

THE COUNCIL OF THE CITY OF NEW YORK

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Speaker of the Council

Hon. Mark Treyger
Chair, Committee on Education



Report of the Finance Division on the
Fiscal 2022 Preliminary Budget and the
Fiscal 2021 Preliminary Mayor's Management Report for the

Department of Education

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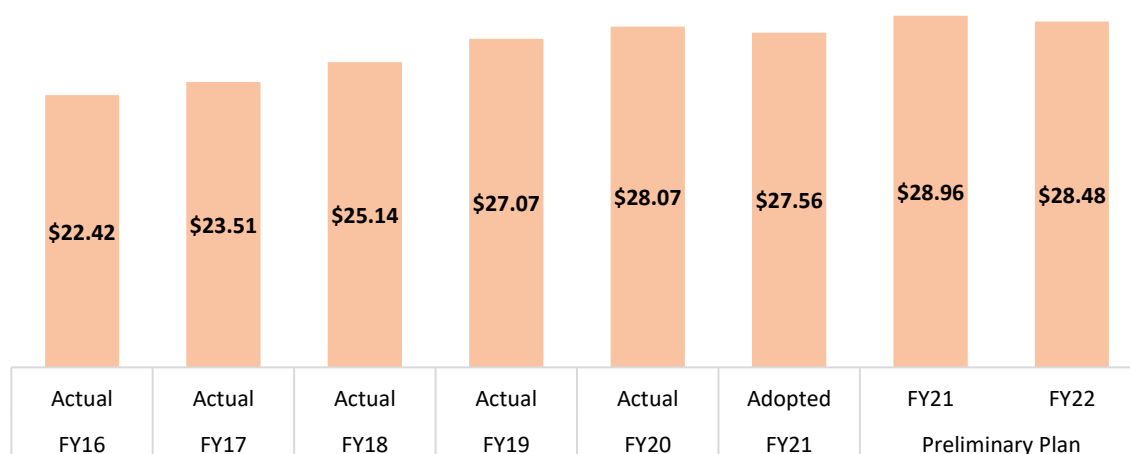
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Department of Education Overview

The Department of Education (DOE or the Department) provides early, primary, and secondary education to more than 1.1 million students in New York City. The DOE is tasked with preparing students to meet State grade level standards in reading, writing, and math, as well as providing high school students with the tools necessary to achieve college and career readiness. With 1,603 District schools, the Department of Education DOE operates the largest public school district in the nation.¹ The DOE is not only responsible for the education of students who attend New York City public schools and early childhood education and day care programs, but is also responsible for funding the City's 260 charter schools, special education pre-schools, and other non-public schools.

New York City's school system is divided into 32 geographic Community School Districts (CSDs) and is presided over by the Chancellor and the Panel for Educational Policy (PEP). There are three additional school districts: District 75 (D75) for special education, District 79 (D79) for alternative education programs, and District 84 (D84) for charter schools. The DOE also offers several career and technical education programs, as well as continuing education classes for adults. Additionally, since July 2019, the Department provides childcare to eligible low-income New Yorkers. In addition to instruction, the Department's budget provides funding for school support functions which include pupil transportation, school breakfast and lunch, school-based health services, and the operation and maintenance of school facilities. The Department's budget also provides for funding for the Fashion Institute of Technology (FIT), and for supports for private schools.

Figure 1. DOE Historical Spending
(Dollars in Billions)



This report provides a review of DOE's \$28.48 billion Fiscal 2022 Preliminary Budget. The first section presents an overview of DOE's Fiscal 2022 expense budget. This is followed by a review of school enrollment data. Next is a discussion of changes made to the budget since the adoption

¹ LCGMS. Retrieved from <https://infohub.nyced.org/in-our-schools/operations/lcgms>

of the Fiscal 2021 budget. This is followed by an overview of DOE's school budget structure and then an analysis of the impact of the COVID-19 pandemic on the City's education services. Next issues within the State's proposed Executive Budget are discussed. This report then discusses major changes to DOE's budget by units of appropriation (U/A), relevant sections of the Fiscal 2021 Preliminary Mayor's Management Report (PMMR), and significant gaps in DOE's Fiscal 2022 Preliminary Budget. DOE's contract budget is then discussed, followed lastly by an overview of Council's budget priorities for Fiscal 2022. The Department's Preliminary Capital Budget for Fiscal 2021 and the Proposed February Amendment to the \$19.32 billion Fiscal 2020-2024 Capital Plan are discussed in a separate report to the Committee on Education.

Fiscal 2022 Preliminary Budget and Funding Summary

The DOE's Fiscal 2022 Preliminary Budget totals \$28.48 billion, which accounts for 30.9 percent of the City's total Fiscal 2022 Preliminary Budget of \$92.3 billion. When compared to the Fiscal 2021 Adopted Budget, DOE's Fiscal 2022 budget grows by \$921.2 million. However, the proposed budget for next year is \$475.1 million less than the current Fiscal 2021 Budget. (See Table 1).

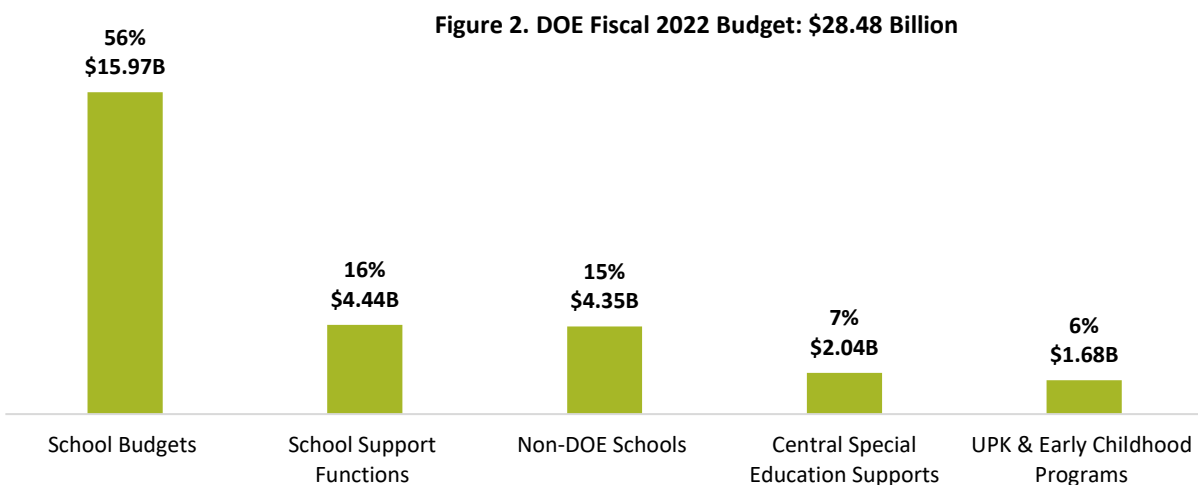
Table 1. DOE Budget Fiscal 2019 Through Fiscal 2022

Budget by Unit of Appropriation <i>Dollars in Thousands</i>	2019	2020	2021	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2021	2022	2021-2022
School Budgets						
401 - GE Instr. & Sch Ldrshp - PS	\$7,136,173	\$7,086,731	\$6,860,638	\$7,106,071	\$6,915,397	\$54,759
402 - GE Instr. & Sch Ldrshp - OTPS	888,090	772,144	631,911	655,770	639,836	7,925
403 - SE Instr. & Sch Ldrshp - PS	2,083,460	2,158,335	2,164,925	2,215,003	2,370,171	205,246
404 - SE Instr. & Sch Ldrshp - OTPS	4,885	5,377	5,357	5,357	5,625	268
461 - Fringe Benefits - PS	3,604,606	3,696,039	3,952,836	3,962,258	4,240,502	287,666
481 - Categorical Programs - PS	940,541	876,223	1,045,103	1,061,913	1,058,791	13,688
482 - Categorical Programs - OTPS	763,958	738,371	755,366	843,380	744,393	(10,973)
School Budgets Subtotal	\$15,421,713	\$15,333,220	\$15,416,136	\$15,849,752	\$15,974,715	\$558,579
School Support Functions						
415 - School Support Orgs. - PS	\$303,942	\$330,531	\$267,067	\$288,582	\$271,133	\$4,066
416 - School Support Orgs. - OTPS	36,149	31,071	19,865	23,449	23,363	3,498
435 - School Facilities - PS	175,376	184,491	180,638	194,966	180,949	310
436 - School Facilities - OTPS	1,026,108	1,032,941	884,565	1,004,878	873,229	(11,336)
438 - Pupil Transportation - OTPS	1,372,210	1,252,582	1,185,939	1,385,939	1,249,701	63,762
439 - School Food Services - PS	247,544	245,472	236,254	236,184	234,939	(1,315)
440 - School Food Services - OTPS	271,725	224,800	293,921	352,248	295,286	1,365
442 - School Safety - OTPS	395,200	395,184	427,357	427,063	424,932	(2,426)
444 - Energy & Leases - OTPS	541,808	576,478	573,144	633,494	585,989	12,845
453 - Central Administration - PS	222,380	246,903	184,764	187,820	190,803	6,039
454 - Central Administration - OTPS	160,559	159,775	110,518	164,499	106,415	(4,103)
School Support Functions Subtotal	\$4,753,001	\$4,680,228	\$4,364,032	\$4,899,122	\$4,436,739	\$72,705
Non-DOE Schools						
406 - Charter Schools	\$2,109,148	\$2,412,937	\$2,391,568	\$2,481,367	\$2,465,363	\$73,795
470 - SE Pre-K Contracts - OTPS	734,378	763,424	864,706	864,706	882,706	18,000
472 - Contract Sch/Carters/Foster Care - OTPS	911,860	1,090,833	864,295	1,084,295	909,927	45,632
474 - Non-Public and FIT - OTPS	76,493	77,913	95,598	111,557	95,060	(538)
Non-DOE Schools Subtotal	\$3,831,879	\$4,345,107	\$4,216,167	\$4,541,925	\$4,353,056	\$136,889
Central Special Education Supports						
421 - Citywide SE Instr. & Sch Ldrshp - PS	\$1,301,704	\$1,345,514	\$1,222,777	\$1,257,296	\$1,309,090	\$86,314
422 - Citywide SE Instr. & Sch Ldrshp - OTPS	21,521	16,656	23,543	23,543	23,543	0
423 - SE Instructional Support - PS	367,760	388,038	379,066	387,807	404,638	25,573
424 - SE Instructional Support - OTPS	278,814	292,005	294,821	300,731	303,120	8,299
Central Special Education Subtotal	\$1,969,799	\$2,042,213	\$1,920,207	\$1,969,377	\$2,040,391	\$120,186
Universal pre-K and Early Childhood Programs						
407 - Universal Pre-K - PS	\$567,632	\$666,931	\$547,111	\$571,021	\$562,769	\$15,657
408 - Universal Pre-K - OTPS	438,502	405,608	504,619	525,819	521,165	16,546
409 - Early Childhood Programs - PS	62,347	81,765	88,154	90,971	90,842	2,688
410 - Early Childhood Programs - OTPS	21,975	511,451	503,534	508,307	501,507	-2,027
UPK and Early Childhood Programs Subtotal	\$1,090,456	\$1,665,755	\$1,643,418	\$1,696,118	\$1,676,283	\$32,864
TOTAL	\$27,066,849	\$28,066,522	\$27,559,961	\$28,956,295	\$28,481,183	\$921,223

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

It is concerning that DOE's Fiscal 2022 Preliminary Budget does not include funding to match current year expenses nor does it make additional investments to support programmatic and operational costs brought upon by pandemic. The current landscape of how schools function is fundamentally different, and changes will need to be implemented as the school system transitions to in person learning once again for the 2021 – 2022 school year. New needs for Fiscal 2022 total just \$35.2 million for three targeted services. Many students have fallen behind during virtual learning, but the budget does not propose to extend or alter instructional programs to get students back on track. In addition, the DOE's budget does not add any new funding to support additional operating expenses for schools as they fully open in September, as school will need to adhere to additional health and safety protocols. DOE's Fiscal 2022 Preliminary Budget actually proposes deep cuts to school budgets, with a \$150 million reduction to Fair Student Funding (FSF) and reverses the plan to extend the 3K program to an additional three school districts. While these two cuts will be reversed in the Executive Financial Plan because the City has over \$1 billion in FEMA funding available that previously estimated, the plan for City schools presented in the Preliminary Budget is far from adequate.

DOE's expense budget is divided into 30 U/As and these can be further categorized as shown in Figure 2. The Figure below demonstrates the total funding allocated in Fiscal 2022 through each of these U/A categories, followed by a discussion of major changes within each area.

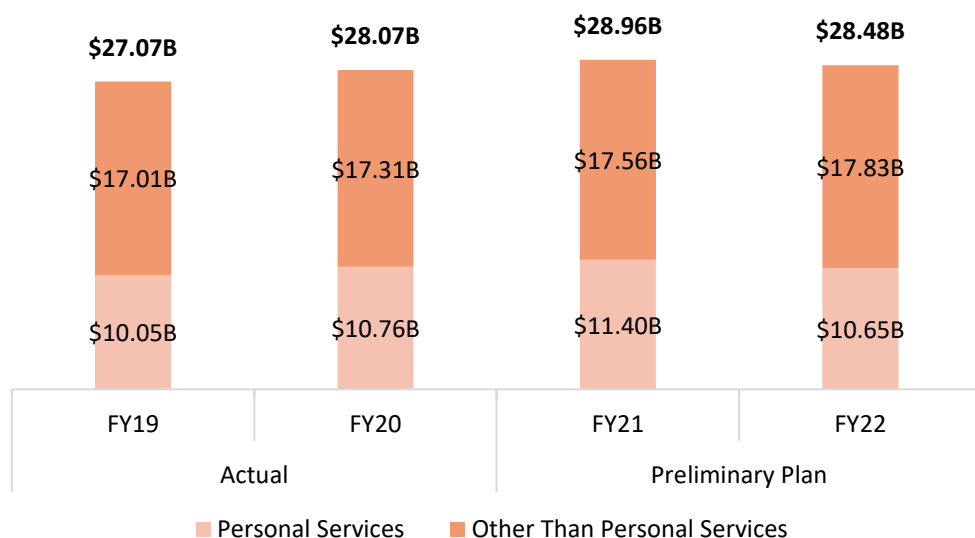


1. **School Budgets.** This category includes the U/As for general education and special education instruction and school leadership, as well as categorical programs. This category also includes DOE fringe costs in school budgets, as school-based staff are associated with most of DOE's fringe costs. Combined, these U/As account for 56 percent of DOE's projected spending in Fiscal 2022, with a budget of \$15.97 billion. As demonstrated in Table 1, the Fiscal 2022 budget for U/A 461 or fringe benefits, sees an increase of \$287.7 million when compared to the Fiscal 2020 Adopted Budget. The Preliminary Plan allocates \$4.2 billion to U/A 461, or 7.3 percent of DOE's budget. This increase is the result of previously scheduled actions as there are no changes to fringe benefits in either the Preliminary Plan. The second largest growth in DOE's budget is reflected in U/A 403, Special Education Instruction and School Leadership with an

increase of \$205.2 million, or 9.5 percent when compared to the Fiscal 2021 Adopted Budget. This increase is related to a 1,730 pedagogical position-increase, bringing the total budgeted headcount in to 32,270.

