



**FINANCIAL
STATUS
REPORT**

FY 2007

October 2007



New York City Department of Education



THE NEW YORK CITY DEPARTMENT OF EDUCATION

JOEL I. KLEIN, *Chancellor*

52 Chambers Street Room 318 NY, NY 10007

Phone: 212-374-4222 FAX: 212-374-5586

E-mail: Solds@schools.nyc.gov

SUSAN OLDS

Executive Director

MEMORANDUM

November 20, 2007

To: Members of the Comprehensive Financial Monitoring Task Force

From: Susan Olds

Re: October 2007 Financial Status Report

The final Financial Status Report for FY2007 is available for viewing [Financial Status Report](#), for printing, ([October FSR](#)), or downloading in [Excel format](#).

This report includes final budget, expenditure and headcount data, along with historical year-end charts. In fiscal year 2007, the Department closed with an operating surplus of \$3.8 million against the adjusted budget.

The next FSR update to FY2008 will be issued in early December. In the meantime, a snapshot of the year-to-date FY2008 budget and associated commitments is provided in the enclosed report.

Thank you.

c: Joel I. Klein
Chancellor's Senior Staff
Division of Budget Operations and Review Senior Staff

OCTOBER 2007
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Department of Education of the City of New York
Current Approved Budget Condition
FY2007 Year-End Close

Unit of Appropriation	Adopted Budget 7/1/06	May Condition 5/3/07	Approved Modifications 5/3/07 - 10/17/07	Current FMS Budget 10/17/07
401 General Ed Instruction & School Leadership PS	4,908,056,950	4,978,847,097	(18,950,145)	4,959,896,952
402 General Ed Instruction & School Leadership OTPS	530,473,686	602,825,023	(24,219,014)	578,606,009
403 Special Ed Instruction & School Leadership PS	901,572,253	1,071,652,433	48,684,210	1,120,336,643
404 Special Ed Instruction & School Leadership OTPS	10,192,000	9,682,400	(267,542)	9,414,858
415 Regional & Citywide Instruction and Operational Admin - PS	212,385,519	200,403,277	(189,231)	200,214,046
416 Regional & Citywide Instruction and Operational Admin - OTPS	14,074,072	14,777,775	232,901	15,010,676
421 Citywide Special Ed Instruction & School Leadership - PS	611,393,489	636,822,989	585,313	637,408,302
422 Citywide Special Ed Instruction & School Leadership - OTPS	25,138,400	25,138,400	422,717	25,561,117
423 Special Ed Instructional Support - PS	161,459,529	170,739,233	8,564,750	179,303,983
424 Special Ed Instructional Support - OTPS	125,029,918	131,281,413	12,277,073	143,558,486
435 School Facilities - PS	389,900,594	394,452,180	1,111,010	395,563,190
436 School Facilities - OTPS	172,727,503	173,611,528	50,010	173,661,538
438 Pupil Transportation - OTPS	915,813,060	941,986,830	(4,393,522)	937,593,308
439 School Food Services - PS	175,203,337	185,554,247	3,356,185	188,910,432
440 School Food Services - OTPS	174,911,674	181,503,058	(5,808,156)	175,694,902
442 School Safety - OTPS	169,535,193	169,535,193	10,433,000	179,968,193
444 Energy & Leases - OTPS	371,491,111	371,491,111	(31,709,569)	339,781,542
453 Central Administration - PS	146,856,286	167,588,207	67,984	167,656,191
454 Central Administration - OTPS	219,979,952	235,544,900	(11,747,795)	223,797,105
461 Fringe Benefits - PS	1,967,215,268	2,027,033,742	(35,937,435)	1,991,096,307
470 Special Education Pre-K Contract Payments - OTPS	548,141,689	545,641,689	28,832,035	574,473,724
472 Charter/Contract/Foster Care Payments - OTPS	485,646,260	485,646,260	4,446,762	490,093,022
474 Non-Public School and FIT Payments - OTPS	53,799,141	54,137,124	3,381,372	57,518,496
491 Collective Bargaining	24,223,609	29,958,099	(14,137,086)	15,821,013
TOTAL Tax-levy Funding	13,315,220,493	13,805,854,208	(24,914,173)	13,780,940,035
481 Categorical Programs PS	1,355,522,029	1,344,074,776	48,332,094	1,392,406,870
482 Categorical Programs OTPS	783,451,372	694,362,619	20,536,727	714,899,346
TOTAL Categorical Programs	2,138,973,401	2,038,437,395	68,868,821	2,107,306,216
GRAND TOTAL	\$15,454,193,894	\$15,844,291,603	\$43,954,648	\$15,888,246,251
Plus: <u>Other System-Wide Obligations</u>				
Pension (FINAL)				1,573,203,001
Debt Service (FINAL)				891,299,284
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$18,352,748,536

Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 Year-End Close

Approved Modifications	\$43,954,648
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Revenue Source	Amount	Mod #	Date Approved
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FY2008 Executive Financial Plan Adjustments:

City	(30,892,778)	MN#06 07	6/15/07
State	6,321,619	MN#07 07	6/15/07
Federal	2,789,491	MN#07 07	6/15/07
Total Executive Financial Plan Adjustments	\$ (21,781,668)		

FY2008 Adopted Financial Plan Adjustments:

City	27,088,068	MN#06 07	6/15/07
Federal	208,772	MN#07 07	6/15/07
Intra-City - DOHMH Wellness Project	3,000	ICAL071174	5/2/07
Total Adopted Financial Plan Adjustments	\$ 27,299,840		

Additional Revenue Adjustments:

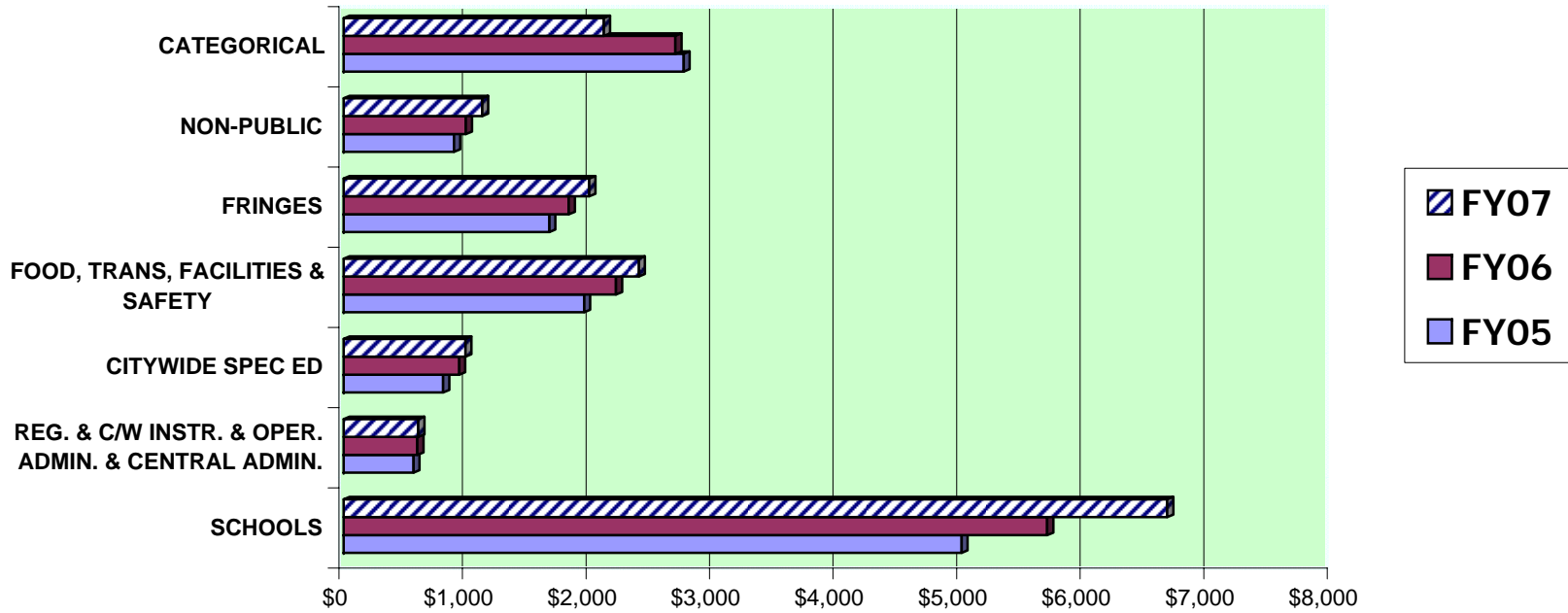
State	1,872,343	DOE07CLOSE026-032	9/17/07
Federal including CD	23,464,106	DOE07CLOSE001-031	6/18, 9/17 - 9/21/07
Other Categorical	11,305,136	DOE07CLOSE025	9/17/07
Total Additional Revenue Adjustments	\$ 36,641,585		

Intra-City

DOITT - Switch Contract	9,350	07DDOE01	6/22/07
DOHMH - Physical Fitness Program and Pre-K	770,000	ICAL071579	6/28/07
DYCD - Beacon Program	1,709,996	IC260DYCD07A181 & 0182	7/5/07
ACS - Provides educational services for school age children	382,000	IC068DOE0000002	8/22/07
NYPD - Rental cost for 28-11 Queens Plaza	4,980	07CI1019	8/21/07
DCAS - School rental for examinations	60,523	IC07RMR644	8/22/07
DCAS - School rental for examinations	(43,574)	IC07RMR647	8/29/07
DYCD - Beacon Program -- Opening Fees	(38,970)	IC260DYCD070214	8/30/07
City of New York Law Department - Legal Services	(40,596)	000000000000630	9/24/07
ACS - Project LYFE	(133,200)	ICCHCEJVFY0708	9/25/07
DOHMH - Wellness Program	(2,091)	ICAL071824	9/25/07
DOHMH - Alcoholism Program	(733,191)	ICAL071825	9/25/07
DOHMH - Physical Fitness and Pre-K	(150,336)	ICAL071826	9/25/07
Total Intra-City	\$ 1,794,891		

