



OCTOBER 2005



New York City Department of Education



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

52 Chambers Street Room 319 NY, NY 10007
Phone: 212-374-0503 FAX: 212-374-5585
E-mail: Bfeig@nycboe.net

BRUCE E. FEIG
Chief Financial Officer

MEMORANDUM

November 9, 2005

To: Members of the Comprehensive Financial Monitoring Task Force

From: Bruce Feig

Re: October 2005 Financial Status Report

Enclosed for your review is the final Financial Status Report for FY2005. Included in this report are final budget, expenditure and headcount data, along with historical year-end charts. A snapshot of the FY2006 budget and year-to-date expenditure condition is also included.

The Department anticipated closing FY2005 with a minor operating surplus of \$1.8 million. However, shortly before the close deadline, additional estimated accruals of \$55.6 million, resulting from the recent UFT settlement, were included in the Department's expenditures. As a result, the Department closed FY2005 with an operating budget deficit of (\$53.8) million.

The next FSR update to FY2006 will be issued in early December.

Thank you.

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

TABLE OF CONTENTS

	Page
Current Approved Budget	2
Reconciliation- Revenue Modifications	3
Year-end Expenditures by Organizational Grouping:	
Historical Bar Graph	4
Historical Pie Charts	5
Year-end Expenditures in 1990 Dollars	6
Revenue Budget	7
Revenue Budget: Claims	10
Prior Years-State Aid Update	12
Revenue Trends:	
Historical Bar Graph	13
Historical Pie Charts	14
Year-to-Date Expenditures:	
Personal Service by Unit of Appropriation	15
Other-than-Personal Service by Unit of Appropriation	16
Personal Service by Category	17
Other-than-Personal Service by Category	18
Current Headcount Condition:	
Tax-Levy & Reimbursable	19
Tax-Levy Central Offices	20
Categorical Programs	21
Change in Positions-FY2005:	
Tax-Levy Except Central Offices	22
Tax-Levy Central Offices	23
Categorical Programs	24
FY2006 Year-to-date Expenditures:	
Personal Service by Unit of Appropriation	25
Other than Personal Service by Unit of Appropriation	26

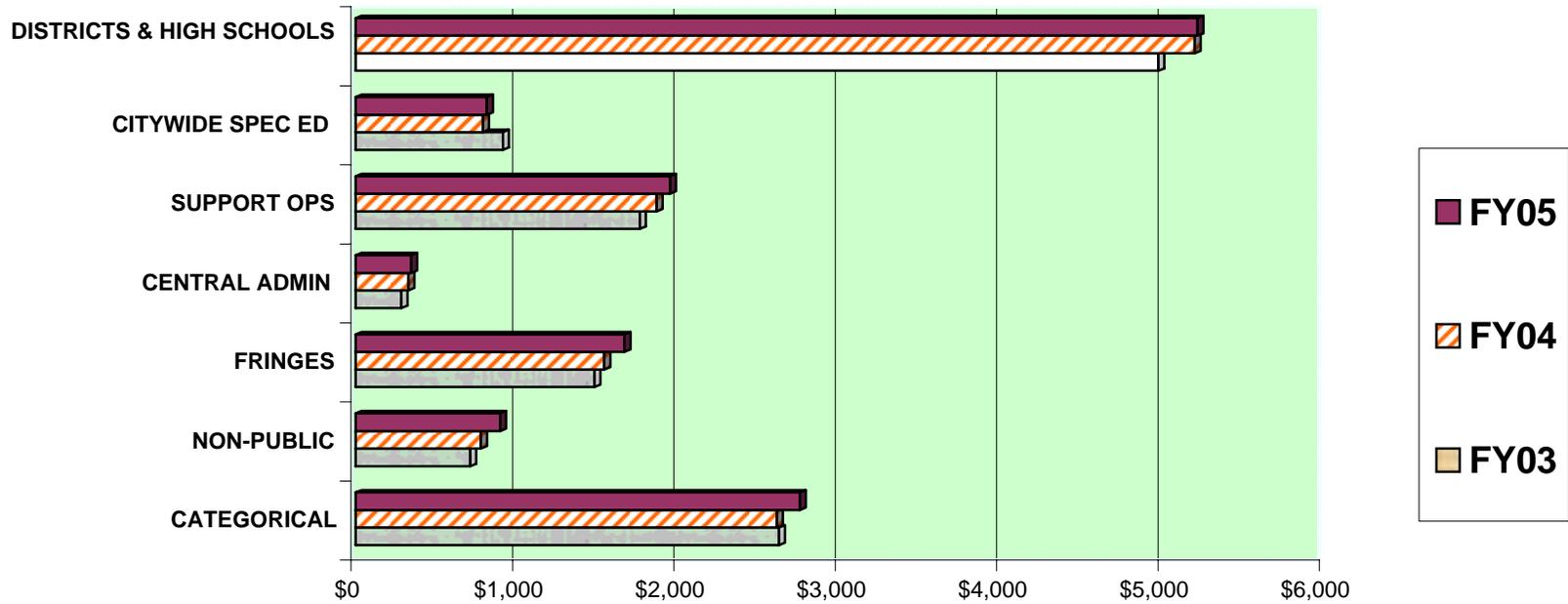
Department of Education of the City of New York
Current Approved Budget Condition
FY2005 Year-End Close

Unit of Appropriation	Adopted Budget 7/1/04	May Condition 5/13/05	Approved Modifications 5/13/05 - 10/11/05	Current City Budget 10/11/05
301 District Instruction & Support PS	2,838,770,614	2,723,020,870	(128,676,386)	2,594,344,484
302 District Instruction & Support OTPS	187,331,900	247,884,218	30,166,224	278,050,442
303 District Special Ed Instruction PS	332,756,100	497,677,807	11,416,577	509,094,384
304 District Special Ed Instruction OTPS	244,300	400,903	0	400,903
311 High School Instruction & Support PS	1,263,281,838	1,433,585,440	(43,293,414)	1,390,292,026
312 High School Instruction & Support OTPS	156,059,257	155,647,865	18,389,699	174,037,564
313 High School Special Ed Instruction PS	60,051,900	99,956,012	9,390,763	109,346,775
314 High School Special Ed Instruction OTPS	10,400	1,377,459	1,068,872	2,446,331
315 Instructional/Operations Support PS	157,987,500	184,470,100	9,309,809	193,779,909
316 Instructional/Operations Support OTPS	23,052,020	23,690,840	(2,170,080)	21,520,760
321 Citywide Special Ed Instruction & Support PS	499,086,600	536,950,200	(5,324,850)	531,625,350
322 Citywide Special Ed Instruction & Support OTPS	15,299,300	13,336,516	9,199,875	22,536,391
323 Special Ed Instruction Support Service PS	142,749,699	144,659,800	2,379,659	147,039,459
324 Special Ed Instruction Support Service OTPS	105,137,300	105,940,600	(818,832)	105,121,768
325 Special Ed Administration - Clinical Services PS	4,000,000	2,011,027	17,400	2,028,427
326 Special Ed Administration - Clinical Services OTPS	2,000,000	900,119	(700,000)	200,119
327 Special Ed Admin - All Districts & High Schools PS	17,585,500	3,817,828	517,588	4,335,416
328 Special Ed Admin - All Districts & High Schools OTPS	573,870	573,870	0	573,870
335 School Facilities - Custodial & Maintenance PS	319,729,308	353,703,100	25,159,666	378,862,766
336 School Facilities - Custodial & Maintenance OTPS	127,077,323	132,224,429	4,091,020	136,315,449
338 Pupil Transportation OTPS	695,980,249	680,954,296	9,045,586	689,999,882
339 School Food and Nutritional Services PS	151,598,800	162,948,900	14,384,718	177,333,618
340 School Food and Nutritional Services OTPS	153,923,100	150,000,820	(9,442,321)	140,558,499
341 School Safety PS	0	0	0	0
342 School Safety OTPS	147,771,899	147,771,899	0	147,771,899
344 Energy & Leases OTPS	261,226,943	282,579,733	(4,166,719)	278,413,014
353 Central Administration PS	135,061,700	147,025,400	1,290,751	148,316,151
354 Central Administration OTPS	179,562,600	202,529,900	(3,213,461)	199,316,439
361 Fringe Benefits PS	1,617,256,652	1,639,580,720	21,793,844	1,661,374,564
370 Non-Public School Payments OTPS	759,340,020	812,242,955	40,547,401	852,790,356
391 Collective Bargaining	203,765,173	188,903,309	(9,602,506)	179,300,803
TOTAL Tax-levy Funding	10,558,271,865	11,076,366,935	760,883	11,077,127,818
381 Categorical Programs PS	1,734,225,995	1,919,174,523	(72,122,190)	1,847,052,333
382 Categorical Programs OTPS	755,884,607	801,190,435	92,064,525	893,254,960
TOTAL Categorical Programs	2,490,110,602	2,720,364,958	19,942,335	2,740,307,293
GRAND TOTAL	\$13,048,382,467	\$13,796,731,893	\$20,703,218	\$13,817,435,111
Plus: <u>Other System-Wide Obligations</u>				
Pension				1,162,694,727
Debt Service				595,369,369
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION				\$15,575,499,207

Department of Education of the City of New York
Reconciliation: Increased Expense Budget due to Revenue Modifications
Year-End Close

