

DOCUMENT RESUME

ED 137 485

UD 016 909

AUTHOR Gifford, Bernard R.; And Others
TITLE Resource Allocation in A Decentralized School System:
the 1976-1977 Allocation Formulae. Policy Paper No.
5.
INSTITUTION New York City Board of Education, Brooklyn, N.Y.
Office of the Deputy Chancellor.
PUB DATE 30 Jun 76
NOTE 182p.
EDRS PRICE MF-\$0.83 HC-\$10.03 Plus Postage.
DESCRIPTORS *Charts; Fiscal Capacity; *Graphs; *Resource
Allocations; Resources; *School Districts; *School
District Spending; Tables (Data)
IDENTIFIERS *New York (New York)

ABSTRACT

This paper presents the 1976-1977 allocation of monies by the New York City Board of Education to New York City's thirty-two decentralized community school districts. It is organized around five modules. Each module consists of a grouping of functional activities for which separate allocation formulae are utilized. The modules cover the following areas: (1) community school boards and district administration, (2) instructional services, (3) continuing education and extended use of school buildings, (4) furniture, supplies, equipment, textbooks, and library books, and (5) furniture and equipment. The funds in these modules are distributed to the thirty-two community school districts by formulae, and in fiscal year 1976-1977 the monies allocated to these modules represented nearly two-thirds of each school district's total budget allocation. Charts, graphs, tables, and step-by step examples are used throughout the paper to explain and simplify this complicated budget distribution description. (Author/AM)

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RESOURCE ALLOCATION IN A DECENTRALIZED SCHOOL SYSTEM: THE 1976-1977 ALLOCATION FORMULAE

POLICY PAPER NO. 5

JUNE 30, 1976

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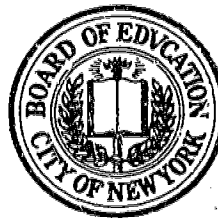
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**RESOURCE ALLOCATION IN
A DECENTRALIZED SCHOOL SYSTEM:
THE 1976-1977 ALLOCATION FORMULAE**

POLICY PAPER NO. 5

Preface

This Policy Paper presents the 1976-1977 allocation of monies to the City's thirty-two decentralized community school districts. The allocation formulae for 1976-1977 continue the reforms started in 1974-1975. Technical changes have been made so that the allocations are consistent with the realities of the budget cuts.

- The allocation for basic instructional services is based on the October 1976 register (Chapter V).
- A mid-year adjustment for the 2% limit on hold-harmless will be made in the allocations for basic instructional services (Chapter V).
- Teacher workload factors are set at maximum levels consistent with a shortened instructional day (Chapter IV).
- Average teacher salaries are computed for an adjusted base number of teachers (Chapter V).
- The Furniture and Equipment Procurement formula has been revised and is based on the workload weighted register (Chapter X).

Every effort has been made to explain and simplify the sometimes complicated analyses by the generous use of charts, graphs, tables, and step-by-step examples. We would like to know if we have succeeded in explaining the allocation formulae because they are the most powerful policy instrument the Board of Education has for providing equal educational opportunity for all youth.

Marshall Goldman and Dr. Ronald K.H. Choy join me as junior authors of this report, although I accept fully the responsibility for any errors of fact or judgment. We received able assistance from Antoine Ector, Miriam Newman and the staff of the Office of District Systems Planning and Program Analysis, and Leonard Hellenbrand of the Office of Budget Operations and Review, who contributed Chapter VIII. The charts and graphs were executed by Jacqueline Wong. The text and tables were prepared by Carol Young and Madeline Romero.

BERNARD R. GIFFORD, Deputy Chancellor

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I. DEFINING EQUAL EDUCATIONAL OPPORTUNITY: A BIT OF PHILOSOPHY

In developing "objective formulae" for allocating funds to the thirty-two community school districts, the New York City Board of Education must follow federal, state, and city laws that prohibit discrimination against any student, regardless of sex, race, ethnicity, or place of residency. In short, the "objective formulae" adopted by the Board to allocate monies to the thirty-two community school districts must be consistent with the idea of "equal education opportunity for all youth."

However, "equal educational opportunity" can be defined in a variety of ways. There are three measures that can be used to define "equal educational opportunity:" dollars, resources, and outcomes. We will explore the allocation strategies that appear to be consistent with each definition. This exploration will help us to lay a foundation for discussing the merits and shortcomings of the "objective formulae" used to allocate resources to the thirty-two community school districts.

I. INPUT EQUALIZATION

The allocation formulae that give equal dollars per pupil follow an input equalization strategy. There is no conceptual problem in defining what is meant by an equal input of dollars. All that is needed to verify equality is proper accounting. An equal dollar input strategy would result in simplified allocation formulae and would also minimize the influence of non-objective criteria in establishing allocation formulae.

However, an equal dollar per pupil strategy would be consistent with "equal educational opportunity" only if equal dollars could purchase equal services in every community school district in the city. This, as we shall find out, is not the case.

2. RESOURCE EQUALIZATION

An allocation strategy that attempts to compensate for differences in the purchasing power of the educational dollar among the thirty-two districts is a resource equalization strategy. The term "resources" means the value of all human and non-human inputs into education -- services of teachers, administrators, and support staff; materials and supplies, types of facilities; and so forth.

In order to insure "equal education opportunity" each district would have to be given enough money to purchase the same mix or "package" of resources per pupil.

- The problem is that equal dollars do not buy equal resources everywhere.

For a variety of reasons, (e.g., differences in teacher salaries and in required pupil-teacher ratios) districts vary both in ease of access to resources and in the prices they must pay for resources of given quality and quantity. Since input costs are variable, districts cannot be said to be providing equal programs or equal educational opportunity when their levels of spending are the same.

- A resource equalization strategy requires that dollars be allocated unequally to compensate for interdistrict variations in cost.

This means that cost levels in each district must be measured in such a way that the necessary adjustments in purchasing power per dollar can be computed.

3. OUTCOME EQUALIZATION

Allocation formulae based on an educational outcome equalization strategy is a relatively new idea. It can be considered a by-product of studies, such as the Coleman Report, showing the importance of non-school factors, including racial discrimination and socioeconomic status, in determining educational results. From these studies it is clear that even if resources were distributed with perfect equality and all districts were equally well managed there would still be wide disparities in pupil achievement because of differences in their pupil populations.

- To bring achievement in all districts up to an agreed-upon standard (equal educational outcome), it would be necessary to allocate resources to compensate for differences in the difficulty of educating diverse pupil populations.

Stated differently, it would be necessary to allocate resources in proportion to "educational need," where "need" refers to the amount of resources per pupil, relative to the amount required in an "average" district, to produce a given level of educational achievement. Both relative need and relative cost would have to be considered in distributing funds to districts. The special needs (Module 2B) allocation formulae are based on relative educational need. The allocation formulae that distribute funds for basic instructional services (Module 2A) include relative cost considerations.

II. UNIT OF APPROPRIATION 30

Funds earmarked in the Mayor's expense budget for community school districts are placed in Unit of Appropriation 30. The Board of Education of the City of New York has established modules that subdivide "Program 30". Each module is a grouping of functional activities for which separate allocation formulae are utilized. The modules are:

1. Community School Boards and District Administration
2. Instructional Services
3. Continuing Education and Extended Use of School Buildings
4. New York State Textbook Law Funds and Funds for Capital Note Items
5. Special Purpose Funds and Special Purpose Reserve
6. Fringe Benefits
7. Furniture and Equipment Procurement

These modules are described in more detail in Table II-1 and Appendix A.

This Policy Paper focuses on Modules 1, 2, 3, 4B, and 7. The funds in these modules are distributed to the thirty-two community school districts by formulae, and in fiscal year 1976-1977 the \$669,223,398 in these modules represent nearly two-thirds of a district's total allocation. Program 30 appropriations by module for fiscal year 1976-1977 are tabulated in Table II-2 and illustrated in Figure II-1. Fiscal years 1975-1976 and 1976-1977 are compared in Table II-3. District allocations from Modules 1, 2, 3, 4B, and 7 are listed in Table II-4.

Table 11-1

PROGRAM 30 MODULES

<u>MODULE</u>	<u>FUNCTION AND COMPONENTS</u>
1	<u>COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION</u> - Includes salaries of Executive Assistant to Community School Board, District Superintendent, District Supervising Attendance Officer, District Business Officer, Supervisor of Guidance, Curriculum Supervisors, et al.
2	<u>INSTRUCTIONAL SERVICES</u> - Includes salaries of Elementary and Junior High School Teachers, Principals, Guidance Counselors, School Secretaries, School Aides, et al. Also includes replacement for occasional absences and medical leaves, postage and communications services, promotional and salary differentials, and intra-district awards.
3	<u>CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS</u> - Includes personnel costs of running community and recreation centers, day camps, summer swimming pools, after school center, etc.
4A	<u>NEW YORK STATE TEXTBOOK LAW FUNDS</u> - Funds in the amount of \$10.00 per capita for pupils in grades K-9 are provided by State.
4B	<u>FUNDS FOR CAPITAL NOTE ITEMS</u> - Includes funds for furniture, supplies, equipment, textbooks, and library books financed by the issuance of capital notes by the City of New York.
5A	<u>SPECIAL PURPOSE FUNDS</u> - Includes funds for school lunch, repair and maintenance, borough-wide music, citywide awards, leases for space, and school safety.
5B	<u>SPECIAL PURPOSE RESERVE</u> - Includes funds for leaves in lieu of sabbaticals, replacements for sabbatical and terminal leaves, register increases, salaries of properly excessed personnel, preparation period coverage for special education classes, overhead costs for educational parks, and integration programs, one-time other than personal service costs for new schools, replacement of instructional equipment losses due to theft and vandalism, bilingual education, legal counsel, moving costs, extended use of school buildings for district offices, salaries of properly suspended personnel, and replacements for long term medical absences.
6	<u>FRINGE BENEFITS</u> - Includes funds earmarked for social security, health, welfare, pension, and other benefits for district personnel.
7	<u>FURNITURE AND EQUIPMENT PROCUREMENT</u> - Includes capital funds for furniture and equipment.

Table 11-2
UNIT OF APPROPRIATION 30 BY MODULE.
FISCAL YEAR 1976-1977

Module	Function	ALLOCATION			Percent Of Total
		Tax Levy	State Aid Special Needs	Total	
1	Community School Boards and District Administration	\$ 15,018,812	\$ --	\$ 15,018,812	1.36%
2	Instructional Services	605,866,529	37,727,838	643,594,367	58.18
2A	Basic Instruction*	(585,670,874)	(--)	(585,670,874)	(52.94)
2B	Special Needs*	(20,195,655)	(37,727,838)	(57,923,493)	(5.24)
3A	Continuing Education	3,925,496	--	3,925,496	0.35
3B	Extended Use of School Buildings	2,446,330	--	2,446,330	0.22
4A	New York State Textbook Law**	7,476,000	--	7,476,000	0.68
4B	Funds for Capital Note Items	3,103,393	--	3,103,393	0.28
5A	Special Purpose Funds	113,667,968	--	113,667,968	10.27
5B	Special Purpose Reserve	29,036,866	--	29,036,866	2.62
6	Fringe Benefits	286,873,724	--	286,873,724	25.94
7	Furniture and Equipment	1,135,000	--	1,135,000	0.10
	TOTAL	\$1,068,550,118	\$ 37,727,838	\$1,106,277,956	100.00%

*Module 2A and 2B amounts in parentheses sum to the Module 2 amounts.

**Subject to change depending upon K-9 registration as of September 30, 1976.

Figure 11-1

PROGRAM 30
FISCAL YEAR 1976-1977
\$ 1,106,277,956

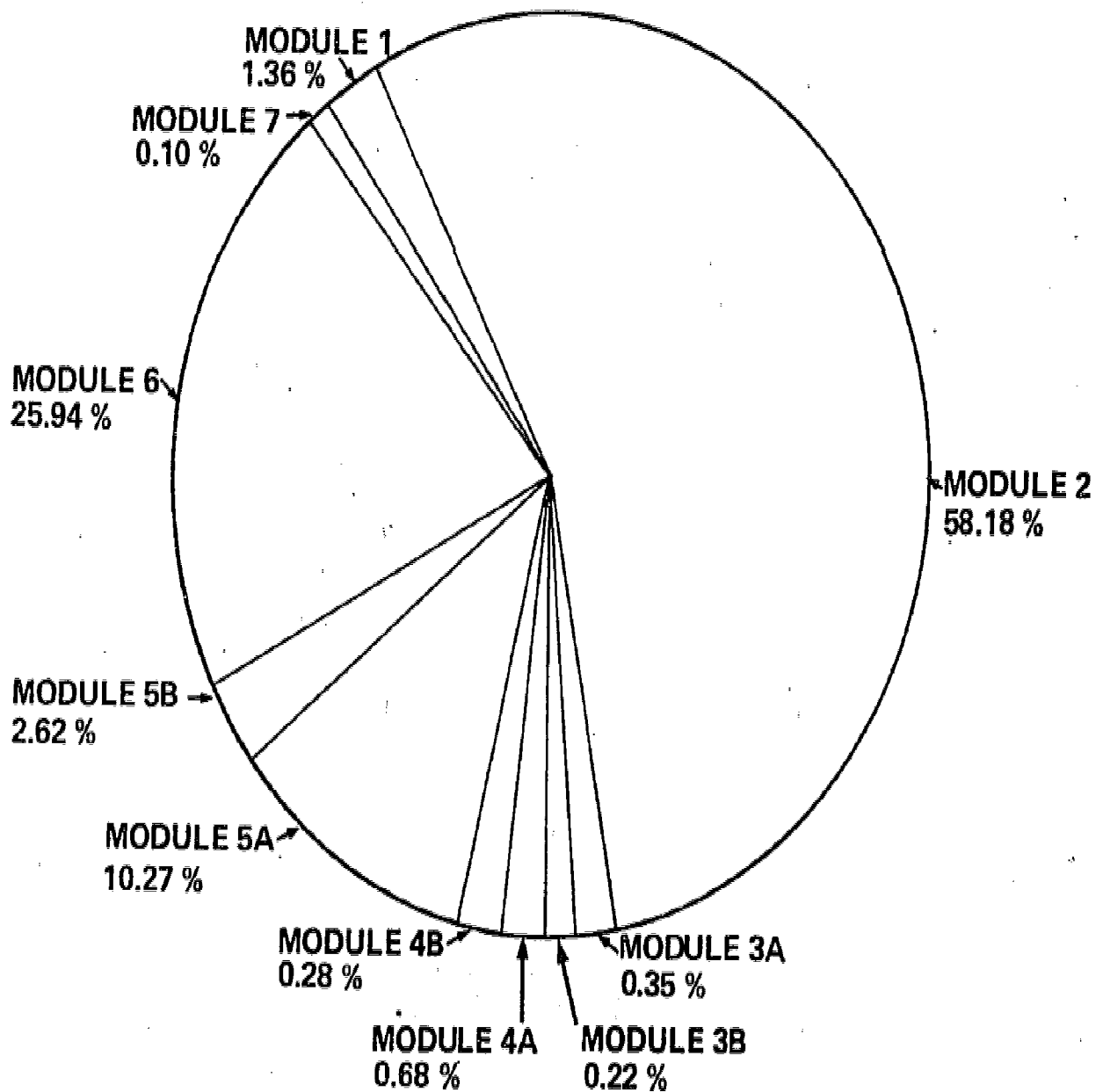


Table 11-3

COMPARISON OF UNIT OF APPROPRIATION 30 BY MODULE

FISCAL YEARS 1975-1976 AND 1976-1977

MODULE	FUNCTION	UNIT OF APPROPRIATION		CHANGE	
		1975-1976**	1976-1977	AMOUNT	PERCENT
1	Community School Boards and District Administration	\$ 15,705,305	\$ 15,018,812	\$- 686,493	- 4.37%
2	Instructional Services	672,609,055	643,594,367	-29,014,688	- 4.31
2A	Basic Instruction*	(612,074,240)	(585,670,874)	(-26,403,366)	(- 4.31)
2B	Special Needs*	(60,534,815)	(57,923,493)	(- 2,611,322)	(- 4.31)
3A	Continuing Education	7,434,889	3,925,496	3,509,393	-47.20
3B	Extended Use School Buildings	3,057,744	2,446,330	- 611,414	-20.00
4A	New York State Textbook Law	7,628,000	7,476,000	- 152,000	- 1.99
4B	Funds for Capital Note Items	6,870,878	3,103,393	- 3,767,485	-54.83
5A	Special Purpose Funds	108,280,031	113,667,968	- 5,387,937	4.98
5B	Special Purpose Reserve	36,164,517	29,036,866	- 7,127,651	- 6.58
6	Fringe Benefits	282,281,101	286,873,724	4,592,623	1.63
7	Furniture and Equipment	1,135,000	1,135,000	0	0.0
TOTAL		\$1,141,166,520	\$1,106,277,956	\$-34,888,564	- 3.06%

*Module 2A and 2B amounts in brackets sum to the Module 2 amounts.

**Distribution among modules at the beginning of the year (see Policy Paper No. 4, p.5). The mid-year \$9.6 million cut allocated from Module 3 is not included.

DISTRICT ALLOCATION BY FORMULAE, FISCAL YEAR 1976-1977

DISTRICT	MODULE 1 ALLOCATION	MODULE 2 ALLOCATION	MODULE 3 ALLOCATION	MODULE 4B ALLOCATION	MODULE 7 ALLOCATION	TOTAL FORMULAE ALLOCATION
1	\$ 392,227	\$ 12,447,660	\$ 122,099	\$ 59,172	\$ 21,641	\$ 13,042,799
2	444,622	17,601,346	209,592	85,073	31,113	18,371,746
3	414,455	14,769,555	155,890	69,800	25,528	15,435,228
4	407,827	14,515,195	141,665	67,035	24,517	15,156,239
5	418,682	15,214,807	144,382	73,239	26,786	15,877,896
6	432,537	16,783,278	162,577	78,276	28,628	17,485,296
7	453,905	18,530,945	188,948	91,996	33,646	19,299,440
8	503,604	24,508,858	239,195	119,946	43,868	25,415,471
9	574,295	31,284,762	302,155	153,067	55,981	32,370,260
10	527,832	26,982,224	263,158	127,586	46,662	27,947,462
11	480,500	21,144,936	220,389	102,505	37,489	21,985,819
12	469,464	20,184,416	196,960	99,706	36,465	20,987,011
13	446,924	17,987,970	177,557	86,189	31,522	18,730,162
14	472,421	21,667,822	220,605	102,220	37,385	22,500,451
15	475,567	21,345,407	235,413	102,332	37,426	22,196,150
16	406,335	13,241,174	141,547	64,883	23,729	13,877,668
17	495,985	23,484,926	208,007	112,906	41,293	24,343,117
18	441,337	17,072,743	151,377	83,667	30,599	17,779,723
19	500,958	24,442,484	226,077	115,163	42,118	25,326,800
20	486,325	20,911,234	238,814	103,314	37,785	21,777,472
21	482,237	20,636,190	205,300	101,666	37,182	21,462,575
22	486,792	20,780,896	206,714	100,784	36,860	21,612,046
23	417,077	15,108,498	142,672	72,161	26,391	15,766,799
24	491,724	21,355,149	218,987	104,080	38,065	22,208,005
25	475,469	19,434,838	196,072	95,578	34,955	20,236,912
26	413,070	12,896,489	120,458	65,349	23,900	13,519,266
27	520,417	25,387,637	249,913	118,683	43,406	26,320,056
28	472,192	20,330,220	192,547	96,382	35,250	21,126,591
29	489,594	22,375,596	210,315	106,364	38,900	23,220,769
30	476,321	20,646,432	211,022	97,934	35,817	21,467,526
31	602,995	32,928,850	312,128	160,259	58,612	34,062,844
32	445,122	17,591,830	159,288	86,078	31,481	18,313,799
TL	\$15,018,812	\$643,594,367	\$6,371,826	\$3,103,393	\$1,135,000	\$669,223,398

III. MODULE 1: COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION

Module 1 funds are designed for Community School Boards and District Administration to support administrative and supervisory activities. The objective formulae allocate Module 1 funds to the districts in two streams:

- An equal amount to each district that reflects the "fixed cost" nature of some overhead activities.
 - For example, all districts have a Community School Board and a District Superintendent.
- An amount proportional to the "size" of a district that reflects the "variable cost" nature of some overhead activities.
 - For example, extra office help to handle administrative workloads.

