



**FINANCIAL  
STATUS  
REPORT**

**FY 2008**

**October 2008**

**NYC** Department  
of Education



JOEL I. KLEIN, *Chancellor*

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BUDGET OPERATIONS AND REVIEW

SUSAN OLDS, *Executive Director*

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## MEMORANDUM

January 12, 2009

**To: Comprehensive Financial Monitoring Task Force Members**

**From: Susan Olds**

**Re: October Financial Status Report**

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The final FY2008 FSR is available for viewing [Financial Status Report](#) , for printing, [\(October FSR\)](#), or downloading in [Excel format](#).

Included this month is a summary of the Department's final budget, commitment and headcount data, along with historical year-end charts. On an overall basis, the Department closed FY2008 with a minor operating surplus of \$1.2 million against the final budget.

The next FSR update to FY2009 will be issued in January. In the meantime, a snapshot of the FY2009 budget and associated year-to-date commitments is provided in the enclosed report.

Thank you.

c: Joel I. Klein  
Chancellor's Senior Staff  
Division of Budget Operations and Review Senior Staff

## OCTOBER 2008

### TABLE OF CONTENTS

	<u>Page</u>
<b>CURRENT APPROVED BUDGET</b>	<b>1</b>
<b>RECONCILIATIONS:</b>	
▶ Revenue Modifications	2
<b>YEAR-END EXPENDITURES BY ORGANIZATIONAL GROUPING:</b>	
▶ Historical Bar Graphs	3
▶ Historical Pie Graphs	4
<b>REVENUE BUDGET:</b>	
▶ Revenue Budget Update	5
▶ Summary of Claims	8
<b>REVENUE TRENDS:</b>	
▶ Historical Bar Graphs	10
▶ Historical Pie Graphs	11
<b>YEAR-TO-DATE EXPENDITURES:</b>	
▶ Personal Service & Other Than Personal Service by Unit of Appropriation	12
▶ Personal Service by Category	13
▶ Other Than Personal Service by Category	14
<b>CURRENT HEADCOUNT CONDITION:</b>	
▶ Tax-Levy & Reimbursable	15
▶ Tax-Levy Central Offices	16
▶ Categorical Programs	17
<b>SUMMARY OF HEADCOUNT ACTUALS - FY2008:</b>	
▶ Tax-Levy & Reimbursable	18
▶ Tax-Levy Central Offices	19
▶ Categorical Programs	20
<b>FY2009 YEAR-TO-DATE EXPENDITURES:</b>	
▶ Personal Service & Other Than Personal Service by Unit of Appropriation	21

**Department of Education of the City of New York**  
**Current Approved Budget Condition**  
as of 10/24/08

Unit of Appropriation	Adopted Budget 7/1/07	Approved FMS Budget 5/30/08	Approved Modifications 5/30/08 - 10/24/08	Current City Budget 10/24/08
401 General Ed Instruction & School Leadership - PS	\$5,613,337,482	\$5,494,500,521	(\$31,933,006)	\$5,462,567,515
402 General Ed Instruction & School Leadership - OTPS	600,569,216	658,914,034	(8,221,568)	650,692,466
403 Special Ed Instruction & School Leadership - PS	1,106,785,683	1,065,370,712	(24,395,359)	1,040,975,353
404 Special Ed Instruction & School Leadership - OTPS	4,839,348	4,839,348	0	4,839,348
415 School Support Organization - PS	209,026,528	207,801,115	(11,282,105)	196,519,010
416 School Support Organization - OTPS	10,447,072	25,469,424	(923,471)	24,545,953
421 Citywide Special Ed Instruction & School Leadership - PS	654,603,671	672,581,894	1,779,395	674,361,289
422 Citywide Special Ed Instruction & School Leadership - OTPS	24,615,090	24,615,090	(1,230,754)	23,384,336
423 Special Ed Instructional Support - PS	222,818,670	221,455,448	0	221,455,448
424 Special Ed Instructional Support - OTPS	125,448,206	170,851,404	2,308,125	173,159,529
435 School Facilities - PS	392,545,970	402,077,142	3,931,027	406,008,169
436 School Facilities - OTPS	155,813,522	164,249,098	5,280,100	169,529,198
438 Pupil Transportation - OTPS	1,033,910,552	1,022,025,148	(55,147,504)	966,877,644
439 School Food Services - PS	188,484,911	188,415,014	1,095,190	189,510,204
440 School Food Services - OTPS	175,628,346	198,593,055	(9,550,677)	189,042,378
442 School Safety - OTPS	193,320,694	204,085,822	0	204,085,822
444 Energy & Leases - OTPS	386,146,908	398,611,016	700,000	399,311,016
453 Central Administration - PS	165,384,684	166,026,312	14,382,916	180,409,228
454 Central Administration - OTPS	238,953,783	232,036,096	(13,439,975)	218,596,121
461 Fringe Benefits - PS	2,129,637,620	2,181,428,307	48,570,172	2,229,998,479
470 Special Education Pre-K Contract Payments - OTPS	621,490,510	622,649,510	21,117,828	643,767,338
472 Charter/Contract/Foster Care Payments - OTPS	595,344,664	595,344,664	35,017,233	630,361,897
474 Non-Public School and FIT Payments - OTPS	61,596,085	64,867,085	(3,775,489)	61,091,596
491 Collective Bargaining	19,977,814	22,395,990	0	22,395,990
<b>TOTAL Tax-levy Funding</b>	<b>14,930,727,029</b>	<b>15,009,203,249</b>	<b>(25,717,922)</b>	<b>14,983,485,327</b>
481 Categorical Programs PS	1,373,574,766	1,252,126,526	8,711,667	1,260,838,193
482 Categorical Programs OTPS	679,151,356	671,278,422	62,676,415	733,954,837
<b>TOTAL Categorical Programs</b>	<b>2,052,726,122</b>	<b>1,923,404,948</b>	<b>71,388,082</b>	<b>1,994,793,030</b>
<b>GRAND TOTAL</b>	<b>\$16,983,453,151</b>	<b>\$16,932,608,197</b>	<b>\$45,670,160</b>	<b>\$16,978,278,357</b>
Plus: <u>Other System-Wide Obligations</u>				
Pension (FINAL)				1,894,268,686
Debt Service (FINAL)				804,348,847
<b>TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION</b>				<b>\$19,676,895,890</b>

**Department of Education of the City of New York**  
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*  
 as of 10/24/08

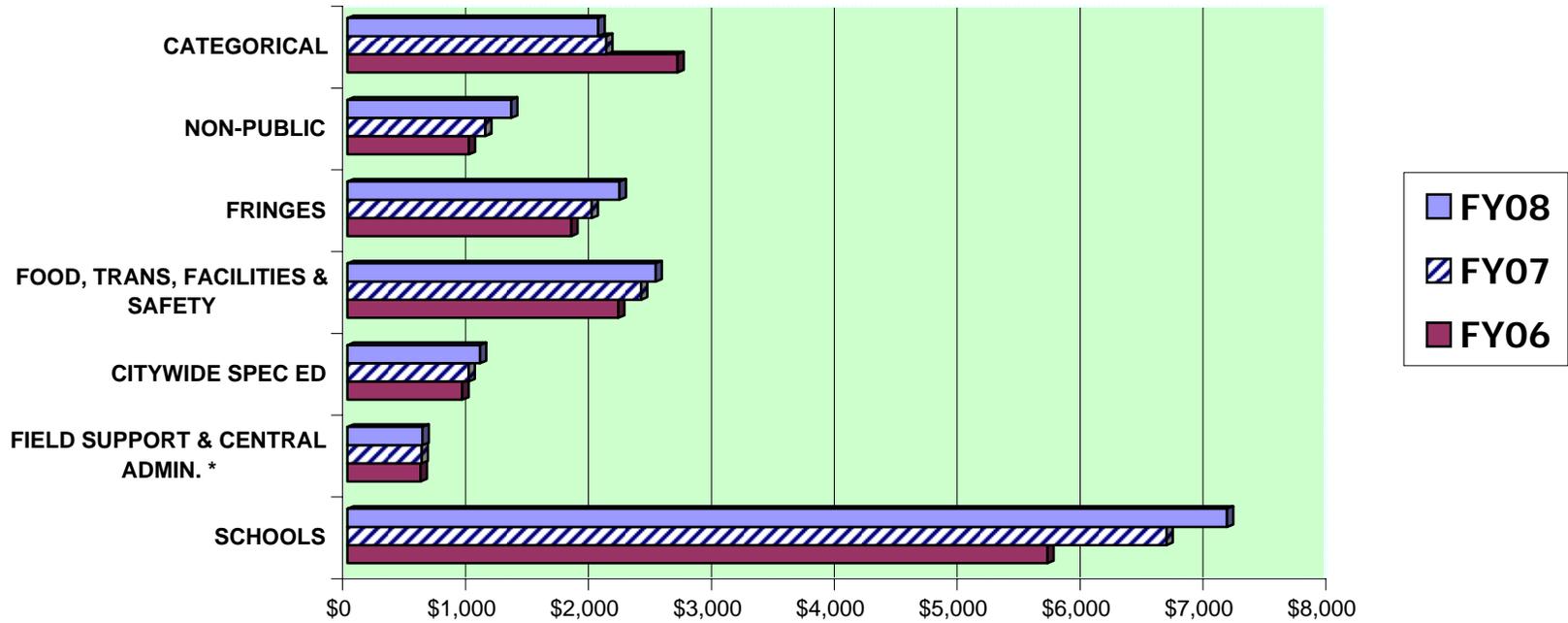
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**Approved Modifications** **\$45,670,160**

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Revenue Source	Amount	Mod #	Date Approved
<b>January Financial Plan Adjustments:</b>			
City	(\$180,145,989)	MN-5	6/29/08
State	47,000,000	MN-5	6/29/08
<b>Total January Financial Plan Adjustments</b>	<b>(\$133,145,989)</b>		
<b>Other Adjustments:</b>			
State Building Aid	\$19,893,090	MN-5	6/29/08
Heat, Light & Power Adjustment	700,000	MN-5	6/29/08
State	126,539,234	DOE08CLOSE004-008	9/18/08 & 9/23/08
Federal	8,812,531	DOE08CLOSE007,009,010 & 011	9/23/08
Other Categorical	15,228,514	DOE08CLOSE012A & 13	9/23/08 & 9/24/08
CD Funds for Code Violations	5,027,000	DOE08CLOSE001	7/3/08
Remove Excess CD Funds	(27,000)	DOE08CLOSE002A	7/29/08
<b>Total Other Adjustments</b>	<b>\$176,173,369</b>		
<b>Intra-City</b>			
DOHMH - Physical Fitness	41,113	ICAL081622	6/12/08
DOT - Rental Cost	36,362	08IC0620JP	6/20/08
DOHMH - Tobacco Cessation Project	(5,000)	ICAL081667	6/23/08
NYPD - Rental Cost	7,757	08C1871	7/2/08
ACS - Educational Services	591,157	068ICDOE	8/5/08
DYCD - Beacon Program Opening Fees	1,319,902	IC260DYCD080210, A257 & 0264	8/11/08 & 8/27/08
ACS - Project LYFE	800,000	LYFE-2	8/29/08
DOHMH - Alcoholism Program Reduction	(148,511)	ICAL081856	9/25/08
<b>Total Intra-City</b>	<b>2,642,780</b>		
<b>Total Approved Revenue Mods</b>			<b>\$45,670,160</b>

