



**FINANCIAL
STATUS
REPORT**

FY 2006

FEBRUARY 2006



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

February 8, 2006

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

Enclosed for your review is the February Financial Status Report (FSR). This interim report includes updates to the operating budget, year-to-date expenditures and headcount data. A summary of the recently released January Financial Plan is included on page 4.

The next FSR, scheduled to be released in early April, will include the second fiscal analysis for the year.

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 2/1/06

Unit of Appropriation	Adopted Budget 7/1/05	Approved City Budget 12/27/05	Approved Modifications 12/27/05 - 1/31/06	Current City Budget 2/1/06
401 General Ed Instruction & School Leadership PS	4,076,415,366	4,408,790,420	0	4,408,790,420
402 General Ed Instruction & School Leadership OTPS	470,104,426	470,200,426	0	470,200,426
403 Special Ed Instruction & School Leadership PS	717,812,547	779,678,394	0	779,678,394
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	0	210,486,431
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	0	579,777,460
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	0	154,368,221
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	0	373,652,436
436 School Facilities - OTPS	141,550,818	141,550,818	0	141,550,818
438 Pupil Transportation - OTPS	818,298,060	817,814,155	0	817,814,155
439 School Food Services - PS	176,000,263	176,277,752	500,000	176,777,752
440 School Food Services - OTPS	155,000,000	154,918,772	(600,000)	154,318,772
442 School Safety - OTPS	157,787,629	157,787,629	0	157,787,629
444 Energy & Leases - OTPS	311,684,037	327,482,957	0	327,482,957
453 Central Administration - PS	155,620,370	158,040,863	100,000	158,140,863
454 Central Administration - OTPS	189,669,586	189,988,874	0	189,988,874
461 Fringe Benefits - PS	1,750,514,074	1,787,804,843	0	1,787,804,843
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	346,266,281	0	346,266,281
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	0	25,008,171
TOTAL Tax-levy Funding	11,554,861,628	11,936,483,514	0	11,936,483,514
481 Categorical Programs PS	1,831,673,063	1,924,114,311	0	1,924,114,311
482 Categorical Programs OTPS	757,383,670	758,010,113	175,200	758,185,313
TOTAL Categorical Programs	2,589,056,733	2,682,124,424	175,200	2,682,299,624
GRAND TOTAL	\$14,143,918,361	\$14,618,607,938	\$175,200	\$14,618,783,138
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				\$16,640,063,165

Department of Education of the City of New York
Reconciliation: *Increased Expense Budget due to Revenue Modifications*
as of 2/1/06

Approved Modifications	\$175,200		
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Revenue Source	Amount	Mod #	Date Approved
DOITT - WNYE Contract	10,200	06DOE01	1/6/06
DSS - the Work Experience Program (WEP)	165,000	HRA6153A	1/30/06
TOTAL Approved Revenue Mods	175,200		

Department of Education of the City of New York

January Plan Summary

(\$s in 000's)

	FY2006	FY2007
FY2007 November Plan (All Funds)	\$14,620,450	\$14,793,923
<u>TRANSFERS</u>		
HIP Rate Increase	846	5,986
CB for Managers and OJ's	2,329	2,329
CB Annualization for Summer Pay	37,159	26,061
Heat, Light and Power	26,572	--
Subtotal	\$66,906	\$34,376
<u>REGISTER NEEDS</u>		
Special Education Pre-K Tuition	41,432	41,432
In-State Contract Schools	14,945	14,945
Out-of-State Contract Schools	19,487	19,487
Charter Schools	11,715	11,715
General Ed. Register Decline for Charter Schools	(3,866)	(3,866)
Subtotal	\$83,713	\$83,713
<u>NEW NEEDS & PROGRAM EXPANSION COSTS</u>		
School Safety Agents	\$0	\$11,272
<u>PEGS</u>		
Surplus Rollover	(40,000)	--
Administrative Reductions and Efficiencies	--	(45,000)
Subtotal	(\$40,000)	(\$45,000)
<u>OTHER ADJUSTMENTS/MODS</u>		
Medicaid Revenue Adjustment	(55,000)	(55,000)
Chapter 721 Revenue	16,000	--
Tax-Levy Adjustment to Offset Medicaid Revenue Loss	39,000	55,000
City Council Member Items (MN-3)	(385)	--
Tottenville Robotics Club	(8)	--
DC37 1% Collective Bargaining MN -- State Funds	(936)	(936)
DC37 1% Collective Bargaining MN -- Federal Funds	(522)	(522)
Intra-City with DOITT for Payment of WYNE Contract	10	--
Subtotal	(\$1,841)	(\$1,458)
TOTAL JANUARY FINANCIAL PLAN ADJUSTMENTS	\$108,778	\$82,903
GRAND TOTAL - JANUARY FINANCIAL PLAN	\$14,729,228	\$14,876,826

