

Revenue Summary

	2018-19 Actual Revenue	2019-20 Original Budget	2019-20 Amended Budget	2020-21 Proposed Budget	\$ Variance Increase / (Decrease)
GENERAL FUND					
<u>State Aid</u>					
Foundation Aid	\$ 439,837,705	\$ 447,476,873	\$ 447,461,596	\$ 447,461,596	\$ -
Special Services Aid	10,905,263	10,567,650	10,669,274	10,759,062	89,788
Special Education - Public High Cost Aid	8,671,459	9,135,889	9,135,889	8,854,209	(281,680)
Special Education - Private Excess Cost Aid	8,608,754	10,022,267	10,022,267	9,296,251	(726,016)
Transportation Aid	68,900,311	72,307,139	69,053,604	72,220,932	3,167,328
Computer Hardware Aid	534,199	688,882	606,165	628,791	22,626
Textbook Aid	2,014,344	1,980,748	1,986,558	1,942,812	(43,746)
Software Aid	499,029	495,170	495,524	445,340	(50,184)
Library Aid	208,206	215,373	206,743	185,806	(20,937)
Charter School Transitional Aid	13,210,428	10,741,940	10,676,256	5,094,180	(5,582,076)
Charter School Supplemental Basic Tuition Aid	5,630,000	6,058,000	6,001,000	6,245,000	244,000
Total - Recurring State Aid	559,019,698	569,689,931	566,314,876	563,133,979	(3,424,897)
<u>Building Aid</u>					
Building Aid	57,587,228	77,578,431	75,270,588	84,742,971	9,472,383
Total - Building Aid	57,587,228	77,578,431	75,270,588	84,742,971	9,472,383
<u>Other State Revenues</u>					
Ch 47, 66, 721 Tuition - Alternative Residential	762,988	580,000	580,000	300,000	(280,000)
Chapter 348 Tuition - Nonresident Homeless	236,611	500,000	500,000	300,000	(200,000)
NYS Legislative Appropriation	1,225,000	1,200,000	1,700,000	1,200,000	(500,000)
Incarcerated Youth Aid	923,321	2,000,000	1,300,000	1,000,000	(300,000)
Total - Other State Revenues	3,147,920	4,280,000	4,080,000	2,800,000	(1,280,000)
<u>State Aid Adjustments</u>					
Prior Year Aid - \$20M Spin Up Loan Payment	(666,667)	(666,667)	(666,667)	(666,667)	-
2019-20 \$35M Spin Up Loan Payment	-	-	-	(1,166,667)	(1,166,667)
Local Share Deduction for Certain Students	(679,763)	(543,653)	(543,653)	(543,653)	-
Total - Prior Year State Aid Adjustments	(1,346,430)	(1,210,320)	(1,210,320)	(2,376,986)	(1,166,667)
Total - New York State Revenue	618,408,416	650,338,042	644,455,144	648,299,964	3,844,819
<u>City of Rochester Aid</u>					
City of Rochester Aid	119,100,000	119,100,000	119,100,000	119,100,000	-
Total - City Revenue	119,100,000	119,100,000	119,100,000	119,100,000	-
<u>Federal - Medicaid</u>					
Federal - Medicaid	2,900,756	2,100,000	2,100,000	2,100,000	-
Total - Federal Medicaid Revenue	2,900,756	2,100,000	2,100,000	2,100,000	-
<u>Other Local Revenue</u>					
Nonresident Tuition	1,277,268	1,067,926	1,067,926	1,300,000	232,074
Health Services Revenue	1,136,492	1,750,740	1,750,740	1,100,000	(650,740)
Rental and Use of Buildings	72,643	275,000	275,000	100,000	(175,000)
Curriculum Based Programs	60,045	35,000	35,000	70,000	35,000
Sale of Obsolete Equipment	85,258	75,000	75,000	85,000	10,000
Stop Loss Reimbursement for Self-insurance	2,954,789	850,000	2,350,000	2,165,000	(185,000)
Recycling Revenue	62,663	-	-	60,000	60,000
Prior Years Refunds	3,273,522	200,000	200,000	1,000,000	800,000
Student and Other Fees	33,061	60,000	60,000	30,000	(30,000)
E-Rate Revenue	517,079	968,285	468,285	500,000	31,715
Earnings - General Fund Investments	365,057	75,000	75,000	200,000	125,000
Premiums on Obligations	-	-	736,000	500,000	(236,000)
Miscellaneous Revenue	749,846	340,568	340,568	700,000	359,432
Indirect Costs	3,306,045	3,067,868	3,067,868	3,368,000	300,132
Earnings - Capital Fund Premium and Interest	3,964,700	-	-	-	-
RJSCB QSCB Subsidies & Capitalized Interest ⁽¹⁾	9,682,596	2,268,386	5,806,191	-	(5,806,191)
Total Other Local Revenue	27,541,063	11,033,773	16,307,578	11,178,000	(5,129,578)
Appropriated Fund Balance for General Fund	-	8,000,000	-	-	-
TOTAL GENERAL FUND REVENUE	767,950,235	790,571,815	781,962,722	780,677,964	(1,284,759)

