



December 2009

NYC™ Department
of Education



THE NEW YORK CITY DEPARTMENT OF EDUCATION
JOEL I. KLEIN, *Chancellor*

52 Chambers Street Room 318 N.Y. N.Y. 10007
Phone: (718) 935-3573 Fax: (212) 374- 5585
E-mail: JWall@schools.nyc.gov

John Wall
Chief Administrator

MEMORANDUM

January 26, 2010

To: Members of the Comprehensive Financial Monitoring Task Force

From: John Wall

Re: FY2010 December Financial Status Report

The December Financial Status Report is now available for viewing, [Financial Status Report](#), printing [December FSR](#) or downloading in [Excel format](#).

Included in this document is an update of the City's operating and revenue budgets. Additionally, a summary of the November Financial Plan, which included adjustments to the current fiscal year, is found on page 3.

Thank you.

c: Joel I. Klein
Chancellor's Senior Staff
Division of Financial Planning & Management Senior Staff

Department of Education of the City of New York
Current Approved Budget Condition
as of 1/11/10

Unit of Appropriation	Adopted Budget 7/1/09	Approved FMS Budget 9/14/09	Approved Modifications 9/14/09 - 1/11/10	Current City Budget 1/11/10
401 General Ed Instruction & School Leadership - PS	5,350,162,513	5,350,162,513	0	5,350,162,513
402 General Ed Instruction & School Leadership - OTPS	471,413,076	471,413,076	65,362	471,478,438
403 Special Ed Instruction & School Leadership - PS	1,382,401,565	1,382,401,565	0	1,382,401,565
404 Special Ed Instruction & School Leadership - OTPS	6,424,052	6,424,052	0	6,424,052
415 School Support Organization - PS	188,658,337	188,658,337	0	188,658,337
416 School Support Organization - OTPS	20,204,131	20,204,131	0	20,204,131
421 Citywide Special Ed Instruction & School Leadership - PS	709,499,070	709,499,070	0	709,499,070
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415,090	23,415,090	0	23,415,090
423 Special Ed Instructional Support - PS	291,359,769	288,859,769	0	288,859,769
424 Special Ed Instructional Support - OTPS	200,890,356	200,890,356	0	200,890,356
435 School Facilities - PS	394,416,584	394,416,584	0	394,416,584
436 School Facilities - OTPS	150,326,360	150,326,360	23,883,638	174,209,998
438 Pupil Transportation - OTPS	1,004,985,508	1,004,985,508	0	1,004,985,508
439 School Food Services - PS	196,898,077	196,898,077	0	196,898,077
440 School Food Services - OTPS	196,321,824	196,321,824	0	196,321,824
442 School Safety - OTPS	290,137,115	290,137,115	0	290,137,115
444 Energy & Leases - OTPS	442,594,840	442,594,840	0	442,594,840
453 Central Administration - PS	181,061,652	181,061,652	500,000	181,561,652
454 Central Administration - OTPS	179,792,352	182,792,352	(701,000)	182,091,352
461 Fringe Benefits - PS	2,484,103,438	2,524,544,242	0	2,524,544,242
470 Special Education Pre-K Contract Payments - OTPS	764,657,203	764,657,203	0	764,657,203
472 Charter/Contract/Foster Care Payments - OTPS	853,844,663	853,844,663	0	853,844,663
474 Non-Public School and FIT Payments - OTPS	63,969,250	63,969,250	0	63,969,250
491 Collective Bargaining	320,772,851	320,772,851	0	320,772,851
TOTAL Tax-levy Funding	16,168,309,676	16,209,250,480	23,748,000	16,232,998,480
481 Categorical Programs PS	1,504,630,073	1,504,638,073	126,500	1,504,764,573
482 Categorical Programs OTPS	708,131,342	708,147,759	4,662,500	712,810,259
TOTAL Categorical Programs	2,212,761,415	2,212,785,832	4,789,000	2,217,574,832
GRAND TOTAL	\$18,381,071,091	\$18,422,036,312	\$28,537,000	\$18,450,573,312
Plus: <u>Other System-Wide Obligations</u>				
Pension (as per the November Plan)				2,396,908,477
Debt Service (as per the November Plan)				986,630,161
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$21,834,111,950

Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 as of 1/11/10

Approved Modifications **\$28,537,000**

Revenue Source	Amount	Mod #	Date Approved
<u>November Financial Plan Adjustments:</u>			
City	1,248,000	MN#1	9/30/09
Intra-City	4,600,000	ICAL10513	10/22/09
Total November Financial Plan Adjustments	<u>\$5,848,000</u>		
<u>Additional Revenue Modification:</u>			
Other Categorical	22,500,000	DOE11JAN012A & 14A	12/7/09 & 12/11/09
Total Revenue Modification	<u>\$22,500,000</u>		
<u>Intra-City</u>			
HRA - Work Experience Program (WEP)	126,500	HRA10163	12/16/09
DCAS - PlaNYC Metering Pilot (Phase 1)	50,000	IC10RMR210	12/1/09
DOHMH - School Wellness Project	12,500	ICAL10641 & 674	12/8/09
Total Intra-City	<u>\$189,000</u>		
<u>TOTAL Approved Revenue Mods</u>		<u>\$28,537,000</u>	

