



February 2009

NYC Department
of Education



Department of
Education

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

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SUSAN OLDS
Executive Director

MEMORANDUM

March 5, 2009

To: Members of the Comprehensive Financial Monitoring Task Force
From: Susan Olds
Re: February Financial Status Report

The February FSR is now available for viewing [Financial Status Report](#), printing [February FSR](#) or downloading in [Excel format](#). This report includes updates to the operating budget, revenue condition through the November Financial Plan, and the Department's first fiscal analysis for FY2009.

The next FSR, which will be released later this month, will include an update to the January Financial Plan.

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

Summary of Comprehensive Fiscal Analysis

Personal Services & OTPS

(\$ thousands)

Unit of Appropriation	Adjusted January Plan Budget Forecast*	Expenditures Forecasted	Journal Entries	Total Adjusted Expenditures	Projected Surplus/ (Deficit)	U/A
<u>Tax-levy</u>						
401 General Ed Instruction & School Leadership - PS	5,723,490.2	5,720,444.9	(2,201.9)	5,718,243.1	5,247.2	401
402 General Ed Instruction & School Leadership - OTPS	669,298.4	669,298.4	0.0	669,298.4	(0.0)	402
403 Special Ed Instruction & School Leadership - PS	1,258,037.3	1,209,319.3	0.0	1,209,319.3	48,718.0	403
404 Special Ed Instruction & School Leadership - OTPS	5,956.3	3,563.4	0.0	3,563.4	2,392.8	404
415 School Support Organization - PS	196,931.8	196,911.0	(91.1)	196,819.9	111.9	415
416 School Support Organization - OTPS	16,597.5	16,544.9	0.0	16,544.9	52.6	416
421 Citywide Special Ed Instruction & School Leadership - PS	708,263.7	718,183.8	(2,965.4)	715,218.4	(6,954.7)	421
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	16,460.4	0.0	16,460.4	6,954.7	422
423 Special Ed Instructional Support - PS	224,880.0	226,399.1	1,233.4	227,632.5	(2,752.5)	423
424 Special Ed Instructional Support - OTPS	173,743.6	175,347.6	0.0	175,347.6	(1,604.0)	424
435 School Facilities - PS	387,464.2	383,388.5	0.0	383,388.5	4,075.8	435
436 School Facilities - OTPS	161,066.5	165,142.3	0.0	165,142.3	(4,075.8)	436
438 Pupil Transportation - OTPS	994,314.8	994,314.9	0.0	994,314.9	(0.1)	438
439 School Food Services - PS	186,850.5	197,846.7	0.0	197,846.7	(10,996.1)	439
440 School Food Services - OTPS	183,453.4	189,454.0	0.0	189,454.0	(6,000.6)	440
442 School Safety - OTPS	219,601.0	219,601.0	0.0	219,601.0	0.0	442
444 Energy & Leases - OTPS	443,179.3	434,981.4	0.0	434,981.4	8,197.9	444
453 Central Administration - PS	190,176.0	192,489.9	(2,407.7)	190,082.2	93.8	453
454 Central Administration - OTPS	196,294.3	196,089.2	0.0	196,089.2	205.1	454
461 Fringe Benefits - PS	2,330,820.4	2,331,633.3	0.0	2,331,633.3	(812.8)	461
470 Special Education Pre-K Contract Payments - OTPS	703,110.1	713,535.2	0.0	713,535.2	(10,425.1)	470
472 Charter/Contract/Foster Care Payments - OTPS	673,770.6	673,770.6	0.0	673,770.6	(0.0)	472
474 Non-Public School and FIT Payments - OTPS	60,923.1	60,923.1	0.0	60,923.1	(0.0)	474
491 Collective Bargaining	45,405.4	45,405.4	0.0	45,405.4	0.0	491
TOTAL Tax-levy Funding PS & OTPS	\$15,777,043.7	\$15,751,048.3	(\$6,432.6)	\$15,744,615.7	\$32,428.0	Total
<u>Reimbursable</u>						
481 Categorical Programs - PS	1,229,530.7	1,225,677.9	6,432.6	1,232,110.5	(2,579.8)	481
482 Categorical Programs - OTPS	657,544.1	661,611.8	0.0	661,611.8	(4,067.7)	482
Subtotal Reimbursable Programs	\$1,887,074.8	\$1,887,289.7	\$6,432.6	\$1,893,722.3	(\$6,647.5)	Reim.
Grand Total	\$17,664,118.5	\$17,638,338.0	\$0.0	\$17,638,338.0	\$25,780.5	Grand Total
<u>Summary</u>						
Personal Services	\$12,481,850.3	\$12,447,699.7	\$0.0	\$12,447,699.7	\$34,150.7	PS
OTPS	\$5,182,268.2	\$5,190,638.3	\$0.0	\$5,190,638.3	(\$8,370.1)	OTPS
Grand Total	\$17,664,118.5	\$17,638,338.0	\$0.0	\$17,638,338.0	\$25,780.5	Tot.

* The January Plan budget has been adjusted to reflect anticipated revenue and alignments between the City and DOE accounting systems.

