

2015-16 BUDGET – BUFFALO PUBLIC SCHOOLS

MAY 13, 2015



TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
GENERAL FUND REVENUES	4
GENERAL FUND EXPENDITURES BY FUNCTION & CHARACTER CODE	9
GENERAL FUND APPROPRIATIONS	12
FOOD SERVICE FUND	54
SPECIAL PROJECTS FUND	57
DEBT SERVICE FUND	61

Executive Summary

The proposed budget presented herein represents a concerted effort by the Superintendent and the departments of the Buffalo City School District (the "District") to fund the instructional investments identified early in the budget process. While the District has continually faced structural deficits that must be closed while prioritizing the budget goals of adequately staffing schools and maintaining direct services to students, the District received some budgetary relief for 2015-16 with the employer portion of pension rates for teachers decreasing approximately 25%, or \$6.5 million. This expenditure decrease coupled with state aid increases totaling \$20.5 million has allowed the District to fund its priorities without making forced reductions in other areas which has been done in previous years.

Overall, the 2015-16 budget is increasing \$19.2 million (or 2.3%) above the 2014-15 budget and full time employees (FTE) are increasing by 260 primarily at the school level. In reviewing the detailed budget and the various subject area staffing levels, please note that the staff allocations have only been updated for 59 of the 62 school budgets. The unallocated staff are budgeted in the generic accounts until the remaining 3 school based budgets are submitted. Therefore, while it may appear that there are reductions in subject areas, it may be caused by the unallocated staff. As the schools continue to submit approved budgets, the allocations will be adjusted.

Major budgetary investments have been made to instructional programs and school level staffing including:

Initiative	Full Time Equivalent (FTE) Staff	\$\$\$ (in millions)
Expansion of Emerson School of Hospitality, a school in Good Standing, into an additional site and new 9 th grade class for 2015-16	17.5	\$1.4
Establish a Newcomer Academy at Lafayette High School to accommodate international students arriving to the District	20.9	\$1.6
The District must comply with new requirements of the Commissioner's Regulations, Part 154 that requires ELL students to be provided with equal access to all school programs and services offered to non-ELL students.	24.0	\$1.1
Year one of a five year phase-in of the Physical Education Plan	11.04	\$1.0
Hold the Instrumental Music Program harmless from the loss of City funding	4.94	\$.4
Budget for the additional in school special education positions	163.1	\$11.8
Total Investment in Instructional Initiatives	241.48	\$17.3

A summary of the major areas of change are as follows:

	2014-15 Adopted Budget	2015-16 Proposed Budget	Change from Original Budget	Percent of 2015-16 Total
Revenues:	\$806.6	\$825.8	\$19.2	2.3%
City Contribution	\$70.3	\$70.3	\$0.0	8.5%
County Sales Tax	\$40.5	\$42.0	\$1.5	5.1%
State Aid	\$665.1	\$685.7	\$20.6	83.0%
Use of Reserves	\$10.2	\$8.4	(\$1.8)	1.0%
Other Revenues	\$20.5	\$19.4	(\$1.1)	2.3%
Expenditures	\$806.6	\$825.8	\$19.2	2.3%
Compensation	\$243.4	\$255.5	\$12.1	30.9%
Pension Contributions	\$41.2	\$34.0	(\$7.2)	4.1%
Employee Health Insurance	\$49.4	\$54.7	\$5.3	6.6%
Retiree Health Insurance	\$64.4	\$68.5	\$4.1	8.3%
Other Employee Benefits	\$35.5	\$36.0	\$0.5	4.4%
Transportation	\$44.5	\$46.7	\$2.2	5.7%
Agency, College & Other Tuition	\$34.6	\$33.4	(\$1.2)	4.0%
Charter School Tuition	\$98.0	\$103.5	\$5.5	12.5%
Debt Service Principal & Interest	\$120.0	\$118.7	(\$1.3)	14.4%
All Other Expenditures	\$75.6	\$74.8	(\$0.8)	9.1%

Future Outlook

Perhaps of even greater significance is that for the first time since 2008, the District does not have deficits projected in the subsequent three budget years, 2016-17 through 2018-19. Surpluses range from \$4.7 million to \$11.7 million. Even though only modest state aid increases are projected, the District will benefit from decreasing retirement contribution rates, reduced payments on bonded debt that has been refinanced or matured, and other long term deficit reduction actions taken by the District. These surpluses will allow the District's leadership to fund additional instructional priorities.

The 2015-16 General Fund Budget is based on the following baseline assumptions:

Enrollment:

The current year PK-12 District enrollment totals approximately 34,340 and is projected to remain flat next year. Charter enrollment is expected to be 8,025 for 16 schools at a total cost of \$103.5 million with a per pupil tuition increase of \$100 for 2015-16.

Revenues:

- State aid is based on the adopted State Budget
- The District will not use Unassigned Fund Balance to fund operations
- \$8.4 million of Assigned Fund Balance will be appropriated to balance the budget as follows:
 - o \$4.8 million assigned for prior year claims related to collective bargaining contracts
 - o \$2.0 million assigned for an increase in transportation costs related to the settlement of litigation that had been reserved for; the costs of the transportation will be reimbursed in 2016-17
 - o \$1.58 million assigned for capital costs of which \$1.23 million is for the mandated Building Condition Survey that will be reimbursed in 2016-17 and \$.35 million assigned for capital needs and computer purchases
- Sales tax receipts will increase \$1.5 million based on the trend and regional projections

Expenditures:

- A single salary step increment is included for 2015-16; no other pay raises for the upcoming year except for those in current collective bargaining agreements
- All vacant positions shall be evaluated to determine alternative service delivery options. Positions must be proven critical to district operations and approved by the Superintendent prior to being filled
- Building Usage assumptions in the budget are as follows:
 - o Emerson Annex will open a grade 9 at School #28
 - o Schools 8 and 40 will be closed
 - o Schools 18A and 171 will suspend operations (minimal operation costs); or 171 will be used to house Adult Education programs currently at school 86 and that site will close

In reviewing the budget it is important to remember that the District must adopt a budget that is timely and uses the best assumptions available at the time. The budget is an estimate. The budget process includes making reasonable assumptions and estimates that allow the District to achieve its goals while protecting against budget deficits. Adjustments can be made at a later date if significant changes to the estimates or assumptions occur. There are several cost saving reviews in progress, therefore staff has committed to continue to look for additional areas of cost savings and reductions and as these amounts can be quantified, the savings will be moved into the contingency account July 1st or thereafter allowing the District to fund additional priorities as they become identified.

GENERAL FUND REVENUES - DETAIL

Revenue Description	2015-16 Budget
Revenues from City The City of Buffalo funding includes Property Taxes and the State funded STAR Program.	\$ 70,322,758
Appropriations from Fund Balance An Appropriation from Fund Balance represents the use of accumulated financial surplus that resulted from prior years' activity.	\$ 8,372,000
Erie County Sales Tax The County of Erie shares 3% of sales tax collections with municipalities, including school districts.	\$ 42,000,000
Non-Resident Tuition from Other Districts The District provides education services to non-resident students on a tuition/fee basis.	\$ 800,000
Health & Welfare Services to Other Districts The District provides health and welfare services to non-resident students attending non-public schools located within the District boundaries per NYS Regulations. The District bills these costs back to the student's home districts.	\$ 1,000,000
Interest Earnings The District earns interest on the Stabilization Reserve funds and other minor accounts that are not maintained by the City of Buffalo.	\$ 90,000
Rental of Real Property This represents the fees charged to external groups for the use of district buildings.	\$ 65,000
Sales of Scrap/Excess Material This is revenue from sales of obsolete equipment and vehicles.	\$ -
Reimbursement of Medicare Part D The Medicare Part D Subsidy is a reimbursement from the Federal government for prescription costs of retirees. This program is designed to assist groups that provide coverage that exceeds the benefits of a Medicare Part D prescription plan.	\$ 2,500,000
Refund of Prior Year Expenditures This revenue is derived from several sources including refunds of prior year expenses from vendors and Workers Compensation claims and special project closures.	\$ 3,100,000
Other Unclassified Revenue This represents revenues that do not fit in any other categories and are non-recurring.	\$ 1,300,000
E-Rate The District annually receives reimbursement for eligible services as part of the Federal E-Rate program. A portion of the reimbursement comes direct, the portion that is reimbursable on BOCES services comes from BOCES.	\$ 1,492,935

Revenue Description	2015-16 Budget
Miscellaneous BEST The Teacher Aides and Assistants union reimburses the District for the salary and benefits of its president while on leave from their regular duties.	\$ 31,102
Miscellaneous STAD The District collects revenues for events at its athletic fields and stadiums.	\$ 26,000
Interfund Revenues The State sets an Indirect Cost rate that is a percent charged to applicable grant and food service expenditures. This charge is a revenue to the General Fund and considered a partial offset to District costs incurred to support the functions of the grants and food service programs.	\$ 5,050,106
State Aid General Fund State Aid shown below is based on the aid projections included in the adopted 2015-16 New York State Budget.	
Foundation Aid Foundation Aid is unrestricted aid to support the District's general operations such as salaries, benefits, utilities and other operating costs. Beginning in 2007-08, the State combined a number of separate aid categories into Foundation Aid. These aid categories included: Public Excess Cost, Sound Basic Education, Extraordinary Needs, Limited English Proficiency and several categorical grants.	\$ 288,169,073
Contract for Excellence Set Aside A portion of Foundation Aid must be set aside and used only for specifically approved academic achievement initiatives.	\$ 13,625,938
Magnet Schools Set Aside Magnet Schools was a categorical grant that was rolled into Foundation Aid in 2007-08; however the adopted state budget continues to identify it as a set aside.	\$ 21,025,000
Special Services Aid This aid category is a combination of Career Education Aid, Academic Improvement Aid and Computer Administration Aid for non-components of BOCES, including the Big 5 Districts and supports certain occupational, marketing and business programs and approved data processing expenses pursuant to Regulations of the Commissioner.	\$ 22,395,311
Transportation Aid This aid provides up to 90% of the District's approved transportation expenses. Non-allowable expenses include: Bus Aides not included in an Individual Education Plan and the transportation of non-handicapped pupils who live 1 ½ miles or less from the school attended and transportation for extra activities such as field trips, athletic trips, etc.	\$ 39,568,107
Building Aid This aid supports expenses associated with the reconstruction of buildings, additions, and/or modifications. Building aid is provided for projects which have received prior approval from the State Education Department.	\$ 115,183,229

Revenue Description	2015-16 Budget
Excess Cost - Private Aid Excess Cost Aid is provided for students with disabilities placed in private special education settings such as Stanley G. Falk School and Cantalician Center. This aid is based upon approved costs, attendance and level of service.	\$ 26,545,919
Excess Cost - Public Aid Public High Cost Aid is a set aside of Foundation Aid provided for students with disabilities in public settings in the Buffalo City School District based on a minimum level of service.	\$ 67,224,292
Excess Cost - Public High Cost Aid Public High Cost Aid is provided for high cost students with disabilities placed in public settings in the Buffalo City School District and at BOCES. This aid is based upon approved costs, attendance and level of service.	\$ 4,883,516
Charter School Transitional Aid This aid partially offsets the cost of tuition that the District must provide for students attending Charter Schools.	\$ 3,808,854
Charter School Supplemental Tuition Reimbursement 2015-16 will be the first year of supplemental tuition reimbursement for the \$250 per pupil charter tuition increase the previous fiscal year. This aid has been estimated as the actual amount has not yet been published by the State Education Department.	\$ 1,927,750
Gap Elimination Adjustment The State reduces aid to education to balance its own budget.	\$ (86,989)
Lottery State Advance Lottery Aid is merely an allocation of basic aid that the State pays from the Lottery Fund rather than from General Funds.	\$ 75,000,000
Tuition Chapter 47/66/721 The State provides partial reimbursement for tuition and education costs the District incurs for students in these specially legislated schools, incarcerated youth and detention centers. The amount of revenue is unpredictable from year to year and is therefore not budgeted.	\$ -
Textbook, Software, Hardware and Library Aids These aids provide funding for the purchase of textbooks, computer software and hardware and library materials on a per pupil basis. The District also receives and passes on aid for non-public students, including charter pupils.	\$ 4,593,369
Other State Revenues This category contains \$1.8 million of a Chapter One advance.	\$ 1,800,000
Medicaid Reimbursement The District receives reimbursement under Medicaid for support services provided to Medicaid eligible students with disabilities.	\$ 3,000,000
Interfund Transfers Through 2013-14 the District received reimbursement from the Joint School Construction Board for District costs incurred for the project such as school moves and related overtime. There are also other miscellaneous transfers from other funds.	\$ 1,000,000
Total Revenue \$ 825,813,270	

2015-16 GENERAL FUND REVENUES				ACTUAL 2013-14	2014-15 ADOPTED BUDGET	2015-16 PROPOSED BUDGET	VARIANCE
Org	Obj	Proj	Title				
A	1001		Real Property Tax	\$ 55,426,212	\$ 55,172,758	\$ 55,172,758	\$ -
A	1085		STAR	14,896,546	15,150,000	15,150,000	-
Total City and STAR				70,322,758	70,322,758	70,322,758	-
A	1040		Appropriated Fund Balance - Assigned	-	4,230,000	4,792,000	562,000
A	1040		Approp. Fund Balance-Pension Costs	-	5,600,000	-	(5,600,000)
A	1040		Approp. Fund Balance-Litigation Reserve	-	-	2,000,000	2,000,000
A	1040		Approp. Fund Balance-Capital Contribution	-	350,000	1,580,000	1,230,000
Total Appropriated Fund Balance				-	10,180,000	8,372,000	(1,808,000)
A	1120		Erie County Sales Tax	40,104,319	40,500,000	42,000,000	1,500,000
Total Non-property Tax				40,104,319	40,500,000	42,000,000	1,500,000
A	1311		Day School Tuition	1,637	-	-	-
A	2230		Day School Tuition Other Districts	857,557	700,000	800,000	100,000
A	2280		Health Services to Other Districts	1,093,980	950,000	1,000,000	50,000
Total Charges for Service				1,953,174	1,650,000	1,800,000	150,000
A	2401		Interest	2,918	10,000	10,000	-
A	2402		Interest-Stabilization Reserve	82,106	15,000	80,000	65,000
A	2410		Rental of Real Property	45,772	65,000	65,000	-
Total Use of Money & Property				130,796	90,000	155,000	65,000
Miscellaneous:							
A	2650		Sale of Scrap/Excess Material	53,210	-	-	-
Total Sale of Property & Compensation for Loss				53,210	-	-	-
A	2700		Reimbursement of Medicare Part D	2,538,293	2,400,000	2,500,000	100,000
A	2703		Refund Prior Year Expenditures	3,136,385	4,000,000	3,100,000	(900,000)
A	2770		Other Unclassified Revenues	320,139	1,499,683	1,300,000	(199,683)
A	2770		E-Rate	773,215	683,000	836,223	153,223
A	2770		E-Rate - BOCES services	110,857	1,219,000	656,712	(562,288)
A	2770 BEST		Miscellaneous BEST	47,461	31,102	31,102	-
A	2770 STAD		Miscellaneous STAD	12,968	26,000	26,000	-
Subtotal Other Unclassified Revenues (A2770)				1,264,639	3,458,785	2,850,037	(608,748)
A	2801		Interfund Revenues	3,902,192	5,108,000	5,050,106	(57,894)
Total Miscellaneous				10,841,509	14,966,785	13,500,143	(1,466,642)
A	3101		Foundation Aid	320,908,351	273,798,197	288,169,073	14,370,876
A	3101		Contract for Excellence Set Aside	13,625,938	13,625,938	13,625,938	-
A	3101 MAG		Magnet Schools Set Aside	21,025,000	21,025,000	21,025,000	-
A	3101		Career Education Aid	9,794,258	11,196,214	11,135,475	(60,739)
A	3101		Academic Improvement Aid	7,424,781	9,066,333	9,125,274	58,941
A	3101		Computer Admin Aid	1,999,927	2,126,650	2,134,562	7,912
A	3101		Transportation Aid	38,242,777	41,483,346	39,568,107	(1,915,239)
A	3101		Building Aid	114,116,015	114,838,849	115,183,229	344,380
A	3101		Excess Cost - Private	25,062,629	24,998,981	26,545,919	1,546,938
A	3101		Excess Cost - Public	-	67,224,292	67,224,292	-
A	3101		Excess Cost - Public - High Only	3,051,067	3,251,895	4,883,516	1,631,621
A	3101		Charter School Transitional Aid	7,829,661	4,434,647	3,808,854	(625,793)
A	3101		Charter School Supplemental Tuition Reimb	-	-	1,927,750	1,927,750
A	3101		Gap Elimination Adjustment	(13,859,206)	(4,349,404)	(86,989)	4,262,415
Subtotal 3101 Aid				549,221,198	582,720,938	604,270,000	21,549,062
A	3102		Lottery State Advance	82,973,995	75,000,000	75,000,000	-
A	3104		Tuition Chapter 47/66/721	398,515	-	-	-
A	3260		Textbook Aid	2,522,575	2,669,656	2,664,414	(5,242)
A	3262		Computer Software Aid	660,514	683,642	680,646	(2,996)
A	3262		Technology (Hardware Aid)	933,670	972,990	964,328	(8,662)
A	3263		Library AV Loan Program Aid	274,174	285,231	283,981	(1,250)
A	3289		Other State Aid	521,054	2,800,000	1,800,000	(1,000,000)
Total State Aid				637,505,695	665,132,457	685,663,369	20,530,912
A	4601		Medicaid Reimbursement	2,877,961	2,800,000	3,000,000	200,000
Total Federal Aid				2,877,961	2,800,000	3,000,000	200,000
A	5031 JSCB		Interfund Transfers - Local Share	52,315	700,000	700,000	-
A	5031		Interfund Transfers	193,883	300,000	300,000	-
Total Interfund				246,198	1,000,000	1,000,000	-
Total Revenues				\$ 764,035,619	\$ 806,642,000	\$ 825,813,270	\$ 19,171,270

**GENERAL FUND
EXPENDITURES BY FUNCTION
& CHARACTER CODE**

FUNCTION		2013-14 ACTUAL		2014-15 ADOPTED BUDGET		2015-16 PROPOSED BUDGET		Change 15-16 PROPOSED to 14-15 ADOPTED	
Code	Description	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	Total
1010	BOARD OF EDUCATION	9.00	\$ 305,708	11.00	\$ 264,015	11.00	\$ 263,515	-	\$ (500)
1240	CHIEF SCHOOL ADMINISTRATORS	6.00	562,103	6.00	682,968	6.00	691,286	-	8,318
1310	FINANCE	25.34	1,824,011	26.34	1,780,888	27.34	1,939,648	1.00	158,760
1310	GRANTS DEVELOPMENT DEPARTMENT	3.05	243,907	3.30	215,816	3.30	215,816	-	-
1320	AUDIT	9.50	657,059	10.50	729,580	10.00	730,917	(0.50)	1,337
1345	PURCHASE	8.00	486,344	9.00	545,291	9.00	534,812	-	(10,479)
1420	LEGAL COUNSEL	3.50	813,281	3.50	734,118	3.50	733,292	-	(826)
1430	PERSONNEL	27.50	2,173,041	28.50	2,009,775	29.50	2,111,099	1.00	101,324
1480	PUBLIC INFORMATION & SERVICES	2.00	267,707	2.00	344,370	2.00	363,105	-	18,735
1620	PLANT DIVISION	127.50	43,386,406	136.50	42,761,535	136.50	42,268,055	-	(493,480)
1621	PLANT SRVC/FACILITIES PLANNING	56.00	5,677,626	60.00	6,158,525	60.00	5,877,456	-	(281,069)
1660	SERVICE CENTER	40.00	2,552,252	41.00	2,684,451	41.00	2,640,321	-	(44,130)
1670	CENTRAL MAILING	1.00	307,538	1.00	358,232	1.00	359,261	-	1,029
1680	CENTRAL DATA PROCESSING	24.00	4,944,167	33.00	4,589,885	37.00	5,170,083	4.00	580,198
1920	SCHOOL ASSOCIATION DUES	-	145,838	-	147,181	-	147,181	-	-
1930	JUDGMENTS AND CLAIMS	-	2,051,307	-	1,000,000	-	1,000,000	-	-
1989	SPECIAL RESERVES	-	-	-	3,000,000	-	3,000,000	-	-
2010	CURRICULUM DEVELOPMENT	4.00	451,108	7.00	579,059	7.25	809,691	0.25	230,632
2020	SUPERVISION REGULAR SCHOOL	286.04	20,946,708	288.32	21,899,715	293.19	22,971,887	4.87	1,072,172
2040	SUPERVISION SPECIAL SCHOOLS	-	-	-	-	-	-	-	-
2060	RESEARCH, PLANNING & EVAL	7.00	1,474,533	7.00	1,456,222	10.00	1,643,085	3.00	186,863
2070	INSERVICE TRAINING INSTRUCTION	-	10,319	-	31,642	-	28,479	-	(3,163)
2110	TEACHING REGULAR SCHOOL	1,808.69	120,668,486	1,804.86	122,676,050	1,866.98	124,809,432	62.12	2,133,382
2110	CHARTER SCHOOLS	1.50	94,140,377	1.50	98,086,499	1.50	103,586,499	-	5,500,000
2250	TEACHING HAND SCH AGE SCH YR	1,304.14	94,514,919	1,203.64	93,118,272	1,371.80	98,484,031	168.16	5,365,759
2280	OCCUPATIONAL EDUCATION	246.06	14,966,910	237.30	14,188,795	250.07	15,058,960	12.77	870,165
2330	TEACHING SPECIAL SCHOOLS	2.00	1,156,707	2.00	1,201,038	2.00	1,530,688	-	329,650
2610	SCHOOL LIBRARY & AUDIOVISUAL	37.15	2,466,511	36.62	2,433,094	36.50	2,415,503	(0.12)	(17,591)
2630	COMPUTER ASSISTED INSTRUCTION	-	2,665,059	-	2,208,732	-	2,208,732	-	-
2805	ATTENDANCE REGULAR SCHOOL	25.90	1,490,011	27.15	1,443,265	27.00	1,534,611	(0.15)	91,346
2810	GUIDANCE REGULAR SCHOOL	73.15	4,334,489	64.19	3,809,356	63.10	3,837,997	(1.09)	28,641
2815	HEALTH SERV REGULAR SCHOOL	-	684,009	-	620,000	-	620,000	-	-
2820	PSYCHOLOGICAL SERV REGULAR SCH	42.50	3,029,496	42.70	3,058,006	43.30	3,099,839	0.60	41,833
2825	SOCIAL WORK SERV REGULAR SCHOO	51.60	3,050,218	49.95	2,850,533	55.23	3,146,219	5.28	295,686
2830	PUPIL PERSONNEL SERV SPECIAL S	2.50	136,550	1.50	84,811	0.50	28,468	(1.00)	(56,343)
2850	EXTRA CURRICULAR ACTIVITIES	-	82,100	-	103,560	-	103,560	-	-
2855	INTERSCHOLASTIC ATHLETICS	-	2,926,487	-	2,924,257	-	2,923,533	-	(724)
5510	DISTRICT TRANSPORTATION	30.50	7,204,431	33.50	7,713,746	33.50	7,389,384	-	(324,362)
5540	CONTRACT TRANSPORTATION	-	32,317,055	-	35,932,404	-	38,049,600	-	2,117,196
5550	PUBLIC TRANSPORTATION	-	7,670,653	-	8,332,500	-	8,384,500	-	52,000
8060	CIVIC ACTIVITIES	2.00	64,252	2.00	107,474	2.00	113,994	-	6,520
9010	CIVIL SERVICE RETIREMENT	-	3,078,206	-	6,987,557	-	6,287,557	-	(700,000)
9020	INSTRUCTIONAL RETIREMENT	-	32,445,156	-	34,246,732	-	27,696,894	-	(6,549,838)
9030	SOCIAL SECURITY	-	18,730,385	-	18,680,435	-	19,557,028	-	876,593
9040	WORKERS' COMPENSATION	-	5,420,378	-	8,022,815	-	7,372,815	-	(650,000)
9045	LIFE INSURANCE	-	77,284	-	105,178	-	105,178	-	-
9050	UNEMPLOYMENT INSURANCE	-	166,756	-	1,887,098	-	1,887,098	-	-
9060	MEDICAL INSURANCE	-	105,995,172	-	113,779,561	-	123,157,741	-	9,378,180
9070	SUPPLEMENTAL BENEFITS	-	2,551,332	-	2,312,263	-	2,513,445	-	201,182
9089	OTHER BENEFITS	-	2,846,598	-	4,564,000	-	4,549,000	-	(15,000)
9901	INTERFUND TRANSFERS	-	124,423,848	-	122,940,701	-	121,636,975	-	(1,303,726)
9950	TRANSFER TO CAPITAL FUNDS	-	70,631	-	250,000	-	225,000	-	(25,000)
TOTAL		4,267.12	\$ 778,655,427	4,180.87	\$ 806,642,000	4,441.06	\$ 825,813,270	260.19	\$ 19,171,270

