



ROCKFORD PUBLIC SCHOOLS, DISTRICT NO. 205

BUDGET REPORT

**FOR FISCAL YEAR BEGINNING
JULY 1, 2012 ENDING JUNE 30, 2013**

**Rockford, Illinois
Winnebago/Boone Counties**

Rps205.com

**Adopted by the Board of Education:
June 26, 2012**

ROCKFORD PUBLIC SCHOOL DISTRICT 205
FY 2013 BUDGET BOOK

Table of Contents

INTRODUCTION

Introductory Letter.....	5
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ORGANIZATION

Board of Education.....	19
Organizational Chart.....	20
Cabinet Level Officers.....	21
Organizational Overview.....	22
Board Policies.....	26
FY 13 Budget Calendar.....	30
Fund Number, Fund Names & Fund Purpose- Summary.....	34

FINANCIAL

Revenue by Major Source.....	38
Multi Year Revenue Summary.....	39
Local Revenue Summary- Multi Year.....	40
Flow Through Revenue Detail- Multi Year.....	41
State Revenue Detail- Multi Year.....	42
Federal Revenue Detail- Multi Year.....	43
Other Sources Detail- Multi Year.....	45
Consolidated Statement of Revenue & Expenditure.....	46
Comparative Statement(s) of Revenue & Expenditures.....	47
Education Fund Summary.....	52
Special Education Fund Summary.....	54
Education & Special Education Fund(s) Summary.....	56
Grants Fund Summary.....	58
Food Service Fund Summary.....	60
Operations & Maintenance Fund Summary.....	61
Transportation Fund Summary.....	62
Capital Projects Fund Summary.....	63
Debt Service Fund(s) Summary.....	64
Long Term Debt Schedule.....	65
Legal Debt Margin Information.....	66
IMRF & FICA Funds Summary.....	67
Tort Immunity Fund Summary.....	68
Working Cash Fund Summary.....	69
Life/Safety Fund Summary.....	70
Appropriation Summary by Location/School.....	71
Full Time Equivalent (FTE) Information.....	74

INFORMATION

Listing of Schools and Departments.....	79
Multi Year Enrollment by School.....	81
Principal Employers.....	83

ROCKFORD PUBLIC SCHOOL DISTRICT 205
FY 2013 BUDGET BOOK

Table of Contents

Demographic & Economic Statistics.....	84
Principal Taxpayers.....	85
Equalized Assessed Valuation Trends.....	86

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INTRODUCTORY SECTION

Members of the Board of Education:

We are pleased to present the Budget for Rockford Public Schools, District No. 205 (the District), Rockford, Illinois, for fiscal year 2012-2013. The budget is the plan of instruction expressed in dollars and cents. Through the allocation of resources, the global focus of instructional outcomes should be evident to the reader of this document.

Responsibility for both the accuracy of the data and the completeness of the presentation rests with the District. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and the projected results of operations of the District. All disclosures necessary for public understanding of the Board's priorities in educating children in the city of Rockford have been incorporated within this report.

Budget Report Presentation

The Budget Report is presented in three sections: Introduction, Organization, Financial Informational. The Introductory section contains this letter of transmittal and the budget development process. The Organization section highlights the Board governance model and provides a listing of executives along with the organizational chart. The Financial Information section depicts all budgets of Rockford Public Schools District 205 in various formats. The Information section includes a listing of all schools and staffing and enrollment trends for each school. Statistical data for the city of Rockford has also been included.

Student Performance

Trend data of student performance is used to assess student achievement. The trend information was used to create the districts FY 13 instructional plan. The Illinois State Achievement Test (ISAT) assesses 3rd through 8th grade student's academic performance defined by state standards. The Prairie State Achievement Test (PSAT) is used to assess 11th grade student proficiency standards. Trend and cohort data show growth in each subgroup, however the overall performance data fell short of state expectations.

Students from elementary and middle school levels exhibit continual growth patterns across subgroups. High school data defines some challenges with identified subgroup achievement. Gaps in student achievement exist between White/Asia students and African American/Hispanic students. Low income IEP subgroups also demonstrate a need for growth at the secondary levels.

In summary, district initiatives will address the gaps in achievement by offering a consistent and viable curriculum to all students. Formative assessments are utilized at strategic intervals throughout the year to assess each student's proficiency of the state standards and district benchmarks. When identified, intervention resources and additional learning opportunities will be offered to struggling learners.

District Initiatives

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

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

The conceptual framework for College and Career Readiness began in the fall of 2011, and will be built with Seven Periods to Success at its core. Adding an additional period at the secondary school level will allow for more intensive remediation for students in need of additional support, expansion of elective offerings to include art related courses. Reading and Math Coaches have been sustained in the FY 13 budget to assist in addressing student performance in both of these critical areas. To fund these initiatives, central office administration has been cut by several positions. This initiative is estimated to cost \$6 million.

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

The facility infrastructure for Rockford Public School District is in dire need of improvements. A 10 Year Facilities review began in the fall of 2011, and will memorialize and detail the needs of each building. Beyond the needs, this plan is expected to create learning environments that are conducive to 21st century instruction. The Board of Education created and seeded a Capital Fund in FY 12 to begin to address the aging infrastructure. Additionally, appropriations for repairs and maintenance have been increased in the Operations & Maintenance Fund to begin to address deferred maintenance that is estimated at approximately \$150 million. Fourteen million is appropriated for capital related projects district-wide. Six hundred and fifty thousand is appropriated to begin a cycling plan for both desktop and laptop computers.

Preschool for All will be phased in over the next five years. Internal data suggests that students who enter kindergarten that have attended the RPS preschool program are better prepared instructionally. Three million has been appropriated to expand the program, and grants are being pursued to assist in augmenting and supporting the cost of expansion.

BUDGET ASSUMPTIONS

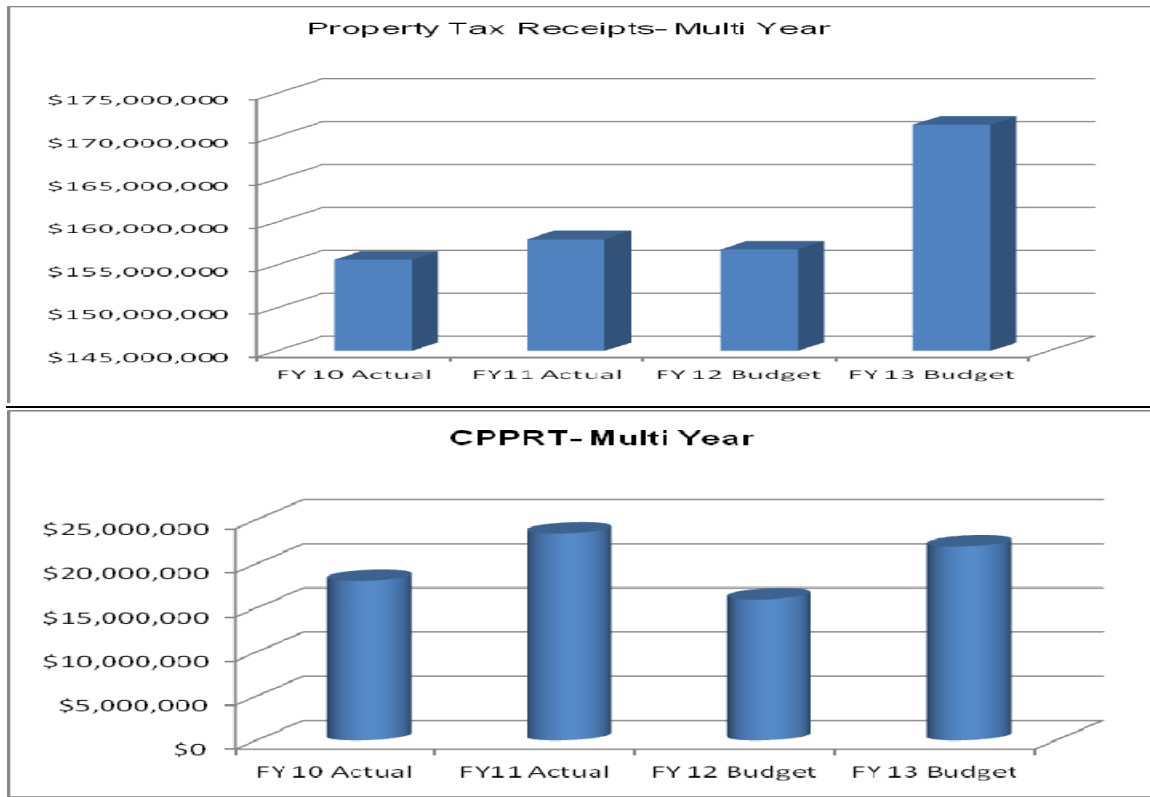
REVENUE

RPS is funded by major local, state and federal revenues. Flow through revenue are not revenue to RPS at all. Illinois school districts are required to book the contribution the state makes to the Teacher Retirement System on behalf of the school system. In the expenditure section, the reader will also note a corresponding expenditure, thus the entire summary is a wash and has no impact on the financial position of the school system. The FY 12 adopted budget assumed a loss in state revenue of \$8.5 million in Early Childhood because the state considered elimination of the program. The FY 12 budget also assumed a 10% reduction in General State Aid, but the reduction was actually only 5%. A summary of revenue by major sources is presented as follows:

DESCRIPTION	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
LOCAL REVENUE	\$ 181,505,514	\$ 191,533,723	\$ 181,056,311	\$ 191,574,207
FLOW THROUGH REVENUE	36,281,349	35,080,631	34,092,374	40,149,772
STATE REVENUE	85,814,201	121,078,249	91,700,716	117,281,527
FEDERAL REVENUE	67,783,651	44,713,638	46,425,827	41,762,153
OTHER SOURCES	1,189,358	11,129,128	3,587,694	2,386,940
GRAND TOTAL	\$ 372,574,073	\$ 403,535,369	\$ 356,862,921	\$ 393,154,600

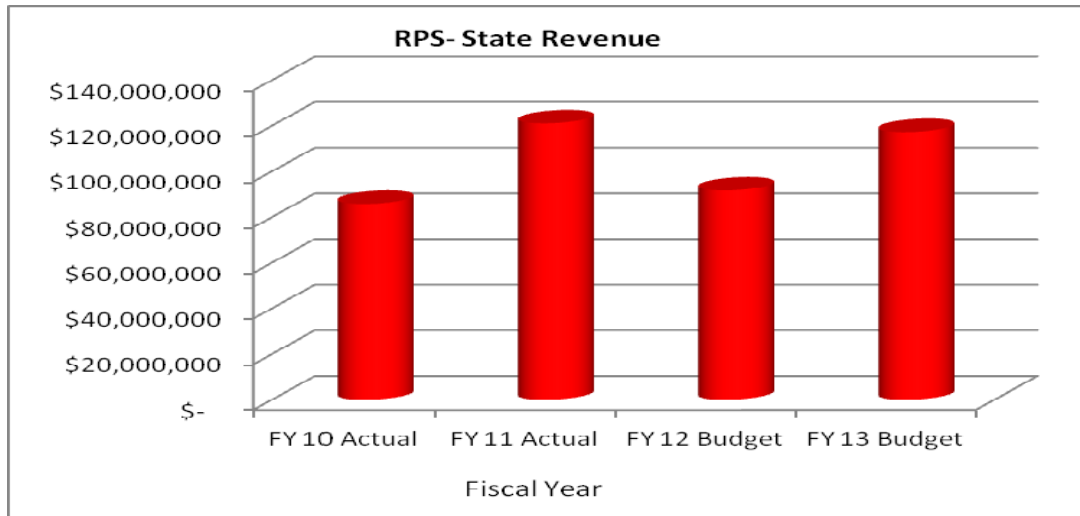
Local Revenue

Illinois property tax receipts are driven by two variables; 1. the change in the Equalized Assessed Valuation (EAV), and 2. the Consumer Price Index. The FY 2013 budget assumes that the EAV of property will decline by 6%, which reflects a third consecutive year in drops in property values. The budget also assumes a 3% consumer price index. Corporate Personal Property Replacement Taxes (CPPRT), which is another major source of local revenue for the District are projected at a 24% increase over the FY 2012 budget. CPPRT imposes a state collected tax on the net income of businesses (corporations, partnerships, and trusts) and an invested capital tax on utilities. In the fall of 2010, the state announced a tax amnesty program which resulted in significant increases in CPPRT receipts. Although the amnesty period has passed, the receipts have continued outpacing early estimates of low, flat revenues with this source of funding. The District assumes an additional reduction on interest on investments since the Federal Reserve announced in the spring of 2012 that the Federal Reserve rate would remain static through calendar year 2014.



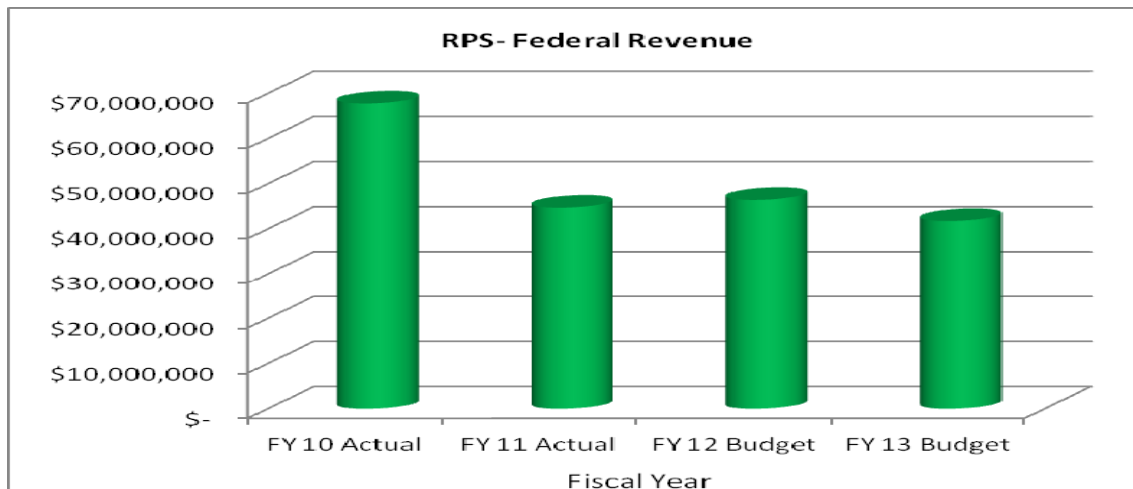
State Revenue

The Governor's proposed budget projects an 8% proration of General State Aid (GSA). A component of the GSA formula in Illinois attempts to equalize the allocation of resources based on the property values in each school system. As property values decrease, the state formula increases the amount of funding given to each school system. Practically every school system in Illinois has seen decreases in property values over the past three years, which has placed pressures on the state to provide more money to school systems; however the state's fiscal picture cannot fund the required increases. In FY 09 and FY 10, the state paid large portions of GSA with federal stimulus. Approximately \$1 billion was used each year. Categorical Aid for Special Education and Transportation are expected to mirror FY 12 appropriations at the state level, and the Early Childhood grant funding is restored to the budget for FY 13 that was originally assumed lost in FY 12. The State School Lunch Program is also projected at a 20% reduction. Graphical depictions show that total state revenues are expected to increase for FY 13; this is the case because the FY 12 budget anticipated less revenue than RPS actually received.



Federal Revenue

Federal revenues will fall by approximately \$7 million. The federal Jobs Bill funding of \$6.9 million was exhausted in FY 12. In FY 10, the state was using stimulus funds to subsidize the GSA payments. The graph below shows the final year of stimulus funding in FY 10 and thereafter federal revenue has remained flat for three consecutive years.



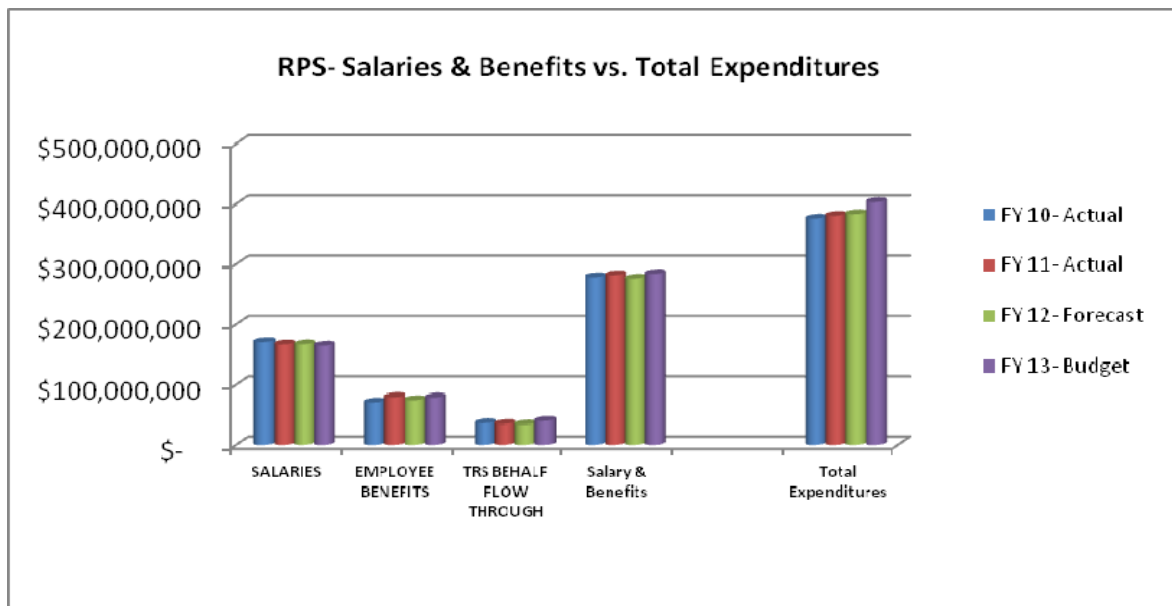
EXPENDITURES

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

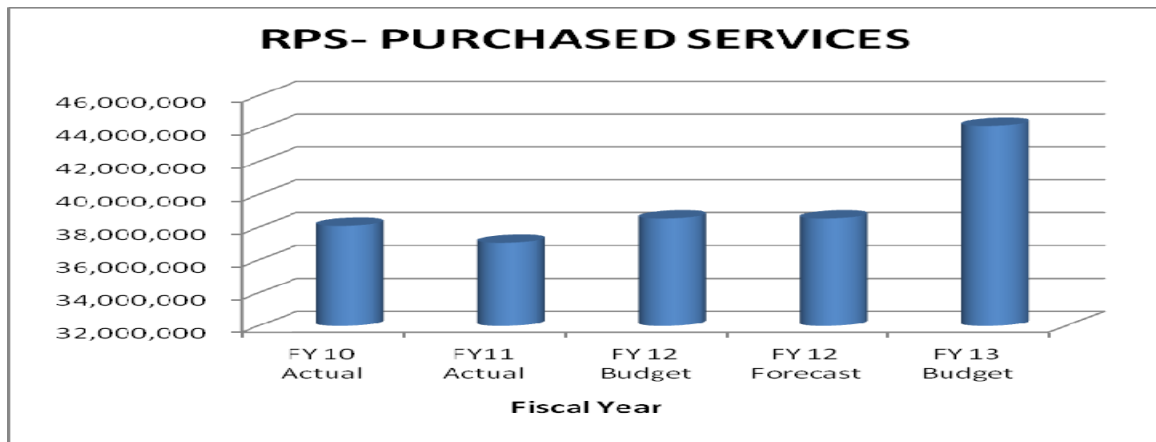
The FY 13 budget assumes contractually obligated salary increases, and also has a set aside to begin increasing administrator salaries to remain competitive in the market. Health insurance cost are projected at a 10% increase where in comparison, increases of 14%-16% had materialized each year over the past few years. Successful collective bargaining sessions resulted in a 100% increase in employee premiums from \$25/\$50 employee/family monthly premiums to \$50/\$100. Increased out-of pocket and deductible changes are also expected to lower overall health care cost. The District's TRS Behalf rate was increased by 2.14% for FY 13. Enrollment projections for FY 13 suggest increases of 687 students. The increases in enrollment are expected at the high school and Early Childhood grade levels. This will require increased FTE at both levels. Projected enrollment for school year 2013 is 28,173. Management expects enrollment to increase for the next 5 years at about 100 students per year as a result of expansion of Early Childhood programming. The FY 13 staffing is expected to increase from 3,338.05 FTE to 3,428.66 FTE.

