

TABLE OF CONTENTS

A.	How Expenditures Were Distributed to Locations	TA-2
B.	How Expenditures Were Distributed to Functions	TA-7
C.	How Expenditures Were Distributed to Student Types	TA-10
D.	How We Determined Where Funds Are Spent	TA-15
E.	How Expenditures Were Distributed to Instructional Levels	TA-16
F.	Definition of Instructional Districts and Central Offices	TA-17
G.	Technical Footnotes	TA-19
H.	GALAXY 2000 Pilot	TA-21
	Glossary of Terms	TA-22

TECHNICAL APPENDIX: SECTION A

HOW EXPENDITURES WERE DISTRIBUTED TO LOCATIONS

1. Definition of a School for School Expenditure Reporting Purposes

One of the primary goals of these reports was to assign all public school expenditures to specific school locations. The first task was to define a school. Only those schools that have been recognized by central Board of Education resolution are represented in these reports. Some districts have created alternative programs or schools within schools but these do not have distinct expenditure locations in many of the Board's data systems, thereby making accurate reporting impossible. The dollars for these programs are a subset of an official school identified by the district as the "parent" school and are therefore not represented as separate entities in these reports. It should be noted that the enrollments for these schools might not have been reported at the same location as the expenditures. This could cause variations in per student expenditure amounts among schools in those districts that operate alternative programs.

2. How Costs Were Distributed to Locations

How costs were distributed to locations depended on where they were spent in the Financial & Accounting Management Information System (FAMIS), and the types of students served with the dollars spent.

Instructional Districts:

- a. Expenditures recorded in School Spending Plans are displayed in the School Based Expenditure Reports in the locations *as they appear in the Spending Plan*. The only exceptions are locations that are not official schools (e.g., schools within schools, programs within schools). In these cases, dollars were displayed in an official school within the district as per information provided by the Superintendent's office.
- b. Expenditures recorded in district or Borough Office locations in the Spending Plan were distributed to schools within the district on a per capita basis depending on Student Type. For example, funds expended from General Education accounts were distributed to schools based on their General Education register. Funds expended from Special Education accounts were distributed to schools based on their Special Education register. See Technical Appendix, Section C for more detail on how funds were distributed to Student Types.

Central Office expenditures were distributed to locations depending on whether they supported Direct Services to Schools, whether actual data regarding allocations to schools were available and on the basis of Student Type.

- c. Where funds support Direct Services to Schools and actual school allocation data were available, these data were used to distribute expenditures to school locations (see #3 below).

- d. Where actual school allocation data were not available, or where expenditures support broad school purposes, funds were distributed to schools on a per capita basis using total school enrollments.
- e. Where expenditures support services for special populations, e.g. special education, high school, CSD, or Title I students, funds were distributed to schools based on appropriate enrollments. See paragraphs 5 and 6 of this section and Technical Appendix, Section C for more detail.

3. Central Office Expenditures Supporting Direct Services to Schools Where Actual Data Were Used to Distribute Costs to Schools

Function or Program	Data Source	How Funds Were Distributed To Locations
Food Services	Office of School Food and Nutrition Services Participation Data	The data identified the number of breakfasts, lunches, snacks and a la carte meals served in each school building. Costs were distributed to locations by multiplying average cost per meal type by the participation for each location. Modifications were made to the file when more than one school occupied the same physical site. Participation data were split among schools organizations based on the enrollments.
Pupil Transportation	Office of Pupil Transportation Ridership Data	Ridership data identified the number of students receiving transportation by location, type of vehicle or pass, and student type. The number of riders for each location distributed costs to locations by multiplying average cost per vehicle.
School Safety Officers	New York City Police Department (NYPD). (Fiscal Year 2000, was the first full year School Safety became the responsibility of the Police Department).	School specific information was provided by the NYPD. Funds transferred from the Board's budget to the Police Department were placed in the code for Other Than Personal Services (O.T.P.S.) to support the contract. Consequently, the cost for safety personnel appears primarily in otps, even though it includes salary costs (PS).
School Based Support Teams	EIS Hybrid Itinerant Tables of Organization entered by the Community School District Clinical Offices, Division of Student Support Services (DSS)	The expenditures were distributed to school locations based on the job values of each School Based Support Team member in each work location, as entered by DSS and Community School District staff.

