



FINANCIAL
STATUS
REPORT

FY 2017

September 2016

NYC™ Department
of Education



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JOHN WALL
Chief Administrator

MEMORANDUM

October 4, 2016

To: Members of the Comprehensive Financial Monitoring Task Force

From: John Wall

Re: FY 2017 September Financial Status Report

The Department of Education is pleased to submit the first Financial Status Report (FSR) for FY 2017. The fiscal reports included in this document reflect the City's FY 2017 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.

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

Thank you.

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

FY2017
SEPTEMBER 2016 FSR
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Department of Education of the City of New York
Current Approved Budget Condition
as of 9/21/2016

Unit of Appropriation	FY2017 Adopted Budget 7/1/16	Approved Modifications 7/1/16 - 9/21/16	City Budget 9/21/16
401 General Ed Instruction & School Leadership - PS	\$6,164,926,031	\$199,186	\$6,165,125,217
402 General Ed Instruction & School Leadership - OTPS	861,700,587	560,908	862,261,495
403 Special Ed Instruction & School Leadership - PS	1,552,538,005	0	1,552,538,005
404 Special Ed Instruction & School Leadership - OTPS	5,349,878	0	5,349,878
406 Charter Schools - OTPS	1,711,375,121	0	1,711,375,121
407 Universal Pre-K - PS	427,550,363	962,422	428,512,785
408 Universal Pre-K - OTPS	435,798,668	(937,422)	434,861,246
415 School Support Organization - PS	278,250,283	(450,528)	277,799,755
416 School Support Organization - OTPS	32,585,425	(123,908)	32,461,517
421 Citywide Special Ed Instruction & School Leadership - PS	1,006,906,463	0	1,006,906,463
422 Citywide Special Ed Instruction & School Leadership - OTPS	22,464,246	0	22,464,246
423 Special Ed Instructional Support - PS	309,772,783	0	309,772,783
424 Special Ed Instructional Support - OTPS	235,141,406	0	235,141,406
435 School Facilities - PS	192,661,757	0	192,661,757
436 School Facilities - OTPS	810,658,602	31,643	810,690,245
438 Pupil Transportation - OTPS	1,131,169,903	0	1,131,169,903
439 School Food Services - PS	222,814,288	0	222,814,288
440 School Food Services - OTPS	295,107,727	0	295,107,727
442 School Safety - OTPS	357,190,809	0	357,190,809
444 Energy & Leases - OTPS	477,904,833	0	477,904,833
453 Central Administration - PS	195,260,887	(501,553)	194,759,334
454 Central Administration - OTPS	155,574,734	127,111	155,701,845
461 Fringe Benefits - PS	3,066,394,184	188,784	3,066,582,968
470 Special Education Pre-K Contract Payments - OTPS	854,197,732	0	854,197,732
472 Contract & Foster Care Payments - OTPS	677,365,819	0	677,365,819
474 Non-Public School and FIT Payments - OTPS	65,036,284	0	65,036,284
TOTAL Tax-levy Funding	\$21,545,696,818	\$56,643	\$21,545,753,461
481 Categorical Programs PS	1,040,699,834	5,093,004	1,045,792,838
482 Categorical Programs OTPS	603,142,050	1,973,349	605,115,399
TOTAL Categorical Programs	\$1,643,841,884	\$7,066,353	\$1,650,908,237
GRAND TOTAL	\$23,189,538,702	\$7,122,996	\$23,196,661,698
Plus: <u>Other System-Wide Obligations</u>			
Pension (as per the Adopted Budget)			\$3,928,705,087
Debt Service (as per the Adopted Budget)			1,183,078,498
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION			\$28,308,445,283

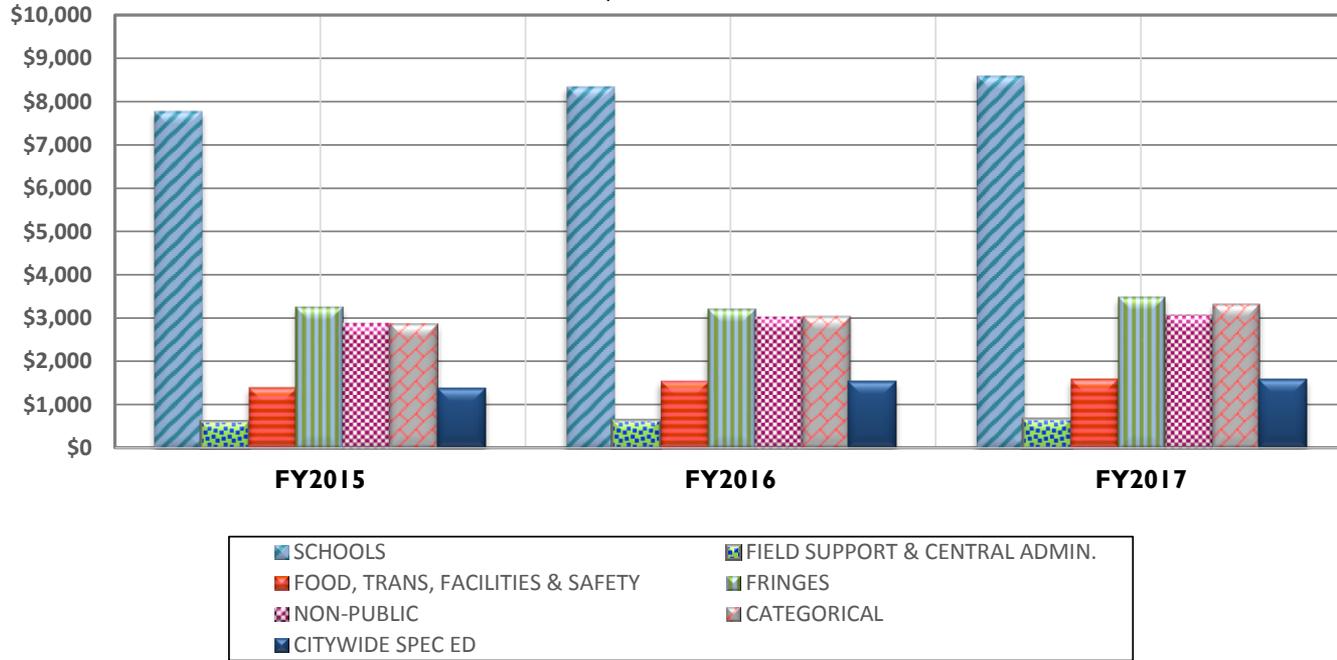
Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 as of 9/21/2016

