



**FINANCIAL
STATUS
REPORT**

FY 2006

MAY 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

June 9, 2006

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

Enclosed for your review is the May Financial Status Report (FSR). This interim report includes updates to current year expenditures, revenues and position levels. Budgetary adjustments affecting the FY2006 forecast will be included in the operating budget once an MN modification is submitted to and approved by the City Council.

The next FSR, scheduled to be released in July, will include the Department's final comprehensive 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 5/15/06

Unit of Appropriation	Adopted Budget 7/1/05	Approved City Budget 4/27/06	Approved Modifications 4/28/06 - 5/14/06	Current City Budget 5/15/06
401 General Ed Instruction & School Leadership PS	4,076,415,366	4,443,325,229	(6,000,000)	4,437,325,229
402 General Ed Instruction & School Leadership OTPS	470,104,426	471,243,431	0	471,243,431
403 Special Ed Instruction & School Leadership PS	717,812,547	805,852,775	0	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	211,612,012	0	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	588,325,028	0	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	155,801,643	0	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	377,225,032	0	377,225,032
436 School Facilities - OTPS	141,550,818	147,090,618	0	147,090,618
438 Pupil Transportation - OTPS	818,298,060	818,778,623	0	818,778,623
439 School Food Services - PS	176,000,263	177,459,322	0	177,459,322
440 School Food Services - OTPS	155,000,000	154,703,183	0	154,703,183
442 School Safety - OTPS	157,787,629	157,787,629	0	157,787,629
444 Energy & Leases - OTPS	311,684,037	354,054,473	0	354,054,473
453 Central Administration - PS	155,620,370	160,072,652	0	160,072,652
454 Central Administration - OTPS	189,669,586	226,890,296	0	226,890,296
461 Fringe Benefits - PS	1,750,514,074	1,791,493,515	0	1,791,493,515
470 Special Education Pre-K Contract Payments - OTPS	455,555,000	496,987,000	6,000,000	502,987,000
472 Charter/Contract/Foster Care Payments - OTPS	334,266,281	395,413,910	0	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	24,223,609	0	24,223,609
TOTAL Tax-levy Funding	11,554,861,628	12,179,373,591	0	12,179,373,591
481 Categorical Programs PS	1,831,673,063	1,789,527,772	0	1,789,527,772
482 Categorical Programs OTPS	757,383,670	856,570,217	0	856,570,217
TOTAL Categorical Programs	2,589,056,733	2,646,097,989	0	2,646,097,989
GRAND TOTAL	\$14,143,918,361	\$14,825,471,580	\$0	\$14,825,471,580
Plus: <u>Other System-Wide Obligations</u>				
Pension (as per Executive Plan)				1,245,299,538
Debt Service (as per Executive Plan)				797,114,931
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$16,867,886,049

Department of Education of the City of New York
Reconciliation: City FMS System with the D.O.E's FAMIS Budget
5/15/06

Unit of Appropriation	D.O.E. FAMIS Budget 4/6/06	Reconciliation Items	Current City Budget 5/15/06
401 General Ed Instruction & School Leadership PS	4,405,994,055	31,331,174	4,437,325,229
402 General Ed Instruction & School Leadership OTPS	505,541,393	(34,297,962)	471,243,431
403 Special Ed Instruction & School Leadership PS	786,081,132	19,771,643	805,852,775
404 Special Ed Instruction & School Leadership OTPS	10,275,963	(540,963)	9,735,000
415 Regional & Citywide Instruction and Operational Admin - PS	208,571,166	3,040,846	211,612,012
416 Regional & Citywide Instruction and Operational Admin - OTPS	25,328,955	(2,254,999)	23,073,956
421 Citywide Special Ed Instruction & School Leadership - PS	589,064,544	(739,516)	588,325,028
422 Citywide Special Ed Instruction & School Leadership - OTPS	25,255,122	4,140,278	29,395,400
423 Special Ed Instructional Support - PS	155,235,421	566,222	155,801,643
424 Special Ed Instructional Support - OTPS	105,030,114	0	105,030,114
435 School Facilities - PS	373,556,436	3,668,596	377,225,032
436 School Facilities - OTPS	147,090,618	0	147,090,618
438 Pupil Transportation - OTPS	818,778,623	0	818,778,623
439 School Food Services - PS	176,730,840	728,482	177,459,322
440 School Food Services - OTPS	154,659,990	43,193	154,703,183
442 School Safety - OTPS	157,787,629	0	157,787,629
444 Energy & Leases - OTPS	327,482,957	26,571,516	354,054,473
453 Central Administration - PS	159,020,174	1,052,478	160,072,652
454 Central Administration - OTPS	224,940,842	1,949,454	226,890,296
461 Fringe Benefits - PS	1,787,804,843	3,688,672	1,791,493,515
470 Special Education Pre-K Contract Payments - OTPS	455,555,000	47,432,000	502,987,000
472 Charter/Contract/Foster Care Payments - OTPS	346,266,281	49,147,629	395,413,910
474 Non-Public School and FIT Payments - OTPS	53,799,141	0	53,799,141
491 Collective Bargaining	25,008,171	(784,562)	24,223,609
TOTAL Tax-levy Funding	12,024,859,410	154,514,181	12,179,373,591
481 Categorical Programs PS	1,793,880,220	(4,352,448)	1,789,527,772
482 Categorical Programs OTPS	800,043,508	56,526,709	856,570,217
TOTAL Categorical Programs	2,593,923,728	52,174,261	2,646,097,989
GRAND TOTAL	14,618,783,138	206,688,442	14,825,471,580