Function or Program	Data Source	How Funds Were Distributed To Locations
Hearing and Vision Resource Room and Related Service Teachers	EIS Hybrid Itinerant Tables of Organization entered by Citywide Special Education Programs	The expenditures were distributed to school locations based on the job value for each provider in each work location as entered by Citywide Special Ed staff.
Adaptive Physical Education Teachers	EIS Hybrid Itinerant Tables of Organization entered by the Division of Student Support Services	The expenditures were distributed to school locations based on the job value for each provider in each work location, as entered by DSS staff.
Leases for Schools	FY01 Lease Expenditures provided by the Division of School Facilities (DSF)	The expenditures for each Board of Education leased facility were attributed to the office or school, which used the facility through data provided by DSF. It should be noted that leases might begin prior to full time occupancy to allow for delivery of equipment or building modifications.
Centrally Administered Related Services	Office of Related and Contractual Services Staff and CAP data	Dollar amounts expended for related service providers were distributed to school locations based on the work sites of each provider for both BOE and contracted providers. These costs were spread evenly among all special education students.
Divisions of Student Support Services (DSS) and Instructional Support	Manual data provided by Staff	These offices administer programs that provide Direct Services to Schools. Based on data supplied by central office staff, the expenditures for selected programs were allocated to the school location in which services are provided. A full list of the programs appears in section 3a of this appendix.
Custodians	FY01 Custodial Payroll and Contractor Expenditures	The expenditures were distributed to each school based on either the payroll for that school or the expenditures for private contractors.
Energy	Department of Citywide Administrative Services – Office of Energy Conservation	Expenditures for heat, light, fuel and power are distributed by location as per the account information supplied by the Office of Energy Conservation. Expenditures for district offices and/or central offices are allocated on a per capita basis and are displayed in the district office function or central administrative function as appropriate.

Function or Program	Data Source	How Funds Were Distributed To Locations
Building Maintenance – Skilled Trades Contract Maintenance	Division of School Facilities	Expenditures for maintenance and repair performed by B.O.E. employed skilled trades people as well as contract maintenance were allocated to schools based on actual work order information. Expenditures for district and/or central office repairs do not appear in the function “Building Maintenance” but as part of the district office function or central administrative function as appropriate and are distributed on a per capita basis.

3a. Instructional Programs Administered by Central Offices Where Expenditures Were Distributed to Schools Based on Actual Data

Division of Student Support Services Spark Program
 Resolving Conflict Creatively Program
 Attendance Improvement/Dropout Prevention Programs provided
 By CBOs and administered by United Way

Division of Instructional Support Project Read – Professional Development Elem
 SMART Schools – Professional Development JH/IS
 Low Performing School Support - Professional Development
 SURR schools

4. How Costs Were Distributed to Collaborative Schools

In FY01, there were 14 schools jointly administered by a Community School District and a High School Superintendency, and one jointly administered by a Community School District and Citywide Special Education. Each superintendency contributes dollars in support of these schools from their total allotment. Additionally, the students enrolled at these schools may be on either the community school district’s register or the high school/Citywide Special Education superintendent’s register, depending on the grade. Resources allocated from each superintendency were added together, as were the students. It must be noted that accurate reporting was dependent on each Superintendency reporting students and expenditures in distinctly identifiable locations.

In order to include these schools in one of the district/borough superintendency summaries without double counting the dollars and students, the school had to be part of only one superintendency to ensure accurate cost calculations. For example, where systemwide costs were distributed across all schools, it was necessary to ensure that the school and the students only appear once in the database. Because the majority of students attending most CSD/HS

collaboratives are high school age, it was decided that all collaboratives would appear in the High School Superintendency that co-sponsors them rather than the Community School District Superintendency. Additionally, the CSD/CW Special Ed Collaborative (K372) is included in the Citywide Special Education Superintendency.

The list of Collaborative Schools and their sponsors follows. The location code indicated is the code for the school. All school reports are included in the High School Superintendent’s volume.

Community School District	Citywide Sp Ed/ High School Superintendency	Name of Collaborative School	Location
1	Manhattan	East Side Community High School	M450
5	Manhattan	Fredrick Douglas Secondary School	M499
1	Manhattan	Chancellors Model School Project/ Marta Valle Secondary School	M509
1	Manhattan	The Leadership Secondary School	M675
2	Alternative	School for the Physical City	M690
3	Alternative	The Beacon School	M479
4	Alternative	Urban Peace Academy Secondary School	M695
5	Alternative	Choir Academy of Harlem	M469
7,9	Bronx	Health Opportunities	X670
15	BASIS	School for Global Studies	K429
15	Citywide Sp Ed	The Children’s School	K372
19	Alternative	East New York Family Academy	K409
21	Brooklyn	Brooklyn Studio School	K690
25	Queens	Robert F. Kennedy High School	Q670
28	Queens	Queens Gateway to Health Sciences School	Q680

TECHNICAL APPENDIX: SECTION B

HOW EXPENDITURES WERE DISTRIBUTED TO FUNCTIONS

The expenditures were classified by function based on components of the budget structure: Unit of Appropriation, Budget Code, Quick Code, Grant, Object Code or Line Number. Each instructional district was assigned a specific unit of appropriation for: instruction and instructional support; operations and administration; special education instruction and support; and special education operations and administration. All instructional units of appropriation were assigned budget codes to identify the following three areas: school leadership; direct instruction; and support services. Within each budget code there are quick codes and line numbers and object codes to further identify the personnel titles and supply specifications. Personnel information regarding employee’s actual office or school function was not the basis of the classification.