Approved Modifications **\$7,122,996**

Revenue Source	Amount	Mod #	Date Approved
<u>Intra-City:</u>			
DOHMH - Obesity	\$2,761,986	ICAL13757A	7/21/16
DSNY - Golden Apple	64,000	17T035	8/9/16
DCAS - Solar Cities	383,677	IC16RMR400	8/12/16
DOC - Young Adult Workforce	2,896,192	FY17IC-DOEYAWFP	8/18/16
DFTA - Go Pass Invoices	300	17GOPASS	8/18/16
DOC - Permits	31,643	FY17IC-DOEPS266	8/18/16
DOITT - MoME Arts	12,350	17DOE01	9/6/16
DSNY - Recycling Champions	972,848	17T087	9/13/16
Total	\$7,122,996		

TOTAL Approved Revenue Mods **\$7,122,996**

**NEW YORK CITY DEPARTMENT OF EDUCATION
 FY 2017 ADOPTED BUDGET
 FY 2015 & FY 2016 YTD COMMITMENTS
 BY U/A GROUPING
 \$s in Millions**



Notes: Both Districts and High Schools include Special Education. Support Operations includes Facilities, Transportation, Food Services and School Safety. The majority of Categorical funds are earmarked for Districts, High Schools, Citywide Special Education and UPK. This chart excludes FY 2016 GASB 49 expenses of \$105.8 million for FY 2016 and \$130 million for FY 2015.

Department of Education of the City of New York
Revenue Budget
as of 9/20/2016
(\$ thousands)

Revenue Source	Description	FY 2017 Adopted Budget	Pending Modifications	Current Revenue Estimate
STATE FUNDS				
<i>General Support Aids</i>				
29358	FOUNDATION AID	\$7,104,406.4	\$0.0	\$7,104,406.4
29359	EDUCATION GRANTS	1,200.0	0.0	1,200.0
27920	BUILDING AID - BOE	9,564.2	0.0	9,564.2
27921	TRANSPORTATION AID	499,174.2	0.0	499,174.2
27923	PRIVATE EXCESS COST AID	167,471.5	0.0	167,471.5
27924	CAREER EDUCATION	94,136.0	0.0	94,136.0
29253	COMPUTER ADMINISTRATION AID	29,029.3	0.0	29,029.3
29290	HIGH COST AID	262,831.0	0.0	262,831.0
29605	BUILDING AID - SCA	518,556.5	0.0	518,556.5
29606	BUILDING AID - LEASES	36,324.5	0.0	36,324.5
29627	AID FOR ACADEMIC ACHIEVEMENT	21,659.9	0.0	21,659.9
Sub-Total - General Support Aids		\$8,744,353.5	\$0.0	\$8,744,353.5
<i>Restricted/Categorical Aids</i>				
27900	SCHOOL LUNCH	\$7,612.5	\$0.0	\$7,612.5
27902	UPK EXPANSION & COMPETITIVE GRANT	305,821.1	0.0	305,821.1
27906	SPECIAL GRANTS - MISCELLANEOUS	19,300.0	0.0	19,300.0
27907	TEXTBOOKS	76,291.3	0.0	76,291.3
27914	CHARTER SCHOOLS	64,829.6	0.0	64,829.6
29255	PRE-K HANDICAPPED	500,931.7	0.0	500,931.7
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	30,285.6	0.0	30,285.6
29261	COMPUTER SOFTWARE AID	19,749.7	0.0	19,749.7
29262	COMPUTER HARDWARE AID	14,333.3	0.0	14,333.3
29275	LIBRARY MATERIALS AID	7,226.0	0.0	7,226.0
29292	CHAPTER 721 REIMBURSEMENT	10,000.0	0.0	10,000.0
29295	SUMMER HANDICAPPED AID	135,009.0	0.0	135,009.0
29356	TEACHER CENTERS / MENTOR TEACHER	7,029.0	0.0	7,029.0
29603	SCHOOL BREAKFAST	6,746.2	0.0	6,746.2
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		\$1,499,746.4	\$0.0	\$1,499,746.4
Total - State Funds		\$10,244,099.9	\$0.0	\$10,244,099.9

Department of Education of the City of New York
Revenue Budget
as of 9/20/2016
(\$ thousands)

Revenue Source	Description	FY 2017 Adopted Budget	Pending Modifications	Current Revenue Estimate
FEDERAL FUNDS				
11919	MEDICAID - HEALTH & MEDICAL CARE	\$40,500.0	\$0.0	\$40,500.0
13022	FEDERAL DRUG ABUSE FUNDS	18,691.5	0.0	18,691.5
13901	OFF-SCHOOL TIME MEALS	21,038.1	0.0	21,038.1
13902	FEDERAL SCHOOL LUNCH	300,476.4	0.0	300,476.4
13905	VOCATIONAL EDUCATION	14,294.3	0.0	14,294.3
13907	SCHOOL BREAKFAST PROGRAM	105,778.8	0.0	105,778.8
13912	ECIA TITLE I	679,101.1	0.0	679,101.1
13914	FEDERAL MISCELLANEOUS GRANTS	15,000.0	0.0	15,000.0
13915	IDEA - PROGRAMS FOR THE DISABLED	269,781.6	0.0	269,781.6
13916	INSTALLATION IMPACT AID	5,250.0	0.0	5,250.0
13919	SUMMER FEEDING PROGRAM	18,108.4	0.0	18,108.4
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	108,000.0	0.0	108,000.0
13927	EESA TITLE VII - MAGNET SCHOOLS	10,200.0	0.0	10,200.0
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,550.0	0.0	1,550.0
13939	COMMUNITY LEARNING CENTERS	21,011.4	0.0	21,011.4
13941	TITLE III-LEP & IMMIGRATION STUDENTS	34,006.2	0.0	34,006.2
13945	TITLE I - COMPETITIVE	30,000.0	0.0	30,000.0
14717	PRESCHOOL DEVELOPMENT GRANTS	9,258.7	0.0	9,258.7
Sub-Total - Federal Funds		\$1,702,046.3	\$0.0	\$1,702,046.3
INTRA - CITY				
00595	OTHER SERVICES/FEES (Board of Elections - Poll Site Improvements)	\$942.2	\$0.0	\$942.2
00595	OTHER SERVICES/FEES (DOC - Young Adult Workforce)	0.0	2,896.2	2,896.2
00595	OTHER SERVICES/FEES (DFTA - Go Pass)	0.0	0.3	0.3
00595	OTHER SERVICES/FEES (DOHMH - Obesity Programs)	0.0	2,762.0	2,762.0
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 (DOHMH - Collective Bargaining)	20.0	0.0	20.0
00595	OTHER SERVICES/FEES (DOHMH - Medical Supplies)	0.0	383.7	383.7
00595	OTHER SERVICES/FEES (DYCD - Beacon Program)	2,996.8	0.0	2,996.8
00595	OTHER SERVICES/FEES (Sanitation - Golden Apple)	0.0	64.0	64.0
00595	OTHER SERVICES/FEES (MOME - ARTS)	0.0	12.4	12.4
00595	OTHER SERVICES/FEES (DSNY - Recycling Champions)	0.0	972.8	972.8
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 (NYPD - Rental)	131.0	0.0	131.0
00596	INTRA - CITY RENTALS (DOC - Permits)	0.0	31.6	31.6
Sub-Total - Intra-City		\$10,225.8	\$7,123.0	\$17,348.8