Department of Education of the City of New York
Revenue Budget
as of 2/6/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	January 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	0.0	2,767,237.5
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	710,899.4	0.0	710,899.4
27923	PRIVATE EXCESS COST AID	98,214.0	101,800.4	0.0	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	176,338.5	0.0	176,338.5
29605	BUILDING AID - SCA	394,470.3	429,865.3	0.0	429,865.3
29606	BUILDING AID - LEASES	15,830.6	25,435.6	0.0	25,435.6
Sub-Total - General Support Aids		\$4,706,512.6	\$4,776,386.6	\$0.0	\$4,776,386.6
<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	40,908.0	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	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	16,000.0	17,600.0
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	\$1,807,667.8	\$56,908.0	\$1,864,575.8
Total - State Funds		\$6,516,295.2	\$6,584,054.4	\$56,908.0	\$6,640,962.4

Department of Education of the City of New York
Revenue Budget
as of 2/6/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	January Revenue Condition	Pending 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	(55,000.0)	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	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	874,890.3	0.0	874,890.3
13914	FEDERAL MISCELLANEOUS GRANTS	8,557.6	8,557.6	0.0	8,557.6
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	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	141,143.8	0.0	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	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	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	22,050.0	0.0	22,050.0
Sub-Total - Federal Funds		\$1,807,615.2	\$1,902,578.0	(\$55,000.0)	\$1,847,578.0
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	66.0	0.0	66.0
00595	OTHER SERVICES/FEES (DOITT - WNYE Contract)	0.0	0.0	10.2	10.2
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	\$8,601.8	\$10.2	\$8,612.0
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 2/6/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	January Revenue Condition	Pending 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	\$8,576,110.8	\$1,918.2	\$8,578,029.0
City Tax-Levy Funding		\$5,773,199.7	\$6,084,871.0	\$108,703.2	\$6,193,574.2
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
January 2007 Plan Changes:					
- State Funding - <i>not included in operating budget</i>					(56,908.0)
- Federal Funding - <i>not included in operating budget</i>					55,000.0
- City Funding - <i>not included in operating budget</i>					(108,703.2)
- DSS - <i>the Work Experience Program (WEP)</i>					165.0
- Rounding					0.1
Total Adjustments					(152,820.1)
CURRENT OPERATING BUDGET					\$14,618,783.1

