

MEMORANDUM

June 27, 2022

To: Dr. Robert Shaner, Superintendent

From: Dana Taylor, Deputy Superintendent of Business Affairs

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

The following pages contain the Resolutions for the 2021-2022 General Fund, Debt Service Fund, Capital Projects Fund, Sinking Fund, Caring Steps Fund, Bookstore Fund, Food Service Fund, and Student/School Activity Fund budgets.

The General Fund budget revenue increases \$2,523,531 related to the use of one-time COVID-19 pandemic grants. Expenditures increase \$1,276,905 related to projected changes to salaries and benefits. Because of these changes, projected ending fund balance is \$37,812,292.

The Debt Service Fund budget contains a decrease in revenue of \$99,115 due to less tax collections and interest than expected. Expenditures include a decrease of \$500 related to a reduction in fees owed. Projected ending fund balance is \$1,191,842.

The Capital Projects Fund budget contains a decrease in revenue of \$70,045 related to a decrease in interest. Expenditures include a decrease of \$3,492,457 related to updated projections of approved projects. Because of these changes, projected ending fund balance is \$10,054,515.

The Sinking Fund budget projects revenue of \$8,495,881 based on the approved millage rate and taxable values. Expenditures total \$8,079,304 based on updated projections of approved projects. Projected ending fund balance is \$1,193,547.

The Caring Steps Fund budget revenue decreases \$209,439 related to net change that includes a reduction in local revenue (tuition) and an increase in Federal Revenue (Childcare Stabilization Grant). Expenditures decrease by \$209,469 due to projected changes to salaries. Projected ending fund balance is \$0.

The Bookstore Fund budget contains an increase in revenue of \$104,000 due to returning to normal operations and increased sales. Expenditures increase \$48,625 related to projected operations. Because of these changes, projected ending fund balance is \$113,929.

The Food Service Fund budget revenue increases \$976,147 based on increased participation. Expenditures increase \$452,097 due to increased costs for food service management. Projected ending fund balance is \$1,750,106.

The Student/School Activity Fund budget contains an increase in revenue of \$698,151 related to an expected increase in collections. Expenditures increase by \$776,804 related to an increase in activity of these groups. Because of these changes, projected ending fund balance is \$1,352,709.

Each budget was reviewed in detail with members of the Board of Education.

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.

**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 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	\$ 27,602,425
State	146,674,786
Federal	12,036,218
Other Financing Sources	<u>12,600,920</u>
Total Revenue	198,914,349
Fund Balance July 1, 2021	\$ 38,610,298
Fund Balance Appropriated to Expenditures	<u>(798,006)</u>
Projected Fund Balance June 30, 2022	37,812,292
Fund Balance Appropriated to Expenditures	<u>798,006</u>
Total Appropriated for General Fund Expenditures	<u><u>\$ 199,712,355</u></u>

BE IT FURTHER RESOLVED, that \$199,712,355 in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$93,678,185
Added Needs	23,601,749
Adult and Continuing Education	<u>285,634</u>
SUPPORT SERVICES:	
Pupil Support	17,932,236
Instructional Support	10,439,604
General Administration	2,156,706
School Administration	9,492,926
Business Support	2,450,778
Operations & Maintenance	17,170,600
Transportation	7,854,049
Central Support	7,553,506
Other Support	<u>3,103,754</u>
COMMUNITY SERVICES	3,241,791
BUILDING IMPROVEMENT SERVICES	6,300
PAYMENTS TO OTHER GOVERNMENTS	<u>4,000</u>
OTHER FINANCING USES:	
Loan Principal	586,400
Loan Interest	<u>37,200</u>
TRANSFERS:	
Transfer to Other Funds	<u>116,937</u>
Total Appropriated for General Fund	<u><u>\$ 199,712,355</u></u>

