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**Report on the Fiscal 2024 Preliminary Plan
and the Fiscal 2023 Mayor's Management
Report for the**

Department of Education

March 15, 2023

Prepared by

Monica F. Saladi, Principal Financial Analyst
Nia Hyatt, Senior Financial Analyst



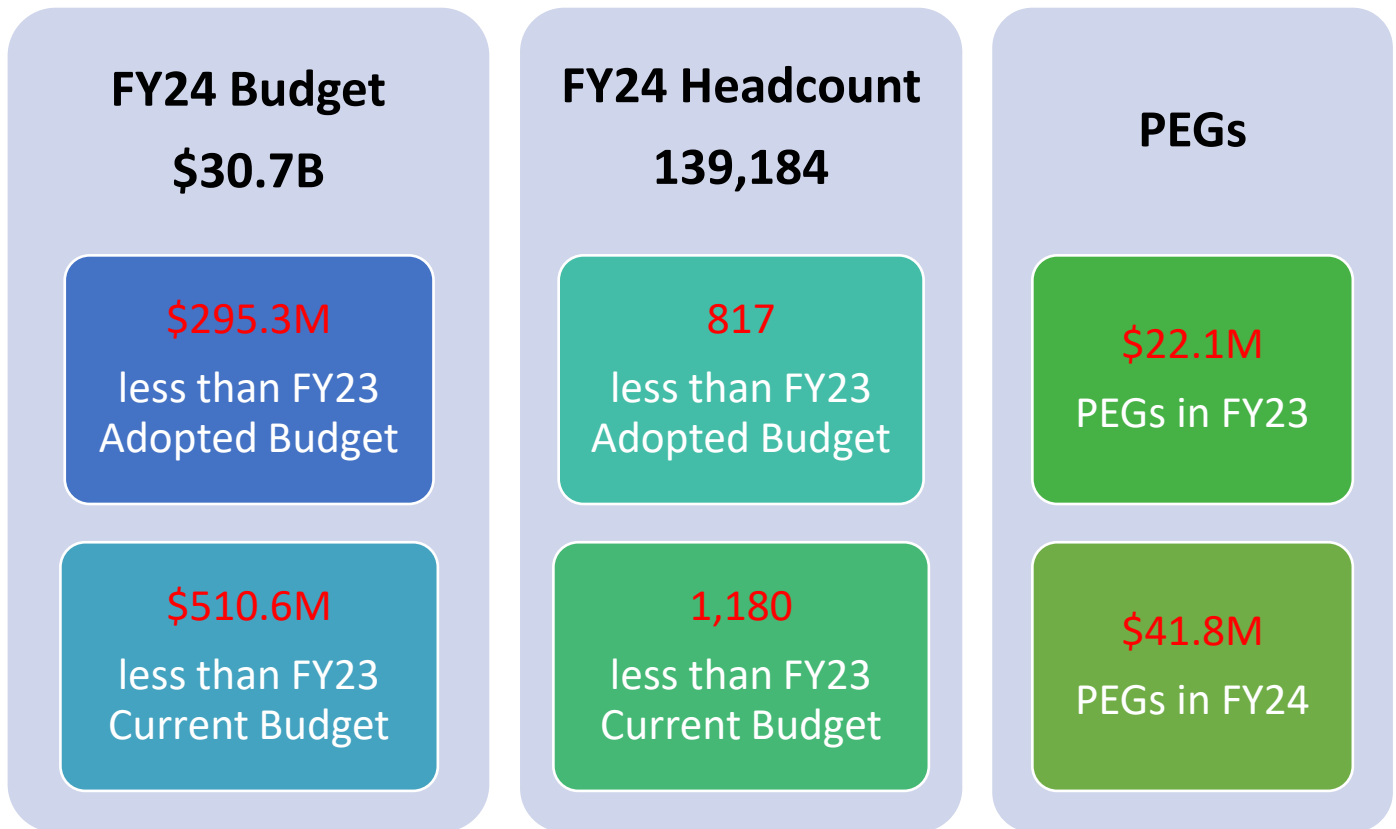
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Department of Education Fiscal 2024 Budget Snapshot



DOE Financial Plan Overview

The Department of Education’s (DOE or the Department) Fiscal 2024 Preliminary Budget totals \$30.7 billion, or approximately 31 percent of the City’s total \$102.7 billion budget for the upcoming fiscal year, the largest area of spending in the City’s budget. DOE serves approximately 1 million students across 1,610 public schools, 271 Charter Schools, and 1,889 early childhood centers. DOE has the largest headcount of any City agency, with a headcount of 139,184, a majority of which are pedagogical or teaching positions.

DOE’s Fiscal 2024 Preliminary Budget is \$295.3 million less than its Fiscal 2023 Adopted Budget. This decrease is reflective of a combination of one-time funding in the Adopted Budget as well as Council supported initiatives. Compared to previous Preliminary Budgets, DOE’s new needs for Fiscal 2024 are modest, totaling just \$1 million, which contrasts with the Department’s ambitious Program to Eliminate the Gap (PEG). The PEG program seeks to align school budgets and teacher headcount with decreased enrollment, while also finding efficiencies within the agency, such as reducing spending for DOE central operations and vacancy reductions. PEGs in the Financial Plan total \$22 million in Fiscal 2023, growing steadily to \$41.8 million in Fiscal 2024 and to \$45.2 million in Fiscal 2026.

DOE’s Fiscal 2024 budget maintains 100 percent Fair Student Funding (FSF) for all schools. The Preliminary Budget does not take into account the projected increase in State Foundation Aid, which was \$561.8 million in the Governor’s proposal. The Enacted State Budget should reflect an increase

of approximately the same amount. The Preliminary Budget also does not reflect the impact of reduced enrollment of City schools on Foundation Aid, which is part of the calculation. The Council expects the Executive Budget to reflect these adjustments, after the passage of the State Budget.

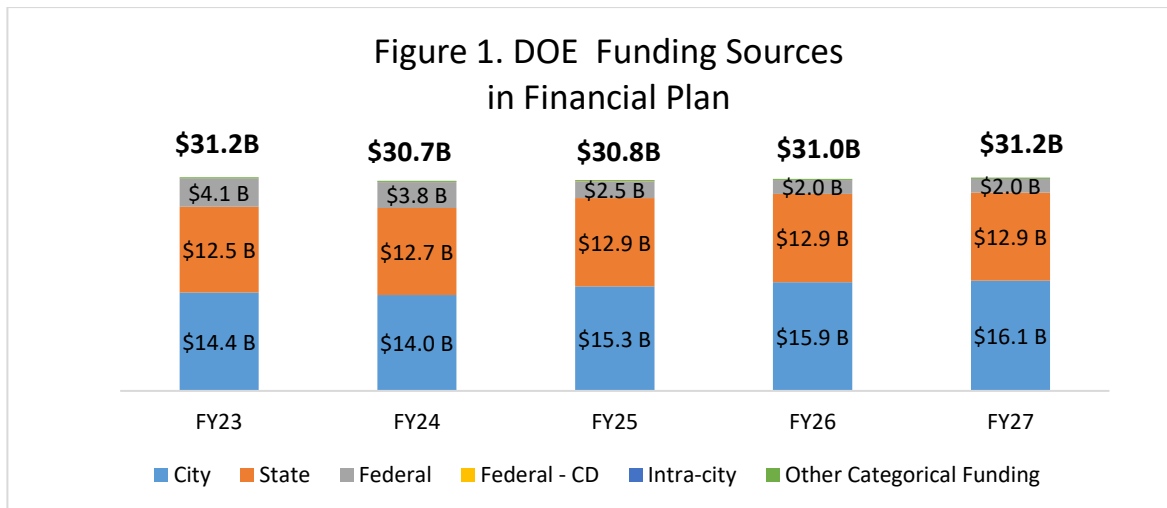
DOE’s budget sees a decline of \$23 million in federal funding from Fiscal 2023 to Fiscal 2024 due to an expected drop in COVID-19 federal relief funding. The Federal Covid and Stimulus Funding and the Budget Issues and Concerns section of this report details the makeup and distribution of federal stimulus funding and identifies the programmatic impact of the drop in funding.

Financial Plan Projections

After declining from the Fiscal 2023 level of \$31.2 billion, DOE’s budget grows in each year of the Financial Plan period, reaching \$31.2 billion again in Fiscal 2027. The main reason for the decrease and slow growth across the plan years is the inclusion of federal Covid stimulus funding in the early years of the plan. These federal funds expire by Fiscal 2025. In order to provide a similar level of service the City steadily replaces the expiring federal funds with city tax levy (CTL). The city-funded portion of DOE’s budget is projected to increase steadily in the outyears – reaching \$16.1 billion in Fiscal 2027 – while State funding is projected to remain relatively unchanged across the plan period.

The decline in federal funding primarily affects the DOE’s Other Than Personal Services (OTPS), which totals \$12.9 billion in the current fiscal year, and declines to \$12 billion in Fiscal 2024. The Personal Services (PS) budget for the Department grows across the Financial Plan, totaling \$18.2 billion in the current fiscal year, and increasing to \$18.7 billion in Fiscal 2024. The primary driver of the growth in DOE’s PS costs are fringe benefits, gross pay and a \$10.5 million set aside for a new student transportation program.

Figure 1: DOE Funding Sources in Preliminary Financial Plan



DOE’s Fiscal 2023 budget in the 2024 Financial Plan is \$215.3 million more than the FY23 Adopted budget (See Appendix A). The Financial Plan includes \$1.9 million in new needs for the Neighborhood Rat Reduction program in the current fiscal year, baselined at \$1 million through Fiscal 2027. It also includes an additional \$268 million of other adjustments in Fiscal 2023 and \$78 million in Fiscal 2024. This increase to DOE’s Fiscal 2023 budget is partially offset by \$22 million in agency PEG savings. The Mayor’s Program to Eliminate the Gap includes \$22 million in savings in Fiscal 2023 growing to \$45.6 million in Fiscal 2027.

