

**GENERAL FUND AND SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2007-2008 Recommended Budget**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	<u>2004-05 ACTUAL</u>	<u>2005-06 ACTUAL</u>	<u>2006-07 ADOPTED</u>	<u>2007-08 MAYOR RECOMMENDED</u>
BOARD OF EDUCATION	\$4,996,358	\$5,118,299	\$6,025,700	\$7,923,158
COUNTY	31,070,753	32,128,685	31,500,000	32,300,000
STATE	446,117,790	474,027,883	525,182,185	621,315,947
FEDERAL	83,718,570	81,344,662	77,898,710	75,062,884
OTHER	<u>11,693,028</u>	<u>12,415,441</u>	<u>13,954,162</u>	<u>13,365,534</u>
TOTAL REVENUES AND RESOURCES	\$577,596,499	\$605,034,970	\$654,560,757	\$749,967,523
TRANSFERS IN				
FROM GENERAL FUND - CITY	71,646,775	68,733,055	70,769,240	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>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	\$635,037,066	\$664,550,800	\$714,076,588	\$809,483,352
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS without Debt Service	<u>\$649,243,274</u>	<u>\$673,768,025</u>	<u>\$725,329,997</u>	<u>\$820,290,281</u>
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$534,664,354	\$573,216,928	\$613,769,523	\$652,339,308
EXEMPT ITEMS	<u>5,349,676</u>	<u>5,349,676</u>	<u>6,915,643</u>	<u>8,844,404</u>
TOTAL GENERAL FUND APPROPRIATION	\$540,014,030	\$578,566,604	\$620,685,166	\$661,183,712
SPECIAL PROJECTS (ADJUSTED)	<u>96,757,553</u>	<u>91,169,473</u>	<u>93,391,422</u>	<u>148,299,640</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION	\$636,771,583	\$669,736,077	\$714,076,588	\$809,483,352
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION without Debt Service	<u>\$650,977,791</u>	<u>\$678,953,302</u>	<u>\$725,329,997</u>	<u>\$820,290,281</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. The Food Service Fund is not included above (Food Service Revenues in 2005-06 were approximately \$20 million)

**GENERAL FUND - BOARD OF EDUCATION
SUMMARY STATEMENT
2007-2008 Recommended Budget**

REVENUES, RESOURCES AND INTERFUND TRANSFERS	2004-05 <u>ACTUAL</u>	2005-06 <u>ACTUAL</u>	2006-07 <u>ADOPTED</u>	2007-08 MAYOR RECOMMENDED
BOARD OF EDUCATION	\$4,996,358	\$5,118,299	\$6,025,700	\$7,923,158
COUNTY	31,070,753	32,128,685	31,500,000	32,300,000
STATE	434,482,387	465,646,825	512,890,355	550,619,445
FEDERAL	11,419,860	10,681,778	5,600,000	4,400,000
OTHER	<u>2,892,146</u>	<u>5,475,187</u>	<u>5,153,280</u>	<u>6,425,280</u>
TOTAL REVENUES AND RESOURCES	\$484,861,504	\$519,050,774	\$561,169,335	\$601,667,883
TRANSFERS IN				
FROM GENERAL FUND - CITY	71,646,775	68,733,055	70,769,240	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>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$542,302,071</u>	<u>\$578,566,604</u>	<u>\$620,685,166</u>	<u>\$661,183,712</u>
Total Revenues, Resources and Interfund Transfers without Debt Service	\$556,508,279	\$587,783,829	\$631,938,575	\$671,990,641
APPROPRIATIONS				
OPERATIONS AND MAINTENANCE	\$534,664,354	\$573,216,928	\$613,769,523	\$652,339,308
EXEMPT ITEMS	<u>5,349,676</u>	<u>5,349,676</u>	<u>6,915,643</u>	<u>8,844,404</u>
TOTAL GENERAL FUND APPROPRIATION	<u>\$540,014,030</u>	<u>\$578,566,604</u>	<u>\$620,685,166</u>	<u>\$661,183,712</u>
Total General Fund Appropriation without Debt Service	\$554,220,238	\$587,783,829	\$631,938,575	\$671,990,641

**GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS
 2007-2008 Recommended Budget**

<u>GENERAL FUND:</u>		<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
<u>Board of Education Revenues</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>MAYOR</u> <u>RECOMMENDED</u>
1311	Day School Tuition Individuals	851	13,579	20,000	20,000
1315	Evening School Tuition (Adult & LPN)	92,920	137,553	120,000	120,000
2230	Tuition	2,196,531	1,319,348	2,000,000	1,300,000
2232	Summer School Tuition Other District	11,215	3,525	5,000	5,000
2280	Health Services for Other Districts	-	580,087	-	700,000
2401	Interest	10,391	10,000	10,000	10,000
2402	Interest Stabilization Res	242,445	424,342	220,000	300,000
2410	Rental of Real Property	92,112	94,113	100,000	100,000
2450	Telephone Commissions	72,090	30,205	-	-
2450Pour	Commissions (Pouring Rights)	-	-	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
2703	Refund of Prior Years' Expenditures	2,065,885	1,425,344	1,200,000	1,200,000
2770	Other Unclassified Revenues	165,093	1,019,258	500,000	500,000
2770	E-Rate	-	-	1,000,000	1,000,000
2770	E-Rate - BOCES Services	-	-	-	1,410,000
2770BEST	BEST	-	-	115,700	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
INTERFUND TRANSFERS					
1001&108	TRANSFERS IN from Real Property Tax Levy	\$71,646,775	\$68,733,055	\$70,769,240	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)
	TOTAL REVENUES, RESOURCES				
	and INTERFUND TRANSFERS-CITY	\$ 62,436,925	\$ 64,634,129	\$ 65,541,531	\$ 67,438,987

GENERAL FUND - BOARD OF EDUCATION
DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2007-08 Recommended Budget

		<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>MAYOR</u>
					<u>RECOMMENDED</u>
COUNTY REVENUES:					
1120	88911 Erie County Sales Tax	\$ 31,070,753	\$ 32,128,685	\$ 31,500,000	\$ 32,300,000
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
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
3101	Special Services Aid (Career Education Aid)	-	-	13,101,691	9,930,765
3101	Computer Admin Aid	-	-	-	2,459,189
3101	Transportation	-	-	30,832,094	33,008,813
3101	Building Aid	-	-	10,106,799	16,634,504
3101	Building Aid - JSCB	-	-	38,530,848	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
3101	Excess Cost - Public	54,446,266	56,703,224	61,729,320	-
3101	Charter School Transitional Aid	-	-	-	12,181,517
3101	MBBA- Prior Year Aid	-	-	1,204,000	1,204,000
3102	Lottery Aid Advance	50,126,754	35,149,160	32,581,294	-
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
3262	Computer Software Aid	716,964	777,448	747,367	719,297
3263	Library AV Loan Program Aid	280,023	284,129	299,346	297,643
3289	Other State Aid	778,096	159,189	1,800,000	-
3070	Railroad Infr Investment Act	94,001	94,001	-	-
	Sub Total State Aid	\$ 376,722,297	\$ 403,331,381	\$ 455,786,692	\$ 500,619,782
	85741 Improving Pupil Performance	10,500,000	10,431,421	10,500,000	10,500,000
	85751 Reading & Academic Achievement	17,557,141	17,472,968	17,500,000	17,500,000
	85761 Magnet School Grant	17,025,000	16,994,272	17,025,000	17,025,000
	State Reduced Class Size Initiative	4,974,663	10,409,406	4,974,663	4,974,663
	Minor Maintenance	599,286	-	-	-
	Universal Pre Kindergarten	7,104,000	7,007,377	7,104,000	-
	*Sub Total above Special Aid	<u>57,760,090</u>	<u>62,315,444</u>	<u>57,103,663</u>	<u>49,999,663</u>
	Total State Revenues (with above Special Aid)	\$ 434,482,387	\$ 465,646,825	\$ 512,890,355	\$ 550,619,445

GENERAL FUND - BOARD OF EDUCATION

DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2007-08 Recommended Budget

	<u>2004-05</u> <u>ACTUAL</u>	<u>2005-06</u> <u>ACTUAL</u>	<u>2006-07</u> <u>ADOPTED</u>	<u>2007-08</u> <u>MAYOR</u> <u>RECOMMENDED</u>
FEDERAL REVENUES				
Federal Impact Aid				
4601 Medicaid Reimbursement	11,419,860	10,681,778	5,600,000	4,400,000
TOTAL Federal REVENUES	<u>\$11,419,860</u>	<u>\$10,681,778</u>	<u>\$5,600,000</u>	<u>\$4,400,000</u>
OTHER REVENUES				
2801 Interfund Transfers In	\$ 1,305,296	\$ 3,434,240	\$ 1,800,000	\$ 1,800,000
5031 JSCB	-	-	1,747,280	2,078,000
5031 JSCB	1,586,850	2,040,947	806,000	1,747,280
TOTAL OTHER REVENUES	<u>\$2,892,146</u>	<u>\$5,475,187</u>	<u>\$4,353,280</u>	<u>\$5,625,280</u>
Other Resources:				
Other City Appropriations				
1040 Intrafund (Fund Balance - Stabilization)	\$ -	\$ -	\$ 800,000	\$ 800,000
Previous Building Aid				
Anticipated Surplus (93-94 & 94-95)				
Interest Income				
Total Other Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Statutory Bonds				
TOTAL BOARD OF EDUCATION REVENUES, RESOURCES & INTERFUND TRANSFERS	<u>\$542,302,071</u>	<u>\$578,566,604</u>	<u>\$620,685,166</u>	<u>\$661,183,712</u>

