New York City Council
Hon. Adrienne Adams, Speaker of the Council
Hon. Joseph, Chair, Education Committee

Report on the Fiscal 2026 Preliminary Plan for the Committee on Education

Tanisha S. Edwards, Chief Financial Officer and Deputy Chief of Staff
Richard Lee, Director
Jonathan Rosenberg, Managing Deputy Director
Chima Obichere, Deputy Director
Eisha Wright, Deputy Director
Paul Scimone, Deputy Director
Elizabeth Hoffman, Assistant Director

Prepared By: Andrew Lane-Lawless, Senior Analyst
Grace Amato, Financial Analyst
Aliya Ali, Unit Head

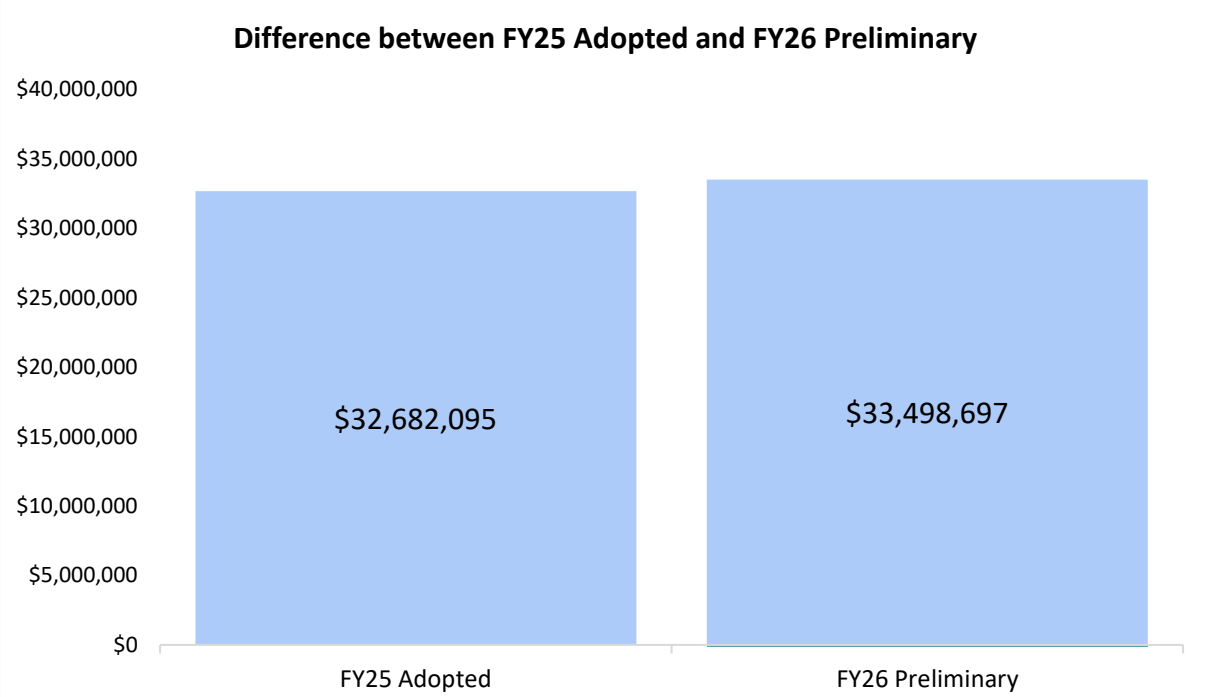
Assisted By: Imani Mayo, Albert E. Vann Fellow

Fiscal 2026 Preliminary Plan

FY25	FY26
$969 million since Adopt.	$225 million since Adopt.
$631 million since Nov.	$151 million since Nov.

Department of Education Budget Overview

The Preliminary Financial Plan for Fiscal 2025-2029 (Preliminary Plan), includes a proposed Fiscal 2026 budget of $33.5 billion for the Department of Education (DOE or the Department). The Department's projected Fiscal 2026 budget represents 29.3 percent of the City's proposed Fiscal 2026 budget in the Preliminary Plan. DOE's Fiscal 2026 budget in the Preliminary Plan is $151.1 million (0.5 percent) greater than its $33.3 billion Fiscal 2026 budget in the November Financial Plan. The Fiscal 2026 Preliminary Budget is $816.6 million greater than the Fiscal 2025 Adopted Budget.

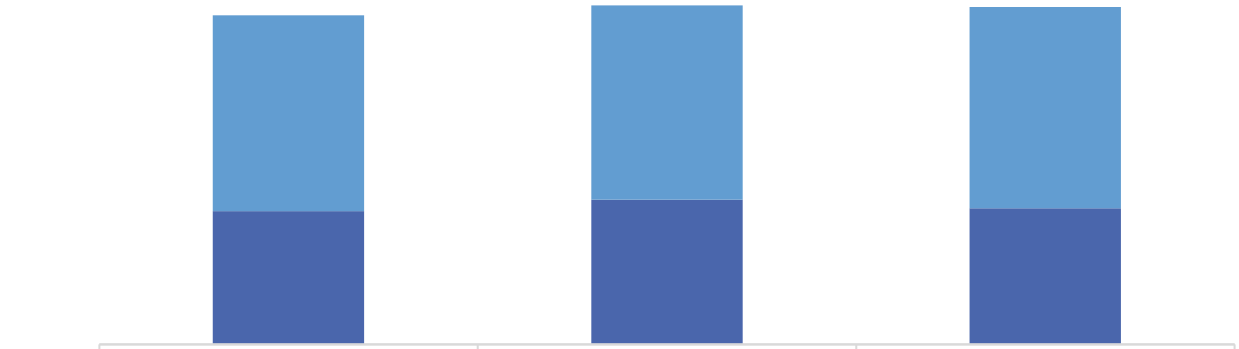


Dollars in Thousands
Source: New York City Office of Management and Budget

PS and OTPS:

PS:
$19.9 billion

OTPS:
$13.5 billion



	FY25 Adopted	FY25 Preliminary	FY26 Preliminary
PS	$19,467,478	$19,269,337	$19,974,709
OTPS	$13,214,617	$14,382,574	$13,523,987

Dollars in Thousands
Source: New York City Office of Management and Budget

DOE Financial Summary

Dollars in Thousands	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Budget by Unit of Appropriation						
General Education Instruction - PS	$6,951,324	$7,499,347	$7,770,941	$7,760,592	$7,843,691	$72,749
General Education Instruction - OTPS	869,897	930,741	1,059,924	931,027	784,937	(274,987)
Special Education Instruction - PS	2,162,561	2,394,423	2,609,372	2,596,572	2,938,029	328,658
Special Education Instruction - OTPS	6,346	7,080	9,825	9,825	9,825	0
Charter Schools	2,911,909	3,144,896	3,169,739	3,311,650	3,384,434	214,696
Universal Pre-K - PS	754,958	816,513	791,427	809,457	779,982	(11,445)
Universal Pre-K - OTPS	929,232	966,602	828,902	825,681	686,813	(142,089)
Early Childhood Programs - PS	23,509	24,929	55,046	25,046	25,915	(29,131)
Early Childhood Programs - OTPS	531,603	467,497	405,705	456,763	454,368	48,663
School Support Organization - PS	304,773	324,321	279,350	282,108	290,730	11,380
School Support Organization - OTPS	23,960	9,583	40,824	40,843	21,831	(18,993)
Citywide Special Education - PS	1,311,902	1,445,355	1,459,103	1,447,946	1,506,446	47,343
Citywide Special Education - OTPS	33,192	39,990	24,039	25,241	24,332	293
Special Education Instructional Support - PS	389,014	430,526	446,571	440,735	413,541	(33,030)
Special Education Instructional Support - OTPS	278,705	401,842	334,847	568,911	374,948	40,101
Division of Technology - PS	0	0	0	0	56,249	56,249
Division of Technology - OTPS	0	0	0	0	75,601	75,601
School Facilities - PS	173,680	191,423	198,394	200,943	201,536	3,143
School Facilities - OTPS	1,314,725	1,395,118	1,035,789	1,210,363	1,067,629	31,840
Student Transportation - PS	0	8,952	11,223	11,223	11,403	180
Student Transportation - OTPS	1,703,435	1,721,838	1,882,656	1,882,656	1,950,407	67,750
School Food Services - PS	248,008	247,080	279,389	290,889	297,647	18,258
School Food Services - OTPS	270,996	286,493	295,286	329,586	329,286	34,000
School Safety	342,554	362,305	339,844	339,844	371,995	32,152
Energy and Leases	763,199	751,921	835,756	835,756	835,832	77
Central Administration - PS	239,171	252,001	153,270	156,565	103,489	(49,782)
Central Administration - OTPS	152,667	168,142	134,328	227,251	41,178	(93,150)
Fringe Benefits	3,729,425	3,917,783	4,340,295	4,174,984	4,417,910	77,614
Special Education Pre-K Contracts	788,474	835,302	922,706	922,706	922,706	0
Charter/Contract/Foster Care	1,430,286	1,565,917	1,009,927	1,443,927	1,298,927	289,000
Non-Public Schools	90,171	104,137	104,081	162,239	107,191	3,109
Categorical Programs - PS	1,299,324	1,182,013	1,073,096	1,072,276	1,088,141	15,045
Categorical Programs - OTPS	1,476,483	1,473,577	780,439	858,307	781,748	1,309
TOTAL	**$31,505,484**	**$33,367,648**	**$32,682,095**	**$33,651,911**	**$33,498,697**	**$816,601**
Funding						
City Funds			$16,782,392	$17,422,687	$17,703,309	$920,917
Other Categorical			159,397	168,283	159,397	0
State			13,538,557	13,676,686	13,535,308	(3,250)
Federal - Community Development			2,963	2,963	2,963	0

Dollars in Thousands	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 – FY25
Federal - Other			2,190,016	2,302,318	2,090,016	(100,000)
Intra-city			8,770	78,974	7,703	(1,066)
TOTAL			**$32,682,095**	**$33,651,911**	**$33,498,697**	**$816,601**
Budgeted Headcount						
Full-Time Positions - Civilian	12,780	13,052	12,827	12,910	12,348	(479)
Full-Time Equivalent Positions	116,660	118,167	125,188	125,188	123,369	(1,819)
TOTAL	**$129,440**	**$131,219**	**$138,015**	**$138,098**	**$135,717**	**($2,298)**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

Source: New York City Office of Management and Budget

DOE Contract Budget:

FY26 Contract Budget: $10.8 billion

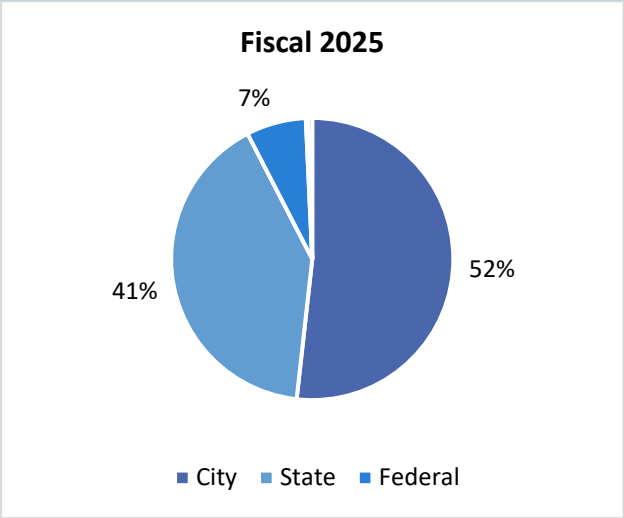
Number of Contracts in FY26: 6,362

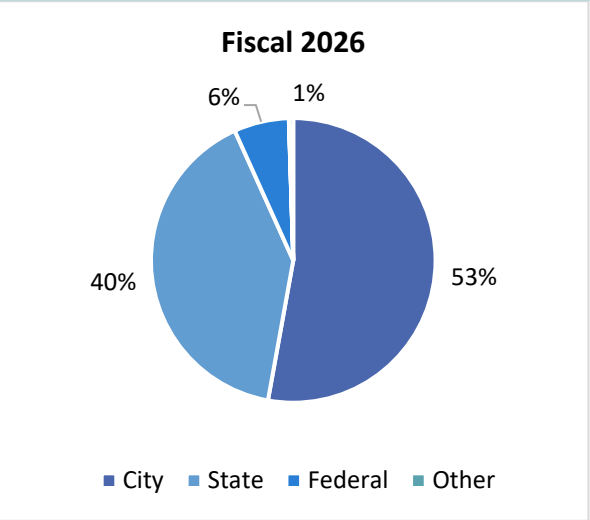
Dollars in Thousands

Category	FY25 Adopted	Number of Contracts	FY26 Preliminary	Number of Contracts
Bank Charges - Public Assistance Accounts	$154	1	$154	1
Bus Transportation and Reimbursable Programs	40	1	40	1
Charter Schools	3,171,563	235	3,385,563	235
Cleaning Services	84	2	84	2
Contractual Services - General	26,517	10	24,307	10
Data Processing Equipment Maintenance	23,102	77	23,102	77
Day Care of Children	360,115	669	408,778	669
Education and Recreation Expenditures for Youth Programs	21,725	121	9,275	121
Head Start	81,004	89	81,004	89
Maintenance and Operation of Infrastructure	995,297	418	951,675	419
Maintenance and Repairs - Motor Vehicle Equip	750	7	750	7
Office Equipment Maintenance	1,535	58	1,535	58
Payments to Delegate Agencies	59	1	59	1
Pmt to Contract & Corporate Schools for Handicapped Kids	2,128,482	1,781	2,133,482	1,781
Printing Services	11,648	54	11,099	55
Prof. Services - Accounting and Auditing Services	2,382	3	6,481	3
Prof. Services - Computer Services	45,679	83	43,872	83
Prof. Services - Curriculum and Professional Develop.	150,926	606	136,873	606
Prof. Services - Direct Educational Services to Students	1,008,203	1,149	1,239,869	1,149
Prof. Services - Engineering and Architectural Services	3,702	6	3,702	6
Prof. Services - Legal Services	27,712	56	58,026	56
Prof. Services - Other	202,768	435	232,430	435
Security Services	252	3	252	3
Telecommunications Maintenance	12,626	48	10,626	48
Temporary Services	30,142	77	30,065	77
Training Program for City Employees	6,054	4	4,270	2
Transportation Of Pupils	1,971,299	344	2,039,066	344
Transportation Services	4,882	24	4,882	24
TOTAL	**$10,288,701**	**6,362**	**$10,841,321**	**6,362**

Source: New York City Office of Management and Budget

DOE Budget by Funding Source





Source: New York City Office of Management and Budget

The Department of Education budget includes City, State, Federal, Intra-City and other Categorical funding. In Fiscal 2025, Intra-City and Other Categorical funding comprised less than 1 percent of DOE's funding sources. In Fiscal 2026, Intra-City and Other Categorical funding comprise 1 percent of DOE's funding sources.

