

New York City Council
Hon. Julie Menin, Speaker of the Council
Hon. Linda Lee, Chair, Finance Committee
Hon. Eric Dinowitz, Chair, Education Committee

**Report on the Fiscal 2027 Preliminary Plan,
the Fiscal 2027 Preliminary Capital Commitment Plan, and the Fiscal 2026
Preliminary Mayor’s Management Report for the Committee on Education**

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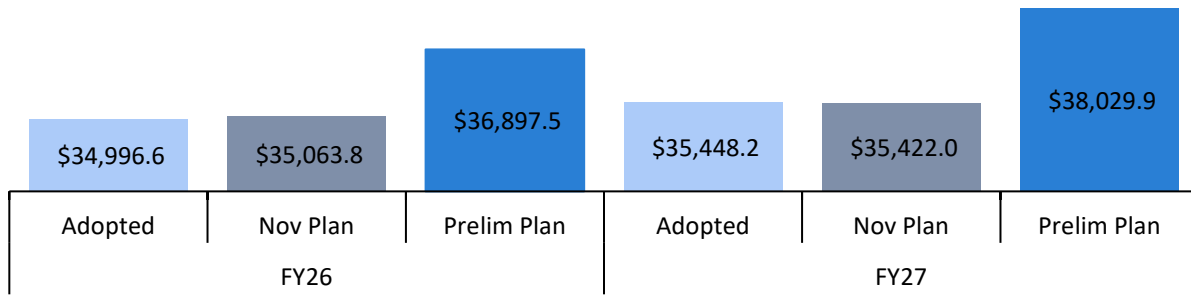
Fiscal 2027 Preliminary Plan

Department of Education Budget Overview

The Department of Education (DOE or the Department) is responsible for the traditional K-12 public school system for the City, as well as the quickly expanding early childhood education system, District 79 alternative schools and the oversight of charter and non-public schools. The Preliminary Financial Plan for Fiscal 2026-2030 (Preliminary Plan) includes increases across almost all these areas, from class size compliance, 2-K programming, District 75 classes and due process cases, since the release of the Fiscal 2026 Adopted Plan in June 2025.

The Preliminary Plan includes a proposed Fiscal 2027 budget of \$38.04 billion for DOE, which is \$2.61 billion (7.4 percent) more than its \$35.42 billion Fiscal 2027 budget in the November Plan. The Department’s projected Fiscal 2027 budget represents 29.4 percent of the City’s proposed Fiscal 2027 budget in the Preliminary Plan. DOE’s Fiscal 2026 budget in the Preliminary Plan is \$1.83 billion (5.2 percent) more than its \$35.06 billion Fiscal 2026 budget in the November Plan. The current Fiscal 2027 budget is \$3.03 billion more than the \$34.99 billion Fiscal 2026 budget at adoption.

Comparison of the Last Three Financial Plans



Dollars in Millions

Source: New York City Office of Management and Budget

DOE Financial Summary

<i>Dollars in Thousands</i>	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27 - FY26
Budget by Unit of Appropriation						
401 - General Education Instruction PS	\$7,499,347	\$7,923,848	\$8,287,746	\$8,270,046	\$8,854,181	\$566,435
402 - General Education Instruction OTPS	930,741	1,043,091	947,060	1,010,590	867,909	(79,151)
403 - Special Education Instruction PS	2,394,423	2,557,134	2,991,870	2,901,924	3,178,493	186,623
404 - Special Education Instruction OTPS	7,080	8,524	10,125	14,333	10,275	150
406 - Charter Schools OTPS	3,144,896	3,358,121	3,384,434	3,548,262	3,744,490	360,056
407 - Universal Pre-K PS	816,513	894,853	887,734	871,523	1,027,408	139,674
408 - Universal Pre-K OTPS	966,602	1,043,287	826,957	974,483	1,212,059	385,101
409 - Early Childhood Programs PS	24,929	20,938	25,915	25,915	26,463	548
410 - Early Childhood Programs OTPS	467,497	522,183	468,603	577,085	556,190	87,587
415 - School Support Organization PS	324,321	361,189	306,445	338,545	313,702	7,258
416 - School Support Organization OTPS	9,583	26,509	40,843	44,093	44,104	3,261
421 - Citywide Special Education PS	1,445,355	1,546,667	1,506,451	1,505,230	1,595,199	88,748
422 - Citywide Special Education OTPS	39,990	35,992	24,426	38,936	25,098	672
423 - Special Education Instructional Support PS	430,526	461,211	413,541	423,193	433,180	19,639
424 - Special Education Instructional Support OTPS	401,842	577,033	569,128	649,618	605,389	36,261
433 - Division of Technology PS	0	0	56,249	57,175	56,321	72
434 - Division of Technology OTPS	0	0	75,016	255,922	76,283	1,267
435 - School Facilities PS	191,423	193,433	201,783	202,944	201,885	103
436 - School Facilities OTPS	1,395,118	1,207,859	1,223,629	1,277,264	1,067,634	(155,995)
437 - Student Transportation PS	8,952	9,181	11,403	11,403	11,475	72
438 - Student Transportation OTPS	1,721,838	1,916,921	1,999,408	2,200,180	2,226,408	227,000
439 - School Food Services PS	247,080	258,488	294,677	294,677	295,164	487
440 - School Food Services OTPS	286,493	281,154	332,286	332,286	331,647	(639)
442 - School Safety OTPS	362,305	343,219	372,445	397,812	387,485	15,040
444 - Energy and Leases OTPS	751,921	813,871	830,562	830,562	855,890	25,328
453 - Central Administration PS	252,001	260,557	113,464	116,692	113,080	(385)
454 - Central Administration OTPS	168,142	187,491	62,487	66,591	38,561	(23,926)
461 - Fringe Benefits PS	3,917,783	4,226,740	4,528,701	4,756,262	4,996,561	467,860
470 - Special Education Pre-K Contracts OTPS	835,302	816,847	922,706	961,686	961,686	38,980

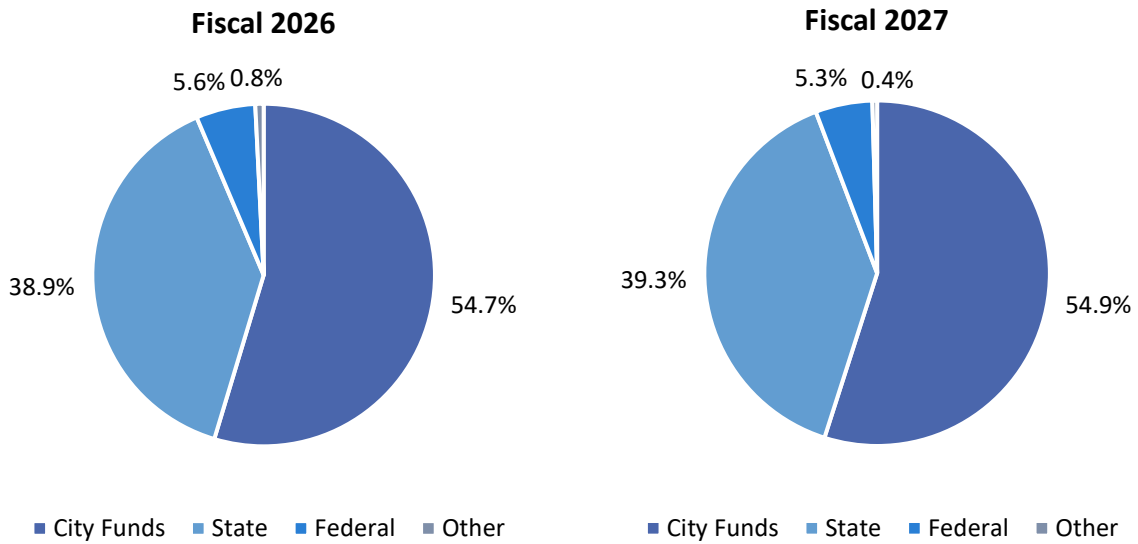
<i>Dollars in Thousands</i>	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27 - FY26
Budget by Unit of Appropriation (Continued)						
472 - Charter/Contract/Foster Care OTPS	\$1,565,917	\$1,538,040	\$1,298,927	\$1,863,873	\$364,186	(\$934,741)
474 - Non-Public Schools OTPS	104,137	105,772	108,267	108,510	109,891	1,624
476 - Due Process Cases OTPS	0	0	0	0	1,554,741	1,554,741
481 - Categorical Programs PS	1,182,013	984,050	1,091,554	1,094,041	1,105,077	13,523
482 - Categorical Programs OTPS	1,473,577	1,148,128	781,748	875,895	781,748	0
TOTAL	\$33,367,648	\$34,672,331	\$34,996,592	\$36,897,550	\$38,029,865	\$3,033,273
Funding						
City Funds			\$18,553,409	\$20,167,351	\$20,891,364	\$2,337,954
Other Categorical			169,597	169,597	159,397	(10,200)
State			14,160,266	14,370,888	14,941,502	781,235
Federal - Community Development			2,963	2,963	2,963	0
Federal - Other			2,056,599	2,066,599	2,025,610	(30,990)
Intra-City			53,756	120,152	9,030	(44,726)
TOTAL	\$33,367,648	\$34,672,331	\$34,996,592	\$36,897,550	\$38,029,865	\$3,033,273
Budgeted Headcount						
Full-Time Positions - Pedagogical	118,167	120,720	127,314	127,777	127,927	613
Full-Time Positions - Non-Pedagogical	13,052	13,522	12,756	12,737	12,603	(153)
TOTAL	131,219	134,242	140,070	140,514	140,530	460

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

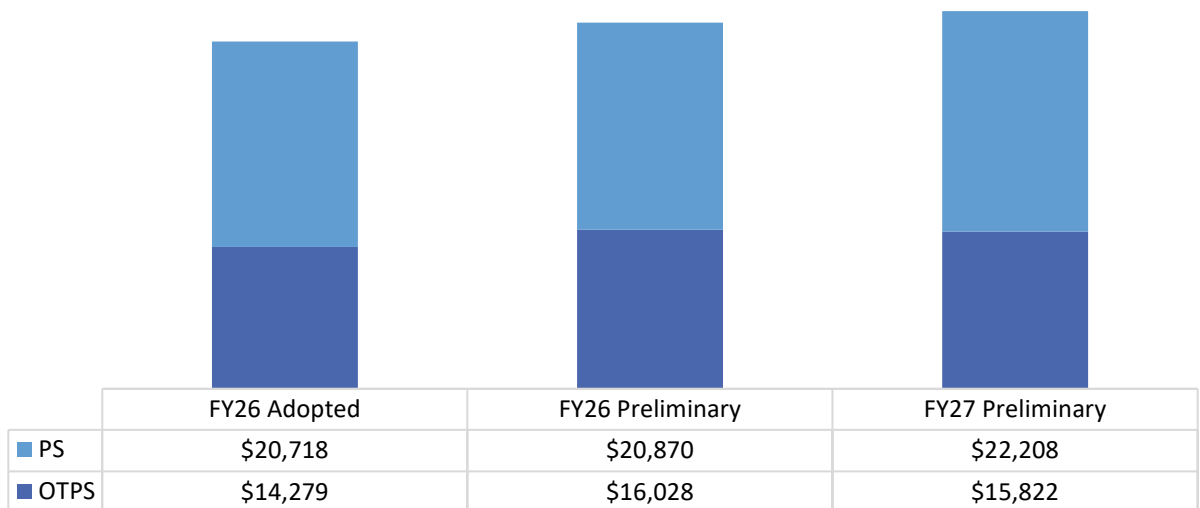
Budget by Funding Source

Fiscal 2027 City Funds: 54.9 percent



Source: New York City Office of Management and Budget

Personal Services (PS) and Other Than Personal Services (OTPS)



Dollars in Millions

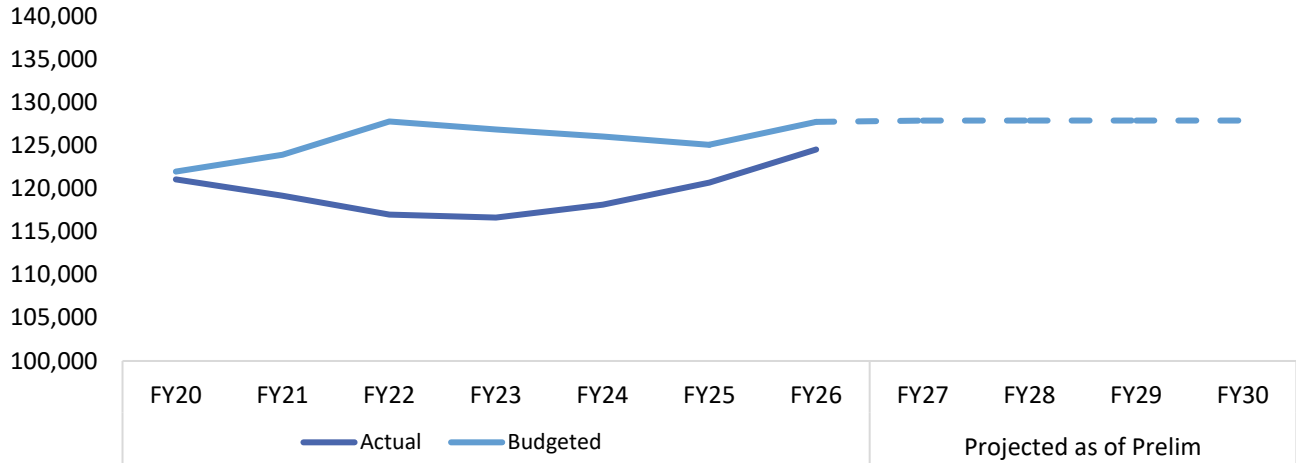
Source: New York City Office of Management and Budget

Pedagogical Headcount

FY26 Budgeted Full-Time Positions: 127,777
 Actual Headcount as of January 2026: 124,570

FY27 Budgeted Full-Time Positions: 127,927
 Vacancy Rate as of January 2026: 2.5 percent

Budgeted and Actual Pedagogical Headcount FY20-FY30



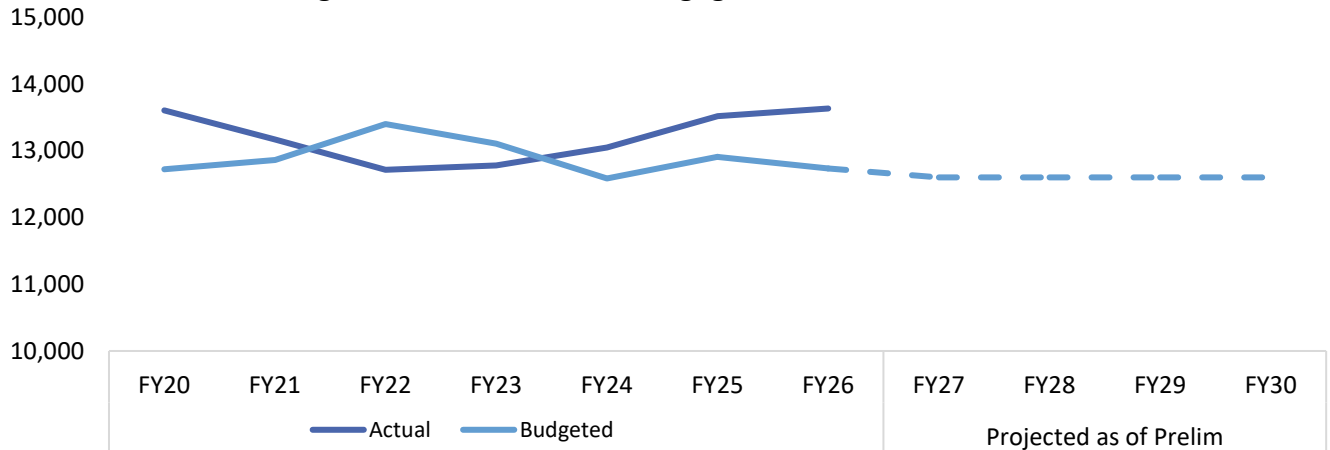
Source: New York City Office of Management and Budget

Non-Pedagogical Headcount

FY26 Budgeted Full-Time Positions: 12,737
 Actual Headcount as of January 2026: 13,636

FY27 Budgeted Full-Time Positions: 12,603
 Vacancy Rate as of January 2026: (7.0) percent

Budgeted and Actual Non-Pedagogical Headcount FY20-FY30



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 Fiscal 2026 where budgeted headcount is as of the Preliminary Plan and actual headcount is as of January 2026.

