

School Budgets

SY 2024-2025

District 21
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Community Superintendent, District 21

January – April 2024



AGENDA

- Purpose
- Review the NYC Public Schools budget
- Review Fair Student Funding
- Review new webpages

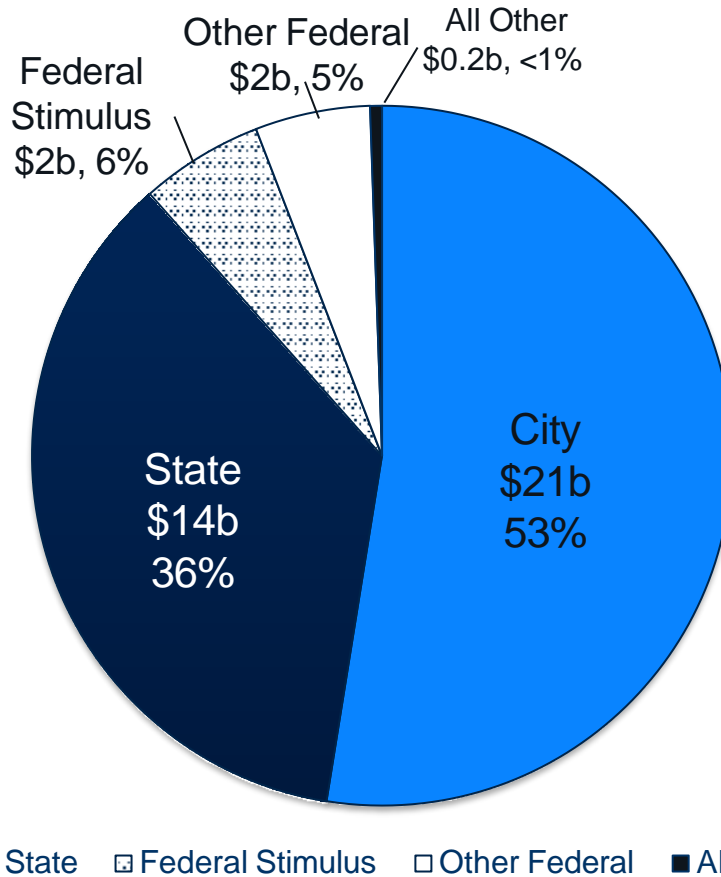
Where can I find information about my school's budget?

The screenshot shows the NYC Department of Education website interface. At the top, there is a navigation bar with several menu items. Below this, there are three tabs: 'Overview', 'School Quality', and 'Reports'. The 'Reports' tab is selected and highlighted in dark blue. Underneath the tabs, there are three main sections: 'Building Accessibility Profile', 'Facilities', and 'Budget and Finances'. The 'Budget and Finances' section is expanded, showing a list of items: 'Fair Student Funding Overview', 'Fair Student Funding Detail', 'Galaxy Allocation', 'Budget Summary', 'Expenditure Report', and 'Budget At a Glance'. The 'Budget At a Glance' item is highlighted in yellow. A blue box is overlaid on the right side of the page, containing a list of four steps. Arrows point from the text in the blue box to the corresponding UI elements: 'Step 1' points to the 'Find a School' button, 'Step 2' points to the 'Reports' tab, 'Step 3' points to the 'Budget and Finances' section, and 'Step 4' points to the 'Budget At a Glance' item.

- **Step 1:** Choose a school
- **Step 2:** Select the Reports Tab
- **Step 3:** Open “Budget and Finances”
- **Step 4:** Review reports
 - **FSF Overview & Detail:** Fair Student Funding Allocation at the beginning of the year
 - **Galaxy Allocation:** Current budget by source of funding
 - **Budget Summary:** Current budget by use of funding
 - **Expenditure Reports:** Summary of spending for the year (after the year is complete)
 - **Budget At a Glance: [NEW]** High level summary of school level budget allocations, spending plan, and school demographics compared to citywide averages.

Where Does Our Funding Come From?