DEPARTMENT OF EDUCATION

FY2011 NOVEMBER FINANCIAL PLAN

Dollars in Thousands

	FY2010	FY2011	FY2012	FY2013
<i>FY2010 Adopted Budget</i>				
City	\$7,374,935	\$7,909,445	\$7,924,904	\$8,054,550
Other Categorical	\$62,970	\$62,970	\$62,970	\$62,970
State	\$8,178,277	\$8,606,038	\$8,956,520	\$9,543,352
Federal	\$2,756,105	\$2,780,002	\$1,763,554	\$1,763,554
Intra-City	\$8,784	\$8,784	\$8,784	\$8,784
Total Funds	\$18,381,071	\$19,367,239	\$18,716,732	\$19,433,210
<i>FY2011 November Plan Adjustments</i>				
<u>Other Categorical Funding:</u>				
Welfare \$200 lump sum increase	\$40,941	-	-	-
Subtotal New Needs	\$40,941	\$0	\$0	\$0
<u>Federal Stimulus Funding</u>				
IDEA 619	\$7,296	-	-	-
Kitchen Equipment	\$2,127	-	-	-
Teacher Center	\$16,800	-	-	-
Teacher Mentor	\$886	-	-	-
Subtotal Other Adjustments	\$27,109	\$0	\$0	\$0
<u>MN-1-City Funds</u>				
FY2010 MN-1 Member Items	\$1,248	\$0	\$0	\$0
<u>Intra-City</u>				
Greenhouse Adolescent Program	\$17	-	-	-
NYC School Wellness	\$7	-	-	-
School Nurse Services	\$4,600	-	-	-
Subtotal Intra-City	\$4,624	\$0	\$0	\$0
Total Adjustments	\$73,922	\$0	\$0	\$0
<i>FY2011 November Financial Plan</i>				
	<i>FY2010</i>	<i>FY2011</i>	<i>FY2012</i>	<i>FY2013</i>
City	\$7,376,183	\$7,909,445	\$7,924,904	\$8,054,550
Other Categorical	\$103,911	\$62,970	\$62,970	\$62,970
State	\$8,178,277	\$8,606,038	\$8,956,520	\$9,543,352
Federal	\$2,783,214	\$2,780,002	\$1,763,554	\$1,763,554
Intra-City	\$13,408	\$8,784	\$8,784	\$8,784
Total Funds	\$18,454,993	\$19,367,239	\$18,716,732	\$19,433,210

Department of Education of the City of New York
Revenue Budget
as of 12/31/2009
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	September Revenue Condition	Pending Modifications	Current Revenue Estimate
STATE FUNDS					
<i>General Support Aids</i>					
29358	FOUNDATION AID	5,741,520.6	5,741,520.6	0.0	5,741,520.6
29359	EDUCATION GRANTS	1,200.0	1,200.0	0.0	1,200.0
27920	BUILDING AID - BOE	11,051.2	11,051.2	0.0	11,051.2
27921	TRANSPORTATION AID	486,399.1	486,399.1	0.0	486,399.1
27923	PRIVATE EXCESS COST AID	145,901.8	145,901.8	0.0	145,901.8
27924	CAREER EDUCATION	84,211.5	84,211.5	0.0	84,211.5
29253	COMPUTER ADMINISTRATION AID	29,758.6	29,758.6	0.0	29,758.6
29290	HIGH COST AID	260,182.7	260,182.7	0.0	260,182.7
29605	BUILDING AID - SCA	417,333.6	417,333.6	0.0	417,333.6
29606	BUILDING AID - LEASES	30,397.7	30,397.7	0.0	30,397.7
29627	AID FOR ACADEMIC ACHIEVEMENT	23,752.0	23,752.0	0.0	23,752.0
Sub-Total - General Support Aids		\$7,231,708.8	\$7,231,708.8	\$0.0	\$7,231,708.8
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	4,814.2
27900	SCHOOL LUNCH	9,390.7	9,390.7	0.0	9,390.7
27903	BILINGUAL EDUCATION	784.8	784.8	0.0	784.8
27904	WELFARE EDUCATION	1,542.2	1,542.2	0.0	1,542.2
27906	SPECIAL GRANTS - MISCELLANEOUS	16,700.0	16,700.0	0.0	16,700.0
27907	TEXTBOOKS	73,085.2	73,085.2	0.0	73,085.2
29255	PRE-K HANDICAPPED	375,983.8	375,983.8	0.0	375,983.8
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	27,000.0	27,000.0	0.0	27,000.0
29261	COMPUTER SOFTWARE AID	18,539.9	18,539.9	0.0	18,539.9
29262	COMPUTER HARDWARE AID	15,305.0	15,305.0	0.0	15,305.0
29275	LIBRARY MATERIALS AID	7,735.3	7,735.3	0.0	7,735.3
29292	CHAPTER 721 REIMBURSEMENT	26,000.0	26,000.0	0.0	26,000.0
29295	SUMMER HANDICAPPED AID	135,959.3	135,959.3	0.0	135,959.3
29603	SCHOOL BREAKFAST	3,580.5	3,580.5	0.0	3,580.5
29614	UNIVERSAL PRE-KINDERGARTEN	213,012.4	213,012.4	0.0	213,012.4
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		\$949,068.1	\$949,068.1	\$0.0	\$949,068.1
Total - State Funds		\$8,180,776.9	\$8,180,776.9	\$0.0	\$8,180,776.9

