



**FY2012 YEAR-END CLOSE**  
**October 2012**

**NYC**™ **Department**  
**of Education**



52 Chambers Street Room 318 N.Y. N.Y. 10007  
Phone: (718) 935-3573  
E-mail: JWall@schools.nyc.gov

**John Wall**  
Chief Administrator

## MEMORANDUM

November 16, 2012

**To: Members of the Comprehensive Financial Monitoring Task Force**

**From: John Wall**

**Re: FY2012 Close - October Financial Status Report**

---

The year-end FY2012 Financial Status Report is now available for viewing, [Financial Status Report](#), printing [October FSR](#) or downloading in [Excel format](#).

The Department closed FY2012 with a total agency-wide surplus of \$7.5 million against the final modified budget. Please refer to page 14 for an overall view of the Department's ending fiscal condition.

Since the submission of the May FSR, there have been several key updates to the Department's operating budget, most of which were reflected in the Executive and Adopted Financial Plans. Below is an outline of the funding sources affected by the Financial Plans and the closing process.

### FY2012 Operating Budget - Major Adjustments

- a. **City** – Reduction of City funds totaling (\$44.2) million, which primarily includes adjustments to Heat, Light & Power and Fuel Oil (\$36.5m.) The balance of the tax-levy decrease is mainly associated with projected expenditure levels associated with the Summer Mandated Program and Miscellaneous Fees.

b. **Federal** – Net decrease in Federal revenues of (\$124.1) million which includes the following:

- (\$80m) reduction in Medicaid funds;
- (\$39.7m) reduction in Title I ARRA School Improvement Grants;
- (\$12.8m) adjustment to Race to the Top grants to reflect year-end expenditure levels;
- \$27.1m increase associated with School Food revenues;
- (\$18.7m) reduction in other Federal categorical revenues.

c. **State** – Net State revenue reductions of (\$80.5) million which include the following:

- (\$45m) adjustment to Pre-School Special Education revenue based on year-end expenditure projections;
- (\$25m) adjustment in anticipated reimbursement for the Summer Mandated Program;
- (\$10.5m) of adjustments to various categorical and unrestricted fund sources.

d. **Other Categorical** – Adjustments to Other Categorical revenues of \$86.2 million, of which \$121.5 million is associated with Pollution Remediation Obligations (GASB 49.) This adjustment was reflected in the DOE's expense and revenue accounts during the FY2012 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](http://schools.nyc.gov/offices/d_chanc_oper/budget/dbor/fsr/October/PDF/Oct_2009_FSR/10GASB_Manual.pdf)

The balance of the adjustments, totaling (\$35.3m,) is associated with other private funding sources as reflected in the enclosed revenue report.

Thank you.

c: Dennis M. Walcott  
Chancellor's Senior Staff  
Division of Financial Planning & Management Senior Staff

## FY2012 YEAR-END CLOSE

OCTOBER 2012

### TABLE OF CONTENTS

	<u>Page</u>
<b>CURRENT APPROVED BUDGET</b>	<b>1</b>
<b>RECONCILIATIONS:</b>	
▶ Revenue Modifications	2
<b>YEAR-END EXPENDITURES BY ORGANIZATIONAL GROUPING:</b>	
▶ Historical Bar Graphs	3
▶ Historical Pie Graphs	4
<b>REVENUE BUDGET:</b>	
▶ Revenue Budget Update	5
▶ Summary of Claims	9
<b>REVENUE TRENDS:</b>	
▶ Historical Bar Graphs	12
▶ Historical Pie Graphs	13
<b>YEAR-TO-DATE EXPENDITURES:</b>	
▶ Personal Service & Other Than Personal Service by Unit of Appropriation	14
▶ Personal Service by Category	15
▶ Other Than Personal Service by Category	16
<b>CURRENT HEADCOUNT CONDITION:</b>	
▶ Tax-Levy & Reimbursable	17
▶ Tax-Levy Central Offices	18
▶ Categorical Programs	19
<b>SUMMARY OF HEADCOUNT ACTUALS - FY2012:</b>	
▶ Tax-Levy & Reimbursable	20
▶ Tax-Levy Central Offices	21
▶ Categorical Programs	22
<b>FY2013 YEAR-TO-DATE EXPENDITURES:</b>	
▶ Personal Service & Other Than Personal Service by Unit of Appropriation	23

**Department of Education of the City of New York**  
**Current Approved Budget Condition**  
as of 10/15/12

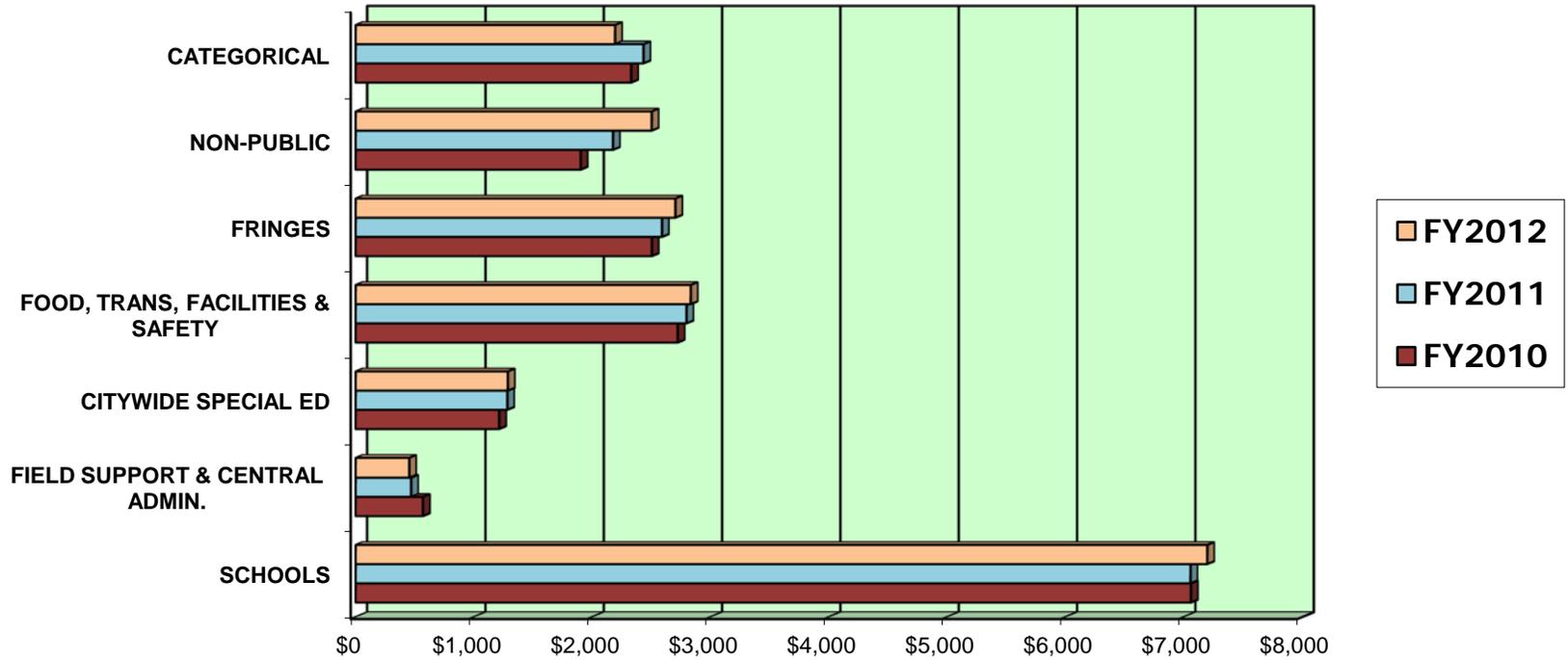
Unit of Appropriation	Adopted Budget 7/1/11	Approved FMS Budget 4/30/12	Approved Modifications 4/30/12 - 10/15/12	Current City Budget 10/15/12
401 General Ed Instruction & School Leadership - PS	\$5,634,683,204	\$5,632,823,397	(\$127,207,120)	\$5,505,616,277
402 General Ed Instruction & School Leadership - OTPS	484,564,200	507,551,290	2,693,264	510,244,554
403 Special Ed Instruction & School Leadership - PS	1,050,958,894	1,050,958,894	87,091,966	1,138,050,860
404 Special Ed Instruction & School Leadership - OTPS	6,825,007	6,825,007	0	6,825,007
415 School Support Organization - PS	130,761,938	130,761,938	0	130,761,938
416 School Support Organization - OTPS	13,751,700	13,751,700	0	13,751,700
421 Citywide Special Ed Instruction & School Leadership - PS	771,490,031	771,490,031	1,864,633	773,354,664
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415,090	23,415,090	0	23,415,090
423 Special Ed Instructional Support - PS	246,360,102	246,360,102	(11,486,004)	234,874,098
424 Special Ed Instructional Support - OTPS	351,837,984	333,837,984	(23,783,454)	310,054,530
435 School Facilities - PS	401,322,185	396,457,185	(5,163,936)	391,293,249
436 School Facilities - OTPS	201,296,759	221,754,755	121,836,733 (1)	343,591,488
438 Pupil Transportation - OTPS	1,079,760,635	1,075,573,247	(1,876,264)	1,073,696,983
439 School Food Services - PS	187,898,077	198,898,077	348,932	199,247,009
440 School Food Services - OTPS	238,831,572	215,831,572	(25,517,342)	190,314,230
442 School Safety - OTPS	302,021,227	302,021,227	0	302,021,227
444 Energy & Leases - OTPS	512,151,166	502,151,166	(36,467,287)	465,683,879
453 Central Administration - PS	143,197,385	143,780,611	2,745,859	146,526,470
454 Central Administration - OTPS	164,960,400	164,814,636	(8,172,369)	156,642,267
461 Fringe Benefits - PS	2,740,127,092	2,746,232,279	(44,880,228)	2,701,352,051
470 Special Education Pre-K Contract Payments - OTPS	1,129,313,457	1,084,901,457	(45,436,759)	1,039,464,698
472 Charter/Contract/Foster Care Payments - OTPS	1,496,985,762	1,476,902,022	(39,981,802)	1,436,920,220
474 Non-Public School and FIT Payments - OTPS	71,146,315	71,146,315	(22,262)	71,124,053
<b>TOTAL Tax-levy Funding</b>	<b>\$17,383,660,182</b>	<b>\$17,318,239,982</b>	<b>(\$153,413,440)</b>	<b>\$17,164,826,542</b>
481 Categorical Programs PS	1,316,427,836	1,247,616,376	961,056	1,248,577,432
482 Categorical Programs OTPS	723,231,359	888,503,546	(11,146,296)	877,357,250
<b>TOTAL Categorical Programs</b>	<b>\$2,039,659,195</b>	<b>\$2,136,119,922</b>	<b>(\$10,185,240)</b>	<b>\$2,125,934,682</b>
<b>GRAND TOTAL</b>	<b>\$19,423,319,377</b>	<b>\$19,454,359,904</b>	<b>(\$163,598,680)</b>	<b>\$19,290,761,224</b>
Plus: <u>Other System-Wide Obligations</u>				
Pension (as per Year-End)				\$2,672,013,337
Debt Service (as per Year-End)				1,085,462,097
<b>TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION</b>				<b>\$23,048,236,658</b>