Revenue Summary

	2018-19 Actual Revenue	2019-20 Original Budget	2019-20 Amended Budget	2020-21 Proposed Budget	\$ Variance Increase / (Decrease)
GRANT & SPECIAL AID FUNDS					
<u>State Sources</u>					
Universal Pre-Kindergarten	20,591,102	34,823,720	35,192,334	36,188,959	996,625
Other State Source Grants	44,275,832	25,641,619	25,555,675	22,285,004	(3,270,671)
Total - State Grant Sources	64,866,934	60,465,339	60,748,009	58,473,963	(2,274,046)
<u>Federal Sources</u>					
Formula (Recurring)	39,976,144	42,348,960	51,127,049	50,727,233	(399,816)
One-Time Grants (Competitive) ⁽²⁾	7,678,493	6,606,655	7,494,610	5,726,848	(1,767,762)
Total - Federal Sources	47,654,637	48,955,615	58,621,659	56,454,081	(2,167,578)
<u>Other Local Sources</u>	3,932,025	6,606,306	8,165,269	7,432,816	(732,453)
TOTAL GRANT & SPECIAL AID FUND REVENUE	116,453,596	116,027,260	127,534,937	122,360,860	(5,174,077)
SCHOOL FOOD SERVICE FUND					
NYS Free & Reduced Price Reimbursement	525,013	600,000	600,000	544,000	(56,000)
Federal Free & Reduced Price Reimbursement	19,414,970	20,905,000	20,905,000	21,220,000	315,000
Federal Surplus Food Revenue	1,408,898	1,100,000	1,100,000	1,360,000	260,000
Summer Food Service Revenue	684,143	850,000	850,000	350,000	(500,000)
Other Cafeteria Sales	117,866	100,000	100,000	10,000	(90,000)
Miscellaneous Revenue	278,706	100,000	100,000	20,000	(80,000)
Prior Year Refunds	482,881	-	-	-	-
Fresh Fruit & Vegetable Program	976,858	1,045,000	1,045,000	1,045,000	-
TOTAL SCHOOL FOOD SERVICE FUND REVENUE	23,889,336	24,700,000	24,700,000	24,549,000	(151,000)
GRAND TOTAL REVENUE - ALL FUNDS	\$ 908,293,167	\$ 931,299,075	\$ 934,197,659	\$ 927,587,824	\$ (6,609,836)

⁽¹⁾ Federal QSCB subsidies and capitalized interest revenue will be recorded in the Debt Service Fund in 2020-21. The interfund transfer for Debt Service that is budgeted as a General Fund expenditure represents the net amount needed to make bond payments after accounting for these projected revenues.

⁽²⁾ Title I 1003 Basic was a 'One-Time Grant (Competitive)' in the 2019-20 Original Budget but changed to 'Formula (Recurring)' for all other reporting.

Expenditure Summary (All Funds)

