



# School Budgets

SY 2025-2026

February – April 2025



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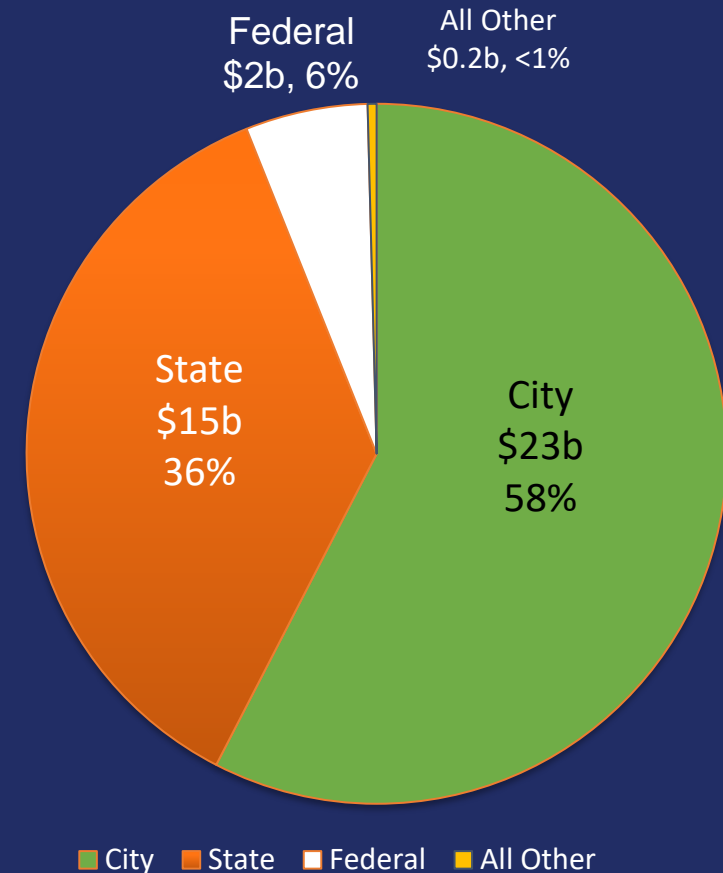
# NYC Public Schools' Budget

- Where our funding comes from
- How our budget is spent
- District specific budget
- School specific budget information

