

# ROCHESTER SCHOOL DEPARTMENT



FY 2013

PROPOSED BUDGET

ROCHESTER SCHOOL DISTRICT  
FY 13 PROPOSED BUDGET

	2010 Expended	2011 Expended	2012 Budget	2013 SCHOOL BOARD REVIEW	Change \$	%
FY 2013 PROPOSED OPERATING BUDGET	\$53,414,413	\$53,420,560	\$54,235,312	\$55,310,026	\$1,074,714	2.0%
<b>TOTAL FY13 PROPOSED BUDGET</b>	<b>\$53,414,413</b>	<b>\$53,420,560</b>	<b>\$54,235,312</b>	<b>\$55,310,026</b>	<b>\$1,074,714</b>	<b>2.0%</b>
SPECIAL GRANTS APPROPRIATION	\$6,740,715	\$4,027,918	\$3,789,790	\$3,018,000	(\$771,790)	-20.4%
FOOD SERVICE	\$1,680,500	\$1,760,063	\$1,740,000	\$1,770,000	\$30,000	1.7%
<b>GRAND TOTAL</b>	<b>\$61,835,628</b>	<b>\$59,208,541</b>	<b>\$59,765,102</b>	<b>\$60,098,026</b>	<b>\$332,924</b>	<b>0.6%</b>
<b>BONDED CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$393,031</b>	<b>\$647,000</b>	<b>\$368,155</b>	<b>\$866,800</b>	<b>\$498,645</b>	<b>135.4%</b>
<b>CASH CAPITAL IMPROVEMENT PROGRAM (included in budget)</b>	<b>\$1,230,500</b>	<b>\$131,000</b>	<b>\$150,700</b>	<b>\$188,000</b>	<b>\$37,300</b>	<b>24.8%</b>

Rochester School Department  
FY 13 Revenue

	FY10 Actual	FY 11 Actual	FY 12 Budget	FY 13 School Board Review	% Difference
<b>Local Revenue</b>					
Tuition Regular	\$ 2,142,882.20	\$ 2,031,065.73	\$ 2,100,000.00	\$ 2,050,000.00	-2.4%
Tuition Summer School	\$ 8,560.00	\$ 9,115.00	\$ 9,000.00	\$ 9,000.00	0.0%
Tuition Vocational	\$ 35,041.15	\$ 18,732.45	\$ 30,000.00	\$ 10,000.00	-66.7%
Tuition Special Ed	\$ 93,781.43	\$ 416,744.00	\$ 175,000.00	\$ 200,000.00	14.3%
Reimbursement for Services SPED	\$ 67,267.00	\$ 126,183.77	\$ 100,000.00	\$ 100,000.00	0.0%
Athletic Admissions	\$ 12,496.00	\$ 12,202.00	\$ 13,000.00	\$ 12,000.00	-7.7%
Other Vocational Preschool	\$ 21,342.50	\$ 22,230.00	\$ 20,000.00	\$ 20,000.00	0.0%
Rental Income	\$ 17,004.02	\$ 14,320.84	\$ 17,000.00	\$ 14,000.00	-17.6%
E-Rate	\$ 32,357.51	\$ 31,957.83	\$ -	\$ 32,000.00	
Other Local Revenue	\$ 5,475.35	\$ 21,276.51	\$ 5,000.00	\$ 9,458.00	89.2%
<b>Total Local</b>	<b>\$ 2,436,207.16</b>	<b>\$ 2,703,828.13</b>	<b>\$ 2,469,000.00</b>	<b>\$ 2,456,458.00</b>	<b>-0.5%</b>
<b>State Revenue</b>					
Adequacy Education Grant	\$ 22,458,109.00	\$ 22,458,109.00	\$ 22,458,109.00	\$ 22,458,109.00	0.0%
School Building Aid	\$ 1,285,885.84	\$ 1,024,228.00	\$ 898,638.00	\$ 840,077.00	-6.5%
Catastrophic Aid	\$ 453,329.04	\$ 396,396.92	\$ 289,139.00	\$ 260,000.00	-10.1%
Vocational Tuition Aide	\$ 54,518.45	\$ 50,712.26	\$ 50,000.00	\$ 50,000.00	0.0%
Vocational Transportation Aide	\$ 36,900.00	\$ 30,690.13	\$ 31,000.00	\$ 30,000.00	-3.2%
Driver Ed Aid	\$ -	\$ -	\$ -	\$ -	
<b>Total State</b>	<b>\$ 24,288,742.33</b>	<b>\$ 23,960,136.31</b>	<b>\$ 23,726,886.00</b>	<b>\$ 23,638,186.00</b>	<b>-0.4%</b>
<b>Federal Revenue</b>					
AF ROTC Reimbursement	\$ 66,471.55	\$ 68,759.40	\$ 66,000.00	\$ 69,000.00	4.5%
Medicaid	\$ 502,445.76	\$ 581,274.96	\$ 460,000.00	\$ 385,000.00	-16.3%
Medicaid Part D	\$ 126,582.56	\$ 88,240.34	\$ 125,000.00	\$ 100,000.00	-20.0%
Indirect Cost	\$ 101,759.35	\$ 88,984.14	\$ 100,000.00	\$ 80,000.00	-20.0%
<b>Total Federal</b>	<b>\$ 797,259.22</b>	<b>\$ 827,258.84</b>	<b>\$ 751,000.00</b>	<b>\$ 634,000.00</b>	<b>-15.6%</b>
<b>Tax</b>					
State Property	\$ 5,118,107.00	\$ 5,165,725.00	\$ 5,070,310.00	\$ 4,930,448.00	-2.8%
Local Property	\$ 21,839,961.00	\$ 21,474,000.00	\$ 22,218,116.00	\$ 23,650,934.00	6.4%
<b>Total Tax</b>	<b>\$ 26,958,068.00</b>	<b>\$ 26,639,725.00</b>	<b>\$ 27,288,426.00</b>	<b>\$ 28,581,382.00</b>	<b>4.7%</b>
<b>Total Revenue</b>	<b>\$ 54,480,276.71</b>	<b>\$ 54,130,948.28</b>	<b>\$ 54,235,312.00</b>	<b>\$ 55,310,026.00</b>	<b>2.0%</b>
Supplemental Appropriation					
<b>Total Revenue</b>	<b>\$ 54,480,276.71</b>	<b>\$ 54,130,948.28</b>	<b>\$ 54,235,312.00</b>	<b>\$ 55,310,026.00</b>	<b>2.0%</b>
<b>Total Expenditures</b>	<b>\$ 53,414,411.92</b>	<b>\$ 53,420,560.12</b>	<b>\$ 54,235,312.00</b>	<b>\$ 55,310,026.00</b>	<b>2.0%</b>
Difference Between Expenditures/Revenue	\$ 1,065,864.79	\$ 710,388.16			

