



SD-IL-0001-0009

ROCKFORD PUBLIC SCHOOLS
Fiscal Year 1998/1999 Budget

Respectfully submitted:

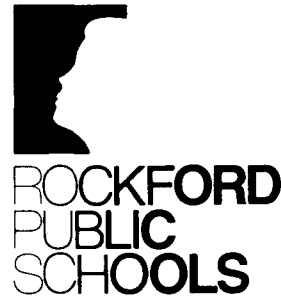
Dr. Ronald Epps, Superintendent
Dr. Ellen Bueschel, Associate Superintendent of Management
Services
Tom Hoffman, General Director of Finance

August 11, 1998

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I. LETTER OF TRANSMITTAL



August 11, 1998

Administration Building
201 South Madison Street
Rockford, Illinois 61104-2092
815/966-3000

Members of the Board and
Citizens of Rockford School District #205

Dear Members of the Rockford School Community:

We hereby submit the 1998/1999 Budget for the Rockford School District. The budget is the summation, expressed in monetary terms, of the decisions made previously affecting the delivery of educational programs to the children of Rockford. Among these are the staffing plan, impact of negotiated agreements with collective bargaining unions, requested and mandated program changes, and proposed means of financing the services and programs for the 1998/1999 year. The budget, as the end product of these decisions, reflects, in one document, the projected costs of implementing those decisions and the continuation of programs and services as required by the Board or state and federal governments.

The presentation of the budget is in the form required by the Illinois State Board of Education and is organized around the concept of 'funds'. A fund is a separate legal and accounting entity created to separate sources of funding and corresponding expenditures into categories for which the sources of funding are required to be used. The use of 'funds' is designed to enhance and focus decision making around our primary organizational mission.

Mission Statement

The mission of the Rockford Public Schools, as an educational system committed to excellence, is to serve the community by equipping all of its diverse students with the tools necessary to:

- Compete in a global marketplace,
- Succeed in future educational pursuits, and
- Contribute to society;

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

Budget Development Parameters and Assumptions

In developing the budget certain parameters and assumptions were made. The key parameters and assumptions are:

- No significant change from 1997/98 in the number of students.
- Growth in Equalized Assessed Valuation by 5.0%, of which 40% is new property.
- All funds with statutory or referendum limits will be at their maximum.
- Grant revenues will remain approximately the same as 1997/98.
- Interest earned on investments will be at a rate of 5.5%.
- A decrease in General State Aid due to a correction in the ADA count for FY 97 resulting in a reduced allocation to be received in FY 99.
- Receipt of new Block Grant from the state in the amount of \$750,000.
- Issuance in December of Tax Anticipation Warrants.
- Increase in total teacher salaries by 3% (2% salary adjustment and 1% longevity increase).
- Increase in all other salaries by 3%.
- One percent vacancy included in Fund 10.
- All expenses are critically evaluated before any commitment.
- The budget is a planning document, and is not the authorization to make an expenditure.
- The Gifted, Bilingual, and Adult Education Grants, previously in fund 10, have been included in the fund 18 budget.

Major Initiatives

The following provides a brief outline of the challenges and priorities for 1998/99:

- Implementing the directives of the Comprehensive Remedial Order which include, among others, controlled choice and completion of construction on two new elementary schools, and continued construction on new middle school.
- Improvements in student achievement.

- Progress towards meeting the financial goals detailed in the plan submitted to the Board on December 17, 1996.
- Increased focus on client satisfaction.

Financial Summary

The 1998/1999 budget for all funds anticipates revenues of \$226,717.1 and expenditures of \$260,680.6. A tabular summary of the groups of funds is as follows:

	Operating Funds	Trust, Agency, and Other Funds
Revenues	\$211,932.8	\$14,784.3
Expenditures	<u>\$216,550.3</u>	<u>\$44,130.3</u>
Excess (Deficit)	(4,617.5)	(29,346.0)

(note: the above figures are represented in thousands)

Future Prospects

The 1998/99 year presents special challenges for the District. Successfully meeting these challenges is critical. The ability to meet and succeed rests with the commitment of the Board, Staff and the community. We are confident that these challenges will be met as we work in an atmosphere of collaboration and confidence that we are making the right choices for the children of Rockford.

Respectfully submitted,

Dr. Ronald Epps
Superintendent

Dr. Ellen Bueschel
Associate Superintendent of
Management Services

Tom Hoffman
General Director of Finance

II. 1998/1999 BUDGETED REVENUES AND EXPENDITURES BY FUND

ROCKFORD PUBLIC SCHOOLS
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
FY 1998-1999 PROPOSED BUDGET

(Amounts in thousands of \$)