Department of Education of the City of New York
Revenue Budget
as of 9/20/2016
(\$ thousands)

Revenue Source	Description	FY 2017 Adopted Budget	Pending Modifications	Current Revenue Estimate
MISCELLANEOUS FEES & GRANTS				
00460	EDUC. SERVICE FEES (School Lunch)	\$12,750.0	\$0.0	\$12,750.0
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	8,174.0	0.0	8,174.0
Sub-Total - Miscellaneous Fees & Grants		\$55,924.0	\$0.0	\$55,924.0
OTHER CATEGORICAL				
31938	SUPPLEMENTAL WELFARE BENEFITS	\$48,289.1	\$0.0	\$48,289.1
41900	PRIVATE GRANTS	50,000.0	0.0	50,000.0
41905	SCA CONSTRUCTION	49,489.9	0.0	49,489.9
41911	NON-RESIDENT TUITION	1,000.0	0.0	1,000.0
41917	RETIREMENT BENEFITS (BERS)	6,680.2	0.0	6,680.2
Sub-Total - Other Categorical		\$155,459.3	\$0.0	\$155,459.3
Total Revenue		\$12,167,755.3	\$7,123.0	\$12,174,878.3
City Tax-Levy Funding		\$11,065,484.9	\$0.0	\$11,065,484.9
ADJUSTMENTS:				
- Miscellaneous Fees & Grants - included in City Tax-Levy Funding				(\$55,924.0)
- State Building Aid - not included in operating budget				(2,500.0)
- CD Violation Removal				14,722.5
Total Adjustments				(\$43,701.5)
CURRENT OPERATING BUDGET				\$23,196,661.7

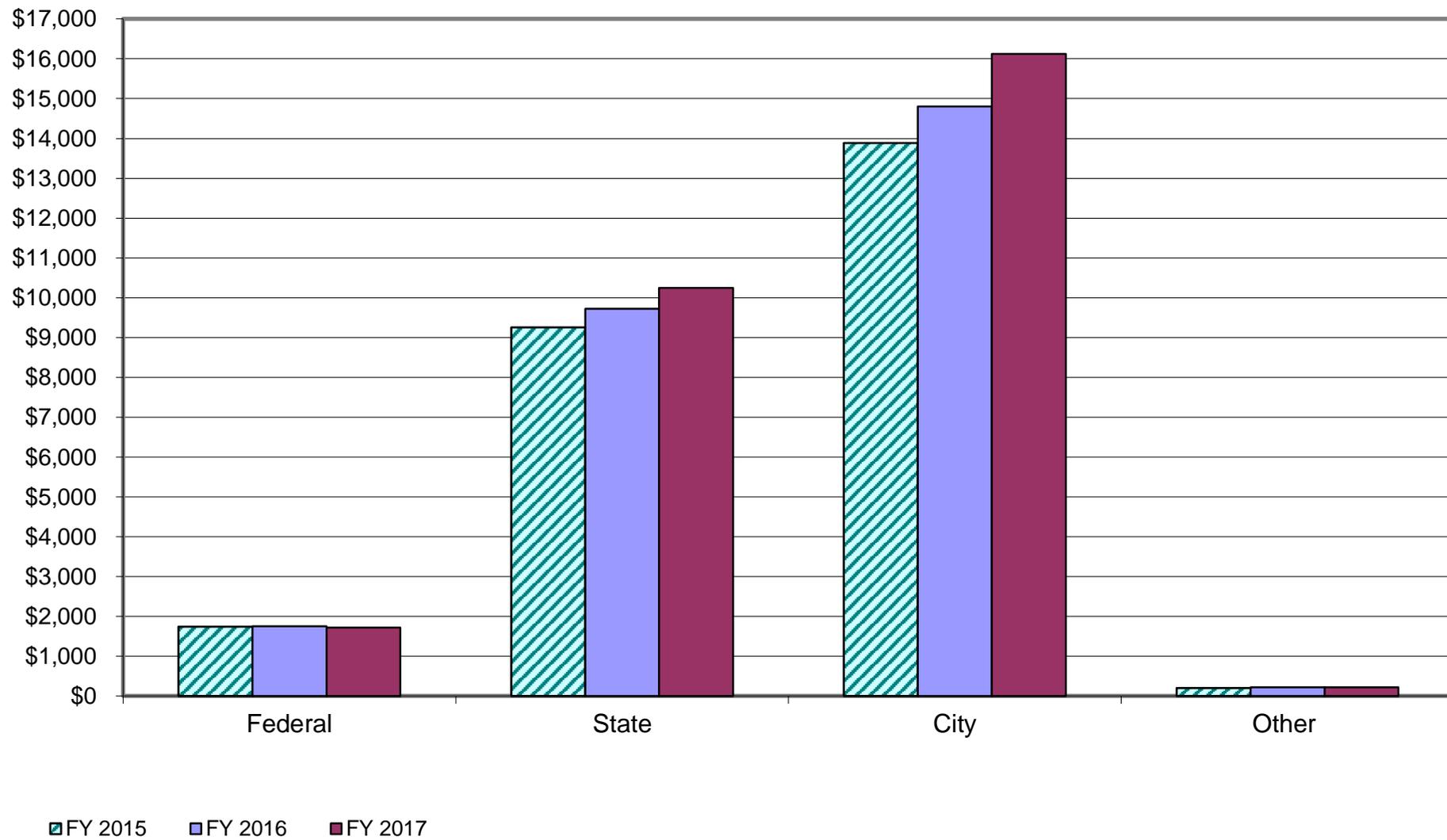
Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 9/20/2016
(\$ thousands)