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 2/6/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 2/6/06	Cash Applied YTD - 2/6/06	Percentage Claimed YTD - 2/6/06
STATE FUNDS						
<i>General Support Aids</i>						
27908	NET SUPPORT - OPERATING AID	2,767,237.5	2,767,237.5	1,384,086.7	642,525.3	50.0%
27920	BUILDING AID - BOE	25,139.2	25,139.2	12,569.6	5,575.3	50.0%
27921	TRANSPORTATION AID	367,388.6	367,388.6	183,694.3	81,478.5	50.0%
27922	PUBLIC EXCESS COST AID	705,198.2	710,899.4	355,449.7	173,973.9	50.0%
27923	PRIVATE EXCESS COST AID	98,214.0	101,800.4	50,900.2	24,747.7	50.0%
27924	CAREER EDUCATION	68,779.9	68,779.9	34,389.9	15,253.8	50.0%
29251	LIMITED ENGLISH PROFICIENCY AID	71,103.0	71,103.0	35,551.5	15,769.0	50.0%
29253	COMPUTER ADMINISTRATION AID	32,399.2	32,399.2	16,199.6	7,185.4	50.0%
29290	HIGH COST AID	160,752.1	176,338.5	88,169.3	42,308.7	50.0%
29605	BUILDING AID - SCA	394,470.3	429,865.3	214,932.7	89,518.0	50.0%
29606	BUILDING AID - LEASES	15,830.6	25,435.6	12,717.8	4,062.7	50.0%
Sub-Total - General Support Aids		\$4,706,512.6	\$4,776,386.6	\$2,388,661.3	\$1,102,398.3	50.0%
<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	3,731.4	3,082.5	36.7%
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	3,085.5	78.1	9.4%
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	301,236.0	0.0	0.0	0.0%
29258	MAGNET SCHOOLS	48,175.0	48,175.0	23,481.2	23,481.2	48.7%
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	5,648.1	2,505.2	50.0%
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	31,353.5	31,353.5	50.0%
29280	ED RELATED SUPPORT SERVICES AID	32,666.9	32,666.9	16,333.5	7,244.8	50.0%
29292	CHAPTER 721 REIMBURSEMENT	1,600.0	17,600.0	1,600.0	1,600.0	9.1%
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	1,057.0	659.5	35.0%
29604	EXTRAORDINARY NEEDS AID	727,122.5	727,122.5	363,561.3	161,259.3	50.0%
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	10,088.6	4,474.8	50.0%
Sub-Total - Restricted/Categorical Aids		\$1,809,782.6	\$1,864,575.8	\$479,632.4	\$255,431.2	25.7%
Total - State Funds		\$6,516,295.2	\$6,640,962.4	\$2,868,293.7	\$1,357,829.5	43.2%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 2/6/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 2/6/06	Cash Applied YTD - 2/6/06	Percentage Claimed YTD - 2/6/06
FEDERAL FUNDS						
03875	NSF - EDUCATION & HUMAN SERVICES	10,881.2	10,881.2	35.4	34.4	0.3%
11919	MEDICAID - HEALTH & MEDICAL CARE	102,874.0	47,874.0	2,700.0	0.0	5.6%
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	2,189.1	1,243.7	13.0%
13902	FEDERAL SCHOOL LUNCH	219,357.5	219,357.5	67,996.8	62,890.5	31.0%
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	12,538.4	4,428.4	35.9%
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	242,989.8	161,346.2	27.8%
13914	FEDERAL MISCELLANEOUS GRANTS	8,557.6	8,557.6	597.0	597.0	7.0%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	264,333.4	51,130.3	51,130.3	19.3%
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	15,540.0	15,489.9	91.4%
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	404.5	383.8	4.5%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	129,000.0	141,143.8	31,039.9	20,317.7	22.0%
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	1,178.2	643.8	5.6%
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	6,563.8	6,563.8	687.4	0.0	10.5%
13936	EDUCATION FOR HOMELESS & YOUTH	6,405.6	6,405.6	479.4	479.4	7.5%
13937	EVEN START - - STATE ED. AGENCIES	5,632.9	5,632.9	392.5	392.5	7.0%
13939	COMMUNITY LEARNING CENTERS	26,958.9	26,958.9	1,006.4	1,006.4	3.7%
13941	TITLE III-LEP & IMMIGRATION STUDENT	31,777.0	31,777.0	0.0	0.0	0.0%
13942	TITLE IIB - COMPETITIVE	0.0	0.0	1,328.3	1,195.0	0.0%
13943	TITLE IID - TECHNOLOGY COMPETITIVE	0.0	0.0	10,094.2	7,210.3	0.0%
13944	READING FIRST	0.0	22,050.0	0.0	0.0	0.0%
Sub-Total - FEDERAL FUNDS		\$1,807,615.2	\$1,847,578.0	\$442,327.6	\$328,789.3	23.9%
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	\$8,524,543.0	\$3,310,621.3	\$1,686,618.8	38.8%

Department of Education of the City of New York
Prior Year State Aid Update
As of 2/6/06

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 1/10/06
(\$ thousands)

Unit of Appropriation	Current City Budget	Full-time Positions on Payroll *	Last Payroll	Year-to-Date Expenditures 1/10/06	Balance Available
401 General Ed Instruction & School Leadership PS	4,408,790.4	67,510	167,230	1,601,746.9	2,807,043.6
403 Special Ed Instruction & School Leadership PS	779,678.4	15,094	32,892	298,053.0	481,625.4
415 Regional & Citywide Instruction and Operational Admin - PS	210,486.4	2,463	7,413	81,889.5	128,597.0
421 Citywide Special Ed Instruction & School Leadership - PS	579,777.5	11,965	23,014	231,209.7	348,567.8
423 Special Ed Instructional Support - PS	154,368.2	2,796	6,291	66,154.6	88,213.7
435 School Facilities - PS	373,652.4	1,681	13,003	185,803.7	187,848.8
439 School Food Services - PS	176,777.8	6,083	6,538	59,415.3	117,362.5
453 Central Administration - PS	158,140.9	2,144	6,147	76,679.5	81,461.3
461 Fringe Benefits - PS	1,787,804.8	0	1,010	686,695.1	1,101,109.7
491 Collective Bargaining	25,008.2	0	0	0.0	25,008.2
TOTAL Tax-levy Funding PS	\$8,654,485.0	109,736	263,537	3,287,647.1	\$5,366,837.9
481 Categorical Programs PS	1,924,114.3	24,797	64,973	749,778.2	1,174,336.1
GRAND TOTAL Personal Service	\$10,578,599.3	134,533	328,510	\$4,037,425.3	\$6,541,174.0

