

SAM #1.01: INSTRUCTIONAL PROGRAMS PRELIMINARY ALLOCATION

PURPOSE:

- Basic Classroom Staff: Teachers, Paraprofessionals, Per Diems, etc.
- Instructional Support Services - After-School Literacy, etc.
- School Leadership & Support Personnel -- Principals, Assistant Principals, School Secretaries, etc.
- Other than Personal Services -- Instructional Supplies, Materials and Equipment, etc.

The Instructional Programs Allocation Category funding supports the basic general education classroom instructional program and instructional support for all general education pupils in grades kindergarten through twelve.

Additional resources are provided by *other* school allocations for supplementary pupil services and programs such as academic remediation, English Language Learner programs, English as a Second Language, special education mandates, related services, and health supervision/support.

School Year 2006-2007 Budget Allocation:

Overview

This year's allocation method will extend the current year's school year (SY) 2005-2006 budget for instructional programs at all schools for another year, except for adjustments associated with:

- reversal of one time allocations or budget adjustments;
- changes in average teacher salary from SY 2005-2006 to SY 2006-2007
- re-direction of self-contained (SC) and collaborative team teaching (CTT) funds for high schools, collaborative schools and new schools to a new "TL Self-Contained and CTT" allocation category;
- changes in student register;
- changes in overhead amounts for elementary, middle and high schools to reflect recent collective bargaining and other salary increases; and
- changes in per capita to reflect collective bargaining and other salary increases.

Schools participating in the **Surplus Rollover Program** will receive 50% of their surplus funds in their "Instructional Programs" allocation category. Although these funds will be co-mingled with all the funds in this allocation category, the amount allocated to schools under the Surplus Rollover Program will show up on the Galaxy "Allocation History" screen as a separate, itemized amount. The remaining 50% of the rolled-over funds will be released to participating schools

following a review of their SY 2005 – 2006 year-end financial condition. For further details on the Surplus Rollover Program, please go to:

http://www.nycenet.edu/offices/d_chanc_oper/budget/dbor/whats_new/fy06surplus.pdf

Specific schools that received “**TL Mid-Year Hold Harmless**” funds in SY 2005-2006, to circumvent instructional disruptions as a result of a net mid year loss relative to anticipated changes, are required to repay this allocation from their SY 2006-2007 instructional funds. These schools have their SY 2006-2007 instructional programs initial allocation reduced to repay these funds up to a maximum of \$100 per student and \$100,000 annually, until the full amount is repaid. If the funds to be repaid exceed \$100,000, the remaining amount will be removed from the SY 2007-2008 Instructional Programs (IP) allocation. The amount removed to pay for the SY 2005-2006 TL Mid-Year Hold Harmless Allocation show up on the Galaxy “Allocation History” screen as a separate, itemized amount.

Calculation of Instructional Programs Allocation Amounts

The method used to calculate the Instructional Program allocation for all schools, except new schools opening up in September, which are funded based upon the Basic Instructional Allocation formula (see note #1), is as follows:

An SY 2005-2006 adjusted base allocation is calculated by taking a snapshot of the Instructional Programs allocation as of 2/17/2006 and applying the following adjustments:

- Reversal of one-time allocations or budget adjustments: For example, curriculum unpacking and coach cash allocations were removed (to be re-allocated in subsequent, separate school allocations);
- Adjustment to a new average salary for the base number of teachers:
 - Each school’s base number of teachers is calculated using the October 2005 audited registers multiplied by mandated maximum class size factors.
 - An average teacher salary for SY 2006-2007 is calculated for all teachers in each school using the 2nd March payroll. The SY 2006-2007 average salary amounts include Teacher Support Aid (TSA), UFT collective bargaining increases and technical adjustments to account for the ensuing year’s longevity and step increases.
 - Note: Average teacher salaries are increasing, on average, by nearly 17% between fiscal year 2006 and fiscal year 2007. To offset this significant increase in cost, funds are being added to school budgets (see below).
 - The change in ATS from SY 2005-2006 to SY 2006-2007 is multiplied by the October 2005 base number of teachers. The difference is added to or subtracted from the Instructional Programs allocation.
 - This adjustment allows schools to fund their base number of teachers without penalty or gain from changes in teacher salaries.

