

**GENERAL FUND AND SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2008-2009 Recommended Budget**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	<u>2005-06 ACTUAL</u>	<u>2006-07 ACTUAL</u>	2007-08	2008-09
			<u>Board of Education Revised Adopted Budget</u>	<u>Board of Education Recommended Budget</u>
BOARD OF EDUCATION	\$5,118,299	\$6,520,591	\$7,463,158	\$8,202,158
COUNTY	32,128,685	33,218,271	33,000,000	33,800,000
STATE	474,027,883	531,899,076	585,755,940	636,838,862
FEDERAL	81,344,662	68,307,465	74,321,559	67,467,828
OTHER	<u>12,415,441</u>	<u>18,003,317</u>	<u>14,364,999</u>	<u>9,605,406</u>
TOTAL REVENUES AND RESOURCES	\$605,034,970	\$657,948,720	\$714,905,656	\$755,914,254
TRANSFERS IN				
FROM GENERAL FUND - CITY	68,733,055	70,769,240	70,322,758	70,322,758
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(9,217,225)</u>	<u>(11,253,409)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	\$664,550,800	\$717,464,551	\$774,421,485	\$815,430,083
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS without Debt Service	<u>\$673,768,025</u>	<u>\$728,717,960</u>	<u>\$785,228,414</u>	<u>\$826,237,012</u>
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$507,759,224	\$526,488,765	\$658,002,028	\$703,607,216
EXEMPT ITEMS	<u>5,349,676</u>	<u>6,915,643</u>	<u>8,844,404</u>	<u>9,328,683</u>
TOTAL GENERAL FUND APPROPRIATION	\$513,108,900	\$533,404,408	\$666,846,432	\$712,935,899
SPECIAL PROJECTS (ADJUSTED)	<u>91,169,473</u>	<u>96,593,131</u>	<u>107,575,053</u>	<u>102,494,184</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION	\$604,278,373	\$629,997,539	\$774,421,485	\$815,430,083
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION without Debt Service	<u>\$613,495,598</u>	<u>\$641,250,948</u>	<u>\$785,228,414</u>	<u>\$826,237,012</u>

Categorical (Special) State Aid (Magnet, RAP, IPP, Universal Pre-K, Reduced Class Size, Performance Initiative, etc. are included as part of the General Fund in this document for comparability purposes but are accounted for in the Special Aid Fund by the Board of Education until 2006-07 and part of General Fund in 2007-08. The Food Service Fund is not included above (Food Service Revenues in 2006-07 were approximately \$20 million)

**GENERAL FUND - BOARD OF EDUCATION
SUMMARY STATEMENT
2008-2009 Recommended Budget**

REVENUES, RESOURCES AND INTERFUND TRANSFERS	2005-06	2006-07	2007-08	2008-09
	<u>ACTUAL</u>	<u>ACTUAL</u>	Board of Education <u>Revised Adopted Budget</u>	Board of Education <u>Recommended Budget</u>
BOARD OF EDUCATION	\$5,118,299	\$6,520,591	\$7,463,158	\$8,202,158
COUNTY	32,128,685	33,218,271	33,000,000	33,800,000
STATE	465,646,825	513,489,322	550,619,445	601,739,912
FEDERAL	10,681,778	1,737,119	4,400,000	2,000,000
OTHER	<u>5,475,187</u>	<u>7,406,872</u>	<u>11,848,000</u>	<u>7,678,000</u>
TOTAL REVENUES AND RESOURCES	\$519,050,774	\$562,372,175	\$607,330,603	\$653,420,070
TRANSFERS IN				
FROM GENERAL FUND - CITY	68,733,055	70,769,240	70,322,758	70,322,758
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(9,217,225)</u>	<u>(11,253,409)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$578,566,604</u>	<u>\$621,888,006</u>	<u>\$666,846,432</u>	<u>\$712,935,899</u>
Total Revenues, Resources and Interfund Transfers without Debt Service	\$587,783,829	\$633,141,415	\$677,653,361	\$723,742,828
APPROPRIATIONS				
OPERATIONS AND MAINTENANCE	\$507,759,224	\$526,488,765	\$658,002,028	\$703,607,216
EXEMPT ITEMS	<u>5,349,676</u>	<u>6,915,643</u>	<u>8,844,404</u>	<u>9,328,683</u>
TOTAL GENERAL FUND APPROPRIATION	<u>\$513,108,900</u>	<u>\$533,404,408</u>	<u>\$666,846,432</u>	<u>\$712,935,899</u>
Total General Fund Appropriation without Debt Service	\$522,326,125	\$544,657,817	\$677,653,361	\$723,742,828

**GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS
 2008-2009 Recommended Budget**

<u>GENERAL FUND:</u>		2005-06	2006-07	2007-08	2008-09
<u>Board of Education Revenues</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Board of Education Revised Adopted Budget</u>	<u>Board of Education Recommended Budget</u>
1311	Day School Tuition Individuals	13,579	10,490	20,000	20,000
1315	Evening School Tuition (Adult & LPN)	137,553	122,398	120,000	144,000
2230	Tuition	1,319,348	1,483,280	1,300,000	1,300,000
2232	Summer School Tuition Other District	3,525	1,025	5,000	5,000
2280	Health Services for Other Districts	580,087	645,282	700,000	700,000
2401	Interest	10,000	71,212	10,000	60,000
2402	Interest Stabilization Res	424,342	523,865	300,000	400,000
2403	Interest - Investments	-	91,599	-	-
2410	Rental of Real Property	94,113	104,967	100,000	100,000
2450	Telephone Commissions	30,205	10	-	-
2450Pour	Commissions (Pouring Rights)	-	52,545	135,000	50,000
2650	Sale of Scrap	32,132	4,642	-	-
2665	Sale of Equipment	18,665	-	-	-
2680	Insurance Recovery	10,148	-	-	-
2690	Other Compensation Loss	-	-	-	-
2700	Reimbursement of Medicare Part D	-	822,920	1,100,000	1,200,000
2703	Refund of Prior Years' Expenditures	1,425,344	1,203,410	1,200,000	1,200,000
2770	Other Unclassified Revenues	1,019,258	318,986	500,000	500,000
2770	E-Rate	-	1,036,720	1,000,000	1,000,000
2770	E-Rate - BOCES Services	-	-	950,000	1,500,000
2770BEST	BEST	-	27,240	23,158	23,158
	Lailaw Reimbursement	-	-	-	-
	Misc. Board of Education Revenues	-	-	-	-
	Total Board of Education Miscellaneous Revenue	\$5,118,299	\$6,520,591	\$7,463,158	\$8,202,158
INTERFUND TRANSFERS					
1001&108	TRANSFERS IN from Real Property Tax Levy	\$68,733,055	\$70,769,240	70,322,758	70,322,758
	96201 From General Fund	-	-	-	-
	Other City Contributions	-	-	-	-
	TRANSFERS OUT - Debt Service	(9,217,225)	(11,253,409)	(10,806,929)	(10,806,929)
	TOTAL REVENUES, RESOURCES and INTERFUND TRANSFERS-CITY	<u>\$64,634,129</u>	<u>\$66,036,422</u>	<u>\$66,978,987</u>	<u>\$67,717,987</u>

GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2008-09 Recommended Budget

		2005-06	2006-07	2007-08	2008-09
		ACTUAL	ACTUAL	Board of Education	Board of Education
				Revised Adopted Budget	Recommended Budget
1120	COUNTY REVENUES:	\$32,128,685	\$33,218,271	\$33,000,000	\$33,800,000
	88911 Erie County Sales Tax				
	STATE REVENUES				
3101	Total Basic Formula Aid	\$281,286,686	-	-	-
3101	Flex Aid	-	\$205,048,870	-	-
3101	Foundation Aid	-	-	\$307,149,353	\$347,705,997
3101	Contract for Excellence Set Aside	-	-	\$11,241,293	\$15,086,291
3101	Early Grade Class Size Reduction	-	-	\$4,974,663	-
3101	Improving Pupil Performance	-	-	10,500,000	-
3101	Magnet Schools	-	-	21,025,000	21,025,000
3101	Categorical Reading	-	-	17,500,000	-
3101	Nursing Services Aid	-	-	-	-
3101	Lottery Aid Advance (for Nurses)	-	-	-	-
3101	Teacher Support Aid	-	1,741,000	-	-
3101	Technology (Hardware Aid)	-	694,235	1,004,697	973,921
3101	Special Services Aid (Career Education Aid)	-	9,952,002	9,930,765	10,813,956
	Academic Improvement Aid	-	-	-	8,888,476
3101	Computer Admin Aid	-	2,094,754	2,459,189	2,117,010
3101	Transportation	-	32,769,960	33,008,813	34,475,352
3101	Transportation - Charter Accrual	-	35,816	-	-
3101	Building Aid	-	9,712,808	16,634,504	12,834,028
3101	Building Aid - JSCB	-	38,893,051	38,893,051	38,893,051
	Building Aid - JSCB - Phase III	-	-	-	19,686,584
3106	Sound Basic Education	\$9,460,884	\$20,381,746	-	-
3101	Excess Cost - Private	16,816,965	18,510,450	21,421,800	19,448,362
3101	Excess Cost - Public	56,703,224	61,697,700	-	3,418,223
3101	Charter School Transitional Aid	-	-	12,181,517	7,699,521
3101	MBBA- Prior Year Aid	-	1,204,000	1,204,000	1,174,000
3102	Lottery Aid Advance	35,149,160	44,659,705	37,675,297	49,305,875
3104	Tuition Chapter 47165/721	325,180	839,823	-	-
3260	Textbook Aid	2,274,515	2,805,638	2,802,408	2,720,042
3262	Computer Software Aid	777,448	719,924	714,845	687,417
3263	Library AV Loan Program Aid	284,129	288,354	298,250	286,806
3289	Other State Aid	159,189	4,241,822	-	4,500,000
3070	Railroad Infr Investment Act	94,001	94,001	-	-
	Sub Total State Aid	\$403,331,381	\$456,385,659	\$550,619,445	\$601,739,912
	85741 Improving Pupil Performance	-	10,431,421	10,500,000	-
	85761 Magnet School Grant	-	16,994,272	-	-
	85751 Reading & Academic Achievement	-	17,472,968	-	-
	State Reduced Class Size Initiative	-	10,409,406	4,974,663	-
	Minor Maintenance	-	-	-	-
	Universal Pre Kindergarten	7,007,377	7,104,000	-	-
	Schoolwide Performance Initiative	-	-	-	-
	*Sub Total above Special Aid	62,315,444	57,103,663	-	-
	Total State Revenues (with above Special Aid)	\$465,646,825	\$513,489,322	\$550,619,445	\$601,739,912

GENERAL FUND - BOARD OF EDUCATION
DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2008-09 Recommended Budget

