

How the City Shortchanges Independent Pre-K Programs

In August 2018, the New York City Department of Education published detailed school funding data that reveals that the City gives independent pre-K programs about a third of what it spends on its own pre-K programs.

The data can be found within the School Funding Transparency Form for FY 2019 (i.e. the 2018-19 school year) ([Available here on the DOE's website](#)). “**Part D - School-Level Spending on Prekindergarten and Community Schools Programming**” shows spending numbers for every DOE pre-K program. Row 1635 sets forth total enrollment and spending:

Prekindergarten Programs									
Projected Pre-K Enrollment					Projected Pre-K Funding				
	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Grants	Other State & Local Fundin	Federal Funding	Total Pre-K Spending
Total in District Schools	28,785	0	2,203	0	30,988	\$223,676,602	\$376,726,823	\$0	\$600,403,425

As indicated above, Total Pre-K Enrollment = 30,988 and Total “school level” Pre-K Spending = \$600,403,425. This total spending divided by this total enrollment results in the **average “school level” per-pupil spending for DOE pre-K programs: \$19,375.**

This does not, however, reflect all spending on pre-k programs, but rather only those that are considered to have been spent at the “school level,” which primarily means the costs of teachers and administrators. Most other costs are considered to be spent at the district level. These expenses include building, maintaining and operating buildings, curriculum development, professional development, central administration employees, and many other costs that are necessary to run a pre-K program whether you are district school system or an independent pre-K provider.

Whenever the DOE calculates actual per-pupil spending for a school, it includes both “school level” spending and also an allocation of centralized costs that are considered “instructional.”¹ These instructional, centralized costs are \$6,674 per student across all grade levels, pre-K to 12, as shown on **Part A - District-Level Information**,” Rows 81-82:

Total Central District Costs Included in School Allocations	\$6,421,241,853
Total Central District Costs per Pupil	\$6,674.00

You can see how this works out for an individual school by looking at the per pupil calculations for PS 1 The Bergen School. On the tab for **Part B**, the enrollment for PS 1 appears on Row 8 in Columns K and L: 1,101 students in grades K-12 and 125 pre-K students, for a total of 1,226. The funding

¹ Central costs that are considered non-instructional, and not counted toward per-pupil funding, include bussing, debt service, and school food. These are noted on Part A, rows 21-29.

calculations are set forth on the **Part C tab** at Row 8. PS 1 has “school level” costs of \$20,827,178, which works out to **\$16,987.91** per each of its 1,226 students (broken out on the Part C tab into \$15,599.37 per pupil in state and local funding, plus \$1,388.54 in federal funding). However, DOE then adds in \$6,674 per student (the “Central District Costs” of \$8,182,323 divided by 1,226 students) to get a total of \$23,661.91 in per pupil spending. This number is the far-right column (Column Y) on the Part C tab.

School Name	Per Pupil Allocation					Total School Funding per Pupil
	Total Funding by School	State & Local Funding per Pupil	Federal Funding per Pupil	Central District Costs	Total School Allocation w/ Central District Costs	
PS. 001 The Bergen	\$20,827,178	\$15,599.37	\$1,388.54	\$8,182,323	\$29,009,502	\$23,661.91

The same allocation is necessary to get the true cost of pre-k programs. PS 1 spends a total of \$2,314,086 at the school level for the 125 pre-k students its serves (\$18,512.69 per student) and then an additional \$6,674 must be allocated to get to the true total.

Since the City spends an average of \$19,375 per pupil in “school level” costs on pre-K, the City spends a total of **\$26,049 per child** (i.e. \$19,375 + \$6,674) on its own pre-k programs.

Moreover, the difference is even greater if you take into account what are considered “non-instructional” expenses such as bussing and debt service (which reflects the cost of building and renovating schools). **See Part A - District-Level Information Rows 21-29.** If you take the \$3,926,802,020 in total spending on bussing and debt service and allocate it evenly to the City’s approximately 962,000 district school students, that would equal \$4,081, which brings pre-k spending to **\$30,130 per student.**

Funding for Independent pre-k programs is shown on Row 1640 of “Part D - School-Level Spending”:

Projected Pre-K CBO Enrollment					Projected Pre-K CBO Funding			
4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending
42,950	2,316	770	0	46,036	\$306,928,025	\$39,421,737	\$106,926,310	\$453,276,072

As indicated in this screenshot, at CBO programs, total pre-K enrollment is 46,036 and total pre-K spending is \$453,276,072. This total spending divided by this total enrollment results in **average per-pupil spending for CBO pre-K programs of \$9,846.**

Thus, CBO programs get 33% as much total funding for pre-K students, or \$20,284 less per student.