

ROCHESTER SCHOOL DEPARTMENT



FY 2017 PROPOSED BUDGET

ROCHESTER SCHOOL DEPARTMENT

FY17 BUDGET

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**ROCHESTER SCHOOL DISTRICT
FY 17 BUDGET**

	2014 EXPENDED	2015 EXPENDED	2016 REVISED BUDGET	2016 SPENT/ ENCUMBERED AS OF 1/25/16	2017 SCHOOL BOARD REVIEW	CHANGE \$	%
FY 2017 PROPOSED OPERATING BUDGET	\$57,364,068	\$56,805,898	\$58,663,463	\$36,582,582	\$60,642,057	\$1,978,594	3.4%
TOTAL FY17 PROPOSED BUDGET	\$57,364,068	\$56,805,898	\$58,663,463	\$36,582,582	\$60,642,057	\$1,978,594	3.4%
SPECIAL GRANTS APPROPRIATION	\$3,218,000	\$3,218,000	\$3,060,000	\$0	\$3,571,000	\$511,000	16.7%
FOOD SERVICE	\$1,770,000	\$1,770,000	\$1,800,000	\$0	\$1,800,000	\$0	0.0%
GRAND TOTAL	\$62,352,068	\$61,793,898	\$63,523,463	\$36,582,582	\$66,013,057	\$2,489,594	3.9%
BONDED CAPITAL IMPROVEMENT PROGRAM	\$14,129,038	\$14,129,038	\$901,000	\$0	\$0 *	\$901,000	100.0%
CASH CAPITAL IMPROVEMENT PROGRAM (included in budget)	\$145,000	\$145,000	\$192,400	\$0	\$135,500	(\$56,900)	-29.6%

* Will be presented at the Building Committee Meeting

Rochester School Department
FY 2017 Revenue

	FY 14 Actuals	FY 15 Actuals	FY 16 Budget	FY 17 Proposed	% Difference
Local Revenue					
Tuition Regular	\$ 1,926,873.96	\$ 2,140,381.11	\$ 2,037,562.00	\$ 2,300,000.00	12.88%
Tuition Summer School	\$ 7,450.00	\$ 8,975.00	\$ 9,000.00	\$ 10,000.00	11.11%
Tuition Vocational	\$ 18,806.68	\$ 13,022.79	\$ 20,000.00	\$ 19,000.00	-5.00%
Tuition Special Ed	\$ 140,686.18	\$ 68,777.29	\$ 120,000.00	\$ 65,000.00	-45.83%
Reimbursement for Services SPED	\$ 7,032.61	\$ 83,995.47	\$ -	\$ 75,000.00	
Athletic Admissions	\$ 10,062.00	\$ 9,253.00	\$ 12,000.00	\$ 10,000.00	-16.67%
Other Vocational Preschool	\$ 29,852.00	\$ 37,363.93	\$ 23,000.00	\$ 35,000.00	52.17%
Rental Income	\$ 233.75	\$ 2,896.25	\$ 1,000.00	\$ 2,000.00	100.00%
E-Rate	\$ 57,984.00	\$ -	\$ -	\$ -	
Other Local Revenue	\$ 758,671.35	\$ 27,150.69	\$ 5,000.00	\$ 5,000.00	0.00%
Total Local	\$ 2,957,652.53	\$ 2,391,815.53	\$ 2,227,562.00	\$ 2,521,000.00	13.17%
State Revenue					
Adequacy Education Grant	\$ 22,782,520.20	\$ 22,518,449.21	\$ 22,955,775.00	\$ 22,855,354.00	-0.44%
School Building Aid	\$ 838,299.20	\$ 837,628.61	\$ 836,958.00	\$ 126,800.00	-84.85%
Catastrophic Aid	\$ 321,049.18	\$ 208,339.07	\$ 287,295.00	\$ 309,000.00	7.55%
Vocational Tuition Aide	\$ 31,116.42	\$ 47,157.61	\$ 47,000.00	\$ 25,000.00	-46.81%
Vocational Transportation Aide	\$ 29,035.46	\$ 9,067.60	\$ 9,000.00	\$ 8,500.00	-5.56%
Driver Ed Aid			\$ -	\$ -	
Total State	\$ 24,002,020.46	\$ 23,620,642.10	\$ 24,136,028.00	\$ 23,324,654.00	-3.36%
Federal Revenue					
AF ROTC Reimbursement	\$ 72,069.49	\$ 61,051.57	\$ 72,000.00	\$ 63,000.00	-12.50%
Medicaid	\$ 879,684.31	\$ 852,114.22	\$ 800,000.00	\$ 800,000.00	0.00%
Medicaid Part D	\$ 5,135.78	\$ -	\$ -	\$ -	
Indirect Cost	\$ 66,267.59	\$ 79,517.72	\$ 68,000.00	\$ 80,000.00	17.65%
Total Federal	\$ 1,023,157.17	\$ 992,683.51	\$ 940,000.00	\$ 943,000.00	0.32%
Tax					
State Property	\$ 4,839,669.00	\$ 4,967,033.00	\$ 4,935,450.00	\$ 4,825,327.00	-2.23%
Local Property	\$ 24,651,302.00	\$ 25,426,296.00	\$ 26,424,423.00	\$ 29,028,076.00	9.85%
Total Tax	\$ 29,490,971.00	\$ 30,393,329.00	\$ 31,359,873.00	\$ 33,853,403.00	7.95%
Total Revenue	\$ 57,473,801.16	\$ 57,398,470.14	\$ 58,663,463.00	\$ 60,642,057.00	3.37%
Supplemental Appropriation					
Total Revenue	\$ 57,473,801.16	\$ 57,398,470.14	\$ 58,663,463.00	\$ 60,642,057.00	3.37%
Total Expenditures	\$ 57,364,057.65	\$ 56,805,898.43	\$ 58,663,463.00	\$ 60,642,057.00	3.37%
Surplus	\$ 109,743.51	\$ 592,571.71			

