \$0 |
| LIC Factor | \$2,351 | Hold Harmless Base | \$0 |
| FY2017 Calculated Poverty Grant Amt | \$51,147,982 | Proration Level | 89% |
| | | Loss Due to Proration | -\$13,218,714 |
| 21. POVERTY GRANT | \$51,147,981.51 | GSA | \$106,951,415.65 |



Rockford PSD 205

General State Aid

Worksheet for the 2016-2017 Claim Payable in 2017-2018

| | | | | | |
|----------------------------------|-----------------|---|-----------------|--------------------------------------|-----------------|
| TAX YEAR: | 2016 | Complete if Subject to PTELL (Tax Caps) | | 2014-2015 Audited ADA | 24,919.00 |
| Foundation Level = | 6,119.00 | 2015 Original EAV | \$1,963,200,480 | 2015-2016 Audited ADA | 24,919.00 |
| 2015 Original EAV | \$1,963,200,480 | 2015 Limiting RATE | 7.33031 | 2016-2017 ADA | 24,919.00 |
| Adjustments | \$0 | 2014 Original EAV | \$2,016,186,062 | Average of Last 3 Year's ADA | 24,919.00 |
| A. 2015 Adjusted Real EAV | \$1,963,200,480 | 2014 OTR | 7.11040 | 2. ADA used for 2016-2017 GSA | 24,919.00 |
| Prior Year EAV used for GSA Calc | \$2,016,186,062 | 2015 Extension Limitation Ratio | 1.003800 | 3. 2015 CPPRT (Rec'd in 2016) | \$22,381,409.40 |
| Prior Year EAV*ELR | \$2,023,847,569 | 7. Available Local Resources | \$81,277,423.80 | 4. Calculation Rate | 0.0300 |
| EAV Used for GSA Calc | \$1,963,200,480 | 8. Available Local Resources per ADA | \$3,261.66 | 2014: DHS Low Income Count | 21905.56 |
| | | 9. Percentage of Foundation Level | 0.5330 | 2015: DHS Low Income Count | 21663.92 |
| | | 1997-1998 Hold Harmless Base | \$0.00 | 2016: DHS Low Income Count | 21663.92 |
| | | | | 6. District Low Income Concentration | 0.8726 |

Section A - Foundation Formula

| | |
|-------------------------------|------------------|
| 10. Foundation Level X ADA | \$152,479,361.00 |
| 11. Available Local Resources | \$81,277,423.80 |
| 12. FOUNDATION FORMULA AMOUNT | \$71,201,937.20 |

Section B - Alternate Formula

| | |
|------------------------------|--------|
| 13. Line 9 minus .93 | 0.0000 |
| 14. Line 13 divided by .82 | 0.0000 |
| 15. Line 14 times .02 | 0.0000 |
| 16. .07 minus Line 15 | 0.0000 |
| 17. Amount per ADA | \$0.00 |
| 18. ALTERNATE FORMULA AMOUNT | \$0.00 |

Section C - Flat Grant Formula

| | |
|--|--------|
| 19. FLAT GRANT FORMULA AMOUNT (\$218 x ADA) | \$0.00 |
|--|--------|

Section D - Poverty Grant

| | | | |
|-------------------------------------|-----------------|---------------------------|------------------|
| If Line 6 < .15 then | LIC=355 | 22. GROSS GSA ENTITLEMENT | \$71,201,937.20 |
| Otherwise ((Line 6^2)/2700)+294.25 | | 23. GENERAL STATE AID | \$122,304,491.78 |
| LIC Factor | \$2,350 | Total Adjustments | \$0 |
| FY2018 Calculated Poverty Grant Amt | \$51,102,555 | Hold Harmless Base | \$0 |
| | | Proration Level | 89% |
| | | Loss Due to Proration | -\$13,453,494 |
| 21. POVERTY GRANT | \$51,102,554.58 | GSA | \$108,850,997.69 |

Rockford PSD 205

General State Aid

Worksheet for the 2017-2018 Claim Payable in 2018-2019

| | | | | | |
|----------------------------------|-----------------|---|-----------------|--------------------------------------|-----------------|
| TAX YEAR: | 2017 | Complete if Subject to PTELL (Tax Caps) | | 2015-2016 Audited ADA | 24,919.00 |
| Foundation Level = | 6,119.00 | 2016 Original EAV | \$1,970,700,480 | 2016-2017 Audited ADA | 24,919.00 |
| 2016 Original EAV | \$1,970,700,480 | 2016 Limiting RATE | 7.33031 | 2017-2018 ADA | 24,919.00 |
| Adjustments | \$0 | 2015 Original EAV | \$1,963,200,480 | Average of Last 3 Year's ADA | 24,919.00 |
| A. 2016 Adjusted Real EAV | \$1,970,700,480 | 2015 OTR | 7.33031 | 2. ADA used for 2017-2018 GSA | 24,919.00 |
| Prior Year EAV used for GSA Calc | \$1,963,200,480 | 2016 Extension Limitation Ratio | 1.003800 | 3. 2016 CPPRT (Rec'd in 2017) | \$22,428,409.40 |
| Prior Year EAV*ELR | \$1,970,660,642 | 7. Available Local Resources | \$81,548,228.65 | 4. Calculation Rate | 0.0300 |
| EAV Used for GSA Calc | \$1,970,660,642 | 8. Available Local Resources per ADA | \$3,272.53 | 2015: DHS Low Income Count | 21663.92 |
| | | 9. Percentage of Foundation Level | 0.5348 | 2016: DHS Low Income Count | 21663.92 |
| | | 1997-1998 Hold Harmless Base | \$0.00 | 2017: DHS Low Income Count | 21663.92 |
| | | | | 6. District Low Income Concentration | 0.8694 |

Section A - Foundation Formula

| | |
|-------------------------------|------------------|
| 10. Foundation Level X ADA | \$152,479,361.00 |
| 11. Available Local Resources | \$81,548,228.65 |
| 12. FOUNDATION FORMULA AMOUNT | \$70,931,132.35 |

Section B - Alternate Formula

| | |
|------------------------------|--------|
| 13. Line 9 minus .93 | 0.0000 |
| 14. Line 13 divided by .82 | 0.0000 |
| 15. Line 14 times .02 | 0.0000 |
| 16. .07 minus Line 15 | 0.0000 |
| 17. Amount per ADA | \$0.00 |
| 18. ALTERNATE FORMULA AMOUNT | \$0.00 |

Section C - Flat Grant Formula

| | |
|---|--------|
| 19. FLAT GRANT FORMULA AMOUNT (\$218 x ADA) | \$0.00 |
|---|--------|

Section D - Poverty Grant

| | | | |
|-------------------------------------|-----------------|---------------------------|------------------|
| If Line 6 < .15 then | LIC=355 | 22. GROSS GSA ENTITLEMENT | \$70,931,132.35 |
| Otherwise ((Line 6^2)/2700)+294.25 | | 23. GENERAL STATE AID | \$121,515,023.14 |
| LIC Factor | \$2,335 | Total Adjustments | \$0 |
| FY2019 Calculated Poverty Grant Amt | \$50,583,891 | Hold Harmless Base | \$0 |
| | | Proration Level | 89% |
| | | Loss Due to Proration | -\$13,366,653 |
| 21. POVERTY GRANT | \$50,583,890.79 | GSA | \$108,148,370.59 |

Rockford PSD 205

General State Aid

Worksheet for the 2018-2019 Claim Payable in 2019-2020

| | | | | | |
|----------------------------------|-----------------|---|-----------------|--------------------------------------|-----------------|
| TAX YEAR: | 2018 | Complete if Subject to PTELL (Tax Caps) | | 2016-2017 Audited ADA | 24,919.00 |
| Foundation Level = | 6,119.00 | 2017 Original EAV | \$1,997,907,485 | 2017-2018 Audited ADA | 24,919.00 |
| | | 2017 Limiting RATE | 7.25773 | 2018-2019 ADA | 24,919.00 |
| 2017 Original EAV | \$1,997,907,485 | 2016 Original EAV | \$1,970,700,480 | Average of Last 3 Year's ADA | 24,919.00 |
| Adjustments | \$0 | 2016 OTR | 7.33031 | 2. ADA used for 2018-2019 GSA | 24,919.00 |
| A. 2017 Adjusted Real EAV | \$1,997,907,485 | 2017 Extension Limitation Ratio | 1.003700 | 3. 2017 CPPRT (Rec'd in 2018) | \$22,428,409.40 |
| Prior Year EAV used for GSA Calc | \$1,970,660,642 | | | 4. Calculation Rate | 0.0300 |
| Prior Year EAV*ELR | \$1,977,952,086 | 7. Available Local Resources | \$81,766,971.99 | 2016: DHS Low Income Count | 21663.92 |
| EAV Used for GSA Calc | \$1,977,952,086 | 8. Available Local Resources per ADA | \$3,281.31 | 2017: DHS Low Income Count | 21663.92 |
| | | 9. Percentage of Foundation Level | 0.5362 | 2018: DHS Low Income Count | 21663.92 |
| | | 1997-1998 Hold Harmless Base | \$0.00 | 6. District Low Income Concentration | 0.8694 |

Section A - Foundation Formula

| | |
|-------------------------------|------------------|
| 10. Foundation Level X ADA | \$152,479,361.00 |
| 11. Available Local Resources | \$81,766,971.99 |
| 12. FOUNDATION FORMULA AMOUNT | \$70,712,389.01 |

Section B - Alternate Formula

| | |
|------------------------------|--------|
| 13. Line 9 minus .93 | 0.0000 |
| 14. Line 13 divided by .82 | 0.0000 |
| 15. Line 14 times .02 | 0.0000 |
| 16. .07 minus Line 15 | 0.0000 |
| 17. Amount per ADA | \$0.00 |
| 18. ALTERNATE FORMULA AMOUNT | \$0.00 |

Section C - Flat Grant Formula

| | |
|---|--------|
| 19. FLAT GRANT FORMULA AMOUNT (\$218 x ADA) | \$0.00 |
|---|--------|

Section D - Poverty Grant

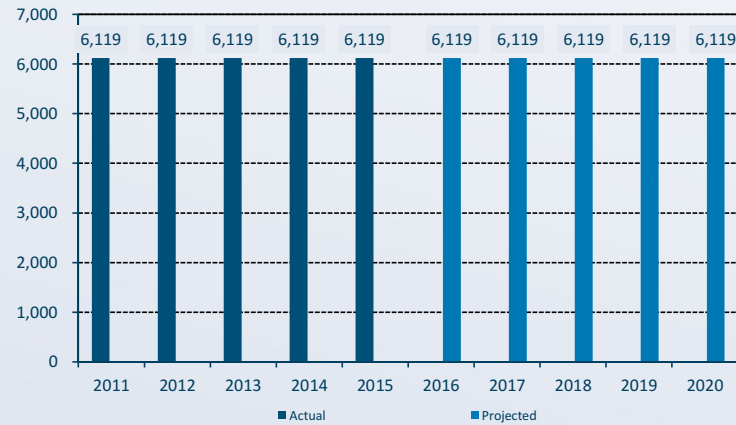
| | | | |
|-------------------------------------|-----------------|---------------------------|------------------|
| If Line 6 < .15 then | LIC=355 | 22. GROSS GSA ENTITLEMENT | \$70,712,389.01 |
| Otherwise ((Line 6^2)/2700)+294.25 | | 23. GENERAL STATE AID | \$121,296,279.80 |
| | | Total Adjustments | \$0 |
| LIC Factor | \$2,335 | Hold Harmless Base | \$0 |
| FY2020 Calculated Poverty Grant Amt | \$50,583,891 | Proration Level | 89% |
| | | Loss Due to Proration | -\$13,342,591 |
| 21. POVERTY GRANT | \$50,583,890.79 | GSA | \$107,953,689.02 |



Rockford PSD 205

General State Aid

General State Aid Foundation Level



General State Aid Revenue (in Millions)





Rockford PSD 205

Enrollment Analysis

| | ACTUAL ENROLLMENT | | | | | | PROJECTED ENROLLMENT | | | | |
|--------------------------|-------------------|--------|--------|--------|--------|--------|----------------------|--------|--------|--------|--------|
| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| PreK: | 1,832 | 1,822 | 1,405 | 1,831 | 1,777 | 2,178 | 2,178 | 2,178 | 2,178 | 2,178 | 2,178 |
| PreK Special Ed: | 363 | 367 | 211 | 249 | 362 | 294 | 294 | 294 | 294 | 294 | 294 |
| K: | 2,176 | 2,249 | 2,050 | 2,231 | 2,297 | 2,154 | 2,154 | 2,154 | 2,154 | 2,154 | 2,154 |
| 1: | 2,155 | 2,214 | 2,201 | 2,103 | 2,217 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 |
| 2: | 2,240 | 2,156 | 2,124 | 2,198 | 2,064 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 |
| 3: | 2,117 | 2,212 | 2,082 | 2,134 | 2,167 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 | 2,030 |
| 4: | 2,262 | 2,134 | 2,189 | 2,087 | 2,086 | 2,110 | 2,110 | 2,110 | 2,110 | 2,110 | 2,110 |
| 5: | 2,175 | 2,246 | 2,065 | 2,184 | 2,042 | 2,027 | 2,027 | 2,027 | 2,027 | 2,027 | 2,027 |
| 6: | 2,018 | 2,147 | 2,113 | 1,992 | 2,117 | 1,929 | 1,929 | 1,929 | 1,929 | 1,929 | 1,929 |
| 7: | 1,963 | 2,041 | 2,005 | 2,093 | 1,927 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 |
| 8: | 1,934 | 1,930 | 1,966 | 2,003 | 2,070 | 1,866 | 1,866 | 1,866 | 1,866 | 1,866 | 1,866 |
| 9: | 2,645 | 2,093 | 1,963 | 2,130 | 2,820 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 |
| 10: | 2,072 | 2,370 | 2,050 | 1,940 | 1,872 | 1,990 | 1,990 | 1,990 | 1,990 | 1,990 | 1,990 |
| 11: | 1,587 | 1,702 | 1,943 | 1,917 | 1,551 | 1,626 | 1,626 | 1,626 | 1,626 | 1,626 | 1,626 |
| 12: | 1,433 | 1,621 | 1,440 | 1,481 | 1,422 | 1,339 | 1,339 | 1,339 | 1,339 | 1,339 | 1,339 |
| SPED Out-of-District | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other_15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ENROLLMENT: | 28,972 | 29,304 | 27,807 | 28,573 | 28,791 | 28,894 | 28,894 | 28,894 | 28,894 | 28,894 | 28,894 |
| ANNUAL CHANGE: | | 332 | -1,497 | 766 | 218 | 103 | 0 | 0 | 0 | 0 | 0 |
| ADA: | | | | | | 24,919 | 24,919 | 24,919 | 24,919 | 24,919 | 24,919 |

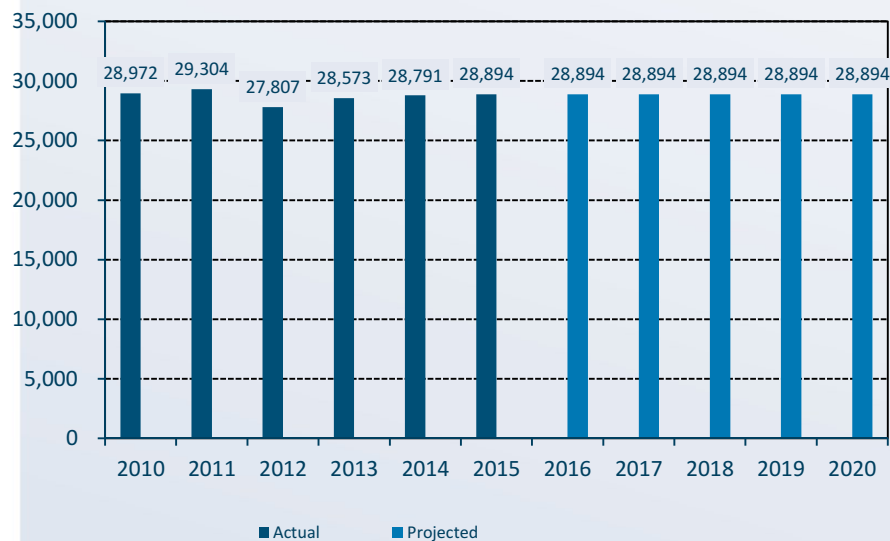
Rockford PSD 205

Enrollment Analysis

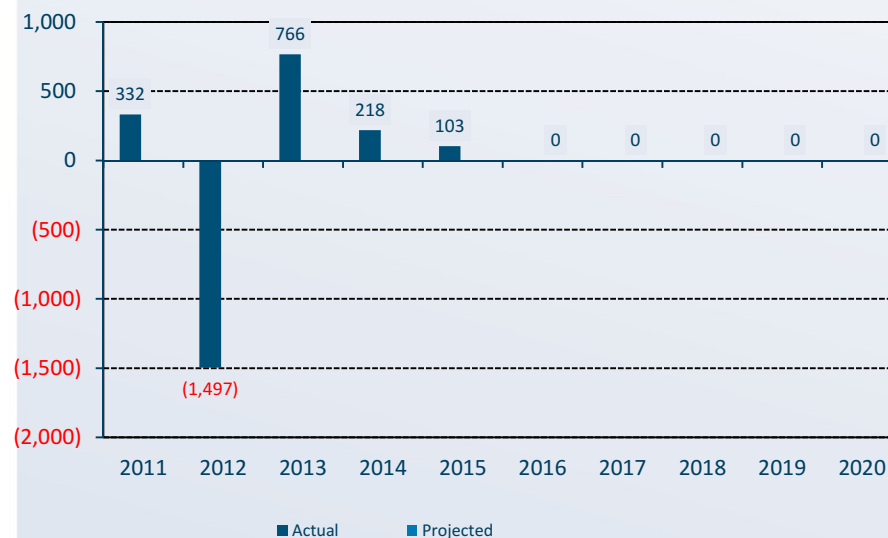
CLASS PROGRESSION RATIOS

| | ACTUAL | | | | | PROJECTED | | | | |
|----------|--------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| K - 1: | 1.017 | 0.979 | 1.026 | 0.994 | 1.001 | 1.068 | 1.068 | 1.068 | 1.068 | 1.068 |
| 1 - 2: | 1.000 | 0.959 | 0.999 | 0.981 | 0.981 | 0.946 | 0.946 | 0.946 | 0.946 | 0.946 |
| 2 - 3: | 0.988 | 0.966 | 1.005 | 0.986 | 0.984 | 0.933 | 0.933 | 0.933 | 0.933 | 0.933 |
| 3 - 4: | 1.008 | 0.990 | 1.002 | 0.978 | 0.974 | 1.039 | 1.039 | 1.039 | 1.039 | 1.039 |
| 4 - 5: | 0.993 | 0.968 | 0.998 | 0.978 | 0.972 | 0.961 | 0.961 | 0.961 | 0.961 | 0.961 |
| 5 - 6: | 0.987 | 0.941 | 0.965 | 0.969 | 0.945 | 0.952 | 0.952 | 0.952 | 0.952 | 0.952 |
| 6 - 7: | 1.011 | 0.934 | 0.991 | 0.967 | 0.972 | 1.066 | 1.066 | 1.066 | 1.066 | 1.066 |
| 7 - 8: | 0.983 | 0.963 | 0.999 | 0.989 | 0.968 | 0.907 | 0.907 | 0.907 | 0.907 | 0.907 |
| 8 - 9: | 1.082 | 1.017 | 1.083 | 1.408 | 1.362 | 1.511 | 1.511 | 1.511 | 1.511 | 1.511 |
| 9 - 10: | 0.896 | 0.979 | 0.988 | 0.879 | 0.706 | 0.706 | 0.706 | 0.706 | 0.706 | 0.706 |
| 10 - 11: | 0.821 | 0.820 | 0.935 | 0.799 | 0.869 | 0.817 | 0.817 | 0.817 | 0.817 | 0.817 |
| 11 - 12: | 1.021 | 0.846 | 0.762 | 0.742 | 0.863 | 0.823 | 0.823 | 0.823 | 0.823 | 0.823 |

