# DEFINITION OF REPORTING CATEGORIES

This document explains the coding decisions used for FY 2015 and is to be used only as a general guideline to the main SBER coding structure. While coding essentially follows this structure, there may have been variations from year to year over the life cycle of the SBER.

# DEFINITION OF REPORTING CATEGORIES

## FUNCTION

The Function Reporting Category divides funding into purposes that allow us to classify how funds are used. The categories reflect often-used classifications of education spending, as well as priority areas of the New York City Department of Education. Note that the numbering for each category below, for example, I.A.i., matches the numbering of functions on the reports.

## PUBLIC SCHOOLS

## I. DIRECT SERVICES TO SCHOOLS

Services provided directly to public school students and staff, and which take place primarily in the school building during the school day, during the school year.

### A. CLASSROOM INSTRUCTION (All Funds)

School-based direct instructional services provided primarily in classrooms. Also included are professional development and contracted instructional services that impact directly on the quality of classroom instruction. Funds allocated to schools and field support offices in categories I. A.i-ix are assumed to be for school use and are reported in the categories below. With few exceptions, funds for these budget types spent in central offices are included in Central Instructional Support categories.

**i. Teachers:** All teachers who provide direct instruction on a full-time, part-time or per diem basis or during their preparation periods. General education, special education, and bilingual teachers are included. Teachers on sabbatical or leave are excluded here (see II.B.i.), as are library teachers and teachers identified as providing library services, which have their own category (I.A.v). Starting in FY 2013, classroom teachers that are part of the Autism Spectrum Disorder (ASD) Program are captured in Teachers category.

**ii. Educational Paraprofessionals:** Full-time, part-time, per-diem and substitute educational paraprofessionals who provide direct services in the classroom. Paraprofessionals who provide mandated services as per a child's Individualized Education Plan (IEP) are included in Related Services.

**iii. Other Classroom Staff:** Included are other classroom personnel who provide direct services to students, primarily laboratory technicians.

**iv. Textbooks:** Funds spent on textbooks for school day, school-year classroom instructional use including New York State Textbook Law funds as well as other City and State Operating funds. Note: Prior to FY 2003, spending for textbooks in other reporting categories - e.g. Summer School, After School programs - appeared in the respective

categories (not Textbooks).

**v. Librarians/Library Books:** Funds spent for library books for school libraries for school day, school-year use including all New York State Textbook Law funds, other City and State operating funds, and Robin Hood Libraries grants. Notes: *(1)* Prior to FY 2003, spending for library books in other reporting categories - e.g. Summer School, After School programs - appeared in the respective categories (not Library Books). Consequently, FY 2003 is the first time this category reflects the entire spending for library books. *(2)* Library teachers in elementary and middle schools are now included in this category based on programmatic information available through the Galaxy Budget System. Previously, these library teachers appeared under the teacher category.

**vi. Instructional Supplies and Equipment:** Funds spent for instructional supplies and equipment (including student furniture, lab equipment, audio-visual equipment) for direct classroom use during the school day, during the school year. Instructional supply and equipment funds spending in after-school budgets are included in After-School Programs; instructional supply and equipment funds for summer school are included in Summer School, etc. Thus, funds reported in this category do not represent all spending for instructional supplies and equipment.

**vii. Professional Development:** Funds spent for professional development provided at the school level, primarily teacher trainers and trainees. Included in this category are funds spent for professional educational conferences, and indirect services such as universities that provide staff and curriculum development, as well as substitute coverage for staff attending training. Also included is curriculum development including spending for school-based staff to write curriculum guides to support the implementation of academic standards.

**viii. Contracted Instructional Services:** This category includes funds supporting consultants, agencies and community-based organizations (CBOs) that provide educational services to students and staff. Included are direct services such as cultural institutions that provide music and dance programs, CBO's that provide instructional programs to pre-kindergarten pupils (universal pre-k program); and CBOs that provide enrichment services.

**ix. Summer and Evening School:** Included are summer instructional and recreational programs funded with City, State, Federal funds, inclusive of all teachers, paraprofessionals, other support and school administrative staff, supplies and materials. Also included are High School Evening instructional programs, inclusive of all teachers, paraprofessionals, other support and school administrative staff, supplies and materials. Funds used for air conditioning for summer school sites are included in Building Maintenance. Funds spent on pupil transportation for summer programs are included in Transportation.

