

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

	Unit of Appropriation	Executive Budget Forecast	Anticipated Budget Actions	Total Anticipated FMS Budget	Expenditures Forecasted	Journal Entries	FY 2010 Total Adjusted Expenditures	Projected Surplus/(Deficit)	U/A
<u>Tax-levy</u>									
401	General Ed Instruction & School Leadership - PS	5,527,847.1	(0.0)	5,527,847.1	5,471,694.7	(5,087.9)	5,466,606.8	61,240.3	401
402	General Ed Instruction & School Leadership - OTPS	574,590.3	9,378.8	583,969.1	582,889.9	0.0	582,889.9	1,079.1	402
403	Special Ed Instruction & School Leadership - PS	1,034,779.4	10,416.8	1,045,196.2	1,002,530.6	(806.0)	1,001,724.6	43,471.6	403
404	Special Ed Instruction & School Leadership - OTPS	6,424.1	0.0	6,424.1	2,826.0	0.0	2,826.0	3,598.1	404
415	School Support Organization - PS	190,230.2	7,028.6	197,258.8	199,202.0	0.0	199,202.0	(1,943.1)	415
416	School Support Organization - OTPS	20,204.1	(7,028.6)	13,175.5	13,175.5	0.0	13,175.5	(0.0)	416
421	Citywide Special Ed Instruction & School Leadership - PS	709,499.1	5,277.1	714,776.2	730,574.3	3,633.6	734,207.9	(19,431.7)	421
422	Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	(5,277.1)	18,138.0	17,509.3	0.0	17,509.3	628.7	422
423	Special Ed Instructional Support - PS	219,464.7	0.0	219,464.7	233,421.4	5,464.0	238,885.4	(19,420.7)	423
424	Special Ed Instructional Support - OTPS	270,890.4	0.0	270,890.4	223,534.4	(59.8)	223,474.6	47,415.8	424
435	School Facilities - PS	400,683.4	(2,477.0)	398,206.4	405,703.5	0.0	405,703.5	(7,497.0)	435
436	School Facilities - OTPS	171,995.6	750.0	172,745.6	190,018.2	0.0	190,018.2	(17,272.6)	436
438	Pupil Transportation - OTPS	1,012,040.9	(0.0)	1,012,040.9	997,845.0	0.0	997,845.0	14,195.9	438
439	School Food Services - PS	199,334.8	3,261.4	202,596.2	205,630.3	0.0	205,630.3	(3,034.0)	439
440	School Food Services - OTPS	195,451.5	(3,261.5)	192,190.0	192,190.1	0.0	192,190.1	(0.0)	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	443,843.1	(750.0)	443,093.1	443,093.1	0.0	443,093.1	(0.0)	444
453	Central Administration - PS	183,133.5	0.0	183,133.5	186,703.1	(42.6)	186,660.5	(3,527.0)	453
454	Central Administration - OTPS	182,678.4	(0.0)	182,678.4	182,545.6	(47.2)	182,498.4	179.9	454
461	Fringe Benefits - PS	2,483,534.9	0.0	2,483,534.9	2,510,448.1	(425.0)	2,510,023.1	(26,488.2)	461
470	Special Education Pre-K Contract Payments - OTPS	838,552.9	0.0	838,552.9	838,552.9	0.0	838,552.9	0.1	470
472	Charter/Contract/Foster Care Payments - OTPS	900,517.6	0.0	900,517.6	911,885.6	47.2	911,932.8	(11,415.2)	472
474	Non-Public School and FIT Payments - OTPS	71,317.1	0.0	71,317.1	70,571.5	0.0	70,571.5	745.6	474
491	Collective Bargaining	211,013.6	0.0	211,013.6	211,013.6	0.0	211,013.6	0.0	491
TOTAL Tax-levy Funding PS & OTPS		\$16,161,609.2	\$17,318.6	\$16,178,927.8	\$16,113,726.2	\$2,676.2	\$16,116,402.4	\$62,525.4	Total
<u>Reimbursable Programs</u>									
481	Categorical Programs - PS	1,552,418.4	(44,605.9)	1,507,812.5	1,553,127.5	(2,736.1)	1,550,391.4	(42,578.9)	481
482	Categorical Programs - OTPS	743,036.7	71,129.6	814,166.3	823,618.9	59.8	823,678.8	(9,512.4)	482
Subtotal Reimbursable Programs		\$2,295,455.1	\$26,523.7	\$2,321,978.8	\$2,376,746.4	(\$2,676.2)	\$2,374,070.2	(\$52,091.3)	Reim.
Grand Total		\$18,457,064.3	\$43,842.3	\$18,500,906.6	\$18,490,472.5	\$0.0	\$18,490,472.5	\$10,434.1	Grand Total
<u>Summary</u>									
Personal Services		\$12,711,939.1	(\$21,098.9)	\$12,690,840.2	\$12,710,049.0	\$0.0	\$12,710,049.0	(\$19,208.8)	PS
OTPS		\$5,745,125.2	\$64,941.2	\$5,810,066.4	\$5,780,423.5	\$0.0	\$5,780,423.5	\$29,642.9	OTPS
Grand Total		\$18,457,064.3	\$43,842.3	\$18,500,906.6	\$18,490,472.5	\$0.0	\$18,490,472.5	\$10,434.1	Tot.

Notes:

- Additional budget adjustments include updated revenue projections, and other anticipated budget actions.
- OTPS disallowances are currently estimated @ \$10m; this amount may change by the time DOE closes in October 2010.
- The fiscal analysis includes accruals of \$20m to cover anticipated costs associated with the School-wide Performance Bonus Program. The final cost of the program may be less than \$20m but that depends upon the performance outcome of the revised State tests and completion of negotiations with the union.

Anticipated OTPS disallowances	\$10,000.0
Surplus/(Deficit)	\$434.1