



**FINANCIAL
STATUS
REPORT**

FY 2006

DECEMBER 2005



New York City Department of Education



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

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BRUCE E. FEIG
Chief Financial Officer

MEMORANDUM

December 7, 2005

To: Members of the Comprehensive Financial Monitoring Task Force
From: Bruce Feig
Re: December Financial Status Report

Enclosed for your review is the December Financial Status Report (FSR). This month, the FSR includes a summary of the recently released November Financial Plan.

The November Plan includes a significant adjustment of \$329 million associated with the UFT contract. This amount, when combined with the existing resources in the collective bargaining reserve, will fund \$483 million of labor increases, including a \$2 million pass-through for the Fashion Institute of Technology.

In addition to the collective bargaining increases, the plan reflects adjustments of \$95 million to categorical revenue budgets. These considerable increases are primarily associated with carryover levels from the previous fiscal year. For a summary of other plan changes, please see page 4.

The next FSR, scheduled to be released in mid-January, will include the first fiscal analysis for FY2006.

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
Current Approved Budget Condition
as of 11/28/05

| Unit of Appropriation | Adopted Budget 7/1/05 | Approved City Budget 9/12/05 | Approved Modifications 9/12/05 - 11/16/05 | Current City Budget 11/28/05 |
|--|-----------------------------|------------------------------------|---|------------------------------------|
| 401 General Ed Instruction & School Leadership PS | 4,076,415,366 | 4,076,415,366 | 137,513 | 4,076,552,879 |
| 402 General Ed Instruction & School Leadership OTPS | 470,104,426 | 470,166,926 | 10,000 | 470,176,926 |
| 403 Special Ed Instruction & School Leadership PS | 717,812,547 | 717,812,547 | 0 | 717,812,547 |
| 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 | 190,291,442 | 23,546 | 190,314,988 |
| 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 | 535,708,104 | 52,323 | 535,760,427 |
| 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 | 146,851,792 | 187,659 | 147,039,451 |
| 424 Special Ed Instructional Support - OTPS | 105,030,114 | 105,030,114 | 0 | 105,030,114 |
| 435 School Facilities - PS | 371,466,177 | 371,466,177 | 2,186,259 | 373,652,436 |
| 436 School Facilities - OTPS | 141,550,818 | 141,550,818 | 0 | 141,550,818 |
| 438 Pupil Transportation - OTPS | 818,298,060 | 818,298,060 | (356,738) | 817,941,322 |
| 439 School Food Services - PS | 176,000,263 | 176,000,263 | 277,489 | 176,277,752 |
| 440 School Food Services - OTPS | 155,000,000 | 155,000,000 | (81,228) | 154,918,772 |
| 442 School Safety - OTPS | 157,787,629 | 157,787,629 | 0 | 157,787,629 |
| 444 Energy & Leases - OTPS | 311,684,037 | 311,684,037 | 0 | 311,684,037 |
| 453 Central Administration - PS | 155,620,370 | 155,620,370 | 671,989 | 156,292,359 |
| 454 Central Administration - OTPS | 189,669,586 | 190,381,745 | 0 | 190,381,745 |
| 461 Fringe Benefits - PS | 1,750,514,074 | 1,750,514,074 | 497,223 | 1,751,011,297 |
| 470 Special Education Pre-K Contract Payments - OTPS | 455,555,000 | 455,555,000 | 0 | 455,555,000 |
| 472 Charter/Contract/Foster Care Payments - OTPS | 334,266,281 | 334,266,281 | 0 | 334,266,281 |
| 474 Non-Public School and FIT Payments - OTPS | 51,614,767 | 51,814,767 | 0 | 51,814,767 |
| 491 Collective Bargaining | 181,416,419 | 181,416,419 | (2,115,616) | 179,300,803 |
| TOTAL Tax-levy Funding | 11,554,861,628 | 11,555,836,287 | 1,490,419 | 11,557,326,706 |
| 481 Categorical Programs PS | 1,831,673,063 | 1,831,342,771 | 445,549 | 1,831,788,320 |
| 482 Categorical Programs OTPS | 757,383,670 | 757,944,113 | 66,000 | 758,010,113 |
| TOTAL Categorical Programs | 2,589,056,733 | 2,589,286,884 | 511,549 | 2,589,798,433 |
| GRAND TOTAL | \$14,143,918,361 | \$14,145,123,171 | \$2,001,968 | \$14,147,125,139 |
| Plus: <u>Other System-Wide Obligations</u> | | | | |
| Pension (as per November Plan) | | | | 1,546,127,145 |
| Debt Service (as per November Plan) | | | | 823,508,818 |
| TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION | | | | \$16,516,761,102 |

Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 as of 11/28/05

| Approved Modifications | \$2,001,968 | | |
|--|------------------|----------------------|---------------|
| <hr/> | | | |
| <hr/> | | | |
| Revenue Source | Amount | Mod # | Date Approved |
| Department of Sanitation - Golden Apple Awards | 66,000 | 6T095A | 10/11/05 |
| City Council Member Item | 10,000 | MN002 | 09/13/05 |
| Collective Bargaining Adjustment: | | | |
| City | 1,403,951 | MN02/MN08DC37COLLBAR | 09/14/05 |
| Federal | 522,017 | MN02/MN08DC37COLLBAR | 09/14/05 |
| Total Collective Bargaining Adjustment | 1,925,968 | | |
| <hr/> | | | |
| TOTAL Approved Revenue Mods | 2,001,968 | | |