Code	Description	FY 10 FTE	FY 11 FTE	Budget FY 12 FTE	Actual FY 12 FTE	Budget FY 13 FTE
1200	Certified Administration	157.18	156.61	132.13	143.00	141.50
1300	Non-Certified Administration	33.50	32.00	29.00	31.00	32.00
2500	Certified Support	303.10	315.80	281.80	302.60	314.10
2800	Certified Teacher	1,726.30	1,700.30	1,523.80	1,560.40	1,647.33
4200	Non-Certified Support	152.62	164.90	119.20	182.30	159.97
4300	Non Certified Support	-	-	12.00	-	14.00
5100	Clerical	169.00	167.00	145.00	159.50	142.00
5200	Clerical- Conf	-	-	12.00	-	15.00
6100	Bus Driver	255.64	225.76	243.36	225.76	225.76
6200	Paraprofessional	524.17	475.67	311.40	488.57	491.57
6225	Hourly Support	57.99	60.37	52.91	58.71	56.29
7100	Trades	72.00	70.00	74.25	69.00	68.00
8300	Food Service	124.37	121.17	117.95	117.21	121.15
	TOTAL	3,575.87	3,489.58	3,054.79	3,338.05	3,428.66

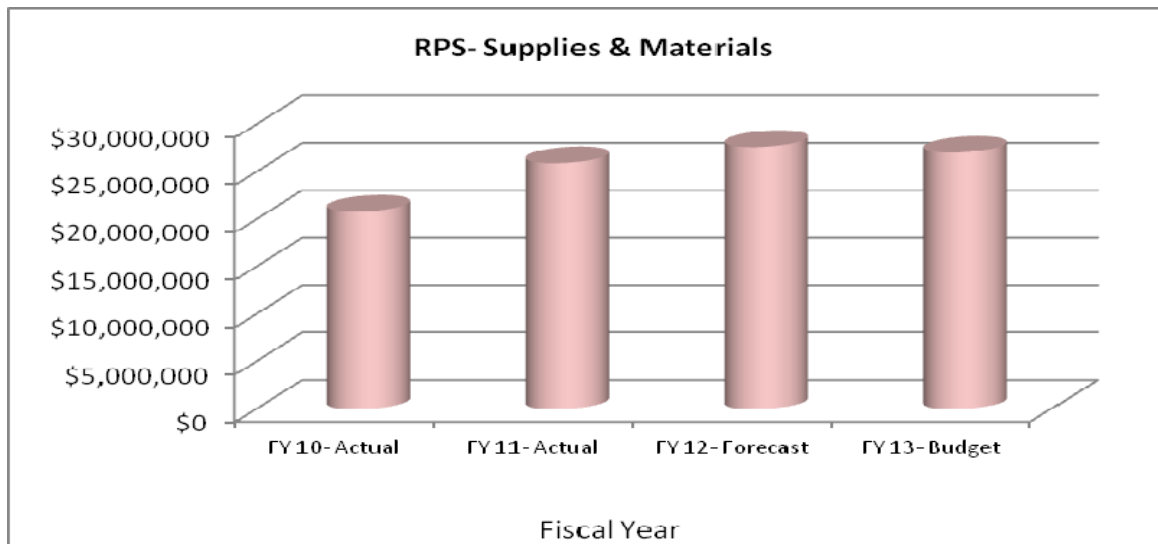
Description	FY 10- Actual	FY 11- Actual	FY 12- Forecast	FY 13- Budget
SALARIES	\$ 171,437,344	\$ 167,518,888	\$ 167,734,214	\$ 165,460,919
EMPLOYEE BENEFITS	71,018,974	79,629,950	74,711,002	79,019,277
TRS BEHALF FLOW THROUGH	36,281,346	35,080,631	34,092,374	40,149,772
Total Salary & Benefits	\$ 278,737,664	\$ 282,229,469	\$ 276,537,589	\$ 284,629,968
Total Expenditures	\$ 376,064,213	\$ 380,922,312	\$ 383,739,110	\$ 403,143,625



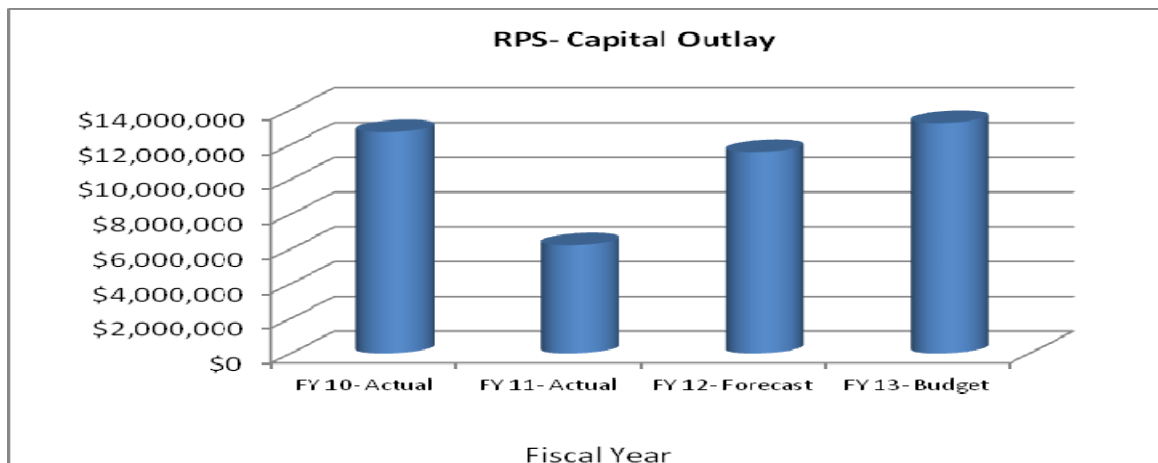
The FY 13 budget reflects a \$5.6 million increase in purchased services line items. The increases are the result of increased appropriations to fund architect and engineering work in support of creating 21st century learning environments, and also to fund multiple pathways in remedying disciplinary infractions.



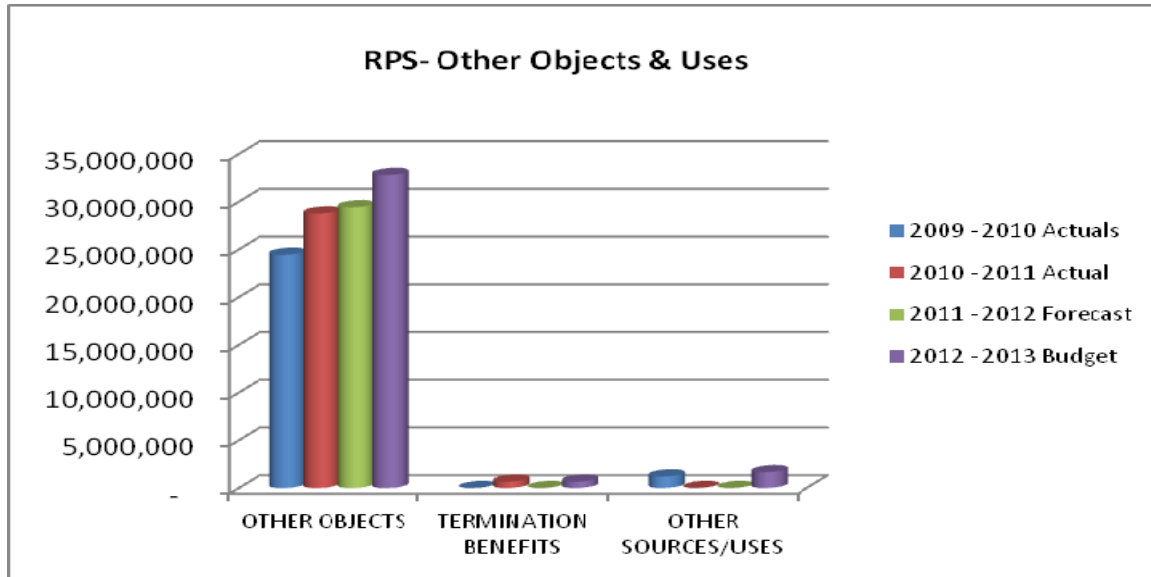
The FY 13 budget sustains the districts appropriation for textbooks. In FY 11, the state of Illinois discontinued the Illinois Textbook Loan program which forced local school districts to budget local monies to purchase books. The former program did not adequately meet the textbook needs of RPS; thus since FY 11, we have appropriated \$2.1 million to purchase new and replacement textbooks. School-based Title I budgets had not been submitted at the time of publication of the budget book. Six million in grant related school based allocations are earmarked within the supply line pending budget submission from the schools. Bus fuel cost has increased substantially in the past three years. In FY 12, the district utilized 75,000 fewer gallons of fuel as a result of implementing zones, but cost increased by more than \$10,000. For FY 13, an additional \$700,000 has been appropriated to address the rising cost of bus fuel.



The District's FY 13 budget as graphically illustrated depicts an increase in capital outlay. RPS facilities are in dire need of repairs and upgrades so the FY 13 budget is designed to begin some of the repairs to bring the facilities into 21st century learning conditions. Fourteen million has been appropriated for facility repairs; \$5 million is the remaining bond proceeds from a 2010 Life/Safety issue, and \$5 million is also appropriated in the newly seeded Capital Fund created in January of 2012 by the Board.



The graph below illustrates a large increase in other objects for FY 13. The increase is the result of increased appropriations for resident placement for special education student tuition (\$5 million) and charter school payments (\$9 million). The balance of the Other Objects line reflects debt service related payments of \$17.8 million.



While the FY 13 budget appears to be a \$9.9 million deficit-spend budget, in actuality the operating funds are collectively a surplus. The deficit reflects a \$10 million spend-down of reserves designated for capital related projects.

INSTRUCTION – Reflects 3.1% increase for teacher salaries plus applicable fringe benefits, and additional allocations for restoration of the 7th period day, expansion of Early Childhood and increased appropriation for Special Education tuition payments.

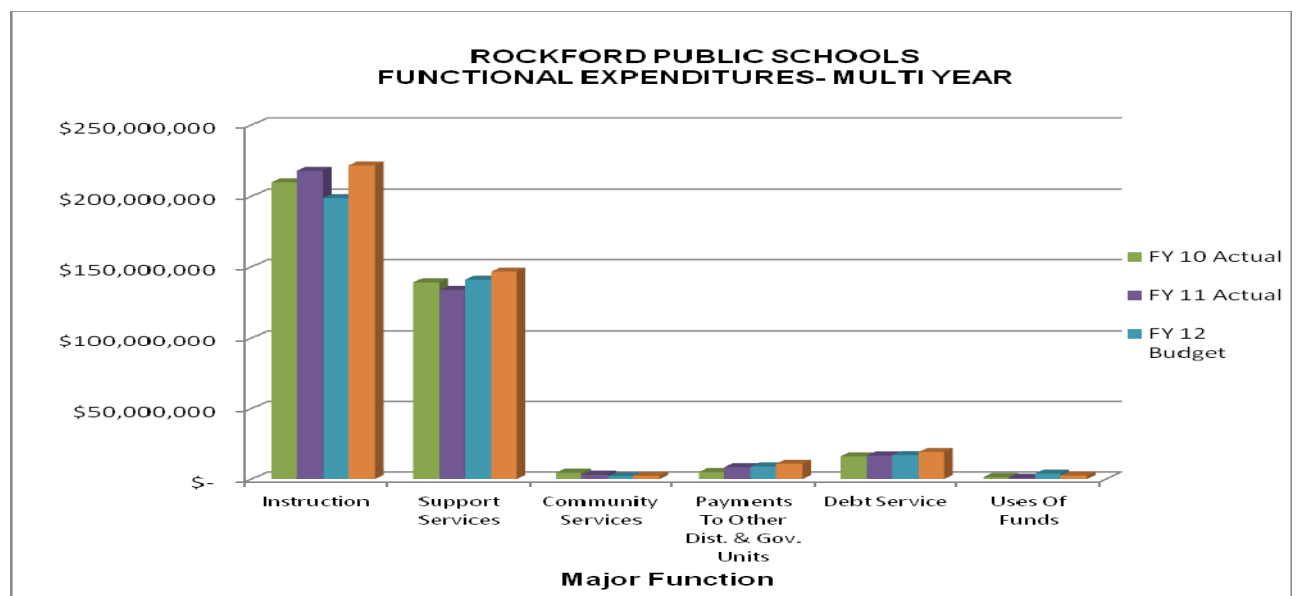
SUPPORT SERVICES – Includes Principals Office, Transportation, Instructional Technology, Curriculum Support, Building Maintenance and General Administration.
(Note: Only 2% of the FY 13 budget is allocated for General Administration inclusive of the Board and Superintendent’s Office. The industry average is 5%.)

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

PAYMENTS TO OTHER DISTRICTS & GOV. UNITS – Includes Charter School payments of \$9 million.

USES OF FUNDS – Includes \$725,000 interest earned transfers to other funds, and \$1.6 million to support the expansion of the Early Childhood program.

Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget	% of Total
Instruction	\$ 209,768,980	\$ 217,816,542	\$ 198,682,450	\$ 221,590,105	55%
Support Services	139,068,842	133,707,416	140,872,465	146,623,551	36%
Community Services	4,448,488	3,075,529	1,967,453	2,250,487	1%
Payments To Other Dist. & Gov. Units	4,903,939	8,320,199	8,808,292	10,715,648	3%
Debt Service	16,490,039	17,086,097	17,323,749	19,576,895	5%
Uses Of Funds	1,384,076	916,528	3,827,394	2,386,940	1%
TOTAL	\$ 376,064,364	\$ 380,922,311	\$ 371,481,802	\$ 403,143,625	100%



Economic Outlook

K-12 education in just about every state in the nation is being cut by state government due to the weak economy; Illinois is no different. Multi year budget projections have been developed to give the Board and the community some sense of peace that we are capable of maintaining our current instructional programming while we overhaul the high schools into High School Academies. Preliminary forecasts suggest that RPS can sustain break-even status (excluding transportation) 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. Multi year forecasts are as follows:

Description	2011 - 2012 Forecast	2012 - 2013 Budget	2013 - 2014 Forecast	2014 - 2015 Forecast	2015 - 2016 Forecast
LOCAL REVENUES	\$ 193,518,669	\$ 191,574,207	\$ 195,405,691	\$ 199,313,805	\$ 203,300,081
FLOW THROUGH REVENUES	34,092,374	40,149,772	40,952,768	41,771,823	42,607,260
STATE REVENUES	115,944,267	117,281,527	118,454,342	119,638,886	120,835,274
FEDERAL REVENUES	50,099,277	41,762,153	42,597,396	43,449,344	44,318,331
OTHER SOURCES/USES	757,390	2,386,940	2,434,679	2,483,372	2,533,040
 TOTAL REVENUES	 \$ 394,411,977	 \$ 393,154,600	 \$ 399,844,876	 \$ 406,657,230	 \$ 413,593,986
 Description	 2011 - 2012 Forecast	 2012 - 2013 Budget	 2013 - 2014 Forecast	 2014 - 2015 Forecast	 2015 - 2016 Forecast
SALARIES	\$ 167,734,214	\$ 165,460,919	\$ 170,424,746	\$ 175,537,489	\$ 180,803,613
EMPLOYEE BENEFITS	74,711,002	79,019,277	81,389,855	83,831,551	86,346,497
TRS BEHALF FLOW THROUGH	34,092,374	40,149,772	40,952,768	41,771,823	42,607,260
ALL OTHER	107,201,521	118,513,657	111,221,246	107,358,195	108,508,143
 TOTAL EXPENDITURES	 \$ 383,739,110	 \$ 403,143,625	 \$ 403,988,615	 \$ 408,499,058	 \$ 418,265,513
 Incr./ (Decr.) in Reserves	 \$ 10,672,867	 \$ (9,989,026)	 \$ (4,143,739)	 \$ (1,841,827)	 \$ (4,671,527)
 BEGINNING FUND BALANCE	 \$ 134,279,357	 \$ 144,952,224	 \$ 134,963,199	 \$ 130,819,460	 \$ 128,977,632
 ENDING FUND BALANCE (proj.)	 \$ 144,952,224	 \$ 134,963,199	 \$ 130,819,460	 \$ 128,977,632	 \$ 124,306,105

Note: The FY 14 Forecast reflects a spend-down of capital reserves of \$5 million.

The Governor presents a budget in the spring of each year however the House & Senate do not approve the budget until August 31. Rockford Public Schools Board policy requires adoption of a budget prior to July 1. All state revenue assumptions are educated guesses as to how funding will be granted prior to the states budget adoption. Economists

locally foresee recovery to the Illinois economy in the next 2 years however the state's budget crisis is likely to continue.

Acknowledgements

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

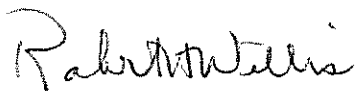
We also thank the members of the Board for their interest and support in planning and conducting the financial operations of the school system in a responsible and progressive manner.

Summary

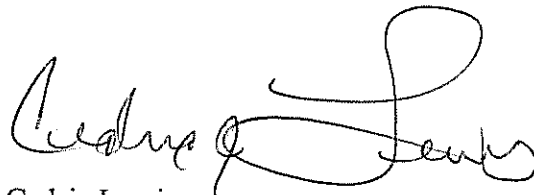
The proposed budget reflects the mission of Rockford Public Schools District 205 to provide educational services to the students of Rockford to advance attainment of individual goals as productive members of society. The expectation and mission will continue to be to improve instructional outcomes for children, and build a workforce capable of meeting the challenges of a 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.

The proposed budget is a prudent plan that balances the many needs of our students within the economic realities of our 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,



Robert Willis, Ph.D.
Interim Superintendent



Cedric Lewis
Chief Financial Officer

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ORGANIZATION SECTION

Rockford Public Schools Board of Education



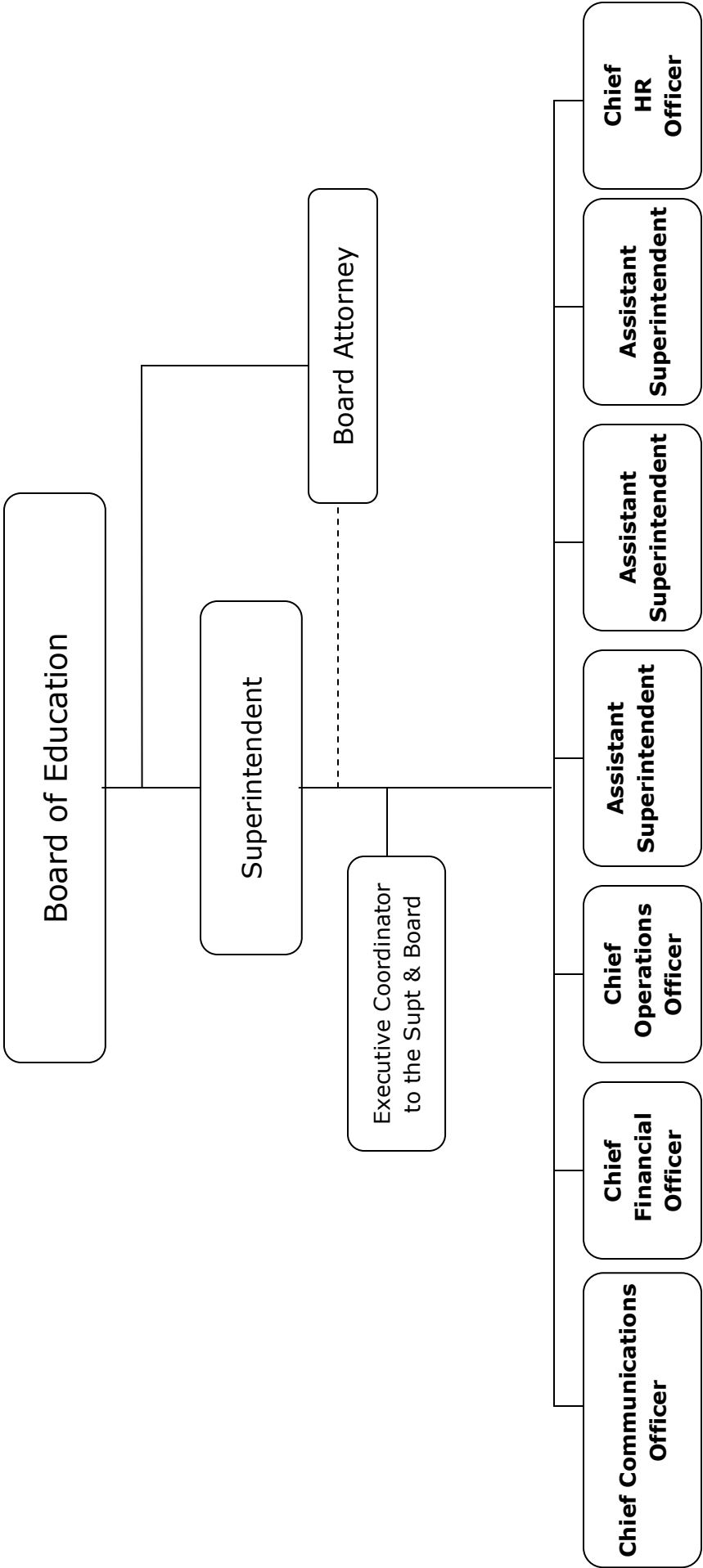
Mr. Harmon Mitchell, President

 <p>Mrs. Jude Makulec Vice President Education Committee- Chair</p>	 <p>Mrs. Lisa Jackson Secretary</p>
 <p>Ms. Ronnel Moore</p>	 <p>Mr. Tim Rollins Operations Committee- Chair</p>
 <p>Mrs. Laura Powers</p>	 <p>Mr. Kenneth Scrivano</p>

Based on the legislative authority codified in 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.