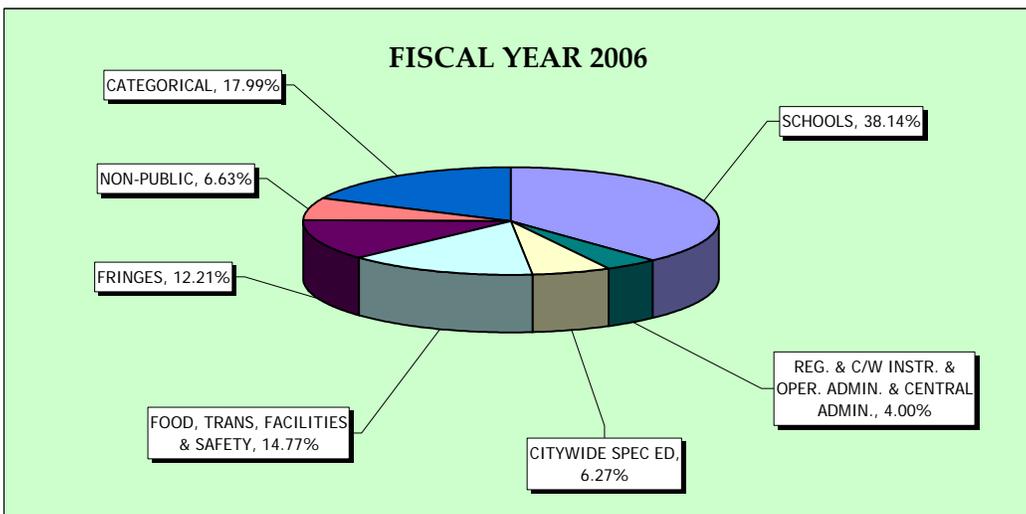
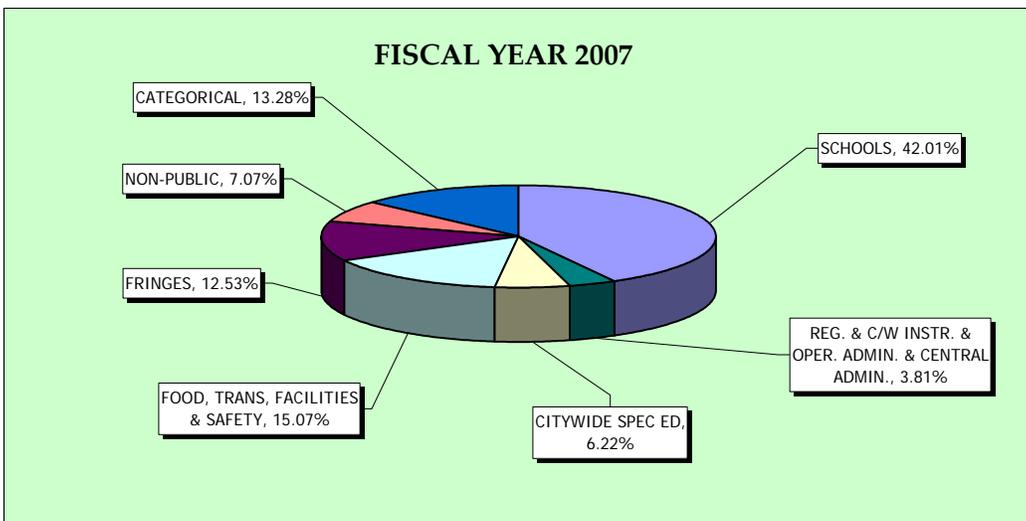
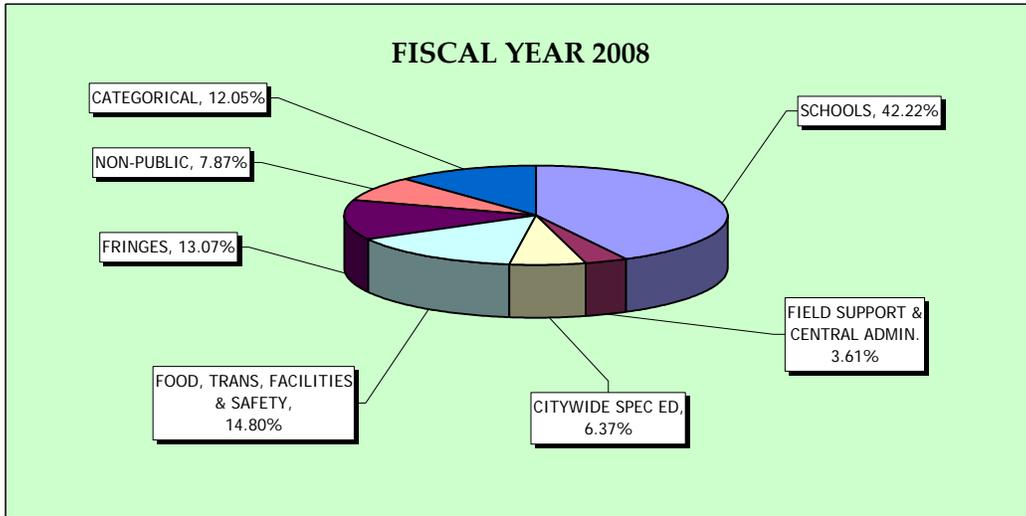
**NYC DEPARTMENT OF EDUCATION**  
**YEAR-END EXPENDITURES BY ORGANIZATIONAL GROUPING**  
**\$ IN MILLIONS**



**Notes:** -- Schools include Special Education. The majority of Categorical funds are earmarked for Schools & Citywide Special Education. In FY2007 & FY2008, tax-levy related expenditures included in categorical u/as 481/2 were transferred to other u/as. Year-end Collective Bargaining accruals are excluded.

\* In fiscal year 2008, Regional & Citywide Instruction & Operational Administration was replaced by School Support Organizations and Integrated Service Centers.

**NYC DEPARTMENT OF EDUCATION  
YEAR-END EXPENDITURES BY ORGANIZATIONAL GROUPING**



Notes: Schools include Special Education. The majority of categorical funds are earmarked for Schools and Citywide Special Education. In FY2007 & FY2008, tax-levy related expenditures included in categorical u/as 481/2 were transferred to other u/as. Each organizational grouping represents units of appropriation that capture broad sections of the school system's budget. Collective bargaining accruals are not included above.

**Department of Education of the City of New York**  
**Revenue Budget**  
**FY2008 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
<b>STATE FUNDS</b>					
<i>General Support Aids</i>					
29358	FOUNDATION AID	5,533,101.3	5,526,989.2	75,837.5	5,602,826.7
29359	EDUCATION GRANTS	88,885.0	88,885.0	0.0	88,885.0
27920	BUILDING AID - BOE	19,659.5	19,659.5	0.0	19,659.5
27921	TRANSPORTATION AID	477,595.5	466,957.2	4,602.6	471,559.8
27923	PRIVATE EXCESS COST AID	108,307.9	114,205.1	15,647.0	129,852.1
27924	CAREER EDUCATION	63,180.8	68,715.9	0.0	68,715.9
29253	COMPUTER ADMINISTRATION AID	30,335.6	30,400.5	0.0	30,400.5
29290	HIGH COST AID	167,064.6	225,749.3	136.2	225,885.5
29605	BUILDING AID - SCA	418,530.8	415,225.8	22,804.3	438,030.1
29606	BUILDING AID - LEASES	25,435.6	28,740.6	0.0	28,740.6
<b>Sub-Total - General Support Aids</b>		<b>\$6,932,096.6</b>	<b>\$6,985,528.1</b>	<b>\$119,027.6</b>	<b>\$7,104,555.7</b>
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	1,944.0	6,758.2
27900	SCHOOL LUNCH	8,926.6	8,959.7	3,040.1	11,999.8
27903	BILINGUAL EDUCATION	2,037.8	402.4	116.0	518.4
27904	WELFARE EDUCATION	1,542.2	921.7	375.2	1,296.9
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	15,000.0	3,435.7	18,435.7
27907	TEXTBOOKS	74,117.2	73,870.6	0.0	73,870.6
29255	PRE-K HANDICAPPED	365,786.8	366,945.8	28,649.7	395,595.5
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	23,000.0	23,000.0	3,898.6	26,898.6
29261	COMPUTER SOFTWARE AID	19,331.1	19,009.3	0.0	19,009.3
29262	COMPUTER HARDWARE AID	11,168.5	15,508.2	0.0	15,508.2
29275	LIBRARY MATERIALS AID	7,742.8	7,931.1	0.0	7,931.1
29292	CHAPTER 721 REIMBURSEMENT	5,600.0	5,600.0	0.0	5,600.0
29295	SUMMER HANDICAPPED AID	115,000.0	122,968.3	0.0	122,968.3
29356	TEACHING CENTERS / TEACHER MENTOR	14,057.0	20,000.0	0.0	20,000.0
29603	SCHOOL BREAKFAST	3,403.5	3,436.9	857.1	4,294.0
29614	UNIVERSAL PRE-KINDERGARTEN	249,078.3	211,905.9	(46.6)	211,859.3
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	4,300.0	0.0	4,300.0
29621	TEACHERS FOR TOMORROW	15,000.0	15,000.0	0.0	15,000.0
30400	STOP DWI	334.8	394.8	42.9	437.7
<b>Sub-Total - Restricted/Categorical Aids</b>		<b>\$940,240.8</b>	<b>\$919,968.9</b>	<b>\$42,312.7</b>	<b>\$962,281.6</b>
<b>Total - State Funds</b>		<b>\$7,872,337.4</b>	<b>\$7,905,497.0</b>	<b>\$161,340.3</b>	<b>\$8,066,837.3</b>

