

**GENERAL FUND AND SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2006-2007 Recommended Budget**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	2003-04	2004-05	2005-06	2006-2007
	<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>RECOMMENDED Budget</u>
BOARD OF EDUCATION	3,737,885	4,996,358	4,500,000	5,648,000
COUNTY	30,138,428	31,070,753	30,614,250	31,000,000
STATE	432,585,450	446,117,790	501,663,307	525,004,455
FEDERAL	88,739,453	83,718,570	82,045,671	77,898,710
OTHER	<u>15,646,347</u>	<u>11,693,028</u>	<u>11,046,381</u>	<u>14,095,652</u>
TOTAL REVENUES AND RESOURCES	\$570,847,563	\$577,596,499	\$629,869,609	\$653,646,817
TRANSFERS IN				
FROM GENERAL FUND - CITY	69,667,454	71,646,775	68,733,056	70,769,240
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(16,384,325)</u>	<u>(14,206,208)</u>	<u>(9,217,225)</u>	<u>(11,253,409)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$624,130,692</u>	<u>\$635,037,066</u>	<u>\$689,385,440</u>	<u>\$713,162,648</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS with Debt Service	<u>\$640,515,017</u>	<u>\$649,243,274</u>	<u>\$698,602,665</u>	<u>\$724,416,057</u>
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$494,800,943	\$534,664,354	\$561,100,295	\$612,125,583
EXEMPT ITEMS	<u>5,415,919</u>	<u>5,349,676</u>	<u>5,349,677</u>	<u>6,915,643</u>
TOTAL GENERAL FUND APPROPRIATION	\$500,216,862	\$540,014,030	\$566,449,972	\$619,041,226
SPECIAL PROJECTS (ADJUSTED)	<u>98,749,775</u>	<u>92,734,995</u>	<u>122,935,468</u>	<u>94,121,422</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION	<u>\$598,966,637</u>	<u>\$632,749,025</u>	<u>\$689,385,440</u>	<u>\$713,162,648</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION with Debt Service	<u>\$615,350,962</u>	<u>\$646,955,233</u>	<u>\$698,602,665</u>	<u>\$724,416,057</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. The Food Service Fund is not included above (Food Service Revenues in 2004-05 were approximately \$20 million)

**GENERAL FUND - BOARD OF EDUCATION
SUMMARY STATEMENT
2006-2007 Recommended Budget**

REVENUES, RESOURCES AND INTERFUND TRANSFERS	2003-04 <u>Actual</u>	2004-05 <u>Actual</u>	2005-06 Adopted <u>Budget</u>	2006-2007 RECOMMENDED <u>Budget</u>
BOARD OF EDUCATION	\$3,737,885	\$4,996,358	\$4,500,000	\$5,648,000
COUNTY	30,138,428	31,070,753	30,614,250	31,000,000
STATE	393,521,090	434,482,387	461,999,994	511,982,625
FEDERAL	12,407,679	11,419,860	5,713,897	5,600,000
OTHER	<u>8,705,966</u>	<u>2,892,146</u>	<u>4,106,000</u>	<u>5,294,770</u>
TOTAL REVENUES AND RESOURCES	\$448,511,048	\$484,861,504	\$506,934,141	\$559,525,395
TRANSFERS IN				
FROM GENERAL FUND - CITY	69,667,454	71,646,775	68,733,056	70,769,240
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(16,384,325)</u>	<u>(14,206,208)</u>	<u>(9,217,225)</u>	<u>(11,253,409)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$501,794,177</u>	<u>\$542,302,071</u>	<u>\$566,449,972</u>	<u>\$619,041,226</u>
Total Revenues, Resources and Interfund Transfers with Debt Service	<u>\$518,178,502</u>	<u>\$556,508,279</u>	<u>\$575,667,197</u>	<u>\$630,294,635</u>
APPROPRIATIONS				
OPERATIONS AND MAINTENANCE	\$494,800,943	\$534,664,354	\$561,100,295	\$612,125,583
EXEMPT ITEMS	<u>5,415,919</u>	<u>5,349,676</u>	<u>5,349,677</u>	<u>6,915,643</u>
TOTAL GENERAL FUND APPROPRIATION	<u>\$500,216,862</u>	<u>\$540,014,030</u>	<u>\$566,449,972</u>	<u>\$619,041,226</u>
Total General Fund Appropriation with Debt Service	<u>\$516,601,187</u>	<u>\$554,220,238</u>	<u>\$575,667,197</u>	<u>\$630,294,635</u>

**GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS
 2006-2007 Recommended Budget**

<u>GENERAL FUND:</u>	2003-04	2004-05	2005-06	2006-2007
<u>Board of Education Revenues</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u> <u>Budget</u>	<u>RECOMMENDED</u> <u>Budget</u>
Day School Tuition Individuals	11,528	851	20,000	20,000
Evening School Tuition	101,972	92,920	210,060	120,000
Textbook Reimbursement Charges				-
Student Fees & Charges			700	-
School Events Ticket Sales			7,000	-
Other Charges for Service				-
Tuition	1,798,445	2,196,531	2,000,000	2,000,000
Summer School Tuition Other District	500	11,215	8,000	5,000
Interest	148,928	252,836		10,000
Interest Stabilization Res				220,000
Interest on Investments				
Rentals	157,754	92,112	83,000	100,000
Rental of Equipment				
Commissions (Pouring Rights)				135,000
Telephone Commissions	96,073	72,090	500	-
Sale of Scrap	601	1,007	1,000	-
Sale of Assets	-	38,217	20,000	-
Sale Instructional Supplies	-	-	1,100	-
Insurance Recovery	100	7,388	2,000	-
Damage to Property	1,390	213	350	-
Refund of Prior Years' Expenditures	1,028,840	2,065,885	700,000	-
Gifts & Donations				-
Other	391,754	165,093	1,325,256	1,500,000
Other Unclassified Revenues				500,000
E-Rate				1,000,000
BEST				38,000
Laidlaw Reimbursement	-	-	-	-
Misc. Board of Education Revenues	-	-	121,034	-
TOTAL BOARD OF EDUCATION REVENUES	3,737,885	4,996,358	4,500,000	5,648,000
INTERFUND TRANSFERS				
TRANSFERS IN from Real Property Tax Levy	\$69,667,454	\$71,646,775	\$68,733,056	\$70,769,240
96201 From General Fund				
Other City Contributions				
TRANSFERS OUT - Debt Service *****	<u>(16,384,325)</u>	<u>(14,206,208)</u>	<u>(9,217,225)</u>	<u>(11,253,409)</u>
TOTAL REVENUES, RESOURCES				
and INTERFUND TRANSFERS-CITY	<u>\$57,021,014</u>	<u>\$62,436,925</u>	<u>\$64,015,831</u>	<u>\$65,163,831</u>

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

	2003-04	2004-05	2005-06	2006-2007
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>RECOMMENDED</u>
			<u>Budget</u>	<u>Budget</u>
COUNTY REVENUES:				
88911 Erie County Sales Tax	\$30,138,428	\$31,070,753	\$30,614,250	\$31,000,000
STATE REVENUES				
3101 Total Basic Formula Aid				
Flex Aid	\$283,259,558	\$321,503,184	\$237,676,011	\$216,807,162
Sound Basic Education	-	-	9,460,884	20,381,746
Tuition Chapter 47/66/721	611,603	344,666	-	-
Public Excess Cost			57,747,459	61,729,320
Private Excess Cost			16,368,736	17,119,690
Nursing Services Aid				5,300,000
3101 Technology (Hardware Aid)	-	-	697,664	694,285
3262 Computer Software Aid	789,851	716,964	763,470	747,367
3263 Library AV Loan Program Aid	319,314	280,023	305,796	299,346
3260 Textbook Aid	3,039,250	2,972,610	2,959,030	2,810,050
3289 Transportation	-	-	29,322,369	30,832,094
Special Services Aid			12,808,047	13,101,691
3289 Building Aid	-	-	9,593,544	9,929,069
Building Aid - JSCB			24,979,216	38,530,848
Teacher Support Aid			1,741,000	1,741,000
Prior Year Aid			1,203,105	1,204,000
3289 Fund For Innovation				
Lottery Aid Advance	41,487,669	50,126,754		\$32,581,294
Support Aid				
3289 Other State Aid	7,041,229	778,096		1,800,000
Downward adjustment unspecified				
Emergency Disaster Assistance				
Legislative Additional State Aid				
3289 Additional State Aid	-	-	-	-
Sub Total State Aid	\$336,548,474	\$376,722,297	\$405,626,331	\$455,608,962
3299 Asbestos Inspection				
----- Pupils with Compensatory Needs (PCEN)				
3281 Employment Preparation				
85741 Improving Pupil Performance	10,270,000	10,500,000	10,270,000	10,270,000
85751 Reading & Academic Achievement	17,000,000	17,557,141	17,000,000	17,000,000
85761 Magnet School Grant	17,025,000	17,025,000	17,025,000	17,025,000
State Reduced Class Size Initiative	4,974,663	4,974,663	4,974,663	4,974,663
Minor Maintenance	598,953	599,286	-	-
Universal Pre Kindergarten	7,104,000	7,104,000	7,104,000	7,104,000
Schoolwide Performance Initiative				
*Sub Total above Special Aid	<u>56,972,616</u>	<u>57,760,090</u>	<u>56,373,663</u>	<u>56,373,663</u>
State Revenues (with above Special Aid)	<u>\$393,521,090</u>	<u>\$434,482,387</u>	<u>\$461,999,994</u>	<u>\$511,982,625</u>