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

Approved Modifications	\$0		
Reconciliation Item (not yet in DOE's system)	\$206,688,442		
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Revenue Source	Amount	Mod #	Date Approved
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TOTAL Approved Revenue Mods	0		
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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
Leadership Academy Reimbursement	8,800,000	DOE07EXECMOD44A	4/12/06
Council Member Project Adjustment	(4,500)	MN5	4/10/06
January Financial Plan Adjustments:			
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	110,611,259		
Additional Revenue Adjustments:			
State	40,736,466	DOE07EXECMOD34,35,36,37 & 38	4/7/06
Federal	35,975,182	DOE07EXECMOD39/40	4/7/06
Total Additional Revenue Adjustments	76,711,648		
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
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TOTAL Reconciliation Items (not yet in DOE's system)	\$206,688,442		
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DEPARTMENT OF EDUCATION of the CITY of NEW YORK

FY2007 EXECUTIVE BUDGET

\$000s

	FY2006	FY2007
JANUARY FINANCIAL PLAN - All funds	\$14,729,228	\$14,876,826
<u>Transfers</u>		
Organization of Staff Analyst Collective Bargaining	7	15
Transfer from Queens BP	6	-
Local 74 and Local 94 CB	18,535	18,535
Fuel	(6,051)	9,408
Heat, Light & Power	(9,639)	35,549
Transfer of Empire State Budget Lease to DOITT	-	(967)
Subtotal	\$2,858	\$62,540
<u>DOE School Budgets</u>		
General Education Registers	-	(54,839)
Special Education Registers	-	(227)
IEP Para/Related Services Growth	-	20,000
Subtotal	\$0	(\$35,066)
<u>Fringe Benefits</u>	\$20,239	\$20,239
<u>Non-Instructional Services to Students</u>		
Pupil Transportation	13,396	79,571
School Food Services	7,890	16,484
DIIT-Baseline FY2006 & Other Cost Increases	-	14,000
School Facilities Mandates	-	6,379
DOE Security Camera Maintenance	-	3,030
Custodial & Maintenance Increase for New Schools	-	2,550
Expansion of OST Program - Additional Radiator Covers	-	2,400
Leases	(3,132)	(6,552)
Subtotal	\$18,154	\$117,862
<u>Non-Public School Programs</u>		
Non-Resident Tuition /Foster Care	2,480	2,480
Special Education Pre-k (Tuition & Transportation)	7,693	30,215
School-Age SE Student Contracts (Tuition & Transportation)	4,358	24,563
Charter Schools	3,988	59,670
Subtotal	\$18,519	\$116,928
<u>Loss of Federal Aid</u>		
Middle School Intervention/G7 Prep. Academy	-	36,700
Support for Baselined Instructional Programs	-	13,300
Subtotal	\$0	\$50,000
<u>Program Initiatives & Expansions</u>		
New School Openings & Closings	-	19,081
Multiple Pathways	-	15,060
Surplus Roll	(11,622)	11,622
FMS Staff for Conversion Project	-	235
Translation Services	-	2,000
New Instruction & Student Service Programs	-	39,487
Subtotal	(\$11,622)	\$87,485
<u>Revenue Mods</u>		
State	40,736	39,544
Federal	36,491	(13,509)
Other Categorical	17,516	(516)
Subtotal	\$94,743	\$25,519
<u>Intra-City</u>		
Work Experience Program	165	-
Vision Screening	200	-
Subtotal	\$365	\$0
<u>City Council Adjustments</u>		
MN-5	(5)	-
Rounding	3	2
Grand Total Adjustments	\$143,254	\$445,509
FY2007 EXECUTIVE BUDGET	\$14,872,482	\$15,322,335