This appropriation is to become effective June 27, 2022

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 BUDGET
June 27, 2022**

	2020-21	2021-22	2021-22			2022-23	
	Final Actual	Original Budget	Amendment 3	Adjustments	Proposed Amendment 4	Proposed Adjustments	Proposed Budget
REVENUE:							
Local Revenue	\$ 24,499,022	\$ 26,858,071	\$ 28,534,344	\$ (931,919)	\$ 27,602,425	\$ (258,360)	\$ 27,344,065
State Revenue	139,080,313	139,794,792	143,514,440	3,160,347	146,674,786	(2,251,943)	144,422,843
Federal Revenue	7,684,829	5,586,289	11,838,223	197,995	12,036,218	(917,312)	11,118,906
Transfers In & Other Financing Sources	13,005,395	12,633,810	12,503,812	97,108	12,600,920	878,551	13,479,471
TOTAL REVENUE & OTHER SOURCES	\$ 184,269,559	\$ 184,872,962	\$ 196,390,818	\$ 2,523,531	\$ 198,914,349	\$ (2,549,064)	\$ 196,365,285
EXPENDITURES:							
INSTRUCTION:							
Basic Programs	\$ 86,106,652	\$ 88,345,958	\$ 90,718,047	\$ 2,960,138	\$ 93,678,185	\$ (1,997,287)	\$ 91,680,898
Added Needs	21,965,677	22,820,407	25,239,469	(1,637,720)	23,601,749	(2,502,869)	21,098,880
Adult and Continuing Education	213,608	304,556	257,787	27,847	285,634	-	285,634
TOTAL INSTRUCTION	108,285,937	111,470,921	116,215,303	1,350,265	117,565,568	(4,500,156)	113,065,412
SUPPORT SERVICES:							
Pupil Support	16,651,293	16,488,058	17,786,617	145,618	17,932,236	(379,026)	17,553,210
Instructional Staff Support	11,801,138	8,511,977	9,548,093	891,510	10,439,604	(148,223)	10,291,381
General Administration	1,639,536	1,863,738	2,020,598	136,108	2,156,706	1,600	2,158,306
School Administration	9,054,385	9,091,168	9,265,844	227,081	9,492,926	(32,214)	9,460,712
Business Support	2,034,048	2,285,428	2,342,298	108,480	2,450,778	-	2,450,778
Operations, Maintenance & Security	15,757,925	15,862,409	16,673,226	497,373	17,170,600	308,822	17,479,422
Pupil Transportation Services	5,549,401	7,768,946	10,218,548	(2,364,499)	7,854,049	2,586,879	10,440,928
Central Support	6,131,867	7,088,852	7,525,528	27,978	7,553,506	(281)	7,553,225
Other Support	2,892,837	3,045,093	2,788,445	315,309	3,103,754	(1,000)	3,102,754
TOTAL SUPPORT SERVICES	71,512,430	72,005,669	78,169,201	(15,042)	78,154,159	2,336,557	80,490,716
COMMUNITY SERVICES	1,950,705	3,119,664	3,306,409	(64,618)	3,241,791	(80,164)	3,161,627
BUILDING IMPROVEMENT SERVICES	238,819	-	-	6,300	6,300	(6,300)	-
PAYMENTS TO OTHER GOVERNMENTS	-	-	4,000	-	4,000	-	4,000
	2,189,524	3,119,664	3,310,409	(58,318)	3,252,091	(86,464)	3,165,627
OTHER FINANCING USES:							
Loan Principal	-	-	586,400	-	586,400	(7,100)	593,500
Interest on Debt	-	-	37,200	-	37,200	16,443	20,757
Interfund Transfer	2,200,164	116,937	116,937	-	116,937	-	116,937
TOTAL OTHER USES	2,200,164	116,937	740,537	-	740,537	9,343	731,194
TOTAL EXPENDITURES & OTHER USES	\$ 184,188,055	\$ 186,713,191	\$ 198,435,450	\$ 1,276,905	\$ 199,712,355	\$ (2,240,720)	\$ 197,452,949
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	\$ 81,504	\$ (1,840,229)	\$ (2,044,632)	\$ 1,246,626	\$ (798,006)	\$ (299,001)	\$ (1,087,664)
FUND BALANCE - BEGINNING OF YEAR	38,528,794	38,610,298	38,610,298		38,610,298		37,812,292
FUND BALANCE - END OF YEAR	\$ 38,610,298	\$ 36,770,069	\$ 36,565,666		\$ 37,812,292		\$ 36,724,627
FUND BALANCE AS PERCENT OF EXPENDITURES	20.96%	19.69%	18.43%		18.93%		18.60%

