

ROCHESTER SCHOOL DEPARTMENT



FY 2018 BUDGET

SCHOOL BOARD APPROVED

**ROCHESTER SCHOOL DEPARTMENT
FY18 BUDGET**

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**ROCHESTER SCHOOL DISTRICT
FY 18 BUDGET**

	2015 EXPENDED	2016 EXPENDED	2017 REVISED BUDGET	2017 SPENT/ ENCUMBERED As of 1/13/17	2018 SCHOOL BOARD APPROVED	CHANGE \$	%
FY 2018 PROPOSED OPERATING BUDGET	\$56,805,898	\$58,078,310	\$59,678,599	\$38,462,369	\$60,840,549	\$1,161,950	1.9%
TOTAL FY18 PROPOSED BUDGET	\$56,805,898	\$58,078,310	\$59,678,599	\$38,462,369	\$60,840,549	\$1,161,950	1.9%
SPECIAL GRANTS APPROPRIATION	\$3,218,000	\$3,060,000	\$3,571,000	\$0	\$3,571,000	\$0	0%
FOOD SERVICE	\$1,770,000	\$1,800,000	\$1,800,000	\$0	\$1,800,000	\$0	0%
GRAND TOTAL	\$61,793,898	\$62,938,310	\$65,049,599	\$38,462,369	\$66,211,549	\$1,161,950	1.8%
BONDED CAPITAL IMPROVEMENT PROGRAM	\$14,129,038	\$901,000	\$3,251,146	\$0	\$24,669,627	\$21,418,481	658.8%
CASH CAPITAL IMPROVEMENT PROGRAM (included in budget)	\$145,000	\$192,400	\$100,500	\$0	\$104,500	\$4,000	4.0%

**Rochester School Department
FY 2018 Revenue**

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Budget	FY 2018 School Board Approved	% Difference
Local Revenue					
Transfer from CIP			\$ 419,676.00	\$ -	-100.00%
Tuition Regular	\$ 2,140,381.11	\$ 2,071,651.92	\$ 2,410,976.00	\$ 2,300,000.00	-4.60%
Tuition Summer School	\$ 8,975.00	\$ 13,940.00	\$ 10,000.00	\$ 13,000.00	30.00%
Tuition Vocational	\$ 13,022.79	\$ 25,445.31	\$ 19,000.00	\$ 25,000.00	31.58%
Tuition Special Ed	\$ 68,777.29	\$ 25,533.00	\$ 65,000.00	\$ 60,000.00	-7.69%
Reimbursement for Services SPED	\$ 83,995.47	\$ 53,352.55	\$ 75,000.00	\$ 60,000.00	-20.00%
Athletic Admissions	\$ 9,253.00	\$ 7,963.00	\$ 10,000.00	\$ 10,000.00	0.00%
Other Vocational Preschool	\$ 37,363.93	\$ 40,646.00	\$ 35,000.00	\$ 40,000.00	14.29%
Rental Income	\$ 2,896.25	\$ 3,931.50	\$ 2,000.00	\$ 3,000.00	50.00%
E-Rate	\$ -	\$ 7,680.00	\$ -	\$ -	
Other Local Revenue	\$ 27,150.69	\$ 68,552.50	\$ 378,727.00	\$ 5,000.00	-98.68%
Total Local	\$ 2,391,815.53	\$ 2,318,695.78	\$ 3,425,379.00	\$ 2,516,000.00	-26.55%
State Revenue					
Adequacy Education Grant	\$ 22,518,449.21	\$ 23,005,154.16	\$ 22,744,378.00	\$ 22,413,876.00	-1.45%
School Building Aid	\$ 837,628.61	\$ 837,293.31	\$ 126,132.00	\$ 126,132.00	0.00%
Catastrophic Aid	\$ 208,339.07	\$ 374,597.16	\$ 380,668.00	\$ 389,000.00	2.19%
Vocational Tuition Aide	\$ 47,157.61	\$ 24,108.41	\$ 25,000.00	\$ 25,000.00	0.00%
Vocational Transportation Aide	\$ 9,067.60	\$ 8,321.80	\$ 8,500.00	\$ 8,500.00	0.00%
Driver Ed Aid		\$ -	\$ -	\$ -	
Total State	\$ 23,620,642.10	\$ 24,249,474.84	\$ 23,284,678.00	\$ 22,962,508.00	-1.38%
Federal Revenue					
AF ROTC Reimbursement	\$ 61,051.57	\$ 63,695.93	\$ 72,000.00	\$ 63,000.00	-12.50%
Medicaid	\$ 852,114.22	\$ 816,315.05	\$ 880,000.00	\$ 880,000.00	0.00%
Medicaid Part D	\$ -	\$ -	\$ -	\$ -	
Indirect Cost	\$ 79,517.72	\$ 65,975.22	\$ 80,000.00	\$ 80,000.00	0.00%
Total Federal	\$ 992,683.51	\$ 945,986.20	\$ 1,032,000.00	\$ 1,023,000.00	-0.87%
Tax					
State Property	\$ 4,967,033.00	\$ 4,935,450.00	\$ 4,825,327.00	\$ 4,891,902.00	1.38%
Local Property	\$ 25,426,296.00	\$ 26,424,423.00	\$ 27,111,215.00	\$ 29,447,139.00	8.62%
Total Tax	\$ 30,393,329.00	\$ 31,359,873.00	\$ 31,936,542.00	\$ 34,339,041.00	7.52%
Total Revenue	\$ 57,398,470.14	\$ 58,874,029.82	\$ 59,678,599.00	\$ 60,840,549.00	1.95%
Supplemental Appropriation					
Total Revenue	\$ 57,398,470.14	\$ 58,874,029.82	\$ 59,678,599.00	\$ 60,840,549.00	1.95%
Total Expenditures	\$ 56,805,898.43	\$ 58,077,701.29	\$ 59,678,599.00	\$ 60,840,549.00	1.95%
Surplus	\$ 592,571.71	\$ 796,328.53			

