



**FINANCIAL
STATUS
REPORT**

FY 2008

February 2008

NYC Department
of Education



JOEL I. KLEIN, *Chancellor*

DIVISION OF BUDGET OPERATIONS AND REVIEW
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MEMORANDUM

March 10, 2008

To: Comprehensive Financial Monitoring Task Force Members

From: Susan Olds

Re: February Financial Status Report

The February FSR is now available for viewing [Financial Status Report](#), printing [\(February FSR\)](#) or downloading at [Excel format](#). This report provides updates to the operating budget which has been updated to reflect modifications through mid-February. Additionally, pending adjustments associated with the January Financial Plan are included in the revenue budget reports. A summary of the recently released January Financial Plan is included on page 4.

The next FSR, scheduled to be released in March, will include an update to the Department's first fiscal analysis.

Thank you.

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

Department of Education of the City of New York
Current Approved Budget Condition
as of 2/19/08

| Unit of Appropriation | Adopted Budget 7/1/07 | Approved FMS Budget 1/11/08 | Approved Modifications 1/11/08 - 2/19/08 | Current City Budget 2/19/08 |
|--|-----------------------------|-----------------------------------|--|-----------------------------------|
| 401 General Ed Instruction & School Leadership - PS | 5,613,337,482 | 5,613,337,482 | (30,101,555) | 5,583,235,927 |
| 402 General Ed Instruction & School Leadership - OTPS | 600,569,216 | 600,636,216 | 782,539 | 601,418,755 |
| 403 Special Ed Instruction & School Leadership - PS | 1,106,785,683 | 1,106,785,683 | (4,162,907) | 1,102,622,776 |
| 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 | (360,295) | 208,666,233 |
| 416 School Support Organization - OTPS | 10,447,072 | 10,447,072 | 7,522,352 | 17,969,424 |
| 421 Citywide Special Ed Instruction & School Leadership - PS | 654,603,671 | 654,603,671 | (1,969,049) | 652,634,622 |
| 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 | (487,834) | 222,330,836 |
| 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 | (79,003) | 165,874,677 |
| 454 Central Administration - OTPS | 238,953,783 | 239,035,783 | (522,352) | 238,513,431 |
| 461 Fringe Benefits - PS | 2,129,637,620 | 2,129,637,620 | 30,251,005 | 2,159,888,625 |
| 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 | 64,867,085 | 0 | 64,867,085 |
| 491 Collective Bargaining | 19,977,814 | 19,977,814 | 0 | 19,977,814 |
| TOTAL Tax-levy Funding | 14,930,727,029 | 14,934,135,029 | 872,901 | 14,935,007,930 |
| 481 Categorical Programs PS | 1,373,574,766 | 1,373,574,766 | (30,324,626) | 1,343,250,140 |
| 482 Categorical Programs OTPS | 679,151,356 | 680,708,508 | 6,000 | 680,714,508 |
| TOTAL Categorical Programs | 2,052,726,122 | 2,054,283,274 | (30,318,626) | 2,023,964,648 |
| GRAND TOTAL | \$16,983,453,151 | \$16,988,418,303 | (\$29,445,725) | \$16,958,972,578 |
| Plus: <u>Other System-Wide Obligations</u> | | | | |
| Pension (as per January Plan) | | | | 1,894,268,686 |
| Debt Service (as per January Plan) | | | | 823,962,554 |
| TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION | | | | \$19,677,203,818 |

Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 as of 2/19/08

| Approved Modifications | | (\$29,445,725) | |
|---|--------------|------------------------------|---------------|
| Revenue Source | Amount | Mod # | Date Approved |
| <u>Intra-City</u> | | | |
| DOHMH - School Food Water Pilot test | 6,000 | ICAL08977 | 1/29/08 |
| <u>January 2009 Plan:</u> | | | |
| State General Support Aid | 872,901 | DOE09JAN019 | 1/17/08 |
| Universal Pre-Kindergarten | (30,324,626) | DOE09JAN020 | 1/17/08 |
| <u>TOTAL Approved Revenue Mods</u> | | <u>(\$29,445,725)</u> | |