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

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 1.64 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	\$	9,454,934
Interest		1,700
Total Revenue	\$	9,456,634
Fund Balance July 1, 2021	\$	2,554,477
Fund Balance Appropriated to Expenditures		(1,362,635)
Projected Fund Balance June 30, 2022	\$	1,191,842
Fund Balance Appropriated to Expenditures		1,362,635
Total Appropriated for Debt Service Fund Expenditures	\$	10,819,269

BE IT FURTHER RESOLVED, that \$10,819,269 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		82,000
Total appropriated for Debt Service Fund	\$	10,819,269

This appropriation is to become effective June 27, 2022

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
DEBT SERVICE FUND BUDGET
June 27, 2022**

	2020-21	2021-22			2022-23	
	Actual	Initial Budget	Adjustments	Proposed Amendment	Adjustments	Proposed Budget
REVENUE:						
Local Revenue	\$ 19,052,386	\$ 9,532,934	\$ (78,000)	\$ 9,454,934	\$ 1,227,720	\$ 10,682,654
Earnings on Investment	1,461	22,815	(21,115)	1,700	(21,815)	1,000
TOTAL REVENUE & OTHER SOURCES	19,053,847	9,555,749	(99,115)	9,456,634	1,127,905	10,683,654
EXPENDITURES:						
SUPPORT SERVICES:						
Bond Principal	13,365,000	5,575,000	-	5,575,000	225,000	5,800,000
Bond Interest	5,789,219	5,162,269	-	5,162,269	(235,750)	4,926,519
Other Expense	87,260	82,500	(500)	82,000	-	82,000
TOTAL EXPENDITURES	19,241,479	10,819,769	(500)	10,819,269	(11,250)	10,808,519
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(187,632)	(1,264,020)	(98,615)	(1,362,635)	1,237,770	(124,865)
FUND BALANCE - BEGINNING OF YEAR	2,742,109	2,537,705		2,554,477		1,191,842
FUND BALANCE - END OF YEAR	\$ 2,554,477	\$ 1,273,685		\$ 1,191,842		\$ \$ 1,066,977
FUND BALANCE AS PERCENT OF EXPENDITURE	13.28%	11.77%		11.02%		9.87%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF ROCHESTER COMMUNITY SCHOOLS
2021-22 BUDGET AMENDMENT**

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	\$ 5,000
Local Revenue	15
Total Revenue	5,015
Fund Balance July 1, 2021	\$ 18,238,819
Fund Balance Appropriated to Expenditures	(8,184,304)
Projected Fund Balance June 30, 2022	\$ 10,054,515
Fund Balance Appropriated to Expenditures	8,184,304
Total appropriated for Capital Projects Bond Fund Expenditures	\$ 8,189,319

BE IT FURTHER RESOLVED, that \$8,189,319 in the **CAPITAL PROJECTS BOND FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Services	\$ 832,277
Capital Outlay	7,357,042
Total appropriated - Capital Projects Bond Fund	\$ 8,189,319

This appropriation to become effective June 27, 2022

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 27, 2022**

	2020-21	2021-22		2022-23		
	Actual	Original Budget	Adjustments	Proposed Amendment	Adjustments	Proposed Budget
REVENUE:						
Interest	\$ 81,841	\$ 65,045	\$ (60,045)	\$ 5,000	\$ (2,500)	\$ 2,500
Misc Local Revenue	-	-	-	15	-	\$ -
Rebates	-	10,000	(10,000)	-	-	-
Transfers In	-	-	-	-	-	-
TOTAL REVENUE & OTHER SOURCES	81,841	75,045	(70,045)	5,015	(2,500)	2,500
EXPENDITURES:						
SUPPORT SERVICES:						
Capital Outlay	17,427,188	11,581,776	(4,224,734)	7,357,042	1,718,183	9,075,225
Other	-	100,000	732,277	832,277	23,914	856,191
TOTAL EXPENDITURES	17,427,188	11,681,776	(3,492,457)	8,189,319	1,742,097	9,931,416
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(17,345,347)	(11,606,731)	3,422,427	(8,184,304)	(1,744,612)	(9,928,916)
FUND BALANCE - BEGINNING OF YEAR	35,584,166	16,900,247		18,238,819		10,054,515
FUND BALANCE - END OF YEAR	\$ 18,238,819	\$ 5,293,516		\$ 10,054,515		\$ 125,599
FUND BALANCE AS PERCENT OF EXPENDITURE	104.66%	45.31%		122.78%		1.26%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF ROCHESTER COMMUNITY SCHOOLS
2021-22 BUDGET AMENDMENT**

