

**GENERAL FUND AND SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2010-2011 ADOPTED BUDGET**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	2007-08 <u>Actual</u>	2008-09 <u>Actual</u>	2009-10 <u>Adopted Budget</u>	2010-11 <u>Adopted Budget</u>
BOARD OF EDUCATION	\$8,009,756	\$10,562,906	\$9,998,158	\$14,390,358
COUNTY	34,434,796	32,145,521	33,060,000	33,500,000
STATE	593,182,630	637,178,015	641,042,320	639,435,482
FEDERAL	66,374,174	70,977,699	72,871,263	66,393,967
OTHER	<u>16,422,259</u>	<u>7,132,960</u>	<u>86,014,647</u>	<u>98,198,799</u>
TOTAL REVENUES AND RESOURCES	\$718,423,615	\$757,997,101	\$842,986,388	\$851,918,606
TRANSFERS IN				
FROM GENERAL FUND - CITY	70,322,755	70,322,758	70,322,758	70,322,758
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(10,806,929)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$777,939,441</u>	<u>\$817,512,930</u>	<u>\$902,502,217</u>	<u>\$911,434,435</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS without Debt Service	<u>\$788,746,370</u>	<u>\$828,319,859</u>	<u>\$913,309,146</u>	<u>\$922,241,364</u>
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$616,742,242	\$709,985,374	\$752,890,299	\$786,890,054
EXEMPT ITEMS	<u>1,225,671</u>	<u>450,000</u>	<u>9,202,632</u>	<u>8,275,877</u>
TOTAL GENERAL FUND APPROPRIATION	\$617,967,913	\$710,435,374	\$762,092,931	\$795,165,931
SPECIAL PROJECTS (ADJUSTED)	<u>96,832,730</u>	<u>107,077,556</u>	<u>140,409,286</u>	<u>116,268,504</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION	<u>\$714,800,643</u>	<u>\$817,512,930</u>	<u>\$902,502,217</u>	<u>\$911,434,435</u>
TOTAL GENERAL FUND & SPECIAL PROJECTS APPROPRIATION without Debt Service	<u>\$725,607,572</u>	<u>\$828,319,859</u>	<u>\$913,309,146</u>	<u>\$922,241,364</u>

**GENERAL FUND - BOARD OF EDUCATION
SUMMARY STATEMENT
2010-2011 ADOPTED BUDGET**

<u>REVENUES, RESOURCES AND INTERFUND TRANSFERS</u>	2007-08 Actual	2008-09 Actual	2009-10 Adopted Budget	2010-11 Adopted Budget
BOARD OF EDUCATION	\$8,009,756	\$10,562,906	\$9,998,158	\$14,390,358
COUNTY	34,434,796	32,145,521	33,060,000	33,500,000
STATE	551,521,856	602,636,675	606,925,944	606,309,744
FEDERAL	3,874,080	1,308,145	2,000,000	3,800,000
OTHER	<u>6,454,992</u>	<u>4,266,298</u>	<u>50,593,000</u>	<u>77,650,000</u>
TOTAL REVENUES AND RESOURCES	\$604,295,480	\$650,919,545	\$702,577,102	\$735,650,102
TRANSFERS IN				
FROM GENERAL FUND - CITY	70,322,755	70,322,758	70,322,758	70,322,758
TRANSFERS OUT				
CAPITAL DEBT SERVICE	<u>(10,806,929)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>	<u>(10,806,929)</u>
TOTAL REVENUES, RESOURCES AND INTERFUND TRANSFERS	<u>\$663,811,306</u>	<u>\$710,435,374</u>	<u>\$762,092,931</u>	<u>\$795,165,931</u>
Total Revenues, Resources and Interfund Transfers without Debt Service	\$674,618,235	\$721,242,303	\$772,899,860	\$805,972,860
<u>APPROPRIATIONS</u>				
OPERATIONS AND MAINTENANCE	\$616,742,242	\$709,985,374	\$752,890,299	\$786,890,054
EXEMPT ITEMS	<u>1,225,671</u>	<u>450,000</u>	<u>9,202,632</u>	<u>8,275,877</u>
TOTAL GENERAL FUND APPROPRIATION	<u>\$617,967,913</u>	<u>\$710,435,374</u>	<u>\$762,092,931</u>	<u>\$795,165,931</u>
Total General Fund Appropriation without Debt Service	\$628,774,842	\$721,242,303	\$772,899,860	\$805,972,860