**ROCHESTER SCHOOL DEPARTMENT
FY17 BUDGET
SCHOOL BOARD REVIEW**

	2014 EXPENDED	2015 EXPENDED	2016 REVISED BUDGET	2016 SPENT/ ENCUMBERED AS OF 1/25/16	2017 SCHOOL BOARD REVIEW	CHANGE \$	CHANGE %
1100 REGULAR INSTRUCTION							
511400 SALARIES - TEACHERS	14,102,714	14,131,075	14,592,691	8,077,057	14,804,291	211,600	1.5%
511600 SALARIES - AIDE	612,408	560,367	702,510	317,792	733,200	30,690	4.4%
511700 SALARIES - CLERICAL	14,891	10,703	15,468	-	-	(15,468)	-100.0%
512000 SALARIES - SUBS	481,943	496,510	410,000	220,107	410,000	-	0.0%
521100 HEALTH INSURANCE	2,828,802	2,593,400	2,640,466	1,236,500	3,553,317	912,851	34.6%
521200 DENTAL INSURANCE	45,324	37,220	44,383	14,301	43,426	(957)	-2.2%
521300 LIFE INSURANCE	2,533	2,476	2,717	1,422	2,730	13	0.5%
522000 SOCIAL SECURITY	1,085,495	1,098,366	1,136,156	622,409	1,172,962	36,806	3.2%
523100 RETIREMENT OTHER	20,792	21,421	22,108	12,625	22,209	101	0.5%
523200 RETIREMENT TEACHER	1,950,199	1,978,277	2,259,497	1,247,102	2,284,752	25,255	1.1%
526000 WORKER'S COMPENSATION	54,341	61,597	48,338	48,334	70,813	22,475	46.5%
532000 PURCHASED EDUCATIONAL SERVICES	10,177	11,576	10,136	7,775	12,000	1,864	18.4%
532900 OTHER PROFESSIONAL SERVICES	37,107	40,857	42,900	39,857	42,900	-	0.0%
533900 PLACEMENT OF STUDENTS	14,662	10,915	15,000	15,000	20,000	5,000	33.3%
543000 REPAIR AND MAINTENANCE	65,242	64,328	63,110	61,980	63,135	25	0.0%
544200 RENTAL EQUIPMENT	77,350	77,350	77,355	77,350	77,355	-	0.0%
556100 TUITION TO OTHER LEAS	-	6,035	31,000	22,176	22,000	(9,000)	
558000 TRAVEL	6,653	5,890	10,300	5,548	9,550	(750)	-7.3%
561000 GENERAL SUPPLIES	300,840	295,588	276,918	242,294	309,349	32,431	11.7%
564000 BOOKS AND PERIODICALS	53,080	61,997	80,748	65,544	93,307	12,559	15.6%
573100 NEW EQUIPMENT	24,404	46,789	31,390	28,620	900	(30,490)	-97.1%
573300 NEW FURNITURE	-	2,950	3,761	3,174	-	(3,761)	-100.0%
573500 REPLACEMENT EQUIPMENT	6,914	6,995	5,871	5,870	6,000	129	2.2%
573700 REPLACEMENT FURNITURE	4,474	4,254	3,011	3,010	1,000	(2,011)	-66.8%
581000 DUES AND FEES	30,020	63,958	67,572	67,572	68,300	728	1.1%
TOTAL REGULAR INSTRUCTION	21,830,364	21,690,894	22,593,406	12,443,418	23,823,496	1,230,090	5.4%

1210 SPECIAL EDUCATION

511200 SALARIES - ADMIN	266,151	268,684	232,301	139,163	237,789	5,488	2.4%
511300 SALARIES - MANAGERIAL	40,132	46,978	41,685	27,568	40,989	(696)	-1.7%
511400 SALARIES - TEACHERS	4,924,331	4,565,727	4,536,046	2,547,897	4,274,432	(261,614)	-5.8%
511600 SALARIES - AIDE	2,191,977	2,263,122	2,290,119	1,258,957	2,423,722	133,603	5.8%
511601 SALARIES - AIDE EXEMPT	108,767	129,485	164,514	71,522	148,710	(15,804)	-9.6%
511700 SALARIES - CLERICAL	90,000	82,595	85,279	48,035	88,251	2,972	3.5%
511701 SALARIES - CLERICAL	19,974	19,029	23,474	9,964	23,474	-	0.0%
511900 SALARIES - MISCELLANEOUS	-	24,779	-	18,519	29,510	29,510	
512000 SALARIES - SUBS	270,401	178,260	199,000	72,103	199,000	-	0.0%
521100 HEALTH INSURANCE	1,724,891	1,658,968	1,575,776	926,533	1,684,184	108,408	6.9%
521200 DENTAL INSURANCE	24,031	22,356	21,168	12,900	22,133	965	4.6%
521300 LIFE INSURANCE	1,526	1,467	1,564	799	1,491	(73)	-4.7%
522000 SOCIAL SECURITY	566,113	540,926	549,570	302,373	545,312	(4,258)	-0.8%
523100 RETIREMENT OTHER	63,191	68,341	69,982	40,576	66,647	(3,335)	-4.8%
523200 RETIREMENT TEACHER	728,688	669,897	740,923	413,785	700,643	(40,280)	-5.4%
526000 WORKER'S COMPENSATION	29,291	29,520	24,564	24,461	35,836	11,272	45.9%
532100 PURCHASED ED SERVICES OTHER	1,382,931	1,401,229	1,611,892	1,582,022	1,548,000	(63,892)	-4.0%
533000 LEGAL	46,401	12,893	20,000	9,827	20,000	-	0.0%
543000 REPAIR AND MAINTENANCE	616	894	394	351	400	6	1.5%
544200 RENTAL EQUIPMENT	21,999	19,095	21,859	21,858	22,000	141	0.6%
555000 POSTAGE FEES	3	73	2,127	100	2,127	-	0.0%
556100 TUITION TO OTHER LEAS	672,234	869,409	1,231,735	1,227,839	1,269,000	37,265	3.0%
556400 TUITION TO PRIVATE & OTHER	1,507,392	1,213,370	1,552,369	1,464,321	1,541,000	(11,369)	-0.7%
556500 TUITION TO PRIVATE & OTHER OUT OF ST	5,099	29,000	21,341	21,341	30,000	8,659	40.6%
558000 TRAVEL	5,969	5,338	4,300	2,290	4,300	-	0.0%
558100 TRAVEL	19,748	15,570	15,200	6,459	20,200	5,000	32.9%
561000 GENERAL SUPPLIES	27,472	32,350	39,455	36,196	35,058	(4,397)	-11.1%
561100 GENERAL SUPPLIES OTHER	8,022	15,784	21,725	11,939	40,787	19,062	87.7%
573100 NEW EQUIPMENT	2,706	2,326	-	-	2,370	2,370	
573500 REPLACEMENT EQUIPMENT	284	-	-	-	-	-	
573700 REPLACEMENT FURNITURE	-	1,168	-	-	-	-	
581000 DUES AND FEES	2,209	2,510	2,700	2,600	2,700	-	0.0%
TOTAL SPECIAL EDUCATION	14,752,551	14,191,143	15,101,062	10,302,300	15,060,065	(40,997)	-0.3%