**Department of Education of the City of New York**  
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*  
 as of 10/15/12

**Approved Modifications** **(\$163,598,680)**

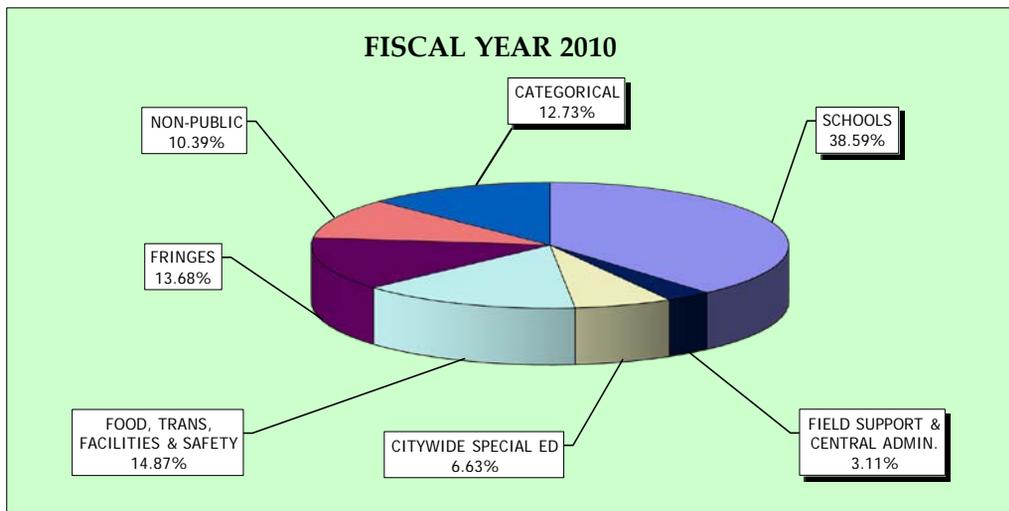
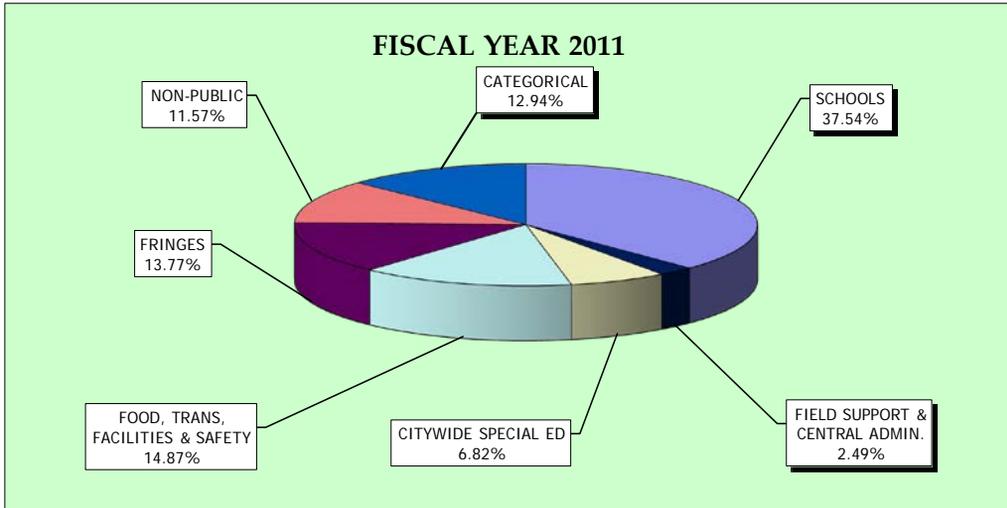
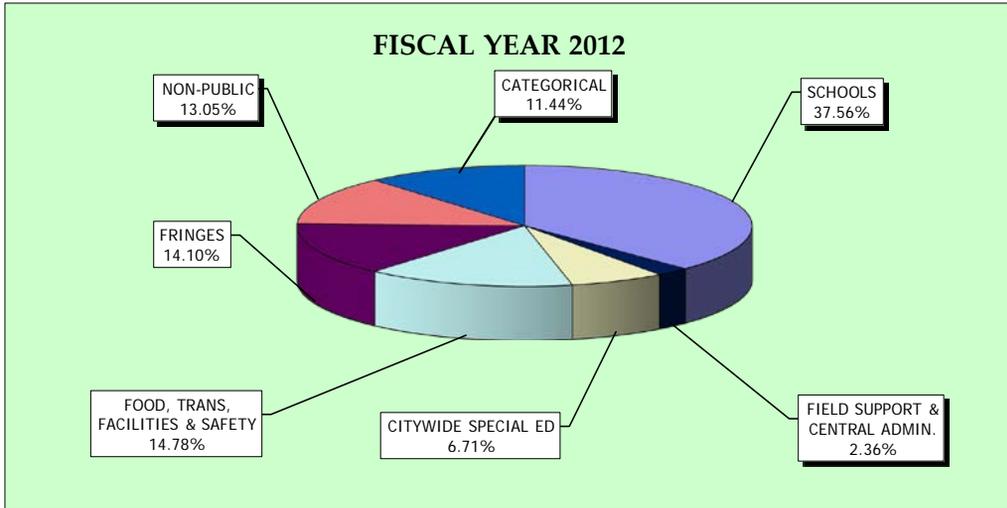
Revenue Source	Amount	Mod #	Date Approved
<b><u>Executive Financial Plan Adjustments:</u></b>			
City	(\$28,268,098)	MN #5 12	5/23/12
State	4,596,337	MN #5 12	5/23/12
Federal	(106,434,672)	MN #5 12	5/23/12
<b>Total Executive Financial Plan Adjustments</b>	<b>(\$130,106,433)</b>		
<b><u>Adoption Financial Plan Adjustments:</u></b>			
City	(\$15,981,043)	MN #6 12	6/28/12
Other Categorical	\$1,250,000	MN #6 12	6/28/12
State	(21,170,022)	MN #6 12	6/28/12
Federal	(42,130,273)	MN #6 12	6/28/12
Intra-City	(1,752,514)	MN #6 12	6/28/12
<b>Total Adoption Financial Plan Adjustments</b>	<b>(\$79,783,852)</b>		
<b><u>FY2012 Closing Adjustments:</u></b>			
Other Categorical	(36,552,080)	FY12: Close, Revenue & UA Adjustments	7/9/12 - 9/27/12
State	(63,898,058)	FY12: Close, Revenue & UA Adjustments	7/9/12 - 9/27/12
Federal	24,455,487	FY12: Close, Revenue & UA Adjustments	7/9/12 - 9/27/12
Pollution Abatement Costs	121,483,315	POLLUTION REMEDIATION COST	7/9/12 - 9/27/12
Intra-City	802,941	Intra-City: NYPD, DYCD, BOE, DEP & DOHMH	7/9/12 - 9/27/12
<b>Total FY2012 Closing Adjustments</b>	<b>\$46,291,605</b>		
<b>Total Approved Revenue Mods</b>		<b>(\$163,598,680)</b>	

**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. Year-end Collective Bargaining accruals are excluded. This chart excludes expenditures of \$121.5 million for FY2012, \$131.9 million for FY2011 and \$170.9 million for FY2010 which are associated with GASB 49.

**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. 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 \$121.5 million for FY2012, \$131.9 million for FY2011 and \$170.9 million for FY2010 which are associated with GASB 49.

**Department of Education of the City of New York**  
**Revenue Budget**  
**FY2012 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2012 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
<b>STATE FUNDS</b>					
<i>General Support Aids</i>					
29358	FOUNDATION AID	5,326,696.0	5,326,696.0	(26,297.7)	5,300,398.3
29359	EDUCATION GRANTS	1,200.0	1,200.0	0.0	1,200.0
27920	BUILDING AID - BOE	8,415.3	8,415.3	0.0	8,415.3
27921	TRANSPORTATION AID	496,395.3	492,208.0	45.6	492,253.6
27923	PRIVATE EXCESS COST AID	167,463.4	153,098.4	18,092.6	171,191.0
27924	CAREER EDUCATION	89,283.3	87,423.5	(482.8)	86,940.7
29253	COMPUTER ADMINISTRATION AID	30,632.7	30,632.7	(618.8)	30,013.9
29290	HIGH COST AID	212,480.6	229,320.0	10,556.6	239,876.6
29605	BUILDING AID - SCA	435,905.7	435,905.7	0.0	435,905.7
29606	BUILDING AID - LEASES	33,804.5	33,804.5	0.0	33,804.5
29627	AID FOR ACADEMIC ACHIEVEMENT	24,128.8	24,128.8	364.8	24,493.6
<b>Sub-Total - General Support Aids</b>		<b>\$6,826,405.6</b>	<b>\$6,822,832.9</b>	<b>\$1,660.3</b>	<b>\$6,824,493.2</b>
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	4,814.2	0.0	0.0	0.0
27900	SCHOOL LUNCH	9,887.1	9,887.1	(1,409.2)	8,477.9
27903	BILINGUAL EDUCATION	784.8	5,500.0	(4,887.1)	612.9
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	15,000.0	(2,319.5)	12,680.5
27907	TEXTBOOKS	74,912.1	74,813.6	(627.1)	74,186.5
29255	PRE-K HANDICAPPED	580,765.9	618,365.9	(45,436.7)	572,929.2
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	27,000.0	32,000.0	(1,966.9)	30,033.1
29261	COMPUTER SOFTWARE AID	18,494.3	18,494.3	581.6	19,075.9
29262	COMPUTER HARDWARE AID	15,031.6	15,100.2	0.1	15,100.3
29275	LIBRARY MATERIALS AID	7,913.6	7,913.6	45.3	7,958.9
29292	CHAPTER 721 REIMBURSEMENT	11,600.0	19,500.0	45.8	19,545.8
29295	SUMMER HANDICAPPED AID	218,652.8	178,652.8	(25,055.6)	153,597.2
29356	TEACHER CENTER	0.0	9,390.0	(280.5)	9,109.5
29603	SCHOOL BREAKFAST	3,769.7	3,769.7	(95.8)	3,673.9
29614	UNIVERSAL PRE-KINDERGARTEN	224,946.6	222,801.4	0.1	222,801.5
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
29624	BLIND AND DEAF STUDENTS	25,000.0	25,000.0	(5,322.8)	19,677.2
29999	MOBILITY TAX REIMBURSEMENT	31,849.2	21,232.8	0.0	21,232.8
30400	STOP DWI	334.8	695.1	0.0	695.1
<b>Sub-Total - Restricted/Categorical Aids</b>		<b>\$1,290,056.7</b>	<b>\$1,297,416.5</b>	<b>(\$86,728.3)</b>	<b>\$1,210,688.2</b>
<b>Total - State Funds</b>		<b>\$8,116,462.3</b>	<b>\$8,120,249.4</b>	<b>(\$85,068.0)</b>	<b>\$8,035,181.4</b>

