

Robert Shaner, Ph.D.
Superintendent

Debi Fragomeni
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Deputy Superintendent for Business Affairs

Elizabeth A. Davis
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MEMORANDUM

March 8, 2021

To: Dr. Robert Shaner, Superintendent

From: Dana Taylor, Deputy Superintendent of Business Affairs

Subject: **School District Budget Amendment for the 2020-2021 Fiscal Year**

The following pages contain the Resolutions for a budget amendment to the general fund, food service fund, and early learning center fund for the 2020-2021 school year.

The General Fund budget revenue increased \$213,940 related to revised local, state, and federal funding expectations. The General Fund budget expenditures increased \$163,593 due to current staffing projections. As a result, fund balance is projected to increase by \$151,232 to \$38,680,026.

The Food Service Fund budget revenue decreased \$1,607,684 due to reduction in local revenue. The Food Service Fund budget expenditures decreased by \$1,215,359 due to reductions in staffing and food costs. As a result, fund balance is projected to decrease by \$764,338 to \$782,101.

The Early Learning Center Fund budget revenue decreased by \$199,817 due to decreased enrollment. The Early Learning Center budget expenditures decrease by \$199,817 due to lower staffing levels. As a result, fund balance is not projected to change.

The budget was discussed with the Board of Education at subcommittee meetings that occurred on February 18 and 19. At the February 22, 2021 Board of Education, each budget amendment was reviewed in detail.

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

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

2020-2021 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Rochester Community Schools for

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for

Revenues	
Local	\$ 25,318,304
State	136,308,903
Federal	11,521,947
Other Financing Sources	<u>14,456,522</u>
Total Revenue	187,605,676
Fund Balance June 30, 2020	\$ 38,528,794
Fund Balance Appropriated to Expenditures	<u>151,232</u>
Projected Fund Balance June 30, 2021	38,680,026
Fund Balance Appropriated to Expenditures	<u>151,232</u>
Total Appropriated for General Fund Expenditures	<u>\$ 187,454,444</u>

BE IT FURTHER RESOLVED, that \$187,454,444 in the **General Fund** is hereby appropriated in the amounts and for the Expenditures

INSTRUCTION:

Basic Programs	\$86,607,277
Added Needs	22,311,771
Adult and Continuing Education	297,144

SUPPORT SERVICES:

Pupil Support	15,825,590
Instructional Support	11,848,789
General Administration	1,743,150
School Administration	8,669,257
Business Support	2,504,802
Operations & Maintenance	16,998,606
Transportation	7,534,878
Central Support	7,171,545
Other Support	3,017,787

COMMUNITY SERVICES 2,382,650

BUILDING IMPROVEMENT SERVICES 242,819

TRANSFERS:

Transfer to Other Funds	<u>298,379</u>
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Total Appropriated for General Fund \$ 187,454,444

This appropriation is to become effective March 8, 2021

FURTHER RESOLVED, that no board of education member or employee of the school district shall expend any funds or 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 of appropriated by the board shall require approval of the board.

**ROCHESTER COMMUNITY SCHOOLS
GENERAL FUND ORIGINAL BUDGET
June 30, 2021**

	2019-20	2020-21		
	Final Actual	Amendment 1	Adjustments	Proposed Amendment 2
REVENUE:				
Local Revenue	\$ 27,000,673	\$ 26,108,154	\$ (789,850)	\$ 25,318,304
State Revenue	135,197,826	135,738,341	570,563	136,308,903
Federal Revenue	4,334,695	12,919,211	(1,397,264)	11,521,947
Transfers In & Other Financing Sources	12,035,970	12,626,031	1,830,491	14,456,522
TOTAL REVENUE & OTHER SOURCES	\$ 178,569,164	\$ 187,391,736	\$ 213,940	\$ 187,605,676
EXPENDITURES:				
INSTRUCTION:				
Basic Programs	\$ 82,547,895	\$ 88,269,279	\$ (1,662,002)	\$ 86,607,277
Added Needs	21,984,411	21,451,186	860,585	22,311,771
Adult and Continuing Education	181,622	169,707	127,437	297,144
TOTAL INSTRUCTION	104,713,927	109,890,172	(673,980)	109,216,192
SUPPORT SERVICES:				
Pupil Support	15,705,064	15,757,722	67,868	15,825,590
Instructional Staff Support	7,912,199	11,466,606	382,183	11,848,789
General Administration	1,731,406	1,682,925	60,225	1,743,150
School Administration	9,145,567	8,748,261	(79,004)	8,669,257
Business Support	2,071,287	2,455,159	49,643	2,504,802
Operations, Maintenance & Security	13,602,675	16,946,879	51,727	16,998,606
Pupil Transportation Services	6,123,305	7,523,387	11,491	7,534,878
Central Support	5,923,870	6,885,402	286,143	7,171,545
Other Support	2,873,187	3,193,693	(175,906)	3,017,787
TOTAL SUPPORT SERVICES	65,088,560	74,660,034	654,370	75,314,404
COMMUNITY SERVICES	3,119,664	2,297,826	84,824	2,382,650
BUILDING IMPROVEMENT SERVICES	3,054,780	242,819	-	242,819
DEBT SERVICE	-	-	-	-
	6,174,444	2,540,645	84,824	2,625,469
OTHER FINANCING USES:				
Interfund Transfer	397,706	200,000	98,379	298,379
TOTAL OTHER USES	397,706	200,000	98,379	298,379
TOTAL EXPENDITURES & OTHER USES	\$ 176,374,636	\$ 187,290,851	\$ 163,593	\$ 187,454,444
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	\$ 2,194,528	\$ 100,885	\$ 50,347	\$ 151,232
FUND BALANCE - BEGINNING OF YEAR	36,334,266	38,528,794		38,528,794
FUND BALANCE - END OF YEAR	\$ 38,528,794	\$ 38,629,679		\$ 38,680,026
FUND BALANCE AS PERCENT OF EXPENDITURES	21.84%	20.63%		20.63%

