

### *Overview*

The Special Needs status quo budget for each school is calculated using the school's FY'07 base allocation plus an adjustment for the change in registers and a factor for collective bargaining adjustments in FY'08. The register adjustment is based on weights for each student population (special-ed, academic need, Limited English Proficiency, Low Income and Multiple SETSS) which remain unchanged from FY'07. The FY'08 special needs status quo budget compares a weighted student register using audited registers from October 31, 2006 to a weighted student per capita using audited registers from October 31, 2005. The difference between these two sets of registers is multiplied by the respective per capita rates to determine the change in allocation.

### *Fund Sources*

There are two fund sources for Special Needs: 1) TL Special Needs (/HS) and 2) TL ERSSA Academic Intervention.

### *Per Capita Rates*

The per capita rate for elementary and middle schools in FY'08 is \$386.13. This reflects an overall increase of \$28.72 over last year's rate. The per capita rate for High Schools in FY'08 is \$218.76. This reflects an overall increase of \$15.48. For all schools, the increase represents an 8% increase over the previous year, which is due to an increase for FY'08 collective bargaining and FY'07 longevity and step increases.

### *Calculation of Allocation Amounts*

The method used to calculate school SN allocations is as follows:

1. A School Year 2007-2008 base allocation is calculated by taking a snapshot of the SN allocation as of 2/20/2007.
2. One time allocations or programmatic budget adjustments ("one-shots") to FY'07 funding sources were subtracted from the amounts derived in step 1. (These funds will be reallocated based on FY'08 funding parameters.) FY'07 longevity and step increases and FY'08 collective bargaining increases were then added to these funds.
3. The product of the FY'08 per capita rate and the audited October, 2006 registers is subtracted from the product of the FY'07 per capita rate and the audited October, 2006 registers. The difference is the variance in formula funding between the two years.
4. The incremental increase or decrease derived in step 3 is added to the school's FY'07 base allocation (from step 2) to determine an FY'08 Special Needs allocation.

*Guide to columns/cells on FY'08 Special Needs School Worksheet*

Column	Name	Description
A	Weights	The weighting factors applied against audited October 31, 2005 registers (C) and audited October 31, 2006 registers (E).
B	Student Counts for FY'07 Formula	The audited October 31, 2005 registers.
C	FY'07 Weighted Register	Multiplies FY'07 audited student count (B) by the weights (A) to calculate weighted registers. The amounts in each category are summed to derive a total special needs weighted register for FY'07.
D	Student Counts for FY'08 Formula	The audited October 31, 2006 registers.
E	FY'08 Weighted Register	Multiplies FY'08 student count (D) by weights (A) to calculate weighted registers. The amounts in each category are summed to derive a total special needs weighted register for FY'08.
F	Variance in Weighted Registers	Subtracts FY'08 Weighted Registers (E) from FY'07 weighted registers (C) to arrive at a variance in weighted registers.
G	Per Capita Rates for FY'07	These were the per capita rates used for determining the "formula" FY'07 entitlement. There were two per capita rates: one for elementary/middle schools and one for high schools.
H	Per Capita Rates for FY'08	These are the per capita rates used for determining the "formula" FY'08 entitlement. There are two per capita rates: one for elementary/middle schools and one for high schools. The per capita for FY'08 has increased due to collective bargaining for UFT.
I	Variance in Per Capita Rates	Subtracts FY'08 per capita rate (H) from FY'07 per capita rate (G) to arrive at a per capita variance.
J	Entitlement Funding for FY'07	Multiplies FY'07 per capita rate (G), depending on the school level, with the sum of FY'07 total weighted register (C) to arrive at the total entitlement funding for FY'07.
K	Entitlement Funding for FY'08	Multiplies one of the two rates in (H) depending on the school level with the sum of (E) to arrive at the total entitlement funding for FY'08.
L	Variance in Entitlement funding	Subtracts FY'08 entitlement funding (K) from FY'07 entitlement funding (J) to arrive at a variance in entitlement funding between FY'07 and FY'08.
M	FY'07 Base Allocations	This was the school's actual base Special Needs allocation for FY'07. (This does not include one-time budget adjustments, or "one-shots".)
N	FY'08 Status Quo Budget	Adds variance in entitlement funding (L) to FY'07 base allocations (M) to arrive at the FY'08 Special Needs status quo budget.
O	Portion of variance due to per capita change	For informational purposes: This shows how much of the amount in variance in entitlement funding (L) is due to the per capita change from FY'07 to FY'08.
P	Portion of variance due to register change	For informational purposes: This shows how much of the amount in variance in entitlement funding (L) is due to the change in registers from FY'07 to FY'08.