

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.