Debi Fragomeni Deputy Superintendent of Teaching & Learning



Elizabeth A. Davis Chief Human Resource Officer

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MEMORANDUM

March 9, 2020

To: Dr. Robert Shaner, Superintendent

From: Dana Taylor, Deputy Superintendent of Business Affairs

Subject: School District Budget Amendment for the 2019-2020 Fiscal Year

The following pages contain the Resolutions for Amendment of the 2019-2020 General Fund, Bookstore Fund, Student Activity, and Early Learning Center Fund budget.

The General Fund budget projects an increase in revenue of \$1,127,607 based on changes to projections in school aged care program revenue, state aid funding, and grant carryover from prior years. The General Fund budget projects an increase in expenditures of \$1,219,193 based on changes to staffing, employee benefits, grants, and building repairs. With these changes, the fund balance is projected to be \$37,361,877.

The Bookstore Fund budget projects an increase in revenue of \$10,714 based on changes to projections in revenue driven by the ability to make sales from credit cards. The Bookstore Fund budget projects an increase in expenditures of \$10,428 based on changes to additional supplies for resale. With these changes, the fund balance is projected to be \$81,608.

The Student Activity budget projects an increase in revenue of \$730,208 and increase in expenditures of \$625,873 to adjust for the actual activity of student groups. With these changes, the fund balance is projected to be \$1,226,546.

The Early Learning Center Fund budget projects a decrease in revenue of \$532,500 based on changes to projections in enrollment. The Early Learning Center Fund budget projects an increase in expenditures of \$11,459 based on changes to salaries and benefits. With these changes, the fund balance is projected to be \$0.

During the February 24, 2020 Board of Education work session, the budgets were reviewed in detail.

Based on this information, we recommend that the Rochester Board of Education adopt the following resolution for the General Fund, Bookstore Fund, Student Activity Fund, and Early Learning Center Fund.

Please let me know if you need any additional information.

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION ROCHESTER COMMUNITY SCHOOLS

2019-2020 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2019-2020: 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 2019-2020 be adopted as follows:

Revenues		
Local	\$	30,181,318
State		137,983,233
Federal		4,636,181
County and Other Proceeds		12,110,021
Total Revenue		184,910,754
Fund Balance July 1, 2019	\$36,334,264	
Revenue Appropriated to Fund Balance	1,027,613	
Estimated Fund Balance June 30, 2020	37,361,877	
Revenue Appropriated to Fund Balance	_	(1,027,613)
Total Appropriated for General Fund Expenditures	\$	183,883,141

BE IT FURTHER RESOLVED, that \$183,883,141 in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures INSTRUCTION: Basic Programs Added Needs Adult and Continuing Education	\$ 84,112,870 22,979,047 294,166
SUPPORT SERVICES: Pupil Support Instructional Support General Administration School Administration Business Support Operations & Maintenance Transportation Central Support Other Support	15,686,260 8,451,420 1,711,136 8,762,837 2,444,020 15,100,042 7,890,470 6,552,887 3,015,419
COMMUNITY SERVICES BUILDING IMPROVEMENTS DEBT SERVICE	3,502,726 3,179,841
TRANSFERS: Interfund Transfer Total Appropriated for General Fund	200,000 <u>\$ 183,883,141</u>

This appropriation to become effective March 9, 2020

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 GENERAL FUND BUDGET AMENDMENT June 30, 2020