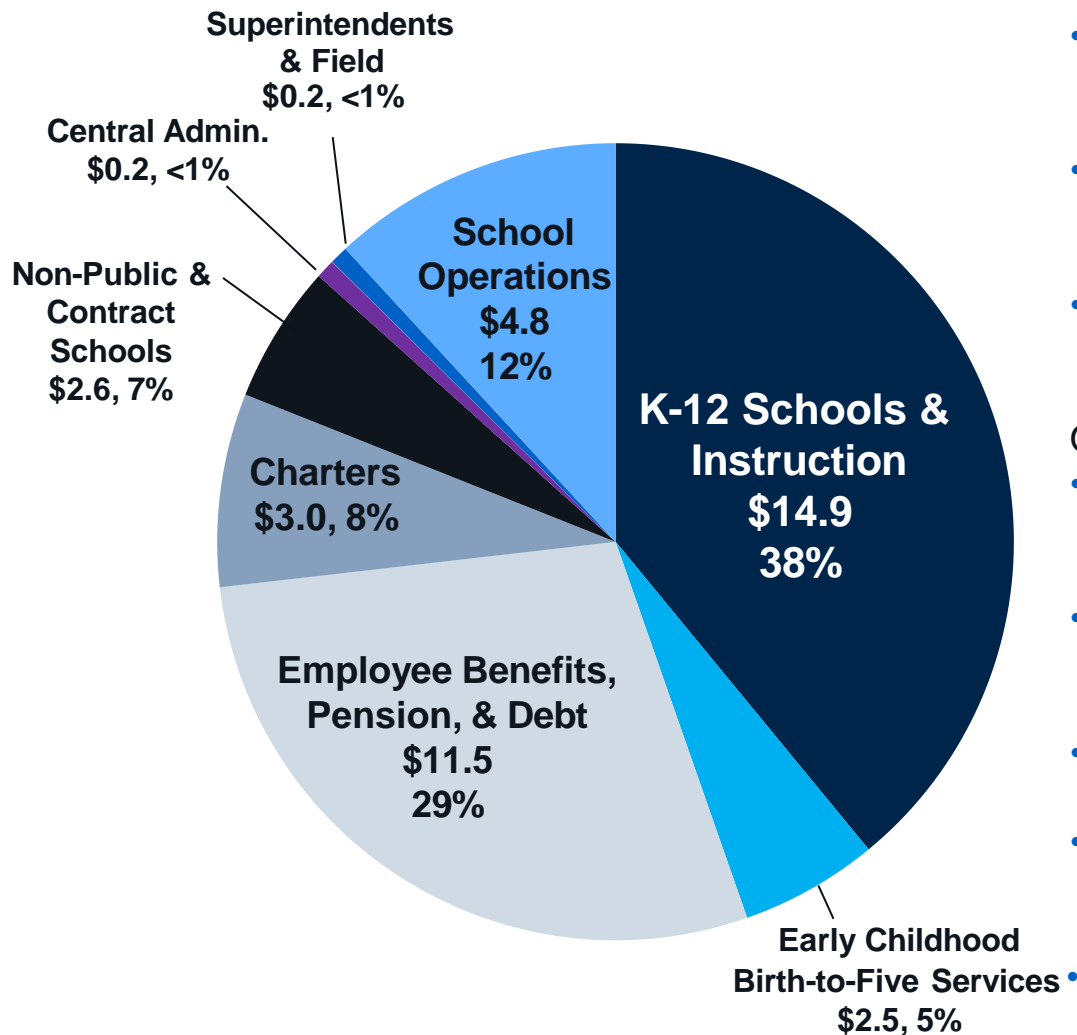
- Our budget for the 2023-24 school year (fiscal year 2024) is **\$39.4 billion**.
- We estimate we will spend over **\$31,250** per student this year*.



Funding generally comes from income and corporate taxes, property taxes, and sales taxes.

How Is NYC Public Schools' Budget Spent?

