

ROCHESTER SCHOOL DEPARTMENT



FY 2015 APPROVED BUDGET

ROCHESTER SCHOOL DEPARTMENT

FY15 APPROVED BUDGET

TABLE OF CONTENTS

Approved Budget Summary	1
Revenues	2
Approved Budget by Fund & Object	3
Special Grants Appropriation	11
Capital Improvement Program	12

**ROCHESTER SCHOOL DISTRICT
FY 15 BUDGET
SCHOOL BOARD REVIEW**

	2012 Expended	2013 Expended	2014 Revised Budget	2015 School Board Adopted	2015 ADOPTED BUDGET	Change \$	Change %
FY 2015 PROPOSED OPERATING BUDGET	\$53,180,390	\$55,027,825	\$57,443,652	\$57,417,044	\$57,345,083	(\$98,569)	-0.2%
TOTAL FY15 PROPOSED BUDGET	\$53,180,390	\$55,027,825	\$57,443,652	\$57,417,044	\$57,345,083	(\$98,569)	-0.2%
SPECIAL GRANTS APPROPRIATION	\$3,789,790	\$3,018,000	\$3,218,000	\$2,759,000	\$2,759,000	(\$459,000)	-14.3%
FOOD SERVICE	\$1,740,000	\$1,770,000	\$1,770,000	\$1,800,000	\$1,800,000	\$30,000	1.7%
GRAND TOTAL	\$58,710,180	\$59,815,825	\$62,431,652	\$61,976,044	\$61,904,083	(\$527,569)	-0.8%
BONDED CAPITAL IMPROVEMENT PROGRAM	\$368,155	\$736,000	\$14,129,038	\$2,096,400	\$1,442,400	(\$12,686,638)	-89.8%
CASH CAPITAL IMPROVEMENT PROGRAM (included in budget)	\$150,700	\$188,000	\$145,000	\$109,500	\$74,000	(\$71,000)	-49.0%

**Rochester School Department
FY 2015 Revenue**

	FY 12 Actuals	FY 13 Actuals	FY14 Budget	FY 15 Approved	% Difference
Local Revenue					
Tuition Regular	\$ 2,312,403.12	\$ 2,163,591.82	\$ 1,805,926.00	\$ 2,300,000.00	21%
Tuition Summer School	\$ 10,935.00	\$ 8,620.00	\$ 7,430.00	\$ 8,000.00	7%
Tuition Vocational	\$ 21,792.41	\$ 32,008.85	\$ 20,000.00	\$ 20,000.00	0%
Tuition Special Ed	\$ 360,966.49	\$ 132,919.52	\$ 80,000.00	\$ -	
Reimbursement for Services SPED	\$ 58,873.71	\$ 52,014.59	\$ 80,000.00	\$ -	
Athletic Admissions	\$ 11,679.00	\$ 11,385.00	\$ 12,000.00	\$ 12,000.00	0%
Other Vocational Preschool	\$ 21,178.00	\$ 25,594.00	\$ 22,000.00	\$ 23,000.00	4%
Rental Income	\$ 13,955.42	\$ 858.75	\$ 1,000.00	\$ -	
E-Rate	\$ 28,497.52	\$ -	\$ 57,984.00	\$ -	
Other Local Revenue	\$ 11,545.32	\$ 12,786.09	\$ 750,896.00	\$ 5,000.00	-14918%
Total Local	\$ 2,851,825.99	\$ 2,439,778.62	\$ 2,837,236.00	\$ 2,368,000.00	-20%
State Revenue					
Adequacy Education Grant	\$ 22,458,109.00	\$ 22,458,109.00	\$ 22,788,599.00	\$ 22,514,454.00	-1%
School Building Aid	\$ 898,637.89	\$ 840,077.30	\$ 838,300.00	\$ 838,300.00	0%
Catastrophic Aid	\$ 352,946.14	\$ 294,925.44	\$ 332,046.00	\$ 380,000.00	13%
Vocational Tuition Aide	\$ 53,547.46	\$ 31,149.03	\$ 31,000.00	\$ 31,000.00	0%
Vocational Transportation Aide	\$ 32,405.94	\$ 10,925.94	\$ 10,500.00	\$ 29,000.00	64%
Driver Ed Aid	\$ -	\$ -	\$ -	\$ -	
Total State	\$ 23,795,646.43	\$ 23,635,186.71	\$ 24,000,445.00	\$ 23,792,754.00	-1%
Federal Revenue					
AF ROTC Reimbursement	\$ 70,167.34	\$ 71,559.54	\$ 70,000.00	\$ 71,000.00	1%
Medicaid	\$ 499,969.55	\$ 609,280.46	\$ 700,000.00	\$ 650,000.00	-8%
Medicaid Part D	\$ 149,395.23	\$ 21,665.60	\$ -	\$ -	
Indirect Cost	\$ 72,651.45	\$ 73,258.15	\$ 75,000.00	\$ 70,000.00	-7%
Total Federal	\$ 792,183.57	\$ 775,763.75	\$ 845,000.00	\$ 791,000.00	-7%
Tax					
State Property	\$ 5,070,310.00	\$ 4,930,448.00	\$ 4,839,669.00	\$ 4,967,033.00	3%
Local Property	\$ 22,218,116.00	\$ 23,575,303.00	\$ 24,651,302.00	\$ 25,426,296.00	3%
Total Tax	\$ 27,288,426.00	\$ 28,505,751.00	\$ 29,490,971.00	\$ 30,393,329.00	3%
Total Revenue	\$ 54,728,081.99	\$ 55,356,480.08	\$ 57,173,652.00	\$ 57,345,083.00	0%
Supplemental Appropriation					
Total Revenue	\$ 54,728,081.99	\$ 55,356,480.08	\$ 57,173,652.00	\$ 57,345,083.00	0%
Total Expenditures	\$ 53,180,425.17	\$ 55,028,097.93	\$ 57,173,652.00	\$ 57,345,083.00	0%
Surplus	\$ 1,547,656.82	\$ 328,382.15			