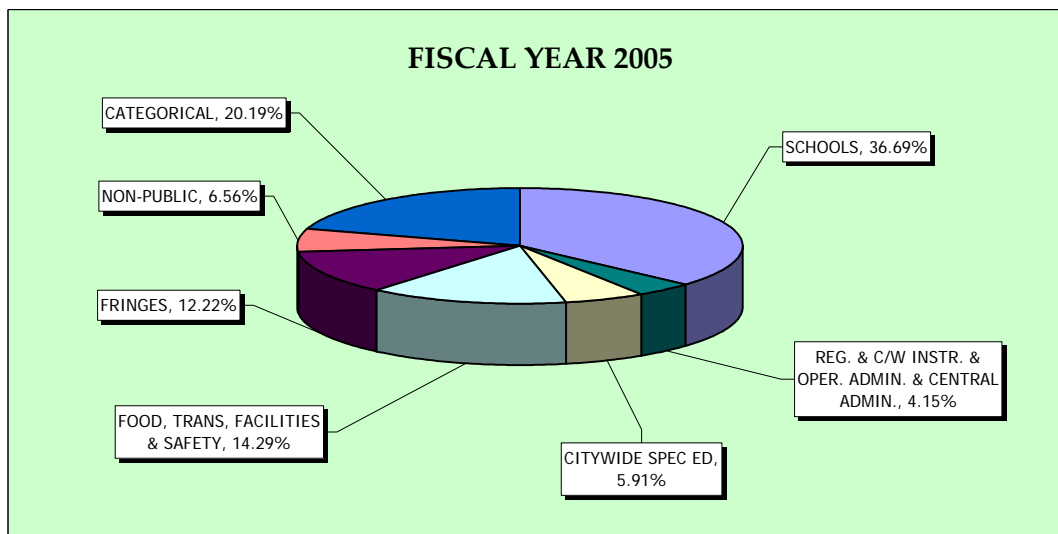
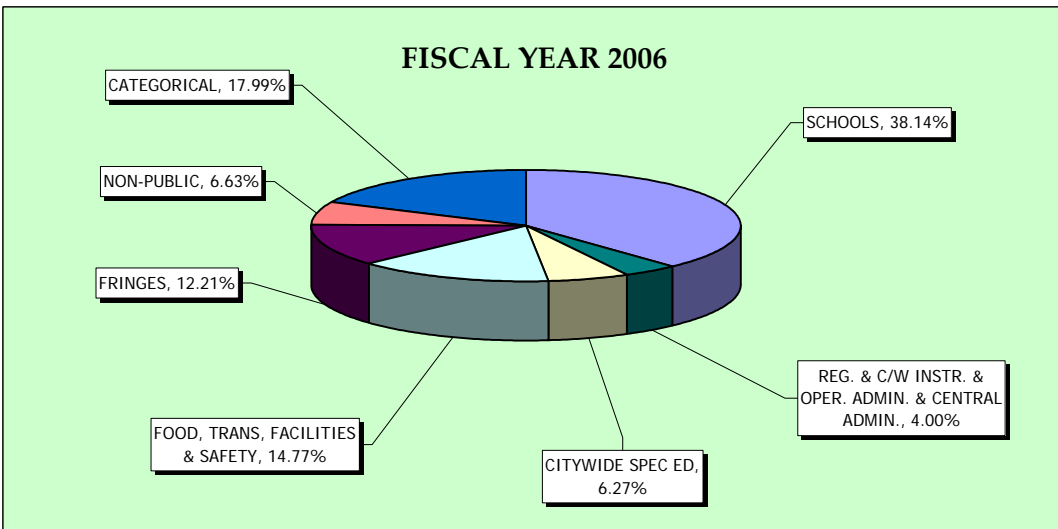
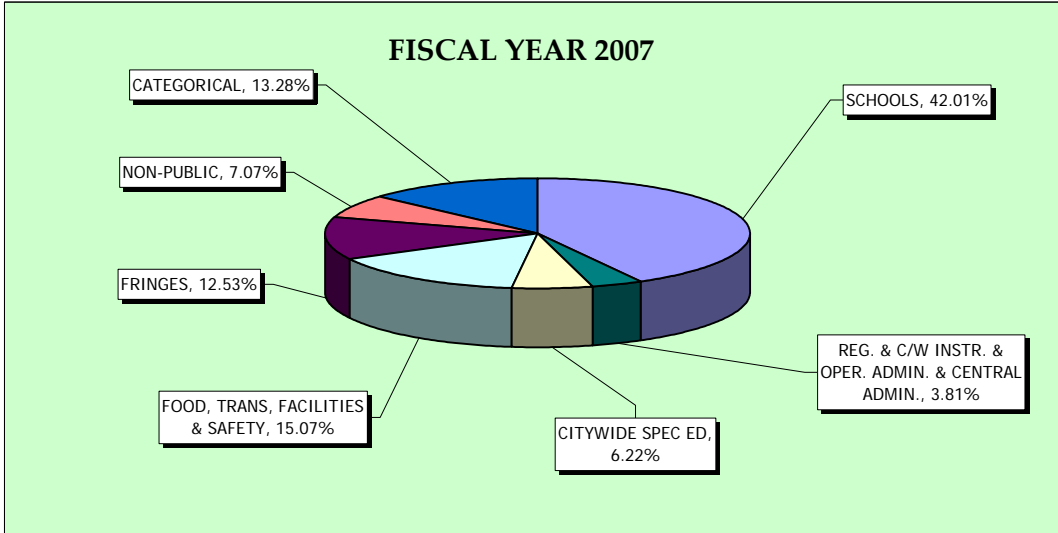
TOTAL Approved Revenue Mods	\$ 43,954,648
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NYC DEPARTMENT OF EDUCATION
YEAR-END EXPENDITURES BY ORGANIZATIONAL GROUPING
\$ IN MILLIONS



Notes: -- Schools include Special Education. The majority of Categorical funds are earmarked for Schools & Citywide Special Education. In FY2007, both tax-levy and reimbursable related expenditures included in categorical u/as 481/2 were transferred to other u/as. Year-end Collective Bargaining accruals are excluded.

**NYC DEPARTMENT OF EDUCATION
YEAR-END EXPENDITURES BY ORGANIZATIONAL GROUPING**



Notes: Schools include Special Education. The majority of categorical funds are earmarked for Schools and Citywide Special Education. In FY2007, both tax-levy and reimbursable related expenditures included in categorical u/as 481/2 were transferred to other u/as. Each organizational grouping represents units of appropriation that capture broad sections of the school system's budget. Collective bargaining accruals are not included above.

Department of Education of the City of New York
Revenue Budget
FY2007 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2007 Adopted Budget	May Revenue Condition	Modifications	Current Revenue Estimate
STATE FUNDS					
<i>General Support Aids</i>					
27908	NET SUPPORT - OPERATING AID	2,594,383.5	2,604,049.6	(646.8)	2,603,402.8
27920	BUILDING AID - BOE	25,139.2	25,099.7	0.0	25,099.7
27921	TRANSPORTATION AID	403,796.3	430,598.3	2,673.0	433,271.3
27922	PUBLIC EXCESS COST AID	750,910.4	821,779.9	(4,315.0)	817,464.9
27923	PRIVATE EXCESS COST AID	118,043.1	97,268.7	4,271.9	101,540.6
27924	CAREER EDUCATION	73,692.2	67,261.5	0.0	67,261.5
29251	LIMITED ENGLISH PROFICIENCY AID	77,489.0	85,132.4	0.0	85,132.4
29253	COMPUTER ADMINISTRATION AID	32,427.4	32,365.2	0.0	32,365.2
29290	HIGH COST AID	209,539.0	195,917.7	20.2	195,937.9
29357	SOUND BASIC EDUCATION	421,493.1	421,493.1	0.0	421,493.1
29605	BUILDING AID - SCA	443,081.7	396,717.5	(8,160.9)	388,556.6
29606	BUILDING AID - LEASES	25,435.6	25,435.6	4,246.8	29,682.4
29609	GROWTH AID	871.7	0.0	0.0	0.0
Sub-Total - General Support Aids		\$5,176,302.2	\$5,203,119.2	(\$1,910.8)	\$5,201,208.4
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	4,814.2
26069	TANF 25%	750.0	0.0	0.0	0.0
27900	SCHOOL LUNCH	8,581.5	8,926.6	173.8	9,100.4
27902	PRE - KINDERGARTEN	16,533.2	17,160.2	0.0	17,160.2
27903	BILINGUAL EDUCATION	2,037.8	2,037.8	(1,287.8)	750.0
27904	WELFARE EDUCATION	483.7	1,542.2	(351.6)	1,190.6
27906	SPECIAL GRANTS - MISCELLANEOUS	20,061.4	15,000.0	1,103.6	16,103.6
27907	TEXTBOOKS	74,911.1	74,117.2	0.0	74,117.2
27910	SPECIAL READING	29,950.0	29,950.0	0.0	29,950.0
27915	IMPROVING PUPIL PERFORMANCE	36,200.0	36,200.0	0.0	36,200.0
29255	PRE-K HANDICAPPED	321,883.9	340,175.9	2,380.0	342,555.9
29258	MAGNET SCHOOLS	48,175.0	48,175.0	0.0	48,175.0
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	19,185.2	23,000.0	0.0	23,000.0
29261	COMPUTER SOFTWARE AID	19,605.3	19,331.2	(0.1)	19,331.1
29262	COMPUTER HARDWARE AID	11,272.0	11,168.5	0.0	11,168.5
29275	LIBRARY MATERIALS AID	7,852.6	7,742.8	0.0	7,742.8
29279	TEACHER SUPPORT AID (formerly EIT)	62,707.0	62,707.0	0.0	62,707.0
29280	ED RELATED SUPPORT SERVICES AID (ERSSA)	33,013.7	32,666.9	0.0	32,666.9
29292	CHAPTER 721 REIMBURSEMENT	5,600.0	5,600.0	0.0	5,600.0
29295	SUMMER HANDICAPPED AID	100,000.0	115,000.0	0.0	115,000.0
29356	TEACHING CENTERS / TEACHER MENTOR	13,660.0	14,057.0	3,464.6	17,521.6
29603	SCHOOL BREAKFAST	3,396.4	3,403.5	16.8	3,420.3
29604	EXTRAORDINARY NEEDS AID	789,391.3	770,293.0	0.0	770,293.0
29613	MINOR MAINTENANCE	33,330.0	33,330.0	0.0	33,330.0
29614	UNIVERSAL PRE-KINDERGARTEN	162,191.8	171,000.0	(1,716.2)	169,283.8
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	4,300.0	0.0	4,300.0
29620	EARLY GRADE CLASS SIZE REDUCTION	88,837.8	88,837.8	0.0	88,837.8
29621	TEACHERS FOR TOMORROW	12,000.0	15,000.0	0.0	15,000.0
29622	SUMMER SCHOOL	20,391.4	20,177.1	0.0	20,177.1
30400	STOP DWI	0.0	334.8	0.0	334.8
Sub-Total - Restricted/Categorical Aids		\$1,951,116.3	\$1,976,048.7	\$3,783.1	\$1,979,831.8
Total - State Funds		\$7,127,418.5	\$7,179,167.9	\$1,872.3	\$7,181,040.2