1300 VOCATIONAL

511200 SALARIES - ADMIN	108,023	73,875	76,157	44,903	77,832	1,675	2.2%
02/1/2016							

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511400 SALARIES - TEACHERS	1,106,515	1,051,317	967,813	574,575	973,743	5,930	0.6%
511600 SALARIES - AIDE	63,765	65,582	67,064	36,311	68,037	973	1.5%
511700 SALARIES - CLERICAL	34,771	35,488	33,780	21,215	33,780	-	0.0%
512000 SALARIES - SUBS	26,062	21,750	47,000	10,393	37,000	(10,000)	-21.3%
521100 HEALTH INSURANCE	420,035	377,073	351,199	203,901	369,617	18,418	5.2%
521200 DENTAL INSURANCE	4,276	3,736	3,276	2,033	3,469	193	5.9%
521300 LIFE INSURANCE	306	290	302	163	294	(8)	-2.6%
522000 SOCIAL SECURITY	90,889	86,639	81,693	47,806	86,322	4,629	5.7%
523100 RETIREMENT OTHER	8,396	8,665	9,155	5,165	9,193	38	0.4%
523200 RETIREMENT TEACHER	170,764	156,828	163,598	97,072	164,788	1,190	0.7%
526000 WORKER'S COMPENSATION	5,442	5,835	4,406	4,405	6,454	2,048	46.5%
543000 REPAIR AND MAINTENANCE	7,015	10,101	12,500	11,879	12,000	(500)	-4.0%
544200 RENTAL EQUIPMENT	18,275	18,275	18,276	18,275	18,276	-	0.0%
553400 POSTAGE	500	41	500	-	500	-	0.0%
556100 TUITION TO OTHERS	26,660	25,194	34,000	34,000	45,000	11,000	32.4%
558000 TRAVEL	(22)	3,041	4,100	3,555	3,500	(600)	-14.6%
561000 GENERAL SUPPLIES	31,982	33,139	31,425	26,379	33,925	2,500	8.0%
564000 BOOKS AND PERIODICALS	6,579	11,203	8,678	5,968	11,178	2,500	28.8%
573100 NEW EQUIPMENT	1,756	255	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	1,384	8,520	3,387	909	6,387	3,000	88.6%
TOTAL VOCATIONAL EDUCATION	2,133,372	1,996,848	1,918,309	1,148,906	1,961,295	42,986	2.2%
1410 CO-CURRICULAR ACTIVITIES EDUCATION							
511400 SALARIES - TEACHERS	59,776	66,267	65,856	33,684	65,896	40	0.1%
522000 SOCIAL SECURITY	4,669	5,577	4,905	2,744	4,236	(669)	-13.6%
523100 RETIREMENT OTHER	237	364	177	135	59	(118)	-66.7%
523200 RETIREMENT TEACHER	7,582	8,932	7,681	5,074	8,470	789	10.3%
526000 WORKER'S COMPENSATION	280	321	254	254	372	118	46.5%
TOTAL CO-CURRICULAR	72,543	81,460	78,873	41,891	79,033	160	0.2%
1420 ATHLETICS							
511200 SALARIES - ADMIN	74,907	79,524	77,412	45,643	79,115	1,703	2.2%
511400 SALARIES - TEACHERS	135,041	137,104	140,678	46,058	140,699	21	0.0%
511700 SALARIES - CLERICAL	23,776	25,352	24,929	14,979	25,319	390	1.6%
521100 HEALTH INSURANCE	28,828	40,830	40,636	23,443	38,113	(2,523)	-6.2%
521200 DENTAL INSURANCE	281	386	386	223	386	-	0.0%
521300 LIFE INSURANCE	97	98	100	57	94	(6)	-6.0%
522000 SOCIAL SECURITY	17,206	17,626	17,463	7,667	18,143	680	3.9%
523100 RETIREMENT OTHER	640	611	-	63	-	-	-
523200 RETIREMENT TEACHER	20,989	20,175	22,623	10,451	22,555	(68)	-0.3%
526000 WORKER'S COMPENSATION	960	1,100	871	870	1,275	404	46.4%
531000 ADMINISTRATIVE SERVICES	38,658	39,201	43,893	17,453	43,713	(180)	-0.4%
533000 OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
543000 REPAIR AND MAINTENANCE	8,996	5,332	1,228	598	6,118	4,890	398.2%
544200 RENTAL EQUIPMENT	1,150	1,150	1,150	1,150	1,150	-	0.0%
558000 TRAVEL	6,846	6,172	3,000	1,684	3,000	-	0.0%
561000 GENERAL SUPPLIES	16,629	16,647	13,779	4,699	16,557	2,778	20.2%
573500 REPLACEMENT EQUIPMENT	43,259	33,067	42,711	29,938	35,476	(7,235)	-16.9%
581000 DUES AND FEES	52,509	48,547	49,782	33,039	49,349	(433)	-0.9%
TOTAL ATHLETICS	470,772	472,923	480,641	238,015	481,062	421	0.1%
1430 SUMMER SCHOOL REGULAR EDUCATION							
511400 SALARIES - TEACHERS	21,466	11,021	29,000	32,376	33,000	4,000	13.8%
511600 SALARIES - AIDE	2,583	-	3,000	-	-	(3,000)	-100.0%
522000 SOCIAL SECURITY	1,830	833	2,449	2,427	2,524	75	3.1%
523100 RETIREMENT OTHER	63	-	-	-	-	-	-
523200 RETIREMENT TEACHER	2,957	1,311	4,545	4,589	5,171	626	13.8%
526000 WORKER'S COMPENSATION	191	219	219	173	254	35	16.0%
TOTAL SUMMER SCHOOL REG. EDUCATION	29,090	13,383	39,213	39,565	40,949	1,736	4.4%
1600 ADULT EDUCATION							
511400 SALARIES - TEACHERS	4,301	1,218	9,000	-	9,000	-	0.0%