	EDUCATION FUND (10)	GRANT FUND (18)	FOOD SERVICE (19)	TORT IMMUNITY (11)	COURT TORT (12)	COPS TORT (35)	COPS LEASE (25)	OPER & MAINT. (2X)	TRANSP. (40)	IMRF/FICA (5X)	DEBT SERVICE (30, 34)	LIFE SAFETY (92)	WKG CASH (70)	CONSTR. (6X)	TOTAL
REVENUES															
LOCAL															
PROPERTY TAXES	\$59,868.5	\$0.0	\$0.0	\$10,205.4	\$21,575.5	\$3,238.3	\$947.0	\$9,473.0	\$3,831.3	\$4,359.4	\$7,428.5	\$947.0	\$947.0	\$0.0	\$122,820.9
CORPORATE TAXES	\$10,282.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4,488.0	\$0.0	\$900.0	\$0.0	\$0.0	\$0.0	\$0.0	\$15,670.0
FOOD SERVICE SALES	\$0.0	\$0.0	\$2,334.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,334.7
OTHER	\$3,931.0	\$0.0	\$60.0	\$7.2	\$60.0	\$0.0	\$0.0	\$451.0	\$10.5	\$50.0	\$100.0	\$75.0	\$1.5	\$1,100.0	\$5,846.2
TOTAL LOCAL	\$74,081.5	\$0.0	\$2,394.7	\$10,212.6	\$21,635.5	\$3,238.3	\$947.0	\$14,412.0	\$3,841.8	\$5,309.4	\$7,528.5	\$1,022.0	\$948.5	\$1,100.0	\$146,671.8
STATE															
GENERAL STATE AID	\$30,986.5		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$30,986.5
BLOCK GRANT	\$750.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$750.0
GRANTS	\$14,784.4	\$8,882.9	\$224.0	\$0.0	\$850.0	\$0.0	\$0.0	\$0.0	\$6,300.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$31,041.3
TOTAL STATE	\$46,520.9	\$8,882.9	\$224.0	\$0.0	\$850.0	\$0.0	\$0.0	\$0.0	\$6,300.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$62,777.8
FEDERAL															
GRANTS	\$3,055.0	\$10,362.5	\$3,850.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$17,267.5
OTHER	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
TOTAL FEDERAL	\$3,055.0	\$10,362.5	\$3,850.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$17,267.5
TOTAL REVENUES	\$123,657.4	\$19,245.4	\$6,468.7	\$10,212.6	\$22,485.5	\$3,238.3	\$947.0	\$14,412.0	\$10,141.8	\$5,309.4	\$7,528.5	\$1,022.0	\$948.5	\$1,100.0	\$226,717.1
EXPENDITURES															
SALARIES	\$92,120.4	\$10,765.2	\$2,352.5	\$703.0	\$14,653.3	\$0.0	\$0.0	\$7,073.9	\$4,962.6	\$0.0	\$0.0	\$384.6	\$0.0	\$0.0	\$133,015.5
EMPLOYEE BENEFITS	\$30,346.5	\$3,715.5	\$260.0	\$156.0	\$3,981.8	\$0.0	\$0.0	\$1,085.4	\$1,076.1	\$5,300.0	\$0.0	\$44.5	\$0.0	\$0.0	\$45,965.8
PURCHASED SERVICES	\$3,921.5	\$2,901.3	\$707.2	\$5,157.0	\$2,216.6	\$0.0	\$0.0	\$1,092.5	\$1,746.7	\$0.0	\$0.0	\$8.8	\$0.0	\$397.2	\$18,148.8
SUPPLIES & MATERIALS	\$3,182.4	\$1,027.9	\$2,652.4	\$2.0	\$938.8	\$0.0	\$0.0	\$3,161.2	\$1,022.0	\$0.0	\$0.0	\$51.0	\$0.0	\$0.0	\$12,037.7
CAPITAL OUTLAY	\$1,488.3	\$835.5	\$310.0	\$0.0	\$321.7	\$0.0	\$0.0	\$1,009.0	\$800.5	\$0.0	\$0.0	\$1,505.0	\$0.0	\$30,313.2	\$36,583.2
OTHER	\$2,511.0	\$0.0	\$13.0	\$0.0	\$313.3	\$3,961.2	\$527.9	\$138.4	\$0.0	\$0.0	\$7,224.6	\$240.2	\$0.0	\$0.0	\$14,929.6
TOTAL EXPENDITURES	\$133,570.1	\$19,245.4	\$6,295.1	\$6,018.0	\$22,425.5	\$3,961.2	\$0.0	\$13,949.9	\$9,746.3	\$5,300.0	\$7,224.6	\$2,234.1	\$0.0	\$30,710.4	\$260,680.6
EXCESS (DEFICIENCY)	(\$9,912.7)	\$0.0	\$173.6	\$4,194.6	\$60.0	(\$722.9)	\$947.0	\$462.1	\$395.5	\$9.4	\$303.9	(\$1,212.1)	\$948.5	(\$29,610.4)	(\$33,963.5)
OTHER FINANCING SOURCES	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$947.0	(\$947.0)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
CHANGE IN FUND BALANCE	(\$9,912.7)	\$0.0	\$173.6	\$4,194.6	\$60.0	\$224.1	\$0.0	\$462.1	\$395.5	\$9.4	\$303.9	(\$1,212.1)	\$948.5	(\$29,610.4)	(\$33,963.5)
BEGINNING FUND BALANCE	(\$21,360.7)	\$209.7	\$1,248.7	(\$6,980.0)	(\$3,392.2)	\$1,197.6	\$84.7	(\$3,137.3)	\$7,712.6	\$1,914.2	\$2,437.3	\$1,984.8	\$40,672.2	\$37,238.6	\$59,830.2
ENDING FUND BALANCE	(\$31,273.4)	\$209.7	\$1,422.3	(\$2,785.4)	(\$3,332.2)	\$1,421.7	\$84.7	(\$2,675.2)	\$8,108.1	\$1,923.6	\$2,741.2	\$772.7	\$41,620.7	\$7,628.2	\$25,866.7

5,133
8,46
180
260
36
224
4

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
FY1995 - FY1999

CONSOLIDATED DISTRICT #205								
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL	FY99 BUDGET	FY99 vs FY98. AMOUNT	%
	(Unaudited)							
REVENUES								
LOCAL								
PROPERTY TAXES	\$87,206.1	\$79,624.5	\$105,087.8	\$117,997.7	\$118,097.6	\$122,820.9	\$17,733.1	22.3%
CORPORATE TAXES	\$12,768.2	\$13,564.9	\$14,685.6	\$14,970.0	\$15,395.6	\$15,670.0	\$984.4	7.3%
FOOD SERVICE SALES	\$1,521.7	\$1,480.2	\$1,457.6	\$1,536.0	\$1,473.7	\$2,334.7	\$877.1	59.3%
OTHER	\$5,515.5	\$5,751.4	\$5,880.5	\$6,293.0	\$7,820.7	\$5,846.2	(\$34.3)	-0.6%
TOTAL LOCAL	<u>107,011.5</u>	<u>100,421.0</u>	<u>127,111.5</u>	<u>140,796.7</u>	<u>142,787.6</u>	<u>146,671.8</u>	<u>19,560.3</u>	<u>19.5%</u>
STATE								
GENERAL STATE AID	\$35,022.1	\$33,174.4	\$33,155.2	\$33,140.0	\$34,490.1	\$30,986.5	(\$2,168.7)	-6.5%
BLOCK GRANT	\$0.0	\$0.0	\$0.0	\$715.0	\$794.2	\$750.0	\$750.0	ERR
GRANTS	\$17,502.3	\$17,962.4	\$27,614.5	\$25,604.3	\$28,362.3	\$31,041.3	\$3,426.8	19.1%
TOTAL STATE	<u>52,524.4</u>	<u>51,136.8</u>	<u>60,769.7</u>	<u>59,459.3</u>	<u>63,646.6</u>	<u>62,777.8</u>	<u>2,008.1</u>	<u>3.9%</u>
FEDERAL								
GRANTS	\$9,475.9	\$10,497.8	\$12,504.4	\$14,266.3	\$14,466.5	\$17,267.5	\$4,763.1	45.4%
OTHER	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	ERR
TOTAL FEDERAL	<u>9,475.9</u>	<u>10,497.8</u>	<u>12,504.4</u>	<u>14,266.3</u>	<u>14,466.5</u>	<u>17,267.5</u>	<u>4,763.1</u>	<u>45.4%</u>
TOTAL REVENUES	<u>169,011.8</u>	<u>162,055.6</u>	<u>200,385.6</u>	<u>214,522.3</u>	<u>220,900.7</u>	<u>226,717.1</u>	<u>26,331.5</u>	<u>16.2%</u>
EXPENDITURES								
SALARIES	\$108,174.0	\$104,526.7	\$122,010.6	\$129,232.0	\$123,770.7	\$133,015.5	\$11,004.9	10.5%
EMPLOYEE BENEFITS	\$29,808.6	\$28,786.2	\$40,251.1	\$41,466.6	\$42,116.2	\$45,965.8	\$5,714.7	19.9%
PURCHASED SERVICES	\$13,745.5	\$12,369.3	\$14,079.5	\$23,622.1	\$20,458.6	\$18,148.8	\$4,069.3	32.9%
SUPPLIES & MATERIALS	\$7,857.6	\$8,452.7	\$10,535.1	\$12,593.2	\$10,782.0	\$12,037.7	\$1,502.6	14.3%
CAPITAL OUTLAY	\$6,377.5	\$5,956.5	\$6,861.6	\$39,174.4	\$21,118.9	\$36,583.2	\$29,721.6	433.2%
OTHER	\$10,905.9	\$11,325.5	\$11,239.5	\$17,653.5	\$15,398.1	\$14,929.6	\$3,690.1	32.6%
TOTAL EXPENDITURES	<u>176,869.1</u>	<u>171,416.9</u>	<u>204,977.4</u>	<u>263,741.8</u>	<u>233,644.5</u>	<u>260,680.6</u>	<u>55,703.2</u>	<u>32.5%</u>
EXCESS (DEFICIENCY)	<u>(7,857.3)</u>	<u>(9,361.3)</u>	<u>(4,591.8)</u>	<u>(49,219.5)</u>	<u>(12,743.8)</u>	<u>(33,963.5)</u>	<u>(29,371.7)</u>	<u>313.8%</u>
OTHER FINANCING SOURCES/(USES)	<u>\$12,229.1</u>	<u>\$2,932.6</u>	<u>\$46,754.3</u>	<u>\$1,400.0</u>	<u>\$1,165.2</u>	<u>\$0.0</u>	<u>\$3,821.7</u>	
CHANGE IN FUND BALANCE	<u>4,371.8</u>	<u>(6,428.7)</u>	<u>42,162.5</u>	<u>(47,819.5)</u>	<u>(11,578.6)</u>	<u>(33,963.5)</u>	<u>14,450.0</u>	
BEGINNING FUND BALANCE	<u>\$31,198.7</u>	<u>\$39,170.8</u>	<u>\$29,246.3</u>	<u>\$71,408.8</u>	<u>\$71,408.8</u>	<u>\$59,830.2</u>		
ENDING FUND BALANCE	<u><u>35,570.5</u></u>	<u><u>32,742.1</u></u>	<u><u>71,408.8</u></u>	<u><u>23,589.3</u></u>	<u><u>59,830.2</u></u>	<u><u>25,866.7</u></u>		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

