



December 2007

NYC Department
of Education

Department of Education of the City of New York
 Summary of Comprehensive Fiscal Analysis
 Personal Services & OTPS
 (\$ thousands)

Unit of Appropriation	Dept. of Ed City Budget as of 1/1/08	October and Jan. Fin. Plan Adj.	Budget Mods	Anticipated Revenue Adjust.	Adjusted Budget	Expenditures Forecasted	Journal Entries	Total Adjusted Expenditures	Projected Surplus/ (Deficit)	U/A
						E X P E N S E S				
401 General Ed Instruction & School Leadership - PS	5,613,337.5	(83,809.1)	(23,019.2)	(38,197.4)	5,468,311.8	5,302,954.5	(649.0)	5,302,305.5	166,006.3	401
402 General Ed Instruction & School Leadership - OTPS	600,636.2	23,640.1	(250.0)	(5,984.0)	618,042.4	569,340.7	-	569,340.7	48,701.7	402
403 Special Ed Instruction & School Leadership - PS	1,106,785.7	24,549.7	(4,341.6)	(2,141.0)	1,124,852.7	1,218,186.6	-	1,218,186.6	(93,333.8)	403
404 Special Ed Instruction & School Leadership - OTPS	4,839.3	-	-	-	4,839.3	3,284.8	-	3,284.8	1,554.5	404
415 School Support Organization - PS	209,026.5	(630.3)	369.7	(1,173.8)	207,592.1	205,223.6	(184.9)	205,038.7	2,553.4	415
416 School Support Organization - OTPS	10,447.1	7,500.0	0.0	-	17,947.1	17,790.1	-	17,790.1	156.9	416
421 Citywide Special Ed Instruction & School Leadership - PS	654,603.7	25,008.9	(1,969.0)	(5,061.6)	672,581.9	682,398.3	(3,077.3)	679,321.0	(6,739.1)	421
422 Citywide Special Ed Instruction & School Leadership - OTPS	24,615.1	-	-	-	24,615.1	18,711.3	-	18,711.3	5,903.8	422
423 Special Ed Instructional Support - PS	222,818.7	-	(491.8)	(875.4)	221,451.4	204,465.4	34.6	204,500.0	16,951.4	423
424 Special Ed Instructional Support - OTPS	125,448.2	20,000.0	-	-	145,448.2	153,600.0	-	153,600.0	(8,151.8)	424
435 School Facilities - PS	396,170.8	(269.9)	(141.0)	2,059.5	397,819.5	394,692.0	(1,739.0)	392,953.1	4,866.4	435
436 School Facilities - OTPS	152,176.7	(1,000.0)	-	-	151,176.7	155,544.3	-	155,544.3	(4,367.6)	436
438 Pupil Transportation - OTPS	1,033,910.6	(6,747.1)	(1,022.7)	(14,753.3)	1,011,387.5	1,008,000.1	-	1,008,000.1	3,387.4	438
439 School Food Services - PS	188,484.9	5.3	(166.0)	2,269.5	190,593.8	192,006.6	-	192,006.6	(1,412.9)	439
440 School Food Services - OTPS	175,628.3	-	-	3,492.6	179,120.9	196,400.0	-	196,400.0	(17,279.1)	440
442 School Safety - OTPS	192,751.7	11,317.2	-	-	204,068.9	204,068.9	-	204,068.9	0.0	442
444 Energy & Leases - OTPS	386,146.9	19,560.0	-	-	405,706.9	400,606.9	-	400,606.9	5,100.0	444
453 Central Administration - PS	165,953.7	(2,129.8)	710.7	(226.6)	164,308.0	175,278.4	(787.0)	174,491.5	(10,183.5)	453
454 Central Administration - OTPS	239,035.8	(13,727.3)	70.0	-	225,378.4	204,883.1	0.0	204,883.1	20,495.4	454
461 Fringe Benefits - PS	2,129,637.6	(6,917.8)	30,251.0	(4,223.0)	2,148,747.9	2,283,375.1	(491.8)	2,282,883.3	(134,135.4)	461
470 Special Education Pre-K Contract Payments - OTPS	621,490.5	-	-	-	621,490.5	627,840.7	-	627,840.7	(6,350.2)	470
472 Charter/Contract/Foster Care Payments - OTPS	595,344.7	-	-	-	595,344.7	603,830.4	-	603,830.4	(8,485.7)	472
474 Non-Public School and FIT Payments - OTPS	64,867.1	(973.0)	-	-	63,894.1	62,729.6	-	62,729.6	1,164.5	474
491 Collective Bargaining	19,977.8	7,980.4	-	-	27,958.2	27,958.2	-	27,958.2	0.0	491
TOTAL Tax-levy Funding PS & OTPS	\$14,934,135.0	\$23,357.3	\$0.0	(\$64,814.3)	\$14,892,678.0	\$14,913,169.6	(\$6,894.3)	\$14,906,275.3	(\$13,597.3)	Total
481 Categorical Programs - PS	1,373,574.8	(79,015.9)	-	(2,037.5)	1,292,521.3	1,224,714.5	6,720.9	1,231,435.4	61,085.9	481
482 Categorical Programs - OTPS	680,708.5	(57,236.8)	-	9,641.5	633,113.1	688,505.7	173.4	688,679.1	(55,566.0)	482
Subtotal Reimbursable Programs	\$2,054,283.3	(\$136,252.8)	\$0.0	\$7,603.9	\$1,925,634.4	\$1,913,220.2	\$6,894.3	\$1,920,114.5	\$5,519.9	Reim.
Grand Total	\$16,988,418.3	(\$112,895.5)	\$0.0	(\$57,210.4)	\$16,818,312.4	\$16,826,389.8	\$0.0	\$16,826,389.8	(\$8,077.4)	Grand Total

