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## Funding Our Schools

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### 2022-2023 Budget

For the 2022-2023 school year, our total budget is \$38 billion. Of that:

- New York City provides 54%
- NY State provides 36%
- The Federal government and other sources provide 10%

### Capital Budget

The DOE also has a separate capital budget of over \$20 billion to build new schools, renovate existing schools, and purchase equipment over five years. This capital budget is administered by the [NYC School Construction Authority](#). 



# School Budgets



## Fair Student Funding

Fair Student Funding (FSF) is the main source of money for most schools. With input from the School Leadership Team, principals decide how to spend these funds to meet basic educational needs.

FSF is based on the number of students enrolled at each school and the needs of those students. This budgeting method is called a weighted pupil-funding model.

You can find out more information about [FSF on our InfoHub](#) .

You can also view the following information about any school's FSF budget:

- The [Fair Student Funding Overview](#)  explains how each school's FSF amount is calculated. It also details how the school's funding has changed from the previous year.
- The [Fair Student Funding Detail](#)  shows the number of students in each FSF category. It also shows the changes from the previous year in each category.

## School Allocation Memoranda (SAMs)

In addition to FSF, schools receive other funding through School Allocation Memoranda (SAMs). SAMs give money to schools for specific purposes. Schools can then budget for the needed services, such as teachers and supplies.


You can find [SAMs on our Infohub](#) . The written description in each SAM provides:

- purpose of the funds
- background about the funds
- source of the funds
- how the funds should be used



# Financial Reporting

## Other Financial Reports

We publish other [financial reports on our InfoHub](#) . These are required by law and include:

- Financial Status Reports (FSRs)
  - Are published six times a year
  - Give updates about the budget for the current year
- Audited Financial Statements
  - Are published annually
  - Evaluate the financial condition of the DOE by Generally Accepted Accounting Principles
- School-Based Expenditure Reports
  - Are published once per year
  - Estimate per pupil spending in each fiscal year
    - Estimates are based on school data (such as registers) and the total dollars spent at the school
- New York State School Transparency Forms
  - Are published once per year
  - Represent DOE budget projections system wide and on a per-school basis as per State-defined reporting categories.

**Preliminary Update on ARP-ESSER and on Foundation Aid Funding**  available in:

English\_

[English](#)

## Funding

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