* 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 1/10/06
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Expenditures 1/10/06	Percent Expended	Balance Available
402 General Ed Instruction & School Leadership OTPS	470,200.4	272,737.4	58.0%	197,463.0
404 Special Ed Instruction & School Leadership OTPS	9,735.0	615.6	6.3%	9,119.4
416 Regional & Citywide Instruction and Operational Admin - OTPS	23,074.0	9,722.1	42.1%	13,351.8
422 Citywide Special Ed Instruction & School Leadership - OTPS	29,395.4	8,120.8	27.6%	21,274.6
424 Special Ed Instructional Support - OTPS	105,030.1	39,081.1	37.2%	65,949.0
436 School Facilities - OTPS	141,550.8	98,109.9	69.3%	43,440.9
438 Pupil Transportation - OTPS	817,814.2	678,846.9	83.0%	138,967.3
440 School Food Services - OTPS	154,318.8	123,427.9	80.0%	30,890.9
442 School Safety - OTPS	157,787.6	29,209.9	18.5%	128,577.7
444 Energy & Leases - OTPS	327,483.0	207,340.7	63.3%	120,142.3
454 Central Administration - OTPS	189,988.9	120,942.4	63.7%	69,046.5
470 Special Education Pre-K Contract Payments - OTPS	455,555.0	447,432.7	98.2%	8,122.3
472 Charter/Contract/Foster Care Payments - OTPS	346,266.3	345,355.7	99.7%	910.6
474 Non-Public School and FIT Payments - OTPS	53,799.1	25,995.7	48.3%	27,803.5
TOTAL Tax-levy Funding OTPS	\$3,281,998.5	\$2,406,938.9	73.3%	\$875,059.6
482 Categorical Programs OTPS	758,185.3	406,822.5	53.7%	351,362.8
GRAND TOTAL Other Than Personal Service	\$4,040,183.8	\$2,813,761.4	69.6%	\$1,226,422.5

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 1/10/06
(\$ thousands)

Personal Service Budget Categories	Current Budget	Filled Positions	Expenditures Year-to-Date	Last Payroll	Balance Available
001 Non-Pedagogic Personal Service	504,202.8	10,252	221,996.8	17,657	282,206.0
005 Pedagogic Personal Service	5,888,072.9	109,028	2,196,775.5	264,373	3,691,297.4
021 Part Time Positions in Headcount	-	-	64.0	13	(64.0)
031 Hourly Personal Service in FTEs	572,035.4	15,858	150,803.4	23,793	421,232.0
035 Custodial	353,363.4	913	177,718.4	11,094	175,645.0
040 Educational Differential	61.9	-	448.4	-	(386.6)
041 Assignment Differential	167.0	-	252.9	-	(85.9)
042 Longevity Differential-pensionable	7,168.0	-	4,284.1	-	2,883.8
043 Shift Differential	146.0	-	49.2	-	96.8
044 Teacher Support Aid (TSA)	-	-	-	-	-
045 Holiday Pay	-	-	0.4	-	(0.4)
046 Terminal Leave	28,975.0	-	6,429.0	-	22,546.0
047 Overtime	7,580.0	-	4,523.3	59	3,056.7
049 Back Pay - prior years	18,430.6	-	301,887.7	-	(283,457.2)
050 Payments - Beneficiaries Deceased Staff	110.0	-	33.4	-	76.6
051 Salary Adjustments - CB Lump Sums	0.3	-	233.1	-	(232.8)
052 Severance Payment	-	-	-	-	-
053 To be Scheduled - Lump Sums	417,092.8	-	-	-	417,092.8
054 Salary Review Adjustments	-	-	-	-	-
056 Early Retirement Terminal Leave	-	-	-	-	-
057 Lump Sum Payment	106,607.0	-	77.0	-	106,530.0
058 Prep Period Coverage	24,543.0	-	5,808.3	-	18,734.7
059 Repayment of Deferrals	-	-	-	-	-
060 Interest on UFT Payments	0.0	-	649.4	6	(649.4)
061 Supper Money	20.2	-	33.8	-	(13.6)
062 Health Insurance	1,079,909.5	-	317,247.2	24	762,662.3
063 Disability Benefits Insurance	348.0	-	53.6	-	294.4
064 Uniform Allowance	119.0	-	286.0	-	(167.0)
065 Social Security	647,544.2	-	253,271.9	979	394,272.3
066 Unemployment Insurance	9,436.4	-	4,067.1	-	5,369.4
067 Welfare Benefits	404,836.8	-	207,770.6	-	197,066.2
072 DOE Retirement Fund	5,376.2	-	2,210.1	-	3,166.1
079 Teachers Retirement System	130,629.0	-	35,914.4	-	94,714.6
081 Annuity for Pedagogues at Maximum	19,324.0	-	8,661.4	-	10,662.6
085 Workers' Compensation	19,418.0	-	1,168.0	-	18,250.0
091 Per Session	333,081.9	-	134,679.7	-	198,402.2
095 Custodial Returns	-	-	-	10,512	-
098 Financial Plan Savings	-	-	27.2	-	(27.2)
TOTAL PERSONAL SERVICE	\$10,578,599.3	136,051	\$4,037,425.4	\$328,510	\$6,541,173.9