**GENERAL FUND - BOARD OF EDUCATION
APPROPRIATIONS
2007-2008 Recommended Budget**

GENERAL FUND	<u>2004-05 ACTUAL</u>	<u>2005-06 ACTUAL</u>	<u>2006-07 ADOPTED</u>	2007-08 MAYOR RECOMMENDED
OPERATION AND MAINTENANCE	\$ 534,664,354	\$ 573,216,928	\$ 613,769,523	\$ 652,339,308
CAPITAL OUTLAYS - EXEMPT	5,349,676	5,349,676	6,915,643	8,844,404
TOTAL GENERAL FUND APPROPRIATION	<u>\$540,014,030</u>	<u>\$578,566,604</u>	<u>\$620,685,166</u>	<u>\$661,183,712</u>
TOTAL GENERAL FUND APPROPRIATION without Debt Service	\$554,220,238	\$587,783,829	\$631,938,575	\$671,990,641

**SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2007-2008 Recommended Budget**

	<u>2004-05 ACTUAL</u>	<u>2005-06 ACTUAL</u>	<u>2006-07 ADOPTED</u>	<u>2007-08 MAYOR RECOMMENDED</u>
REVENUES:				
STATE	\$11,635,403	\$8,381,058	\$12,291,830	\$70,696,502
FEDERAL	72,298,710	70,662,884	72,298,710	70,662,884
OTHER	<u>8,800,882</u>	<u>6,940,254</u>	<u>8,800,882</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>
Special State Aid in General Fund	<u>57,760,090</u>	<u>62,315,444</u>	<u>57,103,663</u>	<u>-</u>
Gross Special Aid Revenues	\$150,495,085	\$148,299,640	\$150,495,085	\$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>
Special State Aid Expenditures (Gen'l Fund)	<u>\$ 57,760,090</u>	<u>\$ 62,315,444</u>	<u>\$ 57,103,663</u>	<u>\$ -</u>
Gross Special Aid Appropriations	\$154,517,643	\$153,484,917	\$150,495,085	\$148,299,640

**SPECIAL PROJECTS - BOARD OF EDUCATION
2007-2008 Recommended Budget**

	<u>2004-05</u> <u>ACTUAL</u>	<u>2005-06</u> <u>ACTUAL</u>	<u>2006-07</u> <u>ADOPTED</u>	<u>2007-08</u> <u>MAYOR</u> <u>RECOMMENDED</u>
STATE FUNDED SPECIAL PROJECTS				
Total	<u>\$69,395,493</u>	<u>\$70,696,502</u>	<u>\$69,395,493</u>	<u>\$70,696,502</u>
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	<u>7,104,000</u>	<u>7,007,377</u>	<u>7,104,000</u>	<u>-</u>
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)*	<u>\$ 11,635,403</u>	<u>\$ 8,381,058</u>	<u>\$ 12,291,830</u>	<u>\$ 70,696,502</u>
 FEDERAL FUNDED				
Total Federal Aid	72,298,710	70,662,884	72,298,710	70,662,884
Other:				
Miscellaneous	1,920,630	1,602,940	1,920,630	1,602,940
Interfund Transfers In	<u>6,880,252</u>	<u>5,337,314</u>	<u>6,880,252</u>	<u>5,337,314</u>
TOTAL SPECIAL PROJECTS (adjusted)	<u>\$92,734,995</u>	<u>\$85,984,196</u>	<u>\$93,391,422</u>	<u>\$148,299,640</u>
Gross Special Aid	<u>150,495,085</u>	<u>148,299,640</u>	<u>150,495,085</u>	<u>148,299,640</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
APPROPRIATIONS
2007-2008 Recommended Budget**

	<u>2004-05</u> <u>ACTUAL</u>	<u>2005-06</u> <u>ACTUAL</u>	<u>2006-07</u> <u>ADOPTED</u>	<u>2007-08</u> <u>MAYOR</u> <u>RECOMMENDED</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	\$0	\$0	**	**
Employee Benefits	<u>\$26,121,528</u>	<u>\$30,585,323</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>
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>
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>\$0</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>

* 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 and ST3 "Actual" columns.

