

**GENERAL FUND AND SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2011-2012 RECOMMENDED BUDGET**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	2008-09 Actual	2009-10 Actual	2010-11 Adopted Budget	2011-12 Recommended Budget
BOARD OF EDUCATION	\$10,562,906	\$9,318,070	\$14,390,358	\$11,718,158
COUNTY	32,145,521	32,754,438	33,500,000	34,000,000
STATE	637,178,015	621,727,310	640,666,460	636,825,343
FEDERAL	70,977,699	90,938,176	78,281,706	90,301,840
OTHER	<u>7,132,960</u>	<u>40,575,613</u>	<u>82,081,729</u>	<u>39,055,196</u>
TOTAL REVENUES AND RESOURCES	<u>\$757,997,101</u>	<u>\$795,313,607</u>	<u>\$848,920,253</u>	<u>\$811,900,537</u>
TRANSFERS IN				
FROM GENERAL FUND - CITY	70,322,758	70,322,758	70,322,758	70,322,758
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(10,806,929)</u>	<u>(12,997,533)</u>	<u>(12,799,591)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$817,512,930</u>	<u>\$852,638,832</u>	<u>\$906,443,420</u>	<u>\$871,416,366</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS without Debt Service	<u>\$828,319,859</u>	<u>\$865,636,365</u>	<u>\$919,243,011</u>	<u>\$882,223,295</u>
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$709,985,374	\$703,953,669	\$784,351,932	\$737,220,001
EXEMPT ITEMS	<u>450,000</u>	<u>8,275,877</u>	<u>8,821,337</u>	<u>8,821,337</u>
TOTAL GENERAL FUND APPROPRIATION	\$710,435,374	\$712,229,546	\$793,173,269	\$746,041,338
SPECIAL PROJECTS (ADJUSTED)	<u>107,077,556</u>	<u>140,409,286</u>	<u>134,678,363</u>	<u>125,375,028</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION	<u>\$817,512,930</u>	<u>\$852,638,832</u>	<u>\$927,851,632</u>	<u>\$871,416,366</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION without Debt Service	<u>\$828,319,859</u>	<u>\$865,636,365</u>	<u>\$940,651,223</u>	<u>\$882,223,295</u>

**GENERAL FUND - BOARD OF EDUCATION
SUMMARY STATEMENT
2011-2012 RECOMMENDED BUDGET**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Adopted Budget</u>	<u>2011-12 Recommended Budget</u>
BOARD OF EDUCATION	\$10,562,906	\$9,318,070	\$14,390,358	\$11,718,158
COUNTY	32,145,521	32,754,438	33,500,000	34,000,000
STATE	602,636,675	587,610,934	606,309,744	602,507,351
FEDERAL	1,308,145	20,066,913	3,800,000	2,800,000
OTHER	<u>4,266,298</u>	<u>5,153,966</u>	<u>77,650,000</u>	<u>35,500,000</u>
TOTAL REVENUES AND RESOURCES	\$650,919,545	\$654,904,321	\$735,650,102	\$686,525,509
TRANSFERS IN				
FROM GENERAL FUND - CITY	70,322,758	70,322,758	70,322,758	70,322,758
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(10,806,929)</u>	<u>(12,997,533)</u>	<u>(12,799,591)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$710,435,374</u>	<u>\$712,229,546</u>	<u>\$793,173,269</u>	<u>\$746,041,338</u>
Total Revenues, Resources and Interfund Transfers without Debt Service	\$721,242,303	\$725,227,079	\$805,972,860	\$756,848,267
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$709,985,374	\$703,953,669	\$784,351,932	\$737,220,001
EXEMPT ITEMS	<u>450,000</u>	<u>3,679,284</u>	<u>4,384,720</u>	<u>8,821,337</u>
TOTAL GENERAL FUND APPROPRIATION	<u>\$710,435,374</u>	<u>\$707,632,953</u>	<u>\$788,736,652</u>	<u>\$746,041,338</u>
Total General Fund Appropriation without Debt Service	\$721,242,303	\$720,630,486	\$801,536,243	\$756,848,267

**GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS
 2011-2012 RECOMMENDED BUDGET**

GENERAL FUND:	2008-09	2009-10	2010-11	2011-12
<u>Board of Education Revenues</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Recommended Budget</u>
Day School Tuition Individuals	1,271	-	-	-
Evening School Tuition (Adult & LPN)	125,647	117,799	150,000	150,000
Tuition	734,277	729,968	1,000,000	820,000
Summer School Tuition Other District	-	-	-	-
Health Services for Other Districts	690,312	761,145	700,000	750,000
Interest	13,907	(9,715)	20,000	20,000
Interest Stabilization Res	117,242	50,967	125,000	70,000
Interest - Investments	-	-	-	-
Rental of Real Property	92,667	45,767	100,000	100,000
Telephone Commissions	-	-	-	-
Commissions (Pouring Rights)	-	-	-	-
Sale of Scrap	4,101	11,179	-	-
Sale of Equipment	-	-	-	-
Insurance Recovery	-	112	-	-
Other Compensation Loss	-	-	-	-
Reimbursement of Medicare Part D	1,565,675	1,657,348	1,872,000	1,690,000
Refund of Prior Years' Expenditures	1,903,868	1,505,023	1,600,200	1,820,000
Other Unclassified Revenues	168,819	36,294	250,000	250,000
Reinsurance Recovery Act	-	-	2,300,000	-
E-Rate	1,038,836	930,929	1,200,000	1,145,000
E-Rate - BOCES Services	1,554,876	945,101	1,800,000	1,630,000
BEST	29,972	30,554	23,158	23,158
Laidlaw Reimbursement	-	-	-	-
Interfund Revenues	2,521,436	2,505,599	3,250,000	3,250,000
Misc. Board of Education Revenues	-	-	-	-
Total Board of Education Miscellaneous Revenue	\$10,562,906	\$9,318,070	\$14,390,358	\$11,718,158
INTERFUND TRANSFERS				
TRANSFERS IN - Real Property Tax Levy	70,322,758	70,322,758	70,322,758	70,322,758
TRANSFERS OUT - Debt Service	(10,806,929)	(12,997,533)	(12,799,591)	(10,806,929)
TOTAL REVENUES, RESOURCES and INTERFUND TRANSFERS-CITY	\$70,078,735	\$66,643,295	\$71,913,525	\$71,233,987

GENERAL FUND - BOARD OF EDUCATION
DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2011-12 Recommended Budget

	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Adopted Budget</u>	<u>2011-12</u> <u>Recommended Budget</u>
COUNTY REVENUES:				
88911 Erie County Sales Tax	32,145,521	32,754,438	33,500,000	34,000,000
STATE REVENUES:				
Total Basic Formula Aid	-	-	-	-
Flex Aid	-	-	-	-
Foundation Aid	326,189,257	327,878,247	335,912,764	335,912,764
Contract for Excellence Set Aside	15,086,291	15,086,291	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	21,025,000
Categorical Reading	-	-	-	-
Nursing Services Aid	-	-	-	-
Lottery Aid Advance (for Nurses)	-	-	-	-
Teacher Support Aid	-	-	-	-
Technology (Hardware Aid)	980,140	0	-	-
Special Services Aid (Career Education Aid)	10,120,740	11,194,747	12,136,410	12,227,015
Academic Improvement Aid	8,318,723	9,635,052	10,480,766	10,110,801
Computer Admin Aid	2,113,000	2,111,976	2,088,630	2,031,052
Transportation	36,252,653	37,194,722	38,254,417	38,750,165
Transportation - Charter Accrual	-	-	-	-
Building Aid	12,572,543	13,347,983	15,635,665	15,838,775
Building Aid - JSCB	38,893,051	38,893,051	38,893,051	38,893,051
Building Aid - JSCB - Phase III	19,595,975	24,747,519	24,747,519	24,747,519
Building Aid - JSCB - Phase IV	-	-	15,038,050	21,556,938
Sound Basic Education	-	-	-	-
Excess Cost - Private	19,584,270	21,388,454	21,281,178	22,283,797
Excess Cost - Public	-	-	-	-
Excess Cost - Public - High Only	1,772,358	2,699,044	1,150,724	2,850,059
Charter School Transitional Aid	6,681,592	4,634,647	4,726,421	6,093,738
MBBA- Prior Year Aid	1,174,000	1,103,000	1,103,000	1,103,000
Gap Elimination Adjustment	-	(19,867,976)	(18,377,428)	(33,044,887)
Lottery Aid Advance	71,247,625	68,879,328	60,787,875	60,787,875
Tuition Chapter 47/66/721	1,034,502	859,012	-	-
Textbook Aid	2,733,789	2,666,103	2,600,339	2,577,679
Computer Software Aid	691,807	681,486	679,567	658,460
Technology (Hardware Aid)	-	975,425	975,974	943,534
Library AV Loan Program Aid	288,637	284,331	283,531	274,725
Other State Aid	6,142,541	2,009,250	1,800,000	1,800,000
Railroad Infr Investment Act	138,181	184,242	-	-
Total State Revenues (with above Special Aid)	<u>\$602,636,675</u>	<u>\$587,610,934</u>	<u>\$606,309,744</u>	<u>\$602,507,351</u>