**Department of Education of the City of New York**  
**Revenue Budget**  
**FY2012 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2012 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
<b>FEDERAL FUNDS</b>					
11919	MEDICAID - HEALTH & MEDICAL CARE	117,000.0	37,000.0	353.0	37,353.0
13022	FEDERAL DRUG ABUSE FUNDS	11,877.3	16,691.5	(1,141.9)	15,549.6
13901	OFF-SCHOOL TIME MEALS	21,038.1	21,038.1	3,520.5	24,558.6
13902	FEDERAL SCHOOL LUNCH	264,675.7	264,675.7	9,478.2	274,153.9
13905	VOCATIONAL EDUCATION	14,369.7	17,759.7	(672.6)	17,087.1
13907	SCHOOL BREAKFAST PROGRAM	51,536.5	51,536.5	10,998.7	62,535.2
13910	FEDERAL BILINGUAL EDUCATION	640.7	640.7	(640.7)	0.0
13912	ECIA TITLE I	795,800.0	810,124.6	(3,059.6)	807,065.0
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	25,000.0	(1,672.4)	23,327.6
13915	IDEA - PROGRAMS FOR THE DISABLED	269,781.6	276,462.7	(165.4)	276,297.3
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	3,130.3	21,238.7
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	127,802.1	111,714.9	(431.3)	111,283.6
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	5,029.2	13,314.0
13928	DRUG-FREE SCHOOLS	0.0	3,000.0	(493.5)	2,506.5
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,927.0	1,927.0	(927.0)	1,000.0
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,453.1	1,453.1	(1,217.8)	235.3
13939	COMMUNITY LEARNING CENTERS	20,980.2	20,980.2	700.3	21,680.5
13941	TITLE III - LEP & IMMIGRATION STUDENTS	34,150.3	35,557.1	349.6	35,906.7
13942	TITLE IIB - COMPETITIVE	6,567.9	6,567.9	(375.8)	6,192.1
13943	TITLE IID - COMPETITIVE	0.0	0.0	5,021.4	5,021.4
13945	TITLE I - COMPETITIVE	20,821.5	20,821.5	6,055.3	26,876.8
03230	ARRA: DCAS CATALYSTS & ECONOMIZERS	1,284.0	3,117.5	(7.8)	3,109.7
03232	ARRA: STATE ENERGY PROGRAM	9,418.5	9,418.5	(3,334.1)	6,084.4
03274	FEMA HURRICANE IRENE	0.0	0.0	1,767.3	1,767.3
13949	ARRA: IDEA SECTION 619	0.0	10,268.4	553.0	10,821.4
13950	ARRA: MCKINNEY-VENTO HOMELESS CHILDREN	0.0	228.5	21.3	249.8
14707	ARRA: IDEA SECTION 611	0.0	1,845.7	81.7	1,927.4
14709	ARRA: TITLE IID TECHNOLOGY GRANT I	0.0	12,917.1	1,042.0	13,959.1
14709	ARRA: TITLE IID TECHNOLOGY GRANT II	0.0	0.0	2,578.1	2,578.1
14711	ARRA: i3 - STUDIO IN A SCHOOL	253.9	385.9	(109.7)	276.2
14711	ARRA: SCHOOL OF ONE GRANT	1,674.6	1,975.5	(811.3)	1,164.2
14711	ARRA: EVERYDAY ARTS FOR SPECIAL EDUCATION	883.7	973.2	32.4	1,005.6
14712	ARRA: TITLE I SCHOOL IMPROVEMENT	0.0	58,569.9	(38,920.4)	19,649.5
14713	ARRA: TEACHER INCENTIVE FUND	0.0	119.9	0.1	120.0
14714	ARRA: RACE TO THE TOP	86,112.4	76,713.9	(14,419.4)	62,294.5
14715	INNOVATION ECOSYSTEM: EDUCATION	0.0	0.0	13.5	13.5
<b>Sub-Total - Federal Funds</b>		<b>\$1,916,442.0</b>	<b>\$1,930,878.4</b>	<b>(\$17,674.8)</b>	<b>\$1,913,203.7</b>

**Department of Education of the City of New York**  
**Revenue Budget**  
**FY2012 Year-End Close**

(\$ thousands)

Revenue Source	Description	FY 2012 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
<b>INTRA - CITY</b>					
00592	ARRA BROADBAND (DOITT)	7,413.9	18,351.5	(3,544.7)	14,806.8
00595	OTHER SERVICES/FEES (DOITT - Custodial Services)	0.0	67.9	0.0	67.9
00595	OTHER SERVICES/FEES (DHS - Fingerprinting Fees)	0.0	0.6	0.0	0.6
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	2,000.0	1,497.9	3,497.9
00595	OTHER SERVICES/FEES (DOHMH - Mobile Response Team)	0.0	463.7	(323.8)	139.9
00595	OTHER SERVICES/FEES (DOHMH - Creating Healthy Places)	0.0	12.0	0.0	12.0
00595	OTHER SERVICES/FEES (DOHMH - School Health)	3,063.7	12,438.7	2,605.3	15,044.0
00595	OTHER SERVICES/FEES (DOHMH - Physical Fitness)	2,430.3	2,430.3	0.0	2,430.3
00595	OTHER SERVICES/FEES (DOHMH - Bronx Teen Connection)	0.0	81.6	45.3	126.9
00595	OTHER SERVICES/FEES (HRA - WEP)	0.0	127.0	(0.5)	126.5
00595	OTHER SERVICES/FEES (BOE - Poll Site Improvements)	0.0	1,419.4	(1,183.4)	236.0
00595	OTHER SERVICES/FEES (DCAS - PlaNYC Energy Costs/Outreach Pgm)	0.0	4,185.3	0.0	4,185.3
00595	OTHER SERVICES/FEES (Sanitation - Golden Apple Awards)	0.0	37.5	0.0	37.5
00595	OTHER SERVICES/FEES (Queens Community Board #11-Extended Use)	0.0	(0.5)	0.5	0.0
00595	OTHER SERVICES/FEES (Dept. of Environmental Protection)	0.0	0.0	11.1	11.1
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	131.0	131.0	(57.4)	73.6
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	0.0	541.8
<b>Sub-Total - Intra-City</b>		<b>\$16,197.7</b>	<b>\$42,904.8</b>	<b>(\$949.6)</b>	<b>\$41,955.2</b>
<b>MISCELLANEOUS FEES &amp; GRANTS</b>					
00460	EDUC. SERVICE FEES (School Lunch)	20,074.0	20,074.0	(1,576.2)	18,497.8
00760	RENTALS (Extended Use of School Buildings)	35,000.0	35,000.0	0.0	35,000.0
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
<b>Sub-Total - Miscellaneous Fees &amp; Grants</b>		<b>\$64,874.0</b>	<b>\$64,874.0</b>	<b>(\$1,576.2)</b>	<b>\$63,297.8</b>

**Department of Education of the City of New York**  
**Revenue Budget**  
**FY2012 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2012 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
<b>OTHER CATEGORICAL</b>					
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	0.0	12,165.0
41900	PRIVATE GRANTS	35,000.0	35,000.0	16,202.5	51,202.5
41903	EDUCATION CONSTRUCTION FUND	32,000.0	32,000.0	(32,000.0)	0.0
41905	SCA	8,000.0	41,179.9	(19,467.0)	21,712.9
41911	NON-RESIDENT TUITION	3,318.0	3,318.0	(2,783.5)	534.5
41917	RETIREMENT BENEFITS (BERS)	4,487.4	4,955.3	2,745.9	7,701.2
45001	POLLUTION REMEDIATION	0.0	0.0	121,483.3	121,483.3
Sub-Total - Other Categorical		\$94,970.4	\$128,618.2	\$86,181.2	\$214,799.4
<b>Total Revenue</b>		<b>\$10,208,946.4</b>	<b>\$10,287,524.8</b>	<b>(\$19,087.3)</b>	<b>\$10,268,437.6</b>
<b>City Tax-Levy Funding</b>		<b>\$9,282,147.0</b>	<b>\$9,099,102.6</b>	<b>(\$15,981.1)</b>	<b>\$9,083,121.5</b>
<b>ADJUSTMENTS:</b>					
- Miscellaneous Fees & Grants - included in City Tax-Levy Funding					(\$63,298.0)
- State Building Aid - not included in operating budget					(2,500.0)
- CD Violation Removal					5,000.0
<b>Total Adjustments</b>					<b>(\$60,798.0)</b>
Rounding					0.1
<b>CURRENT OPERATING BUDGET</b>					<b>\$19,290,761.2</b>