02/1/2016

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						\$	%
522000 SOCIAL SECURITY	329	93	689	-	689	-	0.0%
523200 RETIREMENT TEACHER	184	-	400	-	-	(400)	-100.0%
526000 WORKER'S COMPENSATION	48	55	55	-	64	9	16.4%
561000 GENERAL SUPPLIES	-	47	117	-	-	(117)	-100.0%
TOTAL ADULT EDUCATION	4,863	1,412	10,261	-	9,753	(508)	-5.0%
2110 ATTENDANCE OFFICER							
511601 SALARIES - AIDE	20,472	30,075	29,850	17,356	30,686	836	2.8%
521300 LIFE INSURANCE	6	9	10	5	10	-	0.0%
522000 SOCIAL SECURITY	1,643	2,315	2,284	1,328	2,303	19	0.8%
523100 RETIREMENT OTHER	1,944	3,206	3,335	1,995	3,361	26	0.8%
526000 WORKER'S COMPENSATION	111	127	127	100	147	20	15.7%
558000 TRAVEL	1,000	1,000	1,000	500	1,000	-	0.0%
TOTAL ATTENDANCE OFFICER	25,175	36,731	36,606	21,284	37,507	901	2.5%
2120 GUIDANCE SERVICES							
511400 SALARIES - TEACHERS	1,255,058	1,181,704	1,000,729	627,557	1,086,962	86,233	8.6%
511700 SALARIES - CLERICAL	66,682	68,042	65,784	40,319	65,784	-	0.0%
521100 HEALTH INSURANCE	280,477	283,465	235,773	159,792	287,654	51,881	22.0%
521200 DENTAL INSURANCE	4,170	3,487	3,070	2,026	3,474	404	13.2%
521300 LIFE INSURANCE	197	196	189	113	214	25	13.2%
522000 SOCIAL SECURITY	94,286	91,951	76,089	47,667	84,292	8,203	10.8%
523100 RETIREMENT OTHER	7,182	7,749	7,349	4,504	7,349	-	0.0%
523200 RETIREMENT TEACHER	175,798	165,237	151,593	97,271	166,562	14,969	9.9%
526000 WORKER'S COMPENSATION	4,139	4,478	3,486	3,332	4,882	1,396	40.0%
544200 RENTAL EQUIPMENT	1,150	1,150	1,150	1,150	1,150	-	0.0%
553400 POSTAGE	883	-	883	-	883	-	0.0%
558000 TRAVEL	704	1,191	1,004	508	950	(54)	-5.4%
561000 GENERAL SUPPLIES	8,058	8,176	11,387	7,256	12,391	1,004	8.8%
581000 DUES AND FEES	630	350	350	265	350	-	0.0%
TOTAL GUIDANCE SERVICES	1,899,414	1,817,177	1,558,836	991,758	1,722,897	164,061	10.5%
2130 HEALTH SERVICES							
511400 SALARIES - TEACHERS	577,577	560,780	558,511	326,477	558,057	(454)	-0.1%
511700 SALARIES - CLERICAL	44,435	26,741	21,202	12,604	21,202	-	0.0%
512000 SALARIES - SUBS	10,392	10,969	20,000	4,422	15,000	(5,000)	-25.0%
521100 HEALTH INSURANCE	96,853	104,673	102,792	59,302	108,262	5,470	5.3%
521200 DENTAL INSURANCE	1,304	1,033	965	557	965	-	0.0%
521300 LIFE INSURANCE	106	102	110	58	110	-	0.0%
522000 SOCIAL SECURITY	45,713	43,804	43,765	25,081	43,447	(318)	-0.7%
523100 RETIREMENT OTHER	2,375	518	-	-	-	-	-
523200 RETIREMENT TEACHER	80,784	79,547	87,522	51,159	87,453	(69)	-0.1%
526000 WORKER'S COMPENSATION	1,976	2,263	1,791	1,790	2,623	832	46.5%
533000 OTHER PROFESSIONAL SERVICES	-	1,250	750	750	750	-	0.0%
553400 POSTAGE	319	16	319	-	319	-	0.0%
558000 TRAVEL	2,145	1,367	1,200	525	1,200	-	0.0%
561000 GENERAL SUPPLIES	3,831	2,065	2,836	2,824	3,016	180	6.3%
564000 BOOKS AND PERIODICALS	-	-	128	-	878	750	585.9%
573100 NEW EQUIPMENT	7,647	-	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	25	2,808	1,680	-	2,000	320	19.0%
TOTAL HEALTH SERVICES	875,481	837,937	843,571	485,548	845,282	1,711	0.2%
2210 CURRICULUM							
511200 SALARIES - ADMIN	118,847	119,842	114,139	102,801	113,061	(1,078)	-0.9%
511400 SALARIES - TEACHERS	88,104	91,134	78,250	51,453	80,000	1,750	2.2%
511600 SALARIES - AIDE	33,040	40,829	49,750	32,491	45,000	(4,750)	-9.5%
521100 HEALTH INSURANCE	8,456	15,026	10,034	12,574	8,488	(1,546)	-15.4%
521200 DENTAL INSURANCE	105	254	97	128	97	-	0.0%
521300 LIFE INSURANCE	13	23	15	16	16	1	6.7%
522000 SOCIAL SECURITY	17,889	19,064	18,278	14,527	18,106	(172)	-0.9%
523100 RETIREMENT OTHER	12,970	9,848	12,751	9,074	10,619	(2,132)	-16.7%
523200 RETIREMENT TEACHER	11,354	12,135	12,262	6,911	12,536	274	2.2%

