



**FINANCIAL  
STATUS  
REPORT**

**FY 2007**

**MAY 2007**



**New York City Department of Education**



**THE NEW YORK CITY DEPARTMENT OF EDUCATION**  
**JOEL I. KLEIN, *Chancellor***

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52 Chambers Street Room 318 NY, NY 10007  
Phone: 212-374-4222 FAX: 212-374-5586  
E-mail: Solds@schools.nyc.gov

**SUSAN OLDS**  
*Executive Director*

**MEMORANDUM**

May 10, 2007

**To: Members of the Comprehensive Financial Monitoring Task Force**  
**From: Susan Olds**  
**Re: May Financial Status Report**

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The May Financial Status Report (FSR) is available for viewing at [Financial Status Report](#), for printing ([May FSR](#)) or downloading in [Excel format](#). This interim report includes updates to the current operating budget, which has been updated to reflect the January Financial Plan (MN-4), and revenue modifications through May 2<sup>nd</sup>. A summary of the recently released FY2008 Executive Budget is included on page 4.

The next FSR, scheduled to be released in July, will include the third and final expenditure analysis for the year.

Thank you.

c: Joel I. Klein  
Chancellor's Senior Staff  
Division of Budget Operations and Review Senior Staff



**Department of Education of the City of New York**  
**Current Approved Budget Condition**  
as of 5/3/07

Unit of Appropriation	Adopted Budget 7/1/06	Approved FMS Budget 3/29/07	Approved Modifications 3/29/07 - 5/3/07	Current FMS Budget 5/3/07
401 General Ed Instruction & School Leadership PS	4,908,056,950	4,978,404,151	442,946	4,978,847,097
402 General Ed Instruction & School Leadership OTPS	530,473,686	581,474,452	21,350,571	602,825,023
403 Special Ed Instruction & School Leadership PS	901,572,253	1,038,998,558	32,653,875	1,071,652,433
404 Special Ed Instruction & School Leadership OTPS	10,192,000	10,192,000	(509,600)	9,682,400
415 Regional & Citywide Instruction and Operational Admin - PS	212,385,519	204,568,878	(4,165,601)	200,403,277
416 Regional & Citywide Instruction and Operational Admin - OTPS	14,074,072	14,777,775	0	14,777,775
421 Citywide Special Ed Instruction & School Leadership - PS	611,393,489	633,212,117	3,610,872	636,822,989
422 Citywide Special Ed Instruction & School Leadership - OTPS	25,138,400	25,138,400	0	25,138,400
423 Special Ed Instructional Support - PS	161,459,529	170,138,028	601,205	170,739,233
424 Special Ed Instructional Support - OTPS	125,029,918	131,281,413	0	131,281,413
435 School Facilities - PS	389,900,594	388,113,849	6,338,331	394,452,180
436 School Facilities - OTPS	172,727,503	173,611,528	0	173,611,528
438 Pupil Transportation - OTPS	915,813,060	941,986,830	0	941,986,830
439 School Food Services - PS	175,203,337	179,268,304	6,285,943	185,554,247
440 School Food Services - OTPS	174,911,674	174,178,249	7,324,809	181,503,058
442 School Safety - OTPS	169,535,193	169,535,193	0	169,535,193
444 Energy & Leases - OTPS	371,491,111	371,491,111	0	371,491,111
453 Central Administration - PS	146,856,286	167,471,610	116,597	167,588,207
454 Central Administration - OTPS	219,979,952	228,819,900	6,725,000	235,544,900
461 Fringe Benefits - PS	1,967,215,268	2,022,224,664	4,809,078	2,027,033,742
470 Special Education Pre-K Contract Payments - OTPS	548,141,689	545,641,689	0	545,641,689
472 Charter/Contract/Foster Care Payments - OTPS	485,646,260	485,646,260	0	485,646,260
474 Non-Public School and FIT Payments - OTPS	53,799,141	54,137,124	0	54,137,124
491 Collective Bargaining	24,223,609	29,958,099	0	29,958,099
<b>TOTAL Tax-levy Funding</b>	<b>13,315,220,493</b>	<b>13,720,270,182</b>	<b>85,584,026</b>	<b>13,805,854,208</b>
481 Categorical Programs PS	1,355,522,029	1,338,627,214	5,447,562	1,344,074,776
482 Categorical Programs OTPS	783,451,372	652,146,836	42,215,783	694,362,619
<b>TOTAL Categorical Programs</b>	<b>2,138,973,401</b>	<b>1,990,774,050</b>	<b>47,663,345</b>	<b>2,038,437,395</b>
<b>GRAND TOTAL</b>	<b>\$15,454,193,894</b>	<b>\$15,711,044,232</b>	<b>\$133,247,371</b>	<b>\$15,844,291,603</b>
Plus: <u>Other System-Wide Obligations</u>				
Pension (as per Executive Plan)				1,573,203,001
Debt Service (as per Executive Plan)				931,819,292
<b>TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION</b>				<b>\$18,349,313,896</b>

**Department of Education of the City of New York**  
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*  
 as of 5/3/07

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Approved Modifications	\$133,247,371
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Revenue Source	Amount	Mod #	Date Approved
<b>Revenue Modifications:</b>			
Federal	11,951,850	DOE08EXEC017A & FY07BPGRANT	4/17/07 & 4/18/07
State	45,464,137	DOE08EXEC045 & 46	4/18/07
Other Categorical	11,906,732	DOE08EXEC018 & FY07BPGRANT	4/17/07
<b>Total Revenue Modifications</b>	<b>69,322,719</b>		
<b>January Financial Plan Adjustments:</b>			
City	48,227,837	DOE08JAN009-028 (MN-4)	4/23/07
Federal	33,995,046	DOE08JAN014 & 028 (MN-4)	4/23/07
State	956,636	DOE08JAN014 & 032 (MN-4)	4/23/07
Intra-City	1,120,838	OTH816JAN08014 (MN-4)	4/23/07
<b>Total January Financial Plan Adjustments</b>	<b>84,300,357</b>		
<b>Additional Revenue Adjustments:</b>			
Federal	(20,335,705)	DOE08ADOP001	4/26/07
Other Categorical	(40,000)	DOE08ADOP002	4/30/07
<b>Total Additional Revenue Adjustments</b>	<b>(20,375,705)</b>		
<b>TOTAL Approved Revenue Mods</b>		<b>133,247,371</b>	

