

Robert Shaner, Ph.D.
Superintendent

Debi Fragomeni
Deputy Superintendent for Instruction



Dana J. Taylor, CPA, CFF
Deputy Superintendent for Business Affairs

Elizabeth A. Davis
Chief Human Resource Officer

501 W. University Drive • Rochester, Michigan • 48307 • Phone: 248.726.3000 • Fax: 248.726.3105

MEMORANDUM
November 12, 2018

To: Dr. Robert Shaner Superintendent

From: Dana Taylor, Assistant Superintendent of Business Affairs

Subject: **School District Budget Amendments for the 2018-2019 Fiscal Year**

The following pages contain the Resolutions for Amendment of the 2018-2019 General Fund and Food Service Fund budgets. The General Fund budget contains an increase in revenue of \$2,585,960 related to student enrollment increases, changes in grant allocations, and special education reimbursement. The General Fund budget contains an increase in expenditures of \$2,638,637 related to staffing changes and building infrastructure. The Food Service Fund budget contains a decrease in revenue of \$135,585. The Food Service Fund budget contains an increase in expenditures of \$927,584 related to servery improvements. Each budget amendment was reviewed in detail during the October 22 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.

Please let me know if you need any additional information.

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

2018-2019 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2018-2019: 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 2018-2019 be adopted as follows:

Revenues	
Local	\$ 26,674,750
State	133,747,827
Federal	4,431,902
County and Other Proceeds	<u>11,663,571</u>
Total Revenue	176,518,050
Estimated Fund Balance July 1, 2018	\$31,250,094
Revenue Appropriated to Fund Balance	<u>1,142,981</u>
Estimated Fund Balance June 30, 2019	32,393,075
Revenue Appropriated to Fund Balance	<u>(1,142,981)</u>
Total Appropriated for General Fund Expenditures	<u><u>\$175,375,069</u></u>

BE IT FURTHER RESOLVED, that \$175,375,069 in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$ 82,762,043
Added Needs	20,950,628
Adult and Continuing Education	252,957
SUPPORT SERVICES:	
Pupil Support	14,975,015
Instructional Support	8,201,500
General Administration	1,194,470
School Administration	8,612,470
Business Support	2,206,421
Operations & Maintenance	14,825,743
Transportation	7,545,751
Central Support	6,698,670
Other Support	2,768,723
COMMUNITY SERVICES	3,249,278
BUILDING IMPROVEMENTS	1,053,900
DEBT SERVICE	<u>77,500</u>
Total Appropriated for General Fund	<u><u>\$ 175,375,069</u></u>

This appropriation to become effective November 12, 2018

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
November 12, 2018**

	2017-18	2018-19		
	Final Actual	Original Budget	Adjustments	Proposed Budget
REVENUE:				
Local Revenue	\$ 26,438,162	\$ 26,669,868	\$ 4,882	\$ 26,674,750
State Revenue	131,113,691	131,334,831	2,412,996	133,747,827
Federal Revenue	4,091,410	4,263,820	168,082	4,431,902
Transfers In & Other Financing Sources	11,677,137	11,663,571	-	11,663,571
TOTAL REVENUE & OTHER SOURCES	173,320,400	173,932,090	2,585,960	176,518,050
EXPENDITURES:				
INSTRUCTION:				
Basic Programs	80,141,949	82,323,526	438,517	82,762,043
Added Needs	19,909,667	20,268,123	682,505	20,950,628
Adult and Continuing Education	140,109	171,041	81,916	252,957
TOTAL INSTRUCTION	100,191,725	102,762,690	1,202,938	103,965,628
SUPPORT SERVICES:				
Pupil Support	14,693,611	14,631,495	343,520	14,975,015
Instructional Staff Support	7,265,688	8,091,417	110,083	8,201,500
General Administration	1,114,586	1,185,243	9,227	1,194,470
School Administration	8,511,989	8,646,858	(34,388)	8,612,470
Business Support	1,914,071	2,175,132	31,289	2,206,421
Operations, Maintenance & Security	13,963,173	13,912,273	913,470	14,825,743
Pupil Transportation Services	7,298,214	7,581,635	(35,884)	7,545,751
Central Support	7,528,254	6,812,981	(114,311)	6,698,670
Other Support	2,626,324	2,674,276	94,447	2,768,723
TOTAL SUPPORT SERVICES	64,915,910	65,711,310	1,317,453	67,028,763
COMMUNITY SERVICES	2,920,806	3,131,032	118,246	3,249,278
BUILDING IMPROVEMENT SERVICES	2,907,938	1,053,900	-	1,053,900
DEBT SERVICE	36,341	77,500	-	77,500
	5,865,085	4,262,432	118,246	4,380,678
OTHER FINANCING USES:				
Interfund Transfer	-	-	-	-
TOTAL OTHER USES	-	-	-	-
TOTAL EXPENDITURES & OTHER USES	170,972,720	172,736,432	2,638,637	175,375,069
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	2,347,680	1,195,658	(52,677)	1,142,981
FUND BALANCE - BEGINNING OF YEAR	28,902,414	31,250,094		31,250,094
FUND BALANCE - END OF YEAR	\$ 31,250,094	\$ 32,445,752		\$ 32,393,075
FUND BALANCE AS PERCENT OF EXPENDITURES	18.28%	18.78%		18.47%

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

2018-2019 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2018-2019 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 2018-2019 be adopted as follows:

Revenues		
Local		\$ 2,305,750
State		110,000
Federal		1,055,000
County and Other Proceeds		-
Total Revenue		3,470,750
Estimated Fund Balance June 30, 2018	\$1,918,861	
Fund Balance Appropriated to Expenditures	(1,091,870)	
Projected Fund Balance June 30, 2019	826,991	
Revenue Appropriated to Fund Balance		1,091,870
Total Appropriated for Food Service Fund Expenditures		\$ 4,562,620

BE IT FURTHER RESOLVED, that \$4,562,620 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	4,360,220
	4,362,620

BUILDING IMPROVEMENT SERVICES	200,000
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Total Appropriated for Food Service Fund	\$ 4,562,620
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This appropriation to become effective November 12, 2018

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 PROJECTION
October 15, 2018**

		Original Budget	Adjustments	Proposed Budget
REVENUE:				
100	Local Revenue	\$ 2,366,012	\$ (60,262)	\$ 2,305,750
300	State Revenue	125,323	(15,323)	110,000
400	Federal Revenue	1,115,000	(60,000)	1,055,000
500	Transfers In & Other Financing Sources	-	-	-
	TOTAL REVENUE & OTHER SOURCES	<u>3,606,335</u>	<u>(135,585)</u>	<u>3,470,750</u>
EXPENDITURES:				
SUPPORT SERVICES:				
260	Operations & Maintenance	2,400	-	2,400
290	Support Services-Other	3,432,636	927,584	4,360,220
	TOTAL EXPENDITURES	<u>3,435,036</u>	<u>927,584</u>	<u>4,362,620</u>
450	BUILDING IMPROVEMENT SERVICES	200,000	-	200,000
		<u>3,635,036</u>	<u>927,584</u>	<u>4,562,620</u>
OTHER FINANCING USES:				
600	Interfund Transfer	-	-	-
	TOTAL OTHER USES	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENDITURES & OTHER USES	<u>3,635,036</u>	<u>927,584</u>	<u>4,562,620</u>
	EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(28,701)	(1,063,169)	(1,091,870)
740	FUND BALANCE - BEGINNING OF YEAR	<u>1,918,861</u>		<u>1,918,861</u>
	FUND BALANCE - END OF YEAR	<u>\$ 1,890,160</u>		<u>\$ 826,991</u>