CHARACTER		2013-14 ACTUAL		2014-15 ADOPTED BUDGET		2015-16 PROPOSED BUDGET		Change 15-16 PROPOSED to 14-15 ADOPTED	
CODE	DESCRIPTION	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	Total
01	BTF	2,946.98	\$ 165,797,192	2,835.30	\$ 160,158,093	2,993.95	\$ 170,061,776	158.65	\$ 9,903,683
02	SUBSTITUTES	-	6,534,592	-	6,522,075	-	6,467,168	-	(54,907)
03	BCSA	188.02	17,517,313	198.47	18,681,181	196.05	19,320,213	(2.42)	639,032
04	PCTEA	337.81	15,631,900	354.11	16,540,473	365.03	17,313,505	10.92	773,032
05	TEACHER AIDES	314.00	5,549,970	361.42	7,636,105	394.53	7,610,568	33.11	(25,537)
06	TRADES	26.00	2,822,190	29.00	2,808,734	29.00	2,609,054	-	(199,680)
07	LOCAL 264	69.00	2,787,714	72.00	2,868,099	75.00	3,024,129	3.00	156,030
08	LOCAL 409	60.00	3,305,546	61.00	3,395,045	61.00	3,421,472	-	26,427
09	EXEMPT	27.25	2,406,275	32.00	2,734,660	34.00	3,064,660	2.00	330,000
10	MISC PAYROLL ITEMS	-	233,975	-	246,515	-	400,930	-	154,415
11	OVERTIME	-	2,092,674	-	2,021,063	-	2,057,262	-	36,199
12	BTF OTHER COMP	-	9,124,740	-	9,533,203	-	9,121,830	-	(411,373)
13	BUS AIDES	-	5,403,795	-	5,504,900	-	5,204,780	-	(300,120)
14	TEACHING ASSTS	298.06	5,789,667	237.57	4,795,764	292.50	5,805,529	54.93	1,009,765
19	CONTINGENCY	-	-	-	3,000,000	-	3,000,000	-	-
20	EQUIPMENT	-	2,848,021	-	1,816,196	-	1,873,951	-	57,755
40	CONTRACTS - MISC	-	14,406,901	-	15,605,199	-	16,489,013	-	883,814
43	RENTAL CONTRACTS	-	9,242,770	-	8,321,755	-	8,160,163	-	(161,592)
44	TRANSPORTATION	-	40,202,973	-	44,519,324	-	46,700,266	-	2,180,942
46	CUSTODIAN CONTRACTS	-	18,124,368	-	18,587,442	-	18,551,378	-	(36,064)
47	TUITION	-	31,597,563	-	34,575,200	-	33,443,560	-	(1,131,640)
48	TEXTBOOKS	-	5,696,340	-	3,469,212	-	3,469,383	-	171
49	UTILITIES	-	11,313,070	-	11,298,476	-	9,676,407	-	(1,622,069)
50	SUPPLIES AND MISC	-	8,001,158	-	8,355,546	-	8,529,259	-	173,713
57	REPAIRS AND MAINT	-	2,337,881	-	1,871,400	-	1,948,283	-	76,883
71	CHARTER TUITION	-	94,081,093	-	98,000,000	-	103,500,000	-	5,500,000
81	CIVIL SERVICE RETIREMENT	-	3,078,206	-	6,987,557	-	6,287,557	-	(700,000)
82	TEACHERS RETIREMENT	-	32,445,156	-	34,246,732	-	27,696,894	-	(6,549,838)
83	SOCIAL SECURITY	-	18,730,385	-	18,680,435	-	19,557,028	-	876,593
86	HEALTH INS - EMPLOY	-	43,543,325	-	49,396,280	-	54,674,460	-	5,278,180
87	HEALTH INS - RETIREE	-	62,451,847	-	64,383,281	-	68,483,281	-	4,100,000
88	TERMINATION PAY	-	2,140,666	-	4,060,000	-	4,060,000	-	-
89	OTHER EMPLOYEE BENE	-	8,921,680	-	12,831,354	-	12,367,536	-	(463,818)
90	DEBT SERVICE	-	120,999,444	-	120,026,701	-	118,722,975	-	(1,303,726)
99	INTERFUND TRANSFER	-	3,495,036	-	3,164,000	-	3,139,000	-	(25,000)
TOTAL		4,267.12	\$ 778,655,427	4,180.87	\$ 806,642,000	4,441.06	\$ 825,813,270	260.19	\$ 19,171,270

GENERAL FUND APPROPRIATIONS – DEPARTMENT DETAIL

ORG	DEPARTMENT	BUDGET NARRATIVE
A0001A10	BOARD OF EDUCATION OFFICE	The nine elected Board Members and one student representative strive to ensure that each and every student receives the safest and best education during their attendance in the school system.
A0001B12	SUPERINTENDENT'S OFFICE	The Superintendent of Schools has executive oversight over all divisions. The primary focus of the Office of the Superintendent is to ensure that every child within the City of Buffalo is guaranteed the right to a free and equitable education.
A0001F12	DEPUTY SUPERINTENDENT	The Division of Instruction for the Buffalo Public Schools strives to provide quality instructional programming to students from Kindergarten through high school graduation. Guided by the New York State learning standards and assessments, the Department has articulated specific grade level pacing guides/curricula for all core content area disciplines. Directors and Supervisors of content areas are responsible for the academic and instructional systems and needs of the District, and work to ensure the alignment of curriculum, instruction, and supporting resources. Our mission is to ensure all curricula are aligned to the NYS Standards and that all students are prepared for high school graduation and post-secondary education/work.
A0001H14	HUMAN RESOURCES	The Human Resources department is committed to working as a strategic partner with other members of the Buffalo Public School community towards advancing the overall mission of the District. We will provide leadership and guidance in the equitable administration of policies and procedures, thus fostering an environment that attracts and inspires a culture of excellence.
A0001L14	LABOR RELATIONS	The Office of Labor Relations is responsible for advising other departments on management rights/limitations with respect to the employment relationship. The office manages the grievance process for all 9 District unions and leads contract and other negotiations on behalf of the District.
A0001M14	OFFICE OF EMPLOYEE BENEFITS	To provide and manage benefits to approximately 8,500 active and retired employees. Additional responsibilities include the management of unemployment, workers' compensation, tax shelters and pre-tax benefits.
A0001Q14	LEGAL COUNSEL	The Legal Department handles all of the District's legal matters. Included in its tasks are representing the District in labor and employment disputes, defending the District against tort claims, and providing legal advice to the Superintendent, Board of Education and the administrative staff.
A0001R16	INFORMATION TECHNOLOGY	The mission of the Information Technology department is to maximize the district's investment in technology resources through the empowering of teachers and increased student achievement. BPS students, through the use of quality technology resources, can develop innovative and creative thinking skills and through the use of high quality instructional technologies, and apply problem-solving skills and higher order thinking skills that are essential in across the major disciplines. Teachers, through targeted training on the use of the district's instructional resources, can be empowered with the strategies for integrating of these tools into the curriculum for the overall objective of lifting student achievement.
A0001T14	PUBLIC INFORMATION & SERVICES OFFICE	The Public Information and Services Department utilizes topics of public interest and news items to promote goodwill and build a rapport between itself and its students and employees, the public and the community. The department manages all aspects of communication between the District and the public, including working with the media, crisis communications, electronic communications, and social media.

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED		
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
BOARD OF EDUCATION OFFICE												
A0001A10	165		Civil Service Staff	2.00	\$ 92,882	2.00	\$ 92,828	2.00	\$ 92,828	-	\$ -	
A0001A10	190		Board Members	7.00	39,847	9.00	45,000	9.00	45,000	-	-	
A0001A10	199		Overtime		38,942		40,000		40,000		-	
A0001A10	202		Computer Hardware		35,791		10,000		10,000		-	
A0001A10	208		Office Equipment		278		925		925		-	
A0001A10	408		Board Members Expenses		0		1,000		1,000		-	
A0001A10	409		Meeting Expenses		17,899		20,100		20,100		-	
A0001A10	437		Non Employee Expenses		1,282		1,500		1,500		-	
A0001A10	440		Contract Services		48,975		13,000		13,000		-	
A0001A10	474		Employee Mileage		64		500		-		(500)	
A0001A10	475		Board Members Travel		26,225		32,262		32,262		-	
A0001A10	477		Non-Employee Travel		2,034		3,000		3,000		-	
A0001A10	501		Offices Supplies & Expenses		1,256		3,100		3,100		-	
A0001A10	523		Subscriptions		234		800		800		-	
				9.00	305,708	11.00	264,015	11.00	263,515	-	(500)	
SUPERINTENDENT'S OFFICE												
A0001B12	165		Civil Service Staff	2.00	97,559	2.00	101,109	2.00	101,109	-	-	
A0001B12	191		Exempt Administrator	2.00	290,280	2.00	285,500	2.00	285,500	-	-	
A0001B12	199		Overtime		2,420		4,000		4,000		-	
A0001B12	208		Office Equipment		0		200		200	-	-	
A0001B12	409		Meeting Expenses		9,207		9,500		9,500		-	
A0001B12	429		Dues		1,756		2,435		2,435		-	
A0001B12	440		Contract Services		38,078		20,000		20,000		-	
A0001B12	474		Employee Mileage		0		800		-		(800)	
A0001B12	475		Employee PLO/Conference		8,954		20,000		20,000		-	
A0001B12	477		Non-Employee Travel		3,126		4,000		4,000		-	
A0001B12	500		Instructional Supplies		2,413		3,000		3,000		-	
A0001B12	501		Office Supplies & Expenses		696		1,000		1,000		-	
A0001B12	523		Subscriptions		603		614		614		-	
A0001B12	529		Students Incentive Awards		110		500		500		-	
				4.00	455,204	4.00	452,658	4.00	451,858	-	(800)	
DEPUTY SUPERINTENDENT												
A0001F12	165		Civil Service Staff	1.00	48,835	1.00	49,885	1.00	49,885	-	-	
A0001F12	191		Exempt Administrator	1.00	57,663	1.00	175,000	1.00	185,000	-	10,000	
A0001F12	199		Overtime		0		300		270		(30)	
A0001F12	409		Meeting Expense		81				180		180	
A0001F12	429		Dues						180		180	
A0001F12	475		Employee PLO/Conference		1,231		4,525		3,713		(812)	
A0001F12	501		Office Supplies & Expenses		(910)		600		200		(400)	
				2.00	106,899	2.00	230,310	2.00	239,428	-	9,118	
HUMAN RESOURCES												
A0001H14	152		Director	1.00	99,105	1.00	99,105	1.00	100,678	-	1,573	
A0001H14	160		Civil Service Supervision	1.00	47,953	1.00	67,023	1.00	67,023	-	-	
A0001H14	165		Civil Service Staff	16.00	717,141	16.00	761,222	17.00	853,265	1.00	92,043	1.00 FTE grant funding to end.
A0001H14	191		Exempt Administrator	3.00	285,816	3.00	298,000	3.00	315,000	-	17,000	
A0001H14	194		Temp C.S. Sick Leave Replace		75,217		36,515		38,459	-	1,944	
A0001H14	199		Overtime		29,984		24,000		21,600		(2,400)	
A0001H14	404		Phys Exam Personnel		8,080		13,000		10,000		(3,000)	
A0001H14	409		Meeting Expense		101		500		450		(50)	
A0001H14	429		Dues		185		2,500		2,417		(83)	
A0001H14	440		Contract Services		331,611		46,000		68,850		22,850	Increased cost in background checks
A0001H14	472		Printing & Advertising		14,429		25,000		23,653		(1,347)	
A0001H14	475		Employee PLO/Conference		5,890		10,000		9,000		(1,000)	
A0001H14	501		Office Supplies & Expenses		5,966		5,140		4,702		(438)	
A0001H14	523		Subscriptions		0		250		225		(25)	
A0001H14	530		ADA Supplies		0		15,000		5,000		(10,000)	
				21.00	1,621,479	21.00	1,403,255	22.00	1,520,322	1.00	117,067	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED			
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
LABOR RELATIONS DEPARTMENT												
A0001L14	165		Civil Service Staff	0.50	\$ 25,105	0.50	\$ 25,105	0.50	\$ 25,106	-	\$ 1	District to work with additional law firm for union contract negotiations
A0001L14	191		Exempt Administrator	1.00	88,973	1.00	110,000	1.00	113,000	-	3,000	
A0001L14	199		Overtime		889		2,576		2,318		(258)	
A0001L14	403		Negotiating Expenses		4,474		17,000		53,000		36,000	
A0001L14	429		Dues		538		715		644		(71)	
A0001L14	475		Employee PLO/Conference		2,491		4,550		4,095		(455)	
A0001L14	501		Office Supplies & Expenses		301		302		300		(2)	
A0001L14	523		Subscriptions		312		565		400		(165)	
				1.50	123,082	1.50	160,813	1.50	198,863	-	38,050	
OFFICE OF EMPLOYEE BENEFITS												
A0001M14	160		Civil Service Supervisory Staff	2.00	206,325	3.00	216,827	2.00	149,849	(1.00)	(66,978)	Moved 1 FTE from Supervisory to Staff.
A0001M14	165		Civil Service Staff	3.00	151,229	3.00	130,180	4.00	180,715	1.00	50,535	
A0001M14	199		Overtime		1,093		5,000		4,500		(500)	
A0001M14	440		Contract Services		69,137		93,000		56,250		(36,750)	
A0001M14	501		Office Supplies & Expenses		697		700		600		(100)	
				5.00	428,480	6.00	445,707	6.00	391,914	-	(53,793)	
LEGAL COUNSEL												
A0001Q14	165		Legal Secretary	0.50	25,105	0.50	25,105	0.50	25,105	-	-	
A0001Q14	191		Exempt Administrator	3.00	320,663	3.00	288,500	3.00	288,500	-	-	
A0001Q14	199		Overtime		0		2,576		2,318		(258)	
A0001Q14	429		Dues		893		3,065		3,780		715	
A0001Q14	440		Contract Services		442,336		380,016		380,309		293	
A0001Q14	475		Employee PLO/Conference		9,434		19,100		19,100		-	
A0001Q14	501		Office Supplies & Expenses		2,820		3,116		2,804		(312)	
A0001Q14	523		Subscriptions		12,032		12,640		11,376		(1,264)	
				3.50	813,281	3.50	734,118	3.50	733,292	-	(826)	
INFORMATION TECHNOLOGY												
A0001R16	152		Director	1.00	62,995	1.00	94,428	1.00	97,971	-	3,543	Positions approved during 2014-15
A0001R16	153		Supervisor	1.00	104,850	1.00	77,905	3.00	286,382	2.00	208,477	
A0001R16	160		Civil Service Supervisory Staff	1.00	159,960	2.00	83,663	2.00	83,663	-	-	
A0001R16	165		Civil Service Staff	15.00	915,094	22.00	1,135,839	22.00	1,121,472	-	(14,367)	Add 1.0 FTE Electronics Tech, 1.0 FTE Telecom Tech.
A0001R16	180		Maintenance & Repair Staff	5.00	280,429	6.00	289,103	8.00	388,157	2.00	99,054	
A0001R16	191		Exempt Administrator	1.00	44,274	1.00	135,000	1.00	135,000	-	-	
A0001R16	199		Overtime		24,180		60,000		60,000		-	\$150,000 SharePoint repositories for HR, Sp Ed
A0001R16	202		Computer Hardware		597,299		30,000		89,131		59,131	
A0001R16	208		Office Equipment		17,955		18,000		21,881		3,881	
A0001R16	410		Contract Phone		3,891		-		-		-	
A0001R16	440		Contract Services		390,899		465,107		542,484		77,377	
A0001R16	466		Maintenance Contracts		120,263		140,977		162,355		21,378	
A0001R16	474		Employee Mileage		4,643		10,000		-		(10,000)	
A0001R16	475		Employee PLO/Conference		100		9,000		15,000		6,000	
A0001R16	494		Telephone		1,046,276		921,203		989,559		68,356	
A0001R16	501		Office Supplies & Expenses		37,533		35,883		32,295		(3,588)	
A0001R16	515		Software		989,702		859,035		929,678		70,643	Telecom costs for maintenance and renovation of video conferencing.
A0001R16	543		Supp Mat Eq Repair		110,382		109,999		100,768		(9,231)	
A0001R16	576		Electrical Supplies		31,643		39,743		39,287		(456)	
A0001R16	583		Minor Repairs		1,798		75,000		75,000		-	
				24.00	4,944,167	33.00	4,589,885	37.00	5,170,083	4.00	580,198	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES										
ACCOUNT CODE			Title																			
Org	Obj	Proj	Title										FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL
PUBLIC INFORMATION & SERVICES OFFICE																						
A0001T14	165		Civil Service Staff	1.00	\$	49,885	1.00	\$	49,885	1.00	\$	49,885	-	\$	-							
A0001T14	191		Exempt Administrator	1.00		82,000	1.00		82,000	1.00		82,000	-		-							
A0001T14	199		Overtime			2,556			4,500			4,025			(475)							
A0001T14	208		Office Equipment			780																
A0001T14	409		Meeting Expense			162																
A0001T14	429		Dues			0			335			302			(33)							
A0001T14	440		Contract Services			102,667			118,800			126,228			7,428							
A0001T14	472		Printing & Adv Expenses			28,564			84,000			95,838			11,838							
A0001T14	474		Employee Mileage			0			500			-			(500)							
A0001T14	475		Employee PLO/Conference			161			3,000			2,700			(300)							
A0001T14	501		Office Supplies & Expenses			0			500			1,340			840							
A0001T14	523		Subscriptions			337			350			337			(13)							
A0001T14	529		Incentive Awards			596			500			450			(50)							
				2.00		267,707	2.00		344,370	2.00		363,105	-		18,735							

ORG	DEPARTMENT	BUDGET NARRATIVE
A0002A13	FINANCE	The mission of the Finance department is to manage all financial risks for the District. This includes, but is not limited to, financial planning, record keeping, as well as financial reporting to both internal and external stakeholders. The Chief Financial Officer serves as the Superintendent's chief fiscal policy advisor; promotes responsible resource allocation through the District's annual budget and financial plan and ensures the financial integrity of the District.
A0002B13	BUDGET	The primary objective of the Budget Department is to maximize resources by creating and implementing an effective and efficient budgeting process, assisting other departments in developing their budgets, monitoring financial trends, maintaining the annual budgets and publishing monthly, quarterly and annual reports. The Budget Department also coordinates and monitors the implementation of District staffing levels.
A0002C13	ACCOUNTING	The purpose of the Accounting Department is to summarize and record financial transactions of the District in the MUNIS system, and then to issue various regulatory Financial Statements and reports.
A0002D13	PAYROLL	The purpose of the Payroll Department is to process and disburse the payroll of each employee in the District, along with required regulatory filings and disbursements.
A0002E13	SPECIAL PROJECTS CLAIMS	The mission of the Special Project Claims department is to financially review, monitor and report on grant funding and expenditures to ensure the District is in fiscal compliance with federal and state requirements.
A0002F13	ACCOUNTS PAYABLE/AUDIT	The purpose of the Accounts Payable Department is to audit, process and disburse approved vendor payments of the District. Additionally, through the Department, school extraclassroom accounts are audited and the District's physical assets are tracked
A0002G13	PURCHASE	The purpose of the Purchase Department is to acquire all goods and services for the operation of all departments in the most cost effective manner while ensuring compliance with all State and Board regulations.
A0002J13	GRANTS DEVELOPMENT	The purpose of the Grants Development Department is to secure supplemental funding in support of educational programs for Buffalo Public School students.

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
FINANCE DEPARTMENT												
A0002A13	152		Director	0.50	\$ 24,077	0.50	\$ 48,954	0.50	\$ 49,939	-	\$ 985	Costs for new payroll system.
A0002A13	153		Supv of Medicaid/State Aid	0.00	43,425	-	-	-	-	-	-	
A0002A13	160		Civil Service Staff	1.00	51,690	1.00	52,870	1.00	59,572	-	6,702	
A0002A13	165		Civil Service Staff	2.00	99,520	2.00	100,895	2.00	99,227	-	(1,668)	
A0002A13	191		Exempt Administrator	1.00	160,000	1.00	160,000	1.00	160,000	-	-	
A0002A13	409		Meeting Expense		200				-		-	
A0002A13	429		Dues		1,050		1,250		1,125		(125)	
A0002A13	440		Contract Services		195,262		80,000		100,000		20,000	
A0002A13	475		Employee PLO/Conference		3,359		3,300		3,020		(280)	
A0002A13	501		Office Supplies & Expenses		167		500		450		(50)	
				4.50	578,750	4.50	447,769	4.50	473,333	-	25,564	
BUDGET DEPARTMENT												Eliminated Director position. Deputy CFO approved in 2014-15.
A0002B13	152		Director	1.00	102,251	1.00	102,251	-	-	(1.00)	(102,251)	
A0002B13	153		Supervisor	0.00	17,909	-	-	-	-	-	-	
A0002B13	160		Civil Service Supervisory Staff	1.34	92,352	1.34	93,944	1.34	95,535	-	1,591	
A0002B13	165		Civil Service Staff	1.25	65,618	1.25	57,004	1.25	53,784	-	(3,220)	
A0002B13	191		Exempt Administrator					1.00	130,000	1.00	130,000	
A0002B13	199		Overtime		2,388		4,000		7,000	-	3,000	
A0002B13	501		Office Supplies & Expenses		415		600		459		(141)	
				3.59	280,934	3.59	257,799	3.59	286,778	-	28,979	
ACCOUNTING DEPARTMENT												Transfer from Audit.
A0002C13	160		Supervising Accountant	1.00	66,653	1.00	66,653	1.00	66,653	-	-	
A0002C13	165		Civil Service Staff	0.50	43,869	1.50	63,539	2.00	82,450	0.50	18,911	
A0002C13	191		Exempt Administrator	1.00	95,000	1.00	105,000	1.00	92,500	-	(12,500)	
A0002C13	199		Overtime		214		540		3,186		2,646	
A0002C13	429		Dues		380		760		536		(224)	
A0002C13	475		Employee PLO/Conference		0		3,000		2,700		(300)	
A0002C13	501		Office Supplies & Expenses		6,286		8,400		4,400		(4,000)	
				2.50	212,403	3.50	247,892	4.00	252,425	0.50	4,533	
PAYROLL DEPARTMENT												For payroll software implementation.
A0002D13	160		Civil Service Supervisory Staff	2.00	122,285	2.00	153,742	2.00	153,342	-	(400)	
A0002D13	165		Civil Service Staff	7.00	332,139	7.00	339,025	7.00	335,179	-	(3,846)	
A0002D13	199		Overtime		3,496		5,600		27,540		21,940	
A0002D13	475		Employee PLO/Conference		0		2,000		1,800		(200)	
A0002D13	501		Office Supplies & Expenses		1,124		1,200		900		(300)	
				9.00	459,044	9.00	501,567	9.00	518,761	-	17,194	
SPECIAL PROJECTS CLAIMS DEPARTMENT												
A0002E13	153		Supervisor	0.75	31,565	0.75	58,429	0.75	58,429	-	-	
A0002E13	165		Civil Service Staff	5.00	254,600	5.00	254,632	5.00	255,682	-	1,050	
A0002E13	199		Overtime		5,994		12,000		10,800		(1,200)	
A0002E13	501		Office Supplies & Expenses		721		800		1,027		227	
				5.75	292,880	5.75	325,861	5.75	325,938	-	77	
ACCOUNTS PAYABLE/AUDIT DEPARTMENT												Transfer to Accounting.
A0002F13	160		Supervisory Civil Service Staff	3.00	185,552	3.00	187,977	3.00	187,977	-	-	
A0002F13	165		Civil Service Staff	6.50	268,936	6.50	291,903	6.00	274,525	(0.50)	(17,378)	
A0002F13	191		Exempt Administrator			1.00	80,000	1.00	82,000	-	2,000	
A0002F13	199		Overtime		18,870		2,000		17,100		15,100	
A0002F13	429		Dues						165		165	
A0002F13	440		Contract Services (Audit)		182,050		166,150		166,150		-	
A0002F13	474		Employee Mileage		638		-		2,000		2,000	
A0002F13	475		Employee PLO/Conference		0		500		-		(500)	
A0002F13	501		Office Supplies & Expenses		1,012		1,050		1,000		(50)	
				9.50	657,059	10.50	729,580	10.00	730,917	(0.50)	1,337	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
PURCHASE DEPARTMENT												
A0002G13	160		Supervisory Civil Service Staff	5.00	\$ 290,169	5.00	\$ 311,296	5.00	\$ 304,114	-	\$ (7,182)	
A0002G13	165		Civil Service Staff	2.00	102,181	3.00	129,560	3.00	122,640	-	(6,920)	
A0002G13	191		Exempt Administrator	1.00	79,000	1.00	79,000	1.00	82,000	-	3,000	
A0002G13	407		Bidding Expenses		14,491		24,000		24,898		898	
A0002G13	429		Dues		0		260		260		-	
A0002G13	475		Employee PLO/Conference		0		75		-		(75)	
A0002G13	501		Office Supplies & Expenses		503		1,100		900		(200)	
				8.00	486,344	9.00	545,291	9.00	534,812	-	(10,479)	
GRANTS DEVELOPMENT DEPARTMENT												
A0002J13	151		Assistant Superintendent					0.75	82,500	0.75	82,500	Position added during 2014-15 to oversee Grants and Office of State and Federal Programs.
A0002J13	152		Director	0.00	64,288	0.25	25,463	-	-	(0.25)	(25,463)	
A0002J13	153		Supervisor	1.30	91,530	1.30	100,386	1.30	120,850	-	20,464	
A0002J13	165		Civil Service Staff	1.75	87,665	1.75	89,492	1.75	94,549	-	5,057	
A0002J13	501		Office Supplies & Expenses		423		475		330		(145)	
				3.05	243,907	3.30	215,816	3.80	298,229	0.50	82,413	

ORG	DEPARTMENT	BUDGET NARRATIVE
A0003A16	PLANT - DIVISION HEAD'S OFFICE	The mission of the Plant - Division Head's Office is to: • Plan, design, operate and maintain district facilities creating a safe and healthy environment that enhances and supports teaching and learning. • Utilize effective management and preventative maintenance procedures to protect the capital investment in the reconstruction and modernization of District facilities • Optimize technologies incorporated in the modernization program for maximization of energy efficiency and reduction of operational costs • Successfully complete the Joint Schools Reconstruction Project
A0003B16	PLANT SERVICES/FACILITIES PLANT	Through careful and thorough planning, design and construction management, Facilities Planning ensures that the Buffalo Public Schools are safe, well maintained, efficient, state of the art facilities that support teachers, staff, students and their families.
A0003D16	CUSTODIAN ENGINEERS/PLANT OPERATIONS	The purpose of the Plant Operations Department is to provide custodial, grounds , HVAC operation, security, facility management, energy efficiencies, green initiatives, recycling, preventive maintenance, and mechanical operations for the physical plant for all schools and district sites to support the academic, afterschool and community uses of the site and the service functions of the district and provide an environment that operates efficiently and is secure, safe, environmentally aware and clean.
A0003E16	BUILDING OPERATIONS (UTILITIES)	The Building Operations account covers all utility expenses for District owned buildings, with the exception of telephone service which resides with the IT department.
A0003F16	BUILDING SAFETY & HEALTH	The purpose of the Building Safety and Health Department is to develop and administer various policies and procedures relating to occupational and environmental health and safety, to ensure the highest possible degree of safety for District employees and students. This covers a wide range of mandated services and products including AHERA asbestos management; defibrillator deployment, maintenance, and training; integrated pest management; hazardous chemical management, and investigation and remediation of indoor air quality concerns.
A0003G16	GROUNDS SERVICES	The purpose of the Grounds Department is to provide athletic field operations and maintenance, concrete work, fencing, snow removal, tree maintenance, landscaping, parking lot maintenance, and all grounds services including supporting trades and engineers for the benefit of all district sites and end users in a safe, well maintained, environmentally friendly, and efficient manner.
A0003H16	EQUIPMENT REPAIR SERVICES	The Maintenance and Repair department's mission is to provide efficient maintenance and upkeep of all school facilities to ensure that students, staff and our public customers have a safe, healthy, comfortable and attractive place to teach and learn.
A0003J16	BUILDING MAINTENANCE & REPAIRS	
A9033W16	SERVICE CENTER- INVENTORY/DISTRICT FLEET	The Supply Center- Inventory and Supply maintains adequate levels of inventory items used to support academic and administrative functions.
A0003X16	CENTRAL MAILING	The purpose of the mailroom is to provide a constant flow of incoming/outgoing mail to Schools & Departments. (US Mail & Office Ponies)

