

**MEMORANDUM**

June 21, 2021

To: Dr. Robert Shaner, Superintendent

From: Dana Taylor, Deputy Superintendent of Business Affairs

Subject: **School District Initial Budgets for the 2021-2022 Fiscal Year**

The following pages contain the Resolutions for the initial budget 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.

The General Fund budget revenue decreased \$5,333,003 due to one-time COVID-19 funding and a \$65 per pupil decrease while expenditures decreased \$5,290,244 mainly due to forecasted salary and benefit changes. Fund balance is projected to decrease by \$1,840,229 to \$34,891,095.

The Debt Service Fund budget revenue decreased \$9,407,974 due to decreased property tax collections while expenditures decreased \$8,386,950 due to a decrease in bond principal and interest payments. Fund balance is projected to decrease by \$1,264,020 to \$1,273,685.

The Capital Projects Fund budget revenue decreased \$106,203 due to a decrease in interest revenue and rebates while expenditures decreased \$7,183,391 due to a decrease in a capital outlay. Fund balance is projected to decrease by \$11,606,731 to \$5,293,516.

The Sinking Fund budget revenue increased \$405,736 due to an increase in property tax collections while expenditures decreased by \$4,376,400 due to a decrease in capital outlay. Fund balance is projected to decrease \$1,896,509 to \$2,101,148.

The Bookstore Fund budget revenue increased by \$56,000 and expenditures increased \$38,205 due to an anticipated resumption of normal operations. As a result, revenue and expenditures offset and fund balance is projected to remain \$58,981.

The Caring Steps Fund budget revenue increased \$302,430 due to increased tuition while expenditures increased by \$302,430 due to increased operational costs. As a result, revenue and expenditures offset and fund balance is \$0.

The Food Service Fund budget revenue increased \$1,664,284 while expenditures increase \$1,506,568 due an anticipated resumption of normal operations. Fund balance is projected to decrease \$33,361 to \$1,207,501.

The Student/School Activity Fund budget revenue increased \$1,248,873 while expenditures increased \$955,299 due to an anticipated resumption of normal operations. Fund balance is projected to increase \$93,972 to \$1,158,042.

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	2021-22	
	Final Actual	Amendment 4	Adjustments	Proposed Budget
<b>REVENUE:</b>				
Local Revenue	\$ 27,000,673	\$ 25,022,292	\$ 1,835,779	\$ 26,858,071
State Revenue	135,197,826	139,148,129	646,663	139,794,792
Federal Revenue	4,334,695	11,610,831	(6,024,542)	5,586,289
Transfers In & Other Financing Sources	12,035,970	14,424,713	(1,790,903)	12,633,810
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 178,569,164</b>	<b>\$ 190,205,965</b>	<b>\$ (5,333,003)</b>	<b>\$ 184,872,962</b>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
Basic Programs	\$ 82,547,895	\$ 87,834,185	\$ 511,773	\$ 88,345,958
Added Needs	21,984,411	22,749,319	71,088	22,820,407
Adult and Continuing Education	181,622	304,556	-	304,556
<b>TOTAL INSTRUCTION</b>	<b>104,713,927</b>	<b>110,888,060</b>	<b>582,861</b>	<b>111,470,921</b>
<b>SUPPORT SERVICES:</b>				
Pupil Support	15,705,064	16,488,058	-	16,488,058
Instructional Staff Support	7,912,199	11,914,150	(3,402,173)	8,511,977
General Administration	1,731,406	1,873,938	(10,200)	1,863,738
School Administration	9,145,567	9,091,168	-	9,091,168
Business Support	2,071,287	2,325,312	(39,884)	2,285,428
Operations, Maintenance & Security	13,602,675	17,065,722	(1,203,313)	15,862,409
Pupil Transportation Services	6,123,305	7,384,970	383,976	7,768,946
Central Support	5,923,870	7,246,523	(157,671)	7,088,852
Other Support	2,873,187	3,045,093	-	3,045,093
<b>TOTAL SUPPORT SERVICES</b>	<b>65,088,560</b>	<b>76,434,934</b>	<b>(4,429,265)</b>	<b>72,005,669</b>
<b>COMMUNITY SERVICES</b>	<b>3,119,664</b>	<b>2,139,243</b>	<b>980,421</b>	<b>3,119,664</b>
<b>BUILDING IMPROVEMENT SERVICES</b>	<b>3,054,780</b>	<b>242,819</b>	<b>(242,819)</b>	<b>-</b>
<b>DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>6,174,444</b>	<b>2,382,062</b>	<b>737,602</b>	<b>3,119,664</b>
<b>OTHER FINANCING USES:</b>				
Interfund Transfer	397,706	2,298,379	(2,181,442)	116,937
<b>TOTAL OTHER USES</b>	<b>397,706</b>	<b>2,298,379</b>	<b>(2,181,442)</b>	<b>116,937</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 176,374,636</b>	<b>\$ 192,003,435</b>	<b>\$ (5,290,244)</b>	<b>\$ 186,713,191</b>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>\$ 2,194,528</b>	<b>\$ (1,797,470)</b>		<b>\$ (1,840,229)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>36,334,266</b>	<b>38,528,794</b>		<b>36,731,324</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 38,528,794</b>	<b>\$ 36,731,324</b>		<b>\$ 34,891,095</b>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	<b>21.84%</b>	<b>19.13%</b>		<b>18.69%</b>