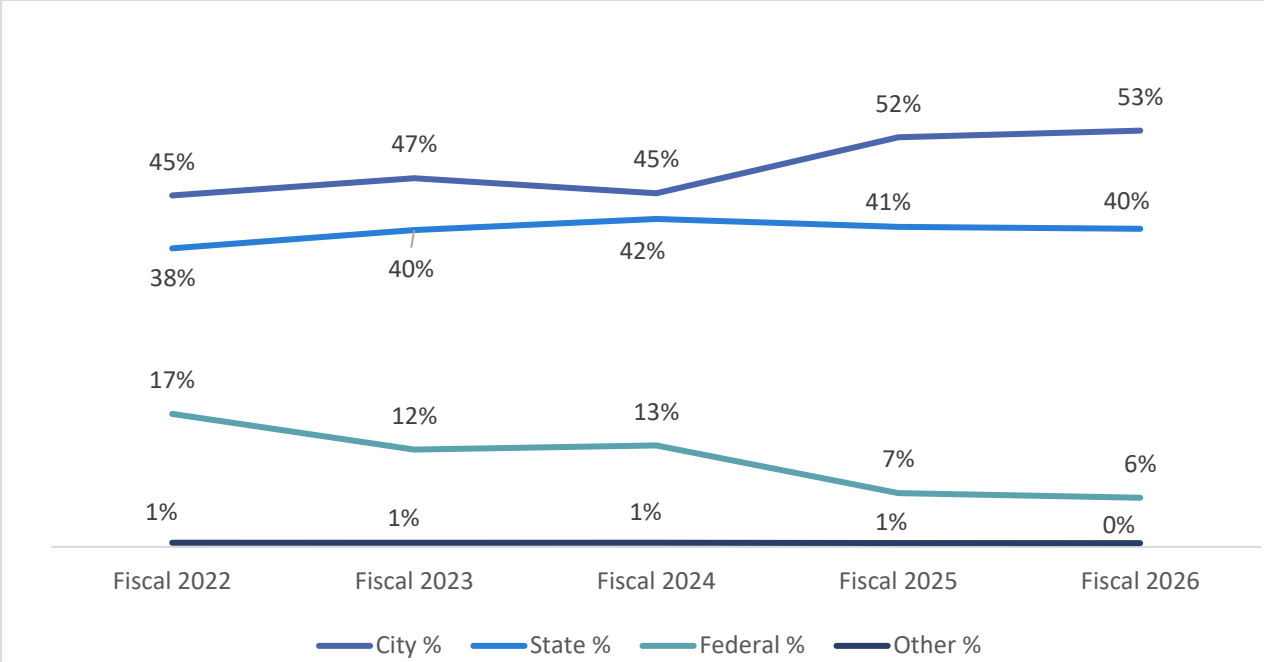
City Funding. City tax levy funds approximately 53 percent ($17.7 billion) of DOE's Fiscal 2026 budget in the Preliminary Plan. DOE's Fiscal 2026 budget includes $921 million more in City funding than in the Fiscal 2025 Adopted Budget. The increase is primarily driven by collective bargaining contracts, primarily for the United Federation of Teachers (UFT) and Council of School Supervisors and Administrators (CSA), as well as greater spending for charter schools and Carter Cases.

State Funding. State funding accounts for approximately 40 percent ($13.5 billion) of DOE's Fiscal 2026 budget in the Preliminary Plan, $3 million less than the amount of State funding recognized in the Fiscal 2025 Adopted Budget. State funding is primarily made up of Foundation Aid, which accounts for 73 percent of State funding in DOE's Fiscal 2026 Preliminary budget. The Preliminary Plan includes $588 million less Foundation Aid than what was proposed in the State's Fiscal 2026 Executive Budget for school aid to New York City. Further discussion on State funding can be found in the Federal and State budget risks section.

Federal Funding. Federal funding accounts for approximately six percent ($2.1 billion) of DOE's Fiscal 2026 budget in the Preliminary Plan, $100 million less than the amount of federal funding recognized in the Fiscal 2025 Adopted Budget. The difference is due to the expiration of the last $212 million in American Rescue Plan funding at the end of Fiscal 2025. Further discussion on federal funding can be found in the Federal and State budget risks section.

Over the past five fiscal years, as federal stimulus funds have been expended, City tax levy has disproportionately been used to replace the cost of programs previously covered by federal funding, in addition to covering larger shares of programs like Pre-K over time. The chart below presents the change since Fiscal 2022 of City, State and Federal funding as a share of DOE's overall budget. The Fiscal 2022 to Fiscal 2024 show numbers as of their Adopted Plans and the Fiscal 2025 and Fiscal 2026 numbers are of the Preliminary Plan. The chart demonstrates the decline in federal funding and the increase in City funding over the last few years and in the early years of the Financial Plan period.

Funding Sources Share of DOE Budget, Fiscal 2022-2026.



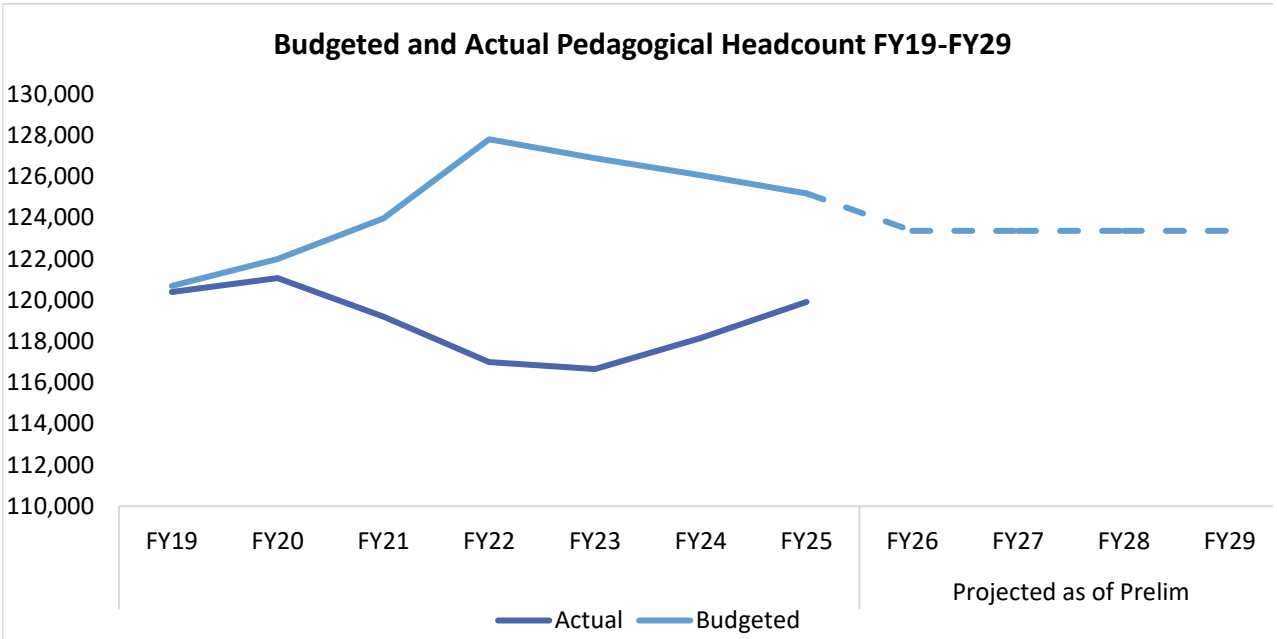
Source: Mayor's Office of Management and Budget

FY26 Budgeted Headcount:

FY26 Pedagogical Budgeted Headcount: 123,369

Actual Pedagogical Headcount as of January: 119,925

Pedagogical Vacancies as of January: 5,263



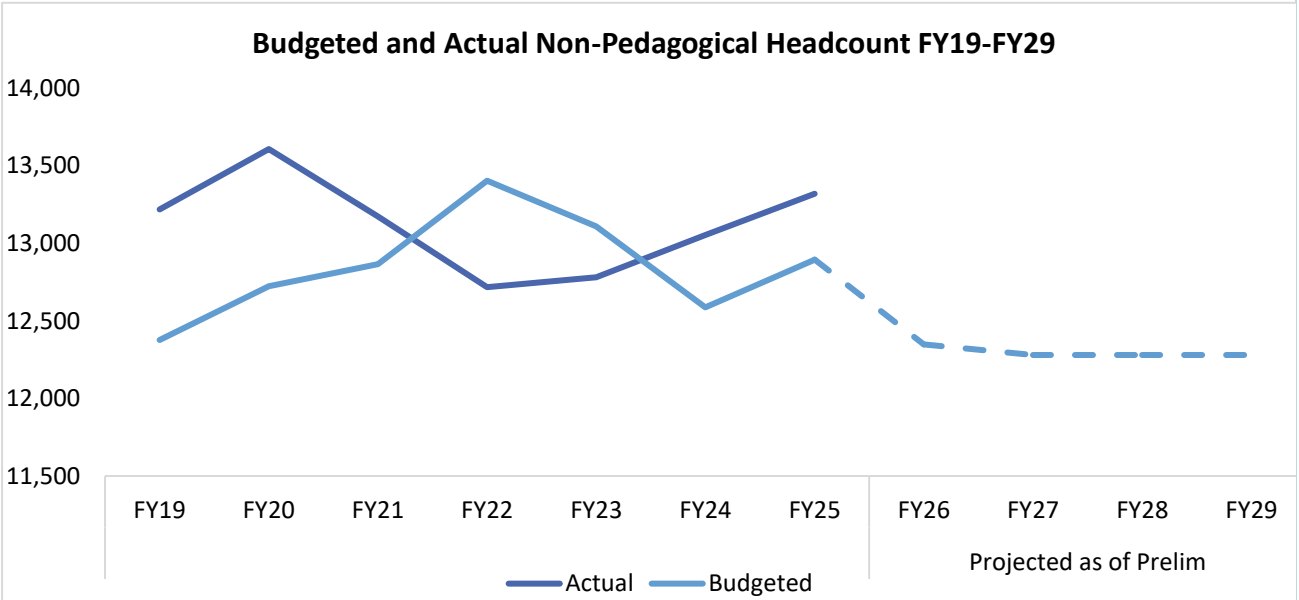
Source: New York City Office of Management and Budget

Note: Budgeted and actual headcounts are as of the end of the fiscal year, except for FY26 where budgeted headcount

FY26 Non-Pedagogical Budgeted Headcount: 12,348

Actual Non-Pedagogical Headcount as of January: 13,318

Non-Pedagogical Vacancies as of January: (423)



Source: New York City Office of Management and Budget

The DOE's current Fiscal 2025 full-time budgeted headcount is 138,098: 125,188 pedagogical positions and 12,910 for non-pedagogical positions. As the non-pedagogical chart shows, budgeted headcount has been decreasing since Fiscal 2022 while actual headcount has actually increased and is now above the budgeted level.

For Pedagogical positions, in Fiscal 2022 the DOE had over 10,000 vacancies or an 8.5 percent vacancy rate, the largest vacancy rate among teaching and other pedagogical positions in recent history. The number of pedagogical vacancies has decreased since then, as a result of both the decrease in the budgeted headcount and an increase in the active headcount. The DOE currently has 5,263 pedagogical vacancies in Fiscal 2025.

The table below shows the pedagogical headcount broken down by area. The vacancy rates among pedagogical positions in general education and special education are low. Vacancies are high among Early Childhood Education (ECE) positions and are very high in Categorical programs. However, that unit of appropriation funds a variety of services for students largely funded by federal and state dollars and has not had a budgeted headcount realignment since the federal stimulus funding lapsed from the budget in Fiscal 2024.

Pedagogical Headcount By Area

Area	Fiscal 2025 Budget	Fiscal 2025 Actual	Vacancy Rate
Categorical Programs	7,162	3,546	51%
Early Childhood Education	8,024	6,826	15%
General Education	60,098	60,858	(1%)
School Support and Other	1,383	1,655	(20%)
Special Education	48,521	47,040	3%

Preliminary Plan Changes

Dollars in Millions

FY26 Changes in Preliminary Plan:

Total: $151.1 million

New Needs: $129.3 million

Other Adjustments: $21.9 million

Significant Preliminary Plan Changes

New Needs

- **Carter Cases**. The Preliminary Plan includes an additional $275 million in Fiscal 2025 for Carter Cases. This brings the Fiscal 2025 budget to $1.1 billion for Carter Cases which includes tuition payments, mandated services vouchers, legal expenses and other funding for due process claims. In the November Plan, $159 million was added for Carter Cases to cover direct education services. The funding added in the Preliminary Plan is for payments and contracts.
- **Charter Schools**. The Preliminary Plan includes an additional $87 million for Charter Schools in Fiscal 2025. This is a City funding adjustment coupled with recognizing increased State revenue, to account for the increase in charter school enrollment, lease costs, and tuition rate increases. Given that State mandated tuition rates have been increasing and lease costs

for existing sites continue to increase, more funding will likely need to be added for Fiscal 2025 and the outyears in future plans.