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED		
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
PLANT - DIVISION HEAD OFFICE												
A0003A16	160		Supervisory Civil Service Staff	1.00	\$ 86,364	1.00	\$ 88,214	1.00	\$ 88,214	-	\$ -	
A0003A16	165		Civil Service Staff	1.00	50,210	1.00	50,210	1.00	50,210	-	-	
A0003A16	191		Exempt Administrator	1.00	124,803	1.00	110,000	1.00	110,000	-	-	
A0003A16	199		Overtime		0		500		450		(50)	
A0003A16	429		Dues						500		500	
A0003A16	440		Contract Services		0		20,000		20,000		-	
A0003A16	474		Employee Mileage		0		150		135		(15)	
A0003A16	501		Office Supplies		100		500		375		(125)	
				3.00	261,477	3.00	269,574	3.00	269,884	-	310	
PLANT SERVICES/FACILITIES PLANT												
A0003B16	160		Supervisory Civil Service Staff	7.00	540,150	7.00	542,138	7.00	542,138	-	-	
A0003B16	165		Civil Service Staff	4.00	212,407	4.00	216,031	4.00	216,031	-	-	
A0003B16	199		Overtime		2,134		15,000		15,000		-	
A0003B16	293		Building Improvements		811,097		-		-		-	
A0003B16	429		Dues		3,300		3,322		3,100		(222)	
A0003B16	431		Rental Facilities		3,931,687		2,856,314		2,712,352		(143,962)	WNED lease expires August 2015.
A0003B16	440		Contract Services		224,336		313,122		435,858		122,736	Costs for MEC/Montessori (non-aidable).
A0003B16	449		Building Inventory		0		-		1,230,000		1,230,000	Mandated Building Condition Survey.
A0003B16	466		Maintenance Contracts		0		2,300		2,500		200	
A0003B16	472		Printing & Advertising		17,332		15,000		16,000		1,000	
A0003B16	474		Employee Mileage		8,103		8,400		8,500		100	
A0003B16	475		Employee PLO/Conference		0		3,000		3,000		-	
A0003B16	501		Office Supplies & Expenses		1,205		9,400		8,000		(1,400)	
				11.00	5,751,750	11.00	3,984,027	11.00	5,192,479	-	1,208,452	
CUSTODIAN ENGINEERS												
A0003D16	160		Supervisory Civil Service Staff	2.00	169,136	2.00	172,813	2.00	172,813	-	-	
A0003D16	165		Civil Service Staff	1.00	40,593	1.00	42,443	1.00	42,443	-	-	
A0003D16	186		Custodian Engineers	55.00	2,713,362	56.00	2,755,290	61.00	3,043,548	5.00	288,258	From below.
A0063D16	186		Custodian Engineers	1.00	49,956	1.00	49,956	-	-	(1.00)	(49,956)	Moved to A0003D16.
A0803D16	186		Custodian Engineers	1.00	54,339	1.00	56,481	-	-	(1.00)	(56,481)	Moved to A0003D16.
A2003D16	186		Custodian Engineers	1.00	44,393	1.00	49,956	-	-	(1.00)	(49,956)	Moved to A0003D16.
A2043D16	186		Custodian Engineers	1.00	49,956	1.00	49,956	-	-	(1.00)	(49,956)	Moved to A0003D16.
A3073D16	186		Custodian Engineers	1.00	40,979	1.00	49,956	-	-	(1.00)	(49,956)	Moved to A0003D16.
A0003D16	187		Custodian Subs	0.00	138,931	-	134,027	-	130,320	-	(3,707)	
A0003D16	188		Custodian Evening School	0.00	213,629	-	249,423	-	247,604	-	(1,819)	
A0003D16	199		Overtime		280,965		89,388		-		(89,388)	
A0003D16	199 JSCB		Overtime		83,258		-		100,000		100,000	
A0003D16	203		Janitorial Equipment		38,798		33,085		25,570		(7,515)	
A0003D16	409		Meeting Expense						1,200		1,200	
A0003D16	440		Contract Services		162,660		161,970		170,829		8,859	
A0003D16	461		Elevator Maintenance		138,017		156,590		158,000		1,410	
A0003D16	462		Oil Burner Maintenance		85,428		93,476		130,200		36,724	
A0003D16	474		Employee Mileage		0		1,500		1,350		(150)	
A0003D16	475		Employee PLO/Conference		0		1,200		-		(1,200)	
A0003D16	485		Contract Benefits Custodian		2,741,918		3,190,350		3,400,000		209,650	Health insurance increases for custodial staff.
A0003D16	486		Contracted Day School		15,098,696		14,880,919		14,735,070		(145,849)	Based on contracts for operating and open schools
A0003D16	487		Contract Summer School		38,027		57,265		35,000		(22,265)	
A0003D16	488		Extra Activities		197,134		249,640		250,866		1,226	
A0003D16	540		Supplies & Materials		535,860		596,364		574,545		(21,819)	
A0003D16	583		Minor Repairs		62,114		72,490		71,142		(1,348)	
A0003D16	587		Electric Light Bulbs		51,571		54,781		59,600		4,819	
				63.00	23,029,722	64.00	23,249,319	64.00	23,350,100	-	100,781	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED		
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
BUILDING OPERATION												
A0003E16	424		Insurance		\$ 531,549		\$ 531,549		\$ 542,180		\$ 10,631	
A0003E16	460		Fuel Storage Maintenance		9,975		30,000		8,000		(22,000)	Budgeted costs are from Utility Energy Advantage
A0003E16	492		Electric Light & Power		5,826,198		5,788,922		5,131,967		(656,955)	Budgeted costs are from Utility Energy Advantage
A0003E16	492	JSCB	Electric Light & Power		2,286		-		-		-	
A0003E16	493		Water		633,390		532,240		647,000		114,760	Rate increase
A0003E16	496		Oil		134,816		90,000		90,000		-	
A0003E16	497		Natural Gas		3,670,104		3,962,611		2,814,731		(1,147,880)	Budgeted costs are from Utility Energy Advantage
				0.00	10,808,318	-	10,935,322	-	9,233,878	-	(1,701,444)	
BUILDING SAFETY AND HEALTH												
A0003F16	160		Supervisory Civil Service Staff	2.00	141,385	2.00	147,301	2.00	149,161	-	1,860	
A0003F16	199		Overtime		1,041		9,780		9,778		(2)	
A0003F16	401		Licensing Fees		7,870		9,296		10,956		1,660	
A0003F16	404		Physicals		0		3,000		2,805		(195)	
A0003F16	440		Contract Services		52,400		61,500		55,000		(6,500)	
A0003F16	454		Envir Test, Insp & Remediation		106,978		306,700		330,700		24,000	Indoor air quality investigations, waste disposal
A0003F16	463		Integrated Pest Management		45,116		45,000		50,000		5,000	for science
A0003F16	467		Fire Equipment Repairs		36,392		75,800		46,000		(29,800)	
A0003F16	469		Repair Services		0		2,000		3,500		1,500	
A0003F16	474		Employee Mileage		0		1,997		1,797		(200)	
A0003F16	475		Employee PLO/Conference		4,683		7,110		15,480		8,370	
A0003F16	560		Safety Materials & Supplies		38,871		37,500		44,100		6,600	
A0003F16	561		Supp Mat Defibrillators		28,745		22,345		40,000		17,655	
A0003F16	581		Supp Pool & Shower		26,314		40,340		44,000		3,660	
A0003F16	582		Supp Feedwater		88,776		90,000		94,000		4,000	
				2.00	578,572	2.00	859,669	2.00	897,277	-	37,608	
GROUNDS SERVICES												
A0003G16	160		Supervisory Civil Service Staff	1.00	61,562	1.00	63,412	1.00	63,412	-	-	
A0003G16	177		Cement Mason	1.00	110,287	1.00	104,808	1.00	104,808	-	-	
A0003G16	180		Maintenance & Repair Staff	12.00	452,196	12.00	455,628	12.00	455,628	-	-	
A0003G16	199		Overtime		127,125		94,245		125,000		30,755	Johnnie B. Wiley; Projected costs of storm rehab &
A0003G16	204		Vehicle		36,371		22,000		22,000		-	use of fields by non school related events.
A0003G16	417		Contract Grounds Upkeep		62,844		60,431		60,000		(431)	
A0003G16	432		Rental of Equipment		12,801		15,000		36,000		21,000	Current snow plow inoperable; rental of vehicle vs.
A0003G16	440		Contract services		4,225		21,000		21,000		-	purchase of new plow
A0003G16	474		Employee Mileage		0		4,600		4,600		-	
A0003G16	585		Supp & Mat Upkeep Grounds		158,033		131,700		165,000		33,300	Necessary due to November storm damages.
				14.00	1,025,444	14.00	972,824	14.00	1,057,448	-	84,624	
EQUIPMENT REPAIR SERVICES												
A0003H16	180		Equipment Repair Services	6.00	225,915	6.00	255,962	6.00	257,049	-	1,087	
A0003H16	199		Overtime		8,002		5,000		5,000		-	
A0003H16	469		Repair Services		7,549		14,000		12,600		(1,400)	
A0003H16	474		Employee Mileage		0		5,000		4,500		(500)	
A0003H16	501		Office Supplies & Expenses		308		900		800		(100)	
A0003H16	543		Supplies & Equipment Repair		89,678		110,000		107,000		(3,000)	
				6.00	331,453	6.00	390,862	6.00	386,949	-	(3,913)	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED		
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
BUILDING MAINTENANCE & REPAIRS												
A0003J16	160		Supervisory Civil Service Staff	0.00	\$ 1,392	-	\$ -	-	\$ -	-	\$ -	New data room support
A0003J16	165		Civil Service Staff	2.00	91,404	2.00	93,816	2.00	93,816	-	-	
A0003J16	171		Bldg. Repair	9.00	852,285	9.00	890,020	9.00	890,020	-	-	
A0003J16	172		Painting	2.00	190,778	2.00	202,960	2.00	202,960	-	-	
A0003J16	174		Heat & Vent	5.00	465,453	6.00	540,190	6.00	486,430	-	(53,760)	
A0003J16	175		Plumbing	4.00	437,096	5.00	504,236	5.00	412,076	-	(92,160)	
A0003J16	176		Electrical	5.00	509,914	6.00	566,520	6.00	512,760	-	(53,760)	
A0003J16	179		Emergency Work		256,376		-		-		-	
A0003J16	180		Maintenance & Repair Staff	9.00	361,828	10.00	395,947	10.00	395,947	-	-	
A0003J16	199		Overtime		18,346		220,000		220,000		-	
A0003J16	204		Vehicles		12,888		30,000		30,000		-	
A0003J16	411		Repair Contracts		173,829		150,000		75,000		(75,000)	
A0003J16	413		Contract Graffiti Removal		0		3,000		3,000		-	
A0003J16	414		Heat & Ventilation Contracts		170,946		315,000		190,000		(125,000)	
A0003J16	415		Plumbing Contracts		5,215		10,000		9,000		(1,000)	
A0003J16	416		Electrical Contracts		205,878		217,000		225,000		8,000	
A0003J16	432		Rental of Equipment		0		3,500		3,150		(350)	
A0003J16	474		Employee Mileage		101		6,000		5,400		(600)	
A0003J16	501		Office Supplies & Expenses		165		1,650		1,500		(150)	
A0003J16	571		Bldg Repair Supplies & Materials		182,473		235,000		235,000		-	
A0003J16	572		Painting Supplies & Materials		38,782		35,000		50,000		15,000	
A0003J16	573		Glazing Supplies & Materials		5,655		40,000		45,000		5,000	
A0003J16	574		Heat & Vent Supplies & Materials		186,739		185,000		185,000		-	
A0003J16	575		Plumbing Supply & Materials		101,015		90,000		90,000		-	
A0003J16	576		Electrical Supply & Materials		52,168		60,000		72,000		12,000	
				36.00	4,320,729	40.00	4,794,839	40.00	4,433,059	-	(361,780)	
SERVICE CENTER-INVENTORY/DISTRICT FLEET												
A9033W16	165		Civil Service Staff	5.00	208,613	6.00	267,408	5.00	214,065	(1.00)	(53,343)	Transfer to 180.
A9033W16	180		Maintenance & Repair Staff	35.00	1,374,219	35.00	1,347,811	36.00	1,401,154	1.00	53,343	Transfer from 165.
A9033W16	196		Temporary Laborers		725		-		-	-	-	
A9033W16	199		Overtime		141,985		524,720		524,720		-	
A9033W16	199 JSCB		Overtime		475,189		-		-		-	
A9033W16	207		Service Center Equipment		636		2,000		1,800		(200)	
A9033W16	424		Insurance		141,064		144,000		144,000		-	
A9033W16	440		Contract Services - Dumpster		15,661		40,000		15,000		(25,000)	
A9033W16	469		Repair Services School & Office		13,453		15,506		16,893		1,387	
A9033W16	501		Office Supplies & Expenses		2,220		3,900		3,510		(390)	
A9033W16	510		Copier Supplies		27,195		60,454		54,409		(6,045)	
A9033W16	541		Shipping & Packing Supp		9,620		2,500		2,250		(250)	
A9033W16	570		Supplies Materials Truck & Car		33,374		65,652		54,570		(11,082)	
A9033W16	578		Lub and Antifreeze		1,151		8,000		7,200		(800)	
A9033W16	579		Bus Tires and Chains		10,560		17,500		15,750		(1,750)	
A9033W16	588		Vehicle Fuel		96,587		185,000		185,000		-	
				40.00	2,552,252	41.00	2,684,451	41.00	2,640,321	-	(44,130)	
CENTRAL MAILING												
A0003X16	165		Civil Service Staff	1.00	35,276	1.00	37,137	1.00	38,166	-	1,029	
A0003X16	199		Overtime		130		5,000		5,000		-	
A0003X16	466		Maintenance Contracts		5,650		6,045		6,045		-	
A0003X16	473		Postage		265,838		308,850		308,850		-	
A0003X16	501		Office Supplies & Expenses		643		1,200		1,200		-	
				1.00	307,538	1.00	358,232	1.00	359,261	-	1,029	

ORG	DEPARTMENT	BUDGET NARRATIVE
A0004A20	OFFICE OF STRATEGIC ALIGNMENT & INNOVATION	Budget Narrative not on file.
A0004B20	OFFICE OF SCHOOL LEADERSHIP	The Office of School Leadership directly supports the District's Academic Achievement Plan through the support and supervision of school administrators. Efficient and effective support of our school administrators ensures that all schools receive the necessary resources to provide effective instruction to all students, which includes not only tangible resources, but also provides school administrators with the skills and knowledge necessary to act as instructional leaders and maintain a safe and orderly environment in our schools.
A0004C21	CHARTER SCHOOLS	The mission of the Charter School Department is to audit the payments the District makes to Charter Schools and to supply district support to these schools. Charter School tuition payments are a determined by a state tuition formula that is based on school enrollment.
A0004D21	REGULAR INSTRUCTION	The purpose of the Regular Instruction budget is to provide elementary classroom teachers, aides and assistants for Buffalo Public School students, make tuition payments for resident students attending schools in other districts and to make sure that instructional support is available to teachers by ensuring the availability of resources to supplement or enhance classroom instruction.
A0004E20	CURRICULUM DEVELOPMENT	Budget Narrative not on file.
A0004F20	STAFF DEVELOPMENT	This Org was discontinued in 2013-14
A0004H20	OFFICE OF FEDERAL AND STATE PROGRAMS	This Org was discontinued in 2013-14
A0004J21	HOME/ALTERNATIVE INSTRUCTION	The mission of the Home and Alternative Instruction department is to provide direct instruction to students who will miss school due to medical reasons or suspensions. This will afford these students to stay on par with their academics.
A0004R20	OFFICE OF SHARED ACCOUNTABILITY	The purpose of the Office of Shared Accountability is to support the Buffalo Public School Academic Achievement Plan through our commitment to service. We will foster a culture of quality data based on the four pillars of accuracy, security, utility, and timeliness. The OSA will provide appropriate knowledge and skill sets to all district and school level stakeholders in full support of improving all student achievement.
A0004S16	SECURITY	The purpose of the Security Department is to provide a safe and secure environment for staff, students, parents and visitors while on District owned property.
A0003C16	SECURITY (PLANT PORTION)	The purpose of the Security function is to provide security intrusion monitoring, training, card access capability, manage exterior and internal access points and maintain all district security system components including intrusion, P2000, Site manager, cameras and related equipment installed in all sites for safe operation and the safety of all students, staff and visitors. (Budgeted with A0004S16)
A0004T20	INSTRUCTIONAL SUPERVISION	The mission of the Instructional Supervision department is to provide administrative and clerical staff for all public schools in the District and to allow for safe, educationally inviting buildings where students and teachers work together to promote healthy learning environments where students can achieve.

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
STRATEGIC ALIGNMENT INNOVATION												
A0004A20	165		Civil Service Staff	0.00	\$ 1,050	-	\$ -	-	\$ -	-	\$ -	
A0004A20	191		Exempt Administrator					1.00	150,000	1.00	150,000	Chief of Strategic Alignment previously grant funded
				0.00	1,050	-	-	1.00	150,000	1.00	150,000	
OFFICE OF SCHOOL LEADERSHIP												
A0004B20	152		Director	2.80	201,077	2.80	236,127	2.00	173,550	(0.80)	(62,577)	
A0004B20	165		Civil Service Staff	2.00	80,830	2.00	99,750	2.00	98,395	-	(1,355)	
A0004B20	191		Exempt Administrator	2.25	405,905	3.00	405,000	3.00	405,000	-	-	
A0004B20	429		Dues		0		525		300		(225)	
A0004B20	474		Employee Mileage		282		-		-		-	
A0004B20	475		Employee PLO/Conference		0		2,000		2,000		-	
A0004B20	501		Office Supplies & Expenses		995		250		1,250		1,000	
A0004B20	523		Subscriptions		0		888		600		(288)	
				7.05	689,089	7.80	744,540	7.00	681,095	(0.80)	(63,445)	
CHARTER SCHOOLS												
A0004C21	160		Civil Service Supervisory Staff	0.50	32,369	0.50	32,207	0.50	32,207	-	-	
A0004C21	165		Civil Service Research Aide	1.00	25,986	1.00	54,292	1.00	54,292	-	-	
A0004C21	199		Overtime		929							
A0004C21	471		Charter School Tuition		94,081,093		98,000,000		103,500,000		5,500,000	Based on enrollment and tuition rate projections.
				1.50	94,140,377	1.50	98,086,499	1.50	103,586,499	-	5,500,000	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
REGULAR INSTRUCTION												
A0004D21	108		Instructional Grievance		\$ 1,080,376		\$ 700,000		\$ 700,000		\$ -	All instructional staff positions are projected based on enrollment projections and school based budgets either received or to be received.
A0004D21	110		Instructional Coach	1.54	66,419	4.07	223,850	6.80	386,655	2.73	162,805	
A0004D21	112		Teaching Assistants	62.00	1,184,069	-	-	-	-	-	-	
A0064D21	112		Teaching Assistants	2.27	47,659	-	-	-	-	-	-	
A0804D21	112		Teaching Assistants	1.00	8,364	-	-	-	-	-	-	
A2004D21	112		Teaching Assistants	1.00	8,769	1.00	19,429	-	-	(1.00)	(19,429)	
A2044D21	112		Teaching Assistants	0.00	0	1.00	19,429	-	-	(1.00)	(19,429)	
A3074D21	112		Teaching Assistants	0.00	5,077	1.00	19,429	-	-	(1.00)	(19,429)	
A0004D21	113		Hourly Teaching Assistants	1.00	52,797		73,785		73,785		-	
A7114D21	120		Teachers K-3	252.00	14,641,768	259.50	14,337,375	268.00	14,836,748	8.50	499,373	
A0064D21	120		Teachers K-3	8.00	502,907	8.00	458,736	-	-	(8.00)	(458,736)	
A0804D21	120		Teachers K-3	3.00	163,282	8.00	458,736	-	-	(8.00)	(458,736)	
A7114D21	121		Teachers 4-6	171.00	9,693,534	160.00	8,880,000	167.00	9,495,787	7.00	615,787	
A0064D21	121		Teachers 4-6	4.00	228,286	6.00	332,784	-	-	(6.00)	(332,784)	
A0804D21	121		Teachers 4-6	2.00	124,085	6.00	332,784	-	-	(6.00)	(332,784)	
A0004D21	132		Packing & Moving		76,935		90,000		90,000		-	
A0004D21	134		Class Scheduling/Organization		37,729		50,000		50,000		-	
A0004D21	135		Teachers Ancillary		17,080		35,000		31,500		(3,500)	
A0004D21	136		Teachers 9-12	0.00	0	33.10	1,748,208	71.62	4,072,385	38.52	2,324,177	Positions to be allocated by schools
A0004D21	146		Instruction Sick Lv Replacement		3,072,497		3,002,681		3,002,681		-	
A0004D21	148		Coordinators	7.90	289,511	3.60	226,962	5.05	287,149	1.45	60,187	
A0004D21	149		Substitute Teachers		5,646,826		5,900,000		5,900,000		-	
A0004D21	166		Teacher Aides	65.00	670,785	118.34	2,312,847	132.53	1,981,022	14.19	(331,825)	
A0064D21	166		Teacher Aides	0.00	0	2.00	38,858	-	-	(2.00)	(38,858)	
A0804D21	166		Teacher Aides	1.00	19,570	2.00	38,858	-	-	(2.00)	(38,858)	
A2004D21	166		Teacher Aides		4,401		-		-		-	
A2044D21	166		Teacher Aides	1.00	22,788	-	-	-	-	-	-	
A3074D21	166		Teacher Aides	1.00	14,083		-		-	-	-	
A0004D21	167		Hourly Sub Teacher Aides		217,342		423,945		400,945		(23,000)	
A2044D21	200		Instructional Equipment		2,021		-		-	-	-	
A2054D21	200		Instructional Equipment		942		-		-	-	-	
A0424D21	208		Office Equipment		660		-		-	-	-	
A0004D21	432		Rental Equipment - Xerox/Konica		1,547,950		1,686,284		1,686,284		-	
A0004D21	433		Rental Computer Access Svce		3,737,347		3,754,957		3,716,619		(38,338)	
A0004D21	440		Contract Services		52,200		-		-		-	
A0004D21	466		Maintenance Contracts		25,528		30,000		30,000		-	
A0004D21	473		Postage		48,783		52,371		49,000		(3,371)	
A0004D21	474		Employee Mileage		44,825		52,296		52,000		(296)	
A0004D21	477		Non Employee Travel		0		5,000		4,500		(500)	
A0004D21	479		Student Placement - Other Dist		1,209,796		1,600,000		1,429,600		(170,400)	
A2124D21	479		Student Placement - DaVinci		157,500		163,200		171,360		8,160	
A3354D21	479		Student Placement - Middle College		585,250		612,000		642,600	-	30,600	
A0004D21	480 EXMPT		Textbooks Elem. Schools		4,095,426		1,996,610		1,984,610		(12,000)	
A0004D21	481 EXMPT		Textbooks Acad HS		984,430		706,372		750,022		43,650	
A0004D21	482 EXMPT		Textbooks Voc HS		5,021		61,230		-		(61,230)	
A0004D21	483 EXMPT		Textbooks Non Public Schools		543,592		600,000		630,000		30,000	
A0004D21	500		Instructional Supplies		1,427,513		1,421,063		1,385,166		(35,897)	
A0004D21	502		Teacher Petty Cash		158,473		263,992		263,992		-	
A0004D21	503		Principal Petty Cash		31,969		57,906		57,906		-	
A0004D21	531		Emergency School Supplies		5,107		31,000		31,000		-	
A0004D21	532		New Classroom Supplies		184,949		120,000		120,000		-	
				584.71	52,792,272	613.61	52,937,977	651.00	54,313,316	37.39	1,375,339	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES	
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED			
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL		
CURRICULUM DEVELOPMENT													
A0004E20	104		Curriculum Committee Chair	0.50	\$ 1,394	0.50	\$ 15,000	0.50	\$ 13,500	-	\$ (1,500)		
A0004E20	105		Curriculum Committee Member		9,533		35,000		26,955	(8,045)			
A0004E20	151		Assistant Superintendent		30,997		49,016		49,032	16			
A0004E20	152		Director		22,447		-		-	-			
A0004E20	158		Admin Ancillary Acct		777		-		-	-			
A0004E20	165		Civil Service Staff		1.00		41,312		1.00	41,312	-		-
A0004E20	191		Exempt Administrator		1.00		82,184		1.00	130,000	-		30,000
A0004E20	475		Empl. PLO/Conf Exp.		405		2,500		2,250	(250)			
A0004E20	501		Civil Service Staff			300	130		(170)				
				0.50	147,737	2.50	273,128	2.50	293,179	-	20,051		
STAFF DEVELOPMENT													
A0004F20	152		Director	0.00	7,652	-	-	-	-	-	-		
				0.00	7,652	-	-	-	-	-	-		
OFFICE OF FEDERAL & STATE PROGRAMS													
A0004H20	199		Overtime		657		-		-		-		
				0.00	657	-	-	-	-	-	-		
HOME/ALTERNATIVE INSTRUCTION													
A0004J21	130		Alt Instruction Elementary	1.00	49,384	1.00	50,712	-	-	(1.00)	(50,712)	In 14-15 1.0 of SBB was coded in the department but in 15-16 it is not	
A0004J21	135		Teacher Ancillary		172,615		160,000		144,000	-	(16,000)		
A0004J21	136		Alt Instruction Secondary	1.00	48,704	1.00	54,002	1.00	56,861	-	2,859		
A0004J21	138		Part Time Home Instruction	0.00	679,870	-	645,000	-	650,000	-	5,000		
A0004J21	148		Health Impaired Coordinator	1.00	75,157	1.00	75,157	1.00	75,157	-	-		
A0004J20	153		Supervisor	0.60	51,057	1.00	85,096	1.00	86,669	-	1,573		
A0004J20	158		Admin Ancillary Acct		97,039		77,500		69,750		(7,750)		
A0004J20	165		Civil Service Staff	2.00	75,500	1.00	38,891	2.00	70,184	1.00	31,293	1.0 FTE increase due to work volume.	
A0004J21	199		Overtime		2,298		-		7,200		7,200		
A0004J21	500		Instructional Supplies		1,317		-		-		-		
A0004J21	501		Office Supplies		261		200		300		100		
				5.60	1,253,203	5.00	1,186,558	5.00	1,160,121	-	(26,437)		
SHARED ACCOUNTABILITY													
A0004R20	151		Assistant Superintendent	1.00	94,470	1.00	95,801	1.00	100,536	-	4,735	1.0 FTE increase due to Race to the Top grant ending.	
A0004R20	152		Director	0.00	0	-	-	1.00	81,419	1.00	81,419		
A0004R20	153		Supervisor	3.00	250,781	3.00	251,243	3.00	251,243	-	-		
A0004R20	158		Admin Ancillary Act.		0		3,000		2,652		(348)		
A0004R20	165		Civil Service Staff	3.00	144,261	3.00	146,168	5.00	248,272	2.00	102,104	2.0 FTE increase due to Race to the Top grant ending.	
A0004R20	199		Overtime		781		1,500		-		(1,500)		
A0004R20	202		Computer Hardware		0		-		2,700		2,700		
A0004R20	429		Dues		835		850		903	-	53		
A0004R20	440		Contract Services		6,206		7,043		7,043		-		
A0004R20	474		Employee Mileage		0		900		-		(900)		
A0004R20	475		Employee PLO/Conference		4,000		4,200		4,200		-		
A0004R20	501		Office Supplies & Expenses		887		600		700		100		
A0004R20	512		Testing Materials		972,312		943,417		943,417		-		
A0004R20	515		Software		0		1,500		-	-	(1,500)		
				7.00	1,474,533	7.00	1,456,222	10.00	1,643,085	3.00	186,863		

