

**GENERAL FUND AND SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2007-2008 Board of Education Adopted Budget**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	<u>2004-05 ACTUAL</u>	<u>2005-06 ACTUAL</u>	<u>2006-07 Adopted Budget</u>	<u>2007-08 Mayor's Recommended Budget</u>	<u>2007-08 Board of Education Adopted Budget</u>
BOARD OF EDUCATION	\$ 4,996,358	\$ 5,118,299	\$ 6,025,700	\$ 7,923,158	\$ 7,463,158
COUNTY	31,070,753	32,128,685	31,500,000	32,300,000	33,000,000
STATE	446,117,790	474,027,883	525,182,185	621,315,947	621,315,947
FEDERAL	83,718,570	81,344,662	77,898,710	75,062,884	75,062,884
OTHER	<u>11,693,028</u>	<u>12,415,441</u>	<u>13,954,162</u>	<u>13,365,534</u>	<u>16,418,254</u>
TOTAL REVENUES AND RESOURCES	\$ 577,596,499	\$ 605,034,970	\$ 654,560,757	\$ 749,967,523	\$ 753,260,243
TRANSFERS IN					
FROM GENERAL FUND - CITY	71,646,775	68,733,055	70,769,240	70,322,758	70,322,758
TRANSFERS OUT					
CAPITAL DEBT SERVICE	<u>(14,206,208)</u>	<u>(9,217,225)</u>	<u>(11,253,409)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	\$ 635,037,066	\$ 664,550,800	\$ 714,076,588	\$ 809,483,352	\$812,776,072
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS without Debt Service	\$ 649,243,274	\$ 673,768,025	\$ 725,329,997	\$ 820,290,281	\$ 823,583,001
<u>APPROPRIATIONS</u>					
OPERATIONS AND MAINTENANCE	\$ 534,664,354	\$ 573,216,928	\$ 613,769,523	\$ 652,339,308	\$ 655,632,028
EXEMPT ITEMS	<u>5,349,676</u>	<u>5,349,676</u>	<u>6,915,643</u>	<u>8,844,404</u>	<u>8,844,404</u>
TOTAL GENERAL FUND APPROPRIATION	\$ 540,014,030	\$ 578,566,604	\$ 620,685,166	\$ 661,183,712	\$ 664,476,432
SPECIAL PROJECTS (ADJUSTED)	<u>96,757,553</u>	<u>91,169,473</u>	<u>93,391,422</u>	<u>148,299,640</u>	<u>148,299,640</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION	\$ 636,771,583	\$ 669,736,077	\$ 714,076,588	\$ 809,483,352	\$ 812,776,072
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION without Debt Service	\$ 650,977,791	\$ 678,953,302	\$ 725,329,997	\$ 820,290,281	\$ 823,583,001

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. The Food Service Fund is not included above (Food Service Revenues are approximately \$20 million)

**GENERAL FUND - BOARD OF EDUCATION
SUMMARY STATEMENT
2007-2008 Board of Education Adopted Budget**

REVENUES, RESOURCES AND INTERFUND TRANSFERS	2004-05 <u>ACTUAL</u>	2005-06 <u>ACTUAL</u>	2006-07 <u>Adopted Budget</u>	2007-08 Mayor's <u>Recommended Budget</u>	2007-08 Board of Education <u>Adopted Budget</u>
BOARD OF EDUCATION COUNTY	\$ 4,996,358	\$ 5,118,299	\$ 6,025,700	\$ 7,923,158	\$ 7,463,158
STATE	31,070,753	32,128,685	31,500,000	32,300,000	33,000,000
FEDERAL	434,482,387	465,646,825	512,890,355	550,619,445	550,619,445
OTHER	11,419,860	10,681,778	5,600,000	4,400,000	4,400,000
TOTAL REVENUES AND RESOURCES	\$ 484,861,504	\$ 519,050,774	\$ 561,169,335	\$ 601,667,883	\$ 604,960,603
TRANSFERS IN FROM GENERAL FUND - CITY	71,646,775	68,733,055	70,769,240	70,322,758	70,322,758
TRANSFERS OUT CAPITAL DEBT SERVICE	<u>(14,206,208)</u>	<u>(9,217,225)</u>	<u>(11,253,409)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	\$ 542,302,071	\$ 578,566,604	\$ 620,685,166	\$ 661,183,712	\$ 664,476,432
Total Revenues, Resources and Interfund Transfers without Debt Service	\$ 556,508,279	\$ 587,783,829	\$ 631,938,575	\$ 671,990,641	\$ 675,283,361
APPROPRIATIONS					
OPERATIONS AND MAINTENANCE	\$ 534,664,354	\$ 573,216,928	\$ 613,769,523	\$ 652,339,308	\$655,632,028
EXEMPT ITEMS	<u>5,349,676</u>	<u>5,349,676</u>	<u>6,915,643</u>	<u>8,844,404</u>	<u>8,844,404</u>
TOTAL GENERAL FUND APPROPRIATION	\$ 540,014,030	\$ 578,566,604	\$ 620,685,166	\$ 661,183,712	\$664,476,432
Total General Fund Appropriation without Debt Service	\$ 554,220,238	\$ 587,783,829	\$ 631,938,575	\$ 671,990,641	\$ 675,283,361

**GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS
 2007-2008 Board of Education Adopted Budget**

<u>GENERAL FUND:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>
<u>Board of Education Revenues</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Adopted Budget</u>	<u>Mayor's</u>	<u>Board of Education</u>
				<u>Recommended Budget</u>	<u>Adopted Budget</u>
1311 Day School Tuition Individuals	851	13,579	20,000	20,000	20,000
1315 Evening School Tuition (Adult & LPN)	92,920	137,553	120,000	120,000	120,000
2230 Tuition	2,196,531	1,319,348	2,000,000	1,300,000	1,300,000
2232 Summer School Tuition Other District	11,215	3,525	5,000	5,000	5,000
2280 Health Services for Other Districts	-	580,087	-	700,000	700,000
2401 Interest	10,391	10,000	10,000	10,000	10,000
2402 Interest Stabilization Res	242,445	424,342	220,000	300,000	300,000
2410 Rental of Real Property	92,112	94,113	100,000	100,000	100,000
2450 Telephone Commissions	72,090	30,205	-	-	-
2450Pour Commissions (Pouring Rights)	-	-	135,000	135,000	135,000
2650 Sale of Scrap	1,007	32,132	-	-	-
2665 Sale of Equipment	38,217	18,665	-	-	-
2680 Insurance Recovery	7,388	10,148	-	-	-
2690 Other Compensation Loss	213	-	-	-	-
2700 Reimbursement of Medicare Part D	-	-	600,000	1,100,000	1,100,000
2703 Refund of Prior Years' Expenditures	2,065,885	1,425,344	1,200,000	1,200,000	1,200,000
2770 Other Unclassified Revenues	165,093	1,019,258	500,000	500,000	500,000
2770 E-Rate	-	-	1,000,000	1,000,000	1,000,000
2770 E-Rate - BOCES Services	-	-	-	1,410,000	950,000
2770BEST BEST	-	-	115,700	23,158	23,158
Lailaw Reimbursement	-	-	-	-	-
Misc. Board of Education Revenues	-	-	-	-	-
Total Board of Education Miscellaneous Revenue	\$ 4,996,358	\$ 5,118,299	\$ 6,025,700	\$ 7,923,158	\$ 7,463,158
INTERFUND TRANSFERS					
1001&1085 TRANSFERS IN from Real Property Tax Levy	\$ 71,646,775	\$ 68,733,055	\$ 70,769,240	\$ 70,322,758	\$ 70,322,758
96201 From General Fund					
Other City Contributions					
TRANSFERS OUT - Debt Service	(14,206,208)	(9,217,225)	(11,253,409)	(10,806,929)	(10,806,929)
TOTAL REVENUES, RESOURCES and INTERFUND TRANSFERS-CITY	\$ 62,436,925	\$ 64,634,129	\$ 65,541,531	\$ 67,438,987	\$ 66,978,987

GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2007-08 Board of Education Adopted Budget