(\$ in billions)



Off the top:

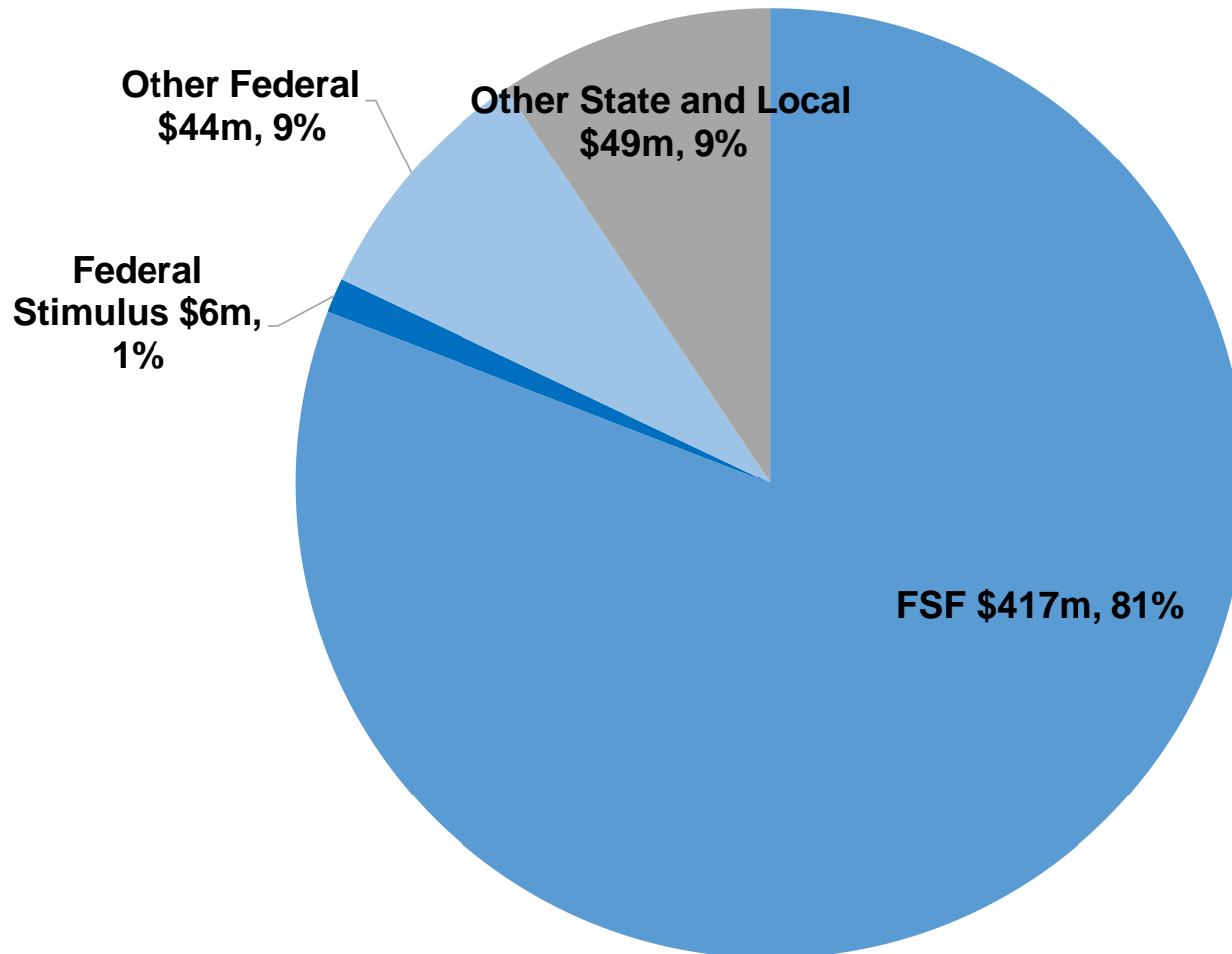
- **\$11.5 billion** goes to employee benefits, pension, and debt
- **\$3 billion** goes to state-mandated payments to charter schools
- **\$2.6 billion** goes to non-public & contract schools as per special education mandates

Of the remaining:

- **\$14.9 billion** goes to K-12 schools & instruction
- **\$2.2 billion** goes to early childhood programs
- **\$4.8 billion** goes to school operations
- About **\$200 million** – or less than 1% - goes to our central administrative offices.
- Another **\$250 million** – or less than 1% - goes to superintendents and CSEs.