ENROLLMENT HISTORY AND PROJECTIONS



ENROLLMENT CHANGE





Rockford PSD 205

Certified Staff Assumptions

| | Certified Staff (FTE) | | | | | | | Staffing Ratios | | | | | |
|-------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|--------------------------------|-----------------|--------------|--------------|--------------|--------------|--------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| PreK: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PreK Special Ed: | 88.0 | 88.0 | 88.0 | 88.0 | 88.0 | 88.0 | | 3.34 | 3.34 | 3.34 | 3.34 | 3.34 | 3.34 |
| K: | 67.0 | 67.0 | 67.0 | 67.0 | 67.0 | 67.0 | | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 |
| 1: | 69.0 | 69.0 | 69.0 | 69.0 | 69.0 | 69.0 | | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 |
| 2: | 67.0 | 67.0 | 67.0 | 67.0 | 67.0 | 67.0 | | 32.46 | 32.46 | 32.46 | 32.46 | 32.46 | 32.46 |
| 3: | 66.0 | 66.0 | 66.0 | 66.0 | 66.0 | 66.0 | | 30.76 | 30.76 | 30.76 | 30.76 | 30.76 | 30.76 |
| 4: | 65.0 | 65.0 | 65.0 | 65.0 | 65.0 | 65.0 | | 32.46 | 32.46 | 32.46 | 32.46 | 32.46 | 32.46 |
| 5: | 63.0 | 63.0 | 63.0 | 63.0 | 63.0 | 63.0 | | 32.17 | 32.17 | 32.17 | 32.17 | 32.17 | 32.17 |
| 6: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acad Achievement | 31.0 | 31.0 | 31.0 | 31.0 | 31.0 | 31.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Alt Learning | 15.6 | 15.6 | 15.6 | 15.6 | 15.6 | 15.6 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Art | 54.0 | 54.0 | 54.0 | 54.0 | 54.0 | 54.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B/L Teachers | 91.5 | 91.5 | 91.5 | 91.5 | 91.5 | 91.5 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dual Lang | 26.0 | 26.0 | 26.0 | 26.0 | 26.0 | 26.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ESL | 22.3 | 22.3 | 22.3 | 22.3 | 22.3 | 22.3 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Montessori | 33.0 | 33.0 | 33.0 | 33.0 | 33.0 | 33.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PE | 86.6 | 86.6 | 86.6 | 86.6 | 86.6 | 86.6 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Speech Lang Path | 38.8 | 38.8 | 38.8 | 38.8 | 38.8 | 38.8 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Team Resource | 119.3 | 119.3 | 119.3 | 119.3 | 119.3 | 119.3 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other | 978.6 | 978.6 | 978.6 | 978.6 | 978.6 | 978.6 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VACANT Positions | 70.4 | 70.4 | 70.4 | 70.4 | 70.4 | 70.4 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| REA Officer | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other_14 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other_15 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CSM/NSC | 0.0 | -31.6 | -31.6 | -31.6 | -31.6 | -31.6 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total FTE: | 2,053.1 | 2,021.5 | 2,021.5 | 2,021.5 | 2,021.5 | 2,021.5 | Average Staffing Ratio: | 13.01 | 13.22 | 13.22 | 13.22 | 13.22 | 13.22 |

Rockford PSD 205

Certified Staff Assumptions

| | Certified Staff Changes (FTE) - Projections | | | | |
|------------------|---|------|------|------|------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| PreK: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| PreK Special Ed: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| K: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 7: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 8: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 9: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 10: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 11: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 12: | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Acad Achievement | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Alt Learning | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Art | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| B/L Teachers | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Dual Lang | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| ESL | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Montessori | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| PE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Speech Lang Path | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Team Resource | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| VACANT Positions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| REA Officer | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other_14 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other_15 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| CSM/NSC | -31.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| FTE change: | -31.6 | 0.0 | 0.0 | 0.0 | 0.0 |



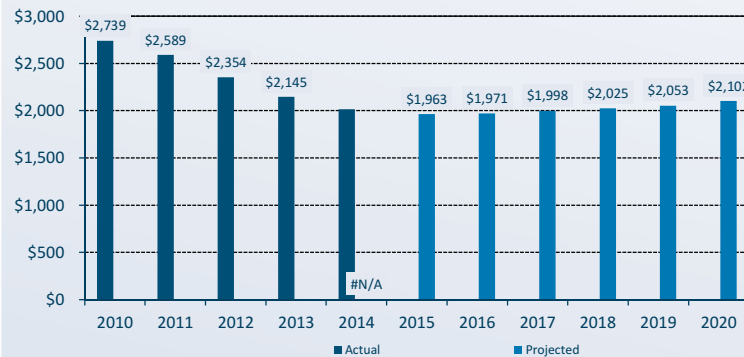


Rockford PSD 205

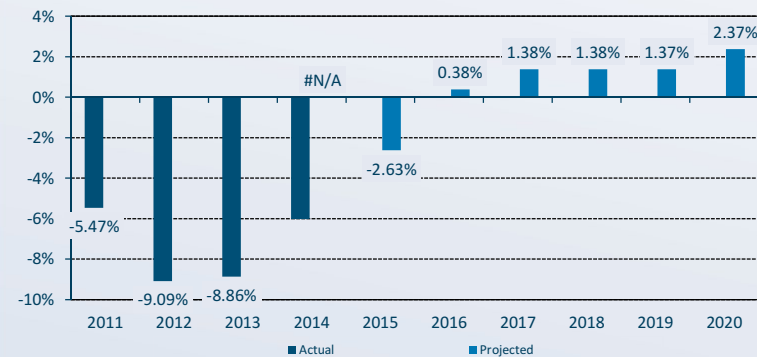
Equalized Assessed Valuation Analysis

| Levy Year | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| CONSUMER PRICE INDEX | 2.70% | 1.50% | 3.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.00% | 2.00% | 2.00% |
| EQUALIZED ASSESSED VALUATION | \$2,738,980,854 | \$2,589,228,659 | \$2,353,996,102 | \$2,145,488,420 | \$2,016,186,062 | \$1,963,200,480 | \$1,970,700,480 | \$1,997,907,485 | \$2,025,386,560 | \$2,053,140,425 | \$2,101,703,234 |
| % CHANGE | | -5.47% | -9.09% | -8.86% | -6.03% | -2.63% | 0.38% | 1.38% | 1.38% | 1.37% | 2.37% |
| NEW GROWTH | \$9,503,740 | \$5,704,379 | \$12,512,719 | \$9,535,061 | \$5,251,354 | \$7,500,000 | \$7,500,000 | \$7,500,000 | \$7,500,000 | \$7,500,000 | \$7,500,000 |
| % OF TOTAL EAV | 0.35% | 0.22% | 0.53% | 0.44% | 0.26% | 0.38% | 0.38% | 0.38% | 0.37% | 0.37% | 0.36% |
| EXISTING PROPERTIES | | (\$155,456,574) | (\$247,745,276) | (\$218,042,743) | (\$134,553,712) | (\$60,485,582) | \$0 | \$19,707,005 | \$19,979,075 | \$20,253,866 | \$41,062,809 |
| % OF TOTAL EAV-1YEAR | | -5.68% | -9.57% | -9.26% | -6.27% | -3.00% | 0.00% | 1.00% | 1.00% | 1.00% | 2.00% |

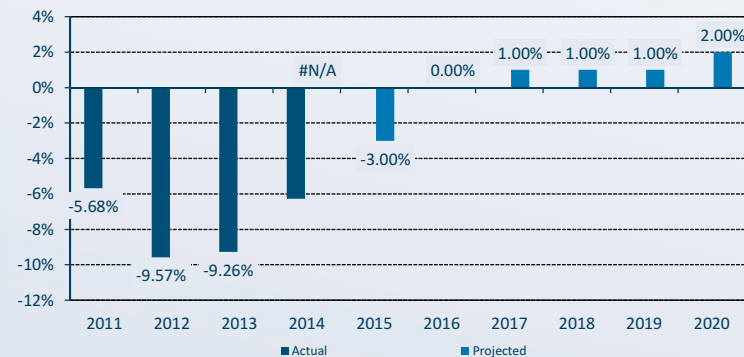
Total EAV Analysis (In Millions)



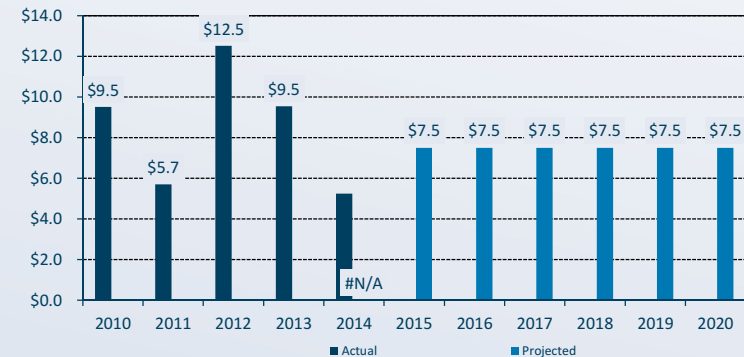
Total EAV % Change



Existing EAV % Change



New EAV Growth (In Millions)



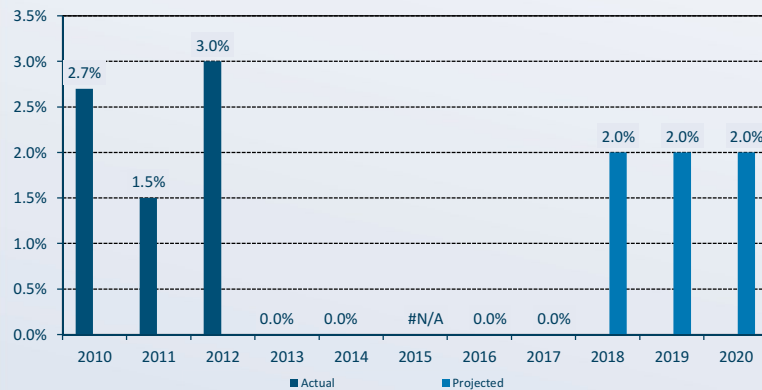


Rockford PSD 205

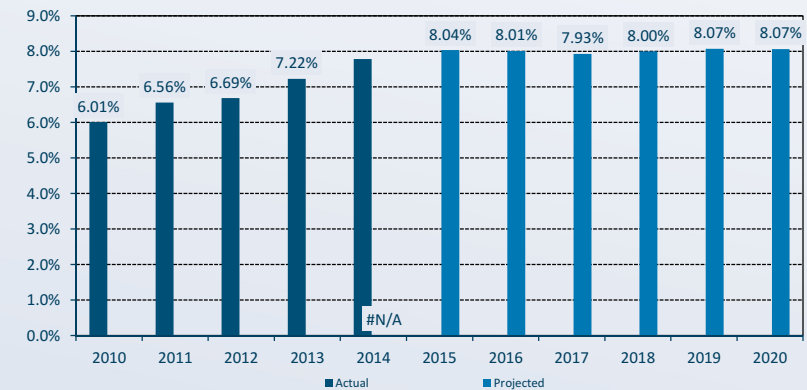
Extension Analysis and Consumer Price Index Assumptions

| | 2013 | | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | | 2019 | |
|---------------------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|
| | Extension | Rate | Extension | Rate | Extension | Rate | Extension | Rate | Extension | Rate | Extension | Rate | Extension | Rate |
| Education Fund | 85,721,771 | 3.9954 | 80,647,440 | 4.0000 | 78,528,019 | 4.0000 | 78,122,993 | 3.9642 | 79,632,981 | 3.9858 | 81,015,462 | 4.0000 | 82,125,617 | 4.0000 |
| Leasing | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special Education | 17,144,447 | 0.7991 | 16,129,488 | 0.8000 | 15,705,604 | 0.8000 | 16,129,488 | 0.8185 | 16,129,488 | 0.8073 | 16,203,092 | 0.8000 | 16,425,123 | 0.8000 |
| Summer School | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Tax Levies | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operation & Maintenance Fund | 16,072,852 | 0.7491 | 15,121,395 | 0.7500 | 14,724,004 | 0.7500 | 15,121,395 | 0.7673 | 15,121,395 | 0.7569 | 15,190,399 | 0.7500 | 15,398,553 | 0.7500 |
| Facility Leasing | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special Education | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Area Vocational Construction | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Tax Levies | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bond & Interest Fund | 12,564,755 | 0.5856 | 13,520,544 | 0.6706 | 13,846,216 | 0.7053 | 13,321,016 | 0.6760 | 13,452,316 | 0.6733 | 13,588,666 | 0.6709 | 13,725,016 | 0.6685 |
| Area Vocational Construction | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Tax Levies | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transportation Fund | 9,752,978 | 0.4546 | 15,589,151 | 0.7732 | 20,276,760 | 1.0328 | 20,410,283 | 1.0357 | 19,694,624 | 0.9858 | 21,469,098 | 1.0600 | 20,326,090 | 0.9900 |
| Special Education | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Tax Levies | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| IMRF & Social Security Fund | 743,578 | 0.0347 | 2,927,502 | 0.1452 | 3,000,000 | 0.1528 | 3,000,000 | 0.1522 | 3,000,000 | 0.1502 | 3,150,213 | 0.1555 | 3,900,967 | 0.1900 |
| Special Education | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Social Security/Medicare-Only | 3,741,753 | 0.1744 | 3,649,297 | 0.1810 | 3,650,000 | 0.1859 | 3,650,000 | 0.1852 | 3,400,000 | 0.1702 | 3,400,000 | 0.1679 | 3,900,967 | 0.1900 |
| Other Tax Levies | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Projects Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Tax Levies | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Working Cash Fund | 1,071,596 | 0.0499 | 1,008,093 | 0.0500 | 1,008,093 | 0.0513 | 1,008,093 | 0.0512 | 1,008,093 | 0.0505 | 1,008,093 | 0.0498 | 1,026,570 | 0.0500 |
| Other Tax Levies | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Tort Fund | 5,987,673 | 0.2791 | 6,270,339 | 0.3110 | 5,000,000 | 0.2547 | 5,000,000 | 0.2537 | 5,000,000 | 0.2503 | 5,000,000 | 0.2469 | 6,856,683 | 0.3340 |
| Other Tax Levies | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fire Prevention and Safety Fund | 2,143,037 | 0.0999 | 2,016,186 | 0.1000 | 2,016,186 | 0.1027 | 2,016,186 | 0.1023 | 2,016,186 | 0.1009 | 2,016,186 | 0.0995 | 2,016,186 | 0.0982 |
| Other Tax Levies | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTALS | 154,944,440 | 7.2219 | 156,879,437 | 7.7810 | 157,754,882 | 8.0356 | 157,779,455 | 8.0063 | 158,455,085 | 7.9311 | 162,041,210 | 8.0005 | 165,701,773 | 8.0706 |
| TAX-CAPPED TOTAL | 142,379,685 | 6.6362 | 143,358,893 | 7.1104 | 143,908,666 | 7.3303 | 144,458,439 | 7.3303 | 145,002,769 | 7.2577 | 148,452,543 | 7.3296 | 151,976,756 | 7.4022 |

Consumer Price Index (CPI) - Levy Years



Total Tax Rate (incl. Bonds)





Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2015 | | | | | | | | | | | | | | |
|-------------|------|-----------|----------|----------|----------|----------|----------|----------|----------|-----------------|---------------|--------|--------|--------|---------------|--------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | Jacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY |
| 1 | 1 | \$32,925 | \$34,637 | \$36,349 | \$38,061 | \$39,773 | \$41,486 | \$43,198 | \$44,910 | \$60,000 | \$93,000 | | | | | |
| 2 | 2 | \$34,637 | \$36,349 | \$38,061 | \$39,773 | \$41,486 | \$43,198 | \$44,910 | \$46,622 | | | | | | | |
| 3 | 3 | \$36,349 | \$38,061 | \$39,773 | \$41,486 | \$43,198 | \$44,910 | \$46,622 | \$48,334 | | | | | | | |
| 4 | 4 | \$38,061 | \$39,773 | \$41,486 | \$43,198 | \$44,910 | \$46,622 | \$48,334 | \$50,046 | | | | | | | |
| 5 | 5 | \$39,773 | \$41,486 | \$43,198 | \$44,910 | \$46,622 | \$48,334 | \$50,046 | \$51,758 | | | | | | | |
| 6 | 6 | \$41,486 | \$43,198 | \$44,910 | \$46,622 | \$48,334 | \$50,046 | \$51,758 | \$53,470 | | | | | | | |
| 7 | 7 | \$43,198 | \$44,910 | \$46,622 | \$48,334 | \$50,046 | \$51,758 | \$53,470 | \$55,182 | | | | | | | |
| 8 | 8 | \$44,910 | \$46,622 | \$48,334 | \$50,046 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | | | | | | | |
| 9 | 9 | \$46,622 | \$48,334 | \$50,046 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | | | | | | | |
| 10 | 10 | \$48,334 | \$50,046 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | | | | | | | |
| 11 | 11 | \$50,046 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | | | | | | | |
| 12 | 12 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | \$63,743 | | | | | | | |
| 13 | 13 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | \$63,743 | | | | | | | |
| 14 | 14 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | \$63,743 | | | | | | | |
| 15 | 15 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | \$63,743 | | | | | | | |
| 16 | 16 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | \$63,743 | | | | | | | |
| 17 | 17 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | \$63,743 | | | | | | | |
| 18 | 18 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | \$63,743 | | | | | | | |
| 19 | 19 | \$51,758 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | \$63,743 | | | | | | | |
| 20 | 20 | \$53,470 | \$55,182 | \$56,894 | \$58,607 | \$60,319 | \$62,031 | \$63,743 | \$65,455 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2015 | | | | | | | | | | | | | | |
|-------------|------|-----------|-------|--------|--------|--------|--------|--------|--------|-----------------|---------------|-----|-----|-----|---------------|-----|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| 1 | 1 | 31.40 | 2.00 | 1.00 | 4.00 | | 2.00 | 1.00 | 1.50 | 70.35 | 1.00 | | | | | |
| 2 | 2 | 56.20 | 11.20 | 11.20 | 7.80 | | 2.00 | | 1.50 | | | | | | | |
| 3 | 3 | 38.20 | 9.80 | 13.20 | 15.20 | 3.00 | 4.20 | 3.00 | 6.20 | | | | | | | |
| 4 | 4 | 26.60 | 7.00 | 11.40 | 24.00 | 10.00 | 7.20 | 7.80 | 3.40 | | | | | | | |
| 5 | 5 | 19.20 | 8.00 | 12.30 | 12.00 | 8.20 | 4.00 | 2.80 | 7.00 | | | | | | | |
| 6 | 6 | 10.60 | 6.20 | 8.00 | 16.20 | 10.40 | 6.20 | 5.00 | 5.20 | | | | | | | |
| 7 | 7 | 11.00 | 4.20 | 9.20 | 14.60 | 12.20 | 6.80 | 3.60 | 6.00 | | | | | | | |
| 8 | 8 | 8.20 | 4.00 | 5.20 | 19.20 | 10.80 | 9.40 | 6.20 | 10.20 | | | | | | | |
| 9 | 9 | 8.00 | 6.40 | 4.20 | 17.60 | 13.20 | 8.00 | 5.60 | 17.40 | | | | | | | |
| 10 | 10 | 8.00 | 4.00 | 7.20 | 25.20 | 14.20 | 11.40 | 17.20 | 24.50 | | | | | | | |
| 11 | 11 | 7.00 | 4.00 | 4.10 | 13.20 | 12.30 | 7.00 | 8.00 | 21.20 | | | | | | | |
| 12 | 12 | 5.00 | 4.20 | 3.00 | 12.20 | 9.00 | 5.20 | 9.00 | 12.60 | | | | | | | |
| 13 | 13 | 1.00 | 3.00 | 6.00 | 9.70 | 6.20 | 8.40 | 9.00 | 16.40 | | | | | | | |
| 14 | 14 | 5.00 | | 9.00 | 17.40 | 5.00 | 13.20 | 6.00 | 24.00 | | | | | | | |
| 15 | 15 | 4.00 | 3.00 | 4.00 | 13.20 | 10.40 | 2.00 | 8.00 | 27.20 | | | | | | | |
| 16 | 16 | 3.00 | 2.00 | 9.80 | 12.80 | 8.00 | 9.20 | 13.40 | 41.20 | | | | | | | |
| 17 | 17 | 2.00 | 2.00 | 3.00 | 10.20 | 5.00 | 8.20 | 3.00 | 22.80 | | | | | | | |
| 18 | 18 | 1.00 | | | 4.20 | 3.00 | 8.20 | 5.20 | 21.00 | | | | | | | |
| 19 | 19 | 1.00 | | 3.20 | 4.00 | 5.20 | 4.00 | 3.80 | 27.00 | | | | | | | |
| 20 | 20 | 17.10 | 7.00 | 28.70 | 36.30 | 35.70 | 35.60 | 36.40 | 393.20 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total: | | 263.50 | 88.00 | 153.70 | 289.00 | 181.80 | 162.20 | 154.00 | 689.50 | 70.35 | 1.00 | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2015 | | | | | | | | | | | | | | |
|---------------|------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|-----------------|---------------|-------------|-------------|-------------|---------------|-------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | Vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary |
| 1 | 1 | \$1,033,845 | \$69,274 | \$36,349 | \$152,244 | | \$82,972 | \$43,198 | \$67,365 | \$4,221,000 | \$93,000 | | | | | |
| 2 | 2 | \$1,946,599 | \$407,109 | \$426,283 | \$310,229 | | \$86,396 | | \$69,933 | | | | | | | |
| 3 | 3 | \$1,388,532 | \$372,998 | \$525,004 | \$630,587 | \$129,594 | \$188,622 | \$139,866 | \$299,671 | | | | | | | |
| 4 | 4 | \$1,012,423 | \$278,411 | \$472,940 | \$1,036,752 | \$449,100 | \$335,678 | \$377,005 | \$170,156 | | | | | | | |
| 5 | 5 | \$763,642 | \$331,888 | \$531,335 | \$538,920 | \$382,300 | \$193,336 | \$140,129 | \$362,306 | | | | | | | |
| 6 | 6 | \$439,752 | \$267,828 | \$359,280 | \$755,276 | \$502,674 | \$310,285 | \$258,790 | \$278,044 | | | | | | | |
| 7 | 7 | \$475,178 | \$188,622 | \$428,922 | \$705,676 | \$610,561 | \$351,954 | \$192,492 | \$331,092 | | | | | | | |
| 8 | 8 | \$368,262 | \$186,488 | \$251,337 | \$960,883 | \$558,986 | \$502,618 | \$342,128 | \$580,319 | | | | | | | |
| 9 | 9 | \$372,976 | \$309,338 | \$210,193 | \$910,941 | \$705,804 | \$441,456 | \$318,606 | \$1,019,762 | | | | | | | |
| 10 | 10 | \$386,672 | \$200,184 | \$372,658 | \$1,347,444 | \$783,584 | \$648,592 | \$1,008,040 | \$1,477,816 | | | | | | | |
| 11 | 11 | \$350,322 | \$207,032 | \$219,227 | \$728,402 | \$699,796 | \$410,249 | \$482,552 | \$1,315,057 | | | | | | | |
| 12 | 12 | \$258,790 | \$224,574 | \$165,546 | \$694,107 | \$527,463 | \$313,659 | \$558,279 | \$803,162 | | | | | | | |
| 13 | 13 | \$51,758 | \$160,410 | \$331,092 | \$568,488 | \$373,978 | \$521,060 | \$573,687 | \$1,073,462 | | | | | | | |
| 14 | 14 | \$258,790 | | \$496,638 | \$1,019,762 | \$301,595 | \$841,408 | \$392,730 | \$1,612,008 | | | | | | | |
| 15 | 15 | \$207,032 | \$160,410 | \$220,728 | \$773,612 | \$627,318 | \$127,486 | \$537,336 | \$1,873,509 | | | | | | | |
| 16 | 16 | \$155,274 | \$106,940 | \$540,784 | \$750,170 | \$482,552 | \$586,436 | \$922,979 | \$2,908,349 | | | | | | | |
| 17 | 17 | \$103,516 | \$106,940 | \$165,546 | \$597,791 | \$301,595 | \$522,693 | \$206,637 | \$1,648,508 | | | | | | | |
| 18 | 18 | \$51,758 | | | \$246,149 | \$180,957 | \$522,693 | \$358,171 | \$1,554,315 | | | | | | | |
| 19 | 19 | \$51,758 | | \$176,582 | \$234,428 | \$313,659 | \$254,972 | \$261,740 | \$2,044,656 | | | | | | | |
| 20 | 20 | \$914,337 | \$386,274 | \$1,632,858 | \$2,189,580 | \$2,214,507 | \$2,330,198 | \$2,569,512 | \$30,449,408 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total Salary: | | \$10,591,215 | \$3,964,719 | \$7,563,302 | \$15,151,443 | \$10,146,023 | \$9,572,762 | \$9,683,878 | \$49,938,898 | \$4,221,000 | \$93,000 | | | | | |