Additional Needs:	
Anticipated OTPS Disallowances	(\$15,000.0)
Pension Requirement to OMB	(\$5,879.8)
Net Surplus/ (Needs)	\$4,900.7

Notes:

- Costs from Carter Case expenditures will be paid from the City's Judgements and Claims budget. The Department has identified prior year payables (FY2007 and prior) that will be used as a funding source for the Judgements and Claims budget.
- Analysis excludes Pre-K revenue loss of approximately \$84 million.
- Assumes that rolled-over OTPS encumbrances will be journalized back to the prior year.

Department of Education of the City of New York
Current Approved Budget Condition
as of 1/22/09

Unit of Appropriation	Adopted Budget 7/1/08	Approved FMS Budget 1/5/09	Approved Modifications 1/5/09 - 1/22/09	Current City Budget 1/22/09
401 General Ed Instruction & School Leadership - PS	5,646,266,257	5,646,716,257	0	5,646,716,257
402 General Ed Instruction & School Leadership - OTPS	734,546,367	737,706,367	0	737,706,367
403 Special Ed Instruction & School Leadership - PS	1,385,389,985	1,385,389,985	0	1,385,389,985
404 Special Ed Instruction & School Leadership - OTPS	6,142,994	6,142,994	0	6,142,994
415 School Support Organization - PS	196,735,676	196,735,676	0	196,735,676
416 School Support Organization - OTPS	21,096,424	21,096,424	0	21,096,424
421 Citywide Special Ed Instruction & School Leadership - PS	685,655,620	685,655,620	0	685,655,620
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415,090	23,415,090	0	23,415,090
423 Special Ed Instructional Support - PS	209,978,255	209,978,255	0	209,978,255
424 Special Ed Instructional Support - OTPS	153,743,594	153,743,594	0	153,743,594
435 School Facilities - PS	388,077,142	390,577,142	0	390,577,142
436 School Facilities - OTPS	137,628,092	151,855,092	0	151,855,092
438 Pupil Transportation - OTPS	1,068,988,318	1,066,738,318	0	1,066,738,318
439 School Food Services - PS	188,167,084	188,167,084	0	188,167,084
440 School Food Services - OTPS	221,473,353	221,473,353	0	221,473,353
442 School Safety - OTPS	214,085,822	214,085,822	0	214,085,822
444 Energy & Leases - OTPS	450,206,989	450,206,989	0	450,206,989
453 Central Administration - PS	161,961,937	161,961,937	0	161,961,937
454 Central Administration - OTPS	204,667,096	204,594,096	0	204,594,096
461 Fringe Benefits - PS	2,283,440,558	2,283,440,558	0	2,283,440,558
470 Special Education Pre-K Contract Payments - OTPS	653,496,458	653,496,458	0	653,496,458
472 Charter/Contract/Foster Care Payments - OTPS	673,770,579	673,770,579	0	673,770,579
474 Non-Public School and FIT Payments - OTPS	60,923,096	60,923,096	0	60,923,096
491 Collective Bargaining	70,250,558	70,250,558	0	70,250,558
TOTAL Tax-levy Funding	15,840,107,344	15,858,121,344	0	15,858,121,344
481 Categorical Programs PS	1,279,509,055	1,279,509,055	0	1,279,509,055
482 Categorical Programs OTPS	636,074,010	636,341,010	0	636,341,010
TOTAL Categorical Programs	1,915,583,065	1,915,850,065	0	1,915,850,065
GRAND TOTAL	\$17,755,690,409	\$17,773,971,409	\$0	\$17,773,971,409
Plus: <u>Other System-Wide Obligations</u>				
Pension (as per the November Plan)				2,101,586,727
Debt Service (as per the November Plan)				897,292,130
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$20,772,850,266

Department of Education of the City of New York
Revenue Budget
as of 1/20/2009
(\$ thousands)

Revenue Source	Description	FY 2009 Adopted Budget	December Revenue Condition	Pending Modifications	Current Revenue Estimate
STATE FUNDS					
<i>General Support Aids</i>					
29358	FOUNDATION AID	6,132,478.9	6,132,478.9	0.0	6,132,478.9
29359	EDUCATION GRANTS	1,200.0	1,200.0	0.0	1,200.0
27920	BUILDING AID - BOE	15,638.9	15,638.9	0.0	15,638.9
27921	TRANSPORTATION AID	489,877.0	489,877.0	0.0	489,877.0
27923	PRIVATE EXCESS COST AID	121,202.6	124,952.6	0.0	124,952.6
27924	CAREER EDUCATION	66,526.4	66,526.4	0.0	66,526.4
29253	COMPUTER ADMINISTRATION AID	29,361.6	29,361.6	0.0	29,361.6
29290	HIGH COST AID	237,036.8	237,036.8	0.0	237,036.8
29605	BUILDING AID - SCA	389,340.5	389,340.5	0.0	389,340.5
29606	BUILDING AID - LEASES	28,740.6	28,740.6	0.0	28,740.6
29627	AID FOR ACADEMIC ACHIEVEMENT	18,763.8	18,763.8	0.0	18,763.8
Sub-Total - General Support Aids		\$7,530,167.1	\$7,533,917.1	\$0.0	\$7,533,917.1
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	4,814.2
27900	SCHOOL LUNCH	9,015.2	8,744.1	0.0	8,744.1
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	14,779.4	14,377.8	0.0	14,377.8
27907	TEXTBOOKS	73,286.1	73,286.1	0.0	73,286.1
29255	PRE-K HANDICAPPED	401,448.4	401,448.4	0.0	401,448.4
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	23,000.0	23,000.0	0.0	23,000.0
29261	COMPUTER SOFTWARE AID	18,838.0	18,838.0	0.0	18,838.0
29262	COMPUTER HARDWARE AID	15,155.4	15,155.4	0.0	15,155.4
29275	LIBRARY MATERIALS AID	7,859.7	7,859.7	0.0	7,859.7
29292	CHAPTER 721 REIMBURSEMENT	11,600.0	11,600.0	0.0	11,600.0
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	3,436.9	3,334.8	0.0	3,334.8
29614	UNIVERSAL PRE-KINDERGARTEN	248,149.4	248,149.4	0.0	248,149.4
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		\$983,654.5	\$982,879.7	\$0.0	\$982,879.7
Total - State Funds		\$8,513,821.6	\$8,516,796.8	\$0.0	\$8,516,796.8