Department of Education of the City of New York
November Plan Summary

\$s in 000's

| | FY2006 | FY2007 |
|--|---------------------|---------------------|
| FY2006 ADOPTED BUDGET (All Funds) | \$14,143,918 | \$14,171,154 |
| <u>Collective Bargaining</u> | | |
| FIT Collective Bargaining | 1,984 | 1,984 |
| UFT Collective Bargaining-City | 291,669 | 329,929 |
| UFT Collective Bargaining-State | 35,000 | 220,165 |
| Subtotal | \$328,653 | \$552,078 |
| <u>New Needs/Program Growth</u> | | |
| Fuel | 15,799 | - |
| Special Commissioner of Investigation | 200 | 400 |
| In-State Contract Schools | 12,000 | 12,000 |
| Regional Operations Support | 10,000 | 10,000 |
| Special Education Instructional Needs | 10,759 | 45,759 |
| Subtotal | \$48,758 | \$68,159 |
| <u>Intra-City Adjustments</u> | | |
| Head Start with ACS | (330) | (330) |
| Automated Health Records I/C with DOHMH | 560 | - |
| Golden Apple Awards I/C with DSNY | 66 | - |
| Subtotal | \$296 | (\$330) |
| <u>Other Mods & Revenue Adjustments</u> | | |
| DYCD Member Items Transfer to DOE: | | |
| Tottenville HS Robotics Club | 8 | - |
| PS 53 Library Book Purchase | 5 | - |
| Federation of PTAs - Staten Island | 3 | - |
| Member Items Transferred to DOE Centrally | 985 | - |
| DC37 1% Collective Bargaining MN | 1,404 | 1,404 |
| Title I | 56,867 | - |
| IDEA | 2,626 | - |
| Title IIA Professional Development | 12,144 | - |
| Drug Free Schools | 1,275 | - |
| Reading First Competitive Grant | 22,050 | - |
| Other State/Federal Adjustments | 1,458 | 1,458 |
| Subtotal | \$98,825 | \$2,862 |
| Total All Adjustments | \$476,532 | \$622,769 |
| November Financial Plan (All Funds) | \$14,620,450 | \$14,793,923 |

Department of Education of the City of New York
Revenue Budget
as of 12/2/2005
(\$ thousands)

| Revenue Source | Description | FY 2006 Adopted Budget | September Revenue Condition | Modifications | Current Revenue Estimate |
|--|--|------------------------|-----------------------------|--------------------|--------------------------|
| STATE FUNDS | | | | | |
| <i>General Support Aids</i> | | | | | |
| 27908 | NET SUPPORT - OPERATING AID | 2,767,237.5 | 2,767,237.5 | 936.0 | 2,768,173.5 |
| 27920 | BUILDING AID - BOE | 25,139.2 | 25,139.2 | 0.0 | 25,139.2 |
| 27921 | TRANSPORTATION AID | 367,388.6 | 367,388.6 | 0.0 | 367,388.6 |
| 27922 | PUBLIC EXCESS COST AID | 705,198.2 | 705,198.2 | 5,701.2 | 710,899.4 |
| 27923 | PRIVATE EXCESS COST AID | 98,214.0 | 98,214.0 | 3,586.4 | 101,800.4 |
| 27924 | CAREER EDUCATION | 68,779.9 | 68,779.9 | 0.0 | 68,779.9 |
| 29251 | LIMITED ENGLISH PROFICIENCY AID | 71,103.0 | 71,103.0 | 0.0 | 71,103.0 |
| 29253 | COMPUTER ADMINISTRATION AID | 32,399.2 | 32,399.2 | 0.0 | 32,399.2 |
| 29290 | HIGH COST AID | 160,752.1 | 160,752.1 | 15,586.4 | 176,338.5 |
| 29605 | BUILDING AID - SCA | 394,470.3 | 394,470.3 | 35,395.0 | 429,865.3 |
| 29606 | BUILDING AID - LEASES | 15,830.6 | 15,830.6 | 9,605.0 | 25,435.6 |
| Sub-Total - General Support Aids | | \$4,706,512.6 | \$4,706,512.6 | \$70,810.0 | \$4,777,322.6 |
| <i>Restricted/Categorical Aids</i> | | | | | |
| 23902 | SUBSTANCE ABUSE | 3,552.0 | 3,552.0 | 0.0 | 3,552.0 |
| 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 | 0.0 | 6,500.0 |
| 27904 | WELFARE EDUCATION | 3,000.0 | 3,000.0 | 0.0 | 3,000.0 |
| 27906 | SPECIAL GRANTS - MISCELLANEOUS | 33,000.0 | 33,000.0 | 0.0 | 33,000.0 |
| 27907 | TEXTBOOKS | 75,472.6 | 75,472.6 | 0.0 | 75,472.6 |
| 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 | 260,328.0 | 0.0 | 260,328.0 |
| 29258 | MAGNET SCHOOLS | 48,175.0 | 48,175.0 | 0.0 | 48,175.0 |
| 29260 | EMPLOYMENT PREPARATION for EDUCATION (EPE) | 21,300.0 | 21,300.0 | (2,114.8) | 19,185.2 |
| 29261 | COMPUTER SOFTWARE AID | 19,721.9 | 19,721.9 | 0.0 | 19,721.9 |
| 29262 | COMPUTER HARDWARE AID | 11,296.2 | 11,296.2 | 0.0 | 11,296.2 |
| 29275 | LIBRARY MATERIALS AID | 7,895.3 | 7,895.3 | 0.0 | 7,895.3 |
| 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 | 0.0 | 32,666.9 |
| 29292 | CHAPTER 721 REIMBURSEMENT | 1,600.0 | 1,600.0 | 0.0 | 1,600.0 |
| 29295 | SUMMER HANDICAPPED AID | 80,000.0 | 80,000.0 | 0.0 | 80,000.0 |
| 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 | 0.0 | 727,122.5 |
| 29613 | MINOR MAINTENANCE | 33,330.0 | 33,330.0 | 0.0 | 33,330.0 |
| 29614 | UNIVERSAL PRE-KINDERGARTEN | 146,528.0 | 146,528.0 | 0.0 | 146,528.0 |
| 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 | 0.0 | 12,000.0 |
| 29622 | SUMMER SCHOOL | 20,177.1 | 20,177.1 | 0.0 | 20,177.1 |
| Sub-Total - Restricted/Categorical Aids | | \$1,809,782.6 | \$1,809,782.6 | (\$2,114.8) | \$1,807,667.8 |
| Total - State Funds | | \$6,516,295.2 | \$6,516,295.2 | \$68,695.2 | \$6,584,990.4 |

