



BOARD OF EDUCATION OF THE CITY OF NEW YORK

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DIVISION OF BUDGET OPERATIONS AND REVIEW

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MARJORIE BLUM
Executive Director

BOR ALLOCATION MEMORANDUM NO. 51, FY 2001

DATE: October 24, 2001

TO: **COMMUNITY SCHOOL DISTRICT SUPERINTENDENTS**

FROM: Marjorie Blum, Executive Director
Division of Budget Operations and Review

SUBJECT: **FY 2001 AVERAGE TEACHER SALARY: FINAL ADJUSTMENT**

This memorandum presents the final average teacher salaries for Fiscal Year 2000-2001. Initial average teacher salary projections were modified at midyear. Those midyear average teacher salaries are now being adjusted to reflect the actual end of year condition. The initial, midyear and end of year (EOY) teacher salaries are listed on Table 1.

The EOY average teacher salaries are based on data reported by the Employee Information System (EIS). Through use of this data, teacher payrolls have been constructed for each month reflecting retroactive changes to status, salary and account codes. Table 2 displays the month by month construct. The technical process of the average salary computation and allocation adjustment is described in Attachment A.

There may be payroll transactions reflected in the EOY averages that have not yet been booked into FAMIS. These expenditures will be charged to FY 2002 as back pay, journaled back to FY 2001 by the Office of Accounting Administration, and then credited to districts by means of a back pay expenditure offset.

Allotments will be placed in their appropriate tax levy and reimbursable lump sums. Budget adjustments appear in Table 3.

The Spring expenditure forecasts used to calculate the surplus/deficit rollovers presented in BOR #1 will be adjusted to reflect actual end of year expenditures. Average teacher salary adjustments listed on Table 3 will be included in that final fiscal determination as well.

Attachments: Table 1: Summary of Average Teacher Salaries
Table 2: Monthly Teacher Costs – End of Year Calculations
Table 3: Summary of End of Year Average Teacher Salary Budget Adjustments

MB:MG:BGF:pav

c: Directors of Operations
DBOR Web Site: http://www.nycenet.edu/offices/d_chanc_oper/budget/dbor/

ATTACHMENT A

METHODOLOGY for the DISTRICT AVERAGE TEACHER SALARY COMPUTATION

Using the Employee Information System (EIS) data files, a teacher payroll was constructed for the end of each month – September through June. Each month's data reflects any action occurring subsequent to that month, but retroactively affecting the month. The July and August payrolls are set equal to the June payroll, i.e., the status quo as defined by the June payroll is assumed for July and August. Summing across the twelve months, the aggregate annual cost divided by the aggregate number of positions produces the average teacher salary.

IDENTIFICATION OF ACTIVE TEACHERS

Teachers are identified by satisfying all of the following characteristics:

- A salary schedule of LA through UZ,
- An object code of 005,
- Active status as a regular appointment (REG) or full time substitute (SUB) (Staff on sabbatical leave (SAB) are excluded),
- The teacher's salary must be within the range of rates defined by the Board/UFT Contract and by agreement, i.e., \$30,800 to \$80,730.

To construct a particular month's payroll, all teachers active in that month are found in one of the following two EIS files:

- TEIJS1: This file contains currently active teachers.
- TEIJH1: this file contains teachers no longer active.

For example, the End of Year analysis was run on August 20, 2001 to produce a December 2000 payroll. Teachers who are active on August 20th will be found on the TEIJS1 file. From that file each teacher is inspected to determine whether he was active during December. Teachers who are not currently active on August 20th, are found in the TEIJH1 file. This file is then reviewed to select teachers active during December.

IDENTIFICATION OF ACCOUNT CODE

Once the active teacher for a particular month is selected, his account code for that month is determined from the EIS payroll account history file, TSTRD1. The account code is used to sort teachers by average teacher salary category – general education, special education and other (see below). If a position is split funded, the file will identify the split percent and its respective account code information. Retroactive account code changes are reflected in this file, thus making it possible to construct a past month's payroll with corrected account codes.

The average teacher salary includes teachers charged to the following account codes:

- Tax Levy Quick Codes xx4200 to xx4599, and xx4700 to xx4799, or
- Reimbursable Quick Codes:

<u>Quick Code</u>	<u>PROGRAM</u>	<u>FUNDING</u>	<u>FORMULA</u>
c8xx9428	LEP, Excess Cost, ESL	PCEN	Position/ATS
xx8480	LEP, Teacher	Part 154	Position/ATS
xx8481	LEP Per Capita	Part 154	Per Capita
xx1698	SuperStart/SuperStart Plus	Title I	Position/ATS
xx9381	SuperStart/SuperStart Plus	State PreKindergarten	Position/ATS
xx9601	SuperStart/SuperStart Plus	State/City (Tuition)	Position/ATS
xx9377	SuperStart/SuperStart Plus	Tax Levy	Position/ATS
xx9475	Schoolwide Programs	PCEN	Per Capita
xx1675	Schoolwide Programs	Title I	Per Capita
xx9602	Special Education Itinerant	State/City (Tuition)	Position/ATS
xx8635	Early Grade Class Size Reduction	State	Position/ATS
xx3560	Early Grade Class Size Reduction	Federal	Position/ATS

IDENTIFICATION OF SALARY RATE

The salary history file, TSALC1, provides the salary at which the teacher was paid for the selected month. The file reflects all retroactive salary changes. For example, a teacher completed his master's degree in August 2000, thus qualifying for the promotional differential. The payroll approval action did not occur until April 2001. In April, the teacher would have received a lump sum payment for the promotional differential retroactive to September 2000. The TSALC1 file shows the higher salary back to its effective September 1st date. As a result, the reconstructed payroll for September reflects the correct, higher rate of pay.

