

**Robert Shaner, Ph.D.**  
Superintendent

**Debi Fragomeni**  
Deputy Superintendent of Teaching and Learning



**ROCHESTER**  
**COMMUNITY SCHOOLS**  
PRIDE IN EXCELLENCE

**Matthew McDaniel, CPA**  
Assistant Superintendent of Business Operations

**David Murphy**  
Assistant Superintendent for Human Resources

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## MEMORANDUM

June 19, 2023

To: Debi Fragomeni, Deputy Superintendent of Teaching and Learning, Acting Superintendent  
From: Matthew McDaniel, Assistant Superintendent of Business Operations  
Subject: **Initial Budgets for the 2023-2024 Fiscal Year**

The following pages contain the Resolutions for the initial 2023-2024 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 decreases \$22,038,437 to removal of one-time grants arising from the COVID-19 pandemic and MSPER One-time Deposit. Expenditures decrease \$21,160,595 related to removal of one-time grants and contractual increases. Because of these changes, projected ending fund balance is \$39,228,382.

The Debt Service Fund budget contains an increase in revenue of \$808,607 based on approved millage rate and taxable values. Expenditures include an increase of \$39,500 related to debt payments. Projected ending fund balance is \$1,696,772.

The Capital Projects Fund budget contains a decrease in revenue of \$213,502 related to a decrease in interest. Expenditures include a decrease of \$2,804,784 related to updated projections of approved projects. Because of these changes, projected ending fund balance is \$0.

The Sinking Fund budget projects revenue of \$9,484,274 based on the approved millage rate and taxable values. Expenditures total \$8,988,106 based on projected needs of the district. Projected ending fund balance is \$1,813,996.

The Caring Steps Fund budget assumes no material changes in projected revenue or expenditures. Projected ending fund balance is \$0.

The Bookstore Fund budget contains no material change to revenue or expenditures, projected ending fund balance is \$123,156.

The Food Service Fund budget contains no material change. Projected ending fund balance is \$1,481,939.

The Student/School Activity Fund budget contains no change to revenue or expenditures, projected ending fund balance is \$1,582,541.

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  
2023-2024 INITIAL BUDGET**

**RESOLVED**, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2023-2024: 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 2023-2024 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	\$ 29,644,015
State	159,008,447
Federal	9,587,818
Other Financing Sources	<u>15,204,263</u>
Total Revenue	213,444,543
Audited Fund Balance July 1, 2023	\$ 39,460,851
Fund Balance Appropriated to Expenditures	<u>(232,469)</u>
Projected Fund Balance June 30, 2024	39,228,382
Fund Balance Appropriated to Expenditures	<u>(232,469)</u>
Total Appropriated for General Fund Expenditures	<u><u>\$ 213,677,011</u></u>

**BE IT FURTHER RESOLVED**, that \$213,677,011 in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$96,031,444
Added Needs	30,409,372
Adult and Continuing Education	283,513
SUPPORT SERVICES:	
Pupil Support	19,406,146
Instructional Support	10,593,727
General Administration	2,251,903
School Administration	9,218,490
Business Support	2,729,860
Operations & Maintenance	19,742,259
Transportation	8,672,634
Central Support	7,812,956
Other Support	2,972,796
COMMUNITY SERVICES	2,616,344
BUILDING IMPROVEMENT SERVICES	106,181
PAYMENTS TO OTHER GOVERNMENTS	4,000
OTHER FINANCING USES:	
Loan Principal	600,100
Loan Interest	15,653
SBITAS	120,000
TRANSFERS:	
Transfer to Other Funds	<u>89,632</u>
Total Appropriated for General Fund	<u><u>\$ 213,677,011</u></u>

This appropriation is to become effective July 1, 2023

**FURTHER RESOLVED**, that no board of education member or employee of the school district shall expend any funds or obligate the 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 19, 2023**