EDUCATION (Fund 10)								
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL (Unaudited)	FY99 BUDGET	FY99 vs FY98 Act. AMOUNT	%
REVENUES								
LOCAL								
PROPERTY TAXES	\$48,937.5	\$51,840.8	\$54,016.9	\$57,047.3	\$56,549.3	\$59,868.5	\$3,319.2	5.8%
CORPORATE TAXES	8,047.8	8,751.3	9,695.4	9,838.5	10,136.4	10,282.0	\$145.6	1.5%
FOOD SERVICE SALES	0.0	0.0	0.0				\$0.0	ERR
OTHER	3,572.3	4,233.6	4,019.8	3,942.2	3,152.5	3,931.0	\$778.5	19.7%
TOTAL LOCAL	60,557.6	64,825.7	67,732.1	70,828.0	69,838.2	74,081.5	4,243.3	6.0%
STATE								
GENERAL STATE AID	35,022.1	33,174.4	33,155.2	33,140.0	34,490.1	30,986.5	(\$3,503.6)	-10.6%
BLOCK GRANT	0.0	0.0	0.0	715.0	794.2	750.0	(\$44.2)	-6.2%
GRANTS	6,637.9	7,039.3	14,807.6	12,755.1	14,078.2	14,784.4	\$706.2	5.5%
TOTAL STATE	41,660.0	40,213.7	47,962.8	46,610.1	49,362.5	46,520.9	(2,841.6)	-6.1%
FEDERAL								
GRANTS	229.4	1,130.8	2,133.9	1,820.4	3,444.1	3,055.0	(\$389.1)	-21.4%
OTHER							\$0.0	ERR
TOTAL FEDERAL	229.4	1,130.8	2,133.9	1,820.4	3,444.1	3,055.0	(389.1)	-21.4%
TOTAL REVENUES	102,447.0	106,170.2	117,828.8	119,258.5	122,644.8	123,657.4	1,012.6	0.8%
EXPENDITURES								
SALARIES	80,259.7	84,010.7	88,232.3	91,072.3	88,359.5	92,120.4	\$3,760.9	4.1%
EMPLOYEE BENEFITS	19,451.7	19,753.4	27,430.4	27,106.4	29,090.5	30,346.5	\$1,256.0	4.6%
PURCHASED SERVICES	2,058.9	1,943.5	2,507.8	2,670.7	3,262.2	3,921.5	\$659.3	24.7%
SUPPLIES & MATERIALS	1,211.8	1,863.7	1,935.6	3,332.5	2,156.9	3,182.4	\$1,025.5	30.8%
CAPITAL OUTLAY	691.2	950.4	1,262.2	1,528.6	1,532.0	1,488.3	(\$43.7)	-2.9%
OTHER	1,496.2	2,129.8	2,673.4	3,335.3	2,999.2	2,511.0	(\$488.2)	-14.6%
TOTAL EXPENDITURES	105,169.5	110,651.5	124,041.7	129,045.8	127,400.3	133,570.1	6,169.8	4.8%
EXCESS (DEFICIENCY)	(2,722.5)	(4,481.3)	(6,212.9)	(9,787.3)	(4,755.5)	(9,912.7)	(5,157.2)	52.7%
OTHER FINANCING SOURCES/(USES)	0.0	223.3	0.0	0.0	122.6		(\$122.6)	
CHANGE IN FUND BALANCE	(2,722.5)	(4,258.0)	(6,212.9)	(9,787.3)	(4,632.9)	(9,912.7)	(5,279.8)	
BEGINNING FUND BALANCE	(3,534.2)	(6,256.7)	(10,514.9)	(16,727.8)	(16,727.8)	(21,360.7)		
ENDING FUND BALANCE	(6,256.7)	(10,514.9)	(16,727.8)	(26,515.1)	(21,360.7)	(31,273.4)		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