Revenue Source	Description	FY 2017 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 9/20/16	Cash Applied YTD - 9/20/16	Percentage Claimed YTD - 9/20/16
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	\$7,104,406.4	\$7,104,406.4	\$0.0	\$0.0	0.0%
29359	EDUCATION GRANTS	1,200.0	1,200.0	0.0	0.0	0.0%
27920	BUILDING AID - BOE	9,564.2	9,564.2	0.0	0.0	0.0%
27921	TRANSPORTATION AID	499,174.2	499,174.2	0.0	0.0	0.0%
27923	PRIVATE EXCESS COST AID	167,471.5	167,471.5	0.0	0.0	0.0%
27924	CAREER EDUCATION	94,136.0	94,136.0	0.0	0.0	0.0%
29253	COMPUTER ADMINISTRATION AID	29,029.3	29,029.3	0.0	0.0	0.0%
29290	HIGH COST AID	262,831.0	262,831.0	0.0	0.0	0.0%
29605	BUILDING AID - SCA	518,556.5	518,556.5	0.0	0.0	0.0%
29606	BUILDING AID - LEASES	36,324.5	36,324.5	0.0	0.0	0.0%
29627	AID FOR ACADEMIC ACHIEVEMENT	21,659.9	21,659.9	0.0	0.0	0.0%
Sub-Total - General Support Aids		\$8,744,353.5	\$8,744,353.5	\$0.0	\$0.0	0.0%
<i>Restricted/Categorical Aids</i>						
27900	SCHOOL LUNCH	\$7,612.5	\$7,612.5	\$0.0	\$0.0	0.0%
27902	UPK EXPANSION & COMPETITIVE GRANT	305,821.1	305,821.1	0.0	0.0	0.0%
27906	SPECIAL GRANTS - MISCELLANEOUS	19,300.0	19,300.0	2,377.2	2,377.2	12.3%
27907	TEXTBOOKS	76,291.3	76,291.3	0.0	0.0	0.0%
27914	CHARTER SCHOOLS	64,829.6	64,829.6	0.0	0.0	0.0%
29255	PRE-K HANDICAPPED	500,931.7	500,931.7	0.0	0.0	0.0%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	30,285.6	30,285.6	0.0	0.0	0.0%
29261	COMPUTER SOFTWARE AID	19,749.7	19,749.7	0.0	0.0	0.0%
29262	COMPUTER HARDWARE AID	14,333.3	14,333.3	0.0	0.0	0.0%
29275	LIBRARY MATERIALS AID	7,226.0	7,226.0	0.0	0.0	0.0%
29292	CHAPTER 721 REIMBURSEMENT	10,000.0	10,000.0	1,376.0	1,376.0	13.8%
29295	SUMMER HANDICAPPED AID	135,009.0	135,009.0	0.0	0.0	0.0%
29356	TEACHER CENTERS / MENTOR TEACHER	7,029.0	7,029.0	0.0	0.0	0.0%
29603	SCHOOL BREAKFAST	6,746.2	6,746.2	0.0	0.0	0.0%
29614	UNIVERSAL PRE-KINDERGARTEN	224,946.6	224,946.6	0.0	0.0	0.0%
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	15,000.0	7,200.0	7,200.0	48.0%
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		\$1,499,746.4	\$1,499,746.4	\$15,253.2	\$15,253.2	1.0%
Total - State Funds		\$10,244,099.9	\$10,244,099.9	\$15,253.2	\$15,253.2	0.1%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 9/20/2016
(\$ thousands)

