

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

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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: **2022-23 Budget Amendment**

The following pages contain the Resolutions for the 2022-2023 General Fund, Debt Service Fund, Capital Projects Fund, Sinking Fund, Caring Steps Fund, Bookstore Fund, Food Service Fund, Student/School Activity Fund budgets.

The General Fund budget revenue increases \$18,964,440 related to state revenue increases for MP SER One-time Deposit, also an increase in federal ESSER grant spending. Expenditures increase \$18,939,731 related to projected changes to salaries and benefits, the use of grant funds from state and federal sources and the offset of the MP SER One-time Deposit. Because of these changes, projected ending fund balance is \$39,460,851.

The Debt Service Fund budget contains a decrease in revenue of \$87,966 due to less tax collections and interest than expected. Expenditures include a decrease of \$72,000 related to a reduction in fees owed. Projected ending fund balance is \$1,068,495.

The Capital Projects Fund projects contains an increase in revenue of \$213,502 related to an increase in interest. Expenditures include a decrease of \$2,935,974 related to updated projections of approved projects. Because of these changes, projected ending fund balance is \$4,188,157.

The Sinking Fund budget projects a revenue of \$8,835,836 based on the approved millage rate and taxable values. Expenditures total \$8,988,106 based on updated projections of approved projects. Projected ending fund balance is \$1,317,829.

The Caring Steps budget projects revenue to be at \$2,033,199 based on the current tuition rates and attendance levels. Expenditures total \$2,033,199 related to the current staffing levels. Projected ending fund balance is \$0.

The Bookstore Fund budget contains a decrease in revenue of \$27,000. Expenditures increase by \$13,287 related to projected operations. Because of these changes, projected ending fund balance is \$108,068.

The Food Service Fund budget revenue decreases \$1,003,461 based on a decrease in participation. Expenditures decrease \$396,105 due to supply chain issues. Projected ending fund balance is \$2,338,607.

The Student/School Activity Fund budget contains an increase in revenue of \$118,157 related to an expected increase in collections. Expenditures increase by \$169,348 related to an increase in activity of these groups. Because of these changes, projected ending fund balance is \$1,618,413.

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 resolution 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**

2022-2023 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **GENERAL 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 **GENERAL FUND** of Rochester Community Schools for fiscal year 2022-2023 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	\$ 29,770,747
State	167,017,411
Federal	24,838,835
Other Financing Sources	<u>13,855,986</u>
Total Revenue	235,482,979
Audited Fund Balance July 1, 2022	\$ 38,835,478
Revenue Appropriated to Fund Balance	<u>625,373</u>
Projected Fund Balance June 30, 2023	39,460,851
Revenue Appropriated to Fund Balance	<u>625,373</u>
Total Appropriated for General Fund Expenditures	<u><u>\$ 234,857,606</u></u>

BE IT FURTHER RESOLVED, that \$234,857,606 in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$107,348,061
Added Needs	33,866,661
Adult and Continuing Education	285,013
SUPPORT SERVICES:	
Pupil Support	18,966,031
Instructional Support	11,903,205
General Administration	2,248,922
School Administration	9,363,342
Business Support	2,728,335
Operations & Maintenance	19,966,888
Transportation	10,950,405
Central Support	7,895,178
Other Support	2,977,985
COMMUNITY SERVICES	5,221,860
BUILDING IMPROVEMENT SERVICES	230,680
PAYMENTS TO OTHER GOVERNMENTS	52,000
OTHER FINANCING USES:	
Loan Principal	593,500
Loan Interest	29,909
SBITAS	120,000
TRANSFERS:	
Transfer to Other Funds	<u>109,632</u>
Total Appropriated for General Fund	<u><u>\$ 234,857,606</u></u>

This appropriation is to become effective June 19, 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 of appropriated by the board shall require approval of the board.

