

School Budget Workshop

NYC Independent Budget Office

Welcome to the

**New York City
Independent
Budget Office**



School Budget Workshop

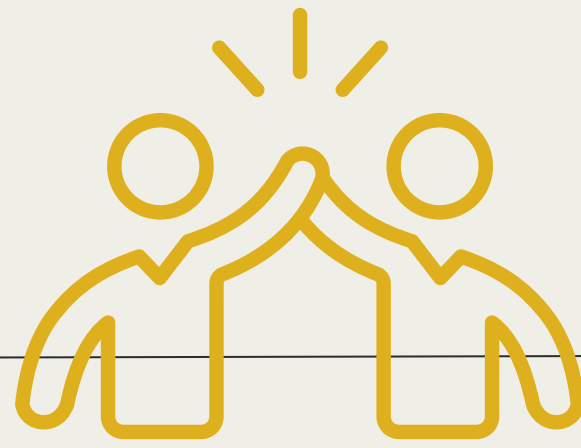
Agenda:

- *IBO Overview*
- *City/DOE Budget Review*
- *Budget Scavenger Hunt*
- *Q+A*



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our newsletter!

WORKSHOP GOALS



City Budget Overview

- Gain a big-picture view of the City Budget process and see how **school funding** fits in.

Your School's Budget

- See how funding is allocated to your school and what funds can be used for.
- Connect budget decisions to student needs and priorities.

Budget Scavenger Hunt

- Practice pulling up your own school budget while we demonstrate!
- *Use what you learn to have stronger discussions between families, community members, and schools.*



TODAY'S IBO STAFF



Hannah Leverenz
*Community Engagement
Specialist, Outreach*

✉ hleverenz@ibo.nyc.gov



Emma Gossett
*Lead Budget and Policy
Analyst, Education*

✉ egossett@ibo.nyc.gov

WHAT IS IBO?



The Independent Budget Office is **a nonpartisan City agency providing data driven fiscal and policy insights** into how New York City's government and services operate.

OUR WORK



Three Charter-mandated reports



Year-round reports

Answering questions from City Council and the public, IBO policy analysts publish dozens of reports throughout the year on subjects including education, housing, healthcare, city agency staffing and more.



Testimonies at City Council hearings

Most recently, IBO testified to the NY State on hiring and retention in the Adult Protective Services program to help policymakers understand staffing challenges and assess the program's current state.



