

**MEMORANDUM**

June 21, 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, Debt Service Fund, Capital Projects Fund, Sinking Fund, Caring Steps Fund, Bookstore Fund, Food Service Fund, and Student/School Activity Fund.

The General Fund budget revenue increased \$2,600,289 due to increase in state revenue while expenditures increased \$2,548,991 due to forecasted salary and benefit changes. Fund balance is projected to decrease \$1,797,470 to \$36,731,324.

The Debt Service Fund budget revenue increased \$49,592 due to increased property tax collections while expenditures increased \$11,000 due to taxes abated. Fund balance is projected to decrease \$204,404 to \$2,537,705.

The Capital Projects Fund budget revenue decreased \$202,752 due to a decrease in interest revenue. There were no changes to Capital Projects Fund budget expenditures. Fund balance is projected to decrease by \$18,683,919 to \$16,900,247.

The Sinking Fund budget revenue decreased \$21,082 due to a decrease in property tax collections while expenditures decreased \$638,517 due to a decrease in capital outlay. Fund balance is projected to increase \$3,997,657 during its first year of existence.

The Bookstore Fund budget revenue decreased by \$56,000 and expenditures decreased \$43,205 due to an interruption of operations due to the pandemic. Fund balance is projected to decrease \$17,795 to \$58,981.

The Caring Steps Fund budget revenue increased \$62,699 due to increased tuition while expenditures increased \$62,699 due to increased operational costs. As a result, revenue and expenditures offset and fund balance is \$0.

The Food Service Fund budget revenue increased \$420,133 due to increased federal revenue while expenditures decreased \$41,180 due to reduction in operational costs. Fund balance is projected to decrease \$305,577 to \$1,240,862.

The Student/School Activity Fund budget revenue decreased \$1,298,481 and expenditures decreased \$874,144 due to an interruption of operations due to the pandemic. Fund balance is projected to decrease \$199,602 to \$1,064,070.

These budgets were reviewed in detail at the May 17, 2021 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, Debt Service Fund, Capital Projects Fund, Sinking Fund, Caring Steps Fund, Bookstore Fund, Food Service Fund, and Student/School Activity Fund.**

**ROCHESTER COMMUNITY SCHOOLS  
GENERAL FUND BUDGET  
June 21, 2021**

	2019-20		2020-21	
	Final			
	Actual	Amendment 3	Adjustments	Amendment 4
<b>REVENUE:</b>				
Local Revenue	\$ 27,000,673	\$ 25,318,304	\$ (296,012)	\$ 25,022,292
State Revenue	135,197,826	136,308,903	2,839,226	139,148,129
Federal Revenue	4,334,695	11,521,947	88,884	11,610,831
Transfers In & Other Financing Sources	12,035,970	14,456,522	(31,809)	14,424,713
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 178,569,164</b>	<b>\$ 187,605,676</b>	<b>\$ 2,600,289</b>	<b>\$ 190,205,965</b>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
Basic Programs	\$ 82,547,895	\$ 86,607,277	\$ 1,226,908	\$ 87,834,185
Added Needs	21,984,411	22,311,771	437,548	22,749,319
Adult and Continuing Education	181,622	297,144	7,412	304,556
<b>TOTAL INSTRUCTION</b>	<b>104,713,927</b>	<b>109,216,192</b>	<b>1,671,868</b>	<b>110,888,060</b>
<b>SUPPORT SERVICES:</b>				
Pupil Support	15,705,064	15,825,590	662,468	16,488,058
Instructional Staff Support	7,912,199	11,848,789	65,361	11,914,150
General Administration	1,731,406	1,743,150	130,788	1,873,938
School Administration	9,145,567	8,669,257	421,911	9,091,168
Business Support	2,071,287	2,504,802	(179,490)	2,325,312
Operations, Maintenance & Security	13,602,675	16,998,606	67,116	17,065,722
Pupil Transportation Services	6,123,305	7,534,878	(149,908)	7,384,970
Central Support	5,923,870	7,171,545	74,978	7,246,523
Other Support	2,873,187	3,017,787	27,306	3,045,093
<b>TOTAL SUPPORT SERVICES</b>	<b>65,088,560</b>	<b>75,314,404</b>	<b>1,120,530</b>	<b>76,434,934</b>
<b>COMMUNITY SERVICES</b>	3,119,664	2,382,650	(243,407)	2,139,243
<b>BUILDING IMPROVEMENT SERVICES</b>	3,054,780	242,819	-	242,819
<b>DEBT SERVICE</b>	-	-	-	-
	6,174,444	2,625,469	(243,407)	2,382,062
<b>OTHER FINANCING USES:</b>				
Interfund Transfer	397,706	2,298,379	-	2,298,379
<b>TOTAL OTHER USES</b>	<b>397,706</b>	<b>2,298,379</b>	<b>-</b>	<b>2,298,379</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 176,374,636</b>	<b>\$ 189,454,444</b>	<b>\$ 2,548,991</b>	<b>\$ 192,003,435</b>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>\$ 2,194,528</b>	<b>\$ (1,848,768)</b>		<b>\$ (1,797,470)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>36,334,266</b>	<b>38,528,794</b>		<b>38,528,794</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 38,528,794</b>	<b>\$ 36,680,026</b>		<b>\$ 36,731,324</b>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	<b>21.84%</b>	<b>19.36%</b>		<b>19.13%</b>

