



**FY2014 YEAR-END CLOSE
OCTOBER 2014**

NYC™ Department
of Education



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JOHN WALL
Chief Administrator

MEMORANDUM

November 4, 2014

To: Members of the Comprehensive Financial Monitoring Task Force

From: John Wall

Re: October FY2014 Year-end Financial Status Report

The October FSR provides a summary of the Department's year-end financial condition for FY 2014. The Department closed FY2014 with a minor agency-wide variance of (\$573k) against the final modified budget of \$20 billion. Please refer to page 13 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 operating budget, as reflected in the Executive and Adopted Financial Plans, and year-end adjustments. On an overall basis, the net change to the operating budget from the May FSR resulted in an increase of \$351 million across all funding sources.

The summary below includes the major funding sources affected by the Financial Plans and the closing process. *Please note that revenue adjustments from the Executive Budget were reflected in the May FSR but are reiterated below for reconciliation purposes.*

FY 2014 Operating Budget – Major Funding Adjustments (excludes I/C)

- a. City funds – increase of \$283 million, mainly associated with the UFT settlement and the Local 32BJ Health Fund Contribution;
- b. State funds – adjustment of (\$94) million, primarily associated with Pre-K Special Education program projections;
- c. Federal funds – net decrease of (\$10) million;
- d. Other Categorical – Increase of \$170 million, of which \$146 million is associated with Pollution Remediation Obligations (GASB 49.) This adjustment was reflected in the DOE’s expense and revenue accounts during the FY 2014 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

The October FY2014 year-end Financial Status Report (FSR) is available for viewing [Financial Status Report](#), printing [\(October FSR\)](#) or downloading in [Excel Format](#).

Thank you.

c: Carmen Fariña
Chancellor’s Senior Staff
Division of Budget Operations & Review Senior Staff

FY2014 YEAR-END CLOSE

OCTOBER 2014

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Department of Education of the City of New York
Current Approved Budget Condition
as of 10/6/14

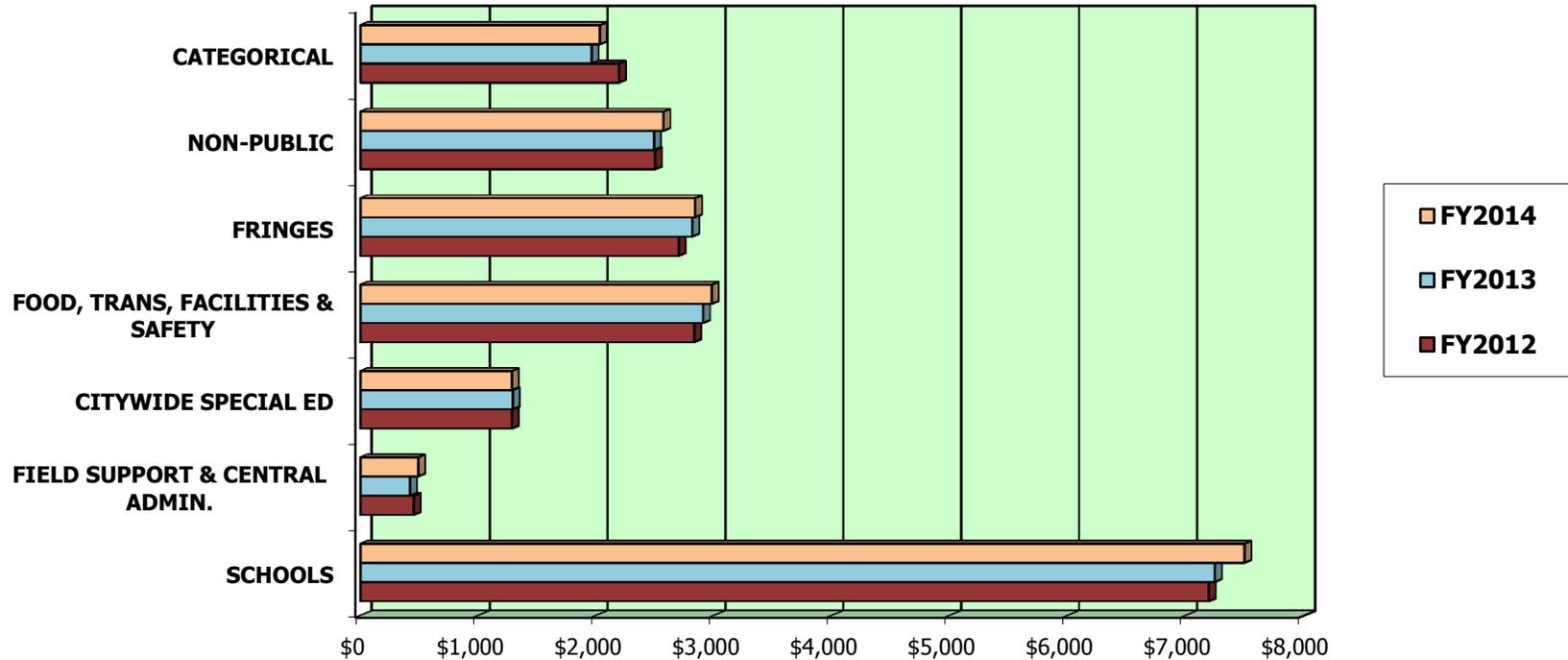
Unit of Appropriation	Adopted Budget 7/1/13	Approved FMS Budget 5/21/14	Approved Modifications 5/21/14 - 10/6/14	Current City Budget 10/6/14
401 General Ed Instruction & School Leadership - PS	5,629,360,137	5,599,015,229	(41,840,760)	5,557,174,469
402 General Ed Instruction & School Leadership - OTPS	492,423,638	570,704,314	32,390,207	603,094,521
403 Special Ed Instruction & School Leadership - PS	1,161,020,165	1,161,020,165	100,474,158	1,261,494,323
404 Special Ed Instruction & School Leadership - OTPS	6,825,007	6,825,007	(3,000,000)	3,825,007
406 Charter Schools - OTPS	1,038,408,334	1,065,338,819	0	1,065,338,819
415 School Support Organization - PS	125,801,704	125,801,704	20,000,000	145,801,704
416 School Support Organization - OTPS	10,897,882	10,897,882	0	10,897,882
421 Citywide Special Ed Instruction & School Leadership - PS	824,552,034	824,552,034	(15,000,000)	809,552,034
422 Citywide Special Ed Instruction & School Leadership - OTPS	16,415,090	16,415,090	0	16,415,090
423 Special Ed Instructional Support - PS	245,886,951	260,886,951	(19,366,365)	241,520,586
424 Special Ed Instructional Support - OTPS	298,043,834	241,222,019	(20,536,429)	220,685,590
435 School Facilities - PS	401,440,471	393,533,861	12,797	393,546,658
436 School Facilities - OTPS	204,635,815	246,936,388	151,423,220 (1)	398,359,608
438 Pupil Transportation - OTPS	1,144,073,192	1,145,042,558	(46,195,023)	1,098,847,535
439 School Food Services - PS	195,927,159	196,043,842	9,177,840	205,221,682
440 School Food Services - OTPS	215,384,412	215,227,440	8,661,970	223,889,410
442 School Safety - OTPS	308,439,754	308,439,754	1,235,902	309,675,656
444 Energy & Leases - OTPS	501,686,381	501,686,381	14,954,225	516,640,606
453 Central Administration - PS	122,981,624	123,031,654	26,879,859	149,911,513
454 Central Administration - OTPS	112,792,918	153,608,727	6,496,443	160,105,170
461 Fringe Benefits - PS	3,043,661,875	2,958,503,679	(85,164,564)	2,873,339,115
470 Special Education Pre-K Contract Payments - OTPS	1,087,687,592	992,268,793	(134,784,568)	857,484,225
472 Contract & Foster Care Payments - OTPS	688,341,316	622,853,982	(11,401,528)	611,452,454
474 Non-Public School and FIT Payments - OTPS	71,146,315	71,146,315	0	71,146,315
491 Collective Bargaining	0	0	246,353,822	246,353,822
TOTAL Tax-levy Funding	\$17,947,833,600	\$17,811,002,588	\$240,771,206	\$18,051,773,794
481 Categorical Programs PS	1,126,646,290	1,128,267,459	99,459,444	1,227,726,903
482 Categorical Programs OTPS	790,247,964	794,716,342	10,497,010	805,213,352
TOTAL Categorical Programs	\$1,916,894,254	\$1,922,983,801	\$109,956,454	\$2,032,940,255
GRAND TOTAL	\$19,864,727,854	\$19,733,986,389	\$350,727,660	\$20,084,714,049
Plus: <u>Other System-Wide Obligations</u>				
Pension (Final)				\$2,970,818,085
Debt Service (as per FY2015 Adopted Budget)				905,755,646
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$23,961,287,780

(1) UA 436 includes an adjustment of \$145.5 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 10/6/14

Revenue Source	Amount	Mod #	Date Approved
Approved Modifications			\$350,727,660
Executive Financial Plan Adjustments:			
City	\$11,409,773	MN# 14-4	6/25/14
State	(532,961)	MN# 14-4	6/25/14
Federal	(9,063,287)	MN# 14-4	6/25/14
Other Categorical	31,719,269	MN# 14-4	6/25/14
Total Executive Financial Plan Adjustments	\$33,532,794		
Adoption Financial Plan Adjustments:			
City	\$271,795,027	MN# 14-5	6/25/14
State	(52,344,740)	MN# 14-5	6/25/14
Federal	56,199	MN# 14-5	6/25/14
Other Categorical	2,682,030	MN# 14-5	6/25/14
Intra-City	2,398,660	MN# 14-5	6/25/14
Total Adoption Financial Plan Adjustments	\$224,587,176		
FY2014 Closing Adjustments:			
Other Categorical	(\$10,112,143)	FY14: Close, Revenue & UA Adjustments	7/1/14 - 9/24/14
State	(41,602,175)	FY14: Close, Revenue & UA Adjustments	7/1/14 - 9/24/14
Federal	(492,936)	FY14: Close, Revenue & UA Adjustments	7/1/14 - 9/24/14
Pollution Abatement Costs	145,476,007	POLLUTION REMEDIATION COST	9/22/14
Intra-City	(661,063)	Intra-City: DOHMH, DCAS, NYPD, etc.	7/1/14 - 9/24/14
Total FY2014 Closing Adjustments	\$92,607,690		
Total Approved Revenue Mods			\$350,727,660

**NYC DEPARTMENT OF EDUCATION
YEAR-END COMMITMENTS 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 \$145.5 for FY2014, \$101.9 for FY2013 and \$121.5 million for FY2012 which are associated with GASB 49. Totals may not add up due to rounding.

