

Rochester School District (2019-2020 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1. Kindergarten /2	160.00	170.00	165.00	165.00
2. Grade 1	185.00	160.00	170.00	165.00
3. Grade 2	170.00	185.00	160.00	170.00
4. Grade 3	190.00	170.00	185.00	160.00
5. Grade 4	169.00	190.00	170.00	185.00
6. Grade 5	158.00	169.00	190.00	170.00
7. Grade 6	169.00	158.00	169.00	190.00
8. Grade 7	194.00	169.00	158.00	169.00
9. Grade 8	183.00	194.00	169.00	158.00
10. Grade 9	163.00	183.00	194.00	169.00
11. Grade 10	173.00	163.00	183.00	190.00
12. Grade 11 (excluding Running Start)	140.00	145.00	139.00	155.00
13. Grade 12 (excluding Running Start)	100.00	115.00	117.00	115.00
14. SUBTOTAL	2,154.00	2,171.00	2,169.00	2,161.00
15. Running Start	57.00	57.00	57.00	57.00
16. Dropout Reengagement Enrollment	7.00	7.00	7.00	7.00
17. ALE Enrollment	29.00	29.00	29.00	29.00
18. TOTAL K-12	2,247.00	2,264.00	2,262.00	2,254.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	156.820	156.820	156.820	156.820
2. General Fund FTE Classified Employees /4	85.831	85.831	85.831	85.831

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	2,581,789	3,377,678	3,621,023	3,874,494
2000 Local Nontax Support	358,350	361,934	365,553	369,208
3000 State, General Purpose	20,890,049	21,516,750	21,947,085	22,386,027
4000 State, Special Purpose	6,585,239	6,782,796	6,918,452	7,056,821
5000 Federal, General Purpose				
6000 Federal, Special Purpose	1,850,153	1,850,153	1,850,153	1,887,156
7000 Revenues from Other School Districts	356,000	356,000	356,000	356,000
8000 Revenues from Other Entities	1,200	1,200	1,200	1,200
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	32,622,780	34,246,511	35,059,466	35,930,906
EXPENDITURES				
00 Regular Instruction	18,035,795	18,486,690	18,948,857	19,422,579
10 Federal Stimulus				
20 Special Education Instruction	5,482,412	5,619,472	5,759,959	5,903,958
30 Vocational Education Instruction	736,023	750,743	765,758	781,073
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	2,373,935	2,433,283	2,481,949	2,531,588
70 Other Instructional Programs	61,714	63,257	64,522	65,812
80 Community Services				
90 Support Services	7,226,697	7,443,498	7,666,803	7,896,807
B. TOTAL EXPENDITURES	33,916,576	34,796,943	35,687,848	36,601,817
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,293,796	-550,432	-628,382	-670,911
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	250,000	250,000	250,000	250,000

G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	1,053,466	240,811		
G.L.891 Unassigned to Minimum Fund Balance Policy	2,516,135	2,034,994	1,725,372	1,096,990
F. TOTAL BEGINNING FUND BALANCE	3,819,601	2,525,805	1,975,372	1,346,990

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	250,000	250,000	250,000	250,000
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				

G.L.890 Unassigned Fund Balance	240,811			
G.L.891 Unassigned to Minimum Fund Balance Policy	2,034,994	1,725,372	1,096,990	426,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,525,805	1,975,373	1,346,990	676,079

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
100 General Student Body	101,860	95,000	105,000	110,000
200 Athletics	97,520	100,000	100,000	100,000
300 Classes	11,300	15,000	15,000	15,000
400 Clubs	100,060	100,000	100,000	100,000
600 Private Moneys	1,400	2,000	2,000	2,000
A. TOTAL REVENUES	312,140	312,000	322,000	327,000

EXPENDITURES

100 General Student Body	193,845	150,000	155,000	160,000
200 Athletics	112,354	100,000	100,000	10,000
300 Classes	9,300	15,000	15,000	15,000
400 Clubs	98,170	100,000	50,000	10,000
600 Private Moneys	2,159	2,000	2,000	2,000
B. TOTAL EXPENDITURES	415,828	367,000	322,000	197,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-103,688	-55,000	0	130,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	451,112	347,424	292,424	292,424
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	451,112	347,424	292,424	292,424

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	347,424			
G.L.819 Restricted for Fund Purposes		292,424	292,424	242,424
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	347,424	292,424	292,424	422,424

SUMMARY OF DEBT SERVICE FUND BUDGET**REVENUES AND OTHER FINANCING SOURCES**

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	1,719,506	500,000		
2000 Local Nontax Support	15,000	7,000	1,000	1,000
3000 State, General Purpose	10,000	10,000	1,000	10,000
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,744,506	517,000	2,000	11,000

EXPENDITURES

Matured Bond Expenditures	1,580,382	1,719,152		
Interest on Bonds	44,882	14,871		
Interfund Loan Interest				
Bond Transfer Fees	10,000	5,000		
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	1,635,264	1,739,023	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)	109,242	-1,222,023	2,000	11,000
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	1,439,447	1,129,319		
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	160,681	580,051	487,347	498,347
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	1,600,128	1,709,370	487,347	498,347

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	1,129,319			
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	580,051	487,347	498,347	509,347
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,709,370	487,347	489,347	509,347

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes				
2000 Local Nontax Support	45,000	45,000	45,000	45,000
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				

9000 | Other Financing Sources

A. TOTAL REVENUES AND OTHER FINANCING SOURCES	45,000	45,000	45,000	45,000
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EXPENDITURES

10 | Sites

20 Buildings	300,000	300,000	20,000	20,000
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30 Equipment		15,000	15,000	15,000
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40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES	300,000	315,000	35,000	35,000
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/

D. OTHER FINANCING USES (G.L.535) 2/

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)	-255,000	-270,000	10,000	10,000
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds	55,000	75,000	120,000	165,000
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G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes	3,611,767	3,336,767	3,021,767	2,806,767
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	3,666,767	3,411,767	3,141,767	2,971,767

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds				
G.L.866 Restricted from Impact Fee Proceeds	75,000	120,000	165,000	15,000
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	3,336,767	3,021,767	2,806,767	2,786,767
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,411,767	3,141,767	3,151,767	2,981,767

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				

1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings	750	300	400	550
2500 Gifts and Donations				
2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose-Unassigned				
4300 Other State Agencies-Unassigned				
4499 Transportation Reimbursement Depreciation	7,500	30,000	20,000	10,000
5200 General Purposes Direct Federal Grants-Unassigned				
5300 Impact Aid, Maintenance and Operation				
5400 Federal in lieu of Taxes				
5600 Qualified Bond Interest Credit-Federal				
6100 Special Purpose-OSPI Unassigned				
6200 Direct Special Purpose Grants				
6300 Federal Grants Through Other Entities-Unassigned				
8100 Governmental Entities				
8500 NonFederal ESD				
9100 Sale of Bonds				
9300 Sale of Equipment				
9400 Compensated Loss of Fixed Assets				
9500 Long-Term Financing				
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)				
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,250	30,300	20,400	10,550

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	110,000			
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
61 Bond/Levy Issuance and/or Election				
91 Principal - formerly Act 84				
92 Interest 1/ - formerly Act. 83				
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	110,000	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-101,750	30,300	20,400	10,550

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	114,000			
G.L.819 Restricted for Fund Purposes		12,250	42,550	62,950
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL BEGINNING FUND BALANCE	114,000	12,250	42,550	62,950

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	114,000			
G.L.819 Restricted for Fund Purposes		42,550	62,950	73,500
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance	-101,750			

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	12,250	42,550	62,950	73,500
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Comment