

ROCHESTER SCHOOL DEPARTMENT



FY 2014

PROPOSED BUDGET

ROCHESTER SCHOOL DISTRICT
FY 14 BUDGET
SCHOOL BOARD REVIEW

	2011 Expended	2012 Expended	2013 Revised Budget	2013 Spent/ Encumbered As of 1/30/13	2014 School Board Review	Change \$	%
FY 2014 PROPOSED OPERATING BUDGET	\$53,420,560	\$53,180,390	\$55,234,395	\$35,713,058	\$56,273,652	\$1,039,257	1.9%
TOTAL FY14 PROPOSED BUDGET	\$53,420,560	\$53,180,390	\$55,234,395	\$35,713,058	\$56,273,652	\$1,039,257	1.9%
SPECIAL GRANTS APPROPRIATION	\$4,027,918	\$3,789,790	\$3,018,000	\$0	\$3,218,000	\$200,000	6.6%
FOOD SERVICE	\$1,760,063	\$1,740,000	\$1,770,000	\$0	\$1,770,000	\$0	0.0%
GRAND TOTAL	\$59,208,541	\$58,710,180	\$60,022,395	\$35,713,058	\$61,261,652	\$1,239,257	2.1%
BONDED CAPITAL IMPROVEMENT PROGRAM	\$647,000	\$368,155	\$736,000	\$736,000	\$12,990,400	\$12,254,400	1665.0%
CASH CAPITAL IMPROVEMENT PROGRAM (included in budget)	\$131,000	\$150,700	\$188,000	\$188,000	\$213,638	\$25,638	13.6%

**Rochester School Department
FY 14 Revenue**

	FY 11 Actuals	FY 12 Actuals	FY 13 Budget	FY 14 School Board Review	% Difference
Local Revenue					
Tuition Regular	\$ 2,031,065.73	\$ 2,312,403.12	\$ 2,154,078.00	\$ 2,175,000.00	1.0%
Tuition Summer School	\$ 9,115.00	\$ 10,935.00	\$ 10,000.00	\$ 9,000.00	-10.0%
Tuition Vocational	\$ 18,732.45	\$ 21,792.41	\$ 10,000.00	\$ 20,000.00	100.0%
Tuition Special Ed	\$ 416,744.00	\$ 360,966.49	\$ 200,000.00	\$ 100,000.00	-50.0%
Reimbursement for Services SPED	\$ 126,183.77	\$ 58,873.71	\$ 100,000.00	\$ 80,000.00	-20.0%
Athletic Admissions	\$ 12,202.00	\$ 11,679.00	\$ 12,000.00	\$ 12,000.00	0.0%
Other Vocational Preschool	\$ 22,230.00	\$ 21,178.00	\$ 20,000.00	\$ 20,000.00	0.0%
Rental Income	\$ 14,320.84	\$ 13,955.42	\$ 14,000.00	\$ 5,000.00	-64.3%
E-Rate	\$ 31,957.83	\$ 28,497.52	\$ -	\$ 30,000.00	
Other Local Revenue	\$ 21,276.51	\$ 11,545.32	\$ 9,458.00	\$ 5,000.00	-47.1%
Total Local	\$ 2,703,828.13	\$ 2,851,825.99	\$ 2,529,536.00	\$ 2,456,000.00	-2.9%
State Revenue					
Adequacy Education Grant	\$ 22,458,109.00	\$ 22,458,109.00	\$ 22,458,109.00	\$ 22,552,712.00	0.4%
School Building Aid	\$ 1,024,228.00	\$ 898,637.89	\$ 840,077.00	\$ 838,969.00	-0.1%
Catastrophic Aid	\$ 396,396.92	\$ 352,946.14	\$ 287,922.00	\$ 300,000.00	4.2%
Vocational Tuition Aide	\$ 50,712.26	\$ 53,547.46	\$ 50,000.00	\$ 30,000.00	-40.0%
Vocational Transportation Aide	\$ 30,690.13	\$ 32,405.94	\$ 30,000.00	\$ 10,000.00	-66.7%
Driver Ed Aid	\$ -	\$ -	\$ -	\$ -	
Total State	\$ 23,960,136.31	\$ 23,795,646.43	\$ 23,666,108.00	\$ 23,731,681.00	0.3%
Federal Revenue					
AF ROTC Reimbursement	\$ 68,759.40	\$ 70,167.34	\$ 68,000.00	\$ 70,000.00	2.9%
Medicaid	\$ 581,274.96	\$ 499,969.55	\$ 385,000.00	\$ 450,000.00	16.9%
Medicaid Part D	\$ 88,240.34	\$ 149,395.23	\$ -	\$ -	
Indirect Cost	\$ 88,984.14	\$ 72,651.45	\$ 80,000.00	\$ 75,000.00	-6.3%
Total Federal	\$ 827,258.84	\$ 792,183.57	\$ 533,000.00	\$ 595,000.00	11.6%
Tax					
State Property	\$ 5,165,725.00	\$ 5,070,310.00	\$ 4,930,448.00	\$ 4,839,669.00	-1.8%
Local Property	\$ 21,474,000.00	\$ 22,218,116.00	\$ 23,575,303.00	\$ 24,651,302.00	4.6%
Total Tax	\$ 26,639,725.00	\$ 27,288,426.00	\$ 28,505,751.00	\$ 29,490,971.00	3.5%
Total Revenue	\$ 54,130,948.28	\$ 54,728,081.99	\$ 55,234,395.00	\$ 56,273,652.00	1.9%
Supplemental Appropriation					
Total Revenue	\$ 54,130,948.28	\$ 54,728,081.99	\$ 55,234,395.00	\$ 56,273,652.00	1.9%
Total Expenditures	\$ 53,420,560.12	\$ 53,180,425.17	\$ 55,234,395.00	\$ 56,273,652.00	1.9%
Difference Between Expenditures/Revenue	\$ 710,388.16	\$ 1,547,656.82			

