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Comptroller’s Analysis of DOE School Budget Cuts (FY 2022 to FY 2023)

Funding is allocated to individual schools in the NYC public school system based on an array of programs and formulas, but the core of school budgets comes from the enrollment-based Fair Student Funding formula. The Department of Education released the budgets of individual schools on June 3, 2022, based on their enrollment projections for the coming year.

For both FY 2022 and FY 2023, DOE offset some of the decline in funding that individual schools would have faced as a result of enrollment decline through “register relief,” through School Allocation Memo No. 45.

In order to assess the extent of the cuts facing individual schools due to enrollment declines, the Comptroller’s office compared the Fair Student Funding amounts for each school at the beginning of FY 2022 to their allocations in FY 2023, adjusting for register relief provided to schools in both years from stimulus funding (detailed in School Allocation Memo No. 45).*

$$(FSF-FY23 + SAM45-FY23) - (FSF-FY22 + SAM45-FY22)$$

= Enrollment-based funding loss adjusted for register relief

Based on these calculations, the Comptroller’s office found 1,166 schools (77% of all NYC public schools) faced funding cuts due to enrollment projections that totaled \$469 million. This represents an average cut of approximately \$400,000 to an individual school, or 8% of the average school budget.

	Number of Schools	Dollar Change
Schools with Cuts	1,116	- \$469,263,183
Schools with Increases	354	+ \$96,441,618
Total/Net	1520	- \$372,821,226

Average Cut in Dollars (for schools facing losses)	Average Cut by Percent of School Budgets (for schools facing losses)	Percent of Schools Facing Cuts
\$402,456	8%	77%

Look up Fair Student Funding amounts by school [here](#).

View register relief amounts (School Allocation Memo No. 45) [here](#).

View the Comptroller’s Office’s calculations [here](#).

*Schools also receive funding via “School Allocation Memos” for many other purposes, including Summer Rising, Pre-K and 3K, Career & Technical Education, etc. This formula was designed to provide the best “apples-to-apples” comparison of core FY22 and FY23 budgets, in order to assess enrollment-based funding loss, adjusted for register relief.