



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: March 5, 2003

**TO: DR. EVELYN W. CASTRO, Ed.D. SUPERINTENDENT
 COMMUNITY SCHOOL DISTRICT 17**

**DR. SANDRA KASE, Ed.D., SUPERVISING SUPERINTENDENT
 CHANCELLOR'S DISTRICT, DISTRICT 85**

FROM: Marshall Goldman

SUBJECT: ADJUSTMENT TO BOR ALLOCATION MEMORANDUM No. 26

Allocation adjustments presented in the mid-year allocation, memo #26, were calculated with PS-092M showing as a District 17 school. The school appropriately belongs to District 85. The miss-assignment of the school inflates District 17's register increase while overstating District 85's register loss. The error is a result of confusion stemming from the transfer of two schools with the 092 ID – PS-092K transferred from District 85 to District 17 and PS-092M transferred from District 5 to District 85.

There are 558 pupils on register at PS-092 in Manhattan. Moving the school to District 85 produces the following allocation adjustment:

	<u>DISTRICT 17</u>	<u>DISTRICT 85</u>
Module 2	(\$1,420,809)	\$1,484,386
Module 4: NYSTL	(32,533)	0
Module 5: Instructional Supplies	(1,674)	1,674
Module 5: Register Growth	(21,210)	0
TOTAL ADJUSTMENTS	<u>(\$1,476,226)</u>	<u>\$1,486,059</u>

A breakdown of the adjustments are shown on Tables 1 and 2. Allotments will be placed in each district's tax levy budget, quick-object-line codes: 004577-053-5141. A budget modification scheduling the funds should be prepared as soon as possible.

I apologize for any inconvenience this may have caused.

Attachment: Tables 1 and 2
 MG:BF:ak

E-mail: Ken Reeves Evy Acero DeGuzman
 Marlene Siegel Erwin Silverstein

TRANSFER OF REGISTERS FOR SCHOOL M092 FROM D17 TO D85

TABLE 1

REVISED: MODULE 2 ALLOCATION ADJUSTMENT

<u>CSD</u>	<u>BASE</u>	<u>PERCENT</u>	<u>ABSENCE</u>	<u>PER CAPITAL</u>	<u>TOTAL</u>	<u>MIDYR BOR #26</u>	<u>ALLOCATION ADJUSTMENT</u>	<i>Rates:</i>	<i>ATS</i>	<i>PerDiem</i>
17	\$744,604	\$37,230	\$15,057	\$143,654	\$940,545	\$2,361,354	(\$1,420,809)		\$54,311	\$137.28
85	\$0	\$0	\$0	\$0	\$0	(\$1,484,385)	\$1,484,385		\$55,503	\$145.44
		5.00%	+8;DAYS	\$454.60						

REVISED: MODULE 4 MIDYEAR ALLOCATION ADJUSTMENT NEW YORK STATE TEXTBOOK LAW (NYSTL)

<u>CSD</u>	<u>Revised GE & SE Register</u>	<u>Entitlement</u>	<u>Preliminary Allocation</u>	<u>Revised Entitlement</u>	<u>Midyr BOR #26</u>	<u>Allocation Adjustment</u>
17	22,257	\$1,297,673	\$1,279,953	\$17,720	\$50,253	(\$32,533)
85	20,997	\$1,224,210	\$1,254,317	\$0	\$0	\$0
		rate:	\$58.3040			

REVISED: MODULE 5 MIDYEAR ALLOCATION ADJUSTMENT INSTRUCTIONAL SUPPLIES - PRINCIPAL CHOICE (ONLY)

<u>CSD</u>	<u>Revised GE & SE Register</u>	<u>Entitlement</u>	<u>Preliminary Allocation</u>	<u>Revised Entitlement</u>	<u>Midyr BOR #26</u>	<u>Adjustment Allocation</u>
17	22,257	66,771	62,256	4,515	6,189	(\$1,674)
85	20,997	62,991	74,211	(11,220)	(12,894)	\$1,674
		rate:	\$3.00			

REVISED: MODULE 5 MIDYEAR ALLOCATION ADJUSTMENT REGISTER GROWTH, CLASSROOM FURNITURE

<u>CSD</u>	<u>Revised Oct 31, 2002 Register</u>	<u>Audited Oct 31, 2001 Register</u>	<u>Growth (not less than zero)</u>	<u>Revised Entitlement</u>	<u>Midyr BOR #26</u>	<u>Adjustment Allocation</u>
17	21,167	21,344	0	0	21,210	(\$21,210)
85	19,799	20,593	0	0	0	\$0
		rate:	\$70			

TOTAL TAX LEVY ADJUSTMENT

	<u>DIST 17</u>	<u>DIST 85</u>	<u>TOT ADJ</u>
Module 2	(\$1,420,809)	\$1,484,385	\$63,576
Module 4	(\$32,533)	\$0	(\$32,533)
Module 5	(\$22,884)	\$1,674	(\$21,210)
Total	(\$1,476,226)	\$1,486,059	\$9,833

TRANSFER OF REGISTERS FOR SCHOOL M092 FROM D17 TO D85

TABLE 2

REVISED: FINAL OCTOBER 31, 2002 REGISTERS

<u>CSD</u>	<u>GenEd</u>	<u>SpecEd</u>	<u>Total</u>	<u>BOR #26</u>	<u>Difference</u>
17	21,167	1,090	22,257	22,815	(558)
85	19,799	1,198	20,997	20,439	558

REVISED: CHANGE IN GENERAL EDUCATION REGISTERS (PROJ. VS FINAL)

<u>CSD</u>	<u>ACTUAL Register (REVISED)</u>					<u>PROJECTED VS FINAL</u>		
	<u>Early Grd</u>	<u>Elementary</u>	<u>JHS T1</u>	<u>JHS NT1</u>	<u>Total</u>	Projected	Change	
						Register	Unadjusted	After HH
17	9,510	5,983	5,674	0	21,167	20,851	316	316
85	8,900	5,124	5,775	0	19,799	19,935	(136)	0

REVISED: CHANGE IN BASE NUMBER OF TEACHERS (PROJ. VS FINAL)

<u>CSD</u>	<u>ACTUAL Base No. of Teachers (REVISED)</u>					<u>PROJECTED VS FINAL</u>		
	<u>Early Grd</u>	<u>Elementary</u>	<u>JHS T1</u>	<u>JHS NT1</u>	<u>Total</u>	Projected	Change	
						Register	Unadjusted	After HH
17	456.48	224.36	264.79	0.00	945.63	931.92	13.71	13.71
85	473.48	212.97	269.50	0.00	955.95	961.39	(5.44)	0.00