



**FINANCIAL
STATUS
REPORT**

FY 2010

February 2010

NYC Department
of Education



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

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John Wall
Chief Administrator

MEMORANDUM

March 24, 2010

To: Members of the Comprehensive Financial Monitoring Task Force

From: John Wall

Re: FY2010 February Financial Status Report

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

Featured in this report are summaries of the Department's first fiscal analysis and the January Financial Plan. On an overall basis, the Department's preliminary expenditure projections are aligned with anticipated resources which include January Plan adjustments and updated revenue projections. Over the next few months, the Department will continue to refine these expenditure projections which are scheduled to be released in the May FSR.

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
Summary of Comprehensive Fiscal Analysis
Personal Services & OTPS
(\$ thousands)

	Unit of Appropriation	FY2010 January Plan	Additional Budget Adjustments	Total Anticipated FMS Budget	Expenditures Forecasted	Journal Entries	FY 2010 Total Adjusted Expenditures	Projected Surplus/(Deficit)	U/A
<i>Tax-levy</i>									
401	General Ed Instruction & School Leadership - PS	5,656,805.8	(110,124.6)	5,546,681.2	5,527,282.2	(1,050.0)	5,526,232.2	20,449.0	401
402	General Ed Instruction & School Leadership - OTPS	531,749.7	25,445.4	557,195.1	559,325.5	(91.6)	559,233.9	(2,038.8)	402
403	Special Ed Instruction & School Leadership - PS	1,034,779.4	12,061.1	1,046,840.5	999,069.1	3,692.5	1,002,761.7	44,078.8	403
404	Special Ed Instruction & School Leadership - OTPS	6,424.1	(0.0)	6,424.1	2,444.7	0.0	2,444.7	3,979.3	404
415	School Support Organization - PS	188,658.3	8,000.0	196,658.3	199,786.1	0.0	199,786.1	(3,127.8)	415
416	School Support Organization - OTPS	20,204.1	(8,000.0)	12,204.1	11,959.2	0.0	11,959.2	244.9	416
421	Citywide Special Ed Instruction & School Leadership - PS	709,499.1	6,447.8	715,946.9	727,422.4	0.0	727,422.4	(11,475.5)	421
422	Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	(6,447.9)	16,967.2	16,967.2	0.0	16,967.2	0.0	422
423	Special Ed Instructional Support - PS	219,464.7	(0.0)	219,464.7	215,363.7	1,077.4	216,441.1	3,023.5	423
424	Special Ed Instructional Support - OTPS	270,890.4	(0.0)	270,890.4	236,152.7	(1,093.3)	235,059.5	35,830.9	424
435	School Facilities - PS	399,383.5	(294.5)	399,089.0	403,782.9	0.0	403,782.9	(4,693.9)	435
436	School Facilities - OTPS	166,710.0	3,364.7	170,074.7	193,905.5	0.0	193,905.5	(23,830.9)	436
438	Pupil Transportation - OTPS	1,004,985.5	5,907.2	1,010,892.7	1,002,709.3	0.0	1,002,709.3	8,183.4	438
439	School Food Services - PS	196,898.1	8,782.8	205,680.9	205,680.9	0.0	205,680.9	0.0	439
440	School Food Services - OTPS	196,321.8	(7,333.0)	188,988.8	187,757.5	0.0	187,757.5	1,231.3	440
442	School Safety - OTPS	290,167.4	(0.0)	290,167.4	290,167.4	0.0	290,167.4	0.0	442
444	Energy & Leases - OTPS	442,594.8	0.0	442,594.8	442,594.8	0.0	442,594.8	0.0	444
453	Central Administration - PS	181,561.7	(0.0)	181,561.7	192,633.9	(889.5)	191,744.4	(10,182.7)	453
454	Central Administration - OTPS	182,091.4	(152.3)	181,939.1	181,939.1	0.0	181,939.1	0.0	454
461	Fringe Benefits - PS	2,512,582.7	(10.3)	2,512,572.4	2,516,486.6	(128.0)	2,516,358.6	(3,786.1)	461
470	Special Education Pre-K Contract Payments - OTPS	764,657.2	22,773.1	787,430.3	802,931.4	0.0	802,931.4	(15,501.0)	470
472	Charter/Contract/Foster Care Payments - OTPS	900,517.6	(0.0)	900,517.6	895,225.9	8,247.3	903,473.2	(2,955.6)	472
474	Non-Public School and FIT Payments - OTPS	71,317.1	(0.0)	71,317.1	70,766.6	0.0	70,766.6	550.5	474
491	Collective Bargaining	216,510.1	(2,344.9)	214,165.2	214,165.2	0.0	214,165.2	0.0	491
TOTAL Tax-levy Funding PS & OTPS		\$16,188,189.6	(\$41,925.6)	\$16,146,264.0	\$16,096,520.1	\$9,764.7	\$16,106,284.8	\$39,979.3	Total
<i>Reimbursable Programs</i>									
481	Categorical Programs - PS	1,503,436.8	18,131.5	1,521,568.3	1,564,796.7	(2,702.3)	1,562,094.4	(40,526.1)	481
482	Categorical Programs - OTPS	747,766.4	48,580.2	796,346.6	802,379.5	(7,062.4)	795,317.1	1,029.5	482
Subtotal Reimbursable Programs		\$2,251,203.2	\$66,711.7	\$2,317,914.9	\$2,367,176.2	(\$9,764.7)	\$2,357,411.5	(\$39,496.5)	Reim.
Grand Total		\$18,439,392.8	\$24,786.2	\$18,464,179.0	\$18,463,696.3	\$0.0	\$18,463,696.3	\$482.7	Total
<i>Summary</i>									
Personal Services		\$12,819,580.2	(\$59,351.1)	\$12,760,229.1	\$12,766,469.8	\$0.0	\$12,766,469.8	(\$6,240.7)	PS
OTPS		\$5,619,812.6	\$84,137.3	\$5,703,949.9	\$5,697,226.5	\$0.0	\$5,697,226.5	\$6,723.4	OTPS
Grand Total		\$18,439,392.8	\$24,786.2	\$18,464,179.0	\$18,463,696.3	\$0.0	\$18,463,696.3	\$482.7	Tot.

