

**MEMORANDUM**

June 15, 2020

To: Dr. Robert Shaner, Superintendent

From: Dana Taylor, Deputy Superintendent of Business Affairs

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

The following pages contain the Resolutions for Amendment of the 2019-2020 General Fund, Debt Service Fund, Capital Projects Fund, Caring Steps Fund, Bookstore Fund, Food Service Fund, and Student/School Activity Fund budgets.

The General Fund budget contains a decrease in revenue of \$4,818,354 related to changes arising from the COVID-19 pandemic. Expenditures include a decrease of \$3,723,798 related to the premature end of face-to-face instruction arising from the COVID-19 pandemic. Because of these changes, projected ending fund balance is \$36,267,321.

The Debt Service Fund budget contains an increase in revenue of \$44,598 related to increased collections of property taxes. Expenditures include an increase of \$1,705,070 related to Series II bond payments. Because of these changes, projected ending fund balance is \$2,075,852.

The Capital Projects Fund budget contains a decrease in revenue of \$336,000 related to a decrease in interest. Expenditures include an increase of \$593,552 related to updated projections of approved projects. Because of these changes, projected ending fund balance is \$33,391,690.

The Caring Steps Fund budget contains a decrease in revenue of \$121,599 related to the temporary closure of the facility caused by the COVID-19 pandemic. Expenditures decrease by \$121,599 related to the temporary closure of the facility caused by the COVID-19 pandemic. Because of these changes, projected ending fund balance is \$0.

The Bookstore Fund budget contains a decrease in revenue of \$7,900 related to the premature end of face-to-face instruction caused by the COVID-19 pandemic. Expenditures include an increase of \$7,700 related to a flooring project. Because of these changes, projected ending fund balance is \$66,008.

The Food Service Fund budget contains a decrease in revenue of \$20,249 related to the premature end of face-to-face instruction caused by the COVID-19 pandemic. Expenditure include a decrease of \$100,000 related to the premature end of face-to-face instruction caused by the COVID-19 pandemic. These changes result in a projected ending fund balance of \$1,433,084.

The Student/School Activity Fund budget contains an increase in revenue of \$301,491 related to an increase in collections from student groups. Expenditures include an increase of \$247,203 related to an increase in activity of these groups. Because of these changes, projected ending fund balance is \$1,328,323.

Each budget was reviewed in detail at the May 18 Board of Education work session.

**Based on this information, we recommend THAT the Rochester Board of Education adopt the following resolutions for the General Fund and Food Service Fund budgets.**

**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	\$ 28,111,627
State	134,981,655
Federal	4,889,097
County and Other Proceeds	<u>12,110,021</u>
Total Revenue	180,092,400
Fund Balance July 1, 2019	\$36,334,264
Fund Balance Appropriated to Expenditures	<u>(66,943)</u>
Estimated Fund Balance June 30, 2020	36,267,321
Revenue Appropriated to Fund Balance	<u>66,943</u>
Total Appropriated for General Fund Expenditures	<u><u>\$ 180,159,343</u></u>

**BE IT FURTHER RESOLVED**, that \$180,159,343 in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:"

Expenditures	
INSTRUCTION:	
Basic Programs	\$ 83,087,456
Added Needs	22,775,225
Adult and Continuing Education	207,763
SUPPORT SERVICES:	
Pupil Support	15,390,758
Instructional Support	8,458,377
General Administration	1,821,580
School Administration	9,033,632
Business Support	2,383,866
Operations & Maintenance	14,462,936
Transportation	6,282,966
Central Support	6,428,273
Other Support	2,972,936
COMMUNITY SERVICES	3,177,622
BUILDING IMPROVEMENTS	3,262,312
DEBT SERVICE	<u>-</u>
TRANSFERS:	
Interfund Transfer	<u>413,641</u>
Total Appropriated for General Fund	<u><u>\$ 180,159,343</u></u>