Department of Education of the City of New York
Revenue Budget
as of 5/16/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	April Revenue Condition	Pending Modifications	Current Revenue Estimate
STATE FUNDS					
<i>General Support Aids</i>					
27908	NET SUPPORT - OPERATING AID	2,767,237.5	2,759,995.3	0.0	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	353,384.8	0.0	353,384.8
27922	PUBLIC EXCESS COST AID	705,198.2	724,581.8	0.0	724,581.8
27923	PRIVATE EXCESS COST AID	98,214.0	103,681.3	0.0	103,681.3
27924	CAREER EDUCATION	68,779.9	70,942.2	0.0	70,942.2
29251	LIMITED ENGLISH PROFICIENCY AID	71,103.0	71,489.1	0.0	71,489.1
29253	COMPUTER ADMINISTRATION AID	32,399.2	32,427.4	0.0	32,427.4
29290	HIGH COST AID	160,752.1	198,029.4	0.0	198,029.4
29605	BUILDING AID - SCA	394,470.3	439,711.6	0.0	439,711.6
29606	BUILDING AID - LEASES	15,830.6	25,435.6	0.0	25,435.6
29609	GROWTH AID	0.0	871.7	0.0	871.7
Sub-Total - General Support Aids		\$4,706,512.6	\$4,805,689.4	\$0.0	\$4,805,689.4
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	3,552.0	4,814.2	0.0	4,814.2
26069	TANF 25%	750.0	750.0	0.0	750.0
27900	SCHOOL LUNCH	10,154.9	10,154.9	(1,573.4)	8,581.5
27902	PRE - KINDERGARTEN	16,533.2	16,533.2	0.0	16,533.2
27903	BILINGUAL EDUCATION	6,500.0	2,037.8	0.0	2,037.8
27904	WELFARE EDUCATION	3,000.0	483.7	0.0	483.7
27906	SPECIAL GRANTS - MISCELLANEOUS	33,000.0	20,061.4	0.0	20,061.4
27907	TEXTBOOKS	75,472.6	74,911.1	0.0	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	(7,838.8)	293,397.2
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	19,605.3	0.0	19,605.3
29262	COMPUTER HARDWARE AID	11,296.2	11,272.0	0.0	11,272.0
29275	LIBRARY MATERIALS AID	7,895.3	7,852.6	0.0	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	33,013.7	0.0	33,013.7
29292	CHAPTER 721 REIMBURSEMENT	1,600.0	21,600.0	0.0	21,600.0
29295	SUMMER HANDICAPPED AID	80,000.0	100,000.0	0.0	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	372.2	3,396.4
29604	EXTRAORDINARY NEEDS AID	727,122.5	734,391.3	0.0	734,391.3
29613	MINOR MAINTENANCE	33,330.0	33,330.0	0.0	33,330.0
29614	UNIVERSAL PRE-KINDERGARTEN	146,528.0	145,531.8	0.0	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	20,391.3	0.0	20,391.3
Sub-Total - Restricted/Categorical Aids		\$1,809,782.6	\$1,876,009.5	(\$9,040.0)	\$1,866,969.5
Total - State Funds		\$6,516,295.2	\$6,681,698.9	(\$9,040.0)	\$6,672,658.9

Department of Education of the City of New York
Revenue Budget
as of 5/16/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	April Revenue Condition	Pending Modifications	Current Revenue Estimate
FEDERAL FUNDS					
03875	NSF - EDUCATION & HUMAN RESOURCES	10,881.2	0.0	0.0	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	14,887.6	0.0	14,887.6
13901	AFTER SCHOOL PROGRAMS	16,876.2	16,876.2	(799.9)	16,076.3
13902	FEDERAL SCHOOL LUNCH	219,357.5	219,357.5	870.6	220,228.1
13905	VOCATIONAL EDUCATION	15,600.0	17,840.6	0.0	17,840.6
13907	SCHOOL BREAKFAST PROGRAM	34,954.9	34,954.9	5,186.8	40,141.7
13910	FEDERAL BILINGUAL EDUCATION	14,940.0	4,053.0	0.0	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	36,761.7	0.0	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	16,266.1	0.0	16,266.1
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	0.0	8,897.0
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	129,000.0	141,143.8	0.0	141,143.8
13927	EESA TITLE VII - MAGNET SCHOOLS	11,800.0	8,284.8	0.0	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	3,530.9	0.0	3,530.9
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	6,405.6	2,440.0	0.0	2,440.0
13937	EVEN START - STATE EDUCATIONAL AGENCIES	5,632.9	2,588.1	0.0	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	5,974.8	0.0	5,974.8
13943	TITLE IID-Competitive	0.0	36,051.4	0.0	36,051.4
13944	READING FIRST	0.0	22,050.0	0.0	22,050.0
Sub-Total - Federal Funds		\$1,807,615.2	\$1,884,069.3	\$5,257.5	\$1,889,326.8
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	1,137.7	0.0	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	165.0	0.0	165.0
00595	OTHER SERVICES/FEES (DOHMH - Pre-K Vision Screening)	0.0	200.0	0.0	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	\$10,114.7	\$0.0	\$10,114.7

