

ROCHESTER SCHOOL DEPARTMENT



FY 2012

APPROVED BUDGET

Rochester School Department
 FY 2012 Budget
 Tax Cap Information

	<u>FY 2011 Budget</u>	<u>Approved FY 2012 Budget</u>
Expenditures	\$ 54,050,200	\$ 54,235,312
Revenues	\$ 32,576,200	\$ 32,090,319
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To be Raised in Taxes	\$ 21,474,000	\$ 22,144,993
State School Taxes	\$ 5,165,725	\$ 5,070,310
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Total To Be Raised In Taxes	\$ 26,639,725	\$ 27,215,303
Tax Cap Increase	\$ 436,891	
New Construction	\$ 417,204	
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Total Increase	\$ 854,095	3.2%
FY 2012 Available Funds	\$ 27,493,820	
Total Effect on Taxes		-\$278,517

Rochester School Department
FY 12 Revenue

	FY09 Actual	FY10 Actual	FY 11 Budget	FY 12 Approved Budget	% Difference
Local Revenue					
Tuition Regular	\$ 2,146,706.27	\$ 2,142,882.20	\$ 2,200,000.00	\$ 2,100,000.00	-4.5%
Tuition Summer School	\$ 10,000.00	\$ 8,560.00	\$ 9,000.00	\$ 9,000.00	0.0%
Tuition Vocational	\$ 22,118.27	\$ 35,041.15	\$ 25,000.00	\$ 30,000.00	20.0%
Tuition Special Ed	\$ 112,475.00	\$ 93,781.43	\$ 174,338.00	\$ 175,000.00	0.4%
Reimbursement for Services SPED	\$ 90,485.57	\$ 67,267.00	\$ 100,000.00	\$ 100,000.00	0.0%
Athletic Admissions	\$ 11,630.80	\$ 12,496.00	\$ 13,000.00	\$ 13,000.00	0.0%
Other Vocational Preschool	\$ 22,745.00	\$ 21,342.50	\$ 20,000.00	\$ 20,000.00	0.0%
Rental Income	\$ 16,603.28	\$ 17,004.02	\$ 20,000.00	\$ 17,000.00	-15.0%
E-Rate	\$ 30,434.44	\$ 32,357.51	\$ 30,000.00	\$ 30,000.00	0.0%
Other Local Revenue	\$ 11,360.95	\$ 5,475.35	\$ 4,000.00	\$ 5,000.00	25.0%
Total Local	\$ 2,474,559.58	\$ 2,436,207.16	\$ 2,595,338.00	\$ 2,499,000.00	-3.7%
State Revenue					
Adequacy Education Grant	\$ 19,528,790.00	\$ 22,458,109.00	\$ 22,458,109.00	\$ 22,458,109.00	0.0%
School Building Aid	\$ 1,182,964.60	\$ 1,285,885.84	\$ 1,024,228.00	\$ 915,900.00	-10.6%
Catastrophic Aid	\$ 532,023.89	\$ 453,329.04	\$ 350,000.00	\$ 315,000.00	-10.0%
Vocational Tuition Aide	\$ 57,484.82	\$ 54,518.45	\$ 50,000.00	\$ 50,000.00	0.0%
Vocational Transportation Aide	\$ 36,000.00	\$ 36,900.00	\$ 37,800.00	\$ 31,000.00	-18.0%
Driver Ed Aid	\$ -	\$ -	\$ -	\$ -	
Total State	\$ 21,337,263.31	\$ 24,288,742.33	\$ 23,920,137.00	\$ 23,770,009.00	-0.6%
Federal Revenue					
AF ROTC Reimbursement	\$ 63,522.36	\$ 66,471.55	\$ 60,000.00	\$ 66,000.00	10.0%
Medicaid	\$ 433,598.55	\$ 502,445.76	\$ 625,000.00	\$ 460,000.00	-26.4%
Medicaid Part D	\$ 159,237.70	\$ 126,582.56	\$ 60,000.00	\$ 125,000.00	108.3%
Indirect Cost	\$ 103,351.24	\$ 101,759.35	\$ 150,000.00	\$ 100,000.00	-33.3%
Total Federal	\$ 759,709.85	\$ 797,259.22	\$ 895,000.00	\$ 751,000.00	-16.1%
Tax					
State Property	\$ 5,221,900.00	\$ 5,118,107.00	\$ 5,165,725.00	\$ 5,070,310.00	-1.8%
Local Property	\$ 21,691,706.00	\$ 21,839,961.00	\$ 21,474,000.00	\$ 22,144,993.00	3.1%
Total Tax	\$ 26,913,606.00	\$ 26,958,068.00	\$ 26,639,725.00	\$ 27,215,303.00	2.2%
Total Revenue	\$ 51,485,138.74	\$ 54,480,276.71	\$ 54,050,200.00	\$ 54,235,312.00	0.3%
Supplemental Appropriation					
Total Revenue	\$ 51,485,138.74	\$ 54,480,276.71	\$ 54,050,200.00	\$ 54,235,312.00	0.3%
Total Expenditures	\$ 50,449,643.00	\$ 53,414,411.92	\$ 54,050,200.00	\$ 54,235,312.00	0.3%
Difference Between Expenditures/Revenue	\$ 1,035,495.74	\$ 1,065,864.79			