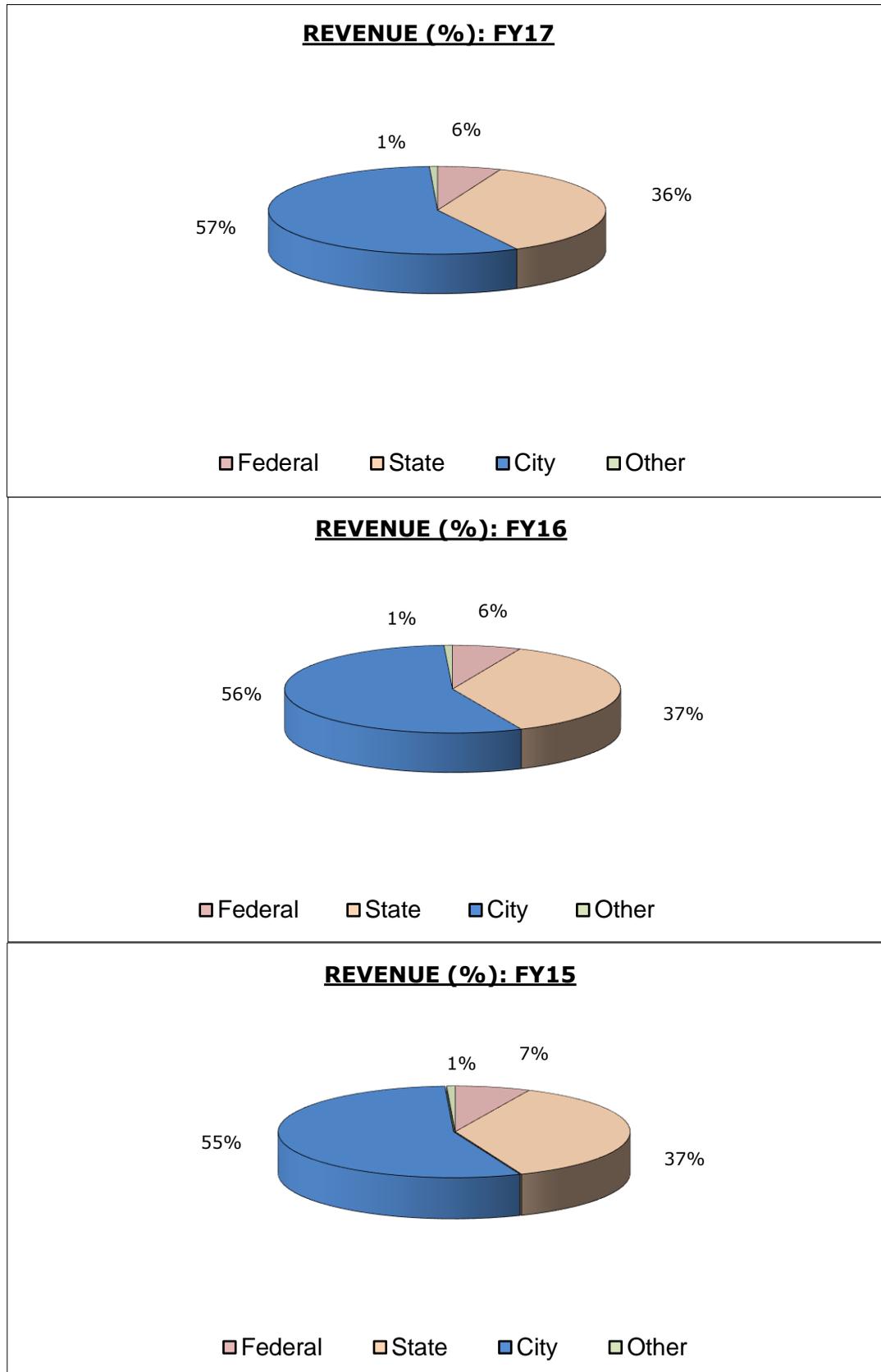
Revenue Source	Description	FY 2017 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 9/20/16	Cash Applied YTD - 9/20/16	Percentage Claimed YTD - 9/20/16
FEDERAL FUNDS						
11919	MEDICAID - HEALTH & MEDICAL CARE	\$40,500.0	\$40,500.0	\$0.0	\$0.0	0.0%
13022	FEDERAL DRUG ABUSE FUNDS	18,691.5	18,691.5	0.0	0.0	0.0%
13901	OFF-SCHOOL TIME MEALS	21,038.1	21,038.1	0.0	0.0	0.0%
13902	FEDERAL SCHOOL LUNCH	300,476.4	300,476.4	0.0	0.0	0.0%
13905	VOCATIONAL EDUCATION	14,294.3	14,294.3	0.0	0.0	0.0%
13907	SCHOOL BREAKFAST PROGRAM	105,778.8	105,778.8	0.0	0.0	0.0%
13912	ECIA TITLE I	679,101.1	679,101.1	0.0	0.0	0.0%
13914	FEDERAL MISCELLANEOUS GRANTS	15,000.0	15,000.0	0.0	0.0	0.0%
13915	IDEA - PROGRAMS FOR THE DISABLED	269,781.6	269,781.6	0.0	0.0	0.0%
13916	INSTALLATION IMPACT AID	5,250.0	5,250.0	0.0	0.0	0.0%
13919	SUMMER FEEDING PROGRAM	18,108.4	18,108.4	106.7	106.7	0.6%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	108,000.0	108,000.0	0.0	0.0	0.0%
13927	EESA TITLE VII - MAGNET SCHOOLS	10,200.0	10,200.0	0.0	0.0	0.0%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,550.0	1,550.0	0.0	0.0	0.0%
13939	COMMUNITY LEARNING CENTERS	21,011.4	21,011.4	0.0	0.0	0.0%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	34,006.2	34,006.2	0.0	0.0	0.0%
13945	TITLE I COMPETITIVE	30,000.0	30,000.0	0.0	0.0	0.0%
14717	PRESCHOOL DEVELOPMENT GRANTS	9,258.7	9,258.7	0.0	0.0	0.0%
Sub-Total - Federal Funds		\$1,702,046.3	\$1,702,046.3	\$106.7	\$106.7	0.0%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	\$48,289.1	\$48,289.1	\$10,060.2	\$10,060.2	20.8%
41900	PRIVATE GRANTS	50,000.0	50,000.0	28,030.9	27,806.7	56.1%
41905	SCA CONSTRUCTION	49,489.9	49,489.9	0.0	0.0	0.0%
41911	NON-RESIDENT TUITION	1,000.0	1,000.0	0.0	0.0	0.0%
41917	RETIREMENT SYSTEM (BERS)	6,680.2	6,680.2	0.0	0.0	0.0%
Sub-Total - Other Categorical		\$155,459.3	\$155,459.3	\$38,091.1	\$37,866.9	24.5%
Total Revenue		\$12,101,605.5	\$12,101,605.5	\$53,451.0	\$53,226.8	0.4%

**NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUE TREND AS OF ADOPTED BUDGET: FY2015 - FY2017
\$'s in Millions**



Note: City funds include Pension and Debt Service.

**NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUES AS % OF ADOPTED BUDGET: FY2015 - FY2017**



Note: City funds include pension and debt service. 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
as of 9/15/2016
(\$ thousands)