		GRANTS (Fund 18)						
		<u>FY95</u>	<u>FY96</u>	<u>FY97</u>	<u>FY98</u>	<u>FY98</u>	<u>FY99</u>	<u>FY99 vs FY98 Act..</u>
					<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMOUNT</u>
						(Unaudited)		<u>%</u>
REVENUES								
LOCAL								
PROPERTY TAXES		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	ERR
CORPORATE TAXES		0.0	0.0	0.0	0.0	0.0	0.0	ERR
FOOD SERVICE SALES		0.0	0.0	0.0	0.0	0.0	0.0	ERR
OTHER		341.7	145.3	(39.2)	0.0	0.0	0.0	0.0%
TOTAL LOCAL		341.7	145.3	(39.2)	0.0	0.0	0.0	0.0%
STATE								
GENERAL STATE AID		0.0					\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS		4,110.0	4,499.8	5,664.4	5,572.6	6,608.9	8,882.9	50.5%
TOTAL STATE		4,110.0	4,499.8	5,664.4	5,572.6	6,608.9	8,882.9	50.5%
FEDERAL								
GRANTS		6,271.4	6,383.6	6,575.7	8,824.9	7,603.3	10,362.5	43.2%
OTHER							\$0.0	ERR
TOTAL FEDERAL		6,271.4	6,383.6	6,575.7	8,824.9	7,603.3	10,362.5	43.2%
TOTAL REVENUES		10,723.1	11,028.7	12,200.9	14,397.5	14,212.2	19,245.4	45.6%
EXPENDITURES								
SALARIES		6,728.8	6,850.4	7,110.4	8,268.3	7,343.1	10,765.2	16.9%
EMPLOYEE BENEFITS		1,836.9	1,756.7	2,269.4	2,469.6	1,953.6	3,715.5	11.4%
PURCHASED SERVICES		1,482.8	1,683.4	1,854.6	2,228.4	2,319.2	2,901.3	22.2%
SUPPLIES & MATERIALS		324.6	668.9	787.8	789.5	1,192.2	1,027.9	0.3%
CAPITAL OUTLAY		31.3	210.6	271.4	641.7	872.5	835.5	175.8%
OTHER		31.0	0.0	3.6	0.0	1.0	0.0	ERR
TOTAL EXPENDITURES		10,435.4	11,170.0	12,297.2	14,397.5	13,681.6	19,245.4	18.8%
EXCESS (DEFICIENCY)		287.7	(141.3)	(96.3)	(0.0)	530.6	0.0	-2075.7%
OTHER FINANCING SOURCES/(USES)							0.0	
CHANGE IN FUND BALANCE		287.7	(141.3)	(96.3)	(0.0)	530.6	0.0	2,932.9
BEGINNING FUND BALANCE		(371.0)	(83.3)	(224.6)	(320.9)	(320.9)	209.7	
ENDING FUND BALANCE		(83.3)	(224.6)	(320.9)	(320.9)	209.7	209.7	

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

FOOD SERVICE (Fund 19)								
	FY95	FY96	FY97	FY98	FY98	FY99	FY99 vs FY98.Act.	
				BUDGET	ACTUAL	BUDGET	AMOUNT	%
				(Unaudited)				
REVENUES								
LOCAL								
PROPERTY TAXES								ERR
CORPORATE TAXES								ERR
FOOD SERVICE SALES	1,521.7	1,480.2	1,457.6	1,536.0	1,473.7	2,334.7	\$861.0	58.4%
OTHER	0.0	0.0	67.4	37.0	59.3	60.0	\$0.7	1.2%
TOTAL LOCAL	1,521.7	1,480.2	1,525.0	1,573.0	1,533.0	2,394.7	861.7	56.2%
STATE								
GENERAL STATE AID								
BLOCK GRANT								
GRANTS	146.4	198.5	225.3	233.0	241.0	224.0	(\$17.0)	-7.1%
TOTAL STATE	146.4	198.5	225.3	233.0	241.0	224.0	\$17.0	7.1%
FEDERAL								
GRANTS	2,656.1	2,939.7	3,325.3	3,621.0	3,419.1	3,850.0	\$430.9	12.6%
OTHER								
TOTAL FEDERAL	2,656.1	2,939.7	3,325.3	3,621.0	3,419.1	3,850.0	430.9	12.6%
TOTAL REVENUES	4,324.2	4,618.4	5,075.6	5,427.0	5,193.1	6,468.7	\$1,275.6	24.6%
EXPENDITURES								
SALARIES	1,798.2	1,661.3	1,765.2	2,002.4	1,901.4	2,352.5	\$451.1	23.7%
EMPLOYEE BENEFITS	241.9	216.3	211.4	260.0	232.6	260.0	\$27.4	11.8%
PURCHASED SERVICES	165.0	526.3	561.3	623.5	577.8	707.2	\$129.4	22.4%
SUPPLIES & MATERIALS	1,649.8	1,768.2	2,361.1	2,393.3	2,082.0	2,652.4	\$570.4	27.4%
CAPITAL OUTLAY	90.0	115.4	157.5	283.5	236.5	310.0	\$73.5	31.1%
OTHER	6.5	10.9	9.2	10.5	12.9	13.0	\$0.1	0.8%
TOTAL EXPENDITURES	3,951.4	4,298.4	5,065.7	5,573.2	5,043.2	6,295.1	1,251.9	24.8%
EXCESS (DEFICIENCY)	372.8	320.0	9.9	(146.2)	149.9	173.6	23.7	15.8%
OTHER FINANCING SOURCES/(USES)								
CHANGE IN FUND BALANCE	372.8	320.0	9.9	(146.2)	149.9	173.6	23.7	0.2
BEGINNING FUND BALANCE	396.1	768.9	1,088.9	1,098.8	1,098.8	1,248.7		
ENDING FUND BALANCE	768.9	1,088.9	1,098.8	952.6	1,248.7	1,422.3		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

TORT IMMUNITY (Fund 11)								
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL	FY99 BUDGET	FY99 vs FY98.Act. AMOUNT	%
REVENUES	(Unaudited)							
LOCAL								
PROPERTY TAXES	\$3,460.8	\$4,449.0	\$5,457.5	\$7,156.2	\$8,633.0	\$10,205.4	\$1,572.4	ERR
CORPORATE TAXES	\$0.0	\$0.0	\$0.0	0.0				ERR
FOOD SERVICE SALES								ERR
OTHER	84.5	0.0	7.2	7.2	16.7	7.2	(\$9.5)	0.0%
TOTAL LOCAL	<u>3,545.3</u>	<u>4,449.0</u>	<u>5,464.7</u>	<u>7,163.4</u>	<u>8,649.7</u>	<u>10,212.6</u>	<u>1,562.9</u>	ERR
STATE								
GENERAL STATE AID							\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS							\$0.0	ERR
TOTAL STATE	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	ERR
FEDERAL								
GRANTS							\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL FEDERAL	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	ERR
TOTAL REVENUES	<u>3,545.3</u>	<u>4,449.0</u>	<u>5,464.7</u>	<u>7,163.4</u>	<u>8,649.7</u>	<u>10,212.6</u>	<u>1,562.9</u>	ERR
EXPENDITURES								
SALARIES	57.1	804.8	833.3	845.6	840.3	\$703.0	(\$137.3)	ERR
EMPLOYEE BENEFITS	7.4	104.3	84.9	149.3	100.5	\$156.0	\$55.5	ERR
PURCHASED SERVICES	2,689.7	5,737.7	3,554.4	5,248.5	5,439.9	\$5,157.0	(\$282.9)	ERR
SUPPLIES & MATERIALS			1.5	1.5	3.1	\$2.0	\$0.5	33.3%
CAPITAL OUTLAY	62.5					\$0.0	\$0.0	ERR
OTHER					0.0	\$0.0	\$0.0	ERR
TOTAL EXPENDITURES	<u>2,816.7</u>	<u>6,646.8</u>	<u>4,474.1</u>	<u>6,244.9</u>	<u>6,383.8</u>	<u>6,018.0</u>	<u>(364.2)</u>	ERR
EXCESS (DEFICIENCY)	<u>728.6</u>	<u>(2,197.8)</u>	<u>990.6</u>	<u>918.5</u>	<u>2,265.9</u>	<u>4,194.6</u>	<u>1,927.1</u>	ERR
OTHER FINANCING SOURCES/(USES)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>ERR</u>	
CHANGE IN FUND BALANCE	<u>728.6</u>	<u>(2,197.8)</u>	<u>990.6</u>	<u>918.5</u>	<u>2,265.9</u>	<u>4,194.6</u>	<u>ERR</u>	
BEGINNING FUND BALANCE	<u>(8,767.3)</u>	<u>(8,038.7)</u>	<u>(10,236.5)</u>	<u>(9,245.9)</u>	<u>(9,245.9)</u>	<u>(6,980.0)</u>		
ENDING FUND BALANCE	<u>(8,038.7)</u>	<u>(10,236.5)</u>	<u>(9,245.9)</u>	<u>(8,327.4)</u>	<u>(6,980.0)</u>	<u>(2,785.4)</u>		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