DOS Contract Budget

Fiscal 2027 Contract Budget: \$12.87 billion

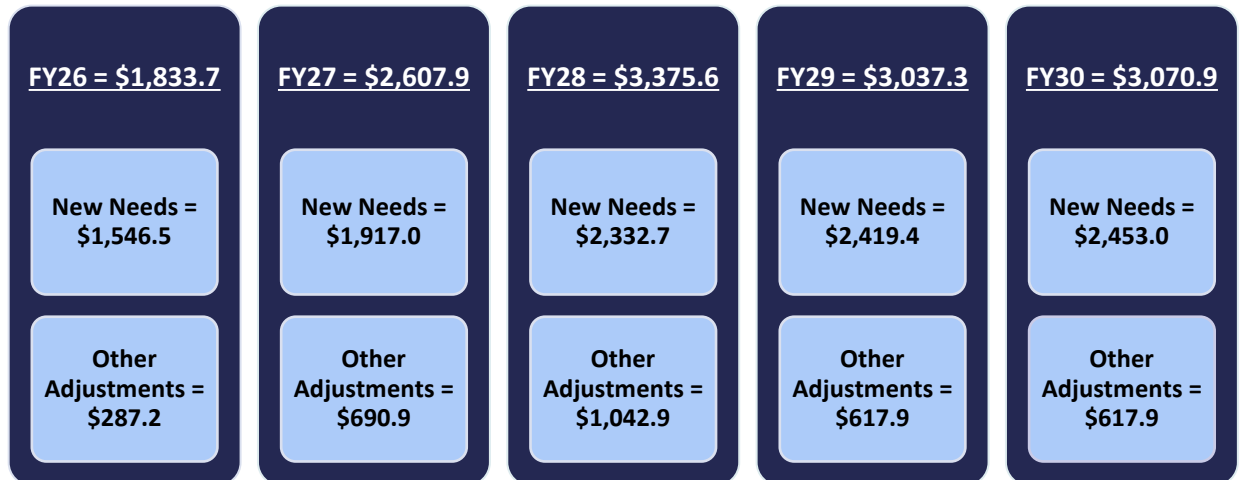
Number of Contracts in Fiscal 2027: 6,301

Dollars in Thousands

Category	FY26 Adopted	Number of Contracts	FY27 Preliminary	Number of Contracts
Bank Charges Public Assistance Account	\$154	1	\$154	1
Bus Transportation for Reimbursable Programs	\$40	1	\$40	1
Charter Schools	\$3,385,563	235	\$3,756,699	235
Cleaning Services	84	2	84	2
Contractual Services - General	30,307	10	27,397	10
Data Processing Equipment Maintenance	23,102	73	23,115	72
Day Care of Children	421,029	669	533,843	624
Education and Recreation Expenditures for Youth Programs	9,275	121	7,914	120
Head Start	82,988	89	82,988	89
Maintenance and Operation of Infrastructure	1,120,858	420	964,224	421
Maintenance and Repairs - Motor Vehicle Equip	750	7	750	7
Office Equipment Maintenance	1,535	58	1,535	58
Payments to Contract & Corporate Schools for Handicapped Kids	2,270,482	1,781	3,045,665	1,783
Payments to Delegate Agencies	59	1	59	1
Printing Services	11,508	57	11,420	56
Professional Services - Accounting Services	6,481	3	2,382	3
Professional Services - Computer Services	43,373	82	42,287	63
Professional Services - Curriculum and Professional Development	153,390	606	138,420	605
Professional Services - Direct Educational Services to Students	1,456,385	1,149	1,585,798	1,151
Professional Services - Engineering and Architectural Services	3,702	6	3,702	6
Professional Services - Legal Services	58,026	56	27,712	57
Professional Services - Other	257,221	435	256,735	434
Security Services	252	3	252	3
Telecommunications Maintenance	10,626	48	10,606	48
Temporary Services	30,749	79	30,123	78
Training Program for City Employees	6,054	3	6,054	3
Transportation Expenditures	4,882	24	4,882	24
Transportation Of Pupils	2,082,588	344	2,309,588	346
TOTAL	\$11,471,459	6,363	\$12,874,427	6,301

Source: New York City Office of Management and Budget

Preliminary Plan Changes



Dollars in Millions

Significant Preliminary Plan Changes

- 2-K Pilot.** The Preliminary Plan includes an additional **\$73 million** in State funding in Fiscal 2027 and **\$425 million** in Fiscal 2028 for a 2-K pilot. Funding in Fiscal 2027 will provide 2,000 seats for 2-year-olds in five pilot school districts, then increase to 12,000 seats in Fiscal 2028. Funding for the program beyond year two has not been included in this plan.
- Charter Schools.** The Preliminary Plan includes an additional **\$75 million** in City funding in Fiscal 2026 only for increases in charter schools tuition spending. Even as enrollment for charter schools remains relatively flat, tuition prices and lease costs continue to grow. A State mandated yearly five percent increase in tuition costs is the largest factor in this increase. The Plan also recognizes a **\$100.8 million** increase in State funding in Fiscal 2027 covering leases and tuition.
- Class Size.** The Preliminary Plan includes an additional **\$600 million**, \$542.9 million in City funding and \$57.1 million in State funding, in Fiscal 2027 to hire approximately 6,000 teachers to meet 80 percent of the class size compliance. This funding may also be utilized to hire assistant principals and convert rooms for classroom use. The Plan includes an additional **\$1 billion**, \$942.9 million in City funding and \$57.1 million in State funding, in Fiscal 2028 and the outyears. More details on class size can be found in the budget issues section.
- Contracted Related Services.** The Preliminary Plan includes an additional **\$105.6 million** in City funding in Fiscal 2026 and **\$105.6 million** in State funding in Fiscal 2027 for additional contracted related services, such as speech and occupational therapy, for students with Individualized Education Plans (IEP).

- **District 75 Increased Classes.** The Preliminary Plan includes an additional **\$49.6 million** in State funding in Fiscal 2027 and the outyears. This funding will open approximately 170 additional District 75 classes and provides for 464 additional personnel, primarily pedagogical, including paraprofessionals.
- **Division of Instruction and Informational Technology (DIIT) Core Operations.** The Preliminary Plan includes an additional **\$100 million** in City funding in Fiscal 2026. During the COVID-19 Pandemic, DIIT had to expand rapidly to allow for remote learning and work, utilizing federal stimulus funding. This funding aligns the Fiscal 2026 DIIT budget to projected spending, closing any gaps left by expiring federal stimulus funds.
- **Due Process Cases.** The Preliminary Plan includes an additional **\$500 million** in City funding in Fiscal 2026, **\$550 million** in Fiscal 2027, and **\$600 million** in Fiscal 2028 and the outyears to pay tuition cases. This funding reflects projected costs for due process cases, also known as Carter cases. These expenses have historically been under budgeted with the Administration increasing budgets during the fiscal year. Costs for due process cases have been increasing in recent years due to a rise in the number of families seeking tuition reimbursement, rising tuition costs, and the number of families seeking reimbursement for special education services. More details on due process cases can be found in the budget issues section.
- **Early Childhood Education Headcount.** The Preliminary Plan includes an additional **\$2.5 million** in City funding in Fiscal 2026 associated with 27 new headcount positions in Fiscal 2026 and **\$6.5 million** in City funding in Fiscal 2027 and the outyears associated with 36 new headcount positions for early childhood education (ECE) staffing. The additional positions for ECE include enrollment specialists, Family Child Care Network (FCCN) support, and contracts and procurement specialists. Additional headcount will support the DOE as they expand 2-K programming and stabilize the 3-K system.
- **Early Childhood Education Support.** The Preliminary Plan includes an additional **\$300 million** in City funding in Fiscal 2026 and **\$380 million** in Fiscal 2027 and the outyears to cover actual spending on ECE programming and to cover the cost of seats formerly funded with federal Head Start funding beyond Fiscal 2026. This funding also restores two PEGs, one for \$120 million that was initiated in the Fiscal 2024 November Plan and one for \$50 million the was initiated in the Fiscal 2025 Preliminary Plan.
- **Early Childhood Education Revenue.** The Preliminary Plan includes an additional **\$234.8 million** in State funding baselined starting in Fiscal 2027. This is the first increase in dedicated State funding for ECE since Fiscal 2019. \$30 million of the funding will be allocated to Pre-K programming while \$205 million will be for 3-K programming. Some of this funding will be utilized for additional 3-K seats as well as efforts to stabilize the Early Childhood Education system.
- **HIP Rate Increase.** The Preliminary Plan includes an additional **\$167.2 million** in Fiscal 2026, **\$171.6 million** in Fiscal 2027, growing to \$207.6 million by the end of the Fiscal 2026-2030 Plan. in City funding to cover health rate increases. This supplements funding added in the November Plan and no additional funding will need to be added.

- **Individual Education Services Program (IESP) Support.** The Preliminary Plan includes an additional **\$86 million** in City funding for services at non-public schools associated with 388 headcount in Fiscal 2026 only. The DOE began adding funding for IESP Support in Fiscal 2026 during the Executive Plan last year based on actual spending for the program. This additional funding aligns the budget with the total need for the current year. This programming includes additional services for students with IESPs, additional supervision and administrators for evaluations.
- **Intra City funding for Agency Nurse Tracking System.** The Preliminary Plan includes an additional **\$56.4 million** in intra-city funding in Fiscal 2026 only. This funding is associated with the contract with the Department of Health and Mental Hygiene (DOHMH) to provide nurses in schools.
- **Pupil Transportation.** The Preliminary Plan includes an additional **\$134 million** in City funding in Fiscal 2026, **\$130 million** in Fiscal 2027, **\$85 million** in Fiscal 2028, **\$160 million** in Fiscal 2029, and **\$180 million** in Fiscal 2030. This funding is needed to cover increases in insurance costs and an increasing number of students with IEPs who need transportation services. The Plan also recognizes a **\$97 million** increase in State funding for pupil transportation starting in Fiscal 2026 that is baselined in the budget.
- **School Cleaning.** The Preliminary Plan includes an additional **\$26.3 million** in City funding in Fiscal 2026 only. This increase is attributed to the cost of additional snow removal during multiple winter storms this year.
- **School Safety.** The Preliminary Plan includes an additional **\$25.8 million** in Fiscal 2026 and \$14.7 million in baselined starting in Fiscal 2027 and the outyears in City funding. This funding covers increased costs for salaries and overtime in the School Safety Division but is not for additional headcount.
- **Special Education Pre-K Services.** The Preliminary Plan includes an additional **\$70 million** in State funding baselined starting in Fiscal 2027 for special education Pre-K services. This funding baselines the additional funding for Pre-K special education service providers, evaluators, and council on special education administrators that the Council secured in Fiscal 2026 only at adoption.
- **State Aid Adjustment.** The Preliminary Plan recognizes **\$25.1 million** in increased State aid for Fiscal 2026 only. The additional funds include high-cost excess cost aid, which provides funding for students with disabilities attending public schools and private excess cost aid, which provides aid for public school students attending private schools for students with disabilities and transportation aid.
- **Summer Rising.** The Preliminary Plan includes an additional **\$16.2 million** in City funding in Fiscal 2026 and **\$106.3 million** baselined starting in Fiscal 2027. The funding in Fiscal 2026 will support planning and operations for next year's summer programming. The increase in funding in Fiscal 2027 and the outyears will keep programming at current levels.

Preliminary Mayor's Management Report

The Preliminary Mayor's Management Report (PMMR) for Fiscal 2026 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 2026 and therefore do not offer any new insights since the release of the Fiscal 2025 MMR.

- **Special Education Services** – The PMMR includes metrics for students newly recommended for special education services. In the first four months of Fiscal 2026 the number of students recommended for special education services increased by 22 percent from the same period in Fiscal 2025. While the number of students newly recommended for special education services increased from the previous year in the first four months, the increase was actually a lower rate than the growth between 2024 to 2025 when DOE saw a 55 percent increase. During the first four months of Fiscal 2026, 89 percent of students were fully scheduled to receive IEP-recommended special education programs, up from 87 percent in the same period in Fiscal 2025. This indicates that not only are more students being recommended for special education services, but a greater proportion of them are also being placed into programs outlined in their IEPs. The consistent growth in this population indicates potential need for increased funding in the future to expand service capacity, staffing, and program infrastructure beyond investments in the Preliminary Plan.
- **Preschool Special Education Enrollment** – The PMMR includes 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 in each of the past three years and continues to rise this year. In Fiscal 2024, there were 31,542 preschool special education students, a number that grew to 32,332 by Fiscal 2025. 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. During the first four months of Fiscal 2026 there were 21,899 preschool special education students, 571 less than in the same period in Fiscal 2025. Since this total only includes enrollment until October 2025 it is assumed that there will be an increase by the end of the school year as more students receive evaluations, including a typically large influx in January.
- **Early Childhood Education** – Metrics for Early Childhood Education were included for the first time in the Fiscal 2024 MMR. The reported metrics provide a picture of ECE enrollment and vacancy data. During the first four months of Fiscal 2026 ECE capacity decreased overall when compared to the same period in Fiscal 2025, with shifts in ages and seat types. Capacity across Pre-K and 3-K seat types, including school day and year (SDY), extended day and year (EDY) and Head Start, decreased by 5,244 seats. The

majority of this decrease was in Pre-K seats which declined by 4,391, whereas 3-K saw a decrease of 853. While the system saw an overall decrease, the number of infant and toddler seats increased by 422. Notably, this data reflects enrollment and vacancy data as of October 2025, before the Mamdani Administration took office. For additional analysis, see the ECE Enrollment and Vacancy Rates section of Budget Issues and Concerns.