		2004-05	2005-06	2006-07	2007-08	2007-08
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Adopted Budget</u>	<u>Mayor's</u>	<u>Board of Education</u>
		\$	\$	\$	\$	\$
		31,070,753	32,128,685	31,500,000	32,300,000	33,000,000
1120	88911 Erie County Sales Tax					
STATE REVENUES						
3101	Total Basic Formula Aid	\$ 250,145,952	\$ 281,286,686	\$ -	\$ -	\$ -
3101	Flex Aid	-	-	216,807,162	-	-
3101	Foundation Aid	-	-	-	360,065,943	322,390,646
3101	Early Grade Class Size Reduction	-	-	-	4,974,663	4,974,663
3101	Improving Pupil Performance	-	-	-	10,500,000	10,500,000
3101	Magnet Schools	-	-	-	17,025,000	17,025,000
3101	Categorical Reading	-	-	-	17,500,000	17,500,000
3101	Nursing Services Aid	-	-	5,300,000	-	-
3101	Lottery Aid Advance (for Nurses)	-	-	-	-	-
3101	Teacher Support Aid	-	-	1,741,000	-	-
3101	Technology (Hardware Aid)	-	-	694,285	1,004,697	1,004,697
3101	Special Services Aid (Career Education Aid)	-	-	13,101,691	9,930,765	9,930,765
3101	Computer Admin Aid	-	-	-	2,459,189	2,459,189
3101	Transportation	-	-	30,832,094	33,008,813	33,008,813
3101	Building Aid	-	-	10,106,799	16,634,504	16,634,504
3101	Building Aid - JSCB	-	-	38,530,848	38,893,051	38,893,051
3101	Sound Basic Education	-	9,460,884	20,381,746	-	-
3101	Excess Cost - Private	16,816,965	16,816,965	17,119,690	21,421,800	21,421,800
3101	Excess Cost - Public	54,446,266	56,703,224	61,729,320	-	-
3101	Charter School Transitional Aid	-	-	-	12,181,517	12,181,517
3101	MBBA- Prior Year Aid	-	-	1,204,000	1,204,000	1,204,000
3102	Lottery Aid Advance	50,126,754	35,149,160	32,581,294	-	37,675,297
3104	Tuition Chapter 47/66/721	344,666	325,180	-	-	-
3260	Textbook Aid	2,972,610	2,274,515	2,810,050	2,798,563	2,802,408
3262	Computer Software Aid	716,964	777,448	747,367	719,297	714,845
3263	Library AV Loan Program Aid	280,023	284,129	299,346	297,643	298,250
3289	Other State Aid	778,096	159,189	1,800,000	-	-
3070	Railroad Infr Investment Act	94,001	94,001	-	-	-
	Additional Formula Aid	-	-	-	-	-
	Comprehensive Operating Aid	-	-	-	-	-
	Extraordinary Needs	-	-	-	-	-
	Education Related Support Service	-	-	-	-	-
	Limited English Proficiency	-	-	-	-	-
	Summer School	-	-	-	-	-
	Additional State Aid	-	-	-	-	-
	Prior Year Aid	-	-	-	-	-
	Legislative Additional State Aid	-	-	-	-	-
	3289 Fund For Innovation	-	-	-	-	-
	Downward adjustment unspecified	-	-	-	-	-
	Emergency Disaster Assistance	-	-	-	-	-
	Sub Total State Aid	\$ 376,722,297	\$ 403,331,381	\$ 455,786,692	\$ 550,619,445	\$ 550,619,445

GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2007-08 Board of Education Adopted Budget

	2004-05 <u>ACTUAL</u>	2005-06 <u>ACTUAL</u>	2006-07 <u>Adopted Budget</u>	2007-08 Mayor's <u>Recommended Budget</u>	2007-08 Board of Education <u>Adopted Budget</u>
---- Pupils with Compensatory Needs (PCEN)					
3281 Employment Preparation				-	-
85741 Improving Pupil Performance	10,500,000	10,431,421	10,500,000	-	-
85761 Magnet School Grant	17,025,000	16,994,272	17,025,000	-	-
85751 Reading & Academic Achievement	17,557,141	17,472,968	17,500,000	-	-
State Reduced Class Size Initiative	4,974,663	10,409,406	4,974,663	-	-
Minor Maintenance	599,286	-	-	-	-
Universal Pre Kindergarten	7,104,000	7,007,377	7,104,000	-	-
Schoolwide Performance Initiative	-	-	-	-	-
*Sub Total above Special Aid	\$ 57,760,090	\$ 62,315,444	\$ 57,103,663	\$ -	\$ -
Total State Revenues (with above Special Aid)	\$ 434,482,387	\$ 465,646,825	\$ 512,890,355	\$ 550,619,445	\$ 550,619,445

GENERAL FUND - BOARD OF EDUCATION

DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2007-08 Board of Education Adopted Budget