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED		
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
SECURITY												For temporary replacement of security guards on leave.
A0004S16	160		Director of Security/Homeland	0.00	\$ -	1.00	\$ 69,080	1.00	\$ 56,763	-	\$ (12,317)	
A0004S16	161		Security Officers	47.00	2,019,199	54.00	2,250,648	54.00	2,294,043	-	43,395	
A0004S16	165		Civil Service Staff	1.00	40,016	1.00	40,016	1.00	40,016	-	-	
A0004S16	191		Exempt Administrator	0.50	56,031	0.50	57,500	0.50	55,000	-	(2,500)	
A0004S16	194		Temporary Replacement						90,000		90,000	
A0004S16	199		Overtime		381,971		450,000		375,000		(75,000)	
A0004S16	401		License		50		500		450		(50)	
A0004S16	406		Outside Security Services		360,000		300,000		270,000		(30,000)	
A0004S16	436		Electronic Surveillance		0		10,000		9,000		(1,000)	
A0003C16	436		Electronic Surveillance (Plant Portion)		75,311		86,112		106,862		20,750	
A0004S16	440		Contract Services		8,415		10,000		9,000		(1,000)	
A0004S16	469		Repair Services		0		5,000		4,500		(500)	
A0004S16	474		Employee Mileage		0		500		-		(500)	
A0004S16	560		Supplies & Materials		15,573		25,000		22,500		(2,500)	
				48.50	2,956,566	56.50	3,304,356	56.50	3,333,134	-	28,778	
SUPERVISION INSTRUCTIONAL												All allocations based on SBBs
A0004T20	108		Grievance		55,126		10,000		10,000		-	
A0004T20	150		Principal on Assignment	0.80	68,338	0.80	88,618	0.80	82,683	-	(5,935)	
A0004T20	153		Dean of Student	7.00	391,625	11.00	821,735	2.00	171,708	(9.00)	(650,027)	
A0004T20	154		Principal Elementary School	36.00	3,483,314	35.00	3,484,869	40.00	4,091,877	5.00	607,008	
A0064T20	154		Principal Elementary School	1.00	94,961	1.00	94,961	-	-	(1.00)	(94,961)	
A0804T20	154		Principal Elementary School	1.00	96,456	1.00	96,456	-	-	(1.00)	(96,456)	
A0004T20	155		Asst Principal Elem School	42.00	3,519,817	44.00	3,590,554	49.00	4,087,617	5.00	497,063	
A0064T20	155		Asst Principal Elem School	1.00	91,572	1.00	91,572	-	-	(1.00)	(91,572)	
A0804T20	155		Asst Principal Elem School	1.00	96,810	1.00	96,810	-	-	(1.00)	(96,810)	
A0004T20	156		Principal Sec School	18.00	1,867,337	18.00	1,873,759	21.00	2,286,004	3.00	412,245	
A2004T20	156		Principal Sec School	1.00	95,836	2.00	202,090	-	-	(2.00)	(202,090)	
A2044T20	156		Principal Sec School	1.00	105,183	1.00	109,118	-	-	(1.00)	(109,118)	
A3074T20	156		Principal Sec School	1.00	98,852	1.00	103,788	-	-	(1.00)	(103,788)	
A0004T20	157		Asst Principal Sec School	24.00	1,962,453	25.00	2,135,252	30.50	2,787,134	5.50	651,882	
A2004T20	157		Asst Principal Sec School	2.00	125,572	2.00	164,355	-	-	(2.00)	(164,355)	
A2044T20	157		Asst Principal Sec School	3.00	277,043	2.00	196,864	-	-	(2.00)	(196,864)	
A3074T20	157		Asst Principal Sec School	2.00	174,869	1.00	100,707	-	-	(1.00)	(100,707)	
A0004T20	158		Admin Ancillary Activities		54,949		75,000		62,000		(13,000)	
A0004T20	159		Sub Administrator	0.00	750,708	-	500,000	-	500,000	-	-	
A0004T20	163		School Clerical	93.50	3,583,970	82.33	3,379,285	91.00	3,914,905	8.67	535,620	
A0064T20	163		School Clerical	3.00	97,303	1.50	60,435	-	-	(1.50)	(60,435)	
A0804T20	163		School Clerical	1.50	67,242	1.00	41,968	-	-	(1.00)	(41,968)	
A2004T20	163		School Clerical	2.00	106,540	2.50	103,754	-	-	(2.50)	(103,754)	
A2044T20	163		School Clerical	2.00	78,690	1.50	62,398	-	-	(1.50)	(62,398)	
A3074T20	163		School Clerical	1.00	43,814	1.00	38,876	-	-	(1.00)	(38,876)	
A0004T20	165		Civil Service Staff	0.00	49	6.00	219,554	6.00	250,847	-	31,293	
A0004T20	194		Temp Sick Leave Replacement		148,239		140,000		140,000	-	-	
A0004T20	199		Overtime		142,133		125,000		85,000		(40,000)	
A3354T20	199		Overtime		1,184		-		-		-	
A0004T20	474		Employee Mileage		1,460		8,500		7,650		(850)	
A0004T20	475		Employee PLO/Conference		0		5,000		4,500		(500)	
A0004T20	501		Office Supplies & Expenses		73		-		-		-	
				244.80	17,681,516	242.63	18,021,278	240.30	18,481,925	(2.33)	460,647	

ORG	DEPARTMENT	BUDGET NARRATIVE
A0005C20	OFFICE OF ELEMENTARY EDUCATION	Budget Narrative not on file.
A0005E21	ENGLISH LANGUAGE ARTS	The overall mission of the English Language Arts Department is to promote literacy. Our goals are to encourage students to think beyond the obvious and develop reading, writing and critical thinking skills necessary to meet the expectations of the college and career world.
A0005F21	MATHEMATICS	To provide learning opportunities that will develop our students into college and career ready mathematical thinkers by employing the Mathematical Shifts and incorporating the Standards for Mathematical Practice.
A0005G21	SOCIAL STUDIES	The Department of Social Studies seeks to integrate social studies content with Common Core Literacy Standards and Social Studies practices to help students develop proficiency across grades K- 12 in United States History, New York State History, World History, Geography, Economics, Civics, Citizenship and Government in order to help develop effective citizens in an inter-dependent world.
A0005H21	SCIENCE	Science Department Mission Statement: To create a district-wide learning community, to support literacy through high academic achievement of the science learning standards.
A0005J21	PHYSICAL EDUCATION	Physical Education is one of the areas of education that focuses on educating the whole child. The mission of the Physical Education department is to enable students to acquire the knowledge and skills as a foundation for engaging in regular, lifelong physical activity so that they may lead a healthy, productive, and fulfilling life. The sequential physical education program includes a variety of age appropriate activities with an emphasis on personal fitness designed to promote growth in skill, knowledge, and appreciation of an active lifestyle. An emphasis is placed on the instruction of skills and activities that reflect current trends in fitness and healthy lifestyles. Physical Education helps improve a child's mental alertness, academic performance, and readiness to learn.
A0005K21	READING	The Reading Department of the Buffalo Public Schools is committed to supporting and enhancing quality research based literacy instruction aligned to the Common Core Learning Standards in order to promote student achievement.
A0005N21	ART	The mission of the Art Education Department is to encourage and cultivate in our students a life-long love, respect, understanding and appreciation of the Visual Arts, in whereas the Visual Arts plays an integral role in the academic successes and achievements of all our students. In keeping true to the spirit of the mission, the Art Education Department has focused on developing initiatives and programs for our students and art teachers that are geared to improving student achievement within the art classroom and beyond.
A0005P21	VOCAL MUSIC	The stated mission of the Music Department is "To enrich the lives of children and their families through the knowledge, performance and appreciation of music as a lifelong learning opportunity."
A0005R21	INSTRUMENTAL MUSIC	
A0005S21	TECHNOLOGY	See Budget Narrative For A0005Z22 -Occupational & Vocational Education
A0005T21	HOME & CAREERS	See Budget Narrative For A0005Z22 -Occupational & Vocational Education
A0005X21	FOREIGN LANGUAGE	The Buffalo Public Schools Languages Other Than English Department firmly believes that reaching communicative competence in a language other than English is an essential part of a world class education. The mission of the BPS Department of Languages Other Than English is to prepare students to become global citizens who possess linguistic proficiency as well as an appreciation and respect for cultural diversity. The department works to ensure the implementation of state and district policies on languages other than English and its goal of ensuring high academic achievement for all through continuous improvement of programs and services and promoting the value of second language acquisition.
A0005Y21 A0005Y26	INSTRUCTIONAL COMPUTER PROGRAM & COMPUTER ASSISTED INSTRUCTION	The Department of Instructional Technology will advance the knowledge of technology resources and facilitate the integration of technology in the classroom in ways that create interactive authentic learning experiences for our students. The goal is to help develop learners who can locate, evaluate and synthesize information, using it to develop and support an idea or to create something new. It is our expectation that students will graduate as technology literate individuals possessing transferable skills that ensure that they are prepared to be active participants and lifelong learners in a global community.
A0005Z22	OCCUPATIONAL & VOCATIONAL EDUCATION	The mission of the Career and Technical Education Department is to assist students in developing the academic and technical skills necessary for successful transition to post secondary education and/or a career pathways. We also seek to develop in our students a desire for lifelong learning in a global society and provide them with the soft skills required in all career pathways.

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES	
ACCOUNT CODE			ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED				
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL		
OFFICE OF ELEMENTARY EDUCATION													
A0005C21	122		Remedial Reading	0.10	\$ 6,376	-	\$ -	-	\$ -	-	\$ -		
A0005C20	152		Director	0.00	23,119	-	-	-	-	-	-		
A0005C20	153		Supervisor	0.25	23,413	0.25	22,737	0.25	22,737	-	-		
A0005C20	165		Civil Service	0.20	7,860	0.50	23,888	0.50	23,888	-	-		
A0005C20	501		Office Supplies & Expenses		0		75		75	-	-		
				0.55	60,767	0.75	46,700	0.75	46,700	-	-		
ENGLISH LANGUAGE ARTS													
A0005E21	122		English Support	0.40	17,541	-	-	-	-	-	-	Final staffing allocations are incomplete; pending school based budgets.	
A0005E21	130		Teachers Sec Sch	30.62	1,686,627								
A0065E21	130		Teachers Sec Sch	1.80	94,933								
A0805E21	130		Teachers Sec Sch	2.00	102,369								
A7135E21	136		Teachers Sec Sch	0.00	0	74.40	4,224,432	83.80	4,764,952	9.40	540,520		
A0065E21	136		Teachers Sec Sch	0.00	0	1.40	79,492	-	-	(1.40)	(79,492)		
A0805E21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)		
A0005E21	136		Teachers Sec Sch	33.20	1,804,153	4.30	236,500	4.08	231,993	(0.22)	(4,507)		
A2005E21	136		Teachers Sec Sch	6.00	350,920	3.70	210,086	-	-	(3.70)	(210,086)		
A2045E21	136		Teachers Sec Sch	5.50	309,578	5.30	300,934	-	-	(5.30)	(300,934)		
A3075E21	136		Teachers Sec Sch	4.40	224,501	2.90	164,662	-	-	(2.90)	(164,662)		
A0005E22	136		Teachers Sec Sch-Occ Ed	33.90	1,935,947	1.15	63,250	2.30	130,781	1.15	67,531		
A7135E22	136		Teachers Sec Sch-Occ Ed	0.00	0	30.50	1,733,748	32.10	1,825,239	1.60	91,491		
A2005E22	136		Teachers Sec Sch-Occ Ed	2.00	113,019	-	-	-	-	-	-		
A0005E20	152		Director of ELA	1.00	82,750	1.00	86,896	1.00	88,866	-	1,970		
A0005E20	165		Civil Service Staff	0.33	15,766	0.33	15,767	0.33	15,313	-	(454)		
A0005E21	501		Office Supplies Expense		65		100		133		33		
				121.15	6,738,170	125.98	7,172,647	123.61	7,057,277	(2.37)	(115,370)		
MATH													
A0005F21	123		Support Math	0.90	36,870	0.23	12,650	-	-	(0.23)	(12,650)	Final staffing allocations are incomplete; pending school based budgets.	
A0005F21	130		Teachers Sec Sch	28.57	1,546,586								
A0065F21	130		Teachers Sec Sch	1.00	62,901								
A0805F21	130		Teachers Sec Sch	0.60	76,789								
A0005F21	136		Teachers Sec Sch	38.43	2,121,155	11.36	600,600	18.81	1,069,556	7.45	468,956		
A0065F21	136		Teachers Sec Sch	0.00	0	1.50	84,223	-	-	(1.50)	(84,223)		
A0805F21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)		
A0005F21	135		Teacher Ancillary Act		0		4,370		3,933		(437)		
A7145F21	136		Teachers Sec Sch	0.00	0	60.80	3,450,679	67.40	3,832,432	6.60	381,753		
A2005F21	136		Teachers Sec Sch	7.00	332,504	3.30	187,374	-	-	(3.30)	(187,374)		
A2045F21	136		Teachers Sec Sch	7.00	385,503	4.50	255,510	-	-	(4.50)	(255,510)		
A3075F21	136		Teachers Sec Sch	4.42	230,943	2.60	147,628	-	-	(2.60)	(147,628)		
A0005F22	136		Teachers Sec Sch-Occ Ed	31.00	1,762,015	4.05	222,750	4.60	261,561	0.55	38,811		
A7145F22	136		Teachers Sec Sch-Occ Ed	0.00	0	27.00	1,533,060	28.40	1,614,853	1.40	81,793		
A0005F20	152		Director	1.00	59,870	1.00	76,939	1.00	78,914	-	1,975		
A0005F20	153		Supervisor	0.00	2,864	-	-	-	-	-	-		
A0005F21	165		Staff	0.00	0	0.50	18,598	-	-	(0.50)	(18,598)		
A0005F21	409		Meeting Expense		0		750		675		(75)		
A0005F21	472		Printing & Advertising		0		750		675		(75)		
A0005F21	474		Employee Mileage		195		-		-		-		
A0005F21	475		Employee PLO/Conference		118		800		720		(80)		
A0005F21	501		Office Supplies Expense		1,946		250		150		(100)		
A0005F21	529		Dues		2,136		1,130		1,017		(113)		
				119.92	6,622,396	117.84	6,654,841	120.21	6,864,486	2.37	209,645		

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES	
ACCOUNT CODE													
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL		
SOCIAL STUDIES													
A0005G21	130		Teachers Sec Sch	32.14	\$ 1,675,330	-	\$ -	-	\$ -	-	\$ -	Final staffing allocations are incomplete; pending school based budgets.	
A0065G21	130		Teachers Sec Sch	1.00	55,366								
A0805G21	130		Teachers Sec Sch	1.20	54,910								
A0005G21	136		Teachers Sec Sch	34.84	2,021,611	9.87	541,248	14.63	831,877	4.76	290,629		
A0065G21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)		
A0805G21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)		
A0005G21	135		Teacher Ancillary Act		13,032		12,000		10,800	-	(1,200)		
A7155G21	136		Teachers Sec Sch	0.00	0	60.80	3,452,224	67.40	3,832,432	6.60	380,208		
A2005G21	136		Teachers Sec Sch	8.00	457,771	3.30	187,374	-	-	(3.30)	(187,374)		
A2045G21	136		Teachers Sec Sch	8.00	391,052	4.50	255,510	-	-	(4.50)	(255,510)		
A3075G21	136		Teachers Sec Sch	4.00	226,884	2.60	147,628	-	-	(2.60)	(147,628)		
A0005G22	136		Teachers Sec Sch-Occ Ed			1.90	104,500	1.80	102,350	(0.10)	(2,150)		
A7155G22	136		Teachers Sec Sch-Occ Ed	33.56	1,847,949	27.00	1,533,060	28.40	1,614,853	1.40	81,793		
A0005G21	149		Substitute Teacher		698		1,500		1,350		(150)		
A0005G20	152		Director	1.00	91,240	1.00	91,240	1.00	92,813	-	1,573		
A0005G21	165		Staff	0.33	15,659	0.33	15,659	0.33	15,767	-	108		
A0005G21	409		Meeting Expense		605		2,000		1,937		(63)		
A0005G21	444		Field Trips		3,204								
A0005G21	472		Printing & Advertising		0		300		270		(30)		
A0005G21	500		Instructional Supplies		1,644		1,000		900		(100)		
A0005G21	501		Office Supplies Expense		0		133		133		-		
				124.07	6,856,955	113.30	6,458,936	113.56	6,505,482	0.26	46,546		
SCIENCE													
A0005H21	130		Teachers Sec Sch	28.55	1,586,555							Final staffing allocations are incomplete; pending school based budgets.	
A0065H21	130		Teachers Sec Sch	1.00	58,656								
A0805H21	130		Teachers Sec Sch	1.25	74,644								
A0005H21	136		Teachers Sec Sch	45.90	2,664,620	9.50	476,330	8.28	470,810	(1.22)	(5,520)		
A0065H21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)		
A0805H21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)		
A7165H21	136		Teachers Sec Sch	0.00	0	73.90	4,197,466	84.90	4,827,499	11.00	630,033		
A2005H21	136		Teachers Sec Sch	8.00	441,531	4.90	278,222	-	-	(4.90)	(278,222)		
A2045H21	136		Teachers Sec Sch	10.00	572,807	6.20	352,036	-	-	(6.20)	(352,036)		
A3075H21	136		Teachers Sec Sch	5.60	296,037	3.80	215,764	-	-	(3.80)	(215,764)		
A0005H22	136		Teachers Sec Sch-Occ Ed			0.10	5,500	0.20	11,373	0.10	5,873		
A7165H22	136		Teachers Sec Sch-Occ Ed	41.00	2,216,168	39.80	2,259,844	41.90	2,382,476	2.10	122,632		
A0005H20	152		Director	1.00	80,278	1.00	80,883	1.00	84,821	-	3,938		
A0005H20	165		Account Clerk	0.33	15,659	0.33	15,659	0.33	15,767	-	108		
A0005H21	440		Contract Services		218,000		218,000		240,000		22,000		
A0005H21	466		Maintenance Contract		0		2,000		3,800		1,800		
A0005H21	472		Printing & Advertising		1,381		2,000		1,800		(200)		
A0005H21	502		Teacher Petty Cash		16,016		17,740		22,138		4,398		
A0005H21	501		Office Supplies Expense		69		-		133		133		
				142.63	8,242,422	141.53	8,235,004	136.61	8,060,617	(4.92)	(174,387)		

