

**Department of Education of the City of New York**  
**Summary of Comprehensive Fiscal Analysis**  
**Personal Services & OTPS**  
**(\$ thousands)**

	Unit of Appropriation	February Forecast + Anticipated Revenues & U/A transfers*	Forecasted Expenditures	Journal Entries	FY 2011 Total Adjusted Expenditures	Projected Surplus/(Deficit)	U/A
401	General Ed Instruction & School Leadership - PS	5,463,246.2	5,449,591.5	1,355.3	5,450,946.8	12,299.4	401
402	General Ed Instruction & School Leadership - OTPS	595,067.9	595,067.8	0.0	595,067.8	0.0	402
403	Special Ed Instruction & School Leadership - PS	1,039,742.2	1,035,075.5	(135.6)	1,034,939.9	4,802.3	403
404	Special Ed Instruction & School Leadership - OTPS	3,825.0	3,640.0	0.0	3,640.0	185.0	404
415	School Support Organization - PS	181,715.2	132,283.5	377.6	132,661.1	49,054.1	415
416	School Support Organization - OTPS	8,664.4	14,041.7	0.0	14,041.7	(5,377.3)	416
421	Citywide Special Ed Instruction & School Leadership - PS	758,143.6	753,975.6	0.0	753,975.6	4,168.0	421
422	Citywide Special Ed Instruction & School Leadership - OTPS	18,938.6	17,546.2	0.0	17,546.2	1,392.4	422
423	Special Ed Instructional Support - PS	244,029.9	233,848.5	1,014.8	234,863.3	9,166.6	423
424	Special Ed Instructional Support - OTPS	282,738.8	271,385.0	0.0	271,385.0	11,353.8	424
435	School Facilities - PS	396,779.7	402,416.6	0.0	402,416.6	(5,636.9)	435
436	School Facilities - OTPS	200,012.9	201,556.7	0.0	201,556.7	(1,543.8)	436
438	Pupil Transportation - OTPS	992,879.0	1,022,014.3	0.0	1,022,014.3	(29,135.2)	438
439	School Food Services - PS	198,823.1	198,823.2	0.0	198,823.2	(0.0)	439
440	School Food Services - OTPS	204,155.6	192,575.9	0.0	192,575.9	11,579.7	440
442	School Safety - OTPS	295,621.5	295,621.5	0.0	295,621.5	0.0	442
444	Energy & Leases - OTPS	467,984.4	464,984.0	0.0	464,984.0	3,000.4	444
453	Central Administration - PS	136,524.3	176,105.0	(2,612.1)	173,492.9	(36,968.6)	453
454	Central Administration - OTPS	153,167.6	169,798.4	0.0	169,798.4	(16,630.8)	454
461	Fringe Benefits - PS	2,639,365.3	2,651,748.5	0.0	2,651,748.5	(12,383.2)	461
470	Special Education Pre-K Contract Payments - OTPS	970,318.8	943,673.8	0.0	943,673.8	26,645.0	470
472	Charter/Contract/Foster Care Payments - OTPS	1,133,258.5	1,134,900.0	0.0	1,134,900.0	(1,641.5)	472
474	Non-Public School and FIT Payments - OTPS	71,396.3	71,396.3	0.0	71,396.3	0.0	474
491	Collective Bargaining	11,986.6	11,986.6	0.0	11,986.6	0.0	491
<b>TOTAL Tax-levy Funding PS &amp; OTPS</b>		<b>\$16,468,385.5</b>	<b>\$16,444,056.1</b>	<b>\$0.0</b>	<b>\$16,444,056.1</b>	<b>\$24,329.3</b>	<b>Total</b>
<b>Reimbursable Programs</b>							
481	Categorical Programs - PS	1,517,926.0	1,532,182.4	0.0	1,532,182.4	(14,256.4)	481
482	Categorical Programs - OTPS	915,089.7	915,089.7	0.0	915,089.7	(0.0)	482
<b>Subtotal Reimbursable Programs</b>		<b>2,433,015.7</b>	<b>\$2,447,272.1</b>	<b>\$0.0</b>	<b>\$2,447,272.1</b>	<b>(\$14,256.4)</b>	<b>Reim.</b>
<b>Grand Total</b>		<b>\$18,901,401.2</b>	<b>\$18,891,328.3</b>	<b>\$0.0</b>	<b>\$18,891,328.3</b>	<b>\$10,072.9</b>	<b>Grand Total</b>
<b>Summary</b>							
Personal Services		\$12,588,282.2	\$12,578,037.0	\$0.0	\$12,578,037.0	\$10,245.2	PS
OTPS		\$6,313,119.0	\$6,313,291.3	\$0.0	\$6,313,291.3	(\$172.3)	OTPS
<b>Grand Total</b>		<b>\$18,901,401.2</b>	<b>\$18,891,328.3</b>	<b>\$0.0</b>	<b>\$18,891,328.3</b>	<b>\$10,072.9</b>	<b>Total</b>

Anticipated OTPS Disallowances	(\$10,000.0)
Net Surplus/(Need)	\$72.9

\* The February Plan budget has been adjusted to reflect anticipated revenues and proposed realignments between the City and DOE accounting systems.

**Notes:**

1. FMS budget includes \$40m surplus roll.