Department of Education of the City of New York
Revenue Budget
as of 1/20/2009
(\$ thousands)

Revenue Source	Description	FY 2009 Adopted Budget	December Revenue Condition	Pending Modifications	Current Revenue Estimate
FEDERAL FUNDS					
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.6	0.0	14,887.6
13901	OFF-SCHOOL TIME MEALS	19,475.9	19,475.9	0.0	19,475.9
13902	FEDERAL SCHOOL LUNCH	245,018.6	245,018.6	0.0	245,018.6
13905	VOCATIONAL EDUCATION	19,104.7	19,104.7	0.0	19,104.7
13907	SCHOOL BREAKFAST PROGRAM	47,709.6	47,709.6	0.0	47,709.6
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	3,558.5	3,558.5	0.0	3,558.5
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	17,137.7	17,137.7	0.0	17,137.7
13930	ESEA TITLE IID (Technology Challenge)	14,202.2	14,202.2	0.0	14,202.2
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,246.3	0.0	0.0	0.0
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,927.0	1,927.0	0.0	1,927.0
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,078.0	1,078.0	0.0	1,078.0
13939	COMMUNITY LEARNING CENTERS	22,469.7	22,469.7	0.0	22,469.7
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	36,039.7	36,039.7	0.0	36,039.7
13945	TITLE I COMPETITIVE	20,821.6	20,821.6	0.0	20,821.6
Sub-Total - Federal Funds		\$1,760,821.8	\$1,757,575.5	\$0.0	\$1,757,575.5
INTRA - CITY					
00593	ACS (LYFE)	3,200.0	1,600.0	0.0	1,600.0
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)	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 - Tobacco Cessation)	0.0	5.0	0.0	5.0
00595	OTHER SERVICES/FEES (HRA - Work Experience Program)	0.0	165.0	0.0	165.0
00595	OTHER SERVICES/FEES (Sanitation - Golden Apple Award)	0.0	97.0	0.0	97.0
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		\$11,983.8	\$10,650.8	\$0.0	\$10,650.8

Department of Education of the City of New York
Revenue Budget
as of 1/20/2009
(\$ thousands)

Revenue Source	Description	FY 2009 Adopted Budget	December 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)	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	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	22,200.0	0.0	22,200.0
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		\$51,434.1	\$65,634.1	\$0.0	\$65,634.1
Total Revenue		\$10,395,935.3	\$10,408,531.2	\$0.0	\$10,408,531.2
City Tax-Levy Funding		\$7,415,129.0	\$7,415,129.0	(\$177,975.7)	\$7,237,153.3
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)
- CD Violation Removal					5,027.0
November 2010 Plan Changes:					
- City Funding - <i>not included in operating budget</i>					178,012.7
- State Funding - <i>not included in operating budget</i>					774.7
- Federal Funding - <i>not included in operating budget</i>					3,246.3
- Intra-City Funding - <i>not included in operating budget</i>					1,600.0
Total					183,633.7
Rounding					0.2
Total Adjustments					128,286.9
CURRENT OPERATING BUDGET					\$17,773,971.4

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 1/20/2009
(\$ thousands)