Department of Education of the City of New York
Revenue Budget
FY 2014 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
STATE FUNDS					
<i>General Support Aids</i>					
29358	FOUNDATION AID	\$5,849,293.5	\$5,852,057.9	\$10,027.4	\$5,862,085.4
29359	EDUCATION GRANTS	1,200.0	1,200.0	0.0	1,200.0
27920	BUILDING AID - BOE	8,844.2	8,844.2	0.0	8,844.2
27921	TRANSPORTATION AID	490,779.2	491,744.0	10,836.2	502,580.2
27923	PRIVATE EXCESS COST AID	175,515.8	159,945.0	8,596.4	168,541.4
27924	CAREER EDUCATION	91,465.8	83,124.8	0.0	83,124.8
29253	COMPUTER ADMINISTRATION AID	30,672.1	30,865.1	0.0	30,865.1
29290	HIGH COST AID	252,003.7	244,668.0	267.3	244,935.3
29605	BUILDING AID - SCA	435,476.8	435,476.8	0.0	435,476.8
29606	BUILDING AID - LEASES	33,804.5	33,804.5	0.0	33,804.5
29627	AID FOR ACADEMIC ACHIEVEMENT	25,798.1	23,412.4	0.0	23,412.4
Sub-Total - General Support Aids		\$7,394,853.6	\$7,365,142.7	\$29,727.3	\$7,394,870.0
<i>Restricted/Categorical Aids</i>					
27900	SCHOOL LUNCH	\$9,887.1	\$9,887.1	\$1,167.8	\$11,054.9
27902	UNIVERSAL PRE-KINDERGARTEN COMPETITIVE GRANT	0.0	0.0	4,998.7	4,998.7
27903	BILINGUAL EDUCATION	1,000.0	1,000.0	(958.3)	41.7
27904	WELFARE EDUCATION	0.0	0.0	400.0	400.0
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	15,000.0	500.0	15,500.0
27907	TEXTBOOKS	74,122.7	74,065.3	0.0	74,065.3
27910	CATEGORICAL READING	0.0	0.0	316.1	316.1
29255	PRE-K HANDICAPPED	619,109.3	564,709.3	(97,467.9)	467,241.4
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	32,000.0	32,000.0	(1,714.4)	30,285.6
29261	COMPUTER SOFTWARE AID	18,417.7	19,143.9	0.0	19,143.9
29262	COMPUTER HARDWARE AID	14,836.6	14,906.7	0.0	14,906.7
29275	LIBRARY MATERIALS AID	7,973.8	7,987.3	0.0	7,987.3
29292	CHAPTER 721 REIMBURSEMENT	19,500.0	19,500.0	(9,500.0)	10,000.0
29295	SUMMER HANDICAPPED AID	158,009.0	158,009.0	(23,000.0)	135,009.0
29356	TEACHER CENTERS / MENTOR TEACHER	800.0	800.0	6,229.0	7,029.0
29603	SCHOOL BREAKFAST	3,769.7	3,769.7	965.7	4,735.4
29614	UNIVERSAL PRE-KINDERGARTEN	224,946.6	220,431.3	(814.1)	219,617.1
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	(600.0)	14,400.0
29624	BLIND AND DEAF STUDENTS	50,000.0	50,000.0	(4,319.2)	45,680.8
30400	STOP DWI	334.8	334.8	122.3	457.1
Sub-Total - Restricted/Categorical Aids		\$1,269,007.3	\$1,210,844.4	(\$123,674.3)	\$1,087,170.1
Total - State Funds		\$8,663,860.9	\$8,575,987.1	(\$93,946.9)	\$8,482,040.2

Department of Education of the City of New York
Revenue Budget
FY 2014 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
FEDERAL FUNDS					
11919	MEDICAID - HEALTH & MEDICAL CARE	\$117,000.0	\$50,000.0	(\$35,000.0)	\$15,000.0
13022	FEDERAL DRUG ABUSE FUNDS	15,856.9	15,856.9	(307.3)	15,549.6
13901	OFF-SCHOOL TIME MEALS	21,038.1	21,038.1	9,682.7	30,720.8
13902	FEDERAL SCHOOL LUNCH	282,675.7	282,675.7	4,377.1	287,052.8
13905	VOCATIONAL EDUCATION	13,385.4	13,385.4	415.3	13,800.7
13907	SCHOOL BREAKFAST PROGRAM	61,536.5	61,536.5	1,646.5	63,183.0
13912	ECIA TITLE I	694,310.3	694,310.3	(5,574.5)	688,735.8
13914	FEDERAL MISCELLANEOUS GRANTS	23,750.0	23,750.0	(11,000.0)	12,750.0
13915	IDEA - PROGRAMS FOR THE DISABLED	264,792.5	264,792.5	(30,000.0)	234,792.5
13916	INSTALLATION IMPACT AID	4,750.0	4,750.0	250.0	5,000.0
13919	SUMMER FEEDING PROGRAM	18,108.4	18,108.4	5,623.7	23,732.1
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	102,600.0	102,600.0	4,414.1	107,014.1
13927	EESA TITLE VII - MAGNET SCHOOLS	9,785.8	9,785.8	0.0	9,785.8
13928	DRUG FREE SCHOOL PROGRAM	0.0	0.0	673.3	673.3
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	950.0	950.0	550.0	1,500.0
13939	COMMUNITY LEARNING CENTERS	17,597.7	17,597.7	2,487.5	20,085.2
13941	TITLE III-LEP & IMMIGRATION STUDENTS	32,442.8	32,442.8	818.3	33,261.1
13942	TITLE IIB - COMPETITIVE	6,043.2	6,043.2	(6,043.2)	0.0
13945	TITLE I - COMPETITIVE	5,273.9	5,273.9	30,513.2	35,787.1
14711	ARRA: ARTS ACHIEVE / STUDIO IN A SCHOOL	240.6	240.6	22.2	262.8
14711	ARRA: SCHOOL OF ONE	0.0	0.0	637.5	637.5
14711	ARRA: EVERYDAY ARTS FOR SPECIAL EDUCATION	991.0	991.0	(50.0)	941.0
14712	ARRA: TITLE I SCHOOL IMPROVEMENT GRANT	0.0	0.0	13,765.7	13,765.7
14714	ARRA: RACE TO THE TOP	90,310.4	81,247.1	0.0	81,247.1
14715	INNOVATION ECOSYSTEM: EDUCATION	0.0	0.0	1,120.3	1,120.3
14716	TEACHER INCENTIVE	0.0	0.0	5,671.4	5,671.4
03301	FEMA: SANDY EMERGENCY PROTECTIVE MEASURES	1,271.3	0.0	6,949.3	6,949.3
03304	FEMA: BUILDINGS AND EQUIPMENT	224.3	2,079.9	(2,079.9)	0.0
Sub-Total - Federal Funds		\$1,784,934.7	\$1,709,455.7	(\$436.8)	\$1,709,018.9

Department of Education of the City of New York
Revenue Budget
FY 2014 Year-End Close