ROCHESTER SCHOOL DISTRICT
FY 12 APPROVED BUDGET

	2009 Expended	2010 Expended	2011 Budget	2012 Approved Budget	Change \$	%
FY 2012 PROPOSED OPERATING BUDGET	\$50,449,384	\$53,414,413	\$54,050,200	\$54,235,312	\$185,112	0.3%
TOTAL FY12 PROPOSED BUDGET	\$50,449,384	\$53,414,413	\$54,050,200	\$54,235,312	\$185,112	0.3%
SPECIAL GRANTS APPROPRIATION	\$3,853,897	\$6,740,715	\$3,289,500	\$3,789,790	\$500,290	15.2%
FOOD SERVICE	\$1,653,008	\$1,680,500	\$1,740,000	\$1,740,000	\$0	0.0%
GRAND TOTAL	\$55,956,289	\$61,835,628	\$59,079,700	\$59,765,102	\$685,402	1.2%
BONDED CAPITAL IMPROVEMENT PROGRAM	\$1,003,000	\$393,031	\$647,000	\$368,155	(\$278,845)	-43.1%
CASH CAPITAL IMPROVEMENT PROGRAM (included in budget)		\$1,230,500	\$131,000	\$150,700	\$19,700	15.0%

**ROCHESTER SCHOOL DEPARTMENT
FY12
APPROVED BUDGET**

	2009 EXPENDED	2010 EXPENDED	2011 REVISED	2012 APPROVED BUDGET	CHANGE \$	%
1100 REGULAR INSTRUCTION						
511400 SALARIES - TEACHERS	12,861,282	13,343,094	13,310,122	13,174,138	(135,984)	-1.0%
511600 SALARIES - AIDE	425,164	455,528	522,751	641,108	118,357	22.6%
512000 SALARIES - SUBS	513,399	532,036	506,500	541,500	35,000	6.9%
521100 HEALTH INSURANCE	2,518,466	2,667,362	3,476,071	3,041,901	(434,170)	-12.5%
521200 DENTAL INSURANCE	43,778	46,384	48,995	49,750	755	1.5%
521300 LIFE INSURANCE	7,032	7,030	7,128	7,033	(95)	-1.3%
522000 SOCIAL SECURITY	995,666	1,032,394	1,060,667	1,043,767	(16,900)	-1.6%
523100 RETIREMENT OTHER	14,581	14,474	14,274	28,198	13,924	97.5%
523200 RETIREMENT TEACHER	733,126	983,387	1,093,250	1,454,207	360,957	33.0%
526000 WORKER'S COMPENSATION	50,470	67,290	71,073	81,075	10,002	14.1%
532000 PURCHASED EDUCATIONAL SERVICES	16,675	16,538	22,000	4,000	(18,000)	-81.8%
532900 OTHER PROFESSIONAL SERVICES	52,327	37,107	37,868	38,964	1,096	2.9%
533900 PLACEMENT OF STUDENTS	-	21,850	17,400	28,000	10,600	60.9%
543000 REPAIR AND MAINTENANCE	68,784	64,013	71,997	69,172	(2,825)	-3.9%
544200 RENTAL EQUIPMENT	65,137	64,437	64,441	64,441	-	0.0%
558000 TRAVEL	9,658	6,919	11,350	11,200	(150)	-1.3%
561000 GENERAL SUPPLIES	293,185	411,068	356,904	351,945	(4,959)	-1.4%
564000 BOOKS AND PERIODICALS	122,281	175,893	171,194	123,738	(47,456)	-27.7%
573100 NEW EQUIPMENT	33,035	22,697	798	2,900	2,102	263.4%
573300 NEW FURNITURE	-	9,687	469	2,000	1,531	326.4%
573500 REPLACEMENT EQUIPMENT	18,327	16,144	15,939	10,243	(5,696)	-35.7%
573700 REPLACEMENT FURNITURE	24,409	16,918	7,142	13,400	6,258	87.6%
581000 DUES AND FEES	6,781	36,634	8,167	22,167	14,000	171.4%
TOTAL REGULAR INSTRUCTION	18,873,561	20,048,884	20,896,500	20,804,847	(91,653)	-0.4%

1210 SPECIAL EDUCATION

511200 SALARIES - ADMIN	277,400	294,096	278,148	287,232	9,084	3.3%
511300 SALARIES - MANAGERIAL	-	-	34,086	37,911	3,825	11.2%
511400 SALARIES - TEACHERS	5,005,862	5,019,232	4,821,177	5,140,914	319,737	6.6%
511600 SALARIES - AIDE	1,345,382	1,757,789	1,985,979	2,251,896	265,917	13.4%
511601 SALARIES - AIDE EXEMPT	-	-	27,117	28,735	1,618	6.0%
511700 SALARIES - CLERICAL	91,298	99,689	100,377	116,295	15,918	15.9%
511701 SALARIES - CLERICAL	70,143	71,954	78,458	60,566	(17,892)	-22.8%
512000 SALARIES - SUBS	265,341	327,599	249,000	262,000	13,000	5.2%
521100 HEALTH INSURANCE	1,229,599	1,346,443	1,758,003	1,644,773	(113,230)	-6.4%
521200 DENTAL INSURANCE	22,990	23,760	24,543	26,346	1,803	7.3%
521300 LIFE INSURANCE	3,889	3,964	3,999	3,933	(66)	-1.7%
522000 SOCIAL SECURITY	511,042	544,732	543,110	538,452	(4,658)	-0.9%
523100 RETIREMENT OTHER	40,998	44,801	56,642	69,745	13,103	23.1%
523200 RETIREMENT TEACHER	301,932	390,240	399,829	547,491	147,662	36.9%
526000 WORKER'S COMPENSATION	34,027	34,942	36,449	42,386	5,937	16.3%
532001 PURCHASED EDUCATIONAL SERVICES	119,733	91,819	-	-	-	0.0%
532100 PURCHASED ED SERVICES OTHER	694,806	608,771	795,000	792,000	(3,000)	-0.4%
533000 LEGAL	17,723	10,293	21,500	20,000	(1,500)	-7.0%
543000 REPAIR AND MAINTENANCE	652	-	780	650	(130)	-16.7%
544200 RENTAL EQUIPMENT	3,832	3,832	3,832	3,832	-	0.0%
553100 TELEPHONE	645	651	720	-	(720)	-100.0%
555000 POSTAGE FEES	2,126	516	2,127	2,127	-	0.0%
556100 TUITION TO OTHER LEAS	164,719	249,253	187,000	250,000	63,000	33.7%
556400 TUITION TO PRIVATE & OTHER	1,212,398	1,267,552	1,451,645	1,008,554	(443,091)	-30.5%
556500 TUITION TO PRIVATE & OTHER OUT OF ST	22,877	-	-	116,000	116,000	0.0%
556900 RESIDENT COST SPED	75,283	24,859	80,000	50,000	(30,000)	-37.5%
558000 TRAVEL	3,304	4,064	3,038	3,038	-	0.0%
558100 TRAVEL	14,624	14,570	15,827	15,827	-	0.0%
561000 GENERAL SUPPLIES	36,769	41,002	49,901	54,213	4,312	8.6%
561100 GENERAL SUPPLIES OTHER	11,307	11,209	16,197	16,197	-	0.0%
564000 BOOKS AND PERIODICALS	232	-	527	16,527	16,000	3036.1%
573100 NEW EQUIPMENT	3,148	-	458	24,400	23,942	5227.5%
573300 NEW FURNITURE	1,479	-	-	-	-	0.0%