**ROCHESTER SCHOOL DEPARTMENT
FY18 BUDGET
SCHOOL BOARD APPROVED**

	2015 EXPENDED	2016 EXPENDED	2017 REVISED BUDGET	2017 SPENT/ ENCUMBERED As of 1/13/17	2018 SCHOOL BOARD APPROVED	CHANGE \$	CHANGE %
1100 REGULAR INSTRUCTION							
511400 SALARIES - TEACHERS	14,131,075	14,062,663	14,378,554	7,741,748	15,022,394	843,840	4.5%
511600 SALARIES - AIDE	580,367	578,081	733,200	341,958	774,695	41,495	5.7%
511700 SALARIES - CLERICAL	10,703	-	-	-	-	-	
512000 SALARIES - SUBS	496,510	444,421	410,000	202,139	469,000	59,000	14.4%
521100 HEALTH INSURANCE	2,593,400	2,603,409	3,363,317	1,609,407	2,819,412	(543,905)	-16.2%
521200 DENTAL INSURANCE	37,220	32,915	43,426	24,049	43,140	(286)	-0.7%
521300 LIFE INSURANCE	2,476	2,624	2,730	1,385	2,746	16	0.6%
522000 SOCIAL SECURITY	1,098,366	1,090,871	1,172,962	634,044	1,172,929	(33)	0.0%
523100 RETIREMENT OTHER	21,421	22,335	22,209	13,534	23,697	1,488	6.7%
523200 RETIREMENT TEACHER	1,978,277	2,178,881	2,284,752	1,267,315	2,567,862	283,110	12.4%
526000 WORKER'S COMPENSATION	61,597	48,334	70,813	70,788	74,353	3,540	5.0%
532000 PURCHASED EDUCATIONAL SERVICES	11,576	8,347	17,750	1,466	12,000	(5,750)	-32.4%
532900 OTHER PROFESSIONAL SERVICES	40,857	39,857	39,357	39,357	42,900	3,543	9.0%
533900 PLACEMENT OF STUDENTS	10,915	18,905	20,000	20,000	20,000	-	0.0%
543000 REPAIR AND MAINTENANCE	64,328	62,719	64,145	62,240	60,585	(3,460)	-5.4%
544200 RENTAL EQUIPMENT	77,350	77,350	77,355	77,350	77,355	-	0.0%
556100 TUITION TO OTHER LEAS	6,035	12,846	22,000	18,975	40,000	18,000	81.8%
556400 TUITION TO PRIV&OTH SCHLS IN STATE		23,701					
558000 TRAVEL	5,890	9,338	9,790	5,928	8,950	(840)	-8.6%
561000 GENERAL SUPPLIES	295,588	268,473	232,455	218,820	262,955	30,500	13.1%
564000 BOOKS AND PERIODICALS	61,997	66,399	76,498	67,298	91,352	14,854	19.4%
573100 NEW EQUIPMENT	46,789	31,693	6,900	6,547	4,900	(2,000)	-29.0%
573300 NEW FURNITURE	2,950	6,970	637	637	-	(637)	
573500 REPLACEMENT EQUIPMENT	6,995	5,705	5,781	5,780	7,000	1,219	21.1%
573700 REPLACEMENT FURNITURE	4,254	3,010	318	281	8,250	7,932	2494.3%
581000 DUES AND FEES	63,958	67,572	50,235	49,625	46,400	(3,835)	-7.8%
TOTAL REGULAR INSTRUCTION	21,690,894	21,767,117	23,105,184	12,480,371	23,652,975	547,791	2.4%
1210 SPECIAL EDUCATION							
511200 SALARIES - ADMIN	268,684	241,119	237,789	148,240	251,198	13,409	5.6%
511300 SALARIES - MANAGERIAL	46,978	46,998	40,989	26,719	42,426	1,437	3.5%
511400 SALARIES - TEACHERS	4,565,727	4,315,697	4,274,432	2,437,517	4,541,708	267,276	6.3%
511600 SALARIES - AIDE	2,263,122	2,271,609	2,423,722	1,289,230	2,505,897	82,175	3.4%
511601 SALARIES - AIDE EXEMPT	129,485	150,778	148,710	78,070	183,857	35,147	23.6%
511700 SALARIES - CLERICAL	82,595	85,894	88,251	50,994	88,582	331	0.4%
511701 SALARIES - CLERICAL	19,029	20,217	23,474	8,879	24,067	593	2.5%
511900 SALARIES - MISCELLANEOUS	24,779	32,184	29,510	18,506	32,317	2,807	9.5%
512000 SALARIES - SUBS	178,260	203,467	199,000	55,575	188,000	(11,000)	-5.5%
521100 HEALTH INSURANCE	1,658,968	1,625,554	1,684,184	794,151	1,354,784	(329,400)	-19.6%
521200 DENTAL INSURANCE	22,356	22,406	22,133	11,522	21,167	(966)	-4.4%
521300 LIFE INSURANCE	1,467	1,393	1,491	743	1,382	(109)	-7.3%
522000 SOCIAL SECURITY	540,926	528,986	545,312	309,324	565,978	20,666	3.8%
523100 RETIREMENT OTHER	68,341	71,353	66,647	40,927	72,802	6,155	9.2%
523200 RETIREMENT TEACHER	669,897	705,524	700,643	427,725	827,394	126,751	18.1%
526000 WORKER'S COMPENSATION	29,520	24,461	35,836	35,836	37,628	1,792	5.0%
532100 PURCHASED ED SERVICES OTHER	1,401,229	1,523,022	1,832,354	1,822,776	1,659,052	(173,302)	-9.5%
533000 LEGAL	12,893	12,640	15,000	1,820	20,000	5,000	33.3%
543000 REPAIR AND MAINTENANCE	894	351	400	241	400	-	0.0%
544200 RENTAL EQUIPMENT	19,095	21,858	20,725	20,724	22,000	1,275	6.2%
555000 POSTAGE FEES	73	16	2,127	-	2,127	-	0.0%
556100 TUITION TO OTHER LEAS	869,409	1,344,898	1,264,964	1,241,075	1,185,375	(79,589)	-6.3%
556400 TUITION TO PRIVATE & OTHER	1,213,370	1,350,097	1,804,255	1,804,253	1,794,533	(9,722)	-0.5%
556500 TUITION TO PRIVATE & OTHER OUT OF ST	29,000	21,341	-	-	-	-	
558000 TRAVEL	5,338	5,308	4,300	2,136	4,300	-	0.0%
558100 TRAVEL	15,570	14,671	20,200	5,104	21,000	800	4.0%
561000 GENERAL SUPPLIES	32,350	40,068	20,731	18,428	29,015	8,284	40.0%
561100 GENERAL SUPPLIES OTHER	15,784	18,935	22,521	18,740	20,080	(2,441)	-10.8%
573100 NEW EQUIPMENT	2,326	-	-	-	-	-	
573700 REPLACEMENT FURNITURE	1,168	-	-	-	-	-	
581000 DUES AND FEES	2,510	2,350	2,700	2,585	2,700	-	0.0%
TOTAL SPECIAL EDUCATION	14,191,143	14,703,194	15,532,400	10,671,841	15,499,769	(32,631)	-0.2%
1300 VOCATIONAL							