Unit of Appropriation	FY 2017 Current City Budget	Year-to-Date Commitments 9/15/16	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$6,165,125.22	\$357,109.6	5.8%	\$5,808,015.6
402 General Ed Instruction & School Leadership OTPS	862,261.5	222,004.4	25.7%	640,257.1
403 Special Ed Instruction & School Leadership PS	1,552,538.0	67,159.6	4.3%	1,485,378.4
404 Special Ed Instruction & School Leadership OTPS	5,349.9	706.1	13.2%	4,643.8
406 Charter Schools - OTPS	1,711,375.1	1,701,283.8	99.4%	10,091.3
407 Universal Pre-K - PS	428,512.8	15,172.3	3.5%	413,340.5
408 Universal Pre-K - OTPS	434,861.2	266,665.6	61.3%	168,195.7
415 School Support Organization - PS	277,799.8	45,763.8	16.5%	232,036.0
416 School Support Organization - OTPS	32,461.5	5,870.2	18.1%	26,591.3
421 Citywide Special Ed Instruction & School Leadership - PS	1,006,906.5	74,903.5	7.4%	932,002.9
422 Citywide Special Ed Instruction & School Leadership - OTPS	22,464.2	4,895.6	21.8%	17,568.6
423 Special Ed Instructional Support - PS	309,772.8	15,246.0	4.9%	294,526.7
424 Special Ed Instructional Support - OTPS	235,141.4	87,711.0	37.3%	147,430.4
435 School Facilities - PS	192,661.8	78,291.9	40.6%	114,369.8
436 School Facilities - OTPS	810,690.2	665,745.2	82.1%	144,945.0
438 Pupil Transportation - OTPS	1,131,169.9	994,517.5	87.9%	136,652.4
439 School Food Services - PS	222,814.3	24,570.7	11.0%	198,243.6
440 School Food Services - OTPS	295,107.7	120,598.4	40.9%	174,509.3
442 School Safety - OTPS	357,190.8	-	0.0%	357,190.8
444 Energy & Leases - OTPS	477,904.8	222,288.1	46.5%	255,616.7
453 Central Administration - PS	194,759.3	32,208.4	16.5%	162,551.0
454 Central Administration - OTPS	155,701.8	46,908.7	30.1%	108,793.1
461 Fringe Benefits - PS	3,066,583.0	233,504.3	7.6%	2,833,078.7
470 Special Education Pre-K Contract Payments - OTPS	854,197.7	692,515.1	81.1%	161,682.6
472 Contract & Foster Care Payments - OTPS	677,365.8	457,471.3	67.5%	219,894.5
474 Non-Public School and FIT Payments - OTPS	65,036.3	19,900.0	30.6%	45,136.3
Total Tax-levy Funding PS & OTPS	\$21,545,753.5	\$6,453,011.1	30.0%	\$15,092,742.3
481 Categorical Programs - PS	1,045,792.8	\$126,882.0	12.1%	\$918,910.8
482 Categorical Programs OTPS	605,115.4	131,325.3	21.7%	473,790.1
Subtotal Reimbursable Programs	\$1,650,908	\$258,207	15.6%	\$1,392,701
Grand Total	\$23,196,661.7	\$6,711,218.5	28.9%	\$16,485,443.2
Summary				
Personal Services	\$14,463,266.2	\$1,070,812.1	7.4%	\$13,392,454.1
OTPS	8,733,395.5	5,640,406.4	64.6%	3,092,989.1
Grand Total	\$23,196,661.7	\$6,711,218.5	28.9%	\$16,485,443.2

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 9/15/2016
(\$ thousands)

Personal Service Budget Categories	FY 2017 Current City Budget	Year-to-Date Commitments	Balance Available
001 Non-Pedagogic Personal Service	\$755,806.8	\$103,339.4	\$652,467.5
005 Pedagogic Personal Service	9,003,164.3	531,078.1	8,472,086.1
021 Part Time Positions in Headcount	1,533.0	350.1	1,182.9
031 Hourly Personal Service in FTEs	532,986.5	23,592.5	509,394.0
035 Custodial	136,983.1	65,375.8	71,607.2
040 Educational Differential	2,000.0	207.2	1,792.8
041 Assignment Differential	645.7	85.5	560.2
042 Longevity Differential-pensionable	13,124.8	2,384.8	10,740.0
043 Shift Differential	93.7	15.0	78.7
046 Terminal Leave	27,617.4	761.1	26,856.3
047 Overtime	11,879.9	1,088.6	10,791.2
049 Back Pay - prior years	5,846.9	53,131.7	(47,284.8)
050 Payments - Beneficiaries Deceased Staff	75.0	14.5	60.5
051 Salary Adjustments - CB Lump Sums	209.4	-	209.4
054 Salary Review Adjustments	0.4	-	0.4
055 Salary Adjustments Labor Reserve	-	5.1	(5.1)
057 Lump Sum Payment	409.0	-	409.0
058 Prep Period Coverage	22,923.0	-	22,923.0
060 Interest on Deferred Wages/Late Wage Adj.	1,375.5	111.5	1,264.0
061 Supper Money	362.2	14.1	348.1
062 Health Insurance	2,222,040.2	126,425.5	2,095,614.8
063 Disability Benefits Insurance	611.3	25.6	585.7
064 Uniform Allowance	600.3	-	600.3
065 Social Security	844,844.9	63,796.6	781,048.2
066 Unemployment Insurance	20,420.3	-	20,420.3
067 Welfare Benefits	385,792.3	31,287.5	354,504.7
081 Annuity for Pedagogues at Maximum	33,952.0	4,377.6	29,574.4
085 Workers' Compensation	40,039.7	7,465.4	32,574.2
091 Per Session	397,928.7	55,917.9	342,010.8
095 Payroll Refunds	-	(39.2)	39.2
TOTAL PERSONAL SERVICE	\$14,463,266.2	\$1,070,812.1	\$13,392,454.1

Department of Education of the City of New York
Year-to-Date Commitments: OTPS by Category
as of 9/15/2016
(\$ thousands)