**ROCHESTER SCHOOL DEPARTMENT  
FY13  
PROPOSED BUDGET**

	2010 EXPENDED	2011 EXPENDED	2012 BUDGET	2013 SCHOOL BOARD REVIEW	CHANGE \$	%
<b>1100 REGULAR INSTRUCTION</b>						
511400 SALARIES - TEACHERS	13,343,094	13,275,938	13,174,138	13,804,748	630,610	4.8%
511600 SALARIES - AIDE	455,528	503,576	641,108	617,103	(24,005)	-3.7%
511700 SALARIES - CLERICAL				14,574	14,574	
512000 SALARIES - SUBS	532,036	563,772	541,500	509,500	(32,000)	-5.9%
521100 HEALTH INSURANCE	2,667,362	3,369,348	3,029,901	3,180,266	150,365	5.0%
521200 DENTAL INSURANCE	46,384	48,961	49,750	44,341	(5,409)	-10.9%
521300 LIFE INSURANCE	7,030	7,136	7,033	7,270	237	3.4%
522000 SOCIAL SECURITY	1,032,394	1,023,972	1,043,767	1,077,914	34,147	3.3%
523100 RETIREMENT OTHER	14,474	14,993	24,503	14,264	(10,239)	-41.8%
523200 RETIREMENT TEACHER	983,387	1,054,341	1,515,826	1,544,081	28,255	1.9%
526000 WORKER'S COMPENSATION	67,290	60,668	81,075	78,370	(2,705)	-3.3%
532000 PURCHASED EDUCATIONAL SERVICES	16,538	3,202	16,900	12,000	(4,900)	-29.0%
532900 OTHER PROFESSIONAL SERVICES	37,107	37,107	38,964	38,964	-	0.0%
533900 PLACEMENT OF STUDENTS	21,850	43,376	28,000	28,000	-	0.0%
543000 REPAIR AND MAINTENANCE	64,013	67,319	69,172	59,700	(9,472)	-13.7%
544200 RENTAL EQUIPMENT	64,437	64,437	64,441	64,441	-	0.0%
558000 TRAVEL	6,919	10,868	11,200	10,200	(1,000)	-8.9%
561000 GENERAL SUPPLIES	411,068	332,564	356,025	349,680	(6,345)	-1.8%
564000 BOOKS AND PERIODICALS	175,893	141,361	115,718	120,802	5,084	4.4%
573100 NEW EQUIPMENT	22,697	18,876	5,170	6,020	850	16.4%
573300 NEW FURNITURE	9,687	2,841	7,486	2,000	(5,486)	-73.3%
573500 REPLACEMENT EQUIPMENT	16,144	16,748	13,782	10,535	(3,247)	-23.6%
573700 REPLACEMENT FURNITURE	16,918	7,142	11,400	13,300	1,900	16.7%
581000 DUES AND FEES	36,634	7,679	23,667	25,167	1,500	6.3%
<b>TOTAL REGULAR INSTRUCTION</b>	<b>20,048,884</b>	<b>20,676,226</b>	<b>20,870,526</b>	<b>21,633,240</b>	<b>762,714</b>	<b>3.7%</b>

**1210 SPECIAL EDUCATION**

511200 SALARIES - ADMIN	294,096	293,408	287,232	289,940	2,708	0.9%
511300 SALARIES - MANAGERIAL	-	34,086	37,911	38,617	706	1.9%
511400 SALARIES - TEACHERS	5,019,232	4,838,956	4,824,784	4,911,264	86,480	1.8%
511600 SALARIES - AIDE	1,757,789	1,877,965	2,177,296	2,230,439	53,143	2.4%
511601 SALARIES - AIDE EXEMPT	-	30,422	55,060	53,303	(1,757)	-3.2%
511700 SALARIES - CLERICAL	99,689	107,405	116,295	115,255	(1,040)	-0.9%
511701 SALARIES - CLERICAL	71,954	65,210	60,566	76,045	15,479	25.6%
512000 SALARIES - SUBS	327,599	285,892	262,000	262,000	-	0.0%
521100 HEALTH INSURANCE	1,346,443	1,788,604	1,644,773	1,542,956	(101,817)	-6.2%
521200 DENTAL INSURANCE	23,760	25,106	26,346	22,807	(3,539)	-13.4%
521300 LIFE INSURANCE	3,964	3,919	3,933	4,002	69	1.8%
522000 SOCIAL SECURITY	544,732	535,342	538,452	575,235	36,783	6.8%
523100 RETIREMENT OTHER	44,801	49,771	61,845	52,338	(9,507)	-15.4%
523200 RETIREMENT TEACHER	390,240	413,037	593,291	575,958	(17,333)	-2.9%
526000 WORKER'S COMPENSATION	34,942	29,453	42,386	38,997	(3,389)	-8.0%
532001 PURCHASED EDUCATIONAL SERVICES	91,819	-	-	-	-	0.0%
532100 PURCHASED ED SERVICES OTHER	608,771	590,104	1,268,773	1,242,772	(26,001)	-2.0%
533000 LEGAL	10,293	21,320	20,000	20,000	-	0.0%
543000 REPAIR AND MAINTENANCE	-	-	650	700	50	7.7%
544200 RENTAL EQUIPMENT	3,832	3,832	13,832	13,832	-	0.0%
553100 TELEPHONE	651	301	-	-	-	0.0%
555000 POSTAGE FEES	516	2,127	2,127	2,127	-	0.0%
556100 TUITION TO OTHER LEAS	249,253	239,516	250,000	127,800	(122,200)	-48.9%
556400 TUITION TO PRIVATE & OTHER	1,267,552	1,432,759	846,554	937,780	91,226	10.8%
556500 TUITION TO PRIVATE & OTHER OUT OF ST	-	-	116,000	60,100	(55,900)	-48.2%
556900 RESIDENT COST SPED	24,859	20,204	50,000	-	(50,000)	-100.0%
558000 TRAVEL	4,064	2,498	3,038	3,038	-	0.0%
558100 TRAVEL	14,570	14,217	15,827	15,827	-	0.0%
561000 GENERAL SUPPLIES	41,002	35,132	53,857	54,213	356	0.7%
561100 GENERAL SUPPLIES OTHER	11,209	19,808	16,197	16,197	-	0.0%
564000 BOOKS AND PERIODICALS	-	-	527	5,000	4,473	848.8%