**Department of Education of the City of New York**

**\$ 000s**

	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>
<b>JANUARY FINANCIAL PLAN - All Funds</b>	<b>\$15,744,446</b>	<b>\$16,675,428</b>	<b>\$17,801,768</b>	<b>\$18,942,007</b>	<b>\$19,463,914</b>
<b>Transfers</b>					
<i>School Surplus Roll</i>	(\$9,000)	\$9,000	-	-	-
FIT Increases	5,777	7,459	7,459	7,459	7,459
PlaNYC 2030 Playgrounds	-	3,519	3,519	3,519	14,841
Heat, Light, and Power	(15,774)	1,340	1,340	1,340	1,340
Fuel	(11,896)	(4,721)	(4,721)	(4,721)	(4,721)
MN-2 Revised	(76)	-	-	-	-
<b>Subtotal</b>	<b>(\$30,969)</b>	<b>\$16,596</b>	<b>\$7,596</b>	<b>\$7,596</b>	<b>\$18,918</b>
<b>New Needs and Other Adjustments</b>					
<i>Instructional Services to Students</i>					
Universal Pre-Kindergarten	-	\$61,545	\$61,545	\$61,545	\$61,545
Related Services	-	46,000	46,000	46,000	46,000
Growth in CTT Registers	-	30,000	30,000	30,000	30,000
Special Ed Pre-K (Tuition and Transportation)	21,399	28,015	25,832	8,008	40,119
Contract Schools (Tuition and Transportation)	4,315	25,960	47,134	54,555	60,888
Autistic Spectrum Disorder (ASD) Growth	-	5,300	5,300	5,300	5,300
Register Change	-	4,688	14,790	83,960	83,960
Charter Schools	-	2,779	19,341	54,587	73,926
<i>Non-Instructional Services to Students</i>					
Pupil Transportation	\$11,706	\$47,711	\$88,424	\$104,378	\$160,272
School Safety OT	11,842	25,836	25,836	25,836	25,836
Lease Adjustment	0	11,909	11,909	11,909	11,909
School Food	901	901	901	901	901
Special Commissioner of Investigation	96	600	511	512	512
<i>Efficiency Savings</i>					
Contract Schools	-	(25,000)	(25,000)	(25,000)	(25,000)
Regional Administration	-	(25,000)	(25,000)	(25,000)	(25,000)
Transportation	-	(10,000)	(10,000)	(10,000)	(10,000)
Facilities	-	(10,000)	(10,000)	(10,000)	(10,000)
Food	-	(5,000)	(5,000)	(5,000)	(5,000)
<i>Increased Services to Students</i>					
General Education	-	30,000	30,000	30,000	30,000
Special Education	-	45,000	45,000	45,000	45,000
<i>Other Adjustments</i>					
MBBA Bond Bank	(\$41,148)	\$0	\$0	\$0	\$0
Mental Health Parity Adjustment	0	(5,523)	(5,951)	(6,409)	(6,813)
State Revenue Adjustments	0	(139,159)	(221,786)	(245,547)	32,262
<b>Subtotal</b>	<b>\$9,111</b>	<b>\$146,562</b>	<b>\$149,786</b>	<b>\$235,535</b>	<b>\$626,618</b>
<i>Revenue Mods</i>					
Federal Revenue Mods	\$11,952	\$1,207	\$1,207	\$1,207	\$1,207
State Revenue Mods	86,612	24,442	24,442	24,442	24,442
Other Categorical Mods	20,265	9,185	9,185	9,185	9,185
<b>Subtotal</b>	<b>\$118,829</b>	<b>\$34,834</b>	<b>\$34,834</b>	<b>\$34,834</b>	<b>\$34,834</b>
<i>Intra-City Mods</i>					
I/C with HRA-Work Experience Program	\$165	\$0	\$0	\$0	\$0
I/C with DOHMH-Alcoholism Program	1,303	0	0	0	0
<b>Subtotal</b>	<b>\$1,468</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal All Adjustments</b>	<b>\$98,439</b>	<b>\$197,993</b>	<b>\$192,217</b>	<b>\$277,966</b>	<b>\$680,371</b>
<b>FY2008 EXECUTIVE BUDGET</b>	<b>\$15,842,885</b>	<b>\$16,873,420</b>	<b>\$17,993,985</b>	<b>\$19,219,973</b>	<b>\$20,144,285</b>

**Department of Education of the City of New York**  
**Revenue Budget**  
as of 5/2/2007  
(\$ thousands)

Revenue Source	Description	FY 2007 Adopted Budget	March Revenue Condition	Pending Modifications	Current Revenue Estimate
<b>STATE FUNDS</b>					
<i>General Support Aids</i>					
27908	NET SUPPORT - OPERATING AID	2,594,383.5	2,604,230.2	(180.6)	2,604,049.6
27920	BUILDING AID - BOE	25,139.2	25,099.7	0.0	25,099.7
27921	TRANSPORTATION AID	403,796.3	430,632.4	(34.1)	430,598.3
27922	PUBLIC EXCESS COST AID	750,910.4	817,464.9	4,315.0	821,779.9
27923	PRIVATE EXCESS COST AID	118,043.1	97,268.7	0.0	97,268.7
27924	CAREER EDUCATION	73,692.2	75,463.7	(8,202.2)	67,261.5
29251	LIMITED ENGLISH PROFICIENCY AID	77,489.0	85,170.1	(37.7)	85,132.4
29253	COMPUTER ADMINISTRATION AID	32,427.4	32,365.2	0.0	32,365.2
29290	HIGH COST AID	209,539.0	167,064.5	28,853.2	195,917.7
29357	SOUND BASIC EDUCATION	421,493.1	421,493.1	0.0	421,493.1
29605	BUILDING AID - SCA	443,081.7	396,717.5	0.0	396,717.5
29606	BUILDING AID - LEASES	25,435.6	25,435.6	0.0	25,435.6
29609	GROWTH AID	871.7	0.0	0.0	0.0
<b>Sub-Total - General Support Aids</b>		<b>\$5,176,302.2</b>	<b>\$5,178,405.6</b>	<b>\$24,713.6</b>	<b>\$5,203,119.2</b>
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	4,814.2
26069	TANF 25%	750.0	-	0.0	0.0
27900	SCHOOL LUNCH	8,581.5	8,864.2	62.4	8,926.6
27902	PRE - KINDERGARTEN	16,533.2	16,533.2	627.0	17,160.2
27903	BILINGUAL EDUCATION	2,037.8	2,037.8	0.0	2,037.8
27904	WELFARE EDUCATION	483.7	1,542.2	0.0	1,542.2
27906	SPECIAL GRANTS - MISCELLANEOUS	20,061.4	15,000.0	0.0	15,000.0
27907	TEXTBOOKS	74,911.1	74,117.2	0.0	74,117.2
27910	SPECIAL READING	29,950.0	29,950.0	0.0	29,950.0
27915	IMPROVING PUPIL PERFORMANCE	36,200.0	36,200.0	0.0	36,200.0
29255	PRE-K HANDICAPPED	321,883.9	338,337.6	1,838.3	340,175.9
29258	MAGNET SCHOOLS	48,175.0	48,175.0	0.0	48,175.0
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	19,185.2	17,000.0	6,000.0	23,000.0
29261	COMPUTER SOFTWARE AID	19,605.3	19,331.2	0.0	19,331.2
29262	COMPUTER HARDWARE AID	11,272.0	11,168.5	0.0	11,168.5
29275	LIBRARY MATERIALS AID	7,852.6	7,742.8	0.0	7,742.8
29279	TEACHER SUPPORT AID (formerly EIT)	62,707.0	62,707.0	0.0	62,707.0
29280	ED RELATED SUPPORT SERVICES AID (ERSSA)	33,013.7	32,666.9	0.0	32,666.9
29292	CHAPTER 721 REIMBURSEMENT	5,600.0	5,600.0	0.0	5,600.0
29295	SUMMER HANDICAPPED AID	100,000.0	100,000.0	15,000.0	115,000.0
29356	TEACHING CENTERS / TEACHER MENTOR	13,660.0	13,660.0	397.0	14,057.0
29603	SCHOOL BREAKFAST	3,396.4	3,263.4	140.1	3,403.5
29604	EXTRAORDINARY NEEDS AID	789,391.3	770,307.6	(14.6)	770,293.0
29613	MINOR MAINTENANCE	33,330.0	33,330.0	0.0	33,330.0
29614	UNIVERSAL PRE-KINDERGARTEN	162,191.8	171,000.0	0.0	171,000.0
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	4,300.0	0.0	4,300.0
29620	EARLY GRADE CLASS SIZE REDUCTION	88,837.8	88,837.8	0.0	88,837.8
29621	TEACHERS FOR TOMORROW	12,000.0	12,000.0	3,000.0	15,000.0
29622	SUMMER SCHOOL	20,391.4	20,177.1	0.0	20,177.1
30400	STOP DWI	0.0	312.8	22.0	334.8
<b>Sub-Total - Restricted/Categorical Aids</b>		<b>\$1,951,116.3</b>	<b>\$1,948,976.5</b>	<b>\$27,072.2</b>	<b>\$1,976,048.7</b>
<b>Total - State Funds</b>		<b>\$7,127,418.5</b>	<b>\$7,127,382.1</b>	<b>\$51,785.8</b>	<b>\$7,179,167.9</b>

