

Department of Education of the City of New York
Summary of Comprehensive Fiscal Analysis- FY2012
Personal Services & OTPS
(\$ thousands)

UOA		November Plan Budget	Revenue Adjustments	November Financial Plan + Anticipated Revenues & U/A transfers*	Forecasted Expenditures	Journal Entries	FY2012 Total Adjusted Forecasted Expenditures	Projected Surplus/(Deficit)	UOA
401	General Ed Instruction & School Leadership - PS	5,634,683.2	(26,442.3)	5,608,240.9	5,509,494.9	(7,839.2)	5,501,655.6	106,585.3	401
402	General Ed Instruction & School Leadership - OTPS	495,082.2	(7,992.2)	487,090.0	509,676.8	-	509,676.8	(22,586.7)	402
403	Special Ed Instruction & School Leadership - PS	1,050,958.9	16,839.5	1,067,798.4	1,160,604.1	3,551.9	1,164,156.0	(96,357.6)	403
404	Special Ed Instruction & School Leadership - OTPS	6,825.0	-	6,825.0	3,176.5	-	3,176.5	3,648.6	404
415	School Support Organization - PS	130,761.9	-	130,761.9	145,843.3	157.0	146,000.3	(15,238.4)	415
416	School Support Organization - OTPS	13,751.7	-	13,751.7	13,751.7	-	13,751.7	(0.0)	416
421	Citywide Special Ed Instruction & School Leadership - PS	771,490.0	-	771,490.0	734,624.6	26,022.9	760,647.5	10,842.5	421
422	Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	-	23,415.1	17,750.4	-	17,750.4	5,664.7	422
423	Special Ed Instructional Support - PS	246,360.1	-	246,360.1	247,655.1	5,268.8	252,923.9	(6,563.8)	423
424	Special Ed Instructional Support - OTPS	333,838.0	-	333,838.0	317,468.5	-	317,468.5	16,369.5	424
435	School Facilities - PS	396,407.2	-	396,407.2	396,105.0	-	396,105.0	302.2	435
436	School Facilities - OTPS	217,619.5	-	217,619.5	217,854.3	-	217,854.3	(234.8)	436
438	Pupil Transportation - OTPS	1,079,760.6	(4,185.1)	1,075,575.6	1,062,412.5	-	1,062,412.5	13,163.1	438
439	School Food Services - PS	198,898.1	13,962.4	212,860.5	199,389.9	-	199,389.9	13,470.7	439
440	School Food Services - OTPS	215,831.6	-	215,831.6	198,121.4	-	198,121.4	17,710.2	440
442	School Safety - OTPS	302,021.2	-	302,021.2	302,021.2	-	302,021.2	-	442
444	Energy & Leases - OTPS	502,151.2	-	502,151.2	502,357.2	-	502,357.2	(206.0)	444
453	Central Administration - PS	143,665.3	-	143,665.3	152,313.7	(279.6)	152,034.0	(8,368.8)	453
454	Central Administration - OTPS	164,945.0	-	164,945.0	164,944.9	-	164,944.9	0.0	454
461	Fringe Benefits - PS	2,748,456.8	-	2,748,456.8	2,810,022.4	-	2,810,022.4	(61,565.5)	461
470	Special Education Pre-K Contract Payments - OTPS	1,084,901.5	-	1,084,901.5	1,084,901.5	-	1,084,901.5	-	470
472	Charter/Contract/Foster Care Payments - OTPS	1,496,985.8	-	1,496,985.8	1,458,266.7	-	1,458,266.7	38,719.0	472
474	Non-Public School and FIT Payments - OTPS	71,146.3	-	71,146.3	71,146.3	-	71,146.3	-	474
	TOTAL Tax-levy Funding PS & OTPS	\$17,329,956.2	(\$7,817.6)	\$17,322,138.6	\$17,279,902.8	\$26,881.6	\$17,306,784.5	\$15,354.1	
481	Categorical Programs - PS	1,359,325.6	(79,740.9)	1,279,584.7	1,325,343.7	(26,881.6)	1,298,462.0	(18,877.3)	481
482	Categorical Programs - OTPS	766,873.9	127,399.3	894,273.1	895,781.8	-	895,781.8	(1,508.7)	482
	Reimbursable Subtotal	\$2,126,199.5	\$47,658.4	\$2,173,857.9	\$2,221,125.5	(\$26,881.6)	\$2,194,243.9	(\$20,386.0)	Reimbursable Subtotal
	Grand Total	\$19,456,155.7	\$39,840.7	\$19,495,996.4	\$19,501,028.3	\$0.0	\$19,501,028.3	(\$5,031.9)	Grand Total

* The November 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.
2. The above adjusted budget assumes that Private Excess Cost revenue will be maintained at a level of \$167.5m which is \$20m higher than the amount included in the January Financial Plan and the Governor's proposed budget. It should be noted that although the Governor's budget caps Private Excess Cost at the level of students stacked at a certain point in time, the State Legislature has, in the past, repeatedly overturned this cap. As a result, we are confident that Private Excess Cost revenues of \$167.5m will be achieved.