District 21 2023-2024 School Budgets

District 21 Overall Budget Total: \$516 million



The Federal Stimulus amount includes all funding as of January 2024 and the other amounts are as of the Adopted Budget.

Who decides how the money is spent at the school level?

- Principals have a great deal of flexibility in deciding how this funding is spent so that they can target it to student and community needs.
- Principals along with their School Leadership Teams (SLTs) create the school's Comprehensive Educational Plan (CEP) based on school specific instructional needs and priorities.
- Principals work with their SLTs to create the school's budget, to pay for the instructional program detailed in the CEP.
- Superintendents supervise the Principal in this process and must approve all school budgets and their alignment with the school's CEP.

What is Fair Student Funding (FSF)?

- Fair Student Funding (FSF) is the largest funding stream that we provide to schools, and it is based on the **number of students enrolled at each school + the specific needs of those students**.
- Student needs are “weighted” based on the cost of meeting a student's educational need (e.g., academic needs, special education needs); and schools get more money for students with greater needs.
- FSF makes up about **two-thirds of most K-12 NYCPS school budgets**.
 - Other funding sources include federal funding streams, such as Title I, Title III, IDEA (special-education funding), or other targeted allocations for specific initiatives.
 - Charter schools, 3K, PreK, Mandated Individual Education Plan (IEP/special-ed) related services and IEP paraprofessionals (e.g., speech teachers, occupational therapists, and 1:1 paraprofessionals) are funded separately.
 - D75 programs are also funded separately. Funding is provided based on a class model not a student per capita (like FSF).
- **FSF provides principals/schools with substantial flexibility to tailor spending to school and community needs.** The vast majority of the funds are spent on teachers. Funds can also be used for guidance counselors, social workers, after-school programs and classroom resources and materials.

Fair Student Funding: How Does it Work?

- **FSF is a weighted student funding formula** – meaning funding is driven by students and their needs.
- **All schools receive a “Foundation”** – a base amount of funding that every school gets for required school services like a Principal and a secretary.
- **Then the formula applies on a per student basis** – a school’s projected register is multiplied by a **per capita** amount, with **student needs weights** (a proportion of the per capita based on how much it costs to educate a student with those needs).
 - See next slide for the table of weights.
- **Lastly, we modify the formula for Collective Bargaining** – we then grow school budgets reflecting the impact of contractual pay increases for school staff, so school budgets keep up with rising costs.

SY 2024-2025 Proposed Fair Student Funding Weights

<u>Grade Base Weight</u>	<u>Weight</u>
Grades K-5	1.00
Grades 6-8	1.08
Grades 9-12	1.03

<u>Academic Intervention*</u>	<u>Weight</u>
Poverty K-12	0.12
Below Standards 4-5	0.25
Below Standards 6-8	0.35
Below Standards 9-12	0.25
Well Below Standards 4-5	0.40
Well Below Standards 6-8	0.50
Well Below Standards 9-12	0.40
Heavy Graduation Challenge (OAUC) 2	0.40
Over-the-Counter (OTC) 9-12	

<u>Special Education¹</u>	<u>Weight</u>
Low Intensity <=20%	0.56
Moderate Intensity 21% to 59%	1.25
Less Inclusive >=60% K-8	1.18
Less Inclusive >=60% 9-12	0.58
More Inclusive >=60% K	2.09
More Inclusive >=60% 1-12	1.74
Post IEP Transitional Support	0.12