OTPS Budget Categories		FY 2017			
		Current City Budget	Year-to-Date Commitments	Percent Committed	Balance Available
100	Supplies & Materials - General	\$399,347.8	\$66,242.3	16.6%	\$333,105.4
109	Fuel Oil	42,206.1	10,100.0	23.9%	32,106.1
110	Food and Forage Supplies	244,825.9	107,718.7	44.0%	137,107.3
199	Data Processing Supplies	29,928.3	13,337.7	44.6%	16,590.6
300	Equipment	86,185.4	13,315.8	15.5%	72,869.6
337	Text Books	116,440.2	37,031.5	31.8%	79,408.7
338	Library Books	18,066.6	966.1	5.3%	17,100.5
400	Non-Contractual Services	807,034.2	36,290.2	4.5%	770,744.0
402	Telephone & Other Communications	40,067.1	9,426.0	23.5%	30,641.1
414	Rentals - Land, Building and Structures	217,311.0	215,727.4	99.3%	1,583.6
423	Heat, Light and Power Services	223,256.6	2,000.0	0.9%	221,256.6
451	Local Travel Expenditures - General	19,102.4	3,187.5	16.7%	15,914.9
600	Contractual Services - General	46,771.8	17,100.0	36.6%	29,671.8
602	Telecommunication Maintenance - Contractual	5,815.6	2,155.7	37.1%	3,660.0
607	Maintenance & Repairs - Motor Vehicle - Contract.	178.3	115.0	64.5%	63.4
612	Office Equipment Maintenance - Contractual	1,823.0	147.9	8.1%	1,675.2
613	Data Processing Equip. - Maintenance & Repair	31,964.9	18,951.2	59.3%	13,013.8
615	Printing Contracts - Contractual	6,571.2	4,132.7	62.9%	2,438.5
619	Security Services - Contractual	322.4	50.0	15.5%	272.4
622	Temporary Services - Contractual	24,580.3	15,853.9	64.5%	8,726.4
624	Cleaning Services - Contractual	180.6	1.1	0.6%	179.5
633	Transportation Expenditures - Contractual	4,881.8	1,514.4	31.0%	3,367.4
668	Transportation for Reimbursable Programs	53.1	-	0.0%	53.1
669	Transportation of Pupils - Contractual	1,138,010.1	1,079,247.9	94.8%	58,762.3
670	Payments to Contract Schools (Handicapped Svc)	1,405,377.2	1,126,377.4	80.1%	278,999.7
671	Training Programs for City Employees - Contract.	4,646.7	1,246.4	26.8%	3,400.3
672	Payments to Charter Schools- Contractual	1,697,559.5	1,695,293.0	99.9%	2,266.4
676	Maintenance & Repair - Infrastructure - Contractual	761,253.3	639,446.0	84.0%	121,807.4
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	3,210.0	2,407.0	75.0%	803.0
682	Legal Services - Contractual	12,061.7	5,313.6	44.1%	6,748.1
683	Engineering & Architectural Services - Contractual	255.4	213.7	83.7%	41.6
684	Data Processing Consultant Services	57,175.5	10,030.5	17.5%	47,145.0
685	Professional Svcs. - Direct Educ. Svcs. to Students	862,496.7	345,332.0	40.0%	517,164.6
686	Professional Svcs. - Other - Contractual	149,639.7	82,220.1	54.9%	67,419.6
689	Professional Svcs. - Curricul. & Profess. Develop.	118,927.3	22,554.3	19.0%	96,373.0
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	379.4	759.2	200.1%	(379.8)
700	Fixed Charges - General	1,262.0	-	0.0%	1,262.0
704	Payments to Surety Bonds and Insurance	49,462.9	22,705.0	45.9%	26,757.9
718	Payments for Special Schooling - Handicapped	23,137.1	18,725.7	80.9%	4,411.5
719	Judgements & Claims - Other	5,947.2	6.6	0.1%	5,940.6
730	Tuition Payments for Out-of-City Foster Care	8,027.7	-	0.0%	8,027.7
731	Health Service Charge - Out-of-City Foster Care	2,390.2	17.3	0.7%	2,372.9
772	NYC Transit Authority - Reduced Fares (Students)	135.0	108.0	80.0%	27.0
773	Private Bus Comp. - Reduced Fares (Students)	15,450.3	1,142.7	7.4%	14,307.6
791	Tuition Payments to Other School Districts	3,826.1	551.4	14.4%	3,274.6
793	Payments to Fashion Institute of Technology	45,849.6	11,343.4	24.7%	34,506.2
TOTAL OTHER THAN PERSONAL SERVICE		\$8,733,395.5	\$5,640,406.4	64.6%	\$3,092,989.1

PAYROLL PERIODS AND CHECK DATES - FY 2017 * 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		TOTAL PAYROLLS
			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	6/26-7/09	7/15	7/24-8/6	8/12	8/21-9/3	9/9	9/18-10/1	10/7	10/16-10/29	11/4	11/13-11/26	12/2	12/25-1/7	1/13	1/22-2/4	2/10	2/19-3/4	3/10	3/19-4/1	4/7	4/16-4/29	5/5	5/14-5/27	6/2	6/11-6/24	6/30	26.07
		0200	7/10-7/23	7/29	8/7-8/20	8/26	9/4-9/17	9/23	10/2-10/15	10/21	10/30-11/12	11/18	11/27-12/10	12/16	1/8-1/21	1/27	2/5-2/18	2/24	3/5-3/18	3/24	4/2-4/15	4/21	4/30-5/13	5/19	5/28-6/10	6/16	6/25-7/8	7/14	
		0400 0600												12/11-12/24	12/30														
(# of Payrolls) 26.07		mo ytd remaining	1.64 1.64 24.43	2.00 3.64 22.43	2.00 5.64 20.43	2.00 7.64 18.43	2.00 9.64 16.43	3.00 12.64 13.43	2.00 14.64 11.43	2.00 16.64 9.43	2.00 18.64 7.43	2.00 20.64 5.43	2.00 22.64 3.43	2.00 24.64 1.43	1.43 26.07 0.00														
NURSES THERAPIST	H	0100				8/21-9/3	9/9	9/18-10/1	10/7	10/16-10/29	11/4	11/13-11/26	12/2	12/25-1/7	1/13	1/22-2/4	2/10	2/19-3/4	3/10	3/19-4/1	4/7	4/16-4/29	5/5	5/14-5/27	6/2	6/11-6/24	6/30	26.00	
					9/4-9/17	9/23	10/2-10/15	10/21	10/30-11/12	11/18	11/27-12/10	12/16	1/8-1/21	1/27	2/5-2/18	2/24	3/5-3/18	3/24	4/2-4/15	4/21	4/30-5/13	5/19	5/28-6/10	6/16	7/9-7/22	7/28			
													12/11-12/24	12/30												7/23-8/5	8/11		8/6-8/19
(# of Payrolls) 26.00		mo ytd remaining				2.00 2.00 24.00	2.00 4.00 22.00	2.00 6.00 20.00	3.00 9.00 17.00	2.00 11.00 15.00	2.00 13.00 13.00	2.00 15.00 11.00	2.00 17.00 9.00	2.00 19.00 7.00	2.00 21.00 5.00	2.00 26.00 0.00													
HRLY. ADMINISTRATIVE	Z	1200	6/19-7/2	7/15	7/17-7/30	8/12	8/14-8/27	9/9	9/11-9/24	10/7	10/9-10/22	11/4	11/6-11/19	12/2	12/18-12/31	1/13	1/15-1/28	2/10	2/12-2/25	3/10	3/12-3/25	4/7	4/9-4/22	5/5	5/7-5/20	6/2	6/4-6/17	6/30	26.07
			7/3-7/16	7/29	7/31-8/132	8/26	8/28-9/10	9/23	9/25-10/8	10/21	10/23-11/5	11/18	11/20-12/3	12/16	1/1-1/14	1/27	1/29-2/11	2/24	2/26-3/11	3/24	3/26-4/8	4/21	4/23-5/6	5/19	5/21-6/3	6/16	6/18-7/1	7/14	
													12/4-12/17	12/30															
(# of Payrolls) 26.07		mo ytd remaining	1.14 1.14 24.93	2.00 3.14 22.93	2.00 5.14 20.93	2.00 7.14 18.93	2.00 9.14 16.93	3.00 12.14 13.93	2.00 14.14 11.93	2.00 16.14 9.93	2.00 18.14 7.93	2.00 20.14 5.93	2.00 22.14 3.93	2.00 24.14 1.93	1.93 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				9/01-9/15	9/15	10/01-10/15	10/14	11/01-11/15	11/15	12/01-12/15	12/15	1/01-1/14	1/13	2/01-2/14	2/15	3/01-3/14	3/15	4/01-4/15	4/14	5/01-5/15	5/15	6/01-6/15	6/15	7/01-7/15	7/14	24.00	
		0501				9/16-9/30	9/30	10/16-10/31	10/31	11/16-11/30	11/30	12/16-12/31	12/30	1/15-1/31	1/31	2/15-2/29	2/28	3/15-3/31	3/31	4/16-4/30	4/28	5/16-5/31	5/31	6/16-6/30	6/30	7/16-7/31	7/31		
		0502 0506 0507 0700 0704																								8/01-8/15	8/15		8/16-8/31
(# of Payrolls) 24.00		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	2.00 22.00 2.00	2.00 24.00 0.00	2.00 26.00 0.00											
12m TITLES (Year Round)	Q		7/01-7/15	7/15	8/01-8/15	8/15	9/01-9/15	9/15	10/01-10/15	10/14	11/01-11/15	11/15	12/01-12/15	12/15	1/01-1/14	1/13	2/01-2/15	2/15	3/01-3/15	3/15	4/01-4/15	4/14	5/01-5/16	5/15	6/01-6/15	6/15	24.00		
			7/16-7/31	7/30	8/16-8/31	8/31	9/16-9/30	9/30	10/16-10/31	10/31	11/16-11/30	11/30	12/16-12/31	12/30	1/15-1/31	1/31	2/16-2/28	2/28	3/16-3/31	3/31	4/16-4/29	4/28	5/17-5/31	5/31	6/16-6/30	6/30			
(# of Payrolls) 24.00		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	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.