Department of Education of the City of New York
Revenue Budget
as of 12/31/2009
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	September Revenue Condition	Pending Modifications	Revenue Estimate
FEDERAL FUNDS					
11919	MEDICAID - HEALTH & MEDICAL CARE	8,500.0	8,500.0	0.0	8,500.0
13022	FEDERAL DRUG ABUSE FUNDS	11,877.3	11,877.3	0.0	11,877.3
13901	OFF-SCHOOL TIME MEALS	19,983.1	19,983.1	0.0	19,983.1
13902	FEDERAL SCHOOL LUNCH	251,462.8	251,462.8	0.0	251,462.8
13905	VOCATIONAL EDUCATION	14,369.7	14,369.7	0.0	14,369.7
13907	SCHOOL BREAKFAST PROGRAM	48,951.9	48,951.9	0.0	48,951.9
13910	FEDERAL BILINGUAL EDUCATION	640.7	640.7	0.0	640.7
13912	ECIA TITLE I	795,800.0	795,800.0	0.0	795,800.0
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	25,000.0	0.0	25,000.0
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	18,108.4	18,108.4	0.0	18,108.4
13924	TITLE V SURR SUPPORT	590.7	590.7	0.0	590.7
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	127,802.1	127,802.1	0.0	127,802.1
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	0.0	8,284.8
13928	DRUG-FREE SCHOOLS	17,137.7	17,137.7	0.0	17,137.7
13930	ESEA TITLE IID (Technology Challenge)	9,884.4	9,884.4	0.0	9,884.4
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,927.0	1,927.0	0.0	1,927.0
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,453.1	1,453.1	0.0	1,453.1
13939	COMMUNITY LEARNING CENTERS	20,980.2	20,980.2	0.0	20,980.2
13941	TITLE III-LEP & IMMIGRATION STUDENTS	34,150.3	34,150.3	0.0	34,150.3
13942	TITLE IIB-Competitive	6,567.8	6,567.8	0.0	6,567.8
13943	TITLE IID-Competitive	4,481.5	4,481.5	0.0	4,481.5
13944	READING FIRST	14,751.3	14,751.3	0.0	14,751.3
13945	TITLE I COMPETITIVE	20,821.5	20,821.5	0.0	20,821.5
03009	ARRA: KITCHEN EQUIPMENT	0.0	0.0	2,126.9	2,126.9
13946	ARRA: DRRRA RESTORATION	426,188.6	426,188.6	0.0	426,188.6
13947	ARRA: GOVERNMENT SERVICES FUND	97,260.1	97,260.1	0.0	97,260.1
13947	ARRA: TEACHER CENTERS	0.0	0.0	16,800.0	16,800.0
13947	ARRA: TEACHER MENTOR	0.0	0.0	886.0	886.0
13948	ARRA: TITLE I	334,726.4	334,726.4	0.0	334,726.4
13949	ARRA: IDEA SECTION 611	157,696.8	157,696.8	0.0	157,696.8
14707	ARRA: IDEA SECTION 619	0.0	0.0	7,295.8	7,295.8
Sub-Total - Federal Funds		\$2,746,105.2	\$2,746,105.2	\$27,108.7	\$2,773,213.9
INTRA - CITY					
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)	3,063.7	3,063.7	0.0	3,063.7
00595	OTHER SERVICES/FEES (DOHMH - Physical Fitness)	2,430.3	2,430.3	0.0	2,430.3
00595	OTHER SERVICES/FEES (DOHMH - School Nurses)	0.0	0.0	4,600.0	4,600.0
00595	OTHER SERVICES/FEES (DOC - Greenhouse Adolescent Pgm)	0.0	17.4	0.0	17.4
00595	OTHER SERVICES/FEES (DOHMH - Wellness Program)	0.0	7.0	12.5	19.5
00595	OTHER SERVICES/FEES (HRA - Work Experience Pgm (WEP))	0.0	0.0	126.5	126.5
00595	OTHER SERVICES/FEES (DCAS - PlaNYC Mettering Pilot (Phase	0.0	0.0	50.0	50.0
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	131.0	131.0	0.0	131.0
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		\$8,783.8	\$8,808.2	\$4,789.0	\$13,597.2

Department of Education of the City of New York
Revenue Budget
as of 12/31/2009
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	September Revenue Condition	Pending Modifications	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)	28,000.0	28,000.0	0.0	28,000.0
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		\$57,874.0	\$57,874.0	\$0.0	\$57,874.0
OTHER CATEGORICAL					
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	53,105.8	0.0	53,105.8
41900	PRIVATE GRANTS	35,000.0	35,000.0	0.0	35,000.0
41905	SCA	8,000.0	8,000.0	22,500.0	30,500.0
41911	NON-RESIDENT TUITION	3,318.0	3,318.0	0.0	3,318.0
41917	RETIREMENT BENEFITS (BERS)	4,487.4	4,487.4	0.0	4,487.4
Sub-Total - Other Categorical		\$62,970.4	\$103,911.2	\$22,500.0	\$126,411.2
Total Revenue		\$11,056,510.3	\$11,097,475.5	\$54,397.7	\$11,151,873.2
City Tax-Levy Funding		\$7,374,934.8	\$7,374,934.8	1,248.0	\$7,376,182.8
ADJUSTMENTS:					
- Miscellaneous Fees & Grants - <i>included in City Tax-Levy Funding</i>					(57,874.0)
- State Building Aid - <i>not included in operating budget</i>					(2,500.0)
- ARRA CD Violation Removal					10,000.0
November 2011 Plan Changes:					
- Federal Funding - <i>not included in operating budget</i>					(27,108.7)
Total November 2011 Plan Changes					(27,108.7)
Total Adjustments					(\$77,482.7)
CURRENT OPERATING BUDGET					\$18,450,573.3