**Department of Education of the City of New York**  
**Revenue Budget**  
**FY2008 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
<b>FEDERAL FUNDS</b>					
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	17,000.0	(3,703.5)	13,296.5
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.6	(756.1)	14,131.5
13901	OFF-SCHOOL TIME MEALS	18,509.7	17,816.9	668.5	18,485.4
13902	FEDERAL SCHOOL LUNCH	232,876.5	239,694.5	(1,636.5)	238,058.0
13905	VOCATIONAL EDUCATION	17,840.6	19,104.7	(2,017.5)	17,087.2
13907	SCHOOL BREAKFAST PROGRAM	45,342.7	46,730.6	2,388.4	49,119.0
13910	FEDERAL BILINGUAL EDUCATION	1,425.9	640.7	(94.4)	546.3
13912	ECIA TITLE I	820,148.2	795,800.0	2,599.2	798,399.2
13914	FEDERAL MISCELLANEOUS GRANTS	86,297.1	25,000.0	0.0	25,000.0
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	12,623.1	274,330.1
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	0.0	5,000.0
13919	SUMMER FEEDING PROGRAM	16,266.1	18,108.4	189.5	18,297.9
13924	TITLE V SURR SUPPORT	8,897.0	3,558.5	(465.9)	3,092.6
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	134,404.2	143,075.0	(1,161.1)	141,913.9
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	0.0	8,284.8
13928	DRUG-FREE SCHOOLS	15,448.0	17,137.7	(1,342.2)	15,795.5
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	14,202.2	1,486.4	15,688.6
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,246.3	3,246.3	(410.4)	2,835.9
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	2,439.9	1,927.0	(91.1)	1,835.9
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,448.0	1,078.0	59.8	1,137.8
13939	COMMUNITY LEARNING CENTERS	26,958.9	22,469.7	(327.9)	22,141.8
13941	TITLE III-LEP & IMMIGRATION STUDENTS	38,679.2	34,150.3	(823.0)	33,327.3
13942	TITLE IIB-Competitive	5,974.8	6,567.9	184.1	6,752.0
13943	TITLE IID-Competitive	11,692.6	4,481.5	496.0	4,977.5
13944	READING FIRST	35,000.0	36,039.7	(1,648.0)	34,391.7
13945	TITLE I COMPETITIVE	0.0	20,821.5	2,595.2	23,416.7
<b>Sub-Total - Federal Funds</b>		<b>\$1,850,755.1</b>	<b>\$1,778,530.5</b>	<b>\$8,812.6</b>	<b>\$1,787,343.1</b>
<b>INTRA - CITY</b>					
00593	ACS (LYFE)	3,200.0	3,200.0	800.0	4,000.0
00595	OTHER SERVICES/FEES (ACS - Provides Educ. Services)	517.0	517.0	591.2	1,108.2
00595	OTHER SERVICES/FEES (DYCD - Beacon Program)	2,000.0	2,000.0	1,319.9	3,319.9
00595	OTHER SERVICES/FEES (DOHMH - School Health)	2,619.9	2,619.9	0.0	2,619.9
00595	OTHER SERVICES/FEES (Dept. of Sanitation - Golden Apple)	0.0	517.3	0.0	517.3
00595	OTHER SERVICES/FEES (DOHMH - Prevention/Alcoholism Pgm)	0.0	1,318.6	(148.5)	1,170.1
00595	OTHER SERVICES/FEES (DOHMH - School Food Water Pilot Test)	0.0	6.0	0.0	6.0
00595	OTHER SERVICES/FEES (DOHMH - Tobacco Cessation)	0.0	5.0	(5.0)	0.0
00595	OTHER SERVICES/FEES (DOHMH - CHAMPS)	0.0	200.0	0.0	200.0
00595	OTHER SERVICES/FEES (DOHMH - Physical Fitness & Health Ed.)	0.0	2,430.3	41.1	2,471.4
00595	OTHER SERVICES/FEES (HRA - Work Experience Program)	0.0	165.0	0.0	165.0
00595	OTHER SERVICES/FEES (DOHMH - Wellness Program)	0.0	38.0	0.0	38.0
00595	OTHER SERVICES/FEES (SBS - STRIVE Program)	0.0	100.0	0.0	100.0
00595	OTHER SERVICES/FEES (NYC Law Department - Legal Services)	0.0	16.1	0.0	16.1
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	115.6	115.6	7.7	123.3
00596	INTRA - CITY RENTALS (DCAS - School Rental)	100.0	100.0	0.0	100.0
00596	INTRA - CITY RENTALS (DOT - Safety City Program)	541.8	541.8	36.3	578.1
<b>Sub-Total - Intra-City</b>		<b>\$9,094.3</b>	<b>\$13,890.6</b>	<b>\$2,642.7</b>	<b>\$16,533.3</b>

**Department of Education of the City of New York**  
**Revenue Budget**  
**FY2008 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
<b>MISCELLANEOUS FEES &amp; GRANTS</b>					
00460	EDUC. SERVICE FEES (School Lunch)	20,074.0	20,222.2	0.0	20,222.2
00760	RENTALS (Extended Use of School Buildings)	20,000.0	28,000.0	2,566.0	30,566.0
00859	SUNDRIES (UFT Fees Misc. Coll. Refunds)	7,000.0	7,000.0	1,950.0	8,950.0
00859	GRANT REFUNDS	2,800.0	2,800.0	4,600.0	7,400.0
<b>Sub-Total - Miscellaneous Fees &amp; Grants</b>		<b>\$49,874.0</b>	<b>\$58,022.2</b>	<b>\$9,116.0</b>	<b>\$67,138.2</b>
<b>OTHER CATEGORICAL</b>					
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	0.0	12,165.0
41900	PRIVATE GRANTS	23,463.7	45,000.0	12,745.2	57,745.2
41905	SCA	8,000.0	20,072.4	0.0	20,072.4
41911	NON-RESIDENT TUITION	318.0	4,342.0	778.3	5,120.3
41913	UNIVERSAL SERVICES FUND	0.0	0.0	1,705.1	1,705.1
41917	RETIREMENT BENEFITS (BERS)	4,487.4	4,487.4	0.0	4,487.4
<b>Sub-Total - Other Categorical</b>		<b>\$48,434.1</b>	<b>\$86,066.8</b>	<b>\$15,228.6</b>	<b>\$101,295.4</b>
<b>Total Revenue</b>		<b>\$9,830,494.9</b>	<b>\$9,842,007.1</b>	<b>\$197,140.2</b>	<b>\$10,039,147.3</b>
<b>City Tax-Levy Funding</b>		<b>\$7,200,332.0</b>	<b>\$7,012,974.3</b>	<b>(\$14,205.2)</b>	<b>\$6,998,769.1</b>
ADJUSTMENTS:					
-Miscellaneous Fees & Grants - <i>included in City Tax-Levy Funding</i>					(67,138.2)
-State Building Aid - <i>not included in operating budget</i>					(2,500.0)
- CD Violation Removal					10,000.0
Rounding					0.2
Total Adjustments					(59,638.0)
<b>CURRENT OPERATING BUDGET</b>					<b>\$16,978,278.4</b>

**Department of Education of the City of New York**  
**Revenue Budget: Summary of Claims Submitted**  
**FY2008 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/22/08	Cash Applied YTD - 10/22/08	Percentage Claimed YTD - 10/22/08
<b>STATE FUNDS</b>						
<i>General Support Aids</i>						
29358	FOUNDATION AID	5,533,101.3	5,602,826.7	5,602,826.7	5,602,826.7	100.0%
29359	EDUCATION GRANTS	88,885.0	88,885.0	88,885.0	88,885.0	100.0%
27920	BUILDING AID - BOE	19,659.5	19,659.5	19,659.5	19,659.5	100.0%
27921	TRANSPORTATION AID	477,595.5	471,559.8	471,559.8	471,559.8	100.0%
27923	PRIVATE EXCESS COST AID	108,307.9	129,852.1	129,852.1	129,852.1	100.0%
27924	CAREER EDUCATION	63,180.8	68,715.9	68,715.9	68,715.9	100.0%
29253	COMPUTER ADMINISTRATION AID	30,335.6	30,400.5	30,400.5	29,290.1	100.0%
29290	HIGH COST AID	167,064.6	225,885.5	225,885.5	225,885.5	100.0%
29605	BUILDING AID - SCA	418,530.8	438,030.1	438,030.1	438,030.1	100.0%
29606	BUILDING AID - LEASES	25,435.6	28,740.6	28,740.6	28,740.6	100.0%
<b>Sub-Total - General Support Aids</b>		<b>\$6,932,096.6</b>	<b>\$7,104,555.7</b>	<b>\$7,104,555.7</b>	<b>\$7,103,445.3</b>	<b>100.0%</b>
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	6,758.2	6,758.2	6,758.2	100.0%
27900	SCHOOL LUNCH	8,926.6	11,999.8	11,999.8	11,999.8	100.0%
27903	BILINGUAL EDUCATION	2,037.8	518.4	360.8	360.8	69.6%
27904	WELFARE EDUCATION	1,542.2	1,296.9	1,296.9	1,296.9	100.0%
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	18,435.7	12,839.1	12,134.8	69.6%
27907	TEXTBOOKS	74,117.2	73,870.6	73,870.6	73,870.6	100.0%
29255	PRE-K HANDICAPPED	365,786.8	395,595.5	227,503.2	101,982.0	57.5%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	23,000.0	26,898.6	17,512.9	17,512.9	65.1%
29261	COMPUTER SOFTWARE AID	19,331.1	19,009.3	19,009.3	19,009.3	100.0%
29262	COMPUTER HARDWARE AID	11,168.5	15,508.2	15,508.2	15,508.2	100.0%
29275	LIBRARY MATERIALS AID	7,742.8	7,931.1	7,931.1	7,931.1	100.0%
29292	CHAPTER 721 REIMBURSEMENT	5,600.0	5,600.0	5,600.0	5,600.0	100.0%
29295	SUMMER HANDICAPPED AID	115,000.0	122,968.3	122,968.3	0.0	100.0%
29356	TEACHING CENTERS / TEACHER MENTOR	14,057.0	20,000.0	11,611.1	11,611.1	58.1%
29603	SCHOOL BREAKFAST	3,403.5	4,294.0	4,294.0	4,294.0	100.0%
29614	UNIVERSAL PRE-KINDERGARTEN	249,078.3	211,859.3	177,579.9	177,579.9	83.8%
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	4,300.0	0.0	0.0	0.0%
29621	TEACHERS FOR TOMORROW	15,000.0	15,000.0	7,500.0	7,500.0	50.0%
30400	STOP DWI	334.8	437.7	437.7	437.7	100.0%
<b>Sub-Total - Restricted/Categorical Aids</b>		<b>\$940,240.8</b>	<b>\$962,281.6</b>	<b>\$724,581.1</b>	<b>\$475,387.3</b>	<b>75.3%</b>
<b>Total - State Funds</b>		<b>\$7,872,337.4</b>	<b>\$8,066,837.3</b>	<b>\$7,829,136.8</b>	<b>\$7,578,832.6</b>	<b>97.1%</b>