**ROCHESTER SCHOOL DEPARTMENT  
FY13  
PROPOSED BUDGET**

	2010 EXPENDED	2011 EXPENDED	2012 BUDGET	2013 SCHOOL BOARD REVIEW	CHANGE \$	%
573100 NEW EQUIPMENT	-	162	500	31,735	31,235	6247.0%
573500 REPLACEMENT EQUIPMENT	2,438	633	1,000	1,500	500	50.0%
573700 REPLACEMENT FURNITURE	1,191	-	1,000	1,000	-	0.0%
581000 DUES AND FEES	3,301	2,684	3,925	4,050	125	3.2%
<b>TOTAL SPECIAL EDUCATION</b>	<b>12,294,562</b>	<b>12,763,872</b>	<b>13,395,977</b>	<b>13,326,827</b>	<b>(69,150)</b>	<b>-0.5%</b>

**1300 VOCATIONAL**

511200 SALARIES - ADMIN	73,313	73,313	76,166	76,908	742	1.0%
511400 SALARIES - TEACHERS	1,297,514	1,187,883	1,147,768	1,100,707	(47,061)	-4.1%
511600 SALARIES - AIDE	68,931	59,634	76,020	83,575	7,555	9.9%
511700 SALARIES - CLERICAL	31,183	32,219	34,059	33,583	(476)	-1.4%
512000 SALARIES - SUBS	11,355	27,959	15,000	30,000	15,000	100.0%
521100 HEALTH INSURANCE	412,920	474,269	427,747	437,599	9,852	2.3%
521200 DENTAL INSURANCE	5,866	5,628	5,868	4,966	(902)	-15.4%
521300 LIFE INSURANCE	878	821	817	821	4	0.5%
522000 SOCIAL SECURITY	103,143	94,933	89,571	91,600	2,029	2.3%
523100 RETIREMENT OTHER	5,802	6,232	7,006	6,844	(162)	-2.3%
523200 RETIREMENT TEACHER	102,365	101,461	141,281	132,997	(8,284)	-5.9%
526000 WORKER'S COMPENSATION	6,873	6,477	8,040	7,397	(643)	-8.0%
543000 REPAIR AND MAINTENANCE	9,815	9,887	12,760	12,800	40	0.3%
544200 RENTAL EQUIPMENT	15,224	15,224	15,225	15,225	-	0.0%
553400 POSTAGE	-	500	500	500	-	0.0%
556100 TUITION	47,383	37,978	70,000	70,000	-	0.0%
558000 TRAVEL	5,350	763	6,361	6,671	310	4.9%
561000 GENERAL SUPPLIES	53,709	42,917	43,583	43,583	-	0.0%
564000 BOOKS AND PERIODICALS	10,195	10,942	11,178	11,178	-	0.0%
573100 NEW EQUIPMENT	4,353	1,562	3,353	3,353	-	0.0%
573300 NEW FURNITURE	584	-	615	615	-	0.0%
573500 REPLACEMENT EQUIPMENT	10,200	6,504	9,988	9,988	-	0.0%
573700 REPLACEMENT FURNITURE	1,410	-	1,073	1,073	-	0.0%
581000 DUES AND FEES	-	-	-	-	-	0.0%
<b>TOTAL VOCATIONAL EDUCATION</b>	<b>2,278,366</b>	<b>2,197,106</b>	<b>2,203,979</b>	<b>2,181,983</b>	<b>(21,996)</b>	<b>-1.0%</b>

**1410 CO-CURRICULAR ACTIVITIES EDUCATION**

511400 SALARIES - TEACHERS	53,010	60,507	69,707	69,707	-	0.0%
522000 SOCIAL SECURITY	4,436	5,484	5,679	5,331	(348)	-6.1%
523100 RETIREMENT OTHER	79	245	14	-	(14)	-100.0%
523200 RETIREMENT TEACHER	4,171	5,061	7,996	7,880	(116)	-1.5%
526000 WORKER'S COMPENSATION	323	326	405	373	(32)	-7.9%
<b>TOTAL CO-CURRICULAR</b>	<b>62,019</b>	<b>71,623</b>	<b>83,801</b>	<b>83,291</b>	<b>(510)</b>	<b>-0.6%</b>

**1420 ATHLETICS**

511200 SALARIES - ADMIN	72,313	103,404	74,166	74,908	742	1.0%
511400 SALARIES - TEACHERS	128,899	128,162	129,236	130,007	771	0.6%
511700 SALARIES - CLERICAL	17,983	21,109	21,232	21,608	376	1.8%
521100 HEALTH INSURANCE	-	17,418	18,501	19,575	1,074	5.8%
521200 DENTAL INSURANCE	197	207	217	191	(26)	-12.0%
521300 LIFE INSURANCE	144	144	145	145	-	0.0%
522000 SOCIAL SECURITY	16,482	18,850	15,964	16,463	499	3.1%
523100 RETIREMENT OTHER	144	195	-	-	-	0.0%
523200 RETIREMENT TEACHER	10,603	13,678	22,945	22,422	(523)	-2.3%
526000 WORKER'S COMPENSATION	1,108	1,120	1,390	1,279	(111)	-8.0%
531000 ADMINISTRATIVE SERVICES	40,725	37,715	44,783	44,783	-	0.0%
533000 OTHER PROFESSIONAL SERVICES	10,000	20,000	23,000	30,000	7,000	30.4%
543000 REPAIR AND MAINTENANCE	10,903	12,642	6,780	6,118	(662)	-9.8%
544200 RENTAL EQUIPMENT	958	958	958	958	-	0.0%