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 1.4874 mills of ad valorem taxes to be levied on non-homestead and homestead property be adopted as follows:

Revenues:

Property Taxes	\$ 8,480,381
Interest	2,000
Other Financing Sources	13,500
Total Revenue	8,495,881

Fund Balance July 1, 2021	\$ 776,970
Revenues Appropriated to Expenditures	416,577
Projected Fund Balance June 30, 2022	\$ 1,193,547

Revenues Appropriated to Expenditures	(416,577)
Total appropriated for Capital Projects Sinking Fund Expenditures	\$ 8,079,304

BE IT FURTHER RESOLVED, that \$8,079,304 in the **CAPITAL PROJECTS SINKING FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Services	\$ 775,158
Capital Outlay	7,304,145
Total appropriated - Capital Projects Sinking Fund	\$ 8,079,304

This appropriation to become effective June 27, 2022

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 27, 2022**

	2020-21	2021-22		2022-23		
	Actual	Budget	Adjustments	Proposed Amendment	Adjustments	Proposed Budget
REVENUE:						
Property Taxes	\$ 8,126,293	\$8,476,632	\$ 3,749	\$ 8,480,381	\$ 349,755	\$ 8,830,136
Interest	6,436	40,460	(38,460)	2,000	3,700	5,700
Other Local Revenue	-	-	13,500	13,500	(13,500)	-
TOTAL REVENUE & OTHER SOURCES	<u>8,132,729</u>	<u>8,517,092</u>	<u>(21,211)</u>	<u>8,495,881</u>	<u>339,955</u>	<u>8,835,836</u>
EXPENDITURES:						
SUPPORT SERVICES:						
Capital Outlay	11,665,046	7,674,240	(370,095)	7,304,145	641,991	7,946,136
Other	690,713	115,760	659,398	775,158	110,542	885,700
TOTAL EXPENDITURES	<u>12,355,759</u>	<u>7,790,000</u>	<u>289,304</u>	<u>8,079,304</u>	<u>752,532</u>	<u>8,831,836</u>
OTHER FINANCING SOURCES (USES)						
Loan Proceeds	3,000,000	-	-	-	-	-
Interfund Transfer	2,000,000	-	-	-	-	-
Loan Principal	-	586,400	(586,400)	-	-	-
Interest on Debt	-	37,200	(37,200)	-	-	-
	<u>5,000,000</u>	<u>623,600</u>	<u>(623,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	776,970	1,350,692	313,085	416,577	(412,577)	4,000
FUND BALANCE - BEGINNING OF YEAR	-	776,970		776,970		1,193,547
FUND BALANCE - END OF YEAR	<u>\$ 776,970</u>	<u>\$2,127,662</u>		<u>\$ 1,193,547</u>		<u>\$ 1,197,547</u>
FUND BALANCE AS PERCENT OF EXPENDITURE	6.29%	27.31%		14.77%		13.56%

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

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	\$	202,000
Total Revenue		202,000
Fund Balance July 1, 2021	\$	58,554
Fund Balance Appropriated to Expenditures		55,375
Projected Fund Balance June 30, 2022		113,929
Fund Balance Appropriated to Expenditures		(55,375)
Total appropriated for Bookstore Fund Expenditures	\$	146,625

BE IT FURTHER RESOLVED, that \$146,625 in the **BOOKSTORE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Support Services - Business		3,900
Support Services - Other		142,725
Total appropriated - Bookstore Fund	\$	146,625