Department of Education of the City of New York
Revenue Budget
as of 12/2/2005
(\$ thousands)

| Revenue Source | Description | FY 2006 Adopted Budget | September Revenue Condition | Modifications | Current Revenue Estimate |
|--|--|------------------------|-----------------------------|-------------------|--------------------------|
| FEDERAL FUNDS | | | | | |
| 03875 | NSF - EDUCATION & HUMAN RESOURCES | 10,881.2 | 10,881.2 | 0.0 | 10,881.2 |
| 11919 | MEDICAID - HEALTH & MEDICAL CARE | 102,874.0 | 102,874.0 | 0.0 | 102,874.0 |
| 11957 | TANF | 3,574.0 | 3,574.0 | 0.0 | 3,574.0 |
| 13022 | FEDERAL DRUG ABUSE FUNDS | 14,800.0 | 14,800.0 | 0.0 | 14,800.0 |
| 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 | 0.0 | 15,600.0 |
| 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 | 0.0 | 14,940.0 |
| 13912 | ECIA TITLE I | 818,023.0 | 818,023.0 | 56,867.3 | 874,890.3 |
| 13914 | FEDERAL MISCELLANEOUS GRANTS | 8,557.6 | 8,557.6 | 522.0 | 9,079.6 |
| 13915 | IDEA - PROGRAMS FOR THE DISABLED | 261,707.0 | 261,707.0 | 2,626.4 | 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 | 0.0 | 17,006.6 |
| 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 | 129,000.0 | 12,143.8 | 141,143.8 |
| 13927 | EESA TITLE VII - MAGNET SCHOOLS | 11,800.0 | 11,800.0 | 0.0 | 11,800.0 |
| 13928 | DRUG-FREE SCHOOLS | 15,448.0 | 15,448.0 | 1,275.3 | 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 | 0.0 | 6,563.8 |
| 13936 | EDUCATION FOR HOMELESS CHILDREN & YOUTH | 6,405.6 | 6,405.6 | 0.0 | 6,405.6 |
| 13937 | EVEN START - STATE EDUCATIONAL AGENCIES | 5,632.9 | 5,632.9 | 0.0 | 5,632.9 |
| 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 |
| 13944 | READING FIRST | 0.0 | 0.0 | 22,050.0 | 22,050.0 |
| Sub-Total - Federal Funds | | \$1,807,615.2 | \$1,807,615.2 | \$95,484.8 | \$1,903,100.0 |
| 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 (Sanitation Dept. - Golden Apple) | 0.0 | 0.0 | 66.0 | 66.0 |
| 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 | \$8,535.8 | \$66.0 | \$8,601.8 |
| 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 |

Department of Education of the City of New York
Revenue Budget
as of 12/2/2005
(\$ thousands)

| Revenue Source | Description | FY 2006 Adopted Budget | September Revenue Condition | Modifications | Current Revenue Estimate |
|--|------------------------------------|------------------------------|-----------------------------------|--------------------|--------------------------------|
| 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 | 0.0 | 14,278.5 |
| 41901 | PRIVATE GRANTS - D. 29 RESTITUTION | 2,320.0 | 2,320.0 | 0.0 | 2,320.0 |
| 41905 | SCA CONSTRUCTION | 8,000.0 | 8,000.0 | 0.0 | 8,000.0 |
| 41911 | NON-RESIDENT TUITION | 318.0 | 318.0 | 0.0 | 318.0 |
| 41917 | RETIREMENT BENEFITS (BERS) | 5,003.6 | 5,003.6 | 0.0 | 5,003.6 |
| Sub-Total - Other Categorical | | \$36,002.6 | \$36,002.6 | \$0.0 | \$36,002.6 |
| Total Revenue | | \$8,413,092.7 | \$8,413,322.8 | \$164,246.0 | \$8,577,568.8 |
| City Tax-Levy Funding | | \$5,773,199.7 | \$5,774,174.3 | \$311,081.5 | \$6,085,255.8 |
| 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 |
| - State Collective Bargaining Adjustment | | | | | (935.9) |
| - November Plan Changes - <i>not yet included in operating budget</i> | | | | | (472,389.7) |
| - Rounding | | | | | 0.1 |
| Total Adjustments | | | | | (515,699.5) |
| CURRENT OPERATING BUDGET | | | | | \$14,147,125.1 |

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 12/2/2005
(\$ thousands)