Revenue Source	Description	FY 2009 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 1/20/09	Cash Applied YTD - 1/20/09	Percentage Claimed YTD - 1/20/09
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	6,132,478.9	6,132,478.9	3,066,239.4	1,368,418.0	50.0%
29359	EDUCATION GRANTS	1,200.0	1,200.0	600.0	227.5	50.0%
27920	BUILDING AID - BOE	15,638.9	15,638.9	7,819.5	3,194.3	50.0%
27921	TRANSPORTATION AID	489,877.0	489,877.0	244,938.5	92,856.6	50.0%
27923	PRIVATE EXCESS COST AID	121,202.6	124,952.6	62,476.3	30,300.6	50.0%
27924	CAREER EDUCATION	66,526.4	66,526.4	33,263.2	12,610.1	50.0%
29253	COMPUTER ADMINISTRATION AID	29,361.6	29,361.6	14,680.8	5,565.5	50.0%
29290	HIGH COST AID	237,036.8	237,036.8	118,518.4	59,259.2	50.0%
29605	BUILDING AID - SCA	389,340.5	389,340.5	194,670.3	79,524.3	50.0%
29606	BUILDING AID - LEASES	28,740.6	28,740.6	14,370.3	5,870.4	50.0%
29627	AID FOR ACADEMIC ACHIEVEMENT	18,763.8	18,763.8	9,381.9	113.8	50.0%
Sub-Total - General Support Aids		\$7,530,167.1	\$7,533,917.1	\$3,766,958.6	\$1,657,940.3	50.0%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	0.0	0.0%
27900	SCHOOL LUNCH	9,015.2	8,744.1	17.7	17.7	0.2%
27903	BILINGUAL EDUCATION	2,037.8	2,037.8	129.7	129.7	6.4%
27904	WELFARE EDUCATION	1,542.2	1,542.2	0.0	0.0	0.0%
27906	SPECIAL GRANTS - MISCELLANEOUS	14,779.4	14,377.8	1,748.2	1,748.2	12.2%
27907	TEXTBOOKS	73,286.1	73,286.1	18,936.0	18,936.0	25.8%
29255	PRE-K HANDICAPPED	401,448.4	401,448.4	0.0	0.0	0.0%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	23,000.0	23,000.0	13,902.9	13,902.9	60.4%
29261	COMPUTER SOFTWARE AID	18,838.0	18,838.0	0.0	0.0	0.0%
29262	COMPUTER HARDWARE AID	15,155.4	15,155.4	0.0	0.0	0.0%
29275	LIBRARY MATERIALS AID	7,859.7	7,859.7	0.0	0.0	0.0%
29292	CHAPTER 721 REIMBURSEMENT	11,600.0	11,600.0	11,600.0	11,600.0	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	5,307.5	5,307.5	37.8%
29603	SCHOOL BREAKFAST	3,436.9	3,334.8	5.9	5.9	0.2%
29614	UNIVERSAL PRE-KINDERGARTEN	248,149.4	248,149.4	115,633.1	115,633.1	46.6%
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		\$983,654.5	\$982,879.7	\$174,781.0	\$174,781.0	17.8%
Total - State Funds		\$8,513,821.6	\$8,516,796.8	\$3,941,739.6	\$1,832,721.3	46.3%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 1/20/2009
(\$ thousands)

Revenue Source	Description	FY 2009 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 1/20/09	Cash Applied YTD - 1/20/09	Percentage Claimed YTD - 1/20/09
FEDERAL FUNDS						
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.6	1,176.1	1,176.1	7.9%
13901	OFF-SCHOOL TIME MEALS	19,475.9	19,475.9	0.0	0.0	0.0%
13902	FEDERAL SCHOOL LUNCH	245,018.6	245,018.6	0.0	0.0	0.0%
13905	VOCATIONAL EDUCATION	19,104.7	19,104.7	1,665.9	1,665.9	8.7%
13907	SCHOOL BREAKFAST PROGRAM	47,709.6	47,709.6	8.1	8.1	0.0%
13910	FEDERAL BILINGUAL EDUCATION	640.7	640.7	153.6	153.6	24.0%
13912	ECIA TITLE I	795,800.0	795,800.0	145,713.9	141,210.1	18.3%
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	25,000.0	5,439.9	5,239.9	21.8%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	36,991.9	36,991.9	14.1%
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	1,272.7	1,272.7	25.5%
13919	SUMMER FEEDING PROGRAM	18,108.4	18,108.4	17,293.0	17,293.0	95.5%
13924	TITLE V SURR SUPPORT	3,558.5	3,558.5	73.9	73.9	2.1%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	134,404.2	134,404.2	23,231.3	23,231.3	17.3%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	3,923.2	3,923.2	47.4%
13928	DRUG-FREE SCHOOLS	17,137.7	17,137.7	1,849.6	1,849.6	10.8%
13930	ESEA TITLE IID (Technology Challenge)	14,202.2	14,202.2	403.6	403.6	2.8%
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,246.3	0.0	0.0	0.0	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	1,078.0	1,078.0	282.6	282.6	26.2%
13939	COMMUNITY LEARNING CENTERS	22,469.7	22,469.7	2,309.0	2,309.0	10.3%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	34,150.3	34,150.3	0.0	0.0	0.0%
13942	TITLE IIB-Competitive	6,567.8	6,567.8	1,555.6	1,555.6	23.7%
13943	TITLE IID-Competitive	4,481.5	4,481.5	0.0	0.0	0.0%
13944	READING FIRST	36,039.7	36,039.7	3,287.6	3,287.6	9.1%
13945	TITLE I COMPETITIVE	20,821.6	20,821.6	618.0	618.0	3.0%
Sub-Total - Federal Funds		\$1,760,821.8	\$1,757,575.5	\$247,719.5	\$243,015.7	14.1%
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	7,372.7	3,215.4	31.4%
41905	SCA CONSTRUCTION	8,000.0	22,200.0	0.0	0.0	0.0%
41911	NON-RESIDENT TUITION	3,318.0	3,318.0	511.7	500.5	15.4%
41917	RETIREMENT SYSTEM (BERS)	4,487.4	4,487.4	1,124.4	1,124.4	25.1%
Sub-Total - Other Categorical		\$51,434.1	\$65,634.1	\$9,008.8	\$4,840.3	13.7%
Total Revenue		\$10,326,077.5	\$10,340,006.4	\$4,198,467.9	\$2,080,577.3	40.6%