This appropriation to become effective June 27, 2022

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 27, 2022**

	2020-21	2021-22			2022-23
	Final Actual	Initial Budget	Adjustments	Proposed Amendment	Initial Budget
REVENUE:					
Local Revenue	\$44,080	\$98,000	\$104,000	\$ 202,000	\$ -
TOTAL REVENUE & OTHER SOURCES	<u>44,080</u>	<u>98,000</u>	<u>104,000</u>	<u>202,000</u>	<u>-</u>
EXPENDITURES:					
SUPPORT SERVICES:					
Support Services-Business	1,275	2,000	1,900	3,900	-
Support Services-Other	51,732	96,000	46,725	142,725	-
Support Services-Building Improvements	9,295	-	-	-	-
TOTAL EXPENDITURES	<u>62,302</u>	<u>98,000</u>	<u>48,625</u>	<u>146,625</u>	<u>-</u>
TOTAL EXPENDITURES & OTHER USES	62,302	98,000	48,625	146,625	-
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(18,222)	-	55,375	55,375	-
FUND BALANCE - BEGINNING OF YEAR	<u>76,776</u>	<u>58,981</u>		<u>58,554</u>	<u>113,929</u>
FUND BALANCE - END OF YEAR	<u>\$58,554</u>	<u>\$58,981</u>		<u>\$ 113,929</u>	<u>\$169,304</u>
FUND BALANCE AS PERCENT OF EXPENDITURE	93.98%	60.18%		77.70%	115.47%

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

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	\$683,458
State	-
Federal	293,920
Transfer from General Fund	116,937
Total Revenue	1,094,315
Fund Balance July 1, 2021	\$ -
Revenue Appropriated to Fund Balance	-
Estimated Fund Balance June 30, 2022	-
Revenue Appropriated to Fund Balance	-
Total Appropriated for Early Learning Center Fund Expenditures	\$1,094,315

BE IT FURTHER RESOLVED, that \$1,094,315 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$159,743
SUPPORT SERVICES:	
Instructional Support	147,762
Operations & Maintenance	205,768
Central Support	1,125
COMMUNITY SERVICES	
Total Appropriated for Early Learning Center Fund	\$1,094,315

This appropriation to become effective June 27,2021

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 27, 2022**

	2020-21	2021-22		2022-23	
	Final Actual	Original Budget	Adjustments	Proposed Amendment	Proposed Budget
REVENUE:					
Local Revenue	\$ 641,050	\$ 1,186,847	\$ (503,389)	\$ 683,458	\$ 683,458
State Revenue	687	-	-	-	-
Federal Revenue	96,094	-	293,920	293,920	293,920
Transfers In & Other Financing Sources	254,295	116,937	-	116,937	116,937
TOTAL REVENUE & OTHER SOURCES	<u>992,126</u>	<u>1,303,784</u>	<u>(209,469)</u>	<u>1,094,315</u>	<u>1,094,315</u>
EXPENDITURES:					
INSTRUCTION:					
Basic Programs	138,485	212,519	(52,776)	159,743	159,743
SUPPORT SERVICES:					
Instructional Staff Support	182,863	183,223	(35,461)	147,762	147,762
Operations, Maintenance & Security	166,917	154,924	50,844	205,768	205,768
Central Support	2,138	2,500	(1,375)	1,125	1,125
TOTAL SUPPORT SERVICES	<u>351,918</u>	<u>340,647</u>	<u>14,008</u>	<u>354,655</u>	<u>354,655</u>
COMMUNITY SERVICES	<u>501,723</u>	<u>750,618</u>	<u>(170,701)</u>	<u>579,917</u>	<u>579,917</u>
TOTAL EXPENDITURES & OTHER USES	<u>992,126</u>	<u>1,303,784</u>	<u>(209,469)</u>	<u>1,094,315</u>	<u>1,094,315</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	-	-		-	-
FUND BALANCE - BEGINNING OF YEAR	-	-		-	-
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE AS PERCENT OF EXPENDITURE	0.00%	0.00%		0.00%	0.00%

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

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	\$ 46,037
State	103,817
Federal	4,821,820
County and Other Proceeds	5,000
Total Revenue	4,976,674
Fund Balance July 1, 2021	\$1,259,417
Fund Balance Appropriated to Expenditures	490,689
Estimated Fund Balance June 30, 2022	1,750,106
Fund Balance Appropriated to Expenditures	(490,689)
Total Appropriated for Food Service Fund Expenditures	\$ 4,485,985

BE IT FURTHER RESOLVED, that \$4,485,985 in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

SUPPORT SERVICES:

Operations & Maintenance	\$ 34,632
Support Services-Other	4,451,353
Total Appropriated for Food Service Fund	\$ 4,485,985