	2021-22	2022-23					2023-24
	Final	Original	Amendment 1	Amendment 2	Final		Original
	Actuals	Budget	Budget	Budget	Budget	Adjustments	Budget
<b>REVENUE:</b>							
Local Revenue	\$ 27,462,573	\$ 27,344,065	\$ 29,379,189	\$ 29,394,675	\$ 29,770,747	\$ (126,732)	\$ 29,644,015
State Revenue	146,603,065	144,422,843	150,126,841	155,636,941	167,017,411	(8,008,964)	159,008,447
Federal Revenue	9,368,659	11,118,906	17,228,813	17,654,638	24,838,835	(15,251,017)	9,587,818
Transfers In & Other Financing Sources	12,423,724	13,479,471	13,832,285	13,832,285	13,855,986	1,348,277	15,204,263
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>195,858,021</b>	<b>196,365,285</b>	<b>210,567,128</b>	<b>216,518,539</b>	<b>235,482,979</b>	<b>(22,038,437)</b>	<b>213,444,543</b>
<b>EXPENDITURES:</b>							
<b>INSTRUCTION:</b>							
Basic Programs	95,190,611	91,680,898	94,087,185	96,556,655	107,348,061	(11,316,616)	96,031,444
Added Needs	22,313,334	21,098,880	26,441,347	26,379,945	33,866,661	(3,457,289)	30,409,372
Adult and Continuing Education	165,863	285,634	227,193	229,639	285,013	(1,500)	283,513
<b>TOTAL INSTRUCTION</b>	<b>117,669,808</b>	<b>113,065,412</b>	<b>120,755,724</b>	<b>123,166,238</b>	<b>141,499,734</b>	<b>(14,775,405)</b>	<b>126,724,329</b>
<b>SUPPORT SERVICES:</b>							
Pupil Support	18,316,763	17,553,210	19,124,276	18,875,701	18,966,031	440,115	19,406,146
Instructional Staff Support	9,482,873	10,291,381	11,611,481	12,024,495	11,903,205	(1,309,479)	10,593,727
General Administration	2,045,989	2,158,306	2,149,888	2,229,344	2,248,922	2,981	2,251,903
School Administration	9,531,189	9,460,712	9,387,507	9,279,350	9,363,342	(144,852)	9,218,490
Business Support	2,157,443	2,450,778	2,622,674	2,720,725	2,728,335	1,526	2,729,860
Operations, Maintenance & Security	15,600,831	17,479,422	17,889,338	19,871,137	19,966,888	(224,629)	19,742,259
Pupil Transportation Services	7,275,517	10,440,928	10,507,914	10,873,235	10,950,405	(2,277,771)	8,672,634
Central Support	7,039,109	7,553,225	7,495,674	7,771,662	7,895,178	(82,222)	7,812,956
Other Support	2,888,969	3,102,754	2,946,088	2,948,543	2,977,985	(5,189)	2,972,796
<b>TOTAL SUPPORT SERVICES</b>	<b>74,338,683</b>	<b>80,490,716</b>	<b>83,734,841</b>	<b>86,594,193</b>	<b>87,000,291</b>	<b>(3,599,519)</b>	<b>83,400,772</b>
<b>COMMUNITY SERVICES</b>	<b>2,899,940</b>	<b>3,161,627</b>	<b>5,220,951</b>	<b>5,353,569</b>	<b>5,221,860</b>	<b>(2,605,516)</b>	<b>2,616,344</b>
<b>BUILDING IMPROVEMENT SERVICES</b>		-	-	95,986	230,680	(124,499)	106,181
<b>PAYMENTS TO OTHER GOVERNMENTS</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>52,000</b>	<b>(48,000)</b>	<b>4,000</b>
<b>DEBT SERVICE</b>		-	-				
	<b>2,903,940</b>	<b>3,165,627</b>	<b>5,224,951</b>	<b>5,453,555</b>	<b>5,504,540</b>	<b>(2,778,015)</b>	<b>2,726,525</b>
<b>OTHER FINANCING USES:</b>							
Loan Principal	586,400	593,500	593,500	593,500	593,500	(113,400)	600,100
Interest on Debt	35,753	20,757	20,757	20,757	29,909	(14,256)	15,653
SBITAS					120,000		120,000
Interfund Transfer	98,257	116,937	116,937	89,632	109,632	-	89,632
<b>TOTAL OTHER USES</b>	<b>720,410</b>	<b>731,194</b>	<b>731,194</b>	<b>703,889</b>	<b>853,041</b>		<b>825,385</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>195,632,841</b>	<b>197,452,949</b>	<b>210,446,711</b>	<b>215,917,875</b>	<b>234,857,606</b>	<b>(21,160,595)</b>	<b>213,677,011</b>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>225,178</b>	<b>(1,087,664)</b>	<b>120,417</b>	<b>600,664</b>	<b>625,373</b>		<b>(232,469)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>38,610,298</b>	<b>38,835,478</b>	<b>38,835,478</b>	<b>38,835,478</b>	<b>38,835,478</b>		<b>39,460,851</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 38,835,476</b>	<b>\$ 37,747,814</b>	<b>\$ 38,955,895</b>	<b>\$ 39,436,142</b>	<b>\$ 39,460,851</b>		<b>\$ 39,228,382</b>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	<b>19.85%</b>	<b>19.12%</b>	<b>18.51%</b>	<b>18.26%</b>	<b>16.80%</b>		<b>18.36%</b>