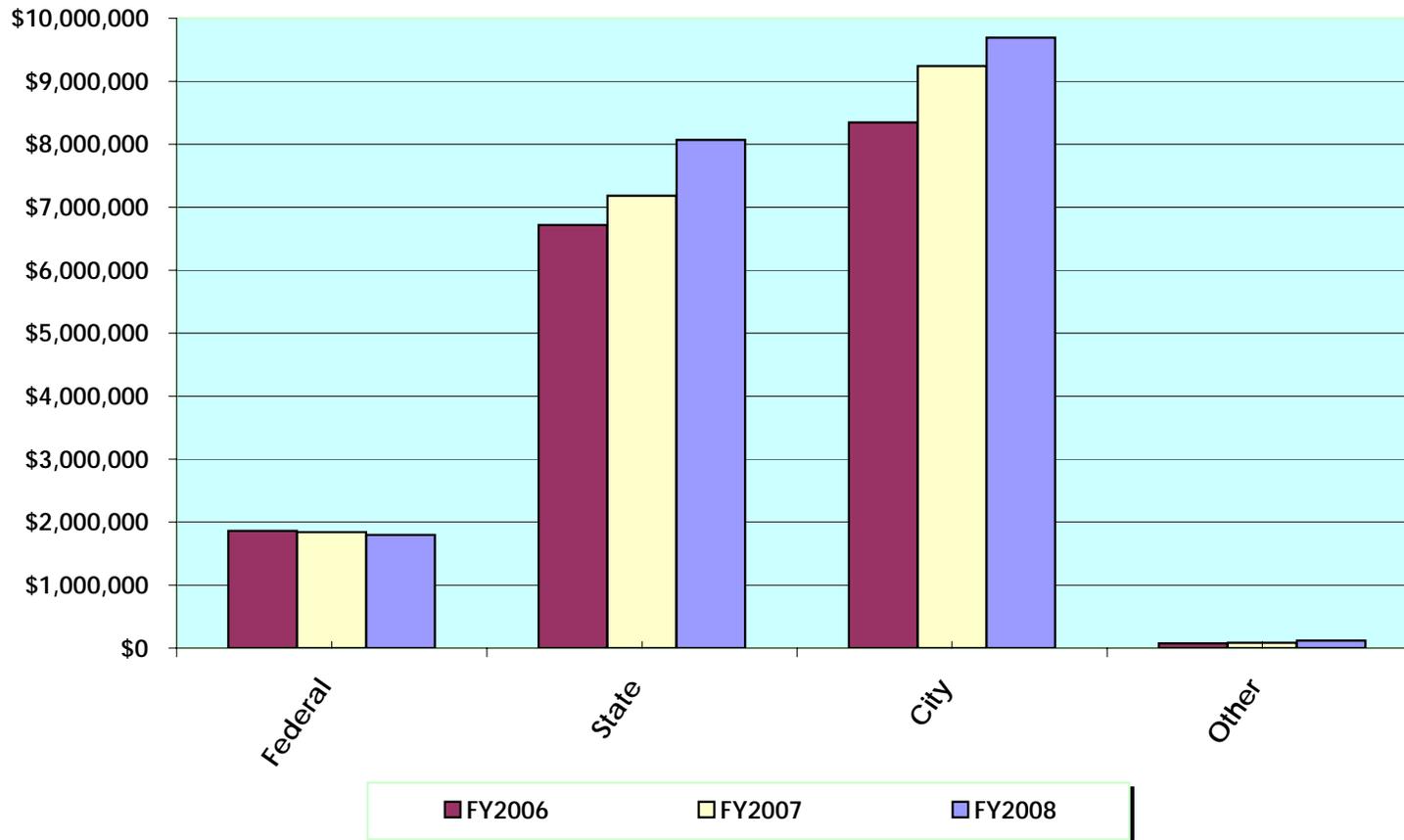
**Department of Education of the City of New York**  
**Revenue Budget: Summary of Claims Submitted**  
**FY2008 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/22/08	Cash Applied YTD - 10/22/08	Percentage Claimed YTD - 10/22/08
<b>FEDERAL FUNDS</b>						
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	13,296.5	13,296.5	13,296.5	100.0%
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,131.5	14,131.5	14,131.5	100.0%
13901	OFF-SCHOOL TIME MEALS	18,509.7	18,485.4	11,851.2	11,851.2	64.1%
13902	FEDERAL SCHOOL LUNCH	232,876.5	238,058.0	234,348.1	234,303.8	98.4%
13905	VOCATIONAL EDUCATION	17,840.6	17,087.2	5,168.3	5,168.3	30.2%
13907	SCHOOL BREAKFAST PROGRAM	45,342.7	49,119.0	49,119.0	49,119.0	100.0%
13910	FEDERAL BILINGUAL EDUCATION	1,425.9	546.3	546.3	546.3	100.0%
13912	ECIA TITLE I	820,148.2	798,399.2	787,170.5	787,169.4	98.6%
13914	FEDERAL MISCELLANEOUS GRANTS	86,297.1	25,000.0	17,881.7	17,796.6	71.5%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	274,330.1	230,940.2	229,231.4	84.2%
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	5,000.0	5,000.0	100.0%
13919	SUMMER FEEDING PROGRAM	16,266.1	18,297.9	16,575.6	16,575.6	90.6%
13924	TITLE V SURR SUPPORT	8,897.0	3,092.6	1,188.3	1,188.3	38.4%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	134,404.2	141,913.9	123,886.1	119,875.1	87.3%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	6,011.7	6,011.7	72.6%
13928	DRUG-FREE SCHOOLS	15,448.0	15,795.5	9,898.5	9,898.5	62.7%
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	15,688.6	8,976.5	8,976.5	57.2%
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,246.3	2,835.9	2,512.8	2,512.8	88.6%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	2,439.9	1,835.9	1,127.8	1,127.8	61.4%
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,448.0	1,137.8	542.3	542.3	47.7%
13939	COMMUNITY LEARNING CENTERS	26,958.9	22,141.8	11,990.2	11,878.3	54.2%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	38,679.2	33,327.3	20,841.5	20,841.5	62.5%
13942	TITLE IIB-Competitive	5,974.8	6,752.0	2,680.8	2,680.8	39.7%
13943	TITLE IID-Competitive	11,692.6	4,977.5	2,516.4	2,516.4	50.6%
13944	READING FIRST	35,000.0	34,391.7	28,961.9	28,961.9	84.2%
13945	TITLE I COMPETITIVE	0.0	23,416.7	8,148.5	8,148.5	34.8%
<b>Sub-Total - Federal Funds</b>		<b>\$1,850,755.1</b>	<b>\$1,787,343.1</b>	<b>\$1,615,312.2</b>	<b>\$1,609,350.0</b>	<b>90.4%</b>
<b>OTHER CATEGORICAL</b>						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	12,165.0	12,165.0	100.0%
41900	PRIVATE GRANTS	23,463.7	57,745.2	45,438.2	39,725.0	78.7%
41905	SCA CONSTRUCTION	8,000.0	20,072.4	11,053.2	11,053.2	55.1%
41911	NON-RESIDENT TUITION	318.0	5,120.3	5,120.3	5,120.3	100.0%
41913	UNIVERSAL SERVICES FUND	0.0	1,705.1	1,705.1	1,705.1	100.0%
41917	RETIREMENT SYSTEM (BERS)	4,487.4	4,487.4	3,749.7	3,749.7	83.6%
<b>Sub-Total - Other Categorical</b>		<b>\$48,434.1</b>	<b>\$101,295.4</b>	<b>\$79,231.5</b>	<b>\$73,518.3</b>	<b>78.2%</b>
<b>Total Revenue</b>		<b>\$9,771,526.6</b>	<b>\$9,955,475.8</b>	<b>\$9,523,680.5</b>	<b>\$9,261,700.9</b>	<b>95.7%</b>

# NEW YORK CITY DEPARTMENT OF EDUCATION

## REVENUE TRENDS as of YEAR-END CLOSE: FY2006 - FY2008

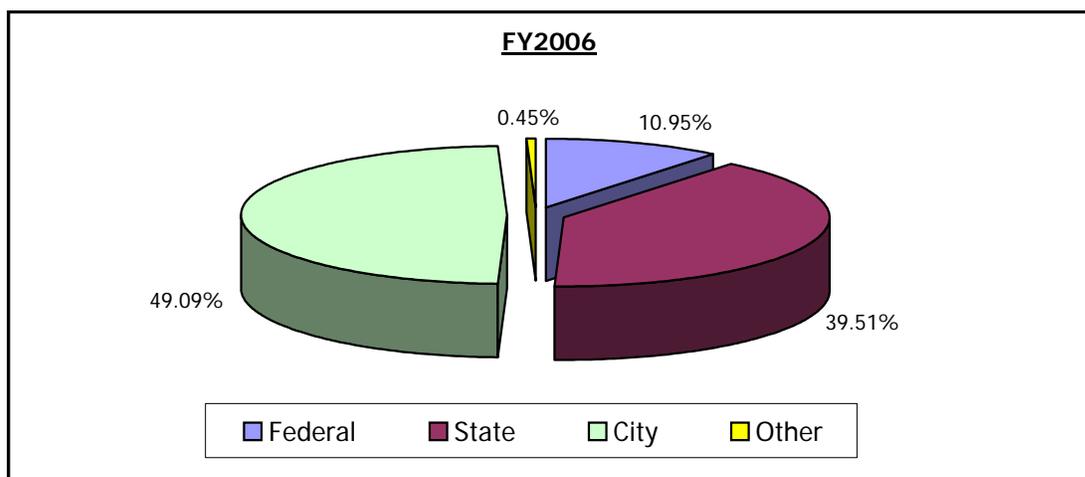
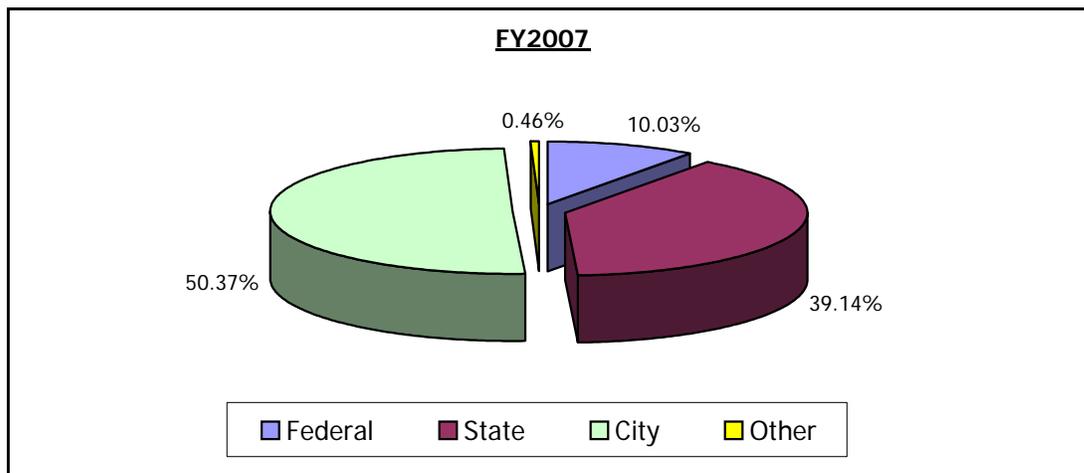
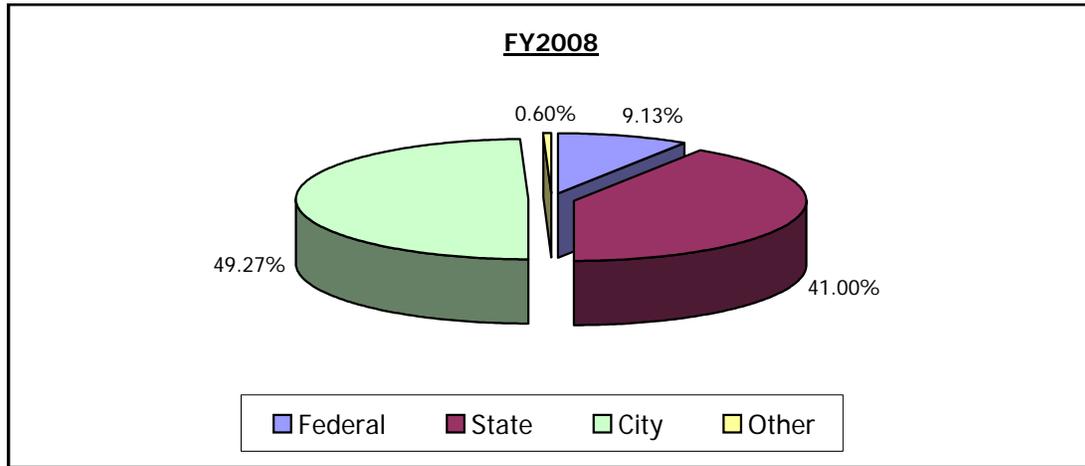
(\$000s)