The allocation procedure is illustrated in Figure III-1.

I. DIVISION OF MODULE 1

The first step is to separate the total Module 1 amount, \$15,018,812 in fiscal year 1976-1977, into its fixed and variable parts (Figure III-2).

- 60% or \$9,011,296 of Module 1 is for fixed cost allocation.
- The remaining \$6,007,516 of Module 1 is for variable cost allocation.

2. ALLOCATION FOR FIXED COST

The amount that each district receives as its equal share, fixed cost allocation is computed as follows (Figure III-3):

Figure III-1

ALLOCATING MODULE 1 MONIES

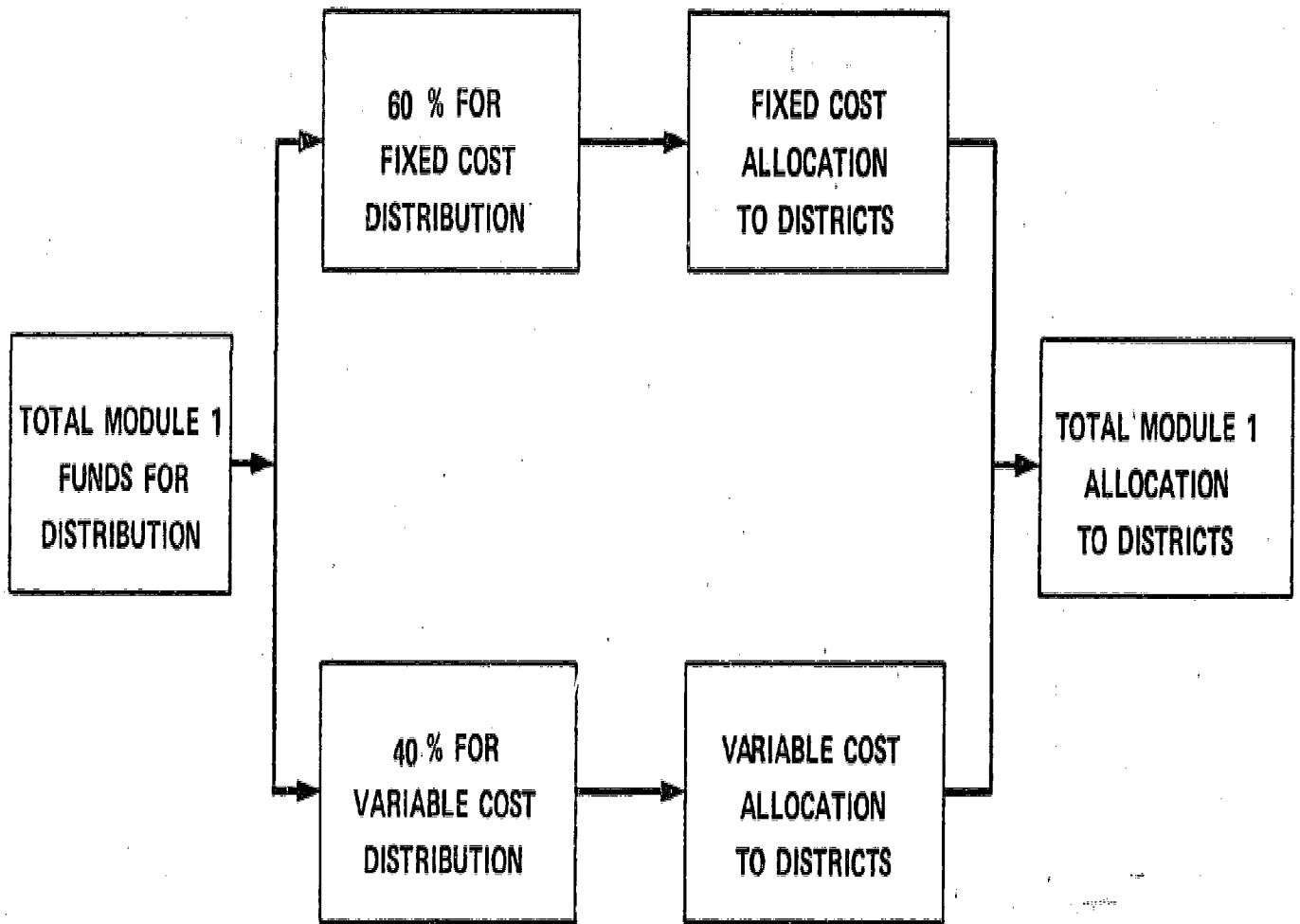


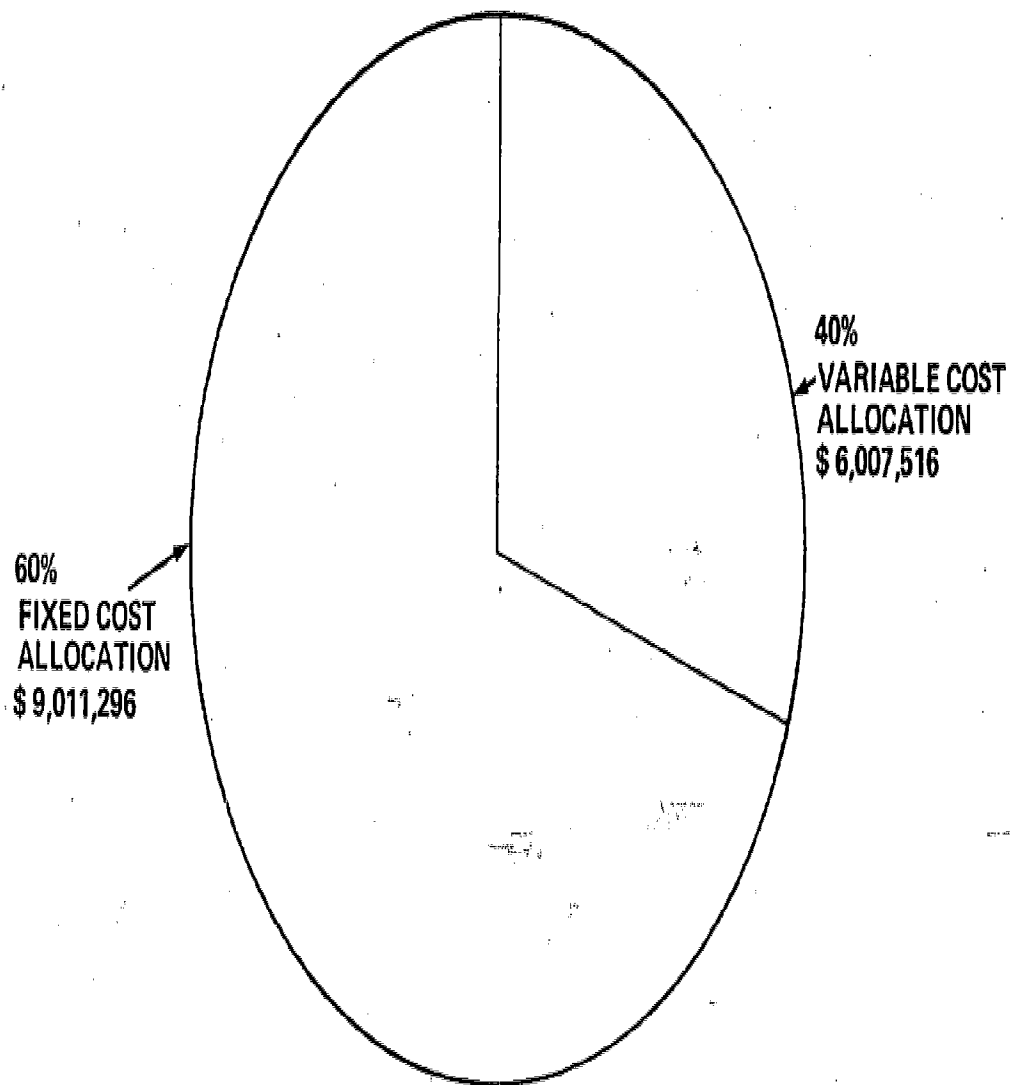
Figure III-2

MODULE 1

COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION

FISCAL YEAR 1976-1977

\$ 15,018,812



COMPUTING THE MODULE 1 ALLOCATION

STEP 1

MODULE 1 AMOUNT FOR FIXED COST	÷	NUMBER OF COMMUNITY SCHOOL DISTRICTS	=	FIXED COST ALLOCATION PER DISTRICT
\$ 9,011,296		32		\$ 281,603

STEP 2

MODULE 1 AMOUNT FOR VARIABLE COST	÷	CITYWIDE ADJUSTED REGISTER	=	CITYWIDE VARIABLE COST PER CAPITA AMOUNT
\$ 6,007,516		733,237		\$ 8.193144

STEP 3

CITYWIDE VARIABLE COST PER CAPITA AMOUNT	X	DISTRICT d ADJUSTED REGISTER	=	DISTRICT d VARIABLE COST ALLOCATION
E.G., DIST. 27 \$ 8.193144	X	29,148	=	\$ 238,814

STEP 4

FIXED COST ALLOCATION PER DISTRICT	+	DISTRICT d VARIABLE COST ALLOCATION	=	DISTRICT d MODULE 1 ALLOCATION
E.G., DIST. 27 \$ 281,603	+	\$ 238,814	=	\$ 520,417

-13-



$$\begin{array}{l} \text{MODULE I} \\ \text{FIXED COST} \\ \text{PER DISTRICT} \\ \text{ALLOCATION} \end{array} = \frac{\begin{array}{l} \text{MODULE I AMOUNT} \\ \text{FOR FIXED COST} \\ \text{TOTAL NUMBER OF COMMUNITY} \\ \text{SCHOOL DISTRICTS} \end{array}}$$

- For fiscal year 1976-1977, each district receives \$281,603:

$$\begin{array}{l} \text{FIXED COST} \\ \text{PER DISTRICT} \\ \text{ALLOCATION} \end{array} = \frac{\$9,011,296}{32 \text{ DISTRICTS}}$$

$$= \$281,603 \text{ PER DISTRICT}$$

3. ALLOCATION FOR VARIABLE COST

The "size" of a district is measured by the number of students shown on the October 31, 1975, adjusted registers.* A per capita amount is computed, and a district receives that amount for each student.

$$\begin{array}{l} \text{CITYWIDE} \\ \text{VARIABLE COST} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\begin{array}{l} \text{MODULE I AMOUNT} \\ \text{FOR VARIABLE COST} \\ \text{TOTAL CITYWIDE} \\ \text{ADJUSTED REGISTER} \end{array}}$$

- For fiscal year 1976-1977, the per capita amount is about \$8.19 per student:

$$\begin{array}{l} \text{CITYWIDE} \\ \text{VARIABLE COST} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\$6,007,516}{733,237 \text{ STUDENTS}}$$

$$= \$8.193144 \text{ PER STUDENT}$$

*See Appendix B.

The variable cost allocation each district receives is proportional to its adjusted register:

$$\begin{array}{r} \text{DISTRICT } d \\ \text{VARIABLE COST} \\ \text{ALLOCATION} \end{array} = \begin{array}{r} \text{CITYWIDE} \\ \text{VARIABLE COST} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} \times \begin{array}{r} \text{DISTRICT } d \\ \text{ADJUSTED} \\ \text{REGISTER} \end{array}$$

- For example, let us take District 27, which has 29,148 students. Its variable cost allocation is \$238,814:

$$\begin{array}{r} \text{DISTRICT 27} \\ \text{VARIABLE COST} \\ \text{ALLOCATION} \end{array} = \$8.193144 \times 29,148$$
$$= \$238,814$$

4. DISTRICT ALLOCATION FOR MODULE I

The total Module I allocation each district receives is the sum of its fixed and variable cost allocations:

$$\begin{array}{r} \text{DISTRICT } d \\ \text{MODULE I} \\ \text{ALLOCATION} \end{array} = \begin{array}{r} \text{FIXED COST} \\ \text{PER DISTRICT} \\ \text{ALLOCATION} \end{array} + \begin{array}{r} \text{DISTRICT } d \\ \text{VARIABLE COST} \\ \text{ALLOCATION} \end{array}$$

To continue with our example, District 27 receives \$520,417:

$$\begin{array}{r} \text{DISTRICT 27} \\ \text{MODULE I} \\ \text{ALLOCATION} \end{array} = \$281,603 + \$238,814$$
$$= \$520,417$$

Table III-1 tabulates the Module I allocations to the thirty-two community school districts.

TABLE III-1

MODULE I

COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION ALLOCATION

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>TOTAL REGISTER</u>	<u>FIXED COST ALLOCATION</u>	<u>VARIABLE COST ALLOCATION</u>	<u>TOTAL ALLOCATION</u>
1	13,502	\$ 281,603	\$ 110,624	\$ 392,227
2	19,897	281,603	163,019	444,622
3	16,215	281,603	132,852	414,455
4	15,406	281,603	126,224	407,827
5	16,731	281,603	137,079	418,682
6	18,422	281,603	150,934	432,537
7	21,030	281,603	172,302	453,905
8	27,096	281,603	222,001	503,604
9	35,724	281,603	292,692	574,295
10	30,053	281,603	246,229	527,832
11	24,276	281,603	198,897	480,500
12	22,929	281,603	187,861	469,464
13	20,178	281,603	165,321	446,924
14	23,290	281,603	190,818	472,421
15	23,674	281,603	193,964	475,567
16	15,224	281,603	124,732	406,335
17	26,166	281,603	214,382	495,985
18	19,496	281,603	159,734	441,337
19	26,773	281,603	219,355	500,958
20	24,987	281,603	204,722	486,325
21	24,488	281,603	200,634	482,237
22	25,044	281,603	205,189	486,792
23	16,535	281,603	135,474	417,077
24	25,646	281,603	210,121	491,724
25	23,662	281,603	193,866	475,469
26	16,046	281,603	131,467	413,070
27	29,148	281,603	238,814	520,417
28	23,262	281,603	190,589	472,192
29	25,386	281,603	207,991	489,594
30	23,766	281,603	194,718	476,321
31	39,227	281,603	321,392	602,995
32	19,958	281,603	163,519	445,122
TOTAL	733,237	\$ 9,011,296	\$6,007,516	\$15,018,812

IV. IMPACT OF WORKLOAD FACTORS ON TEACHER RESOURCE ALLOCATION

In developing allocation formulae it is essential to establish workload factors for classroom teachers in kindergarten, elementary schools, and junior high schools. These workload factors impose conditions on resource allocation decision making. The objective formulae we develop to distribute monies placed in Module 2A for basic instructional services identify the resources required to meet the following classroom workload factors:

- Class size limits.
- Teaching, preparation, and administrative period assignments.

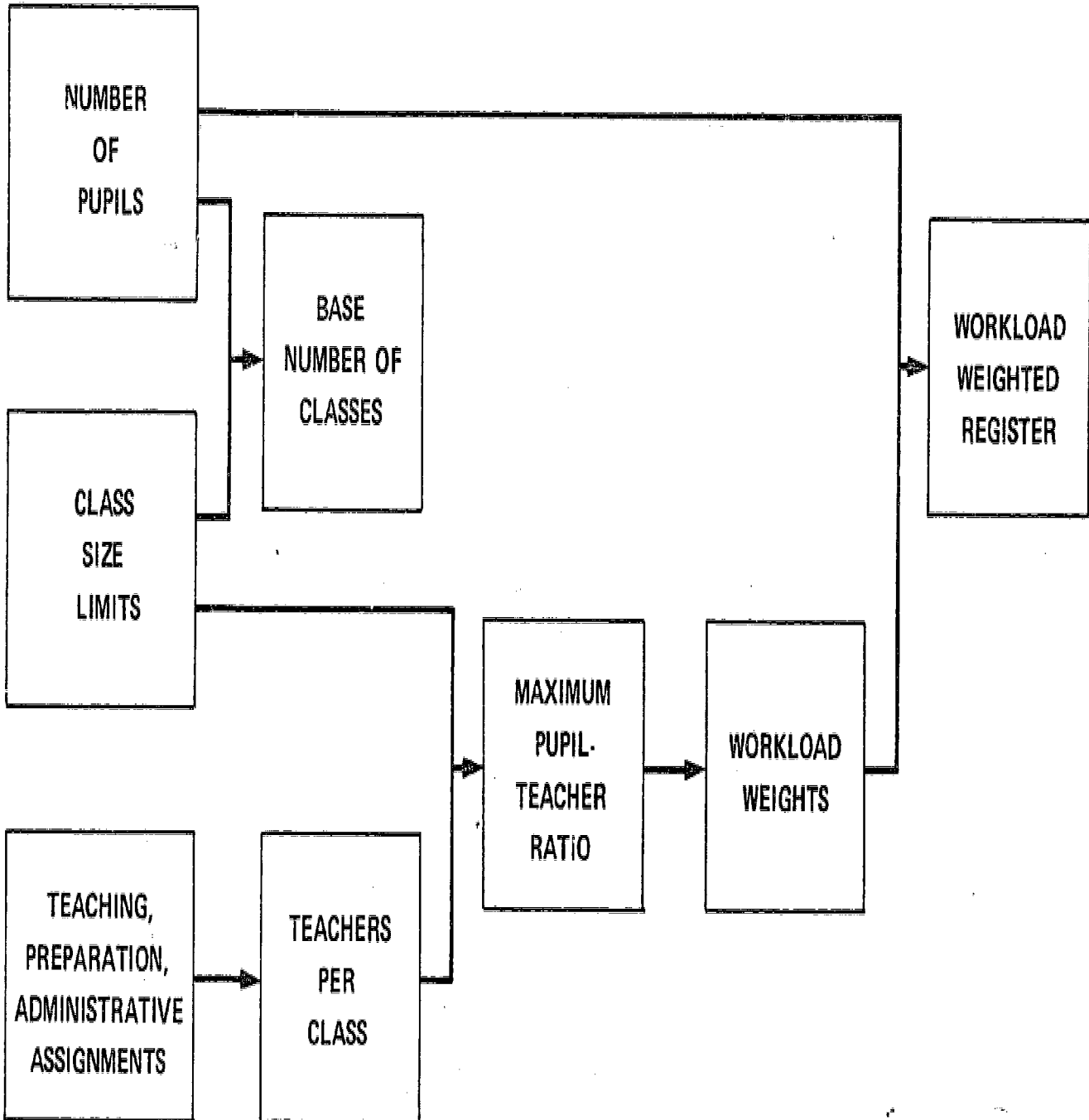
Workload factors differ for kindergarten, elementary schools and junior high schools. They also differ for Title I and Non-Title I schools* at each level. Title I schools receive more teacher resources per pupil than Non-Title I schools.