Department of Education of the City of New York
Revenue Budget
FY2007 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2007 Adopted Budget	May Revenue Condition	Modifications	Current Revenue Estimate
FEDERAL FUNDS					
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	17,000.0	0.0	17,000.0
11957	TANF	3,574.0	0.0	0.0	0.0
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.6	(0.1)	14,887.5
13901	OFF-SCHOOL TIME MEALS	16,076.3	18,509.7	(1,465.2)	17,044.5
13902	FEDERAL SCHOOL LUNCH	220,228.1	232,876.5	4,501.5	237,378.0
13905	VOCATIONAL EDUCATION	17,840.6	20,561.0	591.5	21,152.5
13907	SCHOOL BREAKFAST PROGRAM	43,975.7	45,342.7	(113.2)	45,229.5
13910	FEDERAL BILINGUAL EDUCATION	4,053.0	1,425.9	(43.3)	1,382.6
13912	ECIA TITLE I	768,023.0	820,148.2	16,801.0	836,949.2
13914	FEDERAL MISCELLANEOUS GRANTS	36,761.7	31,094.8	(6,457.2)	24,637.6
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	0.0	261,707.0
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	0.0	5,000.0
13919	SUMMER FEEDING PROGRAM	16,266.1	16,266.1	336.4	16,602.5
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	(100.5)	8,796.5
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	129,000.0	134,404.2	14,023.7	148,427.9
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	(1,527.9)	6,756.9
13928	DRUG-FREE SCHOOLS	15,448.0	15,448.0	(1,345.8)	14,102.2
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	20,980.0	(6,393.3)	14,586.7
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,530.9	3,246.3	0.0	3,246.3
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	2,439.9	2,439.9	(144.9)	2,295.0
13937	EVEN START - STATE EDUCATIONAL AGENCIES	2,588.2	1,448.0	(102.1)	1,345.9
13939	COMMUNITY LEARNING CENTERS	26,958.9	29,000.0	1,570.1	30,570.1
13941	TITLE III-LEP & IMMIGRATION STUDENTS	31,777.0	38,679.2	(948.5)	37,730.7
13942	TITLE IIB-Competitive	5,974.8	5,974.8	(423.0)	5,551.8
13943	TITLE IID-Competitive	36,051.4	11,692.5	61.1	11,753.6
13944	READING FIRST	0.0	46,858.2	(2,856.2)	44,002.0
03261	PROJECT LIBERTY	0.0	85.3	0.0	85.3
04175	VIOLENCE AGAINST WOMEN	0.0	40.0	0.0	40.0
04261	JUSTICE ASSISTANCE GRANT	0.0	0.0	208.8	208.8
Sub-Total - Federal Funds		\$1,717,324.0	\$1,812,297.7	\$16,172.9	\$1,828,470.6
INTRA - CITY					
00593	ACS (LYFE)	3,200.0	3,200.0	(133.2)	3,066.8
00595	OTHER SERVICES/FEES (Dept. of Probation - Edgecomb Day Pgm)	2.0	0.0	0.0	0.0
00595	OTHER SERVICES/FEES (ACS - Provides Educ. Services)	517.0	517.0	382.0	899.0
00595	OTHER SERVICES/FEES (DYCD - Beacon Program)	2,000.0	2,000.0	1,671.0	3,671.0
00595	OTHER SERVICES/FEES (DOHMH - Automated School Health)	1,499.0	2,619.9	0.0	2,619.9
00595	OTHER SERVICES/FEES (Dept. of Sanitation - Golden Apple)	0.0	59.3	0.0	59.3
00595	OTHER SERVICES/FEES (NYC Law Dept - Per Session Services)	0.0	234.2	(40.5)	193.7
00595	OTHER SERVICES/FEES (DOHMH - Fingerprinting Fees)	0.0	0.6	0.0	0.6
00595	OTHER SERVICES/FEES (HRA - Work Experience Program)	0.0	165.0	0.0	165.0
00595	OTHER SERVICES/FEES (DOHMH - Early Intervention Program)	0.0	383.4	(132.7)	250.7
00595	OTHER SERVICES/FEES (DOHMH - Project Youth Evening Program)	0.0	297.4	(251.8)	45.6
00595	OTHER SERVICES/FEES (DOHMH - Gateway Drug Program)	0.0	150.8	(133.9)	16.9
00595	OTHER SERVICES/FEES (DOHMH - Easy Does It Program)	0.0	472.0	(214.7)	257.3
00595	OTHER SERVICES/FEES (DOHMH - Wellness Program)	0.0	0.0	0.9	0.9
00595	OTHER SERVICES/FEES (DOHMH - Physical Fitness)	0.0	0.0	619.7	619.7
00595	OTHER SERVICES/FEES (DOITT -Switch Contact)	0.0	0.0	9.0	9.0
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	115.6	115.6	5.0	120.6
00596	INTRA - CITY RENTALS (DCAS - School Rental)	100.0	100.0	17.0	117.0
00596	INTRA - CITY RENTALS (DOT - Safety City Program)	541.8	541.8	0.0	541.8
Sub-Total - Intra-City		\$7,975.4	\$10,857.0	\$1,797.8	\$12,654.8

Department of Education of the City of New York
Revenue Budget
FY2007 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2007 Adopted Budget	May Revenue Condition	Modifications	Current Revenue Estimate
MISCELLANEOUS FEES & GRANTS					
00460	EDUC. SERVICE FEES (School Lunch)	20,074.0	20,074.0	0.0	20,074.0
00760	RENTALS (Extended Use of School Buildings)	15,000.0	20,000.0	0.0	20,000.0
00859	SUNDRIES (UFT Fees Misc. Coll. Refunds)	7,000.0	7,000.0	0.0	7,000.0
00859	GRANT REFUNDS	2,800.0	2,800.0	0.0	2,800.0
Sub-Total - Miscellaneous Fees & Grants		\$44,874.0	\$49,874.0	\$0.0	\$49,874.0
OTHER CATEGORICAL					
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	0.0	12,165.0
41900	PRIVATE GRANTS	14,278.6	25,000.0	10,000.0	35,000.0
41901	PRIVATE GRANTS - D. 29 RESTITUTION	89.2	2,411.4	0.0	2,411.4
41905	SCA	8,000.0	16,358.6	0.0	16,358.6
41911	NON-RESIDENT TUITION	318.0	318.0	770.5	1,088.5
41912	CUNY/DOE PARTNERSHIP	0.0	359.4	0.0	359.4
41917	RETIREMENT BENEFITS (BERS)	4,487.4	4,487.4	534.6	5,022.0
Sub-Total - Other Categorical		\$39,338.2	\$61,099.8	\$11,305.1	\$72,404.9
Total Revenue		\$8,936,930.1	\$9,113,296.4	\$31,148.1	\$9,144,444.5
City Tax-Levy Funding		\$6,559,637.0	\$6,756,587.5	\$27,088.1	\$6,783,675.6
ADJUSTMENTS:					
- Miscellaneous Fees & Grants - <i>included in City Tax-Levy Funding</i>					(49,874.0)
- State Building Aid - <i>not included in operating budget</i>					(2,500.0)
- CD Violation Removal					12,500.0
- Rounding					0.2
Total Adjustments					(39,873.8)
CURRENT OPERATING BUDGET					\$15,888,246.3

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
FY2007 Year-End Close
(\$ thousands)