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

**2021-2022 INITIAL BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2021-2022: 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 2021-2022 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		\$ 26,858,071
State		139,794,792
Federal		5,586,289
Other Financing Sources		<u>12,633,810</u>
 Total Revenue		 184,872,962
 Estimated Fund Balance July 1, 2021	\$ 36,731,324	
Fund Balance Appropriated to Expenditures	<u>(1,840,229)</u>	
 Projected Fund Balance June 30, 2022	 34,891,095	
 Fund Balance Appropriated to Expenditures		<u>(1,840,229)</u>
 Total Appropriated for General Fund Expenditures		<u><u>\$ 186,713,191</u></u>

**BE IT FURTHER RESOLVED**, that \$186,713,191 in the **General Fund** is hereby appropriated in the amounts and for Expenditures

INSTRUCTION:

Basic Programs	\$88,345,958
Added Needs	22,820,407
Adult and Continuing Education	304,556

SUPPORT SERVICES:

Pupil Support	16,488,058
Instructional Support	8,511,977
General Administration	1,863,738
School Administration	9,091,168
Business Support	2,285,428
Operations & Maintenance	15,862,409
Transportation	7,768,946
Central Support	7,088,852
Other Support	3,045,093

COMMUNITY SERVICES 3,119,664

BUILDING IMPROVEMENT SERVICES -

TRANSFERS:

Transfer to Other Funds	<u>116,937</u>
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Total Appropriated for General Fund \$ 186,713,191

This appropriation is to become effective July 1, 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**

	<u>2020-21</u>	<u>2020-21</u>		<u>2021-22</u>
	Initial Budget	Proposed Amendment	Adjustments	Proposed Budget
<b>REVENUE:</b>				
Local Revenue	\$ 18,936,129	\$ 18,992,500	\$ (9,459,566)	\$ 9,532,934
Earnings on Investment	27,594	20,815	(4,779)	22,815
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>18,963,723</u>	<u>19,013,315</u>	<u>(9,407,974)</u>	<u>9,555,749</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Bond Principal	13,365,000	13,365,000	(7,790,000)	5,575,000
Bond Interest	5,789,219	5,789,219	(626,950)	5,162,269
Other Expense	52,500	63,500	19,000	82,500
<b>TOTAL EXPENDITURES</b>	<u>19,206,719</u>	<u>19,217,719</u>	<u>(8,386,950)</u>	<u>10,819,769</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(242,996)	(204,404)	(1,059,616)	(1,264,020)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	2,742,109	2,742,109		2,537,705
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 2,499,113</u>	<u>2,537,705</u>		<u>\$ 1,273,685</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	13.01%	13.21%		11.77%

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
OF ROCHESTER COMMUNITY SCHOOLS  
2021-2022 INITIAL BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **DEBT SERVICE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2021-2022: 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 2021-2022 which includes 1.6400 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	\$	9,532,934
Interest		22,815
		9,555,749
Total Revenue		9,555,749
Estimated Fund Balance July 1, 2021		\$ 2,537,705
Fund Balance Appropriated to Expenditures		(1,264,020)
Projected Fund Balance June 30, 2022		\$ 1,273,685
Fund Balance Appropriated to Expenditures		1,264,020
Total Appropriated for Debt Service Fund Expenditures		\$ 10,819,769

**BE IT FURTHER RESOLVED**, that \$10,819,769 in the **DEBT SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Bond Principal	\$	5,575,000
Bond Interest		5,162,269
Other Bond Expenditures		82,500
		82,500
Total appropriated for Debt Service Fund		\$ 10,819,769

