

**Department of Education of the City of New York**  
 Summary of Comprehensive Fiscal Analysis  
 Personal Services & OTPS  
 (\$ thousands)

Unit of Appropriation	Dept. of Ed City Budget as of 4/17/08	Financial Plan & Other Adjustments	Surplus Roll into FY2009	Anticipated Revenue Adjust.	Adjusted Budget	Expenditures Forecasted	Journal Entries	Total Adjusted Expenditures	Projected Surplus/ (Deficit)	U/A
						<b>E X P E N S E S</b>				
401 General Ed Instruction & School Leadership - PS	5,544,422.7	(83,181.5)	-	(38,070.5)	5,423,170.8	5,403,040.6	1,259.7	5,404,300.3	18,870.5	401
402 General Ed Instruction & School Leadership - OTPS	631,450.5	22,607.6	-	(43.9)	654,014.2	632,371.4	(387.5)	631,984.0	22,030.3	402
403 Special Ed Instruction & School Leadership - PS	1,102,622.8	24,371.0	(56,000.0)	(2,141.0)	1,068,852.7	1,033,416.5	-	1,033,416.5	35,436.2	403
404 Special Ed Instruction & School Leadership - OTPS	4,839.3	-	-	-	4,839.3	3,448.7	-	3,448.7	1,390.6	404
415 School Support Organization - PS	208,666.2	(1,311.9)	-	(1,173.8)	206,180.5	206,180.5	0.0	206,180.5	(0.0)	415
416 School Support Organization - OTPS	17,969.4	(3,901.0)	-	-	14,068.4	14,068.3	-	14,068.3	0.2	416
421 Citywide Special Ed Instruction & School Leadership - PS	652,634.6	25,008.9	-	(5,061.6)	672,581.9	682,001.3	(3,126.7)	678,874.6	(6,292.7)	421
422 Citywide Special Ed Instruction & School Leadership - OTPS	24,615.1	-	-	-	24,615.1	19,234.0	-	19,234.0	5,381.1	422
423 Special Ed Instructional Support - PS	222,330.8	(4.0)	-	(875.4)	221,451.4	219,786.9	(19.0)	219,768.0	1,683.5	423
424 Special Ed Instructional Support - OTPS	125,448.2	20,000.0	-	8,000.0	153,448.2	161,177.9	-	161,177.9	(7,729.7)	424
435 School Facilities - PS	396,170.8	(410.9)	-	(12.9)	395,747.0	394,161.0	(45.6)	394,115.4	1,631.7	435
436 School Facilities - OTPS	152,176.7	(1,000.0)	-	12,072.4	163,249.1	164,532.2	-	164,532.2	(1,283.1)	436
438 Pupil Transportation - OTPS	1,033,910.6	(40,769.8)	-	(10,638.3)	982,502.5	971,522.9	-	971,522.9	10,979.6	438
439 School Food Services - PS	188,484.9	(160.7)	-	(572.5)	187,751.7	193,705.7	(1,433.8)	192,271.9	(4,520.2)	439
440 School Food Services - OTPS	191,989.3	6,454.7	-	-	198,443.9	197,484.1	(377.1)	197,107.0	1,336.9	440
442 School Safety - OTPS	192,751.7	11,317.2	-	-	204,068.9	204,068.9	-	204,068.9	0.0	442
444 Energy & Leases - OTPS	386,146.9	19,560.0	-	-	405,706.9	405,856.8	-	405,856.8	(149.8)	444
453 Central Administration - PS	165,874.7	20,251.7	-	(226.6)	185,899.8	189,265.4	(945.1)	188,320.3	(2,420.4)	453
454 Central Administration - OTPS	238,513.4	(29,736.6)	-	-	208,776.9	208,724.4	0.0	208,724.4	52.4	454
461 Fringe Benefits - PS	2,159,888.6	(6,917.8)	-	(4,223.0)	2,148,747.9	2,223,583.2	(765.1)	2,222,818.1	(74,070.2)	461
470 Special Education Pre-K Contract Payments - OTPS	621,490.5	16,000.0	-	-	637,490.5	637,029.4	-	637,029.4	461.1	470
472 Charter/Contract/Foster Care Payments - OTPS	595,344.7	17,300.0	-	-	612,644.7	612,591.5	-	612,591.5	53.1	472
474 Non-Public School and FIT Payments - OTPS	64,867.1	(973.0)	-	-	63,894.1	62,729.6	-	62,729.6	1,164.5	474
491 Collective Bargaining	19,977.8	7,980.4	-	-	27,958.2	27,958.2	-	27,958.2	0.0	491
<b>TOTAL Tax-levy Funding PS &amp; OTPS</b>	<b>\$14,942,587.4</b>	<b>\$22,484.4</b>	<b>(\$56,000.0)</b>	<b>(\$42,967.0)</b>	<b>\$14,866,104.8</b>	<b>\$14,867,939.5</b>	<b>(\$5,840.2)</b>	<b>\$14,862,099.3</b>	<b>\$4,005.5</b>	<b>Total</b>
481 Categorical Programs - PS	1,343,250.1	(49,167.9)	-	(42,040.3)	1,252,041.9	1,248,837.0	5,463.1	1,254,300.1	(2,258.2)	481
482 Categorical Programs - OTPS	680,852.5	(56,760.3)	-	45,052.4	669,144.6	669,255.1	377.1	669,632.2	(487.6)	482
<b>Subtotal Reimbursable Programs</b>	<b>\$2,024,102.6</b>	<b>(\$105,928.2)</b>	<b>\$0.0</b>	<b>\$3,012.1</b>	<b>\$1,921,186.6</b>	<b>\$1,918,092.1</b>	<b>\$5,840.2</b>	<b>\$1,923,932.4</b>	<b>(\$2,745.8)</b>	<b>Reim.</b>
<b>Grand Total</b>	<b>\$16,966,690.1</b>	<b>(\$83,443.8)</b>	<b>(\$56,000.0)</b>	<b>(\$39,954.9)</b>	<b>\$16,787,291.4</b>	<b>\$16,786,031.6</b>	<b>\$0.0</b>	<b>\$16,786,031.6</b>	<b>\$1,259.7</b>	<b>Grand Total</b>