**Department of Education of the City of New York**  
**Revenue Budget: Summary of Claims Submitted**  
**FY2012 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2012 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/25/12	Cash Applied YTD - 10/25/12	Percentage Claimed YTD - 10/25/12
<b>STATE FUNDS</b>						
<i>General Support Aids</i>						
29358	FOUNDATION AID	5,326,696.0	5,300,398.3	5,300,398.3	5,300,398.3	100.0%
29359	EDUCATION GRANTS	1,200.0	1,200.0	1,200.0	1,200.0	100.0%
27920	BUILDING AID - BOE	8,415.3	8,415.3	8,415.3	8,415.3	100.0%
27921	TRANSPORTATION AID	496,395.3	492,253.6	492,253.6	492,253.6	100.0%
27923	PRIVATE EXCESS COST AID	167,463.4	171,191.0	171,191.0	171,191.0	100.0%
27924	CAREER EDUCATION	89,283.3	86,940.7	86,940.7	86,940.7	100.0%
29253	COMPUTER ADMINISTRATION AID	30,632.7	30,013.9	30,013.9	30,013.9	100.0%
29290	HIGH COST AID	212,480.6	239,876.6	239,876.6	239,876.6	100.0%
29605	BUILDING AID - SCA	435,905.7	435,905.7	435,905.7	435,905.7	100.0%
29606	BUILDING AID - LEASES	33,804.5	33,804.5	33,804.5	33,804.5	100.0%
29627	AID FOR ACADEMIC ACHIEVEMENT	24,128.8	24,493.6	24,493.6	24,493.6	100.0%
<b>Sub-Total - General Support Aids</b>		<b>\$6,826,405.6</b>	<b>\$6,824,493.2</b>	<b>\$6,824,493.2</b>	<b>\$6,824,493.2</b>	<b>100.0%</b>
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	0.0	0.0	0.0	0.0%
27900	SCHOOL LUNCH	9,887.1	8,477.9	8,477.9	8,477.9	100.0%
27903	BILINGUAL EDUCATION	784.8	612.9	330.4	330.4	53.9%
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	12,680.5	4,787.5	4,737.3	37.8%
27907	TEXTBOOKS	74,912.1	74,186.5	74,186.6	74,186.6	100.0%
29255	PRE-K HANDICAPPED	580,765.9	572,929.2	461,754.2	165,106.3	80.6%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	27,000.0	30,033.1	11,634.4	11,634.4	38.7%
29261	COMPUTER SOFTWARE AID	18,494.3	19,075.9	19,075.9	19,075.9	100.0%
29262	COMPUTER HARDWARE AID	15,031.6	15,100.3	15,100.3	15,100.3	100.0%
29275	LIBRARY MATERIALS AID	7,913.6	7,958.9	7,958.9	7,958.9	100.0%
29292	CHAPTER 721 REIMBURSEMENT	11,600.0	19,545.8	19,545.8	19,545.8	100.0%
29295	SUMMER HANDICAPPED AID	218,652.8	153,597.2	153,597.2	0.0	100.0%
29356	TEACHER CENTER	0.0	9,109.5	4,986.2	4,986.2	54.7%
29603	SCHOOL BREAKFAST	3,769.7	3,673.9	3,230.4	3,230.4	87.9%
29614	UNIVERSAL PRE-KINDERGARTEN	224,946.6	222,801.5	167,768.9	167,768.9	75.3%
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	4,300.0	4,300.0	4,300.0	100.0%
29621	TEACHERS FOR TOMORROW	15,000.0	15,000.0	7,500.0	7,500.0	50.0%
29624	BLIND AND DEAF STUDENTS	25,000.0	19,677.2	19,677.2	19,677.2	100.0%
29999	MOBILITY TAX REIMBURSEMENT	31,849.2	21,232.8	21,232.8	21,232.8	100.0%
30400	STOP DWI	334.8	695.1	695.1	0.0	100.0%
<b>Sub-Total - Restricted/Categorical Aids</b>		<b>\$1,290,056.7</b>	<b>\$1,210,688.2</b>	<b>\$1,005,839.7</b>	<b>\$554,849.3</b>	<b>83.1%</b>
<b>Total - State Funds</b>		<b>\$8,116,462.3</b>	<b>\$8,035,181.4</b>	<b>\$7,830,332.9</b>	<b>\$7,379,342.5</b>	<b>97.5%</b>

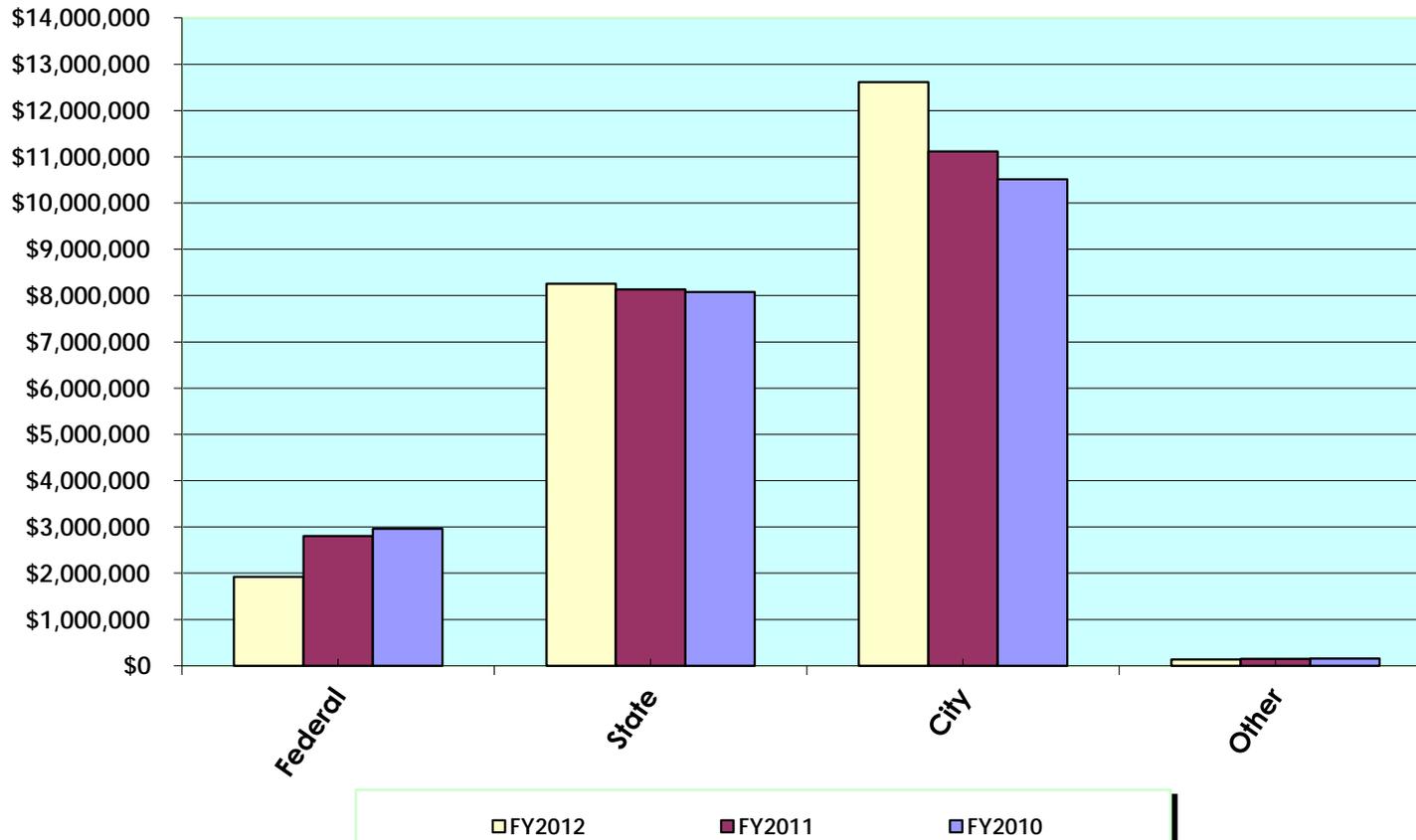
**Department of Education of the City of New York**  
**Revenue Budget: Summary of Claims Submitted**  
**FY2012 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2012 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/25/12	Cash Applied YTD - 10/25/12	Percentage Claimed YTD - 10/25/12
<b>FEDERAL FUNDS</b>						
11919	MEDICAID - HEALTH & MEDICAL CARE	117,000.0	37,353.0	37,353.0	37,353.0	100.0%
13022	FEDERAL DRUG ABUSE FUNDS	11,877.3	15,549.6	13,551.3	13,551.3	87.1%
13901	OFF-SCHOOL TIME MEALS	21,038.1	24,558.6	24,095.2	24,095.2	98.1%
13902	FEDERAL SCHOOL LUNCH	264,675.7	274,153.9	273,225.1	273,225.1	99.7%
13905	VOCATIONAL EDUCATION	14,369.7	17,087.1	13,847.8	13,847.8	81.0%
13907	SCHOOL BREAKFAST PROGRAM	51,536.5	62,535.2	62,469.7	62,449.0	99.9%
13910	FEDERAL BILINGUAL EDUCATION	640.7	0.0	0.0	0.0	0.0%
13912	ECIA TITLE I	795,800.0	807,065.0	609,206.6	605,083.4	75.5%
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	23,327.6	23,327.6	22,801.7	100.0%
13915	IDEA - PROGRAMS FOR THE DISABLED	269,781.6	276,297.3	182,990.0	182,990.0	66.2%
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	5,000.0	5,000.0	100.0%
13919	SUMMER FEEDING PROGRAM	18,108.4	21,238.7	19,216.7	19,216.7	90.5%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	127,802.1	111,283.6	88,030.4	87,977.1	79.1%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	13,314.0	13,314.0	13,218.9	100.0%
13928	DRUG-FREE SCHOOLS	0.0	2,506.5	2,506.6	2,506.6	100.0%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,927.0	1,000.0	479.7	479.7	48.0%
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,453.1	235.3	85.4	85.4	36.3%
13939	COMMUNITY LEARNING CENTERS	20,980.2	21,680.5	11,562.9	11,562.9	53.3%
13941	TITLE III - LEP & IMMIGRATION STUDENTS	34,150.3	35,906.7	24,942.2	24,942.2	69.5%
13942	TITLE IIB - COMPETITIVE	6,567.9	6,192.1	3,556.2	3,556.2	57.4%
13943	TITLE IID - COMPETITIVE	0.0	5,021.4	4,158.9	4,158.9	82.8%
13945	TITLE I - COMPETITIVE	20,821.5	26,876.8	14,921.7	14,921.7	55.5%
03230	ARRA: DCAS CATALYSTS & ECONOMIZERS	1,284.0	3,109.7	1,448.1	1,448.1	46.6%
03232	ARRA: STATE ENERGY PROGRAM	9,418.5	6,084.4	6,084.4	6,084.4	100.0%
03274	FEMA HURRICANE IRENE	0.0	1,767.3	1,767.3	1,767.3	100.0%
13949	ARRA: IDEA SECTION 619	0.0	10,821.4	10,821.4	10,821.4	100.0%
13950	ARRA: MCKINNEY-VENTO HOMELESS CHILDREN	0.0	249.8	249.8	249.8	100.0%
14707	ARRA: IDEA SECTION 611	0.0	1,927.4	1,927.4	1,927.4	100.0%
14709	ARRA: TITLE IID TECHNOLOGY GRANT I	0.0	13,959.1	13,314.6	13,314.6	95.4%
14709	ARRA: TITLE IID TECHNOLOGY GRANT II	0.0	2,578.1	513.5	513.5	19.9%
14711	ARRA: i3 - STUDIO IN A SCHOOL	253.9	276.2	276.2	249.1	100.0%
14711	ARRA: SCHOOL OF ONE GRANT	1,674.6	1,164.2	1,164.2	1,164.2	100.0%
14711	ARRA: EVERYDAY ARTS FOR SPECIAL EDUCATION	883.7	1,005.6	1,005.6	1,005.6	100.0%
14712	ARRA: TITLE I SCHOOL IMPROVEMENT	0.0	19,649.5	13,844.7	13,844.7	70.5%
14713	ARRA: TEACHER INCENTIVE FUND	0.0	120.0	120.0	120.0	100.0%
14714	ARRA: RACE TO THE TOP	86,112.4	62,294.5	38,489.7	38,428.5	61.8%
14715	INNOVATION ECOSYSTEM: EDUCATION	0.0	13.5	7.2	7.2	53.3%
<b>Sub-Total - Federal Funds</b>		<b>\$1,916,442.0</b>	<b>\$1,913,203.7</b>	<b>\$1,518,875.1</b>	<b>\$1,513,968.6</b>	<b>79.4%</b>

