

**BUFFALO CITY SCHOOL DISTRICT
SUMMARY OF REVENUES**

	2010-11 ACTUAL	2011-12 BUDGET	2012-13 BUDGET
GENERAL FUND:			
REAL PROPERTY TAX (INCLUDES STAR)	70,322,758	70,322,758	70,322,758
ERIE COUNTY SALES TAX	34,296,667	34,000,000	36,000,000
MEDICAID REIMBURSEMENT (FEDERAL)	1,329,334	2,800,000	4,000,000
FEDERAL STIMULUS	9,446,966	-	-
STATE AID			
FOUNDATION AID	432,811,930	432,811,930	435,408,801
BUILDING AID	92,712,256	101,036,283	119,064,539
OTHER FORMULA AIDS	89,213,688	92,707,287	91,902,061
DEFICIT REDUCTION ASSESSMENT	(27,824,394)	(33,044,887)	(24,314,395)
CHARTER SCHOOL TRANSITIONAL AID	5,786,008	6,093,738	7,995,330
OTHER STATE AID/FED (FEMA)	2,101,041	2,903,000	3,825,000
TOTAL STATE AID	594,800,529	602,507,351	633,881,336
OTHER:			
OTHER (TUITION, INTEREST, MISC, INTERFUND)	15,115,757	13,818,158	13,835,158
LOCAL SHARE CONTRIBUTION FOR JSCB (INTEREST EARNINGS)	2,887,508	3,200,000	1,571,000
APPROPRIATED FUND BALANCE (BUDGETARY ONLY)	-	16,000,000	19,500,000
APPROP. FUND BALANCE - RETIREMENT INCENTIVE (BUDGETARY ONLY)	-	12,800,000	-
APPROP. FUND BALANCE - INSURANCE RESERVE (BUDGETARY ONLY)	-	500,000	-
STABILIZATION RESERVE FUND BALANCE (BUDGETARY ONLY)	-	900,000	900,000
TOTAL GENERAL FUND	728,199,520	756,848,267	780,010,252

Buffalo Board of Education

2012-13 GENERAL FUND REVENUES				2011-12 BUDGET	REVISED BUDGET 2011-12	2012-13 BUDGET
ACCOUNT CODE						
Org	Obj	Proj	Title			
A	1001		Real Property Tax	53,940,370	53,940,370	53,940,370
A	1085		STAR	16,382,388	16,382,388	16,382,388
Total City and STAR				70,322,758	70,322,758	70,322,758
A	1040		Appropriated Fund Balance - Assigned	-	-	4,500,000
A	1040		Appropriated Fund Balance	16,000,000	16,000,000	15,000,000
A	1040		Approp. Fund Balance-Stabilization Res	900,000	900,000	900,000
Total Appropriated Fund Balance				30,200,000	35,900,000	20,400,000
A	1120		Erie County Sales Tax	34,000,000	34,000,000	36,000,000
Total Non-property Tax				34,000,000	34,000,000	36,000,000
A	1315 ADLT		Continuing Ed Tuition ADLT ED	150,000	150,000	-
A	2230		Day School Tuition Other Districts	820,000	820,000	650,000
A	2280		Health Services to Other Districts	750,000	750,000	825,000
Total Charges for Service				1,720,000	1,720,000	1,475,000
A	2401		Interest	20,000	20,000	20,000
A	2402		Interest-Stabilization Reserve	70,000	70,000	70,000
A	2410		Rental of Real Property	100,000	100,000	174,000
Total Use of Money & Property				190,000	190,000	264,000
Miscellaneous:						
A	2700		Reimbursement of Medicare Part D	1,690,000	1,690,000	1,690,000
A	2703		Refund Prior Year Expenditures	1,820,000	1,820,000	2,100,000
A	2770		Other Unclassified Revenues	250,000	250,000	750,000
A	2770		E-Rate	1,145,000	1,145,000	891,000
A	2770		E-Rate - BOCES services	1,630,000	1,630,000	1,266,000
A	2770 BEST		Miscellaneous BEST	23,158	23,158	23,158
A	2770 STAD		Miscellaneous STAD	-	-	26,000
Subtotal Other Unclassified Revenues (A2770)				3,048,158	3,048,158	2,930,158
A	2801		Interfund Revenues	3,250,000	3,250,000	3,250,000
Total Miscellaneous				9,808,158	9,808,158	9,996,158