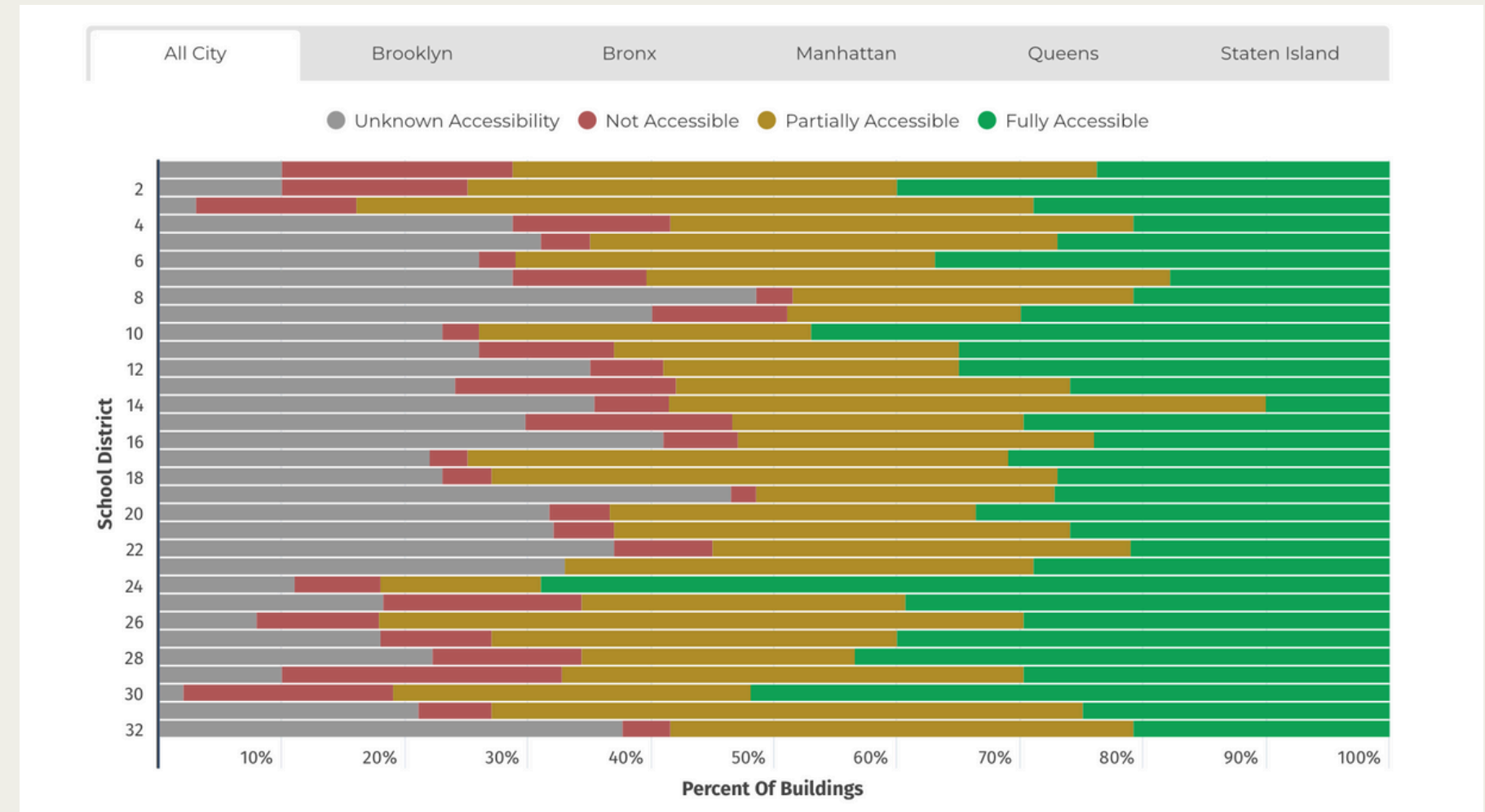
Presentations & general resources

Including Budget 101 presentations for community boards and other organizations, a video series on **Demystifying the School Budget** and one-off NYC Budget Basics classes for High School students.



OUR WORK: SCHOOL BUILDINGS

- **Accessibility Gaps:** Only one-third of City school buildings are fully accessible.
- **Aging Infrastructure:** The average City school building is 75 years old.
- **Overcrowding and Space Constraints:** Less space per student may impact learning conditions and operational efficiency.
- **Climate Control Issues:** At least 55% of school space in every district has air conditioning, but large portions of buildings still lack adequate climate control.



Barriers To Learning: Age, Accessibility, Space Usage, and Air Conditioning in NYC School Buildings

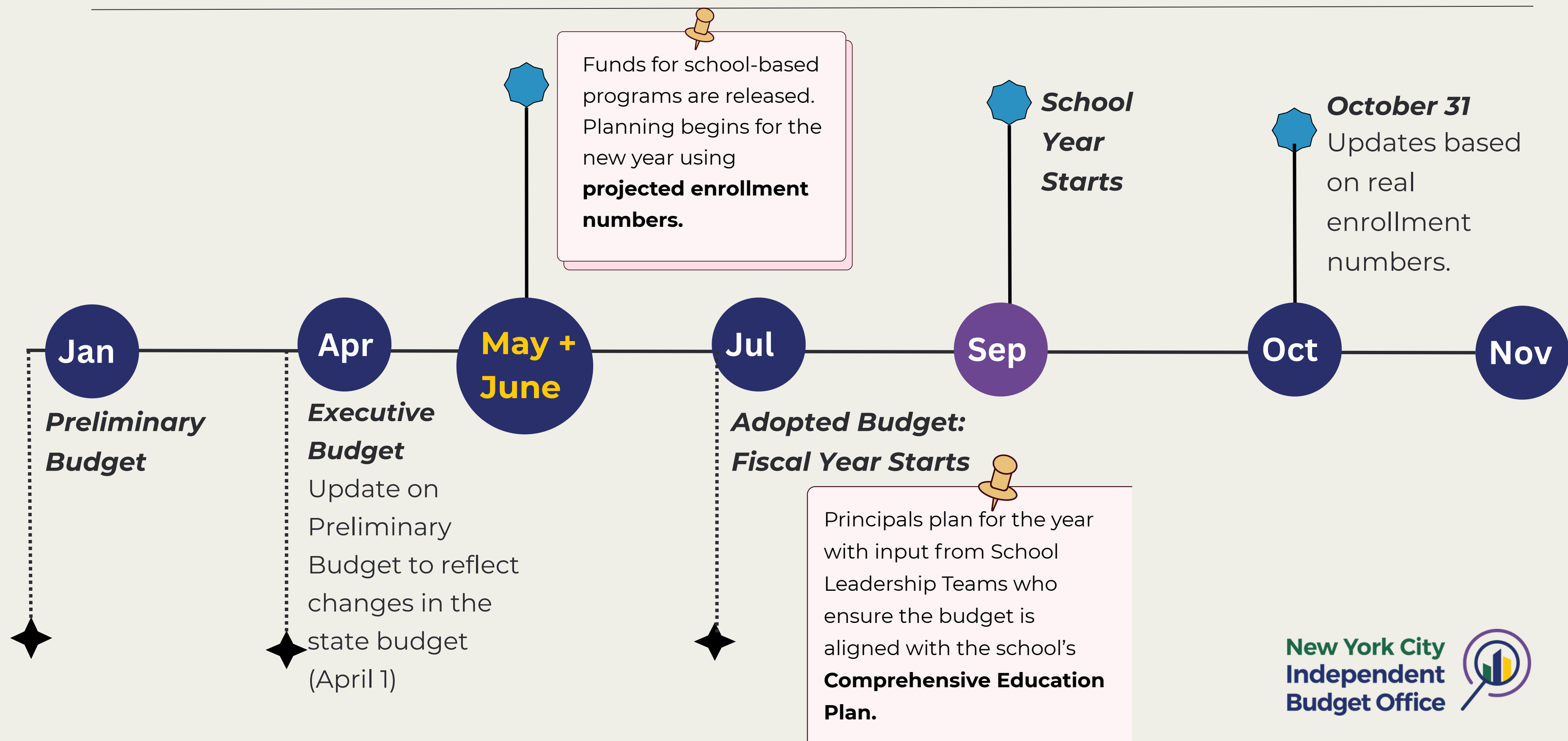
OUR WORK: PRE-K/3-K

- **Citywide trends:** Usage rates increased between the 2022-2023 and 2023-2024 school years, largely due to **reduced capacity** in 3-K and pre-K programs.
- **District Level Breakdown of:**
 - capacity
 - enrollment
 - utilization
- **Impact:** Helps inform outreach, seat reallocation, and investment decisions where demand is highest.