## B. INSTRUCTIONAL SUPPORT SERVICES (All Funds)

Included in this category are direct services to students that supplement the basic classroom instructional program. Also included in each category below are staff who directly supervise the services and programs, and other than personal services (supplies, materials, etc.) that are used by the service providers. Both DOE providers and contracted staff are included.

**i. Counseling Services:** Included are guidance counselors, social workers, psychologists and psychiatrists who provide counseling services on a full-time or part-time basis to general and special education students, including mandated counseling as per a child's Individualized Educational Plan (IEP). Direct supervisors and supplies and materials are included. Conflict resolution program costs are also included. Note: Guidance counselors and social workers who work on School Based Support Teams are not included here -- See I.B.v.

**ii. Attendance/Outreach Services:** Included are attendance teachers, school neighborhood workers and family workers who provide attendance and family outreach services for Community School District, High School and Citywide Special Education students. Also included here are the system-wide truancy patrol program, and the Attendance Improvement Dropout Prevention (AIDP) program. Outreach workers working with families to assist them in obtaining Medicaid and Supplementary Security Income are also included here. Supervisors, supplies and materials are also included.

**iii. Related Services:** Included are the following health and other related services: health screening, nursing (including Section 504), occupational therapy, physical therapy, adaptive physical education, hearing, vision and speech services provided by DOE and contracted providers. Also included are all mandated special education paraprofessionals who provide sign language/interpreter services, mobility training, toilet training, crisis management and health services to students per their IEP as are alternate placement and bilingual paraprofessionals. Direct service providers, supervisors, related supplies, equipment and materials, and travel time are included. Starting in FY 2013, classroom teachers that are part of the Autism Spectrum Disorder (ASD) Program are captured in Teachers category.

**iv. Drug Prevention:** Included are Substance Abuse Prevention and Intervention Specialists (SAPIS) employees funded with City and State and Federal funds, and Drug Free programs.

**v. Referral, Evaluation and Placement:** Included are educational evaluators, psychologists, social workers and guidance counselors on School Based Support Teams (SBST) and Committee on Special Education (CSE) review teams who evaluate students referred for special education services during the day or after school. Department of Education and contract providers are both included, as are clinical supervisors and related supplies and equipment. CSE chairpersons, assistant chairpersons, placement officers, administrative and clerical staff are included. Note that all City, State and Federal funds

supporting these activities are reported here.

**vi. After School and Student Activities:** Includes after-school instructional, recreational, latch-key programs, and field trips. Also included are all salary costs for student aides working as part of their educational program. Direct service providers, supervisors, fees for building usage, instructional and other supplies, equipment and materials are included.

**vii. Parent Involvement Activities:** Includes costs associated with parent involvement, parent association, Parent Teacher Association (PTA) activities, and field based family engagement translation programs.

**SCHOOL LEADERSHIP, SUPERVISION AND SUPPORT (All Funds)**

**i. Principals:** All salaries for full-time and per diem principals are included. School directors on teacher lines are excluded, as are principals on sabbatical or leave.

**ii. Assistant Principals:** Salaries for all full-time and per diem assistant principals and teachers functioning as assistant principals that appear on assistant principal lines are included. Teachers functioning as assistant principals but whose salaries appear on teacher lines are excluded, as are assistant principals on sabbaticals or leave. No reduction has been made representing the amount of time assistant principals spend teaching, since this is not available from budget information.

**iii. Supervisors:** Full-time and part-time supervisors who work primarily in schools are included here unless otherwise included in another category along with direct service providers -- see I.B functions. For Galaxy districts teachers who serve as deans or program coordinators also appear in this category.

**iv. Secretaries, School Aides, and Other Support Staff:** School secretaries, school aides, general assistants (high schools only), audio-visual and media service technicians who work in schools are included. Funding for School Leadership Team (SLT) members are included. Spending on similar titles in central or district offices is not included here. Secretaries on sabbatical are excluded.