COURT TORT (Fund 12)								
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL	FY99 BUDGET	FY99 vs FY98.Act. AMOUNT	%
	(Unaudited)							
REVENUES								
LOCAL								
PROPERTY TAXES	\$13,162.9	\$17,645.5	\$20,472.2	\$23,369.2	\$22,514.7	\$21,575.5	(\$939.2)	-5.3%
CORPORATE TAXES							\$0.0	ERR
FOOD SERVICE SALES							\$0.0	ERR
OTHER	24.1	(89.6)	31.4	31.3	60.4	60.0	(\$0.4)	0.4%
TOTAL LOCAL	13,187.0	17,556.0	20,503.6	23,400.5	22,575.1	21,635.5	(939.6)	-5.4%
STATE								
GENERAL STATE AID							\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS			836.0	743.6	861.1	850.0	(\$11.1)	ERR
TOTAL STATE	0.0	0.0	836.0	743.6	861.1	850.0	(11.1)	ERR
FEDERAL								
GRANTS		495.7	469.5				\$0.0	0.0%
OTHER							\$0.0	ERR
TOTAL FEDERAL	0.0	495.7	469.5	0.0	0.0	0.0	0.0	0.0%
TOTAL REVENUES	13,187.0	18,051.7	21,809.1	24,144.1	23,436.2	22,485.5	(950.7)	-5.3%
EXPENDITURES								
SALARIES	8,844.3	11,589.1	12,374.1	15,108.9	13,104.3	14,653.3	\$1,549.0	13.4%
EMPLOYEE BENEFITS	1,907.4	2,030.9	3,043.2	3,657.5	3,279.5	3,981.8	\$702.3	34.6%
PURCHASED SERVICES	2,607.0	2,869.5	2,458.5	3,409.8	2,336.0	2,216.6	(\$119.4)	-4.2%
SUPPLIES & MATERIALS	1,081.6	993.3	994.2	1,708.7	1,063.9	938.8	(\$125.1)	-12.6%
CAPITAL OUTLAY	666.8	454.7	1,081.1	958.9	991.1	321.7	(\$669.4)	-147.2%
OTHER	11.6	9.5	282.8	1,127.5	248.9	313.3	\$64.4	679.3%
TOTAL EXPENDITURES	15,118.7	17,947.0	20,233.9	25,971.3	21,023.7	22,425.5	1,401.8	7.8%
EXCESS (DEFICIENCY)	(1,931.7)	104.7	1,575.2	(1,827.2)	2,412.5	60.0	(2,352.5)	-2247.6%
OTHER FINANCING SOURCES/(USES)		0.0	(3,884.3)			0.0	(3,884.3)	
CHANGE IN FUND BALANCE	(1,931.7)	104.7	(2,309.1)	(1,827.2)	2,412.5	60.0	(6,236.8)	
BEGINNING FUND BALANCE	(1,668.6)	(3,600.3)	(3,495.6)	(5,804.7)	(5,804.7)	(3,392.2)		
ENDING FUND BALANCE	(3,600.3)	(3,495.6)	(5,804.7)	(7,631.9)	(3,392.2)	(3,332.2)		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

OPERATIONS & MAINT. (Fund 2X)								
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL	FY99 BUDGET	FY99 vs FY98.Act. BUDGET	AMOUNT
	(Unaudited)							
REVENUES								
LOCAL								
PROPERTY TAXES	\$7,740.2	\$8,202.6	\$8,547.4	\$9,026.2	\$8,976.9	\$9,473.0	\$496.1	5.5%
CORPORATE TAXES	3,825.1	3,943.5	\$4,155.2	4,216.5	4,344.2	4,488.0	\$143.8	3.3%
FOOD SERVICE SALES							\$0.0	ERR
OTHER	514.4	485.5	630.0	465.0	651.5	451.0	(\$200.5)	-30.8%
TOTAL LOCAL	12,079.7	12,631.6	13,332.6	13,707.7	13,972.6	14,412.0	439.4	3.1%
STATE								
GENERAL STATE AID							\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS							\$0.0	ERR
TOTAL STATE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	ERR
FEDERAL								
GRANTS							\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	ERR
TOTAL REVENUES	12,079.7	12,631.6	13,332.6	13,707.7	13,972.6	14,412.0	439.4	3.1%
EXPENDITURES								
SALARIES	6,312.1	6,494.5	6,810.5	6,814.4	6,967.5	7,073.9	\$106.4	1.5%
EMPLOYEE BENEFITS	938.7	845.9	824.7	945.8	915.2	1,085.4	\$170.2	18.6%
PURCHASED SERVICES	767.7	1,033.8	1,024.5	1,217.6	1,340.8	1,092.5	(\$248.3)	-18.5%
SUPPLIES & MATERIALS	2,377.1	3,102.7	3,377.2	3,206.5	3,212.9	3,161.2	(\$51.7)	-1.6%
CAPITAL OUTLAY	2,297.8	1,744.0	1,023.2	2,629.1	1,220.0	1,009.0	(\$211.0)	-17.3%
OTHER	67.1	432.4	597.5	653.9	504.9	527.9	\$23.0	4.6%
TOTAL EXPENDITURES	12,760.5	13,653.3	13,657.6	15,467.3	14,161.3	13,949.9	(211.4)	-1.5%
EXCESS (DEFICIENCY)	(680.8)	(1,021.7)	(325.0)	(1,759.6)	(188.7)	462.1	650.8	-344.9%
OTHER FINANCING SOURCES/(USES)	284.1	1,755.3	310.0	1,400.0	920.0	0.0	(\$920.0)	
CHANGE IN FUND BALANCE	(396.7)	733.6	(15.0)	(359.6)	731.3	462.1	0.6	
BEGINNING FUND BALANCE	(4,190.5)	(4,587.2)	(3,853.6)	(3,868.6)	(3,868.6)	(3,137.3)		
ENDING FUND BALANCE	(4,587.2)	(3,853.6)	(3,868.6)	(4,228.2)	(3,137.3)	(2,675.2)		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