FY - 2015

| | | | | |
|---------------|---------------|--------------------|----------------------|------------------------|
| Total FTE: | 2,053.05 | Lane Change Costs: | Total # of Retirees: | ERO Costs: |
| Total Salary: | \$120,926,240 | | Total Bonus: ##### | POST EMPLOYMENT BONUS: |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2016 | | | | | | | | | | | | | | |
|-------------|------|-----------|----------|----------|----------|----------|----------|----------|----------|-----------------|---------------|--------|--------|--------|---------------|--------|
| YRS. OF EXP | STEP | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| | | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY |
| 1 | 1 | \$33,287 | \$35,018 | \$36,749 | \$38,480 | \$40,211 | \$41,942 | \$43,673 | \$45,404 | \$62,500 | \$93,000 | | | | | |
| 2 | 2 | \$35,018 | \$36,749 | \$38,480 | \$40,211 | \$41,942 | \$43,673 | \$45,404 | \$47,135 | | | | | | | |
| 3 | 3 | \$36,749 | \$38,480 | \$40,211 | \$41,942 | \$43,673 | \$45,404 | \$47,135 | \$48,866 | | | | | | | |
| 4 | 4 | \$38,480 | \$40,211 | \$41,942 | \$43,673 | \$45,404 | \$47,135 | \$48,866 | \$50,597 | | | | | | | |
| 5 | 5 | \$40,211 | \$41,942 | \$43,673 | \$45,404 | \$47,135 | \$48,866 | \$50,597 | \$52,327 | | | | | | | |
| 6 | 6 | \$41,942 | \$43,673 | \$45,404 | \$47,135 | \$48,866 | \$50,597 | \$52,327 | \$54,058 | | | | | | | |
| 7 | 7 | \$43,673 | \$45,404 | \$47,135 | \$48,866 | \$50,597 | \$52,327 | \$54,058 | \$55,789 | | | | | | | |
| 8 | 8 | \$45,404 | \$47,135 | \$48,866 | \$50,597 | \$52,327 | \$54,058 | \$55,789 | \$57,520 | | | | | | | |
| 9 | 9 | \$47,135 | \$48,866 | \$50,597 | \$52,327 | \$54,058 | \$55,789 | \$57,520 | \$59,252 | | | | | | | |
| 10 | 10 | \$48,866 | \$50,597 | \$52,327 | \$54,058 | \$55,789 | \$57,520 | \$59,252 | \$60,983 | | | | | | | |
| 11 | 11 | \$50,597 | \$52,327 | \$54,058 | \$55,789 | \$57,520 | \$59,252 | \$60,983 | \$62,713 | | | | | | | |
| 12 | 12 | \$52,327 | \$54,058 | \$55,789 | \$57,520 | \$59,252 | \$60,983 | \$62,713 | \$64,444 | | | | | | | |
| 13 | 13 | \$52,327 | \$54,058 | \$55,789 | \$59,252 | \$60,983 | \$62,713 | \$64,444 | \$66,175 | | | | | | | |
| 14 | 14 | \$52,327 | \$54,058 | \$55,789 | \$59,252 | \$60,983 | \$64,444 | \$66,175 | \$67,906 | | | | | | | |
| 15 | 15 | \$52,327 | \$54,058 | \$55,789 | \$59,252 | \$60,983 | \$64,444 | \$67,906 | \$69,637 | | | | | | | |
| 16 | 16 | \$52,327 | \$54,058 | \$55,789 | \$59,252 | \$60,983 | \$64,444 | \$69,637 | \$71,368 | | | | | | | |
| 17 | 17 | \$52,327 | \$54,058 | \$55,789 | \$59,252 | \$60,983 | \$64,444 | \$69,637 | \$73,098 | | | | | | | |
| 18 | 18 | \$52,327 | \$54,058 | \$55,789 | \$59,252 | \$60,983 | \$64,444 | \$69,637 | \$74,829 | | | | | | | |
| 19 | 19 | \$52,327 | \$54,058 | \$55,789 | \$59,252 | \$60,983 | \$64,444 | \$69,637 | \$76,561 | | | | | | | |
| 20 | 20 | \$54,058 | \$55,789 | \$57,520 | \$60,983 | \$62,713 | \$66,175 | \$71,368 | \$78,292 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2016 | | | | | | | | | | | | | | |
|-------------|------|-----------|-------|--------|--------|--------|--------|--------|--------|-----------------|---------------|-----|-----|-----|---------------|-----|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| 1 | 1 | | | | | | | | | 38.75 | 1.00 | | | | | |
| 2 | 2 | 31.40 | 2.00 | 1.00 | 4.00 | | 2.00 | 1.00 | 1.50 | | | | | | | |
| 3 | 3 | 56.20 | 11.20 | 11.20 | 7.80 | | 2.00 | | 1.50 | | | | | | | |
| 4 | 4 | 38.20 | 9.80 | 13.20 | 15.20 | 3.00 | 4.20 | 3.00 | 6.20 | | | | | | | |
| 5 | 5 | 26.60 | 7.00 | 11.40 | 24.00 | 10.00 | 7.20 | 7.80 | 3.40 | | | | | | | |
| 6 | 6 | 19.20 | 8.00 | 12.30 | 12.00 | 8.20 | 4.00 | 2.80 | 7.00 | | | | | | | |
| 7 | 7 | 10.60 | 6.20 | 8.00 | 16.20 | 10.40 | 6.20 | 5.00 | 5.20 | | | | | | | |
| 8 | 8 | 11.00 | 4.20 | 9.20 | 14.60 | 12.20 | 6.80 | 3.60 | 6.00 | | | | | | | |
| 9 | 9 | 8.20 | 4.00 | 5.20 | 19.20 | 10.80 | 9.40 | 6.20 | 10.20 | | | | | | | |
| 10 | 10 | 8.00 | 6.40 | 4.20 | 17.60 | 13.20 | 8.00 | 5.60 | 17.40 | | | | | | | |
| 11 | 11 | 8.00 | 4.00 | 7.20 | 25.20 | 14.20 | 11.40 | 17.20 | 24.50 | | | | | | | |
| 12 | 12 | 7.00 | 4.00 | 4.10 | 13.20 | 12.30 | 7.00 | 8.00 | 21.20 | | | | | | | |
| 13 | 13 | 5.00 | 4.20 | 3.00 | 12.20 | 9.00 | 5.20 | 9.00 | 12.60 | | | | | | | |
| 14 | 14 | 1.00 | 3.00 | 6.00 | 9.70 | 6.20 | 8.40 | 9.00 | 16.40 | | | | | | | |
| 15 | 15 | 5.00 | | 9.00 | 17.40 | 5.00 | 13.20 | 6.00 | 24.00 | | | | | | | |
| 16 | 16 | 4.00 | 3.00 | 4.00 | 13.20 | 10.40 | 2.00 | 8.00 | 27.20 | | | | | | | |
| 17 | 17 | 3.00 | 2.00 | 9.80 | 12.80 | 8.00 | 9.20 | 13.40 | 41.20 | | | | | | | |
| 18 | 18 | 2.00 | 2.00 | 3.00 | 10.20 | 5.00 | 8.20 | 3.00 | 22.80 | | | | | | | |
| 19 | 19 | 1.00 | | | 4.20 | 3.00 | 8.20 | 5.20 | 21.00 | | | | | | | |
| 20 | 20 | 18.10 | 7.00 | 31.90 | 40.30 | 40.90 | 39.60 | 40.20 | 420.20 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total: | | 263.50 | 88.00 | 153.70 | 289.00 | 181.80 | 162.20 | 154.00 | 689.50 | 38.75 | 1.00 | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2016 | | | | | | | | | | | | | | |
|---------------|------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|-----------------|---------------|-------------|-------------|-------------|---------------|-------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary |
| 1 | 1 | | | | | | | | | \$2,421,875 | \$93,000 | | | | | |
| 2 | 2 | \$1,099,565 | \$73,498 | \$38,480 | \$160,842 | | \$87,346 | \$45,404 | \$70,702 | | | | | | | |
| 3 | 3 | \$2,065,285 | \$430,972 | \$450,358 | \$327,150 | | \$90,808 | | \$73,299 | | | | | | | |
| 4 | 4 | \$1,469,923 | \$394,063 | \$553,639 | \$663,832 | \$136,212 | \$197,966 | \$146,597 | \$313,698 | | | | | | | |
| 5 | 5 | \$1,069,599 | \$293,596 | \$497,874 | \$1,089,696 | \$471,348 | \$351,833 | \$394,653 | \$177,913 | | | | | | | |
| 6 | 6 | \$805,293 | \$349,385 | \$558,469 | \$565,618 | \$400,699 | \$202,386 | \$146,517 | \$378,407 | | | | | | | |
| 7 | 7 | \$462,936 | \$281,505 | \$377,079 | \$791,624 | \$526,204 | \$324,429 | \$270,291 | \$290,103 | | | | | | | |
| 8 | 8 | \$499,444 | \$197,966 | \$449,564 | \$738,709 | \$638,394 | \$367,596 | \$200,840 | \$345,119 | | | | | | | |
| 9 | 9 | \$386,506 | \$195,463 | \$263,102 | \$1,004,685 | \$583,828 | \$524,417 | \$356,623 | \$604,367 | | | | | | | |
| 10 | 10 | \$390,925 | \$323,818 | \$219,775 | \$951,424 | \$736,415 | \$460,159 | \$331,809 | \$1,061,096 | | | | | | | |
| 11 | 11 | \$404,772 | \$209,309 | \$389,219 | \$1,405,883 | \$816,782 | \$675,469 | \$1,048,899 | \$1,536,477 | | | | | | | |
| 12 | 12 | \$366,291 | \$216,233 | \$228,735 | \$759,262 | \$728,796 | \$426,878 | \$501,707 | \$1,366,216 | | | | | | | |
| 13 | 13 | \$261,637 | \$227,044 | \$167,367 | \$722,870 | \$548,843 | \$326,109 | \$579,998 | \$833,805 | | | | | | | |
| 14 | 14 | \$52,327 | \$162,175 | \$334,734 | \$574,741 | \$378,092 | \$541,331 | \$595,575 | \$1,113,656 | | | | | | | |
| 15 | 15 | \$261,637 | | \$502,101 | \$1,030,979 | \$304,913 | \$850,663 | \$407,435 | \$1,671,280 | | | | | | | |
| 16 | 16 | \$209,309 | \$162,175 | \$223,156 | \$782,122 | \$634,218 | \$128,888 | \$557,093 | \$1,941,196 | | | | | | | |
| 17 | 17 | \$156,982 | \$108,116 | \$546,732 | \$758,421 | \$487,860 | \$592,886 | \$933,131 | \$3,011,651 | | | | | | | |
| 18 | 18 | \$104,655 | \$108,116 | \$167,367 | \$604,367 | \$304,913 | \$528,442 | \$208,910 | \$1,706,105 | | | | | | | |
| 19 | 19 | \$52,327 | | | \$248,857 | \$182,948 | \$528,442 | \$362,111 | \$1,607,781 | | | | | | | |
| 20 | 20 | \$978,453 | \$390,523 | \$1,834,883 | \$2,457,595 | \$2,564,976 | \$2,620,530 | \$2,868,974 | \$32,898,231 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total Salary: | | \$11,097,867 | \$4,123,957 | \$7,802,633 | \$15,638,679 | \$10,445,437 | \$9,826,579 | \$9,956,566 | \$51,001,103 | \$2,421,875 | \$93,000 | | | | | |

FY - 2016 Change

| | | | | | | |
|---------------|---------------|-------|--------------------|------------|----------------------|------------------------|
| Total FTE: | 2,021.45 | -31.6 | Lane Change Costs: | \$ 240,000 | Total # of Retirees: | ERO Costs: |
| Total Salary: | \$122,407,697 | 1.23% | | | Total Bonus: ##### | POST EMPLOYMENT BONUS: |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2017 | | | | | | | | | | | | | | |
|-------------|------|-----------|----------|----------|----------|----------|----------|----------|----------|-----------------|---------------|--------|--------|--------|---------------|--------|
| YRS. OF EXP | STEP | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | Vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| | | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY |
| 1 | 1 | \$33,653 | \$35,403 | \$37,153 | \$38,903 | \$40,653 | \$42,404 | \$44,154 | \$45,903 | \$63,188 | \$94,023 | | | | | |
| 2 | 2 | \$35,403 | \$37,153 | \$38,903 | \$40,653 | \$42,404 | \$44,154 | \$45,903 | \$47,653 | | | | | | | |
| 3 | 3 | \$37,153 | \$38,903 | \$40,653 | \$42,404 | \$44,154 | \$45,903 | \$47,653 | \$49,403 | | | | | | | |
| 4 | 4 | \$38,903 | \$40,653 | \$42,404 | \$44,154 | \$45,903 | \$47,653 | \$49,403 | \$51,153 | | | | | | | |
| 5 | 5 | \$40,653 | \$42,404 | \$44,154 | \$45,903 | \$47,653 | \$49,403 | \$51,153 | \$52,903 | | | | | | | |
| 6 | 6 | \$42,404 | \$44,154 | \$45,903 | \$47,653 | \$49,403 | \$51,153 | \$52,903 | \$54,653 | | | | | | | |
| 7 | 7 | \$44,154 | \$45,903 | \$47,653 | \$49,403 | \$51,153 | \$52,903 | \$54,653 | \$56,403 | | | | | | | |
| 8 | 8 | \$45,903 | \$47,653 | \$49,403 | \$51,153 | \$52,903 | \$54,653 | \$56,403 | \$58,153 | | | | | | | |
| 9 | 9 | \$47,653 | \$49,403 | \$51,153 | \$52,903 | \$54,653 | \$56,403 | \$58,153 | \$59,903 | | | | | | | |
| 10 | 10 | \$49,403 | \$51,153 | \$52,903 | \$54,653 | \$56,403 | \$58,153 | \$59,903 | \$61,653 | | | | | | | |
| 11 | 11 | \$51,153 | \$52,903 | \$54,653 | \$56,403 | \$58,153 | \$59,903 | \$61,653 | \$63,403 | | | | | | | |
| 12 | 12 | \$52,903 | \$54,653 | \$56,403 | \$58,153 | \$59,903 | \$61,653 | \$63,403 | \$65,153 | | | | | | | |
| 13 | 13 | \$52,903 | \$54,653 | \$56,403 | \$59,903 | \$61,653 | \$63,403 | \$65,153 | \$66,903 | | | | | | | |
| 14 | 14 | \$52,903 | \$54,653 | \$56,403 | \$59,903 | \$61,653 | \$65,153 | \$66,903 | \$68,653 | | | | | | | |
| 15 | 15 | \$52,903 | \$54,653 | \$56,403 | \$59,903 | \$61,653 | \$65,153 | \$68,653 | \$70,403 | | | | | | | |
| 16 | 16 | \$52,903 | \$54,653 | \$56,403 | \$59,903 | \$61,653 | \$65,153 | \$70,403 | \$72,153 | | | | | | | |
| 17 | 17 | \$52,903 | \$54,653 | \$56,403 | \$59,903 | \$61,653 | \$65,153 | \$70,403 | \$73,902 | | | | | | | |
| 18 | 18 | \$52,903 | \$54,653 | \$56,403 | \$59,903 | \$61,653 | \$65,153 | \$70,403 | \$75,652 | | | | | | | |
| 19 | 19 | \$52,903 | \$54,653 | \$56,403 | \$59,903 | \$61,653 | \$65,153 | \$70,403 | \$77,403 | | | | | | | |
| 20 | 20 | \$54,653 | \$56,403 | \$58,153 | \$61,653 | \$63,403 | \$66,903 | \$72,153 | \$79,153 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2017 | | | | | | | | | | | | | | |
|-------------|------|-----------|-------|--------|--------|--------|--------|--------|--------|-----------------|---------------|-----|-----|-----|---------------|-----|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| 1 | 1 | | | | | | | | | 38.79 | | | | | | |
| 2 | 2 | | | | | | | | | | 1.00 | | | | | |
| 3 | 3 | 31.40 | 2.00 | 1.00 | 4.00 | | 2.00 | 1.00 | 1.50 | | | | | | | |
| 4 | 4 | 56.20 | 11.20 | 11.20 | 7.80 | | 2.00 | | 1.50 | | | | | | | |
| 5 | 5 | 38.20 | 9.80 | 13.20 | 15.20 | 3.00 | 4.20 | 3.00 | 6.20 | | | | | | | |
| 6 | 6 | 26.60 | 7.00 | 11.40 | 24.00 | 10.00 | 7.20 | 7.80 | 3.40 | | | | | | | |
| 7 | 7 | 19.20 | 8.00 | 12.30 | 12.00 | 8.20 | 4.00 | 2.80 | 7.00 | | | | | | | |
| 8 | 8 | 10.60 | 6.20 | 8.00 | 16.20 | 10.40 | 6.20 | 5.00 | 5.20 | | | | | | | |
| 9 | 9 | 11.00 | 4.20 | 9.20 | 14.60 | 12.20 | 6.80 | 3.60 | 6.00 | | | | | | | |
| 10 | 10 | 8.20 | 4.00 | 5.20 | 19.20 | 10.80 | 9.40 | 6.20 | 10.20 | | | | | | | |
| 11 | 11 | 8.00 | 6.40 | 4.20 | 17.60 | 13.20 | 8.00 | 5.60 | 17.40 | | | | | | | |
| 12 | 12 | 8.00 | 4.00 | 7.20 | 25.20 | 14.20 | 11.40 | 17.20 | 24.50 | | | | | | | |
| 13 | 13 | 7.00 | 4.00 | 4.10 | 13.20 | 12.30 | 7.00 | 8.00 | 21.20 | | | | | | | |
| 14 | 14 | 5.00 | 4.20 | 3.00 | 12.20 | 9.00 | 5.20 | 9.00 | 12.60 | | | | | | | |
| 15 | 15 | 1.00 | 3.00 | 6.00 | 9.70 | 6.20 | 8.40 | 9.00 | 16.40 | | | | | | | |
| 16 | 16 | 5.00 | | 9.00 | 17.40 | 5.00 | 13.20 | 6.00 | 24.00 | | | | | | | |
| 17 | 17 | 4.00 | 3.00 | 4.00 | 13.20 | 10.40 | 2.00 | 8.00 | 27.20 | | | | | | | |
| 18 | 18 | 3.00 | 2.00 | 9.80 | 12.80 | 8.00 | 9.20 | 13.40 | 41.20 | | | | | | | |
| 19 | 19 | 2.00 | 2.00 | 3.00 | 10.20 | 5.00 | 8.20 | 3.00 | 22.80 | | | | | | | |
| 20 | 20 | 19.10 | 7.00 | 31.90 | 44.50 | 43.90 | 47.80 | 45.40 | 441.20 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total: | | 263.50 | 88.00 | 153.70 | 289.00 | 181.80 | 162.20 | 154.00 | 689.50 | 38.79 | 1.00 | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2017 | | | | | | | | | | | | | | |
|---------------|------|--------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|-----------------|---------------|-------------|-------------|-------------|---------------|-------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary |
| 1 | 1 | | | | | | | | | \$2,451,043 | | | | | | |
| 2 | 2 | | | | | | | | | | | | | | | |
| 3 | 3 | \$1,166,607 | \$77,806 | \$40,653 | \$169,615 | | \$91,807 | \$47,653 | \$74,105 | | | | | | | |
| 4 | 4 | \$2,186,346 | \$455,312 | \$474,922 | \$344,398 | | \$95,307 | | \$76,730 | | | | | | | |
| 5 | 5 | \$1,552,938 | \$415,556 | \$582,827 | \$697,733 | \$142,960 | \$207,493 | \$153,459 | \$327,998 | | | | | | | |
| 6 | 6 | \$1,127,939 | \$309,075 | \$523,299 | \$1,143,680 | \$494,032 | \$368,302 | \$412,643 | \$185,820 | | | | | | | |
| 7 | 7 | \$847,749 | \$367,228 | \$586,136 | \$592,838 | \$419,455 | \$211,612 | \$153,028 | \$394,819 | | | | | | | |
| 8 | 8 | \$486,577 | \$295,451 | \$395,226 | \$828,680 | \$550,191 | \$338,847 | \$282,013 | \$302,393 | | | | | | | |
| 9 | 9 | \$524,187 | \$207,493 | \$470,608 | \$772,383 | \$666,764 | \$383,538 | \$209,349 | \$359,421 | | | | | | | |
| 10 | 10 | \$405,106 | \$204,612 | \$275,095 | \$1,049,334 | \$609,149 | \$546,634 | \$371,401 | \$628,864 | | | | | | | |
| 11 | 11 | \$409,225 | \$338,579 | \$229,542 | \$992,687 | \$767,614 | \$479,228 | \$345,259 | \$1,103,215 | | | | | | | |
| 12 | 12 | \$423,224 | \$218,611 | \$406,099 | \$1,465,444 | \$850,629 | \$702,848 | \$1,090,535 | \$1,596,250 | | | | | | | |
| 13 | 13 | \$370,321 | \$218,611 | \$231,251 | \$790,725 | \$758,336 | \$443,822 | \$521,224 | \$1,418,342 | | | | | | | |
| 14 | 14 | \$264,515 | \$229,542 | \$169,208 | \$730,822 | \$554,880 | \$338,796 | \$602,126 | \$865,025 | | | | | | | |
| 15 | 15 | \$52,903 | \$163,958 | \$338,416 | \$581,063 | \$382,251 | \$547,286 | \$617,875 | \$1,154,604 | | | | | | | |
| 16 | 16 | \$264,515 | | \$507,624 | \$1,042,320 | \$308,267 | \$860,020 | \$422,416 | \$1,731,661 | | | | | | | |
| 17 | 17 | \$211,612 | \$163,958 | \$225,611 | \$790,725 | \$641,194 | \$130,306 | \$563,221 | \$2,010,146 | | | | | | | |
| 18 | 18 | \$158,709 | \$109,306 | \$552,746 | \$766,764 | \$493,227 | \$599,408 | \$943,396 | \$3,116,874 | | | | | | | |
| 19 | 19 | \$105,806 | \$109,306 | \$169,208 | \$611,015 | \$308,267 | \$534,255 | \$211,208 | \$1,764,792 | | | | | | | |
| 20 | 20 | \$1,043,869 | \$394,819 | \$1,855,066 | \$2,743,573 | \$2,783,400 | \$3,197,960 | \$3,275,725 | \$34,922,326 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total Salary: | | \$11,602,143 | \$4,279,223 | \$8,033,538 | \$16,113,800 | \$10,730,614 | \$10,077,470 | \$10,222,533 | \$52,033,385 | \$2,451,043 | | | | | | |