**v. Supplies, Materials, Equipment, Telephones:** Included is funding in instructional program budgets for supplies, materials, equipment, school support for computer maintenance and repairs, photocopy machine maintenance, telephone, telecommunication lines, Department-wide internet access (including schools), Microsoft Licensing Program, postage, travel, printing, that are not specifically designated as instructional supplies and equipment -- see I.A.vi. Materials and supplies used by SLT members are included, as well as pupil performance assessment materials.

**Note:** The school support for computer repairs and maintenance reflected in this category was devolved to schools in FY 2011; it was previously reflected in category I.D.iv before then.

## D. ANCILLARY SUPPORT SERVICES (All Funds)

Funding for essential ancillary support services for public school students only. Spending for administrative costs in central administrative budgets is not included here -- see III.B.ii.

**i. Food Services:** Included are funds supporting the purchase, warehousing, transportation, and distribution of food for students and school staff. School lunch workers and field supervisors are included. The cost of nutritional education programs is also included. Funds spent in central office, field support offices and school budgets for school purposes are included.

**ii. Transportation:** Included are funds supporting yellow buses, passes for public bus, subway and ferry service for general and special education. Specialized transportation for special education students is also included. In addition, the personnel responsible for routing, scheduling, issuing passes and monitoring eligibility are included. Funds spent in central, field support and school budgets for school purposes are included.

**iii. School Safety:** Included are school safety officers, supervisors and related supplies and equipment such as metal detectors, vans, uniforms and training. These funds appear as O.T.P.S. as the services are provided on a contract basis from the New York City Police Department. Capital costs for metal detectors, vans, etc. are excluded.

**iv. Computer System Support:** Funds spent for school level computer support are included. The reports reflect the following areas: school based eChalk web portal, school support for the Automate the Schools (ATS) Project (including data and phone lines, hardware and software, technical assistance and training); funds spent for ARIS project, funds expended for Project Smart Schools and Project Connect as well as funds spent for the UAPC contract, the automated student program scheduler in the high schools. Funds budgeted for the summer attendance program appear in I.A.x.

**Note:** The school support for computer repairs and maintenance was devolved to schools in FY 2011 and has been reflected in I.B.v since then.

## E. BUILDING SERVICES (All Funds)

**i. Custodial Services:** Included are custodians, custodial helpers, custodial supplies and equipment and contracted custodial personnel for the operation of school buildings during and after the school day, as well as supervisory staff. Spending in central, district and school budgets for school purposes are included. Custodial costs spent in afterschool program budgets, summer or evening schools are included in those categories (I.B.vi and vii).

**ii. Building Maintenance:** Included are maintenance and repair personnel and field supervisors. Also included are machinists and elevator operators, and all related supplies and materials.

**iii. Leases:** Included are the costs of leasing space used for instructional purposes for filed support offices and citywide special education schools. Leases for administrative and district offices are excluded -- see District Administration II.A and Central Administration, Instructional Offices III.B.i.

**iv. Energy:** Included are the costs for electricity, heat, oil, and power.

## F. FIELD SUPPORT (All Funds)

### i. Additions to Regular Salary/Projected Expenses:

- Additions to an employee's regular salary that were payrolled separately from salary are included here for school-level employees where the expense could not be identified with any of the functions listed in IA, IB, IC or ID. Additions to regular salary include: education differentials, assignment differentials, longevity differentials, holiday pay, overtime, back pay, salary adjustments, payment of and interest on deferred wages, supper money.
- Encumbrances (or their withdrawal in the case of "negative expenses") that have not yet been assigned to specific accounts e.g. delayed payroll actions, charge-backs and late journal entries.

# II. FIELD SUPPORT COSTS

Funds supporting the operation of the Children First Networks are included in this category.

## A. INSTRUCTIONAL SUPPORT AND ADMINISTRATION (All Funds)

Included are school support networks, special education superintendents and deputies, network business, personnel, and administrative/clerical staff, instructional/pedagogical support and supervisory staff working primarily in field support offices and related Other Than Personal Service costs. Also included are administrative (indirect) costs associated with running State, Federal and privately funded categorical programs. Leasing space for field support administration purposes, as well as repair work and maintenance of network offices, is also included.

