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Superintendent

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**MEMORANDUM**  
December 12, 2022

To: Dr. Robert Shaner, Superintendent

From: Matthew McDaniel, Assistant Superintendent of Business Operations

Subject: **2022-23 Budget Amendment**

The following pages contain the Resolutions for the 2022-2023 General Fund budgets.

The General Fund budget revenue increases \$14,201,843 related to state revenue increases and the use of one-time federal grants. Expenditures increase \$12,993,762 related to projected changes to salaries and benefits and the use of one-time federal grants. Because of these changes, projected ending fund balance is \$38,955,895.

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

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

**2022-2023 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

Revenues	
Local	\$ 29,379,189
State	150,126,841
Federal	17,228,813
Other Financing Sources	<u>13,832,285</u>
Total Revenue	210,567,128
Audited Fund Balance July 1, 2022	\$ 38,835,478
Revenue Appropriated to Fund Balance	<u>120,417</u>
Projected Fund Balance June 30, 2022	38,955,895
Revenue Appropriated to Fund Balance	<u>120,417</u>
Total Appropriated for General Fund Expenditures	<u><u>\$ 210,446,711</u></u>

**BE IT FURTHER RESOLVED**, that \$210,446,711 in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$94,087,185
Added Needs	26,441,347
Adult and Continuing Education	227,193
SUPPORT SERVICES:	
Pupil Support	19,124,276
Instructional Support	11,611,481
General Administration	2,149,888
School Administration	9,387,507
Business Support	2,622,674
Operations & Maintenance	17,889,338
Transportation	10,507,914
Central Support	7,495,674
Other Support	2,946,088
COMMUNITY SERVICES	5,220,951
BUILDING IMPROVEMENT SERVICES	-
PAYMENTS TO OTHER GOVERNMENTS	4,000
OTHER FINANCING USES:	
Loan Principal	593,500
Loan Interest	20,757
TRANSFERS:	
Transfer to Other Funds	<u>116,937</u>
Total Appropriated for General Fund	<u><u>\$ 210,446,711</u></u>

This appropriation is to become effective December 12, 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 30, 2022**

	2021-22	2022-23		
	Audited Actuals	Original Budget	Adjustments	Proposed Budget
<b>REVENUE:</b>				
Local Revenue	\$ 27,462,578	\$ 27,344,065	\$ 2,035,124	\$ 29,379,189
State Revenue	146,603,063	144,422,843	5,703,998	150,126,841
Federal Revenue	9,368,658	11,118,906	6,109,907	17,228,813
Transfers In & Other Financing Sources	13,023,349	13,479,471	352,814	13,832,285
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 196,457,648</b>	<b>\$ 196,365,285</b>	<b>\$ 14,201,843</b>	<b>\$ 210,567,128</b>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
Basic Programs	\$ 95,190,611	\$ 91,680,898	\$ 2,406,287	\$ 94,087,185
Added Needs	22,912,959	21,098,880	5,342,467	26,441,347
Adult and Continuing Education	165,863	285,634	(58,441)	227,193
<b>TOTAL INSTRUCTION</b>	<b>118,269,433</b>	<b>113,065,412</b>	<b>7,690,312</b>	<b>120,755,724</b>
<b>SUPPORT SERVICES:</b>				
Pupil Support	18,316,763	17,553,210	1,571,066	19,124,276
Instructional Staff Support	9,482,872	10,291,381	1,320,100	11,611,481
General Administration	2,045,989	2,158,306	(8,418)	2,149,888
School Administration	9,531,189	9,460,712	(73,205)	9,387,507
Business Support	2,157,443	2,450,778	171,896	2,622,674
Operations, Maintenance & Security	15,600,831	17,479,422	409,916	17,889,338
Pupil Transportation Services	7,275,517	10,440,928	66,986	10,507,914
Central Support	7,039,109	7,553,225	(57,551)	7,495,674
Other Support	2,888,969	3,102,754	(156,666)	2,946,088
<b>TOTAL SUPPORT SERVICES</b>	<b>74,338,682</b>	<b>80,490,716</b>	<b>3,244,125</b>	<b>83,734,841</b>
<b>COMMUNITY SERVICES</b>	2,899,940	3,161,627	2,059,324	5,220,951
<b>BUILDING IMPROVEMENT SERVICES</b>		-	-	-
<b>PAYMENTS TO OTHER GOVERNMENTS</b>	4,000	4,000	-	4,000
	2,903,940	3,165,627	2,059,324	5,224,951
<b>OTHER FINANCING USES:</b>				
Loan Principal	586,400	593,500	-	593,500
Interest on Debt	35,753	20,757	-	20,757
Interfund Transfer	98,257	116,937	-	116,937
<b>TOTAL OTHER USES</b>	<b>720,410</b>	<b>731,194</b>	<b>-</b>	<b>731,194</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 196,232,466</b>	<b>\$ 197,452,949</b>	<b>\$ 12,993,762</b>	<b>\$ 210,446,711</b>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>\$ 225,180</b>	<b>\$ (1,087,664)</b>	<b>\$ 1,208,081</b>	<b>\$ 120,417</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>38,610,298</b>	<b>38,835,478</b>		<b>38,835,478</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 38,835,478</b>	<b>\$ 37,747,814</b>		<b>\$ 38,955,895</b>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	<b>19.79%</b>	<b>19.12%</b>		<b>18.51%</b>