Note:

1. Additional budget adjustments include modifications since the January Plan, updated revenue projections and other anticipated budget actions.

Department of Education of the City of New York
Current Approved Budget Condition
as of 2/8/10

Unit of Appropriation	Adopted Budget 7/1/09	Approved FMS Budget 1/11/10	Approved Modifications 1/11/10 - 2/8/10	Current City Budget 2/8/10
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	471,478,438	0	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	174,209,998	0	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	181,561,652	0	181,561,652
454 Central Administration - OTPS	179,792,352	182,091,352	0	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	16,232,998,480	0	16,232,998,480
481 Categorical Programs PS	1,504,630,073	1,504,764,573	0	1,504,764,573
482 Categorical Programs OTPS	708,131,342	712,810,259	0	712,810,259
TOTAL Categorical Programs	2,212,761,415	2,217,574,832	0	2,217,574,832
GRAND TOTAL	\$18,381,071,091	\$18,450,573,312	\$0	\$18,450,573,312
Plus: <u>Other System-Wide Obligations</u>				
Pension (as per the January Plan)				2,452,112,887
Debt Service (as per the January Plan)				963,250,580
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$21,865,936,779

**DEPARTMENT OF EDUCATION
FY2011 JANUARY PLAN**

\$ 000s (ALL FUNDS)

