



THE NEW YORK CITY DEPARTMENT OF EDUCATION
JOEL I. KLEIN, *Chancellor*

DIVISION OF BUDGET OPERATIONS AND REVIEW
52 Chambers Street, Room 319, New York, NY 10007
Phone: 212-374-4226 Fax: 212-374-5585
E-mail: msapien@nycboe.net

MATTHEW SAPIENZA
Budget Director (Acting)

BOR ALLOCATION MEMORANDUM NO. 27, FY 2003

DATE: March 5, 2003
TO: ALL SUPERINTENDENTS
FROM: Matthew Sapienza
SUBJECT: MODULE 5 ALLOCATION FOR LEAVE ENTITLEMENTS

Module 5 Special Purpose Leave Entitlement funds are provided to defray district costs associated with the termination/retirement of pedagogical staff – retirement leave, termination pay and forfeited sabbaticals. The types of leave entitlements and the allocation process are described in greater detail in the initial allocation memorandum, BOR Allocation Memorandum No. 1, FY2003, dated July 26, 2002, page 104. Community school district and high school leave entitlement allocations are summarized on the attached table.

Many FY'02 termination and forfeited sabbatical payments were charged to FY 2003, back pay, object code 049. Funds are not being allocated to cover back pay charges at this time. All leave entitlement back pay amounts will be combined with other back pay expenditures and credited to districts at the end of the year.

The leave entitlement allocation for community school districts and high schools is based on information entered into the Employee Information System (EIS) from April 11, 2002 through February 25, 2003. Allotments listed on the attached table will be placed in district budgets, quick-object-line codes:

CSD: 004577-053-5141
HS: 000800-053-5141

Budget modifications scheduling the lump sum should be prepared as soon as possible. Please note that allocation details will be emailed under separate cover to the Director of Operations.

Attachment
MS:MG:BF:ak

E-mail: Directors of Operations

FY'03 MODULE 5 LEAVE ENTITLEMENT ALLOCATION - SUMMARY

<u>District</u>	<u>Retirement Leave</u>	<u>Termination & Forfeit. Sabb Charged to 046</u>	<u>Leave Entitlement Allocation</u>	<u>NO ALLOCATION Leave Entitlement Charged to 049* -Backpay</u>
1	\$74,203	\$280,987	\$355,190	\$50,584
2	93,185	637,857	731,042	46,053
3	40,315	341,408	381,723	73,146
4	52,141	363,608	415,749	52,874
5	69,862	132,840	202,702	48,912
6	45,228	698,023	743,251	35,802
7	0	236,482	236,482	10,272
8	31,502	592,877	624,379	63,069
9	193,800	798,403	992,203	56,638
10	142,228	722,375	864,603	76,232
11	171,022	775,545	946,567	103,627
12	16,425	571,083	587,508	18,530
13	0	241,886	241,886	28,981
14	38,653	484,257	522,910	69,085
15	106,959	540,546	647,505	117,210
16	0	79,433	79,433	15,177
17	117,299	280,817	398,116	16,713
18	59,878	494,269	554,147	28,277
19	132,813	767,748	900,561	42,570
20	105,824	673,164	778,988	61,268
21	55,530	737,878	793,408	18,168
22	72,130	919,781	991,911	29,958
23	74,151	285,560	359,711	11,590
24	163,183	779,995	943,178	127,517
25	148,345	909,283	1,057,628	34,387
26	139,121	782,578	921,699	42,162
27	76,336	793,264	869,600	124,561
28	38,278	622,596	660,874	20,174
29	117,756	641,735	759,491	72,900
30	104,946	420,616	525,562	46,724
31	409,647	1,494,134	1,903,781	42,813
32	17,420	362,705	380,125	70,631
81	0	607	607	47
85	67,854	419,521	487,375	34,227
91	0	0	0	0
71	437,150	1,733,776	2,170,926	146,526
72	491,228	1,820,691	2,311,919	88,617
73	158,687	1,644,648	1,803,335	97,509
74	0	175,038	175,038	9,129
76	325,828	1,857,167	2,182,995	37,533
77	398,584	3,055,795	3,454,379	187,922
79	109,830	951,950	1,061,780	66,291
92	0	0	0	0
93	0	0	0	0
94	0	46,529	46,529	0
Total	4,897,341	30,169,455	35,066,796	\$2,324,406
CSD	2,976,034	18,883,861	21,859,895	\$1,690,879
HS	1,921,307	11,285,594	13,206,901	\$633,527

**Backpay - funds are not being allocated to cover charges at this time. All back pay amounts will be combined with other back pay expenditures and allocated to districts at the end of year.*