



**FINANCIAL
STATUS
REPORT**

FY 2006

APRIL 2006



New York City Department of Education



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

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SUSAN OLDS
Executive Director

MEMORANDUM

May 26, 2006

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

Enclosed for your review is the April Financial Status Report (FSR). This month, the FSR includes a summary of the Department's second fiscal analysis for the year. Also included in this report are updates to the operating expense and revenue budgets which reflect the January Financial Plan and subsequent State and Federal modifications.

On an overall basis, the Department's expenditure projections are aligned with the anticipated budget, which incorporates a net increase of \$63.6 million of City funds for needs primarily associated with labor agreements, fringe benefits, pupil transportation and special education pre-kindergarten and school-age programs. Over the next few months, DOE staff will collaborate with OMB to refine the fiscal projections on a unit of appropriation basis.

The next FSR, scheduled to be released at the end of this month, will include updates from the Mayor's Executive Budget.

Thank you.

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

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

Unit of Appropriation	Dept. of Ed City Budget as of 4/27/06	Budget Mods	Carryover	Anticipated OMB Adjustments	Anticipated Revenue Receipt	Adjusted Budget	Expenditures Forecasted	Journal Entries	Total Adjusted Expenditures	Projected Surplus/ (Deficit)
							EXPENSES			
401 General Ed Instruction & School Leadership PS	4,443,325.2	(400.1)	(9,495.9)	0.0	(14,871.9)	4,418,557.3	4,382,837.6	7,722.9	4,390,560.5	27,996.8
403 Special Ed Instruction & School Leadership PS	805,852.8	0.0	0.0	0.0	7,810.2	813,663.0	849,974.9	0.0	849,974.9	(36,311.9)
415 Regional & Citywide Instruction and Operational Admin - PS	211,612.0	53.0	0.0	0.0	0.0	211,665.0	206,468.4	(306.5)	206,161.8	5,503.2
421 Citywide Special Ed Instruction & School Leadership - PS	588,325.0	2,398.8	(2,126.4)	0.0	0.0	588,597.5	597,223.3	(8,625.8)	588,597.5	0.0
423 Special Ed Instructional Support - PS	155,801.6	0.0	0.0	0.0	0.0	155,801.6	162,202.5	(7,293.3)	154,909.2	892.5
435 School Facilities - PS	377,225.0	0.0	0.0	9,390.8	0.0	386,615.8	384,961.7	(926.7)	384,035.1	2,580.8
439 School Food Services - PS	177,459.3	4,100.0	0.0	0.0	(1,573.4)	179,985.9	179,250.0	0.0	179,250.0	735.9
453 Central Administration - PS	160,072.7	2,274.6	0.0	7.4	0.0	162,354.7	163,725.3	(1,981.1)	161,744.2	610.6
461 Fringe Benefits - PS	1,791,493.5	118.9	0.0	29,383.5	0.0	1,820,995.9	1,822,475.2	(443.1)	1,822,032.1	(1,036.2)
491 Collective Bargaining	24,223.6	0.0	0.0	0.0	0.0	24,223.6	24,223.6	0.0	24,223.6	(0.0)
TOTAL Tax-levy Funding PS	\$8,735,390.8	\$8,545.3	(\$11,622.3)	38,781.7	(\$8,635.1)	\$8,762,460.4	\$8,773,342.5	(\$11,853.7)	\$8,761,488.8	\$971.6
481 Categorical Programs PS	1,789,527.8	0.0	0.0	0.0	2,436.9	1,791,964.7	1,779,497.7	11,853.7	1,791,351.4	613.2
TOTAL Personal Service	\$10,524,918.6	\$8,545.3	(\$11,622.3)	38,781.7	(\$6,198.2)	\$10,554,425.1	\$10,552,840.2	\$0.0	\$10,552,840.2	\$1,584.9

Department of Education of the City of New York
 Summary of Comprehensive Fiscal Analysis
 Other Than Personal Service
 (\$ thousands)

Unit of Appropriation	Dept. of Ed City Budget as of 4/27/06	Budget Mods	Carryover	Anticipated OMB Adjustments	Anticipated Revenue Receipt	Adjusted Budget	Expenditures Forecasted	Journal Entries	Total Adjusted Expenditures	Projected Surplus/ (Deficit)	
							EXPENSES				
402	General Ed Instruction & School Leadership OTPS	471,243.4	(1,600.0)	0.0	0.0	(214.2)	469,429.2	466,380.2	2,200.0	468,580.2	849.0
404	Special Ed Instruction & School Leadership OTPS	9,735.0	0.0	0.0	0.0	0.0	9,735.0	2,646.2	0.0	2,646.2	7,088.8
416	Regional & Citywide Instruction and Operational Admin - OTPS	23,074.0	160.4	0.0	5.5	0.0	23,239.9	22,532.5	0.0	22,532.5	707.4
422	Citywide Special Ed Instruction & School Leadership - OTPS	29,395.4	(2,398.8)	0.0	0.0	0.0	26,996.6	24,863.1	0.0	24,863.1	2,133.5
424	Special Ed Instructional Support - OTPS	105,030.1	0.0	0.0	0.0	0.0	105,030.1	105,074.8	0.0	105,074.8	(44.6)
436	School Facilities - OTPS	147,090.6	0.0	0.0	0.0	0.0	147,090.6	146,948.0	0.0	146,948.0	142.6
438	Pupil Transportation - OTPS	818,778.6	(1,178.4)	0.0	13,396.0	0.0	830,996.2	848,498.0	(3,928.1)	844,569.9	(13,573.7)
440	School Food Services - OTPS	154,703.2	(4,100.0)	0.0	3,834.0	5,629.7	160,066.9	158,200.0	0.0	158,200.0	1,866.9
442	School Safety - OTPS	157,787.6	0.0	0.0	0.0	0.0	157,787.6	157,787.6	0.0	157,787.6	0.0
444	Energy & Leases - OTPS	354,054.5	0.0	0.0	(18,822.0)	0.0	335,232.5	335,232.5	0.0	335,232.5	0.0
454	Central Administration - OTPS	226,890.3	(606.8)	0.0	0.0	0.0	226,283.5	228,495.6	(2,200.0)	226,295.6	(12.1)
470	Special Education Pre-K Contract Payments - OTPS	496,987.0	0.0	0.0	15,532.0	(7,838.8)	504,680.2	504,680.2	0.0	504,680.2	0.0
472	Charter/Contract/Foster Care Payments - OTPS	395,413.9	0.0	0.0	10,825.6	0.0	406,239.5	406,239.5	0.0	406,239.5	0.0
474	Non-Public School and FIT Payments - OTPS	53,799.1	0.0	0.0	0.0	0.0	53,799.1	53,799.1	0.0	53,799.1	0.0
TOTAL Tax-levy Funding OTPS		\$3,443,982.8	(\$9,723.7)	0.0	24,771.0	(\$2,423.4)	\$3,456,606.8	\$3,461,377.2	(\$3,928.1)	\$3,457,449.2	(\$842.4)
482	Categorical Programs OTPS	856,570.2	1,178.4	0.0	0.0	(2,280.0)	855,468.6	851,955.9	3,928.1	855,884.0	(415.4)
TOTAL - OTPS		\$4,300,553.0	(\$8,545.3)	0.0	24,771.0	(\$4,703.4)	\$4,312,075.4	\$4,313,333.2	\$0.0	\$4,313,333.2	(\$1,257.8)
GRAND TOTAL - DEPARTMENT OF EDUCATION		\$14,825,471.6	\$0.0	(\$11,622.3)	63,552.8	(\$10,901.6)	\$14,866,500.5	\$14,866,173.4	\$0.0	\$14,866,173.4	\$327.1