FY - 2017 Change

| | | | | | | |
|---------------|---------------|-------|--------------------|------------|----------------------|------------------------|
| Total FTE: | 2,021.49 | 0.04 | Lane Change Costs: | \$ 480,000 | Total # of Retirees: | ERO Costs: |
| Total Salary: | \$125,543,748 | 2.56% | | | Total Bonus: ##### | POST EMPLOYMENT BONUS: |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2018 | | | | | | | | | | | | | | |
|-------------|------|-----------|----------|----------|----------|----------|----------|----------|----------|-----------------|---------------|--------|--------|--------|---------------|--------|
| YRS. OF EXP | STEP | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| | | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY |
| 1 | 1 | \$34,024 | \$35,793 | \$37,562 | \$39,331 | \$41,100 | \$42,870 | \$44,639 | \$46,408 | \$63,883 | \$95,057 | | | | | |
| 2 | 2 | \$35,793 | \$37,562 | \$39,331 | \$41,100 | \$42,870 | \$44,639 | \$46,408 | \$48,178 | | | | | | | |
| 3 | 3 | \$37,562 | \$39,331 | \$41,100 | \$42,870 | \$44,639 | \$46,408 | \$48,178 | \$49,947 | | | | | | | |
| 4 | 4 | \$39,331 | \$41,100 | \$42,870 | \$44,639 | \$46,408 | \$48,178 | \$49,947 | \$51,716 | | | | | | | |
| 5 | 5 | \$41,100 | \$42,870 | \$44,639 | \$46,408 | \$48,178 | \$49,947 | \$51,716 | \$53,485 | | | | | | | |
| 6 | 6 | \$42,870 | \$44,639 | \$46,408 | \$48,178 | \$49,947 | \$51,716 | \$53,485 | \$55,254 | | | | | | | |
| 7 | 7 | \$44,639 | \$46,408 | \$48,178 | \$49,947 | \$51,716 | \$53,485 | \$55,254 | \$57,023 | | | | | | | |
| 8 | 8 | \$46,408 | \$48,178 | \$49,947 | \$51,716 | \$53,485 | \$55,254 | \$57,023 | \$58,792 | | | | | | | |
| 9 | 9 | \$48,178 | \$49,947 | \$51,716 | \$53,485 | \$55,254 | \$57,023 | \$58,792 | \$60,562 | | | | | | | |
| 10 | 10 | \$49,947 | \$51,716 | \$53,485 | \$55,254 | \$57,023 | \$58,792 | \$60,562 | \$62,332 | | | | | | | |
| 11 | 11 | \$51,716 | \$53,485 | \$55,254 | \$57,023 | \$58,792 | \$60,562 | \$62,332 | \$64,101 | | | | | | | |
| 12 | 12 | \$53,485 | \$55,254 | \$57,023 | \$58,792 | \$60,562 | \$62,332 | \$64,101 | \$65,870 | | | | | | | |
| 13 | 13 | \$53,485 | \$55,254 | \$57,023 | \$60,562 | \$62,332 | \$64,101 | \$65,870 | \$67,639 | | | | | | | |
| 14 | 14 | \$53,485 | \$55,254 | \$57,023 | \$60,562 | \$62,332 | \$65,870 | \$67,639 | \$69,408 | | | | | | | |
| 15 | 15 | \$53,485 | \$55,254 | \$57,023 | \$60,562 | \$62,332 | \$65,870 | \$69,408 | \$71,177 | | | | | | | |
| 16 | 16 | \$53,485 | \$55,254 | \$57,023 | \$60,562 | \$62,332 | \$65,870 | \$71,177 | \$72,946 | | | | | | | |
| 17 | 17 | \$53,485 | \$55,254 | \$57,023 | \$60,562 | \$62,332 | \$65,870 | \$71,177 | \$74,715 | | | | | | | |
| 18 | 18 | \$53,485 | \$55,254 | \$57,023 | \$60,562 | \$62,332 | \$65,870 | \$71,177 | \$76,484 | | | | | | | |
| 19 | 19 | \$53,485 | \$55,254 | \$57,023 | \$60,562 | \$62,332 | \$65,870 | \$71,177 | \$78,255 | | | | | | | |
| 20 | 20 | \$55,254 | \$57,023 | \$58,792 | \$62,332 | \$64,101 | \$67,639 | \$72,946 | \$80,024 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2018 | | | | | | | | | | | | | | |
|-------------|------|-----------|-------|--------|--------|--------|--------|--------|--------|-----------------|---------------|-----|-----|-----|---------------|-----|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| 1 | 1 | | | | | | | | | 38.79 | | | | | | |
| 2 | 2 | | | | | | | | | | | | | | | |
| 3 | 3 | | | | | | | | | | 1.00 | | | | | |
| 4 | 4 | 31.40 | 2.00 | 1.00 | 4.00 | | 2.00 | 1.00 | 1.50 | | | | | | | |
| 5 | 5 | 56.20 | 11.20 | 11.20 | 7.80 | | 2.00 | | 1.50 | | | | | | | |
| 6 | 6 | 38.20 | 9.80 | 13.20 | 15.20 | 3.00 | 4.20 | 3.00 | 6.20 | | | | | | | |
| 7 | 7 | 26.60 | 7.00 | 11.40 | 24.00 | 10.00 | 7.20 | 7.80 | 3.40 | | | | | | | |
| 8 | 8 | 19.20 | 8.00 | 12.30 | 12.00 | 8.20 | 4.00 | 2.80 | 7.00 | | | | | | | |
| 9 | 9 | 10.60 | 6.20 | 8.00 | 16.20 | 10.40 | 6.20 | 5.00 | 5.20 | | | | | | | |
| 10 | 10 | 11.00 | 4.20 | 9.20 | 14.60 | 12.20 | 6.80 | 3.60 | 6.00 | | | | | | | |
| 11 | 11 | 8.20 | 4.00 | 5.20 | 19.20 | 10.80 | 9.40 | 6.20 | 10.20 | | | | | | | |
| 12 | 12 | 8.00 | 6.40 | 4.20 | 17.60 | 13.20 | 8.00 | 5.60 | 17.40 | | | | | | | |
| 13 | 13 | 8.00 | 4.00 | 7.20 | 25.20 | 14.20 | 11.40 | 17.20 | 24.50 | | | | | | | |
| 14 | 14 | 7.00 | 4.00 | 4.10 | 13.20 | 12.30 | 7.00 | 8.00 | 21.20 | | | | | | | |
| 15 | 15 | 5.00 | 4.20 | 3.00 | 12.20 | 9.00 | 5.20 | 9.00 | 12.60 | | | | | | | |
| 16 | 16 | 1.00 | 3.00 | 6.00 | 9.70 | 6.20 | 8.40 | 9.00 | 16.40 | | | | | | | |
| 17 | 17 | 5.00 | | 9.00 | 17.40 | 5.00 | 13.20 | 6.00 | 24.00 | | | | | | | |
| 18 | 18 | 4.00 | 3.00 | 4.00 | 13.20 | 10.40 | 2.00 | 8.00 | 27.20 | | | | | | | |
| 19 | 19 | 3.00 | 2.00 | 9.80 | 12.80 | 8.00 | 9.20 | 13.40 | 41.20 | | | | | | | |
| 20 | 20 | 21.10 | 9.00 | 34.90 | 54.70 | 48.90 | 56.00 | 48.40 | 464.00 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total: | | 263.50 | 88.00 | 153.70 | 289.00 | 181.80 | 162.20 | 154.00 | 689.50 | 38.79 | 1.00 | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2018 | | | | | | | | | | | | | | |
|---------------|------|--------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|-----------------|---------------|-------------|-------------|-------------|---------------|-------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary |
| 1 | 1 | | | | | | | | | \$2,478,005 | | | | | | |
| 2 | 2 | | | | | | | | | | | | | | | |
| 3 | 3 | | | | | | | | | | | | | | | |
| 4 | 4 | \$1,234,990 | \$82,200 | \$42,870 | \$178,557 | | \$96,355 | \$49,947 | \$77,574 | | | | | | | |
| 5 | 5 | \$2,309,820 | \$480,146 | \$499,960 | \$361,985 | | \$99,893 | | \$80,227 | | | | | | | |
| 6 | 6 | \$1,637,640 | \$437,465 | \$612,591 | \$732,298 | \$149,840 | \$217,206 | \$160,455 | \$342,575 | | | | | | | |
| 7 | 7 | \$1,187,405 | \$324,859 | \$549,224 | \$1,198,719 | \$517,158 | \$385,091 | \$430,981 | \$193,879 | | | | | | | |
| 8 | 8 | \$891,041 | \$385,420 | \$614,344 | \$620,589 | \$438,576 | \$221,016 | \$159,665 | \$411,546 | | | | | | | |
| 9 | 9 | \$510,682 | \$309,669 | \$413,726 | \$866,455 | \$574,642 | \$353,543 | \$293,961 | \$314,924 | | | | | | | |
| 10 | 10 | \$549,413 | \$217,206 | \$492,061 | \$806,708 | \$695,682 | \$399,787 | \$218,025 | \$373,989 | | | | | | | |
| 11 | 11 | \$424,069 | \$213,939 | \$287,321 | \$1,094,844 | \$634,956 | \$569,286 | \$386,455 | \$653,826 | | | | | | | |
| 12 | 12 | \$427,879 | \$353,626 | \$239,497 | \$1,034,743 | \$799,423 | \$498,652 | \$358,963 | \$1,146,134 | | | | | | | |
| 13 | 13 | \$427,879 | \$221,016 | \$410,566 | \$1,526,172 | \$885,107 | \$730,747 | \$1,132,960 | \$1,657,152 | | | | | | | |
| 14 | 14 | \$374,394 | \$221,016 | \$233,795 | \$799,423 | \$766,677 | \$461,088 | \$541,111 | \$1,471,449 | | | | | | | |
| 15 | 15 | \$267,424 | \$232,067 | \$171,069 | \$738,861 | \$560,984 | \$342,523 | \$624,672 | \$896,831 | | | | | | | |
| 16 | 16 | \$53,485 | \$165,762 | \$342,139 | \$587,455 | \$386,455 | \$553,306 | \$640,594 | \$1,196,318 | | | | | | | |
| 17 | 17 | \$267,424 | | \$513,208 | \$1,053,785 | \$311,658 | \$869,481 | \$427,063 | \$1,793,168 | | | | | | | |
| 18 | 18 | \$213,939 | \$165,762 | \$228,092 | \$799,423 | \$648,248 | \$131,739 | \$569,417 | \$2,080,377 | | | | | | | |
| 19 | 19 | \$160,455 | \$110,508 | \$558,826 | \$775,199 | \$498,652 | \$606,002 | \$953,773 | \$3,224,090 | | | | | | | |
| 20 | 20 | \$1,165,859 | \$513,208 | \$2,051,849 | \$3,409,533 | \$3,134,520 | \$3,787,776 | \$3,530,597 | \$37,131,012 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total Salary: | | \$12,103,798 | \$4,433,868 | \$8,261,138 | \$16,584,751 | \$11,002,578 | \$10,323,492 | \$10,478,638 | \$53,045,072 | \$2,478,005 | | | | | | |