- **Head Start** –The PMMR reflects an increase of Early Head Start seats, increase from 128 in Fiscal 2025 to 496 this fiscal year. This reflects the shift of Head Start seats for 3- and 4-year-olds to Early Head Start seats for infant and toddlers as noted by the Department during their Fiscal 2026 City Council Budget Hearings. For additional analysis, see the Head Start section of Budget Issues and Concerns.
- **School Safety and School Incidents** – During the first four months of Fiscal 2026, there were 309 fewer incidents of the seven major felony crimes, other criminal categories, and other serious non-criminal incident, an 18 percent decrease. Of these incidents, there was a 17 percent decrease in reports of major felony crimes and a 17 percent decrease in other incidents when comparing the first four months of Fiscal 2025 and Fiscal 2026. Notably, there was a 20 percent decrease in reports of other criminal categories between Fiscal 2025 and Fiscal 2026. However, the PMMR does not include data on the percentage of students who report feeling safe in school and so it does not give a sense of the relative change in how students view safety at their schools. It is also important to note that data is as of October 2025, and the small time period may not be indicative of a real decline in school incidents.
- **Students in Temporary Housing or Shelter** – The PMMR includes full-year data regarding students in temporary housing or shelter for Fiscal 2024 and Fiscal 2025 but does not include information on the first four months of Fiscal 2026. The data shows a modest increase in students residing in temporary housing during the school year. In Fiscal 2024 131,351 students resided in temporary housing during the school year, increasing by 3 percent to 135,344 students in Fiscal 2025, notably, this increase is lower than the 24 percent growth in students in temporary housing between Fiscals 2023 and 2024. Students in temporary housing represented 12.4 percent of total student enrollment in Fiscal 2024 and 12.8 percent in Fiscal 2025. This increase occurred while the total student enrollment decreased by 0.4 percent. The persistent rise in this population indicates the potential need to add weights to the State Foundation Aid formula for students in temporary housing, shelter, or foster case.

Budget Issues and Concerns, Including Federal and State Budget Risks

The Preliminary Plan includes significant increases in funding for Early Childhood Education, Class Size Compliance, and Due Process Cases. Additionally, there are significant changes in State funding and budget risks for federal funding.

Early Childhood Education. The Preliminary Plan includes significant investments in Early Childhood Education programming at DOE. The Mamdani Administration has stated its desire to stabilize the 3-K system, including adjusting the seat landscape to better serve families who need a seat, as well as aging down the system to provide free childcare for 2-year-olds, also known as “2-K” or “2-Care”. As of January 2026, there were 105,696 children between ages 0 to 5 enrolled in ECE, a systemwide utilization rate of 80.1 percent. This total included 55,738 Pre-K students, 43,134 3-K students, and 6,824 infants and toddlers enrolled in seats.

Almost 74 percent of funding in the ECE budget is provided for contracts, with most contracts going to providers for the provision of childcare services. In Fiscal 2025, DOE contracted with 910 ECE providers for a total contract value of \$1.7 billion. These contracts include the varying needs and requirements across the early childhood landscape, including different health and safety regulations and permits for infant and toddler seats, 3-K, and Pre-K. Additionally, funding is provided for transportation and special education contracts as well as other needs. Since the ECE system relies on contracted seats, any issues with invoice and reimbursement can have a large impact. Timeliness in payments to contracted providers has improved over the past few fiscal years, but needs to continue to be a focus as the number of providers increases and the system ages down.

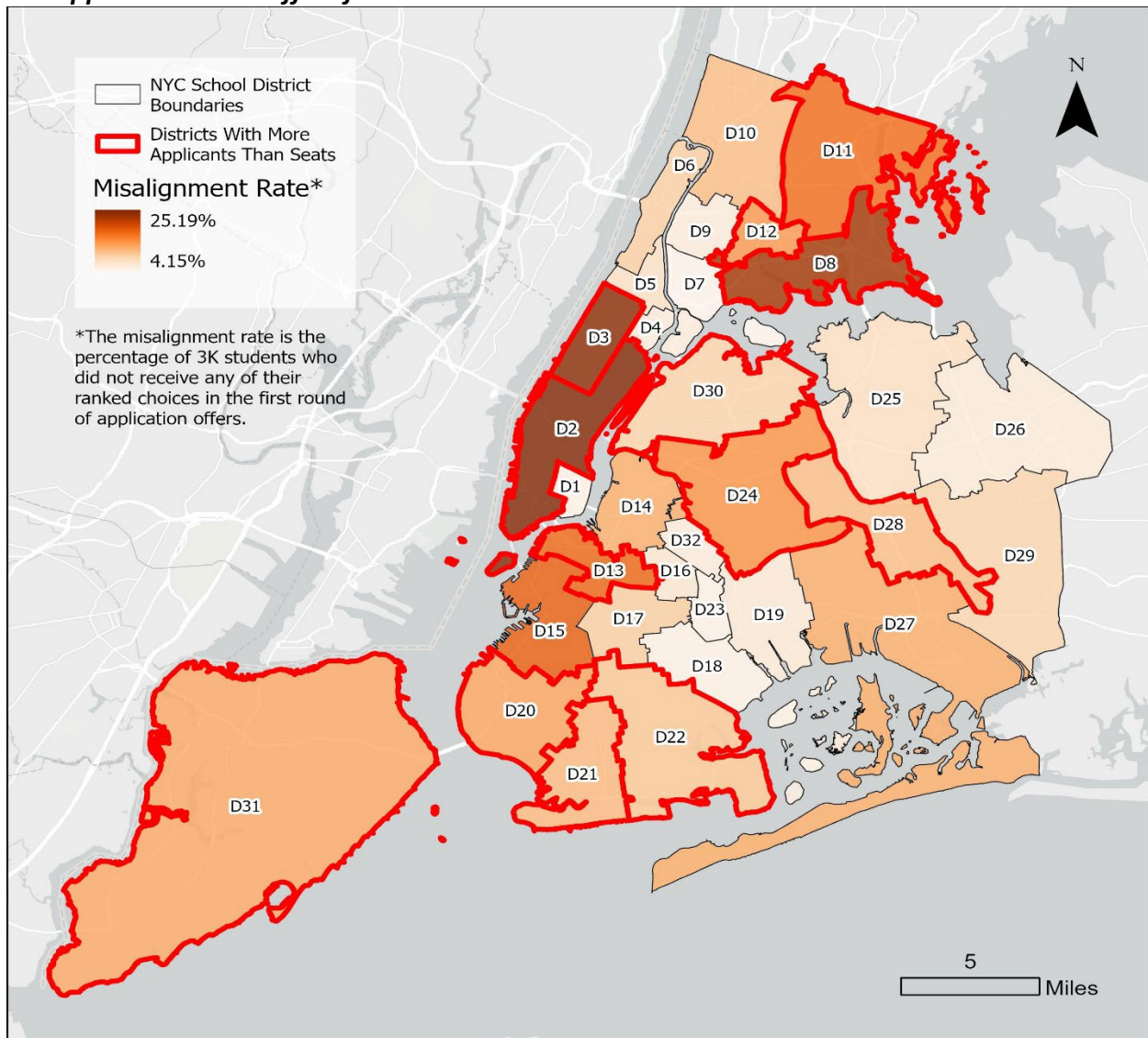
3-K Stabilization Efforts. The de Blasio Administration first implemented 3-K For All in Fiscal 2018 as a pilot in two districts. However, with the influx of federal pandemic relief stimulus funding, the de Blasio Administration rapidly expanded 3-K For All citywide in Fiscal 2022. The Adams Administration canceled a planned further expansion of 3-K seats in the Fiscal 2023 November Plan. The utilization of federal stimulus dollars presented two challenges for the universal 3-K system. First, because the federal funding stream was temporary, expiring by Fiscal 2024, in order to maintain the same seat capacity the City had to find alternate funding sources starting in Fiscal 2025. Notably, \$92 million of stimulus dollars were used to directly fund 3-K seats. In Fiscal 2025 these expenses were funded with City dollars and then baselined in Fiscal 2026 with State funding. Additionally, the quicker expansion of the program resulting from the influx of stimulus funding provided DOE with less time to properly implement the expansion, resulting in a misalignment of seats and demand and as a result a higher number of unused seats.

The Mamdani Administration has inherited a 3-K system with many existing issues that the Council has identified and sought to address in previous budget cycles. The system for payments to ECE providers has been plagued with issues. The Council has sought to increase resources for DOE to improve the payment process. The Preliminary Plan includes additional headcount for

DOE's processing of these contracts and invoices. Hopefully this will improve the DOE's ability to provide payment in a timely manner.

Since it rollout the 3-K system has experienced a high level of misalignment of seats, with some areas of the City experiencing having a great number of seats unfilled, while other communities faced shortages. It is evident from enrollment and application data that certain districts have struggled much more than others in providing an adequate number of 3-K seats to meet demand. School District 2, which covers much of Downtown, Midtown and Upper East Side Manhattan, had 403 more 3-K applicants than seats in the 2025-2026 application cycle and 25 percent of applicants did not receive any of their ranked choices in the first round of application offers. As shown in the chart below, Districts 2, 3, 8, 11, 12, 13, 20, 21, 22, 24 and 31 all had more applicants than seats during the initial application and offer period and a double-digit percentage of applicants that did not receive any of their ranked choices in the first round of application offers.

3-K Applications and Offers for the 2025-2026 School Year



Source: New York City Council Department of Education Term and Conditions Report, Fiscal 2026

Another indicator of the historical misalignment of seats is the relative 3-K enrollment in school districts compared to their Pre-K and kindergarten enrollments. In District 2, for instance, 3-K enrollment in the 2024-2025 school year was only 44 percent the level of kindergarten enrollment in DOE schools, and only 41 percent when adding charter schools, further suggesting that there are families with 3-year-olds that would enroll in 3-K if there were more 3-K seats in the district.

The Mamdani Administration recently announced the addition of over 1,000 new 3-K seats in seventeen school districts. These seats are allocated to Districts 8 and 11 in the Bronx, Districts 13, 14, 15, 20 and 21 in Brooklyn, Districts 2, 3 and 6 in Manhattan, Districts 24, 25, 26, 27, 28 and 30 in Queens, and Staten Island District 31. Families may update their applications to include newly available programs until the end of April.

The Mamdani Administration released a new Request for Information (RFI) for 2-K and 3-K services in February 2026. The RFI will replace expiring 3-K contracts under the current Request for Proposals (RFP) from 2019, as well as expand non-means-tested seats for 2-year-olds in the DOE system. The RFI seeks to begin new programming in September 2026. Pre-K was not included in the new RFI and Pre-K expiring contracts will be extended for two years.

2-K Pilot. The Preliminary Plan recognizes \$73 million in new State funding for a 2-K pilot. The Administration announced that the pilot funding would allow for 2,000 new non-means-tested seats for 2-year-olds in Districts 10 in the Bronx, 6 in Manhattan, 17 and 23 in Brooklyn, and 27 in Queens. School districts with high economic need, high projected child care demand, existing access gaps, and provider capacity to increase the number of seats for this population were prioritized.

Apart from the pilot there are a small number of infant and toddler seats housed in community-based organizations (CBOs) as well as home-based providers who are part of Family Childcare Center Networks (FCCNs). These seats were originally part of the Administration of Children's Services (ACS) portfolio that were transferred to DOE in Fiscal 2019 to consolidate all contracted early childhood education programming under one agency. This small portfolio of infant and toddler seats relies on federal Child Care Block Grant funding, which include eligibility requirements such as income level and immigration status. Similarly, the DOE has a small number of Early Head Start seats for ages 0-2, also tied to federal eligibility requirements. As of January 2026, there were 6,824 infants and toddlers enrolled in these seats. Of those enrolled, 5,179 infants and toddlers were enrolled within an FCCN.

In Fiscal 2026 the Council secured \$10 million for the first set of non-means-tested infant and toddler seats in the DOE system, also known as the Birth-to-2 Initiative. The first of its kind initiative provided 240 seats, paying providers a competitive rate of \$40,000 per seat. However, due to the difficulty with finding providers that already had licenses for this age group, could provide continuing 3-K and Pre-K services, and were within the targeted high needs zip codes DOE identified, the capacity of the program was decreased to 182 and as of February only 139 of the seats were filled. These issues further point to the fact that the system, as currently constructed, is not able to accommodate large numbers of contracted infant and toddler seats.

The table below details the breakdown of enrollment by age group and borough in the Birth-to-2 initiative. Infant enrollment includes children aged 6 weeks to 12 months, younger toddler enrollment includes children aged 12 to 24 months and 2-K includes children aged 24 to 36 months.

Fiscal 2026 Birth-to-2 Initiative Enrollment

Borough	Infant Enrollment	Younger Toddler Enrollment	2-K Enrollment
Brooklyn	5	9	68
Bronx	0	8	10
Manhattan	0	0	27
Queens	0	0	12
TOTAL	5	17	117

This population relies heavily on FCCNs and home-based providers who have not been fully integrated into the DOE’s ECE system. As part of the \$10 million the Council secured in Fiscal 2026, the DOE allocated \$3.7 million to create a new Early Childhood Education Management system. The development of a unified management system, which providers can use to communicate with the DOE on enrollment, attendance, budgets and invoices, will be key as the ECE system expands beyond 3-K and Pre-K programming.

Head Start. Since Fiscal 2019, the DOE served as a super-grantee for the federal Head Start program, which provides free extended-day early childhood education programming for low-income families. DOE’s current grant cycle expired in federal Fiscal 2026, and the federal government did not renew the grant. The DOE’s \$80 million federal grant consisted of 5,760 Head Start seats for 3-year-olds and 4-year-olds and 136 Early Head Start seats for infants and toddlers. As a super-grantee, DOE managed 87 subgrantees, known as delegates, that provided Head Start services.

Since Head Start funding follows the federal fiscal year timeline, which differs from the city’s fiscal year, the DOE received \$26 million in Head Start funding for Fiscal 2026 to cover services provided between July 1, 2025, and October 30, 2025.

During the Fiscal 2026 budget cycle, DOE testified that they would ensure continuity of services for their former Head Start delegates in Fiscal 2026 only but recently communicated with providers that they would provide funding to cover services in Fiscal 2027 as well. The DOE provided transitional contracts for delegates covered by City funds that will expire on June 30, 2026. The DOE will need to extend these contracts to cover Fiscal 2027 programming.

On December 15, 2025, DOE sent a notice to Head Start parents and families notifying them about the loss of Head Start funding. The letter included a list of twelve providers who received a direct Head Start grant and will fill the gap in services.

During the Fiscal 2026 Preliminary Budget hearing for the Committee on Education, the DOE testified that they were planning to age down the Head Start system. Under the federal grant, the DOE had 5,750 Head Start seats and 136 Early Head Start seats. Data in the Fiscal 2026 PMMR shows that the DOE did age down the Head Start system. In the first four months of Fiscal 2026, there were 3,671 Head Start seats and 469 Early Head Start seats. Data in the PMMR also showed

a high number of vacancies in Head Start seats. Across both Head Start and Early Head Start seats, only 54.3 percent of seats were filled. The precariousness of Head Start funding may have contributed to an increase in vacancies. In September 2025, families were notified that the DOE had lost their Head Start contract and were unsure if programming would be available past Fiscal Year 2026. As of early January, providers were notified that their seats would continue to be funded with city dollars. The DOE will need to work with providers to fill vacant Head Start seats.

Although Head Start providers under the DOE are now City funded, the DOE stated that providers will be asked to prioritize families that meet the federal Head Start eligibility criteria. Families may qualify for Head Start programming if their family income falls within federal guidelines, live in temporary housing, receive Human Resources Administration (HRA) cash assistance, Receive Supplemental Nutrition Assistance Program (SNAP), receive Supplemental Security Insurance (SSI), and/or are enrolling a child who is in foster care.

Preschool Special Education. In Fiscal 2026 the Council secured \$55 million in baselined funding for special education pre-K classes and an additional \$70 million for special education pre-K services. The Plan includes a baselining of the \$70 million for special education pre-K services, beginning in Fiscal 2027.

As of January 2026, there were 11,927 students enrolled in special education services in the ECE system. At the first oversight hearing for the Subcommittee on Early Childhood Education, the DOE testified that there is currently no waitlist for special education pre-K classes and that they were able to add over 800 new classes with the additional funding. The DOE additionally testified that they are still hiring staff for related services, and that 63 percent of students were receiving all of their mandated services. Pre-K special education services are available for children aged 2 and a half to 5 years old. For younger toddlers and infants, the DOE coordinates with DOHMH to provide Early Intervention (EI) services.