**Department of Education of the City of New York**  
**Revenue Budget: Summary of Claims Submitted**  
**FY2012 Year-End Close**  
(\$ thousands)

Revenue Source	Description	FY 2012 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/25/12	Cash Applied YTD - 10/25/12	Percentage Claimed YTD - 10/25/12
<b>OTHER CATEGORICAL</b>						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	12,165.0	12,165.0	100.0%
41900	PRIVATE GRANTS	35,000.0	51,202.5	51,202.5	50,238.8	100.0%
41903	EDUCATION CONSTRUCTION FUND	32,000.0	0.0	0.0	0.0	0.0%
41905	SCA	8,000.0	21,712.9	21,712.9	15,008.3	100.0%
41911	NON-RESIDENT TUITION	3,318.0	534.5	534.5	534.5	100.0%
41917	RETIREMENT BENEFITS (BERS)	4,487.4	7,701.2	7,701.2	7,701.2	100.0%
45001	POLLUTION REMEDIATION	0.0	121,483.3	121,483.4	121,483.4	100.0%
Sub-Total - Other Categorical		\$94,970.4	\$214,799.4	\$214,799.5	\$207,131.2	100.0%
<b>Total Revenue</b>		<b>\$10,127,874.7</b>	<b>\$10,163,184.6</b>	<b>\$9,564,007.5</b>	<b>\$9,100,442.3</b>	<b>94.1%</b>

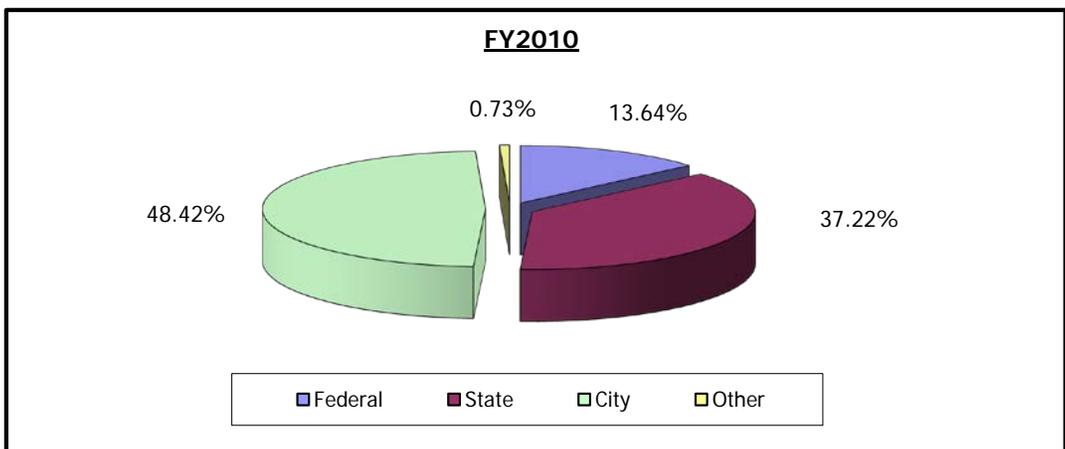
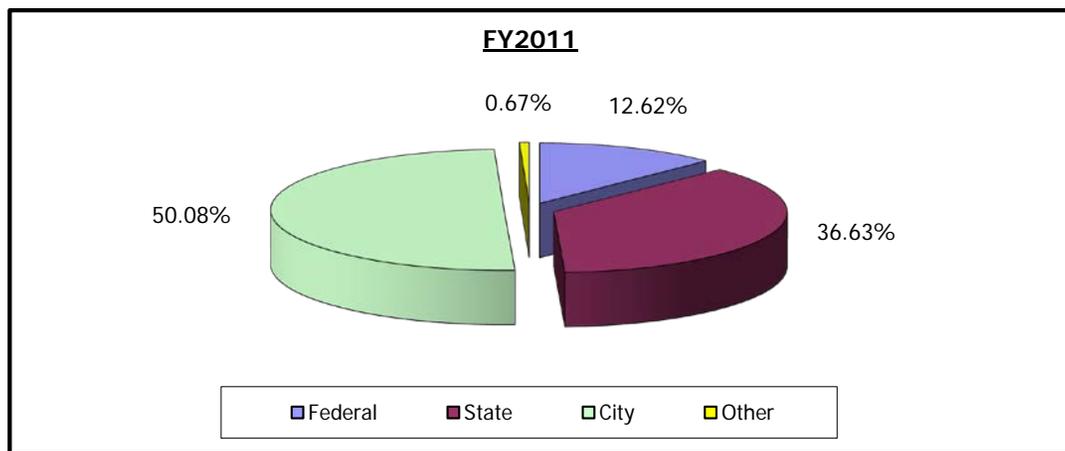
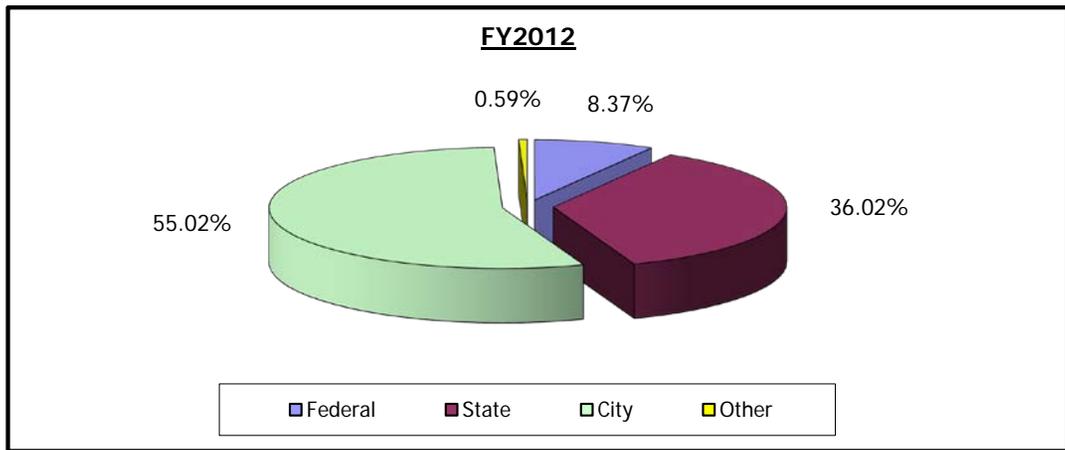
**NEW YORK CITY DEPARTMENT OF EDUCATION  
REVENUE TRENDS as of YEAR-END CLOSE: FY2010-FY2012  
(\$000s)**



*Note:* The above amounts include pension, debt service and collective bargaining. This chart excludes other categorical revenue of \$121.5 million for FY2012, \$131.9 million for FY2011 and \$170.9 million for FY2010 which is associated with GASB 49.

# NEW YORK CITY DEPARTMENT OF EDUCATION

## REVENUE TREND AS OF CLOSE : FY2010 - FY2012



**Note:** The above amounts include pension, debt service and collective bargaining. This chart excludes other categorical revenue of \$121.5 million for FY2012, \$131.9 million for FY2011 and \$170.9 million for FY2010 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**  
**FY2012 Year-End Close**  
(\$ thousands)

Unit of Appropriation	FY2012 Year-End FMS Budget	FY2012 Year-End FMS Commitments	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,505,616.3	\$5,505,616.3	100.0%	\$0.0
402 General Ed Instruction & School Leadership OTPS	510,244.6	510,244.6	100.0%	(0.0)
403 Special Ed Instruction & School Leadership PS	1,138,050.9	1,178,383.5	103.5%	(40,332.7)
404 Special Ed Instruction & School Leadership OTPS	6,825.0	2,876.2	42.1%	3,948.8
415 School Support Organization - PS	130,761.9	141,179.2	108.0%	(10,417.3)
416 School Support Organization - OTPS	13,751.7	12,593.7	91.6%	1,158.0
421 Citywide Special Ed Instruction & School Leadership - PS	773,354.7	742,797.9	96.0%	30,556.8
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	16,794.7	71.7%	6,620.4
423 Special Ed Instructional Support - PS	234,874.1	234,874.1	100.0%	0.0
424 Special Ed Instructional Support - OTPS	310,054.5	291,385.8	94.0%	18,668.7
435 School Facilities - PS	391,293.2	391,293.2	100.0%	0.0
436 School Facilities - OTPS *	343,591.5	343,591.5	100.0%	0.0
438 Pupil Transportation - OTPS	1,073,697.0	1,073,697.0	100.0%	0.0
439 School Food Services - PS	199,247.0	199,247.0	100.0%	0.0
440 School Food Services - OTPS	190,314.2	190,208.3	99.9%	106.0
442 School Safety - OTPS	302,021.2	298,111.4	98.7%	3,909.9
444 Energy & Leases - OTPS	465,683.9	456,960.8	98.1%	8,723.1
453 Central Administration - PS	146,526.5	142,211.6	97.1%	4,314.9
454 Central Administration - OTPS	156,642.3	156,479.3	99.9%	163.0
461 Fringe Benefits - PS	2,701,352.1	2,701,352.1	100.0%	0.0
470 Special Education Pre-K Contract Payments - OTPS	1,039,464.7	1,008,569.9	97.0%	30,894.8
472 Charter/Contract/Foster Care Payments - OTPS	1,436,920.2	1,421,509.1	98.9%	15,411.1
474 Non-Public School and FIT Payments - OTPS	71,124.1	71,124.1	100.0%	0.0
<b>TOTAL Tax-levy Funding PS &amp; OTPS</b>	<b>\$17,164,826.5</b>	<b>\$17,091,101.0</b>	<b>99.6%</b>	<b>\$73,725.6</b>
481 Categorical Programs - PS	1,248,577.4	1,282,529.5	102.7%	(33,952.1)
482 Categorical Programs - OTPS	877,357.3	909,625.4	103.7%	(32,268.2)
<b>Subtotal Reimbursable Programs</b>	<b>\$2,125,934.7</b>	<b>\$2,192,155.0</b>	<b>103.1%</b>	<b>(\$66,220.3)</b>
<b>Grand Total</b>	<b>\$19,290,761.2</b>	<b>\$19,283,255.9</b>	<b>100.0%</b>	<b>\$7,505.3</b>

**Summary**

<b>Personal Services</b>	<b>12,469,654.0</b>	<b>12,519,484.4</b>	<b>100.4%</b>	<b>(49,830.4)</b>
<b>OTPS</b>	<b>6,821,107.2</b>	<b>6,763,771.5</b>	<b>99.2%</b>	<b>57,335.7</b>
<b>Grand Total</b>	<b>\$19,290,761.2</b>	<b>\$19,283,255.9</b>	<b>100.0%</b>	<b>\$7,505.3</b>

\* The budget & commitments in UA 436 include \$121.5 million of funds associated with GASB 49.