ALLOCATION ADJUSTMENT

The average teacher salary allocation adjustment is based on a district's dollars scheduled on teacher lines in the Financial Accounting Management Information System (FAMIS). The scheduled dollar amount is divided by the midyear average teacher salary to produce the number of teacher positions. The difference in average teacher salary is then multiplied by the calculated positions to yield the allocation adjustment. A district receives additional funds if its average salary increased. Conversely, a district returns funds if its average salary decreased. There are three exceptions that are collectively referred to on Table 3 (Part 3 of 3) as "Reimbursable Allocations Based on Per Capitas." The quick codes are Schoolwide Programs: Title I xx1675 and PCEN xx9475; and LEP per capita: Part 154 xx8481. For these three grants, if the average teacher salary increased, additional dollars are provided; if the average decreased, no adjustment is made. Funds in these quick codes are generated through pupil per capitas; whereas allocations to the other quick codes are based on program models and teacher positions.

Table 1

**SUMMARY OF AVERAGE TEACHER SALARIES
FISCAL YEAR 2000 - 2001**

<u>DIST</u>	<u>Initial BOR #1</u>	<u>Midyear BOR #31</u>	<u>Final End of Yr</u>	<u>Initial to Midyear</u>	<u>MidYear to EOY</u>
1	\$51,320	\$51,491	\$51,242	\$171	(\$249)
2	48,370	47,786	47,529	(584)	(257)
3	48,330	48,455	48,800	125	345
4	45,100	44,118	44,058	(982)	(60)
5	44,240	43,995	43,998	(245)	3
6	45,510	45,565	45,392	55	(173)
7	44,260	43,648	43,644	(612)	(4)
8	46,180	45,475	45,552	(705)	77
9	44,660	44,983	44,960	323	(23)
10	46,500	45,603	45,847	(897)	244
11	47,400	47,335	47,253	(65)	(82)
12	44,820	43,931	43,970	(889)	39
13	45,680	44,799	44,742	(881)	(57)
14	46,760	46,284	46,120	(476)	(164)
15	49,400	48,402	48,222	(998)	(180)
16	42,710	42,164	42,379	(546)	215
17	46,060	45,408	45,602	(652)	194
18	46,050	46,064	45,902	14	(162)
19	47,020	46,310	46,242	(710)	(68)
20	49,960	49,642	49,378	(318)	(264)
21	50,170	49,803	49,890	(367)	87
22	48,090	48,379	48,177	289	(202)
23	43,780	43,433	43,389	(347)	(44)
24	47,040	47,214	46,928	174	(286)
25	54,510	55,346	54,799	836	(547)
26	55,630	55,107	54,825	(523)	(282)
27	47,990	47,380	47,288	(610)	(92)
28	49,990	49,768	49,623	(222)	(145)
29	50,210	49,919	49,938	(291)	19
30	48,240	47,504	47,325	(736)	(179)
31	54,080	53,796	53,447	(284)	(349)
32	45,770	45,417	45,370	(353)	(47)
85	51,080	50,619	50,796	(461)	177
TOTAL	\$48,080	\$47,705	\$47,643	(\$375)	(\$62)

Table 2, page 1 of 7: MONTHLY TEACHER COST

Amounts Shown to nearest whole dollar, decimals not shown

<u>DATE</u>	<u>DIST</u>	<u>POS</u>	<u>Aggregate Teacher Salary</u>	<u>TSA AMOUNT</u>	<u>Avg Sal w/o TSA</u>
2000/09/29	1	583	\$30,596,031	\$260,727	\$52,004
2000/10/31	1	596	30,952,345	268,195	51,476
2000/11/30	1	603	31,175,436	271,643	51,244
2000/12/29	1	607	31,289,110	273,791	51,089
2001/01/31	1	607	31,284,391	273,791	51,082
2001/02/28	1	604	31,092,625	272,491	51,020
2001/03/30	1	605	31,267,923	273,028	51,225
2001/04/30	1	605	31,278,229	272,717	51,242
2001/05/31	1	603	31,135,163	271,954	51,176
2001/06/29	1	605	31,208,268	273,028	51,126
TOTAL	1	7,229	373,696,060	3,257,424	51,242
2000/09/29	2	1,312	64,469,638	616,649	48,665
2000/10/31	2	1,404	67,504,966	667,066	47,617
2000/11/30	2	1,411	67,720,057	671,350	47,517
2000/12/29	2	1,408	67,585,967	669,734	47,534
2001/01/31	2	1,404	67,151,050	670,011	47,361
2001/02/28	2	1,415	67,615,469	675,787	47,319
2001/03/30	2	1,408	67,509,670	672,923	47,457
2001/04/30	2	1,415	67,826,318	676,272	47,444
2001/05/31	2	1,421	68,015,360	679,076	47,380
2001/06/29	2	1,422	68,038,857	678,827	47,380
TOTAL	2	16,863	809,515,065	8,035,348	47,529
2000/09/29	3	950	47,385,616	446,247	49,433
2000/10/31	3	1,007	49,405,972	476,963	48,601
2000/11/30	3	1,010	49,484,315	478,939	48,528
2000/12/29	3	1,010	49,507,538	478,628	48,551
2001/01/31	3	994	48,613,165	472,835	48,438
2001/02/28	3	990	48,575,392	470,687	48,597
2001/03/30	3	990	48,880,498	469,754	48,907
2001/04/30	3	989	48,807,360	469,217	48,883
2001/05/31	3	984	48,613,355	466,843	48,936
2001/06/29	3	986	48,696,131	467,917	48,920
TOTAL	3	11,880	585,361,602	5,633,861	48,800
2000/09/29	4	931	41,939,108	457,879	44,533
2000/10/31	4	982	43,729,905	484,955	44,016
2000/11/30	4	981	43,651,570	484,418	43,982
2000/12/29	4	978	43,521,646	482,496	43,986
2001/01/31	4	973	43,079,209	481,247	43,795
2001/02/28	4	972	43,134,010	480,710	43,897
2001/03/30	4	971	43,278,393	481,417	44,090
2001/04/30	4	975	43,431,237	483,565	44,064
2001/05/31	4	975	43,439,984	483,409	44,073
2001/06/29	4	975	43,459,608	483,098	44,093
TOTAL	4	11,662	519,583,885	5,769,389	44,058
2000/09/29	5	755	33,851,672	376,662	44,355
2000/10/31	5	794	35,215,251	397,916	43,867
2000/11/30	5	800	35,412,169	401,809	43,743
2000/12/29	5	800	35,444,758	401,809	43,783
2001/01/31	5	801	35,359,040	402,968	43,620
2001/02/28	5	794	35,253,650	398,898	43,877
2001/03/30	5	793	35,416,411	398,050	44,138
2001/04/30	5	790	35,308,919	396,750	44,172
2001/05/31	5	795	35,476,500	399,435	44,102
2001/06/29	5	795	35,487,193	399,435	44,115
TOTAL	5	9,510	423,199,952	4,772,599	43,998