**ROCHESTER SCHOOL DEPARTMENT
FY15 BUDGET
SCHOOL BOARD REVIEW**

			2012	2013	2014	2015	CHANGE	
			EXPENDED	EXPENDED	REVISED BUDGET	ADOPTED BUDGET	\$	%
1100 REGULAR INSTRUCTION								
P	511400	SALARIES - TEACHERS	12,843,852	13,408,609	13,943,009	14,427,188	484,179	3.5%
P	511600	SALARIES - AIDE	567,015	601,067	714,428	661,613	(52,815)	-7.4%
P	511700	SALARIES - CLERICAL	12,263	15,856	14,574	15,167	593	4.1%
P	512000	SALARIES - SUBS	446,741	498,263	465,500	440,000	(25,500)	-5.5%
P	521100	HEALTH INSURANCE	2,983,514	3,082,948	2,917,194	2,893,253	(23,941)	-0.8%
P	521200	DENTAL INSURANCE	50,809	42,872	30,372	43,328	12,956	42.7%
P	521300	LIFE INSURANCE	6,964	2,539	2,715	2,710	(5)	-0.2%
P	522000	SOCIAL SECURITY	997,702	1,041,032	1,077,523	1,109,400	31,877	3.0%
P	523100	RETIREMENT OTHER	14,738	16,270	20,550	22,546	1,996	9.7%
P	523200	RETIREMENT TEACHER	1,469,064	1,491,823	1,937,580	2,005,964	68,384	3.5%
P	526000	WORKER'S COMPENSATION	85,183	49,392	66,046	61,631	(4,415)	-6.7%
I	532000	PURCHASED EDUCATIONAL SERVICES	15,127	8,625	10,879	12,000	1,121	10.3%
I	532900	OTHER PROFESSIONAL SERVICES	37,107	38,607	40,200	39,000	(1,200)	-3.0%
I	533900	PLACEMENT OF STUDENTS	33,285	34,397	40,000	40,000	-	0.0%
I	543000	REPAIR AND MAINTENANCE	60,611	60,399	55,398	54,598	(800)	-1.4%
I	544200	RENTAL EQUIPMENT	64,437	64,437	77,355	77,355	-	0.0%
I	558000	TRAVEL	10,631	11,580	9,500	11,900	2,400	25.3%
I	561000	GENERAL SUPPLIES	345,943	308,723	306,547	299,693	(6,854)	-2.2%
I	564000	BOOKS AND PERIODICALS	106,120	68,583	58,675	103,852	45,177	77.0%
I	573100	NEW EQUIPMENT	11,640	17,279	24,924	13,820	(11,104)	-44.6%
I	573300	NEW FURNITURE	4,406	592	-	1,000	1,000	0.0%
I	573500	REPLACEMENT EQUIPMENT	15,515	4,877	7,125	15,035	7,910	111.0%
I	573700	REPLACEMENT FURNITURE	11,985	4,731	4,549	10,000	5,451	119.8%
I	581000	DUES AND FEES	24,078	29,950	40,950	58,450	17,500	42.7%
TOTAL REGULAR INSTRUCTION			20,218,729	20,903,451	21,865,593	22,419,503	553,910	2.5%

1210 SPECIAL EDUCATION								
P	511200	SALARIES - ADMIN	224,343	326,378	263,811	199,839	(63,972)	-24.2%
P	511300	SALARIES - MANAGERIAL	37,911	39,367	40,189	40,936	747	1.9%
P	511400	SALARIES - TEACHERS	4,816,042	4,821,904	4,772,060	4,697,109	(74,951)	-1.6%
P	511600	SALARIES - AIDE	2,052,093	2,068,873	2,172,552	2,329,848	157,296	7.2%
P	511601	SALARIES - AIDE EXEMPT	42,786	84,620	125,016	131,606	6,590	5.3%
P	511700	SALARIES - CLERICAL	111,293	108,050	75,100	83,655	8,555	11.4%
P	511701	SALARIES - CLERICAL	65,627	43,788	53,072	23,039	(30,033)	-56.6%
P	512000	SALARIES - SUBS	222,896	213,304	263,000	269,000	6,000	2.3%
P	521100	HEALTH INSURANCE	1,503,764	1,593,790	1,642,002	1,621,117	(20,885)	-1.3%
P	521200	DENTAL INSURANCE	26,749	22,756	22,447	20,622	(1,825)	-8.1%
P	521300	LIFE INSURANCE	3,792	1,555	1,558	1,609	51	3.3%
P	522000	SOCIAL SECURITY	541,199	550,026	553,627	552,436	(1,191)	-0.2%
P	523100	RETIREMENT OTHER	49,877	50,571	59,757	65,630	5,873	9.8%
P	523200	RETIREMENT TEACHER	581,713	567,969	706,046	692,183	(13,863)	-2.0%
P	526000	WORKER'S COMPENSATION	42,386	24,375	33,551	32,499	(1,052)	-3.1%
I	532100	PURCHASED ED SERVICES OTHER	1,062,151	1,800,976	1,568,992	1,375,526	(193,466)	-12.3%
I	533000	LEGAL	12,213	11,855	41,000	20,000	(21,000)	-51.2%
I	543000	REPAIR AND MAINTENANCE	173	16	608	608	-	0.0%
I	544200	RENTAL EQUIPMENT	13,832	19,402	22,170	22,000	(170)	-0.8%
I	555000	POSTAGE FEES	148	2,127	2,127	2,127	-	0.0%
I	556100	TUITION TO OTHER LEAS	112,174	209,478	681,322	482,212	(199,110)	-29.2%
I	556400	TUITION TO PRIVATE & OTHER	783,763	1,076,635	1,644,539	1,589,796	(54,743)	-3.3%
I	556500	TUITION TO PRIVATE & OTHER OUT OF ST	111,031	26,156	5,542	30,000	24,458	441.3%
I	558000	TRAVEL	3,822	5,173	4,787	4,300	(487)	-10.2%
I	558100	TRAVEL	16,826	20,159	13,840	20,200	6,360	46.0%
I	561000	GENERAL SUPPLIES	35,080	33,415	31,396	35,058	3,662	11.7%
I	561100	GENERAL SUPPLIES OTHER	9,065	9,183	12,414	40,787	28,373	228.6%
I	573100	NEW EQUIPMENT	4,533	25,460	2,735	31,735	29,000	1060.3%
I	573500	REPLACEMENT EQUIPMENT	175	500	300	500	200	66.7%
I	573700	REPLACEMENT FURNITURE	386	-	-	-	-	0.0%
I	581000	DUES AND FEES	3,606	3,625	2,250	2,700	450	20.0%

