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MEMORANDUM

March 13, 2023

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 and Caring Steps budgets.

The General Fund budget revenue increases \$5,951,411 related to state revenue increases for special education and safety, also carryover of federal grants from previous year. Expenditures increase \$5,402,484 related to projected changes to salaries and benefits, and the use of grant funds from state and federal sources. Because of these changes, projected ending fund balance is \$39,436,142.

The Caring Steps budget revenue increases \$938,884 primarily due to childcare stabilization grants and increase in tuition. Expenditures increase \$938,884 related to projected changes to wages. Projected ending fund balance is \$0.

Based on this information, we recommend THAT the Rochester Board of Education adopt the following resolution for the General Fund and Caring Steps 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	\$ 29,394,675
State	155,636,941
Federal	17,654,638
Other Financing Sources	<u>13,832,285</u>
Total Revenue	216,518,539
Audited Fund Balance July 1, 2022	\$ 38,835,478
Revenue Appropriated to Fund Balance	<u>600,664</u>
Projected Fund Balance June 30, 2023	39,436,142
Revenue Appropriated to Fund Balance	<u>600,664</u>
Total Appropriated for General Fund Expenditures	<u><u>\$ 215,917,875</u></u>

BE IT FURTHER RESOLVED, that \$215,917,875 in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$96,556,655
Added Needs	26,379,945
Adult and Continuing Education	229,639
SUPPORT SERVICES:	
Pupil Support	18,875,701
Instructional Support	12,024,495
General Administration	2,229,344
School Administration	9,279,350
Business Support	2,720,725
Operations & Maintenance	19,871,137
Transportation	10,873,235
Central Support	7,771,662
Other Support	2,948,543
COMMUNITY SERVICES	5,353,569
BUILDING IMPROVEMENT SERVICES	95,986
PAYMENTS TO OTHER GOVERNMENTS	4,000
OTHER FINANCING USES:	
Loan Principal	593,500
Loan Interest	20,757
TRANSFERS:	
Transfer to Other Funds	<u>89,632</u>
Total Appropriated for General Fund	<u><u>\$ 215,917,875</u></u>