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	NOTES
PHYSICAL EDUCATION												
A0005J21	110		Teacher on Special Assign	0.00	\$ -	1.00	\$ 56,780	-	\$ -	(1.00)	\$ (56,780)	Final staffing allocations are incomplete; pending school based budgets.
A0005J21	112		Teaching Assistant	5.00	88,881	3.00	58,800	-	-	(3.00)	(58,800)	
A3075J21	112		Teaching Assistant	1.00	13,079	1.00	19,600	-	-	(1.00)	(19,600)	
A0005J21	130		Gr 7-8 Core / K-12 Curr	61.26	3,303,742	-	-	-	-	-	-	
A0065J21	130		Teachers Sec Sch	1.00	45,597							
A0805J21	130		Teachers Sec Sch	2.00	127,736							
A0005J21	136		Teachers Sec Sch	18.60	1,043,040	0.82	45,100	15.59	1,214,914	14.77	1,169,814	Multi-year expansion of Physical Education Program - year 1 of 5.
A0065J21	136		Teachers Sec Sch	0.00	0	1.67	94,823	-	-	(1.67)	(94,823)	
A0805J21	136		Teachers Sec Sch	0.00	0	2.00	112,724	-	-	(2.00)	(112,724)	
A0005J21	135		Teacher Ancillary Act		0		1,000		1,000	-	-	
A7175J21	136		Teachers Sec Sch	0.00	0	88.14	5,004,518	98.12	5,579,202	9.98	574,684	
A2005J21	136		Teachers Sec Sch	4.00	250,209	2.00	113,560	-	-	(2.00)	(113,560)	
A2045J21	136		Teachers Sec Sch	5.00	329,675	3.20	181,696	-	-	(3.20)	(181,696)	
A3075J21	136		Teachers Sec Sch	2.00	131,219	1.60	90,848	-	-	(1.60)	(90,848)	
A0005J22	136		Teachers Sec Sch-Occ Ed	21.70	1,267,343	0.23	12,650	-	-	(0.23)	(12,650)	
A7175J22	136		Teachers Sec Sch-Occ Ed	0.00	0	16.27	923,811	18.37	1,044,537	2.10	120,726	
A0005J21	149		Substitute		621							
A0005J20	153		Supervisor	1.00	83,058	2.00	168,891	1.00	89,815	(1.00)	(79,076)	
A0005J20	158		Admin Ancillary Act		0		800		720	-	(80)	
A7175J21	166		Teacher Aide	12.00	210,086	15.00	294,000	22.00	428,450	7.00	134,450	
A2005J21	166		Teacher Aide	1.00	19,449	1.00	19,600	-	-	(1.00)	(19,600)	
A2045J21	166		Teacher Aide	1.00	18,836	1.00	19,600	-	-	(1.00)	(19,600)	
A0005J21	440		Contract Services		1,045		4,500		4,500		-	
A0005J21	474		Employee Mileage		59		-		-		-	
A0005J21	475		Employee PLO/Conference		2,091		4,090		2,650		(1,440)	
A0005J21	500		School Supplies		15,601		20,540		-		(20,540)	
A0065J21	500		School Supplies				300		-		(300)	
A0805J21	500		School Supplies				400		-		(400)	
A2005J21	500		School Supplies		426		800		-		(800)	
A2045J21	500		School Supplies				840		-		(840)	
A3075J21	500		School Supplies				520		-		(520)	
A0005J21	501		Office Supplies Expense		98		500		133		(367)	
A0005J21	502		Teacher Fund						24,214		24,214	
				136.56	6,951,891	139.93	7,251,291	155.08	8,390,135	15.15	1,138,844	
READING												
A0005K21	122		Remedial Reading	0.00	0	3.58	196,900	3.07	174,564	(0.51)	(22,336)	
				0.00	0	3.58	196,900	3.07	174,564	(0.51)	(22,336)	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED		
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
ART												Final staffing allocations are incomplete; pending school based budgets.
A0005N21	130		Gr 7-8 Core / K-12 Curr	48.07	\$ 2,574,139	-	\$ -	-	\$ -	-	\$ -	
A0065N21	130		Teachers Sec Sch	1.00	50,711							
A0805N21	130		Teachers Sec Sch	1.17	54,398							
A0005N21	135		Teacher Ancillary Act		1,462		1,300		1,170	-	(130)	
A0005N21	136		Teachers Sec Sch	13.20	719,780	10.87	597,850	13.55	770,467	2.68	172,617	
A0065N21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)	
A0805N21	136		Teachers Sec Sch	0.00	0	1.00	56,709	-	-	(1.00)	(56,709)	
A7205N21	136		Teachers Sec Sch	0.00	0	44.91	2,549,990	52.60	2,990,889	7.69	440,899	
A2005N21	136		Teachers Sec Sch	2.00	113,853	-	-	-	-	-	-	
A2045N21	136		Teachers Sec Sch	3.00	130,033	0.20	11,356	-	-	(0.20)	(11,356)	
A3075N21	136		Teachers Sec Sch	1.40	73,324	-	-	-	-	-	-	
A0005N22	136		Teachers Sec Sch-Occ Ed	5.40	296,273	1.58	97,087	3.28	186,505	1.70	89,418	
A7205N22	136		Teachers Sec Sch-Occ Ed			5.42	298,100	0.52	29,568	(4.90)	(268,532)	
A0005N20	153		Supervisor	1.00	81,950	1.00	81,950	1.00	81,950	-	-	
A0005N21	158		Admin Ancillary Act		0		-		479	-	479	
A0005N20	165		Senior Account Clerk Typist	0.50	19,156	0.50	19,690	0.50	19,690	-	-	
A0005N21	200		Instructional Equipment		0				1,800		1,800	
A0005N21	409		Meeting Expense		960		-		850		850	
A0005N21	429		Dues						2,500		2,500	
A0005N21	432		Rental Equipment		0		500		558		58	
A0005N21	440		Contract Services		3,338		2,100		1,800		(300)	
A0005N21	443		Cultural Activity						260		260	
A0005N21	472		Printing & Advertising Expense		1,520		1,000		505		(495)	
A0005N21	474		Employee Mileage		731		-		-		-	
A0005N21	475		Employee PLO/Conference		801		2,000		2,340		340	
A0005N21	477		Non Employee Travel		190						-	
A0005N21	500		School Supplies		31,032		32,570		-		(32,570)	
A0065N21	500		School Supplies		286		300		-		(300)	
A0805N21	500		School Supplies		349		350		-		(350)	
A2005N21	500		School Supplies		545		600		-		(600)	
A2045N21	500		School Supplies		874		900		-		(900)	
A3075N21	500		School Supplies		518		600		-		(600)	
A0005N21	501		Office Supplies Expense		103		150		150		-	
A0005N21	502		Teacher Fund						23,076		23,076	
A0005N21	529		Incentive Awards				-		900		900	
				76.74	4,156,328	66.48	3,811,882	71.45	4,115,457	4.97	303,575	
VOCAL MUSIC												Final staffing allocations are incomplete; pending school based budgets.
A0005P21	130		Teachers Sec Sch	41.86	2,326,470		-		-		-	
A0065P21	130		Teachers Sec Sch	1.00	42,486							
A0805P21	130		Teachers Sec Sch	1.17	52,851							
A7215P21	136		Teachers Sec Sch	0.00	0	44.18	2,508,541	52.51	2,985,772	8.33	477,231	
A0065P21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)	
A0805P21	136		Teachers Sec Sch	0.00	0	1.00	56,709	-	-	(1.00)	(56,709)	
A0005P21	136		Teachers Sec Sch	4.90	254,876	3.35	184,250	3.96	225,170	0.61	40,920	
A2005P21	136		Teachers Sec Sch		5,483							
A2045P21	136		Teachers Sec Sch	1.00	47,674	0.20	11,356	-	-	(0.20)	(11,356)	
A0005P22	136		Teachers Sec Sch	4.00	238,896	1.58	98,684	1.48	84,155	(0.10)	(14,529)	
A7215P22	136		Teachers Sec Sch			0.42	23,100	0.52	29,568	0.10	6,468	
A0005P20	153		Supervisor	0.50	45,694	0.50	45,694	0.50	46,481	-	787	
A0005P20	165		Senior Account Clerk Typist	0.50	19,156	0.50	19,690	0.50	19,690	-	-	
A0005P21	500		School Supplies		9,612		9,888		-		(9,888)	
A0065P21	500		School Supplies		198		166		-		(166)	
A0805P21	500		School Supplies		230		234		-		(234)	
A2045P21	500		School Supplies		200		200		-		(200)	
A0005P21	501		Office Supplies Expense		114		100		100		-	
A0005P21	502		Teacher Fund						12,066		12,066	
				54.93	3,043,939	52.73	3,015,392	59.47	3,403,002	6.74	387,610	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
INSTRUMENTAL MUSIC												Final staffing allocations are incomplete; pending school based budgets. 4.94 FTE from the Mayors Instrumental Music Grant.
A0005R21	130		Gr 7-8 Core / K-12 Curr	6.68	\$ 373,820	-	\$ -	-	\$ -	-	\$ -	
A0005R21	135		Teacher Ancillary Act		3,509		5,876		5,876		-	
A0005R21	136		Teachers Sec Sch	4.10	242,470	4.36	158,855	10.78	612,963	6.42	454,108	
A2005R21	136		Teachers Sec Sch	1.00	53,455	-	-	-	-	-	-	
A3075R21	136		Teachers Sec Sch	0.00	5,323	-	-	-	-	-	-	
A0005R22	136		Teachers Sec Sch-Occ Ed	3.60	230,181	5.00	275,000	5.00	284,305	-	9,305	
A0005R20	153		Supervisor	0.50	45,694	0.50	45,694	0.50	46,481	-	787	
A0005R21	429		Dues		5,798		10,000		11,200		1,200	
A0005R21	440		Contract Services		5,033		12,000		13,113		1,113	
A0005R21	472		Printing & Advertising		1,000		2,200		1,980		(220)	
A0005R21	474		Employee Mileage		298		-		-		-	
A0005R21	477		Non employee Travel		6,763		12,000		12,000		-	
A0005R21	500		School Supplies		4,194		4,212		-		(4,212)	
A0065R21	500		School Supplies		33		34		-		(34)	
A2005R21	500		School Supplies		205		200		-		(200)	
A3075R21	500		School Supplies		200		200		-		(200)	
A0005R21	501		Office Supplies Expense		0		100		100		-	
A0005R21	502		Teacher Fund						4,542		4,542	
				15.88	977,975	9.86	526,371	16.28	992,560	6.42	466,189	
TECHNOLOGY												Final staffing allocations are incomplete; pending school based budgets.
A0005S21	130		Teachers Sec Sch	26.60	1,347,404							
A0805S21	130		Teachers Sec Sch	0.60	33,118							
A7245S21	136		Teachers Sec Sch	0.00	0	28.60	1,623,908	28.80	1,637,597	0.20	13,689	
A0065S21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)	
A0805S21	136		Teachers Sec Sch	0.00	0	0.60	31,716	-	-	(0.60)	(31,716)	
A0005S21	136		Teachers Sec Sch	2.40	142,777	-	-	-	-	-	-	
A2045S21	136		Teachers Sec Sch	1.60	72,036	1.20	68,136	-	-	(1.20)	(68,136)	
A0005S22	136		Teachers Sec Sch-Occ Ed	1.50	75,769	-	-	-	-	-	-	
A7245S22	136		Teachers Sec Sch-Occ Ed			0.90	44,150	0.70	39,803	(0.20)	(4,347)	
A0005S21	538		Technology Supplies		54,624		44,150		39,420		(4,730)	
A0685S21	538		Technology Supplies		0		1,350		-		(1,350)	
				32.70	1,725,730	32.30	1,870,190	29.50	1,716,820	(2.80)	(153,370)	
HOME & CAREERS												Final staffing allocations are incomplete; pending school based budgets.
A0005T21	130		Teachers Sec Sch	23.10	1,192,375							
A0065T21	130		Teachers Sec Sch	0.60	26,121							
A0805T21	130		Teachers Sec Sch	0.60	42,116							
A7245T21	136		Teachers Sec Sch	0.00	0	27.30	1,551,696	28.70	1,631,911	1.40	80,215	
A0065T21	136		Teachers Sec Sch	0.00	0	1.00	56,780	-	-	(1.00)	(56,780)	
A0805T21	136		Teachers Sec Sch	0.00	0	0.60	34,246	-	-	(0.60)	(34,246)	
A0005T21	136		Teachers Sec Sch	1.40	96,872	-	-	-	-	-	-	
A2045T21	136		Teachers Sec Sch	1.40	82,265	1.00	56,780	-	-	(1.00)	(56,780)	
A7245T22	136		Teachers Sec Sch			0.80	44,000	0.70	39,803	(0.10)	(4,197)	
A0005T21	537		Home & Careers Schl Supplies		44,117		32,535		38,745		6,210	
				27.10	1,483,864	30.70	1,776,037	29.40	1,710,459	(1.30)	(65,578)	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES	
ACCOUNT CODE			ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED				
Org	Obj	Proj	Title		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE		TOTAL
FOREIGN LANGUAGE													Final staffing allocations are incomplete; pending school based budgets.
A0005X21	130		Teachers Sec Sch	19.42	\$ 1,064,300		\$ -		\$ -		\$ -		
A0065X21	130		Teachers Sec Sch	0.60	44,712								
A0805X21	130		Teachers Sec Sch	0.60	28,470								
A0005X21	136		Teachers Sec Sch	14.60	867,010	9.00	495,000	11.80	670,960	2.80	175,960		
A0065X21	136		Teachers Sec Sch	0.00	0	0.80	45,424	-	-	(0.80)	(45,424)		
A0805X21	136		Teachers Sec Sch	0.00	0	0.60	34,068	-	-	(0.60)	(34,068)		
A7255X21	136		Teachers Sec Sch	0.00	0	20.20	1,139,991	21.60	1,228,198	1.40	88,207		
A2005X21	136		Teachers Sec Sch	2.00	106,480	-	-	-	-	-	-		
A2045X21	136		Teachers Sec Sch	2.20	133,521	0.80	45,424	-	-	(0.80)	(45,424)		
A3075X21	136		Teachers Sec Sch	2.00	89,628	-	-	-	-	-	-		
A0005X22	136		Teachers Sec Sch-Occ Ed	13.00	783,842	8.20	459,389	11.00	625,471	2.80	166,082		
A7255X22	136		Teachers Sec Sch-Occ Ed			0.80	44,000	0.40	22,745	(0.40)	(21,255)		
A0005X20	153		Supervisor of Foreign Language	1.00	81,950	1.00	81,950	1.00	81,950	-	-		
				55.42	3,199,913	41.40	2,345,246	45.80	2,629,324	4.40	284,078		
INSTRUCTIONAL COMPUTER PROGRAM													
A0005Y21	110		Teacher on Special Assign	9.50	551,142	-	-	-	-	-	-		
A0005Y21	136		Teachers Sec Sch	1.00	58,459	8.50	482,630	7.00	341,247	(1.50)	(141,383)		
				10.50	609,601	8.50	482,630	7.00	341,247	(1.50)	(141,383)		
COMPUTER ASSISTED INSTRUCTION													
A0005Y26	102		Discussion Leader		11,038		-		-		-		
A0005Y26	135		Teacher Ancillary Activities		7,738		12,528		12,500		(28)		
A0005Y26	158		Admin Ancillary		101		-		-		-		
A0005Y26	200		Instructional Equipment		59,525		109,110		146,982		37,872		
A0005Y26	202	EXMPT	Computer Hardware		1,338,094		850,000		850,000		-		
A0005Y26	206	EXMPT	Computer Hardware - Non Publics		216,923		253,352		253,352		-		
A0005Y26	515		Computer Software		718,781		700,000		700,000		-		
A0005Y26	516		Software Private/Parochial		123,828		180,261		180,261		-		
A0005Y26	538		Technology Supplies		256,295		225,119		225,119		-		
				0.00	2,732,322	0.00	2,330,370	0.00	2,368,214	0.00	37,844		
OCCUPATIONAL/VOCATIONAL ED													
A0005Z22	135		Teacher Ancillary Activities		3,116		3,117		3,117		-	Final staffing allocations are incomplete; pending school based budgets.	
A0005Z21	136		Teachers 9-12	19.70	1,015,088	2.20	121,000	1.40	79,606	(0.80)	(41,394)		
A7245Z21	136		Teachers 9-12			16.80	924,000	24.80	1,410,153	8.00	486,153		
A2005Z21	136		Teachers 9-12	8.00	384,747	8.00	454,240	-	-	(8.00)	(454,240)		
A2045Z21	136		Teachers 9-12	4.60	252,411	5.00	283,900	-	-	(5.00)	(283,900)		
A3075Z21	136		Teachers 9-12	4.00	74,155	3.00	170,340	-	-	(3.00)	(170,340)		
A7245Z22	136		Teachers 9-12	50.00	3,261,232	61.00	3,463,580	68.10	3,872,235	7.10	408,655		
A3075Z22	136		Teachers 9-12	2.00	252,301	3.40	193,052	-	-	(3.40)	(193,052)		
A0005Z22	148		Coordinator		0		-	0.50	28,431	0.50	28,431		
A0005Z22	152		Director	1.00	98,304	1.00	98,304	1.00	103,824	-	5,520		
A2045Z21	200		Vocational Equipment		1,401								
A0005Z22	424		Insurance		300		1,000		1,000		-		
A0005Z22	429		Dues		0		350		350		-		
A2005Z22	446		Boces Services						175,000		175,000		
A2045Z22	446		Boces Services		256,500		380,000		400,000		20,000		
A3075Z22	446		Boces Services		150,100		255,200		140,000		(115,200)		
A0005Z22	469		Repair Services		6,687		7,500		6,841		(659)		
A0005Z22	500		Instructional Supplies		14,045								
A0005Z22	501		Office Supplies & Expenses		180		181		100		(81)		
A0005Z22	512		Testing Supplies						15,000		15,000		
A0005Z22	538		Technology Supplies				40,800		37,500		(3,300)		
				89.30	5,770,569	100.40	6,396,564	95.80	6,273,157	(4.60)	(123,407)	Increase for industry assessments & price increases.	

ORG	DEPARTMENT	BUDGET NARRATIVE
A0006D21	EXTENDED LEARNING TIME	The purpose of these funds is to provide extended learning opportunities for students.
A0006E22	SPECIAL EDUCATION	The mission of the Special Education Department is to provide students with disabilities the services and supports mandated on their Individualized Education Program (IEP). Services, supports, accommodations and program modifications will ensure student access to the curriculum as well as increased achievement following the District Academic Achievement Plan.
A0006G22	SPEECH-LANGUAGE AND HEARING IMPAIRED	The mission of the Speech-Language and Hearing Department is to identify and address speech, language and hearing disorders of students in grades K-12. The department works to improve academic achievement by providing explicit, systematic interventions to students identified as speech, language and/or deaf or hearing impaired. Interventions will teach skills and strategies to support literacy, metalinguistic, communication, academic and social skills while addressing IEP goals to establish a firm foundation which will allow universal access to the general education curriculum.
CFE	CONTRACT FOR EXCELLENCE	The purpose of Contract for Excellence is to improve student achievement by implementing programs that align with the changing needs of the students in the Buffalo City School District.
A0006X22, A7367P28, A7367R28	COMMITTEE ON SPECIAL EDUCATION	The mission of the Committee on Special Education is to maintain compliance with Part 200 of the Regulations of the Commissioner of Education. Adherence to the regulations supports the services, goals and accommodations necessary for a student with a disability to participate in the BPS Academic Achievement plan.
A0006Y22	504/ADA	To provide mandated accommodations to general education students so that they are given universal access to general education.

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED			
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
EXTENDED LEARNING TIME												2015-16 Budget is based on the general fund's portion of the extended day programs.
A0006D21	135		Teacher Ancillary Activities		\$ -		\$ 1,000,000		\$ 320,000		\$ (680,000)	
A0006D20	158		Admin Ancillary				180,000		89,000		(91,000)	
A9036D55	168		Bus Aides				625,120		325,000		(300,120)	
A0006D21	440		Contract Services				1,000,000		-		(1,000,000)	
A9036D55	442		Pupil Transportation				1,700,000		1,400,000		(300,000)	
A0006D16	488		Extra Activities				159,268		54,268		(105,000)	
						-	4,664,388	-	2,188,268	-	(2,476,120)	
SPECIAL EDUCATION												Overall increase in Special Education due to budgeted 2014-15 reductions not being made and increase in Special Education placements.
A0006E22	102		Discussion Leader		0		1,150		-		(1,150)	
A0006E22	103		Teacher Student		0		5,000		-		(5,000)	
A0006E22	108		Instructional Grievance Award		195,520		183,000		188,000		5,000	
A0006E22	112		Teaching Assistants	204.00	3,971,465	210.57	4,178,972	276.00	5,375,100	65.43	1,196,128	
A0066E22	112		Teaching Assistants	5.00	104,724	5.00	99,230	-	-	(5.00)	(99,230)	
A0806E22	112		Teaching Assistants	3.00	62,712	3.00	59,538	-	-	(3.00)	(59,538)	
A2006E22	112		Teaching Assistants	5.00	102,947	5.00	99,230	-	-	(5.00)	(99,230)	
A2046E22	112		Teaching Assistants	1.00	18,709	2.00	39,692	-	-	(2.00)	(39,692)	
A3076E22	112		Teaching Assistants	3.00	61,805	3.00	59,538	-	-	(3.00)	(59,538)	
A0006E22	113		Hourly Teaching Assistants						27,406		27,406	
A0006E22	135		Teacher Ancillary Activities		0		10,089		9,080		(1,009)	
A0006E22	141		Teacher Handicapped	611.90	33,582,960	521.40	28,946,660	676.00	37,856,000	154.60	8,909,340	
A0066E22	141		Teacher Handicapped	10.00	560,699	11.00	630,355	-	-	(11.00)	(630,355)	
A0806E22	141		Teacher Handicapped	11.00	528,337	10.10	578,780	-	-	(10.10)	(578,780)	
A2006E22	141		Teacher Handicapped	14.40	890,774	17.00	974,185	-	-	(17.00)	(974,185)	
A2046E22	141		Teacher Handicapped	18.00	1,090,373	18.00	1,031,490	-	-	(18.00)	(1,031,490)	
A3076E22	141		Teacher Handicapped	11.00	587,258	13.00	744,965	-	-	(13.00)	(744,965)	
A0006E22	146		Instr Sick Lv Repl		1,053,247		743,858		743,858		-	
A0006E22	149		Substitute Teacher		831,812		565,700		509,130		(56,570)	
A0006E22	151		Asst Supt. of Special Education					1.00	98,064	1.00	98,064	
A0006E22	152		Directors	0.00	0	1.00	94,209	-	-	(1.00)	(94,209)	
A0006E22	153		Supervisors	1.00	74,969	1.00	76,766	1.50	120,373	0.50	43,607	
A0006E22	165		Civil Service Staff	0.50	15,118	1.00	36,684	1.00	36,684	-	-	
A0006E22	166		Teacher Aides	194.00	3,456,082	175.77	3,488,332	206.00	4,011,850	30.23	523,518	
A0066E22	166		Teacher Aides	1.00	17,604	-	-	-	-	-	-	
A0806E22	166		Teacher Aides	7.00	136,765	6.00	119,076	-	-	(6.00)	(119,076)	
A2006E22	166		Teacher Aides	1.00	27,265	1.00	19,846	-	-	(1.00)	(19,846)	
A2046E22	166		Teacher Aides	2.00	34,148	-	-	-	-	-	-	
A3076E22	166		Teacher Aides	1.00	25,335	-	-	-	-	-	-	
A0006E22	167		Teacher Aide Subs		91,252		30,000		114,377		84,377	
A0006E22	213		IEP Equipment		96,070		90,000		92,469		2,469	
A0006E22	429		Dues		490		500		450		(50)	
A0006E22	440		Contract Services		32,671		45,000		113,600		68,600	
A0006E22	479		Student Tuition Pmt Agency		29,645,017		32,200,000		31,200,000		(1,000,000)	
A0006E22	500		Instructional Supplies		12,873		12,890		11,601		(1,289)	
A0006E22	501		Office Supplies & Expenses		310		310		300		(10)	
A0006E22	502		Teacher Petty Cash		67,698		90,810		101,400		10,590	
A0066E22	502		Teacher Petty Cash				1,650		-		(1,650)	
A0806E22	502		Teacher Petty Cash				1,515		-		(1,515)	
A2006E22	502		Teacher Petty Cash				2,550		-		(2,550)	
A2046E22	502		Teacher Petty Cash				2,700		-		(2,700)	
A3076E22	502		Teacher Petty Cash				1,950		-		(1,950)	
A0006E22	511		Petty Cash		28,630		33,000		33,000		-	
A0006E22	523		Subscriptions		0		200		-		(200)	
A0006E22	528		Testing		3,795		4,000		3,600		(400)	
				1,104.80	77,409,433	1,004.84	75,303,420	1,161.50	80,646,342	156.66	5,342,922	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED		
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
SPEECH & HEARING IMPAIRED												Positions moved from CSE Dept + approvals from 14-15
A0006G22	141		Teacher Handicapped	100.70	\$ 6,077,147	100.40	\$ 6,074,200	106.00	\$ 5,936,000	5.60	\$ (138,200)	
A7366G22	141		Teacher Handicapped	2.00	120,154	2.00	122,000	7.50	426,458	5.50	304,458	
A0806G22	141		Teacher Handicapped	1.00	74,657	1.50	91,500	-	-	(1.50)	(91,500)	
A2006G22	141		Teacher Handicapped	0.10	33,051	0.60	36,600	-	-	(0.60)	(36,600)	
A2046G22	141		Teacher Handicapped	1.10	86,343	1.30	79,300	-	-	(1.30)	(79,300)	
A3076G22	141		Teacher Handicapped	0.10	4,841	0.20	12,200	-	-	(0.20)	(12,200)	
A0006G22	152		Director	0.50	27,867	0.80	78,326	0.50	49,939	(0.30)	(28,387)	
A0006G22	165		Staff	0.50	24,051	0.50	24,051	0.50	24,126	-	75	
A0006G22	501		Office Supplies		161		167		100		(67)	
A0006G22	502		Teacher Petty Cash		13,795		15,660		15,900		240	
A0066G22	502		Teacher Petty Cash				300		-		(300)	
A0806G22	502		Teacher Petty Cash				225		-		(225)	
A2006G22	502		Teacher Petty Cash				90		-		(90)	
A2046G22	502		Teacher Petty Cash				195		-		(195)	
A0006G22	528		Testing Supplies		1,324		3,149		2,834		(315)	
				106.00	6,463,391	107.30	6,537,963	114.50	6,455,357	7.20	(82,606)	
CONTRACT FOR EXCELLENCE												Final staffing allocations are incomplete; pending school based budgets.
A3534F20	103	CFE	Teacher Student		874						-	
A0006C21	110	CFE	Teacher on Spec Assign (Coaches)			0.50	28,125	-	-	(0.50)	(28,125)	
A0004F20	110	CFE	Teacher on Spec Assign (Coaches)	6.93	328,838	4.74	266,625	4.22	239,954	(0.52)	(26,671)	
A0006C21	112	CFE	Teaching Assistants	1.13	14,408	-	-	3.50	68,163	3.50	68,163	
A2046C21	112	CFE	Teaching Assistants	1.66	21,416			-	-	-	-	
A0004D21	120	CFE	Teachers K-3	16.00	890,321	15.00	843,750	15.00	852,915	-	9,165	
A0804D21	120	CFE	Reduced Class Size	5.00	304,732	-	-	-	-	-	-	
A0004D21	121	CFE	Teachers 4 - 6	4.00	212,700	15.00	843,750	15.00	852,915	-	9,165	
A0804D21	121	CFE	Teachers 4 - 6	4.00	238,794	-	-	-	-	-	-	
A0004D21	122	CFE	Remedial Reading	8.39	461,677	-	-	-	-	-	-	
A0005F21	123	CFE	Math Support	9.76	423,758	6.18	347,625	6.79	386,087	0.61	38,462	
A0004D21	130	CFE	EL7-8 Core/K-12 Curr	1.86	89,106	-	-	-	-	-	-	
A0006B21	130	CFE	EL7-8 Core/K-12 Curr	3.80	137,863	-	-	-	-	-	-	
A3534D21	135	CFE	Teacher Anicillary		6,222						-	
A0004D21	136	CFE	Teacher Secondary	11.10	489,480	14.74	829,126	2.86	162,623	(11.88)	(666,503)	
A0006B21	136	CFE	Teacher Secondary		0	3.00	168,750	-	-	(3.00)	(168,750)	
A3536B21	136	CFE	ESL Teacher	2.00	75,782	2.00	112,500	3.00	170,583	1.00	58,083	
A0005E21	136	CFE	Teacher Secondary					0.55	31,274	0.55	31,274	
A3535E21	136	CFE	Teacher Secondary			2.00	112,500	2.00	113,722	-	1,222	
A3535F21	136	CFE	Teacher Secondary			2.00	112,500	2.00	113,722	-	1,222	
A0005G21	136	CFE	Teacher Secondary					1.37	77,900	1.37	77,900	
A3535G21	136	CFE	Teacher Secondary			2.00	112,500	2.00	113,722	-	1,222	
A0005H21	136	CFE	Teacher Secondary					0.60	34,117	0.60	34,117	
A3535H21	136	CFE	Teacher Secondary			1.60	90,000	2.00	113,722	0.40	23,722	
A3535J21	136	CFE	Teacher Secondary			0.60	33,750	0.60	34,117	-	367	
A0005K21	136	CFE	Teacher Secondary			7.02	394,875	5.71	324,677	(1.31)	(70,198)	
A3535N21	136	CFE	Teacher Secondary			0.40	22,500	0.54	30,705	0.14	8,205	
A0005N21	136	CFE	Teacher Secondary					0.20	11,373	0.20	11,373	
A7205N21	136	CFE	Teacher Secondary			0.64	35,200	0.32	18,196	(0.32)	(17,004)	
A0005P21	136	CFE	Teacher Secondary			0.81	45,563	0.32	18,196	(0.49)	(27,367)	
A3535P21	136	CFE	Teacher Secondary					0.40	22,745	0.40	22,745	
A7215P21	136	CFE	Teacher Secondary					0.49	27,862	0.49	27,862	
A0005R21	136	CFE	Teacher Secondary			1.54	86,625	1.60	90,978	0.06	4,353	
A0065R21	136	CFE	Teacher Secondary			0.16	9,000	-	-	(0.16)	(9,000)	
A0805R21	136	CFE	Teacher Secondary			0.16	9,000	-	-	(0.16)	(9,000)	
A7215R21	136	CFE	Teacher Secondary			4.04	227,250	5.33	303,070	1.29	75,820	
A0005S21	136	CFE	Teacher Secondary			0.37	20,813	-	-	(0.37)	(20,813)	
A7215S21	136	CFE	Teacher Secondary					0.40	22,712	0.40	22,712	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED		
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
A0005Z21	136	CFE	Teacher Secondary		\$ -	0.60	\$ 32,017	-	\$ -	(0.60)	\$ (32,017)	Multilingual Program; Part 154 Requirements
A0007A28	140	CFE	Pupil Personnel	10.13	604,009			3.23	183,662	3.23	183,662	
A0067A28	140	CFE	Pupil Personnel	0.00	0	0.50	28,125	-	-	(0.50)	(28,125)	
A2007A28	140	CFE	Pupil Personnel	2.60	159,945	1.00	55,000	-	-	(1.00)	(55,000)	
A2047A28	140	CFE	Pupil Personnel	3.00	166,910	2.00	112,500	-	-	(2.00)	(112,500)	
A3077A28	140	CFE	Pupil Personnel	1.60	71,463	1.00	56,250	-	-	(1.00)	(56,250)	
A3537A28	140	CFE	Pupil Personnel	1.00	52,376	1.00	56,250	1.00	56,861	-	611	
A7617A28	140	CFE	Pupil Personnel			1.00	56,250	1.00	50,370	-	(5,880)	
A7387A28	140	CFE	Pupil Personnel	16.00	1,274,502	31.32	1,751,468	32.50	1,847,983	1.18	96,515	
A0007K28	140	CFE	Pupil Personnel	1.70	101,570	0.95	50,533	1.00	56,861	0.05	6,328	
A2007K28	140	CFE	Pupil Personnel	0.90	61,286	-	-	-	-	-	-	
A7477R28	140	CFE	Pupil Personnel	17.00	1,291,027	16.00	960,000	19.00	1,080,359	3.00	120,359	
A0067R28	140	CFE	Pupil Personnel	1.00	55,870	1.00	60,000	-	-	(1.00)	(60,000)	
A2007R28	140	CFE	Pupil Personnel	1.00	71,386	1.00	60,000	-	-	(1.00)	(60,000)	
A2047R28	140	CFE	Pupil Personnel	1.00	62,246	1.00	60,000	-	-	(1.00)	(60,000)	
A7617R28	140	CFE	Pupil Personnel			1.00	60,000	1.00	62,646	-	2,646	
A3536E22	141	CFE	Teachers Handicapped	1.00	38,555	-	-	3.00	170,583	3.00	170,583	
A3537H26	143	CFE	Library	1.00	30,151	0.40	22,000	0.50	28,431	0.10	6,431	
A2004T20	153	CFE	Supervisor	1.00	0	-	-	-	-	-	-	
A0004T20	156	CFE	Instructional Specialist	2.00	128,661			4.00	600,000	4.00	600,000	
A3534T20	156	CFE	Secondary Principal	1.00	76,066	1.00	91,964	1.00	91,964	-	-	
A0004T20	157	CFE	Assistant Principal	1.00	98,591	4.50	387,900	-	-	(4.50)	(387,900)	
A2004T20	157	CFE	Assistant Principal	1.00	129,042			-	-	-	-	
A3534T20	158	CFE	Admin Ancillary		3,443						-	
A3534T20	163	CFE	School Clerk	1.00	28,115	1.00	38,876	1.00	38,876	-	-	
A3534T20	165	CFE	Staff		0					-	-	
A7616C21	165	CFE	Staff					6.00	192,108	6.00	192,108	
A2044D21	166	CFE	Teacher Aides	5.00	99,080			-	-	-	-	
A0006C21	166	CFE	Teacher Aides	9.00	206,912	14.31	289,932	13.00	253,175	(1.31)	(36,757)	
A0066C21	166	CFE	Teacher Aides	1.00	11,768	1.00	19,429	-	-	(1.00)	(19,429)	
A2046C21	166	CFE	Teacher Aides	4.00	65,612	4.00	77,716	-	-	(4.00)	(77,716)	
A7616C20	199	CFE	Overtime					-	598	-	598	
A0006C21	200	CFE	Instructional Equipment		9,995		15,000		-	-	(15,000)	
A0006C21	409	CFE	Meeting Expense				6,860		-	-	(6,860)	
A7616C21	409	CFE	Meeting Expense						600	-	600	
A0006C21	427	CFE	Parent Stipends				10,000		-	-	(10,000)	
A0004D21	440	CFE	Contract Services						125,000	-	125,000	
A0006C21	440	CFE	Contract Services		5,000		30,000		-	-	(30,000)	
A2064D21	440	CFE	Contract Services		521,861				125,000	-	125,000	
A3024D21	440	CFE	Contract Services						125,000	-	125,000	
A7616C21	440	CFE	Contract Services						35,000	-	35,000	
A7616C21	472	CFE	Printing & Advertising						500	-	500	
A7616C21	477	CFE	Non-Employee Travel						1,800	-	1,800	
A0004D21	500	CFE	Instructional Supplies						87,245	-	87,245	
A0006C21	500	CFE	Instructional Supplies		0		56,654		25,000	-	(31,654)	
A3534D21	500	CFE	Instructional Supplies		6,911				-	-	-	
A7616C20	501	CFE	Office Supplies						50	-	50	
A3534D21	502	CFE	Teacher Petty Cash		500				-	-	-	
A3534D21	503	CFE	Priincipal Petty Cash		100				-	-	-	
A0005V16	199	CFE	Security Overtime						11,861		11,861	
A0005V16	488	CFE	Custodian Overtime						7,374		7,374	
A0005V21	135	CFE	Teacher Ancillary		34,772		48,162		48,162	-	-	
A0005V20	158	CFE	Admin Ancillary		6,599		11,618		11,618	-	-	
A0005V20	199	CFE	Overtime				1,050		1,050	-	-	
A0005V21	500	CFE	Instructional Supplies				241		241	-	-	
A0005V21	515	CFE	Software						117,250		117,250	
				160.56	9,170,294	170.08	9,258,122	164.03	9,673,278	(6.05)	415,156	Virtual Learning Program; Credit Recovery & Accrual