**Department of Education of the City of New York**  
**Revenue Budget**  
as of 5/2/2007  
(\$ thousands)

Revenue Source	Description	FY 2007 Adopted Budget	March Revenue Condition	Pending Modifications	Current Revenue Estimate
<b>FEDERAL FUNDS</b>					
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	17,000.0	0.0	17,000.0
11957	TANF	3,574.0	0.0	0.0	0.0
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.6	0.0	14,887.6
13901	OFF-SCHOOL TIME MEALS	16,076.3	14,208.2	4,301.5	18,509.7
13902	FEDERAL SCHOOL LUNCH	220,228.1	236,142.5	(3,266.0)	232,876.5
13905	VOCATIONAL EDUCATION	17,840.6	17,840.6	2,720.4	20,561.0
13907	SCHOOL BREAKFAST PROGRAM	43,975.7	43,588.7	1,754.0	45,342.7
13910	FEDERAL BILINGUAL EDUCATION	4,053.0	4,053.0	(2,627.1)	1,425.9
13912	ECIA TITLE I	768,023.0	820,148.2	0.0	820,148.2
13914	FEDERAL MISCELLANEOUS GRANTS	36,761.7	57,097.4	(26,002.6)	31,094.8
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	0.0	261,707.0
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	0.0	5,000.0
13919	SUMMER FEEDING PROGRAM	16,266.1	16,266.1	0.0	16,266.1
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	0.0	8,897.0
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	129,000.0	134,404.2	0.0	134,404.2
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	0.0	8,284.8
13928	DRUG-FREE SCHOOLS	15,448.0	15,448.0	0.0	15,448.0
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	20,980.0	0.0	20,980.0
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,530.9	3,246.3	0.0	3,246.3
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	2,439.9	2,439.9	0.0	2,439.9
13937	EVEN START - STATE EDUCATIONAL AGENCIES	2,588.2	2,588.2	(1,140.2)	1,448.0
13939	COMMUNITY LEARNING CENTERS	26,958.9	26,958.9	2,041.1	29,000.0
13941	TITLE III-LEP & IMMIGRATION STUDENTS	31,777.0	38,679.2	0.0	38,679.2
13942	TITLE IIB-Competitive	5,974.8	5,974.8	0.0	5,974.8
13943	TITLE IID-Competitive	36,051.4	36,051.4	(24,358.9)	11,692.5
13944	READING FIRST	0.0	6,000.0	40,858.2	46,858.2
03261	PROJECT LIBERTY	0.0	0.0	85.3	85.3
04175	VIOLENCE AGAINST WOMEN	0.0	0.0	40.0	40.0
<b>Sub-Total - Federal Funds</b>		<b>\$1,717,324.0</b>	<b>\$1,817,892.0</b>	<b>(\$5,594.3)</b>	<b>\$1,812,297.7</b>
<b>INTRA - CITY</b>					
00593	ACS (LYFE)	3,200.0	3,200.0	0.0	3,200.0
00595	OTHER SERVICES/FEES ( Probation - Edgecomb)	2.0	0.0	0.0	0.0
00595	OTHER SERVICES/FEES ( ACS - Provides Educ. Services)	517.0	517.0	0.0	517.0
00595	OTHER SERVICES/FEES ( DYCD - Beacon Program)	2,000.0	2,000.0	0.0	2,000.0
00595	OTHER SERVICES/FEES ( DOHMH - Automated School Health)	1,499.0	2,619.9	0.0	2,619.9
00595	OTHER SERVICES/FEES ( Dept. of Sanitation - Golden Apple)	0.0	59.3	0.0	59.3
00595	OTHER SERVICES/FEES (NYC Law Dept - Per Session Services)	0.0	234.2	0.0	234.2
00595	OTHER SERVICES/FEES (DOHMH - Reimbursement of expenses)	0.0	0.6	0.0	0.6
00595	OTHER SERVICES/FEES (HRA - Work Experience Program)	0.0	165.0	0.0	165.0
00595	OTHER SERVICES/FEES (DOHMH - Early Intervention Program)	0.0	383.4	0.0	383.4
00595	OTHER SERVICES/FEES (DOHMH - Project Youth Evening Program)	0.0	297.4	0.0	297.4
00595	OTHER SERVICES/FEES (DOHMH - Gateway Drug Program)	0.0	150.8	0.0	150.8
00595	OTHER SERVICES/FEES (DOHMH - Easy Does It Program)	0.0	472.0	0.0	472.0
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	115.6	115.6	0.0	115.6
00596	INTRA - CITY RENTALS (DCAS - School Rental)	100.0	100.0	0.0	100.0
00596	INTRA - CITY RENTALS (DOT - Safety City Program)	541.8	541.8	0.0	541.8
<b>Sub-Total - Intra-City</b>		<b>\$7,975.4</b>	<b>\$10,857.0</b>	<b>\$0.0</b>	<b>\$10,857.0</b>