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511200 SALARIES - ADMIN	73,875	78,414	77,832	43,475	82,572	4,740	6.1%
511400 SALARIES - TEACHERS	1,051,317	985,078	973,743	532,889	976,374	2,631	0.3%
511600 SALARIES - AIDE	65,582	69,007	68,037	40,502	74,528	6,491	9.5%
511700 SALARIES - CLERICAL	35,488	35,863	33,780	21,183	33,780	-	0.0%
512000 SALARIES - SUBS	21,750	41,191	37,000	23,313	37,000	-	0.0%
521100 HEALTH INSURANCE	377,073	353,850	369,817	162,581	317,123	(52,494)	-14.2%
521200 DENTAL INSURANCE	3,736	3,564	3,469	1,678	2,895	(574)	-16.5%
521300 LIFE INSURANCE	290	283	294	152	286	(8)	-2.7%
522000 SOCIAL SECURITY	86,639	84,136	86,322	49,304	84,984	(1,338)	-1.6%
523100 RETIREMENT OTHER	8,665	9,416	9,193	5,472	9,970	777	8.5%
523200 RETIREMENT TEACHER	156,828	167,193	164,788	95,907	183,423	18,635	11.3%
526000 WORKER'S COMPENSATION	5,835	4,405	6,454	6,454	6,777	323	5.0%
543000 REPAIR AND MAINTENANCE	10,101	17,398	12,000	9,662	12,000	-	0.0%
544200 RENTAL EQUIPMENT	18,275	18,275	18,276	18,275	18,276	-	0.0%
553400 POSTAGE	41	-	500	-	500	-	0.0%
556100 TUITION TO OTHERS	25,194	28,868	36,000	-	45,000	9,000	25.0%
558000 TRAVEL	3,041	2,649	3,500	3,131	3,100	(400)	-11.4%
561000 GENERAL SUPPLIES	33,139	31,797	22,246	19,771	29,046	6,800	30.6%
564000 BOOKS AND PERIODICALS	11,203	7,318	10,178	8,084	11,178	1,000	9.8%
573100 NEW EQUIPMENT	255	-	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	8,520	2,207	37	36	6,387	6,350	17162.2%
TOTAL VOCATIONAL EDUCATION	1,996,848	1,940,913	1,933,266	1,041,871	1,935,199	1,933	0.1%

1410 CO-CURRICULAR ACTIVITIES EDUCATION

511400 SALARIES - TEACHERS	66,267	63,289	65,896	30,281	65,896	-	0.0%
522000 SOCIAL SECURITY	5,577	5,473	4,236	2,586	4,894	658	15.5%
523100 RETIREMENT OTHER	364	422	59	276	76	17	28.8%
523200 RETIREMENT TEACHER	8,932	9,934	8,470	4,800	8,799	329	3.9%
526000 WORKER'S COMPENSATION	321	254	372	372	391	19	5.1%
TOTAL CO-CURRICULAR	81,460	79,370	79,033	38,316	80,056	1,023	1.3%

1420 ATHLETICS

511200 SALARIES - ADMIN	79,524	79,742	79,115	44,192	83,934	4,819	6.1%
511400 SALARIES - TEACHERS	137,104	133,024	140,699	47,931	140,699	-	0.0%
511700 SALARIES - CLERICAL	25,352	25,881	25,318	13,596	26,257	938	3.7%
521100 HEALTH INSURANCE	40,830	40,635	38,113	18,559	38,454	341	0.9%
521200 DENTAL INSURANCE	386	386	386	215	386	-	0.0%
521300 LIFE INSURANCE	98	99	94	55	100	6	6.4%
522000 SOCIAL SECURITY	17,626	17,325	18,143	7,921	18,117	(26)	-0.1%
523100 RETIREMENT OTHER	611	666	-	76	-	-	-
523200 RETIREMENT TEACHER	20,175	21,831	22,555	9,286	24,400	1,845	8.2%
526000 WORKER'S COMPENSATION	1,100	870	1,275	1,275	1,339	64	5.0%
531000 ADMINISTRATIVE SERVICES	39,201	41,512	43,713	16,109	43,548	(165)	-0.4%
543000 REPAIR AND MAINTENANCE	5,332	4,646	5,689	1,278	6,118	449	7.9%
544200 RENTAL EQUIPMENT	1,150	1,150	1,150	1,150	1,150	-	0.0%
558000 TRAVEL	6,172	4,626	3,000	113	5,000	2,000	66.7%
561000 GENERAL SUPPLIES	16,647	12,976	13,471	9,293	13,157	(314)	-2.3%
573500 REPLACEMENT EQUIPMENT	33,067	43,971	29,012	21,427	24,876	(4,136)	-14.3%
581000 DUES AND FEES	48,547	48,944	47,464	31,629	49,349	1,885	4.0%
TOTAL ATHLETICS	472,923	478,283	469,178	224,104	476,884	7,706	1.6%