<i>Summary</i>										
<b>Personal Services</b>	<b>\$12,004,324.2</b>	<b>(\$63,542.7)</b>	<b>(\$56,000.0)</b>	<b>(\$94,397.5)</b>	<b>\$11,790,384.0</b>	<b>\$11,821,936.4</b>	<b>387.5</b>	<b>\$11,822,323.9</b>	<b>(\$31,939.9)</b>	<b>PS</b>
<b>OTPS</b>	<b>\$4,962,365.9</b>	<b>(\$19,901.1)</b>	<b>-</b>	<b>\$54,442.6</b>	<b>\$4,996,907.4</b>	<b>\$4,964,095.2</b>	<b>(387.5)</b>	<b>\$4,963,707.8</b>	<b>\$33,199.6</b>	<b>OTPS</b>
<b>Grand Total</b>	<b>\$16,966,690.1</b>	<b>(\$83,443.8)</b>	<b>(\$56,000.0)</b>	<b>(\$39,954.9)</b>	<b>\$16,787,291.4</b>	<b>\$16,786,031.6</b>	<b>\$0.0</b>	<b>\$16,786,031.6</b>	<b>\$1,259.7</b>	<b>Grand Total</b>

**Notes:**

1. Expenditure Projections include January PEGs.
2. Surplus Roll of \$40 million included in base.
3. Includes anticipated CSA & UFT CB adjustments.
4. Assumes that rolled over encumbrances will be journalized back to the prior year.
5. Disallowances totaling \$20 million have been added to OTPS u/as.