ROCHESTER COMMUNITY SCHOOLS
GENERAL FUND BUDGET
June 19, 2023

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

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF ROCHESTER COMMUNITY SCHOOLS
2022-2023 BUDGET AMENDMENT**

RESOLVED, that this resolution shall be the **DEBT SERVICE 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 **DEBT SERVICE FUND** of Rochester Community Schools for fiscal year 2022-2023 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	\$	10,593,688
Interest		2,000
Total Revenue		<u>10,595,688</u>
Fund Balance July 1, 2022	\$	1,209,326
Fund Balance Appropriated to Expenditures		<u>(140,831)</u>
Projected Fund Balance June 30, 2023	\$	1,068,495
Fund Balance Appropriated to Expenditures		140,831
Total Appropriated for Debt Service Fund Expenditures	\$	<u><u>10,736,519</u></u>

BE IT FURTHER RESOLVED, that \$10,736,519 in the **DEBT SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Bond Principal	\$	5,800,000
Bond Interest		4,926,519
Other Bond Expenditures		10,000
Total appropriated for Debt Service Fund	\$	<u><u>10,736,519</u></u>

This appropriation is to become effective June 19, 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		
	Final	Original		Final
	Actual	Budget	Adjustments	Budget
REVENUE:				
Local Revenue	\$ 9,437,664	\$ 10,682,654	\$ (88,966)	\$ 10,593,688
Earnings on Investment	700	1,000	1,000	\$ 2,000
TOTAL REVENUE & OTHER SOURCES	<u>9,438,363</u>	<u>10,683,654</u>	<u>(87,966)</u>	<u>10,595,688</u>
EXPENDITURES:				
SUPPORT SERVICES:				
Bond Principal	5,575,000	5,800,000	-	5,800,000
Bond Interest	5,162,269	4,926,519	0	4,926,519
Other Expense	46,245	82,000	(72,000)	10,000
TOTAL EXPENDITURES	<u>10,783,514</u>	<u>10,808,519</u>	<u>(72,000)</u>	<u>10,736,519</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	<u>(1,345,151)</u>	<u>(124,865)</u>	<u>(15,966)</u>	<u>(140,831)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>2,554,477</u>	<u>1,191,842</u>		<u>1,209,326</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,209,326</u>	<u>\$ 1,066,977</u>		<u>\$ 1,068,495</u>
FUND BALANCE AS PERCENT OF EXPENDITURES	11.21%	9.87%		9.95%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF ROCHESTER COMMUNITY SCHOOLS
2022-2023 BUDGET AMENDMENT**

RESOLVED, that this resolution shall be the **CAPITAL PROJECTS BOND 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 **CAPITAL PROJECTS BOND FUND** of Rochester Community Schools for fiscal year 2022-2023 be adopted as follows:

Revenues	
Interest	\$ 216,002
Total Revenue	<u>216,002</u>
 Fund Balance July 1, 2022	 \$ 10,967,598
Fund Balance Appropriated to Expenditures	<u>(6,779,440)</u>
Projected Fund Balance June 30, 2023	\$ 4,188,157
 Fund Balance Appropriated to Expenditures	 <u>6,779,440</u>
Total appropriated for Capital Projects Bond Fund Expenditures	<u><u>\$ 6,995,442</u></u>

BE IT FURTHER RESOLVED, that \$6,995,442 in the **CAPITAL PROJECTS BOND FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Services	\$ 166,979
Capital Outlay	<u>6,828,463</u>
Total appropriated - Capital Projects Bond Fund	<u><u>\$ 6,995,442</u></u>

This appropriation to become effective June 19, 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**