Section 3 of the Narrative contains the definitions for each function, and a detailed description of the services and programs included in each function. This section provides additional detail for central offices that were treated as other than administration.

1. Costs Classified as Central Instructional Support

Central Office expenditures (see full list of Central Offices in Technical Appendix, Section F) not classified as Direct Services to Schools were classified either as Instructional Support or Administration (Function III.A or III.B). The table below identifies by office, title and program, those expenditures classified as **Instructional Support**. All other non-Direct Services to Schools expenditures were classified as Administration.

OFFICE/DIVISION	TITLES	PROGRAMS
Division of Student Support Services	Per Session: Guidance Counselor Attendance Teacher Teacher Teacher Assigned Teacher Trainee Neighborhood Workers Community Coordinator	All Tax Levy and Reimbursable Programs
	Selected OTPS object codes identified as instructional codes	All Reimbursable Programs
	Teacher Trainer Teacher Assigned Supervising Therapist Supervisor of Nurses	Office of Related and Contractual Services

OFFICE/DIVISION	TITLES	PROGRAMS
	Tuition Reimbursement for: Nurses Occupational and Physical Therapists	Professional Development
	Placement Officer	Special Education Regional Offices
	Impartial Hearing Officer Consultant	Impartial Hearing Office
Division of Bilingual Education	Teacher Assigned Teacher Teacher Trainee Teacher Trainers Text Books Library Books Printing Instructional Support Consultants Equipment Travel to Conferences	Bilingual Science Materials Project HOPE NYC Intensive Teacher Institute Bilingual Multicultural Institute CABETAC Language Development Support System Bilingual Program Development Bilingual Special Education Plan
	Instructional Support Library Books Consultants	Bilingual Pupil Services Program
	Supplies Consultants	School Based Title VII Staff Development Grants
Division of Instructional Support	Per Session: Teacher Assigned Teacher Guidance Counselor Supervisor School Social Worker	Curriculum & Program Development Dial -A- Teacher Office of Instructional Technology Office of Elementary & Secondary Education Office of Professional Development Office of Curriculum & Program Development
	All Titles	UFT Teacher Centers and Special Education Support Program
	Instructional Support Instructional Equipment Library Books Printing Consultants	Budget & Personnel Office of Elementary & Secondary Education Office of Media & Telecommunications

OFFICE/DIVISION	TITLES	PROGRAMS
	Supervisor Teacher Trainer Teacher Assigned Teacher Guidance Counselor Teacher Trainees	All Federal, State and private grants except Title VII

TECHNICAL APPENDIX: SECTION C

HOW EXPENDITURES WERE DISTRIBUTED TO STUDENT TYPES

To facilitate the analysis of how the school system spends its dollars on different types of students, every public school dollar was designated as serving either General Education or Full-Time Special Education students. The tables that follow describe how expenditures were categorized according to these Student Types.

The Board of Education's current account code structure does not fully support the classification of expenditures according to which students are eligible to receive services purchased by funding source. First, within the Units of Appropriation (U/A) for District, High School and Citywide Special Education programs, eight Units of Appropriation are designated specifically as Special Education¹. However, what is expended in the remaining U/As² is not necessarily only for General Education students. For example, though funds for elementary, middle, and high schools principals are expended in General Education U/As 301 or 311, they serve *all* students. Thus, specific items were pulled out of General Education U/As and identified as funds serving all students, and distributed across all students on a per student basis based on the enrollment of the school.

It was not possible to accurately determine which students are actually served by which dollars, particularly with Federal and State grants. Some districts and schools may serve only general education students with certain categorical grants; others may include their special education students in all their funded programs. Thus, the classification of reimbursable grants was made based on the following assumption: *Unless the grant is earmarked for Special Education students, it is assumed that all students are eligible to be served by Federal, State and Private grants. Therefore, these funds were distributed across all Student Types on a per student basis derived from the enrollment of the school.* Grants specifically earmarked for Special Education were distributed to Full-Time Special Education students on a per student basis derived from the enrollment of the school.