Table 1: DOE Financial Summary						
	FY21	FY22	FY23	Preliminary Plan		*Difference
<i>Dollars in Thousands</i>	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services	\$17,044,118	\$17,850,773	\$18,430,974	\$18,277,423	\$18,707,611	\$276,637
Other Than Personal Services	11,500,963	13,707,238	12,601,029	12,969,971	12,029,091	(571,938)
TOTAL	\$28,545,081	\$31,558,010	\$31,032,003	\$31,247,394	\$30,736,702	(\$295,301)
City Funds	N/A	N/A	\$14,519,666	\$14,414,370	\$14,032,032	(\$487,634)
Other Categorical	N/A	N/A	163,397	168,560	163,397	0
State	N/A	N/A	12,487,681	12,529,756	12,703,295	215,614
Federal - Community Development	N/A	N/A	10,408	19,099	10,408	0
Federal - Other	N/A	N/A	3,840,537	4,077,207	3,817,132	(23,405)
Intra City	N/A	N/A	10,314	38,403	10,438	123
TOTAL	N/A	N/A	\$31,032,003	\$31,247,394	\$30,736,702	(\$295,301)
Budget by Unit of Appropriation						
401 - GE Instr. & Sch Ldrshp - PS	\$6,950,629	\$7,215,440	\$6,990,459	\$6,935,089	\$7,021,028	\$30,570
402 - GE Instr. & Sch Ldrshp - OTPS	811,906	942,781	744,887	749,205	663,565	(81,321)
403 - SE Instr. & Sch Ldrshp - PS	2,199,466	2,158,406	2,577,056	2,564,171	2,568,500	(8,556)
404 - SE Instr. & Sch Ldrshp - OTPS	6,133	8,051	9,825	9,825	9,825	0
406 - Charter Schools	2,639,780	2,748,952	2,957,677	2,958,038	2,892,440	(65,237)
407 - Universal Pre-K - PS	641,100	747,447	763,582	761,848	768,901	5,319
408 - Universal Pre-K - OTPS	443,547	820,648	869,260	869,260	869,354	94
409 - Early Childhood Programs - PS	78,606	70,989	91,043	90,255	52,997	(38,045)
410 - Early Childhood Programs - OTPS	477,405	506,569	444,788	467,027	441,269	(3,519)
415 - School Support Orgs. - PS	320,292	311,964	268,940	261,884	261,615	(7,324)
416 - School Support Orgs. - OTPS	17,627	14,991	20,809	20,809	20,809	0
421 - Citywide SE Instr. & Sch Ldrshp - PS	1,260,856	1,311,209	1,402,594	1,392,559	1,402,561	(33)
422 - Citywide SE Instr. & Sch Ldrshp - OTPS	15,306	23,760	23,543	23,543	23,543	0
423 - SE Instructional Support - PS	387,329	388,490	432,309	430,351	432,215	(94)
424 - SE Instructional Support - OTPS	215,260	229,347	303,120	303,120	303,120	0
435 - School Facilities - PS	185,396	172,912	180,346	179,991	180,900	554
436 - School Facilities - OTPS	1,117,139	1,294,061	944,399	974,893	888,286	(56,113)
437 - Student Transportation - PS	0	0	0	0	10,573	10,573
438 - Pupil Transportation - OTPS	1,544,913	1,752,932	1,630,362	1,630,362	1,564,908	(65,454)
439 - School Food Services - PS	226,499	220,424	234,952	234,952	234,952	0
440 - School Food Services - OTPS	154,258	233,162	295,286	295,286	295,286	0
442 - School Safety - OTPS	364,197	351,656	389,445	356,158	358,988	(30,458)
444 - Energy & Leases - OTPS	605,406	751,864	652,843	703,079	670,812	17,969
453 - Central Administration - PS	248,088	243,652	173,457	171,937	161,395	(12,062)
454 - Central Administration - OTPS	169,764	154,631	128,706	128,301	117,089	(11,616)
461 - Fringe Benefits - PS	3,627,271	3,656,194	3,880,223	3,814,385	4,322,399	442,176
470 - SE Pre-K Contracts - OTPS	729,636	693,524	929,192	929,192	929,192	0
472 - Contract Sch/Carters/Foster Care - OTPS	1,215,571	1,309,439	909,927	1,129,927	909,927	0
474 - Non-Public and FIT - OTPS	84,187	79,383	115,417	164,816	88,514	(26,904)
481 - Categorical Programs - PS	918,586	1,353,647	1,436,014	1,439,999	1,289,574	(146,440)
482 - Categorical Programs - OTPS	888,930	1,791,490	1,231,543	1,257,129	982,163	(249,380)
TOTAL	\$28,545,081	\$31,558,010	\$31,032,003	\$31,247,394	\$30,736,702	(\$295,301)
Budgeted Headcount						
Full-Time Positions - Non-Pedagogical	13,173	12,717	13,472	13,109	13,109	(363)
Full-Time Positions - Pedagogical	119,210	117,004	126,892	126,895	126,075	(817)
TOTAL	132,383	129,721	140,364	140,004	139,184	(1,180)

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

DOE Financial Plan Summary

The DOE’s Fiscal 2024 Preliminary Budget totals \$30.7 billion, which accounts for 31 percent of the City’s total Fiscal 2024 Preliminary Budget of \$102.7 billion. DOE’s Fiscal 2024 budget is \$295 million less than its Fiscal 2023 Adopted Budget comprised of a decrease of \$572 million in Other Than Personal Services (OTPS), which is partially offset by \$276M increase in Personal Services (PS).

Significant reductions in the DOE budget between its Fiscal 2023 Adopted Budget and Fiscal 2024 Preliminary Budget occur in General Education Instruction and School Leadership, OTPS. Funding in this area declines by \$81 million due to a combination of one-time City Council funding in the Adopted Budget (\$27.8 million), general reductions in general education equipment (\$30 million), supplies and materials (\$14.4 million), as well as a decrease in funding for the Office of Community Schools (\$9 million).

The DOE's expense budget is organized by unit of appropriation (U/A), each of which represents a function of the Department as seen in the table below. A unit of appropriation is the level of DOE's budget that the Council approves at budget adoption. The following Financial Summary disaggregates DOE's budget by U/A, PS/OTPS, and revenue source

Changes by U/A

The areas of the DOE's budget, which had the most notable changes in Fiscal 2024 include Categorical Programs PS & OTPS, Pupil Transportation OTPS, School Facilities OTPS, School Safety, Charter Schools, and General Education Instruction & School Leadership OTPS. These areas of the DOE budget are an aggregate \$663.9 million less in Fiscal 2024 than in the Department's Fiscal 2023 Adopted Budget. Much of this decrease was offset by increases in other areas of DOE's budget, including: Universal Pre-K PS & OTPS, School Transportation PS, School Facilities PS, Energy and Leases PS, and Fringe Benefits PS.

- **Categorical Programs PS & OTPS.** The Department's Fiscal 2024 budget for Categorical Programs PS and OTPS is nearly \$400 million less than in the Fiscal 2023 Adopted Budget, a 15 percent reduction. The OTPS reduction is primarily the result of a \$118.4 million decline in funding for other services and charges, and a \$118.3 million decline in funding for supplies and materials.
- **General Education Instruction PS & OTPS.** The Financial Plan includes a nearly 11 percent decrease (\$81.3 million) in the OTPS budget for General Education Instruction as compared to the DOE's Adopted Fiscal 2023 budget. This reduction is the net of the following reductions: \$3.8 million for Other Services & Charges, \$31 million for Property & Equipment, \$42 million for Supplies & Materials, \$5 million for contractual services. The General Education Instruction and School Leadership PS budget increased by \$31 million.
- **Schools Facilities OTPS & PS.** The Fiscal 2024 budget for School Facilities is \$56 million less (6 percent) than in the Adopted Fiscal 2023 Budget. The difference is primarily the result of a \$57.0 million decrease in the budget for Supplies and Materials.
- **Early Childhood Programs PS & OTPS.** The Fiscal 2024 budget for Early Childhood Programs in the Financial Plan is \$41.5 million less than the Fiscal 2023 budget at Adoption (\$3.5 million less for OTPS and \$38 million less for PS). The elimination of 20 vacant positions (as part of the citywide vacancy reduction plan), reduces planned expenditures for full-time salaried civilians by \$1.5 million and for full-time salaried pedagogical employees by \$36.5 million. The Preliminary Budget also includes a reduction in Contractual Services - Professional Services \$479,000 and Contractual Services - Social Services for \$2.3 million. The other reductions stem from Other Services & Charges of \$50,000, Property & Equipment of \$81,200 and Supplies & Materials of \$579,000.

- **Fringe Benefits.** The Preliminary Financial Plan includes \$4.3 billion for fringe benefits in Fiscal 2024, a \$442.2 million increase (11.4 percent) from the Fiscal 2023 Adopted Budget. The change is the result of a \$453 increase in the health insurance budget partially offset by a \$5.3 million reduction in FICA and a \$6.4 million decrease in Salaries, Wages and Benefits (SWB).
- **Charter Schools.** The Fiscal 2024 budget for Charter School is \$65 million (2.2 percent) less than the Fiscal 2023 Adopted Budget. For charter schools within the General Education Charter Schools section. The budget for Fiscal 2024 is \$2.5 billion and increasing to \$2.6 billion in each of the outyears.
- **Energy and Leases OTPS.** The Fiscal 2024 budget for Energy and Leases OTPS is \$18 million (2.8 percent) greater than in the Fiscal 2023 Adopted Budget. The increased projection is due to the rising energy prices.
- **School Safety OTPS.** The January Plan includes a budget of \$359.0 million for School Safety OTPS expenses, \$30.5 million (7.8 percent) less than in the Fiscal 2023 Adopted Budget.
- **Pupil Transportation PS & OTPS.** The Fiscal 2024 budget for pupil transportation is \$1.6 billion, \$65.5 million (4.0 percent) less than the Fiscal 2023 budget at Adoption .
- **Non-Public Schools OTPS.** The Fiscal 2024 budget for non-public schools OTP in the January Plan is \$88.5 million a decrease of \$26.9 million (23.3 percent)

Revenue Sources

The DOE's \$30.7 billion Fiscal 2024 budget is primarily funded with city-funds (\$14.0 billion, or 45.6 percent). State funding makes up \$12.7 billion or 41.4 percent of the DOE's funding, while federal funds comprise 12.5 percent (\$3.8 billion) of the Department's Fiscal 2024 budget. Significant revenue changes since Adoption include:

- **City Funding.** The DOE's Fiscal 2024 Preliminary Budget includes \$14.0 billion in City funding, approximately 45.7 percent of the Departments' total funding. The Department's Fiscal 2024 budget includes \$487.6 million less City funding than in the Fiscal 2023 Adopted Budget.
- **State Funding.** The DOE's Fiscal 2024 Preliminary Budget is financed with \$12.7 billion of State funds which is about 2 percent greater than State funding in the Adopted Plan. State funding finances 41.4 percent of the DOE's Fiscal 2024 budget. State funding in Fiscal 2024 is primarily comprised of \$9.14 billion of Foundation Aid, which is \$250 million greater than the Fiscal 2023 amount. This increase includes \$94 million of additional funding for Citywide Special Education, a \$28 million increase in Special Education Instructional Support, and a \$270.4 million increase in Fringe benefits. These increases are partially offset by a \$171 million decrease in State funding for General Education Instruction.
- **Federal-Other Funding.** The January Plan includes \$3.8 billion of federal funding in the DOE's Fiscal 2024 budget. This is \$23.4 million (less than one percent) decrease from the Fiscal 2023 Adopted Plan. This decrease is the result of the continued reduction in available federal stimulus dollars from the various Covid-relief packages authorized by Congress. The DOE's Fiscal 2024 budget includes \$241 million less funding from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and \$184.5 million less from the American Rescue Plan Act (ARPA) for categorical programs in K-8 schools. These decreases are partially offset by the recognition of \$396.4 million in ARPA funds for Elementary and Secondary School Facilities and a \$5.6 million increase in ARPA funds for Universal Pre-K.

