



September 2013

NYC Department
of Education



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JOHN WALL
Chief Administrator

MEMORANDUM

October 1, 2013

To: Members of the Comprehensive Financial Monitoring Task Force

From: John Wall

Re: September Financial Status Report

The September Financial Status Report (FSR) is now available for viewing, printing or downloading at [Financial Status Report](#), for printing at [September FSR](#) or downloading in [Excel format](#).

The Department of Education is pleased to submit the first Financial Status Report for FY2014. The fiscal reports included in this document reflect the City's FY2014 Adopted Budget with approved modifications through mid-September.

Also included in the FSR are various charts depicting current and prior year Adopted Budgets and revenue levels. Tables highlighting the instructional school days by month and the employee payroll calendar are provided at the end of this document.

The next FSR, scheduled to be released early next month, will reflect year-end FY2013 financial data.

Thank you.

c: Dennis M. Walcott
Chancellor's Senior Staff
Division of Budget Operations & Review Senior Staff

SEPTEMBER 2013 FSR
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Department of Education of the City of New York
Current Approved Budget Condition
as of 9/20/13

Unit of Appropriation	Adopted Budget 7/1/13	Approved Modifications 7/1/13 - 9/20/13	City Budget 9/20/13
401 General Ed Instruction & School Leadership - PS	5,629,360,137	0	5,629,360,137
402 General Ed Instruction & School Leadership - OTPS	492,423,638	0	492,423,638
403 Special Ed Instruction & School Leadership - PS	1,161,020,165	0	1,161,020,165
404 Special Ed Instruction & School Leadership - OTPS	6,825,007	0	6,825,007
406 Charter Schools - OTPS	1,038,408,334	0	1,038,408,334
415 School Support Organization - PS	125,801,704	0	125,801,704
416 School Support Organization - OTPS	10,897,882	0	10,897,882
421 Citywide Special Ed Instruction & School Leadership - PS	824,552,034	0	824,552,034
422 Citywide Special Ed Instruction & School Leadership - OTPS	16,415,090	0	16,415,090
423 Special Ed Instructional Support - PS	245,886,951	0	245,886,951
424 Special Ed Instructional Support - OTPS	298,043,834	0	298,043,834
435 School Facilities - PS	401,440,471	599,000	402,039,471
436 School Facilities - OTPS	204,635,815	1,153,264	205,789,079
438 Pupil Transportation - OTPS	1,144,073,192	0	1,144,073,192
439 School Food Services - PS	195,927,159	116,683	196,043,842
440 School Food Services - OTPS	215,384,412	(156,972)	215,227,440
442 School Safety - OTPS	308,439,754	0	308,439,754
444 Energy & Leases - OTPS	501,686,381	0	501,686,381
453 Central Administration - PS	122,981,624	0	122,981,624
454 Central Administration - OTPS	112,792,918	0	112,792,918
461 Fringe Benefits - PS	3,043,661,875	40,289	3,043,702,164
470 Special Education Pre-K Contract Payments - OTPS	1,087,687,592	0	1,087,687,592
472 Contract & Foster Care Payments - OTPS	688,341,316	0	688,341,316
474 Non-Public School and FIT Payments - OTPS	71,146,315	0	71,146,315
TOTAL Tax-levy Funding	17,947,833,600	1,752,264	17,949,585,864
481 Categorical Programs PS	1,126,646,290	112,331	1,126,758,621
482 Categorical Programs OTPS	790,247,964	92,250	790,340,214
TOTAL Categorical Programs	1,916,894,254	204,581	1,917,098,835
GRAND TOTAL	\$19,864,727,854	\$1,956,845	\$19,866,684,699
Plus: <u>Other System-Wide Obligations</u>			
Pension (as per the Adopted Budget)			2,977,818,085
Debt Service (as per the Adopted Budget)			985,720,415
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION			\$23,830,223,199

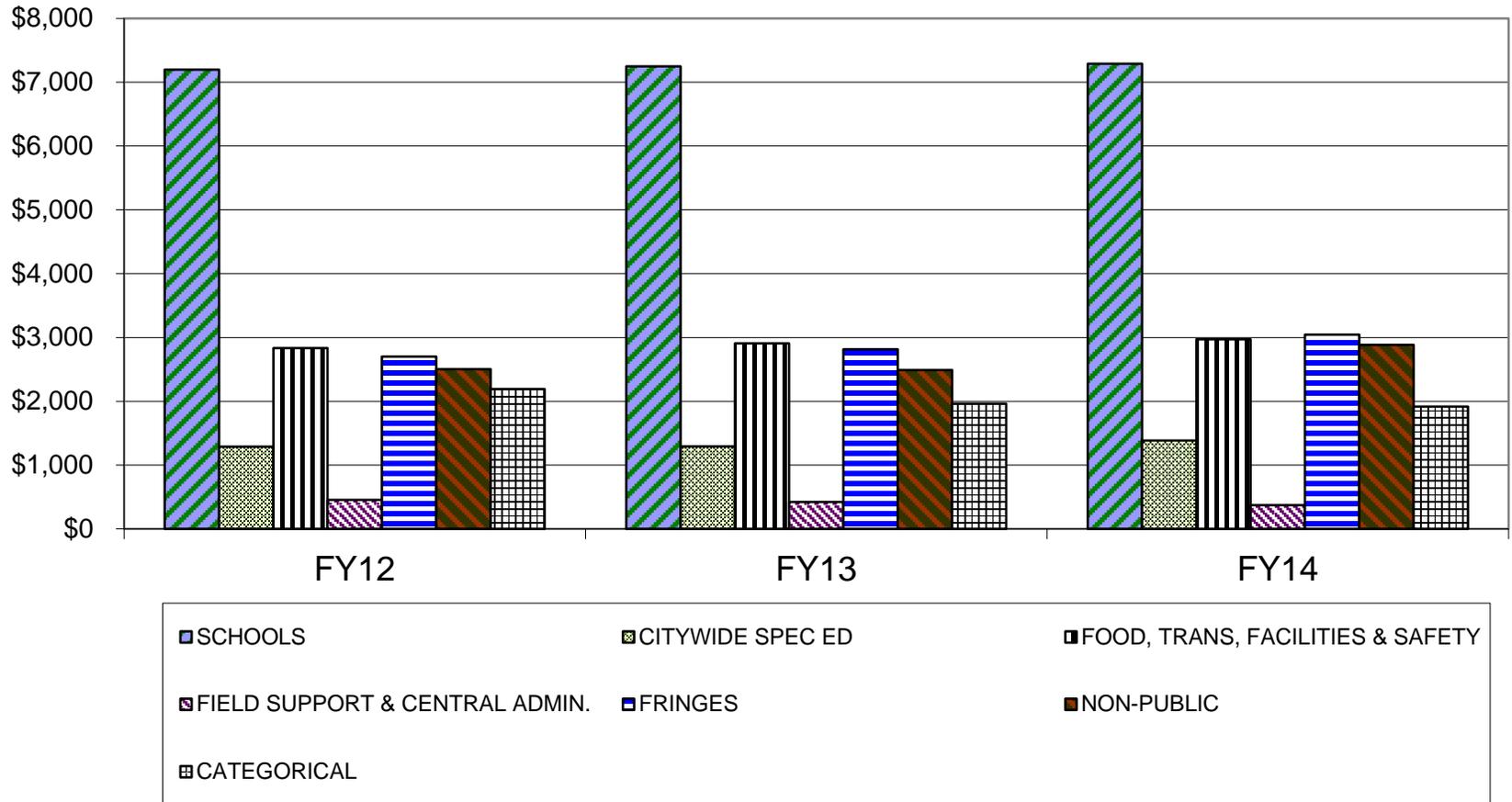
Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 as of 9/20/13