**GENERAL FUND - BOARD OF EDUCATION
 DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS
 2010-2011 ADOPTED BUDGET**

<u>GENERAL FUND:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Board of Education Revenues</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
Day School Tuition Individuals	6,412	1,271	-	-
Evening School Tuition (Adult & LPN)	148,563	125,647	150,000	150,000
Tuition	779,076	734,277	1,300,000	1,000,000
Summer School Tuition Other District	-	-	-	-
Health Services for Other Districts	693,634	690,312	700,000	700,000
Interest	178,415	13,907	20,000	20,000
Interest Stabilization Res	365,756	117,242	125,000	125,000
Interest - Investments	30,255	-	-	-
Rental of Real Property	91,105	92,667	100,000	100,000
Telephone Commissions	-	-	-	-
Commissions (Pouring Rights)	26,632	-	-	-
Sale of Scrap	14,457	4,101	-	-
Sale of Equipment	26,478	-	-	-
Insurance Recovery	-	-	-	-
Other Compensation Loss	-	-	-	-
Reimbursement of Medicare Part D	1,566,393	1,565,675	1,800,000	1,872,000
Refund of Prior Years' Expenditures	624,937	1,903,868	1,200,000	1,600,200
Other Unclassified Revenues	45,200	168,819	500,000	250,000
Reinsurance Recovery Act	-	-	-	2,300,000
E-Rate	963,534	1,038,836	1,000,000	1,200,000
E-Rate - BOCES Services	2,421,453	1,554,876	1,080,000	1,800,000
BEST	27,456	29,972	23,158	23,158
Laidlaw Reimbursement	-	-	-	-
Interfund Revenues	-	2,521,436	2,000,000	3,250,000
Misc. Board of Education Revenues	-	-	-	-
Total Board of Education Miscellaneous Revenue	\$8,009,756	\$10,562,906	\$9,998,158	\$14,390,358
INTERFUND TRANSFERS				
TRANSFERS IN - Real Property Tax Levy	70,322,755	70,322,758	70,322,758	70,322,758
TRANSFERS OUT - Debt Service	(10,806,929)	(10,806,929)	(10,806,929)	(10,806,929)
TOTAL REVENUES, RESOURCES and INTERFUND TRANSFERS-CITY	\$67,525,582	\$70,078,735	\$69,513,987	\$73,906,187

GENERAL FUND - BOARD OF EDUCATION
DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2010-11 Adopted Budget

	2007-08	2008-09	2009-10	2010-11
	<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
COUNTY REVENUES:				
88911 Erie County Sales Tax	34,434,796	32,145,521	33,060,000	33,500,000
STATE REVENUES:				
Total Basic Formula Aid	-	-	-	-
Flex Aid	-	-	-	-
Foundation Aid	256,200,658	326,189,257	335,912,764	335,912,764
Contract for Excellence Set Aside	11,241,293	15,086,291	15,086,291	15,086,291
Early Grade Class Size Reduction	-	-	-	-
Improving Pupil Performance	-	-	-	-
Magnet Schools	21,025,000	21,025,000	21,025,000	21,025,000
Categorical Reading	-	-	-	-
Nursing Services Aid	-	-	-	-
Lottery Aid Advance (for Nurses)	-	-	-	-
Teacher Support Aid	-	-	-	-
Technology (Hardware Aid)	-	980,140	959,623	-
Special Services Aid (Career Education Aid)	11,334,252	10,120,740	11,049,890	12,136,410
Academic Improvement Aid	-	8,318,723	9,221,171	10,480,766
Computer Admin Aid	2,115,105	2,113,000	2,047,561	2,088,630
Transportation	33,650,285	36,252,653	39,576,518	38,254,417
Transportation - Charter Accrual	-	-	-	-
Building Aid	17,741,450	12,572,543	14,142,850	15,635,665
Building Aid - JSCB	38,893,051	38,893,051	38,893,051	38,893,051
Building Aid - JSCB - Phase III	-	19,595,975	24,747,519	24,747,519
Building Aid - JSCB - Phase IV	-	-	-	15,038,050
Sound Basic Education	-	-	-	-
Excess Cost - Private	19,186,690	19,584,270	20,239,729	21,281,178
Excess Cost - Public	60,169,531	-	-	-
Excess Cost - Public - High Only	2,752,035	1,772,358	1,672,362	1,150,724
Charter School Transitional Aid	8,913,861	6,681,592	3,583,404	4,726,421
MBBA- Prior Year Aid	1,204,000	1,174,000	1,103,000	1,103,000
Gap Elimination Adjustment	-	-	-	(18,377,428)
Lottery Aid Advance	60,051,801	71,247,625	60,787,875	60,787,875
Tuition Chapter 47/66/721	847,955	1,034,502	-	-
Textbook Aid	2,763,206	2,733,789	2,621,775	2,600,339
Computer Software Aid	1,672,119	691,807	674,249	679,567
Technology (Hardware Aid)	-	-	-	975,974
Library AV Loan Program Aid	294,068	288,637	281,312	283,531
Other State Aid	1,324,494	6,142,541	3,300,000	1,800,000
Railroad Infr Investment Act	141,002	138,181	-	-
Total State Revenues (with above Special Aid)	<u>\$551,521,856</u>	<u>\$602,636,675</u>	<u>\$606,925,944</u>	<u>\$606,309,744</u>