Note: The above amounts include pension, debt service and collective bargaining.

# NEW YORK CITY DEPARTMENT OF EDUCATION

## REVENUE TREND AS OF CLOSE : FY2006 - FY2008



Note: The above amounts include pension, debt service and collective bargaining.

**New York City Department of Education**  
**Year-to-Date Commitments**  
**Personal Service & Other Than Personal Service by Unit of Appropriation**  
**FY2008 Year-End Close**  
(\$ thousands)

Unit of Appropriation	Year-End FMS Budget	Year-End FMS Commitments	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,462,567.5	\$5,462,567.5	100.0%	\$0.0
402 General Ed Instruction & School Leadership OTPS	650,692.5	650,692.5	100.0%	(0.0)
403 Special Ed Instruction & School Leadership PS	1,040,975.4	1,042,235.1	100.1%	(1,259.8)
404 Special Ed Instruction & School Leadership OTPS	4,839.3	3,337.6	69.0%	1,501.7
415 School Support Organization - PS	196,519.0	191,485.1	97.4%	5,033.9
416 School Support Organization - OTPS	24,546.0	21,945.2	89.4%	2,600.8
421 Citywide Special Ed Instruction & School Leadership - PS	674,361.3	674,361.3	100.0%	0.0
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,384.3	16,629.5	71.1%	6,754.9
423 Special Ed Instructional Support - PS	221,455.4	216,251.9	97.7%	5,203.5
424 Special Ed Instructional Support - OTPS	173,159.5	173,159.5	100.0%	(0.0)
435 School Facilities - PS	406,008.2	408,179.0	100.5%	(2,170.8)
436 School Facilities - OTPS	169,529.2	167,358.4	98.7%	2,170.8
438 Pupil Transportation - OTPS	966,877.6	966,877.6	100.0%	0.0
439 School Food Services - PS	189,510.2	188,267.6	99.3%	1,242.6
440 School Food Services - OTPS	189,042.4	182,828.9	96.7%	6,213.5
442 School Safety - OTPS	204,085.8	204,085.8	100.0%	0.0
444 Energy & Leases - OTPS	399,311.0	391,680.3	98.1%	7,630.7
453 Central Administration - PS	180,409.2	181,020.6	100.3%	(611.4)
454 Central Administration - OTPS	218,596.1	217,830.1	99.6%	766.0
461 Fringe Benefits - PS	2,229,998.5	2,216,628.2	99.4%	13,370.2
470 Special Education Pre-K Contract Payments - OTPS	643,767.3	637,848.1	99.1%	5,919.2
472 Charter/Contract/Foster Care Payments - OTPS	630,361.9	635,026.1	100.7%	(4,664.2)
474 Non-Public School and FIT Payments - OTPS	61,091.6	61,091.6	100.0%	0.0
491 Collective Bargaining	22,396.0	22,396.0	100.0%	0.0
<b>TOTAL Tax-levy Funding PS &amp; OTPS</b>	<b>\$14,983,485.3</b>	<b>\$14,933,783.7</b>	<b>99.7%</b>	<b>\$49,701.6</b>
481 Categorical Programs - PS	1,260,838.2	1,270,713.0	100.8%	(9,874.8)
482 Categorical Programs - OTPS	733,954.8	772,537.1	105.3%	(38,582.3)
<b>Subtotal Reimbursable Programs</b>	<b>\$1,994,793.0</b>	<b>\$2,043,250.1</b>	<b>102.4%</b>	<b>(\$48,457.1)</b>
<b>Grand Total</b>	<b>\$16,978,278.4</b>	<b>\$16,977,033.8</b>	<b>100.0%</b>	<b>\$1,244.5</b>

**Summary**

<b>Personal Services</b>	<b>11,885,038.9</b>	<b>11,874,105.4</b>	<b>99.9%</b>	<b>10,933.5</b>
<b>OTPS</b>	<b>5,093,239.5</b>	<b>5,102,928.4</b>	<b>100.2%</b>	<b>(9,688.9)</b>
<b>Grand Total</b>	<b>\$16,978,278.4</b>	<b>\$16,977,033.8</b>	<b>100.0%</b>	<b>\$1,244.5</b>

**Department of Education of the City of New York**  
**Year-to-Date Expenditures: Personal Service by Category**  
**FY2008 Year-End Close**  
(\$ thousands)

Personal Service Budget Categories	Year-End FMS Budget	Year-End FMS Commitments	Balance Available
001 Non-Pedagogic Personal Service	\$540,761.3	\$538,019.1	\$2,742.2
005 Pedagogic Personal Service	7,219,135.1	7,217,964.8	1,170.3
021 Part Time Positions in Headcount	-	549.6	(549.6)
031 Hourly Personal Service in FTEs	646,209.8	645,932.1	277.7
035 Custodial	403,721.7	403,211.1	510.5
040 Educational Differential	1,120.0	1,115.2	4.8
041 Assignment Differential	842.5	787.2	55.3
042 Longevity Differential-pensionable	9,633.7	9,633.2	0.6
043 Shift Differential	1,042.1	1,024.7	17.4
044 Teacher Support Aid (TSA)	-	-	-
045 Holiday Pay	-	10.4	(10.4)
046 Terminal Leave	21,633.5	19,883.1	1,750.4
047 Overtime	14,944.7	14,915.8	28.9
049 Back Pay - prior years	17,647.7	138,776.7	(121,129.0)
050 Payments - Beneficiaries Deceased Staff	80.0	75.0	5.0
051 Salary Adjustments - CB Lump Sums	0.3	179.4	(179.1)
052 Severance Payment	-	-	-
053 To be Scheduled - Lump Sums	22,396.0	-	22,396.0
054 Salary Review Adjustments	0.4	-	0.4
055 Salary Adjustments - CSA Lump Sums	22,148.0	22,835.2	(687.2)
056 Early Retirement Terminal Leave	-	-	-
057 Lump Sum Payment - non-pensionable	409.0	357.6	51.4
058 Prep Period Coverage	23,873.0	16,713.1	7,159.9
059 Repayment of Deferrals	-	-	-
060 Interest on UFT Payments	1,660.5	1,648.6	11.9
061 Supper Money	12.8	198.2	(185.4)
062 Health Insurance	1,336,956.5	1,275,416.2	61,540.2
063 Disability Benefits Insurance	236.3	236.3	0.0
064 Allowance for Uniforms	435.4	426.1	9.3
065 Social Security	723,140.2	710,973.8	12,166.4
066 Unemployment Insurance	14,222.5	14,056.2	166.3
067 Welfare Benefits	494,182.2	474,064.5	20,117.7
072 DOE Retirement Fund	*	-	-
079 Teachers Retirement System	*	-	-
081 Annuity for Pedagogues at Maximum	23,138.6	22,309.0	829.7
085 Workers' Compensation	28,628.2	27,318.7	1,309.5
089 Fringe Benefits - Other	1,000.0	722.8	277.2
091 Per Session	315,826.7	315,802.6	24.2
095 Custodial Returns	-	(1,051.0)	1,051.0
<b>TOTAL PERSONAL SERVICE</b>	<b>\$11,885,038.9</b>	<b>\$11,874,105.4</b>	<b>\$10,933.5</b>

\* Pension expenditures will be charged to UA 482, object code 400, at the year-end close.

**Department of Education of the City of New York**  
**Year-to-Date Commitments: OTPS by Category**  
**FY2008 Year-End Close**  
(\$ thousands)