2. **School Support Functions.** This category includes the U/As for school food, safety, transportation, facilities, school support organizations, and central administration. Together, these U/As have a budget of \$4.44 billion in Fiscal 2022, making it the second largest spending area of DOE's budget. Pupil Transportation, U/A 438 sees an increase of 5.4 percent or \$63.8 million when compared to the Fiscal 2021 Adopted Budget. This increase is a result of previously scheduled actions in the financial plan as there are no changes to the Fiscal 2022 budget in either the November or Preliminary Plans. While U/As 416, School Support Organizations, sees an increase of \$3.5 million when compared to the Fiscal 2021 Adopted Budget, this reflects an increase of 18 percent to this U/A. This increase is primarily due to a onetime \$5 million decrease to SAMS in the Fiscal 2021 budget as a result of the PEG program.
3. **Non-DOE Schools.** This category includes the U/As for special education prekindergarten (pre-K), charter schools, and non-public schools. In total, the budget for these U/As is \$4.35 billion, or 15 percent of DOE's total budget in Fiscal 2022.
4. **Central Special Education.** This category includes the U/As that support District 75 schools and related services for students with Individualized Educational Programs (IEPs). Central Special Education accounts for seven percent of DOE's Fiscal 2022 budget, or \$2.04 billion. The Preliminary Plan adds \$120.2 million to DOE's Citywide Special Education budget, U/As 421, 422, 423, and 424, when compared to the Fiscal 2021 Adopted Budget. The entirety of this increase was reflected in previous Financial Plans, with \$110.4 million of the \$120.2 million as a result of UFT collective bargaining agreements. The remaining \$11.3 million increase is due to \$14.9 million in special education investments added to Fiscal 2022 in the Fiscal 2020 Executive Plan. This funding supports DOE's Impartial Hearing Office and is offset by a \$3 million procurement efficiency savings also added in the Fiscal 2020 Executive Financial Plan.
5. **Universal Prekindergarten (UPK) and Early Childhood Programs.** The final category includes U/As for pre-K (three-and four-year-olds), as well as childcare programs for eligible children from birth to five years old. DOE's budget for early childhood education is \$1.68 billion, or six percent of the agency's total Fiscal 2022 budget.

DOE's budget is divided into two broad categories of spending, Personal Services (PS) and Other Than Personal Services (OTPS). As reflected in Figure 3, PS spending accounts for 63 percent, or \$17.83 billion, of DOE's Fiscal 2022 budget, while OTPS accounts for the remaining 37 percent, or \$10.65 billion.

Figure 3. DOE PS-OTPS Budget

DOE's PS budget for Fiscal 2022 is \$700.7 million greater than the Fiscal 2021 Adopted PS Budget. This is primarily due to scheduled increases in headcount and wages. Most of DOE's staff have pedagogical (teacher) titles and work in its 1,603 district schools.² According to data received by the Council pursuant to a term and condition attached to the Fiscal 2021 Adopted Budget, DOE had 109,970 full-time school-based staff as of December 2020. This represents 80 percent of DOE's Fiscal 2021 budgeted headcount for full-time equivalent (FTE) staff of 136,758.³ The Department's Fiscal 2022 PS budget of \$17.83 billion supports a budgeted headcount of 139,927 FTE staff, an increase of 3,169 FTE positions when compared to the Fiscal 2021 Adopted Budget.

Table 2. DOE Headcount						
	2019 Actual	2020 Actual	2021 Adopted	Preliminary Plan		*Difference 2021-2022
				2021	2022	
Full-Time Non-Pedagogical	13,218	13,607	12,790	12,790	13,104	314
Full-Time Pedagogical	120,398	121,077	123,968	123,968	126,823	2,855
Total	133,616	134,684	136,758	136,758	139,927	3,169

**The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.*

Unlike other City agencies DOE maintains U/A 461 for fringe benefits, which includes social security, health insurance, payments to welfare funds, annuity contributions, workers compensation, and unemployment benefits. The Fiscal 2022 Preliminary Budget allocates \$4.2 billion for these services, or 7.3 percent of DOE's budget.

² LCGMS. Retrieved from <https://infohub.nyced.org/in-our-schools/operations/lcgms>

³ School-Based Staff Headcount Fiscal 2021 Term and Condition. Retrieved from: <https://council.nyc.gov/budget/fy2021/>

In November 2020, the Department reported 109,970 total school-based and borough field support staff, which includes the 103,707 FTE positions, as well as 6,263 part time positions. These positions encompass 97 different staff titles. This includes 70,816 teacher titles, or 64 percent of the total headcount. Teacher salaries for DOE teachers range from \$61,070 to \$128,657. The large range in salary is due to the consideration of various education levels, years of experience, and additional credentials or certifications.⁴ While most school-based staff are teachers, DOE also reports having 17,331 paraprofessionals, 5,677 school aides, 3,243 assistant principals, 2,762 guidance counselors, 1,625 principals, and 928 social workers. DOE's headcount report does not include information for the custodial engineer or school nurse titles.

DOE's OTPS budget funds charter schools, contract schools, pupil transportation, and various other instructional and non-instructional materials and services. The Fiscal 2022 OTPS budget increases by \$220.5 million in the Preliminary Plan when compared to the Fiscal 2021 Adopted Budget. The program areas that significantly contribute to this increase include pupil transportation, Carter cases, and early childhood education contractual costs. The Preliminary Plan adds \$63.8 million to DOE's Fiscal 2022 budget for pupil transportation, and \$45.6 million to DOE's Fiscal 2022 budget for Carter cases. Together these two areas account for 50 percent of the increase to DOE's OTPS budget in Fiscal 2022. Early childhood education contractual costs add another \$34.5 million to DOE's OTPS budget in Fiscal 2022. See page 25 for further discussion.

Financial Plan Changes

The Preliminary Financial Plan reduces DOE's Fiscal 2022 budget by a net \$219.6 million. While the budget grows by \$921.2 million when compared to the Fiscal 2021 Adopted Budget, the Preliminary Plan only adds \$35.2 million in new needs and identifies \$254.8 million in savings. The entirety of the savings are reflected in Fiscal 2022 only. The other adjustments made by the Plan net zero in Fiscal 2022. Almost all of the growth in DOE's Fiscal 2022 budget as compared to the Fiscal 2021 Adopted Budget, is attributed to planned increases for additional headcount, collective bargaining agreements, and the rising costs of mandated programs reflected in previous financial plans. The Preliminary Plan also adds \$422 million to DOE's Fiscal 2021 Budget. Of the \$422 million increase, \$278 million are for new needs in Fiscal 2021 only, \$148 million are for other adjustments, and \$4 million is for a one-year savings. The New needs added by the Preliminary Plan relate to mental health interventions, an increase in lease costs, and historic Carter case adjustments. Significant new needs, savings, and other adjustments made in the Preliminary Plan are discussed below. All budget actions since the Fiscal 2021 Adopted Budget are listed in Appendix E on page 35.

New Needs

Academic Resiliency and Mental Health. The Preliminary Plan adds and baselines \$35.2 million beginning in Fiscal 2022 to add 150 new school social worker positions, create of 27 new community schools, and mental health screenings and programming. Of the \$35.2 million, \$16.2 million will support 150 new full-time school social worker positions, with an additional \$4.5 million for Fringe. DOE anticipates recruiting and hiring social workers

⁴ United Federation of Teachers Salary Schedule – 2018-2021. Retrieved from: <http://www.uft.org/our-rights/salary-schedules/doe/teachers>.

throughout the summer for a fall start date. Another \$10.8 million will support the creation of one new community school in each of the 27 neighborhoods most impacted by COVID-19. These neighborhoods are listed Appendix B. The remaining \$3.7 million will be used to support mental health programming for children enrolled in early childhood centers (\$2.5 million) and citywide mental health screenings for students (1.2 million).

- **Carter Cases Adjustment.** The Preliminary Plan adds \$220 million to DOE's Fiscal 2021 budget to address increased spending related to Carter case settlements, bringing the total to \$625.6 million. The Fiscal 2021 Adopted Budget only included \$405.6 million for Carter cases, despite actual Carter case spending of \$710.1 million in Fiscal 2020. While actual spending increased from \$234.4 million to \$710.0 million, or approximately 203 percent, between Fiscal 2015 to Fiscal 2020, the baseline budget has not increased commensurately. The Department has only budgeted \$445.7 million for Carter cases in Fiscal 2022, which is an unrealistic estimate given current spending. Further increases to the budget for Carter cases in the Fiscal 2022 are anticipated. For more information on the Department's Carter case spending please see page 22.
- **Leases for Kindergarten through Twelfth Grade (K-12) and Early Childhood.** The Preliminary Plan adds \$58 million to Fiscal 2021 only to support the alignment of K-12 and early childhood center leases with projected spending. DOE reports that this funding pertains to 210 leases for K-12 sites, 90 leases for early childhood education sites, and 10 ten leases for Learning Bridges sites. The change increases the Fiscal 2021 Budget for leases to \$332.6 million, while the Fiscal 2022 Preliminary Budget schedules \$285 million.

Savings

The Preliminary Plan proposes \$1.27 billion in total savings for the City in Fiscal 2022, \$254.8 million, or 20 percent of which, are cuts to DOE's budget. However, immediately following release of the Preliminary Plan, the Mayor announced that the \$150 million cut to Fair Student Funding (FSF) and \$43.8 million savings associated with the delay of 3K expansion would be restored contingent on the receipt of federal and State stimulus funding. DOE confirmed to the Council's Finance Division that this reversal will be reflected in the Fiscal 2022 Executive Financial Plan.

- Fair Student Funding Reduction.** The Preliminary Plan identifies a \$150 million reduction to FSF in Fiscal 2022 only, but the administration plans to reverse this cut because additional federal revenue has become available to the City. Of note, FSF serves as the main budget source for most schools and allows principals the discretion to appropriate these funds towards school essentials such as pedagogical staff, enrichment programs, and support staff. FSF allocations are based on the number of students enrolled at each school, the needs of those students, and the type of school. The entire FSF allocation in Fiscal 2021 is roughly \$10.2 billion collectively across all schools. Additionally, for Fiscal 2021 the Administration had also proposed a direct FSF cut of \$100 million, which the Council ultimately restored in the Adopted Budget. For more information on school budgets refer to page 12 of this report.
- 3-K Delay.** Prior to release of the Preliminary Plan, DOE had planned to expand the 3-K program to community school districts 1, 12, 14, and 29 in Fiscal 2022 at a cost of \$41 million. The Preliminary Plan canceled this plan with a \$43.8 million budget cut in Fiscal 2022 only, but as mentioned above, DOE will continue with its expansion plan because additional federal resources have become available to the City. In Fiscal 2022 DOE plans to expand 3K programs in districts: 1, 12, 14, and 29. The table

Table 3. 3-K Program			
Planned First year of 3-K	Community School District	Boro	2019-20 enrollment
2017-18	7	BX	993
	23	BK	770
2018-19	4	MN	595
	5	MN	610
	16	BK	502
	27	Q	2,054
2019-20	6	MN	785
	8	BX	760
	9	BX	1,133
	19	BK	1,055
	31	SI	1,949
	32	BK	761
2020-21*	1	MN	205
	12	BX	175
	14	BK	253
	29	Q	171

* Delayed until 2021-2022

on the right depicts the 3-K enrollment in each community school district as of December 2020.⁵

- **Federal Food Revenue- Re-Estimate.** The Preliminary Plan recognizes \$38 million in federal revenue for the Universal School Lunch program Fiscal 2022 only, which allows the DOE to offer free meals to all students. The federal aid increase lowers City-funded spending by the same amount. Eligibility for this program must be recertified on a year-to-year basis, thus this revenue is not baselined in DOE's budget.
- **Per Session Savings.** The Preliminary Plan includes a \$21 million cut in Fiscal 2022 only achieved by decreasing per session pay and professional development costs. This mirrors a \$21 million savings for per session recognized in the Fiscal 2021 Adopted Budget. The Plan shows a total budget for professional services curriculum and professional development budget in Fiscal 2022 of at least \$90.1 million, other areas of the budget may have spending on professional development less explicitly defined.
- **Program Reductions.** The Preliminary Plan cuts \$40 million in Fiscal 2022 only from school budgets by reducing funding distributed to schools through School Allocation Memoranda (SAM). This savings mirrors the \$40 million cut to SAMs in the Fiscal 2021 Budget. In addition to FSF, schools receive other funding through SAM. Some allocations, like FSF are unrestricted while other allocations are for specific, restricted purposes. SAMs provide detailed information on each funding stream's purpose, allocation methodology, and spending restrictions to schools. They can be found online on the DOE's website.⁶ The proposed cut would save \$35 million by cutting SAM 19, Continuous Improvement Programs, and the remaining \$5 million in OTPS from pre-K programs.
- **Summer's Out New York City (SONYC) Afterschool.** The Preliminary Plan identifies a \$4 million savings in DOE's budget in Fiscal 2021 only related to the SONYC youth program. Operated by the DYCD, this savings is achieved by aligning the DOE portion of SONYC's budget with current year spending projections.

Other Adjustments

The Preliminary Plan actions identified as other adjustments add a net \$0 in Fiscal 2022 and \$148 million in Fiscal 2021. The largest other adjustments made to the fiscal 2021 budget include, \$57.7 million for community meals, \$38.4 million for E-rate revenue, and \$24.9 million for iPad support and management. These and other significant other adjustments are discussed below.

- **Community Meals.** The Preliminary Plan reflects \$57.7 million in federal Coronavirus Aid Relief, and Economic Security (CARES) Act revenue in Fiscal 2021 only to cover the cost of adult meals served at Grab and Go food hub sites. DOE projects having served 42 million meals in Fiscal 2021 at Grab and Go sites (all age groups), an increase of 24 percent when compared to the total reported meals served in Fiscal 2020.