Figure 3 Minimum and Maximum Seat Utilization Rates by District			
Grade Level	Year	Minimum Seat Utilization Rates	
		District	Seat Utilization Rate
3-K	2022-2023	5	64.4%
	2023-2024	23	61.2%
Pre-K	2022-2023	9	64.3%
	2023-2024	1	66.0%

Utilization Up, Capacity Down: A Look at 3-K and Pre-K Trends in New York City

THE NYC BUDGET TIMELINE

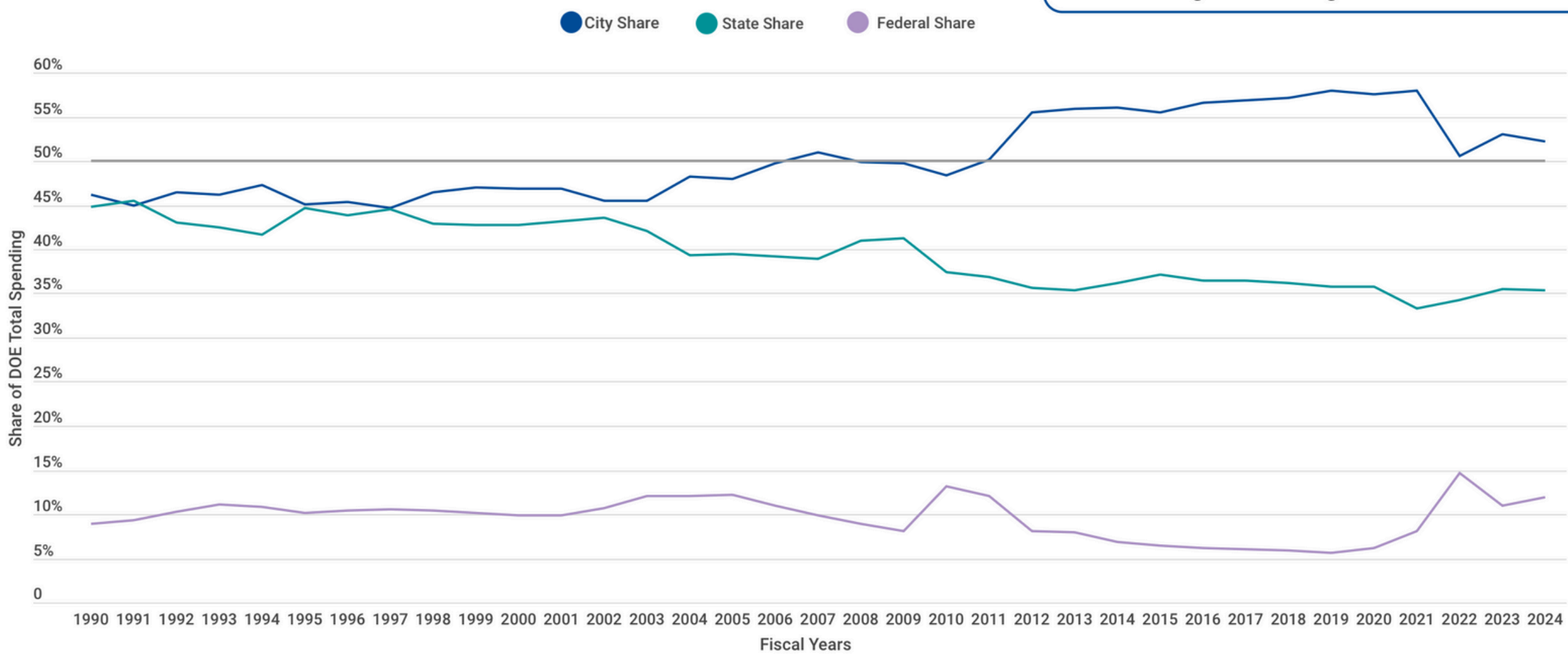


Department of Education: Sources of Funding

Department of Education Spending Since 1990

City, State, and Federal Shares of Full Agency Cost*

Includes Funding for Debt Service and Pensions



The share of city funds rebounded after 2022, in line with the opposite trends in federal aid. The city fund's share (52%) in 2024 remained lower than in the pre-pandemic years because the federal's share of the funding was still higher than before.

City Funds: 58% of DOE's FY2025 budget

- Largest source of DOE funding!

State Funds: 36% of of DOE's FY2025 budget)

- Primarily distributed through Foundation Aid formula

Federal Funds: 6% of DOE's FY2025 budget

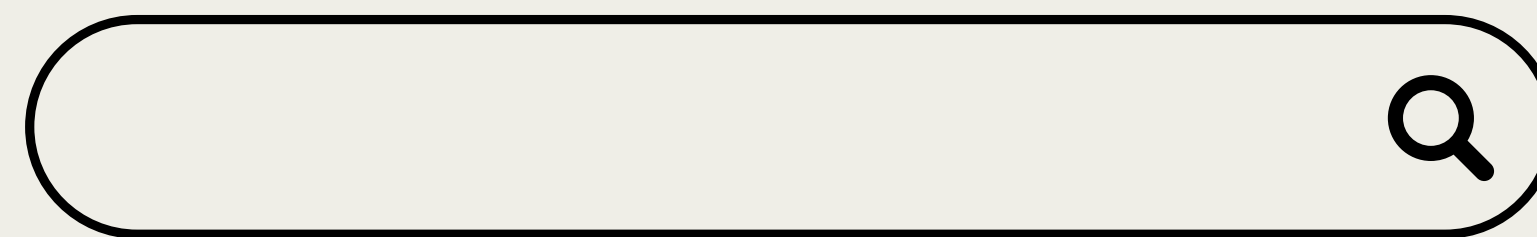
- Targeted support for programs like Title I (low-income students)

*The full agency cost includes pension, debt services, and other healthcare costs. Shares of other funds are not shown here.