# Where Does Our Funding Come From?

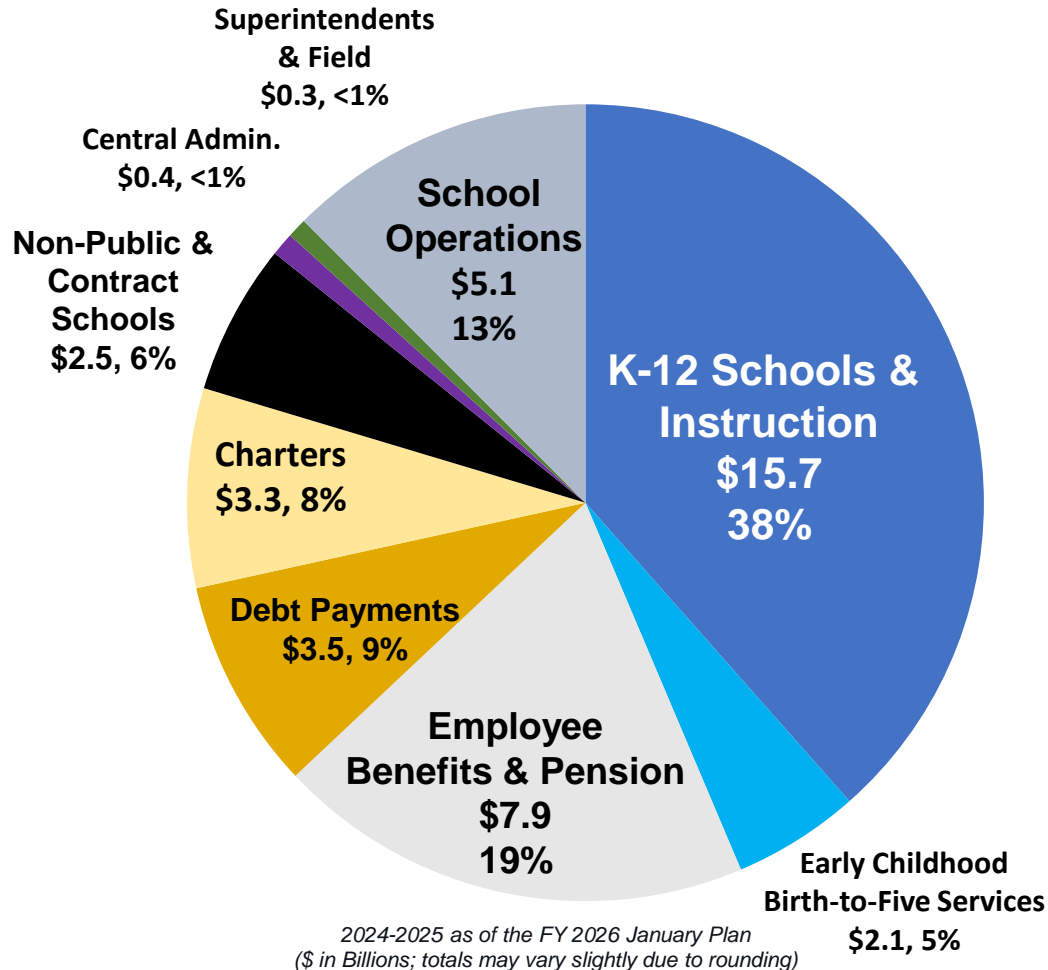
**\$40.8 billion**  
**\$32,284**

- Our budget for the 2024-25 school year (fiscal year 2025) is \$40.8 billion.
- We estimate we will spend \$32,284 per student this year.



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

# How is NYC Public Schools' Budget Spent?



Off the top \$17.2B or 42% goes to:

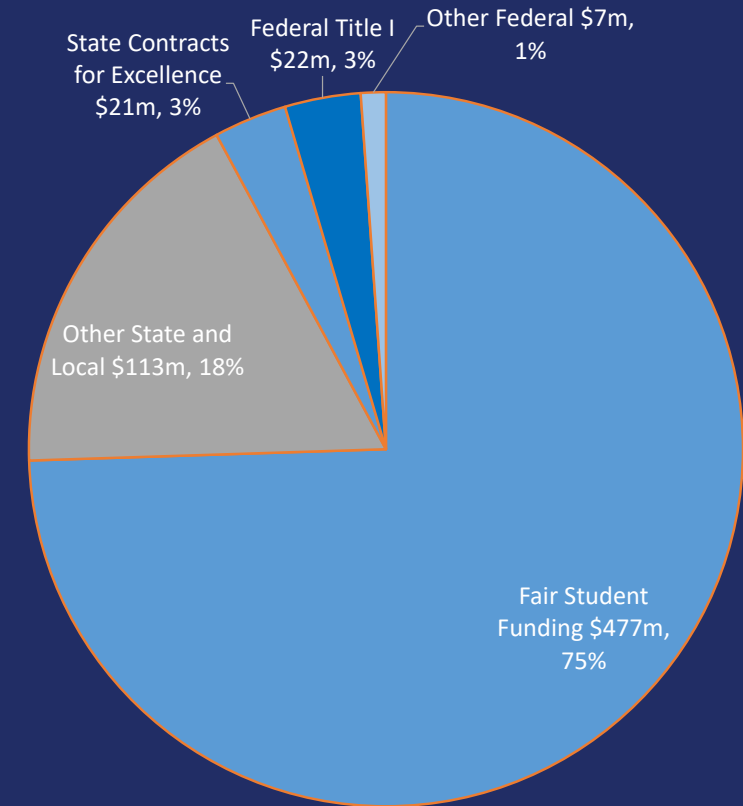
- **\$7.9 billion** goes to employee benefits & pension
- **\$3.5 billion** goes to debt service
- **\$3.3 billion** goes to state-mandated payments to charter schools
- **\$2.5 billion** goes to non-public & contract schools as per special education mandates

Of the remaining \$23.6B or 58%:

- **\$15.7 billion** goes to K-12 schools & instruction
- **\$2.1 billion** goes to early childhood birth-to-five programs
- **\$5.1 billion** goes to school operations
- **\$384 million** – or 1% - goes to our central administrative offices
- **\$323 million** – or 1% - goes to our superintendents and field offices.

# District 28 2024-2025 School Budgets

# \$640 million



As of the FY 2025 adopted budget.