⁵UPK, 3-K and Early Childhood Enrollment Fiscal 2020 City Council Term and Condition. Retrieved from: <https://council.nyc.gov/budget/fy2020/>

⁶ New York City Department of Education School Allocation Memoranda. Available here: <https://infohub.nyced.org/reports/financial/financial-data-and-reports/school-allocation-memorandums>

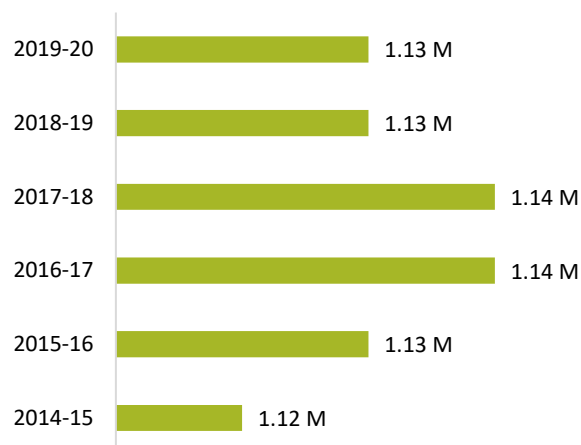
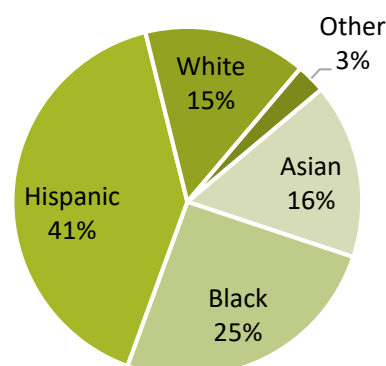
- **E-Rate Revenue.** The Preliminary Plan recognizes \$38.4 million in reimbursements for eligible expenses incurred in Fiscal 2014, Fiscal 2015, and Fiscal 2017. Reimbursements received are from the E-Rate program and the universal service schools and libraries program. These programs provide schools and libraries with telecommunications and internet access.
- **iPad Support and Management.** The Preliminary Plan recognizes \$24.9 million in federal revenue to support the distribution and delivery of 100,000 devices to students in the upcoming fall. This funding is for Fiscal 2021 only.
- **Rapid Application Development.** The Preliminary Plan recognizes \$12.5 million in federal revenue to support the remote learning and devices for students. This funding covers a host of programs including iPad security, Parent University, NYC students' accounts, a family communication platform, a student portal, enhancements to remote learning development, and integration of the learning management system. This funding is for Fiscal 2021 only.
- **Family Facing Support.** The Preliminary Plan recognizes \$7.9 million in federal revenue in Fiscal 2021 only, to provide technical remote learning support for students and families living in 50 homeless shelters.

School Enrollment

According to data from the DOE, and shown below in Figure 4, the Department saw a steady increase in enrollment of pupils ages 4 through 21 between the 2014-2015 school year through the 2016-2017 school year, when it had a peak enrollment of 1.14 million students.⁷ Since then the Department's enrollment has slightly decreased to 1.13 million for the 2019-2020 school year. The decrease in enrollment has not exceeded one percent and the average annual enrollment between the 2014-2015 and 2019-2020 school years was 1.1 million. Per DOE's January 2021 un-audited register, the Covid-19 pandemic has exasperated the decline in enrollment by 4 percent, for a net loss of 960,000 students across grades 3-K to 12. The grades that experienced the most significant drop in enrollment were the non-mandatory grades, 3-K and pre-K, whose enrollment was down by eight percent and 13 percent respectively. DOE cites the pandemic induced national drop in enrollment and a decline in City birth rates as the reason for register loss. As Figure 5 shows, the overall student body is diverse, but it fails to mirror the City's ethnic makeup.⁸

⁷ New York City Department of Education Demographic Snapshot—2019-2020. Retrieved from: <https://infohub.nyced.org/reports/school-quality/information-and-data-overview>

⁸ *Id.*

Figure 4. DOE Total Enrollment**Figure 5. DOE Student Demographics 2019-2020**

As previously noted, recent data from DOE cites 70,816 teacher titles across 1,605 district schools. The PMMR tracks teacher and principal retention. Between Fiscal 2018 to Fiscal 2020, the number of teachers with more than five years of teaching experience rose from 67 percent to 69 percent and is on track to be 73 percent in Fiscal 2021. Similarly, principals who have at least four or more years of experience as a principal has risen from 67 percent to 70 percent over the same period.

Table 4. Agency -Wide Management Teacher and Principal Indicators

	FY18	FY19	FY20	FY20	FY21
Teachers	78,598	78,761	78,732	78,732	77,609
Teachers with 5 or more years teaching experience	66.50%	67.30%	69.30%	69.30%	73.40%
Teachers hired to fill projected vacancies	100.00%	100.00%	100.00%	100.00%	100.00%
Teachers absent 11 or more days	14.80%	13.10%	7.30%	N/A	N/A
Principals with 4 or more years' experience as principal	66.50%	68.80%	70.10%	N/A	N/A

School Budgets

The funding used to operate New York City's 1,603 district public schools and support the 908,887 students enrolled in the 2020-2021 school year, is appropriated to the DOE through several units of appropriation.⁹ Of the 908,887 students, 300,150 students or 33 percent, are enrolled in hybrid remote learning models and the remaining 67 percent are enrolled in remote only learning models.¹⁰ Of the 1.1 million students enrolled in the 2019-2020 school year, 20.4 percent were categorized as students with disabilities, 12.6 percent were categorized as English Language

⁹ Local Law 11 of 2021. Retrieved here:

<https://legistar.council.nyc.gov/LegislationDetail.aspx?ID=4648616&GUID=5D496772-4A1C-41FC-A5BB-ACB3B75C79B8&Options=ID|Text|&Search=remote>

¹⁰ *Id.*

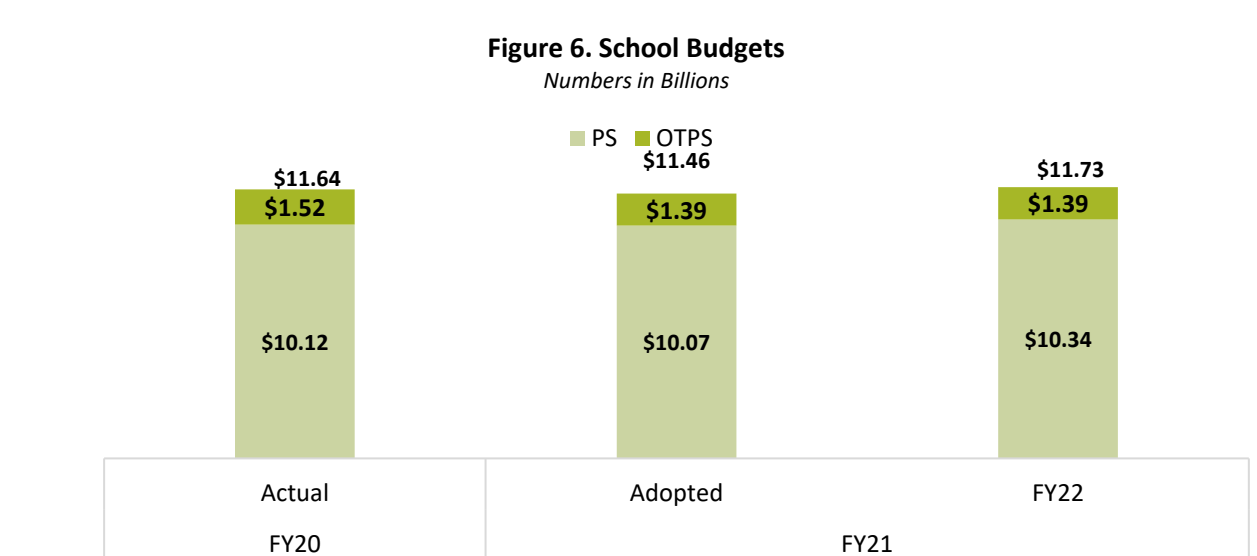
Learners (ELL), and 72.6 percent qualified for free or reduced-price lunch.¹¹ In the 2019-2020 school year, more than 42 percent of DOE students were enrolled in grades K-5, whereas 29 percent were enrolled in grades 9-12, and 21 percent were enrolled in grades 6-12.¹² Approximately 8 percent of DOE students were enrolled in 3-K and pre-K programs.¹³

The City's budget does not include information on how much money each individual school receives, and it does not show how many staff are employed by each individual school. The budget information is an overview of the agency's spending citywide. More detailed school-level budgetary information is made available by the DOE on its website.¹⁴

Most of the funding that is allocated to schools to support operations is budgeted centrally within three program areas:

- General Education Instruction & School Leadership (U/As 401 & 402)
- Special Education Instruction & School Leadership (U/As 403 & 404)
- Categorical Programs (U/As 481 & 482)

This section on school budgets provides an overview of the parts of the DOE's budget that fund public schools'. This section will not include U/A 461—Fringe. It is important to note that not all of the money budgeted in these U/As go directly to school budgets, however school budgets will generally be impacted by the actions in these program areas. Figure 6 shows that the total funding for school budgets for Fiscal 2022 is \$11.73 billion, with a full-time budgeted headcount of 104,986 positions. This is a \$270.9 million increase when compared to the Fiscal 2021 Adopted Budget. Funding for school budgets is 41.2 percent of the entire DOE budget.



¹¹ New York City Department of Education Demographic Snapshot—2019-2020. Retrieved from: <https://infohub.nyced.org/reports/school-quality/information-and-data-overview>

¹² *Id.*

¹³ *Id.*

¹⁴ NYC Department of Education. Retrieved from: <https://infohub.nyced.org/reports-and-policies/financial-reports/financial-data-and-reports>.

The total growth for school budgets in the Fiscal 2022 Preliminary Budget includes an increase of \$273.7 million in PS and a decrease of \$2.8 million in OTPS, when compared to the Fiscal 2021 Adopted Budget. Overall, the increase is just \$270.9 million or 2.4 percent. The proposed Preliminary Budget only includes minor changes to the U/As that fund school budgets. The Academic Resiliency and Mental Health new need adds \$28.3 to school budgets for next year. While most of the year-over-year change in these U/As was planned for in previous financial plans (e.g., planned increases to headcount and collective bargaining lump sums), the Preliminary Plan cuts \$169.9 million from school budgets through its savings plan (\$21 million cut per session, \$31 million cut to SAMs, and \$117.9 million cut to FSF).

Impact of COVID-19 on the NYC School System

In response to Covid-19 health and safety guidelines, as well as the move to remote and hybrid learning models, there are several areas within DOE's budget that have seen significant impacts to their normal operations. A few of these areas pose potential budget risks to the agency in the current and future fiscal years. These areas of DOE's budget are discussed below.

Special Education. According to the DOE's report on special education services, as of January 2021, nine percent of identified students with disabilities are not receiving any special education instruction, and 37 percent are only receiving half of the instruction they are entitled to in their IEPs.¹⁵ Additionally, as of November 2020, 28 percent of students only received partial or none of the related services they are entitled to.¹⁶ While the PMMR on page 21, shows substantial year-over-year decreases in the number of students initially recommended for special education services, and an increase in the students no longer in need of special education services, the Council believes that the pandemic will exasperate the need for special education instruction, and negatively impact the progress for students enrolled in special education. Despite this, the budget makes no new investments to support additional special education instruction and related services.

Transportation. As a result of grounded bus fleets and the reduction of students learning in schools, DOE is expected to generate savings from bus operations which will be offset by the budget hole within bus transportation contracts, discussed further in the following section on U/As. Most bus operators under new contracts are entitled to 85 percent of their daily base rate for the first five days closed and 43 percent for the sixth day and onwards. This savings will be erased and could become a budget risk to the City if the State does not agree to reimburse the City for expenses during days of non-operation in Fiscal 2021. This issue of reimbursements for Fiscal 2020 is currently in discussions in Albany.

School Facilities. School Facilities has \$61.8 million in one year funding for Fiscal 2021 to address areas related to Covid-19 including Leaning Bridges, school re-opening costs, and air filtration systems. Of these funds \$11.2 million were added in the Preliminary Plan. DOE has been adding funding related to schools needs around Covid-19 as costs are determined. We do not know if

¹⁵ School-Age Special Education Data Report- February 2021 Retrieved here:

<https://infohub.nyced.org/reports/government-reports/special-education-reports>

¹⁶ *Id.*

additional funds will be needed during Fiscal 2021 to address Covid-19 needs which poses a budget risk.

Technology. As discussed earlier this Fiscal 2021 budget has seen significant changes to its budget to deal with remote learning and the need for student devices. In the fall, DOE announced another round of 50,000 iPads. These devices do not have funding associated with them in the Preliminary budget to support their distribution and delivery. If these services are contracted at the same rate as the previous wave of 100,000 iPads it could cost DOE upwards of \$22.5 million.

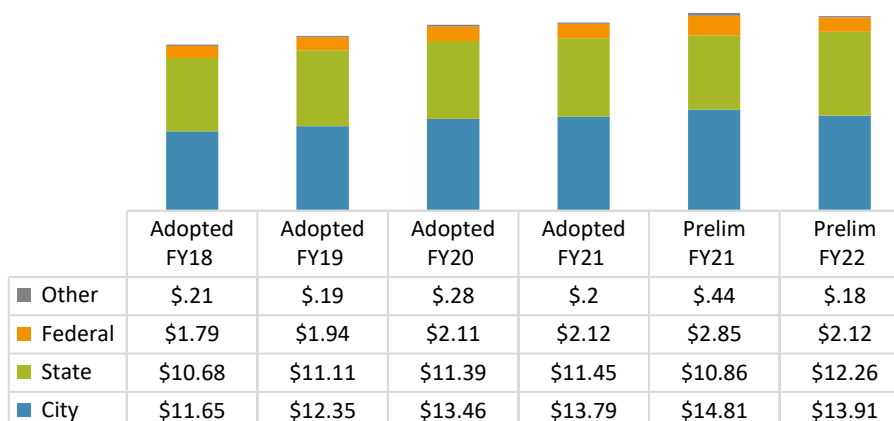
Additionally, Division of Instructional and Information Technology (DIIT) has received funding to launch new features and improve current IT systems within DOE, however this funding is not baselined. These investments into IT systems should continue in Fiscal 2022 so that DOE is prepared to meet the challenges of students, parents and school staff during the next crisis and when in-person learning begins in full. These initiatives had \$12.5 million allocated to them in the Preliminary Budget for Fiscal 2021 only.

Registrar Changes. The DOE makes a mid-year adjustment to right size FSF allocations in two rounds (November and December) to ensure dollars follow students to the schools they enroll in. This is based on the unaudited enrollment register released in November. Individual schools who experience a decline in enrollment are traditionally expected to return the difference in FSF allocation to DOE for the redistribution to schools who demonstrate higher need. However, as previously discussed in this report, the pandemic caused an unexpected decrease in enrollment in the 2020-2021 school year of 4 percent, or 960,000 students across grades 3-K to 12. Schools impacted by the register loss have expressed concern with the mid-year adjustments, as many schools saw an increase in expenses related to remote learning models and have used the entirety of their FSF allocations. This includes spending on substitute teachers and additional staff to cover remote and blended learning models, spending on PPE, and other pandemic induced costs. In response to school, advocate and Council Member concerns the DOE agreed to restore 25% percent of the funding associated with the register loss for one year only. This funding is not reflected in the Preliminary Plan. Schools with register gains will not be impacted by this claw back.

DOE Funding Sources

Figure 7. DOE Funding Sources

(Dollars in Billions)



City Funding

The DOE's Fiscal 2022 Preliminary Budget includes \$13.91 billion in City funding, approximately 49 percent of the Department's total funding. In the Preliminary Plan, city funds increase by \$1.02 billion in Fiscal 2021 compared to the Fiscal 2021 Adopted budget and increase by \$122 million in Fiscal 2022.

State Funding

The DOE's Fiscal 2022 Preliminary Budget projects an \$814.1 million increase in State funds compared to the Fiscal 2021 Adopted Budget. The biggest category of State funding is Foundation Aid, which is unrestricted funding. The year-over-year increase in State funding is entirely due to the expected growth of \$857.2 million in Foundation Aid. This growth is offset by a reduction of \$43.9 million in transportation aid in Fiscal 2022. State revenue comprises 42 percent of the DOE's Fiscal 2021 budget and is expected to comprise 43 percent of its Fiscal 2022 budget. The Preliminary Plan does not match the State's proposed Fiscal 2022 Executive Budget, and if enacted, the State Budget would make several significant changes.