Buffalo Board of Education

2012-13 GENERAL FUND REVENUES				2011-12 BUDGET	REVISED BUDGET 2011-12	2012-13 BUDGET
ACCOUNT CODE						
Org	Obj	Proj	Title			
A	3101		Foundation Aid	335,912,764	335,912,764	339,969,988
A	3101		Contract for Excellence Set Aside	15,086,291	15,086,291	13,625,938
A	3101	MAG	Magnet Schools Set Aside	21,025,000	21,025,000	21,025,000
A	3101		Career Education Aid	12,227,015	12,227,015	12,820,080
A	3101		Academic Improvement Aid	10,110,801	10,110,801	10,025,467
A	3101		Computer Admin Aid	2,031,052	2,031,052	2,024,791
A	3101		Transportation Aid	38,750,165	38,750,165	36,584,345
A	3101		Building Aid	101,036,283	101,036,283	119,064,539
A	3101		Excess Cost - Private	22,283,797	22,283,797	23,412,431
A	3101		Excess Cost - Public - High Only	2,850,059	2,850,059	2,586,385
A	3101		Charter School Transitional Aid	6,093,738	6,093,738	7,995,330
A	3101		MBBA Prior Year Aid	1,103,000	1,103,000	1,025,000
A	3101		Federal Medical Assistance Percent Reduction	-	-	-
A	3101		Gap Elimination Adjustment	(33,044,887)	(33,044,887)	(24,314,395)
Subtotal 3101 Aid				535,465,078	535,465,078	565,844,899
A	3070		Railroad Infr Investment Act	-	-	-
A	3102		Lottery State Advance	60,787,875	60,787,875	60,787,875
A	3104		Tuition Chapter 47/66/721	-	-	-
A	3260		Textbook Aid	2,577,679	2,577,679	2,583,213
A	3262		Computer Software Aid	658,460	658,460	655,959
A	3262		Technology (Hardware Aid)	943,534	943,534	935,709
A	3263		Library AV Loan Program Aid	274,725	274,725	273,681
A	3289		Other State Aid	1,800,000	1,800,000	2,800,000
Total State Aid				602,507,351	602,507,351	633,881,336
A	4601		Medicaid Reimbursement	2,800,000	2,800,000	4,000,000
Total Federal Aid				2,800,000	2,800,000	4,000,000
A	5031	JSCB	Interfund Transfers - Local Share	3,200,000	3,200,000	1,571,000
A	5031	JSCB	Interfund Transfers - Reimbursements	1,800,000	1,800,000	1,800,000
A	5031		Interfund Transfers	300,000	300,000	300,000
Total Interfund				5,300,000	5,300,000	3,671,000
Total Revenues				756,848,267	762,548,267	780,010,252

**BUFFALO CITY SCHOOL DISTRICT
SUMMARY OF EXPENDITURES**

	2010-11 ACTUAL GAAP	2011-12 BUDGET	2012-13 BUDGET
GENERAL FUND:			
EMPLOYEE COMPENSATION:			
BTF (TEACHERS)	153,630,783	148,037,904	160,304,079
Employee Totals	2,804	2,662	2,822
BTF (TEACHERS) - OTHER COMPENSATION	6,784,574	7,749,443	7,247,411
SUBSTITUTES	6,175,055	6,172,200	6,172,200
BCSA (ADMINISTRATORS)	14,900,523	15,636,053	16,699,436
Employee Totals	164	161	177
PCTEA (WHITE COLLAR)	13,734,768	15,502,213	17,211,143
Employee Totals	356	400	376
BEST (TEACHER AIDES)	5,656,056	4,721,428	5,320,986
Employee Totals	284	214	249
TEACHING ASSISTANTS	7,075,053	6,649,364	6,496,309
Employee Totals	322	318	308
TAB (BUS AIDES) (HOURLY)	5,144,423	5,485,202	5,589,000
TRADES (CARPENTERS, PLUMBERS)	3,293,065	3,114,529	3,212,920
Employee Totals	36	33.5	34.0
LOCAL 264 (BLUE COLLAR)	2,561,264	2,449,976	2,487,917
Employee Totals	74	73	75
LOCAL 409 (ENGINEERS)	3,282,677	3,515,256	3,472,371
Employee Totals	56	64	62
BOARD MEMBERS (9) & EXEMPT	2,794,417	2,999,438	2,361,901
Employee Totals	35	35.5	30.3
MISCELLANEOUS ITEMS	482,575	510,039	369,121
OVERTIME	2,614,816	2,992,499	2,966,704
Employees - Grand Totals	4,131	3,960	4,134
TOTAL EMPLOYEE COMPENSATION	228,130,051	225,535,544	239,911,498