Class Size. 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 60 percent of classes must meet their caps during the 2025-2026 school year. The DOE reported that they are at 64 percent compliance citywide this school year. By the 2026-2027 school year, the Department must be at 80 percent compliance.

The Preliminary Plan, includes an additional \$600 million in Fiscal 2027 growing to \$1 billion in Fiscal 2028 and the outyears to assist in meeting the class size mandate. These funds are in addition to the \$441.1 million added in Fiscal 2026 and the outyears in previous financial plans enabling the DOE to meet 60 percent class size compliance. The funding added previously is almost evenly split between State Contracts for Excellence (C4E) funding and city tax-levy. However, the funding added in Fiscal 2027 and the outyears is mostly City funding (\$543 million), with only \$57 million in newly recognized State C4E funding.

In a report released in December 2025, the Independent Budget Office (IBO) estimated that based on the budgeted levels for pedagogical positions in the November 2025 Financial Plan, DOE

would need to hire an additional 6,900 teachers at a cost of \$700 million¹. There are three key assumptions in IBO's analysis. First, they used 2023-2024 enrollment data, which is higher than the current level of enrollment in New York City Public Schools and likely higher than what enrollment will be in the two years when the law requires 100 percent compliance. Second, IBO used the approximately 128,000 budgeted pedagogical positions as the baseline for how many additional positions needed to be added, concluding that 135,000 total budgeted positions would be necessary to reach full compliance. DOE's budgeted headcount has been misaligned for several plans and it is unclear how close the current budgeted figure is to DOE's actual budgeted headcount. Because of this uncertainty DOE could actually need to add more than 6,900 new hires to be able to reach the 135,000 level IBO assumes is necessary. The third assumption IBO makes is that DOE will hire entry-level teachers at the minimum teacher salary from the current UFT contract. Depending on how DOE approaches filling the positions, actual hirings may include a mix of entry-level teachers with more seasoned teachers with corresponding higher salaries and fringe costs.

The Department released its own estimate of the cost of achieving 100 percent compliance of the class size mandate in November 2025². In addition to the funding added in Fiscal 2026 to meet 60 percent compliance, the DOE estimated that it would need an additional \$949.2 million to \$1.7 billion to bring 100 percent of classes into compliance. The lower end of the estimate assumes that the DOE will continue its direct allocation to schools based on data collected from schools and a central calculation. The higher end assumes increasing the grade weight to include new costs associated with class size to the Fair Student Funding formula. Additionally, the DOE's estimate may assume hiring more seasoned teachers with higher salaries, as opposed to strictly hiring entry-level teachers.

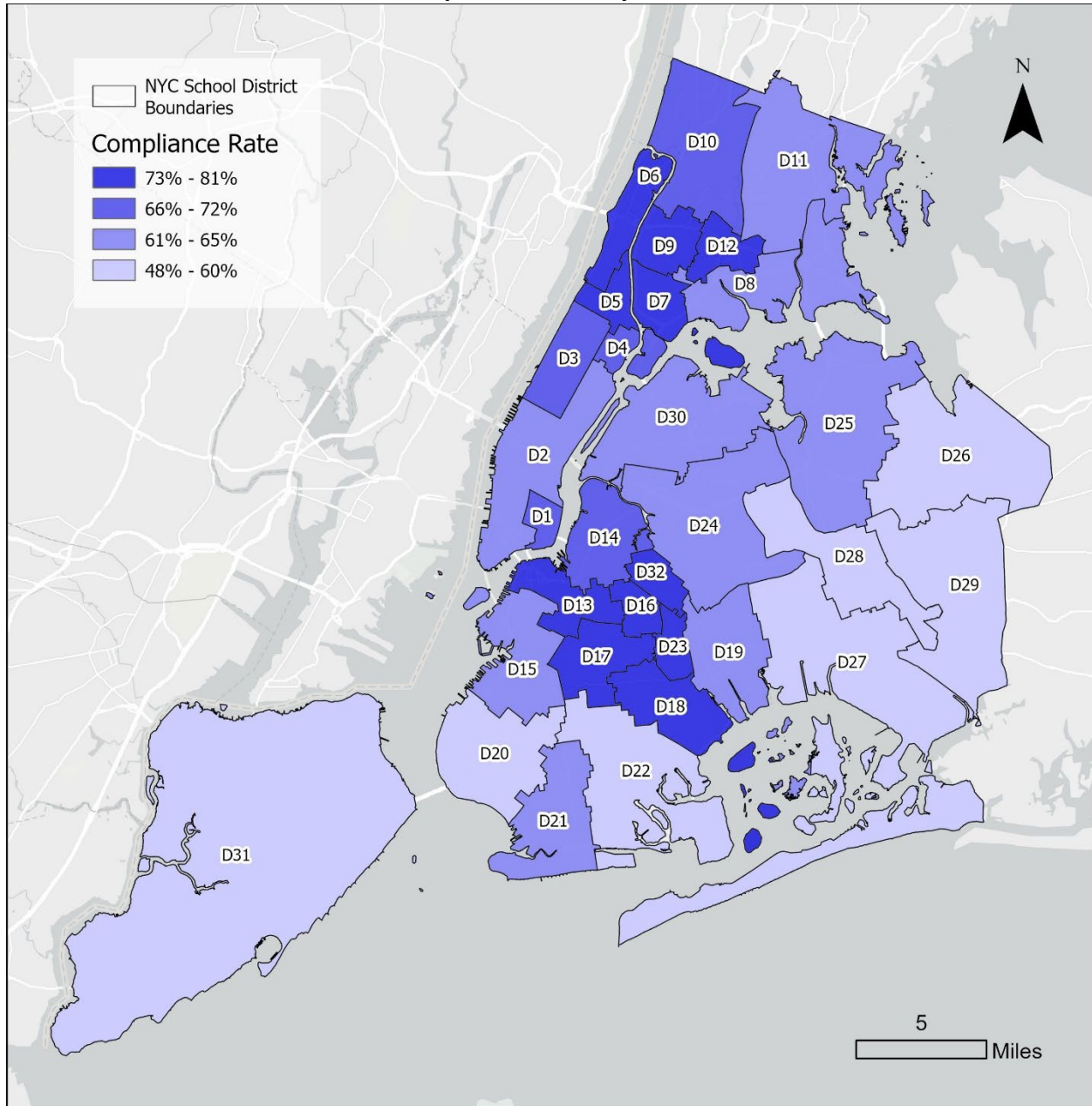
Class Size Compliance by Council District and Class Type. The City's overall class size compliance rate is 64 percent for the 2025-2026 school year, clearing the 60 percent threshold that was required for this year. The level of compliance though varies significantly by geographic location, grade level, and class type.

School district data demonstrates that some districts in the outer-boroughs particularly in Queens, Brooklyn and Staten Island have struggled to reach compliance. Districts 20, 22, 26, 27, 28, 29 and 31 are all below the 60 percent threshold in the 2025-2026 school year, with Districts 20 and 31 at only 50 percent compliance. Even within these geographic boundaries there is significant variation. For example, although the District 31 on the whole is at 50 percent compliance, schools in the North Shore of Staten Island average closer to 70 percent compliance, while South Shore schools average below 40 percent compliance.

¹ Independent Budget Office. "A Slow Start: Limited Progress in First Years Towards Class Size Compliance." December 2025. <https://www.ibo.nyc.gov/assets/ibo/downloads/pdf/education/2025/2025-december-a-slow-start-limited-progress-in-first-years-towards-class-size-compliance.pdf>

² New York City Public Schools. "Financial Impact Statement." November 15, 2025. <https://infohub.nyced.org/docs/default-source/default-document-library/financial-impact-statement-11-15-25-final.pdf>

School Year 2025-2026 Class Size Compliance Rates by School District



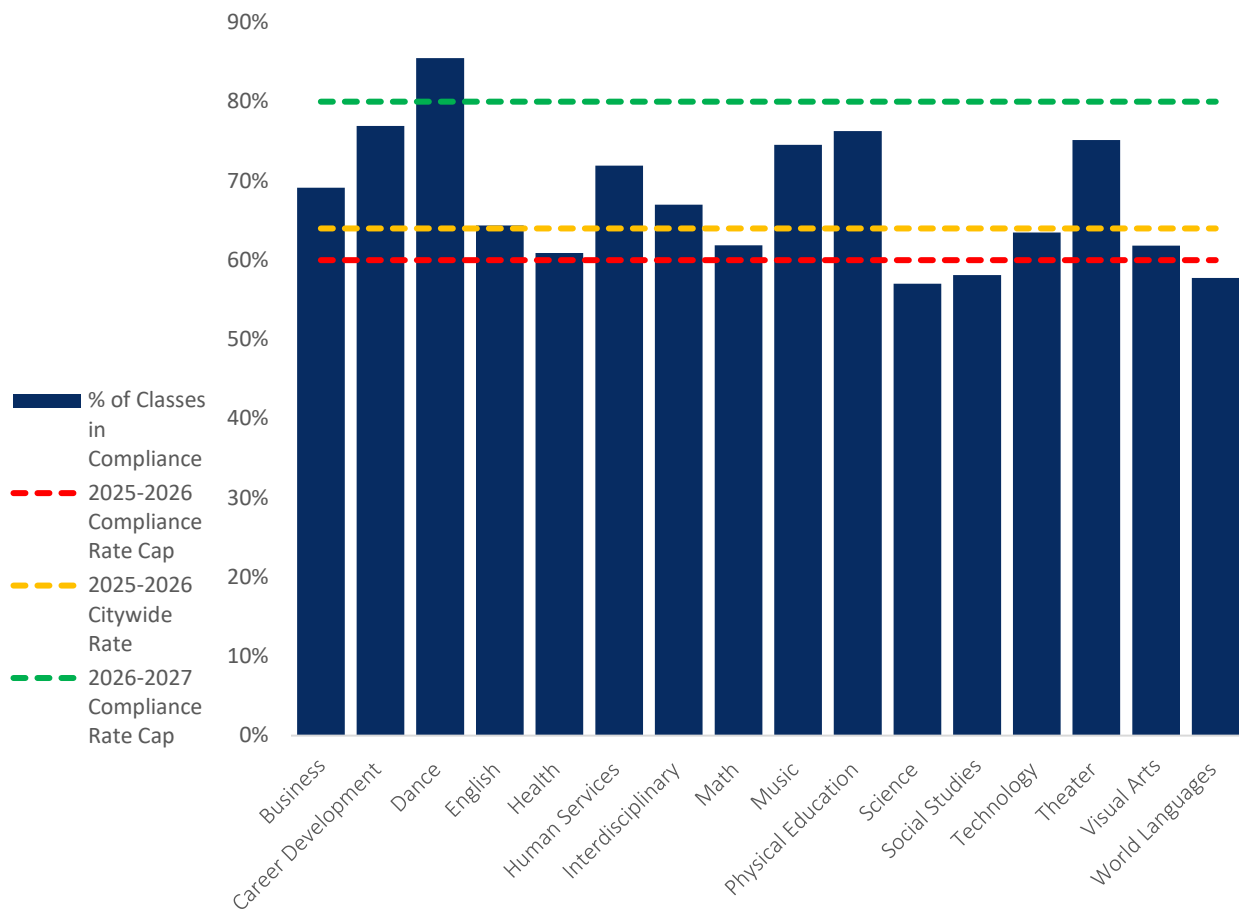
Source: Department of Education

The compliance rate also differs across grade bands: 67 percent of K-3 classes, 61 percent of classes in grades 4-8, 66 percent of classes in grades 9-12. Additionally, for middle and high school classes, DOE provides further breakdown of classes into 16 course types. Of those class types, three have compliance rates below 60 percent for the 2025-2026 school year: Science classes c 57 percent in compliance, world languages and social studies classes 58 percent in compliance. Health classes (61 percent compliance rate), math classes (62 percent compliance rate) and visual arts classes (62 percent compliance rate) are all above the 60 percent threshold but fall behind

the overall citywide rate. On the other hand, dance classes are already at 86 percent compliance, ahead of the 80 percent threshold.

The rate of exemptions from the class size mandate also varies across these course types, with world languages, science, and technology classes having the highest percentage of classes that are exempt, between 9 and 10 percent for all three. Finding enough teachers who can teach courses like science, world languages, and social studies is one of the key challenges for DOE to reach full compliance with the law by the 2027-2028 school year.

2025-2026 Class Size Compliance Rate by Class Subject



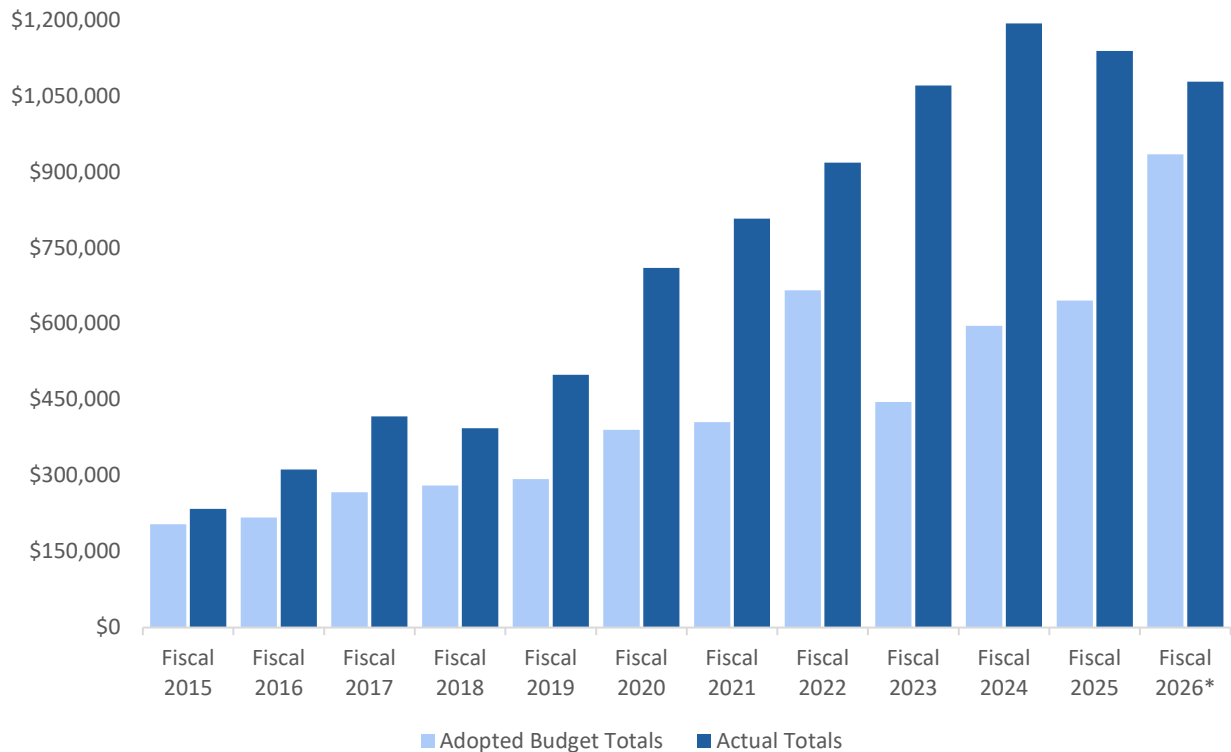
Source: Department of Education

Through the State law, DOE, UFT, and CSA can also jointly agree to provide broad exemptions for certain cohorts. Currently the City’s nine specialized high schools have been provided exemptions as well as any school that has an ongoing capital project adding new seats, such as a new school building or annex.