GENERAL FUND - BOARD OF EDUCATION

DETAIL OF REVENUES, RESOURCES AND INTERFUND TRANSFERS (Continued) 2010-11 Adopted Budget

	2007-08 <u>Actual</u>	2008-09 <u>Actual</u>	2009-10 <u>Adopted Budget</u>	2010-11 <u>Adopted Budget</u>
FEDERAL REVENUES				
Federal Impact Aid				
Federal Emergency Disaster Assistance	1,310	-	-	-
Medicaid Reimbursement	<u>3,872,770</u>	<u>1,308,145</u>	<u>2,000,000</u>	<u>3,800,000</u>
TOTAL FEDERAL REVENUES	<u>\$3,874,080</u>	<u>\$1,308,145</u>	<u>\$2,000,000</u>	<u>\$3,800,000</u>
OTHER REVENUES				
Interfund Transfers - Local Share	2,047,272	2,616,805	3,293,000	3,200,000
Interfund Transfers - Reimbursements	1,438,261	1,423,573	3,000,000	1,800,000
Interfund Transfers	\$1,734,080	225,920	1,000,000	250,000
Interfund Transfers	<u>1,235,379</u>	-	-	-
TOTAL OTHER REVENUES	<u>\$6,454,992</u>	<u>\$4,266,298</u>	<u>\$7,293,000</u>	<u>\$5,250,000</u>
Other Resources:				
Other City Appropriations	-	-	-	-
Intrafund (Fund Balance - Building Aid)	-	-	-	-
Intrafund (Fund Balance - Stabilization)	-	-	800,000	900,000
Appropriated Fund Balance	-	-	42,500,000	71,500,000
Previous Building Aid	-	-	-	-
Anticipated Surplus (93-94 & 94-95)	-	-	-	-
Interest Income	-	-	-	-
Total Other Resources	-	-	<u>\$43,300,000</u>	<u>\$72,400,000</u>
Statutory Bonds				
TOTAL BOARD OF EDUCATION REVENUES, RESOURCES & INTERFUND TRANSFERS	<u>\$663,811,306</u>	<u>\$710,435,374</u>	<u>\$762,092,931</u>	<u>\$795,165,931</u>

**GENERAL FUND - BOARD OF EDUCATION
APPROPRIATIONS
2010-2011 ADOPTED BUDGET**

	2007-08 <u>Actual</u>	2008-09 <u>Actual</u>	2009-10 <u>Adopted Budget</u>	2010-11 <u>Adopted Budget</u>
GENERAL FUND				
OPERATION AND MAINTENANCE	616,742,242	709,985,374	752,890,299	786,890,054
CAPITAL OUTLAYS - EXEMPT	1,225,671	450,000	9,202,632	8,275,877
TOTAL GENERAL FUND APPROPRIATION	<u>\$617,967,913</u>	<u>\$710,435,374</u>	<u>\$762,092,931</u>	<u>\$795,165,931</u>
TOTAL GENERAL FUND APPROPRIATION without Debt Service	<u>\$628,774,842</u>	<u>\$721,242,303</u>	<u>\$772,899,860</u>	<u>\$805,972,860</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
SUMMARY STATEMENT
2010-2011 ADOPTED BUDGET**