Rockford Public Schools District 205
2012—2013 Org Chart



ROCKFORD PUBLIC SCHOOL DISTRICT 205
CABINET OFFICERS
2012-2013

Superintendent of Education	Robert Willis	dr.robert.willis@rps205.com
Executive Coordinator	Roberta Edwards	edwardsr@rps205.com
Board Attorney	Lori Hoadley	lori.hoadley@rps205.com
Assistant Superintendent of Learning	Martha Hayes	hayesm@rps205.com
Assistant Superintendent of Schools	Ehren Jarrett	Ehren.jarrett@rps205.com
Assistant Superintendent of Schools	Matt Vosberg	matthew.vosberg@rps205.com
Chief Communications Officer	Earl Dotson, Jr.	earl.dotson@rps205.com
Chief Financial Officer	Cedric Lewis	lewisc@rps205.com
Chief Operations Officer	Todd Schmidt	schmidt@rps205.com
Chief Human Resources Officer	TBD	

District Entity

The Rockford Public School District covers about 170 square miles and serves close to 29,000 students. It is the third 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. The District was formed by approval of the residents of those areas in 1865 and is a legal body created by the statute of the State of Illinois.

The District is Fiscally Independent

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

Budgetary Control and Accounting Systems

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

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

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

Governmental fund types are used to account for the District’s general government activities, including the collection and disbursement of specific or legally restricted

monies, the acquisition or construction of general capital assets and the servicing of general long-term debt. Governmental fund types include the following:

The **General Fund** 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. The District uses two departmental accounts to summarize its operating fund activities: the Educational Account and the Operations and Maintenance Account.

The **Special Revenue Funds** account for the revenue sources that are legally restricted to expenditures for specific purposes. The District's special revenue funds consist of the Transportation Fund, the Municipal Retirement/Social Security Fund, the Tort Immunity Fund and the Working Cash Fund.

The **Debt Service Fund** (Bond and Interest Fund) accounts for the servicing of the general long-term debt of the District.

The **Capital Projects Funds** accounts for the acquisition of general capital assets or construction of major capital projects of the District. The District's capital project funds consist of the Fire Prevention and Life Safety Fund and the newly established Capital Fund (authorized to be created in January of 2012). Prior to FY 13 there had not been a material investment nor strategy to address the aging infrastructure. The FY 13 budget begins to address this needed area in a very deliberate fashion.

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

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

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

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

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

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 and Special Education Grants; Federal Sources – Title I and IDEA (Individuals with Disabilities Education Act).

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

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

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

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

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

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

The Budget Basis of Measuring available Revenues and Expenditures

The basis of accounting refers to when revenue received and expenditures disbursed are recognized in the District's accounts and how they are reported on the financial

statements. The District maintains its accounting records for all funds on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when it becomes susceptible to accrual, i.e., when it becomes “measurable and available”. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

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

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

Board Policies

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

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

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

Budget Planning

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

Preliminary Adoption Procedures

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

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

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

Final Adoption Procedures

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

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

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

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

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.

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

35 ILCS 200/18-50.

35 ILCS 215/6-215/8.

CROSS REF.:

Adopted: March 11, 1997

Revised: June 12, 2001

April 23, 2002

Board Policy 4.15 sets a minimum fund balance requirement.

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

Definitions

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

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

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

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

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

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

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

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

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

Minimum Fund Balance

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

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

Use of Excess Funds in Fund Balance

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

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

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

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

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

CROSS REF.: 4.10, 4.20

Adopted: June 12, 2012

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

Transfer of Funds

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

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

CROSS REF.: 4.30

Adopted: March 11, 1997

ROCKFORD PUBLIC SCHOOLS **FY 2013 GENERAL OPERATING BUDGET** **CALENDAR**

When	What	Who
September 12, 2011	Approve General Fund Budget Calendar	Chiefs & Cabinet
September 26, 2011	Budget kick-off with Principals and Cabinet	Budget Office
October 10, 2011	Establish/Review Budget Assumptions	Chiefs & Cabinet
November 11, 2011	Budgets Due From Principals & Cabinet	Budget Office, Principals, Directors
November 18, 2011	Tentative Revenue Estimates Prepared	Budget & Finance
December 1, 2011	Budget Compilation	Budget Office
December 9, 2011	Draft I of FY 2013 Budget submitted to Superintendent & Chiefs	Budget Office
December 12-16, 2011	Budget Reviews w/ Principals and Cabinet	Budget Office
January 6, 2012	Operations Committee- Overview of Budget Development/Priorities	Operations Committee
January 24, 2012	Draft I (including Ops Committee input) discussed with Board	Board
February 3, 2012	If Balanced, prepare Resolutions. If not, adjust ensuing year plan.	Budget Office
March 6, 2012	Operations Committee- Proposed Budget for adoption discussed	Operations Committee
March 13, 2012	Resolution for Adoption of FY 2011 Budget	Board
March 14, 2012	Advertise Public Hearing of proposed budget	Budget Office
March 21, 2012	Advertise Public Hearing of proposed budget	Budget Office
April 24, 2012	Public Hearing	Board
May 22, 2012	Budget Adoption	Board

Educational Responsibility

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

The budgeting process is a year round process that involves many people in the school system. There are several major budget activities that go on in the Rockford Public School District, which are planning, preparation, adoption/approval, implementation, and review and assessment.

Planning

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

Preparation

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

Adoption and Approval

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

Implementation

The fiscal year of RPS begins July 1 and ends on June 30. Rockford Public School District 205 has an encumbrance driven accounting software that does not allow overspending of non-salary budget lines. The Human Resources department works closely with the Budget Office to ensure staffing is aligned to budgeted FTE's. Daily reviews and modifications of individual budgets ensure that the school district is on target with projected spending.

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.

Capital Budget Development Process

Prior to FY 13, no systemic capital budgeting process existed for RPS205 outside of Health & Life/Safety eligible projects. The average age of facilities in RPS205 is 57.8 years of old. A nickel levy currently exists to support eligible projects which generates approximately \$1.4 million per year. In January 2012 the Board approved a Fund Balance transfer from the Education Fund of \$10 million to seed a Capital Fund (Fund 64). Also embedded in Life/Safety Funds are the remaining proceeds from a \$10.4 million issue from September 2010. FY 13 is expected to exhaust the remaining proceeds and thereafter, new proceeds will be needed to address infrastructure.

During the FY 12 school year a 10 Year Facilities Review was conducted by the Operations department that not only memorialized the needs of each facility, but also provided a platform to create true 21st Century Learning environments for all RPS205 schools. The report presented to the Board in June 2012 provided 4 options to the Board:

1. Base Option- \$191 million (remedies all deferred maintenance, converts one campus to Geo-Thermal energy and erects additions to select campuses in need of additional space).
2. Option 1- \$212.6 million (inclusive of Base Option, consolidates two elementary schools and erects a new Early Childhood Center, partially funded by state construction grants).
3. Option 2- \$224 million (inclusive of Option 1, demolishes and rebuilds a new elementary campus).
4. Option 3- \$242 million (inclusive of Option 2, demolishes and rebuilds two new elementary campuses and consolidates a total of 4 schools into 2 large elementary campuses).

The 10 Year Facilities Review will be the cornerstone for capital budget planning for RPS205 for the next decade. A summary of needs district-wide is as follows:

Mechanical, Electrical & Plumbing-	\$56.4 million
Building Shell-	\$28.4 million
Interior Finishes-	\$29.4 million
Asbestos, ADA, Site-	\$36.3 million
Grand Total Needed	\$150.5 million

The Board of Education is planning on asking the community to support a bond referendum, however at the time of this publication the official ballot question had not been adopted by the Board. The administration has internal working documents that articulate the priority of the work to be accomplished after the community approves the bond referendum.

Preliminary estimates suggest that RPS205 can generate between \$105 to \$160 million in bond proceeds without an increase in taxes.

Rockford Public Schools District #205

FUND NAMES AND PURPOSE

<u>10- Education</u>	Is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Education Fund budgeted revenues are <u>\$231,674,309</u> and budgeted expenditures are <u>\$191,321,443.</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>\$27,015,240</u> and budgeted expenditures are <u>\$66,301,410.</u>
<u>18- Grants</u>	Accounts for all revenues and expenditures associated with both state and federal grants. Grants Fund budgeted revenues are <u>\$44,767,775</u> and budgeted expenditures are <u>\$44,587,719.</u>
<u>19- Food Service</u>	Accounts for the activities of the District's food services, including the national school lunch program. Food Service Fund budgeted revenues are <u>\$13,399,060</u> and budgeted expenditures are <u>\$12,356,427.</u>
<u>20- Ops. & Maintenance</u>	Accounts for the costs of maintaining our buildings and grounds. Also, accounts for the cost for utilities of the District. Operations & Maintenance Fund budgeted revenues are <u>\$24,334,405</u> and budgeted expenditures are <u>\$22,037,896.</u>
<u>3X- Debt Service</u>	Accounts for the resources accumulated and payments made for the principal and interest on long-term general obligation debt. Debt Service Fund budgeted revenues are <u>\$17,881,700</u> and budgeted expenditures are <u>\$17,791,895.</u>
<u>40- Transportation</u>	Accounts for the resources accumulated and payments made to provide student transportation services. Transportation Fund budgeted revenues are <u>\$14,311,644</u> and budgeted expenditures are <u>\$19,218,427.</u>
<u>5X- IMRF/ FICA</u>	Accounts for the District portion of IMRF and FICA expenditures based on employee earnings. IMRF/FICA Fund budgeted revenues are <u>\$6,506,054</u> and budgeted expenditures are <u>\$7,589,812.</u>

64- Capital Projects

Accounts for activity in the Board-seeded capital improvements fund. The fund was created by a general fund reserve transfer of \$10 million. Capital Projects Fund budgeted revenues are **\$0** and budgeted expenditures are **\$5,000,000.**

70- Working Cash

Accounts for the resources accumulated to enable the District to have, on hand at all times, sufficient cash to meet the demands of ordinary and necessary expenditures. Working Cash Fund budgeted revenues are **\$2,871,661** and budgeted expenditures are **\$725,000.**

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 **\$8,819,591** and budgeted expenditures are **\$9,411,247.**

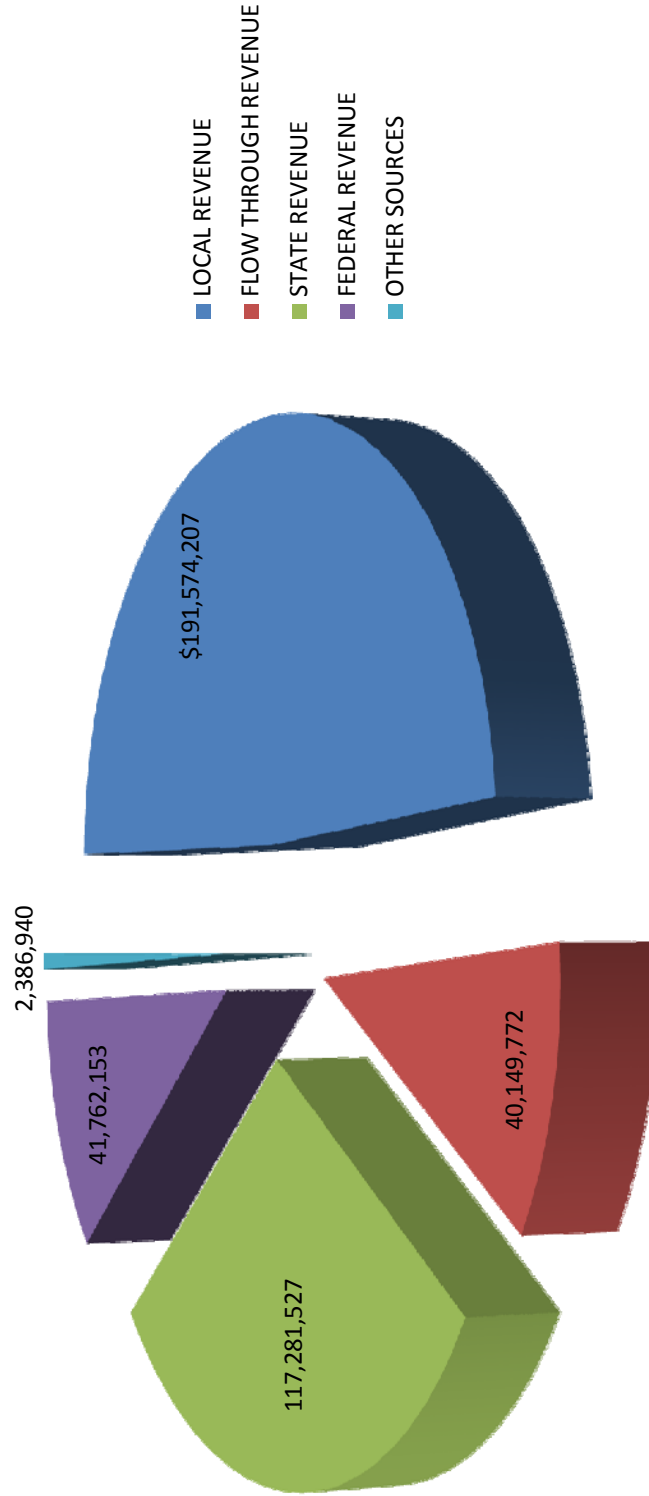
9X- Life Safety

Accounts for the resources accumulated and payments made to address life and/or safety expenditures. Life Safety Fund revenues are **\$1,573,161** and budgeted expenditures are **\$6,802,349.** For FY 13, expenditures reflect a spend-down of bond proceeds received in September of 2010.

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FINANCIAL SECTION

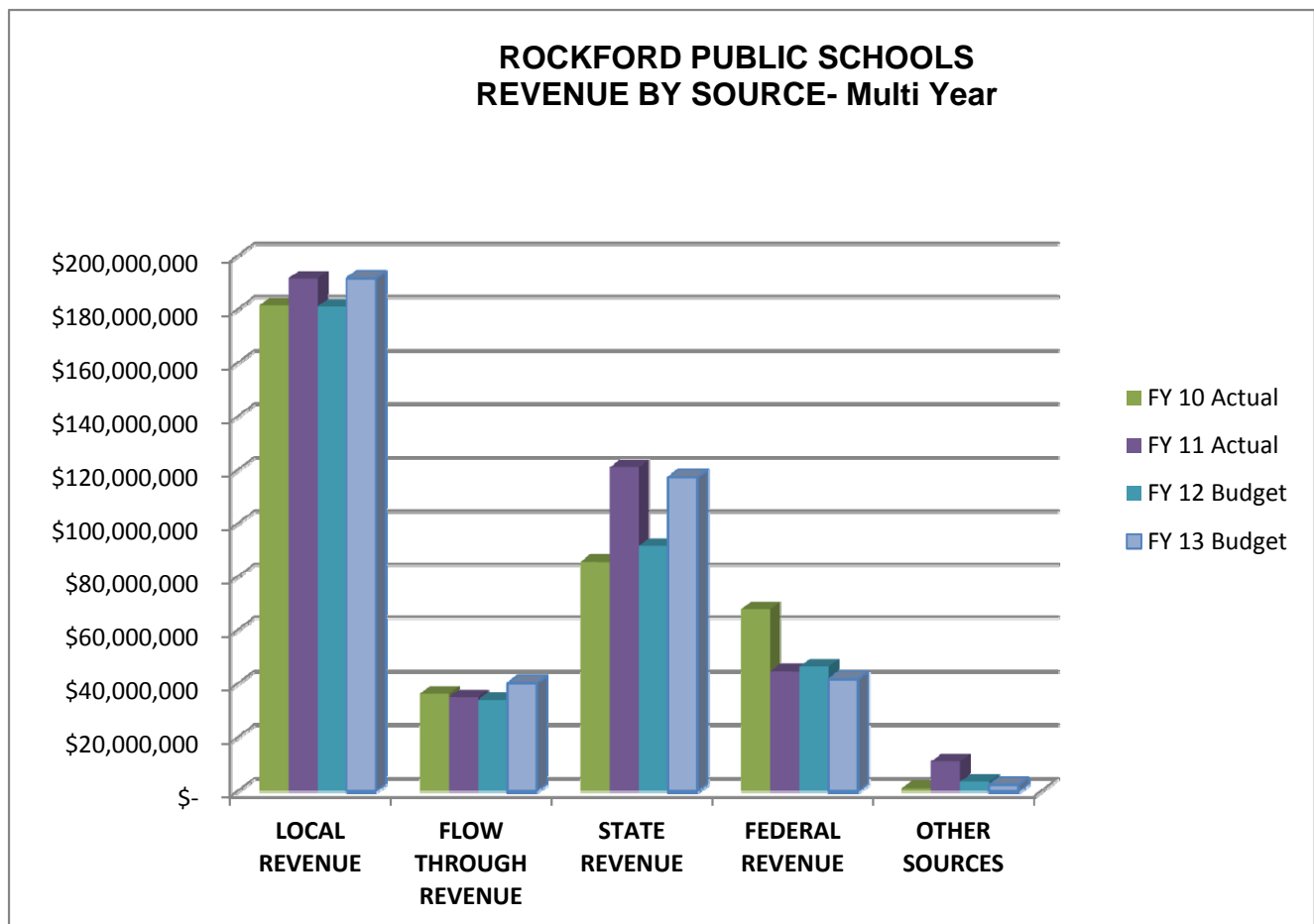
Rockford Public School District FY 2013 Revenue by Major Source



Projected Revenue- \$393,154,600

**ROCKFORD PUBLIC SCHOOLS
MULTI YEAR REVENUE SUMMARY
ALL FUNDS
FY 10 - FY 13**

GENERAL	DESCRIPTION	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
41000	LOCAL REVENUE	\$ 181,505,514	\$ 191,533,723	\$ 181,056,311	\$ 191,574,207
42000	FLOW THROUGH REVENUE	36,281,349	35,080,631	34,092,374	40,149,772
43000	STATE REVENUE	85,814,201	121,078,249	91,700,716	117,281,527
44000	FEDERAL REVENUE	67,783,651	44,713,638	46,425,827	41,762,153
47000	OTHER SOURCES	1,189,358	11,129,128	3,587,694	2,386,940
GRAND TOTAL		\$ 372,574,073	\$ 403,535,369	\$ 356,862,921	\$ 393,154,600