Department of Education of the City of New York
January Plan Summary
\$s in 000s

| | FY2008 | FY2009 | FY2010 | FY2011 | FY2012 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| October Financial Plan (All Funds) | \$16,988,942 | \$18,046,345 | \$19,283,922 | \$20,208,785 | \$20,208,785 |
| <u>TRANSFERS</u> | | | | | |
| FY2008-2010 Round 4% CB | 5,756 | 34,077 | 208,807 | 366,714 | 366,714 |
| School Safety Agents CB | 11,317 | 11,317 | 11,317 | 11,317 | 11,317 |
| FICA for School Safety Agents CB | 812 | 812 | 812 | 812 | 812 |
| Fuel | 20,144 | 20,134 | 20,134 | 20,134 | 20,134 |
| Heat, Light and Power | (584) | - | - | - | - |
| Pension | - | - | (5,400) | (5,400) | (5,400) |
| Subtotal | \$37,445 | \$66,340 | \$235,670 | \$393,577 | \$393,577 |
| <u>PEG</u> | | | | | |
| FIT | (973) | (723) | (723) | (723) | (723) |
| Hiring Freeze/Vacancy Reduction Program | (939) | (6,242) | (9,265) | (9,265) | (9,265) |
| Lead Teachers | - | (10,000) | (10,000) | (10,000) | (10,000) |
| Summer School | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) |
| Reduce ELL Reserve Allocation | (5,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| School Level Underspensing | (98,954) | (180,678) | (126,862) | (124,839) | (112,701) |
| Hiring Freeze & Other Admin. | (6,780) | (10,639) | (10,639) | (10,639) | (10,639) |
| Food Efficiencies | - | (5,000) | (5,000) | (5,000) | (5,000) |
| School Based DIIT | (2,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| Periodic Assessments | (1,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| Purchasing Efficiencies | - | (23,000) | (23,000) | (23,000) | (23,000) |
| Technology Support Costs | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| Facility Efficiencies | (1,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| Repairs and Maintenance | (1,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| Transportation | (5,500) | (5,000) | (5,000) | (5,000) | (5,000) |
| Central-Based DIIT | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) |
| Funding shift assoc. w/ High Cost Aid | (47,000) | (47,000) | (47,000) | (47,000) | (47,000) |
| State High Cost Aid | 47,000 | 47,000 | 47,000 | 47,000 | 47,000 |
| Subtotal (without State revenue increase) | (\$133,146) | (\$277,282) | (\$226,489) | (\$224,466) | (\$212,328) |
| <u>NEW NEEDS AND OTHER ADJUSTMENTS</u> | | | | | |
| HIP/HMO Rate Renewal | 2,250 | 15,645 | 16,867 | 18,243 | 19,702 |
| ARIS Laptops | 4,705 | - | - | - | - |
| Longevity and Differentials | - | - | - | - | 12,000 |
| 55/25 Retirement Program Savings | - | (43,100) | (68,600) | (87,500) | (101,200) |
| Subtotal | \$6,955 | (\$27,455) | (\$51,733) | (\$69,257) | (\$69,498) |
| <u>REVENUE MODS</u> | | | | | |
| State Revenue Adjustments | (26,231) | 4,247 | 4,247 | 4,247 | 4,247 |
| Subtotal | (\$26,231) | \$4,247 | \$4,247 | \$4,247 | \$4,247 |
| <u>INTRACITY</u> | | | | | |
| DOHMH - Alcohol & Substance Abuse Prevention | 1,319 | - | - | - | - |
| Dept. of Sanitation - Golden Apple Awards | 74 | - | - | - | - |
| HRA - Work Experience Program | 165 | - | - | - | - |
| Subtotal | \$1,558 | \$0 | \$0 | \$0 | \$0 |
| Total All Adjustments | (\$113,419) | (\$234,150) | (\$38,305) | \$104,101 | \$115,998 |
| January Financial Plan (All Funds) | \$16,875,523 | \$17,812,195 | \$19,245,617 | \$20,312,886 | \$20,324,783 |

Department of Education of the City of New York
Revenue Budget
as of 2/13/2008
(\$ 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 | (5,688.4) | 5,527,412.9 |
| 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 | 5,535.1 | 68,715.9 |
| 29253 | COMPUTER ADMINISTRATION AID | 30,335.6 | 30,335.6 | 64.9 | 30,400.5 |
| 29290 | HIGH COST AID | 167,064.6 | 167,064.6 | 47,178.7 | 214,243.3 |
| 29605 | BUILDING AID - SCA | 418,530.8 | 418,530.8 | (3,305.0) | 415,225.8 |
| 29606 | BUILDING AID - LEASES | 25,435.6 | 25,435.6 | 3,305.0 | 28,740.6 |
| Sub-Total - General Support Aids | | \$6,932,096.6 | \$6,932,096.6 | \$47,090.3 | \$6,979,186.9 |
| <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 | (202.7) | 73,914.5 |
| 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 | (321.8) | 19,009.3 |
| 29262 | COMPUTER HARDWARE AID | 11,168.5 | 14,389.5 | 1,118.7 | 15,508.2 |
| 29275 | LIBRARY MATERIALS AID | 7,742.8 | 7,742.8 | 188.3 | 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 | 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 | (30,324.6) | 218,753.7 |
| 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 | \$943,461.8 | (\$29,542.1) | \$913,919.7 |
| Total - State Funds | | \$7,872,337.4 | \$7,875,558.4 | \$17,548.2 | \$7,893,106.6 |

Department of Education of the City of New York
Revenue Budget
as of 2/13/2008
(\$ 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 | (14,000.0) | 806,148.2 |
| 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 |
| 13945 | TITLE I COMPETITIVE | 0.0 | 0.0 | 14,000.0 | 14,000.0 |
| 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 (DOHMH - School Food Water Pilot Test) | 0.0 | 0.0 | 6.0 | 6.0 |
| 00595 | OTHER SERVICES/FEES (HRA - Work Experience Program) | 0.0 | 165.0 | 0.0 | 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 | \$10,651.4 | \$6.0 | \$10,657.4 |

Department of Education of the City of New York
Revenue Budget
as of 2/13/2008
(\$ 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 | \$9,835,273.0 | \$17,554.2 | \$9,852,827.2 |
| 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 |
| January 2009 Plan Changes: | | | | | |
| - State Funding - <i>not included in operating budget</i> | | | | | (47,000.0) |
| Rounding | | | | | 0.1 |
| Total Adjustments | | | | | (94,373.9) |
| CURRENT OPERATING BUDGET | | | | | \$16,958,972.6 |