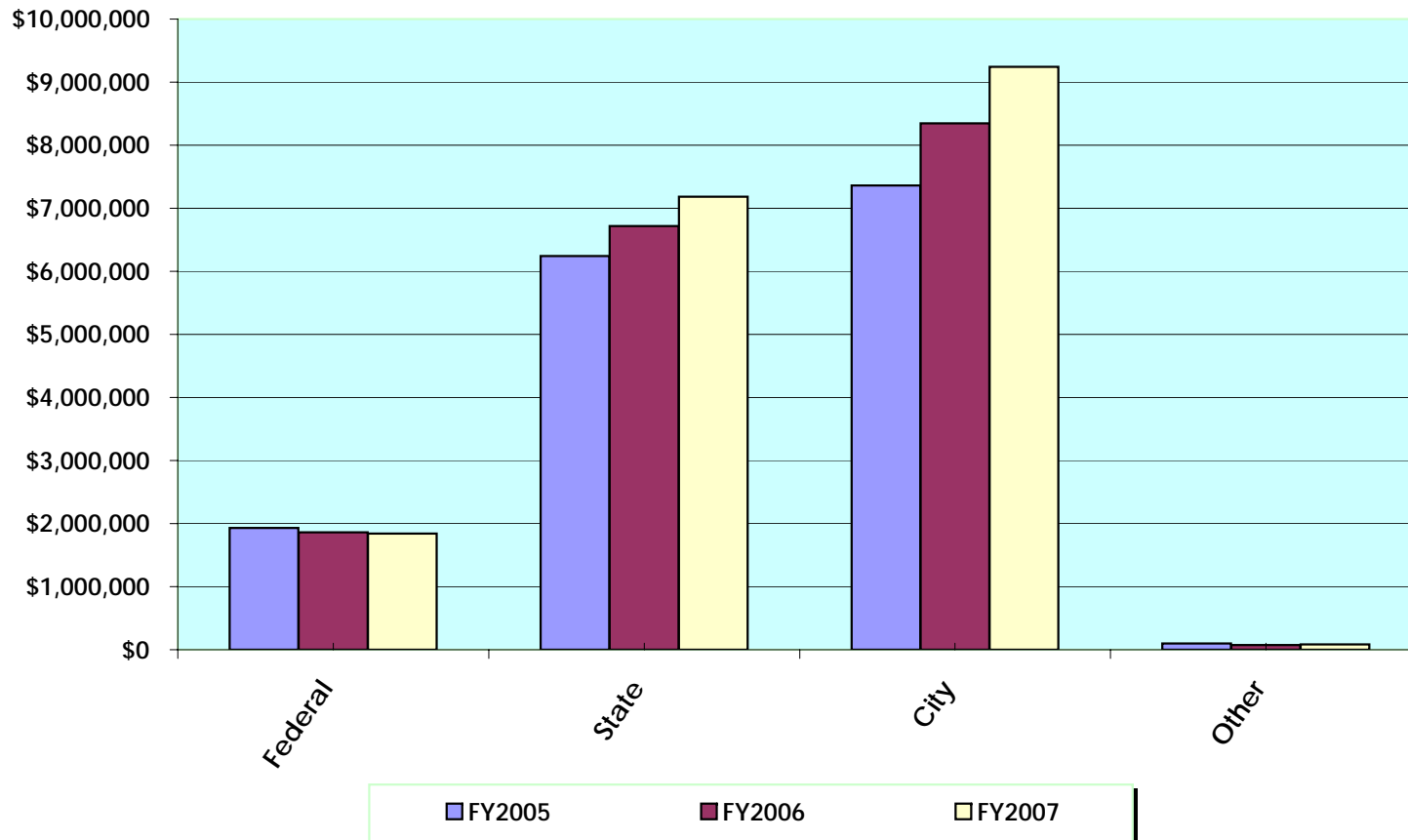
Revenue Source	Description	FY 2007 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/24/07	Cash Applied YTD - 10/24/07	Percentage Claimed YTD - 10/24/07
STATE FUNDS						
<i>General Support Aids</i>						
27908	NET SUPPORT - OPERATING AID	2,594,383.5	2,603,402.8	2,603,402.8	2,527,436.0	100.0%
27920	BUILDING AID - BOE	25,139.2	25,099.7	25,099.7	25,099.7	100.0%
27921	TRANSPORTATION AID	403,796.3	433,271.3	433,271.3	411,227.8	100.0%
27922	PUBLIC EXCESS COST AID	750,910.4	817,464.9	817,464.9	817,396.8	100.0%
27923	PRIVATE EXCESS COST AID	118,043.1	101,540.6	94,023.1	92,523.9	92.6%
27924	CAREER EDUCATION	73,692.2	67,261.5	67,261.5	67,261.5	100.0%
29251	LIMITED ENGLISH PROFICIENCY AID	77,489.0	85,132.4	85,132.4	84,207.0	100.0%
29253	COMPUTER ADMINISTRATION AID	32,427.4	32,365.2	32,365.2	31,351.3	100.0%
29290	HIGH COST AID	209,539.0	195,937.9	195,917.8	195,917.8	100.0%
29357	SOUND BASIC EDUCATION	421,493.1	421,493.1	421,493.1	421,493.1	100.0%
29605	BUILDING AID - SCA	443,081.7	388,556.6	388,556.6	388,556.6	100.0%
29606	BUILDING AID - LEASES	25,435.6	29,682.4	29,682.4	29,682.4	100.0%
29609	GROWTH AID	871.7	0.0	0.0	0.0	0.0%
Sub-Total - General Support Aids		\$5,176,302.2	\$5,201,208.4	\$5,193,670.8	\$5,092,153.9	99.9%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	4,014.4	4,014.4	83.4%
26069	TANF 25%	750.0	0.0	0.0	0.0	0.0%
27900	SCHOOL LUNCH	8,581.5	9,100.4	9,100.4	7,156.8	100.0%
27902	PRE - KINDERGARTEN	16,533.2	17,160.2	17,160.2	14,079.2	100.0%
27903	BILINGUAL EDUCATION	2,037.8	750.0	668.2	270.7	89.1%
27904	WELFARE EDUCATION	483.7	1,190.6	1,169.0	1,169.0	98.2%
27906	SPECIAL GRANTS - MISCELLANEOUS	20,061.4	16,103.6	13,339.0	10,403.3	82.8%
27907	TEXTBOOKS	74,911.1	74,117.2	74,117.2	74,117.2	100.0%
27910	SPECIAL READING	29,950.0	29,950.0	25,720.1	24,118.8	85.9%
27915	IMPROVING PUPIL PERFORMANCE	36,200.0	36,200.0	29,455.9	27,346.1	81.4%
29255	PRE-K HANDICAPPED	321,883.9	342,555.9	194,826.9	114,663.5	56.9%
29258	MAGNET SCHOOLS	48,175.0	48,175.0	41,381.3	37,438.6	85.9%
29260	EMPLOYMENT PREPARATION	19,185.2	23,000.0	12,060.6	12,060.6	52.4%
29261	COMPUTER SOFTWARE AID	19,605.3	19,331.1	19,331.1	19,331.1	100.0%
29262	COMPUTER HARDWARE AID	11,272.0	11,168.5	11,168.5	10,837.3	100.0%
29275	LIBRARY MATERIALS AID	7,852.6	7,742.8	7,742.8	7,742.8	100.0%
29279	TEACHER SUPPORT AID (formerly EIT)	62,707.0	62,707.0	31,707.0	0.0	50.6%
29280	ED RELATED SUPPORT SERVICES AID	33,013.7	32,666.9	32,666.9	31,629.4	100.0%
29292	CHAPTER 721 REIMBURSEMENT	5,600.0	5,600.0	5,600.0	5,600.0	100.0%
29295	SUMMER HANDICAPPED AID	100,000.0	115,000.0	115,000.0	0.0	100.0%
29356	TEACHING CENTERS / TEACHER MENTOR	13,660.0	17,521.6	17,521.6	8,577.8	100.0%
29603	SCHOOL BREAKFAST	3,396.4	3,420.3	3,124.9	2,023.3	91.4%
29604	EXTRAORDINARY NEEDS AID	789,391.3	770,293.0	770,293.0	745,865.8	100.0%
29613	MINOR MAINTENANCE	33,330.0	33,330.0	33,330.0	32,271.4	100.0%
29614	UNIVERSAL PRE-KINDERGARTEN	162,191.8	169,283.8	144,373.3	144,373.3	85.3%
29617	PRE-K HANDICAPPED ADMIN	4,300.0	4,300.0	0.0	0.0	0.0%
29620	EARLY GRADE CLASS SIZE REDUCTION	88,837.8	88,837.8	79,954.0	79,954.0	90.0%
29621	TEACHERS FOR TOMORROW	12,000.0	15,000.0	7,500.0	7,500.0	50.0%
29622	SUMMER SCHOOL	20,391.4	20,177.1	20,177.1	19,536.3	100.0%
30400	STOP DWI	0.0	334.8	334.8	334.8	100.0%
Sub-Total - Restricted/Categorical Aids		\$1,951,116.3	\$1,979,831.8	\$1,722,838.2	\$1,442,415.5	87.0%
Total - State Funds		\$7,127,418.5	\$7,181,040.2	\$6,916,509.0	\$6,534,569.4	96.3%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
FY2007 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2007 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/24/07	Cash Applied YTD - 10/24/07	Percentage Claimed YTD - 10/24/07
FEDERAL FUNDS						
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	17,000.0	17,000.0	16,907.2	100.0%
11957	TANF	3,574.0	0.0	0.0	0.0	0.0%
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.5	6,930.2	6,930.2	46.6%
13901	OFF-SCHOOL TIME MEALS	16,076.3	17,044.5	15,622.3	15,578.0	91.7%
13902	FEDERAL SCHOOL LUNCH	220,228.1	237,378.0	237,378.0	233,623.2	100.0%
13905	VOCATIONAL EDUCATION	17,840.6	21,152.5	18,893.4	18,325.4	89.3%
13907	SCHOOL BREAKFAST PROGRAM	43,975.7	45,229.5	45,229.5	45,229.5	100.0%
13910	FEDERAL BILINGUAL	4,053.0	1,382.6	1,382.6	1,362.9	100.0%
13912	ECIA TITLE I	768,023.0	836,949.2	716,413.1	706,646.3	85.6%
13914	FEDERAL MISCELLANEOUS GRANTS	36,761.7	24,637.6	24,637.6	18,765.8	100.0%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	198,783.7	197,182.3	76.0%
13916	INSTALLATION IMPACT	5,000.0	5,000.0	5,000.0	5,000.0	100.0%
13919	SUMMER FEEDING PROGRAM	16,266.1	16,602.5	16,602.5	15,837.9	100.0%
13924	TITLE V SURR SUPPORT	8,897.0	8,796.5	7,265.3	7,018.0	82.6%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	129,000.0	148,427.9	141,302.1	139,665.8	95.2%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	6,756.9	6,756.9	6,756.9	100.0%
13928	DRUG-FREE SCHOOLS	15,448.0	14,102.2	13,318.0	11,739.9	94.4%
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	14,586.7	6,581.0	5,643.6	45.1%
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,530.9	3,246.3	3,246.3	3,246.3	100.0%
13936	EDUCATION FOR HOMELESS & YOUTH	2,439.9	2,295.0	2,295.0	483.6	100.0%
13937	EVEN START - - STATE ED. AGENCIES	2,588.2	1,345.9	1,209.8	524.8	89.9%
13939	COMMUNITY LEARNING CENTERS	26,958.9	30,570.1	17,116.1	15,428.2	56.0%
13941	TITLE III-LEP & IMMIGRATION STUDENT	31,777.0	37,730.7	27,277.5	25,472.3	72.3%
13942	TITLE IIB - COMPETITIVE	5,974.8	5,551.8	3,633.2	3,186.7	65.4%
13943	TITLE IID - TECHNOLOGY COMPETITIVE	36,051.4	11,753.6	8,996.9	8,208.7	76.5%
13944	READING FIRST	0.0	44,002.0	32,516.6	32,516.6	73.9%
03261	PROJECT LIBERTY	0.0	85.3	85.3	85.3	100.0%
04175	VIOLENCE AGAINST WOMEN	0.0	40.0	40.0	0.0	100.0%
04261	JUSTICE ASSISTANCE GRANT	0.0	208.8	0.0	0.0	0.0%
Sub-Total - FEDERAL FUNDS		\$1,717,324.0	\$1,828,470.6	\$1,575,512.9	\$1,541,365.4	86.2%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	12,165.0	12,165.0	100.0%
41900	PRIVATE GRANTS	14,278.6	35,000.0	35,000.0	35,000.0	100.0%
41901	PRIVATE GRANTS - D. 29 RESTITUTION	89.2	2,411.4	2,411.4	2,411.4	100.0%
41905	SCA CONSTRUCTION	8,000.0	16,358.6	6,942.6	6,942.6	42.4%
41911	NON-RESIDENT TUITION	318.0	1,088.5	1,088.5	1,088.5	100.0%
41912	CUNY/DOE PARTNERSHIP	0.0	359.4	359.4	359.4	100.0%
41917	RETIREMENT SYSTEM (BERS)	4,487.4	5,022.0	5,022.0	5,022.0	100.0%
Sub-Total - Other Categorical		\$39,338.2	\$72,404.9	\$62,988.9	\$62,988.9	87.0%
Total Revenue		\$8,884,080.7	\$9,081,915.7	\$8,555,010.8	\$8,138,923.7	94.2%