**ROCKFORD PUBLIC SCHOOLS
LOCAL REVENUE SUMMARY
MULTI-YEAR**

Function	Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
41110	EDUCATION LEVY	\$ 106,218,205	\$ 102,724,792	\$ 107,041,072	\$ 89,150,572
41111	OPERATIONS & MNT LEVY	14,134,595	16,515,103	14,310,304	15,716,612
41112	DEBT SERVICE LEVY	13,169,384	13,646,701	14,155,388	14,668,750
41113	TRANSPORTATION LEVY	5,653,885	6,398,221	5,724,121	6,286,644
41114	MUNICIPAL RETIREMENT LEVY	1,221,215	846,135	1,688,414	1,854,338
41115	WORKING CASH LEVY	1,413,452	1,388,416	1,431,030	1,571,661
41118	FIRE PREV & SAFETY LEVY	1,413,452	1,388,480	1,431,030	1,571,661
41120	TORT IMMUNITY LEVY	9,437,390	11,115,305	7,977,113	8,761,043
41140	SPECIAL ED LEVY	-	2,846,986	-	19,010,965
41150	SOC.SEC./MEDCARE LEVY	2,982,519	3,705,638	3,088,530	3,392,048
41214	FAIRVIEW-EARLY INTERVENTI	1,196	(86)	-	-
41230	CORP. PERSON. PROP REPLC	18,079,739	23,447,497	16,000,003	21,973,613
41311	REG TUIT. PUPILS/PARENTS	489,720	475,079	606,775	470,000
41312	REG. TUIT -OTHER LEA	315,264	345,704	250,000	340,000
41313	REG. TUIT -OTHER SOURCES	3,872	-	-	-
41321	SUMSCH. TUIT -PUP/PARENTS	71,538	57,173	75,000	55,000
41326	SUMSCH. TUIT -SPED	-	48,427	-	-
41342	SPED - TUITION OTHER LEA	1,546,240	1,854,493	1,546,000	1,800,000
41346	SMR SCHL SPED-TUTION	36,321	-	152,989	-
41351	ADLT TUIT FR PUPIL/PARENT	40,069	44,441	55,000	40,000
41411	REG.TRAN.FEES PUPILS/PARE	690	-	-	-
41413	REG.TRAN.FEES PRIVATE SRV	27,409	13,947	-	-
41510	INTEREST ON INVESTMENTS	1,093,343	763,588	500,000	1,300,000
41511	INTEREST EARNINGS-COKE	14,801	-	-	-
41515	ADM INT ON TAXES	6,449	14,304	117,300	117,300
41611	SALES TO PUPIL -LUNCH	747,703	458,656	904,000	500,000
41612	SALES TO PUPIL-BREAKFAST	65,551	203,627	75,000	200,000
41613	SALES TO PUPIL-ALA CARTE	1,028,577	853,036	1,251,000	850,000
41614	SALES TO PUPIL -OTHER	124,279	150,956	-	-
41616	VENDING MACHINE COMM.	64,037	9,978	66,923	148,000
41620	SALES TO ADULTS -REGULAR	22,234	31,627	30,000	10,000
41690	OTHER FOOD SERVICE	9,272	33,441	1,000	1,000
41711	ADMIS-ATHL(GATE&SEA.PASS)	39,715	50,231	35,000	35,000
41712	PARTICIPATION FEES-ATHLET	86,812	76,198	105,000	105,000
41721	DRIVER ED LAB FEE	6,265	7,392	15,000	15,000
41902	PERSONAL VANDALISM	279	2,414	5,000	5,000
41910	RENTALS	4,080	4,080	5,000	5,000
41911	BUILDING RENTALS	29,929	16,340	30,000	30,000
41912	RENTAL - CELL TOWER	-	-	-	-
41933	COMP FOR LOSS OF FIXED AS	-	-	-	-
41980	GRAND VICTORIA GRANT	(5,338)	-	-	-
41985	HP TECH GRANT	-	-	-	-
41994	MISCELLANEOUS	1,897,161	1,969,188	2,333,318	1,540,000
41997	DIFFERENTIAL PD BY SCHOOL	14,212	26,214	50,000	50,000
TOTAL LOCAL REVENUE		\$ 181,505,513	\$ 191,533,723	\$ 181,056,311	\$ 191,574,207

**ROCKFORD PUBLIC SCHOOLS
FLOW THROUGH REVENUE DETAIL
MULTI YEAR**

Function	Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
42100	FLW-THRH REV -STATE SRCES	\$ 36,281,349	\$ 35,080,631	\$ 34,092,374	\$ 40,149,772
42125	RESPRO GRNT-BOONE/WIN ROE	-	-	-	-
42150	IDPH CATCH GRANT	-	-	-	-
42203	READING IS FUND GRANT RIF	-	-	-	-
42205	INTERNATIONAL RDG ASSOC	-	-	-	-
42206	LEGO CHILDREN'S FUND	-	-	-	-
42207	EZRA JACK KEATS FDATN INC	-	-	-	-
42732	ILLINOIS ARTS COUNCIL GRT	-	-	-	-
TOTAL FLOW THROUGH REVENUE		\$ 36,281,349	\$ 35,080,631	\$ 34,092,374	\$ 40,149,772

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

**ROCKFORD PUBLIC SCHOOLS
STATE REVENUE DETAIL
MULTI YEAR**

Function	Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
43001	GEN. STATE AID -SEC 18-8	\$ 59,469,341	\$ 78,130,244	\$ 70,321,208	\$ 84,718,652
43004	POVERTY GRANT	-	-	-	-
43100	SPEC ED. PRIV FAC. TUIT.	1,266,798	2,174,197	1,200,000	1,555,034
43105	SPEC ED. -EXTRAORDINARY	3,292,450	5,482,494	3,268,000	4,234,876
43110	SPEC ED. -PERSONNEL	4,060,661	6,920,020	4,096,400	5,308,367
43120	SPEC ED.-ORPHAN-INDIVIDL.	1,034,488	1,938,842	1,356,600	1,757,966
43130	SPEC ED.-ORPHAN-SUM INDVL	225,368	147,775	225,000	291,569
43145	SPEC ED. -SUMMER SCHOOL	206,782	141,341	206,000	266,947
43161	IEMA PUBLIC ASST PRG FEMA	-	-	-	-
43162	DCEO RECYCLE GRANT	362	-	-	-
43190	SPEC ED. -EARLY INTERVENT	(813)	-	-	-
43215	VOC ED. -FORMULA	-	-	50,000	-
43275	VOC ED. ELEM.CAREER DEVL	51,117	47,461	-	-
43305	BILING ED TBE/TPI	919,415	806,182	912,739	912,739
43360	STATE FREE LUNCH	432,648	343,412	374,167	340,000
43365	SCHOOL BREAKFAST INCENTIV	4,453	1,440	-	-
43370	DRIVER EDUCATION	44,126	84,185	-	-
43400	ADLT ED. STATE 3-1	177,308	136,325	55,604	55,604
43401	ADULT EDUC - PERFORMANCE	160,104	155,160	50,210	50,210
43410	ADLT ED.-PUBLIC ASSISTAN.	149,015	198,267	46,731	46,731
43500	TRANSPORTATION -REGULAR	9,840,031	13,023,564	7,980,000	7,000,000
43505	TRANSPORTATION-VOCATIONAL	-	-	855,000	-
43510	TRANSPORTATION-SPEC.ED.	1,258,209	1,427,193	-	1,000,000
43651	NAT'L BOARD CERT INIT	109,000	65,029	-	-
43691	EDWARD BYRNE JUST ASS GRT	-	-	-	-
43693	LAW ENFORCEMENT/CRIME PRV	-	-	-	-
43695	TRUANT ALT/OPTIONAL EDUC.	177,872	296,579	139,473	242,832
43698	LOCAL LAW ENFORCEMENT GRT	-	-	-	-
43700	ERLY CHLDHD.PREV INITIAT.	102,698	493,588	-	1,000,000
43705	ERLY CHLDHD-ST.PRESCH RSK	18,183	6,850,778	-	8,500,000
43707	PRE-K 3705-40 NEW FUNDS	745	1,108,138	-	-
43708	ECE/NIU TCHR PREP GRANT	-	-	-	-
43715	K-6 READING IMPROVEMENT	1,090,610	10,917	-	-
43730	ROE TRUANCY GRANT	-	-	-	-
43760	LIB SERVS/TECH ACT GRANT	-	-	-	-
43775	ADA SAFETY & ED BLK GRANT	113,176	113,198	-	-
43825	SUMMER BRIDGES GRANT	863,759	461,619	-	-
43950	ORPHANAGE TUITION 18-3	143,284	445,260	138,857	-
43961	ADVANCED PLACEMENT GRANT	59,700	534	17,728	-
43962	ARTS/FOR LANG ASST GRNT	40,298	7,938	32,000	-
43981	K-3 ISBE CSR PILOT PROG	(100)	-	-	-
43982	BEGINNING TEACHER PILOT	243,883	66,570	375,000	-
43984	ISBE HOMELESS GRANT	65,825	-	-	-
43998	STATE ON BEHALF PAYMENTS	-	-	-	-
43999	HARD TO FILL INCENTIVE	193,405	-	-	-
TOTAL STATE REVENUE		\$ 85,814,201	\$ 121,078,249	\$ 91,700,716	\$ 117,281,527

**ROCKFORD PUBLIC SCHOOLS
FEDERAL REVENUE DETAIL
MULTI YEAR**

Function	Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
44001	FEDERAL IMPACT AID	\$ 40,794	\$ -	\$ -	\$ -
44100	ESEA-CHPT.2-FORMULA	23,338	-	-	-
44135	NIU GRANT - PROJECT REAL	-	-	-	-
44210	NATIONAL SCH LUNCH PROG.	7,683,054	7,689,804	6,820,660	8,600,965
44220	SCHOOL BREAKFAST PROGRAM	1,636,628	1,621,099	1,624,310	2,017,510
44226	CHILD/ADULT DAY CARE	-	29,801	-	-
44241	FRESH FRUIT & VEG GRANT	14,183	130,754	-	-
44250	COMMODITY CREDIT	588,784	712,219	475,000	475,000
44278	NSF-RVC/NIU AVIATION GRNT	-	-	-	-
44300	ESEA-CHPT.1-LOW INCOME	12,225,174	11,992,814	14,500,000	15,700,000
44331	TITLE I SCHOOL IMP	139,922	-	-	-
44332	COMP SCHOOL REFORM GRANT	-	-	-	-
44335	EVEN START FAM LIT GRANT	192,590	211,188	240,000	-
44339	SCHOOL IMPROVEMENT GRANT	1,644,933	131,279	-	-
44391	ROTC	77,692	88,057	70,000	70,000
44400	ESEA-DRUG FREE SCH-FORMUL	176,191	10,771	-	-
44410	ALCOHOL ABUSE REDUCE GRNT	-	-	-	-
44421	TITLE IV,PRT B 21ST CENTU	-	-	-	-
44422	ISBE 21ST CENTURY 4421-04	-	-	-	-
44423	ISBE 21ST CENTURY 4421-05	46,168	-	-	-
44424	ISBE 21ST CENTURY 4421-07	560,241	516,707	595,400	601,159
44425	ISBE 21ST CENTURY 4421-08	661,995	665,833	735,000	742,109
44426	21ST CENTURY 4421-10A	907,639	385,975	372,113	375,712
44427	21ST CENTURY 4421-10B	81,152	913,186	948,346	957,519
44505	JTPA-WRK EXP&CAREER DEVL	63,956	26,912	61,606	-
44600	FED-SP ED.PRE SCH FLW THR	297,970	238,645	287,303	289,752
44620	FED-SP ED.-IDEA-FLW THRH.	6,911,183	7,131,542	8,021,711	7,381,334
44625	FED SPED IDEA ROOM/BOARD	204,069	183,327	204,000	-
44664	SMALLER LEARNING COMM GRT	-	-	-	-
44700	ARRA ECE 3705-01- (3700)	519,764	26,581	-	-
44705	ARRA ECE 3705-00 (3705)	6,847,307	60,557	-	-
44707	ARRA ECE 3705-70 (3707)	1,109,425	-	-	-
44800	FED ADLT ED. -BASIC	162,083	-	162,005	162,005
44850	AARA - GENERAL STATE AID	9,988,023	-	-	-
44851	ARRA- TITLE I	3,381,856	3,120,766	-	-
44856	ARRA- IDEA PRE SCHOOL	52,306	24,949	-	-
44857	ARRA- IDEA PART B	3,752,962	2,888,593	-	-
44862	ARRA- MCKINNEY VETO	3,114	47,076	-	-
44863	ARRA-CHILD NUT EQ ASST	124,942	-	-	-
44870	ARRA- GENERAL STATE AID	3,308,457	-	-	-
44880	JOBS BILL FUNDING	-	-	6,900,000	-
44900	MEDICAID FEE FOR SERVICE	-	-	-	-
44901	MEDICAID OUTREACH	-	-	-	-
44904	ADVD PLACEMENT INCENTIVE	-	-	-	-
44905	EMERG IMMIGRANT GRANT	56,891	-	-	-
44908	TRNG ALL TCHRS-SUPERANDO	-	-	-	-
44909	TITLE III - LIPLEPS	263,016	330,495	450,000	450,000
44920	MCKIN ED. -HOMELESS CHILD	72,359	66,214	75,393	75,393
44932	TITLE II - TEACHER QLTY	1,986,252	2,136,657	2,311,915	2,311,915
44936	NIU ILL MATH SCI PARTSHP	32,362	21,600	-	-

**ROCKFORD PUBLIC SCHOOLS
FEDERAL REVENUE DETAIL
MULTI YEAR**

Function	Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
44951	S.T.E.P.	26,603	15,561	26,603	-
44965	DOE TCH AMER HIST GRANT	-	-	-	-
44967	DOE TAH FREEDOM GRANT	350,649	357,654	301,780	301,780
44971	TECHNOLOGY CHALLENGE GRT	104,216	27,705	242,682	-
44975	VOLUNTARY CHOICE GRANT	-	-	-	-
44976	DOE STDT ASSIGN GRANT	64,734	84,911	-	-
44991	MEDICAID-OUTREACH	304,274	1,490,503	700,000	350,000
44992	MEDICAD-FEE FOR SERVICE	1,094,404	1,253,937	300,000	900,000
44994	EMERGENCY RESPONSE GRANT	-	79,968	-	-
44995	AYA/RC BILINGUAL S. DEVE	-	-	-	-
TOTAL FEDERAL REVENUE		\$ 67,783,651	\$ 44,713,638	\$ 46,425,827	\$ 41,762,153

**ROCKFORD PUBLIC SCHOOLS
OTHER SOURCES
MULTI YEAR**

Function	Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
71200	TRANSFER FROM OTHER FUNDS	\$ 1,144,393	\$ 676,845	\$ 1,000,000	\$ 2,386,940
73102	SALE OF EQUIPMENT	7,941	7,390	-	-
73300	COMP-LOSS OF FIXED ASSETS	37,024	171,932	-	-
47400	OTHER FINANCE SOURCES	-	-	2,587,694	-
72100	LIFE SAFETY BOND PROCEEDS	-	10,272,962	-	-
TOTAL REVENUE - OTHER		\$ 1,189,358	\$ 11,129,128	\$ 3,587,694	\$ 2,386,940

ROCKFORD PUBLIC SCHOOLS
CONSOLIDATED STATEMENT OF REVENUES AND EXPENDITURES
FY 2013 BUDGET
CONSOLIDATED

Fund Number(s)	10 & 17	18	19	20	40	64	3X	50 & 51	80	70	9X	
REVENUE												
Description	Education & Special Ed Funds	Grants Fund	Food Service Fund	Op & Maint. Fund	Transportation Fund	Capital Fund	Debt Svc. Funds	IMRF/FICA Funds	Tort Immunity Fund	Working Cash Fund	Life/Safety Fund	TOTALS
LOCAL REVENUES	\$ 122,325,539	\$ -	\$ 1,729,000	\$ 23,609,405	\$ 6,311,644	\$ -	\$ 17,881,700	\$ 6,506,054	\$ 8,766,043	\$ 2,871,661	\$ 1,573,161	\$ 191,574,207
FLOW THROUGH REVENUES	36,910,599	2,949,041	236,585	-	-	-	-	-	53,548	-	-	40,149,772
STATE REVENUES	98,133,411	10,808,116	340,000	-	8,000,000	-	-	-	-	-	-	117,281,527
FEDERAL REVENUES	1,320,000	29,348,678	11,093,475	-	-	-	-	-	-	-	-	41,762,153
OTHER SOURCES/USES	-	1,661,940	-	725,000	-	-	-	-	-	-	-	2,386,940
TOTAL REVENUES	\$ 258,689,549	\$ 44,767,775	\$ 13,399,060	\$ 24,334,405	\$ 14,311,644	\$ -	\$ 17,881,700	\$ 6,506,054	\$ 8,819,591	\$ 2,871,661	\$ 1,573,161	\$ 393,154,599

EXPENDITURES												
Description	Education & Special Ed Funds	Grants Fund	Food Service Fund	Op & Maint. Fund	Transportation Fund	Capital Fund	Debt Svc. Funds	IMRF/FICA Funds	Tort Immunity Fund	Working Cash Fund	Life/Safety Fund	TOTALS
SALARIES	\$ 134,129,937	\$ 16,756,377	\$ 3,610,827	\$ 2,277,833	\$ 7,762,850	\$ -	\$ -	\$ -	\$ 490,006	\$ -	\$ 433,088	\$ 165,460,919
EMPLOYEE BENEFITS	57,408,282	7,142,063	1,962,615	639,064	4,054,487	-	-	7,589,812	110,693	-	112,261	79,019,277
TRS BEHALF FLOW THROUGH	36,910,599	2,949,041	236,585	-	-	-	-	-	53,548	-	-	40,149,773
PURCHASED SERVICES	5,937,482	10,111,075	1,131,400	11,141,000	3,495,429	1,500,000	-	-	8,732,000	-	991,000	43,039,386
SUPPLIES & MATERIALS	5,323,377	7,541,324	4,897,500	5,480,000	3,802,160	-	-	-	-	-	26,000	27,070,361
CAPITAL OUTLAY	1,328,945	85,839	500,000	2,500,000	103,500	3,500,000	-	-	-	-	5,240,000	13,258,284
OTHER OBJECTS	14,247,291	2,000	17,500	-	-	-	17,791,895	-	25,000	-	-	32,083,686
TERMINATION BENEFITS	675,000	-	-	-	-	-	-	-	-	-	-	675,000
TRANSFER TO VARIOUS FUNDS	1,661,940	-	-	-	-	-	-	-	-	725,000	-	2,386,940
TOTAL EXPENDITURES	\$ 257,622,852	\$ 44,587,719	\$ 12,356,427	\$ 22,037,896	\$ 19,218,427	\$ 5,000,000	\$ 17,791,895	\$ 7,589,812	\$ 9,411,247	\$ 725,000	\$ 6,802,349	\$ 403,143,625

Incr./ (Decr.) in Reserves	\$ 1,066,696	\$ 180,056	\$ 1,042,633	\$ 2,296,509	\$ (4,906,783)	\$ (5,000,000)	\$ 89,805	\$ (1,083,758)	\$ (591,657)	\$ 2,146,661	\$ (5,229,188)	\$ (9,989,025)
Beginning Fund Balance	\$ 84,319,328	\$ (2,740)	\$ 3,615,274	\$ (8,762,444)	\$ 840,362	\$ 10,000,000	\$ 5,534,729	\$ 2,602,038	\$ 684,916	\$ 26,887,763	\$ 3,966,505	\$ 144,952,224
Ending Fund Balance (proj.)	\$ 85,386,024	\$ 177,316	\$ 4,657,907	\$ (6,465,935)	\$ (4,066,420)	\$ 5,000,000	\$ 5,624,534	\$ 1,518,280	\$ 93,260	\$ 29,034,424	\$ (1,262,683)	\$ 134,963,199

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
CONSOLIDATED

REVENUES

Func	Description	2009 - 2010 Actuals	2010 - 2011 Actual	2011 - 2012 Forecast	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 181,505,514	\$ 191,533,723	\$ 193,518,669	\$ 191,574,207	51%
42000	FLOW THROUGH REVENUES	36,281,349	35,080,631	34,092,374	40,149,772	10%
43000	STATE REVENUES	85,814,201	121,078,249	115,944,267	117,281,527	26%
44000	FEDERAL REVENUES	67,783,651	44,713,638	50,099,277	41,762,153	13%
47000	OTHER SOURCES/USES	1,189,358	11,129,128	757,390	2,386,940	1%
TOTAL REVENUES		\$ 372,574,073	\$ 403,535,369	\$ 394,411,977	\$ 393,154,600	100%

EXPENDITURES

Obj	Description	2009 - 2010 Actuals	2010 - 2011 Actual	2011 - 2012 Forecast	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 171,437,344	\$ 167,518,888	\$ 167,734,214	\$ 165,460,919	41%
52000	EMPLOYEE BENEFITS	71,018,974	79,629,950	74,711,002	79,019,277	20%
52000	TRS BEHALF FLOW THROUGH	36,281,346	35,080,631	34,092,374	40,149,772	10%
53000	PURCHASED SERVICES	38,091,645	37,079,487	38,532,118	43,039,386	11%
54000	SUPPLIES & MATERIALS	20,848,408	25,961,587	27,658,120	27,070,361	7%
55000	CAPITAL OUTLAY	12,725,830	6,216,914	11,586,082	13,258,284	3%
56000	OTHER OBJECTS	24,446,322	28,769,250	29,425,200	32,808,686	8%
58000	TERMINATION BENEFITS	-	665,605	-	675,000	0%
58100	OTHER SOURCES/USES	1,214,344	-	-	1,661,940	0%
TOTAL EXPENDITURES		\$ 376,064,213	\$ 380,922,312	\$ 383,739,110	\$ 403,143,625	100%

Incr./ (Decr.) in Reserves \$ (3,490,141) \$ 22,613,057 \$ 10,672,867 \$ (9,989,026)

BEGINNING FUND BALANCE \$ 115,156,441 \$ 111,666,300 \$ 134,279,357 \$ 144,952,224

ENDING FUND BALANCE (projected) \$ 111,666,300 \$ 134,279,357 \$ 144,952,224 \$ 134,963,199