(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
INTRA - CITY					
00592	ARRA BTOP CONNECTED FOUNDATION - (DOITT)	\$171.3	\$171.3	\$0.0	\$171.3
00595	OTHER SERVICES/FEES (ACS - Assessment in UPK classrooms)	0.0	88.0	0.0	88.0
00595	OTHER SERVICES/FEES (ACS - Educational Services - Children's Center)	517.0	0.0	0.0	0.0
00595	OTHER SERVICES/FEES (ACS - Fingerprinting Fees)	0.0	5.7	0.0	5.7
00595	OTHER SERVICES/FEES (Bd. Of Elections - Poll Site Improvements)	0.0	1,153.3	(983.7)	169.5
00595	OTHER SERVICES/FEES (CUNY - Teacher Certificate 2013)	0.0	240.5	0.0	240.5
00595	OTHER SERVICES/FEES (CUNY - Teacher Certificate 2014)	0.0	353.1	(509.8)	(156.7)
00595	OTHER SERVICES/FEES (DCAS - PlaNYC Energy & Outreach Costs)	0.0	4,128.9	(19.8)	4,109.1
00595	OTHER SERVICES/FEES (DEP - Water Conservation Program)	0.0	4,300.0	(401.0)	3,899.0
00595	OTHER SERVICES/FEES (DEP - EPA Air Pollution Training Program)	0.0	0.0	19.5	19.5
00595	OTHER SERVICES/FEES (DOHMH - Obesity Programs)	1,748.5	1,748.5	(180.1)	1,568.4
00595	OTHER SERVICES/FEES (DOHMH - Physical Fitness)	2,430.3	2,430.3	0.0	2,430.3
00595	OTHER SERVICES/FEES (DOHMH - School Health)	3,063.7	12,438.7	3,542.4	15,981.1
00595	OTHER SERVICES/FEES (DOHMH - Medical Supplies)	0.0	261.3	0.0	261.3
00595	OTHER SERVICES/FEES (DOHMH - Bronx Teen Connection)	0.0	67.2	(31.0)	36.1
00595	OTHER SERVICES/FEES (DOHMH - Mobile Response Team)	0.0	463.77	(114.5)	349.3
00595	OTHER SERVICES/FEES (DOITT - Digital Media Capacity Building)	0.0	921.6	(3.8)	917.8
00595	OTHER SERVICES/FEES (DSNY - Golden Apple Awards)	0.0	104.3	(17.6)	86.7
00595	OTHER SERVICES/FEES (DSNY - Recycling Champions)	0.0	490.0	(22.4)	467.6
00595	OTHER SERVICES/FEES (DYCD - Beacon Program)	2,000.0	2,996.8	0.0	2,996.8
00595	OTHER SERVICES/FEES (HRA - Young Men's Initiative Summit)	0.0	43.3	0.0	43.3
00595	OTHER SERVICES/FEES (HRA - Work Experience Program)	0.0	81.3	0.0	81.3
00595	OTHER SERVICES/FEES (OEM - Door Widening)	0.0	480.6	89.4	570.0
00595	OTHER SERVICES/FEES (PARKS & RECREATION - Fingerprinting Fees)	0.0	27.0	0.0	27.0
00595	OTHER SERVICES/FEES (Queens Borough President - Support Music Programs)	0.0	8.0	4.0	12.0
00595	OTHER SERVICES/FEES (TLC - Extended Use Permits)	0.0	1.5	1.0	2.5
00595	OTHER SERVICES/FEES (DOHMH - Extended Use Permits)	0.0	0.0	2.1	2.1
00595	OTHER SERVICES/FEES (BOE - Extended Use Permits)	0.0	0.0	451.8	451.8
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	(11.8)	530.0
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	131.0	131.0	(77.0)	53.9
Sub-Total - Intra-City		\$10,703.5	\$33,777.6	\$1,737.6	\$35,515.2
MISCELLANEOUS FEES & GRANTS					
00460	EDUC. SERVICE FEES (School Lunch)	\$21,374.0	\$21,374.0	\$0.0	\$21,374.0
00760	RENTALS (Extended Use of School Buildings)	28,000.0	28,000.0	7,000.0	35,000.0
00859	SUNDRIES (UFT Fees Misc. Coll. Refunds)	7,000.0	7,000.0	5,533.0	12,533.0
00859	GRANT REFUNDS	2,800.0	2,800.0	18,926.0	21,726.0
Sub-Total - Miscellaneous Fees & Grants		\$59,174.0	\$59,174.0	\$31,459.0	\$90,633.0

Department of Education of the City of New York
Revenue Budget
FY 2014 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	May Revenue Condition	Modifications	Close Revenue Estimate
OTHER CATEGORICAL					
31938	SUPPLEMENTAL WELFARE BENEFITS	\$12,165.0	\$12,165.0	\$0.0	\$12,165.0
41900	PRIVATE GRANTS	45,000.0	45,000.0	22,902.6	67,902.6
41903	EDUCATION CONSTRUCTION FUND	32,000.0	32,000.0	(32,000.0)	0.0
41905	SCA CONSTRUCTION	20,000.0	44,489.9	0.0	44,489.9
41911	NON-RESIDENT TUITION	3,318.0	3,318.0	(3,258.1)	59.9
41913	UNIVERSAL SERVICE FUNDS	0.0	0.0	7,460.9	7,460.9
41917	RETIREMENT BENEFITS (BERS)	5,096.1	5,096.1	1,903.7	6,999.8
44061	NYS-STVP MICROSOFT SETTLEMENT	0.0	31,719.3	(4,439.2)	27,280.0
45001	POLLUTION REMEDIATION	0.0	0.0	145,476.0	145,476.0
Sub-Total - Other Categorical		\$117,579.1	\$173,788.3	\$138,045.9	\$311,834.2
Total Revenue		\$10,636,252.2	\$10,552,182.7	\$76,858.8	\$10,629,041.5
City Tax-Levy Funding		\$9,285,649.6	\$9,272,510.5	\$271,795.0	\$9,544,305.5
ADJUSTMENTS:					
- Miscellaneous Fees & Grants - included in City Tax-Levy Funding					(\$90,633.0)
- State Building Aid - not included in operating budget					(2,500.0)
- CD Violation Removal					4,500.0
Total Adjustments					(\$88,633.0)
CURRENT OPERATING BUDGET					\$20,084,714.0

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
FY2014 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/28/14	Cash Applied YTD - 10/28/14	Percentage Claimed YTD - 10/28/14
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	\$5,849,293.5	\$5,862,085.4	\$5,862,085.4	\$5,837,145.3	100.0%
29359	EDUCATION GRANTS	1,200.0	1,200.0	1,200.0	1,200.0	100.0%
27920	BUILDING AID - BOE	8,844.2	8,844.2	8,844.2	8,844.2	100.0%
27921	TRANSPORTATION AID	490,779.2	502,580.2	502,580.2	496,241.1	100.0%
27923	PRIVATE EXCESS COST AID	175,515.8	168,541.4	168,541.4	168,541.4	100.0%
27924	CAREER EDUCATION	91,465.8	83,124.8	83,124.8	83,124.8	100.0%
29253	COMPUTER ADMINISTRATION AID	30,672.1	30,865.1	30,865.1	30,865.1	100.0%
29290	HIGH COST AID	252,003.7	244,935.3	244,935.3	244,935.3	100.0%
29605	BUILDING AID - SCA	435,476.8	435,476.8	435,476.8	435,476.8	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	25,798.1	23,412.4	23,412.5	23,412.5	100.0%
Sub-Total - General Support Aids		\$7,394,853.6	\$7,394,870.0	\$7,394,870.2	\$7,363,591.0	100.0%
<i>Restricted/Categorical Aids</i>						
27900	SCHOOL LUNCH	\$9,887.1	\$11,054.9	\$11,054.9	\$11,054.9	100.0%
27902	UNIVERSAL PRE-KINDERGARTEN EXPANSION & COMPETITIVE GRANT	0.0	4,998.7	1,249.7	1,249.7	25.0%
27903	BILINGUAL EDUCATION	1,000.0	41.7	41.7	41.7	100.0%
27904	WELFARE EDUCATION	0.0	400.0	100.0	100.0	25.0%
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	15,500.0	13,671.5	12,532.7	88.2%
27907	TEXTBOOKS	74,122.7	74,065.3	74,065.3	74,065.3	100.0%
27910	CATEGORICAL READING	0.0	316.1	221.5	221.5	70.1%
29255	PRE-K HANDICAPPED	619,109.3	467,241.4	413,652.4	325,873.1	88.5%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	32,000.0	30,285.6	9,415.5	9,143.4	31.1%
29261	COMPUTER SOFTWARE AID	18,417.7	19,143.9	19,143.9	19,143.9	100.0%
29262	COMPUTER HARDWARE AID	14,836.6	14,906.7	14,906.7	14,906.7	100.0%
29275	LIBRARY MATERIALS AID	7,973.8	7,987.3	7,987.3	7,987.3	100.0%
29292	CHAPTER 721 REIMBURSEMENT	19,500.0	10,000.0	4,375.1	4,375.1	43.8%
29295	SUMMER HANDICAPPED AID	158,009.0	135,009.0	81,368.4	81,368.4	60.3%
29356	TEACHER CENTERS / MENTOR TEACHER	800.0	7,029.0	4,531.0	4,531.0	64.5%
29603	SCHOOL BREAKFAST	3,769.7	4,735.4	4,735.4	4,719.2	100.0%
29614	UNIVERSAL PRE-KINDERGARTEN	224,946.6	219,617.1	158,122.4	158,122.4	72.0%
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	14,400.0	7,200.0	7,200.0	50.0%
29624	BLIND AND DEAF STUDENTS	50,000.0	45,680.8	45,680.8	45,680.8	100.0%
30400	STOP DWI	334.8	457.1	457.1	0.0	100.0%
Sub-Total - Restricted/Categorical Aids		\$1,269,007.3	\$1,087,170.1	\$876,280.6	\$786,617.1	80.6%
Total - State Funds		\$8,663,860.9	\$8,482,040.2	\$8,271,150.8	\$8,150,208.1	97.5%