BUDGET SCAVENGER HUNT!



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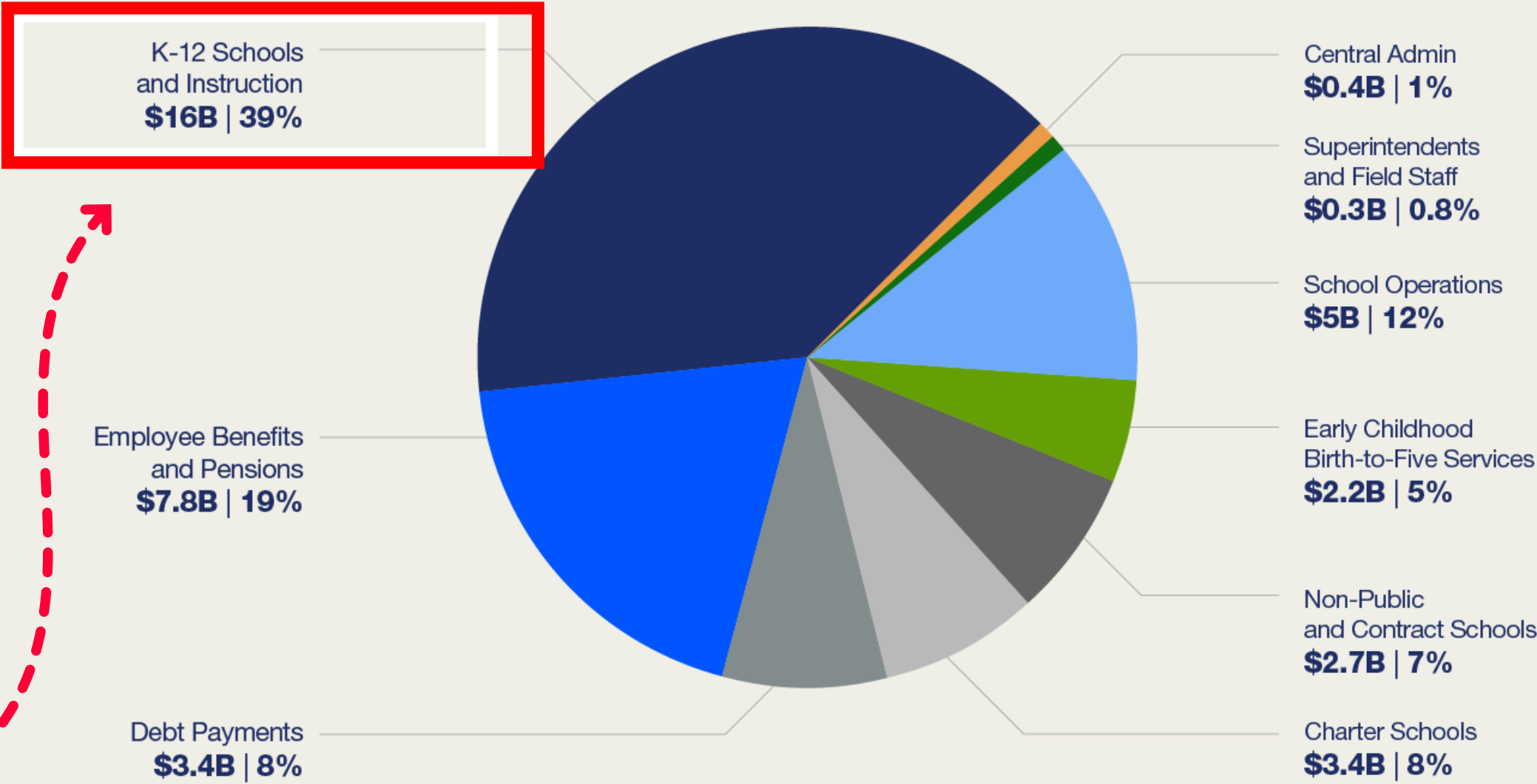


DOE Budget Breakdown

The DOE budget is broken down into several categories. Some services, such as student transportation, food, and employee benefits and pensions are **centrally run**.

Our presentation will focus on how funds flow **from the DOE to individual schools** for:

- administrative and teacher salaries
- programs and services
- other costs for things like library books, supplies, and textbooks



Source: NYC DOE

WHO CONTROLS THE SCHOOL BUDGET?

Principals



- Create the school-based budget in alignment with the **Comprehensive Educational Plan (CEP)**.
- Consult with the **School Leadership Team (SLT)** and provide budget documents when requested.

School Leadership Team (SLT)



- Develops the CEP and reviews and advises on the budget to ensure alignment.
- Can dispute decisions by submitting written objects to the superintendent.