**ROCHESTER SCHOOL DEPARTMENT
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SCHOOL BOARD REVIEW**

	2012 EXPENDED	2013 EXPENDED	2014 REVISED BUDGET	2015 ADOPTED BUDGET	CHANGE \$	%
TOTAL SPECIAL EDUCATION	12,491,451	13,761,488	14,817,810	14,418,677	(399,133)	-2.7%

1300 VOCATIONAL

P 511200 SALARIES - ADMIN	76,166	76,907	78,181	78,406	225	0.3%
P 511400 SALARIES - TEACHERS	1,089,531	1,198,871	1,130,587	1,050,809	(79,778)	-7.1%
P 511600 SALARIES - AIDE	77,351	64,143	62,260	66,511	4,251	6.8%
P 511700 SALARIES - CLERICAL	33,583	33,655	32,833	33,761	928	2.8%
P 512000 SALARIES - SUBS	29,162	45,067	47,000	47,000	-	0.0%
P 521100 HEALTH INSURANCE	414,094	427,940	441,000	404,569	(36,431)	-8.3%
P 521200 DENTAL INSURANCE	5,771	4,670	4,632	3,860	(772)	-16.7%
P 521300 LIFE INSURANCE	808	323	340	320	(20)	-5.9%
P 522000 SOCIAL SECURITY	89,721	97,895	93,630	86,148	(7,482)	-8.0%
P 523100 RETIREMENT OTHER	6,555	6,549	8,293	8,806	513	6.2%
P 523200 RETIREMENT TEACHER	134,610	143,847	171,219	159,718	(11,501)	-6.7%
P 526000 WORKER'S COMPENSATION	8,040	5,235	6,361	5,835	(526)	-8.3%
I 543000 REPAIR AND MAINTENANCE	11,551	11,421	10,658	11,000	342	3.2%
I 544200 RENTAL EQUIPMENT	15,224	15,224	18,276	18,276	-	0.0%
I 553400 POSTAGE	-	500	500	500	-	0.0%
I 556100 TUITION TO OTHERS	30,128	31,018	45,000	45,000	-	0.0%
I 558000 TRAVEL	2,996	2,841	3,500	3,500	-	0.0%
I 561000 GENERAL SUPPLIES	43,826	26,241	33,563	33,925	362	1.1%
I 564000 BOOKS AND PERIODICALS	10,957	3,351	8,178	11,178	3,000	36.7%
I 573100 NEW EQUIPMENT	5,685	-	1,853	3,353	1,500	80.9%
I 573500 REPLACEMENT EQUIPMENT	8,033	3,510	2,588	9,988	7,400	285.9%
TOTAL VOCATIONAL EDUCATION	2,093,792	2,199,209	2,200,452	2,082,463	(117,989)	-5.4%

1410 CO-CURRICULAR ACTIVITIES EDUCATION

P 511400 SALARIES - TEACHERS	51,895	60,061	65,856	65,856	-	0.0%
P 522000 SOCIAL SECURITY	4,862	5,446	5,329	5,038	(291)	-5.5%
P 523100 RETIREMENT OTHER	282	199	69	104	35	50.7%
P 523200 RETIREMENT TEACHER	6,640	7,209	9,326	7,500	(1,826)	-19.6%
P 526000 WORKER'S COMPENSATION	405	264	321	321	-	0.0%
TOTAL CO-CURRICULAR	64,085	73,179	80,901	78,819	(2,082)	-2.6%

1420 ATHLETICS

P 511200 SALARIES - ADMIN	74,166	74,907	76,181	76,406	225	0.3%
P 511400 SALARIES - TEACHERS	131,657	136,310	132,289	141,085	8,796	6.6%
P 511700 SALARIES - CLERICAL	22,238	22,447	21,608	24,446	2,838	13.1%
P 521100 HEALTH INSURANCE	19,083	19,157	19,970	20,781	811	4.1%
P 521200 DENTAL INSURANCE	217	191	193	193	-	0.0%
P 521300 LIFE INSURANCE	144	90	90	100	10	11.1%
P 522000 SOCIAL SECURITY	17,097	17,558	17,579	17,861	282	1.6%
P 523100 RETIREMENT OTHER	191	409	-	-	-	0.0%
P 523200 RETIREMENT TEACHER	16,435	16,854	21,534	20,195	(1,339)	-6.2%
P 526000 WORKER'S COMPENSATION	1,390	906	1,100	1,100	-	0.0%
S 531000 ADMINISTRATIVE SERVICES	36,601	39,425	39,233	43,173	3,940	10.0%
S 533000 OTHER PROFESSIONAL SERVICES	23,000	19,500	-	-	-	0.0%
S 543000 REPAIR AND MAINTENANCE	6,112	6,629	8,997	6,118	(2,879)	-32.0%
S 544200 RENTAL EQUIPMENT	958	958	1,150	1,150	-	0.0%
S 558000 TRAVEL	7,232	7,415	5,086	3,000	(2,086)	-41.0%
S 561000 GENERAL SUPPLIES	20,282	21,291	16,808	16,305	(503)	-3.0%
S 573500 REPLACEMENT EQUIPMENT	48,036	32,305	43,995	35,476	(8,519)	-19.4%
S 581000 DUES AND FEES	48,002	50,350	52,696	49,349	(3,347)	-6.4%
TOTAL ATHLETICS	472,840	466,702	458,509	456,738	(1,771)	-0.4%

1430 SUMMER SCHOOL REGULAR EDUCATION

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P 511400 SALARIES - TEACHERS	26,829	28,816	32,000	29,000	(3,000)	-9.4%
P 511600 SALARIES - AIDE	-	-	-	3,000	3,000	0.0%
P 522000 SOCIAL SECURITY	2,052	2,204	2,448	2,449	1	0.0%
P 523100 RETIREMENT OTHER	-	-	-	-	-	0.0%
P 523200 RETIREMENT TEACHER	3,369	2,685	4,532	4,107	(425)	-9.4%
P 526000 WORKER'S COMPENSATION	254	180	219	219	-	0.0%
I 561000 GENERAL SUPPLIES	-	-	100	-	(100)	-100.0%
TOTAL SUMMER SCHOOL REG. EDUCATION	32,504	33,886	39,299	38,775	(524)	-1.3%

1600 ADULT EDUCATION

P 511400 SALARIES - TEACHERS	8,872	5,649	11,964	9,000	(2,964)	-24.8%
P 522000 SOCIAL SECURITY	677	432	915	689	(226)	-24.7%
P 523200 RETIREMENT TEACHER	482	248	1,694	400	(1,294)	-76.4%
P 526000 WORKER'S COMPENSATION	70	0	55	55	-	0.0%
I 561000 GENERAL SUPPLIES	-	143	177	117	(60)	-33.9%
TOTAL ADULT EDUCATION	10,101	6,473	14,805	10,261	(4,544)	-30.7%

2110 ATTENDANCE OFFICER

P 511601 SALARIES - AIDE	27,603	32,277	28,738	28,719	(19)	-0.1%
P 521200 DENTAL INSURANCE	227	201	193	-	(193)	-100.0%
P 521300 LIFE INSURANCE	27	9	10	10	-	0.0%
P 522000 SOCIAL SECURITY	2,032	2,393	2,128	2,198	70	3.3%
P 523100 RETIREMENT OTHER	2,438	2,840	3,096	3,093	(3)	-0.1%
P 526000 WORKER'S COMPENSATION	161	105	127	127	-	0.0%
S 558000 TRAVEL	1,000	1,125	1,000	1,000	-	0.0%
TOTAL ATTENDANCE OFFICER	33,488	38,951	35,292	35,147	(145)	-0.4%

2120 GUIDANCE SERVICES

P 511400 SALARIES - TEACHERS	949,752	1,146,546	1,166,170	1,124,757	(41,413)	-3.6%
P 511700 SALARIES - CLERICAL	66,740	67,081	62,198	65,746	3,548	5.7%
P 521100 HEALTH INSURANCE	222,942	285,861	298,550	270,498	(28,052)	-9.4%
P 521200 DENTAL INSURANCE	3,723	3,792	3,842	3,649	(193)	-5.0%
P 521300 LIFE INSURANCE	466	198	219	209	(10)	-4.6%
P 522000 SOCIAL SECURITY	72,954	86,852	87,768	84,332	(3,436)	-3.9%
P 523100 RETIREMENT OTHER	5,997	5,914	6,698	7,082	384	5.7%
P 523200 RETIREMENT TEACHER	110,248	129,330	165,102	159,321	(5,781)	-3.5%
P 526000 WORKER'S COMPENSATION	5,992	3,903	4,741	4,478	(263)	-5.5%
I 544200 RENTAL EQUIPMENT	958	958	1,150	1,150	-	0.0%
I 553400 POSTAGE	-	883	883	883	-	0.0%
I 558000 TRAVEL	1,074	1,941	1,000	1,100	100	10.0%
I 561000 GENERAL SUPPLIES	3,630	2,900	8,452	7,160	(1,292)	-15.3%
I 573100 NEW EQUIPMENT	3,420	-	-	-	-	0.0%
I 573500 REPLACEMENT EQUIPMENT	336	-	-	-	-	0.0%
I 581000 DUES AND FEES	320	355	350	350	-	0.0%
TOTAL GUIDANCE SERVICES	1,448,552	1,736,513	1,807,123	1,730,715	(76,408)	-4.2%

2130 HEALTH SERVICES

P 511400 SALARIES - TEACHERS	423,939	521,261	542,154	574,388	32,234	5.9%
P 511700 SALARIES - CLERICAL	38,792	38,403	38,991	21,785	(17,206)	-44.1%
P 512000 SALARIES - SUBS	21,846	19,497	20,000	20,000	-	0.0%
P 521100 HEALTH INSURANCE	84,189	80,168	87,384	99,723	12,339	14.1%
P 521200 DENTAL INSURANCE	1,684	1,129	1,158	1,158	-	0.0%
P 521300 LIFE INSURANCE	228	90	100	110	10	10.0%
P 522000 SOCIAL SECURITY	35,571	42,387	44,356	45,685	1,329	3.0%
P 523100 RETIREMENT OTHER	-	-	-	65	65	0.0%

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P 523200 RETIREMENT TEACHER	48,392	56,528	73,528	81,336	7,808	10.6%
P 526000 WORKER'S COMPENSATION	2,511	1,863	2,263	2,263	-	0.0%
I 553400 POSTAGE	75	319	319	319	-	0.0%
I 558000 TRAVEL	1,157	1,144	1,205	1,200	(5)	-0.4%
I 561000 GENERAL SUPPLIES	3,851	3,578	3,855	3,016	(839)	-21.8%
I 564000 BOOKS AND PERIODICALS	829	972		878	878	0.0%
I 573100 NEW EQUIPMENT	1,832	380	7,646	-	(7,646)	-100.0%
I 573500 REPLACEMENT EQUIPMENT	2,343	233	74	2,000	1,926	2602.7%
TOTAL HEALTH SERVICES	667,239	767,952	823,033	853,926	30,893	3.8%

2210 CURRICULUM

P 511200 SALARIES - ADMIN	96,721	110,677	89,755	112,384	22,629	25.2%
P 511400 SALARIES - TEACHERS	68,519	80,030	78,250	78,250	-	0.0%
P 511600 SALARIES - AIDE	30,361	39,241	49,750	49,750	-	0.0%
P 521100 HEALTH INSURANCE	6,058	8,011	7,244	7,534	290	4.0%
P 521200 DENTAL INSURANCE	196	110	97	97	-	0.0%
P 521300 LIFE INSURANCE	33	14	15	15	-	0.0%
P 522000 SOCIAL SECURITY	14,874	17,446	16,792	18,210	1,418	8.4%
P 523100 RETIREMENT OTHER	5,132	9,939	9,667	12,105	2,438	25.2%
P 523200 RETIREMENT TEACHER	11,903	8,680	11,328	11,080	(248)	-2.2%
P 524000 TUITION REIMBURSEMENT-TEACHERS	262,591	197,234	236,000	236,000	-	0.0%
P 524100 TUITION REIMBURSEMENT-ADMIN	72,437	59,158	60,000	60,000	-	0.0%
P 524200 TUITION REIMBURSEMENT-PARA	33,522	28,049	34,000	34,000	-	0.0%
P 526000 WORKER'S COMPENSATION	1,949	1,269	1,542	1,542	-	0.0%
I 532000 PURCHASED EDUCATIONAL SERVICES	46,325	59,832	180,000	100,000	(80,000)	-44.4%
I 558000 TRAVEL	612	1,557	600	600	-	0.0%
I 558100 TRAVEL ADMIN	33,361	15,571	30,000	30,000	-	0.0%
I 558400 TRAVEL PROFESSIONALS	212	6,718	5,000	5,000	-	0.0%
I 558500 WORKSHOP TRAVEL	6,909	5,783	10,000	10,000	-	0.0%
I 561000 GENERAL SUPPLIES	358	245	500	391	(109)	-21.8%
I 561000 FOOD FOR WORKSHOPS	6,979	10,540	8,000	8,000	-	0.0%
I 564000 BOOKS AND PERIODICALS	96,620	74,647	91,500	41,800	(49,700)	-54.3%
I 564100 BOOKS AND OTHER PRINTED MEDIA	8,287	6,871	2,900	15,000	12,100	417.2%
I 573100 NEW EQUIPMENT	9,680			-	-	0.0%
TOTAL CURRICULUM	813,639	741,622	922,940	831,758	(91,182)	-9.9%

2222 LIBRARY SERVICES

P 511400 SALARIES - TEACHERS	176,735	179,429	180,526	186,115	5,589	3.1%
P 511600 SALARIES - AIDE	141,760	139,954	124,999	147,080	22,081	17.7%
P 521100 HEALTH INSURANCE	42,977	34,837	36,343	37,845	1,502	4.1%
P 521200 DENTAL INSURANCE	542	477	483	483	-	0.0%
P 521300 LIFE INSURANCE	103	36	40	40	-	0.0%
P 522000 SOCIAL SECURITY	22,679	23,621	22,608	24,597	1,989	8.8%
P 523100 RETIREMENT OTHER	1,862	2,078	2,553	2,633	80	3.1%
P 523200 RETIREMENT TEACHER	20,325	20,224	25,563	26,356	793	3.1%
P 526000 WORKER'S COMPENSATION	1,801	1,174	1,427	1,427	-	0.0%
I 561000 GENERAL SUPPLIES	4,994	6,985	3,757	5,292	1,535	40.9%
I 564000 BOOKS AND PERIODICALS	61,147	28,632	31,645	37,400	5,755	18.2%
I 573100 NEW EQUIPMENT	675		1,700	-	(1,700)	-100.0%
I 573500 REPLACEMENT EQUIPMENT	3,958	97	1,488	4,500	3,013	202.5%
TOTAL LIBRARY SERVICES	479,558	437,544	433,131	473,768	40,637	9.4%

2225 TECHNOLOGY SERVICES

P 511400 SALARIES - TEACHERS	62,266	65,278	62,845	63,016	171	0.3%
P 511700 SALARIES - CLERICAL		18,194		22,892	22,892	0.0%
P 511900 SALARIES - TECHNICAL	225,946	285,584	283,268	291,711	8,443	3.0%
P 521100 HEALTH INSURANCE	57,180	75,119	75,189	98,938	23,749	31.6%

**ROCHESTER SCHOOL DEPARTMENT
FY15 BUDGET
SCHOOL BOARD REVIEW**

	2012 EXPENDED	2013 EXPENDED	2014 REVISED BUDGET	2015 ADOPTED BUDGET	CHANGE \$	CHANGE %
P 521200 DENTAL INSURANCE	992	1,217	1,158	1,351	193	16.7%
P 521300 LIFE INSURANCE	130	62	70	70	-	0.0%
P 522000 SOCIAL SECURITY	21,065	26,541	24,840	26,445	1,605	6.5%
P 523100 RETIREMENT OTHER	19,190	22,113	28,114	28,518	404	1.4%
P 523200 RETIREMENT TEACHER	7,273	7,498	8,899	8,924	25	0.3%
P 526000 WORKER'S COMPENSATION	1,701	1,108	1,346	1,346	-	0.0%
I 534000 TECHNICAL SERVICES	38,343	56,160	32,397	37,000	4,603	14.2%
I 543000 REPAIR AND MAINTENANCE	103,368	89,650	106,899	119,500	12,601	11.8%
I 553200 DATA COMMUNICATION	37,221	47,963	58,934	59,000	66	0.1%
I 558000 TRAVEL	6,650	4,311	5,500	5,500	-	0.0%
I 561000 GENERAL SUPPLIES	1,298	225	1,195	939	(256)	-21.4%
I 573100 NEW EQUIPMENT	301,037	2,292	7,395	2,500	(4,895)	-66.2%
I 573300 NEW FURNITURE	-	-	417	500	83	19.8%
I 573500 REPLACEMENT EQUIPMENT	373,968	75,755	105,997	-	(105,997)	-100.0%
I 581000 DUES AND FEES	462	852	912	1,000	88	9.6%
TOTAL TECHNOLOGY SERVICES	1,258,091	779,923	805,376	769,150	(36,226)	-4.5%

2310 SCHOOL BOARD SERVICES

P 511900 SALARIES	31,186	59,072	32,000	65,000	33,000	103.1%
P 522000 SOCIAL SECURITY	2,403	4,519	2,448	4,973	2,525	103.1%
P 526000 WORKER'S COMPENSATION	129	85	103	103	-	0.0%
F 531200 MANAGEMENT SERVICES	5,400	5,489	5,500	7,500	2,000	36.4%
F 531900 ADMINISTRATIVE SERVICES OTHER	85	-	200	200	-	0.0%
F 533100 LEGAL	330	310	2,500	5,000	2,500	100.0%
F 533200 NEGOTIATIONS	10,833	40,249	11,000	7,500	(3,500)	-31.8%
F 552000 INSURANCE	98,929	84,713	89,075	92,638	3,563	4.0%
TOTAL SCHOOL BOARD SERVICES	149,294	194,436	142,826	182,914	40,088	28.1%

2320 SUPERINTENDENT'S OFFICE

P 511100 SALARIES - EXECUTIVE	218,832	222,788	227,725	231,573	3,848	1.7%
P 511300 SALARIES - MANAGERIAL	173,943	179,528	182,286	191,468	9,182	5.0%
P 511700 SALARIES - CLERICAL	54,191	54,147	55,590	56,384	794	1.4%
P 512000 SALARIES - SUBS	1,007	1,092	3,000	3,000	-	0.0%
P 521100 HEALTH INSURANCE	96,293	96,406	100,128	93,495	(6,633)	-6.6%
P 521200 DENTAL INSURANCE	1,693	1,003	1,062	1,158	96	9.0%
P 521300 LIFE INSURANCE	417	226	230	240	10	4.3%
P 521400 DISABILITY INSURANCE	216	432	432	432	-	0.0%
P 522000 SOCIAL SECURITY	37,032	30,610	33,791	34,319	528	1.6%
P 523100 RETIREMENT OTHER	40,105	34,260	50,149	48,406	(1,743)	-3.5%
P 526000 WORKER'S COMPENSATION	2,471	1,609	1,955	1,955	-	0.0%
F 533000 OTHER PROFESSIONAL SERVICES	82,025	118,633	15,000	15,000	-	0.0%
F 533100 LEGAL	20,964	23,882	24,900	22,400	(2,500)	-10.0%
F 543000 REPAIR AND MAINTENANCE	4,935	3,821	4,572	3,000	(1,572)	-34.4%
F 544200 RENTAL OF EQUIPMENT	2,874	2,874	3,450	3,450	-	0.0%
F 553400 POSTAGE	13,110	7,296	18,000	18,000	-	0.0%
F 554000 ADVERTISING	3,951	3,081	6,000	4,000	(2,000)	-33.3%
F 555000 PRINTING AND BINDING	62	-	1,800	800	(1,000)	-55.6%
F 558000 TRAVEL	4,274	4,735	6,000	5,000	(1,000)	-16.7%
F 561000 GENERAL SUPPLIES	10,049	6,917	97,149	8,323	(88,826)	-91.4%
F 564000 BOOKS AND PERIODICALS	512	775	44,393	1,000	(43,393)	-97.7%
F 573100 NEW EQUIPMENT	3,286	2,636	66,700	-	(66,700)	-100.0%
F 580200 PRIOR YEAR AUDIT ADJUSTMENT	58,170	15,486	-	-	-	0.0%
F 581000 DUES AND FEES	23,344	17,245	31,000	25,000	(6,000)	-19.4%
TOTAL SUPERINTENDENT'S OFFICE	853,756	829,481	975,312	768,403	(206,909)	-21.2%

2410 PRINCIPAL'S OFFICE

P 511200 SALARIES - ADMIN	1,561,064	1,607,657	1,479,165	1,485,534	6,369	0.4%
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**ROCHESTER SCHOOL DEPARTMENT
FY15 BUDGET
SCHOOL BOARD REVIEW**

	2012 EXPENDED	2013 EXPENDED	2014 REVISED BUDGET	2015 ADOPTED BUDGET	CHANGE \$	%
P 511600 SALARIES - AIDE		10,135		18,252	18,252	0.0%
P 511700 SALARIES - CLERICAL	499,055	515,073	517,543	490,115	(27,428)	-5.3%
P 521100 HEALTH INSURANCE	476,009	487,078	512,863	551,827	38,964	7.6%
P 521200 DENTAL INSURANCE	6,986	6,013	6,080	5,597	(483)	-7.9%
P 521300 LIFE INSURANCE	3,239	1,900	1,910	1,865	(45)	-2.4%
P 522000 SOCIAL SECURITY	145,683	152,037	145,295	139,397	(5,898)	-4.1%
P 523100 RETIREMENT OTHER	30,840	35,747	43,181	41,991	(1,190)	-2.8%
P 523200 RETIREMENT TEACHER	179,560	181,308	204,890	209,321	4,431	2.2%
P 526000 WORKER'S COMPENSATION	9,900	6,445	7,832	7,832	-	0.0%
I 553400 POSTAGE	-	8,616	14,540	14,540	-	0.0%
I 555000 PRINTING AND BINDING	890	409	658	1,000	342	52.0%
I 558000 TRAVEL	1,377	2,351	1,100	1,100	-	0.0%
I 561000 GENERAL SUPPLIES	36,276	16,841	29,221	41,572	12,351	42.3%
I 564000 BOOKS AND PERIODICALS	2,186	1,192	335	3,466	3,131	934.6%
I 573100 NEW EQUIPMENT	1,982	1,210	-	-	-	0.0%
I 573500 REPLACEMENT EQUIPMENT	2,538	200	514	-	(514)	-100.0%
I 573700 REPLACEMENT FURNITURE	4,195	-	500	-	(500)	-100.0%
I 581000 DUES AND FEES	13,779	12,902	13,900	13,795	(105)	-0.8%
TOTAL PRINCIPAL'S OFFICE	2,975,558	3,047,115	2,979,527	3,027,204	47,677	1.6%