Federal Funding

Federal funding from grants is flat in DOE's Fiscal 2022 Preliminary Budget.

The Preliminary Plan does not include any funding that the City expects to receive from either the CRRSA passed in December 2020 or the American Rescue Plan Act passed this month. The CRRSA funds for education are being finalized in the 2021 State Executive Budget but the current estimate is \$2.15 billion. The recently passed federal stimulus includes \$130 billion for K-12 education and could mean an influx of billions for New York City schools in short-term funding. When funds from the American Rescue Plan will reach DOE and how many fiscal years they'll be disbursed over will need to be decided by the State. However, the department could see as much as \$4.5 billion come to the city solely for education from this bill alone.

Other Funding

Apart from other federal funding, the Preliminary Budget estimates a \$9.7 million decrease in federal community development grant funds.

Intra-City funding remains flat at \$10 million.

Lastly, other categorical and private funding in Fiscal 2022 includes \$50 million in private grants, \$68.5 million from the School Construction Authority (SCA) for capital work performed by the Division of School Facilities (DSF), \$5 million from non-resident tuition, and \$6.7 million from the Board of Education Retirement System.

Miscellaneous Revenue

In addition to revenue from outside sources, the Department also generates revenue from several programs, which is categorized as miscellaneous revenue. DOE's miscellaneous revenue, shown in Table 5, is projected to total \$52.7 million in Fiscal 2022. This includes \$8.2 million in grant refunds, \$36.5 million in rental fees, \$1 million in food service fees, and \$7 million in sundries, such as UFT fees. These estimates remain unchanged in the Fiscal 2021 and Fiscal 2022 budgets since Adoption. Historically these revenue collections in these areas have remained stable but Fiscal 2020 did see a sharp drop in extended school use rentals which gives concerns to the current year estimates.

Table 5: REVENUE

DOE Miscellaneous Revenue Budget Overview

Dollars in Thousands

Revenue Sources	FY19	FY20	FY21	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Food Services Fees	\$1,060	\$765	\$1,000	\$1,000	\$1,000	\$0
Grant Refunds	6,395	4,639	8,174	8,174	8,174	0
Extended School Use Rental	37,604	28,560	36,500	36,500	36,500	0
Uft Fees, Misc Coll/Refunds	10,894	9,095	7,000	7,000	7,000	0
Total	\$55,953	\$43,059	\$52,674	\$52,674	\$52,674	\$0

**The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.*

Fiscal 2022 State Executive Budget Issues

The Fiscal 2022 New York State Executive Budget proposes increasing school aid statewide by approximately \$2.12 billion, a 7.3 percent increase from the current Fiscal 2021 State budget. The State's total school aid budget would be \$31.21 billion, from \$29.09 billion in Fiscal 2021. New York City's share would total \$12.88 billion, or 41.3 percent. This would represent a \$1.48 billion or 13 percent increase for the City, when compared to the current Fiscal 2021 State budget. The State budget is due by April 1st and will have a significant impact on the fiscal outlook for New York City and DOE.

Table 6. Impact of Fiscal 2022 Executive Budget Proposal on NYC			
(Numbers in Thousands)			
Formula Based Aid	State Budget Proposal FY22	NYC Preliminary Plan FY22	FY22 Shortfall or Excess
Foundation Aid	\$8,094,007	\$8,931,380	(\$837,373,506)
Services Aid*	287,856	856,487	(568,631,264)
Other Formula Aids	2,346,286	1,490,507	855,780
STAR Payment	144,144		144,144
LDFA (Local Adjustment)	(144,144,131)		(144,144,131)
State Federal Clawback			
Federal Funds	2,150,844		2,150,844
Total	\$12,878,994	\$11,278,375	\$1,600,619
*Services Aid is the value of the 11 merged expense aid categories			

While the allocation to the City grows at a rate almost double the growth of school aid statewide, the Executive Budget Proposal uses federal COVID-19 stimulus money to supplant other State funding to the City. The supplanting of State aid threatens New York City's future school aid revenue as it reduces the State's base level allocation to the City in the outyears. The major proposals that would have significant impact on the City's budget follow:

- **Federal Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.** The second round of federal stimulus passed in December 2020 allocated \$4.33 billion to New York State, of which, \$3.85 is to be disbursed as direct school aid. The proposed State Executive Budget would give New York City \$1.43 billion in temporary, one-time federal COVID-19 funding. This would account for the entirety of growth in the City's school aid for the upcoming fiscal year and would be a disproportionately higher portion of school aid than other districts statewide, specifically 17 percent versus 12 percent.
- **Foundation Aid.** The State's Fiscal 2022 Executive Budget proposal does not modify statewide Foundation Aid, which remains at \$18.41 billion when compared to the Fiscal 2021 Enacted State Budget. Of this, \$8.09 billion, or 44 percent, is allocated to New York City. In the City's Fiscal 2022 Preliminary Budget, OMB estimates that the City will receive \$11.28 billion in school aid, which is \$1.6 billion less than what is reflected in the State's Executive Budget.
- **Services Aid (Expense-Based Aid Consolidation).** The State Executive Budget proposed to consolidate 11 expense-based aid categories into Services Aid, a new block grant, with \$287.9 million going to New York City. Overall funding would decrease by \$640.8 million statewide and, 96 percent, or \$613.6 million, of that reduction is slated to be a cut to New York City.
- **School Tax Relief (STAR) Payment & Local District Funding Adjustment (LDFA).** The State Executive Budget reimburses school districts for their loss in tax revenue from the STAR program generating \$144.1 million for New York City. However, the Executive Budget also includes a LDFA to cut these STAR payments to districts. For New York City this cut is \$144.1 million. The LDFA reallocates education dollars into the general budget, and because it continues into the outyears it poses a continuing budget risk.
- **Charter Schools Aid.** The State Executive Budget proposes to eliminate State reimbursement to New York City for the cost of State-mandated charter school rental assistance. DOE

estimates that this elimination will cost New York City \$150 million in Fiscal 2021, and \$100 million in Fiscal 2022. The budget would also allow 19 previously closed charter schools to re-open and thereby raise the local cap on charters to 279 schools. DOE estimates it would cost New York City \$160 million annually if these charters reopened and reached full enrollment.

- **Charter School per Pupil Tuition.** The State Executive Budget would decrease per pupil funding for charter schools and claw back half the generated savings by reducing tuition payments to local districts. The decrease to per pupil tuition would generate an estimated \$75 million in savings for districts across New York State. Through reduced supplemental tuition payments to districts, New York State will achieve a savings of \$35 million. The rate change was 3.6 percent in Fiscal 2020 and zero percent in Fiscal 2021. Of the statewide savings to districts, \$60 million will come from New York City, reducing per pupil funding, and the claw back will cost NYC \$29 million. The estimated per pupil tuition will drop to \$16,387 from the current estimate of \$16,800 based off current law for Fiscal 2022. The tuition rate for Fiscal 2021 is \$16,150.
- **Special Education Pre-K Tuition Reimbursement.** While the New York State Education Department released a regional need memo in August 2019, that showed an increase in the need for pre-k special education seats in the City, the State Executive Budget fails to include any increase for the tuition reimbursement rates for “4410s,” or community-based organizations (CBOs) that offer preschool special education services. The State is responsible for a 60 percent share of the cost of education for three- and four-year olds with disabilities. According to Advocates for Children, more than 30 CBOs in the City have closed their preschool special education programs due to inadequate funding. The increase in the tuition reimbursement rate is an essential component for the City to expand special education pre-K capacity, as well as bring our special education early childhood providers to parity with their general education counterparts. Additionally, if the City does not extend salary parity to 4410s, teachers will likely leave preschool special education positions in pursuit of higher salaries at DOE and CBO operated general education early childhood education classrooms.

Program Areas with Significant Budget Changes in Fiscal 2022 Budget

- **Special Education.** The Special Education Instruction and School Leadership budget, U/As 403 and 404, supports the special education programs provided by schools. This funding provides for direct special education instruction, school supervision, and support services for elementary, middle, and high schools in a resource room, self-contained, and collaborative team classroom setting. These U/As also include funds required for related services, such as mandated speech and counseling. Almost all the funding budgeted in these U/As is allocated directly to schools. Some of it, however, supports centrally administered programs and services that support the work of schools, such as professional development and student assessment tools. The funding across both these U/As accounts for 8.3 percent, or \$2.38 billion, of DOE’s Fiscal 2022 Preliminary Budget. The total PS budget for Special Education Instruction and School Leadership in Fiscal 2021 is projected to be \$2.37 billion, or 9.5 percent of DOE’s total budget.

The Department budgets funding for Citywide Special Education Instruction and School Leadership in U/As 421 and 422. The funding in these U/As supports direct citywide special education instruction and school supervision for severely handicapped children in self-contained classrooms and home and hospital instruction, as well as instructional support services and related services. This area of the Department's budget includes funding for D75 schools, which provide educational, vocational, and behavior support programs for students who are on the autism spectrum, have significant cognitive delays, are severely emotionally challenged, are sensory impaired, or are multiply disabled. DOE does not use FSF to budget for D75 schools. Instead, DOE uses a cost-of-service method based on students' needs to fund these schools. U/As 423 and 424, Special Education Instructional Support, contain funds for centrally managed special education related services such as occupational therapy, physical therapy, and nurses. The DOE uses both employees and contractual providers to deliver mandated services to students. Funding budgeted in these U/As also pays for evaluations of students performed by school-based support teams. As reflected in Table 7 the Citywide Special Education budget is projected to be \$2.04 billion, or 7.3 percent of DOE's Fiscal 2022 Budget. Of the \$2.04 billion, \$1.71 billion supports the staff that provides services and direct instruction of students and \$326.7 million is related to OTPS expenses. Spending for contracted related services makes up 85.7 percent of the total OTPS budget, or \$280 million.

Table 7: Citywide Special Education & Special Education Instructional Support

	2019	2020	2021	Preliminary Plan		*Difference
<i>Dollars in Thousands</i>	Actual	Actual	Adopted	2021	2022	2021-2022
Citywide SE- UAs 421 & 422						
Personal Services						
Full-Time Salaried - Pedagogical	\$1,021,365	\$1,071,944	\$1,042,740	\$1,042,740	\$1,125,400	\$82,660
Full-Time Salaried - Non-Pedagogical	75,354	81,740	74,334	74,334	75,994	1,660
Other Salaried & Unsalaries	62,123	63,042	52,330	52,330	53,581	1,251
Fringe Benefits	387	310	216	216	216	0
Additional Gross Pay	140,689	127,196	51,857	86,377	52,599	742
Overtime Civilian	1,784	1,275	1,300	1,300	1,300	0
PS Other	1	7	0	0	0	0
Subtotal PS	\$1,301,704	\$1,345,514	\$1,222,777	\$1,257,296	\$1,309,090	\$86,314
Other Than Personal Services						
Contractual Services	\$4,082	\$3,223	\$4,174	\$4,174	\$4,174	\$0
OTPS Other	17,439	13,433	19,369	19,369	19,369	0
Subtotal OTPS	\$21,521	\$16,656	\$23,543	\$23,543	\$23,543	\$0
Subtotal Citywide SE	\$1,323,225	\$1,362,170	\$1,246,320	\$1,280,840	\$1,332,634	\$86,314
SE Instructional Support - UAs 423 & 424						
Personal Services						
Full-Time Salaried - Pedagogical	\$115,232	\$124,150	\$170,643	\$170,643	\$173,130	\$2,486
Full-Time Salaried - Non-Pedagogical	166,022	172,339	158,947	158,921	181,842	22,895
Other Salaried & Unsalaries	33,656	39,654	32,764	32,764	32,951	188
Fringe Benefits	683	723	450	450	450	0
Additional Gross Pay	46,032	46,343	16,078	24,846	16,082	4
Overtime Civilian	6,134	4,828	183	183	183	0
PS Other	0	2	0	0	0	0
Subtotal PS	\$367,760	\$388,038	\$379,066	\$387,807	\$404,638	\$25,573
Other Than Personal Services						
Contractual Services	\$256,826	\$270,190	\$268,567	\$272,087	\$275,866	\$7,299
OTPS Other	21,988	21,815	26,255	28,645	27,255	1,000
Subtotal OTPS	\$278,814	\$292,005	\$294,821	\$300,731	\$303,120	\$8,299

<i>Dollars in Thousands</i>	2019	2020	2021	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2021	2022	2021-2022
Subtotal SE Instructional Support	\$646,574	\$680,043	\$673,887	\$688,538	\$707,759	\$33,872
TOTAL CW SE & SE INSTR. SUPPORT	\$1,969,798	\$2,042,212	\$1,920,207	\$1,969,378	\$2,040,392	\$120,185
Positions						
Full-Time Positions - Pedagogical	16,411	16,939	15,877	15,877	16,840	963
Full-Time Positions - Non-Pedagogical	3,314	3,412	3,096	3,096	3,372	276
TOTAL	19,725	20,351	18,973	18,973	20,212	1,239

**The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.*

Table 8 shows special education enrollment between Fiscal 2018 and Fiscal 2021. The data demonstrates an increase in the number of school-aged students, both in public and private schools, receiving special education services. Despite this increase, DOE has not made any additional investments to support the Citywide Special Education budget since the Fiscal 2020 Executive Budget. Additionally, special education recommendations for students have decreased, which may be the result of delayed placement. Pursuant to law, the DOE reports additional information regarding students receiving special education services. According to the report, the percentage of students receiving their fully recommended special education programs decreased from 84.3 percent in the 2018-2019 school year to 82.7 percent in the 2019-2020 school year.¹⁷ The PMMR should include indicators for the number of students waiting to be placed in special education services and the average placement time. This would help the Council assess whether special education placements are decreasing due to a decrease in the need for special education services and would serve as a guide to right-size DOE's special education budget.

Table 8: Special Education Enrollment							
Performance Indicators	Actual			Target		4-Month Actual	
	FY18	FY19	FY20	FY21	FY22	FY20	FY21
Students receiving special education services (preliminary unaudited)	297,314	301,860	305,429	*	*	298,180	292,030
Special education enrollment: School-age	265,769	270,358	273,966	*	*	274,071	271,854
- Public school	216,105	218,384	220,956	*	*	220,028	217,854
- Non-public school	49,664	51,974	53,010	*	*	54,043	53,778
Students recommended for special education	29,899	29,284	23,117	*	*	4,435	2,713
Students no longer in need of special education	7,238	7,303	6,914	*	*	2,577	1,651

Source: Fiscal 2021 Preliminary Mayor's Management Report

As mentioned above, spending on related services is contained in the Special Education U/As, as well as the Special Education Instruction U/As. The Department's budgeted spending on related services is shown in Table 9. Related services can be provided by either DOE employees, reflected

¹⁷ Local Law 27 of 2015. "Annual Special Education Data Report – School Year 2017-18," retrieved here: <https://infohub.nyced.org/reports-and-policies/government/intergovernmental-affairs/special-education-reports>.

in the PS spending, or by contracted providers, reflected in the OTPS spending. DOE's Fiscal 2022 budget for Related Services grows by \$47.7 million in the Preliminary Plan when compared to the Fiscal 2021 Adopted Budget, a result of UFT collective bargaining agreement lump sum payments added by the Fiscal 2020 Preliminary Plan.