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 12/31/2009
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 12/31/09	Cash Applied YTD - 12/31/09	Percentage Claimed YTD - 12/31/09
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	5,741,520.6	5,741,520.6	2,296,608.2	1,200,422.2	40.0%
29359	EDUCATION GRANTS	1,200.0	1,200.0	480.0	195.2	40.0%
27920	BUILDING AID - BOE	11,051.2	11,051.2	5,535.3	5,535.3	50.1%
27921	TRANSPORTATION AID	486,399.1	486,399.1	194,559.6	79,127.4	40.0%
27923	PRIVATE EXCESS COST AID	145,901.8	145,901.8	58,360.7	32,152.0	40.0%
27924	CAREER EDUCATION	84,211.5	84,211.5	33,684.6	13,699.5	40.0%
29253	COMPUTER ADMINISTRATION AID	29,758.6	29,758.6	11,903.4	4,841.1	40.0%
29290	HIGH COST AID	260,182.7	260,182.7	104,073.1	57,336.0	40.0%
29605	BUILDING AID - SCA	417,333.6	417,333.6	209,033.9	209,033.9	50.1%
29606	BUILDING AID - LEASES	30,397.7	30,397.7	15,225.6	15,225.6	50.1%
29627	AID FOR ACADEMIC ACHIEVEMENT	23,752.0	23,752.0	9,500.6	3,864.0	40.0%
Sub-Total - General Support Aids		\$7,231,708.8	\$7,231,708.8	\$2,938,965.0	\$1,621,432.2	40.6%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	0.0	0.0%
27900	SCHOOL LUNCH	9,390.7	9,390.7	699.4	699.4	7.4%
27903	BILINGUAL EDUCATION	784.8	784.8	154.5	154.5	19.7%
27904	WELFARE EDUCATION	1,542.2	1,542.2	0.0	0.0	0.0%
27906	SPECIAL GRANTS - MISCELLANEOUS	16,700.0	16,700.0	1,836.7	1,832.3	11.0%
27907	TEXTBOOKS	73,085.2	73,085.2	18,852.0	18,852.0	25.8%
29255	PRE-K HANDICAPPED	375,983.8	375,983.8	39,286.8	0.0	10.4%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	27,000.0	27,000.0	0.0	0.0	0.0%
29261	COMPUTER SOFTWARE AID	18,539.9	18,539.9	0.0	0.0	0.0%
29262	COMPUTER HARDWARE AID	15,305.0	15,305.0	0.0	0.0	0.0%
29275	LIBRARY MATERIALS AID	7,735.3	7,735.3	0.0	0.0	0.0%
29292	CHAPTER 721 REIMBURSEMENT	26,000.0	26,000.0	26,000.0	26,000.0	100.0%
29295	SUMMER HANDICAPPED AID	135,959.3	135,959.3	0.0	0.0	0.0%
29603	SCHOOL BREAKFAST	3,580.5	3,580.5	660.8	660.8	18.5%
29614	UNIVERSAL PRE-KINDERGARTEN	213,012.4	213,012.4	117,668.9	117,668.9	55.2%
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	0.0	0.0	0.0%
30400	STOP DWI	334.8	334.8	0.0	0.0	0.0%
Sub-Total - Restricted/Categorical Aids		\$949,068.1	\$949,068.1	\$205,159.1	\$165,867.9	21.6%
Total - State Funds		\$8,180,776.9	\$8,180,776.9	\$3,144,124.1	\$1,787,300.1	38.4%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 12/31/2009
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 12/31/09	Cash Applied YTD - 12/31/09	Percentage Claimed YTD - 12/31/09
FEDERAL FUNDS						
11919	MEDICAID - HEALTH & MEDICAL CARE	8,500.0	8,500.0	424.9	0.0	5.0%
13022	FEDERAL DRUG ABUSE FUNDS	11,877.3	11,877.3	8,385.3	0.0	70.6%
13901	OFF-SCHOOL TIME MEALS	19,983.1	19,983.1	34.8	34.8	0.2%
13902	FEDERAL SCHOOL LUNCH	251,462.8	251,462.8	1,019.2	1,019.2	0.4%
13905	VOCATIONAL EDUCATION	14,369.7	14,369.7	2,971.1	2,971.1	20.7%
13907	SCHOOL BREAKFAST PROGRAM	48,951.9	48,951.9	541.2	541.2	1.1%
13910	FEDERAL BILINGUAL EDUCATION	640.7	640.7	57.2	57.2	8.9%
13912	ECIA TITLE I	795,800.0	795,800.0	1,172.2	1,172.2	0.1%
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	25,000.0	4,776.4	4,197.9	19.1%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	0.0	0.0	0.0%
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	2,685.8	2,685.8	53.7%
13919	SUMMER FEEDING PROGRAM	18,108.4	18,108.4	17,916.1	17,916.1	98.9%
13924	TITLE V SURR SUPPORT	590.7	590.7	0.0	0.0	0.0%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	127,802.1	127,802.1	6,824.4	4,662.4	5.3%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	1,549.0	906.4	18.7%
13928	DRUG-FREE SCHOOLS	17,137.7	17,137.7	417.5	417.5	2.4%
13930	ESEA TITLE IID (Technology Challenge)	9,884.4	9,884.4	377.2	377.2	0.0%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,927.0	1,927.0	470.0	470.0	24.4%
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,453.1	1,453.1	387.6	387.6	26.7%
13939	COMMUNITY LEARNING CENTERS	20,980.2	20,980.2	1,729.8	1,729.8	8.2%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	34,150.3	34,150.3	1,185.5	1,185.5	3.5%
13942	TITLE IIB-Competitive	6,567.8	6,567.8	1,556.0	1,556.0	23.7%
13943	TITLE IID-Competitive	4,481.5	4,481.5	1,387.4	1,387.4	31.0%
13944	READING FIRST	14,751.3	14,751.3	1,920.9	1,920.9	13.0%
13945	TITLE I COMPETITIVE	20,821.5	20,821.5	0.0	0.0	0.0%
03009	ARRA: KITCHEN EQUIPMENT	0.0	2,126.9	0.0	0.0	0.0%
13946	ARRA: DRRR RESTORATION	426,188.6	426,188.6	0.0	0.0	0.0%
13947	ARRA: GOVERNMENT SERVICES FUND	97,260.1	97,260.1	0.0	0.0	0.0%
13947	ARRA: TEACHER CENTERS	0.0	16,800.0	0.0	0.0	0.0%
13947	ARRA: TEACHER MENTOR	0.0	886.0	0.0	0.0	0.0%
13948	ARRA: TITLE I	334,726.4	334,726.4	0.0	0.0	0.0%
13949	ARRA: IDEA SECTION 611	157,696.8	157,696.8	0.0	0.0	0.0%
14707	ARRA: IDEA SECTION 619	0.0	7,295.8	0.0	0.0	0.0%
Sub-Total - Federal Funds		\$2,746,105.2	\$2,773,213.9	\$57,789.5	\$45,596.2	2.1%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	53,105.8	0.0	0.0	0.0%
41900	PRIVATE GRANTS	35,000.0	35,000.0	24,355.8	203.5	69.6%
41905	SCA CONSTRUCTION	8,000.0	30,500.0	0.0	0.0	0.0%
41911	NON-RESIDENT TUITION	3,318.0	3,318.0	645.3	451.3	19.4%
41917	RETIREMENT SYSTEM (BERS)	4,487.4	4,487.4	1,269.4	0.0	28.3%
Sub-Total - Other Categorical		\$62,970.4	\$126,411.2	\$26,270.5	\$654.8	20.8%
Total Revenue		\$10,989,852.5	\$11,080,402.0	\$3,228,184.1	\$1,833,551.1	29.1%