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

2020-2021 AMENDED BUDGET

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2020-2021: 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 2020-2021 be adopted as follows:

Revenues	
Local	\$ 108,879
State	122,325
Federal	1,682,406
County and Other Proceeds	<u>2,500</u>
Total Revenue	1,916,110
Estimated Fund Balance July 1, 2020	\$1,546,439
Fund Balance Appropriated to Expenditures	<u>(764,338)</u>
Estimated Fund Balance June 30, 2021	782,101
Revenue Appropriated to Fund Balance	<u>764,338</u>
Total Appropriated for Food Service Fund Expenditures	<u><u>\$ 2,680,448</u></u>

BE IT FURTHER RESOLVED, that \$2,680,448 in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

SUPPORT SERVICES:

Operations & Maintenance	\$ 3,900
Support Services-Other	<u>2,214,600</u>
	2,218,500

BUILDING IMPROVEMENT SERVICES	<u>461,948</u>
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Total Appropriated for Food Service Fund	<u><u>\$ 2,680,448</u></u>
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This appropriation to become effective March 8, 2021

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
March 8, 2021**

	2019-20	2020-21		
	Final Actual	Original Budget	Adjustments	Proposed Amended
REVENUE:				
Local Revenue	\$ 1,553,684	\$ 2,394,607	\$ (2,285,728)	\$ 108,879
State Revenue	121,682	122,000	325	122,325
Federal Revenue	1,422,217	1,004,275	678,131	1,682,406
Transfers In & Other Financing Sources	5,018	2,912	(412)	2,500
TOTAL REVENUE & OTHER SOURCES	<u>3,102,601</u>	<u>3,523,794</u>	<u>(1,607,684)</u>	<u>1,916,110</u>
EXPENDITURES:				
SUPPORT SERVICES:				
Operations & Maintenance	6,892	2,400	1,500	3,900
Support Services-Other	2,872,468	3,293,407	(1,078,807)	2,214,600
TOTAL EXPENDITURES	<u>2,879,360</u>	<u>3,295,807</u>	<u>(1,077,307)</u>	<u>2,218,500</u>
BUILDING IMPROVEMENT SERVICES	<u>522,251</u>	<u>600,000</u>	<u>(138,052)</u>	<u>461,948</u>
TOTAL EXPENDITURES & OTHER USES	<u>3,401,611</u>	<u>3,895,807</u>	<u>(1,215,359)</u>	<u>2,680,448</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(299,010)	(372,013)	(392,325)	(764,338)
FUND BALANCE - BEGINNING OF YEAR	<u>1,845,449</u>	<u>1,546,439</u>		<u>1,546,439</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,546,439</u>	<u>\$ 1,174,426</u>		<u>\$ 782,101</u>
FUND BALANCE AS PERCENT OF EXPENDITURES	45.46%	30.15%		29.18%

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

2020-2021 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **EARLY LEARNING CENTER FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2020-2021: 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 2020-2021 be adopted as follows:

Revenues		
Local		\$544,182
State		96,094
Transfers In & Other Financing Sources		298,379
Total Revenue		<u>938,655</u>
Fund Balance July 1, 2020	\$	-
Revenue Appropriated to Fund Balance		<u>-</u>
Estimated Fund Balance June 30, 2021		-
Revenue Appropriated to Fund Balance		<u>-</u>
Total Appropriated for Early Learning Center Fund Expenditures		\$938,655

BE IT FURTHER RESOLVED, that \$938,655 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
INSTRUCTION:		
Basic Programs		\$146,408
SUPPORT SERVICES:		
Instructional Support		147,713
Operations & Maintenance		161,572
Central Support		5,000
COMMUNITY SERVICES		477,962
Total Appropriated for Early Learning Center Fund		<u><u>\$938,655</u></u>

This appropriation to become effective March 8, 2021

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
June 30, 2021

	2019-20	2020-21		
	Final Actual	Original Budget	Adjustments	Proposed Amendment
REVENUE:				
Local Revenue	\$ 681,401	\$ 1,003,472	\$ (459,290)	\$ 544,182
State Revenue		-	96,094	96,094
Transfers In & Other Financing Sources	392,883	135,000	163,379	298,379
TOTAL REVENUE & OTHER SOURCES	<u>1,074,284</u>	<u>1,138,472</u>	<u>(199,817)</u>	<u>938,655</u>
EXPENDITURES:				
INSTRUCTION:				
Basic Programs	251,923	276,251	(129,843)	146,408
SUPPORT SERVICES:				
Instructional Staff Support	190,580	138,083	9,630	147,713
Operations, Maintenance & Security	167,704	155,069	6,503	161,572
Central Support	3,671	10,000	(5,000)	5,000
TOTAL SUPPORT SERVICES	<u>361,955</u>	<u>303,152</u>	<u>11,133</u>	<u>314,285</u>
COMMUNITY SERVICES	<u>460,406</u>	<u>559,069</u>	<u>(81,107)</u>	<u>477,962</u>
OTHER FINANCING USES:				
Interfund Transfer				
TOTAL OTHER USES				
TOTAL EXPENDITURES & OTHER USES	<u>1,074,284</u>	<u>1,138,472</u>	<u>(199,817)</u>	<u>938,655</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	-	-		-
FUND BALANCE - BEGINNING OF YEAR	-	-		-
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
FUND BALANCE AS PERCENT OF EXPENDITURES	0.00%	0.00%		0.00%