**Department of Education of the City of New York**  
**Year-to-Date Expenditures: Personal Service by Category**  
**FY2012 Year-End Close**  
(\$ thousands)

Personal Service Budget Categories	FY2012 Year-End FMS Budget	FY2012 Year-End FMS Commitments	Balance Available
001 Non-Pedagogic Personal Service	\$623,148.7	\$622,469.4	\$679.4
005 Pedagogic Personal Service	7,411,767.1	7,453,265.3	(41,498.2)
021 Part Time Positions in Headcount	2,005.3	1,711.8	293.5
031 Hourly Personal Service in FTEs	579,931.8	579,064.1	867.7
035 Custodial	378,891.8	377,976.5	915.3
039 Health Club Reimbursement	-	(0.0)	
040 Educational Differential	1,950.0	1,864.4	85.6
041 Assignment Differential	934.8	712.3	222.5
042 Longevity Differential-pensionable	15,401.9	14,893.9	508.0
043 Shift Differential	142.1	124.9	17.2
045 Holiday Pay	15.0	6.0	9.0
046 Terminal Leave	27,659.8	26,336.4	1,323.4
047 Overtime	15,650.3	15,003.7	646.5
049 Back Pay - prior years	11,647.8	96,703.6	(85,055.8)
050 Payments - Beneficiaries Deceased Staff	75.0	32.7	42.3
051 Salary Adjustments - CB Lump Sums	0.3	(2.3)	2.6
053 To be Scheduled - Lump Sums	-	112.4	(112.4)
054 Salary Review Adjustments	0.4	-	0.4
055 Salary Adjustments Labor Reserve	100.0	96.6	3.4
057 Lump Sum Payment	409.0	176.2	232.8
058 Prep Period Coverage	13,873.0	12,149.3	1,723.7
060 Interest on Deferred Wages/Late Wage Adj.	1,375.5	857.3	518.2
061 Supper Money	512.7	322.4	190.3
062 Health Insurance	1,826,119.1	1,778,535.2	47,583.8
063 Disability Benefits Insurance	611.3	126.9	484.4
064 Uniform Allowance	650.4	575.2	75.2
065 Social Security	743,030.4	716,726.6	26,303.7
066 Unemployment Insurance	26,080.9	24,514.2	1,566.7
067 Welfare Benefits	452,334.2	460,807.1	(8,472.9)
072 DOE Retirement Fund	*	-	-
079 Teachers Retirement System	*	-	-
081 Annuity for Pedagogues at Maximum	28,798.3	29,035.6	(237.4)
085 Workers' Compensation	34,043.8	34,566.1	(522.3)
089 Fringe Benefits - Other	100.0	58.1	41.9
091 Per Session	272,393.4	271,518.2	875.3
095 Payroll Refunds	-	(855.6)	855.6
<b>TOTAL PERSONAL SERVICE</b>	<b>\$12,469,654.0</b>	<b>\$12,519,484.4</b>	<b>(\$49,830.4)</b>

\* 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**  
**FY2012 Year-End Close**  
(\$ thousands)

OTPS Budget Categories		FY2012 Current City Budget	FY2012 Year-End FMS Commitments	Percent Committed	Balance Available
100	Supplies & Materials - General	\$252,468.4	\$251,610.8	99.7%	\$857.6
109	Fuel Oil	59,104.3	58,339.1	98.7%	765.2
110	Food and Forage Supplies	148,360.5	147,833.0	99.6%	527.5
199	Data Processing Supplies	51,597.1	51,253.3	99.3%	343.8
300	Equipment	87,730.7	87,252.8	99.5%	477.9
337	Text Books	106,023.6	105,886.7	99.9%	136.9
338	Library Books	19,816.0	19,138.8	96.6%	677.2
400	Non-Contractual Services	601,816.0	600,861.1	99.8%	954.8
402	Telephone & Other Communications	18,973.3	18,548.9	97.8%	424.4
414	Rentals - Land, Building and Structures	165,325.5	164,368.3	99.4%	957.3
423	Heat, Light and Power Services	238,618.4	233,310.8	97.8%	5,307.6
451	Local Travel Expenditures - General	13,291.0	12,816.5	96.4%	474.6
600	Contractual Services - General	56,156.0	55,304.5	98.5%	851.5
602	Telecommunication Maintenance - Contractual	16,439.3	15,532.0	94.5%	907.3
607	Maintenance & Repairs - Motor Vehicle - Contract.	207.2	200.6	96.8%	6.6
608	Maintenance & Repairs - General - Contractual	37.7	-	0.0%	37.7
612	Office Equipment Maintenance - Contractual	1,644.0	1,178.6	71.7%	465.4
613	Data Processing Equip. - Maintenance & Repair	17,416.5	16,876.6	96.9%	539.9
615	Printing Contracts - Contractual	6,571.1	6,005.7	91.4%	565.4
619	Security Services - Contractual	297.3	227.0	76.3%	70.3
622	Temporary Services - Contractual	29,466.7	28,526.4	96.8%	940.3
624	Cleaning Services - Contractual	208.0	128.8	61.9%	79.2
633	Transportation Expenditures - Contractual	4,989.4	3,573.0	71.6%	1,416.4
668	Transportation for Reimbursable Programs	59.0	-	0.0%	59.0
669	Transportation of Pupils - Contractual	1,102,838.6	1,102,008.0	99.9%	830.6
670	Payments to Contract Schools (Handicapped Svc)	1,993,798.0	1,920,006.9	96.3%	73,791.0
671	Training Programs for City Employees - Contract.	4,809.7	11,574.6	240.7%	(6,764.9)
676	Maintenance & Repair - Infrastructure - Contractual	125,999.8	141,043.4	111.9%	(15,043.6)
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	2,307.5	2,474.7	107.2%	(167.2)
682	Legal Services - Contractual	12,323.5	10,003.9	81.2%	2,319.5
683	Engineering & Architectural Services - Contractual	358.8	422.1	117.7%	(63.3)
684	Data Processing Consultant Services	44,601.0	43,260.4	97.0%	1,340.5
685	Professional Svcs. - Direct Educ. Svcs. to Students	1,110,425.9	1,110,074.4	100.0%	351.5
686	Professional Svcs. - Other - Contractual	91,601.0	104,198.3	113.8%	(12,597.3)
689	Professional Svcs. - Curricul. & Profess. Develop.	84,257.2	97,461.1	115.7%	(13,204.0)
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	741.1	674.6	91.0%	66.5
704	Payments to Surety Bonds and Insurance	45,051.5	45,051.5	100.0%	0.0
713	MCT Mobility Tax	21,232.8	19,146.4	90.2%	2,086.4
718	Payments for Special Schooling - Handicapped	19,137.1	26,365.3	137.8%	(7,228.1)
719	Judgements & Claims - Other	121.2	518.7	427.9%	(397.5)
730	Tuition Payments for Out-of-City Foster Care	34,777.7	20,720.3	59.6%	14,057.4
731	Health Service Charge - Out-of-City Foster Care	2,390.2	3,666.3	153.4%	(1,276.1)
739	Pollution Remediation Cost *	121,483.3	121,483.3	100.0%	-
772	NYC Transit Authority - Reduced Fares (Students)	45,135.0	46,300.0	102.6%	(1,165.0)
773	Private Bus Comp. - Reduced Fares (Students)	12,592.4	12,556.0	99.7%	36.5
791	Tuition Payments to Other School Districts	3,076.1	558.3	18.1%	2,517.8
793	Payments to Fashion Institute of Technology	45,373.6	45,373.6	100.0%	-
794	Training Program for City Employees	57.1	56.1	98.3%	1.0
<b>TOTAL OTHER THAN PERSONAL SERVICE</b>		<b>\$6,821,107.2</b>	<b>\$6,763,771.5</b>	<b>99.2%</b>	<b>\$57,335.7</b>

\* The budget & commitments in object code 739 include \$121.5 million of funds associated with GASB 49.

**Department of Education of the City of New York**  
**Current Headcount Summary: Tax-Levy and Reimbursable**  
**JUNE 2012 HEADCOUNT - FY2012**

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	FTE Non-PEDs	TOTAL			
401 General Ed Instruction & School Leadership Reimbursable	56,690	1,354	2,855	60,899	443	35	-	6,312	6,790	58,487	9,202	67,689
	3,962	273	27	4,262	17	-	-	222	239	4,252	249	4,501
403 Special Ed Instruction & School Leadership Reimbursable	13,051	7,312	4	20,367	77	1	-	1	79	20,440	6	20,446
	83	2	-	85	-	-	-	-	-	85	-	85
415 School Support Organization Reimbursable	612	-	982	1,594	22	4	-	46	72	634	1,032	1,666
	-	-	-	0	-	-	-	-	-	-	-	-
421 Citywide Special Ed Instr. & School Leadership Reimbursable	5,894	6,308	624	12,826	30	22	-	340	392	12,232	986	13,218
	2	-	-	2	-	-	-	4	4	2	4	6
423 Special Ed Instructional Support Reimbursable	1,368	1	1,608	2,977	36	39	-	749	824	1,405	2,396	3,801
	-	-	-	-	-	-	-	-	-	-	-	-
435 School Facilities Reimbursable	-	-	604	604	-	1	827	-	828	-	1,432	1,432
	-	-	54	54	-	-	-	-	-	-	54	54
439 School Food Services Reimbursable	-	-	1,805	1,805	-	-	-	3,782	3,782	-	5,587	5,587
	-	-	-	-	-	-	-	-	-	-	-	-
453 Central Administration Reimbursable	22	4	1,781	1,807	-	4	-	9	13	26	1,794	1,820
	-	-	-	-	-	-	-	-	-	-	-	-
Tax-Levy Adjustments (see funding of positions note)	(1,834)		(790)	(2,624)	-	-	-	-	-	(1,834)	(790)	(2,624)
Subtotal Tax-Levy Positions	75,803	14,979	9,473	100,255	608	106	827	11,239	12,780	91,390	21,645	113,035
Subtotal Reimbursable	4,047	275	81	4,403	17	-	-	226	243	4,339	307	4,646
<b>Subtotal</b>	<b>79,850</b>	<b>15,254</b>	<b>9,554</b>	<b>104,658</b>	<b>625</b>	<b>106</b>	<b>827</b>	<b>11,465</b>	<b>13,023</b>	<b>95,729</b>	<b>21,952</b>	<b>117,681</b>
481 Reimbursable	6,900	3,787	747	11,434	168	13	-	353	534	10,855	1,113	11,968
Reimbursable Adjustments (see funding of positions note)	1,834	-	790	2,624	-	-	-	-	-	1,834	790	2,624
<b>Subtotal Reimbursable</b>	<b>8,734</b>	<b>3,787</b>	<b>1,537</b>	<b>14,058</b>	<b>168</b>	<b>13</b>	<b>-</b>	<b>353</b>	<b>534</b>	<b>12,689</b>	<b>1,903</b>	<b>14,592</b>
<b>Grand Total</b>	<b>88,584</b>	<b>19,041</b>	<b>11,091</b>	<b>118,716</b>	<b>793</b>	<b>119</b>	<b>827</b>	<b>11,818</b>	<b>13,557</b>	<b>108,418</b>	<b>23,855</b>	<b>132,273</b>

\*\* includes 38 FTE positions in o/c 021.

