ROCKFORD AREA PUBLIC SCHOOLS
QUARTERLY BUDGET UPDATE AS OF SEPTEMBER 30, 2026
REVENUE AND EXPENDITURES BY FUND

PROGRAM NAME	2025-26 Revised Budget	2025-26 FYTD Activity	2025-26 FYTD %	2026-27 Adopted Budget	2026-27 FYTD Activity	2026-27 FYTD %
GENERAL	$ 23,572,600	$ 3,205,536	13.6%	$ 24,954,570	$ 3,556,888	14.3%
NUTRITION SERVICES	1,292,399	20,882	1.6%	1,322,177	19,475	1.5%
COMMUNITY SERVICES	1,533,542	441,853	28.8%	1,547,649	378,833	24.5%
CONSTRUCTION FUND	5,000	16,480	329.6%	5,000	5,557	111.1%
DEBT REDEMPTION	5,061,210	105,251	2.1%	5,226,945	107,564	2.1%
TOTAL REVENUES	$ 31,464,751	$ 3,790,002	12.0%	$ 33,056,341	$ 4,068,317	12.3%
GENERAL	$ 23,795,862	$ 3,311,562	13.9%	$ 25,025,899	$ 3,799,720	15.2%
NUTRITION SERVICES	1,210,066	49,930	4.1%	1,291,178	44,022	3.4%
COMMUNITY SERVICES	1,527,576	346,805	22.7%	1,495,459	347,151	23.2%
CONSTRUCTION FUND	2,286,107	270,426	11.8%	564,099	-	0.0%
DEBT REDEMPTION	4,839,125	325,137	6.7%	4,840,875	278,837	5.8%
TOTAL EXPENDITURES	$ 33,658,736	$ 4,303,860	12.8%	$ 33,217,510	$ 4,469,730	13.5%

ROCKFORD AREA PUBLIC SCHOOLS
QUARTERLY BUDGET UPDATE AS OF SEPTEMBER 30, 2026
REVENUES BY SOURCE TYPE

SOURCE TYPE	2025-26 Revised Budget	2025-26 FYTD Activity	2025-26 FYTD %	2026-27 Adopted Budget	2026-27 FYTD Activity	2026-27 FYTD %
TAX REVENUE	$ 3,401,583	$ 95,610	2.8%	$ 5,086,494	$ 163,490	3.2%
STATE REVENUE	18,878,180	2,874,869	15.2%	19,036,942	3,200,168	16.8%
FEDERAL REVENUE	356,134	-	0.0%	356,134	3,018	0.8%
LOCAL REVENUE	936,703	235,057	25.1%	475,000	190,212	40.0%
TOTAL GENERAL FUND	**23,572,600**	**3,205,536**	**13.6%**	**24,954,570**	**3,556,888**	**14.3%**
STATE REVENUE	650,100	-	0.0%	663,908	-	0.0%
FEDERAL REVENUE	490,299	-	0.0%	502,282	-	0.0%
LOCAL REVENUE	152,000	20,882	13.7%	155,987	19,475	12.5%
TOTAL NUTRITION SERVICE FUND	**1,292,399**	**20,882**	**1.6%**	**1,322,177**	**19,475**	**1.5%**
TAX REVENUE	137,152	-	0.0%	125,947	-	0.0%
STATE REVENUE	163,732	55,269	33.8%	219,527	64,355	29.3%
LOCAL REVENUE	1,232,658	386,584	31.4%	1,202,175	314,478	26.2%
TOTAL COMMUNITY SERVICE FUND	**1,533,542**	**441,853**	**28.8%**	**1,547,649**	**378,833**	**24.5%**
LOCAL REVENUE	5,000	16,480	329.6%	5,000	5,557	111.1%
TOTAL CONSTRUCTION FUND	**5,000**	**16,480**	**329.6%**	**5,000**	**5,557**	**111.1%**
TAX REVENUE	4,982,508	-	0.0%	4,997,207	-	0.0%
STATE REVENUE	78,702	105,251	133.7%	229,738	107,564	46.8%
TOTAL DEBT SERIVCE FUND	**$ 5,061,210**	**$ 105,251**	**2.1%**	**$ 5,226,945**	**$ 107,564**	**2.1%**

ROCKFORD AREA PUBLIC SCHOOLS
QUARTERLY BUDGET UPDATE AS OF SEPTEMBER 30, 2026
EXPENDITURES BY OBJECT TYPE

OBJECT TYPE	2025-26 Revised Budget	2025-26 FYTD Activity	2025-26 FYTD %	2026-27 Adopted Budget	2026-27 FYTD Activity	2026-27 FYTD %
SALARIES AND WAGES	$ 12,754,994	$ 1,468,907	11.5%	$ 13,295,515	$ 1,508,697	11.3%
EMPLOYEE BENEFITS	4,035,012	479,996	11.9%	4,345,839	539,002	12.4%
PURCHASED SERVICES	5,928,834	949,111	16.0%	6,218,811	1,114,175	17.9%
SUPPLIES AND MATERIALS	863,036	308,847	35.8%	890,615	525,173	59.0%
CAPITAL EXPENDITURES	177,973	40,401	22.7%	186,233	50,183	26.9%
OTHER EXPENDITURES	36,013	64,300	178.5%	88,886	62,490	70.3%
TOTAL GENERAL FUND (excuding chargebacks)	**23,795,862**	**3,311,562**	**13.9%**	**25,025,899**	**3,799,720**	**15.2%**
PURCHASED SERVICES	582,353	40,368	6.9%	594,885	25,783	4.3%
SUPPLIES AND MATERIALS	627,713	9,562	1.5%	646,293	18,239	2.8%
CAPITAL EXPENDITURES	-	-	N/A	50,000	-	0.0%
TOTAL NUTRITION SERVICE FUND (excluding chargebacks)	**1,210,066**	**49,930**	**4.1%**	**1,291,178**	**44,022**	**3.4%**
SALARIES AND WAGES	993,100	222,490	22.4%	956,740	216,871	22.7%
EMPLOYEE BENEFITS	297,976	62,041	20.8%	315,831	60,203	19.1%
PURCHASED SERVICES	188,200	49,987	26.6%	184,888	55,467	30.0%
SUPPLIES AND MATERIALS	40,000	12,287	30.7%	37,000	14,610	39.5%
CAPITAL EXPENDITURES	7,000	-	0.0%	-	-	N/A
OTHER EXPENDITURES	1,300	-	0.0%	1,000	-	0.0%
TOTAL COMMUNITY SERVICE FUND	**1,527,576**	**346,805**	**22.7%**	**1,495,459**	**347,151**	**23.2%**
OTHER EXPENDITURES	2,286,107	270,426	11.8%	564,099	-	0.0%
TOTAL CONSTRUCTION FUND	**2,286,107**	**270,426**	**11.8%**	**564,099**	**-**	**0.0%**
OTHER EXPENDITURES	4,839,125	325,137	6.7%	4,840,875	278,837	5.8%
TOTAL DEBT SERIVCE FUND	**$ 4,839,125**	**$ 325,137**	**6.7%**	**$ 4,840,875**	**$ 278,837**	**5.8%**

ROCKFORD AREA SCHOOLS
QUARTERLY BUDGET UPDATE AS OF SEPTEMBER 30, 2026
GENERAL FUND EXPENDITRURES BY PROGRAM

PROGRAM	2025-26 ACTUAL	2026-27 BUDGET	2026-27 ACTUAL	2026-27 FYTD %
DISTRICT & SCHOOL ADMINISTRATION:				
SCHOOL BOARD	$ 65,097	$ 76,955	$ 26,550	34.5%
OFFICE OF SUPERINTENDENT	411,305	409,792	111,829	27.3%
SCHOOL BUILDING ADMINISTRATION	735,863	767,327	168,987	22.0%
TOTAL DISTRICT & SCHOOL ADMINISTRATION	1,212,265	1,254,074	307,366	24.5%
DISTRICT SUPPORT SERVICES:				
FINANCE & SUPPORT SERVICES	767,573	819,877	157,258	19.2%
TECHNOLOGY	762,560	503,053	308,099	61.2%
HUMAN RESOURCES & OTHER SUPPORT POSITIONS	170,812	146,728	22,138	15.1%
TOTAL DISTRICT SUPPORT SERVICES	1,700,945	1,469,658	487,495	33.2%
REGULAR & VOC. ED. INSTRUCTION:				
K-12 INSTRUCTION	8,263,026	8,206,066	941,014	11.5%
GIFTED & TALENTED	129,900	145,580	10,622	7.3%
TITLE PROGRAMS	185,342	208,634	20,158	9.7%
CO-CURRICULAR	1,087,410	976,221	220,576	22.6%
UNEMPLOYMENT COMPENSATION	104,038	180,000	23,011	12.8%
CAREER AND TECHNICAL EDUCATION	307,153	297,426	27,337	9.2%
REGULAR & VOC. ED. INSTRUCTION	10,076,869	10,013,927	1,242,718	12.4%
EXCEPTIONAL INSTRUCTION:				
ADSIS	599,799	554,436	61,614	11.1%
SPECIAL EDUCATION DISTRICT WIDE	3,387,478	3,313,880	535,749	16.2%
TOTAL EXCEPTIONAL INSTRUCTION	3,987,277	3,868,316	597,363	15.4%
INSTRUCTIONAL SUPPORT:				
INSTRUCTIONAL SUPPORT	266,372	261,679	71,665	27.4%
CURRICULUM SUPPORT	137,177	185,074	17,595	9.5%
MEDIA CENTERS	214,696	206,408	14,956	7.2%
STAFF DEVELOPMENT	261,058	606,955	82,273	13.6%
TOTAL INSTRUCTIONAL SUPPORT	879,303	1,260,116	186,489	14.8%
PUPIL SUPPORT SERVICES:				
PUPIL SUPPORT	402,090	390,284	32,460	8.3%
HEALTH SERVICES	264,626	225,833	21,471	9.5%
SCHOOL SAFETY	173,891	169,470	17,592	10.4%
TRANSPORTATION	3,087,137	3,333,596	214,938	6.4%
TOTAL PUPIL SUPPORT SERVICES	3,927,744	4,119,183	286,461	7.0%

ROCKFORD AREA SCHOOLS
QUARTERLY BUDGET UPDATE AS OF SEPTEMBER 30, 2026
GENERAL FUND EXPENDITRURES BY PROGRAM
(Continued)

PROGRAM	2025-26 ACTUAL	2026-27 BUDGET	2026-27 ACTUAL	2026-27 FYTD %
SITE & BUILDINGS:				
OPERATIONS & MAINTENANCE	1,302,920	1,348,374	252,721	18.7%
CAPITAL EXPENDITURES	125,275	186,233	43,611	23.4%
LONG-TERM FACILITIES MAINTENANCE	244,678	317,379	47,526	15.0%
UTILITIES	546,510	654,783	81,418	12.4%
TOTAL SITE & BUILDINGS	2,219,383	2,506,769	425,276	17.0%
CAPITAL PROJECT LEVY:				
CAPITAL PROJECT LEVY	-	250,000	-	0.0%
TOTAL CAPITAL PROJECY LEVY	258,050	250,000	-	0.0%
INSURANCE & BENEFITS:				
PROPERTY & LIABILITY INSURANCE	258,050	283,856	266,554	93.9%
TOTAL INSURANCE & BENEFITS	258,050	283,856	266,554	93.9%
TOTAL GENERAL FUND (excluding transfers)	**$ 24,261,836**	**$ 25,025,899**	**$ 3,799,722**	**15.2%**