GENERAL FUND - BOARD OF EDUCATION

DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2011-12 Recommended Budget

	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Adopted Budget</u>	<u>2011-12</u> <u>Recommended Budget</u>
FEDERAL REVENUES				
Federal Impact Aid/Stability-ARRA		19,867,976		
Federal Emergency Disaster Assistance	-	-	-	-
Medicaid Reimbursement	<u>1,308,145</u>	<u>198,937</u>	<u>3,800,000</u>	<u>2,800,000</u>
TOTAL FEDERAL REVENUES	<u>\$1,308,145</u>	<u>\$20,066,913</u>	<u>\$3,800,000</u>	<u>\$2,800,000</u>
OTHER REVENUES				
Interfund Transfers - Local Share	2,616,805	2,778,585	3,200,000	3,200,000
Interfund Transfers - Reimbursements	1,423,573	2,056,486	1,800,000	1,800,000
Interfund Transfers	225,920	318,895	250,000	300,000
Interfund Transfers	-	-	-	-
TOTAL OTHER REVENUES	<u>\$4,266,298</u>	<u>\$5,153,966</u>	<u>\$5,250,000</u>	<u>\$5,300,000</u>
Other Resources:				
Other City Appropriations	-	-	-	-
Intrafund (Fund Balance - Building Aid)	-	-	-	-
Intrafund (Fund Balance - Stabilization)	-	-	900,000	-
Appropriated Fund Balance	-	-	71,500,000	30,200,000
Previous Building Aid	-	-	-	-
Anticipated Surplus (93-94 & 94-95)	-	-	-	-
Interest Income	-	-	-	-
Total Other Resources	<u>-</u>	<u>\$-</u>	<u>\$72,400,000</u>	<u>\$30,200,000</u>
Statutory Bonds				
TOTAL BOARD OF EDUCATION REVENUES, RESOURCES & INTERFUND TRANSFERS	<u>\$710,435,374</u>	<u>\$712,229,546</u>	<u>\$793,173,269</u>	<u>\$746,041,338</u>

**GENERAL FUND - BOARD OF EDUCATION
APPROPRIATIONS
2011-2012 RECOMMENDED BUDGET**

GENERAL FUND	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 <u>Adopted Budget</u>	2011-12 <u>Recommended Budget</u>
OPERATION AND MAINTENANCE	709,985,374	703,953,669	784,351,932	737,220,001
CAPITAL OUTLAYS - EXEMPT	450,000	8,275,877	8,821,337	8,821,337
TOTAL GENERAL FUND APPROPRIATION	<u>\$710,435,374</u>	<u>\$712,229,546</u>	<u>\$793,173,269</u>	<u>\$746,041,338</u>
TOTAL GENERAL FUND APPROPRIATION without Debt Service	<u>\$721,242,303</u>	<u>\$725,227,079</u>	<u>\$805,972,860</u>	<u>\$756,848,267</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2011-2012 RECOMMENDED BUDGET**