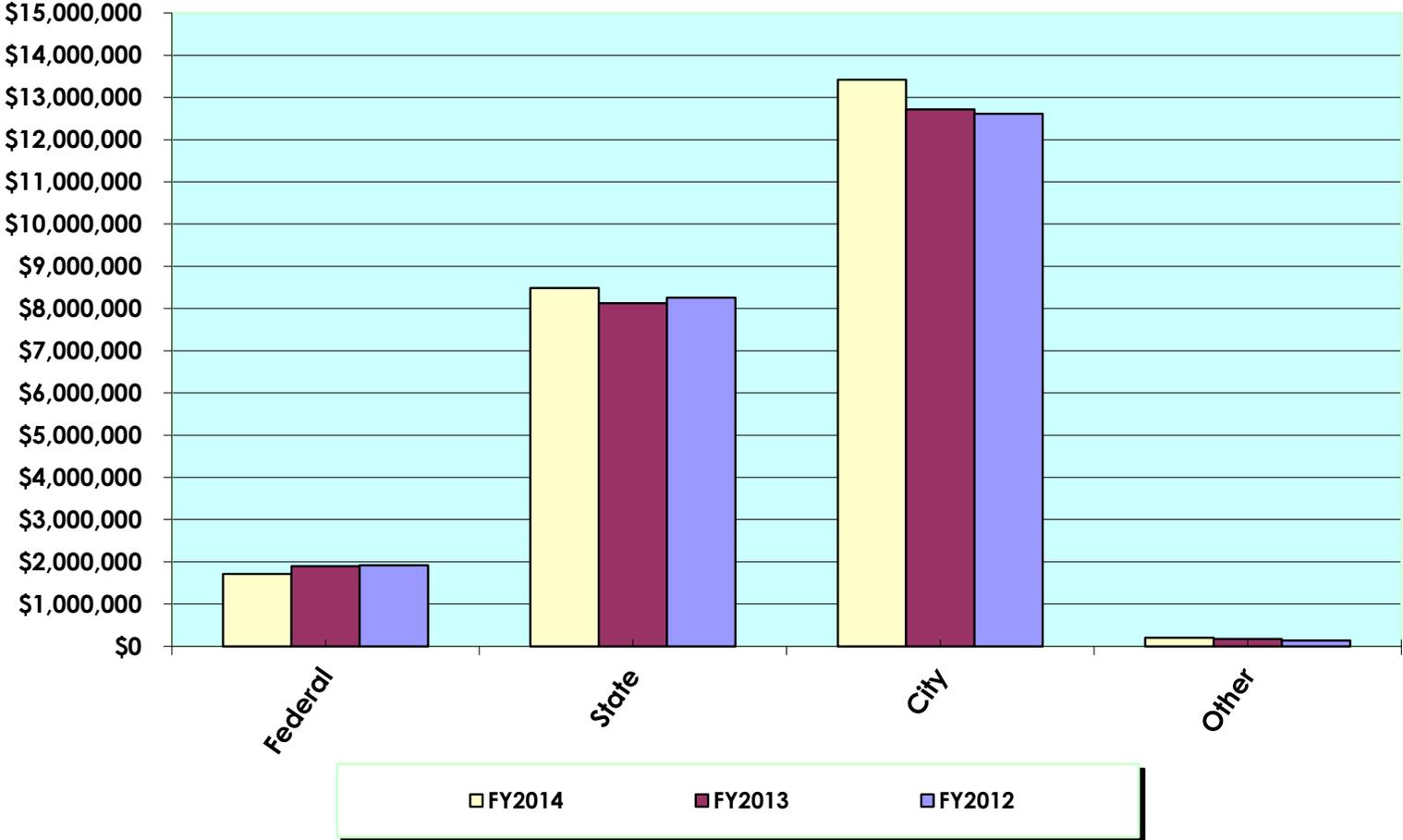
Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
FY2014 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/28/14	Cash Applied YTD - 10/28/14	Percentage Claimed YTD - 10/28/14
FEDERAL FUNDS						
11919	MEDICAID - HEALTH & MEDICAL CARE	\$117,000.0	\$15,000.0	\$2,251.7	\$2,249.8	15.0%
13022	FEDERAL DRUG ABUSE FUNDS	15,856.9	15,549.6	15,026.5	15,026.5	96.6%
13901	OFF-SCHOOL TIME MEALS	21,038.1	30,720.8	30,720.8	30,720.8	100.0%
13902	FEDERAL SCHOOL LUNCH	282,675.7	287,052.8	287,052.8	287,052.8	100.0%
13905	VOCATIONAL EDUCATION	13,385.4	13,800.7	11,124.7	11,124.7	80.6%
13907	SCHOOL BREAKFAST PROGRAM	61,536.5	63,183.0	59,078.5	59,078.5	93.5%
13912	ECIA TITLE I	694,310.3	688,735.8	483,248.1	483,248.1	70.2%
13914	FEDERAL MISCELLANEOUS GRANTS	23,750.0	12,750.0	10,733.9	10,721.7	84.2%
13915	IDEA - PROGRAMS FOR THE DISABLED	264,792.5	234,792.5	223,949.8	223,949.8	95.4%
13916	INSTALLATION IMPACT AID	4,750.0	5,000.0	5,000.0	5,000.0	100.0%
13919	SUMMER FEEDING PROGRAM	18,108.4	23,732.1	23,013.2	23,013.2	97.0%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	102,600.0	107,014.1	86,822.5	86,526.8	81.1%
13927	EESA TITLE VII - MAGNET SCHOOLS	9,785.8	9,785.8	9,711.1	9,695.3	99.2%
13928	DRUG FREE SCHOOL PROGRAM	0.0	673.3	673.3	673.3	100.0%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	950.0	1,500.0	843.6	843.6	56.2%
13939	COMMUNITY LEARNING CENTERS	17,597.7	20,085.2	10,240.8	10,240.8	51.0%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	32,442.8	33,261.1	24,142.7	23,954.2	72.6%
13942	TITLE IIB - COMPETITIVE	6,043.2	0.0	0.0	0.0	0.0%
13945	TITLE I COMPETITIVE	5,273.9	35,787.1	29,533.5	29,533.5	82.5%
14711	ARRA: ARTS ACHIEVE / STUDIO IN A SCHOOL	240.6	262.8	262.8	205.2	100.0%
14711	ARRA: EVERYDAY ARTS FOR SPECIAL EDUCATION	0.0	637.5	637.5	637.5	100.0%
14711	ARRA: SCHOOL OF ONE	991.0	941.0	941.0	928.8	100.0%
14712	ARRA: EVERYDAY ARTS FOR SPECIAL EDUCATION	0.0	13,765.7	12,312.2	12,312.2	89.4%
14714	ARRA: RACE TO THE TOP	90,310.4	81,247.1	63,849.7	63,849.7	78.6%
14715	INNOVATION ECOSYSTEM: EDUCATION	0.0	1,120.3	972.1	968.8	86.8%
14716	TEACHER INCENTIVE	0.0	5,671.4	5,103.6	5,103.6	90.0%
03301	FEMA: SANDY EMERGENCY PROTECTIVE MEASURES	1,271.3	6,949.3	0.0	0.0	0.0%
03304	FEMA: BUILDINGS AND EQUIPMENT	224.3	0.0	0.0	0.0	0.0%
Sub-Total - Federal Funds		\$1,784,934.7	\$1,709,018.9	\$1,397,246.4	\$1,396,659.2	81.8%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
FY2014 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/28/14	Cash Applied YTD - 10/28/14	Percentage Claimed YTD - 10/28/14
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	\$12,165.0	\$12,165.0	\$12,165.0	\$12,165.0	100.0%
41900	PRIVATE GRANTS	45,000.0	67,902.6	61,359.2	61,359.2	90.4%
41903	EDUCATION CONSTRUCTION	32,000.0	0.0	0.0	0.0	0.0%
41905	SCA CONSTRUCTION	20,000.0	44,489.9	40,616.0	2,089.2	91.3%
41911	NON-RESIDENT TUITION	3,318.0	59.9	59.9	59.9	100.0%
41913	UNIVERSAL SERVICE FUNDS	0.0	7,460.9	7,460.9	7,460.9	100.0%
41917	RETIREMENT SYSTEM (BERS)	5,096.1	6,999.8	6,999.9	6,999.9	100.0%
44061	NYS-STVP MICROSOFT SETTLEMENT	0.0	27,280.0	14,678.7	14,678.7	53.8%
45001	POLLUTION REMEDIATION	0.0	145,476.0	145,476.0	145,476.0	100.0%
Sub-Total - Other Categorical		\$117,579.1	\$311,834.2	\$288,815.6	\$250,288.8	92.6%
Total Revenue		\$10,566,374.7	\$10,502,893.3	\$9,957,212.8	\$9,797,156.1	94.8%