Table 2, page 2 of 7: MONTHLY TEACHER COST

Amounts Shown to nearest whole dollar, decimals not shown

<u>DATE</u>	<u>DIST</u>	<u>POS</u>	<u>Aggregate Teacher Salary</u>	<u>TSA AMOUNT</u>	<u>Avg Sal w/o TSA</u>
2000/09/29	6	1,699	78,522,405	828,830	45,730
2000/10/31	6	1,746	80,073,918	854,069	45,374
2000/11/30	6	1,755	80,341,005	858,902	45,291
2000/12/29	6	1,759	80,493,246	861,050	45,272
2001/01/31	6	1,753	80,202,344	859,072	45,263
2001/02/28	6	1,759	80,521,935	863,538	45,287
2001/03/30	6	1,771	81,365,477	869,671	45,454
2001/04/30	6	1,779	81,678,705	873,034	45,423
2001/05/31	6	1,791	82,163,175	878,856	45,386
2001/06/29	6	1,790	82,164,016	878,008	45,412
TOTAL	6	21,181	971,854,258	10,381,040	45,392
2000/09/29	7	1,090	48,350,449	535,498	43,882
2000/10/31	7	1,123	49,494,114	553,219	43,594
2000/11/30	7	1,126	49,583,352	555,098	43,536
2000/12/29	7	1,125	49,517,171	554,872	43,517
2001/01/31	7	1,116	49,060,366	551,782	43,448
2001/02/28	7	1,112	48,980,361	549,634	43,534
2001/03/30	7	1,114	49,279,646	551,019	43,723
2001/04/30	7	1,119	49,489,806	553,704	43,712
2001/05/31	7	1,117	49,372,898	552,941	43,687
2001/06/29	7	1,118	49,433,510	553,478	43,702
TOTAL	7	13,399	591,428,692	6,618,205	43,644
2000/09/29	8	1,554	72,076,931	751,816	45,911
2000/10/31	8	1,603	73,652,812	777,818	45,474
2000/11/30	8	1,604	73,701,970	778,355	45,476
2000/12/29	8	1,605	73,775,860	778,581	45,494
2001/01/31	8	1,609	73,793,053	781,040	45,389
2001/02/28	8	1,607	73,891,506	779,773	45,486
2001/03/30	8	1,615	74,465,770	784,380	45,613
2001/04/30	8	1,619	74,597,149	786,528	45,580
2001/05/31	8	1,621	74,651,130	787,157	45,563
2001/06/29	8	1,623	74,714,762	788,231	45,546
TOTAL	8	19,305	888,750,465	9,370,140	45,552
2000/09/29	9	2,030	93,672,892	990,185	45,664
2000/10/31	9	2,180	98,748,208	1,070,806	44,815
2000/11/30	9	2,183	98,819,512	1,072,128	44,785
2000/12/29	9	2,181	98,739,789	1,070,116	44,790
2001/01/31	9	2,178	98,352,076	1,070,060	44,674
2001/02/28	9	2,181	98,765,903	1,070,738	44,802
2001/03/30	9	2,187	99,491,537	1,073,338	45,010
2001/04/30	9	2,193	99,648,674	1,075,997	44,954
2001/05/31	9	2,191	99,654,719	1,074,301	45,000
2001/06/29	9	2,188	99,579,094	1,072,690	45,028
TOTAL	9	26,064	1,184,630,594	12,785,736	44,960
2000/09/29	10	2,611	122,314,925	1,250,265	46,363
2000/10/31	10	2,741	126,632,279	1,320,021	45,715
2000/11/30	10	2,744	126,594,307	1,322,297	45,660
2000/12/29	10	2,730	126,010,941	1,313,846	45,683
2001/01/31	10	2,704	125,002,099	1,301,128	45,754
2001/02/28	10	2,690	124,481,214	1,294,860	45,796
2001/03/30	10	2,707	125,520,004	1,303,640	45,889
2001/04/30	10	2,712	125,689,974	1,306,014	45,867
2001/05/31	10	2,713	125,719,579	1,306,862	45,860
2001/06/29	10	2,716	125,867,012	1,308,162	45,864
TOTAL	10	32,498	1,505,566,358	15,643,419	45,847