**ROCHESTER SCHOOL DEPARTMENT  
FY13  
PROPOSED BUDGET**

	2010 EXPENDED	2011 EXPENDED	2012 BUDGET	2013 SCHOOL BOARD REVIEW	CHANGE \$	%
553100 TELEPHONE	1,195	554	-		-	0.0%
558000 TRAVEL	3,653	4,056	3,000	3,000	-	0.0%
561000 GENERAL SUPPLIES	19,049	13,331	18,416	18,416	-	0.0%
561100 GENERAL SUPPLIES OTHER	1,472	-	-		-	0.0%
573500 REPLACEMENT EQUIPMENT	47,135	36,687	43,256	44,913	1,657	3.8%
581000 DUES AND FEES	40,767	46,352	48,619	46,349	(2,270)	-4.7%
<b>TOTAL ATHLETICS</b>	<b>423,730</b>	<b>476,584</b>	<b>472,608</b>	<b>481,135</b>	<b>8,527</b>	<b>1.8%</b>

**1430 SUMMER SCHOOL REGULAR EDUCATION**

511400 SALARIES - TEACHERS	39,107	43,656	43,660	43,660	-	0.0%
511600 SALARIES - AIDE	2,102	165	200	200	-	0.0%
522000 SOCIAL SECURITY	3,135	3,333	3,355	3,355	-	0.0%
523100 RETIREMENT OTHER	193	225	126		(126)	-100.0%
523200 RETIREMENT TEACHER	2,672	3,011	5,420	4,934	(486)	-9.0%
526000 WORKER'S COMPENSATION	210	213	254	254	-	0.0%
561000 GENERAL SUPPLIES	390	215	229	229	-	0.0%
<b>TOTAL SUMMER SCHOOL REG. EDUCATION</b>	<b>47,809</b>	<b>50,818</b>	<b>53,244</b>	<b>52,632</b>	<b>(612)</b>	<b>-1.1%</b>

**1600 ADULT EDUCATION**

511200 SALARIES - ADMIN	-	-	-		-	0.0%
511400 SALARIES - TEACHERS	3,574	10,480	11,964	11,964	-	0.0%
522000 SOCIAL SECURITY	315	802	916	916	-	0.0%
523200 RETIREMENT TEACHER	195	226	1,321	1,351	30	2.3%
526000 WORKER'S COMPENSATION	56	11	70	64	(6)	-8.6%
554000 ADVERTISING	892	1,104	1,000	1,000	-	0.0%
561000 GENERAL SUPPLIES	201	199	177	177	-	0.0%
<b>TOTAL ADULT EDUCATION</b>	<b>5,233</b>	<b>12,821</b>	<b>15,448</b>	<b>15,472</b>	<b>24</b>	<b>0.2%</b>

**2110 ATTENDANCE OFFICER**

511601 SALARIES - AIDE	25,106	25,106	27,334	28,128	794	2.9%
521100 HEALTH INSURANCE	15,192	-	-		-	0.0%
521200 DENTAL INSURANCE	197	218	217	191	(26)	-12.0%
521300 LIFE INSURANCE	26	27	32	26	(6)	-18.8%
522000 SOCIAL SECURITY	1,730	1,913	1,841	2,069	228	12.4%
523100 RETIREMENT OTHER	2,391	2,391	2,185	2,476	291	13.3%
526000 WORKER'S COMPENSATION	129	130	161	148	(13)	-8.1%
558000 TRAVEL	1,000	1,000	1,000	1,000	-	0.0%
<b>TOTAL ATTENDANCE OFFICER</b>	<b>45,771</b>	<b>30,785</b>	<b>32,770</b>	<b>34,038</b>	<b>1,268</b>	<b>3.9%</b>

**2120 GUIDANCE SERVICES**

511400 SALARIES - TEACHERS	894,614	889,919	931,791	1,049,759	117,968	12.7%
511700 SALARIES - CLERICAL	59,935	62,442	65,022	66,278	1,256	1.9%
521100 HEALTH INSURANCE	161,033	231,534	202,248	259,782	57,534	28.4%
521200 DENTAL INSURANCE	3,275	3,471	3,559	3,649	90	2.5%
521300 LIFE INSURANCE	437	505	453	518	65	14.3%
522000 SOCIAL SECURITY	69,132	67,894	70,240	80,215	9,975	14.2%
523100 RETIREMENT OTHER	5,490	5,720	6,376	5,834	(542)	-8.5%
523200 RETIREMENT TEACHER	66,856	72,681	107,766	118,597	10,831	10.1%
526000 WORKER'S COMPENSATION	5,049	4,962	5,992	5,513	(479)	-8.0%
532000 PURCHASE EDUCATIONAL SERVICES	-	-	-		-	0.0%
544200 RENTAL EQUIPMENT	958	958	958	958	-	0.0%
553400 POSTAGE	-	883	883	883	-	0.0%
558000 TRAVEL	952	769	1,000	1,000	-	0.0%
561000 GENERAL SUPPLIES	4,865	6,896	9,321	9,152	(169)	-1.8%

**ROCHESTER SCHOOL DEPARTMENT  
FY13  
PROPOSED BUDGET**

	2010 EXPENDED	2011 EXPENDED	2012 BUDGET	2013 SCHOOL BOARD REVIEW	CHANGE \$	%
564000 BOOKS AND PERIODICALS		284	600	950	350	58.3%
573500 REPLACEMENT EQUIPMENT	1,030	1,443	1,000	1,000	-	0.0%
581000 DUES AND FEES	-	495	695	350	(345)	-49.6%
<b>TOTAL GUIDANCE SERVICES</b>	<b>1,273,626</b>	<b>1,350,854</b>	<b>1,407,904</b>	<b>1,604,438</b>	<b>196,534</b>	<b>14.0%</b>

