

## **Summarized Budget View Overview and Glossary**

The Summarized Budget View is a summary of each school's budget as it appears in Galaxy, the school-based budgeting system used by all New York City Public Schools. These reports were especially designed to provide a timely, simpler and more meaningful view of each school's budget. It contains summarized data that highlights the most important aspects of a school's budget, for example, budgets for teachers are presented by grade and subject. Making school budgets available to the public in this format is another important step in the Department's effort to create transparency, begun with the School Based Expenditure Reports and continued with the availability of school allocation data on the DOE website.

This document contains a glossary of terms used in the report, as well as a brief explanation of the budget process and organization of the report to assist you in understanding both the source and content.

### ***I. What is Galaxy and what is the Table of Organization?***

Galaxy is the school based budgeting system used by all New York City public schools, as well as the Field Support Centers (FSC). Galaxy presents a school's budget as a Table of Organization (TO), very much like the Organization sheets that schools used to list all of their staff. In Galaxy, the terms 'Table of Organization' or its abbreviation 'TO' are synonymous with the term 'budget'. The TO contains all the people working in the school and their associated budget amounts, as well as the amounts budgeted for non-full time personnel items such as per session (hourly) costs, per diem (daily) costs, and OTPS (Other than Personal Services, e.g., supplies, equipment, books, etc). All funds allocated to schools and scheduled by schools are reflected in the Galaxy TO.

### ***II. How does a school's budget get created and who enters it?***

Planning for the following year begins in the late winter/early spring with register projections, meetings with FSC staff and input from the School Leadership Team. The outcome of this process is the school's Comprehensive Education Plan (CEP) for the coming year. In the spring, schools receive the majority of their budget allocations for the coming year via Galaxy from the central School Budget Office. Additional allocations are made throughout the summer and continue into the school year. Some allocations are made to schools by the FSCs in consultation with local instructional staff to address specific student-based needs.

As soon as allocations are made, the school begins the work of creating their budget for the new school year. This process involves associating all line items on a school's Table of Organization with the new allocations consistent with their CEP, funding guidelines associated with each allocation, and local and system-wide instructional initiatives. All budget entries are submitted by the principal or their authorized designee, and approved by the FSC supporting the school. Community Superintendents also approve initial budgets at the school level.

### ***III. What are the Sections on the Summarized View?***

The Summarized Budget View, like Galaxy, presents the school's budget, or Table of Organization, in Sections. This is similar to how paper organization sheets are set up. At the top of the report are the Leadership, Coordinator/Supervisor/Dean, and School Secretary sections. These are followed by the Teacher sections (see more below), and other types of staff such as Guidance Counselors, School Aides, Paraprofessionals, etc. There is also a Professional Development (PD) section which includes any full time PD staff, including Coaches.

Towards the bottom of the report are Per Session, Per Diem, and OTPS. The last section of the report, People Working Partial Year, displays the partial year costs associated with staff no longer working in the school.

Teachers are displayed in sections depending on the instructional level of the school. All teacher sections display a subject, with the exception of Elementary Classroom Teachers which is displayed by grade, as noted. Teachers who provide direct services to students other than special needs services are in one of the following sections:

#### **Elementary Schools:**

- ***Classroom Teacher*** (This section shows only grade, not subject.)
- ***Elementary Cluster/Quota*** (Please note: this section contains teachers who provide mandated coverage PLUS other non-homeroom subject area teachers above and beyond required cluster positions.)
- ***Classroom Teacher – Standard Assessment*** (Citywide Special Education)
- ***Classroom Teacher – Alternate Assessment*** (Citywide Special Education)

#### **Middle Schools with homerooms:**

- ***Homeroom Teacher***
- ***Cluster/Quota*** (See note above on Elementary Cluster/Quota.)
- ***Homeroom Teacher – Standard Assessment*** (Citywide Special Education)
- ***Homeroom Teacher Alternate Assessment*** (Citywide Special Education)

#### **Middle Schools without homerooms:**

- **Cluster/Quota** (This section contains all subject area teachers.)

### **High Schools:**

- **High School Departments** This section contains all subject area teachers

### **K-12, K-8, and 6-12 Schools:**

Multi-level schools have a combination of the teacher sections cited above to accommodate their particular structure.

### **Citywide Special Education Schools:**

The following teacher sections appear on select Citywide Special Education Tables of Organization as appropriate:

- **Teacher – Home Instruction**
- **Teacher – Hospital Instruction**
- **Audiologists**
- **Teacher – Hearing**
- **Teacher – Vision**

### **Special Needs:**

This section contains teachers providing services to students with both mandated special education services and students receiving academic intervention services in general education. Speech Teachers, Crisis Intervention Teachers and Intervention/Prevention teachers are included here.

### **Other Sections on the TO:**

**Leadership:** This section includes Principals, Assistant Principals, Interns and Interim Acting staff.

**Coordinators/Supervisors/Deans:** This section includes supervisors, deans, program coordinators, and parent coordinators.

**School Secretary:** This section includes full time or permanent part time (F status) school secretaries.

**SAPIS:** This section includes Substance Abuse Prevention/Intervention Service workers. These employees are now budgeted in a district location, not in schools.

**Guidance Counselors/Social Workers:** This section includes guidance counselors providing both mandated and non-mandated services.

**SBST (School Based Support Team, also known as the “IEP Team”):** This section includes Psychologists, Social Workers and Guidance Counselors who perform evaluations for special education services, and support personnel such as family workers (DC37 paraprofessionals) and clerical staff.

**Paraprofessionals:** This section includes UFT educational paraprofessionals who work in the classroom in both general and special education classes.