FY - 2018

Change

| | | | | | |
|---------------|---------------|--------------------|------------|----------------------|------------------------------|
| Total FTE: | 2,021.49 | Lane Change Costs: | \$ 720,000 | Total # of Retirees: | ERO Costs: |
| Total Salary: | \$128,711,339 | 2.52% | | Total Bonus: | ##### POST EMPLOYMENT BONUS: |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2019 | | | | | | | | | | | | | | |
|-------------|------|-----------|----------|----------|----------|----------|----------|----------|----------|-----------------|---------------|--------|--------|--------|---------------|--------|
| YRS. OF EXP | STEP | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | Vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| | | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY |
| 1 | 1 | \$34,398 | \$36,186 | \$37,975 | \$39,764 | \$41,552 | \$43,342 | \$45,130 | \$46,919 | \$64,585 | \$96,103 | | | | | |
| 2 | 2 | \$36,186 | \$37,975 | \$39,764 | \$41,552 | \$43,342 | \$45,130 | \$46,919 | \$48,707 | | | | | | | |
| 3 | 3 | \$37,975 | \$39,764 | \$41,552 | \$43,342 | \$45,130 | \$46,919 | \$48,707 | \$50,496 | | | | | | | |
| 4 | 4 | \$39,764 | \$41,552 | \$43,342 | \$45,130 | \$46,919 | \$48,707 | \$50,496 | \$52,285 | | | | | | | |
| 5 | 5 | \$41,552 | \$43,342 | \$45,130 | \$46,919 | \$48,707 | \$50,496 | \$52,285 | \$54,073 | | | | | | | |
| 6 | 6 | \$43,342 | \$45,130 | \$46,919 | \$48,707 | \$50,496 | \$52,285 | \$54,073 | \$55,862 | | | | | | | |
| 7 | 7 | \$45,130 | \$46,919 | \$48,707 | \$50,496 | \$52,285 | \$54,073 | \$55,862 | \$57,650 | | | | | | | |
| 8 | 8 | \$46,919 | \$48,707 | \$50,496 | \$52,285 | \$54,073 | \$55,862 | \$57,650 | \$59,439 | | | | | | | |
| 9 | 9 | \$48,707 | \$50,496 | \$52,285 | \$54,073 | \$55,862 | \$57,650 | \$59,439 | \$61,229 | | | | | | | |
| 10 | 10 | \$50,496 | \$52,285 | \$54,073 | \$55,862 | \$57,650 | \$59,439 | \$61,229 | \$63,017 | | | | | | | |
| 11 | 11 | \$52,285 | \$54,073 | \$55,862 | \$57,650 | \$59,439 | \$61,229 | \$63,017 | \$64,806 | | | | | | | |
| 12 | 12 | \$54,073 | \$55,862 | \$57,650 | \$59,439 | \$61,229 | \$63,017 | \$64,806 | \$66,594 | | | | | | | |
| 13 | 13 | \$54,073 | \$55,862 | \$57,650 | \$61,229 | \$63,017 | \$64,806 | \$66,594 | \$68,383 | | | | | | | |
| 14 | 14 | \$54,073 | \$55,862 | \$57,650 | \$61,229 | \$63,017 | \$66,594 | \$68,383 | \$70,171 | | | | | | | |
| 15 | 15 | \$54,073 | \$55,862 | \$57,650 | \$61,229 | \$63,017 | \$66,594 | \$70,171 | \$71,960 | | | | | | | |
| 16 | 16 | \$54,073 | \$55,862 | \$57,650 | \$61,229 | \$63,017 | \$66,594 | \$71,960 | \$73,749 | | | | | | | |
| 17 | 17 | \$54,073 | \$55,862 | \$57,650 | \$61,229 | \$63,017 | \$66,594 | \$71,960 | \$75,537 | | | | | | | |
| 18 | 18 | \$54,073 | \$55,862 | \$57,650 | \$61,229 | \$63,017 | \$66,594 | \$71,960 | \$77,326 | | | | | | | |
| 19 | 19 | \$54,073 | \$55,862 | \$57,650 | \$61,229 | \$63,017 | \$66,594 | \$71,960 | \$79,115 | | | | | | | |
| 20 | 20 | \$55,862 | \$57,650 | \$59,439 | \$63,017 | \$64,806 | \$68,383 | \$73,749 | \$80,904 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2019 | | | | | | | | | | | | | | |
|-------------|------|-----------|-------|--------|--------|--------|--------|--------|--------|-----------------|---------------|-----|-----|-----|---------------|-----|
| YRS. OF EXP | STEP | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| | | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| 1 | 1 | | | | | | | | | 38.79 | | | | | | |
| 2 | 2 | | | | | | | | | | | | | | | |
| 3 | 3 | | | | | | | | | | | | | | | |
| 4 | 4 | | | | | | | | | | 1.00 | | | | | |
| 5 | 5 | 31.40 | 2.00 | 1.00 | 4.00 | | 2.00 | 1.00 | 1.50 | | | | | | | |
| 6 | 6 | 56.20 | 11.20 | 11.20 | 7.80 | | 2.00 | | 1.50 | | | | | | | |
| 7 | 7 | 38.20 | 9.80 | 13.20 | 15.20 | 3.00 | 4.20 | 3.00 | 6.20 | | | | | | | |
| 8 | 8 | 26.60 | 7.00 | 11.40 | 24.00 | 10.00 | 7.20 | 7.80 | 3.40 | | | | | | | |
| 9 | 9 | 19.20 | 8.00 | 12.30 | 12.00 | 8.20 | 4.00 | 2.80 | 7.00 | | | | | | | |
| 10 | 10 | 10.60 | 6.20 | 8.00 | 16.20 | 10.40 | 6.20 | 5.00 | 5.20 | | | | | | | |
| 11 | 11 | 11.00 | 4.20 | 9.20 | 14.60 | 12.20 | 6.80 | 3.60 | 6.00 | | | | | | | |
| 12 | 12 | 8.20 | 4.00 | 5.20 | 19.20 | 10.80 | 9.40 | 6.20 | 10.20 | | | | | | | |
| 13 | 13 | 8.00 | 6.40 | 4.20 | 17.60 | 13.20 | 8.00 | 5.60 | 17.40 | | | | | | | |
| 14 | 14 | 8.00 | 4.00 | 7.20 | 25.20 | 14.20 | 11.40 | 17.20 | 24.50 | | | | | | | |
| 15 | 15 | 7.00 | 4.00 | 4.10 | 13.20 | 12.30 | 7.00 | 8.00 | 21.20 | | | | | | | |
| 16 | 16 | 5.00 | 4.20 | 3.00 | 12.20 | 9.00 | 5.20 | 9.00 | 12.60 | | | | | | | |
| 17 | 17 | 1.00 | 3.00 | 6.00 | 9.70 | 6.20 | 8.40 | 9.00 | 16.40 | | | | | | | |
| 18 | 18 | 5.00 | | 9.00 | 17.40 | 5.00 | 13.20 | 6.00 | 24.00 | | | | | | | |
| 19 | 19 | 4.00 | 3.00 | 4.00 | 13.20 | 10.40 | 2.00 | 8.00 | 27.20 | | | | | | | |
| 20 | 20 | 24.10 | 11.00 | 44.70 | 67.50 | 56.90 | 65.20 | 61.80 | 505.20 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total: | | 263.50 | 88.00 | 153.70 | 289.00 | 181.80 | 162.20 | 154.00 | 689.50 | 38.79 | 1.00 | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2019 | | | | | | | | | | | | | | |
|---------------|------|--------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|-----------------|---------------|-------------|-------------|-------------|---------------|-------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary |
| 1 | 1 | | | | | | | | | \$2,505,263 | | | | | | |
| 2 | 2 | | | | | | | | | | | | | | | |
| 3 | 3 | | | | | | | | | | | | | | | |
| 4 | 4 | | | | | | | | | | | | | | | |
| 5 | 5 | \$1,304,736 | \$86,683 | \$45,130 | \$187,676 | | \$100,992 | \$52,285 | \$81,110 | | | | | | | |
| 6 | 6 | \$2,435,805 | \$505,459 | \$525,492 | \$379,918 | | \$104,569 | | \$83,793 | | | | | | | |
| 7 | 7 | \$1,723,978 | \$459,805 | \$642,939 | \$767,540 | \$156,854 | \$227,107 | \$167,585 | \$357,432 | | | | | | | |
| 8 | 8 | \$1,248,042 | \$340,952 | \$575,655 | \$1,254,831 | \$540,732 | \$402,205 | \$449,673 | \$202,092 | | | | | | | |
| 9 | 9 | \$935,183 | \$403,968 | \$643,101 | \$648,878 | \$458,067 | \$230,601 | \$166,429 | \$428,600 | | | | | | | |
| 10 | 10 | \$535,258 | \$324,165 | \$432,586 | \$904,961 | \$599,564 | \$368,521 | \$306,143 | \$327,689 | | | | | | | |
| 11 | 11 | \$575,131 | \$227,107 | \$513,928 | \$841,695 | \$725,155 | \$416,354 | \$226,862 | \$388,834 | | | | | | | |
| 12 | 12 | \$443,400 | \$223,447 | \$299,782 | \$1,141,228 | \$661,269 | \$592,361 | \$401,796 | \$679,262 | | | | | | | |
| 13 | 13 | \$432,586 | \$357,515 | \$242,132 | \$1,077,623 | \$831,826 | \$518,446 | \$372,928 | \$1,189,862 | | | | | | | |
| 14 | 14 | \$432,586 | \$223,447 | \$415,083 | \$1,542,960 | \$894,844 | \$759,175 | \$1,176,186 | \$1,719,201 | | | | | | | |
| 15 | 15 | \$378,512 | \$223,447 | \$236,366 | \$808,217 | \$775,111 | \$466,160 | \$561,372 | \$1,525,553 | | | | | | | |
| 16 | 16 | \$270,366 | \$234,619 | \$172,951 | \$746,989 | \$567,154 | \$346,290 | \$647,640 | \$929,233 | | | | | | | |
| 17 | 17 | \$54,073 | \$167,585 | \$345,902 | \$593,917 | \$390,706 | \$559,392 | \$647,640 | \$1,238,810 | | | | | | | |
| 18 | 18 | \$270,366 | | \$518,853 | \$1,065,377 | \$315,086 | \$879,045 | \$431,760 | \$1,855,819 | | | | | | | |
| 19 | 19 | \$216,293 | \$167,585 | \$230,601 | \$808,217 | \$655,378 | \$133,189 | \$575,680 | \$2,151,939 | | | | | | | |
| 20 | 20 | \$1,346,269 | \$634,154 | \$2,656,921 | \$4,253,658 | \$3,687,446 | \$4,458,564 | \$4,557,665 | \$40,872,698 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total Salary: | | \$12,602,584 | \$4,579,942 | \$8,497,422 | \$17,023,684 | \$11,259,192 | \$10,562,974 | \$10,741,645 | \$54,031,928 | \$2,505,263 | | | | | | |

FY - 2019

Change

| | | | | | |
|---------------|---------------|--------------------|------------|----------------------|------------------------------|
| Total FTE: | 2,021.49 | Lane Change Costs: | \$ 960,000 | Total # of Retirees: | ERO Costs: |
| Total Salary: | \$131,804,633 | 2.40% | | Total Bonus: | ##### POST EMPLOYMENT BONUS: |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2020 | | | | | | | | | | | | | | |
|-------------|------|-----------|----------|----------|----------|----------|----------|----------|----------|-----------------|---------------|--------|--------|--------|---------------|--------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY | SALARY |
| 1 | 1 | \$34,776 | \$36,584 | \$38,393 | \$40,201 | \$42,009 | \$43,818 | \$45,627 | \$47,435 | \$65,296 | \$97,160 | | | | | |
| 2 | 2 | \$36,584 | \$38,393 | \$40,201 | \$42,009 | \$43,818 | \$45,627 | \$47,435 | \$49,243 | | | | | | | |
| 3 | 3 | \$38,393 | \$40,201 | \$42,009 | \$43,818 | \$45,627 | \$47,435 | \$49,243 | \$51,052 | | | | | | | |
| 4 | 4 | \$40,201 | \$42,009 | \$43,818 | \$45,627 | \$47,435 | \$49,243 | \$51,052 | \$52,860 | | | | | | | |
| 5 | 5 | \$42,009 | \$43,818 | \$45,627 | \$47,435 | \$49,243 | \$51,052 | \$52,860 | \$54,668 | | | | | | | |
| 6 | 6 | \$43,818 | \$45,627 | \$47,435 | \$49,243 | \$51,052 | \$52,860 | \$54,668 | \$56,476 | | | | | | | |
| 7 | 7 | \$45,627 | \$47,435 | \$49,243 | \$51,052 | \$52,860 | \$54,668 | \$56,476 | \$58,285 | | | | | | | |
| 8 | 8 | \$47,435 | \$49,243 | \$51,052 | \$52,860 | \$54,668 | \$56,476 | \$58,285 | \$60,093 | | | | | | | |
| 9 | 9 | \$49,243 | \$51,052 | \$52,860 | \$54,668 | \$56,476 | \$58,285 | \$60,093 | \$61,902 | | | | | | | |
| 10 | 10 | \$51,052 | \$52,860 | \$54,668 | \$56,476 | \$58,285 | \$60,093 | \$61,902 | \$63,710 | | | | | | | |
| 11 | 11 | \$52,860 | \$54,668 | \$56,476 | \$58,285 | \$60,093 | \$61,902 | \$63,710 | \$65,519 | | | | | | | |
| 12 | 12 | \$54,668 | \$56,476 | \$58,285 | \$60,093 | \$61,902 | \$63,710 | \$65,519 | \$67,327 | | | | | | | |
| 13 | 13 | \$54,668 | \$56,476 | \$58,285 | \$61,902 | \$63,710 | \$65,519 | \$67,327 | \$69,135 | | | | | | | |
| 14 | 14 | \$54,668 | \$56,476 | \$58,285 | \$61,902 | \$63,710 | \$67,327 | \$69,135 | \$70,943 | | | | | | | |
| 15 | 15 | \$54,668 | \$56,476 | \$58,285 | \$61,902 | \$63,710 | \$67,327 | \$70,943 | \$72,752 | | | | | | | |
| 16 | 16 | \$54,668 | \$56,476 | \$58,285 | \$61,902 | \$63,710 | \$67,327 | \$72,752 | \$74,560 | | | | | | | |
| 17 | 17 | \$54,668 | \$56,476 | \$58,285 | \$61,902 | \$63,710 | \$67,327 | \$72,752 | \$76,368 | | | | | | | |
| 18 | 18 | \$54,668 | \$56,476 | \$58,285 | \$61,902 | \$63,710 | \$67,327 | \$72,752 | \$78,176 | | | | | | | |
| 19 | 19 | \$54,668 | \$56,476 | \$58,285 | \$61,902 | \$63,710 | \$67,327 | \$72,752 | \$79,986 | | | | | | | |
| 20 | 20 | \$56,476 | \$58,285 | \$60,093 | \$63,710 | \$65,519 | \$69,135 | \$74,560 | \$81,794 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |



Rockford PSD 205

Salary Schedule Analysis

| | | FY - 2020 | | | | | | | | | | | | | | |
|-------------|------|-----------|-------|--------|--------|--------|--------|--------|--------|-----------------|---------------|-----|-----|-----|---------------|-----|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| YRS. OF EXP | STEP | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| | | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| 1 | 1 | | | | | | | | | 38.79 | | | | | | |
| 2 | 2 | | | | | | | | | | | | | | | |
| 3 | 3 | | | | | | | | | | | | | | | |
| 4 | 4 | | | | | | | | | | | | | | | |
| 5 | 5 | | | | | | | | | | 1.00 | | | | | |
| 6 | 6 | 31.40 | 2.00 | 1.00 | 4.00 | | 2.00 | 1.00 | 1.50 | | | | | | | |
| 7 | 7 | 56.20 | 11.20 | 11.20 | 7.80 | | 2.00 | | 1.50 | | | | | | | |
| 8 | 8 | 38.20 | 9.80 | 13.20 | 15.20 | 3.00 | 4.20 | 3.00 | 6.20 | | | | | | | |
| 9 | 9 | 26.60 | 7.00 | 11.40 | 24.00 | 10.00 | 7.20 | 7.80 | 3.40 | | | | | | | |
| 10 | 10 | 19.20 | 8.00 | 12.30 | 12.00 | 8.20 | 4.00 | 2.80 | 7.00 | | | | | | | |
| 11 | 11 | 10.60 | 6.20 | 8.00 | 16.20 | 10.40 | 6.20 | 5.00 | 5.20 | | | | | | | |
| 12 | 12 | 11.00 | 4.20 | 9.20 | 14.60 | 12.20 | 6.80 | 3.60 | 6.00 | | | | | | | |
| 13 | 13 | 8.20 | 4.00 | 5.20 | 19.20 | 10.80 | 9.40 | 6.20 | 10.20 | | | | | | | |
| 14 | 14 | 8.00 | 6.40 | 4.20 | 17.60 | 13.20 | 8.00 | 5.60 | 17.40 | | | | | | | |
| 15 | 15 | 8.00 | 4.00 | 7.20 | 25.20 | 14.20 | 11.40 | 17.20 | 24.50 | | | | | | | |
| 16 | 16 | 7.00 | 4.00 | 4.10 | 13.20 | 12.30 | 7.00 | 8.00 | 21.20 | | | | | | | |
| 17 | 17 | 5.00 | 4.20 | 3.00 | 12.20 | 9.00 | 5.20 | 9.00 | 12.60 | | | | | | | |
| 18 | 18 | 1.00 | 3.00 | 6.00 | 9.70 | 6.20 | 8.40 | 9.00 | 16.40 | | | | | | | |
| 19 | 19 | 5.00 | | 9.00 | 17.40 | 5.00 | 13.20 | 6.00 | 24.00 | | | | | | | |
| 20 | 20 | 28.10 | 14.00 | 48.70 | 80.70 | 67.30 | 67.20 | 69.80 | 532.40 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total: | | 263.50 | 88.00 | 153.70 | 289.00 | 181.80 | 162.20 | 154.00 | 689.50 | 38.79 | 1.00 | | | | | |



Rockford PSD 205

Salary Schedule Analysis

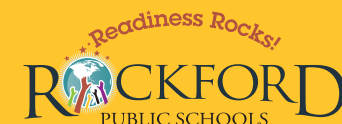
| | | FY - 2020 | | | | | | | | | | | | | | |
|---------------|------|--------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|-----------------|---------------|-------------|-------------|-------------|---------------|-------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | BA | BA+10 | BA+20 | MA | MA+10 | MA+20 | MA+30 | MA+40 | vacant Position | REA President | 0 | 0 | 0 | FY19 Retirees | 0 |
| YRS. OF EXP | STEP | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary | Tot. Salary |
| 1 | 1 | | | | | | | | | \$2,532,821 | | | | | | |
| 2 | 2 | | | | | | | | | | | | | | | |
| 3 | 3 | | | | | | | | | | | | | | | |
| 4 | 4 | | | | | | | | | | | | | | | |
| 5 | 5 | | | | | | | | | | | | | | | |
| 6 | 6 | \$1,375,900 | \$91,253 | \$47,435 | \$196,973 | | \$105,720 | \$54,668 | \$84,714 | | | | | | | |
| 7 | 7 | \$2,564,223 | \$531,272 | \$551,524 | \$398,202 | | \$109,336 | | \$87,427 | | | | | | | |
| 8 | 8 | \$1,812,017 | \$482,584 | \$673,880 | \$803,468 | \$164,004 | \$237,200 | \$174,854 | \$372,575 | | | | | | | |
| 9 | 9 | \$1,309,870 | \$357,361 | \$602,601 | \$1,312,032 | \$564,763 | \$419,649 | \$468,724 | \$210,467 | | | | | | | |
| 10 | 10 | \$980,189 | \$422,878 | \$672,417 | \$677,715 | \$477,933 | \$240,371 | \$173,326 | \$445,972 | | | | | | | |
| 11 | 11 | \$560,313 | \$338,942 | \$451,810 | \$944,209 | \$624,965 | \$383,793 | \$318,552 | \$340,697 | | | | | | | |
| 12 | 12 | \$601,348 | \$237,200 | \$536,218 | \$877,354 | \$755,205 | \$433,230 | \$235,867 | \$403,961 | | | | | | | |
| 13 | 13 | \$448,278 | \$225,905 | \$303,079 | \$1,188,520 | \$688,072 | \$615,875 | \$417,426 | \$705,178 | | | | | | | |
| 14 | 14 | \$437,344 | \$361,448 | \$244,795 | \$1,089,477 | \$840,976 | \$538,615 | \$387,157 | \$1,234,414 | | | | | | | |
| 15 | 15 | \$437,344 | \$225,905 | \$419,649 | \$1,559,933 | \$904,687 | \$767,526 | \$1,220,226 | \$1,782,414 | | | | | | | |
| 16 | 16 | \$382,676 | \$225,905 | \$238,967 | \$817,108 | \$783,637 | \$471,288 | \$582,013 | \$1,580,669 | | | | | | | |
| 17 | 17 | \$273,340 | \$237,200 | \$174,854 | \$755,205 | \$573,393 | \$350,100 | \$654,764 | \$962,238 | | | | | | | |
| 18 | 18 | \$54,668 | \$169,429 | \$349,707 | \$600,450 | \$395,004 | \$565,546 | \$654,764 | \$1,282,093 | | | | | | | |
| 19 | 19 | \$273,340 | | \$524,561 | \$1,077,096 | \$318,552 | \$888,714 | \$436,510 | \$1,919,656 | | | | | | | |
| 20 | 20 | \$1,586,983 | \$815,983 | \$2,926,518 | \$5,141,424 | \$4,409,401 | \$4,645,879 | \$5,204,279 | \$43,547,093 | | | | | | | |
| 21 | 21 | | | | | | | | | | | | | | | |
| 22 | 22 | | | | | | | | | | | | | | | |
| 23 | 23 | | | | | | | | | | | | | | | |
| 24 | 24 | | | | | | | | | | | | | | | |
| 25 | 25 | | | | | | | | | | | | | | | |
| 26 | 26 | | | | | | | | | | | | | | | |
| 27 | 27 | | | | | | | | | | | | | | | |
| 28 | 28 | | | | | | | | | | | | | | | |
| 29 | 29 | | | | | | | | | | | | | | | |
| 30 | 30 | | | | | | | | | | | | | | | |
| 31 | 31 | | | | | | | | | | | | | | | |
| 32 | 32 | | | | | | | | | | | | | | | |
| 33 | 33 | | | | | | | | | | | | | | | |
| 34 | 34 | | | | | | | | | | | | | | | |
| Total Salary: | | \$13,097,833 | \$4,723,265 | \$8,718,014 | \$17,439,167 | \$11,500,592 | \$10,772,841 | \$10,983,129 | \$54,959,570 | \$2,532,821 | | | | | | |

FY - 2020 Change

| | | | | | |
|---------------|---------------|--------------------|--------------|----------------------|------------------------------|
| Total FTE: | 2,021.49 | Lane Change Costs: | \$ 1,200,000 | Total # of Retirees: | ERO Costs: |
| Total Salary: | \$134,727,231 | 2.22% | | Total Bonus: | ##### POST EMPLOYMENT BONUS: |



Strategic Plan



Mission

Collaboratively engage all students in a world class education.

Vision

Be the first choice for all families.

Motto

Shaping Tomorrow Today

Goals

1 Growth & Achievement

Curriculum Alignment

Differentiated Instruction

2 Engaging Partnerships

Customer Service

3 Optimal Climate

Social Emotional Health & Skills

Facilities & Technology

4 Quality Staff

Internal Trust & Relationships

Recruit & Develop

Monitor, Track & Report

5 Fiscal & Operational Stewardship

Resource Allocation

Values

Achievement • Student Responsibility • Community Partners • Diversity • Safety • Continuous Improvement • Staff • High Expectations • Community Resources • Stewardship

Strategy 1: Curriculum Alignment

We will align curriculum with unit/course assessments across grade levels and schools to guarantee a rigorous, consistent set of learning expectations.