Department of Education of the City of New York
Year-to-Date Expenditures: OTPS by Category
as of 1/10/06
(\$ thousands)

OTPS Budget Categories		Current Budget	Expenditures Year-to-Date	Percent Expended	Balance Available
100	Supplies & Materials - General	323,927.3	166,533.1	51.41%	157,394.2
109	Fuel Oil	56,941.3	38,636.5	67.85%	18,304.9
110	Food and Forage Supplies	117,711.9	99,628.1	84.64%	18,083.8
199	Data Processing Supplies	29,589.1	10,042.0	33.94%	19,547.1
300	Equipment	76,014.0	35,904.9	47.23%	40,109.1
337	Text Books	131,936.5	100,149.6	75.91%	31,786.9
338	Library Books	17,439.3	7,689.8	44.09%	9,749.5
400	Non-Contractual Services	250,370.6	78,409.0	31.32%	171,961.5
402	Telephone & Other Communications	30,535.8	7,776.4	25.47%	22,759.4
414	Rentals - Land, Building and Structures	104,077.7	100,858.4	96.91%	3,219.3
423	Heat, Light and Power Services	167,108.2	67,597.4	40.45%	99,510.8
451	Local Travel Expenditures - General	19,533.9	6,166.4	31.57%	13,367.4
499	Other Expenditures - General	0.0	-	0.00%	0.0
600	Contractual Services - General	62,136.5	44,442.0	71.52%	17,694.5
602	Telecommunication Maintenance - Contractual	21,385.0	11,566.4	54.09%	9,818.6
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	1,175.6	13.52%	7,516.2
613	Data Processing Equip. - Maintenance & Repair	35,021.7	18,869.4	53.88%	16,152.3
615	Printing Contracts - Contractual	7,394.0	3,565.8	48.23%	3,828.2
619	Security Services - Contractual	684.8	316.5	46.23%	368.2
622	Temporary Services - Contractual	19,404.8	12,919.2	66.58%	6,485.6
624	Cleaning Services - Contractual	12,053.8	1,420.6	11.79%	10,633.1
633	Transportation Expenditures - Contractual	6,366.9	2,045.5	32.13%	4,321.4
668	Transportation for Reimbursable Programs	-	-	0.00%	-
669	Transportation of Pupils - Contractual	817,941.3	674,887.7	82.51%	143,053.7
670	Payments to Contract Schools (Handicapped Svc)	689,693.7	706,543.0	102.44%	(16,849.3)
671	Training Programs for City Employees - Contract.	26,998.5	6,190.6	22.93%	20,808.0
676	Maintenance & Repair - Infrastructure - Contractual	92,383.1	53,153.1	57.54%	39,230.1
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	3,541.6	161.3	4.6%	3,380.4
682	Legal Services - Contractual	1,547.8	990.4	63.99%	557.4
683	Engineering & Architectural Services - Contractual	17.0	16.9	99.28%	0.1
684	Data Processing Consultant Services	52,268.4	40,647.7	77.77%	11,620.7
685	Professional Svcs. - Direct Educ. Svcs. to Students	458,034.7	291,714.7	63.69%	166,320.0
686	Professional Svcs. - Other - Contractual	71,677.9	36,281.4	50.62%	35,396.4
689	Professional Svcs. - Curricul. & Profess. Develop.	126,177.7	62,419.4	49.47%	63,758.3
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	707.5	279.7	39.54%	427.8
700	Fixed Charges - General	227.4	-	0.00%	227.4
704	Payments to Surety Bonds and Insurance	18,355.4	8,170.6	44.51%	10,184.8
708	Death Benefits	-	-	0.00%	-
718	Payments for Special Schooling - Handicapped	13,600.0	14,195.6	104.38%	(595.6)
719	Judgements & Claims - Other	268.6	191.2	71.17%	77.4
730	Tuition Payments for Out-of-City Foster Care	19,361.2	9,961.4	51.45%	9,399.8
731	Health Service Charge - Out-of-City Foster Care	1,695.0	1,116.1	65.85%	578.8
772	NYC Transit Authority - Reduced Fares (Students)	45,150.0	15,150.0	33.55%	30,000.0
773	Private Bus Comp. - Reduced Fares (Students)	10,061.5	3,076.5	30.58%	6,985.1
779	Transportation of Pupils	59,630.6	56,179.0	94.21%	3,451.7
782	Unallocated Reserve	-	-	0.00%	-
791	Tuition Payments to Other School Districts	1,264.2	1,248.5	98.76%	15.7
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		\$4,040,183.8	\$2,813,761.4	69.6%	\$ 1,226,422.4