Table 2, page 3 of 7: MONTHLY TEACHER COST

Amounts Shown to nearest whole dollar, decimals not shown

<u>DATE</u>	<u>DIST</u>	<u>POS</u>	<u>Aggregate Teacher Salary</u>	<u>TSA AMOUNT</u>	<u>Avg Sal w/o TSA</u>
2000/09/29	11	1,827	89,740,913	857,236	48,654
2000/10/31	11	1,997	95,421,712	948,173	47,299
2000/11/30	11	1,991	95,117,727	944,951	47,290
2000/12/29	11	2,003	95,546,361	951,084	47,218
2001/01/31	11	1,992	94,789,834	947,354	47,102
2001/02/28	11	1,991	94,737,276	947,439	47,098
2001/03/30	11	2,000	95,320,879	953,205	47,175
2001/04/30	11	2,021	96,005,768	964,793	47,019
2001/05/31	11	2,016	95,797,178	961,367	47,052
2001/06/29	11	2,015	95,810,786	960,208	47,082
TOTAL	11	23,884	1,139,910,007	11,356,228	47,253
2000/09/29	12	1,045	46,843,479	519,065	44,331
2000/10/31	12	1,090	48,409,255	542,919	43,916
2000/11/30	12	1,100	48,710,713	547,910	43,798
2000/12/29	12	1,100	48,662,485	547,910	43,754
2001/01/31	12	1,094	48,396,825	545,310	43,753
2001/02/28	12	1,091	48,333,880	543,388	43,818
2001/03/30	12	1,098	48,822,490	547,458	43,980
2001/04/30	12	1,097	48,794,033	546,610	43,995
2001/05/31	12	1,097	48,861,833	545,988	44,057
2001/06/29	12	1,095	48,802,813	544,914	44,085
TOTAL	12	13,094	582,243,432	6,521,305	43,970
2000/09/29	13	982	45,489,957	484,693	45,835
2000/10/31	13	1,077	48,644,444	536,652	44,648
2000/11/30	13	1,087	48,932,867	542,333	44,497
2000/12/29	13	1,089	49,033,990	543,096	44,508
2001/01/31	13	1,083	48,777,663	539,874	44,521
2001/02/28	13	1,084	49,071,695	538,899	44,773
2001/03/30	13	1,107	50,099,028	551,250	44,759
2001/04/30	13	1,116	50,403,318	556,083	44,667
2001/05/31	13	1,116	50,432,857	555,772	44,693
2001/06/29	13	1,117	50,492,887	556,309	44,706
TOTAL	13	13,094	592,364,485	6,517,575	44,742
2000/09/29	14	1,075	50,851,440	518,972	46,810
2000/10/31	14	1,124	52,412,774	545,393	46,127
2000/11/30	14	1,130	52,483,493	548,807	45,974
2000/12/29	14	1,133	52,551,585	550,418	45,911
2001/01/31	14	1,128	52,386,764	547,733	45,971
2001/02/28	14	1,120	52,100,263	544,681	46,047
2001/03/30	14	1,126	52,596,321	548,225	46,213
2001/04/30	14	1,129	52,691,207	549,944	46,165
2001/05/31	14	1,131	52,644,825	550,588	46,075
2001/06/29	14	1,133	52,722,214	551,662	46,061
TOTAL	14	13,494	628,885,312	6,559,748	46,120
2000/09/29	15	1,298	64,502,953	606,321	49,235
2000/10/31	15	1,375	67,032,124	647,263	48,273
2000/11/30	15	1,387	67,311,162	654,329	48,051
2000/12/29	15	1,389	67,346,742	655,430	48,005
2001/01/31	15	1,383	67,022,336	652,208	47,981
2001/02/28	15	1,386	67,222,610	653,518	48,040
2001/03/30	15	1,393	67,817,598	657,899	48,223
2001/04/30	15	1,391	67,719,019	656,783	48,205
2001/05/31	15	1,395	67,870,506	658,620	48,174
2001/06/29	15	1,394	67,830,960	657,772	48,181
TOTAL	15	16,580	807,337,929	7,815,685	48,222