NEW YORK CITY DEPARTMENT OF EDUCATION

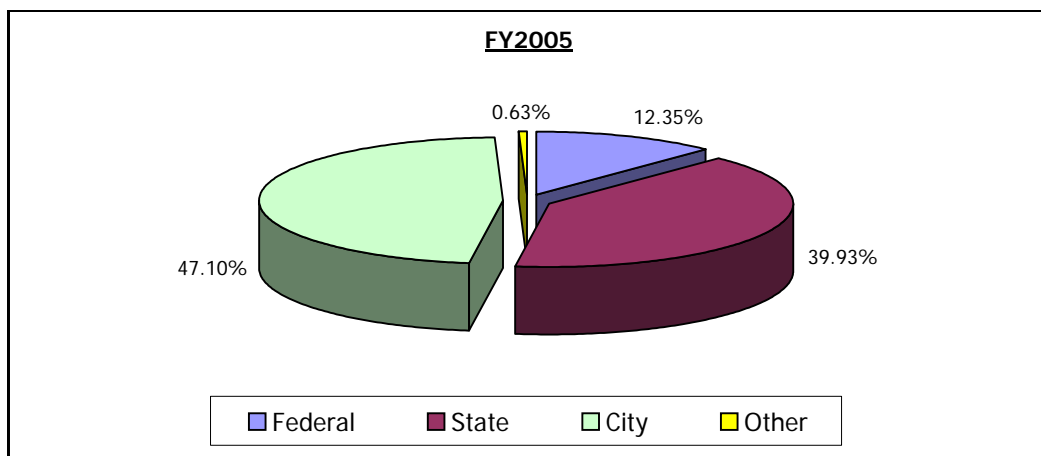
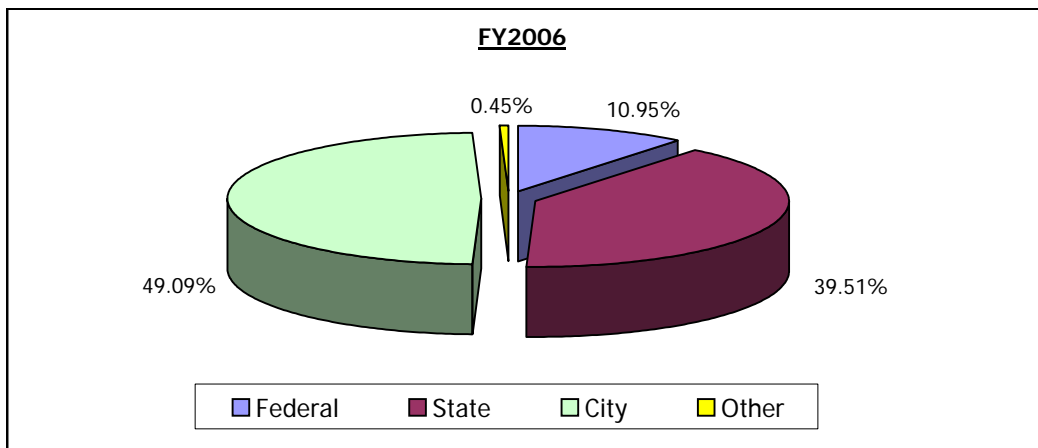
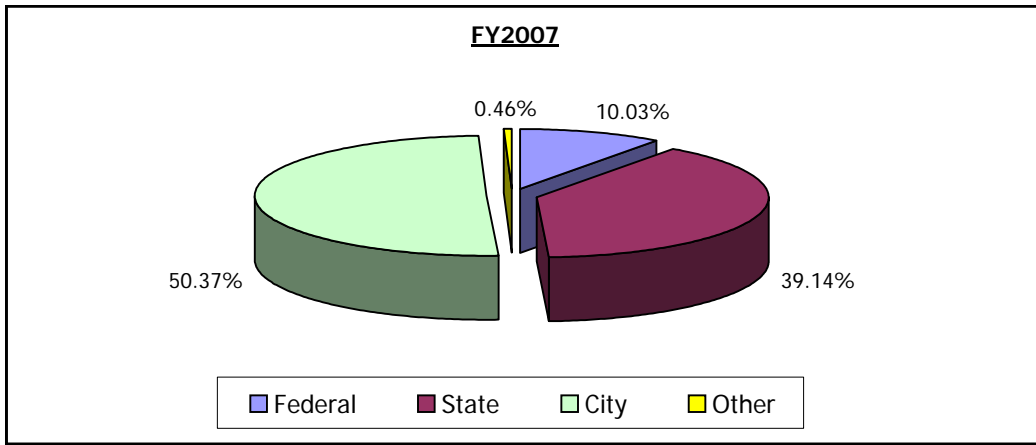
REVENUE TRENDS as of YEAR-END CLOSE: FY2005-FY2007 (\$000s)



Note: The above amounts include pension, debt service and collective bargaining.

NEW YORK CITY DEPARTMENT OF EDUCATION

REVENUE TREND AS OF CLOSE : FY2005 - FY2007



Note: The above amounts include pension, debt service and collective bargaining.

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
FY2007 Year-End Close
(\$ thousands)

Unit of Appropriation	Year-End FMS Budget	Year-End FMS Commitments	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	4,959,897.0	4,954,809.6	99.9%	5,087.3
402 General Ed Instruction & School Leadership OTPS	578,606.0	578,170.4	99.9%	435.6
403 Special Ed Instruction & School Leadership PS	1,120,336.6	1,130,204.6	100.9%	(9,868.0)
404 Special Ed Instruction & School Leadership OTPS	9,414.9	3,949.1	41.9%	5,465.7
415 Regional & Citywide Instruction and Operational Admin - PS	200,214.0	200,214.0	100.0%	0.0
416 Regional & Citywide Instruction and Operational Admin - OTPS	15,010.7	15,010.7	100.0%	0.0
421 Citywide Special Ed Instruction & School Leadership - PS	637,408.3	634,526.2	99.5%	2,882.1
422 Citywide Special Ed Instruction & School Leadership - OTPS	25,561.1	17,746.0	69.4%	7,815.2
423 Special Ed Instructional Support - PS	179,304.0	191,121.9	106.6%	(11,817.9)
424 Special Ed Instructional Support - OTPS	143,558.5	143,558.5	100.0%	0.0
435 School Facilities - PS	395,563.2	395,563.2	100.0%	0.0
436 School Facilities - OTPS	173,661.5	173,661.5	100.0%	0.0
438 Pupil Transportation - OTPS	937,593.3	937,593.3	100.0%	0.0
439 School Food Services - PS	188,910.4	188,910.4	100.0%	0.0
440 School Food Services - OTPS	175,694.9	175,694.9	100.0%	0.0
442 School Safety - OTPS	179,968.2	179,968.2	100.0%	0.0
444 Energy & Leases - OTPS	339,781.5	339,781.5	100.0%	0.0
453 Central Administration - PS	167,656.2	167,656.2	100.0%	0.0
454 Central Administration - OTPS	223,797.1	222,254.7	99.3%	1,542.4
461 Fringe Benefits - PS	1,991,096.3	1,988,926.2	99.9%	2,170.1
470 Special Education Pre-K Contract Payments - OTPS	574,473.7	574,473.7	100.0%	0.0
472 Charter/Contract/Foster Care Payments - OTPS	490,093.0	490,093.0	100.0%	0.0
474 Non-Public School and FIT Payments - OTPS	57,518.5	57,518.5	100.0%	0.0
491 Collective Bargaining	15,821.0	15,821.0	100.0%	0.0
TOTAL Tax-levy Funding PS & OTPS	\$13,780,940.0	\$13,777,227.5	100.0%	\$3,712.5
481 Categorical Programs - PS	1,392,406.9	1,392,406.9	100.0%	(0.0)
482 Categorical Programs OTPS	714,899.3	714,766.1	100.0%	133.2
Subtotal Reimbursable Programs	\$2,107,306.2	\$2,107,173.0	100.0%	\$133.2
Grand Total	\$15,888,246.3	\$15,884,400.6	100.0%	\$3,845.7

Summary

Personal Services	\$11,248,613.9	\$11,260,160.3	100.1%	(\$11,546.4)
OTPS	4,639,632.3	4,624,240.2	99.7%	15,392.1
Grand Total	15,888,246.3	15,884,400.6	100.0%	3,845.7

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
FY2007 Year-End Close
(\$ thousands)