ROCHESTER SCHOOL DEPARTMENT

FY12

APPROVED BUDGET

	2009 EXPENDED	2010 EXPENDED	2011 REVISED	2012 APPROVED BUDGET	CHANGE \$	%
573500 REPLACEMENT EQUIPMENT	4,859	2,438	690	1,000	310	44.9%
573700 REPLACEMENT FURNITURE	116	1,191	-	1,000	1,000	0.0%
581000 DUES AND FEES	2,794	3,301	3,695	3,925	230	6.2%
TOTAL SPECIAL EDUCATION	11,593,328	12,294,562	13,029,854	13,437,965	408,111	3.1%

1300 VOCATIONAL

511200 SALARIES - ADMIN	73,313	73,313	73,313	76,166	2,853	3.9%
511400 SALARIES - TEACHERS	1,283,659	1,297,514	1,168,259	1,147,768	(20,491)	-1.8%
511600 SALARIES - AIDE	65,859	68,931	81,627	76,020	(5,607)	-6.9%
511700 SALARIES - CLERICAL	26,250	31,183	30,999	34,059	3,060	9.9%
512000 SALARIES - SUBS	14,788	11,355	10,000	15,000	5,000	50.0%
521100 HEALTH INSURANCE	385,463	412,920	457,165	427,747	(29,418)	-6.4%
521200 DENTAL INSURANCE	5,492	5,866	5,824	5,868	44	0.8%
521300 LIFE INSURANCE	875	878	845	817	(28)	-3.3%
522000 SOCIAL SECURITY	102,480	103,143	93,706	89,571	(4,135)	-4.4%
523100 RETIREMENT OTHER	4,901	5,802	6,693	7,906	1,213	18.1%
523200 RETIREMENT TEACHER	77,824	102,365	99,848	131,981	32,133	32.2%
526000 WORKER'S COMPENSATION	4,160	6,873	6,872	8,040	1,168	17.0%
543000 REPAIR AND MAINTENANCE	12,421	9,815	12,760	12,760	-	0.0%
544200 RENTAL EQUIPMENT	15,326	15,224	15,225	15,225	-	0.0%
553400 POSTAGE	500	-	500	500	-	0.0%
556100 TUITION	87,504	47,383	100,000	70,000	(30,000)	-30.0%
558000 TRAVEL	5,874	5,350	6,671	6,671	-	0.0%
561000 GENERAL SUPPLIES	59,699	53,709	49,157	43,583	(5,574)	-11.3%
564000 BOOKS AND PERIODICALS	14,164	10,195	11,178	11,178	-	0.0%
573100 NEW EQUIPMENT	4,353	4,353	4,353	3,353	(1,000)	-23.0%
573300 NEW FURNITURE	615	584	615	615	-	0.0%
573500 REPLACEMENT EQUIPMENT	9,856	10,200	10,238	9,988	(250)	-2.4%
573700 REPLACEMENT FURNITURE	1,740	1,410	1,773	1,073	(700)	-39.5%
581000 DUES AND FEES	-	-	-	-	-	0.0%
TOTAL VOCATIONAL EDUCATION	2,257,116	2,278,366	2,247,621	2,195,889	(51,732)	-2.3%

1410 CO-CURRICULAR ACTIVITIES EDUCATION

511400 SALARIES - TEACHERS	58,445	53,010	54,575	69,707	15,132	27.7%
522000 SOCIAL SECURITY	4,844	4,436	5,290	5,679	389	7.4%
523100 RETIREMENT OTHER	65	79	-	14	14	0.0%
523200 RETIREMENT TEACHER	3,491	4,171	5,546	7,696	2,150	38.8%
526000 WORKER'S COMPENSATION	350	323	346	405	59	17.1%
TOTAL CO-CURRICULAR	67,195	62,019	65,757	83,501	17,744	27.0%