**2130 HEALTH SERVICES**

511400 SALARIES - TEACHERS	430,280	427,915	444,453	431,718	(12,735)	-2.9%
511700 SALARIES - CLERICAL	38,064	35,461	38,289	39,741	1,452	3.8%
512000 SALARIES - SUBS	3,074	12,823	3,000	20,000	17,000	566.7%
521100 HEALTH INSURANCE	82,752	103,364	94,784	90,864	(3,920)	-4.1%
521200 DENTAL INSURANCE	1,529	1,652	1,736	1,146	(590)	-34.0%
521300 LIFE INSURANCE	232	231	234	234	-	0.0%
522000 SOCIAL SECURITY	34,089	34,213	35,396	36,235	839	2.4%
523200 RETIREMENT TEACHER	32,123	34,436	50,836	48,789	(2,047)	-4.0%
526000 WORKER'S COMPENSATION	2,141	2,023	2,511	2,310	(201)	-8.0%
534000 TECHNICAL SERVICES	400	1,250	551	551	-	0.0%
553400 POSTAGE	-	319	319	319	-	0.0%
558000 TRAVEL	1,095	1,335	1,405	1,405	-	0.0%
561000 GENERAL SUPPLIES	4,342	4,644	3,855	3,855	-	0.0%
564000 BOOKS AND PERIODICALS	352	655	878	878	-	0.0%
573100 NEW EQUIPMENT	-	819	2,500	2,500	-	0.0%
573500 REPLACEMENT EQUIPMENT	1,356	1,319	2,000	2,000	-	0.0%
<b>TOTAL HEALTH SERVICES</b>	<b>631,829</b>	<b>662,459</b>	<b>682,747</b>	<b>682,545</b>	<b>(202)</b>	<b>0.0%</b>

**2210 CURRICULUM**

511200 SALARIES - ADMIN	126,651	84,461	78,925	87,959	9,034	11.4%
511400 SALARIES - TEACHERS	74,684	84,727	80,000	80,000	-	0.0%
511600 SALARIES - AIDE	43,126	30,515	51,750	51,750	-	0.0%
521100 HEALTH INSURANCE	13,479	18,153	16,670	7,807	(8,863)	-53.2%
521200 DENTAL INSURANCE	202	217	217	105	(112)	-51.6%
521300 LIFE INSURANCE	145	144	145	41	(104)	-71.7%
522000 SOCIAL SECURITY	19,040	15,914	16,029	16,588	559	3.5%
523100 RETIREMENT OTHER	219	304	-	5,154	5,154	0.0%
523200 RETIREMENT TEACHER	11,556	13,038	17,380	16,260	(1,120)	-6.4%
524000 TUITION REIMBURSEMENT	230,308	221,089	236,000	236,000	-	0.0%
524100 TUITION REIMBURSEMENT	71,903	50,655	60,000	60,000	-	0.0%
524200 TUITION REIMBURSEMENT	25,001	17,233	34,000	34,000	-	0.0%
526000 WORKER'S COMPENSATION	1,553	1,570	1,949	1,793	(156)	-8.0%
532000 PURCHASED EDUCATIONAL SERVICES	54,759	59,492	60,000	100,000	40,000	66.7%
533000 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
558000 TRAVEL	-	37	600	600	-	0.0%
558100 TRAVEL ADMIN	18,925	31,977	30,000	30,000	-	0.0%
558300 TRAVEL PARA	-	-	-	-	-	0.0%
558400 TRAVEL PROFESSIONALS	5,881	2,617	8,400	8,400	-	0.0%
558500 WORKSHOP TRAVEL	9,092	8,122	11,000	11,000	-	0.0%
561000 GENERAL SUPPLIES	594	676	709	700	(9)	-1.3%
561000 FOOD	6,325	5,970	6,000	6,000	-	0.0%
564000 BOOKS AND PERIODICALS	138,597	66,746	113,595	72,800	(40,795)	-35.9%
564100 BOOKS AND OTHER PRINTED MEDIA	3,713	1,324	17,590	17,590	-	0.0%
573100 NEW EQUIPMENT	-	26,397	205	-	(205)	-100.0%
581000 DUES AND FEES	219	-	-	-	-	0.0%
<b>TOTAL CURRICULUM</b>	<b>855,972</b>	<b>741,378</b>	<b>841,164</b>	<b>844,547</b>	<b>3,383</b>	<b>0.4%</b>

**2222 LIBRARY SERVICES**

511400 SALARIES - TEACHERS	174,247	172,843	177,144	180,311	3,167	1.8%
511600 SALARIES - AIDE	129,519	138,895	139,818	145,141	5,323	3.8%

**ROCHESTER SCHOOL DEPARTMENT  
FY13  
PROPOSED BUDGET**

	2010 EXPENDED	2011 EXPENDED	2012 BUDGET	2013 SCHOOL BOARD REVIEW	CHANGE \$	%
521100 HEALTH INSURANCE	31,523	43,786	38,379	45,274	6,895	18.0%
521200 DENTAL INSURANCE	594	563	543	478	(65)	-12.0%
521300 LIFE INSURANCE	100	103	104	104	-	0.0%
522000 SOCIAL SECURITY	22,399	22,498	22,561	22,813	252	1.1%
523100 RETIREMENT OTHER	1,420	1,759	1,929	2,086	157	8.1%
523200 RETIREMENT TEACHER	13,009	13,909	20,447	20,318	(129)	-0.6%
526000 WORKER'S COMPENSATION	1,436	1,451	1,801	1,657	(144)	-8.0%
561000 GENERAL SUPPLIES	5,634	5,646	6,073	6,373	300	4.9%
564000 BOOKS AND PERIODICALS	42,728	44,958	40,150	39,000	(1,150)	-2.9%
573100 NEW EQUIPMENT	848	1,165	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	3,772	3,134	4,500	4,500	-	0.0%
573700 REPLACEMENT FURNITURE	-	1,498	-	-	-	0.0%
581000 DUES AND FEES	-	-	-	-	-	0.0%
<b>TOTAL LIBRARY SERVICES</b>	<b>427,229</b>	<b>452,209</b>	<b>453,449</b>	<b>468,055</b>	<b>14,606</b>	<b>3.2%</b>