1430 SUMMER SCHOOL REGULAR EDUCATION

511400 SALARIES - TEACHERS	11,021	32,376	33,000	30,060	33,000	-	0.0%
522000 SOCIAL SECURITY	833	2,427	2,524	2,300	2,524	-	0.0%
523200 RETIREMENT TEACHER	1,311	4,589	5,171	4,287	5,729	558	10.8%
526000 WORKER'S COMPENSATION	219	173	254	254	267	13	5.1%
TOTAL SUMMER SCHOOL REG. EDUCATION	13,383	39,565	40,949	36,901	41,520	571	1.4%

1600 ADULT EDUCATION

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511400 SALARIES - TEACHERS	1,218	-	8,940	378	9,000	60	0.7%
522000 SOCIAL SECURITY	93	-	689	27	689	-	0.0%
523200 RETIREMENT TEACHER	-	-	60	59	100	40	
526000 WORKER'S COMPENSATION	55	-	64	64	67	3	4.7%
561000 GENERAL SUPPLIES	47	-	-	-	-	-	
TOTAL ADULT EDUCATION	1,412	-	9,753	528	9,856	103	1.1%

2110 ATTENDANCE OFFICER

511601 SALARIES - AIDE	30,075	30,315	30,686	16,801	31,917	1,231	4.0%
521300 LIFE INSURANCE	9	9	10	5	10	-	0.0%
522000 SOCIAL SECURITY	2,315	2,340	2,303	1,365	2,372	69	3.0%
523100 RETIREMENT OTHER	3,206	3,472	3,361	1,993	3,527	166	4.9%
526000 WORKER'S COMPENSATION	127	100	147	147	154	7	4.8%
558000 TRAVEL	1,000	1,000	1,000	-	1,000	-	0.0%
TOTAL ATTENDANCE OFFICER	36,731	37,237	37,507	20,311	38,980	1,473	3.9%

2120 GUIDANCE SERVICES

511400 SALARIES - TEACHERS	1,181,704	1,074,041	1,086,962	580,088	1,079,591	(7,371)	-0.7%
511700 SALARIES - CLERICAL	68,042	67,599	65,784	40,427	65,784	-	0.0%
521100 HEALTH INSURANCE	283,465	277,648	287,654	133,803	265,818	(21,836)	-7.6%
521200 DENTAL INSURANCE	3,487	3,525	3,474	1,802	3,281	(193)	-5.6%
521300 LIFE INSURANCE	196	191	214	104	210	(4)	-1.9%
522000 SOCIAL SECURITY	91,951	81,438	84,292	47,093	81,542	(2,750)	-3.3%
523100 RETIREMENT OTHER	7,749	7,551	7,349	4,516	7,487	138	1.9%
523200 RETIREMENT TEACHER	165,237	166,343	166,562	94,362	183,071	16,509	9.9%
526000 WORKER'S COMPENSATION	4,478	3,321	4,882	4,882	5,127	245	5.0%
544200 RENTAL EQUIPMENT	1,150	1,150	1,150	1,150	1,150	-	0.0%
553400 POSTAGE	-	-	883	-	883	-	0.0%
558000 TRAVEL	1,191	508	950	-	600	(350)	-36.8%
561000 GENERAL SUPPLIES	8,176	6,929	7,500	6,967	12,391	4,891	65.2%
581000 DUES AND FEES	350	590	350	325	350	-	0.0%
TOTAL GUIDANCE SERVICES	1,817,177	1,690,831	1,718,006	915,520	1,707,285	(10,721)	-0.6%

2130 HEALTH SERVICES

511400 SALARIES - TEACHERS	560,780	578,905	558,057	296,083	568,500	10,443	1.9%
511700 SALARIES - CLERICAL	26,741	21,345	21,202	13,599	21,952	750	3.5%
512000 SALARIES - SUBS	10,969	17,036	15,000	18,263	15,000	-	0.0%
521100 HEALTH INSURANCE	104,673	102,790	108,262	52,548	100,289	(7,973)	-7.4%
521200 DENTAL INSURANCE	1,033	965	965	536	965	-	0.0%
521300 LIFE INSURANCE	102	102	110	55	110	-	0.0%
522000 SOCIAL SECURITY	43,804	45,221	43,447	25,320	44,148	701	1.6%
523100 RETIREMENT OTHER	518	-	-	-	-	-	
523200 RETIREMENT TEACHER	79,547	91,076	87,453	49,400	98,694	11,241	12.9%
526000 WORKER'S COMPENSATION	2,263	1,790	2,623	2,623	2,754	131	5.0%
533000 OTHER PROFESSIONAL SERVICES	1,250	750	750	-	750	-	0.0%
553400 POSTAGE	16	-	319	-	319	-	0.0%
558000 TRAVEL	1,367	1,024	1,200	401	1,200	-	0.0%
561000 GENERAL SUPPLIES	2,065	3,029	3,016	2,032	3,016	-	0.0%
564000 BOOKS AND PERIODICALS	-	227	878	109	878	-	0.0%
573500 REPLACEMENT EQUIPMENT	2,808	-	2,000	1,965	2,000	-	0.0%
TOTAL HEALTH SERVICES	837,937	864,260	845,282	462,934	860,575	15,293	1.8%

2210 CURRICULUM

511200 SALARIES - ADMIN	119,842	166,968	103,031	103,548	166,340	63,279	61.4%
511400 SALARIES - TEACHERS	91,134	104,339	60,000	42,208	100,000	40,000	66.7%
511600 SALARIES - AIDE	40,829	48,733	45,000	25,993	50,000	5,000	11.1%
521100 HEALTH INSURANCE	15,026	16,766	8,488	8,573	9,470	982	11.6%
521200 DENTAL INSURANCE	254	169	97	71	97	-	0.0%
521300 LIFE INSURANCE	23	32	16	16	15	(1)	-6.3%
522000 SOCIAL SECURITY	19,064	25,069	18,106	13,077	23,724	5,618	31.0%