In this chapter, we show how the workload factors determine the number of classes a district must have, the number of teachers needed for each class, and what the pupil-teacher ratio must be. Pupil-teacher ratios measure the teacher resources required by the district's students. They are the building blocks for developing a district's workload weighted register, a register that weights pupils by their teacher resource requirements. Figure IV-1 illustrates the procedure we will follow.

*A school receives a "Title I" designation when 42.64% or more of its enrollment is made up of students from low income families.

Figure IV-1

DEVELOPING THE WORKLOAD WEIGHTED REGISTER



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I. CLASS SIZE LIMITS

The size of regular classes must be below the following limits:*

(Figure IV-2)

- Kindergarten: 50 pupils per class. Kindergarten is a half a day program. A "class" is made up of 25 children in the morning and 25 in the afternoon.
- Elementary school: 32 pupils per class.
- Junior high school
 - Title I school: 30 pupils per class.
 - Non-Title I school: 33 pupils per class.

The base number of classes of full-time equivalent students is given by the following relationship:

$$\text{DISTRICT d BASE NUMBER OF CLASSES} = \frac{\text{DISTRICT d NUMBER OF PUPILS IN REGISTER}}{\text{MAXIMUM CLASS SIZE}}$$

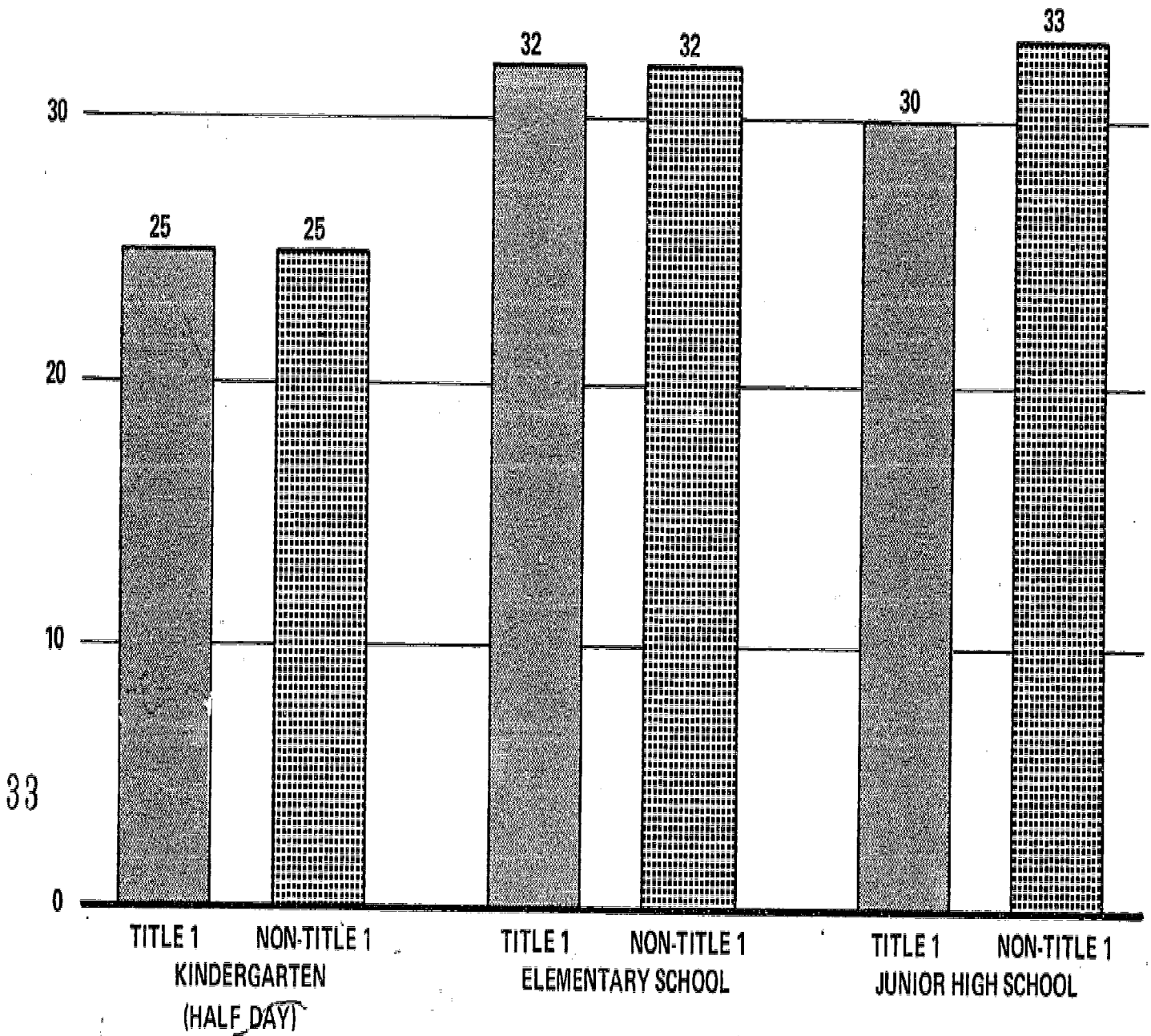
*An acceptable reason for exceeding the maximum class size limitations listed above may be any of the following:

- There is no space available to permit scheduling any additional class or classes in order to reduce class size.
- Conforming to the class size objective would result in placing additional classes on short time schedule.
- Conforming to the class size objective would result in organizing half-classes.
- A class larger than the maximum is necessary or desirable in order to provide for specialized or experimental instruction, for IGC instruction, or for placing pupils in a subject class of which there is only one on a grade.

In the event that it is necessary to assign a teacher to a class that exceeds the maximum size listed above, the principal shall stipulate the reason in writing to the teacher and to the Chancellor.

Figure IV-2

MAXIMUM CLASS SIZE LIMITS



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- For example, District 27 has a base of 879 classes. the calculations are shown below.

DISTRICT 27 BASE NUMBER OF CLASSES

<u>LEVEL</u>	<u>TITLE I STATUS</u>	<u>PROJECTED REGISTER*</u>	<u>MAXIMUM CLASS SIZE</u>	<u>BASE NUMBER OF CLASSES</u>
Kindergarten	Title I	1,265	50	25
Kindergarten	Non-Title I	2,010	50	40
Elementary	Title I	8,710	32	272
Elementary	Non-Title I	9,590	32	300
Junior High	Title I	2,410	30	80
Junior High	Non-Title I	5,340	33	162
TOTAL		29,325	--	879

The base number of classes for all districts is shown in Table IV-1.

2. TEACHERS PER CLASS

Since at least one teacher must be assigned to each class, the number of teachers required cannot be less than the base number of classes. We will show that more than one teacher is required per class.

* The register used for the 1976-1977 fiscal year is a projected October 31, 1976, register. This register is developed in Appendix C.

Table IV-1
BASE NUMBER OF CLASSES, FISCAL YEAR 1976-1977

DISTRICT	KINDERGARTEN			ELEMENTARY			JUNIOR HIGH			TOTAL
	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	
1	18	0	18	247	0	247	133	0	133	398
2	19	11	30	233	139	372	126	62	188	590
3	23	0	23	318	0	318	144	0	144	485
4	18	0	18	309	0	309	150	0	150	477
5	24	0	24	300	0	300	170	0	170	494
6	31	5	36	340	52	392	155	6	161	589
7	28	0	28	364	0	364	205	0	205	597
8	42	8	50	372	45	417	301	28	329	796
9	60	0	60	726	6	732	329	0	329	1,121
10	41	19	60	448	144	592	226	49	275	927
11	9	30	39	105	301	406	93	176	269	714
12	25	0	25	407	0	407	217	0	217	649
13	29	0	29	425	0	425	158	0	158	612
14	35	0	35	417	0	417	247	0	247	699
15	41	2	43	429	11	440	228	0	228	711
16	14	0	14	346	0	346	101	0	101	461
17	45	0	45	523	0	523	252	0	252	820
18	10	19	29	113	216	329	101	132	233	591
19	37	3	40	505	36	541	222	8	230	811
20	9	45	54	82	344	426	76	173	249	729
21	11	33	44	129	301	430	52	185	237	711
22	4	45	49	45	428	473	0	212	212	734
23	20	0	20	305	0	305	166	0	166	491
24	10	49	59	70	383	453	0	258	258	770
25	0	44	44	0	421	421	0	217	217	682
26	0	29	29	0	261	261	0	158	158	448
27	25	40	65	272	300	572	80	162	242	879
28	19	23	42	198	240	438	63	148	211	691
29	29	23	52	284	188	472	154	90	244	768
30	22	32	54	184	276	460	127	90	217	731
31	13	78	91	120	555	675	79	316	395	1,161
32	28	0	28	390	0	390	179	0	179	597
	739	538	1,277	9,006	4,647	13,653	4,534	2,470	7,004	21,934

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The teacher's workday is separated into teaching, preparation, and administrative periods.* The number of periods allowed varies by level and by Title I or Non-Title I status. When a teacher is taking a preparation or administrative period, another teacher must be assigned to

*Teaching, preparation and administrative periods for junior high school teachers are defined as follows:

- "Teaching periods" are those periods in which the teacher is actively involved with the pupil in the act of teaching, either as an individual or as a member of a teaching team, and has participated in planning the instruction to be conducted.
- "Preparation periods" are those periods during which the teacher is not assigned to a regularly programmed responsibility. Teachers are expected to utilize their professional preparation time in such manner as to enable them to further their professional work for the purpose of their greater classroom effectiveness.
- "Administrative periods" are those periods during which the teacher is programmed for regular activity other than teaching.

For kindergarten and elementary school teachers, the definition of preparation periods is significantly different:

- Preparation periods shall be used for unassigned professional work. Teachers are expected to utilize their professional preparation time in such manner as to enable them to further their professional work for the purpose of their greater classroom effectiveness. Preparation periods shall be used for professional, job-related work that may include but is not limited to preparing for classes, preparing teaching material, presenting or attending demonstration lessons, participating in teacher training, and conferencing with the principal, with other teachers, with guidance counselors or with parents.

The definition allows kindergarten and elementary teachers to be assigned to present "demonstration lessons," which in effect would convert preparation periods into teaching periods.

cover the class. Each class actually requires more than one teacher, and the number of teachers determined from class size limits must be adjusted upward to insure adequate class coverage. The calculations for kindergarten and elementary schools and for junior high schools are developed step by step in the following sections.

For the 1976-1977 school year, the instructional week (27.5 hours) for pupils in elementary and junior high schools will be shortened by two periods (1.5 hours), a 5% reduction.

- Two days a week, pupils will be dismissed one period (45 minutes) early.

During these two periods, teachers will be assigned preparation periods, and no classroom coverage is necessary.

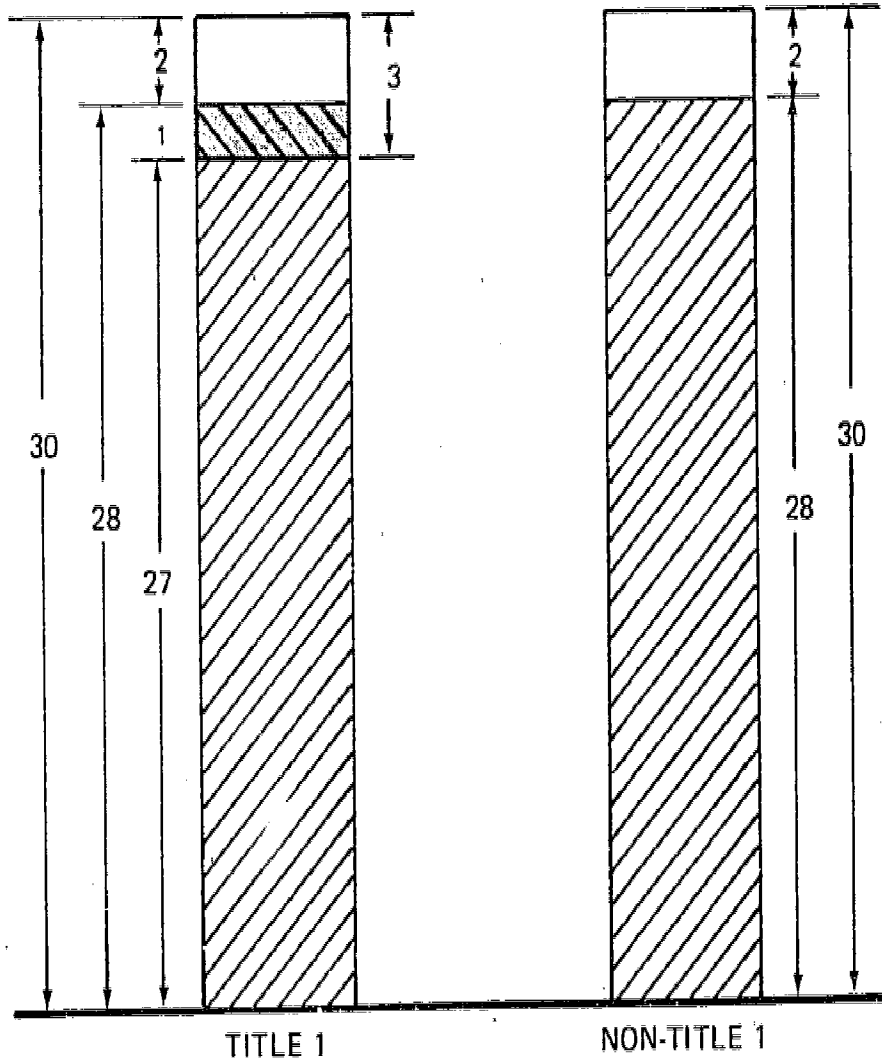
A. Kindergarten and Elementary Schools

Instruction time in kindergarten and elementary schools can be divided into the equivalent of 30 periods per week. All teachers in kindergarten and elementary schools have their week of 30 periods divided into teaching and preparation periods (Figure IV-3):

- Title I schools allow teachers to have the equivalent of 27 teaching and 3 preparation periods per week.
- Non-Title I schools allow teachers to have the equivalent of 28 teaching and 2 preparation periods per week.

Figure IV-3

TEACHING AND PREPARATION PERIODS PER WEEK
KINDERGARTEN AND ELEMENTARY SCHOOL



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PREPARATION: NOT COVERED PREPARATION: COVERED TEACHING

Since pupils are in class 28 periods a week, these circumstances call for additional teachers, who are usually "cluster teachers," to cover classes when the "regular" teacher is engaged in preparation.* The proportion of the required additional cluster teacher is computed from the following expression:

$$\begin{array}{l} \text{ADDITIONAL} \\ \text{TEACHER} \\ \text{PER CLASS} \end{array} = \frac{\text{NUMBER OF INSTRUCTIONAL} \\ \text{PERIODS REQUIRING COVERAGE}}{\text{NUMBER OF TEACHING PERIODS PER WEEK} \\ \text{ASSIGNED TO A CLUSTER TEACHER}}$$

- For Title I schools, the additional proportion of a teacher per class is equal to $1/27 = 0.04$.
- For Non-Title I schools, the additional proportion of a teacher per class is equal to $0/28 = 0.00$.

The total number of teachers required per class is equal to one regular teacher plus an additional proportion of a cluster teacher (Figure IV-4).

- For Title I schools, the total number of teachers required per class is equal to $1 + 0.04 = 1.04$.
- For Non-Title I schools, the total number of teachers required per class is equal to $1 + 0.00 = 1.00$.

B. Junior High Schools

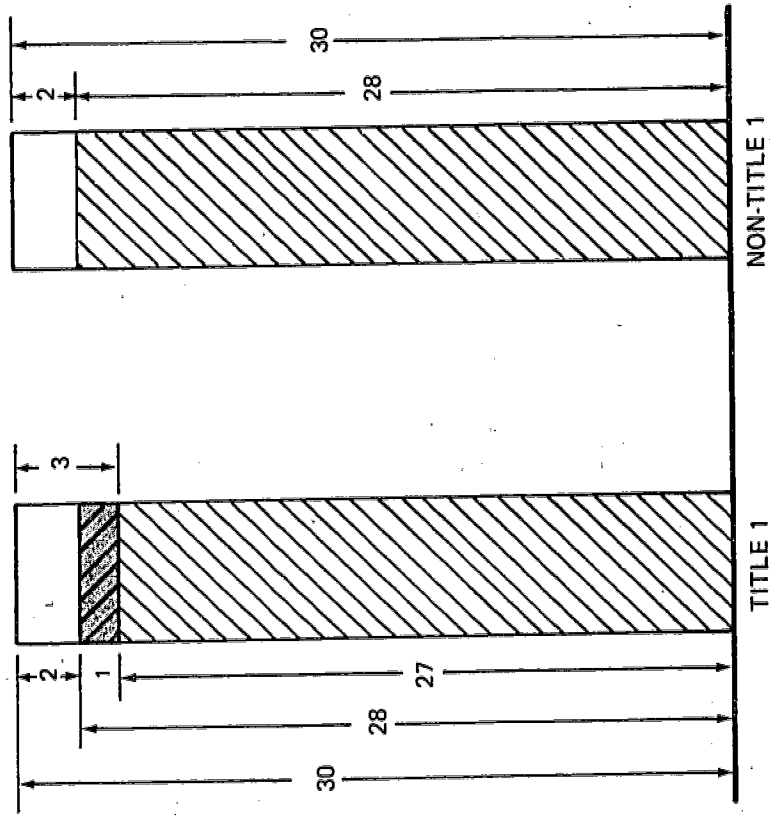
Students in junior high schools attend classes for 7 periods per day for three days a week and 6 periods per day for two days a week, or 33 periods per week. All teachers in junior high schools have their week of 35 periods divided into teaching periods, preparation periods, and administrative periods (Figure IV-5).

*The term "cluster teacher" refers to teaching personnel in elementary schools who are specially assigned to teaching classes in music, art, science, health education or the fundamental skills and who are not assigned to a homeroom class.

