



# THE NEW YORK CITY DEPARTMENT OF EDUCATION

JOEL I. KLEIN, *Chancellor*

## DIVISION OF BUDGET OPERATIONS AND REVIEW

52 Chambers Street, Room 318, New York, NY 10007

Phone: 212-374-5204 FAX: 212-374-5586

## RESOURCE ALLOCATION UNIT

Marshall Goldman, Director

E-mail: [mgoldma@nycboe.net](mailto:mgoldma@nycboe.net)

**MARJORIE BLUM**

*Executive Director*

## MEMORANDUM

**DATE:** November 22, 2002

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

**FROM:** Marshall Goldman

**SUBJECT:** **FUNDING FOR AN EARLY GRADE AUTISTIC PROGRAM**

Community School District 15 is being provided a tax levy allocation of \$115,849 for the operation of an early grade autistic program at PS-29. The district's program provides mandated services to eight autistic students. Normally, these students would be served by Citywide Special Education (D.97) or a private institution. Rather than send the students out of district, District 15 has developed an "in house" program that more closely addresses the students' needs locally and in a least restrictive environment.

The allotment follows the allocation methodology used to fund Citywide Special Education (chart #1 attached), less funds already allocated through BOR Allocation Memorandum No. 1, FY 2003 (chart #2 attached). The difference is converted to a teacher unit per pupil rate (chart #3 attached). Please note that this rate covers costs including but not limited to: classroom teacher, paraprofessional, supervision and OTPS. The table below presents District's 15 allocation.

<i>CSD</i>	<i>No. of Pupils</i>	<i>Teacher Units Per Pupil</i>	<i>Teacher Units</i>	<i>Average Teacher Salary</i>	<i>Allocation</i>
15	8	0.261786	2.09	\$55,430	\$115,849

The allotment will be placed in quick-object-line-codes: 004577-053-4151. The district should prepare a budget modification scheduling the lump sum as soon as possible.

The teacher units per pupil is constant; it should not change over time. What this means is that future year allocations may be provided in the initial allocation memorandum using estimated pupil counts, average teacher salary and the already calculated teacher units per pupil.

Attachments: Charts 1 through 3  
MG:BGF:pav

Email: Magda Dekki  
Angela Shea

① PROGRAM COSTING MODEL

<b>Register per class (SIE III) = +6; pupils</b>		
<u>Categories</u>	<u>PerClass</u>	
<u>Teacher Positions</u>		
- Teacher 6:1	1.00000	Pos
- Crisis Intervention Teacher (16.4tchr:1) (73.8ppl:1)	0.06098	Pos
- Teacher Trainer (70tchr:1) (315ppl:1)	0.01429	Pos
- Classroom Coverage (.2 per teacher)	<u>0.20000</u>	Pos
<b>Subtotal Teacher Position</b>	<b>1.27526</b>	<b>Pos</b>
<u>Paraprofessional Positions</u>		
- Basic Paraprofessional (1:1)	<u>1.00000</u>	Pos
<b>Subtotal Paraprofessional Positions</b>	<b>1.00000</b>	<b>Pos</b>
<u>Supervisor Positions</u>		
- Supervisor (teacher/supervisor 22:1)	0.04545	Pos
- Supervisor (para/supervisor 44:1)	<u>0.02273</u>	Pos
<b>Subtotal Supervisor Positions</b>	<b>0.06818</b>	<b>Pos</b>
<u>Absence/Lunch Coverage</u>		
- Teacher Absence Cov (8 days * \$127.94)	\$1,023.52	\$1,023.52
- Para Absence Cov (8 days * \$107.01)	\$856.08	\$856.08
- Para Lunch Cov. (180 days * \$17.40)	\$3,132.00	<u>\$3,132.00</u>
<b>Subtotal Coverage Cost</b>		<b>\$5,011.60</b>
<u>OTPS</u>		
- Clerical Support for Supervisors	\$3,000	\$204.55
- OTPS for Supervision and Support	\$16	96.00
- SE per Capita for OTPS and Other Suppt Svs	\$90	540.00
- Teachers Choice	\$150.00	191.29
- Principal's Choice	\$3.00	18.00
- Mod 5 Instructional Material	\$6.2827	37.70
- NYS Textbook	\$58.3040	349.82
Software	\$11.4722	68.83
Library	\$6.0606	36.36
Hardware	\$10.7697	<u>64.62</u>
<b>Subtotal OTPS</b>		<b>\$1,607.17</b>
<u>Other Tax Levy &amp; Reimbursable Programs</u>		
- Project Arts	\$64.5187	\$387.11
- Title II: Part A: PD, Recruit and Retention	\$3.1303	18.78
- Title II: Part D: School Tech. Infrastructure	\$13.6492	81.90
- Title V: Part A: Innovative Programs	\$1.4047	8.43
- Less Indirect Cost (3%)		<u>(3.18)</u>
<b>Subtotal Tax Levy Equivalent</b>		<b>\$493.04</b>
<i>Note: Calculations are carried out 15 decimal places</i>		

② FUNDS ALREADY IN DISTRICT BUDGET

	Audited Oct00 <u>Register</u>	Self Contained	Total Needs <u>Register</u>
<u>Special Needs/AIS</u>			
- Enrollment data	8	8	16.00
- Virtual Register Weighting	8.00%	22.00%	—
- Virtual Register	0.640	1.760	2.00
- Position Allocation	2.00	9.85	0.20
- Position Amount	0.20	\$55,760	\$11,152
- PerCapita Amount	2.00	\$2,300	<u>\$4,600</u>
<b>Subtotal Special Needs/AIS</b>			<b>\$15,752</b>
<u>OTPS (Tax Levy)</u>			
- Teachers Choice	1 tchr	\$150.00	\$150.00
- Principal's Choice	8 pupils	\$3.00	24.00
- Mod 5 Instructional Material	8 pupils	\$6.28	50.26
- NYS Textbook	8 pupils	\$58.30	466.43
Software	8 pupils	\$11.47	91.78
Library	8 pupils	\$6.06	48.48
Hardware	8 pupils	\$10.77	<u>86.16</u>
<b>Subtotal OTPS (Tax Levy)</b>			<b>\$917.11</b>
<u>Other Programs</u>			
- Project Arts		\$64.52	\$516.15
- Title II: Part A: PD, Recruit and Retention		\$3.13	25.04
- Title II: Part D: School Tech. Infrastructure		\$13.65	109.19
- Title V: Part A: Innovative Programs		\$1.40	11.24
- Less Indirect Cost (3%)			<u>(4.24)</u>
<b>Subtotal Other Programs</b>			<b>\$657.39</b>
<b>Total Funds in Budget</b>			<b>\$17,327</b>

③ PROGRAM COST,  
net amount over & above existing allocation

	<u>POS</u>	<u>SALARY</u>	<u>TOTAL</u>
<u>From #1: Program Cost Model</u>			
Teachers	1.28	\$55,760	\$71,108.57
Basic Para	1.00	\$21,692	21,692.00
Supervisors	0.07	\$73,300	4,997.73
Coverage			5,011.60
OTPS			1,607.17
Other Programs			<u>493.04</u>
Subtotal			\$104,910.11
<u>Minus From #2: Funds in Districts Budget</u>			
Special Needs/AIS			\$15,752.00
OTPS (Tax Levy)			917.11
Other Programs			<u>657.39</u>
Subtotal			\$17,327
<b>Program Net Cost</b>			<b>\$87,583.11</b>
<b>Net Cost in Teachers Unit</b>			<b>1.570716</b>
<b>Teacher Units per pupil</b>			<b>0.261786</b>