Due Process Cases. With the addition of \$500 million in the Preliminary Plan, the Fiscal 2026 budget for Due Process Cases, also known as Carter Cases, is now \$1.49 billion. In Fiscal 2027, the Plan includes an additional \$550 million, for a total budget of \$1.55 billion. In the outyears, the

annual budget for these cases has increased to \$1.60 billion. This is an area that has been under-budgeted in the past and highlighted by the Mamdani Administration as one of the areas mismanaged by the previous Administration.

Due Process Cases: Budgets Vs. Actuals, Fiscal Years 2015-2026



Source: Department of Education
 *Fiscal 2026 amounts as of February
 Dollars in Thousands

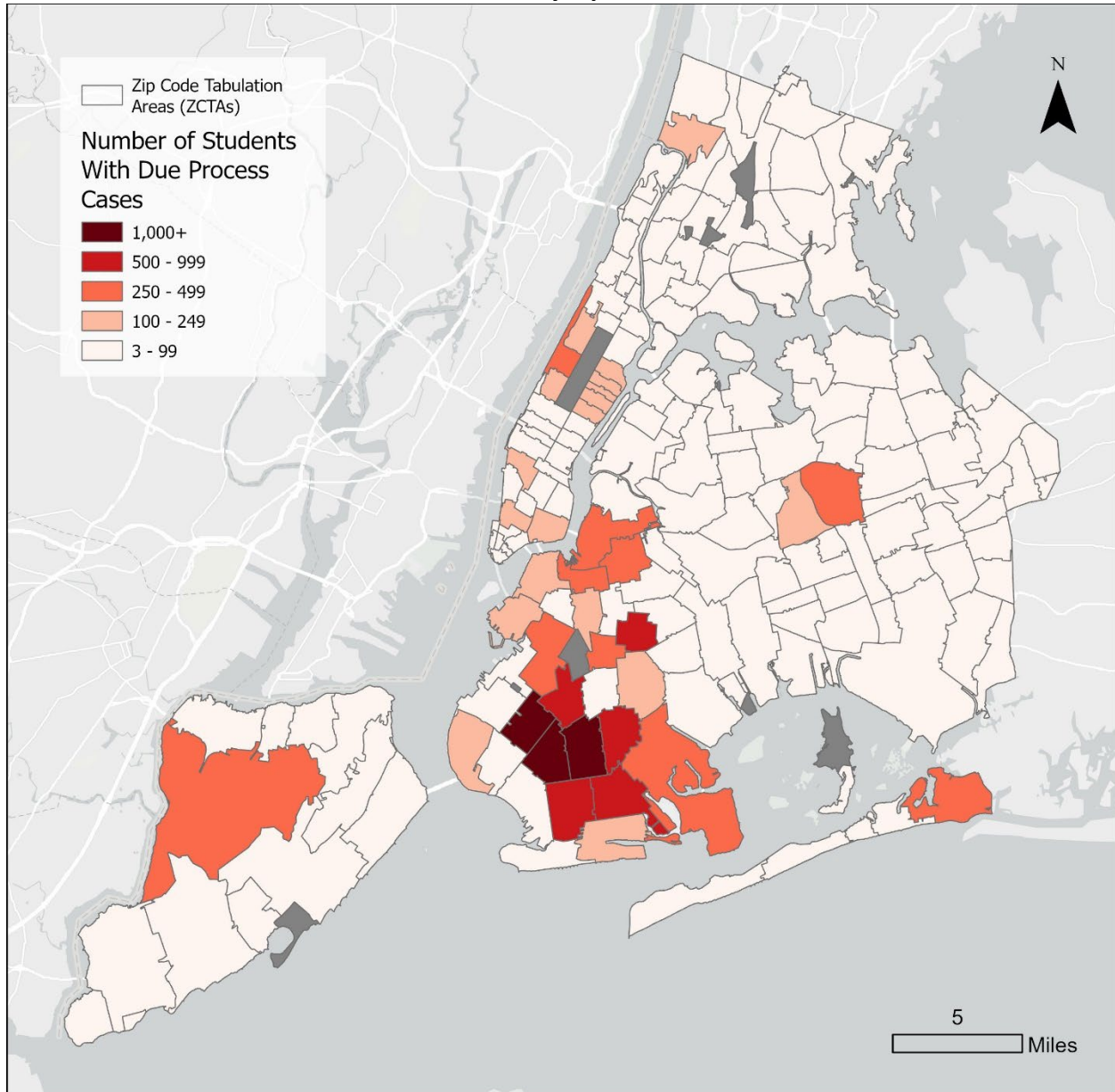
Due Process cases are an area of expenditure that the DOE has been attempting to try to curb rapid growth in spending for both tuition and service cases. The Due Process Cases budget code includes the cost of tuition payments to schools for Carter and Connor cases, direct services for students with IEPs, legal fees for due process cases, and student transportation. The increase in tuition payments and direct services are the main drivers of recent spending growth.

In Fiscal Year 2025, DOE and OMB changed how due process costs were accounted for. In prior years, if a case was initiated, but not yet settled and paid out, by the end of the fiscal year, DOE would charge back the costs to the fiscal year once it had been settled. This created large post-close increases to the total spending amounts for each fiscal year. In Fiscal 2025 DOE changed this practice and will now only accrue the cost to the fiscal year of the decision or settlement. This change explains why Fiscal 2025 actual spending, at \$1.13 billion, appears to decrease from prior years. Expenses that would have been charged back to Fiscal 2025 that occurred in Fiscal 2026 are no longer being charged back to Fiscal 2025 and are instead counting towards Fiscal 2026. This also explains why the Fiscal 2026 actual expenditures, at \$1.08 billion as of February,

are already nearly the same as the total spending in Fiscal 2025. Moving forward this change will make tracking due process case costs easier.

In Fiscal 2025, 20,051 due process cases were settled or closed. But the geographic distribution of the students related to these cases was very unevenly spread across the City. Most zip codes in the City accounted for fewer than 100 students with due process cases, but eight zip codes, all in central and south Brooklyn, had more than 500 students with due process cases and three of them had over 1,000. These eight zip codes alone accounted for 44 percent of all the students will due process cases settled or closed in Fiscal 2025. 222 of the 20,051 cases, 0.1 percent, involved students now living outside the City and some of the cases settled or closed in Fiscal 2025 were initiated as long ago as Fiscal 2008.

Number of Students with Due Process Cases by Zip Code, Fiscal Year 2025



Source: New York City Council Department of Education Terms and Conditions Report

Students who had due process cases settled differed significantly from the demographics of New York City Public Schools. While a portion of the students' ethnicity was not distinguished, for the ones that were, white students comprised a much higher percentage (64.9 percent) than their share of the New York City Public Schools enrollment in the 2024-2025 school year (16.1 percent). This difference suggests that factors other than the underlying rates of conditions like autism and dyslexia may be driving the prevalence of due process cases.

Fiscal 2025 Settled or Closed Due Process Case Demographics

Ethnicity	No. of Cases	Percentage of Total
Asian or Pacific Islander	408	2.0%
Black	1,250	6.2%
Hispanic	1,522	7.6%
Multi-racial	3	0.0%
NA or Alaska Native	112	0.6%
Unknown	3,740	18.7%
White	13,016	64.9%
Total	20,051	100.0%

Source: Department of Education

In Fiscal 2026, the Council secured a new Unit of Appropriation (U/A) for Due Process Cases, which allows for more transparency and oversight on this aspect of the budget. Funding for Due Process Cases has been included in this U/A starting in Fiscal 2027.

Contracts. The DOE’s contract budget comprises 34 percent of the DOE’s overall budget. In Fiscal 2027, the DOE’s budget includes 6,301 contracts with an associated contract value of \$12.81 billion. This is an increase of \$1.4 billion from Fiscal 2026, despite having 62 fewer contracts. The largest areas of DOE contract spending are charter schools (\$3.75 billion), payments to contract and corporate schools for handicapped kids (\$3.05 billion), and transportation of pupils (\$2.31 billion). Additionally, there are ECE contracts under day care for children (\$533.8 million) and Head Start (\$82.9 million).

The DOE has a different contracting process than other city agencies due to Mayoral control. State law that outlines Mayoral control gives power to the Panel for Educational Policy (PEP) to oversee and approve DOE contracts. The Chancellor must present all contracts with a value of \$1 million or more, or where the value of a contract awarded to a single entity exceeds \$1 million annually, or when contracts provide technical, consultant, or personal services to the PEP for approval. The PEP votes on contracts monthly at public meetings.

There are multiple issues with the current contracting process. PEP members have reported that they have not been able to see the full contract, even when voting on them. Education advocates have argued that the DOE should follow contract procurement methods of other agencies and provide more opportunities to comment on contracts before the PEP votes to approve them. Additionally, it has become more commonplace for the PEP to provide contract extensions. For example, the DOE’s contract with eScribers, LLC to record and transcribe hearings for due process cases for special education services has a contract value of \$14.5 million and was recently extended. This contract has been extended since 2015, with no competitive bid for these services in over ten years. There are also many repetitive contracts in certain contracting categories such as technology, curriculum and professional development.

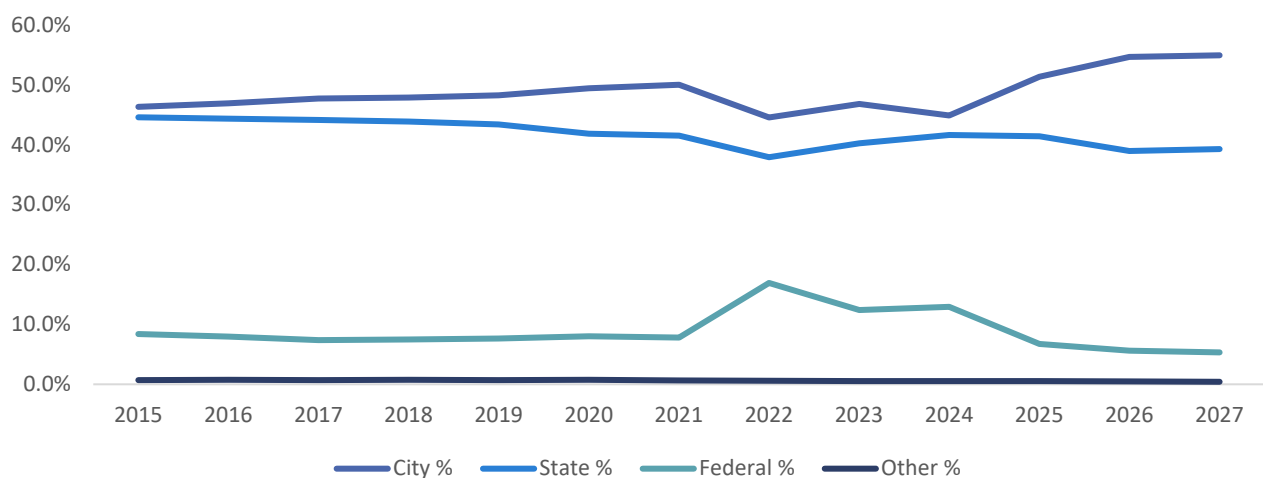
Headcount. In recent fiscal years DOE’s budgeted headcount has slowly grown misaligned with the budgeted funding for such positions. In Fiscals 2022 and 2023, DOE’s pedagogical vacancies topped 10,000. As the federal pandemic-related stimulus funding expired in Fiscal 2024, the associated headcount dropped out of the budget, even as City and State funding replaced much of the stimulus funding for these programs.

No headcount was added to the budget with the \$600 million added in Fiscal 2027 and \$1 billion added in Fiscal 2028 in this Preliminary Plan. The Fiscal 2027 budgeted pedagogical headcount is 127,927, only 150 higher than the current Fiscal 2026 budgeted pedagogical headcount, despite the \$600 million in class size funding accounting for 6,000 new pedagogical positions. With the hiring DOE will need to do over the summer, by next fall the actual pedagogical headcount should surpass the budgeted pedagogical headcount, which will make tracking vacancies more difficult. OMB has stated that they plan to align headcount in a future plan.

State Budget Risks. Last year, the State revised the Foundation Aid Formula, the largest State funding stream for schools, for the first time since its inception in 2007. Revisions were minimal and included an update to old census data for poverty, a change in definition for economically disadvantaged, and an increase in the weight for English Language Learners. However, the State did not update the Regional Cost Index (RCI), which currently uses data that is nearly twenty years old. RCI would account for the relative cost of New York City compared to other areas in the state and if updated to most recent year calculated, would significantly increase funding to the City. Additionally, New York City would benefit from an additional weight for students in temporary housing and foster care.

As the DOE’s budget has grown rapidly over the past decade, the City’s funding as a portion of the education system grown. In Fiscal 2015, the City and State shares as percentage of the total budget were 46.3 percent and 44.6 percent respectively. In Fiscal 2027, the City’s share is 54.9 percent while the State only provides funding for 39.3 percent of the total budget. The increase in federal funding during the pandemic reduced the City funds as a proportion of the DOE total funding. But, starting in Fiscal 2025, as federal funding reverted to pre-pandemic levels, the portion of DOE’s budget funded with City funds began to increase.

Department of Education's Funding Sources as Percent of the Budget, Fiscal Years 2015-2027



The State Senate and Assembly’s One House Budgets were released on March 9th. Their budget proposals included several items that would increase the amount of funding to the Department of Education’s budget. The Assembly proposal includes an additional \$600 million in class size

funding, as well as an increase in the weight for English Language Learners from .53 to .6, and a new count for students experiencing homelessness and in foster care added to the extraordinary needs count. The Assembly proposal also raised the amount of per student funding for 3-K to \$10,000. Like the Assembly proposal the Senate version also included the increase in the weight count for English Language Learners from .53 to .6 and a separate proposal for students experiencing homelessness and added a separate proposal for student experiencing homelessness. IBO has previously estimated that the increase in weights for English Language Learners from .53 to .6 would increase the amount of Foundation Aid funding for New York City by \$68.5 million in Fiscal 2027 and also estimated that the Senate's proposal would increase Foundation Aid funding for New York City by \$99.7 million in Fiscal 2027.

Federal Budget Risks. The Department of Education's Fiscal 2027 budget includes \$2.03 billion in federal funding, 6.3 percent of the budget, slightly lower than the 6.7 percent share of the DOE's Fiscal 2026 budget. Federal fundings share increased during the COVID-19 pandemic because of the influx of federal stimulus funding. However, the federal funding share of DOE's budget is smaller in Fiscal 2027 than even the pre-pandemic years. In Fiscal 2019, the federal share was 7.7 percent of the overall DOE budget.

As noted earlier in the discussion of Head Start, there have been some notable changes in Federal funding in the DOE's budget under the Trump Administrations. The federal Head Start office did not renew the DOE's Head Start grant, first awarded in Fiscal 2019. This funding shift was reflected in the November Plan. Additionally, the DOE is currently in litigation with the U.S. Department of Education (U.S. DOE) on magnet schools funding. Under the federal Magnet Schools Assistance Program, the City received funding to support nineteen magnet schools. In September 2025, the U.S. DOE claimed that State and local bathroom and locker room policies for transgender studies were in violation of Title IX. Since this is currently being litigated, the DOE's budget does not reflect a loss of funding. While there is uncertainty regarding federal funding, there were no changes in federal funding recognized in the Preliminary Plan.

