

**Robert Shaner, Ph.D.**  
Superintendent

**Debi Fragomeni**  
Deputy Superintendent for Instruction



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

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**MEMORANDUM**

March 11, 2019

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 Early Learning Center Fund budgets. The General Fund budget contains an increase in revenue of \$1,806,442 related to retirement increases, changes in grant allocations, and special education reimbursement. The General Fund budget contains an increase in expenditures of \$1,805,242 related to changes in grant allocations, staffing updates, operational cost increases, transportation increases, and a transfer to the Early Learning Center Fund. The Early Learning Center Fund budget contains a decrease in revenue of \$1,885,980 and a decrease in expenditures of \$1,841,933. These changes reflect projections made based on current enrollment. Each budget amendment was reviewed in detail during the February 25 Board of Education work session held at Stoney Creek High School.

**Based on this information, we recommend THAT the Rochester Board of Education adopt the following resolutions for the General Fund and Early Learning Center 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	\$ 28,251,911
State	134,100,406
Federal	4,698,543
County and Other Proceeds	11,273,632
Total Revenue	178,324,492
Fund Balance July 1, 2018	\$31,250,094
Revenue Appropriated to Fund Balance	1,144,181
Estimated Fund Balance June 30, 2019	32,394,275
Revenue Appropriated to Fund Balance	(1,144,181)
Total Appropriated for General Fund Expenditures	\$177,180,311

**BE IT FURTHER RESOLVED**, that \$177,180,311 in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$ 82,780,885
Added Needs	21,128,510
Adult and Continuing Education	274,875
SUPPORT SERVICES:	
Pupil Support	14,988,407
Instructional Support	8,600,349
General Administration	1,448,872
School Administration	8,670,782
Business Support	2,288,021
Operations & Maintenance	14,428,457
Transportation	7,720,147
Central Support	6,657,218
Other Support	2,782,730
COMMUNITY SERVICES	3,294,658
BUILDING IMPROVEMENTS	1,763,900
DEBT SERVICE	77,500
TRANSFERS:	
Interfund Transfer	275,000
Total Appropriated for General Fund	\$ 177,180,311

This appropriation to become effective March 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  
March 11, 2019**