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	2014 EXPENDED	2015 EXPENDED	2016 REVISED BUDGET	2016 SPENT/ ENCUMBERED AS OF 1/25/16	2017 SCHOOL BOARD REVIEW	CHANGE \$	%
524000 TUITION REIMBURSEMENT-TEACHERS	183,394	252,999	236,000	140,448	236,000	-	0.0%
524100 TUITION REIMBURSEMENT-ADMIN	47,628	64,825	60,000	43,386	60,000	-	0.0%
524200 TUITION REIMBURSEMENT-PARA	25,909	32,028	34,000	7,987	34,000	-	0.0%
526000 WORKER'S COMPENSATION	773	1,542	1,220	1,220	1,787	567	46.5%
532000 PURCHASED EDUCATIONAL SERVICES	147,281	84,019	100,666	93,693	100,000	(666)	-0.7%
558000 TRAVEL	918	1,220	1,772	2,071	800	(972)	-54.9%
558100 TRAVEL ADMIN	18,834	26,664	29,828	19,396	30,000	172	0.6%
558400 TRAVEL PROFESSIONALS	2,846	5,914	5,000	-	5,000	-	0.0%
558500 WORKSHOP TRAVEL	5,744	7,121	10,000	4,150	10,000	-	0.0%
561000 GENERAL SUPPLIES	496	1,435	500	490	500	-	0.0%
561000 FOOD FOR WORKSHOPS	6,879	13,557	8,000	7,249	8,000	-	0.0%
564000 BOOKS AND PERIODICALS	91,292	303,319	21,634	13,422	174,000	152,366	704.3%
564100 BOOKS AND OTHER PRINTED MEDIA	2,820	3,586	14,080	12,342	15,000	920	6.5%
TOTAL CURRICULUM	825,592	1,106,384	818,276	575,828	963,010	144,734	17.7%

2222 LIBRARY SERVICES

511400 SALARIES - TEACHERS	186,339	189,404	186,580	111,350	186,580	-	0.0%
511600 SALARIES - AIDE	143,216	144,970	152,118	82,913	153,376	1,258	0.8%
512000 SUBS	1,065	3,335	-	208	-	-	-
521100 HEALTH INSURANCE	35,955	50,609	52,380	30,219	55,156	2,776	5.3%
521200 DENTAL INSURANCE	478	646	676	426	773	97	14.3%
521300 LIFE INSURANCE	36	36	40	21	40	-	0.0%
522000 SOCIAL SECURITY	24,398	24,804	24,762	14,268	25,455	693	2.8%
523100 RETIREMENT OTHER	2,642	2,652	2,733	1,609	2,733	-	0.0%
523200 RETIREMENT TEACHER	26,217	26,852	29,238	17,449	29,238	-	0.0%
526000 WORKER'S COMPENSATION	1,246	1,427	1,427	1,129	1,655	228	16.0%
561000 GENERAL SUPPLIES	3,150	5,027	5,230	3,642	5,797	567	10.8%
564000 BOOKS AND PERIODICALS	30,969	32,786	34,430	33,765	36,200	1,770	5.1%
573100 NEW EQUIPMENT	1,656	-	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	1,422	5,976	1,770	992	1,500	(270)	-15.3%
TOTAL LIBRARY SERVICES	458,788	488,525	491,384	297,991	498,503	7,119	1.4%

2225 TECHNOLOGY SERVICES

511400 SALARIES - TEACHERS	67,272	68,445	63,171	46,719	63,171	-	0.0%
511700 SALARIES - CLERICAL	23,063	24,155	22,905	14,547	24,034	1,129	4.9%
511900 SALARIES - TECHNICAL	293,716	316,296	334,636	185,626	342,669	8,033	2.4%
521100 HEALTH INSURANCE	94,281	97,610	97,654	53,098	89,675	(7,979)	-8.2%
521200 DENTAL INSURANCE	1,342	1,321	1,351	735	1,351	-	0.0%
521300 LIFE INSURANCE	63	63	70	39	80	10	14.3%
522000 SOCIAL SECURITY	27,639	28,820	30,061	17,992	30,249	188	0.6%
523100 RETIREMENT OTHER	28,075	28,168	30,142	18,395	34,578	4,436	14.7%
523200 RETIREMENT TEACHER	9,465	9,807	9,899	7,321	9,899	-	0.0%
526000 WORKER'S COMPENSATION	1,175	1,346	1,065	1,065	1,560	495	46.5%
534000 TECHNICAL SERVICES	33,029	34,999	36,832	36,745	40,000	3,168	8.6%
543000 REPAIR AND MAINTENANCE	106,844	119,314	128,448	128,403	120,000	(8,448)	-6.6%
553200 DATA COMMUNICATION	58,934	61,576	57,000	56,863	60,000	3,000	5.3%
558000 TRAVEL	6,720	11,840	4,418	4,953	12,000	7,582	171.6%
561000 GENERAL SUPPLIES	1,195	1,463	1,159	1,159	1,000	(159)	-13.7%
573100 NEW EQUIPMENT	10,741	26,696	10,727	25,949	223,000	212,273	1978.8%
573300 NEW FURNITURE	415	380	500	493	1,000	500	100.0%
573500 REPLACEMENT EQUIPMENT	105,997	1,389	10,152	10,147	15,000	4,848	47.8%
581000 DUES AND FEES	912	981	-	-	1,000	1,000	-
TOTAL TECHNOLOGY SERVICES	870,877	834,668	840,190	610,247	1,070,266	230,076	27.4%