**Sources:** Full-time actuals, with the exception of custodians, are generated from FMS as of 7/11/2012.  
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 to u/a 481 include 1,834 peds and 790 non-peds.

# Department of Education of the City of New York

## Current Headcount: Tax-Levy Central Offices

JUNE 2012 HEADCOUNT - FY2012

U/A	FMC	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. PEDs	Non-FTE PEDs	TOTAL				
453	33	Office of the Chief Operating Officer	-	-	10	10	-	-	-	-	-	-	10	10
	34	Office of the Chancellor	1	-	6	7	-	-	-	-	-	1	6	7
	35	Office of Student Enrollment Planning & Operations	-	-	21	21	-	-	-	-	-	-	21	21
	36	Deputy Chancellor for Finance & Administration	-	-	9	9	-	-	-	1	1	-	10	10
	39	Finance Budgetary Strategy & Reporting	-	-	14	14	-	-	-	-	-	-	14	14
	40	Division of Academics, Performance, and Support	5	-	100	105	-	-	-	-	-	5	100	105
	41	Communications, Media Relations and Community Affairs	-	-	13	13	-	-	-	-	-	-	13	13
	42	Division of English Language Learners	-	-	4	4	-	-	-	-	-	-	4	4
	46	Division of Human Resources	1	-	302	303	-	1	-	3	4	1	306	307
	47	Office of Capital & Grants Finance	-	-	5	5	-	-	-	-	-	-	5	5
	49	Division of Information & Instructional Technology	-	-	257	257	-	-	-	1	1	-	258	258
	50	Special Education Initiatives	1	4	16	21	-	-	-	-	-	5	16	21
	51	Central Pass - through	-	-	140	140	-	-	-	-	-	-	140	140
	52	Division of School Facilities	-	-	59	59	-	-	-	-	-	-	59	59
	53	Office of Strategic Partnerships	-	-	11	11	-	-	-	1	1	-	12	12
	54	Division of Financial Operations	-	-	252	252	-	-	-	-	-	-	252	252
	56	Division of Portfolio Planning	1	-	63	64	-	-	-	-	-	1	63	64
	57	Office of Intergovernmental Affairs	-	-	7	7	-	-	-	-	-	-	7	7
	58	Office of School Food and Nutrition Services	-	-	29	29	-	-	-	-	-	-	29	29
	60	Office of School and Youth Development	10	-	15	25	-	-	-	1	1	10	16	26
	61	Office of Pupil Transportation	-	-	60	60	-	-	-	1	1	-	61	61
	63	Office of the Auditor General	-	-	37	37	-	1	-	-	1	-	38	38
	64	Non-Public School Reimbursable Services	-	-	3	3	-	-	-	-	-	-	3	3
	65	General Counsel & Legal Services	-	-	115	115	-	1	-	1	2	-	117	117
	66	Office of Equal Opportunity & Diversity Management	-	-	24	24	-	-	-	-	-	-	24	24
	67	Office of School Health	3	-	14	17	-	-	-	-	-	3	14	17
	68	Family Engagement and Advocacy	-	-	9	9	-	-	-	-	-	-	9	9
	78	Division of Contracts & Purchasing	-	-	81	81	-	1	-	-	1	-	82	82
	82	PSAL	-	-	4	4	-	-	-	-	-	-	4	4
	83	Deputy Chancellor for Organizational Strategy, Human Capital and Ext	-	-	8	8	-	-	-	-	-	-	8	8
	86	Division of Finance & Technology	-	-	10	10	-	-	-	-	-	-	10	10
	89	Division of Community Engagement	-	-	3	3	-	-	-	-	-	-	3	3
	93	DSS Central	-	-	4	4	-	-	-	-	-	-	4	4
	98	Division of Financial Systems & Business Operations	-	-	63	63	-	-	-	-	-	-	63	63
	99	Div. of School Budget Planning & Operations	-	-	13	13	-	-	-	-	-	-	13	13
<b>Total</b>			<b>22</b>	<b>4</b>	<b>1,781</b>	<b>1,807</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>9</b>	<b>13</b>	<b>26</b>	<b>1,794</b>	<b>1,820</b>

**Sources:** Full-time actuals, with the exception of custodians, are generated from FMS as of 7/11/2012. 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 to u/a 481 include 1,834 peds and 790 non-peds.

**Department of Education of the City of New York**  
**Current Headcount: Categorical Programs**  
**JUNE 2012 HEADCOUNT - FY2012**

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. PEDs	Non-Non-PEDs	FTE Total	Total PEDs	Total Non-PEDs	Grand Total FT / FTEs
8816	Regional & CW Instr. & Operational Admin.	26	-	3	29	-	-	-	-	-	26	3	29
8817	Universal Pre-k (State Funded)	565	685	1	1,251	-	-	-	-	-	1,250	1	1,251
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	4,992	307	354	5,653	139	3	-	327	469	5,438	684	6,122
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	399	2,755	154	3,308	4	2	-	10	16	3,158	166	3,324
8870	Reimbursable Support - NPS	312	5	9	326	17	-	-	-	17	334	9	343
8888	Reim. Supp. Central School Support Pgm.	155	35	128	318	5	-	-	1	6	195	129	324
S003	Title I Grants to Local Educational Agencies, Recovery Act	3	-	-	3	-	-	-	-	-	3	-	3
S024	ARRA - IDEA Part 619	1	-	-	1	-	-	-	-	-	1	-	1
S039	ARRA: Title II D Competitive	6	-	-	6	-	-	-	-	-	6	-	6
S041	ARRA: BTOP Connected Learning DoITT	-	-	4	4	-	-	-	-	-	-	4	4
S055	ARRA: Everyday Arts for Special Education	1	-	-	1	-	-	-	-	-	1	-	1
S058	ARRA: Title I School Improvement	219	-	21	240	3	-	-	15	18	222	36	258
S061	ARRA: Arts Achieve	-	-	2	2	-	-	-	-	-	-	2	2
S063	ARRA: BTOP Connected Foundation	-	-	8	8	-	-	-	-	-	-	8	8
S065	ARRA: Race to the Top	221	-	63	284	-	8	-	-	8	221	71	292
Reimbursable Adjustments (see funding of positions note)		1,834	-	790	2,624	-	-	-	-	-	1,834	790	2,624
<b>Total</b>		<b>8,734</b>	<b>3,787</b>	<b>1,537</b>	<b>14,058</b>	<b>168</b>	<b>13</b>	<b>-</b>	<b>353</b>	<b>534</b>	<b>12,689</b>	<b>1,903</b>	<b>14,592</b>

**Sources:** Full-time actuals, with the exception of custodians, are generated from FMS as of 7/11/2012. 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 to u/a 481 include 1,834 peds and 790 non-peds.

## Department of Education of the City of New York

### FY 2012 Changes in Headcount Condition: Tax-Levy & Reimbursable

U/A	U/A Description	Filled Positions Oct. 2011	Filled Positions Dec. 2011	Oct. - Dec. Change	Filled Positions Feb. 2012	Dec. - Feb. Change	Filled Positions March 2012	Feb.- Mar. Change	Filled Positions June 2012	Mar. - June Change	Oct.- June Change
401	General Education Instr. & School Leadership	69,020	68,128	(892)	67,868	(260)	67,809	(59)	67,689	(120)	(1,331)
	Reimbursable	4,482	4,502	20	4,499	(3)	4,507	8	4,501	(6)	19
403	Special Education Instr. & School Leadership	19,926	20,119	193	20,159	40	20,215	56	20,446	231	520
	Reimbursable	80	85	5	88	3	86	(2)	85	(1)	5
415	School Support Organization	1,636	1,633	(3)	1,639	6	1,638	(1)	1,666	28	30
	Reimbursable	0	0	0	0	0	0	0	0	0	0
421	Citywide Special Educ. Instr. & School Leadership	12,925	13,061	136	13,029	(32)	13,072	43	13,218	146	293
	Reimbursable	6	6	0	6	0	6	0	6	0	0
423	Special Educ. Instructional Support	3,567	3,713	146	3,738	25	3,735	(3)	3,801	66	234
	Reimbursable	0	0	0	0	0	0	0	0	0	0
435	School Facilities	1,449	1,455	6	1,449	(6)	1,442	(7)	1,432	(10)	(17)
	Reimbursable	87	62	(25)	55	(7)	55	0	54	(1)	(33)
439	School Food Services	5,584	5,627	43	5,489	(138)	5,563	74	5,587	24	3
	Reimbursable	0	0	0	0	0	0	0	0	0	0
453	Central Administration	1,865	1,846	(19)	1,830	(16)	1,823	(7)	1,820	(3)	(45)
	Reimbursable	0	0	0	0	0	0	0	0	0	0
Tax-Levy Adjustments (see funding of positions note)		(2,988)	(2,955)	33	(2,814)	141	(2,778)	36	(2,624)	154	364
Subtotal Tax-Levy Positions		112,984	112,627	(357)	112,387	(240)	112,519	132	113,035	516	51
Subtotal Reimbursable Positions		4,655	4,655	0	4,648	(7)	4,654	6	4,646	(8)	(9)
<b>Subtotal</b>		<b>117,639</b>	<b>117,282</b>	<b>(357)</b>	<b>117,035</b>	<b>(247)</b>	<b>117,173</b>	<b>138</b>	<b>117,681</b>	<b>508</b>	<b>42</b>
481	Reimbursable	11,412	11,744	332	11,751	7	11,799	48	11,968	169	556
Reimbursable Adjustments (see funding of positions note)		2,988	2,955	(33)	2,814	(141)	2,778	(36)	2,624	(154)	(364)
<b>Subtotal Reimbursable</b>		<b>14,400</b>	<b>14,699</b>	<b>299</b>	<b>14,565</b>	<b>(134)</b>	<b>14,577</b>	<b>12</b>	<b>14,592</b>	<b>15</b>	<b>192</b>
<b>Grand Total</b>		<b>132,039</b>	<b>131,981</b>	<b>(58)</b>	<b>131,600</b>	<b>(381)</b>	<b>131,750</b>	<b>150</b>	<b>132,273</b>	<b>523</b>	<b>234</b>