**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 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 **GENERAL FUND** of Rochester Community Schools for fiscal year 2020-2021 which includes 18.000 mills of ad valorem taxes to be levied on non-homestead property to be used for general operations be adopted as follows:

Revenues	
Local	\$ 25,022,292
State	139,148,129
Federal	11,610,831
Other Financing Sources	<u>14,424,713</u>
Total Revenue	190,205,965
Fund Balance July 1, 2020	\$ 38,528,794
Fund Balance Appropriated to Expenditures	<u>(1,797,470)</u>
Projected Fund Balance June 30, 2021	36,731,324
Fund Balance Appropriated to Expenditures	<u>(1,797,470)</u>
Total Appropriated for General Fund Expenditures	<u><u>\$ 192,003,435</u></u>

**BE IT FURTHER RESOLVED**, that \$192,003,435 in the **General Fund** is hereby appropriated in the amounts and for the Expenditures

**INSTRUCTION:**

Basic Programs	\$87,834,185
Added Needs	22,749,319
Adult and Continuing Education	304,556

**SUPPORT SERVICES:**

Pupil Support	16,488,058
Instructional Support	11,914,150
General Administration	1,873,938
School Administration	9,091,168
Business Support	2,325,312
Operations & Maintenance	17,065,722
Transportation	7,384,970
Central Support	7,246,523
Other Support	3,045,093

COMMUNITY SERVICES 2,139,243

BUILDING IMPROVEMENT SERVICES 242,819

**TRANSFERS:**

Transfer to Other Funds	<u>2,298,379</u>
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Total Appropriated for General Fund \$ 192,003,435

This appropriation is to become effective June 21, 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  
DEBT SERVICE FUND BUDGET  
June 21, 2021**

	2020-21		2020-21	
	Initial Budget	Adjustments	Proposed Amendment	
<b>REVENUE:</b>				
Local Revenue	\$ 18,936,129	\$ 56,371	\$	18,992,500
Earnings on Investment	27,594	(6,779)		20,815
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>18,963,723</b>	<b>49,592</b>		<b>19,013,315</b>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Bond Principal	13,365,000	-		13,365,000
Bond Interest	5,789,219	-		5,789,219
Other Expense	52,500	11,000		63,500
<b>TOTAL EXPENDITURES</b>	<b>19,206,719</b>	<b>11,000</b>		<b>19,217,719</b>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>(242,996)</b>	<b>38,592</b>		<b>(204,404)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>2,742,109</u>			<u>2,742,109</u>
<b>FUND BALANCE - END OF YEAR</b>	\$ <u><u>2,499,113</u></u>		\$	<u><u>2,537,705</u></u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	13.01%			13.21%

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

**2020-21 BUDGET AMENDMENT**

**RESOLVED**, that this resolution shall be the **DEBT 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 **DEBT SERVICE FUND** of Rochester Community Schools for fiscal year 2020-2021 which includes 3.48 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	\$ 18,992,500
	Interest	<u>20,815</u>
	Total Revenue	19,013,315
Fund Balance July 1, 2020		\$ 2,742,109
Fund Balance Appropriated to Expenditures		<u>(204,404)</u>
Projected Fund Balance June 30, 2021		\$ 2,537,705
Fund Balance Appropriated to Expenditures		<u>204,404</u>
Total Appropriated for Debt Service Fund Expenditures		<u><u>\$ 19,217,719</u></u>