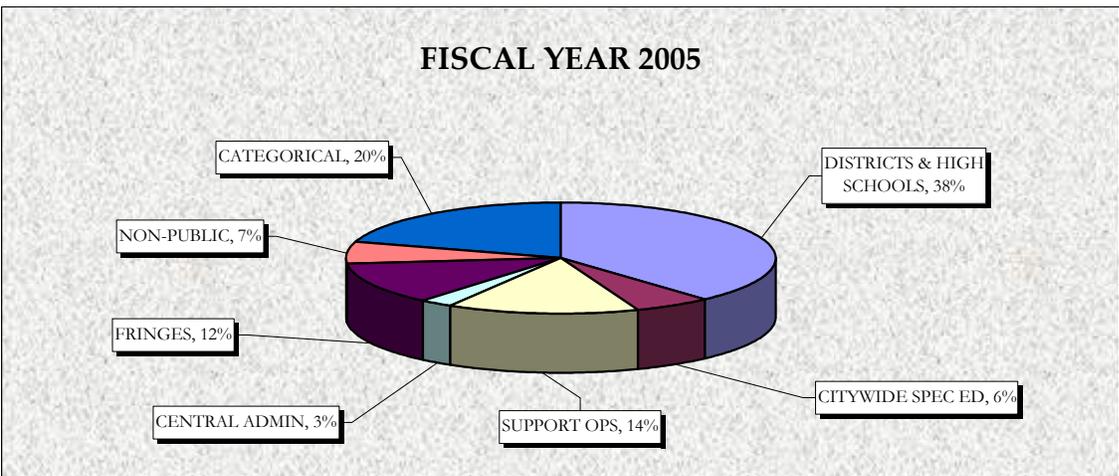
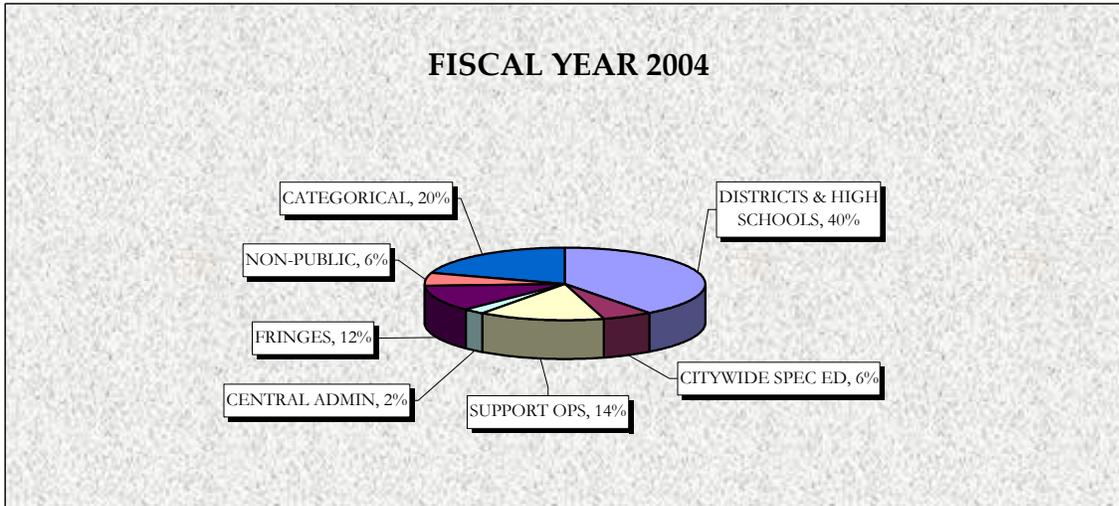
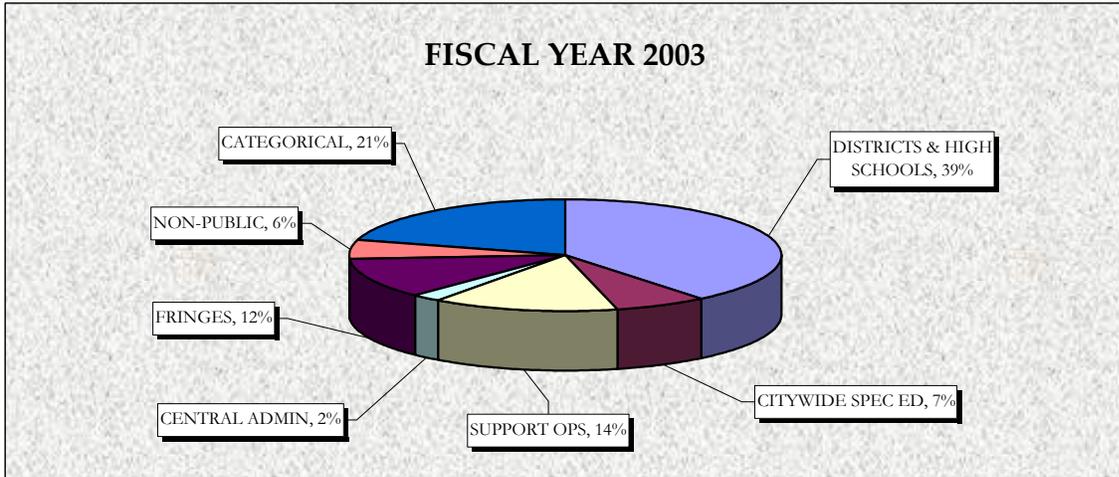
Approved Modifications	\$20,703,218	Mod #	Date Approved
Source			
Amount			
Executive Budget Actions:			
City	3,589,306	DOE06EXEC080A / FY06EXECFUEL / FY06EXECHLP	4/22, 4/26 & 4/28/05
Other Categorical	(2,320,000)	DOE06EXEC012	04/12/05
Intra-City	1,499,063	OTH816EXE06006	04/25/05
Total Executive Budget Actions	2,768,369		
DOHMH - Automated Student Health Records	(560,442)	ICEB051425	05/26/05
DOITT - Capacity Study	82,215	ICSOTPS042	06/01/05
DEP - Air Pollution Program	18,775	IC5A00000000455A	06/06/05
FY2006 Adopted Budget:			
City	(37,276,100)	DOE06ADP022,25,2729,31,33 & 35 / FY06ADPHLP	06/29/05
State	(3,192,750)	DOE06ADP064	06/29/05
Federal	17,788	DOE06ADP065	06/29/05
Other Categorical	20,992,538	DOE06ADP07	06/29/05
Total FY2006 Adopted Budget Adjustments	(19,458,524)		
DOHMH - Drug Prevention	590,507	ICEB051626A	08/02/05
DCAS - School Rental	30,139	IC05IL758	08/10/05
DOHMH - Physical Fitness Program	(120,000)	ICEB051616	07/29/05
DOT - Rental cost	226,871	05IC1313JR	07/18/05
NYPD - Rental cost	48,411	05CI940	08/10/05
ACS - Head Start Program	(330,292)	HSDOEFY05,02	08/12/05
ACS - Foster Care	681,563	BOEICFC2	08/18/05
DOHMH - Easy Does It program	294,413	ICEB051668	08/25/05
ACS - LYFE program	(236,019)	MODDOE	09/09/05
Collective Bargaining Adjustment:			
City	1,403,951	MN002/MN08	09/15/05
Close Actions:			
State	59,765,024	DOE05CLOSEMOD03,05,33,41,43,45,47,57,59,67,87,89	10/03/05
Federal	(24,561,380)	DOE05CLOSEMOD03,05,33,41,43,45,47,57,59,67,87,89	10/03/05
Other Categorical	1,556,970	DOE05CLOSEMOD03,05,33,41,43,45,47,57,59,67,87,89	10/03/05
Intra-City	(1,497,333)	ICEB051684,5 / 260DYCD05IC002,3,4,8	10/03/05
Total Close Actions	35,263,281		
TOTAL Approved Revenue Mods		\$20,703,218	

NYC DEPARTMENT OF EDUCATION
YEAR-END EXPENDITURES BY ORGANIZATIONAL GROUPING
\$ IN MILLIONS



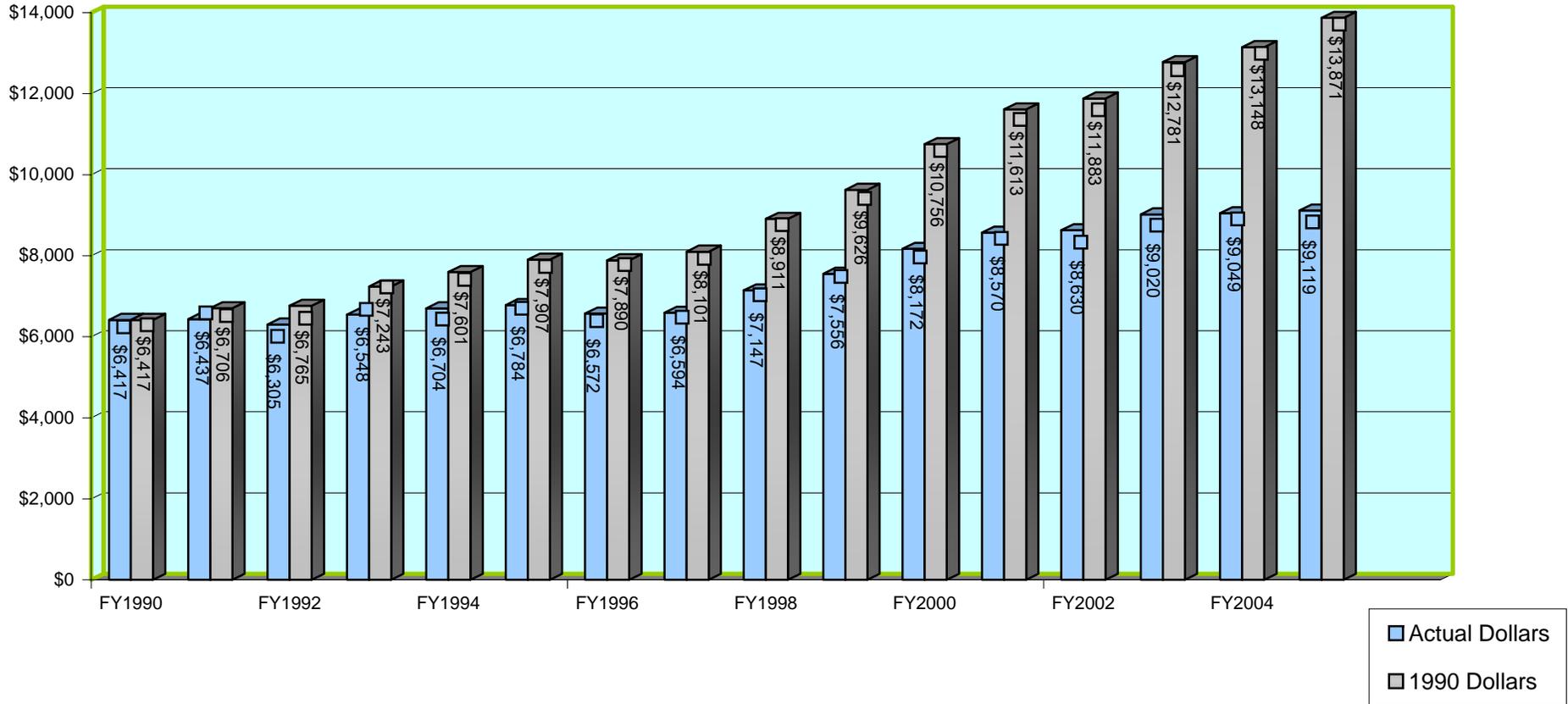
Notes: -- Both Districts & High Schools include Special Education; Support Ops includes Facilities, Transportation, Food Svs. & School Safety. The majority of Categorical funds are earmarked for Districts, High Schools & Citywide Special Education.

**NYC DEPARTMENT OF EDUCATION
YEAR-END EXPENDITURES BY ORGANIZATIONAL GROUPING**



Notes: Both Districts and High Schools include Special Ed. Support Ops includes Facilities, Transportation, Food Services and School Safety. The majority of categorical funds are earmarked for Districts, High Schools and Citywide Special Education. Each organizational grouping represents units of appropriation that capture broad sections of the school system's budget. Collective Bargaining amounts are not included in the above graphs.

NYC DEPARTMENT of EDUCATION
1990 Dollars vs Actual Expenditures



This graph utilizes the Consumer Price Index (CPI) which measures the average change in prices over time for a fixed market basket of goods.