Each budget, account or line number was classified according to the following Student Types:

- (1) General Education Only
- (2) All Students (General Education and Full-Time Special Education)
- (3) Full-Time Special Education Only

¹ U/As for CSD, HS and Citywide Special Ed: 303, 304, 313, 314, 321, 322, 327, 328

² U/As for CSD, HS and Citywide General Ed: 301, 302, 305, 306, 311, 312, 315, 316

1. Community School Districts - General Education
Units of Appropriation: 301, 302, 305, and 306

Funds expended in the above Units of Appropriation were classified as serving General Education students *except for the following*:

Expenditure Item	Student Type(s) Served
Principals	All
Assistant Principals	All
District Administration	All
School Secretaries	All
School Aides	All
After School Programs	All
Summer School	All
After School Programs	All
Latch Key Programs	All
District Office Administration	All
Attendance Programs	All
Health Screening	All
Safe Streets/Safe City Funds	All
Classroom Furniture	All
Parent Association Funds	All
New York State Textbook Law Funds	All
Mainstreaming Funds	Full Time Special Education

2. Community School Districts - Federal, State and Private Grants
Units of Appropriation: 381, 382

Funds expended in the above Units of Appropriation were classified as serving All Students excepting those that are targeted to special education students only as noted below.

Expenditure Item	Student Types(s) Served
New York State Incentive Grant New York State Grants for Integrated Settings	Full Time
Federal Individuals with Disabilities Act (IDEA)	Full Time <i>(Note: IDEA funds for clinical evaluation were also distributed to general education “at-risk” pupils)</i>

3. Community School District (CSD) - Special Education
Units of Appropriation: 303, 304, 327 and 328.

Funds expended in the above Units of Appropriation for CSDs are officially classified as serving all Full-Time Special Education students. However, the special education allocation formulas have been restructured, extending the focus from special education pupils to pupils with special needs. Consequently, funds within special education accounts may be used for supporting at-risk students as well as students identified as full-time special education placements.

4. High School - General Education
Units of Appropriation: 311, 312, 315, and 316.

Funds expended in the above Units of Appropriation for High Schools were classified as serving General Education students *except for the following*:

Expenditure Item	Student Type(s) Served
Principals	All
Assistant Principals	All
Librarians	All
UAPC	All
Borough Administration	All
Safe Streets/Safe Cities funds	All
Public School Athletic League	All
Big Apple Games	All
New York State Text Book Law	All
Extended Use for After School Programs	All

5. High Schools - Federal, State and Private Grants
Units of Appropriation: 381, 382

Funds expended in the above Units of Appropriation for High Schools were classified as serving All Students *with the following exceptions:*

Expenditures	Student Types(s) Served
New York State Incentive Grant New York State Grants for Integrated Settings	Full Time
Federal Individuals with Disabilities Act (IDEA)	Full Time <i>(Note: IDEA funds for clinical evaluation were also distributed to general education “at-risk” pupils)</i>

6. High School - Special Education
Units of Appropriation: 313, 314, 327 and 328.

Funds expended in the above Units of Appropriation were classified as serving Full-Time Special Education students.

7. Citywide Special Education (District 97)
Units of Appropriation: 321, 322, 327 and 328

Funds expended in the above Units of Appropriation for District 97 were classified as serving All Students. In all schools except three, the only Student Type in the school is Full-Time Special Education. In the three schools that have General Education students, funds were spread across all Student Types.

8. Citywide Special Education (District 97) - Federal, State and Private Grants
Units of Appropriation: 381, 382

Funds expended in the above Units of Appropriation for District 97 were classified as serving All Students, except for the Summer Mandated Program, which was classified as Full-Time Special Education only.

9. **Central Offices** Funds expended in Central Offices were distributed to All Students *except for the following*:

Expenditure	Student Type(s) Served
Pupil Transportation - Direct Services	Based on actual ridership data indicating which type of students.
Division of Student Support Services, including School Based Support Teams, Centrally Administered Related Services, Regional Offices, Impartial Hearings, etc.	Full-Time Special Education
Special Education Scholarship Program	Full-Time Special Education
Special Education Monitoring	Full-Time Special Education
General Education Monitoring	General Education
Special Education Support Program (SESP)	Full-Time Special Education
School Safety Officers and School Buses for Citywide Special Education Summer Mandated Program	Full-Time Special Education

Special Note about Related Services and School Based Support Teams

All Related Services and School Based Support Team costs were distributed across all Full-Time, and a proportion of General Education students equivalent to the number of identified special needs students (i.e. pupils who receive only supplementary special education services but spend the majority of the day in the general education setting). This method does not take into account frequency, duration or group size. It therefore overstates the costs attributable to General Education students and understates costs for Full-Time students by awarding equal weight to all students. Full-Time students, especially the severely handicapped, generally have a higher frequency of service in smaller group sizes. We were able to identify the exact dollars per school for each related service but were not able to integrate actual CAP data to determine which students at each site received which services, how often and for how long to determine accurate costs by student type.