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 2/13/2008
(\$ thousands)

| Revenue Source | Description | FY 2008 Adopted Budget | Current Revenue Condition | Claims Submitted YTD - 2/13/08 | Cash Applied YTD - 2/13/08 | Percentage Claimed YTD - 2/13/08 |
|--|--|------------------------|---------------------------|--------------------------------|----------------------------|----------------------------------|
| STATE FUNDS | | | | | | |
| <i>General Support Aids</i> | | | | | | |
| 29358 | FOUNDATION AID | 5,533,101.3 | 5,527,412.9 | 3,316,447.8 | 1,357,192.6 | 60.0% |
| 29359 | EDUCATION GRANTS | 88,885.0 | 88,885.0 | 53,331.0 | 18,209.7 | 60.0% |
| 27920 | BUILDING AID - BOE | 19,659.5 | 19,659.5 | 11,795.7 | 7,585.7 | 60.0% |
| 27921 | TRANSPORTATION AID | 477,595.5 | 477,595.5 | 286,557.3 | 97,844.0 | 60.0% |
| 27923 | PRIVATE EXCESS COST AID | 108,307.9 | 108,307.9 | 64,984.8 | 27,479.3 | 60.0% |
| 27924 | CAREER EDUCATION | 63,180.8 | 68,715.9 | 41,229.5 | 12,943.7 | 60.0% |
| 29253 | COMPUTER ADMINISTRATION AID | 30,335.6 | 30,400.5 | 18,240.3 | 6,214.8 | 60.0% |
| 29290 | HIGH COST AID | 167,064.6 | 214,243.3 | 128,546.0 | 42,386.7 | 60.0% |
| 29605 | BUILDING AID - SCA | 418,530.8 | 415,225.8 | 249,135.5 | 161,492.3 | 60.0% |
| 29606 | BUILDING AID - LEASES | 25,435.6 | 28,740.6 | 17,244.3 | 9,814.4 | 60.0% |
| Sub-Total - General Support Aids | | \$6,932,096.6 | \$6,979,186.9 | \$4,187,512.2 | \$1,741,163.2 | 60.0% |
| <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 | 7,373.5 | 7,373.5 | 82.6% |
| 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 | 3,743.3 | 3,743.3 | 25.0% |
| 27907 | TEXTBOOKS | 74,117.2 | 73,914.5 | 19,057.3 | 19,057.3 | 25.8% |
| 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 | 19,009.3 | 0.0 | 0.0 | 0.0% |
| 29262 | COMPUTER HARDWARE AID | 11,168.5 | 15,508.2 | 9,304.9 | 2,288.1 | 60.0% |
| 29275 | LIBRARY MATERIALS AID | 7,742.8 | 7,931.1 | 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 | 673.3 | 673.3 | 4.8% |
| 29603 | SCHOOL BREAKFAST | 3,403.5 | 3,403.5 | 2,456.3 | 2,456.3 | 72.2% |
| 29614 | UNIVERSAL PRE-KINDERGARTEN | 249,078.3 | 218,753.7 | 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 | \$913,919.7 | \$57,436.4 | \$50,419.6 | 6.3% |
| Total - State Funds | | \$7,872,337.4 | \$7,893,106.6 | \$4,244,948.6 | \$1,791,582.8 | 53.8% |

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 2/13/2008
(\$ thousands)

| Revenue Source | Description | FY 2008 Adopted Budget | Current Revenue Condition | Claims Submitted YTD - 2/13/08 | Cash Applied YTD - 2/13/08 | Percentage Claimed YTD - 2/13/08 |
|--------------------------------------|--|------------------------|---------------------------|--------------------------------|----------------------------|----------------------------------|
| FEDERAL FUNDS | | | | | | |
| 11919 | MEDICAID - HEALTH & MEDICAL CARE | 17,000.0 | 17,000.0 | 3,130.0 | 1,033.7 | 18.4% |
| 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 | 2,322.9 | 2,322.9 | 12.5% |
| 13902 | FEDERAL SCHOOL LUNCH | 232,876.5 | 232,876.5 | 71,768.2 | 71,716.4 | 30.8% |
| 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 | 15,497.5 | 15,497.5 | 34.2% |
| 13910 | FEDERAL BILINGUAL EDUCATION | 1,425.9 | 1,425.9 | 78.7 | 78.7 | 5.5% |
| 13912 | ECIA TITLE I | 820,148.2 | 806,148.2 | 256,347.3 | 149,955.6 | 31.8% |
| 13914 | FEDERAL MISCELLANEOUS GRANTS | 86,297.1 | 86,297.1 | 7,768.8 | 7,206.4 | 9.0% |
| 13915 | IDEA - PROGRAMS FOR THE DISABLED | 261,707.0 | 261,707.0 | 71,862.5 | 44,694.6 | 27.5% |
| 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 | 198.7 | 198.7 | 2.2% |
| 13926 | EESA TITLE II - PROFESSIONAL DEVELOPMENT | 134,404.2 | 134,404.2 | 46,862.0 | 23,940.0 | 34.9% |
| 13927 | EESA TITLE VII - MAGNET SCHOOLS | 8,284.8 | 8,284.8 | 1,365.1 | 1,365.1 | 16.5% |
| 13928 | DRUG-FREE SCHOOLS | 15,448.0 | 15,448.0 | 1,810.6 | 1,810.6 | 11.7% |
| 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 | 1,357.1 | 706.4 | 41.8% |
| 13936 | EDUCATION FOR HOMELESS CHILDREN & YOUTH | 2,439.9 | 2,439.9 | 596.6 | 596.6 | 24.5% |
| 13937 | EVEN START - STATE EDUCATIONAL AGENCIES | 1,448.0 | 1,448.0 | 234.3 | 234.3 | 16.2% |
| 13939 | COMMUNITY LEARNING CENTERS | 26,958.9 | 26,958.9 | 1,195.8 | 958.8 | 4.4% |
| 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 | 1,343.6 | 1,343.6 | 11.5% |
| 13944 | READING FIRST | 35,000.0 | 35,000.0 | 0.0 | 0.0 | 0.0% |
| 13945 | TITLE I COMPETITIVE | 0.0 | 14,000.0 | 0.0 | 0.0 | 0.0% |
| Sub-Total - Federal Funds | | \$1,850,755.1 | \$1,850,755.1 | \$508,100.8 | \$348,021.0 | 27.5% |
| 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 | 5,337.5 | 2,255.2 | 22.7% |
| 41905 | SCA CONSTRUCTION | 8,000.0 | 8,000.0 | 0.0 | 0.0 | 0.0% |
| 41911 | NON-RESIDENT TUITION | 318.0 | 318.0 | 318.0 | 318.0 | 100.0% |
| 41917 | RETIREMENT SYSTEM (BERS) | 4,487.4 | 4,487.4 | 2,311.6 | 2,311.6 | 51.5% |
| Sub-Total - Other Categorical | | \$48,434.1 | \$48,434.1 | \$7,967.1 | \$4,884.8 | 16.4% |
| Total Revenue | | \$9,771,526.6 | \$9,792,295.8 | \$4,761,016.5 | \$2,144,488.6 | 48.6% |