This appropriation to become effective June 27, 2022

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
June 27, 2022

	2020-21		2021-22		2022-23	
	Final	Original	Proposed	Initial		
	Actual	Budget	Adjustments	Amendment	Adjustments	Budget
REVENUE:						
Local Revenue	\$ 825	\$ 1,037,402	\$ (991,365)	\$ 46,037	\$ -	\$ 46,037
State Revenue	85,327	103,000	817	103,817	-	103,817
Federal Revenue	2,412,450	2,855,125	1,966,695	4,821,820	-	4,821,820
Transfers In & Other Financing Sources	5,354	5,000	-	5,000	-	5,000
TOTAL REVENUE & OTHER SOURCES	<u>2,503,956</u>	<u>4,000,527</u>	<u>976,147</u>	<u>4,976,674</u>	<u>-</u>	<u>4,976,674</u>
EXPENDITURES:						
SUPPORT SERVICES:						
Operations & Maintenance	26,914	33,832	800	34,632	-	34,632
Support Services-Other	2,283,399	3,650,056	801,297	4,451,353	350,000	4,801,353
TOTAL EXPENDITURES	<u>2,310,313</u>	<u>3,683,888</u>	<u>802,097</u>	<u>4,485,985</u>	<u>350,000</u>	<u>4,835,985</u>
BUILDING IMPROVEMENT SERVICES	<u>480,663</u>	<u>350,000</u>	<u>(350,000)</u>	<u>-</u>	<u>-</u>	<u>350,000</u>
TOTAL EXPENDITURES & OTHER USES	<u>2,790,976</u>	<u>4,033,888</u>	<u>452,097</u>	<u>4,485,985</u>	<u>350,000</u>	<u>5,185,985</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(287,020)	(33,361)	524,050	490,689	(350,000)	(209,311)
FUND BALANCE - BEGINNING OF YEAR	<u>1,546,437</u>	<u>1,259,417</u>		<u>1,259,417</u>		<u>1,750,106</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,259,417</u>	<u>\$ 1,226,056</u>		<u>\$ 1,750,106</u>		<u>\$ 1,540,795</u>
FUND BALANCE AS PERCENT OF EXPENDITURES	45.12%	30.39%		39.01%		29.71%

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

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		\$ 3,041,807
Total Revenue		<u>3,041,807</u>
Estimated Fund Balance July 1, 2021	\$ 1,337,390	
Fund Balance Appropriated to Expenditures	<u>15,319</u>	
Projected Fund Balance June 30, 2022	1,352,709	
Fund Balance Appropriated to Expenditures		<u>(15,319)</u>
Total Appropriated for Student/School Activity Fund Expenditures		<u><u>\$ 3,026,488</u></u>

BE IT FURTHER RESOLVED, that \$3,026,488 in the **STUDENT/SCHOOL ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Support Services-Other		\$ 3,026,488
Total appropriated for Student/School Activity Fund		<u><u>\$ 3,026,488</u></u>

This appropriation is to become effective June 27, 2022

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 27, 2022**

	2020-21		2021-22			2022-23
	Final Actual	Initial Budget	Adjustments	Proposed Final	Adjustments	Initial Budget
REVENUE:						
Local Revenue	\$ 1,266,141	\$ 2,343,656	\$ 698,151	\$ 3,041,807	\$ -	\$ 3,041,807
TOTAL REVENUE & OTHER SOURCES	<u>1,266,141</u>	<u>2,343,656</u>		<u>3,041,807</u>		
EXPENDITURES:						
SUPPORT SERVICES:						
Support Services-Other	<u>1,192,423</u>	<u>2,249,684</u>	<u>776,804</u>	<u>3,026,488</u>	<u>-</u>	<u>3,026,488</u>
TOTAL EXPENDITURES & OTHER USES	<u>1,192,423</u>	<u>2,249,684</u>		<u>3,026,488</u>		<u>3,026,488</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	73,718	93,972		15,319		15,319
FUND BALANCE - BEGINNING OF YEAR	<u>1,263,672</u>	<u>1,064,070</u>		<u>1,337,390</u>		<u>1,352,709</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,337,390</u>	<u>\$ 1,158,042</u>		<u>\$ 1,352,709</u>		<u>\$ 1,368,028</u>
FUND BALANCE AS PERCENT OF EXPENDITURE	112.16%	51.48%		44.70%		45.20%