Approved Modifications **\$1,956,845**

Revenue Source	Amount	Mod #	Date Approved
<u>Intra-City</u>			
OEM - Door Widening	\$60,000	FY14DOE	7/9/13
DSNY - Golden Apple Awards	104,250	14T020	7/16/13
TLC - Extended Use Permits	1,484	ICFY14DM001	7/24/13
BOE - Permanent Poll Site	1,153,264	AUG1DOE	8/1/13
DCAS - PlaNYC: Energy Costs	539,000	IC14RMR065	8/9/13
ACS - Assessment in UPK Classrooms	88,000	DOEASSESSMENT	8/30/13
DOHMH - Bronx Teen Connection	10,847	ICAL14244	9/12/13
Total	\$1,956,845		

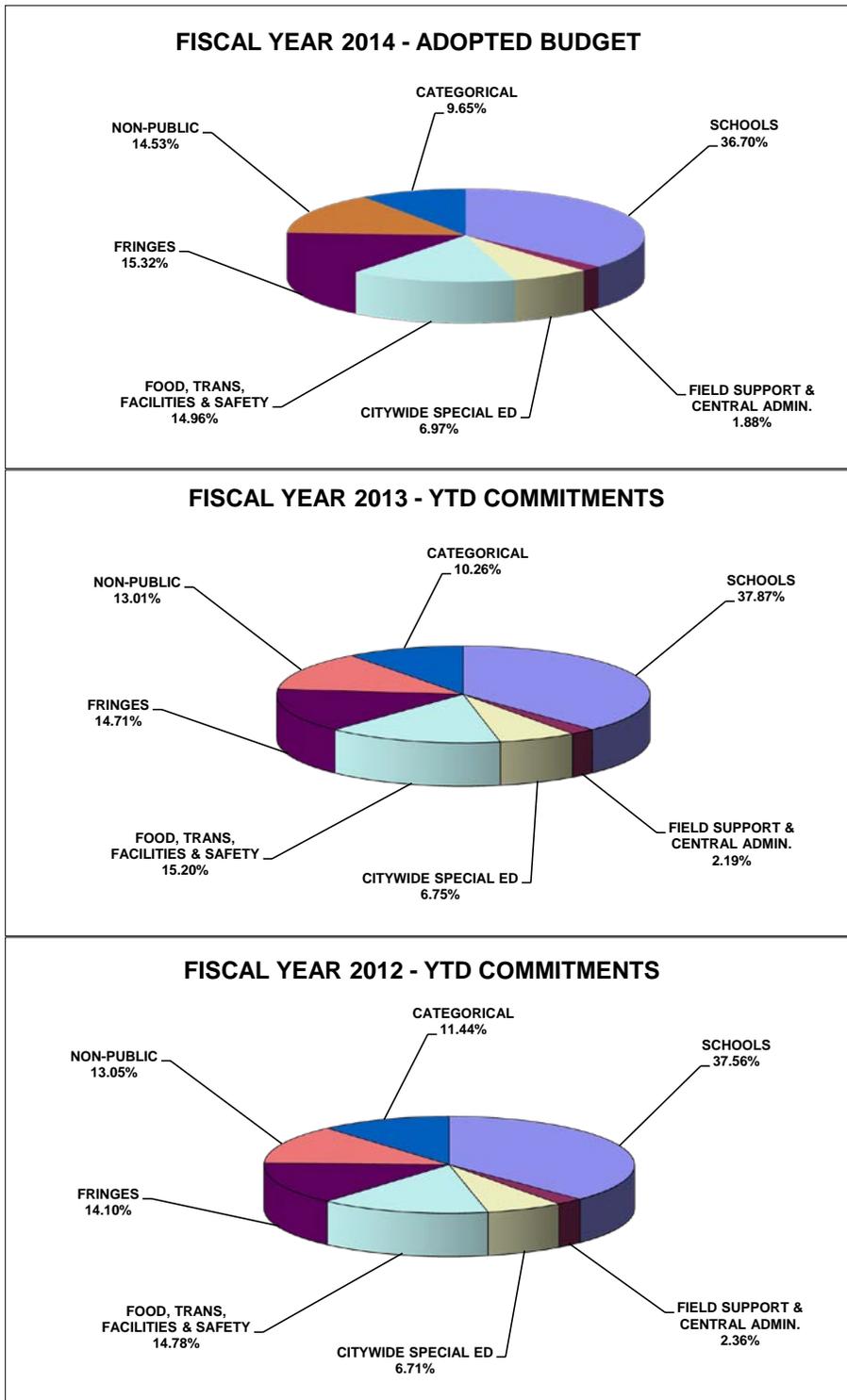
TOTAL Approved Revenue Mods **\$1,956,845**

**NEW YORK CITY DEPARTMENT OF EDUCATION
FY14 ADOPTED BUDGET & FY12 & '13 YTD COMMITMENTS BY UA GROUPING
\$'s in MILLIONS**



Notes: Both Districts and High Schools include Special Education. Support Operations includes Facilities, Transportation, Food Services & School Safety. The majority of Categorical funds are earmarked for Districts, High Schools, and Citywide Special Education. This chart excludes GASB related expenditures of \$101.9 million for FY2013, \$121.5 million for FY2012 and \$131.9 million for FY2011.

NEW YORK CITY DEPARTMENT OF EDUCATION
PERCENT OF ADOPTED BUDGET & YTD COMMITMENTS BY UA GROUPING



Notes: Both Districts and High Schools include Special Education. Support Operations includes Facilities, Transportation, Food Services & School Safety. The majority of Categorical funds are earmarked for Districts, High Schools, and Citywide Special Education. This chart excludes GASB 49 related expenditures of \$101.9 million for FY2013, \$121.5 million for FY2012 and \$131.9 million for FY2011.