- **Nurses.** The Preliminary Plan includes an additional $192 million for contract nurses in Fiscal 2025 only. This additional funding will cover costs for contract nurses who work with special education students in a one-to-one ratio as well as contracted nurses who work in a school building, as at least one nurse is required in each school. Funding for school nurses is shared between DOE and the Department of Health and Mental Hygiene. The Fiscal 2025 budget currently includes $229 million for contract nurses, but only $35.6 million in Fiscal 2026 and the outyears.
- **Summer Rising.** The Preliminary Plan includes an additional $80 million in Fiscal 2026 for Summer Rising programming. The $80 million was originally funded in Fiscal 2024 with lapsing federal stimulus dollars and replaced with City dollars in Fiscal 2025 but was not baselined. This funding is intended to keep programming at the same level as Fiscal 2025. The Preliminary Plan includes the $80 million for Summer Rising in Fiscal 2026 but does not include funding for Summer Rising in the outyears.
- **Pathways Expansion.** The Plan includes an additional $17.5 million in baselined City funding starting in Fiscal 2026 for the expansion of the Pathways program. This addition brings the total budget for the program to $70.5 million. There was $53 million in baselined State funding added in the Fiscal 2025 Executive Plan.
- **Learning to Work.** The Preliminary Plan includes an additional $31 million in City funding added in Fiscal 2026 only. The additional funding is intended to maintain the same level of programming and services for Fiscal 2026 as is currently provided in Fiscal 2025.
- **Schoolyards to Playgrounds.** The Plan includes an additional $770,000 baselined beginning in Fiscal 2026 for the Schoolyard to Playgrounds program. These funds will expand the program to include an additional 11 schoolyards to be open after school and on weekends. This funding will be used to pay custodial staff working additional hours to keep schoolyards open in addition to regular hours.

Other Adjustments

- **Day Care Council of New York (DCCNY) Funding.** The Fiscal 2026 Preliminary Plan includes an additional $21 million in Fiscal 2025, $20 million in Fiscal 2026, $25.2 million in Fiscal 2027 and $26.4 million in both Fiscal 2028 and 2029. This funding is to support the wage increases for childcare providers in New York City through a contract deal between DCCNY, Local 205 and Local 95. This funding increases payments to CBOs for these wage increases.
- **Agency Nurse Tracking System (ANTS).** The Preliminary Plan includes an additional $31.7 million dollars in intra-city funding in Fiscal 2025 for ANTS. This additional funding is only included in Fiscal 2025. This funding is associated with the contract with DOHMH to provide nurses in schools.
- **Early Childhood Education Outreach Transfer to Department of Health and Mental Hygiene (DOHMH).** The Plan includes a transfer of $72,000 in Fiscal 2025 to DOHMH to conduct outreach for Early Childhood Education seats using DOHMH data on parents with children in the age 0 to 5 population. Combined with the $1 million transferred in the November Plan, $1.072 million out of the $5 million funded in the Fiscal 2025 Adopted Plan has been moved to DOHMH for outreach.

- **Collective Bargaining: Doctors Council**. The Preliminary Plan includes an additional $249,000 in Fiscal 2025 and an additional $290,000 in the outyears for the costs of collective bargaining agreements for staff represented by the Doctors Council.
- **Collective Bargaining: Local 638 Steamfitters.** The Plan includes an additional $735,000 in Fiscal 2025, $785,000 in Fiscal 2026, and $1 million in Fiscal 2027 through 2029 the costs of collective bargaining agreements for staff represented by Local 638 Steamfitters.

Preliminary Mayor's Management Report

The Preliminary Mayor's Management Report (PMMR) for Fiscal 2025 reports on 4 service areas and 16 goals for the Department of Education. Noteworthy metrics that were reported are detailed below. Notably, many of the performance indicators included in the PMMR do not have data for Fiscal 2025 and therefore do not offer any new insights since the release of the Fiscal 2024 MMR.

- **School-Age Special Education Enrollment** – The PMMR indicates a slight increase in the number of students with IEPs, from 263,259 in the Fiscal 2024 4-month-actual to 273,231 students during the same period in Fiscal 2025. This includes an associated increase in students with IEPs enrolled at New York City Public Schools from 182,319 in the first four months of Fiscal 2024 to 187,655 during the same period in Fiscal 2025. If this trend continues, it would be the second straight year that special education enrollment has increased in New York City Public Schools. While this increase could be seen as a positive sign that more students with IEPs are remaining in New York City Public Schools that claim is somewhat refuted by the fact that the percent of all students with disabilities enrolled in non-public schools, including charter schools has increased from 28 to 31 percent between Fiscals 2020 and 2024, according to data from the Fiscal 2024 Mayor's Management Report.
- **Preschool Special Education enrollment** – The PMMR for Fiscal 2025 includes new metrics for preschool special education enrollment across public schools, charter schools, non-public schools and contracted Early Childhood Education sites. Preschool special education enrollment has increased over the past three years. In Fiscal 2022, there were 25,935 special education preschool students while in Fiscal 2024 there were 31,542. This increase is in line with Department testimony that outlines the increasing number of preschool aged students who need a special education seat or services. The Fiscal 2025 4-month-actual of 22,470 preschool special education students is similar to the Fiscal 2024 4-month-actual of 22,139 students. Since this number only includes data through October 2024, it is understood that there will be an increase by the end of the school year as more students receive evaluations, including the larger influx in January.
- **Early Childhood Education** – Metrics for Early Childhood Education were included for the first time in the Fiscal 2024 MMR. The metrics allow for a preliminary glance at ECE enrollment and vacancy data, however, while the PMMR includes four-month-actual data for Fiscal 2025, there is no Fiscal 2024 four-month-actual data for comparison. During the first four months of Fiscal 2025 5,328 students were enrolled in infant and toddler programming, 40,925 were enrolled in 3-K programming, and 53,930 were enrolled in Pre-K. The Fiscal 2024 actual enrollment for infant and toddler programming was 10,441, actual 3-K enrollment was 43,957, and actual pre-K enrollment was 59,250. These enrollment figures were paired with vacancy rates in each program. During the first four months of Fiscal 2025 there were 5,440 vacant infant and toddler seats while the Fiscal 2024 actual vacancy was 438 seats. In the first four months of Fiscal 2025 there were 6,761 vacant 3-K

seats while the actual Fiscal 2024 vacancy was 8,446 seats. The Fiscal 2025 four-month-actual shows 17,719 unfilled Pre-K seats while the Fiscal 2024 actual was 14,008 unfilled seats. For more analysis, see the ECE Enrollment and Vacancy Rates section of Budget Issues and Concerns.

- **Class Size** – Metrics for class size were changed in the Fiscal 2024 MMR, now presenting class size in grade bands (K-3, 4-5, 6-8 and 9-12) instead of each grade on its own. In the Fiscal 2025 PMMR, there are signs that class sizes may be decreasing for the first time since 2020. All four grade bands show decreased class sizes in the first four months of Fiscal 2025 compared to the same period in Fiscal 2024 and all four grade bands had a higher percentage of classes at or below the Class Size Law caps.

Budget Issues and Concerns

Non-Baselined Programs. In the Fiscal 2025 Adopted plan, the Administration and the Council agreed to provide funding for most of the programs which had been funded with expiring federal stimulus dollars. However, while some programs were baselined with State funding, many programs were covered with City tax-levy for Fiscal 2025 only, leaving multiple programs at risk of funding reductions in Fiscal 2026 and beyond. Two programs, Summer Rising ($80 million) and Learning to Work ($31 million), were funded in the Preliminary Plan for just Fiscal 2026**.** There is still $227 million in programmatic funding that has not been restored in Fiscal 2026, including $154 million in funding for school cleaning, $41 million in arts programming, and $12 million for restorative justice.

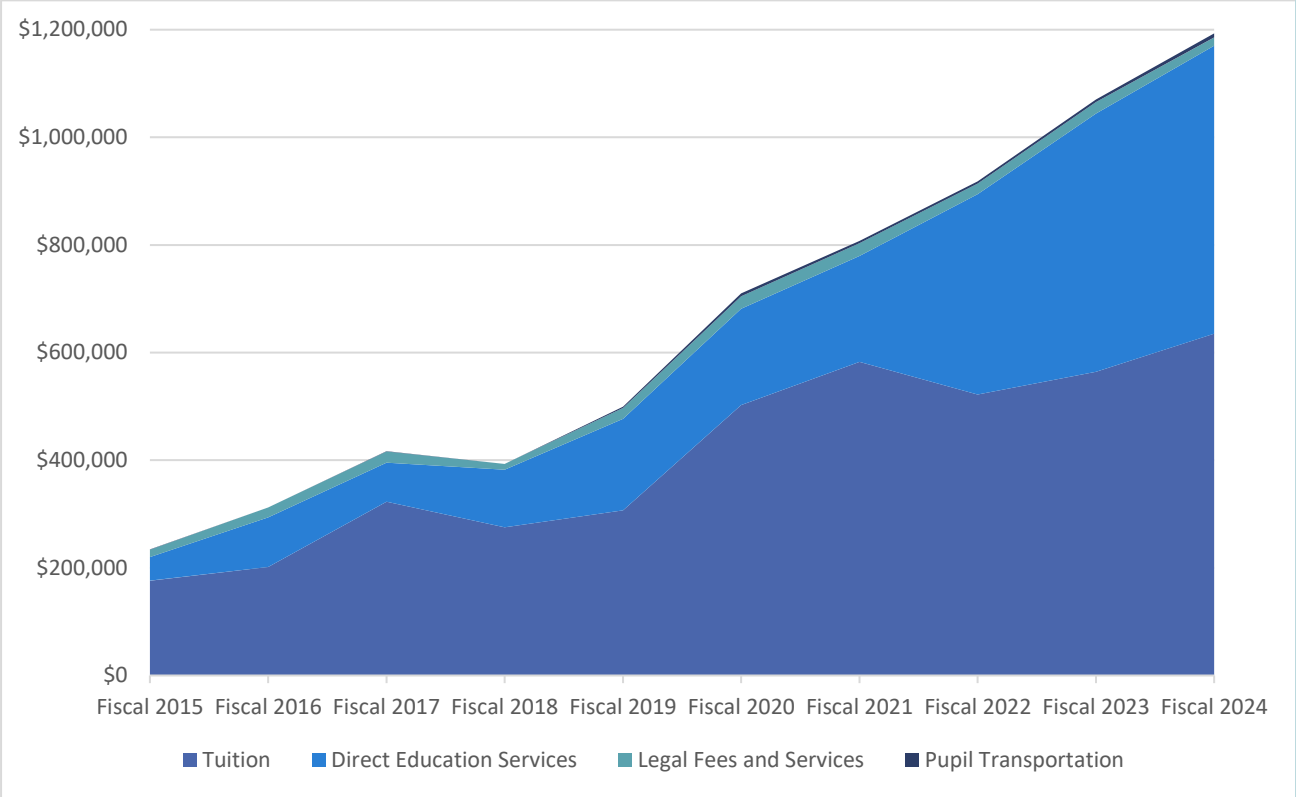
Additionally, there are important programs that have been consistently funded as one-shot programs, including Mental Health Continuum ($5 million with $889,459 in DOE's budget), community schools ($14 million), and School Food staffing ($20 million). The table below includes the full list of Council priority programs that are currently funded in Fiscal 2025 but not included in Fiscal 2026 along with their current funding levels in Fiscal 2025.

Lapsed Federal Stimulus Funds covered with City Dollars	
Program	**Fiscal 2025 Funding**
New York City School Support Services (NYCSSS)	$ 154,000,000
Arts Funding	41,000,000
Restorative Justice	12,000,000
Digital Learning	5,000,000
Immigrant Family Engagement	4,000,000
Computer Science	4,000,000
Tutoring	4,000,000
Civics for All	2,000,000
Parent and Family Engagement	1,000,000
Total	**$ 227,000,000**
Non-Baselined Early Childhood Education Funding	
Program	**Fiscal 2025 Funding**
3-K- Lapsed Federal Stimulus Dollars	$ 92,000,000
Special Education Preschool Classes	55,000,000
Extended Day Pilot	25,000,000
Families without 3-K offers	20,000,000
Marketing and Outreach	5,000,000
Total	**$ 197,000,000**
One Time Funded Programs	
Program	**Fiscal 2025 Funding**
School Food Workers	$ 20,000,000
Community Schools	14,000,000
Teacher Recruitment	10,000,000
Affinity Network	10,000,000
Mental Health Continuum	5,000,000
Outward Bound	1,600,000
Total	**$ 60,600,000**

Carter Cases. With the addition of $275 million in Fiscal 2025 in the Preliminary Plan, the Fiscal 2025 Carter Cases budget is now $1.07 billion. Spending in the Carter Cases budget code continues to grow. In Fiscal 2019, the DOE spent $499 million on Carter Cases. By Fiscal 2024 this total had increased to $1.19 billion. Based on historical spending trends, the $943 million currently budgeted for Carter Cases in Fiscal 2026 will not be sufficient and the Administration will need to add funding in subsequent plans.