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

The screenshot shows the NYC Public Schools website interface. At the top, there is a navigation bar with the NYC Public Schools logo and several menu items: Enrollment, Find a School, Learning, School Life, Get Involved, Calendar, TeachHub, and Employees. Below this is a secondary navigation bar with three tabs: Overview, School Quality, and Reports. The Reports tab is highlighted with an orange box. Below the navigation bar, there are three main content sections: Building Accessibility Profile, Facilities, and Budget and Finances. The Budget and Finances section is expanded, showing four sub-sections: Fair Student Funding Detail, Galaxy Allocation, Budget Summary, and Budget At A Glance. A green box highlights a list of four steps: Step 1: Choose a school, Step 2: Select the Reports Tab, Step 3: Open "Budget and Finances", and Step 4: Review reports. Arrows point from these steps to the corresponding elements in the screenshot: 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' sub-section. A small blue box with an upward arrow is also visible on the right side of the Budget and Finances section.

**NYC Public Schools** Enrollment ▾ Find a School Learning ▾ School Life ▾ Get Involved ▾ Calendar TeachHub Employees 🔍

Overview School Quality **Reports**

Building Accessibility Profile

Facilities

**Budget and Finances**

[Fair Student Funding Detail](#)

[Galaxy Allocation](#)

[Budget Summary](#)

[Budget At A Glance](#)

- **Step 1:** Choose a school
- **Step 2:** Select the Reports Tab
- **Step 3:** Open "Budget and Finances"
- **Step 4:** Review reports
  - **Fair Student Funding Detail:** Fair Student Funding allocation and associated student counts. New Streamlined Look.
  - **Galaxy Allocation:** Current budget by source of funding
  - **Budget Summary:** Current budget by use of funding
  - **Budget At a Glance: [NEW]** High level summary of school level budget allocations, spending plan, and school demographics compared to citywide averages.

**NYC Public Schools**

# Who decides how 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.



# Fair Student Funding (FSF)

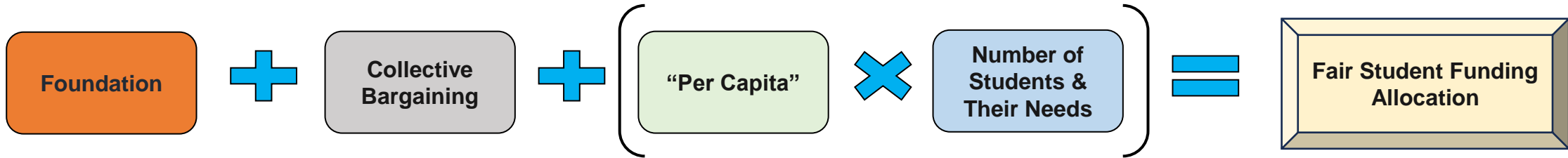
- What is FSF?
- How does FSF work?
- Proposed weights for SY 2025-2026

# What is Fair Student Funding?

- 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.

# How Does Fair Student Funding Work?

## Four Building Blocks Combine to create each school's FSF Allocation



- **Foundation:** All schools receive \$225,000 each.
- **Collective Bargaining:** Pays for contractual increases for school staff.
- **Per Capita:** The dollar value of an FSF student weight of 1. This is updated every year to reflect any changes to the citywide average teacher salary; it was approximately \$4,254 this year.
- **Number of students enrolled** at each school, and the **specific needs of those students.**
  - Pupil needs are “weighted” based on the cost of meeting the educational needs.
  - See the next slide for the table of weights.

# SY 2025-2026 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	0.40

<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

<u>Special Education</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) <sup>1</sup>	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