Table 9: DOE Related Services Spending (U/As 403, 404, 421, 422, 423, & 424)						
<i>Dollars in Thousands</i>	FY19	FY20	FY21	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Personal Services	\$1,385,262	\$1,422,687	\$1,075,111	\$1,075,088	\$1,122,235	\$47,124
OTPS	\$228,165	\$254,439	\$260,168	\$260,168	\$260,771	\$603
TOTAL	\$1,613,426	\$1,677,126	\$1,335,279	\$1,335,256	\$1,383,006	\$47,727
<i>*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.</i>						

While the Preliminary Plan accounts for an increase to the related services budget in Fiscal 2022 and 2021, the budget continues to be significantly lower than actual spending in Fiscal 2019 and Fiscal 2020. It is unclear why budgeted spending for related services is consistently lower than actual spending, although it may correlate with an increase in the number of students receiving special education services. It is also unclear if additional funding to support related services will be included in the Fiscal 2022 Executive Plan.

- Carter Cases.** The United States Individuals with Disabilities Education Act (IDEA) grants all children with disabilities the right to a Free Appropriate Public Education (FAPE). As a part of FAPE, students with disabilities are entitled to receive specialized instruction, related supports, or a combination of both. In order to be placed in a specialized program and to receive related support services, a child must be first evaluated, after which the child will receive an Individualized Education Program (IEP). Any parent or guardian of a child who believes that the DOE has not appropriately placed their child or has not offered adequate service and instruction to the child, as mandated by the child's IEP, may enroll their child in a private school and seek through a lawsuit reimbursement of tuition costs from DOE for failing to provide their children with a FAPE. If it is ruled that the DOE was unable to provide a student with the instruction and services as outlined in the student's IEP, DOE must reimburse the parents of the children for the cost of tuition at the corresponding private school.

DOE's Fiscal 2022 budget for Carter cases, found in U/A 472, is \$445.7 million and makes up 1.6 percent of DOE's entire budget in Fiscal 2022. This is an increase of \$40.1 million when compared to the Fiscal 2021 Adopted budget. The Preliminary Plan adds \$220 million for Carter cases in Fiscal 2021 only, bringing the total Fiscal 2021 budget for Carter cases up to \$625.6 million, or 40.3 percent more than what is budgeted for Carter cases in Fiscal 2022. Additionally, while the Preliminary Budget plans for a decrease in Carter case spending of \$179.8 million, actual spending in Fiscal 2020 was \$710 million. DOE contends that it is hard to accurately budget for Carter cases in the outyears, as payments span many years once a case is settled, and that the agency continues its efforts to place students in public school setting in a timely manner where applicable. However, with a trend of increased costs and inaccurate budgeting, it is anticipated that actual spending in Fiscal 2022 will far exceed the proposed budget.

DOE has also failed to add any new funding to support compliance with the State's Corrective Action Plan for special education imposed on DOE because of systematic failures in providing special education services. DOE baselined a new need of \$33.4 million for Fiscal 2021 and in the outyears to support various special education initiatives. The \$33.4 million investment was intended to improve services related to special education in instructional settings, as well as improve the timeliness of the impartial hearing process. Furthermore, the Fiscal 2020 Executive Plan added \$9.9 million to support an increase in headcount for Carter case attorneys. The Preliminary Plan does not include any additional funding to expand these initiatives. There is a clear need for a baseline budget increase to the Carter case budget until DOE establishes a sufficient number of public-school programs to provide appropriate special education supports for students.

In addition to chronic underfunding, the Department provides very limited information regarding Carter cases and the budget. There is no publicly available information on the number of Carter cases, the number of settlements or awards. The Department also does not explain why it is unable to provide appropriate placements for children with disabilities within the public school system. The PMMR should include more information on Carter case spending, as well as have indicators on the types of cases disaggregated by disability and service needed. In response to requests by the Council, DOE has reported that it settled 2,500 Carter cases in Fiscal 2021, with an average settlement of \$70,000, excluding legal fees, but is unclear what portions of these settlements cover services for this year or prior years. An additional challenge in accurately predicting spending on Carter cases is that spending in any given fiscal year includes payments for services in prior fiscal years, thus it is unclear what portion or amount of Carter case spending in recent years has been for prior-year services.

- **Pupil Transportation.** U/A 438 supports transportation services for students. Services include mandated door to-door bus transportation for special education students and stop-to-school yellow bus transportation for qualifying elementary school students. Elementary school students not eligible for yellow bus service and older students may receive free or half-fare passes for public bus and train lines. The Fiscal 2022 Preliminary Budget allocates \$1.25 billion for these services or 5.4 of DOE's budget.

The Preliminary Plan includes \$1.32 billion in Fiscal 2021 for general and special education bus contracts. However, in Fiscal 2022 only \$1.17 billion is included for these same contracts. In Fiscal 2020, actual spending on bus contracts totaled \$1.23 billion, even though DOE realized hundreds of millions in savings from idling busing during last spring's pandemic-related school closures. To reflect accurate budgeting, DOE should increase there needs to be a baseline increase for bus contracts by at least \$152 million to account for the difference between Fiscal 2022 and Fiscal 2021. This baselined budget for bus contracts is in need of an increase as it has been a perennial cliff which consistently sees one-time new needs plan after plan to address its budget hole.

Further, DOE's estimate of what it will receive from the State for pupil transportation aid for Fiscal 2021 is too high. The State has not agreed to cover the cost of buses that were not used during the school shutdown in Fiscal 2020. According to OMB, if the State does

not agree to cover what is currently budget for pupil transportation, the City would need to add an additional \$92 million this fiscal year. The Council anticipates a new need in future plan actions to address the funding cliff in pupil transportation specifically in general education and special education bus contracts.

This year sees a major change at DOE with the creation of NYC School Bus Umbrella Services (“NYCSBUS”). Created by the Administration NYCBUS is a not-for-profit that will provide transportation service to eligible students. NYCBUS is taking over routes operated by Reliant Transportation. According to DOE, NYCBUS will provide greater insight into long standing bus service issues and provide flexibility to adapt to change transportation needs. The DOE has to yet reflect the operations of NYCBUS in the budget for pupil transportation.

Additionally, we have seen DOE begin to bring forward contracts for permanent long-term contracts with bus companies after most contracts expired over two years ago. DOE is still in the process of finalizing negotiations on all contracts and some services remain on month-to-month emergency contracts.

The PMMR does not contain indicators on Pupil Transportation. In light of a year of remote learning and changes to bus operations the needs for more timely information on the performance with pupil transportation has been evident. The PMMR should include indicators on the number of scheduled routes not run due to reduced demand or cancellations by DOE. In addition, the PMMR should report on the number of bus experienced a mechanical failure that results in delays, the average age of buses that experienced failure and the average age of the fleet as a whole. These indicators would help gauge the effectiveness of the current fleet and maintenance efforts. All indicators should provide numbers for special education and general education routes.

- **Universal pre-K.** DOE offers free full-day preschool to all four-year-old’s in New York City. UPK is currently offered to students in one of the following four settings: 1) DOE pre-K Centers: programs exclusively for pre-K students led and operated by the DOE; 2) DOE District Schools: programs located within public elementary schools and overseen by the school’s principal; 3) NYC Early Education Centers (NYCEEC): are CBOs that contract with the DOE to provide pre-K; and 4) Charter Schools: programs that operate under a State-authorized charter.¹⁸ Similar to pre-K, the Department also offers 3-K programs free of charge to parents in the following four settings: 1) NYCEECs; 2) DOE District Schools; 3) DOE pre-K Centers; and 4. Family Childcare or home-based programs.¹⁹ According to data received by the Council pursuant to a term and condition attached to the Fiscal 2020 Adopted Budget, DOE reports 4,165 infant and toddlers enrolled in Family Childcare programs, 6,848 3-K, pre-K, infant, and toddlers enrolled in NYCEECs, 1,024 3-K and pre-K students enrolled in DOE operated pre-K centers, and 1,946 3-K and pre-K students

¹⁸ NYC Department of Education, *Pre-Kindergarten*. <http://schools.nyc.gov/ChoicesEnrollment/PreK/default.htm>

¹⁹ <https://www.schools.nyc.gov/enrollment/enroll-grade-by-grade/3k>

enrolled in DOE District Schools.²⁰ DOE reports contracting with a total of 20,641 NYCEECs, and 1,530 Family Childcare providers.²¹

DOE's Universal pre-K budget, U/As 407 and 408, collectively see an increase of \$32.2 million in Fiscal 2022 when compared to the Fiscal 2021 Adopted Budget. Total PS spending for Universal pre-K grows to \$15.7 million and makes up two percent of DOE's Fiscal 2022 budget. Universal pre-K OTPS spending grows to \$521.2 million and makes up 1.8 percent of DOE's Fiscal 2022 budget. Of this, \$29.4 million is related to UFT collective bargaining lump sum payments added in the Fiscal 2020 Preliminary Plan, \$401,253 was added in the Fiscal 2021 Adopted Budget for Council of School Supervisors and Administrators (CSA) collective bargaining, and the remaining \$2.5 million was added in the Fiscal 2022 Preliminary Budget for early childhood education mental health screenings.

Table 10: Full Day Pre-Kindergarten Enrollment							
Performance Indicators	Actual			Target		4-Month Actual	
	FY18	FY19	FY20	FY21	FY22	FY20	FY21
Full-day pre-K enrollment as of October 31	67,881	67,886	67,589	*	*	NA	NA

Source: Fiscal 2021 Preliminary Mayor's Management Report

As shown in Table 10, the PMMR indicates that pre-K enrollment decreased by 292 slots between Fiscal 2018 to Fiscal 2020. The PMMR does not currently include information about 3-K enrollment. The PMMR should include indicators that reflect the number of pre-K and 3-K students by setting, as well as include the average cost per pupil enrolled in these programs. The PMMR should also report the total number of three- and four-year-old children residing in New York City. According to data report in response to a term and condition that the Council attached to the Fiscal 2021 Adopted Budget, 3-K enrollment as of November 2020, totals 17, 528 students. In addition, 67,589 students are enrolled in full-day UPK, or 735 more students than reported the year before. Of the 67,589 students, 30,757 are enrolled in a DOE pre-K center or district public school. The remaining 36,832 students, are enrolled in a non- DOE early childhood education center, operated by either a charter network, family childcare provider, or CBO. Additionally, 6,313 students were enrolled in half-day programs, an increase of 4,269 slots.

- Early Childhood Programs.** The Department budgets funding for early childhood programs through U/As 409 and 410. Across both U/As, the Preliminary Budget adds \$660,000 to the Early Childhood budget. PS sees an increase of \$2.7 million, which is offset by a decrease of \$2 million in the OTPS budget. The increase in the PS budget is due to previously scheduled collective bargaining lump sum payments, whereas the decrease in OTPS is due to a travel budget savings added in the Fiscal 2021 Adopted Budget due to the pandemic. The Early Childhood budget makes up 2.1 percent of DOE's total Fiscal 2022 budget.

²⁰ UPK, 3-K and Early Childhood Enrollment Fiscal 2020 City Council Term and Condition. Retrieved from: <https://council.nyc.gov/budget/fy2020/>

²¹ *Id.*

Table 11: Early Childhood Education Enrollment

Performance Indicators	Actual			Target		4-Month Actual	
	FY18	FY19	FY20	FY21	FY22	FY20	FY21
Average EarlyLearn contract enrollment	29,656	27,781	23,841	31,300	31,300	23,232	20,608
Average EarlyLearn family child care enrollment	7,545	7,137	6,798	7,500	7,500	6,772	6,085
Average EarlyLearn center-based enrollment	22,110	20,644	17,043	23,800	23,800	16,461	15,522

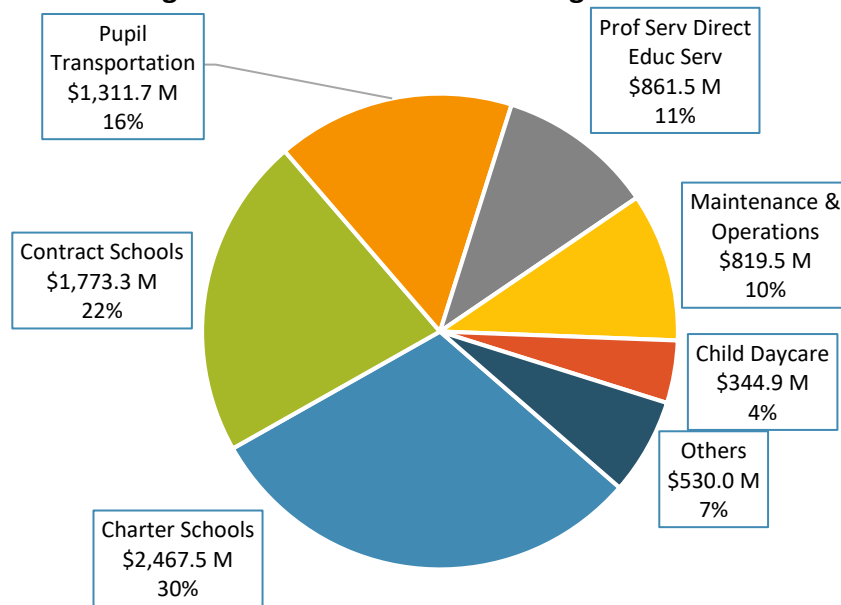
Source: Fiscal 2021 Preliminary Mayor's Management Report

As demonstrated in the table above, over half of the City's early childhood education slots are operated by contracted providers. In 2019, DOE released 3 Request for Proposals (RFPs) for childcare and early childhood education services. This includes the Birth-to-Five RFP, the Head Start/Early Head Start RFP, and the Family Childcare Networks RFP. DOE originally expected to award contracts in fall 2019 for services beginning in July 2020. However, due to the large volume of proposals submitted, the Department extended the contract start timelines. The Family Child Care RFP has been awarded as of February 2020. DOE announced provisional awards for the remaining center-based RFPs in November 2020, with services beginning in July 2021. Of the 42,000 pre-K seats and 15,000 3-K seats provisionally awarded, 90 percent currently hold a DOE contract. All Birth-to-Five and Head Start/Early Head Start contracts will remain intact until July 2021. Funding for these RFPs are not reflected in the currently reflected in the budget.

Providers expressed concerns with the provisional awards as some saw a shift in the number of slots they were awarded or the type of slots they were awarded (extended day and extended year). In response DOE announced a second RFP in February 2021, with a priority for providers who serve communities that have been severely impacted by Covid-19. The Council maintains its concern with the provisional awards announced in November 2020, as there is an overall lack of transparency and it is unclear what the citywide impact of the awards will be on the current childcare structure. The PMMR indicator should break out enrollment by type of program, identifying extended day or extended year slots, as well as provide information on Head Start and Early Head Start, as to provide a more accurate depiction of the City's childcare needs.