Final Original Budget Adual Budget Proposed REVENUE: Local Revenue 5 27,928,112 \$ 28,83,729 \$ 29,897,940 \$ 283,378 \$ 30,181,318 State Revenue 134,751,746 135,925,679 \$ 29,897,940 \$ 283,378 \$ 30,181,318 Transfers In & Other Financing Sources 11,384,251 11,384,251 12,108,259 1,722 12,110,021 12,102,19 12,102,19 12,102,19 12,102,11 \$ 14,850,102 12,102,19 12,112,870 13,12,102,19 13,12,102,19 13,12,102,19 13,12,102,19 12,112,850 12,112,850 <td< th=""><th></th><th colspan="5">2018-19</th><th>2019</th><th></th><th></th></td<>		2018-19					2019				
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State Revenue 134/751/746 135/255/78 137/510/502 722/541 137/933/233 Federal Revenue 134/751/746 135/255/78 137/510/502 722/541 137/933/233 Tarasfers In & Other Financing Sources 1.139/631 1.1384/256 12/106/259 369/926 1/2/100/21 TOTAL REVENUE & OTHER SOURCES \$ 178/256/564 \$ 180/856/576 \$ 183/783.146 \$ 1/2/100/21 \$ 184/910/754 EXPENDITURES: INSTRUCTION: 3 313.98.661 82.896.300 84.710.641 (597.771) 84.112.870 Adual ned Continuing Education 246.997 237.678 167.463 128.703 294.166 TOTAL INSTRUCTION 102.844,508 104,610.605 107.098,637 287.445 107.386.682 Support 15.063.963 15.105.150 15.650.641 35.619 15.666,260 Instructional Staff Support 15.063.963 15.105,150 15.650.641 35.619 15.666,260 Instructional Staff Support 15.063.963 15.100,42 87.4225		\$	27 928 112	\$	28 833 729	\$	29 897 940	\$	283 378	\$	30 181 318
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Adult and Continuing Education 246,997 237,678 167,463 128,703 294,166 TOTAL INSTRUCTION 102,844,508 104,610,605 107,086,637 287,445 107,366,082 SUPPORT SERVICES:	Basic Programs		81,398,661		82,896,300		84,710,641		(597,771)		84,112,870
TOTAL INSTRUCTION 102,844,508 104,610,605 107,098,637 287,445 107,386,082 SUPPORT SERVICES: Pupil Support Instructional Staff Support General Administration 15,063,963 15,105,150 15,650,641 35,619 15,686,260 Instructional Staff Support General Administration 1,239,173 1,527,273 1,647,223 63,913 1,711,136 School Administration 8,917,363 8,857,402 8,724,259 38,578 8,762,837 Business Support 1,949,886 2,439,986 2,366,431 77,589 2,444,000 Operations, Maintenance & Security 13,980,389 14,845,143 14,845,379 254,663 151,00,042 Pupil Transportation Services 7,561,499 7,838,265 7,840,471 49,999 7,880,470 Central Support 2,830,006 2,828,895 2,971,076 44,433 3,015,419 TOTAL SUPPORT SERVICES 3,296,453 3,321,809 3,325,494 177,232 3,502,726 BuilDING IMPROVEMENT SERVICES 1,449,867 2,880,724 3,183,847 (4,007) 3,179,841 <t< th=""><th>Added Needs</th><th></th><th>21,198,850</th><th></th><th>21,476,627</th><th></th><th>22,220,533</th><th></th><th>758,514</th><th></th><th>22,979,047</th></t<>	Added Needs		21,198,850		21,476,627		22,220,533		758,514		22,979,047
SUPPORT SERVICES: 15,063,963 15,105,150 15,650,641 35,619 15,686,260 Instructional Staff Support 7,860,719 8,584,737 8,223,881 227,539 8,451,420 General Administration 1,239,173 1,527,273 1,647,223 63,913 1,711,136 School Administration 8,917,363 8,657,402 8,724,259 38,578 8,762,837 Business Support 1,949,886 2,439,986 2,366,431 77,589 2,444,020 Operations, Maintenance & Security 13,980,389 14,4845,143 14,845,379 254,663 15,100,042 Pupil Transportation Services 7,561,499 7,838,265 7,840,471 49,999 7,890,470 Central Support 5,834,848 6,648,554 6,686,609 (133,722) 6,552,887 Other Support 2,830,006 2,828,895 2,971,076 44,343 3,015,419 TOTAL SUPPORT SERVICES 3,296,453 3,321,809 3,325,494 177,322 3,502,726 BuilLDing IMPROVEMENT SERVICES 1,4782,661 6,238,875 <td< th=""><th>Adult and Continuing Education</th><th></th><th>246,997</th><th></th><th>237,678</th><th></th><th>167,463</th><th></th><th>126,703</th><th></th><th>294,166</th></td<>	Adult and Continuing Education		246,997		237,678		167,463		126,703		294,166