	2018-2019	2019-2020	2019-2020	2020-2021	Increase/ (Decrease)
	Actual	Adopted	Amended	Proposed	
EXPENDITURES BY ACCOUNT					
Salary Compensation					
Teacher	\$ 222,174,784	\$ 218,648,796	\$ 208,379,940	\$ 203,495,501	\$ (4,884,440)
Civil Service	64,302,487	69,573,407	64,945,220	67,415,325	2,470,105
Administrator	32,994,367	28,726,897	31,526,148	26,777,308	(4,748,841)
Teaching Assistants	7,232,458	8,492,228	7,530,113	7,302,876	(227,237)
Paraprofessional	10,519,707	11,341,945	9,964,173	11,184,775	1,220,602
Sub Total Salary Compensation	337,223,803	336,783,274	322,345,594	316,175,784	(6,169,810)
Other Compensation					
Substitute Teacher	17,158,358	7,622,628	13,004,456	12,453,572	(550,884)
Hourly Teachers	19,256,334	14,911,039	16,181,353	13,705,306	(2,476,047)
Teachers In-Service	1,393,708	1,353,883	1,438,798	981,454	(457,344)
Overtime Civil Service	5,129,605	4,826,751	4,913,202	4,684,273	(228,929)
Civil Service Substitutes	2,093,510	1,502,702	1,601,289	1,718,360	117,071
Sub Total Other Compensation	45,031,515	30,217,003	37,139,098	33,542,965	(3,596,133)
Total Salary and Other Compensation	382,255,318	367,000,277	359,484,692	349,718,749	(9,765,943)
Employee Benefits					
Employee Benefits	134,202,270	128,716,806	133,291,503	136,370,770	3,079,267
State Employee Retirement	11,074,862	10,280,634	10,946,411	11,942,337	995,926
State Teachers Retirement	33,227,396	26,848,105	31,537,076	29,747,403	(1,789,672)
Employee Benefits	178,504,528	165,845,545	175,774,989	178,060,510	2,285,520
Total Sal., Other Comp., and Empl. Benefits	560,759,846	532,845,822	535,259,681	527,779,259	(7,480,422)
Fixed Obligations With Variability					
Special Education Tuition	22,847,542	20,842,988	20,558,276	21,407,151	848,875
Contract Transportation	70,290,120	69,211,769	71,033,149	70,051,893	(981,256)
Charter School Tuition	86,057,100	87,660,388	89,160,388	95,781,996	6,621,608
Health Service Other Districts	1,440,617	1,300,000	1,300,000	1,400,000	100,000
Insurance Non-Employee	836,391	955,578	952,578	990,090	37,512
Sub Total Fixed Obligations	181,471,771	179,970,723	183,004,391	189,631,130	6,626,739
Debt Service	72,317,514	85,069,233	83,952,641	82,238,315	(1,714,326)
Cash Capital Outlays					
Cash Capital Expense	10,000,000	10,000,000	-	-	-
Textbooks	2,227,467	2,130,578	2,024,706	2,988,700	963,994
Equipment Other than Buses	558,101	545,705	577,603	222,710	(354,893)
Equipment Buses	-	-	-	-	-
Computer Hardware - Instructional	285,098	326,107	295,091	331,752	36,661
Computer Hardware - Non-Instructional	68,821	78,925	45,790	24,908	(20,882)
Library Books	254,402	205,206	205,506	218,938	13,432
Sub Total Cash Capital Outlays	13,393,889	13,286,521	3,148,696	3,787,008	638,312

Expenditure Summary (All Funds)

	2018-2019	2019-2020	2019-2020	2020-2021	Increase/ (Decrease)
	Actual	Adopted	Amended	Proposed	
Facilities and Related					
Utilities	8,931,058	9,961,522	9,965,322	10,471,208	505,886
Instructional Supplies	5,199,860	5,240,699	4,856,781	4,423,040	(433,741)
Equip Service Contr & Repair	3,829,790	4,547,140	4,609,281	4,302,757	(306,524)
Facilities Service Contracts	2,803,257	1,937,023	2,194,623	2,422,500	227,877
Rentals	4,499,373	4,525,518	4,419,348	3,725,874	(693,474)
Maintenance Repair Supplies	1,787,343	1,548,900	1,518,040	1,684,650	166,610
Postage and Print/Advertising	1,517,177	1,218,855	1,359,409	1,193,160	(166,249)
Auto Supplies	678,735	927,838	918,812	923,500	4,688
Supplies and Materials	11,425,989	10,315,553	10,513,178	10,367,895	(145,283)
Custodial Supplies	801,773	700,410	717,409	611,840	(105,569)
Office Supplies	464,939	483,575	461,798	435,781	(26,017)
Sub Total Facilities and Related	41,939,292	41,407,033	41,534,001	40,562,205	(971,796)
Technology					
Computer Software - Instructional	833,109	841,853	889,937	689,626	(200,311)
Computer Software - Non-Instructional	2,162,149	2,463,359	2,264,897	2,398,552	133,655
Subtotal Technology	2,995,258	3,305,212	3,154,834	3,088,178	(66,656)
All Other Variable Expenses					
Miscellaneous Services	2,401,182	2,374,251	2,589,468	2,894,275	304,807
Professional Technical Service	32,162,842	32,385,377	35,005,281	26,750,235	(8,255,046)
Agency Temporary Staff	6,170,033	3,451,659	5,625,037	5,752,440	127,403
Judgments and Claims	422,795	800,000	800,000	500,000	(300,000)
Grant Disallowances	(2,039,425)	120,000	156,076	120,000	(36,076)
Interfund Exp Pre-K Spec Ed	1,497,300	1,000,000	1,000,000	2,000,000	1,000,000
Departmental Credits	(1,822,050)	(1,507,641)	(1,566,825)	(1,500,000)	66,825
Indirect Costs Grants	3,306,045	3,062,341	3,525,964	3,250,069	(275,895)
Professional Development	1,727,785	1,925,329	1,902,161	1,299,566	(602,595)
BOCES Services	33,536,824	30,653,216	34,708,806	31,070,305	(3,638,501)
Subtotal of All Other Variable Expenses	77,363,331	74,264,532	83,745,968	72,136,890	(11,609,078)
Total Non Compensation	389,481,054	397,303,254	398,540,531	391,443,726	(7,096,805)
Contingency Fund	-	1,150,000	397,447	364,839	(32,608)
Deficit Reduction Fund	-	-	-	8,000,000	8,000,000
Grand Total	\$ 950,240,901	\$ 931,299,075	\$ 934,197,659	\$ 927,587,824	\$ (6,609,835)