**BUFFALO CITY SCHOOL DISTRICT
SUMMARY OF EXPENDITURES**

	2010-11 ACTUAL GAAP	2011-12 BUDGET	2012-13 BUDGET
GENERAL FUND:			
EMPLOYEE BENEFITS:			
CIVIL SERVICE RETIREMENT	3,908,457	5,337,744	6,487,744
TEACHERS RETIREMENT	16,053,351	19,828,878	22,591,464
CHAPTER 108 EARLY RETIREMENT INCENTIVE		12,800,000	-
SOCIAL SECURITY	17,584,182	17,299,588	18,395,357
HEALTH INSURANCE - EMPLOYEES	40,924,121	37,748,112	41,230,878
HEALTH INSURANCE - RETIREES	56,688,496	63,572,414	63,794,591
TERMINATION PAY	4,851,132	5,341,327	5,160,000
OTHER BENEFITS	10,582,388	15,045,492	14,526,974
TOTAL EMPLOYEE BENEFITS	150,592,127	176,973,555	172,187,008
OTHER:			
TRANSPORTATION	36,122,989	40,520,725	40,619,880
UTILITIES	11,882,363	12,933,715	12,251,933
TUITION	30,544,058	34,750,000	37,131,480
CONTRACTS - CUSTODIAN	17,128,409	17,707,074	17,910,321
EQUIPMENT	2,045,877	2,465,724	2,103,387
CONTRACTS - MISCELLANEOUS	11,200,264	11,961,997	10,959,510
RESERVE FOR CONTINGENCY		1,705,000	1,500,000
RENTAL CONTRACTS (EQUIP, FACIL, CMPTRS)	9,348,921	8,855,667	8,864,658
REPAIRS & MAINTENANCE & RELATED	1,708,843	1,768,680	1,798,995
TEXTBOOKS	2,839,120	3,822,410	3,468,010
SUPPLIES & MISC RELATED ITEMS	6,932,675	8,646,350	7,838,552
CHARTER SCHOOL PAYMENTS	85,086,216	92,600,000	91,000,000
DEBT SERVICE (INCLUDING JSCB)	108,377,477	113,306,826	129,300,021
INTERFUND (NOT DEBT RELATED)	2,688,129	3,295,000	3,165,000
TOTAL GENERAL FUND	704,627,518	756,848,267	780,010,252