(Goals 1, 3, 4, 5)

Key Concepts:

- a. Common Core or other Standards
- b. College and Career Readiness
- c. Common Unit Plans
- d. Essential Learning Outcomes for Each Unit of Instruction
- e. Common Formative and Summative Assessments (Pre- and Post- Unit) Assessments at the Elementary Level; Course Unit, Mid-Term and Final Exam Assessments at the Secondary Level)
- f. Vertical and Horizontal Alignment of Curriculum
- g. Clarity on Early Learning Expectations

Action Team Membership:

- | | |
|--|-------------------------------------|
| a. Chip Hickman, Assistant Superintendent* | g. Wade Morris, Teacher – Jefferson |
| b. Ankhe Bradley, Assistant Superintendent | h. Chris Brady, Teacher – West |
| c. Vicki Jacobson, Assistant Superintendent | i. Sherry Klotz, Teacher – Froberg |
| d. Diana Alt, Executive Director of Curriculum | j. Nanci Fry, Teacher – Summerdale |
| e. Heidi Dettman, Director of Curriculum | k. Mark Wallace, Teacher - Guilford |
| f. Paul Goddard, REA* | |

Strategy 1: Curriculum Alignment Action Plan

| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|---|---|---|---|
| <p>I. Develop and Implement K-8 Numeracy Curriculum for January/February 2016 Implementation by completing the following:</p> <p>a.) Define Numeracy Curriculum Expectations</p> | <p>a.1 Highly Effective Team Training for Curriculum and Instruction & Assessment Steering Committee by CEC</p> <p>a.2 Training of eight (8) grade level content team leaders in Highly Effective Teams, unpacking of Common Core Standards, and Development of Unit Planning (1 day) by District Staff</p> <p>a.3 Grade Level Content team Training (1 day) by Team Leader</p> | <p>a.1 Steering Committee</p> <p>a.2 & a.3 Grade level content teams for numeracy in grades k-8</p> <p>a.2 Unit Plan Template and related materials/processes for Grade Level Content Teams (developed by Steering Committee)</p> | <p>a.1 The purpose of Steering Committees is clearly articulated throughout the district; the steering committees are responsible for establishing Highly Effective Team Norms, Meeting Schedule, Process, Criteria and Timeline for selection of grade level team leaders and members as well as core processes and materials identified to support teams.</p> <p>a.2 Steering Committee is responsible for the following:</p> <ul style="list-style-type: none"> • Establishing approval process and criteria for high quality curriculum/assessment • Approving grade level content team work in | <p>a.1 Curriculum and Instruction (Heidi Dettman) & Assessment (Chip Hickman) Steering Committee Training/ August 18th</p> <p>a.1 Heidi Dettman Steering committee action plan/September 30th</p> <p>a.2 Heidi Dettman/December 15th</p> <p>a.3 Heidi Dettman/October 9th</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | | | <p>curriculum/assessment</p> <ul style="list-style-type: none"> • Student communication plan of I Can Statement • Family communication plan of I Can Statements for each Unit • Internal Staff creates curriculum resource website to house all products by grade/course and subject • Establishing a process for staff feedback on unit plan implementation <p>a.2 Grade level content teams create the following:</p> <ul style="list-style-type: none"> • Essential Learning Outcomes • Unit Essential I Can Statements • Unit Plan Posters • Pre and Post Assessments • Respond to feedback and adjust unit plans | |
| I Develop and Implement K-8 Numeracy Curriculum | b.1 Training for team/teacher leaders to communicate curriculum | b.1 Team/ Teacher leaders communication training | b.1 Curriculum and Instruction Steering Committee created | b.1 Heidi Dettman/December 18th |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| <p>for January/February 2016 Implementation by completing the following:</p> <p>b. Share those expectations with K-8 grade level administration, teachers, students, and parents</p> | <p>expectations; training for building administrators to communicate curriculum expectations.</p> | <p>b.2 Team/Teacher Leaders to share expectations to building level staff regarding numeracy curriculum expectations</p> | <p>Communication Plan (district, schools, students and community) and selection of team/teacher leaders to deliver expectations</p> <p>b.2 Calendar of presentations at and standard power point and or "Youtube" video for each building</p> | <p>b.2 Director of Curriculum/January 9th</p> |
| <p>I. Develop and Implement K-8 Numeracy Curriculum for January/February 2016 Implementation by completing the following:</p> <p>c. Obtain teacher's feedback and finalize essential learning outcomes for each unit</p> | | <p>c.1 Feedback tool to obtain staff's feedback on essential learning outcomes</p> | <p>c.1 Transparent Communication between staff and Grade Level Content teams regarding Essential Learning Outcomes</p> | <p>c.1 Director of Curriculum/January through June</p> |
| <p>II. Develop a District Wide Balanced Assessment Plan that:</p> <p>a. Clearly defines Assessments For Learning, Of Learning and As Learners</p> | <p>High Performing Teams Training on August 18th: Provided by CEC</p> <p>Professional Learning on Assessment Literacy for Assessment Steering Committee: Research a</p> | <p>Instructional Council Steering Committee for Assessment</p> <p>Assessment Literacy Training</p> | <p>Meeting Calendar for 2015 school year</p> <p>Completed balanced Assessment Plan for Type I & II assessments</p> <p>Revised Assessment Calendar for SY17</p> | <p>Assistant Superintendent for Secondary/ December</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | <p>Provider and select by September 20th</p> <p>Professional Learning for Assessment Steering Committee on Purpose of Assessment: Research a Provider and select by September 20th</p> | <p>Examples of District Assessment plan for Large Urban Districts</p> <p>Assessment Calendar</p> <p>Assessment Audit</p> | Clearly Defined Purpose of Assessments | |
| <p>II. Develop a District Wide Balanced Assessment Plan that:</p> <p>e. Instructional Council Communicates Purpose of Assessment to administrators, teachers, students and parents</p> | | Communication Plan from Instructional Council | Communication Plan to District, Schools and Community | Asst. Superintendent for Secondary/ April |
| <p>II. Develop a District Wide Balanced Assessment Plan that:</p> <p>f. Instructional Council Steering Committee Clearly define how we gather, analyze and report assessment results for District and Building level administrators.</p> | <p>Professional Learning on collecting and analyzing assessment data: Research a Provider and select by December 1st</p> | <p>Assessment Calendar</p> <p>Sample Reports</p> <p>Data Retreat Findings</p> <p>SMART Goals</p> | Established Purpose for collecting and analyzing assessment data | Asst. Superintendent for Secondary/May |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| III. Communicate the five year plan for the sequence of curriculum development and revision over the next five years | | Communication Plan Communication Tool | Approval of Calendar by Instructional Council Rockford Public Schools Curriculum Development and Review Cycle Communication Plan to Staff, Parents and Community | CAO/Instructional Council December 15th |
|--|--|--|--|--|

Strategy 2: Differentiated Instruction

We will differentiate instruction and provide additional time and support for students who are struggling and students who need to be challenged.

(Goals 1, 3, 4, 5)

Key Concepts:

- a. Tier I, Tier II, Tier III Supports
- b. Use Unit or Course Assessment Data to Drive Instructional Decision-making
- c. Specialists (ELL, Reading, Math, Social Worker, Psychologist, Nurse, Counselors, etc.)
- d. Provide Additional Time and Support for Those Students who have not Learned Essential Learning Outcomes for Each Unit or Course.
- e. Provide Additional Time and Support for Those Students who have Mastered Essential Learning Outcomes and Need More Challenge.
- f. Flexible Grouping
- g. Co-Teaching, Push-in collaboration, Researched-based Interventions, Advanced Placement, Dual Credit, etc.
- h. Problem Solving Team
- i. Entrance and Exit Learning Outcomes for All Interventions

Action Team Membership:

- | | |
|---|--|
| a. Assistant Superintendent - Vicki Jacobson* | g. Pamela Green, Teacher – RESA* |
| b. Assistant Superintendent - Chip Hickman | h. Cesar Estrada, Teacher – Barbour |
| c. Curriculum Dean - Debra Overton, | i. Rebecca Spencer, Teacher – East |
| d. Assistant Principal (High) – Jennifer Lawrence | j. Elizabeth Primrose, Teacher – Froberg |
| e. Principal (Middle) – Jeff Carlson | k. Marci Shields, Teacher – Auburn |
| f. Principal (Elementary) – Holly Lyman | l. Erin Zawlaocki, Teacher - Eisenhower |

Strategy 2: Differentiated Instruction Action Plan

| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|---|--|--|--|
| <p>A systematic approach to planning curriculum and instruction for academically diverse learners.</p> <p>Work in accordance with Action Team 1 for development and training of Steering Committees for Instructional Council: Curriculum & Instruction which will include differentiation.</p> <p>January/February 2016</p> | <p>a.1 Highly effective team training for Curriculum and Instruction & Assessment Steering which includes differentiated strategies within the Unit Plans Committee by CEC and Patrick Schwartz</p> <p>a.2 Training of eight (8) grade level content team leaders in Highly Effective Teams , unpacking of CCSS and development of Unit Planning (1 day) by Team District Staff</p> <p>Training of eight (8) grade level content team leaders in Differentiation Strategies/Resources</p> <p>(Patrick Schwartz will facilitate a training on Universal Design - Funding through IDEA)</p> | <p>a.1 Steering committee</p> <p>a.2 and a.3 Grade Level content teams for numeracy in grades k-8</p> <p>a.2 Unit Plan template and related materials/processes for Grade Level Content Teams (developed by steering Committee</p> | <p>a.1 The purpose of Steering Committee is clearly articulated throughout the district; the steering committees are responsible for establishing Highly Effective Team Norms, Meeting Schedule, Process, Criteria and Timeline for selection of grade level team leaders and members as well as core processes and materials identified to support teams.</p> <p>a.2 Steering Committee is responsible for the following:</p> <ul style="list-style-type: none"> Establishing approval process and criteria for high quality curriculum/assessment Approving grade level content team work in curriculum/assessment | <p>Heidi Dettman and Chip Hickman</p> <p>August 18th: Curriculum and Instruction & Assessment Steering Committee Training</p> <p>Heidi Dettman</p> <p>Sept. 30: Steering Committee action plan</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | a.3 Grade Level Content Team Training (1 day) by Team Leader | | <ul style="list-style-type: none"> Student communication plan of I Can Statement | |
| A Systematic Professional Development Plan | Inclusion of differentiated instructional strategies/methods in the summer PD (2015) for Math grades K-5 | Supported through and the Elementary Building based Summer PD Curriculum Dept. Deans Identified Teacher Leaders | Attendance at PD Survey on differentiated offerings Evidence/documentation of work done in PLC Groups | Summer 2015 |
| Develop and Implement preK-8 Numeracy Curriculum for January/February 2016 Implementation by completing the following: Share those expectations with preK-8 grade level administration, teachers, students and parents. | Training for team/teacher leaders to communicate curriculum expectations; training for building administrators to communicate curriculum expectations which include differentiation. | Team/Teacher leaders communication training Team/Teacher leaders to share expectations to building level staff regarding numeracy curriculum expectations | Curriculum and Instruction Steering Committee created Communication Plan (district, schools, students and community) and selection of team/teacher leaders to deliver expectations. Calendar of presentations and standard power point and/or Youtube video for each building. | Heidi Dettman/December 18th Director of Curriculum/ January 9th |
| Develop and Implement preK-8 Numeracy Curriculum for January/February 2016 implementation by completing the following: Obtain teacher feedback and finalize essential learning outcomes for each unit | | Feedback tool to obtain staff feedback on essential learning outcomes as developed by Action Team I | Transparent communication between staff and Grade Level Content teams regarding Essential Learning Outcomes | Director of Curriculum/ January through June |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| Establish readiness to assess the effectiveness of our current programs. | | Work with District Management Council (DMC) to identify areas of strengths and weakness in RTI/Differentiation District External Audit | Identification of areas of need from the External Audits | Sept. 2015 - May 2016 |
| Identify a schedule and structure to provide intervention | TBD | External Audit of K-12 Schedule and Structures | Results of External Audit | Sept. 2015 - May 2016 |
| Instruction is aligned to Best Practice in the Danielson Framework Domain 3e - Demonstrating Flexibility and Responsiveness and Domain, 1B - Demonstrating Knowledge of students, 1C - Setting Instructional Outcomes | TBD | Team Leaders Train Teacher Leaders | Evidence in Daily lesson plans/instruction observed Discussion with Focus Groups | Sept. 2015 - May 2016 |
| Implementation of Unit Plans through daily lesson plans which specifically address Differentiation/RTI | TBD | Steering Committees Curriculum Deans | Evidence in Daily lesson plans/instruction observed | 2016-17 TBD after Action Team 1 develops unit plan templates and assessment tools |
| Develop and Implement preK- 8 Curriculum Differentiation and RTI plan in accordance with the RPS Curriculum and Review Cycle | Highly Effective Team Training of Content area and grade level teams which include Differentiation | Steering Committee Grade Level content teams K-8 and PreK. Unit plan template and related materials/processes for grade level content teams | Differentiation incorporated into unit plans | Begin Summer 2016 |
| Clearly define expectations for | TBD | Use information provided by the External Audit as | TBD | 2016-17 School year |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| interventions in literacy and numeracy in and out of the classroom. (RTI) | | well as other resources to be determined. | | |
| Clearly define expectations for enrichment in literacy and numeracy in and out of the classroom. | | | | 2016-17 School year |
| Define how "Choice Schools" (Barbour, Haskell, Montessori, Gifted, CAPA) align to Differentiation as programming options for students and parents. | | | | 2016-17 |
| Create and Communicate the five year plan for the sequence of curriculum Development/Differentiation/RTI over the next five years. | | | | January 2016 |

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Strategy 3: Customer Service

We will improve customer service between the District and its families and its community to foster confidence, respect, and continuous improvement for the system.

(Goals 2, 4, 5)

Key Concepts:

- a. Customer Service Focus from the district and schools to families and the extended communities.
- b. Inclusion of families in appropriate decision making structures and processes.
- c. Continued Support for Alignment Rockford.
- d. Improved Use of Electronic Communication Tools to ensure clarity, Networking, and Sharing of Work Samples.
- e. Increasing Numbers of Families Engaged in Assisting Students Learn and Grow
- f. Increased Respect for Public Schools.
- g. More Families Choosing Public Schools as their First Choice.
- h. Expanded Learning Opportunities, Community Service, and Civic Participation for Students.
- i. Expanded Partnership with Community Organizations to Provide Support for Students beyond the School Day.

Action Team Membership:

- | | |
|---|--------------------------------------|
| a. Chief Communication Officer - Earl Dotson* | f. Brittany Glidden, Teacher – East* |
| b. Deputy Superintendent - Matt Vosberg | g. Virginia Wynn, Teacher – Thompson |
| c. Community Leader - Bridget French, Alignment Rockford | h. Kelly Mossup, Teacher - Kennedy |
| d. Principal (Elementary) – Dave Nold | i. DPAC |
| e. Assistant Principal (Secondary) – Jacob Sayre | j. DPAC |

Strategy 3: Customer Service Action Plan

| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|---|---|--|--|
| <p>(1)In order to best address the key concept (a) of Strategy 3: Customer Service, we must first focus on gathering data through a needs assessment of our families. In the first year, we will employ the best practice recommended in the NEA Brief to "Survey educators and families to determine needs, interests, and ideas about partnering." We will use the 5 Essentials Parent Survey to gather this data.</p> <p>(1) Hanover Research: "Best Practices in Family and Community Engagement." One of the Key Findings is Districts measure family and community involvement through surveys, policy and practice reviews, and performance indicators. Surveys are widely considered essential components of any</p> | <p>(1)Principal supervisors will charge principals with developing a menu of strategies to involve as many parents as possible in completing the 5 Essentials Parent Survey. The principals will communicate these strategies to all stakeholders.</p> <p>(1)The Customer Service Team will also continue to review existing data and best practices employed by other districts to start compiling possible strategies that can be used in response to the data collected by the survey.</p> | <p>(1)Electronic and paper formats of the 5 Essentials survey will be offered to parents. Support staff will be needed for data entry for paper surveys.</p> <p>(1)Computer survey stations will be made available in schools during times when parent attendance is expected.</p> <p>(1)Supplies will be required for paper and electronic communication of the survey's availability.</p> | <p>(1)All schools will reach the 20% parent completion threshold during the 2015-16 school year.</p> <p>(1)During the 2016/2017 school year we will use data collected from 5 essential survey and develop action plans that address needs, interests and ideas for improving customer service at the school district.</p> <p>(1) During the 2017-18 we will develop our own district-wide climate survey to administer to parents, staff, students and the community.</p> | <p>(1)Principal supervisors will communicate this action plan to principals in August.</p> <p>(1)Principals will prepare a menu of survey completion strategies by the end of November.</p> <p>(1)The 5 Essentials survey window is open from January to March. At the end of January, the Customer Service Team will meet to check progress and revise plans if necessary.</p> <p>(1)The Customer Service Team will organize a data retreat in June after the survey results are released with principal supervisors and principals, to be facilitated by a third party. Participants will analyze the survey's findings and cross-reference the strategy's key concepts to select best practice strategies to address the needs found.</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| district engagement policy for determining parent attitudes and barriers to engagement. | | | | |
| <p>(2) Key concept (b) of Strategy 3: "Inclusion of families in appropriate decision making structures and processes."</p> <p>(2) Hanover Research document: In objective (ii) on the "Parental Participation" section states that "every school will actively engage parents and families in a partnership which supports the academic work of children at home and shared educational decision-making at school." In Dr. Joyce Epstein's work for John Hopkins National Network of Partnering Schools, under #5 Decision-Making: "The degree of parent involvement in larger</p> | <p>(2) We will identify schools not currently represented; work with building staff to identify parents; work with existing members to identify possible parents; develop relationships with principals and parents.</p> | <p>(2) We will use staff time to create list of missing schools and make school visits.</p> | <p>(2) DPAC will have 7 new schools represented at their meetings in quarter 3 of the 2015-16 school year.</p> <p>(2) During the 2016-17 school year we will examine ways to offer transportation to school and district events.</p> <p>(2) During the 2016-17 school year we will consider more convenient locations for school events district-wide and meetings.</p> | <p>(2) The PACE team in collaboration with building staffs, will personally invite parents and meet with principals during regularly scheduled school visits.</p> <p>(2) The PACE team will invite involved parents to examine ways to engage other parents.</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| <p>decisions made by a school or district, including participation in parent-teacher associations (PTA's), Advisory Councils, advocacy groups and other committees at the district, state, or even federal level."</p> <p>The research further states that: a school's promotion of parental involvement is the most significant factor in determining the extent to which parents participate in a school's education and decision-making processes.</p> | | | | |
| <p>(3) Key concept (c), Continued Support for Alignment Rockford. Dr. Epstein's Framework on Involvement #6 Collaborating with the Community states: Coordinate resources and services for families, students, and the school with community groups, including businesses, agencies, cultural and civic organizations, and colleges or universities.</p> | <p>(3) The school district with the assistance of Alignment Rockford staff, district personnel and committee members will develop a two-way reporting mechanism between the school district and AR to relay the following information: AR committee work, updates on what soft skills community professionals would like to see our students learn and what ways community members can help in our schools.</p> | <p>(3) We will need extensive buy in and cooperation from our AR partners to continue to evaluate alignment with current strategic plan.</p> <p>(3) The school district will need to purchase a software system that is an all inclusive volunteer database that provides a comprehensive list</p> | <p>(3) During the 2016/2017 school year a school district volunteer database will be created that will be easily accessible to interested community members. Including a list of opportunities to serve and assist.</p> <p>(3) During the 2015-16 school year, a retreat will be held in partnership with AR to ensure alignment between AR and the</p> | <p>(3) At the discretion of AR executive director, a meeting will be convened in the fall with appropriate personnel to begin planning on structure for reporting mechanism and future retreat date.</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | | <p>of how community volunteers can get involved with our schools.</p> <p>(3) Combine the academic all-stars, academies awards and volunteer recognition events.</p> | <p>school districts current strategic plan.</p> <p>(3) During the 2015-16 school year, we will work with school district administrators, AR staff and committee members to create a structure for how and what information will be reported.</p> | |
| <p>(4) Key concept (d) Improved Use of Electronic Communication Tools to ensure clarity, networking, and sharing of work samples. Dr. Epstein's Framework on Involvement # 2 states: Communicate with families about school programs and student progress. Create two-way communication channels between school and home that are effective and reliable.</p> <p>(4) Hanover Research "Family Engagement: Increasing Parental Involvement at the Middle and Secondary Levels."</p> | <p>(4) We will (schools & administration) accept responsibility for initiating positive interaction with parents.</p> <p>(4) Based on survey data feedback from parents, students and community members regarding</p> | <p>(4) We will make opportunities for parents to ask questions and share opinions.</p> | <p>(4) In the 2016-17 school year and based on survey data, we will communicate in multiple ways that minimize technical obstacles and language barriers.</p> | <p>(4) After the customer service committee convenes in June 2016 to discuss 5 essentials data and based on what the data reveals, the team will create action plans to serve as recommendations or a guide for schools to determine how they will communicate with families, staff and the community moving forward.</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| <p>The research found technology to be a useful tool in facilitating parent-teacher collaboration if both parties are willing to utilize it. The report noted that "teachers are making use of the available technology to communicate with parents, yet according to the results of this study parents are not. However, if embraced by both parties, technology can help encourage parental involvement in the following ways: The school website, email, e-newsletters and web pages. Teachers note the utility of using multiple communication devices to "maximize" contact with parents. The study suggests that computer technology is becoming more available to both groups but "parents are lagging behind in its use for communicating with teachers." The study also points out that "technology affords parents the opportunity to discover what their children are doing in school without having to be visible."</p> | | | | |
|---|--|--|--|--|