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	56,637	1,854	677	59,168	630	101	-	8,343	9,074	59,121	9,121	68,242
403 Special Ed Instruction & School Leadership	10,601	4,487	2	15,090	56	1	-	4	61	15,144	7	15,151
415 Regional & Citywide Instr. & Oper. Admin.	1,236	-	1,226	2,462	35	8	-	1	44	1,271	1,235	2,506
421 Citywide Special Ed Instr. & School Leadership	5,471	5,545	585	11,601	14	41	-	364	419	11,030	990	12,020
423 Special Ed Instructional Support	1,108	1	1,166	2,275	5	100	-	521	626	1,114	1,787	2,901
435 School Facilities	-	-	768	768	-	2	913	-	915	-	1,683	1,683
439 School Food Services	-	-	1,920	1,920	-	-	-	4,163	4,163	-	6,083	6,083
453 Central Administration	192	28	1,859	2,079	3	33	-	65	101	223	1,957	2,180
481 Reimbursable Programs <i>(adj. for split positions)</i>	1,037	-	96	1,133	-	-	-	-	-	1,037	96	1,133
Sub-Total Tax-Levy	76,282	11,915	8,299	96,496	743	286	913	13,461	15,403	88,940	22,959	111,899
481 Reimbursable Programs <i>(adj. for split positions)</i>	16,342	4,489	1,953	22,784	486	3	-	879	1,368	21,317	2,835	24,152
Grand Total	92,624	16,404	10,252	119,280	1,229	289	913	14,340	16,771	110,257	25,794	136,051

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 1/8/06.
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.	15,225	1,033	1,753	18,011	1	-	-	13	14	16,259	1,766	18,025
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	101	-	33	134	453	1	-	861	1,315	554	895	1,449
8844	Central Offices	1,495	3,396	83	4,974	-	-	-	-	-	4,891	83	4,974
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	-	-	-	-	22	-	-	5	27	22	5	27
8870	Reimbursable Support - NPS	659	60	169	888	8	-	-	-	8	727	169	896
8888	Reim. Support - Central School Supp. Pgms.	44	-	8	52	2	2	-	-	4	46	10	56
8835	Special Education - administration <i>(Tax Levy Positions in Reimb. U/As)</i>	-	-	3	3	-	-	-	-	-	-	3	3
	Sub-total	17,379	4,489	2,049	23,917	486	3	-	879	1,368	22,354	2,931	25,285
	Less:												
	Reimbursable Programs- <i>(Tax-Levy positions)</i>	1,037	-	96	1,133	-	-	-	-	-	1,037	96	1,133
	Total (including split positions in all U/A's)	16,342	4,489	1,953	22,784	486	3	-	879	1,368	21,317	2,835	24,152

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 1/8/06.
 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 381. During the year, however, many reimbursable positions may be reflected in tax-levy units of appropriation for a period of time and then transferred.