The Carter Cases budget code includes the cost of tuition payments to schools for Carter and Connor cases, direct services for students with IEPs, legal fees for due process cases, and student transportation. The increase in tuition payments and direct services are the main drivers of this spending growth. DOE testified at the special education hearing on January 30, 2025, that the number of students receiving tuition payments is relatively stable, but the schools' tuition costs are rising. Additionally, the Department testified that the number of students who need direct services, including through vouchers, is exponentially rising. The Department testified that there were only 6,000 due process cases for direct services in 2014, growing to 26,000 cases in 2024. Notably, the percentage of Office of Administrative Trials and Hearings (OATH) decisions ordering related services increased from 45 percent in 2018 to 75 percent in 2023. After disaggregating related services decisions by service type, tuition payment represents the largest portion of OATH decisions, 45 percent of cases in 2023. The chart below demonstrates the dramatic increase in spending on direct services as well as the steady increase in tuition payments.

Spending in Carter Cases Budget Code by Object Code, Fiscal 2015-2025 ($'s in 000's)



Source: Mayor's Office of Management and Budget.

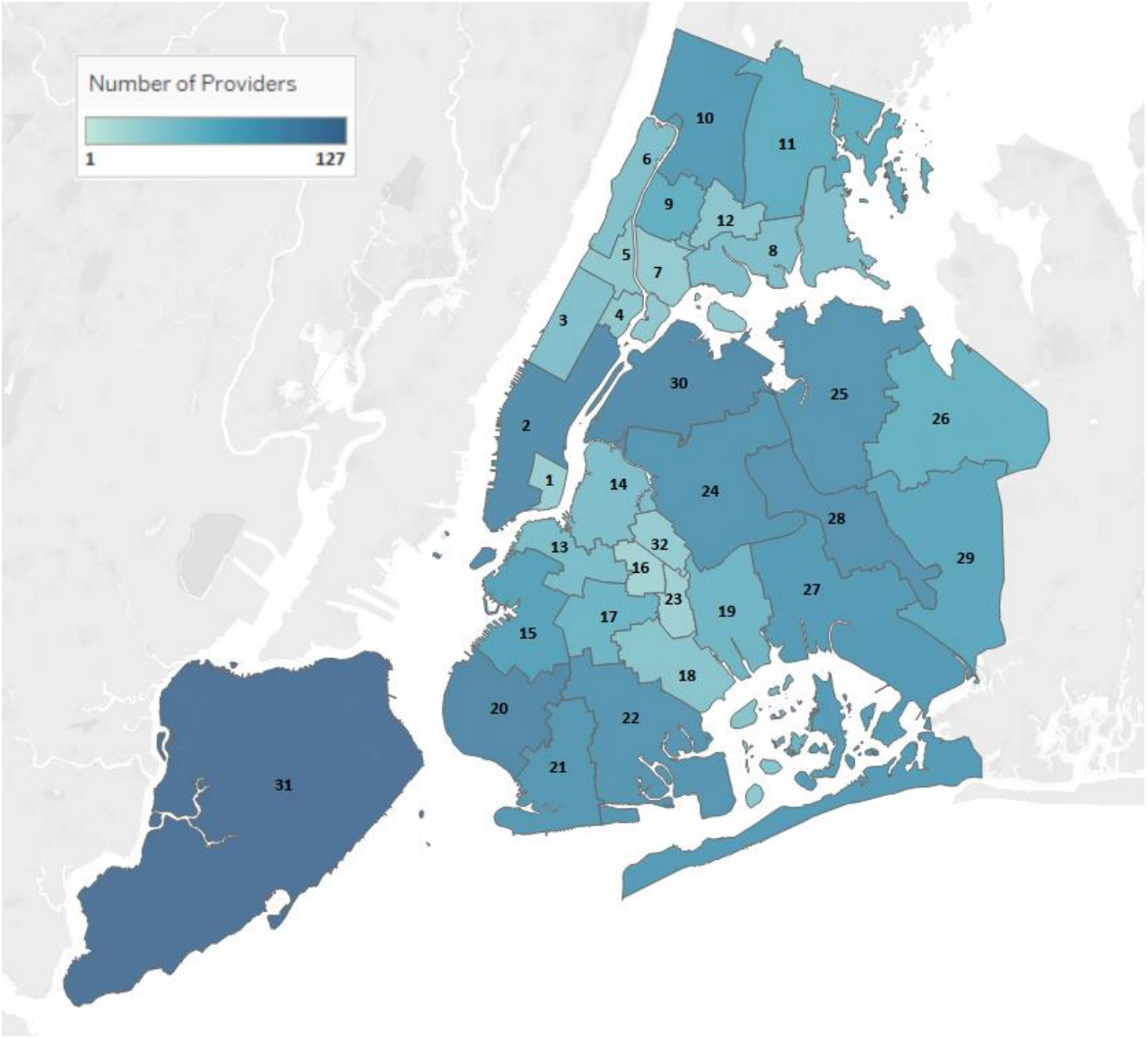
Direct education services are provided for students who are entitled to mandated services through an IEP or an Individualized Education Services Program (IESP) but filed a due process claim that the student is not receiving services within their school. Students with IEPs are enrolled in public schools while students with IESPs are enrolled in non-public settings such as religious schools. Direct services can include speech therapists, occupational therapists, and Special Education Itinerant Teachers (SEITs). In response to the rising number of students in need of direct services and direct service vouchers, $125 million for direct services was added in the November Plan starting in Fiscal 2025 and baselined in the outyears.

Early Childhood Education (ECE). Improving the Early Childhood Education system continues to be a priority for the New York City Council. In the Fiscal 2025 Adopted Plan, $197 million in City tax-levy was added to the Fiscal 2025 budget, including $92 million to replace previous federal stimulus dollars for 3-K programming, $20 million for supporting families without a 3-K offer, $55 million for additional preschool special education seats, $25 million for the Council's extended day pilot, and $5 million for marketing and outreach. This funding was not baselined and additional funding was not included in the Preliminary Plan.

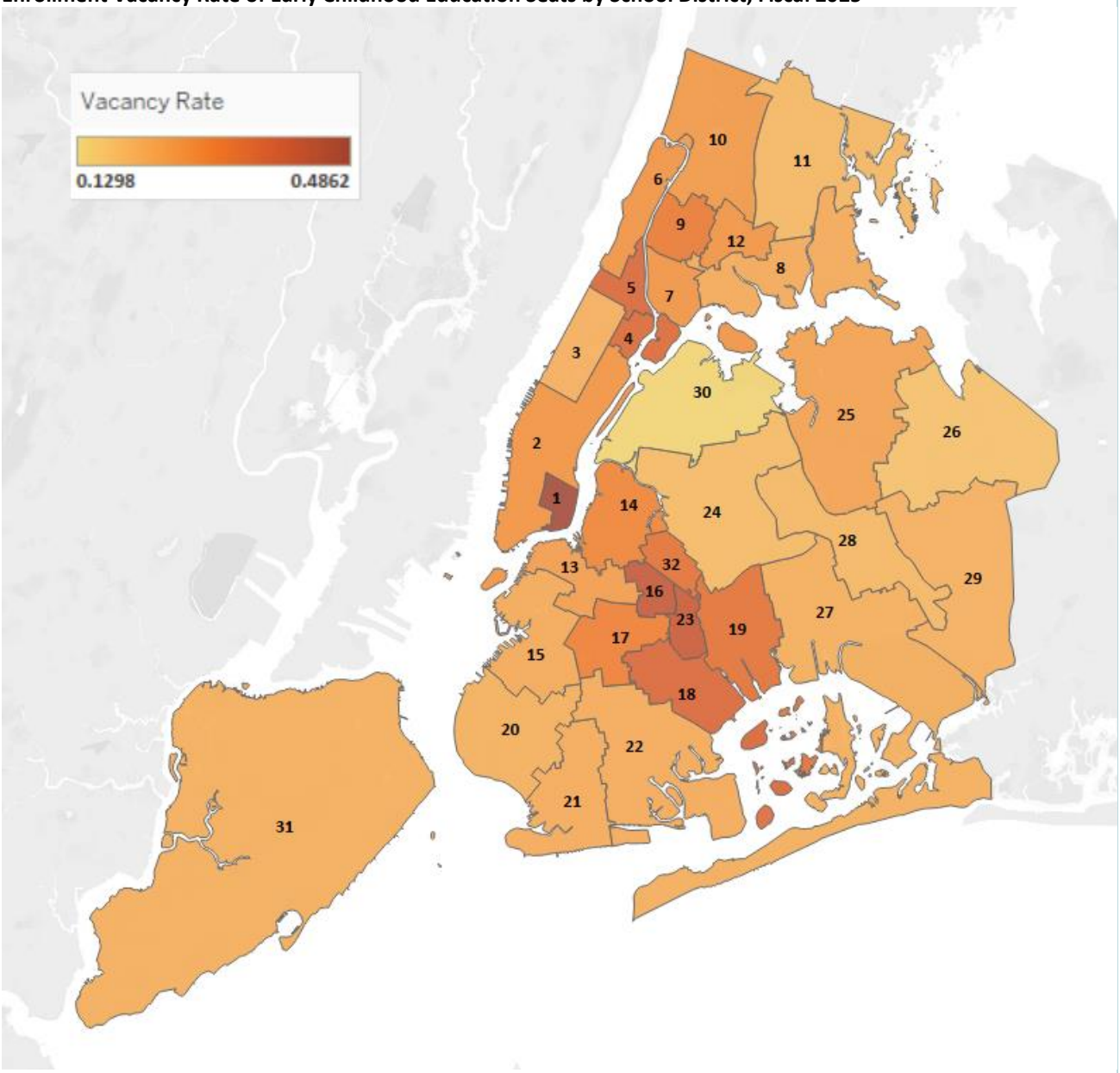
The placement of ECE seats and the high vacancy rates in the ECE system need to be addressed for both budgetary and policy reasons. The two maps below show the number of ECE providers and ECE seat vacancy rates per school district. Note that the vacancy rate map shows the overall vacancy

rates across the entire general education ECE system for each school district, it does not differentiate by age and seat type and does not include special education seats.

Number of Child Care Provider Sites per School District, Fiscal 2025



Enrollment Vacancy Rate of Early Childhood Education Seats by School District, Fiscal 2025



The data shows that school districts with a higher number of child care sites are more likely to have a lower vacancy rate, despite conversations about oversaturation and high competition among providers potentially leading to higher vacancy rates. For example, District 31 has the greatest number of providers (127) but also has one of the lowest vacancy rates at 21 percent. Inversely, District 16 has the fewest number of providers (22) but also has one of the highest vacancy rates at 42 percent.

The reasons for this are not necessarily clear. It may be that seat distribution is becoming better aligned and this is now capturing the demand in each district. It could also be that districts with fewer providers are also districts with less outreach and marketing efforts and so families are generally less aware of the seats that are available. The distribution of the type of seats that families are looking for, such as school day or extended day, varies across districts and may also play a factor in the vacancy rates. There are also districts that are exceptions, such as District 2, which has a high number of providers but also a higher-than-average vacancy rate compared to other districts. It is

also important to note that school districts are not redrawn to capture population changes, unlike council districts, and that, coupled with demographics differences, means that the number of children in the 0-5 age range varies significantly across different school districts.

On February 20, 2025, the Committee on Education held a hearing to discuss the potential closures of five ECE sites. DOE testified that one of the factors in considering non-renewal of these sites' leases was oversaturation of sites in the district. The vacancy rates and number of provider maps call into question the definition of oversaturation, as all five sites were in school districts on the lower end of the number of providers, from 22 providers in District 16 to 85 providers in District 27. The vacancy rate among these districts varies, from 21 percent in District 27 to 42 percent in District 16. This smaller sample of school districts follows the pattern seen in the City as a whole regarding vacancy rates and the number of providers. Further discussion on ECE leases can be found in the ECE Site Leases section of Budget Issues and Concerns.

*Special Education Preschool***.** The $55 million investment in Fiscal 2025 for additional preschool special education seats was a direct response to the growing need for these seats. The number of preschool age students with IEPs has grown to an average of 32,000 each year, from 25,935 in Fiscal 2022 and 30,000 in Fiscal 2023. With this investment, the Department was able to offer 730 additional special education preschool seats: 124 new integrated seats and 616 self-contained classroom seats. However, it is concerning that these funds were not included in the Fiscal 2026 budget.

At the end of January 2025, there were 360 special education preschool students waiting for seats in self-contained classes and 90 students waiting for seats in integrated classes. Additionally, 5,861 preschool special education students were waiting for at least one of their mandated services and 5,657 preschool students were receiving no services at all. By the end of February 2025, there were reportedly still 600 students waiting to be placed.

During a recent oversight hearing on January 30, 2025, the Department noted the barriers to providing complete services to special education preschool students. To improve operations for preschool special education, the Department testified that they would need to increase the number of evaluation teams and Committee on Special Education administrators, address staffing shortages for teachers and paraprofessionals, and hire more in-house staff to provide mandated services.

Delayed Payments to Providers. Delayed payments to ECE providers has been an ongoing issue for DOE. According to an analysis of Fiscal 2024 term and condition data, 41 providers had been paid less than they had invoiced for Fiscal 2024 as of the end of that fiscal year. As of February roughly $78 million in payments for Fiscal 2024 invoices have been paid after the close of the fiscal year.

In Fiscal 2025, the Department has paid $440.6 million in advances to childcare centers to date. An additional $276 million has been paid out for invoices, for a total of $716.6 million paid to providers as of February. There is a shortfall in DOE's staffing of positions that review ECE invoices. As of January 2025, DOE had 28 analysts for 38 budgeted positions that cover provider contracts and invoicing, with each having an average portfolio of roughly 60 provider sites. DOE has stated that the optimal caseload for each analyst would be roughly 30 provider sites.