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
as of 1/7/10
(\$ thousands)

Unit of Appropriation	Current City Budget	Full-time Positions on Payroll *	Last Payroll	Year-to-Date Commitments 1/7/10	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,350,162.5	66,521	218,355	\$1,889,416.7	35.3%	\$3,460,745.8
402 General Ed Instruction & School Leadership OTPS	471,478.4	-	34 (1)	363,446.5	77.1%	108,031.9
403 Special Ed Instruction & School Leadership PS	1,382,401.6	17,497	41,722	336,676.4	24.4%	1,045,725.2
404 Special Ed Instruction & School Leadership OTPS	6,424.1	-	-	1,275.2	19.9%	5,148.8
415 School Support Organization - PS	188,658.3	2,108	7,537	93,757.8	49.7%	94,900.5
416 School Support Organization - OTPS	20,204.1	-	-	6,681.9	33.1%	13,522.2
421 Citywide Special Ed Instruction & School Leadership - PS	709,499.1	12,047	28,302	259,198.1	36.5%	450,300.9
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	-	-	9,314.3	39.8%	14,100.8
423 Special Ed Instructional Support - PS	288,859.8	2,801	8,296	77,715.4	26.9%	211,144.3
424 Special Ed Instructional Support - OTPS	200,890.4	-	-	72,370.2	36.0%	128,520.2
435 School Facilities - PS	394,416.6	737	14,104	206,412.4	52.3%	188,004.1
436 School Facilities - OTPS	174,210.0	-	-	112,609.0	64.6%	61,601.0
438 Pupil Transportation - OTPS	1,004,985.5	-	-	712,015.2	70.8%	292,970.3
439 School Food Services - PS	196,898.1	1,900	7,503	71,909.0	36.5%	124,989.1
440 School Food Services - OTPS	196,321.8	-	-	92,971.6	47.4%	103,350.3
442 School Safety - OTPS	290,137.1	-	-	46,937.1	16.2%	243,200.0
444 Energy & Leases - OTPS	442,594.8	-	-	220,302.3	49.8%	222,292.5
453 Central Administration - PS	181,561.7	2,263	6,851	94,279.4	51.9%	87,282.3
454 Central Administration - OTPS	182,091.4	-	-	87,444.4	48.0%	94,647.0
461 Fringe Benefits - PS	2,524,544.2	-	842	859,211.3	34.0%	1,665,333.0
470 Special Education Pre-K Contract Payments - OTPS	764,657.2	-	-	550,038.8	71.9%	214,618.4
472 Charter/Contract/Foster Care Payments - OTPS	853,844.7	-	-	684,659.5	80.2%	169,185.2
474 Non-Public School and FIT Payments - OTPS	63,969.3	-	-	30,659.0	47.9%	33,310.2
491 Collective Bargaining	320,772.9	-	-	0.0	0.0%	320,772.9
* Tax-levy Adjustments - (see funding of positions note)	-	(931)	-	-	-	-
TOTAL Tax-levy Funding PS & OTPS	\$16,232,998.5	104,943	\$333,545	\$6,879,301.5	42.4%	\$9,353,696.9
481 Categorical Programs - PS	1,504,764.6	15,671	47,552	462,266.0	30.7%	1,042,498.6
* Reimbursable Adjustments - (see funding of positions note)	-	931	-	-	-	-
482 Categorical Programs OTPS	712,810.3	-	-	401,448.8	56.3%	311,361.5
Subtotal Reimbursable Programs	\$2,217,574.8	16,602	\$47,552	\$863,714.8	38.9%	\$1,353,860.0
Grand Total	\$18,450,573.3	121,545	\$381,098	\$7,743,016.3	42.0%	\$10,707,557.0

Summary

Personal Services	13,042,539.2	121,545	381,064	4,350,842.6	33.4%	8,691,696.7
OTPS	5,408,034.1	0	34	3,392,173.8	62.7%	2,015,860.3
Grand Total	\$18,450,573.3	121,545	\$381,098	\$7,743,016.3	42.0%	\$10,707,557.0

(1) Payroll in UA 402, object code 713, represents the MTA Payroll Tax.