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
as of 12/9/08
(\$ thousands)

Unit of Appropriation	Current City Budget	Full-time Positions on Payroll *	Last Payroll	Year-to-Date Commitments	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,646,716.3	69,841	222,280	\$1,481,251.7	26.2%	\$4,165,464.6
402 General Ed Instruction & School Leadership OTPS	737,706.4	-	-	391,332.1	53.0%	346,374.3
403 Special Ed Instruction & School Leadership PS	1,385,390.0	20,587	47,081	286,763.1	20.7%	1,098,626.9
404 Special Ed Instruction & School Leadership OTPS	6,143.0	-	-	1,559.1	25.4%	4,583.9
415 School Support Organization - PS	196,735.7	2,169	7,513	76,788.8	39.0%	119,946.9
416 School Support Organization - OTPS	21,096.4	-	-	8,351.0	39.6%	12,745.4
421 Citywide Special Ed Instruction & School Leadership - PS	685,655.6	11,851	27,181	198,560.1	29.0%	487,095.5
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	-	-	8,151.5	34.8%	15,263.6
423 Special Ed Instructional Support - PS	209,978.3	3,118	8,741	58,260.9	27.7%	151,717.3
424 Special Ed Instructional Support - OTPS	153,743.6	-	-	49,164.1	32.0%	104,579.5
435 School Facilities - PS	390,577.1	835	12,908	186,327.6	47.7%	204,249.6
436 School Facilities - OTPS	151,855.1	-	-	85,434.0	56.3%	66,421.1
438 Pupil Transportation - OTPS	1,066,738.3	-	-	955,810.9	89.6%	110,927.5
439 School Food Services - PS	188,167.1	1,926	6,708	46,836.1	24.9%	141,330.9
440 School Food Services - OTPS	221,473.4	-	-	98,864.8	44.6%	122,608.6
442 School Safety - OTPS	214,085.8	-	-	43,821.9	20.5%	170,263.9
444 Energy & Leases - OTPS	450,207.0	-	-	210,484.2	46.8%	239,722.7
453 Central Administration - PS	161,961.9	2,337	7,218	76,852.2	47.5%	85,109.8
454 Central Administration - OTPS	204,594.1	-	-	119,455.9	58.4%	85,138.2
461 Fringe Benefits - PS	2,283,440.6	-	640	493,453.1	21.6%	1,789,987.4
470 Special Education Pre-K Contract Payments - OTPS	653,496.5	-	-	602,182.8	92.1%	51,313.7
472 Charter/Contract/Foster Care Payments - OTPS	673,770.6	-	-	555,592.0	82.5%	118,178.6
474 Non-Public School and FIT Payments - OTPS	60,923.1	-	-	30,046.1	49.3%	30,877.0
491 Collective Bargaining	70,250.6	-	-	0.0	0.0%	70,250.6
* Positions awaiting fund transfer	-	(2,981)	-	-	-	-
TOTAL Tax-levy Funding PS & OTPS	\$15,858,121.3	109,683	\$340,269	\$6,065,343.9	38.2%	\$9,792,777.5
481 Categorical Programs - PS	1,279,509.1	11,141	37,272	381,351.1	29.8%	898,158.0
* Positions awaiting fund transfer	-	2,981	-	-	-	-
482 Categorical Programs OTPS	636,341.0	-	-	328,093.0	51.6%	308,248.0
Subtotal Reimbursable Programs	\$1,915,850.1	14,122	\$37,272	\$709,444.1	37.0%	\$1,206,406.0
Grand Total	\$17,773,971.4	123,805	\$377,541	\$6,774,788.0	38.1%	\$10,999,183.4

Summary

Personal Services	12,498,382.1	123,805	377,541	3,286,444.8	26.3%	9,211,937.3
OTPS	5,275,589.3	0	0	3,488,343.2	66.1%	1,787,246.1
Grand Total	\$17,773,971.4	123,805	\$377,541	\$6,774,788.0	38.1%	\$10,999,183.4

* 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 1,878 peds and 1,103 non-peds.