**Department of Education of the City of New York**  
**Revenue Budget**  
as of 5/2/2007  
(\$ thousands)

Revenue Source	Description	FY 2007 Adopted Budget	March Revenue Condition	Pending Modifications	Current Revenue Estimate
<b>MISCELLANEOUS FEES &amp; GRANTS</b>					
00460	EDUC. SERVICE FEES (School Lunch)	20,074.0	20,074.0	0.0	20,074.0
00760	RENTALS (Extended Use of School Buildings)	15,000.0	15,000.0	5,000.0	20,000.0
00859	SUNDRIES (UFT Fees Misc. Coll. Refunds)	7,000.0	7,000.0	0.0	7,000.0
00859	GRANT REFUNDS	2,800.0	2,800.0	0.0	2,800.0
Sub-Total - Miscellaneous Fees & Grants		\$44,874.0	\$44,874.0	\$5,000.0	\$49,874.0
<b>OTHER CATEGORICAL</b>					
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	0.0	12,165.0
41900	PRIVATE GRANTS	14,278.6	15,814.9	9,185.1	25,000.0
41901	PRIVATE GRANTS - D. 29 RESTITUTION	89.2	89.2	2,322.2	2,411.4
41905	SCA	8,000.0	16,358.6	0.0	16,358.6
41911	NON-RESIDENT TUITION	318.0	318.0	0.0	318.0
41912	CUNY/DOE PARTNERSHIP	0.0	0.0	359.4	359.4
41917	RETIREMENT BENEFITS (BERS)	4,487.4	4,487.4	0.0	4,487.4
Sub-Total - Other Categorical		\$39,338.2	\$49,233.1	\$11,866.7	\$61,099.8
<b>Total Revenue</b>		<b>\$8,936,930.1</b>	<b>\$9,050,238.2</b>	<b>\$63,058.2</b>	<b>\$9,113,296.4</b>
<b>City Tax-Levy Funding</b>		<b>\$6,559,637.0</b>	<b>\$6,787,480.3</b>	<b>(\$30,892.8)</b>	<b>\$6,756,587.5</b>
ADJUSTMENTS:					
- Miscellaneous Fees & Grants - <i>included in City Tax-Levy Funding</i>					(49,874.0)
- State Building Aid - <i>not included in operating budget</i>					(2,500.0)
- CD Violation Removal					5,000.0
<b>Executive Budget 2008 Plan Changes:</b>					
- State Funding - <i>not included in operating budget</i>					(6,321.6)
- Federal Funding - <i>not included in operating budget</i>					(2,789.5)
- City Funding - <i>not included in operating budget</i>					30,892.8
- Rounding					0.0
Total Adjustments					(25,592.3)
<b>CURRENT OPERATING BUDGET</b>					<b>\$15,844,291.6</b>

**Department of Education of the City of New York**  
**Revenue Budget: Summary of Claims Submitted**  
as of 5/2/2007  
(\$ thousands)

Revenue Source	Description	FY 2007 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 5/2/07	Cash Applied YTD - 5/2/07	Percentage Claimed YTD - 5/2/07
<b>STATE FUNDS</b>						
<i>General Support Aids</i>						
27908	NET SUPPORT - OPERATING AID	2,594,383.5	2,604,049.6	2,343,644.6	1,476,560.6	90.0%
27920	BUILDING AID - BOE	25,139.2	25,099.7	22,589.8	14,265.0	90.0%
27921	TRANSPORTATION AID	403,796.3	430,598.3	387,538.5	238,763.3	90.0%
27922	PUBLIC EXCESS COST AID	750,910.4	821,779.9	739,601.9	560,341.2	90.0%
27923	PRIVATE EXCESS COST AID	118,043.1	97,268.7	87,541.9	73,845.0	90.0%
27924	CAREER EDUCATION	73,692.2	67,261.5	60,535.3	42,505.8	90.0%
29251	LIMITED ENGLISH PROFICIENCY AID	77,489.0	85,132.4	76,619.2	48,361.9	90.0%
29253	COMPUTER ADMINISTRATION AID	32,427.4	32,365.2	29,128.6	18,416.6	90.0%
29290	HIGH COST AID	209,539.0	195,917.7	176,326.0	128,531.6	90.0%
29357	SOUND BASIC EDUCATION	421,493.1	421,493.1	265,540.7	265,540.7	63.0%
29605	BUILDING AID - SCA	443,081.7	396,717.5	357,045.8	224,239.4	90.0%
29606	BUILDING AID - LEASES	25,435.6	25,435.6	22,892.0	14,455.9	90.0%
29609	GROWTH AID	871.7	0.0	0.0	0.0	0.0%
<b>Sub-Total - General Support Aids</b>		<b>\$5,176,302.2</b>	<b>\$5,203,119.2</b>	<b>\$4,569,004.3</b>	<b>\$3,105,827.0</b>	<b>87.8%</b>
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	0.0	0.0%
26069	TANF 25%	750.0	0.0	0.0	0.0	0.0%
27900	SCHOOL LUNCH	8,581.5	8,926.6	8,926.6	5,389.8	100.0%
27902	PRE - KINDERGARTEN	16,533.2	17,160.2	16,024.2	9,019.5	93.4%
27903	BILINGUAL EDUCATION	2,037.8	2,037.8	0.0	0.0	0.0%
27904	WELFARE EDUCATION	483.7	1,542.2	116.6	116.6	7.6%
27906	SPECIAL GRANTS - MISCELLANEOUS	20,061.4	15,000.0	7,565.1	5,727.9	50.4%
27907	TEXTBOOKS	74,911.1	74,117.2	74,117.2	74,117.2	100.0%
27910	SPECIAL READING	29,950.0	29,950.0	19,500.4	16,582.7	65.1%
27915	IMPROVING PUPIL PERFORMANCE	36,200.0	36,200.0	23,403.0	18,910.0	64.6%
29255	PRE-K HANDICAPPED	321,883.9	340,175.9	111,467.9	0.0	32.8%
29258	MAGNET SCHOOLS	48,175.0	48,175.0	33,812.4	23,078.9	70.2%
29260	EMPLOYMENT PREPARATION	19,185.2	23,000.0	12,322.3	10,529.5	53.6%
29261	COMPUTER SOFTWARE AID	19,605.3	19,331.2	19,331.1	19,331.1	100.0%
29262	COMPUTER HARDWARE AID	11,272.0	11,168.5	10,051.6	6,373.8	90.0%
29275	LIBRARY MATERIALS AID	7,852.6	7,742.8	7,742.8	7,742.8	100.0%
29279	TEACHER SUPPORT AID (formerly EIT)	62,707.0	62,707.0	31,000.0	0.0	49.4%
29280	ED RELATED SUPPORT SERVICES AID	33,013.7	32,666.9	29,400.3	18,574.1	90.0%
29292	CHAPTER 721 REIMBURSEMENT	5,600.0	5,600.0	5,600.0	5,600.0	100.0%
29295	SUMMER HANDICAPPED AID	100,000.0	115,000.0	0.0	0.0	0.0%
29356	TEACHING CENTERS / TEACHER MENTOR	13,660.0	14,057.0	8,475.6	7,870.5	60.3%
29603	SCHOOL BREAKFAST	3,396.4	3,403.5	2,022.8	1,357.0	59.4%
29604	EXTRAORDINARY NEEDS AID	789,391.3	770,293.0	693,263.7	438,018.2	90.0%
29613	MINOR MAINTENANCE	33,330.0	33,330.0	29,997.0	18,951.1	90.0%
29614	UNIVERSAL PRE-KINDERGARTEN	162,191.8	171,000.0	153,567.3	85,762.8	89.8%
29617	PRE-K HANDICAPPED ADMIN	4,300.0	4,300.0	0.0	0.0	0.0%
29620	EARLY GRADE CLASS SIZE REDUCTION	88,837.8	88,837.8	79,954.0	44,418.9	90.0%
29621	TEACHERS FOR TOMORROW	12,000.0	15,000.0	7,500.0	7,500.0	50.0%
29622	SUMMER SCHOOL	20,391.4	20,177.1	18,159.4	11,472.5	90.0%
30400	STOP DWI	0.0	334.8	236.6	0.0	70.7%
<b>Sub-Total - Restricted/Categorical Aids</b>		<b>\$1,951,116.3</b>	<b>\$1,976,048.7</b>	<b>\$1,403,557.9</b>	<b>\$836,444.9</b>	<b>71.0%</b>
<b>Total - State Funds</b>		<b>\$7,127,418.5</b>	<b>\$7,179,167.9</b>	<b>\$5,972,562.2</b>	<b>\$3,942,271.9</b>	<b>83.2%</b>