- Special education self contained and collaborative team teaching funds in high schools, collaborative schools and new schools are removed from the IP allocation category and allocated in the “TL Self Contained and CTT” allocation category.
 - The amount removed is calculated by multiplying the October 2005 number of self-contained and collaborative team teaching teachers (based on the funding formula in SY 2005-2006 of 15 pupils to 1 teacher (12:1 for collaborative and new schools) for SC and 10 pupils to 1 teacher for CTT by the SY 2006-2007 average salary. Because the average salary adjustment was applied to these teachers in the previous step, the removal of funds for these teachers is at the SY 2006-2007 salary rate.
- Adjustments based on change in student register
 - Base Number of Teacher (BNTCH) register adjustment: The difference between the general education audited October 31, 2005, and the projected October 31, 2006 registers is multiplied by the mandated class factor ratios by grade to determine the increase or decrease in the number of base teachers. These factors are unchanged from the initial school year 2005-06 formula. The change in the base number of teachers allocation is then multiplied by the SY 2006-2007 average salary to determine a BNTCH allocation adjustment.
 - Per capita register adjustment: The pupil per capita allocation supports general and special education classroom needs not funded through other targeted allocations and school discretionary programs. The variance between the general education audited October 31, 2005 and the projected October 31, 2006 registers is multiplied by the respective per capita amounts by grade to determine a per capita adjustment. The per capita amounts of \$86 for EL, \$200 for MS and \$450 for HS have remained constant from SY 2005-2006.
- Changes in overhead amounts for elementary, middle and high schools. The school overhead allocation funds minimum school administrative overhead.
 - Overhead amounts for all levels are revised to reflect the inclusion of teacher support aid, collective bargaining increases and SY 2006-2007 projected longevity and step increases. The new overhead amounts for SY 2006-2007 are: \$234,880 for elementary, \$354,240 for middle and \$459,240 for high schools. Each school’s base allocation will be adjusted to account for these changes. (Please see Note 1 for new schools).
 - Schools that change levels from SY 2005-2006 to SY 2006-2007 also have had their overhead amounts adjusted accordingly.

Each of these adjustments are added to or subtracted from the base IP funds from SY 2005-2006 as adjusted above. This process yields the SY 2006-2007 Instructional Programs allocations. The method applied essentially extends this current year’s budgets at schools, ensuring that schools can continue to operate the same quality programs that were in place in SY 2005-2006.

Collective Bargaining and other Salary adjustments

Funds to support the higher costs to schools of UFT titles in Instructional Programs due to the recent collective bargaining contract are being allocated as follows:

- **Teachers:** Collective Bargaining, TSA, Longevity and Step increments: Funds are being allocated into Instructional Programs to support these increases for the base number of teachers (calculated based on formula class factors) through the average teacher salary adjustment.
- **Administrative Overhead:** Overhead amounts for all levels are revised to reflect the inclusion of teacher support aid, collective bargaining increases and SY 2006-2007 projected longevity and step increases.
- **Other annual UFT titles (actual salary) and per session and per diem titles:** Funds are allocated for collective bargaining *only* through a supplemental per capita allocation. The per capita rates are based on actual salary staff not included in the Overhead calculations and bulk jobs as of 2/17/06. The collective bargaining costs for these staff were summed by school level (elementary, middle and high school) and then distributed among individual schools based upon projected registers. The resulting per capita amounts for different school levels (elementary \$30; middle school \$20; and, high school \$45) reflect the proportion of non-teacher UFT staff funded by the Instructional Program Allocation in these schools. Finally, since actual salary staff costs have always included TSA or longevity and step increments and been funded from the basic Instructional Programs allocation, no additional funds are added to cover these costs. Per session and per diem rates are not subject to TSA or longevity and step increments.

State Standards

Funds to support State Standards are being allocated through the “TL Instructional Programs” allocation category in SY 2006-2007 and will no longer be in a discrete allocation category. These funds are distributed on a per capita basis and support a variety of activities, including: direct instructional services to students (including academic intervention), appropriate professional development services for teachers and the development and sharing of innovative education practices. As these funds are no longer allocated in a distinct allocation category in SY 2006-2007, principals can identify their allocation in the TL Instructional Programs allocation history through the AC History screen in Galaxy. For further information, please see the school allocation memorandum for [State Standards](#).

Mid Year Adjustment

Instructional Programs allocations are based upon register projections using currently available information. Actual pupil registers may vary upward or downward from these projections. Schools which are able to demonstrate actual increased pupil registers will be provided with additional funding via the “ASA for Register Growth” allocation category. Schools which experience lower actual pupil registers must set aside (schedule) sufficient funds in the

“Register Loss Set Aside” title in Galaxy. When the October 31, 2006 register has been audited, schools’ “Instructional Programs” budgets will be adjusted upward or downward to reflect actual compared to projected registers.

Note: For new schools the Basic Instructional Services allocation formula continues to reflect the fact that, in their development, new schools do not require the same level of resources as fully formed existing schools. **For more information on the Basic Instructional Services allocation formula, please see SAM #1 for School Year 2004-2005.**