Fiscal 2024 Preliminary Budget Changes

The Fiscal 2024 Preliminary Plan increases DOE's Fiscal 2024 budget by a net of \$295 million compared to the November Plan for Fiscal 2023. The Preliminary Plan includes new needs of \$1.9 million in Fiscal 2023 and \$1.1 million for Fiscal 2024, and \$268.5 million of other adjustments to Fiscal 2024. However, this increase to DOE's Fiscal 2024 budget is partially offset by \$22 million in agency PEGs. The DOE's PEG in the January Plan totals \$148 million from Fiscal 2023 to Fiscal 2027. More information on these changes is located in a later section of the report.

The section below discusses significant new needs, savings, and other adjustments made in the Preliminary Plan. Appendix A of this report lists all budget actions since the Fiscal 2023 Adopted Budget.

Program to Eliminate the Gap.

- **Vacancy Reduction.** The DOE's Preliminary Plan includes a PEG eliminating vacant positions headcount in Fiscal 2024 by 390 positions, baselined through the outyears. The Administration maintains that these headcount reductions are solely due to vacancies and historic attrition. Much of the savings are part of the Mayor's Vacancy Reduction Plan that identified unfilled positions throughout the agencies. The vacancy reduction reduces DOE expenditures by \$12.4 million in Fiscal 2023 and \$24.9 million in each of the outyears.
- **School Safety Savings.** The Plan includes savings achieved by reducing School Safety Agent vacancies. The November Plan included \$22.2 million of savings in Fiscal 2023 from accruals in Fiscal 2023 and \$12.2 million in Fiscal 2024. In the Preliminary Plan 282 vacant school safety positions were eliminated in Fiscal 2023 and the outyears for a savings of \$6.5 million in Fiscal 2023, \$10.4 million in Fiscal 2024 and \$13.0 million in each year from Fiscal 2025 through Fiscal 2027. School safety agents are civilian positions and not exempt from the vacancy reduction plan like uniformed officers. The NYPD manages school safety agents and their headcount resides with the DOE budget. DOE has an agreement with NYPD and pays the cost of the division through an intra-city transfer. In addition to the savings from vacancies the DOE is assuming savings from related fringe of \$3.2 million in Fiscal 2023, increasing to Fiscal \$7.7 million by Fiscal 2027.

New Needs

Neighborhood Rat Reduction Program. DOE's budget includes one new need in the Fiscal 2024 Preliminary Plan. As part of the mayor's initiative to reduce the vermin infestation in New York, in Fiscal 2023 the DOE was provide \$2.0 million in Fiscal 2023 and \$1.1 million in Fiscal 2024, with \$903,000 baselined in the outyears of the Plan.

Other Adjustments

The Financial Plan includes Other Adjustment of \$268.5 million in Fiscal 2023. The Plan includes an additional \$78.1 million in Fiscal 2024 in DOE's budget, while in Fiscals 2025 through 2027 Other Adjustments total an additional \$1.9 million annually.

- **Fiscal 2022 Stimulus Roll.** The Financial Plan includes an additional \$220 million of federal funding in Fiscal 2023 and \$80 million in Fiscal 2024 to hold schools harmless from the funding decreased related to mid-year enrollment declines.

- **Workforce Enhancement.** The January Plan includes a decrease of \$2.4 million for workforce enhancement. These funds will add to the contractual services for general instruction and school leadership.
- **Heat, Light and Power.** The January Plan includes an additional \$23 million for heat, light and power.
- **Heating Fuel Adjustment.** The Plan includes an additional \$27 million in the current year for heating fuel.
- **Collective Bargaining.** The Plan includes an additional \$549,000 of baselined City funding in Fiscal 2023 and the outyears. This adjustment includes \$504,000 for school facility workers of a skilled trade, and \$47,000 for the fringe benefits for active employees.

Headcount

DOE’s PS spending accounts for 61 percent, or \$18.7 billion, of its Fiscal 2024 budget. DOE’s PS budget for Fiscal 2024 in the Preliminary Plan is \$277 million greater than its Fiscal 2023 Adopted Budget. This is a typical increase as PS costs tend to increase year over year. Pedagogical employees make up the greatest portion of DOE’s headcount, working in its 1,603 schools. In October 2022, DOE had 101,381 full-time and 6,220 full-time equivalent school-based staff for a total headcount of 107,601. School-based staff make up 77 percent of DOE’s Fiscal 2023 budgeted headcount for full-time and full-time equivalent (FTE) staff of 140,004. The Department’s Fiscal 2024 budgeted headcount is 139,184, a decrease of 1,180 positions from Adopted Fiscal 2023. The Fiscal 2024 full-time pedagogical headcount is 126,075, which is 817 less than the Adopted Fiscal 2023 headcount. This is an increase of 130 full-time pedagogical positions offset by a decrease of 947 in full-time pedagogical headcount in 3K for Fiscal 2024.

Table 2: DOE Headcount by Type

	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Full-Time Pedagogical	119,210	117,004	126,892	126,895	126,075	(817)
Full-Time Non-Pedagogical	13,173	12,717	13,472	13,109	13,109	(363)
TOTAL	132,383	129,721	140,364	140,004	139,184	(1,180)

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Fiscal 2024 Preliminary Mayor’s Management Report

The Preliminary Mayor's Management Report (PMMR), which is mandated by the City Charter, serves as a public account of the performance of City agencies, measuring whether they are delivering services efficiently, effectively and expeditiously. The Preliminary Mayor’s Management Report (PMMR) provides an early update of how the City is performing in the first four months of the current and preceding fiscal years, in addition to three previous full fiscal years. Some of the critical indicators in the PMMR for DOE include:

- Public school enrollment continues to decline, from 1.1 million in Fiscal 2021 to 1.04 million for the first four months of Fiscal 2023, which is a decrease of 88,000 in enrollment. The average daily attendance rate is 90.6 percent for Fiscal 2023, up from 89.5 percent in Fiscal 2022.

- The PMMR reports that the number of students enrolled as English Language Learners was 149,000 in Fiscal 2022, an increase of 7,000 from Fiscal 2021. The report does not contain details for the last four months of Fiscal 2022, which might show a larger increase due to the enrollment of school-age asylum seekers who began arriving in the City in the spring of 2022.
- The PMMR reports a preliminary unaudited enrollment of 281,671 students receiving special education services in the last four months of Fiscal 2022, which is a decline of approximately 13,952 students from Fiscal 2021. At the same time, the report shows that special education enrollment in public schools declined by 4.7 percent from 217,239 in Fiscal 2021 to 207,035 in Fiscal 2022, while enrollment in non-public special education services increased during the same years from 52,581 in Fiscal 2021 to 55,646 in Fiscal 2022, which is an increase of 5.8 percent.
- The PMMR now reports on pupil transportation provided for all eligible New York City students in public, charter, and non-public schools. Because this is a new indicator the data reported on in the PMMR is only for Fiscal 2022. The combined average number of students that get “stop-to-school” and “curb-to-school” is approximately 128,000.
- The PMMR reports a sharp increase in major felonies in schools from 85 in Fiscal 2021 to 346 in Fiscal 2022, nearing the numbers reported pre-pandemic. Non-criminal incidents increased from 926 to 1,619. Other incidents increased to nearly 6,000 in Fiscal 2022 exceeding the pre-pandemic level.

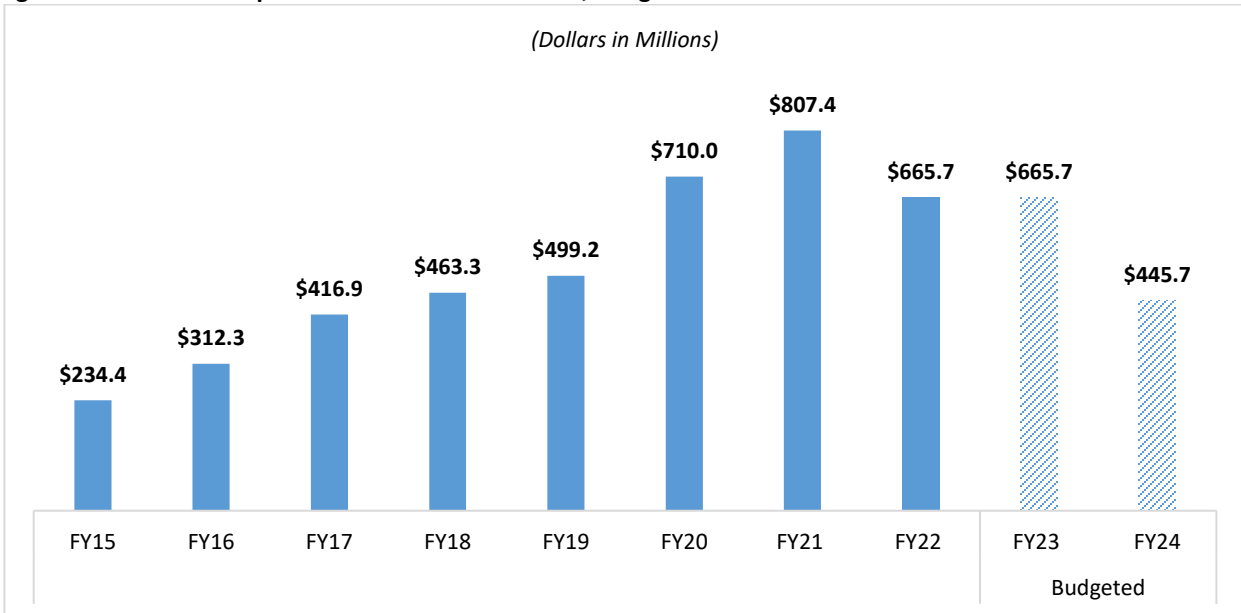
Budget Issues & Concerns

While the Preliminary Plan includes additional funding in Fiscal 2024 in various area of DOE’s budget, it fails to appropriately budget for several ongoing and developing issues facing the Department. The budget does not include additional funding for the ever-growing cost of Carter cases, the Governor’s proposal to lift the Charter school cap in the City, diminishing federal stimulus funding, increasing demand for a greater investment in 3K, and the growing concern for the needs of students in temporary housing. The DOE budget recognizes \$1.9 billion in Fiscal 2023 and \$1.7 billion in Fiscal 2024 in federal stimulus support for a number of programmatic expansions and restorations that have little to no funding in the outyears. In addition, the Fiscal 2024 Preliminary Plan does not account for \$43.9 million in Council funded Education initiatives past the current fiscal year.