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
CONSOLIDATED

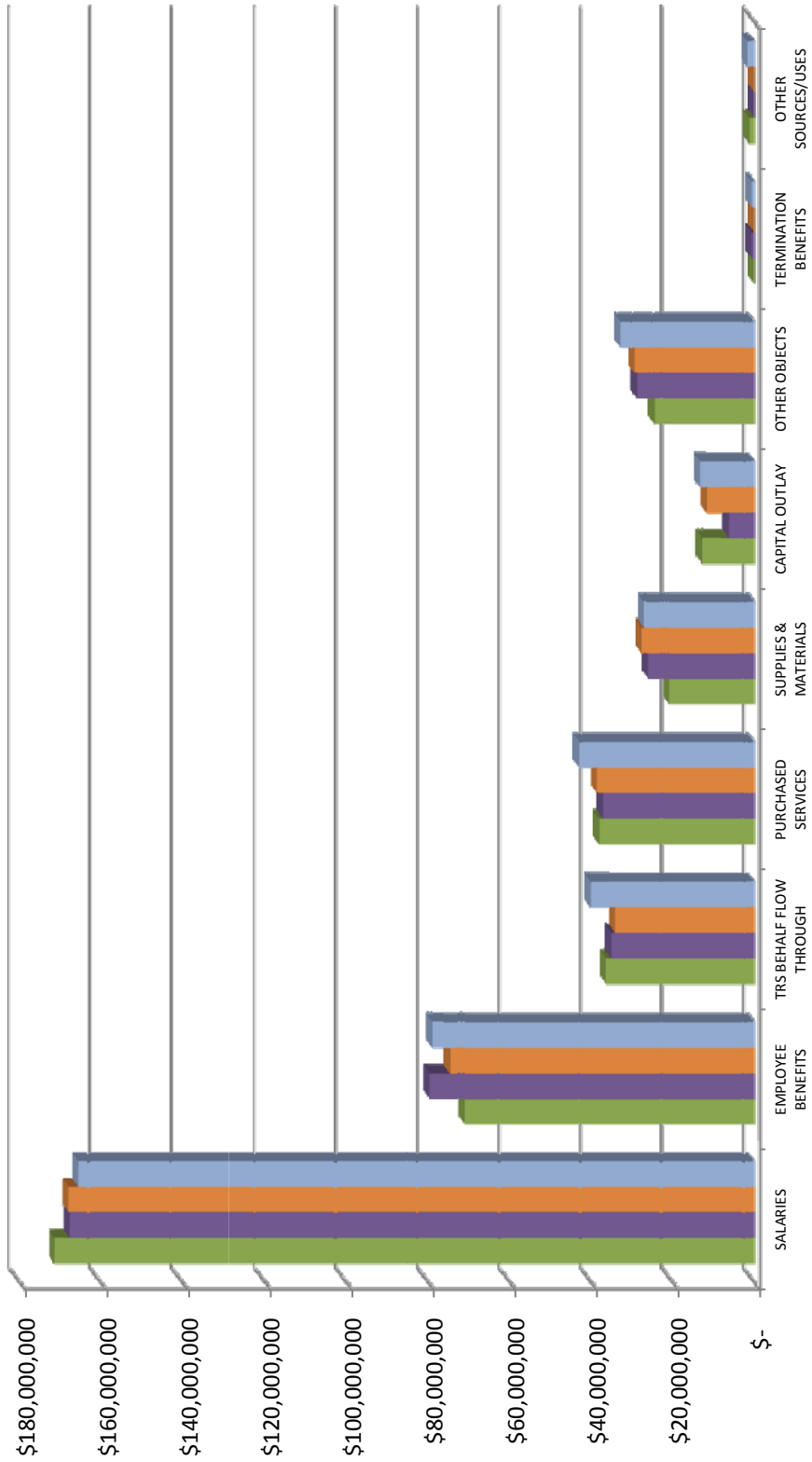
EXPENDITURES (CONTINUED)

EXPENDITURE SUMMARY BY MAJOR FUNCTION

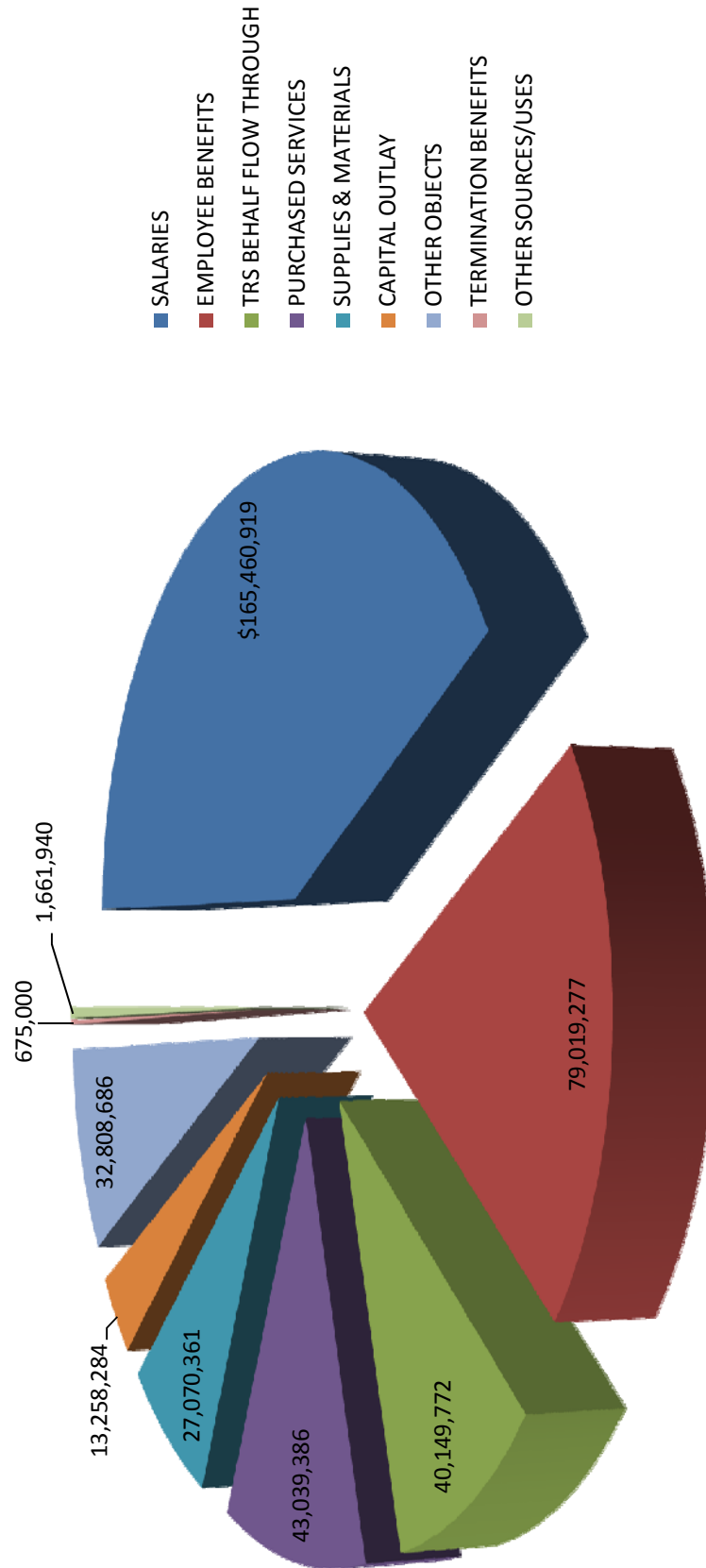
Func	Description	2009 - 2010 Actuals	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51100	REGULAR K-12 PROGRAMS	\$ 127,832,010	\$ 135,067,994	\$ 116,378,394	\$ 147,686,183	37%
51200	SPECIAL EDUCATION PROGRAMS	54,782,465	57,288,973	52,849,108	51,112,484	13%
51300	ADULT EDUCATION	674,266	474,971	427,583	256,336	0%
51400	CAREER & TECHNICAL ED	2,664,050	2,614,521	3,037,428	2,880,187	1%
51500	INTERSCOLASTIC PROGRAMS	1,869,485	1,863,738	1,405,709	561,719	0%
51600	SUMMER PROGRAMS	4,996,098	4,822,076	4,795,341	3,817,143	1%
51800	BILINGUAL PROGRAMS	9,715,796	10,165,202	13,773,283	10,740,599	3%
51900	TRUANT/ALT ED	5,112,697	5,519,067	6,015,604	4,535,455	1%
52100	SUPPORT SERVICES- PUPILS	20,219,970	20,542,361	21,456,946	19,599,024	5%
52200	SUPPORT SERVICES- INST. STAFF	17,603,077	12,704,815	13,879,052	15,588,917	4%
52300	SUPPORT SERVICES- GEN ADMIN	6,123,364	7,347,879	6,298,645	8,284,219	2%
52400	SUPPORT SERVICES- SCHL ADMIN	15,994,018	16,866,918	18,170,175	15,109,394	4%
52500	SUPPORT SERVICES- BUSINESS	69,460,657	67,031,019	73,376,281	77,546,079	19%
52600	SUPPORT SERVICES- CENTRAL	8,134,112	7,472,280	6,865,218	9,702,113	2%
52900	SUPPORT SERVICES- OTHER	1,533,644	1,742,144	826,147	793,803	0%
53000	COMMUNITY SERVICES	3,600,518	1,805,125	1,030,801	1,462,469	0%
53300	CIVIC SERVICES	248,323	663,634	269,041	256,190	0%
53500	CUSTODY & CHILD CARE SERV	156,666	165,675	161,197	91,827	0%
53700	NONPUBLIC SCHOOL PUPILS' SERV	442,981	441,095	506,415	440,000	0%
54100	PAYMENTS TO IN-STATE	7,026,051	8,320,199	8,808,292	10,715,648	3%
55100	INTEREST ON ST DEBT	4,050,039	3,325,263	2,573,349	1,791,895	0%
55200	INTEREST ON LT DEBT	12,440,000	13,760,834	14,750,000	16,000,000	4%
55300	PRINCIPAL ON LT DEBT	-	-	-	1,785,000	0%
57100	TRANSFERS TO VARIOUS FUNDS	1,384,076	916,528	3,827,394	2,386,940	1%
GRAND TOTAL		\$ 376,064,363	\$ 380,922,311	\$ 371,481,402	\$ 403,143,625	100%

ROCKFORD PUBLIC SCHOOLS CHART OF EXPENDITURES BY MAJOR OBJECT MULTI YEAR

■ 2009 - 2010 Actuals
 ■ 2010 - 2011 Actual
 ■ 2011 - 2012 Forecast
 ■ 2012 - 2013 Budget

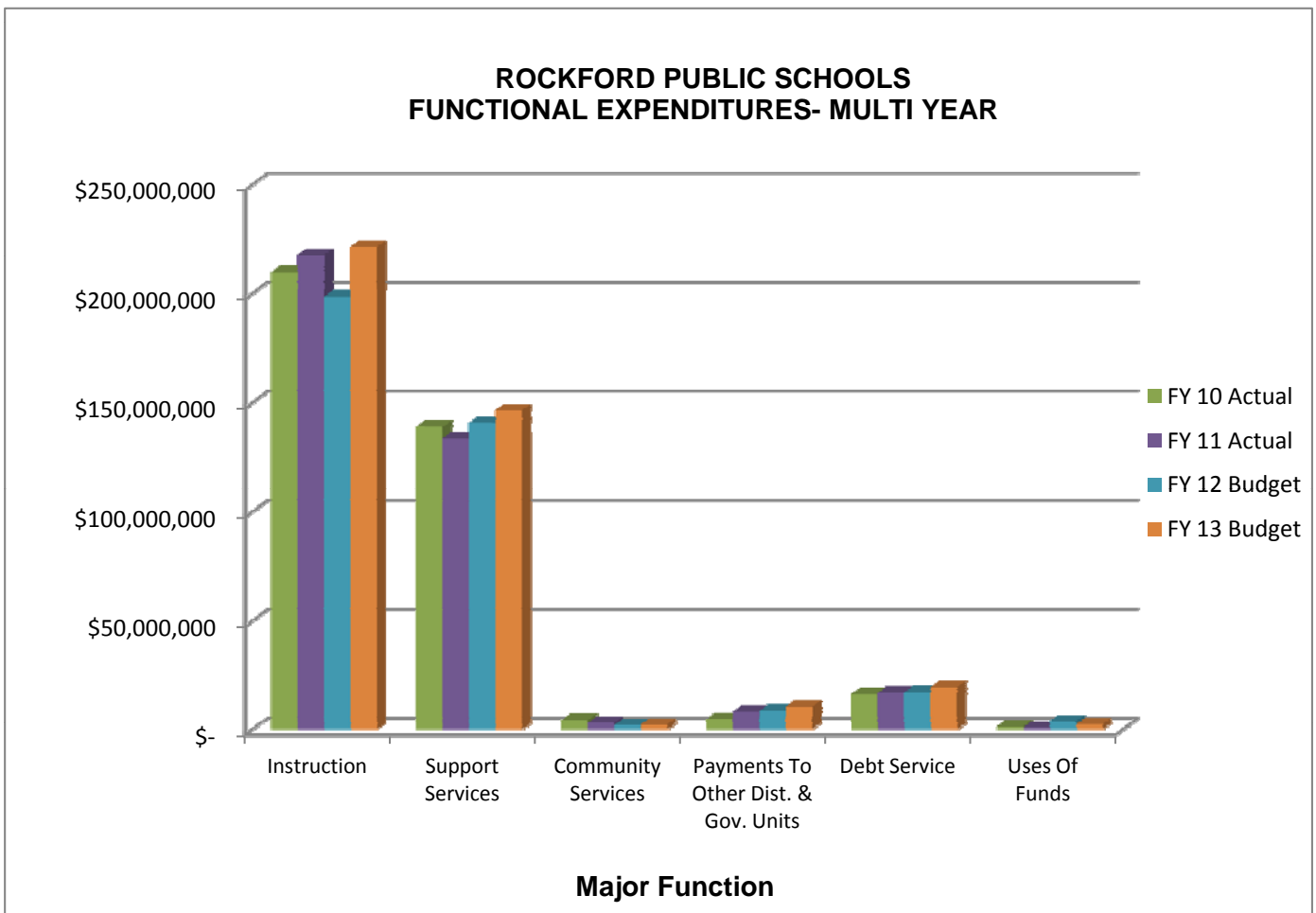


ROCKFORD PUBLIC SCHOOLS
FY 2013 EXPENDITURE CHART BY MAJOR OBJECT



ROCKFORD PUBLIC SCHOOLS
Multi Year Function Summary
FY 2010 - FY 2013

Func.	Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget	% of Total
51000	Instruction	\$ 209,768,980	\$ 217,816,542	\$ 198,682,450	\$ 221,590,105	55%
52000	Support Services	139,068,842	133,707,416	140,872,465	146,623,551	36%
53000	Community Services	4,448,488	3,075,529	1,967,453	2,250,487	1%
54000	Payments To Other Dist. & Gov. Units	4,903,939	8,320,199	8,808,292	10,715,648	3%
55000	Debt Service	16,490,039	17,086,097	17,323,749	19,576,895	5%
58000	Uses Of Funds	1,384,076	916,528	3,827,394	2,386,940	1%
TOTAL		\$ 376,064,364	\$ 380,922,311	\$ 371,481,802	\$ 403,143,625	100%



ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
EDUCATION FUND (Fund 10)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011-2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 116,182,260	\$ 118,634,707	\$ 116,305,705	\$ 119,268,210	51%
42000	FLOW THROUGH REVENUES	23,987,395	23,338,600	23,740,271	27,617,448	12%
43000	STATE REVENUES	59,871,165	78,333,308	70,371,208	84,718,652	37%
44000	FEDERAL REVENUES	13,374,171	117,858	6,970,000	70,000	0%
47000	OTHER SOURCES/USES	797,516	473,824	600,000	-	0%
TOTAL REVENUES		\$ 214,212,507	\$ 220,898,296	\$ 217,987,184	\$ 231,674,309	100%

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011-2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 101,856,457	\$ 101,780,119	\$ 99,095,430	\$ 98,931,673	52%
52000	EMPLOYEE BENEFITS	35,071,448	41,505,492	38,849,887	41,600,240	22%
52000	TRS BEHALF FLOW THROUGH	23,987,395	23,338,600	23,740,271	27,617,448	14%
53000	PURCHASED SERVICES	3,283,233	3,225,574	3,448,652	5,258,589	3%
54000	SUPPLIES & MATERIALS	3,826,847	6,856,422	4,812,192	5,009,989	3%
55000	CAPITAL OUTLAY	3,285,742	291,913	2,218,243	1,321,223	1%
56000	OTHER OBJECTS	2,984,904	5,537,532	7,218,872	9,245,341	5%
58000	TERMINATION BENEFITS	69,950	665,605		675,000	0%
58100	TRANSFERS TO VARIOUS FUNDS	-		2,087,694	1,661,940	1%
TOTAL EXPENDITURES		\$ 174,365,977	\$ 183,201,256	\$ 181,471,242	\$ 191,321,443	100%
Incr./ (Decr.) in Reserves		\$ 39,846,530	\$ 37,697,041	\$ 36,515,941	\$ 40,352,866	
BEGINNING FUND BALANCE		\$ 321,779,738	\$ 361,626,268	\$ 399,323,309	\$ 435,839,250	
ENDING FUND BALANCE (projected)		\$ 361,626,268	\$ 399,323,309	\$ 435,839,250	\$ 476,192,116	

NOTE: NOTE: Other Objects includes \$9 million for charter school payments.

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
EDUCATION FUND (Fund 10)

EXPENDITURES (CONTINUED)

EXPENDITURE SUMMARY BY MAJOR FUNCTION

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011-2012 Budget	2012 - 2013 Budget	% of Total
51100	REGULAR K-12 PROGRAMS	\$ 114,787,120	\$ 121,823,289	\$ 111,670,836	\$ 124,485,155	65%
51200	SPECIAL EDUCATION PROGRAMS	36,092	12,121	500	-	0%
51300	ADULT EDUCATION	488,815	346,020	393,929	153,026	0%
51400	CAREER & TECHNICAL ED	1,616,731	1,594,202	2,084,344	1,627,658	1%
51500	INTERSCOLASTIC PROGRAMS	1,706,837	1,691,978	1,297,609	437,276	0%
51600	GIFTED & SUMMER PROGRAMS	3,816,427	3,749,158	4,455,474	3,778,185	2%
51800	BILINGUAL PROGRAMS	9,515,796	9,701,102	13,232,556	10,242,726	5%
51900	TRUANT/ALT ED	4,538,035	4,907,737	5,901,754	4,027,678	2%
52100	SUPPORT SERVICES- PUPILS	5,389,768	5,538,408	5,805,177	5,410,841	3%
52200	SUPPORT SERVICES- INST. STAFF	3,695,313	3,813,715	2,735,452	4,160,242	2%
52300	SUPPORT SERVICES- GEN ADMIN	3,071,098	3,789,452	2,375,305	3,573,718	2%
52400	SUPPORT SERVICES- SCHL ADMIN	13,559,993	13,670,511	14,722,830	12,451,516	7%
52500	SUPPORT SERVICES- BUSINESS	2,337,958	1,708,723	2,076,708	1,575,771	1%
52600	SUPPORT SERVICES- CENTRAL	7,136,333	5,329,840	5,312,481	8,547,563	4%
52900	SUPPORT SERVICES- OTHER	56,841	67,975	70,979	88,658	0%
53000	COMMUNITY SERVICES	17,374	73,339	-	-	0%
53500	CUSTODY & CHILD CARE SERV	25,691	27,783	104,109	84,958	0%
54100	PAYMENTS TO IN-STATE	2,569,755	5,355,903	7,106,885	9,014,531	5%
55100	INTEREST ON ST DEBT	-	-	36,621	-	0%
57100	TRANSFERS TO VARIOUS FUNDS	-	-	2,087,694	1,661,940	1%
GRAND TOTAL		\$ 174,365,977	\$ 183,201,256	\$ 181,471,242	\$ 191,321,443	100%

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
SPECIAL EDUCATION FUND (Fund 17)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 3,208,562	\$ 4,748,240	\$ 2,843,814	\$ 3,057,329	11%
42000	FLOW THROUGH REVENUES	8,031,356	7,806,700	8,182,727	9,293,151	34%
43000	STATE REVENUES	10,229,830	17,249,962	10,261,210	13,414,759	50%
44000	FEDERAL REVENUES	1,602,747	2,927,767	1,204,000	1,250,000	5%
TOTAL REVENUES		\$ 23,072,494	\$ 32,732,669	\$ 22,491,751	\$ 27,015,240	100%

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 35,343,609	\$ 35,536,639	\$ 33,080,152	\$ 35,198,264	53%
52000	EMPLOYEE BENEFITS	12,774,546	14,816,343	14,299,627	15,808,042	24%
52000	TRS BEHALF FLOW THROUGH	8,031,356	7,806,700	8,182,727	9,293,151	14%
53000	PURCHASED SERVICES	253,538	250,130	686,700	678,893	1%
54000	SUPPLIES & MATERIALS	249,340	190,679	325,561	313,388	0%
55000	CAPITAL OUTLAY	12,991	11,430	7,000	7,722	0%
56000	OTHER OBJECTS	4,705,632	5,472,174	3,605,000	5,001,950	8%
58000	TERMINATION BENEFITS	-	-	-	-	0%
TOTAL EXPENDITURES		\$ 61,371,012	\$ 64,084,095	\$ 60,186,767	\$ 66,301,410	100%
Incr./ (Decr.) in Reserves		\$ (38,298,518)	\$ (31,351,427)	\$ (37,695,015)	\$ (39,286,170)	
BEGINNING FUND BALANCE		\$ (244,174,962)	\$ (282,473,480)	\$ (313,824,907)	\$ (351,519,922)	
ENDING FUND BALANCE (projected)		\$ (282,473,480)	\$ (313,824,907)	\$ (351,519,922)	\$ (390,806,092)	

NOTE: Other Objects includes \$5 million in residential tuition.

