



THE NEW YORK CITY DEPARTMENT OF EDUCATION

JOEL I. KLEIN, *Chancellor*

DIVISION OF BUDGET OPERATIONS AND REVIEW

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MATTHEW SAPIENZA

Budget Director (Acting)

MEMORANDUM

DATE: January 10, 2003

TO: **CARMEN FARIÑA, SUPERINTENDENT
COMMUNITY SCHOOL DISTRICT 15**

**REYES IRIZARRY, SUPERINTENDENT
BASIS HIGH SCHOOL SUPERINTENDENCY, DISTRICT 76**

FROM: Marshall Goldman

SUBJECT: REDISTRIBUTION OF DISTRICT 92's BUDGET TO DISTRICTS 15 AND 76

The Secondary School for Law, Journalism and Research (LJR), 462K, opened in FY'02 under the administrative jurisdiction of District 92. At the start of the current school year, the Department of Education agreed to have LJR operate as a District 15 and 76 (BASIS) collaborative school. The reapportionment of District 92 allocations to Districts 15 and 76 is presented in this memorandum.

All District 92 allocations are reallocated to Districts 15 and 76 with the exception of the summer program. Since the program has concluded, nothing would be accomplished at this time by its transfer. Allocation calculations utilize LJR middle and high school pupil data. Where the data is unavailable, allocation calculations use the same proportion as the middle and high school registers. Table 1 summarizes each district's share of District 92's budget. Detailed allocation amounts are displayed on Tables 2 and 3.

A budget modification scheduling the amounts on Table 1 should be prepared as soon as possible. Account code changes, journal entries and other actions required to remove expenditures from the District 92 budget should immediately follow the budget modification.

Attachments: Tables 1 through 3
MG:TS:pav

Email: Magda Dekki Michael Gagliardotto
Karen Moser Maria Segura

TABLE 1
REDISTRIBUTION OF DISTRICT 92 TO DISTRICTS 15 and 76
SUMMARY

<u>ALLOCATION ITEM**</u>		<u>ALLOCATION*</u>	<u>CSD 15</u>	<u>BASIS HSS 76</u>	<u>DIFFERENCE</u>
TAX LEVY BUDGET					
MODULE 2	Instructional Services	\$2,964,921	\$1,585,174	\$1,601,936	\$222,189
MODULE 4	NYSL Textbook	48,584	31,008	17,576	0
MODULE 4	NYS Library	5,042	3,218	1,824	0
MODULE 4	NYS Software	9,545	6,092	3,453	0
MODULE 4	NYS Hardware	8,960	5,719	3,241	0
MODULE 5	Project Arts	53,680	34,259	19,421	0
MODULE 5	Instructional Materials	5,227	3,336	1,891	0
MODULE 5	Instructional Supplies	12,300	9,493	4,400	1,593
MODULE 5	School Leadership Team	13,712	0	13,712	0
MODULE 5	SE Pupil Declassification	1,300	0	1,300	0
MODULE 5	Surplus Rollover	249,000	158,917	90,083	0
MODULE 5	In School Suspension	4,184	2,670	1,514	0
SN/AIS	Special Needs/AIS	359,333	229,334	129,999	0
SN/AIS	Related Services Preliminary Adj	(31,000)	0	(31,000)	0
	School Technology Infrastructure	5,846	3,731	2,115	0
<i>BOR NO. 13</i>	Conflict Resolution	<u>0</u>	<u>1,304</u>	<u>0</u>	<u>1,304</u>
TOTAL TAX LEVY ADJUSTMENTS		\$3,710,634	\$2,074,255	\$1,861,465	\$225,086
REIMBURSABLE BUDGET					
Chapter 53	Special Needs/AIS	\$17,484	\$11,159	\$6,325	\$0
DRUG	State	10,758	6,866	3,892	0
DRUG	Federal	8,312	5,305	3,007	0
DRUG	Local	1,535	1,155	555	175
ERSSA	Special Needs/AIS	11,137	7,108	4,029	0
IDEA	Special Needs/AIS	68,620	43,795	24,825	0
State Magnet	Per Capita	106,801	3,371	38,638	(64,792)
State Magnet	OTPS New Schools	110,200	0	110,200	0
Part 154	Bilingual LEP	26,933	17,189	9,744	0
PCEN	Special Needs/AIS	84,394	53,862	30,532	0
PCEN	Bilingual LEP	28,353	18,095	10,258	0
SIG/IPP	Special Needs/AIS	14,914	9,518	5,396	0
State Stand.	State Standards	28,663	16,698	10,370	(1,595)
Title I	Per Capita	6,233	0	6,233	0
Title II, Part A	PD, Recruit. & Retention	5,838	3,726	2,112	0
Title II, Part D	School Technology Infrastructure	5,510	3,517	1,993	0
Title V	Innovative Programs	6,102	3,894	2,208	0
<i>BOR NO. 18</i>	FEMA (Lost Instructional Time)	<u>44,890</u>	<u>28,650</u>	<u>16,240</u>	<u>0</u>
TOTAL REIMBURSABLE ADJUSTMENTS		\$586,677	\$233,908	\$286,557	(\$66,212)
GRAND TOTAL		\$4,297,311	\$2,308,163	\$2,148,022	\$158,874