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
COMMITTEE ON SPECIAL EDUCATION												
A0007P28	140		Psychologist		\$ -	0.50	\$ 27,500	1.00	\$ 56,861	0.50	\$ 29,361	
A7367P28	140		Psychologist	39.50	2,813,848	37.66	2,708,186	42.30	3,042,978	4.64	334,792	
A0067P28	140		Psychologist			1.00	73,000	-	-	(1.00)	(73,000)	
A0807P28	140		Psychologist			0.70	42,000	-	-	(0.70)	(42,000)	
A2007P28	140		Psychologist	1.00	70,372	1.00	73,000	-	-	(1.00)	(73,000)	
A2047P28	140		Psychologist	1.00	74,904	1.34	97,820	-	-	(1.34)	(97,820)	
A3077P28	140		Psychologist	1.00	70,372	0.50	36,500	-	-	(0.50)	(36,500)	
A0007R28	140		Social Worker	28.50	1,372,873	1.50	82,500	3.93	223,464	2.43	140,964	Positions approved during 2014-15
A0807R28	140		Social Worker	0.50	32,403	0.50	30,000	-	-	(0.50)	(30,000)	
A3077R28	140		Social Worker			0.50	30,000	-	-	(0.50)	(30,000)	
A7477R28	140		Social Worker			26.50	1,457,500	30.30	1,722,889	3.80	265,389	Positions approved during 2014-15
A0006X22	141		Speech Teacher	7.50	410,253	3.50	198,730	-	-	(3.50)	(198,730)	
A0006X22	146		Inst Sick Leave Replace		39,464		-		-		-	
A0006X22	148		Coordinator/Helping Teacher	57.84	3,765,809	48.00	2,723,660	1.00	56,861	(47.00)	(2,666,799)	
A0066X22	148		Coordinator/Helping Teacher	1.00	68,096	0.50	28,390	-	-	(0.50)	(28,390)	
A0806X22	148		Coordinator/Helping Teacher	0.50	23,861	1.00	56,780	-	-	(1.00)	(56,780)	
A2006X22	148		Coordinator/Helping Teacher	1.00	74,957	1.00	56,780	-	-	(1.00)	(56,780)	
A2046X22	148		Coordinator/Helping Teacher	1.00	62,800	1.00	56,780	-	-	(1.00)	(56,780)	
A3076X22	148		Coordinator/Helping Teacher	1.00	23,208	0.50	28,390	-	-	(0.50)	(28,390)	
A7366X22	148		Coordinator/Helping Teacher			13.00	738,140	66.30	3,769,885	53.30	3,031,745	
A0006X22	164		Occup Physical Therapists	8.00	503,441	8.00	525,512	9.00	583,390	1.00	57,878	
A0006X22	165		Civil Service Staff	3.00	107,175	3.00	121,759	3.00	123,432	-	1,673	
A0006X22	432		Duplicator Copier Rental		2,345		3,000		3,000		-	
A0006X22	437		Parent Meeting		906		4,000		2,000		(2,000)	
A0006X22	440		Contract Services		5,023,562		6,225,000		6,240,000		15,000	
A0686X22	440		Contract Services		0		15,000		-		(15,000)	
A0006X22	472		Printing & Advertising		0		10,900		9,810		(1,090)	
A0006X22	473		Postage		25,000		25,000		22,500		(2,500)	
A0006X22	501		Office Supplies & Expenses		2,694		3,000		2,700		(300)	
A0006X22	528		Test Program & Eval Supply		46,385		47,900		43,110		(4,790)	
				152.34	14,614,728	151.20	15,526,727	156.83	15,902,880	5.63	376,153	
504 / ADA												
A0006Y22	112		Teaching Assistant	1.00	11,653	2.00	39,692	-	-	(2.00)	(39,692)	
A0006Y22	148		Coordinator	0.50	34,970	-	-	0.50	28,431	0.50	28,431	.5 FTE to maintain 504 compliance.
A0006Y22	166		Teacher Aide	6.00	110,556	6.00	119,076	10.00	194,750	4.00	75,674	Positions approved during 2014-15
A0006Y22	472		Printing & Advertising		0		400		-		(400)	
A0006Y22	500		Instructional Supplies		597		5,000		2,500		(2,500)	
				7.50	157,777	8.00	164,168	10.50	225,681	2.50	61,513	

ORG	DEPARTMENT	BUDGET NARRATIVE
A0007A28	GUIDANCE SERVICES	The mission of the Buffalo Public Schools' Guidance and Counseling Program is to provide a comprehensive, developmental counseling program to meet the academic, personal/social and college/career needs of all students. Counselors are student advocates who support students throughout their high school career and help students prepare for the post-secondary plans. Counselors help students maximize their academic achievement while acknowledging every student's individual and cultural uniqueness. In partnership with other educators, parents/guardians, and partners such as Say Yes Buffalo, counseling professionals strive to ensure that all students in the Buffalo Public Schools develop the skills, knowledge, and understanding necessary to be successful in an ever changing society. Counselors are essential to the district's responsibility to assure all students graduate college and career ready.
A0007B28	ERSSA	To complete district screening and evaluations to identify needed interventions. This will allow for universal access to general education.
A0007C23	SUMMER SCHOOL	The Summer School budgets support Regents Review and Freshmen orientation programs over the summer.
A0007D23	CONTINUING EDUCATION	The mission of the Equivalent Aid Program of the Adult Education Division is to provide accessible, high quality educational services to youth who have dropped out of traditional school. The outcomes expected are increased literacy levels, an academic credential such as the GED, and/or entry into college or employment.
A0007H26	LIBRARY SERVICES	The mission of the Buffalo School Library System is to provide information resources and services for students and faculty in support of the District curriculum, including instruction and guidance in the development of information literacy. By creating an environment conducive to learning, exploration and group interaction, the Library strives to foster intellectual curiosity and academic excellence, to be responsive to changes in the delivery of information and to champion life-long learning.
A0007I20	STUDENT SUPPORT SERVICES	Budget Narrative not on file.
A0007J28	STUDENT SERVICES	All students have the right to due process under NYS Education Law §3214. The Department of Student Services provides students and parental relations the opportunity for a fair hearing.
A0007K28	ATTENDANCE SERVICES	Every student has a right to educational opportunities that will enable the student to develop to his or her fullest potential. Attendance is the key to academic success.
A0007L20	STUDENT PLACEMENT/CENTRAL PROCESSING	The mission of the Buffalo Public School parental choice placement is to provide varied placement opportunities to families ensuring that their child's specific educational needs are a major consideration for school assignments.
A0007M28	HEALTH SERVICES	The mission of Health Related Services supported by New York State Education Department believes each student should enter school healthy and learn about and practice a healthy lifestyle. School and student health are essential components of a whole child approach to meeting educational aims. School and student health are optimized when coordinated within a comprehensive system of supports. The BPS Division of Health Related Services has worked on strengthening our infrastructure and processes for coordinating health policies, programs and services to meet the intellectual, physical, social, emotional, and spiritual needs of our students.
A0007Q28	HOMELESS	Budget Narrative not on file.
A0007S28	EXTRA CURRICULAR ACTIVITIES	This group of accounts pays for student clubs & other non-athletic extra-curricular activities.
A0007T28	ATHLETIC PROGRAM INTERSCHOLASTIC	Our mission is to provide a rigorous athletic program which compliments and supports the challenging academic program by teaching our students the value of hard work, dedication, and teamwork. The Buffalo Public Schools Athletics program will strive to provide an experience that fosters an emotional, physical and intellectual foundation for growth and well-being.
A0007X20	OFFICE OF SCHOOL, FAMILY & COMMUNITY RELATIONS	To improve student achievement by involving parents and community members.
A0007Y28	YOUTH SERVICES	To work collaboratively with schools and parents to assist in resolving concerns and to provide opportunities and resources that positively support students' social and emotional developmental health.

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	NOTES
GUIDANCE SERVICES												Final staffing allocations are incomplete; pending school based budgets.
A0007A28	134		Class Scheduling		\$ 41,205		\$ 55,000		\$ 44,915		\$ (10,085)	
A0007A28	135		Teacher Ancillary		3,018		-		-		-	
A0007A28	140		Guidance Counselors	33.98	1,562,666	23.03	1,295,842	6.87	390,636	(16.16)	(905,206)	
A7387A28	140		Guidance Counselors					15.00	899,835	15.00	899,835	
A0067A28	140		Guidance Counselors	0.94	66,763	0.34	18,700	-	-	(0.34)	(18,700)	
A0807A28	140		Guidance Counselors	0.50	33,225	1.00	55,890	-	-	(1.00)	(55,890)	
A2007A28	140		Guidance Counselors	0.40	8,211	-	-	-	-	-	-	
A3077A28	140		Guidance Counselors	0.00	3,972	-	-	-	-	-	-	
A0007A28	152		Director	1.00	78,914	1.00	80,883	1.00	82,851	-	1,968	
A0007A28	158		Administration Ancillary Act		628							
A0007A28	165		Civil Service Staff	1.00	48,835	1.00	49,560	1.00	49,560	-	-	
A0007A28	199		Overtime		455						-	
A0007A28	409		Meeting Expenses		3,895		3,987		4,662		675	
A0007A28	429		Dues		5,850		5,525		5,850		325	
A0007A28	440		Contract Services		5,566		5,566		15,651	-	10,085	
A0007A28	442		Transportation		3,769		4,880		4,880		-	
A0007A28	475		Employee PLO/Conference		786						-	
A0007A28	500		Instructional Supplies		400		6,500		5,644		(856)	
A0007A28	501		Office Supplies & Expenses		199		200		200		-	
A0007A28	528		Test & Evaluation Supplies		97,774		110,980		109,145		(1,835)	
				37.82	1,966,131	26.37	1,693,513	23.87	1,613,829	(2.50)	(79,684)	
ERSS												
A3077R28	140	ERSS	Pupil Personnel Staff	1.00	51,012	1.00	57,156	-	-	(1.00)	(57,156)	
A0006G22	141	ERSS	Pupil Personnel Staff	4.00	265,808	4.00	244,000	4.00	227,444	-	(16,556)	
A0006Y22	148	ERSS	Coordinator	0.50	34,971							
				5.50	351,791	5.00	301,156	4.00	227,444	(1.00)	(73,712)	
SUMMER SCHOOL												
A0007C23	113		Hourly Teaching Assistant		1,142		2,000		-		(2,000)	Projected costs for 7 - 12 summer programs.
A0007C23	135		Teacher Ancillary Activities		244,912		250,000		518,435		268,435	
A0007C23	149		Substitute Teacher		52,875		53,000		55,000		2,000	
A0007C23	158		Administration Ancillary Act		18,386		36,000		45,000		9,000	
A0007C23	167		Teacher Aide - Hourly		38,976		39,000		-		(39,000)	
A0007C23	196		Seasonal Service		9,794		70,000		65,000		(5,000)	
A0007C55	442		Pupil Transportation		33,560		70,000		122,000		52,000	
A0007C55	444		Field Trips						11,440		11,440	
A0007C23	488		Custodial Contract		48,592		50,000		61,000		11,000	
A0007C23	500		Instructional Supplies		116,958		20,000		66,576		46,576	
				-	565,196	-	590,000	-	944,451	-	354,451	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			Title	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED		
Org	Obj	Proj		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
CONTINUING ED												Two additional .5 FTE
A0007D23	135 EA		Teachers Ancillary Activities		\$ 453,632		\$ 500,000		\$ 549,024		\$ 49,024	
A0007D23	140 EA		Psychologist	0.50	34,940	0.50	36,069	0.50	36,319	-	250	
A0007D23	148 EA		Coordinator	0.50	27,629	0.50	31,522	0.50	31,522	-	-	
A0007D23	158 EA		Admin Ancillary Activities		6,551		5,000		5,000	-	-	
A0007D23	161 EA		Security Officers	1.00	42,879	1.00	42,197	1.00	42,197	-	-	
A0007D23	429 EA		Dues		2,095							
A0007D23	440 EA		Contract Services		1,440		2,000		1,800		(200)	
A0007D23	447 EA		Tokens		25,000		15,000		-		(15,000)	
A0007D23	466 EA		Maintenance Contracts		558							
A0007D23	470 EA		Delivery		0		4,000		3,600		(400)	
A0007D23	475 EA		Employee PLO/Conference		1,875		2,250		1,875		(375)	
A0007D23	484 EA		Textbooks Adult Ed		4,803		5,000		4,500		(500)	
A0007D23	494 EA		Telephone		0		3,500		3,150		(350)	
A0007D23	500 EA		Instructional Supplies		16,045		22,500		18,450		(4,050)	
A0007D23	512 EA		Testing Supplies				5,000		4,500		(500)	
A0007D23	515 EA		Software Public		2,008		5,000		4,500		(500)	
A0007D23	529 EA		Students Incentive Awards		120		2,000		1,800		(200)	
				2.00	619,576	2.00	681,038	2.00	708,237	-	27,199	
LIBRARY SERVICES												
A0007H26	143		Librarian Media Spec			0.40	22,000	1.00	56,861	0.60	34,861	
A7337H26	143		Librarian Media Spec	31.00	1,764,941	31.50	1,779,597	33.50	1,904,844	2.00	125,247	
A0067H26	143		Librarian Media Spec	0.00	8,275	0.50	28,390	-	-	(0.50)	(28,390)	
A0807H26	143		Librarian Media Spec	0.50	32,328	0.50	28,390	-	-	(0.50)	(28,390)	
A2007H26	143		Librarian Media Spec	1.00	59,940	0.50	28,390	-	-	(0.50)	(28,390)	
A2047H26	143		Librarian Media Spec	1.00	60,301	1.00	56,780	-	-	(1.00)	(56,780)	
A3077H26	143		Librarian Media Spec	1.00	55,005	0.50	28,390	-	-	(0.50)	(28,390)	
A0007H26	153		Supervisor	0.32	18,239	0.32	24,930	-	-	(0.32)	(24,930)	
A0007H26	165		Civil Service Staff	0.33	15,766	0.50	22,521	0.50	22,521	-	-	
A0007H26	475		Employee PLO/Conference		0		755		879		124	
A0007H26	500		Instructional Supplies		6,928		8,000		7,406		(594)	
A0007H26	501		Office Supplies		234		700		1,000		300	
A0007H26	523		Subscriptions		12,419		24,613		21,892		(2,721)	
A0007H26	525		Library Materials		266,222		254,935		240,231		(14,704)	
A0007H26	526		Library Materials Priv/Parchl		62,751		74,578		74,578		-	
				35.15	2,363,349	35.72	2,382,969	35.00	2,330,212	(0.72)	(52,757)	
EDUCATIONAL SUPPORT SERVICES												
A0007I20	104		Curriculum Committee Chairperson		0		1,000		900		(100)	
A0007I20	165		Civil Service Staff	0.45	21,646	0.45	21,645	0.45	21,645	-	-	
A0007I20	191		Exempt Administrator	1.00	137,955	1.00	134,160	1.00	134,160	-	-	
A0007I20	199		Overtime		0		500		270		(230)	
A0007I20	409		Meeting Expense		56		-		-		-	
A0007I20	429		Dues		1,550		1,600		1,550		(50)	
A0007I20	472		Printing & Advertising		0		300		-		(300)	
A0007I20	475		Employee Travel		700		1,000		1,000		-	
A0007I20	501		Office Supplies & Expenses		82		145		145		-	
				1.45	161,988	1.45	160,350	1.45	159,670	0.00	(680)	
STUDENT SERVICES												
A0007J28	151		Asst. Super Student Supp Svcs	0.50	55,773	0.50	55,774	0.50	56,560	-	786	
A0007J28	135		Teacher Ancillary						4,200	-	4,200	
A0007J28	152		Director	0.00	0	-	-	1.00	74,974	1.00	74,974	Transferred from Attendance.
A0007J28	153		Supervisor	3.00	237,469	3.00	228,768	3.00	235,479	-	6,711	
A0007J28	165		Civil Service Staff	3.00	163,984	3.00	112,923	3.00	113,247	-	324	
A0007J28	472		Printing & Advertising		2,241		5,000		900		(4,100)	
A0007J28	501		Office Supplies & Expenses		3,605		750		650		(100)	
A0007J28	523		Subscriptions		0		800		720		(80)	
				6.50	463,073	6.50	404,015	7.50	486,730	1.00	82,715	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED			
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
ATTENDANCE SERVICES												Transferred to Student Services.
A0007K28	135		Teacher Ancillary		\$ -		\$ -		\$ 26,423		\$ 26,423	
A0007K28	140		Pupil Personnel	7.80	504,290	0.80	44,660	2.30	130,781	1.50	86,121	
A2007K28	140		Pupil Personnel	0.10	6,810			-	-	-	-	
A7447K28	140		Pupil Personnel			9.35	532,950	7.70	437,830	(1.65)	(95,120)	
A0007K28	151		Ass Support Student Services	0.50	55,774	0.50	55,774	0.50	56,560	-	786	
A0007K28	153		Supervisor	1.00	77,905	1.00	77,905	-	-	(1.00)	(77,905)	
A0007K28	158		Admin Ancillary Acct						1,800		1,800	
A0007K28	163		School Clerk	1.00	42,293	1.00	41,968	1.00	42,293	-	325	
A0007K28	165		Civil Service Staff	9.00	311,518	8.00	256,053	8.00	321,441	-	65,388	
A0007K28	199		Overtime		3,396		4,600		4,140		(460)	
A0007K28	208		Office Equipment		550		2,000		-		(2,000)	
A0007K28	409		Meeting Expense		682							
A0007K28	442		Transportation		0		1,600		1,440	-	(160)	
A0007K28	472		Printing & Advertising		464		2,000		1,800		(200)	
A0007K28	501		Office Supplies & Expenses		1,527		1,800		3,420		1,620	
A0007K28	529		Incentive Awards		18,130		12,000		14,607		2,607	
				19.40	1,023,338	20.65	1,033,310	19.50	1,042,535	(1.15)	9,225	
STUDENT PLACEMENT /CENTRAL PROCESSING												.25 FTE reduction from Title I grant. Budgeted in A0007C23 196 in 14-15. Based on avg for 10 staff to work July-September Based on current spending; without Supv Sch Clerk Contract for evaluation of Central Registration.
A0007L20	153		Supervisor	0.50	40,950	0.50	40,188	0.50	40,975	-	787	
A0007L20	158		Admin Ancillary Activities						14,000		14,000	
A0007L20	165		Civil Service Staff	3.00	137,373	4.00	170,151	4.25	214,542	0.25	44,391	
A0007L20	196		Seasonal						67,471		67,471	
A0007L20	199		Overtime		50,026		10,000		65,000		55,000	
A0007L20	440		Contract Services		22,934		13,700		50,000		36,300	
A0007L20	472		Printing & Advertising		4,311		10,000		9,000		(1,000)	
A0007L20	474		Employee Mileage		84		200		-		(200)	
A0007L20	501		Office Supplies & Expenses		10,645		20,000		18,000		(2,000)	
				3.50	266,323	4.50	264,239	4.75	478,988	0.25	214,749	
HEALTH SERVICES OTHER DISTRICTS												
A0007M28	435		Hlth Services Other Districts		684,009		620,000		620,000		-	
				0.00	684,009	-	620,000	-	620,000	-	-	
HOMELESS												
A0007Q28	442		Pupil Transportation				1,940		1,746	-	(194)	
A0007Q28	447		Tokens		3,600		3,000		2,700	-	(300)	
A0007Q28	472		Printing & Advertising				1,000		900	-	(100)	
					3,600	-	5,940	-	5,346	-	(594)	
EXTRA CURRICULAR ACTIVITIES												
A0007S28	135		Teacher Ancillary Activities		80,072		100,000		100,000		-	
A0007S28	529		Incentive Awards		2,028		3,560		3,560		-	
				0.00	82,100	-	103,560	-	103,560	-	-	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	NOTES
ATHLETIC PROGRAM INTERSCHOLASTIC												
A0007T28	113		Hourly Assistant		\$ 5,819		\$ 5,000		\$ 5,500		\$ 500	
A0007T28	133		Coaches		1,124,009		1,207,171		1,157,171		(50,000)	
A0007T28	135		Teacher Ancillary Activities		133,798		125,955		145,955		20,000	
A0007T28	139		Athletic Officials		6,958		2,000		2,000		-	
A0007T28	144		Intramural		160,784		160,003		170,003		10,000	
A0007T20	152		Director	1.00	82,915	1.00	84,887	1.00	86,862	-	1,975	
A0007T28	158		Admin Ancillary Activities		42,010		35,004		65,004		30,000	
A0007T20	165		Staff	1.00	37,870	1.00	40,754	1.00	40,754	-	-	
A0007T28	167		Sub Hourly Aide		3,048		2,800		3,500		700	
A0007T28	200		Athletic Equipment		359,865		327,524		300,000		(27,524)	
A0007T28	418		Official Expenses & Dues		186,743		193,000		193,000		-	
A0007T28	429		Dues		61,063		65,000		65,000		-	
A0007T28	431		Rental of Facilities		8,400		-		-		-	
A0007T28	434		Ambulance Rental		0		17,000		15,000		(2,000)	
A0007T28	440		Contract Services		197,200		200,000		200,000		-	
A0007T28	442		Team Transportation		89,103		70,000		83,000		13,000	
A0007T28	475		Employee PLO/Conference		2,059		2,800		2,800		-	
A0007T28	477		Non-Employee Travel						5,000		5,000	
A0007T28	501		Office Supplies		48		1,000		600		(400)	
A0007T28	529		Athletic Awards		645		10,000		10,000		-	
A0007T28	589		Athletic Supplies		544,935		500,000		500,000		-	
				2.00	3,047,272	2.00	3,049,898	2.00	3,051,149	0.00	1,251	
OFFICE OF SCHOOL, FAMILY & COMMUNITY RELATIONS												
A0007X20	152		Director	0.50	38,469	0.50	38,470	0.50	40,442	-	1,972	
A0007X20	440		Contract Services		1,400		-		-		-	
				0.50	39,869	0.50	38,470	0.50	40,442	0.00	1,972	
YOUTH SERVICES												
A0007Y28	148		Coordinator - Assigned to CH	1.00	49,567	0.50	25,606	0.50	26,429	-	823	
A0007Y28	135		Teacher Ancillary				1,949		1,949		-	
A0007Y20	153		Supervisor - Project Administrator II	0.50	44,121	0.50	44,121	0.50	44,908	-	787	
A0007Y28	500		Instructional Supplies		1,000		100		90		(10)	
A0007Y28	501		Office Supplies				200		200		-	
A0007Y28	529		Incentive	0.00	1,556	-	-	-	-	-	-	
				1.50	96,244	1.00	71,976	1.00	73,576	-	1,600	

ORG	DEPARTMENT	BUDGET NARRATIVE
A0006B21, A0006C21, A0008B21	LIMITED ENGLISH PROFICIENCY/ENGLISH AS A SECOND LANGUAGE (ESL)	The mission of the Multilingual Education Department is to ensure equitable access to high quality multilingual education programs in order to promote the development of listening, speaking, reading, and writing in English and other languages. The department works to ensure the implementation of the district's policy on English language learners and its goal of ensuring high academic achievement for all through continuous improvement of programs and services and promoting the value of second language learning.
A0008E21	INCARCERATED YOUTH	The mission of the Incarcerated Youth Program of the Adult Education Division is to provide educational and transitional services to youth (age 16 to 21) who are incarcerated at the Erie County Holding Center (ECHC). Desired educational outcomes include increasing literacy levels and/or attaining an academic credential such as a GED. The transitional services provided are to assist the student in returning to a K-12 setting, entering adult or vocational education, entering into college, or attaining employment.
MAG	MAGNET FUNDS	Magnet funds should be used for any instructional or instructional support costs associated with the operation of a magnet school, or any instructional or instructional support costs associated with implementation of an alternative approach to reduction of racial isolation and/or enhancement of the instructional program and raising of standards in elementary and secondary schools having substantial concentrations of minority students.