Department of Education of the City of New York
Revenue Budget
as of 9/19/2013
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	Pending Modifications	Current Revenue Estimate
STATE FUNDS				
<i>General Support Aids</i>				
29358	FOUNDATION AID	5,849,293.5	0.0	5,849,293.5
29359	EDUCATION GRANTS	1,200.0	0.0	1,200.0
27920	BUILDING AID - BOE	8,844.2	0.0	8,844.2
27921	TRANSPORTATION AID	490,779.2	0.0	490,779.2
27923	PRIVATE EXCESS COST AID	175,515.8	0.0	175,515.8
27924	CAREER EDUCATION	91,465.8	0.0	91,465.8
29253	COMPUTER ADMINISTRATION AID	30,672.1	0.0	30,672.1
29290	HIGH COST AID	252,003.7	0.0	252,003.7
29605	BUILDING AID - SCA	435,476.8	0.0	435,476.8
29606	BUILDING AID - LEASES	33,804.5	0.0	33,804.5
29627	AID FOR ACADEMIC ACHIEVEMENT	25,798.1	0.0	25,798.1
Sub-Total - General Support Aids		\$7,394,853.6	\$0.0	\$7,394,853.6
<i>Restricted/Categorical Aids</i>				
27900	SCHOOL LUNCH	9,887.1	0.0	9,887.1
27903	BILINGUAL EDUCATION	1,000.0	0.0	1,000.0
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	0.0	15,000.0
27907	TEXTBOOKS	74,122.7	0.0	74,122.7
29255	PRE-K HANDICAPPED	619,109.3	0.0	619,109.3
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	32,000.0	0.0	32,000.0
29261	COMPUTER SOFTWARE AID	18,417.7	0.0	18,417.7
29262	COMPUTER HARDWARE AID	14,836.6	0.0	14,836.6
29275	LIBRARY MATERIALS AID	7,973.8	0.0	7,973.8
29292	CHAPTER 721 REIMBURSEMENT	19,500.0	0.0	19,500.0
29295	SUMMER HANDICAPPED AID	158,009.0	0.0	158,009.0
29356	TEACHER CENTERS / MENTOR TEACHER	800.0	0.0	800.0
29603	SCHOOL BREAKFAST	3,769.7	0.0	3,769.7
29614	UNIVERSAL PRE-KINDERGARTEN	224,946.6	0.0	224,946.6
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	0.0	4,300.0
29621	TEACHERS FOR TOMORROW	15,000.0	0.0	15,000.0
29624	BLIND AND DEAF STUDENTS	50,000.0	0.0	50,000.0
30400	STOP DWI	334.8	0.0	334.8
Sub-Total - Restricted/Categorical Aids		\$1,269,007.3	\$0.0	\$1,269,007.3
Total - State Funds		\$8,663,860.9	\$0.0	\$8,663,860.9

Department of Education of the City of New York
Revenue Budget
as of 9/19/2013
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	Pending Modifications	Current Revenue Estimate
FEDERAL FUNDS				
11919	MEDICAID - HEALTH & MEDICAL CARE	117,000.0	0.0	117,000.0
13022	FEDERAL DRUG ABUSE FUNDS	15,856.9	0.0	15,856.9
13901	OFF-SCHOOL TIME MEALS	21,038.1	0.0	21,038.1
13902	FEDERAL SCHOOL LUNCH	282,675.7	0.0	282,675.7
13905	VOCATIONAL EDUCATION	13,385.4	0.0	13,385.4
13907	SCHOOL BREAKFAST PROGRAM	61,536.5	0.0	61,536.5
13912	ECIA TITLE I	694,310.3	0.0	694,310.3
13914	FEDERAL MISCELLANEOUS GRANTS	23,750.0	0.0	23,750.0
13915	IDEA - PROGRAMS FOR THE DISABLED	264,792.5	0.0	264,792.5
13916	INSTALLATION IMPACT AID	4,750.0	0.0	4,750.0
13919	SUMMER FEEDING PROGRAM	18,108.4	0.0	18,108.4
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	102,600.0	0.0	102,600.0
13927	EESA TITLE VII - MAGNET SCHOOLS	9,785.8	0.0	9,785.8
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	950.0	0.0	950.0
13939	COMMUNITY LEARNING CENTERS	17,597.7	0.0	17,597.7
13941	TITLE III-LEP & IMMIGRATION STUDENTS	32,442.8	0.0	32,442.8
13942	TITLE IIB - COMPETITIVE	6,043.2	0.0	6,043.2
13945	TITLE I - COMPETITIVE	5,273.9	0.0	5,273.9
14711	ARRA: ARTS ACHIEVE	240.6	0.0	240.6
14711	ARRA: EVERYDAY ARTS FOR SPECIAL EDUCATION	991.0	0.0	991.0
14714	ARRA: RACE TO THE TOP	90,310.4	0.0	90,310.4
03301	FEMA: SANDY EMERGENCY PROTECTIVE MEASURES	1,271.3	0.0	1,271.3
03304	FEMA: BUILDINGS AND EQUIPMENT	224.3	0.0	224.3
Sub-Total - Federal Funds		\$1,784,934.7	\$0.0	\$1,784,934.7
INTRA - CITY				
00592	ARRA BTOP CONNECTED FOUNDATION - (DOITT)	171.3	0.0	171.3
00595	OTHER SERVICES/FEES (ACS - Assessment in UPK classrooms)	0.0	88.0	88.0
00595	OTHER SERVICES/FEES (ACS - Provides Educ. Services)	517.0	0.0	517.0
00595	OTHER SERVICES/FEES (Bd. Of Elections - Poll Site Improvements)	0.0	1,153.3	1,153.3
00595	OTHER SERVICES/FEES (DCAS - PlaNYC Energy Costs)	0.0	539.0	539.0
00595	OTHER SERVICES/FEES (DOHMH - Obesity Programs)	1,748.5	0.0	1,748.5
00595	OTHER SERVICES/FEES (DOHMH - Physical Fitness)	2,430.3	0.0	2,430.3
00595	OTHER SERVICES/FEES (DOHMH - School Health)	3,063.7	0.0	3,063.7
00595	OTHER SERVICES/FEES (DSNY - Golden Apple Awards)	0.0	104.3	104.3
00595	OTHER SERVICES/FEES (DYCD - Beacon Program)	2,000.0	0.0	2,000.0
00595	OTHER SERVICES/FEES (OEM - Door Widening)	0.0	60.0	60.0
00595	OTHER SERVICES/FEES (TLC - Extended Use Permits)	0.0	1.5	1.5
00595	OTHER SERVICES/FEES (DOHMH - Bronx Teen Connection)	0.0	10.8	10.8
00596	INTRA - CITY RENTALS (DCAS - School Rental)	100.0	0.0	100.0
00596	INTRA - CITY RENTALS (DOT - Safety City Program)	541.8	0.0	541.8
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	131.0	0.0	131.0
Sub-Total - Intra-City		\$10,703.5	\$1,956.8	\$12,660.4

Department of Education of the City of New York
Revenue Budget
as of 9/19/2013
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	Pending Modifications	Current Revenue Estimate
MISCELLANEOUS FEES & GRANTS				
00460	EDUC. SERVICE FEES (School Lunch)	21,374.0	0.0	21,374.0
00760	RENTALS (Extended Use of School Buildings)	28,000.0	0.0	28,000.0
00859	SUNDRIES (UFT Fees Misc. Coll. Refunds)	7,000.0	0.0	7,000.0
00859	GRANT REFUNDS	2,800.0	0.0	2,800.0
Sub-Total - Miscellaneous Fees & Grants		\$59,174.0	\$0.0	\$59,174.0
OTHER CATEGORICAL				
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	0.0	12,165.0
41900	PRIVATE GRANTS	45,000.0	0.0	45,000.0
41903	EDUCATION CONSTRUCTION FUND	32,000.0	0.0	32,000.0
41905	SCA CONSTRUCTION	20,000.0	0.0	20,000.0
41911	NON-RESIDENT TUITION	3,318.0	0.0	3,318.0
41917	RETIREMENT BENEFITS (BERS)	5,096.1	0.0	5,096.1
Sub-Total - Other Categorical		\$117,579.1	\$0.0	\$117,579.1
Total Revenue		\$10,636,252.2	\$1,956.8	\$10,638,209.1
City Tax-Levy Funding		\$9,285,649.6	0.0	\$9,285,649.6
ADJUSTMENTS:				
	- Miscellaneous Fees & Grants - included in City Tax-Levy Funding			(\$59,174.0)
	- State Building Aid - not included in operating budget			(2,500.0)
	- CD Violation Removal			4,500.0
	Rounding			0.0
	Total Adjustments			(\$57,174.0)
CURRENT OPERATING BUDGET				\$19,866,684.7

