



FY2010 YEAR-END CLOSE
October 2010

NYC™ **Department**
of Education



THE NEW YORK CITY DEPARTMENT OF EDUCATION
JOEL I. KLEIN, *Chancellor*

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John Wall
Chief Administrator

MEMORANDUM

November 16, 2010

To: Members of the Comprehensive Financial Monitoring Task Force

From: John Wall

Re: FY2010 Close - October Financial Status Report

The year-end FY2010 Financial Status Report is now available for viewing, [Financial Status Report](#), printing [October FSR](#) or downloading in [Excel format](#).

The Department is pleased to report that it closed FY2010 with a tax-levy surplus of \$1.9 million against the final modified budget. Please refer to page 13 for an overall view of the Department's ending condition.

Since the release of the May FSR, there have been various significant updates to the DOE's operating budget, most of which were reflected in the January, Executive and Adoption plans. Below is an outline of the major changes included in the Financial Plans by funding source.

• **Operating Budget**

- (a) Reduction of City funds totaling (\$237) million, which primarily includes (\$113.2) million of Programs to Eliminate the GAP (PEGs) and (\$124.2) million of collective bargaining funds rolled to FY2011;
- (b) Increase in Federal revenues of \$178.2 million which includes a \$129 million increase to the ARRA Supplemental Deficit Reduction Program (SDRA,) which transferred funds from FY2011 to FY2010 to fill a gap in State Aid.

- (c) Adjustments to Other Categorical revenues of \$174.5 million, of which \$170.9 million is associated with Pollution Remediation Obligations (GASB 49.) This adjustment was reflected in the DOE's expense and revenue accounts during the closing process. Additional details regarding this stipulation may be found on the following link:
http://schools.nyc.gov/offices/d_chanc_oper/budget/dbor/fsr/October/PDF/Oct_2009_FSR/10GASB_Manual.pdf
- (d) State revenue reduction of (\$106.6) million which primarily consists of a State Aid gap of (\$129) million as announced in December 2009. Federal ARRA funds were shifted from FY2011 to FY2010 to cover this funding shortfall.

The next FSR, scheduled to be released in December, will include a summary of the November Financial Plan.

Thank you.

c: Joel I. Klein
Chancellor's Senior Staff
Division of Financial Planning & Management Senior Staff

**FY2010 YEAR-END CLOSE
OCTOBER 2010**

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Department of Education of the City of New York
Current Approved Budget Condition
as of 10/27/10

Unit of Appropriation	Adopted Budget 7/1/09	Approved FMS Budget 4/29/10	Approved Modifications 4/29/10 - 10/27/10	Current City Budget 10/27/10
401 General Ed Instruction & School Leadership - PS	5,350,162,513	\$5,614,210,292	(\$153,039,357)	\$5,461,170,935
402 General Ed Instruction & School Leadership - OTPS	471,413,076	555,062,334	36,140,706	591,203,040
403 Special Ed Instruction & School Leadership - PS	1,382,401,565	1,034,779,390	(21,600,000)	1,013,179,390
404 Special Ed Instruction & School Leadership - OTPS	6,424,052	6,424,052	0	6,424,052
415 School Support Organization - PS	188,658,337	188,658,337	4,719,277	193,377,614
416 School Support Organization - OTPS	20,204,131	20,204,131	(1,010,206)	19,193,925
421 Citywide Special Ed Instruction & School Leadership - PS	709,499,070	709,499,070	16,686,657	726,185,727
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415,090	23,415,090	(1,170,754)	22,244,336
423 Special Ed Instructional Support - PS	291,359,769	288,859,769	(57,056,882)	231,802,887
424 Special Ed Instructional Support - OTPS	200,890,356	200,890,356	56,487,135	257,377,491
435 School Facilities - PS	394,416,584	394,416,584	6,266,864	400,683,448
436 School Facilities - OTPS	150,326,360	178,495,550	164,690,953 (1)	343,186,503
438 Pupil Transportation - OTPS	1,004,985,508	1,004,985,508	(8,805,030)	996,180,478
439 School Food Services - PS	196,898,077	196,898,077	15,002,970	211,901,047
440 School Food Services - OTPS	196,321,824	196,321,824	379,977	196,701,801
442 School Safety - OTPS	290,137,115	290,137,115	5,317,642	295,454,757
444 Energy & Leases - OTPS	442,594,840	442,594,840	(19,784,502)	422,810,338
453 Central Administration - PS	181,061,652	181,561,652	4,040,367	185,602,019
454 Central Administration - OTPS	179,792,352	182,091,352	(8,567,416)	173,523,936
461 Fringe Benefits - PS	2,484,103,438	2,527,443,354	(25,598,933)	2,501,844,421
470 Special Education Pre-K Contract Payments - OTPS	764,657,203	764,657,203	87,995,665	852,652,868
472 Charter/Contract/Foster Care Payments - OTPS	853,844,663	853,844,663	124,205,477	978,050,140
474 Non-Public School and FIT Payments - OTPS	63,969,250	63,969,250	7,347,843	71,317,093
491 Collective Bargaining	320,772,851	320,772,851	(286,806,331)	33,966,520
TOTAL Tax-levy Funding	16,168,309,676	16,240,192,644	(54,157,878)	16,186,034,766
481 Categorical Programs PS	1,504,630,073	1,514,286,436	30,176,252	1,544,462,688
482 Categorical Programs OTPS	708,131,342	731,579,462	39,425,217	771,004,679
TOTAL Categorical Programs	2,212,761,415	2,245,865,898	69,601,469	2,315,467,367
GRAND TOTAL	\$18,381,071,091	\$18,486,058,542	\$15,443,591	\$18,501,502,133
Plus: <u>Other System-Wide Obligations</u>				
Pension (as per Year-End)				2,452,112,887
Debt Service (as per Year-End)				927,334,474
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$21,880,949,494

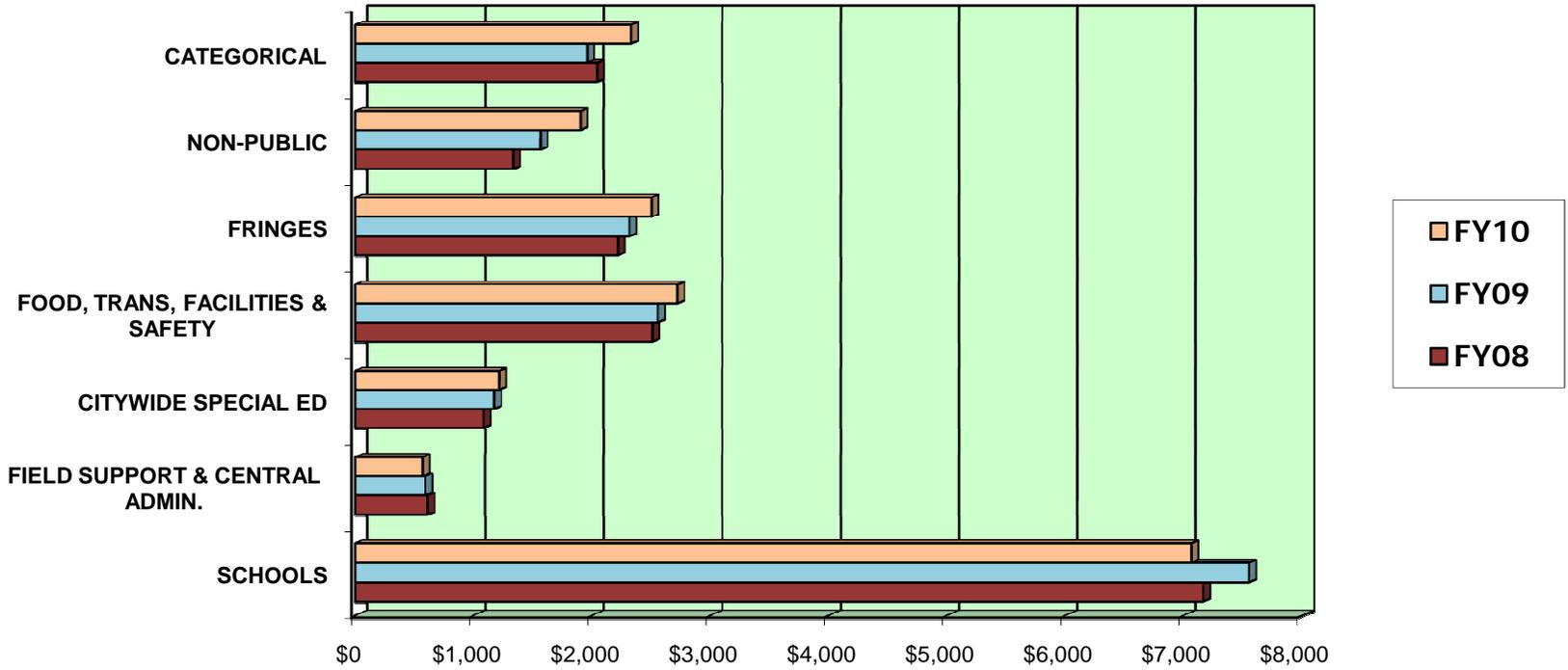
(1) UA 436 includes an adjustment of \$170.9 million associated with Pollution Remediation Obligations (GASB 49). See cover memo for link to details.

Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 as of 10/27/10

Approved Modifications **\$15,443,591**

Revenue Source	Amount	Mod #	Date Approved
<u>January Financial Plan Adjustments:</u>			
City	(\$64,772,173)	MN# 04 10	6/29/10
State	(109,214,684)	MN# 04 10	6/29/10
Federal	134,438,329	MN# 04 10	6/29/10
CD	(523,013)	MN# 04 10	6/29/10
Intra-City	1,782,200	MN# 04 10	6/29/10
Total January Financial Plan Adjustments	<u>(\$38,289,341)</u>		
<u>Executive Financial Plan Adjustments:</u>			
City	(\$36,191,132)	MN# 07 10	6/29/10
State	3,693,299	MN# 07 10	6/29/10
Federal	41,722,912	MN# 07 10	6/29/10
CD	69,735	MN# 07 10	6/29/10
Total Executive Financial Plan Adjustments	<u>\$9,294,814</u>		
<u>Adoption Financial Plan Adjustments:</u>			
City	(\$136,060,560)	MN# 08 10	6/29/10
State	4,153,642	MN# 08 10	6/29/10
Federal	(13,653)	MN# 08 10	6/29/10
Intra-City	651,168	MN# 08 10	6/29/10
Total Adoption Financial Plan Adjustments	<u>(\$131,269,403)</u>		
<u>FY10 Closing Adjustments:</u>			
State	(\$5,198,131)	FY10DOECLOSE001 - 9, 33 - 37	9/21/10 - 9/22/10
Federal	4,332,344	DOE10CLOSE010 - 16B, 28D - 32	9/21/10 - 9/22/10
CD	(1,832,619)	10CDARRATKDWI	9/21/10 - 9/22/10
Other Categorical	3,642,793	DOE10CLOSE038A	9/21/10 - 9/22/10
Pollution Abatement Costs	170,872,000	FY10POLREMEDI	10/1/10
Total	<u>\$171,816,387</u>		
<u>Intra-City</u>			
DYCD - Permit ISC	\$6,789	IC260DYCD100239	8/11/10
DOHMH - Training K-3 teachers addendum	62,000	ICAL101612	8/13/10
DOHMH - School Nurse Services	3,200,000	ICAL101136,1629 & 1650	7/22/10 & 8/24/10
DOT - Rent for 28-11 Queens Plaza North	150,170	10IC1308JR	8/27/10
NYPD - Rent for 28-11 Queens Plaza North	459,812	10CI909	8/27/10
DEP (E.C.) - DOE Course for Air pollution program	15,732	IC10A000000545B	8/27/10
DOHMH - School Wellness	(3,369)	ICAL101641	8/24/10
Total Intra-City	<u>\$3,891,134</u>		
Total FY10 Closing Adjustments	<u>\$175,707,521</u>		
<u>Total Approved Revenue Mods</u>		<u>\$15,443,591</u>	

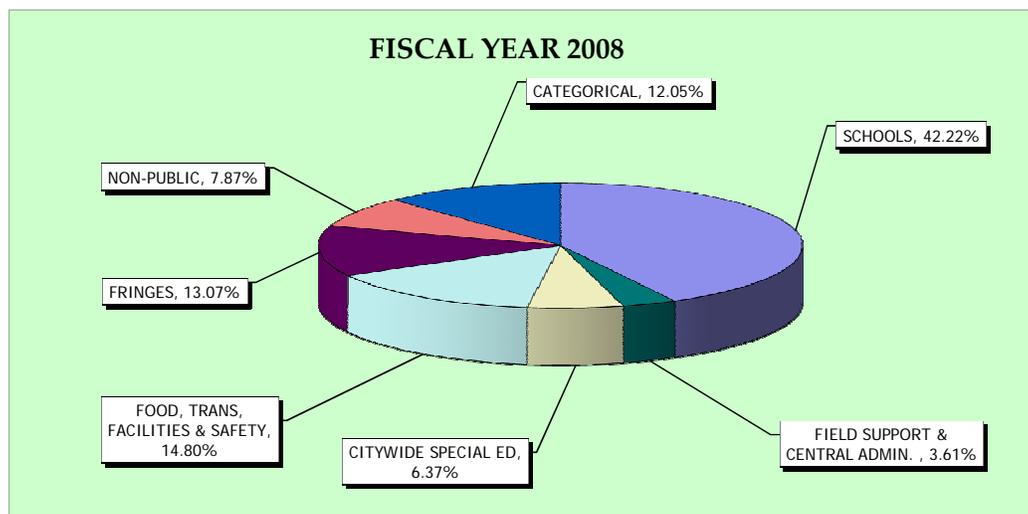
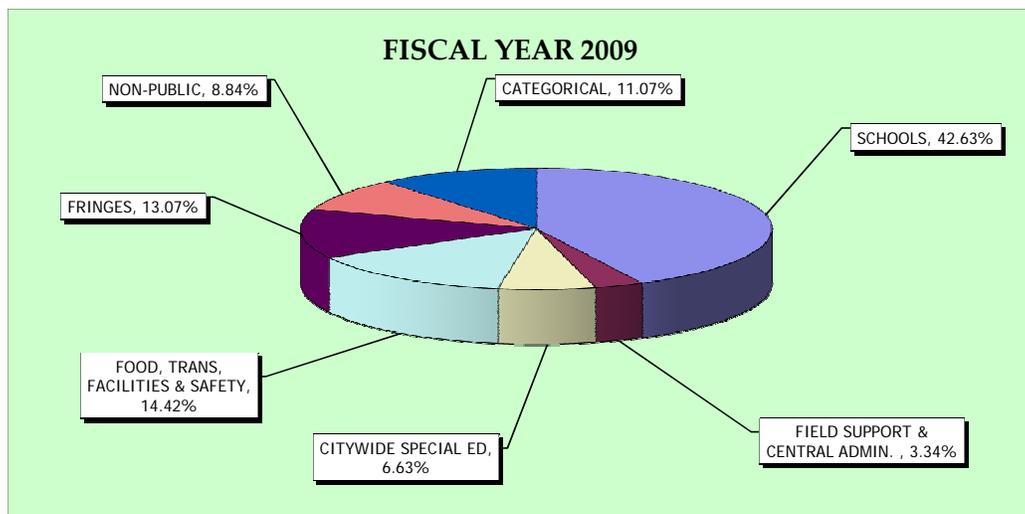
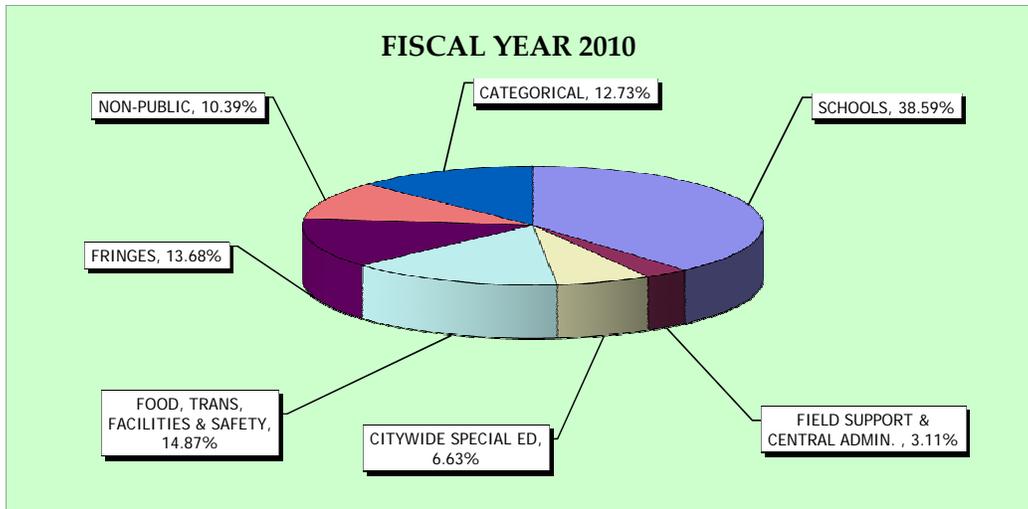
**NYC DEPARTMENT OF EDUCATION
YEAR-END EXPENDITURES BY ORGANIZATIONAL GROUPING
\$ IN MILLIONS**



Notes: -- Schools include Special Education. The majority of Categorical funds are earmarked for Schools & Citywide Special Education. In FY2008, tax-levy related expenditures included in categorical u/as 481/2 were transferred to other u/as. Year-end Collective Bargaining accruals are excluded. This chart excludes expenditures of \$170.9 million for FY2010 and \$158.5 million for FY2009 which are associated with GASB 49.

* In fiscal year 2008, Regional & Citywide Instruction & Operational Administration was replaced by School Support Organizations and Integrated Service Centers.

**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 FY2008, tax-levy 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. This chart excludes expenditures of \$170.9 million for FY2010 and \$158.5 million for FY2009 which are associated with GASB 49.

Department of Education of the City of New York
Revenue Budget
FY2010 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
STATE FUNDS					
<i>General Support Aids</i>					
29358	FOUNDATION AID	5,741,520.6	5,597,847.4	(24,764.0)	5,573,083.4
29359	EDUCATION GRANTS	1,200.0	1,200.0	0.0	1,200.0
27920	BUILDING AID - BOE	11,051.2	11,051.2	0.0	11,051.2
27921	TRANSPORTATION AID	486,399.1	486,399.1	11,195.0	497,594.1
27923	PRIVATE EXCESS COST AID	145,901.8	145,901.8	21,758.5	167,660.3
27924	CAREER EDUCATION	84,211.5	84,211.5	981.0	85,192.5
29253	COMPUTER ADMINISTRATION AID	29,758.6	29,758.6	326.3	30,084.9
29290	HIGH COST AID	260,182.7	260,182.7	(37,917.8)	222,264.9
29605	BUILDING AID - SCA	417,333.6	417,333.6	(3,406.7)	413,926.9
29606	BUILDING AID - LEASES	30,397.7	30,397.7	3,406.8	33,804.5
29627	AID FOR ACADEMIC ACHIEVEMENT	23,752.0	23,752.0	278.0	24,030.0
Sub-Total - General Support Aids		\$7,231,708.8	\$7,088,035.6	(\$28,142.9)	\$7,059,892.7
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	(722.0)	4,092.2
27900	SCHOOL LUNCH	9,390.7	9,390.7	(169.3)	9,221.4
27903	BILINGUAL EDUCATION	784.8	784.8	(27.7)	757.1
27904	WELFARE EDUCATION	1,542.2	1,542.2	(1,542.2)	0.0
27906	SPECIAL GRANTS - MISCELLANEOUS	16,700.0	16,700.0	1,314.9	18,014.9
27907	TEXTBOOKS	73,085.2	73,085.2	(48.1)	73,037.1
29255	PRE-K HANDICAPPED	375,983.8	375,983.8	(417.2)	375,566.6
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	27,000.0	27,000.0	0.0	27,000.0
29261	COMPUTER SOFTWARE AID	18,539.9	18,539.9	261.0	18,800.9
29262	COMPUTER HARDWARE AID	15,305.0	15,305.0	215.4	15,520.4
29275	LIBRARY MATERIALS AID	7,735.3	7,735.3	108.9	7,844.2
29292	CHAPTER 721 REIMBURSEMENT	26,000.0	26,000.0	0.0	26,000.0
29295	SUMMER HANDICAPPED AID	135,959.3	135,959.3	32,812.4	168,771.7
29356	TEACHER CENTERS	0.0	0.0	555.8	555.8
29603	SCHOOL BREAKFAST	3,580.5	3,580.5	259.0	3,839.5
29614	UNIVERSAL PRE-KINDERGARTEN	213,012.4	213,012.4	4,352.9	217,365.3
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	4,300.0	0.0	4,300.0
29621	TEACHERS FOR TOMORROW	15,000.0	15,000.0	0.0	15,000.0
29999	MOBILITY TAX REIMBURSEMENT	0.0	34,458.5	(942.5)	33,516.0
30400	STOP DWI	334.8	334.8	180.3	515.1
Sub-Total - Restricted/Categorical Aids		\$949,068.1	\$983,526.6	\$36,191.6	\$1,019,718.2
Total - State Funds		\$8,180,776.9	\$8,071,562.2	\$8,048.7	\$8,079,610.9