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Pupil Support 15.063.963 15.105.150 15.650.641 35.619 15.686.260 Instructional Staff Support 7.860.719 8.584.737 8.223.881 227.539 8.451.420 General Administration 1.239.173 1.527.273 1.647.223 63.913 1.711.136 School Administration 8.917.363 8.857.402 8.724.259 38.578 8.762.837 Business Support 1.949.866 2.439.986 2.366.431 77.589 2.444.020 Operations, Maintenance & Security 13.980.389 14.845.143 14.845.379 254.663 15,100.042 Pupil Transportation Services 7.551.499 7.838.265 7.840.471 49.999 7.880.470 Central Support 2.830.006 2.828.895 2.971.076 44.343 3.015.419 TOTAL SUPPORT SERVICES 3.296.453 3.321.809 3.325.494 177.232 3.502.726 BUILDING IMPROVEMENT SERVICES 3.6341 36.342 - - - DEBT SERVICE 36.341 36.342 - - - <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th></th>									-		
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School Administration 8,917,363 8,857,402 8,724,259 38,578 8,762,837 Business Support 1,949,886 2,439,986 2,366,431 77,589 2,444,020 Operations, Maintenance & Security 13,980,389 14,845,143 14,845,379 254,663 15,100,042 Pupil Transportation Services 7,561,499 7,838,265 7,840,471 49,999 7,890,470 Central Support 5,834,848 6,648,554 6,686,609 (133,722) 6,552,887 Other Support 2,830,006 2,828,895 2,971,076 44,343 3,015,419 TOTAL SUPPORT SERVICES 3,296,453 3,321,809 3,325,494 177,232 3,502,726 Building IMPROVEMENT SERVICES 3,296,453 3,321,809 3,325,494 177,322 3,502,726 Building IMPROVEMENT SERVICES 3,296,453 3,321,809 3,325,494 177,322 3,502,726 Building IMPROVEMENT SERVICES 3,296,453 3,225,494 173,226 6,682,567 OTHER FINANCING USES: 1,449,867 2,600,000 100,000	Instructional Staff Support		7,860,719		8,584,737		8,223,881		227,539		8,451,420
Business Support 1,949,886 2,439,986 2,366,431 77,589 2,444,020 Operations, Maintenance & Security 13,980,389 14,845,143 14,845,379 254,663 15,100,042 Pupil Transportation Services 7,561,499 7,838,265 7,840,471 49,999 7,890,470 Central Support 5,834,848 6,648,554 6,686,609 (133,722) 6,552,287 Other Support 2,830,006 2,828,995 2,971,076 44,343 3,015,419 TOTAL SUPPORT SERVICES 65,237,846 68,675,405 68,955,970 658,522 69,614,492 COMMUNITY SERVICES 3,296,453 3,321,809 3,325,494 177,232 3,502,726 BUILDING IMPROVEMENT SERVICES 1,449,867 2,880,724 3,183,847 (4,007) 3,179,841 DEBT SERVICE 36,341 36,342 - </th <th>General Administration</th> <th></th> <th>1,239,173</th> <th></th> <th>1,527,273</th> <th></th> <th>1,647,223</th> <th></th> <th>63,913</th> <th></th> <th>1,711,136</th>	General Administration		1,239,173		1,527,273		1,647,223		63,913		1,711,136
Operations, Maintenance & Security Pupil Transportation Services 13,980,389 14,845,143 14,845,379 254,663 15,100,042 Pupil Transportation Services 7,561,499 7,838,265 7,840,471 49,999 7,890,470 Central Support 5,834,848 6,648,554 6,668,609 (133,722) 6,552,887 Other Support 2,830,006 2,828,895 2,971,076 44,343 3,015,419 TOTAL SUPPORT SERVICES 65,237,846 68,675,405 68,955,970 658,522 69,614,492 COMMUNITY SERVICES 3,296,453 3,321,809 3,325,494 177,232 3,502,726 BUILDING IMPROVEMENT SERVICES 1,449,867 2,880,724 3,183,847 (4,007) 3,178,841 DEBT SERVICE - <	School Administration		8,917,363		8,857,402		8,724,259		38,578		8,762,837