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
SPECIAL EDUCATION FUND (Fund 17)

EXPENDITURES (CONTINUED)

EXPENDITURE SUMMARY BY MAJOR FUNCTION

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51100	REGULAR K-12 PROGRAMS	\$ 79,061	\$ 142,806	\$ 126,946	\$ 9,397,922	14%
51200	SPECIAL EDUCATION PROGRAMS	44,727,216	47,614,403	42,263,062	40,586,376	61%
51400	CAREER & TECHNICAL ED	864,380	805,409	836,154	1,120,972	2%
51600	GIFTED & SUMMER PROGRAMS	427,698	405,861	312,327	-	0%
52100	SUPPORT SERVICES- PUPILS	13,730,542	13,630,488	14,786,692	13,056,796	20%
52200	SUPPORT SERVICES- INST. STAFF	45,315	38,442	155	198	0%
52300	SUPPORT SERVICES- GEN ADMIN	973,163	977,769	1,188,489	1,806,041	3%
52400	SUPPORT SERVICES- SCHL ADMIN	180,738	159,811	180,496	47,627	0%
52600	SUPPORT SERVICES- CENTRAL	-	1,455	145,969	-	0%
53700	NONPUBLIC SCHOOL PUPILS' SERV	309,371	305,956	317,477	256,768	0%
54100	PAYMENTS TO IN-STATE	33,528	1,695	29,000	28,710	0%
GRAND TOTAL		\$ 61,371,012	\$ 64,084,095	\$ 60,186,767	\$ 66,301,410	100%

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
EDUCATION FUND (Fund 10) AND SPECIAL EDUCATION FUND (Fund 17)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 119,390,822	\$ 123,382,947	\$ 119,149,519	\$ 122,325,539	47%
42000	FLOW THROUGH REVENUES	32,018,751	31,145,300	31,922,998	36,910,599	14%
43000	STATE REVENUES	70,100,995	95,583,270	80,632,418	98,133,411	38%
44000	FEDERAL REVENUES	14,976,918	3,045,625	8,174,000	1,320,000	1%
47000	OTHER SOURCES/USES	797,516	473,824	600,000	-	0%
TOTAL REVENUES		\$ 237,285,001	\$ 253,630,965	\$ 240,478,935	\$ 258,689,549	100%

EXPENDITURES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 137,200,066	\$ 137,316,758	\$ 132,175,582	\$ 134,129,937	52%
52000	EMPLOYEE BENEFITS	47,845,994	56,321,835	53,149,514	57,408,282	22%
52000	TRS BEHALF FLOW THROUGH	32,018,751	31,145,300	31,922,998	36,910,599	14%
53000	PURCHASED SERVICES	3,536,772	3,475,704	4,135,352	5,937,482	2%
54000	SUPPLIES & MATERIALS	4,076,187	7,047,100	5,137,753	5,323,377	2%
55000	CAPITAL OUTLAY	3,298,733	303,343	2,225,243	1,328,945	1%
56000	OTHER OBJECTS	7,690,537	11,009,706	10,823,872	14,247,291	6%
58000	TERMINATION BENEFITS	69,950	665,605	-	675,000	0%
58100	TRANSFERS TO VARIOUS FUNDS	-	-	2,087,694	1,661,940	1%
TOTAL EXPENDITURES		\$ 235,736,989	\$ 247,285,351	\$ 241,658,009	\$ 257,622,852	100%
Incr./ (Decr.) in Reserves		\$ 1,548,012	\$ 6,345,614	\$ (1,179,074)	\$ 1,066,696	
BEGINNING FUND BALANCE		\$ 77,604,776	\$ 79,152,788	\$ 85,498,402	\$ 84,319,328	
ENDING FUND BALANCE (projected)		\$ 79,152,788	\$ 85,498,402	\$ 84,319,328	\$ 85,386,024	

NOTE: NOTE: Other Objects includes \$9 million for charter school payments and \$5 million in residential tuition.

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
EDUCATION FUND (Fund 10) AND SPECIAL EDUCATION FUND (Fund 17)

EXPENDITURES (CONTINUED)

EXPENDITURE SUMMARY BY MAJOR FUNCTION

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51100	REGULAR K-12 PROGRAMS	\$ 114,866,181	\$ 121,966,095	\$ 111,797,781	\$ 133,883,077	52%
51200	SPECIAL EDUCATION PROGRAMS	44,763,308	47,626,523	42,263,562	40,586,376	16%
51300	ADULT EDUCATION	488,815	346,020	393,929	153,026	0%
51400	CAREER & TECHNICAL ED	2,481,111	2,399,611	2,920,499	2,748,432	1%
51500	INTERSCOLASTIC PROGRAMS	1,706,837	1,691,978	1,297,609	437,474	0%
51600	GIFTED & SUMMER PROGRAMS	4,244,125	4,155,019	4,767,801	3,778,185	1%
51800	BILINGUAL PROGRAMS	9,515,796	9,701,102	13,232,556	10,242,726	4%
51900	TRUANT/ALT ED	4,538,035	4,907,737	5,901,754	4,027,678	2%
52100	SUPPORT SERVICES- PUPILS	19,120,310	19,168,896	20,591,869	18,467,637	7%
52200	SUPPORT SERVICES- INST. STAFF	3,740,628	3,852,157	2,735,607	4,160,440	2%
52300	SUPPORT SERVICES- GEN ADMIN	4,044,261	4,767,221	3,563,794	5,379,759	2%
52400	SUPPORT SERVICES- SCHL ADMIN	13,740,731	13,830,322	14,903,327	12,499,143	5%
52500	SUPPORT SERVICES- BUSINESS	2,337,958	1,708,723	2,076,708	1,575,771	1%
52600	SUPPORT SERVICES- CENTRAL	7,136,333	5,331,295	5,458,449	8,547,563	3%
52900	SUPPORT SERVICES- OTHER	56,841	67,975	70,979	88,658	0%
53000	COMMUNITY SERVICES	17,374	73,339	-	-	0%
53500	CUSTODY & CHILD CARE SERV	25,691	27,783	104,109	84,958	0%
53700	NONPUBLIC SCHOOL PUPILS' SERV	309,371	305,956	317,477	256,768	0%
54100	PAYMENTS TO IN-STATE	2,603,283	5,357,598	7,135,885	9,043,241	4%
55100	INTEREST ON ST DEBT	-	-	36,621	-	0%
58100	TRANSFERS TO VARIOUS FUNDS	-	-	2,087,694	1,661,940	1%
GRAND TOTAL		\$ 235,736,989	\$ 247,285,351	\$ 241,658,009	\$ 257,622,852	100%

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
GRANTS FUND (Fund 18)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ (5,238)	\$ 38,713	\$ -	\$ -	0%
42000	FLOW THROUGH REVENUES	3,982,351	3,669,800	2,211,329	2,949,041	7%
43000	STATE REVENUES	4,177,864	10,793,394	1,560,903	10,808,116	24%
44000	FEDERAL REVENUES	42,884,085	31,644,891	29,331,857	29,348,678	66%
47000	OTHER SOURCES/USES	-	-	2,087,694	1,661,940	4%
TOTAL REVENUES		\$ 51,039,061	\$ 46,146,797	\$ 35,191,783	\$ 44,767,775	100%

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 19,618,599	\$ 15,420,525	\$ 12,461,950	\$ 16,756,377	38%
52000	EMPLOYEE BENEFITS	11,619,652	9,568,000	4,594,299	7,142,063	16%
52000	TRS BEHALF FLOW THROUGH	3,982,351	3,669,800	2,211,329	2,949,041	7%
53000	PURCHASED SERVICES	11,565,816	10,458,147	8,231,499	10,111,075	23%
54000	SUPPLIES & MATERIALS	2,063,548	3,903,769	7,104,867	7,541,324	17%
55000	CAPITAL OUTLAY	2,190,341	3,122,486	85,839	85,839	0%
56000	OTHER OBJECTS	1,494	4,070	2,000	2,000	0%
58100	TRANSFERS TO VARIOUS FUNDS	-	-	500,000	-	0%
TOTAL EXPENDITURES		\$ 51,041,801	\$ 46,146,797	\$ 35,191,782	\$ 44,587,719	100%
Incr./ (Decr.) in Reserves		\$ (2,740)	\$ -	\$ 0	\$ 180,056	
BEGINNING FUND BALANCE		\$ -	\$ (2,740)	\$ (2,740)	\$ (2,740)	
ENDING FUND BALANCE (projected)		\$ (2,740)	\$ (2,740)	\$ (2,740)	\$ 177,316	

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
GRANTS FUND (Fund 18)

EXPENDITURES (CONTINUED)

EXPENDITURE SUMMARY BY MAJOR FUNCTION

Func	Description	2009 - 2010 Actuals	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51100	REGULAR K-12 PROGRAMS	\$ 14,268,732	\$ 12,574,782	\$ 4,453,772	\$ 12,184,190	27%
51200	SPECIAL EDUCATION PROGRAMS	9,511,508	8,576,676	9,618,182	9,391,084	21%
51300	ADULT EDUCATION	164,538	108,433	-	87,646	0%
51400	CAREER & TECHNICAL ED	143,831	171,178	91,361	85,023	0%
51500	INTERSCOLASTIC PROGRAMS	-	-	-	-	0%
51600	SUMMER PROGRAMS	674,628	589,417	27,540	-	0%
51800	BILINGUAL PROGRAMS	97,930	355,339	516,027	372,701	1%
51900	TRUANT/ALT ED	514,526	541,562	80,424	481,007	1%
52100	SUPPORT SERVICES- PUPILS	659,178	895,294	378,286	432,551	1%
52200	SUPPORT SERVICES- INST. STAFF	13,620,345	8,589,850	10,869,274	11,209,391	25%
52300	SUPPORT SERVICES- GEN ADMIN	1,745,970	2,105,791	2,120,363	2,299,698	5%
52400	SUPPORT SERVICES- SCHL ADMIN	43,949	708,040	589,873	429,259	1%
52500	SUPPORT SERVICES- BUSINESS	1,271,763	2,045,093	1,392,004	2,987,271	7%
52600	SUPPORT SERVICES- CENTRAL	640,824	1,785,092	719,538	564,247	1%
52900	SUPPORT SERVICES- OTHER	1,437,880	1,639,087	718,648	657,087	1%
53000	COMMUNITY SERVICES	3,459,025	1,595,398	884,924	1,326,089	3%
53300	CIVIC SERVICES	233,845	643,844	227,576	227,842	1%
53500	CUSTODY & CHILD CARE SERV	120,175	125,552	142,645	-	0%
53700	NONPUBLIC SCHOOL PUPILS' SERV	132,499	133,768	188,939	180,227	0%
54100	PAYMENTS TO IN-STATE	2,300,655	2,962,601	1,672,407	1,672,407	4%
55100	INTEREST ON ST DEBT	-	-	-	-	0%
55200	INTEREST ON LT DEBT	-	-	-	-	0%
55300	PRINCIPAL ON LT DEBT	-	-	-	-	0%
57100	TRANSFERS TO VARIOUS FUNDS	-	-	500,000	-	0%
GRAND TOTAL		\$ 51,041,801	\$ 46,146,797	\$ 35,191,782	\$ 44,587,719	100%

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
FOOD SERVICE FUND (Fund 19)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 2,105,263	\$ 1,760,135	\$ 2,348,923	\$ 1,729,000	13%
42000	FLOW THROUGH REVENUES	221,027	207,740	214,561	236,585	2%
43000	STATE REVENUES	437,101	344,852	367,513	340,000	3%
44000	FEDERAL REVENUES	9,922,648	10,023,122	8,919,970	11,093,475	83%
47000	OTHER SOURCES/USES	8,482	10,511	150,000	-	0%
TOTAL REVENUES		\$ 12,694,521	\$ 12,346,360	\$ 12,000,967	\$ 13,399,060	100%

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 3,841,138	\$ 3,912,631	\$ 3,632,225	\$ 3,610,827	29%
52000	EMPLOYEE BENEFITS	1,357,644	1,613,175	1,626,279	1,962,615	16%
52000	TRS BEHALF FLOW THROUGH	221,026	207,740	214,561	236,585	2%
53000	PURCHASED SERVICES	1,140,230	1,179,579	1,131,400	1,131,400	9%
54000	SUPPLIES & MATERIALS	5,652,156	5,675,458	5,397,500	4,897,500	40%
55000	CAPITAL OUTLAY	69,651	126,850	200,000	500,000	4%
56000	OTHER OBJECTS	17,617	16,403	17,500	17,500	0%
TOTAL EXPENDITURES		\$ 12,299,462	\$ 12,731,837	\$ 12,219,464	\$ 12,356,427	100%
Incr./ (Decr.) in Reserves		\$ 395,059	\$ (385,477)	\$ (218,498)	\$ 1,042,633	
BEGINNING FUND BALANCE		\$ 3,824,189	\$ 4,219,248	\$ 3,833,771	\$ 3,615,274	
ENDING FUND BALANCE (projected)		\$ 4,219,248	\$ 3,833,771	\$ 3,615,274	\$ 4,657,907	

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

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
OPERATIONS/MAINTENANCE FUND (Fund 20)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 19,210,559	\$ 23,475,749	\$ 19,357,665	\$ 23,609,405	97%
42000	FLOW THROUGH REVENUES	-	-	-	-	0%
47000	OTHER SOURCES/USES	433,030	199,900	250,000	725,000	3%
TOTAL REVENUES		<u>\$ 19,643,589</u>	<u>\$ 23,675,649</u>	<u>\$ 19,607,665</u>	<u>\$ 24,334,405</u>	<u>100%</u>

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 2,153,192	\$ 2,249,513	\$ 2,312,559	\$ 2,277,833	10%
52000	EMPLOYEE BENEFITS	461,794	589,583	652,304	639,064	3%
53000	PURCHASED SERVICES	10,312,066	10,986,088	10,777,701	11,141,000	51%
54000	SUPPLIES & MATERIALS	6,277,569	5,955,588	6,885,000	5,480,000	25%
55000	CAPITAL OUTLAY	1,857,117	160,745	155,000	2,500,000	11%
56000	OTHER OBJECTS	4,603	-	5,400	-	0%
TOTAL EXPENDITURES		<u>\$ 21,066,341</u>	<u>\$ 19,941,518</u>	<u>\$ 20,787,964</u>	<u>\$ 22,037,896</u>	<u>100%</u>
Incr./ (Decr.) in Reserves		\$ (1,422,753)	\$ 3,734,132	\$ (1,180,299)	\$ 2,296,509	
BEGINNING FUND BALANCE		\$ (9,893,523)	\$ (11,316,276)	\$ (7,582,144)	\$ (8,762,444)	
ENDING FUND BALANCE (projected)		<u>\$ (11,316,276)</u>	<u>\$ (7,582,144)</u>	<u>\$ (8,762,444)</u>	<u>\$ (6,465,935)</u>	

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

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
TRANSPORTATION FUND (Fund 40)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 5,759,555	\$ 6,432,850	\$ 5,749,121	\$ 6,311,644	38%
42000	FLOW THROUGH REVENUES	-	-	-	-	0%
43000	STATE REVENUES	11,098,241	14,450,757	8,835,000	8,000,000	59%
47000	OTHER SOURCES/USES	(49,670)	171,932	500,000	-	3%
TOTAL REVENUES		<u>\$ 16,808,126</u>	<u>\$ 21,055,539</u>	<u>\$ 15,084,121</u>	<u>\$ 14,311,644</u>	<u>100%</u>

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 7,727,997	\$ 7,716,999	\$ 7,613,451	\$ 7,762,850	40%
52000	EMPLOYEE BENEFITS	3,916,632	4,743,386	4,461,941	4,054,487	21%
53000	PURCHASED SERVICES	3,297,654	3,462,669	2,911,165	3,495,429	18%
54000	SUPPLIES & MATERIALS	2,760,845	3,367,755	3,100,001	3,802,160	20%
55000	CAPITAL OUTLAY	3,585,691	1,662,266	215,000	103,500	1%
TOTAL EXPENDITURES		<u>\$ 21,288,819</u>	<u>\$ 20,953,075</u>	<u>\$ 18,301,558</u>	<u>\$ 19,218,427</u>	<u>100%</u>
Incr./ (Decr.) in Reserves		\$ (4,480,693)	\$ 102,464	\$ (3,217,437)	\$ (4,906,783)	
BEGINNING FUND BALANCE		\$ 8,436,028	\$ 3,955,335	\$ 4,057,799	\$ 840,362	
ENDING FUND BALANCE (projected)		<u>\$ 3,955,335</u>	<u>\$ 4,057,799</u>	<u>\$ 840,362</u>	<u>\$ (4,066,420)</u>	

NOTE: A 60% reduction in state funding has created a state-wide concern about the mandate of providing transportation for students. RPS205 is exploring creative ways to provide the service at a reduced cost for FY 14. In just two years, a healthy transportation fund balance has been exhausted due to state funding reductions.