Table 2, page 4 of 7: MONTHLY TEACHER COST

Amounts Shown to nearest whole dollar, decimals not shown

<u>DATE</u>	<u>DIST</u>	<u>POS</u>	<u>Aggregate Teacher Salary</u>	<u>TSA AMOUNT</u>	<u>Avg Sal w/o TSA</u>
2000/09/29	16	431	18,740,974	221,184	42,998
2000/10/31	16	460	19,611,545	237,068	42,145
2000/11/30	16	464	19,796,036	239,173	42,130
2000/12/29	16	467	19,896,643	240,473	42,071
2001/01/31	16	466	19,845,703	239,668	42,099
2001/02/28	16	462	19,805,292	236,898	42,383
2001/03/30	16	473	20,328,765	242,805	42,491
2001/04/30	16	476	20,443,859	244,416	42,461
2001/05/31	16	478	20,512,692	245,490	42,426
2001/06/29	16	475	20,398,675	243,879	42,457
TOTAL	16	5,600	240,177,536	2,878,810	42,379
2000/09/29	17	1,245	58,635,773	617,480	46,618
2000/10/31	17	1,368	62,783,110	683,531	45,409
2000/11/30	17	1,378	63,036,620	689,212	45,260
2000/12/29	17	1,386	63,244,636	693,819	45,145
2001/01/31	17	1,382	63,061,272	691,671	45,144
2001/02/28	17	1,378	63,257,946	688,279	45,420
2001/03/30	17	1,385	63,934,372	692,038	45,677
2001/04/30	17	1,388	64,076,367	693,649	45,679
2001/05/31	17	1,386	64,044,955	691,953	45,724
2001/06/29	17	1,387	64,129,077	692,179	45,751
TOTAL	17	16,452	758,462,280	8,218,172	45,602
2000/09/29	18	1,180	55,157,782	575,952	46,258
2000/10/31	18	1,200	55,762,254	587,271	45,962
2000/11/30	18	1,204	55,843,890	589,419	45,876
2000/12/29	18	1,215	56,266,646	595,219	45,810
2001/01/31	18	1,217	56,194,929	597,505	45,688
2001/02/28	18	1,210	56,046,080	594,325	45,813
2001/03/30	18	1,222	56,707,013	601,391	45,898
2001/04/30	18	1,221	56,648,004	601,476	45,888
2001/05/31	18	1,220	56,634,342	599,857	45,914
2001/06/29	18	1,221	56,676,948	600,394	45,911
TOTAL	18	14,556	675,291,782	7,143,597	45,902
2000/09/29	19	1,634	78,443,561	786,417	47,538
2000/10/31	19	1,778	83,272,959	863,908	46,348
2000/11/30	19	1,792	83,587,270	871,791	46,169
2000/12/29	19	1,794	83,584,181	873,176	46,115
2001/01/31	19	1,789	83,178,683	872,357	46,018
2001/02/28	19	1,774	82,497,395	865,546	46,027
2001/03/30	19	1,783	83,183,266	871,001	46,176
2001/04/30	19	1,798	83,784,327	878,123	46,121
2001/05/31	19	1,791	83,444,939	874,986	46,114
2001/06/29	19	1,796	83,699,666	877,049	46,127
TOTAL	19	21,316	996,075,576	10,388,448	46,242
2000/09/29	20	1,731	87,807,761	802,088	50,274
2000/10/31	20	1,782	89,417,751	829,996	49,713
2000/11/30	20	1,818	90,534,406	849,113	49,344
2000/12/29	20	1,817	90,504,901	847,643	49,355
2001/01/31	20	1,814	90,152,023	848,418	49,231
2001/02/28	20	1,804	89,594,775	845,536	49,197
2001/03/30	20	1,795	89,485,529	842,547	49,384
2001/04/30	20	1,810	89,974,950	849,980	49,241
2001/05/31	20	1,820	90,366,804	855,039	49,183
2001/06/29	20	1,821	90,482,287	854,643	49,220
TOTAL	20	21,653	1,079,285,760	10,134,287	49,378

Table 2, page 5 of 7: MONTHLY TEACHER COST

Amounts Shown to nearest whole dollar, decimals not shown

<u>DATE</u>	<u>DIST</u>	<u>POS</u>	<u>Aggregate Teacher Salary</u>	<u>TSA AMOUNT</u>	<u>Avg Sal w/o TSA</u>
2000/09/29	21	1,469	74,802,889	678,075	50,458
2000/10/31	21	1,522	76,394,961	706,847	49,729
2000/11/30	21	1,523	76,205,231	708,049	49,587
2000/12/29	21	1,521	76,073,209	707,286	49,566
2001/01/31	21	1,515	75,821,786	704,064	49,598
2001/02/28	21	1,493	74,942,023	693,666	49,717
2001/03/30	21	1,493	75,321,846	693,092	49,978
2001/04/30	21	1,485	74,936,939	689,774	49,984
2001/05/31	21	1,482	74,765,961	688,099	49,995
2001/06/29	21	1,480	74,746,079	686,369	50,036
TOTAL	21	17,943	903,503,082	8,328,058	49,890
2000/09/29	22	1,782	87,603,925	848,251	48,697
2000/10/31	22	1,827	88,852,964	873,356	48,142
2000/11/30	22	1,826	88,723,702	873,752	48,098
2000/12/29	22	1,826	88,623,678	873,955	48,048
2001/01/31	22	1,823	88,280,451	873,385	47,934
2001/02/28	22	1,828	88,647,201	876,112	48,016
2001/03/30	22	1,831	89,192,811	877,412	48,234
2001/04/30	22	1,830	89,151,178	877,186	48,238
2001/05/31	22	1,836	89,375,198	880,408	48,200
2001/06/29	22	1,837	89,383,943	881,256	48,178
TOTAL	22	21,921	1,066,602,939	10,497,586	48,177
2000/09/29	23	885	39,232,908	445,060	43,852
2000/10/31	23	947	41,398,233	478,311	43,209
2000/11/30	23	942	41,156,855	476,248	43,184
2000/12/29	23	938	41,038,122	473,478	43,245
2001/01/31	23	934	40,853,500	471,019	43,235
2001/02/28	23	940	41,167,166	473,930	43,290
2001/03/30	23	943	41,509,601	474,919	43,514
2001/04/30	23	947	41,603,360	477,030	43,430
2001/05/31	23	947	41,603,098	476,408	43,431
2001/06/29	23	948	41,649,473	476,945	43,433
TOTAL	23	11,266	494,511,264	5,677,237	43,389
2000/09/29	24	2,276	109,089,933	1,090,693	47,448
2000/10/31	24	2,334	110,713,943	1,122,927	46,951
2000/11/30	24	2,329	110,566,430	1,119,620	46,990
2000/12/29	24	2,341	110,941,714	1,126,375	46,907
2001/01/31	24	2,331	110,299,334	1,122,758	46,844
2001/02/28	24	2,337	110,445,755	1,127,337	46,775
2001/03/30	24	2,351	111,507,856	1,134,844	46,956
2001/04/30	24	2,354	111,530,011	1,136,766	46,905
2001/05/31	24	2,356	111,508,652	1,137,840	46,856
2001/06/29	24	2,363	111,803,059	1,141,288	46,840
TOTAL	24	28,096	1,332,012,801	13,543,027	46,928
2000/09/29	25	1,416	78,848,094	600,538	55,260
2000/10/31	25	1,435	79,319,220	611,674	54,849
2000/11/30	25	1,438	79,415,291	613,596	54,799
2000/12/29	25	1,430	79,019,836	609,922	54,832
2001/01/31	25	1,427	78,782,711	609,555	54,782
2001/02/28	25	1,421	78,266,715	606,955	54,652
2001/03/30	25	1,418	78,344,396	605,655	54,823
2001/04/30	25	1,427	78,673,769	609,866	54,705
2001/05/31	25	1,427	78,685,440	609,555	54,713
2001/06/29	25	1,429	78,813,895	610,007	54,726
TOTAL	25	17,126	945,797,157	7,307,337	54,799