Miscellaneous Revenue

- The Preliminary Plan includes approximately \$52.7 million of DOE miscellaneous revenue in Fiscal 2027, with no change from the Fiscal 2026 Adopted Budget.

Dollars in Thousands

Revenue Sources	FY24 Actual	FY25 Actual	FY26 Adopted	Preliminary Plan		*Difference FY27-FY26
				FY26	FY27	
Food Service Fees	\$499	\$520	\$1,000	\$1,000	\$1,000	\$0
Extended School Use Rental	35,384	12,094	36,500	13,000	36,500	0
Grant Refunds	3,170	3,174	8,174	8,174	8,174	0
UFT Fees, Misc Collection/Refunds	10,041	9,197	7,000	7,000	7,000	0
TOTAL	\$49,094	\$24,985	\$52,674	\$29,174	\$52,674	\$0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Appendix

New York City 3-K, Pre-K and Kindergarten Enrollment in School Year 2024-2025

SD	3-K Enrollment					Pre-K Enrollment					K Enrollment		
	DOE	CH	TOT	DOE 3-K % of DOE K	Total 3- K % of Total K	DOE	CH	TOT	DOE Pre- K % of DOE K	Total Pre-K % of Total K	DOE	CH	TOT
01	314	0	314	50.7%	49.1%	459	0	459	74.2%	71.7%	619	21	640
02	1,088	0	1,088	44.2%	40.5%	2,383	0	2,383	96.9%	88.8%	2,460	225	2,685
03	529	0	529	44.5%	38.0%	1,028	73	1,101	86.5%	79.1%	1,189	203	1,392
04	455	0	455	75.5%	51.1%	567	133	700	94.0%	78.6%	603	288	891
05	342	0	342	67.6%	27.8%	608	166	774	120.2%	62.9%	506	724	1,230
06	933	0	933	78.5%	52.4%	1,266	172	1,438	106.6%	80.7%	1,188	593	1,781
07	692	0	692	98.4%	39.1%	884	195	1,079	125.7%	61.0%	703	1,065	1,768
08	912	0	912	60.1%	45.3%	1,634	98	1,732	107.6%	86.0%	1,518	497	2,015
09	1,148	0	1,148	75.0%	48.5%	1,536	166	1,702	100.4%	71.8%	1,530	839	2,369
10	1,702	0	1,702	66.7%	52.4%	2,721	0	2,721	106.7%	83.8%	2,550	696	3,246
11	1,348	0	1,348	60.4%	45.4%	2,264	18	2,282	101.5%	76.9%	2,230	738	2,968
12	610	0	610	49.9%	37.1%	979	88	1,067	80.0%	64.9%	1,223	421	1,644
13	722	0	722	65.6%	51.5%	1,094	60	1,154	99.4%	82.3%	1,101	302	1,403
14	710	0	710	71.6%	53.4%	1,117	0	1,117	112.7%	84.0%	991	338	1,329
15	1,302	0	1,302	55.7%	48.4%	2,177	18	2,195	93.1%	81.6%	2,339	352	2,691
16	329	0	329	78.7%	55.0%	424	0	424	101.4%	70.9%	418	180	598
17	1,113	0	1,113	108.2%	75.5%	1,509	0	1,509	146.6%	102.4%	1,029	445	1,474
18	661	0	661	85.4%	53.3%	1,065	0	1,065	137.6%	85.8%	774	467	1,241
19	922	0	922	74.4%	55.4%	1,351	0	1,351	109.0%	81.2%	1,239	424	1,663
20	2,623	0	2,623	84.2%	84.2%	3,314	0	3,314	106.3%	106.3%	3,117	0	3,117
21	1,930	0	1,930	101.2%	88.0%	2,713	17	2,730	142.2%	124.5%	1,908	285	2,193
22	1,569	0	1,569	68.2%	59.7%	2,597	0	2,597	112.9%	98.8%	2,300	328	2,628
23	468	0	468	91.2%	55.3%	562	29	591	109.6%	69.9%	513	333	846
24	2,066	0	2,066	63.5%	56.4%	3,270	0	3,270	100.5%	89.3%	3,253	408	3,661
25	2,160	0	2,160	87.9%	87.9%	2,370	0	2,370	96.5%	96.5%	2,457	0	2,457
26	1,159	0	1,159	72.4%	72.4%	1,510	0	1,510	94.4%	94.4%	1,600	0	1,600
27	1,898	0	1,898	67.9%	59.0%	2,605	36	2,641	93.2%	82.1%	2,795	420	3,215
28	1,841	0	1,841	74.7%	70.5%	2,799	36	2,835	113.5%	108.5%	2,465	148	2,613
29	1,212	0	1,212	68.5%	53.7%	1,864	0	1,864	105.3%	82.7%	1,770	485	2,255
30	2,064	0	2,064	79.0%	70.9%	2,794	18	2,812	106.9%	96.6%	2,613	298	2,911
31	2,735	0	2,735	72.8%	67.9%	3,660	18	3,678	97.5%	91.3%	3,755	272	4,027
32	579	0	579	107.0%	62.9%	869	0	869	160.6%	94.4%	541	380	921
75	146	0	146	6.7%	6.7%	262	0	262	12.1%	12.1%	2,164	0	2,164
TOT	38,282	0	38,282	69.0%	56.6%	56,255	1,341	57,596	101.4%	85.2%	55,461	12,175	67,636

Source: Department of Education

Supporting Budget Charts

Budget Actions in the November and Preliminary Plans

<i>Dollars in Thousands</i>	FY26			FY27		
	City	Non-City	Total	City	Non-City	Total
DOE Budget as of the Adopted FY26 Plan	\$18,574,648	\$16,421,944	\$34,996,592	\$19,028,218	\$16,419,948	\$35,448,166
Changes Introduced in the November 2025 Plan						
New Needs						
Healthcare HIP Rate Increase	\$42,065	\$0	\$42,065	\$43,198	\$0	\$43,198
Subtotal, New Needs	\$42,065	\$0	\$42,065	\$43,198	\$0	\$43,198
Other Adjustments						
Child Care Block Grant Adjustment	\$0	\$760	\$760	\$0	\$0	\$0
Demand Response	0	8,329	8,329	0	0	0
EXCEL Projects	0	20,234	20,235	0	0	0
NYC Her Future	475	0	475	0	0	0
Distraction Free Schools	0	4,333	4,333	0	0	0
FEMA Revenue Adjustment	0	390	3,897	0	0	0
FY26 Clean Energy	0	66	66	0	0	0
ANTS- Nurses Transfer	0	21,773	21,773	0	0	0
Oral Health	0	75	75	0	0	0
DCAS Projects	0	2,582	2,582	0	0	0
Revenue Adjustment	0	0	0	0	(70,727)	(70,727)
Student Success Centers	3,300	0	3,300	0	0	0
SYEP Transfer	0	1,323	1,323	0	1,323	1,323
YMI Transfer- Admin	110	0	110	0	0	0
Subtotal, Other Adjustments	\$3,885	\$21,239	\$25,124	\$0	(\$69,404)	(\$69,404)
TOTAL, All Changes in November 2025 Plan	\$45,950	\$21,239	\$67,189	\$43,198	(\$69,404)	(\$26,206)
DOE Budget as of the November 2025 Plan	\$18,620,598	\$16,443,182	\$35,063,780	\$19,071,416	\$16,350,544	\$35,421,960
Changes Introduced in the FY27 Preliminary Plan						
New Needs						
Charter Schools	\$75,000	\$0	\$75,000	\$0	\$0	\$0
Class Size	0	0	0	542,913	0	542,913
Contracted Related Services	105,610	0	105,610	0	0	0
Cost of Living Funding Adjustment	2,190	0	2,190	3,335	0	3,335
Division of Instructional and Informational Technology (DIIT) Core Operations	100,000	0	100,000	0	0	0
Due Process Cases	500,000	0	500,000	550,000	0	550,000
Early Childhood Education Headcount	2,546	0	2,546	6,519	0	6,519
Early Childhood Education Support	300,000	0	300,000	380,000	0	380,000
HIP Healthcare Rate Increase	167,246	0	167,246	171,585	0	171,585
Indirect Cost Rate Funding Adjustment	5,600	0	5,600	11,600	0	11,600
Individualized Education Services Plan (IESP)	86,000	0	86,000	0	0	0
Support						
Personal Service Adjustment	25,790	0	25,790	14,700	0	14,700
Pupil Transportation	134,000	0	134,000	130,000	0	130,000
School Cleaning	26,300	0	26,300	0	0	0
Summer Rising	16,197	0	16,197	106,295	0	106,295
Subtotal, New Needs	\$1,546,478	\$0	\$1,546,478	\$1,916,947	\$0	\$1,916,947

<i>Dollars in Thousands</i>	FY26			FY27		
	City	Non-City	Total	City	Non-City	Total
Other Adjustments						
C4E for Class Size	\$0	\$0	\$0	\$0	\$57,087	\$57,087
Charter Schools	0	0	0	0	100,777	100,777
Contracted Related Services	0	0	0	0	105,610	105,610
D75 Increased Classes	0	0	0	0	49,642	49,642
DOE Workforce	0	6,000	6,000	0	0	0
Early Childhood Revenue Adjustment	0	0	0	0	234,842	234,842
EXCEL Projects	0	2,677	2,677	0	0	0
Food Education Roadmap	135	0	135	0	0	0
FY26 Summer Safety Modification	0	329	329	0	0	0
HRA to NYCPS Funding Transfer	50	0	50	0	0	0
ANTS- Nurses Transfer	0	34,625	34,625	0	0	0
ANTS- Nurses Transfer 2nd Invoice	0	21,773	21,773	0	0	0
Obesity Task Force	0	525	525	0	0	0
IDEA	0	456	456	0	0	0
Local Initiatives	44	0	44	0	0	0
MOIA Transfer	250	0	250	0	0	0
NEXT50 Anti-Ageism Initiative	0	10	10	0	0	0
NYC Her Future	200	0	200	0	0	0
Other Adjustments	215	0	215	0	0	0
Programmatic Adjustment	(620)	0	(620)	0	0	0
Revenue	0	10,000	10,000	0	0	0
Revenue Charter	0	88,548	88,548	0	0	0
Special Education Pre-K	0	0	0	0	70,000	70,000
State Aid Adjustment	0	122,073	122,073	(97,000)	97,000	0
State Support for 2-K	0	0	0	0	73,000	73,000
Subtotal, Other Adjustments	\$274	\$287,016	\$287,290	(\$97,000)	\$787,958	\$690,958
TOTAL, All Changes in the FY27 Preliminary Plan	\$1,546,752	\$287,016	\$1,833,768	\$1,819,947	\$787,958	\$2,607,904
DOE Budget as of the FY27 Preliminary Plan	\$20,167,350	\$16,772,334	\$36,897,550	\$20,891,363	\$17,138,502	\$38,029,864

Source: New York City Office of Management and Budget

Budget by Unit of Appropriation

U/As 401 and 401- General Education Instruction

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Amounts to be Scheduled	\$0	\$7	\$0	\$0	\$0	\$0
Full-Time Salaried - Pedagogical	6,322,127	6,616,341	7,419,117	7,394,948	7,944,933	525,816
Full-Time Salaried - Civilian	177,221	198,397	180,975	180,975	181,539	564
Other Salaried	223	216	922	922	922	0
Unsalaries	392,114	414,458	369,083	369,208	411,661	42,578
Additional Gross Pay	459,233	516,969	230,345	236,690	227,930	(2,415)
Additional Gross Pay - Labor Reserve	14,705	413	0	0	0	0
Overtime - Civilian	7,731	8,647	5,730	5,730	5,623	(107)
P.S. Other	95	101	0	0	0	0
Fringe Benefits	4,220	5,644	3,193	3,193	3,193	0
Fringe Benefits - FICA	33,071	42,793	25,055	25,055	25,055	0
Fringe Benefits - Health Insurance	79,771	108,352	41,913	41,913	41,913	0
Fringe Benefits - SWB	8,837	11,510	11,411	11,411	11,411	0
Subtotal	\$7,499,347	\$7,923,848	\$8,287,746	\$8,270,046	\$8,854,181	\$566,435
Other Than Personal Services						
Contractual Services	\$83,776	\$69,721	\$60,153	\$60,605	\$57,230	(\$2,923)
Contractual Services - DOE Private Schools	3	2,756	9	9	9	0
Contractual Services - DOE Transportation	3,851	5,495	1,413	1,413	1,413	0
Contractual Services - Professional Services	254,285	390,111	291,988	300,262	270,719	(21,269)
Contractual Services - Social Services	873	4,276	6,736	6,376	6,376	(360)
Supplies & Materials	195,605	240,308	331,679	356,841	277,605	(54,074)
Fixed & Misc. Charges	789	249	671	671	671	0
Property & Equipment	118,337	146,608	185,451	189,268	184,727	(724)
Other Services & Charges	273,222	183,568	68,959	95,145	69,159	199
Subtotal	\$930,741	\$1,043,091	\$947,060	\$1,010,590	\$867,909	(\$79,151)
TOTAL	\$8,430,089	\$8,966,939	\$9,234,806	\$9,280,635	\$9,722,090	\$487,284
Funding						
City Funds			\$4,674,007	\$4,673,025	\$5,117,744	\$443,737
State			4,546,251	4,593,063	4,589,799	43,548
Federal - Other			14,547	14,547	14,547	0
TOTAL			\$9,234,805	\$9,280,635	\$9,722,090	\$487,284
Budgeted Headcount						
Full-Time Salaried - Pedagogical	60,310	60,790	63,252	63,440	63,252	0
Full-Time Positions - Non-Pedagogical	2,965	3,124	2,842	2,842	2,842	0
TOTAL	63,275	63,914	66,094	66,282	66,094	0

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

U/As 403 and 404- Special Education Instruction

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$2,266,275	\$2,387,891	\$2,918,501	\$2,828,555	\$3,109,185	\$190,684
Full-Time Salaried - Civilian	507	966	507	507	510	3
Additional Gross Pay	46,464	65,448	39,708	39,708	35,639	(4,068)
Additional Gross Pay - Labor Reserve	408	0	0	0	0	0
Overtime - Civilian	842	1,104	0	0	0	0
Fringe Benefits	515	758	0	0	0	0
Fringe Benefits - FICA	4,249	6,371	850	850	850	0
Fringe Benefits - Health Insurance	10,889	16,769	2,142	2,142	2,142	0
Fringe Benefits - SWB	1,219	1,794	273	273	273	0
Unsalaries	63,054	76,034	29,890	29,890	29,894	4
Subtotal	\$2,394,423	\$2,557,134	\$2,991,870	\$2,901,924	\$3,178,493	\$186,623
Other Than Personal Services						
Contractual Services	\$70	\$87	\$218	\$372	\$218	\$0
Contractual Services - DOE Transportation	0	1	20	20	20	\$0
Contractual Services - Professional Services	1,792	2,054	1,888	5,309	2,034	\$146
Supplies & Materials	3,774	4,620	3,270	3,471	3,261	(\$9)
Property & Equipment	1,076	1,244	4,249	4,561	4,237	(\$13)
Other Services & Charges	368	517	479	600	504	\$25
Subtotal	\$7,080	\$8,524	\$10,125	\$14,333	\$10,275	\$149
TOTAL	\$2,401,503	\$2,565,658	\$3,001,995	\$2,916,257	\$3,188,768	\$186,773
Funding						
City Funds			\$1,293,627	\$1,207,889	\$1,468,347	\$174,720
State			1,708,369	1,708,369	1,720,421	12,053
TOTAL			\$3,001,995	\$2,916,257	\$3,188,768	\$186,773
Budgeted Headcount						
Full-Time Positions - Pedagogical	28,308	30,053	32,347	32,347	32,365	18
Full-Time Positions - Civilian	6	17	9	9	9	0
TOTAL	28,314	30,070	32,356	32,356	32,374	18

