

School Funding Workshop: Community Board 3

NYC Independent Budget Office

OUR ROLE



What is IBO?

The Independent Budget Office is **a nonpartisan City agency** that translates complex budget issues into clear, accessible information for families, advocates, and policymakers.



What do we do?

IBO provides **charter mandated reports** in alignment with major budget actions **and answers questions from Council Members and the public**.

OUR WORK: REPORTS



3 Charter -mandated reports projecting the City's revenues and expenditures, published in alignment with the City's budget timeline

[IBO Analysis of the January 2025 Financial Plan, Fiscal Years 2025 -2029](#)

[Analysis of the 2025 Preliminary Budget and Financial Plan](#)

[Analysis of the May 2025 Executive Budget and 2025 - 2029 Financial Plan](#)



Reports that answer questions from Council Members & the public

[Changes to New York City Employee Staffing Levels](#)

[What is Fair Student Funding?](#)

[Utilization Up, Capacity Down: A Look at 3-K and Pre-K Trends in New York City](#)

[Barriers To Learning: Age, Accessibility, Space Usage, and Air Conditioning in NYC School Buildings](#)

OUR WORK: TESTIMONY



Testimonies at City Council hearings to present our data findings

[Testimony on Moving Local Elections to Even-Numbered Years](#)

[Testimony on Preparing for Changes in Federal Funding](#)

[Testimony of Louisa Chafee, IBO Director, Before the Commission to Strengthen Local Democracy](#)



Presentations & general resources to teach New Yorkers about the budget, and how to participate

We've hosted Budget 101 presentations for community boards, CECs, and other organizations, and deliver NYC Budget Basics classes to High and College School students .

IBO RESOURCES

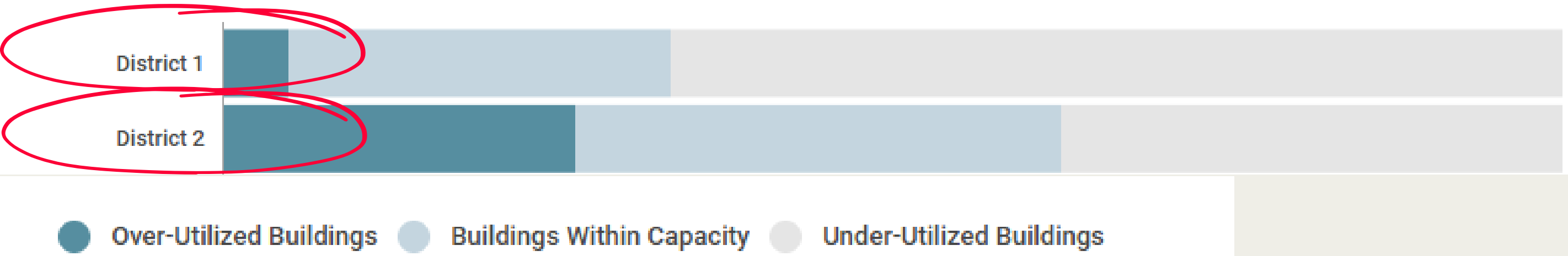


Barriers To Learning: Age, Accessibility, Space Usage, and Air Conditioning in NYC School Buildings