## B. OTHER FIELD SUPPORT COSTS (All Funds)

**i. Sabbaticals and Leaves:** Included are funds to cover the cost of pedagogic sabbatical leaves taken by region personnel for approved education, travel or restoration of health. Funds spent for terminal leave and termination pay are also included. Starting in FY 2012, staff who have been reassigned pending investigation are included in this category. These are excluded from Direct Services to Schools since no direct benefit is accruing to the schools or students at the time these payments are made.

**ii. Additions to Regular Salary:** Additions to an employee's regular salary that were

payrolled separately from salary are included here for regional office employees where the expense could not be identified with any of the functions listed in IA, IB, IC or ID. Additions to regular salary include: education differentials, assignment differentials, longevity differentials, holiday pay, overtime, back pay, salary adjustments, payment of and interest on deferred wages, supper money.

**iii. Projected Expenses:** Represents encumbrances (or their withdrawal in the case of "negative expenses") that have not yet been assigned to specific accounts e.g. delayed payroll actions, charge-backs and late journal entries.

## III. SYSTEM-WIDE COSTS

This category includes dollars in the Central Offices that are spent to support system-wide functions and obligations, and are not associated with any specific district or school. The costs that support instructional services in these Offices are not included here.

### A. CENTRAL INSTRUCTIONAL SUPPORT (All Funds)

Instructional and pedagogical staff, related supplies and services in support of school level instructional programs who work in central offices. Included are non-administrative pedagogical employees, such as teachers, counselors, supervisors, and contracted instructional services.

**i. Instructional Offices:** Funds spent for instructional support staff and services in the following offices: Office of Teaching and Learning; Centralized Office Expenditures for Schools; Office of English Language Learners; P.S.A.L.; Office of Portfolio Planning; DSS Central; Office of School and Youth Development; Office of School Health; Office of Special Education Initiatives; Office of Student Enrollment Planning and Operations; Division of Early Childhood Education. Pedagogic central staff supporting the School of One, iZone, ilearn, and Innovation programs, are included in this category. Other services in these offices or programs may be reflected in Central Offices Administration - Instructional Offices (III.B.i) (see below).

### B. CENTRAL OFFICE ADMINISTRATION (All Funds)

All heads of Central Offices, administrative and clerical staff, business, personnel, payroll, timekeeping, data entry staff and related supplies, materials and other than personal services.

**i. Instructional Offices:** Included are Office of Teaching and Learning; Centralized Office Expenditures for Schools; Office of English Language Learners; P.S.A.L.; Office of Portfolio Planning; DSS Central; Office of School and Youth Development; Office of School Health; Office of Special Education Initiatives; Office of Student Enrollment Planning and Operations; Division of Early Childhood Education. Non-pedagogic central staff supporting the School of One, iZone, ilearn, and Innovation programs, are included in this category. Other services in these offices may be reflected in Central Instructional Support - Instructional Offices (III.A.i) (see above).

**ii. Operational Offices:** Included are Office of Equal Opportunity; Division of Community Engagement; Division of Community Engagement; Division of Contracts and Purchasing; Division of Contracts and Purchasing; Division of Finance; Division of Financial Operations; Division of Financial Systems and Operations; Division of Human Resources; Division of Instructional and Information Technology; Division of School Facilities; Finance Budgetary Strategy and Reporting; Office of Capital and Grant Finance; Office of Equal Opportunity; Office of General Counsel and Legal Services; Office of Pupil Transportation; Office of School and Youth Development; Office of School Budget Planning and Operations; Office of School Food; Office of the Deputy Chancellor for Operations; Finance Budgetary Strategy and Reporting. Also included are leases for administrative offices for the offices listed above.

**iii. Central Leadership:** Department of Education Retirement System; Division of Family Engagement and Advocacy; Division of Human Capital and Innovation (cross functional development projects are not included here); Office of Auditor General; Office of Communications and Public Affairs; Office of Intergovernmental Affairs; Office of Special Investigations; Office of Strategic Partnerships; Office of the Chancellor; Office of the Chief Operating Officer; Office of the Deputy Chancellor for Operations; Panel for Educational Policy; Office of Strategic Initiatives; Office of Strategic Coord & Planning.