Personal Service Budget Categories	Year-End FMS Budget	Year-End FMS Expenditures	Balance Available
001 Non-Pedagogic Personal Service	507,281.7	505,805.5	1,476.2
005 Pedagogic Personal Service	6,981,416.7	6,915,371.1	66,045.5
021 Part Time Positions in Headcount	-	225.0	(225.0)
031 Hourly Personal Service in FTEs	604,502.6	594,300.2	10,202.4
035 Custodial	382,028.0	381,330.8	697.1
040 Educational Differential	1,037.5	1,029.3	8.1
041 Assignment Differential	872.5	791.1	81.4
042 Longevity Differential-pensionable	9,479.6	9,035.1	444.6
043 Shift Differential	451.5	433.4	18.1
044 Teacher Support Aid (TSA)	-	-	-
045 Holiday Pay	-	15.3	(15.3)
046 Terminal Leave	21,596.7	20,690.6	906.1
047 Overtime	14,763.9	13,314.6	1,449.3
049 Back Pay - prior years	17,530.0	142,417.5	(124,887.5)
050 Payments - Beneficiaries Deceased Staff	110.0	106.4	3.6
051 Salary Adjustments - CB Lump Sums	0.3	-	0.3
052 Severance Payment	-	-	-
053 To be Scheduled - Lump Sums	-	-	-
054 Salary Review Adjustments	-	-	-
055 Salary Adjustments - CSA Lump Sums	-	206.1	(206.1)
056 Early Retirement Terminal Leave	-	-	-
057 Lump Sum Payment - non-pensionable	409.0	57.4	351.6
058 Prep Period Coverage	17,873.0	17,743.0	130.0
059 Repayment of Deferrals	-	-	-
060 Interest on UFT Payments	1,775.0	1,763.9	11.1
061 Supper Money	173.2	167.4	5.8
062 Health Insurance	1,178,362.7	1,178,154.3	208.4
063 Disability Benefits Insurance	348.0	225.6	122.4
064 Uniform Allowance	400.4	395.3	5.1
065 Social Security	699,755.7	689,218.4	10,537.3
066 Unemployment Insurance	14,493.1	14,333.0	160.2
067 Welfare Benefits	431,843.5	417,480.6	14,362.9
072 DOE Retirement Fund *	-	-	-
079 Teachers Retirement System *	-	-	-
081 Annuity for Pedagogues at Maximum	21,521.0	21,500.8	20.2
085 Workers' Compensation	26,172.3	26,128.8	43.5
089 Fringe Benefits - Other	-	451.2	(451.2)
091 Per Session	314,416.0	307,468.5	6,947.5
095 Payroll Refund	-	-	-
098 Financial Plan Savings	-	-	-
TOTAL PERSONAL SERVICE	\$11,248,613.9	\$11,260,160.3	(\$11,546.4)

* Pension expenditures will be charged to UA 482, object code 400, at the year-end close.

Department of Education of the City of New York
Year-to-Date Commitments: OTPS by Category
FY2007 Year-End Close
(\$ thousands)

OTPS Budget Categories		Year-End FMS Budget	Year-End FMS Commitments	Percent Committed	Balance Available
100	Supplies & Materials - General	320,639.7	320,495.4	99.95%	144.3
109	Fuel Oil	39,796.2	39,677.2	99.70%	119.0
110	Food and Forage Supplies	133,453.1	133,406.4	99.97%	46.7
199	Data Processing Supplies	26,343.4	26,262.3	99.69%	81.1
300	Equipment	103,341.5	103,193.9	99.86%	147.6
337	Text Books	146,886.9	146,697.8	99.87%	189.1
338	Library Books	16,169.0	16,079.0	99.44%	90.0
400	Non-Contractual Services	399,779.5	399,751.9	99.99%	27.5
402	Telephone & Other Communications	22,114.6	22,066.7	99.78%	47.9
414	Rentals - Land, Building and Structures	109,124.8	109,042.0	99.92%	82.8
423	Heat, Light and Power Services	192,328.9	191,735.0	99.69%	593.9
451	Local Travel Expenditures - General	19,035.5	18,970.7	99.66%	64.8
499	Other Expenditures - General	-	0.00	0.00%	-
600	Contractual Services - General	50,945.1	50,819.7	99.75%	125.3
602	Telecommunication Maintenance - Contractual	21,484.5	21,480.8	99.98%	3.7
607	Maintenance & Repairs - Motor Vehicle - Contract.	171.9	153.1	89.05%	18.8
608	Maintenance & Repairs - General - Contractual	59.8	11.7	19.63%	48.1
612	Office Equipment Maintenance - Contractual	2,690.6	2,597.0	96.52%	93.6
613	Data Processing Equip. - Maintenance & Repair	27,441.7	27,351.8	99.67%	89.9
615	Printing Contracts - Contractual	7,259.9	7,196.7	99.13%	63.2
619	Security Services - Contractual	520.0	470.8	90.53%	49.2
622	Temporary Services - Contractual	19,137.2	19,063.6	99.62%	73.6
624	Cleaning Services - Contractual	1,503.8	1,450.5	96.46%	53.3
633	Transportation Expenditures - Contractual	5,484.8	4,661.9	85.00%	822.9
668	Transportation for Reimbursable Programs	387.9	0.0	0.00%	387.9
669	Transportation of Pupils - Contractual	952,248.8	952,148.8	99.99%	100.0
670	Payments to Contract Schools (Handicapped Svc)	904,313.3	904,227.5	99.99%	85.8
671	Training Programs for City Employees - Contract.	28,827.7	28,718.2	99.62%	109.5
676	Maintenance & Repair - Infrastructure - Contractual	100,315.9	100,230.3	99.91%	85.6
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	3,599.5	3,536.6	98.25%	62.8
682	Legal Services - Contractual	2,088.4	2,088.1	99.98%	0.4
683	Engineering & Architectural Services - Contractual	83.9	6.2	7.42%	77.7
684	Data Processing Consultant Services	59,634.2	59,445.7	99.68%	188.5
685	Professional Svcs. - Direct Educ. Svcs. to Students	560,411.0	560,140.0	99.95%	271.0
686	Professional Svcs. - Other - Contractual	93,379.1	92,800.2	99.38%	578.9
689	Professional Svcs. - Curricul. & Profess. Develop.	99,316.3	99,259.5	99.94%	56.8
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	1,106.8	1,037.6	93.75%	69.2
700	Fixed Charges - General	1,262.0	0.0	0.00%	1,262.0
704	Payments to Surety Bonds and Insurance	29,521.9	22,575.4	76.47%	6,946.6
708	Death Benefits	20.0	0.0	0.00%	20.0
718	Payments for Special Schooling - Handicapped	18,737.1	18,676.7	99.68%	60.4
719	Judgements & Claims - Other	468.1	291.1	62.19%	177.0
730	Tuition Payments for Out-of-City Foster Care	15,554.8	14,265.7	91.71%	1,289.0
731	Health Service Charge - Out-of-City Foster Care	4,863.1	4,863.1	100.00%	-
772	NYC Transit Authority - Reduced Fares (Students)	45,170.1	45,170.1	100.00%	-
773	Private Bus Comp. - Reduced Fares (Students)	12,100.0	11,747.8	97.09%	352.2
791	Tuition Payments to Other School Districts	3,320.4	3,188.1	96.01%	132.4
793	Payments to Fashion Institute of Technology	37,187.7	37,187.7	100.00%	-
794	Training Program for City Employees	2.0	0.0	0.00%	2.0
TOTAL OTHER THAN PERSONAL SERVICE		\$4,639,632.3	\$4,624,240.2	99.7%	\$15,392.1

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Department of Education of the City of New York

Current Headcount Summary - June 2007: Tax-Levy and Reimbursable *

Unit of Appropriation	Full-Time Actuals				Part-Time Actuals					Total PEDs	Total Non-PEDs	Grand Total FT / FTEs
	Ed PEDs	Para PEDs	Non-PEDs	TOTAL	Per Diem PEDs	Hourly Admin.	Custod. Non-PEDs	Non-PEDs	TOTAL			
401 General Ed Instruction & School Leadership Reimbursable	57,139	1,514	1,816	60,469	746	59	-	8,805	9,610	59,399	10,680	70,079
	3,685	38	5	3,728	20	-	-	245	265	3,743	250	3,993
403 Special Ed Instruction & School Leadership Reimbursable	13,741	6,563	-	20,304	89	-	-	9	98	20,393	9	20,402
	-	-	-	-	-	-	-	-	-	-	-	-
415 Regional & Citywide Instr. & Oper. Admin. Reimbursable	1,054	1	1,115	2,170	42	8	-	2	52	1,097	1,125	2,222
	3	-	10	13	-	-	-	-	-	3	10	13
421 Citywide Special Ed Instr. & School Leadership Reimbursable	5,437	5,901	591	11,929	24	45	-	356	425	11,362	992	12,354
	4	-	-	4	-	-	-	3	3	4	3	7
423 Special Ed Instructional Support Reimbursable	1,214	4	1,269	2,487	21	98	-	425	544	1,239	1,792	3,031
	-	-	-	-	-	-	-	-	-	-	-	-
435 School Facilities Reimbursable	-	-	777	777	-	-	924	-	924	-	1,701	1,701
	-	-	76	76	-	-	-	-	-	-	76	76
439 School Food Services Reimbursable	-	-	1,918	1,918	-	-	-	4,083	4,083	-	6,001	6,001
	-	-	-	-	-	-	-	-	-	-	-	-
453 Central Administration Reimbursable	165	31	1,948	2,144	2	13	-	45	60	198	2,006	2,204
	-	-	4	4	-	-	-	-	-	-	4	4
<hr/>												
Tax-Levy Adjustments (see funding of positions note)	(1,197)	-	(557)	(1,754)	-	-	-	-	-	(1,197)	(557)	(1,754)
<hr/>												
Subtotal Tax-Levy Positions	77,553	14,014	8,877	100,444	924	223	924	13,725	15,796	92,491	23,749	116,240
Subtotal Reimbursable	3,692	38	95	3,825	20	-	-	248	268	3,750	343	4,093
Subtotal	81,245	14,052	8,972	104,269	944	223	924	13,973	16,064	96,241	24,092	120,333
481 Reimbursable	10,845	3,316	762	14,923	334	2	-	332	668	14,495	1,096	15,591
<hr/>												
Reimbursable Adjustments (see funding of positions note)	1,197	-	557	1,754	-	-	-	-	-	1,197	557	1,754
Subtotal Reimbursable	12,042	3,316	1,319	16,677	334	2	-	332	668	15,692	1,653	17,345
Grand Total	93,287	17,368	10,291	120,946	1,278	225	924	14,305	16,732	111,933	25,745	137,678

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Full-time actual distribution by budget code and Financial Management Center are generated by FMS (FG-25 Report).
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- Notes:**
1. Per-diem pedagogues include teachers, social workers, and school secretaries who work no more than 20 hrs a week or 3 out of 5 days a week.
 2. Part-time non-peds (o/c 031 positions) include hourly school aides, guards, food service, and administrative employees converted into "Full-Time Equivalents" (FTEs).
 3. Basis for FTE calculations include: hourly school aides -- 70 hrs per pay period; hourly guards -- 80 hrs per pay period; per-diem peds -- actual hrs per pay period and hourly administration positions -- 70 hrs per pay period.