- **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. DOE must evaluate and develop an Individualized Education Program (IEP) for a student to receive special education instruction and/or related services. Any parent or guardian 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. Parents may seek, through a lawsuit, reimbursement of private school tuition costs from DOE for its failure to provide their children with a FAPE. If it is found that 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.

As demonstrated in the chart below, “Carter Case Budget FY15-FY24” DOE’s Fiscal 2024 budget for Carter cases, is \$445.7 million, 1.5 percent of DOE’s entire budget in Fiscal 2024. The Department’s Carter Case budget is \$220 million less than the current year’s budget for these expenses and over \$360 million less than the actual expenditures in Fiscal 2021.

Figure 2: Carter Case Expenditures Fiscal 2015 – 2022, Budget Fiscal 2023 - 2024



In addition to chronic underfunding, the Department provides very limited information regarding Carter Cases. 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 shows an increase in the number of students enrolled in non-public school special education, coupled with a decline in students enrolled in public school special education programs. The PMMR should include more information on Carter Case spending, as well as include indicators on the types of cases disaggregated by disability and service needed. 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.

- Charter Schools.** The Governor’s Fiscal 2024 Executive Budget includes a proposal to lift the regional caps on Charter Schools, which would allow more charter schools to be issued in New York City. In addition, the proposal would allow reissuance of expired charters, known as ‘zombie’ charters. This proposal would allow up to 85 additional charters to be issued anywhere in the State, as well as the reissuance of 22 zombie charters in New York City. According to the latest Charter Lease report submitted by DOE, DOE is projected to pay \$189 million in Fiscal 2023 in charter lease subsidies. After the State reimburses for 60 percent of the cost to the City, it leaves \$76 million as the total City cost. This does not account for six other charters for which DOE pays directly to lease the buildings for the charters and for which there is no State reimbursement. If this proposal would take effect, the City could possibly see an increased expenditure need. The city’s traditional public schools have faced declining enrollment since the pandemic. The opening of additional

charter schools could lead to even more loss of enrollment, threatening school budgets or prompting school mergers or closures.

- **Early Childhood Education.** Early in the 2022-2023 school year it became evident the City's process for processing payments to early childhood service providers was critically inadequate. At the time, many providers were close to shuttering their doors due to delayed payments from the DOE for services provided. The Council was able to negotiate for the creation of a Rapid Response team within DOE to help expedite the contracting processes in order to expedite payments. However, even with this additional focus, providers are still finding that their contract payments are critically delayed.

Additionally, the Administration's roll-back of the planned increase of the number of 3K seats in Fiscal 2024 from 55,000 to 61,000. The Administration reduced planned federal and city spending on the program by \$284 million baselined to Fiscal 2026.

- **Asylum Seekers.** In an effort to provide services to the recently arrived asylum seekers, the DOE has provided supplemental funding to schools for the provision of additional curricular and instructional support for multilingual learners. This program, Project Open Arms, includes the provision of \$2,000 per student to schools with six or more asylum seekers living in temporary. The Mayor's newest initiative, Promise NYC provides childcare assistance to low-income families with undocumented children.
- **Federal Stimulus Roll 2022.** \$200 million was provided in the Preliminary Plan to hold schools harmless from mid-year declines in their budget as the result of enrollment declines. However, this money was not baselined for subsequent years. Next year, schools that are still reeling from the effects of the pandemic, may face great financial stress if there are no funds available to hold schools harmless again.
- **Council Initiatives.** The City Council continued to support citywide education programs by providing \$173 million in discretionary funding to DOE's Fiscal 2023 budget. City Council Education Initiatives fund a range of programs geared to support students, educators, and school communities. In addition to the DOE, the Council funded Education Initiative through DYCD. Across the two agencies, Education Initiative funding totals \$43 million in Fiscal 2023. The Council also provided \$129 million in non-education discretionary awards to DOE's Fiscal 2023 budget. The table below presents a summary of Education Initiative discretionary funding added to DOE and DYCD's budgets in Fiscal 2023 as well as non-education related discretionary funding added to DOE's budget in Fiscal 2023. The Fiscal 2024 Budget does not account for Council-funded initiatives included in Fiscal 2023. For more information on Education Initiatives, see Appendix E.

Fiscal 2023 Council Initiatives		
Agency	Initiative	Amount
DYCD, BPL, NYPL, QPL	City's First Readers	\$5,449,667
DOE	College and Career Readiness	1,740,000
DOE	Community Schools	3,750,000
DOE/DYCD	Educational Programs for Students	7,143,133
DOE	Education Equity Action Plan	10,000,000
DYCD	Jill Chaifetz Helpline	500,000
DOE/DYCD	LGBTQ Inclusive Curriculum	2,800,000
DOE/DYCD	Physical Education and Fitness	1,175,000
DOE	Social and Emotional Supports for Students	1,916,500
DOE	Substance Abuse Prevention and Intervention Specialists	2,000,000
DOE	Support for Arts Instruction	3,000,000
DOE	Support for Educators	4,400,000
TOTAL		\$43,874,300

Appendices

A. Budget Actions in the November and Preliminary Plans

<i>Dollars in Thousands</i>	FY22			FY23		
	City	Non-City	Total	City	Non-City	Total
DOE Budget as of the FY22 Adopted Budget	\$14,065,033	\$17,500,376	\$31,565,409	\$14,574,351	\$16,305,705	\$30,880,056
FY22 November Financial Plan						
New Needs						
East Side Coastal Resiliency Plan Murray B Field	\$2,300		\$2,300	\$300		\$300
Hurricane Ida Playground Maintenance			-	600		600
Vaccine Incentive	9		9			-
Subtotal, New Needs	\$2,309		\$2,309	\$900		\$900
Other Adjustments						
Baby Bonds Transfer	(\$15,000)		(\$15,000)			
BC Realignment	(8,373)		(8,373)	(1,373)		(1,373)
BC Realignment	8,373		8,373	1,373		1,373
BC Realignment Mod	(2,795)		(2,795)	(2,795)		(2,795)
BC Realignment Mod	2,795		2,795	2,795		2,795
Beth Jacob Day Care	960		960			
CC UA Transfer	(715)		(715)			
CC UA Transfer	715		715			
CD Rollover Accessibility OTPS		12,288	12,288			
City Artist Corps		652	652			
CD Rollover CV Removal		4,214	4,214			
Collective Bargaining OSA	246		246	250		250
Collective Bargaining Elevator Mechanics	57		57	71		71
Collectiv Bargaining OSA School Safety				15		15
Collectiv Bargaining OSA School Safety NYPD IC	15		15			
Collective Bargaining Plasterers	92		92	92		92
Demand Response		6,112	6,112			
DOE Workforce		2,741	2,741			
Elevator Mech Collective Bargaining	29		29	37		37
Energy Personnel		1,818	1,818			
ExCEL Projects		991	991			
ExCEL Projects Round 1		20,116	20,116			
Federal Food Revenue Re-estimate				(38,000)		(38,000)
Federal Food Revenue Re-estimate					38,000	38,000
Financial Plan HC Adjustments						
Financial Plan HC Adjustments						
Food Budget Realign				(21,957)		(21,957)
Food Budget Realign					21,957	21,957
Food Budget Realign				8,309		8,309
Food Budget Realign					(8,309)	(8,309)
Food Budget Realign				13,648		13,648
Food Budget Realign					(13,648)	(13,648)
FY22 Realignment	11,000		11,000			
FY22 Realignment	(11,000)		(11,000)			
FY22 DOE MOME		57	57			
Human Services	(999)		(999)			
IC W DOE ANT SYSTEM		3,125	3,125			
IC W DOE Obesity Taskforce		2,621	2,621			
IC W DOE Savoy Medical Kit		384	384			
IC W DOE Recycling Champions		973	973			
IDEA SOLAR Wall Pilot		15	15			
MSQI						
NPS CARES Revenue Adjustment		71,614	71,614			
NYC Service GoPASS	300		300			
NYC Service in Schools	100		100			
NYS Service Youth Leadership Councils	50		50			
NYSTL Charter						
Obj Realignment		433	433		(386)	(386)
PS Savings	(110,700)		(110,700)			
Realignment						
Revenue Adjustment						
Revenue Adjustment IDEA Supplemental		15,687	15,687			