	2017-18	2018-19			Proposed Budget
	Final Actual	Original Budget	Budget Amendment #1	Adjustments	
<b>REVENUE:</b>					
Local Revenue	\$ 26,438,162	\$ 26,669,868	\$ 26,674,750	\$ 1,577,161	\$ 28,251,911
State Revenue	131,113,691	131,334,831	133,747,827	352,579	134,100,406
Federal Revenue	4,091,410	4,263,820	4,431,902	266,641	4,698,543
Transfers In & Other Financing Sources	11,677,137	11,663,571	11,663,571	(389,939)	11,273,632
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>173,320,400</u>	<u>173,932,090</u>	<u>176,518,050</u>	<u>1,806,442</u>	<u>178,324,492</u>
				-	
<b>EXPENDITURES:</b>					
<b>INSTRUCTION:</b>					
Basic Programs	80,141,949	82,323,526	82,762,043	18,842	82,780,885
Added Needs	19,909,667	20,268,123	20,950,628	177,882	21,128,510
Adult and Continuing Education	140,109	171,041	252,957	21,918	274,875
<b>TOTAL INSTRUCTION</b>	<u>100,191,725</u>	<u>102,762,690</u>	<u>103,965,628</u>	<u>218,642</u>	<u>104,184,270</u>
				-	
<b>SUPPORT SERVICES:</b>					
Pupil Support	14,693,611	14,631,495	14,975,015	13,392	14,988,407
Instructional Staff Support	7,265,688	8,091,417	8,201,500	398,849	8,600,349
General Administration	1,114,586	1,185,243	1,194,470	254,402	1,448,872
School Administration	8,511,989	8,646,858	8,612,470	58,312	8,670,782
Business Support	1,914,071	2,175,132	2,206,421	81,600	2,288,021
Operations, Maintenance & Security	13,963,173	13,912,273	14,825,743	(397,286)	14,428,457
Pupil Transportation Services	7,298,214	7,581,635	7,545,751	174,396	7,720,147
Central Support	7,528,254	6,812,981	6,698,670	(41,452)	6,657,218
Other Support	2,626,324	2,674,276	2,768,723	14,007	2,782,730
<b>TOTAL SUPPORT SERVICES</b>	<u>64,915,910</u>	<u>65,711,310</u>	<u>67,028,763</u>	<u>556,220</u>	<u>67,584,983</u>
				-	
<b>COMMUNITY SERVICES</b>	2,920,806	3,131,032	3,249,278	45,380	3,294,658
<b>BUILDING IMPROVEMENT SERVICES</b>	2,907,938	1,053,900	1,053,900	710,000	1,763,900
<b>DEBT SERVICE</b>	36,341	77,500	77,500	-	77,500
	<u>5,865,085</u>	<u>4,262,432</u>	<u>4,380,678</u>	<u>755,380</u>	<u>5,136,058</u>
				-	
<b>OTHER FINANCING USES:</b>					
Interfund Transfer	-	-	-	275,000	275,000
<b>TOTAL OTHER USES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,000</u>	<u>275,000</u>
				-	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<u>170,972,720</u>	<u>172,736,432</u>	<u>175,375,069</u>	<u>1,805,242</u>	<u>177,180,311</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	2,347,680	1,195,658	1,142,981	1,200	1,144,181
<b>FUND BALANCE - BEGINNING OF YEAR</b>	28,902,414	31,250,094	31,250,094		31,250,094
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 31,250,094</u>	<u>\$ 32,445,752</u>	<u>\$ 32,393,075</u>		<u>\$ 32,394,275</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	18.28%	18.78%	18.47%		18.28%

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

**2018-2019 BUDGET AMENDMENT**

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

Revenues		
Local	\$	417,180
Transfers In & Other Financing Uses	\$	275,000
Total Revenue		692,180
Fund Balance July 1, 2018	\$0	
Fund Balance Appropriated to Expenditures	(0)	
Estimated Fund Balance June 30, 2019	(0)	
Revenue Appropriated to Fund Balance		0
Total Appropriated for Early Learning Center Fund Expenditures		\$692,180

**BE IT FURTHER RESOLVED**, that \$692,180 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
INSTRUCTION:		
Basic Programs	\$	188,585
SUPPORT SERVICES:		
Instructional Support		169,567
Operations & Maintenance		146,911
Central Support		30,000
COMMUNITY SERVICES		157,117
Total Appropriated for Early Learning Center Fund	\$	692,180

This appropriation to become effective March 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  
EARLY LEARNING CENTER FUND  
Monday, March 11, 2019

		2018-19		
		Original Budget	Adjustments	Proposed Budget
<b>REVENUE:</b>				
100	Local Revenue	\$ 2,578,160	\$ (2,160,980)	\$ 417,180
600	Transfers In & Other Financing Sources		275,000	275,000
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>		<u>2,578,160</u>	<u>(1,885,980)</u>	<u>692,180</u>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
110	Basic Programs	1,958,862	(1,770,277)	188,585
<b>SUPPORT SERVICES:</b>				
220	Instructional Staff Support	292,426	(122,859)	169,567
260	Operations, Maintenance & Security	252,825	(105,914)	146,911
280	Central Support	30,000	-	30,000
<b>TOTAL SUPPORT SERVICES</b>		<u>575,251</u>	<u>(228,772)</u>	<u>346,479</u>
<b>COMMUNITY SERVICES</b>			157,117	157,117
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<u>2,534,113</u>	<u>(1,841,933)</u>	<u>692,180</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>		44,047	(44,047)	(0)
740	<b>FUND BALANCE - BEGINNING OF YEAR</b>			-
	<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 44,047</u>	<u>\$ (44,047)</u>	<u>\$ (0)</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>		1.74%		0.00%