This appropriation to become effective June 15, 2020

**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		Percent of Total
	Final Actual	Budget Amendment #2	Adjustments	Final Budget	
<b>REVENUE:</b>					
Local Revenue	\$ 27,928,112	\$ 30,181,318	\$ (2,069,691)	\$ 28,111,627	15.61%
State Revenue	134,751,746	137,983,233	(3,001,578)	134,981,655	74.95%
Federal Revenue	4,187,075	4,636,181	252,916	4,889,097	2.71%
Transfers In & Other Financing Sources	11,389,631	12,110,021	-	12,110,021	6.72%
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>178,256,564</b>	<b>184,910,754</b>	<b>(4,818,354)</b>	<b>180,092,400</b>	<b>100.00%</b>
<b>EXPENDITURES:</b>					
<b>INSTRUCTION:</b>					
Basic Programs	81,398,661	84,112,870	(1,025,414)	83,087,456	46.14%
Added Needs	21,198,850	22,979,047	(203,822)	22,775,225	12.65%
Adult and Continuing Education	246,997	294,166	(86,402)	207,763	0.12%
<b>TOTAL INSTRUCTION</b>	<b>102,844,508</b>	<b>107,386,082</b>	<b>(1,315,638)</b>	<b>106,070,444</b>	
<b>SUPPORT SERVICES:</b>					
Pupil Support	15,063,963	15,686,260	(295,502)	15,390,758	8.55%
Instructional Staff Support	7,860,719	8,451,420	6,957	8,458,377	4.70%
General Administration	1,239,173	1,711,136	110,444	1,821,580	1.01%
School Administration	8,917,363	8,762,837	270,795	9,033,632	5.02%
Business Support	1,949,886	2,444,020	(60,154)	2,383,866	1.32%
Operations, Maintenance & Security	13,980,389	15,100,042	(637,106)	14,462,936	8.03%
Pupil Transportation Services	7,561,499	7,890,470	(1,607,504)	6,282,966	3.49%
Central Support	5,834,848	6,552,887	(124,614)	6,428,273	3.57%
Other Support	2,830,006	3,015,419	(42,483)	2,972,936	1.65%
<b>TOTAL SUPPORT SERVICES</b>	<b>65,237,846</b>	<b>69,614,492</b>	<b>(2,379,168)</b>	<b>67,235,324</b>	
<b>COMMUNITY SERVICES</b>	3,296,453	3,502,726	(325,104)	3,177,622	1.76%
<b>BUILDING IMPROVEMENT SERVICES</b>	1,449,867	3,179,841	82,472	3,262,312	1.81%
<b>DEBT SERVICE</b>	36,341	-	-	-	0.00%
	4,782,661	6,682,567	(242,633)	6,439,934	
<b>OTHER FINANCING USES:</b>					
Interfund Transfer	307,221	200,000	213,641	413,641	0.23%
<b>TOTAL OTHER USES</b>	<b>307,221</b>	<b>200,000</b>	<b>213,641</b>	<b>413,641</b>	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>173,172,236</b>	<b>183,883,141</b>	<b>(3,723,798)</b>	<b>180,159,343</b>	<b>100.00%</b>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	5,084,328	1,027,613	\$ (1,094,556)	(66,943)	
<b>FUND BALANCE - BEGINNING OF YEAR</b>	31,249,936	36,334,264		36,334,264	
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 36,334,264</b>	<b>\$ 37,361,877</b>		<b>\$ 36,267,321</b>	
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	20.98%	20.32%		20.13%	

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

**2019-2020 BUDGET AMENDMENT**

**RESOLVED**, that this resolution shall be the **DEBT SERVICE 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 **DEBT SERVICE FUND** of Rochester Community Schools for fiscal year 2019-2020 which includes 5.20 mills of ad valorem taxes to be levied on non-homestead and homestead property to be used for debt service be adopted as follows:

Revenues		
	Local	\$ 26,949,942
	Interest	<u>27,594</u>
	Total Revenue	26,977,536
Fund Balance June 30, 2019		\$ 3,736,324
Fund Balance Appropriated to Expenditures		<u>(1,660,472)</u>
Projected Fund Balance June 30, 2020		\$ 2,075,852
Fund Balance Appropriated to Expenditures		<u>1,660,472</u>
Total Appropriated for Debt Service Fund Expenditures		<u><u>\$ 28,638,008</u></u>

**BE IT FURTHER RESOLVED**, that \$28,638,008 in the **DEBT SERVICE FUND** is hereby appropriated in the

Expenditures		
	Bond Principal	\$ 21,820,000
	Bond Interest	6,781,393
	Other Bond Expenditures	<u>36,615</u>
Total appropriated for Debt Service Fund		<u><u>\$ 28,638,008</u></u>

