



Rochester City School District

Board of Education May 15, 2017

President

Van Henri White

The Honorable Lovely A. Warren

Mayor, City of Rochester

Vice President

Cynthia Elliott

City Hall

30 Church Street

Rochester, NY 14614

Members

Mary Adams

José Cruz

Elizabeth Hallmark

Malik Evans

Willa Powell

Dear Mayor Warren:

On May 11, 2017, the Board of Education unanimously adopted a budget of \$883,356,377 to fund the Rochester City School District for fiscal year 2017-18.

By driving educational equity, building relational capacity, nurturing innovation, creating coherence, and establishing accountability for action, our budget accomplishes two key objectives:

- Provide for all students to receive, for the first time, NYS minimum RTI instructional supports and related academic intervention services.
- Ensure that all students have equitable access to rigorous, culturally-relevant, curriculum as well as programs, services, and supports aligned with individualized students' interests and needs.

Superintendent of Schools

Barbara

Deane-Williams

The District's 2017-18 budget closes a projected gap of roughly \$55 million through a line-by-line analysis to identify Operational and Human Resource efficiencies. Of note, we will maintain District programs and services for children in grades PreK to 12 at or very near current levels, while expanding programs and services for our high achievers and those who may need supplemental support services. Increased State aid revenue and the application of fund balance have also helped to close the gap.

Specific actions supported in the budget include:

- Increase in teaching positions, especially in reading and math, to meet State and Federal requirements
- Central Office resources being redeployed into schools
- Improved Teaching and Learning support for schools
- Continued partnerships with parents and community organizations
- Operational savings reinvested in schools
- Align access to and with social/emotional supports with culturally relevant professional learning and resources

Mayor Lovely A. Warren
May 15, 2017
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We are pleased to propose a budget that is fiscally balanced, educationally sound and based on input from stakeholders across the District and community. We appreciate the City's support for our budget, and the many other ways in which we collaborate to serve Rochester children and families. Working together, we can create city schools where every student achieves and succeeds to the best of his or her ability.

Sincerely,



Van Henri White
President, Board of Education



Barbara Deane-Williams
Superintendent of Schools

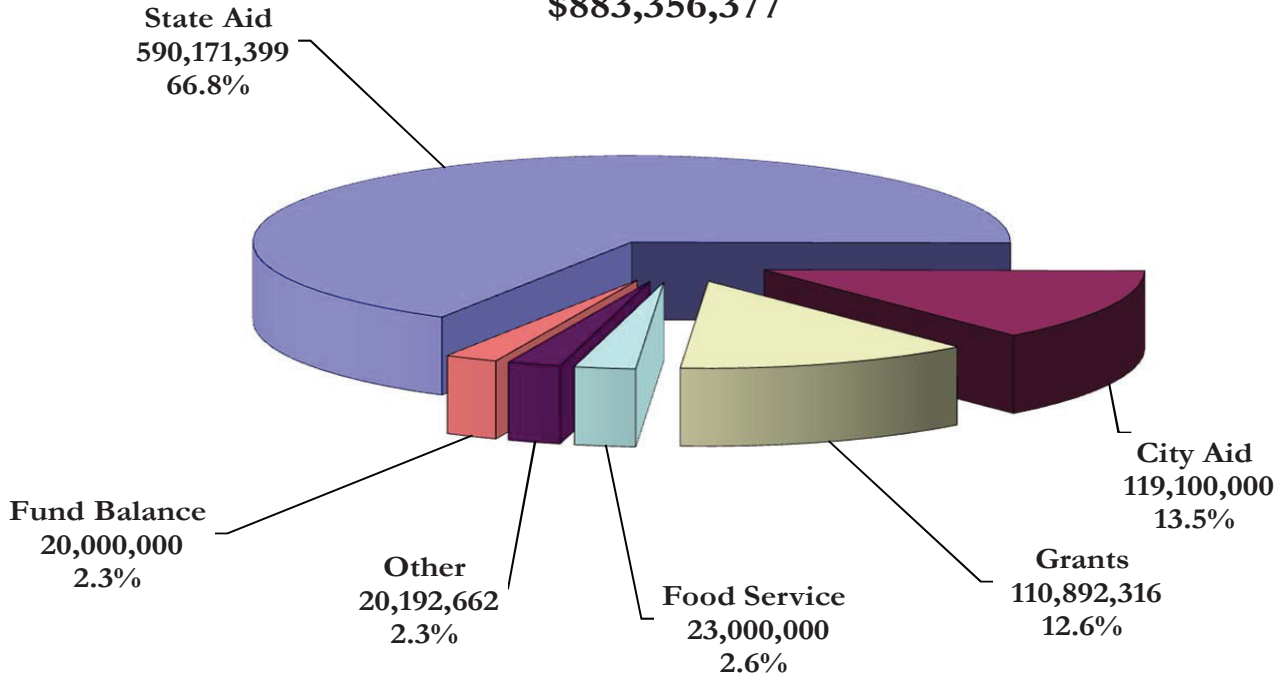


- Revenue and Expenditures Charts
- Revenue Summary and Analysis
- Grant Revenue Summary
- Grant Descriptions
- Expenditure Summary and Analysis
- Position Summary
- Explanation of Changes to the Budget
- Multi-Year Projection

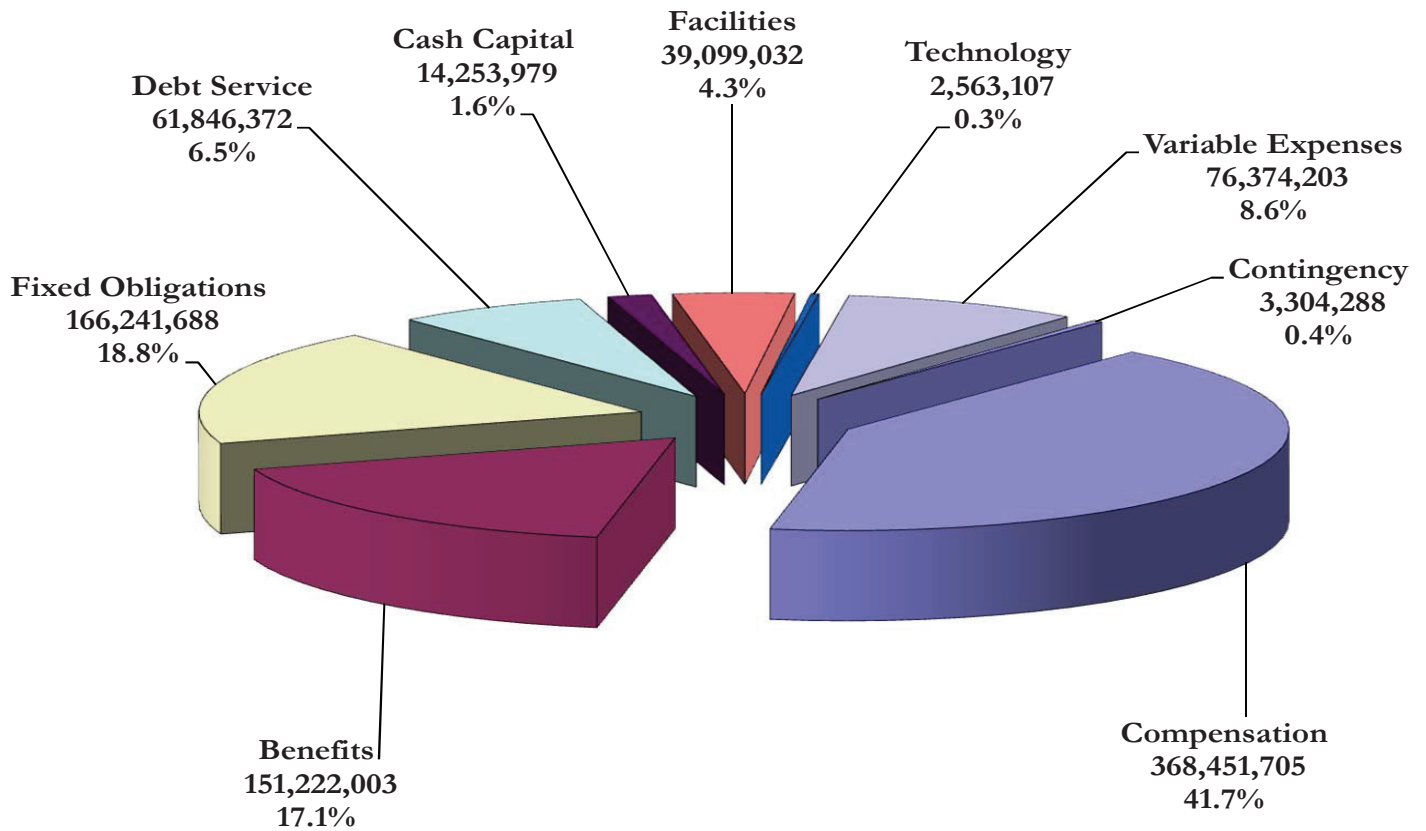
Districtwide Budget Summary

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Revenue Summary - All Funds
\$883,356,377