**ROCHESTER SCHOOL DEPARTMENT
FY14 BUDGET
SCHOOL BOARD REVIEW**

	2011 EXPENDED	2012 EXPENDED	2013 REVISED BUDGET	2013 SPENT/ ENCUMBERED AS OF 1/30/13	2014 SCHOOL BOARD REVIEW	CHANGE \$	CHANGE %
1100 REGULAR INSTRUCTION							
511400 SALARIES - TEACHERS	13,275,938	12,843,852	13,558,489	8,058,685	13,602,463	43,974	0.3%
511600 SALARIES - AIDE	503,576	567,015	617,103	355,003	873,298	256,195	41.5%
511700 SALARIES - CLERICAL		12,263	14,574	9,963	14,574	-	0.0%
512000 SALARIES - SUBS	563,772	446,741	509,500	199,144	465,500	(44,000)	-8.6%
521100 HEALTH INSURANCE	3,369,348	2,983,514	3,083,263	1,896,530	2,752,194	(331,069)	-10.7%
521200 DENTAL INSURANCE	48,961	50,809	44,914	26,239	28,249	(16,665)	-37.1%
521300 LIFE INSURANCE	7,136	6,964	7,360	1,561	2,495	(4,865)	-66.1%
522000 SOCIAL SECURITY	1,023,972	997,702	1,087,110	617,829	1,047,851	(39,259)	-3.6%
523100 RETIREMENT OTHER	14,993	14,738	14,264	9,756	20,550	6,286	44.1%
523200 RETIREMENT TEACHER	1,054,341	1,469,064	1,557,705	898,794	1,860,393	302,688	19.4%
526000 WORKER'S COMPENSATION	60,668	85,183	55,247	55,242	63,098	7,851	14.2%
532000 PURCHASED EDUCATIONAL SERVICES	3,202	15,127	12,000	8,625	12,000	-	0.0%
532900 OTHER PROFESSIONAL SERVICES	37,107	37,107	38,607	38,607	40,200	1,593	4.1%
533900 PLACEMENT OF STUDENTS	43,376	33,285	28,000	24,090	40,000	12,000	42.9%
543000 REPAIR AND MAINTENANCE	67,319	60,611	59,689	55,507	54,734	(4,955)	-8.3%
544200 RENTAL EQUIPMENT	64,437	64,437	64,441	64,437	64,441	-	0.0%
558000 TRAVEL	10,868	10,631	10,200	6,064	9,500	(700)	-6.9%
561000 GENERAL SUPPLIES	332,564	345,943	307,901	306,403	379,542	71,641	23.3%
564000 BOOKS AND PERIODICALS	141,361	106,120	72,488	71,293	102,302	29,814	41.1%
573100 NEW EQUIPMENT	18,876	11,640	16,879	16,853	11,820	(5,059)	-30.0%
573300 NEW FURNITURE	2,841	4,406	592	592	-	(592)	-100.0%
573500 REPLACEMENT EQUIPMENT	16,748	15,515	4,982	4,877	15,035	10,053	201.8%
573700 REPLACEMENT FURNITURE	7,142	11,985	5,055	4,797	9,000	3,945	78.0%
581000 DUES AND FEES	7,679	24,078	29,950	29,950	57,450	27,500	91.8%
TOTAL REGULAR INSTRUCTION	20,676,226	20,218,729	21,200,313	12,760,841	21,526,689	326,376	1.5%

1210 SPECIAL EDUCATION

511200 SALARIES - ADMIN	293,408	224,343	289,940	201,324	227,811	(62,129)	-21.4%
511300 SALARIES - MANAGERIAL	34,086	37,911	38,617	24,803	40,189	1,572	4.1%
511400 SALARIES - TEACHERS	4,838,956	4,816,042	4,883,464	2,926,513	4,655,855	(227,609)	-4.7%
511600 SALARIES - AIDE	1,877,965	2,052,093	2,247,946	1,228,330	2,172,552	(75,394)	-3.4%
511601 SALARIES - AIDE EXEMPT	30,422	42,786	53,303	43,781	125,016	71,713	134.5%
511700 SALARIES - CLERICAL	107,405	111,293	115,255	66,678	75,100	(40,155)	-34.8%
511701 SALARIES - CLERICAL	65,210	65,627	76,045	22,975	53,072	(22,973)	-30.2%
512000 SALARIES - SUBS	285,892	222,896	262,000	121,003	263,000	1,000	0.4%
521100 HEALTH INSURANCE	1,788,604	1,503,764	1,526,480	969,023	1,597,002	70,522	4.6%
521200 DENTAL INSURANCE	25,106	26,749	22,998	13,819	21,868	(1,130)	-4.9%
521300 LIFE INSURANCE	3,919	3,792	4,032	939	1,498	(2,534)	-62.8%
522000 SOCIAL SECURITY	535,342	541,199	580,269	330,944	544,737	(35,532)	-6.1%
523100 RETIREMENT OTHER	49,771	49,877	52,338	30,263	59,757	7,419	14.2%
523200 RETIREMENT TEACHER	413,037	581,713	581,416	346,167	684,995	103,579	17.8%
526000 WORKER'S COMPENSATION	29,453	42,386	27,843	27,831	32,747	4,904	17.6%
532001 PURCHASED EDUCATIONAL SERVICES	-	-	-	-	-	-	0.0%
532100 PURCHASED ED SERVICES OTHER	590,104	1,062,151	1,733,527	1,646,030	1,568,914	(164,613)	-9.5%
533000 LEGAL	21,320	12,213	20,000	2,300	20,000	-	0.0%
543000 REPAIR AND MAINTENANCE	-	173	700	10	200	(500)	-71.4%
544200 RENTAL EQUIPMENT	3,832	13,832	19,402	19,402	19,402	-	0.0%
553100 TELEPHONE	301	-	-	-	-	-	0.0%
555000 POSTAGE FEES	2,127	148	2,127	2,127	2,127	-	0.0%
556100 TUITION TO OTHER LEAS	239,516	112,174	97,800	91,337	243,882	146,082	149.4%
556400 TUITION TO PRIVATE & OTHER	1,432,759	783,763	1,212,141	1,085,217	1,293,514	81,373	6.7%
556500 TUITION TO PRIVATE & OTHER OUT OF ST	-	111,031	60,100	27,000	30,000	(30,100)	-50.1%
556900 RESIDENT COST SPED	20,204	-	-	-	-	-	0.0%
558000 TRAVEL	2,498	3,822	3,038	1,909	3,800	762	25.1%
558100 TRAVEL	14,217	16,826	15,827	7,665	14,827	(1,000)	-6.3%
561000 GENERAL SUPPLIES	35,132	35,080	34,054	33,722	65,913	31,859	93.6%
561100 GENERAL SUPPLIES OTHER	19,808	9,065	10,697	4,803	40,787	30,090	281.3%
564000 BOOKS AND PERIODICALS	-	-	-	-	-	-	0.0%
573100 NEW EQUIPMENT	162	4,533	25,478	25,460	31,735	6,257	24.6%
573500 REPLACEMENT EQUIPMENT	633	175	500	500	1,500	1,000	200.0%
573700 REPLACEMENT FURNITURE	-	386	-	-	-	-	0.0%
581000 DUES AND FEES	2,684	3,606	4,050	3,625	4,050	-	0.0%