**2225 TECHNOLOGY SERVICES**

511400 SALARIES - TEACHERS	61,370	61,052	62,265	62,941	676	1.1%
511900 SALARIES	223,502	240,095	230,538	256,889	26,351	11.4%
521100 HEALTH INSURANCE	57,339	72,525	53,513	60,715	7,202	13.5%
521200 DENTAL INSURANCE	931	1,037	1,085	981	(104)	-9.6%
521300 LIFE INSURANCE	128	129	130	156	26	20.0%
522000 SOCIAL SECURITY	20,580	21,455	20,230	22,182	1,952	9.6%
523100 RETIREMENT OTHER	18,983	19,133	21,108	21,025	(83)	-0.4%
523200 RETIREMENT TEACHER	4,583	5,073	7,141	7,112	(29)	-0.4%
526000 WORKER'S COMPENSATION	1,356	1,370	1,701	1,565	(136)	-8.0%
534000 TECHNICAL SERVICES	36,192	31,186	37,000	37,000	-	0.0%
543000 REPAIR AND MAINTENANCE	100,407	117,301	119,500	119,500	-	0.0%
553200 DATA COMMUNICATION	32,400	33,506	34,000	34,000	-	0.0%
558000 TRAVEL	5,540	3,607	5,500	5,500	-	0.0%
561000 GENERAL SUPPLIES	1,253	1,455	1,153	1,200	47	4.1%
573100 NEW EQUIPMENT	156,354	35,965	1,200	2,500	1,300	108.3%
573300 NEW FURNITURE	476	-	500	500	-	0.0%
573500 REPLACEMENT EQUIPMENT	105,894	34,342	148,000	100,000	(48,000)	-32.4%
581000 DUES AND FEES	998	158	1,000	1,000	-	0.0%
<b>TOTAL TECHNOLOGY SERVICES</b>	<b>828,286</b>	<b>679,389</b>	<b>745,564</b>	<b>734,766</b>	<b>(10,798)</b>	<b>-1.4%</b>

**2310 SCHOOL BOARD SERVICES**

511900 SALARIES	21,950	23,901	22,000	24,000	2,000	9.1%
522000 SOCIAL SECURITY	1,679	1,811	1,683	1,836	153	9.1%
526000 WORKER'S COMPENSATION	103	104	129	119	(10)	-7.8%
531200 MANAGEMENT SERVICES	4,992	5,190	5,500	5,500	-	0.0%
531900 ADMINISTRATIVE SERVICES OTHER	160	150	200	200	-	0.0%
533100 LEGAL	375	295	8,000	8,000	-	0.0%
533200 NEGOTIATIONS	6,645	39,723	20,000	40,000	20,000	100.0%
552000 INSURANCE	80,257	82,400	98,929	95,744	(3,185)	-3.2%
<b>TOTAL SCHOOL BOARD SERVICES</b>	<b>116,161</b>	<b>153,574</b>	<b>156,441</b>	<b>175,399</b>	<b>18,958</b>	<b>12.1%</b>

**2320 SUPERINTENDENT'S OFFICE**

511100 SALARIES - EXECUTIVE	219,612	243,356	225,707	222,942	(2,765)	-1.2%
511300 SALARIES - MANAGERIAL	126,066	166,124	173,298	177,356	4,058	2.3%
511700 SALARIES - CLERICAL	103,832	55,635	57,284	55,590	(1,694)	-3.0%
512000 SALARIES - SUBS	488	1,187	3,000	3,000	-	0.0%
521100 HEALTH INSURANCE	85,975	101,616	91,716	103,260	11,544	12.6%
521200 DENTAL INSURANCE	1,226	1,149	1,194	1,051	(143)	-12.0%
521300 LIFE INSURANCE	442	428	446	420	(26)	-5.8%
521400 DISABILITY INSURANCE	-	190	216	216	-	0.0%

**ROCHESTER SCHOOL DEPARTMENT  
FY13  
PROPOSED BUDGET**

	2010 EXPENDED	2011 EXPENDED	2012 BUDGET	2013 SCHOOL BOARD REVIEW	CHANGE \$	%
522000 SOCIAL SECURITY	36,072	30,529	33,324	33,074	(250)	-0.8%
523100 RETIREMENT OTHER	41,127	42,527	46,961	40,157	(6,804)	-14.5%
526000 WORKER'S COMPENSATION	2,109	1,089	2,471	2,273	(198)	-8.0%
533000 OTHER PROFESSIONAL SERVICES	52,946	55,216	59,500	15,000	(44,500)	-74.8%
533100 LEGAL	16,808	16,940	22,400	22,400	-	0.0%
543000 REPAIR AND MAINTENANCE	3,481	3,435	4,500	4,000	(500)	-11.1%
544200 RENTAL OF EQUIPMENT	2,874	2,874	2,874	2,874	-	0.0%
553400 POSTAGE	35,436	23,768	18,000	18,000	-	0.0%
554000 ADVERTISING	4,063	5,158	7,000	6,000	(1,000)	-14.3%
555000 PRINTING AND BINDING	-	51	1,800	1,800	-	0.0%
558000 TRAVEL	5,095	4,597	7,000	7,000	-	0.0%
561000 GENERAL SUPPLIES	11,591	8,251	10,639	10,639	-	0.0%
564000 BOOKS AND PERIODICALS	1,786	662	1,000	1,000	-	0.0%
573100 NEW EQUIPMENT	6,948	-	-	-	-	0.0%
573300 NEW FURNITURE	-	-	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	-	-	-	-	-	0.0%
580200 PRIOR YEAR AUDIT ADJUSTMENT	80,995	6,810	-	-	-	0.0%
581000 DUES AND FEES	27,232	20,443	26,850	34,850	8,000	29.8%
<b>TOTAL SUPERINTENDENT'S OFFICE</b>	<b>866,204</b>	<b>792,036</b>	<b>797,180</b>	<b>762,902</b>	<b>(34,278)</b>	<b>-4.3%</b>