<u>Portfolio High Schools</u>	<u>Weight</u>
Career and Technical Education (CTE) Tier 1	0.26
Career and Technical Education (CTE) Tier 2	0.17
Career and Technical Education (CTE) Tier 3	0.12
Career and Technical Education (CTE) Tier 4	0.05
Specialized Academic	0.25
Specialized Audition	0.35
Transfer Heavy Challenge (OAUC) ¹	0.40
Transfer Non-Heavy Challenge	0.21

<u>Concentration of Needs</u>	<u>Weight</u>
Concentration Need Tier 3	0.12
Concentration Need Tier 2	0.08
Concentration Need Tier 1	0.04

<u>Students in Temporary Housing</u>	<u>Weight</u>
Students in Temporary Housing	0.12

<u>English Language Learners</u>	<u>Weight</u>
Standalone English as a New Language (ENL) K-5	0.40
Standalone English as a New Language (ENL) 6-12	0.50
Bilingual K-5	0.44
Bilingual 6-12	0.55
Commanding K-5	0.13
Commanding 6-12	0.12
Students with Interrupted Formal Education (SIFE)	0.12

2024-2025 Proposed FSF Weights are Unchanged from the Current School Year

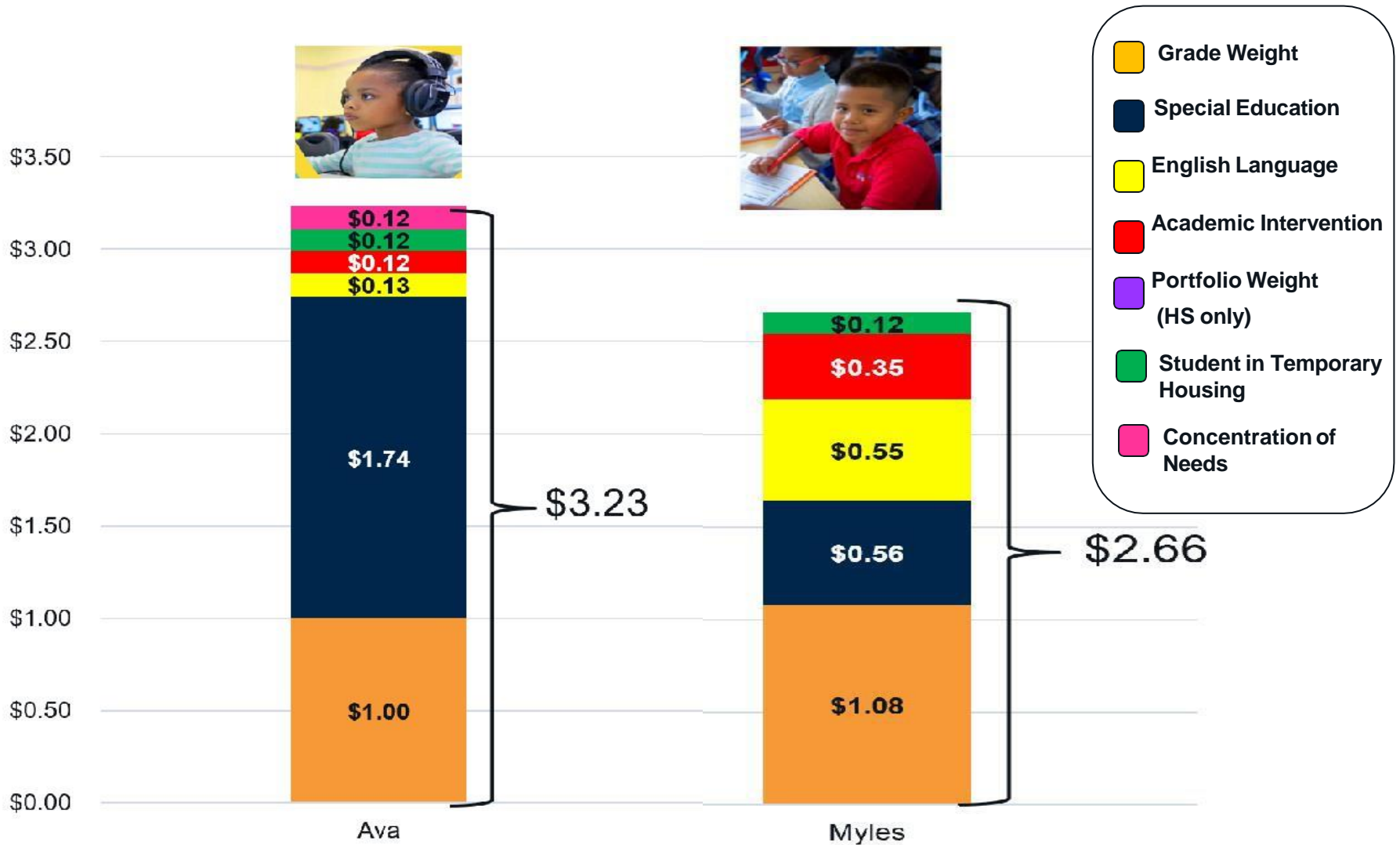
In 2023-2024, we added a new FSF weight to support **Students in Temporary Housing (STH)**, proposed to continue in 2024-2025.