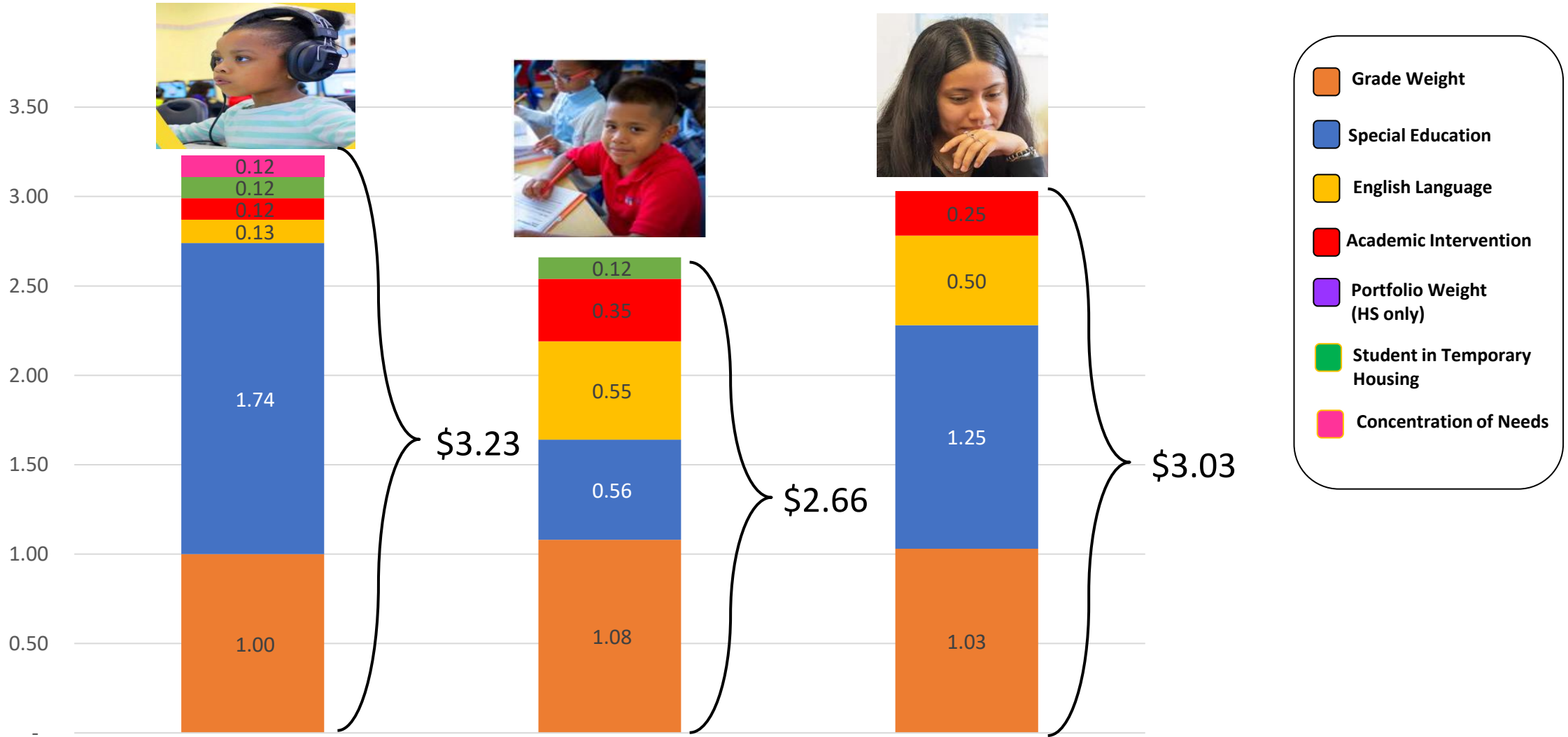


\* Schools either receive funding for academic performance or for poverty [where prior test scores are not available].