**BE IT FURTHER RESOLVED**, that \$19,217,719 in the **DEBT SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
	Bond Principal	\$ 13,365,000
	Bond Interest	5,789,219
	Other Bond Expenditures	<u>63,500</u>
Total appropriated for Debt Service Fund		<u><u>\$ 19,217,719</u></u>

This appropriation is to become effective June 21, 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  
CAPITAL PROJECTS BOND FUND BUDGET  
June 21, 2021**

	2020-21		
	Original Budget	Adjustments	Proposed Amendment
<b>REVENUE:</b>			
Interest	\$ 334,000	\$ (225,592)	\$ 108,408
Rebates	50,000	22,840	72,840
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>384,000</u>	<u>(202,752)</u>	<u>181,248</u>
<b>EXPENDITURES:</b>			
<b>SUPPORT SERVICES:</b>			
Capital Outlay	18,753,578	-	18,753,578
Other	111,589	-	111,589
<b>TOTAL EXPENDITURES</b>	<u>18,865,167</u>	<u>-</u>	<u>18,865,167</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(18,481,167)	(202,752)	(18,683,919)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>35,584,166</u>		<u>35,584,166</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 17,102,999</u>		<u>\$ 16,900,247</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	90.66%		89.58%

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

**2020-21 BUDGET AMENDMENT**

**RESOLVED**, that this resolution shall be the **CAPITAL PROJECTS BOND 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 **CAPITAL PROJECTS BOND FUND** of Rochester Community Schools for fiscal year 2020-2021 be adopted as follows:

Revenues	Interest	\$ 108,408
	Rebates	72,840
	Total Revenue	181,248
Fund Balance July 1, 2020		\$ 35,584,166
Fund Balance Appropriated to Expenditures		(18,683,919)
Projected Fund Balance June 30, 2021		\$ 16,900,247
Fund Balance Appropriated to Expenditures		18,683,919
Total appropriated for Capital Projects Bond Fund Expenditures		\$ 18,865,167

**BE IT FURTHER RESOLVED**, that \$18,865,167 in the **CAPITAL PROJECTS BOND FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Services	\$ 111,589
	Capital Outlay	18,753,578
		18,865,167
Total appropriated - Capital Projects Bond Fund		\$ 18,865,167

This appropriation to become effective June 21, 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  
CAPITAL PROJECTS SINKING FUND BUDGET  
June 21, 2021**

	2020-21		
	Budget	Adjustments	Proposed Amendment
<b>REVENUE:</b>			
Property Taxes	\$ 8,091,977	\$ (20,977)	\$ 8,071,000
Interest	40,460	(105)	40,355
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>8,132,437</u>	<u>(21,082)</u>	<u>8,111,355</u>
<b>EXPENDITURES:</b>			
<b>SUPPORT SERVICES:</b>			
Capital Outlay	9,645,215	(774,694)	8,870,521
Other	107,000	136,177	243,177
<b>TOTAL EXPENDITURES</b>	<u>9,752,215</u>	<u>(638,517)</u>	<u>9,113,698</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interfund Transfer	2,000,000	-	2,000,000
Loan Proceeds	-	-	3,000,000
Loan Principal	-	-	-
Interest on Debt	-	-	-
	<u>2,000,000</u>	<u>-</u>	<u>5,000,000</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	380,222	617,435	3,997,657
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-		-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 380,222</u>		<u>\$ 3,997,657</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	3.90%		43.86%



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

**2020-21 BUDGET AMENDMENT**

**RESOLVED**, that this resolution shall be the **CAPITAL PROJECTS SINKING 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 **CAPITAL PROJECTS SINKING FUND** of Rochester Community Schools for fiscal year 2020-2021 which includes 1.4874 mills of ad valorem taxes to be levied on non-homestead and homestead property be adopted as follows:

Revenues:

Property Taxes		\$ 8,071,000
Interest		40,355
Other Financing Sources		<u>5,000,000</u>
Total Revenue		13,111,355

Fund Balance July 1, 2020	\$	-
Revenues Appropriated to Expenditures		<u>3,997,657</u>
Projected Fund Balance June 30, 2021	\$	3,997,657

Revenues Appropriated to Expenditures		<u>(3,997,657)</u>
Total appropriated for Capital Projects Sinking Fund Expenditures	\$	<u><u>9,113,698</u></u>

**BE IT FURTHER RESOLVED**, that \$9,113,698 in the **CAPITAL PROJECTS SINKING FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Services		\$ 243,177
Capital Outlay		<u>8,870,521</u>