*ECE Site Leases***.** In January 2025, five ECE sites were notified that their leases would not be renewed for the following school year, leading to potential closures. This included four sites in Brooklyn, Nuestros Niños, Grand Street Settlement, Friends of Crown Heights and Fort Greene Settlement and one site in Queens, All My Children. The Department cited low enrollment numbers, high saturation of ECE centers in their respective districts and unfavorable lease negotiations. However,

the rationale to close these centers came under scrutiny in an Education Committee oversight hearing in February 2025. While the Department claimed that Nuestros Niños only had four students enrolled, the site actually had 96 students enrolled. Additionally, the DOE's definition of high saturation is unclear, and all five of these sites had extended day seats, which are limited in the ECE system. One of the sites was one of only four extended day toddler sites in the school district.

After political and public backlash around the closures, the Department and the School Construction Authority (SCA) renegotiated these five leases to keep the sites open for at least one more school year. SCA testified that six ECE sites have leases which expire within the next two years. The Department testified that they would improve their communication process with sites that have expiring leases to help sites prepare for the outcome of negotiations.

Enrollment and Vacancy Rates. On February 20th, The Department testified that DOE has the capacity to serve approximately 140,000 children in ECE programs, while the system currently had 30,000 vacancies in Fiscal 2025. Data received from the Council's term and condition on enrollment shows that the total capacity of the system, combining District and CBO sites with family care centers, shows a capacity of 136,602 seats with 34,526 vacancies across the system. This includes an enrollment of 57,684 for Pre-K and 44,267 for 3-K. When comparing to term and condition ECE enrollment data from May 2024, total Pre-K enrollment has dropped 12,117 and total 3-K enrollment has dropped by 4,673.

These are sharp decreases, but there are reasons to believe the data may be incomplete. When testifying at the February 20th hearing, DOE noted that of their 1,505 contracted ECE providers they have approved budgets for only 1,094 programs. Budget approval is necessary for a provider to move forward in the process of invoicing, which includes submitting current student enrollment and attendance records. This would mean that for over 400 of the contracted providers, their enrollment figures may not be up-to-date. In the term and condition data, 19 sites are listed as having no enrollment and 40 sites have vacancy rates above 80 percent.

By district, the vacancy rates differ quite dramatically, from 42 percent in Community School District 1, to just under 10 percent in Community School District 30. The district-level data does not include Family Care Center network provider enrollments.

Early Childhood Education Enrollment FY24-25		
Seat Type	**Fiscal 2025 T&C Data**	**Fiscal 2024 T&C Data**
General Education 3-K	37,951	41,221
Special Education 3-K	2,292	4,169
Family Childcare Center	4,024	3,550
Total 3-K Enrollment	**44,267**	**48,940**
General Education Pre-K	53,404	61,204
Special Education Pre-K	4,280	8,597
Total Pre-K Enrollment	**57,684**	**69,801**
Total Enrollment	**101,951**	**118,741**
Source: City Council Term and Condition		

In addition to enrollment data, the Department of Education also provided enrollment targets through a different term and condition. The table below compares DOE's enrollment target with enrollment actuals citywide. Since the enrollment target data does not include Pre-K half-day seats or 3-K family childcare center seats, those seat types have been excluded from the enrollment actuals. The 3-K actuals are slightly behind the stated enrollment target while Pre-K enrollment actuals lag by over 10,000 seats compared to targets.

Enrollment Targets Versus Enrollment Actuals		
	Enrollment Target	**Enrollment Actual**
3-K	43,595	40,243
Pre-K	67,691	57,175
Total	**111,286**	**97,418**
Source: City Council Term and Conditions		

Extended Day. The Council invested $25 million in Fiscal 2025 to fund a second year of the ECE extended day pilot. As of February 2025, there are 60 sites operating within the pilot providing 2,283 seats. The Council pilot increases the number of available extended day seats in the ECE system. Programs must follow eligibility criteria for extended day seats and families must confirm eligibility through the MyCity portal, in addition to the MySchools application. However, since the additional extended day seats have not been baselined, providers cannot assume these extended day seats for the following school year. As a result, these additional extended day seats are not accounted for in the 3-K and Pre-K application process in the winter. Once funding is added in the budget, sites can opt into offering extended day seats and families can receive an extended day seat if they were not originally offered one in the application process.

Class Size Compliance. The State Class Size law, passed in 2022, dictates that all DOE classes must meet their class size caps by the 2027-2028 school year. The mandated caps are 20 students for kindergarten through 3rd grade classes, 23 students for 4th grade through 8th grade classes, and 25 for high school classes. The law requires that 40 percent of classes must meet their caps during the 2024-2025 school year. By the 2025-2026 school year, the Department must be in 60 percent compliance. According to DOE's Annual report on Class Size implementation released in November, 47 percent of classes met compliance, meaning DOE has satisfied the current year requirements but may struggle to meet the 60 percent compliance rate next school year. Additional funding is needed for Fiscal 2026 and the outyears to meet compliance mandates, as the Comptroller's office was unable to certify that the Department will meet compliance under the current expense and capital budgets.[1] While the School Construction Authority continues to add seats through capital projects, the Department will need to hire more teachers to fill classrooms to meet class size mandates. It is estimated that an additional $168 million to $214 million of expense dollars will be needed in Fiscal 2026 to meet compliance which would increase to between $1.24 billion and $1.38 billion in order to be fully in compliance in Fiscal 2028.

Headcount Budgeting. Though federal stimulus funding has almost entirely expired in Fiscal 2025, some of the headcount tied to that funding remains in DOE's budget, though it drops out in Fiscal 2026. Currently, the budgeted headcount for Fiscal 2026 is 1,819 lower than the current Fiscal 2025 budgeted headcount. These budgeted positions are associated with Pre-K (1,250 pedagogical positions and 473 non-pedagogical positions) and Categorical Programs (569 pedagogical positions and 74 non-pedagogical positions). City funding was increased to replace the federal funding that expired, but as this new funding is no longer tied to the budgeted positions, the headcount budget is now misaligned and difficult to analyze. In a similar vein, as City and State funding was added to replace the expiring stimulus funding, the headcount tied to these programs did not follow. For instance, when $74 million in baselined State funding was added in the Fiscal 2025 Executive Budget for mental health staff, positions that had been formerly been covered by stimulus funding, it

[1] New York City Comptroller. (January 7, 2025). "Letter to New York Governor Kathy Hochul, State Senate Majority Leader Andrea Stewart-Cousins, and Assembly Speaker Carl Heastie re: Certification of Class Size Reduction Plan." https://comptroller.nyc.gov/reports/letter-re-certification-of-class-size-reduction-plan/

	was without an associated headcount increase, despite the funding supporting 60 school psychologists and 440 social workers. **Contracts.** DOE has the largest contract budget among all City agencies. DOE's Fiscal 2026 contract budget totals $10.8 billion, accounting for 32 percent of DOE's Fiscal 2026 budget. The Department's contract budget is made up of $3.4 billion, or 31 percent, in contracts for Charter Schools, $2.1 billion, or 21 percent, for contracts for payments to contract schools for students with disabilities, $2.0 billion, or 19 percent, for contracts for student transportation, and the remaining $3.2 billion, or 30 percent, funds a variety of contracts including Information Technology, school cleaning, professional development and Early Childhood Education sites at community-based organizations among others. DOE's Fiscal 2026 Contract Budget includes funding for 6,362 contracts spread across 16 units of appropriations and 28 different contract types for services such as private schools, transportation, professional services, and social services. Notably, transportation contracts, the majority of which were originally bid in the 1970s, have faced scrutiny from the Council, parents, teachers, advocates, and other stakeholders. There are currently 102 transportation contracts across 54 vendors that provide yellow bus services during the school year and summer programming for general education and special education students from preschool to high school. This includes 18 contracts for preschool transportation services, 15 non-legacy contracts, and 68 legacy contracts, including 17 contracts for summer services. Additionally, New York City Schools Bus Umbrella Services (NYCSBUS) has a contract with the Department to provide transportation services. The contracts comprise 7,852 routes for kindergarten to high school students during the school year coordinated by DOE. Summer routes and preschool routes are determined by vendors. To address problems raised by families, including the inflexibility of services and not adequately accommodating students with disabilities, the Department would need to rebid contracts. The 68 legacy contracts include employee protection provisions (EPPs) that safeguard school bus workers' wages based on seniority. Non-legacy contracts have been rebid without EPPs, as EPPs were struck down by a court order in 2017 and must be reinstated through State legislation. The necessity of EPPs paired with the City's inability to include EPPs in future contracts without State legislation prevents the Department from rebidding legacy contracts. Rebidding contracts without EPPs may lead to a school bus worker strike. Current contracts severely limit the flexibility of student transportation services as needs have changed since they were originally awarded in the 1970s. Many students with disabilities rely on yellow bus services for transportation, but current contracts do not permit services after 3pm. This provision prevents students with disabilities, and other populations that rely on yellow bus services such as students in temporary housing, from fully participating in afterschool programming. While the Department spends 19 percent of the contract budget on student transportation services, the current transportation contracts undermine the quality of service that students and families experience. 84 contracts will expire at the end of June 2025 but will most likely be extended without changes if State legislation has not been passed to ensure EPPs in future contracts.
Federal and State Budget Risks	**Federal Funding.** On January 27, 2025, the Trump administration issued a directive to pause federal loan and grant spending. This directive was quickly rescinded two days later, but an executive order issued by the President to review funding remains in effect. The outcome of the executive order is currently uncertain. The Preliminary Plan includes approximately $2.3 billion of federal funding for DOE in Fiscal 2025 and $2.1 billion for Fiscal 2026. If the City is unable to collect this federal funding, DOE's budget could have a shortfall that would need to be resolved in a future financial plan.

The largest portion of federal funding in DOE's Fiscal 2026 budget is Title I funding, providing $685.9 million in Fiscal 2026. Title I funding is provided to schools in which 40 percent of their students come from low-income families. Another significant federal funding stream is the Individuals with Disabilities Education Act which totals $290.8 million in Fiscal 2026.

Additionally, there is $587.9 million for school food programs, which comprises the majority of DOE's school food budget. A majority of this federal funding is provided by the United States Department of Agriculture. The largest school food program is free and reduced-price lunch, which receives $423 million in federal funding. Additionally, there is also funding for school breakfast programs and summer food programs. The Department also receives $70.7 million in Head Start funding as a direct grantee, in addition to the Head Start funding that goes directly to providers, and $125 million in Community Block Grant that support Early Childhood Education programs.

On February 14, 2025, the U.S. Department of Education released a letter to educational institutes across the country directing the end of Diversity, Equity and Inclusion programs or distributions of "benefits or burdens based on race", citing a 2023 Supreme Court as evidence that these programs are unlawful[2]. The letter stipulates that schools and institutions that do not comply "face potential loss of federal funding." The exact repercussions of the federal government's new stance on these issues and its impact on federal funding flowing to DOE are undetermined at this time.

Similarly, the House Republicans passed a budget resolution on February 25th that calls for cutting $330 billion in Education and Workforce spending over 10 years, though the intended programs and targets are not detailed.

State Foundation Aid Formula. The majority of State funding for school districts is allocated through the Foundation Aid Formula. Last year, Governor Hochul announced that the Fiscal 2025 State budget would include $2 million to fund a report on recommendations to change the State Foundation Aid Formula by the Rockefeller Institute of Government (Rockefeller). In December 2024, Rockefeller released the report, which discussed a range of recommendations including updating census data, recalculating the base pupil amount, and adjusting the Regional Cost Index (RCI).

In the Governor's Fiscal 2026 Executive Budget, the Governor made two changes to the Foundation Aid Formula (Formula). The Fiscal 2026 Executive Budget formula utilizes updated census information, replacing 2000 census data to calculate poverty rates. Additionally, the Formula expands the definition for the economically disadvantaged student count, replacing the Free and Reduced-Price Lunch (FRPL) count. The economically disadvantaged student count includes students who receive economic assistance, including but not limited to FRPL, Supplemental Nutrition Assistance Program, and foster care.

The changes in the Formula would result in New York City receiving $347 million less than originally projected in Foundation Aid, according to projections by the Mayor's Office of Management and Budget (OMB) and DOE. While the Governor's Executive Budget includes a $593 million increase in Foundation Aid when compared to the level of Fiscal 2025 Foundation Aid, OMB and DOE project that there would have been an increase of $940 million if the Formula had not been adjusted. The final State Foundation Aid Formula will be determined once the State's Fiscal 2026 Enacted Budget is passed.

It should be noted that the Formula did not include any changes related to how the specialized populations such as students in temporary housing (STH), students with disabilities or English Language Learners (ELLs) are weighted. During the 2023-2024 school year, 146,000 City students

experienced homelessness[2], 185,363 students had an IEP[3] and 174,000 students were enrolled as ELLs[4].