**School Aides and Other Support Staff:** This section includes all school aides, lab specialists and assistants, school business managers, clerical staff (excluding school secretaries), neighborhood workers, computer technicians.

**Family Workers:** This section includes DC37 paraprofessionals providing outreach and attendance services and/or working with parents and families.

**Professional/Curriculum Development:** This section includes full time and permanent part-time (F Status) teachers providing professional development services, including coaches. Professional development services provided after school are included in the per session section.

**Per Session:** This section includes budget items for personal services for all activities taking place before or after school.

**Per Diem:** This section includes budget items for day-to-day subs and any other per diem activities.

**OTPS (Other Than Personal Services):** This section contains all non-personnel items such as supplies, contracted services, equipment, library books, etc. Other dollar-based personal service items appear here as well including Extended Use (funds for custodial permits for keeping the school open after hours) and administrative overtime for parent coordinators or business managers or clerical staff.

**People Working Partial Year (also known as Removals):** This section contains personnel who are no longer providing services in the school, but were on payroll for part of the year.

**Set Asides:** Dollars set aside in the budget in anticipation of a budget reduction due to register loss, or due to funding transfer of the money schools are paying to cover exam scoring. This is done to ensure that funds reserved for specific use and are not budgeted for other purposes.

#### ***IV. Why are there partial Positions, or fractions, on the report?***

Some of the reasons why schools have partial positions, for example, 0.2 or 0.6, are:

- Staff are shared with other schools and budgeted partially in each school. These types of staff are known as “Itinerant” staff. Examples may include speech teachers or SBST social workers
- Staff having split assignments within the same school and appear as partial positions in each section. An example would be a Dean who is also a History Teacher and is listed as a partial position in each section.



## Glossary of Terms in the Summarized Budget View

Please note that all values below are entered by the Principal. A value of [not entered] indicates that no value was entered by the Principal.

**Academies:** Schools can opt to divide their Tables of Organization into sub-units called Academies. They may opt to do this to identify programs within schools, or specific sites in the case of Citywide Special Education which operates a single school in multiple locations. Academies are named by the Principal. Schools that do not have academies have all their budgets scheduled under Main School. (See also Main School).

**Assignment:** A required Galaxy field in most non-Teacher sections of the Table of Organization which briefly describes the job function of the item. This field does not appear in Teacher, SAPIS, SBST or OTPS sections because sufficient information about the item is provided in other fields.

**Budget:** The budget amount is the cost to the school of the item or group of items. It is not necessarily a person’s actual salary. Most teacher positions are budgeted at the school’s average salary which reflects the expected average of all teachers, including the value of salary adjustments such as steps, increments, longevity and collective bargaining increases. Other positions such as mandated related service providers (Speech and Counseling), School-Based Support Team (SBST, also known as IEP Team) members, Occupational and Physical Therapists, and IEP paraprofessionals are budgeted at a citywide average salary. Most other positions in the school are budgeted at a value that reflects actual salaries plus the expected value of other salary adjustments such as steps, longevity, differentials and collective bargaining increases. Individual people may not necessarily receive the value of these adjustments; as it is estimated across all positions overall.

Budget amounts for reimbursable funded items include fringe benefits.

For all annual positions, the budget amount is pro-rated for the assignment dates. If a person begins work in October, rather than September, their budget amount reflects only 9 months, rather than 10.

For OTPS items, the budget amount is the actual amount budgeted for the item. It includes no adjustments.

**Grade:** For Teachers and Paraprofessionals, this field indicates the grade level or levels of their classes. Note that some classes or services are multi-graded, including some self-contained special education classes.

**Type of Class/Service:** A required field in all Teacher and Special Needs sections which identifies both the instructional model/staffing ratio and type of student in a class. Examples are whole class (refers to general education), reduced class size (refers to general education), push-in, pull-out, collaborative team teaching (also known as integrated co-teaching), self-contained special education, etc. For Citywide Special Education, this field contains the staffing ratio of students to teachers to paras and the classification on the Special Education Continuum of Services, e.g., 12:1:4 6R.

**Main School:** When schools have academies, budget items such as principals, school secretaries and other school-wide costs are listed under the Main school. For schools that do not have academies, all costs are listed under Main School.

**Organization Category:** A high level classification that indicates the type of service for Per Session activities.

**Positions:** This field displays the total number of people associated with the budget item and budget amount listed. Positions may be less than a whole number if a staff person is split between subjects or assignments (e.g., 0.5 English, 0.5 Social Studies), if the staff person is split between schools, or if there is a permanent part-time staff person (F status) associated with this budget item.

**Subject:** A required field in all Teacher sections that identifies the subject being taught by the person. The exception is the Classroom Teacher section, since elementary teachers are not subject specific, and Special Needs, where the Assignment field is used to describe what teachers are doing.

**Title:** A required Galaxy field that shows the title of the individual or item, displayed in the following sections: Teachers, Guidance/ Social Workers, Paraprofessionals, School Aides and Other Support Staff, Professional/Curriculum and Staff Development, Per Diem, Per Session, OTPS and People Working Partial Year sections.

#### **Other Terms Seen in the Report:**

**SETSS:** Special Education Teacher Support Services. This is an IEP mandated push-in or pull-out program for students to provide additional support in reading, math, etc. (Formerly called Resource Room).

**IEP:** Individualized Education Program. IEP Paras are those who provide mandated services as per a student's IEP.

***Integrated Co-Teaching (ICT) or Collaborative Team Teaching (CTT):*** An instructional model that provides services to special education students in a general education setting with a general and special education teacher.

**Section 504:** This indicates that a paraprofessional is providing assistance to student with an IEP pursuant to Section 504 of the Americans with Disabilities Act.