TRANSPORTATION (Fund 40)								
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL	FY99 BUDGET	FY99 vs FY98. AMOUNT	%
REVENUES								
LOCAL								
PROPERTY TAXES	\$3,098.0	\$3,281.1	\$3,419.2	\$3,610.8	\$3,591.5	\$3,831.3	\$239.8	7.3%
CORPORATE TAXES	1.4	1.4	0.0	0.0	0.0	\$0.0	\$0.0	0.0%
FOOD SERVICE SALES							\$0.0	ERR
OTHER	96.4	46.1	6.0	18.0	252.7	10.5	(\$242.2)	-525.4%
TOTAL LOCAL	3,195.8	3,328.6	3,425.2	3,628.8	3,844.2	3,841.8	(2.4)	-0.1%
STATE								
GENERAL STATE AID							\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS	6,608.0	6,224.8	6,081.2	6,300.0	6,573.1	6,300.0	(\$273.1)	-4.4%
TOTAL STATE	6,608.0	6,224.8	6,081.2	6,300.0	6,573.1	6,300.0	(273.1)	-4.4%
FEDERAL								
GRANTS							\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	ERR
TOTAL REVENUES	9,803.8	9,553.4	9,506.4	9,928.8	10,417.3	10,141.8	(275.5)	-2.9%
EXPENDITURES								
SALARIES	3,802.9	4,272.1	4,421.4	4,688.0	4,808.8	4,962.6	\$153.8	3.6%
EMPLOYEE BENEFITS	948.9	1,009.7	1,026.5	1,204.1	1,111.2	1,076.1	(\$35.1)	-3.5%
PURCHASED SERVICES	1,628.0	1,277.0	1,433.9	2,058.1	1,366.0	1,746.7	\$380.7	29.8%
SUPPLIES & MATERIALS	838.7	1,013.6	1,063.0	1,106.2	1,048.7	1,022.0	(\$26.7)	-2.6%
CAPITAL OUTLAY	103.7	1,235.8	798.5	1,176.1	1,199.9	800.5	(\$399.4)	-32.3%
OTHER	912.2	961.5	352.3	235.9	235.9	138.4	(\$97.5)	-10.1%
TOTAL EXPENDITURES	8,234.4	9,769.7	9,095.6	10,468.4	9,770.5	9,746.3	(24.2)	-0.2%
EXCESS (DEFICIENCY)	1,569.4	(216.3)	410.8	(539.6)	646.8	395.5	(251.3)	116.2%
OTHER FINANCING SOURCES/(USES)	1,146.6	778.5	0.0	0.0	0.0	0.0	0.0	
CHANGE IN FUND BALANCE	2,716.0	562.2	410.8	(539.6)	646.8	395.5	(251.3)	
BEGINNING FUND BALANCE	3,376.8	6,092.8	6,655.0	7,065.8	7,065.8	7,712.6		
ENDING FUND BALANCE	6,092.8	6,655.0	7,065.8	6,526.2	7,712.6	8,108.1		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

IMRF & FICA (Fund 5x)								
	<u>FY95</u>	<u>FY96</u>	<u>FY97</u>	<u>FY98</u>	<u>FY98</u>	<u>FY99</u>	<u>FY99 vs FY98.</u>	
				<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMOUNT</u>	<u>%</u>
(Unaudited)								
REVENUES								
LOCAL								
PROPERTY TAXES	\$3,225.2	\$3,398.8	\$4,261.7	\$4,254.4	\$4,257.1	\$4,359.4	\$102.3	3.0%
CORPORATE TAXES	893.5	868.3	835.0	915.0	915.0	\$900.0	(\$15.0)	-1.7%
FOOD SERVICE SALES							\$0.0	ERR
OTHER	96.3	112.9	184.4	177.5	472.6	50.0	(\$422.6)	-374.3%
TOTAL LOCAL	4,215.0	4,380.0	5,281.1	5,346.9	5,644.7	5,309.4	(335.3)	-7.7%
STATE								
GENERAL STATE AID							\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS							\$0.0	ERR
TOTAL STATE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	ERR
FEDERAL								
GRANTS							\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	ERR
TOTAL REVENUES	4,215.0	4,380.0	5,281.1	5,346.9	5,644.7	5,309.4	(335.3)	-7.7%
EXPENDITURES								
SALARIES							\$0.0	ERR
EMPLOYEE BENEFITS	4,435.4	5,054.2	5,316.2	5,628.6	5,393.5	5,300.0	(\$93.5)	-1.8%
PURCHASED SERVICES							\$0.0	ERR
SUPPLIES & MATERIALS							\$0.0	ERR
CAPITAL OUTLAY							\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL EXPENDITURES	4,435.4	5,054.2	5,316.2	5,628.6	5,393.5	5,300.0	(93.5)	-1.8%
EXCESS (DEFICIENCY)	(220.4)	(674.2)	(35.1)	(281.7)	251.2	9.4	(241.8)	35.9%
OTHER FINANCING SOURCES/(USES)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
CHANGE IN FUND BALANCE	(220.4)	(674.2)	(35.1)	(281.7)	251.2	9.4	(241.8)	
BEGINNING FUND BALANCE	2,592.7	2,372.3	1,698.1	1,663.0	1,663.0	1,914.2		
ENDING FUND BALANCE	2,372.3	1,698.1	1,663.0	1,381.3	1,914.2	1,923.6		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

COP'S TORT (Fund 35)								
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL	FY99 BUDGET	FY99 vs FY98.Act. AMOUNT	%
(Unaudited)								
REVENUES								
LOCAL								
PROPERTY TAXES			\$0.0	\$3,636.5	\$3,737.7	\$3,238.3	(\$499.4)	ERR
CORPORATE TAXES							\$0.0	ERR
FOOD SERVICE SALES							\$0.0	ERR
OTHER			0.0		33.8		(\$33.8)	ERR
TOTAL LOCAL	0.0	0.0	0.0	3,636.5	3,771.5	3,238.3	(533.2)	ERR
STATE								
GENERAL STATE AID							\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS							\$0.0	ERR
TOTAL STATE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	ERR
FEDERAL								
GRANTS							\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	ERR
TOTAL REVENUES	0.0	0.0	0.0	3,636.5	3,771.5	3,238.3	(533.2)	ERR
EXPENDITURES								
SALARIES				0.0	0.0	0.0	\$0.0	ERR
EMPLOYEE BENEFITS				0.0	0.0	0.0	\$0.0	ERR
PURCHASED SERVICES				0.0	0.0	0.0	\$0.0	ERR
SUPPLIES & MATERIALS				0.0	0.0	0.0	\$0.0	ERR
CAPITAL OUTLAY				0.0	0.0	0.0	\$0.0	ERR
OTHER				3,961.5	3,964.8	3,961.2	(\$3.6)	ERR
TOTAL EXPENDITURES	0.0	0.0	0.0	3,961.5	3,964.8	3,961.2	(3.6)	ERR
EXCESS (DEFICIENCY)	0.0	0.0	0.0	(325.0)	(193.3)	(722.9)	(529.6)	ERR
OTHER FINANCING SOURCES/(USES)		0.0	0.0	1,342.6	1,390.9	947.0	0.0	
CHANGE IN FUND BALANCE	0.0	0.0	0.0	1,017.6	1,197.6	224.1	(529.6)	
BEGINNING FUND BALANCE	0.0	0.0	0.0	0.0	0.0	1,197.6		
ENDING FUND BALANCE	0.0	0.0	0.0	1,017.6	1,197.6	1,421.7		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