<i>Dollars in Thousands</i>	FY22			FY23		
	City	Non-City	Total	City	Non-City	Total
Situation Room Transfer		(\$10,847)	(\$10,847)			
SSBA Adjustment		62,876	62,876			
UA Realignment						
UA Transfer						
Subtotal, Other Adjustments	(\$124,851)	\$195,869	\$71,018	(\$37,534)	\$37,614	\$80
DOE Budget as of the FY22 November Plan	\$13,942,491	\$17,696,245	\$31,638,736	\$14,537,717	\$16,343,319	\$30,881,036
FY23 Preliminary Financial Plan						
New Needs						
Charter Schools				\$281,664		
Transportation				134,000		
Vaccine Incentive	5		5			
Subtotal, New Needs	\$5		\$5	\$415,664		\$415,664
Other Adjustments						
BPA-DOE MOU Bottle Fillers						
Budget Reallocation		\$141	\$141			
Charter Revenue		134,174	134,174			
Collective Bargaining Lump Sum	405,066		405,066			
Energy Personnel		152	152			
ExCEL Projects Round 2		4,323	4,323			
Financial Plan Headcount Adjustments						
Heating Fuel Adjustment	12,164		12,164			
IC W/ DOE - ANT System		5,115	5,115			
IC W/ DOE - Making Waves		195	195			
Realignment						
American Rescue Plan Labor Adj	(300,000)	300,000				
CD Rollover - DOE Remote Learn		42,504	42,504			
City Council Member Items	680		680			
Collective Bargaining: Painter	21		21	21		21
COVID Test Kits		9,668	9,668			
CRF Rollover - Air Purifiers		600	600			
CUNY FRF Transfer		(2,520)	(2,520)			
DOE Lan Cabling		241	241			
DOE YWD MOU		444	444			
Electrification Study		344	344			
Enrollment Changes Revenue Adj						
Mental Health Continuum	(2,062)		(2,062)			
Realignment UA BC						
Solar PV Kiosk Installations		769	769			
SSD Transfer to NYPD						
SSD Transfer to NYPD - Fringe						
Urban Advantage Realignment						
Subtotal, Other Adjustments	\$115,870	\$496,149	\$612,019	\$21		\$21
Program to Eliminate the Gap						
Prior Year Revenue	(\$55,000)	\$55,000				
ATR Savings	(14,659)		(14,659)	(14,659)		(14,659)
Central Savings	(110,015)		(110,015)	(57,000)		(57,000)
Enrollment Changes				(374,644)		(374,644)
School Budget Allocation Effic	(36,782)		(36,782)	(36,782)		(36,782)
School Safety Savings	(39,159)		(39,159)	(12,444)		(12,444)
Vacancy Reduction	(190)		(190)	(61,966)		(61,966)
Subtotal, Program to Eliminate the Gap	(\$255,805)	\$55,000	(\$200,805)	(\$557,496)		(\$557,496)
TOTAL, All Changes FY23 Preliminary Budget	(\$139,929,954)	\$551,148,777	\$411,218,823	(\$141,810,563)		(\$141,810,563)
DOE Budget as of the Preliminary FY23 Budget	\$13,802,561	\$18,247,394	\$32,049,955	\$14,395,907	\$16,343,319	\$30,739,225

B. School Budgets Fiscal 2021 – Fiscal 2024

School Budgets Fiscal 2021-Fiscal 2024						
U/As 401 & 402, 403 & 404, and 481 & 482 - School Budgets						
<i>Dollars in Thousands</i>	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$8,482,614	\$8,568,040	\$9,361,584	\$9,302,834	\$9,451,131	\$89,547
Full-Time Salaried - Non-Pedagogical	193,832	192,796	256,566	253,914	235,956	(20,610)
Fringe Benefits	301,204	345,698	357,606	357,606	353,129	(4,476)
Additional Gross Pay	645,513	1,002,933	579,416	579,416	401,013	(178,403)
Other Salaried & Unsalaries	444,882	607,569	441,922	439,054	431,437	(10,485)
Overtime- Civilian	3,932	10,370	6,436	6,436	6,436	0
PS Other	(3,292)	61	0	0	0	0
Amount to be Scheduled	(5)	27	0	0	0	0
Subtotal PS	\$10,068,681	\$10,727,493	\$11,003,529	\$10,939,260	\$10,879,103	(\$124,426)
Other Than Personal Services						
Contractual Services General	\$108,813	\$172,875	\$97,159	\$107,205	\$99,657	\$2,499
Private Schools	35,238	31,363	30,310	30,310	30,310	0
Transportation Services	339	47,797	41,375	41,375	41,375	0
Professional Services	495,394	838,352	501,724	518,204	482,103	(19,621)
Social Services	1,180	3,987	3,724	3,724	3,724	0
Fixed & Misc.	12,526	12,202	15,455	15,455	15,455	0
Property & Equipment	184,613	270,271	197,871	193,871	166,844	(31,027)
Supplies & Materials	475,688	876,640	611,882	608,882	451,210	(160,673)
Other Services & Charges	393,176	488,835	487,000	497,131	364,873	(122,127)
Subtotal OTPS	\$1,706,968	\$2,742,321	\$1,986,502	\$2,016,159	\$1,655,553	(\$330,949)
TOTAL	\$11,775,649	\$13,469,814	\$12,990,031	\$12,955,418	\$12,534,656	(\$455,375)
Positions						
Full-Time Positions - Pedagogical	94,310	92,695	100,398	100,401	99,828	(570)
Full-Time Positions - Non-Pedagogical	3,257	3,466	3,639	3,568	3,569	(70)
TOTAL	97,567	96,161	104,037	103,969	103,397	(640)

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

C. Contract Budget

DOE FY24 Preliminary Contract Budget				
<i>Dollars In Thousands</i>				
Category	FY23 Adopted	Number of Contracts	FY24 Preliminary	Number of Contracts
Contractual Services General	\$28,304	59	\$30,354	10
Telecommunications Maint	15,657	48	14,626	48
Maint & Rep Motor Veh Equip	750	7	750	7
Office Equipment Maintenance	1,790	58	1,735	58
Data Processing Equipment	24,264	77	23,103	77
Printing Contracts	14,507	54	14,480	54
Security Services	322	4	252	3
Temporary Services	29,988	77	29,235	77
Cleaning Services	181	3	84	2
Transportation Expenditures	4,882	24	4,882	24
Day Care Of Children	344,766	669	342,436	669
Head Start	80,247	89	80,247	89
Bus Transp Reimbursable Prgms	40	1	40	1
Transportation Of Pupils	1,720,707	344	1,655,253	344
Pmts Contract/Corporat School	2,140,034	1,781	2,140,029	1,781
Training Prgm City Employees	4,292	3	4,284	2
Charter Schools	2,959,501	235	2,894,265	235
Maint & Oper Of Infrastructure	838,870	418	838,125	418
Payments To Delegate Agencies	59	1	59	1
Prof Serv Accting & Auditing	2,210	2	1,912	2
Prof Serv Legal Services	10,859	52	10,832	52
Prof Serv Engineer & Architect	3,703	7	3,702	6
Prof Serv Computer Services	44,078	83	43,502	83
Prof Serv Direct Educ Serv	838,196	1,149	831,536	1,149
Prof Serv Other	218,406	435	202,474	435
Bank Charges Public Asst Acct	154	1	154	1
Prof Serv Curric & Prof Devel	111,782	605	101,108	606
Education & Rec For Youth Prgm	4,725	121	4,725	121
TOTAL	\$9,443,274	6,407	\$9,274,183	6,355

D. Program Areas

Appendix C Table 1. U/As 401 & 402 General Education Instruction

Appendix C Table 1. U/As 401 & 402 - General Education Instruction						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$151,233	\$149,629	\$158,041	\$151,354	\$138,861	(\$19,180)
Full-Time Salaried - Pedagogical	5,912,664	6,063,825	6,242,912	6,196,940	6,290,821	47,910
Additional Gross Pay	254,470	325,817	196,458	196,458	208,783	12,324
Additional Gross Pay - Labor Reserve	226,138	234,816	0	0	0	0
Amounts to be Scheduled	(5)	27	0	0	0	0
Fringe Benefits	2,215	3,281	3,193	3,193	3,193	0
Fringe Benefits - FICA	15,878	24,295	25,055	25,055	25,055	0
Fringe Benefits - Health Insurance	36,474	55,511	41,913	41,913	41,913	0
Fringe Benefits - SWB	4,857	7,259	11,411	11,411	11,411	0
Other Salaried	143	131	891	891	891	0
Overtime - Civilian	3,482	6,239	5,623	5,623	5,623	0
P.S. Other	(3,292)	61	0	0	0	0
Unsalaries	346,373	344,551	304,962	302,250	294,478	(10,485)
Subtotal	\$6,950,629	\$7,215,440	\$6,990,459	\$6,935,089	\$7,021,028	\$30,570
Other Than Personal Services						
Property & Equipment	\$152,091	196,598	171,798	167,798	140,817	(30,981)
Supplies & Materials	163,401	196,935	157,670	156,729	115,588	(42,082)
Contractual Services	72,729	78,313	48,411	53,415	53,440	5,029
Contractual Services - DOE Private Schools	0	0	9	9	9	0
Contractual Services - DOE Transportation	218	2,543	1,356	1,356	1,356	0
Contractual Services - Professional Services	188,156	205,057	162,622	162,422	153,107	(9,514)
Contractual Services - Social Services	901	1,521	2,186	2,186	2,186	0
Fixed & Misc. Charges	450	775	671	671	671	0
Other Services & Charges	233,958	261,039	200,164	204,620	196,392	(3,772)
Subtotal	\$811,906	\$942,781	\$744,887	\$749,205	\$663,565	(\$81,321)
TOTAL	\$7,762,535	\$8,158,220	\$7,735,345	\$7,684,294	\$7,684,594	(\$50,752)
Funding						
City Funds			\$3,534,237	\$3,483,186	\$3,655,477	\$121,240
Federal -Other			182,857	182,857	182,857	0
State			4,018,251	4,018,251	3,846,260	(171,991)
TOTAL			\$7,735,345	\$7,684,294	\$7,684,594	(\$50,752)
Budgeted Headcount						
Full-Time Positions - Civilian	2,632	2,742	2,851	2,780	2,781	(70)
Full-Time Positions - Pedagogical	60,112	60,437	60,966	60,969	60,987	21
TOTAL	62,744	63,179	63,817	63,749	63,768	(49)

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Appendix C Table 2. U/As 403 & 404 – Special Education Instruction

Appendix C Table 2. U/As 403 & 404 - Special Education Instruction						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$23	\$117	\$496	\$496	\$496	\$0
Full-Time Salaried - Pedagogical	2,093,271	2,027,912	2,509,405	2,496,626	2,499,851	(9,554)
Additional Gross Pay	18,866	21,571	34,066	34,066	35,064	998
Additional Gross Pay - Labor Reserve	55,418	51,161	0	0	0	0
Fringe Benefits	109	176	0	0	0	0
Fringe Benefits - FICA	913	1,425	850	850	850	0
Fringe Benefits - Health Insurance	2,082	3,348	2,142	2,142	2,142	0
Fringe Benefits - SWB	283	445	273	273	273	0
Overtime - Civilian	162	684	0	0	0	0
Unsalaries	28,338	51,567	29,824	29,718	29,824	0
Subtotal	\$2,199,466	\$2,158,406	\$2,577,056	\$2,564,171	\$2,568,500	(\$8,556)
Other Than Personal Services						
Property & Equipment	\$1,925	\$1,986	\$4,249	\$4,249	\$4,249	\$0
Supplies & Materials	2,753	3,739	3,270	3,270	3,270	0
Contractual Services	116	66	218	218	218	0
Contractual Services - DOE Transportation	0	0	20	20	20	0
Contractual Services - Professional Services	1,150	1,694	1,588	1,588	1,588	0
Other Services & Charges	190	566	479	479	479	0
Subtotal	\$6,133	\$8,051	\$9,825	\$9,825	\$9,825	\$0
TOTAL	\$2,205,599	\$2,166,457	\$2,586,881	\$2,573,996	\$2,578,325	(\$8,556)
Funding						
City Funds			\$966,936	\$954,052	\$958,381	(\$8,556)
Federal - Other			17,000	17,000	17,000	0
Other Categorical			0	0	0	0
State			1,599,351	1,599,351	1,599,351	0
TOTAL			\$2,586,881	\$2,573,996	\$2,578,325	(\$8,556)
Budgeted Headcount						
Full-Time Positions - Civilian	0	1	9	9	9	0
Full-Time Positions - Pedagogical	29,517	27,797	32,270	32,270	31,679	(591)
TOTAL	29,517	27,798	32,279	32,279	31,688	(591)