Budget Actions in the November and Preliminary Plans

Dollars in Thousands	FY25 City	FY25 Non-City	FY25 Total	FY26 City	FY26 Non-City	FY26 Total
	Changes Introduced in the November 2024 Plan					
DOE Budget as of the Adopted FY25 Plan	**$16,782,392**	**$15,899,703**	**$32,682,095**	**$17,477,772**	**$15,795,387**	**$33,273,159**
New Needs						
Carter Cases	$159,000	$0	$159,000	$159,000	$0	$159,000
LV Order	51,776	0	51,776	51,776	0	51,776
Maintain Nurses Funding	65,000	0	65,000	0	0	0
Maintain Technology Funding	80,000	0	80,000	0	0	0
Special Commissioner of Investigation	275	0	275	275	0	275
Waste Containerization	4,000	0	4,000	0	0	0
Subtotal, New Needs	**$360,051**	**$0**	**$360,051**	**$211,051**	**$0**	**$211,051**
Other Adjustments						
American Rescue Plan State and Local Fiscal Recovery Funds Adjustment	($112,167)	$112,167	$0	$0	$0	$0
Collective Bargaining: L1087 Radio Repair Mechanics	220	0	220	240	0	240
Demand Response	0	5,143	5,143	0	0	0
DOE to DOHMH transfer	(1,000)	0	(1,000)	0	0	0
DOE to HRA Transfer	(2,150)	0	(2,150)	0	0	0
DOE- WORKFORCE PROGRAM	0	8,300	8,300	0	0	0
Energy Management Training	0	255	255	0	0	0
Food Education Roadmap	300	0	300	0	0	0
FY25 DOE-DYCD Change Impact	0	72	72	0	0	0
Her Future Transfer	300	0	300	0	0	0
IC W/DOE- ANTS	0	3,125	3,125	0	0	0
ice25ag009	0	180	180	0	0	0
ICE25PM003	0	8,708	8,708	0	0	0
ICE25PM007	0	1,769	1,769	0	0	0
ICE25PM013	0	924	924	0	0	0
ICE25SM012	0	293	293	0	0	0
Project Pre-Scoping	0	220	220	0	0	0
RCM Projects	0	4,500	4,500	0	0	0
Revenue	0	135	135	0	0	0
Revenue Adjustment	0	3,743	3,743	0	0	0
SONYC Transfer	(135,902)	0	(135,902)	(136,902)	$0	(136,902)
SSBA Roll	0	78,914	78,914	0	0	0
Subtotal, Other Adjustments	**($250,399)**	**$228,448**	**($21,952)**	**($136,662)**	**$0**	**($136,662)**
TOTAL, All Changes in November 2024 Plan	**$109,651**	**$228,448**	**$338,099**	**$74,388**	**$0**	**$74,388**
DOE Budget as of the November 2024 Plan	**$16,892,043**	**$16,128,151**	**$33,020,194**	**$17,552,160**	**$15,795,387**	**$33,347,547**
New Needs						
Carter Cases	$275,000	$0	$275,000	$0	$0	$0
Charter Schools	87,000	0	87,000		0	0
Learning to Work	0	0	0	31,000	0	31,000
Nurses	129,000	0	129,000	0	0	0
Pathways Expansion	17,500	0	17,500	17,500	0	17,500
School Yards to Playgrounds	0	0	0	770	0	770
Summer Rising	0	0	0	80,000	0	80,000
Subtotal, New Needs	**$508,500**	**$0**	**$508,500**	**$129,270**	**$0**	**$129,270**
Other Adjustments						
Collective Bargaining: Doctors Council	$249	$0	$249	$290	$0	$290
Collective Bargaining: Local 638 Steamfitters	734	0	734	785	0	785
DOE to DOHMH Transfer	($72)	$0	($72)	$0	$0	$0
Energy Management Training	0	45	45	0	0	0
FY25 DOE Intracity Wage Costs	0	1,064	1,064	0	0	0
Intracity with DOE- Agency Nurse Tracking System (ANTS)	0	31,726	31,726	0	0	0

[2] Advocates for Children. (November 18, 2024). Student Homelessness in New York City, 2023–24. https://advocatesforchildren.org/policy-resource/student-homelessness-data-2024/

[3] Mayor's Office of Operations. (January 2025). Preliminary Mayor's Management Report, Fiscal 2025. /https://www.nyc.gov/assets/operations/downloads/pdf/pmmr2025/2025_pmmr.pdf

[4] Ibid.

Dollars in Thousands	FY25 City	FY25 Non-City	FY25 Total	FY26 City	FY26 Non-City	FY26 Total
Other Adjustments						
Intracity with DOE- MH Campaign	$0	$7	$7	$0	$0	$0
Intercity with DOE - Regional Director	0	(18)	(18)	0	0	0
Boiler Compliance ExCel Project	0	174	174	0	0	0
DCAS Energy Headcount Costs	0	1,187	1,187	0	0	0
Control Ventilation ExCel Project	0	5,167	5,167	0	0	0
ExCel projects at Fashion Institute of Technology (FIT)	0	240	240	0	0	0
Local 205 Day CareCouncil NY Funding	21,057	0	21,057	20,803	0	20,803
Local Initiatives	25	0	25	0	0	0
NYC Service: GoPass	100	0	100	0	0	0
Other Adjustments	25	0	25	0	0	0
OTPS ADJUSTMENT	0	2,266	2,266	0	0	0
Revenue adjustment	0	59,215	59,215			0
YMI Funding Adjustment	25	0	25	0	0	0
Subtotal, Other Adjustments	**$22,143**	**$101,073**	**$123,216**	**$21,879**	**$0**	**$21,879**
TOTAL, All Changes in the FY26 Preliminary Plan	**$530,644**	**$101,073**	**$631,717**	**$151,149**	**$0**	**$151,149**
DOE Budget as of the FY26 Preliminary Plan	**$17,422,687**	**$16,229,224**	**$33,651,911**	**$17,703,309**	**$15,795,387**	**$33,498,696**

