

Robert Shaner, Ph.D.
Superintendent

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MEMORANDUM

July 26, 2021

To: Dr. Robert Shaner, Superintendent

From: Dana Taylor, Deputy Superintendent of Business Affairs

Subject: **School District Budget Amendment for the 2021-2022 Fiscal Year**

The following pages contain the Resolution for a budget amendment to the general fund for the 2021-2022 school year.

The General Fund budget revenue has no change. The General Fund budget expenditures increased \$2,401,002 due to the planned purchase of 25 school busses. The bus purchase totals \$2,399,752 and the cost of the MSBO Cooperative Bus Purchase Program fee is \$1,250. As a result, fund balance is projected to decrease by \$4,241,231 to \$32,490,093.

Based on this information, we recommend THAT the Rochester Board of Education adopt the following resolutions for the General Fund.

**ROCHESTER COMMUNITY SCHOOLS
GENERAL FUND ORIGINAL BUDGET
July 26, 2021**

	2020-21	2021-22		2021-22
	Final	Original		Budget
	Amended	Budget	Adjustments	Amendment
REVENUE:				
Local Revenue	\$ 25,022,292	\$ 26,858,071	\$ -	\$ 26,858,071
State Revenue	139,148,129	139,794,792	-	139,794,792
Federal Revenue	11,610,831	5,586,289	-	5,586,289
Transfers In & Other Financing Sources	14,424,713	12,633,810	-	12,633,810
TOTAL REVENUE & OTHER SOURCES	\$ 190,205,965	\$ 184,872,962	\$ -	\$ 184,872,962
EXPENDITURES:				
INSTRUCTION:				
Basic Programs	\$ 87,834,185	\$ 88,345,958	\$ -	\$ 88,345,958
Added Needs	22,749,319	22,820,407	-	22,820,407
Adult and Continuing Education	304,556	304,556	-	304,556
TOTAL INSTRUCTION	110,888,060	111,470,921	-	111,470,921
SUPPORT SERVICES:				
Pupil Support	16,488,058	16,488,058	-	16,488,058
Instructional Staff Support	11,914,150	8,511,977	-	8,511,977
General Administration	1,873,938	1,863,738	-	1,863,738
School Administration	9,091,168	9,091,168	-	9,091,168
Business Support	2,325,312	2,285,428	-	2,285,428
Operations, Maintenance & Security	17,065,722	15,862,409	-	15,862,409
Pupil Transportation Services	7,384,970	7,768,946	2,401,002	10,169,948
Central Support	7,246,523	7,088,852	-	7,088,852
Other Support	3,045,093	3,045,093	-	3,045,093
TOTAL SUPPORT SERVICES	76,434,934	72,005,669	2,401,002	74,406,671
COMMUNITY SERVICES	2,139,243	3,119,664	-	3,119,664
BUILDING IMPROVEMENT SERVICES	242,819	-	-	-
DEBT SERVICE	-	-	-	-
	2,382,062	3,119,664	-	3,119,664
OTHER FINANCING USES:				
Interfund Transfer	2,298,379	116,937	-	116,937
TOTAL OTHER USES	2,298,379	116,937	-	116,937
TOTAL EXPENDITURES & OTHER USES	\$ 192,003,435	\$ 186,713,191	\$ 2,401,002	\$ 189,114,193
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	\$ (1,797,470)	\$ (1,840,229)	\$ (2,401,002)	\$ (4,241,231)
FUND BALANCE - BEGINNING OF YEAR	38,528,794	36,731,324		36,731,324
FUND BALANCE - END OF YEAR	\$ 36,731,324	\$ 34,891,095		\$ 32,490,093
FUND BALANCE AS PERCENT OF EXPENDITURES	21.84%	18.69%		17.18%

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

2021-2022 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the 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	12,633,810
Total Revenue	184,872,962
Estimated Fund Balance July 1, 2021	\$ 36,731,324
Fund Balance Appropriated to Expenditures	(4,241,231)
Projected Fund Balance June 30, 2022	32,490,093
Fund Balance Appropriated to Expenditures	(4,241,231)
Total Appropriated for General Fund Expenditures	\$ 189,114,193

BE IT FURTHER RESOLVED, that \$189,114,193 in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

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	10,169,948
Central Support	7,088,852
Other Support	3,045,093
COMMUNITY SERVICES	3,119,664
BUILDING IMPROVEMENT SERVICES	-
TRANSFERS:	
Transfer to Other Funds	116,937
Total Appropriated for General Fund	\$ 189,114,193

This appropriation is to become effective July 26, 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.