Expenditure Summary - All Funds
\$883,356,377



DISTRICT - WIDE SUMMARY BUDGET 2017 - 18 PROPOSED BUDGET

REVENUE SUMMARY

Revenue Category	2015-16 Actual Revenue	2016-17 Amended Budget	2017-18 Proposed Budget	2017-18 Variance
GENERAL FUND				
<u>State Aid</u>				
Foundation Aid	\$384,646,318	\$406,994,539	\$422,251,385	\$15,256,846
Community School Aid	\$0	\$7,000,000	\$0	(\$7,000,000)
Special Services Aid	\$10,762,144	\$8,400,000	\$8,494,508	\$94,508
Special Education - Public High Cost Aid	\$8,976,212	\$6,500,000	\$8,420,083	\$1,920,083
Special Education - Private Excess Cost Aid	\$9,374,423	\$10,700,000	\$9,987,906	(\$712,094)
Transportation Aid	\$57,535,274	\$67,253,822	\$62,661,382	(\$4,592,440)
Computer Hardware Aid	\$714,094	\$712,237	\$702,009	(\$10,228)
Textbook Aid	\$2,041,430	\$2,041,400	\$2,021,827	(\$19,573)
Software Aid	\$512,796	\$512,576	\$508,391	(\$4,185)
Library Aid	\$213,950	\$213,590	\$212,113	(\$1,477)
Charter School Transitional Aid	\$15,138,988	\$14,069,640	\$15,719,874	\$1,650,234
Charter School Supplemental Basic Tuition Aid	\$1,008,750	\$1,606,850	\$2,598,000	\$991,150
Total - Recurring State Aid	\$490,924,380	\$526,004,654	\$533,577,478	\$7,572,824
<u>Building Aid</u>				
Building Aid	45,553,004	\$52,000,000	\$53,324,241	\$1,324,241
Subtotal - Building Aid	\$45,553,004	\$52,000,000	\$53,324,241	\$1,324,241
<u>State Aid Adjustments</u>				
Prior Year Aid - \$20M Spin Up Loan Payment	(666,353)	(\$666,667)	(\$666,667)	\$0
Local Share Deduction for Certain Students	(577,829)	(\$578,101)	(\$543,653)	\$34,448
Total - State Aid Adjustments	(\$1,244,182)	(\$1,244,768)	(\$1,210,320)	\$34,448
<u>Other State Revenues</u>				
Ch 47, 66, 721 Tuition - Alternative Residential	\$533,942	\$580,000	\$580,000	\$0
Chapter 348 Tuition - Nonresident Homeless	\$446,905	\$500,000	\$500,000	\$0
NYS Legislative Appropriation	\$1,310,000	\$1,400,000	\$1,400,000	\$0
Incarcerated Youth Aid	\$1,744,933	\$2,000,000	\$2,000,000	\$0
Total - Other State Revenues	\$4,035,780	\$4,480,000	\$4,480,000	\$0
Total - New York State Revenue	\$539,268,982	\$581,239,886	\$590,171,399	\$8,931,513
<u>City of Rochester Aid</u>				
City of Rochester Aid	\$119,100,000	\$119,100,000	\$119,100,000	\$0
Total - City Revenue	\$119,100,000	\$119,100,000	\$119,100,000	\$0
<u>Federal - Medicaid</u>				
Federal - Medicaid	\$2,252,267	\$2,100,000	\$2,100,000	\$0
Total - Federal Medicaid Revenue	\$2,252,267	\$2,100,000	\$2,100,000	\$0
<u>Other Local Revenue</u>				
Nonresident Tuition	\$1,004,208	\$1,000,000	\$1,067,926	\$67,926
Health Services Revenue	\$901,446	\$700,000	\$1,750,740	\$1,050,740
Rental and Use of Buildings	\$263,790	\$275,000	\$275,000	\$0
Curriculum Based Programs	\$60,818	\$35,000	\$35,000	\$0
Sale of Obsolete Equipment	\$133,091	\$75,000	\$75,000	\$0
Stop Loss Reimbursement for Self-insurance	\$1,711,380	\$450,000	\$450,000	\$0
Legal Awards & Settlements	\$6,271	\$0	\$0	\$0
Prior Years Refunds	\$4,015,024	\$0	\$0	\$0
Student and Other Fees	\$38,048	\$60,000	\$60,000	\$0
E-Rate Revenue	\$1,040,127	\$1,000,000	\$968,285	(\$31,715)
Earnings - General Fund Investments	\$55,880	\$75,000	\$75,000	\$0
Miscellaneous Revenue	\$719,399	\$250,000	\$340,568	\$90,568

DISTRICT - WIDE SUMMARY BUDGET 2017 - 18 PROPOSED BUDGET

REVENUE SUMMARY

Revenue Category	2015-16 Actual Revenue	2016-17 Amended Budget	2017-18 Proposed Budget	2017-18 Variance
General Fund Cont'd				
Indirect Costs - Grants	\$2,916,357	\$2,366,913	\$2,575,836	\$208,923
Indirect Costs - Food Services	\$0	\$500,000	\$500,000	\$0
Earnings - Capital Fund Premium and Interest	\$2,668,368	\$0	\$0	\$0
RJSCB QSCB Subsidies & Capitalized Interest	\$4,593,427	\$2,253,876	\$9,919,307	\$7,665,431
Total Other Local Revenue	\$20,127,634	\$9,040,789	\$18,092,662	\$9,051,873
Appropriated Fund Balance for General Fund	\$0	\$15,000,000	\$20,000,000	\$5,000,000
TOTAL GENERAL FUND REVENUE	\$680,748,883	\$726,480,675	\$749,464,061	\$22,983,386
GRANT & SPECIAL AID FUNDS				
<u>State Sources</u>				
Universal Pre-Kindergarten	\$10,817,469	\$10,817,469	\$10,817,450	(\$19)
Other State Source Grants	\$45,590,426	\$56,267,468	\$44,917,531	(\$11,349,937)
Total - State Grant Sources	\$56,407,895	\$67,084,937	\$55,734,981	(\$11,349,956)
<u>Federal Sources</u>				
Formula (Recurring)	\$38,377,844	\$39,974,466	\$29,085,331	(\$10,889,135)
One-Time Grants (Competitive)	\$14,581,640	\$16,296,861	\$21,074,694	\$4,777,833
Total - Federal Sources	\$52,959,484	\$56,271,327	\$50,160,025	(\$6,111,302)
<u>Other Local Sources</u>	\$3,998,428	\$4,596,546	\$4,997,310	\$400,764
GRANT & SPECIAL AID FUND REVENUE	\$113,365,807	\$127,952,810	\$110,892,316	(\$17,060,494)
SCHOOL FOOD SERVICE FUND				
NYS Free & Reduced Price Reimbursement	\$539,406	\$565,000	\$579,000	\$14,000
Federal Free & Reduced Price Reimbursement	\$18,769,115	\$18,996,000	\$20,271,000	\$1,275,000
Federal Surplus Food Revenue	\$1,415,119	\$1,000,000	\$1,100,000	\$100,000
Summer Food Service Revenue	\$878,913	\$832,000	\$850,000	\$18,000
Other Cafeteria Sales	\$276,366	\$100,000	\$100,000	\$0
Miscellaneous Revenue	\$0	\$100,000	\$100,000	\$0
Interfund Revenue	\$0	\$0	\$0	\$0
Appropriation from Food Service Fund Balance	\$0	\$0	\$0	\$0
SCHOOL FOOD SERVICE FUND REVENUE	\$21,878,920	\$21,593,000	\$23,000,000	\$1,407,000
GRAND TOTAL REVENUE - ALL FUNDS	\$815,993,610	\$876,026,485	\$883,356,377	\$7,329,892

REVENUE SUMMARY ANALYSIS
STATE AID TO EDUCATION

General Fund State Aid shown below is based on the aid projections included in the 2016-17 Executive Budget School Aid Estimate.

FOUNDATION AID **\$422,251,385**

Foundation Aid is unrestricted aid to support the district's general operations such as salaries, benefits, utilities and other operating costs. Beginning in 2007-08, NYS combined a number of separate aid categories into Foundation Aid. These aid categories included: Public Excess Cost, Sound Basic Education, Extraordinary Needs, Limited English Proficiency and several categorical grants.

SPECIAL SERVICES AID **\$8,494,508**

This aid supports certain occupational, marketing and business programs, in grades 10-12 and for approved data processing expenses pursuant to Regulations of the Commissioner.

SPECIAL EDUCATION – PUBLIC HIGH COST AID **\$8,420,083**

Public High Cost Aid is provided for students with disabilities placed in public settings in the Rochester City School District and at BOCES. This aid is based upon approved costs, attendance and level of service.

SPECIAL EDUCATION – PRIVATE EXCESS COST AID **\$9,987,906**

Excess Cost Aid is provided for students with disabilities placed in private special education settings such as St. Joseph's Villa and Crestwood Children's Center. This aid is based upon approved costs, attendance and level of service.

TRANSPORTATION AID **\$62,661,382**

This aid provides up to 90% of the district's approved transportation expenses. Non-allowable expenses include: the transportation of non-handicapped pupils who live 1 1/2 miles or less from the school attended, and transportation for extra activities such as field trips, athletic trips, etc.