Budget by Units of Appropriation

U/A 401 & 402 - General Education Instruction
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$5,953,659	$6,322,127	$6,923,757	$6,923,757	$6,989,098	$65,341
Full-Time Salaried - Civilian	160,104	177,221	175,513	175,513	180,970	5,457
Other Salaried	117	223	916	916	922	6
Unsalaried	356,508	392,114	343,275	343,280	362,275	18,999
Additional Gross Pay	356,975	459,233	330,953	320,599	223,231	(107,722)
Additional Gross Pay - Labor Reserve	28,048	14,705	0	0	0	0
Overtime - Civilian	7,374	7,731	5,730	5,730	5,623	(107)
P.S. Other	106	95	0	0	0	0
Fringe Benefits	2,908	4,220	3,193	3,193	3,193	0
Fringe Benefits - FICA	23,182	33,071	25,055	25,055	25,055	0
Fringe Benefits - Health Insurance	55,450	79,771	41,913	41,913	41,913	0
Fringe Benefits - SWB	6,885	8,837	11,411	11,411	11,411	0
Amounts to be Scheduled	8	0	(90,776)	(90,776)	0	90,776
Subtotal	**$6,951,324**	**$7,499,347**	**$7,770,941**	**$7,760,592**	**$7,843,691**	**$72,749**
Other Than Personal Services						
Supplies & Materials	$173,794	$195,605	$303,196	$300,802	$236,368	($66,829)
Fixed & Misc. Charges	879	789	671	671	671	0
Property & Equipment	120,055	118,337	184,593	184,601	185,367	774
Other Services & Charges	259,194	273,222	199,696	74,429	63,976	(135,720)
Contractual Services	76,485	83,776	58,178	58,368	40,555	(17,622)
Contractual Services - DOE Private Schools	0	3	9	9	9	0
Contractual Services - DOE Transportation	3,522	3,851	1,376	1,413	1,393	17
Contractual Services - Professional Services	234,880	254,285	293,019	303,998	249,861	(43,157)
Contractual Services - Social Services	1,089	873	19,186	6,736	6,736	(12,450)
Subtotal	**$869,897**	**$930,741**	**$1,059,924**	**$931,027**	**$784,937**	**($274,987)**
TOTAL	**$7,821,222**	**$8,430,089**	**$8,830,865**	**$8,691,619**	**$8,628,627**	**($202,238)**
Funding						
City Funds			$4,423,848	$4,384,601	$4,382,696	($41,152)
State			4,292,470	4,292,470	4,231,384	(61,087)
Federal – Other			114,547	14,547	14,547	(100,000)
TOTAL			**$8,830,865**	**$8,691,619**	**$8,628,627**	**($202,238)**
Budgeted Headcount						
Full-Time Positions - Pedagogical	59,098	60,310	60,098	60,098	60,098	0
Full-Time Positions - Civilian	2,800	2,965	2,842	2,842	2,842	0
TOTAL	**61,898**	**63,275**	**62,940**	**62,940**	**62,940**	**0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 403 & 404 - Special Education Instruction
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$2,076,171	$2,266,275	$2,540,666	$2,523,666	$2,865,104	$324,438
Full-Time Salaried - Civilian	116	507	503	503	507	4
Unsalaried	50,303	63,054	29,874	29,874	29,890	16
Additional Gross Pay	28,146	46,464	35,064	39,264	39,264	4,200
Additional Gross Pay - Labor Reserve	810	408	0	0	0	0
Overtime - Civilian	700	842	0	0	0	0
Fringe Benefits	195	515	0	0	0	0
Fringe Benefits - FICA	1,622	4,249	850	850	850	0
Fringe Benefits - Health Insurance	3,997	10,889	2,142	2,142	2,142	0
Fringe Benefits - SWB	501	1,219	273	273	273	0
Subtotal	**$2,162,561**	**$2,394,423**	**$2,609,372**	**$2,596,572**	**$2,938,029**	**$328,658**
Other Than Personal Services						
Supplies & Materials	$2,866	$3,774	$3,270	$3,270	$3,270	$0
Property & Equipment	1,197	1,076	4,249	4,249	4,249	0
Other Services & Charges	550	368	479	479	479	0
Contractual Services	61	70	218	218	218	0
Contractual Services - DOE Transportation	0	0	20	20	20	0
Contractual Services - Professional Services	1,670	1,792	1,588	1,588	1,588	0
Subtotal	**$6,346**	**$7,080**	**$9,825**	**$9,825**	**$9,825**	**$0**
TOTAL	**$2,168,907**	**$2,401,503**	**$2,619,197**	**$2,606,397**	**$2,947,854**	**$328,658**
Funding						
City Funds			$999,251	$1,003,451	$1,290,397	$291,145
State			1,602,945	1,602,945	1,657,457	54,512
Federal - Other			17,000	0	0	(17,000)
TOTAL			**$2,619,197**	**$2,606,397**	**$2,947,854**	**$328,658**
Budgeted Headcount						
Full-Time Positions - Pedagogical	28,092	28,308	31,679	31,679	31,679	0
Full-Time Positions - Civilian	1	6	9	9	9	0
TOTAL	**28,093**	**28,314**	**31,688**	**31,688**	**31,688**	**0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 406 - Charter Schools
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Other Than Personal Services						
Supplies & Materials	$2,574	$2,362	$2,019	$2,153	$2,153	$134
Property & Equipment	6,732	7,376	8,692	9,254	9,254	562
Other Services & Charges	6,105	6,105	5,631	5,631	5,631	0
Contractual Services	2,896,498	3,129,053	3,153,397	3,294,612	3,367,397	214,000
Subtotal	**$2,911,909**	**$3,144,896**	**$3,169,739**	**$3,311,650**	**$3,384,434**	**$214,696**
TOTAL	**$2,911,909**	**$3,144,896**	**$3,169,739**	**$3,311,650**	**$3,384,434**	**$214,696**
Funding						
City Funds			$1,561,055	$1,648,055	$1,780,055	$219,000
State			1,602,183	1,662,094	1,602,878	696
Federal - Other			6,500	1,500	1,500	(5,000)
TOTAL			**$3,169,739**	**$3,311,650**	**$3,384,434**	**$214,696**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 407 & 408 - Universal Pre-K
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$506,634	$543,124	$513,989	$513,989	$538,589	$24,600
Full-Time Salaried - Civilian	18,091	16,011	94,282	94,282	65,133	(29,149)
Other Salaried	0	0	2	2	2	0
Unsalaried	29,445	31,082	1,829	1,829	1,898	69
Additional Gross Pay	6,120	8,539	8,363	8,363	1,399	(6,964)
Additional Gross Pay - Labor Reserve	542	247	0	0	0	0
Overtime - Civilian	196	199	0	0	0	0
Fringe Benefits	5,502	6,072	256	628	256	0
Fringe Benefits - FICA	41,931	45,586	37,526	43,462	37,526	0
Fringe Benefits - Health Insurance	131,209	150,168	125,474	136,138	125,474	0
Fringe Benefits - SWB	15,289	15,485	9,706	10,764	9,706	0
Subtotal	**$754,958**	**$816,513**	**$791,427**	**$809,457**	**$779,982**	**(11,445)**
Other Than Personal Services						
Supplies & Materials	$23,427	$13,669	$110,527	$107,305	$13,349	($97,177)
Property & Equipment	1,090	688	6,236	6,236	6,236	0
Other Services & Charges	8,100	7,534	(83,674)	(83,674)	(83,586)	88
Contractual Services	5,824	3,308	5,629	5,629	5,629	0
Contractual Services - DOE Private Schools	884,554	935,785	771,777	771,777	726,777	(45,000)
Contractual Services - DOE Transportation	11	17	36	36	36	0
Contractual Services - Professional Services	6,226	5,601	18,372	18,372	18,372	0
Subtotal	**$929,232**	**$966,602**	**$828,902**	**$825,681**	**$686,813**	**(142,089)**
TOTAL	**$1,684,191**	**$1,783,115**	**$1,620,329**	**$1,635,138**	**$1,466,795**	**($153,534)**
Funding						
City Funds			$1,044,016	$1,058,825	$890,482	($153,534)
State			576,312	576,312	576,312	0
TOTAL			**$1,620,329**	**$1,635,138**	**$1,466,795**	**($153,534)**
Budgeted Headcount						
Full-Time Positions - Pedagogical	6,400	6,487	7,670	7,670	6,420	($1,250)
Full-Time Positions - Civilian	205	176	631	631	158	($473)
TOTAL	**6,605**	**6,663**	**8,301**	**8,301**	**6,578**	**(1723)**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 409 & 410 - Early Childhood Programs
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$11,946	$14,854	$36,316	$15,555	$16,072	($20,244)
Full-Time Salaried - Civilian	10,478	9,379	12,637	9,490	9,843	(2,795)
Unsalaried	0	0	246	0	0	(246)
Additional Gross Pay	850	448	5,847	1	1	(5,846)
Additional Gross Pay - Labor Reserve	108	144	0	0	0	0
Overtime - Civilian	14	26	0	0	0	0
Fringe Benefits	4	3	0	0	0	0
Fringe Benefits - FICA	23	15	0	0	0	0
Fringe Benefits - Health Insurance	80	56	0	0	0	0
Fringe Benefits - SWB	6	4	0	0	0	0
Subtotal	**$23,509**	**$24,929**	**$55,046**	**$25,046**	**$25,915**	**($29,131)**
Other Than Personal Services						
Supplies & Materials	$2,517	$324	$7,522	$7,224	$7,522	$0
Fixed & Misc. Charges	0	0	4,897	4,897	4,897	0
Property & Equipment	1	251	54	54	54	0
Other Services & Charges	2,055	2,087	(53,845)	(53,547)	(53,845)	0
Contractual Services	$1,314	$355	$3,346	$3,346	$3,346	0
Contractual Services - Professional Services	1,785	154	1,611	1,611	1,611	0
Contractual Services - Social Services	523,930	464,327	442,120	493,177	490,783	48,663
Subtotal	**$531,603**	**$467,497**	**$405,705**	**$456,763**	**$454,368**	**$48,663**
TOTAL	**$555,113**	**$492,426**	**$460,751**	**$481,809**	**$480,283**	**$19,532**
Funding						
City Funds			$251,657	$272,714	$271,189	$19,532
State			10,404	10,404	10,404	0
Federal - Community Development			2,963	2,963	2,963	-0
Federal - Other			195,727	195,727	195,727	-0
TOTAL			**$460,751**	**$481,809**	**$480,283**	**$19,532**
Budgeted Headcount						
Full-Time Positions - Pedagogical	111	132	354	354	354	0
Full-Time Positions - Civilian	102	93	142	142	142	0
TOTAL	**213**	**225**	**496**	**496**	**496**	**0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 415 & 416 - School Support Organization
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$186,477	$204,317	$172,718	$172,718	$180,078	$7,360
Full-Time Salaried - Civilian	99,318	103,613	86,727	89,486	92,848	6,121
Other Salaried	13	116	15	15	16	2
Unsalaried	990	665	3,446	3,446	3,459	12
Additional Gross Pay	15,034	10,842	15,427	15,427	13,312	(2,115)
Additional Gross Pay - Labor Reserve	1,832	3,749	0	0	0	0
Overtime - Civilian	1,057	968	1,017	1,017	1,017	0
Fringe Benefits	52	51	0	0	0	0
Subtotal	**$304,773**	**$324,321**	**$279,350**	**$282,108**	**$290,730**	**$11,380**
Other Than Personal Services						
Supplies & Materials	$3,203	$1,807	$6,116	$5,266	$4,104	($2,012)
Fixed & Misc. Charges - Judgments & Claims	46	50	0	0	0	0
Property & Equipment	2,325	488	513	382	832	319
Other Services & Charges	2,385	1,736	1,533	2,533	1,533	0
Contractual Services	1,051	713	4,029	4,029	3,729	(300)
Contractual Services - DOE Transportation	4	4	0	0	0	0
Contractual Services - Professional Services	14,947	4,786	28,633	28,633	11,633	(17,000)
Subtotal	**$23,960**	**$9,583**	**$40,824**	**$40,843**	**$21,831**	(18,993)
TOTAL	**$328,733**	**$333,905**	**$320,174**	**$322,951**	**$312,561**	**($7,613)**
Funding						
City Funds			$184,308	$187,086	$176,695	($7,613)
State			135,865	135,865	135,865	0
TOTAL			**$320,174**	**$322,951**	**$312,561**	**($7,613)**
Budgeted Headcount						
Full-Time Positions - Pedagogical	1,392	1,420	1,335	1,335	1,335	0
Full-Time Positions - Civilian	1,204	1,190	1,024	1,053	1,053	29
TOTAL	**2,596**	**2,610**	**2,359**	**2,388**	**2,388**	**29**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 421 & 422 - Citywide Special Education
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$1,077,116	$1,167,290	$1,266,045	$1,254,730	$1,308,814	$42,769
Full-Time Salaried - Civilian	88,765	97,379	82,990	82,990	87,019	4,028
Unsalaried	75,596	95,766	50,637	50,716	51,108	471
Additional Gross Pay	66,360	79,372	57,780	57,859	57,854	75
Additional Gross Pay - Labor Reserve	1,395	1,013	0	0	0	0
Overtime - Civilian	2,347	2,336	1,300	1,300	1,300	0
Fringe Benefits	319	2,158	287	287	287	0
Fringe Benefits - FICA	0	11	18	18	18	0
Fringe Benefits - Health Insurance	0	28	36	36	36	0
Fringe Benefits - SWB	0	3	9	9	9	0
Amounts to be Scheduled	3	0	0	0	0	0
Subtotal	**$1,311,902**	**$1,445,355**	**$1,459,103**	**$1,447,946**	**$1,506,446**	**$47,343**
Other Than Personal Services						
Supplies & Materials	$14,536	$18,610	$8,408	$9,223	$8,408	$0
Property & Equipment	9,797	9,476	7,901	7,901	7,901	0
Other Services & Charges	4,695	5,561	3,462	3,462	3,462	0
Contractual Services	2,157	2,133	1,307	1,307	,307	0
Contractual Services - DOE Transportation	0		0	0	0	0
Contractual Services - Professional Services	1,997	4,200	2,961	3,348	3,254	293
Contractual Services - Social Services	10	8	0	0	0	0
Subtotal	**$33,192**	**$39,990**	**$24,039**	**$25,241**	**$24,332**	**$293**
TOTAL	**$1,345,094**	**$1,485,345**	**$1,483,142**	**$1,473,187**	**$1,530,778**	**$47,636**
Funding						
City Funds			$1,122,777	$123,321	$1,180,912	$58,136
State			335,366	335,366	335,366	0
Federal - Other			25,000	14,500	14,500	(10,500)
TOTAL			**$1,483,142**	**$1,473,187**	**$1,530,778**	**$47,636**
Budgeted Headcount						
Full-Time Positions - Pedagogical	15,476	15,803	15,769	15,769	15,769	0
Full-Time Positions - Civilian	1,147	1,187	718	718	718	0
TOTAL	**16,623**	**16,990**	**16,487**	**16,487**	**16,487**	**0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 423 & 424 - Special Education Instructional Support
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$130,195	$139,842	$163,197	$153,197	$124,723	($38,475)
Full-Time Salaried - Civilian	178,534	198,988	217,079	220,875	221,124	$4,046
Unsalaried	39,332	43,118	36,267	36,582	37,614	$1,347
Additional Gross Pay	30,107	36,234	26,720	26,772	26,772	$52
Additional Gross Pay - Labor Reserve	2,456	144	0	0	0	$0
Overtime - Civilian	7,655	7,651	2,583	2,583	2,583	$0
Fringe Benefits	734	4,550	725	725	725	$0
Subtotal	**$389,014**	**$430,526**	**$446,571**	**$440,735**	**$413,541**	**($33,030)**
Other Than Personal Services						
Supplies & Materials	$5,753	$1,854	$4,306	$2,039	$4,306	$0
Fixed & Misc. Charges - Judgments & Claims	0	750	0	1,410	1,410	1,410
Property & Equipment	1,687	1,157	11,790	9,505	11,790	0
Other Services & Charges	15,142	63,982	12,429	19,036	12,755	326
Contractual Services	5,672	2,217	4,464	4,464	4,464	0
Contractual Services - DOE Transportation	0	0	22	22	22	0
Contractual Services - Professional Services	250,451	331,882	301,836	532,435	340,201	38,365
Subtotal	**$278,705**	**$401,842**	**$334,847**	**$568,911**	**$374,948**	**$40,101**
TOTAL	**$667,719**	**$832,369**	**$781,418**	**$1,009,645**	**$788,489**	**$7,071**
Funding						
City Funds			$410,352	$648,579	$427,423	$17,071
Other Categorical			682	682	682	0
State			290,384	290,384	290,384	0
Federal - Other			80,000	70,000	70,000	(10,000)
TOTAL			**$781,418**	**$1,009,645**	**$788,489**	**$7,071**
Budgeted Headcount						
Full-Time Positions - Pedagogical	1,235	1,252	1,073	1,073	1,073	0
Full-Time Positions - Civilian	2,335	2,419	2,713	2,713	2,713	0
TOTAL	**3,570**	**3,671**	**3,786**	**3,786**	**3,786**	**0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 433 & 434- Division of Technology *Dollars in Thousands*						
	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$0	$0	$0	$0	$83	$83
Full-Time Salaried - Civilian	0	0	0	0	54,551	54,551
Other Salaried	0	0	0	0	104	104
Additional Gross Pay	0	0	0	0	1,275	1,275
Overtime - Civilian	0	0	0	0	236	236
Subtotal	**$0**	**$0**	**$0**	**$0**	**$56,249**	**$56,249**
Other Than Personal Services						
Supplies & Materials	$0	$0	$0	$0	$23,073	$23,073
Property & Equipment	0	0	0	0	967	967
Other Services & Charges	0	0	0	0	17,854	17,854
Contractual Services	0	0	0	0	10,424	10,424
Contractual Services - Social Services	0	0	0	0	0	0
Contractual Services - Professional Services	0	0	0	0	3,283	23,283
Subtotal	**$0**	**$0**	**$0**	**$0**	**$75,601**	**$75,601**
TOTAL	**$0**	**$0**	**$0**	**$0**	**$131,850**	**$131,850**
Funding						
City Funds			$0	$0	$131,850	$131,850
TOTAL			**$0**	**$0**	**$131,850**	**$131,850**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

Source: New York City Office of Management and Budget

U/A 435 & 436 - School Facilities
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$55	$153	$12	$12	$17	$5
Full-Time Salaried - Civilian	50,932	55,788	68,133	70,682	70,685	2,552
Unsalaried	109,532	122,158	127,615	127,615	128,200	585
Additional Gross Pay	3,839	1,655	1,118	1,118	1,118	0
Additional Gross Pay - Labor Reserve	325	3,339	0	0	0	0
Overtime - Civilian	8,997	8,329	1,516	1,516	1,516	0
Subtotal	**$173,680**	**$191,423**	**$198,394**	**$200,943**	**$201,536**	**$3,143**
Other Than Personal Services						
Supplies & Materials	$115,451	$77,984	$43,195	$57,195	$44,195	$1,000
Fixed & Misc. Charges	109,080	119,871	0	0	0	0
Property & Equipment	5,330	6,163	4,196	8,196	4,196	0
Other Services & Charges	7,304	7,238	7,930	7,930	8,000	70
Contractual Services	1,057,877	1,160,274	973,512	1,093,831	942,282	(31,230)
Contractual Services - Professional Services	19,682	23,589	6,956	43,212	68,956	62,000
Subtotal	**$1,314,725**	**$1,395,118**	**$1,035,789**	**$1,210,363**	**$1,067,629**	**$31,840**
TOTAL	**$1,488,405**	**$1,586,541**	**$1,234,183**	**$1,411,306**	**$1,269,165**	**$34,982**
Funding						
City Funds			$998,418	$941,140	$1,033,358	$34,940
Other Categorical			68,490	68,490	68,490	0
State			166,439	166,439	166,439	0
Federal - Other			0	212,167	0	0
Intra City			835	23,069	878	42
TOTAL			**$1,234,183**	**$1,411,306**	**$1,269,165**	**$34,982**
Budgeted Headcount						
Full-Time Positions - Pedagogical	1	1	0	0	0	0
Full-Time Positions - Civilian	528	568	612	627	612	0
TOTAL	**529**	**569**	**612**	**627**	**612**	**0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 437 & 438 - Student Transportation
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$0	$0	$167	$167	$167	$0
Full-Time Salaried - Civilian	0	8,654	11,056	11,056	11,236	180
Additional Gross Pay	0	66	0	0	0	0
Additional Gross Pay - Labor Reserve	0	165	0	0	0	0
Overtime - Civilian	0	66	0	0	0	0
Subtotal	**$0**	**$8,952**	**$11,223**	**$11,223**	**$11,403**	**$180**
Other Than Personal Services						
Supplies & Materials	$617	$689	$3,039	$689	$3,039	$0
Fixed & Misc. Charges	81,932	67,737	12,976	67,737	12,976	0
Fixed & Misc. Charges - MTA	57,039	12,450	60,585	57,624	60,585	0
Property & Equipment	207	59	4,521	60	4,521	0
Other Services & Charges	8,138	21,443	7,136	23,250	7,136	0
Contractual Services	538	7,332	3,565	9,226	3,565	0
Contractual Services - DOE Transportation	1,544,546	1,598,312	1,790,178	1,709,899	1,857,929	67,750
Contractual Services - Professional Services	10,417	13,816	655	14,170	655	0
Subtotal	**$1,703,435**	**$1,721,838**	**$1,882,656**	**$1,882,656**	**$1,950,407**	**$67,750**
TOTAL	**$1,703,435**	**$1,730,790**	**$1,893,880**	**$1,893,880**	**$1,961,810**	**$67,930**
Funding						
City Funds			$882,304	$882,304	$951,484	$69,180
Other Categorical			300	300	300	0
State			1,011,275	1,011,275	1,010,025	(1,250)
TOTAL			**$1,893,880**	**$1,893,880**	**$1,961,810**	**$67,930**
Budgeted Headcount						
Full-Time Positions - Pedagogical	0	0	1	1	1	0
Full-Time Positions - Civilian	0	107	134	134	134	0
TOTAL	**0**	**107**	**135**	**135**	**135**	**0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 439 & 440 - School Food Services *Dollars in Thousands*						
	FY23	FY24	FY25	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY25	FY26	FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Civilian	$70,805	$74,130	$75,615	$75,615	$78,241	$2,626
Other Salaried	195	109	283	283	286	3
Unsalaried	145,665	156,083	196,804	208,304	212,433	15,629
Additional Gross Pay	11,219	12,214	2,361	2,361	2,361	0
Additional Gross Pay - Labor Reserve	16,616	1,296	0	0	0	0
Overtime - Civilian	2,968	3,116	3,740	3,740	3,740	0
Fringe Benefits	539	131	585	585	585	0
Subtotal	**$248,008**	**$247,080**	**$279,389**	**$290,889**	**$297,647**	**$18,258**
Other Than Personal Services						
Supplies & Materials	$229,228	$249,398	$275,784	$309,784	$309,784	$34,000
Fixed & Misc. Charges	0	0	1,091	1,091	1,091	0
Property & Equipment	9,221	6,325	3,813	3,813	3,813	0
Other Services & Charges	6,567	7,478	1,972	2,272	1,972	0
Contractual Services	25,567	23,286	11,543	11,543	11,543	0
Contractual Services - Professional Services	413	5	1,084	1,084	1,084	0
Subtotal	**$270,996**	**$286,493**	**$295,286**	**$329,586**	**$329,286**	**$34,000**
TOTAL	**$519,004**	**$533,573**	**$574,674**	**$620,474**	**$626,932**	**$52,258**
Funding						
City Funds			$20,690	$23,990	$23,874	$3,184
State			26,689	26,689	33,263	6,574
Federal - Other			527,295	569,795	569,795	42,500
TOTAL			**$574,674**	**$620,474**	**$626,932**	**$52,258**
Budgeted Headcount						
Full-Time Positions - Civilian	1,523	1,495	1,650	1,650	1,650	0
TOTAL	**1,523**	**1,495**	**1,650**	**1,650**	**1,650**	**0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