**Department of Education of the City of New York**  
**Revenue Budget: Summary of Claims Submitted**  
as of 5/2/2007  
(\$ thousands)

Revenue Source	Description	FY 2007 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 5/2/07	Cash Applied YTD - 5/2/07	Percentage Claimed YTD - 5/2/07
<b>FEDERAL FUNDS</b>						
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	17,000.0	6,012.9	3,136.2	35.4%
11957	TANF	3,574.0	0.0	0.0	0.0	0.0%
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.6	0.0	0.0	0.0%
13901	OFF-SCHOOL TIME MEALS	16,076.3	18,509.7	4,117.5	3,418.7	22.2%
13902	FEDERAL SCHOOL LUNCH	220,228.1	232,876.5	147,389.5	120,261.2	63.3%
13905	VOCATIONAL EDUCATION	17,840.6	20,561.0	15,613.1	6,235.3	75.9%
13907	SCHOOL BREAKFAST PROGRAM	43,975.7	45,342.7	27,097.6	23,421.7	59.8%
13910	FEDERAL BILINGUAL	4,053.0	1,425.9	825.7	806.0	57.9%
13912	ECIA TITLE I	768,023.0	820,148.2	532,173.3	408,995.9	64.9%
13914	FEDERAL MISCELLANEOUS GRANTS	36,761.7	31,094.8	13,200.7	9,013.3	42.5%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	145,675.3	115,023.1	55.7%
13916	INSTALLATION IMPACT	5,000.0	5,000.0	4,096.1	1,342.1	81.9%
13919	SUMMER FEEDING PROGRAM	16,266.1	16,266.1	16,266.1	15,814.2	100.0%
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	4,311.3	2,939.8	48.5%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	129,000.0	134,404.2	115,231.4	88,952.8	85.7%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	3,829.3	3,829.3	46.2%
13928	DRUG-FREE SCHOOLS	15,448.0	15,448.0	4,709.5	4,659.4	30.5%
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	20,980.0	4,843.4	3,718.0	23.1%
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,530.9	3,246.3	2,366.4	1,903.9	72.9%
13936	EDUCATION FOR HOMELESS & YOUTH	2,439.9	2,439.9	2,006.8	483.6	82.2%
13937	EVEN START - - STATE ED. AGENCIES	2,588.2	1,448.0	1,448.0	270.7	100.0%
13939	COMMUNITY LEARNING CENTERS	26,958.9	29,000.0	18,309.6	11,023.2	63.1%
13941	TITLE III-LEP & IMMIGRATION STUDENT	31,777.0	38,679.2	11,548.1	6,189.8	29.9%
13942	TITLE IIB - COMPETITIVE	5,974.8	5,974.8	5,974.8	1,612.0	100.0%
13943	TITLE IID - TECHNOLOGY COMPETITIVE	36,051.4	11,692.5	7,013.0	4,029.3	60.0%
13944	READING FIRST	0.0	46,858.2	26,094.1	22,926.2	55.7%
03261	PROJECT LIBERTY	0.0	85.3	85.3	85.3	100.0%
04175	VIOLENCE AGAINST WOMEN	0.0	40.0	0.6	0.6	1.5%
<b>Sub-Total - FEDERAL FUNDS</b>		<b>\$1,717,324.0</b>	<b>\$1,812,297.7</b>	<b>\$1,120,239.4</b>	<b>\$860,091.6</b>	<b>61.8%</b>
<b>OTHER CATEGORICAL</b>						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	12,165.0	12,165.0	100.0%
41900	PRIVATE GRANTS	14,278.6	25,000.0	2,283.3	1,118.8	9.1%
41901	PRIVATE GRANTS - D. 29 RESTITUTION	89.2	2,411.4	2,411.4	2,411.4	100.0%
41905	SCA CONSTRUCTION	8,000.0	16,358.6	0.0	0.0	0.0%
41911	NON-RESIDENT TUITION	318.0	318.0	90.3	90.3	28.4%
41912	CUNY/DOE PARTNERSHIP	0.0	359.4	359.4	359.4	100.0%
41917	RETIREMENT SYSTEM (BERS)	4,487.4	4,487.4	2,191.5	2,191.5	48.8%
<b>Sub-Total - Other Categorical</b>		<b>\$39,338.2</b>	<b>\$61,099.8</b>	<b>\$19,500.9</b>	<b>\$18,336.4</b>	<b>31.9%</b>
<b>Total Revenue</b>		<b>\$8,884,080.7</b>	<b>\$9,052,565.4</b>	<b>\$7,112,302.5</b>	<b>\$4,820,699.9</b>	<b>78.6%</b>

**New York City Department of Education**  
**Year-to-Date Expenditures: Personal Service by Unit of Appropriation**  
as of 4/12/07  
(\$ thousands)

Unit of Appropriation	Current FMS Budget	FMS Full-time Positions on Payroll *	Last Payroll	FAMIS Year-to-Date Expenditures 4/12/07	Balance Available
401 General Ed Instruction & School Leadership PS	4,978,847.1	64,364	191,814.3	2,924,268.8	2,054,578.3
403 Special Ed Instruction & School Leadership PS	1,071,652.4	20,198	45,902.8	661,275.8	410,376.6
415 Regional & Citywide Instruction and Operational Admin - PS	200,403.3	2,204	7,356.9	127,838.8	72,564.5
421 Citywide Special Ed Instruction & School Leadership - PS	636,823.0	11,902	25,111.3	379,376.0	257,447.0
423 Special Ed Instructional Support - PS	170,739.2	2,490	7,277.6	115,144.4	55,594.9
435 School Facilities - PS	394,452.2	855	16,300.2	304,428.8	90,023.4
439 School Food Services - PS	185,554.2	1,946	6,826.1	114,121.2	71,433.0
453 Central Administration - PS	167,588.2	2,162	5,983.9	120,163.8	47,424.4
461 Fringe Benefits - PS	2,027,033.7	-	992.1	968,819.9	1,058,213.9
491 Collective Bargaining	29,958.1	-	0.0	0.0	29,958.1
** Positions awaiting fund transfer	-	(1,813)	-	-	-
<b>TOTAL Tax-levy Funding PS</b>	<b>\$9,863,051.5</b>	<b>104,308</b>	<b>\$307,565.1</b>	<b>\$5,715,437.5</b>	<b>\$4,147,614.0</b>
481 Categorical Programs PS	1,344,074.8	14,888	43,793.6	928,442.2	415,632.6
** Positions awaiting fund transfer	-	1,813	-	-	-
<b>GRAND TOTAL Personal Service</b>	<b>\$11,207,126.3</b>	<b>121,009</b>	<b>\$351,358.8</b>	<b>\$6,643,879.7</b>	<b>\$4,563,246.6</b>

\* NOTE: FMS full-time headcount data included in this report are routinely spot checked by DOE before inclusion in this report. Recent in-depth reviews of some of these data raise concerns regarding criteria used by FISA to classify positions as full-time employees. Full-time employees are included based upon various PMS leave status codes that mark employees as "active" in PMS although such employees may or may not be receiving pay checks. DOE, FISA and OMB are working together to improve this report so that it includes active, paid employees only. Consequently, data in this report should be considered "draft" only.