Department of Education of the City of New York

Revenue Budget FY2005 Year-End Close (\$ thousands)

Revenue Source	Description	FY 2005 Adopted Budget	May Revenue Condition	Modifications	Current Revenue Estimate
STATE FUNDS					
<i>General Support Aids</i>					
27908	NET SUPPORT - OPERATING AID	2,597,097.4	2,527,708.0	(813.0)	2,526,895.0
27920	BUILDING AID -BOE	25,139.2	25,139.2	0.0	25,139.2
27921	TRANSPORTATION AID	329,342.7	333,371.5	950.9	334,322.4
27922	PUBLIC EXCESS COST AID	638,287.9	661,778.2	0.0	661,778.2
27923	PRIVATE EXCESS COST AID	59,573.5	98,349.7	(6,590.0)	91,759.7
27924	CAREER EDUCATION	59,939.7	66,122.5	0.0	66,122.5
29251	LIMITED ENGLISH PROFICIENCY AID	60,220.8	70,738.0	0.0	70,738.0
29253	COMPUTER ADMINISTRATION AID	32,275.2	31,829.2	0.0	31,829.2
29290	HIGH COST AID	153,189.1	155,248.5	496.2	155,744.7
29605	BUILDING AID - SCA	363,796.6	396,827.6	2,327.4	399,155.0
29606	BUILDING AID - LEASES	15,830.6	15,830.6	0.0	15,830.6
29970	FISCAL STABILIZATION	62,000.0	9,600.0	0.0	9,600.0
Sub-Total - General Support Aids		\$4,396,692.7	\$4,392,543.0	(\$3,628.5)	\$4,388,914.5
<i>Restricted/Categorical Aids</i>					
23902	SUBSTANCE ABUSE	3,552.0	4,976.3	0.0	4,976.3
26069	TANF 25%	750.0	750.0	1,830.4	2,580.4
27900	SCHOOL LUNCH	10,154.9	10,154.9	(1,363.8)	8,791.1
27902	PRE - KINDERGARTEN	16,533.2	16,533.2	551.7	17,084.9
27903	BILINGUAL EDUCATION	6,500.0	4,500.0	0.0	4,500.0
27904	WELFARE EDUCATION	3,000.0	3,000.0	(1,536.6)	1,463.4
27906	SPECIAL GRANTS - MISCELLANEOUS	33,000.0	18,000.0	7,754.5	25,754.5
27907	TEXTBOOKS	76,140.3	75,622.6	0.0	75,622.6
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	250,909.0	250,909.0	42,235.0	293,144.0
29258	MAGNET SCHOOLS	48,175.0	48,675.0	658.1	49,333.1
29260	EMPLOYMENT PREPARATION	21,300.0	17,411.3	(1,972.3)	15,439.0
29261	COMPUTER SOFTWARE AID	19,817.4	19,761.9	0.0	19,761.9
29262	COMPUTER HARDWARE AID	11,265.4	11,066.2	0.0	11,066.2
29275	LIBRARY MATERIALS AID	8,344.1	7,915.3	0.0	7,915.3
29279	TEACHER SUPPORT AID (formerly EIT)	62,707.0	62,707.0	0.0	62,707.0
29280	ED RELATED SUPPORT SERVICES AID	33,270.0	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	90,000.0	11,556.2	101,556.2
29356	TEACHING CENTERS / TEACHER MENTOR	0.0	14,035.0	0.0	14,035.0
29603	SCHOOL BREAKFAST	3,024.2	3,024.2	205.6	3,229.8
29604	EXTRAORDINARY NEEDS AID	406,086.7	726,675.8	0.0	726,675.8
29609	GROWTH AID	0.0	0.0	145.1	145.1
29613	MINOR MAINTENANCE	33,330.0	33,330.0	0.0	33,330.0
29614	UNIVERSAL PRE-KINDERGARTEN	146,528.0	146,528.0	76.5	146,604.5
29617	PRE-K HANDICAPPED ADMIN	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	26,927.8	20,177.1	0.0	20,177.1
30400	STOP - DWI	0.0	219.5	60.4	279.9
Sub-Total - Restricted/Categorical Aids		\$1,474,202.8	\$1,791,527.0	\$60,200.8	\$1,851,727.8
Total - State Funds		\$5,870,895.5	\$6,184,070.0	\$56,572.3	\$6,240,642.3

Department of Education of the City of New York

Revenue Budget FY2005 Year-End Close (\$ thousands)

Revenue Source	Description	FY 2005 Adopted Budget	May Revenue Condition	Modifications	Current Revenue Estimate
FEDERAL FUNDS					
03261	PROJECT LIBERTY	0.0	0.0	136.8	136.8
03875	NSF - EDUCATION & HUMAN SERVICES	10,881.2	10,881.2	0.0	10,881.2
11919	MEDICAID - HEALTH & MEDICAL CARE	102,874.0	102,874.0	(4,480.0)	98,394.0
11957	TANF	3,574.0	3,574.0	86.9	3,660.9
13022	FEDERAL DRUG ABUSE FUNDS	14,800.0	14,887.5	411.8	15,299.3
13901	AFTER SCHOOL PROGRAMS	16,876.2	16,876.2	(4,997.3)	11,878.9
13902	FEDERAL SCHOOL LUNCH	219,357.5	219,357.5	2,424.0	221,781.5
13905	VOCATIONAL EDUCATION	13,000.0	15,600.0	(329.0)	15,271.0
13907	SCHOOL BREAKFAST PROGRAM	34,954.9	34,954.9	5,936.4	40,891.3
13910	FEDERAL BILINGUAL	14,940.0	14,940.0	(3,402.3)	11,537.7
13912	ECIA TITLE I	755,000.0	818,023.0	(5,828.7)	812,194.3
13914	FEDERAL MISCELLANEOUS GRANTS	8,557.7	38,806.9	44,493.7	83,300.6
13915	IDEA - PROGRAMS FOR THE DISABLED	237,636.4	261,707.0	16,396.2	278,103.2
13916	INSTALLATION IMPACT	5,000.0	5,000.0	0.0	5,000.0
13919	SUMMER FEEDING PROGRAM	17,006.6	15,612.9	0.3	15,613.2
13924	TITLE V SURR SUPPORT	17,743.1	8,897.0	(1,160.7)	7,736.3
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	146,000.0	129,000.0	(14,550.7)	114,449.3
13927	EESA TITLE VII - MAGNET SCHOOLS	11,800.0	11,800.0	(1,066.5)	10,733.5
13928	DRUG-FREE SCHOOLS	12,474.2	15,448.0	2,152.6	17,600.6
13930	ESEA TITLE IID (Technology Challenge)	19,717.4	20,980.0	(241.9)	20,738.1
13933	READING EXCELLENCE ACT (REA)	0.0	0.0	460.5	460.5
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	6,563.8	3,131.2	0.0	3,131.2
13936	EDUCATION FOR HOMELESS & YOUTH	6,405.6	1,106.5	(70.4)	1,036.1
13937	EVEN START - STATE EDUCATIONAL AGENCIES	5,632.9	2,001.7	228.3	2,230.0
13939	COMMUNITY LEARNING CENTERS	26,958.9	26,958.9	2,319.1	29,278.0
13941	TITLE III - LEP & IMMIGRATION STUDENTS	25,631.3	31,777.0	(6,273.6)	25,503.4
13942	TITLE IIB - MATH & SCIENCE	0.0	5,980.6	(1,929.8)	4,050.8
13943	TITLE IID - TECHNOLOGY COMPETITIVE	0.0	45,416.7	(5,999.8)	39,416.9
13944	READING FIRST	0.0	69,131.1	(49,259.3)	19,871.8
Sub-Total - Federal Funds		\$1,733,385.7	\$1,944,723.8	(\$24,543.4)	\$1,920,180.4

INTRA - CITY

00592	Education Service/Fees (DYCD - NCFL Agreement)	0.0	139.0	(76.1)	62.9
00593	ACS (LYFE)	3,200.0	3,200.0	(236.0)	2,964.0
00595	OTHER SERVICES/FEES (Youth/Comm.Dev.)	1,790.0	3,710.0	(1,004.6)	2,705.4
00595	OTHER SERVICES/FEES (Probation)	2.0	2.0	(2.0)	0.0
00595	OTHER SERVICES/FEES (Adm. Children's Services)	916.2	847.3	351.3	1,198.6
00595	OTHER SERVICES/FEES (DEP Pollution Program)	0.0	0.0	18.8	18.8
00595	OTHER SERVICES/FEES (Sanitation - Golden Apple)	0.0	80.0	0.0	80.0
00595	OTHER SERVICES/FEES (DOHMH - Automated Records)	0.0	2,143.1	(824.3)	1,318.8
00595	OTHER SERVICES/FEES (DCAS)	0.0	100.0	30.1	130.1
00595	OTHER SERVICES/FEES (DSS - WEP)	0.0	256.8	0.0	256.8
00595	OTHER SERVICES/FEES (DOHMH - Gateway)	0.0	0.0	127.1	127.1
00595	OTHER SERVICES/FEES (DOHMH - Project 25)	0.0	0.0	322.5	322.5
00595	OTHER SERVICES/FEES (DOHMH - Youth Evening Teen)	0.0	0.0	140.9	140.9
00595	OTHER SERVICES/FEES (DOHMH - Easy Does It)	0.0	0.0	294.4	294.4
00595	OTHER SERVICES/FEES (DOHMH - Physical Fitness Trainers)	0.0	2,465.5	(272.7)	2,192.8
00595	OTHER SERVICES/FEES (DOHMH - Human Related Initiatives)	0.0	0.0	1,499.1	1,499.1
00595	OTHER SERVICES/FEES (DOHMH - Computer Equipment)	0.0	30.5	0.0	30.5
00595	OTHER SERVICES/FEES (DOITT - Capacity Study)	0.0	0.0	82.2	82.2
00596	INTRA - CITY RENTALS (Leases w/DOT)	323.0	323.0	226.8	549.8
00596	INTRA - CITY RENTALS (Leases w/Police)	310.0	68.9	48.4	117.3

Department of Education of the City of New York
Revenue Budget
FY2005 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2005 Adopted Budget	May Revenue Condition	Modifications	Current Revenue Estimate
Sub-Total - Intra-City		\$6,541.2	\$13,366.1	\$725.9	\$14,092.0
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	GRANT REFUNDS	2,800.0	2,800.0	0.0	2,800.0
00859	SUNDRIES (UFT Fees Misc. Coll. Refunds)	7,000.0	7,000.0	0.0	7,000.0
Sub-Total - Miscellaneous Fees & Grants		\$44,874.0	\$44,874.0	\$0.0	\$44,874.0
OTHER CATEGORICAL					
31938	SUPPLEMENTAL WELFARE BENEFIT	0.0	12,165.0	0.0	12,165.0
41900	PRIVATE GRANTS	15,000.0	21,951.4	15,348.0	37,299.4
41901	PRIVATE GRANTS - D. 29 RESTITUTION	0.0	2,320.0	(2,320.0)	0.0
41905	SCA CONSTRUCTION	8,000.0	18,676.3	(1,000.0)	17,676.3
41911	NON-RESIDENT TUITION	318.0	318.0	0.0	318.0
41912	CUNY/DOE PARTNERSHIP	0.0	0.0	263.3	263.3
41913	REFUNDS ASSOCIATED WITH TELEPHONE BILLS	0.0	2,982.2	9,017.8	12,000.0
41917	RETIREMENT SYSTEM (BERS)	0.0	5,003.6	(1,109.1)	3,894.5
44006	STAFF ASSEMBLY MEMBER PROJECTS	0.0	95.0	29.4	124.4
Sub-Total - Other Categorical		\$23,318.0	\$63,511.5	\$20,229.4	\$83,740.9
Total Revenue		\$7,679,014.4	\$8,250,545.4	\$52,984.2	\$8,303,529.6
*City Tax-Levy Funding		\$5,412,426.9	\$5,583,562.5	(\$32,282.9)	\$5,551,279.6
ADJUSTMENTS:					
- Miscellaneous Fees & Grants - included in City Tax-Levy Funding					(44,874.0)
- State Building Aid - not included in operating budget					(2,500.0)
- CD Violation Removal					10,000.0
- Rounding					(0.1)
Total Adjustments					(37,374.1)
CURRENT OPERATING BUDGET					\$13,817,435.1

* City funded adjustment of (\$32.3) million primarily reflects surplus rollover program.