* 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 adjustments include 82 peds from U/A 481 and 1013 non-peds to u/a 481.

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 1/7/10
(\$ thousands)

Personal Service Budget Categories	Current City Budget	Filled Positions	Expenditures Year-to-Date	Last Payroll	Balance Available
001 Non-Pedagogic Personal Service	\$630,047.5	10,846	\$284,928.4	21,993.2	\$345,119.1
005 Pedagogic Personal Service	7,747,851.4	110,699	2,657,383.7	311,433.5	5,090,467.7
021 Part Time Positions in Headcount	-	19	562.0	66.6	(562.0)
031 Hourly Personal Service in FTEs	627,244.4	13,765	174,734.9	23,845.8	452,509.5
035 Custodial	389,177.1	918	207,091.5	12,897.4	182,085.5
040 Educational Differential	1,570.2	-	553.3	-	1,016.9
041 Assignment Differential	696.5	-	344.2	-	352.3
042 Longevity Differential-pensionable	12,264.9	-	5,439.6	-	6,825.3
043 Shift Differential	92.1	-	58.1	-	34.0
045 Holiday Pay	-	-	3.6	-	(3.6)
046 Terminal Leave	27,657.2	-	7,144.5	-	20,512.7
047 Overtime	12,661.1	-	5,275.9	-	7,385.1
049 Back Pay - prior years	15,647.7	-	16,687.0	55.6	(1,039.3)
050 Payments - Beneficiaries Deceased Staff	75.0	-	35.4	-	39.6
051 Salary Adjustments - CB Lump Sums	0.3	-	-	-	0.3
053 To be Scheduled - Lump Sums	320,772.9	-	-	-	320,772.9
054 Salary Review Adjustments	0.4	-	-	-	0.4
055 Salary Adjustments Labor Reserve	-	-	182.6	-	(182.6)
057 Lump Sum Payment	409.0	-	238.0	-	171.0
058 Prep Period Coverage	23,873.0	-	3,390.3	-	20,482.7
060 Interest on Deferred Wages/Late Wage Adj.	1,375.5	-	345.3	5.5	1,030.2
061 Supper Money	12.7	-	79.7	-	(67.0)
062 Health Insurance	1,535,083.0	-	436,299.8	74.7	1,098,783.3
063 Disability Benefits Insurance	518.1	-	82.9	-	435.2
064 Uniform Allowance	0.4	-	470.6	-	(470.2)
065 Social Security	759,838.5	-	257,200.8	761.7	502,637.7
066 Unemployment Insurance	43,936.2	-	6,789.0	-	37,147.2
067 Welfare Benefits	518,289.0	-	130,074.0	-	388,215.0
072 DOE Retirement Fund	-	-	-	-	-
079 Teachers Retirement System	-	-	-	-	-
081 Annuity for Pedagogues at Maximum	28,770.3	-	16,188.7	-	12,581.6
085 Workers' Compensation	28,848.4	-	12,199.3	-	16,649.0
089 Fringe Benefits - Other	-	-	61.2	-	(61.2)
091 Per Session	315,826.7	-	127,055.2	9,929.6	188,771.5
095 Custodial Returns	-	-	(57.2)	-	57.2
TOTAL PERSONAL SERVICE	\$13,042,539.2	136,247	\$4,350,842.6	\$381,063.7	\$8,691,696.7

Department of Education of the City of New York
Year-to-Date Commitments: OTPS by Category
as of 1/7/10
(\$ thousands)