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
LIMITED ENGLISH PROFICIENCY/ESL												
A0006C21	120	LEP	Teachers K-3	23.50	\$ 1,330,706	24.00	\$ 1,362,720	25.00	\$ 1,421,525	1.00	\$ 58,805	
A0006C21	121	LEP	Teachers 4-6	16.50	965,781	16.00	908,480	16.00	909,776	-	1,296	
A0006B21	130	LEP	Teachers 7-8	81.10	4,204,638	103.20	5,857,560	-	-	(103.20)	(5,857,560)	
A0066B21	130	LEP	Teachers 7-8	6.00	266,840	6.00	340,680	-	-	(6.00)	(340,680)	
A2006B21	130	LEP	Teachers 7-8	-	-	1.00	-	-	-	(1.00)	-	
A0006C21	130	LEP	Teachers 7-8	1.00	39,702	1.20	68,136	2.00	113,722	0.80	45,586	
A0008B21	135	LEP	Teacher Ancillary Act	-	28,470	-	61,000	-	61,000	-	-	
A0006B21	136	LEP	Teachers 9-12	17.10	864,355	-	-	147.70	8,277,227	147.70	8,277,227	Part 154 Implementation Plan
A0806B21	136	LEP	Teachers 9-12	-	-	0.20	11,356	-	-	(0.20)	(11,356)	
A2006B21	136	LEP	Teachers 9-12	1.40	69,653	-	-	-	-	-	-	
A2046B21	136	LEP	Teachers 9-12	15.00	720,341	14.00	794,920	-	-	(14.00)	(794,920)	
A3076B21	136	LEP	Teachers 9-12	0.80	27,072	0.80	45,424	-	-	(0.80)	(45,424)	
A0006B22	136	LEP	Teachers 9-12	2.40	146,905	-	-	-	-	-	-	
A0008B21	136	LEP	Teachers 9-12	0.00	0	-	-	-	-	-	-	
A2046C21	136	LEP	Teachers 9-12	4.00	192,519	-	-	-	-	-	-	
A0008B20	152	LEP	Director	1.00	104,514	1.00	104,514	1.00	106,087	-	1,573	
A0008B20	153	LEP	Supervisor	1.70	140,875	1.70	142,136	2.70	225,427	1.00	83,291	Part 154 Implementation Plan
A0008B20	165	LEP	Civil Service Staff	2.00	77,940	2.00	77,940	2.00	77,940	-	-	
A0008B21	166	LEP	Teacher Aide	-	-	-	-	10.00	194,750	10.00	194,750	Part 154 Implementation Plan
A0008B20	199	LEP	Overtime	-	-	-	-	-	10,000	-	10,000	Part 154 Implementation Plan
A0008B21	440	LEP	Contract Services	-	91,116	-	108,153	-	112,798	-	4,645	
A0003D16	488	LEP	Custodial Evening	-	-	-	-	-	7,800	-	7,800	Part 154 Implementation Plan
				173.50	9,271,428	171.10	9,883,019	206.40	11,518,052	35.30	1,635,033	
ATTENDANCE IMPROVEMENT DROPOUT PREVENTION												
A0008D21	529	AIDP	Students Incentive Awards	-	294	-	-	-	-	-	-	
				0.00	294	-	-	-	-	-	-	
INCARCERATED YOUTH												
A0008E21	135	IY	Teachers Ancillary	-	158,579	-	150,138	-	158,579	-	8,441	
A0008E21	148	IY	Coordinators	0.50	30,324	0.50	31,522	0.50	33,692	-	2,170	
A0008E21	153	IY	Supervisors	0.50	39,566	0.50	43,334	0.50	43,334	-	-	
A0008E21	158	IY	Admin Ancillary	-	2,044	-	5,000	-	5,000	-	-	
A0008E21	440	IY	Contract Services	-	34,400	-	34,400	-	30,960	-	(3,440)	
A0008E21	475	IY	Employee PLO/Conference	-	1,318	-	1,875	-	1,688	-	(187)	
A0008E21	484	IY	Textbooks	-	1,916	-	2,000	-	1,800	-	(200)	
A0008E21	500	IY	Instructional Supplies	-	4,372	-	6,000	-	5,400	-	(600)	
				1.00	272,519	1.00	274,269	1.00	280,453	-	6,184	
MAGNET FUNDS												
A0994F20	102	MAG	Discussion Leader	-	584	-	335	-	302	-	(33)	
A0994F20	103	MAG	Teacher Student	-	2,082	-	5,154	-	4,639	-	(515)	
A1564F20	103	MAG	Teacher Student	-	0	-	6,692	-	6,023	-	(669)	
A0994E20	104	MAG	Curr Comm Chair	-	9,132	-	2,924	-	2,632	-	(292)	
A1954E20	104	MAG	Curr Comm Chair	-	974	-	975	-	878	-	(97)	
A0994E20	105	MAG	Curr Comm Member	-	18,051	-	24,192	-	21,773	-	(2,419)	
A1954E20	105	MAG	Curr Comm Member	-	7,842	-	11,444	-	10,300	-	(1,144)	
A0324D21	112	MAG	Teaching Assistant	-	-	-	-	13.00	253,175	13.00	253,175	Moved from object 166.
A0007C23	113	MAG	Hourly Teaching Assistant	-	470	-	-	-	-	-	-	
A1874D21	113	MAG	Hourly Teaching Assistant	-	3,702	-	2,400	-	2,400	-	-	
A0004D21	120	MAG	Teachers K-3	81.00	4,652,473	82.00	4,612,500	82.00	4,662,602	-	50,102	
A0004D21	121	MAG	Teachers 4-6	54.00	2,961,555	54.00	3,037,500	54.00	3,070,494	-	32,994	
A0064D21	121	MAG	Teachers 4-6	2.00	115,300	-	-	-	-	-	-	
A0004D21	130	MAG	Teacher 7-8	7.00	419,683	-	-	-	-	-	-	
A0005E21	130	MAG	Teacher 7-8	8.61	551,533	-	-	-	-	-	-	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14 ACTUAL		2014-2015 ADOPTED BUDGET		2015-2016 PROPOSED BUDGET		15-16 PROPOSED to 14-15 ADOPTED		NOTES
ACCOUNT CODE												
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
A0005F21	130	MAG	Teacher 7-8	7.61	\$ 428,075	-	\$ -	-	\$ -	-	\$ -	
A0005G21	130	MAG	Teacher 7-8	2.40	163,847	-	-	-	-	-	-	
A0005H21	130	MAG	Teacher 7-8	2.60	160,885	-	-	-	-	-	-	
A0005J21	130	MAG	Teacher 7-8	3.60	172,530	-	-	-	-	-	-	
A0005N21	130	MAG	Teacher 7-8	2.00	110,648	-	-	-	-	-	-	
A0005P21	130	MAG	Teacher 7-8	3.10	179,045	-	-	-	-	-	-	
A0005R21	130	MAG	Teacher 7-8	1.00	58,899	-	-	-	-	-	-	
A0005T21	130	MAG	Teacher 7-8	2.30	151,826	-	-	-	-	-	-	
A0005X21	130	MAG	Teacher 7-8	3.68	206,979	-	-	-	-	-	-	
A0006B21	130	MAG	Teacher 7-8	0.40	15,353	-	-	-	-	-	-	
A0644D21	135	MAG	Tchr Ancillary		22,267		23,083		20,775		(2,308)	
A1564D21	135	MAG	Tchr Ancillary				2,923		2,631		(292)	
A1874D21	135	MAG	Tchr Ancillary		35,218		30,947		30,947		-	
A1954D21	135	MAG	Tchr Ancillary				9,744		9,744		-	
A3354D21	135	MAG	Tchr Ancillary		9,702		5,000		4,500		(500)	
A0005N21	135	MAG	Tchr Ancillary		0						-	
A0005P21	135	MAG	Tchr Ancillary		0		21,443		-		(21,443)	
A1954D21	135	MAG	Tchr Ancillary		10,302		-		-		-	
A1564D21	136	MAG	Teachers 9-12 (7-8 Core)			2.00	112,500	2.00	113,722	-	1,222	
A0794D21	136	MAG	Teachers 9-12 (7-8 Core)			2.00	112,500	2.00	113,722	-	1,222	
A0644D21	136	MAG	Teachers 9-12 (7-8 Core)			3.00	168,750	3.00	170,583	-	1,833	
A0005E21	136	MAG	Teachers 9-12 (7-8 Core)	1.70	87,823	-	-	-	-	-	-	
A1955E21	136	MAG	Teachers 9-12 (7-8 Core)			0.20	11,250	-	106	(0.20)	(11,144)	
A0005G21	136	MAG	Teachers 9-12 (7-8 Core)	1.00	44,636	-	-	-	-	-	-	
A0005H21	136	MAG	Teachers 9-12 (7-8 Core)	7.00	434,068	-	-	-	-	-	-	
A0005J21	136	MAG	Teachers 9-12 (7-8 Core)	3.00	175,727	-	-	-	-	-	-	
A1875N21	136	MAG	Teachers 9-12 (7-8 Core)			5.00	281,250	5.00	284,305	-	3,055	
A1985N21	136	MAG	Teachers 9-12 (7-8 Core)	2.00	116,997	-	-	1.00	56,861	1.00	56,861	
A0005X21	136	MAG	Teachers 9-12 (7-8 Core)	5.00	228,568	-	-	-	-	-	-	
A0645X21	136	MAG	Teachers 9-12 (7-8 Core)			0.80	45,000	0.80	45,488	-	488	
A0995X21	136	MAG	Teachers 9-12 (7-8 Core)			2.00	112,500	2.00	113,722	-	1,222	
A1955X21	136	MAG	Teachers 9-12 (7-8 Core)			6.80	382,500	0.80	45,488	(6.00)	(337,012)	
A0005Z21	136	MAG	Teachers 9-12 (7-8 Core)	2.00	122,079	-	-	-	-	-	-	
A1875Z21	136	MAG	Teachers 9-12 (7-8 Core)			6.00	337,500	6.00	340,926	-	3,426	
A0007A28	140	MAG	Guidance Counselors	1.00	39,154	-	-	-	-	-	-	
A0937A28	140	MAG	Guidance Counselors					0.50	28,431	0.50	28,431	
A1977A28	140	MAG	Guidance Counselors	0.00	0	-	-	1.00	56,861	1.00	56,861	
A0007H26	143	MAG	Librarian	1.00	73,012	-	-	-	-	-	-	
A0937H26	143	MAG	Librarian					0.50	28,430	0.50	28,430	
A0997H26	143	MAG	Librarian			0.50	28,125	0.50	28,430	-	305	
A0004D21	148	MAG	Coordinators	2.60	131,242	-	-	-	-	-	-	
A0594D21	148	MAG	Coordinators			0.50	28,125	0.50	28,430	-	305	
A0994D21	148	MAG	Coordinators			1.00	56,250	1.00	56,861	-	611	
A1874D21	148	MAG	Coordinators			1.00	56,250	1.00	56,861	-	611	
A1954D21	148	MAG	Coordinators			1.40	78,750	1.60	90,977	0.20	12,227	
A0324D21	149	MAG	Substitutes		2,381		-		-		-	
A0644D21	149	MAG	Substitutes				1,875		1,688		(187)	
A0007L20	151	MAG	Assist Superintendent	1.00	21,138		-	-	-	-	-	
A0007L20	152	MAG	Director	0.00	58,651	1.00	101,368	1.00	102,941	-	1,573	
A0004T20	155	MAG	Asst Principals - Elementary School	2.00	240,519	5.00	431,000	5.00	408,820	-	(22,180)	
A1954D21	158	MAG	Admin Ancillary		5,025						-	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES	
ACCOUNT CODE			ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED				
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL		
A0994E20	158	MAG	Admin Ancillary	2.00	\$ -	2.00	\$ 2,157	2.00	\$ 1,941	-	\$ (216)		
A1564F20	158	MAG	Admin Ancillary		-		461		415		(46)		
A0644T20	158	MAG	Admin Ancillary		2,203		2,849		2,564		(285)		
A1564T20	158	MAG	Admin Ancillary		0		985		887		(98)		
A1874T20	158	MAG	Admin Ancillary		3,460		3,200		3,200		-		
A1954T20	158	MAG	Admin Ancillary		0				5,500		5,500		
A3354T20	158	MAG	Admin Ancillary		1,706		2,500		2,250		(250)		
A0007L20	165	MAG	Staff		68,429		73,028		74,746		1,718		
A0324D21	166	MAG	Aides		13.00				260,000		-	(13.00)	(260,000)
A0005P21	167	MAG	Sub/Hourly Teacher Aides				0		1,761		-	(1,761)	
A1874D21	167	MAG	Sub/Hourly Teacher Aides				2,279		2,000		1,800	(200)	
A3354T20	199	MAG	Overtime				0		1,500		1,350	(150)	
A1874D21	200	MAG	Instructional Equipment				2,086		3,000		5,141	2,141	
A0324D21	429	MAG	Dues				3,000		3,000		3,000	-	
A0994D21	429	MAG	Dues				8,090		12,350		11,115	(1,235)	
A1954D21	429	MAG	Dues				18,988		20,975		20,200	(775)	
A1874D21	432	MAG	Equipment Rental				2,240		2,200		2,200	-	
A0004D21	440	MAG	Contract Services				52,220		62,975		-	(62,975)	
A0564D21	440	MAG	Contract Services				-				62,975	62,975	
A0994D21	440	MAG	Contract Services				24,000		5,000		4,500	(500)	
A0005P21	440	MAG	Contract Services				70,000		50,200		70,200	20,000	
A0005R21	440	MAG	Contract Services				20,000		20,000		20,000	-	
A0324D21	440	MAG	Contract Services				0		15,000		15,000	-	
A0994F20	440	MAG	Contract Services				0		19,000		17,100	(1,900)	
A1874D21	440	MAG	Contract Services				14,052		19,200		18,500	(700)	
A1954D21	440	MAG	Contract Services				0		-		6,500	6,500	
A1564D21	440	MAG	Contract Services				0		-		6,500	6,500	
A1874D55	442	MAG	Pupil Transportation				2,358		3,000		2,700	(300)	
A0005N21	444	MAG	Field Trip				273					-	
A1874D21	472	MAG	Printing & Adv Exp				4,594		4,500		4,050	(450)	
A0005P21	472	MAG	Printing & Adv Exp						130		-	(130)	
A0644D21	473	MAG	Postage						200		180	(20)	
A1954D21	473	MAG	Postage				2,718		6,500		6,500	-	
A0324D21	475	MAG	Employee PLO/Conference				12,325		6,650		6,000	(650)	
A0994D21	475	MAG	Employee PLO/Conference				7,630		16,300		14,670	(1,630)	
A1954D21	475	MAG	Employee PLO/Conference				11,306		15,884		14,296	(1,588)	
A0005P21	477	MAG	Non-Employee Travel				24,159		32,250		39,784	7,534	
A0994D21	481	MAG	Textbook Acad HS						5,000		4,500	(500)	
A1954D21	481	MAG	Textbook Acad HS				9,929		15,000		15,000	-	
A3354D21	481	MAG	Textbook Acad HS				44,311		78,000		78,951	951	
A0005N21	500	MAG	Instr Supplies	1,701		2,000	1,800	(200)					
A0005P21	500	MAG	Instr Supplies	0		4,200	-	(4,200)					
A0324D21	500	MAG	Instr Supplies	18,618		10,000	10,000	-					
A0994D21	500	MAG	Instr Supplies	4,270		5,000	4,500	(500)					
A1874D21	500	MAG	Instr Supplies			2,000	2,000	-					
A1954D21	500	MAG	Instr Supplies	1,642		2,400	2,160	(240)					
A3354D21	500	MAG	Instr Supplies	632		12,000	12,000	-					
A0644D21	512	MAG	Test Supplies & Materials	938		2,391	2,152	(239)					
A3354D21	512	MAG	Test Supplies & Materials		2,376	2,376	-						
A1954D21	515	MAG	Software Public	2,918	3,000	2,856	(144)						
A0004D21	528	MAG	Test Program & Eval	3,255			-						
A1954D21	528	MAG	Test Program & Eval	80,230	83,500	83,500	-						
A3354D21	528	MAG	Test Program & Eval	0	2,210	1,989	(221)						
				212.60	12,776,539	189.20	11,040,581	186.20	10,947,016	(3.00)	(93,565)		

ORG	DEPARTMENT	BUDGET NARRATIVE
A9039A55, A9039C55, A9039D55, A9039E55, A9039F55	TRANSPORTATION	The mission of the transportation department is to help students access their educational opportunities. The department works to provide safe and cost efficient transportation services to all BCSD, non-public and charter school students within the City of Buffalo.
A0008X80	BEST OFFICER	The District is reimbursed by BEST for the president's salary and fringe benefits
A0008W80	BTF OFFICER	The District is reimbursed by BTF for the president's salary and fringe benefits
A0009U19	DISTRICT DUES	Dues are paid for organizations such as the "Big 5", New York State School Boards Association, National School Boards Association, etc... to which the District derives lobbying benefits and other helpful recommendations.
A0009Q19	JUDGMENTS AND CLAIMS	The District annually incurs legal judgment and claims.
A0009V19	RESERVE CONTINGENCY	Funds set aside to cover unforeseen expenses incurred during the fiscal year.
A0009G90	CIVIL SERVICE RETIREMENT	This budget provides contributions to the NYS Teachers Retirement System (NYSTRS) and the NYS Employees' Retirement System (NYSERS) for active employees. The New York State Comptroller determines the employer rate of contribution required each year to maintain the fiscal integrity of the plans based upon actuarial cost projections, employer and employee contributions, and anticipated retirement fund investment earnings.
A0009H90	INSTRUCTIONAL RETIREMENT	
A0009J90	SOCIAL SECURITY	The Federal Insurance Contribution Act (FICA) requires employers and employees to contribute 6.2% of salary toward retirement and an additional 1.45% towards Medicare.
A0009K90	WORKER'S COMPENSATION	The District is self-insured and utilizes a Third Party Administrator to manage the workers' compensations claims for District employees.
A0009L90	LIFE INSURANCE	Life Insurance coverage is available to employees in accordance with collective bargaining agreements.
A0009M90	UNEMPLOYMENT INSURANCE	The District is self-insured for unemployment and provides a quarterly payment to the NYS Unemployment Office based on actual claims paid.
A0009N90	MEDICAL INSURANCE	The District provides health insurance coverage to active employees and retirees.
A0009P90	SUPPLEMENTAL BENEFITS	The District administers additional benefits for employees (e.g. Vision and Dental) as agreed to in the contract of five District bargaining units.
A0009R90	OTHER BENEFITS	The District sets aside funds to cover additionally negotiated benefits for each bargaining unit.
A0009T99	INTERFUND TRANSFERS	Funds to cover expenses in the Emerson Culinary Fund, the over expenditures of grants, the local share of the summer handicapped program, and debt service.
A0009X99	TRANSFER TO CAPITAL PROJECTS	Funds to cover capital projects that are not funded by capital borrowings.

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED			
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
TRANSPORTATION SERVICES - LARGE BUS												
A9039A55	160		Supervisory Civil Service Staff	5.00	\$ 254,759	5.00	\$ 349,725	5.00	\$ 363,752	-	\$ 14,027	
A9039A55	165		Civil Service Staff	19.00	838,664	20.00	875,120	20.00	860,364	-	(14,756)	
A9039A55	168		Hourly Bus Aide		3,216,988		2,500,480		2,500,480		-	
A9039A55	182		Bus Civil Service Staff	1.00	38,092	1.00	40,516	1.00	40,516	-	-	
A9039A55	191		Exempt Administrator	0.50	55,881	0.50	55,000	0.50	55,000	-	-	
A9039A55	199		Overtime		214,025		248,000		248,000		-	
A9039A55	202		Computer Hardware		19,090		20,000		20,000		-	
A9039A55	404		Drug/Alch Testing		125		2,100		1,890		(210)	
A9039A55	440		Contract Services		12,436		30,000		30,000		-	
A9039A55	473		Postage		80,000		116,000		116,000		-	
A9039A55	474		Head Drivers/Tm Ldrs Supv		7,313		10,500		-		(10,500)	
A9039A55	475		Employee PLO/Conference		0		3,260		2,934		(326)	
A9039A55	478		Tolls		88		500		450		(50)	
A9039A55	501		Office Supplies & Expenses		6,826		15,000		15,000		-	
A9039A55	515		Software - Public		975		10,000		9,000		(1,000)	
A9039A55	560		Vests & Signs		4,014		10,000		10,000		-	
A9039A55	569		Photo Identification Materials		11,935		15,000		15,000		-	
				25.50	4,761,212	26.50	4,301,201	26.50	4,288,386	0.00	(12,815)	
TRANSPORTATION SERVICES - SMALL BUS												
A9039D55	165		Civil Service Staff	4.00	163,173	5.00	200,295	5.00	192,933	-	(7,362)	
A9039D55	168		Bus Aides		2,186,807		2,379,300		2,379,300		-	
A9039D55	182		Bus Civil Service Staff	1.00	55,035	2.00	83,132	2.00	85,678	-	2,546	
A9039D55	199		Overtime		25,617		48,188		48,188		-	
A9039D55	424		Insurance Vehicle		0		41,000		41,000		-	
A9039D55	472		Printing & Advertising		8,166		16,000		15,015		(985)	
A9039D55	474		Employee Mileage		2,619		4,800		-		(4,800)	
A9039D55	475		Employee PLO/Conference		978		3,260		2,934		(326)	
A9039D55	501		Office Supplies & Expenses		825		6,450		6,450		-	
A9039D55	577		Repair Parts - Bus		0		5,000		4,500		(500)	
				5.00	2,443,219	7.00	2,787,425	7.00	2,775,998	-	(11,427)	
TRANSPORTATION - PRIVATE CARRIER												
A9039E55	440		Contract Services		5,999		27,000		24,300		(2,700)	Contractual Increase and additional Charter School to transport. Projected cost decrease.
A9039E55	441		Pupil Trans Spec Education		8,687,757		9,008,318		11,049,900		2,041,582	
A9039E55	442		Pupil Transportation		20,598,746		21,444,086		22,322,700		878,614	
A9039E55	588		Vehicle Fuel		3,021,922		3,750,000		3,250,000		(500,000)	
				0.00	32,314,423	-	34,229,404	-	36,646,900	-	2,417,496	
TRANSPORTATION - PUBLIC CARRIER												
A9039F55	442		Pupil Transportation		7,221,525		7,900,000		7,775,000		(125,000)	
A9039F55	447		Tokens		7,500		7,500		67,500		60,000	
A9039F55	448		Trans Svcs Public Carrier		408,068		355,000		420,000		65,000	
				0.00	7,637,093	-	8,262,500	-	8,262,500	-	-	
BEST												
A0008X80	197 BEST		BEST Officer	1.00	25,949	1.00	19,429	1.00	25,949	-	6,520	
				1.00	25,949	1.00	19,429	1.00	25,949	-	6,520	
BTF												
A0008W80	101 BTF		BTF Officer	1.00	38,302	1.00	88,045	1.00	88,045	-	-	
				1.00	38,302	1.00	88,045	1.00	88,045	-	-	
DISTRICT DUES												
A0009U19	429		School Association Dues		145,838		147,181		147,181		-	
				0.00	145,838	-	147,181	-	147,181	-	-	
JUDGMENT & CLAIMS												
A0009Q19	402		Judgments & Claims		2,051,307		1,000,000		1,000,000		-	
				0.00	2,051,307	-	1,000,000	-	1,000,000	-	-	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES
ACCOUNT CODE			ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED			
Org	Obj	Proj	Title	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	
RESERVE CONTINGENCY												
A0009V19	439		Reserve for Vacancies	0.00	\$ -	-	\$ (1,000,000)	-	\$ (1,000,000)		\$ -	
A0009V19	439		Reserve for Contingencies		0		4,000,000		4,000,000		-	
				0.00	0	-	3,000,000	-	3,000,000	-	-	
CIVIL SERVICE RETIREMENT												
A0009G90	810		NYS Employees Retirement		2,981,657		6,900,000		6,200,000		(700,000)	Rate decrease.
A0009G90	810 CFE		NYS Employees Retirement		66,403		72,726		72,726		-	
A0009G90	810 LEP		NYS Employees Retirement		15,814		-		-		-	
A0009G90	810 MAG		NYS Employees Retirement		14,332		14,831		14,831		-	
				0.00	3,078,206	-	6,987,557	-	6,287,557	-	(700,000)	
INSTRUCTIONAL RETIREMENT												
A0009H90	820		NYS Teachers Retirement		27,596,438		31,549,838		25,000,000		(6,549,838)	Rate decrease.
A0009H90	820 CFE		NYS Teachers Retirement		1,378,347		1,489,353		1,489,353		-	
A0009H90	820 LEP		NYS Teachers Retirement		1,479,135		-		-		-	
A0009H90	820 MAG		NYS Teachers Retirement		1,991,235		1,207,541		1,207,541		-	
				0.00	32,445,156	-	34,246,732	-	27,696,894	-	(6,549,838)	
SOCIAL SECURITY												
A0009J90	830		Social Security		16,460,521		16,920,893		17,800,000		879,107	Based on projected salaries
A0009J90	830 CFE		Social Security		624,749		678,187		678,187		-	
A0009J90	830 LEP		Social Security		702,294		-		-		-	
A0009J90	830 MAG		Social Security		942,821		1,081,355		1,078,841		(2,514)	
				0.00	18,730,385	-	18,680,435	-	19,557,028	-	876,593	
WORKERS' COMPENSATION												
A0009K90	840		Comp of Injured Employees		4,697,775		5,950,000		5,950,000		-	
A0009K90	840 CFE		Comp of Injured Employees		255,649		279,254		279,254		-	
A0009K90	840 MAG		Comp of Injured Employees		388,221		374,061		374,061		-	
A0009K90	842		Assess Fees & Premiums		(229,827)		1,355,000		705,000		(650,000)	Based on projections.
A0009K90	842 LEP		Assess Fees & Premiums		289,180		-		-		-	
A0009K90	843		Comp Medical Payments		19,381		64,500		64,500		-	
				0.00	5,420,378	-	8,022,815	-	7,372,815	-	(650,000)	
LIFE INSURANCE												
A0009L90	845		Life Insurance		66,373		98,047		98,047		-	
A0009L90	845 CFE		Life Insurance		3,270		3,216		3,216		-	
A0009L90	845 LEP		Life Insurance		3,440		-		-		-	
A0009L90	845 MAG		Life Insurance		4,201		3,915		3,915		-	
				0.00	77,284	-	105,178	-	105,178	-	-	
UNEMPLOYMENT INSURANCE												
A0009M90	850		Unemployment Insurance		(27,055)		1,800,000		1,800,000		-	
A0009M90	850 CFE		Unemployment Insurance		54,029		57,624		57,624		-	
A0009M90	850 LEP		Unemployment Insurance		59,672		-		-		-	
A0009M90	850 MAG		Unemployment Insurance		80,109		29,474		29,474		-	
				0.00	166,756	-	1,887,098	-	1,887,098	-	-	