Department of Education of the City of New York
Current Approved Budget Condition
as of 4/27/06

Unit of Appropriation	Adopted Budget 7/1/05	Approved City Budget 2/1/06	Approved Modifications 2/2/06 - 4/26/06	Current City Budget 4/27/06
401 General Ed Instruction & School Leadership PS	4,076,415,366	4,408,790,420	34,534,809	4,443,325,229
402 General Ed Instruction & School Leadership OTPS	470,104,426	470,200,426	1,043,005	471,243,431
403 Special Ed Instruction & School Leadership PS	717,812,547	779,678,394	26,174,381	805,852,775
404 Special Ed Instruction & School Leadership OTPS	9,735,000	9,735,000	0	9,735,000
415 Regional & Citywide Instruction and Operational Admin - PS	190,291,442	210,486,431	1,125,581	211,612,012
416 Regional & Citywide Instruction and Operational Admin - OTPS	23,073,956	23,073,956	0	23,073,956
421 Citywide Special Ed Instruction & School Leadership - PS	535,708,104	579,777,460	8,547,568	588,325,028
422 Citywide Special Ed Instruction & School Leadership - OTPS	29,395,400	29,395,400	0	29,395,400
423 Special Ed Instructional Support - PS	146,851,792	154,368,221	1,433,422	155,801,643
424 Special Ed Instructional Support - OTPS	105,030,114	105,030,114	0	105,030,114
435 School Facilities - PS	371,466,177	373,652,436	3,572,596	377,225,032
436 School Facilities - OTPS	141,550,818	141,550,818	5,539,800	147,090,618
438 Pupil Transportation - OTPS	818,298,060	817,814,155	964,468	818,778,623
439 School Food Services - PS	176,000,263	176,777,752	681,570	177,459,322
440 School Food Services - OTPS	155,000,000	154,318,772	384,411	154,703,183
442 School Safety - OTPS	157,787,629	157,787,629	0	157,787,629
444 Energy & Leases - OTPS	311,684,037	327,482,957	26,571,516	354,054,473
453 Central Administration - PS	155,620,370	158,140,863	1,931,789	160,072,652
454 Central Administration - OTPS	189,669,586	189,988,874	36,901,422	226,890,296
461 Fringe Benefits - PS	1,750,514,074	1,787,804,843	3,688,672	1,791,493,515
470 Special Education Pre-K Contract Payments - OTPS	455,555,000	455,555,000	41,432,000	496,987,000
472 Charter/Contract/Foster Care Payments - OTPS	334,266,281	346,266,281	49,147,629	395,413,910
474 Non-Public School and FIT Payments - OTPS	51,614,767	53,799,141	0	53,799,141
491 Collective Bargaining	181,416,419	25,008,171	(784,562)	24,223,609
TOTAL Tax-levy Funding	11,554,861,628	11,936,483,514	242,890,077	12,179,373,591
481 Categorical Programs PS	1,831,673,063	1,924,114,311	(134,586,539)	1,789,527,772
482 Categorical Programs OTPS	757,383,670	758,185,313	98,384,904	856,570,217
TOTAL Categorical Programs	2,589,056,733	2,682,299,624	(36,201,635)	2,646,097,989
GRAND TOTAL	\$14,143,918,361	\$14,618,783,138	\$206,688,442	\$14,825,471,580
Plus: <u>Other System-Wide Obligations</u>				
Pension (as per January Plan)				1,245,299,538
Debt Service (as per January Plan)				775,980,489
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$16,846,751,607

Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 as of 4/27/06

Approved Modifications \$206,688,442

Revenue Source	Amount	Mod #	Date Approved
DOHMH - The Gateway Drug Program	143,369	ICAL06966B	4/25/06
DOHMH - Easy Does It	386,781	ICAL06966B	4/25/06
DOHMH - Early Intervention Alcohol Program	342,134	ICAL06966B	4/25/06
DOHMH - Project Youth Evening Program	259,945	ICAL06966B	4/25/06
DOHMH - State Aid	5,506	ICAL06966B	4/25/06
Total Prevention / Alcoholism Program	<u>1,137,735</u>		
Leadership Academy Reimbursement	8,800,000	DOE07EXECMOD44A	4/12/06
Council Member Project Adjustment	(4,500)	MN5	4/10/06
<u>January Financial Plan Adjustments:</u>			
City	108,703,259	MN5	4/10/06
State	56,908,000	MN5	4/10/06
Federal	(55,000,000)	MN5	4/10/06
Total January Financial Plan Adjustments	<u>110,611,259</u>		
<u>Additional Revenue Adjustments:</u>			
State	40,736,466	DOE07EXECMOD34,35,36,37 & 38	4/7/06
Federal	36,491,356	DOE07EXECMOD39/40	4/7/06
Other Categorical	(516,174)	DOE07EXECMOD41	4/7/06
Total Additional Revenue Adjustments	<u>76,711,648</u>		
DOHMH - Support for Pre-K Vision Screening Initiatives	200,000	ICAL06936A	3/14/06
SCA Revenue	9,232,300	DOE07EXECMOD101/102	2/23/06 & 3/2/06
TOTAL Approved Revenue Mods	<u><u>206,688,442</u></u>		

Department of Education of the City of New York
Revenue Budget
as of 4/25/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	February Revenue Condition	Pending Modifications	Current Revenue Estimate
STATE FUNDS					
<i>General Support Aids</i>					
27908	NET SUPPORT - OPERATING AID	2,767,237.5	2,767,237.5	(7,242.2)	2,759,995.3
27920	BUILDING AID - BOE	25,139.2	25,139.2	0.0	25,139.2
27921	TRANSPORTATION AID	367,388.6	367,388.6	(14,003.8)	353,384.8
27922	PUBLIC EXCESS COST AID	705,198.2	710,899.4	13,682.4	724,581.8
27923	PRIVATE EXCESS COST AID	98,214.0	101,800.4	1,880.9	103,681.3
27924	CAREER EDUCATION	68,779.9	68,779.9	2,162.3	70,942.2
29251	LIMITED ENGLISH PROFICIENCY AID	71,103.0	71,103.0	386.1	71,489.1
29253	COMPUTER ADMINISTRATION AID	32,399.2	32,399.2	28.2	32,427.4
29290	HIGH COST AID	160,752.1	176,338.5	21,690.9	198,029.4
29605	BUILDING AID - SCA	394,470.3	429,865.3	9,846.3	439,711.6
29606	BUILDING AID - LEASES	15,830.6	25,435.6	0.0	25,435.6
29609	GROWTH AID	0.0	0.0	871.7	871.7
Sub-Total - General Support Aids		\$4,706,512.6	\$4,776,386.6	\$29,302.8	\$4,805,689.4
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	3,552.0	3,552.0	1,262.2	4,814.2
26069	TANF 25%	750.0	750.0	0.0	750.0
27900	SCHOOL LUNCH	10,154.9	10,154.9	0.0	10,154.9
27902	PRE - KINDERGARTEN	16,533.2	16,533.2	0.0	16,533.2
27903	BILINGUAL EDUCATION	6,500.0	6,500.0	(4,462.2)	2,037.8
27904	WELFARE EDUCATION	3,000.0	3,000.0	(2,516.3)	483.7
27906	SPECIAL GRANTS - MISCELLANEOUS	33,000.0	33,000.0	(12,938.6)	20,061.4
27907	TEXTBOOKS	75,472.6	75,472.6	(561.5)	74,911.1
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	260,328.0	301,236.0	0.0	301,236.0
29258	MAGNET SCHOOLS	48,175.0	48,175.0	0.0	48,175.0
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	21,300.0	19,185.2	0.0	19,185.2
29261	COMPUTER SOFTWARE AID	19,721.9	19,721.9	(116.6)	19,605.3
29262	COMPUTER HARDWARE AID	11,296.2	11,296.2	(24.2)	11,272.0
29275	LIBRARY MATERIALS AID	7,895.3	7,895.3	(42.7)	7,852.6
29279	TEACHER SUPPORT AID (formerly EIT)	62,707.0	62,707.0	0.0	62,707.0
29280	ED RELATED SUPPORT SERVICES AID (ERSSA)	32,666.9	32,666.9	346.8	33,013.7
29292	CHAPTER 721 REIMBURSEMENT	1,600.0	17,600.0	4,000.0	21,600.0
29295	SUMMER HANDICAPPED AID	80,000.0	80,000.0	20,000.0	100,000.0
29356	TEACHING CENTERS / TEACHER MENTOR	13,660.0	13,660.0	0.0	13,660.0
29603	SCHOOL BREAKFAST	3,024.2	3,024.2	0.0	3,024.2
29604	EXTRAORDINARY NEEDS AID	727,122.5	727,122.5	7,268.8	734,391.3
29613	MINOR MAINTENANCE	33,330.0	33,330.0	0.0	33,330.0
29614	UNIVERSAL PRE-KINDERGARTEN	146,528.0	146,528.0	(996.2)	145,531.8
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	0.0	12,000.0
29622	SUMMER SCHOOL	20,177.1	20,177.1	214.2	20,391.3
Sub-Total - Restricted/Categorical Aids		\$1,809,782.6	\$1,864,575.8	\$11,433.7	\$1,876,009.5
Total - State Funds		\$6,516,295.2	\$6,640,962.4	\$40,736.5	\$6,681,698.9

