

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

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Adopted Budget</b>	<b>2009-10 Mayor's Recommended Budget</b>
BOARD OF EDUCATION	\$6,520,591	\$8,009,756	\$8,652,158	\$8,418,158
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>72,506,203</u>
<b>TOTAL REVENUES AND RESOURCES</b>	<b>\$657,948,720</b>	<b>\$718,423,615</b>	<b>\$786,947,626</b>	<b>\$820,913,640</b>
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>
<b>TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS</b>	<b>\$717,464,551</b>	<b>\$777,939,441</b>	<b>\$846,463,455</b>	<b>\$880,429,469</b>
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>\$891,236,398</u>
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$526,488,765	\$616,742,242	\$738,935,899	\$761,512,006
EXEMPT ITEMS	<u>6,915,643</u>	<u>1,225,671</u>	<u>450,000</u>	<u>925</u>
TOTAL GENERAL FUND APPROPRIATION	\$533,404,408	\$617,967,913	\$739,385,899	\$761,512,931
SPECIAL PROJECTS (ADJUSTED)	<u>96,593,131</u>	<u>96,832,730</u>	<u>107,077,556</u>	<u>118,916,538</u>
<b>TOTAL GENERAL FUND &amp; SPECIAL PROJECTS APPROPRIATION</b>	<b>\$629,997,539</b>	<b>\$714,800,643</b>	<b>\$846,463,455</b>	<b>\$880,429,469</b>
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>\$891,236,398</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 2007-08 were approximately \$20 million)

**GENERAL FUND - BOARD OF EDUCATION  
SUMMARY STATEMENT  
2009-2010 Recommended 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 Mayor's Recommended Budget</u>
BOARD OF EDUCATION	\$6,520,591	\$8,009,756	\$8,652,158	\$8,418,158
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>51,593,000</u>
TOTAL REVENUES AND RESOURCES	\$562,372,175	\$604,295,480	\$679,870,070	\$701,997,102
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>
<b>TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS</b>	<b><u>\$621,888,006</u></b>	<b><u>\$663,811,306</u></b>	<b><u>\$739,385,899</u></b>	<b><u>\$761,512,931</u></b>
Total Revenues, Resources and Interfund Transfers without Debt Service	\$633,141,415	\$674,618,235	\$750,192,828	\$772,319,860
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$526,488,765	\$616,742,242	\$738,935,899	\$761,512,006
EXEMPT ITEMS	<u>6,915,643</u>	<u>1,225,671</u>	<u>450,000</u>	<u>925</u>
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b><u>\$533,404,408</u></b>	<b><u>\$617,967,913</u></b>	<b><u>\$739,385,899</u></b>	<b><u>\$761,512,931</u></b>
Total General Fund Appropriation without Debt Service	\$544,657,817	\$628,774,842	\$750,192,828	\$772,319,860

**GENERAL FUND - BOARD OF EDUCATION  
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS  
 2009 - 2010 Recommended 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>Mayor's Recommended Budget</u>
1311	Day School Tuition Individuals	10,490	6,412	20,000	-
1315	Evening School Tuition (Adult & LPN)	122,398	148,563	144,000	150,000
2230	Tuition	1,483,280	779,076	1,300,000	1,300,000
2232	Summer School Tuition Other District	1,025	0	5,000	-
2280	Health Services for Other Districts	645,282	693,634	700,000	700,000
2401	Interest	71,212	178,415	60,000	20,000
2402	Interest Stabilization Res	523,865	365,756	400,000	125,000
2403	Interest - Investments	91,599	30,255	-	-
2410	Rental of Real Property	104,967	91,105	100,000	100,000
2450	Telephone Commissions	10	-	-	-
2450Pour	Commissions (Pouring Rights)	52,545	26,632	50,000	-
2650	Sale of Scrap	4,642	14,457	-	-
2665	Sale of Equipment	-	26,478	-	-
2680	Insurance Recovery	-	-	-	-
2690	Other Compensation Loss	-	-	-	-
2700	Reimbursement of Medicare Part D	822,920	1,566,393	1,650,000	1,800,000
2703	Refund of Prior Years' Expenditures	1,203,410	624,937	1,200,000	1,200,000
2770	Other Unclassified Revenues	318,986	45,200	500,000	500,000
2770	E-Rate	1,036,720	963,534	1,000,000	1,000,000
2770	E-Rate - BOCES Services	-	2,421,453	1,500,000	1,500,000
2770BEST	BEST	27,240	27,456	23,158	23,158
	Lailaw Reimbursement	-	-	-	-
	Misc. Board of Education Revenues	-	-	-	-
<b>Total Board of Education Miscellaneous Revenue</b>		<b>\$6,520,591</b>	<b>\$8,009,756</b>	<b>\$8,652,158</b>	<b>\$8,418,158</b>
<b>INTERFUND TRANSFERS</b>					
1001&108	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)
<b>TOTAL REVENUES, RESOURCES and INTERFUND TRANSFERS-CITY</b>		<b>\$66,036,422</b>	<b>\$67,525,582</b>	<b>\$68,167,987</b>	<b>\$67,933,987</b>