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
as of 2/7/08
(\$ thousands)

| Unit of Appropriation | Current City Budget | Full-time Positions on Payroll * | Last Payroll | Year-to-Date Commitments 2/7/08 | Percent Expended | Balance Available |
|--|---------------------------|--|------------------|---------------------------------------|---------------------|----------------------|
| 401 General Ed Instruction & School Leadership PS | 5,583,235.9 | 72,516 | 214,088 | 2,309,834.7 | 41.4% | 3,273,401.2 |
| 402 General Ed Instruction & School Leadership OTPS | 601,418.8 | - | - | 475,686.2 | 79.1% | 125,732.6 |
| 403 Special Ed Instruction & School Leadership PS | 1,102,622.8 | 17,020 | 39,238 | 398,685.6 | 36.2% | 703,937.2 |
| 404 Special Ed Instruction & School Leadership OTPS | 4,839.3 | - | - | 1,545.9 | 31.9% | 3,293.4 |
| 415 School Support Organization - PS | 208,666.2 | 2,279 | 7,629 | 101,356.3 | 48.6% | 107,310.0 |
| 416 School Support Organization - OTPS | 17,969.4 | - | - | 8,765.9 | 48.8% | 9,203.5 |
| 421 Citywide Special Ed Instruction & School Leadership - PS | 652,634.6 | 11,883 | 25,687 | 294,067.0 | 45.1% | 358,567.7 |
| 422 Citywide Special Ed Instruction & School Leadership - OTPS | 24,615.1 | - | - | 10,632.2 | 43.2% | 13,982.9 |
| 423 Special Ed Instructional Support - PS | 222,330.8 | 2,884 | 7,962 | 89,180.8 | 40.1% | 133,150.1 |
| 424 Special Ed Instructional Support - OTPS | 125,448.2 | - | - | 50,310.4 | 40.1% | 75,137.8 |
| 435 School Facilities - PS | 396,170.8 | 846 | 13,174 | 222,208.2 | 56.1% | 173,962.6 |
| 436 School Facilities - OTPS | 152,176.7 | - | - | 130,095.7 | 85.5% | 22,081.0 |
| 438 Pupil Transportation - OTPS | 1,033,910.6 | - | - | 964,644.2 | 93.3% | 69,266.4 |
| 439 School Food Services - PS | 188,484.9 | 1,912 | 6,808 | 79,525.3 | 42.2% | 108,959.6 |
| 440 School Food Services - OTPS | 175,628.3 | - | - | 131,155.1 | 74.7% | 44,473.3 |
| 442 School Safety - OTPS | 192,751.7 | - | - | 41,890.7 | 21.7% | 150,861.0 |
| 444 Energy & Leases - OTPS | 386,146.9 | - | - | 238,385.0 | 61.7% | 147,761.9 |
| 453 Central Administration - PS | 165,874.7 | 2,282 | 6,824 | 100,530.7 | 60.6% | 65,344.0 |
| 454 Central Administration - OTPS | 238,513.4 | - | - | 151,856.2 | 63.7% | 86,657.2 |
| 461 Fringe Benefits - PS | 2,159,888.6 | - | 880 | 834,387.8 | 38.6% | 1,325,500.8 |
| 470 Special Education Pre-K Contract Payments - OTPS | 621,490.5 | - | - | 350,444.6 | 56.4% | 271,045.9 |
| 472 Charter/Contract/Foster Care Payments - OTPS | 595,344.7 | - | - | 409,965.9 | 68.9% | 185,378.8 |
| 474 Non-Public School and FIT Payments - OTPS | 64,867.1 | - | - | 31,805.1 | 49.0% | 33,062.0 |
| 491 Collective Bargaining | 19,977.8 | - | - | 0.0 | 0.0% | 19,977.8 |
| * Positions awaiting fund transfer | - | (4,758) | - | - | - | - |
| TOTAL Tax-levy Funding PS & OTPS | \$14,935,007.9 | 106,864 | \$322,290 | \$7,426,959.3 | 1226.8% | \$7,508,048.6 |
| 481 Categorical Programs - PS | 1,343,250.1 | 11,655 | 38,219 | 509,294.3 | 37.9% | 833,955.8 |
| * Positions awaiting fund transfer | - | 4,758 | - | - | - | - |
| 482 Categorical Programs OTPS | 680,714.5 | - | - | 410,026.4 | 60.2% | 270,688.1 |
| Subtotal Reimbursable Programs | \$2,023,964.6 | 16,413 | \$38,219 | \$919,320.7 | 45.4% | \$1,104,643.9 |
| Grand Total | \$16,958,972.6 | 123,277 | \$360,509 | \$8,346,280.0 | 49.2% | \$8,612,692.6 |