Superintendent

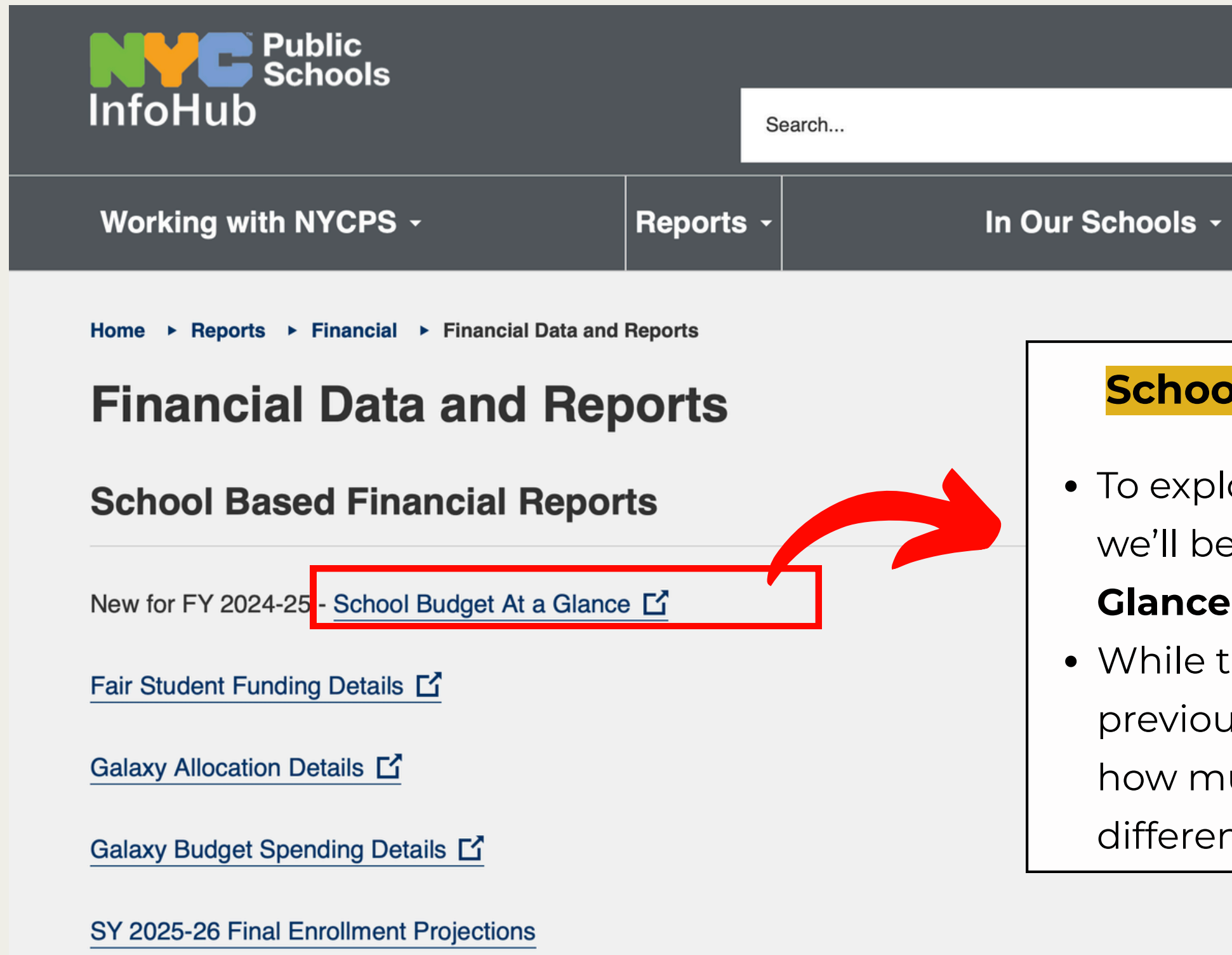


- Approves the school budget and its alignment with the CEP.
- Makes the final call if the SLT disputes the principal's justification.

Source: NYC DOE Chancellor's Regulations



SCHOOL BUDGET AT A GLANCE



School Budget at a Glance

- To explore your school's budget for the last year, we'll be using the NYCPS "**School Budget at a Glance**" tool!
- While this tool is based on information from the previous school year, it gives you a good sense of how much your school receives and from which different sources!



SCHOOL BUDGET AT A GLANCE

School Budget at a Glance School Year 2024-25

The Clinton School (02M260)

Grades: 6-12 | Enrollment: 848

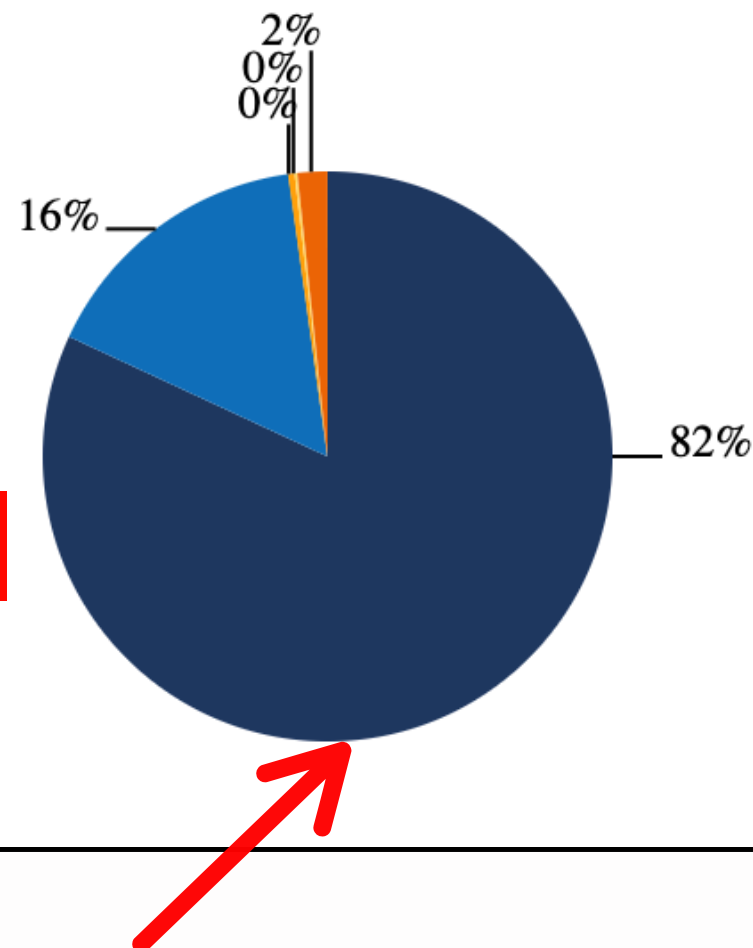
Funding for This School View Details	Total Including Employee Benefits	% of Total	Graph Color
Fair Student Funding (FSF) - Includes some C4E	\$11,126,457	82%	Dark Blue
All Other State and Local Funding	\$2,156,939	16%	Blue
State Contracts for Excellence (C4E) - Non-FSF	\$51,287	0%	Orange
Federal Title I	\$21,228	0%	Yellow
All Other Federal Funding	\$250,256	2%	Light Orange