Summary

Personal Services	\$12,080,371.6	(\$115,228.6)	\$1,202.7	(\$49,607.2)	\$11,916,738.6	\$11,911,253.2	(173.4)	\$11,911,079.8	\$5,658.7	PS
OTPS	\$4,908,046.7	\$2,333.0	(\$1,202.7)	(\$7,603.2)	\$4,901,573.8	\$4,915,136.6	173.4	\$4,915,310.0	(\$13,736.2)	OTPS
Grand Total	\$16,988,418.3	(\$112,895.5)	\$0.0	(\$57,210.4)	\$16,818,312.4	\$16,826,389.8	(\$0.0)	\$16,826,389.8	(\$8,077.4)	Grand Total

Notes:

1. Expenditure Projections include January PEGs.
2. Surplus Roll of \$40 million included in base.
3. Includes anticipated CSA & UFT CB adjustments.
4. Assumes that rolled over encumbrances will be journalized back to the prior year.
5. Disallowances totaling \$20 million have been added to OTPS w/as.

Department of Education of the City of New York
Current Approved Budget Condition
as of 1/11/08

Unit of Appropriation	Adopted Budget 7/1/07	Approved FMS Budget 12/3/07	Approved Modifications 12/3/07 - 1/11/08	Current City Budget 1/11/08
401 General Ed Instruction & School Leadership - PS	5,613,337,482	5,613,337,482	0	5,613,337,482
402 General Ed Instruction & School Leadership - OTPS	600,569,216	600,636,216	0	600,636,216
403 Special Ed Instruction & School Leadership - PS	1,106,785,683	1,106,785,683	0	1,106,785,683
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	209,026,528	0	209,026,528
416 School Support Organization - OTPS	10,447,072	10,447,072	0	10,447,072
421 Citywide Special Ed Instruction & School Leadership - PS	654,603,671	654,603,671	0	654,603,671
422 Citywide Special Ed Instruction & School Leadership - OTPS	24,615,090	24,615,090	0	24,615,090
423 Special Ed Instructional Support - PS	222,818,670	222,818,670	0	222,818,670
424 Special Ed Instructional Support - OTPS	125,448,206	125,448,206	0	125,448,206
435 School Facilities - PS	392,545,970	396,170,796	0	396,170,796
436 School Facilities - OTPS	155,813,522	152,176,696	0	152,176,696
438 Pupil Transportation - OTPS	1,033,910,552	1,033,910,552	0	1,033,910,552
439 School Food Services - PS	188,484,911	188,484,911	0	188,484,911
440 School Food Services - OTPS	175,628,346	175,628,346	0	175,628,346
442 School Safety - OTPS	193,320,694	192,751,698	0	192,751,698
444 Energy & Leases - OTPS	386,146,908	386,146,908	0	386,146,908
453 Central Administration - PS	165,384,684	165,953,680	0	165,953,680
454 Central Administration - OTPS	238,953,783	239,035,783	0	239,035,783
461 Fringe Benefits - PS	2,129,637,620	2,129,637,620	0	2,129,637,620
470 Special Education Pre-K Contract Payments - OTPS	621,490,510	621,490,510	0	621,490,510
472 Charter/Contract/Foster Care Payments - OTPS	595,344,664	595,344,664	0	595,344,664
474 Non-Public School and FIT Payments - OTPS	61,596,085	61,646,085	3,221,000	64,867,085
491 Collective Bargaining	19,977,814	19,977,814	0	19,977,814
TOTAL Tax-levy Funding	14,930,727,029	14,930,914,029	3,221,000	14,934,135,029
481 Categorical Programs PS	1,373,574,766	1,373,574,766	0	1,373,574,766
482 Categorical Programs OTPS	679,151,356	680,543,508	165,000	680,708,508
TOTAL Categorical Programs	2,052,726,122	2,054,118,274	165,000	2,054,283,274
GRAND TOTAL	\$16,983,453,151	\$16,985,032,303	\$3,386,000	\$16,988,418,303
Plus: <u>Other System-Wide Obligations</u>				
Pension (as per October Plan)				1,872,765,902
Debt Service (as per October Plan)				825,271,640
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$19,686,455,845

Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 as of 1/11/08

Revenue Source	Amount	Mod #	Date Approved
Approved Modifications			\$3,386,000
<hr/>			
<u>Intra-City</u>			
HRA - the Work Experience Program (WEP)	165,000	HRA8215	12/27/07
<u>Revenue Modifications:</u>			
State Computer Hardware Aid	3,221,000	DOE09JAN012	1/11/08
<u>TOTAL Approved Revenue Mods</u>			<u>\$3,386,000</u>