2490 GRADUATION

I 558900 GRADUATION	15,205	13,962	15,500	15,500	-	0.0%
TOTAL GRADUATION	15,205	13,962	15,500	15,500	-	0.0%

2510 FISCAL SERVICES

P 511200 SALARIES - ADMIN	100,469	102,378	104,600	106,619	2,019	1.9%
P 511300 SALARIES - MANAGERIAL	48,327	49,231	50,283	51,239	956	1.9%
P 511700 SALARIES - CLERICAL	146,955	147,513	146,238	145,570	(668)	-0.5%
P 512000 SALARIES - SUBS	1,788	1,703	2,500	2,500	-	0.0%
P 521100 HEALTH INSURANCE	72,031	67,169	68,165	78,407	10,242	15.0%
P 521200 DENTAL INSURANCE	1,301	1,143	1,158	1,158	-	0.0%
P 521300 LIFE INSURANCE	154	55	60	60	-	0.0%
P 522000 SOCIAL SECURITY	20,930	21,387	21,877	21,672	(205)	-0.9%
P 523100 RETIREMENT OTHER	26,711	26,356	32,434	32,600	166	0.5%
P 526000 WORKER'S COMPENSATION	1,570	1,022	1,242	1,242	-	0.0%
F 543000 REPAIR AND MAINTENANCE	24,115	26,036	27,221	28,800	1,579	5.8%
F 544200 RENTAL EQUIPMENT	958	958	1,150	1,150	-	0.0%
F 558000 TRAVEL	2,715	2,590	3,000	3,000	-	0.0%
F 561000 GENERAL SUPPLIES	5,997	2,806	4,523	5,421	898	19.9%
F 581000 DUES AND FEES	514	599	500	1,000	500	100.0%
F 589000 MISCELLANEOUS REIMBURSEMENTS			68,351	-	(68,351)	-100.0%
TOTAL FISCAL SERVICES	454,535	450,946	533,302	480,438	(52,864)	-9.9%

2600 OPERATION OF PLANT

P 511300 SALARIES - MANAGERIAL	121,422	157,398	183,626	184,039	413	0.2%
P 511700 SALARIES - CLERICAL	33,425	33,642	31,195	32,123	928	3.0%
P 511800 SALARIES - O&M	1,323,390	1,357,312	1,290,371	1,279,687	(10,684)	-0.8%
P 512100 SALARIES - O&M SUBS	36,762	63,186	40,875	45,000	4,125	10.1%
P 521100 HEALTH INSURANCE	463,143	439,989	455,025	467,294	12,269	2.7%
P 521200 DENTAL INSURANCE	7,931	6,685	6,755	6,948	193	2.9%
P 521300 LIFE INSURANCE	1,532	531	562	544	(18)	-3.2%
P 522000 SOCIAL SECURITY	108,781	114,148	110,740	107,642	(3,098)	-2.8%
P 523100 RETIREMENT OTHER	126,928	131,139	152,315	158,306	5,991	3.9%
P 526000 WORKER'S COMPENSATION	46,572	30,324	36,842	36,842	-	0.0%
B 541100 WATER AND SEWERAGE	64,446	69,928	64,643	65,000	357	0.6%
B 543000 REPAIR AND MAINTENANCE	169,878	187,413	181,377	196,817	15,440	8.5%
B 543200 TRANSFER TO CIP	257,200	188,000	120,000	74,000	(46,000)	-38.3%

**ROCHESTER SCHOOL DEPARTMENT
FY15 BUDGET
SCHOOL BOARD REVIEW**

	2012 EXPENDED	2013 EXPENDED	2014 REVISED BUDGET	2015 ADOPTED BUDGET	CHANGE \$	%
B 544100 RENTAL OF LAND AND BUILDING	234,456	234,456	234,456	234,456	-	0.0%
B 544200 RENTAL OF EQUIPMENT	958	958	1,150	1,150	-	0.0%
B 552100 INSURANCE	84,760	83,637	91,462	94,921	3,459	3.8%
B 553100 TELEPHONE	75,036	80,543	80,000	80,000	-	0.0%
B 558000 TRAVEL	3,616	3,795	4,250	4,250	-	0.0%
B 561000 GENERAL SUPPLIES	109,679	76,612	94,278	75,929	(18,349)	-19.5%
B 561100 GENERAL SUPPLIES UNIFORMS	10,021	7,404	10,750	10,750	-	0.0%
B 562100 NATURAL GAS	241,568	206,266	387,300	284,500	(102,800)	-26.5%
B 562200 ELECTRICITY	489,209	491,161	474,100	550,100	76,000	16.0%
B 562400 HEATING FUEL	40,387	28,286	20,000	20,000	-	0.0%
B 573100 NEW EQUIPMENT	26,411	121,978	6,524	8,615	2,091	32.0%
B 573500 REPLACEMENT EQUIPMENT	9,173	188	6,245	11,950	5,705	91.4%
B 581000 DUES AND FEES	300	740	855	150	(705)	-82.5%
TOTAL OPERATION OF PLANT AND MAINT.	4,086,986	4,115,719	4,085,696	4,031,013	(54,683)	-1.3%

2620 MAINTENANCE OF BUILDINGS

B 543000 REPAIR AND MAINTENANCE	183,458	132,305	106,025	97,145	(8,880)	-8.4%
B 561000 GENERAL SUPPLIES	34,024	35,714	34,509	35,187	678	2.0%
B 573100 NEW EQUIPMENT	138,189	-	28	585	557	1984.1%
B 573500 REPLACEMENT EQUIPMENT	1,804	49	2,200	1,450	(750)	-34.1%
TOTAL OPERATION OF BUILDINGS	357,476	168,067	142,761	134,367	(8,394)	-5.9%

2630 CARE AND UPKEEP OF GROUNDS

B 543000 REPAIR AND MAINTENANCE	5,515	3,403	3,273	10,000	6,727	205.6%
B 561000 GENERAL SUPPLIES	2,983	1,271	8,877	5,911	(2,966)	-33.4%
TOTAL CARE AND UPKEEP OF GROUNDS	8,498	4,675	12,150	15,911	3,761	31.0%