This appropriation is to become effective July 1, 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		2021-22	
	Original Budget	Proposed Amendment	Adjustments	Proposed Budget
<b>REVENUE:</b>				
Interest	\$ 334,000	\$ 108,408	\$ (43,363)	\$ 65,045
Rebates	50,000	72,840	(62,840)	10,000
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>384,000</u>	<u>181,248</u>	<u>(106,203)</u>	<u>75,045</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Capital Outlay	18,753,578	18,753,578	(7,171,802)	11,581,776
Other	111,589	111,589	(11,589)	100,000
<b>TOTAL EXPENDITURES</b>	<u>18,865,167</u>	<u>18,865,167</u>	<u>(7,183,391)</u>	<u>11,681,776</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(18,481,167)	(18,683,919)	7,077,188	(11,606,731)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>35,584,166</u>	<u>35,584,166</u>		<u>16,900,247</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 17,102,999</u>	<u>\$ 16,900,247</u>		<u>\$ 5,293,516</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	90.66%	89.58%		45.31%

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

**2021-2022 INITIAL BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **CAPITAL PROJECTS BOND FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2021-2022: 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 2021-2022 be adopted as follows:

Revenues

Interest	\$	65,045
Rebates		10,000
Total Revenue		75,045

Estimated Fund Balance July 1, 2021	\$	16,900,247
Fund Balance Appropriated to Expenditures		(11,606,731)
Projected Fund Balance June 30, 2022	\$	5,293,516

Fund Balance Appropriated to Expenditures		11,606,731
Total appropriated for Capital Projects Bond Fund Expenditures		\$ 11,681,776

**BE IT FURTHER RESOLVED**, that \$11,681,776 in the **CAPITAL PROJECTS BOND FUND** is hereby appropriated

Expenditures

	Services	\$ 100,000
	Capital Outlay	11,581,776
Total appropriated - Capital Projects Bond Fund		\$ 11,681,776

This appropriation to become effective July 1, 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 SINKING FUND BUDGET  
June 21, 2021**

	2020-21		2021-22	
	Budget	Proposed Amendment	Adjustments	Proposed Budget
<b>REVENUE:</b>				
Property Taxes	\$ 8,091,977	\$ 8,071,000	\$ 405,631	\$ 8,476,631
Interest	40,460	40,355	105	40,460
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>8,132,437</u>	<u>8,111,355</u>	<u>405,736</u>	<u>8,517,091</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Capital Outlay	9,645,215	8,870,521	803,719	9,674,240
Other	107,000	243,177	(127,417)	115,760
<b>TOTAL EXPENDITURES</b>	<u>9,752,215</u>	<u>9,113,698</u>	<u>676,302</u>	<u>9,790,000</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund Transfer	2,000,000	2,000,000	(2,000,000)	-
Loan Proceeds	-	3,000,000	(3,000,000)	-
Loan Principal	-	-	586,400	586,400
Interest on Debt	-	-	37,200	37,200
	<u>2,000,000</u>	<u>5,000,000</u>	<u>(4,376,400)</u>	<u>623,600</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	380,222	3,997,657	4,105,834	(1,896,509)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-		3,997,657
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 380,222</u>	<u>\$ 3,997,657</u>		<u>\$ 2,101,148</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	3.90%	43.86%		21.46%



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

**2021-2022 INITIAL BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **CAPITAL PROJECTS SINKING FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2021-2022: 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 2021-2022 which includes 1.4732 mills of ad valorem taxes to be levied on non-homestead and homestead property be adopted as follows:

Revenues

Property Taxes		\$ 8,476,631
Interest		40,460
Total Revenue		8,517,091

Estimated Fund Balance July 1, 2021	\$	3,997,657
Fund Balance Appropriated to Expenditures		(1,896,509)
Projected Fund Balance June 30, 2022	\$	2,101,148

Fund Balance Appropriated to Expenditures		1,896,509
Total appropriated for Capital Projects Sinking Fund Expenditures		\$ 10,413,600

**BE IT FURTHER RESOLVED**, that \$10,413,600 in the **CAPITAL PROJECTS SINKING FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

		\$ 115,760
Services		9,674,240
Capital Outlay		623,600
Other Financing Uses		
Total appropriated - Capital Projects Sinking Fund		\$ 10,413,600

This appropriation to become effective July 1, 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**