1420 ATHLETICS

511200 SALARIES - ADMIN	72,313	72,313	72,313	74,166	1,853	2.6%
511400 SALARIES - TEACHERS	123,900	128,899	127,003	129,236	2,233	1.8%
511700 SALARIES - CLERICAL	17,679	17,983	20,221	21,232	1,011	5.0%
521100 HEALTH INSURANCE	4,054	-	-	18,501	18,501	0.0%
521200 DENTAL INSURANCE	245	197	208	217	9	4.3%
521300 LIFE INSURANCE	144	144	145	145	-	0.0%
522000 SOCIAL SECURITY	15,678	16,482	16,648	15,964	(684)	-4.1%
523100 RETIREMENT OTHER	134	144	-	-	-	0.0%
523200 RETIREMENT TEACHER	8,129	10,603	15,985	22,145	6,160	38.5%
526000 WORKER'S COMPENSATION	1,059	1,108	1,188	1,390	202	17.0%
531000 ADMINISTRATIVE SERVICES	40,408	40,725	44,555	44,783	228	0.5%
533000 OTHER PROFESSIONAL SERVICES	-	10,000	20,000	30,000	10,000	50.0%
543000 REPAIR AND MAINTENANCE	7,457	10,903	5,618	5,818	200	3.6%
544200 RENTAL EQUIPMENT	958	958	958	958	-	0.0%
553100 TELEPHONE	1,172	1,195	-	-	-	0.0%
558000 TRAVEL	3,301	3,653	3,000	3,000	-	0.0%
561000 GENERAL SUPPLIES	19,896	19,049	20,973	18,416	(2,557)	-12.2%

**ROCHESTER SCHOOL DEPARTMENT
FY12
APPROVED BUDGET**

	2009 EXPENDED	2010 EXPENDED	2011 REVISED	2012 APPROVED BUDGET	CHANGE \$	%
561100 GENERAL SUPPLIES OTHER	1,619	1,472	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	42,314	47,135	45,397	44,913	(484)	-1.1%
581000 DUES AND FEES	37,042	40,767	40,924	40,924	-	0.0%
TOTAL ATHLETICS	397,500	423,730	435,136	471,808	36,672	8.4%

1430 SUMMER SCHOOL REGULAR EDUCATION

511400 SALARIES - TEACHERS	38,160	39,107	43,656	43,660	4	0.0%
511600 SALARIES - AIDE	2,252	2,102	165	200	35	21.2%
522000 SOCIAL SECURITY	3,075	3,135	3,334	3,355	21	0.6%
523100 RETIREMENT OTHER	197	193	226	226	-	0.0%
523200 RETIREMENT TEACHER	2,213	2,672	3,011	4,820	1,809	60.1%
526000 WORKER'S COMPENSATION	311	210	217	254	37	17.1%
561000 GENERAL SUPPLIES	200	390	216	229	13	6.0%
TOTAL SUMMER SCHOOL REG. EDUCATION	46,407	47,809	50,825	52,744	1,919	3.8%

1600 ADULT EDUCATION

511200 SALARIES - ADMIN	13,280	-	-	-	-	0.0%
511400 SALARIES - TEACHERS	-	3,574	11,964	11,964	-	0.0%
522000 SOCIAL SECURITY	1,016	315	916	916	-	0.0%
523200 RETIREMENT TEACHER	111	195	-	1,321	1,321	0.0%
526000 WORKER'S COMPENSATION	58	56	60	70	10	16.7%
554000 ADVERTISING	1,118	892	1,500	1,000	(500)	-33.3%
561000 GENERAL SUPPLIES	-	201	200	177	(23)	-11.5%
TOTAL ADULT EDUCATION	15,583	5,233	14,640	15,448	808	5.5%

2110 ATTENDANCE OFFICER

511601 SALARIES - AIDE	28,968	25,106	26,606	27,334	728	2.7%
521100 HEALTH INSURANCE	15,971	15,192	-	-	-	0.0%
521200 DENTAL INSURANCE	190	197	208	217	9	4.3%
521300 LIFE INSURANCE	21	26	32	32	-	0.0%
522000 SOCIAL SECURITY	1,966	1,730	1,707	1,841	134	7.9%
523100 RETIREMENT OTHER	2,594	2,391	2,438	2,785	347	14.2%
526000 WORKER'S COMPENSATION	135	129	138	161	23	16.7%
558000 TRAVEL	1,000	1,000	1,000	1,000	-	0.0%
TOTAL ATTENDANCE OFFICER	50,845	45,771	32,129	33,370	1,241	3.9%

2120 GUIDANCE SERVICES

511400 SALARIES - TEACHERS	975,663	894,614	898,377	931,791	33,414	3.7%
511700 SALARIES - CLERICAL	57,175	59,935	61,248	65,022	3,774	6.2%
521100 HEALTH INSURANCE	179,037	161,033	180,666	202,248	21,582	11.9%
521200 DENTAL INSURANCE	3,492	3,275	3,203	3,559	356	11.1%
521300 LIFE INSURANCE	495	437	426	453	27	6.3%
522000 SOCIAL SECURITY	74,864	69,132	69,611	70,240	629	0.9%
523100 RETIREMENT OTHER	4,986	5,490	5,611	6,876	1,265	22.5%
523200 RETIREMENT TEACHER	56,483	66,856	72,439	100,366	27,927	38.6%
526000 WORKER'S COMPENSATION	4,807	5,049	5,265	5,992	727	13.8%
532000 PURCHASE EDUCATIONAL SERVICES	325	-	-	-	-	0.0%
544200 RENTAL EQUIPMENT	958	958	958	958	-	0.0%
553400 POSTAGE	607	-	883	883	-	0.0%
558000 TRAVEL	856	952	1,000	1,000	-	0.0%
561000 GENERAL SUPPLIES	6,819	4,865	10,937	9,321	(1,616)	-14.8%
564000 BOOKS AND PERIODICALS	-	-	284	600	316	111.3%
573500 REPLACEMENT EQUIPMENT	1,310	1,030	1,540	1,000	(540)	-35.1%
581000 DUES AND FEES	346	-	550	695	145	26.4%
TOTAL GUIDANCE SERVICES	1,368,222	1,273,626	1,312,998	1,401,004	88,006	6.7%