Source: New York City Office of Management and Budget

U/A 442 - School Safety *Dollars in Thousands*	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Other Than Personal Services						
Other Services & Charges	$342,554	$362,305	$339,844	$339,844	$371,995	$32,152
Subtotal	**$342,554**	**$362,305**	**$339,844**	**$339,844**	**$371,995**	**$32,152**
TOTAL	**$342,554**	**$362,305**	**$339,844**	**$339,844**	**$371,995**	**$32,152**
Funding						
City Funds			$330,313	$330,313	$362,465	$32,152
State			9,530	9,530	9,530	0
TOTAL			**$339,844**	**$339,844**	**$371,995**	**$32,152**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

Source: New York City Office of Management and Budget

U/A 444 - Energy and Leases *Dollars in Thousands*						
	FY23	FY24	FY25	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY25	FY26	FY26 - FY25
Spending						
Other Than Personal Services						
Supplies & Materials	$72,655	$53,057	$63,235	$63,022	$63,235	$0
Other Services & Charges	690,544	698,864	772,520	772,734	772,597	77
Subtotal	**$763,199**	**$751,921**	**$835,756**	**$835,756**	**$835,832**	**77**
TOTAL	**$763,199**	**$751,921**	**$835,756**	**$835,756**	**$835,832**	**$77**
Funding						
City Funds			$763,810	$763,810	$763,887	$77
State			71,945	71,945	71,945	-
TOTAL			**$835,756**	**$835,756**	**$835,832**	**$77**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 453 & 454 - Central Administration
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$15,630	$16,818	$11,654	$11,654	$11,491	($163)
Full-Time Salaried - Civilian	207,910	217,287	133,026	136,320	87,435	(45,591)
Other Salaried	168	317	334	334	239	(95)
Unsalaried	126	329	683	683	140	(543)
Additional Gross Pay	10,117	11,706	6,447	6,447	3,292	(3,154)
Additional Gross Pay - Labor Reserve	3,147	2,778	0	0	0	0
Fringe Benefits	0	5	0	0	0	0
Overtime - Civilian	2,329	2,852	1,127	1,127	891	(236)
P.S. Other	(257)	(91)	0	0	0	0
Subtotal	**$239,171**	**$252,001**	**$153,270**	**$156,565**	**$103,489**	**($49,782)**
Other Than Personal Services						
Supplies & Materials	$35,414	$38,372	$21,883	$38,036	($13,735)	($35,618)
Fixed & Misc. Charges	105	29	0	150	0	0
Fixed & Misc. Charges - Judgments & Claims	4,123	3,794	98	525	525	427
Property & Equipment	2,599	2,347	1,921	3,210	2,121	200
Other Services & Charges	22,060	32,087	25,075	30,049	1,331	(23,744)
Contractual Services	25,137	18,409	25,408	26,781	13,895	(11,513)
Contractual Services - DOE Transportation	0	0	3	3	3	0
Contractual Services - Professional Services	63,229	73,105	59,939	128,497	37,037	(22,902)
Subtotal	**$152,667**	**$168,142**	**$134,328**	**$227,251**	**$41,178**	**($93,150)**
TOTAL	**$391,838**	**$420,143**	**$287,598**	**$383,816**	**$144,666**	**($142,932)**
Funding						
City Funds			$184,919	$281,137	$41,987	($142,932)
Other Categorical			6,443	6,443	6,443	0
State			61,791	61,791	61,791	0
Federal - Other			34,445	34,445	34,445	0
TOTAL			**$287,598**	**$383,816**	**$144,666**	**($142,932)**
Budgeted Headcount						
Full-Time Positions - Pedagogical	89	91	47	47	47	0
Full-Time Positions - Civilian	2,125	2,063	1,583	1,622	1,212	(371)
TOTAL	**2,214**	**2,154**	**1,630**	**1,669**	**1,259**	**(371)**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 461 – Fringe Benefits
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Fringe Benefits	$54,881	$52,549	$70,901	$70,559	$70,553	($348)
Fringe Benefits - FICA	858,897	922,230	896,151	893,910	928,943	32,792
Fringe Benefits - Health Insurance	2,352,196	2,477,731	2,844,959	2,761,330	2,994,942	149,983
Fringe Benefits - SWB	463,383	465,221	525,051	449,111	423,397	(101,654)
Additional Gross Pay	67	52	75	75	75	0
Pensions	0	0	3,159	0	0	(3,159)
Subtotal	**$3,729,425**	**$3,917,783**	**$4,340,295**	**$4,174,984**	**$4,417,910**	**$77,614**
TOTAL	**$3,729,425**	**$3,917,783**	**$4,340,295**	**$4,174,984**	**$4,417,910**	**$77,614**
Funding						
City Funds			$3,010,577	$2,845,266	$3,088,778	$78,201
Other Categorical			33,464	33,464	33,464	0
State			1,296,254	1,296,254	1,295,667	(587)
TOTAL			**$4,340,295**	**$4,174,984**	**$4,417,910**	**$77,614**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 470 - Special Education Pre-K Contracts *Dollars in Thousands*						
	FY23	FY24	FY25	Preliminary Plan		Difference
	Actual	Actual	Adopted	FY25	FY26	FY26 - FY25
Spending						
Other Than Personal Services						
Fixed & Misc. Charges	$5,000	$5,000	$5,000	$5,000	$5,000	$0
Contractual Services - DOE Private Schools	473,037	503,035	519,833	519,833	519,833	0
Contractual Services - DOE Transportation	142,211	139,348	138,848	138,848	138,848	0
Contractual Services - Professional Services	168,227	187,919	259,026	259,026	259,026	0
Subtotal	**$788,474**	**$835,302**	**$922,706**	**$922,706**	**$922,706**	**$0**
TOTAL	**$788,474**	**$835,302**	**$922,706**	**$922,706**	**$922,706**	**$0**
Funding						
City Funds			$75,651	$75,651	$75,651	$0
Other Categorical			318	318	318	0
State			846,736	846,736	846,736	0
TOTAL			**$922,706**	**$922,706**	**$922,706**	**$0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

Source: New York City Office of Management and Budget

U/A 472 - Charter/Contract/Foster Care
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	Difference FY26 - FY25
Spending						
Other Than Personal Services						
Fixed & Misc. Charges	$12,879	$13,824	$22,597	$22,597	$22,597	$0
Contractual Services - DOE Private Schools	910,149	992,210	806,562	1,081,562	856,562	50,000
Contractual Services - DOE Transportation	5,776	8,835	2,539	2,539	2,539	0
Contractual Services - Professional Services	501,482	551,048	178,230	337,230	417,230	239,000
Subtotal	**$1,430,286**	**$1,565,917**	**$1,009,927**	**$1,443,927**	**$1,298,927**	**$289,000**
TOTAL	**$1,430,286**	**$1,565,917**	**$1,009,927**	**$1,443,927**	**$1,298,927**	**$289,000**
Funding						
City Funds			$350,163	$784,163	$639,163	$289,000
State			659,764	659,764	659,764	0
TOTAL			**$1,009,927**	**$1,443,927**	**$1,298,927**	**$289,000**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 474 - Non-Public Schools
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Other Than Personal Services						
Supplies & Materials	$1,825	$2,339	$3,344	$3,210	$3,210	($134)
Fixed & Misc. Charges	70,267	83,200	83,818	85,246	87,623	3,805
Property & Equipment	18,079	18,599	16,919	73,783	16,357	(562)
Subtotal	**$90,171**	**$104,137**	**$104,081**	**$162,239**	**$107,191**	**$3,109**
TOTAL	**$90,171**	**$104,137**	**$104,081**	**$162,239**	**$107,191**	**$3,109**
Funding						
City Funds			$80,772	$80,772	$84,577	$3,805
State			23,309	80,039	22,613	(696)
Intra City			0	1,428	0	0
TOTAL			**$104,081**	**$162,239**	**$107,191**	**$3,109**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

U/A 481 & 482 - Categorical Programs
Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26 - FY25
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	$520,667	$512,604	$542,285	$542,285	$561,013	$18,728
Full-Time Salaried - Civilian	52,319	53,838	89,443	87,535	85,590	(3,854)
Other Salaried	0	0	2	2	2	0
Unsalaried	161,391	144,360	106,176	106,201	106,346	170
Overtime - Civilian	5,416	6,402	811	811	811	0
Fringe Benefits	8,736	8,447	9,992	9,992	9,992	0
Fringe Benefits - FICA	79,024	70,887	67,718	67,718	67,718	0
Fringe Benefits - Health Insurance	162,952	156,137	146,420	146,420	146,420	0
Fringe Benefits - SWB	18,226	15,337	20,776	20,776	20,776	0
Additional Gross Pay	288,224	213,492	89,473	90,536	89,473	0
Additional Gross Pay - Labor Reserve	2,370	509	0	0	0	0
Subtotal	**$1,299,324**	**$1,182,013**	**$1,073,096**	**$1,072,276**	**$1,088,141**	**$15,045**
Other Than Personal Services						
Supplies & Materials	$365,982	$322,568	$188,003	$214,724	$189,310	$1,307
Fixed & Misc. Charges	11,534	11,185	14,784	14,784	14,784	0
Property & Equipment	42,273	31,552	23,202	23,252	23,202	0
Other Services & Charges	246,407	291,778	156,762	166,449	156,764	2
Contractual Services	89,413	75,376	40,109	44,299	40,109	0
Contractual Services - DOE Private Schools	30,758	27,875	30,301	30,301	30,301	0
Contractual Services - DOE Transportation	46,930	50,619	38,277	38,277	38,277	0
Contractual Services - Professional Services	639,429	658,809	287,463	324,682	287,463	0
Contractual Services - Social Services	3,758	3,813	1,538	1,538	1,538	0
Subtotal	**$1,476,483**	**$1,473,577**	**$780,439**	**$858,307**	**$781,748**	**$1,309**
TOTAL	**$2,775,807**	**$2,655,590**	**$1,853,535**	**$1,930,583**	**$1,869,890**	**$16,354**
Funding						
City Funds			$87,503	$87,500	$106,379	$18,876
Other Categorical			49,700	58,586	49,700	0
State			518,895	540,383	517,482	(1,413.20)
Federal - Other			1,189,503	1,189,638	1,189,503	0
Intra City			7,934	54,476	6,826	(1,109)
TOTAL			**$1,853,535**	**$1,930,583**	**$1,869,890**	**$16,354**
Budgeted Headcount						
Full-Time Positions - Pedagogical	4,766	4,363	7,162	7,162	6,593	(569)
Full-Time Positions - Civilian	810	783	769	769	695	(74)
TOTAL	**5,576**	**5,146**	**7,931**	**7,931**	**7,288**	**(643)**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*
Source: New York City Office of Management and Budget

Miscellaneous Revenue

- The Preliminary Plan includes $52.7 million of DOE miscellaneous revenue in Fiscal 2026, with no change from the Fiscal 2025 Adopted Plan.

DOE Miscellaneous Revenue

Dollars in Thousands

Revenue Sources	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan FY25	Preliminary Plan FY26	*Difference FY26-FY25
Food Services Fees	$372	$499	$1,000	$1,000	$1,000	$0
Extended School Use Rental	33,786	35,384	36,500	36,500	36,500	0
Grant Refunds	4,177	3,170	8,174	8,174	8,174	0
UFT Fees, Misc. Collection/Refunds	7,995	10,041	7,000	7,000	7,000	0
TOTAL	**$46,330**	**$49,094**	**$52,674**	**$52,674**	**$52,674**	**$0**

**The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

Source: New York City Office of Management and Budget