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**ROCHESTER SCHOOL DEPARTMENT
FY18 BUDGET
SCHOOL BOARD APPROVED**

	2015 EXPENDED	2016 EXPENDED	2017 REVISED BUDGET	2017 SPENT/ ENCUMBERED As of 1/13/17	2018 SCHOOL BOARD APPROVED	CHANGE \$	%
523100 RETIREMENT OTHER	9,848	13,767	10,619	10,078	21,198	10,579	99.6%
523200 RETIREMENT TEACHER	12,135	15,142	12,536	6,249	17,000	4,464	35.6%
524000 TUITION REIMBURSEMENT-TEACHERS	252,999	223,224	236,000	111,050	236,000	-	0.0%
524100 TUITION REIMBURSEMENT-ADMIN	64,825	60,714	60,000	29,507	60,000	-	0.0%
524200 TUITION REIMBURSEMENT-PARA	32,028	20,814	34,000	12,543	34,000	-	0.0%
526000 WORKER'S COMPENSATION	1,542	1,220	1,787	1,787	1,876	89	5.0%
532000 PURCHASED EDUCATIONAL SERVICES	84,019	103,761	79,100	40,105	100,000	20,900	26.4%
558000 TRAVEL	1,220	3,798	900	890	7,000	6,100	677.8%
558100 TRAVEL ADMIN	26,664	25,501	30,000	12,359	30,000	-	0.0%
558400 TRAVEL PROFESSIONALS	5,914	-	1,000	411	5,000	4,000	400.0%
558500 WORKSHOP TRAVEL	7,121	7,082	10,000	4,100	10,000	-	0.0%
561000 GENERAL SUPPLIES	1,435	486	500	450	1,000	500	100.0%
561000 FOOD FOR WORKSHOPS	13,557	18,617	8,000	7,941	8,000	-	0.0%
564000 BOOKS AND PERIODICALS	303,319	192,246	16,150	15,912	13,000	(3,150)	-19.5%
564100 BOOKS AND OTHER PRINTED MEDIA	3,586	11,507	3,958	3,958	15,000	11,041	278.9%
TOTAL CURRICULUM	1,106,384	1,059,956	739,319	450,824	908,720	169,401	22.9%

2222 LIBRARY SERVICES

511400 SALARIES - TEACHERS	189,404	218,006	186,580	96,344	191,042	4,462	2.4%
511600 SALARIES - AIDE	144,970	148,235	153,376	81,463	153,233	(143)	-0.1%
512000 SUBS	3,335	725	-	350	-	-	-
521100 HEALTH INSURANCE	50,609	54,254	55,156	27,650	60,983	5,827	10.6%
521200 DENTAL INSURANCE	646	792	773	347	676	(97)	-12.5%
521300 LIFE INSURANCE	36	38	40	19	40	-	0.0%
522000 SOCIAL SECURITY	24,804	26,983	25,455	13,513	25,055	(400)	-1.6%
523100 RETIREMENT OTHER	2,652	2,741	2,733	1,616	2,784	51	1.9%
523200 RETIREMENT TEACHER	26,852	34,284	29,238	16,081	33,167	3,929	13.4%
526000 WORKER'S COMPENSATION	1,427	1,129	1,655	1,655	1,738	83	5.0%
561000 GENERAL SUPPLIES	5,027	4,717	3,873	2,351	5,584	1,711	44.2%
564000 BOOKS AND PERIODICALS	32,786	34,052	28,871	27,453	34,200	5,329	18.5%
573100 NEW EQUIPMENT	-	-	1,527	1,527	-	(1,527)	-100.0%
573500 REPLACEMENT EQUIPMENT	5,976	1,756	1,223	1,222	1,500	277	22.7%
TOTAL LIBRARY SERVICES	488,525	527,712	490,500	271,590	510,002	19,502	4.0%

2225 TECHNOLOGY SERVICES

511400 SALARIES - TEACHERS	68,445	73,718	63,171	43,345	65,636	2,465	3.9%
511700 SALARIES - CLERICAL	24,155	24,282	24,034	14,805	24,034	-	0.0%
511900 SALARIES - TECHNICAL	316,296	323,333	342,669	197,993	350,648	7,979	2.3%
521100 HEALTH INSURANCE	97,610	94,307	89,675	52,399	103,526	13,851	15.4%
521200 DENTAL INSURANCE	1,321	1,308	1,351	794	1,544	193	14.3%
521300 LIFE INSURANCE	63	70	80	41	80	-	0.0%
522000 SOCIAL SECURITY	28,820	30,424	30,249	19,499	31,220	971	3.2%
523100 RETIREMENT OTHER	28,168	33,037	34,578	20,818	36,307	1,729	5.0%
523200 RETIREMENT TEACHER	9,807	11,599	9,899	7,184	11,395	1,496	15.1%
526000 WORKER'S COMPENSATION	1,346	1,065	1,560	1,560	1,638	78	5.0%
534000 TECHNICAL SERVICES	34,999	39,276	40,000	36,065	40,000	-	0.0%
543000 REPAIR AND MAINTENANCE	119,314	124,116	120,000	119,622	120,000	-	0.0%
553200 DATA COMMUNICATION	61,576	57,007	59,786	49,367	60,000	214	0.4%
558000 TRAVEL	11,840	8,031	11,310	6,522	12,000	690	6.1%
561000 GENERAL SUPPLIES	1,463	1,180	1,216	1,235	1,000	(216)	-17.8%
573100 NEW EQUIPMENT	26,696	45,998	-	-	-	-	-
573300 NEW FURNITURE	380	500	45	45	1,000	955	2104.6%
573500 REPLACEMENT EQUIPMENT	1,368	171,683	11,000	10,831	15,000	4,000	36.4%
581000 DUES AND FEES	981	-	1,000	681	1,000	-	0.0%
TOTAL TECHNOLOGY SERVICES	834,668	1,040,933	841,623	582,807	876,028	34,405	4.1%