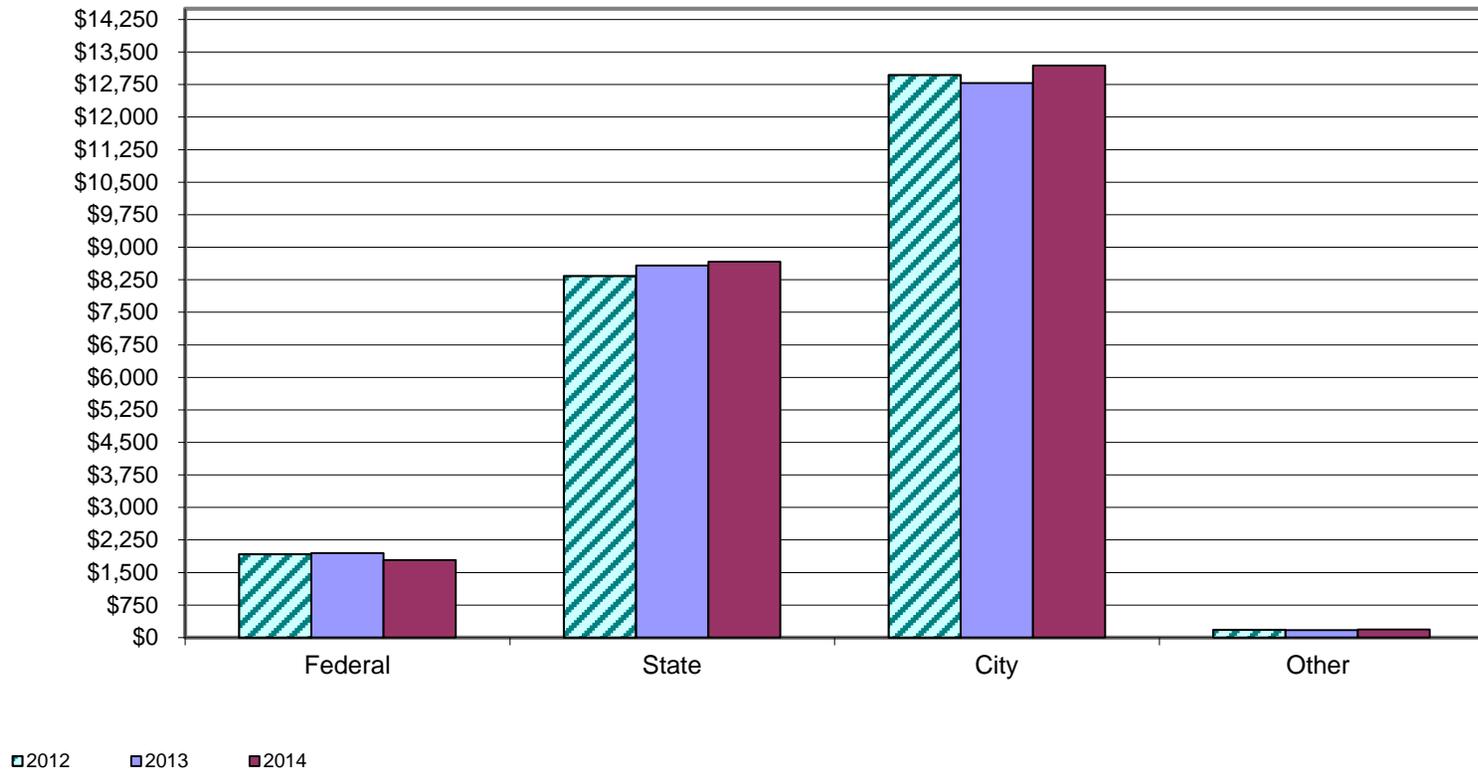
Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 9/19/2013
(\$ thousands)

Revenue Source	Description	FY 2014 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 9/19/13	Cash Applied YTD - 9/19/13	Percentage Claimed YTD - 9/19/13
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	5,849,293.5	5,849,293.5	1,169,858.7	0.0	20.0%
29359	EDUCATION GRANTS	1,200.0	1,200.0	240.0	0.0	20.0%
27920	BUILDING AID - BOE	8,844.2	8,844.2	1,768.8	0.0	20.0%
27921	TRANSPORTATION AID	490,779.2	490,779.2	98,155.8	0.0	20.0%
27923	PRIVATE EXCESS COST AID	175,515.8	175,515.8	34,900.4	0.0	19.9%
27924	CAREER EDUCATION	91,465.8	91,465.8	18,293.2	0.0	20.0%
29253	COMPUTER ADMINISTRATION AID	30,672.1	30,672.1	6,134.4	0.0	20.0%
29290	HIGH COST AID	252,003.7	252,003.7	42,065.9	0.0	16.7%
29605	BUILDING AID - SCA	435,476.8	435,476.8	87,095.4	0.0	20.0%
29606	BUILDING AID - LEASES	33,804.5	33,804.5	6,760.9	0.0	20.0%
29627	AID FOR ACADEMIC ACHIEVEMENT	25,798.1	25,798.1	5,159.6	0.0	20.0%
Sub-Total - General Support Aids		\$7,394,853.6	\$7,394,853.6	\$1,470,433.1	\$0.0	19.9%
<i>Restricted/Categorical Aids</i>						
27900	SCHOOL LUNCH	9,887.1	9,887.1	0.0	0.0	0.0%
27903	BILINGUAL EDUCATION	1,000.0	1,000.0	0.0	0.0	0.0%
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	15,000.0	526.6	526.6	3.5%
27907	TEXTBOOKS	74,122.7	74,122.7	18,929.7	0.0	25.5%
29255	PRE-K HANDICAPPED	619,109.3	619,109.3	0.0	0.0	0.0%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	32,000.0	32,000.0	0.0	0.0	0.0%
29261	COMPUTER SOFTWARE AID	18,417.7	18,417.7	0.0	0.0	0.0%
29262	COMPUTER HARDWARE AID	14,836.6	14,836.6	0.0	0.0	0.0%
29275	LIBRARY MATERIALS AID	7,973.8	7,973.8	0.0	0.0	0.0%
29292	CHAPTER 721 REIMBURSEMENT	19,500.0	19,500.0	0.0	0.0	0.0%
29295	SUMMER HANDICAPPED AID	158,009.0	158,009.0	0.0	0.0	0.0%
29356	TEACHER CENTERS / MENTOR TEACHER	800.0	800.0	160.0	0.0	20.0%
29603	SCHOOL BREAKFAST	3,769.7	3,769.7	0.0	0.0	0.0%
29614	UNIVERSAL PRE-KINDERGARTEN	224,946.6	224,946.6	112,473.3	112,473.3	50.0%
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	4,300.0	0.0	0.0	0.0%
29621	TEACHERS FOR TOMORROW	15,000.0	15,000.0	0.0	0.0	0.0%
29624	BLIND AND DEAF STUDENTS	50,000.0	50,000.0	0.0	0.0	0.0%
30400	STOP DWI	334.8	334.8	0.0	0.0	0.0%
Sub-Total - Restricted/Categorical Aids		\$1,269,007.3	\$1,269,007.3	\$132,089.6	\$112,999.9	10.4%
Total - State Funds		\$8,663,860.9	\$8,663,860.9	\$1,602,522.7	\$112,999.9	18.5%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 9/19/2013
(\$ thousands)