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Appendix C Table 3. U/As 406 – Charter Schools

Appendix C Table 3. U/As 406 - Charter Schools						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Other Than Personal Services						
Property & Equipment	\$6,932	\$6,740	\$8,692	\$8,982	\$8,692	\$0
Supplies & Materials	2,414	2,542	2,019	2,090	2,019	0
Contractual Services	2,623,098	2,733,448	2,941,335	2,941,335	2,876,098	(65,237)
Other Services & Charges	7,336	6,222	5,631	5,631	5,631	0
TOTAL	\$2,639,780	\$2,748,952	\$2,957,677	\$2,958,038	\$2,892,440	(\$65,237)
Funding						
City Funds			\$1,398,010	\$1,398,010	\$1,332,773	(\$65,237)
Federal - Other			6,500	6,500	6,500	0
State			1,553,168	1,553,529	1,553,168	0
TOTAL			\$2,957,677	\$2,958,038	\$2,892,440	(\$65,237)

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Appendix C Table 4. U/As 407 & 408 – Universal Pre-K

Appendix C Table 4. U/As 407 & 408 - Universal Pre-K						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$20,161	\$20,748	\$71,836	\$71,546	\$71,659	(\$177)
Full-Time Salaried - Pedagogical	454,300	488,122	506,426	504,990	511,772	5,345
Additional Gross Pay	4,590	6,000	1,650	1,650	1,801	151
Additional Gross Pay - Labor Reserve	13,958	14,069	0	0	0	0
Fringe Benefits	3,913	5,615	256	256	256	0
Fringe Benefits - FICA	28,900	42,387	39,244	39,244	39,244	0
Fringe Benefits - Health Insurance	86,801	125,354	132,428	132,428	132,428	0
Fringe Benefits - SWB	10,916	15,477	10,170	10,170	10,170	0
Other Salaried	(1)	0	2	2	2	0
Overtime - Civilian	171	184	0	0	0	0
Unsalariated	17,392	29,491	1,569	1,562	1,569	0
Subtotal	\$641,100	\$747,447	\$763,582	\$761,848	\$768,901	\$5,319
Other Than Personal Services						
Property & Equipment	\$1,196	\$1,775	\$6,267	\$6,267	\$6,267	\$0
Supplies & Materials	12,686	17,710	19,842	19,030	19,941	99
Contractual Services	2,286	5,523	5,649	5,649	5,649	0
Contractual Services - DOE Private Schools	414,586	780,156	783,844	783,844	783,839	(5)
Contractual Services - DOE Transportation	0	0	36	36	36	0
Contractual Services - Professional Services	10,840	9,064	18,618	18,618	18,618	0
Other Services & Charges	1,954	6,419	35,004	35,817	35,004	0
Subtotal	\$443,547	\$820,648	\$869,260	\$869,260	\$869,354	\$94
TOTAL	\$1,084,647	\$1,568,095	\$1,632,842	\$1,631,109	\$1,638,255	\$5,413
Funding						
City Funds			\$558,732	\$556,999	\$558,550	(\$182)
Federal - Other			497,798	497,798	503,393	5,595
State			576,312	576,312	576,312	0
TOTAL			\$1,632,842	\$1,631,109	\$1,638,255	\$5,413
Budgeted Headcount						
Full-Time Positions - Civilian	248	250	692	631	631	(61)
Full-Time Positions - Pedagogical	5,902	6,205	7,598	7,598	7,670	72
TOTAL	6,150	6,455	8,290	8,229	8,301	11

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 5. U/As 409 & 410 – Early Childhood Programs

Appendix C Table 5. U/As 409 & 410 - Early Childhood Programs						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$15,406	\$13,198	\$13,021	\$12,258	\$11,554	(\$1,467)
Full-Time Salaried - Pedagogical	60,274	54,378	71,929	71,905	35,350	(36,578)
Additional Gross Pay	423	1,098	5,847	5,847	5,847	0
Additional Gross Pay - Labor Reserve	2,316	2,183	0	0	0	0
Fringe Benefits	3	4	0	0	0	0
Fringe Benefits - FICA	18	23	0	0	0	0
Fringe Benefits - Health Insurance	58	76	0	0	0	0
Fringe Benefits - SWB	5	6	0	0	0	0
Overtime - Civilian	104	24	0	0	0	0
Unsalaries	0	0	246	246	246	0
Subtotal	\$78,606	\$70,989	\$91,043	\$90,255	\$52,997	(\$38,045)
Other Than Personal Services						
Property & Equipment	\$84	\$25	\$135	\$135	\$54	(\$81)
Supplies & Materials	1,066	618	8,102	8,102	7,522	(579)
Contractual Services	2,034	348	3,346	3,346	3,346	0
Contractual Services - Professional Services	2,790	4,026	2,090	2,090	1,611	(479)
Contractual Services - Social Services	470,964	500,722	426,013	448,253	423,684	(2,330)
Fixed & Misc. Charges	0	0	4,897	4,897	4,897	0
Other Services & Charges	467	831	205	205	155	(50)
Subtotal	\$477,405	\$506,569	\$444,788	\$467,027	\$441,269	(\$3,519)
TOTAL	\$556,012	\$577,558	\$535,830	\$557,283	\$494,266	(\$41,564)
Funding						
City Funds			\$326,736	\$348,188	\$285,172	(\$41,564)
Federal - C.D.			2,963	2,963	2,963	0
Federal - Other			195,727	195,727	195,727	0
State			10,404	10,404	10,404	0
TOTAL			\$535,830	\$557,283	\$494,266	(\$41,564)
Budgeted Headcount						
Full-Time Positions - Civilian	176	131	163	143	142	(21)
Full-Time Positions - Pedagogical	549	482	674	674	354	(320)
TOTAL	725	613	837	817	496	(341)

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 6. U/As 415 & 416 – School Support Organization

Appendix C Table 6. U/As 415 & 416 - School Support Organization						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$113,336	\$101,293	\$96,533	\$90,223	\$89,180	(\$7,352)
Full-Time Salaried - Pedagogical	185,274	182,035	157,958	157,242	157,210	(748)
Additional Gross Pay	9,864	14,430	10,016	10,016	10,792	776
Additional Gross Pay - Labor Reserve	10,558	12,428	0	0	0	0
Fringe Benefits	50	47	0	0	0	0
Other Salaried	13	0	8	8	8	0
Overtime - Civilian	552	793	1,017	1,017	1,017	0
Unsalariated	645	937	3,409	3,378	3,409	0
Subtotal	\$320,292	\$311,964	\$268,940	\$261,884	\$261,615	(\$7,324)
Other Than Personal Services						
Property & Equipment	\$1,676	\$2,037	\$493	\$493	\$993	\$500
Supplies & Materials	2,644	2,542	421	421	2,621	2,200
Contractual Services	669	2,408	4,029	4,029	4,029	0
Contractual Services - DOE Transportation	10	12	0	0	0	0
Contractual Services - Professional Services	11,337	6,552	15,133	15,133	11,633	(3,500)
Fixed & Misc. Charges - Judgments & Claims	33	25	0	0	0	0
Other Services & Charges	1,256	1,416	733	733	1,533	800
Subtotal	\$17,627	\$14,991	\$20,809	\$20,809	\$20,809	\$0
TOTAL	\$337,918	\$326,955	\$289,748	\$282,692	\$282,424	(\$7,324)
Funding						
City Funds			\$171,735	\$164,679	\$164,411	(\$7,324)
State			118,013	118,013	118,013	0
TOTAL			\$289,748	\$282,692	\$282,424	(\$7,324)
Budgeted Headcount						
Full-Time Positions - Civilian	1,441	1,242	1,285	1,204	1,181	(104)
Full-Time Positions - Pedagogical	1,398	1,309	1,335	1,335	1,335	0
TOTAL	2,839	2,551	2,620	2,539	2,516	(104)

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 7. U/As 421 & 422 – Citywide Special Education

Appendix C Table 7. U/As 421 & 422 - Citywide Special Education						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$83,493	\$87,089	\$75,994	\$75,386	\$75,962	(\$33)
Full-Time Salaried - Pedagogical	1,070,749	1,052,674	1,218,896	1,209,984	1,217,946	(950)
Additional Gross Pay	27,473	55,455	56,811	56,811	57,761	950
Additional Gross Pay - Labor Reserve	33,927	38,715	0	0	0	0
Fringe Benefits	292	309	287	287	287	0
Fringe Benefits - FICA	0	0	18	18	18	0
Fringe Benefits - Health Insurance	0	0	36	36	36	0
Fringe Benefits - SWB	0	0	9	9	9	0
Overtime - Civilian	325	1,878	1,300	1,300	1,300	0
Unsalariated	44,596	75,088	49,241	48,727	49,241	0
Subtotal	\$1,260,856	\$1,311,209	\$1,402,594	\$1,392,559	\$1,402,561	(\$33)
Other Than Personal Services						
Property & Equipment	\$4,592	\$10,911	\$7,901	\$7,901	\$7,901	\$0
Supplies & Materials	6,427	7,283	8,006	8,006	8,006	0
Contractual Services	969	968	1,307	1,307	1,307	0
Contractual Services – DOE Transportation	0	4	0	0	0	0
Contractual Services - Professional Services	1,264	1,451	2,867	2,867	2,867	0
Other Services & Charges	2,054	3,144	3,462	3,462	3,462	0
Subtotal	\$15,306	\$23,760	\$23,543	\$23,543	\$23,543	\$0
TOTAL	\$1,276,162	\$1,334,969	\$1,426,137	\$1,416,102	\$1,426,104	(\$33)
Funding						
City Funds			\$1,160,205	\$1,150,170	\$1,066,508	(\$93,697)
Federal - Other			25,000	25,000	25,000	0
Other Categorical			4,000	4,000	4,000	0
State			236,932	236,932	330,596	93,665
TOTAL			\$1,426,137	\$1,416,102	\$1,426,104	(\$33)
Budgeted Headcount						
Full-Time Positions - Civilian	1,083	1,107	719	718	718	(1)
Full-Time Positions - Pedagogical	15,723	15,005	15,769	15,769	15,769	0
TOTAL	16,806	16,112	16,488	16,487	16,487	(1)