* Allocations are from BOR Allocation Memorandum No. 1 unless otherwise indicated.

** Summer Literacy allocation presented in BOR#1 not included, remains in District 92.

TABLE 2 DISTRICT 92 ADJUSTMENTS

*Assumes distribution proportionate to the register distribution.

ALLOCATION	<u>HSS 92</u> Assumed Register = 832			<u>CSD 15</u> Assumed Register = 531			<u>HSS 76</u> Assumed Register = 301		
			<u>Amount</u>			<u>Amount</u>			<u>Amount</u>
MODULE 2: Instructional Services (See Table 3)			\$2,964,921			\$1,585,174			\$1,601,936
MODULE 4	<u>Per Capita</u>	<u>Amount</u>		<u>Register</u>	<u>Amount</u>		<u>Register</u>	<u>Amount</u>	
NYS Textbook	\$58.3947	\$48,584		531	\$31,008		301	\$17,576	
NYS Library	\$6.0605	\$5,042		531	\$3,218		301	\$1,824	
NYS Software	\$11.4722	\$9,545		531	\$6,092		301	\$3,453	
NYS Hardware	\$10.7697	\$8,960		531	\$5,719		301	\$3,241	
MODULE 5	<u>Per Capita</u>	<u>Amount</u>		<u>Register</u>	<u>Amount</u>		<u>Register</u>	<u>Amount</u>	
Project Arts	\$64.5187	\$53,680		531	\$34,259		301	\$19,421	
Instructional Materials	\$6.2827	\$5,227		531	\$3,336		301	\$1,891	
Instructional Supplies	<u>Rate</u>	<u>Positions</u>	<u>Amount</u>	<u>Distribution</u>	<u>Positions</u>	<u>Amount</u>	<u>Distribution</u>	<u>Positions</u>	<u>Amount</u>
GE Teacher*	\$200	59	\$11,800	63.82%	38	\$7,600	36.18%	21	\$4,200
SE Teacher*	150	2	300	63.82%	1	150	36.18%	1	150
Social Worker, Counselor*	150	1	150	63.82%	1	150	36.18%	0	0
GE & SE AP Supervisor	50	1	50	63.82%	n/a	0	36.18%	1	50
Lab Spec.*	50	0	0	63.82%	0	0	36.18%	0	0
Principal Choice	\$3	<u>Register</u> n/a		531	\$1,593		<u>Register</u> n/a		\$0
School Leadership Team			<u>Amount</u> \$13,712	<i>All Funds in HSS 76</i>					<u>Amount</u> \$13,712
SE Pupil Declassification			\$1,300						\$1,300
Surplus Rollover*			<u>Amount</u> \$249,000	<u>Distribution</u>	<u>Amount</u> \$158,917		<u>Distribution</u>	<u>Amount</u> \$90,083	
InSchool Suspension*			\$4,184	63.82%	\$2,670		36.18%	\$1,514	
RELATED SERVICE ADJUSTMENT- (HS CSE)			<u>Amount</u> (\$31,000)	<u>Amount</u> \$0					<u>Amount</u> (\$31,000)
SPECIAL NEEDS/AIS			<u>Amount</u>	<u>Distribution</u>	<u>Amount</u>		<u>Distribution</u>	<u>Amount</u>	
Tax Levy*			\$359,333	63.82%	\$229,334		36.18%	\$129,999	
ERSSA*			\$11,137	63.82%	\$7,108		36.18%	\$4,029	
IDEA*			\$68,620	63.82%	\$43,795		36.18%	\$24,825	
PCEN*			\$84,394	63.82%	\$53,862		36.18%	\$30,532	
CHAPTER 53*			\$17,484	63.82%	\$11,159		36.18%	\$6,325	
SIG*			\$14,914	63.82%	\$9,518		36.18%	\$5,396	
STATE MAGNET			<u>Amount</u>	<u>Per Capita</u>	<u>Register</u>	<u>Amount</u>	<u>Per Capita</u>	<u>Register</u>	<u>Amount</u>
Per Capita			\$106,801	\$6.3493	531	\$3,371	\$128.3666	301	\$38,638
OTPS New Schools (Grade 10 Phase In)			\$110,200	<i>All Funds in HSS 76</i>					\$110,200
BIL/LEP			<u>Amount</u>	<u>Distribution</u>	<u>Amount</u>		<u>Distribution</u>	<u>Amount</u>	
PART 154*			\$26,933	63.82%	\$17,189		36.18%	\$9,744	
PCEN*			\$28,353	63.82%	\$18,095		36.18%	\$10,258	