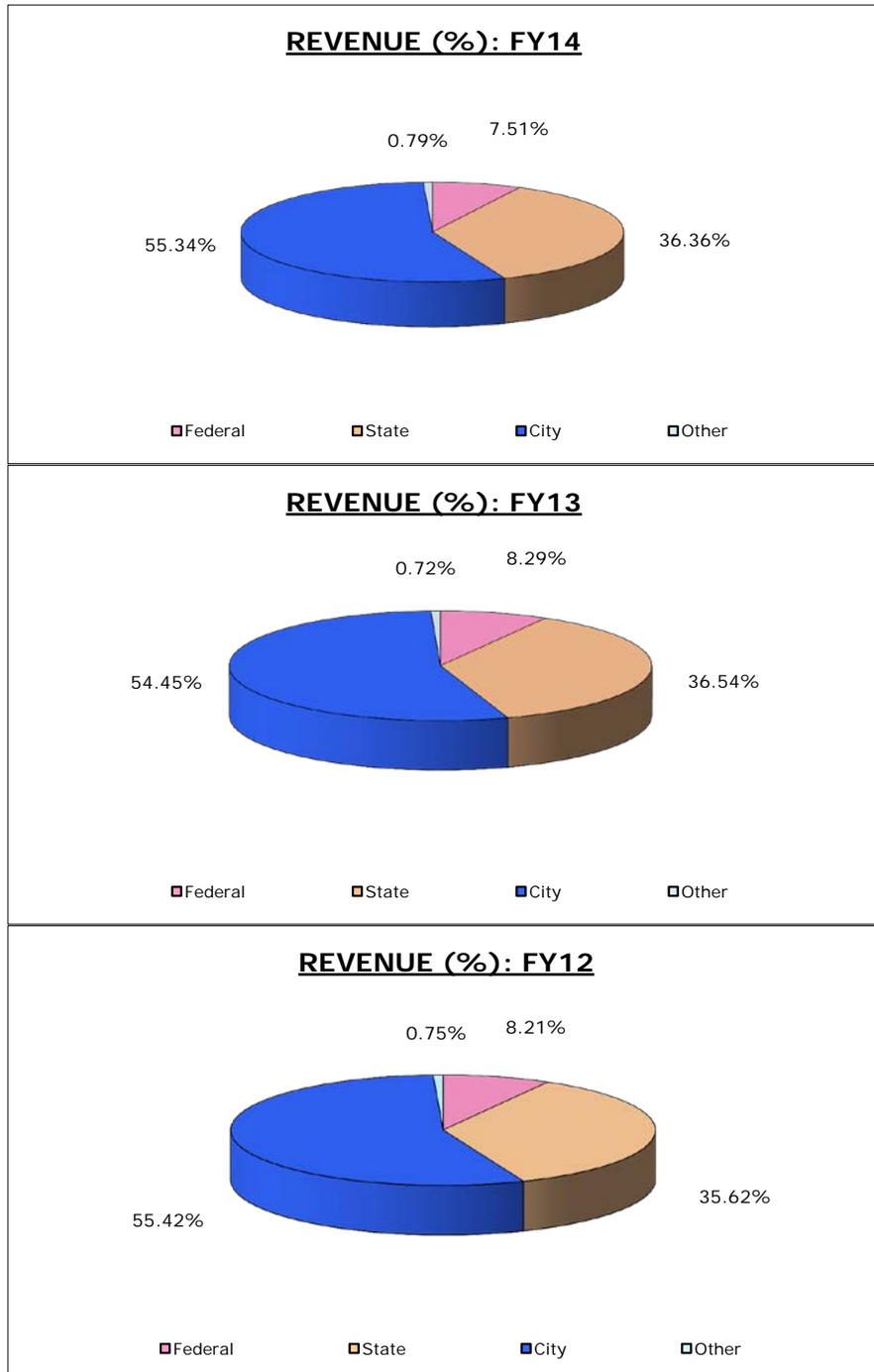
Revenue Source	Description	FY 2014 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 9/19/13	Cash Applied YTD - 9/19/13	Percentage Claimed YTD - 9/19/13
FEDERAL FUNDS						
11919	MEDICAID - HEALTH & MEDICAL CARE	117,000.0	117,000.0	0.0	0.0	0.0%
13022	FEDERAL DRUG ABUSE FUNDS	15,856.9	15,856.9	3,668.9	3,668.9	23.1%
13901	OFF-SCHOOL TIME MEALS	21,038.1	21,038.1	0.0	0.0	0.0%
13902	FEDERAL SCHOOL LUNCH	282,675.7	282,675.7	0.0	0.0	0.0%
13905	VOCATIONAL EDUCATION	13,385.4	13,385.4	0.0	0.0	0.0%
13907	SCHOOL BREAKFAST PROGRAM	61,536.5	61,536.5	0.0	0.0	0.0%
13912	ECIA TITLE I	694,310.3	694,310.3	0.0	0.0	0.0%
13914	FEDERAL MISCELLANEOUS GRANTS	23,750.0	23,750.0	1,178.3	1,070.9	5.0%
13915	IDEA - PROGRAMS FOR THE DISABLED	264,792.5	264,792.5	0.0	0.0	0.0%
13916	INSTALLATION IMPACT AID	4,750.0	4,750.0	0.0	0.0	0.0%
13919	SUMMER FEEDING PROGRAM	18,108.4	18,108.4	250.6	250.6	1.4%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	102,600.0	102,600.0	922.2	922.2	0.9%
13927	EESA TITLE VII - MAGNET SCHOOLS	9,785.8	9,785.8	347.1	347.1	3.5%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	950.0	950.0	300.0	0.0	31.6%
13939	COMMUNITY LEARNING CENTERS	17,597.7	17,597.7	3,777.0	3,777.0	21.5%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	32,442.8	32,442.8	1,039.1	0.0	3.2%
13942	TITLE IIB-Competitive	6,043.2	6,043.2	0.0	0.0	0.0%
13945	TITLE I COMPETITIVE	5,273.9	5,273.9	0.0	0.0	0.0%
14711	ARRA: ARTS ACHIEVE	240.6	240.6	43.9	0.0	18.2%
14711	ARRA: SCHOOL OF ONE GRANT	0.0	0.0	36.1	20.1	0.0%
14711	ARRA: EVERYDAY ARTS FOR SPECIAL EDUCATION	991.0	991.0	97.4	97.4	9.8%
14714	ARRA: RACE TO THE TOP	90,310.4	90,310.4	0.0	0.0	0.0%
03301	FEMA: SANDY EMERGENCY PROTECTIVE MEASURE:	1,271.3	1,271.3	0.0	0.0	0.0%
03304	FEMA: BUILDINGS AND EQUIPMENT	224.3	224.3	0.0	0.0	0.0%
Sub-Total - Federal Funds		\$1,784,934.7	\$1,784,934.7	\$11,660.6	\$10,154.2	0.7%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	2,433.0	2,433.0	20.0%
41900	PRIVATE GRANTS	45,000.0	45,000.0	15,098.9	0.0	33.6%
41903	EDUCATION CONSTRUCTION	32,000.0	32,000.0	0.0	0.0	0.0%
41905	SCA CONSTRUCTION	20,000.0	20,000.0	9,878.6	0.0	49.4%
41911	NON-RESIDENT TUITION	3,318.0	3,318.0	22.0	0.0	0.7%
41917	RETIREMENT SYSTEM (BERS)	5,096.1	5,096.1	0.0	0.0	0.0%
Sub-Total - Other Categorical		\$117,579.1	\$117,579.1	\$27,432.5	\$2,433.0	23.3%
Total Revenue		\$10,566,374.7	\$10,566,374.7	\$1,641,615.8	\$125,587.1	15.5%

**NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUE TREND AS OF ADOPTED BUDGET: FY2012 - FY2014
\$'s in Millions**



Note: City funds include Pension and Debt Service.

NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUES AS % OF ADOPTED BUDGET: FY2012 - FY2014



Note: City funds include Pension and Debt Service.

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
as of 9/20/13
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Commitments 9/20/13	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,629,360.1	\$331,907.0	5.9%	\$5,297,453.1
402 General Ed Instruction & School Leadership OTPS	492,423.6	172,294.5	35.0%	320,129.2
403 Special Ed Instruction & School Leadership PS	1,161,020.2	52,533.5	4.5%	1,108,486.7
404 Special Ed Instruction & School Leadership OTPS	6,825.0	515.4	7.6%	6,309.7
406 Charter Schools - OTPS	1,038,408.3	1,037,385.8	99.9%	1,022.5
415 School Support Organization - PS	125,801.7	25,353.2	20.2%	100,448.5
416 School Support Organization - OTPS	10,897.9	2,875.5	26.4%	8,022.4
421 Citywide Special Ed Instruction & School Leadership - PS	824,552.0	63,322.4	7.7%	761,229.7
422 Citywide Special Ed Instruction & School Leadership - OTPS	16,415.1	4,810.7	29.3%	11,604.4
423 Special Ed Instructional Support - PS	245,887.0	8,407.4	3.4%	237,479.5
424 Special Ed Instructional Support - OTPS	298,043.8	83,074.4	27.9%	214,969.4
435 School Facilities - PS	402,039.5	75,239.4	18.7%	326,800.1
436 School Facilities - OTPS	205,789.1	88,529.0	43.0%	117,260.0
438 Pupil Transportation - OTPS	1,144,073.2	689,986.0	60.3%	454,087.1
439 School Food Services - PS	196,043.8	18,051.4	9.2%	177,992.5
440 School Food Services - OTPS	215,227.4	106,453.9	49.5%	108,773.5
442 School Safety - OTPS	308,439.8	0.0	0.0%	308,439.8
444 Energy & Leases - OTPS	501,686.4	205,573.2	41.0%	296,113.2
453 Central Administration - PS	122,981.6	27,786.8	22.6%	95,194.8
454 Central Administration - OTPS	112,792.9	57,344.0	50.8%	55,448.9
461 Fringe Benefits - PS	3,043,702.2	183,152.2	6.0%	2,860,549.9
470 Special Education Pre-K Contract Payments - OTPS	1,087,687.6	648,217.0	59.6%	439,470.6
472 Contract & Foster Care Payments - OTPS	688,341.3	372,135.5	54.1%	316,205.8
474 Non-Public School and FIT Payments - OTPS	71,146.3	19,658.8	27.6%	51,487.5
TOTAL Tax-levy Funding PS & OTPS	\$17,949,585.9	\$4,274,607.1	23.8%	\$13,674,978.8
481 Categorical Programs - PS	1,126,758.6	121,266.7	10.8%	1,005,491.9
482 Categorical Programs OTPS	790,340.2	189,457.7	24.0%	600,882.5
Subtotal Reimbursable Programs	\$1,917,098.8	\$310,724.4	16.2%	\$1,606,374.4
Grand Total	\$19,866,684.7	\$4,585,331.5	23.1%	\$15,281,353.2

Summary

Personal Services	12,878,146.7	907,020.0	7.0%	11,971,126.7
OTPS	6,988,538.0	3,678,311.4	52.6%	3,310,226.6
Grand Total	\$19,866,684.7	\$4,585,331.5	23.1%	\$15,281,353.2

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 9/20/13
(\$ thousands)

Personal Service Budget Categories	Current City Budget	Year-to-Date Commitments	Balance Available
001 Non-Pedagogic Personal Service	\$623,451.9	\$96,139.8	\$527,312.1
005 Pedagogic Personal Service	7,536,609.6	464,214.7	7,072,394.9
021 Part Time Positions in Headcount	699.6	334.4	365.2
031 Hourly Personal Service in FTEs	504,380.1	19,530.0	484,850.2
035 Custodial	385,145.7	72,932.3	312,213.5
040 Educational Differential	2,050.0	37.8	2,012.2
041 Assignment Differential	645.7	111.4	534.3
042 Longevity Differential-pensionable	16,245.3	1,463.3	14,782.0
043 Shift Differential	118.7	10.0	108.7
046 Terminal Leave	27,617.4	293.1	27,324.3
047 Overtime	13,771.5	821.5	12,950.0
049 Back Pay - prior years	5,846.9	20,297.9	(14,450.9)
050 Payments - Beneficiaries Deceased Staff	75.0	-	75.0
051 Salary Adjustments - CB Lump Sums	0.3	3.1	(2.8)
054 Salary Review Adjustments	0.4	-	0.4
055 Salary Adjustments Labor Reserve	-	34.0	(34.0)
057 Lump Sum Payment	409.0	29.4	379.6
058 Prep Period Coverage	12,373.0	-	12,373.0
060 Interest on Deferred Wages/Late Wage Adj.	1,375.5	81.3	1,294.2
061 Supper Money	330.2	6.5	323.8
062 Health Insurance	2,046,223.5	100,906.3	1,945,317.2
063 Disability Benefits Insurance	611.3	31.4	579.9
064 Uniform Allowance	604.6	-	604.6
065 Social Security	774,713.1	56,076.0	718,637.2
066 Unemployment Insurance	37,761.6	-	37,761.6
067 Welfare Benefits	514,406.9	15,587.9	498,818.9
081 Annuity for Pedagogues at Maximum	33,950.2	4,296.2	29,653.9
085 Workers' Compensation	40,043.5	6,173.0	33,870.5
089 Fringe Benefits - Other	-	-	-
091 Per Session	298,686.2	54,954.5	243,731.7
095 Payroll Refunds	-	(7,345.9)	7,345.9
TOTAL PERSONAL SERVICE	\$12,878,146.7	\$907,020.0	\$11,971,126.7