The cluster teacher's program can include thirty teaching periods per week. See "Appeal under the Teachers Agreement to the Chancellor of the UFT on behalf of teachers in District 6," January 12, 1976.

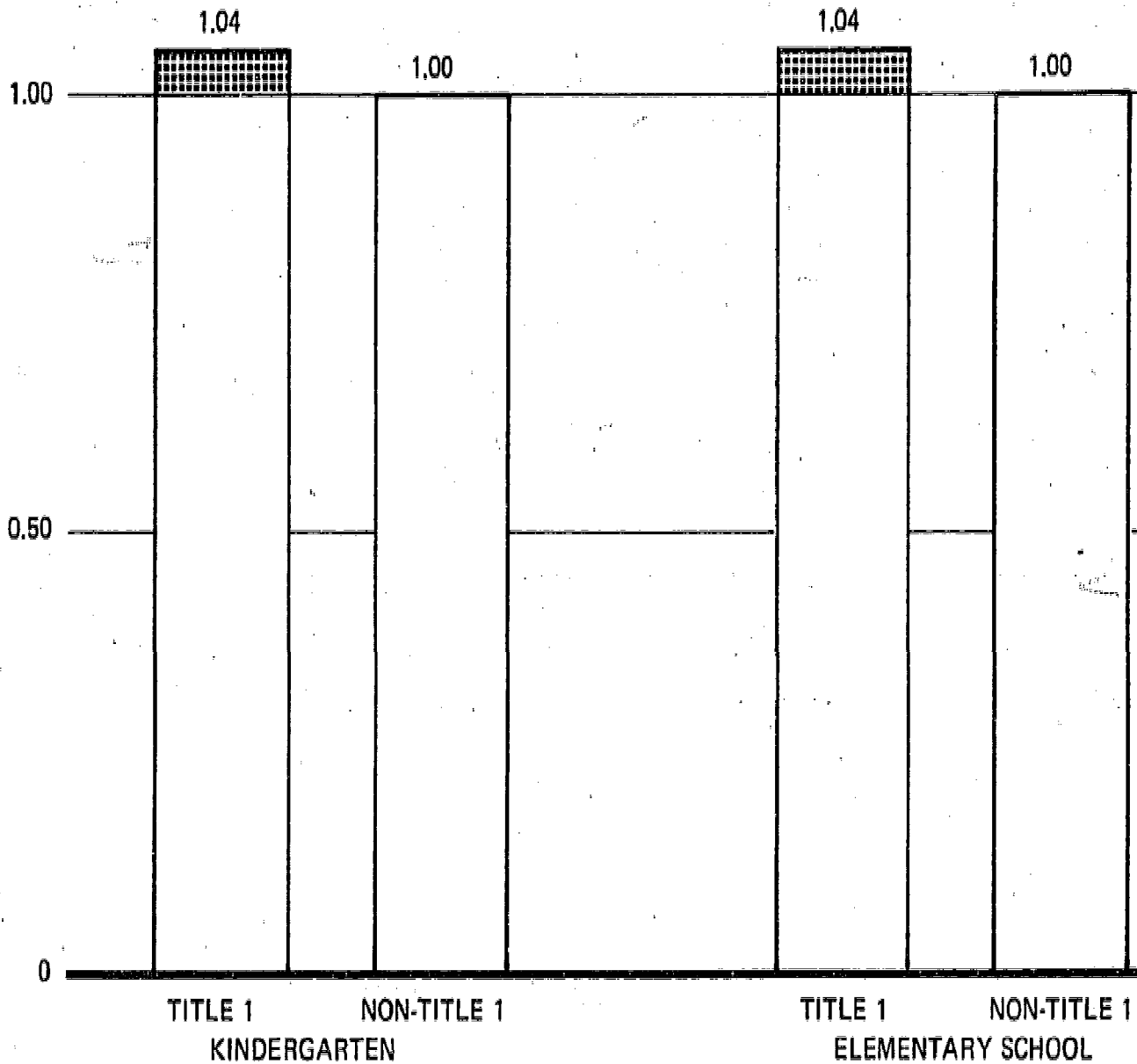
Figure IV-3

TEACHING AND PREPARATION PERIODS PER WEEK
KINDERGARTEN AND ELEMENTARY SCHOOL



PREPARATION: NOT COVERED PREPARATION: COVERED TEACHING

**TOTAL NUMBER OF TEACHERS PER CLASS
KINDERGARTEN AND ELEMENTARY SCHOOLS**

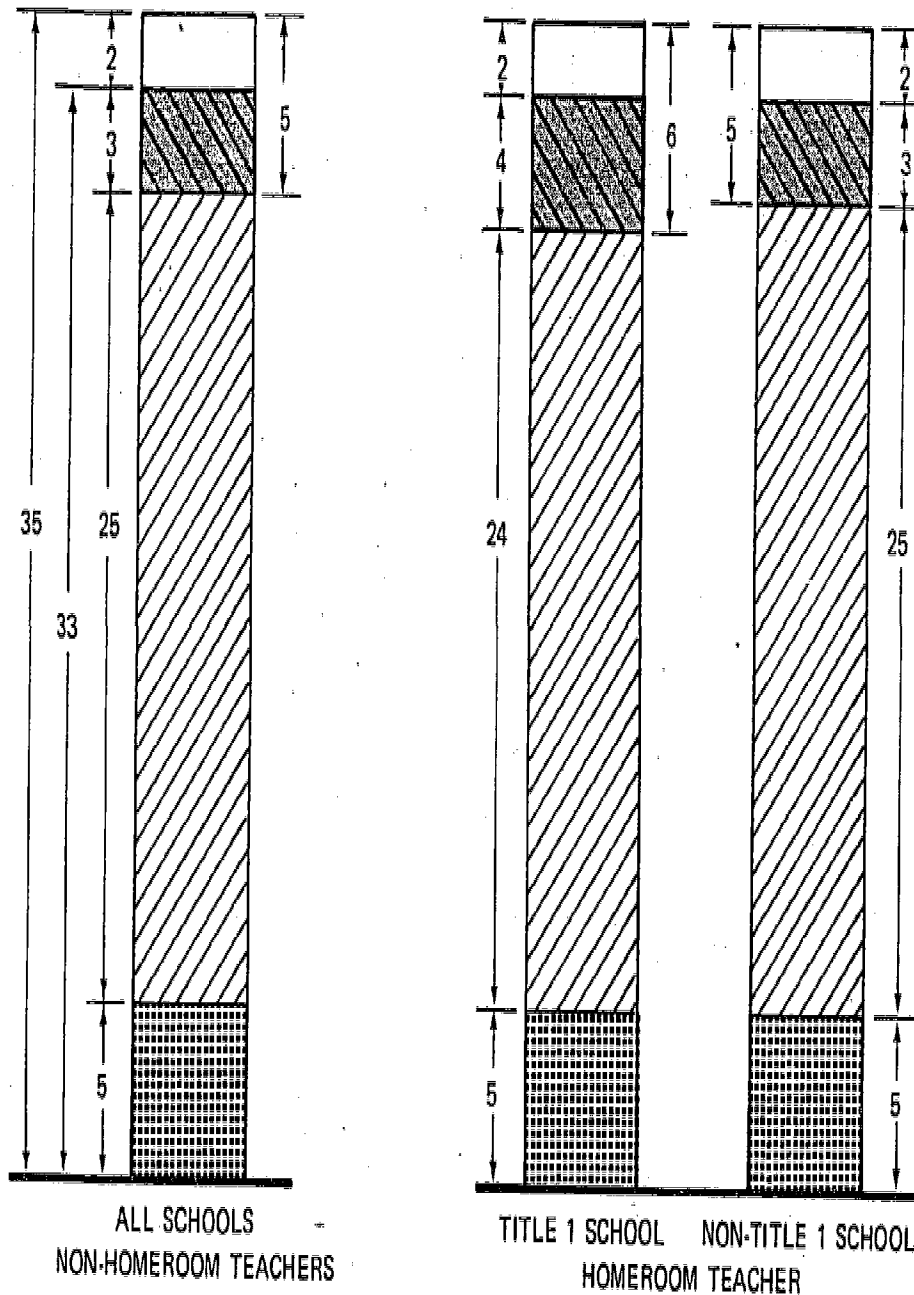


 ADDITIONAL TEACHER

 REGULAR TEACHER

Figure IV-5

TEACHING, PREPARATION AND ADMINISTRATIVE PERIODS PER WEEK JUNIOR HIGH SCHOOL



PREPARATION: NOT COVERED
 PREPARATION: COVERED
 TEACHING
 ADMINISTRATIVE

- Title I schools allow homeroom teachers to have 24 teaching, 6 preparation, and 5 administrative periods per week.
- Non-Title I schools allow homeroom teachers to have 25 teaching, 5 preparation, and 5 administrative periods per week.
- All junior high schools allow non-homeroom teachers to have 25 teaching, 5 preparation, and 5 administrative periods per week.*

The proportion of an additional teacher needed to cover a class while the regular teacher is engaged in preparation or administrative activities is computed from the following expression:

$$\text{ADDITIONAL TEACHER PER CLASS} = \frac{\text{NUMBER OF INSTRUCTIONAL PERIODS REQUIRING COVERAGE WHEN ON PREPARATION} + \text{NUMBER OF INSTRUCTIONAL PERIODS REQUIRING COVERAGE WHEN ON ADMINISTRATIVE ASSIGNMENT}}{\text{NUMBER OF TEACHING PERIODS PER WEEK ASSIGNED TO NON-HOMEROOM TEACHERS}}$$

- For Title I schools, the proportion of an additional teacher per class is equal to $(4+5)/25 = 9/25 = 0.36$.
- For Non-Title I schools, the proportion of an additional teacher per class is equal to $(3+5)/25 = 8/25 = 0.32$.

The total number of teachers required per class is equal to one regular teacher plus a proportion of an additional preparation teacher (Figure IV-6).

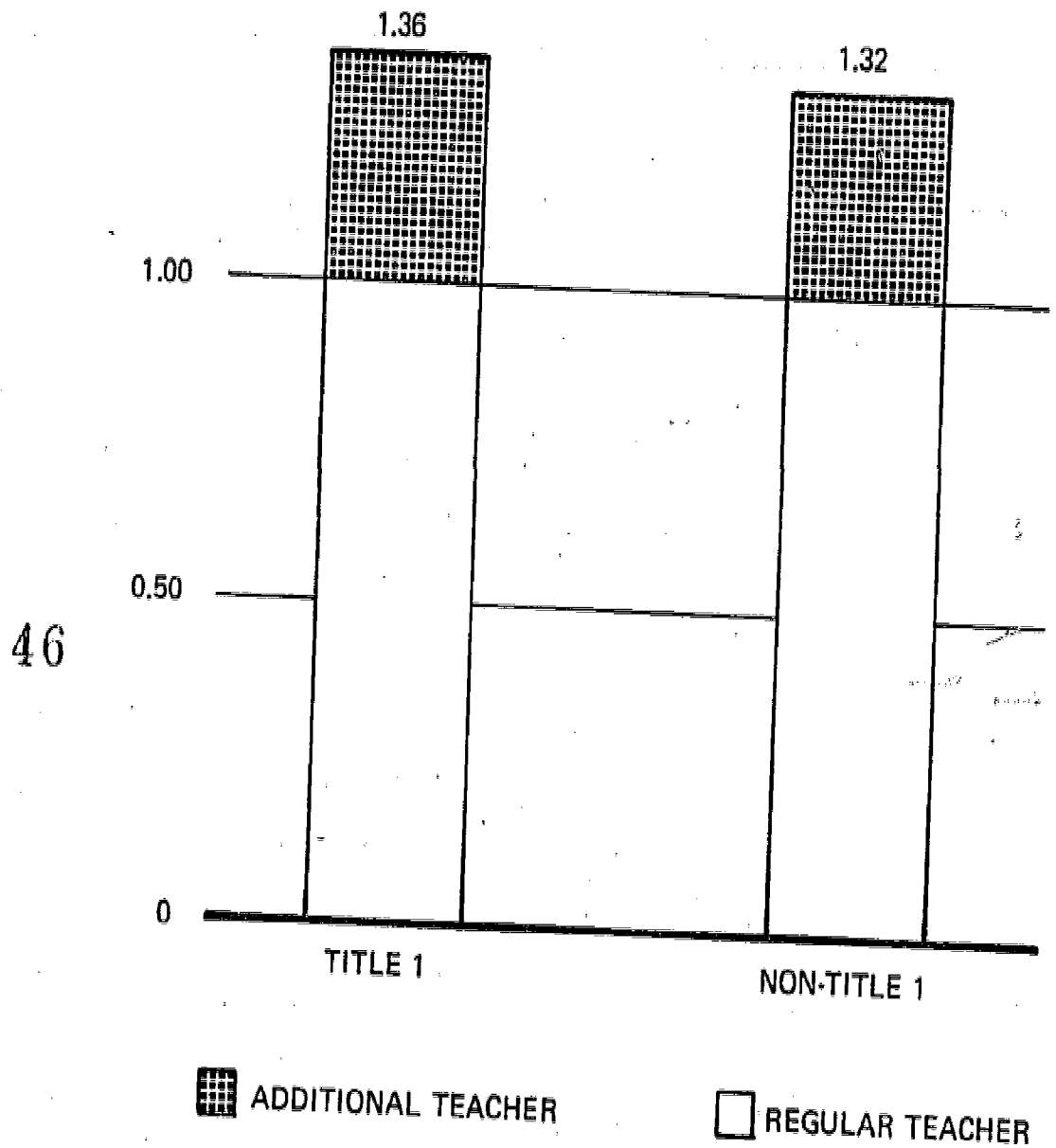
- For Title I schools, the total number of teachers required per class is equal to $1 + 0.36 = 1.36$.
- For Non-Title I schools, the total number of teachers required per class is equal to $1 + 0.32 = 1.32$.

*"Appeal to the Superintendent of Schools of Audrey Sutton et al, Teachers at J125X," March 13, 1970.

- There is no established city-wide policy in regard to the programs of non-homeroom teachers in special service junior high schools.

Figure IV-6

TOTAL NUMBER OF TEACHERS PER CLASS JUNIOR HIGH SCHOOLS



3. PUPIL TEACHER RATIOS

These class size limits and the teaching, preparation, and administrative periods can be translated into school or district wide maximum pupil-teacher ratios. These ratios provide a common basis for comparing interdistrict resource requirements.

The allowances for teaching, preparation, and administrative periods increase the required number of teachers so that the maximum school or district wide pupil-teacher ratios are lowered below the class size limits. To put it another way, the maximum school or district wide pupil-teacher ratios are less than the class size limits because more than one teacher per class is required. The extent of the reduction is determined by the required number of teachers per class:

$$\text{MAXIMUM PUPIL-TEACHER RATIO} = \frac{\text{CLASS SIZE LIMIT}}{\text{TEACHERS PER CLASS}}$$

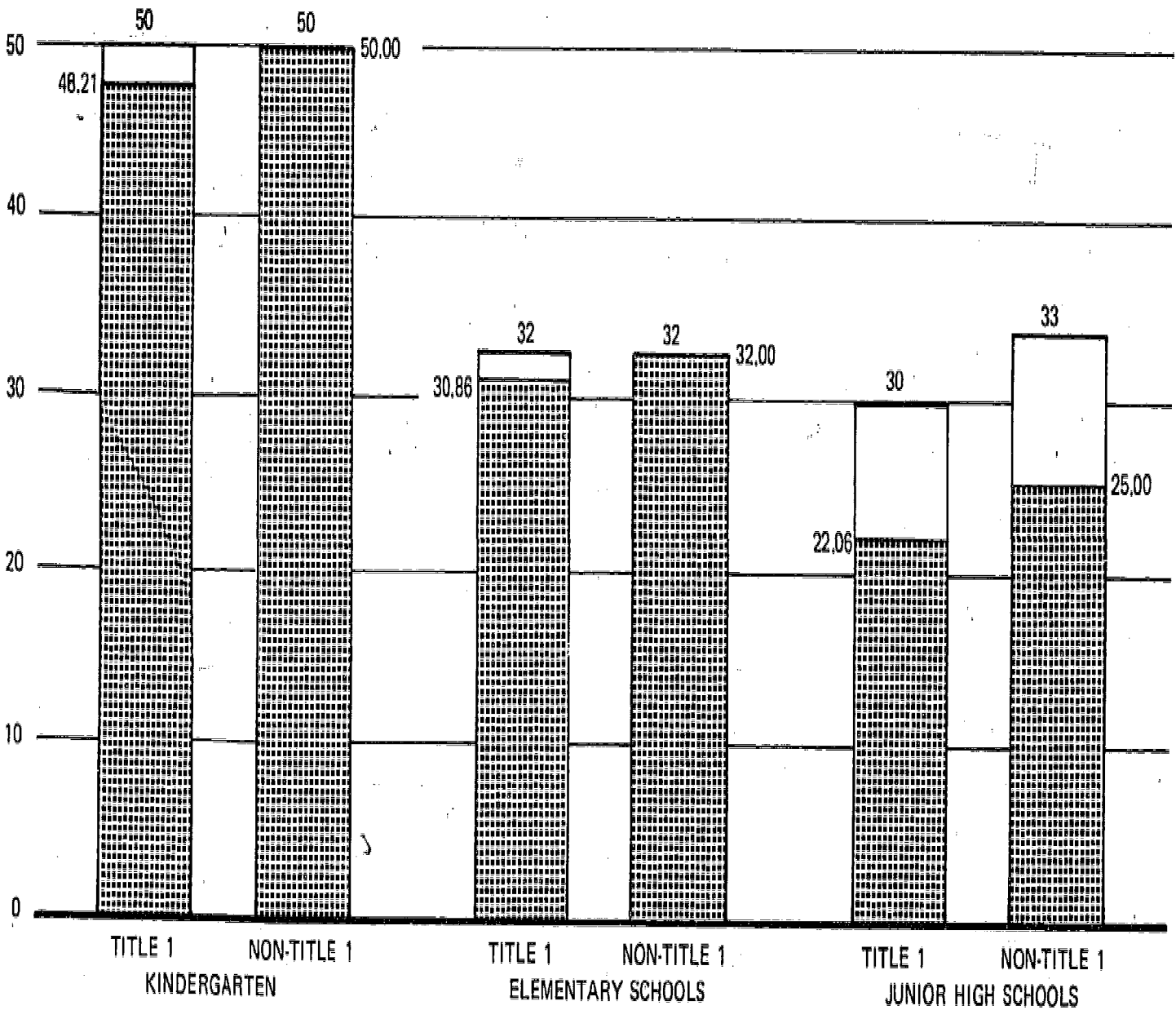
By performing the calculations for each type of school, we obtain the following pupil-teacher ratios (Figure IV-7):

MAXIMUM PUPIL-TEACHER RATIO				
<u>LEVEL</u>	<u>TITLE I STATUS</u>	<u>CLASS SIZE</u>	<u>TEACHERS PER CLASS</u>	<u>PUPIL-TEACHER RATIO</u>
Kindergarten	Title I	50	1.04*	48.21*
Kindergarten	Non-Title I	50	1.00	50.00
Elementary	Title I	32	1.04*	30.86*
Elementary	Non-Title I	32	1.00	32.00
Junior High	Title I	30	1.36	22.06*
Junior High	Non-Title I	33	1.32	25.00

*Approximate value rounded to two decimal places.