		FY2010	FY2011	FY2012	FY2013	FY2014
FY11 NOVEMBER PLAN	CITY	\$7,376,183	\$7,909,445	\$7,924,904	\$8,054,550	\$8,352,997
	OTHER CATEGORICAL	103,911	62,970	62,970	62,970	62,970
	STATE	8,178,277	8,606,038	8,956,520	9,543,352	9,593,084
	FEDERAL	2,783,214	2,780,002	1,763,554	1,763,554	1,763,554
	INTRA-CITY	13,405	8,784	8,784	8,784	8,784
TOTAL FUNDS		\$18,454,990	\$19,367,239	\$18,716,732	\$19,433,210	\$19,781,389
PEGs		Funding				
Savings from CB Recalculations	City	\$46,673	\$39,848	\$144,947	\$198,679	\$200,986
UFT CB Recalculation - City	City	(\$71,298)	(\$160,825)	(\$179,071)	(\$179,714)	(\$179,714)
UFT CB Recalculation - State	City	(\$47,532)	(\$107,217)	(\$119,381)	(\$119,809)	(\$119,809)
UFT CB Recalculation - State	State	\$47,532	\$107,217	\$119,381	\$119,809	\$119,809
UFT CB Recalculation - Federal	City	(\$26,510)	(\$59,798)	(\$66,582)	(\$66,821)	(\$66,821)
UFT CB Recalculation-Pension	City	-	-	(\$43,840)	(\$90,245)	(\$92,356)
CSA CB Recalculation - State	City	(\$744)	(\$7,391)	(\$13,538)	(\$13,696)	(\$13,696)
CSA CB Recalculation - State	State	\$744	\$7,391	\$13,538	\$13,696	\$13,696
CSA CB Recalculation - City	City	(\$1,116)	(\$11,087)	(\$20,307)	(\$20,543)	(\$20,543)
CSA CB Recalculation - Federal	City	(\$415)	(\$4,122)	(\$7,550)	(\$7,638)	(\$7,638)
CSA CB Recalculation-Pension	City	-	-	(\$5,271)	(\$10,804)	(\$11,000)
Reduce Managerial Raises	City	(\$12,000)	(\$6,232)	(\$6,232)	(\$6,232)	(\$6,232)
CEO - Funded Program	City	(\$240)	-	-	-	-
Subtotal PEGs		(\$64,906)	(\$202,216)	(\$183,906)	(\$183,319)	(\$183,319)
Subtotal PEGs (w/o State & Federal)		(\$113,182)	(\$316,824)	(\$316,824)	(\$316,824)	(\$316,824)
NEW NEEDS						
HIP HMO Rate Increase	City	\$3,499	\$24,093	\$24,966	\$26,746	\$30,031
Subtotal NN		\$3,499	\$24,093	\$24,966	\$26,746	\$30,031
OTHER ADJUSTMENTS						
UFT/CSA CB-TL for Federal Portion	City	\$49,584	\$114,234	\$129,080	\$129,407	\$129,407
UFT CB Recalculation - State	State	(\$47,532)	(\$107,217)	(\$119,381)	(\$119,809)	(\$119,809)
CSA CB Recalculation - State	State	(\$744)	(\$7,391)	(\$13,538)	(\$13,696)	(\$13,696)
Funds UFT and CSA Pension Savings	City	-	-	\$49,111	\$101,049	\$103,356
Health Benefits Agreement of 2009 Savings	City	(\$17,669)	(\$18,465)	(\$18,465)	(\$18,465)	(\$18,465)
CEO - CUNY Catch Program	City	-	\$300	-	-	-
CEO - CUNY Catch Program (transfer to CUNY)	City	(\$150)	-	-	-	-
CEO - LPN Career Ladder	City	-	\$648	-	-	-
CB Backpay Adjustment	City	\$5,768	-	-	-	-
FIT Collective Bargaining	City	\$7,348	\$7,427	\$7,427	\$7,427	\$7,427
Technical Adjustment - Foundation Aid	State	\$19,261	-	-	-	-
Mobility Tax Revision	State	\$421	(\$77)	(\$1)	(\$1)	\$40
Realignment-state revenue	State	-	(\$166,485)	-	-	-
School Safety NYPD CB Funding FICA	City	\$2	\$2	\$2	\$2	\$2
School Safety NYPD CB Funding	City	\$28	\$28	\$28	\$28	\$28
FEDERAL STIMULUS FUNDING						
Supplemental DRA	State	(\$128,897)	-	-	-	-
Supplemental DRA	Federal	\$128,897	(\$128,897)	-	-	-
ARRA Technical Adjustment (Realignment)	Federal	-	(\$70,121)	-	-	-
CD Stimulus Funding Realignment	Federal	(\$523)	-	-	-	-
ARRA McKinney-Vento	Federal	\$4,936	-	-	-	-
ARRA IDEA 611 Alignment	Federal	\$605	\$605	-	-	-
ARRA IDEA 619	Federal	-	\$7,296	-	-	-
Subtotal Other Adjustments		\$21,335	(\$368,113)	\$34,263	\$85,942	\$88,290
INTRA-CITY						
I/C w. SBS - Automotive Repair Program	Intra-City	\$118	-	-	-	-
I/C w. SBS - Culinary Arts Program	Intra-City	\$90	-	-	-	-
I/C w. SBS - Internet and Computing Core Certification	Intra-City	\$174	-	-	-	-
I/C w. SBS - Adult Practical Nursing Program	Intra-City	\$1,400	-	-	-	-
I/C w. HRA - WEP	Intra-City	\$127	-	-	-	-
I/C w. DOHMH - School Wellness	Intra-City	\$13	-	-	-	-
I/C w. DCAS - Metering Pilot	Intra-City	\$50	-	-	-	-
Subtotal I/Cs		\$1,972	\$0	\$0	\$0	\$0
MODs						
DSF Revenue	Other Categorical	\$22,500	-	-	-	-
Subtotal		\$22,500	\$0	\$0	\$0	\$0
		FY2010	FY2011	FY2012	FY2013	FY2014
FY11 JANUARY PLAN	CITY	\$7,311,411	\$7,720,888	\$7,800,228	\$7,983,920	\$8,287,959
	OTHER CATEGORICAL	\$126,411	\$62,970	\$62,970	\$62,970	\$62,970
	STATE	\$8,069,062	\$8,439,476	\$8,956,519	\$9,543,351	\$9,593,124
	FEDERAL	\$2,917,129	\$2,588,884	\$1,763,554	\$1,763,554	\$1,763,554
	INTRA-CITY	\$15,376	\$8,784	\$8,784	\$8,784	\$8,784
TOTAL FUNDS		\$18,439,389	\$18,821,002	\$18,592,056	\$19,362,579	\$19,716,390

Department of Education of the City of New York
Revenue Budget
as of 2/5/2010
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	December 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	(143,673.2)	5,597,847.4
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	(\$143,673.2)	\$7,088,035.6
<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
29999	MOBILITY TAX REIMBURSEMENT	0.0	0.0	34,458.5	34,458.5
30400	STOP DWI	334.8	334.8	0.0	334.8
Sub-Total - Restricted/Categorical Aids		\$949,068.1	\$949,068.1	\$34,458.5	\$983,526.6
Total - State Funds		\$8,180,776.9	\$8,180,776.9	(\$109,214.7)	\$8,071,562.2