Department of Education of the City of New York
Revenue Budget
as of 4/25/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	February Revenue Condition	Pending Modifications	Current Revenue Estimate
FEDERAL FUNDS					
03875	NSF - EDUCATION & HUMAN RESOURCES	10,881.2	10,881.2	(10,881.2)	0.0
11919	MEDICAID - HEALTH & MEDICAL CARE	102,874.0	47,874.0	0.0	47,874.0
11957	TANF	3,574.0	3,574.0	0.0	3,574.0
13022	FEDERAL DRUG ABUSE FUNDS	14,800.0	14,800.0	87.6	14,887.6
13901	AFTER SCHOOL PROGRAMS	16,876.2	16,876.2	0.0	16,876.2
13902	FEDERAL SCHOOL LUNCH	219,357.5	219,357.5	0.0	219,357.5
13905	VOCATIONAL EDUCATION	15,600.0	15,600.0	2,240.6	17,840.6
13907	SCHOOL BREAKFAST PROGRAM	34,954.9	34,954.9	0.0	34,954.9
13910	FEDERAL BILINGUAL EDUCATION	14,940.0	14,940.0	(10,887.0)	4,053.0
13912	ECIA TITLE I	818,023.0	874,890.3	0.0	874,890.3
13914	FEDERAL MISCELLANEOUS GRANTS	8,557.6	8,557.6	28,204.1	36,761.7
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	264,333.4	0.0	264,333.4
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	0.0	5,000.0
13919	SUMMER FEEDING PROGRAM	17,006.6	17,006.6	(740.5)	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	141,143.8	0.0	141,143.8
13927	EESA TITLE VII - MAGNET SCHOOLS	11,800.0	11,800.0	(3,515.2)	8,284.8
13928	DRUG-FREE SCHOOLS	15,448.0	16,723.3	0.0	16,723.3
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	20,980.0	0.0	20,980.0
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	6,563.8	6,563.8	(3,032.9)	3,530.9
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	6,405.6	6,405.6	(3,965.6)	2,440.0
13937	EVEN START - STATE EDUCATIONAL AGENCIES	5,632.9	5,632.9	(3,044.8)	2,588.1
13939	COMMUNITY LEARNING CENTERS	26,958.9	26,958.9	0.0	26,958.9
13941	TITLE III-LEP & IMMIGRATION STUDENTS	31,777.0	31,777.0	0.0	31,777.0
13942	TITLE IIB-Competitive	0.0	0.0	5,974.8	5,974.8
13943	TITLE IID-Competitive	0.0	0.0	36,051.4	36,051.4
13944	READING FIRST	0.0	22,050.0	0	22,050.0
Sub-Total - Federal Funds		\$1,807,615.2	\$1,847,578.0	\$36,491.3	\$1,884,069.3
INTRA - CITY					
00593	ACS (LYFE)	3,200.0	3,200.0	0.0	3,200.0
00595	OTHER SERVICES/FEES (Probation - Edgecomb Day Pgm)	2.0	2.0	0.0	2.0
00595	OTHER SERVICES/FEES (ACS - Head Start Program)	330.3	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	2,059.4	0.0	2,059.4
00595	OTHER SERVICES/FEES (DOHMH - Prevention/Alcoholism Pgm)	0.0	0.0	1,137.7	1,137.7
00595	OTHER SERVICES/FEES (Sanitation Dept. - Golden Apple)	0.0	66.0	0.0	66.0
00595	OTHER SERVICES/FEES (DOITT - WNYE Contract)	0.0	10.2	0.0	10.2
00595	OTHER SERVICES/FEES (DSS - WEP)	0.0	0.0	165.0	165.0
00595	OTHER SERVICES/FEES (DOHMH - Pre-K Vision Screening)	0.0	0.0	200.0	200.0
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
Sub-Total - Intra-City		\$8,305.7	\$8,612.0	\$1,502.7	\$10,114.7

Department of Education of the City of New York
Revenue Budget
as of 4/25/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	February Revenue Condition	Pending Modifications	Current Revenue Estimate
MISCELLANEOUS FEES & GRANTS					
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	0.0	15,000.0
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	\$0.0	\$44,874.0
OTHER CATEGORICAL					
31938	SUPPLEMENTAL WELFARE BENEFITS	6,082.5	6,082.5	0.0	6,082.5
41900	PRIVATE GRANTS	14,278.5	14,278.5	8,800.0	23,078.5
41901	PRIVATE GRANTS - D. 29 RESTITUTION	2,320.0	2,320.0	0.0	2,320.0
41905	SCA	8,000.0	8,000.0	9,232.3	17,232.3
41911	NON-RESIDENT TUITION	318.0	318.0	0.0	318.0
41917	RETIREMENT BENEFITS (BERS)	5,003.6	5,003.6	(516.2)	4,487.4
Sub-Total - Other Categorical		\$36,002.6	\$36,002.6	\$17,516.1	\$53,518.7
Total Revenue		\$8,413,092.7	\$8,578,029.0	\$96,246.6	\$8,674,275.6
City Tax-Levy Funding		\$5,773,199.7	\$6,193,574.2	(\$4.5)	\$6,193,569.7
ADJUSTMENTS:					
- Miscellaneous Fees & Grants - <i>included in City Tax-Levy Funding</i>					(44,874.0)
- State Building Aid - <i>not included in operating budget</i>					(2,500.0)
- CD Violation Removal					5,000.0
- Rounding					0.3
Total Adjustments					(42,373.7)
CURRENT OPERATING BUDGET					\$14,825,471.6