HARDWARE AND TECHNOLOGY AID **\$702,009**

Computer Hardware and Technology Equipment Aid provides funding for the purchase and lease of micro and/or mini computer equipment; technology equipment; repair of equipment for instructional purposes; and training and staff development for instructional purposes.

SOFTWARE, TEXTBOOK AID AND LIBRARY MATERIALS **\$2,742,331**

This aid provides funding for the purchase of computer software, textbooks and library material. The amount of aid is based on a per-pupil dollar amount.

CHARTER SCHOOL TRANSITIONAL AID **\$15,719,874**

This aid partially offsets the cost of tuition that the district must provide for students attending Charter Schools.

CHARTER SCHOOL SUPPLEMENTAL BASIC TUITION AID **\$2,598,000**

This aid partially offsets the cost of tuition that the district must provide for students attending Charter Schools.

REVENUE SUMMARY ANALYSIS – continued

BUILDING AID **\$53,324,241**

This aid supports expenses associated with the construction of new buildings, additions, and/or modifications of existing buildings. Building aid is provided for projects which have received prior approval from the State Education Department.

OTHER STATE REVENUES **\$4,480,000**

This category represents state funding that the local delegation in Albany has secured for the district. This category also contains aid for certain resident student placements including incarcerated youth detention centers.

STATE AID ADJUSTMENTS **(\$1,210,320)**

This category represents adjustments for prior year aid monies owed to the district, contingency for prior year aid claims owed to the State, and revenue to offset the district's debt service under the State's Prior Year Claims Financing Program. This category also contains aid deductions for certain resident student placements, including intermediate residential treatment programs, and State supported schools for the Blind and Deaf. The State assumes 100% of the tuition costs for these placements.

GRAND TOTAL STATE **\$590,171,399**

REVENUES FROM CITY **\$119,100,000**

The City of Rochester funding includes the State funded STAR program.

MEDICAID REVENUE **\$2,100,000**

The district receives partial reimbursement under Medicaid for support services provided to Medicaid eligible students with disabilities. The district receives a portion of the approved billable amount per service. The State recoups the remaining amount of federal Medicaid monies received by the district.

OTHER LOCAL REVENUES

NON-RESIDENT TUITION FROM OTHER DISTRICTS **\$1,067,926**

The district provides tutoring and other education services to non-resident students on a tuition/fee basis. The largest portion of these revenues is for tutoring services provided to non-resident students at several agencies in the area.

HEALTH SERVICES REVENUE **\$1,750,740**

The district provides health services to non-resident students attending private/parochial schools located within the district boundaries per NYS regulations. The district bills these costs back to the student's home districts.

RENTAL AND USE OF BUILDINGS **\$275,000**

This represents the fees charged to various groups for the use of buildings in accordance with district policy.

CURRICULUM BASED PROGRAMS **\$35,000**

Revenue generated by student curriculum programs such as the Work Experience Program.

REVENUE SUMMARY ANALYSIS – continued

SALES OF OBSOLETE EQUIPMENT **\$75,000**

This is revenue from sales of obsolete equipment and vehicles, in accordance with district policy.

STOP LOSS REIMBURSEMENT FOR SELF INSURANCE **\$450,000**

The District is self-insured for medical, dental, and workers compensation and has secured stop loss insurance policy for medical insurance. The District receives reimbursement for claims in excess of the stop loss limit.

STUDENT AND OTHER FEES **\$60,000**

This revenue is earned through fees charged for Adult Education, rental of musical instruments and other miscellaneous fees.

E-RATE REVENUE **\$968,285**

Federal E-rate revenue is provided to reimburse school district telecommunications and internet system expenditures.

EARNINGS - GENERAL FUND INVESTMENTS **\$75,000**

This revenue from investments is earned by the district's cash management program.

MISCELLANEOUS REVENUE **\$340,568**

This represents revenues that do not fit in any other categories and are non-recurring.

INDIRECT COSTS **\$3,075,836**

Many grant-funded programs provide revenue to offset overhead costs, which the district incurs in the operation of grants. Overhead costs include supervision, accounting costs, etc.

The School Food Service Fund provides revenue to offset overhead cost incurred by the District in the operation of the Lunch Program. Overhead costs includes supervision, accounting cost, etc.

EARNINGS - CAPITAL FUND INVESTMENTS **\$9,919,307**

This revenue is earned through the following sources: interest earned on authorized capital funds which have not yet been expended, unused capital fund authorizations, and Facilities Modernization Program funding.

TOTAL LOCAL REVENUES **\$18,092,662**

APPROPRIATIONS FROM FUND BALANCE **\$20,000,000**

An Appropriation from Fund Balance represents the use of accumulated financial surplus that resulted from prior years' activity.

GRAND TOTAL GENERAL FUND REVENUE **\$749,464,061**

DISTRICT - WIDE SUMMARY BUDGET 2017 - 18 PROPOSED BUDGET

GRANT REVENUE - Alphabetical Listing

Source	All Grants	2016-2017 Amended Budget	2017-2018 Budget	\$ Change Fav/(Unfav)
FEDERAL	21ST CENTURY COMMUNITY LRNG	1,200,000	1,200,000	-
LOCAL	ACTION FOR HEALTHY KIDS SCHOOL #43	2,350	-	(2,350)
LOCAL	BOSCH FOUNDATION	-	-	-
LOCAL	CFC CAREER PATHWAYS	-	-	-
STATE	EMPLOYMENT PREP ED (EPE)	3,610,397	3,249,357	(361,040)
STATE	ENCOMPASS: RESOURCE FOR LEARN	54,064	56,000	1,936
STATE	EXTENDED LEARNING TIME	3,465,570	3,465,570	-
STATE	EXTENDED SCHOOL YEAR (ESY)	6,003,690	5,800,000	(203,690)
FEDERAL	FRESH FRUITS & VEGETABLES PROGRAM	1,040,220	1,040,220	-
LOCAL	GREATER ROCH HEALTH DISTRICT	852,384	651,000	(201,384)
FEDERAL	IDEA PRESCHOOL SERV & SEC 619	677,480	488,546	(188,934)
FEDERAL	IDEA SUPPORT SERV & SEC 611	10,153,971	10,230,000	76,029
FEDERAL	IMPACT AID	10,000	10,000	-
LOCAL	LAURA BUSH SCHOOL #19	6,800	-	(6,800)
STATE	LIBRARY AUTOMATION	9,245	9,240	(5)
STATE	LIBRARY AUTOMATION ROLLOVER	10,858	-	(10,858)
STATE	LIBRARY OPERATING	92,448	92,400	(48)
STATE	LIBRARY OPERATING ROLLOVER	349	-	(349)
STATE	LIBRARY OPERATING SUPPLEMENTAL	58,118	46,600	(11,518)
STATE	LTG #3 - 19, 28, 58, AQUINAS	50,000	50,000	-
STATE	LTG #34 - 2, 7, 42, NAZARETH	50,000	50,000	-
STATE	LTG #45 - 10, 25, 46, HOLY CROSS	50,000	50,000	-
STATE	LTG #9 - 12, 15, 33, HILLSIDE	50,000	50,000	-
STATE	LTG #MONROE - EAST UPPER, ORA	50,000	50,000	-
STATE	LTG NECP - SOTA, SWW, RECIHS, AQUINAS	50,000	50,000	-
STATE	MATH & SCIENCE OPTICS - EAST	460,503	460,503	-
LOCAL	MC CAREERS	290,787	500,000	209,213
STATE	MCDHS ADMIN SPECIALIST	53,755	53,755	-
FEDERAL	MCKINNEY-VENTO HOMELESS YOUTH	120,000	120,000	-
STATE	MENTOR TEACHER/INTERNSHIP PROG	65,000	65,000	-
FEDERAL	MY BROTHERS KEEPER CHALLENGE GRANT	-	1,307,954	1,307,954
FEDERAL	NATIVE AMERICAN RESOURCE CTR	12,681	10,000	(2,681)
FEDERAL	OTDA EDUCATION RESOURCES	100,000	-	(100,000)
FEDERAL	OTDA MAKING A CONNECTION	-	149,812	149,812
FEDERAL	PERKINS INCARCERATED YOUTH	11,838	-	(11,838)
FEDERAL	PERKINS IV CAREER & TECH	109,488	109,488	-
FEDERAL	PERKINS IV SECONDARY	473,371	400,000	(73,371)
FEDERAL	PREGNANCY ASSISTANCE FUND	125,000	125,000	-