2310 SCHOOL BOARD SERVICES

511900 SALARIES	59,441	24,110	32,000	12,503	34,000	2,000	6.3%
522000 SOCIAL SECURITY	4,528	1,864	2,448	957	2,601	153	6.3%
526000 WORKER'S COMPENSATION	90	103	103	81	119	16	15.5%
531200 MANAGEMENT SERVICES	5,400	5,100	5,500	5,325	5,500	-	0.0%
531900 ADMINISTRATIVE SERVICES OTHER	90	45	200	-	200	-	0.0%
533100 LEGAL	310	300	1,500	-	5,000	3,500	233.3%
533200 NEGOTIATIONS	14,905	6,058	26,000	4,060	30,000	4,000	15.4%
552000 INSURANCE	89,075	92,638	89,433	89,433	81,475	(7,958)	-8.9%

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TOTAL SCHOOL BOARD SERVICES	173,839	130,218	157,184	112,359	158,895	1,711	1.1%
2320 SUPERINTENDENT'S OFFICE							
511100 SALARIES - EXECUTIVE	227,071	237,616	235,936	118,967	238,613	2,677	1.1%
511300 SALARIES - MANAGERIAL	195,107	201,928	197,836	102,229	197,280	(556)	-0.3%
511700 SALARIES - CLERICAL	56,917	57,977	56,855	30,051	57,245	390	0.7%
512000 SALARIES - SUBS	845	1,060	3,000	975	3,000	-	0.0%
521100 HEALTH INSURANCE	88,551	94,068	94,218	47,205	82,994	(11,224)	-11.9%
521200 DENTAL INSURANCE	989	966	965	486	965	-	0.0%
521300 LIFE INSURANCE	232	235	240	117	228	(12)	-5.0%
521400 DISABILITY INSURANCE	432	432	432	531	1,174	742	171.8%
522000 SOCIAL SECURITY	35,491	35,941	35,760	18,868	35,813	53	0.1%
523100 RETIREMENT OTHER	49,094	49,762	51,403	26,762	50,705	(698)	-1.4%
526000 WORKER'S COMPENSATION	1,049	1,955	1,547	1,547	2,266	719	46.5%
533000 OTHER PROFESSIONAL SERVICES	-	13,938	1,000	996	45,000	44,000	4400.0%
533100 LEGAL	27,213	24,189	23,400	23,224	22,400	(1,000)	-4.3%
543000 REPAIR AND MAINTENANCE	2,174	3,868	3,868	957	3,700	(168)	-4.3%
544200 RENTAL OF EQUIPMENT	3,450	3,450	3,450	3,450	3,450	-	0.0%
553400 POSTAGE	6,111	11,472	18,000	16,700	18,000	-	0.0%
554000 ADVERTISING	3,573	4,303	4,000	3,600	4,000	-	0.0%
555000 PRINTING AND BINDING	95	-	-	-	-	-	0.0%
558000 TRAVEL	4,555	4,664	5,000	1,212	5,000	-	0.0%
561000 GENERAL SUPPLIES	13,939	9,270	106,544	7,186	7,973	(98,571)	-92.5%
564000 BOOKS AND PERIODICALS	348	651	641	641	641	-	0.0%
573100 NEW EQUIPMENT	47,206	-	-	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	-	905	200	200	-	(200)	-100.0%
580200 PRIOR YEAR AUDIT ADJUSTMENT	(5,286)	22,411	-	-	-	-	-
581000 DUES AND FEES	37,040	28,411	27,000	22,815	28,000	1,000	3.7%
TOTAL SUPERINTENDENT'S OFFICE	796,197	809,471	871,295	428,718	808,447	(62,848)	-7.2%
2410 PRINCIPAL'S OFFICE							
511200 SALARIES - ADMIN	1,530,755	1,639,654	1,588,767	927,880	1,630,474	41,707	2.6%
511600 SALARIES - AIDE	12,324	-	-	-	-	-	-
511700 SALARIES - CLERICAL	531,830	539,232	572,001	333,885	585,053	13,052	2.3%
512000 SUBS	6,583	3,891	-	2,233	-	-	-
521100 HEALTH INSURANCE	509,369	550,472	535,942	325,019	526,006	(9,936)	-1.9%
521200 DENTAL INSURANCE	5,562	5,856	5,597	3,556	5,597	-	0.0%
521300 LIFE INSURANCE	1,835	1,824	1,834	1,081	1,786	(48)	-2.6%
522000 SOCIAL SECURITY	147,602	153,063	153,570	91,428	161,962	8,392	5.5%
523100 RETIREMENT OTHER	43,152	42,209	46,131	27,182	46,551	420	0.9%
523200 RETIREMENT TEACHER	205,125	226,423	249,286	146,276	255,503	6,217	2.5%
526000 WORKER'S COMPENSATION	6,838	7,832	6,272	6,196	9,076	2,804	44.7%
553400 POSTAGE	11,298	11,015	14,540	-	14,540	-	0.0%
555000 PRINTING AND BINDING	857	551	1,000	-	1,000	-	0.0%
558000 TRAVEL	506	2,652	1,860	911	1,650	(210)	-11.3%
561000 GENERAL SUPPLIES	27,681	20,600	33,208	28,572	39,001	5,793	17.4%
564000 BOOKS AND PERIODICALS	326	387	1,566	255	2,766	1,200	76.6%
573100 NEW EQUIPMENT	-	-	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	514	150	-	-	-	-	-
573700 REPLACEMENT FURNITURE	409	-	-	-	-	-	-
581000 DUES AND FEES	13,240	14,623	14,078	11,606	13,304	(774)	-5.5%
TOTAL PRINCIPAL'S OFFICE	3,055,605	3,220,434	3,225,652	1,906,079	3,294,269	68,617	2.1%
2490 GRADUATION							
558900 GRADUATION	13,674	13,319	15,500	5,355	15,500	-	0.0%
TOTAL GRADUATION	13,674	13,319	15,500	5,355	15,500	-	0.0%
2510 FISCAL SERVICES							
511200 SALARIES - ADMIN	104,528	109,439	108,645	68,649	108,644	(1)	0.0%
511300 SALARIES - MANAGERIAL	50,249	53,083	52,704	32,646	58,092	5,388	10.2%
511700 SALARIES - CLERICAL	166,237	149,146	146,213	85,493	144,121	(2,092)	-1.4%
512000 SALARIES - SUBS	715	940	2,500	585	2,500	-	0.0%
521100 HEALTH INSURANCE	76,899	78,221	77,336	46,329	78,302	966	1.2%