**ROCHESTER SCHOOL DEPARTMENT
FY12
APPROVED BUDGET**

	2009 EXPENDED	2010 EXPENDED	2011 REVISED	2012 APPROVED BUDGET	CHANGE \$	%
2130 HEALTH SERVICES						
511400 SALARIES - TEACHERS	408,923	430,280	432,957	444,453	11,496	2.7%
511700 SALARIES - CLERICAL	33,177	38,064	35,588	38,289	2,701	7.6%
512000 SALARIES - SUBS	-	3,074	-	3,000	3,000	0.0%
521100 HEALTH INSURANCE	90,053	82,752	102,368	94,784	(7,584)	-7.4%
521200 DENTAL INSURANCE	1,329	1,529	1,664	1,736	72	4.3%
521300 LIFE INSURANCE	232	232	234	234	-	0.0%
522000 SOCIAL SECURITY	31,744	34,089	34,473	35,396	923	2.7%
523200 RETIREMENT TEACHER	23,610	32,123	35,839	47,636	11,797	32.9%
526000 WORKER'S COMPENSATION	2,209	2,141	2,146	2,511	365	17.0%
534000 TECHNICAL SERVICES	375	400	551	551	-	0.0%
553400 POSTAGE	171	-	319	319	-	0.0%
558000 TRAVEL	1,184	1,095	1,405	1,405	-	0.0%
561000 GENERAL SUPPLIES	6,574	4,342	4,348	3,855	(493)	-11.3%
564000 BOOKS AND PERIODICALS	172	352	878	878	-	0.0%
573100 NEW EQUIPMENT	-	-	2,500	2,500	-	0.0%
573500 REPLACEMENT EQUIPMENT	1,515	1,356	2,000	2,000	-	0.0%
TOTAL HEALTH SERVICES	601,267	631,829	657,270	679,547	22,277	3.4%

2210 CURRICULUM

511200 SALARIES - ADMIN	191,396	126,651	77,000	78,925	1,925	2.5%
511400 SALARIES - TEACHERS	94,063	74,684	80,000	80,000	-	0.0%
511600 SALARIES - AIDE	55,234	43,126	51,750	51,750	-	0.0%
521100 HEALTH INSURANCE	6,254	13,479	17,220	16,670	(550)	-3.2%
521200 DENTAL INSURANCE	380	202	208	217	9	4.3%
521300 LIFE INSURANCE	288	145	145	145	-	0.0%
522000 SOCIAL SECURITY	26,472	19,040	18,150	16,029	(2,121)	-11.7%
523100 RETIREMENT OTHER	59	219	-	-	-	0.0%
523200 RETIREMENT TEACHER	16,406	11,556	14,196	18,980	4,784	33.7%
524000 TUITION REIMBURSEMENT	239,975	230,308	236,000	236,000	-	0.0%
524100 TUITION REIMBURSEMENT	50,965	71,903	60,000	60,000	-	0.0%
524200 TUITION REIMBURSEMENT	48,619	25,001	34,000	34,000	-	0.0%
526000 WORKER'S COMPENSATION	950	1,553	1,666	1,949	283	17.0%
532000 PURCHASED EDUCATIONAL SERVICES	43,865	54,759	58,200	60,000	1,800	3.1%
533000 PROFESSIONAL SERVICES	2,400	-	-	-	-	0.0%
558000 TRAVEL	2,464	-	600	600	-	0.0%
558100 TRAVEL ADMIN	25,423	18,925	30,000	30,000	-	0.0%
558300 TRAVEL PARA	336	-	-	-	-	0.0%
558400 TRAVEL PROFESSIONALS	3,157	5,881	8,400	8,400	-	0.0%
558500 WORKSHOP TRAVEL	7,901	9,092	11,000	11,000	-	0.0%
561000 GENERAL SUPPLIES	332	594	800	709	(91)	-11.4%
561000 FOOD	5,645	6,325	6,000	6,000	-	0.0%
564000 BOOKS AND PERIODICALS	161,686	138,597	155,506	113,800	(41,706)	-26.8%
564100 BOOKS AND OTHER PRINTED MEDIA	9,211	3,713	18,425	17,590	(835)	-4.5%
581000 DUES AND FEES	337	219	1,000	-	(1,000)	-100.0%
TOTAL CURRICULUM	993,816	855,972	880,266	842,764	(37,502)	-4.3%

2222 LIBRARY SERVICES

511400 SALARIES - TEACHERS	165,937	174,247	173,432	177,144	3,712	2.1%
511600 SALARIES - AIDE	129,596	129,519	137,558	139,818	2,260	1.6%
521100 HEALTH INSURANCE	21,804	31,523	39,433	38,379	(1,054)	-2.7%
521200 DENTAL INSURANCE	569	594	624	543	(81)	-13.0%
521300 LIFE INSURANCE	99	100	104	104	-	0.0%
522000 SOCIAL SECURITY	21,724	22,399	22,908	22,561	(347)	-1.5%
523100 RETIREMENT OTHER	1,507	1,420	1,759	2,129	370	21.0%
523200 RETIREMENT TEACHER	9,581	13,009	13,869	19,147	5,278	38.1%
526000 WORKER'S COMPENSATION	1,408	1,436	1,540	1,801	261	16.9%
561000 GENERAL SUPPLIES	4,661	5,634	5,836	6,073	237	4.1%

**ROCHESTER SCHOOL DEPARTMENT
FY12
APPROVED BUDGET**

	2009 EXPENDED	2010 EXPENDED	2011 REVISED	2012 APPROVED BUDGET	CHANGE \$	%
564000 BOOKS AND PERIODICALS	46,503	42,728	44,485	40,150	(4,335)	-9.7%
573100 NEW EQUIPMENT	1,757	848	1,165	-	(1,165)	-100.0%
573500 REPLACEMENT EQUIPMENT	3,974	3,772	3,950	4,500	550	13.9%
581000 DUES AND FEES	395	-	-	-	-	0.0%
TOTAL LIBRARY SERVICES	409,514	427,229	446,663	452,349	5,686	1.3%