\*\* Each fiscal year between 17 and 20 percent of DOE positions are funded with reimbursable funds. By the close of a fiscal year, the headcount for the 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 adjustment to u/a 481 is 1,284 peds and 529 non peds.

**New York City Department of Education**  
**Year-to-Date Commitments: OTPS by Unit of Appropriation**  
as of 4/12/07  
(\$ thousands)

Unit of Appropriation	Current FMS Budget	FAMIS Year-to-Date Commitments 4/12/07	Percent Committed	Balance Available
402 General Ed Instruction & School Leadership OTPS	602,825.0	519,851.7	86.2%	82,973.4
404 Special Ed Instruction & School Leadership OTPS	9,682.4	3,150.4	32.5%	6,532.0
416 Regional & Citywide Instruction and Operational Admin - OTPS	14,777.8	11,300.8	76.5%	3,477.0
422 Citywide Special Ed Instruction & School Leadership - OTPS	25,138.4	14,104.7	56.1%	11,033.7
424 Special Ed Instructional Support - OTPS	131,281.4	94,327.2	71.9%	36,954.2
436 School Facilities - OTPS	173,611.5	147,917.9	85.2%	25,693.6
438 Pupil Transportation - OTPS	941,986.8	886,818.7	94.1%	55,168.1
440 School Food Services - OTPS	181,503.1	161,907.1	89.2%	19,596.0
442 School Safety - OTPS	169,535.2	80,819.3	47.7%	88,715.8
444 Energy & Leases - OTPS	371,491.1	268,894.7	72.4%	102,596.5
454 Central Administration - OTPS	235,544.9	186,681.2	79.3%	48,863.7
470 Special Education Pre-K Contract Payments - OTPS	545,641.7	438,511.3	80.4%	107,130.3
472 Charter/Contract/Foster Care Payments - OTPS	485,646.3	397,657.5	81.9%	87,988.8
474 Non-Public School and FIT Payments - OTPS	54,137.1	34,590.6	63.9%	19,546.5
<b>TOTAL Tax-levy Funding OTPS</b>	<b>\$3,942,802.7</b>	<b>\$3,246,533.2</b>	<b>82.3%</b>	<b>\$696,269.5</b>
482 Categorical Programs OTPS	694,362.6	530,215.9	76.4%	164,146.8
<b>GRAND TOTAL Other Than Personal Service</b>	<b>\$4,637,165.3</b>	<b>\$3,776,749.1</b>	<b>81.4%</b>	<b>\$860,416.2</b>

**Department of Education of the City of New York**  
**Year-to-Date Expenditures: Personal Service by Category**  
as of 4/12/07  
(\$ thousands)

Personal Service Budget Categories	Current FMS Budget	Filled Positions *	FAMIS Expenditures Year-to-Date	Last Payroll	Balance Available
001 Non-Pedagogic Personal Service	497,595.7	10,389	385,333.3	17,552	112,262.4
005 Pedagogic Personal Service	6,669,885.2	110,620	4,100,866.2	279,048	2,569,019.0
021 Part Time Positions in Headcount	-	-	60.9	-	(60.9)
031 Hourly Personal Service in FTEs	607,763.9	15,753	347,672.2	27,204	260,091.7
035 Custodial	366,129.3	941	292,366.6	14,065	73,762.7
040 Educational Differential	1,037.5	-	742.7	-	294.8
041 Assignment Differential	672.5	-	558.4	-	114.1
042 Longevity Differential-pensionable	7,022.9	-	6,804.8	-	218.1
043 Shift Differential	131.5	-	88.9	-	42.6
044 Teacher Support Aid (TSA)	-	-	-	-	-
045 Holiday Pay	-	-	14.2	-	(14.2)
046 Terminal Leave	27,596.7	-	9,601.4	-	17,995.3
047 Overtime	7,581.9	-	8,410.8	-	(828.9)
049 Back Pay - prior years	17,530.0	-	40,210.5	30	(22,680.4)
050 Payments - Beneficiaries Deceased Staff	-	-	82.0	-	(82.0)
051 Salary Adjustments - CB Lump Sums	0.3	-	-	-	0.3
052 Severance Payment	-	-	-	-	-
053 To be Scheduled - Lump Sums	226,587.0	-	-	-	226,587.0
054 Salary Review Adjustments	-	-	-	-	-
056 Early Retirement Terminal Leave	-	-	-	-	-
057 Lump Sum Payment - non-pensionable	409.0	-	37.4	-	371.6
058 Prep Period Coverage	23,873.0	-	10,660.4	-	13,212.6
059 Repayment of Deferrals	-	-	-	-	-
060 Interest on UFT Payments	1,375.0	-	1,191.6	6	183.4
061 Supper Money	13.2	-	86.5	-	(73.3)
062 Health Insurance	1,163,876.3	-	521,158.3	31	642,718.0
063 Disability Benefits Insurance	348.0	-	223.3	-	124.7
064 Uniform Allowance	0.4	-	363.1	-	(362.7)
065 Social Security	697,561.5	-	381,838.1	955	315,723.4
066 Unemployment Insurance	13,927.2	-	8,332.4	-	5,594.7
067 Welfare Benefits	495,027.4	-	234,029.8	-	260,997.6
072 DOE Retirement Fund	-	**	2,452.6	-	(2,452.6)
079 Teachers Retirement System	-	**	67,397.8	-	(67,397.8)
081 Annuity for Pedagogues at Maximum	19,321.0	-	14,177.5	-	5,143.5
085 Workers' Compensation	19,372.3	-	0.2	-	19,372.1
091 Per Session	342,487.6	-	209,117.9	12,469	133,369.8
095 Custodial Returns	-	-	-	-	-
098 Financial Plan Savings	-	-	-	-	-
<b>TOTAL PERSONAL SERVICE</b>	<b>\$11,207,126.3</b>	<b>137,703</b>	<b>\$6,643,879.7</b>	<b>\$351,359</b>	<b>\$4,563,246.6</b>

\* NOTE: FMS full-time headcount data included in this report are routinely spot checked by DOE before inclusion in this report. Recent in-depth reviews of some of these data raise concerns regarding criteria used by FISA to classify positions as full-time employees. Full-time employees are included based upon various PMS leave status codes that mark employees as "active" in PMS although such employees may or may not be receiving pay checks. DOE, FISA and OMB are working together to improve this report so that it includes active, paid employees only. Consequently, data in this report should be considered "draft" only.

\*\* Pension expenditures will be charged to UA 482, object code 400, at the year-end close.