Total School Funding: \$13,606,167

School Funding per student: **\$16,045**

School Funding plus Average
Central Services per student: **\$28,922**

Average Central Services*
for schools in Districts 01-32 per student: \$12,877



\$16,045

Funds allocated per student for this school

That amounts to 30% less than the NYC Public Schools' AVERAGE (\$22,857) school year funding per K-12 student in Districts 1-32

Demographics†	Students in this school	Citywide
Economic Need Index	28%	74%
English Language Learners	1%	17%
Students with Disabilities	21%	22%
% Asian	14%	19%
% Black	4%	19%
% Hispanic	14%	42%
% Multi-Racial	7%	2%
% Native American	0%	1%
% White	53%	16%
% Missing Race/Ethnicity Data	8%	0%

†Student demographic data is from School Year 2024-25.

Example School Budget at a Glance

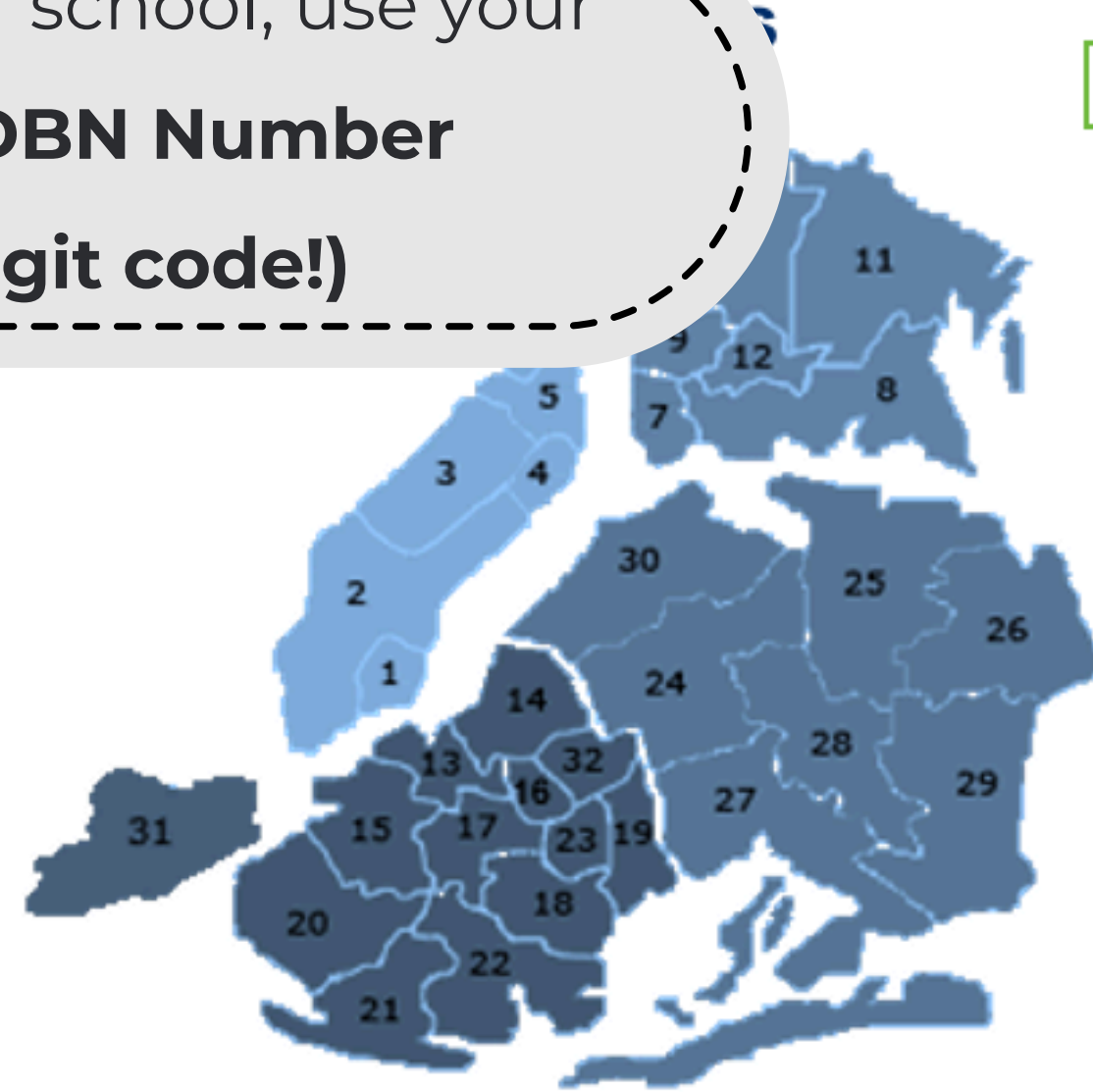
- This is the Budget at a Glance for **M260**. To find your school, use its **four digit number (DNB code)**!
- This tool:
 - Breaks down funding into **city, state, and federal** sources
 - Highlights **demographic information**



FINDING A SCHOOL



To find your school, use your
school **DBN Number**
(4 digit code!)