	<u>2019-20</u>	<u>2020-21</u>		<u>2021-22</u>
	Final	Proposed		Initial
	Actual	Amendment	Adjustments	Budget
<b>REVENUE:</b>				
Local Revenue	\$ 99,434	\$ 42,000	\$ 56,000	\$ 98,000
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>99,434</u>	<u>42,000</u>	<u>56,000</u>	<u>98,000</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Support Services-Business	1,805	1,500	500	2,000
Support Services-Other	101,961	49,000	47,000	96,000
Support Services-Building Improvements	-	9,295	(9,295)	-
<b>TOTAL EXPENDITURES</b>	<u>103,766</u>	<u>59,795</u>	<u>38,205</u>	<u>98,000</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	103,766	59,795	38,205	98,000
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(4,332)	(17,795)	17,795	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>81,108</u>	<u>76,776</u>		<u>58,981</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 76,776</u>	<u>\$ 58,981</u>		<u>\$ 58,981</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	73.99%	98.64%		60.18%

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

**2021-2022 INITIAL BUDGET**

**RESOLVED**, that this resolution shall be the **BOOKSTORE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2021-2022: 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 2021-2022 be adopted as follows:

Revenues

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

Estimated Fund Balance July 1, 2021

\$ 58,981

Fund Balance Appropriated to Expenditures

-

Projected Fund Balance June 30, 2022

58,981

Fund Balance Appropriated to Expenditures

-

Total appropriated for Bookstore Fund Expenditures

\$ 98,000

**BE IT FURTHER RESOLVED**, that \$98,000 in the **BOOKSTORE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Support Services - Business	2,000
Support Services - Other	96,000

Total appropriated - Bookstore Fund

\$ 98,000

This appropriation to become effective July 1, 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		2021-22	
	Final Actual	Amendment 1	Proposed Amendment	Adjustments	Proposed Budget
<b>REVENUE:</b>					
Local Revenue	\$ 681,401	\$ 544,182	\$ 625,041	\$ 561,806	\$ 1,186,847
State Revenue		96,094	554	(554)	-
Federal Revenue			96,094	(96,094)	-
Transfers In & Other Financing Sources	392,883	298,379	279,665	(162,728)	116,937
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>1,074,284</b>	<b>938,655</b>	<b>1,001,354</b>	<b>302,430</b>	<b>1,303,784</b>
<b>EXPENDITURES:</b>					
<b>INSTRUCTION:</b>					
Basic Programs	251,923	146,408	142,906	69,613	212,519
<b>SUPPORT SERVICES:</b>					
Instructional Staff Support	190,580	147,713	178,196	5,027	183,223
Operations, Maintenance & Security	167,704	161,572	179,549	(24,625)	154,924
Central Support	3,671	5,000	2,500	-	2,500
<b>TOTAL SUPPORT SERVICES</b>	<b>361,955</b>	<b>314,285</b>	<b>360,245</b>	<b>(19,598)</b>	<b>340,647</b>
<b>COMMUNITY SERVICES</b>	<b>460,406</b>	<b>477,962</b>	<b>498,203</b>	<b>252,415</b>	<b>750,618</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>1,074,284</b>	<b>938,655</b>	<b>1,001,354</b>	<b>302,430</b>	<b>1,303,784</b>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

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

**2021-2022 INITIAL BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **EARLY LEARNING CENTER FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2021-2022: 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 2021-2022 be adopted as follows:

Revenues		
Local		\$1,186,847
State		-
Federal		-
Transfer from General Fund		116,937
Total Revenue		<u>1,303,784</u>
Estimated Fund Balance July 1, 2021	\$	-
Revenue Appropriated to Fund Balance		<u>-</u>
Estimated Fund Balance June 30, 2022		-
Revenue Appropriated to Fund Balance		<u>-</u>
Total Appropriated for Early Learning Center Fund Expenditures		\$1,303,784

**BE IT FURTHER RESOLVED**, that \$1,303,784 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
INSTRUCTION:		
Basic Programs		\$212,519
SUPPORT SERVICES:		
Instructional Support		183,223
Operations & Maintenance		154,924
Central Support		2,500
COMMUNITY SERVICES		750,618
Total Appropriated for Early Learning Center Fund		<u><u>\$1,303,784</u></u>