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

U/A 406- Charter Schools*Dollars in Thousands*

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Other Than Personal Services						
Contractual Services	\$3,129,053	\$3,341,838	\$3,367,397	\$3,530,945	\$3,727,173	\$359,777
Supplies & Materials	2,362	2,893	2,153	2,205	2,205	52
Property & Equipment	7,376	7,072	9,254	9,480	9,480	227
Other Services & Charges	6,105	6,318	5,631	5,631	5,631	0
Subtotal	\$3,144,896	\$3,358,121	\$3,384,434	\$3,548,262	\$3,744,490	\$360,056
TOTAL	\$3,144,896	\$3,358,121	\$3,384,434	\$3,548,262	\$3,744,490	\$360,056
Funding						
City Funds			\$1,780,056	\$1,855,056	\$2,039,056	\$259,000
State			1,602,878	1,691,706	1,703,934	101,056
Federal - Other			1,500	1,500	1,500	0
TOTAL			\$3,384,434	\$3,548,262	\$3,744,490	\$360,056

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

U/As 407 and 408- Universal Pre-K

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$543,124	\$579,590	\$538,589	\$561,389	\$672,059	\$133,470
Full-Time Salaried - Civilian	16,011	17,961	147,022	85,376	115,928	(31,094)
Other Salaried	0	0	2	2	2	0
Unsalariated	31,082	38,938	1,898	1,898	1,899	2
Additional Gross Pay	8,539	20,780	8,363	8,363	8,363	0
Additional Gross Pay - Labor Reserve	247	0	0	0	0	0
Overtime - Civilian	199	221	0	0	0	0
Fringe Benefits	6,072	6,357	646	646	646	0
Fringe Benefits - FICA	45,586	49,766	43,696	48,911	52,288	8,592
Fringe Benefits - Health Insurance	150,168	165,050	136,633	152,749	163,190	26,557
Fringe Benefits - SWB	15,485	16,191	10,884	12,187	13,031	2,146
Subtotal	\$816,513	\$894,853	\$887,734	\$871,523	\$1,027,408	\$139,673
Other Than Personal Services						
Contractual Services	3,308	\$274	\$5,629	\$5,629	\$5,629	\$0
Contractual Services - DOE Private Schools	935,785	1,013,775	863,777	892,872	1,058,961	195,184
Contractual Services - DOE Transportation	17	11	36	36	36	0
Contractual Services - Professional Services	5,601	5,060	18,372	18,372	18,372	0
Contractual Services - Social Services	0	0	0	0	73,000	73,000
Supplies & Materials	13,669	19,660	16,467	18,897	17,381	914
Property & Equipment	688	1,650	6,236	6,236	6,236	0
Other Services & Charges	7,534	2,856	(83,559)	32,441	32,444	116,003
Subtotal	\$966,602	\$1,043,287	\$826,957	\$974,483	\$1,212,059	\$385,101
TOTAL	\$1,783,115	\$1,938,140	\$1,714,691	\$1,846,006	\$2,239,466	\$524,775
Funding						
City Funds			\$971,379	\$1,102,693	\$1,157,165	\$185,785
State			743,312	743,312	1,082,302	338,990
TOTAL			\$1,714,691	\$1,846,006	\$2,239,466	\$524,775
Budgeted Headcount						
Full-Time Positions - Pedagogical	6,487	6,834	6,420	6,548	6,548	128
Full-Time Positions - Civilian	176	215	529	354	363	(166)
TOTAL	176	215	529	354	363	(38)

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

U/As 409 and 410- Early Childhood Programs

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$14,854	\$10,788	\$16,072	\$16,072	\$16,497	\$425
Full-Time Salaried - Civilian	9,379	9,710	9,843	9,843	9,966	124
Additional Gross Pay	448	359	1	0	0	(1)
Additional Gross Pay - Labor Reserve	144	0	0	0	0	0
Overtime - Civilian	26	46	0	0	0	0
Fringe Benefits	3	1	0	0	0	0
Fringe Benefits - FICA	15	7	0	0	0	0
Fringe Benefits - Health Insurance	56	25	0	0	0	0
Fringe Benefits - SWB	4	2	0	0	0	0
Subtotal	\$24,929	\$20,938	\$25,915	\$25,915	\$26,463	\$548
Other Than Personal Services						
Contractual Services	\$355	\$1,673	\$3,346	\$3,240	\$3,240	(\$106)
Contractual Services - Professional Services	154	2,773	1,611	0	0	(1,611)
Contractual Services - Social Services	464,327	516,963	505,017	564,727	543,831	38,814
Supplies & Materials	324	191	7,522	4,222	4,222	(3,301)
Fixed & Misc. Charges	0	0	4,897	4,897	4,897	0
Property & Equipment	251	5	54	0	0	(54)
Other Services & Charges	2,087	579	(53,845)	0	0	53,845
Subtotal	\$467,497	\$522,183	\$468,603	\$577,085	\$556,190	\$87,587
TOTAL	\$492,426	\$543,121	\$494,518	\$603,001	\$582,654	\$88,135
Funding						
City Funds			\$285,424	\$437,151	\$444,286	\$158,863
State			10,404	10,404	10,404	0
Federal - Community Development			2,963	2,963	2,963	0
Federal - Other			195,727	152,482	125,000	(70,727)
TOTAL			\$494,518	\$603,001	\$582,654	\$88,136
Budgeted Headcount						
Full-Time Positions - Pedagogical	132	99	354	354	354	0
Full-Time Positions - Civilian	93	92	142	142	142	0
TOTAL	225	191	496	496	496	0

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

U/As 415 and 416- School Support Organization

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$204,317	\$230,978	\$193,678	\$210,980	\$199,295	\$5,617
Full-Time Salaried - Civilian	103,613	111,766	92,848	101,727	94,441	1,593
Additional Gross Pay	10,842	16,512	15,427	21,327	15,428	1
Additional Gross Pay - Labor Reserve	3,749	0	0	0	0	0
Other Salaried	116	165	16	16	16	0
Unsalaries	665	462	3,459	3,459	3,463	4
Fringe Benefits	51	68	0	0	0	0
Overtime - Civilian	968	1,238	1,017	1,037	1,059	42
Subtotal	\$324,321	\$361,189	\$306,445	\$338,545	\$313,702	\$7,257
Other Than Personal Services						
Contractual Services	\$713	\$1,269	\$3,729	\$3,878	\$3,862	\$133
Contractual Services - DOE Transportation	4	0	0	0	0	0
Contractual Services - Professional Services	4,786	18,231	30,633	31,533	32,029	1,395
Supplies & Materials	1,807	3,288	4,116	4,770	4,432	315
Fixed & Misc. Charges - Judgments & Claims	50	50	0	0	0	0
Property & Equipment	488	1,031	832	2,052	1,789	957
Other Services & Charges	1,736	2,640	1,533	1,860	1,992	459
Subtotal	\$9,583	\$26,509	\$40,843	\$44,093	\$44,104	\$3,259
TOTAL	\$333,905	\$387,698	\$347,288	\$382,639	\$357,807	\$10,518
Funding						
City Funds			\$190,296	\$224,248	\$182,038	(\$8,258)
State			156,992	158,391	175,768	18,776
TOTAL			\$347,288	\$382,639	\$357,807	\$10,518
Budgeted Headcount						
Full-Time Positions - Pedagogical	1,420	1,596	1,448	1,572	1,431	(17)
Full-Time Positions - Civilian	1,190	1,296	1,053	1,150	1,067	14
TOTAL	2,610	2,892	2,501	2,722	2,498	(3)

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

U/As 421 and 422-Citywide Special Education

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$1,167,290	\$1,231,917	\$1,308,814	\$1,307,592	\$1,392,040	\$83,226
Full-Time Salaried - Civilian	97,379	102,930	87,019	87,019	90,517	3,498
Unsalariated	95,766	109,417	51,108	51,108	52,040	932
Additional Gross Pay	79,372	98,657	57,859	57,859	58,951	1,092
Additional Gross Pay - Labor Reserve	1,013	0	0	0	0	0
Overtime - Civilian	2,336	2,780	1,300	1,300	1,300	0
Fringe Benefits	2,158	928	287	287	287	0
Fringe Benefits - FICA	11	9	18	18	18	0
Fringe Benefits - Health Insurance	28	24	36	36	36	0
Fringe Benefits - SWB	3	3	9	9	9	0
Subtotal	\$1,445,355	\$1,546,667	\$1,506,451	\$1,505,230	\$1,595,199	\$88,748
Other Than Personal Services						
Contractual Services	\$2,133	\$1,260	\$1,307	\$1,657	\$1,307	\$0
Contractual Services - DOE Transportation	2	0	0	0	0	0
Contractual Services - Professional Services	4,200	4,549	3,348	3,848	3,724	376
Contractual Services - Social Services	8	20	0	0	0	0
Supplies & Materials	18,610	17,428	8,408	16,359	8,523	115
Property & Equipment	9,476	6,822	7,901	12,469	7,969	68
Other Services & Charges	5,561	5,913	3,462	4,603	3,575	113
Subtotal	\$39,990	\$35,992	\$24,426	\$38,936	\$25,098	\$672
TOTAL	\$1,485,345	\$1,582,659	\$1,530,877	\$1,544,165	\$1,620,297	\$89,420
Funding						
City Funds			\$1,180,912	\$1,183,576	\$1,227,283	\$46,371
State			335,465	336,090	378,514	43,049
Federal - Other			14,500	24,500	14,500	0
TOTAL			\$1,530,877	\$1,544,165	\$1,620,297	\$89,420
Budgeted Headcount						
Full-Time Positions - Pedagogical	15,803	16,314	15,769	15,769	16,232	463
Full-Time Positions - Civilian	1,187	1,243	718	718	719	1
TOTAL	16,990	17,557	16,487	16,487	16,951	464

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

U/As 423 and 424- Special Education Instructional Support

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$139,842	\$151,832	\$124,723	\$127,379	\$132,990	\$8,267
Full-Time Salaried - Civilian	198,988	207,351	221,124	224,045	227,259	6,135
Unsalaries	43,118	48,227	37,614	37,614	42,082	4,468
Additional Gross Pay	36,234	41,027	26,772	27,080	27,028	257
Additional Gross Pay - Labor Reserve	144	27	0	0	0	0
Overtime - Civilian	7,651	10,753	2,583	6,349	3,096	513
Fringe Benefits	4,550	1,994	725	725	725	0
Subtotal	\$430,526	\$461,211	\$413,541	\$423,193	\$433,180	\$19,640
Other Than Personal Services						
Contractual Services	\$2,217	\$2,807	\$4,464	\$4,489	\$4,489	\$25
Contractual Services - DOE Transportation	0	0	22	22	22	0
Contractual Services - Professional Services	331,882	505,787	534,201	613,309	571,576	37,376
Supplies & Materials	1,854	2,292	4,306	1,862	4,145	(161)
Fixed & Misc. Charges - Judgments & Claims	750	6,390	1,410	1,842	0	(1,410)
Property & Equipment	1,157	1,763	11,790	5,613	11,877	87
Other Services & Charges	63,982	57,995	12,935	22,481	13,280	345
Subtotal	\$401,842	\$577,033	\$569,128	\$649,618	\$605,389	\$36,262
TOTAL	\$832,369	\$1,038,244	\$982,669	\$1,072,810	\$1,038,570	\$55,900
Funding						
City Funds			\$621,603	\$704,570	\$597,841	(\$23,762)
State			290,384	297,559	370,046	79,662
Federal - Other			70,000	70,000	70,000	0
Other Categorical			682	682	682	0
TOTAL			\$982,669	\$1,072,810	\$1,038,570	\$55,900
Budgeted Headcount						
Full-Time Positions - Pedagogical	1,252	1,327	1,073	1,094	1,094	21
Full-Time Positions - Civilian	2,419	2,488	2,713	2,745	2,744	31
TOTAL	3,671	3,815	3,786	3,839	3,838	52

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

U/As 433 and 434-Division of Technology

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$0	\$0	\$83	\$83	\$99	\$16
Full-Time Salaried - Civilian	0	0	54,551	55,476	54,607	56
Other Salaried	0	0	104	104	104	0
Additional Gross Pay	0	0	1,275	1,275	1,275	0
Overtime - Civilian	0	0	236	236	236	0
Subtotal	\$0	\$0	\$56,249	\$57,175	\$56,321	\$72
Other Than Personal Services						
Contractual Services	\$0	\$0	\$10,424	\$10,424	\$10,424	\$0
Contractual Services - Professional Services	0	0	22,698	92,431	23,962	1,264
Contractual Services - Social Services	0	0	0	193	0	0
Supplies & Materials	0	0	23,073	132,852	23,073	0
Property & Equipment	0	0	967	967	967	0
Other Services & Charges	0	0	17,854	19,054	17,857	3
Subtotal	\$0	\$0	\$75,016	\$255,922	\$76,283	\$1,267
TOTAL	\$0	\$0	\$131,266	\$313,096	\$132,605	\$1,339
Funding						
City Funds			\$131,266	\$311,781	\$132,605	\$1,339
State			0	1,315	0	0
TOTAL			\$131,266	\$313,096	\$132,605	\$1,339
Budgeted Headcount						
Full-Time Positions - Civilian	0	0	410	412	410	0
TOTAL	0	0	410	412	410	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

U/As 435 and 436- School Facilities
Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$153	\$245	\$17	\$17	\$23	\$6
Full-Time Salaried - Civilian	55,788	59,079	70,931	72,092	71,005	74
Unsalariated	122,158	126,050	128,200	128,200	128,223	23
Additional Gross Pay	1,655	1,648	1,118	1,118	1,118	0
Additional Gross Pay - Labor Reserve	3,339	204	0	0	0	0
Overtime - Civilian	8,329	6,206	1,516	1,516	1,516	0
Subtotal	\$191,423	\$193,433	\$201,783	\$202,944	\$201,885	\$103
Other Than Personal Services						
Contractual Services	\$1,160,274	\$1,000,331	\$1,098,282	\$1,152,691	\$942,157	(\$156,125)
Contractual Services - Professional Services	23,589	7,681	68,956	68,956	68,956	0
Supplies & Materials	77,984	77,213	44,195	43,296	44,195	0
Fixed & Misc. Charges	119,871	110,705	0	0	0	0
Property & Equipment	6,163	4,133	4,196	3,946	4,196	0
Other Services & Charges	7,238	7,796	8,000	8,375	8,130	130
Subtotal	\$1,395,118	\$1,207,859	\$1,223,629	\$1,277,264	\$1,067,634	(\$155,995)
TOTAL	\$1,586,541	\$1,401,292	\$1,425,412	\$1,480,208	\$1,269,519	(\$155,892)
Funding						
City Funds			\$1,189,605	\$1,215,011	\$1,033,708	(\$155,896)
State			166,439	166,829	166,439	0
Federal - Other			0	3,508	0	0
Other Categorical			68,490	68,490	68,490	0
Intra-City			878	26,371	882	4
TOTAL			\$1,425,412	\$1,480,208	\$1,269,519	(\$155,892)
Budgeted Headcount						
Full-Time Positions - Pedagogical	1	2	0	0	0	0
Full-Time Positions - Civilian	568	563	612	623	604	(8)
TOTAL	569	565	612	623	604	(8)