This appropriation is to become effective June 15, 2020

**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  
DEBT SERVICE FUND BUDGET PROJECTION  
June 15, 2020**

	2018-19	2019-20		
	Actual	Original Budget	Adjustments	Proposed Final Amendment
<b>REVENUE:</b>				
Local Revenue	\$ 29,572,956	\$ 26,904,038	\$ 45,904	\$ 26,949,942
Earnings on Investment	30,408	28,900	(1,306)	27,594
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>29,603,364</u>	<u>26,932,938</u>	<u>44,598</u>	<u>26,977,536</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Bond Principal	21,970,000	21,820,000	-	21,820,000
Bond Interest	6,132,733	5,032,938	1,748,455	6,781,393
Other Expense	14,865	80,000	(43,385)	36,615
<b>TOTAL EXPENDITURES</b>	<u>28,117,598</u>	<u>26,932,938</u>	<u>1,705,070</u>	<u>28,638,008</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	1,485,766	-	(1,660,472)	(1,660,472)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	2,250,558	3,736,324		3,736,324
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 3,736,324</u>	<u>\$ 3,736,324</u>		<u>\$ 2,075,852</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	13.29%	13.87%		7.25%

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

**2019-20 BUDGET AMENDMENT**

**RESOLVED**, that this resolution shall be the **CAPITAL PROJECTS 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 **CAPITAL PROJECTS FUND** of Rochester Community Schools for fiscal year 2019-2020 be adopted as follows:

Revenues	Interest	\$ 645,000
	Rebates	56,000
	Total Revenue	701,000

Fund Balance June 30, 2019 \$ 66,691,381

Fund Balance Appropriated to Expenditures (33,299,691)

Projected Fund Balance June 30, 2020 \$ 33,391,690

Fund Balance Appropriated to Expenditures 33,299,691

Total appropriated for Capital Projects Fund Expenditures \$ 34,000,691

**BE IT FURTHER RESOLVED**, that \$34,000,691 in the **CAPITAL PROJECTS FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Services		\$ 1,649,716
Capital Outlay		32,350,975

Total appropriated - Capital Projects Fund \$ 34,000,691

This appropriation to become effective June 15, 2020

**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  
CAPITAL PROJECTS FUND BUDGET  
June 15, 2020**

	2019-20		
	Original Budget	Adjustments	Proposed Amendment
<b>REVENUE:</b>			
Bond Proceeds	\$ -	\$ -	\$ -
Premium on Bonds	-	-	-
Interest	987,000	(342,000)	645,000
Rebates	50,000	6,000	56,000
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>1,037,000</u>	<u>(336,000)</u>	<u>701,000</u>
<b>EXPENDITURES:</b>			
<b>SUPPORT SERVICES:</b>			
Capital Outlay	32,124,733	226,242	32,350,975
Bond Issue Costs	-	-	-
Other	1,282,406	367,310	1,649,716
<b>TOTAL EXPENDITURES</b>	<u>33,407,139</u>	<u>593,552</u>	<u>34,000,691</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(32,370,139)	(929,552)	(33,299,691)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	66,691,381		66,691,381
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 34,321,242</u>		<u>\$ 33,391,690</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	102.74%		98.21%

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

**2019-2020 BUDGET AMENDMENT**

**RESOLVED**, that this resolution shall be the EARLY LEARNING CENTER 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 **EARLY LEARNING CENTER FUND** of Rochester Community Schools for fiscal year 2019-2020 be adopted as follows:

Revenues		
Local	\$	620,132
State		48,100
Transfers In & Other Financing Uses		413,641
Total Revenue		1,081,873
Estimated Fund Balance July 1, 2019	\$0	
Fund Balance Appropriated to Expenditures	-	
Estimated Fund Balance June 30, 2020	-	
Revenue Appropriated to Fund Balance		-
Total Appropriated for Early Learning Center Fund Expenditures		\$1,081,873

**BE IT FURTHER RESOLVED**, that \$1,081,873 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
INSTRUCTION:		
Basic Programs	\$	240,728
SUPPORT SERVICES:		
Instructional Support		183,218
Operations & Maintenance		183,634
Central Support		3,196
COMMUNITY SERVICES		471,097
Total Appropriated for Early Learning Center Fund	\$	1,081,873