| Revenue Source | Description | FY 2006 Adopted Budget | FY2006 November Plan | Claims Submitted YTD - 12/2/05 | Cash Applied YTD - 12/2/05 | Percentage Claimed YTD - 12/2/05 |
|--|------------------------------------|------------------------|----------------------|--------------------------------|----------------------------|----------------------------------|
| STATE FUNDS | | | | | | |
| <i>General Support Aids</i> | | | | | | |
| 27908 | NET SUPPORT - OPERATING AID | 2,767,237.5 | 2,768,173.5 | 1,106,895.0 | 483,497.1 | 40.0% |
| 27920 | BUILDING AID - BOE | 25,139.2 | 25,139.2 | 10,055.7 | 4,131.1 | 40.0% |
| 27921 | TRANSPORTATION AID | 367,388.6 | 367,388.6 | 146,955.4 | 60,372.4 | 40.0% |
| 27922 | PUBLIC EXCESS COST AID | 705,198.2 | 710,899.4 | 282,079.3 | 42,072.5 | 39.7% |
| 27923 | PRIVATE EXCESS COST AID | 98,214.0 | 101,800.4 | 39,285.6 | 5,859.5 | 38.6% |
| 27924 | CAREER EDUCATION | 68,779.9 | 68,779.9 | 27,511.9 | 11,302.5 | 40.0% |
| 29251 | LIMITED ENGLISH PROFICIENCY AID | 71,103.0 | 71,103.0 | 28,441.2 | 11,684.2 | 40.0% |
| 29253 | COMPUTER ADMINISTRATION AID | 32,399.2 | 32,399.2 | 12,959.7 | 5,324.1 | 40.0% |
| 29290 | HIGH COST AID | 160,752.1 | 176,338.5 | 64,300.8 | 9,590.6 | 36.5% |
| 29605 | BUILDING AID - SCA | 394,470.3 | 429,865.3 | 157,788.1 | 64,822.7 | 36.7% |
| 29606 | BUILDING AID - LEASES | 15,830.6 | 25,435.6 | 6,332.2 | 2,601.4 | 24.9% |
| Sub-Total - General Support Aids | | \$4,706,512.6 | \$4,777,322.6 | \$1,882,604.9 | \$701,258.1 | 39.4% |
| <i>Restricted/Categorical Aids</i> | | | | | | |
| 23902 | SUBSTANCE ABUSE | 3,552.0 | 3,552.0 | 0.0 | 0.0 | 0.0% |
| 26069 | TANF 25% | 750.0 | 750.0 | 0.0 | 0.0 | 0.0% |
| 27900 | SCHOOL LUNCH | 10,154.9 | 10,154.9 | 0.0 | 0.0 | 0.0% |
| 27902 | PRE - KINDERGARTEN | 16,533.2 | 16,533.2 | 0.0 | 0.0 | 0.0% |
| 27903 | BILINGUAL EDUCATION | 6,500.0 | 6,500.0 | 82.1 | 82.1 | 1.3% |
| 27904 | WELFARE EDUCATION | 3,000.0 | 3,000.0 | 0.0 | 0.0 | 0.0% |
| 27906 | SPECIAL GRANTS - MISCELLANEOUS | 33,000.0 | 33,000.0 | 0.0 | 0.0 | 0.0% |
| 27907 | TEXTBOOKS | 75,472.6 | 75,472.6 | 19,610.2 | 19,610.2 | 26.0% |
| 27910 | SPECIAL READING | 29,950.0 | 29,950.0 | 0.0 | 0.0 | 0.0% |
| 27915 | IMPROVING PUPIL PERFORMANCE | 36,200.0 | 36,200.0 | 0.0 | 0.0 | 0.0% |
| 29255 | PRE-K HANDICAPPED | 260,328.0 | 260,328.0 | 0.0 | 0.0 | 0.0% |
| 29258 | MAGNET SCHOOLS | 48,175.0 | 48,175.0 | 28,788.0 | 9,596.0 | 59.8% |
| 29260 | EMPLOYMENT PREPARATION | 21,300.0 | 19,185.2 | 0.0 | 0.0 | 0.0% |
| 29261 | COMPUTER SOFTWARE AID | 19,721.9 | 19,721.9 | 0.0 | 0.0 | 0.0% |
| 29262 | COMPUTER HARDWARE AID | 11,296.2 | 11,296.2 | 4,518.5 | 1,856.3 | 40.0% |
| 29275 | LIBRARY MATERIALS AID | 7,895.3 | 7,895.3 | 0.0 | 0.0 | 0.0% |
| 29279 | TEACHER SUPPORT AID (formerly EIT) | 62,707.0 | 62,707.0 | 0.0 | 0.0 | 0.0% |
| 29280 | ED RELATED SUPPORT SERVICES AID | 32,666.9 | 32,666.9 | 13,066.8 | 5,368.1 | 40.0% |
| 29292 | CHAPTER 721 REIMBURSEMENT | 1,600.0 | 1,600.0 | 1,600.0 | 1,600.0 | 100.0% |
| 29295 | SUMMER HANDICAPPED AID | 80,000.0 | 80,000.0 | 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 | 0.0 | 0.0 | 0.0% |
| 29604 | EXTRAORDINARY NEEDS AID | 727,122.5 | 727,122.5 | 290,849.0 | 119,487.0 | 40.0% |
| 29613 | MINOR MAINTENANCE | 33,330.0 | 33,330.0 | 0.0 | 0.0 | 0.0% |
| 29614 | UNIVERSAL PRE-KINDERGARTEN | 146,528.0 | 146,528.0 | 0.0 | 0.0 | 0.0% |
| 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 | 20,177.1 | 8,070.9 | 3,315.7 | 40.0% |
| Sub-Total - Restricted/Categorical Aids | | \$1,809,782.6 | \$1,807,667.8 | \$366,585.5 | \$160,915.4 | 20.3% |
| Total - State Funds | | \$6,516,295.2 | \$6,584,990.4 | \$2,249,190.4 | \$862,173.5 | 34.2% |

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 12/2/2005
(\$ thousands)