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 12/9/08
(\$ thousands)

Personal Service Budget Categories	Current City Budget	Filled Positions	Expenditures Year-to-Date	Last Payroll	Balance Available
001 Non-Pedagogic Personal Service	\$597,063.8	10,875	\$211,066.9	\$21,004.6	\$385,996.9
005 Pedagogic Personal Service	7,720,908.0	112,930	2,041,501.7	313,384.8	5,679,406.3
021 Part Time Positions in Headcount	-	-	-	-	-
031 Hourly Personal Service in FTEs	604,884.8	15,071	152,947.2	21,734.9	451,937.7
035 Custodial	382,721.7	956	157,531.1	11,685.7	225,190.6
040 Educational Differential	1,115.2	-	382.7	-	732.5
041 Assignment Differential	787.2	-	269.2	-	518.0
042 Longevity Differential-pensionable	9,633.2	-	3,703.2	-	5,929.9
043 Shift Differential	1,042.1	-	38.6	-	1,003.5
044 Teacher Support Aid (TSA)	-	-	-	-	-
045 Holiday Pay	-	-	2.6	-	(2.6)
046 Terminal Leave	27,703.5	-	6,971.0	-	20,732.5
047 Overtime	14,944.7	-	3,640.0	-	11,304.7
049 Back Pay - prior years	50,647.7	-	34,717.9	-	15,929.9
050 Payments - Beneficiaries Deceased Staff	80.0	-	8.1	-	71.9
051 Salary Adjustments - CB Lump Sums	-	-	-	-	-
052 Severance Payment	-	-	-	-	-
053 To be Scheduled - Lump Sums	70,250.6	-	-	-	70,250.6
054 Salary Review Adjustments	0.4	-	-	-	0.4
055 Salary Adjustments - CSA Lump Sums	-	-	-	-	-
056 Early Retirement Terminal Leave	-	-	-	-	-
057 Lump Sum Payment	409.0	-	123.5	-	285.5
058 Prep Period Coverage	23,873.0	-	2,491.4	-	21,381.6
059 Repayment of Deferrals	-	-	-	-	-
060 Interest on Deferred Wages/Late Wage Adj.	1,375.5	-	295.3	4.0	1,080.2
061 Supper Money	12.7	-	38.3	-	(25.6)
062 Health Insurance	1,378,768.3	-	242,453.6	18.2	1,136,314.8
063 Disability Benefits Insurance	477.4	-	120.4	-	357.0
064 Uniform Allowance	0.4	-	0.7	-	(0.3)
065 Social Security	772,062.9	-	176,129.6	617.8	595,933.3
066 Unemployment Insurance	19,867.2	-	1,947.1	-	17,920.1
067 Welfare Benefits	449,885.7	-	112,739.8	-	337,145.9
072 DOE Retirement Fund	-	-	909.3	-	(909.3)
079 Teachers Retirement System	-	-	20,176.8	-	(20,176.8)
081 Annuity for Pedagogues at Maximum	26,484.2	-	7,367.9	-	19,116.3
085 Workers' Compensation	26,556.0	-	-	-	26,556.0
089 Fringe Benefits - Other	1,000.0	-	95.6	-	904.4
091 Per Session	315,826.7	-	108,775.4	9,091.2	207,051.3
095 Custodial Returns	-	-	-	-	-
TOTAL PERSONAL SERVICE	\$12,498,382.1	139,832	\$3,286,444.8	\$377,541.0	\$9,211,937.3

Department of Education of the City of New York
Year-to-Date Commitments: OTPS by Category
as of 12/9/08
(\$ thousands)