OTPS Budget Categories	Current City Budget	Year-End FMS Commitments	Percent Committed	Balance Available
100 Supplies & Materials - General	\$288,682.3	\$288,476.8	99.9%	\$205.4
109 Fuel Oil	65,421.3	65,446.5	100.0%	(25.2)
110 Food and Forage Supplies	145,131.4	145,313.5	100.1%	(182.2)
199 Data Processing Supplies	33,082.0	35,483.4	107.3%	(2,401.4)
300 Equipment	114,662.4	114,754.4	100.1%	(92.0)
337 Text Books	157,420.5	157,506.5	100.1%	(86.0)
338 Library Books	15,647.8	15,621.4	99.8%	26.4
400 Non-Contractual Services	444,229.9	444,263.4	100.0%	(33.5)
402 Telephone & Other Communications	23,098.6	23,019.0	99.7%	79.6
414 Rentals - Land, Building and Structures	125,226.8	125,153.2	99.9%	73.5
423 Heat, Light and Power Services	200,979.3	200,914.1	100.0%	65.2
451 Local Travel Expenditures - General	17,942.5	18,688.2	104.2%	(745.8)
499 Other Expenditures - General	-	-	0.0%	-
600 Contractual Services - General	43,766.3	43,629.7	99.7%	136.7
602 Telecommunication Maintenance - Contractual	21,438.4	21,406.7	99.9%	31.6
607 Maintenance & Repairs - Motor Vehicle - Contract.	76.6	180.1	235.1%	(103.5)
608 Maintenance & Repairs - General - Contractual	91.3	-	0.0%	91.3
612 Office Equipment Maintenance - Contractual	2,215.9	2,162.2	97.6%	53.7
613 Data Processing Equip. - Maintenance & Repair	28,423.7	28,418.8	100.0%	4.9
615 Printing Contracts - Contractual	6,856.7	6,674.0	97.3%	182.7
619 Security Services - Contractual	320.8	307.0	95.7%	13.8
622 Temporary Services - Contractual	17,855.8	17,796.7	99.7%	59.1
624 Cleaning Services - Contractual	99.8	93.8	94.0%	6.0
633 Transportation Expenditures - Contractual	3,521.2	3,440.4	97.7%	80.8
668 Transportation for Reimbursable Programs	59.0	-	0.0%	59.0
669 Transportation of Pupils - Contractual	980,273.2	980,265.5	100.0%	7.7
670 Payments to Contract Schools (Handicapped Svc)	1,090,708.0	1,090,595.2	100.0%	112.8
671 Training Programs for City Employees - Contract.	20,927.7	23,358.4	111.6%	(2,430.7)
676 Maintenance & Repair - Infrastructure - Contractual	102,784.0	102,671.0	99.9%	113.0
681 Accounting, Auditing, and Actuarial Svcs. - Cont.	1,808.4	1,736.2	96.0%	72.2
682 Legal Services - Contractual	3,313.5	5,094.6	153.8%	(1,781.1)
683 Engineering & Architectural Services - Contractual	87.4	-	0.0%	87.4
684 Data Processing Consultant Services	70,143.1	70,413.1	100.4%	(270.0)
685 Professional Svcs. - Direct Educ. Svcs. to Students	659,105.9	658,988.1	100.0%	117.8
686 Professional Svcs. - Other - Contractual	111,024.4	111,277.9	100.2%	(253.6)
689 Professional Svcs. - Curricul. & Profess. Develop.	98,680.1	100,662.7	102.0%	(1,982.6)
695 Educ. & Recreational Exp. - Youth Prog. - Contract.	379.4	723.0	190.5%	(343.5)
700 Fixed Charges - General	62.0	-	0.0%	62.0
704 Payments to Surety Bonds and Insurance	29,794.4	27,464.1	92.2%	2,330.2
708 Death Benefits	20.0	-	0.0%	20.0
718 Payments for Special Schooling - Handicapped	16,137.1	17,724.2	109.8%	(1,587.1)
719 Judgements & Claims - Other	39,888.2	39,864.7	99.9%	23.5
730 Tuition Payments for Out-of-City Foster Care	11,377.7	11,295.6	99.3%	82.1
731 Health Service Charge - Out-of-City Foster Care	3,594.0	4,949.3	137.7%	(1,355.3)
772 NYC Transit Authority - Reduced Fares (Students)	45,150.0	45,100.2	99.9%	49.8
773 Private Bus Comp. - Reduced Fares (Students)	11,464.0	11,721.4	102.2%	(257.4)
791 Tuition Payments to Other School Districts	2,276.1	2,251.0	98.9%	25.1
793 Payments to Fashion Institute of Technology	37,946.6	37,946.6	100.0%	-
794 Training Program for City Employees	44.2	75.7	0.0%	(31.5)
<b>TOTAL OTHER THAN PERSONAL SERVICE</b>	<b>\$5,093,239.5</b>	<b>\$5,102,928.4</b>	<b>100.2%</b>	<b>(\$9,688.9)</b>

# Department of Education of the City of New York

## Current Headcount Summary - June 2008: Tax-Levy and Reimbursable

Unit of Appropriation	Full-Time Actuals				Part-Time Actuals					Total PEDs	Total Non-PEDs	Grand Total FT / FTEs
	Ed PEDs	Para PEDs	Non-PEDs	TOTAL	Per Diem PEDs	Hourly Admin.	Custod. Non-PEDs	Non-PEDs	TOTAL			
401 General Ed Instruction & School Leadership Reimbursable	64,317	1,533	1,951	67,801	866	60	-	9,142	10,068	66,716	11,153	77,869
	1,958	-	15	1,973	-	1	-	235	236	1,958	251	2,209
403 Special Ed Instruction & School Leadership Reimbursable	12,160	7,262	5	19,427	85	(8)	-	-	77	19,507	(3)	19,504
	-	-	-	-	-	-	-	-	-	-	-	-
415 School Support Organization Reimbursable	979	1	1,260	2,240	49	5	-	4	58	1,029	1,269	2,298
	-	-	-	0	-	-	-	-	-	0	0	0
421 Citywide Special Ed Instr. & School Leadership Reimbursable	5,541	6,008	418	11,967	31	37	-	357	425	11,580	812	12,392
	2	-	-	2	-	-	-	4	4	2	4	6
423 Special Ed Instructional Support Reimbursable	1,398	2	1,542	2,942	6	23	-	430	459	1,406	1,995	3,401
	-	-	-	-	-	-	-	-	-	-	-	-
435 School Facilities Reimbursable	-	-	732	732	-	-	971	-	971	-	1,703	1,703
	-	-	113	113	-	-	-	-	-	-	113	113
439 School Food Services Reimbursable	-	-	1,933	1,933	-	1	-	3,765	3,766	-	5,699	5,699
	-	-	-	-	-	-	-	-	-	-	-	-
453 Central Administration Reimbursable	199	3	2,114	2,316	2	11	-	45	58	204	2,170	2,374
	-	-	1	1	-	-	-	-	-	-	1	1
<hr/>												
Tax-Levy Adjustments (see funding of positions note)	(3,253)	-	(862)	(4,115)	-	-	-	-	-	(3,253)	(862)	(4,115)
<hr/>												
Subtotal Tax-Levy Positions	81,341	14,809	9,093	105,243	1,039	129	971	13,743	15,882	97,189	23,936	121,125
Subtotal Reimbursable	1,960	-	129	2,089	-	1	-	239	240	1,960	369	2,329
<b>Subtotal</b>	<b>83,301</b>	<b>14,809</b>	<b>9,222</b>	<b>107,332</b>	<b>1,039</b>	<b>130</b>	<b>971</b>	<b>13,982</b>	<b>16,122</b>	<b>99,149</b>	<b>24,305</b>	<b>123,454</b>
481 Reimbursable	8,333	3,156	677	12,166	260	2	-	313	575	11,749	992	12,741
<hr/>												
Reimbursable Adjustments (see funding of positions note)	3,253	-	862	4,115	-	-	-	-	-	3,253	862	4,115
<b>Subtotal Reimbursable</b>	<b>11,586</b>	<b>3,156</b>	<b>1,539</b>	<b>16,281</b>	<b>260</b>	<b>2</b>	<b>-</b>	<b>313</b>	<b>575</b>	<b>15,002</b>	<b>1,854</b>	<b>16,856</b>
<b>Grand Total</b>	<b>94,887</b>	<b>17,965</b>	<b>10,761</b>	<b>123,613</b>	<b>1,299</b>	<b>132</b>	<b>971</b>	<b>14,295</b>	<b>16,697</b>	<b>114,151</b>	<b>26,159</b>	<b>140,310</b>

**Sources:**

Full-time actuals, with the exception of custodians, are generated from FMS as of July 13, 2008.  
 Full-time actual distribution by budget code and Financial Management Center are generated by FMS (FG-25 Report).  
 All part-time actuals and custodial headcount are provided by the DOE.

**Notes:**

1. Per-diem pedagogues include teachers, social workers, and school secretaries who work no more than 20 hrs a week or 3 out of 5 days a week.
2. Part-time non-peds (o/c 031 positions) include hourly school aides, guards, food service, and administrative employees converted into "Full-Time Equivalents" (FTEs).
3. Basis for FTE calculations include: hourly school aides -- 70 hrs per pay period; hourly guards -- 80 hrs per pay period; per-diem peds -- actual hrs per pay period and hourly administration positions -- 70 hrs per pay period.

**Funding of Positions:**

Each fiscal year between 16 and 20 percent of DOE positions are funded with reimbursable funds. By the close of a fiscal year, the headcount for most of these reimbursable positions appears in U/A 481. During the year, however, many reimbursable positions may be reflected in tax-levy units of appropriation for a period of time and then transferred. The current estimate of retirements and positions awaiting fund transfer adjustment to u/a 481 is 3,253 peds and 862 non-peds.

# Department of Education of the City of New York

## Current Headcount - June 2008: Tax-Levy Central Offices

U/A	FMC	Full-Time Actuals				Part-Time Actuals					Total PEDs	Total Non- PEDs	Grand Total FT / FTEs	
		PEDs	Ed Para	Non-	TOTAL	Per	Custod.			TOTAL				
			PEDs	PEDs		Diem	Hourly	Non-	Non-					
453	34	Office of the Chancellor	1	-	5	6	-	-	-	-	-	1	5	6
	35	Office of Student Enrollment Planning & Operations	10	-	22	32	1	-	-	-	1	11	22	33
	36	Office of Deputy Chancellor for Finance & Admin.	1	-	19	20	-	-	-	-	-	1	19	20
	37	DOE Retirement System	-	-	73	73	-	-	-	-	-	-	73	73
	38	Special Commissioner of Investigation	-	-	62	62	-	-	-	-	-	-	62	62
	39	Division of Budget Operations and Review	-	-	51	51	-	-	-	-	-	-	51	51
	40	Office of Accountability	-	-	81	81	-	1	-	-	1	-	82	82
	40	Central Admin. Reimbursable Support	-	-	1	1	-	-	-	-	-	-	1	1
	41	Communications, Media Relations & Community Affairs	-	-	27	27	-	-	-	-	-	-	27	27
	42	Office of English Language Learners	11	-	7	18	-	-	-	-	-	11	7	18
	46	Division of Human Resources	27	3	339	369	-	4	-	-	4	30	343	373
	47	Division of Revenue Operations	-	-	32	32	-	-	-	-	-	-	32	32
	48	Office of Deputy Chancellor for Teaching & Learning	7	-	14	21	1	2	-	-	3	8	16	24
	49	Division of Instructional & Information Technology	2	-	289	291	-	2	-	-	2	2	291	293
	50	Special Education Initiatives	62	-	22	84	-	-	-	-	-	62	22	84
	51	Office of Curriculum, Instruction & Prof. Dev.	42	-	24	66	-	-	-	1	1	42	25	67
	52	Division of School Facilities	-	-	87	87	-	-	-	-	-	-	87	87
	53	Office of Strategic Partnerships	-	-	14	14	-	-	-	-	-	-	14	14
	54	Division of Financial Operations	-	-	284	284	-	1	-	-	1	-	285	285
	57	Office of Intergovernmental Affairs	-	-	4	4	-	1	-	-	1	-	5	5
	58	Office of School Food and Nutrition Services	-	-	53	53	-	-	-	3	3	-	56	56
	60	Office of School and Youth Development	15	-	50	65	-	-	-	41	41	15	91	106
	61	Office of Pupil Transportation	-	-	122	122	-	-	-	-	-	-	122	122
	62	Office of Special Investigations	-	-	19	19	-	-	-	-	-	-	19	19
	63	Office of the Auditor General	-	-	46	46	-	-	-	-	-	-	46	46
	64	Non-Public Schools	2	-	3	5	-	-	-	-	-	2	3	5
	65	Office of Legal Services/Labor Relations	1	-	107	108	-	-	-	-	-	1	107	108
	66	Office of Equal Opportunity	-	-	7	7	-	-	-	-	-	-	7	7
	67	School Health	4	-	20	24	-	-	-	-	-	4	20	24
	68	Family Engagement and Advocacy	2	-	53	55	-	-	-	-	-	2	53	55
	78	Division of Contracts & Purchasing	-	-	81	81	-	-	-	-	-	-	81	81
	80	DOE/UFT Collaborative	6	-	-	6	-	-	-	-	-	6	-	6
	82	PSAL	-	-	9	9	-	-	-	-	-	-	9	9
	83	Deputy Chancellor for Org. Strategy, Human Capital & Ext. Affairs	-	-	6	6	-	-	-	-	-	-	6	6
	84	Office of Portfolio Development	4	-	27	31	-	-	-	-	-	4	27	31
	85	Partnership Support Office	-	-	20	20	-	-	-	-	-	-	20	20
	86	Chief Financial Officer	-	-	13	13	-	-	-	-	-	-	13	13
	96	Office of Impartial Hearings (OATH)	-	-	19	19	-	-	-	-	-	-	19	19
	96	Empowerment Schools Management	1	-	3	4	-	-	-	-	-	1	3	4
		Default/Other positions to be reconciled	1	-	-	1	-	-	-	-	-	1	-	1
<b>Total</b>			<b>199</b>	<b>3</b>	<b>2,115</b>	<b>2,317</b>	<b>2</b>	<b>11</b>	<b>-</b>	<b>45</b>	<b>58</b>	<b>204</b>	<b>2,171</b>	<b>2,375</b>