Department of Education of the City of New York
Revenue Budget
as of 5/16/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	April 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	23,078.5	0.0	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	17,232.3	0.0	17,232.3
41911	NON-RESIDENT TUITION	318.0	318.0	0.0	318.0
41917	RETIREMENT BENEFITS (BERS)	5,003.6	4,487.4	0.0	4,487.4
Sub-Total - Other Categorical		\$36,002.6	\$53,518.7	\$0.0	\$53,518.7
Total Revenue		\$8,413,092.7	\$8,674,275.6	(\$3,782.5)	\$8,670,493.1
City Tax-Levy Funding		\$5,773,199.7	\$6,193,569.7	\$51,930.4	\$6,245,500.1
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
Executive Plan 2006 Changes:					
- State Funding - <i>not included in operating budget</i>					9,040.0
- Federal Funding - <i>not included in operating budget</i>					(5,257.4)
- City Funding - <i>not included in operating budget</i>					(51,930.4)
- Rounding					0.2
Total Adjustments					(90,521.6)
CURRENT OPERATING BUDGET					\$14,825,471.6

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 5/16/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 5/16/06	Cash Applied YTD - 5/16/06	Percentage Claimed YTD - 5/16/06
STATE FUNDS						
<i>General Support Aids</i>						
27908	NET SUPPORT - OPERATING AID	2,767,237.5	2,759,995.3	2,490,513.8	2,354,561.7	90.2%
27920	BUILDING AID - BOE	25,139.2	25,139.2	22,625.3	21,068.3	90.0%
27921	TRANSPORTATION AID	367,388.6	353,384.8	330,649.7	307,895.1	93.6%
27922	PUBLIC EXCESS COST AID	705,198.2	724,581.8	639,809.5	490,899.3	88.3%
27923	PRIVATE EXCESS COST AID	98,214.0	103,681.3	91,620.4	70,131.2	88.4%
27924	CAREER EDUCATION	68,779.9	70,942.2	61,901.9	57,641.9	87.3%
29251	LIMITED ENGLISH PROFICIENCY AID	71,103.0	71,489.1	63,992.7	59,588.8	89.5%
29253	COMPUTER ADMINISTRATION AID	32,399.2	32,427.4	29,159.2	27,152.6	89.9%
29290	HIGH COST AID	160,752.1	198,029.4	158,704.7	120,921.9	80.1%
29605	BUILDING AID - SCA	394,470.3	439,711.6	386,878.8	354,438.2	88.0%
29606	BUILDING AID - LEASES	15,830.6	25,435.6	22,892.0	19,738.3	90.0%
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	\$4,298,748.0	\$3,884,037.3	89.5%
<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	8,581.5	7,206.5	6,061.1	84.0%
27902	PRE - KINDERGARTEN	16,533.2	16,533.2	7,849.7	0.0	47.5%
27903	BILINGUAL EDUCATION	6,500.0	2,037.8	276.1	276.1	13.5%
27904	WELFARE EDUCATION	3,000.0	483.7	180.4	180.4	37.3%
27906	SPECIAL GRANTS - MISCELLANEOUS	33,000.0	20,061.4	3,840.9	3,815.7	19.1%
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	2,657.8	2,657.8	8.9%
27915	IMPROVING PUPIL PERFORMANCE	36,200.0	36,200.0	3,333.9	3,166.4	9.2%
29255	PRE-K HANDICAPPED	260,328.0	293,397.2	90,215.1	0.0	30.7%
29258	MAGNET SCHOOLS	48,175.0	48,175.0	31,657.0	31,578.8	65.7%
29260	EMPLOYMENT PREPARATION	21,300.0	19,185.2	7,150.0	4,751.8	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	10,166.6	9,466.9	90.2%
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	29,400.2	27,377.0	89.1%
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	459.3	459.3	3.4%
29603	SCHOOL BREAKFAST	3,024.2	3,396.4	2,317.4	1,587.8	68.2%
29604	EXTRAORDINARY NEEDS AID	727,122.5	734,391.3	654,410.3	609,375.2	89.1%
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	98,494.2	98,494.2	67.7%
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	18,159.4	16,909.7	89.1%
Sub-Total - Restricted/Categorical Aids		\$1,809,782.6	\$1,866,969.5	\$1,123,781.3	\$972,164.7	60.2%
Total - State Funds		\$6,516,295.2	\$6,672,658.9	\$5,422,529.3	\$4,856,202.0	81.3%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 5/16/2006
(\$ thousands)

