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MEMORANDUM

November 11, 2019

To: Dr. Robert Shaner, Superintendent

From: Dana Taylor, Deputy Superintendent of Business Affairs

Subject: **School District Budget Amendment for the 2019-2020 Fiscal Year**

The following pages contain the Resolutions for Amendment of the 2019-2020 General Fund budget. The General Fund budget projects an increase in revenue of \$2,926,570 based on changes to student enrollment, grant allocations, and special education. The General Fund budget projects an increase in expenditures of \$3,039,063 based on changes to staffing, grants, and building infrastructure. These changes result in an addition to fund balance of \$1,119,198. During the October 21 Board of Education work session, the budget was reviewed in detail.

Based on this information, we recommend THAT the Rochester Board of Education adopt the following resolution for the General Fund.

Please let me know if you need any additional information.

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
ROCHESTER COMMUNITY SCHOOLS**

2019-2020 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2019-2020: A resolution to make appropriations; and to provide for the disposition of all income received by Rochester Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **GENERAL FUND** of Rochester Community Schools for fiscal year 2019-2020 be adopted as follows:

Revenues		
Local	\$	29,897,940
State		137,510,692
Federal		4,266,255
County and Other Proceeds		<u>12,108,259</u>
Total Revenue		183,783,146
Fund Balance July 1, 2019	\$36,334,264	
Revenue Appropriated to Fund Balance	<u>1,119,198</u>	
Estimated Fund Balance June 30, 2020		37,453,462
Revenue Appropriated to Fund Balance		<u>(1,119,198)</u>
Total Appropriated for General Fund Expenditures		<u><u>\$182,663,948</u></u>

BE IT FURTHER RESOLVED, that \$182,663,948 in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
INSTRUCTION:		
Basic Programs	\$	84,710,641
Added Needs		22,220,533
Adult and Continuing Education		167,463
SUPPORT SERVICES:		
Pupil Support		15,650,641
Instructional Support		8,223,881
General Administration		1,647,223
School Administration		8,724,259
Business Support		2,366,431
Operations & Maintenance		14,845,379
Transportation		7,840,471
Central Support		6,686,609
Other Support		2,971,076
COMMUNITY SERVICES		3,325,494
BUILDING IMPROVEMENTS		3,183,847
DEBT SERVICE		<u>-</u>
TRANSFERS:		
Interfund Transfer		<u>100,000</u>
Total Appropriated for General Fund		<u><u>\$ 182,663,948</u></u>

This appropriation to become effective November 11, 2019

FURTHER RESOLVED, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

**ROCHESTER COMMUNITY SCHOOLS
GENERAL FUND BUDGET AMENDMENT
June 30, 2020**

	2018-19	2019-20		2019-20
	Final	Original		Proposed
	Actual	Budget	Adjustments	Budget
REVENUE:				
Local Revenue	\$ 27,928,112	\$ 28,833,729	\$ 1,064,211	\$ 29,897,940
State Revenue	134,751,746	135,925,978	1,584,714	137,510,692
Federal Revenue	4,187,075	4,712,633	(446,378)	4,266,255
Transfers In & Other Financing Sources	11,389,631	11,384,236	724,023	12,108,259
TOTAL REVENUE & OTHER SOURCES	\$ 178,256,564	\$ 180,856,576	\$ 2,926,570	\$ 183,783,146
EXPENDITURES:				
INSTRUCTION:				
Basic Programs	81,398,661	82,896,300	1,814,341	84,710,641
Added Needs	21,198,850	21,476,627	743,906	22,220,533
Adult and Continuing Education	246,997	237,678	(70,215)	167,463
TOTAL INSTRUCTION	102,844,508	104,610,605	2,488,032	107,098,637
SUPPORT SERVICES:				
Pupil Support	15,063,963	15,105,150	545,491	15,650,641
Instructional Staff Support	7,860,719	8,584,737	(360,856)	8,223,881
General Administration	1,239,173	1,527,273	119,950	1,647,223
School Administration	8,917,363	8,857,402	(133,143)	8,724,259
Business Support	1,949,886	2,439,986	(73,555)	2,366,431
Operations, Maintenance & Security	13,980,389	14,845,143	236	14,845,379
Pupil Transportation Services	7,561,499	7,838,265	2,206	7,840,471
Central Support	5,834,848	6,648,554	38,055	6,686,609
Other Support	2,830,006	2,828,895	142,181	2,971,076
TOTAL SUPPORT SERVICES	65,237,846	68,675,405	280,565	68,955,970
COMMUNITY SERVICES	3,296,453	3,321,809	3,685	3,325,494
BUILDING IMPROVEMENT SERVICES	1,449,867	2,880,724	303,123	3,183,847
DEBT SERVICE	36,341	36,342	(36,342)	-
	4,782,661	6,238,875	270,466	6,509,341
OTHER FINANCING USES:				
Interfund Transfer	307,221	100,000	-	100,000
TOTAL OTHER USES	307,221	100,000	-	100,000
TOTAL EXPENDITURES & OTHER USES	173,172,236	179,624,885	3,039,063	182,663,948
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	5,084,328	1,231,691	(112,493)	1,119,198
FUND BALANCE - BEGINNING OF YEAR	31,249,936	36,334,264		36,334,264
FUND BALANCE - END OF YEAR	\$ 36,334,264	\$ 37,565,955		\$ 37,453,462
FUND BALANCE AS PERCENT OF EXPENDITURES	20.98%	20.91%		20.50%