

**GENERAL FUND AND SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2009-2010 Adopted Budget**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Adopted Budget</u>	2009-10 <u>Adopted Budget</u>
BOARD OF EDUCATION	\$6,520,591	\$8,009,756	\$8,652,158	\$7,998,158
COUNTY	33,218,271	34,434,796	34,800,000	33,060,000
STATE	531,899,076	593,182,630	636,281,252	640,983,017
FEDERAL	68,307,465	66,374,174	71,669,554	65,946,262
OTHER	<u>18,003,317</u>	<u>16,422,259</u>	<u>35,544,662</u>	<u>73,506,203</u>
TOTAL REVENUES AND RESOURCES	\$657,948,720	\$718,423,615	\$786,947,626	\$821,493,640
TRANSFERS IN				
FROM GENERAL FUND - CITY	70,769,240	70,322,755	70,322,758	70,322,758
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(11,253,409)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$717,464,551</u>	<u>\$777,939,441</u>	<u>\$846,463,455</u>	<u>\$881,009,469</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS without Debt Service	<u>\$728,717,960</u>	<u>\$788,746,370</u>	<u>\$857,270,384</u>	<u>\$891,816,398</u>
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$526,488,765	\$616,742,242	\$738,935,899	\$751,943,399
EXEMPT ITEMS	<u>6,915,643</u>	<u>1,225,671</u>	<u>450,000</u>	<u>10,149,532</u>
TOTAL GENERAL FUND APPROPRIATION	\$533,404,408	\$617,967,913	\$739,385,899	\$762,092,931
SPECIAL PROJECTS (ADJUSTED)	<u>96,593,131</u>	<u>96,832,730</u>	<u>107,077,556</u>	<u>118,916,538</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION	<u>\$629,997,539</u>	<u>\$714,800,643</u>	<u>\$846,463,455</u>	<u>\$881,009,469</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION without Debt Service	<u>\$641,250,948</u>	<u>\$725,607,572</u>	<u>\$857,270,384</u>	<u>\$891,816,398</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 and later. The Food Service Fund is not included above (Food Service Revenues in 2008-09 were approximately \$22 million)

**GENERAL FUND - BOARD OF EDUCATION
SUMMARY STATEMENT
2009-2010 Adopted Budget**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Adopted Budget</u>	<u>2009-10 Adopted Budget</u>
BOARD OF EDUCATION	\$6,520,591	\$8,009,756	\$8,652,158	\$7,998,158
COUNTY	33,218,271	34,434,796	34,800,000	33,060,000
STATE	513,489,322	551,521,856	601,739,912	606,925,944
FEDERAL	1,737,119	3,874,080	2,000,000	2,000,000
OTHER	<u>7,406,872</u>	<u>6,454,992</u>	<u>32,678,000</u>	<u>52,593,000</u>
TOTAL REVENUES AND RESOURCES	\$562,372,175	\$604,295,480	\$679,870,070	\$702,577,102
TRANSFERS IN				
FROM GENERAL FUND - CITY	70,769,240	70,322,755	70,322,758	70,322,758
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(11,253,409)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$621,888,006</u>	<u>\$663,811,306</u>	<u>\$739,385,899</u>	<u>\$762,092,931</u>
Total Revenues, Resources and Interfund Transfers without Debt Service	\$633,141,415	\$674,618,235	\$750,192,828	\$772,899,860
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$526,488,765	\$616,742,242	\$738,935,899	\$751,943,399
EXEMPT ITEMS	<u>6,915,643</u>	<u>1,225,671</u>	<u>450,000</u>	<u>10,149,532</u>
TOTAL GENERAL FUND APPROPRIATION	<u>\$533,404,408</u>	<u>\$617,967,913</u>	<u>\$739,385,899</u>	<u>\$762,092,931</u>
Total General Fund Appropriation without Debt Service	\$544,657,817	\$628,774,842	\$750,192,828	\$772,899,860

**GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS
 2009-2010 Adopted Budget**

<u>GENERAL FUND:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Board of Education Revenues	<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
Day School Tuition Individuals	10,490	6,412	20,000	-
Evening School Tuition (Adult & LPN)	122,398	148,563	144,000	150,000
Tuition	1,483,280	779,076	1,300,000	1,300,000
Summer School Tuition Other District	1,025	-	5,000	-
Health Services for Other Districts	645,282	693,634	700,000	700,000
Interest	71,212	178,415	60,000	20,000
Interest Stabilization Res	523,865	365,756	400,000	125,000
Interest - Investments	91,599	30,255	-	-
Rental of Real Property	104,967	91,105	100,000	100,000
Telephone Commissions	10	-	-	-
Commissions (Pouring Rights)	52,545	26,632	50,000	-
Sale of Scrap	4,642	14,457	-	-
Sale of Equipment	-	26,478	-	-
Insurance Recovery	-	-	-	-
Other Compensation Loss	-	-	-	-
Reimbursement of Medicare Part D	822,920	1,566,393	1,650,000	1,800,000
Refund of Prior Years' Expenditures	1,203,410	624,937	1,200,000	1,200,000
Other Unclassified Revenues	318,986	45,200	500,000	500,000
E-Rate	1,036,720	963,534	1,000,000	1,000,000
E-Rate - BOCES Services	-	2,421,453	1,500,000	1,080,000
BEST	27,240	27,456	23,158	23,158
Laidlaw Reimbursement	-	-	-	-
Misc. Board of Education Revenues	-	-	-	-
Total Board of Education Miscellaneous Revenue	<u>\$6,520,591</u>	<u>\$8,009,756</u>	<u>\$8,652,158</u>	<u>\$7,998,158</u>
INTERFUND TRANSFERS				
TRANSFERS IN from Real Property Tax Levy	\$70,769,240	70,322,755	70,322,758	70,322,758
96201 From General Fund				
Other City Contributions				
TRANSFERS OUT - Debt Service	(11,253,409)	(10,806,929)	(10,806,929)	(10,806,929)
TOTAL REVENUES, RESOURCES and INTERFUND TRANSFERS-CITY	<u>\$66,036,422</u>	<u>\$67,525,582</u>	<u>\$68,167,987</u>	<u>\$67,513,987</u>

GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2009-10 Adopted Budget

	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Adopted Budget</u>	2009-10 <u>Adopted Budget</u>
COUNTY REVENUES:				
88911 Erie County Sales Tax	33,218,271	34,434,796	34,800,000	33,060,000
STATE REVENUES				
Total Basic Formula Aid	-	-	-	-
Flex Aid	205,048,870	-	-	-
Foundation Aid	-	256,200,658	347,705,997	335,912,764
Contract for Excellence Set Aside	-	11,241,293	15,086,291	15,086,291
Early Grade Class Size Reduction	-	-	-	-
Improving Pupil Performance	-	-	-	-
Magnet Schools	-	21,025,000	21,025,000	21,025,000
Categorical Reading	-	-	-	-
Nursing Services Aid	-	-	-	-
Lottery Aid Advance (for Nurses)	-	-	-	-
Teacher Support Aid	1,741,000	-	-	-
Technology (Hardware Aid)	694,235	-	973,921	959,623
Special Services Aid (Career Education Aid)	9,952,002	11,334,252	10,813,956	11,049,890
Academic Improvement Aid	-	-	8,888,476	9,221,171
Computer Admin Aid	2,094,754	2,115,105	2,117,010	2,047,561
Transportation	32,769,960	33,650,285	34,475,352	39,576,518
Transportation - Charter Accrual	35,816	-	-	-
Building Aid	9,712,808	17,741,450	12,834,028	14,142,850
Building Aid - JSCB	38,893,051	38,893,051	38,893,051	38,893,051
Building Aid - JSCB - Phase III	-	-	19,686,584	24,747,519
Sound Basic Education	20,381,746	-	-	-
Excess Cost - Private	18,510,450	19,186,690	19,448,362	20,239,729
Excess Cost - Public	61,697,700	60,169,531	-	-
Excess Cost - Public - High Only	-	2,752,035	3,418,223	1,672,362
Charter School Transitional Aid	-	8,913,861	7,699,521	3,583,404
MBBA- Prior Year Aid	1,204,000	1,204,000	1,174,000	1,103,000
Lottery Aid Advance	44,659,705	60,051,801	49,305,875	60,787,875
Tuition Chapter 47/66/721	839,823	847,955	-	-
Textbook Aid	2,805,638	2,763,206	2,720,042	2,621,775
Computer Software Aid	719,924	1,672,119	687,417	674,249
Library AV Loan Program Aid	288,354	294,068	286,806	281,312
Other State Aid	4,241,822	1,324,494	4,500,000	3,300,000
Railroad Infr Investment Act	94,001	141,002	-	-
Sub Total State Aid	\$456,385,659	\$551,521,856	\$601,739,912	\$606,925,944
85741 Improving Pupil Performance	10,500,000	-	-	-
85761 Magnet School Grant	17,025,000	-	-	-
85751 Reading & Academic Achievement	17,500,000	-	-	-
State Reduced Class Size Initiative	4,974,663	-	-	-
Minor Maintenance	-	-	-	-
Universal Pre Kindergarten	7,104,000	-	-	-
Schoolwide Performance Initiative	-	-	-	-
*Sub Total above Special Aid	57,103,663	-	-	-
Total State Revenues (with above Special Aid)	\$513,489,322	\$551,521,856	\$601,739,912	\$606,925,944