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
OF ROCHESTER COMMUNITY SCHOOLS  
2023-2024 INITIAL BUDGET**

**RESOLVED**, that this resolution shall be the **DEBT SERVICE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2023-2024: 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 2023-2024 which includes 1.76 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	\$	11,402,795
Interest		1,500
Total Revenue		<u>11,404,295</u>
Estimated Fund Balance July 1, 2023	\$	1,068,495
Revenue Appropriated to Fund Balance		<u>628,276</u>
Projected Fund Balance June 30, 2024	\$	1,696,772
Revenue Appropriated to Fund Balance		(628,276)
Total Appropriated for Debt Service Fund Expenditures	\$	<u><u>10,776,019</u></u>

**BE IT FURTHER RESOLVED**, that \$10,776,019 in the **DEBT SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Bond Principal	\$	6,075,000
Bond Interest		4,681,019
Other Bond Expenditures		20,000
Total appropriated for Debt Service Fund	\$	<u><u>10,776,019</u></u>

This appropriation is to become effective July 1, 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  
DEBT SERVICE FUND BUDGET  
June 19, 2023**

	2021-22	2022-23			2023-24
	Final	Original	Final Budget		Original
	Actual	Budget		Adjustments	Budget
<b>REVENUE:</b>					
Local Revenue	\$9,437,664	\$ 10,682,654	\$ 10,593,688	\$ 809,107	\$ 11,402,795
Earnings on Investment	700	1,000	2,000	(500)	1,500
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>9,438,363</u>	<u>10,683,654</u>	<u>10,595,688</u>	<u>808,607</u>	<u>11,404,295</u>
<b>EXPENDITURES:</b>					
<b>SUPPORT SERVICES:</b>					
Bond Principal	5,575,000	5,800,000	5,800,000	275,000.00	6,075,000
Bond Interest	5,162,269	4,926,519	4,926,519	(245,500.24)	4,681,019
Other Expense	46,245	82,000	10,000	10,000.00	20,000
<b>TOTAL EXPENDITURES</b>	<u>10,783,514</u>	<u>10,808,519</u>	<u>10,736,519</u>	<u>39,500</u>	<u>10,776,019</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	(1,345,151)	(124,865)	(140,831)	769,107.24	628,276
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>2,554,477</u>	<u>1,191,842</u>	<u>1,209,326</u>		<u>1,068,495</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$1,209,326</u></u>	<u><u>\$ 1,066,977</u></u>	<u><u>\$ 1,068,495</u></u>		<u><u>\$ 1,696,772</u></u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	11.21%	9.87%	9.95%		16%

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
OF ROCHESTER COMMUNITY SCHOOLS  
2023-2024 INITIAL BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **CAPITAL PROJECTS BOND FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2023-2024: 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 2023-2024 be adopted as follows:

Revenues		
Interest		\$ 2,500
Total Revenue		<u>2,500</u>
Estimated Fund Balance July 1, 2023	\$ 4,188,157	
Fund Balance Appropriated to Expenditures	<u>(4,188,158)</u>	
Projected Fund Balance June 30, 2024	\$ (0)	
Fund Balance Appropriated to Expenditures		<u>4,188,158</u>
Total appropriated for Capital Projects Bond Fund Expenditures		<u><u>\$ 4,190,658</u></u>

**BE IT FURTHER RESOLVED**, that \$4,190,658 in the **CAPITAL PROJECTS BOND FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Services		\$ 100,030
Capital Outlay		<u>4,090,628</u>
Total appropriated - Capital Projects Bond Fund		<u><u>\$ 4,190,658</u></u>

This appropriation to become effective July 1, 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  
CAPITAL PROJECTS BOND FUND BUDGET  
June 19, 2023**

	2021-2022	2022-23			2023-24
	Final Actual	Original Budget	Final Budget	Adjustment	Original Budget
<b>REVENUE:</b>					
Interest	\$ 21,732	\$ 2,500	\$ 213,112	\$ (210,612)	\$ 2,500
Misc Local Revenue	13	-	2,890	(2,890)	-
Rebates	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>21,745</u>	<u>2,500</u>	<u>216,002</u>	<u>(213,502)</u>	<u>2,500</u>
<b>EXPENDITURES:</b>					
<b>SUPPORT SERVICES:</b>					
Capital Outlay	7,118,885	9,075,225	6,828,463	(2,737,835)	4,090,628
Other	174,081	856,191	166,979	(66,949)	100,030
<b>TOTAL EXPENDITURES</b>	<u>7,292,967</u>	<u>9,931,416</u>	<u>6,995,442</u>	<u>(2,804,784)</u>	<u>4,190,658</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<u>(7,271,221)</u>	<u>(9,928,916)</u>	<u>(6,779,440)</u>	<u>2,591,282</u>	<u>(4,188,158)</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>18,238,819</u>	<u>10,054,515</u>	<u>10,967,598</u>		<u>4,188,157</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$10,967,598</u></u>	<u><u>\$ 125,599</u></u>	<u><u>\$ 4,188,157</u></u>		<u><u>\$ (0)</u></u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	150.39%	1.26%	59.87%		0.00%

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
OF ROCHESTER COMMUNITY SCHOOLS  
2023-2024 INITIAL BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **CAPITAL PROJECTS SINKING FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2023-2024: 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 2023-2024 which includes 1.463 mills of ad valorem taxes to be levied on non-homestead and homestead property be adopted as follows:

Revenues		
Property Taxes		\$ 9,482,574
Interest		1,700
Total Revenue		<u>9,484,274</u>
Estimated Fund Balance July 1, 2023	\$ 1,317,829	
Revenue Appropriated to Fund Balance	<u>496,168</u>	
Projected Fund Balance June 30, 2024	\$ 1,813,996	
Revenue Appropriated to Fund Balance		<u>(496,168)</u>
Total appropriated for Capital Projects Sinking Fund Expenditures		<u><u>\$ 8,988,106</u></u>

**BE IT FURTHER RESOLVED**, that \$8,988,106 in the **CAPITAL PROJECTS SINKING FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Services	\$ 100,000	
Capital Outlay	<u>8,888,106</u>	
Total appropriated - Capital Projects Sinking Fund	<u><u>\$ 8,988,106</u></u>	

This appropriation to become effective July 1, 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  
CAPITAL PROJECTS SINKING FUND BUDGET  
June 19, 2023**