Department of Education of the City of New York
Revenue Budget
as of 1/11/2008
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	November Revenue Condition	Pending Modifications	Current Revenue Estimate
STATE FUNDS					
<i>General Support Aids</i>					
29358	FOUNDATION AID	5,533,101.3	5,533,101.3	0.0	5,533,101.3
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	477,595.5	0.0	477,595.5
27923	PRIVATE EXCESS COST AID	108,307.9	108,307.9	0.0	108,307.9
27924	CAREER EDUCATION	63,180.8	63,180.8	0.0	63,180.8
29253	COMPUTER ADMINISTRATION AID	30,335.6	30,335.6	0.0	30,335.6
29290	HIGH COST AID	167,064.6	167,064.6	0.0	167,064.6
29605	BUILDING AID - SCA	418,530.8	418,530.8	0.0	418,530.8
29606	BUILDING AID - LEASES	25,435.6	25,435.6	0.0	25,435.6
Sub-Total - General Support Aids		\$6,932,096.6	\$6,932,096.6	\$0.0	\$6,932,096.6
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	4,814.2
27900	SCHOOL LUNCH	8,926.6	8,926.6	0.0	8,926.6
27903	BILINGUAL EDUCATION	2,037.8	2,037.8	0.0	2,037.8
27904	WELFARE EDUCATION	1,542.2	1,542.2	0.0	1,542.2
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	15,000.0	0.0	15,000.0
27907	TEXTBOOKS	74,117.2	74,117.2	0.0	74,117.2
29255	PRE-K HANDICAPPED	365,786.8	365,786.8	0.0	365,786.8
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	23,000.0	23,000.0	0.0	23,000.0
29261	COMPUTER SOFTWARE AID	19,331.1	19,331.1	0.0	19,331.1
29262	COMPUTER HARDWARE AID	11,168.5	11,168.5	3,221.0	14,389.5
29275	LIBRARY MATERIALS AID	7,742.8	7,742.8	0.0	7,742.8
29292	CHAPTER 721 REIMBURSEMENT	5,600.0	5,600.0	0.0	5,600.0
29295	SUMMER HANDICAPPED AID	115,000.0	115,000.0	0.0	115,000.0
29356	TEACHING CENTERS / TEACHER MENTOR	14,057.0	14,057.0	0.0	14,057.0
29603	SCHOOL BREAKFAST	3,403.5	3,403.5	0.0	3,403.5
29614	UNIVERSAL PRE-KINDERGARTEN	249,078.3	249,078.3	0.0	249,078.3
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	334.8	0.0	334.8
Sub-Total - Restricted/Categorical Aids		\$940,240.8	\$940,240.8	\$3,221.0	\$943,461.8
Total - State Funds		\$7,872,337.4	\$7,872,337.4	\$3,221.0	\$7,875,558.4

Department of Education of the City of New York
Revenue Budget
as of 1/11/2008
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	November Revenue Condition	Pending Modifications	Current Revenue Estimate
FEDERAL FUNDS					
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	17,000.0	0.0	17,000.0
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.6	0.0	14,887.6
13901	OFF-SCHOOL TIME MEALS	18,509.7	18,509.7	0.0	18,509.7
13902	FEDERAL SCHOOL LUNCH	232,876.5	232,876.5	0.0	232,876.5
13905	VOCATIONAL EDUCATION	17,840.6	17,840.6	0.0	17,840.6
13907	SCHOOL BREAKFAST PROGRAM	45,342.7	45,342.7	0.0	45,342.7
13910	FEDERAL BILINGUAL EDUCATION	1,425.9	1,425.9	0.0	1,425.9
13912	ECIA TITLE I	820,148.2	820,148.2	0.0	820,148.2
13914	FEDERAL MISCELLANEOUS GRANTS	86,297.1	86,297.1	0.0	86,297.1
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	0.0	261,707.0
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	0.0	5,000.0
13919	SUMMER FEEDING PROGRAM	16,266.1	16,266.1	0.0	16,266.1
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	0.0	8,897.0
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	134,404.2	134,404.2	0.0	134,404.2
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	0.0	8,284.8
13928	DRUG-FREE SCHOOLS	15,448.0	15,448.0	0.0	15,448.0
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	20,980.0	0.0	20,980.0
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,246.3	3,246.3	0.0	3,246.3
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	2,439.9	2,439.9	0.0	2,439.9
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,448.0	1,448.0	0.0	1,448.0
13939	COMMUNITY LEARNING CENTERS	26,958.9	26,958.9	0.0	26,958.9
13941	TITLE III-LEP & IMMIGRATION STUDENTS	38,679.2	38,679.2	0.0	38,679.2
13942	TITLE IIB-Competitive	5,974.8	5,974.8	0.0	5,974.8
13943	TITLE IID-Competitive	11,692.6	11,692.6	0.0	11,692.6
13944	READING FIRST	35,000.0	35,000.0	0.0	35,000.0
Sub-Total - Federal Funds		\$1,850,755.1	\$1,850,755.1	\$0.0	\$1,850,755.1
INTRA - CITY					
00593	ACS (LYFE)	3,200.0	3,200.0	0.0	3,200.0
00595	OTHER SERVICES/FEES (ACS - Provides Educ. Services)	517.0	517.0	0.0	517.0
00595	OTHER SERVICES/FEES (DYCD - Beacon Program)	2,000.0	2,000.0	0.0	2,000.0
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	73.5	0.0	73.5
00595	OTHER SERVICES/FEES (DOHMH - Prevention/Alcoholism Pgm)	0.0	1,318.6	0.0	1,318.6
00595	OTHER SERVICES/FEES (HRA - Work Experience Program)	0.0	0.0	165.0	165.0
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	115.6	115.6	0.0	115.6
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	0.0	541.8
Sub-Total - Intra-City		\$9,094.3	\$10,486.4	\$165.0	\$10,651.4