TECHNICAL APPENDIX: SECTION D

HOW WE DETERMINED WHERE FUNDS ARE SPENT

To assist in understanding how the school system allocates and spends its funds, the School Based Expenditure Reports indicate where funds are actually spent for all public school dollars. There are three locations: the School Spending Plan, the District/Borough Office, and Central Offices.

School Spending Plan: Actual spending recorded in schools in the School Spending Plans in the Accounting System (FAMIS)

District: Actual spending recorded in District Offices in the accounting system (FAMIS)

Central: All spending in central offices. (See Technical Appendix, Section F for the definition of Central offices.) It also includes funds that are held in the City's budget for Debt Service and all pass-through dollars (except for Board of Elections expenses).

Note: The majority of funds that appear in the District/Superintendent Wide function are recorded in the District location. However, the following expenditures are recorded in School Spending Plans but are nonetheless District functions:

Sabbaticals - Expenditures for pedagogic personnel are recorded in school spending plans. At the time of the sabbatical however, these staff are not providing direct services to schools or students, and thus are reported as a District function.

Additions to Salary - Payments are made to employees during the summer months for work completed during the prior school year. For example, payment for June preparation periods or per session (Fiscal Year 2000) may be received in July (Fiscal Year 2001). These payments are then booked back to the appropriate year. While the accounting system gives this information by school location it does not indicate the personnel line number for all the payrolls. When line information was not available these expenditures were displayed in function "Additions to Regular Salary" in District/Superintendency Costs. Most of these additions are for pedagogic staff (particularly teachers). This may cause expenditures in the area of Direct Services to Schools (Classroom Instruction in particular) to be understated.

School-Based-Support Team Clerical and Administrative Staff – School aides, placement officers, and other support staff while recorded in the School Spending Plan are included in District Instructional Support and Administration.

TECHNICAL APPENDIX: SECTION E

HOW EXPENDITURES WERE DISTRIBUTED TO INSTRUCTIONAL LEVELS

Determining and analyzing relative costs for each instructional level of the school system was an important objective of the project. The assignment of instructional level to each school was derived from the D.I.I.T. (Division of Instructional and Information Technology) level code table. Expenditures for all schools within an instructional level were then aggregated to produce expenditures by instructional level.

The instructional levels are: Elementary, Middle School, High School, Collaboratives, and Citywide Special Education.

Information comparing instructional level expenditures is found in Systemwide Report #4.

TECHNICAL APPENDIX: SECTION F

DEFINITION OF INSTRUCTIONAL DISTRICTS AND CENTRAL OFFICES

The following are considered “Instructional Districts,” and are not included as Central Office Expenditures:

- Community School Districts 1 - 32, and District 81
- Chancellor’s District - District 85
- High School Borough Superintendents:
 - Manhattan (District 71)
 - Bronx (District 72)
 - Brooklyn (District 73)
 - Chancellor’s High Schools (District 74)
 - Brooklyn and Staten Island Schools (BASIS - District 76)
 - Queens (District 77)
 - Alternative High Schools (District 79)
- Citywide Special Education (District 97)

School Expenditure Reports have been generated for all public schools under the jurisdiction of these districts. District summaries for all of the above districts also were generated.

All other offices are considered Central Offices. For Fiscal Year 2001, Central Offices are those listed below. Also listed is how the administrative functions of these offices were grouped into subcategories within Functional Category III.B (Instructional Office, Operational Office, or Central Board and Chancellor’s Office).

District	Office/Division	Functional Group*
33	Board of Education	3
34	Office of the Chancellor	3
35	CSD Affairs Monitoring & Municipal Relations	1
36	Deputy Chancellor for Operations	2
37	B.O.E. Retirement System	3
38	Special Commissioner of Investigation	(Separate Function)
39	Budget Operations & Review	2
40	Assessment & Accountability	1
41	Public Affairs	3
42	Bilingual Education	1
43	Center for Recruitment and Professional Development	1
44	Funded Programs & Operational Support	1
45	Adult & Continuing Education	1
46	Human Resources & ORPAL	2
47	Office of Revenue Operations	2

District	Office/Division	Functional Group*
48	Deputy Chancellor for Instruction	1
49	Instruction & Information Technology	2
50	Community School District Affairs	3
51	Instructional Support	1
52	School Facilities	2
53	Office of Development	3
54	Financial Operations	2
55	Purchasing Management	2
56	High Schools (Central Office Only)	1
57	Intergovernmental Affairs	3
58	School Food & Nutrition Services	2
59	WNYE	1
60	School Safety	2
61	Pupil Transportation	2
62	Special Investigations	3
63	Auditor General	3
64	Non-Public Schools	(Separate Category)
65	Legal Services / Labor Relations	2
66	Equal Opportunity	2
67	Student Support Services	1
68	Business & Community Relations	3
69	Parent Advocacy & Engagement	3
80	UFT Collaborative Programs	1
82	PSAL and Big Apple Games	1
84	Charter Schools	(Separate Category)
86	Chief Financial Officer	2