Department of Education of the City of New York
Revenue Budget
FY2010 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
FEDERAL FUNDS					
11919	MEDICAID - HEALTH & MEDICAL CARE	8,500.0	8,500.0	0.0	8,500.0
13022	FEDERAL DRUG ABUSE FUNDS	11,877.3	11,877.3	(419.9)	11,457.4
13901	OFF-SCHOOL TIME MEALS	19,983.1	19,983.1	934.6	20,917.7
13902	FEDERAL SCHOOL LUNCH	251,462.8	251,462.8	6,506.8	257,969.6
13905	VOCATIONAL EDUCATION	14,369.7	14,369.7	1,569.1	15,938.8
13907	SCHOOL BREAKFAST PROGRAM	48,951.9	48,951.9	7,839.9	56,791.8
13910	FEDERAL BILINGUAL EDUCATION	640.7	640.7	(295.4)	345.3
13912	ECIA TITLE I	795,800.0	795,800.0	(23,580.2)	772,219.8
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	25,000.0	(5,484.8)	19,515.2
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	30,663.0	292,370.0
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	0.0	5,000.0
13919	SUMMER FEEDING PROGRAM	18,108.4	18,108.4	1,960.5	20,068.9
13924	TITLE V SURR SUPPORT	590.7	590.7	(538.6)	52.1
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	127,802.1	127,802.1	1,821.0	129,623.1
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	1,242.6	9,527.4
13928	DRUG-FREE SCHOOLS	17,137.7	17,137.7	(4,936.1)	12,201.6
13930	ESEA TITLE IID (Technology Challenge)	9,884.4	9,884.4	(1,520.7)	8,363.7
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,927.0	1,927.0	211.1	2,138.1
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,453.1	1,453.1	480.1	1,933.2
13939	COMMUNITY LEARNING CENTERS	20,980.2	20,980.2	(1,334.2)	19,646.0
13941	TITLE III-LEP & IMMIGRATION STUDENTS	34,150.3	34,150.3	(951.9)	33,198.4
13942	TITLE IIB-Competitive	6,567.8	6,567.8	1,025.6	7,593.4
13943	TITLE IID-Competitive	4,481.5	4,481.5	4,383.8	8,865.3
13944	READING FIRST	14,751.3	14,751.3	(5,147.0)	9,604.3
13945	TITLE I COMPETITIVE	20,821.5	20,821.5	15,235.9	36,057.4
03009	ARRA: KITCHEN EQUIPMENT	0.0	2,126.9	(325.0)	1,801.9
13946	ARRA: DRRR RESTORATION	426,188.6	555,085.7	(0.1)	555,085.6
13947	ARRA: GOVERNMENT SERVICES FUND	97,260.1	97,260.1	42,566.0	139,826.1
13947	ARRA: TEACHER CENTERS	0.0	16,800.0	(2,086.8)	14,713.2
13947	ARRA: TEACHER MENTOR	0.0	886.0	0.0	886.0
13948	ARRA: TITLE I	334,726.4	334,726.4	(4,378.0)	330,348.4
13949	ARRA: IDEA SECTION 611	157,696.8	158,301.7	(14,148.1)	144,153.6
13950	ARRA: MCKINNEY VENTO	0.0	4,936.4	(2,845.5)	2,090.9
14707	ARRA: IDEA SECTION 619	0.0	7,295.8	(2,406.2)	4,889.6
Sub-Total - Federal Funds		\$2,746,105.2	\$2,907,652.3	\$46,041.5	\$2,953,693.8

Department of Education of the City of New York
Revenue Budget
FY2010 Year-End Close

(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
INTRA - CITY					
00595	OTHER SERVICES/FEES (ACS - Provides Educ. Services)	517.0	517.0	0.0	517.0
00595	OTHER SERVICES/FEES (DYCD - Beacon Program)	2,000.0	2,996.8	0.0	2,996.8
00595	OTHER SERVICES/FEES (DOHMH - School Health)	3,063.7	3,063.7	0.0	3,063.7
00595	OTHER SERVICES/FEES (DOHMH - Physical Fitness)	2,430.3	2,430.3	31.4	2,461.7
00595	OTHER SERVICES/FEES (DOHMH - School Nurses)	0.0	7,200.0	3,200.0	10,400.0
00595	OTHER SERVICES/FEES (DOC - Greenhouse Adolescent Pgm)	0.0	17.4	0.0	17.4
00595	OTHER SERVICES/FEES (DOHMH - Wellness Program)	0.0	22.0	69.1	91.1
00595	OTHER SERVICES/FEES (HRA - Work Experience Pgm (WEP))	0.0	126.5	0.0	126.5
00595	OTHER SERVICES/FEES (DCAS - PLANYC Metering Pilot)	0.0	3,414.7	639.2	4,053.9
00595	OTHER SERVICES/FEES (OEM - Backup Generator Plan)	0.0	920.9	0.0	920.9
00595	OTHER SERVICES/FEES (DOHMH - Training K-3 teachers)	0.0	100.0	62.0	162.0
00595	OTHER SERVICES/FEES (DOHMH - CHAMPS)	0.0	195.2	0.0	195.2
00595	OTHER SERVICES/FEES (DYCD - GED Testing Initiative)	0.0	95.0	0.0	95.0
00595	OTHER SERVICES/FEES (DOHMH - Structural Change Mini-Grants)	0.0	92.0	(92.0)	0.0
00595	OTHER SERVICES/FEES (DEP - Air Pollution Program)	0.0	0.0	15.7	15.7
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	131.0	131.0	459.8	590.8
00596	INTRA - CITY RENTALS (DCAS - School Rental)	100.0	100.0	0.0	100.0
00596	INTRA - CITY RENTALS (DOT - Safety City Program)	541.8	541.8	150.2	692.0
00596	INTRA - CITY (DYCD - Service Learning Program)	0.0	0.0	6.8	6.8
00596	INTRA - CITY (SBS - ARRA Automotive Repair)	0.0	118.0	0.0	118.0
00596	INTRA - CITY (SBS - ARRA Culinary Arts Program)	0.0	90.0	0.0	90.0
00596	INTRA - CITY (SBS - ARRA Internet & Comput. Core Certif. Pgm.)	0.0	174.2	0.0	174.2
00596	INTRA - CITY (SBS - ARRA Adult Practical Nursing Program)	0.0	1,400.0	0.0	1,400.0
Sub-Total - Intra-City		\$8,783.8	\$23,746.5	\$4,542.2	\$28,288.7
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)	28,000.0	28,000.0	7,500.0	35,500.0
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		\$57,874.0	\$57,874.0	\$7,500.0	\$65,374.0

Department of Education of the City of New York
Revenue Budget
FY2010 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
OTHER CATEGORICAL					
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	53,105.8	0.0	53,105.8
41900	PRIVATE GRANTS	35,000.0	35,000.0	5,000.0	40,000.0
41905	SCA	8,000.0	30,500.0	0.0	30,500.0
41911	NON-RESIDENT TUITION	3,318.0	3,318.0	(2,518.6)	799.4
41912	CUNY/DOE Partnership	0.0	0.0	2.7	2.7
41913	UNIVERSAL SERVICES FUND	0.0	0.0	869.5	869.5
41917	RETIREMENT BENEFITS (BERS)	4,487.4	4,487.4	289.1	4,776.5
45001	POLLUTION REMEDIATION (GASB49) - BOND SALES	0.0	0.0	170,872.0	170,872.0
Sub-Total - Other Categorical		\$62,970.4	\$126,411.2	\$174,514.7	\$300,925.9
Total Revenue		\$11,056,510.3	\$11,187,246.2	\$240,647.1	\$11,427,893.3
City Tax-Levy Funding		\$7,374,934.8	\$7,311,420.2	(\$172,251.8)	\$7,139,168.5
ADJUSTMENTS:					
-Miscellaneous Fees & Grants - <i>included in City Tax-Levy Funding</i>					(65,374.0)
-State Building Aid - <i>not included in operating budget</i>					(2,500.0)
- ARRA: CDBG Violation Removal					7,714.1
- Foundation Aid in Pension Agency					(5,400.0)
Rounding					0.2
Total Adjustments					(65,559.7)
CURRENT OPERATING BUDGET					\$18,501,502.1