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 8. U/As 423 & 424 – Special Education Instructional Support

Appendix C Table 8. U/As 423 & 424 - Special Education Instructional Support						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$175,349	\$174,572	\$209,470	\$209,007	\$206,606	(\$2,864)
Full-Time Salaried - Pedagogical	129,680	129,052	163,991	163,157	162,625	(1,366)
Additional Gross Pay	27,365	30,161	24,984	24,984	26,720	1,736
Additional Gross Pay - Labor Reserve	10,479	10,021	0	0	0	0
Fringe Benefits	722	714	725	725	725	0
Overtime - Civilian	4,064	7,205	183	183	2,583	2,400
Unsalariated	39,670	36,766	32,956	32,294	32,956	0
Subtotal	\$387,329	\$388,490	\$432,309	\$430,351	\$432,215	(\$94)
Other Than Personal Services						
Property & Equipment	\$2,024	\$1,658	\$11,786	\$7,665	\$11,786	\$0
Supplies & Materials	1,736	1,884	4,305	3,465	4,305	0
Contractual Services	867	1,734	4,464	4,464	4,464	0
Contractual Services - DOE Transportation	0	0	22	22	22	0
Contractual Services - Professional Services	196,475	209,580	271,379	268,034	268,868	(2,511)
Other Services & Charges	14,157	14,490	11,164	19,470	13,676	2,511
Subtotal	\$215,260	\$229,347	\$303,120	\$303,120	\$303,120	\$0
TOTAL	\$602,588	\$617,836	\$735,429	\$733,471	\$735,335	(\$94)
Funding						
City Funds			\$391,988	\$390,030	\$364,269	(\$27,719)
Federal - Other			80,000	80,000	80,000	0
Other Categorical			682	682	682	0
State			\$262,759	\$262,759	\$290,384	\$27,625
TOTAL			\$735,429	\$733,471	\$735,335	(\$94)
Budgeted Headcount						
Full-Time Positions - Civilian	2,292	2,264	2,653	2,652	2,652	(1)
Full-Time Positions - Pedagogical	1,235	1,223	1,071	1,071	1,071	0
TOTAL	3,527	3,487	3,724	3,723	3,723	(1)

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 9. U/As 435 & 436 – School Facilities

Appendix C Table 9. U/As 435 & 436 - School Facilities						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$59,223	\$54,638	\$66,360	\$66,005	\$68,914	\$2,554
Additional Gross Pay	821	1,748	214	214	214	0
Additional Gross Pay - Labor Reserve	12,320	109	0	0	0	0
Fringe Benefits	13	0	0	0	0	0
Fringe Benefits - FICA	0	0	0	0	0	0
Fringe Benefits - Health Insurance	1	0	0	0	0	0
Fringe Benefits - SWB	0	0	0	0	0	0
Overtime - Civilian	3,612	6,504	1,516	1,516	1,516	0
Unsalariated	109,405	109,913	112,255	112,255	110,255	(2,000)
Subtotal	\$185,396	\$172,912	\$180,346	\$179,991	\$180,900	\$554
Other Than Personal Services						
Property & Equipment	\$2,950	\$4,640	\$1,471	\$1,471	\$4,176	\$2,705
Supplies & Materials	172,301	128,945	102,570	105,069	45,526	(57,045)
Contractual Services	866,801	1,047,150	824,874	852,539	824,139	(736)
Contractual Services - Professional Services	11,719	18,164	7,644	8,146	6,944	(700)
Fixed & Misc. Charges	56,901	87,131	0	0	0	0
Other Services & Charges	6,466	8,031	7,839	7,668	7,502	(337)
Subtotal	\$1,117,139	\$1,294,061	\$944,399	\$974,893	\$888,286	(\$56,113)
TOTAL	\$1,302,535	\$1,466,973	\$1,124,745	\$1,154,884	\$1,069,186	(\$55,558)
Funding						
City Funds			\$703,226	\$483,291	\$251,534	(\$451,693)
Federal - C.D.			5,849	14,540	5,849	0
Federal - Other			179,732	399,732	576,202	396,470
Intra-City Sales			1,008	22,392	673	(336)
Other Categorical			68,490	68,490	68,490	0
State			166,439	166,439	166,439	\$0
TOTAL			\$1,124,745	\$1,154,884	\$1,069,186	(\$55,558)
Budgeted Headcount						
Full-Time Positions - Civilian	616	538	656	604	604	(52)
TOTAL	616	538	656	604	604	(52)

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 10. U/As 437 & 438 – Student Transportation

Appendix C Table 10. U/As 438 - Student Transportation						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian					\$10,406	\$10,406
Full-Time Salaried - Pedagogical					167	167
Subtotal					\$10,573	\$10,573
Other Than Personal Services						
Property & Equipment	\$197	\$151	\$4,521	\$4,521	\$4,521	\$0
Supplies & Materials	901	495	3,039	3,039	3,039	0
Contractual Services	158	679	3,565	3,565	3,565	0
Contractual Services - DOE Transportation	1,316,712	1,447,510	1,537,884	1,537,884	1,472,430	(65,454)
Contractual Services - Professional Services	4,803	4,777	655	655	655	0
Fixed & Misc. Charges	157,003	181,859	12,976	12,976	12,976	0
Fixed & Misc. Charges - MTA	57,483	102,509	60,585	60,585	60,585	0
Other Services & Charges	7,658	14,953	7,136	7,136	7,136	0
Subtotal	\$1,544,913	\$1,752,932	\$1,630,362	\$1,630,362	\$1,564,908	(\$65,454)
TOTAL	\$1,544,913	\$1,752,932	\$1,630,362	\$1,630,362	1,575,481	(\$54,881)
Funding						
City Funds			\$664,735	\$664,735	\$609,854	(\$54,881)
Other Categorical			300	300	300	0
State			965,327	965,327	965,327	0
TOTAL			\$1,630,362	\$1,630,362	\$1,575,481	(\$54,881)
Budgeted Headcount						
Full-Time Positions - Civilian					134	134
Full-Time Positions - Pedagogical					1	1
TOTAL					135	135

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 11. U/A 439 & 440 – School Food Services

Appendix C Table 11. U/As 439 & 440 - School Food Services						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$74,126	\$69,133	\$67,298	\$67,298	\$67,298	\$0
Additional Gross Pay	8,381	15,779	2,361	2,361	2,361	0
Additional Gross Pay - Labor Reserve	8	12	0	0	0	0
Fringe Benefits	582	481	585	585	585	0
Other Salaried	222	245	270	270	270	0
Overtime - Civilian	3,557	3,022	3,740	3,740	3,740	0
Unsalariated	139,623	131,750	160,697	160,697	160,697	0
Subtotal	\$226,499	\$220,424	\$234,952	\$234,952	\$234,952	\$0
Other Than Personal Services						
Property & Equipment	\$1,701	\$4,942	\$3,813	\$3,813	\$3,813	\$0
Supplies & Materials	135,967	204,223	275,784	275,784	275,784	0
Contractual Services	12,324	18,594	11,543	11,543	11,543	0
Contractual Services - Professional Services	316	3	1,084	1,084	1,084	0
Fixed & Misc. Charges	0	0	1,091	1,091	1,091	0
Other Services & Charges	3,950	5,399	1,972	1,972	1,972	0
Subtotal	\$154,258	\$233,162	\$295,286	\$295,286	\$295,286	\$0
TOTAL	\$380,756	\$453,585	\$530,238	\$530,238	\$530,238	\$0
Funding						
City Funds			\$4	\$4	\$4	\$0
Federal - C.D.			0	0	0	0
Federal - Other			505,295	505,295	505,295	0
State			24,938	24,938	24,938	0
TOTAL			\$530,238	\$530,238	\$530,238	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	1,658	1,533	1,709	1,709	1,709	0
TOTAL	1,658	1,533	1,709	1,709	1,709	0

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 12. U/As 442 – School Safety

Appendix C Table 12. U/As 442 - School Safety						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Other Than Personal Services						
Other Services & Charges	\$364,197	\$351,656	\$389,445	\$356,158	\$358,988	(\$30,458)
TOTAL	\$364,197	\$351,656	\$389,445	\$356,158	\$358,988	(\$30,458)
Funding						
City Funds			\$379,915	\$346,628	\$349,458	(\$30,458)
State			9,530	9,530	9,530	0
TOTAL			\$389,445	\$356,158	\$358,988	(\$30,458)

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 13. U/As 444 – Energy and Leases

Appendix C Table 13. U/As 444 - Energy and Leases						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Other Than Personal Services						
Supplies & Materials	\$40,195	\$70,897	\$53,153	\$80,682	\$53,153	\$0
Other Services & Charges	565,211	680,967	599,690	622,397	617,659	17,969
TOTAL	\$605,406	\$751,864	\$652,843	\$703,079	\$670,812	\$17,969
Funding						
City Funds			\$580,898	\$631,005	\$598,866	\$17,969
State			71,945	71,945	71,945	0
TOTAL			\$652,843	\$703,079	\$670,812	\$17,969

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 14. U/As 453 & 454 – Central Administration