	2021-22	2022-23			2023-24	
	Final	Original		Final		Original
	Actual	Budget	Adjustments	Budget	Adjustments	Budget
<b>REVENUE:</b>						
Property Taxes	\$ 8,480,419	\$ 8,830,136	\$ 9,482,574	\$ 8,830,136	\$ 652,438	\$ 9,482,574
Interest	2,000	5,700	1,700	5,700	(4,000)	1,700
Other Local Revenue		-	-	-	-	-
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>8,482,419</b>	<b>8,835,836</b>	<b>9,484,274</b>	<b>8,835,836</b>	<b>648,438</b>	<b>9,484,274</b>
					-	
<b>EXPENDITURES:</b>					-	
<b>SUPPORT SERVICES:</b>					-	
Capital Outlay	7,690,499	7,946,136	8,888,106	8,888,106	-	8,888,106
Other	98,791	885,700	100,000	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>7,789,290</b>	<b>8,831,836</b>	<b>8,988,106</b>	<b>8,988,106</b>	<b>-</b>	<b>8,988,106</b>
					-	
<b>OTHER FINANCING SOURCES (USES)</b>					-	
Loan Proceeds	-	-	-	-	-	-
Interfund Transfer	-	-	-	-	-	-
Loan Principal	-	-	-	-	-	-
Interest on Debt	-	-	-	-	-	-
	-	-	-	-	-	-
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>693,129</b>	<b>4,000</b>	<b>496,168</b>	<b>(152,270)</b>	<b>648,438</b>	<b>496,168</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>776,970</b>	<b>1,193,548</b>		<b>1,470,099</b>		<b>1,317,829</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 1,470,099</b>	<b>\$ 1,197,548</b>		<b>\$ 1,317,829</b>		<b>\$ 1,813,996</b>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	<b>18.87%</b>	<b>13.56%</b>		<b>14.66%</b>		<b>20.18%</b>

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
ROCHESTER COMMUNITY SCHOOLS  
2023-2024 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 2023-2024: 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 2023-2024 be adopted as follows:

Revenues	
Local	\$1,860,224
State	-
Federal	-
Transfer from General Fund	89,632
Total Revenue	<u>1,949,856</u>

Estimated Fund Balance July 1, 2023	\$ -
Revenue Appropriated to Fund Balance	-
Estimated Fund Balance June 30, 2024	<u>-</u>

Revenue Appropriated to Fund Balance	-
Total Appropriated for Early Learning Center Fund Expenditures	<u>\$1,949,856</u>

**BE IT FURTHER RESOLVED**, that \$1,949,856 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$225,525
SUPPORT SERVICES:	
Instructional Support	189,972
Operations & Maintenance	205,259
Central Support	1,100
COMMUNITY SERVICES	1,328,000
Total Appropriated for Early Learning Center Fund	<u><u>\$1,949,856</u></u>

This appropriation to become effective July 1, 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 19,2023**

	2021-2022		2022-23				2023-2024
	Final	Original	Amended	Final		Original	
	Actual	Budget	Budget	Budget	Adjustments	Budget	
REVENUE:							
Local Revenue	\$ 724,113	\$ 683,458	\$ 1,366,967	\$ 1,366,967	\$ 493,257	\$ 1,860,224	
State Revenue	-	-	-	-	\$ -	-	
Federal Revenue	287,920	293,920	576,600	576,600	\$ (576,600)	-	
Transfers In & Other Financing Sources	96,077	116,937	89,632	89,632	\$ -	89,632	
TOTAL REVENUE & OTHER SOURCES	1,108,110	1,094,315	2,033,199	2,033,199	(83,343)	1,949,856	
EXPENDITURES:							
INSTRUCTION:							
Basic Programs	152,885	159,743	165,150	165,306	60,219	225,525	
					-	-	
SUPPORT SERVICES:							
Instructional Staff Support	153,609	147,762	181,613	195,417	(5,445)	189,972	
Operations, Maintenance & Security	197,090	205,768	206,470	200,749	4,510	205,259	
Central Support	1,125	1,125	1,125	1,125	(25)	1,100	
TOTAL SUPPORT SERVICES	351,824	354,655	389,208	397,291	(960)	396,331	
					-	-	
COMMUNITY SERVICES	603,401	579,917	1,478,841	1,466,457	(138,457)	1,328,000	
					-	-	
BUILDING IMPROVEMENT				4,145	(4,145)		
					-	-	
TOTAL EXPENDITURES & OTHER USES	1,108,110	1,094,315	2,033,199	2,033,199	(83,343)	1,949,856	
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-		-	
FUND BALANCE - END OF YEAR	\$ -	\$ -	\$ -	\$ -		\$ -	
FUND BALANCE AS PERCENT OF EXPENDITURES	0.00%	0.00%	0.00%	0.00%		0.00%	

