

Robert Shaner, Ph.D.
Superintendent

Debi Fragomeni
Deputy Superintendent for Instruction



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

Elizabeth A. Davis
Chief Human Resource Officer

501 W. University Drive • Rochester, Michigan • 48307 • Phone: 248.726.3000 • Fax: 248.726.3105

MEMORANDUM
December 13, 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 an amendment to the general fund budget for the 2021-2022 school year.

The General Fund budget revenue increases \$2,929,097 primarily due to the current year revenue recognition and use of federal COVID-19 pandemic funding. The General Fund budget expenditures increase \$544,280 related to adjustments to staffing salary and benefit costs and operational costs. As a result, the overall fund balance is projected to decrease by \$1,856,414 to \$36,753,884.

The budget was presented to the Board Treasurer last week. Budget process and changes will be discussed at the meeting.

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

**ROCHESTER COMMUNITY SCHOOLS
GENERAL FUND ORIGINAL BUDGET
December 13, 2021**

	2020-21	2021-22		2021-22		2021-22
	Final	Original		Budget		Budget
	Actual	Budget	Adjustments	Amendment 1	Adjustments	Amendment 2
REVENUE:						
Local Revenue	\$ 24,499,022	\$ 26,858,071	\$ -	\$ 26,858,071	\$ 111,728	\$ 26,969,799
State Revenue	139,080,313	139,794,792	-	139,794,792	(718,773)	139,076,019
Federal Revenue	7,684,829	5,586,289	-	5,586,289	3,668,130	9,254,419
Transfers In & Other Financing Sources	13,005,395	12,633,810	-	12,633,810	(131,988)	12,501,822
TOTAL REVENUE & OTHER SOURCES	\$ 184,269,559	\$ 184,872,962	\$ -	\$ 184,872,962	\$ 2,929,097	\$ 187,802,059
EXPENDITURES:						
INSTRUCTION:						
Basic Programs	\$ 86,106,652	\$ 88,345,958	\$ -	\$ 88,345,958	\$ (867,349)	\$ 87,478,609
Added Needs	21,965,677	22,820,407	-	22,820,407	766,869	23,587,276
Adult and Continuing Education	213,608	304,556	-	304,556	(48,212)	256,344
TOTAL INSTRUCTION	108,285,937	111,470,921	-	111,470,921	(148,692)	111,322,229
SUPPORT SERVICES:						
Pupil Support	16,651,293	16,488,058	-	16,488,058	297,786	16,785,844
Instructional Staff Support	11,801,138	8,511,977	-	8,511,977	1,005,913	9,517,890
General Administration	1,639,536	1,863,738	-	1,863,738	14,885	1,878,623
School Administration	9,054,385	9,091,168	-	9,091,168	(515,804)	8,575,364
Business Support	2,034,048	2,285,428	-	2,285,428	(50,856)	2,234,572
Operations, Maintenance & Security	15,757,925	15,862,409	-	15,862,409	343,437	16,205,846
Pupil Transportation Services	5,549,401	7,768,946	2,401,002	10,169,948	66,338	10,236,286
Central Support	6,131,867	7,088,852	-	7,088,852	(85,879)	7,002,973
Other Support	2,892,837	3,045,093	-	3,045,093	56,956	3,102,049
TOTAL SUPPORT SERVICES	71,512,430	72,005,669	2,401,002	74,406,671	1,132,776	75,539,447
COMMUNITY SERVICES	1,950,705	3,119,664	-	3,119,664	(439,805)	2,679,859
BUILDING IMPROVEMENT SERVICES	238,819	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
	2,189,524	3,119,664	-	3,119,664	(439,805)	2,679,859
OTHER FINANCING USES:						
Interfund Transfer	2,200,164	116,937	-	116,937	-	116,937
TOTAL OTHER USES	2,200,164	116,937	-	116,937	-	116,937
TOTAL EXPENDITURES & OTHER USES	\$ 184,188,055	\$ 186,713,191	\$ 2,401,002	\$ 189,114,193	544,280	\$ 189,658,473
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	\$ 81,504	\$ (1,840,229)	\$ (2,401,002)	\$ (4,241,231)	2,384,817	\$ (1,856,414)
FUND BALANCE - BEGINNING OF YEAR	38,528,794	38,610,298		38,610,298		38,610,298
FUND BALANCE - END OF YEAR	\$ 38,610,298	\$ 36,770,069		\$ 34,369,067		\$ 36,753,884
FUND BALANCE AS PERCENT OF EXPENDITURES	21.84%	19.69%		18.17%		19.38%

**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	\$ 26,969,799
State	139,076,019
Federal	9,254,419
Other Financing Sources	<u>12,501,822</u>
Total Revenue	187,802,059
Fund Balance July 1, 2021	\$ 38,610,298
Fund Balance Appropriated to Expenditures	<u>(1,856,414)</u>
Projected Fund Balance June 30, 2022	36,753,884
Fund Balance Appropriated to Expenditures	<u>(1,856,414)</u>
Total Appropriated for General Fund Expenditures	<u><u>\$ 189,658,473</u></u>

BE IT FURTHER RESOLVED, that \$189,658,473 in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$87,478,609
Added Needs	23,587,276
Adult and Continuing Education	256,344
SUPPORT SERVICES:	
Pupil Support	16,785,844
Instructional Support	9,517,890
General Administration	1,878,623
School Administration	8,575,364
Business Support	2,234,572
Operations & Maintenance	16,205,846
Transportation	10,236,286
Central Support	7,002,973
Other Support	3,102,049
COMMUNITY SERVICES	2,679,859
BUILDING IMPROVEMENT SERVICES	-
TRANSFERS:	
Transfer to Other Funds	<u>116,937</u>
Total Appropriated for General Fund	<u><u>\$ 189,658,473</u></u>

This appropriation is to become effective December 13, 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 of appropriated by the board shall require approval of the board.