**2410 PRINCIPAL'S OFFICE**

511200 SALARIES - ADMIN	1,283,851	1,230,768	1,477,888	1,529,902	52,014	3.5%
511700 SALARIES - CLERICAL	469,919	501,591	528,742	525,991	(2,751)	-0.5%
521100 HEALTH INSURANCE	393,688	452,079	416,946	494,410	77,464	18.6%
521200 DENTAL INSURANCE	5,411	5,386	5,643	6,030	387	6.9%
521300 LIFE INSURANCE	2,781	2,703	2,575	3,348	773	30.0%
522000 SOCIAL SECURITY	124,712	121,767	119,746	146,181	26,435	22.1%
523100 RETIREMENT OTHER	31,745	34,723	39,647	36,069	(3,578)	-9.0%
523200 RETIREMENT TEACHER	96,638	97,211	167,488	171,975	4,487	2.7%
526000 WORKER'S COMPENSATION	8,452	8,112	9,900	9,108	(792)	-8.0%
553400 POSTAGE	12,741	14,540	14,540	14,540	-	0.0%
555000 PRINTING AND BINDING	1,150	911	1,200	1,200	-	0.0%
558000 TRAVEL	1,816	823	1,900	1,400	(500)	-26.3%
561000 GENERAL SUPPLIES	44,934	40,928	38,379	45,689	7,310	19.0%
564000 BOOKS AND PERIODICALS	880	1,730	6,061	3,901	(2,160)	-35.6%
573100 NEW EQUIPMENT	4,212	5,488	-	6,000	6,000	0.0%
573500 REPLACEMENT EQUIPMENT	4,438	1,930	5,000	6,000	1,000	20.0%
573700 REPLACEMENT FURNITURE	840	479	1,000	-	(1,000)	-100.0%
581000 DUES AND FEES	13,671	15,123	18,369	15,934	(2,435)	-13.3%
<b>TOTAL PRINCIPAL'S OFFICE</b>	<b>2,501,879</b>	<b>2,536,291</b>	<b>2,855,024</b>	<b>3,017,678</b>	<b>162,654</b>	<b>5.7%</b>

**2490 GRADUATION**

558900 GRADUATION	13,454	13,439	14,000	14,000	-	0.0%
<b>TOTAL GRADUATION</b>	<b>13,454</b>	<b>13,439</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>0.0%</b>

**2510 FISCAL SERVICES**

511200 SALARIES - ADMIN	91,335	91,412	100,469	102,378	1,909	1.9%
511300 SALARIES - MANAGERIAL	46,236	46,236	47,577	49,231	1,654	3.5%
511700 SALARIES - CLERICAL	140,266	143,388	151,254	147,738	(3,516)	-2.3%
512000 SALARIES - SUBS	1,298	2,185	2,500	2,500	-	0.0%
521100 HEALTH INSURANCE	60,154	77,099	69,320	73,761	4,441	6.4%
521200 DENTAL INSURANCE	1,181	1,248	1,302	1,146	(156)	-12.0%
521300 LIFE INSURANCE	154	151	156	156	-	0.0%
522000 SOCIAL SECURITY	19,934	19,890	20,249	21,574	1,325	6.5%
523100 RETIREMENT OTHER	25,633	25,919	29,230	26,523	(2,707)	-9.3%
526000 WORKER'S COMPENSATION	1,344	1,265	1,570	1,444	(126)	-8.0%

**ROCHESTER SCHOOL DEPARTMENT  
FY13  
PROPOSED BUDGET**

	2010 EXPENDED	2011 EXPENDED	2012 BUDGET	2013 SCHOOL BOARD REVIEW	CHANGE \$	%
543000 REPAIR AND MAINTENANCE	24,449	23,425	25,000	26,052	1,052	4.2%
544200 RENTAL EQUIPMENT	958	958	958	958	-	0.0%
558000 TRAVEL	3,559	2,639	3,032	3,032	-	0.0%
561000 GENERAL SUPPLIES	11,469	6,226	10,107	10,098	(9)	-0.1%
573100 NEW EQUIPMENT	535				-	0.0%
581000 DUES AND FEES	1,323	750	1,000	1,000	-	0.0%
<b>TOTAL FISCAL SERVICES</b>	<b>429,828</b>	<b>442,790</b>	<b>463,724</b>	<b>467,591</b>	<b>3,867</b>	<b>0.8%</b>

**2600 OPERATION OF PLANT**

511300 SALARIES - MANAGERIAL	124,246	145,420	121,422	123,729	2,307	1.9%
511700 SALARIES - CLERICAL	30,125	30,972	32,511	31,945	(566)	-1.7%
511800 SALARIES - O&M	1,274,527	1,306,713	1,369,644	1,347,214	(22,430)	-1.6%
512100 SALARIES - O&M SUBS	34,194	30,670	40,875	40,875	-	0.0%
521100 HEALTH INSURANCE	363,943	467,028	479,964	477,636	(2,328)	-0.5%
521200 DENTAL INSURANCE	6,578	7,054	7,378	6,685	(693)	-9.4%
521300 LIFE INSURANCE	1,500	1,519	1,521	1,560	39	2.6%
522000 SOCIAL SECURITY	106,870	108,804	107,777	111,973	4,196	3.9%
523100 RETIREMENT OTHER	125,218	131,220	140,277	126,201	(14,076)	-10.0%
526000 WORKER'S COMPENSATION	36,974	35,906	44,572	42,847	(1,725)	-3.9%
541100 WATER AND SEWERAGE	47,376	73,087	55,000	55,000	-	0.0%
543000 REPAIR AND MAINTENANCE	156,333	182,220	198,543	186,913	(11,630)	-5.9%
543200 TRANSFER TO CIP	1,230,500	131,000	150,700	188,000	37,300	24.8%
544100 RENTAL OF LAND AND BUILDING	200,583	217,520	238,547	234,456	(4,091)	-1.7%
544200 RENTAL OF EQUIPMENT	958	958	958	958	-	0.0%
552100 INSURANCE	102,882	57,841	102,174	97,936	(4,238)	-4.1%
553100 TELEPHONE	57,016	70,738	64,000	68,000	4,000	6.3%
558000 TRAVEL	5,623	3,571	5,479	5,479	-	0.0%
561000 GENERAL SUPPLIES	68,370	69,917	68,518	75,929	7,411	10.8%
561100 GENERAL SUPPLIES UNIFORMS	10,154	10,532	10,750	10,750	-	0.0%
562100 NATURAL GAS	210,384	301,275	295,100	323,000	27,900	9.5%
562200 ELECTRICITY	520,462	525,696	585,200	540,100	(45,100)	-7.7%
562400 HEATING FUEL	138,245	37,647	207,313	151,765	(55,548)	-26.8%
573100 NEW EQUIPMENT	3,724	11,224	6,915	6,615	(300)	-4.3%
573500 REPLACEMENT EQUIPMENT	4,119	6,366	12,147	11,650	(497)	-4.1%
581000 DUES AND FEES	150	300	150	150	-	0.0%
<b>TOTAL OPERATION OF PLANT AND MAINT.</b>	<b>4,861,054</b>	<b>3,965,197</b>	<b>4,347,435</b>	<b>4,267,366</b>	<b>(80,069)</b>	<b>-1.8%</b>