2012-13 PROJECTED SPECIAL PROJECTS BUDGET

	GRANT	2011-12 BUDGET AS OF 4/5/2012		2012-13 PROJECTED BUDGET AS OF 4/5/2012	
		FTE	Total	FTE	Total
	STATE AID				
SGP	UNIVERSAL PRE-K PROJECT	186.80	12,759,425	190.80	12,759,425
	Categorical State Aid	186.80	12,759,425	190.80	12,759,425
BRP	FOOD STAMP EMPLOYMENT & TRAINING	0.00	300,000	0.00	300,000
BVP	VESID - ADULT ED	0.00	76,800	0.00	76,800
KEP	EPE ADULT LEARNING CENTER	30.78	5,574,353	32.75	5,574,353
SBP	LEARN TECH-#301,307,197,198	0.00	50,000	0.00	-
SEP	SCHOOL HEALTH SERVICES	2.88	5,301,726	2.88	5,301,726
SMP	NYS SCH LIBRARY SYSTEM PROJ SCH	0.70	80,624	0.70	80,624
SNP	SCHOOL LIBRARY SYSTEMS SUPPLEMENTAL	0.00	39,223	0.00	39,223
SRP	LEARN TECHNOLOGY #19,31,32,45,76	0.00	50,000	0.00	-
STP	SCHOOL LIBRARY SYSTEMS - ROLLOVER	0.00	39,805	0.00	-
TZP	TEACHER RESOURCE & COMPUTER CTR	1.00	437,298	0.00	-
XHP	NYS LIBRARY AUTOMATION PROJECT	0.00	8,062	0.00	8,062
XSP	EXTENDED DAY/SCHOOL VIOLENCE - HS	1.00	273,062	1.00	273,062
XTP	EXTENDED DAY/SCHOOL VIOLENCE - ES	2.50	284,537	2.50	284,537
XWP	TEACHERS OF TOMORROW	0.00	1,175,000	0.00	1,175,000
	State Education Department Funds	38.86	13,690,490	39.83	13,113,387
SLP	SUMMER ESY PROGRAM	3.88	10,424,805	11.21	11,563,437
	State Funds & District Contribution	3.88	10,424,805	11.21	11,563,437
	TOTAL STATE AID	229.54	36,874,720	241.84	37,436,249
	FEDERAL FUNDS				
BBP	WIA TITLE II, ADULT EDUCATION	1.50	206,675	1.50	206,675
BDN	EDUCATIONAL RESOURCES PROGRAM	0.50	112,500	0.50	112,500
BFP	WIA TITLE 2 - ENG LANG CIVICS ED	0.00	65,624	0.00	65,624
BHP	WIA LITERACY ZONE - EAST ZONE	1.00	323,552	1.00	323,552
BMP	WIA CORRECTION EDUCATION	0.00	120,000	0.00	120,000
EAP	TITLE I PARTS A & D	390.40	39,762,636	365.40	33,552,413
EFP	TITLE II PART A	56.00	5,006,404	56.00	5,006,404
EHP	TITLE I SCHOOL IMPROVEMENT - JIT, ESCA, SQR	0.00	976,060	0.00	-
EJN	STEM/ELA/LEADERSHIP ACAD-TITLE I	0.75	1,540,000	0.00	-
ELP	TITLE III - IMMIGRANT FUNDS	1.25	409,025	1.00	409,025
EPP	OUT OF DISTRICT TITLE I PAYMENT	0.00	19,682	0.00	-
EYP	TITLE III - LEP	3.30	545,728	3.30	545,728
NAP	EHA PL 94-142 - IDEA #611	100.75	12,038,016	100.75	12,038,016
NBP	RSE - TASC	3.75	461,104	3.75	461,104
NCP	SECTION 619-IDEA PART B	2.15	543,360	2.15	543,360

2012-13 PROJECTED SPECIAL PROJECTS BUDGET

	GRANT	2011-12 BUDGET AS OF 4/5/2012		2012-13 PROJECTED BUDGET AS OF 4/5/2012	
		FTE	Total	FTE	Total
NDP	S3TAIR EFFECTIVE PRACTICE REPLICATION	0.00	20,000	0.00	-
NFP	RESPONSE TO INTERVENTION IDEA	0.70	100,000	1.00	100,000
SAP	MATH & SCIENCE PARTNERSHIP-MATH	2.00	330,504	2.00	330,504
SFP	MATH & SCIENCE PARTNERSHIP-SCIENCE	2.00	376,494	2.00	376,494
SOP	LIBRARY SERVICES & TECHNOLOGY ACT	0.00	5,470	0.00	-
VEP	PERKINS VATEA ADULT	1.00	588,601	1.00	281,080
VJP	PERKINS SECONDARY PROJECT	4.19	791,708	4.19	585,934
XEP	CHILD NUTRITION FRESH FRUIT & VEG.	0.00	521,430	0.00	-
XGP	SCHOOL FOOD SERVICE EQUIPMENT	0.00	348,867	0.00	-
	Federal Funds Through SED	571.24	65,213,440	545.54	55,058,413
RBP	NATIVE AMERICAN PROJ-#19	3.50	234,501	3.50	234,501
RFP	PROFESSIONA DEV FOR ARTS	1.00	310,303	1.00	336,487
RQN	ELEMENTARY & SECONDARY SCHOOL COUNSELING	5.00	450,869	0.00	-
	Federal Funds - Direct	9.50	995,673	4.50	570,988
RTP	JROTC PROGRAM	8.00	672,550	8.00	672,550
	Federal Funds & District Contribution	8.00	672,550	8.00	672,550
JAP	21ST CCLC - CAO MCKINLEY HS	0.00	25,309	0.00	-
JLP	21ST CCL - CAO SCHOOL #39	0.00	21,964	0.00	-
JIP	21ST CCLC-BOYS & GIRLS BABCOCK COMM.CTR.	0.00	18,510	0.00	-
JPP	21ST CCLC @ #18, 93 & #66	0.00	39,160	0.00	-
JVP	21ST CCLC @ #74-CATS & 307	0.00	34,727	0.00	-
LGP	21ST CCLC - GRABIARZ #79	0.00	180,578	0.00	-
	Federal Funds Through Local Agencies	0.00	294,939	0.00	-
	TOTAL FEDERAL FUNDS	588.74	67,176,602	558.04	56,301,951
	FOUNDATION FUNDS				
JRP	ERIE COUNTY CPSE 2010-2011	10.25	878,700	10.25	878,700
	Foundation Funds & District Contribution	10.25	878,700	10.25	878,700
BNP	CCI WORKFORCE DEV CONS	1.00	172,500	0.00	-
BPP	ADULT PERFORMANCE CONTRACT	3.00	1,110,842	3.00	2,000,000
BSN	ADULT EDUCATION BASICS TRAINING	0.00	5,966	0.00	-
BTP	ERIE COUNTY ADULT ED TANF	2.00	236,640	2.00	236,640
JBP	HEALTHY SCHOOLS NY - GV BOCES	0.00	2,196	0.00	-
JCP	NATIVE AMER. COMM. SVC. SCH. 19	0.00	4,639	0.00	-
JEP	HEWLETT PACKARD TECHNOLOGY	0.00	50,000	0.00	-
JGP	UB WNY WORKSITE WELLNESS	0.00	1,154	0.00	-