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TOTAL SPECIAL EDUCATION	12,763,872	12,491,451	14,001,387	9,305,500	13,895,850	(105,537)	-0.8%
1300 VOCATIONAL							
511200 SALARIES - ADMIN	73,313	76,166	76,908	47,097	78,181	1,273	1.7%
511400 SALARIES - TEACHERS	1,187,883	1,089,531	1,101,707	678,492	1,130,587	28,880	2.6%
511600 SALARIES - AIDE	59,634	77,351	83,575	38,650	62,260	(21,315)	-25.5%
511700 SALARIES - CLERICAL	32,219	33,583	33,583	21,027	32,833	(750)	-2.2%
512000 SALARIES - SUBS	27,959	29,162	30,000	19,562	47,000	17,000	56.7%
521100 HEALTH INSURANCE	474,269	414,094	428,034	256,928	441,000	12,966	3.0%
521200 DENTAL INSURANCE	5,628	5,771	4,966	2,805	4,632	(334)	-6.7%
521300 LIFE INSURANCE	821	808	821	196	340	(481)	-58.6%
522000 SOCIAL SECURITY	94,933	89,721	91,600	55,295	93,630	2,030	2.2%
523100 RETIREMENT OTHER	6,232	6,555	6,844	3,903	8,293	1,449	21.2%
523200 RETIREMENT TEACHER	101,461	134,610	132,997	81,991	171,219	38,222	28.7%
526000 WORKER'S COMPENSATION	6,477	8,040	5,236	5,235	6,361	1,125	21.5%
543000 REPAIR AND MAINTENANCE	9,887	11,551	13,021	10,884	14,600	1,579	12.1%
544200 RENTAL EQUIPMENT	15,224	15,224	15,225	15,224	15,225	-	0.0%
553400 POSTAGE	500	-	500	500	500	-	0.0%
556100 TUITION TO OTHERS	37,978	30,128	35,000	-	45,000	10,000	28.6%
558000 TRAVEL	763	2,996	5,000	2,750	3,500	(1,500)	-30.0%
561000 GENERAL SUPPLIES	42,917	43,826	26,664	26,662	43,363	16,699	62.6%
564000 BOOKS AND PERIODICALS	10,942	10,957	3,352	3,351	11,178	7,826	233.5%
573100 NEW EQUIPMENT	1,562	5,685	-	-	3,353	3,353	0.0%
573300 NEW FURNITURE	-	-	-	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	6,504	8,033	3,569	3,510	9,988	6,419	179.9%
573700 REPLACEMENT FURNITURE	-	-	-	-	-	-	0.0%
TOTAL VOCATIONAL EDUCATION	2,197,106	2,093,792	2,098,602	1,274,063	2,223,043	124,441	5.9%
1410 CO-CURRICULAR ACTIVITIES EDUCATION							
511400 SALARIES - TEACHERS	60,507	51,895	69,707	33,657	65,856	(3,851)	-5.5%
522000 SOCIAL SECURITY	5,484	4,862	5,331	2,824	5,329	(2)	0.0%
523100 RETIREMENT OTHER	245	282	-	74	69	69	0.0%
523200 RETIREMENT TEACHER	5,061	6,640	7,880	3,866	9,326	1,446	18.4%
526000 WORKER'S COMPENSATION	326	405	265	264	321	56	21.1%
TOTAL CO-CURRICULAR	71,623	64,085	83,183	40,685	80,901	(2,282)	-2.7%
1420 ATHLETICS							
511200 SALARIES - ADMIN	103,404	74,166	74,908	46,097	76,181	1,273	1.7%
511400 SALARIES - TEACHERS	128,162	131,657	130,007	44,175	132,899	2,892	2.2%
511700 SALARIES - CLERICAL	21,109	22,238	21,608	13,487	21,608	-	0.0%
521100 HEALTH INSURANCE	17,418	19,083	19,157	11,789	19,970	813	4.2%
521200 DENTAL INSURANCE	207	217	191	117	193	2	1.0%
521300 LIFE INSURANCE	144	144	145	55	90	(55)	-37.9%
522000 SOCIAL SECURITY	18,850	17,097	16,463	7,769	17,579	1,116	6.8%
523100 RETIREMENT OTHER	195	191	-	26	-	-	0.0%
523200 RETIREMENT TEACHER	13,678	16,435	22,422	7,717	25,534	3,112	13.9%
526000 WORKER'S COMPENSATION	1,120	1,390	906	906	1,100	194	21.4%
531000 ADMINISTRATIVE SERVICES	37,715	36,601	44,783	22,169	44,413	(370)	-0.8%
533000 OTHER PROFESSIONAL SERVICES	20,000	23,000	19,500	19,500	19,500	-	0.0%
543000 REPAIR AND MAINTENANCE	12,642	6,112	6,042	1,067	6,118	76	1.3%
544200 RENTAL EQUIPMENT	958	958	958	958	958	-	0.0%
553100 TELEPHONE	554	-	-	-	-	-	0.0%
558000 TRAVEL	4,056	7,232	3,000	1,549	4,000	1,000	33.3%
561000 GENERAL SUPPLIES	13,331	20,282	16,884	6,901	18,416	1,532	9.1%
561100 GENERAL SUPPLIES OTHER	-	-	-	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	36,687	48,036	44,343	26,407	44,913	570	1.3%
581000 DUES AND FEES	46,352	48,002	52,859	34,152	54,349	1,490	2.8%
TOTAL ATHLETICS	476,584	472,840	474,176	244,842	487,821	13,645	2.9%
1430 SUMMER SCHOOL REGULAR EDUCATION							