Department of Education of the City of New York
Revenue Budget
as of 2/5/2010
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	December 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	2,126.9	0.0	2,126.9
13946	ARRA: DRRA RESTORATION	426,188.6	426,188.6	128,897.1	555,085.7
13947	ARRA: GOVERNMENT SERVICES FUND	97,260.1	97,260.1	0.0	97,260.1
13947	ARRA: TEACHER CENTERS	0.0	16,800.0	0.0	16,800.0
13947	ARRA: TEACHER MENTOR	0.0	886.0	0.0	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	604.9	158,301.7
13950	ARRA: MCKINNEY VENTO	0.0	0.0	4,936.4	4,936.4
14707	ARRA: IDEA SECTION 619	0.0	7,295.8	0.0	7,295.8
Sub-Total - Federal Funds		\$2,746,105.2	\$2,773,213.9	\$134,438.4	\$2,907,652.3
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	4,600.0	0.0	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	19.5	0.0	19.5
00595	OTHER SERVICES/FEES (HRA - Work Experience Pgm (WEP))	0.0	126.5	0.0	126.5
00595	OTHER SERVICES/FEES (DCAS - PlaNYC Mettering Pilot (Phase 1))	0.0	50.0	0.0	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
00596	INTRA - CITY (SBS - ARRA Automative Repair)	0.0	0.0	118.0	118.0
00596	INTRA - CITY (SBS - ARRA Culinary Arts Program)	0.0	0.0	90.0	90.0
00596	INTRA - CITY (SBS - ARRA Internet & Comput. Core Certif. Pgm.)	0.0	0.0	174.2	174.2
00596	INTRA - CITY (SBS - ARRA Adult Practical Nursing Program)	0.0	0.0	1,400.0	1,400.0
Sub-Total - Intra-City		\$8,783.8	\$13,597.2	\$1,782.2	\$15,379.4

Department of Education of the City of New York
Revenue Budget
as of 2/5/2010
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	December 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	30,500.0	0.0	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	\$126,411.2	\$0.0	\$126,411.2
Total Revenue		\$11,056,510.3	\$11,151,873.2	\$27,005.9	\$11,178,879.1
City Tax-Levy Funding		\$7,374,934.8	\$7,376,182.8	(64,772.1)	\$7,311,410.7
ADJUSTMENTS:					
- Miscellaneous Fees & Grants - included in City Tax-Levy Funding					(\$57,874.0)
- State Building Aid - not included in operating budget					(2,500.0)
- ARRA CD Violation Removal					9,477.0
November 2011 Plan Changes:					
- Federal Funding - not included in operating budget					(27,108.7)
Total November 2011 Plan Changes					(\$27,108.7)
January 2011 Plan Changes:					
- City Funding - not included in operating budget					64,772.1
- State Funding - not included in operating budget					109,214.7
- Federal Funding - not included in operating budget					(134,438.4)
- ARRA CD Violation Removal - not included in operating budget					523.0
- Intra-City Funding - not included in operating budget					(1,782.2)
Total January 2011 Plan Changes					\$38,289.2
Total Adjustments					(\$39,716.5)
CURRENT OPERATING BUDGET					\$18,450,573.3