| Revenue Source | Description | FY 2006 Adopted Budget | FY2006 November Plan | Claims Submitted YTD - 12/2/05 | Cash Applied YTD - 12/2/05 | Percentage Claimed YTD - 12/2/05 |
|--------------------------------------|--|------------------------|----------------------|--------------------------------|----------------------------|----------------------------------|
| FEDERAL FUNDS | | | | | | |
| 03875 | NSF - EDUCATION & HUMAN SERVICES | 10,881.2 | 10,881.2 | 0.0 | 0.0 | 0.0% |
| 11919 | MEDICAID - HEALTH & MEDICAL CARE | 102,874.0 | 102,874.0 | 0.0 | 0.0 | 0.0% |
| 11957 | TANF | 3,574.0 | 3,574.0 | 0.0 | 0.0 | 0.0% |
| 13022 | FEDERAL DRUG ABUSE FUNDS | 14,800.0 | 14,800.0 | 0.0 | 0.0 | 0.0% |
| 13901 | AFTER SCHOOL PROGRAMS | 16,876.2 | 16,876.2 | 125.6 | 0.0 | 0.7% |
| 13902 | FEDERAL SCHOOL LUNCH | 219,357.5 | 219,357.5 | 11,207.6 | 0.0 | 5.1% |
| 13905 | VOCATIONAL EDUCATION | 15,600.0 | 15,600.0 | 0.0 | 0.0 | 0.0% |
| 13907 | SCHOOL BREAKFAST PROGRAM | 34,954.9 | 34,954.9 | 3,949.9 | 0.0 | 11.3% |
| 13910 | FEDERAL BILINGUAL | 14,940.0 | 14,940.0 | 0.0 | 0.0 | 0.0% |
| 13912 | ECIA TITLE I | 818,023.0 | 874,890.3 | 95,262.3 | 73,502.4 | 10.9% |
| 13914 | FEDERAL MISCELLANEOUS GRANTS | 8,557.6 | 9,079.6 | 0.0 | 0.0 | 0.0% |
| 13915 | IDEA - PROGRAMS FOR THE DISABLED | 261,707.0 | 264,333.4 | 0.0 | 0.0 | 0.0% |
| 13916 | INSTALLATION IMPACT | 5,000.0 | 5,000.0 | 0.0 | 0.0 | 0.0% |
| 13919 | SUMMER FEEDING PROGRAM | 17,006.6 | 17,006.6 | 0.0 | 0.0 | 0.0% |
| 13924 | TITLE V SURR SUPPORT | 8,897.0 | 8,897.0 | 383.8 | 383.8 | 4.3% |
| 13926 | EESA TITLE II - PROFESSIONAL DEVELOPMENT | 129,000.0 | 141,143.8 | 11,350.4 | 11,350.4 | 8.0% |
| 13927 | EESA TITLE VII - MAGNET SCHOOLS | 11,800.0 | 11,800.0 | 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 | 643.8 | 643.8 | 3.1% |
| 13935 | COMMITTEE ON PRE-SCHOOL EDUCATION | 6,563.8 | 6,563.8 | 0.0 | 0.0 | 0.0% |
| 13936 | EDUCATION FOR HOMELESS & YOUTH | 6,405.6 | 6,405.6 | 370.7 | 36.5 | 5.8% |
| 13937 | EVEN START - - STATE ED. AGENCIES | 5,632.9 | 5,632.9 | 0.0 | 0.0 | 0.0% |
| 13939 | COMMUNITY LEARNING CENTERS | 26,958.9 | 26,958.9 | 0.0 | 0.0 | 0.0% |
| 13941 | TITLE III-LEP & IMMIGRATION STUDENT | 31,777.0 | 31,777.0 | 0.0 | 0.0 | 0.0% |
| 13944 | READING FIRST | 0.0 | 22,050.0 | 6,048.8 | 0.0 | 27.4% |
| Sub-Total - FEDERAL FUNDS | | \$1,807,615.2 | \$1,903,100.0 | \$129,342.9 | \$85,916.9 | 6.8% |
| OTHER CATEGORICAL | | | | | | |
| 31938 | SUPPLEMENTAL WELFARE BENEFITS | 6,082.5 | 6,082.5 | 0.0 | 0.0 | 0.0% |
| 41900 | PRIVATE GRANTS | 14,278.5 | 14,278.5 | 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 | 8,000.0 | 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 | 5,003.6 | 0.0 | 0.0 | 0.0% |
| Sub-Total - Other Categorical | | \$36,002.6 | \$36,002.6 | \$0.0 | \$0.0 | 0.0% |
| Total Revenue | | \$8,359,913.0 | \$8,524,093.0 | \$2,378,533.3 | \$948,090.4 | 27.9% |

Department of Education of the City of New York
Prior Year State Aid Update
As of 12/2/05

An additional \$6,569,132 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 \$1,289,132. 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 | Total |
|---------------------|------------|----------|-----------|--------------|--------------|--------------|----------------|----------------------------|
| Building Aid - SCA | \$ (1,399) | \$ 6,960 | \$ 23,886 | \$ 2,413,611 | \$ (258,691) | \$ 1,773,360 | \$ 694,937 | \$ 4,652,664 |
| 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) | \$ 6,960 | \$ 23,886 | \$ 2,413,611 | \$ (258,691) | \$ 6,490,057 | \$ (2,105,292) | \$ 6,569,132 |
| Partial Payment | | | | | | | | <u>\$ (5,280,000)</u> |
| Balance | | | | | | | | <u><u>\$ 1,289,132</u></u> |

New York City Department of Education
Year-to-Date Expenditures: Personal Service by Unit of Appropriation
as of 11/8/05
(\$ thousands)

| Unit of Appropriation | Current City Budget | Full-time Positions on Payroll * | Last Payroll | Year-to-Date Expenditures 11/8/05 | Balance Available |
|--|---------------------------|--|-----------------|---|----------------------|
| 401 General Ed Instruction & School Leadership PS | 4,076,552.9 | 68,148 | 147,276 | 689,769.0 | 3,386,783.9 |
| 403 Special Ed Instruction & School Leadership PS | 717,812.5 | 15,055 | 29,246 | 120,351.4 | 597,461.2 |
| 415 Regional & Citywide Instruction and Operational Admin - PS | 190,315.0 | 2,451 | 6,960 | 43,689.5 | 146,625.5 |
| 421 Citywide Special Ed Instruction & School Leadership - PS | 535,760.4 | 11,934 | 20,619 | 95,633.5 | 440,126.9 |
| 423 Special Ed Instructional Support - PS | 147,039.5 | 2,730 | 5,547 | 29,384.5 | 117,655.0 |
| 435 School Facilities - PS | 373,652.4 | 1,708 | 15,551 | 113,219.7 | 260,432.7 |
| 439 School Food Services - PS | 176,277.8 | 6,059 | 6,433 | 26,617.6 | 149,660.2 |
| 453 Central Administration - PS | 156,292.4 | 2,147 | 4,913 | 42,248.5 | 114,043.9 |
| 461 Fringe Benefits - PS | 1,751,011.3 | 0 | 326 | 355,064.2 | 1,395,947.1 |
| 491 Collective Bargaining | 179,300.8 | 0 | 0 | 0.0 | 179,300.8 |
| TOTAL Tax-levy Funding PS | \$8,304,014.9 | 110,232 | 236,871 | 1,515,977.8 | \$6,788,037.2 |
| 481 Categorical Programs PS | 1,831,788.3 | 24,188 | 49,704 | 316,930.5 | 1,514,857.9 |
| GRAND TOTAL Personal Service | \$10,135,803.3 | 134,420 | 286,575 | \$1,832,908.2 | \$8,302,895.0 |