DISTRICT - WIDE SUMMARY BUDGET 2017 - 18 PROPOSED BUDGET

GRANT REVENUE - Alphabetical Listing

Source	All Grants	2016-2017 Amended Budget	2017-2018 Budget	\$ Change Fav/(Unfav)
STATE	PRE-K EXPANSION 3 & 4 YEAR OLD	11,940,627	11,940,627	-
STATE	PRE-K FULL DAY/EXPANDED	9,977,445	-	(9,977,445)
STATE	PRE-K UNIVERSAL	10,817,469	20,794,914	9,977,445
LOCAL	PRE-SCH ADMIN & COUNTY	715,000	691,221	(23,779)
LOCAL	PRE-SCH RELATED SERVICES	900,000	955,000	55,000
LOCAL	PRE-SCHOOL EVALUATIONS	359,235	685,000	325,765
LOCAL	PRE-SCHOOL INTEGRATED HANDICAP	1,100,000	1,200,000	100,000
LOCAL	PRE-SCHOOL S.E.I.T.	275,000	250,000	(25,000)
LOCAL	PRIMARY PROJECT	87,000	65,089	(21,911)
FEDERAL	PTECH	388,281	403,455	15,174
STATE	RECEIVERSHIP EAST	4,031,995	-	(4,031,995)
STATE	RECEIVERSHIP MONROE	3,464,652	-	(3,464,652)
STATE	RECEIVERSHIP SCHOOL #09	2,003,702	-	(2,003,702)
FEDERAL	RSETACS (SISIS)	476,853	480,219	3,366
STATE	SCHOOL FOR DEAF STATE TUITION	2,163,000	2,208,584	45,584
STATE	SCHOOL HEALTH SERVICES	6,292,431	6,292,431	-
FEDERAL	SES 1003(A) EDISON	430,237	-	(430,237)
FEDERAL	SES 1003(A) SCHOOL #12	500,000	-	(500,000)
FEDERAL	SES 1003(A) SCHOOL #50	428,736	-	(428,736)
FEDERAL	SIF #22	250,000	-	(250,000)
FEDERAL	SIG 4 #03	500,000	250,000	(250,000)
FEDERAL	SIG 4 #17	500,000	250,000	(250,000)
FEDERAL	SIG 4 #45	500,000	250,000	(250,000)
FEDERAL	SIG 4 MONROE	500,000	250,000	(250,000)
FEDERAL	SIG 4 NWCP	500,000	250,000	(250,000)
FEDERAL	SIG 4 WILSON	500,000	250,000	(250,000)
FEDERAL	SIG 6 #44	786,511	500,000	(286,511)
FEDERAL	SIG 6 #8	866,673	500,000	(366,673)
FEDERAL	SIG 6 NE	776,789	500,000	(276,789)
FEDERAL	SIG 7 #10	500,000	500,000	-
FEDERAL	SIG 7 #19	500,000	500,000	-
FEDERAL	SIG 7 #41	500,000	500,000	-
FEDERAL	SIG 7 IATHS	500,000	500,000	-
STATE	SMART SCHOLARS ECHS COHORT 1	21,026	-	(21,026)
STATE	SMART SCHOLARS ECHS COHORT 2	112,369	-	(112,369)
STATE	SMART SCHOLARS ECHS COHORT 3	190,000	-	(190,000)
STATE	TEACHER CENTERS	206,224	200,000	(6,224)
STATE	TEACHERS OF TOMORROW	980,000	-	(980,000)
FEDERAL	TITLE I	23,800,000	23,600,000	(200,000)

GRANT REVENUE - Alphabetical Listing

Source	All Grants	2016-2017 Amended Budget	2017-2018 Budget	\$ Change Fav/(Unfav)
FEDERAL	TITLE I SCHOOL IMPROVEMENT 1003(a)	1,725,000	-	(1,725,000)
FEDERAL	TITLE IIA TEACH/PRIN TRNG/RECR	3,767,666	3,770,000	2,334
FEDERAL	TITLE IIB MATH & SCIENCE PARTNERSHIP - MATH	1,000,000	-	(1,000,000)
FEDERAL	TITLE IIB MATH & SCIENCE PARTNERSHIP - SCIENCE	324,820	-	(324,820)
FEDERAL	TITLE III BILINGUAL	645,381	645,000	(381)
STATE	VIOLENCE PREVENT EXTDAY 2NDARY	350,000	350,000	-
STATE	VIOLENCE PREVENT EXTDAY PRIMARY	350,000	350,000	-
FEDERAL	WIA TITLE 2 - ADULT ED	470,331	470,331	-
FEDERAL	WIA TITLE 2 - ESOL/CIVICS	250,000	250,000	-
FEDERAL	WIA TITLE 2 - INCAR & INSTIT	250,000	250,000	-
FEDERAL	WIA TITLE 2 - LITERACY ZONE	100,000	100,000	-
LOCAL	WILLMOTT FOUNDATION	6,990	-	(6,990)
LOCAL	YOUTH AS A RESOURCE	1,000	-	(1,000)
	TOTAL ALL GRANTS	\$127,952,810	\$110,892,316	-\$17,060,494

DISTRICT - WIDE SUMMARY BUDGET 2017 - 18 PROPOSED BUDGET

GRANT REVENUE - by Funding Source

Federal Grants	2016-2017 Amended Budget	2017-2018 Budget	\$ Change Fav/(Unfav)
21ST CENTURY COMMUNITY LRNG	1,200,000	1,200,000	-
FRESH FRUITS & VEGETABLES PROGRAM	1,040,220	1,040,220	-
IDEA PRESCHOOL SERV & SEC 619	677,480	488,546	(188,934)
IDEA SUPPORT SERV & SEC 611	10,153,971	10,230,000	76,029
IMPACT AID	10,000	10,000	-
MCKINNEY-VENTO HOMELESS YOUTH	120,000	120,000	-
MY BROTHERS KEEPER CHALLENGE GRANT	-	1,307,954	1,307,954
NATIVE AMERICAN RESOURCE CTR	12,681	10,000	(2,681)
OTDA- EDUCATION RESOURCES	100,000	-	(100,000)
OTDA- MAKING A CONNECTION		149,812	149,812
PERKINS INCARCERATED YOUTH	11,838	-	(11,838)
PERKINS IV CAREER & TECH	109,488	109,488	-
PERKINS IV SECONDARY	473,371	400,000	(73,371)
PREGNANCY ASSISTANCE FUND	125,000	125,000	-
PTECH	388,281	403,455	15,174
RSETACS (SESI)	476,853	480,219	3,366
SES 1003(A) EDISON	430,237	-	(430,237)
SES 1003(A) SCHOOL #12	500,000	-	(500,000)
SES 1003(A) SCHOOL #50	428,736	-	(428,736)
SIF #22	250,000	-	(250,000)
SIG 7 #19	500,000	500,000	-
SIG 4 #03	500,000	250,000	(250,000)
SIG 4 #17	500,000	250,000	(250,000)
SIG 4 #45	500,000	250,000	(250,000)
SIG 4 MONROE	500,000	250,000	(250,000)
SIG 4 NWCP	500,000	250,000	(250,000)
SIG 4 WILSON	500,000	250,000	(250,000)
SIG 6 #44	786,511	500,000	(286,511)
SIG 6 #8	866,673	500,000	(366,673)
SIG 6 NE	776,789	500,000	(276,789)
SIG 7 #10	500,000	500,000	-
SIG 7 #41	500,000	500,000	-
SIG 7 IATHS	500,000	500,000	-
TITLE I	23,800,000	23,600,000	(200,000)
TITLE I SCHOOL IMPROVEMENT 1003(a)	1,725,000	-	(1,725,000)
TITLE IIA TEACH/PRIN TRNG/RECR	3,767,666	3,770,000	2,334
TITLE IIB MATH & SCIENCE PARTNERSHIP - MATH	1,000,000	-	(1,000,000)
TITLE IIB MATH & SCIENCE PARTNERSHIP - SCIENCE	324,820	-	(324,820)
TITLE III BILINGUAL	645,381	645,000	(381)
WIA TITLE 2 - ADULT ED	470,331	470,331	-
WIA TITLE 2 - ESOL/CIVICS	250,000	250,000	-
WIA TITLE 2 - INCAR & INSTIT	250,000	250,000	-
WIA TITLE 2 - LITERACY ZONE	100,000	100,000	-
TOTAL FEDERAL GRANTS	\$56,271,327	\$50,160,025	(\$6,111,302)