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

		<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
		<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Mayor's</u> <u>Recommended Budget</u>
COUNTY REVENUES:					
1120	88911 Erie County Sales Tax	33,218,271	34,434,796	34,800,000	33,060,000
<b>STATE REVENUES</b>					
3101	Total Basic Formula Aid	-	-	-	-
3101	Flex Aid	205,048,870	-	-	-
3101	Foundation Aid	-	256,200,658	347,705,997	335,912,764
3101	Contract for Excellence Set Aside	-	11,241,293	15,086,291	15,086,291
3101	Early Grade Class Size Reduction	-	-	-	-
3101	Improving Pupil Performance	-	-	-	-
3101	Magnet Schools	-	21,025,000	21,025,000	21,025,000
3101	Categorical Reading	-	-	-	-
3101	Nursing Services Aid	-	-	-	-
3101	Lottery Aid Advance (for Nurses)	-	-	-	-
3101	Teacher Support Aid	1,741,000	-	-	-
3101	Technology (Hardware Aid)	694,235	0	973,921	959,623
3101	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
3101	Computer Admin Aid	2,094,754	2,115,105	2,117,010	2,047,561
3101	Transportation	32,769,960	33,650,285	34,475,352	39,576,518
3101	Transportation - Charter Accrual	35,816	-	-	-
3101	Building Aid	9,712,808	17,741,450	12,834,028	14,142,850
3101	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
3106	Sound Basic Education	\$20,381,746	-	-	-
3101	Excess Cost - Private	18,510,450	19,186,690	19,448,362	20,239,729
3101	Excess Cost - Public	61,697,700	60,169,531	-	-
3101	Excess Cost - Public - High Only	-	2,752,035	3,418,223	1,672,362
3101	Charter School Transitional Aid	-	8,913,861	7,699,521	3,583,404
3101	MBBA- Prior Year Aid	1,204,000	1,204,000	1,174,000	1,103,000
3102	Lottery Aid Advance	44,659,705	60,051,801	49,305,875	60,787,875
3104	Tuition Chapter 47/66/721	839,823	847,955	-	-
3260	Textbook Aid	2,805,638	2,763,206	2,720,042	2,621,775
3262	Computer Software Aid	719,924	1,672,119	687,417	674,249
3263	Library AV Loan Program Aid	288,354	294,068	286,806	281,312
3289	Other State Aid	4,241,822	1,324,494	4,500,000	3,300,000
3070	Railroad Infr Investment Act	94,001	141,002	-	-
	<b>Sub Total State Aid</b>	<b>\$456,385,659</b>	<b>\$551,521,856</b>	<b>\$601,739,912</b>	<b>\$606,925,944</b>
	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	<u>57,103,663</u>	-	-	-
	<b>Total State Revenues (with above Special Aid)</b>	<b><u>\$513,489,322</u></b>	<b><u>\$551,521,856</u></b>	<b><u>\$601,739,912</u></b>	<b><u>\$606,925,944</u></b>