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 2/5/2010
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 2/5/10	Cash Applied YTD - 2/5/10	Percentage Claimed YTD - 2/5/10
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	5,741,520.6	5,597,847.4	2,870,760.3	1,200,422.2	51.3%
29359	EDUCATION GRANTS	1,200.0	1,200.0	600.0	195.2	50.0%
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	243,199.6	79,127.4	50.0%
27923	PRIVATE EXCESS COST AID	145,901.8	145,901.8	72,950.9	32,152.0	50.0%
27924	CAREER EDUCATION	84,211.5	84,211.5	42,105.7	13,699.5	50.0%
29253	COMPUTER ADMINISTRATION AID	29,758.6	29,758.6	14,879.3	4,841.1	50.0%
29290	HIGH COST AID	260,182.7	260,182.7	130,091.3	57,336.0	50.0%
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	11,876.0	3,864.0	50.0%
Sub-Total - General Support Aids		\$7,231,708.8	\$7,088,035.6	\$3,616,257.9	\$1,621,432.2	51.0%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	0.0	0.0%
27900	SCHOOL LUNCH	9,390.7	9,390.7	3,305.0	699.4	35.2%
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%
29356	TEACHING CENTERS / TEACHER MENTOR	0.0	0.0	555.8	555.8	0.0%
29603	SCHOOL BREAKFAST	3,580.5	3,580.5	1,321.8	660.8	36.9%
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%
29999	MOBILITY TAX REIMBURSEMENT	0.0	34,458.5	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	\$983,526.6	\$208,981.5	\$166,423.7	21.2%
Total - State Funds		\$8,180,776.9	\$8,071,562.2	\$3,825,239.4	\$1,787,855.9	47.4%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 2/5/2010
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 2/5/10	Cash Applied YTD - 2/5/10	Percentage Claimed YTD - 2/5/10
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	1,036.3	34.8	5.2%
13902	FEDERAL SCHOOL LUNCH	251,462.8	251,462.8	51,231.4	1,019.2	20.4%
13905	VOCATIONAL EDUCATION	14,369.7	14,369.7	6,041.8	2,971.1	42.0%
13907	SCHOOL BREAKFAST PROGRAM	48,951.9	48,951.9	10,895.6	541.2	22.3%
13910	FEDERAL BILINGUAL EDUCATION	640.7	640.7	57.2	57.2	8.9%
13912	ECIA TITLE I	795,800.0	795,800.0	248,187.6	1,172.2	31.2%
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	25,000.0	5,838.0	4,503.7	23.4%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	97,052.6	0.0	37.1%
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	16,223.4	6,824.4	12.7%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	2,026.0	1,549.0	24.5%
13928	DRUG-FREE SCHOOLS	17,137.7	17,137.7	668.1	417.5	3.9%
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	2,226.8	1,729.8	10.6%
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	2,455.1	1,556.0	37.4%
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	3,703.3	1,920.9	25.1%
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	555,085.7	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	158,301.7	0.0	0.0	0.0%
13950	ARRA: MCKINNEY VENTO	0.0	4,936.4	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	\$2,907,652.3	\$480,863.0	\$48,706.6	16.5%
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	27,819.0	203.5	79.5%
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	647.8	451.3	19.5%
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	\$29,736.2	\$654.8	23.5%
Total Revenue		\$10,989,852.5	\$11,105,625.7	\$4,335,838.6	\$1,837,217.3	39.0%

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
as of 2/3/10
(\$ thousands)

Unit of Appropriation	Current City Budget	Full-time Positions on Payroll * *	Last Payroll	Year-to-Date Commitments 2/3/10	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,350,162.5	65,895	215,275	\$2,334,362.5	43.6%	\$3,015,800.0
402 General Ed Instruction & School Leadership OTPS	471,478.4	-	29 (1)	383,943.4	81.4%	87,535.1
403 Special Ed Instruction & School Leadership PS	1,382,401.6	17,841	40,916	415,666.5	30.1%	966,735.1
404 Special Ed Instruction & School Leadership OTPS	6,424.1	-	-	1,415.2	22.0%	5,008.9
415 School Support Organization - PS	188,658.3	2,110	7,481	109,742.4	58.2%	78,915.9
416 School Support Organization - OTPS	20,204.1	-	-	7,544.9	37.3%	12,659.2
421 Citywide Special Ed Instruction & School Leadership - PS	709,499.1	12,194	28,340	317,937.6	44.8%	391,561.5
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	-	-	9,939.4	42.4%	13,475.7
423 Special Ed Instructional Support - PS	288,859.8	2,753	8,467	95,893.5	33.2%	192,966.2
424 Special Ed Instructional Support - OTPS	200,890.4	-	-	82,561.1	41.1%	118,329.2
435 School Facilities - PS	394,416.6	740	13,979	239,801.3	60.8%	154,615.3
436 School Facilities - OTPS	174,210.0	-	-	123,402.9	70.8%	50,807.1
438 Pupil Transportation - OTPS	1,004,985.5	-	-	771,501.6	76.8%	233,483.9
439 School Food Services - PS	196,898.1	1,893	7,330	87,164.6	44.3%	109,733.4
440 School Food Services - OTPS	196,321.8	-	-	121,366.8	61.8%	74,955.0
442 School Safety - OTPS	290,137.1	-	-	46,937.1	16.2%	243,200.0
444 Energy & Leases - OTPS	442,594.8	-	-	234,650.1	53.0%	207,944.7
453 Central Administration - PS	181,561.7	2,267	6,820	110,846.4	61.1%	70,715.3
454 Central Administration - OTPS	182,091.4	-	-	94,230.1	51.7%	87,861.3
461 Fringe Benefits - PS	2,524,544.2	-	740	941,623.8	37.3%	1,582,920.5
470 Special Education Pre-K Contract Payments - OTPS	764,657.2	-	-	561,502.7	73.4%	203,154.5
472 Charter/Contract/Foster Care Payments - OTPS	853,844.7	-	-	697,644.5	81.7%	156,200.2
474 Non-Public School and FIT Payments - OTPS	63,969.3	-	-	32,151.5	50.3%	31,817.7
491 Collective Bargaining	320,772.9	-	-	0.0	0.0%	320,772.9
* Tax-levy Adjustments - (see funding of positions note)	-	(865)	-	-	-	-
TOTAL Tax-levy Funding PS & OTPS	\$16,232,998.5	104,828	\$329,376	\$7,821,829.8	48.2%	\$8,411,168.7
481 Categorical Programs - PS	1,504,764.6	15,888	48,591	673,464.5	44.8%	831,300.1
* Reimbursable Adjustments - (see funding of positions note)	-	865	-	-	-	-
482 Categorical Programs OTPS	712,810.3	-	-	458,641.0	64.3%	254,169.3
Subtotal Reimbursable Programs	\$2,217,574.8	16,753	\$48,591	\$1,132,105.5	51.1%	\$1,085,469.4
Grand Total	\$18,450,573.3	121,581	\$377,968	\$8,953,935.3	48.5%	\$9,496,638.1