Department of Education of the City of New York
Revenue Budget
as of 1/11/2008
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	November Revenue Condition	Pending Modifications	Current Revenue Estimate
MISCELLANEOUS FEES & GRANTS					
00460	EDUC. SERVICE FEES (School Lunch)	20,074.0	20,074.0	0.0	20,074.0
00760	RENTALS (Extended Use of School Buildings)	20,000.0	20,000.0	0.0	20,000.0
00859	SUNDRIES (UFT Fees Misc. Coll. Refunds)	7,000.0	7,000.0	0.0	7,000.0
00859	GRANT REFUNDS	2,800.0	2,800.0	0.0	2,800.0
Sub-Total - Miscellaneous Fees & Grants		\$49,874.0	\$49,874.0	\$0.0	\$49,874.0
OTHER CATEGORICAL					
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	0.0	12,165.0
41900	PRIVATE GRANTS	23,463.7	23,463.7	0.0	23,463.7
41905	SCA	8,000.0	8,000.0	0.0	8,000.0
41911	NON-RESIDENT TUITION	318.0	318.0	0.0	318.0
41917	RETIREMENT BENEFITS (BERS)	4,487.4	4,487.4	0.0	4,487.4
Sub-Total - Other Categorical		\$48,434.1	\$48,434.1	\$0.0	\$48,434.1
Total Revenue		\$9,830,494.9	\$9,831,887.0	\$3,386.0	\$9,835,273.0
City Tax-Levy Funding		\$7,200,332.0	\$7,200,519.3	\$0.0	\$7,200,519.3
ADJUSTMENTS:					
-Miscellaneous Fees & Grants - <i>included in City Tax-Levy Funding</i>					(49,874.0)
-State Building Aid - <i>not included in operating budget</i>					(2,500.0)
- CD Violation Removal					5,000.0
Rounding					0.0
Total Adjustments					(47,374.0)
CURRENT OPERATING BUDGET					\$16,988,418.3