**Sources:** Full-time actuals, with the exception of custodians, are generated from FMS as of July 13, 2008.  
Full-time actual distribution by budget code and Financial Management Center are generated by FMS (FG-25 Report).  
All part-time actuals and custodial headcount are provided by the DOE.

- Notes:**
1. Per-diem pedagogues include teachers, social workers, and school secretaries who work no more than 20 hrs a week or 3 out of 5 days a week.
  2. Part-time non-peds (o/c 031 positions) include hourly school aides, guards, food service, and administrative employees converted into "Full-Time Equivalents" (FTEs).
  3. Basis for FTE calculations include: hourly school aides -- 70 hrs per pay period; hourly guards -- 80 hrs per pay period; per-diem peds -- actual hrs per pay period and hourly administration positions -- 70 hrs per pay period.

**Funding of Positions:**  
Each fiscal year between 16 and 20 percent of DOE positions are funded with reimbursable funds. By the close of a fiscal year, the headcount for most of these reimbursable positions appears in U/A 481. During the year, however, many reimbursable positions may be reflected in tax-levy units of appropriation for a period of time and then transferred. The current estimate of retirements and positions awaiting fund transfer adjustment to u/a 481 is 3,253 peds and 862 non-peds.

## Department of Education of the City of New York

### Current Headcount - June 2008: Categorical Programs

Budget Code	Categorical Programs	Full-Time Actuals				Part-Time Actuals					Grand Total		
		Pedagogic Positions	Ed. Paras	Non-Ped Positions	Total Filled Full-Time Positions	Per Diem PEDs	Hourly Admin.	Custod. Non-PEDs	Non-PEDs	Total	Total PEDs	Total Non-PEDs	Grand Total FT / FTEs
8816	Regional & Citywide Instr. & Oper. Admin.	212	-	40	252	4	-	-	-	4	216	40	256
8817	Universal Pre-K (State)	584	543	-	1,127	1	-	-	-	1	1,128	-	1,128
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	6,201	850	523	7,574	228	2	-	313	543	7,279	838	8,117
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	757	1,721	26	2,504	10	-	-	-	10	2,488	26	2,514
8870	Reimbursable Support - NPS	387	7	9	403	14	-	-	-	14	408	9	417
8888	Reim. Support - Central School Supp. Pgms.	192	35	79	306	3	-	-	-	3	230	79	309
	Reimbursable Adjustments (see funding of positions note)	3,253	-	862	4,115	-	-	-	-	-	3,253	862	4,115
	<b>Total</b>	<b>11,586</b>	<b>3,156</b>	<b>1,539</b>	<b>16,281</b>	<b>260</b>	<b>2</b>	<b>-</b>	<b>313</b>	<b>575</b>	<b>15,002</b>	<b>1,854</b>	<b>16,856</b>

**Sources:** Full-time actuals, with the exception of custodians, are generated from FMS as of July 13, 2008. Full-time actual distribution by budget code and Financial Management Center are generated by FMS (FG-25 Report). All part-time actuals and custodial headcount are provided by the DOE.

- Notes:**
1. Per-diem pedagogues include teachers, social workers, and school secretaries who work no more than 20 hrs a week or 3 out of 5 days a week.
  2. Part-time non-peds (o/c 031 positions) include hourly school aides, guards, food service, and administrative employees converted into "Full-Time Equivalents" (FTEs).
  3. Basis for FTE calculations include: hourly school aides -- 70 hrs per pay period; hourly guards -- 80 hrs per pay period; per-diem peds -- actual hrs per pay period and hourly administration positions -- 70 hrs per pay period.

**Funding of Positions:**

Each fiscal year between 16 and 20 percent of DOE positions are funded with reimbursable funds. By the close of a fiscal year, the headcount for most of these reimbursable positions appears in U/A 481. During the year, however, many reimbursable positions may be reflected in tax-levy units of appropriation for a period of time and then transferred. The current estimate of retirements and positions awaiting fund transfer adjustment to u/a 481 is 3,253 peds and 862 non-peds.

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## Department of Education of the City of New York FY 2008 Changes in Headcount Condition: Tax-Levy & Reimbursable

U/A	U/A Description	Filled Positions Oct. 07	Filled Positions Nov. 07	Oct. - Nov. Change	Filled Positions Dec. 07	Nov. - Dec. Change	Filled Positions Jan. 08	Dec. - Jan. Change	Filled Positions Mar. 08	Jan. - Mar. Change	Filled Positions Jun. 08	Mar. - June Change	Oct. - June Ave. Change
401	General Education Instr. & School Leadership	80,850	80,479	(371)	80,154	(325)	80,083	(71)	77,699	(2,384)	77,869	170	(497)
	Reimbursable	2,172	2,210	38	2,219	9	2,223	4	2,260	37	2,209	(51)	6
403	Special Education Instr. & School Leadership	17,138	17,092	(46)	17,102	10	17,217	115	19,404	2,187	19,504	100	394
	Reimbursable	0	0	0	0	0	0	0	0	0	0	0	0
415	School Support Organization	2,309	2,308	(1)	2,306	(2)	2,298	(8)	2,337	39	2,298	(39)	(2)
	Reimbursable	2	2	0	2	0	2	0	1	(1)	0	(1)	(0)
421	Citywide Spec. Educ. Instr. & School Leadership	12,051	12,262	211	12,284	22	12,286	2	12,360	74	12,392	32	57
	Reimbursable	7	7	0	7	0	7	0	7	0	6	(1)	(0)
423	Special Educ. Instructional Support	3,419	3,488	69	3,532	44	3,483	(49)	3,566	83	3,401	(165)	(3)
	Reimbursable	0	0	0	0	0	0	0	0	0	0	0	0
435	School Facilities	1,654	1,651	(3)	1,642	(9)	1,670	28	1,660	(10)	1,703	43	8
	Reimbursable	117	117	0	116	(1)	116	0	113	(3)	113	0	(1)
439	School Food Services	5,896	5,821	(75)	5,860	39	5,864	4	5,845	(19)	5,699	(146)	(33)
	Reimbursable	0	0	0	0	0	0	0	0	0	0	0	0
453	Central Administration	2,390	2,355	(35)	2,341	(14)	2,349	8	2,376	27	2,374	(2)	(3)
	Reimbursable	2	2	0	1	(1)	1	0	1	0	1	0	(0)
Tax-Levy Adjustments (see funding of positions note)		(5,881)	(4,969)	912	(4,758)	211	(4,664)	94	(4,420)	244	(4,115)	305	294
Subtotal Tax-Levy Positions		119,826	120,487	661	120,463	(24)	120,586	123	120,827	241	121,125	298	217
Subtotal Reimbursable Positions		2,300	2,338	38	2,345	7	2,349	4	2,382	33	2,329	(53)	5
<b>Subtotal</b>		<b>122,126</b>	<b>122,825</b>	<b>699</b>	<b>122,808</b>	<b>(17)</b>	<b>122,935</b>	<b>127</b>	<b>123,209</b>	<b>274</b>	<b>123,454</b>	<b>245</b>	<b>221</b>
481	Reimbursable	11,749	12,007	258	12,198	191	12,300	102	12,641	341	12,741	100	165
Reimbursable Adjustments (see funding of positions note)		5,881	4,969	(912)	4,758	(211)	4,664	(94)	4,420	(244)	4,115	(305)	(294)
<b>Subtotal Reimbursable</b>		<b>17,630</b>	<b>16,976</b>	<b>(654)</b>	<b>16,956</b>	<b>(20)</b>	<b>16,964</b>	<b>8</b>	<b>17,061</b>	<b>97</b>	<b>16,856</b>	<b>(205)</b>	<b>(129)</b>
<b>Grand Total</b>		<b>139,756</b>	<b>139,801</b>	<b>45</b>	<b>139,764</b>	<b>(37)</b>	<b>139,899</b>	<b>135</b>	<b>140,270</b>	<b>371</b>	<b>140,310</b>	<b>40</b>	<b>92</b>

Includes all full-time and part-time positions.

#### Funding of Positions:

Each fiscal year between 16 and 20 percent of DOE positions are funded with reimbursable funds. By the close of the fiscal year, the headcount for most of these reimbursable positions appears in U/A 481. During the year, however, many reimbursable positions may be reflected in tax-levy unit of appropriation for a period of time and then transferred.