Funding of Positions: Each fiscal year between 17 and 20 percent of DOE positions are funded with reimbursable funds. By the close of a fiscal year, the headcount for most of these reimbursable positions appears in U/A 481. During the year, however, many reimbursable positions may be reflected in tax-levy units of appropriation for a period of time and then transferred. The current estimate of retirements and positions awaiting fund transfer adjustment to u/a 481 is 1,197 peds and 557 non-peds.

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Department of Education of the City of New York
Current Headcount - June 2007: Tax-Levy Central Offices *

U/A	FMC	Full-Time Actuals				Part-Time Actuals					Total PEDs	Total Non-PEDs	Grand Total FT / FTEs	
		Ed Para PEDs	Non-PEDs	Non-PEDs	TOTAL	Per Diem PEDs	Hourly Admin.	Custod. Non-PEDs	Other Non-PEDs	TOTAL				
453	34	Office of the Chancellor	2	-	9	11	-	-	-	-	-	2	9	11
	35	Office of Student Enrollment & Operations	9	-	17	26	-	-	-	-	-	9	17	26
	36	Office of Deputy Chancellor for Finance & Admin.	-	-	11	11	-	-	-	-	-	-	11	11
	36	OATH	-	-	19	19	-	-	-	-	-	-	19	19
	37	DOE Retirement System	-	-	68	68	-	-	-	-	-	-	68	68
	38	Special Commissioner of Investigation	-	-	63	63	-	-	-	-	-	-	63	63
	39	Budget Operations and Review	-	-	42	42	-	-	-	-	-	-	42	42
	40	Div. of Assessment and Accountability	-	-	30	30	-	2	-	-	2	-	32	32
	40	Central Admin. Reimbursable Support	-	-	4	4	-	-	-	-	-	-	4	4
	41	Office of Communications	-	-	32	32	-	1	-	-	1	-	33	33
	42	Office of English Language Learners	9	-	10	19	-	-	-	-	-	9	10	19
	44	Tweed Business Center	-	-	3	3	-	-	-	-	-	-	3	3
	46	Division of Human Resources	28	29	326	383	-	6	-	-	6	57	332	389
	47	Office of Revenue Operations	-	-	31	31	-	-	-	-	-	-	31	31
	48	Office of Deputy Chancellor for Teaching & Learning	46	2	74	122	-	-	-	-	-	48	74	122
	49	Instructional & Information Technology	2	-	277	279	-	2	-	-	2	2	279	281
	51	Office of Curriculum, Instruction & Prof. Dev.	31	-	34	65	2	-	-	1	3	33	35	68
	52	Division of School Facilities	-	-	88	88	-	1	-	-	1	-	89	89
	53	Office of Strategic Partnerships	-	-	14	14	-	-	-	-	-	-	14	14
	54	Division of Financial Operations	-	-	266	266	-	1	-	-	1	-	267	267
	57	Office of Intergovernmental Affairs	-	-	5	5	-	-	-	-	-	-	5	5
	58	School Food and Nutrition Services	-	-	55	55	-	-	-	1	1	-	56	56
	60	Office of School Intervention & Development	5	-	20	25	-	-	-	43	43	5	63	68
	61	Office of Pupil Transportation	-	-	107	107	-	-	-	-	-	-	107	107
	62	Office of Special Investigations	-	-	16	16	-	-	-	-	-	-	16	16
	63	Office of the Auditor General	-	-	46	46	-	-	-	-	-	-	46	46
	64	Bureau of Non-Public Schools	5	-	3	8	-	-	-	-	-	5	3	8
	65	Office of Legal Services/Labor Relations	1	-	76	77	-	-	-	-	-	1	76	77
	66	Office of Equal Opportunity	-	-	8	8	-	-	-	-	-	-	8	8
	67	Div. of Youth Dev. And School Community Svs.	11	-	55	66	-	-	-	-	-	11	55	66
	68	Office of Parent & Community Partnerships	3	-	13	16	-	-	-	-	-	3	13	16
	78	Division of Contracts & Purchasing	-	-	84	84	-	-	-	-	-	-	84	84
	80	DOE/UFT Collaborative	4	-	-	4	-	-	-	-	-	4	-	4
	82	PSAL	-	-	6	6	-	-	-	-	-	-	6	6
	83	Office of the Deputy Chancellor for Operations	-	-	6	6	-	-	-	-	-	-	6	6
	84	Office of New School Development	5	-	19	24	-	-	-	-	-	5	19	24
	86	Chief Financial Officer	-	-	11	11	-	-	-	-	-	-	11	11
	96	Empowerment Schools Management	1	-	3	4	-	-	-	-	-	1	3	4
		Default/Other positions to be reconciled	3	-	1	4	-	-	-	-	-	3	1	4
		Total	165	31	1,952	2,148	2	13	-	45	60	198	2,010	2,208

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 3. Basis for FTE calculations include: hourly school aides -- 70 hrs per pay period; hourly guards -- 80 hrs per pay period; per-diem peds -- actual hrs per pay period and hourly administration positions -- 70 hrs per pay period.

Funding of Positions:
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Department of Education of the City of New York

Current Headcount - June 2007: Categorical Programs *

Budget Code	Categorical Programs	Full-Time Actuals				Part-Time Actuals					Grand Total		
		Pedagogic Positions	Ed. Paras	Non-Ped Positions	Total Filled Full-Time Positions	Per Diem PEDs	Hourly Admin.	Custod. Non-PEDs	Non-PEDs	Total	Total PEDs	Total Non-PEDs	Grand Total FT / FTEs
8816	Regional & Citywide Instr. & Oper. Admin.	233	-	110	343	5	-	-	-	5	238	110	348
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	8,376	1,484	522	10,382	299	2	-	332	633	10,159	856	11,015
8844	Central Offices	1	-	-	1	-	-	-	-	-	1	-	1
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	757	1,780	28	2,565	18	-	-	-	18	2,555	28	2,583
8870	Reimbursable Support - NPS	383	6	6	395	9	-	-	-	9	398	6	404
8888	Reim. Support - Central School Supp. Pgms. (Reimb. Positions in Tax-Levy U/As)	141	47	96	284	-	-	-	-	-	188	96	284
		954	(1)	-	953	3	-	-	-	3	956	-	956
	Reimbursable Adjustments (see funding of positions note)	1,197	-	557	1,754	-	-	-	-	-	1,197	557	1,754
	Total	12,042	3,316	1,319	16,677	334	2	-	332	668	15,692	1,653	17,345

* NOTE: FMS full-time headcount data included in this report are routinely spot checked by DOE before inclusion in this report. Recent in-depth reviews of some of these data raise concerns regarding criteria used by FISA to classify positions as full-time employees. Full-time employees are included based upon various PMS leave status codes that mark employees as "active" in PMS although such employees may or may not be receiving pay checks. DOE, FISA and OMB are working together to improve this report so that it includes active, paid employees only. Consequently, data in this report should be considered "draft" only.

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Department of Education of the City of New York

FY 2007 Changes in Headcount Condition: Tax-Levy & Reimbursable *

U/A	RESPONSIBILITY CENTER	Filled Positions Nov. 06	Filled Positions Feb. 07	Nov. - Feb. Change	Filled Positions Mar. 07	Feb. - Mar. Change	Filled Positions May. 07	Mar.-May Change	Filled Positions June 07	May- June Change	Nov.-June Ave. Change
401	General Education Instr. & School Leadership Reimbursable	70,810 3,931	70,182 4,021	(628) 90	69,991 4,029	(191) 8	70,046 4,062	55 33	70,079 3,993	33 (69)	(146) 12
403	Special Education Instr. & School Leadership Reimbursable	19,743 0	20,139 0	396 0	20,288 0	149 0	20,377 0	89 0	20,402 0	25 0	132 0
415	Regional & Citywide Instr. & Oper. Admin. Reimbursable	2,276 12	2,275 11	(1) (1)	2,251 12	(24) 1	2,243 13	(8) 1	2,222 13	(21) 0	(11) 0
421	Citywide Spec. Educ. Instr. & School Leadership Reimbursable	12,203 7	12,255 8	52 1	12,309 4	54 (4)	12,322 8	13 4	12,354 7	32 (1)	30 0
423	Special Educ. Instructional Support Reimbursable	3,202 0	3,202 0	0 0	3,187 0	(15) 0	3,193 0	6 0	3,031 0	(162) 0	(34) 0
435	School Facilities - PS Reimbursable	1,725 77	1,727 77	2 0	1,719 77	(8) 0	1,704 77	(15) 0	1,701 76	(3) (1)	(5) (0)
439	School Food Services Reimbursable	6,085 0	6,134 0	49 0	6,102 0	(32) 0	6,059 0	(43) 0	6,001 0	(58) 0	(17) 0
453	Central Administration Reimbursable	2,218 0	2,206 0	(12) 0	2,222 0	16 0	2,190 4	(32) 4	2,204 4	14 0	(3) 1
Tax-Levy Adjustments (see funding of positions note)		(4,563)	(4,309)	254	(1,813)	2,496	(1,670)	143	(1,754)	(84)	562
Subtotal Tax-Levy Positions		113,699	113,811	112	116,256	2,445	116,464	208	116,240	(224)	508
Subtotal Reimbursable Positions		4,027	4,117	90	4,122	5	4,164	42	4,093	(71)	13
Subtotal		117,726	117,928	202	120,378	2,450	120,628	250	120,333	(295)	521
481	Reimbursable	15,344	15,506	162	15,512	6	15,689	177	15,591	(98)	49
Reimbursable Adjustments (see funding of positions note)		4,563	4,309	(254)	1,813	(2,496)	1,670	(143)	1,754	84	(562)
Subtotal Reimbursable		19,907	19,815	(92)	17,325	(2,490)	17,359	34	17,345	(14)	(512)
Grand Total		137,633	137,743	110	137,703	(40)	137,987	284	137,678	(309)	9

Includes all full-time and part-time positions.