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
FY 2005 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2005 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/24/05	Cash Applied YTD - 10/24/05	Percentage Claimed YTD - 10/24/05
STATE FUNDS						
<i>General Support Aids</i>						
27908	NET SUPPORT - OPERATING AID	2,597,097.4	2,526,895.0	2,526,895.0	2,526,895.0	100.0%
27920	BUILDING AID - BOE	25,139.2	25,139.2	25,139.2	25,139.2	100.0%
27921	TRANSPORTATION AID	329,342.7	334,322.4	334,322.4	334,322.4	100.0%
27922	PUBLIC EXCESS COST AID	638,287.9	661,778.2	661,778.2	659,332.9	100.0%
27923	PRIVATE EXCESS COST AID	59,573.5	91,759.7	91,759.7	91,759.7	100.0%
27924	CAREER EDUCATION	59,939.7	66,122.5	66,122.5	66,122.5	100.0%
29251	LIMITED ENGLISH PROFICIENCY AID	60,220.8	70,738.0	70,738.0	70,738.0	100.0%
29253	COMPUTER ADMINISTRATION AID	32,275.2	31,829.2	31,829.2	31,829.2	100.0%
29290	HIGH COST AID	153,189.1	155,744.7	155,744.7	155,248.5	100.0%
29605	BUILDING AID - SCA	363,796.6	399,155.0	399,155.0	399,155.0	100.0%
29606	BUILDING AID - LEASES	15,830.6	15,830.6	15,830.6	15,830.6	100.0%
29970	FISCAL STABILIZATION	62,000.0	9,600.0	9,600.0	5,280.0	100.0%
Sub-Total - General Support Aids		\$4,396,692.7	\$4,388,914.5	\$4,388,914.5	\$4,381,653.0	100.0%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	3,552.0	4,976.3	4,976.3	12.1	100.0%
26069	TANF 25%	750.0	2,580.4	2,580.4	1,982.1	100.0%
27900	SCHOOL LUNCH	10,154.9	8,791.1	8,791.1	6,017.7	100.0%
27902	PRE - KINDERGARTEN	16,533.2	17,084.9	17,084.9	11,325.0	100.0%
27903	BILINGUAL EDUCATION	6,500.0	4,500.0	0.0	0.0	0.0%
27904	WELFARE EDUCATION	3,000.0	1,463.4	1,318.5	0.0	90.1%
27906	SPECIAL GRANTS - MISCELLANEOUS	33,000.0	25,754.5	9,133.7	9,133.7	35.5%
27907	TEXTBOOKS	76,140.3	75,622.6	75,622.6	75,622.6	100.0%
27910	SPECIAL READING	29,950.0	29,950.0	23,101.5	7,570.7	77.1%
27915	IMPROVING PUPIL PERFORMANCE	36,200.0	36,200.0	26,460.2	3,101.8	73.1%
29255	PRE-K HANDICAPPED	250,909.0	293,144.0	277,094.0	94,966.4	94.5%
29258	MAGNET SCHOOLS	48,175.0	49,333.1	40,832.1	29,200.8	82.8%
29260	EMPLOYMENT PREPARATION	21,300.0	15,439.0	6,128.5	6,128.5	39.7%
29261	COMPUTER SOFTWARE AID	19,817.4	19,761.9	19,761.9	19,761.9	100.0%
29262	COMPUTER HARDWARE AID	11,265.4	11,066.2	11,066.2	11,066.2	100.0%
29275	LIBRARY MATERIALS AID	8,344.1	7,915.3	7,915.3	7,915.3	100.0%
29279	TEACHER SUPPORT AID (formerly EIT)	62,707.0	62,707.0	0.0	0.0	0.0%
29280	ED RELATED SUPPORT SERVICES AID	33,270.0	32,666.9	32,666.9	32,666.9	100.0%
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	101,556.2	90,000.0	13,142.7	88.6%
29356	TEACHING CENTERS / TEACHER MENTOR	0.0	14,035.0	14,035.0	8,837.7	100.0%
29603	SCHOOL BREAKFAST	3,024.2	3,229.8	3,229.8	1,252.8	100.0%
29604	EXTRAORDINARY NEEDS AID	406,086.7	726,675.8	726,675.8	726,675.8	100.0%
29609	GROWTH AID	0.0	145.1	145.1	145.1	100.0%
29613	MINOR MAINTENANCE	33,330.0	33,330.0	33,330.0	33,330.0	100.0%
29614	UNIVERSAL PRE-KINDERGARTEN	146,528.0	146,604.5	128,621.0	119,280.9	87.7%
29617	PRE-K HANDICAPPED ADMIN	4,300.0	4,300.0	4,300.0	0.0	100.0%
29620	EARLY GRADE CLASS SIZE REDUCTION	88,837.8	88,837.8	88,837.8	44,418.9	100.0%
29621	TEACHERS FOR TOMORROW	12,000.0	12,000.0	4,591.0	4,591.0	38.3%
29622	SUMMER SCHOOL	26,927.8	20,177.1	20,177.1	20,177.1	100.0%
30400	STOP- DWI PROGRAM	0.0	279.9	279.9	279.9	100.0%
Sub-Total - Restricted/Categorical Aids		\$1,474,202.8	\$1,851,727.8	\$1,680,356.6	\$1,290,203.6	90.7%
Total - State Funds		\$5,870,895.5	\$6,240,642.3	\$6,069,271.1	\$5,671,856.6	97.3%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
FY 2005 Year-End Close
(\$ thousands)

Revenue Source	Description	FY 2005 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 10/24/05	Cash Applied YTD - 10/24/05	Percentage Claimed YTD - 10/24/05
FEDERAL FUNDS						
03261	PROJECT LIBERTY	0.0	136.8	136.8	0.0	100.0%
03875	NSF - EDUCATION & HUMAN SERVICES	10,881.2	10,881.2	171.7	171.7	1.6%
11919	MEDICAID - HEALTH & MEDICAL CARE	102,874.0	98,394.0	20,909.0	0.0	21.3%
11957	TANF	3,574.0	3,660.9	3,660.9	3,660.9	100.0%
13022	FEDERAL DRUG ABUSE FUNDS	14,800.0	15,299.3	14,857.5	0.0	97.1%
13901	AFTER SCHOOL PROGRAMS	16,876.2	11,878.9	11,784.3	11,547.2	99.2%
13902	FEDERAL SCHOOL LUNCH	219,357.5	221,781.5	221,781.5	216,788.2	100.0%
13905	VOCATIONAL EDUCATION	13,000.0	15,271.0	12,678.5	5,949.1	83.0%
13907	SCHOOL BREAKFAST PROGRAM	34,954.9	40,891.3	40,891.3	36,536.1	100.0%
13910	FEDERAL BILINGUAL	14,940.0	11,537.7	5,444.2	1,541.9	47.2%
13912	ECIA TITLE I	755,000.0	812,194.3	687,574.6	675,208.4	84.7%
13914	FEDERAL MISCELLANEOUS GRANTS	8,557.7	83,300.6	51,772.0	51,772.0	62.2%
13915	IDEA - PROGRAMS FOR THE DISABLED	237,636.4	278,103.2	252,662.7	212,112.0	90.9%
13916	INSTALLATION IMPACT	5,000.0	5,000.0	5,000.0	1,379.3	100.0%
13919	SUMMER FEEDING PROGRAM	17,006.6	15,613.2	15,613.2	12,027.6	100.0%
13924	TITLE V SURR SUPPORT	17,743.1	7,736.3	3,769.3	2,315.7	48.7%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	146,000.0	114,449.3	96,827.2	80,418.6	84.6%
13927	EESA TITLE VII - MAGNET SCHOOLS	11,800.0	10,733.5	7,509.8	1,316.3	70.0%
13928	DRUG-FREE SCHOOLS	12,474.2	17,600.6	15,600.6	15,600.6	88.6%
13930	ESEA TITLE IID (Technology Challenge)	19,717.4	20,738.1	17,742.1	17,742.1	85.6%
13933	READING EXCELLENCE ACT (REA)	0.0	460.5	460.5	460.5	0.0%
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	6,563.8	3,131.2	125.6	0.0	4.0%
13936	EDUCATION FOR HOMELESS & YOUTH	6,405.6	1,036.1	1,036.1	1,036.1	100.0%
13937	EVEN START - - STATE ED. AGENCIES	5,632.9	2,230.0	1,736.8	727.5	77.9%
13939	COMMUNITY LEARNING CENTERS	26,958.9	29,278.0	15,224.1	15,224.1	52.0%
13941	TITLE III-LEP & IMMIGRATION STUDENT	25,631.3	25,503.4	15,838.7	254.4	62.1%
13942	TITLE IIB - MATH & SCIENCE	0.0	4,050.8	841.9	841.9	20.8%
13943	TITLE IID - TECHNOLOGY COMPETITIVE	0.0	39,416.9	28,634.1	0.0	72.6%
13944	READING FIRST	0.0	19,871.8	8,527.0	8,527.0	42.9%
Sub-Total - FEDERAL FUNDS		\$1,733,385.7	\$1,920,180.4	\$1,558,812.0	\$1,373,159.2	81.2%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFIT	0.0	12,165.0	12,165.0	12,165.0	100.0%
41900	PRIVATE GRANTS	15,000.0	37,299.4	37,299.4	24,091.8	100.0%
41901	PRIVATE GRANTS - D. 29 RESTITUTION	0.0	0.0	0.0	0.0	0.0%
41905	SCA CONSTRUCTION	8,000.0	17,676.3	0.0	0.0	0.0%
41911	NON-RESIDENT TUITION	318.0	318.0	318.0	318.0	100.0%
41912	CUNY/DOE PARTNERSHIP	0.0	263.3	263.3	187.8	100.0%
41913	REFUNDS ASSOCIATED WITH TELEPHONE BILLS	0.0	12,000.0	8,607.9	4,633.4	71.7%
41917	RETIREMENT SYSTEM (BERS)	0.0	3,894.5	3,894.5	0.0	100.0%
44006	STATE ASSEMBLY MEMBER PROJECTS	0.0	124.4	124.4	0.0	100.0%
Sub-Total - Other Categorical		\$23,318.0	\$83,740.9	\$62,672.5	\$41,396.0	74.8%
Total Revenue		\$7,627,599.2	\$8,244,563.6	\$7,690,755.6	\$7,086,411.8	93.3%