Department of Education of the City of New York
Year-to-Date Commitments: OTPS by Category
as of 9/20/13
(\$ thousands)

OTPS Budget Categories		Current City Budget	Year-to-Date Commitments	Percent Committed	Balance Available
100	Supplies & Materials - General	240,079.2	\$58,564.9	24.4%	\$181,514.3
109	Fuel Oil	88,265.4	32,100.0	36.4%	56,165.4
110	Food and Forage Supplies	176,145.0	83,362.4	47.3%	92,782.6
199	Data Processing Supplies	30,526.2	6,665.9	21.8%	23,860.3
300	Equipment	55,351.1	17,177.3	31.0%	38,173.8
337	Text Books	113,967.9	21,930.9	19.2%	92,037.1
338	Library Books	17,999.0	199.0	1.1%	17,799.9
400	Non-Contractual Services	588,810.8	19,214.0	3.3%	569,596.8
402	Telephone & Other Communications	28,123.5	15,103.4	53.7%	13,020.1
414	Rentals - Land, Building and Structures	171,440.0	171,411.0	100.0%	29.0
423	Heat, Light and Power Services	244,517.2	2,000.0	0.8%	242,517.2
451	Local Travel Expenditures - General	15,130.1	2,064.2	13.6%	13,065.9
600	Contractual Services - General	65,911.7	61,734.7	93.7%	4,177.1
602	Telecommunication Maintenance - Contractual	25,227.4	24,951.1	98.9%	276.4
607	Maintenance & Repairs - Motor Vehicle - Contract.	178.3	162.3	91.0%	16.1
612	Office Equipment Maintenance - Contractual	5,305.8	366.5	6.9%	4,939.3
613	Data Processing Equip. - Maintenance & Repair	14,190.8	14,190.8	100.0%	0.0
615	Printing Contracts - Contractual	4,447.5	1,985.1	44.6%	2,462.5
619	Security Services - Contractual	322.4	149.9	46.5%	172.6
622	Temporary Services - Contractual	21,176.9	15,001.4	70.8%	6,175.5
624	Cleaning Services - Contractual	180.6	24.6	13.6%	156.0
633	Transportation Expenditures - Contractual	4,881.8	1,724.7	35.3%	3,157.0
668	Transportation for Reimbursable Programs	53.1	-	0.0%	53.1
669	Transportation of Pupils - Contractual	1,148,675.1	744,808.9	64.8%	403,866.1
670	Payments to Contract Schools (Handicapped Svc)	2,360,795.0	1,868,338.2	79.1%	492,456.8
671	Training Programs for City Employees - Contract.	4,020.0	44.8	1.1%	3,975.2
676	Maintenance & Repair - Infrastructure - Contractual	104,038.9	23,664.3	22.7%	80,374.7
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	1,784.9	1,628.4	91.2%	156.5
682	Legal Services - Contractual	11,032.2	2,571.4	23.3%	8,460.8
683	Engineering & Architectural Services - Contractual	1,391.5	33.8	2.4%	1,357.7
684	Data Processing Consultant Services	36,108.0	28,260.3	78.3%	7,847.7
685	Professional Svcs. - Direct Educ. Svcs. to Students	1,059,153.2	354,828.5	33.5%	704,324.7
686	Professional Svcs. - Other - Contractual	76,738.1	26,248.3	34.2%	50,489.8
689	Professional Svcs. - Curricul. & Profess. Develop.	74,615.1	19,883.5	26.6%	54,731.6
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	379.4	97.5	25.7%	281.9
700	Fixed Charges - General	1,262.0	-	0.0%	1,262.0
704	Payments to Surety Bonds and Insurance	37,873.9	30,523.8	80.6%	7,350.1
718	Payments for Special Schooling - Handicapped	16,137.1	15,510.8	96.1%	626.3
719	Judgements & Claims - Other	98.1	12.6	12.8%	85.5
730	Tuition Payments for Out-of-City Foster Care	30,777.7	-	0.0%	30,777.7
731	Health Service Charge - Out-of-City Foster Care	2,390.2	4.8	0.2%	2,385.3
772	NYC Transit Authority - Reduced Fares (Students)	45,135.0	149.6	0.3%	44,985.4
773	Private Bus Comp. - Reduced Fares (Students)	15,450.3	261.2	1.7%	15,189.1
791	Tuition Payments to Other School Districts	3,076.1	13.1	0.4%	3,063.0
793	Payments to Fashion Institute of Technology	45,373.6	11,343.4	25.0%	34,030.2
794	Training Program for City Employees	0.5	-	0.0%	0.5
TOTAL OTHER THAN PERSONAL SERVICE		\$6,988,538.0	\$3,678,311.4	52.6%	\$3,310,226.6

Fall Term

91 days for elementary and middle schools
90 days for high schools

S M T W T F S

9	10	11	12	13		
16	17	18	19	20		
23	24	25	26	27		
30						

SEPTEMBER

16 Instructional Days

	1	2	3	4		
7	8	9	10	11		
14	15	16	17	18		
21	22	23	24	25		
28	29	30	31			

OCTOBER

22 Instructional Days

Columbus Day - Oct. 14

				1		
4	5	6	7	8		
11	12	13	14	15		
18	19	20	21	22		
25	26	27	28	29		

NOVEMBER

17 Instructional Days

Election Day - Nov. 5

Veterans Day - Nov. 11

Thanksgiving Recess - Nov. 28 & 29

2	3	4	5	6		
9	10	11	12	13		
16	17	18	19	20		
23	24	25	26	27		
30	31					

DECEMBER

15 Instructional Days

Winter Recess - Dec. 23 to Jan. 1

		1	2	3		
6	7	8	9	10		
13	14	15	16	17		
20	21	22	23	24		
27	28	29	30	31*		

JANUARY

21 Instructional Days

20 for High Schools

Martin Luther King, Jr's. Birthday - Jan. 20

Spring Term

90 days for elementary and middle schools
89 days for high schools

S M T W T F S

	3	4**	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	

FEBRUARY

14 Instructional Days

Midwinter Recess - Feb.17 to 21

incl. Washington's Birthday

3	4	5	6	7		
10	11	12	13	14		
17	18	19	20	21		
24	25	26	27	28		
31						

MARCH

21 Instructional Days

	1	2	3	4		
7	8	9	10	11		
14	15	16	17	18		
21	22	23	24	25		
28	29	30				

APRIL

15 Instructional Days

Spring Recess - Apr. 14 to 22

			1	2		
5	6	7	8	9		
12	13	14	15	16		
19	20	21	22	23		
26	27	28	29	30		

MAY

21 Instructional Days

Memorial Day - May 26

2	3	4	5	6		
9	10	11	12	13		
16	17	18	19	20		
23	24	25	26			

JUNE

18 Instructional Days

Anniversary Day-June 5

Last Day of School-June 26

* Fall term ends for all High School students with the exception of D75 students.