Pupil Transportation Services 7,561,499 7,838,265 7,840,471 49,999 7,890,470 Central Support 5,834,848 6,648,554 6,686,609 (133,722) 6,552,887 Other Support 2,830,006 2,828,895 2,971,076 44,343 3,015,419 TOTAL SUPPORT SERVICES 65,237,846 68,675,405 68,955,970 658,522 69,614,492 COMMUNITY SERVICES 3,296,453 3,321,809 3,325,494 177,232 3,502,726 BUILDING IMPROVEMENT SERVICES 3,496,453 3,321,809 3,325,494 177,232 3,502,726 BUILDING IMPROVEMENT SERVICE 3,296,453 3,321,809 3,325,494 177,232 3,502,726 BUILDING IMPROVEMENT SERVICE 3,296,453 3,321,809 3,325,494 177,232 3,502,726 DEBT SERVICE 4,782,661 6,238,875 6,509,341 173,226 6,682,567 OTHER FINANCING USES: 307,221 100,000 100,000 100,000 200,000 TOTAL EXPENDITURES & OTHER USES 173,172,236 179,624,885 182,6			1,949,886		2,439,986		2,366,431		77,589		2,444,020
Central Support 5,834,848 6,648,554 6,686,609 (133,722) 6,552,887 Other Support 2,830,006 2,828,895 2,971,076 44,343 3,015,419 TOTAL SUPPORT SERVICES 65,237,846 68,675,405 68,955,970 658,522 69,614,492 COMMUNITY SERVICES 3,296,453 3,321,809 3,325,494 177,232 3,502,726 BUILDING IMPROVEMENT SERVICES 1,449,867 2,880,724 3,183,847 (4,007) 3,179,841 DEBT SERVICE 36,341 36,342 - <th></th> <th></th> <th>13,980,389</th> <th></th> <th>14,845,143</th> <th></th> <th>14,845,379</th> <th></th> <th>254,663</th> <th></th> <th>15,100,042</th>			13,980,389		14,845,143		14,845,379		254,663		15,100,042
Other Support TOTAL SUPPORT SERVICES 2,830,006 2,828,895 2,971,076 44,343 3,015,419 COMMUNITY SERVICES 65,237,846 68,675,405 68,955,970 658,522 69,614,492 COMMUNITY SERVICES BUILDING IMPROVEMENT SERVICES DEBT SERVICE 3,296,453 3,321,809 3,325,494 177,232 3,502,726 OTHER FINANCING USES: 1,449,867 2,880,724 3,183,847 (4,007) 3,179,841 OTHER FINANCING USES: 1,4782,661 6,238,875 6,509,341 173,226 6,682,567 OTHER FINANCING USES: 307,221 100,000 100,000 200,000 200,000 TOTAL OTHER USES 307,221 100,000 100,000 100,000 200,000 TOTAL EXPENDITURES & OTHER USES 173,172,236 179,624,885 182,663,948 1,219,193 183,883,141 EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES 5,084,328 1,231,691 1,119,198 (91,586) 1,027,613 FUND BALANCE - BEGINNING OF YEAR 31,249,936 36,334,264 37,565,955 \$ 37,453,462 \$ 36,334,264 \$ 37,361,877 <th></th> <th></th> <th>7,561,499</th> <th></th> <th>7,838,265</th> <th></th> <th>7,840,471</th> <th></th> <th>49,999</th> <th></th> <th>7,890,470</th>			7,561,499		7,838,265		7,840,471		49,999		7,890,470
TOTAL SUPPORT SERVICES 65,237,846 68,675,405 68,955,970 658,522 69,614,492 COMMUNITY SERVICES BUILDING IMPROVEMENT SERVICES DEBT SERVICE 3,296,453 3,321,809 3,325,494 177,232 3,502,726 DEBT SERVICE 3,6341 36,342 - <t< th=""><th></th><th></th><th>, ,</th><th></th><th></th><th></th><th>, ,</th><th></th><th>(, ,</th><th></th><th>· · · ·</th></t<>			, ,				, ,		(, ,		· · · ·
COMMUNITY SERVICES BUILDING IMPROVEMENT SERVICES DEBT SERVICE 3,296,453 3,321,809 3,325,494 177,232 3,502,726 1,449,867 2,880,724 3,183,847 (4,007) 3,179,841 36,341 36,342 - - - OTHER FINANCING USES: Interfund Transfer TOTAL OTHER USES 307,221 100,000 100,000 200,000 TOTAL OTHER USES 307,221 100,000 100,000 200,000 TOTAL EXPENDITURES & OTHER USES 173,172,236 179,624,885 182,663,948 1,219,193 183,883,141 EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES 5,084,328 1,231,691 1,119,198 (91,586) 1,027,613 FUND BALANCE - BEGINNING OF YEAR FUND BALANCE - END OF YEAR 31,249,936 36,334,264 36,334,264 \$37,565,955 \$37,453,462 \$37,361,877					, ,		, ,				
BUILDING IMPROVEMENT SERVICES 1,449,867 2,880,724 3,183,847 (4,007) 3,179,841 DEBT SERVICE 36,341 36,342 - <th>TOTAL SUPPORT SERVICES</th> <th></th> <th>65,237,846</th> <th></th> <th>68,675,405</th> <th></th> <th>68,955,970</th> <th></th> <th>658,522</th> <th></th> <th>69,614,492</th>	TOTAL SUPPORT SERVICES		65,237,846		68,675,405		68,955,970		658,522		69,614,492
BUILDING IMPROVEMENT SERVICES 1,449,867 2,880,724 3,183,847 (4,007) 3,179,841 DEBT SERVICE 36,341 36,342 - <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th></th>									-		