Borough

Borough	Code
Brooklyn	K
Bronx	X
Queens	Q
Manhattan	M
Staten Island	R

SCHOOL ALLOCATION MEMORANDUMS

School Allocation Memorandums by Category: Fiscal Year 2026

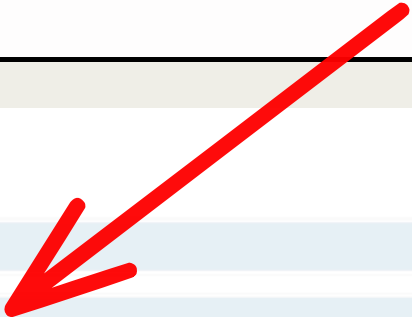
Category	Description
Fair Student Funding	These are the funds allocated through the Fair Student Funding formula that make up a majority of a school's budget. These funds are all unrestricted and to be used at the Principal's discretion.
Externally Restricted Funds	These funds are allocated separately because they are subject to restrictions by Federal, State and City governments or donors. Examples include Title I, Attendance Improvement/Dropout Prevention, and Robin Hood Libraries.
Internally Restricted Funds	These funds are allocated separately because they are subject to the Department's own restriction in order to meet core priorities. These funds include parent coordinators and gifted/talented programs.
Other Special Education Funds	These funds are allocated separately in order to meet the needs of special education students.
Budget and Technical Adjustments	These funds come from adjustments made to budgets for technical reasons.
SAMs by Numbers	School Allocation Memorandums sorted numerically.

School Allocation Memorandum (SAM)

- DOE documents explaining funding categories to individual schools. The full list can be found on the NYCPS financial page!
- Each one of these will explain **WHY** your school is getting certain funds and **WHAT** these funds can cover.
- Each SAM that your school is receiving funds through will be listed in this section of your School Budget at a Glance.

+ Total School Funding: \$13,606,167

- + Fair Student Funding (FSF) - Includes some C4E
- + All Other State and Local
- + State Contracts for Excellence (C4E) - Non-FSF
- + Federal Title I
- + All Other Federal

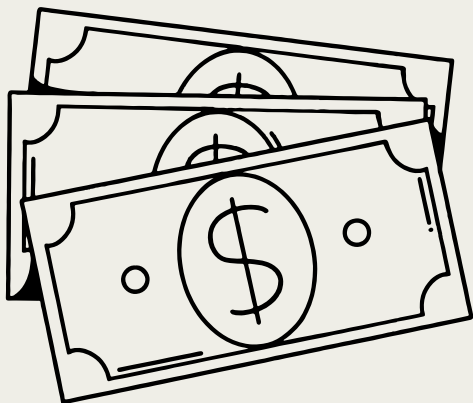


School Budgets Categories



Fair Student Funding (FSF).

- Makes up the **majority of funding** for most public schools.
- FSF funds are **flexible**, meaning the principals have more flexibility in making spending and hiring decisions.
- FSF funds are distributed **based on enrollment numbers**, with additional funding for students who need extra help (per-student formula).



Other State, Local and Federal Funds

- Remaining funds are usually **restricted**; meaning they can only be used for certain things, like special programs or required services.



FAIR STUDENT FUNDING (SAM #1)

+ **Total School Funding: \$13,606,167**

-	Fair Student Funding (FSF) - Includes some C4E		
	Allocation Category	Amount	School Allocation Memorandum
	School-based costs not included in direct-to-school allocations^	\$3,797,876	N/A
	TL C4E FSF	\$30,986	SAM 01: Fair Student Funding
	TL Fair Student Funding HS	\$7,296,063	SAM 01: Fair Student Funding
	TL FSF Post-IEP Support HS	\$1,532	SAM 01: Fair Student Funding
	Sub-Total	\$11,126,457	

- + **All Other State and Local**
- + **State Contracts for Excellence (C4E) - Non-FSF**
- + **Federal Title I**
- + **All Other Federal**

Fair Student Funding

- Largest portion of school funding, gives principals more spend flexibility
- Provides base funding for all students and additional funds ("weights") for student needs on a **per-pupil basis**.
- A weight of 1.0 is associated with an amount of **\$4,262** for FY2026

FAIR STUDENT FUNDING WEIGHTS CAN CHANGE!

Grade Weight +

Academic Intervention

English Language Learner

Special Education Needs

Student in Temporary Housing

Student in High Need School

Student in Portfolio School

IBO 2025 report on new FY2024 weights found:

- A new weight of 0.12 for Students in Temporary Housing increased school budgets by \$32,000 on average, or **\$78 per pupil**.
- Funding through the Concentrated need weight (304 schools) increased budgets by \$95,000 on average, or **\$169, \$339, or \$508 per pupil**, depending on tier of need.

TITLE I (SAM #11)

Total School Funding: \$13,606,167

+ Fair Student Funding (FSF) - Includes some C4E

+ All Other State and Local

+ State Contracts for Excellence (C4E) - Non-FSF

- Federal Title I

Allocation Category	Amount	School Allocation Memorandum
Title I STH for Non Title I Schools	\$21,228	SAM 11: Title I School Allocation
Sub-Total	\$21,228	

Title I

- Federal funds support schools (Title I schools) with **high numbers of low-income students**, providing resources for counseling, parent engagement, and more.
- These funds also give both Title I and non-Title I schools a full per pupil allocation **for Students in Temporary Housing**.