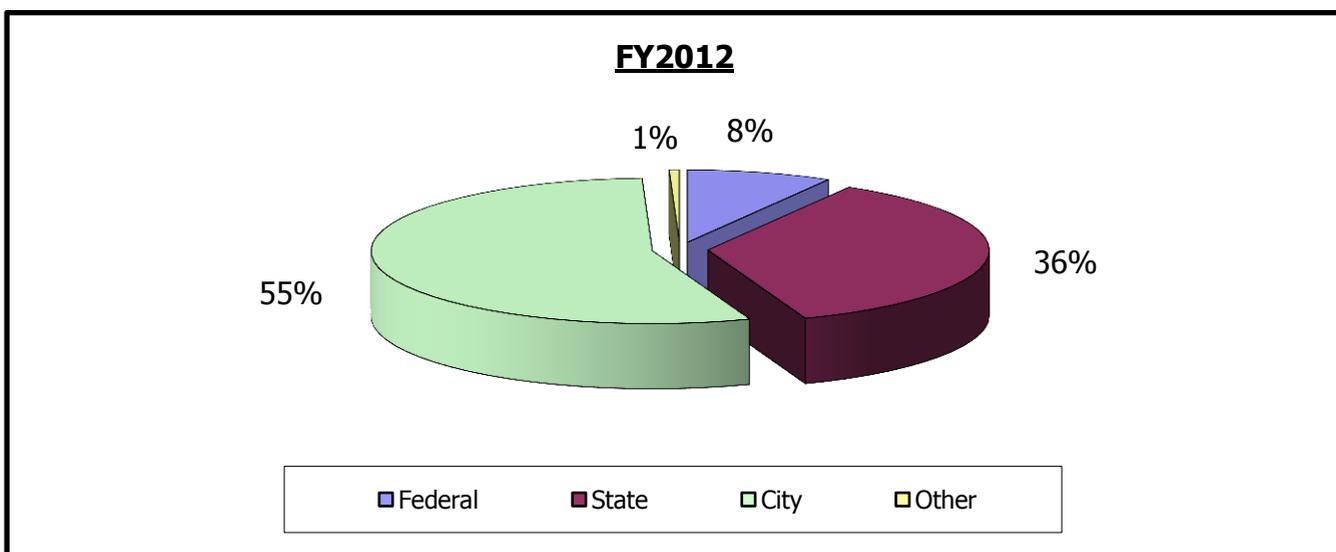
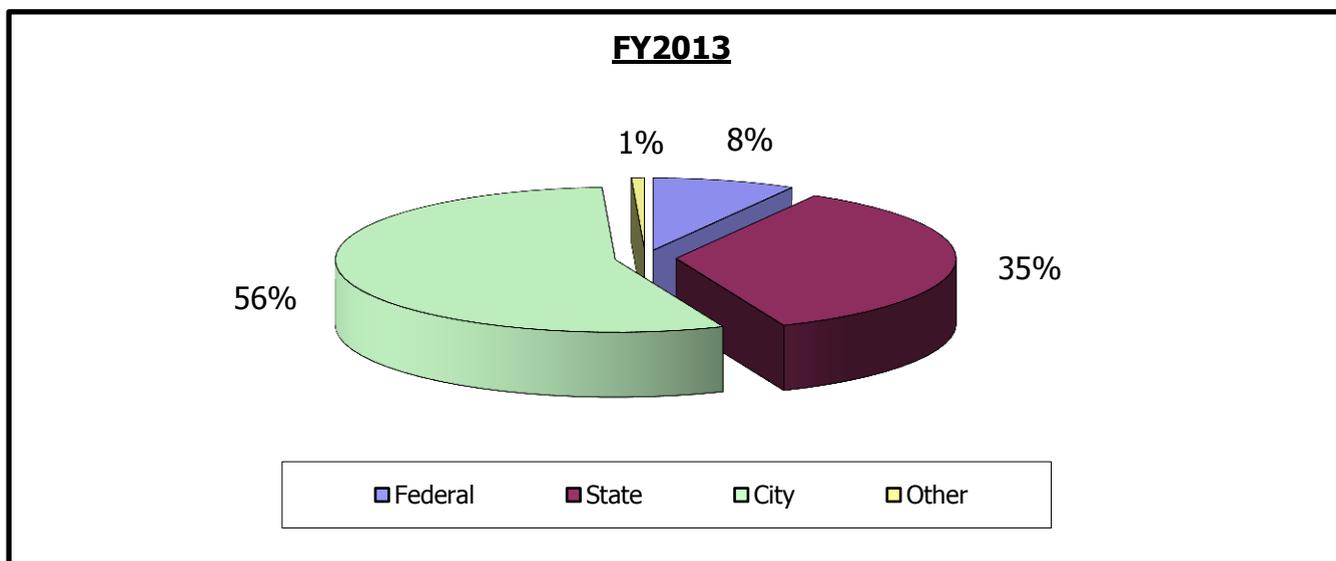
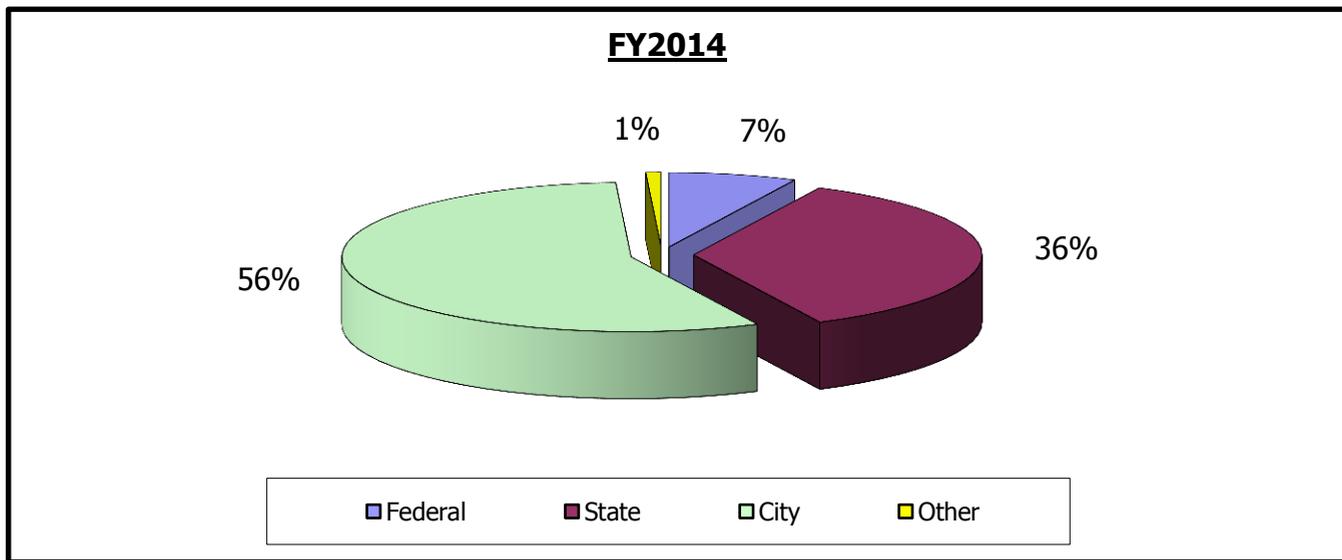
NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUE TRENDS as of YEAR-END CLOSE: FY2012-FY2014
(\$000s)



Note: The above amounts include pension, debt service and collective bargaining. This chart excludes other categorical revenue of \$145.5 for FY2014, \$101.9 million for FY2013 and \$121.5 million for FY2012 which is associated with GASB 49. Totals may not add up due to rounding.

NEW YORK CITY DEPARTMENT OF EDUCATION

REVENUE TREND AS OF CLOSE: FY2012 - FY2014



Note: The above amounts include pension, debt service and collective bargaining. This chart excludes other categorical revenue of \$145.5 for FY2014, \$101.9 million for FY2013 and \$121.5 million for FY2012 which is associated with GASB 49. Totals may not add up due to rounding.

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
FY2014 Year-End Close
(\$ thousands)

Unit of Appropriation	FY2014 Year-End FMS Budget	FY2014 Year-End FMS Commitments	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,557,174.5	\$5,556,693.8	100.0%	\$480.6
402 General Ed Instruction & School Leadership OTPS	603,094.5	675,612.9	112.0%	(72,518.4)
403 Special Ed Instruction & School Leadership PS	1,261,494.3	1,261,227.5	100.0%	266.8
404 Special Ed Instruction & School Leadership OTPS	3,825.0	3,176.4	83.0%	648.6
406 Charter Schools - OTPS	1,065,338.8	1,065,338.1	100.0%	0.8
415 School Support Organization - PS	145,801.7	147,645.4	101.3%	(1,843.7)
416 School Support Organization - OTPS	10,897.9	10,476.8	96.1%	421.1
421 Citywide Special Ed Instruction & School Leadership - PS	809,552.0	807,029.8	99.7%	2,522.3
422 Citywide Special Ed Instruction & School Leadership - OTPS	16,415.1	15,340.1	93.5%	1,075.0
423 Special Ed Instructional Support - PS	241,520.6	241,394.2	99.9%	126.4
424 Special Ed Instructional Support - OTPS	220,685.6	220,685.6	100.0%	0.0
435 School Facilities - PS	393,546.7	393,545.6	100.0%	1.0
436 School Facilities - OTPS *	398,359.6	398,329.5	100.0%	30.2
438 Pupil Transportation - OTPS	1,098,847.5	1,098,847.5	100.0%	0.0
439 School Food Services - PS	205,221.7	196,304.0	95.7%	8,917.6
440 School Food Services - OTPS	223,889.4	215,749.9	96.4%	8,139.5
442 School Safety - OTPS	309,675.7	309,675.7	100.0%	0.0
444 Energy & Leases - OTPS	516,640.6	514,180.2	99.5%	2,460.4
453 Central Administration - PS	149,911.5	149,017.2	99.4%	894.4
454 Central Administration - OTPS	160,105.2	181,961.5	113.7%	(21,856.4)
461 Fringe Benefits - PS	2,873,339.1	2,837,783.8	98.8%	35,555.3
470 Special Education Pre-K Contract Payments - OTPS	857,484.2	824,810.1	96.2%	32,674.1
472 Contract & Foster Care Payments - OTPS	611,452.5	611,452.2	100.0%	0.3
474 Non-Public School and FIT Payments - OTPS	71,146.3	70,172.6	98.6%	973.7
491 Collective Bargaining	246,353.8	246,353.6	100.0%	0.2
TOTAL Tax-levy Funding PS & OTPS	\$18,051,773.8	\$18,052,803.9	100.0%	(\$1,030.1)
481 Categorical Programs - PS	1,227,726.9	1,227,270.2	100.0%	456.7
482 Categorical Programs - OTPS	805,213.4	805,213.3	100.0%	0.0
Subtotal Reimbursable Programs	\$2,032,940.3	\$2,032,483.5	100.0%	\$456.7
Grand Total	\$20,084,714.0	\$20,085,287.5	100.0%	(\$573.4)

Summary

Personal Services	\$13,111,642.8	\$13,064,265.1	99.6%	\$47,377.7
OTPS	6,973,071.2	7,021,022.3	100.7%	(47,951.1)
Grand Total	\$20,084,714.0	\$20,085,287.5	100.0%	(\$573.4)

* The budget & commitments in UA 436 include \$145.5 million of funds associated with GASB 49.