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Department of Education of the City of New York

FY 2007 Changes in Headcount Condition: Tax-Levy Central Offices *

U/A	RESPONSIBILITY CENTER	Filled Positions Nov. 06	Filled Positions Feb. 07	Nov. - Feb. Change	Filled Positions Mar. 07	Feb. - Mar. Change	Filled Positions May. 07	Mar.-May Change	Filled Positions June 07	May- June Change	Nov.-June Ave. Change
FMC											
34	Office of the Chancellor	10	11	1	12	1	11	(1)	11	0	0
35	Office of Student Enroll. & Opers.	26	26	0	27	1	27	0	26	(1)	0
36	Office of Dep. Chanc. for Fin. & Admin.	13	13	0	12	(1)	12	0	11	(1)	(0)
36	OATH	19	19	0	19	0	19	0	19	0	0
37	DOE Retirement System	62	67	5	68	1	68	0	68	0	1
38	Special Commissioner of Investigation	62	62	0	59	(3)	61	2	63	2	0
39	Div. of Budget Operations & Review	41	40	(1)	41	1	42	1	42	0	0
40	Div. of Assessment & Accountability	26	25	(1)	35	10	32	(3)	32	0	1
40	Central Admin. Reimbursable Support	0	0	0	0	0	4	4	4	0	1
41	Office of Communications	28	30	2	32	2	31	(1)	33	2	1
42	Office of English Language Learners	14	14	0	19	5	19	0	19	0	1
44	Tweed Business Center	3	3	0	3	0	3	0	3	0	0
46	Div. of Human Resources	379	374	(5)	373	(1)	373	0	389	16	2
47	Office of Revenue Operations	31	30	(1)	30	0	30	0	31	1	0
48	Office of Dep. Chanc. for Tchr. & Learning	133	127	(6)	122	(5)	123	1	122	(1)	(2)
49	Instructional & Information Technology	279	282	3	280	(2)	282	2	281	(1)	0
51	Office of Curr., Instr. & Prof. Dev.	80	67	(13)	66	(1)	67	1	68	1	(2)
52	Division of School Facilities	96	94	(2)	92	(2)	90	(2)	89	(1)	(1)
53	Office of Strategic Partnerships	16	14	(2)	14	0	13	(1)	14	1	(0)
54	Division of Financial Operations	268	273	5	271	(2)	271	0	267	(4)	(0)
57	Office of Intergovernmental Affairs	5	4	(1)	5	1	5	0	5	0	0
58	School Food & Nutrition Services	57	60	3	58	(2)	55	(3)	56	1	(0)
60	Office of School Intervention and Development	67	67	0	68	1	68	0	68	0	0
61	Office of Pupil Transportation	101	103	2	100	(3)	105	5	107	2	1
62	Office of Special Investigations	18	17	(1)	17	0	17	0	16	(1)	(0)
63	Office of the Auditor General	48	48	0	48	0	46	(2)	46	0	(0)
64	Bureau of Non-Public Schools	15	8	(7)	8	0	8	0	8	0	(1)
65	Office of Legal Services/Labor Relations	81	77	(4)	76	(1)	74	(2)	77	3	(1)
66	Office of Equal Opportunity	5	7	2	7	0	7	0	8	1	1
67	Div. of Youth Dev. & Schl. Comm. Services	77	76	(1)	76	0	71	(5)	66	(5)	(2)
68	Office of Parent & Community Partnerships	12	12	0	13	1	16	3	16	0	1
78	Division of Contracts & Purchasing	81	82	1	83	1	84	1	84	0	1
80	DOE/UFT Collaborative	4	4	0	4	0	4	0	4	0	0
82	PSAL	7	7	0	7	0	6	(1)	6	0	(0)
83	Office of Dep. Chancellor for Operations	4	5	1	7	2	6	(1)	6	0	0
84	Office of New School Development	21	21	0	23	2	24	1	24	0	1
86	Chief Financial Officer	9	7	(2)	11	4	10	(1)	11	1	0
96	Empowerment Schools Management	4	5	1	4	(1)	4	0	4	0	0
	Default Positions	16	25	9	32	7	6	(26)	4	(2)	(2)
Total Central Administration		2,218	2,206	(12)	2,222	16	2,194	(28)	2,208	14	(2)

Includes all full-time and part-time positions.

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Department of Education of the City of New York
FY 2007 Changes in Headcount Condition: Categorical Programs *

U/A	RESPONSIBILITY CENTER	Filled Positions Nov. 06	Filled Positions Feb. 07	Nov. - Feb. Change	Filled Positions Mar. 07	Feb. - Mar. Change	Filled Positions May. 07	Mar.-May Change	Filled Positions June 07	May- June Change	Nov.-June Ave. Change
Budget Code											
8816	Regional & Citywide Instr. & Oper. Admin.	352	357	5	352	(5)	352	0	348	(4)	(1)
8843	Reim. Supp.- Gen. Ed. Inst./Elem./Middle/HS	10,898	10,959	61	10,980	21	11,029	49	11,015	(14)	23
8844	Central Offices	3	3	0	3	0	1	(2)	1	0	(0)
8848	Reim. Supp.- Spec. Ed. Instr. /Elem./Middle/HS	2,334	2,502	168	2,534	32	2,586	52	2,583	(3)	50
8870	Reimbursable Support - NPS	399	402	3	406	4	403	(3)	404	1	1
8888	Reim. Support - Central School Supp. Pgms.	275	309	34	290	(19)	288	(2)	284	(4)	2
8835	CD Code Violation Removal in Schools	0	0	0	0	0	0	0	0	0	0
	(Reimb. Positions in Tax-Levy U/As)	1,083	974	(109)	947	(27)	1,030	83	956	(74)	(25)
	Reimbursable Adjustments (see funding of positions note)	4,563	4,309	(254)	1,813	(2,496)	1,670	(143)	1,754	84	(562)
TOTAL Categorical Programs		19,907	19,815	(92)	17,325	(2,490)	17,359	34	17,345	(14)	(512)

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New York City Department of Education
FY2008 Year-to-Date Expenditures: Personal Service by Unit of Appropriation
as of 10/25/07
(\$ thousands)

Unit of Appropriation	Current FMS Budget	FAMIS Expenditures Year-to-Date 10/25/07	Balance Available
401 General Ed Instruction & School Leadership PS	5,613,337.5	932,106.7	4,681,230.8
403 Special Ed Instruction & School Leadership PS	1,106,785.7	155,468.7	951,317.0
415 School Support Organization PS	209,026.5	45,994.1	163,032.4
421 Citywide Special Ed Instruction & School Leadership - PS	654,603.7	128,146.0	526,457.7
423 Special Ed Instructional Support - PS	222,818.7	31,551.7	191,267.0
435 School Facilities - PS	392,534.0	113,264.6	279,269.4
439 School Food Services - PS	188,484.9	27,534.1	160,950.9
453 Central Administration - PS	165,384.7	46,831.4	118,553.3
461 Fringe Benefits - PS	2,129,637.6	329,292.8	1,800,344.8
491 Collective Bargaining	19,977.8	0.0	19,977.8
TOTAL Tax-levy Funding PS	\$10,702,591.0	1,810,190.1	\$8,892,400.9
481 Categorical Programs PS	1,373,574.8	206,251.4	1,167,323.3
GRAND TOTAL Personal Service	\$12,076,165.8	\$2,016,441.5	\$10,059,724.3

New York City Department of Education
FY2008 Year-to-Date Commitments: OTPS by Unit of Appropriation
as of 10/25/07
(\$ thousands)

Unit of Appropriation	Current FMS Budget	FAMIS Commitments Year-to-Date 10/25/07	Percent Committed	Balance Available
402 General Ed Instruction & School Leadership OTPS	600,636.2	295,924.2	49.3%	304,712.0
404 Special Ed Instruction & School Leadership OTPS	4,839.3	798.2	16.5%	4,041.1
416 School Support Organization - OTPS	10,447.1	5,021.9	48.1%	5,425.2
422 Citywide Special Ed Instruction & School Leadership - OTPS	24,615.1	6,608.9	26.8%	18,006.2
424 Special Ed Instructional Support - OTPS	125,448.2	19,027.4	15.2%	106,420.8
436 School Facilities - OTPS	155,813.5	82,013.0	52.6%	73,800.5
438 Pupil Transportation - OTPS	1,033,910.6	944,655.8	91.4%	89,254.7
440 School Food Services - OTPS	175,628.3	78,910.1	44.9%	96,718.3
442 School Safety - OTPS	193,320.7	0.0	0.0%	193,320.7
444 Energy & Leases - OTPS	386,146.9	145,169.2	37.6%	240,977.7
454 Central Administration - OTPS	239,035.8	106,221.5	44.4%	132,814.3
470 Special Education Pre-K Contract Payments - OTPS	621,490.5	215,013.3	34.6%	406,477.2
472 Charter/Contract/Foster Care Payments - OTPS	595,344.7	297,917.9	50.0%	297,426.7
474 Non-Public School and FIT Payments - OTPS	61,646.1	20,435.9	33.2%	41,210.2
TOTAL Tax-levy Funding OTPS	\$4,228,323.0	\$2,217,717.4	52.4%	\$2,010,605.6
482 Categorical Programs OTPS	679,151.4	199,930.6	29.4%	479,220.7
GRAND TOTAL Other Than Personal Service	\$4,907,474.4	\$2,417,648.0	49.3%	\$2,489,826.4