* 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 11/8/05
(\$ thousands)

| Unit of Appropriation | Current City Budget | Year-to-Date Expenditures 11/8/05 | Percent Expended | Balance Available |
|--|---------------------------|---|---------------------|----------------------|
| 402 General Ed Instruction & School Leadership OTPS | 470,176.9 | 187,762.3 | 39.9% | 282,414.7 |
| 404 Special Ed Instruction & School Leadership OTPS | 9,735.0 | 355.2 | 3.6% | 9,379.8 |
| 416 Regional & Citywide Instruction and Operational Admin - OTPS | 23,074.0 | 6,216.4 | 26.9% | 16,857.5 |
| 422 Citywide Special Ed Instruction & School Leadership - OTPS | 29,395.4 | 5,107.0 | 17.4% | 24,288.4 |
| 424 Special Ed Instructional Support - OTPS | 105,030.1 | 23,457.9 | 22.3% | 81,572.2 |
| 436 School Facilities - OTPS | 141,550.8 | 57,879.4 | 40.9% | 83,671.4 |
| 438 Pupil Transportation - OTPS | 817,941.3 | 616,375.5 | 75.4% | 201,565.8 |
| 440 School Food Services - OTPS | 154,918.8 | 108,487.0 | 70.0% | 46,431.8 |
| 442 School Safety - OTPS | 157,787.6 | 0.0 | 0.0% | 157,787.6 |
| 444 Energy & Leases - OTPS | 311,684.0 | 143,072.4 | 45.9% | 168,611.6 |
| 454 Central Administration - OTPS | 190,381.7 | 109,948.9 | 57.8% | 80,432.8 |
| 470 Special Education Pre-K Contract Payments - OTPS | 455,555.0 | 434,265.9 | 95.3% | 21,289.1 |
| 472 Charter/Contract/Foster Care Payments - OTPS | 334,266.3 | 292,420.1 | 87.5% | 41,846.1 |
| 474 Non-Public School and FIT Payments - OTPS | 51,814.8 | 17,173.2 | 33.1% | 34,641.6 |
| TOTAL Tax-levy Funding OTPS | \$3,253,311.8 | \$2,002,521.3 | 61.6% | \$1,250,790.5 |
| 482 Categorical Programs OTPS | 758,010.1 | 252,464.2 | 33.3% | 505,545.9 |
| GRAND TOTAL Other Than Personal Service | \$4,011,321.9 | \$2,254,985.5 | 56.2% | \$1,756,336.4 |

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 11/8/05
(\$ thousands)

| Personal Service Budget Categories | Current Budget | Filled Positions | Expenditures Year-to-Date | Last Payroll | Balance Available |
|---|-----------------------|---------------------|------------------------------|--------------------|----------------------|
| 001 Non-Pedagogic Personal Service | 503,276 | 10,219 | 128,568.4 | 16,332 | 374,707.2 |
| 005 Pedagogic Personal Service | 5,883,272 | 109,109 | 1,064,481.6 | 238,283 | 4,818,790.7 |
| 021 Part Time Positions in Headcount | - | - | 42.7 | 13 | (42.7) |
| 031 Hourly Personal Service in FTEs | 557,902 | 15,744 | 55,580.7 | 17,897 | 502,321.1 |
| 035 Custodial | 353,566 | 938 | 109,095.3 | 13,717 | 244,470.4 |
| 040 Educational Differential | 62 | - | 260.2 | - | (198.3) |
| 041 Assignment Differential | 235 | - | 142.5 | - | 92.4 |
| 042 Longevity Differential-pensionable | 2,664 | - | 2,530.1 | - | 134.2 |
| 043 Shift Differential | 74 | - | 24.3 | - | 50.1 |
| 044 Teacher Support Aid (TSA) | 6 | - | - | - | 5.7 |
| 045 Holiday Pay | - | - | 0.4 | - | (0.4) |
| 046 Terminal Leave | 28,975 | - | 2,107.1 | - | 26,867.9 |
| 047 Overtime | 5,485 | - | 2,306.8 | - | 3,177.8 |
| 049 Back Pay - prior years | 18,431 | - | 7,899.1 | 7 | 10,531.5 |
| 050 Payments - Beneficiaries Deceased Staff | 112 | - | 29.8 | - | 81.9 |
| 051 Salary Adjustments - CB Lump Sums | 20 | - | 202.9 | - | (182.4) |
| 052 Severance Payment | 2 | - | - | - | 2.0 |
| 053 To be Scheduled - Lump Sums | 61,658 | - | - | - | 61,658.0 |
| 054 Salary Review Adjustments | 1 | - | - | - | 0.8 |
| 056 Early Retirement Terminal Leave | 4 | - | - | - | 4.4 |
| 057 Lump Sum Payment | 100,294 | - | 71.8 | - | 100,222.2 |
| 058 Prep Period Coverage | 24,543 | - | 1,177.4 | - | 23,365.6 |
| 059 Repayment of Deferrals | - | - | - | - | - |
| 060 Interest on UFT Payments | 1 | - | 356.8 | - | (356.3) |
| 061 Supper Money | 16 | - | 12.9 | - | 3.4 |
| 062 Health Insurance | 1,063,652 | - | 131,458.5 | 20 | 932,193.1 |
| 063 Disability Benefits Insurance | 348 | - | 17.1 | - | 330.9 |
| 064 Uniform Allowance | 119 | - | - | - | 119.0 |
| 065 Social Security | 620,906 | - | 101,206.8 | 306 | 519,699.3 |
| 066 Unemployment Insurance | 9,238 | - | 2,145.0 | - | 7,092.7 |
| 067 Welfare Benefits | 421,095 | - | 126,245.7 | - | 294,849.1 |
| 072 DOE Retirement Fund | 5,376 | - | 107.9 | - | 5,268.4 |
| 079 Teachers Retirement System | 130,629 | - | 2,833.9 | - | 127,795.2 |
| 081 Annuity for Pedagogues at Maximum | 19,324 | - | 5,104.5 | - | 14,219.5 |
| 085 Workers' Compensation | 19,418 | - | - | - | 19,418.0 |
| 091 Per Session | 305,101 | - | 88,877.3 | - | 216,223.7 |
| 095 Custodial Returns | - | - | - | - | - |
| 098 Financial Plan Savings | - | - | 21.1 | - | (21.1) |
| TOTAL PERSONAL SERVICE | \$10,135,803.3 | 136,010 | \$1,832,908.2 | \$286,575.0 | \$8,302,895.0 |