OTPS Budget Categories	Current City Budget	Commitments Year-to-Date	Percent Committed	Balance Available	
100	Supplies & Materials - General	\$405,354.3	\$133,304.1	32.9%	\$272,050.2
109	Fuel Oil	75,300.8	21,010.0	27.9%	54,290.8
110	Food and Forage Supplies	168,011.7	81,517.5	48.5%	86,494.2
199	Data Processing Supplies	35,483.4	15,472.7	43.6%	20,010.7
300	Equipment	114,754.4	33,109.2	28.9%	81,645.2
337	Text Books	155,529.1	106,408.8	68.4%	49,120.3
338	Library Books	24,572.9	4,528.8	18.4%	20,044.1
400	Non-Contractual Services	431,700.7	90,249.7	20.9%	341,450.9
402	Telephone & Other Communications	29,512.2	19,631.1	66.5%	9,881.2
414	Rentals - Land, Building and Structures	142,693.8	122,675.5	86.0%	20,018.3
423	Heat, Light and Power Services	234,693.7	66,695.0	28.4%	167,998.7
451	Local Travel Expenditures - General	18,688.2	6,314.4	33.8%	12,373.8
499	Other Expenditures - General	-	-	0.0%	-
600	Contractual Services - General	71,402.3	18,195.7	25.5%	53,206.6
602	Telecommunication Maintenance - Contractual	23,086.9	9,818.4	42.5%	13,268.5
607	Maintenance & Repairs - Motor Vehicle - Contract.	180.1	153.0	85.0%	27.0
608	Maintenance & Repairs - General - Contractual	3,079.7	-	0.0%	3,079.7
612	Office Equipment Maintenance - Contractual	5,815.3	1,187.2	20.4%	4,628.1
613	Data Processing Equip. - Maintenance & Repair	33,844.4	13,149.9	38.9%	20,694.5
615	Printing Contracts - Contractual	6,818.5	3,224.2	47.3%	3,594.3
619	Security Services - Contractual	320.8	679.8	211.9%	(358.9)
622	Temporary Services - Contractual	21,438.0	10,803.3	50.4%	10,634.7
624	Cleaning Services - Contractual	99.8	158.1	158.5%	(58.3)
633	Transportation Expenditures - Contractual	5,021.2	3,174.4	63.2%	1,846.8
668	Transportation for Reimbursable Programs	59.0	-	0.0%	59.0
669	Transportation of Pupils - Contractual	1,058,630.8	1,004,078.9	94.8%	54,551.9
670	Payments to Contract Schools (Handicapped Svc)	1,012,476.6	1,017,355.1	100.5%	(4,878.5)
671	Training Programs for City Employees - Contract.	23,358.4	2,628.4	11.3%	20,729.9
676	Maintenance & Repair - Infrastructure - Contractual	102,671.0	52,983.9	51.6%	49,687.1
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	2,398.4	1,382.7	57.7%	1,015.7
682	Legal Services - Contractual	3,313.5	2,473.3	74.6%	840.2
683	Engineering & Architectural Services - Contractual	87.4	-	0.0%	87.4
684	Data Processing Consultant Services	64,915.0	63,573.7	97.9%	1,341.3
685	Professional Svcs. - Direct Educ. Svcs. to Students	621,143.4	367,433.7	59.2%	253,709.7
686	Professional Svcs. - Other - Contractual	111,277.9	65,123.4	58.5%	46,154.5
689	Professional Svcs. - Curricul. & Profess. Develop.	100,662.7	61,186.4	60.8%	39,476.3
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	723.0	442.2	61.2%	280.8
700	Fixed Charges - General	1,262.0	-	0.0%	1,262.0
704	Payments to Surety Bonds and Insurance	29,462.9	36,065.3	122.4%	(6,602.4)
708	Death Benefits	20.0	-	0.0%	20.0
718	Payments for Special Schooling - Handicapped	16,137.1	9,464.9	58.7%	6,672.2
719	Judgements & Claims - Other	388.2	35.9	9.3%	352.3
730	Tuition Payments for Out-of-City Foster Care	18,277.7	3,389.8	18.5%	14,887.9
731	Health Service Charge - Out-of-City Foster Care	2,390.2	1,595.3	66.7%	794.9
772	NYC Transit Authority - Reduced Fares (Students)	45,150.0	15,099.7	33.4%	30,050.3
773	Private Bus Comp. - Reduced Fares (Students)	12,100.0	3,044.4	25.2%	9,055.6
791	Tuition Payments to Other School Districts	3,076.1	427.1	13.9%	2,648.9
793	Payments to Fashion Institute of Technology	38,196.6	19,098.3	50.0%	19,098.3
794	Training Program for City Employees	9.2	-	0.0%	9.2
TOTAL OTHER THAN PERSONAL SERVICE		\$5,275,589.3	\$3,488,343.2	66.1%	\$1,787,246.1

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	62,864	1,388	2,120	66,372	650	54	-	8,382	9,086	64,902	10,556	75,458
	3,439	15	15	3,469	91	-	-	274	365	3,545	289	3,834
403 Special Ed Instruction & School Leadership Reimbursable	13,167	7,290	20	20,477	57	2	-	-	59	20,514	22	20,536
	107	3	-	110	1	-	-	-	1	111	-	111
415 School Support Organization Reimbursable	1,027	1	1,141	2,169	17	5	-	3	25	1,045	1,149	2,194
	-	-	-	-	-	-	-	-	-	-	-	-
421 Citywide Special Ed Instr. & School Leadership Reimbursable	5,614	5,822	413	11,849	28	27	-	344	399	11,464	784	12,248
	2	-	-	2	-	-	-	5	5	2	5	7
423 Special Ed Instructional Support Reimbursable	1,519	2	1,597	3,118	2	19	-	644	665	1,523	2,260	3,783
	-	-	-	-	-	-	-	-	-	-	-	-
435 School Facilities Reimbursable	-	-	727	727	-	-	956	-	956	-	1,683	1,683
	-	-	108	108	-	-	-	-	-	-	108	108
439 School Food Services Reimbursable	-	-	1,934	1,934	-	1	-	3,841	3,842	-	5,776	5,776
	-	-	-	-	-	-	-	-	-	-	-	-
453 Central Administration Reimbursable	180	11	2,123	2,314	2	11	-	45	58	193	2,179	2,372
	-	-	-	-	-	-	-	-	-	-	-	-
Tax-Levy Adjustments (see funding of positions note)												
	(1,878)	-	(1,103)	(2,981)	-	-	-	-	-	(1,878)	(1,103)	(2,981)
Subtotal Tax-Levy Positions	82,493	14,514	8,972	105,979	756	119	956	13,259	15,090	97,763	23,306	121,069
Subtotal Reimbursable	3,548	18	123	3,689	92	-	-	279	371	3,658	402	4,060
Subtotal	86,041	14,532	9,095	109,668	848	119	956	13,538	15,461	101,421	23,708	125,129
481 Reimbursable	7,620	2,859	677	11,156	207	7	-	352	566	10,686	1,036	11,722
Reimbursable Adjustments (see funding of positions note)												
	1,878	-	1,103	2,981	-	-	-	-	-	1,878	1,103	2,981
Subtotal Reimbursable	9,498	2,859	1,780	14,137	207	7	-	352	566	12,564	2,139	14,703
Grand Total	95,539	17,391	10,875	123,805	1,055	126	956	13,890	16,027	113,985	25,847	139,832