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 1/9/2008
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 1/9/08	Cash Applied YTD - 1/9/08	Percentage Claimed YTD - 1/9/08
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	5,533,101.3	5,533,101.3	2,766,550.7	1,319,092.1	50.0%
29359	EDUCATION GRANTS	88,885.0	88,885.0	44,442.5	17,664.4	50.0%
27920	BUILDING AID - BOE	19,659.5	19,659.5	9,829.8	7,350.7	50.0%
27921	TRANSPORTATION AID	477,595.5	477,595.5	238,797.8	94,914.0	50.0%
27923	PRIVATE EXCESS COST AID	108,307.9	108,307.9	54,154.0	27,077.0	50.0%
27924	CAREER EDUCATION	63,180.8	63,180.8	31,590.4	12,556.1	50.0%
29253	COMPUTER ADMINISTRATION AID	30,335.6	30,335.6	15,167.8	6,028.7	50.0%
29290	HIGH COST AID	167,064.6	167,064.6	83,532.3	41,766.1	50.0%
29605	BUILDING AID - SCA	418,530.8	418,530.8	209,265.4	156,489.8	50.0%
29606	BUILDING AID - LEASES	25,435.6	25,435.6	12,717.8	9,510.4	50.0%
Sub-Total - General Support Aids		\$6,932,096.6	\$6,932,096.6	\$3,466,048.5	\$1,692,449.3	50.0%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	1,689.6	1,689.6	35.1%
27900	SCHOOL LUNCH	8,926.6	8,926.6	6,462.3	5,366.9	72.4%
27903	BILINGUAL EDUCATION	2,037.8	2,037.8	0.0	0.0	0.0%
27904	WELFARE EDUCATION	1,542.2	1,542.2	38.2	38.2	2.5%
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	15,000.0	3,653.2	3,653.2	24.4%
27907	TEXTBOOKS	74,117.2	74,117.2	19,057.3	19,057.3	25.7%
29255	PRE-K HANDICAPPED	365,786.8	365,786.8	0.0	0.0	0.0%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	23,000.0	23,000.0	0.0	0.0	0.0%
29261	COMPUTER SOFTWARE AID	19,331.1	19,331.1	0.0	0.0	0.0%
29262	COMPUTER HARDWARE AID	11,168.5	14,389.5	5,584.3	2,219.5	38.8%
29275	LIBRARY MATERIALS AID	7,742.8	7,742.8	0.0	0.0	0.0%
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	115,000.0	0.0	0.0	0.0%
29356	TEACHING CENTERS / TEACHER MENTOR	14,057.0	14,057.0	0.0	0.0	0.0%
29603	SCHOOL BREAKFAST	3,403.5	3,403.5	2,098.9	1,674.6	61.7%
29614	UNIVERSAL PRE-KINDERGARTEN	249,078.3	249,078.3	0.0	0.0	0.0%
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	334.8	0.0	0.0	0.0%
Sub-Total - Restricted/Categorical Aids		\$940,240.8	\$943,461.8	\$51,683.8	\$46,799.3	5.5%
Total - State Funds		\$7,872,337.4	\$7,875,558.4	\$3,517,732.3	\$1,739,248.6	44.7%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 1/9/2008
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 1/9/08	Cash Applied YTD - 1/9/08	Percentage Claimed YTD - 1/9/08
FEDERAL FUNDS						
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	17,000.0	1,130.0	0.0	6.6%
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.6	7,624.8	7,624.8	51.2%
13901	OFF-SCHOOL TIME MEALS	18,509.7	18,509.7	1,099.1	1,099.1	5.9%
13902	FEDERAL SCHOOL LUNCH	232,876.5	232,876.5	47,923.4	47,871.6	20.6%
13905	VOCATIONAL EDUCATION	17,840.6	17,840.6	0.0	0.0	0.0%
13907	SCHOOL BREAKFAST PROGRAM	45,342.7	45,342.7	10,579.2	10,579.2	23.3%
13910	FEDERAL BILINGUAL EDUCATION	1,425.9	1,425.9	46.3	46.3	3.2%
13912	ECIA TITLE I	820,148.2	820,148.2	58,796.5	58,796.5	7.2%
13914	FEDERAL MISCELLANEOUS GRANTS	86,297.1	86,297.1	5,392.9	5,089.5	6.2%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	44,694.6	44,694.6	17.1%
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	470.2	470.2	9.4%
13919	SUMMER FEEDING PROGRAM	16,266.1	16,266.1	16,266.1	16,266.1	100.0%
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	45.5	45.5	0.5%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	134,404.2	134,404.2	11,251.7	11,251.7	8.4%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	784.5	784.5	9.5%
13928	DRUG-FREE SCHOOLS	15,448.0	15,448.0	588.3	447.6	3.8%
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	20,980.0	0.0	0.0	0.0%
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,246.3	3,246.3	706.4	706.4	21.8%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	2,439.9	2,439.9	370.0	370.0	15.2%
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,448.0	1,448.0	0.0	0.0	0.0%
13939	COMMUNITY LEARNING CENTERS	26,958.9	26,958.9	0.0	0.0	0.0%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	38,679.2	38,679.2	0.0	0.0	0.0%
13942	TITLE IIB-Competitive	5,974.8	5,974.8	0.0	0.0	0.0%
13943	TITLE IID-Competitive	11,692.6	11,692.6	0.0	0.0	0.0%
13944	READING FIRST	35,000.0	35,000.0	0.0	0.0	0.0%
Sub-Total - Federal Funds		\$1,850,755.1	\$1,850,755.1	\$207,769.5	\$206,143.6	11.2%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	0.0	0.0	0.0%
41900	PRIVATE GRANTS	23,463.7	23,463.7	2,958.9	645.7	12.6%
41905	SCA CONSTRUCTION	8,000.0	8,000.0	0.0	0.0	0.0%
41911	NON-RESIDENT TUITION	318.0	318.0	72.4	72.4	22.8%
41917	RETIREMENT SYSTEM (BERS)	4,487.4	4,487.4	894.0	894.0	19.9%
Sub-Total - Other Categorical		\$48,434.1	\$48,434.1	\$3,925.3	\$1,612.1	8.1%
Total Revenue		\$9,771,526.6	\$9,774,747.6	\$3,729,427.1	\$1,947,004.3	38.2%

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
as of 12/10/07
(\$ thousands)