IBO RESOURCES

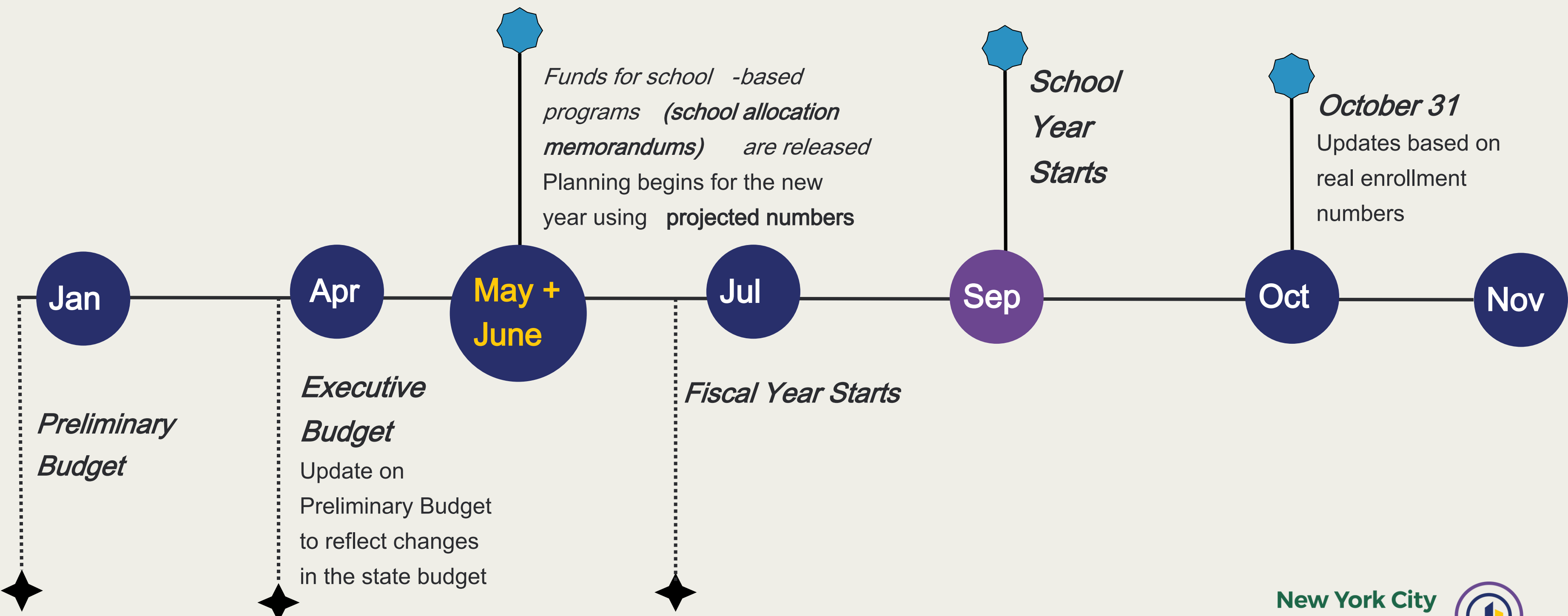
Percent of Buildings that are Over-Utilized, Under-Utilized, and Within Capacity By School District, 2022-2023

IBO defines a building as over-utilized if its utilization rate exceeds 102.5%. Buildings within capacity are neither under-utilized nor over-utilized. The Department of Education defines under-utilized buildings as having at least 150 open seats.



IBO Education Indicators: Percent of Buildings that are Over-Utilized, Under-Utilized, and Within Capacity By School District, 2022-2023

THE NYC BUDGET TIMELINE





BUDGET SCAVENGER HUNT!

WELCOME TO THE BUDGET SCAVENGER HUNT!

Activity Goal: Learn how your school receives funding from NYC Public Schools, and how that funding supports schools!

You'll explore:

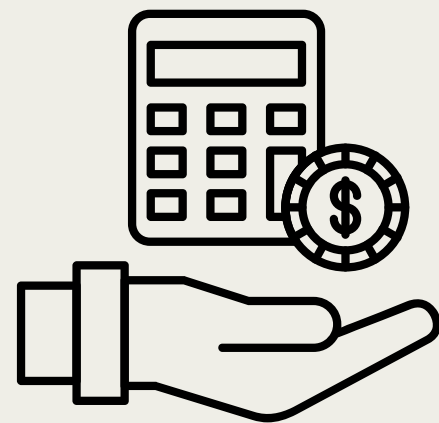
- How to read your school's "Budget at a Glance"
- What a "School Allocation Memorandum" (SAM) is
- Where your school's money comes from
- What those dollars are meant to support

School Budgets



For most schools, the majority of funding comes from **Fair Student Funding (FSF)** .