	2005-06	2006-07	2007-08	2008-09
	<u>ACTUAL</u>	<u>ACTUAL</u>	Board of Education <u>Revised Adopted Budget</u>	Board of Education <u>Recommended Budget</u>
FEDERAL				
REVENUES				
Federal Impact Aid				
3960 Federal Disaster Assistance	-	80,217	-	-
4960 Federal Emergency Disaster Assistance	-	246,181	-	-
4601 Medicaid Reimbursement	<u>10,681,778</u>	<u>1,410,721</u>	<u>4,400,000</u>	<u>2,000,000</u>
TOTAL Federal REVENUES	<u>\$10,681,778</u>	<u>\$1,737,119</u>	<u>\$4,400,000</u>	<u>\$2,000,000</u>
OTHER				
REVENUES				
2801 Interfund Transfers In	\$3,434,240	\$2,976,701	\$1,800,000	\$1,800,000
5031 Interfund Transfers In JSCB	\$0	\$1,356,565	\$2,078,000	\$2,078,000
5031 Interfund Transfers In JSCB	2,040,947	1,960,285	3,000,000	3,000,000
5031 Interfund Transfers	-	1,113,321	-	-
TOTAL OTHER REVENUES	<u>\$5,475,187</u>	<u>\$7,406,872</u>	<u>\$6,878,000</u>	<u>\$6,878,000</u>
Other Resources:				
Other City Appropriations	-	-	-	-
1040 Intrafund (Fund Balance - Building Aid)	-	-	\$1,800,000	-
1040 Intrafund (Fund Balance - Stabilization)	-	-	\$800,000	\$800,000
1040 Appropriated Fund Balance	-	-	\$2,370,000	-
Previous Building Aid	-	-	-	-
Anticipated Surplus (93-94 & 94-95)	-	-	-	-
Interest Income	-	-	-	-
Total Other Resources	<u>-</u>	<u>-</u>	<u>\$4,970,000</u>	<u>\$800,000</u>
Statutory Bonds				
TOTAL BOARD OF EDUCATION REVENUES, RESOURCES & INTERFUND TRANSFERS	<u>\$578,566,604</u>	<u>\$621,888,006</u>	<u>\$666,846,432</u>	<u>\$712,935,899</u>

**GENERAL FUND - BOARD OF EDUCATION
 APPROPRIATIONS
 2008-2009 Recommended Budget**

GENERAL FUND	2005-06 <u>ACTUAL</u>	2006-07 <u>ACTUAL</u>	2007-08 Board of Education <u>Revised Adopted Budget</u>	2008-09 Board of Education <u>Recommended Budget</u>
OPERATION AND MAINTENANCE	<u>\$507,759,224</u>	<u>\$526,488,765</u>	<u>\$658,002,028</u>	<u>\$703,607,216</u>
CAPITAL OUTLAYS - EXEMPT	<u>5,349,676</u>	<u>6,915,643</u>	<u>8,844,404</u>	<u>9,328,683</u>
TOTAL GENERAL FUND APPROPRIATION	<u>\$513,108,900</u>	<u>\$533,404,408</u>	<u>\$666,846,432</u>	<u>\$712,935,899</u>
TOTAL GENERAL FUND APPROPRIATION without Debt Service	\$522,326,125	\$544,657,817	\$677,653,361	\$723,742,828

**SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2008-2009 Recommended Budget**

	<u>2005-06</u> <u>ACTUAL</u>	<u>2006-07</u> <u>ACTUAL</u>	2007-08 Board of Education <u>Revised Adopted Budget</u>	2008-09 Board of Education <u>Recommended Budget</u>
REVENUES:				
STATE	\$8,381,058	\$18,409,754	\$35,136,495	\$35,098,950
FFDFRAI	70,662,884	66,570,346	69,921,559	65,467,828
OTHER	<u>6,940,254</u>	<u>10,596,445</u>	<u>2,516,999</u>	<u>1,927,406</u>
TOTAL	<u>\$85,984,196</u>	<u>\$95,576,545</u>	<u>\$107,575,053</u>	<u>\$102,494,184</u>
Special State Aid in General Fund	<u>62,315,444</u>	<u>57,103,663</u>	-	-
Gross Special Aid Revenues	\$148,299,640	\$152,680,208	\$107,575,053	\$102,494,184
APPROPRIATIONS:				
SPECIAL PROJECTS (ADJUSTED)	<u>\$91,169,473</u>	<u>\$96,593,131</u>	<u>\$107,575,053</u>	<u>\$102,494,184</u>
Special State Aid Expenditures (Gen'l Fund)	<u>\$62,315,444</u>	<u>\$57,103,663</u>	-	-
Gross Special Aid Appropriations	\$153,484,917	\$153,696,794	\$107,575,053	\$102,494,184