	2008-09 <u>Actual</u>	2009-10 <u>Adopted Budget</u>	2010-11 <u>Adopted Budget</u>	2011-12 <u>Recommended Budget</u>
REVENUES:				
STATE	34,541,340	34,116,376	34,356,716	34,317,992
FEDERAL	69,669,554	70,871,263	74,481,706	87,501,840
OTHER	<u>2,866,662</u>	<u>35,421,647</u>	<u>4,431,729</u>	<u>3,555,196</u>
TOTAL	\$107,077,556	\$140,409,286	\$113,270,151	\$125,375,028
Special State Aid in General Fund	-	-	-	-
Gross Special Aid Revenues	\$107,077,556	\$140,409,286	\$113,270,151	\$125,375,028
APPROPRIATIONS:				
SPECIAL PROJECTS (ADJUSTED)	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$134,678,363</u>	<u>\$125,375,028</u>
Special State Aid Expenditures (Gen'l Fund)	-	-	-	-
Gross Special Aid Appropriations	\$107,077,556	\$140,409,286	\$134,678,363	\$125,375,028

**SPECIAL PROJECTS - BOARD OF EDUCATION
2011-2012 RECOMMENDED BUDGET**

	2008-09 <u>Actual</u>	2009-10 <u>Adopted Budget</u>	2010-11 <u>Adopted Budget</u>	2011-12 <u>Recommended Budget</u>
STATE FUNDED SPECIAL PROJECTS				
Total	\$34,541,340	\$34,116,376	\$34,356,716	\$34,317,992
Less:				
Magnet School Project	-	-	-	-
Reading and Academic Program	-	-	-	-
Improving Pupil Performance	-	-	-	-
State Reduced Class Size Initiative	-	-	-	-
Minor Maintenance	-	-	-	-
Universal Pre Kindergarten	-	-	-	-
Schoolwide Performance Initiative	-	-	-	-
Sub Total of Special Aid included in O & M above *	-	-	-	-
Total State Aid (net of Sub Total Spec Aid above)*	<u>\$34,541,340</u>	<u>\$34,116,376</u>	<u>\$34,356,716</u>	<u>\$34,317,992</u>
FEDERAL FUNDED				
Total Federal Aid	\$69,669,554	\$70,871,263	\$74,481,706	\$87,501,840
Other:				
Miscellaneous	2,866,662	3,618,631	4,431,729	3,555,196
Stimulus Funds	-	31,803,016	21,408,212	-
Interfund Transfers In	-	-	-	-
TOTAL SPECIAL PROJECTS (adjusted)	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$134,678,363</u>	<u>\$125,375,028</u>
Gross Special Aid	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$134,678,363</u>	<u>\$125,375,028</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
APPROPRIATIONS
2011-2012 RECOMMENDED BUDGET**

	<u>2008-09 Actual</u>	<u>2009-10 Adopted Budget</u>	<u>2010-11 Adopted Budget</u>	<u>2011-12 Recommended Budget</u>
Detail of Appropriation:				
General Support	**	**	**	**
Instruction	**	**	**	**
Pupil Transportation	**	**	**	**
Economic Assistance & Opportunity	**	**	**	**
Employee Benefits	**	**	**	**
SUB TOTAL SPECIAL PROJECTS *	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$134,678,363</u>	<u>\$125,375,028</u>
Interfund Transfers				
Gross Special Aid	\$107,077,556	\$140,409,286	\$134,678,363	\$125,375,028
Less Special Aid in General Fund:				
NYS Magnet School Program	-	-	-	-
NYS Reading and Academic Aid	-	-	-	-
NYS Improving Pupil Performance	-	-	-	-
Universal Pre Kindergarten	-	-	-	-
Minor Maintenance	-	-	-	-
State Reduced Class Size Initiative	-	-	-	-
Schoolwide Performance Initiative	-	-	-	-
Less: Selected Special Aid	-	-	-	-
TOTAL SPECIAL PROJECTS (adjusted) *	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$134,678,363</u>	<u>\$125,375,028</u>

**** Details not Available**

Note: Food Service Revenues estimated at approximately \$23,000,000 are not included