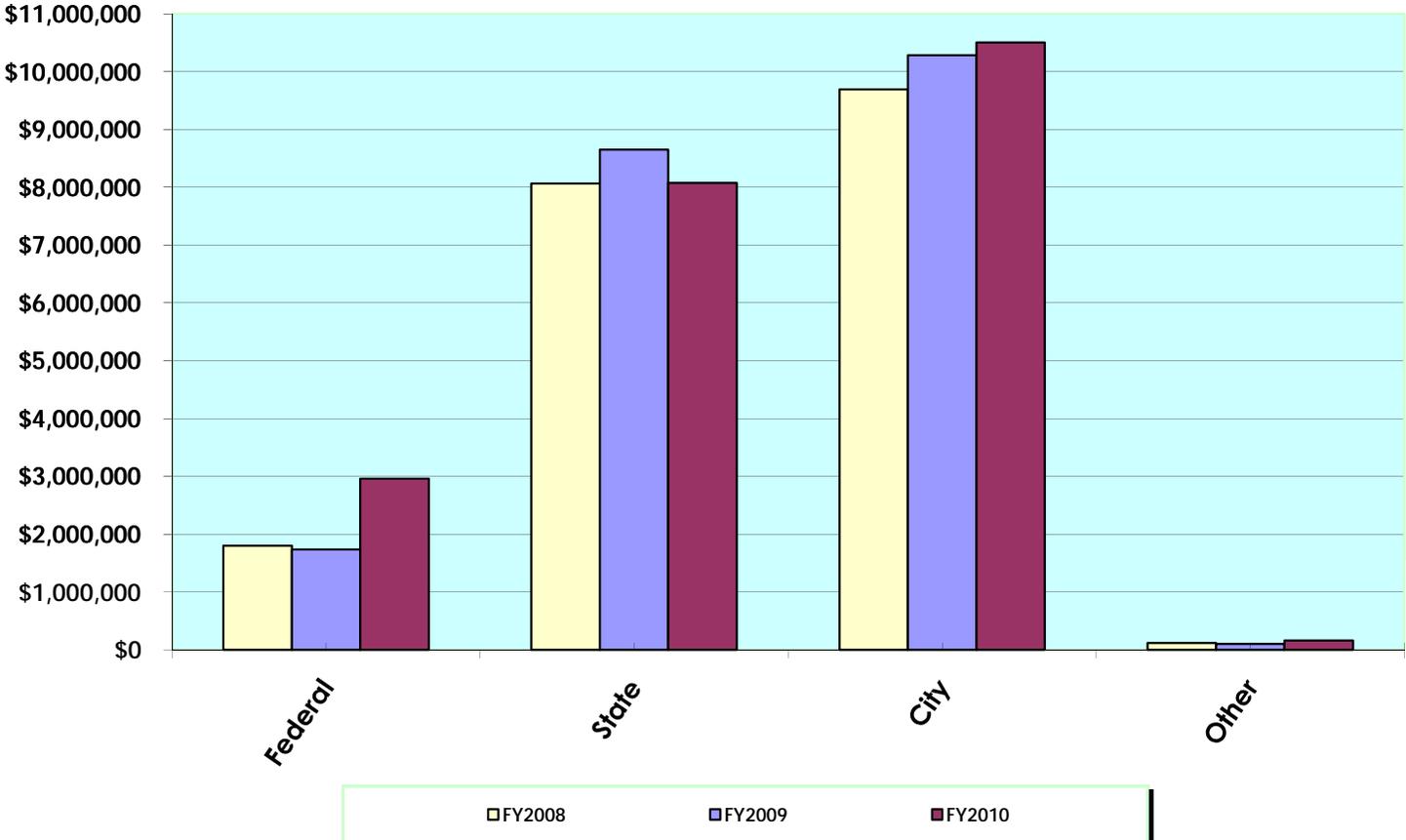
Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
FY2010 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/21/10	Cash Applied YTD - 10/21/10	Percentage Claimed YTD - 10/21/10
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	5,741,520.6	5,573,083.4	5,573,083.4	5,573,083.4	100.0%
29359	EDUCATION GRANTS	1,200.0	1,200.0	1,200.0	1,200.0	100.0%
27920	BUILDING AID - BOE	11,051.2	11,051.2	11,051.2	11,051.2	100.0%
27921	TRANSPORTATION AID	486,399.1	497,594.1	497,594.1	497,594.1	100.0%
27923	PRIVATE EXCESS COST AID	145,901.8	167,660.3	167,660.3	167,660.3	100.0%
27924	CAREER EDUCATION	84,211.5	85,192.5	85,192.5	85,192.5	100.0%
29253	COMPUTER ADMINISTRATION AID	29,758.6	30,084.9	30,084.9	30,084.9	100.0%
29290	HIGH COST AID	260,182.7	222,264.9	222,264.9	222,264.9	100.0%
29605	BUILDING AID - SCA	417,333.6	413,926.9	413,926.9	413,926.9	100.0%
29606	BUILDING AID - LEASES	30,397.7	33,804.5	33,804.5	33,804.5	100.0%
29627	AID FOR ACADEMIC ACHIEVEMENT	23,752.0	24,030.0	24,030.0	24,030.0	100.0%
Sub-Total - General Support Aids		\$7,231,708.8	\$7,059,892.7	\$7,059,892.7	\$7,059,892.7	100.0%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	4,092.2	4,092.2	4,092.2	100.0%
27900	SCHOOL LUNCH	9,390.7	9,221.4	9,221.4	9,221.4	100.0%
27903	BILINGUAL EDUCATION	784.8	757.1	757.1	757.1	100.0%
27904	WELFARE EDUCATION	1,542.2	0.0	0.0	0.0	0.0%
27906	SPECIAL GRANTS - MISCELLANEOUS	16,700.0	18,014.9	10,806.4	9,659.2	60.0%
27907	TEXTBOOKS	73,085.2	73,037.1	73,037.1	73,037.1	100.0%
29255	PRE-K HANDICAPPED	375,983.8	375,566.6	242,917.6	81,615.8	64.7%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	27,000.0	27,000.0	20,148.6	20,148.6	74.6%
29261	COMPUTER SOFTWARE AID	18,539.9	18,800.9	18,800.9	18,800.9	100.0%
29262	COMPUTER HARDWARE AID	15,305.0	15,520.4	15,520.4	15,520.4	100.0%
29275	LIBRARY MATERIALS AID	7,735.3	7,844.2	7,844.2	7,844.2	100.0%
29292	CHAPTER 721 REIMBURSEMENT	26,000.0	26,000.0	26,000.0	26,000.0	100.0%
29295	SUMMER HANDICAPPED AID	135,959.3	168,771.7	0.0	0.0	0.0%
29356	TEACHER CENTERS	0.0	555.8	555.8	555.8	100.0%
29603	SCHOOL BREAKFAST	3,580.5	3,839.5	3,839.5	3,839.5	100.0%
29614	UNIVERSAL PRE-KINDERGARTEN	213,012.4	217,365.3	217,365.3	149,845.6	100.0%
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	4,300.0	0.0	0.0	0.0%
29621	TEACHERS FOR TOMORROW	15,000.0	15,000.0	14,997.1	14,997.1	100.0%
29999	MOBILITY TAX REIMBURSEMENT	0.0	33,516.0	20,901.3	20,901.3	62.4%
30400	STOP DWI	334.8	515.1	465.1	465.1	90.3%
Sub-Total - Restricted/Categorical Aids		\$949,068.1	\$1,019,718.2	\$687,270.0	\$457,301.3	67.4%
Total - State Funds		\$8,180,776.9	\$8,079,610.9	\$7,747,162.7	\$7,517,194.0	95.9%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
FY2010 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/21/10	Cash Applied YTD - 10/21/10	Percentage Claimed YTD - 10/21/10
FEDERAL FUNDS						
11919	MEDICAID - HEALTH & MEDICAL CARE	8,500.0	8,500.0	5,710.4	5,710.4	67.2%
13022	FEDERAL DRUG ABUSE FUNDS	11,877.3	11,457.4	11,457.4	11,457.4	100.0%
13901	OFF-SCHOOL TIME MEALS	19,983.1	20,917.7	19,083.1	19,083.1	91.2%
13902	FEDERAL SCHOOL LUNCH	251,462.8	257,969.6	257,969.6	257,969.6	100.0%
13905	VOCATIONAL EDUCATION	14,369.7	15,938.8	15,938.8	15,044.3	100.0%
13907	SCHOOL BREAKFAST PROGRAM	48,951.9	56,791.8	56,791.8	56,791.8	100.0%
13910	FEDERAL BILINGUAL EDUCATION	640.7	345.3	289.3	289.3	83.8%
13912	ECIA TITLE I	795,800.0	772,219.8	772,219.8	671,823.6	100.0%
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	19,515.2	14,208.0	14,005.8	72.8%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	292,370.0	181,191.9	181,191.9	62.0%
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	2,685.8	2,685.8	53.7%
13919	SUMMER FEEDING PROGRAM	18,108.4	20,068.9	18,159.7	18,159.7	90.5%
13924	TITLE V SURR SUPPORT	590.7	52.1	52.1	52.1	100.0%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	127,802.1	129,623.1	122,378.9	116,720.1	94.4%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	9,527.4	7,709.9	7,572.4	80.9%
13928	DRUG-FREE SCHOOLS	17,137.7	12,201.6	8,166.4	8,166.4	66.9%
13930	ESEA TITLE IID (Technology Challenge)	9,884.4	8,363.7	6,616.5	6,239.3	79.1%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,927.0	2,138.1	1,138.3	1,138.3	53.2%
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,453.1	1,933.2	641.5	641.5	33.2%
13939	COMMUNITY LEARNING CENTERS	20,980.2	19,646.0	11,506.2	11,005.8	58.6%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	34,150.3	33,198.4	24,328.2	17,981.1	73.3%
13942	TITLE IIB-Competitive	6,567.8	7,593.4	6,589.5	5,402.4	86.8%
13943	TITLE IID-Competitive	4,481.5	8,865.3	4,198.4	3,410.4	47.4%
13944	READING FIRST	14,751.3	9,604.3	9,604.3	7,940.0	100.0%
13945	TITLE I COMPETITIVE	20,821.5	36,057.4	25,258.6	25,221.8	70.1%
03009	ARRA: KITCHEN EQUIPMENT	0.0	1,801.9	1,801.9	1,801.9	100.0%
13946	ARRA: DRRA RESTORATION	426,188.6	555,085.6	460,974.2	460,974.2	83.0%
13947	ARRA: GOVERNMENT SERVICES FUND	97,260.1	139,826.1	139,826.1	139,826.1	100.0%
13947	ARRA: TEACHER CENTERS	0.0	14,713.2	5,828.9	5,828.9	39.6%
13947	ARRA: TEACHER MENTOR	0.0	886.0	573.2	573.2	64.7%
13948	ARRA: TITLE I	334,726.4	330,348.4	246,451.3	246,451.3	74.6%
13949	ARRA: IDEA SECTION 611	157,696.8	144,153.6	92,468.2	92,468.2	64.1%
13950	ARRA: MCKINNEY VENTO	0.0	2,090.9	1,182.0	1,182.0	56.5%
14707	ARRA: IDEA SECTION 619	0.0	4,889.6	3,656.4	3,656.4	74.8%
Sub-Total - Federal Funds		\$2,746,105.2	\$2,953,693.8	\$2,536,656.6	\$2,418,466.5	85.9%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	53,105.8	53,105.8	53,105.8	100.0%
41900	PRIVATE GRANTS	35,000.0	40,000.0	40,036.0	35,738.3	100.1%
41905	SCA CONSTRUCTION	8,000.0	30,500.0	7,095.6	7,095.6	23.3%
41911	NON-RESIDENT TUITION	3,318.0	799.4	799.4	799.4	100.0%
41912	CUNY/DOE Partnership	0.0	2.7	2.7	2.7	100.0%
41913	UNIVERSAL SERVICES FUND	0.0	869.5	0.0	0.0	0.0%
41917	RETIREMENT SYSTEM (BERS)	4,487.4	4,776.5	4,776.5	2,961.0	100.0%
44006	LEGISLATIVE GRANTS	0.0	0.0	131.8	131.8	100.0%
45001	POLLUTION REMEDIATION (GASB 49) - BOND SALES	0.0	170,872.0	170,872.0	170,872.0	100.0%
Sub-Total - Other Categorical		\$62,970.4	\$300,925.9	\$276,819.8	\$270,706.6	92.0%
Total Revenue		\$10,989,852.5	\$11,334,230.6	\$10,560,639.1	\$10,206,367.1	93.2%