Contract Budget

The DOE has the largest agency contract budget among all City agencies. In Fiscal 2022 DOE contracts will comprise 48 percent of the City's total \$17.02 billion Contract Budget. The Fiscal 2022 Preliminary contract budget for DOE totals \$8.11 billion with 6,407 contracts. Contractual spending as a portion of DOE's expense budget is an estimated 28 percent in the Preliminary Fiscal 2020 budget, a small decrease from 28 percent in the Fiscal 2021 adopted budget. Over half of all contract spending is with charter and contract schools as shown in Figure 8.

Figure 8. DOE FY22 Contract Budget

See Appendix C on page 32 for a detailed breakdown of DOE's contract budget. Most of the planned increase in contractual spending from the Fiscal 2021 Adopted Budget to the Fiscal 2022 Preliminary Budget is due to an addition of \$80.6 million for charter schools, \$66.9 million for special education contract schools, and \$63.8 million for pupil transportation.

City Council Fiscal 2021 Budget Priorities

During the COVID-19 pandemic, the City Council continued to support citywide education programs by adding \$24.1 million in discretionary funding to DOE's Fiscal 2021 budget. City Council Education Initiatives fund a range of programs geared to support students, educators, and school communities. In response to the closure of schools as a result of the pandemic, many providers expanded their scope of work to provide wrap around services that proved vital to students and their families. Additionally, many Education Initiative providers shifted the delivery of their services in accordance with remote instruction. In addition to DOE, some Education Initiative providers are funded through DYCD and CUNY. Across the three agencies, Education Initiative funding totals \$27.1 million in Fiscal 2021. The Council also added \$2.5 million in non-education discretionary awards to DOE's Fiscal 2021 budget. Table 12 presents a summary of Education Initiative discretionary funding added to DOE, CUNY, and DYCD's budgets in Fiscal 2021, as well as non-education related discretionary funding added to DOE's budget in Fiscal 2021. Council-funded initiatives included in the Fiscal 2021 Budget are not yet accounted for in the Fiscal 2022 Preliminary Budget.

Table 12: FY21 Council Initiative Funding in DOE's Budget			
<i>Dollars in Thousands</i>			
Education Initiatives	DOE	CUNY	DYCD
College and Career Readiness	\$1,198		
Community Schools	3,450		
Discretionary Child Care	4,901		
Educational Programs for Students	6,779	1,000	550
Jill Chaifetz Helpline			250
LGBTQ Inclusive Curriculum	600		200
Physical Education and Fitness	625		1,050
Social and Emotional Supports	1,757		
Support for Educators	4,150		
Work-Based Learning Internships	600		
Total Education Initiatives By Agency	\$24,060	\$1,000	\$2,050
Other Initiatives	DOE		
A Greener NYC	\$30		
Anti-Poverty	31		
Boro	68		
Crisis Management System	640		
Local	1,158		
Peter F. Vallone Academic Scholarship	532		
Subtotal	\$2,459		
TOTAL DOE	\$26,519		

Discretionary Childcare

In Fiscal 2021, the Council added \$4.9 million to DOE's budget to support six childcare providers. This funding supports the cost of additional childcare slots or direct operational supports otherwise not covered by the contracts between the providers and DOE. In addition, the Administration has agreed to continue funding four childcare contracts that were previously funded by the Council for one-year only at a cost of \$3.4 million. The Council has supported discretionary childcare contracts since 2013. This funding was recognized in the ACS budget until Fiscal 2019 when the birth-to-five care system was transferred from ACS to DOE. For more detailed information on the Council funded Education Initiatives, please see Appendix D on page 33.

Savings Restorations

Across the Fiscal 2021 Preliminary Plan and the Fiscal 2021 Adopted budget, DOE's Fiscal 2020 and 2021 budgets reflected \$1.07 billion in savings. This included a total of \$335.1 million in cuts to the Fiscal 2020 budget and \$738.1 million in cuts to the Fiscal 2021 budget. Of the \$738.1 million in cuts included for Fiscal 2021, \$45.8 million reduced funding for Citywide Community School contracts and the Community School Grant Initiative (\$9.2 million), the Learning to Work program (\$42 million), and contracts within the Network of Affinity Schools (\$4.6 million). As a result of Council advocacy, the Administration agreed to restore \$30.6 million of the \$45.8 million cut in Fiscal 2021 only, as reflected in the November Plan. The Council believes the administration should fully restore and baseline funding for these programs in Fiscal 2022.

Community Schools.

- The Fiscal 2021 Adopted Budget included a \$6 million cut to the Community School

contracts and did not restore its Fiscal 2020 allocation of \$3.2 million for the Community School Grant Initiative (CSGI), leaving Community Schools with a total reduction of \$9.2 million in Fiscal 2021. The City allocated \$3.2 million for CSGI in Fiscal 2020 to offset the end of State funding for this program. The City has 272 community schools, at a total cost of \$200 million, 160 of those community schools are funded exclusively by the City, at a cost of \$67 million. The CSGI contract, which expired last fiscal year, funds an additional 20 community schools. The November Plan restores the \$6 million cut to the community school contract, which the DOE will distribute evenly across the 160 community schools funded by the City.

- **Learning to Work.** The Fiscal 2021 Adopted Budget included a \$32 million cut to the Learning to Work program, leaving a total budget of \$42 million in Fiscal 2021. The program currently serves about 17,000 students across 46 transfer schools and 20 Young Adult Borough Centers. According to providers, four student success centers have closed this year due to uncertainty around funding. The November Plan restores \$22 million, leaving the program with a \$10 million cut for the current fiscal year. Sixty-six programs will have their funding reduced by \$160,000 in Fiscal 2021.
- **Affinity Network.** The Fiscal 2021 Adopted Budget included a \$4.6 million cut to Affinity School Network contracts. The November Plan restores \$2.6 million to the program for Fiscal 2021 only. The remaining \$2 million cut will be distributed to the following contracts accordingly: New Visions, \$1 million - 60 schools; Urban Assembly, \$309,000 - 19 schools; Catholic Charities Community Services, \$135,000 - eight schools; International Network of Public Schools, \$129,000 - 15 schools; and City University of New York (CUNY), \$110,000 - 22 schools.

Baselined Cuts. The Fiscal 2021 Adopted Budget identified \$90.4 million in baselined cuts to Fiscal 2022 and in the outyears. This includes the \$45.8 million reduction to the three programs outlined above, \$24.6 million related to the elimination of the DOE travel budget, \$10 million related to a DOE Central hiring freeze, and \$10 million in other savings such as advertising and printing. Additionally, the Fiscal 2021 Executive Financial plan identified \$266.2 million in baselined cuts to Fiscal 2022 and in the outyears. This includes \$84.1 million in programmatic cuts, \$67 million in cuts to professional development, \$96.6 million in cuts related to the DOE Central and Absent Teacher Reserve hiring freeze, and \$18.5 million in efficiency savings. Across both the Fiscal 2021 Executive Financial Plan and the Fiscal 2021 Adopted Budget, there are \$356.7 million in baselined cuts to Fiscal 2022 and in the outyears that are not restored in the Preliminary Plan.

LGBTQ Curriculum. After Council advocacy, the Fiscal 2021 Adopted Budget identified \$1 million in Fiscal 2022 only to support LGBTQ inclusive curriculum within DOE. DOE identified a range of programs and services totaling \$960,495 to support LGBTQ inclusive curriculum including: Hidden Voices: LGBTQ+ Stories in United States History, an exploration of pioneering individuals in the LGBTQ+ community; Own Voice Own Choice, a series of book discussions with LGBTQ authors that will reach over 100 teachers and 15,000 students; support for Gay Straight Alliances; movie screenings; field trips; and various professional development opportunities.

Appendix A. DOE Financial Summary

DOE FINANCIAL SUMMARY				
<i>Dollars in Thousands</i>				
CITY SUBTOTAL	FY20	Preliminary Plan		*Difference
	Adopted	FY20	FY21	FY20-FY21
	\$13,790,411	\$14,810,950	\$13,912,397	\$121,986
State				
Building Aid	\$517,723	\$517,723	\$511,626	(\$6,097)
Charters	100,171	189,970	100,171	0
Family Ct-Pre Kindergarten	543,653	543,653	543,653	0
Food Aid	16,520	16,520	16,520	0
Foundation Aid	8,074,207	7,353,659	8,931,380	857,174
High Cost Aid	245,407	245,407	258,930	13,523
Occupational Education Aid	123,989	123,989	122,114	(1,874)
Private Excess Cost Aid	170,829	170,829	169,488	(1,341)
Summer School Age Handicapped	135,009	135,009	135,009	0
Transportation Aid	599,914	599,914	556,039	(43,875)
Universal Pre-K	550,858	550,858	547,963	(2,896)
Other	367,602	408,396	367,096	(506)
STATE SUBTOTAL	\$11,445,882	\$10,855,927	\$12,259,990	\$814,107
Federal				
Child Care Block Grant	\$125,000	\$125,000	\$125,000	\$0
COVID Cares Act		720,548		0
Head Start	131,623	131,623	131,623	0
Individual Disability Ed. Act	269,782	269,782	269,782	0
Medicaid	123,500	123,500	123,500	0
School Breakfast Program	145,781	145,781	145,781	0
School Lunch	359,514	359,514	359,514	0
School Summer Feeding	18,108	18,108	18,108	0
Title I	709,101	709,101	709,101	0
Title II -Math & Science Funds	75,500	75,500	75,500	0
Title IV-A - Student Support/Enrichment	49,000	49,000	49,000	0
Other	118,003	118,003	118,003	0
FEDERAL SUBTOTAL	\$2,124,913	\$2,845,460	\$2,124,913	\$0
Other				
Federal Community Development	\$20,182	\$172,891	\$10,508	(\$9,674)
Intra-City	9,979	57,410	9,979	0
Other Categorical/Private	168,594	213,656	163,397	(5,197)
OTHER SUBTOTAL	\$198,755	\$443,957	\$183,884	(\$14,871)
TOTAL DOE FUNDING	\$27,559,961	\$28,956,295	\$28,481,183	\$921,223

Appendix B. Community Schools- 27 Priority Neighborhoods

DOE Community Schools - 27 Priority Communities		
Borough	Community District	Community Name
Bronx	1	Mott Haven and Melrose
	2	Longwood and Hunts Point
	3	Morrisania and Crotona
	4	Highbridge
	5	Morris Heights
	6	East Tremont
	8	Van Cortland Park and Jerome Park
	9	Soundview and Soundview Bruckner
Brooklyn	3	Bed-Stuy
	4	Bushwick
	5	East New York and Starrett City
	7	Sunset Park
	13	Brighton Beach
	16	Brownsville
	17	East Flatbush
	18	Canarsie
Manhattan	3	LES & Chinatown
	9	Hamilton Heights & Morningside Heights
	10	Central Harlem
	11	East Harlem
	12	Washington Heights & Inwood
Queens	1	Queensbridge
	4	Corona
	8	Briarwood
	12	Jamaica
	14	Rockaway and Far Rockaway
Staten Island	1	Stapleton – St. George

Appendix C. DOE Contract Budget

DOE FY22 Preliminary Contract Budget				
<i>Dollars in Thousands</i>				
Category	FY21 Adopted	Number of Contracts	FY22 Preliminary	Number of Contracts
Contractual Services General	\$18,255	59	\$14,895	59
Telecommunications Maint	4,366	48	15,666	48
Maint & Rep Motor Veh Equip	380	7	380	7
Office Equipment Maintenance	1,622	58	1,622	58
Data Processing Equipment	43,139	77	24,038	77
Printing Contracts	6,396	54	14,396	54
Security Services	322	4	322	4
Temporary Services	17,196	77	19,167	77
Cleaning Services	181	3	181	3
Transportation Expenditures	4,882	24	4,882	24
Day Care Of Children	348,083	669	344,886	669
Head Start	128,709	89	136,845	89
Bus Transp Reimbursable Prgms	40	1	40	1
Transportation Of Pupils	1,247,970	344	1,311,742	344
Pmts Contract/Corporat School	1,706,485	1781	1,773,348	1781
Training Prgm City Employees	4,292	3	4,292	3
Charter Schools	2,386,939	235	2,467,501	235
Maint & Oper Of Infrastructure	832,231	418	819,476	418
Payments To Delegate Agencies	59	1	59	1
Prof Serv Accting & Auditing	3,210	2	2,210	2
Prof Serv Legal Services	10,859	52	10,859	52
Prof Serv Engineer & Architect	1,803	7	3,703	7
Prof Serv Computer Services	34,934	83	35,832	83
Prof Serv Direct Educ Serv	838,198	1149	861,534	1149
Prof Serv Other	146,297	435	145,653	435
Bank Charges Public Asst Acct	154	1	154	1
Prof Serv Curric & Prof Devel	91,899	605	90,102	605
Education & Rec For Youth Prgm	4,725	121	4,725	121
TOTAL	\$7,883,626	6,407	\$8,108,509	6,407

Appendix D. Council Initiatives

A Greener NYC. This initiative supports environmentally friendly focused programs that encourage education, advocacy, community service, and green-job training, contributing to the improvement and conservation of NYC's air, land, energy, open spaces, and other vital resources.

College and Career Readiness. Funding supports programs that ensure students are college and career ready. Contracted providers support students through a variety of activities, including, but not limited to, SAT preparation, assistance with college applications, mentoring, and tutoring.

Community Schools. Funds support the NYC Community Learning Schools Initiative, and will directly support community school resource directors, social workers, health services, and professional development. This initiative also supports the Children's Health Fund to provide the Healthy and Ready to Learn Program, which provides technical assistance, training, and resources to schools throughout the City.

The Crisis Management System (CMS). CMS is a collection of interrelated programs intended to reduce incidences of shootings in the City. The CMS is anchored by cure violence programs. Additional programs include, job training, mental health supports, public messaging, community therapeutic work, legal services, school-based youth development programs that work together to help communities heal from gun violence, prevent gun violence and change community norms.

Discretionary Child Care. The Council has supported child care contracts since Fiscal 2013, expanding the reach of the City's subsidized early childhood education system. This funding supports the cost of additional childcare slots or direct operational supports for six providers. Four other providers, who were previously funded by the Council, are now funded through the Administration at a cost of \$3.4 million.

Educational Programs for Students. This allocation supports direct educational initiatives for students including but not limited to literacy, math, science and technology programs.

Jill Chaifetz Helpline. This allocation supports the Jill Chaifetz Helpline operated by Advocates for Children, which provides information about the policies, programs and practices of the Department of Education and its schools.

LGBT Inclusive Curriculum. This allocation funds the DOE's effort to support the needs of LGBTQ youth and address the intersectionality of race, sexual orientation and gender identity through DOE's general curriculum. The funding supports professional development for public school teachers as well as integrating LGBTQ inclusive curriculum into literacy and history classes.

Physical Education and Fitness. This allocation helps to improve fitness levels and the overall health of students by providing physical activity and fitness programs. Programs supported under this initiative include the Small Schools Athletic League and CHAMPS.

Social Emotional Supports. The funding will support programs that provide social-emotional supports to students, including mental health services for public school students, counseling, and training that builds the capacity of school personnel and parents to effectively treat symptoms of trauma and stress.