* Functional Groups:

1 = Instructional Office

2 = Operational Office

3 = Central Board and Chancellor's Office

TECHNICAL APPENDIX: SECTION G

TECHNICAL FOOTNOTES

1. ENROLLMENTS

Adult Education - Adult education students are not part of the official Board of Education audited register. Therefore, no per student amounts appear in the School Based Expenditure Reports for Adult Education (included in Systemwide Reports). Approximately 26,000 full-time equivalent adults are served over the course of a year. Because no enrollments are associated with Adult Education in the SBRS database, no centrally administered dollars outside the Office of Adult and Continuing Education were associated with this program.

Home Instruction - Some students receiving home instruction are also on the registers of other schools. To generate accurate per student amounts for home instruction students (M999/H888 in Citywide Special Education Programs) the home instruction enrollment was included in the total enrollment system wide. This overstates the total enrollment by 1,800.

Enrollments - The official audited register of the Board of Education is based on gross enrollments, inclusive of long-term absentees. The School Based Expenditure Reports, therefore, display gross enrollments to be consistent with the officially published school system data. However, it must be noted that the Board of Education is not funded based on gross enrollments: the City funds the school system based on net enrollments (exclusive of long-term absentees), the State funding is based on average daily attendance. The use of gross enrollments to calculate per student costs skews the results for High Schools and Citywide Special Education sufficiently that it should be noted here. The difference between gross and net enrollments for Community School District students is, on average, insignificant for purposes of calculating per student amounts.

2. Teacher Support Aid (TSA formerly EIT)

These funds are expended in a centrally administered grant, and are not recorded in schools or districts in the Board's accounting system. Distribution of the TSA expenditures by school was based on actual expenditures as recorded in the Board's Employee Information System by school. Payments to central or district office staff were allocated to the function to which the actual staff was assigned.

3. Teacher Headcount

To provide the reader with a reference point for understanding variations in per student amounts, the Teacher Headcount figure is displayed at the top of each school's report. This figure represents the number of teachers on payroll and may represent a more accurate point of comparison of schools than the actual dollar figure displayed for the function "Teachers".

4. Differences in Per Capita Amounts Between Student Types

The reader of the Function by Student Type reports will notice that in all cases the per student costs are equal for general and special education students within each school in a district, but not equal on the district summary report. For example, the principal's salary in each school generates the same per capita cost for the general ed and special ed students in a given school. This is always the case in schools that have both general ed and special ed students. However, on the district summary report, the per capita will be greater in principal's salary for special education students. This is a mathematical artifact of the way the district summary reports are created so that the sum of all school student type expenditures is equal to the district student type expenditures. This is illustrated in the table below:

School	Expenditure (a)	General Education Enrollment (b)	Per Student Amount (a/b)	Expenditure (c)	Full Time Special Education Enrollment (d)	Per Student Amount (c/d)
PS 1	\$1000	10 (16%)	\$100	\$500	5 (50%)	\$100
PS 2	\$2000	50 (84%)	\$ 40	\$200	5 (50%)	\$ 40
District Summary	\$3000	60 (100%)	\$ 50	\$700	10 (100%)	\$70

This difference (\$50 vs. \$70) occurs because the full time SE per student amount receives different weighting from the GE per student amount in the school report and the district report. The district per student amounts by student type could only agree if all the schools within a district had the same per student costs or the same GE and SE enrollments.

5. Title I Dollars in Non-Title I Schools

Some school reports show Title I dollars in non-Title I eligible schools. There are 2 ways this can happen. In the first case these dollars may have been allocated by districts to non-Title I schools in the School Spending Plan and likely were allocated in support of homeless students, an allowable Title I expense under Federal law. In the other case, these dollars may have been spread there on a per capita basis as a result of the processing used to create these reports. The latter will not occur in future School Based Expenditure Reports.

6. Negative Expenditures in High School Counseling and Related Services

Data for itinerant counseling and related services were obtained by merging budget data from the EIS personnel system as of June 2001, with spending plan expenditures from the FAMIS accounting system as of November 2001. Since the data were from different databases at different points in time, an imbalance occurred in some of the high school data. This imbalance makes it appear as if there were more dollars spent at locations than were available in an account. This caused the generation of negative dollars in district offices, which were then spread on a per capita basis to the schools. At high schools with a small number of counseling staff this negative amount will appear on the report. In review, it appears to have an insignificant impact.