DEBT SERVICE 36,341 36,342 - <th></th> <th></th> <th>-,,</th> <th></th> <th>-,- ,</th> <th></th> <th>-,,-</th> <th></th> <th>, -</th> <th></th> <th>- , ,</th>			-,,		-,- ,		-,,-		, -		- , ,
OTHER FINANCING USES: 4,782,661 6,238,875 6,509,341 173,226 6,682,567 Interfund Transfer 307,221 100,000 100,000 200,000 200,000 TOTAL OTHER USES 307,221 100,000 100,000 100,000 200,000 TOTAL EXPENDITURES & OTHER USES 173,172,236 179,624,885 182,663,948 1,219,193 183,883,141 EXCESS (SHORTAGE) REVENUES OVER 5,084,328 1,231,691 1,119,198 (91,586) 1,027,613 FUND BALANCE - BEGINNING OF YEAR 31,249,936 36,334,264 36,334,264 36,334,264 \$37,361,877			, ,		, ,		3,183,847		(4,007)		3,179,841
OTHER FINANCING USES:	DEBT SERVICE		,		,		-		-		-
Interfund Transfer TOTAL OTHER USES 307,221 100,000 100,000 200,000 TOTAL OTHER USES 307,221 100,000 100,000 200,000 200,000 TOTAL EXPENDITURES & OTHER USES EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES 173,172,236 179,624,885 182,663,948 1,219,193 183,883,141 EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES 5,084,328 1,231,691 1,119,198 (91,586) 1,027,613 FUND BALANCE - BEGINNING OF YEAR FUND BALANCE - END OF YEAR 31,249,936 36,334,264 36,334,264 36,334,264 \$37,361,877			4,782,661		6,238,875		6,509,341		173,226		6,682,567
TOTAL OTHER USES 307,221 100,000 100,000 200,000 TOTAL EXPENDITURES & OTHER USES 173,172,236 179,624,885 182,663,948 1,219,193 183,883,141 EXCESS (SHORTAGE) REVENUES OVER 5,084,328 1,231,691 1,119,198 (91,586) 1,027,613 FUND BALANCE - BEGINNING OF YEAR 31,249,936 36,334,264 36,334,264 36,334,264 36,334,264 FUND BALANCE - END OF YEAR 36,334,264 \$ 37,565,955 \$ 37,453,462 \$ 37,361,877			007.004		100.000		400.000		-		000 000
TOTAL EXPENDITURES & OTHER USES 173,172,236 179,624,885 182,663,948 1,219,193 183,883,141 EXCESS (SHORTAGE) REVENUES OVER 5,084,328 1,231,691 1,119,198 (91,586) 1,027,613 FUND BALANCE - BEGINNING OF YEAR 31,249,936 36,334,264 36,334,264 36,334,264 36,334,264 FUND BALANCE - END OF YEAR 36,334,264 \$ 37,565,955 \$ 37,453,462 \$ 37,361,877											
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES 5,084,328 1,231,691 1,119,198 (91,586) 1,027,613 FUND BALANCE - BEGINNING OF YEAR FUND BALANCE - END OF YEAR 31,249,936 36,334,264 36,334,264 36,334,264 36,334,264 36,334,264 36,334,264 36,334,264 37,361,877	TOTAL OTHER USES		307,221		100,000		100,000		100,000		200,000
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES 5,084,328 1,231,691 1,119,198 (91,586) 1,027,613 FUND BALANCE - BEGINNING OF YEAR FUND BALANCE - END OF YEAR 31,249,936 36,334,264 36,334,264 36,334,264 36,334,264 36,334,264 36,334,264 36,334,264 36,334,264 37,361,877			470 470 000		470 004 005		400.000.040		4 040 400		400 000 444
EXPENDITURES 5,084,328 1,231,691 1,119,198 (91,586) 1,027,613 FUND BALANCE - BEGINNING OF YEAR 31,249,936 36,334,264 36,334,264 36,334,264 36,334,264 36,334,264 \$ 37,565,955 \$ 37,453,462 \$ 37,361,877 \$ 37,361,877 \$ \$ 37,361,877			173,172,230		179,024,885		182,003,948		1,219,193		183,883,141
FUND BALANCE - BEGINNING OF YEAR 31,249,936 36,334,264 36,334,264 36,334,264 FUND BALANCE - END OF YEAR 36,334,264 \$37,565,955 \$37,453,462 \$37,361,877	· · · · ·		E 004 220		1 001 601		1 110 100		(01 596)		1 007 610
FUND BALANCE - END OF YEAR \$ 36,334,264 \$ 37,565,955 \$ 37,453,462 \$ 37,361,877	EXPENDITORES		5,064,526		1,231,091		1,119,190		(91,566)		1,027,013
FUND BALANCE - END OF YEAR \$ 36,334,264 \$ 37,565,955 \$ 37,453,462	FUND BALANCE - BEGINNING OF YEAR		31 249 936		36 334 264		36 334 264				36 334 264
		\$, ,	\$, ,	\$				\$	
FUND BALANCE AS PERCENT OF EXPENDITURES 20.98% 20.91% 20.50% 20.32%		<u> </u>	00,001,204	Ψ	0.,000,000	<u>*</u>	0.,.00,102			Ŷ	0.,001,011
	FUND BALANCE AS PERCENT OF EXPENDITURES		20.98%		20.91%		20.50%				20.32%

