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MEMORANDUM

June 30, 2025

To: Nicholas Russo, Superintendent

From: Matthew McDaniel, Assistant Superintendent of Business Operations

Subject: **2024-2025 General Fund Budget Amendment**

The following pages contain the Resolutions for the 2024-2025 General Fund budget.

The General Fund budget will be a total of \$236,213,851 with expenditures totaling \$241,283,697. This will leave us at a projected fund balance of \$42,939,821.

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
2024-2025 AMENDED BUDGET**

RESOLVED, that this resolution shall be the **GENERAL 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 **GENERAL FUND** of Rochester Community Schools for fiscal year 2024-2025 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	\$ 33,382,016
State	178,405,630
Federal	6,371,390
Other Financing Sources	<u>18,054,815</u>
Total Revenue	236,213,851
Estimated Fund Balance July 1, 2024	\$ 48,008,667
Fund Balance Appropriated to Expenditures	<u>(5,069,846)</u>
Projected Fund Balance June 30, 2025	42,938,821
Fund Balance Appropriated to Expenditures	<u>(5,069,846)</u>
Total Appropriated for General Fund Expenditures	<u>\$ 241,283,697</u>

BE IT FURTHER RESOLVED, that \$241,283,697 in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	105,786,184
Added Needs	32,470,035
Adult and Continuing Education	334,408
SUPPORT SERVICES:	
Pupil Support	24,852,992
Instructional Support	12,493,092
General Administration	2,399,929
School Administration	9,849,325
Business Support	2,597,832
Operations & Maintenance	21,178,924
Transportation	10,080,462
Central Support	10,401,635
Other Support	3,380,587
COMMUNITY SERVICES	3,456,746
BUILDING IMPROVEMENT SERVICES	730,663
PAYMENTS TO OTHER GOVERNMENTS	52,000
OTHER FINANCING USES:	
Loan Principal	606,700
Loan Interest	15,046
SBITAS	400,000
TRANSFERS:	
Transfer to Other Funds	<u>197,137</u>
Total Appropriated for General Fund	<u>\$ 241,283,697</u>

This appropriation is to become effective June 30, 2025

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, 2025**

	2023-2024		2024-2025			
	Final Actual	Initial Budget	Amended Budget	Amended Budget	Adjustments	Final Budget
REVENUE:						
Local Revenue	\$ 31,538,766	\$ 32,101,461	\$ 33,403,166	\$ 33,382,016	\$ -	\$ 33,382,016
State Revenue	171,204,962	175,892,845	170,696,745	178,405,630	-	178,405,630
Federal Revenue	13,442,888	12,852,513	5,229,203	6,371,390	-	6,371,390
Transfers In & Other Financing Sources	15,507,369	15,601,162	16,978,776	18,054,815	-	18,054,815
TOTAL REVENUE & OTHER SOURCES	231,693,985	236,447,981	226,307,890	236,213,851	-	236,213,851
EXPENDITURES:						
INSTRUCTION:						
Basic Programs	100,447,874	99,937,677	101,999,861	105,786,184	-	105,786,184
Added Needs	33,425,064	36,285,128	31,310,111	32,470,035	-	32,470,035
Adult and Continuing Education	262,269	360,200	364,918	334,408	-	334,408
TOTAL INSTRUCTION	134,135,207	136,583,005	133,674,890	138,590,627	-	138,590,627
SUPPORT SERVICES:						
Pupil Support	23,992,692	24,451,300	24,922,129	24,852,992	-	24,852,992
Instructional Staff Support	11,108,047	11,418,070	11,795,562	12,493,092	-	12,493,092
General Administration	1,356,690	1,961,185	1,568,535	1,632,808	767,121	2,399,929
School Administration	9,983,371	10,569,621	9,349,123	9,849,325	-	9,849,325
Business Support	2,539,585	2,885,625	2,663,596	2,597,832	-	2,597,832
Operations, Maintenance & Security	18,819,258	19,755,403	20,328,650	21,178,924	-	21,178,924
Pupil Transportation Services	9,296,963	9,621,467	9,737,400	10,080,462	-	10,080,462
Central Support	8,167,105	8,542,707	9,006,904	10,401,635	-	10,401,635
Other Support	3,154,142	3,152,799	3,039,987	3,380,587	-	3,380,587
TOTAL SUPPORT SERVICES	88,417,853	92,358,177	92,411,886	96,467,657	767,121	97,234,778
COMMUNITY SERVICES	3,853,403	3,237,944	3,134,627	3,456,746	-	3,456,746
BUILDING IMPROVEMENT SERVICES	225,019	503,250	731,058	730,663	-	730,663
PAYMENTS TO OTHER GOVERNMENTS	32,800	52,000	42,400	52,000	-	52,000
DEBT SERVICE	-	-	-	-	-	-
	4,111,222	3,793,194	3,908,085	4,239,409	-	4,239,409
OTHER FINANCING USES:						
Loan Principal	600,100	600,100	600,100	606,700	-	606,700
Interest on Debt	22,549	15,653	15,653	15,046	-	15,046
SBITA	-	86,640	-	400,000	-	400,000
Interfund Transfer	(5,758)	-	-	197,137	-	197,137
TOTAL OTHER USES	616,891	702,393	615,753	1,218,883	-	1,218,883
TOTAL EXPENDITURES & OTHER USES	227,281,173	233,436,769	230,610,614	240,516,576	767,121	241,283,697
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	4,412,811	3,011,212	(4,302,724)	(4,302,725)	-	(5,069,846)
FUND BALANCE - BEGINNING OF YEAR	43,595,856	43,605,326	48,008,667	48,008,667	-	48,008,667
FUND BALANCE - END OF YEAR	\$ 48,008,667	\$ 46,616,538	\$ 43,705,943	\$ 43,705,942	-	\$ 42,938,821
FUND BALANCE AS PERCENT OF EXPENDITURES	21.12%	19.97%	18.95%	18.17%	-	17.80%