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511400 SALARIES - TEACHERS	43,656	26,829	43,860	28,816	32,000	(11,660)	-26.7%
511600 SALARIES - AIDE	165	-	200	-	-	(200)	-100.0%
522000 SOCIAL SECURITY	3,333	2,052	3,355	2,204	2,448	(907)	-27.0%
523100 RETIREMENT OTHER	225	-	-	-	-	-	0.0%
523200 RETIREMENT TEACHER	3,011	3,369	4,934	2,685	4,532	(402)	-8.1%
526000 WORKER'S COMPENSATION	213	254	182	180	219	37	20.3%
561000 GENERAL SUPPLIES	215	-	-	-	100	100	0.0%
TOTAL SUMMER SCHOOL REG. EDUCATION	50,818	32,504	52,331	33,886	39,299	(13,032)	-24.9%

1600 ADULT EDUCATION

511400 SALARIES - TEACHERS	10,480	8,872	11,964	4,409	11,964	-	0.0%
522000 SOCIAL SECURITY	802	677	916	337	915	(1)	-0.1%
523200 RETIREMENT TEACHER	226	482	1,351	108	1,694	343	25.4%
526000 WORKER'S COMPENSATION	11	70	46	45	55	9	19.6%
554000 ADVERTISING	1,104	-	1,000	-	-	(1,000)	-100.0%
561000 GENERAL SUPPLIES	199	-	177	143	177	-	0.0%
TOTAL ADULT EDUCATION	12,821	10,101	15,454	5,042	14,805	(649)	-4.2%

2110 ATTENDANCE OFFICER

511601 SALARIES - AIDE	25,106	27,603	28,128	16,018	28,738	610	2.2%
521100 HEALTH INSURANCE	-	-	-	-	-	-	0.0%
521200 DENTAL INSURANCE	218	227	191	110	193	2	1.0%
521300 LIFE INSURANCE	27	27	26	5	10	(16)	-61.5%
522000 SOCIAL SECURITY	1,913	2,032	2,069	1,184	2,128	59	2.9%
523100 RETIREMENT OTHER	2,391	2,438	2,476	1,410	3,096	620	25.0%
526000 WORKER'S COMPENSATION	130	161	105	105	127	22	21.0%
558000 TRAVEL	1,000	1,000	1,000	625	1,000	-	0.0%
TOTAL ATTENDANCE OFFICER	30,785	33,488	33,995	19,457	35,292	1,297	3.8%

2120 GUIDANCE SERVICES

511400 SALARIES - TEACHERS	889,919	949,752	1,049,759	696,781	1,166,170	116,411	11.1%
511700 SALARIES - CLERICAL	62,442	66,740	66,278	43,736	62,198	(4,080)	-6.2%
521100 HEALTH INSURANCE	231,534	222,942	254,966	175,914	298,550	43,584	17.1%
521200 DENTAL INSURANCE	3,471	3,723	3,649	2,334	3,842	193	5.3%
521300 LIFE INSURANCE	505	466	518	121	219	(299)	-57.7%
522000 SOCIAL SECURITY	67,894	72,954	80,215	53,129	87,768	7,553	9.4%
523100 RETIREMENT OTHER	5,720	5,997	5,834	3,859	6,698	864	14.8%
523200 RETIREMENT TEACHER	72,681	110,248	118,597	78,831	165,102	46,505	39.2%
526000 WORKER'S COMPENSATION	4,962	5,992	3,904	3,903	4,741	837	21.4%
544200 RENTAL EQUIPMENT	958	958	958	959	958	-	0.0%
553400 POSTAGE	883	-	883	883	883	-	0.0%
558000 TRAVEL	769	1,074	1,750	1,714	1,000	(750)	-42.9%
561000 GENERAL SUPPLIES	6,896	3,630	3,050	2,575	9,152	6,102	200.1%
564000 BOOKS AND PERIODICALS	284	-	-	-	950	950	0.0%
573100 NEW EQUIPMENT	-	3,420	-	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	1,443	336	-	-	1,000	1,000	0.0%
581000 DUES AND FEES	495	320	355	355	350	(5)	-1.4%
TOTAL GUIDANCE SERVICES	1,350,854	1,448,552	1,590,716	1,065,095	1,809,581	218,865	13.8%

2130 HEALTH SERVICES

511400 SALARIES - TEACHERS	427,915	423,939	504,168	313,019	542,154	37,986	7.5%
511700 SALARIES - CLERICAL	35,461	38,792	39,741	23,296	38,991	(750)	-1.9%
512000 SALARIES - SUBS	12,823	21,846	20,000	9,430	20,000	-	0.0%
521100 HEALTH INSURANCE	103,364	84,189	103,879	51,709	87,384	(16,495)	-15.9%
521200 DENTAL INSURANCE	1,652	1,684	1,337	689	1,158	(179)	-13.4%
521300 LIFE INSURANCE	231	228	264	55	100	(164)	-62.1%
522000 SOCIAL SECURITY	34,213	35,571	41,777	25,373	44,356	2,579	6.2%
523200 RETIREMENT TEACHER	34,436	48,392	54,247	34,110	73,528	19,281	35.5%
526000 WORKER'S COMPENSATION	2,023	2,511	1,863	1,863	2,263	400	21.5%