Summary

Personal Services	13,042,539.2	121,581	377,938	5,326,503.1	40.8%	7,716,036.1
OTPS	5,408,034.1	0	29	3,627,432.1	67.1%	1,780,601.9
Grand Total	\$18,450,573.3	121,581	\$377,968	\$8,953,935.3	48.5%	\$9,496,638.1

(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 142 peds from U/A 481 and 1,007 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 2/3/10
(\$ thousands)

Personal Service Budget Categories	Current City Budget	Filled Positions	Expenditures Year-to-Date	Last Payroll	Balance Available
001 Non-Pedagogic Personal Service	\$629,438.2	10,871	\$332,804.0	22,185.4	\$296,634.2
005 Pedagogic Personal Service	7,815,100.7	110,710	3,280,137.8	311,095.4	4,534,962.9
021 Part Time Positions in Headcount	1,433.5	24	672.7	66.1	760.8
031 Hourly Personal Service in FTEs	536,562.8	13,924	216,790.5	22,437.6	319,772.3
035 Custodial	389,177.1	918	238,474.1	12,765.5	150,702.9
040 Educational Differential	1,570.2	-	678.0	-	892.2
041 Assignment Differential	696.5	-	396.3	-	300.2
042 Longevity Differential-pensionable	12,264.9	-	6,460.7	-	5,804.1
043 Shift Differential	92.1	-	68.5	-	23.7
045 Holiday Pay	-	-	3.5	-	(3.5)
046 Terminal Leave	27,657.2	-	7,986.5	-	19,670.7
047 Overtime	12,661.1	-	6,321.3	-	6,339.7
049 Back Pay - prior years	15,647.7	-	20,080.2	31.7	(4,432.4)
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	-	-	2,840.7	-	(2,840.7)
057 Lump Sum Payment	409.0	-	249.5	-	159.5
058 Prep Period Coverage	23,873.0	-	5,057.7	-	18,815.3
060 Interest on Deferred Wages/Late Wage Adj.	1,375.5	-	384.7	5.4	990.8
061 Supper Money	122.0	-	100.0	-	22.1
062 Health Insurance	1,535,083.0	-	531,798.9	73.3	1,003,284.1
063 Disability Benefits Insurance	518.1	-	111.7	-	406.4
064 Uniform Allowance	500.4	-	469.3	-	31.1
065 Social Security	759,838.5	-	318,887.7	661.1	440,950.8
066 Unemployment Insurance	43,936.2	-	15,778.5	-	28,157.7
067 Welfare Benefits	518,289.0	-	160,612.3	-	357,676.7
072 DOE Retirement Fund	-	-	-	-	-
079 Teachers Retirement System	-	-	-	-	-
081 Annuity for Pedagogues at Maximum	28,770.3	-	18,131.8	-	10,638.5
085 Workers' Compensation	28,848.4	-	13,600.9	-	15,247.4
089 Fringe Benefits - Other	-	-	80.4	-	(80.4)
091 Per Session	337,825.5	-	147,547.9	8,616.9	190,277.6
095 Custodial Returns	-	-	(58.2)	-	58.2
TOTAL PERSONAL SERVICE	\$13,042,539.2	136,447	\$5,326,503.1	\$377,938.3	\$7,716,036.1

Department of Education of the City of New York
Year-to-Date Commitments: OTPS by Category
as of 2/3/10
(\$ thousands)