PAYROLL PERIODS AND CHECK DATES - FY 2017 * 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		TOTAL PAYROLLS
			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	
PER DIEM & PER SESSION	T	1300 1000	7/1-7/15	8/2	7/16-7/31	8/16	8/16-8/31	9/20	09/1-09/15	10/5	10/1-10/15	11/1	11/01-11/15	12/5	12/01-12/15	1/4	1/01-1/15	2/1	2/01-2/15	3/10	3/1-3/15	3/31	4/01-4/15	5/4	5/01-5/15	6/1	6/01-6/15	7/5	180 days
(# of Elem & Middle School Days Based on School Calendar) 180 Days		mo ytd remaining	10 days 0 days 180 days		21 days 0 days 180 days		12 days 0 days 180 days		16 days 16 days 164 days		17 days 33 days 147 days		18 days 51 days 129 days		17 days 68 days 112 days		21 days 89 days 91 days		15 days 104 days 76 days		23 days 127 days 53 days		13 days 140 days 40 days		21 days 161 days 19 days		19 days 180 days 0 days		
CUSTODIAL	CUST	0300	7/1-7/14	7/14	7/29-8/11	8/11	8/26-9/8	9/8	9/23-10/6	10/6	10/21-11/3	11/3	11/18-12/01	12/1	12/30-1/12	1/12	1/27-2/9	2/9	2/24-3/9	3/19	3/24-4/6	4/6	4/21-5/4	5/4	5/19-6/1	6/1	6/16-6/29	6/29	26.07
(# 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		2.00 10.00 16.07		3.00 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		2.00 23.00 3.07		2.00 25.00 1.07		1.07 26.07 0.00		
FAMILY PARA (DC 37) SCHOOL AIDES SCHOOL LUNCH HOURLY	E	0750 0800 0900					8/24-9/6	9/21	9/7-9/20	10/6	10/05-10/18	11/3	11/2-11/15	12/1	12/14-12/27	1/12	1/11-1/24	2/9	2/8-2/21	3/9	3/8-3/21	4/6	4/5-4/18	5/4	5/3-5/16	6/1	5/31-6/13	6/29	26.00
(Prelim # of Payrolls) 26.00		mo ytd remaining					1.00 1.00 25.00		2.00 3.00 23.00		2.00 5.00 21.00		3.00 8.00 18.00		2.00 10.00 16.00		2.00 12.00 14.00		2.00 14.00 14.00		2.00 16.00 12.00		2.00 18.00 8.00		2.00 20.00 6.00		6.00 26.00 0.00		
SCHOOL GUARDS	E	0801	6/29-6/30	7/13	7/13-7/26	8/10	8/10-8/23	9/7	9/7-9/20	10/6	10/05-10/18	11/3	11/2-11/15	12/1	12/14-12/27	1/12	1/11-1/24	2/9	2/8-2/21	3/9	3/8-3/21	4/6	4/5-4/18	5/4	5/3-5/16	6/1	5/31-6/13	6/29	26.07
(Prelim # of Payrolls) 26.07		mo ytd remaining	0.86 0.86 25.21		2.00 2.86 23.21		2.00 4.86 21.21		2.00 6.86 19.21		2.00 8.86 17.21		3.00 11.86 14.21		2.00 13.86 12.21		2.00 15.86 10.21		2.00 17.86 8.21		2.00 19.86 6.21		2.00 21.86 4.21		2.00 23.86 2.21		2.21 26.07 (0.00)		

*Payrolls are aligned with each month based on the check date, not the service period.