Summary

| | | | | | | |
|--------------------------|-----------------------|----------------|------------------|----------------------|--------------|----------------------|
| Personal Services | 12,043,137.4 | 123,277 | 360,509 | 4,939,070.6 | 41.0% | 7,104,066.7 |
| OTPS | 4,915,835.2 | 0 | 0 | 3,407,209.4 | 69.3% | 1,508,625.8 |
| Grand Total | \$16,958,972.6 | 123,277 | \$360,509 | \$8,346,280.0 | 49.2% | \$8,612,692.6 |

* 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 3,942 peds and 816 non peds.

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 2/7/08
(\$ thousands)

| Personal Service Budget Categories | Current City Budget | Filled Positions | Expenditures Year-to-Date | Last Payroll | Balance Available |
|---|------------------------|---------------------|------------------------------|-----------------|----------------------|
| 001 Non-Pedagogic Personal Service | 582,091.4 | 10,612 | 294,692.0 | 20,389 | 287,399.4 |
| 005 Pedagogic Personal Service | 7,362,631.9 | 112,665 | 3,059,647.2 | 292,106 | 4,302,984.7 |
| 021 Part Time Positions in Headcount | - | - | 32.6 | - | (32.6) |
| 031 Hourly Personal Service in FTEs | 636,720.1 | 15,575 | 238,619.3 | 23,972 | 398,100.8 |
| 035 Custodial | 389,101.0 | 912 | 217,099.7 | 11,967 | 172,001.2 |
| 040 Educational Differential | 1,037.5 | - | 544.5 | - | 493.0 |
| 041 Assignment Differential | 791.1 | - | 395.0 | - | 396.1 |
| 042 Longevity Differential-pensionable | 9,035.1 | - | 4,988.9 | - | 4,046.2 |
| 043 Shift Differential | 633.4 | - | 512.9 | - | 120.5 |
| 044 Teacher Support Aid (TSA) | - | - | - | - | - |
| 045 Holiday Pay | - | - | 4.4 | - | (4.4) |
| 046 Terminal Leave | 27,703.5 | - | 7,621.5 | - | 20,082.0 |
| 047 Overtime | 13,314.6 | - | 6,330.9 | - | 6,983.8 |
| 049 Back Pay - prior years | 46,000.0 | - | 23,615.2 | 39 | 22,384.8 |
| 050 Payments - Beneficiaries Deceased Staff | 106.4 | - | 26.4 | - | 80.0 |
| 051 Salary Adjustments - CB Lump Sums | 0.3 | - | 315.4 | - | (315.2) |
| 052 Severance Payment | - | - | - | - | - |
| 053 To be Scheduled - Lump Sums | 19,977.8 | - | - | - | 19,977.8 |
| 054 Salary Review Adjustments | 0.4 | - | - | - | 0.4 |
| 055 Salary Adjustments - CSA Lump Sums | 22,148.0 | - | 22,128.0 | - | 20.0 |
| 056 Early Retirement Terminal Leave | - | - | - | - | - |
| 057 Lump Sum Payment - non-pensionable | 409.0 | - | 23.0 | - | 386.0 |
| 058 Prep Period Coverage | 23,873.0 | - | 6,987.5 | - | 16,885.5 |
| 059 Repayment of Deferrals | - | - | - | - | - |
| 060 Interest on UFT Payments | 1,375.5 | - | 957.3 | 6 | 418.2 |
| 061 Supper Money | 12.8 | - | 80.1 | - | (67.3) |
| 062 Health Insurance | 1,278,537.3 | - | 399,586.2 | 19 | 878,951.0 |
| 063 Disability Benefits Insurance | 348.0 | - | 175.8 | - | 172.2 |
| 064 Uniform Allowance | 0.4 | - | 389.9 | - | (389.5) |
| 065 Social Security | 725,235.8 | - | 276,870.6 | 856 | 448,365.2 |
| 066 Unemployment Insurance | 14,493.1 | - | 9,087.2 | - | 5,406.0 |
| 067 Welfare Benefits | 493,087.1 | - | 181,618.5 | - | 311,468.6 |
| 072 DOE Retirement Fund | * | - | 393.8 | - | (393.8) |
| 079 Teachers Retirement System | * | - | 15,809.0 | - | (15,809.0) |
| 081 Annuity for Pedagogues at Maximum | 19,321.0 | - | 12,783.3 | - | 6,537.7 |
| 085 Workers' Compensation | 19,372.3 | - | 0.1 | - | 19,372.3 |
| 089 Fringe Benefits - Other | - | - | 301.0 | - | (301.0) |
| 091 Per Session | 355,779.3 | - | 157,433.4 | 11,156 | 198,345.9 |
| 095 Custodial Returns | - | - | - | - | - |
| 098 Financial Plan Savings | - | - | - | - | - |
| TOTAL PERSONAL SERVICE | \$12,043,137.4 | 139,764 | \$4,939,070.6 | 360,509 | \$7,104,066.7 |