This appropriation to become effective June 15, 2020

**FURTHER RESOLVED**, that no board of education member or employee of the school district shall expend any



ROCHESTER COMMUNITY SCHOOLS  
CARING STEPS FUND  
June 30, 2020

		2018-19	2019-20		
		Final Actual	Current Budget	Adjustment	Proposed Budget
<b>REVENUE:</b>					
100	Local Revenue	\$ 433,688	\$ 1,003,472	\$ (383,340)	620,132
300	State Revenue			48,100	48,100
600	Transfers In & Other Financing Sources	304,456	200,000	213,641	413,641
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>		<u>738,144</u>	<u>1,203,472</u>	<u>(121,599)</u>	<u>1,081,873</u>
<b>EXPENDITURES:</b>					
<b>INSTRUCTION:</b>					
110	Basic Programs	217,979	276,251	(35,523)	240,728
<b>SUPPORT SERVICES:</b>					
220	Instructional Staff Support	185,981	203,083	(19,865)	183,218
260	Operations, Maintenance & Security	149,585	155,069	28,565	183,634
280	Central Support	26,480	10,000	(6,804)	3,196
<b>TOTAL SUPPORT SERVICES</b>		<u>362,046</u>	<u>368,152</u>	<u>1,896</u>	<u>370,048</u>
<b>COMMUNITY SERVICES</b>		158,119	559,069	(87,972)	471,097
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<u>738,144</u>	<u>1,203,472</u>	<u>(121,599)</u>	<u>1,081,873</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>		-	-		-
740	<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>		<u>-</u>
	<b>FUND BALANCE - END OF YEAR</b>	<u>-</u>	<u>-</u>		<u>-</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>		0.00%	0.00%		0.00%

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

**2019-2020 BUDGET**

**RESOLVED**, that this resolution shall be the **BOOKSTORE 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 **BOOKSTORE FUND** of Rochester Community Schools for fiscal year 2019-2020 be adopted as follows:

Revenues

Sales	\$	<u>98,000</u>
Total Revenue		98,000

Fund Balance July 1, 2019	\$	81,108
Fund Balance Appropriated to Expenditures		<u>(15,100)</u>
Projected Fund Balance June 30, 2020		66,008

Fund Balance Appropriated to Expenditures		<u>15,100</u>
Total appropriated for Bookstore Fund Expenditures	\$	<u><u>113,100</u></u>

**BE IT FURTHER RESOLVED**, that \$113,100 in the **BOOKSTORE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Support Services - Business	1,000
Support Services - Other	<u>112,100</u>
Total appropriated - Bookstore Fund	\$ <u><u>113,100</u></u>

This appropriation to become effective June 15, 2020

**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  
BOOKSTORE FUND BUDGET  
June 15, 2020**

	2018-19 Actual	2019-20 Budget	Adjustments	Proposed Amended
<b>REVENUE:</b>				
Local Revenue	\$ 105,208	\$ 105,900	\$ (7,900)	\$ 98,000
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>105,208</u>	<u>105,900</u>	<u>(7,900)</u>	<u>98,000</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Support Services-Business	1,600	2,650	(1,650)	1,000
Support Services-Other	97,628	102,750	9,350	112,100
Support Services-Building Improvements	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>99,228</u>	<u>105,400</u>	<u>7,700</u>	<u>113,100</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	5,980	500	(15,600)	(15,100)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	75,129	81,108		81,108
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 81,109</u>	<u>\$ 81,608</u>		<u>\$ 66,008</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	81.74%	77.43%		58.36%

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

**2019-2020 BUDGET AMENDMENT**

**RESOLVED**, that this resolution shall be the **FOOD SERVICE 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 **FOOD SERVICE FUND** of Rochester Community Schools for fiscal year 2019-2020 be adopted as follows:

Revenues		
Local		\$ 1,655,920
State		122,000
Federal		1,613,976
County and Other Proceeds		<u>2,912</u>
Total Revenue		3,394,808
Fund Balance July 1, 2019	\$1,845,449	
Fund Balance Appropriated to Expenditures	<u>(412,365)</u>	
Estimated Fund Balance June 30, 2020	1,433,084	
Revenue Appropriated to Fund Balance		<u>412,365</u>
Total Appropriated for Food Service Fund Expenditures		<u><u>\$ 3,807,173</u></u>