**2620 MAINTENANCE OF BUILDINGS**

543000 REPAIR AND MAINTENANCE	124,272	131,113	110,344	97,145	(13,199)	-12.0%
561000 GENERAL SUPPLIES	35,652	35,663	32,187	35,187	3,000	9.3%
573100 NEW EQUIPMENT	472	-	585	585	-	0.0%
573500 REPLACEMENT EQUIPMENT	312	3,863	8,385	3,750	(4,635)	-55.3%
<b>TOTAL OPERATION OF BUILDINGS</b>	<b>160,708</b>	<b>170,639</b>	<b>151,501</b>	<b>136,667</b>	<b>(14,834)</b>	<b>-9.8%</b>

**2630 CARE AND UPKEEP OF GROUNDS**

543000 REPAIR AND MAINTENANCE	3,257	2,930	10,000	10,000	-	0.0%
561000 GENERAL SUPPLIES	3,392	4,605	5,320	5,911	591	11.1%
<b>TOTAL CARE AND UPKEEP OF GROUNDS</b>	<b>6,649</b>	<b>7,535</b>	<b>15,320</b>	<b>15,911</b>	<b>591</b>	<b>3.9%</b>

**2640 CARE AND UPKEEP OF EQUIPMENT**

543000 REPAIR AND MAINTENANCE	2,998	3,751	10,640	10,640	-	0.0%
561000 GENERAL SUPPLIES	5,446	5,939	5,320	5,911	591	11.1%
<b>TOTAL CARE AND UPKEEP OF EQUIPMENT</b>	<b>8,444</b>	<b>9,689</b>	<b>15,960</b>	<b>16,551</b>	<b>591</b>	<b>3.7%</b>

**ROCHESTER SCHOOL DEPARTMENT  
FY13  
PROPOSED BUDGET**

	2010 EXPENDED	2011 EXPENDED	2012 BUDGET	2013 SCHOOL BOARD REVIEW	CHANGE \$	%
<b>2650 CARE AND UPKEEP OF VEHICLES</b>						
543000 REPAIR AND MAINTENANCE	5,491	2,975	3,423	5,320	1,897	55.4%
552100 INSURANCE	3,664	3,778	4,536	4,362	(174)	-3.8%
561000 GENERAL SUPPLIES	5,027	4,440	4,433	4,433	-	0.0%
562600 VEHICLE FUEL	11,403	14,143	16,000	16,000	-	0.0%
573500 REPLACEMENT EQUIPMENT			1,897		(1,897)	-100.0%
<b>TOTAL CARE AND UPKEEP OF VEHICLES</b>	<b>25,585</b>	<b>25,335</b>	<b>30,289</b>	<b>30,115</b>	<b>(174)</b>	<b>-0.6%</b>
<b>2721 STUDENT TRANS REGULAR</b>						
551900 STUDENT TRANSPORTATION	910,218	946,750	926,016	966,137	40,121	4.3%
<b>TOTAL STUDENT TRANS REGULAR</b>	<b>910,218</b>	<b>946,750</b>	<b>926,016</b>	<b>966,137</b>	<b>40,121</b>	<b>4.3%</b>
<b>2722 STUDENT TRANS SPECIAL ED</b>						
551900 STUDENT TRANSPORTATION	683,975	788,775	735,275	726,880	(8,395)	-1.1%
<b>TOTAL STUDENT TRANSPORT. SPECIAL ED</b>	<b>683,975</b>	<b>788,775</b>	<b>735,275</b>	<b>726,880</b>	<b>(8,395)</b>	<b>-1.1%</b>
<b>2723 STUDENT TRANS VOCATIONAL</b>						
551900 STUDENT TRANSPORTATION	36,900	37,800	39,600	41,580	1,980	5.0%
<b>TOTAL STUDENT TRANS VOCATIONAL</b>	<b>36,900</b>	<b>37,800</b>	<b>39,600</b>	<b>41,580</b>	<b>1,980</b>	<b>5.0%</b>
<b>2724 STUDENT TRANS ATHLETICS</b>						
551900 STUDENT TRANSPORTATION	86,675	78,429	90,000	88,000	(2,000)	-2.2%
<b>TOTAL STUDENT TRANS ATHLETICS</b>	<b>86,675</b>	<b>78,429</b>	<b>90,000</b>	<b>88,000</b>	<b>(2,000)</b>	<b>-2.2%</b>
<b>2725 STUDENT TRANS CO-CURRICULAR</b>						
551900 STUDENT TRANSPORTATION	5,941	5,522	8,300	8,300	-	0.0%
<b>TOTAL STUDENT TRANS CO-CURRICULAR</b>	<b>5,941</b>	<b>5,522</b>	<b>8,300</b>	<b>8,300</b>	<b>-</b>	<b>0.0%</b>
<b>2830 STAFF SERVICES</b>						
525000 UNEMPLOYMENT	29,220	51,310	40,000	40,000	-	0.0%
527000 MEDICARE D CLAIMS	3,026	3,085	3,100	3,100	-	0.0%
529000 PHYSICALS	1,748	1,173	2,000	2,000	-	0.0%
<b>TOTAL STAFF SERVICES</b>	<b>33,994</b>	<b>55,568</b>	<b>45,100</b>	<b>45,100</b>	<b>-</b>	<b>0.0%</b>
<b>5110 DEBT SERVICE - PRINCIPAL</b>						
591000 REDEMPTION OF PRINCIPAL	2,727,574	2,603,010	1,769,246	1,877,756	108,510	6.1%
<b>TOTAL DEBT SERVICE PRINCIPAL</b>	<b>2,727,574</b>	<b>2,603,010</b>	<b>1,769,246</b>	<b>1,877,756</b>	<b>108,510</b>	<b>6.1%</b>
<b>5120 DEBT SERVICE - INTEREST</b>						
583000 INTEREST EXPENSE	715,854	622,059	515,720	509,124	(6,596)	-1.3%
<b>TOTAL DEBT SERVICE INTEREST</b>	<b>715,854</b>	<b>622,059</b>	<b>515,720</b>	<b>509,124</b>	<b>(6,596)</b>	<b>-1.3%</b>
<b>GRAND TOTAL</b>	<b>53,414,413</b>	<b>53,420,561</b>	<b>54,235,312</b>	<b>55,310,026</b>	<b>1,074,714</b>	<b>2.0%</b>