# Department of Education of the City of New York

## Year-to-Date Commitments: OTPS by Category

as of 4/12/07

(\$ thousands)

OTPS Budget Categories	Current FMS Budget	FAMIS Commitments Year-to-Date	Percent Committed	Balance Available
100 Supplies & Materials - General	326,977.3	256,150.5	78.34%	70,826.8
109 Fuel Oil	51,941.9	45,064.4	86.76%	6,877.5
110 Food and Forage Supplies	132,553.1	126,901.6	95.74%	5,651.4
199 Data Processing Supplies	30,183.4	24,555.1	81.35%	5,628.3
300 Equipment	107,213.4	100,145.8	93.41%	7,067.7
337 Text Books	155,380.1	135,396.3	87.14%	19,983.7
338 Library Books	24,490.0	12,817.8	52.34%	11,672.2
400 Non-Contractual Services	376,337.4	149,156.7	39.63%	227,180.7
402 Telephone & Other Communications	29,914.6	19,769.8	66.09%	10,144.8
414 Rentals - Land, Building and Structures	112,289.5	102,360.7	91.16%	9,928.8
423 Heat, Light and Power Services	207,703.0	121,474.7	58.48%	86,228.3
451 Local Travel Expenditures - General	12,141.5	12,003.2	98.86%	138.3
499 Other Expenditures - General	945.0	0.00	0.00%	945.0
600 Contractual Services - General	94,945.1	50,368.3	53.05%	44,576.8
602 Telecommunication Maintenance - Contractual	22,568.5	21,484.3	95.20%	1,084.3
607 Maintenance & Repairs - Motor Vehicle - Contract.	171.9	167.6	97.49%	4.3
608 Maintenance & Repairs - General - Contractual	6,959.8	11.7	0.17%	6,948.1
612 Office Equipment Maintenance - Contractual	8,690.6	2,307.3	26.55%	6,383.3
613 Data Processing Equip. - Maintenance & Repair	38,561.7	26,961.9	69.92%	11,599.8
615 Printing Contracts - Contractual	9,913.7	7,247.7	73.11%	2,666.0
619 Security Services - Contractual	477.8	362.5	75.87%	115.3
622 Temporary Services - Contractual	21,537.2	18,684.5	86.75%	2,852.7
624 Cleaning Services - Contractual	12,053.8	952.7	7.90%	11,101.1
633 Transportation Expenditures - Contractual	5,484.8	3,576.3	65.20%	1,908.6
668 Transportation for Reimbursable Programs	1,587.9	0.0	0.00%	1,587.9
669 Transportation of Pupils - Contractual	954,280.6	932,360.3	97.70%	21,920.2
670 Payments to Contract Schools (Handicapped Svc)	790,390.8	771,927.9	97.66%	18,463.0
671 Training Programs for City Employees - Contract.	11,927.7	10,056.2	84.31%	1,871.5
676 Maintenance & Repair - Infrastructure - Contractual	99,896.5	78,264.9	78.35%	21,631.6
681 Accounting, Auditing, and Actuarial Svcs. - Cont.	3,098.4	2,001.3	64.59%	1,097.1
682 Legal Services - Contractual	2,088.4	1,788.3	85.63%	300.1
683 Engineering & Architectural Services - Contractual	83.9	6.2	7.42%	77.7
684 Data Processing Consultant Services	61,989.5	56,627.8	91.35%	5,361.8
685 Professional Svcs. - Direct Educ. Svcs. to Students	544,652.0	422,613.2	77.59%	122,038.8
686 Professional Svcs. - Other - Contractual	103,760.7	87,109.7	83.95%	16,651.0
689 Professional Svcs. - Curricul. & Profess. Develop.	114,865.6	89,966.8	78.32%	24,898.8
695 Educ. & Recreational Exp. - Youth Prog. - Contract.	1,168.4	864.5	73.99%	303.9
700 Fixed Charges - General	1,262.0	0.0	0.00%	1,262.0
704 Payments to Surety Bonds and Insurance	29,521.9	23,481.2	79.54%	6,040.7
708 Death Benefits	20.0	0.0	0.00%	20.0
718 Payments for Special Schooling - Handicapped	15,211.3	13,856.5	91.09%	1,354.8
719 Judgements & Claims - Other	468.1	277.9	59.38%	190.1
730 Tuition Payments for Out-of-City Foster Care	18,027.7	6,642.5	36.85%	11,385.3
731 Health Service Charge - Out-of-City Foster Care	2,390.2	1,797.5	75.20%	592.7
772 NYC Transit Authority - Reduced Fares (Students)	45,150.0	15,148.1	33.55%	30,001.9
773 Private Bus Comp. - Reduced Fares (Students)	12,100.0	6,343.8	52.43%	5,756.2
791 Tuition Payments to Other School Districts	2,376.1	2,157.0	90.78%	219.1
793 Payments to Fashion Institute of Technology	31,410.6	15,536.3	49.46%	15,874.3
794 Training Program for City Employees	2.0	0.0	0.00%	2.0
<b>TOTAL OTHER THAN PERSONAL SERVICE</b>	<b>\$4,637,165.3</b>	<b>\$3,776,749.1</b>	<b>81.4%</b>	<b>\$860,416.2</b>

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**Department of Education of the City of New York**  
Current Headcount Summary: Tax-Levy and Reimbursable \*

Unit of Appropriation	Full-Time Actuals				Part-Time Actuals					Total PEDs	Total Non-PEDs	Grand Total FT / FTEs
	PEDs	Ed Para PEDs	Non-PEDs	TOTAL	Per Diem PEDs	Hourly Admin.	Custod. Non-PEDs	Non-PEDs	TOTAL			
401 General Ed Instruction & School Leadership Reimbursable	57,325	1,490	1,822	60,637	817	58	-	8,479	9,354	59,632	10,359	69,991
	3,684	38	5	3,727	16	-	-	286	302	3,738	291	4,029
403 Special Ed Instruction & School Leadership Reimbursable	13,745	6,453	-	20,198	81	-	-	9	90	20,279	9	20,288
	-	-	-	-	-	-	-	-	-	-	-	-
415 Regional & Citywide Instr. & Oper. Admin. Reimbursable	1,064	1	1,127	2,192	52	7	-	-	59	1,117	1,134	2,251
	3	-	9	12	-	-	-	-	-	3	9	12
421 Citywide Special Ed Instr. & School Leadership Reimbursable	5,438	5,861	599	11,898	25	36	-	350	411	11,324	985	12,309
	4	-	-	4	-	-	-	-	0	4	0	4
423 Special Ed Instructional Support Reimbursable	1,210	4	1,276	2,490	23	103	-	571	697	1,237	1,950	3,187
	-	-	-	-	-	-	-	-	-	-	-	-
435 School Facilities Reimbursable	-	-	778	778	-	-	941	-	941	-	1,719	1,719
	-	-	77	77	-	-	-	-	-	-	77	77
439 School Food Services Reimbursable	-	-	1,946	1,946	-	-	-	4,156	4,156	-	6,102	6,102
	-	-	-	-	-	-	-	-	-	-	-	-
453 Central Administration Reimbursable	175	32	1,955	2,162	2	16	-	42	60	209	2,013	2,222
	-	-	-	-	-	-	-	-	-	-	-	-
Tax-Levy Adjustments (see funding of positions note)												
	(1,284)	-	(529)	(1,813)	-	-	-	-	-	(1,284)	(529)	(1,813)
Subtotal Tax-Levy Positions												
	77,673	13,841	8,974	100,488	1,000	220	941	13,607	15,768	92,514	23,742	116,256
Subtotal Reimbursable												
	3,691	38	91	3,820	16	-	-	286	302	3,745	377	4,122
<b>Subtotal</b>												
	<b>81,364</b>	<b>13,879</b>	<b>9,065</b>	<b>104,308</b>	<b>1,016</b>	<b>220</b>	<b>941</b>	<b>13,893</b>	<b>16,070</b>	<b>96,259</b>	<b>24,119</b>	<b>120,378</b>
481 Reimbursable	10,841	3,252	795	14,888	261	1	-	362	624	14,354	1,158	15,512
Reimbursable Adjustments (see funding of positions note)												
	1,284	-	529	1,813	-	-	-	-	-	1,284	529	1,813
<b>Subtotal Reimbursable</b>												
	<b>12,125</b>	<b>3,252</b>	<b>1,324</b>	<b>16,701</b>	<b>261</b>	<b>1</b>	<b>-</b>	<b>362</b>	<b>624</b>	<b>15,638</b>	<b>1,687</b>	<b>17,325</b>
<b>Grand Total</b>												
	<b>93,489</b>	<b>17,131</b>	<b>10,389</b>	<b>121,009</b>	<b>1,277</b>	<b>221</b>	<b>941</b>	<b>14,255</b>	<b>16,694</b>	<b>111,897</b>	<b>25,806</b>	<b>137,703</b>

\* NOTE: FMS full-time headcount data included in this report are routinely spot checked by DOE before inclusion in this report. Recent in-depth reviews of some of these data raise concerns regarding criteria used by FISA to classify positions as full-time employees. Full-time employees are included based upon various PMS leave status codes that mark employees as "active" in PMS although such employees may or may not be receiving pay checks. DOE, FISA and OMB are working together to improve this report so that it includes active, paid employees only. Consequently, data in this report should be considered "draft" only.

**Sources:** Full-time actuals, with the exception of custodians, are generated from FMS as of 4/8/07.  
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 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 17 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 adjustment to u/a 481 is 1,284 peds and 529 non peds.

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# Department of Education of the City of New York

Current Headcount: Tax-Levy Central Offices \*

U/A	FMC	Full-Time Actuals				Part-Time Actuals				Total PEDs	Total Non-PEDs	Grand Total FT / FTEs		
		Ed Para PEDs	Non-PEDs	Non-PEDs	TOTAL	Per Diem PEDs	Hourly Admin.	Custod. Non-PEDs	Other Non-PEDs					
453	34	Office of the Chancellor	3	-	9	12	-	-	-	-	3	9	12	
	35	Office of Student Enrollment & Operations	9	-	18	27	-	-	-	-	9	18	27	
	36	Office of Deputy Chancellor for Finance & Admin.	-	-	12	12	-	-	-	-	-	12	12	
	36	OATH	-	-	19	19	-	-	-	-	-	19	19	
	37	DOE Retirement System	-	-	68	68	-	-	-	-	-	68	68	
	38	Special Commissioner of Investigation	-	-	59	59	-	-	-	-	-	59	59	
	39	Budget Operations and Review	-	-	41	41	-	-	-	-	-	41	41	
	40	Div. of Assessment and Accountability	-	-	33	33	-	2	-	-	2	35	35	
	41	Office of Communications	-	-	30	30	-	2	-	-	2	32	32	
	42	Office of English Language Learners	9	-	10	19	-	-	-	-	9	10	19	
	44	Tweed Business Center	-	-	3	3	-	-	-	-	-	3	3	
	46	Division of Human Resources	33	30	303	366	-	7	-	-	7	310	373	
	47	Office of Revenue Operations	-	-	30	30	-	-	-	-	-	30	30	
	48	Office of Deputy Chancellor for Teaching & Learning	46	-	75	121	1	-	-	-	1	75	122	
	49	Instructional & Information Technology	2	-	275	277	-	3	-	-	3	278	280	
	51	Office of Curriculum, Instruction & Prof. Dev.	29	-	36	65	1	-	-	-	1	36	66	
	52	Division of School Facilities	-	-	91	91	-	1	-	-	1	92	92	
	53	Office of Strategic Partnerships	-	-	14	14	-	-	-	-	-	14	14	
	54	Division of Financial Operations	-	-	270	270	-	1	-	-	1	271	271	
	57	Office of Intergovernmental Affairs	-	-	5	5	-	-	-	-	-	5	5	
	58	School Food and Nutrition Services	-	-	57	57	-	-	-	1	1	58	58	
	60	Office of School Intervention & Development	5	-	22	27	-	-	-	41	41	63	68	
	61	Office of Pupil Transportation	-	-	100	100	-	-	-	-	-	100	100	
	62	Office of Special Investigations	-	-	17	17	-	-	-	-	-	17	17	
	63	Office of the Auditor General	-	-	48	48	-	-	-	-	-	48	48	
	64	Bureau of Non-Public Schools	5	-	3	8	-	-	-	-	5	3	8	
	65	Office of Legal Services/Labor Relations	1	-	75	76	-	-	-	-	1	75	76	
	66	Office of Equal Opportunity	-	-	7	7	-	-	-	-	-	7	7	
	67	Div. of Youth Dev. And School Community Svs.	11	-	65	76	-	-	-	-	11	65	76	
	68	Office of Parent & Community Partnerships	3	-	10	13	-	-	-	-	3	10	13	
	78	Division of Contracts & Purchasing	-	-	83	83	-	-	-	-	-	83	83	
	80	DOE/UFT Collaborative	4	-	-	4	-	-	-	-	4	-	4	
	82	PSAL	-	-	7	7	-	-	-	-	-	7	7	
	83	Office of the Deputy Chancellor for Operations	-	-	7	7	-	-	-	-	-	7	7	
	84	Office of New School Development	3	-	20	23	-	-	-	-	3	20	23	
	86	Chief Financial Officer	-	-	11	11	-	-	-	-	-	11	11	
	96	Empowerment Schools Management	1	-	3	4	-	-	-	-	1	3	4	
		Default/Other positions to be reconciled	11	2	19	32	-	-	-	-	13	19	32	
		<b>Total</b>	<b>175</b>	<b>32</b>	<b>1,955</b>	<b>2,162</b>	<b>2</b>	<b>16</b>	<b>-</b>	<b>42</b>	<b>60</b>	<b>209</b>	<b>2,013</b>	<b>2,222</b>

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- Notes:**
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  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 17 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 adjustment to u/a 481 is 1,284 peds and 529 non peds.

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**Department of Education of the City of New York**  
**Current Headcount : Categorical Programs \***

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	Non-PEDs	Total	Total PEDs	Total Non-PEDs	Grand Total FT / FTEs
8816	Regional & Citywide Instr. & Oper. Admin.	233	-	113	346	6	-	-	-	6	239	113	352
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	8,383	1,476	529	10,388	229	1	-	362	592	10,088	892	10,980
8844	Central Offices	1	-	2	3	-	-	-	-	-	1	2	3
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	755	1,732	32	2,519	15	-	-	-	15	2,502	32	2,534
8870	Reimbursable Support - NPS	383	6	6	395	11	-	-	-	11	400	6	406
8888	Reim. Support - Central School Supp. Pgms. (Reimb. Positions in Tax-Levy U/As)	132	45	113	290	-	-	-	-	-	177	113	290
		954	(7)	-	947	-	-	-	-	-	947	-	947
	Reimbursable Adjustments (see funding of positions note)	1,284	-	529	1,813	-	-	-	-	-	1,284	529	1,813
	<b>Total</b>	<b>12,125</b>	<b>3,252</b>	<b>1,324</b>	<b>16,701</b>	<b>261</b>	<b>1</b>	<b>-</b>	<b>362</b>	<b>624</b>	<b>15,638</b>	<b>1,687</b>	<b>17,325</b>

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