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF ROCHESTER COMMUNITY SCHOOLS

2019-2020 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **BOOKSTORE FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2019-2020: 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 2019-2020 be adopted as follows:

Revenues

Sales		\$ 105,900
Total Revenue		105,900
Fund Balance July 1, 2019	\$ 81,108	
Fund Balance Appropriated to Expenditures	 500	
Projected Fund Balance June 30, 2020	\$ 81,608	
Fund Balance Appropriated to Expenditures		 (500)
Total appropriated for Bookstore Fund Expenditures		\$ 105,400

BE IT FURTHER RESOLVED, that \$105,400 in the **BOOKSTORE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Support Services - Business Support Services - Other	 2,650 102,750
Total appropriated - Bookstore Fund	\$ 105,400

This appropriation to become effective March 9, 2020

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 PROJECTION June 30, 2020

	2018-19		2019-20			
	Final		Original			Proposed
		Actual	Budget	Budget Adjustr		Budget
REVENUE:						
Local Revenue	\$	105,208	\$ 95,186	\$	10,714	\$105,900
TOTAL REVENUE & OTHER SOURCES		105,208	95,186		10,714	105,900
EXPENDITURES:						
SUPPORT SERVICES:						
Support Services-Business		1,600	1,750		900	2,650
Support Services-Other		97,629	93,222		9,528	102,750
TOTAL EXPENDITURES		99,229	94,972		10,428	105,400
OTHER FINANCING USES:						
Interfund Transfer		_	-		-	_
TOTAL OTHER USES		-	-		-	-
TOTAL EXPENDITURES & OTHER USES		99,229	94,972		10,428	105,400
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES		5,979	214			500
FUND BALANCE - BEGINNING OF YEAR FUND BALANCE - END OF YEAR	\$	75,129 81,108	81,108 \$ 81,322			81,108 \$ 81,608
FUND BALANCE AS PERCENT OF EXPENDITURES			85.63%			77.43%

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF ROCHESTER COMMUNITY SCHOOLS