**ROCHESTER SCHOOL DEPARTMENT
FY14 BUDGET
SCHOOL BOARD REVIEW**

	2011 EXPENDED	2012 EXPENDED	2013 REVISED BUDGET	2013 SPENT/ ENCUMBERED AS OF 1/30/13	2014 SCHOOL BOARD REVIEW	CHANGE \$	CHANGE %
534000 TECHNICAL SERVICES	1,250	-	1	-	-	(1)	-100.0%
553400 POSTAGE	319	75	319	319	319	-	0.0%
558000 TRAVEL	1,335	1,157	1,405	436	1,405	-	0.0%
561000 GENERAL SUPPLIES	4,644	3,851	3,285	3,285	3,855	570	17.4%
564000 BOOKS AND PERIODICALS	655	829	1,038	1,038	878	(160)	-15.4%
573100 NEW EQUIPMENT	819	1,832	430	380	6,500	6,070	1411.6%
573500 REPLACEMENT EQUIPMENT	1,319	2,343	250	233	2,000	1,750	700.0%
TOTAL HEALTH SERVICES	662,459	667,239	774,004	465,236	824,891	50,887	6.6%

2210 CURRICULUM

511200 SALARIES - ADMIN	84,461	96,721	61,735	73,882	89,755	28,020	45.4%
511400 SALARIES - TEACHERS	84,727	68,519	94,375	48,929	78,250	(16,125)	-17.1%
511600 SALARIES - AIDE	30,515	30,361	51,750	22,735	49,750	(2,000)	-3.9%
521100 HEALTH INSURANCE	18,153	6,058	778	5,340	7,244	6,466	831.1%
521200 DENTAL INSURANCE	217	196	9	73	97	88	977.8%
521300 LIFE INSURANCE	144	33	26	9	15	(11)	-42.3%
522000 SOCIAL SECURITY	15,914	14,874	14,582	11,034	16,792	2,210	15.2%
523100 RETIREMENT OTHER	304	5,132	2,846	6,566	9,667	6,821	239.7%
523200 RETIREMENT TEACHER	13,038	11,903	16,260	5,306	11,328	(4,932)	-30.3%
524000 TUITION REIMBURSEMENT-TEACHERS	221,089	262,591	236,000	102,936	236,000	-	0.0%
524100 TUITION REIMBURSEMENT-ADMIN	50,655	72,437	60,000	37,625	60,000	-	0.0%
524200 TUITION REIMBURSEMENT-PARA	17,233	33,522	34,000	11,919	34,000	-	0.0%
526000 WORKER'S COMPENSATION	1,570	1,949	1,270	1,269	1,542	272	21.4%
532000 PURCHASED EDUCATIONAL SERVICES	59,492	46,325	98,000	73,241	80,000	(18,000)	-18.4%
558000 TRAVEL	37	612	600	496	600	-	0.0%
558100 TRAVEL ADMIN	31,977	33,361	30,000	8,253	30,000	-	0.0%
558400 TRAVEL PROFESSIONALS	2,617	212	8,400	3,434	5,000	(3,400)	-40.5%
558500 WORKSHOP TRAVEL	8,122	6,909	7,000	2,515	10,000	3,000	42.9%
561000 GENERAL SUPPLIES	676	358	246	245	500	254	103.3%
561000 FOOD FOR WORKSHOPS	5,970	6,979	11,500	11,077	8,000	(3,500)	-30.4%
564000 BOOKS AND PERIODICALS	66,746	96,620	46,205	51,442	72,800	26,595	57.6%
564100 BOOKS AND OTHER PRINTED MEDIA	1,324	8,287	6,872	6,871	15,000	8,128	118.3%
573100 NEW EQUIPMENT	26,397	9,680	-	-	-	-	0.0%
581000 DUES AND FEES	-	-	-	-	-	-	0.0%
TOTAL CURRICULUM	741,378	813,639	782,454	485,197	816,340	33,886	4.3%

2222 LIBRARY SERVICES

511400 SALARIES - TEACHERS	172,843	176,735	180,311	109,745	180,526	215	0.1%
511600 SALARIES - AIDE	138,895	141,760	145,141	83,242	124,999	(20,142)	-13.9%
521100 HEALTH INSURANCE	43,786	42,977	44,292	21,438	36,343	(7,949)	-17.9%
521200 DENTAL INSURANCE	563	542	478	293	483	5	1.0%
521300 LIFE INSURANCE	103	103	104	22	40	(64)	-61.5%
522000 SOCIAL SECURITY	22,498	22,679	22,813	14,285	22,608	(205)	-0.9%
523100 RETIREMENT OTHER	1,759	1,862	2,086	1,283	2,553	467	22.4%
523200 RETIREMENT TEACHER	13,909	20,325	20,318	12,401	25,563	5,245	25.8%
526000 WORKER'S COMPENSATION	1,451	1,801	1,177	1,174	1,427	250	21.2%
561000 GENERAL SUPPLIES	5,646	4,994	3,506	3,476	7,070	3,564	101.7%
564000 BOOKS AND PERIODICALS	44,958	61,147	29,120	28,927	37,400	8,280	28.4%
573100 NEW EQUIPMENT	1,165	675	-	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	3,134	3,958	98	97	3,500	3,402	3471.4%
573700 REPLACEMENT FURNITURE	1,498	-	-	-	-	-	0.0%
TOTAL LIBRARY SERVICES	452,209	479,558	449,444	276,385	442,512	(6,932)	-1.5%

2225 TECHNOLOGY SERVICES

511400 SALARIES - TEACHERS	61,052	62,266	63,941	40,871	62,845	(1,096)	-1.7%
511700 SALARIES - CLERICAL	-	-	-	9,924	22,253	22,253	0.0%
511900 SALARIES - TECHNICAL	240,095	225,946	256,889	186,801	261,015	4,126	1.6%
521100 HEALTH INSURANCE	72,525	57,180	59,679	44,402	75,189	15,510	26.0%
521200 DENTAL INSURANCE	1,037	992	981	748	1,158	177	18.0%
521300 LIFE INSURANCE	129	130	156	38	70	(86)	-55.1%
522000 SOCIAL SECURITY	21,455	21,065	22,182	17,199	24,840	2,658	12.0%