	<u>2004-05</u> <u>ACTUAL</u>	<u>2005-06</u> <u>ACTUAL</u>	<u>2006-07</u> <u>Adopted Budget</u>	<u>2007-08</u> <u>Mayor's</u> <u>Recommended Budget</u>	<u>2007-08</u> <u>Board of Education</u> <u>Adopted Budget</u>
FEDERAL REVENUES					
4601					
	11,419,860	10,681,778	5,600,000	4,400,000	4,400,000
	Medicaid Reimbursement				
	TOTAL Federal REVENUES	\$ 11,419,860	\$ 10,681,778	\$ 5,600,000	\$ 4,400,000
OTHER REVENUES					
2801	\$ 1,305,296	\$ 3,434,240	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
5031	-	-	1,747,280	2,078,000	2,078,000
5031	1,586,850	2,040,947	806,000	1,747,280	3,000,000
	TOTAL OTHER REVENUES	\$ 2,892,146	\$ 5,475,187	\$ 4,353,280	\$ 5,625,280
Other Resources:					
Other City Appropriations					
1040	-	-	-	-	1,800,000
1040	-	-	800,000	800,000	800,000
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	Total Other Resources	\$ -	\$ -	\$ 800,000	\$ 2,600,000
Statutory Bonds					
TOTAL BOARD OF EDUCATION REVENUES, RESOURCES & INTERFUND TRANSFERS					
	\$ 542,302,071	\$ 578,566,604	\$ 620,685,166	\$ 661,183,712	\$ 664,476,432

**GENERAL FUND - BOARD OF EDUCATION
APPROPRIATIONS
2007-2008 Board of Education Adopted Budget**

GENERAL FUND	<u>2004-05 ACTUAL</u>	<u>2005-06 ACTUAL</u>	<u>2006-07 Adopted Budget</u>	<u>2007-08 Mayor's Recommended Budget</u>	<u>2007-08 Board of Education Adopted Budget</u>
OPERATION AND MAINTENANCE	\$ 534,664,354	\$ 573,216,928	\$ 613,769,523	\$ 652,339,308	\$ 655,632,028
CAPITAL OUTLAYS - EXEMPT	5,349,676	5,349,676	6,915,643	8,844,404	8,844,404
TOTAL GENERAL FUND APPROPRIATION	\$ 540,014,030	\$ 578,566,604	\$ 620,685,166	\$ 661,183,712	\$ 664,476,432
TOTAL GENERAL FUND APPROPRIATION without Debt Service	\$ 554,220,238	\$ 587,783,829	\$ 631,938,575	\$ 671,990,641	\$ 675,283,361

**SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2007-2008 Board of Education Adopted Budget**

	<u>2004-05</u> <u>ACTUAL</u>	<u>2005-06</u> <u>ACTUAL</u>	<u>2006-07</u> <u>Adopted Budget</u>	<u>2007-08</u> <u>Mayor's</u> <u>Recommended Budget</u>	<u>2007-08</u> <u>Board of Education</u> <u>Adopted Budget</u>
REVENUES:					
STATE	\$ 11,635,403	\$ 8,381,058	\$ 12,291,830	\$ 70,696,502	\$ 70,696,502
FEDERAL	72,298,710	70,662,884	72,298,710	70,662,884	70,662,884
OTHER	<u>8,800,882</u>	<u>6,940,254</u>	<u>8,800,882</u>	<u>6,940,254</u>	<u>6,940,254</u>
TOTAL	<u>\$ 92,734,995</u>	<u>\$ 85,984,196</u>	<u>\$ 93,391,422</u>	<u>\$ 148,299,640</u>	<u>\$ 148,299,640</u>
Special State Aid in General Fund	<u>57,760,090</u>	<u>62,315,444</u>	<u>57,103,663</u>	<u>-</u>	<u>-</u>
Gross Special Aid Revenues	\$ 150,495,085	\$ 148,299,640	\$ 150,495,085	\$ 148,299,640	\$ 148,299,640
APPROPRIATIONS:					
SPECIAL PROJECTS (ADJUSTED)	<u>\$ 96,757,553</u>	<u>\$ 91,169,473</u>	<u>\$ 93,391,422</u>	<u>\$ 148,299,640</u>	<u>\$ 148,299,640</u>
Special State Aid Expenditures (Gen'l Fund)	<u>\$ 57,760,090</u>	<u>\$ 62,315,444</u>	<u>\$ 57,103,663</u>	<u>\$ -</u>	<u>\$ -</u>
Gross Special Aid Appropriations	\$ 154,517,643	\$ 153,484,917	\$ 150,495,085	\$ 148,299,640	\$ 148,299,640