2310 SCHOOL BOARD SERVICES

511900 SALARIES	24,110	23,959	34,000	12,002	30,541	(3,459)	-10.2%
522000 SOCIAL SECURITY	1,864	1,833	2,601	918	2,337	(264)	-10.1%
526000 WORKER'S COMPENSATION	103	81	119	119	125	6	5.0%
531200 MANAGEMENT SERVICES	5,100	4,768	5,100	4,505	5,500	400	7.8%
531900 ADMINISTRATIVE SERVICES OTHER	45	-	450	440	200	(250)	-55.6%

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**ROCHESTER SCHOOL DEPARTMENT
FY18 BUDGET
SCHOOL BOARD APPROVED**

	2015 EXPENDED	2016 EXPENDED	2017 REVISED BUDGET	2017 SPENT/ ENCUMBERED As of 1/13/17	2018 SCHOOL BOARD APPROVED	CHANGE \$	%
533100 LEGAL	300	-	5,000	-	5,000	-	0.0%
533200 NEGOTIATIONS	6,058	38,510	30,000	828	2,000	(28,000)	-93.3%
552000 INSURANCE	92,538	89,433	81,475	81,475	85,549	4,074	5.0%
TOTAL SCHOOL BOARD SERVICES	130,218	158,584	158,745	100,287	131,252	(27,493)	-17.3%

2320 SUPERINTENDENT'S OFFICE

511100 SALARIES - EXECUTIVE	237,616	265,051	238,613	132,762	244,581	5,968	2.5%
511300 SALARIES - MANAGERIAL	201,928	202,985	197,280	112,373	203,590	6,310	3.2%
511700 SALARIES - CLERICAL	57,977	58,259	57,245	33,243	57,386	141	0.2%
512000 SALARIES - SUBS	1,060	1,815	3,000	895	2,500	(500)	-16.7%
521100 HEALTH INSURANCE	94,068	101,632	82,994	39,023	73,029	(9,965)	-12.0%
521200 DENTAL INSURANCE	966	1,057	965	515	985	-	0.0%
521300 LIFE INSURANCE	235	1,099	228	130	240	12	5.3%
521400 DISABILITY INSURANCE	432	1,117	1,174	436	349	(825)	-70.3%
522000 SOCIAL SECURITY	35,941	39,096	35,813	21,291	36,710	897	2.5%
523100 RETIREMENT OTHER	49,762	56,145	50,705	30,911	52,097	1,392	2.7%
526000 WORKER'S COMPENSATION	1,955	1,547	2,266	2,266	2,379	113	5.0%
533000 OTHER PROFESSIONAL SERVICES	13,938	100,409	41,800	29,442	45,000	3,200	7.7%
533100 LEGAL	24,189	27,411	22,400	19,255	22,400	-	0.0%
543000 REPAIR AND MAINTENANCE	3,868	957	5,200	4,936	3,700	(1,500)	-28.8%
544200 RENTAL OF EQUIPMENT	3,450	3,450	3,450	3,450	3,450	-	0.0%
553400 POSTAGE	11,472	17,559	18,000	13,779	18,000	-	0.0%
554000 ADVERTISING	4,303	3,737	4,000	2,600	4,000	-	0.0%
558000 TRAVEL	4,664	4,821	5,000	3,638	5,000	-	0.0%
561000 GENERAL SUPPLIES	9,270	15,113	7,759	7,809	7,973	214	2.8%
564000 BOOKS AND PERIODICALS	651	641	641	130	641	-	0.0%
573100 NEW EQUIPMENT	-	353	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	905	4,318	-	1,000	-	-	-
580200 PRIOR YEAR AUDIT ADJUSTMENT	22,411	39,355	-	-	-	-	-
581000 DUES AND FEES	28,411	27,458	28,000	24,271	28,000	-	0.0%
TOTAL SUPERINTENDENT'S OFFICE	809,471	875,383	806,533	484,152	811,990	5,457	0.7%

2410 PRINCIPAL'S OFFICE

511200 SALARIES - ADMIN	1,639,654	1,661,422	1,630,474	882,728	1,863,050	32,576	2.0%
511700 SALARIES - CLERICAL	539,232	582,682	585,053	314,061	575,545	(9,508)	-1.6%
512000 SUBS	3,891	10,888	-	1,398	-	-	-
521100 HEALTH INSURANCE	550,472	553,026	526,006	261,922	549,348	23,342	4.4%
521200 DENTAL INSURANCE	5,856	5,879	5,597	2,587	5,018	(579)	-10.3%
521300 LIFE INSURANCE	1,824	1,879	1,786	1,034	1,888	102	5.7%
522000 SOCIAL SECURITY	153,063	162,482	161,962	90,617	161,529	(433)	-0.3%
523100 RETIREMENT OTHER	42,209	44,913	46,551	26,518	46,006	(545)	-1.2%
523200 RETIREMENT TEACHER	226,423	261,208	255,503	144,893	288,177	32,674	12.8%
526000 WORKER'S COMPENSATION	7,832	6,196	9,076	9,076	9,530	454	5.0%
553400 POSTAGE	11,015	11,700	14,540	264	14,540	-	0.0%
555000 PRINTING AND BINDING	551	-	1,000	-	1,000	-	0.0%
558000 TRAVEL	2,652	1,013	2,660	1,027	1,250	(1,410)	-53.0%
561000 GENERAL SUPPLIES	20,600	32,900	15,726	9,907	39,578	23,852	151.7%
564000 BOOKS AND PERIODICALS	387	502	177	176	4,766	4,589	2592.7%
573100 NEW EQUIPMENT	-	763	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	150	-	820	820	-	(820)	-
581000 DUES AND FEES	14,623	12,610	9,929	5,807	13,524	3,595	36.2%
TOTAL PRINCIPAL'S OFFICE	3,220,434	3,350,062	3,266,860	1,752,935	3,374,749	107,889	3.3%

2490 GRADUATION

558900 GRADUATION	13,319	14,506	15,500	6,061	15,500	-	0.0%
TOTAL GRADUATION	13,319	14,506	15,500	6,061	15,500	-	0.0%

2510 FISCAL SERVICES

511200 SALARIES - ADMIN	109,439	120,271	108,644	57,943	115,260	6,616	6.1%
511300 SALARIES - MANAGERIAL	53,083	57,320	58,092	33,307	60,422	2,330	4.0%