Appendix C Table 14. U/As 453 & 454 - Central Administration						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$216,327	\$211,539	\$159,340	\$157,820	\$146,265	(\$13,074)
Full-Time Salaried - Pedagogical	15,539	14,942	8,682	8,682	9,336	654
Additional Gross Pay	7,013	10,894	3,465	3,465	4,251	786
Additional Gross Pay - Labor Reserve	2,317	3,907	0	0	0	0
Other Salaried	505	337	680	680	300	(380)
Overtime - Civilian	1,699	1,990	1,127	1,127	1,127	0
P.S. Other	(260)	(314)	0	0	0	0
Unsalaries	4,947	358	164	164	115	(49)
Subtotal	\$248,088	\$243,652	\$173,457	\$171,937	\$161,395	(\$12,062)
Other Than Personal Services						
Property & Equipment	\$4,864	\$4,380	\$1,254	\$1,254	\$1,800	\$546
Supplies & Materials	35,274	37,774	12,266	11,936	16,126	3,861
Contractual Services	20,946	25,491	26,290	26,290	22,629	(3,661)
Contractual Services - DOE Transportation	0	0	3	3	3	0
Contractual Services - Professional Services	85,344	59,194	63,784	63,710	56,428	(7,356)
Fixed & Misc. Charges	0	230	0	0	0	0
Fixed & Misc. Charges - Judgments & Claims	1,442	6,799	98	98	98	0
Other Services & Charges	21,895	20,762	25,010	25,010	20,005	(5,005)
Subtotal	\$169,764	\$154,631	\$128,706	\$128,301	\$117,089	(\$11,616)
TOTAL	\$417,852	\$398,283	\$302,163	\$300,239	\$278,484	(\$23,679)
Funding						
City Funds			\$205,504	\$203,580	\$181,825	(\$23,679)
Federal - Other			34,445	34,445	34,445	0
Other Categorical			6,434	6,434	6,434	0
State			55,771	55,771	55,771	0
TOTAL			\$302,163	\$300,239	\$278,484	(\$23,679)
Budgeted Headcount						
Full-Time Positions - Civilian	2,402	2,186	1,956	1,880	1,769	(187)
Full-Time Positions - Pedagogical	93	85	47	47	47	0
TOTAL	2,495	2,271	2,003	1,927	1,816	(187)

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Appendix C Table 15. U/As 461 – Fringe Benefits

Appendix C Table 15. U/As 461 - Fringe Benefits						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Other Than Personal Services						
Additional Gross Pay	\$80	\$111	\$75	\$75	\$75	\$0
Fringe Benefits	76,800	53,058	70,470	70,086	70,499	30
Fringe Benefits - FICA	848,814	903,894	818,806	810,762	813,542	(5,264)
Fringe Benefits - Health Insurance	2,258,240	2,164,651	2,458,659	2,403,964	2,912,233	453,574
Fringe Benefits - SWB	443,337	534,480	532,213	529,391	525,837	(6,376)
Pensions	0	0	0	106	213	213
TOTAL	\$3,627,271	\$3,656,194	\$3,880,223	\$3,814,385	\$4,322,399	\$442,176
Funding						
City funds			\$3,047,199	\$2,980,775	\$3,218,964	\$171,765
Federal - Other			0	0	0	0
Other Categorical			33,464	33,464	33,464	0
State			\$799,560	\$800,147	\$1,069,971	\$270,411
TOTAL			\$3,880,223	\$3,814,385	\$4,322,399	\$442,176

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 16. U/As 470 – Special Education Pre-K Contracts

Appendix C Table 16. U/As 470 - Special Education Pre-K Contracts						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Other Than Personal Services						
Contractual Services - DOE Private Schools	\$441,072	\$409,547	\$499,318	\$499,318	\$499,318	\$0
Contractual Services - DOE Transportation	139,248	134,719	138,848	138,848	138,848	0
Contractual Services - Professional Services	144,317	144,258	286,026	286,026	286,026	0
Fixed & Misc. Charges	5,000	5,000	5,000	5,000	5,000	0
TOTAL	\$729,636	\$693,524	\$929,192	\$929,192	\$929,192	\$0
Funding						
City Funds			\$75,652	\$75,652	\$75,652	\$0
Federal - Other			46,486	46,486	46,486	0
Other Categorical			318	318	318	0
State			806,736	806,736	806,736	0
TOTAL			\$929,192	\$929,192	\$929,192	\$0

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 17. U/As 472 – Charter/Contract/Foster Care

Appendix C Table 17. U/As 472 - Charter/Contract/Foster Care						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Other Than Personal Services						
Contractual Services - DOE Private Schools	\$966,622	\$888,822	\$826,562	\$1,046,562	\$826,562	\$0
Contractual Services - DOE Transportation	5,181	4,611	2,539	2,539	2,539	0
Contractual Services - Professional Services	220,955	392,172	58,230	58,230	58,230	0
Fixed & Misc. Charges	22,813	23,834	22,597	22,597	22,597	0
TOTAL	\$1,215,571	\$1,309,439	\$909,927	\$1,129,927	\$909,927	\$0
Funding						
City Funds			\$250,163	\$470,163	\$250,163	\$0
State			659,764	659,764	659,764	0
TOTAL			\$909,927	\$1,129,927	\$909,927	\$0

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 18. U/As 474 – Non-Public Schools

Appendix C Table 18. U/As 474 - Non-Public Schools						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Other Than Personal Services						
Property & Equipment	\$21,815	\$16,573	\$52,205	\$91,916	\$16,919	(\$35,286)
Supplies & Materials	1,918	2,574	3,344	3,273	3,344	0
Fixed & Misc. Charges	60,453	60,235	59,868	69,628	68,251	8,383
TOTAL	\$84,187	\$79,383	\$115,417	\$164,816	\$88,514	(\$26,904)
Funding						
City Funds			\$250,163	\$470,163	\$250,163	\$0
Intra-City Sales			0	326	0	0
State			58,595	98,234	23,309	(35,286)
TOTAL			\$115,417	\$164,816	\$88,514	(\$26,904)

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Appendix C Table 19. U/As 481 & 482 – Categorical Programs

Appendix C Table 19. U/As 481 & 482 - Categorical Programs						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$42,577	\$43,050	\$98,029	\$102,063	\$96,599	(\$1,430)
Full-Time Salaried - Pedagogical	476,679	476,303	609,268	609,268	660,459	51,191
Additional Gross Pay	76,879	357,896	348,892	348,892	157,167	(191,725)
Additional Gross Pay - Labor Reserve	13,742	11,672	0	0	0	0
Fringe Benefits	7,390	8,717	10,430	10,430	10,081	(348)
Fringe Benefits - FICA	58,011	83,847	79,975	79,975	75,010	(4,965)
Fringe Benefits - Health Insurance	154,485	140,789	159,420	159,420	160,161	742
Fringe Benefits - SWB	18,506	16,607	22,944	22,944	23,039	95
Other Salaried	35	46	2	2	2	0
Overtime - Civilian	289	3,447	813	813	813	0
Unsalariated	69,993	211,274	106,243	106,193	106,243	0
Subtotal	\$918,586	\$1,353,647	\$1,436,014	\$1,439,999	\$1,289,574	(\$146,440)
Other Than Personal Services						
Property & Equipment	\$30,597	\$71,688	\$21,824	\$21,824	\$21,778	(\$46)
Supplies & Materials	309,534	675,966	450,695	448,884	332,352	(118,343)
Contractual Services	35,968	94,496	48,529	53,572	45,999	(2,530)
Contractual Services - DOE Private Schools	35,238	31,363	30,301	30,301	30,301	0
Contractual Services - DOE Transportation	121	45,254	39,999	39,999	39,999	0
Contractual Services - Professional Services	306,088	631,600	337,515	354,194	327,408	(10,107)
Contractual Services - Social Services	279	2,466	1,538	1,538	1,538	0
Fixed & Misc. Charges	12,076	11,427	14,784	14,784	14,784	0
Other Services & Charges	159,029	227,230	286,357	292,032	168,002	(118,355)
Subtotal	\$888,930	\$1,791,490	\$1,231,543	\$1,257,129	\$982,163	(\$249,380)
TOTAL	\$1,807,515	\$3,145,137	\$2,667,557	\$2,697,128	\$2,271,737	(\$395,820)
Funding						
City Funds			\$46,967	\$46,967	\$44,967	(\$2,000)
Federal - C.D.			1,596	1,596	1,596	0
Federal - Other			2,069,698	2,086,368	1,644,228	(425,470)
Intra-City Sales			9,306	15,556	9,765	459
Other Categorical			49,700	54,862	49,700	0
State			490,290	491,779	521,482	31,191
TOTAL			\$2,667,557	\$2,697,128	\$2,271,737	(\$395,820)
Budgeted Headcount						
Full-Time Positions - Civilian	625	723	779	779	779	0
Full-Time Positions - Pedagogical	4,681	4,461	7,162	7,162	7,162	0
TOTAL	5,306	5,184	7,941	7,941	7,941	0

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

E. Fiscal 2023 Council Initiatives and One-Time Funding

- **City's First Readers.** Funding supports a coalition of nonprofit organizations that foster literacy development through direct programming, book distribution, parent engagement and in-home training. Programs are designed to help participating children achieve reading proficiency by third grade.
- **College & Career Readiness.** Funding support 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, mentorship, and tutoring.
- **Community Schools.** This funding supports community schools. An allocation of \$3 million supports NYC United Community Schools (formerly Community Learning Schools) and funds community school directors, school social workers, health services, targeted school-based programs, and professional development for educators. The remaining \$750,000 will support the Children's Health Fund and its Healthy and Ready to Learn Program, which provides technical assistance, training, and other resources to schools around trauma sensitivity and school climate.
- **Educational Programs for Students.** Funding supports educational programs for students in areas such as literacy, math, science and technology.
- **Education Equity Action Plan.** Funding supports creation of K-12 Black Studies Curriculum as well as support professional development of educators to support the effective implementation of the curriculum.
- **Jill Chaifetz Helpline.** Funding 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.
- **LGBTQ Inclusive Curriculum.** Funding supports DOE's effort to support the needs of LGBTQ youth, address intersectionality of race, sexual orientation, and gender identity through DOE's general curriculum. This funding will support 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.
- **Social and Emotional Supports for Students.** This funding will support programs that provide a range of social-emotional supports to students experiencing severe adversity and trauma. Providers support students by offering direct mental health services such as counseling, therapy, and crisis intervention. In addition to direct service, providers develop and implement social and emotional curriculum, as well as facilitate a number of professional development workshops that aim to train school personnel and parents on how to identify and support youth experiencing trauma and stress
- **Substance Abuse Prevention and Intervention Specialists.** Funding for the Substance Abuse Prevention and Intervention Specialists (SAPIS) program, which provides a range of prevention and intervention services in grades K-12.

- **Supports for Arts Instruction.** This funding will provide resources for schools to support partnerships with arts and cultural organizations, trips to museums and performances. In addition, to provide direct student arts education services and teacher professional development to increase student learning in the arts.
- **Support for Educators.** Funding supports professional development, training, and mentorship for educators and school leaders. The allocation to United Federation of Teachers Educational Foundation of \$3,600,000 will support the UFT's Teacher Center, which provides a variety of support for educators at over 100 schools across the city. Additionally, \$550,000 to the Council of School Supervisors and Administrators (CSA) will support professional development at seven Executive Leadership Centers and support CSA's School Leaders Institute. The remaining \$250,000 will fund the Food Education Hub at Teacher's College to support nutrition education.