- Why this weight: Research shows that the situations faced by students in temporary housing create significant challenges to student success.
- How the weight works: Weight of 0.12 times the FSF per capita for the number of students in temporary housing in the school in the prior year.

Additionally we are proposing to continue the weight established this school year to support schools with high percentages of student need, the **concentration weight**.

- Why this weight: Having high concentrations of needy pupils has a negative impact on student achievement.
- How the weight works:
 - Schools are ranked based on their proportion of student needs (e.g., students with disabilities, English Language Learners, students living in poverty, students in temporary housing, and others).
 - Schools with the highest average student need are divided into 3 categories (tier 1, tier 2, and tier 3). Schools outside of the highest concentration receive no funding.
 - Students attending schools in tier 1 receive a weight of 0.04, tier 2 0.08, tier 3 0.12.
 - Concentrations weight times the school's average need for the prior year, times the register for the school year.

How The FSF Weights Work – If the Per Capita Were \$1



More Information Is Available Online About: Fair Student Funding and School Budgets

- You can find the following online on the NYCPS’s “Infohub,” under “Reports >> [Financial Data and Reports](#)”:
 - Detailed information about each and every school budget allocation in the form of “school allocation memoranda” or “[SAMs](#).”
 - A [summary of each school's total and Fair Student Funding budget](#) along with student and staff counts.
 - A programmatic [guide to Fair Student Funding](#), as well as how the FSF allocation is calculated for each school.
- You can find the following online on each individual school webpage, under “Reports >> Budget and Finances”: (see directions on slide 3)
 - Detailed information of the school’s budget based on the different types of funding schools receive, and
 - Detailed information as to how the Principal has budgeted for the current year, including the number of staff positions and other planned spending.

School Budgeting Timeline

- **February & March:** Based on initial budget estimates of City and State revenue, NYCPS presents the CECs with the proposed Fair Student Funding weights for the coming school year. The presentation tonight serves to advise CECs and school district communities of the formula and if there are any proposed changes. This presentation is also posted on the NYCPS website at <https://infohub.nyced.org/reports/financial/financial-data-and-reports>.
- **March:** The Panel for Educational Policy votes on the Estimated Budget for 2023-2024, based on the City's Preliminary Budget.
- **April:** The Panel for Educational Policy votes on the proposed Fair Student Funding weights for the coming school year.
- **Late Spring:** NYCPS releases budget allocations to schools.
- **June:** Principals along with their School Leadership Teams propose budgets for the coming year.
- **July:** Superintendents must certify alignment between school budgets and Comprehensive Educational Plans (CEPs) for the coming year.
- **September:** The new school year begins!