2225 TECHNOLOGY SERVICES

511400 SALARIES - TEACHERS	58,961	61,370	61,059	62,265	1,206	2.0%
511900 SALARIES	226,639	223,502	223,548	230,538	6,990	3.1%
521100 HEALTH INSURANCE	46,225	57,339	75,466	68,513	(6,953)	-9.2%
521200 DENTAL INSURANCE	759	931	1,040	1,085	45	4.3%
521300 LIFE INSURANCE	129	128	130	130	-	0.0%
522000 SOCIAL SECURITY	20,946	20,580	20,419	20,230	(189)	-0.9%
523100 RETIREMENT OTHER	18,029	18,983	20,296	22,908	2,612	12.9%
523200 RETIREMENT TEACHER	3,404	4,583	4,995	6,741	1,746	35.0%
526000 WORKER'S COMPENSATION	1,308	1,356	1,454	1,701	247	17.0%
534000 TECHNICAL SERVICES	18,973	36,192	34,687	37,000	2,313	6.7%
543000 REPAIR AND MAINTENANCE	59,376	100,407	119,500	119,500	-	0.0%
553200 DATA COMMUNICATION	31,997	32,400	34,000	34,000	-	0.0%
558000 TRAVEL	4,304	5,540	5,500	5,500	-	0.0%
561000 GENERAL SUPPLIES	1,188	1,253	1,300	1,153	(147)	-11.3%
573100 NEW EQUIPMENT	1,098	156,354	1,200	1,200	-	0.0%
573300 NEW FURNITURE	482	476	500	500	-	0.0%
573500 REPLACEMENT EQUIPMENT	136,988	105,894	35,000	100,000	65,000	185.7%
581000 DUES AND FEES	516	998	1,000	1,000	-	0.0%
TOTAL TECHNOLOGY SERVICES	631,323	828,286	641,094	713,964	72,870	11.4%

2310 SCHOOL BOARD SERVICES

511900 SALARIES	19,277	21,950	20,400	22,000	1,600	7.8%
522000 SOCIAL SECURITY	1,475	1,679	1,561	1,683	122	7.8%
526000 WORKER'S COMPENSATION	115	103	110	129	19	17.3%
531200 MANAGEMENT SERVICES	4,985	4,992	5,460	5,500	40	0.7%
531900 ADMINISTRATIVE SERVICES OTHER	50	160	1,300	200	(1,100)	-84.6%
533100 LEGAL	270	375	8,000	8,000	-	0.0%
533200 NEGOTIATIONS	10,304	6,645	40,000	20,000	(20,000)	-50.0%
552000 INSURANCE	74,832	80,257	87,603	98,929	11,326	12.9%
TOTAL SCHOOL BOARD SERVICES	111,309	116,161	164,434	156,441	(7,993)	-4.9%

2320 SUPERINTENDENT'S OFFICE

511100 SALARIES - EXECUTIVE	218,726	219,612	219,612	251,002	31,390	14.3%
511300 SALARIES - MANAGERIAL	130,342	126,066	128,862	173,298	44,436	34.5%
511700 SALARIES - CLERICAL	83,386	103,832	72,536	57,284	(15,252)	-21.0%
512000 SALARIES - SUBS	3,592	488	3,500	3,000	(500)	-14.3%
521100 HEALTH INSURANCE	59,851	85,975	96,491	91,716	(4,775)	-4.9%
521200 DENTAL INSURANCE	1,147	1,226	1,040	1,194	154	14.8%
521300 LIFE INSURANCE	445	442	419	446	27	6.4%
522000 SOCIAL SECURITY	34,119	36,072	30,574	33,324	2,750	9.0%
523100 RETIREMENT OTHER	37,853	41,127	38,705	51,861	13,156	34.0%
526000 WORKER'S COMPENSATION	2,052	2,109	2,112	2,471	359	17.0%
533000 OTHER PROFESSIONAL SERVICES	2,276	52,946	40,850	14,500	(26,350)	-64.5%
533100 LEGAL	16,874	16,808	22,400	22,400	-	0.0%
543000 REPAIR AND MAINTENANCE	3,354	3,481	4,100	4,500	400	9.8%
544200 RENTAL OF EQUIPMENT	2,874	2,874	2,874	2,874	-	0.0%
553400 POSTAGE	16,140	35,436	18,000	18,000	-	0.0%
554000 ADVERTISING	4,498	4,063	7,000	7,000	-	0.0%
555000 PRINTING AND BINDING	-	-	1,800	1,800	-	0.0%
558000 TRAVEL	5,935	5,095	7,000	7,000	-	0.0%
561000 GENERAL SUPPLIES	13,566	11,591	10,000	10,639	639	6.4%

ROCHESTER SCHOOL DEPARTMENT

FY12

APPROVED BUDGET

	2009 EXPENDED	2010 EXPENDED	2011 REVISED	2012 APPROVED BUDGET	CHANGE \$	%
564000 BOOKS AND PERIODICALS	829	1,786	1,000	1,000	-	0.0%
573100 NEW EQUIPMENT	4,518	6,948	-	-	-	0.0%
573300 NEW FURNITURE	309	-	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	1,499	-	-	-	-	0.0%
580200 PRIOR YEAR AUDIT ADJUSTMENT	61,371	80,995	-	-	-	0.0%
581000 DUES AND FEES	23,143	27,232	25,230	26,850	1,620	6.4%
TOTAL SUPERINTENDENT'S OFFICE	728,697	866,204	734,105	782,159	48,054	6.5%