TITLE I (SAM #11)

	<u>City-Wide</u>	<u>Manhattan</u>	<u>Bronx</u>	<u>Brooklyn</u>	<u>Queens</u>	<u>Staten Island</u>
Public School Allocation Per Capita	\$1,132.07	\$1,111.38	\$1,427.06	\$1,285.33	\$760.19	\$1,076.79
	<u>City-Wide</u>	<u>Manhattan</u>	<u>Bronx</u>	<u>Brooklyn</u>	<u>Queens</u>	<u>Staten Island</u>
Public School Carry Over Allocation Per Capita	\$64.50	\$64.56	\$73.23	\$84.68	\$38.68	\$51.57
	<u>City-Wide</u>	<u>Manhattan</u>	<u>Bronx</u>	<u>Brooklyn</u>	<u>Queens</u>	<u>Staten Island</u>
Public School STH Allocation Per Capita	\$1,132.07	\$1,111.38	\$1,427.06	\$1,285.33	\$760.19	\$1,076.79



Table from
SAM #11 Title I Document

CLASS SIZE REDUCTION PLANNING (SAM #31)- NEW FY2026 SAM!

- Funds initiatives directed at reducing **systemwide** class sizes for **teacher hiring**.
 - 20 for grades K-3
 - 23 for grades 4-8,
 - 25 for grades 9-12)
- **750 schools were awarded funds** based on how many teachers they would need to meet compliance. In FY2026, the DOE distributed:
 - **\$458 million**
 - **for 3,704 teachers**



Table of eligible schools can be found in the SAM.

DBN ▼	Teacher F ▼	Teacher (\$)		▼
01M063	4.00	\$	437,945	
01M140	7.00	\$	766,404	
01M188	4.00	\$	437,945	

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SAMS by Category

- The full list of SAMS can be found on the NYCPS website. SAMS are also added throughout the year.
- In Fiscal Year 2025, there were 89 SAMS!
- Examples of other SAMS include:
 - Summer Rising
 - Pre-K and 3K in District Schools
 - Counseling Initiatives
 - District 75 (Funded separately)
 - Civics for All: Participatory Budgeting



GALAXY ALLOCATIONS PAGE



Working with NYCPS ▾


Reports ▾


In Our Schools ▾


Home ▸ Reports ▸ Financial ▸ Financial Data and Reports


Financial Data and Reports

School Based Financial Reports

New for FY 2024-25 - [School Budget At a Glance](#) 

[Fair Student Funding Details](#) 

[Galaxy Allocation Details](#) 

[Galaxy Budget Spending Details](#) 

[SY 2025-26 Final Enrollment Projections](#)



Galaxy Allocation Page

- Shows how much money a school gets **for the current year.**
- Principals use it to track/manage their budget.
- Updated periodically - can give you a better sense of what your school budget looks like now!

GALAXY BUDGET SPENDING DETAILS

Fiscal Year 2025 Budget

Data Source: Galaxy Tables of Organization as of 06/24/2025

[01M188 - PS 188 JOHN BURROUGHS](#)

442 EAST HOUSTON STREET, NEW YORK, NY 10002
SUANY RAMOS-CONCEPCIO, Principal

Main School
Leadership

Assignment	Positions	Budget
HEAD OF SCHOOL	1.00	\$ 196,888
ASST HEAD OF SCHOOL	1.00	\$ 160,240
Leadership Total	2.00	\$ 357,128

Coordinator/Supervisor/Dean

Assignment	Positions	Budget
DEAN	1.00	\$ 104,487
PARENT COORDINATOR	1.00	\$ 53,778
Coordinator/Supervisor/Dean Total	2.00	\$ 158,265

Secretary

Title	Positions	Budget
School Secretary	2.00	\$ 84,777
Sub Assigned - School Secretary	1.00	\$ 20,165
Secretary Total	3.00	\$ 104,942

Classroom Teacher

Grade	Type of Class/Service	Positions	Budget
Pre K	WHOLE CLASS	1.00	\$ 148,424
K	ICT - Special Ed Teacher	1.00	\$ 143,270
K,1,2	SELF-CONTAINED SP ED	1.00	\$ 7,638
1	ICT - General Ed Teacher	1.00	\$ 134,988
1	ICT - Special Ed Teacher	1.00	\$ 114,351
1	Sub-Total	2.00	\$ 249,339
2	ICT - General Ed Teacher	1.00	\$ 118,929
2,3	ICT - Special Ed Teacher	1.00	\$ 104,487
3	WHOLE CLASS	1.00	\$ 148,424
3,4	SELF-CONTAINED SP ED	1.00	\$ 73,245
4	ICT - Special Ed Teacher	1.00	\$ 104,487
4	WHOLE CLASS	1.00	\$ 104,487
4	Sub-Total	2.00	\$ 208,974
5	ICT - General Ed Teacher	1.00	\$ 146,816
5	ICT - Special Ed Teacher	1.00	\$ 124,162
5	WHOLE CLASS	1.00	\$ 104,487
5	Sub-Total	3.00	\$ 375,465
7	ICT - Special Ed Teacher	1.00	\$ 104,487
8	ICT - Special Ed Teacher	1.00	\$ 104,487
Classroom Teacher Total	Total	16.00	\$ 1,787,169

Thank you!



**Stay
informed:**
Follow IBO
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and join our
newsletter!

Contact us!



Hannah Leverenz
*Community Engagement
Specialist*
hleverenz@ibo.nyc.gov

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