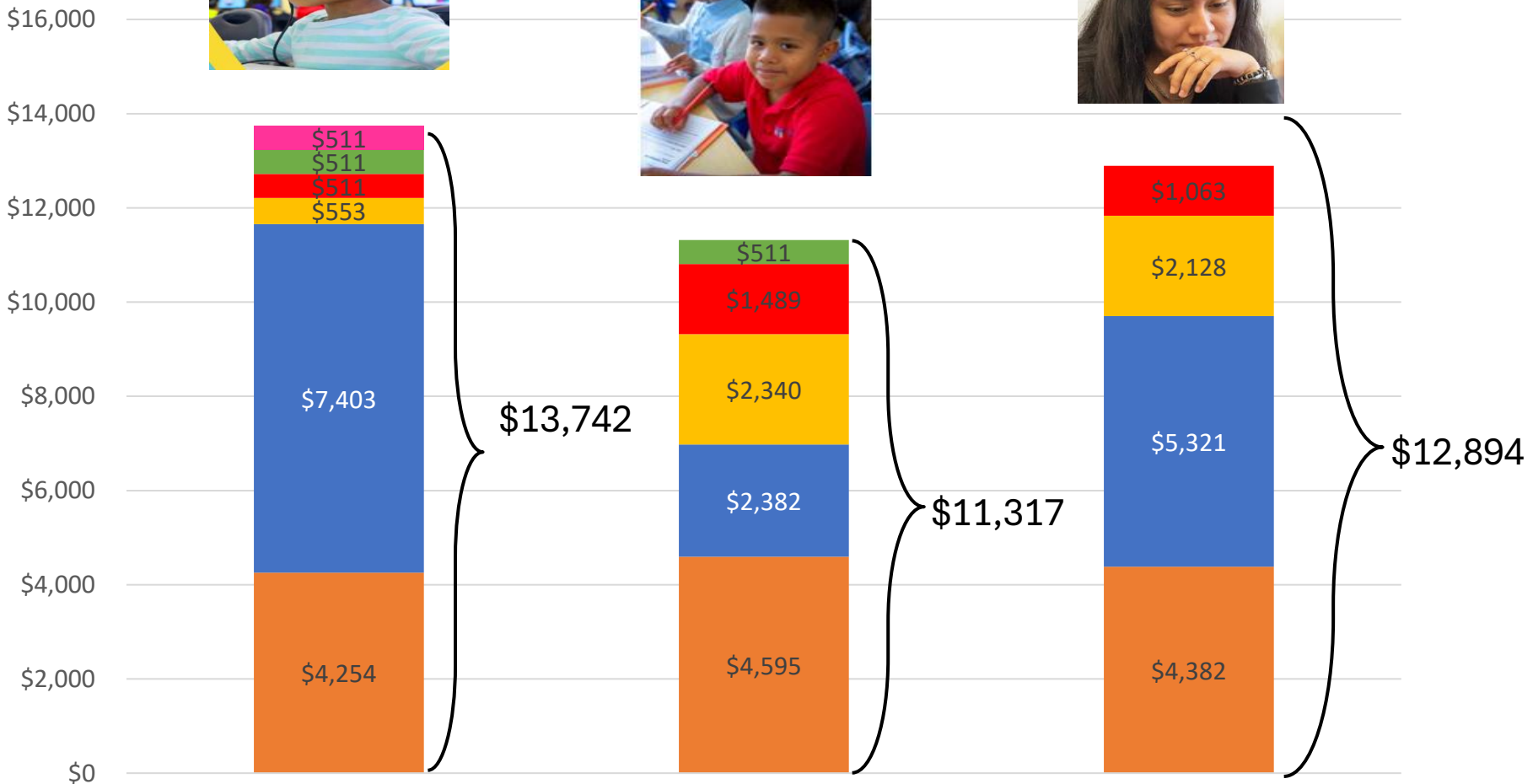
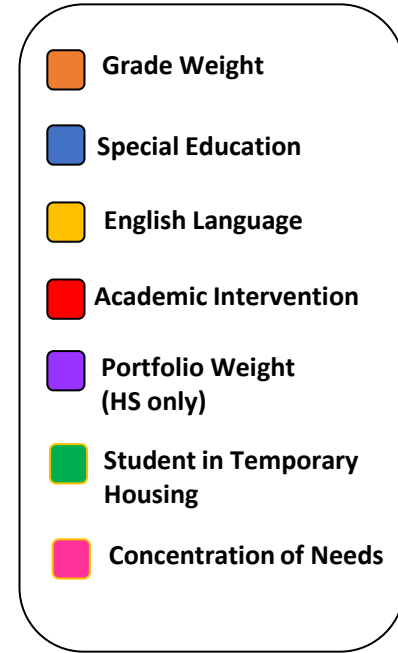


The proposed weights are unchanged from 2024-2025.

# How the FSF Weights Work Per Student: If the Per Capita Were \$1



# How the FSF Weights Work Per Student: At the 2024-2025 per capita of \$4,254



# Budget Webpages

You can find an overview of the NYCPS' budget on the NYCPS' website, under "About Us >> Funding Our Schools"

<https://www.schools.nyc.gov/about-us/funding/funding-our-schools>

You can find the following online on the NYCPS' "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 programmatic [guide to Fair Student Funding](#), as well as how the [FSF allocation](#) is calculated for each school [New Look].
- 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.

## Fair Student Funding Overview and Details for 2023-24 School Year

### Fair Student Funding Details Web Page by School (NEW)

Shows enrollment and dollars

- ✓ **Beginning of the School Year “Initial Allocation”** (based on projected registers).
- ✓ **The Mid-Year Change** (based on actual registers).
- ✓ **The Final Allocation** (based on actual registers).