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
CAPITAL PROJECTS FUND (Fund 64)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -	0%
42000	FLOW THROUGH REVENUES	-	-	-	-	0%
47100	OTHER FINANCING SOURCES	-	-	-	-	
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	0%

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ -	\$ -	\$ -	\$ -	0%
52000	EMPLOYEE BENEFITS	-	-	-	-	0%
53000	PURCHASED SERVICES	-	-	-	1,500,000	30%
54000	SUPPLIES & MATERIALS	-	-	-	-	0%
55000	CAPITAL OUTLAY	-	-	-	3,500,000	70%
56000	OTHER OBJECTS	-	-	-	-	0%
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 5,000,000	100%
Incr./ (Decr.) in Reserves		\$ -	\$ -	\$ -	\$ (5,000,000)	
BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ 10,000,000	
ENDING FUND BALANCE (projected)		\$ -	\$ -	\$ 10,000,000	\$ 5,000,000	

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

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
DEBT SERVICE FUNDS (Fund 3X)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 16,433,843	\$ 16,256,888	\$ 17,367,528	\$ 17,881,700	100%
	TOTAL REVENUES	\$ 16,433,843	\$ 16,256,888	\$ 17,367,528	\$ 17,881,700	100%

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
56000	OTHER OBJECTS	\$ 16,490,039	\$ 16,822,544	\$ 17,286,728	\$ 17,791,895	100%
	TOTAL EXPENDITURES	\$ 16,490,039	\$ 16,822,544	\$ 17,286,728	\$ 17,791,895	100%
	Incr./ (Decr.) in Reserves	\$ (56,196)	\$ (565,656)	\$ 80,800	\$ 89,805	
	BEGINNING FUND BALANCE	\$ 6,075,780	\$ 6,019,584	\$ 5,453,929	\$ 5,534,729	
	ENDING FUND BALANCE (projected)	\$ 6,019,584	\$ 5,453,929	\$ 5,534,729	\$ 5,624,534	

**ROCKFORD PUBLIC SCHOOLS
LONG TERM DEBT**

BONDS											
Series 92-C											0
Interest											
Series 94-B											0
Interest											
Life Safety Bonds/Bank One				2,158,696	2,023,887	1,897,440	1,778,903	1,667,767	473,243		9,999,934
Interest				3,491,305	3,626,114	3,752,561	3,871,098	3,982,233	1,236,758		
2001 Bonds	1,475,000	1,550,000	1,625,000	1,700,000	1,800,000	1,900,000					10,050,000
Interest	494,388	428,750	351,250	270,000	185,000	95,000					
Series 2002 Alt. Revenue Bonds	2,815,000	2,965,000									5,780,000
Interest	306,340	157,145									
Series 2003 Alt. Revenue Bonds											0
Interest											
Series 2006 General Obligation Bo	10,460,000	11,485,000	12,575,000								34,520,000
Interest	1,726,000	1,203,000	628,750								
Series 2010 Life Safety Bonds				1,447,071	1,387,476	1,330,334	1,275,542	1,223,011	3,329,264		9,992,698
				292,929	352,524	409,666	464,458	516,989	1,610,736		3,647,302
Total Bonds	14,750,000	16,000,000	14,200,000	3,858,696	5,270,958	5,184,916	3,109,237	2,943,309	1,696,254	3,329,264	70,342,632
Interest	2,526,728	1,788,895	980,000	3,761,305	4,104,043	4,200,085	4,280,763	4,446,691	1,753,746	1,610,736	39,908,940
NOTES											
US Environmental Protect Ag	10,156										10,155
Asbestos Loan - 1408											
US Environmental Protect Ag	117,867										117,866
Asbestos Loan - 2408											
Total Notes	128,023	0	0	0	0	0	0	0	0	0	128,021
Total L T D	14,878,023	16,000,000	14,200,000	3,858,696	5,270,958	5,184,916	3,109,237	2,943,309	1,696,254		70,470,653

Rockford Public School District No. 205

Legal Debt Margin Information Last Ten Fiscal Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt limit	\$ 285,485,751	\$ 298,049,676	\$ 315,134,989	\$ 338,074,859	\$ 316,967,000	\$ 359,120,971	\$ 379,781,349	\$ 393,058,047	\$ 391,114,819	\$ 377,979,358
Total net debt applicable to limit	143,572,500	140,738,333	136,342,227	129,963,825	122,519,159	114,675,409	104,781,242	94,542,492	83,308,742	70,342,632
Legal debt margin	\$ 141,913,251	\$ 157,311,343	\$ 178,792,762	\$ 208,111,034	\$ 194,447,841	\$ 244,445,562	\$ 275,000,107	\$ 298,515,555	\$ 307,806,077	\$ 307,636,726
Total net debt applicable to the limit as a percentage of debt limit	50.29%	47.22%	43.26%	38.44%	38.65%	31.93%	27.59%	24.05%	21.30%	18.61%

Note: Legal debt margin from 1998-2004 was 15.0% and from 2005-2011 was 13.8%.

Legal Debt Margin Calculation for Fiscal 2011	
Assessed Value \$	2,738,980,854
Debt limit percentage	13.8%
Debt limit	377,979,358
Debt applicable to limit	
General obligation bonds	70,342,632
Legal debt margin \$	307,636,726

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
IMRF/FICA FUND (Fund 5X)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 5,201,234	\$ 5,383,024	\$ 5,737,882	\$ 6,506,054	100%
	TOTAL REVENUES	\$ 5,201,234	\$ 5,383,024	\$ 5,737,882	\$ 6,506,054	100%

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
52000	EMPLOYEE BENEFITS - IMRF	\$ 2,179,133	\$ 2,855,805	\$ 1,673,232	\$ 3,327,959	44%
52000	EMPLOYEE BENEFITS-FICA/MEDICARE	3,469,743	3,723,994	5,823,927	4,261,853	56%
	TOTAL EXPENDITURES	\$ 5,648,876	\$ 6,579,799	\$ 7,497,159	\$ 7,589,812	100%
	Incr./ (Decr.) in Reserves	\$ (447,643)	\$ (1,196,776)	\$ (1,759,277)	\$ (1,083,758)	
	BEGINNING FUND BALANCE	\$ 6,005,733	\$ 5,558,090	\$ 4,361,315	\$ 2,602,038	
	ENDING FUND BALANCE (projected)	\$ 5,558,090	\$ 4,361,315	\$ 2,602,038	\$ 1,518,280	

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

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

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
TORT IMMUNITY FUND (Fund 80)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 9,438,181	\$ 11,162,707	\$ 7,982,113	\$ 8,766,043	99%
42000	FLOW THROUGH REVENUES	59,221	57,726	48,368	53,548	1%
43000	STATE REVENUES	-				0%
TOTAL REVENUES		<u>\$ 9,497,401</u>	<u>\$ 11,220,433</u>	<u>\$ 8,030,481</u>	<u>\$ 8,819,591</u>	<u>100%</u>

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 480,857	\$ 510,225	\$ 479,727	\$ 490,006	4%
52000	EMPLOYEE BENEFITS	79,137	117,634	114,828	110,693	1%
52000	TRS BEHALF FLOW THROUGH	59,220	57,726	49,916	53,548	0%
53000	PURCHASED SERVICES	8,052,241	6,627,265	10,147,000	8,732,000	94%
54000	SUPPLIES & MATERIALS	1,845	80	3,000	-	0%
55000	CAPITAL OUTLAY	-	-	5,000	-	0%
56000	OTHER OBJECTS	2,500	-	50,000	25,000	0%
TOTAL EXPENDITURES		<u>\$ 8,675,800</u>	<u>\$ 7,312,929</u>	<u>\$ 10,849,471</u>	<u>\$ 9,411,247</u>	<u>100%</u>
Incr./ (Decr.) in Reserves		\$ 821,602	\$ 3,907,504	\$ (2,818,990)	\$ (591,657)	
BEGINNING FUND BALANCE		\$ (1,225,199)	\$ (403,597)	\$ 3,503,906	\$ 684,916	
ENDING FUND BALANCE (projected)		<u>\$ (403,597)</u>	<u>\$ 3,503,906</u>	<u>\$ 684,916</u>	<u>\$ 93,260</u>	

NOTE: The FY 12 budget anticipated increases in unemployment cost as a result of downsizing FTE's because of uncertainty in state funding. The FY 13 budget reflects a return to normal unemployment cost.

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
WORKING CASH FUND (Fund 70)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 2,557,845	\$ 2,152,004	\$ 1,931,030	\$ 2,871,661	100%
	TOTAL REVENUES	\$ 2,557,845	\$ 2,152,004	\$ 1,931,030	\$ 2,871,661	100%

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
56000	OTHER OBJECTS	\$ 1,144,393	\$ 676,845	\$ 1,000,000	\$ 725,000	100%
	TOTAL EXPENDITURES	\$ 1,144,393	\$ 676,845	\$ 1,000,000	\$ 725,000	100%
	Incr./ (Decr.) in Reserves	\$ 1,413,452	\$ 1,475,160	\$ 931,030	\$ 2,146,661	
	BEGINNING FUND BALANCE	\$ 23,068,122	\$ 24,481,574	\$ 25,956,733	\$ 26,887,763	
	ENDING FUND BALANCE (projected)	\$ 24,481,574	\$ 25,956,733	\$ 26,887,763	\$ 29,034,424	

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY 2010 - FY 2013
LIFE/ SAFETY FUND (Fund 9X)

REVENUES

Func	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
41000	LOCAL REVENUES	\$ 1,413,452	\$ 1,394,747	\$ 1,432,530	\$ 1,573,161	100%
42000	FLOW THROUGH REVENUES	-	-	-	-	0%
47100	OTHER FINANCING SOURCES	-	10,272,962	-	-	
TOTAL REVENUES		\$ 1,413,452	\$ 11,667,709	\$ 1,432,530	\$ 1,573,161	100%

EXPENDITURES

Object	Description	2009 - 2010 Actual	2010 - 2011 Actual	2011 - 2012 Budget	2012 - 2013 Budget	% of Total
51000	SALARIES	\$ 415,496	\$ 392,236	\$ 413,720	\$ 433,088	6%
52000	EMPLOYEE BENEFITS	89,244	96,603	108,247	112,261	2%
53000	PURCHASED SERVICES	186,865	890,035	1,198,000	991,000	15%
54000	SUPPLIES & MATERIALS	16,258	11,836	30,000	26,000	0%
55000	CAPITAL OUTLAY	1,724,296	815,819	4,700,000	5,240,000	77%
56000	OTHER OBJECTS	239,683	239,683	239,700	-	0%
TOTAL EXPENDITURES		\$ 2,671,842	\$ 2,446,211	\$ 6,689,668	\$ 6,802,349	100%
Incr./ (Decr.) in Reserves		\$ (1,258,390)	\$ 9,221,497	\$ (5,257,138)	\$ (5,229,188)	
BEGINNING FUND BALANCE		\$ 1,260,536	\$ 2,146	\$ 9,223,643	\$ 3,966,505	
ENDING FUND BALANCE (projected)		\$ 2,146	\$ 9,223,643	\$ 3,966,505	\$ (1,262,683)	

NOTE: This schedule includes the regular Fund 92 Life/Safety and the Fund 93 Life/Safety fund which consists of a Fiscal Year 2011 bond proceed of \$10.3 million. The FY 12 and FY 13 budgets reflect a spend-down of the bond proceeds.

ROCKFORD PUBLIC SCHOOLS
APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL
FY 2010- 2013

LOC	Location Name	FY 10 Actual	FY 11 Actual	FY12 Budget	FY 13 Budget
2	LINCOLN MIDDLE SCHOOL	\$ 5,380,718	\$ 5,209,823	\$ 5,923,870	\$ 5,083,448
3	RKFD ENVIRON SCIENCE ACADEMY	8,032,462	7,887,484	8,784,609	7,592,782
4	THURGOOD MARSHALL SCHOOL	-	-	-	2,208,841
5	WILSON ASPIRE SCHOOL	1,094,725	1,104,651	1,408,349	868,034
6	KENNEDY MIDDLE SCHOOL	5,622,351	5,053,498	5,249,032	5,516,877
7	EISENHOWER MIDDLE SCHOOL	6,723,006	6,750,847	7,348,830	6,525,315
8	FLINN MIDDLE SCHOOL	5,844,212	5,888,490	6,362,289	6,323,247
9	WEST MIDDLE SCHOOL	4,783,724	4,382,142	5,001,537	6,347,065
10	AUBURN HIGH SCHOOL	9,714,245	9,252,160	12,919,624	11,402,889
11	EAST HIGH SCHOOL	10,011,541	9,790,864	10,815,304	10,858,465
12	ACE-ALTER CAREER ED HS	651,795	878,155	10,570	-
13	GUILFORD HIGH SCHOOL	13,126,261	12,718,572	13,049,408	12,627,234
14	AUBURN FRESHMAN CAMPUS	3,810,012	3,494,718	5,510	-
15	STERLING HOLLEY CENTER	-	11,295	16,036,315	14,630,751
16	ADMINISTRATION	-	-	20,653,037	19,472,277
18	JEFFERSON HIGH SCHOOL	12,178,203	11,766,027	12,538,220	11,347,966
19	ROOSEVELT ALTERNATIVE HI	4,620,779	5,007,296	5,718,664	5,022,993
20	KISWAUKEE FACILITY	382,785	-	-	-
22	BARBOUR LANGUAGE ACADEMY	3,183,988	2,818,754	3,605,501	3,421,886
23	BEYER ELEMENTARY SCHOOL	1,964,146	1,821,057	2,144,812	1,977,512
24	BLOOM ELEMENTARY SCHOOL	2,496,695	2,616,440	2,700,250	2,357,901
25	BROOKVIEW ELEM SCHOOL	2,948,084	2,827,300	2,883,627	2,432,143
26	CARLSON ELEMENTARY SCHOOL	2,717,920	2,763,073	2,780,010	2,860,711
28	CONKLIN ELEMENTARY SCHOOL	2,829,573	2,518,698	2,883,693	2,492,900
29	CHERRY VALLEY ELEM SCHOOL	1,502,174	1,457,471	1,486,946	1,306,463
30	DENNIS EC CENTER	2,218,166	1,663,840	2,414,979	1,288,240
32	ELLIS ARTS ACADEMY	4,826,615	4,171,707	5,188,103	3,582,054
35	FAIRVIEW EC CENTER	2,565,752	2,632,856	3,155,412	2,979,400
38	FROBERG ELEMENTARY SCHOOL	2,352,593	2,368,455	2,950,460	2,523,130
40	GREGORY ELEMENTARY SCHOOL	2,142,888	2,104,604	2,220,823	1,914,943
46	HASKELL YEAR-ROUND ACADEMY	1,852,734	1,828,943	1,963,173	1,684,297
50	HILLMAN ELEMENTARY SCHOOL	2,953,355	2,827,142	3,087,847	3,050,308
52	JACKSON ELEMENTARY SCHOOL	2,221,286	2,162,809	21,736	-
53	JOHNSON ELEMENTARY SCHOOL	2,324,971	2,335,201	2,615,267	2,465,321
54	KING ELEMENTARY SCHOOL	2,493,138	1,853,342	2,179,834	1,890,319
55	KISHWAUKEE ELEM SCHOOL	2,578,051	2,467,639	2,893,128	2,425,097
58	LATHROP ELEMENTARY SCHOOL	2,623,803	2,261,589	2,814,516	2,595,083
59	LEWIS LEMON MAGNET SCHOOL	2,324,840	1,851,320	2,440,991	2,705,695
60	MARSH ELEMENTARY SCHOOL	3,749,802	3,645,010	3,923,665	3,486,139
61	MCINTOSH ELEMENTARY SCHOOL	2,634,612	1,942,730	2,262,384	2,381,522
64	MONTESORI MAGNET	2,389,596	2,334,842	2,343,346	2,405,682
65	NASHOLD ELEMENTARY SCHOOL	3,367,036	2,701,504	2,619,667	2,561,540
66	NELSON ELEMENTARY SCHOOL	3,116,350	3,053,405	3,383,309	3,175,069
67	NEW MILFORD ELEMENTARY SCHOOL	1,467,439	1,404,084	37,804	-
70	FRESH START/FRESH VIEW	3,274,796	3,395,148	2,857,886	-
73	RIVERDAHL ELEMENTARY SCHOOL	3,254,859	3,007,550	3,051,413	3,283,925
76	ROLLING GREEN ELEM SCHOOL	4,109,259	3,825,955	3,932,086	3,994,709
78	STILES INVESTIGATIVE LRNG	1,587,183	1,423,542	36,123	-
79	SKY VIEW CENTER	177,108	25,213	-	-
80	SUMMERDALE ELEM SCHOOL	2,740,546	1,816,127	46,628	2,611,014

ROCKFORD PUBLIC SCHOOLS
APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL
FY 2010- 2013

LOC	Location Name	FY 10 Actual	FY 11 Actual	FY12 Budget	FY 13 Budget
81	SPRING CREEK ELEM SCHOOL	2,875,647	2,714,870	3,372,863	2,882,873
82	THOMPSON ELEMENTARY SCHOOL	2,566,401	2,387,426	2,643,730	2,357,037
84	SWANSON STADIUM	5,523	5,004	-	-
86	WASHINGTON ELEMENTARY SCHOOL	4,263,116	4,276,815	4,572,472	2,052,561
87	WALKER ELEMENTARY SCHOOL	3,028,265	3,068,813	2,968,550	2,822,862
88	WELSH ELEMENTARY SCHOOL	2,142,286	1,943,840	2,015,414	2,347,287
89	WEST VIEW ELEMENTARY SCHOOL	2,083,925	2,046,627	2,255,434	2,302,861
91	WHITEHEAD ELEMENTARY SCHOOL	2,251,867	2,039,855	2,265,202	1,898,505
92	WHITE SWAN ELEMENTARY SCHOOL	1,874,166	1,806,737	1,739,307	1,644,771
97	WYETH STADIUM	4,800	6,703	-	-
101	REGIONAL OFFICE OF EDUCATION	139,922	-	-	-
102	ROSECRANCE	549,536	509,034	672,719	475,363
105	JUVENILE DETENTION CENTER	273,045	275,280	348,261	292,649
109	WEST-NEWCOMERS PROGRAM	158,385	225,140	312,327	255,892
116	ITINERANT	-	-	26,279,885	23,751,375
125	COL HARRISON PARK	399,168	429,343	-	372,227
126	HEAD START	159,618	120,573	-	170,594
130	BOYLAN	14,852	15,337	-	-
131	CHRISTIAN LIFE	11,773	10,202	-	-
133	ALPINE ACADEMY	2,161	2,510	-	-
134	HOLY FAMILY	2,655	3,721	-	-
135	KEITH	5,508	7,744	-	-
139	ROCKFORD CHRISTIAN	15,108	18,585	-	-
141	ROCKFORD LEARNING CENTER	7,704	21,586	-	-
144	ST BERNADETTE	3,045	687	-	-
145	ST EDWARD	342	1,207	-	-
146	ST JAMES	1,385	3,552	-	-
149	ST PETER	608	567	-	-
150	ST RITA	2,448	1,414	-	-
154	ROCKFORD IQRA		3,536	-	-
155	EC TRINITY DAY CARE	307,639	275,893	-	426,486
159	HEAD START STATE PRE-K		1,435	-	-
160	GENERAL ADMIN	50,949	(300)	-	-
165	TEXTBOOK PURCHASES	2,547	989,384	1,900,000	1,897,000
174	LEADERSHIP AND LEARNING ACADEMY	814,855	1,413,300	-	-
205	DISTRICT ATHLETICS	217,528	233,972	171,869	159,590
209	WEST - ADMIN DEPT	90,559	83,966	50,256	43,716
219	ROOSEVELT - ADMIN DEPT	-	-	2,650,667	-
230	DENNIS - ADMIN DEPT	-	-	312,327	-
235	FAIRVIEW - ADMIN DEPT	-	-	416,435	-
280	EARLY CHILDHOOD DEPT	-	-	-	1,054,449
303	SUMMER SCHOOL - RESA	242,727	167,864	-	-
304	SUMMER SCHOOL - JUV DETENTION	11,373	11,172	-	-
305	SUMMER SCHOOL - DETENTION	45,140	36,114	-	-
316	SUMMER SCHOOL-ADMINISTRA	9,367	-	-	-
319	SUMMER SCHOOL - ROOSEVELT	232,190	165,107	27,540	-
322	SUMMER SCHOOL - BARBOUR	139,679	102,253	-	-
323	SUMMER SCHOOL - BEYER	31,487	85,510	-	-
326	SUMMER SCHOOL CARLSON	145,718	100,068	-	-

ROCKFORD PUBLIC SCHOOLS
APPROPRIATIONS SUMMARY BY LOCATION/SCHOOL
FY 2010- 2013

LOC	Location Name	FY 10 Actual	FY 11 Actual	FY12 Budget	FY 13 Budget
332	SUMMER SCHOOL - ELLIS	172,494	115,645	-	-
335	SUMMER SCHOOL-FAIRVIEW	63,114	89,374	312,327	-
359	SUMMER SCHOOL-LEWIS LEMON	95,180	-	-	-
376	SUMMER SCHOOL ROLLING GRN	196,247	146,367	-	-
380	Special Education	24,903,956	27,198,370	9,816,046	9,979,414
390	Early Childhood	1,839,369	2,315,410	109,032	1,800,179
400	Vocational Education	24,471	19,835	33,400	25,730
420	Title One	8,560,532	13,244,740	6,482,906	9,495,320
440	Bilingual	1,170,282	1,211,179	546,788	432,840
500	Superintendent's Office	868,565	1,023,496	72,142	42,660
501	Board of Education	-	-	-	29,269
530	Technology Services	1,674,967	1,848,909	500,000	749,000
531	Research & Evaluation	1,953,635	1,963,168	1,643,680	1,149,685
532	Micro-Computer Dept.	3,643,369	1,949,628	1,468,000	1,338,165
540	Purchasing	439,253	489,966	142,757	51,746
544	Print Shop	-	-	-	97,403
550	Financial Services	54,865,869	58,475,994	32,607,217	71,130,262
560	Food Services	7,886,158	8,419,754	6,816,400	6,651,123
570	Speech & Language	4,392,602	4,198,435	44,400	40,176
580	Human Resources	2,873,595	2,817,173	1,582,284	1,405,615
600	Dir Instructional Support	1,170,019	1,981,095	2,873,066	304,450
601	Legacy Charter School	1,966,637	1,860,675	2,523,704	3,119,800
602	Galapagos Charter School	713,438	1,622,031	2,071,277	2,436,431
605	Prof Development	482,639	432,932	325,039	387,616
606	CICS Charter School	-	1,966,636	7,000	3,458,300
610	Building Services	14,798,240	15,011,657	18,076,101	19,401,000
612	Security Services	986,080	142,516	1,800,000	1,800,000
615	Mailroom-Admin	80,213	42,319	54,383	50,985
620	Life Safety Construction	2,242,658	1,080,310	6,199,700	10,977,000
625	Distribution Center	686,579	567,721	135,500	150,001
635	Grant Administration	4,886	-	-	-
636	Student Records	9,092	7,747	-	-
640	Response to Intervention	-	48,238	-	-
650	Transportation	22,479,882	22,321,337	6,634,920	8,149,588
660	Health Services	3,504,957	3,555,322	91,202	81,380
680	Asst Supt Of SSS	21,840	27,410	28,000	45,431
681	Regional Office Of Ed	119,400	103,725	-	114,881
690	Library Services	616,679	628,495	83,109	80,353
693	Family Resource Center	741,683	786,567	27,108	-
700	Student Services	1,085,536	1,942,459	185,735	162,459
730	Psychologists	2,733,019	2,663,302	58,500	58,215
735	School Counselors	-	-	-	8,900
740	Social Workers	4,490,783	4,965,650	2,080,937	2,640,867
745	Legal	1,280,663	1,247,205	798,822	984,521
780	Gifted	262,160	130,902	75,185	19,048
785	Communications	664,616	478,709	207,500	200,000
786	Attenance & Truancy	1,020,137	814,995	891,793	854,527
805	Title I Innovations	241,463	225,499	350,000	350,000
900	Summer School	8,320	3,598	-	-
GRAND TOTAL		\$ 378,186,475	\$ 380,922,312	\$ 371,481,802	\$ 403,143,625