OTPS Budget Categories	City Budget	Commitments Year-to-Date	Percent Committed	Balance Available	
100	Supplies & Materials - General	317,699.4	\$134,971.1	42.5%	\$182,728.3
109	Fuel Oil	43,014.8	39,750.0	92.4%	3,264.8
110	Food and Forage Supplies	147,407.6	102,293.1	69.4%	45,114.5
199	Data Processing Supplies	28,816.7	17,951.0	62.3%	10,865.7
300	Equipment	92,736.3	35,068.7	37.8%	57,667.6
337	Text Books	150,166.6	94,854.4	63.2%	55,312.2
338	Library Books	21,946.5	4,802.3	21.9%	17,144.2
400	Non-Contractual Services	467,843.0	92,758.0	19.8%	375,085.0
402	Telephone & Other Communications	30,203.5	13,789.4	45.7%	16,414.2
414	Rentals - Land, Building and Structures	150,316.7	131,729.3	87.6%	18,587.4
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	5,997.9	38.0%	9,773.4
600	Contractual Services - General	74,441.3	24,406.5	32.8%	50,034.8
602	Telecommunication Maintenance - Contractual	16,194.6	11,119.3	68.7%	5,075.3
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	992.1	17.0%	4,830.1
613	Data Processing Equip. - Maintenance & Repair	23,520.7	16,560.7	70.4%	6,960.0
615	Printing Contracts - Contractual	7,311.7	4,352.5	59.5%	2,959.2
619	Security Services - Contractual	755.4	682.1	90.3%	73.4
622	Temporary Services - Contractual	20,938.0	12,169.9	58.1%	8,768.1
624	Cleaning Services - Contractual	183.4	130.6	71.2%	52.8
633	Transportation Expenditures - Contractual	5,024.7	1,817.8	36.2%	3,206.9
668	Transportation for Reimbursable Programs	59.0	-	0.0%	59.0
669	Transportation of Pupils - Contractual	1,038,915.8	880,055.2	84.7%	158,860.6
670	Payments to Contract Schools (Handicapped Svc)	1,256,390.9	1,068,214.3	85.0%	188,176.5
671	Training Programs for City Employees - Contract.	17,230.7	12,096.0	70.2%	5,134.7
676	Maintenance & Repair - Infrastructure - Contractual	96,921.5	86,829.1	89.6%	10,092.4
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	2,398.4	1,069.0	44.6%	1,329.4
682	Legal Services - Contractual	13,313.5	6,798.6	51.1%	6,514.8
683	Engineering & Architectural Services - Contractual	87.4	-	0.0%	87.4
684	Data Processing Consultant Services	57,893.0	34,629.4	59.8%	23,263.6
685	Professional Svcs. - Direct Educ. Svcs. to Students	651,598.5	509,165.0	78.1%	142,433.5
686	Professional Svcs. - Other - Contractual	97,880.0	76,912.9	78.6%	20,967.0
689	Professional Svcs. - Curricul. & Profess. Develop.	95,696.1	46,495.5	48.6%	49,200.6
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	752.7	507.4	67.4%	245.3
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	10,989.5	32.3%	23,047.8
718	Payments for Special Schooling - Handicapped	16,137.1	17,953.4	111.3%	(1,816.3)
719	Judgements & Claims - Other	388.2	557.1	143.5%	(168.8)
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	2,190.2	91.6%	200.0
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	3,923.9	25.4%	11,526.4
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	32.7	2.1	6.5%	30.6
TOTAL OTHER THAN PERSONAL SERVICE		\$5,408,034.1	\$3,627,432.1	67.1%	\$1,780,601.9

Department of Education of the City of New York

Current Headcount Summary - December 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-	TOTAL	Per Diem PEDs	Hourly Admin.	Custod.	Non-PEDs	TOTAL			
		Para PEDs	PEDs				Non-PEDs					
401 General Ed Instruction & School Leadership Reimbursable	57,617	1,416	2,471	61,504	389	51	-	7,395	7,835	59,422	9,917	69,339
	4,136	241	14	4,391	29	-	-	241	270	4,406	255	4,661
403 Special Ed Instruction & School Leadership Reimbursable	11,150	6,594	17	17,761	45	2	-	1	48	17,789	20	17,809
	79	1	-	80	2	-	-	-	2	82	-	82
415 School Support Organization Reimbursable	1,003	-	1,107	2,110	13	11	-	6	30	1,016	1,124	2,140
	-	-	-	-	-	-	-	-	-	-	-	-
421 Citywide Special Ed Instr. & School Leadership Reimbursable	5,752	5,994	446	12,192	23	32	-	344	399	11,769	822	12,591
	2	-	-	2	-	-	-	4	4	2	4	6
423 Special Ed Instructional Support Reimbursable	1,245	2	1,506	2,753	7	24	-	696	727	1,254	2,226	3,480
	-	-	-	-	-	-	-	-	-	-	-	-
435 School Facilities Reimbursable	-	-	642	642	-	-	918	-	918	-	1,560	1,560
	-	-	98	98	-	-	-	-	-	-	98	98
439 School Food Services Reimbursable	-	-	1,893	1,893	-	3	-	3,922	3,925	-	5,818	5,818
	-	-	-	-	-	-	-	-	-	-	-	-
453 Central Administration Reimbursable	171	8	2,088	2,267	-	19	-	54	73	179	2,161	2,340
	-	-	-	-	-	-	-	-	-	-	-	-
Tax-Levy Adjustments (see funding of positions note)	142	-	(1,007)	(865)	-	-	-	-	-	142	(1,007)	(865)
Subtotal Tax-Levy Positions	77,080	14,014	9,163	100,257	477	142	918	12,418	13,955	91,571	22,641	114,212
Subtotal Reimbursable	4,217	242	112	4,571	31	-	-	245	276	4,490	357	4,847
Subtotal	81,297	14,256	9,275	104,828	508	142	918	12,663	14,231	96,061	22,998	119,059
481 Reimbursable	11,770	3,529	589	15,888	163	17	-	455	635	15,462	1,061	16,523
Reimbursable Adjustments (see funding of positions note)	(142)	-	1,007	865	-	-	-	-	-	(142)	1,007	865
Subtotal Reimbursable	11,628	3,529	1,596	16,753	163	17	-	455	635	15,320	2,068	17,388
Grand Total	92,925	17,785	10,871	121,581	671	159	918	13,118	14,866	111,381	25,066	136,447