[Expand All & Collapse](#) [Download to Excel](#) [Print \(\\*\)](#)

Initial  Mid Year  Final

#### FY 2024 Fair Student Funding (FSF) Overview

	Initial Allocation	Mid Year Change	Final Allocation
Total FSF Allocation with Employee Benefits	\$3,677,718	(\$38,464)	\$3,639,254
Total FSF Allocation without Employee Benefits	\$2,435,009	(\$25,467)	\$2,409,542
Foundation	\$225,000	\$0	\$225,000
Collective Bargaining	\$556,799	(\$5,611)	\$551,188
Total Student Based Formula	\$1,653,210	(\$19,856)	\$1,633,354

#### FY 2024 Fair Student Funding (FSF) Details

Student Based Formula	Weight	Per Capita	Initial Registers	Initial Allocation	Mid Year Register Change	Mid Year Change	Final Registers	Final Amount
Grade Weight Total			268	\$1,135,618	(12)	(\$50,849)	256	\$1,084,770
Need Weight Total				\$517,591		\$30,993		\$548,584

This school was projected to have 268 students. They fell short of enrollment projections by 12 students, but exceeded the projections for student needs. The school received funding for the 256 students enrolled.

Expand to see details by FSF Category and Weight.



# The School Budget at a Glance Report

## A One Pager Showing:

- ✓ Total Budget per Capita
- ✓ School Funding
- ✓ School Spending
- ✓ Student Demographics

All in simplified terms, with comparable data across schools.



School Year 2024-25

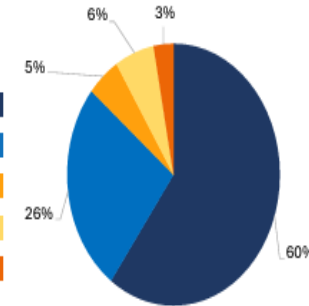
# School Budget at a Glance

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. 001 (00Q001)**

Grades: K-5 | Enrollment: 365

Funding for This School <a href="#">(View Details)</a>	Total Including Employee Benefits	% of Total
Fair Student Funding (FSF) - Includes some C4E	\$5,658,143	60%
All Other State and Local Funding	\$2,496,431	26%
State Contracts for Excellence (C4E) - Non-FSF	\$511,144	5%
Federal Title I	\$579,905	6%
All Other Federal Funding	\$247,167	3%

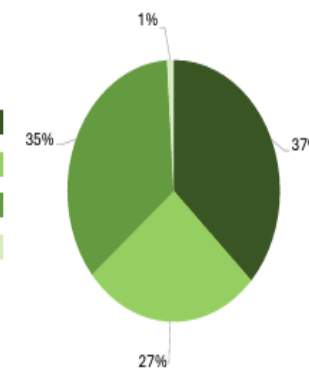


<b>Total School Funding:</b>	<b>\$9,492,790</b>
School Funding per student:	<b>\$26,008</b>
School Funding plus Average Central Services per student:	<b>\$39,510</b>

Average Central Services* for schools in Districts 1-32 per student:	\$13,503
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\*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	\$3,544,403	37%
All Other Salaries	\$2,597,632	27%
Employee Benefits	\$3,281,823	35%
Other Than Personal Service (OTPS)	\$68,932	1%
<b>Total School Spending:</b>	<b>\$9,492,790</b>	



School Budget at a Glance snapshot as of August 7, 2024  
Funding for Pre-Kindergarten is not included.

# \$26,008

## Funds allocated per student for this school

That amounts to 19% more than the NYC Public Schools' AVERAGE (\$21,825) school year funding per K-12 student in Districts 1-32

Demographics <sup>†</sup>	Students in this school	Citywide
Economic Need Index	85%	73%
English Language Learners	23%	16%
Students with Disabilities	20%	22%
% Asian	2%	19%
% Black	7%	20%
% Hispanic	87%	42%
% Multi-Racial	0%	2%
% Native American	1%	1%
% White	3%	16%
% Missing Race/Ethnicity Data	0%	0%

<sup>†</sup>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 | وودرا | العربية | Kreyòl ayisyen | 한국어 | Français



# 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!

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Comments and questions may be directed below between March 7, 2025 and **April 22, 2025**.

Via email to

[BudgetPublicComments@schools.nyc.gov](mailto:BudgetPublicComments@schools.nyc.gov)

– OR –

By phone to (212) 374-6754.

# Thank you!