Figure IV-7

MAXIMUM PUPIL-TEACHER RATIO



▨ PUPIL-TEACHER RATIO

□ CLASS SIZE LIMIT

A district that has both Title I and Non- Title I schools at some level would have a maximum pupil-teacher ratio that is a weighted average of the pupil-teacher ratios for Title I and Non-Title I schools.

- For example, a district that has 25% of its 10,000 elementary students in Title I schools would have a maximum pupil-teacher ratio of 31.71 computed as follows:

$$\begin{aligned} \text{WEIGHTED} & \\ \text{AVERAGE} & \\ \text{MAXIMUM} & \\ \text{PUPIL-TEACHER} & \\ \text{RATIO} & \\ = & \frac{10,000 \text{ PUPILS}}{0.25 \times 10,000 \text{ PUPILS} + (1 - 0.25) \times 10,000 \text{ PUPILS}} \\ & \frac{30.86 \text{ TITLE I PUPILS PER TEACHER} + 32.00 \text{ NON-TITLE I PUPILS PER TEACHER}}{81 \text{ TEACHERS} + 234 \text{ TEACHERS}} \\ = & \frac{10,000 \text{ PUPILS}}{315 \text{ TEACHERS}} \\ = & 31.71 \text{ PUPILS PER TEACHER} \end{aligned}$$

Figure IV-8 illustrates how maximum pupil-teacher ratios depend on the percent of students in Title I schools. This graph combines everything we have developed in our analysis into one simple statement. At a glance, we can determine the basic classroom teacher requirements for any district. The only additional information we need is the percent of students in Title I schools of the particular level.

- For example, a district that has 40% of its junior high school students in Title I schools is obligated to have a pupil-teacher ratio no higher than 23.7.

Table IV-2 lists the maximum pupil-teacher ratios for each district.

Figure IV-8

MAXIMUM PUPIL-TEACHER RATIOS AND PERCENT OF TITLE 1 PUPILS

MAXIMUM
PUPIL-TEACHER
RATIO

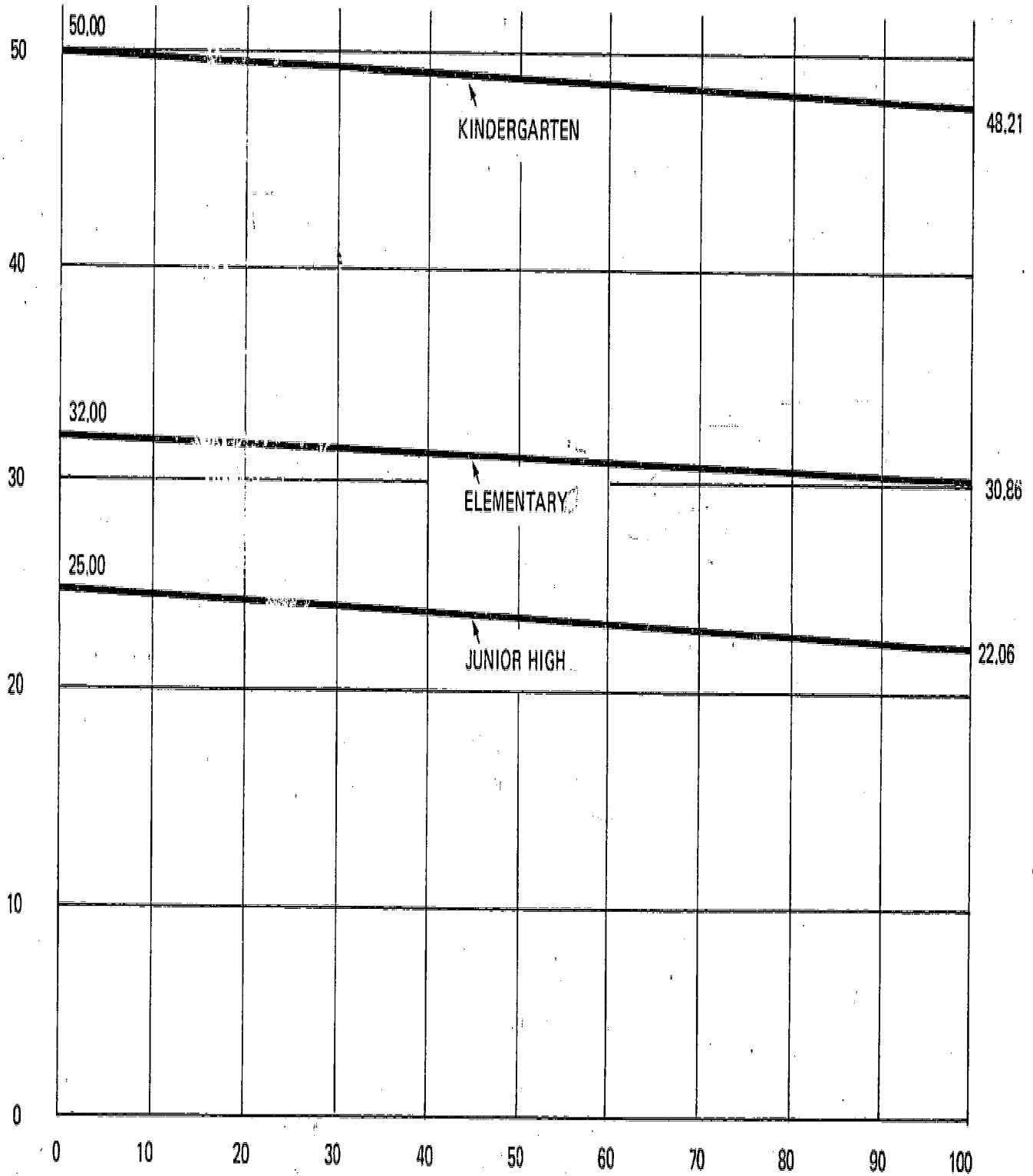


Table IV-2

MAXIMUM PUPIL - TEACHER RATIO

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>KINDERGARTEN</u>	<u>ELEMENTARY</u>	<u>JUNIOR HIGH</u>
1	48.21	30.86	22.06
2	48.86	31.27	23.01
3	48.21	30.86	22.06
4	48.21	30.86	22.06
5	48.21	30.86	22.06
6	48.47	31.00	22.17
7	48.21	30.86	22.06
8	48.48	30.98	22.30
9	48.21	30.87	22.06
10	48.77	31.13	22.57
11	49.57	31.70	23.96
12	48.21	30.86	22.06
13	48.21	30.86	22.06
14	48.21	30.86	22.06
15	48.29	30.88	22.06
16	48.21	30.86	22.06
17	48.21	30.86	22.06
18	49.37	31.60	23.71
19	48.36	30.93	22.16
20	49.71	31.77	24.08
21	49.56	31.65	24.34
22	49.87	31.89	25.00
23	48.21	30.86	22.06
24	49.70	31.82	25.00
25	50.00	32.00	25.00
26	50.00	32.00	25.00
27	49.29	31.45	24.00
28	49.19	31.47	24.10
29	48.99	31.30	23.12
30	49.25	31.53	23.26
31	49.73	31.79	24.40
32	48.21	30.86	22.06
TOTAL	48.95	31.24	23.08

4. THE WORKLOAD WEIGHTED REGISTER

Pupil-teacher ratios are indexes of teacher resource requirements: one teacher for a given number of students. We can use the maximum pupil-teacher ratios derived from classroom workload factors to develop workload weights that reflect the relative teacher resource requirements among the levels and between Title I and Non-Title I status. These weights are applied to the projected October 1976 adjusted register of each district to generate a district's workload weighted register. The workload weighted register is used for allocating Module 2A funds. Module 4B and Module 7 funds are allocated by the workload weighted register of October 1975, developed in Appendix B.

The weights are simple ratios of the maximum pupil-teacher ratios with elementary Non-Title I ratio as the base or the "standard":

$$\text{WORKLOAD WEIGHT} = \frac{\text{"STANDARD" PUPIL-TEACHER RATIO}}{\text{MAXIMUM PUPIL-TEACHER RATIO}}$$

By performing the calculations for each type of school, we obtain the following workload weights (Figure IV-9):

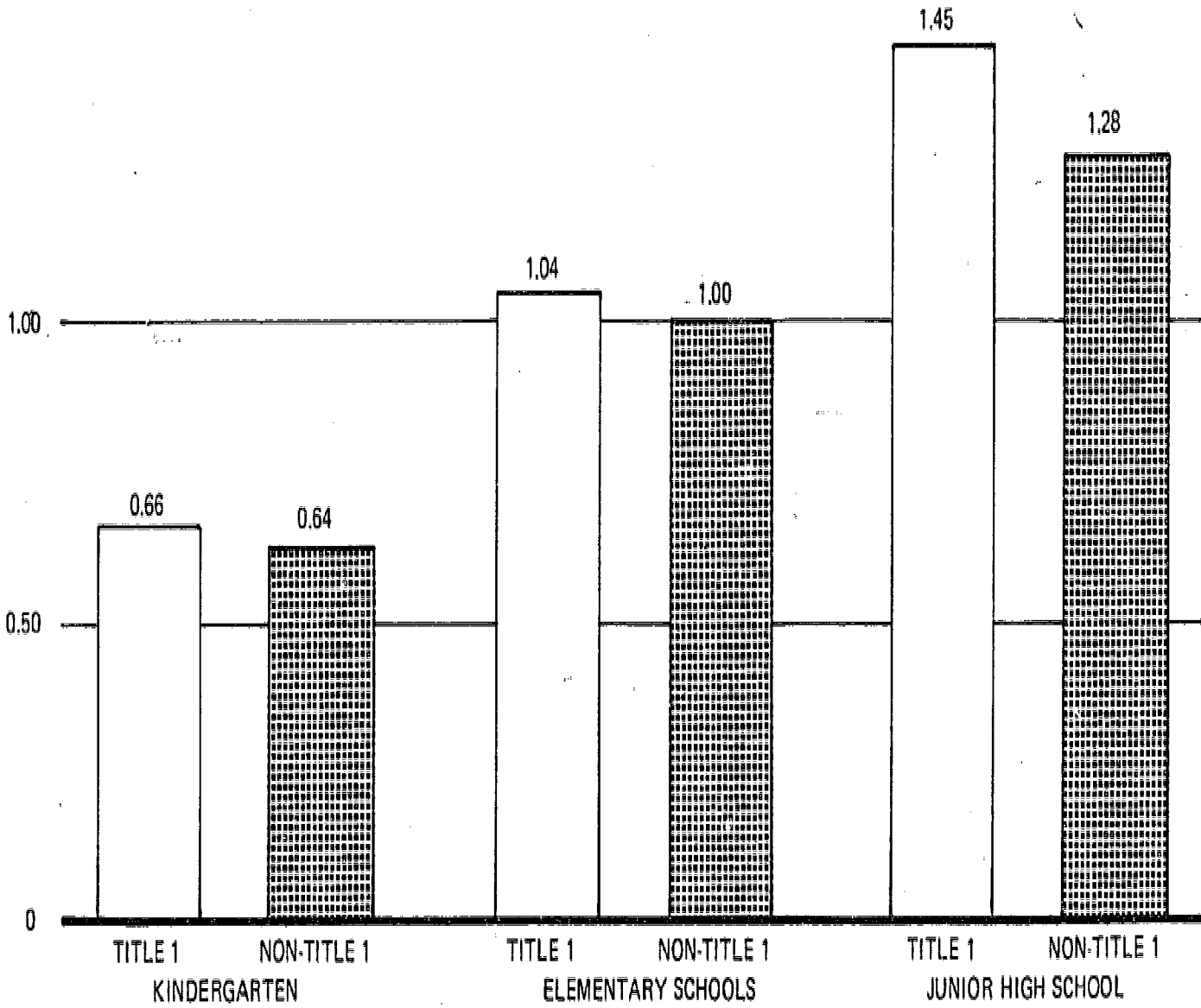
COMPUTING THE WORKLOAD WEIGHTS

<u>LEVEL</u>	<u>TITLE I STATUS</u>	<u>"STANDARD" PUPIL-TEACHER RATIO</u>	<u>PUPIL TEACHER RATIO</u>	<u>WORKLOAD WEIGHT</u>
Kindergarten	Title I	32.00	48.21*	0.66
Kindergarten	Non-Title I	32.00	50.00	0.64
Elementary	Title I	32.00	30.86*	1.04
Elementary	Non-Title I	32.00	32.00	1.00
Junior High	Title I	32.00	22.06*	1.45
Junior High	Non-Title I	32.00	25.00	1.28

*Approximate value rounded to two decimal places.

Figure IV-9

WORKLOAD WEIGHTS



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The weights can be interpreted as the required number of teachers per 32.00 students to meet the workload factors for class size and teachers per class, where the 32.00 is the "standard" pupil-teacher ratio.

- For example, 100 teachers are required for every 3,200 students in Non-Title I elementary schools
 - Only 64 teachers are required for every 3,200 students in Non-Title I kindergarten
 - But 128 teachers are required for every 3,200 students in Non-Title I junior high schools.

The table below shows how the workload weighted register is developed.

$$\text{WORKLOAD WEIGHTED REGISTER} = \text{PROJECTED ADJUSTED REGISTER} \times \text{WORKLOAD WEIGHT}$$

A district's total workload weighted register is the combined sum of the six workload registers for each level and Title I status.

COMPUTING THE WORKLOAD WEIGHTED REGISTER FOR DISTRICT 27

<u>LEVEL</u>	<u>TITLE I STATUS</u>	<u>PROJECTED ADJUSTED REGISTER</u>	<u>WORKLOAD WEIGHT</u>	<u>WORKLOAD WEIGHTED REGISTER</u>
Kindergarten	Title I	1,265	0.66	835
Kindergarten	Non-Title I	2,010	0.64	1,286
Elementary	Title I	8,710	1.04	9,058
Elementary	Non-Title I	9,590	1.00	9,590
Junior High	Title I	2,410	1.45	3,495
Junior High	Non-Title I	5,340	1.28	6,835
TOTAL		29,325	--	31,099

The city-wide total workload weighted register is the sum of all the district's workload weighted registers (Table IV-3).

Table IV-3

WORKLOAD WEIGHTED REGISTER, FISCAL YEAR 1976-1977

DISTRICT	KINDERGARTEN			ELEMENTARY			JUNIOR HIGH			TOTAL
	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	
1	578	0	578	8,216	0	\$ 8,216	5,800	\$ 0	5,800	14,594
2	637	358	995	7,758	4,440	12,198	5,467	2,598	8,065	21,258
3	759	0	759	10,582	0	10,582	6,271	0	6,271	17,612
4	594	0	594	10,270	0	10,270	6,525	0	6,525	17,389
5	792	0	792	9,984	0	9,984	7,395	0	7,395	18,171
6	1,010	173	1,183	11,300	1,660	12,960	6,743	256	6,999	21,142
7	908	0	908	12,116	0	12,116	8,918	0	8,918	21,942
8	1,370	240	1,610	12,386	1,440	13,826	13,086	1,184	14,270	29,706
9	1,980	0	1,980	24,149	180	24,329	14,319	0	14,319	40,628
10	1,346	614	1,960	14,903	4,620	19,523	9,831	2,074	11,905	33,388
11	297	944	1,241	3,489	9,630	13,119	4,046	7,424	11,470	25,830
12	825	0	825	13,546	0	13,546	9,425	0	9,425	23,796
13	941	0	941	14,144	0	14,144	6,888	0	6,888	21,973
14	1,155	0	1,155	13,884	0	13,884	10,730	0	10,730	25,769
15	1,343	58	1,401	14,274	350	14,624	9,896	0	9,896	25,921
16	446	0	446	11,502	0	11,502	4,408	0	4,408	16,356
17	1,469	0	1,469	17,420	0	17,420	10,948	0	10,948	29,837
18	330	608	938	3,749	6,920	10,669	4,379	5,581	9,960	21,567
19	1,208	109	1,317	16,806	1,140	17,946	9,650	346	9,996	29,259
20	284	1,453	1,737	2,714	11,015	13,729	3,299	7,296	10,595	26,061
21	347	1,056	1,403	4,290	9,645	13,935	2,262	7,795	10,057	25,395
22	116	1,440	1,556	1,482	13,700	15,182	0	8,960	8,960	25,698
23	644	0	644	10,140	0	10,140	7,214	0	7,214	17,998
24	314	1,552	1,866	2,330	12,260	14,590	0	10,912	10,912	27,368
25	0	1,408	1,408	0	13,475	13,475	0	9,152	9,152	24,035
26	0	912	912	0	8,350	8,350	0	6,656	6,656	15,918
27	835	1,286	2,121	9,058	9,590	18,648	3,495	6,835	10,330	31,099
28	611	736	1,347	6,573	7,680	14,253	2,748	6,246	8,994	24,594
29	957	736	1,693	9,443	6,020	15,463	6,699	3,782	10,481	27,637
30	726	1,008	1,734	6,115	8,820	14,935	5,510	3,808	9,318	25,987
31	436	2,506	2,942	3,994	17,760	21,754	3,444	13,344	16,788	41,484
32	924	0	924	12,974	0	12,974	7,794	0	7,794	21,692
TOTAL	24,182	17,197	41,379	299,591	148,695	448,286	197,190	104,249	301,439	791,104

5. BASE NUMBER OF TEACHERS

We can determine the number of teachers for a district by dividing the adjusted register of each level by its weighted average maximum pupil-teacher ratio, which we developed earlier, and then adding together the teachers for each of the three levels to arrive at the district total number of teachers. A computation short cut is available to us in the workload weighted register. Recall that the workload weights are the required number of teachers per 32.00 students to meet the workload factors for class size and teachers per class, where the 32.00 is the "standard" pupil teacher ratio. Dividing a district's workload weighted register by the "standard" pupil-teacher ratio gives us the base number of classroom teachers required to meet the workload factors.

$$\begin{array}{rcl} \text{DISTRICT d} & & \text{DISTRICT d} \\ \text{BASE} & & \text{WORKLOAD} \\ \text{NUMBER OF} & = & \text{WEIGHTED} \\ \text{TEACHERS} & & \text{REGISTER} \end{array} \div \begin{array}{l} \text{"STANDARD"} \\ \text{PUPIL-TEACHER} \\ \text{RATIO} \end{array}$$

- To continue with our earlier example of District 27, a base of 972 teachers is required for the district.

$$\begin{array}{rcl} \text{DISTRICT 27} & & \\ \text{BASE NUMBER} & = & \text{31,099 STUDENTS} \\ \text{OF TEACHERS} & & \text{(WORKLOAD WEIGHTED)} \end{array} \div \begin{array}{l} \text{32.00 PUPILS} \\ \text{PER TEACHER} \end{array}$$

$$= \text{972 TEACHERS}$$

These 972 teachers are distributed among the six level and Title I combinations as follows:

<u>LEVEL</u>	<u>WORKLOAD WEIGHTED REGISTER</u>	<u>"STANDARD" PUPIL-TEACHER RATIO</u>	<u>BASE NUMBER OF TEACHERS</u>
Kindergarten			
Title I	835	32.00	27
Non-Title I	1,286	32.00	41
Elementary			
Title I	9,058	32.00	284
Non-Title I	9,590	32.00	296
Junior H.S.			
Title I	3,495	32.00	110
Non-Title I	6,835	32.00	214
TOTAL	31,099	32.00	972

Calculations for base teacher requirements for all the districts are shown in Table IV-4.