Revenue Source	Description	FY 2006 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 5/16/06	Cash Applied YTD - 5/16/06	Percentage Claimed YTD - 5/16/06
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	16,076.3	5,267.8	5,194.9	32.8%
13902	FEDERAL SCHOOL LUNCH	219,357.5	220,228.1	158,844.5	126,970.2	72.1%
13905	VOCATIONAL EDUCATION	15,600.0	17,840.6	981.9	843.3	5.5%
13907	SCHOOL BREAKFAST PROGRAM	34,954.9	40,141.7	29,030.1	23,071.9	72.3%
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	519,371.5	453,866.3	59.4%
13914	FEDERAL MISCELLANEOUS GRANTS	8,557.6	36,761.7	6,191.2	5,972.8	16.8%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	264,333.4	170,197.0	170,197.0	64.4%
13916	INSTALLATION IMPACT	5,000.0	5,000.0	102.0	0.0	2.0%
13919	SUMMER FEEDING PROGRAM	17,006.6	16,266.1	8,608.7	8,608.7	52.9%
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	1,633.6	1,633.6	18.4%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	129,000.0	141,143.8	85,509.6	85,027.1	60.6%
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	255.3	255.3	1.5%
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	730.4	730.4	20.7%
13936	EDUCATION FOR HOMELESS & YOUTH	6,405.6	2,440.0	1,258.2	1,216.1	51.6%
13937	EVEN START - - STATE ED. AGENCIES	5,632.9	2,588.1	877.0	877.0	33.9%
13939	COMMUNITY LEARNING CENTERS	26,958.9	26,958.9	6,560.2	5,813.7	24.3%
13941	TITLE III-LEP & IMMIGRATION STUDENT	31,777.0	31,777.0	4.8	4.8	0.0%
13942	TITLE IIB - COMPETITIVE	0.0	5,974.8	1,886.6	1,886.4	0.0%
13943	TITLE IID - TECHNOLOGY COMPETITIVE	0.0	36,051.4	19,262.3	19,147.4	0.0%
13944	READING FIRST	0.0	22,050.0	0.0	0.0	0.0%
Sub-Total - FEDERAL FUNDS		\$1,807,615.2	\$1,889,326.8	\$1,027,589.3	\$920,683.5	54.4%
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	\$8,615,504.4	\$6,458,196.9	\$5,782,968.0	75.0%

Department of Education of the City of New York
Prior Year State Aid Update
As of 5/16/06

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 4/6/06
(\$ thousands)

Unit of Appropriation	FAMIS Budget	Full-time Positions on Payroll *	Last Payroll	Year-to-Date Expenditures 4/6/06	Balance Available
401 General Ed Instruction & School Leadership PS	4,405,994.1	67,003	168,991	2,613,622.2	1,792,371.8
403 Special Ed Instruction & School Leadership PS	786,081.1	15,372	33,667	505,175.2	280,906.0
415 Regional & Citywide Instruction and Operational Admin - PS	208,571.2	2,470	7,843	131,394.4	77,176.8
421 Citywide Special Ed Instruction & School Leadership - PS	589,064.5	12,088	23,995	382,288.3	206,776.3
423 Special Ed Instructional Support - PS	155,235.4	2,837	6,399	106,652.7	48,582.7
435 School Facilities - PS	373,556.4	1,757	13,160	280,044.9	93,511.5
439 School Food Services - PS	176,730.8	6,153	6,574	100,131.8	76,599.0
453 Central Administration - PS	159,020.2	2,112	5,964	114,265.1	44,755.1
461 Fringe Benefits - PS	1,787,804.8	0	981	1,438,261.4	349,543.4
491 Collective Bargaining	25,008.2	0	0	0.0	25,008.2
TOTAL Tax-levy Funding PS	\$8,667,066.8	109,792	267,575	5,671,836.0	\$2,995,230.8
481 Categorical Programs PS	1,793,880.2	25,194	66,122	1,264,678.8	529,201.4
GRAND TOTAL Personal Service	\$10,460,947.0	134,986	333,696	\$6,936,514.8	\$3,524,432.2

