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MEMORANDUM

February 11, 2025

To: Nicholas Russo, Superintendent

From: Matthew McDaniel, Assistant Superintendent of Business Operations

Subject: **2024-25 Budget Amendment**

The following page contains the Resolution for the 2024-25 Caring Steps and Food Service amended budget.

The Food Service budget revenue increased \$747,056 related to an increase in meal claims and state reimbursement. Expenditures increased \$1,021,866 related increase in food cost and wages for staff. Because of these changes, projected ending fund balance is \$2,038,628.

The Caring Steps budget revenue decreased by \$248,492 that includes a project transfer of \$265,904 from the general fund. Revenue decrease is due to a decrease in enrollment bringing tuition down. Expenditures decreased \$227,955 due to staffing levels. Because of these changes, projected ending fund balance is \$0, with support from the General Fund.

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
ROCHESTER COMMUNITY SCHOOLS
2024-2025 AMENDED BUDGET**

RESOLVED, that this resolution shall be the **EARLY LEARNING CENTER FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2024-2025: 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 2024-2025 be adopted as follows:

Revenues	
Local	\$ 1,095,076
State	-
Federal	-
Transfer from General Fund	<u>265,904</u>
Total Revenue	<u>1,360,980</u>

Estimated Fund Balance July 1, 2024	\$ -
Revenue Appropriated to Fund Balance	<u>-</u>
Estimated Fund Balance June 30, 2025	-

Revenue Appropriated to Fund Balance	-
Total Appropriated for Early Learning Center Fund Expenditures	<u>\$1,360,980</u>

BE IT FURTHER RESOLVED, that \$1,360,980 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
SUPPORT SERVICES:	
Instructional Support	170,604
Operations & Maintenance	194,101
Central Support	550
COMMUNITY SERVICES	<u>995,725</u>
Total Appropriated for Early Learning Center Fund	<u><u>\$1,360,980</u></u>

This appropriation to become effective February 24, 2025

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
CARING STEPS FUND BUDGET
June 30, 2025**

	2023-24	2024-25		
	Final Actuals	Initial Budget	Adjustments	Amended Budget
REVENUE:				
Local Revenue	\$ 1,616,613	\$ 1,609,472	\$ (514,396)	\$ 1,095,076
State Revenue	-	-	-	-
Federal Revenue	-	-	-	-
Transfers In & Other Financing Sources	67,571	-	265,904	265,904
TOTAL REVENUE & OTHER SOURCES	<u>1,684,184</u>	<u>1,609,472</u>	<u>(248,492)</u>	<u>1,360,980</u>
EXPENDITURES:				
INSTRUCTION:				
Basic Programs	186,700	-	-	-
SUPPORT SERVICES:				
Instructional Staff Support	188,664	193,810	(23,206)	170,604
Operations, Maintenance & Security	177,319	200,429	(6,328)	194,101
Central Support	550	550	-	550
TOTAL SUPPORT SERVICES	<u> </u>	<u>394,789</u>	<u>(29,534)</u>	<u>365,255</u>
COMMUNITY SERVICES	1,130,950	1,194,146	(198,421)	995,725
BUILDING IMPROVEMENT SERVICES	-	-	-	-
	<u>1,130,950</u>	<u>1,194,146</u>	<u>(198,421)</u>	<u>995,725</u>
TOTAL EXPENDITURES & OTHER USES	<u>1,317,650</u>	<u>1,588,935</u>	<u>(227,955)</u>	<u>1,360,980</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES		20,537	(20,537)	-
FUND BALANCE - BEGINNING OF YEAR	-	-		-
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ 20,537</u>		<u>\$ -</u>
FUND BALANCE AS PERCENT OF EXPENDITURES	0.00%	1.29%		0.00%

**RESOLUTION FOR ADOPTION BY
BOARD OF EDUCATION
ROCHESTER COMMUNITY SCHOOLS
2024-2025 AMENDED BUDGET**

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2024-2025: 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 2024-2025 be adopted as follows:

Revenues	
Local	\$ 716,470
State	4,460,364
Federal	1,895,500
County and Other Proceeds	2,500
Total Revenue	<u>7,074,833</u>
Fund Balance July 1, 2024	\$3,271,487
Fund Balance Appropriated to Expenditures	<u>(1,232,859)</u>
Estimated Fund Balance June 30, 2025	2,038,628
Fund Balance Appropriated to Expenditures	(1,232,859)
Total Appropriated for Food Service Fund Expenditures	<u>\$ 8,307,692</u>

BE IT FURTHER RESOLVED, that \$8,307,692 in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

SUPPORT SERVICES:

Operations & Maintenance	\$ 1,671
Support Services-Other	7,405,671
	<u>7,407,342</u>

BUILDING IMPROVEMENT SERVICES	900,350
Total Appropriated for Food Service Fund	<u>\$ 8,307,692</u>

This appropriation to become effective February 24, 2025

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 30, 2024

	2023-24	2024-25		
	Final	Initial		Amended
	Actuals	Budget	Adjustments	Budget
REVENUE:				
Local Revenue	\$ 755,860	\$ 659,965	\$ 56,505	\$ 716,470
State Revenue	4,224,537	4,077,865	382,499	4,460,364
Federal Revenue	2,200,267	1,584,947	310,553	1,895,500
Transfers In & Other Financing Sources		5,000	(2,500)	2,500
TOTAL REVENUE & OTHER SOURCES	<u>7,180,664</u>	<u>6,327,777</u>	<u>747,056</u>	<u>7,074,833</u>
EXPENDITURES:				
SUPPORT SERVICES:				
Operations & Maintenance	1,875	1,671	(0)	1,671
Support Services-Other	6,273,948	6,363,092	1,042,579	7,405,671
TOTAL EXPENDITURES	<u>6,275,823</u>	<u>6,364,763</u>	<u>1,042,579</u>	<u>7,407,342</u>
BUILDING IMPROVEMENT SERVICES	<u>1,007,088</u>	<u>921,063</u>	<u>(20,713)</u>	<u>900,350</u>
TOTAL EXPENDITURES & OTHER USES	<u>7,282,911</u>	<u>7,285,826</u>	<u>1,021,866</u>	<u>8,307,692</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(102,247)	(958,049)		(1,232,859)
FUND BALANCE - BEGINNING OF YEAR	<u>3,373,734</u>	<u>2,415,685</u>		<u>3,271,487</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 3,271,487</u></u>	<u><u>\$ 1,457,636</u></u>		<u><u>\$ 2,038,628</u></u>
FUND BALANCE AS PERCENT OF EXPENDITURES	44.92%	20.01%		24.54%