TECHNICAL APPENDIX: SECTION H

GALAXY 2000 PILOT: THE EFFECTS OF PERFORMANCE-DRIVEN BUDGETING

Galaxy 2000 is a new budgeting tool at the NYC Board of Education. It is a computer program designed for school-level use to simplify and improve the budget process for principals and school leadership teams. During the 1999-2000 School Year (and continuing in 2001), five community school districts participated in the piloting of Galaxy 2000: districts 2, 9, 13, 19, and 20. The Galaxy School-Based Budgeting System is scheduled to be in place in all community school districts in Fiscal Year 2003.

Galaxy 2000 allows schools to allocate their own resources and budget items individually. Each budget item is tied to specific information about how, or for what purpose, the item is used: academic subject, grade, population served, school assignment, special programs, etc. In this way, it is now possible to tell more about a school's budget and the programs it is supporting.

For example, in non-galaxy districts teachers are identified by specific budget account codes. In galaxy districts however, programmatic information (in addition to the account code) allows us to distinguish between teachers teaching in a classroom, and those serving as a deans, supervisors, or library teachers. In this way, Galaxy 2000 allows us to more accurately represent each school's programs and spending patterns.

This edition of the School Based Expenditure Reports uses fiscal year 2001 budget data from the Galaxy 2000 system to functionally classify the expenditures reported here. For non-Galaxy districts we organize dollars into our functional categories according to expenditure account codes. For the five Galaxy districts, the dollars were categorized using the account codes, plus the additional programmatic information stored in the Galaxy 2000 system associated with each budget item.

GLOSSARY

ACCRUAL - Accruals are expenses that are projected to occur after the close of the fiscal year.

ACCOUNTING SYSTEM - A computerized record of all financial transactions. The Board of Education's Accounting System is called FAMIS (Financial & Accounting Management Information System).

ALLOCATE - To distribute a share or portion of resources to a specific location, e.g., school, district, or central office.

APPROPRIATION - A sum of money designated by a funding agent for a stated purpose. A budget is made up of many appropriations from many funding sources.

ATS - Automate the Schools, a computerized student data system.

AVERAGE TEACHER SALARY - Each superintendency budgets their dollars for teachers (see note to follow) based on the average salary for all teachers in the district. All schools within the district use the same average salary. Note: Average salaries are used for Tax-Levy Expenditures (City and State Operating Aid), and selected Federal and State categorical grants.

AVERAGE TEACHER SALARY FACTOR - A district's average teacher salary divided by the Systemwide average teacher salary. A factor greater than one (1) means that the district's average salary is higher than the Systemwide average. A factor less than one (1) means that the district's average salary is lower than the Systemwide average.

BUDGET CODE - A unit within a district's budget that represents specific programs (e.g., elementary, junior high, after school, bilingual, high school instruction, PSAL, etc.)

BUDGET - A plan for spending. A budget does not reflect how funds are actually spent.

CATEGORICAL - Funds restricted to a particular programmatic use.

CHARTER SCHOOL - Charter Schools are publicly funded, privately managed schools, which are independent of the regulations and procedures governing other public schools.

CITY AND STATE OPERATING AID - City tax levy funds and non-categorical (non-restricted) State Operating Aid. These funds are budgeted together in the Board of Education's Tax Levy budget.

COLLABORATIVE SCHOOLS - Schools that are managed and funded jointly by two different districts/superintendencies.

COMPETITIVE GRANT - Funds obtained by school districts or schools by applying for and receiving additional resources to conduct special programs

DEBT SERVICE - Payments for long-term debt in support of school construction

DISTRICT OFFICE - The financial and educational management center for each district

DISTRICT - The financial management centers of the New York City Public Schools. Each of New York City's 32 Community School Districts created by the Decentralization Law of 1969, the High School Superintendencies, Chancellor's District, Chancellor's High School District, Citywide Special Education Programs and each central office at headquarters is a district.

EIS - The Board's payroll and timekeeping system, Employee Information System.

ELEMENTARY - Schools whose grade span falls between kindergarten and sixth grade. Schools with grade Kindergarten through eighth grade are also designated as elementary.

ELL - English Language Learners eligible for bilingual services based on their performance on the Language Assessment Battery test (synonymous with LEP).

ENROLLMENT - Official audited count of students as of October 31. Also known as the "register" of the school.

ENTITLEMENT - Funds allocated to districts in accordance with objective formulas based upon student need, as determined by the funding agent.

EXPENDITURE - The actual dollars spent

FRINGE BENEFITS - Health insurance, welfare, social security, pension, unemployment insurance, and workers' compensation.

FULL TIME SPECIAL EDUCATION STUDENT - Students, who have been placed in a modified instructional service, specialized instructional environment, or a hospital setting.

FUNCTION - Classifications of education spending or purpose.

FUNDING SOURCE - Government or private sources of funds.

GENERAL EDUCATION BUDGET - Funds supported with City tax levy and State Operating aid.