## C. OTHER SYSTEMWIDE OBLIGATIONS (All Funds)

Non-administrative costs that support broad purposes of the school system.

**i. Debt Service:** Payment for long-term debt in support of school construction. These funds are held and expended in the City of New York's budget rather than in the Department of Education's budget.

**ii. Retiree Health and Welfare:** Funds spent for health and welfare payments for Department of Education retirees.

**iii. Special Commissioner for Investigation:** Funds supporting the entire budget of the Special Commissioner for Investigation, an independent oversight office.

## IV. NON-PUBLIC SCHOOLS and PASS-THROUGHS

### A. NON-PUBLIC SCHOOLS/NON-NEW YORK CITY SCHOOLS

Included in this category are tuition payments made to non-public schools for general and special education students; payment for transportation services provided to non-public school students; funds to provide food services to non-public schools students; NYSTL textbook funds for non-public school students; Federal Individuals with Disabilities Act (IDEA) funds and Title I funds reserved for non-public school students, including those in correctional facilities, as well as overhead costs associated with the delivery of Title I remedial services to non-public school children (e.g. leases, mobile instructional units). Tuition costs for City students in foster care attending out of City schools are included here. Also included are evaluation and placement costs for pre-school and school age students referred for special education private placements. All administrative costs associated with the running and oversight of the above programs are included here as well.

### B. FASHION INSTITUTE OF TECHNOLOGY

Included are all funds included in the Department of Education's budget that are paid to subsidize the operation of the Fashion Institute of Technology, a community college for which the DOE is the official sponsor.

### C. CHARTER SCHOOLS

Included are funds that are passed through the Department of Education budget to support charter schools; the DOE staff in the Office of Charter Schools and their operation costs; transportation and food services provided to Charter school students; NYSTL textbook funds; energy and lease expenses incurred by the DOE for space hosting Charter Schools, and facility and maintenance services provided by DOE staff and contractors.

## STUDENT TYPE

To facilitate analysis of per pupil spending for different types of pupils, all expenditures were classified as one of the following student types:

**GENERAL EDUCATION** Students on the General Education register and special needs pupils (e.g. "at-risk" pupils requiring academic intervention support, related service only, consultant teacher program pupils, and students receiving special education teacher support services (SETSS)).

**FULL-TIME SPECIAL EDUCATION** Students with disabilities receiving services in a Self-contained or Integrated Co-Teaching class, those in Modified Instructional Service, Special Instructional Environment, or a Hospital Setting. These students are on the special education register but may be in general education classes for part of the day.

**SPECIAL NOTE** **Part Time Special Education** is no longer a distinct student type (effective FY 2001).

**SCHOOL REGISTERS** In addition to using the audited school registers as of October 31, 2014 for pupil count, pupil enrollment data has been refined to count students with disabilities with Individual Education Programs (IEPs) for specialized classroom instruction based on their program recommendations as of December 31, 2014.

**HOME AND HOSPITAL REGISTERS** Effective FY 2014, students in Home and Hospital setting are no longer available for reporting, as the method for capturing data for pupils served in home and hospital settings was updated to reflect these students being served in a shared instruction model with the pupil's regular school. Starting in October 2013, when a student leaves the home or hospital setting, shared instruction ends, and the student returns to their regular schools' register. Student per capita is no longer calculated for these schools (data previously reported on District Summary report #4.)

## INSTRUCTIONAL LEVEL

To compare spending across instructional levels, all schools included in the report were categorized in one of the instructional levels listed below. The Division of Instructional and Information Technology provided information regarding instructional level.

**PUBLIC SCHOOL**

Elementary
Middle
High School
Citywide Special Education (No grade span)

**OTHER POPULATIONS**

Adult Education
Non-Public and Non-New York City Schools
Charter Schools

## WHERE FUNDS ARE CONTROLLED

To better understand how resources are administered by the school system, all spending is classified according to where expenses are controlled. Costs are controlled at three different levels of the school system: At the school level, at the field support office level, and at central offices. This classification enables the reader to see that, for example, there is spending on direct services to schools in central and field support office budgets (e.g., school food services, pupil transportation, custodians). Thus, where budgets are allocated is not necessarily an indicator of the purpose or function served.