OTPS Budget Categories	City Budget	Commitments Year-to-Date	Percent Committed	Balance Available	
100	Supplies & Materials - General	317,701.1	\$119,544.3	37.6%	\$198,156.7
109	Fuel Oil	43,014.8	27,010.0	62.8%	16,004.8
110	Food and Forage Supplies	147,407.6	78,030.3	52.9%	69,377.3
199	Data Processing Supplies	28,816.7	16,669.8	57.8%	12,147.0
300	Equipment	92,736.3	30,995.7	33.4%	61,740.6
337	Text Books	150,166.6	91,387.9	60.9%	58,778.7
338	Library Books	24,572.9	4,256.5	17.3%	20,316.4
400	Non-Contractual Services	467,845.1	87,536.2	18.7%	380,308.9
402	Telephone & Other Communications	30,203.5	12,253.3	40.6%	17,950.3
414	Rentals - Land, Building and Structures	150,316.7	130,097.3	86.5%	20,219.4
423	Heat, Light and Power Services	251,744.6	62,860.3	25.0%	188,884.4
451	Local Travel Expenditures - General	15,771.3	5,161.8	32.7%	10,609.5
600	Contractual Services - General	74,441.3	24,407.6	32.8%	50,033.7
602	Telecommunication Maintenance - Contractual	16,194.6	11,072.6	68.4%	5,122.1
607	Maintenance & Repairs - Motor Vehicle - Contract.	76.6	77.6	101.3%	(1.0)
608	Maintenance & Repairs - General - Contractual	3,079.7	-	0.0%	3,079.7
612	Office Equipment Maintenance - Contractual	5,822.3	945.7	16.2%	4,876.5
613	Data Processing Equip. - Maintenance & Repair	22,612.2	16,474.8	72.9%	6,137.4
615	Printing Contracts - Contractual	6,511.3	3,860.6	59.3%	2,650.6
619	Security Services - Contractual	755.4	400.5	53.0%	354.9
622	Temporary Services - Contractual	20,938.0	11,490.5	54.9%	9,447.5
624	Cleaning Services - Contractual	183.4	130.6	71.2%	52.8
633	Transportation Expenditures - Contractual	5,024.7	1,732.9	34.5%	3,291.9
668	Transportation for Reimbursable Programs	59.0	-	0.0%	59.0
669	Transportation of Pupils - Contractual	1,038,915.8	821,986.9	79.1%	216,928.9
670	Payments to Contract Schools (Handicapped Svc)	1,256,390.9	1,050,190.7	83.6%	206,200.1
671	Training Programs for City Employees - Contract.	17,230.7	12,094.8	70.2%	5,135.9
676	Maintenance & Repair - Infrastructure - Contractual	96,921.5	77,192.9	79.6%	19,728.6
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	2,398.4	838.2	34.9%	1,560.2
682	Legal Services - Contractual	13,313.5	5,094.2	38.3%	8,219.2
683	Engineering & Architectural Services - Contractual	87.4	-	0.0%	87.4
684	Data Processing Consultant Services	56,975.5	34,076.3	59.8%	22,899.1
685	Professional Svcs. - Direct Educ. Svcs. to Students	651,598.5	447,756.3	68.7%	203,842.2
686	Professional Svcs. - Other - Contractual	97,880.0	75,261.3	76.9%	22,618.7
689	Professional Svcs. - Curricul. & Profess. Develop.	95,696.1	40,577.3	42.4%	55,118.8
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	752.7	456.5	60.6%	296.2
700	Fixed Charges - General	1,262.0	-	0.0%	1,262.0
704	Payments to Surety Bonds and Insurance	29,462.9	21,516.0	73.0%	7,947.0
708	Death Benefits	20.0	-	0.0%	20.0
713	MCT Mobility Tax	34,037.3	8,330.1	24.5%	25,707.2
718	Payments for Special Schooling - Handicapped	16,137.1	16,625.7	103.0%	(488.6)
719	Judgements & Claims - Other	388.2	518.8	133.6%	(130.6)
730	Tuition Payments for Out-of-City Foster Care	18,277.7	3,426.2	18.7%	14,851.5
731	Health Service Charge - Out-of-City Foster Care	2,390.2	2,139.3	89.5%	250.9
772	NYC Transit Authority - Reduced Fares (Students)	45,150.0	15,098.1	33.4%	30,051.9
773	Private Bus Comp. - Reduced Fares (Students)	15,450.3	2,726.5	17.6%	12,723.9
791	Tuition Payments to Other School Districts	3,076.1	770.3	25.0%	2,305.7
793	Payments to Fashion Institute of Technology	38,196.6	19,098.3	50.0%	19,098.3
794	Training Program for City Employees	28.9	2.1	7.4%	26.8
TOTAL OTHER THAN PERSONAL SERVICE		\$5,408,034.1	\$3,392,173.8	62.7%	\$2,015,860.3

Department of Education of the City of New York

Current Headcount Summary - November 2009: Tax-Levy and Reimbursable

Unit of Appropriation	Full-Time Actuals				Part-Time Actuals **					Total PEDs	Total Non-PEDs	Grand Total FT / FTEs
	PEDs	Ed	Non-PEDs	TOTAL	Per Diem PEDs	Hourly Admin.	Custod. Non-PEDs	Non-PEDs	TOTAL			
		Para PEDs										
401 General Ed Instruction & School Leadership Reimbursable	58,261	1,562	2,423	62,246	380	52	-	7,306	7,738	60,203	9,781	69,984
	4,020	242	13	4,275	30	-	-	231	261	4,292	244	4,536
403 Special Ed Instruction & School Leadership Reimbursable	10,685	6,712	21	17,418	44	3	-	2	49	17,441	26	17,467
	78	1	-	79	2	-	-	-	2	81	-	81
415 School Support Organization Reimbursable	1,001	-	1,107	2,108	11	12	-	6	29	1,012	1,125	2,137
	-	-	-	0	-	-	-	-	-	0	0	0
421 Citywide Special Ed Instr. & School Leadership Reimbursable	5,741	5,864	440	12,045	23	36	-	344	403	11,628	820	12,448
	2	-	-	2	-	-	-	4	4	2	4	6
423 Special Ed Instructional Support Reimbursable	1,254	2	1,545	2,801	5	24	-	669	698	1,261	2,238	3,499
	-	-	-	-	-	-	-	-	-	-	-	-
435 School Facilities Reimbursable	-	-	639	639	-	-	918	-	918	-	1,557	1,557
	-	-	98	98	-	-	-	-	-	-	98	98
439 School Food Services Reimbursable	-	-	1,900	1,900	-	4	-	3,889	3,893	-	5,793	5,793
	-	-	-	-	-	-	-	-	-	-	-	-
453 Central Administration Reimbursable	175	8	2,080	2,263	-	23	-	51	74	183	2,154	2,337
	-	-	-	-	-	-	-	-	-	-	-	-
Tax-Levy Adjustments (see funding of positions note)	82	-	(1,013)	(931)	-	-	-	-	-	82	(1,013)	(931)
Subtotal Tax-Levy Positions	77,199	14,148	9,142	100,489	463	154	918	12,267	13,802	91,810	22,481	114,291
Subtotal Reimbursable	4,100	243	111	4,454	32	-	-	235	267	4,375	346	4,721
Subtotal	81,299	14,391	9,253	104,943	495	154	918	12,502	14,069	96,185	22,827	119,012
481 Reimbursable	11,803	3,288	580	15,671	155	16	-	462	633	15,246	1,058	16,304
Reimbursable Adjustments (see funding of positions note)	(82)	-	1,013	931	-	-	-	-	-	(82)	1,013	931
Subtotal Reimbursable	11,721	3,288	1,593	16,602	155	16	-	462	633	15,164	2,071	17,235
Grand Total	93,020	17,679	10,846	121,545	650	170	918	12,964	14,702	111,349	24,898	136,247