2640 CARE AND UPKEEP OF EQUIPMENT

B 543000 REPAIR AND MAINTENANCE	10,181	10,045	5,020	10,640	5,620	112.0%
B 561000 GENERAL SUPPLIES	7,445	4,231	5,947	5,911	(36)	-0.6%
TOTAL CARE AND UPKEEP OF EQUIPMENT	17,626	14,276	10,966	16,551	5,585	50.9%

2650 CARE AND UPKEEP OF VEHICLES

B 543000 REPAIR AND MAINTENANCE	3,416	4,576	5,796	5,320	(476)	-8.2%
B 552100 INSURANCE	4,536	3,859	4,058	4,220	162	4.0%
B 561000 GENERAL SUPPLIES	5,621	5,086	4,706	4,433	(273)	-5.8%
B 562600 VEHICLE FUEL	16,180	18,124	16,994	17,000	6	0.0%
B 573500 REPLACEMENT EQUIPMENT	5,812	-	-	-	-	0.0%
TOTAL CARE AND UPKEEP OF VEHICLES	35,565	31,645	31,554	30,973	(581)	-1.8%

2721 STUDENT TRANS REGULAR

S 551900 STUDENT TRANSPORTATION	965,440	924,235	985,310	952,522	(32,788)	-3.3%
TOTAL STUDENT TRANS REGULAR	965,440	924,235	985,310	952,522	(32,788)	-3.3%

2722 STUDENT TRANS SPECIAL ED

S 551900 STUDENT TRANSPORTATION	738,337	853,091	806,778	854,845	48,067	6.0%
TOTAL STUDENT TRANSPORT. SPECIAL ED	738,337	853,091	806,778	854,845	48,067	6.0%

2723 STUDENT TRANS VOCATIONAL

**ROCHESTER SCHOOL DEPARTMENT
FY15 BUDGET
SCHOOL BOARD REVIEW**

		2012	2013	2014	2015	CHANGE	
		EXPENDED	EXPENDED	REVISED	ADOPTED	\$	%
				BUDGET	BUDGET		
S	551900 STUDENT TRANSPORTATION	39,013	26,759	41,040	27,940	(13,100)	-31.9%
TOTAL STUDENT TRANS VOCATIONAL		39,013	26,759	41,040	27,940	(13,100)	-31.9%
2724 STUDENT TRANS ATHLETICS							
S	551900 STUDENT TRANSPORTATION	88,466	85,693	90,100	81,000	(9,100)	-10.1%
TOTAL STUDENT TRANS ATHLETICS		88,466	85,693	90,100	81,000	(9,100)	-10.1%
2725 STUDENT TRANS CO-CURRICULAR							
S	551900 STUDENT TRANSPORTATION	8,039	9,264	9,000	10,500	1,500	16.7%
TOTAL STUDENT TRANS CO-CURRICULAR		8,039	9,264	9,000	10,500	1,500	16.7%
2830 STAFF SERVICES							
P	525000 UNEMPLOYMENT	38,878	32,903	40,000	40,000	-	0.0%
P	527000 MEDICARE D CLAIMS	3,026	1,000	-	-	-	0.0%
P	529000 PHYSICALS	1,311	705	2,000	2,000	-	0.0%
TOTAL STAFF SERVICES		43,215	34,608	42,000	42,000	-	0.0%
5110 DEBT SERVICE - PRINCIPAL							
F	591000 REDEMPTION OF PRINCIPAL	1,748,918	1,806,806	1,813,749	1,970,642	156,893	8.7%
TOTAL DEBT SERVICE PRINCIPAL		1,748,918	1,806,806	1,813,749	1,970,642	156,893	8.7%
5120 DEBT SERVICE - INTEREST							
F	583000 INTEREST EXPENSE	510,393	470,155	421,815	502,660	80,845	19.2%
TOTAL DEBT SERVICE INTEREST		510,393	470,155	421,815	502,660	80,845	19.2%
GRAND TOTAL		53,180,390	55,027,825	57,443,652	57,345,083	(98,569)	-0.2%

**Rochester School Department
FY 2015
Special Grants Appropriation**

TITLE	FY14 Budget	FY14 Revised	FY15 School Board Review
Title 1	\$1,400,000.00	\$1,169,218.00	\$ 1,200,000.00
IDEA	\$1,100,000.00	\$1,063,026.13	\$ 1,100,000.00
Preschool	\$47,000.00	\$62,170.99	\$ 50,000.00
Title II-A	\$250,000.00	\$222,063.00	\$ 250,000.00
Adult Education	\$17,000.00	\$29,562.00	\$ 29,000.00
Perkins	\$140,000.00	\$129,162.90	\$ 130,000.00
ESOL Grant	\$14,000.00	\$0.00	\$ -
Math & Science Title II D	\$250,000.00	\$250,000.00	\$ -
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Actual Budget FY14	\$3,218,000.00		
Total Anticipated FY14		\$2,925,203.02	
Total Proposed Budget FY15			\$2,759,000.00

**Rochester School Department
Capital Improvement Program
FY 2015**

Project Name	FY 2015 Approved
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Bonded Capital Improvement Program

Spaulding High School Sprinkler Upgrades	\$	35,000
EBI (heat) Upgrades	\$	75,000
HVAC Upgrades	\$	228,000
Bleacher Upgrades	\$	13,000
Spaulding High School Track	\$	20,000
Elevator	\$	35,000
Roof Repairs at Tech Center and Middle School	\$	966,400
Gym Curtain		
Gonic Gym Floor Replacement	\$	50,000
Alarm Panel Upgrades - District Wide	\$	20,000
Paving		

Total Bonded Capital Improvement Program	\$	1,442,400
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Cash Capital Improvement Program

Plumbing and HVAC Upgrades		
Electrical	\$	35,000
Painting Cycle Interior	\$	28,000
Floor Machines	\$	6,000
Gym Curtain	\$	5,000

Total Operating Capital Improvements	\$	74,000
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Total Capital Improvement Program	\$	1,516,400
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Below the Tax Cap	\$	35,500
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