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521200 DENTAL INSURANCE	1,182	950	965	571	965	-	0.0%
521300 LIFE INSURANCE	56	55	60	35	60	-	0.0%
522000 SOCIAL SECURITY	22,896	21,901	22,426	13,595	24,044	1,618	7.2%
523100 RETIREMENT OTHER	34,573	33,060	34,273	20,864	35,754	1,481	4.3%
526000 WORKER'S COMPENSATION	1,084	1,242	983	983	1,439	456	46.4%
543000 REPAIR AND MAINTENANCE	27,140	27,344	30,000	27,753	31,000	1,000	3.3%
544200 RENTAL EQUIPMENT	1,150	1,150	1,150	1,150	1,150	-	0.0%
558000 TRAVEL	2,762	2,644	3,000	1,345	5,000	2,000	66.7%
561000 GENERAL SUPPLIES	4,820	6,264	5,271	4,885	5,271	-	0.0%
573500 REPLACEMENT EQUIPMENT			2,886	2,885		(2,886)	-100.0%
581000 DUES AND FEES	486	619	1,000	619	1,000	-	0.0%
589000 MISCELLANEOUS REIMBURSEMENTS	68,706					-	

TOTAL FISCAL SERVICES	563,484	486,058	489,412	308,388	497,342	7,930	1.6%
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2600 OPERATION OF PLANT

511300 SALARIES - MANAGERIAL	192,092	191,897	189,917	110,745	194,914	4,997	2.6%
511700 SALARIES - CLERICAL	33,937	33,782	32,142	20,069	32,142	-	0.0%
511800 SALARIES - O&M	1,323,830	1,338,516	1,343,041	744,495	1,296,899	(46,142)	-3.4%
512100 SALARIES - O&M SUBS	74,928	74,807	45,000	61,877	80,000	35,000	77.8%
521100 HEALTH INSURANCE	440,631	460,118	462,270	265,882	399,561	(62,709)	-13.6%
521200 DENTAL INSURANCE	6,819	6,596	6,562	3,951	6,948	386	5.9%
521300 LIFE INSURANCE	523	525	544	302	558	14	2.6%
522000 SOCIAL SECURITY	115,281	116,861	113,974	68,575	115,043	1,069	0.9%
523100 RETIREMENT OTHER	160,953	159,953	161,257	95,205	165,527	4,270	2.6%
526000 WORKER'S COMPENSATION	32,164	31,111	29,076	29,069	42,588	13,512	46.5%
541100 WATER AND SEWERAGE	60,922	75,085	65,000	13,923	70,000	5,000	7.7%
543000 REPAIR AND MAINTENANCE	181,377	213,060	219,510	198,960	233,145	13,635	6.2%
543200 TRANSFER TO CIP	145,000	74,000	192,400	192,400	135,500	(56,900)	-29.6%
544100 RENTAL OF LAND AND BUILDING	234,456	234,456	234,456	234,456	234,456	-	0.0%
544200 RENTAL OF EQUIPMENT	1,150	1,150	1,150	1,150	1,150	-	0.0%
552100 INSURANCE	80,420	114,621	77,269	65,185	84,091	6,822	8.8%
553100 TELEPHONE	111,725	32,761	54,000	20,420	54,000	-	0.0%
558000 TRAVEL	3,398	3,351	4,496	1,825	4,450	(46)	-1.0%
561000 GENERAL SUPPLIES	94,103	105,183	78,479	76,809	75,929	(2,550)	-3.2%
561100 GENERAL SUPPLIES UNIFORMS	12,478	11,213	10,750	2,711	10,750	-	0.0%
562100 NATURAL GAS	391,752	390,290	409,000	92,768	409,000	-	0.0%
562200 ELECTRICITY	460,506	487,191	508,000	216,951	522,000	14,000	2.8%
562400 HEATING FUEL	19,147	16,560	20,000	4,116	20,000	-	0.0%
573100 NEW EQUIPMENT	6,562	38,464	3,149	2,715	6,165	3,016	95.8%
573500 REPLACEMENT EQUIPMENT	6,245	7,234	9,699	2,320	13,350	3,651	37.6%
581000 DUES AND FEES	765	70	620	420	150	(470)	-75.8%

TOTAL OPERATION OF PLANT AND MAINT.	4,191,162	4,218,856	4,271,760	2,527,298	4,208,316	(63,444)	-1.5%
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2620 MAINTENANCE OF BUILDINGS