Table 2, page 6 of 7: MONTHLY TEACHER COST

Amounts Shown to nearest whole dollar, decimals not shown

<u>DATE</u>	<u>DIST</u>	<u>POS</u>	<u>Aggregate Teacher Salary</u>	<u>TSA AMOUNT</u>	<u>Avg Sal w/o TSA</u>
2000/09/29	26	937	52,389,010	386,363	55,505
2000/10/31	26	946	52,656,809	391,507	55,254
2000/11/30	26	956	52,983,048	397,188	55,011
2000/12/29	26	952	52,773,147	395,351	55,025
2001/01/31	26	947	52,448,592	393,910	54,974
2001/02/28	26	934	51,694,943	388,950	54,938
2001/03/30	26	951	52,309,993	399,012	54,591
2001/04/30	26	954	52,378,575	400,934	54,490
2001/05/31	26	953	52,353,710	400,397	54,521
2001/06/29	26	954	52,422,178	400,312	54,536
TOTAL	26	11,391	629,254,362	4,754,549	54,825
2000/09/29	27	2,210	106,920,191	1,056,902	47,901
2000/10/31	27	2,281	109,263,606	1,094,718	47,421
2000/11/30	27	2,289	109,442,418	1,098,703	47,331
2000/12/29	27	2,302	109,741,206	1,106,306	47,190
2001/01/31	27	2,300	109,453,858	1,106,476	47,107
2001/02/28	27	2,297	109,500,949	1,104,430	47,189
2001/03/30	27	2,312	110,420,146	1,113,729	47,277
2001/04/30	27	2,324	110,864,728	1,119,240	47,221
2001/05/31	27	2,325	110,938,833	1,118,844	47,234
2001/06/29	27	2,335	111,346,020	1,123,903	47,204
TOTAL	27	27,645	1,320,583,993	13,291,058	47,288
2000/09/29	28	1,432	72,654,772	667,476	50,265
2000/10/31	28	1,470	73,745,707	687,023	49,712
2000/11/30	28	1,478	73,999,805	690,946	49,611
2000/12/29	28	1,478	73,987,512	690,168	49,604
2001/01/31	28	1,472	73,510,903	688,812	49,483
2001/02/28	28	1,495	74,569,158	699,088	49,408
2001/03/30	28	1,503	75,297,906	703,073	49,627
2001/04/30	28	1,510	75,562,223	705,588	49,571
2001/05/31	28	1,509	75,485,786	704,826	49,548
2001/06/29	28	1,508	75,425,868	704,331	49,558
TOTAL	28	17,870	895,091,376	8,349,995	49,623
2000/09/29	29	1,491	75,975,958	690,462	50,488
2000/10/31	29	1,520	76,804,286	706,346	50,058
2000/11/30	29	1,518	76,611,460	705,583	49,998
2000/12/29	29	1,521	76,673,584	707,505	49,939
2001/01/31	29	1,520	76,498,785	707,590	49,858
2001/02/28	29	1,517	76,312,694	704,569	49,846
2001/03/30	29	1,524	76,867,407	708,441	49,961
2001/04/30	29	1,529	77,015,972	710,815	49,893
2001/05/31	29	1,542	77,496,517	717,174	49,780
2001/06/29	29	1,539	77,403,698	715,252	49,818
TOTAL	29	18,302	922,467,757	8,504,239	49,938
2000/09/29	30	1,705	83,160,223	818,019	48,302
2000/10/31	30	1,791	86,211,833	863,772	47,667
2000/11/30	30	1,828	87,376,105	884,735	47,320
2000/12/29	30	1,832	87,506,021	886,261	47,286
2001/01/31	30	1,824	86,644,038	886,630	47,021
2001/02/28	30	1,838	87,244,698	894,920	46,993
2001/03/30	30	1,849	88,183,886	900,688	47,195
2001/04/30	30	1,849	88,218,051	900,066	47,214
2001/05/31	30	1,840	87,828,791	896,166	47,235
2001/06/29	30	1,848	88,228,511	899,529	47,245
TOTAL	30	21,901	1,047,059,182	10,629,848	47,325