**ROCHESTER SCHOOL DEPARTMENT
FY14 BUDGET
SCHOOL BOARD REVIEW**

	2011 EXPENDED	2012 EXPENDED	2013 REVISED BUDGET	2013 SPENT/ ENCUMBERED AS OF 1/30/13	2014 SCHOOL BOARD REVIEW	CHANGE	
						\$	%
523100 RETIREMENT OTHER	19,133	19,190	21,025	13,484	28,114	7,089	33.7%
523200 RETIREMENT TEACHER	5,073	7,273	7,112	4,665	8,899	1,787	25.1%
526000 WORKER'S COMPENSATION	1,370	1,701	1,108	1,108	1,346	238	21.5%
534000 TECHNICAL SERVICES	31,186	38,343	37,000	28,915	37,000	-	0.0%
543000 REPAIR AND MAINTENANCE	117,301	103,368	119,500	65,706	119,500	-	0.0%
553200 DATA COMMUNICATION	33,506	37,221	48,000	47,366	48,000	-	0.0%
558000 TRAVEL	3,607	6,650	5,500	1,511	5,500	-	0.0%
561000 GENERAL SUPPLIES	1,455	1,298	226	225	1,200	974	431.0%
573100 NEW EQUIPMENT	35,965	301,037	2,293	2,292	2,500	207	9.0%
573300 NEW FURNITURE	-	-	-	-	500	500	0.0%
573500 REPLACEMENT EQUIPMENT	34,342	373,968	74,839	67,259	100,000	25,161	33.6%
581000 DUES AND FEES	158	462	1,000	-	1,000	-	0.0%

TOTAL TECHNOLOGY SERVICES	679,389	1,258,091	721,431	532,513	800,929	79,498	11.0%
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2310 SCHOOL BOARD SERVICES

511900 SALARIES	23,901	31,186	24,000	32,191	32,000	8,000	33.3%
522000 SOCIAL SECURITY	1,811	2,403	1,836	2,463	2,448	612	33.3%
526000 WORKER'S COMPENSATION	104	129	85	85	103	18	21.2%
531200 MANAGEMENT SERVICES	5,190	5,400	5,500	5,500	5,500	-	0.0%
531900 ADMINISTRATIVE SERVICES OTHER	150	85	-	-	200	200	0.0%
533100 LEGAL	295	330	4,835	310	5,000	165	3.4%
533200 NEGOTIATIONS	39,723	10,833	40,000	100	11,000	(29,000)	-72.5%
552000 INSURANCE	82,400	98,929	84,713	84,713	89,075	4,362	5.1%

TOTAL SCHOOL BOARD SERVICES	153,574	149,294	160,969	125,361	145,326	(15,643)	-9.7%
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2320 SUPERINTENDENT'S OFFICE

511100 SALARIES - EXECUTIVE	243,356	218,832	222,942	136,964	227,725	4,783	2.1%
511300 SALARIES - MANAGERIAL	166,124	173,943	177,356	111,694	182,286	4,930	2.8%
511700 SALARIES - CLERICAL	55,635	54,191	55,590	35,104	55,590	-	0.0%
512000 SALARIES - SUBS	1,187	1,007	3,000	772	3,000	-	0.0%
521100 HEALTH INSURANCE	101,616	96,293	100,995	59,399	100,128	(867)	-0.9%
521200 DENTAL INSURANCE	1,149	1,693	1,051	637	1,062	11	1.0%
521300 LIFE INSURANCE	428	417	420	139	230	(190)	-45.2%
521400 DISABILITY INSURANCE	190	216	216	266	432	216	100.0%
522000 SOCIAL SECURITY	30,529	37,032	33,074	20,201	33,791	717	2.2%
523100 RETIREMENT OTHER	42,527	40,105	40,157	24,412	50,149	9,992	24.9%
526000 WORKER'S COMPENSATION	1,089	2,471	1,610	1,609	1,955	345	21.4%
533000 OTHER PROFESSIONAL SERVICES	55,216	82,025	59,729	59,729	15,000	(44,729)	-74.9%
533100 LEGAL	16,940	20,964	22,400	21,099	22,400	-	0.0%
543000 REPAIR AND MAINTENANCE	3,435	4,935	4,000	3,665	4,000	-	0.0%
544200 RENTAL OF EQUIPMENT	2,874	2,874	2,874	2,874	2,874	-	0.0%
553400 POSTAGE	23,768	13,110	8,055	8,055	18,000	9,945	123.5%
554000 ADVERTISING	5,158	3,951	4,000	2,100	6,000	2,000	50.0%
555000 PRINTING AND BINDING	51	62	-	-	1,800	1,800	0.0%
558000 TRAVEL	4,597	4,274	7,000	2,504	6,000	(1,000)	-14.3%
561000 GENERAL SUPPLIES	8,251	10,049	8,639	6,369	10,639	2,000	23.2%
564000 BOOKS AND PERIODICALS	662	512	776	775	1,000	224	28.9%
573100 NEW EQUIPMENT	-	3,286	2,636	2,636	-	(2,636)	-100.0%
573300 NEW FURNITURE	-	-	-	-	-	-	0.0%
573500 REPLACEMENT EQUIPMENT	-	-	-	-	-	-	0.0%
580200 PRIOR YEAR AUDIT ADJUSTMENT	6,810	58,170	-	-	-	-	0.0%
581000 DUES AND FEES	20,443	23,344	25,067	20,368	30,000	4,933	19.7%

TOTAL SUPERINTENDENT'S OFFICE	792,036	853,756	781,587	521,371	774,061	(7,526)	-1.0%
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2410 PRINCIPAL'S OFFICE

511200 SALARIES - ADMIN	1,230,768	1,561,064	1,529,902	926,423	1,515,165	(14,737)	-1.0%
511700 SALARIES - CLERICAL	501,591	499,055	525,991	325,047	517,543	(8,448)	-1.6%
521100 HEALTH INSURANCE	452,079	476,009	483,714	294,016	512,863	29,149	6.0%
521200 DENTAL INSURANCE	5,386	6,986	6,030	3,594	6,080	50	0.8%
521300 LIFE INSURANCE	2,703	3,239	3,348	1,168	1,910	(1,438)	-43.0%
522000 SOCIAL SECURITY	121,767	145,683	146,181	89,133	145,295	(866)	-0.6%