**SPECIAL PROJECTS - BOARD OF EDUCATION
2008-2009 Recommended Budget**

	2005-06	2006-07	2007-08	2008-09
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Board of Education Revised Adopted Budget</u>	<u>Board of Education Recommended Budget</u>
STATE FUNDED SPECIAL PROJECTS				
Total	\$70,696,502	\$75,513,417	\$35,136,495	\$35,098,950
Less:				
Magnet School Project	\$16,994,272	\$17,025,000	-	-
Reading and Academic Program	17,472,968	17,500,000	-	-
Improving Pupil Performance	10,431,421	10,500,000	-	-
State Reduced Class Size Initiative	10,409,406	4,974,663	-	-
Minor Maintenance	0	0	-	-
Universal Pre Kindergarten	7,007,377	7,104,000	-	-
Schoolwide Performance Initiative	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Sub Total of Special Aid included in O & M above *	<u>\$62,315,444</u>	<u>\$57,103,663</u>	-	-
Total State Aid (net of Sub Total Spec Aid above)*	<u>\$8,381,058</u>	<u>\$18,409,754</u>	<u>\$35,136,495</u>	<u>\$35,098,950</u>
FEDERAL FUNDED				
Total Federal Aid	70,662,884	<u>\$66,570,346</u>	69,921,559	65,467,828
Other:				
Miscellaneous	1,602,940	3,021,585	2,516,999	1,927,406
Interfund Transfers In	<u>5,337,314</u>	<u>\$7,574,860</u>	-	-
TOTAL SPECIAL PROJECTS (adjusted)	<u>\$85,984,196</u>	<u>\$95,576,545</u>	<u>\$107,575,053</u>	<u>\$102,494,184</u>
Gross Special Aid	<u>148,299,640</u>	<u>152,680,208</u>	<u>107,575,053</u>	<u>102,494,184</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
APPROPRIATIONS
2008-2009 Recommended Budget**

	<u>2005-06</u> <u>ACTUAL</u>	<u>2006-07</u> <u>ACTUAL</u>	<u>2007-08</u> <u>Board of Education</u> <u>Revised Adopted Budget</u>	<u>2008-09</u> <u>Board of Education</u> <u>Recommended Budget</u>
Detail of Appropriation:				
General Support	\$2,587,313	**	**	**
Instruction	\$118,547,086	**	**	**
Pupil Transportation	\$1,765,195	**	**	**
Economic Assistance & Opportunity	-	**	**	**
Employee Benefits	<u>\$30,585,323</u>	**	**	**
SUB TOTAL SPECIAL PROJECTS *	<u>\$153,484,917</u>	<u>\$153,696,794</u>	<u>\$107,575,053</u>	<u>\$102,494,184</u>
Interfund Transfers				
Gross Special Aid	<u>153,484,917</u>	<u>153,696,794</u>	<u>107,575,053</u>	<u>102,494,184</u>
Less Special Aid in General Fund:				
NYS Magnet School Program	\$16,994,272	\$17,025,000	-	-
NYS Reading and Academic Aid	17,472,968	17,500,000	-	-
NYS Improving Pupil Performance	10,431,421	10,500,000	-	-
Universal Pre Kindergarten	7,007,377	7,104,000	-	-
Minor Maintenance	-	-	-	-
State Reduced Class Size Initiative	10,409,406	4,974,663	-	-
Schoolwide Performance Initiative	-	-	-	-
Less: Selected Special Aid	<u>\$62,315,444</u>	<u>\$57,103,663</u>	-	-
TOTAL SPECIAL PROJECTS (adjusted) *	<u>\$91,169,473</u>	<u>\$96,593,131</u>	<u>\$107,575,053</u>	<u>\$102,494,184</u>

* Selected Special Aid Items are included in the General Fund.

** Details not Available

Note: Food Service Revenues estimated at approximately \$20,000,000 are not included

All Special Aid numbers are estimates based on the most recent and ST3 "Actual" columns.