Table 2, page 7 of 7: MONTHLY TEACHER COST

Amounts Shown to nearest whole dollar, decimals not shown

<u>DATE</u>	<u>DIST</u>	<u>POS</u>	<u>Aggregate Teacher Salary</u>	<u>TSA AMOUNT</u>	<u>Avg Sal w/o TSA</u>
2000/09/29	31	2,430	132,253,185	1,036,576	53,998
2000/10/31	31	2,455	132,817,999	1,052,232	53,670
2000/11/30	31	2,462	132,895,878	1,056,505	53,552
2000/12/29	31	2,470	133,093,659	1,061,112	53,456
2001/01/31	31	2,447	131,526,855	1,054,518	53,318
2001/02/28	31	2,443	131,477,355	1,051,251	53,379
2001/03/30	31	2,471	132,912,637	1,065,531	53,355
2001/04/30	31	2,470	132,837,413	1,064,372	53,346
2001/05/31	31	2,466	132,573,877	1,062,535	53,326
2001/06/29	31	2,465	132,508,648	1,061,998	53,322
TOTAL	31	29,510	1,589,914,801	12,690,628	53,447
2000/09/29	32	934	43,222,054	457,926	45,772
2000/10/31	32	968	44,344,264	476,184	45,305
2000/11/30	32	968	44,256,795	476,495	45,215
2000/12/29	32	974	44,457,213	479,717	45,139
2001/01/31	32	973	44,441,169	479,491	45,168
2001/02/28	32	975	44,511,850	480,565	45,147
2001/03/30	32	978	44,936,641	481,865	45,441
2001/04/30	32	977	44,907,946	481,328	45,459
2001/05/31	32	975	44,812,405	480,565	45,455
2001/06/29	32	978	44,943,198	482,176	45,448
TOTAL	32	11,659	534,719,926	5,740,661	45,370
2000/09/29	85	2,545	131,991,000	1,257,277	51,372
2000/10/31	85	2,679	137,047,608	1,329,193	50,654
2000/11/30	85	2,688	137,236,262	1,335,270	50,552
2000/12/29	85	2,683	137,128,519	1,331,341	50,607
2001/01/31	85	2,673	136,702,982	1,326,282	50,639
2001/02/28	85	2,682	137,366,149	1,331,115	50,715
2001/03/30	85	2,733	140,157,830	1,357,569	50,780
2001/04/30	85	2,730	140,143,558	1,355,025	50,832
2001/05/31	85	2,725	139,969,995	1,352,029	50,863
2001/06/29	85	2,728	140,100,842	1,353,329	50,854
TOTAL	85	32,326	1,658,046,430	16,035,086	50,796
2000/09/29		47,472	2,317,538,399	22,537,782	48,344
2000/10/31		49,602	2,387,749,132	23,687,292	47,660
2000/11/30		49,813	2,392,707,156	23,808,668	47,556
2000/12/29		49,863	2,393,581,616	23,831,968	47,525
2001/01/31		49,671	2,380,967,789	23,770,521	47,456
2001/02/28		49,623	2,381,125,929	23,748,514	47,505
2001/03/30		49,901	2,401,733,544	23,900,869	47,651
2001/04/30		50,031	2,406,120,946	23,963,644	47,614
2001/05/31		50,043	2,406,251,058	23,965,339	47,604
2001/06/29		50,083	2,408,470,176	23,978,577	47,611
TOTAL		596,268	\$28,693,186,098	\$285,150,327	\$47,643

Table 3: Part 1 of 3

**END OF YEAR TEACHER SALARY ADJUSTMENTS:
SUMMARY OF ADJUSTMENTS**
(Includes Extended Day Salary Increases)

CSD	TAX LEVY ADJUSTMENT	REIMBURSABLE Pos Alloc Adjustment (Part 2)	REIMBURSABLE PerCapita Alloc Adjustment (Part 3)	Budget Adjustment Incr(Decr)	REMAINS WITH DISTRICT (Part 3)
1	(\$126,551)	(\$21,378)	\$0	(\$147,929)	(\$8,892)
2	(333,955)	(39,873)	0	(373,828)	(2,092)
3	303,514	41,887	20,817	366,218	0
4	(48,966)	(9,126)	0	(58,092)	(6,350)
5	1,957	285	357	2,599	0
6	(280,393)	(47,256)	0	(327,649)	(3,110)
7	(3,645)	(719)	0	(4,364)	(510)
8	100,714	18,073	10,557	129,344	0
9	(41,163)	(8,117)	0	(49,280)	(5,025)
10	572,718	106,199	28,508	707,425	0
11	(152,985)	(13,659)	0	(166,644)	(9,943)
12	35,338	7,303	4,433	47,074	0
13	(53,476)	(8,543)	0	(62,019)	(4,764)
14	(169,058)	(27,847)	0	(196,905)	0
15	(212,624)	(45,087)	0	(257,711)	(16,904)
16	91,398	15,287	3,369	110,054	0
17	239,152	29,228	10,503	278,883	0
18	(182,898)	(17,759)	0	(200,657)	(6,467)
19	(97,802)	(16,329)	0	(114,131)	(20,519)
20	(431,246)	(70,668)	0	(501,914)	(3,520)
21	119,327	18,095	1,824	139,246	0
22	(335,638)	(38,445)	0	(374,083)	(12,515)
23	(35,258)	(6,450)	0	(41,708)	(2,540)
24	(606,333)	(103,045)	0	(709,378)	(16,714)
25	(692,181)	(102,149)	0	(794,330)	(276)
26	(251,854)	(24,496)	0	(276,350)	0
27	(187,145)	(24,813)	0	(211,958)	(15,784)
28	(199,278)	(25,308)	0	(224,586)	(6,546)
29	27,443	2,616	160	30,219	0
30	(287,938)	(49,786)	0	(337,724)	(15,552)
31	(784,826)	(77,742)	0	(862,568)	(27,735)
32	(40,081)	(7,158)	0	(47,239)	(670)
85	304,644	108,315	85,079	498,038	0
TOTAL	(\$3,759,089)	(\$438,465)	\$165,607	(\$4,031,947)	(\$186,428)

Table 3: Part 2 of 3

**END OF YEAR AVERAGE TEACHER SALARY ADJUSTMENTS:
REIMBURSABLE ALLOCATIONS BASED ON POSITIONS & AVG TCH SAL**

(Includes Extended Salary Increase)