* 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 4/6/06
(\$ thousands)

Unit of Appropriation	FAMIS Budget	Year-to-Date Expenditures 4/6/06	Percent Expended	Balance Available
402 General Ed Instruction & School Leadership OTPS	505,541.4	416,194.3	82.3%	89,347.1
404 Special Ed Instruction & School Leadership OTPS	10,276.0	1,754.9	17.1%	8,521.1
416 Regional & Citywide Instruction and Operational Admin - OTPS	25,329.0	16,903.2	66.7%	8,425.7
422 Citywide Special Ed Instruction & School Leadership - OTPS	25,255.1	20,586.4	81.5%	4,668.8
424 Special Ed Instructional Support - OTPS	105,030.1	73,913.3	70.4%	31,116.8
436 School Facilities - OTPS	147,090.6	147,035.4	100.0%	55.2
438 Pupil Transportation - OTPS	818,778.6	765,439.5	93.5%	53,339.1
440 School Food Services - OTPS	154,660.0	143,155.7	92.6%	11,504.3
442 School Safety - OTPS	157,787.6	29,209.9	18.5%	128,577.7
444 Energy & Leases - OTPS	327,483.0	304,807.9	93.1%	22,675.0
454 Central Administration - OTPS	224,940.8	156,623.5	69.6%	68,317.3
470 Special Education Pre-K Contract Payments - OTPS	455,555.0 *	501,178.8	110.0%	(45,623.8)
472 Charter/Contract/Foster Care Payments - OTPS	346,266.3 *	403,761.6	116.6%	(57,495.4)
474 Non-Public School and FIT Payments - OTPS	53,799.1	42,365.1	78.7%	11,434.1
TOTAL Tax-levy Funding OTPS	\$3,357,792.6	\$3,022,929.6	90.0%	\$334,863.0
482 Categorical Programs OTPS	800,043.5	635,085.1	79.4%	164,958.4
GRAND TOTAL Other Than Personal Service	\$4,157,836.1	\$3,658,014.7	88.0%	\$499,821.4

* The January Plan added \$41.4 million to UA 470 & \$46.1 million to UA 472. The FAMIS budget will be updated shortly to reflect these adjustments.

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 4/6/06
(\$ thousands)

Personal Service Budget Categories	Current Budget	Filled Positions	Expenditures Year-to-Date	Last Payroll	Balance Available
001 Non-Pedagogic Personal Service	505,157.6	10,367	331,183.4	17,997	173,974.2
005 Pedagogic Personal Service	6,162,143.7	109,227	3,814,600.6	266,598	2,347,543.1
021 Part Time Positions in Headcount	-	-	82.8	7	(82.8)
031 Hourly Personal Service in FTEs	610,976.2	16,119	299,141.7	24,453	311,834.5
035 Custodial	352,344.1	967	271,253.9	11,172	81,090.2
040 Educational Differential	280.3	-	697.1	-	(416.8)
041 Assignment Differential	246.1	-	387.8	-	(141.7)
042 Longevity Differential-pensionable	6,971.5	-	6,437.1	-	534.4
043 Shift Differential	198.4	-	79.6	-	118.8
044 Teacher Support Aid (TSA)	5.7	-	-	-	5.7
045 Holiday Pay	-	-	5.9	-	(5.9)
046 Terminal Leave	28,971.7	-	11,551.4	-	17,420.3
047 Overtime	7,492.9	-	7,815.3	-	(322.4)
049 Back Pay - prior years	18,430.0	-	295,519.4	29	(277,089.4)
050 Payments - Beneficiaries Deceased Staff	110.0	-	35.8	-	74.2
051 Salary Adjustments - CB Lump Sums	20.5	-	287.1	-	(266.6)
052 Severance Payment	-	-	-	-	-
053 To be Scheduled - Lump Sums	84,042.8	-	0.5	-	84,042.3
054 Salary Review Adjustments	0.8	-	-	-	0.8
056 Early Retirement Terminal Leave	4.4	-	-	-	4.4
057 Lump Sum Payment	4,142.3	-	77.0	-	4,065.3
058 Prep Period Coverage	15,138.8	-	12,465.1	-	2,673.7
059 Repayment of Deferrals	-	-	-	-	-
060 Interest on UFT Payments	0.5	-	1,110.5	5	(1,110.0)
061 Supper Money	17.1	-	55.1	-	(38.0)
062 Health Insurance	1,079,605.3	-	745,621.0	23	333,984.3
063 Disability Benefits Insurance	348.0	-	146.5	-	201.5
064 Uniform Allowance	119.0	-	300.0	-	(181.0)
065 Social Security	642,752.1	-	556,341.3	952	86,410.8
066 Unemployment Insurance	14,228.2	-	8,781.8	-	5,446.3
067 Welfare Benefits	404,279.3	-	286,882.5	-	117,396.8
072 DOE Retirement Fund	5,376.2	-	3,221.7	-	2,154.5
079 Teachers Retirement System	130,629.0	-	61,740.5	-	68,888.5
081 Annuity for Pedagogues at Maximum	19,471.5	-	15,496.1	-	3,975.4
085 Workers' Compensation	17,990.5	-	2,097.2	-	15,893.3
091 Per Session	349,452.5	-	203,066.2	12,459	146,386.2
095 Custodial Returns	-	-	-	-	-
098 Financial Plan Savings	-	-	33.1	-	(33.1)
TOTAL PERSONAL SERVICE	\$10,460,947.0	136,680	\$6,936,514.9	\$333,696	\$3,524,432.1