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
ROCHESTER COMMUNITY SCHOOLS  
2023-2024 BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **BOOKSTORE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2023-2024: 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 2023-2024 be adopted as follows:

Revenues		
Sales		\$ 175,000
Total Revenue		<u>175,000</u>
Estimated Fund Balance July 1, 2023	\$ 108,068	
Revenue Appropriated to Fund Balance	<u>15,088</u>	
Projected Fund Balance June 30, 2024	123,156	
Revenue Appropriated to Fund Balance		<u>(15,088)</u>
Total appropriated for Bookstore Fund Expenditures		<u>\$ 159,912</u>

**BE IT FURTHER RESOLVED**, that \$159,912 in the **BOOKSTORE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Support Services - Business		4,950
Support Services - Other		<u>154,962</u>
Total appropriated - Bookstore Fund		<u>\$ 159,912</u>

This appropriation to become effective July 1, 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  
BOOKSTORE FUND BUDGET  
June 19, 2023**

	2021-22	2022-23			2023-24
	Final	Initial	Final		Original
	Actual	Budget	Budget	Adjustments	Budget
<b>REVENUE:</b>					
Local Revenue	\$ 180,188	\$ 202,000	\$ 175,000	\$ -	\$ 175,000
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>180,188</u>	<u>202,000</u>	<u>175,000</u>	<u>-</u>	<u>175,000</u>
<b>EXPENDITURES:</b>					
<b>SUPPORT SERVICES:</b>					
Support Services-Business	3,155	3,900	4,950	-	4,950
Support Services-Other	142,607	142,725	154,962	-	154,962
Support Services-Building Improvements		-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>145,762</u>	<u>146,625</u>	<u>159,912</u>	<u>-</u>	<u>159,912</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	145,762	146,625	159,912	-	159,912
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	34,426	55,375	15,088	-	15,088
<b>FUND BALANCE - BEGINNING OF YEAR</b>	58,554	113,929	92,980		108,068
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 92,980</u>	<u>\$ 169,304</u>	<u>\$ 108,068</u>		<u>\$ 123,156</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	63.79%	115.47%	67.58%		77.01%

**RESOLUTION FOR ADOPTION BY  
BOARD OF EDUCATION  
ROCHESTER COMMUNITY SCHOOLS  
2023-2024 INITIAL BUDGET**

**RESOLVED**, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2023-2024: 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 2023-2024 be adopted as follows:

Revenues	
Local	\$ 2,377,466
State	73,000
Federal	1,497,746
County and Other Proceeds	<u>5,000</u>
Total Revenue	3,953,213

Estimated Fund Balance July 1, 2023	\$2,318,607
Fund Balance Appropriated to Expenditures	<u>(836,667)</u>
Estimated Fund Balance June 30, 2024	1,481,939

Fund Balance Appropriated to Expenditures	836,667
Total Appropriated for Food Service Fund Expenditures	<u>\$ 4,789,880</u>

**BE IT FURTHER RESOLVED**, that \$4,789,880 in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

**EXPENDITURES:**

**SUPPORT SERVICES:**

Operations & Maintenance	\$ 33,832
Support Services-Other	<u>4,152,798</u>
	4,186,630

BUILDING IMPROVEMENT SERVICES	603,250
Total Appropriated for Food Service Fund	<u>\$ 4,789,880</u>

This appropriation to become effective July 1, 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**  
**FOOD SERVICE FUND BUDGET**  
**June 19, 2023**