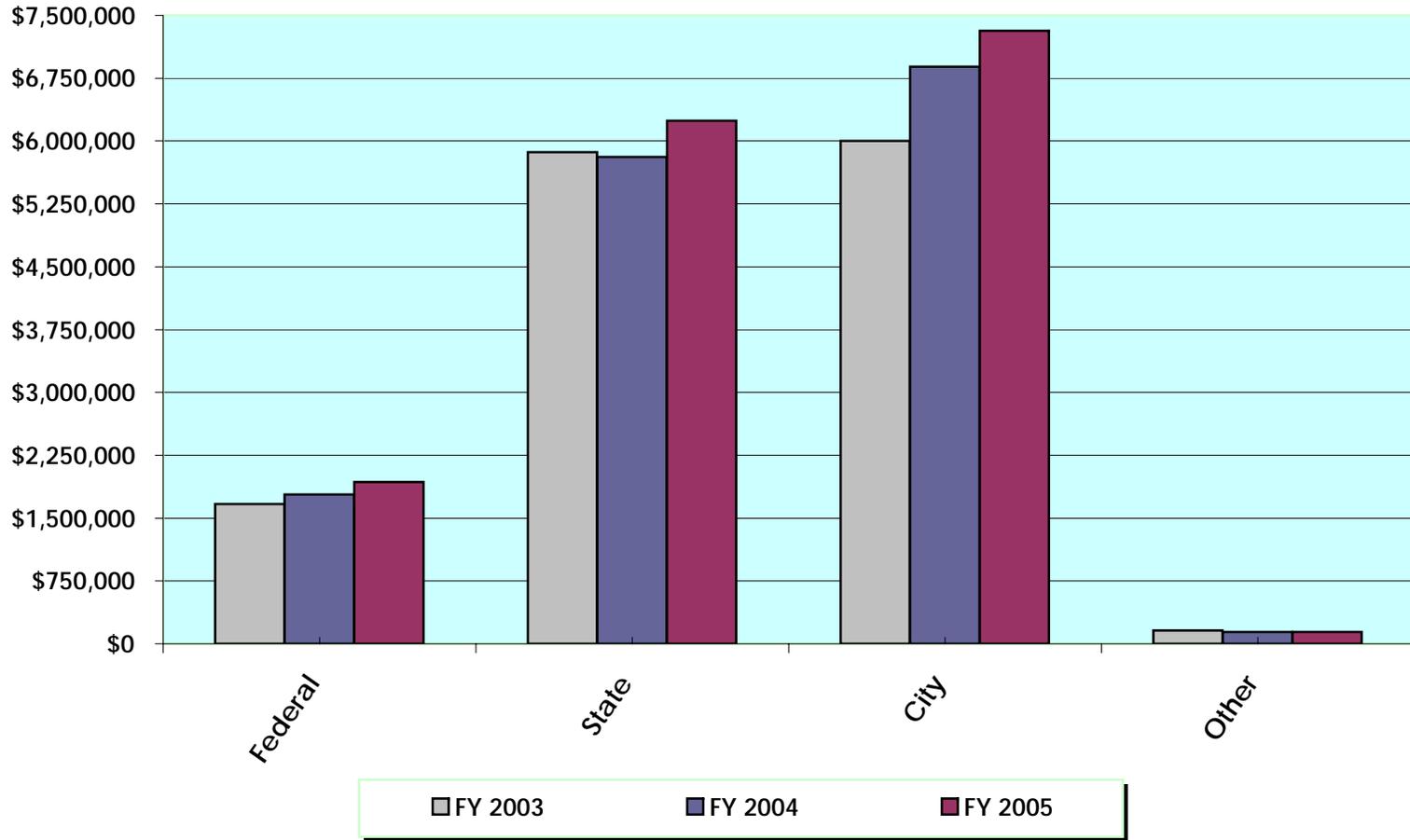
Department of Education of the City of New York
Prior Year State Aid Update
As of 10/24/05

An additional \$11,156,106 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 \$5,876,106. 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	\$ (107)	\$ 11,012	\$ 683,749	\$ 2,931,042	\$ 921,623	\$ 2,925,052	\$ 1,767,267	\$ 9,239,638
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	\$ (107)	\$ 11,012	\$ 683,749	\$ 2,931,042	\$ 921,623	\$ 7,641,749	\$ (1,032,962)	\$ 11,156,106
Partial Payment								<u>\$ (5,280,000)</u>
Balance								<u><u>\$ 5,876,106</u></u>

NYC DEPARTMENT OF EDUCATION

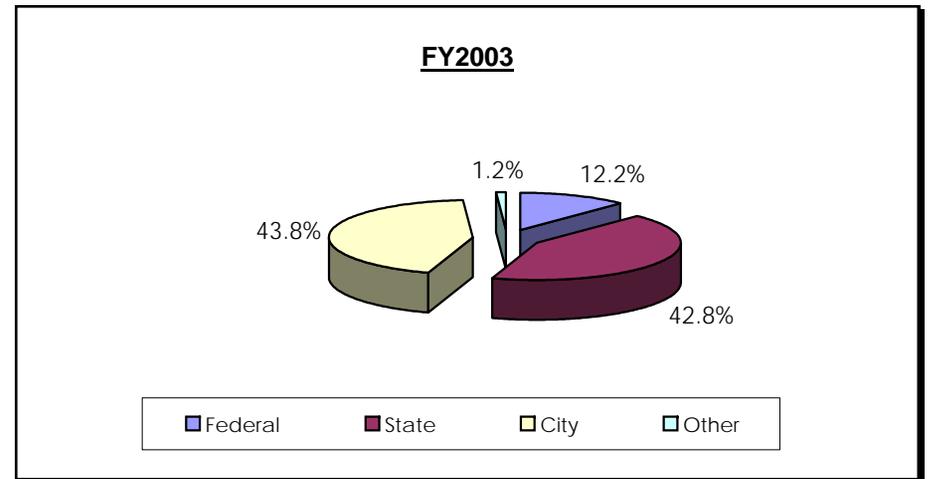
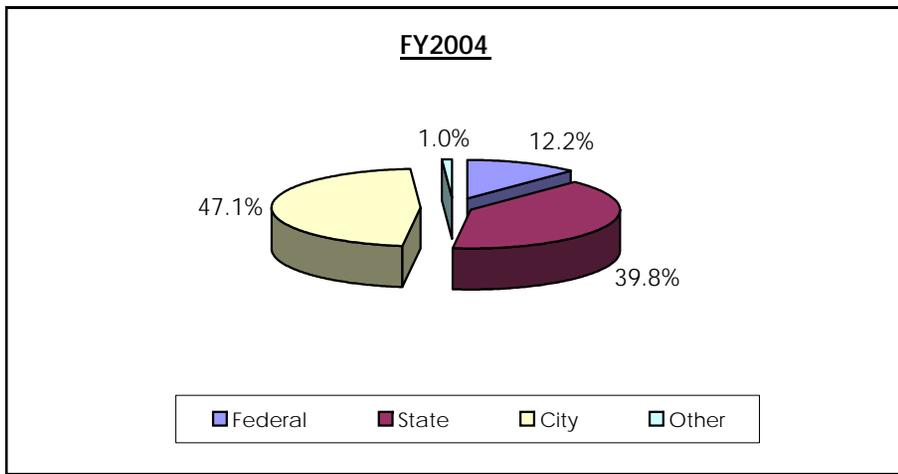
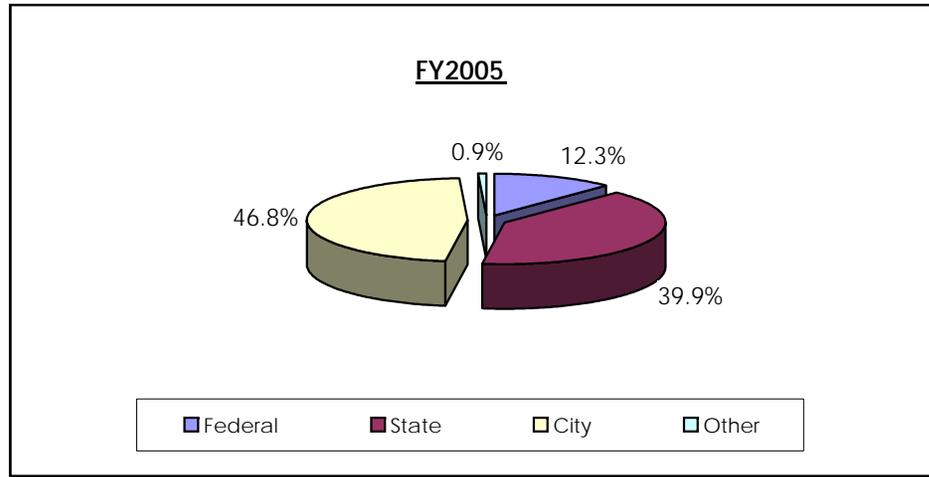
REVENUE TRENDS as of YEAR-END CLOSE: FY2003-FY2005 (\$000s)



Note: The above amounts include pension, debt service and collective bargaining.

NYC Department of Education

REVENUE TREND AS OF CLOSE : FY2003 - FY2005



Note: The above amounts include pension, debt service and collective bargaining.