DISTRICT - WIDE SUMMARY BUDGET 2017 - 18 PROPOSED BUDGET

GRANT REVENUE - by Funding Source

State Grants	2016-2017 Amended Budget	2017-2018 Budget	\$ Change Fav/(Unfav)
EMPLOYMENT PREP ED (EPE)	3,610,397	3,249,357	(361,040)
ENCOMPASS: RESOURCE FOR LEARN	54,064	56,000	1,936
EXTENDED LEARNING TIME	3,465,570	3,465,570	-
EXTENDED SCHOOL YEAR (ESY)	6,003,690	5,800,000	(203,690)
LIBRARY AUTOMATION	9,245	9,240	(5)
LIBRARY AUTOMATION ROLLOVER	10,858	-	(10,858)
LIBRARY OPERATING	92,448	92,400	(48)
LIBRARY OPERATING ROLLOVER	349	-	(349)
LIBRARY OPERATING SUPPLEMENTAL	58,118	46,600	(11,518)
LTG #3 - 19, 28, 58, AQUINAS	50,000	50,000	-
LTG #34 - 2, 7, 42, NAZARETH	50,000	50,000	-
LTG #45 - 10, 25, 46, HOLY CROSS	50,000	50,000	-
LTG #9 - 12, 15, 33, HILLSIDE	50,000	50,000	-
LTG #MONROE - EAST UPPER, ORA	50,000	50,000	-
LTG NECP - SOTA, SWW, RECIHS, AQUINAS	50,000	50,000	-
MATH & SCIENCE OPTICS - EAST	460,503	460,503	-
MCDHS ADMIN SPECIALIST	53,755	53,755	-
MENTOR TEACHER/INTERNSHIP PROG	65,000	65,000	-
PRE-K EXPANSION 3 & 4 YEAR OLD	11,940,627	11,940,627	-
PRE-K FULL DAY/EXPANDED	9,977,445	-	(9,977,445)
PRE-K UNIVERSAL	10,817,469	20,794,914	9,977,445
RECEIVERSHIP EAST	4,031,995	-	(4,031,995)
RECEIVERSHIP MONROE	3,464,652	-	(3,464,652)
RECEIVERSHIP SCHOOL #09	2,003,702	-	(2,003,702)
SCHOOL FOR DEAF STATE TUITION	2,163,000	2,208,584	45,584
SCHOOL HEALTH SERVICES	6,292,431	6,292,431	-
SMART SCHOLARS ECHS COHORT 1	21,026	-	(21,026)
SMART SCHOLARS ECHS COHORT 2	112,369	-	(112,369)
SMART SCHOLARS ECHS COHORT 3	190,000	-	(190,000)
TEACHER CENTERS	206,224	200,000	(6,224)
TEACHERS OF TOMORROW	980,000	-	(980,000)
VIOLENCE PREVENT EXTDAY 2NDARY	350,000	350,000	-
VIOLENCE PREVENT EXTDAY PRIMARY	350,000	350,000	-
TOTAL STATE GRANTS	\$67,084,937	\$55,734,981	(\$11,349,956)
Local Grants	2016-2017 Amended Budget	2017-2018 Budget	\$ Change Fav/(Unfav)
ACTION FOR HEALTHY KIDS SCHOOL #43	2,350	-	(2,350)
BOSCH FOUNDATION	-	-	-
CFC CAREER PATHWAYS	-	-	-
GREATER ROCH HEALTH DISTRICT	852,384	651,000	(201,384)
LAURA BUSH SCHOOL #19	6,800	-	(6,800)
MC CAREERS	290,787	500,000	209,213
PRE-SCH ADMIN & COUNTY	715,000	691,221	(23,779)
PRE-SCH RELATED SERVICES	900,000	955,000	55,000
PRE-SCHOOL EVALUATIONS	359,235	685,000	325,765
PRE-SCHOOL INTEGRATED HANDICAP	1,100,000	1,200,000	100,000
PRE-SCHOOL S.E.I.T.	275,000	250,000	(25,000)
PRIMARY PROJECT	87,000	65,089	(21,911)
WILLMOTT FOUNDATION	6,990	-	(6,990)
YOUTH AS A RESOURCE	1,000	-	(1,000)
TOTAL LOCAL GRANTS	\$4,596,546	\$4,997,310	\$400,764

INDEX of GRANT DESCRIPTIONS

GRANT TITLE	DESCRIPTION
21ST CENTURY COMMUNITY LEARNING	The 21st Century Community Learning Centers grant provides students at Schools #9 and #22 with a tiered support framework that balances academics, socio-emotional supports, health and wellness education, community outreach, and family education.
ACTION FOR HEALTHY KIDS SCHOOL	These are school grants to help school professionals, families and communities take actions that lead to healthy eating, physical activity and healthier schools for kids to be ready to learn and thrive.
EMPLOYMENT PREPARATION EDUCATION AID (EPE)	This aid supports employment preparation programs such as: adult education, GED preparation, ESOL, and career education for pupils age 21 and older.
ENCOMPASS: RESOURCE FOR LEARNING	Reinvest in Youth - Educationally Enhanced (RIY-E2) is a collaborative partnership serving youth in a probation track as an alternative to detention. Through RIY-E2 youth in probation are served by a Core Professional Team to foster stability, build successful and positive relationships, promote academic growth and success, and facilitate positive engagement with the school and community.
EXTENDED LEARNING TIME	ELT provides funding for selected schools to improve student outcomes by adding at least 25 percent more time to the academic calendar beyond the standard schedule, by extending the school day, week, year, or a combination thereof.
EXTENDED SCHOOL YEAR (ESY) -SUMMER SPECIAL EDUCATION	Extended School Year (ESY) are services are designed to support a student with a disability as documented under the Individuals with Disabilities Education Act (IDEA) to maintain the academic, social/behavioral, communication, or other skills that they have learned as part of their Individualized Education Program (IEP).
FRESH FRUITS & VEGETABLES PROGRAM	The Fresh Fruit and Vegetable Program (FFVP) is a program that provides free fresh fruits and vegetables to students in participating elementary schools during the school day.
GREATER ROCHESTER HEALTH DISTRICT	Greater Rochester Health Foundation provides grants that supply funding to schools to support healthy lifestyles through increased physical/nutritional activity.
IDEA – INDIVIDUALS WITH DISABILITIES EDUCATION ACT	The USDOE provides assistance to States for the Education of School-Aged (Section 611) and Pre-School Students (Section 619) with Disabilities -The Individuals with Disabilities Education Act (IDEA) is a United States federal law that governs how states and public agencies provide early intervention, special education and related services to children with disabilities.
IMPACT AID	These funds help local school districts that educate federally connected children ie: the children of members of the uniformed services, children who reside on federal property or in federally subsidized low-rent housing, and children whose parents work on federal property.
LAURA BUSH SCHOOL #19	The Laura Bush Foundation provides funds to school libraries to add to and update their book and media collections.

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GRANT TITLE	DESCRIPTION
LIBRARY AUTOMATION	Funds for Administrative Library Support salary and benefits.
LIBRARY OPERATING	Funds for Library Director salary and benefits.
LIBRARY OPERATING SUPPLEMENTAL	Funds for supplies, materials, system costs, and travel.
LTG	Funds to promote collaboration between RCSD and nonpublic schools to increase the use of learning technology to: improve student academic performance in relation to the NYS learning standards, process and content strands, key ideas and performance indicators in grades pre-kindergarten through 12; provide high quality professional development focused on increasing a teacher’s knowledge and skills in the use of learning technology; and to provide ongoing support for students to become technologically literate by 8th grade.
MC CAREERS	The CAREERS program, in collaboration with the Monroe County Department of Human Services, prepares individuals to meet workforce demands by offering training in various career fields.
MCDHS ADMIN SPECIALIST	Monroe County Department of Human Services supports 50% of a Social Worker position within the district under the job title Administrative Specialist and Education Liaison.
MCKINNEY-VENTO HOMELESS YOUTH	Provides support to ensure that homeless children and youth have equal access to the same free, appropriate, public education - including public preschool.
MENTOR TEACHER/ INTERNSHIP PROGRAM	The Mentor Teacher Internship Program (MTIP) provides the opportunity for beginning teachers to broaden and enhance their classroom teaching and related skills while participating in a productive, supportive and collegial mentoring experience.
MY BROTHERS KEEPER CHALLENGE	These funds address Goal 3- Graduating from high school ready for college and career, as evidenced by a closing of graduation rate achievement gaps for disadvantaged youth, primarily young men of color, and Goal 6- Reducing Code of Conduct Violations and providing a second chance, as evidenced by disadvantaged youth, primarily young men of color having a reduction in in-school and out-of-school suspensions and behavioral related referrals. This grant will assist with the implementation of the Code of Conduct and is aligned with Restorative Practices and Relationship Model of Educational Intervention.
NATIVE AMERICAN	Funds to continue outreach efforts to Native American students.
OTDA EDUCATION RESOURCES	The Educational Resources (ER) program is designed to assist Districts in addressing the educational needs of their TANF (Temporary Assistance for Needy Families) eligible population and enable them to improve their literacy skills and become productive and successful in the workplace, home and community. Educational activities enable participants to become employed, qualify for a better job or meet the entry requirements for job skills training.
OTDA MAKING A CONNECTION	The Making A Connection (MAC) Academy Program serves refugee young adults, with the goal of transitioning participants to secure unsubsidized employment, connecting participants to area services and community partners, and providing them the resources, education, and networks necessary to achieve self-confidence and self-sufficiency in the community.