The base number of classroom teacher is the smallest number of teachers a district must hire in order to meet class size and teacher workload requirements. It is impossible to organize a district's schools with fewer teachers.

The base number of teachers assumes that all pupils in a district are organized into one, very large, ideal school. A district requires more than the base number of teachers in order to staff its classes and schools. The number of pupils enrolled at a particular school in a particular grade is not always a whole multiple of the maximum class size. For example, a school may have 150 pupils in grade 5. This would most likely mean at least one and possibly five below maximum size.

Table IV-4
BASE NUMBER OF CLASSROOM TEACHERS
FISCAL YEAR 1976-1977

DISTRICT	KINDERGARTEN		ELEMENTARY		JUNIOR HIGH		TOTAL
	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	
1	19	0	256	0	182	0	457
2	20	12	241	139	171	82	665
3	24	0	331	0	196	0	551
4	19	0	321	0	204	0	544
5	25	0	311	0	232	0	568
6	32	6	351	52	211	9	661
7	29	0	378	0	279	0	686
8	43	8	388	46	406	38	929
9	62	0	754	6	448	0	1,270
10	43	20	463	145	308	65	1,044
11	10	30	110	298	127	233	808
12	26	0	423	0	295	0	744
13	30	0	441	0	216	0	687
14	37	0	433	0	336	0	806
15	42	2	446	11	310	0	811
16	14	0	360	0	138	0	512
17	46	0	544	0	343	0	933
18	11	20	118	213	137	175	674
19	38	4	524	36	302	11	915
20	9	46	85	342	104	229	815
21	11	34	135	299	71	244	794
22	4	46	47	426	0	281	804
23	21	0	316	0	226	0	563
24	10	49	73	382	0	342	856
25	0	45	0	420	0	287	752
26	0	29	0	260	0	209	498
27	27	41	284	296	110	214	972
28	20	24	206	237	86	196	769
29	30	24	292	189	210	119	864
30	23	32	192	273	173	120	813
31	14	79	125	553	108	418	1,297
32	29	0	405	0	244	0	678
TL	768	551	9,353	4,623	6,173	3,272	24,740

There are also situations that allow classes to exceed maximum sizes:

- There may be no available space to permit an additional class.
- Additional classes would be forced on a short time schedule.
- Additional classes would be smaller than half the maximum size.

An example of half classes is when a school has 143 students in grade 5. Four classes of 32 pupils each would take care of 128 pupils. Since the remaining 15 pupils amount to less than half of 32, the maximum size, an additional class need not be organized. The "extra" 15 pupils can be spread among the four classes.

Even if pupils did happen to enroll in convenient groups of 32, educational considerations may require classes larger or smaller than the maximum. Circumstances that require deviations from class size maximums cause "breakage" to occur. To the extent there is breakage, additional teachers are required.

- 5% more than the base number of teachers is required for breakage. This conservative amount is derived from past experience.*

Thus, the total number of teachers required to meet workload factors is equal to the base number plus 5%.

*See "the 1975-1976 Allocation Formulae," Policy Paper No. 3, Appendix D, pp. 124-125.

6. WORKLOAD FACTORS AND TEACHER RESOURCE ALLOCATION

In this chapter, we have demonstrated that all pupils do not require identical teacher resources. Pupils must be weighted for teacher resource needs before dollars can be allocated to promote equal educational opportunity for all youth.

The weights are based on differences in workload factors:

- Class size limits.
- Teaching, preparation and administrative period assignments.

With these workload factors, we can compute a district's base number of classes, the smallest number of classes it would have if all pupils were organized into maximum size classes. Because teachers are allowed preparation and administrative assignments, more than one teacher is required for each class. This means that the pupil-teacher ratio must be less than the class size limit. Pupil-teacher ratios are convenient building blocks for workload weights that measure the relative teacher resources required by pupils in different types of schools. The workload-weighted register we developed in this chapter will be the basis for allocating instructional monies, which is done in the next chapter.

V. MODULE 2: INSTRUCTIONAL SERVICES

I. IMPROVING RESOURCE ALLOCATION

The allocation formulae for instructional services are the most powerful instrument the New York City Board of Education has for providing equal educational opportunity for all youth. The current allocation formulae used to distribute Program 30 monies to the decentralized community school districts was first used for fiscal year 1974-1975. In developing allocation formulae, we were guided by the following criteria:

- The formulae should provide equal educational opportunity for all youth by:
 - Recognizing that workload factors mandate different mixes or "packages" of resources per pupil to insure equal classroom teacher time for all students.
 - Recognizing that dollars must be allocated to compensate for interdistrict variations in cost.
 - Recognizing that the diverse pupil populations required different levels of resources.
- The formulae should support the educational goals and policies of the Board of Education by:
 - Providing the central and local boards and administration with information on the costs and consequences of allocation decisions and obligations.
 - Providing parents, the public, and city officials with timely information on the budgetary process.

The formulae for allocating tax levy funds for Instructional Services are thought to be consistent with the above criteria and objectives. Additionally, the formulae provide a simple instrument for identifying the actual funding

a district requires to support its basic classroom workload requirements.

- We must stress that basic classroom workload requirements are not synonymous with minimum educational requirements.
- Workload factors are merely the starting point for determining a district's allocation.
- Funds for other required and supporting services are also essential to provide for individual district's educational projects.

The formulae recognize this distinction between workload factors and educational requirements and allocate Instructional Services funds for both.

The procedure for allocating Instructional Services monies is illustrated in Figure V-1. The following steps summarize the formulae.

INSTRUCTIONAL SERVICES MONIES ARE DIVIDED INTO TWO PARTS:

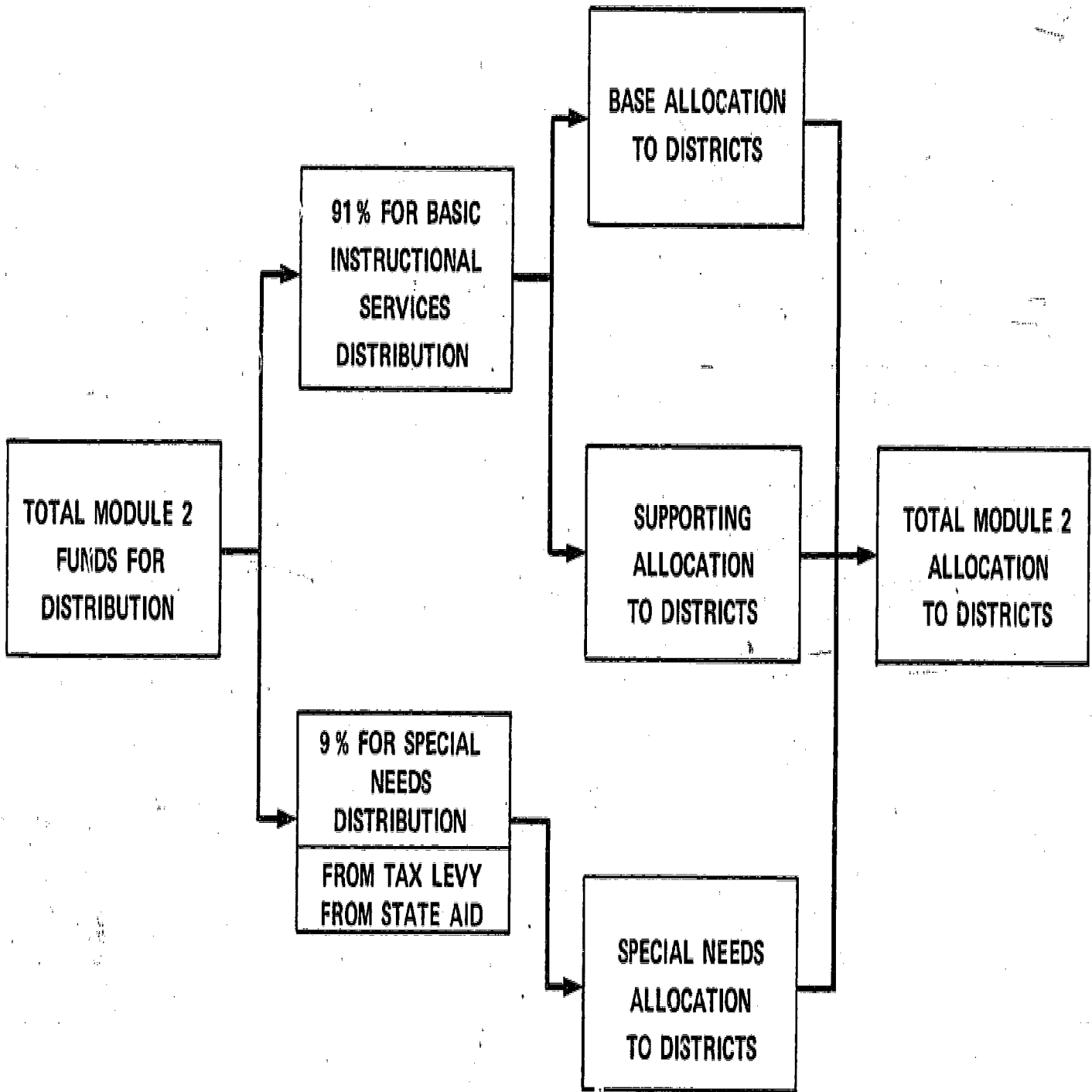
- Module 2A for basic classroom obligations and other required and supporting services.
- Module 2B for special needs distribution.

EVERY COMMUNITY SCHOOL DISTRICT IS ALLOCATED SUFFICIENT INSTRUCTIONAL SERVICES FUNDS TO MEET BASIC CLASSROOM WORKLOADS

- The formulae for allocating Module 2 funds identify the base number of teachers for each district. The following workload factors are taken into account when calculating the base number of teachers:
 - Class size limits.
 - Teaching, preparation, and administrative period assignments.

Figure V-1

ALLOCATING MODULE 2 MONIES



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- The formulae clearly identify the base allocation for each district to meet basic classroom workloads.
- The formulae incorporate an adjustment for inter-district teacher salary differences.

THE REMAINING FUNDS FOR BASIC INSTRUCTIONAL SERVICES ARE ALLOCATED TO DISTRICTS FOR OTHER REQUIRED AND SUPPORTING SERVICES

- After identifying funds to meet basic classroom workload requirements, remaining Instructional Services funds are distributed to meet community school districts' other required and supporting services.
- One part of this supporting allocation is an extension of the funds to meet basic classroom obligations to include additional instructional personnel and salary adjustments occurring within the fiscal year.
- Another part of this supporting allocation covers occasional absence costs for substitute services.
- The final part of this supporting allocation to districts is made in proportion to weighted registers where the weights are derived from the workload factors.
- Other required and supporting services include:
 - Supervisory personnel, including principals, assistant principals, and teachers in charge
 - Additional instructional personnel
 - Librarians
 - Attendance teachers
 - Guidance counselors
 - Substitute service
 - Laboratory specialists

- School secretaries
- Hourly employees
- Salary changes occurring within the fiscal year
- Breakage for grade enrollment in a school
- Other than personal service (OTPS)
- Other charges.

THE LEVEL OF NEEDS SPENDING IS MAINTAINED

- In fiscal year 1976-1977, funds set aside for special needs distribution continue at 9% of Module 2.

2. DIVISION OF MODULE 2

The first step in allocating Module 2 funds is to divide the total amount into two parts.

A. Special Needs

A given percent of instructional monies is allotted for special needs. These Module 2B funds are distributed to promote an educational outcome equalization strategy.

$$\begin{array}{rcl} \text{MODULE 2B} & & \text{PERCENT. OF} \\ \text{FUNDS FOR} & & \text{MODULE 2} \\ \text{SPECIAL NEEDS} & = & \text{FUNDS FOR} \\ \text{DISTRIBUTION} & & \text{SPECIAL NEEDS} \end{array} \quad \times \quad \begin{array}{r} \text{TOTAL} \\ \text{MODULE 2} \\ \text{AMOUNT} \end{array}$$

- In fiscal year 1976-1977, 9% or \$57,923,493 of Module 2 funds is set aside for special needs.

$$\begin{array}{rcl} \text{MODULE 2B} & & \\ \text{FUNDS FOR} & = & 0.09 \times \$643,594,367 \\ \text{SPECIAL NEEDS} & & \\ \text{DISTRIBUTION} & = & \$57,923,493 \end{array}$$

B. Basic Instructional Services

The remainder of the instructional monies, Module 2A, is distributed for basic instructional services. The allocation formulae promote a resource equalization strategy.

$$\begin{array}{rcl} \text{MODULE 2A} & & \text{MODULE 2B} \\ \text{FUNDS FOR} & & \text{FUNDS FOR} \\ \text{BASIC} & = & \text{SPECIAL NEEDS} \\ \text{DISTRIBUTION} & & \text{DISTRIBUTION} \end{array} \quad \begin{array}{r} \text{TOTAL} \\ \text{MODULE 2} \\ \text{AMOUNT} \end{array}$$

- In fiscal year 1976-1977, \$585,670,874 of Module 2 funds are distributed for basic instructional services.

MODULE 2A FUND FOR BASIC DISTRIBUTION	=	\$643,594,367 - \$57,923,493
	=	\$585,670,874.

In the following section, we describe the objective formulae for a base allocation to each community school district. This base allocation is a starting point for determining a district's basic instructional services allocation. The base allocation clearly identifies funds to meet workload factors for classroom teachers.

- The base allocation by itself is not sufficient to meet educational goals and standards.
- It is only a clear, solid, starting base.

Additional funds for other required and supporting services are essential to provide adequately for individual district educational projects. After describing the base allocation, we describe the objective formulae for the supporting allocation to each community school district. A projected register is used for the basic instructional allocations. When the actual October 31, 1976, register becomes available, a hold-harmless adjustment will be made to the total basic instructional allocations of districts with register declines greater than projected. Finally, each district receives a special needs allocation.

3. THE BASE ALLOCATION

In Chapter IV, we analyzed the teacher resource obligations implied by the workload factors. For each district, we determined:

- The base number of classes (Table IV-1).
- The number of teachers per class (Figures IV-4 and IV-6).
- The maximum pupil-teacher ratios (Table IV-2).
- The workload weighted register (Table IV-3).
- The base number of teachers (Table IV-4).

These obligations are building blocks for a district's base allocation.

The computation procedure is illustrated in Figure V-2.

A base allocation is identified for each district to cover its base teacher requirement at its average teacher salary:

$$\begin{array}{rcl} \text{DISTRICT d} & & \text{DISTRICT d} \\ \text{BASE} & = & \text{BASE} \quad \times \quad \text{DISTRICT d} \\ \text{ALLOCATION} & & \text{NUMBER OF} & \text{AVERAGE} \\ & & \text{TEACHERS} & \text{TEACHER} \\ & & & \text{SALARY} \end{array}$$

- The base allocation for fiscal year 1976-1977 uses the average teacher salary calculated from the June 1976 R740 Annual Teacher Payroll.*
- For our example, District 27 receives \$18,308,592 for its base allocation.

$$\begin{array}{rcl} \text{DISTRICT 27} & & \\ \text{BASE} & = & 972 \text{ TEACHERS} \times \$18,836 \\ \text{ALLOCATION} & = & \$18,308,592 \end{array}$$

Table V-1 lists the allocation each district must receive to meet its basic classroom workload for teachers without the salary adjustments that will occur within the next fiscal year. These salary adjustments are funded out of the supporting allocation, which is developed in

*Appendix D shows the average salary calculations.

COMPUTING THE BASE ALLOCATION

MODULE 2A

STEP 1

	DISTRICT d BASE NUMBER OF TEACHERS	X	DISTRICT d AVERAGE TEACHER SALARY	=	DISTRICT d BASE ALLOCATION
E.G., DIST. 27	972	X	\$ 18,836	=	\$ 18,308,592

STEP 2

	$\sum_{d=1}^{32}$	DISTRICT d BASE ALLOCATION	=	TOTAL CITYWIDE BASE ALLOCATION
				\$ 459,705,602

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Table V-1

MODULE 2A

BASE ALLOCATION FOR CLASSROOM WORKLOAD OBLIGATIONS

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>BASE NUMBER OF TEACHERS</u>	<u>DISTRICT AVERAGE SALARY</u>	<u>BASE ALLOCATION</u>
1	457	\$18,912	\$ 8,642,784
2	665	19,347	12,865,755
3	551	18,778	10,346,678
4	544	18,535	10,083,040
5	568	18,749	10,649,432
6	661	17,720	11,712,920
7	686	18,698	12,826,828
8	929	18,743	17,412,247
9	1,270	16,809	21,347,430
10	1,044	18,375	19,183,500
11	808	19,146	15,469,968
12	744	18,622	13,854,768
13	687	17,980	12,352,260
14	806	18,732	15,097,992
15	811	18,366	14,894,826
16	512	17,981	9,206,272
17	933	17,500	16,327,500
18	674	18,620	12,549,880
19	915	18,672	17,084,880
20	815	18,776	15,302,440
21	794	19,138	15,195,572
22	804	19,354	15,560,616
23	563	18,432	10,377,216
24	856	18,249	15,621,144
25	752	19,589	14,730,928
26	498	19,704	9,812,592
27	972	18,836	18,308,592
28	769	19,258	14,809,402
29	864	18,768	16,215,552
30	813	18,569	15,096,597
31	1,297	19,063	24,724,711
32	678	17,760	12,041,280
TL	24,740		\$459,705,602

the next section. The June 1976 average teacher salary is the most current information available and incorporates teacher salary differences among the community school districts.

The total citywide base allocation is the sum of districts' base allocations:

$$\begin{array}{l} \text{TOTAL CITYWIDE} \\ \text{BASE} \\ \text{ALLOCATION} \end{array} = \sum_{d=1}^{32} \begin{array}{l} \text{DISTRICT } d \\ \text{BASE} \\ \text{ALLOCATION} \end{array}$$

- For fiscal year 1976-1977 \$459,705,602 is identified for base allocations.

4. THE SUPPORTING ALLOCATION

In this section we develop objective formulae for the supporting allocation. This allocation "supports" the base allocation by providing a district with funds for services in addition to and in support of basic classroom workload obligations.

The supporting allocation is made up of three parts:

- The first part is an extension of the base allocation so that the effect of workload factors and inter-district teacher salary differences are both included.
- The second part is an allocation for the cost of substitute services when a regular teacher is absent.
- The third part is based on only workload factors.