GENERAL FUND - BOARD OF EDUCATION

DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2009-10 Adopted Budget

	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Adopted Budget</u>	<u>2009-10</u> <u>Adopted Budget</u>
FEDERAL REVENUES				
Federal Impact Aid		-	-	-
Federal Disaster Assistance	80,217	-	-	-
Federal Emergency Disaster Assistance	246,181	1,310	-	-
Medicaid Reimbursement	<u>1,410,721</u>	<u>3,872,770</u>	<u>2,000,000</u>	<u>2,000,000</u>
TOTAL FEDERAL REVENUES	<u>\$1,737,119</u>	<u>\$3,874,080</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>
OTHER REVENUES				
Interfund Transfers In	2,976,701	2,047,272	1,800,000	2,000,000
Interfund Transfers In JSCB	1,356,565	1,438,261	2,078,000	3,293,000
Interfund Transfers In JSCB	1,960,285	\$1,734,080	3,000,000	3,000,000
Interfund Transfers	<u>1,113,321</u>	<u>1,235,379</u>	-	<u>1,000,000</u>
TOTAL OTHER REVENUES	<u>\$7,406,872</u>	<u>\$6,454,992</u>	<u>\$6,878,000</u>	<u>\$9,293,000</u>
Other Resources:				
Other City Appropriations	-	-	-	-
Intrafund (Fund Balance - Building Aid)	-	-	-	-
Intrafund (Fund Balance - Stabilization)	-	-	800,000	800,000
Appropriated Fund Balance	-	-	25,000,000	42,500,000
Previous Building Aid	-	-	-	-
Anticipated Surplus (93-94 & 94-95)	-	-	-	-
Interest Income	-	-	-	-
Total Other Resources	<u>-</u>	<u>-</u>	<u>\$25,800,000</u>	<u>\$43,300,000</u>
Statutory Bonds				
TOTAL BOARD OF EDUCATION REVENUES, RESOURCES & INTERFUND TRANSFERS	<u>\$621,888,006</u>	<u>\$663,811,306</u>	<u>\$739,385,899</u>	<u>\$762,092,931</u>

**GENERAL FUND - BOARD OF EDUCATION
 APPROPRIATIONS
 2009-2010 Adopted Budget**

GENERAL FUND	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Adopted Budget</u>	2009-10 <u>Adopted Budget</u>
OPERATION AND MAINTENANCE	526,488,765	616,742,242	738,935,899	751,943,399
CAPITAL OUTLAYS - EXEMPT	6,915,643	1,225,671	450,000	10,149,532
TOTAL GENERAL FUND APPROPRIATION	<u>\$533,404,408</u>	<u>\$617,967,913</u>	<u>\$739,385,899</u>	<u>\$762,092,931</u>
TOTAL GENERAL FUND APPROPRIATION without Debt Service	<u>\$544,657,817</u>	<u>\$628,774,842</u>	<u>\$750,192,828</u>	<u>\$772,899,860</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2009-2010 Adopted Budget**