Total appropriated - Capital Projects Sinking Fund		<u><u>\$ 9,113,698</u></u>
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This appropriation to become effective June 21, 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  
BOOKSTORE FUND BUDGET  
June 21,2021**

	2019-20	2020-21		
	Final Actual	Initial Budget	Adjustments	Proposed Amendment
<b>REVENUE:</b>				
Local Revenue	\$ 99,434	\$ 98,000	\$ (56,000)	\$ 42,000
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>99,434</u>	<u>98,000</u>	<u>(56,000)</u>	<u>42,000</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Support Services-Business	1,805	1,000	500	1,500
Support Services-Other	101,961	97,000	(48,000)	49,000
Support Services-Building Improvements	-	5,000	4,295	9,295
<b>TOTAL EXPENDITURES</b>	<u>103,766</u>	<u>103,000</u>	<u>(43,205)</u>	<u>59,795</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	103,766	103,000	(43,205)	59,795
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(4,332)	(5,000)	(12,795)	(17,795)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>81,108</u>	<u>76,776</u>		<u>76,776</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 76,776</u>	<u>\$ 71,776</u>		<u>\$ 58,981</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	73.99%	69.69%		98.64%

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

**2020-2021 BUDGET AMENDMENT**

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

Revenues

Sales	\$	<u>42,000</u>
Total Revenue		42,000

Fund Balance July 1, 2020 \$ 76,776

Fund Balance Appropriated to Expenditures (17,795)

Projected Fund Balance June 30, 2021 58,981

Fund Balance Appropriated to Expenditures 17,795

Total appropriated for Bookstore Fund Expenditures \$ 59,795

**BE IT FURTHER RESOLVED**, that \$59,795 in the **BOOKSTORE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Support Services - Business	1,500
Support Services - Building Improvements	9,295
Support Services - Other	<u>49,000</u>

Total appropriated - Bookstore Fund \$ 59,795

This appropriation to become effective June 21, 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 21, 2021

	2019-20	2020-21		
	Final Actual	Amendment 1	Adjustments	Proposed Amendment
<b>REVENUE:</b>				
Local Revenue	\$ 681,401	\$ 544,182	\$ 80,859	\$ 625,041
State Revenue		96,094	(95,540)	554
Federal Revenue			96,094	96,094
Transfers In & Other Financing Sources	392,883	298,379	(18,714)	279,665
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>1,074,284</u>	<u>938,655</u>	<u>62,699</u>	<u>1,001,354</u>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
Basic Programs	251,923	146,408	(3,502)	142,906
<b>SUPPORT SERVICES:</b>				
Instructional Staff Support	190,580	147,713	30,483	178,196
Operations, Maintenance & Security	167,704	161,572	17,977	179,549
Central Support	3,671	5,000	(2,500)	2,500
<b>TOTAL SUPPORT SERVICES</b>	<u>361,955</u>	<u>314,285</u>	<u>45,960</u>	<u>360,245</u>
<b>COMMUNITY SERVICES</b>	<u>460,406</u>	<u>477,962</u>	<u>20,241</u>	<u>498,203</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<u>1,074,284</u>	<u>938,655</u>	<u>62,699</u>	<u>1,001,354</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<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**

**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		\$625,041
State		554
Federal		96,094
Transfer from General Fund		279,665
Total Revenue		1,001,354
Fund Balance July 1, 2020	\$	-
Revenue Appropriated to Fund Balance		-
Estimated Fund Balance June 30, 2021		-
Revenue Appropriated to Fund Balance		-
Total Appropriated for Early Learning Center Fund Expenditures		\$1,001,354

**BE IT FURTHER RESOLVED**, that \$1,001,354 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
INSTRUCTION:		
Basic Programs		\$142,906
SUPPORT SERVICES:		
Instructional Support		178,196
Operations & Maintenance		179,549
Central Support		2,500
COMMUNITY SERVICES		498,203
Total Appropriated for Early Learning Center Fund		\$1,001,354

This appropriation to become effective June 21, 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**  
**FOOD SERVICE FUND BUDGET**  
**June 21, 2021**