* 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 2/7/08
(\$ thousands)

| OTPS Budget Categories | | Current City Budget | Commitments Year-to-Date | Percent Committed | Balance Available |
|--|---|------------------------|-----------------------------|----------------------|----------------------|
| 100 | Supplies & Materials - General | 371,926.9 | 185,126.7 | 49.8% | 186,800.2 |
| 109 | Fuel Oil | 47,220.5 | 46,348.5 | 98.2% | 872.0 |
| 110 | Food and Forage Supplies | 136,467.7 | 98,450.8 | 72.1% | 38,016.9 |
| 199 | Data Processing Supplies | 28,866.5 | 17,594.9 | 61.0% | 11,271.7 |
| 300 | Equipment | 107,073.8 | 61,891.1 | 57.8% | 45,182.8 |
| 337 | Text Books | 155,529.1 | 128,653.7 | 82.7% | 26,875.4 |
| 338 | Library Books | 24,572.9 | 8,727.4 | 35.5% | 15,845.4 |
| 400 | Non-Contractual Services | 405,620.3 | 106,463.1 | 26.2% | 299,157.1 |
| 402 | Telephone & Other Communications | 29,548.6 | 18,452.5 | 62.4% | 11,096.0 |
| 414 | Rentals - Land, Building and Structures | 129,076.8 | 117,702.3 | 91.2% | 11,374.5 |
| 423 | Heat, Light and Power Services | 209,318.9 | 74,014.9 | 35.4% | 135,304.1 |
| 451 | Local Travel Expenditures - General | 20,587.1 | 9,242.0 | 44.9% | 11,345.1 |
| 499 | Other Expenditures - General | - | - | 0.0% | - |
| 600 | Contractual Services - General | 54,230.7 | 42,143.3 | 77.7% | 12,087.4 |
| 602 | Telecommunication Maintenance - Contractual | 23,088.4 | 19,353.3 | 83.8% | 3,735.0 |
| 607 | Maintenance & Repairs - Motor Vehicle - Contract. | 171.9 | 167.3 | 97.3% | 4.6 |
| 608 | Maintenance & Repairs - General - Contractual | 4,464.3 | - | 0.0% | 4,464.3 |
| 612 | Office Equipment Maintenance - Contractual | 5,815.9 | 1,883.2 | 32.4% | 3,932.7 |
| 613 | Data Processing Equip. - Maintenance & Repair | 33,723.7 | 21,716.0 | 64.4% | 12,007.7 |
| 615 | Printing Contracts - Contractual | 7,196.7 | 3,677.7 | 51.1% | 3,519.0 |
| 619 | Security Services - Contractual | 320.8 | 179.0 | 55.8% | 141.8 |
| 622 | Temporary Services - Contractual | 21,852.6 | 15,284.7 | 69.9% | 6,568.0 |
| 624 | Cleaning Services - Contractual | 12,099.8 | 67.3 | 0.6% | 12,032.5 |
| 633 | Transportation Expenditures - Contractual | 5,021.2 | 3,103.7 | 61.8% | 1,917.5 |
| 668 | Transportation for Reimbursable Programs | 59.0 | - | 0.0% | 59.0 |
| 669 | Transportation of Pupils - Contractual | 1,005,783.7 | 989,941.4 | 98.4% | 15,842.4 |
| 670 | Payments to Contract Schools (Handicapped Svc) | 936,961.8 | 724,410.1 | 77.3% | 212,551.7 |
| 671 | Training Programs for City Employees - Contract. | 28,927.7 | 3,667.8 | 12.7% | 25,259.9 |
| 676 | Maintenance & Repair - Infrastructure - Contractual | 85,194.9 | 67,181.4 | 78.9% | 18,013.6 |
| 681 | Accounting, Auditing, and Actuarial Svcs. - Cont. | 2,508.4 | 1,348.1 | 53.7% | 1,160.3 |
| 682 | Legal Services - Contractual | 3,313.5 | 1,526.2 | 46.1% | 1,787.3 |
| 683 | Engineering & Architectural Services - Contractual | 87.4 | - | 0.0% | 87.4 |
| 684 | Data Processing Consultant Services | 64,710.1 | 61,010.5 | 94.3% | 3,699.5 |
| 685 | Professional Svcs. - Direct Educ. Svcs. to Students | 574,233.6 | 328,950.8 | 57.3% | 245,282.8 |
| 686 | Professional Svcs. - Other - Contractual | 109,279.2 | 93,039.6 | 85.1% | 16,239.6 |
| 689 | Professional Svcs. - Curricul. & Profess. Develop. | 103,412.3 | 62,103.3 | 60.1% | 41,309.0 |
| 695 | Educ. & Recreational Exp. - Youth Prog. - Contract. | 379.4 | 364.2 | 96.0% | 15.3 |
| 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 | 11,988.6 | 74.3% | 4,148.5 |
| 719 | Judgements & Claims - Other | 388.2 | 44.7 | 11.5% | 343.5 |
| 730 | Tuition Payments for Out-of-City Foster Care | 18,277.7 | 5,544.3 | 30.3% | 12,733.4 |
| 731 | Health Service Charge - Out-of-City Foster Care | 2,390.2 | 1,979.1 | 82.8% | 411.1 |
| 772 | NYC Transit Authority - Reduced Fares (Students) | 45,150.0 | 15,315.0 | 33.9% | 29,835.0 |
| 773 | Private Bus Comp. - Reduced Fares (Students) | 12,100.0 | 4,904.1 | 40.5% | 7,195.9 |
| 791 | Tuition Payments to Other School Districts | 3,076.1 | 1,048.7 | 34.1% | 2,027.3 |
| 793 | Payments to Fashion Institute of Technology | 38,919.6 | 19,484.8 | 50.1% | 19,434.8 |
| 794 | Training Program for City Employees | 5.2 | 4.3 | 0.0% | 1.0 |
| TOTAL OTHER THAN PERSONAL SERVICE | | \$4,915,835.2 | \$3,407,209.4 | 69.3% | \$1,508,625.8 |