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
FY2014 Year-End Close
(\$ thousands)

Personal Service Budget Categories	FY2014 Year-End FMS Budget	FY2014 Year-End FMS Commitments	Balance Available
001 Non-Pedagogic Personal Service	\$650,296.8	\$647,249.6	\$3,047.2
005 Pedagogic Personal Service	7,616,007.2	7,564,762.6	51,244.6
021 Part Time Positions in Headcount	1,967.2	1,956.0	11.2
031 Hourly Personal Service in FTEs	573,199.3	571,193.0	2,006.3
035 Custodial	393,270.3	392,865.0	405.4
040 Educational Differential	2,207.7	2,183.3	24.4
041 Assignment Differential	770.4	585.7	184.7
042 Longevity Differential-pensionable	17,125.3	16,928.5	196.8
043 Shift Differential	143.8	134.1	9.7
045 Holiday Pay	-	13.4	(13.4)
046 Terminal Leave	28,330.0	24,634.8	3,695.2
047 Overtime	16,956.5	16,622.7	333.9
049 Back Pay - prior years	141,286.4	187,169.0	(45,882.7)
050 Payments - Beneficiaries Deceased Staff	35.0	28.5	6.5
051 Salary Adjustments - CB Lump Sums	75.0	-	75.0
053 To be Scheduled - Lump Sums	7,608.2	6.7	7,601.5
054 Salary Review Adjustments	0.4	-	0.4
055 Salary Adjustments Labor Reserve	1.5	98.9	(97.4)
057 Lump Sum Payment	110,215.6	110,187.2	28.4
058 Prep Period Coverage	22,967.1	11,572.4	11,394.7
060 Interest on Deferred Wages/Late Wage Adj.	1,376.2	6.5	1,369.8
061 Supper Money	369.4	338.6	30.8
062 Health Insurance	1,884,029.6	1,922,612.2	(38,582.6)
063 Disability Benefits Insurance	390.3	185.6	204.7
064 Uniform Allowance	1,258.7	630.4	628.2
065 Social Security	729,002.9	744,083.2	(15,080.4)
066 Unemployment Insurance	14,493.7	11,413.2	3,080.5
067 Welfare Benefits	495,573.3	468,925.1	26,648.2
081 Annuity for Pedagogues at Maximum	33,943.2	30,088.0	3,855.2
085 Workers' Compensation	40,044.4	30,451.0	9,593.5
091 Per Session	328,697.5	308,646.5	20,051.0
095 Payroll Refunds	-	(1,306.4)	1,306.4
TOTAL PERSONAL SERVICE	\$13,111,642.8	\$13,064,265.1	\$47,377.7

Department of Education of the City of New York
Year-to-Date Commitments: OTPS by Category
FY2014 Year-End Close
(\$ thousands)

OTPS Budget Categories		FY2014 Current City Budget	FY2014 Year-End FMS Commitments	Percent Committed	Balance Available
100	Supplies & Materials - General	\$316,460.3	\$304,335.1	96.2%	\$12,125.1
109	Fuel Oil	97,288.4	97,234.8	99.9%	53.5
110	Food and Forage Supplies	182,430.7	177,452.7	97.3%	4,978.0
199	Data Processing Supplies	56,665.5	43,215.1	76.3%	13,450.4
300	Equipment	77,838.9	93,237.2	119.8%	(15,398.2)
337	Text Books	158,381.4	157,353.3	99.4%	1,028.1
338	Library Books	18,039.0	9,290.4	51.5%	8,748.6
400	Non-Contractual Services	620,584.6	619,221.4	99.8%	1,363.2
402	Telephone & Other Communications	78,123.5	120,534.4	154.3%	(42,410.9)
414	Rentals - Land, Building and Structures	171,740.0	171,542.6	99.9%	197.4
423	Heat, Light and Power Services	250,440.9	245,326.9	98.0%	5,114.0
451	Local Travel Expenditures - General	15,344.7	18,106.1	118.0%	(2,761.5)
600	Contractual Services - General	72,658.9	71,850.9	98.9%	808.0
602	Telecommunication Maintenance - Contractual	13,421.5	33,375.4	248.7%	(19,953.9)
607	Maintenance & Repairs - Motor Vehicle - Contract.	178.3	200.2	112.3%	(21.9)
612	Office Equipment Maintenance - Contractual	5,247.4	920.7	17.5%	4,326.7
613	Data Processing Equip. - Maintenance & Repair	3,808.3	17,763.0	466.4%	(13,954.7)
615	Printing Contracts - Contractual	4,448.4	6,303.9	141.7%	(1,855.5)
619	Security Services - Contractual	322.4	176.6	54.8%	145.8
622	Temporary Services - Contractual	20,400.4	27,937.5	136.9%	(7,537.1)
624	Cleaning Services - Contractual	205.6	193.3	94.0%	12.3
633	Transportation Expenditures - Contractual	4,881.8	2,740.6	56.1%	2,141.1
668	Transportation for Reimbursable Programs	53.1	-	0.0%	53.1
669	Transportation of Pupils - Contractual	1,111,860.4	1,081,636.3	97.3%	30,224.1
670	Payments to Contract Schools (Handicapped Svc)	2,208,867.1	2,158,034.4	97.7%	50,832.8
671	Training Programs for City Employees - Contract.	4,366.7	11,825.2	270.8%	(7,458.4)
676	Maintenance & Repair - Infrastructure - Contractual	132,839.0	149,540.1	112.6%	(16,701.1)
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	3,088.5	3,015.2	97.6%	73.3
682	Legal Services - Contractual	11,032.2	13,212.7	119.8%	(2,180.6)
683	Engineering & Architectural Services - Contractual	748.5	679.0	90.7%	69.5
684	Data Processing Consultant Services	37,516.2	41,717.5	111.2%	(4,201.3)
685	Professional Svcs. - Direct Educ. Svcs. to Students	751,106.3	761,969.3	101.4%	(10,863.0)
686	Professional Svcs. - Other - Contractual	107,813.7	113,348.8	105.1%	(5,535.1)
689	Professional Svcs. - Curricul. & Profess. Develop.	105,804.9	109,542.9	103.5%	(3,738.0)
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	379.4	950.9	250.6%	(571.4)
700	Fixed Charges - General	8,211.3	7,721.5	0.0%	489.9
704	Payments to Surety Bonds and Insurance	29,462.9	50,519.9	171.5%	(21,057.0)
718	Payments for Special Schooling - Handicapped	16,137.1	24,084.9	149.3%	(7,947.8)
719	Judgements & Claims - Other	98.1	82.3	83.9%	15.8
730	Tuition Payments for Out-of-City Foster Care	17,783.3	12,589.5	70.8%	5,193.8
731	Health Service Charge - Out-of-City Foster Care	2,390.2	2,722.1	113.9%	(331.9)
739	Pollution Remediation Cost *	145,476.0	145,476.0	100.0%	-
772	NYC Transit Authority - Reduced Fares (Students)	45,135.0	45,010.1	99.7%	124.9
773	Private Bus Comp. - Reduced Fares (Students)	15,450.3	19,536.0	126.4%	(4,085.6)
791	Tuition Payments to Other School Districts	3,076.1	4,031.4	131.1%	(955.3)
793	Payments to Fashion Institute of Technology	45,373.6	45,373.6	100.0%	-
794	Training Program for City Employees	90.7	90.7	100.0%	0.0
TOTAL OTHER THAN PERSONAL SERVICE		\$6,973,071.2	\$7,021,022.3	100.7%	(\$47,951.1)

* The budget & commitments in UA 436 include \$145.5 million of funds associated with GASB 49.