	2019-20		2020-21	
	Final Actual	Amended Budget	Adjustments	Proposed Amendment
<b>REVENUE:</b>				
Local Revenue	\$ 1,553,684	\$ 108,879	\$ (95,561)	\$ 13,318
State Revenue	121,682	122,325	(37,017)	85,308
Federal Revenue	1,422,217	1,682,406	552,299	2,234,705
Transfers In & Other Financing Sources	5,018	2,500	412	2,912
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>3,102,601</u>	<u>1,916,110</u>	<u>420,133</u>	<u>2,336,243</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Operations & Maintenance	6,892	3,900	(875)	3,025
Support Services-Other	2,872,468	2,214,600	(40,305)	2,174,295
<b>TOTAL EXPENDITURES</b>	<u>2,879,360</u>	<u>2,218,500</u>	<u>(41,180)</u>	<u>2,177,320</u>
<b>BUILDING IMPROVEMENT SERVICES</b>	<u>522,251</u>	<u>461,948</u>	<u>-</u>	<u>464,500</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<u>3,401,611</u>	<u>2,680,448</u>	<u>(41,180)</u>	<u>2,641,820</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(299,010)	(764,338)	461,313	(305,577)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,845,449</u>	<u>1,546,439</u>		<u>1,546,439</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,546,439</u>	<u>\$ 782,101</u>		<u>\$ 1,240,862</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	45.46%	29.18%		46.97%

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

**2020-2021 BUDGET AMENDMENT**

**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	\$	13,318
State		85,308
Federal		2,234,705
County and Other Proceeds		<u>2,912</u>
Total Revenue		2,336,243
Fund Balance July 1, 2020	\$1,546,439	
Fund Balance Appropriated to Expenditures		<u>(305,577)</u>
Estimated Fund Balance June 30, 2021		1,240,862
Fund Balance Appropriated to Expenditures		<u>305,577</u>
Total Appropriated for Food Service Fund Expenditures		<u><u>\$ 2,641,820</u></u>

**BE IT FURTHER RESOLVED**, that \$2,641,820 in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

SUPPORT SERVICES:

Operations & Maintenance	\$	3,025
Support Services-Other		<u>2,174,295</u>
		2,177,320

BUILDING IMPROVEMENT SERVICES	<u>464,500</u>
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Total Appropriated for Food Service Fund	<u><u>\$ 2,641,820</u></u>
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This appropriation to become effective June 21, 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  
STUDENT/SCHOOL ACTIVITY FUND BUDGET  
June 21, 2021**

	2019-20	2020-21		
	Final Actual	Budget	Proposed Adjustments	Final
<b>REVENUE:</b>				
Local Revenue	\$ 2,343,656	\$ 2,393,264	\$ (1,298,481)	\$ 1,094,783
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>2,343,656</u>	<u>2,393,264</u>		<u>1,094,783</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Support Services-Other	2,249,684	2,168,529	\$ (874,144)	1,294,385
<b>TOTAL EXPENDITURES</b>	<u>2,249,684</u>	<u>2,168,529</u>		<u>1,294,385</u>
<b>OTHER FINANCING USES:</b>				
Interfund Transfer	-	-	-	-
<b>TOTAL OTHER USES</b>	<u>-</u>	<u>-</u>		<u>-</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<u>2,249,684</u>	<u>2,168,529</u>		<u>1,294,385</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	93,972	224,735		(199,602)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	1,169,700	1,263,672		1,263,672
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,263,672</u>	<u>\$ 1,488,407</u>		<u>\$ 1,064,070</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	56.17%	68.64%		82.21%



**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
OF ROCHESTER COMMUNITY SCHOOLS  
2020-2021 BUDGET AMENDMENT**

**RESOLVED**, that this resolution shall be the **STUDENT/SCHOOL ACTIVITY 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 **STUDENT/SCHOOL ACTIVITY FUND** of Rochester Community Schools for fiscal year 2020-2021 Be adopted as follows:

Revenues		
Local	\$	1,094,783
Total Revenue		1,094,783
Estimated Fund Balance July 1, 2020	\$	1,263,672
Fund Balance Appropriated to Expenditures		<u>(199,602)</u>
Projected Fund Balance June 30, 2021	\$	1,064,070
Fund Balance Appropriated to Expenditures		<u>199,602</u>
Total Appropriated for Student/School Activity Fund Expenditures	\$	<u><u>1,294,385</u></u>

**BE IT FURTHER RESOLVED**, that \$1,294,385 in the **STUDENT/SCHOOL ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Support Services-Other	\$	1,294,385
Total appropriated for Student/School Activity Fund		<u><u>\$ 1,294,385</u></u>

This appropriation is to become effective June 21, 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.