**ROCHESTER SCHOOL DEPARTMENT
FY14 BUDGET
SCHOOL BOARD REVIEW**

	2011 EXPENDED	2012 EXPENDED	2013 REVISED BUDGET	2013 SPENT/ ENCUMBERED AS OF 1/30/13	2014 SCHOOL BOARD REVIEW	CHANGE	
						\$	%
523100 RETIREMENT OTHER	34,723	30,840	36,069	22,105	43,181	7,112	19.7%
523200 RETIREMENT TEACHER	97,211	179,560	171,975	104,704	204,890	32,915	19.1%
526000 WORKER'S COMPENSATION	8,112	9,900	6,451	6,445	7,832	1,381	21.4%
553400 POSTAGE	14,540	-	8,628	8,628	14,540	5,913	68.5%
555000 PRINTING AND BINDING	911	890	-	-	1,000	1,000	0.0%
558000 TRAVEL	823	1,377	1,400	317	1,100	(300)	-21.4%
561000 GENERAL SUPPLIES	40,928	36,276	16,833	16,849	49,039	32,206	191.3%
564000 BOOKS AND PERIODICALS	1,730	2,186	1,272	1,192	3,466	2,194	172.6%
573100 NEW EQUIPMENT	5,488	1,982	1,220	1,210	-	(1,220)	-100.0%
573500 REPLACEMENT EQUIPMENT	1,930	2,538	300	200	-	(300)	-100.0%
573700 REPLACEMENT FURNITURE	479	4,195	-	-	-	-	0.0%
581000 DUES AND FEES	15,123	13,779	14,724	10,979	15,695	971	6.6%

TOTAL PRINCIPAL'S OFFICE	2,536,291	2,975,558	2,954,038	1,812,010	3,039,599	85,562	2.9%
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2490 GRADUATION

558900 GRADUATION	13,439	15,205	14,000	4,678	15,500	1,500	10.7%
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TOTAL GRADUATION	13,439	15,205	14,000	4,678	15,500	1,500	10.7%
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2510 FISCAL SERVICES

511200 SALARIES - ADMIN	91,412	100,469	102,378	63,002	104,600	2,222	2.2%
511300 SALARIES - MANAGERIAL	46,236	48,327	49,231	30,584	50,283	1,052	2.1%
511700 SALARIES - CLERICAL	143,388	146,955	147,738	92,411	146,238	(1,500)	-1.0%
512000 SALARIES - SUBS	2,185	1,788	2,500	1,215	2,500	-	0.0%
521100 HEALTH INSURANCE	77,099	72,031	72,154	42,041	68,165	(3,989)	-5.5%
521200 DENTAL INSURANCE	1,248	1,301	1,146	704	1,158	12	1.0%
521300 LIFE INSURANCE	151	154	156	34	60	(96)	-61.5%
522000 SOCIAL SECURITY	19,890	20,930	21,574	13,316	21,877	303	1.4%
523100 RETIREMENT OTHER	25,919	26,711	26,523	16,401	32,434	5,911	22.3%
526000 WORKER'S COMPENSATION	1,265	1,570	1,023	1,022	1,242	219	21.4%
543000 REPAIR AND MAINTENANCE	23,425	24,115	26,052	25,123	26,900	848	3.3%
544200 RENTAL EQUIPMENT	958	958	958	958	958	-	0.0%
558000 TRAVEL	2,639	2,715	1,810	1,587	3,000	1,190	65.7%
561000 GENERAL SUPPLIES	6,226	5,997	3,923	1,361	6,923	3,000	76.5%
573100 NEW EQUIPMENT						-	0.0%
581000 DUES AND FEES	750	514	1,000	599	1,000	-	0.0%

TOTAL FISCAL SERVICES	442,790	454,535	458,166	290,357	467,338	9,172	2.0%
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2600 OPERATION OF PLANT

511300 SALARIES - MANAGERIAL	145,420	121,422	123,729	88,588	183,626	59,897	48.4%
511700 SALARIES - CLERICAL	30,972	33,425	31,945	21,541	31,195	(750)	-2.3%
511800 SALARIES - O&M	1,306,713	1,323,390	1,347,214	809,605	1,324,316	(22,898)	-1.7%
512100 SALARIES - O&M SUBS	30,670	36,762	40,875	20,808	40,875	-	0.0%
521100 HEALTH INSURANCE	467,028	463,143	473,507	290,783	464,827	(8,680)	-1.8%
521200 DENTAL INSURANCE	7,054	7,931	6,685	4,105	6,755	70	1.0%
521300 LIFE INSURANCE	1,519	1,532	1,560	333	562	(998)	-64.0%
522000 SOCIAL SECURITY	108,804	108,781	111,973	67,409	113,337	1,364	1.2%
523100 RETIREMENT OTHER	131,220	126,928	126,201	77,847	155,971	29,770	23.6%
526000 WORKER'S COMPENSATION	35,906	46,572	30,330	30,324	36,842	6,512	21.5%
541100 WATER AND SEWERAGE	73,087	64,446	55,000	11,649	65,000	10,000	18.2%
543000 REPAIR AND MAINTENANCE	182,220	169,878	233,056	233,050	188,717	(44,339)	-19.0%
543200 TRANSFER TO CIP	131,000	257,200	188,000	188,000	213,638	25,638	13.6%
544100 RENTAL OF LAND AND BUILDING	217,520	234,456	234,456	117,228	234,456	-	0.0%
544200 RENTAL OF EQUIPMENT	958	958	958	958	958	-	0.0%
552100 INSURANCE	57,841	84,760	83,228	83,513	91,462	8,234	9.9%
553100 TELEPHONE	70,738	75,036	68,000	40,985	80,000	12,000	17.6%
558000 TRAVEL	3,571	3,616	4,429	1,825	4,250	(179)	-4.0%
561000 GENERAL SUPPLIES	69,917	109,679	72,929	70,130	75,929	3,000	4.1%
561100 GENERAL SUPPLIES UNIFORMS	10,532	10,021	10,750	3,896	10,750	-	0.0%
562100 NATURAL GAS	301,275	241,568	248,000	59,349	269,800	21,800	8.8%
562200 ELECTRICITY	525,696	489,209	528,100	243,346	550,100	22,000	4.2%
562400 HEATING FUEL	37,647	40,387	51,766	1,000	48,000	(3,766)	-7.3%