New York City Department of Education
Year-to-Date Expenditures: Personal Service by Unit of Appropriation
FY2005 Year-End Close
(\$ thousands)

Unit of Appropriation	Year-End Budget	Year-End Expenditures	Balance Available
301 District Instruction & Support PS	2,594,344.5	2,642,405.6	(48,061.1)
303 District Special Ed Instruction PS	509,094.4	442,615.5	66,478.9
305 District Operations & Administration PS	0.0	0.0	0.0
311 High School Instruction & Support PS	1,390,292.0	1,390,292.0	0.0
313 High School Special Ed Instruction PS	109,346.8	83,865.9	25,480.9
315 Instructional/Operations Support PS	193,780.0	194,063.5	(283.5)
321 Citywide Special Ed Instruction & Support PS	531,625.3	531,598.7	26.6
323 Special Ed Instruction Support Service PS	147,039.4	147,420.4	(381.0)
325 Special Ed Administration - Clinical Services PS	2,028.4	2,011.6	16.8
327 Special Ed Admin - All Districts & High Schools PS	4,335.4	5,219.4	(884.0)
335 School Facilities - Custodial & Maintenance PS	378,862.8	378,862.8	0.0
339 School Food and Nutritional Services PS	177,333.6	177,333.6	0.0
341 School Safety PS	0.0	0.0	0.0
353 Central Administration PS	148,316.2	147,793.2	523.0
361 Fringe Benefits PS	1,661,374.6	1,665,977.5	(4,602.9)
391 Collective Bargaining	179,300.8	234,859.9	(55,559.1)
TOTAL Tax-levy Funding PS	\$8,027,074.2	8,044,319.6	(\$17,245.4)
381 Categorical Programs PS	1,847,052.3	1,875,750.4	(28,698.1)
GRAND TOTAL Personal Service	\$9,874,126.5	\$9,920,070.0	(\$45,943.5)

New York City Department of Education
Year-to-Date Expenditures: OTPS by Unit of Appropriation
FY2005 Year-End Close
(\$ thousands)

Unit of Appropriation	Year-End Budget	Year-End Expenditures	Percent Expended	Balance Available
302 District Instruction & Support OTPS	278,050.4	267,860.6	96.3%	10,189.8
304 District Special Ed Instruction OTPS	400.9	189.1	47.2%	211.8
306 District Operations & Administration OTPS	0.0	0.0	0.0%	0.0
312 High School Instruction & Support OTPS	174,037.6	174,037.6	100.0%	0.0
314 High School Special Ed Instruction OTPS	2,446.3	1,437.7	58.8%	1,008.6
316 Instructional/Operations Support OTPS	21,520.8	20,579.4	95.6%	941.4
322 Citywide Special Ed Instruction & Support OTPS	22,536.4	21,117.6	93.7%	1,418.8
324 Special Ed Instruction Support Service OTPS	105,121.8	105,121.8	100.0%	0.0
326 Special Ed Administration - Clinical Services OTPS	200.1	0.0	0.0%	200.1
328 Special Ed Admin - All Districts & High Schools OTPS	573.9	482.8	84.1%	91.1
336 School Facilities - Custodial & Maintenance OTPS	136,315.4	136,315.4	100.0%	0.0
338 Pupil Transportation OTPS	689,999.9	689,999.9	100.0%	0.0
340 School Food and Nutrition Services OTPS	140,558.5	140,558.5	100.0%	0.0
342 School Safety OTPS	147,771.9	146,703.5	99.3%	1,068.4
344 Energy & Leases OTPS	278,413.0	278,413.0	100.0%	0.0
354 Central Administration OTPS	199,316.4	196,145.9	98.4%	3,170.5
370 Non-Public School Payments OTPS	852,790.3	894,803.7	104.9%	(42,013.4)
TOTAL Tax-levy Funding OTPS	\$3,050,053.6	\$3,073,766.5	100.8%	(\$23,712.9)
382 Categorical Programs OTPS	893,255.0	877,347.2	98.2%	15,907.8
GRAND TOTAL Other Than Personal Service	\$3,943,308.6	\$3,951,113.7	100.2%	(\$7,805.1)

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
 FY2005 Year-End Close
 (\$ thousands)

Personal Service Budget Categories	Year-End Budget	Year-End Expenditures	Balance Available
001 Non-Pedagogic Personal Service	600,975.0	448,556.7	152,418.3
005 Pedagogic Personal Service	5,727,228.2	5,785,012.8	(57,784.6)
021 Part Time Positions in Headcount	29,025.3	435.1	28,590.2
031 Hourly Personal Service in FTEs	543,807.0	538,279.7	5,527.3
035 Custodial	342,848.0	355,034.5	(12,186.5)
040 Educational Differential	508.4	628.9	(120.5)
041 Assignment Differential	713.2	522.7	190.5
042 Longevity Differential-pensionable	8,605.2	8,456.5	148.7
043 Shift Differential	146.0	141.0	5.0
044 Teacher Support Aid	-	-	-
045 Holiday Pay	-	14.7	(14.7)
046 Terminal Leave	42,893.5	39,901.1	2,992.4
047 Overtime	6,232.7	10,096.7	(3,864.0)
049 Back Pay - prior years *	38,038.9	380,323.9	(342,285.0)
050 Payments - Beneficiaries of Deceased Staff	-	102.4	(102.4)
051 Salary Adjustments - CB Lump Sums	-	-	-
052 Severance Payment	-	-	-
053 To be Scheduled - Lump Sums	169,401.5	(227.2)	169,628.7
054 Salary Review Adjustments	-	-	-
056 Early Retirement Terminal Leave	-	16.1	(16.1)
057 Lump Sum Payment - non-pensionable	529.0	222.5	306.5
058 Prep Period Coverage	14,381.6	24,857.8	(10,476.2)
059 Repayment of Deferrals	-	-	-
060 Interest on UFT Payments	18.0	1,702.5	(1,684.5)
061 Supper Money	20.2	50.5	(30.3)
062 Health Insurance	1,002,346.5	981,342.1	21,004.4
063 Disability Benefits Insurance	348.0	265.5	82.5
064 Uniform Allowance	0.4	310.1	(309.7)
065 Social Security	598,366.9	586,584.1	11,782.8
066 Unemployment Insurance	14,331.0	11,616.6	2,714.4
067 Welfare Benefits	387,178.2	400,135.4	(12,957.2)
072 DOE Retirement Fund	-	**	-
079 Teachers Retirement System	-	**	-
081 Annuity for Pedagogues at Maximum	19,324.0	20,054.6	(730.6)
085 Workers' Compensation	19,418.0	26,639.7	(7,221.7)
091 Per Session	307,441.8	299,115.4	8,326.4
095 Custodial Returns	-	(122.4)	122.4
098 Financial Plan Savings	-	-	-
TOTAL PERSONAL SERVICE	\$9,874,126.5	\$9,920,070.0	(\$45,943.5)

* Includes year-end accruals

** Booked to OTPS -- O/C 400

Department of Education of the City of New York

Year-to-Date Expenditures: OTPS by Category

FY2005 Year-End Close

(\$ thousands)

OTPS Budget Categories	Year-End Budget	Year-End Expenditures	Percent Expended	Balance Available	
100	Supplies & Materials - General	307,441.8	291,499.9	94.81%	15,941.9
109	Fuel Oil	37,834.3	35,886.8	94.85%	1,947.5
110	Food and Forage Supplies	115,077.7	112,828.1	98.05%	2,249.6
199	Data Processing Supplies	30,814.6	28,742.1	93.27%	2,072.5
300	Equipment - General	132,313.5	129,150.7	97.61%	3,162.8
337	Text Books	156,190.3	146,312.6	93.68%	9,877.7
338	Library Books	22,925.9	22,090.0	96.35%	835.9
400	Non-Contractual Services	326,962.8	346,249.7	105.90%	(19,286.9)
402	Telephone & Other Communications	29,834.9	27,535.6	92.29%	2,299.3
414	Rentals - Land, Building and Structures	85,683.3	90,672.3	105.82%	(4,989.0)
423	Heat, Light and Power Services	156,076.6	152,170.1	97.50%	3,906.5
451	Local Travel Expenditures - General	10,853.1	13,439.6	123.83%	(2,586.5)
499	Other Expenditures - General	(32,104.3)	124.7	- 0.4%	(32,229.0)
600	Contractual Services - General	78,473.9	59,358.4	75.64%	19,115.5
602	Telecommunication Maintenance - Contractual	24,895.4	23,992.8	96.37%	902.6
607	Maintenance & Repairs - Motor Vehicle - Contract.	171.8	146.7	85.39%	25.1
608	Maintenance & Repairs - General - Contractua	12.1	112.6	930.6%	(100.5)
612	Office Equipment Maintenance - Contractual	3,067.4	5,673.7	184.97%	(2,606.3)
613	Data Processing Equip. - Maintenance & Repair	26,876.1	32,993.6	122.76%	(6,117.5)
615	Printing Contracts - Contractual	2,727.9	6,220.2	228.02%	(3,492.3)
619	Security Services - Contractual	354.6	510.0	143.82%	(155.4)
622	Temporary Services - Contractual	15,583.9	17,499.3	112.29%	(1,915.4)
624	Cleaning Services - Contractual	8,455.7	11,579.2	136.9%	(3,123.5)
633	Transportation Expenditures - Contractual	4,460.9	5,655.0	126.8%	(1,194.1)
668	Transportation for Reimbursable Programs	3,765.6	-	0.00%	3,765.6
669	Transportation of Pupils - Contractual	634,780.8	644,463.5	101.53%	(9,682.7)
670	Payments to Contract Schools (Handicapped Svc)	661,165.1	717,593.4	108.53%	(56,428.3)
671	Training Programs for City Employees - Contract.	24,926.9	27,001.7	108.32%	(2,074.8)
676	Maintenance & Repair - Infrastructure - Contractua	93,279.1	84,753.2	90.86%	8,525.9
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	2,093.4	2,032.4	97.09%	61.0
682	Legal Services - Contractual	1,012.4	1,350.0	133.35%	(337.6)
683	Engineering & Architectural Services - Contractual	84.0	72.6	86.43%	11.4
684	Data Processing Consultant Services	57,042.7	54,628.4	95.77%	2,414.3
685	Professional Svcs. - Direct Educ. Svcs. to Students	517,018.7	485,371.4	93.88%	31,647.3
686	Professional Svcs. - Other - Contractual	67,696.2	55,286.7	81.67%	12,409.5
689	Professional Svcs. - Curricul. & Profess. Develop.	138,457.8	127,390.8	92.01%	11,067.0
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	379.4	1,399.0	368.74%	(1,019.6)
700	Fixed Charges - General	5,955.7	228.2	3.8%	5,727.5
704	Payments to Surety Bonds and Insurance	16,147.9	12,770.0	79.1%	3,377.9
708	Death Benefits	20.0	-	0.00%	20.0
718	Payments for Special Schooling - Handicapped	6,884.4	10,492.0	152.40%	(3,607.6)
719	Judgements & Claims - Other	488.1	520.3	106.60%	(32.2)
730	Tuition Payments for Out-of-City Foster Care	19,861.2	20,861.2	105.03%	(1,000.0)
731	Health Service Charge - Out-of-City Foster Care	1,195.0	1,195.0	100.00%	-
759	Bus Transportation for Reimbursable Programs	224.0	-	0.00%	224.0
772	NYC Transit Authority - Reduced Fares (Students)	45,000.0	45,636.8	101.42%	(636.8)
773	Private Bus Comp. - Reduced Fares (Students)	10,061.5	9,200.1	91.44%	861.4
779	Transportation of Pupils	60,346.6	58,270.9	96.56%	2,075.7
791	Tuition Payments to Other School Districts	1,289.2	1,264.2	98.06%	25.0
792	Payments to Contract Schools/Corporate Schools	-	-	0.00%	-
793	Payments to Fashion Institute of Technology	28,888.2	28,888.2	100.00%	-
794	Training Program for City Employees	260.5	-	0.00%	260.5
TOTAL OTHER THAN PERSONAL SERVICE		\$3,943,308.6	\$3,951,113.7	100.2%	(\$7,805.1)

