

# Definitions—School Funding Transparency Visualization

## Student Demographics

*K-12 Free and Reduced Price Lunch %.* The percentage of students in a school eligible to receive free or reduced-price lunch based on household income limits through the federal National School Lunch Program (household income below 185 percent of the federal poverty level).

*K-12 English Language Learner %.* The percentage of students in a school who speak or understand a language other than English and require support in order to become proficient in English, and are identified pursuant to Part 154 of the Regulations of the Commissioner of Education.

*K-12 Students with Disabilities %.* The percentage of students in a school who, because of mental, physical, or emotional reasons, have been identified as having a disability and require special services and programs as approved by the State Education Department.

## Per Pupil Funding by Object of Expenditure

*Teacher Salaries.* The estimated salary and other personal service expenditures per pupil for teachers of K-12, prekindergarten, and preschool special education students at an individual school. Teachers in this category include all traditional classroom teachers, reading teachers and specialists, reading and literacy coaches, bilingual/ESL/ENL teachers, art teachers, and music teachers. This category does not include salaries for paraprofessional staff such as teacher aides, classroom assistants, aides to students with disabilities, interpreters, ESL/bilingual assistants, behavioral aides, and program aides.

*All Other Salaries.* The estimated salary and other personal service expenditures per pupil for paraprofessional staff and all other non-instructional staff (excluding food service staff and custodial staff) at an individual school. Staff in this category include guidance counselors, principals, and administrative staff, as well as nurses, social workers, speech pathologists, librarians, therapists, teacher aides, classroom assistants, aides to students with disabilities, interpreters, ESL/bilingual assistants, behavioral aides, and program aides.

*Employee Benefits.* The estimated expenditures per pupil for the costs of employee benefits provided to staff at an individual school, allocated based on each district's average fringe rate multiplied by the sum of the school's salaries and other personal service expenditures.

Employee benefits expenditures allocated in this way include medical, prescription, vision, and dental plans; the employer share of Social Security payroll taxes; and pension plans; but exclude other post-employment benefits (OPEB).

*BOCES Services.* The estimated expenditures per pupil for the instructional services of boards of cooperative educational services (BOCES) supporting an individual school. These services may include part-time special education, career and technical education, and/or other student programming; itinerant services for students (e.g., occupational therapy, speech therapy, psychological services); and/or other student enrichment services provided by BOCES. District tuition payments for students enrolled in BOCES programs on a full-time basis are not included in these expenditures.

*All Other.* The estimated expenditures per pupil which support all school-level costs other than instructional and non-instructional salaries, employee benefits, and BOCES services. These expenditures can include miscellaneous contractual services; school/classroom equipment, materials, and supplies; and other school-specific costs.

*Central District Costs.* The estimated expenditures per pupil representing an individual school's share of district-level expenditures on central district operations (e.g., board of education, central district staff), district academic support (e.g., teacher professional development, curriculum development), and non-pension post-employment benefits to retired employees of the district.

## **Per Pupil Funding by Purpose of Expenditure**

*General Education K-12.* The estimated expenditures per pupil for all general educational programming at the K-12 level at an individual school. These expenditures include instructional and paraprofessional salaries, employee benefits, school and classroom supplies, textbooks, and all other costs specific to a school's K-12 general education programming other than school administration costs (e.g., school principals, administrators, and supervisors), pupil support costs (e.g., guidance counselors, health services, social work services, interscholastic athletics), and instructional media costs (e.g., school library materials).

*Pre-K.* If applicable, the estimated expenditures per pupil for all general educational prekindergarten programming at an individual school. These expenditures include instructional and paraprofessional salaries, employee benefits, school and classroom supplies, and all other costs specific to a school's prekindergarten programming other than school administration costs, pupil support costs, and instructional media costs.

*Special Education K-12.* The estimated expenditures per pupil for all educational programming for students with disabilities at the K-12 level at an individual school. These expenditures include instructional and paraprofessional salaries, employee benefits, school and classroom supplies, and all other costs specific to a school's K-12 special education programming other than school administration costs, pupil support costs, and instructional media costs.

*Preschool Special Education.* If applicable, the estimated expenditures per pupil for all educational programming for preschool students with disabilities at an individual school. These expenditures include instructional and paraprofessional salaries, employee benefits, school and classroom supplies, and all other costs specific to a school's preschool special education programming other than school administration costs, pupil support costs, and instructional media costs.

*School Administration.* The estimated expenditures per pupil supporting principals, vice principals, administrators, and/or supervisors at an individual school.

*Instructional Media.* The estimated expenditures per pupil supporting the purchasing and maintenance of school library and audiovisual materials, the development and delivery of educational television programming, and/or the administration of computer-assisted instruction at an individual school.

*Pupil Support Services.* The estimated expenditures per pupil for non-instructional pupil support services at an individual school. These expenditures include pupil support staff salaries and employee benefits (e.g., guidance counselors, health and social workers), cocurricular activities (e.g., orchestra and band programs, school yearbook development and publication), intramural and interscholastic athletics, school store operations, and other costs serving student non-instructional needs.

*Central District Costs.* The estimated expenditures per pupil representing an individual school's share of district-level expenditures on central district operations (e.g., board of education, central district staff), district academic support (e.g., teacher professional development, curriculum development), and non-pension post-employment benefits to retired employees of the district.