** includes 19 fte positions in o/c 021.

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 12/7/09. 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.

- Note:**
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 & o/c 021 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 and hourly administration positions -- 70 hrs per pay period; hourly guards -- 80 hrs per pay period; per-diem peds -- actual 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 adjustments include 82 peds from U/A 481 and 1013 non-peds to u/a 481.

Department of Education of the City of New York

Current Headcount - November 2009: Tax-Levy Central Offices

U/A	FMC	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	Other Non-PEDs				
453	34			7	7	-	-	-	-	-	7	7	
	35			25	33	-	-	-	-	8	25	33	
	36			31	32	-	-	-	1	1	32	33	
	37			76	76	-	-	-	-	-	76	76	
	38			64	64	-	-	-	-	-	64	64	
	39			49	49	-	-	-	-	-	49	49	
	40			79	79	-	1	-	1	2	81	81	
	40			-	-	-	-	-	-	-	-	-	
	41			18	18	-	-	-	-	-	18	18	
	42			7	16	-	-	-	-	9	7	16	
	46		4	313	345	-	5	-	3	8	321	353	
	47			31	31	-	-	-	-	-	31	31	
	48			20	26	-	-	-	-	6	20	26	
	49			332	333	-	9	-	1	10	342	343	
	50		4	16	76	-	-	-	-	60	16	76	
	51			13	44	-	-	-	-	31	13	44	
	52			77	77	-	-	-	-	-	77	77	
	53			9	9	-	-	-	-	-	9	9	
	54			267	267	-	1	-	1	2	269	269	
	57			4	4	-	-	-	-	-	4	4	
	58			42	42	-	-	-	-	-	42	42	
	60			42	53	-	-	-	43	43	85	96	
	61			124	124	-	2	-	1	3	127	127	
	62			21	21	-	-	-	-	-	21	21	
	63			46	46	-	1	-	-	1	47	47	
	64			3	8	-	-	-	-	5	3	8	
	65			119	119	-	3	-	-	3	122	122	
	66			7	7	-	-	-	-	-	7	7	
	67			18	22	-	-	-	-	4	18	22	
	68			47	50	-	-	-	-	3	47	50	
	78			71	71	-	1	-	-	1	72	72	
	80			-	6	-	-	-	-	6	-	6	
	82			5	5	-	-	-	-	-	5	5	
	83			22	22	-	-	-	-	-	22	22	
	85			16	18	-	-	-	-	2	16	18	
	86			17	17	-	-	-	-	-	17	17	
	96			15	18	-	-	-	-	3	15	18	
	96			27	28	-	-	-	-	1	27	28	
Total		175	8	2,080	2,263	-	23	-	51	74	183	2,154	2,337

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 12/7/09. 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.

- Note:**
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 & o/c 021 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 and hourly administration positions -- 70 hrs per pay period; hourly guards -- 80 hrs per pay period; per-diem peds -- actual 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 adjustments include 82 peds from U/A 481 and 1013 non-peds to u/a 481.

Department of Education of the City of New York

Current Headcount - November 2009: 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	Non-PEDs	Grand Total FT / FTEs
8816	Regional & Citywide Instr. & Oper. Admin.	37	-	12	49	-	-	-	-	-	37	12	49
8817	Universal Pre-K (State)	571	729	-	1,300	-	-	-	-	-	1,300	-	1,300
8831	Default Code (positions to be scheduled)	20	1	33	54	-	-	-	1	1	21	34	55
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	6,043	386	428	6,857	132	1	-	419	552	6,561	848	7,409
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	626	1,515	26	2,167	-	15	-	1	16	2,141	42	2,183
8870	Reimbursable Support - NPS	338	6	7	351	8	-	-	-	8	352	7	359
8888	Reim. Support - Central School Supp. Pgms.	145	34	73	252	1	-	-	-	1	180	73	253
S003	Title I Grants to Local Educational Agencies, Recovery Act	3,366	31	-	3,397	14	-	-	41	55	3,411	41	3,452
S006	Special Education Grants to States (IDEA), Recovery Act	618	586	-	1,204	-	-	-	-	-	1,204	-	1,204
S020	SFS- Gov. Services, Recovery Act (Teacher Centers)	39	-	1	40	-	-	-	-	-	39	1	40
--	Reimbursable Adjustments (see funding of positions note)	(82)	-	1,013	931	-	-	-	-	-	(82)	1,013	931
Total		11,721	3,288	1,593	16,602	155	16	-	462	633	15,164	2,071	17,235

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 12/7/09. 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 & o/c 021 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 and hourly administration positions -- 70 hrs per pay period; hourly guards -- 80 hrs per pay period; per-diem peds -- actual 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 adjustments include 82 peds from U/A 481 and 1013 non-peds to u/a 481.