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 4/17/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 4/17/06	Cash Applied YTD - 4/17/06	Percentage Claimed YTD - 4/17/06
STATE FUNDS						
<i>General Support Aids</i>						
27908	NET SUPPORT - OPERATING AID	2,767,237.5	2,759,995.3	2,213,790.0	1,743,956.8	80.2%
27920	BUILDING AID - BOE	25,139.2	25,139.2	20,111.4	15,521.2	80.0%
27921	TRANSPORTATION AID	367,388.6	353,384.8	293,910.8	226,829.0	83.2%
27922	PUBLIC EXCESS COST AID	705,198.2	724,581.8	568,719.6	490,893.2	78.5%
27923	PRIVATE EXCESS COST AID	98,214.0	103,681.3	81,440.4	70,131.0	78.5%
27924	CAREER EDUCATION	68,779.9	70,942.2	55,023.9	42,465.3	77.6%
29251	LIMITED ENGLISH PROFICIENCY AID	71,103.0	71,489.1	56,882.4	43,899.6	79.6%
29253	COMPUTER ADMINISTRATION AID	32,399.2	32,427.4	25,919.3	20,003.5	79.9%
29290	HIGH COST AID	160,752.1	198,029.4	141,070.8	120,921.5	71.2%
29605	BUILDING AID - SCA	394,470.3	439,711.6	343,892.3	259,586.3	78.2%
29606	BUILDING AID - LEASES	15,830.6	25,435.6	20,348.4	14,125.8	80.0%
29609	GROWTH AID	0.0	871.7	0.0	0.0	0.0%
Sub-Total - General Support Aids		\$4,706,512.6	\$4,805,689.4	\$3,821,109.3	\$3,048,333.2	79.5%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	3,552.0	4,814.2	0.0	0.0	0.0%
26069	TANF 25%	750.0	750.0	684.0	684.0	91.2%
27900	SCHOOL LUNCH	10,154.9	10,154.9	6,460.0	6,057.7	63.6%
27902	PRE - KINDERGARTEN	16,533.2	16,533.2	5,495.3	0.0	33.2%
27903	BILINGUAL EDUCATION	6,500.0	2,037.8	211.7	82.1	10.4%
27904	WELFARE EDUCATION	3,000.0	483.7	0.0	0.0	0.0%
27906	SPECIAL GRANTS - MISCELLANEOUS	33,000.0	20,061.4	3,162.9	3,007.5	15.8%
27907	TEXTBOOKS	75,472.6	74,911.1	74,911.1	74,911.1	100.0%
27910	SPECIAL READING	29,950.0	29,950.0	223.4	0.0	0.7%
27915	IMPROVING PUPIL PERFORMANCE	36,200.0	36,200.0	420.8	0.0	1.2%
29255	PRE-K HANDICAPPED	260,328.0	301,236.0	89,391.4	0.0	29.7%
29258	MAGNET SCHOOLS	48,175.0	48,175.0	25,786.7	23,481.2	53.5%
29260	EMPLOYMENT PREPARATION	21,300.0	19,185.2	7,150.0	622.7	37.3%
29261	COMPUTER SOFTWARE AID	19,721.9	19,605.3	19,605.3	19,605.3	100.0%
29262	COMPUTER HARDWARE AID	11,296.2	11,272.0	9,036.9	6,974.4	80.2%
29275	LIBRARY MATERIALS AID	7,895.3	7,852.6	7,852.6	7,852.6	100.0%
29279	TEACHER SUPPORT AID (formerly EIT)	62,707.0	62,707.0	31,353.5	31,353.5	50.0%
29280	ED RELATED SUPPORT SERVICES AID	32,666.9	33,013.7	26,133.5	20,168.8	79.2%
29292	CHAPTER 721 REIMBURSEMENT	1,600.0	21,600.0	21,600.0	21,600.0	100.0%
29295	SUMMER HANDICAPPED AID	80,000.0	100,000.0	0.0	0.0	0.0%
29356	TEACHING CENTERS / TEACHER MENTOR	13,660.0	13,660.0	0.0	0.0	0.0%
29603	SCHOOL BREAKFAST	3,024.2	3,024.2	2,045.7	1,586.7	67.6%
29604	EXTRAORDINARY NEEDS AID	727,122.5	734,391.3	581,698.0	448,931.9	79.2%
29613	MINOR MAINTENANCE	33,330.0	33,330.0	0.0	0.0	0.0%
29614	UNIVERSAL PRE-KINDERGARTEN	146,528.0	145,531.8	77,688.0	72,765.9	53.4%
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	0.0	0.0	0.0%
29621	TEACHERS FOR TOMORROW	12,000.0	12,000.0	0.0	0.0	0.0%
29622	SUMMER SCHOOL	20,177.1	20,391.3	16,141.7	12,457.5	79.2%
Sub-Total - Restricted/Categorical Aids		\$1,809,782.6	\$1,876,009.5	\$1,007,052.5	\$752,142.9	53.7%
Total - State Funds		\$6,516,295.2	\$6,681,698.9	\$4,828,161.8	\$3,800,476.1	72.3%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 4/17/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 4/17/06	Cash Applied YTD - 4/17/06	Percentage Claimed YTD - 4/17/06
FEDERAL FUNDS						
03875	NSF - EDUCATION & HUMAN SERVICES	10,881.2	0.0	0.0	0.0	0.0%
11919	MEDICAID - HEALTH & MEDICAL CARE	102,874.0	47,874.0	6,027.0	4,911.5	12.6%
11957	TANF	3,574.0	3,574.0	1,368.0	1,368.0	38.3%
13022	FEDERAL DRUG ABUSE FUNDS	14,800.0	14,887.6	0.0	0.0	0.0%
13901	AFTER SCHOOL PROGRAMS	16,876.2	16,876.2	4,577.2	4,547.4	27.1%
13902	FEDERAL SCHOOL LUNCH	219,357.5	219,357.5	138,293.1	108,060.5	63.0%
13905	VOCATIONAL EDUCATION	15,600.0	17,840.6	498.7	498.7	2.8%
13907	SCHOOL BREAKFAST PROGRAM	34,954.9	34,954.9	25,383.5	19,550.4	72.6%
13910	FEDERAL BILINGUAL	14,940.0	4,053.0	0.0	0.0	0.0%
13912	ECIA TITLE I	818,023.0	874,890.3	400,415.4	400,415.4	45.8%
13914	FEDERAL MISCELLANEOUS GRANTS	8,557.6	36,761.7	2,986.4	2,986.4	8.1%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	264,333.4	138,258.8	138,258.8	52.3%
13916	INSTALLATION IMPACT	5,000.0	5,000.0	0.0	0.0	0.0%
13919	SUMMER FEEDING PROGRAM	17,006.6	16,266.1	15,540.0	15,489.9	95.5%
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	426.6	426.6	4.8%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	129,000.0	141,143.8	71,235.3	70,277.0	50.5%
13927	EESA TITLE VII - MAGNET SCHOOLS	11,800.0	8,284.8	0.0	0.0	0.0%
13928	DRUG-FREE SCHOOLS	15,448.0	16,723.3	0.0	0.0	0.0%
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	20,980.0	3,621.6	3,087.1	17.3%
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	6,563.8	3,530.9	722.0	722.0	20.4%
13936	EDUCATION FOR HOMELESS & YOUTH	6,405.6	2,440.0	1,099.3	1,057.4	45.1%
13937	EVEN START - - STATE ED. AGENCIES	5,632.9	2,588.1	528.2	528.2	20.4%
13939	COMMUNITY LEARNING CENTERS	26,958.9	26,958.9	4,222.3	3,103.9	15.7%
13941	TITLE III-LEP & IMMIGRATION STUDENT	31,777.0	31,777.0	0.0	0.0	0.0%
13942	TITLE IIB - COMPETITIVE	0.0	5,974.8	1,543.0	1,328.3	0.0%
13943	TITLE IID - TECHNOLOGY COMPETITIVE	0.0	36,051.4	14,872.7	9,979.3	0.0%
13944	READING FIRST	0.0	22,050.0	0.0	0.0	0.0%
Sub-Total - FEDERAL FUNDS		\$1,807,615.2	\$1,884,069.3	\$831,619.1	\$786,596.8	44.1%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	6,082.5	6,082.5	6,082.5	6,082.5	100.0%
41900	PRIVATE GRANTS	14,278.5	23,078.5	0.0	0.0	0.0%
41901	PRIVATE GRANTS - D. 29 RESTITUTION	2,320.0	2,320.0	0.0	0.0	0.0%
41905	SCA CONSTRUCTION	8,000.0	17,232.3	0.0	0.0	0.0%
41911	NON-RESIDENT TUITION	318.0	318.0	0.0	0.0	0.0%
41917	RETIREMENT SYSTEM (BERS)	5,003.6	4,487.4	1,995.8	0.0	44.5%
Sub-Total - Other Categorical		\$36,002.6	\$53,518.7	\$8,078.3	\$6,082.5	15.1%
Total Revenue		\$8,359,913.0	\$8,619,286.9	\$5,667,859.2	\$4,593,155.4	65.8%