A supporting percent allocation is computed by adjusting the base.

allocation upward by 11% to allow for the following items:

- 10% for additional teachers for breakage, librarians, attendance teachers, guidance counselors, teachers in charge, music teachers, laboratory specialists, grade advisors, and other personnel.*
- 1% for adjustments to the average teacher salary due to interdistrict excessing and retroactive payments (earned before July 1, 1976) of step and differential increases. As required by the City financial plan, steps and differentials earned July 1, 1976, and after will be deferred in the 1976-1977 fiscal year.

An occasional absence allocation is computed by multiplying a district's base number of teachers by \$550, a flat substitute service annual cost.

The flat annual cost is the product of two factors:

- \$55, a "middle" daily rate for a substitute teacher.
- 10 days, the maximum number of paid sick days that a teacher accrues during a school year.

The remaining Instructional Services funds are then allocated on a per capita basis using workload weighted registers. This supporting per capita allocation is for other required and supporting services such as:

- Supervisory personnel, including principals, and assistant principals.
- Paraprofessional employees, corrective reading teachers, corrective mathematics teachers, teachers of English as a second language, hourly employees, school secretaries.
- Salary changes occurring during fiscal year 1976-1977 for non-teaching personnel.
- Other than personal services (OTPS).
- Other charges.

*See "The 1975-1976 Allocation Formulae," Policy Paper No. 3, Appendix D, for an explanation of the 10% amount.

In order to explain the structure of the allocation formulae, we started with the number of students, using workload factors we translated students into teacher requirements, and using salaries we converted teacher requirements into dollars. The following distinctions must be kept in mind:

- The allocation formulae is a method for distributing dollars.
- The allocation formulae is not a method for distributing positions.
- The allocation formulae is not a set of guidelines for staffing schools.

A. The Supporting Percent Allocation

The computation steps for the supporting percent allocation are illustrated in Figure V-3. The first step is to adjust upward each district's base allocation:

$$\begin{array}{rcl} \text{DISTRICT } d & & \text{DISTRICT } d \\ \text{SUPPORTING PERCENT} & = & \text{BASE} \\ \text{ALLOCATION} & & \text{ALLOCATION} \quad \times \quad \text{SUPPORTING} \\ & & & \text{PERCENT} \end{array}$$

- For fiscal year 1976-1977, the supporting percent is 11%.
- For example, District 27 receives \$2,013,945 for its supporting percent allocation (Table V-2).

$$\begin{array}{rcl} \text{DISTRICT } 27 & & \\ \text{SUPPORTING PERCENT} & = & \$18,308,592 \times 0.11 \\ \text{ALLOCATION} & & \\ & = & \$2,013,945 \end{array}$$

The total citywide supporting percent allocation is the sum of all

Figure V-3

COMPUTING THE SUPPORTING PERCENT ALLOCATION

MODULE 2A

STEP 1

DISTRICT d BASE ALLOCATION	X	SUPPORTING PERCENT	=	DISTRICT d SUPPORTING PERCENT ALLOCATION
E.G., DIST. 27 \$ 18,308,592	X	0.110	=	\$ 2,013,945

STEP 2

$\sum_{d=1}^{32}$	DISTRICT d SUPPORTING PERCENT ALLOCATION	=	TOTAL CITYWIDE SUPPORTING PERCENT ALLOCATION
			\$ 50,567,616

Table V-2

MODULE 2A

SUPPORTING PERCENT ALLOCATION

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>BASE ALLOCATION</u>	<u>SUPPORTING PERCENT ALLOCATION</u>
1	\$ 8,642,784	\$ 950,706
2	12,865,755	1,415,233
3	10,346,678	1,138,135
4	10,083,040	1,109,134
5	10,649,432	1,171,438
6	11,712,920	1,288,421
7	12,826,828	1,410,951
8	17,412,247	1,915,347
9	21,347,430	2,348,217
10	19,183,500	2,110,185
11	15,469,968	1,701,696
12	13,854,768	1,524,024
13	12,352,260	1,358,749
14	15,097,992	1,660,779
15	14,894,826	1,638,431
16	9,206,272	1,012,690
17	16,327,500	1,796,025
18	12,549,880	1,380,487
19	17,084,880	1,879,337
20	15,302,440	1,683,268
21	15,195,572	1,671,513
22	15,560,616	1,711,668
23	10,377,216	1,141,494
24	15,621,144	1,718,326
25	14,730,928	1,620,402
26	9,812,592	1,079,385
27	18,308,592	2,013,945
28	14,809,402	1,629,034
29	16,215,552	1,783,711
30	15,096,597	1,660,626
31	24,724,711	2,719,718
32	12,041,280	1,324,541
TL	\$459,705,602	\$50,567,616

the districts' supporting percent allocations:

$$\begin{array}{ccc} \text{TOTAL CITYWIDE} & & \\ \text{SUPPORTING PERCENT} & = & \sum_{d=1}^{32} \\ \text{ALLOCATION} & & \text{DISTRICT } d \\ & & \text{SUPPORTING PERCENT} \\ & & \text{ALLOCATION} \end{array}$$

- For fiscal year 1976-1977, \$50,567,616 goes for supporting percent allocations.

B. The Occasional Absence Allocation

All teachers accrue paid sick leave at the rate of one day per month or 10 days for a whole school year. When a teacher is absent, a substitute teacher is hired for the day and paid a daily rate. Each district requires an allocation for the cost of substitute services to cover occasional absences.

The computations steps for the occasional absence allocation are illustrated in Figure V-4. The first step is to compute the annual "standard" cost for substitute services per teacher. This is equal to daily substitute rate multiplied by the number of sick days per teacher:

$$\begin{array}{ccccc} \text{"STANDARD"} & & & & \\ \text{SUBSTITUTE} & & \text{DAILY} & & \text{NUMBER OF} \\ \text{COVERAGE} & = & \text{SUBSTITUTE} & \times & \text{SICK DAYS} \\ \text{COST} & & \text{RATE} & & \text{PER TEACHER} \end{array}$$

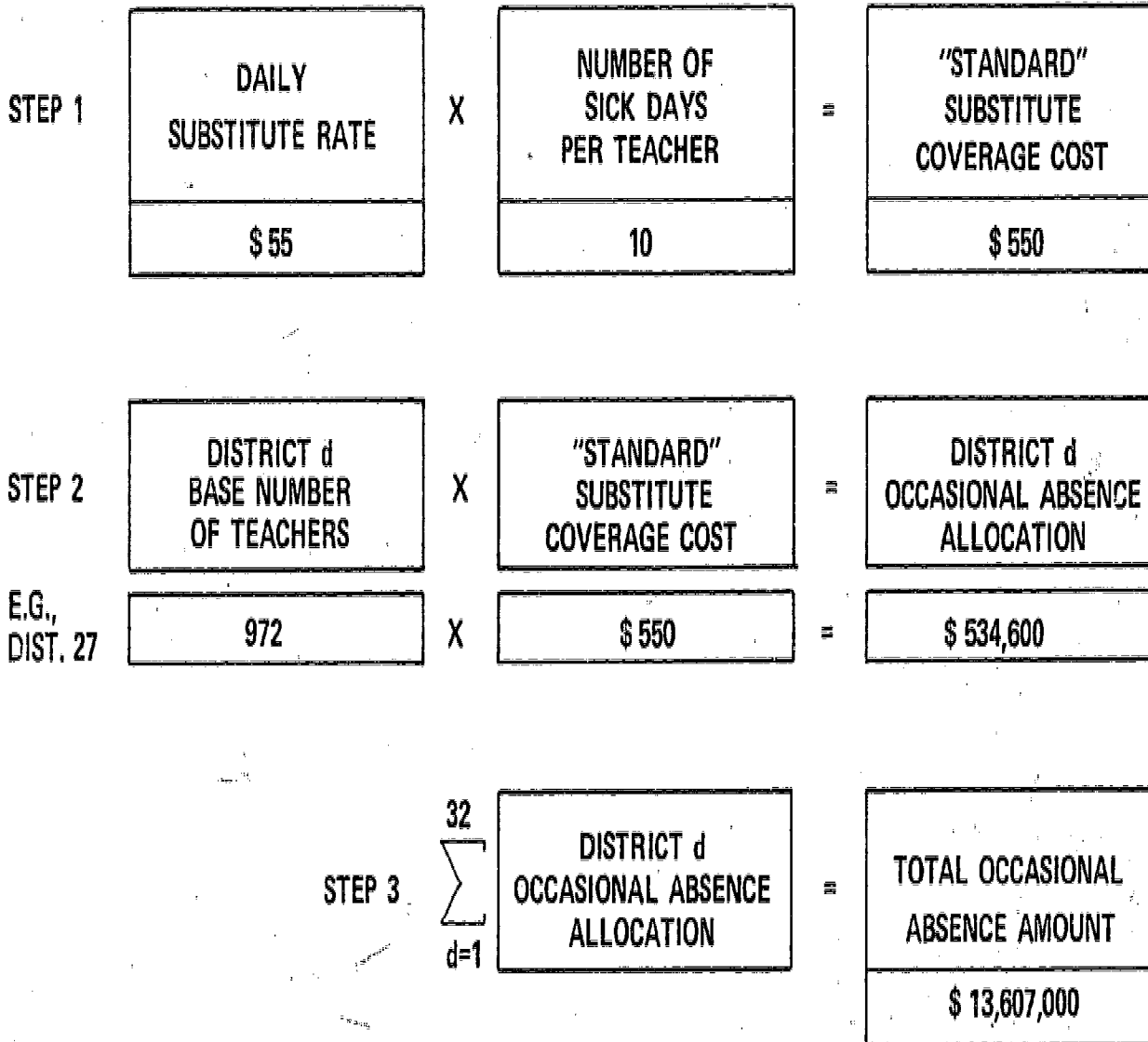
- For fiscal year 1976-1977, a "middle" rate of \$55 per day* and 10 days, the maximum sick days accrued per teacher in a school year, gives a "standard" substitute coverage cost of \$550 per teacher.

*The daily substitute rate is \$40 per day. However, after 29 days, the substitute is entitled to a daily rate of 1/200 of his step and schedule annual rate. The per diem rate of \$55 is used as a conservative amount.

Figure V-4

COMPUTING THE OCCASIONAL ABSENCE ALLOCATION

MODULE 2A



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$$\begin{aligned} \text{"STANDARD"} \\ \text{SUBSTITUTE} \\ \text{COST} \\ \text{COVERAGE} &= \$55 \text{ PER DAY} \times 10 \text{ DAYS PER TEACHER} \\ &= \$550 \text{ PER TEACHER} \end{aligned}$$

A district's occasional absence allocation is equal to its base number of teachers* multiplied by the "standard" substitute coverage cost.

$$\begin{aligned} \text{DISTRICT } d \\ \text{OCCASIONAL} \\ \text{ABSENCE} \\ \text{ALLOCATION} &= \text{DISTRICT } d \\ &\quad \text{BASE} \\ &\quad \text{NUMBER OF} \\ &\quad \text{TEACHERS} \times \text{"STANDARD"} \\ &\quad \quad \quad \text{SUBSTITUTE} \\ &\quad \quad \quad \text{COVERAGE} \\ &\quad \quad \quad \text{COST} \end{aligned}$$

- For example, District 27 receives \$534,600 for its occasional absence allocation (Table V-3).

$$\begin{aligned} \text{DISTRICT } 27 \\ \text{OCCASIONAL} \\ \text{ABSENCE} \\ \text{ALLOCATION} &= 972 \text{ TEACHERS} \times \$550 \text{ PER TEACHER} \\ &= \$534,600 \end{aligned}$$

The total citywide occasional absence allocation is the sum of all the districts' occasional absence allocations.

$$\begin{aligned} \text{TOTAL CITYWIDE} \\ \text{OCCASIONAL} \\ \text{ABSENCE} \\ \text{ALLOCATION} &= \sum_{d=1}^{32} \text{DISTRICT } d \\ &\quad \text{OCCASIONAL} \\ &\quad \text{ABSENCE} \\ &\quad \text{ALLOCATION} \end{aligned}$$

- For fiscal year 1976-1977, \$13,607,000 goes for occasional absence allocations.

*The base number of teachers was developed earlier for the base allocation.

Table V-3

MODULE 2A

OCCASIONAL ABSENCE ALLOCATION

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>BASE NUMBER OF TEACHERS</u>	<u>OCCASIONAL ABSENCE ALLOCATION</u>
1	457	\$ 251,350
2	665	365,750
3	551	303,050
4	544	299,200
5	568	312,400
6	661	363,550
7	686	377,300
8	929	510,950
9	1,270	698,500
10	1,044	574,200
11	808	444,400
12	744	409,200
13	687	377,850
14	806	443,300
15	811	446,050
16	512	281,600
17	933	513,150
18	674	370,700
19	915	503,250
20	815	448,250
21	794	436,700
22	804	442,200
23	563	309,650
24	856	470,800
25	752	413,600
26	498	273,900
27	972	534,600
28	769	422,950
29	864	475,200
30	813	447,150
31	1,297	713,350
32	678	372,900
TL	24,740	\$13,607,000

C. The Supporting Per Capita Allocation

The last part of a district's allocation for basic instructional services from Program 30 Module 2A is the supporting per capita allocation. The funds remaining in Module 2A after the base, supporting percent and occasional absence allocations have been identified are allocated on a per capita basis in proportion to workload weighted registers:

$$\begin{array}{rcccl} \text{MODULE 2A FUNDS} & & & & \\ \text{FOR SUPPORTING} & & & & \\ \text{PER CAPITA} & & & & \\ \text{ALLOCATION} & = & \text{MODULE 2A} & - & \text{TOTAL} & - & \text{TOTAL} \\ & & \text{FUNDS} & & \text{CITYWIDE} & & \text{CITYWIDE} \\ & & \text{FOR BASIC} & & \text{SUPPORTING} & & \text{OCCASIONAL} \\ & & \text{DISTRIBUTION} & & \text{PERCENT} & & \text{ABSENCE} \\ & & & & \text{ALLOCATION} & & \text{ALLOCATION} \end{array}$$

- For fiscal year 1976-1977, \$61,790,656 is available for supporting per capita allocation.

$$\begin{array}{r} \text{MODULE 2A FUNDS} \\ \text{FOR SUPPORTING} \\ \text{PER CAPITA} \\ \text{ALLOCATION} \end{array} = \$585,670,874 - \$459,705,602 - \$50,567,616 - \$13,607,000 = \$61,790,656$$

The steps for computing the supporting per capita allocation are illustrated in Figure V-5. The first step is to compute the citywide per capita amount based on the workload weighted register we developed in Chapter IV:

$$\begin{array}{r} \text{CITYWIDE} \\ \text{WORKLOAD WEIGHTED} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\text{MODULE 2A FUNDS FOR SUPPORTING PER CAPITA ALLOCATION}}{\text{TOTAL CITYWIDE WORKLOAD WEIGHTED REGISTER}}$$

- For fiscal year 1976-1977, the per capita amount is about \$78.11:

Figure V-5

COMPUTING THE SUPPORTING PER CAPITA ALLOCATION

MODULE 2A

STEP 1

MODULE 2 FUNDS FOR SUPPORTING PER CAPITA ALLOCATION	÷	TOTAL CITYWIDE WORKLOAD WEIGHTED REGISTER	=	CITYWIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT
\$ 61,790,656		791,104		\$ 78.106868

STEP 2

CITYWIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT	X	DISTRICT d WORKLOAD WEIGHTED REGISTER	=	DISTRICT d SUPPORTING PER CAPITA ALLOCATION
\$ 78.106868	X	31,099	=	\$ 2,429,045

E.G.,
DIST. 27

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$$\begin{aligned}
 \text{CITY-WIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT} &= \frac{\$61,790,656}{791,104 \text{ STUDENTS (WORKLOAD WEIGHTED)}} \\
 &= \$78.106868 \text{ PER STUDENT (WORKLOAD WEIGHTED)}
 \end{aligned}$$

A district's supporting per capita allocation is equal to its workload weighted register multiplied by the per capita amount:

$$\text{DISTRICT d SUPPORTING PER CAPITA ALLOCATION} = \text{DISTRICT d WORKLOAD WEIGHTED REGISTER} \times \text{CITY-WIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT}$$

- For example, District 27, receives \$2,429,045 for its supporting per capita allocation (Table V-4):

$$\begin{aligned}
 \text{DISTRICT 27 SUPPORTING PER CAPITA ALLOCATION} &= 31,099 \times \$78.106868 \\
 &= \$2,429,045
 \end{aligned}$$

D. Total Instructional Services Basic Allocation

The total Instructional Services basic allocation to districts is the sum of their base, supporting percent, occasional absence, and supporting per capita allocations.

$$\text{DISTRICT d BASIC ALLOCATION} = \text{DISTRICT d BASE ALLOCATION} + \text{DISTRICT d SUPPORTING PERCENT ALLOCATION} + \text{DISTRICT d OCCASIONAL ABSENCE ALLOCATION} + \text{DISTRICT d SUPPORTING PER CAPITA ALLOCATION}$$

- To complete our example, District 27 receives \$23,286,182 for its basic allocation:

Table V-4

MODULE 2A

SUPPORTING PER CAPITA ALLOCATION

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>WORKLOAD WEIGHTED REGISTER</u>	<u>SUPPORTING PER CAPITA ALLOCATION</u>
1	14,594	\$1,139,892
2	21,258	1,660,396
3	17,612	1,375,618
4	17,389	1,358,200
5	18,171	1,419,280
6	21,142	1,651,335
7	21,942	1,713,821
8	29,706	2,320,243
9	40,628	3,173,326
10	33,388	2,607,832
11	25,830	2,017,500
12	23,796	1,858,631
13	21,973	1,716,242
14	25,769	2,012,736
15	25,921	2,024,608
16	16,356	1,277,516
17	29,837	2,330,475
18	21,567	1,684,531
19	29,259	2,285,329
20	26,061	2,035,543
21	25,395	1,983,524
22	25,698	2,007,190
23	17,998	1,405,767
24	27,368	2,137,629
25	24,035	1,877,299
26	15,918	1,243,305
27	31,099	2,429,045
28	24,594	1,920,960
29	27,637	2,158,640
30	25,987	2,029,763
31	41,484	3,240,186
32	21,692	1,694,294
TOTAL	791,104	\$61,790,656

DISTRICT 27
BASIC ALLOCATION = \$18,308,592 + \$2,013,945 + \$534,600 + \$2,429,045
= \$23,286,182

The total allocations for basic instructional services to all districts are listed in Table V-5.

E. A Resource Equalization Strategy

The allocation formulae for Module 2A follow a resource equalization strategy for achieving equal educational opportunity for all youth. In Chapter I, we noted that equal dollars do not buy equal resources everywhere. The "prices" a district must pay for "identical" inputs vary, and workload factors mandate different mixes or "packages" of resources per pupil. The allocation formulae recognize these differences:

- A district's allocation depends on its average teacher salary, the "price" it must pay for its teachers.
- A district's allocation depends on its maximum pupil-teacher ratio, the basic classroom workload factor for teacher resources required to insure equal classroom teacher time for all students.