2410 PRINCIPAL'S OFFICE

511200 SALARIES - ADMIN	1,311,606	1,283,851	1,231,320	1,452,809	221,489	18.0%
511700 SALARIES - CLERICAL	453,682	469,919	503,495	528,742	25,247	5.0%
521100 HEALTH INSURANCE	365,861	393,688	485,798	416,946	(68,852)	-14.2%
521200 DENTAL INSURANCE	5,093	5,411	5,616	5,643	27	0.5%
521300 LIFE INSURANCE	2,805	2,781	2,738	2,575	(163)	-6.0%
522000 SOCIAL SECURITY	126,483	124,712	124,413	119,746	(4,667)	-3.8%
523100 RETIREMENT OTHER	31,468	31,745	35,420	44,047	8,627	24.4%
523200 RETIREMENT TEACHER	76,021	96,638	98,768	132,088	33,320	33.7%
526000 WORKER'S COMPENSATION	8,251	8,452	8,607	9,900	1,293	15.0%
553400 POSTAGE	13,251	12,741	14,540	14,540	-	0.0%
555000 PRINTING AND BINDING	1,454	1,150	1,500	1,200	(300)	-20.0%
558000 TRAVEL	2,503	1,816	1,900	1,900	-	0.0%
561000 GENERAL SUPPLIES	40,771	44,934	42,186	58,678	16,492	39.1%
564000 BOOKS AND PERIODICALS	501	880	2,270	3,561	1,291	56.9%
573100 NEW EQUIPMENT	699	4,212	5,577	-	(5,577)	-100.0%
573500 REPLACEMENT EQUIPMENT	6,727	4,438	2,950	3,000	50	1.7%
573700 REPLACEMENT FURNITURE	-	840	487	-	(487)	-100.0%
581000 DUES AND FEES	14,183	13,671	17,938	18,669	731	4.1%
TOTAL PRINCIPAL'S OFFICE	2,461,360	2,501,879	2,585,523	2,814,044	228,521	8.8%

2490 GRADUATION

558900 GRADUATION	14,039	13,454	14,000	14,000	-	0.0%
TOTAL GRADUATION	14,039	13,454	14,000	14,000	-	0.0%

2510 FISCAL SERVICES

511200 SALARIES - ADMIN	90,952	91,335	91,335	100,469	9,134	10.0%
511300 SALARIES - MANAGERIAL	46,042	46,236	46,236	47,577	1,341	2.9%
511700 SALARIES - CLERICAL	136,182	140,266	144,123	151,254	7,131	4.9%
512000 SALARIES - SUBS	1,180	1,298	5,000	2,500	(2,500)	-50.0%
521100 HEALTH INSURANCE	59,750	60,154	75,434	69,320	(6,114)	-8.1%
521200 DENTAL INSURANCE	1,139	1,181	1,248	1,302	54	4.3%
521300 LIFE INSURANCE	154	154	156	156	-	0.0%
522000 SOCIAL SECURITY	19,700	19,934	20,730	20,249	(481)	-2.3%
523100 RETIREMENT OTHER	24,051	25,633	26,105	31,630	5,525	21.2%
526000 WORKER'S COMPENSATION	1,373	1,344	1,342	1,570	228	17.0%
543000 REPAIR AND MAINTENANCE	23,410	24,449	26,309	25,000	(1,309)	-5.0%
544200 RENTAL EQUIPMENT	958	958	958	958	-	0.0%
558000 TRAVEL	3,444	3,559	2,582	3,032	450	17.4%
561000 GENERAL SUPPLIES	6,747	11,469	5,998	10,107	4,109	68.5%
573100 NEW EQUIPMENT	1,250	535	-	-	-	0.0%
581000 DUES AND FEES	854	1,323	1,000	1,000	-	0.0%
TOTAL FISCAL SERVICES	417,185	429,828	448,556	466,124	17,568	3.9%

2600 OPERATION OF PLANT

511300 SALARIES - MANAGERIAL	92,203	124,246	124,246	121,422	(2,824)	-2.3%
511700 SALARIES - CLERICAL	29,269	30,125	30,999	32,511	1,512	4.9%
511800 SALARIES - O&M	1,259,751	1,274,527	1,310,712	1,369,644	58,932	4.5%

**ROCHESTER SCHOOL DEPARTMENT
FY12
APPROVED BUDGET**

	2009 EXPENDED	2010 EXPENDED	2011 REVISED	2012 APPROVED BUDGET	CHANGE \$	%
512100 SALARIES - O&M SUBS	25,617	34,194	50,000	40,875	(9,125)	-18.3%
521100 HEALTH INSURANCE	401,621	363,943	468,976	479,964	10,988	2.3%
521200 DENTAL INSURANCE	5,913	6,578	7,280	7,378	98	1.3%
521300 LIFE INSURANCE	1,528	1,500	1,560	1,521	(39)	-2.5%
522000 SOCIAL SECURITY	101,470	106,870	111,297	107,777	(3,520)	-3.2%
523100 RETIREMENT OTHER	115,543	125,218	127,464	151,277	23,813	18.7%
526000 WORKER'S COMPENSATION	38,791	36,974	38,098	44,572	6,474	17.0%
541100 WATER AND SEWERAGE	45,598	47,376	55,000	55,000	-	0.0%
543000 REPAIR AND MAINTENANCE	157,349	156,333	207,497	217,387	9,890	4.8%
543200 TRANSFER TO CIP	-	1,230,500	131,000	150,700	19,700	15.0%
544100 RENTAL OF LAND AND BUILDING	200,583	200,583	217,641	252,715	35,074	16.1%
544200 RENTAL OF EQUIPMENT	958	958	958	958	-	0.0%
552100 INSURANCE	85,000	102,882	90,900	101,864	10,964	12.1%
553100 TELEPHONE	53,798	57,016	63,000	64,000	1,000	1.6%
558000 TRAVEL	6,174	5,623	5,779	5,479	(300)	-5.2%
561000 GENERAL SUPPLIES	89,329	68,370	77,280	68,518	(8,762)	-11.3%
561100 GENERAL SUPPLIES UNIFORMS	10,774	10,154	10,750	10,750	-	0.0%
562100 NATURAL GAS	190,694	210,384	288,491	295,100	6,609	2.3%
562200 ELECTRICITY	539,731	520,462	525,544	585,200	59,656	11.4%
562400 HEATING FUEL	364,212	138,245	218,313	207,313	(11,000)	-5.0%
573100 NEW EQUIPMENT	2,570	3,724	1,224	6,915	5,691	465.0%
573500 REPLACEMENT EQUIPMENT	39,141	4,119	14,147	12,147	(2,000)	-14.1%
581000 DUES AND FEES	60	150	553	150	(403)	-72.9%