Department of Education of the City of New York
Current Headcount Summary: Tax-Levy and Reimbursable
JUNE 2014 HEADCOUNT - FY2014

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	56,742 3,922	1,333 288	3,046 21	61,121 4,231	446 18	21 -	- -	6,049 207	6,516 225	58,521 4,228	9,116 228	67,637 4,456
403 Special Ed Instruction & School Leadership Reimbursable	13,797 87	8,743 -	15 -	22,555 87	90 -	- -	- -	- -	90 -	22,630 87	15 -	22,645 87
415 School Support Organization Reimbursable	633 -	- -	966 -	1,599 0	12 -	4 -	- -	42 -	58 -	645 -	1,012 -	1,657 -
421 Citywide Special Ed Instr. & School Leadership Reimbursable	6,291 1	6,791 -	728 -	13,810 1	35 -	19 -	- -	334 4	388 4	13,117 1	1,081 4	14,198 5
423 Special Ed Instructional Support Reimbursable	1,027 -	2 -	1,885 -	2,914 -	27 -	53 -	- -	741 -	821 -	1,056 -	2,679 -	3,735 -
435 School Facilities Reimbursable	- -	- -	582 44	582 44	- -	1 -	775 -	- -	776 -	- -	1,358 44	1,358 44
439 School Food Services Reimbursable	- -	- -	1,760 -	1,760 -	- -	- -	- -	3,687 -	3,687 -	- -	5,447 -	5,447 -
453 Central Administration Reimbursable	38 -	1 -	1,828 -	1,867 -	- -	2 -	- -	11 -	13 -	39 -	1,841 -	1,880 -
Tax-Levy Adjustments (see funding of positions note)	(3,113)	-	(1,047)	(4,160)	-	-	-	-	-	(3,113)	(1,047)	(4,160)
Subtotal Tax-Levy Positions	75,415	16,870	9,763	102,048	610	100	775	10,864	12,349	92,895	21,502	114,397
Subtotal Reimbursable	4,010	288	65	4,363	18	-	-	211	229	4,316	276	4,592
Subtotal	79,425	17,158	9,828	106,411	628	100	775	11,075	12,578	97,211	21,778	118,989
481 Reimbursable	6,528	3,677	536	10,741	193	4	-	339	536	10,398	879	11,277
Reimbursable Adjustments (see funding of positions note)	3,113	-	1,047	4,160	-	-	-	-	-	3,113	1,047	4,160
Subtotal Reimbursable	9,641	3,677	1,583	14,901	193	4	-	339	536	13,511	1,926	15,437
Grand Total	89,066	20,835	11,411	121,312	821	104	775	11,414	13,114	110,722	23,704	134,426

** includes 30 FTE positions in o/c 021.

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 7/13/2014.
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 3,113 peds and 1,047 non-peds.

Department of Education of the City of New York

Current Headcount: Tax-Levy Central Offices

JUNE 2014 HEADCOUNT - FY2014

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. Non- PEDs	FTE Non- PEDs	TOTAL			
453	33			6	6	-	-	-	-	-	-	6	6
	34			4	6	-	-	-	-	-	2	4	6
	35			22	22	-	-	-	-	-	-	22	22
	36			9	9	-	-	-	1	1	-	10	10
	38			5	5	-	-	-	-	-	-	5	5
	39			15	15	-	-	-	-	-	-	15	15
	40			103	111	-	-	-	4	4	8	107	115
	41			26	26	-	-	-	-	-	-	26	26
	42			2	2	-	-	-	-	-	-	2	2
	45			8	8	-	-	-	-	-	-	8	8
	46			303	304	-	-	-	2	2	1	305	306
	47			17	17	-	-	-	-	-	-	17	17
	48			-	2	-	-	-	-	-	2	-	2
	49			276	276	-	-	-	1	1	-	277	277
	50			59	68	-	-	-	-	-	9	59	68
	51			134	134	-	-	-	-	-	-	134	134
	52			55	55	-	-	-	-	-	-	55	55
	53			12	12	-	-	-	-	-	-	12	12
	54			218	218	-	-	-	-	-	-	218	218
	56			46	49	-	-	-	1	1	3	47	50
	58			28	28	-	-	-	-	-	-	28	28
	59			3	3	-	-	-	-	-	-	3	3
	60			18	28	-	-	-	-	-	10	18	28
	61			66	66	-	-	-	1	1	-	67	67
	63			44	44	-	-	-	-	-	-	44	44
	64			3	3	-	-	-	-	-	-	3	3
	65			146	146	-	1	-	1	2	-	148	148
	67			9	11	-	-	-	-	-	2	9	11
	68			12	12	-	-	-	-	-	-	12	12
	78			74	74	-	1	-	-	1	-	75	75
	82			3	3	-	-	-	-	-	-	3	3
	83			7	9	-	-	-	-	-	2	7	9
	86			8	8	-	-	-	-	-	-	8	8
	93			3	3	-	-	-	-	-	-	3	3
	98			72	72	-	-	-	-	-	-	72	72
	99			12	12	-	-	-	-	-	-	12	12
Total				1,828	1,867	-	2	-	11	13	39	1,841	1,880

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 7/13/2014. 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 Equivalent" (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 3,113 peds and 1,047 non-peds.

Department of Education of the City of New York
Current Headcount: Categorical Programs
JUNE 2014 HEADCOUNT - FY2014

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	FTE Non-PEDs	Total	Total PEDs	Non-PEDs	Grand Total FT / FTEs
8816	Regional & CW Instr. & Operational Admin.	23	-	10	33	-	-	-	-	-	23	10	33
8817	Universal Pre-k (State Funded)	595	702	2	1,299	-	-	-	-	-	1,297	2	1,299
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	4,224	400	305	4,929	149	1	-	253	403	4,773	559	5,332
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	767	2,537	16	3,320	15	-	-	68	83	3,319	84	3,403
8870	Reimbursable Support - NPS	294	5	9	308	17	-	-	-	17	316	9	325
8888	Reim. Supp. Central School Support Pgm.	176	33	144	353	5	3	-	-	8	214	147	361
S052	ARRA: I3 - School of One	1	-	2	3	-	-	-	-	-	1	2	3
S058	ARRA: Title I School Improvement	136	-	15	151	5	-	-	17	22	141	32	173
S061	ARRA: Arts Achieve	-	-	2	2	-	-	-	-	-	-	2	2
S065	ARRA: Race to the Top	312	-	31	343	2	-	-	1	3	314	32	346
Reimbursable Adjustments (see funding of positions note)		3,113	-	1,047	4,160	-	-	-	-	-	3,113	1,047	4,160
Total		9,641	3,677	1,583	14,901	193	4	-	339	536	13,511	1,926	15,437

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 7/13/2014.
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 Equivalent" (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 3,113 peds and 1,047 non-peds.

Department of Education of the City of New York

FY 2014 Changes in Headcount Condition: Tax-Levy & Reimbursable

U/A	U/A Description	Filled Positions Oct. 2013	Filled Positions Dec. 2013	Oct. - Dec. Change	Filled Positions Feb. 2014	Dec. - Feb. Change	Filled Positions April 2014	Feb. - Apr.. Change	Filled Positions June 2014	April - June Change	Oct.- June Change
401	General Education Instr. & School Leadership	67,795	67,693	(102)	67,464	(229)	67,638	174	67,637	(1)	(158)
	Reimbursable	4,401	4,443	42	4,437	(6)	4,468	31	4,456	(12)	55
403	Special Education Instr. & School Leadership	21,767	21,843	76	22,115	272	22,478	363	22,645	167	878
	Reimbursable	91	89	(2)	87	(2)	87	-	87	-	(4)
415	School Support Organization	1,613	1,656	43	1,659	3	1,658	(1)	1,657	(1)	44
	Reimbursable	-	-	-	-	-	-	-	-	-	-
421	Citywide Special Educ. Instr. & School Leadership	13,731	13,807	76	13,923	116	14,109	186	14,198	89	467
	Reimbursable	5	5	-	5	-	5	-	5	-	-
423	Special Educ. Instructional Support	3,573	3,643	70	3,647	4	3,721	74	3,735	14	162
	Reimbursable	-	-	-	-	-	-	-	-	-	-
435	School Facilities	1,372	1,363	(9)	1,356	(7)	1,351	(5)	1,358	7	(14)
	Reimbursable	48	46	(2)	44	(2)	44	-	44	-	(4)
439	School Food Services	5,313	5,355	42	5,307	(48)	5,452	145	5,447	(5)	134
	Reimbursable	-	-	-	-	-	-	-	-	-	-
453	Central Administration	1,873	1,896	23	1,906	10	1,898	(8)	1,880	(18)	7
	Reimbursable	-	-	-	-	-	-	-	-	-	-
Tax-Levy Adjustments (see funding of positions note)		(3,035)	(3,051)	(16)	(3,113)	(62)	(3,326)	(213)	(4,160)	(834)	(1,125)
Subtotal Tax-Levy Positions		114,002	114,205	203	114,264	59	114,979	715	114,397	(582)	395
Subtotal Reimbursable Positions		4,545	4,583	38	4,573	(10)	4,604	31	4,592	(12)	47
Subtotal		118,547	118,788	241	118,837	49	119,583	746	118,989	(594)	442
481	Reimbursable	11,332	11,367	35	11,248	(119)	11,234	(14)	11,277	43	(55)
Reimbursable Adjustments (see funding of positions note)		3,035	3,051	16	3,113	62	3,326	213	4,160	834	1,125
Subtotal Reimbursable		14,367	14,418	51	14,361	(57)	14,560	199	15,437	877	1,070
Grand Total		132,914	133,206	292	133,198	(8)	134,143	945	134,426	283	1,512

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 2014 Changes in Headcount Condition: Tax-Levy Central Offices