Department of Education of the City of New York
Year-to-Date Expenditures: OTPS by Category
as of 11/8/05
(\$ thousands)

| OTPS Budget Categories | | Current Budget | Expenditures Year-to-Date | Percent Expended | Balance Available |
|--|---|----------------------|---------------------------|------------------|-----------------------|
| 100 | Supplies & Materials - General | 313,309.1 | 100,600.9 | 32.11% | 212,708.2 |
| 109 | Fuel Oil | 41,142.1 | 8,047.6 | 19.56% | 33,094.5 |
| 110 | Food and Forage Supplies | 115,711.9 | 92,584.0 | 80.01% | 23,127.9 |
| 199 | Data Processing Supplies | 26,454.6 | 6,365.0 | 24.06% | 20,089.5 |
| 300 | Equipment | 69,309.5 | 21,266.6 | 30.68% | 48,042.9 |
| 337 | Text Books | 133,943.5 | 88,006.9 | 65.70% | 45,936.7 |
| 338 | Library Books | 16,231.5 | 3,815.9 | 23.51% | 12,415.6 |
| 400 | Non-Contractual Services | 247,603.4 | 25,804.5 | 10.42% | 221,798.8 |
| 402 | Telephone & Other Communications | 30,515.5 | 7,260.1 | 23.79% | 23,255.4 |
| 414 | Rentals - Land, Building and Structures | 104,120.8 | 95,394.3 | 91.62% | 8,726.5 |
| 423 | Heat, Light and Power Services | 167,108.0 | 39,115.5 | 23.41% | 127,992.5 |
| 451 | Local Travel Expenditures - General | 18,144.0 | 3,947.5 | 21.76% | 14,196.6 |
| 499 | Other Expenditures - General | 200,029.0 | - | 0.00% | 200,029.0 |
| 600 | Contractual Services - General | 66,411.7 | 22,306.1 | 33.59% | 44,105.7 |
| 602 | Telecommunication Maintenance - Contractual | 18,494.1 | 12,039.8 | 65.10% | 6,454.3 |
| 607 | Maintenance & Repairs - Motor Vehicle - Contract. | 168.0 | 34.7 | 20.68% | 133.2 |
| 608 | Maintenance & Repairs - General - Contractual | 15.2 | 3.1 | 20.54% | 12.1 |
| 612 | Office Equipment Maintenance - Contractual | 8,691.8 | 881.3 | 10.14% | 7,810.4 |
| 613 | Data Processing Equip. - Maintenance & Repair | 35,021.7 | 18,714.9 | 53.44% | 16,306.8 |
| 615 | Printing Contracts - Contractual | 7,011.4 | 3,281.7 | 46.81% | 3,729.6 |
| 619 | Security Services - Contractual | 574.2 | 294.6 | 51.30% | 279.6 |
| 622 | Temporary Services - Contractual | 18,190.6 | 10,978.0 | 60.35% | 7,212.6 |
| 624 | Cleaning Services - Contractual | 12,053.8 | 1,404.4 | 11.65% | 10,649.3 |
| 633 | Transportation Expenditures - Contractual | 6,347.4 | 1,855.2 | 29.23% | 4,492.2 |
| 668 | Transportation for Reimbursable Programs | - | - | 0.00% | - |
| 669 | Transportation of Pupils - Contractual | 767,453.4 | 628,355.8 | 81.88% | 139,097.6 |
| 670 | Payments to Contract Schools (Handicapped Svc) | 683,823.6 | 641,555.7 | 93.82% | 42,267.9 |
| 671 | Training Programs for City Employees - Contract. | 26,995.5 | 5,177.4 | 19.18% | 21,818.2 |
| 676 | Maintenance & Repair - Infrastructure - Contractual | 87,316.0 | 33,411.5 | 38.27% | 53,904.5 |
| 681 | Accounting, Auditing, and Actuarial Svcs. - Cont. | 3,422.7 | 58.6 | 1.7% | 3,364.1 |
| 682 | Legal Services - Contractual | 1,578.3 | 584.2 | 37.02% | 994.1 |
| 683 | Engineering & Architectural Services - Contractual | 17.0 | 5.8 | 34.05% | 11.2 |
| 684 | Data Processing Consultant Services | 46,107.8 | 38,583.1 | 83.68% | 7,524.7 |
| 685 | Professional Svcs. - Direct Educ. Svcs. to Students | 366,346.6 | 198,982.5 | 54.32% | 167,364.2 |
| 686 | Professional Svcs. - Other - Contractual | 66,213.2 | 22,281.9 | 33.65% | 43,931.3 |
| 689 | Professional Svcs. - Curricul. & Profess. Develop. | 112,880.4 | 32,095.7 | 28.43% | 80,784.7 |
| 695 | Educ. & Recreational Exp. - Youth Prog. - Contract. | 543.6 | 119.2 | 21.92% | 424.4 |
| 700 | Fixed Charges - General | 3,191.9 | - | 0.00% | 3,191.9 |
| 704 | Payments to Surety Bonds and Insurance | 12,709.8 | 8,170.6 | 64.29% | 4,539.2 |
| 708 | Death Benefits | - | - | 0.00% | - |
| 718 | Payments for Special Schooling - Handicapped | 9,600.0 | 8,654.9 | 90.16% | 945.1 |
| 719 | Judgements & Claims - Other | 268.6 | 139.5 | 51.94% | 129.1 |
| 730 | Tuition Payments for Out-of-City Foster Care | 19,361.2 | 6,820.5 | 35.23% | 12,540.7 |
| 731 | Health Service Charge - Out-of-City Foster Care | 1,695.0 | 1,094.9 | 64.60% | 600.1 |
| 772 | NYC Transit Authority - Reduced Fares (Students) | 45,150.0 | 150.0 | 0.33% | 45,000.0 |
| 773 | Private Bus Comp. - Reduced Fares (Students) | 10,061.5 | 1,211.2 | 12.04% | 8,850.3 |
| 779 | Transportation of Pupils | 59,630.6 | 55,256.9 | 92.67% | 4,373.7 |
| 782 | Unallocated Reserve | - | - | 0.00% | - |
| 791 | Tuition Payments to Other School Districts | 1,264.2 | 1,051.0 | 83.14% | 213.2 |
| 792 | Payments to Contract Schools/Corporate Schools | - | - | 0.00% | - |
| 793 | Payments to Fashion Institute of Technology | 29,088.2 | 7,222.1 | 24.83% | 21,866.2 |
| 794 | Training Program for City Employees | - | - | 0.00% | - |
| TOTAL OTHER THAN PERSONAL SERVICE | | \$4,011,321.9 | \$2,254,985.5 | 56.2% | \$ 1,756,336.4 |