	2021-2022		2022-23		
	Final Actual	Adjustments	Initial Budget	Adjustments	Proposed Amendment
REVENUE:					
Interest	\$ 21,732	\$ (19,232)	\$ 2,500	\$ 210,612	\$ 213,112
Misc Local Revenue	13	(13)	-	2,890	2,890
Rebates	-	-	-	-	-
Transfers In	-	-	-	-	-
TOTAL REVENUE & OTHER SOURCES	21,745	(19,245)	2,500	213,502	216,002
EXPENDITURES:					
SUPPORT SERVICES:					
Capital Outlay	7,118,885	1,956,340	9,075,225	(2,246,762)	6,828,463
Other	174,081	682,110	856,191	(689,212)	166,979
TOTAL EXPENDITURES	7,292,967	2,638,449	9,931,416	(2,935,974)	6,995,442
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(7,271,221)	(2,657,695)	(9,928,916)	3,149,476	(6,779,440)
FUND BALANCE - BEGINNING OF YEAR	18,238,819		10,054,515		10,967,598
FUND BALANCE - END OF YEAR	\$10,967,598		\$ 125,599		\$ 4,188,157
FUND BALANCE AS PERCENT OF EXPENDITURES	150.39%		1.26%		59.87%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF ROCHESTER COMMUNITY SCHOOLS
2022-2023 BUDGET AMENDMENT**

RESOLVED, that this resolution shall be the **CAPITAL PROJECTS SINKING 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 **CAPITAL PROJECTS SINKING FUND** of Rochester Community Schools for fiscal year 2022-2023 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		\$ 8,830,136
Interest		5,700
Total Revenue		<u>8,835,836</u>
Fund Balance July 1, 2022	\$ 1,470,099	
Fund Balance Appropriated to Expenditures	<u>(152,270)</u>	
Projected Fund Balance June 30, 2023	\$ 1,317,829	
Fund Balance Appropriated to Expenditures		<u>152,270</u>
Total appropriated for Capital Projects Sinking Fund Expenditures		<u>\$ 8,988,106</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	8,888,106	
Total appropriated - Capital Projects Sinking Fund	<u>\$ 8,988,106</u>	

This appropriation to become effective June 19, 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		
	Final Actual	Original Budget	Adjustments	Final Budget
REVENUE:				
Property Taxes	\$ 8,480,419	\$ 8,830,136	\$ -	\$ 8,830,136
Interest	2,000	5,700	5,700	5,700
Other Local Revenue		-	-	-
TOTAL REVENUE & OTHER SOURCES	<u>8,482,419</u>	<u>8,835,836</u>	<u>5,700</u>	<u>8,835,836</u>
EXPENDITURES:				
SUPPORT SERVICES:				
Capital Outlay	7,690,499	7,946,136	941,970	8,888,106
Other	98,791	885,700	(785,700)	100,000
TOTAL EXPENDITURES	<u>7,789,290</u>	<u>8,831,836</u>	<u>156,270</u>	<u>8,988,106</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	693,129	4,000	(156,270)	(152,270)
FUND BALANCE - BEGINNING OF YEAR	<u>776,970</u>	<u>1,193,548</u>		<u>1,470,099</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,470,099</u>	<u>\$ 1,197,548</u>		<u>\$ 1,317,829</u>
FUND BALANCE AS PERCENT OF EXPENDITURES	18.87%	13.56%		14.66%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
ROCHESTER COMMUNITY SCHOOLS
2022-2023 BUDGET AMENDMENT**

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
Transfer from General Fund	89,632
Total Revenue	<u>2,033,199</u>

Fund Balance July 1, 2022	\$ -
Revenue Appropriated to Fund Balance	<u>-</u>
Estimated Fund Balance June 30, 2023	-

Revenue Appropriated to Fund Balance	<u>-</u>
Total Appropriated for Early Learning Center Fund Expenditures	<u>\$2,033,199</u>

BE IT FURTHER RESOLVED, that \$2,029,054 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$165,306
SUPPORT SERVICES:	
Instructional Support	195,417
Operations & Maintenance	200,749
Central Support	1,125
COMMUNITY SERVICES	<u>1,470,602</u>
Total Appropriated for Early Learning Center Fund	<u><u>\$2,033,199</u></u>