Department of Education of the City of New York
Year-to-Date Expenditures: OTPS by Category
as of 4/6/06
(\$ thousands)

OTPS Budget Categories	Current Budget	Expenditures Year-to-Date	Percent Expended	Balance Available
100 Supplies & Materials - General	339,543.0	262,503.6	77.31%	77,039.4
109 Fuel Oil	56,941.0	56,614.8	99.43%	326.2
110 Food and Forage Supplies	120,033.9	113,578.9	94.62%	6,455.0
199 Data Processing Supplies	33,499.5	24,628.6	73.52%	8,870.9
300 Equipment	112,875.6	96,683.7	85.66%	16,191.9
337 Text Books	162,999.3	139,111.9	85.35%	23,887.4
338 Library Books	21,598.2	16,263.9	75.30%	5,334.3
400 Non-Contractual Services	248,178.5	101,526.2	40.91%	146,652.3
402 Telephone & Other Communications	30,393.3	21,149.3	69.59%	9,244.0
414 Rentals - Land, Building and Structures	104,362.3	103,454.7	99.13%	907.6
423 Heat, Light and Power Services	167,108.0	144,688.0	86.58%	22,420.0
451 Local Travel Expenditures - General	23,007.5	11,186.0	48.62%	11,821.6
499 Other Expenditures - General	(94,574.0)	-	0.00%	(94,574.0)
600 Contractual Services - General	58,557.9	56,010.9	95.65%	2,547.0
602 Telecommunication Maintenance - Contractual	21,529.7	15,750.5	73.16%	5,779.2
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	3,003.2	2,667.4	88.82%	335.8
613 Data Processing Equip. - Maintenance & Repair	23,460.3	22,914.0	97.67%	546.3
615 Printing Contracts - Contractual	8,143.9	4,428.3	54.37%	3,715.7
619 Security Services - Contractual	585.6	289.4	49.42%	296.2
622 Temporary Services - Contractual	21,710.8	16,134.7	74.32%	5,576.1
624 Cleaning Services - Contractual	7,359.5	1,630.8	22.16%	5,728.7
633 Transportation Expenditures - Contractual	6,383.3	3,834.3	60.07%	2,548.9
668 Transportation for Reimbursable Programs	-	-	0.00%	-
669 Transportation of Pupils - Contractual	766,787.3	751,643.9	98.03%	15,143.4
670 Payments to Contract Schools (Handicapped Svc)	785,734.0 *	802,500.5	102.13%	(16,766.5)
671 Training Programs for City Employees - Contract.	26,648.5	8,155.0	30.60%	18,493.5
676 Maintenance & Repair - Infrastructure - Contractual	101,800.0	100,431.0	98.66%	1,369.0
681 Accounting, Auditing, and Actuarial Svcs. - Cont.	1,911.5	1,729.6	90.5%	181.8
682 Legal Services - Contractual	1,663.5	1,484.2	89.22%	179.3
683 Engineering & Architectural Services - Contractual	17.0	16.9	99.28%	0.1
684 Data Processing Consultant Services	61,586.6	49,925.7	81.07%	11,661.0
685 Professional Svcs. - Direct Educ. Svcs. to Students	510,757.4	430,314.9	84.25%	80,442.5
686 Professional Svcs. - Other - Contractual	79,475.8	52,787.1	66.42%	26,688.7
689 Professional Svcs. - Curricul. & Profess. Develop.	141,411.0	98,509.4	69.66%	42,901.6
695 Educ. & Recreational Exp. - Youth Prog. - Contract.	997.7	903.2	90.54%	94.4
700 Fixed Charges - General	-	-	0.00%	-
704 Payments to Surety Bonds and Insurance	18,555.4	17,492.7	94.27%	1,062.6
708 Death Benefits	-	-	0.00%	-
718 Payments for Special Schooling - Handicapped	14,811.3	18,348.2	123.88%	(3,536.9)
719 Judgements & Claims - Other	268.6	208.3	77.53%	60.4
730 Tuition Payments for Out-of-City Foster Care	15,747.9	10,064.7	63.91%	5,683.2
731 Health Service Charge - Out-of-City Foster Care	2,390.2	1,740.4	72.81%	649.8
772 NYC Transit Authority - Reduced Fares (Students)	45,210.0	15,100.1	33.40%	30,109.9
773 Private Bus Comp. - Reduced Fares (Students)	12,100.0	4,505.9	37.24%	7,594.1
779 Transportation of Pupils	59,630.6	51,761.7	86.80%	7,869.0
782 Unallocated Reserve	-	-	0.00%	-
791 Tuition Payments to Other School Districts	2,376.1	2,149.2	90.45%	226.8
792 Payments to Contract Schools/Corporate Schools	-	-	0.00%	-
793 Payments to Fashion Institute of Technology	31,072.6	23,154.5	74.52%	7,918.2
794 Training Program for City Employees	-	-	0.00%	-
TOTAL OTHER THAN PERSONAL SERVICE	\$4,157,836.1	\$3,658,014.7	88.0%	\$ 499,821.5