** includes 24 fte positions in o/c 021.

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 1/22/10.
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 142 peds from U/A 481 and 1,007 non-peds to u/a 481.

Department of Education of the City of New York

Current Headcount - December 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			26	34	-	-	-	-	8	26	34	
	36			32	33	-	-	-	1	1	33	34	
	37			77	77	-	-	-	-	-	77	77	
	38			64	64	-	-	-	-	-	64	64	
	39			47	47	-	-	-	1	1	48	48	
	40			80	80	-	1	-	-	1	81	81	
	40			-	-	-	-	-	1	1	1	1	
	41			18	18	-	-	-	-	-	18	18	
	42			7	16	-	-	-	-	9	7	16	
	46		4	317	349	-	3	-	5	8	325	357	
	47			31	31	-	-	-	-	-	31	31	
	48			19	24	-	-	-	-	5	19	24	
	49			335	336	-	8	-	1	9	344	345	
	50		4	16	76	-	-	-	-	60	16	76	
	51			13	42	-	-	-	-	29	13	42	
	52			77	77	-	-	-	-	-	77	77	
	53			9	9	-	-	-	-	-	9	9	
	54			267	267	-	1	-	-	1	268	268	
	57			4	4	-	-	-	-	-	4	4	
	58			42	42	-	-	-	-	-	42	42	
	60			41	52	-	-	-	43	43	84	95	
	61			124	124	-	3	-	1	4	128	128	
	62			21	21	-	-	-	-	-	21	21	
	63			46	46	-	1	-	-	1	47	47	
	64			3	8	-	-	-	-	5	3	8	
	65			118	118	-	1	-	-	1	119	119	
	66			7	7	-	-	-	-	-	7	7	
	67			18	22	-	-	-	-	4	18	22	
	68			46	49	-	-	-	-	3	46	49	
	78			73	73	-	1	-	-	1	74	74	
	80			-	6	-	-	-	-	6	-	6	
	82			5	5	-	-	-	-	-	5	5	
	83			22	22	-	-	-	-	-	22	22	
	85			14	16	-	-	-	1	1	15	17	
	86			18	18	-	-	-	-	-	18	18	
	96			16	16	-	-	-	-	-	16	16	
	96			28	31	-	-	-	-	3	28	31	
Total		171	8	2,088	2,267	-	19	-	54	73	179	2,161	2,340

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 1/22/10. 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 142 peds from U/A 481 and 1,007 non-peds to u/a 481.

Department of Education of the City of New York
Current Headcount - December 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	Total Non-PEDs	Grand Total FT / FTEs
8816	Regional & Citywide Instr. & Oper. Admin.	40	-	13	53	-	-	-	-	-	40	13	53
8817	Universal Pre-K (State)	571	731	-	1,302	-	-	-	-	-	1,302	-	1,302
8822	Learning Academy (SCS)	3	-	-	3	-	-	-	-	-	3	-	3
8831	Default Code (positions to be scheduled)	14	1	30	45	-	-	-	1	1	15	31	46
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	6,002	380	439	6,821	140	-	-	411	551	6,522	850	7,372
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	422	1,708	26	2,156	-	14	-	1	15	2,130	41	2,171
8870	Reimbursable Support - NPS	336	6	7	349	8	-	-	-	8	350	7	357
8888	Reim. Support - Central School Supp. Pgms.	148	34	73	255	1	3	-	-	4	183	76	259
S003	Title I Grants to Local Educational Agencies, Recovery Act	3,560	33	-	3,593	13	-	-	42	55	3,606	42	3,648
S006	Special Education Grants to States (IDEA), Recovery Act	633	636	-	1,269	1	-	-	-	1	1,270	-	1,270
S020	SFS- Gov. Services, Recovery Act (Teacher Centers)	41	-	1	42	-	-	-	-	-	41	1	42
--	Reimbursable Adjustments (see funding of positions note)	(142)	-	1,007	865	-	-	-	-	-	(142)	1,007	865
Total		11,628	3,529	1,596	16,753	163	17	-	455	635	15,320	2,068	17,388

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 1/22/10. 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:**
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