Support for Educators. This initiative funds professional development and mentoring for educators and school leaders.

Work-Based Learning Internships. This allocation supports paid internships for students enrolled in DOE Career and Technical education Programs (CTE). CTE programs provide work-based learning opportunities for students in industries aligned with their CTE program.

Appendix E. Budget Actions since Fiscal 2021 Adoption

<i>Dollars in Thousands</i>	FY21			FY22		
	City	Non-City	Total	City	Non-City	Total
DOE Budget as of the Adopted FY21 Budget	\$13,790,411	\$13,769,549	\$27,559,960	\$14,130,891	\$14,530,787	\$28,661,678
New Needs						
Academic Resiliency - Mental Health				35,210		35,210
Carter Cases Adjustment	220,000		220,000			
Learning Bridges	44,900		44,900			
Leases for K-12 and Early Childhood (UPK and 3-K)	58,000		58,000			
School Re-Opening Costs	156,900		156,900			
Transportation Budget Adjustment	200,000		200,000			
Subtotal, New Needs	\$679,800	\$0	\$679,800	\$35,210	\$0	\$35,210
Other Adjustments						
Air Filtration Realignment						
Budget Reallocation						
CC UA Transfer						
CD Realignment						
CD Rollover - Accessibility		13,084	13,084			
CD Rollover - Code Violation		5,210	5,210			
CD Rollover - Code Violation R		2,779	2,779			
CD Rollover - Digital Remote		10,848	10,848			
CD Rollover - Early Care		810	810			
CD Rollover - Environmental He		3,968	3,968			
CD Rollover - Remote Learning		6,709	6,709			
CD Rollover - School Kitchen		559	559			
Charter Revenue		89,798	89,798			
City Council Member Items Reallocation	854		854			
Citywide Discretionary Training Freeze	(180)		(180)			
Collective Bargaining Lump Sum	357,869		357,869			
Community Meals		57,728	57,728			
Demand Response		2,141	2,141			
Demand Response Revenue		4,536	4,536			
DOE- FY 21 WORKFORCE PROGRAM		2,741	2,741			
Energy Personnel		1,002	1,002			
E-Rate Revenue		38,385	38,385			
ExCEL Projects		15,549	15,549			
Family-Facing Support		7,940	7,940			
Federal CARES Revenue Realign						
Financial Plan Headcount Adjustments						
Food Budget Realignment						
FY21_DOE54						
FY21_DOE56		25,426	25,426			
FY21_DOECARES						
FY25 Increment						

<i>Dollars in Thousands</i>	FY21			FY22		
	City	Non-City	Total	City	Non-City	Total
GreenNYC Transfer - DOE	155		155			
IC W/DOE - ANTS		3,125	3,125			
IC W/DOE - SAVOY Medical Kits		384	384			
IC W/DOE- Obesity Taskforce		2,762	2,762			
iPad Support and Management		24,913	24,913			
Labor Deferral	(39,762)		(39,762)	39,762		39,762
LAN Cabling expenses		205	205			
Managerial and OJ Furlough	(4,436)	(3)	(4,439)			
Managerial and OJ Furloughs - IC	(9)		(9)			
NYC Service: Service in Schools	100		100			
NYC Service: Youth Leadership Councils	50		50			
OEO funding adjustment	50		50			
Per Session Realignment						
Rapid Application Development		12,534	12,534			
RCM Projects		21,175	21,175			
Realignment						
Realignment mod						
Re-Opening Costs		5,630	5,630			
SARA Grant		75	75			
Solar PV Installation		540	540			
SSA: Collective Bargaining	156		156			
SSBA Adjustment		15,294	15,294			
STH Realignment						
Take funds back		(50)	(50)			
UA 408 Realignment						
Vehicle Purchase Freeze	(665)		(665)	(665)		(665)
YMI Funding Adjustment	(43)		(43)			
Subtotal, Other Adjustments	\$314,139	\$375,795	\$689,935	\$39,097	\$0	\$39,097
Savings Program						
3-K Delay				(43,800)		(43,800)
Federal Food Revenue Re-Estimate				(38,000)	38,000	
Per Session Savings				(21,000)		(21,000)
Program Reductions				(40,000)		(40,000)
SONYC Afterschool	(4,000)		(4,000)			
Temporary FSF Reduction				(150,000)		(150,000)
Subtotal, Savings Program	(\$4,000)	\$0	(\$4,000)	(\$292,800)	\$38,000	(\$254,800)
Savings Restoration						
PEG Restorations	30,600		30,600			
Subtotal, Savings Restoration	\$30,600	\$0	\$30,600	\$0	\$0	\$0
TOTAL, All Changes	\$1,020,539	\$375,795	\$1,396,335	(\$218,493)	\$38,000	(\$180,493)
DOE Budget as of the Preliminary FY22 Budget	\$14,810,950	\$14,145,344	\$28,956,295	\$13,912,398	\$14,568,787	\$28,481,185

Appendix F. Fiscal 2022 Preliminary Budget by Units of Appropriation

UAs 401 & 402 - General Education Instruction & School Leadership						
	2019	2020	2021	Preliminary Plan		*Difference
<i>Dollars in Thousands</i>	Actual	Actual	Adopted	2021	2022	2021-2022
Personal Services						
Full-Time Salaried - Pedagogical	\$5,755,575	\$5,806,866	\$6,112,732	\$6,168,508	\$6,165,146	\$52,414
Full-Time Salaried - Non-Pedagogical	153,532	153,019	154,241	154,257	154,855	614
Additional Gross Pay	838,098	729,235	201,857	392,099	201,789	(68)
Other Salaried & Unsalaried	296,004	306,122	304,793	304,192	306,592	1,799
Fringe Benefits	86,345	87,095	81,393	81,393	81,393	0
Overtime Civilian	5,814	4,131	5,623	5,623	5,623	0
Amounts to be Scheduled	9	62	0	0	0	
PS Other	796	201	0	0	0	0
Subtotal	\$7,136,173	\$7,086,731	\$6,860,638	\$7,106,071	\$6,915,397	\$54,759
Other Than Personal Services						
Contractual Services	\$310,912	\$292,223	\$162,200	\$168,518	\$190,685	\$28,485
OTPS Other	577,178	479,921	469,711	487,252	449,151	(20,559)
Subtotal	\$888,090	\$772,144	\$631,911	\$655,770	\$639,836	\$7,925
TOTAL	\$8,024,262	\$7,858,874	\$7,492,549	\$7,761,841	\$7,555,233	\$62,684
Positions						
Full-Time Positions - Pedagogical	62,409	61,745	62,408	62,408	62,557	149
Full-Time Positions - Non-Pedagogical	2,809	2,735	2,848	2,850	2,851	3
TOTAL	65,218	64,480	65,256	65,258	65,408	152

UAs 403 & 404 – Special Education Instruction & School Leadership						
	2019	2020	2021	Preliminary Plan		*Difference
<i>Dollars in Thousands</i>	Actual	Actual	Adopted	2021	2022	2021-2022
Personal Services						
Full-Time Salaried - Pedagogical	\$1,893,903	\$1,980,792	\$2,098,261	\$2,098,261	\$2,302,522	\$204,261
Full-Time Salaried - Non-Pedagogical	307	193	490	490	496	7
Other Salaried & Unsalaried	36,123	35,517	29,035	29,035	29,822	787
Fringe Benefits	3,023	3,594	3,265	3,265	3,265	0
Additional Gross Pay	149,698	137,958	33,874	83,953	34,066	192
Overtime Civilian	407	280	0	0	0	0
Subtotal	\$2,083,460	\$2,158,335	\$2,164,925	\$2,215,003	\$2,370,171	\$205,246
Other Than Personal Services						
Contractual Services	\$1,360	\$1,567	\$826	\$826	\$826	\$0
OTPS Other	3,525	3,810	4,531	4,531	4,799	268
Subtotal	\$4,885	\$5,377	\$5,357	\$5,357	\$5,625	\$268
TOTAL	\$2,088,345	\$2,163,712	\$2,170,282	\$2,220,360	\$2,375,796	\$205,514
Positions						
Full-Time Positions - Pedagogical	29,133	29,426	30,540	30,540	32,270	1,730
Full-Time Positions - Non-Pedagogical	4	2	9	9	9	0
TOTAL	29,137	29,428	30,549	30,549	32,279	1,730

U/A 406 - Charter Schools						
<i>Dollars in Thousands</i>						
	FY19	FY20	FY21	Preliminary Plan		*Difference
<i>Dollars in Thousands</i>	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Other Than Personal Services						
Supplies and Materials	\$1,733	\$2,111	\$1,960	\$1,960	\$1,960	\$0
Property and Equipment	6,624	7,495	8,438	8,438	8,438	0
Other Services and Charges	5,824	5,631	5,631	5,631	5,631	0
Contractual Services	2,094,967	2,397,699	2,375,539	2,465,338	2,449,334	73,795
TOTAL	\$2,109,148	\$2,412,937	\$2,391,568	\$2,481,367	\$2,465,363	\$73,795
Funding						
City Funds			\$1,038,893	\$1,039,612	\$1,039,612	\$720
State			1,250,667	1,250,924	1,342,517	91,850
Federal - Other			6,500	6,500	6,500	0
TOTAL	\$0	\$0	\$2,296,060	\$2,297,037	\$2,388,630	\$92,570

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

UAs 407 & 408 –Universal Pre-Kindergarten						
	2019	2020	2021	Preliminary Plan		*Difference
<i>Dollars in Thousands</i>	Actual	Actual	Adopted	2021	2022	2021-2022
Personal Services						
Full-Time Salaried - Pedagogical	\$375,995	\$431,005	\$377,244	\$387,487	\$390,170	\$12,925
Full-Time Salaried - Non-Pedagogical	14,490	19,083	32,381	32,339	32,565	184
Other Salaried & Unsalaried	17,713	20,606	1,247	1,247	1,571	324
Fringe Benefits	126,850	163,026	134,934	138,292	137,064	2,130
Additional Gross Pay	32,357	33,004	1,304	11,657	1,399	95
Overtime Civilian	226	208	0	0	0	0
PS Other	0	0	0	0	0	0
Subtotal	\$567,632	\$666,931	\$547,111	\$571,021	\$562,769	\$15,657
Other Than Personal Services						
Contractual Services	\$352,937	\$386,678	\$463,949	\$484,793	\$487,680	\$23,731
Other Services & Charges	71,409	5,318	19,361	19,417	19,361	0
Property & Equipment	1,316	2,927	7,421	7,421	6,236	(1,186)
Supplies & Materials	12,841	10,684	13,888	14,188	7,888	(6,000)
Subtotal	\$438,502	\$405,608	\$504,619	\$525,819	\$521,165	\$16,546
TOTAL	\$1,006,134	\$1,072,539	\$1,051,730	\$1,096,840	\$1,083,934	\$32,203
Positions						
Full-Time Positions - Pedagogical	5,210	5,925	6,370	6,370	6,420	50
Full-Time Positions - Non-Pedagogical	212	252	219	219	219	0
TOTAL	5,422	6,177	6,589	6,589	6,639	50

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

U/As 415 & 416 - School Support						
<i>Dollars in Thousands</i>						
	FY19	FY20	FY21	Preliminary Plan		*Difference
<i>Dollars in Thousands</i>	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Personal Services						
Fringe Benefits	\$21	\$48	\$0	\$0	\$0	\$0
Full-Time Salaried - Civilian	105,886	112,790	57,858	75,509	72,948	15,090
Full-Time Salaried - Pedagogical	162,697	180,609	193,350	192,741	182,071	(11,279)
Other Salaried	109	100	8	8	8	0
Overtime - Civilian	1,246	857	1,038	1,038	1,037	(1)
Unsalaries	2,404	842	4,028	4,027	4,054	26
Additional Gross Pay	18,228	13,373	10,785	10,785	11,016	230
Additional Gross Pay - Labor Reserve	13,351	21,910	0	4,474	0	0
Subtotal	\$303,942	\$330,531	\$267,067	\$288,582	\$271,133	\$4,066
Other Than Personal Services						
Supplies and Materials	\$4,506	\$3,016	-\$698	\$717	\$2,751	\$3,449
Fixed and Misc Charges	49	50	0	0	0	0
Property and Equipment	2,379	1,757	1,339	1,339	1,089	(250)
Other Services and Charges	10,731	9,688	1,730	1,730	2,028	299
Contractual Services	18,485	16,561	17,494	19,664	17,494	0
Subtotal	36,149	31,071	19,865	23,449	23,363	3,498
TOTAL	\$340,091	\$361,602	\$286,932	\$312,031	\$294,496	\$7,564
Funding						
City Funds			\$168,919	\$194,018	\$176,483	\$7,564
State			118,013	118,013	118,013	0
TOTAL	\$0	\$0	\$286,932	\$312,031	\$294,496	\$7,564
Budgeted Headcount						
Full-Time Positions - Civilian	1,459	1,486	1,250	1,248	1,285	35
Full-Time Positions - Pedagogical	1,298	1,445	1,452	1,452	1,415	(37)
TOTAL		2,931	2,702	2,700	2,700	(2)

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

Citywide SE- UAs 421 & 422						
<i>Dollars in Thousands</i>						
	2019	2020	2021	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2021	2022	2021-2022
Personal Services						
Full-Time Salaried - Pedagogical	\$1,021,365	\$1,071,944	\$1,042,740	\$1,042,740	\$1,125,400	\$82,660
Full-Time Salaried - Non-Pedagogical	75,354	81,740	74,334	74,334	75,994	1,660
Other Salaried & Unsalaried	62,123	63,042	52,330	52,330	53,581	1,251
Fringe Benefits	387	310	216	216	216	0
Additional Gross Pay	140,689	127,196	51,857	86,377	52,599	742
Overtime Civilian	1,784	1,275	1,300	1,300	1,300	0
PS Other	1	7	0	0	0	0
Subtotal PS	\$1,301,704	\$1,345,514	\$1,222,777	\$1,257,296	\$1,309,090	\$86,314
Other Than Personal Services						
Contractual Services	\$4,082	\$3,223	\$4,174	\$4,174	\$4,174	\$0
OTPS Other	17,439	13,433	19,369	19,369	19,369	\$0
Subtotal OTPS	\$21,521	\$16,656	\$23,543	\$23,543	\$23,543	\$0
Subtotal Citywide SE	\$1,323,225	\$1,362,170	\$1,246,320	\$1,280,840	\$1,332,634	\$86,314
SE Instructional Support - UAs 423 & 424						
Personal Services						
Full-Time Salaried - Pedagogical	\$115,232	\$124,150	\$170,643	\$170,643	\$173,130	\$2,486
Full-Time Salaried - Non-Pedagogical	166,022	172,339	158,947	158,921	181,842	22,895
Other Salaried & Unsalaried	33,656	39,654	32,764	32,764	32,951	188
Fringe Benefits	683	723	450	450	450	0
Additional Gross Pay	46,032	46,343	16,078	24,846	16,082	4
Overtime Civilian	6,134	4,828	183	183	183	0
PS Other	0	2	0	0	0	0
Subtotal PS	\$367,760	\$388,038	\$379,066	\$387,807	\$404,638	\$25,573
Other Than Personal Services						
Contractual Services	\$256,826	\$270,190	\$268,567	\$272,087	\$275,866	\$7,299
OTPS Other	21,988	21,815	26,255	28,645	27,255	1,000
Subtotal OTPS	\$278,814	\$292,005	\$294,821	\$300,731	\$303,120	\$8,299
Subtotal SE Instructional Support	\$646,574	\$680,043	\$673,887	\$688,538	\$707,759	\$33,872
TOTAL CW SE & SE INSTR. SUPPORT	\$1,969,798	\$2,042,212	\$1,920,207	\$1,969,378	\$2,040,392	\$120,185
Positions						
Full-Time Positions - Pedagogical	16,411	16,939	15,877	15,877	16,840	963
Full-Time Positions - Non-Pedagogical	3,314	3,412	3,096	3,096	3,372	276
TOTAL	19,725	20,351	18,973	18,973	20,212	1,239