Department of Education of the City of New York
Prior Year State Aid Update
As of 3/31/06

An additional \$6,091,767 has been recognized as payable by the State Education Department, attributable to the SED review of Building Aid final cost report submissions from the School Construction Authority and revisions to the K-6 Free and Reduced Price lunch count. Of that amount, DOE has received \$5,280,000, leaving the State with a revised payable of \$811,767. The annual breakdown of these additional Department of Education receivables is as follows:

General Support Aid	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	Total
Building Aid - SCA	\$ (1,399)	\$ 7,748	\$ 24,673	\$ 2,415,278	\$ (245,807)	\$ 1,784,664	\$ 707,228	\$ (517,086)	\$ 4,175,299
Extraordinary Needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,016,588	\$ (1,565,073)	\$ -	\$ 2,451,515
ERSSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387,070	\$ (105,884)	\$ -	\$ 281,186
LEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,702)	\$ (1,060,138)	\$ -	\$ (1,077,840)
Summer School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,741	\$ (69,134)	\$ -	\$ 261,607
Total	\$ (1,399)	\$ 7,748	\$ 24,673	\$ 2,415,278	\$ (245,807)	\$ 6,501,361	\$ (2,093,001)	\$ (517,086)	\$ 6,091,767
Partial Payment									\$ (5,280,000)
Balance									\$ 811,767

New York City Department of Education
Year-to-Date Expenditures: Personal Service by Unit of Appropriation
as of 3/14/06
(\$ thousands)

Unit of Appropriation	Current City Budget	Full-time Positions on Payroll *	Last Payroll	Year-to-Date Expenditures 3/14/06	Balance Available
401 General Ed Instruction & School Leadership PS	4,443,325.2	67,117	167,663	2,250,037.2	2,193,288.0
403 Special Ed Instruction & School Leadership PS	805,852.8	15,280	33,333	434,831.2	371,021.6
415 Regional & Citywide Instruction and Operational Admin - PS	211,612.0	2,447	7,844	113,878.6	97,733.4
421 Citywide Special Ed Instruction & School Leadership - PS	588,325.0	12,076	24,006	330,169.8	258,155.2
423 Special Ed Instructional Support - PS	155,801.6	2,830	6,722	93,153.9	62,647.8
435 School Facilities - PS	377,225.0	1,686	43,912	249,960.9	127,264.2
439 School Food Services - PS	177,459.3	5,982	6,537	86,463.1	90,996.2
453 Central Administration - PS	160,072.7	2,119	6,048	102,086.7	57,985.9
461 Fringe Benefits - PS	1,791,493.5	0	1,026	964,777.9	826,715.6
491 Collective Bargaining	24,223.6	0	0	0.0	24,223.6
TOTAL Tax-levy Funding PS	\$8,735,390.8	109,537	297,089	4,625,359.4	\$4,110,031.4
481 Categorical Programs PS	1,789,527.8	24,995	66,441	1,084,296.1	705,231.7
GRAND TOTAL Personal Service	\$10,524,918.6	134,532	363,530	\$5,709,655.5	\$4,815,263.1

* Positions include Hourly F/T equivalents, but exclude Per Diem and Hourly Admin. personnel.

New York City Department of Education
Year-to-Date Expenditures: OTPS by Unit of Appropriation
as of 3/14/06
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Expenditures 3/14/06	Percent Expended	Balance Available
402 General Ed Instruction & School Leadership OTPS	471,243.4	355,352.6	75.4%	115,890.9
404 Special Ed Instruction & School Leadership OTPS	9,735.0	1,273.3	13.1%	8,461.7
416 Regional & Citywide Instruction and Operational Admin - OTPS	23,074.0	13,654.4	59.2%	9,419.5
422 Citywide Special Ed Instruction & School Leadership - OTPS	29,395.4	13,456.1	45.8%	15,939.3
424 Special Ed Instructional Support - OTPS	105,030.1	63,282.7	60.3%	41,747.4
436 School Facilities - OTPS	147,090.6	108,159.7	73.5%	38,930.9
438 Pupil Transportation - OTPS	818,778.6	762,842.3	93.2%	55,936.4
440 School Food Services - OTPS	154,703.2	130,473.9	84.3%	24,229.3
442 School Safety - OTPS	157,787.6	29,209.9	18.5%	128,577.7
444 Energy & Leases - OTPS	354,054.5	250,986.7	70.9%	103,067.7
454 Central Administration - OTPS	226,890.3	150,745.0	66.4%	76,145.2
470 Special Education Pre-K Contract Payments - OTPS	496,987.0	491,589.0	98.9%	5,398.0
472 Charter/Contract/Foster Care Payments - OTPS	395,413.9	391,636.8	99.0%	3,777.1
474 Non-Public School and FIT Payments - OTPS	53,799.1	29,732.3	55.3%	24,066.8
TOTAL Tax-levy Funding OTPS	\$3,443,982.8	\$2,792,394.8	81.1%	\$651,588.0
482 Categorical Programs OTPS	856,570.2	551,597.8	64.4%	304,972.5
GRAND TOTAL Other Than Personal Service	\$4,300,553.0	\$3,343,992.6	77.8%	\$956,560.4