TOTAL OPERATION OF PLANT AND MAINT.	3,857,679	4,861,054	4,178,709	4,391,137	212,428	5.1%
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2620 MAINTENANCE OF BUILDINGS

543000 REPAIR AND MAINTENANCE	126,827	124,272	96,006	91,500	(4,506)	-4.7%
561000 GENERAL SUPPLIES	37,081	35,652	36,304	32,187	(4,117)	-11.3%
573100 NEW EQUIPMENT	-	472	-	585	585	0.0%
573500 REPLACEMENT EQUIPMENT	2,732	312	9,885	8,385	(1,500)	-15.2%

TOTAL OPERATION OF BUILDINGS	166,640	160,708	142,195	132,657	(9,538)	-6.7%
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2630 CARE AND UPKEEP OF GROUNDS

543000 REPAIR AND MAINTENANCE	5,343	3,257	10,000	10,000	-	0.0%
561000 GENERAL SUPPLIES	6,540	3,392	6,000	5,320	(680)	-11.3%

TOTAL CARE AND UPKEEP OF GROUNDS	11,883	6,649	16,000	15,320	(680)	-4.3%
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2640 CARE AND UPKEEP OF EQUIPMENT

543000 REPAIR AND MAINTENANCE	7,857	2,998	10,640	10,640	-	0.0%
561000 GENERAL SUPPLIES	6,330	5,446	6,000	5,320	(680)	-11.3%

TOTAL CARE AND UPKEEP OF EQUIPMENT	14,187	8,444	16,640	15,960	(680)	-4.1%
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2650 CARE AND UPKEEP OF VEHICLES

543000 REPAIR AND MAINTENANCE	5,319	5,491	5,320	5,320	-	0.0%
552100 INSURANCE	3,400	3,664	4,005	4,536	531	13.3%
561000 GENERAL SUPPLIES	4,251	5,027	5,000	4,433	(567)	-11.3%
562600 VEHICLE FUEL	15,835	11,403	16,000	16,000	-	0.0%

TOTAL CARE AND UPKEEP OF VEHICLES	28,805	25,585	30,325	30,289	(36)	-0.1%
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2721 STUDENT TRANS REGULAR

551900 STUDENT TRANSPORTATION	872,491	910,218	933,957	926,016	(7,941)	-0.9%
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TOTAL STUDENT TRANS REGULAR	872,491	910,218	933,957	926,016	(7,941)	-0.9%
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**ROCHESTER SCHOOL DEPARTMENT
FY12
APPROVED BUDGET**

	2009 EXPENDED	2010 EXPENDED	2011 REVISED	2012 APPROVED BUDGET	CHANGE \$	%
2722 STUDENT TRANS SPECIAL ED						
551900 STUDENT TRANSPORTATION	573,304	683,975	676,034	641,575	(34,459)	-5.1%
TOTAL STUDENT TRANSPORT. SPECIAL ED	573,304	683,975	676,034	641,575	(34,459)	-5.1%
2723 STUDENT TRANS VOCATIONAL						
551900 STUDENT TRANSPORTATION	36,900	36,900	37,800	39,600	1,800	4.8%
TOTAL STUDENT TRANS VOCATIONAL	36,900	36,900	37,800	39,600	1,800	4.8%
2724 STUDENT TRANS ATHLETICS						
551900 STUDENT TRANSPORTATION	81,689	86,675	91,000	90,000	(1,000)	-1.1%
TOTAL STUDENT TRANS ATHLETICS	81,689	86,675	91,000	90,000	(1,000)	-1.1%
2725 STUDENT TRANS CO-CURRICULAR						
551900 STUDENT TRANSPORTATION	6,187	5,941	11,100	8,300	(2,800)	-25.2%
TOTAL STUDENT TRANS CO-CURRICULAR	6,187	5,941	11,100	8,300	(2,800)	-25.2%
2830 STAFF SERVICES						
525000 UNEMPLOYMENT	46,945	29,220	30,000	40,000	10,000	33.3%
527000 MEDICARE D CLAIMS	753	3,026	2,000	3,100	1,100	55.0%
529000 PHYSICALS	1,427	1,748	2,000	2,000	-	0.0%
TOTAL STAFF SERVICES	49,125	33,994	34,000	45,100	11,100	32.6%
5110 DEBT SERVICE - PRINCIPAL						
591000 REDEMPTION OF PRINCIPAL	2,849,229	2,727,574	2,603,010	1,895,370	(707,640)	-27.2%
TOTAL DEBT SERVICE PRINCIPAL	2,849,229	2,727,574	2,603,010	1,895,370	(707,640)	-27.2%
5120 DEBT SERVICE - INTEREST						
583000 INTEREST EXPENSE	862,997	715,854	622,059	586,020	(36,039)	-5.8%
TOTAL DEBT SERVICE INTEREST	862,997	715,854	622,059	586,020	(36,039)	-5.8%
GRAND TOTAL	50,449,384	53,414,413	54,050,200	54,235,312	185,112	0.3%