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**ROCHESTER SCHOOL DEPARTMENT
FY18 BUDGET
SCHOOL BOARD APPROVED**

	2015 EXPENDED	2016 EXPENDED	2017 REVISED BUDGET	2017 SPENT/ ENCUMBERED As of 1/13/17	2018 SCHOOL BOARD APPROVED	CHANGE \$	%
511700 SALARIES - CLERICAL	149,146	145,892	144,121	98,575	143,875	(446)	-0.3%
512000 SALARIES - SUBS	940	650	2,500	963	1,000	(1,500)	-60.0%
521100 HEALTH INSURANCE	78,221	78,831	78,302	41,937	88,024	9,722	12.4%
521200 DENTAL INSURANCE	950	987	985	536	985	-	0.0%
521300 LIFE INSURANCE	55	56	90	35	60	-	0.0%
522000 SOCIAL SECURITY	21,901	23,269	24,044	14,671	23,120	(924)	-3.8%
523100 RETIREMENT OTHER	33,060	35,925	35,754	23,011	37,183	1,429	4.0%
526000 WORKER'S COMPENSATION	1,242	983	1,439	1,439	1,511	72	5.0%
543000 REPAIR AND MAINTENANCE	27,344	27,753	29,700	28,627	31,000	1,300	4.4%
544200 RENTAL EQUIPMENT	1,150	1,150	1,150	1,150	1,150	-	0.0%
558000 TRAVEL	2,644	2,349	5,000	1,480	4,000	(1,000)	-20.0%
561000 GENERAL SUPPLIES	6,264	5,586	5,271	1,958	5,271	-	0.0%
573500 REPLACEMENT EQUIPMENT		2,885	-	-	-	-	-
581000 DUES AND FEES	619	619	1,000	779	1,000	-	0.0%
TOTAL FISCAL SERVICES	486,058	504,525	496,042	317,408	513,641	17,599	3.5%

2600 OPERATION OF PLANT

511300 SALARIES - MANAGERIAL	191,897	193,082	194,914	107,219	202,729	7,815	4.0%
511700 SALARIES - CLERICAL	33,782	33,676	32,142	20,078	32,142	-	0.0%
511800 SALARIES - O&M	1,338,516	1,291,238	1,296,899	731,597	1,289,680	(7,219)	-0.6%
512100 SALARIES - O&M SUBS	74,807	118,103	80,000	62,319	80,000	-	0.0%
521100 HEALTH INSURANCE	460,118	456,348	399,561	228,887	460,069	60,508	15.1%
521200 DENTAL INSURANCE	6,596	6,771	6,948	3,840	6,948	-	0.0%
521300 LIFE INSURANCE	525	525	558	293	558	-	0.0%
522000 SOCIAL SECURITY	116,861	119,073	115,043	68,200	115,459	416	0.4%
523100 RETIREMENT OTHER	159,953	165,436	165,527	95,491	170,548	5,021	3.0%
526000 WORKER'S COMPENSATION	31,111	29,089	42,588	42,588	44,718	2,130	5.0%
541100 WATER AND SEWERAGE	75,085	75,348	70,000	22,709	75,000	5,000	7.1%
543000 REPAIR AND MAINTENANCE	213,060	208,943	228,581	214,597	235,041	6,460	2.8%
543200 TRANSFER TO CIP	74,000	192,400	100,500	100,500	104,500	4,000	4.0%
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	114,621	52,464	80,691	81,351	88,045	7,354	9.1%
553100 TELEPHONE	32,761	54,698	54,000	36,847	54,000	-	0.0%
558000 TRAVEL	3,351	3,476	3,793	1,521	4,150	357	9.4%
561000 GENERAL SUPPLIES	105,183	138,232	75,926	67,954	130,810	54,684	72.3%
561100 GENERAL SUPPLIES UNIFORMS	11,213	6,410	10,750	8,094	10,750	-	0.0%
562100 NATURAL GAS	390,290	350,218	408,000	100,277	369,000	(40,000)	-9.8%
562200 ELECTRICITY	487,191	519,954	474,542	205,601	548,000	73,458	15.5%
562400 HEATING FUEL	16,560	11,280	20,000	-	20,000	-	0.0%
573100 NEW EQUIPMENT	38,464	8,178	3,065	-	6,165	3,100	101.1%
573500 REPLACEMENT EQUIPMENT	7,234	5,088	45,850	35,852	14,080	(31,770)	-69.3%
581000 DUES AND FEES	70	1,205	1,045	1,045	150	(895)	-85.6%
TOTAL OPERATION OF PLANT AND MAINT.	4,218,856	4,276,819	4,147,529	2,472,465	4,298,148	150,619	3.6%

2620 MAINTENANCE OF BUILDINGS

543000 REPAIR AND MAINTENANCE	99,683	94,921	109,814	88,685	101,145	(8,669)	-7.9%
561000 GENERAL SUPPLIES	35,491	30,956	35,187	25,818	35,187	-	0.0%
573100 NEW EQUIPMENT		-	585	-	585	-	0.0%
573500 REPLACEMENT EQUIPMENT	254	749	1,450	-	1,450	-	0.0%
TOTAL OPERATION OF BUILDINGS	135,428	126,626	147,036	114,302	138,367	(8,669)	-5.9%

2630 CARE AND UPKEEP OF GROUNDS

543000 REPAIR AND MAINTENANCE	11,284	15,236	10,000	99	30,000	20,000	200.0%
561000 GENERAL SUPPLIES	8,436	5,153	5,911	3,999	5,911	-	0.0%
TOTAL CARE AND UPKEEP OF GROUNDS	19,720	20,388	15,911	4,098	35,911	20,000	125.7%

2640 CARE AND UPKEEP OF EQUIPMENT

543000 REPAIR AND MAINTENANCE	8,540	13,758	13,940	7,308	13,940	-	0.0%
561000 GENERAL SUPPLIES	4,358	9,152	5,911	4,157	5,911	-	0.0%