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| <p>(5)Key concept: More families choosing public schools as their first choice. Hanover – Best Practices in Family and Community Engagement: Experts almost universally consider a welcoming school climate requisite for family and community engagement.</p> | <p>(5) We will build a welcoming environment for student and families, building trust with the parent community.</p> <p>(5) We will examine other school districts that have been successful at addressing customer satisfaction, building welcoming environments, tours and ambassador programs to see what we can learn from them.</p> <p>(5) We will work with a variety of entities that are essential in the success of providing an optimal school climate such as our administrators, teachers, school secretaries, cleaning and security staffs.</p> <p>(5) We will create one targeted marketing/branding campaign for our school district.</p> <p>(5) We will provide quality marketing material to various entities to help promote our school district.</p> <p>(5) We will help build ambassador programs at the middle and high school levels.</p> | <p>(5) We will need a comprehensive training program for building school ambassadors to include: students, teachers, security and cleaning staffs, volunteers and administrators.</p> <p>(5) An ongoing customer service team will need to be established to analyze best practices and build school ambassador program.</p> | <p>(5) In the 2015/2016 School year, we will explore the feasibility of relocating the student assignment center to the administration building at 501 7th street.</p> <p>(5) In the 2015/2016 school year, we will study and employ an individual(s) to begin the planning process on what a welcoming environment should look like, who needs to be involved and develop a partnership with the school districts professional development department to design a training program for all essential personnel.</p> | <p>(5) In the 2016/2017 school year, the Student Assignment Center will be relocated to the Administration building on 501 7th street.</p> <p>(5) In the 2016/2017 school year, an individual will be hired or reassigned to manage the SSAC, design training programs for staff and create an on-boarding/ambassadors program for schools.</p> |
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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | (5) We will utilize community partnerships to help brand district 205. | | | |
| (6) Key concept (h) Provide expanded learning opportunities, community service, and civic participation for students. | <p>(6) Assign specific duties to an individual to focus on being a liaison between schools and administration, for the purpose of expanding learning opportunities in community service and civic participation for students.</p> <p>(6) Identify and create a comprehensive list of all of the community service and civic participation activities that our students currently engage in.</p> <p>(6) Utilize the current Superintendents Student Advisory Council (SSAC) to serve as the catalyst for community service, civic participation projects and involvement.</p> | <p>(6) Create a position or reassign and individual to serve as the liaison for student community service projects and civic participation.</p> <p>(6) Provide support for the SSAC to expand opportunities. Support at the school level to have access to students.</p> | <p>(6) During the 2017/2018 school year, community service and civic participation will be embedded into middle school and high school curriculums.</p> <p>(6) During the 2015/2016 school year a comprehensive list will be created that identifies all of the community service and civic participation that our students currently engage in.</p> <p>(6) During the 2016/2017 school year, there will be a dedicated position whose duties will involve building an enriched community service and civic participation portfolio for schools and counselors to refer students too and monitor their progress and success in the various programs.</p> | |

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Strategy 4: Social Emotional Health & Skills

We will ensure students develop socially and emotionally, feel safe and secure, make healthy choices, and develop skills to be productive citizens.

(Goals 1, 2, 3, 4)

Key Concepts:

- a. Student Behaviors
- b. Student Engagement and Effort
- c. Student Attendance
- d. Guidance and Counseling
- e. Social Emotional Curriculum
- f. Behavior Interventions
- g. Family Education for the Development of Social, Emotional, and Health Expectations

Action Team Membership:

- | | |
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| a. Assistant Superintendent - Ankhe Bradley* | g. Brian Sewell, Teacher – Walker* |
| b. Executive Director - David Carson | h. Chris Magee, Teacher - Guilford |
| c. Executive Director - Angela Hite-Carter | i. Sandy Coad, Teacher - Westview |
| d. Assistant Principal (High) – Gus Carter, Auburn | j. Krystal Scroggins, Teacher - Roosevelt |
| e. Principal (Middle), Randy Bay, Flinn | k. Deb Osborne, Social Worker - Jefferson |
| f. Principal (Elementary) – Christina Ulferts | l. Karen Brunner, Psychologist |
| | m. Nicole Newson-Gallas, Teacher - RESA |

Strategy 4: Social Emotional Health & Skills Action Plan

| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|---|---|--|--|
| <p>Develop an effective measurement system to monitor the implementation of social emotional/behavior programs in the district.</p> <ul style="list-style-type: none"> - A Connected School - Alternative Learning Environment - Positive Behavior System - Juvenile Detention Center - Ombudsman - Other <p>Develop an effective measurement system to monitor the implementation of social emotional/behavior curriculum in the district</p> <ul style="list-style-type: none"> - Why Try - Second Step - Other | <p><i>Community and Parents</i></p> <p>Inform community and parents of the variety of programs available for student in the area of social emotional development.</p> <p>Provide parent cafe's related to social emotional learning standards.</p> <p><i>Administrators, Teachers and Staff</i></p> <p>Provide professional development on the Illinois social and emotional learning standards.</p> <p>Provide ongoing professional development related to the social emotional/behavior</p> | <p>Add Social Emotional Components to the following documents:</p> <p>District Leadership agenda template</p> <p>School Leadership agenda template</p> <p>PLC Needs Assessment</p> <p>PLC Agenda template</p> <p>Counseling Teams</p> <p>Create a district-wide focus of the month related to social emotional learning.</p> <p>Teacher Leaders</p> <p>Train the Trainer model of professional development for programs and curriculum in the district.</p> | <p>Discipline Data</p> <p>Attendance Data</p> <p>Benchmark Growth Annually</p> <p>Cohort Benchmark Data Annual</p> <p>Climate Dashboard Data Report Annually</p> | <p>2015-2016 School Year</p> <p>Collect benchmark data for the district programs related to social emotional/behavior data.</p> <p>Collect benchmark data for the district curriculum related to social emotional/behavior data.</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | <p>programs and curriculum in the district.</p> <p>Provide weekly updates on specific behaviors through the school data dashboard.</p> <p><i>Students</i></p> <p>Review grade level expectations from the Illinois Social Emotional Learning standards.</p> | <p>Assist schools with obtaining incentives and promotional materials for social emotional programs.</p> | | |
| <p>Implement the Readiness Portfolio Benchmark from the College and Career Readiness Department</p> | <p><i>Community and Parents</i></p> <p>Inform parents of grade level expectations for the readiness portfolio benchmarks</p> <p><i>Administrators, Teachers, Staff</i></p> <p>Train staff on the benchmark projects related to readiness portfolio.</p> <p>Provide training on how to document evidence in E-school</p> | <p>Promotional Material related to the readiness portfolio.</p> <p>Sample items of evidence for each grade level related to the readiness portfolio.</p> <p>Training documents related to entering evidence into the E-School System.</p> | | <p>2015-2016 School Year</p> <p>Collect baseline data on the readiness portfolio items by grade level.</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | <p><i>Students</i></p> <p>Inform students of the grade level expectations for the readiness portfolio</p> | | | |
| Develop a district framework to celebrate social emotional accomplishments in each building. | <p>Provide professional development on a variety of ways to celebrate.</p> <p>(Community, Building, Administration, Staff, Students, Families, Business Partners, Organizations, Mentors, and Volunteers)</p> | <p>Climate Surveys</p> <p>District Climate Survey</p> <p>Building Climate Survey</p> <p>Student Climate Survey</p> | Baseline data from climate surveys | 2016-2017 School Year |

Strategy 5: Facilities & Technology

We will maintain facilities and integrate technology into our academic and operations systems to create a high-quality and innovative teaching, learning, and working environment.

(Goals 1, 2, 3, 4, 5)

Key Concepts:

- a. Universal Access
- b. Dependable Infrastructure
- c. Clarity in Replacement Cycles; Upgrading
- d. Equity in Resources
- e. Responsive Help Desk and Other Tech Services
- f. Technology Plan Communication
- g. Professional Learning for Staff
- h. Learning for Families
- i. Exploration of STEM
- j. Facilities Plan
- k. Maintenance/Capital Refreshment Plan

Action Team Membership:

- a. Todd Schmidt, Chief Operations Officer*
- b. Bill Hull, Technology Manager
- c. Jim Kaplanes, Facilities Manager
- d. Ashleigh Van Theil – Director of Professional Development
- e. James O'Hagan – Director of Instructional Technology
- f. Principal – Matt Zediker
- g. Nancy Otwell, Teacher –Bloom*
- h. Doug MacArthur, Teacher -Jefferson
- i. Fred Zuroske, Teacher -Lincoln
- j. Cheryl Metz, Teacher -Washington
- k. Morgan Teske, Teacher -East

Strategy 5: Facilities & Technology Action Plan

| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|--|---|---|--|
| Develop a collaboratively designed district plan for systemic technology integration for all grade levels. | <p>November 1, Work team will have received training on best practices in technology integration.</p> <p>November 1, present Technology Integration Work Team with findings of focus group data and benchmark data. (Dan)</p> <p>April 1, Work Team has completed site visits as part of developing implementation plans for 2016-2017 (Dan & Nancy)</p> | <p>Substitutes to allow teachers to do site visits in planning stages.</p> <p>August 1, Have work plan to conduct focus groups with stakeholders to determine baseline data for:</p> <ul style="list-style-type: none"> -technology use -technology types -instructional technology integration -Professional development in technology (Dan) <p>October 15, Have focus groups data compiled. (Dan)</p> <p>October 15, determine benchmark data on reliability, personnel device use, repair time, IT staffing, network utilization. (Dan)</p> <p>By February 1, Work Team identifies needs in determining</p> <ul style="list-style-type: none"> -curriculum integration -instructional models -hardware utilization models (Dan & Nancy) | <p>Self reported student engagement levels will increase.</p> <p>Service metrics for IT should improve.</p> <p>By March 1, Work Team has identified budget for first year of rollout for systemic technology integration. (Dan & Nancy)</p> | <p>August 1 (2015), Create Technology Integration Work Team to research best practices for technology curriculum (Dan)</p> <p>By June 1, Work Team has developed implementation plans for four year rollout for systemic technology integration. (Dan & Nancy)</p> <p>Years 2-5: rollout of technology integration plan.</p> |

Strategic Plan – 2015-2016 Strategies & Action Teams



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Strategic Plan – 2015-2016 Strategies & Action Teams



| Best Practice | Evidence of Success | Lead/Timeline |
|---|---|--|
| Implement the 10 year facility plan with fidelity and openness to the public. | <p>Community satisfaction survey results will improve.</p> <p>Student and teacher satisfaction survey results will improve.</p> <p>Utility costs will decrease.</p> | <p>At each plan team meeting, progress on the facilities plan will be given (Todd).</p> <p>2015-2016 Scheduled Completions</p> <p>Auburn/Guilford Boiler Replacement Bloom Abatement Bloom Boiler Replacement Conklin Univent/windows Abatement Johnson Univent/windows Abatement Lathrop Univent/windows Abatement Conklin/Johnson/Lathrop Univent/window Hillman Abatement Marsh Abatement Boiler Nashold Abatement Spring Creek Abatement Window/Boiler Spring Creek Boiler/Window Replacement East Sound System East Lighting System East Paving Guilford Lighting System Guilford Sound System Jefferson Lighting System Jefferson Sound System Kennedy Pool Lincoln Window Replacement West Window Abatement/Removal Conklin Boiler Replacement Welsh Abatement</p> <p>2015 Scheduled Starts</p> <p>Auburn ADA Marsh Interior Finishes Haight Abatement</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | | <p>West Abatement</p> <p>2015-2016 Projects in Process</p> <p>Auburn/Guilford Boiler Abatement</p> <p>Auburn Window Replacement</p> <p>Marsh Addition & Renovations</p> <p>East Addition</p> <p>East Auditorium Remodel</p> <p>East Sound System Rough-in</p> <p>Guilford Addition</p> <p>Guilford Univents</p> <p>Jefferson Renovations</p> <p>Jefferson Sound System Rough-in</p> <p>Jefferson Interior Finishes</p> <p>Eisenhower Interior Finishes</p> <p>Lincoln Window Abatement</p> <p>West Window Replacement</p> <p>West Interior Finishes</p> <p>Froberg Interior Finishes</p> <p>Johnson Interior Finishes</p> <p>Lathrop Interior Finishes</p> <p>Welsh Addition & MEP Upgrade</p> <p>Westview Abatement MEP/Window</p> <p>Westview Addition/Window/MEP/Site</p> <p>Whitehead Abatement</p> <p>Whitehead Addition/MEP/Window</p> <p>Future Scheduled Projects</p> <p>Auburn Abatement</p> <p>Auburn Auditorium</p> <p>Barbour Interior Finishes</p> <p>Beyer Abatement</p> <p>Beyer Interior Finishes</p> |
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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | | <p> Beyer MEP Beyer Paving Bloom Abatement Bloom Addition/ADA/MEP/Window/Site Bloom Interior Finishes Brookview Abatement Brookview Addition/ADA/MEP/Window Brookview Interior Finishes Carlson Abatement Carlson Addition/MEP Conklin Interior Finishes Eisenhower Auditorium Eisenhower MEP Ellis Auditorium Ellis Interior Finishes Fairview Abatement Fairview Interior Finishes Fairview Window/MEP Flinn Abatement/Removal Windows Flinn ADA Flinn Auditorium Flinn Interior Finishes Flinn MEP Flinn Window Replacement Froberg Abatement Gregory Abatement Gregory Addition/MEP/Window/Site Gregory Interior Finishes Haight Addition/MEP Haight Interior Finishes Haskell Abatement Haskell Interior Finishes Haskell MEP/Window Kennedy Abatement/Removal Windows Kennedy Interior Finishes </p> |
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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | | Kennedy MEP Kennedy Window Replacement Lewis Lemon Addition Lewis Lemon Interior Finishes Lincoln Auditorium Lincoln Interior Finishes Lincoln Land Acquisition Lincoln MEP Marshall Abatement Marshall Auditorium Marshall MEP McIntosh Abatement McIntosh Addition/MEP Nashold Paving Nashold Window/ADA/MEP/Site New School 1 New School 2 Riverdahl Abatement Riverdahl Addition/MEP Rolling Green Abatement Rolling Green Window/MEP Roosevelt ADA Spring Creek Interior Finishes Summerdale Abatement Summerdale Interior Finishes Summerdale Window/MEP Washington Abatement/Removal Windows Washington Auditorium Washington Interior Finishes Washington MEP Washington Window Replacement Welsh Interior Finishes West Abatement West MEP Westview Interior Finishes |
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Strategy 6: Internal Trust & Relationships

We will build trust and improve relationships between the district office and its schools to foster a climate conducive to continuous improvement.

(Goals 3, 4, 5)

Key Concepts:

- a. Customer Service Focus from the District Office to the Schools.
- b. Two-way Decision-making Structures: Grade Level, Departments, Teams, Schools, and District
- c. Two-way Decision Making processes: Grade Level, Department, Teams, Schools, and District
- d. Improved Use of Electronic Communication Tools to Ensure Clarity, Networking, and Sharing of Work Samples.
- e. Clarity of Collaboration Expectations at both the Elementary and Secondary Levels.
- f. Increase in Collaboration Time at the Elementary School Level.
- g. Training and Support for PLC grade/department Collaboration.
- h. Improved Trust and Respect among District and the Schools.
- i. Improved Relationships: Board, Management and Union.

Action Team Membership:

- | | |
|---|---------------------------------------|
| a. Matt Vosberg, Deputy Superintendent* | f. Principal (Secondary) – Jill Faber |
| b. Chip Hickman, Assistant Superintendent | g. Chad Anderson, Teacher – East* |
| c. Earl Dotson, Chief Communication Officer | h. Jim Veitch, Teacher - Roosevelt |
| d. Katie Redwine, Human Resources | i. Maria Brown, Teacher - Eisenhower |
| e. Principal (Elementary) – Heather Novak | j. Paul Goddard, REA |

Strategy 6: Internal Trust & Relationships Action Plan

| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|---|--|---|---|--|
| Baseline data on staff trust of leadership collected via staff survey. | Research available surveys and select one | | Data collected by building, grade level, staff demographics, content area and district level | <ol style="list-style-type: none"> 1. Select survey by Aug. 2015 2. Implement the survey by Sept. 2015 |
| Two-way communication systems that engage staff and central office administration in problem solving. | <ol style="list-style-type: none"> 1. Review building committee structure and purpose 2. Explore structures that link the buildings to central office. 3. Provide professional development for building committees. | <p>IBB to review contract language</p> <p>CEC for example models</p> <p>Pat Dolan for example models</p> <p>Collaboration task force for time</p> | <p>Better outcomes on trust survey over time.</p> <p>More productive building committees-measured by perception</p> | <ol style="list-style-type: none"> 1. Action team meeting May 2015 2. Analyze recommendations from "other" 3. Recommendation to IBB 4. Implement 2015-2016 school year |

Strategy 7: Recruit & Develop

We will recruit, on-board, mentor, develop, evaluate, and retain employees who comprise a high-quality and diverse workforce.

(Goals 1, 2, 3, 4, 5)

Key Concepts:

- a. Recruitment of high quality staff
- b. Recruitment of diverse staff
- c. Onboarding process for all employees
- d. Mentoring process for all employees
- e. Succession planning
- f. Leadership development at all levels
- g. Staff evaluation

Action Team Membership:

- | | |
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| a. Linda Lumpkin, Chief Human Resource Officer* | e. Principal (Elementary) – Amber Miller |
| b. Mustafa Abdall, Bilingual Parent Advisory Council | f. Principal (Secondary) – Jason Grey |
| c. Director of Talent Acquisition | g. Marian Jones, Teacher – Kennedy* |
| d. Joshua Patterson, Rockford Area Development Council | h. Eileen Riggs, Teacher - Auburn |
| | i. Nichole Luster, Teacher - Eisenhower |

Strategy 7: Recruit & Develop Action Plan

| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|--|---|--|--|
| <p>Focus: 4.1 Key Concepts (a,b)</p> <p>Focused Recruitment HBCU's Local and State Colleges E-recruitment including virtual career fairs Pipelines – Hard to fills SLP's School Psychologists Student Teachers (NIU) Future Teachers of America (RPS) Grow Your Own Initiative</p> | <p>How to interview, customer-centric service, recruiting strategies</p> | <p><u>Other Support:</u> Director of PD, Director of Talent, HR Generalists, Principals, AP's, RPS Counselors, community members, parents, Diversity Council, RPS African American Think Tank and Latino Coalition</p> <p><u>Resources:</u> RPS Diversity and Recruitment Plan</p> <p>HR Recruitment Budget</p> | <p>% of candidates hired at RPS % of diverse candidates hired at RPS % of current RPS students who are interested in pursuing a career in the field of education</p> <p>% of Grow Your Own enrollees % of Grow Your Own graduates who are hired at RPS</p> | <p>Winter 2015. Each year, the recruitment efforts will be reviewed based on need. Recruiting techniques will also be monitored on an ongoing basis to ensure that RPS remains competitive in the marketplace.</p> <p>Action Planning Team will meet to review planning process in October 2015.</p> |