INDEX of GRANT DESCRIPTIONS

GRANT TITLE	DESCRIPTION
PERKINS IV CAREER & TECH	Supports the OACES Culinary CAREERS CTE Training, which is a full day contextualized program that integrates Culinary Skills Level I & Level II curriculum with critical reading, writing, and math required for the high school equivalency diploma. Students in the program directly apply their learning in the real world through the operation of a student run café on the OACES campus.
PERKINS IV SECONDARY	Supports development of programs at Edison that: integrate rigorous academics with career and technical instruction; link secondary education and postsecondary education to prepare students for high-skill, high-wage, high-demand occupations in current or emerging occupations; and enable participating students to meet or exceed Perkins performance standards.
PREGNANCY ASSISTANCE FUND	Funds for pregnant students that provide parenting skills and baby supplies.
PRE-K EXPANSION 3 & 4 YEAR OLDS (Full Day 3 year olds)	Funds three-year old high-need city residents to attend full-day three-year old programs modeled after the Universal Pre-Kindergarten programs. Students qualify for this program by having met one of three criteria: having an IEP, ELL status, or qualifying for free and/or reduced lunch program. The program is offered at RCSD sites and Community Based Organizations.
PRE-K UNIVERSAL	Supports the District’s efforts to provide environments and experiences in socialization, early literacy and motor skill development to all eligible 4 year old children, including those with disabilities and children whose home language is other than English at RCSD sites and Community Based Organizations that are contracted and supervised by the District.
PRE-SCHOOL RELATED SERVICES	Funds Pre-School Related Services which include speech, OT and PT.
PRE-SCHOOL ADMINISTRATION	These funds offset CPSE Administration and Committee costs.
PRE-SCHOOL INTEGRATED HANDICAP	Section 4410 provides a portion of the resources for mandated Pre-School Special Education Integrated/Handicapped programs and services.
PRE-SCHOOL S.E.I.T.	These are Special Education/Itinerant Teacher (S.E.I.T.) services.
PRIMARY PROJECT	Primary Project is a national, evidence-based program that helps children in pre-k through third grade adjust to school, gain confidence, social skills, and focus on learning. Primary Project addresses children’s school adjustment difficulties and increases their chances for success through play.
PTECH PATHWAYS IN TECHNOLOGY	The New York State Pathways in Technology Early College High School (NYS P-TECH) program located at the Edison campus prepares students for high-skills jobs of the future in technology, manufacturing, healthcare and finance. The model incorporates a six-year program that combines high school, college and career training and is targeted to at-risk, disadvantaged students.

INDEX of GRANT DESCRIPTIONS

GRANT TITLE	DESCRIPTION
RECEIVERSHIP	The New York State Education Department allocated funds specifically to support and implement turnaround efforts for Priority Schools that have been identified as “Persistently Struggling Schools”. These schools have been placed under the sole authority of a ‘Receiver’. Each school’s ‘Receiver’ has an initial one-year period to use the enhanced Receivership authority, and the allocated funds, to make demonstrable improvement in student performance at each Persistently Struggling School, or the State assumes school control.
RSETACS SPEC ED TECH ASST CTR	The purpose of this grant is to fund the Regional Technical Assistance Center to provide a coordinated system of high quality technical assistance, training, information dissemination and professional development to the District to improve instructional programs and practices for students with disabilities, particularly in the areas of literacy, behavioral supports and interventions, specially designed instructional practices and transition planning and activities.
SCHOOL FOR DEAF STATE TUITION	These are aidable operating expenses for approved educational programs provided to State-supported students.
SCHOOL HEALTH SERVICES	The purpose of the School Health Services grant is to provide: mandated first aid, emergency services, screening, contagious disease management, services to children with special health concerns, documentation and state reporting.
SES- 1003(A)TITLE I SCHOOL IMPROVEMENT GRANT	The purpose of the Socioeconomic Integration Pilot Program is to increase student achievement in Priority and Focus Schools by encouraging greater socioeconomic integration in these schools.
SIF - SCHOOL INNOVATION FUND #22	The purpose of this grant is to implement a Community School design, which will allow Abraham Lincoln School #22 to accelerate efforts to increase graduation rates, college persistence, and college graduation rates.
SIG - TITLE I SCHOOL IMPROVEMENT GRANT - 1003(g)	These funds provide financial assistance to the lowest achieving schools to significantly raise student achievement through the implementation of one of four recognized school intervention strategies (turnaround, restart, school closure, or transformation). Funding from the US Department of Education flows through the NYS Department of Education.
SMART SCHOLARS - EARLY COLLEGE	The purpose of the Smart Scholars Early College High School Program is to increase high school graduation rates and the number of students who complete a postsecondary credential or degree, especially among groups of students in high need/very high need schools who traditionally attend college at disproportionately low rates.
TEACHER CENTERS	These funds, within available state appropriations and subject to the procedures established in Education Law Section 31, are used to plan, establish and operate teacher resource and computer training centers.
TEACHERS OF TOMORROW	This grant provides a variety of incentives that encourage teachers to teach in shortage areas for RCSD.
TITLE I FEDERAL ESSA	The District is a school-wide Title I Program and is required to deliver services to all students with a continued focus on students with the greatest need.

INDEX of GRANT DESCRIPTIONS

GRANT TITLE	DESCRIPTION
TITLE I SCHOOL IMPROVEMENT GRANT 1003(a)	The School Improvement Grants under Section 1003(a) provide financial assistance to Title 1 schools.
TITLE IIA FEDERAL ESSA	The purpose of Title IIA is to meet NCLB highly qualified teaching requirements by: providing high quality professional development to ensure teachers become, and remain, highly effective in helping all students learn and achieve high performance standards; meeting 'highly qualified teacher' requirements for core course teaching through effective teacher recruitment, retention and professional development practices; and ensuring strong instructional leadership through effective principal recruitment, retention and professional development practices.
TITLE IIB MATH & SCIENCE PARTNERSHIP	The emphasis of Title II, Part B is: Professional development that uses reliable scientifically-based or evidence-based teaching methods as a means of improving student academic performance, and partnerships between high-need school districts and the science, technology, engineering, and mathematics (STEM) departments in institutions of higher education.
TITLE III BILINGUAL	The purpose of Title III is to support and enhance the education of students who are English Language Learners (ELL) in all aspects of the English language and literacy development in order to promote academic achievement in all areas and lead to graduation and post-high school success. District programs receiving funds from Title III include Bilingual programs, Learning English through Academics Program (LEAP), Dual Language, and Free Standing ESOL.
VIOLENCE PROTECTION EXTENDED DAY	The primary purpose of the ESD/SVP Program is to provide support to students through extended school day activities and/or school safety programs which promote violence prevention.
WIA TITLE 2- ADULT ED	The WIA Adult Literacy program supports instruction in adult basic education, English for Speakers of Other Languages, and adult secondary education leading to a New York State high school equivalency diploma. The program is designed to support adults to become literate and obtain the knowledge and skills necessary for employment, retention of employment, and self-sufficiency.
WIA TITLE 2- ESOL/CIVICS	The English Language and Civics program provides English literacy services in an integrated program of services that incorporates English literacy and civics education.
WIA TITLE 2- INCAR & INSTIT	The WIA Corrections program provides academic services for basic education, special education, English literacy, and secondary school credit programs to serve individuals who are likely to leave the correctional institution within five years of participation.
YOUTH AS RESOURCES - MONROE	Youth as Resources (YAR) provides funding for "Monroe's Finest", celebrating the achievements and encouraging the 7th graders at Monroe High School to make good decisions.

Expenditure Summary (All Funds)

	2015-2016	2016-2017	2017-2018	\$ Variance
	Actual	Amended	Proposed	Fav/(Unfav)
EXPENDITURES BY ACCOUNT				
Salary Compensation				
Teacher	\$ 194,781,562	\$ 210,152,737	\$ 220,888,795	\$ (10,736,058)
Civil Service	60,146,669	63,356,355	65,132,116	(1,775,761)
Administrator	31,648,104	32,870,790	29,119,315	3,751,475
Teaching Assistants	5,720,455	7,445,166	8,038,356	(593,190)
Paraprofessional	7,968,183	10,195,284	10,779,868	(584,584)
Sub Total Salary Compensation	300,264,972	324,020,331	333,958,450	(9,938,119)
Other Compensation				
Substitute Teacher	12,860,434	8,362,740	7,820,862	541,878
Hourly Teachers	15,709,828	20,165,563	19,337,852	827,711
Teachers In-Service	1,951,232	1,818,831	1,501,372	317,459
Overtime Civil Service	4,349,162	4,348,409	4,263,661	84,748
Civil Service Substitutes	1,762,541	1,522,829	1,569,508	(46,679)
Sub Total Other Compensation	36,633,197	36,218,372	34,493,255	1,725,117
Total Salary and Other Compensation	336,898,169	360,238,703	368,451,705	(8,213,002)
Employee Benefits	160,404,785	165,974,628	151,222,003	14,752,625
Total Sal., Other Comp., and Empl. Benefits	497,302,954	526,213,331	519,673,708	6,539,623
Fixed Obligations With Variability				
Special Education Tuition	18,471,563	19,121,493	19,667,053	(545,560)
Contract Transportation	63,988,637	64,753,617	67,096,635	(2,343,018)
Charter School Tuition	59,568,346	70,821,000	77,538,000	(6,717,000)
Health Service Other Districts	1,146,041	1,100,000	1,100,000	-
Insurance Non-Employee	795,920	842,192	840,000	2,192
Sub Total Fixed Obligations	143,970,508	156,638,302	166,241,688	(9,603,386)
Debt Service	52,917,513	57,076,252	61,846,372	(4,770,120)
Cash Capital Outlays				
Cash Capital Expense	5,237,000	10,000,000	10,000,000	-
Textbooks	1,906,921	2,172,696	2,091,000	81,696
Equipment Other than Buses	1,916,124	459,495	479,388	(19,893)
Equipment Buses	68,441	-	880,000	(880,000)
Computer Hardware - Instructional	703,083	365,703	461,091	(95,388)
Computer Hardware - Non-Instructional	177,204	47,381	91,650	(44,269)
Library Books	428,488	233,478	250,850	(17,372)
Sub Total Cash Capital Outlays	10,437,261	13,278,753	14,253,979	(975,226)