FSF funds are unrestricted, meaning that principals decide how to use them, with input from School Leadership Team (SLT). FSF funds are often used for school staffing, and are based on a weighted per-pupil-funding model.



Other funding comes from **categorical grant funds** for specific programs and initiatives.

Remaining funds are usually restricted; these funds often can only be used for specific types of spending.

KEY TERMS

- **SAM (School Allocation Memorandum):** DOE document explaining how and why money is allocated to schools. **This is what we will be going over in today's workshop, and how your principal determines how to appropriate funds for school hiring and spending!**
- **FSF (Fair Student Funding):** Main funding source based on student enrollment count and individual needs.
- **Tax Levy (TL/CTL):** Funding from NYC tax revenues. A major source of local school funding.

EXAMPLE SCHOOL BUDGET SNAPSHOT

This is the “Budget at a Glance” for a NYC public school, PS 188. You can find this for your child’s school on the [NYCPS website](#).

- Breaks down funding into city, state, and federal sources
- Highlights demographic information and spending categories



SCAN ME

School Year 2024-25

School Budget at a Glance

This report is designed to provide a timely, simple and meaningful view of each school’s budget. It contains summarized data that highlights the most important aspects of a school’s budget. Making school budgets available to the public in this format creates transparency.

P.S. 188 The Island School (01M188)

Grades: K-8 | Enrollment: 423

Funding for This School (View Details)	Total Including Employee Benefits	% of Total
Fair Student Funding (FSF) - Includes some C4E	\$7,202,857	61%
All Other State and Local Funding	\$3,247,347	27%
State Contracts for Excellence (C4E) - Non-FSF	\$423,459	4%
Federal Title I	\$810,824	7%
All Other Federal Funding	\$194,600	2%
Total School Funding: \$11,879,087		
School Funding per student: \$28,083		
School Funding plus Average Central Services per student: \$41,585		
Average Central Services* for schools in Districts 1-32 per student: \$13,503		

*Central services, funded outside school budgets, include food services, facilities maintenance and debt payments on new facility construction, lease costs, school safety, school transportation, summer school, and central and field administration. Central and field administration make up approximately four percent of total central services.

Spending for This School	Total Including Employee Benefits	% of Total
Classroom Teacher Salaries	\$3,928,711	33%
All Other Salaries	\$3,162,046	27%
Employee Benefits	\$3,788,746	32%
Other Than Personal Service (OTPS)	\$999,584	8%
Total School Spending: \$11,879,087		

School Budget at a Glance snapshot as of August 7, 2024

Funding for Pre-Kindergarten is not included.

\$28,083

Funds allocated per student for this school

That amounts to 29% more than the NYC Public Schools’ AVERAGE (\$21,825) school year funding per K-12 student in Districts 1-32

Demographics†	Students in this school	Citywide
Economic Need Index	Above 95%	73%
English Language Learners	30%	16%
Students with Disabilities	27%	22%
% Asian	3%	19%
% Black	25%	20%
% Hispanic	69%	42%
% Multi-Racial	1%	2%
% Native American	1%	1%
% White	2%	16%
% Missing Race/Ethnicity Data	0%	0%

†Student demographic data is from School Year 2023-24.

Additional Resources:

[View Funding Details](#)

See the funding for this school by allocation category.

[Frequently Asked Questions](#)

[SY24 School Budget at a Glance](#)

See this school’s budget for the 2023-24 school year.

[This School Budget at a Glance is available in:](#)

English

Español

中文 - 繁體

বাংলা

Русский

ودرا

العربية

Kreyòl ayisyen

한국어

Français

NYC Public Schools

Source: NYC DOE

New York City Independent Budget Office

EXAMPLE SCHOOL BUDGET SNAPSHOT

This is the “Galaxy Allocations” page for PS 188. You can find also this for your child’s school on the [NYCPS website](#). This is the page we will be exploring!