2012-13 PROJECTED SPECIAL PROJECTS BUDGET

	GRANT	2011-12 BUDGET AS OF 4/5/2012		2012-13 PROJECTED BUDGET AS OF 4/5/2012	
		FTE	Total	FTE	Total
JJP	MET LIFE - KIDS TO CAMP	0.00	1,158	0.00	-
JKP	FUEL UP TO PLAY - AMERICAN DAIRY	0.00	24,770	0.00	-
JMP	HEALTHIER OPTIONS FOR SCH.CHILDREN	0.00	288	0.00	-
JUP	MARGARET L. WENDT FOUNDATION	0.00	53,692	0.00	-
JWN	LOWE'S FOUNDATION @ #301	0.00	1,148	0.00	-
JXP	TIDES FOUNDATION - SCHOOL #99	0.00	1,500	0.00	-
JYP	DUPONT DONATION	0.00	7,000	0.00	-
JZP	WESTMINSTER COMM. CHARTER SCH.	0.00	47,865	0.00	45,470
LLP	EXTEND DAY/SCH VIOLENCE PREV #6 CEM	0.00	22,463	0.00	-
LOP	SMART SCHOLARS EARLY COLLEGE	0.00	111,875	0.00	111,875
LSP	ALLENTOWN VILLAGE SOCIETY	0.00	5,000	0.00	-
LTN	ANNUAL ADMINISTRATORS RETREAT	0.00	100,000	0.00	-
LVP	CITIGROUP ACADEMY OF FINANCE - #204	0.00	842	0.00	-
LZP	FIDELIS CARE NEW YORK	0.00	1,198	0.00	-
VDP	WNY CAREER PATHWAYS	0.00	23,449	0.00	-
	TOTAL FOUNDATION FUNDS	16.25	2,864,885	15.25	3,272,685
	STIMULUS FUNDS				
EQP	SIG - SCHOOLS #39, #45, #200, #206	60.44	6,701,587	0.00	-
ERP	SIG-SCHOOLS #205, #301	19.85	2,505,107	0.00	-
	SIG-#6, #33, #37, #59, #95, #204, #205, #301, #307	0.00	0	0.00	-
ESP	EDUCATION JOBS FUND	103.02	7,907,070	0.00	-
EWP	RACE TO THE TOP	19.10	2,357,959	21.50	2,357,959
	TOTAL STIMULUS FUNDS	202.41	19,471,723	21.50	2,357,959
	GRAND TOTAL	1,036.94	126,387,930	836.63	99,368,844

Grant budgets are projected based on information available as of April 5, 2012 and are subject to change.