Expenditure Summary (General Fund)

	2018-2019	2019-2020	2019-2020	2020-2021	Increase/ (Decrease)
	Actual	Adopted	Amended	Proposed	
EXPENDITURES BY ACCOUNT					
Salary Compensation					
Teacher	\$ 191,758,342	\$ 185,949,655	\$ 174,923,201	\$ 169,453,519	\$ (5,469,682)
Civil Service	54,124,158	58,137,660	53,066,917	55,297,534	2,230,617
Administrator	30,312,059	26,109,605	26,366,864	22,335,182	(4,031,682)
Teaching Assistants	7,152,760	8,411,624	7,431,451	7,148,502	(282,949)
Paraprofessional	7,781,044	8,000,769	6,378,034	6,987,338	609,303
Sub Total Salary Compensation	291,128,363	286,609,313	268,166,467	261,222,074	(6,944,393)
Other Compensation					
Substitute Teacher	16,481,030	7,161,200	12,426,806	12,171,000	(255,806)
Hourly Teachers	11,309,283	8,071,016	8,897,960	8,089,279	(808,681)
Teachers In-Service	651,687	885,856	762,786	653,121	(109,665)
Overtime Civil Service	3,515,469	3,029,277	3,163,584	2,873,306	(290,278)
Civil Service Substitutes	1,326,628	940,000	943,600	1,070,000	126,400
Sub Total Other Compensation	33,284,096	20,087,349	26,194,736	24,856,706	(1,338,030)
Total Salary and Other Compensation	324,412,459	306,696,662	294,361,203	286,078,780	(8,282,423)
Employee Benefits					
Employee Benefits	117,559,746	109,430,587	113,624,483	114,890,158	1,265,675
State Employee Retirement	9,169,818	8,135,576	8,635,576	9,369,000	733,424
State Teachers Retirement	28,881,515	23,214,700	27,246,700	25,507,000	(1,739,700)
Employee Benefits	155,611,078	140,780,863	149,506,759	149,766,158	259,399
Total Sal., Other Comp., and Empl. Benefits	480,023,537	447,477,525	443,867,962	435,844,938	(8,023,024)
Fixed Obligations With Variability					
Special Education Tuition	17,568,160	15,843,910	15,409,184	16,250,012	840,828
Contract Transportation	68,340,496	67,935,242	69,438,820	68,608,981	(829,839)
Charter School Tuition	86,057,100	87,660,388	89,160,388	95,781,996	6,621,608
Health Service Other Districts	1,440,617	1,300,000	1,300,000	1,400,000	100,000
Insurance Non-Employee	836,391	955,578	952,578	990,090	37,512
Sub Total Fixed Obligations	174,242,764	173,695,118	176,260,970	183,031,079	6,770,109
Debt Service	72,317,514	85,069,233	83,952,641	82,238,315	(1,714,326)
Cash Capital Outlays					
Cash Capital Expense	10,000,000	10,000,000	-	-	-
Textbooks	2,001,378	2,130,578	2,013,566	2,988,700	975,134
Equipment Other than Buses	376,224	345,705	323,403	182,710	(140,693)
Equipment Buses	-	-	-	-	-
Computer Hardware - Instructional	285,098	326,007	293,491	331,652	38,161
Computer Hardware - Non-Instructional	58,217	63,560	36,762	15,880	(20,882)
Library Books	214,163	205,206	205,506	218,938	13,432
Sub Total Cash Capital Outlays	12,935,080	13,071,056	2,872,728	3,737,880	865,152