GENERAL FUND - BOARD OF EDUCATION

DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2006-07 Recommended Budget

	2003-04 <u>Actual</u>	2003-04 <u>Actual</u>	2005-06 <u>Adopted Budget</u>	2006-2007 <u>RECOMMENDED Budget</u>
FEDERAL				
REVENUES				
Federal Impact Aid				
Medicaid	<u>12,407,679</u>	<u>11,419,860</u>	<u>5,713,897</u>	<u>5,600,000</u>
Total Federal	<u>\$12,407,679</u>	<u>\$11,419,860</u>	<u>\$5,713,897</u>	<u>\$5,600,000</u>
OTHER				
REVENUES				
Interfund Transfers In	3,232,636	1,305,296	2,500,000	1,500,000
Other		1,586,850	1,606,000	2,994,770
TOTAL OTHER REVENUES	<u>\$3,232,636</u>	<u>\$2,892,146</u>	<u>\$4,106,000</u>	<u>\$4,494,770</u>
Other Resources:				
Other City Appropriations				
Intrafund	5,473,330	-	-	800,000
Previous Building Aid				
Interest Income	-	-	-	-
Total Other Resources	<u>\$5,473,330</u>	<u>-</u>	<u>-</u>	<u>\$800,000</u>
Statutory Bonds				
TOTAL BOARD OF EDUCATION REVENUES, RESOURCES & INTERFUND TRANSFERS	<u>\$501,794,177</u>	<u>\$542,302,071</u>	<u>\$566,449,972</u>	<u>\$619,041,226</u>

**GENERAL FUND - BOARD OF EDUCATION
 APPROPRIATIONS
 2006-2007 Recommended Budget**

GENERAL FUND	<u>2003-04 Actual</u>	<u>2003-04 Actual</u>	<u>2005-06 Adopted Budget</u>	<u>2006-2007 RECOMMENDED Budget</u>
OPERATION AND MAINTENANCE	<u>\$494,800,943</u>	<u>\$534,664,354</u>	<u>\$561,100,295</u>	<u>\$612,125,583</u>
CAPITAL OUTLAYS - EXEMPT	<u>5,415,919</u>	<u>5,349,676</u>	<u>5,349,677</u>	<u>6,915,643</u>
TOTAL GENERAL FUND APPROPRIATION	<u>\$500,216,862</u>	<u>\$540,014,030</u>	<u>\$566,449,972</u>	<u>\$619,041,226</u>
TOTAL GENERAL FUND APPROPRIATION with Debt Service	<u>\$516,601,187</u>	<u>\$554,220,238</u>	<u>\$575,667,197</u>	<u>\$630,294,635</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2006-2007 Recommended Budget**

	2003-04 <u>Actual</u>	2004-05 <u>Actual</u>	2005-06 Adopted <u>Budget</u>	2006-2007 RECOMMENDED <u>Budget</u>
REVENUES:				
STATE	\$39,064,360	\$11,635,403	\$39,663,313	\$13,021,830
FEDERAL	76,331,774	72,298,710	76,331,774	72,298,710
OTHER	<u>6,940,381</u>	<u>8,800,882</u>	<u>6,940,381</u>	<u>8,800,882</u>
TOTAL	<u>\$122,336,515</u>	<u>\$92,734,995</u>	<u>\$122,935,468</u>	<u>\$94,121,422</u>
Special State Aid in General Fund	<u>56,972,616</u>	<u>57,760,090</u>	<u>56,373,663</u>	<u>56,373,663</u>
Gross Special Aid Revenues	\$179,309,131	\$150,495,085	\$179,309,131	\$150,495,085
APPROPRIATIONS:				
SPECIAL PROJECTS (ADJUSTED)	<u>\$98,749,775</u>	<u>\$92,734,995</u>	<u>\$122,935,468</u>	<u>\$94,121,422</u>
Special State Aid Expenditures (Gen'l Fund)	<u>\$56,972,616</u>	<u>\$57,760,090</u>	<u>\$56,373,663</u>	<u>\$56,373,663</u>
Gross Special Aid Appropriations	\$155,722,391	\$150,495,085	\$179,309,131	\$150,495,085