HIGH SCHOOL - Instructional level. Schools whose grade span generally includes grade nine through twelve. High School grade spans vary greatly in New York City: Some high schools begin in grades 7 or 8 and extend only through grade 9 or 10.

INDIRECT COST - Costs associated with administrative overhead of reimbursable program activities.

INDIVIDUALIZED EDUCATION PLAN (IEP) - A program developed for special education students that details the student's curriculum and related services.

INSTRUCTIONAL DISTRICTS - See Technical Appendix: Section F

JOB VALUE - E.I.S. prorates job salaries based on the start and end date of a job. If there is more than one work location the appropriate percentage of salary is charged to each location based on the number of days worked in each location.

LEP - Limited English proficient students eligible for bilingual services based on their performance on the Language Assessment Battery test.

LINE NUMBERS - (for personnel only) Identifies a distinct type of service provider that has a unique set of civil service, license and salary characteristics. The line shows the highest level of detail in the budget.

LOCATION - A unit in the Board's accounting system that corresponds to a program location (usually a school or district office). Most financial transactions are recorded by location.

MIDDLE SCHOOL - Instructional Level. Grade spans vary greatly in New York City. Middle schools generally cover grades 6 through 9, but may begin earlier and/or end later.

NON-PUBLIC - Educational institutions that are not part of the New York City Public School System.

NYSTL - New York State Textbook Law

OBJECT CODES - Identifies large categories of expenditures for personnel (e.g., administrative, pedagogic and hourly) and goods and services (e.g., supplies, textbooks, equipment).

OTPS - Other Than Personal Service such as supplies, materials, equipment, telephone service, etc.

PART-TIME SPECIAL EDUCATION STUDENT: This classification no longer exists. (See "Issues and Changes", in the Expenditure Reports text, for explanation).

PASS-THROUGH EXPENDITURES - Costs in the Board of Education's budget that are earmarked for non-public and private educational institutions.

PER SESSION - Costs incurred in conjunction with work performed by teaching staff outside of normal school hours that is paid on an hourly basis

PER DIEM - Costs incurred in conjunction with the hiring of substitute teachers and school secretaries on a daily basis to provide coverage for absences.

PER CAPITA - Resources allocated on a per student basis.

PS - Personal Services such as salaries and fringe benefits.

QUICK CODE - A subunit of a budget code that defines units within programs (e.g., mainstreaming in elementary, junior high, bilingual).

REGISTER CATEGORY - A subgroup of students characterized by their eligibility for different types of services. There are 12 register categories (see p.2).

REIMBURSABLE BUDGET - Funds for supplementary programs, either allocated according to formulas based on educational need or awarded to community school districts based upon proposals submitted to various funding agents or through gifts received from non-governmental agencies.

RELATED SERVICES - Services provided to special education students in the following fields: occupational therapy, physical therapy, speech therapy, vision, hearing, and counseling.

REPORTING CATEGORY - A specific view of the expenditures, there are four categories: function, student type, instructional level, and where funds are expended.

RESOURCE ROOM - Special education programs conducted during a portion of the school day for small groups of learning disabled students enrolled in general education.

SCHOOL SPENDING PLAN – A budget schedule and corresponding expenditure(s) for an individual school entered by a community school district into the Board of Education's accounting system.

SCHOOL SYSTEM - All public schools within the five boroughs of New York City.

SCHOOL - The smallest unit recognized by the New York City Public Schools (NYCPS) for recording enrollment and attendance. Where subunits have been created by the district (e.g., alternative programs within a school), the registers and expenditures are rolled up into the parent school.

SCHOOL ALLOCATION FORMULA - The method used by a particular district to sub-allocate funds to schools within the district.

SELF CONTAINED - Full day programs for students with disabilities enrolled in special education.

SERVICE TYPE - Subdivisions within expenditures to categorize the types of personnel and goods and services provided, e.g., teachers, paraprofessionals, administration, supplies and textbooks (see p.1).

SPENDING PLANS - A sub-unit of the Board's Accounting System where expended funds are allocated to a location.

SUPERINTENDENCY - Financial Management Centers of the New York City Public Schools, e.g., the division of high schools and citywide special education.

TAX LEVY - Funds generated by New York City's tax rolls (e.g., income taxes, property taxes).

TITLE I - A federally funded program for economically disadvantaged students. Title I is the largest categorical funding source in the New York City Public School budget.

UAPC - The Division of High Schools computerized student register system - University Application Processing Center.

UNALLOCATED - Expenditures less than or in excess of, the expenditures allocated to the Spending Plan or any dollars scheduled but not allocated to a spending plan.

UNIT OF APPROPRIATION - The first sub-grouping the budget, showing the lowest level of detail of the budget.