**ROCHESTER SCHOOL DEPARTMENT
FY14 BUDGET
SCHOOL BOARD REVIEW**

	2011 EXPENDED	2012 EXPENDED	2013 REVISED BUDGET	2013 SPENT/ ENCUMBERED AS OF 1/30/13	2014 SCHOOL BOARD REVIEW	CHANGE	
						\$	%
573100 NEW EQUIPMENT	11,224	26,411	6,330	6,136	8,615	2,285	36.1%
573500 REPLACEMENT EQUIPMENT	6,366	9,173	439	188	17,650	17,211	3920.5%
581000 DUES AND FEES	300	300	420	420	150	(270)	-64.3%

TOTAL OPERATION OF PLANT AND MAINT.	3,965,197	4,086,986	4,079,880	2,473,012	4,217,781	137,901	3.4%
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2620 MAINTENANCE OF BUILDINGS

543000 REPAIR AND MAINTENANCE	131,113	183,458	114,179	99,113	97,145	(17,034)	-14.9%
561000 GENERAL SUPPLIES	35,663	34,024	34,187	28,015	35,187	1,000	2.9%
573100 NEW EQUIPMENT	-	138,189	-	-	585	585	0.0%
573500 REPLACEMENT EQUIPMENT	3,863	1,804	49	49	9,450	9,401	19185.7%

TOTAL OPERATION OF BUILDINGS	170,639	357,476	148,415	127,177	142,367	(6,048)	-4.1%
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2630 CARE AND UPKEEP OF GROUNDS

543000 REPAIR AND MAINTENANCE	2,930	5,515	10,000	2,923	10,000	-	0.0%
561000 GENERAL SUPPLIES	4,605	2,983	1,611	1,115	5,911	4,300	266.9%

TOTAL CARE AND UPKEEP OF GROUNDS	7,535	8,498	11,611	4,038	15,911	4,300	37.0%
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2640 CARE AND UPKEEP OF EQUIPMENT

543000 REPAIR AND MAINTENANCE	3,751	10,181	10,640	8,678	10,640	-	0.0%
561000 GENERAL SUPPLIES	5,939	7,445	4,911	3,015	5,911	1,000	20.4%

TOTAL CARE AND UPKEEP OF EQUIPMENT	9,689	17,626	15,551	11,693	16,551	1,000	6.4%
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2650 CARE AND UPKEEP OF VEHICLES

543000 REPAIR AND MAINTENANCE	2,975	3,416	5,320	30	5,320	-	0.0%
552100 INSURANCE	3,778	4,536	3,859	3,859	4,058	199	5.2%
561000 GENERAL SUPPLIES	4,440	5,621	3,933	2,860	4,433	500	12.7%
562600 VEHICLE FUEL	14,143	16,180	16,000	5,166	17,000	1,000	6.3%
573500 REPLACEMENT EQUIPMENT	-	5,812	-	-	-	-	0.0%

TOTAL CARE AND UPKEEP OF VEHICLES	25,335	35,565	29,112	11,914	30,811	1,699	5.8%
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2721 STUDENT TRANS REGULAR

551900 STUDENT TRANSPORTATION	946,750	965,440	956,137	957,102	989,410	33,273	3.5%
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TOTAL STUDENT TRANS REGULAR	946,750	965,440	956,137	957,102	989,410	33,273	3.5%
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2722 STUDENT TRANS SPECIAL ED

551900 STUDENT TRANSPORTATION	788,775	738,337	889,880	803,296	890,823	943	0.1%
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TOTAL STUDENT TRANSPORT. SPECIAL ED	788,775	738,337	889,880	803,296	890,823	943	0.1%
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2723 STUDENT TRANS VOCATIONAL

551900 STUDENT TRANSPORTATION	37,800	39,013	41,580	40,140	41,040	(540)	-1.3%
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TOTAL STUDENT TRANS VOCATIONAL	37,800	39,013	41,580	40,140	41,040	(540)	-1.3%
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2724 STUDENT TRANS ATHLETICS

551900 STUDENT TRANSPORTATION	78,429	88,466	88,000	87,543	90,000	2,000	2.3%
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TOTAL STUDENT TRANS ATHLETICS	78,429	88,466	88,000	87,543	90,000	2,000	2.3%
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2725 STUDENT TRANS CO-CURRICULAR

551900 STUDENT TRANSPORTATION	5,522	8,039	8,300	8,189	9,000	700	8.4%
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**ROCHESTER SCHOOL DEPARTMENT
FY14 BUDGET
SCHOOL BOARD REVIEW**

	2011 EXPENDED	2012 EXPENDED	2013 REVISED BUDGET	2013 SPENT/ ENCUMBERED AS OF 1/30/13	2014 SCHOOL BOARD REVIEW	CHANGE \$	%
TOTAL STUDENT TRANS CO-CURRICULAR	5,522	8,039	8,300	8,189	9,000	700	8.4%
2830 STAFF SERVICES							
525000 UNEMPLOYMENT	51,310	38,878	40,000	16,402	40,000	-	0.0%
527000 MEDICARE D CLAIMS	3,085	3,026	1,000	1,000	-	(1,000)	-100.0%
529000 PHYSICALS	1,173	1,311	1,500	705	2,000	500	33.3%
TOTAL STAFF SERVICES	55,568	43,215	42,500	18,107	42,000	(500)	-1.2%
5110 DEBT SERVICE - PRINCIPAL							
591000 REDEMPTION OF PRINCIPAL	2,603,010	1,748,918	1,806,806	1,547,672	1,904,409	97,603	5.4%
TOTAL DEBT SERVICE PRINCIPAL	2,603,010	1,748,918	1,806,806	1,547,672	1,904,409	97,603	5.4%
5120 DEBT SERVICE - INTEREST							
583000 INTEREST EXPENSE	622,059	510,393	470,374	360,654	443,772	(26,602)	-5.7%
TOTAL DEBT SERVICE INTEREST	622,059	510,393	470,374	360,654	443,772	(26,602)	-5.7%
GRAND TOTAL	53,420,561	53,180,390	55,234,395	35,713,058	56,273,652	1,039,256	1.9%