Expenditure Summary (General Fund)

	2018-2019	2019-2020	2019-2020	2020-2021	
	Actual	Adopted	Amended	Proposed	Increase/ (Decrease)
Facilities and Related					
Utilities	8,931,058	9,961,522	9,965,322	10,471,208	505,886
Instructional Supplies	2,159,029	2,852,190	2,306,911	2,703,607	396,696
Equip Service Contr & Repair	3,225,563	3,660,803	3,683,759	3,835,762	152,003
Facilities Service Contracts	2,226,261	1,937,023	2,037,023	2,422,500	385,477
Rentals	3,942,549	3,687,790	3,727,497	2,907,034	(820,463)
Maintenance Repair Supplies	1,787,343	1,546,900	1,517,029	1,682,650	165,621
Postage and Print/Advertising	802,007	829,300	887,599	812,325	(75,274)
Auto Supplies	660,553	907,838	898,812	903,500	4,688
Supplies and Materials	982,785	725,251	824,272	838,711	14,439
Custodial Supplies	739,590	621,110	636,894	604,840	(32,054)
Office Supplies	351,893	324,325	313,790	260,824	(52,966)
Sub Total Facilities and Related	25,808,630	27,054,052	26,798,908	27,442,961	644,053
Technology					
Computer Software - Instructional	794,350	834,746	849,615	648,826	(200,789)
Computer Software - Non-Instructional	1,169,652	1,424,647	1,216,941	1,564,535	347,594
Subtotal Technology	1,964,002	2,259,393	2,066,556	2,213,361	146,805
All Other Variable Expenses					
Miscellaneous Services	1,309,365	1,704,338	1,686,014	1,672,419	(13,595)
Professional Technical Service	8,875,998	10,975,974	9,772,643	5,221,462	(4,551,181)
Agency Temporary Staff	5,549,505	3,084,019	5,094,938	5,121,340	26,402
Judgments and Claims	422,795	800,000	800,000	500,000	(300,000)
Grant Disallowances	127,482	120,000	156,076	120,000	(36,076)
Interfund Exp Pre-K Spec Ed	1,497,300	1,000,000	1,000,000	2,000,000	1,000,000
Departmental Credits	(1,588,719)	(1,500,000)	(1,560,825)	(1,500,000)	60,825
Indirect Costs Grants	-	-	-	-	-
Professional Development	1,046,060	1,473,275	1,463,358	965,251	(498,107)
BOCES Services	25,868,662	23,137,832	27,333,306	23,704,119	(3,629,187)
Subtotal of All Other Variable Expenses	43,108,448	40,795,438	45,745,510	37,804,591	(7,940,919)
Total Non Compensation	330,376,438	341,944,290	337,697,313	336,468,187	(1,229,126)
Contingency Fund	-	1,150,000	397,447	364,839	(32,608)
Deficit Reduction Fund	-	-	-	8,000,000	8,000,000
Grand Total	\$ 810,399,975	\$ 790,571,815	\$ 781,962,722	\$ 780,677,964	\$ (1,284,758)

Position Summary

	2018 - 2019	2019 - 2020	2019 - 2020	2020 - 2021	
	Actual	Adopted	Amended	Proposed	Increase/ (Decrease)
POSITIONS BY ACCOUNT					
Teacher	3,758.35	3,585.53	3,438.59	3,121.91	(316.68)
Civil Service	1,556.14	1,530.10	1,469.35	1,462.40	(6.95)
Administrator	310.71	269.71	277.21	242.20	(35.01)
Teaching Assistants	329.40	307.00	300.60	254.00	(46.60)
Paraprofessional	557.60	520.60	479.60	482.00	2.40
Building Substitute Teachers	26.00	26.00	26.00	25.00	(1.00)
Employee Benefits	7.00	4.00	6.00	14.50	8.50
Total	6,545.20	6,242.94	5,997.35	5,602.01	(395.34)
Cash Capital Positions (not included above)	12.30	13.55	13.55	13.80	0.25
Total with Cash Capital Positions	6,557.50	6,256.49	6,010.90	5,615.81	(395.09)