LEASE COP'S (Fund 25)							
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL	FY99 BUDGET	FY99 vs FY98. AMOUNT %
				(Unaudited)			
REVENUES							
LOCAL							
PROPERTY TAXES			\$440.5	\$902.0	\$899.8	\$947.0	\$47.2 ERR
CORPORATE TAXES							\$0.0 ERR
FOOD SERVICE SALES							\$0.0 ERR
OTHER			0.1		12.6		(\$12.6) ERR
TOTAL LOCAL	0.0	0.0	440.6	902.0	912.4	947.0	34.6 ERR
STATE							
GENERAL STATE AID							\$0.0 ERR
BLOCK GRANT							\$0.0 ERR
GRANTS							\$0.0 ERR
TOTAL STATE	0.0	0.0	0.0	0.0	0.0	0.0	0.0 ERR
FEDERAL							
GRANTS							\$0.0 ERR
OTHER							\$0.0 ERR
TOTAL FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0 ERR
TOTAL REVENUES	0.0	0.0	440.6	902.0	912.4	947.0	34.6 ERR
EXPENDITURES							
SALARIES							\$0.0 ERR
EMPLOYEE BENEFITS							\$0.0 ERR
PURCHASED SERVICES							\$0.0 ERR
SUPPLIES & MATERIALS							\$0.0 ERR
CAPITAL OUTLAY							\$0.0 ERR
OTHER							\$0.0 ERR
TOTAL EXPENDITURES	0.0	0.0	0.0	0.0	0.0	0.0	0.0 ERR
EXCESS (DEFICIENCY)	0.0	0.0	440.6	902.0	912.4	947.0	34.6 ERR
OTHER FINANCING SOURCES/(USES)				(1,342.6)	(1,268.3)	(947.0)	0.0
CHANGE IN FUND BALANCE	0.0	0.0	440.6	(440.6)	(355.9)	0.0	34.6
BEGINNING FUND BALANCE	0.0	0.0	0.0	440.6	440.6	84.7	
ENDING FUND BALANCE	0.0	0.0	440.6	0.0	84.7	84.7	

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

DEBT SERVICE (Fund 3x)								
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL	FY99 BUDGET	FY99 vs FY98. AMOUNT	%
	(Unaudited)							
REVENUES								
LOCAL								
PROPERTY TAXES	\$6,807.2	\$7,458.7	\$7,004.2	\$7,190.8	\$7,138.9	\$7,428.5	\$289.6	3.9%
CORPORATE TAXES							\$0.0	ERR
FOOD SERVICE SALES							\$0.0	ERR
OTHER	250.3	303.8	305.0	190.5	499.8	100.0	(\$399.8)	-131.6%
TOTAL LOCAL	7,057.5	7,762.5	7,309.2	7,381.3	7,638.7	7,528.5	(110.2)	-1.4%
STATE								
GENERAL STATE AID							\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS							\$0.0	ERR
TOTAL STATE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	ERR
FEDERAL								
GRANTS							\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL FEDERAL	3,635.0	0.0	0.0	0.0	0.0	0.0	0.0	ERR
TOTAL REVENUES	7,057.5	7,762.5	7,309.2	7,381.3	7,638.7	7,528.5	(110.2)	-1.4%
EXPENDITURES								
SALARIES							\$0.0	ERR
EMPLOYEE BENEFITS							\$0.0	ERR
PURCHASED SERVICES							\$0.0	ERR
SUPPLIES & MATERIALS							\$0.0	ERR
CAPITAL OUTLAY							\$0.0	ERR
OTHER	8,146.1	7,496.5	7,081.0	7,188.7	7,190.8	7,224.6	\$33.8	0.5%
TOTAL EXPENDITURES	8,146.1	7,496.5	7,081.0	7,188.7	7,190.8	7,224.6	33.8	0.5%
EXCESS (DEFICIENCY)	(1,088.6)	266.0	228.2	192.6	447.9	303.9	(144.0)	-54.1%
OTHER FINANCING SOURCES/(USES)	(1,051.2)			0.0	0.0	0.0	0.0	
CHANGE IN FUND BALANCE	(2,139.8)	266.0	228.2	192.6	447.9	303.9	(144.0)	
BEGINNING FUND BALANCE	3,635.0	1,495.2	1,761.2	1,989.4	1,989.4	2,437.3		
ENDING FUND BALANCE	1,495.2	1,761.2	1,989.4	2,182.0	2,437.3	2,741.2		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

		CONSTRUCTION (Funds 6x)						
		FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL (Unaudited)	FY99 BUDGET	FY99 vs FY98. AMOUNT %
REVENUES								
LOCAL								
PROPERTY TAXES								
CORPORATE TAXES								
FOOD SERVICE SALES								
OTHER		56.5		326.8	1,352.1	2,394.1	1,100.0	(\$1,294.1) ERR
TOTAL LOCAL		56.5	0.0	326.8	1,352.1	2,394.1	1,100.0	(1,294.1) ERR
STATE								
GENERAL STATE AID								\$0.0 ERR
BLOCK GRANT								\$0.0 ERR
GRANTS								\$0.0 ERR
TOTAL STATE		0.0	0.0	0.0	0.0	0.0	0.0	0.0 ERR
FEDERAL								
GRANTS		175.8	43.7					\$0.0 0.0%
OTHER								\$0.0 ERR
TOTAL FEDERAL		175.8	43.7	0.0	0.0	0.0	0.0	0.0 0.0%
TOTAL REVENUES		232.3	43.7	326.8	1,352.1	2,394.1	1,100.0	(1,294.1) -2961.3%
EXPENDITURES								
SALARIES				48.9	56.1	48.5	0.0	(\$48.5) ERR
EMPLOYEE BENEFITS				5.0	6.7	5.5	0.0	(\$5.5) ERR
PURCHASED SERVICES		151.8	19.4	491.2	6,156.7	2,774.4	397.2	(\$2,377.2) -12253.6%
SUPPLIES & MATERIALS		356.4	10.5	1.2	4.0	9.0		(\$9.0) -85.7%
CAPITAL OUTLAY		1,081.9	183.1	812.0	28,385.3	12,080.2	30,313.2	\$18,233.0 9957.9%
OTHER					900.0	0.0	0.0	\$0.0 ERR
TOTAL EXPENDITURES		1,590.1	213.0	1,358.3	35,508.8	14,917.6	30,710.4	15,792.8 7414.5%
EXCESS (DEFICIENCY)		(1,357.8)	(169.3)	(1,031.5)	(34,156.7)	(12,523.5)	(29,610.4)	(17,086.9) 10092.7%
OTHER FINANCING SOURCES/(USES)		0.0	0.0	50,328.6				
CHANGE IN FUND BALANCE		(1,357.8)	(169.3)	49,297.1	(34,156.7)	(12,523.5)	(29,610.4)	(17,086.9)
BEGINNING FUND BALANCE		1,992.1	634.3	465.0	49,762.1	49,762.1	37,238.6	
ENDING FUND BALANCE		634.3	465.0	49,762.1	15,605.4	37,238.6	7,628.2	