**SPECIAL PROJECTS - BOARD OF EDUCATION
2007-2008 Board of Education Adopted Budget**

	<u>2004-05 ACTUAL</u>	<u>2005-06 ACTUAL</u>	<u>2006-07 Adopted Budget</u>	<u>2007-08 Mayor's Recommended Budget</u>	<u>2007-08 Board of Education Adopted Budget</u>
STATE FUNDED SPECIAL PROJECTS					
Total	\$ 69,395,493	\$ 70,696,502	\$ 69,395,493	\$ 70,696,502	\$ 70,696,502
Less:					
Magnet School Project	\$ 17,025,000	\$ 16,994,272	\$ 17,025,000	\$ -	\$ -
Reading and Academic Program	17,557,141	17,472,968	17,500,000	-	-
Improving Pupil Performance	10,500,000	10,431,421	10,500,000	-	-
State Reduced Class Size Initiative	4,974,663	10,409,406	4,974,663	-	-
Minor Maintenance	599,286	-	-	-	-
Universal Pre Kindergarten	7,104,000	7,007,377	7,104,000	-	-
Schoolwide Performance Initiative	-	-	-	-	-
Sub Total of Special Aid included in O & M above *	\$ 57,760,090	\$ 62,315,444	\$ 57,103,663	\$ -	\$ -
Total State Aid (net of Sub Total Spec Aid above)*	\$ 11,635,403	\$ 8,381,058	\$ 12,291,830	\$ 70,696,502	\$ 70,696,502
 FEDERAL FUNDED					
Total Federal Aid	72,298,710	70,662,884	72,298,710	70,662,884	70,662,884
Other:					
Miscellaneous	1,920,630	1,602,940	1,920,630	1,602,940	1,602,940
 Interfund Transfers In	6,880,252	5,337,314	6,880,252	5,337,314	5,337,314
TOTAL SPECIAL PROJECTS (adjusted)	\$ 92,734,995	\$ 85,984,196	\$ 93,391,422	\$ 148,299,640	\$ 148,299,640
Gross Special Aid	\$ 150,495,085	\$ 148,299,640	\$ 150,495,085	\$ 148,299,640	\$ 148,299,640

**SPECIAL PROJECTS - BOARD OF EDUCATION
APPROPRIATIONS
2007-2008 Board of Education Adopted Budget**

	<u>2004-05 ACTUAL</u>	<u>2005-06 ACTUAL</u>	<u>2006-07 Adopted Budget</u>	<u>2007-08 Mayor's Recommended Budget</u>	<u>2007-08 Board of Education Adopted Budget</u>
Detail of Appropriation:					
General Support	\$ 2,494,190	\$ 2,587,313	**	**	**
Instruction	124,207,787	118,547,086	**	**	**
Pupil Transportation	1,694,138	1,765,195	**	**	**
Economic Assistance & Opportunity	-	-	**	**	**
Employee Benefits	<u>26,121,528</u>	<u>30,585,323</u>	<u>**</u>	<u>**</u>	<u>**</u>
SUB TOTAL SPECIAL PROJECTS *	<u>\$ 154,517,643</u>	<u>\$ 153,484,917</u>	<u>\$ 150,495,085</u>	<u>\$ 148,299,640</u>	<u>\$ 148,299,640</u>
Interfund Transfers					
Gross Special Aid	<u>154,517,643</u>	<u>153,484,917</u>	<u>150,495,085</u>	<u>148,299,640</u>	<u>148,299,640</u>
Less Special Aid in General Fund:					
NYS Magnet School Program	\$ 17,025,000	\$ 16,994,272	\$ 17,025,000	\$ -	\$ -
NYS Reading and Academic Aid	17,557,141	17,472,968	17,500,000		
NYS Improving Pupil Performance	10,500,000	10,431,421	10,500,000		
Universal Pre Kindergarten	7,104,000	7,007,377	7,104,000	-	-
Minor Maintenance	599,286	-	-	-	-
State Reduced Class Size Initiative	4,974,663	10,409,406	4,974,663	-	-
Schoolwide Performance Initiative	-	-	-	-	-
Less: Selected Special Aid	<u>57,760,090</u>	<u>62,315,444</u>	<u>57,103,663</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL PROJECTS (adjusted) *	<u>\$ 96,757,553</u>	<u>\$ 91,169,473</u>	<u>\$ 93,391,422</u>	<u>\$ 148,299,640</u>	<u>\$ 148,299,640</u>

* Selected Special Aid Items are included in the General Fund through 2006-07 and included in the General Fund in 2007-08

** 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 and ST3 "Actual" columns.