** Spring Term begins for all High School students with the exception of D75 students.

Note: This calendar is only for internal use by DBOR, and subject to change if DOE's official school calendar is revised during the school year.

PAYROLL PERIODS AND CHECK DATES - FY 2014 * Note: dates are subject to change if DFO's payroll memorandums are revised during the year.

PAYROLL DESCRIPTION	Payroll Bank	EXPENSE TYPE	JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		POST-JUNE	
			PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE
ADMINISTRATIVE SCHOOL LUNCH ANNUAL MECHANICS SCHOOL LUNCH PART YR.	H	0100 0200 0400 0600	06/30-07/13	7/19	07/14-07/27 07/28-08/10 08/11-08/24	8/2 8/16 8/30	08/25-09/07 09/08-09/21	9/13 9/27	09/22-10/05 10/06-10/19	10/11 10/25	10/20-11/02 11/03-11/16	11/8 11/22	11/17-11/30 12/01-12/14	12/6 12/20	12/15-12/28 12/29-01/11 01/12-01/25	1/3 1/17 1/31	01/26-02/08 02/09-02/22	2/14 2/28	02/23-03/08 03/09-03/22	3/14 3/28	03/23-04/05 04/06-04/19	4/11 4/25	04/20-05/03 05/04-05/17	5/9 5/23	05/18-05/31 06/01-06/14	6/6 6/20	6/15-6/28 6/29-7/12	7/3 7/18
(# of Payrolls) 26.07		mo ytd remaining		0.93 0.93 25.14		3.00 3.93 22.14		2.00 5.93 20.14		2.00 7.93 18.14		2.00 9.93 16.14		2.00 11.93 14.14		3.00 14.93 11.14		2.00 16.93 9.14		2.00 18.93 7.14		2.00 20.93 5.14		2.00 22.93 3.14		2.00 24.93 1.14		1.14 26.07 0.00
NURSES THERAPIST	H	0100				08/25-09/07 09/08-09/21	9/13 9/27	09/22-10/05 10/06-10/19	10/11 10/25	10/20-11/02 11/03-11/16	11/8 11/22	11/17-11/30 12/01-12/14	12/6 12/20	12/15-12/28 12/29-01/11 01/12-01/25	1/3 1/17 1/31	01/26-02/08 02/09-02/22	2/14 2/28	02/23-03/08 03/09-03/22	3/14 3/28	03/23-04/05 04/06-04/19	4/11 4/25	04/20-05/03 05/04-05/17	5/9 5/23	05/18-05/31 06/01-06/14	6/6 6/20	06/15-06/28 07/13-07/26 07/27-08/09 08/10-08/23 08/24-08/24	7/4 7/18 8/1 8/15 8/29 9/12	
(# of Payrolls) 26.07		mo ytd remaining					2.00 2.00 24.07		2.00 4.00 22.07		2.00 6.00 20.07		2.00 8.00 18.07		3.00 11.00 15.07		2.00 13.00 13.07		2.00 15.00 11.07		2.00 17.00 9.07		2.00 19.00 7.07		2.00 21.00 5.07		5.07 26.07 0.00	
HRLY. ADMINISTRATIVE	Z	1200	06/23-07/06	7/19	7/07-7/20 7/21-8/03 8/04-8/17	8/2 8/16 8/30	8/18-8/31 9/01-9/14	9/13 9/27	9/15-9/28 9/29-10/12	10/11 10/25	10/13-10/26 10/27-11/09	11/8 11/22	11/10-11/23 11/24-12/07	12/6 12/20	12/08-12/21 12/22-1/04 01/05-01/18	1/3 1/17 1/31	1/19-2/01 2/2-2/15	2/14 2/28	2/16-3/1 3/2-3/15	3/14 3/28	3/17-3/30 3/31-4/13	4/11 4/25	4/13-4/26 4/27-5/10	5/9 5/23	5/11-5/24 5/25-6/7	6/6 6/20	6/08-6/21 6/22-7/05	7/3 7/18
(# of Payrolls) 26.07		mo ytd remaining		0.43 0.43 25.64		3.00 3.43 22.64		2.00 5.43 20.64		2.00 7.43 18.64		2.00 9.43 16.64		2.00 11.43 14.64		3.00 14.43 11.64		2.00 16.43 9.64		2.00 18.43 7.64		2.00 20.43 5.64		2.00 22.43 3.64		2.00 24.43 1.64		1.64 26.07 0.00
REGULAR TEACHER OTHER UFT PEDS CSA TITLES (School Year) Q-740 SABBATICALS Q-740 TERMINAL LEAVE EDUCATIONAL (UFT) PARA IEP PARA PROFESSIONAL	Q	0500 0501 0502 0506 0507 0700 0704				9/01-9/15 9/16-9/30	9/16 9/30	10/01-10/15 10/16-10/31	10/15 10/31	11/01-11/15 11/16-11/30	11/15 11/29	12/01-12/15 12/16-12/31	12/16 12/31	1/01-1/14 1/15-1/31	1/15 1/31	2/01-2/14 2/15-2/29	2/14 2/28	3/01-3/14 3/15-3/31	3/14 3/31	4/01-4/15 4/16-4/30	4/15 4/30	5/01-5/15 5/16-5/31	5/15 5/30	6/01-6/15 6/16-6/30	6/16 6/30	7/01-7/15 7/16-7/31 8/01-8/15 8/16-8/31	7/15 7/31 8/14 8/31	
(# of Payrolls) 24		mo ytd remaining					2.00 2.00 22.00		2.00 4.00 20.00		2.00 6.00 18.00		2.00 8.00 16.00		2.00 10.00 14.00		2.00 12.00 12.00		2.00 14.00 10.00		2.00 16.00 8.00		2.00 18.00 6.00		2.00 20.00 4.00		4.00 24.00 0.00	
12m TITLES (Year Round)	Q		7/01-7/15 7/16-7/31	7/15 7/30	8/01-8/15 8/16-8/31	8/15 8/31	9/01-9/15 9/16-9/30	9/16 9/30	10/01-10/15 10/16-10/31	10/15 10/31	11/01-11/15 11/16-11/30	11/15 11/29	12/01-12/15 12/16-12/31	12/16 12/31	1/01-1/14 1/15-1/31	1/15 1/31	2/01-2/15 2/16-2/28	2/14 2/28	3/01-3/15 3/16-3/31	3/14 3/31	4/01-4/15 4/16-4/29	4/15 4/30	5/01-5/16 5/17-5/31	5/15 5/30	6/01-6/15 6/16-6/30	6/16 6/30		
(# of Payrolls) 24		mo ytd remaining		2.00 2.00 22.00		2.00 4.00 20.00		2.00 6.00 18.00		2.00 8.00 16.00		2.00 10.00 14.00		2.00 12.00 10.00		2.00 14.00 8.00		2.00 16.00 8.00		2.00 18.00 6.00		2.00 20.00 4.00		2.00 22.00 2.00		2.00 24.00 0.00		

*Payrolls are aligned with each month based on the check date, not the service period (which lags behind the check date).