Unit of Appropriation	Current City Budget	Full-time Positions on Payroll *	Last Payroll	Year-to-Date Commitments 12/10/07	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	5,613,337.5	72,682	213,613	1,419,837.1	25.3%	4,193,500.4
402 General Ed Instruction & School Leadership OTPS	600,636.2	-	-	414,280.2	69.0%	186,356.0
403 Special Ed Instruction & School Leadership PS	1,106,785.7	17,000	38,882	236,784.1	21.4%	870,001.6
404 Special Ed Instruction & School Leadership OTPS	4,839.3	-	-	1,213.0	25.1%	3,626.3
415 School Support Organization - PS	209,026.5	2,282	7,468	70,015.8	33.5%	139,010.8
416 School Support Organization - OTPS	10,447.1	-	-	6,996.3	67.0%	3,450.7
421 Citywide Special Ed Instruction & School Leadership - PS	654,603.7	11,861	25,509	186,040.6	28.4%	468,563.0
422 Citywide Special Ed Instruction & School Leadership - OTPS	24,615.1	-	-	8,514.0	34.6%	16,101.1
423 Special Ed Instructional Support - PS	222,818.7	2,875	7,876	55,826.5	25.1%	166,992.2
424 Special Ed Instructional Support - OTPS	125,448.2	-	-	31,031.3	24.7%	94,416.9
435 School Facilities - PS	396,170.8	850	12,384	160,406.4	40.5%	235,764.4
436 School Facilities - OTPS	152,176.7	-	-	109,392.1	71.9%	42,784.6
438 Pupil Transportation - OTPS	1,033,910.6	-	-	962,069.9	93.1%	71,840.7
439 School Food Services - PS	188,484.9	1,903	6,803	51,136.1	27.1%	137,348.8
440 School Food Services - OTPS	175,628.3	-	-	104,839.6	59.7%	70,788.8
442 School Safety - OTPS	192,751.7	-	-	0.0	0.0%	192,751.7
444 Energy & Leases - OTPS	386,146.9	-	-	179,483.3	46.5%	206,663.6
453 Central Administration - PS	165,953.7	2,293	6,961	71,770.6	43.2%	94,183.1
454 Central Administration - OTPS	239,035.8	-	-	134,343.0	56.2%	104,692.7
461 Fringe Benefits - PS	2,129,637.6	-	687	526,868.6	24.7%	1,602,769.1
470 Special Education Pre-K Contract Payments - OTPS	621,490.5	-	-	258,799.4	41.6%	362,691.1
472 Charter/Contract/Foster Care Payments - OTPS	595,344.7	-	-	338,725.6	56.9%	256,619.0
474 Non-Public School and FIT Payments - OTPS	64,867.1	-	-	30,424.4	46.9%	34,442.7
491 Collective Bargaining	19,977.8	-	-	0.0	0.0%	19,977.8
* Positions awaiting fund transfer	-	(4,969)	-	-	-	-
TOTAL Tax-levy Funding PS & OTPS	\$14,934,135.0	106,777	\$320,182	\$5,358,798.0	962.4%	\$9,575,337.0
481 Categorical Programs - PS	1,373,574.8	11,434	36,697	294,292.7	21.4%	1,079,282.1
* Positions awaiting fund transfer	-	4,969	-	-	-	-
482 Categorical Programs OTPS	680,708.5	-	-	271,743.3	39.9%	408,965.2
Subtotal Reimbursable Programs	\$2,054,283.3	16,403	\$36,697	\$566,036.0	27.6%	\$1,488,247.2
Grand Total	\$16,988,418.3	123,180	\$356,879	\$5,924,834.0	34.9%	\$11,063,584.3

Summary

Personal Services	12,080,371.6	123,180	356,879	3,072,978.5	25.4%	9,007,393.2
OTPS	4,908,046.7	0	0	2,851,855.6	58.1%	2,056,191.1
Grand Total	\$16,988,418.3	123,180	\$356,879	\$5,924,834.0	34.9%	\$11,063,584.3

* 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 4,138 peds and 831 non peds.

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 12/10/07
(\$ thousands)

Personal Service Budget Categories	Current City Budget	Filled Positions	Expenditures Year-to-Date	Last Payroll	Balance Available
001 Non-Pedagogic Personal Service	582,512.7	10,571	208,528.6	19,897	373,984.0
005 Pedagogic Personal Service	7,440,643.4	112,609	1,873,045.9	291,741	5,567,597.5
021 Part Time Positions in Headcount	-	-	22.2	-	(22.2)
031 Hourly Personal Service in FTEs	637,914.6	15,703	141,143.5	23,605	496,771.1
035 Custodial	389,086.0	918	154,242.7	11,180	234,843.3
040 Educational Differential	1,037.5	-	325.0	-	712.5
041 Assignment Differential	791.1	-	267.6	-	523.5
042 Longevity Differential-pensionable	9,035.1	-	3,394.9	-	5,640.2
043 Shift Differential	433.4	-	369.1	-	64.4
044 Teacher Support Aid (TSA)	-	-	-	-	-
045 Holiday Pay	-	-	-	-	-
046 Terminal Leave	27,605.8	-	4,461.1	-	23,144.7
047 Overtime	13,314.6	-	3,807.7	-	9,507.0
049 Back Pay - prior years	46,000.0	-	18,503.5	79	27,496.5
050 Payments - Beneficiaries Deceased Staff	106.4	-	24.5	-	81.9
051 Salary Adjustments - CB Lump Sums	0.3	-	290.5	-	(290.2)
052 Severance Payment	-	-	-	-	-
053 To be Scheduled - Lump Sums	19,977.8	-	-	-	19,977.8
054 Salary Review Adjustments	-	-	-	-	-
055 Salary Adjustments - CSA Lump Sums	22,148.0	-	22,129.4	-	18.6
056 Early Retirement Terminal Leave	-	-	-	-	-
057 Lump Sum Payment - non-pensionable	409.0	-	23.0	-	386.0
058 Prep Period Coverage	23,873.0	-	3,080.2	-	20,792.8
059 Repayment of Deferrals	-	-	-	-	-
060 Interest on UFT Payments	1,375.0	-	621.0	5	754.0
061 Supper Money	8.5	-	43.7	-	(35.3)
062 Health Insurance	1,286,461.4	-	242,702.4	20	1,043,759.1
063 Disability Benefits Insurance	348.0	-	132.9	-	215.1
064 Uniform Allowance	0.4	-	-	-	0.4
065 Social Security	727,936.0	-	172,760.4	663	555,175.6
066 Unemployment Insurance	14,493.1	-	5,383.4	-	9,109.8
067 Welfare Benefits	465,211.7	-	96,075.2	-	369,136.5
072 DOE Retirement Fund	*	-	-	-	-
079 Teachers Retirement System	*	-	-	-	-
081 Annuity for Pedagogues at Maximum	19,321.0	-	9,185.7	-	10,135.3
085 Workers' Compensation	19,372.3	-	-	-	19,372.3
089 Fringe Benefits - Other	-	-	174.7	-	(174.7)
091 Per Session	330,955.5	-	112,239.7	9,690	218,715.8
095 Custodial Returns	-	-	-	-	-
098 Financial Plan Savings	-	-	-	-	-
TOTAL PERSONAL SERVICE	\$12,080,371.6	139,801	\$3,072,978.5	356,879	\$9,007,393.2