**SCHOOL:** Spending that appears in the DOE Accounting System Spending Plan in a school location as allocated by the DOE. School spending can include adjustments for school-based instructional costs not charged to the specific school budget. For instance, costs for absence coverage provided by staff in the central absent teacher reserve are apportioned to schools on a student per capita basis. Note also that where schools share staff ("itinerant") with other schools, costs may be attributed to one school or another; or may be split across both schools, depending on how the service was scheduled in the school budget. A good example of this is expenditures for speech teachers, who may serve several schools, but only be on payroll at one school.

**FIELD SUPPORT:** Funds allocated to field support offices, including Community School District, High School, and Citywide Special Education Superintendents. Note: the fact that funds are allocated to the field support network does not represent that their purpose or function is field support network administration or instructional support. Funds in accounts that are intended for direct services to schools may be allocated to field support offices for a variety of reasons, including efficiency of operations. here such costs can be identified and attributed to schools, that has been done in the SBER reporting.

**CENTRAL:** Funds spent by central offices are listed here. Costs include school food, transportation of pupils, facilities costs such as leases and energy, human resources, recruiting, staff in central offices, and other operational functions.

## DIFFERENCES AMONG DISTRICTS AND SCHOOLS

Differences among schools, districts, and boroughs in amounts per student are caused by many facts. Some of the major causes for these differences are outlined below.

a) Size and composition of the Special Education population. A high percentage of students in Special Education of the total enrollment of a school, and/or a high percentage of students with more intensive needs in the Special Education population will result in schools having a higher overall per student budget. Concentrations and intensity of needs differ among schools, districts, and boroughs.

b) Eligibility for Federal and State non-competitive funds. High poverty schools, schools with large limited English proficient populations, large immigrant populations, or low academic performance, for example, are eligible for more categorical funding than other schools, resulting in higher per student budgets. Concentrations and intensity of needs differ among schools, districts, and boroughs.

c) Schools with high enrollment relative to capacity may require additional services such as paraprofessionals, safety officers or leases, thereby increasing per student costs. Concentrations and intensity of needs differ among schools, districts, and boroughs.

d) Schools with low enrollment relative to capacity and small classes result in higher per student costs since fixed costs are spread across fewer students. Concentrations and intensity of needs differ among schools, districts, and boroughs.

e) Number of school buildings and size of enrollments. Fixed costs spread over high enrollments will produce lower per student amounts than when spread over lower enrollments. Schools have unique building configurations, including annexes, distinctive footprints, and elevator services for students with disabilities which would necessitate specific staffing needs, and associated costs, driving additional spending per pupil. Distribution of schools with plant specific costs differs among districts and boroughs.

f) Success in obtaining competitive grants. All other things being equal, school that is more successful in obtaining grants will have a larger per capita than other schools. Distribution of schools receiving competitive grants differs within districts and boroughs by year.

g) Geographic and programmatic variables affecting transportation costs. The existence of magnet programs or barrier-free buildings that draw students from outside the neighborhood, or concentrations of physically disabled students that require special busing will increase transportation costs. Concentrations and intensity of needs differ among schools, districts, and boroughs.

h) Special programs. The existence of programs such as after school, gifted or inclusion programs in selected schools will result in higher per pupil costs.

i) Certain student populations tend to increase during the school year, as pupils are evaluated and placed in special programs (e.g. special education pupils, pupils with disciplinary problems). The

official October 31st register, a "snapshot" of enrollment in the early part of the school term, may undercount these populations and result in a per capita that appears larger than it actually is in reality.

j) Universal Pre-Kindergarten. The size and location of universal pre-k programs will lower the overall per capita budget since pre-k students generate fewer resources than pupils in other instructional levels.

k) Itinerant staff charged to one school location. Where schools share staff, staff may either be split-funded between multiple schools, or they may be charged exclusively to one school location. For instance, speech teacher caseloads change from year-to-year, sometimes resulting in a change in their deployment. In those cases, it may be more efficient to charge such staff to one school, who will be responsible for their payroll and timekeeping.