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 2012 Changes in Headcount Condition: Tax-Levy Central Offices**

U/A	FMC		Filled Positions Oct. 2011	Filled Positions Dec. 2011	Oct. - Dec. Change	Filled Positions Feb. 2012	Dec. - Feb. Change	Filled Positions March 2012	Feb. - March Change	Filled Positions June 2012	March - June Change	Oct. - June Change	FMC
453	33	Office of the Chief Operating Officer	6	8	2	8	0	8	0	10	2	4	33
	34	Office of the Chancellor	5	7	2	7	0	7	0	7	0	2	34
	35	Office of Student Enrollment Planning & Operations	21	21	0	22	1	22	0	21	(1)	0	35
	36	Deputy Chancellor for Operations	11	10	(1)	11	1	10	(1)	10	0	(1)	36
	39	Finance Budgetary Strategy & Reporting	13	14	1	14	0	14	0	14	0	1	39
	40	Division of Academics, Performance, and Support	115	110	(5)	110	0	107	(3)	105	(2)	(10)	40
	41	Communications and Public Affairs	13	13	0	12	(1)	11	(1)	13	2	0	41
	42	Office of English Language Learners	4	4	0	4	0	3	(1)	4	1	0	42
	46	Division of Human Resources	318	318	0	313	(5)	310	(3)	307	(3)	(11)	46
	47	Office of Capital & Grants Finance	6	6	0	6	0	6	0	5	(1)	(1)	47
	49	Division of Instructional & Information Technology	282	283	1	279	(4)	265	(14)	258	(7)	(24)	49
	50	Special Education Initiatives	26	26	0	26	0	25	(1)	21	(4)	(5)	50
	51	Central Pass-through	139	137	(2)	138	1	138	0	140	2	1	51
	52	Division of School Facilities	65	65	0	60	(5)	60	0	59	(1)	(6)	52
	53	Office of Strategic Partnerships	12	13	1	12	(1)	11	(1)	12	1	0	53
	54	Division of Financial Operations	246	247	1	247	0	251	4	252	1	6	54
	56	Division of Portfolio Planning	69	63	(6)	65	2	65	0	64	(1)	(5)	56
	57	Office of Intergovernmental Affairs	5	5	0	6	1	6	0	7	1	2	57
	58	Office of School Food and Nutrition Services	33	36	3	32	(4)	32	0	29	(3)	(4)	58
	60	Office of School and Youth Development	28	27	(1)	26	(1)	26	0	26	0	(2)	60
	61	Office of Pupil Transportation	60	61	1	60	(1)	61	1	61	0	1	61
	63	Office of the Auditor General	41	41	0	39	(2)	39	0	38	(1)	(3)	63
	64	Non-Public Schools	3	3	0	3	0	3	0	3	0	0	64
	65	General Counsel & Legal Services	117	111	(6)	114	3	112	(2)	117	5	0	65
	66	Office of Equal Opportunity	26	25	(1)	24	(1)	22	(2)	24	2	(2)	66
	67	Office of School Health	15	16	1	16	0	17	1	17	0	2	67
	68	Family Engagement and Advocacy	10	9	(1)	10	1	9	(1)	9	0	(1)	68
	78	Division of Contracts & Purchasing	83	81	(2)	80	(1)	81	1	82	1	(1)	78
	82	PSAL	4	4	0	4	0	4	0	4	0	0	82
	83	Human Capital & Innovation	10	7	(3)	7	0	7	0	8	1	(2)	83
	86	Division of Finance	12	9	(3)	8	(1)	8	0	10	2	(2)	86
	89	Division of Community Engagement	4	4	0	4	0	4	0	3	(1)	(1)	89
	93	DSS Central	3	3	0	4	1	4	0	4	0	1	93
	98	Division of Financial Systems & Business Operations	46	45	(1)	46	1	62	16	63	1	17	98
	99	Division of School Budget Planning & Operations	14	14	0	13	(1)	13	0	13	0	(1)	99
<b>Total Central Administration</b>			<b>1,865</b>	<b>1,846</b>	<b>(19)</b>	<b>1,830</b>	<b>(16)</b>	<b>1,823</b>	<b>(7)</b>	<b>1,820</b>	<b>(3)</b>	<b>(45)</b>	

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 2012 Changes in Headcount Condition: Categorical Programs

Budget Code	Categorical Programs	Positions Oct. 2011	Positions Dec. 2011	Oct. - Dec. Change	Positions Feb. 2012	Dec. - Feb. Change	Positions March 2012	Feb. - Mar. Change	Positions June 2012	Mar. - June Change	Oct. - June Change
8816	Regional & Citywide Instr. & Oper. Admin.	30	29	(1)	31	2	30	(1)	29	(1)	(1)
8817	Universal Pre-K (State)	1,241	1,242	1	1,246	4	1,252	6	1,251	(1)	10
8843	Reim. Supp.- Gen. Ed. Inst./Elem./Middle/HS	6,389	6,250	(139)	6,192	(58)	6,133	(59)	6,122	(11)	(267)
8848	Reim. Supp.- Spec. Ed. Instr. /Elem./Middle/HS	2,796	3,020	224	3,064	44	3,146	82	3,324	178	528
8870	Reimbursable Support - NPS	340	348	8	347	(1)	344	(3)	343	(1)	3
8888	Reim. Support - Central School Supp. Pgms.	250	308	58	308	0	317	9	324	7	74
S003	ARRA - Title I Grants to Local Educational Agencies, Recovery Act	4	3	(1)	3	0	3	0	3	0	(1)
S024	ARRA - IDEA Section 619	0	1	1	1	0	1	0	1	0	1
S039	ARRA - Title II D Competitive	9	6	(3)	6	0	6	0	6	0	(3)
S041	ARRA - BTOP Connected Learning DoITT	1	4	3	4	0	3	(1)	4	1	3
S052	ARRA - School of One - i3	5	0	(5)	0	0	0	0	0	0	(5)
S055	ARRA - Everyday Arts for Special Education	1	1	0	1	0	1	0	1	0	0
S058	ARRA - Title I School Improvement	103	258	155	247	(11)	254	7	258	4	155
S059	ARRA - Teacher Incentive Fund (TIF)	2	2	0	1	(1)	0	(1)	0	0	(2)
S061	ARRA - Arts Achieve	2	2	0	2	0	2	0	2	0	0
S063	ARRA - BTOP Connected Foundation	8	7	(1)	8	1	8	0	8	0	0
S065	ARRA - Race to the Top	231	263	32	290	27	299	9	292	(7)	61
	Reimbursable Adjustments (see funding of positions note)	2,988	2,955	(33)	2,814	(141)	2,778	(36)	2,624	(154)	(364)
<b>TOTAL</b>	<b>Categorical Programs</b>	<b>14,400</b>	<b>14,699</b>	<b>299</b>	<b>14,565</b>	<b>(134)</b>	<b>14,577</b>	<b>12</b>	<b>14,592</b>	<b>15</b>	<b>192</b>

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**  
**FY2013 Year-to-Date Commitments**  
**Personal Service & Other Than Personal Service by Unit of Appropriation**  
**as of 10/25/12**  
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Commitments 10/25/12	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,582,544.9	\$802,000.8	14.4%	\$4,780,544.1
402 General Ed Instruction & School Leadership OTPS	493,480.2	248,824.9	50.4%	244,655.3
403 Special Ed Instruction & School Leadership PS	1,099,020.2	151,738.8	13.8%	947,281.4
404 Special Ed Instruction & School Leadership OTPS	6,825.0	684.5	10.0%	6,140.5
415 School Support Organization - PS	128,176.6	39,412.2	30.7%	88,764.5
416 School Support Organization - OTPS	11,960.9	4,507.5	37.7%	7,453.4
421 Citywide Special Ed Instruction & School Leadership - PS	815,020.0	120,372.0	14.8%	694,648.0
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	6,319.9	27.0%	17,095.2
423 Special Ed Instructional Support - PS	258,020.7	34,902.2	13.5%	223,118.5
424 Special Ed Instructional Support - OTPS	348,837.0	54,205.9	15.5%	294,631.1
435 School Facilities - PS	397,116.8	118,232.2	29.8%	278,884.7
436 School Facilities - OTPS	203,037.3	80,611.4	39.7%	122,425.9
438 Pupil Transportation - OTPS	1,132,166.7	944,163.1	83.4%	188,003.6
439 School Food Services - PS	195,927.2	39,933.6	20.4%	155,993.6
440 School Food Services - OTPS	214,009.7	73,604.4	34.4%	140,405.3
442 School Safety - OTPS	303,939.8	0.0	0.0%	303,939.8
444 Energy & Leases - OTPS	508,849.7	223,233.6	43.9%	285,616.1
453 Central Administration - PS	137,199.7	44,401.9	32.4%	92,797.9
454 Central Administration - OTPS	140,810.3	75,491.4	53.6%	65,318.9
461 Fringe Benefits - PS	2,871,487.7	409,655.9	14.3%	2,461,831.8
470 Special Education Pre-K Contract Payments - OTPS	1,193,401.6	730,681.4	61.2%	462,720.2
472 Charter/Contract/Foster Care Payments - OTPS	1,600,295.2	1,144,905.6	71.5%	455,389.6
474 Non-Public School and FIT Payments - OTPS	71,146.3	20,953.9	29.5%	50,192.4
<b>TOTAL Tax-levy Funding PS &amp; OTPS</b>	<b>\$17,736,688.7</b>	<b>\$5,368,837.0</b>	<b>30.3%</b>	<b>\$12,367,851.7</b>
481 Categorical Programs - PS	1,146,306.9	190,533.1	16.6%	955,773.9
482 Categorical Programs - OTPS	842,072.2	207,611.5	24.7%	634,460.7
<b>Subtotal Reimbursable Programs</b>	<b>\$1,988,379.1</b>	<b>\$398,144.5</b>	<b>20.0%</b>	<b>\$1,590,234.6</b>
<b>Grand Total</b>	<b>\$19,725,067.8</b>	<b>\$5,766,981.6</b>	<b>29.2%</b>	<b>\$13,958,086.3</b>

**Summary**

<b>Personal Services</b>	<b>12,630,820.8</b>	<b>1,951,182.5</b>	<b>15.4%</b>	<b>10,679,638.3</b>
<b>OTPS</b>	<b>7,094,247.1</b>	<b>3,815,799.1</b>	<b>53.8%</b>	<b>3,278,448.0</b>
<b>Grand Total</b>	<b>\$19,725,067.8</b>	<b>\$5,766,981.6</b>	<b>29.2%</b>	<b>\$13,958,086.3</b>