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 3/14/06
(\$ thousands)

Personal Service Budget Categories	Current Budget	Filled Positions	Expenditures Year-to-Date	Last Payroll	Balance Available
001 Non-Pedagogic Personal Service	500,521.3	10,307	294,519.5	17,902	206,001.7
005 Pedagogic Personal Service	6,310,354.2	109,169	3,269,362.7	265,190	3,040,991.5
021 Part Time Positions in Headcount	-	-	70.7	7	(70.7)
031 Hourly Personal Service in FTEs	602,901.2	15,848	244,671.5	24,413	358,229.7
035 Custodial	352,642.2	903	240,726.4	41,951	111,915.8
040 Educational Differential	280.3	-	609.6	-	(329.3)
041 Assignment Differential	244.9	-	342.0	-	(97.1)
042 Longevity Differential-pensionable	6,971.5	-	5,743.9	-	1,227.6
043 Shift Differential	74.3	-	67.6	-	6.7
044 Teacher Support Aid (TSA)	5.7	-	-	-	5.7
045 Holiday Pay	-	-	5.9	-	(5.9)
046 Terminal Leave	28,971.7	-	9,665.0	-	19,306.6
047 Overtime	7,492.9	-	6,562.3	-	930.6
049 Back Pay - prior years	18,430.0	-	280,804.2	49	(262,374.1)
050 Payments - Beneficiaries Deceased Staff	110.0	-	33.9	-	76.1
051 Salary Adjustments - CB Lump Sums	20.5	-	237.8	-	(217.3)
052 Severance Payment	-	-	-	-	-
053 To be Scheduled - Lump Sums	152,218.2	-	0.5	-	152,217.7
054 Salary Review Adjustments	0.8	-	-	-	0.8
056 Early Retirement Terminal Leave	4.4	-	-	-	4.4
057 Lump Sum Payment	5,057.6	-	77.0	-	4,980.6
058 Prep Period Coverage	15,182.6	-	10,685.0	-	4,497.6
059 Repayment of Deferrals	-	-	-	-	-
060 Interest on UFT Payments	0.5	-	975.8	6	(975.3)
061 Supper Money	16.4	-	47.0	-	(30.6)
062 Health Insurance	1,078,759.3	-	468,014.7	26	610,744.6
063 Disability Benefits Insurance	348.0	-	146.5	-	201.5
064 Uniform Allowance	119.0	-	298.3	-	(179.3)
065 Social Security	639,909.4	-	363,251.3	994	276,658.1
066 Unemployment Insurance	14,228.2	-	9,165.2	-	5,062.9
067 Welfare Benefits	404,279.3	-	255,137.3	-	149,142.0
072 DOE Retirement Fund	5,376.2 *	-	3,288.7	-	2,087.5
079 Teachers Retirement System	130,629.0 *	-	61,740.3	-	68,888.8
081 Annuity for Pedagogues at Maximum	19,524.7	-	12,073.9	-	7,450.8
085 Workers' Compensation	18,015.1	-	1,671.0	-	16,344.1
091 Per Session	348,234.6	-	169,629.2	12,992	178,605.3
095 Custodial Returns	-	-	-	-	-
098 Financial Plan Savings	-	-	30.6	-	(30.6)
TOTAL PERSONAL SERVICE	\$10,660,923.9	136,227	\$5,709,655.5	\$363,530	\$4,951,268.4

* 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 Expenditures: OTPS by Category
as of 3/14/06
(\$ thousands)

