

ROCHESTER SCHOOL DEPARTMENT



FY 2016 APPROVED BUDGET

**ROCHESTER SCHOOL DEPARTMENT
FY16 BUDGET**

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**ROCHESTER SCHOOL DISTRICT
FY 16 BUDGET**

	2013 EXPENDED	2014 EXPENDED	2015 REVISED BUDGET	2016 SCHOOL BOARD APPROVED	2016 ADOPTED BUDGET	CHANGE	
						\$	%
FY 2016 PROPOSED OPERATING BUDGET	\$55,027,825	\$57,364,068	\$57,345,083	\$58,649,913	\$58,663,463	\$1,318,380	2.3%
TOTAL FY16 PROPOSED BUDGET	\$55,027,825	\$57,364,068	\$57,345,083	\$58,649,913	\$58,663,463	\$1,318,380	2.3%
SPECIAL GRANTS APPROPRIATION	\$3,018,000	\$3,218,000	\$2,759,000	\$3,060,000	\$3,060,000	\$301,000	10.9%
FOOD SERVICE	\$1,770,000	\$1,770,000	\$1,800,000	\$1,800,000	\$1,800,000	\$0	0.0%
GRAND TOTAL	\$59,815,825	\$62,352,068	\$61,904,083	\$63,509,913	\$63,523,463	\$1,619,380	2.6%
BONDED CAPITAL IMPROVEMENT PROGRAM	\$736,000	\$14,129,038	\$1,442,400	\$901,000	\$1,442,400	(\$541,400)	-37.5%
CASH CAPITAL IMPROVEMENT PROGRAM (included in budget)	\$188,000	\$145,000	\$74,000	\$192,400	\$74,000	\$118,400	160.0%

**Rochester School Department
FY 2016 Revenue**

	FY 13 Actuals	FY 14 Actuals	FY 15 Budget	FY 16 Approved	% Difference
Local Revenue					
Tuition Regular	\$ 2,163,591.82	\$ 1,926,873.96	\$ 2,300,000.00	\$ 2,300,000.00	0.00%
Tuition Summer School	\$ 8,620.00	\$ 7,450.00	\$ 7,200.00	\$ 9,000.00	25.00%
Tuition Vocational	\$ 32,008.85	\$ 18,806.68	\$ 20,000.00	\$ 20,000.00	0.00%
Tuition Special Ed	\$ 132,919.52	\$ 140,686.18	\$ -	\$ 120,000.00	
Reimbursement for Services SPED	\$ 52,014.59	\$ 7,032.61	\$ -	\$ -	
Athletic Admissions	\$ 11,385.00	\$ 10,062.00	\$ 12,000.00	\$ 12,000.00	0.00%
Other Vocational Preschool	\$ 25,594.00	\$ 29,852.00	\$ 23,000.00	\$ 23,000.00	0.00%
Rental Income	\$ 858.75	\$ 233.75	\$ -	\$ 1,000.00	
E-Rate	\$ -	\$ 57,984.00	\$ -	\$ -	
Other Local Revenue	\$ 12,786.09	\$ 758,671.35	\$ 5,000.00	\$ 5,000.00	0.00%
Total Local	\$ 2,439,778.62	\$ 2,957,652.53	\$ 2,367,200.00	\$ 2,490,000.00	5.19%
State Revenue					
Adequacy Education Grant	\$ 22,458,109.00	\$ 22,782,520.20	\$ 22,514,454.00	\$ 22,693,337.00	0.79%
School Building Aid	\$ 840,077.30	\$ 838,299.20	\$ 838,300.00	\$ 837,500.00	-0.10%
Catastrophic Aid	\$ 294,925.44	\$ 321,049.18	\$ 245,239.00	\$ 250,000.00	1.94%
Vocational Tuition Aide	\$ 31,149.03	\$ 31,116.42	\$ 31,000.00	\$ 47,000.00	51.61%
Vocational Transportation Aide	\$ 10,925.94	\$ 29,035.46	\$ 29,000.00	\$ 9,000.00	-68.97%
Driver Ed Aid					
Total State	\$ 23,635,186.71	\$ 24,002,020.46	\$ 23,657,993.00	\$ 23,836,837.00	0.76%
Federal Revenue					
AF ROTC Reimbursement	\$ 71,559.54	\$ 72,069.49	\$ 71,000.00	\$ 72,000.00	1.41%
Medicaid	\$ 609,280.46	\$ 879,684.31	\$ 785,561.00	\$ 800,000.00	1.84%
Medicaid Part D	\$ 21,665.60	\$ 5,135.78	\$ -	\$ -	
Indirect Cost	\$ 73,258.15	\$ 66,267.59	\$ 70,000.00	\$ 68,000.00	-2.86%
Total Federal	\$ 775,763.75	\$ 1,023,167.17	\$ 926,561.00	\$ 940,000.00	1.45%
Tax					
State Property	\$ 4,930,448.00	\$ 4,839,669.00	\$ 4,967,033.00	\$ 4,935,450.00	-0.64%
Local Property	\$ 23,575,303.00	\$ 24,651,302.00	\$ 25,426,296.00	\$ 26,461,176.00	4.07%
Total Tax	\$ 28,505,751.00	\$ 29,490,971.00	\$ 30,393,329.00	\$ 31,396,626.00	3.30%
Total Revenue	\$ 55,356,480.08	\$ 57,473,801.16	\$ 57,345,083.00	\$ 58,663,463.00	2.30%
Supplemental Appropriation					
Total Revenue	\$ 55,356,480.08	\$ 57,473,801.16	\$ 57,345,083.00	\$ 58,663,463.00	2.30%
Total Expenditures	\$ 55,028,097.93	\$ 57,364,067.65	\$ 57,345,083.00	\$ 58,663,463.00	2.30%
Surplus	\$ 328,382.15	\$ 109,743.51	\$ -		

**ROCHESTER SCHOOL DEPARTMENT
FY16 BUDGET
SCHOOL BOARD APPROVED**

	2013 EXPENDED	2014 EXPENDED	2015 REVISED BUDGET	2016 SCHOOL BOARD APPROVED	2016 ADOPTED BUDGET	CHANGE \$	CHANGE %
1100 REGULAR INSTRUCTION							
511400 SALARIES - TEACHERS	13,408,609	14,102,714	14,394,100	14,602,258	14,602,258	208,158	1.4%
511600 SALARIES - AIDE	601,067	612,408	661,613	702,510	702,510	40,897	6.2%
511700 SALARIES - CLERICAL	15,856	14,891	15,167	15,468	15,468	301	2.0%
512000 SALARIES - SUBS	498,263	481,943	440,000	410,000	410,000	(30,000)	-6.8%
521100 HEALTH INSURANCE	3,082,948	2,828,802	2,749,558	2,651,055	2,651,055	(98,503)	-3.6%
521200 DENTAL INSURANCE	42,872	45,324	43,328	44,383	44,383	1,055	2.4%
521300 LIFE INSURANCE	2,539	2,533	2,710	2,717	2,717	7	0.3%
522000 SOCIAL SECURITY	1,041,032	1,085,495	1,109,400	1,136,156	1,136,156	26,756	2.4%
523100 RETIREMENT OTHER	16,270	20,792	22,546	22,108	22,108	(438)	-1.9%
523200 RETIREMENT TEACHER	1,491,823	1,950,199	2,005,964	2,259,497	2,259,497	253,533	12.6%
526000 WORKER'S COMPENSATION	49,392	54,341	61,631	61,099	61,099	(532)	-0.9%
532000 PURCHASED EDUCATIONAL SERVICES	8,625	10,177	14,200	12,000	12,000	(2,200)	-15.5%
532900 OTHER PROFESSIONAL SERVICES	38,607	37,107	40,857	42,900	42,900	2,043	5.0%
533900 PLACEMENT OF STUDENTS	34,397	14,662	20,000	20,000	20,000	-	0.0%
543000 REPAIR AND MAINTENANCE	60,399	65,242	65,629	65,629	65,629	-	0.0%
544200 RENTAL EQUIPMENT	64,437	77,350	77,355	77,355	77,355	-	0.0%
558000 TRAVEL	11,580	6,653	12,200	10,000	10,000	(2,200)	-18.0%
561000 GENERAL SUPPLIES	308,723	300,840	306,348	319,610	319,610	13,262	4.3%
564000 BOOKS AND PERIODICALS	68,583	53,080	68,369	93,307	93,307	24,938	36.5%
573100 NEW EQUIPMENT	17,279	24,404	41,781	900	900	(40,881)	-97.8%
573300 NEW FURNITURE	592	-	3,297	-	-	(3,297)	-100.0%
573500 REPLACEMENT EQUIPMENT	4,877	6,914	12,854	6,000	6,000	(6,854)	-53.3%
573700 REPLACEMENT FURNITURE	4,731	4,474	4,953	-	-	(4,953)	-100.0%
581000 DUES AND FEES	29,950	30,020	63,958	65,400	65,400	1,442	2.3%
TOTAL REGULAR INSTRUCTION	20,903,451	21,830,364	22,237,817	22,620,352	22,620,352	382,535	1.7%

1210 SPECIAL EDUCATION

511200 SALARIES - ADMIN	326,378	266,151	199,839	232,301	232,301	32,462	16.2%
511300 SALARIES - MANAGERIAL	39,367	40,132	40,936	41,685	41,685	749	1.8%
511400 SALARIES - TEACHERS	4,821,904	4,924,331	4,697,109	4,588,225	4,588,225	(108,884)	-2.3%
511600 SALARIES - AIDE	2,068,873	2,191,977	2,329,848	2,290,119	2,290,119	(39,729)	-1.7%
511601 SALARIES - AIDE EXEMPT	84,620	108,767	131,606	164,514	164,514	32,908	25.0%
511700 SALARIES - CLERICAL	108,050	90,000	83,655	85,279	85,279	1,624	1.9%
511701 SALARIES - CLERICAL	43,788	19,974	23,039	23,474	23,474	435	1.9%
512000 SALARIES - SUBS	213,304	270,401	269,000	199,000	199,000	(70,000)	-26.0%
521100 HEALTH INSURANCE	1,593,790	1,724,891	1,621,117	1,590,706	1,590,706	(30,411)	-1.9%
521200 DENTAL INSURANCE	22,756	24,031	20,622	21,361	21,361	739	3.6%
521300 LIFE INSURANCE	1,555	1,526	1,609	1,574	1,574	(35)	-2.2%
522000 SOCIAL SECURITY	550,026	566,113	552,436	553,228	553,228	792	0.1%
523100 RETIREMENT OTHER	50,571	63,191	65,630	69,982	69,982	4,352	6.6%
523200 RETIREMENT TEACHER	567,969	728,688	692,183	749,100	749,100	56,917	8.2%
526000 WORKER'S COMPENSATION	24,375	29,291	32,499	30,921	30,921	(1,578)	-4.9%
532100 PURCHASED ED SERVICES OTHER	1,800,976	1,382,931	1,598,909	1,737,713	1,737,713	138,804	8.7%
533000 LEGAL	11,855	46,401	20,000	20,000	20,000	-	0.0%
543000 REPAIR AND MAINTENANCE	16	616	894	894	894	-	0.0%
544200 RENTAL EQUIPMENT	19,402	21,999	22,000	22,000	22,000	-	0.0%
555000 POSTAGE FEES	2,127	3	2,127	2,127	2,127	-	0.0%
556100 TUITION TO OTHER LEAS	209,478	672,234	965,622	1,260,417	1,260,417	294,795	30.5%
556400 TUITION TO PRIVATE & OTHER	1,076,635	1,507,392	1,191,936	1,425,417	1,425,417	233,481	19.6%
556500 TUITION TO PRIVATE & OTHER OUT OF ST	26,156	5,099	30,000	30,000	30,000	-	0.0%
558000 TRAVEL	5,173	5,969	4,300	4,300	4,300	-	0.0%
558100 TRAVEL	20,159	19,748	20,200	20,200	20,200	-	0.0%
561000 GENERAL SUPPLIES	33,415	27,472	36,458	35,058	35,058	(1,400)	-3.8%
561100 GENERAL SUPPLIES OTHER	9,183	8,022	31,783	40,787	40,787	9,004	28.3%
573100 NEW EQUIPMENT	25,460	2,706	30,680	2,370	2,370	(28,310)	-92.3%
573500 REPLACEMENT EQUIPMENT	500	284	500	-	-	(500)	-100.0%
573700 REPLACEMENT FURNITURE	-	-	1,212	-	-	(1,212)	-100.0%
581000 DUES AND FEES	3,625	2,209	2,700	2,700	2,700	-	0.0%
TOTAL SPECIAL EDUCATION	13,761,488	14,752,551	14,720,449	15,245,452	15,245,452	525,003	3.6%

1300 VOCATIONAL

511200 SALARIES - ADMIN	76,907	108,023	78,406	76,157	76,157	(2,249)	-2.9%
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6/30/2015

**ROCHESTER SCHOOL DEPARTMENT
FY16 BUDGET
SCHOOL BOARD APPROVED**

	2013 EXPENDED	2014 EXPENDED	2015 REVISED BUDGET	2016 SCHOOL BOARD APPROVED	2016 ADOPTED BUDGET	CHANGE \$	%
511400 SALARIES - TEACHERS	1,198,871	1,106,515	1,050,809	967,813	967,813	(82,996)	-7.9%
511600 SALARIES - AIDE	64,143	63,765	66,511	67,064	67,064	553	0.8%
511700 SALARIES - CLERICAL	33,655	34,771	33,761	33,780	33,780	19	0.1%
512000 SALARIES - SUBS	45,067	26,062	47,000	47,000	47,000	-	0.0%
521100 HEALTH INSURANCE	427,940	420,035	404,569	351,199	351,199	(53,370)	-13.2%
521200 DENTAL INSURANCE	4,670	4,276	3,860	3,276	3,276	(584)	-15.1%
521300 LIFE INSURANCE	323	306	320	302	302	(18)	-5.6%
522000 SOCIAL SECURITY	97,895	90,889	86,148	81,693	81,693	(4,455)	-5.2%
523100 RETIREMENT OTHER	6,549	8,396	8,806	9,155	9,155	349	4.0%
523200 RETIREMENT TEACHER	143,847	170,764	159,718	163,598	163,598	3,880	2.4%
526000 WORKER'S COMPENSATION	5,235	5,442	5,835	5,569	5,569	(266)	-4.6%
543000 REPAIR AND MAINTENANCE	11,421	7,015	11,000	11,000	11,000	-	0.0%
544200 RENTAL EQUIPMENT	15,224	18,275	18,276	18,276	18,276	-	0.0%
553400 POSTAGE	500	500	500	500	500	-	0.0%
556100 TUITION TO OTHERS	31,018	26,660	40,539	45,000	45,000	4,461	11.0%
558000 TRAVEL	2,841	(22)	3,500	3,500	3,500	-	0.0%
561000 GENERAL SUPPLIES	26,241	31,982	33,775	33,925	33,925	150	0.4%
564000 BOOKS AND PERIODICALS	3,351	6,579	11,328	11,178	11,178	(150)	-1.3%
573100 NEW EQUIPMENT	-	1,756	3,353	-	-	(3,353)	-100.0%
573500 REPLACEMENT EQUIPMENT	3,510	1,384	9,988	6,387	6,387	(3,601)	-36.1%
TOTAL VOCATIONAL EDUCATION	2,199,209	2,133,372	2,078,002	1,936,372	1,936,372	(141,630)	-6.8%

1410 CO-CURRICULAR ACTIVITIES EDUCATION

511400 SALARIES - TEACHERS	60,061	59,776	65,856	65,856	65,856	-	0.0%
522000 SOCIAL SECURITY	5,446	4,669	5,038	4,905	4,905	(133)	-2.6%
523100 RETIREMENT OTHER	199	237	104	177	177	73	70.2%
523200 RETIREMENT TEACHER	7,209	7,582	7,500	7,681	7,681	181	2.4%
526000 WORKER'S COMPENSATION	264	280	321	321	321	-	0.0%
TOTAL CO-CURRICULAR	73,179	72,543	78,819	78,940	78,940	121	0.2%

1420 ATHLETICS

511200 SALARIES - ADMIN	74,907	74,907	76,406	77,412	77,412	1,006	1.3%
511400 SALARIES - TEACHERS	136,310	135,041	141,085	140,678	140,678	(407)	-0.3%
511700 SALARIES - CLERICAL	22,447	23,776	24,446	24,929	24,929	483	2.0%
521100 HEALTH INSURANCE	19,157	28,828	20,781	40,636	40,636	19,855	95.5%
521200 DENTAL INSURANCE	191	281	193	386	386	193	100.0%
521300 LIFE INSURANCE	90	97	100	100	100	-	0.0%
522000 SOCIAL SECURITY	17,558	17,206	17,861	17,463	17,463	(398)	-2.2%
523100 RETIREMENT OTHER	409	640	-	-	-	-	-
523200 RETIREMENT TEACHER	16,854	20,989	20,195	22,623	22,623	2,428	12.0%
526000 WORKER'S COMPENSATION	906	960	1,100	1,100	1,100	-	0.0%
531000 ADMINISTRATIVE SERVICES	39,425	38,658	43,173	43,893	43,893	720	1.7%
533000 OTHER PROFESSIONAL SERVICES	19,500	-	-	-	-	-	-
543000 REPAIR AND MAINTENANCE	6,629	8,996	5,781	6,118	6,118	337	5.8%
544200 RENTAL EQUIPMENT	958	1,150	1,150	1,150	1,150	-	0.0%
558000 TRAVEL	7,415	6,846	3,000	3,000	3,000	-	0.0%
561000 GENERAL SUPPLIES	21,291	16,629	15,405	16,557	16,557	1,152	7.5%
573500 REPLACEMENT EQUIPMENT	32,305	43,259	34,746	35,476	35,476	730	2.1%
581000 DUES AND FEES	50,350	52,509	51,316	49,349	49,349	(1,967)	-3.8%
TOTAL ATHLETICS	466,702	470,772	456,738	480,870	480,870	24,132	5.3%

1430 SUMMER SCHOOL REGULAR EDUCATION

511400 SALARIES - TEACHERS	28,816	21,466	29,000	29,000	29,000	-	0.0%
511600 SALARIES - AIDE	-	2,583	3,000	3,000	3,000	-	0.0%
522000 SOCIAL SECURITY	2,204	1,830	2,449	2,449	2,449	-	0.0%
523100 RETIREMENT OTHER	-	63	-	-	-	-	-
523200 RETIREMENT TEACHER	2,685	2,957	4,107	4,545	4,545	438	10.7%
526000 WORKER'S COMPENSATION	180	191	219	219	219	-	0.0%
TOTAL SUMMER SCHOOL REG. EDUCATION	33,886	29,090	38,775	39,213	39,213	438	1.1%

1600 ADULT EDUCATION

6/30/2015

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511400 SALARIES - TEACHERS	5,649	4,301	9,000	9,000	9,000	-	0.0%
522000 SOCIAL SECURITY	432	329	689	689	689	-	0.0%
523200 RETIREMENT TEACHER	248	184	400	400	400	-	0.0%
526000 WORKER'S COMPENSATION	0	48	55	55	55	-	0.0%
561000 GENERAL SUPPLIES	143	-	117	117	117	-	0.0%
TOTAL ADULT EDUCATION	6,473	4,863	10,261	10,261	10,261	-	0.0%

2110 ATTENDANCE OFFICER

511601 SALARIES - AIDE	32,277	20,472	28,719	29,850	29,850	1,131	3.9%
521300 LIFE INSURANCE	9	6	10	10	10	-	0.0%
522000 SOCIAL SECURITY	2,393	1,643	2,198	2,284	2,284	86	3.9%
523100 RETIREMENT OTHER	2,840	1,944	3,093	3,335	3,335	242	7.8%
526000 WORKER'S COMPENSATION	105	111	127	127	127	-	0.0%
558000 TRAVEL	1,125	1,000	1,000	1,000	1,000	-	0.0%
TOTAL ATTENDANCE OFFICER	38,951	25,175	35,147	36,606	36,606	1,459	4.2%

2120 GUIDANCE SERVICES

511400 SALARIES - TEACHERS	1,146,546	1,255,058	1,124,757	1,000,729	1,000,729	(124,028)	-11.0%
511700 SALARIES - CLERICAL	67,081	66,682	65,746	65,784	65,784	38	0.1%
521100 HEALTH INSURANCE	285,861	280,477	270,498	235,773	235,773	(34,725)	-12.8%
521200 DENTAL INSURANCE	3,792	4,170	3,649	3,070	3,070	(579)	-15.9%
521300 LIFE INSURANCE	198	197	209	189	189	(20)	-9.6%
522000 SOCIAL SECURITY	86,852	94,286	84,332	76,089	76,089	(8,243)	-9.8%
523100 RETIREMENT OTHER	5,914	7,182	7,082	7,349	7,349	267	3.8%
523200 RETIREMENT TEACHER	129,330	175,798	159,321	151,593	151,593	(7,728)	-4.9%
526000 WORKER'S COMPENSATION	3,903	4,139	4,478	4,212	4,212	(266)	-5.9%
544200 RENTAL EQUIPMENT	958	1,150	1,150	1,150	1,150	-	0.0%
553400 POSTAGE	883	883	883	883	883	-	0.0%
558000 TRAVEL	1,941	704	1,314	1,200	1,200	(114)	-8.7%
561000 GENERAL SUPPLIES	2,900	8,058	11,922	12,391	12,391	469	3.9%
581000 DUES AND FEES	355	630	350	350	350	-	0.0%
TOTAL GUIDANCE SERVICES	1,736,513	1,899,414	1,735,691	1,560,762	1,560,762	(174,929)	-10.1%

2130 HEALTH SERVICES

511400 SALARIES - TEACHERS	521,261	577,577	574,388	558,511	558,511	(15,877)	-2.8%
511700 SALARIES - CLERICAL	38,403	44,435	21,785	21,202	21,202	(583)	-2.7%
512000 SALARIES - SUBS	19,497	10,392	20,000	20,000	20,000	-	0.0%
521100 HEALTH INSURANCE	80,168	96,853	99,723	102,792	102,792	3,069	3.1%
521200 DENTAL INSURANCE	1,129	1,304	1,158	965	965	(193)	-16.7%
521300 LIFE INSURANCE	90	106	110	110	110	-	0.0%
522000 SOCIAL SECURITY	42,387	45,713	45,685	43,765	43,765	(1,920)	-4.2%
523100 RETIREMENT OTHER	-	2,375	65	-	-	(65)	-100.0%
523200 RETIREMENT TEACHER	56,528	80,784	81,336	87,522	87,522	6,186	7.6%
526000 WORKER'S COMPENSATION	1,863	1,976	2,263	2,263	2,263	-	0.0%
533000 OTHER PROFESSIONAL SERVICES	-	-	1,250	-	-	(1,250)	-100.0%
553400 POSTAGE	319	319	319	319	319	-	0.0%
558000 TRAVEL	1,144	2,145	1,200	1,200	1,200	-	0.0%
561000 GENERAL SUPPLIES	3,578	3,831	3,016	3,016	3,016	-	0.0%
564000 BOOKS AND PERIODICALS	972	-	878	878	878	-	0.0%
573100 NEW EQUIPMENT	380	7,647	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	233	25	2,000	2,000	2,000	-	0.0%
TOTAL HEALTH SERVICES	767,952	875,481	855,176	844,543	844,543	(10,633)	-1.2%

2210 CURRICULUM

511200 SALARIES - ADMIN	110,677	118,847	112,384	114,139	114,139	1,755	1.6%
511400 SALARIES - TEACHERS	80,030	88,104	78,250	78,250	78,250	-	0.0%
511600 SALARIES - AIDE	39,241	33,040	49,750	49,750	49,750	-	0.0%
521100 HEALTH INSURANCE	8,011	8,456	7,534	10,034	10,034	2,500	33.2%
521200 DENTAL INSURANCE	110	105	97	97	97	-	0.0%

**ROCHESTER SCHOOL DEPARTMENT
FY16 BUDGET
SCHOOL BOARD APPROVED**

	2013 EXPENDED	2014 EXPENDED	2015 REVISED BUDGET	2016 SCHOOL BOARD APPROVED	2016 ADOPTED BUDGET	CHANGE \$	CHANGE %
521300 LIFE INSURANCE	14	13	15	15	15	-	0.0%
522000 SOCIAL SECURITY	17,446	17,889	18,210	18,278	18,278	68	0.4%
523100 RETIREMENT OTHER	9,939	12,970	12,105	12,751	12,751	646	5.3%
523200 RETIREMENT TEACHER	8,680	11,354	11,080	12,262	12,262	1,182	10.7%
524000 TUITION REIMBURSEMENT-TEACHERS	197,234	183,394	236,000	236,000	236,000	-	0.0%
524100 TUITION REIMBURSEMENT-ADMIN	59,158	47,628	60,000	60,000	60,000	-	0.0%
524200 TUITION REIMBURSEMENT-PARA	28,049	25,909	34,000	34,000	34,000	-	0.0%
526000 WORKER'S COMPENSATION	1,269	773	1,542	1,542	1,542	-	0.0%
532000 PURCHASED EDUCATIONAL SERVICES	59,832	147,281	95,166	100,000	100,000	4,834	5.1%
558000 TRAVEL	1,557	918	600	600	600	-	0.0%
558100 TRAVEL ADMIN	15,571	18,834	30,000	30,000	30,000	-	0.0%
558400 TRAVEL PROFESSIONALS	6,718	2,846	5,000	5,000	5,000	-	0.0%
558500 WORKSHOP TRAVEL	5,783	5,744	10,000	10,000	10,000	-	0.0%
561000 GENERAL SUPPLIES	245	496	891	500	500	(391)	-43.9%
561000 FOOD FOR WORKSHOPS	10,540	6,879	8,000	8,000	8,000	-	0.0%
564000 BOOKS AND PERIODICALS	74,647	91,292	140,034	25,375	25,375	(114,659)	-81.9%
564100 BOOKS AND OTHER PRINTED MEDIA	6,871	2,820	15,000	15,000	15,000	-	0.0%
TOTAL CURRICULUM	741,622	825,592	925,658	821,593	821,593	(104,065)	-11.2%

2222 LIBRARY SERVICES

511400 SALARIES - TEACHERS	179,429	186,339	186,115	186,580	186,580	465	0.2%
511600 SALARIES - AIDE	139,954	143,216	147,080	152,118	152,118	5,038	3.4%
512000 SUBS	-	1,065	-	-	-	-	-
521100 HEALTH INSURANCE	34,837	35,955	37,845	52,380	52,380	14,535	38.4%
521200 DENTAL INSURANCE	477	478	483	676	676	193	40.0%
521300 LIFE INSURANCE	36	36	40	40	40	-	0.0%
522000 SOCIAL SECURITY	23,621	24,398	24,597	24,762	24,762	165	0.7%
523100 RETIREMENT OTHER	2,078	2,642	2,633	2,733	2,733	100	3.8%
523200 RETIREMENT TEACHER	20,224	26,217	26,356	29,238	29,238	2,882	10.9%
526000 WORKER'S COMPENSATION	1,174	1,246	1,427	1,427	1,427	-	0.0%
561000 GENERAL SUPPLIES	6,985	3,150	6,157	5,997	5,997	(160)	-2.6%
564000 BOOKS AND PERIODICALS	28,632	30,969	34,175	36,700	36,700	2,525	7.4%
573100 NEW EQUIPMENT	-	1,656	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	97	1,422	7,205	1,500	1,500	(5,705)	-79.2%
TOTAL LIBRARY SERVICES	437,544	458,788	474,113	494,151	494,151	20,038	4.2%

2226 TECHNOLOGY SERVICES

511400 SALARIES - TEACHERS	65,278	67,272	63,016	63,171	63,171	155	0.2%
511700 SALARIES - CLERICAL	18,194	23,063	22,892	22,905	22,905	13	0.1%
511900 SALARIES - TECHNICAL	285,584	293,716	326,711	334,636	334,636	7,925	2.4%
521100 HEALTH INSURANCE	75,119	94,281	98,938	97,654	97,654	(1,284)	-1.3%
521200 DENTAL INSURANCE	1,217	1,342	1,351	1,351	1,351	-	0.0%
521300 LIFE INSURANCE	62	63	70	70	70	-	0.0%
522000 SOCIAL SECURITY	26,541	27,639	26,445	30,061	30,061	3,616	13.7%
523100 RETIREMENT OTHER	22,113	28,075	28,518	30,142	30,142	1,624	5.7%
523200 RETIREMENT TEACHER	7,498	9,465	8,924	9,899	9,899	975	10.9%
526000 WORKER'S COMPENSATION	1,108	1,175	1,346	1,346	1,346	-	0.0%
534000 TECHNICAL SERVICES	56,160	33,029	35,039	37,000	37,000	1,961	5.6%
543000 REPAIR AND MAINTENANCE	89,650	106,844	119,800	119,500	119,500	(300)	-0.3%
553200 DATA COMMUNICATION	47,963	58,934	62,000	59,000	59,000	(3,000)	-4.8%
558000 TRAVEL	4,311	6,720	7,754	5,500	5,500	(2,254)	-29.1%
561000 GENERAL SUPPLIES	225	1,195	939	939	939	-	0.0%
573100 NEW EQUIPMENT	2,292	10,741	16,477	2,500	2,500	(13,977)	-84.8%
573300 NEW FURNITURE	-	415	380	500	500	120	31.6%
573500 REPLACEMENT EQUIPMENT	75,755	105,997	60	10,000	10,000	9,940	-
581000 DUES AND FEES	852	912	1,000	1,000	1,000	-	0.0%
TOTAL TECHNOLOGY SERVICES	779,923	870,877	821,660	827,174	827,174	5,514	0.7%

2310 SCHOOL BOARD SERVICES

511900 SALARIES	59,072	59,441	30,000	32,000	32,000	2,000	6.7%
522000 SOCIAL SECURITY	4,519	4,528	4,973	2,448	2,448	(2,525)	-50.8%
526000 WORKER'S COMPENSATION	85	90	103	103	103	-	0.0%

6/30/2015

**ROCHESTER SCHOOL DEPARTMENT
FY16 BUDGET
SCHOOL BOARD APPROVED**

	2013 EXPENDED	2014 EXPENDED	2015 REVISED BUDGET	2016 SCHOOL BOARD APPROVED	2016 ADOPTED BUDGET	CHANGE \$	%
531200 MANAGEMENT SERVICES	5,489	5,400	5,500	5,500	5,500	-	0.0%
531900 ADMINISTRATIVE SERVICES OTHER	-	90	200	200	200	-	0.0%
533100 LEGAL	310	310	5,000	5,000	5,000	-	0.0%
533200 NEGOTIATIONS	40,249	14,905	5,643	26,000	26,000	20,357	360.7%
552000 INSURANCE	84,713	89,075	92,638	89,433	89,433	(3,205)	-3.5%
TOTAL SCHOOL BOARD SERVICES	194,436	173,839	144,057	160,684	160,684	16,627	11.5%

2320 SUPERINTENDENT'S OFFICE

511100 SALARIES - EXECUTIVE	222,788	227,071	231,573	235,936	235,936	4,363	1.9%
511300 SALARIES - MANAGERIAL	179,528	195,107	191,468	197,836	197,836	6,368	3.3%
511700 SALARIES - CLERICAL	54,147	56,917	56,384	56,855	56,855	471	0.8%
512000 SALARIES - SUBS	1,092	845	3,000	3,000	3,000	-	0.0%
521100 HEALTH INSURANCE	96,406	88,551	93,495	94,218	94,218	723	0.8%
521200 DENTAL INSURANCE	1,003	989	1,158	965	965	(193)	-16.7%
521300 LIFE INSURANCE	226	232	240	240	240	-	0.0%
521400 DISABILITY INSURANCE	432	432	432	432	432	-	0.0%
522000 SOCIAL SECURITY	30,610	35,491	34,319	35,760	35,760	1,441	4.2%
523100 RETIREMENT OTHER	34,260	49,094	48,406	51,403	51,403	2,997	6.2%
526000 WORKER'S COMPENSATION	1,609	1,049	1,955	1,955	1,955	-	0.0%
533000 OTHER PROFESSIONAL SERVICES	118,633	-	15,000	15,000	15,000	-	0.0%
533100 LEGAL	23,882	27,213	22,400	22,400	22,400	-	0.0%
543000 REPAIR AND MAINTENANCE	3,821	2,174	3,868	3,868	3,868	-	0.0%
544200 RENTAL OF EQUIPMENT	2,874	3,450	3,450	3,450	3,450	-	0.0%
553400 POSTAGE	7,296	6,111	18,000	18,000	18,000	-	0.0%
554000 ADVERTISING	3,081	3,573	4,000	4,000	4,000	-	0.0%
555000 PRINTING AND BINDING	-	95	291	291	291	-	0.0%
558000 TRAVEL	4,735	4,555	3,774	5,000	5,000	1,226	32.5%
561000 GENERAL SUPPLIES	6,917	13,939	9,238	7,973	7,973	(1,265)	-13.7%
564000 BOOKS AND PERIODICALS	775	348	641	641	641	-	0.0%
573100 NEW EQUIPMENT	2,636	47,206	-	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	-	-	380	-	-	(380)	-100.0%
580200 PRIOR YEAR AUDIT ADJUSTMENT	15,486	(5,286)	-	-	-	-	-
581000 DUES AND FEES	17,245	37,040	25,000	27,000	27,000	2,000	8.0%
TOTAL SUPERINTENDENT'S OFFICE	829,481	796,197	768,472	786,223	786,223	17,751	2.3%

2410 PRINCIPAL'S OFFICE

511200 SALARIES - ADMIN	1,607,657	1,530,755	1,518,622	1,588,767	1,588,767	70,145	4.6%
511600 SALARIES - AIDE	10,135	12,324	18,252	-	-	(18,252)	-100.0%
511700 SALARIES - CLERICAL	515,073	531,830	490,115	572,001	572,001	81,886	16.7%
512000 SUBS	-	6,583	-	-	-	-	-
521100 HEALTH INSURANCE	487,078	509,369	551,827	535,942	535,942	(15,885)	-2.9%
521200 DENTAL INSURANCE	6,013	5,562	5,597	5,597	5,597	-	0.0%
521300 LIFE INSURANCE	1,900	1,835	1,865	1,834	1,834	(31)	-1.7%
522000 SOCIAL SECURITY	152,037	147,602	139,397	153,570	153,570	14,173	10.2%
523100 RETIREMENT OTHER	35,747	43,152	41,991	46,131	46,131	4,140	9.9%
523200 RETIREMENT TEACHER	181,308	205,125	209,321	249,286	249,286	39,965	19.1%
526000 WORKER'S COMPENSATION	6,445	6,838	7,832	7,832	7,832	-	0.0%
553400 POSTAGE	8,616	11,298	14,540	14,540	14,540	-	0.0%
555000 PRINTING AND BINDING	409	657	1,000	1,000	1,000	-	0.0%
558000 TRAVEL	2,351	506	1,211	1,250	1,250	39	3.2%
561000 GENERAL SUPPLIES	16,841	27,681	32,850	37,251	37,251	4,401	13.4%
564000 BOOKS AND PERIODICALS	1,192	326	2,245	2,766	2,766	521	23.2%
573100 NEW EQUIPMENT	1,210	-	-	-	-	-	-
573500 REPLACEMENT EQUIPMENT	200	514	180	-	-	(180)	-100.0%
573700 REPLACEMENT FURNITURE	-	409	-	-	-	-	-
581000 DUES AND FEES	12,902	13,240	14,170	12,274	12,274	(1,896)	-13.4%
TOTAL PRINCIPAL'S OFFICE	3,047,115	3,055,605	3,051,015	3,230,041	3,230,041	179,026	5.9%

2490 GRADUATION

558900 GRADUATION	13,962	13,674	15,500	15,500	15,500	-	0.0%
TOTAL GRADUATION	13,962	13,674	15,500	15,500	15,500	-	0.0%

**ROCHESTER SCHOOL DEPARTMENT
FY16 BUDGET
SCHOOL BOARD APPROVED**

	2013 EXPENDED	2014 EXPENDED	2015 REVISED BUDGET	2016 SCHOOL BOARD APPROVED	2016 ADOPTED BUDGET	CHANGE \$	%
2510 FISCAL SERVICES							
511200 SALARIES - ADMIN	102,378	104,528	106,619	108,645	108,645	2,026	1.9%
511300 SALARIES - MANAGERIAL	49,231	50,249	51,239	52,704	52,704	1,465	2.9%
511700 SALARIES - CLERICAL	147,513	166,237	145,570	146,213	146,213	643	0.4%
512000 SALARIES - SUBS	1,703	715	2,500	2,500	2,500	-	0.0%
521100 HEALTH INSURANCE	67,169	76,899	78,407	77,336	77,336	(1,071)	-1.4%
521200 DENTAL INSURANCE	1,143	1,182	1,158	965	965	(193)	-16.7%
521300 LIFE INSURANCE	55	56	60	60	60	-	0.0%
522000 SOCIAL SECURITY	21,387	22,896	21,672	22,426	22,426	754	3.5%
523100 RETIREMENT OTHER	26,356	34,573	32,600	34,273	34,273	1,673	5.1%
526000 WORKER'S COMPENSATION	1,022	1,084	1,242	1,242	1,242	-	0.0%
543000 REPAIR AND MAINTENANCE	26,036	27,140	28,800	30,000	30,000	1,200	4.2%
544200 RENTAL EQUIPMENT	958	1,150	1,150	1,150	1,150	-	0.0%
558000 TRAVEL	2,590	2,762	2,422	3,000	3,000	578	23.9%
561000 GENERAL SUPPLIES	2,806	4,820	5,616	5,271	5,271	(345)	-6.1%
581000 DUES AND FEES	599	486	1,000	1,000	1,000	-	0.0%
589000 MISCELLANEOUS REIMBURSEMENTS		68,706					
TOTAL FISCAL SERVICES	450,946	563,484	480,055	486,785	486,785	6,730	1.4%

2600 OPERATION OF PLANT

511300 SALARIES - MANAGERIAL	157,398	192,092	184,039	189,917	189,917	5,878	3.2%
511700 SALARIES - CLERICAL	33,642	33,937	32,123	32,142	32,142	19	0.1%
511800 SALARIES - O&M	1,357,312	1,323,830	1,279,687	1,343,041	1,343,041	63,354	5.0%
512100 SALARIES - O&M SUBS	63,186	74,928	45,000	45,000	45,000	-	0.0%
521100 HEALTH INSURANCE	439,989	440,631	467,294	462,270	462,270	(5,024)	-1.1%
521200 DENTAL INSURANCE	6,685	6,819	6,948	6,562	6,562	(386)	-5.6%
521300 LIFE INSURANCE	531	523	544	544	544	-	0.0%
522000 SOCIAL SECURITY	114,148	115,281	107,642	113,974	113,974	6,332	5.9%
523100 RETIREMENT OTHER	131,139	160,953	158,306	161,257	161,257	2,951	1.9%
526000 WORKER'S COMPENSATION	30,324	32,164	36,842	36,746	36,746	(96)	-0.3%
541100 WATER AND SEWERAGE	69,928	60,922	65,000	65,000	65,000	-	0.0%
543000 REPAIR AND MAINTENANCE	187,413	181,377	194,422	222,060	222,060	27,638	14.2%
543200 TRANSFER TO CIP	188,000	145,000	74,000	192,400	192,400	118,400	160.0%
544100 RENTAL OF LAND AND BUILDING	234,456	234,456	234,456	234,456	234,456	-	0.0%
544200 RENTAL OF EQUIPMENT	958	1,150	1,150	1,150	1,150	-	0.0%
552100 INSURANCE	83,637	80,420	89,864	94,921	94,921	5,057	5.6%
553100 TELEPHONE	80,543	111,725	38,000	54,000	54,000	16,000	42.1%
558000 TRAVEL	3,795	3,398	4,244	4,450	4,450	206	4.9%
561000 GENERAL SUPPLIES	76,612	94,103	95,088	75,929	75,929	(19,159)	-20.1%
561100 GENERAL SUPPLIES UNIFORMS	7,404	12,478	10,655	10,750	10,750	95	0.9%
562100 NATURAL GAS	206,266	391,752	369,500	409,000	409,000	39,500	10.7%
562200 ELECTRICITY	491,161	460,506	507,100	508,000	508,000	900	0.2%
562400 HEATING FUEL	28,286	19,147	20,000	20,000	20,000	-	0.0%
573100 NEW EQUIPMENT	121,978	6,562	8,382	6,165	6,165	(2,217)	-26.4%
573500 REPLACEMENT EQUIPMENT	188	6,245	11,896	13,450	13,450	1,554	13.1%
581000 DUES AND FEES	740	765	150	150	150	-	0.0%
TOTAL OPERATION OF PLANT AND MAINT.	4,115,719	4,191,162	4,042,331	4,303,334	4,303,334	261,003	6.5%

2620 MAINTENANCE OF BUILDINGS

543000 REPAIR AND MAINTENANCE	132,305	108,337	79,660	97,145	97,145	17,485	21.9%
561000 GENERAL SUPPLIES	35,714	34,509	35,308	35,187	35,187	(121)	-0.3%
573100 NEW EQUIPMENT	-	28	585	585	585	-	0.0%
573500 REPLACEMENT EQUIPMENT	49	2,200	1,450	1,450	1,450	-	0.0%
TOTAL OPERATION OF BUILDINGS	168,067	145,074	117,003	134,367	134,367	17,364	14.8%

2630 CARE AND UPKEEP OF GROUNDS

543000 REPAIR AND MAINTENANCE	3,403	3,273	10,999	10,000	10,000	(999)	-9.1%
561000 GENERAL SUPPLIES	1,271	8,877	7,535	5,911	5,911	(1,624)	-21.6%
TOTAL CARE AND UPKEEP OF GROUNDS	4,675	12,150	18,534	15,911	15,911	(2,623)	-14.2%