Expenditure Summary (All Funds)

	2015-2016	2016-2017	2017-2018	\$ Variance
	Actual	Amended	Proposed	Fav/(Unfav)
Facilities and Related				
Utilities	8,077,960	9,418,650	9,679,160	(260,510)
Instructional Supplies	6,102,481	4,682,044	5,129,240	(447,196)
Equip Service Contr & Repair	3,442,580	4,050,691	4,259,033	(208,342)
Facilities Service Contracts	1,784,089	2,416,479	1,599,700	816,779
Rentals	2,970,943	3,135,061	3,164,000	(28,939)
Maintenance Repair Supplies	1,672,242	1,031,825	848,699	183,126
Postage and Print/Advertising	1,426,242	1,720,226	1,340,937	379,289
Auto Supplies	637,254	1,013,329	829,376	183,953
Supplies and Materials	12,632,716	10,125,026	10,961,492	(836,466)
Custodial Supplies	751,697	781,316	831,152	(49,836)
Office Supplies	408,870	451,703	456,243	(4,540)
Sub Total Facilities and Related	39,907,073	38,826,350	39,099,032	(272,682)
Technology				
Computer Software - Instructional	573,604	931,027	752,500	178,527
Computer Software - Non-Instructional	1,791,419	1,970,906	1,810,607	160,299
Subtotal Technology	2,365,023	2,901,933	2,563,107	338,826
All Other Variable Expenses				
Miscellaneous Services	2,148,881	1,998,684	1,870,773	127,911
Professional Technical Service	26,912,485	34,226,890	31,869,311	2,357,579
Agency Temporary Staff	5,140,985	3,826,188	3,090,192	735,996
Judgments and Claims	(115,445)	500,000	500,000	-
Grant Disallowances	(936,108)	120,000	120,000	-
Interfund Exp Pre-K Spec Ed	728,133	730,000	700,000	30,000
Departmental Credits	(1,962,091)	(1,147,014)	(1,075,000)	(72,014)
Indirect Costs Grants	2,916,357	3,521,881	3,075,836	446,045
Professional Development	1,240,475	2,284,148	1,313,721	970,427
BOCES Services	32,204,980	34,737,224	34,909,370	(172,146)
Subtotal of All Other Variable Expenses	68,278,653	80,798,001	76,374,203	4,423,798
Total Non Compensation	317,876,031	349,519,591	360,378,381	(10,858,790)
Contingency Fund	-	293,563	3,304,288	(3,010,725)
Grand Total	\$ 815,178,984	\$ 876,026,485	\$ 883,356,377	\$ (7,329,892)

EXPENDITURES BY DEPARTMENT

Rochester City School District	\$ 815,178,984	\$ 876,026,485	\$ 883,356,377	\$ (7,329,892)
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Position Summary

	2015 - 2016 Actual	2016 - 2017 Amended	2017 - 2018 Proposed	Variance Fav/(Unfav)
POSITIONS BY ACCOUNT				
Compensation				
Teacher	3,285.31	3,425.65	3,564.69	(139.04)
Civil Service	1,458.04	1,478.13	1,490.31	(12.18)
Administrator	298.95	302.20	278.20	24.00
Teaching Assistants	246.00	282.00	293.00	(11.00)
Paraprofessional	423.80	500.00	500.60	(0.60)
Building Substitute Teachers	26.00	27.00	25.00	2.00
Employee Benefits	5.00	6.69	1.00	5.69
Grand Total	5,743.10	6,021.67	6,152.80	(131.13)

POSITIONS BY DEPARTMENT

Rochester City School District - RCSD	5,743.10	6,021.67	6,152.80	(131.13)
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Explanation of Changes to the Budget

The proposed 2017-18 Rochester City School District Budget increased to \$883.3M from the 2016-17 December Amended Budget of \$876.0M; this represents an increase of \$7.3M or 0.8%. The District revenue is comprised of \$590.2M (66.8%) in State Aid, \$119.1M (13.5%) in City Revenue, \$2.1M (0.2%) in Medicaid Revenue, \$18.1M (2.0%) in Other Local Revenue Sources, and \$20.0M (2.3%) of Appropriated Fund Balance for the General Fund, \$110.9M (12.6%) in Grants and Special Aid Fund, and \$23.0M (2.6%) in Food Service Revenue.

The overall budget increase was funded by increases of \$8.9M in New York State Aid, \$9.0M in Other Local Revenue (RJSCB QSCB Subsidies and Capitalized Interest, Health Services, and Other Funding Sources), \$1.4M in Food Service Revenue, and the use of an additional \$5.0M from Fund Balance in the General Fund. These revenue increases were offset by reductions of \$17.0M in the Grant and Special Aid Fund.

The School District projects Salary and Other Compensation costs to increase to \$368.4M from \$360.2M, this represents an increase of \$8.2M or 2.3%. Total increase in teaching staff salaries is \$9.0M, which account for the bulk of the overall salary increase. Increases were attributable to teacher salary increases and adding additional positions such as school counselors and social workers, reading and math teachers, bilingual and special education staff. These teachers and staff will provide more academic and social emotional counseling services to support our students and the District's mission to meet and exceed the New York State Learning Standards and student service requirements. Cost control and management efficiencies have been put in place to curtail the spending on teacher substitutes, temporary staff and overtime costs. Contractual salary increases were incorporated into the budget for two of the five bargaining units based on the collective bargaining agreements, with estimated salary increases included for the other units which are under negotiation.

Employee Benefits costs will decrease in 2017-18 from \$165.9M to \$151.2M, a decrease of \$14.7M or 8.9%. Retirement System costs are expected to decrease by \$13.4M as a result of decreases in the employer contribution rates for members of the New York State and Local Retirement System and the New York State Teachers' Retirement System. The School District also changed its payment plan from the Stable Contribution Option (SCO) to the Employer Contribution Rate (ECR) plan to reduce the contribution rate charged by New York State Teachers' Retirement System. Other decreases include \$2.0M in Social Security due to Social Security wage base tax cap and a total of \$0.2M in Dental Insurance, Unemployment Insurance and Workers Compensation due to decreasing claims and other obligations. These expenditure reductions were offset by increases of \$0.7M in Health Insurance due to rising usage and medical claims as a result of being self-insured. Other increases include Employee Benefits and Vacation Time Payouts projected to increase by a total of \$0.1M due to contractual obligations.

Fixed Obligations with Variability will increase by \$9.6M or 6.1% to \$166.2M in 2017-18. Contract Transportation will increase by \$2.3M or 3.6% to \$67.0M as a result of projected student needs. Charter School tuition costs will increase by \$6.7M or 9.5% to \$77.5M; this increase is attributable to projected enrollment growth of about 600 additional students in the Charter Schools and an increase in Charter School tuition rate. The enrollment growth is due to grades K-12 expansions at the existing charter schools and the anticipation of one new elementary charter school opening in 2017-18.

The Debt Service budget will increase by \$4.8M or 8.4% to \$61.8M to reflect changes in the School District's debt schedule. This increase is driven largely by the impact of funding the Facilities Modernization Project.

Explanation of Changes to the Budget – continued

The School District anticipates that Cash Capital Outlays expenditures will increase by \$1.0M or 7.3% to \$14.2M in 2017-18. The School District budgeted \$10.0M in Cash Capital Expense to comply with the City of Rochester requirement for the School District to invest at least \$10.0M each year in other capital improvements not related to the Facilities Modernization Plan. The other significant increase is an anticipated cost of \$0.9M for the leasing of school buses.

Facilities and Related expenses will increase by \$0.3M or 0.7% to \$39.1M. Utilities, Equipment Service Contracts, Instructional Supplies, Rentals, Supplies and Materials, Custodial Supplies, and Office Supplies increased by a total of \$1.8M. The increase in utilities cost is the result of higher fuel cost in the market. Auto Supplies, Facilities Service Contract, Maintenance Repair Supplies, Postage and Print/Advertising as a whole decreased by \$1.6M.

Technology expenses are projected to decrease by \$0.3M or 11.7% to \$2.6M. The School District will be purchasing less Computer Software due to decreased grant funding.

All Other Variable Expenses will decrease by \$4.4M or 5.5% to \$76.4M. This is largely due to decreases of \$0.7M in Agency Temporary Services, \$0.4M in Indirect Grant Cost, \$0.9M in Professional Development, \$2.3M in Professional Technical Services and a total decrease of \$0.1M for Inter-fund Expenses Pre-K Special Education Services and Miscellaneous Services. These reductions are offset by a total increase of \$0.2M in BOCES Services related and Departmental Credits.

The 2017-18 Budget includes a \$3.3M Contingency Fund, with \$3M designated for the District, and \$0.3M for East EPO. This contingency budget is reserved to support emergency needs that may arise District-wide and within the East EPO for the 2017-18 budget year.