U/A	FMC		Filled Positions Oct. 2013	Filled Positions Dec. 2013	Oct. - Dec. Change	Filled Positions Feb. 2014	Dec. - Feb. Change	Filled Positions April 2014	Feb. - Apr.. Change	Filled Positions June 2014	April - June Change	Oct.- June Change	FMC
453	33	Office of the Chief Operating Officer	11	12	1	10	(2)	7	(3)	6	(1)	(5)	33
	34	Office of the Chancellor	6	5	(1)	7	2	7	-	6	(1)	-	34
	35	Office of Student Enrollment Planning & Operations	21	21	-	21	-	22	1	22	-	1	35
	36	Office of the Deputy Chancellor for Operations	11	11	-	10	(1)	12	2	10	(2)	(1)	36
	38	Office of Strategic Initiatives	-	-	-	-	-	3	3	5	2	5	38
	39	Division of Budget Operations & Review	16	15	(1)	15	-	16	1	15	(1)	(1)	39
	40	Division of Academics, Performance, and Support	123	123	-	123	-	120	(3)	115	(5)	(8)	40
	41	Office of Communications and Public Affairs	28	26	(2)	25	(1)	27	2	26	(1)	(2)	41
	42	Office of English Language Learners	5	5	-	5	-	4	(1)	2	(2)	(3)	42
	45	Division of Early Childhood Education	-	-	-	-	-	-	-	8	8	8	45
	46	Division of Human Resources	305	308	3	309	1	310	1	306	(4)	1	46
	47	Office of Capital & Grants Finance	17	17	-	17	-	17	-	17	-	-	47
	48	Deputy Chancellor for Teaching & Learning	-	-	-	2	2	2	-	2	-	2	48
	49	Division of Instructional & Information Technology	268	266	(2)	272	6	275	3	277	2	9	49
	50	Special Education Initiatives	52	60	8	70	10	68	(2)	68	-	16	50
	51	Central Pass-through	137	136	(1)	139	3	138	(1)	134	(4)	(3)	51
	52	Division of School Facilities	60	60	-	59	(1)	57	(2)	55	(2)	(5)	52
	53	Office of Strategic Partnerships	12	12	-	11	(1)	11	-	12	1	-	53
	54	Division of Financial Operations	231	229	(2)	223	(6)	222	(1)	218	(4)	(13)	54
	56	Division of Portfolio Planning	58	64	6	60	(4)	57	(3)	50	(7)	(8)	56
	58	Office of School Food and Nutrition Services	28	28	-	28	-	28	-	28	-	-	58
	59	Office of Strategic Coordination and Planning	-	-	-	-	-	2	2	3	1	3	59
	60	Office of Safety and Youth Development	27	26	(1)	27	1	28	1	28	-	1	60
	61	Office of Pupil Transportation	65	68	3	69	1	68	(1)	67	(1)	2	61
	63	Office of the Auditor General	43	45	2	45	-	45	-	44	(1)	1	63
	64	Non-Public School Reimbursable Services	3	3	-	3	-	3	-	3	-	-	64
	65	General Counsel & Legal Services	145	148	3	153	5	151	(2)	148	(3)	3	65
	66	Office of Equal Opportunity & Diversity Management	1	1	-	-	(1)	-	-	-	-	(1)	66
	67	Office of School Health	13	13	-	13	-	12	(1)	11	(1)	(2)	67
	68	Family Engagement and Advocacy	11	12	1	11	(1)	12	1	12	-	1	68
	78	Division of Contracts & Purchasing	76	79	3	79	-	76	(3)	75	(1)	(1)	78
	82	PSAL	3	3	-	3	-	3	-	3	-	-	82
	83	Office of Human Capital and Innovation	10	10	-	9	(1)	7	(2)	9	2	(1)	83
	86	Division of Finance	7	8	1	8	-	8	-	8	-	1	86
	93	DSS Central	4	4	-	4	-	4	-	3	(1)	(1)	93
	98	Division of Financial Systems & Business Operations	64	66	2	64	(2)	64	-	72	8	8	98
	99	Division of School Budget Planning & Operations	12	12	-	12	-	12	-	12	-	-	99
Total Central Administration			1,873	1,896	23	1,906	10	1,898	(8)	1,880	(18)	7	

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 2014 Changes in Headcount Condition: Categorical Programs

Budget Code	Categorical Programs	Positions Oct. 2013	Positions Dec. 2013	Oct. - Dec. Change	Positions Feb. 2014	Dec. - Feb. Change	Positions April 2014	Feb. - Apr.. Change	Positions June 2014	April - June Change	Oct.- June Change
8816	Regional & Citywide Instr. & Oper. Admin.	29	29	-	32	3	31	(1)	33	2	4
8817	Universal Pre-K (State)	1,293	1,296	3	1,293	(3)	1,303	10	1,299	(4)	6
8843	Reim. Supp.- Gen. Ed. Inst./Elem./Middle/HS	5,582	5,524	(58)	5,354	(170)	5,323	(31)	5,332	9	(250)
8848	Reim. Supp.- Spec. Ed. Instr. /Elem./Middle/HS	3,292	3,311	19	3,326	15	3,338	12	3,403	65	111
8870	Reimbursable Support - NPS	330	329	(1)	325	(4)	325	-	325	-	(5)
8888	Reim. Support - Central School Supp. Pgms.	342	339	(3)	360	21	367	7	361	(6)	19
S003	ARRA - Title I Grants to Local Educational Agencies, Recovery Act	1	-	(1)	-	-	-	-	-	-	(1)
S052	ARRA - School of One - i3	3	3	-	3	-	2	(1)	3	1	-
S058	ARRA - Title I School Improvement	99	151	52	169	18	179	10	173	(6)	74
S061	ARRA - Arts Achieve	2	2	-	2	-	2	-	2	-	-
S063	ARRA - BTOP Connected Foundation	1	-	(1)	-	-	-	-	-	-	(1)
S065	ARRA - Race to the Top	358	383	25	384	1	364	(20)	346	(18)	(12)
	Reimbursable Adjustments (see funding of positions note)	3,035	3,051	16	3,113	62	3,326	213	4,160	834	1,125
TOTAL	Categorical Programs	14,367	14,418	51	14,361	(57)	14,560	199	15,437	877	1,070

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
FY2015 Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
as of 10/27/14
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Commitments 10/27/14	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,547,368.9	\$888,400.7	16.0%	\$4,658,968.3
402 General Ed Instruction & School Leadership OTPS	687,386.5	258,709.4	37.6%	428,677.1
403 Special Ed Instruction & School Leadership PS	1,281,496.7	183,855.9	14.3%	1,097,640.9
404 Special Ed Instruction & School Leadership OTPS	3,825.0	1,291.5	33.8%	2,533.5
406 Charter Schools - OTPS	1,297,014.0	1,279,743.9	98.7%	17,270.1
415 School Support Organization - PS	237,292.7	62,592.0	26.4%	174,700.6
416 School Support Organization - OTPS	37,909.9	13,170.3	34.7%	24,739.6
421 Citywide Special Ed Instruction & School Leadership - PS	864,782.2	144,712.5	16.7%	720,069.7
422 Citywide Special Ed Instruction & School Leadership - OTPS	16,415.1	8,928.1	54.4%	7,487.0
423 Special Ed Instructional Support - PS	244,649.4	39,370.8	16.1%	205,278.6
424 Special Ed Instructional Support - OTPS	223,242.1	110,994.0	49.7%	112,248.1
435 School Facilities - PS	387,058.0	119,729.2	30.9%	267,328.9
436 School Facilities - OTPS	255,509.1	126,015.4	49.3%	129,493.7
438 Pupil Transportation - OTPS	1,111,596.1	946,040.6	85.1%	165,555.5
439 School Food Services - PS	196,962.5	50,077.3	25.4%	146,885.2
440 School Food Services - OTPS	239,453.6	139,019.4	58.1%	100,434.2
442 School Safety - OTPS	315,446.4	0.0	0.0%	315,446.4
444 Energy & Leases - OTPS	506,002.5	206,924.3	40.9%	299,078.2
453 Central Administration - PS	148,415.0	48,413.5	32.6%	100,001.5
454 Central Administration - OTPS	167,676.8	98,019.0	58.5%	69,657.9
461 Fringe Benefits - PS	2,885,228.3	476,838.8	16.5%	2,408,389.5
470 Special Education Pre-K Contract Payments - OTPS	947,670.7	715,184.1	75.5%	232,486.6
472 Contract & Foster Care Payments - OTPS	628,878.9	443,682.4	70.6%	185,196.5
474 Non-Public School and FIT Payments - OTPS	64,745.3	21,589.6	33.3%	43,155.7
491 Collective Bargaining	250,855.2	10,959.1	4.4%	239,896.0
TOTAL Tax-levy Funding PS & OTPS	\$18,546,881.1	\$6,394,261.8	34.5%	\$12,152,619.3
481 Categorical Programs - PS	1,236,033.4	208,500.8	16.9%	1,027,532.6
482 Categorical Programs - OTPS	987,133.4	480,728.1	48.7%	506,405.3
Subtotal Reimbursable Programs	\$2,223,166.8	\$689,228.9	31.0%	\$1,533,937.9
Grand Total	\$20,770,047.9	\$7,083,490.8	34.1%	\$13,686,557.1

Summary

Personal Services	\$13,280,142.5	\$2,233,450.6	16.8%	\$11,046,691.9
OTPS	7,489,905.4	4,850,040.2	64.8%	2,639,865.3
Grand Total	\$20,770,047.9	\$7,083,490.8	34.1%	\$13,686,557.1