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of January 11, 2009. 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 1,878 peds and 1,103 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-	TOTAL	Per Diem PEDs	Hourly Admin.	Custod. Non- PEDs	Other Non- PEDs	TOTAL					
			PEDs	PEDs											
453	34	Office of the Chancellor	-	-	15	15	-	1	-	-	-	1	-	16	16
	35	Office of Student Enrollment Planning & Operations	10	-	23	33	-	-	-	-	-	-	10	23	33
	36	Office of Deputy Chancellor for Finance & Administration	1	-	14	15	-	-	-	-	-	-	1	14	15
	37	Department of Education Retirement System	-	-	74	74	-	-	-	-	-	-	-	74	74
	38	Special Commissioner of Investigation	-	-	66	66	-	-	-	-	-	-	-	66	66
	39	Division of Budget Operations and Review	-	-	51	51	-	-	-	-	-	-	-	51	51
	40	Office of Accountability	-	-	86	86	-	1	-	-	-	1	-	87	87
	41	Communications, Media Relations & Community Affairs	-	-	23	23	-	-	-	-	-	-	-	23	23
	42	Office of English Language Learners	10	-	7	17	-	-	-	-	-	-	10	7	17
	46	Division of Human Resources	27	7	342	376	-	3	-	-	-	3	34	345	379
	47	Division of Revenue Operations	-	-	32	32	-	-	-	-	-	-	-	32	32
	48	Office of Deputy Chancellor for Teaching & Learning	7	-	12	19	-	2	-	-	-	2	7	14	21
	49	Division of Instructional & Information Technology	1	-	293	294	-	2	-	-	-	2	1	295	296
	50	Special Education Initiatives	61	4	22	87	-	-	-	-	-	-	65	22	87
	51	Office of Curriculum, Instruction & Professional Development	30	-	21	51	2	-	-	1	-	3	32	22	54
	52	Division of School Facilities	-	-	88	88	-	-	-	-	-	-	-	88	88
	53	Office of Strategic Partnerships	-	-	12	12	-	-	-	-	-	-	-	12	12
	54	Division of Financial Operations	-	-	281	281	-	1	-	-	-	1	-	282	282
	57	Office of Intergovernmental Affairs	-	-	4	4	-	-	-	-	-	-	-	4	4
	58	Office of School Food and Nutrition Services	-	-	48	48	-	-	-	2	-	2	-	50	50
	60	Office of School and Youth Development	14	-	49	63	-	-	-	42	-	42	14	91	105
	61	Office of Pupil Transportation	-	-	123	123	-	1	-	-	-	1	-	124	124
	62	Office of Special Investigations	-	-	21	21	-	-	-	-	-	-	-	21	21
	63	Office of the Auditor General	-	-	45	45	-	-	-	-	-	-	-	45	45
	64	Non-Public Schools	2	-	3	5	-	-	-	-	-	-	2	3	5
	65	Office of Legal Services/Labor Relations	-	-	111	111	-	-	-	-	-	-	-	111	111
	66	Office of Equal Opportunity	-	-	7	7	-	-	-	-	-	-	-	7	7
	67	School Health	4	-	20	24	-	-	-	-	-	-	4	20	24
	68	Family Engagement and Advocacy	2	-	51	53	-	-	-	-	-	-	2	51	53
	78	Division of Contracts & Purchasing	-	-	81	81	-	-	-	-	-	-	-	81	81
	80	DOE/UFT Collaborative	6	-	-	6	-	-	-	-	-	-	6	-	6
	82	PSAL	-	-	9	9	-	-	-	-	-	-	-	9	9
	83	Deputy Chancellor for Org. Strategy, Human Capital & Ext. Affairs	-	-	6	6	-	-	-	-	-	-	-	6	6
	84	Office of Portfolio Development	3	-	30	33	-	-	-	-	-	-	3	30	33
	85	Partnership Support Office	1	-	18	19	-	-	-	-	-	-	1	18	19
	86	Chief Financial Officer	-	-	16	16	-	-	-	-	-	-	-	16	16
	96	Office of Impartial Hearings (OATH)	-	-	16	16	-	-	-	-	-	-	-	16	16
	96	Empowerment Schools Management	1	-	3	4	-	-	-	-	-	-	1	3	4
Total			180	11	2,123	2,314	2	11	-	45	58	193	2,179	2,372	

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of January 11, 2009. 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 1,878 peds and 1,103 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.	154	-	41	195	-	-	-	-	-	154	41	195
8817	Universal Pre-K (State)	690	698	-	1,388	-	-	-	-	-	1,388	-	1,388
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	5,718	687	522	6,927	191	7	-	352	550	6,596	881	7,477
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	524	1,436	28	1,988	8	-	-	-	8	1,968	28	1,996
8870	Reimbursable Support - NPS	367	7	8	382	5	-	-	-	5	379	8	387
8888	Reim. Support - Central School Supp. Pgms.	167	31	78	276	3	-	-	-	3	201	78	279
	Reimbursable Adjustments (see funding of positions note)	1,878	-	1,103	2,981	-	-	-	-	-	1,878	1,103	2,981
	Total	9,498	2,859	1,780	14,137	207	7	-	352	566	12,564	2,139	14,703

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