2019-2020 BUDGET AMENDMENT

RESOLVED, that this resolution shall be the **STUDENT/SCHOOL ACTIVITY FUND** Appropriation Act of the Rochester Community Schools for the fiscal year 2019-2020: 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 2019-2020 Be adopted as follows:

Revenues			
Local		\$	2,058,717
Total Revenue			2,058,717
Fund Balance July 1, 2019	\$ 1,122,211		
Fund Balance Appropriated to Expenditures	 104,335	-	
Projected Fund Balance June 30, 2020	\$ 1,226,546		
Fund Balance Appropriated to Expenditures			(104,335)
Total Appropriated for Student/School Activity Fund Expenditures		\$	1,954,382

BE IT FURTHER RESOLVED, that \$1,954,382 in the **STUDENT/SCHOOL ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures Support Services-Other	\$ 1,954,382
Total appropriated for Student/School Activity Fund	\$ 1,954,382

This appropriation to become effective March 9, 2020

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 30, 2020

	2019-20								
		Original			Proposed				
		Budget	Ad	justments		Budget			
REVENUE:									
Local Revenue	\$	1,328,509	\$	730,208	\$	2,058,717			
TOTAL REVENUE & OTHER SOURCES		1,328,509		730,208		2,058,717			
EXPENDITURES: SUPPORT SERVICES:									
Support Services-Other		1,328,509		625,873		1,954,382			
TOTAL EXPENDITURES		1,328,509		625,873		1,954,382			
OTHER FINANCING USES: Interfund Transfer TOTAL OTHER USES		<u>-</u>		-		<u>-</u>			
TOTAL EXPENDITURES & OTHER USES		1,328,509		625,873		1,954,382			
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES		-				104,335			
FUND BALANCE - BEGINNING OF YEAR FUND BALANCE - END OF YEAR	\$	1,122,211 1,122,211			\$	1,122,211 1,226,546			
FUND BALANCE AS PERCENT OF EXPENDITURES		84.47%				62.76%			

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION ROCHESTER COMMUNITY SCHOOLS

2019-2020 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 2019-2020: 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 2019-2020 be adopted as follows:

Revenues Local Transfers In & Other Financing Uses	\$	1,003,472 200,000
Total Revenue		1,203,472
Estimated Fund Balance July 1, 2019 Fund Balance Appropriated to Expenditures Estimated Fund Balance June 30, 2020	\$0 0 0	
Revenue Appropriated to Fund Balance	_	0
Total Appropriated for Early Learning Center Fund Expenditures		\$1,203,472

BE IT FURTHER RESOLVED, that \$1,203,472 in the **EARLY LEARNING CENTER FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
INSTRUCTION:	
Basic Programs	\$ 276,251
SUPPORT SERVICES:	
Instructional Support	203,083
Operations & Maintenance	155,069
Central Support	10,000
COMMUNITY SERVICES	 559,069
Total Appropriated for Early Learning Center Fund	\$ 1,203,472

This appropriation to become effective March 9, 2020

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 June 30, 2020

	2	018-19						
				Original				roposed
	Actuals		Budget		Adjustment			Budget
REVENUE:								
Local Revenue	\$	433,688	\$	1,635,972	\$	(632,500)	\$	1,003,472
Transfers In & Other Financing Sources		304,456		100,000		100,000		200,000
TOTAL REVENUE & OTHER SOURCES		738,144		1,735,972		(532,500)		1,203,472
EXPENDITURES:								
INSTRUCTION:								
Basic Programs		217,979		423,012		(146,761)		276,251
SUPPORT SERVICES:								
Instructional Staff Support		185,981		190,105		12,978		203,083
Operations, Maintenance & Security		149,585		152,219		2,850		155,069
Central Support		26,480		30,000		(20,000)		10,000
TOTAL SUPPORT SERVICES		362,046		372,324		(4,172)		368,152
COMMUNITY SERVICES		158,119		396,677		162,392		559,069
TOTAL EXPENDITURES & OTHER USES		738,144		1,192,013		11,459		1,203,472
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES		-		543,959		(543,959)		-
FUND BALANCE - BEGINNING OF YEAR								-
FUND BALANCE - END OF YEAR	\$	-					\$	-
FUND BALANCE AS PERCENT OF EXPENDITURES		0.00%		0.00%				0.00%