* 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
as of 12/10/07
(\$ thousands)

OTPS Budget Categories	Current City Budget	Commitments Year-to-Date	Percent Committed	Balance Available	
100	Supplies & Materials - General	370,671.8	154,488.2	41.7%	216,183.6
109	Fuel Oil	47,220.5	22,373.0	47.4%	24,847.5
110	Food and Forage Supplies	136,903.7	69,926.9	51.1%	66,976.9
199	Data Processing Supplies	27,529.7	12,623.5	45.9%	14,906.3
300	Equipment	106,694.2	46,081.6	43.2%	60,612.6
337	Text Books	155,514.4	120,064.8	77.2%	35,449.6
338	Library Books	24,544.6	5,534.1	22.5%	19,010.5
400	Non-Contractual Services	404,721.8	52,882.2	13.1%	351,839.6
402	Telephone & Other Communications	29,699.8	17,589.8	59.2%	12,110.1
414	Rentals - Land, Building and Structures	129,076.8	112,879.0	87.5%	16,197.8
423	Heat, Light and Power Services	209,318.9	43,926.1	21.0%	165,392.8
451	Local Travel Expenditures - General	19,340.7	6,801.4	35.2%	12,539.2
499	Other Expenditures - General	-	-	0.0%	-
600	Contractual Services - General	54,230.7	42,258.8	77.9%	11,971.9
602	Telecommunication Maintenance - Contractual	23,088.8	19,240.6	83.3%	3,848.2
607	Maintenance & Repairs - Motor Vehicle - Contract.	171.9	167.4	97.4%	4.5
608	Maintenance & Repairs - General - Contractual	4,518.9	-	0.0%	4,518.9
612	Office Equipment Maintenance - Contractual	5,803.4	1,745.7	30.1%	4,057.7
613	Data Processing Equip. - Maintenance & Repair	33,616.2	20,780.2	61.8%	12,836.0
615	Printing Contracts - Contractual	7,634.6	3,263.8	42.7%	4,370.8
619	Security Services - Contractual	276.2	179.0	64.8%	97.2
622	Temporary Services - Contractual	21,496.1	13,892.1	64.6%	7,604.0
624	Cleaning Services - Contractual	12,105.8	67.3	0.6%	12,038.5
633	Transportation Expenditures - Contractual	5,021.2	2,955.0	58.9%	2,066.2
668	Transportation for Reimbursable Programs	59.0	-	0.0%	59.0
669	Transportation of Pupils - Contractual	1,005,783.7	977,756.4	97.2%	28,027.3
670	Payments to Contract Schools (Handicapped Svc)	936,961.8	570,103.9	60.8%	366,857.9
671	Training Programs for City Employees - Contract.	28,927.7	3,644.4	12.6%	25,283.3
676	Maintenance & Repair - Infrastructure - Contractual	85,679.6	51,913.7	60.6%	33,766.0
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	2,508.4	1,414.4	56.4%	1,094.0
682	Legal Services - Contractual	3,313.5	1,294.8	39.1%	2,018.7
683	Engineering & Architectural Services - Contractual	87.4	-	0.0%	87.4
684	Data Processing Consultant Services	60,188.4	57,642.2	95.8%	2,546.2
685	Professional Svcs. - Direct Educ. Svcs. to Students	574,789.4	199,577.5	34.7%	375,211.9
686	Professional Svcs. - Other - Contractual	114,478.1	78,606.2	68.7%	35,871.9
689	Professional Svcs. - Curricul. & Profess. Develop.	98,421.2	51,327.2	52.2%	47,094.0
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	379.4	317.2	83.6%	62.2
700	Fixed Charges - General	1,262.0	-	0.0%	1,262.0
704	Payments to Surety Bonds and Insurance	29,462.9	33,109.0	112.4%	(3,646.1)
708	Death Benefits	20.0	-	0.0%	20.0
718	Payments for Special Schooling - Handicapped	16,137.1	10,084.7	62.5%	6,052.4
719	Judgements & Claims - Other	468.1	44.3	9.5%	423.8
730	Tuition Payments for Out-of-City Foster Care	18,277.7	5,018.5	27.5%	13,259.3
731	Health Service Charge - Out-of-City Foster Care	2,390.2	1,949.5	81.6%	440.7
772	NYC Transit Authority - Reduced Fares (Students)	45,150.0	15,240.7	33.8%	29,909.3
773	Private Bus Comp. - Reduced Fares (Students)	12,100.0	2,794.3	23.1%	9,305.7
791	Tuition Payments to Other School Districts	3,076.1	811.6	26.4%	2,264.4
793	Payments to Fashion Institute of Technology	38,919.6	19,484.8	50.1%	19,434.8
794	Training Program for City Employees	4.7	-	0.0%	4.7
TOTAL OTHER THAN PERSONAL SERVICE		\$4,908,046.7	\$2,851,855.6	58.1%	\$2,056,191.1