This appropriation to become effective June 19, 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		
	Final Actual	Original Budget	Amended Budget	Adjustments	Final Budget
REVENUE:					
Local Revenue	\$ 724,113	\$ 683,458	\$ 1,366,967	\$ -	\$ 1,366,967
State Revenue	-	-	-	-	-
Federal Revenue	287,920	293,920	576,600	-	576,600
Transfers In & Other Financing Sources	96,077	116,937	89,632	-	89,632
TOTAL REVENUE & OTHER SOURCES	1,108,110	1,094,315	2,033,199	-	2,033,199
EXPENDITURES:					
INSTRUCTION:					
Basic Programs	152,885	159,743	165,150	156	165,306
SUPPORT SERVICES:					
Instructional Staff Support	153,609	147,762	181,613	13,804	195,417
Operations, Maintenance & Security	197,090	205,768	206,470	(5,721)	200,749
Central Support	1,125	1,125	1,125	-	1,125
TOTAL SUPPORT SERVICES	351,824	354,655	389,208	8,083	397,291
COMMUNITY SERVICES	603,401	579,917	1,478,841	(12,384)	1,466,457
BUILDING IMPROVEMENT				4,145	4,145
TOTAL EXPENDITURES & OTHER USES	1,108,110	1,094,315	2,033,199	-	2,033,199
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%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
ROCHESTER COMMUNITY SCHOOLS
2022-2023 BUDGET AMENDMENT**

RESOLVED, that this resolution shall be the **BOOKSTORE 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 **BOOKSTORE FUND** of Rochester Community Schools for fiscal year 2022-2023 be adopted as follows:

Revenues		
Sales		\$ 175,000
Total Revenue		<u>175,000</u>
Fund Balance July 1, 2022	\$ 92,980	
Revenue Appropriated to Fund Balance	<u>15,088</u>	
Projected Fund Balance June 30, 2023	108,068	
Revenue Appropriated to Fund Balance		(15,088)
Total appropriated for Bookstore Fund Expenditures		<u><u>\$ 159,912</u></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><u>\$ 159,912</u></u>

This appropriation to become effective June 19, 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		
	Final	Original		Final
	Actual	Budget	Adjustments	Budget
REVENUE:				
Local Revenue	\$ 180,188	\$ 202,000	\$ (27,000)	\$ 175,000
TOTAL REVENUE & OTHER SOURCES	<u>180,188</u>	<u>202,000</u>	<u>(27,000)</u>	<u>175,000</u>
EXPENDITURES:				
SUPPORT SERVICES:				
Support Services-Business	3,155	3,900	1,050	4,950
Support Services-Other	142,607	142,725	12,237	154,962
Support Services-Building Improvements		-	-	-
TOTAL EXPENDITURES	<u>145,762</u>	<u>146,625</u>	<u>13,287</u>	<u>159,912</u>
TOTAL EXPENDITURES & OTHER USES	145,762	146,625	13,287	159,912
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	34,427	55,375	(40,287)	15,088
FUND BALANCE - BEGINNING OF YEAR	58,554	113,929		92,980
FUND BALANCE - END OF YEAR	<u>\$ 92,980</u>	<u>\$ 169,304</u>		<u>\$ 108,068</u>
FUND BALANCE AS PERCENT OF EXPENDITURES	63.79%	115.47%		67.58%

**RESOLUTION FOR ADOPTION BY
BOARD OF EDUCATION
ROCHESTER COMMUNITY SCHOOLS
2022-2023 BUDGET AMENDMENT**

RESOLVED, that this resolution shall be the **FOOD SERVICE 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 **FOOD SERVICE FUND** of Rochester Community Schools for fiscal year 2022-2023 be adopted as follows:

Revenues	
Local	\$ 2,377,466
State	73,000
Federal	1,497,746
County and Other Proceeds	<u>25,000</u>
Total Revenue	3,973,213