**The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.*

U/As 435 & 436 - School Facilities						
<i>Dollars in Thousands</i>						
	FY19	FY20	FY21	Preliminary Plan		*Difference
<i>Dollars in Thousands</i>	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$57,429	\$60,097	\$66,486	\$67,276	\$66,797	\$310
Overtime - Civilian	6,764	4,854	1,516	1,516	1,516	0
Unsalaries	100,023	106,961	112,422	112,422	112,422	0
Additional Gross Pay	960	3,097	214	214	214	0
Additional Gross Pay - Labor Reserve	10,199	9,481	0	13,538	0	0
Subtotal	\$175,376	\$184,490	\$180,638	\$194,966	\$180,949	\$310
Other Than Personal Services						
Supplies and Materials	\$54,782	\$79,062	\$43,172	\$93,927	\$43,172	\$0
Fixed and Misc Charges	85,379	93,623	0	0	0	0
Property and Equipment	3,279	3,627	563	15,348	4,118	3,555
Other Services and Charges	8,044	7,101	7,796	7,796	7,800	3
Contractual Services	874,624	849,527	833,033	887,806	818,139	(14,894)
Subtotal	1,026,108	1,032,941	884,565	1,004,878	873,229	(11,336)
TOTAL	\$1,201,484	\$1,217,431	\$1,065,203	\$1,199,845	\$1,054,178	(\$11,025)
Funding						
City Funds			\$812,459	\$301,280	\$812,727	\$269
Other Categorical			73,687	73,687	68,490	(5,197)
State			172,536	122,290	166,439	(6,097)
Federal - CD			5,849	33,111	5,849	0
Federal - Other			0	630,999	0	0
Intra City			673	38,478	673	0
TOTAL	\$0	\$0	\$1,065,203	\$1,199,845	\$1,054,178	(\$11,025)
Budgeted Headcount						
Full-Time Positions - Civilian	612	645	649	649	649	0
TOTAL	612	645	649	649	649	0

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

U/A 438 - Pupil Transportation						
<i>Dollars in Thousands</i>						
	FY19	FY20	FY21	Preliminary Plan		*Difference
<i>Dollars in Thousands</i>	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Other Than Personal Services						
Special Education Buses	\$856,556	\$858,753	\$788,706	\$953,432	\$788,096	(\$610)
General Education Buses	399,055	366,553	371,281	371,281	384,705	13,424
GE Franchise Bus Payment	10,629	11,450	15,450	15,450	15,450	0
MTA Subsidy	90,023	0	45,000	45,000	45,000	0
SIRT Subsidy	1,222	1,100	1,723	1,723	1,723	0
TL Match for Chp 683	14,726	14,726	14,726	0	14,726	0
Financial Plan Savings	0	0	-50,948	-948	0	50,948
TOTAL	\$1,372,210	\$1,252,582	\$1,185,939	\$1,385,939	\$1,249,701	\$63,762
Funding						
City Funds			\$281,094	\$481,094	\$415,281	\$134,187
Other Categorical			300	300	300	0
State			904,544	904,544	834,120	(70,425)
TOTAL	\$0	\$0	\$1,185,939	\$1,385,939	\$1,249,701	\$63,762

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

UAs 439 & 440 - School Food						
<i>Dollars in Thousands</i>	2019	2020	2021	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2021	2022	2021-2022
Personal Services						
Full-Time Salaried - Pedagogical	(\$0)	\$0	\$0	\$0	\$0	\$0
Full-Time Salaried - Non-Pedagogical	72,950	75,021	68,601	68,534	67,285	(1,316)
Other Salaried & Unsalaries	155,160	158,284	161,552	161,549	161,552	0
Additional Gross Pay	14,878	8,220	2,361	2,361	2,361	0
Overtime Civilian	3,924	3,277	3,740	3,740	3,740	0
Fringe Benefits	614	632	0	0	0	0
PS Other	18	38	0	0	0	0
Subtotal	\$247,544	\$245,472	\$236,254	\$236,184	\$234,939	(\$1,315)
Other Than Personal Services						
Contractual Services	\$20,254	\$14,979	\$11,543	\$11,543	\$11,543	\$0
Professional Services	4,898	3,467	1,084	1,084	1,084	0
Fixed & Misc Charges	0	0	1,091	1,091	1,091	0
Other Services & Charges	7,050	6,021	2,572	1,972	1,972	(600)
Property & Equipment	11,285	6,017	3,213	3,813	3,813	600
Supplies & Materials	228,237	194,316	274,418	332,746	275,784	1,365
Subtotal	\$271,725	\$224,800	\$293,921	\$352,248	\$295,286	\$1,365
TOTAL	\$519,269	\$470,272	\$530,175	\$588,432	\$530,225	\$50
Positions						
Full-Time Positions - Non-Pedagogical	1,760	1,703	1,709	1,709	1,709	0
TOTAL	1,760	1,703	1,709	1,709	1,709	0

U/A 442 - School Safety						
<i>Dollars in Thousands</i>	FY19	FY20	FY21	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Other Than Personal Services						
Other Services and Charges	\$395,200	\$395,184	\$427,357	\$427,063	\$424,932	(\$2,426)
TOTAL	\$395,200	\$395,184	\$427,357	\$427,063	\$424,932	(\$2,426)
Funding						
City Funds			\$416,827	\$416,533	\$414,402	(\$2,426)
State			10,530	10,530	10,530	0
TOTAL	\$0	\$0	\$427,357	\$427,063	\$424,932	(\$2,426)

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

U/A 444 - Energy & Leases						
<i>Dollars in Thousands</i>						
	FY19	FY20	FY21	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Other Than Personal Services						
Leases - Administration & Citywide	\$45,967	\$52,964	\$64,520	\$64,520	\$64,520	\$0
Leases - EarlyLearn	0	40,518	45,074	47,424	45,074	0
Leases - K-12	210,282	232,617	162,608	220,608	175,452	12,844
Heat, Light, Power & Fuel	285,560	250,378	300,943	300,943	300,944	1
TOTAL	\$541,808	\$576,478	\$573,144	\$633,494	\$585,989	\$12,845
Funding						
City Funds			\$501,199	\$561,549	\$514,044	\$12,845
State			71,945	71,945	71,945	0
TOTAL	\$0	\$0	\$573,144	\$633,494	\$585,989	\$12,845

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

U/As 453 & 454 - Central Administration						
<i>Dollars in Thousands</i>						
	FY19	FY20	FY21	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$195,276	\$214,343	\$171,153	\$168,965	\$175,960	\$4,807
Full-Time Salaried - Pedagogical	14,698	15,485	13,588	13,443	10,402	(3,186)
Other Salaried	792	784	679	671	683	4
Overtime - Civilian	1,889	2,256	1,127	1,127	1,127	0
Unsalaries	197	379	161	158	164	2
Additional Gross Pay	7,407	8,673	(1,945)	2,461	2,467	4,412
Additional Gross Pay - Labor Reserve	2,272	5,208	0	994	0	0
Other	(151)	(225)	0	0	0	0
Subtotal	\$222,380	\$246,903	\$184,764	\$187,820	\$190,803	\$6,039
Other Than Personal Services						
Supplies and Materials	\$19,854	\$27,168	\$5,381	\$6,830	\$15,181	\$9,800
Fixed and Misc Charges	211	308	98	248	98	0
Property and Equipment	5,960	5,909	3,023	2,915	2,147	(876)
Other Services and Charges	27,970	25,559	30,444	33,235	24,988	(5,456)
Contractual Services	106,565	100,831	71,571	121,271	64,001	(7,571)
Subtotal	\$160,559	\$159,775	\$110,518	\$164,499	\$106,415	(\$4,103)
TOTAL	\$382,939	\$406,678	\$295,281	\$352,318	\$297,218	\$1,936
Funding						
City Funds			\$198,623	\$204,740	\$200,559	\$1,936
Federal - Other			34,445	34,445	34,445	
Other Categorical			6,443	44,828	6,443	
State			55,771	55,771	55,771	0
TOTAL	\$0	\$0	\$295,281	\$339,785	\$297,218	\$1,936
Budgeted Headcount						
Full-Time Positions - Civilian	2,287	2,497	2,141	2,141	2,141	0
Full-Time Positions - Pedagogical	107	104	54	54	54	0
TOTAL		2,601	2,195	2,195	2,195	0

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

U/A 461 - Fringe Benefits						
<i>Dollars in Thousands</i>						
	FY19	FY20	FY21	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Personal Services						
Additional Gross Pay	\$71	\$53	\$75	\$75	\$75	\$0
P.S. Other	0	36	0	0	0	0
Fringe Benefits	64,032	72,562	70,312	70,749	70,437	124
Fringe Benefits - FICA	869,653	872,152	830,004	861,739	839,187	9,183
Fringe Benefits - Health Insurance	2,174,272	2,241,456	2,515,640	2,530,445	2,755,789	240,149
Fringe Benefits - SWB	496,578	509,779	536,804	499,251	575,014	38,209
TOTAL	\$3,604,606	\$3,696,039	\$3,952,836	\$3,962,258	\$4,240,502	\$287,666
Funding						
City Funds			\$2,627,871	\$2,637,293	\$2,915,537	\$287,666
Other Categorical			33,464	33,464	33,464	0
State			1,291,501	1,291,501	1,291,501	0
TOTAL	\$0	\$0	\$3,952,836	\$3,962,258	\$4,240,502	\$287,666

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

U/A 470 - Special Education Pre-Kindergarten						
<i>Dollars in Thousands</i>						
	2019	2020	2021	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2021	2022	2021-2022
Other Than Personal Services						
Tuition	\$441,722	\$473,853	\$452,833	\$452,833	\$452,833	\$0
Professional Services	195,517	184,450	299,607	299,607	317,607	18,000
Pupil Transportation	97,139	99,947	112,266	112,266	112,266	0
Fixed & Misc Charges	0	5,174	0	0	0	0
TOTAL	\$734,378	\$763,424	\$864,706	\$864,706	\$882,706	\$18,000

UA 472 - Contract Schools, Carter Cases, Blind & Deaf						
<i>Dollars in Thousands</i>						
	2019	2020	2021	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2021	2022	2021-2022
Other Than Personal Services						
In State Contract Schools	\$285,708	\$255,427	\$331,051	\$331,051	\$336,017	\$4,966
Out of State Contract Schools	32,260	26,355	33,354	33,354	33,854	500
Carter Cases	499,255	710,042	405,576	625,576	445,741	40,166
Foster Care Non-resident Tuition	17,783	31,571	17,805	17,805	17,805	0
Blind & Deaf Schools	59,462	50,151	59,000	59,000	59,000	0
TL Match for Chp 683	17,393	17,286	17,509	17,509	17,509	0
TOTAL	\$911,860	\$1,090,833	\$864,295	\$1,084,295	\$909,927	\$45,632

U/A 474 - Non-Public Schools						
<i>Dollars in Thousands</i>						
	FY19	FY20	FY21	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Other Than Personal Services						
Supplies and Materials	\$1,498	\$1,701	\$3,403	\$3,403	\$3,403	\$0
Fixed and Misc Charges	58,443	60,175	59,753	60,418	59,215	(538)
Property and Equipment	16,552	16,037	32,442	47,736	32,442	0
TOTAL	\$76,493	\$77,913	\$95,598	\$111,557	\$95,060	(\$538)
Funding						
City Funds			\$56,707	\$56,707	\$56,169	(\$538)
Intra City			0	665	0	
State			38,891	54,185	38,891	0
TOTAL	\$0	\$0	\$95,598	\$111,557	\$95,060	(\$538)

*The difference of Fiscal 2021 Adopted Budget compared to Fiscal 2022 Preliminary Budget.

U/As 481 & 482 – Categorical Programs						
<i>Dollars in Thousands</i>						
	FY19	FY20	FY21	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY21	FY22	FY21-FY22
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$35,901	\$42,529	\$80,447	\$81,243	\$80,628	\$181
Full-Time Salaried - Pedagogical	461,820	435,726	525,807	525,798	535,419	9,612
Other Salaried	0	97	2	2	2	0
Overtime - Civilian	687	552	813	813	813	0
Unsalaries	98,729	91,067	104,447	106,888	106,216	1,770
Additional Gross Pay	117,472	84,223	80,933	81,123	83,059	2,126
Additional Gross Pay - Labor Reserve	35,110	29,876	0	13,391	0	0
Other	25	0	0	0	0	0
Pensions	0	0	98	0	0	(98)
Fringe Benefits	5,723	6,339	10,026	10,026	10,026	0
Fringe Benefits - FICA	51,336	50,841	69,901	69,902	69,901	0
Fringe Benefits - Health Insurance	120,428	119,147	150,762	150,860	150,860	98
Fringe Benefits - SWB	13,311	15,826	21,867	21,867	21,867	0
Subtotal	\$940,541	\$876,223	\$1,045,103	\$1,061,913	\$1,058,791	\$13,688
Other Than Personal Services						
Supplies and Materials	\$187,495	\$178,837	\$195,898	\$235,305	\$181,921	(\$13,978)
Fixed and Misc Charges	12,022	10,522	14,784	14,784	14,784	0
Property and Equipment	24,109	15,779	24,629	24,637	24,629	0
Other Services and Charges	173,490	152,675	133,722	135,184	155,023	21,300
Contractual Services	366,842	380,559	386,332	433,471	368,037	(18,296)
Subtotal	\$763,958	\$738,371	\$755,366	\$843,380	\$744,393	(\$10,973)
TOTAL	\$1,704,500	\$1,614,594	\$1,800,469	\$1,905,293	\$1,803,184	\$2,715
Funding						
City Funds			\$31,116	\$44,394	\$44,804	\$13,688
Federal - CD			11,370	61,777	1,696	(9,674)
Federal - Other			1,185,503	1,275,052	1,185,503	0
Intra City			9,306	18,267	9,306	0
Other Categorical			49,700	56,377	49,700	0
State			\$513,474	\$449,426	\$512,175	(1,299)
TOTAL	\$0	\$0	\$1,800,469	\$1,905,293	\$1,803,184	\$2,715
Budgeted Headcount						
Full-Time Positions - Civilian	672	683	706	706	706	0
Full-Time Positions - Pedagogical	5,360	4,923	6,593	6,593	6,593	0
TOTAL		5,606	7,299	7,299	7,299	0

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