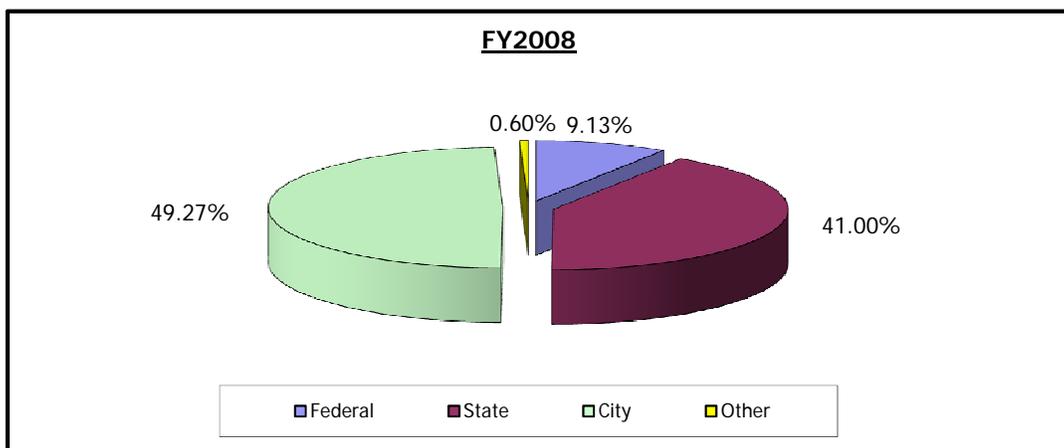
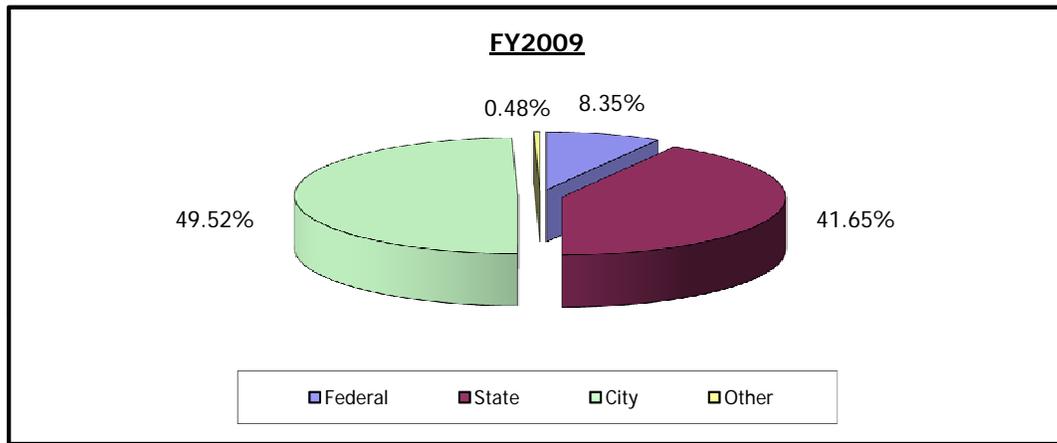
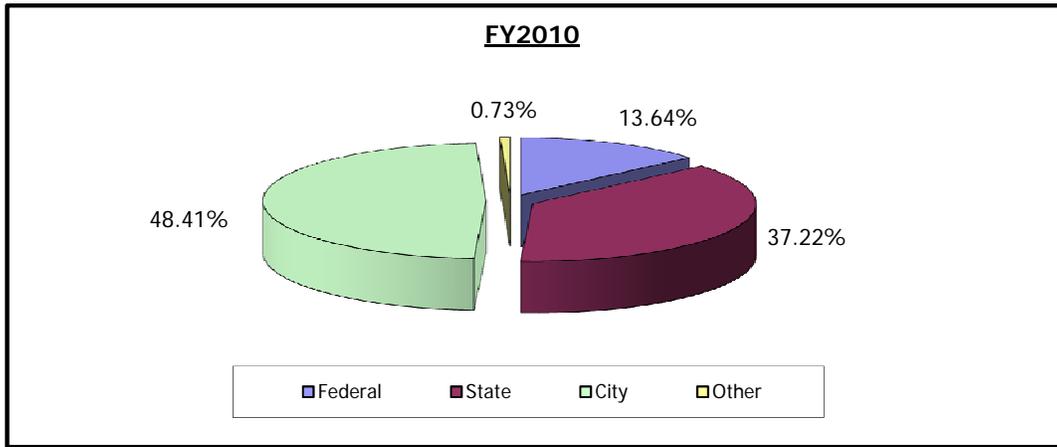
**NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUE TRENDS as of YEAR-END CLOSE: FY2008-FY2010
(\$000s)**



Note: The above amounts include pension, debt service and collective bargaining. This chart excludes other categorical revenue of \$170.9 million for FY2010 and \$158.5 million for FY2009 which is associated with GASB 49.

NEW YORK CITY DEPARTMENT OF EDUCATION

REVENUE TREND AS OF CLOSE : FY2008 - FY2010



Note: The above amounts include pension, debt service and collective bargaining. This chart excludes other categorical revenue of \$170.9 million for FY2010 and \$158.5 million for FY2009 which is associated with GASB 49.

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
FY2010 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	\$5,461,170.9	\$5,461,158.4	100.0%	\$12.5
402 General Ed Instruction & School Leadership OTPS	591,203.0	590,955.0	100.0%	248.0
403 Special Ed Instruction & School Leadership PS	1,013,179.4	1,004,420.7	99.1%	8,758.7
404 Special Ed Instruction & School Leadership OTPS	6,424.1	2,664.1	41.5%	3,760.0
415 School Support Organization - PS	193,377.6	197,803.3	102.3%	(4,425.7)
416 School Support Organization - OTPS	19,193.9	14,915.0	77.7%	4,279.0
421 Citywide Special Ed Instruction & School Leadership - PS	726,185.7	726,114.0	100.0%	71.7
422 Citywide Special Ed Instruction & School Leadership - OTPS	22,244.3	16,105.1	72.4%	6,139.2
423 Special Ed Instructional Support - PS	231,802.9	237,982.0	102.7%	(6,179.1)
424 Special Ed Instructional Support - OTPS	257,377.5	232,350.0	90.3%	25,027.5
435 School Facilities - PS	400,683.4	404,509.6	101.0%	(3,826.1)
436 School Facilities - OTPS *	343,186.5	372,210.8	108.5%	(29,024.3)
438 Pupil Transportation - OTPS	996,180.5	995,661.6	99.9%	518.9
439 School Food Services - PS	211,901.0	206,054.7	97.2%	5,846.3
440 School Food Services - OTPS	196,701.8	196,021.8	99.7%	680.0
442 School Safety - OTPS	295,454.8	294,679.3	99.7%	775.5
444 Energy & Leases - OTPS	422,810.3	422,747.5	100.0%	62.8
453 Central Administration - PS	185,602.0	185,591.8	100.0%	10.3
454 Central Administration - OTPS	173,523.9	170,051.8	98.0%	3,472.1
461 Fringe Benefits - PS	2,501,844.4	2,502,861.6	100.0%	(1,017.2)
470 Special Education Pre-K Contract Payments - OTPS	852,652.9	852,591.4	100.0%	61.5
472 Charter/Contract/Foster Care Payments - OTPS	978,050.1	977,902.8	100.0%	147.4
474 Non-Public School and FIT Payments - OTPS	71,317.1	71,021.1	99.6%	296.0
491 Collective Bargaining	33,966.5	33,966.5	100.0%	0.0
TOTAL Tax-levy Funding PS & OTPS	\$16,186,034.8	\$16,170,340.0	99.9%	\$15,694.8
481 Categorical Programs - PS	1,544,462.7	1,521,342.1	98.5%	23,120.6
482 Categorical Programs - OTPS	771,004.7	806,822.9	104.6%	(35,818.3)
Subtotal Reimbursable Programs	\$2,315,467.4	\$2,328,165.1	100.5%	(\$12,697.7)
Grand Total	\$18,501,502.1	\$18,498,505.1	100.0%	\$2,997.1

Summary

Personal Services	12,504,176.7	12,481,804.8	99.8%	22,371.9
OTPS	5,997,325.4	6,016,700.3	100.3%	(19,374.9)
Grand Total	\$18,501,502.1	\$18,498,505.1	100.0%	\$2,997.1

* The budget & commitments in UA 436 include \$170.9 million of funds associated with GASB 49.