	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Adopted Budget</u>	<u>2009-10 Adopted Budget</u>
REVENUES:				
STATE	18,409,754	41,660,774	34,541,340	34,057,073
FEDERAL	66,570,346	62,500,094	69,669,554	63,946,262
OTHER	<u>10,596,445</u>	<u>9,967,267</u>	<u>2,866,662</u>	<u>20,913,203</u>
TOTAL	<u>\$95,576,545</u>	<u>\$114,128,135</u>	<u>\$107,077,556</u>	<u>\$118,916,538</u>
Special State Aid in General Fund	<u>\$57,103,663</u>	-	-	-
Gross Special Aid Revenues	\$152,680,208	\$114,128,135	\$107,077,556	\$118,916,538
APPROPRIATIONS:				
SPECIAL PROJECTS (ADJUSTED)	<u>\$96,593,131</u>	<u>\$96,832,730</u>	<u>\$107,077,556</u>	<u>\$118,916,538</u>
Special State Aid Expenditures (Gen'l Fund)	<u>\$57,103,663</u>	-	-	-
Gross Special Aid Appropriations	\$153,696,794	\$96,832,730	\$107,077,556	\$118,916,538

**SPECIAL PROJECTS - BOARD OF EDUCATION
2009-2010 Adopted Budget**

	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Adopted Budget</u>	<u>2009-10</u> <u>Adopted Budget</u>
STATE FUNDED SPECIAL PROJECTS				
Total	\$75,513,417	\$41,660,774	\$34,541,340	\$34,057,073
Less:				
Magnet School Project	17,025,000	-	-	-
Reading and Academic Program	17,500,000	-	-	-
Improving Pupil Performance	10,500,000	-	-	-
State Reduced Class Size Initiative	4,974,663	-	-	-
Minor Maintenance	-	-	-	-
Universal Pre Kindergarten	7,104,000	-	-	-
Schoolwide Performance Initiative	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Sub Total of Special Aid included in O & M above *	<u>\$57,103,663</u>	-	-	-
Total State Aid (net of Sub Total Spec Aid above)*	<u>\$18,409,754</u>	<u>\$41,660,774</u>	<u>\$34,541,340</u>	<u>\$34,057,073</u>
FEDERAL FUNDED				
Total Federal Aid	\$66,570,346	\$62,500,094	\$69,669,554	\$63,946,262
Other:				
Miscellaneous	3,021,585	2,674,214	2,866,662	2,822,264
Stimulus Funds				18,090,939
Interfund Transfers In	<hr/> <u>7,574,860</u>	<hr/> <u>7,293,053</u>	<hr/> -	<hr/> -
TOTAL SPECIAL PROJECTS (adjusted)	<u>\$95,576,545</u>	<u>\$114,128,135</u>	<u>\$107,077,556</u>	<u>\$118,916,538</u>
Gross Special Aid	<u>\$152,680,208</u>	<u>\$114,128,135</u>	<u>\$107,077,556</u>	<u>\$118,916,538</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
APPROPRIATIONS
2009-2010 Adopted Budget**

Detail of Appropriation:	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Adopted Budget</u>	<u>2009-10 Adopted Budget</u>
General Support	**	\$2,209,000	**	**
Instruction	**	93,472,808	**	**
Pupil Transportation	**	1,150,922	**	**
Economic Assistance & Opportunity	**	**	**	**
Employee Benefits	**	**	**	**
SUB TOTAL SPECIAL PROJECTS *	<u>\$153,696,794</u>	<u>\$96,832,730</u>	<u>\$107,077,556</u>	<u>\$118,916,538</u>
Interfund Transfers				
Gross Special Aid	\$153,696,794	\$96,832,730	\$107,077,556	\$118,916,538
Less Special Aid in General Fund:				
NYS Magnet School Program	17,025,000	-	-	-
NYS Reading and Academic Aid	17,500,000	-	-	-
NYS Improving Pupil Performance	10,500,000	-	-	-
Universal Pre Kindergarten	7,104,000	-	-	-
Minor Maintenance	-	-	-	-
State Reduced Class Size Initiative	4,974,663	-	-	-
Schoolwide Performance Initiative	-	-	-	-
Less: Selected Special Aid	57,103,663	-	-	-
TOTAL SPECIAL PROJECTS (adjusted) *	<u>\$96,593,131</u>	<u>\$96,832,730</u>	<u>\$107,077,556</u>	<u>\$118,916,538</u>

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

** Details not Available

Note: Food Service Revenues estimated at approximately \$22,000,000 are not included

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