Department of Education of the City of New York

Current Headcount Summary: 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	65,116	3,668	1,968	70,752	981	88	-	8,658	9,727	69,765	10,714	80,479
	1,917	-	13	1,930	-	1	-	279	280	1,917	293	2,210
403 Special Ed Instruction & School Leadership Reimbursable	12,284	4,716	-	17,000	88	4	-	-	92	17,088	4	17,092
	-	-	-	-	-	-	-	-	-	-	-	-
415 School Support Organization Reimbursable	1,035	1	1,244	2,280	19	6	-	3	28	1,055	1,253	2,308
	2	-	-	2	-	-	-	-	-	2	0	2
421 Citywide Special Ed Instr. & School Leadership Reimbursable	5,566	5,871	422	11,859	24	30	-	349	403	11,461	801	12,262
	2	-	-	2	-	-	-	5	5	2	5	7
423 Special Ed Instructional Support Reimbursable	1,367	3	1,505	2,875	-	50	-	563	613	1,370	2,118	3,488
	-	-	-	-	-	-	-	-	-	-	-	-
435 School Facilities Reimbursable	-	-	733	733	-	-	918	-	918	-	1,651	1,651
	-	-	117	117	-	-	-	-	-	-	117	117
439 School Food Services Reimbursable	-	-	1,903	1,903	-	1	-	3,917	3,918	-	5,821	5,821
	-	-	-	-	-	-	-	-	-	-	-	-
453 Central Administration Reimbursable	226	3	2,062	2,291	7	7	-	50	64	236	2,119	2,355
	-	-	2	2	-	-	-	-	-	-	2	2
<hr/>												
Tax-Levy Adjustments (see funding of positions note)	(4,138)	-	(831)	(4,969)	-	-	-	-	-	(4,138)	(831)	(4,969)
Subtotal Tax-Levy Positions	81,456	14,262	9,006	104,724	1,119	186	918	13,540	15,763	96,837	23,650	120,487
Subtotal Reimbursable	1,921	-	132	2,053	-	1	-	284	285	1,921	417	2,338
Subtotal	83,377	14,262	9,138	106,777	1,119	187	918	13,824	16,048	98,758	24,067	122,825
481 Reimbursable	7,979	2,853	602	11,434	224	6	-	343	573	11,056	951	12,007
<hr/>												
Reimbursable Adjustments (see funding of positions note)	4,138	-	831	4,969	-	-	-	-	-	4,138	831	4,969
Subtotal Reimbursable	12,117	2,853	1,433	16,403	224	6	-	343	573	15,194	1,782	16,976
Grand Total	95,494	17,115	10,571	123,180	1,343	193	918	14,167	16,621	113,952	25,849	139,801

Sources:

Full-time actuals, with the exception of custodians, are generated from FMS as of December 8, 2007.
 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 4,138 peds and 831 non-peds.

Department of Education of the City of New York

Current Headcount: 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.	206	-	35	241	-	-	-	-	-	206	35	241
8817	Universal Pre-K (State)	603	540	-	1,143	-	-	-	-	-	1,143	-	1,143
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	5,906	823	468	7,197	201	3	-	343	547	6,930	814	7,744
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	734	1,449	26	2,209	11	3	-	-	14	2,194	29	2,223
8870	Reimbursable Support - NPS	390	7	6	403	12	-	-	-	12	409	6	415
8888	Reim. Support - Central School Supp. Pgms.	140	34	67	241	-	-	-	-	-	174	67	241
	Reimbursable Adjustments (see funding of positions note)	4,138	-	831	4,969	-	-	-	-	-	4,138	831	4,969
	Total	12,117	2,853	1,433	16,403	224	6	-	343	573	15,194	1,782	16,976

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of December 8, 2007. 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 4,138 peds and 831 non-peds.