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 | 64,959 | 3,651 | 1,969 | 70,579 | 828 | 92 | - | 8,655 | 9,575 | 69,438 | 10,716 | 80,154 |
| | | 1,924 | - | 13 | 1,937 | - | 1 | - | 281 | 282 | 1,924 | 295 | 2,219 |
| 403 | Special Ed Instruction & School Leadership Reimbursable | 12,255 | 4,764 | 1 | 17,020 | 79 | 3 | - | - | 82 | 17,098 | 4 | 17,102 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 415 | School Support Organization Reimbursable | 1,017 | 1 | 1,259 | 2,277 | 22 | 5 | - | 2 | 29 | 1,040 | 1,266 | 2,306 |
| | | 2 | - | - | 2 | - | - | - | - | - | 2 | 0 | 2 |
| 421 | Citywide Special Ed Instr. & School Leadership Reimbursable | 5,558 | 5,904 | 419 | 11,881 | 23 | 32 | - | 348 | 403 | 11,485 | 799 | 12,284 |
| | | 2 | - | - | 2 | - | - | - | 5 | 5 | 2 | 5 | 7 |
| 423 | Special Ed Instructional Support Reimbursable | 1,377 | 3 | 1,504 | 2,884 | 2 | 63 | - | 583 | 648 | 1,382 | 2,150 | 3,532 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 435 | School Facilities Reimbursable | - | - | 730 | 730 | - | - | 912 | - | 912 | - | 1,642 | 1,642 |
| | | - | - | 116 | 116 | - | - | - | - | - | - | 116 | 116 |
| 439 | School Food Services Reimbursable | - | - | 1,912 | 1,912 | - | 2 | - | 3,946 | 3,948 | - | 5,860 | 5,860 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 453 | Central Administration Reimbursable | 215 | 3 | 2,063 | 2,281 | 2 | 9 | - | 49 | 60 | 220 | 2,121 | 2,341 |
| | | - | - | 1 | 1 | - | - | - | - | - | - | 1 | 1 |
| Tax-Levy Adjustments (see funding of positions note) | | (3,942) | - | (816) | (4,758) | - | - | - | - | - | (3,942) | (816) | (4,758) |
| Subtotal Tax-Levy Positions | | 81,439 | 14,326 | 9,041 | 104,806 | 956 | 206 | 912 | 13,583 | 15,657 | 96,721 | 23,742 | 120,463 |
| Subtotal Reimbursable | | 1,928 | - | 130 | 2,058 | - | 1 | - | 286 | 287 | 1,928 | 417 | 2,345 |
| Subtotal | | 83,367 | 14,326 | 9,171 | 106,864 | 956 | 207 | 912 | 13,869 | 15,944 | 98,649 | 24,159 | 122,808 |
| 481 | Reimbursable | 8,107 | 2,923 | 625 | 11,655 | 190 | 8 | - | 345 | 543 | 11,220 | 978 | 12,198 |
| Reimbursable Adjustments (see funding of positions note) | | 3,942 | - | 816 | 4,758 | - | - | - | - | - | 3,942 | 816 | 4,758 |
| Subtotal Reimbursable | | 12,049 | 2,923 | 1,441 | 16,413 | 190 | 8 | - | 345 | 543 | 15,162 | 1,794 | 16,956 |
| Grand Total | | 95,416 | 17,249 | 10,612 | 123,277 | 1,146 | 215 | 912 | 14,214 | 16,487 | 113,811 | 25,953 | 139,764 |

Sources:

Full-time actuals, with the exception of custodians, are generated from FMS as of January 6, 2008.
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 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 3,942 peds and 816 non-peds.