	2007-08	2008-09	2009-10	2010-11
	<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
REVENUES:				
STATE	41,660,774	34,541,340	34,116,376	33,125,738
FEDERAL	62,500,094	69,669,554	70,871,263	62,593,967
OTHER	<u>9,967,267</u>	<u>2,866,662</u>	<u>35,421,647</u>	<u>20,548,799</u>
TOTAL	\$114,128,135	\$107,077,556	\$140,409,286	\$116,268,504
Special State Aid in General Fund	-	-	-	-
Gross Special Aid Revenues	\$114,128,135	\$107,077,556	\$140,409,286	\$116,268,504
APPROPRIATIONS:				
SPECIAL PROJECTS (ADJUSTED)	<u>\$96,832,730</u>	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$116,268,504</u>
Special State Aid Expenditures (Gen'l Fund)	-	-	-	-
Gross Special Aid Appropriations	\$96,832,730	\$107,077,556	\$140,409,286	\$116,268,504

**SPECIAL PROJECTS - BOARD OF EDUCATION
2010-2011 ADOPTED BUDGET**

	<u>2007-08 Actual</u>	<u>2008-09 Actual</u>	<u>2009-10 Adopted Budget</u>	<u>2010-11 Adopted Budget</u>
STATE FUNDED SPECIAL PROJECTS				
Total	\$41,660,774	\$34,541,340	\$34,116,376	\$33,125,738
Less:				
Magnet School Project	-	-	-	-
Reading and Academic Program	-	-	-	-
Improving Pupil Performance	-	-	-	-
State Reduced Class Size Initiative	-	-	-	-
Minor Maintenance	-	-	-	-
Universal Pre Kindergarten	-	-	-	-
Schoolwide Performance Initiative	-	-	-	-
Sub Total of Special Aid included in O & M above *	-	-	-	-
Total State Aid (net of Sub Total Spec Aid above)*	<u>\$41,660,774</u>	<u>\$34,541,340</u>	<u>\$34,116,376</u>	<u>\$33,125,738</u>
FEDERAL FUNDED				
Total Federal Aid	\$62,500,094	\$69,669,554	\$70,871,263	\$62,593,967
Other:				
Miscellaneous	2,674,214	2,866,662	3,618,631	3,183,618
Stimulus Funds	-	-	31,803,016	17,365,181
Interfund Transfers In	<u>7,293,053</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SPECIAL PROJECTS (adjusted)	<u>\$114,128,135</u>	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$116,268,504</u>
Gross Special Aid	<u>\$114,128,135</u>	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$116,268,504</u>

**SPECIAL PROJECTS - BOARD OF EDUCATION
APPROPRIATIONS
2010-2011 ADOPTED BUDGET**

	<u>2007-08 Actual</u>	<u>2008-09 Actual</u>	<u>2009-10 Adopted Budget</u>	<u>2010-11 Adopted Budget</u>
Detail of Appropriation:				
General Support	\$2,209,000	**	**	**
Instruction	93,472,808	**	**	**
Pupil Transportation	1,150,922	**	**	**
Economic Assistance & Opportunity	**	**	**	**
Employee Benefits	**	**	**	**
SUB TOTAL SPECIAL PROJECTS *	<u>\$96,832,730</u>	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$116,268,504</u>
Interfund Transfers				
Gross Special Aid	\$96,832,730	\$107,077,556	\$140,409,286	\$116,268,504
Less Special Aid in General Fund:				
NYS Magnet School Program	-	-	-	-
NYS Reading and Academic Aid	-	-	-	-
NYS Improving Pupil Performance	-	-	-	-
Universal Pre Kindergarten	-	-	-	-
Minor Maintenance	-	-	-	-
State Reduced Class Size Initiative	-	-	-	-
Schoolwide Performance Initiative	-	-	-	-
Less: Selected Special Aid	-	-	-	-
TOTAL SPECIAL PROJECTS (adjusted) *	<u>\$96,832,730</u>	<u>\$107,077,556</u>	<u>\$140,409,286</u>	<u>\$116,268,504</u>

**** Details not Available**

Note: Food Service Revenues estimated at approximately \$23,000,000 are not included