**BE IT FURTHER RESOLVED**, that \$3,807,173 in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

SUPPORT SERVICES:

Operations & Maintenance	\$ 2,400
Support Services-Other	<u>3,332,802</u>
	3,335,202

BUILDING IMPROVEMENT SERVICES	<u>471,971</u>
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Total Appropriated for Food Service Fund	<u><u>\$ 3,807,173</u></u>
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This appropriation to become effective June 15, 2020

**FURTHER RESOLVED**, that no board of education member or employee of the school district shall expend 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  
FOOD SERVICE FUND BUDGET  
June 15, 2020**

	2018-19	2019-20		
	Final Actual	Original Budget	Adjustments	Proposed Amended
<b>REVENUE:</b>				
Local Revenue	\$ 2,261,895	\$ 2,231,400	\$ (575,480)	\$ 1,655,920
State Revenue	120,646	120,745	1,255	122,000
Federal Revenue	1,035,362	1,060,000	553,976	1,613,976
Transfers In & Other Financing Sources	6,980	2,912	-	2,912
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>3,424,883</u>	<u>3,415,057</u>	<u>(20,249)</u>	<u>3,394,808</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Operations & Maintenance	-	2,400	-	2,400
Support Services-Other	3,498,453	3,432,802	(100,000)	3,332,802
<b>TOTAL EXPENDITURES</b>	<u>3,498,453</u>	<u>3,435,202</u>	<u>(100,000)</u>	<u>3,335,202</u>
<b>BUILDING IMPROVEMENT SERVICES</b>	<u>-</u>	<u>471,971</u>	<u>-</u>	<u>471,971</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<u>3,498,453</u>	<u>3,907,173</u>	<u>(100,000)</u>	<u>3,807,173</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(73,570)	(492,116)	79,751	(412,365)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,919,019</u>	<u>1,426,745</u>		<u>1,845,449</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,845,449</u>	<u>\$ 934,629</u>		<u>\$ 1,433,084</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	52.75%	23.92%		37.64%

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
OF ROCHESTER COMMUNITY SCHOOLS  
2019-2020 BUDGET AMENDMENT**

**RESOLVED**, that this resolution shall be the **STUDENT/SCHOOL ACTIVITY 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 **STUDENT/SCHOOL ACTIVITY FUND** of Rochester Community Schools for fiscal year 2019-2020 Be adopted as follows:

Revenues		
Local	\$	2,360,208
Total Revenue		2,360,208
Fund Balance July 1, 2019	\$	1,169,700
Fund Balance Appropriated to Expenditures		<u>158,623</u>
Projected Fund Balance June 30, 2020	\$	1,328,323
Fund Balance Appropriated to Expenditures		<u>(158,623)</u>
Total Appropriated for Student/School Activity Fund Expenditures	\$	<u><u>2,201,585</u></u>

**BE IT FURTHER RESOLVED**, that \$2,201,585 in the **STUDENT/SCHOOL ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Support Services-Other	\$	2,201,585
Total appropriated for Student/School Activity Fund		<u><u>2,201,585</u></u>

This appropriation is to become effective June 15, 2020

**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  
STUDENT/SCHOOL ACTIVITY FUND BUDGET  
June 15, 2020**

	2019-20		
	Budget	Adjustments	Proposed Amendment
<b>REVENUE:</b>			
Local Revenue	\$ 2,058,717	\$ 301,491	\$ 2,360,208
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>2,058,717</u>		<u>2,360,208</u>
<b>EXPENDITURES:</b>			
<b>SUPPORT SERVICES:</b>			
Support Services-Other	1,954,382	247,203	2,201,585
<b>TOTAL EXPENDITURES</b>	<u>1,954,382</u>	<u>247,203</u>	<u>2,201,585</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<u>1,954,382</u>	<u>247,203</u>	<u>2,201,585</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	104,335	54,288	158,623
<b>FUND BALANCE - BEGINNING OF YEAR</b>	1,311,440		1,169,700
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,415,775</u>		<u>\$ 1,328,323</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	72.44%		60.33%