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

U/As 437 and 438- Student Transportation

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$0	\$0	\$167	\$167	\$167	\$0
Full-Time Salaried - Civilian	8,654	8,962	11,236	11,236	11,308	72
Additional Gross Pay	66	178	0	0	0	0
Additional Gross Pay - Labor Reserve	165	0	0	0	0	0
Overtime - Civilian	66	41	0	0	0	0
Subtotal	\$8,952	\$9,181	\$11,403	\$11,403	\$11,475	\$72
Other Than Personal Services						
Contractual Services	\$7,332	\$9,894	\$3,565	\$14,070	\$3,565	\$0
Contractual Services - DOE Transportation	1,598,312	1,679,053	1,901,430	1,896,151	2,128,430	227,000
Contractual Services - Professional Services	13,816	15,644	655	655	655	0
Supplies & Materials	689	363	3,039	1,539	3,039	0
Fixed & Misc. Charges	67,737	135,000	12,976	217,401	12,976	0
Fixed & Misc. Charges - MTA	12,450	62,936	66,085	60,635	66,085	0
Property & Equipment	59	90	4,521	467	4,521	0
Other Services & Charges	21,443	13,941	7,136	9,263	7,136	0
Subtotal	\$1,721,838	\$1,916,921	\$1,999,408	\$2,200,180	\$2,226,408	\$227,000
TOTAL	\$1,730,790	\$1,926,102	\$2,010,811	\$2,211,584	\$2,237,883	\$227,072
Funding						
City Funds			\$952,884	\$1,086,884	\$1,082,956	\$130,072
State			1,057,627	1,124,399	1,154,627	97,000
Other Categorical			300	300	300	0
TOTAL			\$2,010,811	\$2,211,584	\$2,237,883	\$227,072
Budgeted Headcount						
Full-Time Positions - Pedagogical	0	0	1	1	1	0
Full-Time Positions - Civilian	107	112	134	134	134	0
TOTAL	107	112	135	135	135	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

U/As 439 and 440- School Food Services

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$74,130	\$76,862	\$78,271	\$78,271	\$79,096	825
Additional Gross Pay	\$12,214	\$12,940	\$2,361	\$2,361	\$2,684	323
Additional Gross Pay - Labor Reserve	\$1,296	(\$0)	\$0	\$0	\$0	0
Fringe Benefits	\$131	\$563	\$585	\$585	\$585	0
Other Salaried	\$109	\$0	\$286	\$286	\$286	0
Unsalaries	\$156,083	\$165,103	\$209,433	\$209,433	\$208,772	(660)
Overtime - Civilian	\$3,116	\$3,020	\$3,740	\$3,740	\$3,740	0
Subtotal	\$247,080	\$258,488	\$294,677	\$294,677	\$295,164	\$488
Other Than Personal Services						
Contractual Services	\$23,286	\$26,586	\$11,543	\$11,543	\$11,675	\$132
Contractual Services - Professional Services	5	1,002	1,084	1,084	1,084	0
Supplies & Materials	249,398	238,240	312,784	312,466	311,654	(1,129)
Fixed & Misc. Charges	0	0	1,091	1,091	1,091	0
Property & Equipment	6,343	7,641	3,813	3,813	3,813	0
Other Services & Charges	7,478	7,687	1,972	2,290	2,331	359
Subtotal	\$286,511	\$281,154	\$332,286	\$332,286	\$331,647	(\$638)
TOTAL	\$533,591	\$539,642	\$626,962	\$626,962	\$626,811	(\$150)
Funding						
City Funds			\$23,904	\$30,224	\$29,286	\$5,381
State			33,263	26,943	27,730	(5,533)
Federal - Other			569,795	569,795	569,795	0
TOTAL			\$626,962	\$626,962	\$626,811	(\$152)
Budgeted Headcount						
Full-Time Positions - Civilian	1,495	1,567	1,650	1,650	1,650	0
TOTAL	1,495	1,567	1,650	1,650	1,650	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

U/A 442- School Safety

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Other Than Personal Services						
Other Services & Charges	\$362,305	\$343,219	\$372,445	\$397,812	\$387,485	\$15,040
Subtotal	\$362,305	\$343,219	\$372,445	\$397,812	\$387,485	\$15,040
TOTAL	\$362,305	\$343,219	\$372,445	\$397,812	\$387,485	\$15,040
Funding						
City Funds			\$362,915	\$388,282	\$377,955	\$15,040
State			9,530	9,530	9,530	0
TOTAL			\$372,445	\$397,812	\$387,485	\$15,040

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

U/A 444- Energy and Leases*Dollars in Thousands*

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Other Than Personal Services						
Supplies & Materials	\$53,057	\$52,770	\$54,938	\$54,725	\$54,938	0
Other Services & Charges	698,864	761,101	775,624	775,837	800,952	25,328
Subtotal	\$751,921	\$813,871	\$830,562	\$830,562	\$855,890	\$25,328
TOTAL	\$751,921	\$813,871	\$830,562	\$830,562	\$855,890	\$25,328
Funding						
City Funds			\$758,617	\$758,617	\$783,945	\$25,328
State			71,945	71,945	71,945	0
TOTAL			\$830,562	\$830,562	\$855,890	\$25,328

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

U/As 453 and 454- Central Administration*Dollars in Thousands*

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$16,818	\$17,139	\$13,590	\$13,948	\$13,929	\$339
Full-Time Salaried - Civilian	217,287	231,774	92,808	95,678	92,083	(725)
Additional Gross Pay	11,706	8,835	5,171	5,171	5,171	0
Additional Gross Pay - Labor Reserve	2,778	0	0	0	0	0
Fringe Benefits	5	0	0	0	0	0
Other Salaried	317	190	239	239	241	2
Unsalaries	329	432	764	764	764	0
P.S. Other	(91)	(225)	0	0	0	0
Overtime - Civilian	2,852	2,412	891	891	891	0
Subtotal	\$252,001	\$260,557	\$113,464	\$116,692	\$113,080	(\$384)
Other Than Personal Services						
Contractual Services	\$18,409	\$38,554	\$16,357	\$16,351	\$14,955	(\$1,402)
Contractual Services - DOE Transportation	0	0	3	3	3	0
Contractual Services - Professional Services	73,105	49,328	39,424	41,677	32,585	(6,839)
Supplies & Materials	38,372	63,357	(2,270)	(2,247)	(13,905)	(11,634)
Fixed & Misc. Charges	29	108	0	150	0	0
Fixed & Misc. Charges - Judgments & Claims	3,794	1,824	525	2,058	98	(427)
Property & Equipment	2,347	5,101	2,242	2,297	954	(1,289)
Other Services & Charges	32,087	29,218	6,206	6,303	3,871	(2,335)
Subtotal	\$168,142	\$187,491	\$62,487	\$66,592	\$38,561	(\$23,926)
TOTAL	\$420,143	\$448,048	\$175,951	\$183,284	\$151,641	(\$24,310)
Funding						
City Funds			\$53,665	\$59,357	\$29,298	(\$24,367)
State			81,398	83,038	81,455	56
Federal - Other			34,445	34,445	34,445	0
Other Categorical			6,443	6,443	6,443	0
TOTAL			\$175,951	\$183,283	\$151,641	(\$24,311)
Budgeted Headcount						
Full-Time Positions - Pedagogical	91	88	57	59	57	0
Full-Time Positions - Civilian	2,063	2,813	1,249	1,263	1,224	(25)
TOTAL	2,154	2,901	1,306	1,322	1,281	(25)

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

U/A 461- Fringe Benefits*Dollars in Thousands*

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$52	\$307	\$75	\$187	\$75	\$0
Fringe Benefits	52,549	54,239	73,254	73,760	76,939	3,684
Fringe Benefits - FICA	922,230	967,936	954,779	959,673	1,010,505	55,725
Fringe Benefits - Health Insurance	2,477,731	2,732,386	3,070,266	3,238,693	3,422,427	352,161
Fringe Benefits - SWB	465,221	471,873	430,326	483,950	486,615	56,289
Subtotal	\$3,917,783	\$4,226,740	\$4,528,701	\$4,756,262	\$4,996,561	\$467,859
TOTAL	\$3,917,783	\$4,226,740	\$4,528,701	\$4,756,262	\$4,996,561	\$467,859
Funding						
City Funds			\$3,195,640	\$3,422,533	\$3,649,806	\$454,166
Other Categorical			\$33,464	\$33,464	\$33,464	\$0
State			1,299,597	1,300,265	1,313,291	13,694
TOTAL			\$4,528,701	\$4,756,262	\$4,996,561	\$467,860

The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.Source: New York City Office of Management and Budget***U/A 470- Special Education Pre-K Contracts***Dollars in Thousands*

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Other Than Personal Services						
Contractual Services - DOE Private Schools	\$503,035	\$485,756	\$519,833	\$519,833	\$519,833	\$0
Contractual Services - DOE Transportation	139,348	138,680	138,848	138,848	138,848	0
Contractual Services - Professional Services	187,919	187,410	259,026	298,006	298,006	38,980
Fixed & Misc. Charges	5,000	5,000	5,000	5,000	5,000	0
Subtotal	\$835,302	\$816,847	\$922,706	\$961,686	\$961,686	\$38,980
TOTAL	\$835,302	\$816,847	\$922,706	\$961,686	\$961,686	\$38,980
Funding						
City Funds			\$75,652	\$114,632	\$75,652	\$0
State			846,736	846,736	885,716	38,980
Federal - Other			318	318	318	0
TOTAL			\$922,706	\$961,686	\$961,686	\$38,980

The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.Source: New York City Office of Management and Budget*

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

	FY24 Actual	FY25 Actual	FY26 Adopted	Preliminary Plan		*Difference FY27-FY26
				FY26	FY27	
Spending						
Other Than Personal Services						
Contractual Services - DOE Private Schools	\$992,210	\$1,099,824	\$856,562	\$1,421,508	\$339,015	(\$517,547)
Contractual Services - DOE Transportation	8,835	10,205	2,539	2,539	2,074	(464)
Contractual Services - Professional Services	551,048	406,661	417,230	417,230	500	(416,730)
Fixed & Misc. Charges	13,824	21,349	22,597	22,597	22,597	0
Subtotal	\$1,565,917	\$1,538,040	\$1,298,927	\$1,863,873	\$364,186	(\$934,741)
TOTAL	\$1,565,917	\$1,538,040	\$1,298,927	\$1,863,873	\$364,186	(\$934,741)
Funding						
City Funds			\$639,163	\$1,204,109	\$142,862	(\$496,301)
State			659,764	659,764	221,324	(438,440)
TOTAL			\$1,298,927	\$1,863,873	\$364,186	(\$934,741)

The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.Source: New York City Office of Management and Budget***U/A 474- Non-Public Schools***Dollars in Thousands*

	FY24 Actual	FY25 Actual	FY26 Adopted	Preliminary Plan		*Difference FY27-FY26
				FY26	FY27	
Spending						
Other Than Personal Services						
Property & Equipment	\$18,599	\$17,694	\$16,357	\$16,131	\$16,131	(\$227)
Supplies & Materials	2,339	2,328	3,210	3,158	3,158	(52)
Fixed & Misc. Charges	83,200	85,750	88,700	89,222	90,603	1,903
Subtotal	\$104,137	\$105,772	\$108,267	\$108,510	\$109,891	\$1,624
TOTAL	\$104,137	\$105,772	\$108,267	\$108,510	\$109,891	\$1,624
Funding						
City Funds			\$85,654	\$85,654	\$87,557	\$1,903
Intra City Sales			\$0	\$522	\$0	\$0
State			22,613	22,334	22,334	(279)
TOTAL			\$108,267	\$108,510	\$109,891	\$1,624

The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.Source: New York City Office of Management and Budget***U/A 476- Due Process Cases***Dollars in Thousands*

	FY24 Actual	FY25 Actual	FY26 Adopted	Preliminary Plan		*Difference FY27-FY26
				FY26	FY27	
Spending						
Other Than Personal Services						
Contractual Services - DOE Private Schools	\$0	\$0	\$0	\$0	\$1,097,547	\$1,097,547
Contractual Services - DOE Transportation	0	0	0	0	464	464
Contractual Services - Professional Services	0	0	0	0	456,730	456,730
Subtotal	\$0	\$0	\$0	\$0	\$1,554,741	\$1,554,741
TOTAL	\$0	\$0	\$0	\$0	\$1,554,741	\$1,554,741
Funding						
City Funds			\$0	\$0	\$1,116,301	\$1,116,301
State			0	0	438,440	438,440
TOTAL			\$0	\$0	\$1,554,741	\$1,554,741

The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.Source: New York City Office of Management and Budget*

U/As 481 and 482- Categorical Programs

Dollars in Thousands

	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Pedagogical	\$512,604	\$440,804	\$561,013	\$561,013	\$576,091	\$15,078
Full-Time Salaried - Civilian	53,838	43,221	89,003	89,528	86,119	(2,884)
Additional Gross Pay	213,492	142,276	89,473	91,106	90,795	1,323
Additional Gross Pay - Labor Reserve	509	0	0	0	0	0
Fringe Benefits	8,447	6,508	9,992	9,992	9,992	0
Fringe Benefits - FICA	70,887	58,268	67,718	67,718	67,718	0
Fringe Benefits - Health Insurance	156,137	139,923	146,420	146,420	146,420	0
Fringe Benefits - SWB	15,337	13,133	20,776	20,776	20,776	0
Other Salaried	0	0	2	2	2	0
Unsalaries	144,360	135,517	106,346	106,675	106,352	6
Overtime - Civilian	6,402	4,400	811	811	811	0
Subtotal	\$1,182,013	\$984,050	\$1,091,554	\$1,094,041	\$1,105,077	\$13,523
Other Than Personal Services						
Contractual Services	\$75,376	\$53,978	\$40,109	\$53,204	\$51,467	\$11,359
Contractual Services - DOE Private Schools	27,875	27,182	30,301	30,301	30,301	0
Contractual Services - DOE Transportation	50,619	52,631	38,277	38,277	38,277	0
Contractual Services - Professional Services	658,809	422,059	287,463	356,979	276,104	(11,359)
Contractual Services - Social Services	3,813	522	1,538	1,538	1,538	0
Supplies & Materials	322,568	346,114	189,310	195,145	189,310	0
Fixed & Misc. Charges	11,185	10,074	14,784	14,784	14,784	0
Property & Equipment	31,552	32,403	23,202	23,147	23,202	0
Other Services & Charges	291,778	203,166	156,764	162,519	156,764	0
Subtotal	\$1,473,577	\$1,148,128	\$781,748	\$875,895	\$781,748	\$0
TOTAL	\$2,655,590	\$2,132,179	\$1,873,303	\$1,969,936	\$1,886,826	\$13,523
Funding						
City Funds			\$108,379	\$102,059	\$115,673	\$7,294
State			518,895	518,895	517,482	(1,413)
Federal - Other			1,189,503	1,195,823	1,195,823	6,320
Intra-City Sales			6,826	93,258	8,148	1,323
Other Categorical			49,700	59,900	49,700	0
TOTAL			\$1,873,303	\$1,969,936	\$1,886,826	\$13,524
Budgeted Headcount						
Full-Time Positions - Pedagogical	4,363	3,617	6,593	6,593	6,593	0
Full-Time Positions - Civilian	783	622	695	695	695	0
TOTAL	5,146	4,239	7,288	7,288	7,288	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget