



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Fiscal Year 2025-2026 Budget Revision– Quarter 2

Meeting Date: February 18, 2026

Prepared by: Bridget Peterson

Date Prepared: February 11, 2026

Information Briefing Action Enclosure Item(s)

Each quarter budget review provides an opportunity to review budget variances and make revisions when information becomes available. Attached are the recommendations for budget revisions for the quarter ending December 31, 2025.

Recommendation:

Approve fiscal year 2025-2026 budget revisions for quarter 2 as presented.

**ROCKFORD AREA SCHOOLS
GENERAL FUND FINANCIAL PROJECTION
(All Fund Balances)**

	1546 ADM 2024-2025 Actual	1531 ADM 2025-2026 Adopted	1520 ADM 2025-2026 Revised	1485 ADM 2026-27 Projected	1444 ADM 2027-28 Projected
Revenue	\$ 23,583,026	\$ 22,770,510	\$ 23,572,600	\$ 24,675,855	\$ 24,548,392
Expenditure	22,794,789	23,353,031	23,353,031	24,460,538	24,943,539
<i>Expenditure Adjustments</i>	-	-	367,081	(250,000)	(500,000)
Revised Expenditures	<u>\$ 22,794,789</u>	<u>\$ 23,353,031</u>	<u>\$ 23,720,112</u>	<u>\$ 24,210,538</u>	<u>\$ 24,443,539</u>
Difference	788,237	(582,521)	(147,512)	465,317	104,853
Beginning Fund Balance	<u>5,846,307</u>	<u>6,634,544</u>	<u>6,634,544</u>	<u>6,487,032</u>	<u>6,952,349</u>
Ending Fund Balance Projections	<u><u>\$ 6,634,544</u></u>	<u><u>\$ 6,052,023</u></u>	<u><u>\$ 6,487,032</u></u>	<u><u>\$ 6,952,349</u></u>	<u><u>\$ 7,057,202</u></u>
<i>One month of operating expenditures</i>	\$ 1,899,566	\$ 1,946,086	\$ 1,976,676	\$ 2,017,545	\$ 2,036,962
<i>2 months of fund balance needed - Recommended Minimum</i>	\$ 3,799,132	\$ 3,892,172	\$ 3,953,352	\$ 4,035,090	\$ 4,073,923
<i>Percentage of fund balance</i>	29%	26%	27%	29%	29%
<i>Fund balance policy variance from recommended</i>	\$ 2,835,413	\$ 2,159,851	\$ 2,533,680	\$ 2,917,259	\$ 2,983,279

Rockford Budget Revision Summary FY

2025-2026

Second Quarter Ending December 31, 2025

(February 18, 2026)

Revenues:

Increase or (decrease) revenues:

State Aid Revenue	\$356,952
General Ed \$(65,833)	
Pension Adj \$104,589	
Special Ed \$400,000	
Other \$(81,804)	
Tax Levy Revenue	221,823
Federal Revenue	3,315
Other Revenue	<u>220,000</u>
Total Revenues:	\$802,090

Expenditures:

Increase or (decrease) expenditures:

See details	\$367,081
Total expenditures:	\$367,081

**ROCKFORD AREA SCHOOLS
REVISED GENERAL FUND EXPENDITURE DETAILS
FY2025-2026**

PROGRAM	2024-2025 ACTUAL	2025-2026 ADOPTED	FY2025-2026 REVISED	\$ DIFF.	% DIFF.
DISTRICT & SCHOOL ADMINISTRATION:					
SCHOOL BOARD	64,005	72,487	75,602	3,115	4.3%
OFFICE OF SUPERINTENDENT	394,030	389,981	389,646	(335)	-0.1%
SCHOOL BUILDING ADMINISTRATION	715,345	604,405	744,824	140,419	23.2%
TOTAL DISTRICT & SCHOOL ADMINISTRATION	1,173,380	1,066,873	1,210,072	143,199	13.4%
DISTRICT SUPPORT SERVICES:					
FINANCE & SUPPORT SERVICES	764,238	744,436	771,000	26,564	3.6%
TECHNOLOGY	630,691	696,697	675,568	(21,129)	-3.0%
HUMAN RESOURCES & OTHER SUPPORT POSITIONS	150,120	158,431	143,329	(15,102)	-9.5%
TOTAL DISTRICT SUPPORT SERVICES	1,545,049	1,599,564	1,589,897	(9,667)	-0.6%
REGULAR & VOC. ED. INSTRUCTION:					
K-12 INSTRUCTION	7,415,504	7,582,537	7,736,351	153,814	2.0%
GIFTED & TALENTED	121,727	138,734	138,877	143	0.1%
TITLE PROGRAMS	202,566	233,833	236,207	2,374	1.0%
CO-CURRICULAR	1,042,905	998,181	976,463	(21,718)	-2.2%
UNEMPLOYMENT COMPENSATION	113,393	130,000	100,000	(30,000)	-23.1%
CAREER AND TECHNICAL EDUCATION	256,141	257,198	269,374	12,176	4.7%
REGULAR & VOC. ED. INSTRUCTION	9,152,236	9,340,483	9,457,272	116,789	1.3%
EXCEPTIONAL INSTRUCTION:					
ADSI	542,437	526,240	530,882	4,642	0.9%
SPECIAL EDUCATION DISTRICT WIDE	3,205,169	3,134,731	3,208,612	73,881	2.4%
TOTAL EXCEPTIONAL INSTRUCTION	3,747,606	3,660,971	3,739,494	78,523	2.1%
INSTRUCTIONAL SUPPORT:					
INSTRUCTIONAL SUPPORT	280,115	246,642	247,960	1,318	0.5%
CURRICULUM SUPPORT	62,026	178,534	176,875	(1,659)	-0.9%
MEDIA CENTERS	190,806	151,506	161,811	10,305	6.8%
STAFF DEVELOPMENT	688,400	477,457	623,748	146,291	30.6%
TOTAL INSTRUCTIONAL SUPPORT	1,221,347	1,054,139	1,210,394	156,255	14.8%
PUPIL SUPPORT SERVICES:					
PUPIL SUPPORT	354,230	382,544	338,471	(44,073)	-11.5%
HEALTH SERVICES	198,586	160,341	214,569	54,228	33.8%
SCHOOL SAFETY	168,838	167,162	166,804	(358)	-0.2%
TRANSPORTATION	3,079,435	2,947,754	3,160,820	213,066	7.2%
TOTAL PUPIL SUPPORT SERVICES	3,801,089	3,657,801	3,880,664	222,863	6.1%

ROCKFORD AREA SCHOOLS
REVISED GENERAL FUND EXPENDITURE DETAILS
FY2025-2026
(Continued)

PROGRAM	2024-2025 ACTUAL	2025-2026 ADOPTED	FY2025-2026 REVISED	\$ DIFF.	% DIFF.
SITE & BUILDINGS:					
OPERATIONS & MAINTENANCE	1,063,167	1,516,248	1,283,849	(232,399)	-15.3%
CAPITAL EXPENDITURES	127,790	177,973	177,973	-	0.0%
LONG-TERM FACILITIES MAINTENANCE	171,333	278,805	278,765	(40)	0.0%
UTILITIES	559,952	756,742	648,300	(108,442)	-14.3%
TOTAL SITE & BUILDINGS	1,922,242	2,729,768	2,388,887	(340,881)	-12.5%
INSURANCE & BENEFITS:					
PROPERTY & LIABILITY INSURANCE	231,840	243,432	243,432	-	0.0%
TOTAL INSURANCE & BENEFITS	231,840	243,432	243,432	-	0.0%
TOTAL GENERAL FUND	<u>22,794,789</u>	<u>23,353,031</u>	<u>23,720,112</u>	<u>367,081</u>	<u>1.6%</u>