Fund Balance July 1, 2022	\$3,155,274
Fund Balance Appropriated to Expenditures	<u>(816,667)</u>
Estimated Fund Balance June 30, 2023	2,338,607

Fund Balance Appropriated to Expenditures	816,667
Total Appropriated for Food Service Fund Expenditures	<u><u>\$ 4,789,880</u></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><u>\$ 4,789,880</u></u>

This appropriation to become effective June 19, 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	2022-2023		
	Final	Original		Final
	Actuals	Budget	Adjustments	Budget
REVENUE:				
Local Revenue	\$ 144,995	\$ 46,037	\$ 2,331,429	\$ 2,377,466
State Revenue	108,618	103,817	(30,817)	73,000
Federal Revenue	5,499,220	4,821,820	(3,324,074)	1,497,746
Transfers In & Other Financing Sources	2,180	5,000	20,000	25,000
TOTAL REVENUE & OTHER SOURCES	<u>5,755,013</u>	<u>4,976,674</u>	<u>(1,003,461)</u>	<u>3,973,213</u>
EXPENDITURES:				
SUPPORT SERVICES:				
Operations & Maintenance	53,163	34,632	(800)	33,832
Support Services-Other	3,805,993	4,801,353	(648,555)	4,152,798
TOTAL EXPENDITURES	<u>3,859,156</u>	<u>4,835,985</u>	<u>(649,355)</u>	<u>4,186,630</u>
BUILDING IMPROVEMENT SERVICES	<u>-</u>	<u>350,000</u>	<u>253,250</u>	<u>603,250</u>
TOTAL EXPENDITURES & OTHER USES	<u>3,859,156</u>	<u>5,185,985</u>	<u>(396,105)</u>	<u>4,789,880</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	1,895,857	(209,311)	(607,356)	(816,667)
FUND BALANCE - BEGINNING OF YEAR	1,259,417	1,750,106		3,155,274
FUND BALANCE - END OF YEAR	<u>\$ 3,155,274</u>	<u>\$ 1,540,795</u>		<u>\$ 2,338,607</u>
FUND BALANCE AS PERCENT OF EXPENDITURES	81.76%	29.71%		48.82%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF ROCHESTER COMMUNITY SCHOOLS
2022-2023 BUDGET AMENDMENT**

RESOLVED, that this resolution shall be the **STUDENT/SCHOOL ACTIVITY 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 **STUDENT/SCHOOL ACTIVITY FUND** of Rochester Community Schools for fiscal year 2022-2023 Be adopted as follows:

Revenues		
Local		\$ 3,159,964
Total Revenue		<u>3,159,964</u>
Fund Balance July 1, 2022	\$ 1,654,285	
Fund Balance Appropriated to Expenditures	<u>(35,872)</u>	
Projected Fund Balance June 30, 2023	1,618,413	
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 June 19, 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		
	Final	Original		Final
	Actual	Budget	Adjustments	Budget
REVENUE:				
Local Revenue	\$ 3,023,924	\$ 3,041,807	\$ 118,157	\$ 3,159,964
TOTAL REVENUE & OTHER SOURCES	<u>3,023,924</u>	<u>3,041,807</u>	<u>118,157</u>	<u>3,159,964</u>
EXPENDITURES:				
SUPPORT SERVICES:				
Support Services-Other	<u>2,707,029</u>	<u>3,026,488</u>	<u>169,348</u>	<u>3,195,836</u>
TOTAL EXPENDITURES & OTHER USES	<u>2,707,029</u>	<u>3,026,488</u>	<u>169,348</u>	<u>3,195,836</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	316,895	15,319		(35,872)
FUND BALANCE - BEGINNING OF YEAR	<u>1,337,390</u>	<u>1,352,709</u>		<u>1,654,285</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,654,285</u>	<u>\$ 1,368,028</u>		<u>\$ 1,618,413</u>
FUND BALANCE AS PERCENT OF EXPENDITURES	61.11%	45.20%		50.64%