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

WORKING CASH (Fund 70)								
	<u>FY95</u>	<u>FY96</u>	<u>FY97</u>	<u>FY98</u> <u>BUDGET</u>	<u>FY98</u> <u>ACTUAL</u> (Unaudited)	<u>FY99</u> <u>BUDGET</u>	<u>FY99 vs FY98.</u> <u>AMOUNT</u>	<u>%</u>
REVENUES								
LOCAL								
PROPERTY TAXES	\$774.3	\$820.3	\$855.5	\$902.2	\$898.8	\$947.0	\$48.2	5.9%
CORPORATE TAXES	0.4	0.4					\$0.0	0.0%
FOOD SERVICE SALES							\$0.0	ERR
OTHER	0.5	(1.3)	1.5	1.5	2.1	1.5	(\$0.6)	46.2%
TOTAL LOCAL	<u>775.2</u>	<u>819.4</u>	<u>857.0</u>	<u>903.7</u>	<u>900.9</u>	<u>948.5</u>	<u>47.6</u>	<u>5.8%</u>
STATE								
GENERAL STATE AID							\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS							\$0.0	ERR
TOTAL STATE	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>ERR</u>
FEDERAL								
GRANTS							\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL FEDERAL	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>ERR</u>
TOTAL REVENUES	<u>775.2</u>	<u>819.4</u>	<u>857.0</u>	<u>903.7</u>	<u>900.9</u>	<u>948.5</u>	<u>47.6</u>	<u>5.8%</u>
EXPENDITURES								
SALARIES							\$0.0	ERR
EMPLOYEE BENEFITS							\$0.0	ERR
PURCHASED SERVICES							\$0.0	ERR
SUPPLIES & MATERIALS							\$0.0	ERR
CAPITAL OUTLAY							\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL EXPENDITURES	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>ERR</u>
EXCESS (DEFICIENCY)	<u>775.2</u>	<u>819.4</u>	<u>857.0</u>	<u>903.7</u>	<u>900.9</u>	<u>948.5</u>	<u>47.6</u>	<u>5.8%</u>
OTHER FINANCING SOURCES/(USES)							<u>0.0</u>	
CHANGE IN FUND BALANCE	<u>775.2</u>	<u>819.4</u>	<u>857.0</u>	<u>903.7</u>	<u>900.9</u>	<u>948.5</u>	<u>47.6</u>	
BEGINNING FUND BALANCE	<u>37,319.7</u>	<u>38,094.9</u>	<u>38,914.3</u>	<u>39,771.3</u>	<u>39,771.3</u>	<u>40,672.2</u>		
ENDING FUND BALANCE	<u>38,094.9</u>	<u>38,914.3</u>	<u>39,771.3</u>	<u>40,675.0</u>	<u>40,672.2</u>	<u>41,620.7</u>		

ROCKFORD PUBLIC SCHOOLS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
FY1995 - FY1999

LIFE SAFETY (Fund 92)								
	FY95	FY96	FY97	FY98 BUDGET	FY98 ACTUAL	FY99 BUDGET	FY99 vs FY98. AMOUNT	%
	(Unaudited)							
REVENUES								
LOCAL								
PROPERTY TAXES		\$173.2	\$612.7	\$902.1	\$899.9	\$947.0	\$47.1	27.2%
CORPORATE TAXES							\$0.0	ERR
FOOD SERVICE SALES							\$0.0	ERR
OTHER	478.5	425.5	340.1	70.7	212.6	75.0	(\$137.6)	-32.3%
TOTAL LOCAL	478.5	598.7	952.8	972.8	1,112.5	1,022.0	(\$90.5)	-15.1%
STATE							\$0.0	
GENERAL STATE AID							\$0.0	ERR
BLOCK GRANT							\$0.0	ERR
GRANTS							\$0.0	ERR
TOTAL STATE	0.0	0.0	0.0	0.0	0.0	0.0	\$0.0	ERR
FEDERAL							\$0.0	
GRANTS	143.2						\$0.0	ERR
OTHER							\$0.0	ERR
TOTAL FEDERAL	143.2	0.0	0.0	0.0	0.0		\$0.0	ERR
TOTAL REVENUES	621.7	598.7	952.8	972.8	1,112.5	1,022.0	0.0	0.0%
EXPENDITURES								
SALARIES	370.9	432.9	414.5	376.0	397.3	384.6	(\$12.7)	-2.9%
EMPLOYEE BENEFITS	40.3	45.7	39.4	38.6	34.1	44.5	\$10.4	22.8%
PURCHASED SERVICES	2,194.6	148.2	193.3	8.8	1,042.3	8.8	(\$1,033.5)	-697.4%
SUPPLIES & MATERIALS	17.6	25.1	13.5	51.0	13.3	51.0	\$37.7	150.2%
CAPITAL OUTLAY	1,352.3	1,517.2	1,455.7	3,571.2	2,986.7	1,505.0	(\$1,481.7)	-97.7%
OTHER	235.2	294.4	239.7	240.2	239.7	240.2	\$0.5	0.2%
TOTAL EXPENDITURES	4,210.9	2,463.5	2,356.1	4,285.8	4,713.4	2,234.1	(2,479.3)	-100.6%
EXCESS (DEFICIENCY)	(3,589.2)	(1,864.8)	(1,403.3)	(3,313.0)	(3,600.9)	(1,212.1)	2,479.3	-133.0%
OTHER FINANCING SOURCES/(USES)	11,849.6	175.5					0.0	
CHANGE IN FUND BALANCE	8,260.4	(1,689.3)	(1,403.3)	(3,313.0)	(3,600.9)	(1,212.1)	2,479.3	
BEGINNING FUND BALANCE	417.9	8,678.3	6,989.0	5,585.7	5,585.7	1,984.8		
ENDING FUND BALANCE	8,678.3	6,989.0	5,585.7	2,272.7	1,984.8	772.7		