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			
301 District Instruction & Support	39,991	1,643	229	41,863	728	4	-	5,220	5,952	42,362	5,453	47,815
303 District Special Ed Instruction	6,055	3,692	-	9,747	59	-	-	2	61	9,806	2	9,808
305 District Administration and Support	-	-	25	25	-	-	-	1	1	0	26	26
311 High School Instruction & Support	19,912	508	154	20,574	174	54	-	3,245	3,473	20,594	3,453	24,047
313 High School Special Ed Instruction	1,008	802	-	1,810	5	-	-	37	42	1,815	37	1,852
315 Instructional & Operations Support	1,211	-	1,282	2,493	71	78	-	1	150	1,282	1,361	2,643
321 Citywide Sp. Ed. Instr & Support	5,533	5,736	557	11,826	23	14	-	374	411	11,292	945	12,237
323 Special Ed Instr. Support Services	1,148	1	1,150	2,299	10	84	-	498	592	1,159	1,732	2,891
325 Special Ed Admin - Clinical Svcs	-	-	14	14	-	-	-	-	0	0	14	14
327 Special Ed Admin - Districts & H.S.	24	-	31	55	-	17	-	-	17	24	48	72
335 School Facilities - Custodial & Maint.	-	-	811	811	-	2	847	-	849	0	1,660	1,660
339 School Food & Nutrition Services	-	-	1,928	1,928	-	-	-	4,162	4,162	0	6,090	6,090
353 Central Administration	158	31	1,740	1,929	2	35	-	43	80	191	1,818	2,009
381 Reimbursable Programs <i>(adj. for split positions)</i>	628	-	104	732	-	-	-	-	-	628	104	732
Sub-Total Tax-Levy	75,668	12,413	8,025	96,106	1,072	288	847	13,583	15,790	89,153	22,743	111,896
381 Reimbursable Programs <i>(adj. for split positions)</i>	16,353	4,283	1,998	22,634	479	5	-	757	1,241	21,115	2,760	23,875
Grand Total	92,021	16,696	10,023	118,740	1,551	293	847	14,340	17,031	110,268	25,503	135,771

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 7/17/05.
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:**
- 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.
 - Part-time non-peds (o/c 031 positions) include hourly school aides, guards, food service, and administrative employees converted into "Full-Time Equivalents" (FTEs).
 - Basis for FTE calculations include: hourly school aides -- 70 hrs per pay period; hourly guards -- 80 hrs per pay period; per-diem peds -- 58.33 hrs per pay period and hourly administration positions -- 70 hrs per pay period.
 - Positions currently reported in u/a 305 will be moved to u/a 315.

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. As of 7/7/05, 9 positions are awaiting transfer.

Department of Education of the City of New York

Current Headcount: Tax-Levy Central Offices

U/A	FMC	Full-Time Actuals				Part-Time Actuals					Total PEDs	Total Non-PEDs	Grand Total FT / FTEs
		PEDs	Ed Para PEDs	Non-PEDs	TOTAL	Per Diem PEDs	Hourly Admin.	Custod. Non-PEDs	Other Non-PEDs	TOTAL			
353	33	-	-	-	-	-	-	-	-	-	-	-	-
	34	-	-	6	6	-	-	-	-	-	-	6	6
	35	10	-	14	24	-	-	-	-	-	10	14	24
	36	-	-	18	18	-	-	-	-	-	-	18	18
	37	-	-	60	60	-	2	-	-	2	-	62	62
	38	-	-	51	51	-	-	-	-	-	-	51	51
	39	-	-	43	43	-	1	-	-	1	-	44	44
	40	-	-	20	20	-	1	-	-	1	-	21	21
	41	-	-	27	27	-	-	-	-	-	-	27	27
	42	9	-	7	16	-	-	-	-	-	9	7	16
	43	4	31	53	88	-	-	-	-	-	35	53	88
	44	-	-	5	5	-	-	-	-	-	-	5	5
	46	28	-	199	227	-	12	-	-	12	28	211	239
	47	-	-	22	22	-	-	-	-	-	-	22	22
	48	65	-	55	120	1	-	-	-	1	66	55	121
	49	2	-	231	233	-	5	-	-	5	2	236	238
	51	17	-	24	41	1	-	-	-	1	18	24	42
	52	-	-	95	95	-	1	-	-	1	-	96	96
	53	-	-	16	16	-	-	-	-	-	-	16	16
	54	-	-	321	321	-	2	-	-	2	-	323	323
	57	-	-	5	5	-	-	-	-	-	-	5	5
	58	-	-	60	60	-	2	-	1	3	-	63	63
	60	7	-	45	52	-	-	-	42	42	7	87	94
	61	-	-	80	80	-	1	-	-	1	-	81	81
	62	-	-	20	20	-	-	-	-	-	-	20	20
	63	-	-	37	37	-	8	-	-	8	-	45	45
	64	1	-	3	4	-	-	-	-	-	1	3	4
	65	1	-	75	76	-	-	-	-	-	1	75	76
	66	-	-	5	5	-	-	-	-	-	-	5	5
	67	4	-	48	52	-	-	-	-	-	4	48	52
	67	-	-	17	17	-	-	-	-	-	-	17	17
	68	2	-	16	18	-	-	-	-	-	2	16	18
	80	5	-	-	5	-	-	-	-	-	5	-	5
	82	-	-	5	5	-	-	-	-	-	-	5	5
	83	-	-	11	11	-	-	-	-	-	-	11	11
	84	3	-	18	21	-	-	-	-	-	3	18	21
	86	-	-	12	12	-	-	-	-	-	-	12	12
		*Default Positions (to be distributed in future reports)				-	-	-	-	-	-	16	16
Total		158	31	1,740	1,929	2	35	-	43	80	191	1,818	2,009

* These adjustments are associated with the distribution of multi-funded positions.

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 7/17/05. 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 031positions) 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 -- 58.33 hrs per pay period and hourly administration positions -- 70 hrs per pay period.
 4. Positions currently reported in u/a 305 will be moved to u/a 315.

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. As of 7/7/05, 9 positions are awaiting transfer.

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
5000	Lump Sums to be Scheduled	-	-	-	-	-	-	-	-	-	-	-	-
5301	Elementary & Middle Schools	11,920	2,059	1,676	15,655	433	2	-	679	1,114	14,412	2,357	16,769
5305	CSD Administration	-	-	3	3	-	-	-	-	-	-	3	3
5311	High Schools	395	98	121	614	4	1	-	59	64	497	181	678
5315	High Schools - administration	-	-	-	-	-	-	-	-	-	-	-	-
5321	Special Education	1,021	2,056	94	3,171	14	-	-	6	20	3,091	100	3,191
5325	Special Education - administration	-	-	-	-	-	-	-	-	-	-	-	-
5345	Adult Education	-	-	-	-	-	-	-	-	-	-	-	-
5355	Categorical Programs - centrally administered	398	61	195	654	8	2	-	13	23	467	210	677
5375	Categorical Programs - non-public schools	362	9	8	379	20	-	-	-	20	391	8	399
*5353	Central Offices	4	-	5	9	-	-	-	-	-	4	5	9
5380	CD Violations in Schools (Reimbursable Positions in T/L U/As)	1	-	-	1	-	-	-	-	-	1	-	1
	Sub-total	16,981	4,283	2,102	23,366	479	5	-	757	1,241	21,743	2,864	24,607
	Less:												
	Reimbursable Programs- (Tax-Levy positions)	628	-	104	732	-	-	-	-	-	628	104	732
	Total (including split positions in all U/A's)	16,353	4,283	1,998	22,634	479	5	-	757	1,241	21,115	2,760	23,875

* In FY04, Budget Code 5353 has been moved to U/A 353.

Sources: Full-time actuals, with the exception of custodians, are generated from FMS as of 7/17/05.
 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 -- 58.33 hrs per pay period and hourly administration positions -- 70 hrs per pay period.
 4. Positions currently reported in u/a 305 will be moved to u/a 315.

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. As of 7/7/05, 9 positions are awaiting transfer.

Department of Education of the City of New York
FY 2005 Changes in Headcount Condition: Tax-Levy (except Central Offices)

U/A	RESPONSIBILITY CENTER	Filled Positions Oct. 04	Filled Positions Nov. 04	Oct. Nov. Change	Filled Positions Dec. 04	Nov. Dec. Change	Filled Positions Feb. 05	Dec-Feb. Change	Filled Positions Mar. 05	Feb. -Mar. Change	Filled Positions April 05	Mar. -Apr. Change	Filled Positions June 05	Apr. - June Change	Oct.-June Ave. Change
301	District Instruction & Support	53,047	48,004	(5,043)	47,890	(114)	47,625	(265)	47,741	116	47,849	108	47,815	(34)	(872)
303	District Special Educ. Instruction	6,211	10,198	3,987	10,152	(46)	9,935	(217)	9,744	(191)	9,778	34	9,808	30	600
305	District Administration & Support	105	104	(1)	104	0	101	(3)	95	(6)	29	(66)	26	(3)	(13)
311	High School Instruction & Support	24,847	24,010	(837)	24,026	16	24,038	12	24,091	53	24,044	(47)	24,047	3	(133)
313	High School Special Educ. Instruction	1,380	2,002	622	1,978	(24)	1,928	(50)	1,835	(93)	1,850	15	1,852	2	79
315	Instructional & Operations Support	2,381	2,415	34	2,430	15	2,418	(12)	2,522	104	2,548	26	2,643	95	44
321	Citywide Spec. Educ. Instr. & Support	11,950	11,923	(27)	11,970	47	12,173	203	12,145	(28)	12,200	55	12,237	37	48
323	Special Educ. Instruction Support Service	2,603	2,664	61	2,705	41	2,764	59	2,846	82	2,912	66	2,891	(21)	48
325	Spec. Educ. Admin. - Clinical Services	80	80	0	80	0	77	(3)	65	(12)	14	(51)	14	0	(11)
327	Spec. Educ. Admin - Districts & HS	108	106	(2)	112	6	103	(9)	94	(9)	73	(21)	72	(1)	(6)
335	Schl Facilities - Custodial & Maint.	1,699	1,694	(5)	1,690	(4)	1,677	(13)	1,676	(1)	1,666	(10)	1,660	(6)	(7)
339	School Food & Nutritional Services	6,026	6,036	10	6,022	(14)	6,007	(15)	6,140	133	6,042	(98)	6,090	48	11
	Reimbursable Positions in t/l U/As	689	701	12	702	1	749	47	738	(11)	739	1	732	(7)	7
TOTAL TAX-LEVY - w/o Central Admin.		111,126	109,937	(1,189)	109,861	(76)	109,595	(266)	109,732	137	109,744	12	109,887	143	(207)

Includes all full-time and part-time positions.