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
FY2010 Year-End Close
(\$ thousands)

Personal Service Budget Categories	Year-End FMS Budget	Year-End FMS Commitments	Balance Available
001 Non-Pedagogic Personal Service	\$604,037.0	\$603,246.6	\$790.5
005 Pedagogic Personal Service	7,591,499.3	7,590,902.0	597.4
021 Part Time Positions in Headcount	1,157.4	1,031.3	126.1
031 Hourly Personal Service in FTEs	543,693.4	542,166.8	1,526.6
035 Custodial	415,915.3	415,807.9	107.4
040 Educational Differential	1,700.0	1,638.0	62.0
041 Assignment Differential	754.8	704.7	50.1
042 Longevity Differential-pensionable	13,364.9	13,173.3	191.5
043 Shift Differential	157.1	141.1	16.0
045 Holiday Pay	-	9.8	(9.8)
046 Terminal Leave	26,609.0	23,626.4	2,982.6
047 Overtime	13,661.1	13,581.1	79.9
049 Back Pay - prior years	15,647.7	94,227.7	(78,580.0)
050 Payments - Beneficiaries Deceased Staff	105.0	95.6	9.4
051 Salary Adjustments - CB Lump Sums	0.3	1.3	(1.0)
053 To be Scheduled - Lump Sums	33,966.5	-	33,966.5
054 Salary Review Adjustments	0.4	-	0.4
055 Salary Adjustments Labor Reserve	-	113.6	(113.6)
057 Lump Sum Payment	409.0	33.5	375.5
058 Prep Period Coverage	23,873.0	13,754.8	10,118.2
060 Interest on Deferred Wages/Late Wage Adj.	1,375.5	640.6	734.9
061 Supper Money	262.7	249.5	13.2
062 Health Insurance	1,558,771.9	1,532,707.4	26,064.5
063 Disability Benefits Insurance	518.1	199.3	318.7
064 Uniform Allowance	525.4	512.0	13.4
065 Social Security	714,869.9	720,799.9	(5,930.1)
066 Unemployment Insurance	43,942.2	27,837.5	16,104.7
067 Welfare Benefits	516,812.0	504,513.5	12,298.5
072 DOE Retirement Fund	*	-	-
079 Teachers Retirement System	*	-	-
081 Annuity for Pedagogues at Maximum	28,770.3	28,356.5	413.8
085 Workers' Compensation	28,879.3	31,139.1	(2,259.8)
089 Fringe Benefits - Other	250.0	196.2	53.8
091 Per Session	322,648.1	320,885.1	1,762.9
095 Custodial Returns	-	(487.5)	487.5
TOTAL PERSONAL SERVICE	\$12,504,176.7	\$12,481,804.8	\$22,371.9

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

Department of Education of the City of New York
Year-to-Date Commitments: OTPS by Category
FY2010 Year-End Close
(\$ thousands)

OTPS Budget Categories	Current City Budget	Year-End FMS Commitments	Percent Committed	Balance Available
100 Supplies & Materials - General	\$298,979.0	\$277,477.3	92.8%	\$21,501.7
109 Fuel Oil	52,882.9	52,358.9	99.0%	524.0
110 Food and Forage Supplies	152,573.8	154,915.1	101.5%	(2,341.2)
199 Data Processing Supplies	36,071.6	36,464.7	101.1%	(393.1)
300 Equipment	93,220.3	93,436.3	100.2%	(216.0)
337 Text Books	131,784.0	119,601.2	90.8%	12,182.8
338 Library Books	14,572.9	11,246.8	77.2%	3,326.1
400 Non-Contractual Services	584,704.8	586,131.1	100.2%	(1,426.3)
402 Telephone & Other Communications	25,105.5	21,384.4	85.2%	3,721.1
414 Rentals - Land, Building and Structures	147,442.3	144,109.8	97.7%	3,332.6
423 Heat, Light and Power Services	228,563.7	226,259.2	99.0%	2,304.4
451 Local Travel Expenditures - General	15,815.8	13,905.3	87.9%	1,910.5
600 Contractual Services - General	45,274.9	44,636.1	98.6%	638.9
602 Telecommunication Maintenance - Contractual	13,698.7	11,619.6	84.8%	2,079.1
607 Maintenance & Repairs - Motor Vehicle - Contract.	192.5	152.3	79.1%	40.2
608 Maintenance & Repairs - General - Contractual	108.0	-	0.0%	108.0
612 Office Equipment Maintenance - Contractual	1,824.5	1,493.8	81.9%	330.8
613 Data Processing Equip. - Maintenance & Repair	23,824.0	21,390.3	89.8%	2,433.7
615 Printing Contracts - Contractual	6,616.3	6,536.6	98.8%	79.7
619 Security Services - Contractual	900.8	918.5	102.0%	(17.7)
622 Temporary Services - Contractual	20,502.7	17,822.7	86.9%	2,680.0
624 Cleaning Services - Contractual	149.8	160.0	106.8%	(10.2)
633 Transportation Expenditures - Contractual	5,129.1	3,867.3	75.4%	1,261.8
668 Transportation for Reimbursable Programs	59.0	-	0.0%	59.0
669 Transportation of Pupils - Contractual	1,031,230.5	1,029,553.4	99.8%	1,677.1
670 Payments to Contract Schools (Handicapped Svc)	1,486,257.1	1,491,472.4	100.4%	(5,215.3)
671 Training Programs for City Employees - Contract.	14,315.9	13,776.6	96.2%	539.3
676 Maintenance & Repair - Infrastructure - Contractual	112,380.5	137,940.0	122.7%	(25,559.5)
681 Accounting, Auditing, and Actuarial Svcs. - Cont.	2,246.1	1,946.5	86.7%	299.7
682 Legal Services - Contractual	11,513.5	9,932.8	86.3%	1,580.7
683 Engineering & Architectural Services - Contractual	87.4	-	0.0%	87.4
684 Data Processing Consultant Services	57,628.2	56,559.3	98.1%	1,068.9
685 Professional Svcs. - Direct Educ. Svcs. to Students	818,019.8	836,319.6	102.2%	(18,299.9)
686 Professional Svcs. - Other - Contractual	100,689.5	111,211.6	110.5%	(10,522.2)
689 Professional Svcs. - Curricul. & Profess. Develop.	80,424.9	90,516.7	112.5%	(10,091.8)
695 Educ. & Recreational Exp. - Youth Prog. - Contract.	952.5	847.9	89.0%	104.6
700 Fixed Charges - General	1,262.0	-	0.0%	1,262.0
704 Payments to Surety Bonds and Insurance	29,462.9	29,411.9	99.8%	51.0
708 Death Benefits	20.0	-	0.0%	20.0
713 MCT Mobility Tax	33,516.1	33,113.1	0.0%	402.9
718 Payments for Special Schooling - Handicapped	16,137.1	26,717.1	165.6%	(10,580.0)
719 Judgements & Claims - Other	388.2	370.3	95.4%	18.0
730 Tuition Payments for Out-of-City Foster Care	18,277.7	17,105.3	93.6%	1,172.5
731 Health Service Charge - Out-of-City Foster Care	2,390.2	8,013.1	335.3%	(5,622.9)
739 Pollution Remediation Cost *	170,872.0	170,872.0	100.0%	-
772 NYC Transit Authority - Reduced Fares (Students)	45,135.0	45,052.0	99.8%	83.0
773 Private Bus Comp. - Reduced Fares (Students)	15,450.3	12,038.5	77.9%	3,411.8
791 Tuition Payments to Other School Districts	3,076.1	2,452.3	79.7%	623.7
793 Payments to Fashion Institute of Technology	45,544.4	45,544.4	100.0%	-
794 Training Program for City Employees	50.5	46.1	0.0%	4.4
TOTAL OTHER THAN PERSONAL SERVICE	\$5,997,325.4	\$6,016,700.3	100.3%	(\$19,374.9)

* The budget & commitments in object code 739 include \$170.9 million of funds associated with GASB 49.

Department of Education of the City of New York

Current Headcount Summary - June 2010: 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	56,193	1,299	2,305	59,797	507	51	-	7,367	7,925	57,999	9,723	67,722
	4,123	242	18	4,383	31	-	-	250	281	4,396	268	4,664
403 Special Ed Instruction & School Leadership Reimbursable	11,030	5,777	8	16,815	54	1	-	1	56	16,861	10	16,871
	81	1	-	82	2	-	-	-	2	84.0	-	84.0
415 School Support Organization Reimbursable	984	-	1,083	2,067	18	6	-	6	30	1,002	1,095	2,097
	-	-	-	0	-	-	-	-	-	0	0	0
421 Citywide Special Ed Instr. & School Leadership Reimbursable	5,705	6,126	454	12,285	30	41	-	359	430	11,861	854	12,715
	2	-	-	2	-	-	-	4	4	2	4	6
423 Special Ed Instructional Support Reimbursable	1,291	2	1,712	3,005	11	76	-	720	807	1,304	2,508	3,812
	-	-	-	-	-	-	-	-	-	-	-	-
435 School Facilities Reimbursable	-	-	642	642	-	-	896	-	896	-	1,538	1,538
	-	-	98	98	-	-	-	-	-	-	98	98
439 School Food Services Reimbursable	-	-	1,912	1,912	-	-	-	3,935	3,935	-	5,847	5,847
	-	-	-	-	-	-	-	-	-	-	-	-
453 Central Administration Reimbursable	166	11	2,089	2,266	-	7	-	50	57	177	2,146	2,323
	-	-	-	-	-	-	-	-	-	-	-	-
Tax-Levy Adjustments (see funding of positions note)	367	-	(1,449)	(1,082)	-	-	-	-	-	367	(1,449)	(1,082)
Subtotal Tax-Levy Positions	75,736	13,215	8,756	97,707	620	182	896	12,438	14,136	89,571	22,272	111,843
Subtotal Reimbursable	4,206	243	116	4,565	33	-	-	254	287	4,482	370	4,852
Subtotal	79,942	13,458	8,872	102,272	653	182	896	12,692	14,423	94,053	22,642	116,695
481 Reimbursable	12,560	4,796	515	17,871	241	17	-	463	721	17,597	995	18,592
Reimbursable Adjustments (see funding of positions note)	(367)	-	1,449	1,082	-	-	-	-	-	(367)	1,449	1,082
Subtotal Reimbursable	12,193	4,796	1,964	18,953	241	17	-	463	721	17,230	2,444	19,674
Grand Total	92,135	18,254	10,836	121,225	894	199	896	13,155	15,144	111,283	25,086	136,369

** includes 24 FTE positions in o/c 021.

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 7/19/2010. Full-time actual distribution by budget code and Financial Management Center are generated by FMS (FG-25 Report). All part-time actuals and custodial headcount are provided by the DOE.