**COMBINED FOOD SERVICE
2012-13 BUDGET**

REVENUE & RESOURCES

Obj	Title	2011-12 BUDGET		2011-12 Revised Budget		2012-13 BUDGET	
1040	Appropriated Fund Balance		1,855,483		1,855,483		2,973,138
1445	Other Food Sales		1,855,768		1,855,768		1,706,890
2770	Other Unclassified Revenue		41,340		41,340		41,340
3190	State Aid		570,000		570,000		631,000
4190	Federal Aid Surplus Food		1,602,000		1,602,000		1,212,000
4191	Federal Aid		15,904,060		15,904,060		18,142,000
4192	Federal Aid Summer		1,440,000		1,440,000		1,450,201
5031	Interfund Transfers		356,196		356,196		356,196
Total Revenues			23,624,847		23,624,847		26,512,765

APPROPRIATIONS

Obj	Title	2011-12 BUDGET		2011-12 Revised Budget		2012-13 BUDGET	
		FTE	Total	FTE	Total	FTE	Total
112	Teaching Assistant	1.0	18,200	1.0	18,200	1.0	18,200
113	Hourly Teacher Assistant		1,000		1,000		1,000
135	Teacher Ancillary		84,500		84,500		84,500
158	Administrator Ancillary		10,000		10,000		10,000
160	Supervisory Staff	5.0	286,914	5.0	287,554	5.0	322,368
165	Staff	6.0	215,161	6.0	215,347	6.0	208,619
166	Teacher Aides	1.0	16,674	1.0	16,674	1.0	16,674
167	Teacher Aides Subs		1,000		1,000		1,000
184	Cook Managers	40.0	1,337,058	40.0	1,337,058	40.0	1,457,034
185	Cafeteria Staff		4,063,128		4,060,136		4,181,541
199	Overtime		5,350		5,350		6,350
202	Computer Equipment		37,900		37,900		82,900
204	Vehicle		0		0		0
210	Cafeteria Equipment		212,419		497,419		1,450,500
211	Vocational Equip.		500		500		500
409	Meeting Expense		500		500		0
429	Dues		1,800		1,800		1,800
431	Rent Facilities		384,225		384,225		384,295
432	Rent Equip		70,900		70,900		70,900
440	Contract Services		286,560		286,560		336,560
450	Repair Serv. Voc.		5,000		5,000		5,000

**COMBINED FOOD SERVICE
2012-13 BUDGET**

APPROPRIATIONS cont.

Obj	Title	2011-12 BUDGET		2011-12 Revised Budget		2012-13 BUDGET	
		FTE	Total	FTE	Total	FTE	Total
469	Repair Services		148,685		148,685		155,835
470	Delivery Expense		460,000		460,000		460,000
472	Advertising		3,500		3,500		3,500
473	Postage		360		360		360
474	Employee Mileage		10,450		10,450		10,450
475	Employee Travel		18,992		18,992		18,992
492	Electric		23,000		23,000		23,000
493	Water		3,500		3,500		3,500
494	Telephone		0		0		0
497	Natural Gas		8,500		8,500		8,500
500	Instructional Supplies		1,500		2,300		2,300
501	Office Supplies		46,477		45,677		45,677
505	Café Non Food Supplies		1,044,240		1,044,240		1,118,600
506	Food Supplies		10,146,080		9,860,580		11,692,979
507	USDA Commodities		1,609,500		1,609,500		1,219,500
515	Software		103,500		103,500		90,000
523	Subscriptions		618		1,118		1,118
547	Suppl. Mat. Voc. Hs		4,200		4,200		4,200
810	NYS Emp Retirement		546,998		548,353		579,931
820	NYS Teacher Ret.		8,146		8,146		8,146
830	Social Security		461,585		461,585		481,445
840	Comp. Of Injured Employees		140,634		140,634		147,124
842	Comp Premium		400		709		709
845	Life Insurance		800		803		803
850	Unemployment Insurance		22,498		22,498		23,537
860	Medical Hospital Ins		582,450		582,947		582,947
868	In Lieu				2		2
870	Suppl Benefits		24,145		24,145		24,570
880	Tool Shoe Uniform		105,300		105,300		105,300
884	Attendance Incentive		60,000		60,000		60,000
920	Indirect Cost to General Fund		1,000,000		1,000,000		1,000,000
Total Appropriations		53.0	23,624,847	53.0	23,624,847	53.0	26,512,765