TABLE 2 DISTRICT 92 ADJUSTMENTS

*Assumes distribution proportionate to the register distribution.

ALLOCATION	<u>HSS 92</u> Assumed Register = 832			<u>CSD 15</u> Assumed Register = 531			<u>HSS 76</u> Assumed Register = 301			
STATE STANDARDS	<u>Amount</u>			<u>Per Capita</u>	<u>Register</u>	<u>Amount</u>	<u>Per Capita</u>	<u>Register</u>	<u>Amount</u>	
			\$28,663	\$31.4472	531	\$16,698	\$34.4508	301	\$10,370	
TITLE I: PER CAPITA	<u>Amount</u>			<i>All Funds in HSS 76</i>			<u>Amount</u>			
Non T1 School, funds target Students in Temporary Housing			\$6,233						\$6,233	
TITLE II, PART A (PD, Recruit. & Retention)	<u>Per Capita</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	
Register Factor	\$3.1303	\$2,604		531	\$1,662		301	\$942		
Poverty Factor*		3,234		<u>Distribution</u>	\$2,064		<u>Distribution</u>	\$1,170		
Fixed		n/a	\$5,838	63.82%	n/a	\$3,726	36.18%	n/a	\$2,112	
TITLE II, PART D (School Technology Infrastructure)	<u>Per Capita</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	
Variable	\$13.6492	\$11,356		531	\$7,248		301	\$4,108		
Fixed		n/a	0		n/a			n/a		
Tax Levy Share (51.4815%)		<u>Distribution</u>	\$5,846		<u>Distribution</u>	\$3,731		<u>Distribution</u>	\$2,115	
Reimbursable Share (44.5185%)		51.4815%	\$5,510		48.5185%	\$3,517		48.5185%	\$1,993	
TITLE V (Innovative Programs)	<u>Per Capita</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	
Register Factor	\$1.4047	\$1,169		531	\$746		301	\$423		
Poverty Factor*		4,933	\$6,102	<u>Distribution</u>	3,148	\$3,894	<u>Distribution</u>	1,785	\$2,208	
	<u>JHS</u>									
DRUG: LOCAL	<u>Per Capita</u>	<u>Per Capita</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>
Per Capita	2.10	1.77	\$1,473		531	\$1,115		301	\$533	
Abuse Factor*			\$62		<u>Distribution</u>	\$40		<u>Distribution</u>	\$22	
Performance Factor			\$0	\$1,535	63.82%	\$0	\$1,155	36.18%	\$0	\$555
					n/a					
DRUG: STATE	<u>Per Capita</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	
Per Capita	12.16	\$10,117		531	\$6,457		301	\$3,660		
Abuse Factor*		\$641		<u>Distribution</u>	\$409		<u>Distribution</u>	\$232		
Performance Factor		\$0	\$10,758	63.82%	\$0	\$6,866	36.18%	\$0	\$3,892	
DRUG: FEDERAL	<u>Per Capita</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	<u>Register</u>	<u>Amount</u>	<u>TOTAL</u>	
Per Capita	9.35	\$7,775		531	\$4,962		301	\$2,813		
Abuse Factor*		537	\$8,312	<u>Distribution</u>	343	\$5,305	<u>Distribution</u>	\$194	\$3,007	
				63.82%			36.18%			
CONFLICT RESOLUTION (BOR NO. 13)			<u>Amount</u>	<u>Per Capita</u>	<u>Register</u>	<u>Amount</u>		<u>Register</u>	<u>Amount</u>	
			\$0	2.455	531	\$1,304		301	\$0	
FEMA (BOR NO. 18)			<u>Amount</u>		<u>Register</u>	<u>Amount</u>		<u>Register</u>	<u>Amount</u>	
			\$44,890		531	\$28,650		301	\$16,240	