## GENERAL FUND - BOARD OF EDUCATION

### DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2009-10 Recommended 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>Mayor's</u> <u>Recommended Budget</u>
FEDERAL REVENUES				
Federal Impact Aid				
3960 Federal Disaster Assistance	80,217	-	-	-
4960 Federal Emergency Disaster Assistance	246,181	1,310	-	-
4601 Medicaid Reimbursement	<u>1,410,721</u>	<u>3,872,770</u>	<u>2,000,000</u>	<u>2,000,000</u>
<b>TOTAL Federal REVENUES</b>	<b><u>\$1,737,119</u></b>	<b><u>\$3,874,080</u></b>	<b><u>\$2,000,000</u></b>	<b><u>\$2,000,000</u></b>
OTHER REVENUES				
2801 Interfund Transfers In	2,976,701	2,047,272	1,800,000	2,000,000
5031 Interfund Transfers In JSCB	1,356,565	1,438,261	2,078,000	3,293,000
5031 Interfund Transfers In JSCB	1,960,285	\$1,734,080	3,000,000	3,000,000
5031 Interfund Transfers	<u>1,113,321</u>	<u>1,235,379</u>	-	-
<b>TOTAL OTHER REVENUES</b>	<b><u>\$7,406,872</u></b>	<b><u>\$6,454,992</u></b>	<b><u>\$6,878,000</u></b>	<b><u>\$8,293,000</u></b>
Other Resources:				
Other City Appropriations	-	-	-	-
1040 Intrafund (Fund Balance - Building Aid)	-	-	-	-
1040 Intrafund (Fund Balance - Stabilization)	-	-	800,000	800,000
1040 Appropriated Fund Balance	-	-	25,000,000	42,500,000
Previous Building Aid	-	-	-	-
Anticipated Surplus (93-94 & 94-95)	-	-	-	-
Interest Income	-	-	-	-
<b>Total Other Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>\$25,800,000</u></b>	<b><u>\$43,300,000</u></b>
Statutory Bonds				
<b>TOTAL BOARD OF EDUCATION REVENUES, RESOURCES &amp; INTERFUND TRANSFERS</b>	<b><u>\$621,888,006</u></b>	<b><u>\$663,811,306</u></b>	<b><u>\$739,385,899</u></b>	<b><u>\$761,512,931</u></b>

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

GENERAL FUND	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Adopted Budget</u>	<u>2009-10 Mayor's Recommended Budget</u>
OPERATION AND MAINTENANCE	\$526,488,765	\$616,742,242	\$738,935,899	\$761,512,006
CAPITAL OUTLAYS - EXEMPT	6,915,643	1,225,671	450,000	925
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b><u>\$533,404,408</u></b>	<b><u>\$617,967,913</u></b>	<b><u>\$739,385,899</u></b>	<b><u>\$761,512,931</u></b>
TOTAL GENERAL FUND APPROPRIATION without Debt Service	\$544,657,817	\$628,774,842	\$750,192,828	\$772,319,860

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

	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Adopted Budget</u>	<u>2009-10 Mayor's Recommended 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>	-	-	-
<b>Gross Special Aid Revenues</b>	<b>\$152,680,208</b>	<b>\$114,128,135</b>	<b>\$107,077,556</b>	<b>\$118,916,538</b>
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>	-	-	-
<b>Gross Special Aid Appropriations</b>	<b>\$153,696,794</b>	<b>\$96,832,730</b>	<b>\$107,077,556</b>	<b>\$118,916,538</b>

**SPECIAL PROJECTS - BOARD OF EDUCATION  
2009-2010 Recommended 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>Mayor's</u> <u>Recommended Budget</u>
<b>STATE FUNDED SPECIAL PROJECTS</b>				
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>
<b>FEDERAL FUNDED</b>				
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	<u>7,574,860</u>	<u>7,293,053</u>	-	-
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 Recommended 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>Mayor's</u> <u>Recommended Budget</u>
Detail of Appropriation:				
General Support	**	\$2,209,000	**	**
Instruction	**	\$93,472,808	**	**
Pupil Transportation	**	\$1,150,922	**	**
Economic Assistance & Opportunity	**	**	**	**
Employee Benefits	**	**	**	**
	—	—	—	—
<b>SUB TOTAL SPECIAL PROJECTS *</b>	<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
<b>Less Special Aid in General Fund:</b>				
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	<u>57,103,663</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL SPECIAL PROJECTS (adjusted) *</b>	<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 \$20,000,000 are not included

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