	2021-2022	2022-23			2023-2024
	Final	Initial	Final		Original
	Actuals	Budget	Budget	Adjustments	Budget
<b>REVENUE:</b>					
Local Revenue	\$ 144,995	\$ 46,037	\$ 2,377,466	\$ -	\$2,377,466
State Revenue	108,618	103,817	73,000	-	73,000
Federal Revenue	5,499,220	4,821,820	1,497,746	-	1,497,746
Transfers In & Other Financing Sources	2,180	5,000	5,000	-	5,000
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>5,755,013</u>	<u>4,976,674</u>	<u>3,953,213</u>	<u>-</u>	<u>3,953,213</u>
<b>EXPENDITURES:</b>					
<b>SUPPORT SERVICES:</b>					
Operations & Maintenance	53,163	34,632	33,832	-	33,832
Support Services-Other	<u>3,805,993</u>	<u>4,801,353</u>	<u>4,152,798</u>	<u>-</u>	<u>4,152,798</u>
<b>TOTAL EXPENDITURES</b>	<u>3,859,156</u>	<u>4,835,985</u>	<u>4,186,630</u>	<u>-</u>	<u>4,186,630</u>
<b>BUILDING IMPROVEMENT SERVICES</b>	<u>-</u>	<u>350,000</u>	<u>603,250</u>	<u>-</u>	<u>603,250</u>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<u>3,859,156</u>	<u>5,185,985</u>	<u>4,789,880</u>	<u>-</u>	<u>4,789,880</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	1,895,857	(209,311)	(836,667)		(836,667)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,259,417</u>	<u>1,750,106</u>	<u>3,155,274</u>		<u>2,318,607</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$3,155,274</u></u>	<u><u>\$1,540,795</u></u>	<u><u>\$ 2,318,607</u></u>		<u><u>\$1,481,939</u></u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	81.76%	29.71%	48.41%		30.94%

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION  
OF ROCHESTER COMMUNITY SCHOOLS  
2023-2024 INITIAL BUDGET ADOPTION**

**RESOLVED**, that this resolution shall be the **STUDENT/SCHOOL ACTIVITY FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2023-2024: 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 2023-2024 Be adopted as follows:

Revenues		
Local		\$ 3,159,964
Total Revenue		<u>3,159,964</u>
Estimated Fund Balance July 1, 2023	\$ 1,618,413	
Fund Balance Appropriated to Expenditures	<u>(35,872)</u>	
Projected Fund Balance June 30, 2024	1,582,541	
Fund Balance Appropriated to Expenditures		<u>35,872</u>
Total Appropriated for Student/School Activity Fund Expenditures		<u><u>\$ 3,195,836</u></u>

**BE IT FURTHER RESOLVED**, that \$3,195,836 in the **STUDENT/SCHOOL ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Support Services-Other	\$ 3,195,836
Total appropriated for Student/School Activity Fund	<u><u>\$ 3,195,836</u></u>

This appropriation is to become effective July 1, 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  
STUDENT/SCHOOL ACTIVITY FUND BUDGET  
June 19, 2023**

	2021-22	2022-23			2023-24
	Final	Original	Final		Original
	Actual	Budget	Budget	Adjustments	Budget
<b>REVENUE:</b>					
Local Revenue	\$ 3,023,924	\$ 3,041,807	\$ 3,159,964	\$ -	\$ 3,159,964
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<u>3,023,924</u>	<u>3,041,807</u>	<u>3,159,964</u>	<u>-</u>	<u>3,159,964</u>
<b>EXPENDITURES:</b>					
<b>SUPPORT SERVICES:</b>					
Support Services-Other	<u>2,707,029</u>	<u>3,026,488</u>	<u>3,195,836</u>	<u>-</u>	<u>3,195,836</u>
				<u>-</u>	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<u>2,707,029</u>	<u>3,026,488</u>	<u>3,195,836</u>	<u>-</u>	<u>3,195,836</u>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	316,895	15,319	(35,872)		(35,872)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,337,390</u>	<u>1,352,709</u>	<u>1,654,285</u>		<u>1,618,413</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,654,285</u>	<u>\$ 1,368,028</u>	<u>\$ 1,618,413</u>		<u>\$ 1,582,541</u>
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	61.11%	45.20%	50.64%		49.52%