543000 REPAIR AND MAINTENANCE	108,337	99,683	97,819	41,380	97,145	(674)	-0.7%
561000 GENERAL SUPPLIES	34,509	35,491	31,713	31,149	35,187	3,474	11.0%
573100 NEW EQUIPMENT	28		585	-	585	-	0.0%
573500 REPLACEMENT EQUIPMENT	2,200	254	1,450	-	1,450	-	0.0%

TOTAL OPERATION OF BUILDINGS	145,074	135,428	131,567	72,529	134,367	2,800	2.1%
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2630 CARE AND UPKEEP OF GROUNDS

543000 REPAIR AND MAINTENANCE	3,273	11,284	10,000	5,160	10,000	-	0.0%
561000 GENERAL SUPPLIES	8,877	8,436	5,111	5,063	5,911	800	15.7%

TOTAL CARE AND UPKEEP OF GROUNDS	12,150	19,720	15,111	10,222	15,911	800	5.3%
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2640 CARE AND UPKEEP OF EQUIPMENT

543000 REPAIR AND MAINTENANCE	4,807	8,540	13,940	9,631	13,940	-	0.0%
561000 GENERAL SUPPLIES	5,913	4,358	5,411	4,856	5,911	500	9.2%

TOTAL CARE AND UPKEEP OF EQUIPMENT	10,720	12,898	19,351	14,487	19,851	500	2.6%
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2650 CARE AND UPKEEP OF VEHICLES

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543000 REPAIR AND MAINTENANCE	5,796	6,629	10,072	9,238	5,320	(4,752)	-47.2%
552100 INSURANCE	4,058	4,220	4,074	4,074	3,705	(369)	-9.1%
561000 GENERAL SUPPLIES	4,429	4,810	4,033	3,612	4,433	400	9.9%
562600 VEHICLE FUEL	16,528	15,163	17,000	4,854	16,000	(1,000)	-5.9%
TOTAL CARE AND UPKEEP OF VEHICLES	30,811	30,821	35,179	21,778	29,458	(5,721)	-16.3%
2721 STUDENT TRANS REGULAR							
551900 STUDENT TRANSPORTATION	973,695	935,747	1,027,355	1,027,489	1,085,819	58,464	5.7%
TOTAL STUDENT TRANS REGULAR	973,695	935,747	1,027,355	1,027,489	1,085,819	58,464	5.7%
2722 STUDENT TRANS SPECIAL ED							
551900 STUDENT TRANSPORTATION	795,085	913,748	1,084,243	1,070,672	1,108,880	24,637	2.3%
TOTAL STUDENT TRANSPORT. SPECIAL ED	795,085	913,748	1,084,243	1,070,672	1,108,880	24,637	2.3%
2723 STUDENT TRANS VOCATIONAL							
551900 STUDENT TRANSPORTATION	26,904	26,873	43,020	43,020	43,740	720	1.7%
TOTAL STUDENT TRANS VOCATIONAL	26,904	26,873	43,020	43,020	43,740	720	1.7%
2724 STUDENT TRANS ATHLETICS							
551900 STUDENT TRANSPORTATION	91,027	87,494	81,000	80,603	81,000	-	0.0%
TOTAL STUDENT TRANS ATHLETICS	91,027	87,494	81,000	80,603	81,000	-	0.0%
2725 STUDENT TRANS CO-CURRICULAR							
551900 STUDENT TRANSPORTATION	8,045	8,140	10,500	10,440	10,500	-	0.0%
TOTAL STUDENT TRANS CO-CURRICULAR	8,045	8,140	10,500	10,440	10,500	-	0.0%
2830 STAFF SERVICES							
525000 UNEMPLOYMENT	27,845	40,753	50,000	5,103	50,000	-	0.0%
527000 MEDICARE D CLAIMS	-	-	-	-	-	-	-
529000 PHYSICALS	2,124	3,711	3,000	5,641	2,000	(1,000)	-33.3%
TOTAL STAFF SERVICES	29,969	44,464	53,000	10,745	52,000	(1,000)	-1.9%
5110 DEBT SERVICE - PRINCIPAL							
591000 REDEMPTION OF PRINCIPAL	1,813,749	1,811,344	1,976,832	1,521,254	1,586,725	(390,107)	-19.7%
TOTAL DEBT SERVICE PRINCIPAL	1,813,749	1,811,344	1,976,832	1,521,254	1,586,725	(390,107)	-19.7%
5120 DEBT SERVICE - INTEREST							
583000 INTEREST EXPENSE	383,996	331,381	344,874	214,395	897,919	553,045	160.4%
TOTAL DEBT SERVICE INTEREST	383,996	331,381	344,874	214,395	897,919	553,045	160.4%
GRAND TOTAL	57,364,068	56,805,898	58,663,463	36,582,582	60,642,057	1,978,594	3.4%

**Rochester School Department
FY 2017
Special Grants Appropriation**

TITLE	FY16 Budget	FY16 Revised	FY17 School Board Approved
Title 1	\$1,200,000.00	\$1,323,047.09	\$ 1,350,000.00
Title 1 Focus	\$0.00	\$0.00	\$ 120,000.00
Homeless	\$0.00	\$0.00	\$ 20,000.00
IDEA	\$1,010,000.00	\$1,073,717.50	\$ 1,100,000.00
Preschool	\$50,000.00	\$44,695.35	\$ 90,000.00
Title II-A	\$220,000.00	\$223,526.71	\$ 230,000.00
Adult Education	\$30,000.00	\$31,409.00	\$ 35,000.00
Safe Schools (SS/HS)	\$350,000.00	\$308,854.51	\$ 400,000.00
Perkins	\$130,000.00	\$135,292.44	\$ 136,000.00
Fresh Fruit and Vegetable Program	\$70,000.00	\$78,422.79	\$ 90,000.00
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Actual Budget FY16	\$3,060,000.00		
Total Anticipated FY16		\$3,218,965.39	
Total Proposed Budget FY17			\$3,571,000.00