**ROCKFORD PUBLIC SCHOOLS
FULL TIME EQUIVALENT (FTE)
BY CLASSIFICATION**

Code	Description	Budget			Actual	Budget
		FY 10 FTE	FY 11 FTE	FY 12 FTE	FY 12 FTE	FY 13 FTE
1200	Certified Administration	157.18	156.61	132.13	143.00	141.50
1300	Non-Certified Administration	33.50	32.00	29.00	31.00	32.00
2500	Certified Support	303.10	315.80	281.80	302.60	314.10
2800	Certified Teacher	1,726.30	1,700.30	1,523.80	1,560.40	1,647.33
4200	Non-Certified Support	152.62	164.90	119.20	182.30	159.97
4300	Non Certified Support	-	-	12.00	-	14.00
5100	Clerical	169.00	167.00	145.00	159.50	142.00
5200	Clerical- Conf	-	-	12.00	-	15.00
6100	Bus Driver	255.64	225.76	243.36	225.76	225.76
6200	Paraprofessional	524.17	475.67	311.40	488.57	491.57
6225	Hourly Support	57.99	60.37	52.91	58.71	56.29
7100	Trades	72.00	70.00	74.25	69.00	68.00
8300	Food Service	124.37	121.17	117.95	117.21	121.15
TOTAL		3,575.87	3,489.58	3,054.79	3,338.05	3,428.66

**ROCKFORD PUBLIC SCHOOLS
BUDGETED FTE's BY FUND
MULTI YEAR**

FY10		Education	Special Education	Grants	Food Service	Ops & Maintenance	Transportation	Tort	Life/ Safety	
Pos #	Description	Fund 10	Fund 17	Fund 18	Fund 19	Fund 20	Fund 40	Fund 80	Fund 92	TOTAL
1200	Certified Administration	108.90	14.60	20.38	10.95	-		2.35	-	157.18
1300	Non-Certified 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	1,333.30	323.00	70.00	-	-	-	-	-	1,726.30
4200	Non-Certified 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		1,823.02	801.21	410.04	185.04	40.44	301.26	6.50	8.36	3,575.87

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

FY12		Education	Education	Grants	Service	Maintenance	Transportation	Tort	Safety	
Pos #	Description	Fund 10	Fund 17	Fund 18	Fund 19	Fund 20	Fund 40	Fund 80	Fund 92	TOTAL
1200	Certified Administration	90.49	13.00	16.33	10.20	-	-	2.10	-	132.13
1300	Non-Certified Administration	13.95	-	1.70	2.60	2.70	4.60	1.75	1.70	29.00
2500	Certified Support	63.60	150.95	67.25	-	-	-	-	-	281.80
2800	Certified Teacher	1,201.13	293.90	28.77	-	-	-	-	-	1,523.80
4200	Non-Certified Support	52.40	25.90	33.15	5.00	1.50	-	0.75	0.50	119.20
4300	Non-Certified Support	-	-	-	-	-	12.00	-	-	12.00
5100	Clerical	119.00	3.00	14.00	2.00	3.00	4.00	-	-	145.00
5200	Clerical- Conf	10.05	-	-	0.40	0.40	-	1.15	-	12.00

**ROCKFORD PUBLIC SCHOOLS
BUDGETED FTE's BY FUND
MULTI YEAR**

6100	Bus Driver	3.32	-	-	-	-	240.04	-	-	243.36
6200	Paraprofessional	52.00	195.65	63.75	-	-	-	-	-	311.40
6225	Hourly Support	18.80	-	-	27.84	-	6.28	-	-	52.91
7100	Trades	3.00	-	-	8.75	33.84	24.00	-	4.66	74.25
8300	Food Service	1.75	-	-	116.20	-	-	-	-	117.95
TOTAL		1,629.49	682.40	224.95	172.98	41.44	290.92	5.75	6.86	3,054.79

FY12- ACTUAL

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

FY13

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

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INFORMATION SECTION

LISTING OF SCHOOLS AND DEPARTMENTS

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	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		

LISTING OF SCHOOLS AND DEPARTMENTS

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	TECHNOLOGY SERVICES ADMIN
157	ROCKFORD HOUSING AUTH	531	RESEARCH & EVALUATION
158	ZION LUTHERAN CHURCH	532	TECHNOLOGY SERVICES
159	HEAD START STATE PRE-K	540	PURCHASING
160	CATHEDRAL BAPTIST SCHOOL	544	PRINT SHOP
161	EC ST. ELIZABETH'S CTR	550	FINANCIAL SERVICES
162	FTN OF LIFE IMP COMM ACAD	560	FOOD SERVICE
163	LYDIA URBAN ACADEMY	570	SPEECH & LANGUAGE
164	OUR LADY SACRED HEART ACD	580	HUMAN RESOURCES
165	HEAD START - HENRIETTA	600	DIR. OF INSTRUCTIONAL SUPPORT
168	YMCA - OMBUDSMAN	601	LEGACY ACADEMY OF EXCELLENCE
170	HEAD START - ORTON KEYES	602	GALOPAGOS CHARTER SCHOOL
171	HEAD START - FAIRGROUNDS	606	CICS CHARTER SCHOOL
172	HEAD START - NORTH MAIN	605	PROFESSIONAL DEVELOPMENT
174	LEADERSHIP AND LEARNING	610	BUILDING SERVICES
198	ELEM-FRESH START PROG	612	SECURITY SERVICES
199	WILSON-FRESH START PROG	615	MAILROOM
209	WEST - ADMIN DEPT	620	LIFE SAFETY CONSTRUCTION
219	ROOSEVELT - ADMIN DEPT	625	DISTRIBUTION
230	DENNIS - ADMIN DEPT	636	STUDENT RECORDS
235	FAIRVIEW - ADMIN DEPT	640	RESPONSE TO INTERVENTION
266	NELSON - ADMIN DEPT	650	TRANSPORTATION
293	RSTA - ADMIN DEPT	660	HEALTH SERVICES
296	PAID TEMPORARY PLACEMENT	670	RESEARCH, FED PROGRAMS & GRANTS
297	EXTENDED ABSENCE PI DAYS	675	ASST SUPT OF SCHOOLS
298	LEAVE PERSONNEL	680	ASST SUPT OF STUDENT SUPPORT
299	SURPLUS PERSONNEL	681	REGIONAL OFFICE OF EDUCATION
303	SUMMER SCHOOL - RESA	690	LIBRARY SERVICES
304	SUMMER SCHOOL-JUV DETENTI	693	FAMILY RESOURCE CENTER
305	SUMMER SCHOOL - DETENTION	700	STUDENT SERVICES
316	SUMMER SCHOOL-ADMINISTRA	730	PSYCHOLOGISTS
319	SUMMER SCHOOL - ROOSEVELT	740	SOCIAL WORKERS
322	SUMMER SCHOOL - BARBOUR	745	LEGAL
323	SUMMER SCHOOL BEYER	780	GIFTED
325	SS COL HARRISON PARK	785	COMMUNICATION SERVICES
		786	ATTENDANCE & TRUANCY

**ROCKFORD PUBLIC SCHOOLS
MULTI YEAR ENROLLMENT BY SCHOOL**

LOC	School	FY12				
		Enr 10	Enr 11	Enr 12	3/19/2012	Enr 13- Est.
22	Barbour	575	582	635	626	577
23	Beyer	256	236	216	229	222
24	Bloom	442	456	445	445	399
25	Brookview	496	473	475	473	437
26	*Carlson	423	403	418	432	342
29	Cherry Valley (White Swan)	238	230	230	229	229
28	Conklin	421	397	393	389	375
30	*Dennis (Pre-K Center)	342	342	-	-	-
32	Ellis	614	605	606	589	417
35	*Fairview (Pre-K Center)	615	880	798	680	-
38	Froberg (New Milford)	395	413	415	420	397
40	Gregory	317	312	326	331	305
46	Haskell	283	338	267	254	232
50	*Hillman	554	542	488	523	395
52	Jackson	286	293	-	-	-
53	Johnson	365	365	376	385	392
54	King	266	256	267	273	249
55	Kishwaukee	380	384	344	362	341
58	Lathrop	395	370	383	381	413
59	*Lewis Lemon	322	281	363	386	312
60	Marsh	597	584	523	538	477
61	McIntosh	348	321	407	426	327
64	Montessori	347	333	292	334	308
65	Nashold (Riverdahl)	385	395	408	409	406
66	Nelson	493	484	491	504	501
67	New Milford (Froberg)	213	219	-	-	-
73	*Riverdahl (Nashold)	598	580	535	574	402
76	*Rolling Green	550	510	604	651	443
81	Spring Creek	532	514	479	472	440
78	Stiles	222	212	-	-	-
80	Summerdale (Elementary)	260	239	-	-	-
80	*Summerdale (Pre-K Center)	-	-	402	706	-
82	Thompson	332	327	317	327	301
87	Walker	442	415	441	448	415
86	Washington	776	788	803	797	395
88	Welsh	377	369	329	336	296
89	*West View	365	353	360	388	291
91	Whitehead	344	355	344	354	333
92	*White Swan (Cherry V)	313	303	270	325	187
125	Harrison Park 125	119	-	-	-	-
19	Roosevelt Seek	77	75	-	-	-
159	Headstart 159	71	-	-	-	-
155	Trinity 155	71	-	-	-	-
70	Page Park	27	30	105	109	-
7	Eisenhower	959	1,040	958	969	963
8	Flinn	851	896	981	1,010	1,021
6	Kennedy	765	727	714	724	725

**ROCKFORD PUBLIC SCHOOLS
MULTI YEAR ENROLLMENT BY SCHOOL**

LOC	School	Enr 10	Enr 11	Enr 12	FY12	
					3/19/2012	Enr 13- Est.
2	Lincoln	711	751	705	719	653
3	RESA	1,264	1,223	1,137	1,114	1,124
9	West	656	631	661	691	990
5	Wilson -Aspire	38	31	25	40	25
	Washington/Montessori	-	-	-	-	355
10	Auburn	1,401	1,408	1,767	1,720	1,777
14	Auburn FC	535	502	-	-	-
11	East	1,483	1,444	1,507	1,484	1,621
13	Guilford	2,001	2,064	1,948	1,838	1,892
18	Jefferson	1,880	1,824	1,750	1,651	1,770
12	ACE	79	98	-	-	-
19	Roosevelt	594	556	477	530	525
174	Leadership & Learning Academy	26	-	-	-	-
	Rockford Opportunities Prg	5	-	-	-	-
Total Enrollment by Year		29,092	28,759	27,185	27,486	24,997

* Enrollment includes Pre-K

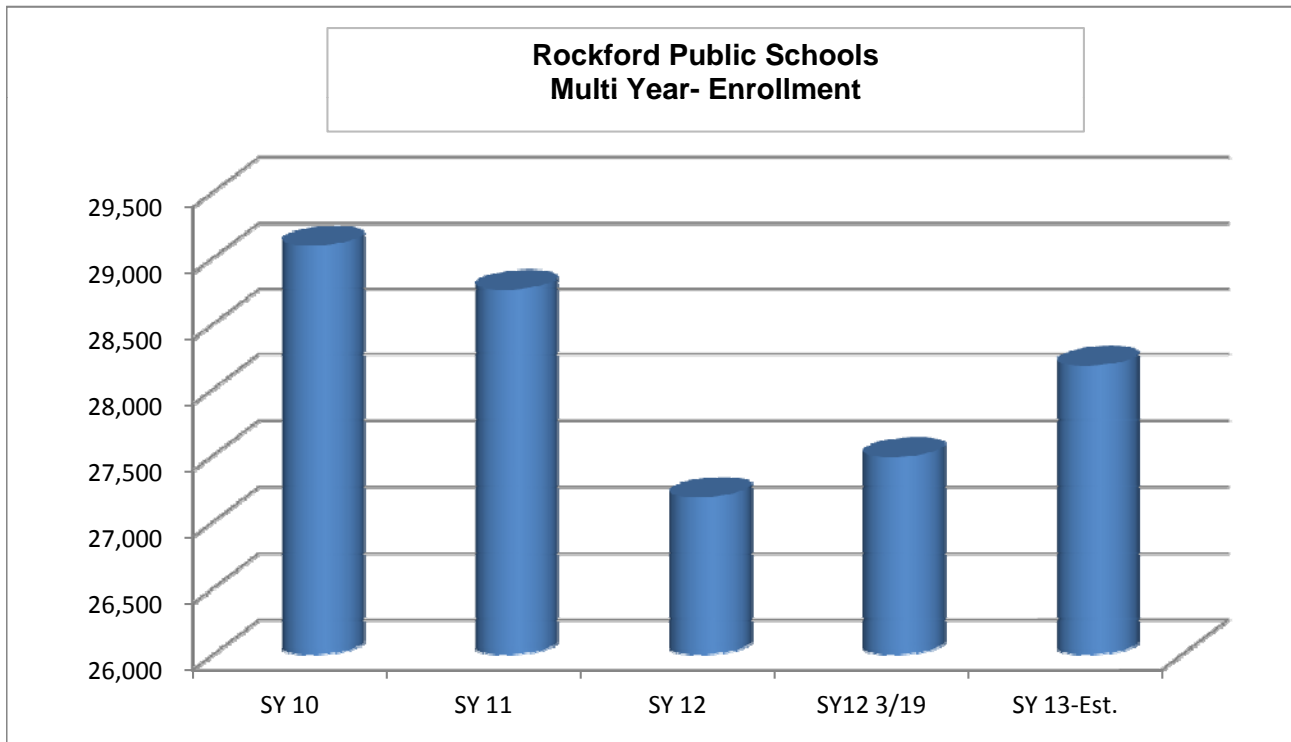
**FY13 Kindergarten only 2/3rd enrolled included above

498 Additional Expected

**FY13 Projections do not include Pre-K

2,678 Estimate

	Actual	
SY 10	SY 11	SY 12
29,092	28,759	27,185
		Actual
		SY12 3/19
		27,486
		SY 13-Est.
		28,173



Rockford Public School District No. 205

Principal Employers Current Year and Ten Years Ago

Employer	2011		2001	
	Number of Employees (1)	Rank	Number of Employees (1)	Rank
Rockford School District	3,730	1	4,105	1
Rockford Health System	3,003	2	2,800	2
Swedish American Health System	2,988	3	2,600	4
Wal-Mart Stores	2,750	4		
Rockford Memorial Hospital	2,700	5		
OSF St Anthony Medical Center	2,303	6	1,800	8
Hamilton Sundstrand	2,200	7	2,700	3
Winnebago County	1,731	8		
Daimler Chrysler	1,700	9	1,950	7
United Parcel Service	1,600	10	2,000	6
Textron			2,200	5
Woodward			1,110	10
City of Rockford			1,220	9
Rockford Park District				
ARA Services			2,440	
Ingersoll Milling Machine Co.			1,870	
Camcar Textron, Inc	-		1,600	
	24,705		28,395	
Total Employment	67,868		65,168	

Source: 2011/Rockford Area Economic Development Council: 2001/City of Rockford Comprehensive Annual Financial Report

Rockford Public School District No. 205

Demographic and Economic Statistics Last Ten Calendar Years

Calendar Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	
				Winnebago County	Boone County
2011	157,280	3,111,155,680	\$ 23,956	11.5	11.9
2010	157,280	3,111,155,680	23,956	14.6	14.9
2009	150,115	2,969,424,815	19,781	14.8	15.2
2008	150,115	2,969,424,815	19,781	10.1	15
2007	150,115	2,969,424,815	19,781	7	8.6
2006	150,115	2,969,424,815	19,781	6.4	6.4
2005	150,115	2,969,424,815	19,781	7.5	8
2004	150,115	2,969,424,815	19,781	8.6	11.3
2003	150,115	2,969,424,815	19,781	8.6	6.7
2003	150,115	2,969,424,815	19,781	7.9	8.2
2002	150,115	2,969,424,815	19,781	3	7.4
2001	150,115	2,969,424,815	19,781		

Note: Population and personal income information based on most recent census data.

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

Rockford Public School District No. 205

Principal Property Tax Payers
Current Year and Ten Years Ago

Taxpayer	June 30, 2011			June 30, 2002		
	Equalized Assessed Valuation 2010	Percentage of Equalized Valuation	Rank	Equalized Assessed Valuation 2001	Percentage of Equalized Valuation	Rank
CBL/Cherry Vale LLC	\$ 16,336,527	0.60	1	\$ 13,178,560	0.63	1
Lowes Home Centers, Inc	15,682,461	0.57	2	-	-	
Greater Rockford Airport Authority	12,508,009	0.46	4	13,584,688	0.65	2
Forest Plaza, LLC	8,550,595	0.31	3	-	-	
MB Rockford State LLC	4,678,630	0.17	5	-	-	
Edward Rose Associates INC	4,626,973	0.17	6	3,676,715	0.18	9
WPH Rockford LLC	4,342,156	0.16	7	-	-	
Hamilton Sundstrand	3,995,803	0.15	8	5,997,376	0.29	4
Rock River Valley Ind Park	3,933,688	0.14	9	6,134,734	0.29	3
Wesley Willows	3,670,144	0.13	10	-	-	
Swedish American Hospital	-	-		-	-	
Market Shopping Center LLC	-	-		4,015,331	0.19	7
Puri Sunil	-	-		3,796,385	0.18	8
Petry Family Trust	-	-		-	-	
Simon Property Group	-	-		4,125,378	0.20	6
Menard, Inc	-	-		-	-	
Commonwealth Edison	-	-		4,189,688	0.20	5
Metro Center	-	-		3,620,710	0.17	10
TOTAL	<u>\$ 78,324,986</u>	<u>2.86</u>		<u>\$ 62,319,565</u>	<u>2.99</u>	
EAV	\$ 2,738,980,854			2,084,223,465		

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

Rockford Public School District No. 205

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

Tax Levy Year	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Railroad Property	Total Taxable Equalized Assessed Valuation	Total Direct Tax Rate	Estimated Actual Taxable Value
2011	\$ 1,858,864,247	\$ 531,650,353	\$ 180,493,067	\$ 14,856,472	\$ 3,364,520	2,589,228,659	6.560	\$ 7,767,685,977
2010	1,960,896,951	569,104,813	190,827,403	14,812,396	3,339,291	2,738,980,854	6.015	8,216,942,562
2009	2,031,864,602	588,665,267	196,715,830	14,087,236	2,832,420	2,834,165,355	5.576	8,502,496,065
2008	2,037,701,784	597,626,014	197,070,905	13,083,456	2,764,560	2,848,246,719	5.452	8,544,740,157
2007	1,964,272,936	577,395,084	195,641,402	12,625,025	2,104,316	2,752,038,763	5.338	8,256,116,289
2006	1,831,485,537	560,758,194	196,753,476	11,808,889	1,724,296	2,602,530,392	5.413	7,807,591,176
2005	1,708,574,804	535,318,248	192,315,003	12,097,588	1,512,176	2,449,817,819	5.511	7,349,453,457
2004	1,580,979,075	508,337,163	194,027,835	12,005,628	1,513,123	2,296,862,824	5.531	6,890,588,472
2003	1,558,022,946	488,070,532	199,334,055	11,971,613	1,376,505	2,258,775,651	5.518	6,776,326,953
2002	1,461,174,882	481,960,838	202,227,942	13,026,412	1,390,187	2,159,780,261	5.527	6,479,340,783

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

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

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

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