Strategic Plan – 2015-2016 Strategies & Action Teams



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| <p>Focus: 4.1 Key Concepts (a,b) Utilize innovative and progressive branding techniques through the use of technology to attract candidates in the marketplace to the RPS 205 District.</p> <p>1) Electronic Job Previews will be made by current employee representatives and posted to website to include passion, job description, personalization and diversity within the district, which is an innovative and progressive branding technique.</p> | <p>Embed welcome and how to navigate videos on the HR website for potential candidates (both internal/external)</p> | <p><u>Other Support:</u> Internal employees, IT, Communications, HR, Diversity Council, RPS African American Think Tank, Latino Coalition</p> <p><u>Resources:</u> Electronic Job Previews will be made by current employee representatives</p> <p>RPS Diversity and Recruitment Plan</p> <p>HR Recruitment Budget</p> | <p>Feedback surveys on ease of use will be linked/embedded in the HR Website for potential candidates</p> <p>College/Universities and students will know requirements and process required by RPS district to participate in internships</p> <p>Metrics used to tabulate the traffic to the HR website. It is expected that more prospective candidates will be able to find and recognize RPS by employing social media and current search engines to redirect job seekers to the RPS website.</p> | <p>Fall 2015 and ongoing. Update/refresh as needed over the next 4 years to remain competitive.</p> <p>Action Planning Team will meet to review planning process in October 2015. PD Pathways will be determined by February 2016.</p> |
| <p>Social Networks/Media</p> | <p>How to use social media and interpret its effectiveness</p> | <p><u>Other Support:</u> Collaborate with the Communications department on content of material presented on Public Access television</p> <p>Work with Communications department to create a 'hashtag' for recruitment and branding purposes</p> <p>Diversity Council, RPS African American Think Tank, Latino Coalition will also be used as support</p> | <p>Benchmark and progress data for Social Media Networks will be collected</p> <p>Integration of communications goal will result in more opportunities for current RPS students to learn of job opportunities and community to see the positive movement and successes of RPS 205</p> | <p>Fall 2015 and ongoing over the life of the Strategic Plan. Social tools may need to be changed/and or enhanced based on new tools that may enter into the marketplace.</p> <p>Action Planning Team will meet to review planning process in October 2015.</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | | <u>Resources:</u> HR Budget, Diversity and Recruitment Plan | | |
| Marketing Materials Will be developed and maintained to attract specified positions and specific audiences | One-to-one learning from Communication department on how to effectively reach segment markets | <u>Other Support:</u> The district will utilize a marketing company to maintain and continually develop needed materials Consultation between different bargaining units, student groups (HS, Interns) and community partners to ensure effective content within materials. Diversity Council, RPS African American Think Tank, Latino Coalition may also be consulted. <u>Resources:</u> Community information will be collected and compiled to highlight resources with the city and region. HR Recruitment Budget RPS Diversity and Recruitment Plan | Benchmark traffic to RPS website including HR online applications Use recruitment analytics to determine ROI for cost of materials Benchmark metrics of e-recruitment | Fall 2015 and ongoing over the next 4 years to ensure materials are 'fresh' and relevant Action Planning Team will meet to review planning process in October 2015. |
| Focus: 4.1 Key Concepts (a,b) Workforce Planning will enable formalized recruitment strategies, specific to each school | Customer-Centric Service (HR Team) Atomic Learning Allocation Management | <u>Other Support:</u> Human Resources, Allocation Manager, Facilities (i.e. COO) individual departments. Diversity Council, RPS African American Think Tank, Latino Coalition may also be used as support. | Minimal surplus for individual buildings and departments when allocations are aligned with student enrollment Talent pools will be identified and recruited based on projected needs | Winter/Spring preparation for each upcoming school year that spans the strategic plan |

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Strategic Plan – 2015-2016 Strategies & Action Teams



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| | | <u>Resources:</u> Facilities Projected Enrollment Report Staffing Allocations 5-year Strategic Plan | | |
| Focus: 4.1 & 4.2 Key Concept (c) Creation of a continuous Onboarding plan that will measure the support given to all new employees in an effort to minimize turnover and maximize effectiveness | Teacher Orientation Group Orientation (designed for all other EE groups) RPS Systems, Atomic Learning, Common Core, Coaching, Align by Design, Project Based Learning, SMART Team & SMART Board training Student Growth, Office Professional Training, New Teacher Mentor Program, Leadership Academy, Customer Service, Cultural competence, Technology participation | <u>Other Support:</u> Director of PD, HR, Principals, AP's, Union leadership, Academic Team (i.e. CAO, Deputy/Asst. Sups) Chief Quality PI) <u>Resources:</u> Onboarding Pathway for all new employees, PD Pathways for each position/department, Individualized PD Goals and Plans Incorporate 5-year Strategic Plan into orientation to ensure all new hires have the necessary knowledge of how their role supports the plan Welcome packets sent to include letter from Superintendent after Board approval | Proficient or Excellent ratings on Performance Evaluations, Staff Onboarding Check-in Surveys (30, 60, 90 days). Surveys to benchmark EE satisfaction at 1yr, 5yr, 10yr etc. Benchmark student growth beginning at 1 year of EE service. Conduct mid-year Teacher Orientation (if necessary) to provide new-hires who started after August Teacher Orientation Positive feedback via Superintendent's District-wide annual Town Hall Meetings. | Ongoing each year for Group Orientation. Preparation for Teacher Orientation is 3-6 months is needed for an annual delivery date of August or prior to the start of each school year. Mid-year Teacher Orientations will need to be scheduled based on the SIP Calendar Town Hall Meetings are scheduled at the beginning of each school year based on Building/Department availability Action Planning Team will meet to review planning process in October 2015. |
| Focus: 4.2 Key Concept (d) Mentoring | Teacher effectiveness, Student achievement, professional growth for all EE's, District/school policies and procedures Mentor as a Coach training | <u>Other Support:</u> Director of PD, HR, Principals, AP's, Union leadership, Academic Team (i.e. CAO, Deputy/Asst. Sups) Chief Quality PI), | Survey results for job preparation effectiveness for both Teacher and other EE group induction | Ongoing one-to-one mentor/coach feedback loop Note: Design of mentoring program for non-teachers |

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Strategic Plan – 2015-2016 Strategies & Action Teams



| | | | | |
|---|--|--|--|---|
| | | Onboarding Pathway for all new employees, PD Pathways for each position/department, Individualized PD Goals and Plans Onboarding Pathway for all new employees/ <u>Resources:</u> 5-year Strategic Plan | New hire retention, exit interview, voluntary/involuntary turnover, exit interviews, staff execution of individual development plan, Staff Engagement Survey with a focus on staff-supervisor trust, staff influence, organizational commitment, socialization of new employees & staff safety. Student Growth | will begin in January 2016 with an expected completion date of March/April 2016. Roll-out of the program will coincide with 2016 school year. |
| Focus 4.2 Key Concepts (d) Mentoring – Student Interns by partnering with local diverse community agencies/organizations to support interns | One day orientation for both intern and mentor on mission, vision, values and strategic plan for Rockford Public Schools. Other highlighted topics will include, cultural competence, classroom management, student growth and achievement | <u>Other Support:</u> Community partners, District staff, Director of Mentoring, Talent Director, Director of PD, Diversity Council, RPS African American Think Tank, and Latino Coalition may also be used as support. <u>Resources:</u> Incorporate 5-year Strategic Plan into orientation to ensure all new hires have the necessary knowledge of how their role supports the plan RPS Diversity and Recruitment Plan | % of intern teachers that obtain jobs in Rockford Public School district % of positive feedback one-on-one mentee/mentor meetings and exit interviews Analysis of district mentoring programs available and their usefulness | Summer 2017 and ongoing thereafter |
| Focus 4.3 Key Concepts (a,b,d,e,f,g) Succession Planning | Cross-Cultural Competence Leadership Financial Management Ethics Communication | <u>Other Support:</u> Superintendent, Deputy Superintendent, CFO, CHRO, REA President/VP <u>Resources:</u> | Succession plan fill rate Performance Management analysis Staff qualifications analysis | Program is still in design phase. Anticipated pilot implementation is November/December 2015. |

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Strategic Plan – 2015-2016 Strategies & Action Teams



| | | | | |
|--|---|--|--|--|
| | Collaboration Teamwork Customer-Centric Service | Assessment tools On-boarding process for successor 1 st year Coaching Plan 5-year Strategic Plan Talent Database Workforce Analysis | | Monitor, evaluate and revise as necessary throughout the 5-year strategic plan |
| Focus 4.3 Key Concept (f) Leadership Development | How to attract talent, interviewing skills, workforce planning, curriculum requirements, allocation management, off-boarding (non-renewals, PAR), cultural competence, how to motivate and engage employees, student discipline, union relations, budgeting, coaching and feedback, parent and community relations, policies and procedures, workers compensation, performance management, teacher evaluation, payroll, purchasing, ensuring academic achievement, Ethics, building operations, safety and evacuation, Compensation | Superintendent, Deputy Superintendent, CFO, CHRO, Director of PD, Director of HR, HR Generalist, Principals, AP's, CAO. Diversity Council, RPS African American Think Tank, and Latino Coalition may also be used as support <u>Resources:</u> Articulated PLC Guidelines Staff Qualifications Student Assessments | Student Growth Succession plan fill rate PLC Criteria: progress rubric applied with a focus on learning, collaboration and results % reduction of employees in the PAR program from the previous year % of employees who completed all items on their development plan, including completing their professional development pathway Retention rate based on years of service Analysis of teacher evaluations by building Analysis of PD based on student growth | TBD. Still in design phase. |
| Focus: 4.3 Key Concept (g) | Work in progress | <u>Other Support:</u> HR Generalist | Implementation in the TNL performance management system for all groups of | Implementation for principal and non-bargaining evaluations |

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Strategic Plan – 2015-2016 Strategies & Action Teams



| | | | | |
|-------------------|--|--|---|--|
| Staff Evaluations | | <u>Resources:</u> TNL implementation team | employees, to include certified administrators, non-bargaining staff, teachers, and paraprofessional. | tools are complete within the TNL system. Teacher evaluations are scheduled to be implemented spring/fall of 2015. All other bargained evaluation tools to be completed by FY2016. Performance management will be conducted annually, ongoing within the system throughout the life of the strategic plan. |
|-------------------|--|--|---|--|

Strategy 8: Monitor, Track & Report

We will use key data indicators and measures with all employees that promote a culture of inquiry, reflection and action to assist individuals, teams, departments, schools and the district set goals and monitor, track, and report performance.

(Goals 1, 2, 3, 4, 5)

Key Concepts:

- a. Student Ownership for Their Learning.
- b. Employee Evaluation Professional Practice/Student Growth Goals
- c. Strategic Plan
- d. School Improvement Plans
- e. SMART Goals and Action Plans
- f. Progress Monitoring and Reporting
- g. District Department Improvement Plans
- h. Key Indicators of Success/Assessment System
- i. Transparency
- j. Data Management System
- k. Data Culture and Dialogue
- l. Data Driven Instruction
- m. Data Progress Monitoring and Reporting
- n. Trend, Cohort, Comparative, and Subgroup Data
- o. Professional Learning for Analysis and Reporting
- p. Continuous Improvement

Action Team Membership:

- a. Dan Woestman – Assistant Superintendent*
- b. Matt Vosberg - Deputy Superintendent
- c. CFO
- d. Todd Schmidt – Chief Operations Officer
- e. Principal – SMS (Secondary) – Janice Hawkins
- f. Principal – SMS (Elementary) – Matt Lerner
- g. Zach Frazier, Teacher – Auburn*
- h. Scott Fabert-Church, Teacher - Guilford
- i. Jan Aschim, Teacher - RESA
- j. Erin Andrist, Teacher - McIntosh

Strategy 8: Monitor, Track & Report Action Plan

| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|---|-----------------------|---|---|--|
| <p>I. Build an effective measurement system to ensure the availability of data fits the needs of users at all levels of the organization.</p> <p>a. Collect & publish key indicators for all stakeholders to measure progress of the strategic plan</p> | | <p>August, a 6 month plan to collect data for unavailable key indicator measures will be posted to the district website for all stakeholders to review. (Dan)</p> | <p>Three year trends for all available key indicator measures will be posted on the district website for all stakeholders to review with a calendar for scheduled updates.</p> <p>Each SIP cycle, each strategy action team will review updated key indicators provided by the departments. These indicators will also be reviewed by committees and the school board.</p> <p>Five year trends for all key indicators will improve by 2020.</p> | <p>Dan Woestman</p> <p>Annually in July, October, February</p> |

Strategic Plan – 2015-2016 Strategies & Action Teams



| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|---|--|---|--|
| <p>I. Build an effective measurement system to ensure the availability of data fits the needs of users at all levels of the organization.</p> <p>b. Implement Data Warehouse System for internal staff to use for easy and reliable access to data, research, and decision making.</p> | <p>September, focus group interviews with students, teachers, administrators, business operations staff, parents, community partners, and community members will be completed to determine data needs. (Zach & Dan)</p> <p>December, Data Warehousing training for IS department</p> <p>January 31, reviews of proposals and site visits to enhance decision for data tools will be complete. (Zach & Dan)</p> <p>January 31, Plan for next year's Professional Development for data consumption and decision making with new tool for staff.</p> | <p>Funds for data warehousing project</p> <p>July (2015), a plan to conduct focus groups will be created to conduct data needs analysis. (Zach)</p> <p>October 15, technology needs assessment will be completed to determine gaps between data needs and available tools. (Dan)</p> | <p>October 31, RFP or similar process will have begun to determine options for data warehouse tools.</p> <p>March 1, contract will have been awarded for data warehouse tool. (Dan)</p> <p>Measurements for all areas of the strategic plan will be available to users at all times and updated for users on a predictable and regular basis.</p> <p>Data system will allow all stakeholders to access data needed to make decisions.</p> | <p>Dan Woestman</p> <p>Year 1: July 1 (2016), Data warehouse tool will go live after initial phase 1 implementation phase.</p> <p>Year 2: -Professional Development for staff, including student ownership of data -Stage 2 integration includes deeper data sources</p> <p>Year 3: -Professional Development for staff, including student ownership of data -Stage 3 integration finalizes implementation, including student access -Investigate switching datasource applications for improved integration</p> <p>Year 4: -Professional Development for staff -Adopt new datasource applications that integrate with warehouse</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|--|--|---|---|
| <p>I. Build an effective measurement system to ensure the availability of data fits the needs of users at all levels of the organization.</p> <p>c. Collect & disseminate qualitative data for leaders and other staff through quality reviews</p> | <p>Quality review training for principals.</p> <p>Quality review training for peer reviewers.</p> <p>Quality framework trainings for staff.</p> <p>Survey Engagement strategies for principals</p> | <p>August - A draft calendar for voice of the customer data collection that allows key indicators to be measured in accordance with the scheduled updates will be published to the website and sent to schools and district departments.</p> <p>August - A framework and calendar for necessary quality review systems to monitor specified key indicators (at minimum: PLCs, business operational departments, and annual SWOT) will be posted to the district website and distributed to leaders. (Dan)</p> <p>February 1, quality reviews will have been completed for areas according to quality review calendar.</p> <p>Ongoing - Substitutes for staff conducting quality peer reviews</p> <p>Quality review systems will be created to assess fidelity of implementation for needed measurements on the strategic plan.</p> | <p>Quality framework scores will increase throughout the 5 year strategic plan. The district PLC framework score will have increased when measured at the end of the 5 year strategic plan.</p> <p>Voice of the customer data will show positive growth throughout the 5 year strategic plan.</p> | <p>Dan Woestman</p> <p>Year 1: 8 schools, including new principals and choice schools, will receive quality reviews using the PLC framework.</p> <p>Year 2: 12 schools will receive quality reviews using the PLC framework. 2 business departments will receive quality reviews.</p> <p>Year 3: 14 schools will receive quality reviews using the PLC framework. 2 business departments will receive quality reviews.</p> <p>Year 4: 13 schools will receive quality reviews using the PLC framework. 2 business departments will receive quality reviews.</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|--|---|---|---|
| <p>II. Expand the current analysis process, SMART Measurement Systems, in order to systematically implement a common process for staff to set priorities for resource use, review progress in relation to objectives, and implement and monitor action plans.</p> <p>a. Develop Business Operations Toolkit and training materials</p> | <p>Business Operations PDSAs</p> <p>The first business operations cohort will have completed their SMART training (July 2016)</p> <p>Review of benchmark organization structures by visiting schools (August 2015)</p> | <p>Business Operations Toolkit and training materials will be created with assistance of other schools identified through SMART partnerships (November 1, 2015)</p> <p>Three times a year, operational departments review progress in relation to objectives.</p> | <p>Five year trends for all key indicators will improve annually.</p> <p>Business team scores on indicators of progress will increase annually.</p> | <p>Dan Woestman</p> <p>Year 1: -First operational cohort completed -Business Operations Toolkit & training materials</p> <p>Year 2 -Second operational cohort completed -Long term plan for all operational staff to be trained. -Plan developed for new staff orientation</p> <p>Year 3 -Third operational cohort completed -New staff and all staff training begins -Operational staff have seats on SMS Steering Committee -Identified key leaders are lean bronze certified</p> <p>Year 4 -Long term PD plan continues -Key leaders are lean silver certified and key staff are lean bronze certified</p> <p>Year 5 -Long term PD plan continues -Key leaders are lean gold and silver certified, additional staff are lean bronze certified.</p> |

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Strategic Plan – 2015-2016 Strategies & Action Teams



| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|---|---|---|---|--|
| <p>II. Expand the current analysis process, SMART Measurement Systems, in order to systematically implement a common process for staff to set priorities for resource use, review progress in relation to objectives, and implement and monitor action plans.</p> <p>b. Develop long term SMART Measurement System usage plan</p> | <p>SMS Steering Committee training on SMART implementation for the future</p> <p>Master Coach training (first group trained by end of 2015-2016 school year)</p> <p>Student ownership of goal setting</p> | <p>Finances for substitutes for trainees & SMS Steering Committee</p> | <p>March 1, Master Coach usage and development plans completed for 2016-2017 school year.</p> <p>March 1, 2016-2017 SMART expansion plan created to include Master Coach usage, Business Operations expansion, New Staff, New Leaders, Progress Monitoring, Continuous Improvement, Coaching.</p> | <p>Dan Woestman</p> <p>Year 1:</p> <ul style="list-style-type: none"> - Master Coach Training Completed - SMART Steering Committee training completed - Master Coach usage and development plans completed. <p>Year 2</p> <ul style="list-style-type: none"> - Master Coaches begin new role - Training includes business operations and onboarding for new staff. <p>Year 3</p> <ul style="list-style-type: none"> - Planning for SMART into student goal setting district wide <p>Year 4 & 5</p> <ul style="list-style-type: none"> - Implementation of SMART into student goal setting district wide |

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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.

(Goals 1, 2, 3, 4, 5)

Key Concepts:

- a. Balanced budget
- b. Increased efficiencies
- c. Fiscal responsibility

Action Team Membership:

- a. Executive Director - Stacie Talbert Scott*
- b. Executive Director - Meriann Besonen
- c. Allocation Manager - JoAnn Armstrong
- d. Executive Director - Travis Woulfe
- e. Director - Tiffany Agustin
- f. Principal – Rene Mandujano
- g. Will Rowald, Teacher – East*
- h. Sharon Keena, Teacher - King
- i. George Bathje, Teacher - East
- j. Dawn Granath, Teacher - REA

Strategy 9: Resource Allocation Action Plan

| Best Practice | Professional Learning | Other Support/ Resources | Evidence of Success | Lead/Timeline |
|--|---|---|---|------------------------|
| <ul style="list-style-type: none"> -Establish roadmap to a clean and timely audit -Internal controls and procedures are documented and in place | <ul style="list-style-type: none"> -Strategy team trained on school finance -Identify best practices for financial processes | IASBO,GFOA, Internal | <ul style="list-style-type: none"> -Less audit findings -Audit completed with fewer audit adjustments -Track and trend KPIs aligned to Goal 5 | FY 2016 |
| <ul style="list-style-type: none"> -Develop comprehensive budget process -Develop 5 year financial projections as a part of the annual budget process | <ul style="list-style-type: none"> -Strategy team trained on school finance -Identify best practices for budgeting development, and planning/strategic plan integration -EPRT training | IASBO, GFOA, Internal | <ul style="list-style-type: none"> -5 year forecast integrated with the Annual Budget development -Annual budget process that demonstrates ownership, accountability, partnerships between all levels of staff | November 2015 |
| <ul style="list-style-type: none"> -Identify Lean framework and implement program -Develop/Implement EPRT framework -Track and trend KPIs aligned to Goal 5 | <ul style="list-style-type: none"> -Lean Leaders trained -Six Sigma DMAIC process improvement certifications/training -EPRT training -Reconvene the EPRT Implementation Committee | IMEC, ASQ, MU-Ohio, Consultants, GFOA, Rock Valley College BPI program, Lean Enterprise Institute | <ul style="list-style-type: none"> -Staff trained/certified in Lean and process improvement -Process Improvement program and framework developed and implemented District wide -EPRT program and framework developed and implemented -Report and measure KPIs | FY 2016 FY 2017 |

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ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205 LOCATIONS

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

ROCKFORD PUBLIC SCHOOL DISTRICT NO. 205 LOCATIONS

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

INFORMATIONAL SECTION

GLOSSARY

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

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

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

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

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

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

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

Bonds Issued - The bonds that were sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ISBE – Illinois State Board of Education

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

LEA – Local Education Agency.

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

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

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

Per Capital Personal Income - the annual total Personal Income of residents divided by resident population as of July 1. "Personal Income" is the sum of Net Earnings by place of residence, rental income of persons, personal dividend income, personal interest income, and transfer payments. "Net Earnings" is earnings by place of work - the sum of wage and salary disbursements (payrolls), other labor income, and proprietors' income - less personal contributions for social insurance, plus an adjustment to convert earnings by place of work to a place-of-residence basis. Personal income is measured before the deduction of personal income taxes and other personal taxes and is reported in current dollars (no adjustment is made for price changes).

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

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

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

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

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

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

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

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

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

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