

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

	Unit of Appropriation	FY2011 Adopted Budget Forecast + Anticipated Revenues & U/A Transfers*	Expenditures Forecasted	Journal Entries	FY 2011 Total Adjusted Expenditures	Projected Surplus/(Deficit)	U/A
<b><i>Tax-levy</i></b>							
401	General Ed Instruction & School Leadership - PS	5,385,298.8	5,361,013.4	430.8	5,361,444.2	23,854.6	401
402	General Ed Instruction & School Leadership - OTPS	615,355.2	615,355.1	0.0	615,355.1	0.0	402
403	Special Ed Instruction & School Leadership - PS	1,047,888.2	1,048,393.4	(505.1)	1,047,888.2	(0.0)	403
404	Special Ed Instruction & School Leadership - OTPS	3,320.3	2,730.3	0.0	2,730.3	590.0	404
415	School Support Organization - PS	127,219.9	123,690.1	824.9	124,515.0	2,704.9	415
416	School Support Organization - OTPS	13,664.4	11,480.7	0.0	11,480.7	2,183.7	416
421	Citywide Special Ed Instruction & School Leadership - PS	757,470.7	757,470.7	0.0	757,470.7	0.0	421
422	Citywide Special Ed Instruction & School Leadership - OTPS	20,344.5	19,131.1	0.0	19,131.1	1,213.4	422
423	Special Ed Instructional Support - PS	238,369.0	237,184.2	1,184.7	238,368.9	0.0	423
424	Special Ed Instructional Support - OTPS	268,601.9	260,134.4	0.0	260,134.4	8,467.5	424
435	School Facilities - PS	413,295.0	413,099.5	0.0	413,099.5	195.5	435
436	School Facilities - OTPS	202,827.8	217,087.0	0.0	217,087.0	(14,259.2)	436
438	Pupil Transportation - OTPS	1,016,679.6	1,016,338.4	0.0	1,016,338.4	341.2	438
439	School Food Services - PS	201,879.7	201,879.7	0.0	201,879.7	(0.0)	439
440	School Food Services - OTPS	204,533.3	186,265.6	0.0	186,265.6	18,267.7	440
442	School Safety - OTPS	298,021.5	298,021.5	0.0	298,021.5	0.0	442
444	Energy & Leases - OTPS	484,234.7	477,888.5	0.0	477,888.5	6,346.2	444
453	Central Administration - PS	164,324.3	173,678.7	(1,967.9)	171,710.8	(7,386.5)	453
454	Central Administration - OTPS	170,083.4	181,664.6	(427.4)	181,237.2	(11,153.8)	454
461	Fringe Benefits - PS	2,626,049.0	2,629,619.8	0.0	2,629,619.8	(3,570.8)	461
470	Special Education Pre-K Contract Payments - OTPS	943,573.5	943,573.5	0.0	943,573.5	0.0	470
472	Charter/Contract/Foster Care Payments - OTPS	1,135,074.9	1,135,074.9	0.0	1,135,074.9	0.0	472
474	Non-Public School and FIT Payments - OTPS	71,396.3	69,369.9	0.0	69,369.9	2,026.4	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>\$16,421,492.5</b>	<b>\$16,392,131.6</b>	<b>(\$460.1)</b>	<b>\$16,391,671.5</b>	<b>\$29,821.0</b>	<b>Total</b>
<b><i>Reimbursable Programs</i></b>							
481	Categorical Programs - PS	1,504,417.0	1,524,072.9	32.6	1,524,105.5	(19,688.5)	481
482	Categorical Programs - OTPS	885,830.9	888,516.8	427.4	888,944.2	(3,113.3)	482
<b>Subtotal Reimbursable Programs</b>		<b>\$2,390,247.9</b>	<b>\$2,412,589.6</b>	<b>\$460.1</b>	<b>\$2,413,049.7</b>	<b>(\$22,801.8)</b>	<b>Reim.</b>
<b>Grand Total</b>		<b>\$18,811,740.5</b>	<b>\$18,804,721.2</b>	<b>\$0.0</b>	<b>\$18,804,721.2</b>	<b>\$7,019.2</b>	<b>Grand Total</b>
<b><i>Summary</i></b>							
<b>Personal Services</b>		<b>\$12,478,198.4</b>	<b>\$12,482,089.0</b>	<b>\$0.0</b>	<b>\$12,482,089.0</b>	<b>(\$3,890.6)</b>	<b>PS</b>
<b>OTPS</b>		<b>\$6,333,542.1</b>	<b>\$6,322,632.2</b>	<b>\$0.0</b>	<b>\$6,322,632.2</b>	<b>\$10,909.9</b>	<b>OTPS</b>
<b>Grand Total</b>		<b>\$18,811,740.5</b>	<b>\$18,804,721.2</b>	<b>\$0.0</b>	<b>\$18,804,721.2</b>	<b>\$7,019.2</b>	<b>Total</b>

\* The Adopted budget forecast has been updated to reflect anticipated revenues and proposed realignments between the City & DOE accounting systems.

Note: The FMS budget includes a \$40m surplus roll;

<b>Anticipated OTPS Disallowances</b>	<b>(\$7,000.0)</b>
<b>Adjusted surplus/(needs)</b>	<b>\$19.2</b>