2015-2016 GENERAL FUND BUDGET COMPARISON				2013-14		2014-2015		2015-2016		15-16 PROPOSED to		NOTES		
ACCOUNT CODE			ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		14-15 ADOPTED					
Org	Obj	Proj	Title		FTE	TOTAL	FTE	TOTAL	FTE	TOTAL	FTE		TOTAL	
MEDICAL INSURANCE														
A0009N90	860		Medical Hospital Insurance	\$	31,785,308		\$	40,450,000		\$	44,681,870	\$	4,231,870	Rate increase
A0009N90	860 CFE		Medical Hospital Insurance		1,827,733			2,032,402			1,778,712		(253,690)	
A0009N90	860 LEP		Medical Hospital Insurance		2,149,319			-			-		-	
A0009N90	860 MAG		Medical Hospital Insurance		2,488,901			-			-		-	
A0009N90	861		Medical Retirees		62,414,473			64,300,000			68,400,000		4,100,000	Rate increase and additional 100 Retirees.
A0009N90	865		BEST Health Insurance		4,745,629			6,450,000			7,750,000		1,300,000	Rate increase
A0009N90	865 CFE		BEST Health Insurance		195,790			-			-		-	
A0009N90	866		Prescription Reimbursement		0			16,000			16,000		-	
A0009N90	866 BCSA		Prescription Reimbursement		0			1,000			1,000		-	
A0009N90	866 BTF		Prescription Reimbursement		5,737			27,120			27,120		-	
A0009N90	866 L264		Prescription Reimbursement		3,158			18,908			18,908		-	
A0009N90	866 L409		Prescription Reimbursement		0			350			350		-	
A0009N90	866 PCTEA		Prescription Reimbursement		0			500			500		-	
A0009N90	867		Prescription Reimburse. - Retirees		0			13,690			13,690		-	
A0009N90	867 BCSA		Prescription Reimburse. - Retirees		4,854			8,154			8,154		-	
A0009N90	867 BEST		Prescription Reimburse. - Retirees		1,188			4,030			4,030		-	
A0009N90	867 BTF		Prescription Reimburse. - Retirees		11,600			24,625			24,625		-	
A0009N90	867 L264		Prescription Reimburse. - Retirees		14,098			18,581			18,581		-	
A0009N90	867 PCTEA		Prescription Reimburse. - Retirees		5,634			14,201			14,201		-	
A0009N90	868		In Lieu of Health Insurance		341,750			400,000			400,000		-	
				0.00	105,995,172	-	113,779,561	-	123,157,741	-	9,378,180			
SUPPLEMENTAL BENEFITS														
A0009P90	870		Supplemental Benefits		2,261,651			2,098,818			2,300,000		201,182	Additional Teachers.
A0009P90	870 CFE		Supplemental Benefits		86,964			86,120			86,120		-	
A0009P90	870 LEP		Supplemental Benefits		91,332			-			-		-	
A0009P90	870 MAG		Supplemental Benefits		111,384			127,325			127,325		-	
				0.00	2,551,332	-	2,312,263	-	2,513,445	-	201,182			
OTHER BENEFITS														
A0009R90	880		Tool, Shoe & Uniform Allowance		19,312			22,000			22,000		-	
A0009R90	881		Termination Pay		1,533,799			3,200,000			3,200,000		-	
A0009R90	882		Civil Service Termination Pay		242,895			260,000			260,000		-	
A0009R90	883		Employee Assistant Program		61,560			67,000			67,000		-	
A0009R90	884		Attendance Incentive		101,270			120,000			120,000		-	
A0009R90	885		Other Benefits		5,000			15,000			-		(15,000)	
A0009R90	886		Admin Vacation Buy-Back		332,914			280,000			280,000		-	
A0009R90	887		Admin Term Pay		363,972			600,000			600,000		-	
A0009R90	888		Longevity - PCTEA		185,875			-			-		-	
				0.00	2,846,598	-	4,564,000	-	4,549,000	-	(15,000)			
INTERFUND TRANSFERS														
A0009T99	930		Emerson Culinary Program		368,629			355,000			355,000		-	
A0009T99	951		Transfers JROTC		359,000			359,000			359,000		-	
A0009T99	952		Over expending Special Aid		408,923			600,000			600,000		-	
A0009T99	953		Transfer Summer Handicapped		2,287,854			1,600,000			1,600,000		-	
A0009T99	960		Transfers City Debt Service		15,381,216			15,219,753			14,782,902		(436,851)	Based on debt refinancings
A0009T99	962		Transfers Debt Service Fund		105,618,228			104,806,948			103,940,073		(866,875)	Based on debt schedules & refinancing savings.
				0.00	124,423,848	-	122,940,701	-	121,636,975	-	(1,303,726)			
TRANSFER TO CAPITAL PROJECTS														
A0009X99	900		Transfer to Capital Projects		70,631			250,000			225,000		(25,000)	
				0.00	70,631	-	250,000	-	225,000	-	(25,000)			
Total Appropriations				4,267.12	\$ 778,655,427	4,180.87	\$ 806,642,000	4,441.06	\$ 825,813,270	260.19	\$ 19,171,270			

FOOD SERVICE FUND

The Food Service Fund totals \$38.5 million for 2015-16. There are three components within the fund:

1. The Food Service Program provides breakfast, lunch, snacks, and after school meals to Buffalo Public School students, some Charter School students (Academy of Science, Aloma D. Johnson Fruit Belt, Buffalo Hearing and Speech, West Buffalo , Elmwood Village, and King Center), three non-public (St. Augustine, St. Monica, and Autistic Services) and two out-of-district charter schools (Niagara Charter in Niagara Falls and Baker Academy in Lackawanna), in accordance with USDA regulations and is primarily funded by the federal government and meal sales. The 2015-16 budget includes a major expansion of the Commissary to better serve the District's students. Costs will include a \$5.5 million capital investment in the Commissary facility and \$2.7 million in related equipment purchases, paid for by the use of accumulated fund balance.
2. The Emerson School of Hospitality provides students with an academic program while focusing on career preparation in the food service and hospitality industries. While Emerson's budget is separate from the Food Service Program, federal dollars flow through the Food Service Program for the Child Nutrition Program, as administrators of the program, which feeds Emerson's students.
3. The Summer Food Service provides meal service to children during the summer months and is also federally funded. They provide breakfast, lunch, and snacks to Summer School students and organizations, by request (i.e. Bible Schools, Day Camps). Additionally, lunches are provided to Parks and Community Centers.

2015-16 COMBINED FOOD SERVICE BUDGET

REVENUE & RESOURCES

Obj	Title	2013-14 ACTUAL	2014-15 BUDGET	2015-16 BUDGET	VARIANCE
1040	Appropriated Fund Balance	\$ -	\$ 177,200	\$ 9,222,498	\$ 9,045,298
1445	Other Food Sales	513,355	524,265	524,265	0
2770	Other Unclassified Revenue	73,441	45,000	45,000	0
3190	State Aid	1,068,718	738,074	798,074	60,000
4190	Federal Aid Surplus Food	1,372,557	1,212,000	1,212,000	0
4191	Federal Aid	23,194,148	22,961,125	24,754,000	1,792,875
4192	Federal Aid Summer	1,325,764	1,442,626	1,454,288	11,662
5031	Interfund Transfers	368,629	482,372	482,372	0
Total Revenues		\$ 27,916,612	\$ 27,582,662	\$ 38,492,497	\$ 10,909,835

APPROPRIATIONS

Obj	Title	2013-14 ACTUAL		2014-15 BUDGET		2015-16 BUDGET		VARIANCE	
		FTE	Total	FTE	Total	FTE	Total	FTE	Total
112	Teaching Assistant	1.0	\$ 19,846	1.0	\$ 18,200	1.0	\$ 18,200	-	\$ -
113	Hourly Teacher Assistant		-		1,000		1,000	-	0
135	Teacher Ancillary		90,794		84,500		84,500		0
158	Administrator Ancillary		13,657		10,000		10,000		0
160	Supervisory Staff	5.0	332,394	5.0	333,444	6.0	371,280	1.0	37,836
165	Staff	6.0	255,275	6.0	249,459	6.0	249,459	-	0
166	Teacher Aides	1.0	529,509	1.0	16,674	1.0	566,674	-	550,000
167	Teacher Aides Subs		873		1,000		1,000		0
184	Cook Managers	35.0	1,302,095	31.0	1,153,870	29.0	1,178,877	(2.0)	25,007
185	Cafeteria Staff		4,564,293		4,423,338		4,969,377		546,039
199	Overtime		1,937		1,350		1,350		0
202	Computer Equipment		21,935		22,900		22,900		0
204	Vehicle		-		-		25,000		25,000
210	Cafeteria Equipment		603,073		1,285,217		2,700,500		1,415,283
211	Vocational Equip.		-		578		578		0
293	Building Improvements		-		-		5,500,000		5,500,000
409	Meeting Expense		-		-		0		0
429	Dues		2,339		3,100		3,100		0
431	Rent Facilities		409,434		443,915		456,996		13,081
432	Rent Equip		56,305		70,900		57,900		(13,000)
440	Contract Services		242,368		346,760		346,760		0
450	Repair Serv. Voc.		6,559		5,000		5,000		0

2015-16 COMBINED FOOD SERVICE BUDGET

APPROPRIATIONS cont.

		2013-14 ACTUAL		2014-15 BUDGET		2015-16 BUDGET		VARIANCE	
Obj	Title	FTE	Total	FTE	Total	FTE	Total	FTE	Total
469	Repair Services		\$ 154,434		\$ 181,768		\$ 233,768		\$ 52,000
470	Delivery Expense		363,714		460,000		512,000		52,000
472	Advertising		463		6,500		15,500		9,000
473	Postage		200		405		405		0
474	Employee Mileage		6,185		10,450		10,450		0
475	Employee Travel		11,225		18,992		18,992		0
492	Electric		77,325		35,500		80,500		45,000
493	Water		3,206		5,000		5,000		0
494	Telephone		-		1,000		1,000		0
497	Natural Gas		26,090		19,000		27,000		8,000
500	Instructional Supplies		-		2,300		2,300		0
501	Office Supplies		36,814		48,700		48,700		0
505	Café Non Food Supplies		1,204,723		1,354,428		1,716,428		362,000
506	Food Supplies		11,232,509		12,562,414		14,664,914		2,102,500
507	USDA Commodities		1,413,784		1,219,500		1,212,000		(7,500)
515	Software		45,539		60,000		50,000		(10,000)
523	Subscriptions		1,225		1,845		1,845		0
547	Suppl. Mat. Voc. Hs		2,300		4,200		4,200		0
810	NYS Emp Retirement		685,382		671,615		754,992		83,377
820	NYS Teacher Ret.		20,265		15,593		15,593		0
830	Social Security		555,518		462,647		526,399		63,752
840	Comp. Of Injured Employees		204,118		177,169		203,329		26,160
842	Comp Premium		834		900		900		0
845	Life Insurance		864		811		811		0
850	Unemployment Insurance		25,354		36,659		42,057		5,398
860	Medical Hospital Ins		785,585		555,206		530,008		(25,198)
868	In Lieu		-		2,200		2,200		0
870	Suppl Benefits		-		21,355		20,455		(900)
880	Tool Shoe Uniform		110,150		115,300		160,300		45,000
884	Attendance Incentive		50,450		60,000		60,000		0
920	Indirect Cost to General Fund		1,306,018		1,000,000		1,000,000		0
Total Appropriations		48.0	\$ 26,776,960	44.0	\$ 27,582,662	43.0	\$ 38,492,497	(1.0)	\$ 10,909,835

SPECIAL PROJECTS FUND

(Grants)

The Special Projects Fund accounts for grants received from state, federal and local sources and are intended to supplement services. Grant totals are currently estimated to total \$117.2 million and include 799 full time equivalents, but are adopted in accordance with grantor specifications and lapse upon completion of the programs. Therefore, these grant programs do not necessarily coincide with the Board's fiscal year. Based on varying fiscal years and grantor guidelines, the grants budgets are not subject to the same board approval as regular funds; however their expenditures are still subject to board approval in accordance with board policy.

2015-16 PROJECTED SPECIAL PROJECTS BUDGET					
	GRANT	2014-15 BUDGET AS OF 4/21/2015		2015-16 PROJECTED BUDGET	
		FTE	Total	FTE	Total
SG15	STATE AID				
	UNIVERSAL PRE-K PROJECT	170.75	\$ 12,758,259	170.75	\$ 12,759,425
	Categorical State Aid	170.75	12,758,259	170.75	12,759,425
KE15	EPE ADULT LEARNING CENTER	33.50	5,823,186	33.50	5,823,186
SB15	LEARN TECH #2	0.33	50,000	-	-
SC15	NYS SCHOOL TECH VOUCHER PRGM	-	1,982,941	-	1,982,941
SD15	STATE SUPPORTED BLIND & DEAF SCHOOL	-	2,800,000	-	2,800,000
SE15	NYS SCHOOL HEALTH SERVICES	3.88	5,301,726	4.88	6,501,726
SH15	PRIORITY PRE-K PROGRAM	11.25	1,215,117	11.25	1,215,117
SJ15	STATEWIDE FULL DAY PRE-K	13.00	2,619,685	13.00	2,619,685
SM15	SCHOOL LIBRARY SYSTEM OPERATING AID	0.66	87,344	0.66	87,344
SN15	SCHOOL LIBRARY SYSTEMS SUPPLEMENTAL	-	42,464	-	42,464
ST15	SCHOOL LIBRARY SYSTEMS-ROLL OVER	0.27	48,581	0.27	48,581
SV15	EARLY COLLEGE HIGH SCHOOL	-	190,000	-	190,000
TC15	LEARN TECH #3	0.33	50,000	-	-
TK15	LEARN TECH #4	0.34	50,000	-	-
TZ15	TEACHER RESOURCE & COMPUTER CTR	1.00	301,720	1.00	301,720
VL15	PATHWAYS IN TECHNOLOGY	0.60	146,198	0.60	146,198
XH15	NYS LIBRARY AUTOMATION PROJECT	0.07	8,734	0.07	8,734
XQ15	MCKINNEY - VENTO HOMELESS ED	1.00	72,350	1.00	72,350
XR15	CHILD ABDUCTION PREVENTION ED	-	9,992	-	-
XS15	EXTENDED DAY/SCHOOL VIOLENCE - HS	1.50	272,870	1.50	272,870
XT15	EXTENDED DAY/SCHOOL VIOLENCE - ES	1.50	284,265	1.50	284,265
XW15	TEACHERS OF TOMORROW	-	1,175,000	-	1,175,000
	State Education Department Funds	69.23	22,532,173	69.23	23,572,181
SL15	SUMMER ESY PROGRAM	0.83	11,297,095	0.83	11,297,095
	State Funds & District Contribution	0.83	11,297,095	0.83	11,297,095
	TOTAL STATE AID	240.81	46,587,527	240.81	47,628,701
	FEDERAL FUNDS				
BB15	WIA TITLE II-ADULT BASIC	1.50	556,918	1.50	556,918
BF15	WIA TITLE II-ENG LANG CIVICS ED	0.50	250,000	0.50	250,000
BH15	WIA LITERACY ZONE- EAST ZONE	-	100,000	-	100,000
BJ15	WIA LITERACY ZONE- WEST	-	100,000	-	100,000
BK15	WIA LITERACY ZONE - NORTH	-	100,000	-	100,000
DAR	SIG COHORT 5 @ 3	0.31	500,000	-	500,000
DBR	SIG COHORT 5 @ 17	1.31	500,000	1.00	500,000
DCR	SIG COHORT 5 @ 30	2.09	500,000	1.78	500,000
DDR	SIG COHORT 5 @ 94	0.31	500,000	-	500,000
DER	SIG COHORT 5 @ 97	0.81	500,000	0.50	500,000
DFR	SIG COHORT 5 @ 99	0.31	500,000	-	500,000
DIR	SIF @ 305 (ARRA-FUNDED IN 14-15)	0.40	250,000	0.26	250,000

2015-16 PROJECTED SPECIAL PROJECTS BUDGET					
	GRANT	2014-15 BUDGET AS OF 4/21/2015		2015-16 PROJECTED BUDGET	
		FTE	Total	FTE	Total
EA15	TITLE I PARTS A & D	290.15	\$ 25,201,715	286.02	\$ 23,959,628
ED15	ARRA VIRTUAL ADVANCED PLACEMENT	1.20	387,635	-	-
EE15	SIG COHORT 4.1 @ 198	9.45	1,500,000	6.99	1,000,000
EF15	TITLE II PART A	34.45	4,709,420	46.65	4,709,420
EH15	TITLE I SCHOOL IMPROVEMENT 1003A	-	1,860,000	-	1,860,000
EI15	SIG COHORT 4.2 @ 76	11.35	1,499,419	7.81	1,000,000
EJ15	SIG COHORT 4.1 @ 31	10.47	1,500,000	6.43	1,000,000
EK15	SIG COHORT 4.1 @ 80	15.14	1,500,000	9.60	1,000,000
EL15	TITLE III - IMMIGRANT EDUCATION	1.00	539,842	1.00	539,842
EM15	ARRA RTTT SYSTEMIC SUPPORTS	-	413,386	-	-
EN15	ARRA RTTT TEACHING IS THE CORE	0.50	200,000	-	-
EO15	SIG COHORT 4.2 @ 95	8.74	1,500,000	5.19	1,000,000
EP15	OUT OF DISTRICT TITLE I PAYMENT	-	13,530	-	13,530
ER15	SIG COHORT 2 @ 301	0.34	500,000	0.34	250,000
ES15	SIG COHORT 4.1 @ 89	10.09	1,500,000	6.56	1,000,000
EU15	SIG COHORT 4.1 @ 91	10.38	1,500,000	6.85	1,000,000
EV15	SIG COHORT 3 @ 33,37,59	36.20	5,736,214	7.39	1,500,000
EW15	ARRA - RACE TO THE TOP	17.91	2,386,111	-	-
EX15	SIG COHORT 4.2 @ 66	9.87	1,500,000	6.33	1,000,000
EY15	TITLE III - LEP	3.80	805,347	3.80	805,347
EZ15	SIG COHORT 3 @ 6	4.54	1,998,840	2.80	500,000
NA15	IDEA SECTION 611 - PART B	103.70	11,392,002	103.70	11,392,002
NB15	RSE-TASC (REG SP ED TECH ASST SPT)	3.75	448,330	3.75	448,330
NC15	IDEA SECTION 619 - PRE-SCHOOL	2.65	540,515	2.65	540,515
NF15	RTI - IDEA EXTENSION	0.50	50,000	-	-
SA15	MATH & SCIENCE PARTNERSHIP - MATH	2.20	993,089	2.20	993,089
SF15	MATH & SCIENCE PARTNERSHIP SCIENCE	0.30	325,000	0.30	325,000
TA15	21ST CCLC @ 198	-	450,643	-	450,643
VE15	PERKINS ADULT BASIC VATEA	1.00	380,439	1.00	380,439
VJ15	VATEA BASIC GRANT - PERKINS SEC	3.95	524,784	3.95	524,784
XE15	CHILD NUTRITION-FRESH FRUIT & VEG	-	1,134,240	-	1,134,240
	Federal Funds Through SED	601.17	77,347,419	526.85	62,683,727
RA15	SCHOOL CLIMATE TRANSFORMATION USDOE	1.67	694,033	1.67	694,033
RB15	INDIAN EDUCATION FORMULA GRANT	3.00	252,513	3.00	252,513
RC15	FARM TO SCHOOL USDA	-	45,000	-	-
VHR	YOUTH CAREER CONNECT	3.25	2,140,150	3.25	2,140,150
	Federal Funds - Direct	7.92	3,131,696	7.92	3,086,696

2015-16 PROJECTED SPECIAL PROJECTS BUDGET					
	GRANT	2014-15 BUDGET AS OF 4/21/2015		2015-16 PROJECTED BUDGET	
		FTE	Total	FTE	Total
RT15	JROTC PROGRAM	6.00	\$ 577,666	6.00	\$ 577,666
	Federal Funds & District Contribution	6.00	577,666	6.00	577,666
JA15	CBO AFTERSCHOOL	-	152,609	-	152,609
	Federal Funds Through Local Agencies	-	152,609	-	152,609
	TOTAL FEDERAL FUNDS	615.09	81,209,390	540.77	66,500,698
	FOUNDATION FUNDS				
JR15	ERIE COUNTY CPSE	10.35	1,041,880	10.35	1,041,880
	Foundation Funds & District Contribution	10.35	1,041,880	10.35	1,041,880
BA15	ADULT EVENING SCHOOL ADLT	-	211,960	-	211,960
BP15	ADULT PERFORMANCE CONTRACT	1.00	460,848	5.00	1,471,653
BT15	ERIE COUNTY ADULT ED TANF	2.00	236,640	2.00	236,640
BV15	ACCESS VR - CORE REHABILITATION	-	58,080	-	58,080
JD15	GET SCHOOLED FOUNDATION @ 302	-	5,000	-	-
JF15	BPS FOUNDATION - READY FREDDIE	-	124,105	-	-
JN15	WISE MINI GRANT - PROF DEV HEALTH	-	3,147	-	-
JO15	UB PEDIATRIC DENISTRY	-	13,752	-	-
JQ15	GENERAL MILLS HEALTHY & FIT @ 33	-	15,796	-	-
JS15	JP MORGAN CHASE CORPORATE CHALLENGE	-	1,500	-	-
JU15	ADVANCED MANUFACTURING PROGRAM @ 301	-	122,935	-	-
JW15	TOWER MENTAL HEALTH PROJECT INFORM	-	72,945	-	-
JZ15	WESTMINSTER FOUNDATION @ #89	1.00	96,789	-	-
LA15	TOWER LD - PROJECT ADVOCATE	-	53,242	-	53,242
LF15	CITY OF BUFFALO - SOCIAL WORKER	1.00	89,824	-	-
LG15	BLACK HISTORY PROGRAM @ 74	-	2,018	-	-
LH15	ACTION FOR HEALTHY KIDS @ 32	-	649	-	-
LJ15	RADIO ARTS	-	93	-	-
LL15	PATHWAYS TO SUCCESS PREGNANCY ASST.	0.10	125,000	-	-
LN15	CITY OF BUFFALO - INSTRUMENTAL MUSI	4.94	400,000	-	-
LO15	SMART SCHOLARS EARLY COLL CARRYOVER	-	1,749	-	-
LS15	ALLEN TOWN VILLAGE SOCIETY	-	5,000	-	-
LT15	ADMINISTRATOR LEADERSHIP CONFERENCE	-	9,000	-	-
LU15	HOGDSON RUSS YOUTH COURT @ 200	-	3,276	-	-
	Other Foundation Funds	10.04	2,113,348	7.00	2,031,575
	TOTAL FOUNDATION FUNDS	20.39	3,155,228	17.35	3,073,455
	GRAND TOTAL	876.29	\$ 130,952,145	798.93	\$ 117,202,854

Grant budgets are projected based on information available as of April 21, 2015 and are subject to change.

DEBT SERVICE FUND

The Debt Service Fund accounts for resources accumulated and payments made for principal and interest due in the current fiscal year on long-term general obligation debt of the District (it excludes construction debt issued by the City.) The sole revenue of the Debt Service Fund is a transfer from the General Fund (single expense line listed in the General Fund.)

2015-16 DEBT SERVICE FUND BUDGET

REVENUE & RESOURCES

Org Code	Obj	Title	2013-14 ACTUAL	2014-15 BUDGET	2015-16 BUDGET	VARIANCE
V	2401	Interest	\$ 813,447	\$ -	\$ -	\$ -
V	5031	Interfund Revenue (from General fund)	105,618,228	104,806,948	103,940,073	(866,875)
TOTAL			\$ 106,431,675	\$ 104,806,948	\$ 103,940,073	\$ (866,875)

APPROPRIATIONS

Org Code	Obj	Title	Final Year	2013-14 ACTUAL	2014-15 Budget	2015-16 Budget	Variance
V0009S97	601	Principal - EPC PH I, II, III	2014	\$ 819,706	\$ -	\$ -	\$ -
V0009S97	603	Principal - NYS Legislation	2031/2037	713,334	713,334	713,332	(2)
V0009S97	604	Principal - Municipal Bond Bank	2031	555,000	575,000	590,000	15,000
V0009S97	608	Principal - JSCB Lease (PH I)	2024	130,000	8,745,000	9,190,000	445,000
V0009S97	609	Principal - JSCB Lease (PH II)	2026	4,945,000	5,200,000	5,465,000	265,000
V0009S97	610	Principal - JSCB Lease (PH II Additional)	2026	805,000	845,000	890,000	45,000
V0009S97	611	Principal - JSCB Lease (PH IIIA)	2028	5,335,000	5,610,000	5,895,000	285,000
V0009S97	612	Principal - JSCB Lease (PH IIIB)	2029	5,675,000	5,965,000	6,270,000	305,000
V0009S97	613	Principal - JSCB Lease (PH IV)	2031	10,040,000	5,650,000	5,935,000	285,000
V0009S97	614	Principal - JSCB Lease (PH V)	2032	5,165,000	5,430,000	5,710,000	280,000
V0009S97	615	Principal - JSCB Lease (PH IV Additional)	2028	735,000	-	-	-
Total Principal				34,918,040	38,733,334	40,658,332	1,924,998
V0009S97	701	Interest - EPC PH I, II, III	2014	1,355	-	-	-
V0009S97	704	Interest - Municipal Bond Bank	2031	527,616	510,666	493,191	(17,475)
V0009S97	708	Interest - JSCB Lease (PH I)	2024	5,196,150	4,973,625	4,525,250	(448,375)
V0009S97	709	Interest - JSCB Lease (PH II)	2026	9,774,250	9,397,000	9,130,375	(266,625)
V0009S97	710	Interest - JSCB Lease (PH II Additional)	2026	776,638	715,263	671,887	(43,376)
V0009S97	711	Interest - JSCB Lease (PH IIIA)	2028	7,876,338	7,469,338	6,325,712	(1,143,626)
V0009S97	712	Interest - JSCB Lease (PH IIIB)	2029	8,480,375	8,047,500	7,741,625	(305,875)
V0009S97	713	Interest - JSCB Lease (PH IV)	2031	10,191,787	12,612,638	12,323,012	(289,626)
V0009S97	714	Interest - JSCB Lease (PH V)	2032	7,904,725	7,510,725	7,232,225	(278,500)
V0009S97	715	Interest - JSCB Lease (PH IV Additional)	2028	3,130,113	-	-	-
Total Interest				53,859,347	51,236,755	48,443,277	(2,793,478)
V0009T99	903	TRANSFER JSCB		778,102	-	-	-
V0009T99	920	TRANSFER GENERAL FUND		52,315	-	-	-
V0009X99	900	TRANSFER CAPITAL PROJECTS		17,700,579	14,836,859	14,838,464	1,605
Total Transfers				18,530,996	14,836,859	14,838,464	1,605
TOTAL				\$ 107,308,383	\$ 104,806,948	\$ 103,940,073	\$ (866,875)