Improving Budget Transparency: New School “Budget at a Glance” Webpages

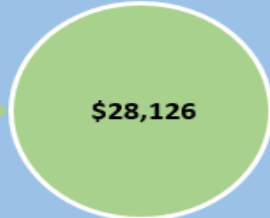
In addition to the current webpages detailing each school’s “Galaxy Allocations” and “Budget Summary,” a new “School Budget at a Glance” brings together data on student enrollment, demographics, budget allocations and use of funds.

High School ABC (01Q123)

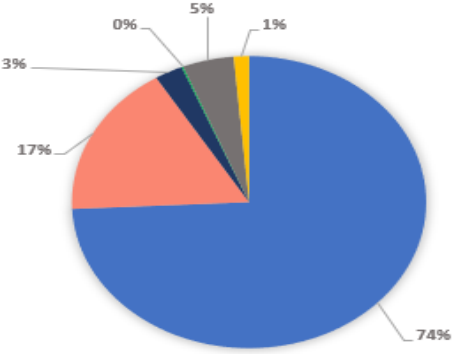
Grades: 9-12

Enrollment	Economic Need Index	English Language Learners	Students with Disabilities
215	91%	10%	44%
	72%	16%	20%

The funds allocated per student for this school in School Year 2023-24 are →
That amounts to 42% more than the NYCPS's AVERAGE (\$19,876) 2023-24 school year spending per K-12 student in Districts 1-32



K-12 Funding for This School	Total Including Employee Benefits	% of Total	Key
Fair Student Funding (FSF) - Includes some C4E and Stimulus	\$4,490,422	74%	Blue
All Other State and Local	\$1,025,965	17%	Red
Contracts for Excellence - Non-FSF	\$154,392	3%	Orange
Federal Stimulus - Non-FSF	\$9,813	0%	Green
Federal Title 1	\$282,337	5%	Grey
All Other Federal	\$84,076	1%	Yellow
The School Year 2023-24 K-12 Budget for this school is \$ 6,047,005			
or per student is \$ 28,126			
The per student budget including Central Services and Summer School* is \$ 44,087			
*Central services support services in every school but outside regular school budgets. This includes food services, facilities maintenance and debt payments on new facility construction, lease costs, school transportation, school safety, summer school, and central and field administration.			
\$ 15,962			

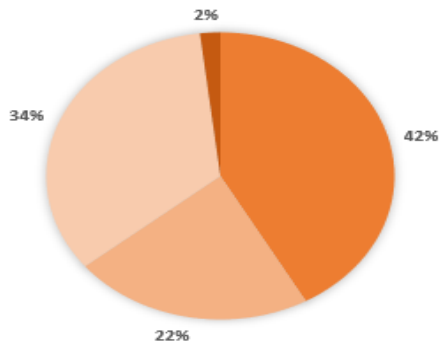


SY 22-23 School Demographics*	%	Citywide %
% Asian	1.3%	18.9%
% Black	34.3%	19.2%
% Hispanic	62.2%	41.6%
% Multi-Racial	0.4%	1.6%
% Native American	1.3%	1.2%
% White	0.4%	15.8%
% Missing Race/Ethnicity	0.0%	1.6%

*New schools that opened in FY24 do not have FY23 data

[2023-2024 Funding Details for this School](#)

K-12 Spending for This School	Total Including Employee Benefits	% of Total	Key
Classroom Teachers	\$2,529,840	42%	Dark Orange
All Other Salaries	\$1,350,529	22%	Light Orange
Employee Benefits	\$2,053,103	34%	Orange
All Other (OTPS)	\$113,533	2%	Dark Orange
Total School Spending \$ 6,047,005			



[Current spending details for this school](#)

Budget snapshot as of January 24, 2024

Pre-K students and dollars are not displayed in this report.

Future Changes & Feedback

- We are continuing to review the formula to address other concerns we have heard about school budgeting in future years – including challenges related to school size and enrollment shifts.
- We value your feedback!

Comments and questions may be directed below by **April 16, 2024.**

Via email to

BudgetPublicComments@schools.nyc.gov

– OR –

By phone to (212) 374-6754.

QUESTIONS?