Department of Education of the City of New York
FY 2005 Changes in Headcount Condition: Tax-Levy (Central Offices)

U/A	RESPONSIBILITY CENTER	Filled Positions Oct. 04	Filled Positions Nov. 04	Oct. Nov. Change	Filled Positions Dec. 04	Nov. - Dec. Change	Filled Positions Feb. 05	Dec-Feb. Change	Filled Positions Mar. 05	Feb. - Mar. Change	Filled Positions April 05	Mar. -Apr. Change	Filled Positions June 05	Apr. - June Change	Oct.-June Ave. Change
FMC															
33	Panel for Educational Policy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Office of the Chancellor	7	6	(1)	7	1	6	(1)	6	0	6	0	6	0	(0)
35	Office of Student Enroll. & Opers.	19	23	4	24	1	26	2	25	(1)	25	0	24	(1)	1
36	Office of Dep. Chanc. for Fin. & Admin.	25	25	0	24	(1)	22	(2)	22	0	21	(1)	18	(3)	(1)
37	DOE Retirement System	62	63	1	64	1	63	(1)	63	0	62	(1)	62	0	0
38	Special Commissioner of Investigation	53	54	1	53	(1)	54	1	53	(1)	53	0	51	(2)	(0)
39	Div. of Budget Operations & Review	43	45	2	46	1	46	0	46	0	45	(1)	44	(1)	0
40	Div. of Assessment & Accountability	19	19	0	19	0	19	0	21	2	21	0	21	0	0
41	Office of Public Affairs	13	13	0	14	1	18	4	18	0	25	7	27	2	2
42	Office of English Language Learners	24	23	(1)	23	0	19	(4)	20	1	19	(1)	16	(3)	(1)
43	Ctr. for Recruitment & Prof. Devel.	89	88	(1)	86	(2)	84	(2)	85	1	88	3	87	(1)	(0)
44	Tweed Business Center	9	9	0	9	0	8	(1)	8	0	6	(2)	5	(1)	(1)
46	Div. of Human Resources	235	221	(14)	214	(7)	275	61	285	10	285	0	239	(46)	1
47	Office of Revenue Operations	20	21	1	20	(1)	21	1	21	0	21	0	22	1	0
48	Office of Dep. Chanc. for Tchr. & Learning	133	135	2	111	(24)	118	7	119	1	124	5	121	(3)	(2)
49	Instructional & Information Technology	255	252	(3)	234	(18)	230	(4)	233	3	236	3	238	2	(3)
51	Office of Curr., Instr. & Prof. Dev.	26	28	2	31	3	37	6	39	2	40	1	42	2	3
52	Division of School Facilities	103	101	(2)	100	(1)	98	(2)	98	0	97	(1)	96	(1)	(1)
53	Office of Strategic Partnerships	17	16	(1)	17	1	16	(1)	14	(2)	15	1	16	1	(0)
54	Division of Financial Operations	294	292	(2)	292	0	290	(2)	290	0	287	(3)	323	36	5
57	Office of Intergovernmental Affairs	5	5	0	5	0	5	0	5	0	5	0	5	0	0
58	School Food & Nutrition Services	61	62	1	61	(1)	63	2	62	(1)	63	1	63	0	0
60	Office of School Intervention & Development	101	100	(1)	119	19	104	(15)	107	3	110	3	94	(16)	(1)
61	Office of Pupil Transportation	76	77	1	78	1	81	3	81	0	82	1	81	(1)	1
62	Office of Special Investigations	20	20	0	20	0	19	(1)	19	0	20	1	20	0	0
63	Office of the Auditor General	49	51	2	49	(2)	48	(1)	47	(1)	47	0	45	(2)	(1)
64	Bureau of Non-Public Schools	4	4	0	4	0	4	0	5	1	4	(1)	4	0	0
65	Office of Legal Services/Labor Relations	66	67	1	68	1	70	2	72	2	72	0	76	4	2
66	Office of Equal Opportunity	7	7	0	7	0	7	0	7	0	6	(1)	5	(1)	(0)
67	Div. of Youth Dev. & Schl. Comm. Services	32	31	(1)	31	0	35	4	32	(3)	34	2	52	18	3
67	OATH	17	18	1	18	0	17	(1)	17	0	17	0	17	0	0
68	Office of Parent Advocacy & Engagement	29	29	0	27	(2)	23	(4)	22	(1)	23	1	18	(5)	(2)
80	DOE/UFT Collaborative	5	5	0	5	0	5	0	5	0	5	0	5	0	0
82	PSAL	5	5	0	5	0	5	0	5	0	5	0	5	0	0
83	Office of Dep. Chancellor for Operations	17	16	(1)	16	0	12	(4)	12	0	10	(2)	11	1	(1)
84	Office of New School Development	14	15	1	18	3	20	2	19	(1)	19	0	21	2	1
86	Chief Financial Officer	12	13	1	14	1	14	0	13	(1)	13	0	12	(1)	0
	Default Positions	18	32	14	43	11	16	(27)	16	0	16	0	17	1	(0)
	Total Central Administration	1,984	1,991	7	1,976	(15)	1,998	22	2,012	14	2,027	15	2,009	(18)	4
	TOTAL TAX-LEVY	113,110	111,928	(1,182)	111,837	(91)	111,593	(244)	111,744	151	111,771	27	111,896	125	(202)

Department of Education of the City of New York
FY 2005 Changes in Headcount Condition: Categorical Programs

U/A	RESPONSIBILITY CENTER	Filled Positions Oct. 04	Filled Positions Nov. 04	Oct. Nov. Change	Filled Positions Dec. 04	Nov.- Dec. Change	Filled Positions Feb. 05	Dec-Feb. Change	Filled Positions Mar. 05	Feb. - Mar. Change	Filled Positions April 05	Mar. -Apr. Change	Filled Positions Jun. 05	Apr. - June Change	Oct.-June Ave. Change
Budget Code															
5301	Elementary & Middle Schools	14,757	15,504	747	15,866	362	16,334	468	16,430	96	16,757	327	16,769	12	335
5305	CSD Administration	21	21	0	21	0	20	(1)	19	(1)	8	(11)	3	(5)	(3)
5311	High Schools	508	598	90	601	3	629	28	653	24	678	25	678	0	28
5315	High Schools-Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5321	Special Education	2,261	2,512	251	2,842	330	3,046	204	3,076	30	3,158	82	3,191	33	155
5353	Central Offices	12	9	(3)	8	(1)	8	0	7	(1)	8	1	9	1	(1)
5355	Categorical Progs - Centrally Admin.	613	627	14	616	(11)	651	35	668	17	670	2	677	7	11
5375	Categorical Progs - Non-Public Schls.	386	391	5	393	2	395	2	393	(2)	397	4	399	2	2
5380	CD Code Violations in Schools	0	0	0	0	0	0	0	0	0	0	0	1	1	0
	Reimbursable Positions in Tax-levy U/As	4,417	4,051	(366)	3,671	(380)	3,224	(447)	3,206	(18)	2,984	(222)	2,880	(104)	(256)
	Less: Tax-Levy Positions in Reimb. U/A	(689)	(701)	(12)	(702)	(1)	(749)	(47)	(738)	11	(739)	(1)	(732)	7	(7)
TOTAL	Categorical Programs	22,286	23,012	726	23,316	304	23,558	242	23,714	156	23,921	207	23,875	(46)	265
<hr/>															
Grand Total Tax-Levy & Categorical Pgms.		135,396	134,940	(456)	135,153	213	135,151	(2)	135,458	307	135,692	234	135,771	79	63

New York City Department of Education
FY2006 Year-to-Date Expenditures: Personal Service by Unit of Appropriation
as of 10/28/05
(\$ thousands)

Unit of Appropriation	Current Modified Budget	YTD Expenditures 10/28/05	Balance Available
401 General Ed Instruction & School Leadership PS	4,076,415.4	544,455.7	3,531,959.7
403 Special Ed Instruction & School Leadership PS	717,812.5	94,376.1	623,436.4
415 Regional & Citywide Instruction and Operational Admin - PS	190,291.4	38,275.9	152,015.5
421 Citywide Special Ed Instruction & School Leadership - PS	535,708.1	81,360.3	454,347.8
423 Special Ed Instructional Support - PS	146,851.8	26,141.5	120,710.3
435 School Facilities - PS	371,466.2	98,966.4	272,499.8
439 School Food Services - PS	176,000.3	25,582.0	150,418.3
453 Central Administration - PS	155,620.4	41,204.9	114,415.5
461 Fringe Benefits - PS	1,750,514.1	296,190.5	1,454,323.6
491 Collective Bargaining	181,416.4	0.0	181,416.4
TOTAL Tax-levy Funding PS	\$8,302,096.6	\$1,246,553.3	\$7,055,543.3
481 Categorical Programs PS	1,831,342.8	267,411.3	1,563,931.5
GRAND TOTAL Personal Service	\$10,133,439.3	\$1,513,964.6	\$8,619,474.7

New York City Department of Education
FY2006 Year-to-Date Expenditures: OTPS by Unit of Appropriation
as of 10/28/05
(\$ thousands)

Unit of Appropriation	Current Modified Budget	YTD Expenditures 10/28/05	Percent Expended	Balance Available
402 General Ed Instruction & School Leadership - OTPS	470,166.9	178,674.2	38.0%	291,492.7
404 Special Ed Instruction & School Leadership - OTPS	9,735.0	307.4	3.2%	9,427.6
416 Regional & Citywide Instruction and Operational Admin - OTPS	23,074.0	5,651.6	0.0%	17,422.4
422 Citywide Special Ed Instruction & School Leadership - OTPS	29,395.4	4,466.3	15.2%	24,929.1
424 Special Ed Instructional Support - OTPS	105,030.1	21,928.8	20.9%	83,101.3
436 School Facilities - OTPS	141,550.8	54,790.7	38.7%	86,760.1
438 Pupil Transportation - OTPS	818,298.1	617,439.0	75.5%	200,859.1
440 School Food Services - OTPS	155,000.0	109,488.5	70.6%	45,511.5
442 School Safety - OTPS	157,787.6	0.0	0.0%	157,787.6
444 Energy & Leases - OTPS	311,684.0	104,582.1	33.6%	207,101.9
454 Central Administration - OTPS	190,381.7	99,259.4	52.1%	91,122.3
470 Special Education Pre-K Contract Payments - OTPS	455,555.0	433,221.7	95.1%	22,333.3
472 Charter/Contract/Foster Care Payments - OTPS	334,266.3	291,019.5	87.1%	43,246.8
474 Non-Public School and FIT Payments - OTPS	51,814.8	17,096.2	33.0%	34,718.6
TOTAL Tax-levy Funding OTPS	\$3,253,739.7	\$1,937,925.4	59.6%	\$1,315,814.3
482 Categorical Programs OTPS	757,944.1	237,169.7	31.3%	520,774.4
GRAND TOTAL Other Than Personal Service	\$4,011,683.8	\$2,175,095.1	54.2%	\$1,836,588.7