Department of Education of the City of New York

Current Headcount: 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- PEDs | TOTAL | Per Diem PEDs | Hourly Admin. | Custod. Non- PEDs | Other Non- PEDs | TOTAL | | | | |
| | | | PEDs | | | | | | | | | | | |
| 453 | 34 | Office of the Chancellor | 3 | - | 6 | 9 | - | - | - | - | - | 3 | 6 | 9 |
| | 35 | Office of Student Enrollment Planning & Operations | 10 | - | 23 | 33 | - | - | - | - | - | 10 | 23 | 33 |
| | 36 | Office of Deputy Chancellor for Finance & Admin. | 1 | - | 17 | 18 | - | - | - | - | - | 1 | 17 | 18 |
| | 37 | DOE Retirement System | - | - | 72 | 72 | - | - | - | - | - | - | 72 | 72 |
| | 38 | Special Commissioner of Investigation | - | - | 66 | 66 | - | - | - | - | - | - | 66 | 66 |
| | 39 | Division of Budget Operations and Review | - | - | 40 | 40 | - | - | - | - | - | - | 40 | 40 |
| | 40 | Office of Accountability | 1 | - | 80 | 81 | - | 1 | - | - | 1 | 1 | 81 | 82 |
| | 40 | Central Admin. Reimbursable Support | - | - | 1 | 1 | - | - | - | - | - | - | 1 | 1 |
| | 41 | Communications, Media Relations & Community Affairs | - | - | 26 | 26 | - | - | - | - | - | - | 26 | 26 |
| | 42 | Office of English Language Learners | 11 | - | 7 | 18 | - | - | - | - | - | 11 | 7 | 18 |
| | 46 | Division of Human Resources | 32 | 3 | 323 | 358 | - | 3 | - | - | 3 | 35 | 326 | 361 |
| | 47 | Division of Revenue Operations | - | - | 31 | 31 | - | - | - | - | - | - | 31 | 31 |
| | 48 | Office of Deputy Chancellor for Teaching & Learning | 9 | - | 23 | 32 | 1 | 1 | - | - | 2 | 10 | 24 | 34 |
| | 49 | Division of Instructional & Information Technology | 2 | - | 288 | 290 | - | 2 | - | - | 2 | 2 | 290 | 292 |
| | 50 | Special Education Initiatives | 69 | - | 18 | 87 | - | - | - | - | - | 69 | 18 | 87 |
| | 51 | Office of Curriculum, Instruction & Prof. Dev. | 40 | - | 16 | 56 | 1 | - | - | - | 1 | 41 | 16 | 57 |
| | 52 | Division of School Facilities | - | - | 86 | 86 | - | - | - | - | - | - | 86 | 86 |
| | 53 | Office of Strategic Partnerships | - | - | 14 | 14 | - | - | - | - | - | - | 14 | 14 |
| | 54 | Division of Financial Operations | - | - | 290 | 290 | - | 1 | - | - | 1 | - | 291 | 291 |
| | 57 | Office of Intergovernmental Affairs | - | - | 4 | 4 | - | - | - | - | - | - | 4 | 4 |
| | 58 | Office of School Food and Nutrition Services | - | - | 62 | 62 | - | - | - | 6 | 6 | - | 68 | 68 |
| | 60 | Office of School and Youth Development | 14 | - | 45 | 59 | - | - | - | 43 | 43 | 14 | 88 | 102 |
| | 61 | Office of Pupil Transportation | - | - | 113 | 113 | - | - | - | - | - | - | 113 | 113 |
| | 62 | Office of Special Investigations | - | - | 19 | 19 | - | - | - | - | - | - | 19 | 19 |
| | 63 | Office of the Auditor General | - | - | 43 | 43 | - | 1 | - | - | 1 | - | 44 | 44 |
| | 64 | Non-Public Schools | 1 | - | 3 | 4 | - | - | - | - | - | 1 | 3 | 4 |
| | 65 | Office of Legal Services/Labor Relations | 1 | - | 100 | 101 | - | - | - | - | - | 1 | 100 | 101 |
| | 66 | Office of Equal Opportunity | - | - | 7 | 7 | - | - | - | - | - | - | 7 | 7 |
| | 67 | School Health | 3 | - | 20 | 23 | - | - | - | - | - | 3 | 20 | 23 |
| | 68 | Family Engagement and Advocacy | 3 | - | 44 | 47 | - | - | - | - | - | 3 | 44 | 47 |
| | 78 | Division of Contracts & Purchasing | - | - | 82 | 82 | - | - | - | - | - | - | 82 | 82 |
| | 80 | DOE/UFT Collaborative | 7 | - | - | 7 | - | - | - | - | - | 7 | - | 7 |
| | 82 | PSAL | - | - | 7 | 7 | - | - | - | - | - | - | 7 | 7 |
| | 83 | Deputy Chancellor for Org. Strategy, Human Capital & Ext. Affairs | - | - | 5 | 5 | - | - | - | - | - | - | 5 | 5 |
| | 84 | Office of Portfolio Development | 6 | - | 31 | 37 | - | - | - | - | - | 6 | 31 | 37 |
| | 85 | Partnership Support Office | - | - | 18 | 18 | - | - | - | - | - | - | 18 | 18 |
| | 86 | Chief Financial Officer | - | - | 13 | 13 | - | - | - | - | - | - | 13 | 13 |
| | 96 | Office of Impartial Hearings (OATH) | - | - | 18 | 18 | - | - | - | - | - | - | 18 | 18 |
| | 96 | Empowerment Schools Management | 1 | - | 3 | 4 | - | - | - | - | - | 1 | 3 | 4 |
| | | Default/Other positions to be reconciled | 1 | - | - | 1 | - | - | - | - | - | 1 | - | 1 |
| | | Total | 215 | 3 | 2,064 | 2,282 | 2 | 9 | - | 49 | 60 | 220 | 2,122 | 2,342 |

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- Notes:**
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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. | 215 | - | 37 | 252 | 1 | - | - | - | 1 | 216 | 37 | 253 |
| 8817 | Universal Pre-K (State) | 599 | 544 | - | 1,143 | - | - | - | - | - | 1,143 | - | 1,143 |
| 8843 | Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS | 5,995 | 839 | 483 | 7,317 | 170 | 4 | - | 345 | 519 | 7,004 | 832 | 7,836 |
| 8848 | Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS | 733 | 1,499 | 26 | 2,258 | 8 | 4 | - | - | 12 | 2,240 | 30 | 2,270 |
| 8870 | Reimbursable Support - NPS | 391 | 7 | 8 | 406 | 11 | - | - | - | 11 | 409 | 8 | 417 |
| 8888 | Reim. Support - Central School Supp. Pgms. | 174 | 34 | 71 | 279 | - | - | - | - | - | 208 | 71 | 279 |
| | Reimbursable Adjustments (see funding of positions note) | 3,942 | - | 816 | 4,758 | - | - | - | - | - | 3,942 | 816 | 4,758 |
| | Total | 12,049 | 2,923 | 1,441 | 16,413 | 190 | 8 | - | 345 | 543 | 15,162 | 1,794 | 16,956 |

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