CSD	LEP		SUPERSTART and SS PLUS				SEIT	EARLY GRADE		Budget Adjustment
	ExcessCost/ESL		NY State		State/City		State/City	CLASS SIZE		
	PCEN #19428	Part 154 #18480	TITLE 1 #11698	PreK #19381	Tax Levy #19377	Tuition #19601	Tuition #19602	State #18635	Federal #13560	
1	(\$5,640)	(\$1,306)	(\$888)	\$0	(\$2,013)	(\$990)	\$0	(\$10,541)	\$0	(\$21,378)
2	(14,172)	(1,327)	(1,022)	(1,490)	(1,348)	(1,332)	(408)	(16,984)	(1,790)	(39,873)
3	10,435	1,396	2,703	982	0	1,094	0	25,277	0	41,887
4	(2,215)	(696)	(171)	(171)	(256)	(191)	0	(4,598)	(828)	(9,126)
5	53	2	0	30	13	0	0	155	32	285
6	(13,802)	(16,495)	(246)	(739)	(246)	0	0	0	(15,728)	(47,256)
7	(212)	(57)	0	(23)	(29)	(53)	(5)	(340)	0	(719)
8	4,369	852	21	854	573	0	124	6,267	5,013	18,073
9	(2,196)	(1,260)	(66)	(131)	(159)	(152)	0	(1,671)	(2,482)	(8,117)
10	36,492	15,718	0	659	373	1,725	387	13,441	37,404	106,199
11	(3,872)	(371)	0	0	(118)	(781)	0	(4,672)	(3,845)	(13,659)
12	2,112	501	196	222	128	125	61	2,477	1,481	7,303
13	(905)	(80)	0	(617)	(379)	(270)	(89)	(6,203)	0	(8,543)
14	(8,583)	(939)	(1,402)	(1,006)	0	(521)	0	(12,059)	(3,337)	(27,847)
15	(11,633)	(3,002)	(1,322)	(3,348)	(2,367)	(1,143)	0	(19,344)	(2,928)	(45,087)
16	889	0	460	918	305	683	0	10,547	1,485	15,287
17	7,617	1,185	830	830	830	617	0	4,157	13,162	29,228
18	(3,060)	(313)	(290)	(1,153)	(480)	(430)	0	(9,125)	(2,908)	(17,759)
19	(3,093)	(1,384)	(435)	(572)	(273)	(104)	(107)	(8,210)	(2,151)	(16,329)
20	(35,967)	(7,055)	(857)	(1,300)	(1,533)	(1,270)	0	(18,907)	(3,779)	(70,668)
21	9,694	36	125	693	348	333	0	5,320	1,546	18,095
22	(14,172)	(174)	(576)	(1,008)	(1,008)	(1,123)	(320)	(15,130)	(4,934)	(38,445)
23	(614)	(130)	(314)	(795)	(502)	(140)	0	(1,460)	(2,495)	(6,450)
24	(49,875)	(9,718)	(60)	(144)	0	0	0	(30,775)	(12,473)	(103,045)
25	(50,678)	(7,014)	(388)	(1,167)	(780)	(1,299)	0	(40,823)	0	(102,149)
26	(9,443)	0	0	(673)	0	(605)	0	(13,775)	0	(24,496)
27	(6,333)	(592)	(524)	(1,049)	(261)	(584)	0	(4,931)	(10,539)	(24,813)
28	(9,173)	(1,030)	(620)	(1,342)	(413)	(460)	(230)	(9,089)	(2,951)	(25,308)
29	710	76	29	81	14	0	0	1,287	419	2,616
30	(21,933)	(5,865)	0	(1,167)	(1,895)	(1,875)	0	(4,658)	(12,393)	(49,786)
31	(13,479)	(391)	0	(3,217)	(2,253)	(2,523)	0	(51,143)	(4,736)	(77,742)
32	(2,043)	(804)	0	(335)	(100)	0	0	(2,984)	(892)	(7,158)
85	16,015	6,076	3,162	2,816	2,912	1,939	0	70,025	5,370	108,315
TOTAL	(\$194,707)	(\$34,161)	(\$1,655)	(\$13,362)	(\$10,917)	(\$9,330)	(\$587)	(\$148,469)	(\$25,277)	(\$438,465)

Table 3: Part 3 of 3

**END OF YEAR AVERAGE TEACHER SALARY ADJUSTMENTS:
REIMBURSABLE ALLOCATIONS BASED ON PERCAPITAS**

CSD	LEP PerCapita Part 154 #18481	SCHOOL WIDE PROJECTS		Budget Adjustment	Remains with District
		PCEN #19475	TITLE 1 #11675		
1	(\$356)	(\$1,152)	(\$7,384)	\$0	(\$8,892)
2	0	(479)	(1,613)	0	(2,092)
3	0	3,345	17,472	20,817	0
4	(239)	(1,349)	(4,762)	0	(6,350)
5	2	92	263	357	0
6	(300)	(591)	(2,219)	0	(3,110)
7	(4)	(59)	(447)	0	(510)
8	77	1,477	9,003	10,557	0
9	0	(1,015)	(4,010)	0	(5,025)
10	3,478	13,905	11,125	28,508	0
11	(184)	(234)	(9,525)	0	(9,943)
12	84	1,944	2,405	4,433	0
13	0	(738)	(4,026)	0	(4,764)
14	0	0	0	0	0
15	0	(1,002)	(15,902)	0	(16,904)
16	0	305	3,064	3,369	0
17	276	1,658	8,569	10,503	0
18	0	(906)	(5,561)	0	(6,467)
19	0	(2,416)	(18,103)	0	(20,519)
20	0	0	(3,520)	0	(3,520)
21	274	173	1,377	1,824	0
22	(753)	0	(11,762)	0	(12,515)
23	0	0	(2,540)	0	(2,540)
24	(6,112)	(2,316)	(8,286)	0	(16,714)
25	(276)	0	0	0	(276)
26	0	0	0	0	0
27	(394)	(4,528)	(10,862)	0	(15,784)
28	(276)	(1,549)	(4,721)	0	(6,546)
29	51	0	109	160	0
30	(2,091)	(3,296)	(10,165)	0	(15,552)
31	(1,299)	0	(26,436)	0	(27,735)
32	(202)	0	(468)	0	(670)
85	2,439	19,375	63,265	85,079	0
TOTAL	(\$5,805)	\$20,644	(\$35,660)	\$165,607	(\$186,428)