Key Features to Look For:

- Allocation Categories (Program Names)
- Amounts received

Allocation Category	FY 2025
3K for All	\$ 256,733
4K for All	\$ 256,733
Class Size Reduction C4E Phase In	\$ 148,801
TL Fair Student Funding	\$ 3,983,451
TL Food Education	\$ 6,000
TL MOSL	\$ 1,500
Title I SWP	\$ 505,733
Title I SWP Carry Over	\$ 47,393
Title I SWP Carry Over Parent and Family Engage	\$ 474
Title I SWP Parent and Family Engagement	\$ 5,057
Title I SWP STH	\$ 249,744



FAIR STUDENT FUNDING (SAM #1)

- Largest portion of school funding, gives principals more spend flexibility
- Provides base funding for all students and additional funds ("weights") for **students with greater needs** (e.g., English learners, students with disabilities or academic need, etc.) on a **per -pupil basis**
- A weight of 1.0 is associated with an amount of **\$4,262** for FY2026, weights for each year are **presented to and voted on by PEP every April**
- Funding Source: NYC Tax Levy and State Foundation Aid

TL Fair Student Funding	\$ 3,512,814
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TITLE I (SAM #11)

- Federal Title I funds support schools with **high numbers of low -income students**, providing resources for counseling, parent engagement, and more. Authorized under ESSA, these funds also give both Title I and non-Title I schools a full per capita allocation for Students in Temporary Housing.
- Eligibility is based on census data for low-income students ages 5–17
- Funding Source: Federal Title I funds

Title I SWP	\$ 357,863
Title I SWP Carry Over	\$ 20,789
Title I SWP Carry Over Parent and Family Engage	\$ 208
Title I SWP Parent and Family Engagement	\$ 3,579
Title I SWP STH	\$ 175,598

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

CLASS SIZE REDUCTION PLANNING (SAM #31)

- NEW FY2026 SAM!

- Funds initiatives directed at reducing **average** class sizes, notably the hiring of new teachers.
- Principals for 800 schools applied for these funds, and **750 schools were awarded funds** for the upcoming year in April.
- Funding Source: State aid, City funds, and redirected C4E funding

Class Size Reduction Planning	\$ 163,803
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COUNSELING INITIATIVES (SAM #40)

Schools may qualify for one or more of the following based on specific needs:

- **School Social Workers in High -Needs Schools:** For schools that lacked direct mental health services and a full-time social worker in 2018–2019.
- **Guidance Counselors in High -Needs Schools:** For schools without a guidance counselor or social worker in the previous year, identified as potentially dangerous, or meeting other risk factors.
- **Bridging the Gap Social Workers:** For schools with 50+ students in shelters and no full-time social worker.
- **School Response Clinicians:** Provide support for immediate emotional crises and long-term care.
- **Single Shepherd:** Pairs every grade 6–12 student in Districts 7 and 23 with a dedicated counselor or social worker, aimed at boosting graduation and college enrollment rates in districts with historically low outcomes.

Location Name	Social Worker Support High Need Allocation (Table 2)	Guidance Counselors in High-Need Schools Allocation (Table 3)	Bridging the Gap School Social Workers (Table 4)	School Response Clinicians (SRCs) (Table 5)	Single Shepherd (Table 6)
P.S. 184M Shuang Wen	\$ 120,344	\$ -	\$ -	\$ -	\$ -
The East Village Community School	\$ 120,344	\$ -	\$ -	\$ -	\$ -
School for Global Leaders	\$ -	\$ -	\$ -	\$ 120,344	\$ -
University Neighborhood High School	\$ 120,344	\$ -	\$ -	\$ -	\$ -
Lower East Side Preparatory High School	\$ 120,344	\$ -	\$ -	\$ -	\$ -
New Explorations into Science, Technology and Math High School	\$ 120,344	\$ -	\$ -	\$ -	\$ -



Pull up your school's Galaxy budget dashboard using the QR Code.

Using the budget dashboard, answer:

- *How much does your school get from FSF funds ?*
- *Does your school receive class size funding ? If so, how much does your school receive for this initiative?*
- *How much does your school receive from Title I ?*

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