* The January Plan added \$87.4 million to object code 670. The FAMIS budget will be updated shortly to reflect this.

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	56,121	1,828	703	58,652	702	111	-	8,351	9,164	58,651	9,165	67,816
403 Special Ed Instruction & School Leadership	10,577	4,792	2	15,371	68	-	-	1	69	15,437	3	15,440
415 Regional & Citywide Instr. & Oper. Admin.	1,236	-	1,233	2,469	44	13	-	1	58	1,280	1,247	2,527
421 Citywide Special Ed Instr. & School Leadership	5,462	5,676	581	11,719	18	35	-	369	422	11,156	985	12,141
423 Special Ed Instructional Support	1,103	2	1,185	2,290	13	76	-	547	636	1,118	1,808	2,926
435 School Facilities	-	-	790	790	-	-	967	-	967	-	1,757	1,757
439 School Food Services	-	-	1,948	1,948	-	-	-	4,205	4,205	-	6,153	6,153
453 Central Administration	177	30	1,861	2,068	3	32	-	44	79	210	1,937	2,147
481 Reimbursable Programs <i>(adj. for split positions)</i>	1,066	-	94	1,160	-	-	-	-	-	1,066	94	1,160
Sub-Total Tax-Levy	75,742	12,328	8,397	96,467	848	267	967	13,518	15,600	88,918	23,149	112,067
481 Reimbursable Programs <i>(adj. for split positions)</i>	16,626	4,531	1,970	23,127	575	4	-	907	1,486	21,732	2,881	24,613
Grand Total	92,368	16,859	10,367	119,594	1,423	271	967	14,425	17,086	110,650	26,030	136,680

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 3/25/06.
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.	153	-	47	200	1	-	-	11	12	154	58	212
8843	Reim. Supp. - Gen. Ed. Inst./Elem./Middle/HS	15,350	990	1,745	18,085	535	2	-	890	1,427	16,875	2,637	19,512
8844	Central Offices	1	-	2	3	-	-	-	-	-	1	2	3
8848	Reim. Supp. - Spec. Ed. Inst./Elem./Middle/HS	1,429	3,474	82	4,985	26	-	-	6	32	4,929	88	5,017
8870	Reimbursable Support - NPS	46	3	8	57	11	-	-	-	11	60	8	68
8888	Reim. Support - Central School Supp. Pgms.	606	64	180	850	2	2	-	-	4	672	182	854
8835	Special Education - administration (Reimb. Positions in Tax-Levy U/As)	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	17,692	4,531	2,064	24,287	575	4	-	907	1,486	22,798	2,975	25,773
	Less:												
	Reimbursable Programs- (Tax-Levy positions)	1,066	-	94	1,160	-	-	-	-	-	1,066	94	1,160
	Total (including split positions in all U/A's)	16,626	4,531	1,970	23,127	575	4	-	907	1,486	21,732	2,881	24,613

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 3/25/06.
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Funding of Positions:
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