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Department of Education of the City of New York  
FY 2008 Changes in Headcount Condition: Tax-Levy Central Offices

U/A	FMC	Filled Positions Oct. 07	Filled Positions Nov. 07	Oct. - Nov. Change	Filled Positions Dec. 07	Nov. - Dec. Change	Filled Positions Jan. 08	Dec. - Jan. Change	Filled Positions Mar. 08	Jan. - Mar. Change	Filled Positions June 08	Mar. - June Change	Oct. - June Ave. Change	
453														
	34	Office of the Chancellor	11	8	(3)	9	1	8	(1)	7	(1)	6	(1)	(1)
	35	Office of Student Enrollment Planning & Operations	32	33	1	33	0	34	1	32	(2)	33	1	0
	36	Deputy Chancellor for Finance & Administration	19	20	1	18	(2)	16	(2)	19	3	20	1	0
	37	Board of Education Retirement System	72	72	0	72	0	73	1	73	0	73	0	0
	38	Special Commissioner of Investigations	64	65	1	66	1	66	0	67	1	62	(5)	(0)
	39	Division of Budget Operations and Review	42	40	(2)	40	0	40	0	47	7	51	4	2
	40	Office of Accountability	77	79	2	82	3	80	(2)	80	0	82	2	1
	40	Central Admin. Reimbursable Support	2	2	0	1	(1)	1	0	1	0	1	0	(0)
	41	Communications, Media Relations and Community Aff.	27	27	0	26	(1)	28	2	29	1	27	(2)	0
	42	Division of English Language Learners	17	17	0	18	1	19	1	18	(1)	18	0	0
	46	Division of Human Resources	367	359	(8)	361	2	370	9	374	4	373	(1)	1
	47	Office of Revenue Operations	31	31	0	31	0	31	0	31	0	32	1	0
	48	Office of Deputy Chancellor for Teaching & Learning	139	105	(34)	34	(71)	29	(5)	25	(4)	24	(1)	(19)
	49	Division of Instructional & Information Technology	292	295	3	292	(3)	291	(1)	296	5	293	(3)	0
	50	Special Education Initiatives	41	46	5	87	41	87	0	84	(3)	84	0	7
	51	Office of Curriculum, Instruction & Prof. Dev.	82	76	(6)	57	(19)	61	4	65	4	67	2	(3)
	52	Division of School Facilities	86	86	0	86	0	88	2	85	(3)	87	2	0
	53	Office of Strategic Partnerships	14	15	1	14	(1)	14	0	14	0	14	0	0
	54	Division of Financial Operations	290	289	(1)	291	2	288	(3)	288	0	285	(3)	(1)
	57	Office of Intergovernmental Affairs	5	4	(1)	4	0	4	0	5	1	5	0	0
	58	Office of School Food and Nutrition Services	63	65	2	68	3	63	(5)	61	(2)	56	(5)	(1)
	60	Office of School and Youth Development	90	102	12	102	0	102	0	108	6	106	(2)	3
	61	Office of Pupil Transportation	113	114	1	113	(1)	114	1	116	2	122	6	2
	62	Office of Special Investigations	19	19	0	19	0	19	0	19	0	19	0	0
	63	Office of the Auditor General	45	45	0	44	(1)	44	0	46	2	46	0	0
	64	Non-Public Schools	5	6	1	4	(2)	5	1	5	0	5	0	0
	65	Office of Legal Services/Labor Relations	97	98	1	101	3	103	2	106	3	108	2	2
	66	Office of Equal Opportunity	7	7	0	7	0	6	(1)	7	1	7	0	0
	67	School Health	36	26	(10)	23	(3)	23	0	23	0	24	1	(2)
	68	Family Engagement and Advocacy	16	15	(1)	47	32	49	2	53	4	55	2	7
	78	Division of Contracts & Purchasing	80	81	1	82	1	82	0	82	0	81	(1)	0
	80	DOE/UFT Collaborative	6	6	0	7	1	7	0	7	0	6	(1)	0
	82	PSAL	7	7	0	7	0	7	0	9	2	9	0	0
	83	Deputy Chancellor for Organizational Strategy, Human	5	5	0	5	0	5	0	5	0	6	1	0
	84	Office of Portfolio Development	44	41	(3)	37	(4)	36	(1)	33	(3)	31	(2)	(2)
	85	Partnership Support Office	16	18	2	18	0	19	1	20	1	20	0	1
	86	Chief Financial Officer	11	11	0	13	2	14	1	13	(1)	13	0	0
	96	Office of Impartial Hearings	18	17	(1)	18	1	19	1	19	0	19	0	0
	96	Empowerment Schools Management	4	5	1	4	(1)	4	0	4	0	4	0	0
		Default Positions	0	0	0	1	1	1	0	1	0	1	0	0
		<b>Total Central Administration</b>	<b>2,392</b>	<b>2,357</b>	<b>(35)</b>	<b>2,342</b>	<b>(15)</b>	<b>2,350</b>	<b>8</b>	<b>2,377</b>	<b>27</b>	<b>2,375</b>	<b>(2)</b>	<b>(3)</b>

Includes all full-time and part-time positions.

**Funding of Positions:**

Each fiscal year between 16 and 20 percent of DOE positions are funded with reimbursable funds. By the close of the fiscal year, the headcount for most of these reimbursable positions appears in U/A 481. During the year, however, many reimbursable positions may be reflected in tax-levy unit of appropriation for a period of time and then transferred.

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Department of Education of the City of New York  
FY 2008 Changes in Headcount Condition: Categorical Programs

Budge Code	Categorical Programs	Filled Positions Oct. 07	Filled Positions Nov. 07	Oct. - Nov. Change	Filled Positions Dec. 07	Nov. - Dec. Change	Filled Positions Jan. 08	Dec. - Jan. Change	Filled Positions Mar. 08	Jan. - Mar. Change	Filled Positions June 08	Mar. - June Change	Oct. - June Ave. Change
8816	Regional & Citywide Instr. & Oper. Admin.	254	241	(13)	253	12	258	5	249	(9)	256	7	0
8817	Universal Pre-K (State)	778	1,143	365	1,143	0	1,140	(3)	1,134	(6)	1,128	(6)	58
8843	Reim. Supp.- Gen. Ed. Inst./Elem./Middle/HS	7,990	7,744	(246)	7,836	92	7,872	36	8,091	219	8,117	26	21
8848	Reim. Supp.- Spec. Ed. Instr. /Elem./Middle/HS	2,097	2,223	126	2,270	47	2,331	61	2,453	122	2,514	61	70
8870	Reimbursable Support - NPS	419	415	(4)	417	2	417	0	409	(8)	417	8	(0)
8888	Reim. Support - Central School Supp. Pgms.	211	241	30	279	38	282	3	305	23	309	4	16
	Reimbursable Adjustments (see funding of positions note)	5,881	4,969	(912)	4,758	(211)	4,664	(94)	4,420	(244)	4,115	(305)	(294)
<b>TOTAL</b>	<b>Categorical Programs</b>	<b>17,630</b>	<b>16,976</b>	<b>(654)</b>	<b>16,956</b>	<b>(20)</b>	<b>16,964</b>	<b>8</b>	<b>17,061</b>	<b>97</b>	<b>16,856</b>	<b>(205)</b>	<b>(129)</b>

Includes all full-time and part-time positions.

**Funding of Positions:**

Each fiscal year between 16 and 20 percent of DOE positions are funded with reimbursable funds. By the close of the fiscal year, the headcount for most of these reimbursable positions appears in U/A 481. During the year, however, many reimbursable positions may be reflected in tax-levy unit of appropriation for a period of time and then transferred.

**New York City Department of Education**  
**FY2009 Year-to-Date Commitments**  
**Personal Service & Other Than Personal Service by Unit of Appropriation**  
**as of 11/3/08**  
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Commitments 11/3/08	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,646,716.3	\$1,015,468.0	18.0%	\$4,631,248.3
402 General Ed Instruction & School Leadership OTPS	737,596.4	335,794.4	45.5%	401,801.9
403 Special Ed Instruction & School Leadership PS	1,385,390.0	191,135.2	13.8%	1,194,254.8
404 Special Ed Instruction & School Leadership OTPS	6,143.0	1,411.0	23.0%	4,732.0
415 School Support Organization - PS	196,735.7	60,546.4	30.8%	136,189.3
416 School Support Organization - OTPS	21,096.4	7,208.9	34.2%	13,887.5
421 Citywide Special Ed Instruction & School Leadership - PS	685,655.6	142,269.7	20.7%	543,385.9
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	6,989.1	29.8%	16,426.0
423 Special Ed Instructional Support - PS	209,978.3	38,268.1	18.2%	171,710.2
424 Special Ed Instructional Support - OTPS	153,743.6	36,364.6	23.7%	117,379.0
435 School Facilities - PS	390,577.1	153,346.2	39.3%	237,230.9
436 School Facilities - OTPS	137,655.1	76,544.1	55.6%	61,111.0
438 Pupil Transportation - OTPS	1,066,738.3	939,539.3	88.1%	127,199.0
439 School Food Services - PS	188,167.1	34,364.5	18.3%	153,802.6
440 School Food Services - OTPS	221,473.4	93,704.0	42.3%	127,769.4
442 School Safety - OTPS	214,085.8	0.0	0.0%	214,085.8
444 Energy & Leases - OTPS	450,207.0	163,207.5	36.3%	286,999.4
453 Central Administration - PS	161,961.9	63,523.2	39.2%	98,438.8
454 Central Administration - OTPS	204,667.1	114,556.7	56.0%	90,110.4
461 Fringe Benefits - PS	2,283,440.6	330,755.4	14.5%	1,952,685.1
470 Special Education Pre-K Contract Payments - OTPS	653,496.5	597,135.9	91.4%	56,360.5
472 Charter/Contract/Foster Care Payments - OTPS	673,770.6	475,403.0	70.6%	198,367.6
474 Non-Public School and FIT Payments - OTPS	60,923.1	29,772.5	48.9%	31,150.6
491 Collective Bargaining	70,250.6	0.0	0.0%	70,250.6
<b>TOTAL Tax-levy Funding PS &amp; OTPS</b>	<b>\$15,843,884.3</b>	<b>\$4,907,307.7</b>	<b>31.0%</b>	<b>\$10,936,576.6</b>
481 Categorical Programs - PS	1,279,509.1	260,374.9	20.3%	1,019,134.2
482 Categorical Programs - OTPS	636,341.0	289,552.7	45.5%	346,788.3
<b>Subtotal Reimbursable Programs</b>	<b>\$1,915,850.1</b>	<b>\$549,927.6</b>	<b>28.7%</b>	<b>\$1,365,922.5</b>
<b>Grand Total</b>	<b>\$17,759,734.4</b>	<b>\$5,457,235.3</b>	<b>30.7%</b>	<b>\$12,302,499.1</b>

**Summary**

<b>Personal Services</b>	<b>12,498,382.1</b>	<b>2,290,051.4</b>	<b>18.3%</b>	<b>10,208,330.7</b>
<b>OTPS</b>	<b>5,261,352.3</b>	<b>3,167,183.9</b>	<b>60.2%</b>	<b>2,094,168.4</b>
<b>Grand Total</b>	<b>\$17,759,734.4</b>	<b>\$5,457,235.3</b>	<b>30.7%</b>	<b>\$12,302,499.1</b>