OTPS Budget Categories		Current Budget	Expenditures Year-to-Date	Percent Expended	Balance Available
100	Supplies & Materials - General	325,943.6	215,976.7	66.26%	109,966.9
109	Fuel Oil	56,941.0	47,995.4	84.29%	8,945.6
110	Food and Forage Supplies	118,134.3	101,938.0	86.29%	16,196.3
199	Data Processing Supplies	32,207.0	19,094.7	59.29%	13,112.3
300	Equipment	92,315.9	59,966.7	64.96%	32,349.2
337	Text Books	156,831.0	130,086.9	82.95%	26,744.2
338	Library Books	19,850.4	12,838.0	64.67%	7,012.4
400	Non-Contractual Services	113,148.4	94,385.5	83.42%	18,763.0
402	Telephone & Other Communications	30,101.3	14,589.0	48.47%	15,512.3
414	Rentals - Land, Building and Structures	104,250.7	99,548.6	95.49%	4,702.1
423	Heat, Light and Power Services	167,111.0	103,351.4	61.85%	63,759.5
451	Local Travel Expenditures - General	21,973.0	9,119.0	41.50%	12,854.0
499	Other Expenditures - General	109,228.4	-	0.00%	109,228.4
600	Contractual Services - General	51,751.5	44,627.0	86.23%	7,124.5
602	Telecommunication Maintenance - Contractual	21,514.0	15,674.0	72.85%	5,840.1
607	Maintenance & Repairs - Motor Vehicle - Contract.	168.0	34.6	20.60%	133.4
608	Maintenance & Repairs - General - Contractual	14.7	3.1	21.24%	11.6
612	Office Equipment Maintenance - Contractual	2,919.5	2,082.3	71.33%	837.1
613	Data Processing Equip. - Maintenance & Repair	23,492.0	18,895.7	80.43%	4,596.3
615	Printing Contracts - Contractual	6,909.7	3,997.9	57.86%	2,911.7
619	Security Services - Contractual	666.8	316.5	47.47%	350.2
622	Temporary Services - Contractual	20,523.5	14,275.6	69.56%	6,247.9
624	Cleaning Services - Contractual	7,359.5	1,428.3	19.41%	5,931.2
633	Transportation Expenditures - Contractual	6,318.2	3,623.3	57.35%	2,694.9
668	Transportation for Reimbursable Programs	-	-	0.00%	-
669	Transportation of Pupils - Contractual	764,679.8	749,345.2	97.99%	15,334.6
670	Payments to Contract Schools (Handicapped Svc)	785,841.0	785,084.5	99.90%	756.5
671	Training Programs for City Employees - Contract.	26,998.5	7,808.1	28.92%	19,190.4
676	Maintenance & Repair - Infrastructure - Contractual	96,289.0	73,364.0	76.19%	22,925.0
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	2,084.4	1,681.3	80.7%	403.1
682	Legal Services - Contractual	1,498.1	1,290.6	86.15%	207.5
683	Engineering & Architectural Services - Contractual	17.0	16.9	99.28%	0.1
684	Data Processing Consultant Services	59,949.9	47,338.2	78.96%	12,611.7
685	Professional Svcs. - Direct Educ. Svcs. to Students	512,603.7	388,673.7	75.82%	123,930.0
686	Professional Svcs. - Other - Contractual	78,797.0	48,619.6	61.70%	30,177.3
689	Professional Svcs. - Curricul. & Profess. Develop.	142,533.2	90,489.3	63.49%	52,044.0
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	1,025.2	769.5	75.06%	255.7
700	Fixed Charges - General	-	-	0.00%	-
704	Payments to Surety Bonds and Insurance	18,355.4	17,492.7	95.30%	862.6
708	Death Benefits	-	-	0.00%	-
718	Payments for Special Schooling - Handicapped	14,811.3	17,410.6	117.55%	(2,599.3)
719	Judgements & Claims - Other	268.6	208.0	77.42%	60.6
730	Tuition Payments for Out-of-City Foster Care	16,342.9	11,156.1	68.26%	5,186.8
731	Health Service Charge - Out-of-City Foster Care	2,390.2	1,749.4	73.19%	640.8
772	NYC Transit Authority - Reduced Fares (Students)	45,210.0	15,004.3	33.19%	30,205.7
773	Private Bus Comp. - Reduced Fares (Students)	12,100.0	4,169.1	34.46%	7,930.9
779	Transportation of Pupils	59,630.6	50,996.9	85.52%	8,633.8
782	Unallocated Reserve	-	-	0.00%	-
791	Tuition Payments to Other School Districts	2,376.1	2,040.2	85.87%	335.8
792	Payments to Contract Schools/Corporate Schools	-	-	0.00%	-
793	Payments to Fashion Institute of Technology	31,072.6	15,436.3	49.68%	15,636.3
794	Training Program for City Employees	-	-	0.00%	-
TOTAL OTHER THAN PERSONAL SERVICE		\$4,164,547.7	\$3,343,992.5	80.3%	\$ 820,555.2

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	56,357	1,835	678	58,870	698	111	-	8,247	9,056	58,890	9,036	67,926
403 Special Ed Instruction & School Leadership	10,555	4,722	1	15,278	60	-	-	2	62	15,337	3	15,340
415 Regional & Citywide Instr. & Oper. Admin.	1,232	-	1,214	2,446	37	15	-	1	53	1,269	1,230	2,499
421 Citywide Special Ed Instr. & School Leadership	5,464	5,666	579	11,709	22	40	-	367	429	11,152	986	12,138
423 Special Ed Instructional Support	1,103	2	1,188	2,293	9	94	-	537	640	1,114	1,819	2,933
435 School Facilities	-	-	783	783	-	-	903	-	903	-	1,686	1,686
439 School Food Services	-	-	1,920	1,920	-	-	-	4,062	4,062	-	5,982	5,982
453 Central Administration	178	29	1,868	2,075	6	33	-	44	83	213	1,945	2,158
481 Reimbursable Programs <i>(adj. for split positions)</i>	1,059	-	95	1,154	-	-	-	-	-	1,059	95	1,154
Sub-Total Tax-Levy	75,948	12,254	8,326	96,528	832	293	903	13,260	15,288	89,034	22,782	111,816
481 Reimbursable Programs <i>(adj. for split positions)</i>	16,476	4,491	1,981	22,948	560	10	-	893	1,463	21,527	2,884	24,411
Grand Total	92,424	16,745	10,307	119,476	1,392	303	903	14,153	16,751	110,561	25,666	136,227

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 3/5/06.
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.

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.	152	-	48	200	1	-	-	11	12	153	59	212
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	15,246	982	1,761	17,989	512	7	-	876	1,395	16,740	2,644	19,384
8844	Central Offices	-	-	2	2	-	-	-	-	-	-	2	2
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	1,406	3,442	82	4,930	27	-	-	6	33	4,875	88	4,963
8870	Reimbursable Support - NPS	46	2	8	56	18	-	-	-	18	66	8	74
8888	Reim. Support - Central School Supp. Pgms.	612	65	175	852	2	3	-	-	5	679	178	857
8835	Special Education - administration (Reimb. Positions in Tax-Levy U/As)	-	-	-	-	-	-	-	-	-	-	-	-
		73	-	-	73	-	-	-	-	-	73	-	73
	Sub-total	17,535	4,491	2,076	24,102	560	10	-	893	1,463	22,586	2,979	25,565
	Less:												
	Reimbursable Programs- (Tax-Levy positions)	1,059	-	95	1,154	-	-	-	-	-	1,059	95	1,154
	Total (including split positions in all U/A's)	16,476	4,491	1,981	22,948	560	10	-	893	1,463	21,527	2,884	24,411

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 3/5/06.
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