MULTI-YEAR PROJECTION

OVERVIEW

The multi-year projection represents a forecast of the District’s revenue and expenditures for the next three fiscal years. The projections shown allow the District to begin the planning process to solve for anticipated future deficit years.

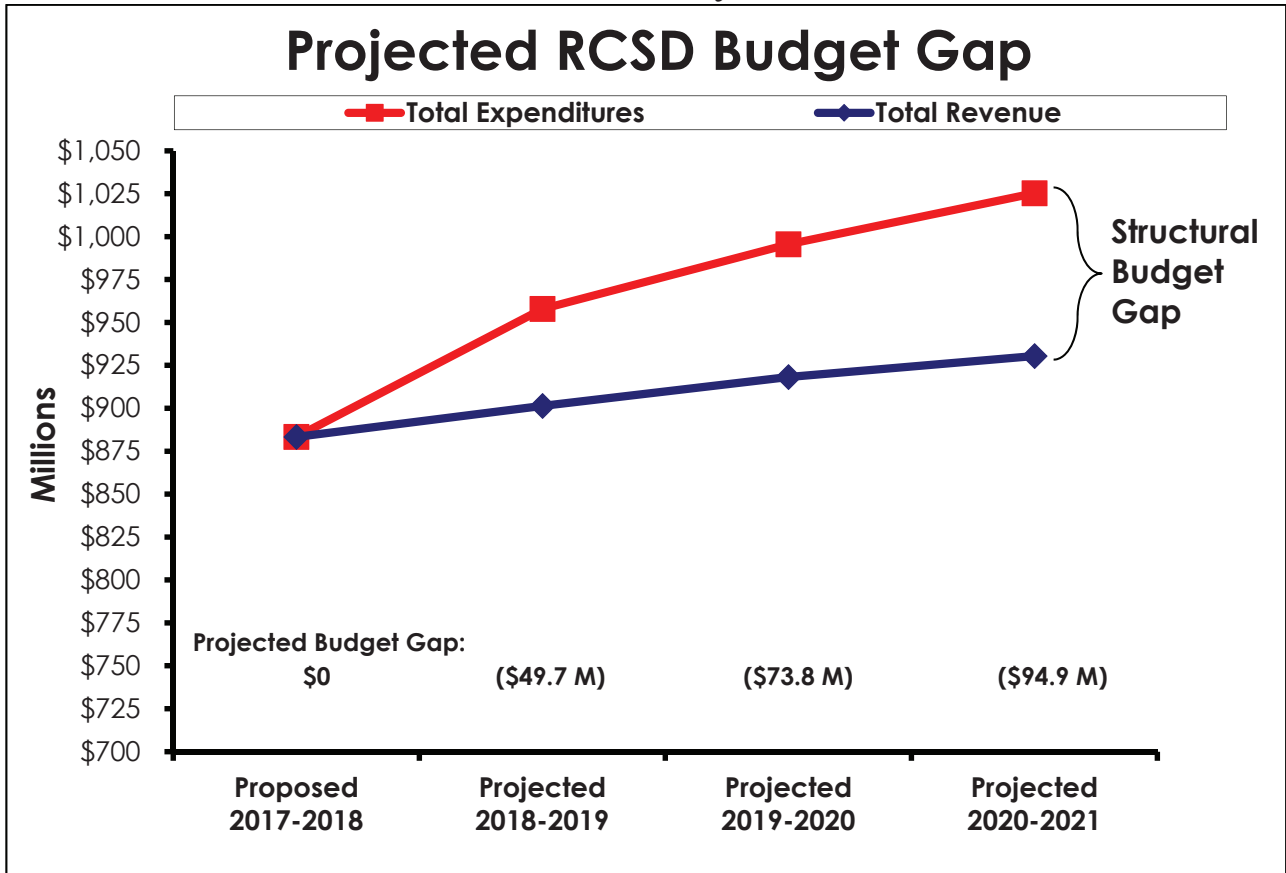
New York State educational funding, which accounts for 66.8% of revenue, is the primary factor determining revenue growth. As such, future revenue budget projections will be greatly influenced by the level of NYS Aid. Another important factor is grant funding. This analysis assumes a stable level of grant funding and anticipates the loss of competitive grants in future years. Closing future year budget gaps will require a commensurate reduction in expenditures funded by those grants or new grant revenue to sustain the activities and services. The District continuously pursues new grant opportunities to fund our academic priorities.

ASSUMPTIONS

Based on historical trend analysis and contractual commitments, the District utilizes the following annual rates of increase and other assumptions to develop the projections:

Assumptions	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
Revenues:			
State Aid Revenue - Foundation Aid Increase	3.00%	3.00%	3.00%
State Aid Revenue - Formula Aid Increase	3.00%	3.00%	3.00%
City of Rochester Revenue Increase	0.00%	0.00%	0.00%
All Other General Fund Revenue Increase	0.00%	0.00%	0.00%
Appropriated Fund Balance	\$12,000,000	\$10,000,000	\$8,000,000
Grant and Special Aid Fund Increase	0.00%	0.00%	0.00%
Food Services Revenue Increase	1.81%	1.82%	1.82%
Expenditures:			
Employee Salary Increases	3.00%	3.00%	3.00%
Health Insurance Increase	3.00%	3.00%	3.00%
Employee Retirement System % of Payroll	14.00%	14.00%	14.00%
Teachers Retirement System % of Payroll	10.00%	10.00%	10.00%
Other Benefits Increase	3.00%	3.00%	3.00%
Charter Schools Tuition Increase	13.90%	10.25%	6.47%
Transportation Contracts incl. impact of Charters	3.00%	3.00%	3.00%
Special Education Private Tuition Rate Increase	3.00%	3.00%	3.00%
Utilities	3.00%	3.00%	3.00%
BOCES Services (Special Ed and Nursing Services)	3.00%	3.00%	3.00%
CPI	1.50%	1.50%	1.50%

MULTI-YEAR PROJECTION



Closing the Deficit

Based on the multi-year projection assumptions, the District anticipates a deficit situation in future years due to rising expenses that outpace projected revenue increases. New York State law mandates that the District maintain a balanced budget. As such, the projected deficits for each year will be closed through actions taken in the budget process, and the projected budget gap for subsequent years will be reevaluated and revised each year.

Revenue

The Rochester City School District is a fiscally dependent school district and therefore cannot levy taxes. The District can impact revenue in the following ways:

- Lobbying state government officials to fully fund proposed Foundation Aid increases
- Lobbying state officials to increase other supports for education
- Lobbying local government officials to continue their support of the District’s needs
- Searching for and securing additional grant funding

Expenses

The District continues to focus on automating operations, partnering with other government entities and businesses and cost-cutting initiatives such as:

- Working with our union partners to develop innovative cost-savings labor agreements
- Leveraging the Facilities Modernization Program to develop cost-efficient school structures
- Negotiating agreements to minimize health insurance and other contractual services costs

MULTI-YEAR PROJECTION

Rochester City School District
2017-18 Budget Projection

	Proposed 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
Revenue:				
New York State Foundation Aid	\$422,251,385	\$434,918,927	\$447,966,495	\$461,405,490
New York State Aid - Formula	111,326,093	114,194,278	117,148,509	120,191,370
New York State Building Aid	53,324,241	77,013,304	83,283,788	80,975,393
New York State Aid - Other	4,480,000	4,480,000	4,480,000	4,480,000
New York State Aid - Adjustments	(1,210,320)	(1,210,320)	(1,210,320)	(1,210,320)
City of Rochester	119,100,000	119,100,000	119,100,000	119,100,000
Federal - Medicaid	2,100,000	2,100,000	2,100,000	2,100,000
Other Local	18,092,662	14,982,937	10,454,995	10,454,995
Appropriated Fund Balance	20,000,000	12,000,000	10,000,000	8,000,000
Grant and Special Aid Fund	110,892,316	104,431,868	103,123,914	100,673,914
Food Services	23,000,000	23,417,000	23,842,340	24,276,187
Total Revenue	\$883,356,377	\$905,427,994	\$920,289,721	\$930,447,029
Expenditures:				
Compensation	368,451,705	393,979,886	408,370,038	423,245,665
Employee Benefits	151,222,003	163,212,225	168,574,362	174,106,484
Total Compensation and Benefits	\$519,673,708	\$557,192,111	\$576,944,400	\$597,352,149
Fixed Obligations with Variability	166,241,688	176,867,599	189,838,947	200,420,775
Debt Service	61,846,372	83,026,610	84,816,140	82,627,009
Cash Capital Outlays	14,253,979	14,389,461	14,405,175	14,421,125
Facilities and Related	39,099,032	39,830,704	40,577,707	41,340,401
Technology	2,563,107	2,601,554	2,640,577	2,680,186
Other Variable Expenses	76,374,203	77,819,742	79,449,101	81,093,265
Total Non-Compensation	\$360,378,381	\$394,535,670	\$411,727,647	\$422,582,761
Budget Contingency	3,304,288	3,400,000	5,400,000	5,400,000
Total Expenditures	\$883,356,377	\$955,127,781	\$994,072,047	\$1,025,334,910
Total Surplus/(Deficit)	\$0	(\$49,699,787)	(\$73,782,326)	(\$94,887,881)