This appropriation is to become effective March 13, 2023

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, 2023**

	2022-23				
	Original Budget	Adjustments	Amendment 1 Budget	Adjustments	Proposed Budget
REVENUE:					
Local Revenue	\$ 27,344,065	\$ 2,035,124	\$ 29,379,189	\$ 15,486	\$ 29,394,675
State Revenue	144,422,843	5,703,998	150,126,841	5,510,100	155,636,941
Federal Revenue	11,118,906	6,109,907	17,228,813	425,825	17,654,638
Transfers In & Other Financing Sources	13,479,471	352,814	13,832,285	-	13,832,285
TOTAL REVENUE & OTHER SOURCES	\$ 196,365,285	\$ 14,201,843	\$ 210,567,128	\$ 5,951,411	\$ 216,518,539
EXPENDITURES:					
INSTRUCTION:					
Basic Programs	\$ 91,680,898	\$ 2,406,287	\$ 94,087,185	\$ 2,469,470	\$ 96,556,655
Added Needs	21,098,880	5,342,467	26,441,347	(61,402)	26,379,945
Adult and Continuing Education	285,634	(58,441)	227,193	2,446	229,639
TOTAL INSTRUCTION	113,065,412	7,690,312	120,755,724	2,410,514	123,166,238
SUPPORT SERVICES:					
Pupil Support	17,553,210	1,571,066	19,124,276	(248,575)	18,875,701
Instructional Staff Support	10,291,381	1,320,100	11,611,481	413,014	12,024,495
General Administration	2,158,306	(8,418)	2,149,888	79,456	2,229,344
School Administration	9,460,712	(73,205)	9,387,507	(108,157)	9,279,350
Business Support	2,450,778	171,896	2,622,674	98,051	2,720,725
Operations, Maintenance & Security	17,479,422	409,916	17,889,338	1,981,800	19,871,137
Pupil Transportation Services	10,440,928	66,986	10,507,914	365,321	10,873,235
Central Support	7,553,225	(57,551)	7,495,674	275,988	7,771,662
Other Support	3,102,754	(156,666)	2,946,088	2,455	2,948,543
TOTAL SUPPORT SERVICES	80,490,716	3,244,125	83,734,841	2,859,352	86,594,193
COMMUNITY SERVICES	3,161,627	2,059,324	5,220,951	132,618	5,353,569
BUILDING IMPROVEMENT SERVICES	-	-	-	-	95,986
PAYMENTS TO OTHER GOVERNMENTS	4,000	-	4,000	-	4,000
DEBT SERVICE	-	-	-	-	-
	3,165,627	2,059,324	5,224,951	132,618	5,453,555
OTHER FINANCING USES:					
Loan Principal	593,500	-	593,500	-	593,500
Interest on Debt	20,757	-	20,757	-	20,757
Interfund Transfer	116,937	-	116,937	-	89,632
TOTAL OTHER USES	731,194	-	731,194	-	703,889
TOTAL EXPENDITURES & OTHER USES	\$ 197,452,949	\$ 12,993,762	\$ 210,446,711	\$ 5,402,484	\$ 215,917,875
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	\$ (1,087,664)	\$ 1,208,081	\$ 120,417	\$ 480,246	\$ 600,664
FUND BALANCE - BEGINNING OF YEAR	38,835,478		38,835,478		38,835,478
FUND BALANCE - END OF YEAR	\$ 37,747,814		\$ 38,955,895		\$ 39,436,142
FUND BALANCE AS PERCENT OF EXPENDITURES	19.12%		18.51%		18.26%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
ROCHESTER COMMUNITY SCHOOLS
2022-2023 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 2022-2023: 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 2022-2023 be adopted as follows:

Revenues	
Local	\$1,366,967
State	-
Federal	576,600.00
Transfer from General Fund	89,632
Total Revenue	2,033,199
Estimated Fund Balance July 1, 2022	\$ -
Revenue Appropriated to Fund Balance	-
Estimated Fund Balance June 30, 2023	-
Revenue Appropriated to Fund Balance	-
Total Appropriated for Early Learning Center Fund Expenditures	\$2,033,199

BE IT FURTHER RESOLVED, that \$2,033,199 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$165,150
SUPPORT SERVICES:	
Instructional Support	181,613
Operations & Maintenance	206,470
Central Support	1,125
COMMUNITY SERVICES	
Total Appropriated for Early Learning Center Fund	\$2,033,199

This appropriation to become effective March 13, 2023

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 30, 2023**

	2022-23		
	Original Budget	Adjustments	Projected Budget
REVENUE:			
Local Revenue	\$ 683,458	\$ 683,509	\$ 1,366,967
State Revenue	-	-	-
Federal Revenue	293,920	282,680	576,600
Transfers In & Other Financing Sources	116,937	(27,305)	89,632
TOTAL REVENUE & OTHER SOURCES	<u>1,094,315</u>	<u>938,884</u>	<u>2,033,199</u>
		-	
EXPENDITURES:			
INSTRUCTION:			
Basic Programs	159,743	5,407	165,150
		-	
SUPPORT SERVICES:			
Instructional Staff Support	147,762	33,851	181,613
Operations, Maintenance & Security	205,768	702	206,470
Central Support	1,125	-	1,125
TOTAL SUPPORT SERVICES	<u>354,655</u>	<u>34,553</u>	<u>389,208</u>
		-	
COMMUNITY SERVICES	<u>579,917</u>	<u>898,924</u>	<u>1,478,841</u>
TOTAL EXPENDITURES & OTHER USES	<u>1,094,315</u>	<u>938,884</u>	<u>2,033,199</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	-	-	-
		-	
FUND BALANCE - BEGINNING OF YEAR	-	-	-
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE AS PERCENT OF EXPENDITURE	0.00%		0.00%