This appropriation to become effective July 1, 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		2021-22
	Final	Proposed		Proposed
	Actual	Amendment	Adjustments	Budget
<b>REVENUE:</b>				
Local Revenue	\$ 1,553,684	\$ 13,318	\$ 1,024,084	\$ 1,037,402
State Revenue	121,682	85,308	17,692	103,000
Federal Revenue	1,422,217	2,234,705	620,420	2,855,125
Transfers In & Other Financing Sources	5,018	2,912	2,088	5,000
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>3,102,601</u>	<u>2,336,243</u>	<u>1,664,284</u>	<u>4,000,527</u>
<b>EXPENDITURES:</b>				
<b>SUPPORT SERVICES:</b>				
Operations & Maintenance	6,892	3,025	30,807	33,832
Support Services-Other	2,872,468	2,174,295	1,475,761	3,650,056
<b>TOTAL EXPENDITURES</b>	<u>2,879,360</u>	<u>2,177,320</u>	<u>1,506,568</u>	<u>3,683,888</u>
<b>BUILDING IMPROVEMENT SERVICES</b>	<u>522,251</u>	<u>464,500</u>	<u>-</u>	<u>350,000</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<u>3,401,611</u>	<u>2,641,820</u>	<u>1,506,568</u>	<u>4,033,888</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(299,010)	(305,577)	157,716	(33,361)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	1,845,449	1,546,439		1,240,862
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,546,439</u>	<u>\$ 1,240,862</u>		<u>\$ 1,207,501</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	45.46%	46.97%		29.93%

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

**2021-2022 INITIAL BUDGET**

**RESOLVED**, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2021-2022: 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 2021-2022 be adopted as follows:

Revenues	
Local	\$ 1,037,402
State	103,000
Federal	2,855,125
County and Other Proceeds	<u>5,000</u>
Total Revenue	4,000,527
Estimated Fund Balance July 1, 2021	\$1,240,862
Fund Balance Appropriated to Expenditures	<u>(33,361)</u>
Estimated Fund Balance June 30, 2022	1,207,501
Fund Balance Appropriated to Expenditures	<u>33,361</u>
Total Appropriated for Food Service Fund Expenditures	<u><u>\$ 4,033,888</u></u>

**BE IT FURTHER RESOLVED**, that \$4,033,888 in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

SUPPORT SERVICES:

Operations & Maintenance	\$ 33,832
Support Services-Other	<u>3,650,056</u>
Total Appropriated for Food Service Fund	<u><u>\$ 4,033,888</u></u>

This appropriation to become effective July 1, 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  
STUDENT/SCHOOL ACTIVITY FUND BUDGET  
June 21, 2021**

		2019-20	2020-21		2021-22
		Final Actual	Proposed Final	Adjustments	Initial Budget
<b>REVENUE:</b>					
100	Local Revenue	\$ 2,343,656	\$ 1,094,783	\$ 1,248,873	\$ 2,343,656
	<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>2,343,656</u>	<u>1,094,783</u>		
<b>EXPENDITURES:</b>					
<b>SUPPORT SERVICES:</b>					
290	Support Services-Other	2,249,684	1,294,385	\$ 955,299	2,249,684
	<b>TOTAL EXPENDITURES</b>	<u>2,249,684</u>	<u>1,294,385</u>		
<b>OTHER FINANCING USES:</b>					
600	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>1,294,385</u>		<u>2,249,684</u>
	<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	93,972	(199,602)		93,972
740	<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,169,700</u>	<u>1,263,672</u>		<u>1,064,070</u>
	<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,263,672</u>	<u>\$ 1,064,070</u>		<u>\$ 1,158,042</u>
	<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	56.17%	82.21%		51.48%



**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
OF ROCHESTER COMMUNITY SCHOOLS  
2021-2022 INITIAL BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **STUDENT/SCHOOL ACTIVITY FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2021-2022: 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 2021-2022 Be adopted as follows:

Revenues		
Local	\$	2,343,656
Total Revenue		2,343,656
Estimated Fund Balance July 1, 2021	\$	1,064,070
Revenue Appropriated to Expenditures		<u>93,972</u>
Projected Fund Balance June 30, 2022	\$	1,158,042
Revenue Appropriated to Expenditures		<u>(93,972)</u>
Total Appropriated for Student/School Activity Fund Expenditures	\$	<u><u>2,249,684</u></u>

**BE IT FURTHER RESOLVED**, that \$2,249,684 in the **STUDENT/SCHOOL ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Support Services-Other	\$	2,249,684
Total appropriated for Student/School Activity Fund	\$	<u><u>2,249,684</u></u>

This appropriation is to become effective July 1, 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.