**ROCHESTER SCHOOL DEPARTMENT
FY16 BUDGET
SCHOOL BOARD APPROVED**

	2013 EXPENDED	2014 EXPENDED	2015 REVISED BUDGET	2016 SCHOOL BOARD APPROVED	2016 ADOPTED BUDGET	CHANGE \$	%
2640 CARE AND UPKEEP OF EQUIPMENT							
543000 REPAIR AND MAINTENANCE	10,045	4,807	9,827	13,940	13,940	4,113	41.9%
561000 GENERAL SUPPLIES	4,231	5,913	4,287	5,911	5,911	1,624	37.9%
TOTAL CARE AND UPKEEP OF EQUIPMENT	14,276	10,720	14,114	19,851	19,851	5,737	40.6%
2650 CARE AND UPKEEP OF VEHICLES							
543000 REPAIR AND MAINTENANCE	4,576	5,796	6,123	5,320	5,320	(803)	-13.1%
552100 INSURANCE	3,859	4,058	4,220	4,074	4,074	(146)	-3.5%
561000 GENERAL SUPPLIES	5,086	4,429	4,433	4,433	4,433	-	0.0%
562600 VEHICLE FUEL	18,124	16,528	17,000	17,000	17,000	-	0.0%
TOTAL CARE AND UPKEEP OF VEHICLES	31,645	30,811	31,776	30,827	30,827	(949)	-3.0%
2721 STUDENT TRANS REGULAR							
551900 STUDENT TRANSPORTATION	924,235	973,695	977,202	1,023,775	1,023,775	46,573	4.8%
TOTAL STUDENT TRANS REGULAR	924,235	973,695	977,202	1,023,775	1,023,775	46,573	4.8%
2722 STUDENT TRANS SPECIAL ED							
551900 STUDENT TRANSPORTATION	853,091	795,085	921,253	949,720	949,720	28,467	3.1%
TOTAL STUDENT TRANSPORT. SPECIAL ED	853,091	795,085	921,253	949,720	949,720	28,467	3.1%
2723 STUDENT TRANS VOCATIONAL							
551900 STUDENT TRANSPORTATION	26,759	26,904	27,965	28,250	41,800	13,835	49.5%
TOTAL STUDENT TRANS VOCATIONAL	26,759	26,904	27,965	28,250	41,800	13,835	49.5%
2724 STUDENT TRANS ATHLETICS							
551900 STUDENT TRANSPORTATION	85,693	91,027	81,000	81,000	81,000	-	0.0%
TOTAL STUDENT TRANS ATHLETICS	85,693	91,027	81,000	81,000	81,000	-	0.0%
2725 STUDENT TRANS CO-CURRICULAR							
551900 STUDENT TRANSPORTATION	9,264	8,045	10,500	10,500	10,500	-	0.0%
TOTAL STUDENT TRANS CO-CURRICULAR	9,264	8,045	10,500	10,500	10,500	-	0.0%
2830 STAFF SERVICES							
525000 UNEMPLOYMENT	32,903	27,845	40,000	50,000	50,000	10,000	25.0%
527000 MEDICARE D CLAIMS	1,000	-	-	-	-	-	-
529000 PHYSICALS	705	2,124	4,600	2,000	2,000	(2,600)	-56.5%
TOTAL STAFF SERVICES	34,608	29,969	44,600	52,000	52,000	7,400	16.6%
5110 DEBT SERVICE - PRINCIPAL							
591000 REDEMPTION OF PRINCIPAL	1,806,806	1,813,749	1,811,345	1,979,982	1,979,982	168,637	9.3%
TOTAL DEBT SERVICE PRINCIPAL	1,806,806	1,813,749	1,811,345	1,979,982	1,979,982	168,637	9.3%
5120 DEBT SERVICE - INTEREST							
583000 INTEREST EXPENSE	470,155	383,996	320,054	344,874	344,874	24,820	7.8%
TOTAL DEBT SERVICE INTEREST	470,155	383,996	320,054	344,874	344,874	24,820	7.8%
GRAND TOTAL	55,027,825	57,364,068	57,345,083	58,649,913	58,663,463	1,318,380	2.3%

**Rochester School Department
FY 2016
Special Grants Appropriation**

TITLE	FY15 Budget	FY15 Revised	FY16 School Board Approved
Title 1	\$1,200,000.00	\$1,452,479.96	\$ 1,200,000.00
IDEA	\$1,100,000.00	\$1,124,906.30	\$ 1,010,000.00
Preschool	\$50,000.00	\$62,143.09	\$ 50,000.00
Title II-A	\$250,000.00	\$227,184.51	\$ 220,000.00
Adult Education	\$29,000.00	\$36,952.00	\$ 30,000.00
Safe Schools (SS/HS)	\$0.00	\$371,981.68	\$ 350,000.00
Perkins	\$130,000.00	\$142,362.00	\$ 130,000.00
Fresh Fruit and Vegetable Program	\$0.00	\$98,644.00	\$ 70,000.00
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Actual Budget FY15	\$2,759,000.00		
Total Anticipated FY15		\$3,516,653.54	
Total Proposed Budget FY16			\$3,060,000.00

**Rochester School Department
Capital Improvement Program
FY 2016**

Project Name	FY 2016
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Bonded Capital Improvement Program

Sprinkler/Alarm upgrades in old section (92,600 sf) - SHS	\$	435,000.00
High School Track	\$	35,000.00
Asbestos abatement	\$	75,000.00
HVAC upgrades	\$	336,000.00
Fire Alarm Panel Upgrades	\$	20,000.00
		901,000.00
Total Bonded Capital Improvement Program	\$	901,000.00

Cash Capital Improvement Program

1 ton Pickup truck w/plow	\$	35,000.00
Flooring	\$	15,000.00
Electrical upgrade cycle	\$	35,000.00
Painting Interior	\$	28,000.00
Fencing	\$	5,000.00
2 Floor machines	\$	17,500.00
Door Hardware	\$	7,500.00
District Paving	\$	30,000.00
72" zero turn mower	\$	10,500.00
3 point hitch aerator	\$	3,900.00
Playground upgrades	\$	5,000.00
		192,400.00
Total Operating Capital Improvements	\$	192,400.00

Total Capital Improvement Program	\$	1,093,400.00
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