

Notes on the Instructional Programs FY'08 base facsimile- school worksheet:**Adjustments to FY'07 Instructional Programs Allocations (box A)**

Starting from a snapshot of the total FY'07 Instructional programs allocations for each school, this box summarizes the four (4) adjustments made to the FY'07 condition to produce the Instructional Programs status quo budget for FY'08. The backup for each of the four adjustments are shown in boxes B through G. The adjustments are:

- 1) the reversal of FY'07 Programmatic Allocations or one-shots,
- 2) the adjustment to reflect the change in the school average teacher salary for all base teachers,
- 3) an adjustment to reflect the change in register, and
- 4) an adjustment to reflect the change in overhead.

I. FY'07 Programmatic Allocations (one -shots): (See box B and yellow entry in box A)

One -shots: All programmatic funds not allocated for basic instruction are removed. These funds may be reallocated in FY'08, depending on the continuation of each specific program, and changes to the methods and parameters under which they are allocated. *Please note that the programmatic allocations for Advanced Placement Initiative (SAM #71), Bronx Academic Programs (SAM #53), and Peer Mediation and Negotiation at Impact Schools (SAM #91) are treated as baseline in the status quo budget.*

II. Average Salary Adjustment to the FY'07 base allocations: (See box D and purple entry in box A)

The change in the schoolwide average teacher salary from FY'07 to FY'08 is applied to the FY'07 base (formula) number of teachers. The schoolwide average teacher salary for FY08 is calculated by taking a snapshot of the salaries of all active teachers on the school's payroll in late March. To the current salaries we have added the following adjustments: 1) any longevity or steps projected through the remaining months of FY'07, 2) removal of the extra pay that teachers in extended time schools will no longer receive, and 3) a factor representing the FY'08 cash cost for all UFT collective bargaining adjustments from the previous contract and the new contract. The total salaries are divided by the total headcount. For a school with an itinerant teacher, the salary and the headcount for that itinerant teacher are prorated to reflect only the portion of their total assignment that takes place at that school. The FY'07 base (formula) number of teachers is calculated by multiplying the audited general education October 31, 2006 registers by the allocation formula class factors (see the class factors table below).

III. Register Adjustments: (See boxes C, E, G and blue entry in Box A)

Registers are adjusted based on the follow components:

- 1) Base Teacher Adjustment: Using the *variance* in general education registers from Audited Oct 31, 2006 to Projected Oct 31, 2007, a base teacher adjustment is calculated using the factors listed on the table on the next page.
- 2) Per capita adjustment on the change in total register by student level within a school; not by school level. Special education students are included in the total register variance for purposes of calculating the per capita adjustment. Per capita values are:

- Elementary (EarlyGrd, Elem, SpecEd_EL)- \$86
- MS (MS_T1, MS_NT1, SpecEd_MS) - \$200
- HS (HS_CAT1, HS_CAT2, HS_CAT3, HS_CAT4, SpecEd_HS)- \$450.

Schools with students in more than one level have had their per capita adjustment calculated as the sum of the change on each level. For example, a high school with both middle school and high school students will have different per capita adjustments for each student type.

- 3) Student Activity Fee (applies to HS only). This adjustment is calculated by multiplying the student activity fee amount (\$7) to the variance from the projected FY'07 register to the projected FY'08 register.

BASE TEACHERS

									<i>For Per Capita calculations only</i>		
	EarlyGrd	Elem	MS T1	MS NT1	HS CAT1	HS CAT2	HS CAT3	HS CAT4	Spec ED Elem	Spec Ed MS	SC HS Existing
<i>Regular Class Size</i>	25	32	30	33	34	34	34	34	12	12	15
<i>Teachers per Class</i>	1.20	1.20	1.40	1.40					1.20	1.40	1.40
<i>HS Periods</i>					5	5	5	5			
<i>Curriculum Index</i>					6.78	7.74	7.30	9.15			
<i>Pupil-Tchr Ratio</i>	20.8333	26.6667	21.4286	23.5714	25.0737	21.9638	23.2877	18.5792	10.0000	8.5714	10.7143
<i>Supporting Percent</i>	5.00%	5.00%	5.00%	5.00%	6.39%	6.39%	6.39%	6.39%	5.00%	5.00%	6.39%

IV. Overhead Adjustments: (See box F and teal entry in Box A)

Overhead is adjusted based on the follow components

- 1) Increment Adjustment: Overhead for all levels is adjusted to reflect UFT collective bargaining. The new overhead amounts for FY'08 are: \$243,518 for elementary, an increase of \$8,683; \$362,148 for middle schools, an increase of \$7,908; and \$468,550 for high schools, an increase of \$9,310. Each school's base allocation will be adjusted to account for these changes.
- 2) Level Adjustment: Schools with level changes also have had their overhead amounts adjusted to reflect the change to the new level.
- 3) New School Adjustment: This adjustment reflects bottom line overhead for new schools. *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.*