- 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 & o/c 021 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 16 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 include 367 peds from u/a 481 and 1,449 non-peds to u/a 481.

Department of Education of the City of New York

Current Headcount - June 2010: Tax-Levy Central Offices

U/A	FMC	Full-Time Actuals				Part-Time Actuals					Total PEDs	Total Non- PEDs	Grand Total FT / FTEs	
		PEDs	Ed Para	Non- PEDs	TOTAL	Per Diem PEDs	Hourly Admin.	Custod. Non- PEDs	Other Non- PEDs	TOTAL				
			PEDs											
453	34	Office of the Chancellor	-	-	8	8	-	-	-	-	-	-	8	8
	35	Office of Student Enrollment Planning & Operations	8	-	32	40	-	-	-	-	-	8	32	40
	36	Office of Deputy Chancellor for Finance & Administration	-	-	31	31	-	-	-	1	1	-	32	32
	37	DOE Retirement System	-	-	81	81	-	-	-	-	-	-	81	81
	38	Special Commissioner of Investigations	-	-	62	62	-	-	-	-	-	-	62	62
	39	Division of Budget Operations and Review	-	-	50	50	-	-	-	-	-	-	50	50
	40	Office of Accountability	-	-	79	79	-	2	-	-	2	-	81	81
	41	Communications, Media Relations & Community Affairs	-	-	16	16	-	-	-	-	-	-	16	16
	42	Office of English Language Learners	9	-	4	13	-	-	-	1	1	9	5	14
	46	Division of Human Resources	28	7	319	354	-	3	-	3	6	35	325	360
	47	Division of Revenue Operations	-	-	33	33	-	-	-	-	-	-	33	33
	48	Office of Deputy Chancellor for Teaching & Learning	6	-	20	26	-	-	-	-	-	6	20	26
	49	Division of Instructional & Information Technology	1	-	338	339	-	-	-	1	1	1	339	340
	50	Special Education Initiatives	54	4	17	75	-	-	-	-	-	58	17	75
	51	Office of Curriculum, Instruction & Prof. Dev.	26	-	13	39	-	-	-	-	-	26	13	39
	52	Division of School Facilities	-	-	74	74	-	-	-	-	-	-	74	74
	53	Office of Strategic Partnerships	-	-	12	12	-	-	-	-	-	-	12	12
	54	Division of Financial Operations	-	-	264	264	-	1	-	-	1	-	265	265
	57	Office of Intergovernmental Affairs	-	-	9	9	-	-	-	-	-	-	9	9
	58	Office of School Food and Nutrition Services	-	-	42	42	-	-	-	-	-	-	42	42
	60	Office of School and Youth Development	11	-	36	47	-	-	-	42	42	11	78	89
	61	Office of Pupil Transportation	-	-	123	123	-	-	-	1	1	-	124	124
	62	Office of Special Investigations	-	-	21	21	-	-	-	-	-	-	21	21
	63	Office of the Auditor General	-	-	44	44	-	1	-	-	1	-	45	45
	64	Non-Public Schools	4	-	3	7	-	-	-	-	-	4	3	7
	65	Office of Legal Services/Labor Relations	-	-	119	119	-	-	-	-	-	-	119	119
	66	Office of Equal Opportunity	-	-	8	8	-	-	-	-	-	-	8	8
	67	School Health	4	-	17	21	-	-	-	-	-	4	17	21
	68	Family Engagement and Advocacy	3	-	48	51	-	-	-	-	-	3	48	51
	78	Division of Contracts & Purchasing	-	-	72	72	-	-	-	-	-	-	72	72
	80	DOE/UFT Collaborative	6	-	-	6	-	-	-	-	-	6	-	6
	82	PSAL	-	-	4	4	-	-	-	-	-	-	4	4
	83	Deputy Chancellor for Org. Strategy, Human Capital & Ext. Affairs	-	-	20	20	-	-	-	-	-	-	20	20
	85	Partnership Support Office	3	-	16	19	-	-	-	-	-	3	16	19
	86	Chief Financial Officer	-	-	18	18	-	-	-	1	1	-	19	19
	96	Office of Impartial Hearings (OATH)	1	-	14	15	-	-	-	-	-	1	14	15
	96	Empowerment Schools Management	2	-	22	24	-	-	-	-	-	2	22	24
Total			166	11	2,089	2,266	-	7	-	50	57	177	2,146	2,323

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 7/19/2010.
Full-time actual distribution by budget code and Financial Management Center are generated by FMS (FG-25 Report).
All part-time actuals and custodial headcount are provided by the DOE.

- 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 & o/c 021 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 16 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 include 367 peds from u/a 481 and 1,449 non-peds to u/a 481.

Department of Education of the City of New York

Current Headcount - June 2010: 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.	33	-	12	45	-	-	-	-	-	33	12	45
8817	Universal Pre-K (State)	568	733	-	1,301	-	-	-	-	-	1,301	-	1,301
8831	Default Code (to be scheduled)	2	1	9	12	-	-	-	-	-	3	9	12
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	5,777	373	357	6,507	201	-	-	421	622	6,351	778	7,129
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	426	2,378	27	2,831	2	16	-	1	19	2,806	44	2,850
8870	Reimbursable Support - NPS	331	7	8	346	3	-	-	-	3	341	8	349
8888	Reim. Support - Central School Supp. Pgms.	159	30	91	280	2	-	-	-	2	191	91	282
S003	Title I Grants to Local Educational Agencies, Recovery Act	4,442	38	-	4,480	18	-	-	40	58	4,498	40	4,538
S006	Special Education Grants to States (IDEA), Recovery Act	734	1,234	-	1,968	15	-	-	-	15	1,983	-	1,983
S011	Educ. for Homeless Children & Youth, Rec. Act (McKinney Vento)	-	-	6	6	-	-	-	-	-	-	6	6
S020	SFS- Gov. Services, Recovery Act (Teacher Centers)	41	-	2	43	-	1	-	-	1	41	3	44
S024	ARRA IDEA Section 619	37	-	-	37	-	-	-	-	-	37	-	37
S025	ARRA - Automotive Repair Program	1	-	-	1	-	-	-	-	-	1	-	1
S027	ARRA - Internet & Computing Core Cert.	1	-	-	1	-	-	-	-	-	1	-	1
S028	ARRA - Adult Practical Nursing	8	2	3	13	-	-	-	1	1	10	4	14
Reimbursable Adjustments (see funding of positions note)		(367)	-	1,449	1,082	-	-	-	-	-	(367)	1,449	1,082
Total		12,193	4,796	1,964	18,953	241	17	-	463	721	17,230	2,444	19,674

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 7/19/2010. Full-time actual distribution by budget code and Financial Management Center are generated by FMS (FG-25 Report). All part-time actuals and custodial headcount are provided by the DOE.

- 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 & o/c 021 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 16 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 include 367 peds from u/a 481 and 1,449 non-peds to u/a 481.

Department of Education of the City of New York

FY 2010 Changes in Headcount Condition: Tax-Levy & Reimbursable

U/A	U/A Description	Filled Positions Nov. 2009	Filled Positions Dec. 2009	Nov-Dec. Change	Filled Positions March 2010	Dec. - March Change	Filled Positions June 2010	March - June Change	Nov.- June Change
401	General Education Instr. & School Leadership	69,984	69,339	(645)	67,819	(1,520)	67,722	(97)	(2,262)
	Reimbursable	4,536	4,661	125	4,634	(27)	4,664	30	128
403	Special Education Instr. & School Leadership	17,467	17,809	342	16,806	(1,003)	16,871	65	(596)
	Reimbursable	81	82	1	85	3	84	(1)	3
415	School Support Organization	2,137	2,140	3	2,115	(25)	2,097	(18)	(40)
	Reimbursable	0	0	0	0	0	0	0	0
421	Citywide Spec. Educ. Instr. & School Leadership	12,448	12,591	143	12,680	89	12,715	35	267
	Reimbursable	6	6	0	6	0	6	0	0
423	Special Educ. Instructional Support	3,499	3,480	(19)	3,784	304	3,812	28	313
	Reimbursable	0	0	0	0	0	0	0	0
435	School Facilities	1,557	1,560	3	1,555	(5)	1,538	(17)	(19)
	Reimbursable	98	98	0	98	0	98	0	0
439	School Food Services	5,793	5,818	25	5,824	6	5,847	23	54
	Reimbursable	0	0	0	0	0	0	0	0
453	Central Administration	2,337	2,340	3	2,334	(6)	2,323	(11)	(14)
	Reimbursable	0	0	0	0	0	0	0	0
Tax-Levy Adjustments (see funding of positions note)		(931)	(865)	66	(443)	422	(1,082)	(639)	(151)
Subtotal Tax-Levy Positions		114,291	114,212	(79)	112,474	(1,738)	111,843	(631)	(2,448)
Subtotal Reimbursable Positions		4,721	4,847	126	4,823	(24)	4,852	29	131
Subtotal		119,012	119,059	47	117,297	(1,762)	116,695	(602)	(2,317)
481	Reimbursable	16,304	16,523	219	18,587	2,064	18,592	5	2,288
Reimbursable Adjustments (see funding of positions note)		931	865	(66)	443	(422)	1,082	639	151
Subtotal Reimbursable		17,235	17,388	153	19,030	1,642	19,674	644	2,439
Grand Total		136,247	136,447	200	136,327	(120)	136,369	42	122

Includes all full-time and part-time positions.