TABLE 3 MODULE 2 - BASIC INSTRUCTIONAL SUPPORT

COMMUNITY SCHOOL DISTRICT 15

Pupil Teacher Ratio (PTR) <i>Class Size/Teacher Per Class</i>	<u>Class Size</u> 33	<u>Teacher Per Class</u> 1.40	<u>PTR</u> 23.5714	
Base No. of Teachers (BNTCH) <i>Register/PTR</i>	<u>Register</u> 531	<u>PTR</u> 23.5714	<u>BNTCH</u> 22.53	
Base Allocation		<u>AvgTchSal</u> \$55,430	<u>BNTCH</u> 22.53	<u>Amount</u> \$1,248,838
Supporting Percent		<u>BASE</u> \$1,248,838	<u>Spprtng. %</u> 5%	<u>Amount</u> \$62,442
Occasional Absence <i>See BOR#2 for Rate Adjustment</i>	<u>Days</u> 8	<u>District Rate</u> \$134.19	<u>BNTCH</u> 22.53	<u>Amount</u> \$24,186
School Organization	<i>Not Applicable (Provided in HS Allocation)</i>			
Supporting Title I JHS	<i>Not Applicable</i>			
Marginal Breakage	<u>No. of Grades</u> 3	<u>Grades per Teacher</u> 20	<u>AvgTchSal</u> \$55,430	<u>Amount</u> \$8,315
Part 154 Transfer	<i>Not Applicable</i>			
District Support	<i>Not Applicable</i>			
Supporting Per Capita	<u>Register</u> 531	<u>Per Capita</u> \$454.60		<u>Amount</u> \$241,393
TOTAL MODULE 2 ALLOCATION				\$1,585,174

HIGH SCHOOL SUPERINTENDENCY 76 BASIS

<i>Register x Weighted Curriculum Index Class Size x Teacher Instructional Periods</i>					
Base No. of Teachers (BNTCH)	$\frac{301}{34}$	x	$\frac{6.78}{5}$	=	12.00
Base Allocation			<u>AvgTchSal</u> \$59,900	<u>BNTCH</u> 12.00	<u>Amount</u> \$718,800
Supporting Percent			<u>BASE</u> \$718,800	<u>Spprtng. %</u> 6.39%	<u>Amount</u> \$45,931
School Organization					<u>Amount</u> \$625,000
District Support	<i>Not Applicable</i>				
Supporting Per Capita	<u>Register</u> 301		<u>Per Capita</u> \$705.00		<u>Amount</u> \$212,205
TOTAL MODULE 2 ALLOCATION					\$1,601,936