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**ROCHESTER SCHOOL DEPARTMENT
FY18 BUDGET
SCHOOL BOARD APPROVED**

	2015 EXPENDED	2016 EXPENDED	2017 REVISED BUDGET	2017 SPENT/ ENCUMBERED As of 1/13/17	2018 SCHOOL BOARD APPROVED	CHANGE \$	%
TOTAL CARE AND UPKEEP OF EQUIPMENT	12,898	22,910	19,851	11,465	19,851	-	0.0%
2650 CARE AND UPKEEP OF VEHICLES							
543000 REPAIR AND MAINTENANCE	6,629	10,329	5,320	3,594	5,820	500	9.4%
552100 INSURANCE	4,220	4,074	3,705	3,705	3,890	185	5.0%
561000 GENERAL SUPPLIES	4,810	4,263	4,433	3,777	4,433	-	0.0%
562600 VEHICLE FUEL	15,163	8,826	8,900	4,668	12,000	3,100	34.8%
TOTAL CARE AND UPKEEP OF VEHICLES	30,821	27,493	22,358	15,743	26,143	3,785	16.9%
2721 STUDENT TRANS REGULAR							
551900 STUDENT TRANSPORTATION	935,747	1,002,894	1,080,819	1,073,036	1,117,733	36,914	3.4%
TOTAL STUDENT TRANS REGULAR	935,747	1,002,894	1,080,819	1,073,036	1,117,733	36,914	3.4%
2722 STUDENT TRANS SPECIAL ED							
551900 STUDENT TRANSPORTATION	913,748	1,002,740	1,147,880	1,099,034	1,108,880	(39,000)	-3.4%
TOTAL STUDENT TRANSPORT. SPECIAL ED	913,748	1,002,740	1,147,880	1,099,034	1,108,880	(39,000)	-3.4%
2723 STUDENT TRANS VOCATIONAL							
551900 STUDENT TRANSPORTATION	26,873	43,020	43,740	43,740	44,640	900	2.1%
TOTAL STUDENT TRANS VOCATIONAL	26,873	43,020	43,740	43,740	44,640	900	2.1%
2724 STUDENT TRANS ATHLETICS							
551900 STUDENT TRANSPORTATION	87,494	88,312	81,000	79,077	81,000	-	0.0%
TOTAL STUDENT TRANS ATHLETICS	87,494	88,312	81,000	79,077	81,000	-	0.0%
2725 STUDENT TRANS CO-CURRICULAR							
551900 STUDENT TRANSPORTATION	8,140	11,635	10,500	10,500	10,500	-	0.0%
TOTAL STUDENT TRANS CO-CURRICULAR	8,140	11,635	10,500	10,500	10,500	-	0.0%
2830 STAFF SERVICES							
525000 UNEMPLOYMENT	40,753	14,126	48,267	8,672	50,000	1,733	3.6%
529000 PHYSICALS	3,711	2,785	2,000	576	2,000	-	0.0%
TOTAL STAFF SERVICES	44,464	16,911	50,267	9,248	52,000	1,733	3.4%
5110 DEBT SERVICE - PRINCIPAL							
591000 REDEMPTION OF PRINCIPAL	1,811,344	1,894,712	1,488,997	1,120,219	1,816,775	327,778	22.0%
TOTAL DEBT SERVICE PRINCIPAL	1,811,344	1,894,712	1,488,997	1,120,219	1,816,775	327,778	22.0%
5120 DEBT SERVICE - INTEREST							
583000 INTEREST EXPENSE	331,381	311,416	837,031	550,682	645,620	(191,411)	-22.9%
TOTAL DEBT SERVICE INTEREST	331,381	311,416	837,031	550,682	645,620	(191,411)	-22.9%
GRAND TOTAL	56,805,898	58,078,310	59,678,599	38,482,369	60,840,549	1,161,950	1.9%

**Rochester School Department
FY 2018
Special Grants Appropriation**

TITLE	FY17 Budget	FY17 Revised	FY18 School Board Approved
Title 1	\$ 1,350,000.00	\$1,048,368.00	\$ 1,350,000.00
Title 1 Focus	\$ 120,000.00	\$113,947.00	\$ 120,000.00
Homeless	\$ 20,000.00	\$45,063.00	\$ 20,000.00
IDEA	\$ 1,100,000.00	\$1,129,532.00	\$ 1,100,000.00
Preschool	\$ 90,000.00	\$46,173.00	\$ 90,000.00
Title II-A	\$ 230,000.00	\$223,527.00	\$ 230,000.00
Adult Education	\$ 35,000.00	\$36,120.00	\$ 35,000.00
Safe Schools (SS/HS)	\$ 400,000.00	\$458,106.00	\$ 400,000.00
Perkins	\$ 136,000.00	\$133,287.88	\$ 136,000.00
Fresh Fruit and Vegetable Program	\$ 90,000.00	\$74,048.62	\$ 90,000.00
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Actual Budget FY17	\$3,571,000.00		
Total Anticipated FY17		\$3,308,172.50	
Total Proposed Budget FY18			\$3,571,000.00

**Rochester School Department
Capital Improvement Program
FY 2018**

Project Name	FY 2018 School Board Approved
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Bonded Capital Improvement Program

Café Tables	45,000.00
Door and Hardware Upgrades (district wide)	82,500.00
Stage Rigging Upgrade - SHS	30,000.00
William Allen Roof	325,000.00
CTE Renovation	<u>24,187,127.00</u>

Total Bonded Capital Improvement Program **\$ 24,669,627.00**

Cash Capital Improvement Program

HVAC Upgrades	\$ 20,000.00
Electrical upgrade cycle	\$ 35,000.00
Floor Machine - Middle School	\$ 7,500.00
Playground upgrades	\$ 5,000.00
Sprinkler Upgrades	\$ 15,000.00
Masonry Repairs	\$ 10,000.00
Fork Lift (used)	<u>\$ 12,000.00</u>

Total Operating Capital Improvements **\$ 104,500.00**

Total Capital Improvement Program	\$ 24,774,127.00
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