Funding of Positions:

Each fiscal year between 16 and 20 percent of DOE positions are funded with reimbursable funds. By the close of the 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 unit of appropriation for a period of time and then transferred.

Department of Education of the City of New York
FY 2010 Changes in Headcount Condition: Tax-Levy Central Offices

U/A	FMC	Filled Positions Nov. 2009	Filled Positions Dec. 2009	Nov-Dec. Change	Filled Positions March 2010	Dec. - March Change	Filled Positions June 2010	March - June Change	Nov.- June Change	FMC
453										
34	Office of the Chancellor	7	7	0	7	0	8	1	1	34
35	Office of Student Enrollment Planning & Operations	33	34	1	35	1	40	5	7	35
36	Deputy Chancellor for Finance & Administration	33	34	1	31	(3)	32	1	(1)	36
37	Board of Education Retirement System	76	77	1	80	3	81	1	5	37
38	Special Commissioner of Investigations	64	64	0	63	(1)	62	(1)	(2)	38
39	Division of Budget Operations and Review	49	48	(1)	43	(5)	50	7	1	39
40	Office of Accountability	81	81	0	83	2	81	(2)	0	40
40	Office of Accountability (Reimbursable)	0	1	1	0	(1)	0	0	0	40
41	Communications, Media Relations and Community Affairs	18	18	0	16	(2)	16	0	(2)	41
42	Division of English Language Learners	16	16	0	14	(2)	14	0	(2)	42
46	Division of Human Resources	353	353	0	357	4	360	3	7	46
47	Office of Revenue Operations	31	31	0	33	2	33	0	2	47
48	Office of Deputy Chancellor for Teaching & Learning	26	26	0	25	(1)	26	1	0	48
49	Division of Instructional & Information Technology	343	343	0	352	9	340	(12)	(3)	49
50	Special Education Initiatives	76	76	0	74	(2)	75	1	(1)	50
51	Office of Curriculum, Instruction & Prof. Dev.	44	44	0	44	0	39	(5)	(5)	51
52	Division of School Facilities	77	77	0	76	(1)	74	(2)	(3)	52
53	Office of Strategic Partnerships	9	9	0	11	2	12	1	3	53
54	Division of Financial Operations	269	269	0	270	1	265	(5)	(4)	54
57	Office of Intergovernmental Affairs	4	4	0	11	7	9	(2)	5	57
58	Office of School Food and Nutrition Services	42	42	0	43	1	42	(1)	0	58
60	Office of School and Youth Development	96	96	0	91	(5)	89	(2)	(7)	60
61	Office of Pupil Transportation	127	127	0	126	(1)	124	(2)	(3)	61
62	Office of Special Investigations	21	21	0	18	(3)	21	3	0	62
63	Office of the Auditor General	47	47	0	42	(5)	45	3	(2)	63
64	Non-Public Schools	8	8	0	7	(1)	7	0	(1)	64
65	Office of Legal Services/Labor Relations	122	122	0	118	(4)	119	1	(3)	65
66	Office of Equal Opportunity	7	7	0	8	1	8	0	1	66
67	School Health	22	22	0	22	0	21	(1)	(1)	67
68	Family Engagement and Advocacy	50	50	0	50	0	51	1	1	68
78	Division of Contracts & Purchasing	72	72	0	73	1	72	(1)	0	78
80	DOE/UFT Collaborative	6	6	0	6	0	6	0	0	80
82	PSAL	5	5	0	4	(1)	4	0	(1)	82
83	Deputy Chancellor for Org. Strategy, Human Capital & Ext. Affairs	22	22	0	20	(2)	20	0	(2)	83
85	Partnership Support Office	18	18	0	20	2	19	(1)	1	85
86	Chief Financial Officer	17	17	0	18	1	19	1	2	86
96	Office of Impartial Hearings	18	18	0	16	(2)	15	(1)	(3)	96
96	Empowerment Schools Management	28	28	0	27	(1)	24	(3)	(4)	96
Total Central Administration		2,337	2,340	3	2,334	(6)	2,323	(11)	(14)	

Includes all full-time and part-time positions.

Funding of Positions:

Each fiscal year between 16 and 20 percent of DOE positions are funded with reimbursable funds. By the close of the 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 unit of appropriation for a period of time and then transferred.

Department of Education of the City of New York FY 2010 Changes in Headcount Condition: Categorical Programs

Budget Code	Categorical Programs	Positions Nov. 2009	Positions Dec. 2009	Nov-Dec. Change	Positions March 2010	Dec. - Mar. Change	Positions June 2010	Mar. - June Change	Nov.- June Change
8816	Regional & Citywide Instr. & Oper. Admin.	49	53	4	46	(7)	45	(1)	(4)
8817	Universal Pre-K (State)	1,300	1,302	2	1,301	(1)	1,301	0	1
8822	NYC Learning Academy (SES)	0	3	3	4	1	0	(4)	0
8831	Default Code (positions to be scheduled)	55	46	(9)	16	(30)	12	(4)	(43)
8843	Reim. Supp.- Gen. Ed. Inst./Elem./Middle/HS	7,409	7,372	(37)	7,105	(267)	7,129	24	(280)
8848	Reim. Supp.- Spec. Ed. Instr. /Elem./Middle/HS	2,183	2,171	(12)	2,872	701	2,850	(22)	667
8870	Reimbursable Support - NPS	359	357	(2)	356	(1)	349	(7)	(10)
8888	Reim. Support - Central School Supp. Pgms.	253	259	6	274	15	282	8	29
S003	Title I Grants to Local Educational Agencies, Recovery Act	3,452	3,648	196	4,545	897	4,538	(7)	1,086
S006	Special Education Grants to States (IDEA), Recovery Act	1,204	1,270	66	1,968	698	1,983	15	779
S011	Educ. for Homeless Children & Youth, Rec. Act (McKinney Vento)	0	0	0	5	5	6	1	6
S020	SFS- Gov. Services, Recovery Act (Teacher Centers)	40	42	2	43	1	44	1	4
S024	ARRA IDEA Section 619	0	0	0	36	36	37	1	37
S025	ARRA - Automotive Repair Program	0	0	0	1	1	1	0	1
S027	ARRA - Internet & Computing Core Cert.	0	0	0	1	1	1	0	1
S028	ARRA - Adult Practical Nursing	0	0	0	14	14	14	0	14
	Reimbursable Adjustments (see funding of positions note)	931	865	(66)	443	(422)	1,082	639	151
TOTAL	Categorical Programs	17,235	17,388	153	19,030	1,642	19,674	644	2,439

Includes all full-time and part-time positions.

Funding of Positions:

Each fiscal year between 16 and 20 percent of DOE positions are funded with reimbursable funds. By the close of the 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 unit of appropriation for a period of time and then transferred.

New York City Department of Education
FY2011 Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
as of 10/29/10
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Commitments 10/29/10	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,524,018.5	\$972,795.5	17.6%	\$4,551,223.0
402 General Ed Instruction & School Leadership OTPS	561,687.7	260,751.7	46.4%	300,936.1
403 Special Ed Instruction & School Leadership PS	1,039,742.2	172,039.4	16.5%	867,702.8
404 Special Ed Instruction & School Leadership OTPS	6,825.0	610.9	9.0%	6,214.1
415 School Support Organization - PS	182,715.2	35,919.0	19.7%	146,796.2
416 School Support Organization - OTPS	8,664.4	4,200.1	48.5%	4,464.4
421 Citywide Special Ed Instruction & School Leadership - PS	763,499.1	147,913.4	19.4%	615,585.7
422 Citywide Special Ed Instruction & School Leadership - OTPS	21,415.1	6,940.7	32.4%	14,474.4
423 Special Ed Instructional Support - PS	235,465.1	35,404.2	15.0%	200,060.9
424 Special Ed Instructional Support - OTPS	286,738.8	48,550.8	16.9%	238,188.0
435 School Facilities - PS	394,372.2	132,733.5	33.7%	261,638.7
436 School Facilities - OTPS	183,765.0	103,966.7	56.6%	79,798.3
438 Pupil Transportation - OTPS	1,011,663.6	860,299.0	85.0%	151,364.6
439 School Food Services - PS	191,898.1	39,173.1	20.4%	152,725.0
440 School Food Services - OTPS	199,073.3	74,022.9	37.2%	125,050.4
442 School Safety - OTPS	295,621.5	0.0	0.0%	295,621.5
444 Energy & Leases - OTPS	467,884.4	191,158.1	40.9%	276,726.3
453 Central Administration - PS	138,430.5	58,099.5	42.0%	80,331.1
454 Central Administration - OTPS	159,566.8	73,856.9	46.3%	85,710.0
461 Fringe Benefits - PS	2,619,156.4	448,611.4	17.1%	2,170,544.9
470 Special Education Pre-K Contract Payments - OTPS	964,313.5	556,123.2	57.7%	408,190.3
472 Charter/Contract/Foster Care Payments - OTPS	1,114,925.7	713,148.7	64.0%	401,777.0
474 Non-Public School and FIT Payments - OTPS	71,396.3	21,070.7	29.5%	50,325.6
491 Collective Bargaining	25,799.9	0.0	0.0%	25,799.9
TOTAL Tax-levy Funding PS & OTPS	\$16,468,638.4	\$4,957,389.2	30.1%	\$11,511,249.3
481 Categorical Programs - PS	1,471,882.2	276,284.1	18.8%	1,195,598.1
482 Categorical Programs - OTPS	693,910.1	273,105.8	39.4%	420,804.3
Subtotal Reimbursable Programs	\$2,165,792.3	\$549,389.9	25.4%	\$1,616,402.4
Grand Total	\$18,634,430.7	\$5,506,779.0	29.6%	\$13,127,651.7

Summary

Personal Services	12,586,979.4	2,318,973.1	18.4%	10,268,006.4
OTPS	6,047,451.3	3,187,806.0	52.7%	2,859,645.3
Grand Total	\$18,634,430.7	\$5,506,779.0	29.6%	\$13,127,651.7