**SPECIAL PROJECTS - BOARD OF EDUCATION
2006-2007 Recommended Budget**

	<u>2003-04</u> <u>Actual</u>	<u>2004-05</u> <u>Actual</u>	<u>2005-06</u> <u>Adopted</u> <u>Budget</u>	<u>2006-2007</u> <u>RECOMMENDED</u> <u>Budget</u>
STATE FUNDED SPECIAL PROJECTS				
Total	<u>\$96,036,976</u>	<u>\$69,395,493</u>	<u>\$96,036,976</u>	<u>\$69,395,493</u>
Less:				
Magnet School Project	\$17,025,000	\$17,025,000	\$17,025,000	\$17,025,000
Reading and Academic Program	17,000,000	17,557,141	17,000,000	17,000,000
Improving Pupil Performance	10,270,000	10,500,000	10,270,000	10,270,000
State Reduced Class Size Initiative	4,974,663	4,974,663	4,974,663	4,974,663
Minor Maintenance	598,953	599,286	-	-
Universal Pre Kindergarten	7,104,000	7,104,000	7,104,000	7,104,000
Schoolwide Performance Initiative	-	-	-	-
Sub Total of Special Aid included in O & M above	<u>\$56,972,616</u>	<u>\$57,760,090</u>	<u>\$56,373,663</u>	<u>\$56,373,663</u>
Total State Aid (net of Sub Total Spec Aid above)*	<u>\$39,064,360</u>	<u>\$11,635,403</u>	<u>\$39,663,313</u>	<u>\$13,021,830</u>
FEDERAL FUNDED				
Total Federal Aid	76,331,774	72,298,710	76,331,774	72,298,710
Other:				
Miscellaneous	2,196,967	1,920,630	2,196,967	1,920,630
Interfund Transfers	<u>4,743,414</u>	<u>6,880,252</u>	<u>4,743,414</u>	<u>6,880,252</u>
TOTAL SPECIAL PROJECTS (adjusted)	<u>\$122,336,515</u>	<u>\$92,734,995</u>	<u>\$122,935,468</u>	<u>\$94,121,422</u>
Gross Special Aid	<u>\$179,309,131</u>	<u>\$150,495,085</u>	<u>\$179,309,131</u>	<u>\$150,495,085</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
APPROPRIATIONS
2006-2007 Recommended Budget**

	2003-04 <u>Actual</u>	2004-05 <u>Actual</u>	2005-06 <u>Adopted Budget</u>	2006-2007 <u>RECOMMENDED Budget</u>
Detail of Appropriation:				
General Support	\$2,061,780	**	**	**
Instruction	\$149,605,324	**	**	**
Pupil Transportation	\$1,769,206	**	**	**
Economic Assistance & Opportunity	**	**	**	**
Employee Benefits	\$2,286,081	**	**	**
 SUB TOTAL SPECIAL PROJECTS *	 <u>\$155,722,391</u>	 <u>\$150,495,085</u>	 <u>\$179,309,131</u>	 <u>\$150,495,085</u>
Interfund Transfers				
Gross Special Aid	<u>155,722,391</u>	<u>150,495,085</u>	<u>179,309,131</u>	<u>150,495,085</u>
Less Special Aid in General Fund:				
NYS Magnet School Program	\$17,025,000	\$17,025,000	\$17,025,000	\$17,025,000
NYS Reading and Academic Aid	17,000,000	17,557,141	17,000,000	17,000,000
NYS Improving Pupil Performance	10,270,000	10,500,000	10,270,000	10,270,000
Universal Pre Kindergarten	7,104,000	7,104,000	7,104,000	7,104,000
Minor Maintenance	598,953	599,286	-	-
State Reduced Class Size Initiative	\$4,974,663	\$4,974,663	\$4,974,663	\$4,974,663
Schoolwide Performance Initiative	-	-	-	-
Less: Selected Special Aid	<u>\$56,972,616</u>	<u>\$57,760,090</u>	<u>\$56,373,663</u>	<u>\$56,373,663</u>
 TOTAL SPECIAL PROJECTS (adjusted) *	 <u>\$98,749,775</u>	 <u>\$92,734,995</u>	 <u>\$122,935,468</u>	 <u>\$94,121,422</u>

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

** Details not Available

Note: Food Service Revenues and Expenditures estimated at approximately \$20,000,000 are not included
All Special Aid numbers are estimates based on the most recent outside audit "Actual" columns.