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 | 57,349 | 1,905 | 647 | 59,901 | 723 | 119 | - | 8,247 | 9,089 | 59,977 | 9,013 | 68,990 |
| 403 Special Ed Instruction & School Leadership | 10,584 | 4,466 | 1 | 15,051 | 61 | - | - | 4 | 65 | 15,111 | 5 | 15,116 |
| 415 Regional & Citywide Instr. & Oper. Admin. | 1,223 | - | 1,225 | 2,448 | 29 | 5 | - | 3 | 37 | 1,252 | 1,233 | 2,485 |
| 421 Citywide Special Ed Instr. & School Leadership | 5,509 | 5,471 | 601 | 11,581 | 19 | 30 | - | 353 | 402 | 10,999 | 984 | 11,983 |
| 423 Special Ed Instructional Support | 1,055 | - | 1,172 | 2,227 | 1 | 92 | - | 503 | 596 | 1,056 | 1,767 | 2,823 |
| 435 School Facilities | - | 1 | 769 | 770 | - | 1 | 938 | - | 939 | 1 | 1,708 | 1,709 |
| 439 School Food Services | - | - | 1,915 | 1,915 | - | - | - | 4,144 | 4,144 | 0 | 6,059 | 6,059 |
| 453 Central Administration | 221 | 29 | 1,852 | 2,102 | 5 | 23 | - | 45 | 73 | 255 | 1,920 | 2,175 |
| 481 Reimbursable Programs <i>(adj. for split positions)</i> | 1,013 | - | 93 | 1,106 | - | - | - | - | - | 1,013 | 93 | 1,106 |
| Sub-Total Tax-Levy | 76,954 | 11,872 | 8,275 | 97,101 | 838 | 270 | 938 | 13,299 | 15,345 | 89,664 | 22,782 | 112,446 |
| 481 Reimbursable Programs <i>(adj. for split positions)</i> | 16,004 | 4,279 | 1,944 | 22,227 | 481 | 1 | - | 855 | 1,337 | 20,764 | 2,800 | 23,564 |
| Grand Total | 92,958 | 16,151 | 10,219 | 119,328 | 1,319 | 271 | 938 | 14,154 | 16,682 | 110,428 | 25,582 | 136,010 |

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 11/06/05.
 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. There are 887 estimated positions awaiting transfer, of which 364 are peds and 523 are non-peds.

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. | 104 | - | 32 | 136 | 1 | - | - | 13 | 14 | 105 | 45 | 150 |
| 8843 | Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS | 14,338 | 1,339 | 1,739 | 17,416 | 453 | 1 | - | 837 | 1,291 | 16,130 | 2,577 | 18,707 |
| 8844 | Central Offices | - | - | 2 | 2 | 17 | - | - | 5 | 22 | 17 | 7 | 24 |
| 8848 | Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS | 1,426 | 2,881 | 82 | 4,389 | 6 | - | - | - | 6 | 4,313 | 82 | 4,395 |
| 8870 | Reimbursable Support - NPS | 43 | - | 7 | 50 | 4 | - | - | - | 4 | 47 | 7 | 54 |
| 8888 | Reim. Support - Central School Supp. Pgms. | 645 | 59 | 175 | 879 | - | - | - | - | - | 704 | 175 | 879 |
| 8835 | Special Education - administration <i>(Reimbursable Positions in T/L U/As)</i> | - | - | - | - | - | - | - | - | - | - | - | - |
| | Sub-total | 17,017 | 4,279 | 2,037 | 23,333 | 481 | 1 | - | 855 | 1,337 | 21,777 | 2,893 | 24,670 |
| | Less: | | | | | | | | | | | | |
| | Reimbursable Programs- <i>(Tax-Levy positions)</i> | 1,013 | - | 93 | 1,106 | - | - | - | - | - | 1,013 | 93 | 1,106 |
| | Total (including split positions in all U/A's) | 16,004 | 4,279 | 1,944 | 22,227 | 481 | 1 | - | 855 | 1,337 | 20,764 | 2,800 | 23,564 |

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Funding of Positions:
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