5. HOLD-HARMLESS ADJUSTMENT

Prior to 1975-1976 the Board of Education allowed a community school district one year to adjust to declining registers. This policy was implemented by allocating funds on the basis of "last" year's register. A result of this hold-harmless policy was that a district whose register "this" year was smaller than "last" year received a "windfall" for "phantom" students.

Table V-5

MODULE 2A

BASIC INSTRUCTIONAL SERVICES ALLOCATION

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>BASE ALLOCATION</u>	<u>SUPPORTING PERCENT ALLOCATION</u>	<u>OCCASIONAL ABSENCE ALLOCATION</u>	<u>SUPPORTING PER CAPITA ALLOCATION</u>	<u>TOTAL BASIC INSTRUCTION ALLOCATION</u>
1	\$ 8,642,784	\$ 950,706	\$ 251,350	\$ 1,139,892	\$ 10,984,732
2	12,865,755	1,415,233	365,750	1,660,396	16,307,134
3	10,346,678	1,138,135	303,050	1,375,618	13,163,481
4	10,083,040	1,109,134	299,200	1,358,200	12,849,574
5	10,649,432	1,171,438	312,400	1,419,280	13,552,550
6	11,712,920	1,288,421	363,550	1,651,335	15,016,226
7	12,826,828	1,410,951	377,300	1,713,821	16,328,900
8	17,412,247	1,915,347	510,950	2,320,243	22,158,787
9	21,347,430	2,348,217	698,500	3,173,326	27,567,473
10	19,183,500	2,110,185	574,200	2,607,832	24,475,717
11	15,469,968	1,701,696	444,400	2,017,500	19,633,564
12	13,854,768	1,524,024	409,200	1,858,631	17,646,623
13	12,352,260	1,358,749	377,850	1,716,242	15,805,101
14	15,097,992	1,660,779	443,300	2,012,736	19,214,807
15	14,894,826	1,638,431	446,050	2,024,608	19,003,915
16	9,206,272	1,012,690	281,600	1,277,516	11,778,078
17	16,327,500	1,796,025	513,150	2,330,475	20,967,150
18	12,549,880	1,380,487	370,700	1,684,531	15,985,598
19	17,084,880	1,879,337	503,250	2,285,329	21,752,796
20	15,302,440	1,683,268	448,250	2,035,543	19,469,501
21	15,195,572	1,671,513	436,700	1,983,524	19,287,309
22	15,560,616	1,711,668	442,200	2,007,190	19,721,674
23	10,377,216	1,141,494	309,650	1,405,767	13,234,127
24	15,621,144	1,718,326	470,800	2,137,629	19,947,899
25	14,730,928	1,620,402	413,600	1,877,299	18,642,229
26	9,812,592	1,079,385	273,900	1,243,305	12,409,182
27	18,308,592	2,013,945	534,600	2,429,045	23,286,182
28	14,809,402	1,629,034	422,950	1,920,960	18,782,346
29	16,215,552	1,783,711	475,200	2,158,640	20,633,103
30	15,096,597	1,660,626	447,150	2,029,763	19,234,136
31	24,724,711	2,719,718	713,350	3,240,186	31,397,965
32	12,041,280	1,324,541	372,900	1,694,294	15,433,015
TOTAL	\$459,705,602	\$50,567,616	\$13,607,000	\$61,790,656	\$585,670,874

The hold-harmless policy for the 1975-1976 allocation was changed so that districts with declining registers were still given a year to adjust, but the extra amount they received for phantom students was limited to 2% more than what they would have received if their allocation had been based on "this" year's register.

This policy is carried one step further in the 1976-1977 allocation by using the Module 2A allocation on the October 1976 register -- "this" year's allocation is based on "this" year's register. At the beginning of the fiscal year, a tentative Module 2A allocation will be made based on a projected October 1976 register;* this is the allocation made here in Policy Paper No. 5. After the October 1976 register is audited, districts with an actual workload weighted register lower than their projected one will be limited to not more than a 2% hold-harmless cushion in their Module 2A allocation.

Figure V-6 illustrates the procedure for implementing this policy:

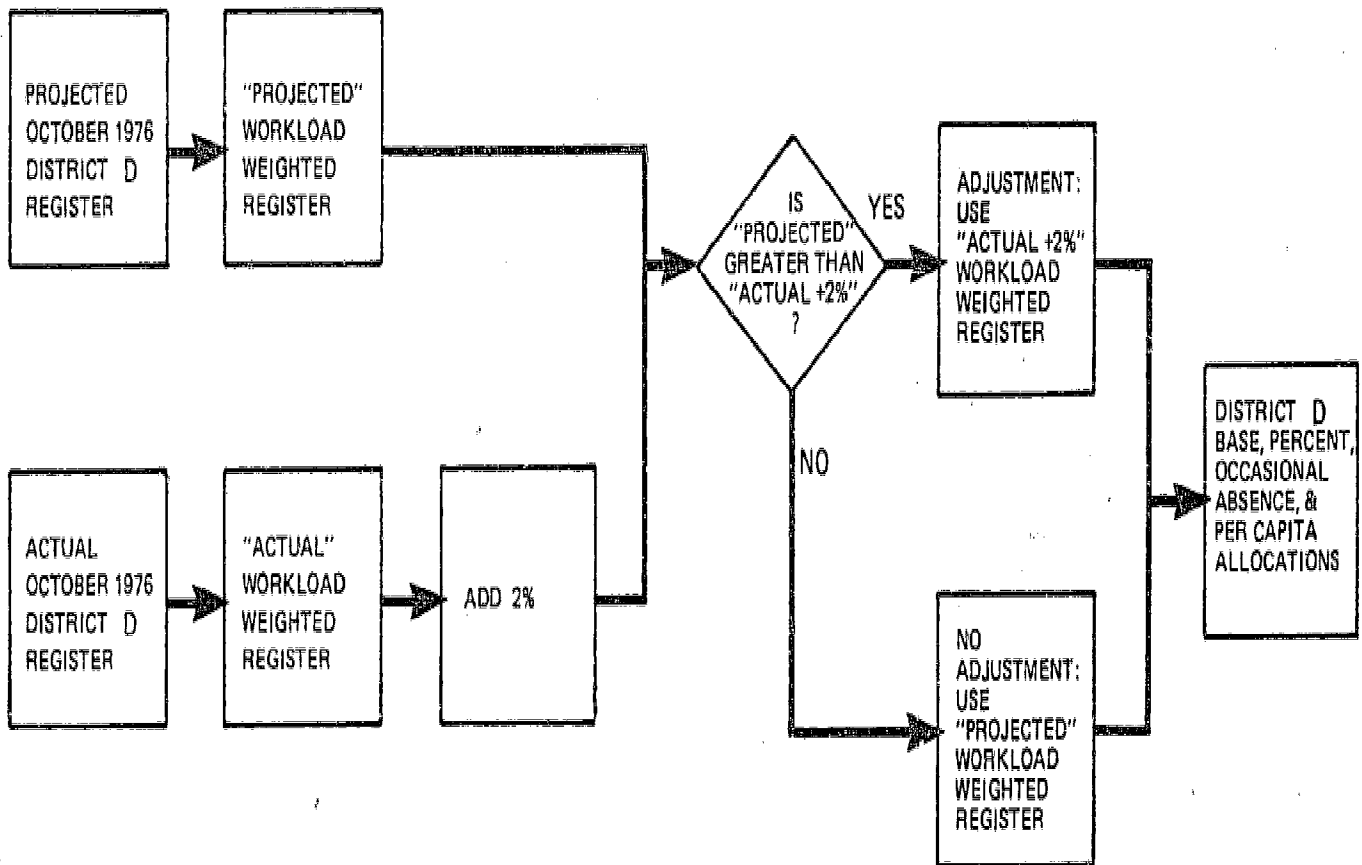
- Compute the "projected" workload weighted register from the projected October 1976 adjusted register.
- Compute the "actual" workload weighted register from the actual October 1976 adjusted register.
- Add 2% to the "actual" workload weighted register.
- A district receives an allocation based on the smaller workload weighted register: "projected" or "actual + 2%."

Since October 1976 register is not yet available, districts that might be subject to the hold-harmless adjustment cannot now be identified. However, we can illustrate the possible consequences of the 2% hold-harmless

*Appendix C explains the procedure for developing the projected October 1976 adjusted register.

Figure V-6

MID-YEAR HOLD-HARMLESS ADJUSTMENT



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policy by examining three hypothetical examples (see Figure V-7).

- District A's "actual" workload weighted register turns out to be less than projected, and the difference exceeds 2% of the "actual." Its Module 2A allocation is adjusted downward to the amount determined by its "actual + 2%" workload weighted register.
- District B's "actual" workload weighted register turns out to be less than projected, but the difference is within 2% of the "actual." Its Module 2A allocation remains unchanged.
- District C's "actual" workload weighted register turns out to be greater than projected. Its Module 2A allocation remains unchanged, and it is eligible for a register increase allocation from Module 5.

If the projected October 1976 registers turn out to be accurate, few districts will be subject to the 2% hold-harmless adjustment, and their allocation adjustments will be minor. By definition any projection is somewhat uncertain, but this is traded against the advantages of using current registers as the basis for allocating over \$585 million to the thirty-two community school districts.

The funds not allocated to districts affected by the 2% hold-harmless limit will be used to assist all districts in meeting the replacement cost of long-term medical absences. This continues the policy initiated in the 1975-1976 allocation.

- The replacement cost for all teachers absent more than 20 consecutive school days will be jointly shared by the community school districts and a centrally administered fund.

Figure V-7

HOLD-HARMLESS EXAMPLES

	DISTRICT A	DISTRICT B	DISTRICT C
"PROJECTED" WORKLOAD WEIGHTED REGISTER	20,000	20,000	20,000
"ACTUAL" WORKLOAD WEIGHTED REGISTER	19,500	19,900	20,100
"ACTUAL + 2%"	19,890	20,298	20,502
IS "PROJECTED" GREATER THAN "ACTUAL + 2%" ?	YES	NO	NO
WORKLOAD WEIGHTED REGISTER USED FOR ALLOCATION	19,890 ("ACTUAL + 2%")	20,000 ("PROJECTED")	20,000 ("PROJECTED")
COMMENT	EXCEEDS 2% HOLD-HARMLESS LIMIT. ADJUST MODULE 2A ALLOCATION DOWN TO 2% LIMIT.	WITHIN 2% HOLD-HARMLESS LIMIT. NO ADJUSTMENT IN MODULE 2A ALLOCATION.	NO ADJUSTMENT IN MODULE 2A ALLOCATION. ELIGIBLE FOR REGISTER INCREASE ALLOCATION FROM MODULE 5.

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- The community school districts will cover the replacement cost for all teachers absent up through 20 consecutive school days.
- For all teachers absent more than 20 consecutive school days, a centrally administered fund will contribute \$55 per day toward the replacement cost of consecutive school days in excess of the first 20 (see Chapter VIII).

The following examples illustrate this procedure.

- A teacher is absent 20 days in a row. The district bears the entire cost.
- A teacher is absent 25 days in a row.
 - The district bears cost up through the first 20 days.
 - The central fund pays \$55 per day toward the replacement cost of the last five days.
- A teacher is absent twice for a total of 30 days, 15 days the first time and 15 days the second. The district bears the entire cost.
- A teacher is absent twice for a total of 35 days, 25 days the first time and 10 days the second.
 - The district pays for the first 20 days of the first absence and all 10 days of the second.
 - \$55 per day of the replacement cost for the last 5 days of the first absence is paid centrally.

6. THE SPECIAL NEEDS ALLOCATION

In fiscal year 1976-1977, nine percent of Module 2 funds or \$57,923,493 is set aside for special needs distribution on the basis of the number of pupils reading below minimum competence. This needs money provides these

students with some of the services they require to support their educational progress.

- Special needs projects.
- Special needs teachers, school aides, paraprofessionals, occasional absences, and other than personal service.

A. Pupils With Low Reading Scores

The special needs allocation for community school districts is based on the estimated number of pupils scoring below minimum competence on the New York State Pupil Evaluation Program (PEP) reading test.

- The fiscal year 1976-1977 computation is based on the October 1975 reading tests scores of grade 6 pupils. The State defines "below minimum competence" as scoring at or below stanine, which is equivalent to scoring among the lowest 23% of pupils.*

The percent of grade 6 pupils with low reading scores in a district is multiplied by its combined adjusted elementary and junior high school registers to obtain the estimated number of pupils with low reading scores (see Figure V-8 for the computation steps).

*See "New York State Pupil Evaluation Program: School Administrator's Manual," The University of the State of New York, The State Education Department; p.15.

COMPUTING THE SPECIAL NEEDS ALLOCATION

MODULE 2B

STEP 1	DISTRICT d ELEMENTARY AND JUNIOR HIGH ADJUSTED REGISTER	X	DISTRICT d PERCENT OF PUPILS WITH LOW READING SCORES	=	DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES
E.G., DIST. 27	25,758	X	0.485	=	12,493

STEP 2	MODULE 2B FUNDS FOR SPECIAL NEEDS DISTRIBUTION	÷	TOTAL CITYWIDE NUMBER OF PUPILS WITH LOW READING SCORES	=	CITYWIDE SPECIAL NEEDS PER CAPITA AMOUNT
TAX LEVY	\$ 20,195,655	÷	344,351	=	\$ 58,648458
STATE AID	\$ 37,727,838	÷	344,351	=	\$ 109,562156

STEP 3	DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES	X	CITYWIDE SPECIAL NEEDS PER CAPITA AMOUNT	=	DISTRICT d SPECIAL NEEDS ALLOCATION
E.G., DIST. 27	12,493	X	\$ 58,648458	=	\$ 732,695
STATE AID	12,493	X	\$ 109,562156	=	\$ 1,368,760

STEP 4	DISTRICT d TAX LEVY SPECIAL NEEDS ALLOCATION	+	DISTRICT d STATE AID SPECIAL NEEDS ALLOCATION	=	DISTRICT d SPECIAL NEEDS ALLOCATION
E.G., DIST. 27	\$ 732,695	+	\$ 1,368,760	=	\$ 2,101,455

$$\begin{array}{l} \text{DISTRICT d} \\ \text{NUMBER OF} \\ \text{PUPILS WITH} \\ \text{LOW READING SCORES} \end{array} = \begin{array}{l} \text{DISTRICT d} \\ \text{PERCENT OF PUPILS} \\ \text{WITH LOW} \\ \text{READING SCORES} \end{array} \times \begin{array}{l} \text{DISTRICT d} \\ \text{ELEMENTARY} \\ \text{AND JUNIOR HIGH} \\ \text{ADJUSTED REGISTER} \end{array}$$

- For example, District 27 has an estimated 12,493 pupils with low reading scores:

$$\begin{array}{l} \text{DISTRICT 27} \\ \text{NUMBER OF} \\ \text{PUPILS WITH} \\ \text{LOW READING SCORES} \end{array} = 0.485 \times 25,758$$

$$= 12,493 \text{ PUPILS (LOW READING)}$$

Table V-6 lists the estimated number of pupils with low reading scores for each district.

B. The Special Needs Allocation

The next step is to determine the amount for special needs distribution:

$$\begin{array}{l} \text{MODULE 2B} \\ \text{FUNDS FOR} \\ \text{SPECIAL NEEDS} \\ \text{DISTRIBUTION} \end{array} = \begin{array}{l} \text{PERCENT OF} \\ \text{MODULE 2} \\ \text{FUNDS FOR} \\ \text{SPECIAL NEEDS} \end{array} \times \begin{array}{l} \text{TOTAL} \\ \text{MODULE 2} \\ \text{FUNDS} \end{array}$$

- For fiscal year 1976-1977, 9% or \$57,923,493 is set aside for special needs distribution:

$$\begin{array}{l} \text{MODULE 2B} \\ \text{FUNDS FOR} \\ \text{SPECIAL NEEDS} \\ \text{DISTRIBUTION} \end{array} = 0.09 \times \$643,594,367$$

$$= \$57,923,493$$

Table V-6

ESTIMATED NUMBER OF PUPILS READING BELOW MINIMUM COMPETENCEFISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>ELEMENTARY AND JUNIOR HIGH ADJUSTED REGISTER</u>	<u>PROPORTION OF PUPILS READING BELOW MINIMUM COMPETENCE</u>	<u>ESTIMATED NUMBER OF PUPILS READING BELOW MINIMUM COMPETENCE</u>
1	12,514	0.695	8,697
2	18,276	0.421	7,694
3	14,918	0.640	9,548
4	14,372	0.689	9,902
5	15,465	0.639	9,882
6	16,596	0.633	10,505
7	19,481	0.672	13,091
8	24,510	0.570	13,971
9	32,594	0.678	22,099
10	27,044	0.551	14,901
11	22,185	0.405	8,985
12	21,553	0.700	15,087
13	18,618	0.697	12,977
14	21,382	0.682	14,583
15	21,383	0.651	13,920
16	14,496	0.600	8,698
17	23,911	0.626	14,968
18	18,003	0.359	6,463
19	24,638	0.649	15,990
20	22,262	0.385	8,571
21	22,275	0.360	8,019
22	22,408	0.281	6,297
23	15,412	0.723	11,143
24	22,671	0.369	8,366
25	21,224	0.222	4,712
26	14,414	0.201	2,897
27	25,758	0.485	12,493
28	21,058	0.437	9,202
29	22,717	0.456	10,359
30	20,991	0.400	8,396
31	34,603	0.263	9,101
32	18,387	0.698	12,834
TOTAL	666,119	--	344,351

The funds for special needs distribution are generated from two sources (Figure V-9):

- \$37,727,838 is from State Aid.
- Tax Levy funds provide the remaining \$20,195,655 required to bring the total up to 9%.

Funds from both sources are distributed on the same basis of need:

- Reading scores below minimum competency.

Two per capita amounts are required.

$$\begin{array}{l} \text{CITYWIDE} \\ \text{STATE AID} \\ \text{SPECIAL NEEDS} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\begin{array}{l} \text{STATE AID} \\ \text{MODULE 2B FUNDS FOR} \\ \text{SPECIAL NEEDS DISTRIBUTION} \end{array}}{\begin{array}{l} \text{TOTAL CITYWIDE NUMBER OF} \\ \text{PUPILS WITH LOW READING SCORES} \end{array}}$$

$$\begin{array}{l} \text{CITYWIDE} \\ \text{TAX LEVY} \\ \text{SPECIAL NEEDS} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\begin{array}{l} \text{TAX LEVY} \\ \text{MODULE 2B FUNDS FOR} \\ \text{SPECIAL NEEDS DISTRIBUTION} \end{array}}{\begin{array}{l} \text{TOTAL CITYWIDE NUMBER OF} \\ \text{PUPILS WITH LOW READING SCORES} \end{array}}$$

- The fiscal year 1976-1977 computation for determining special needs is based on the reading scores of grade 6 pupils in October 1975:

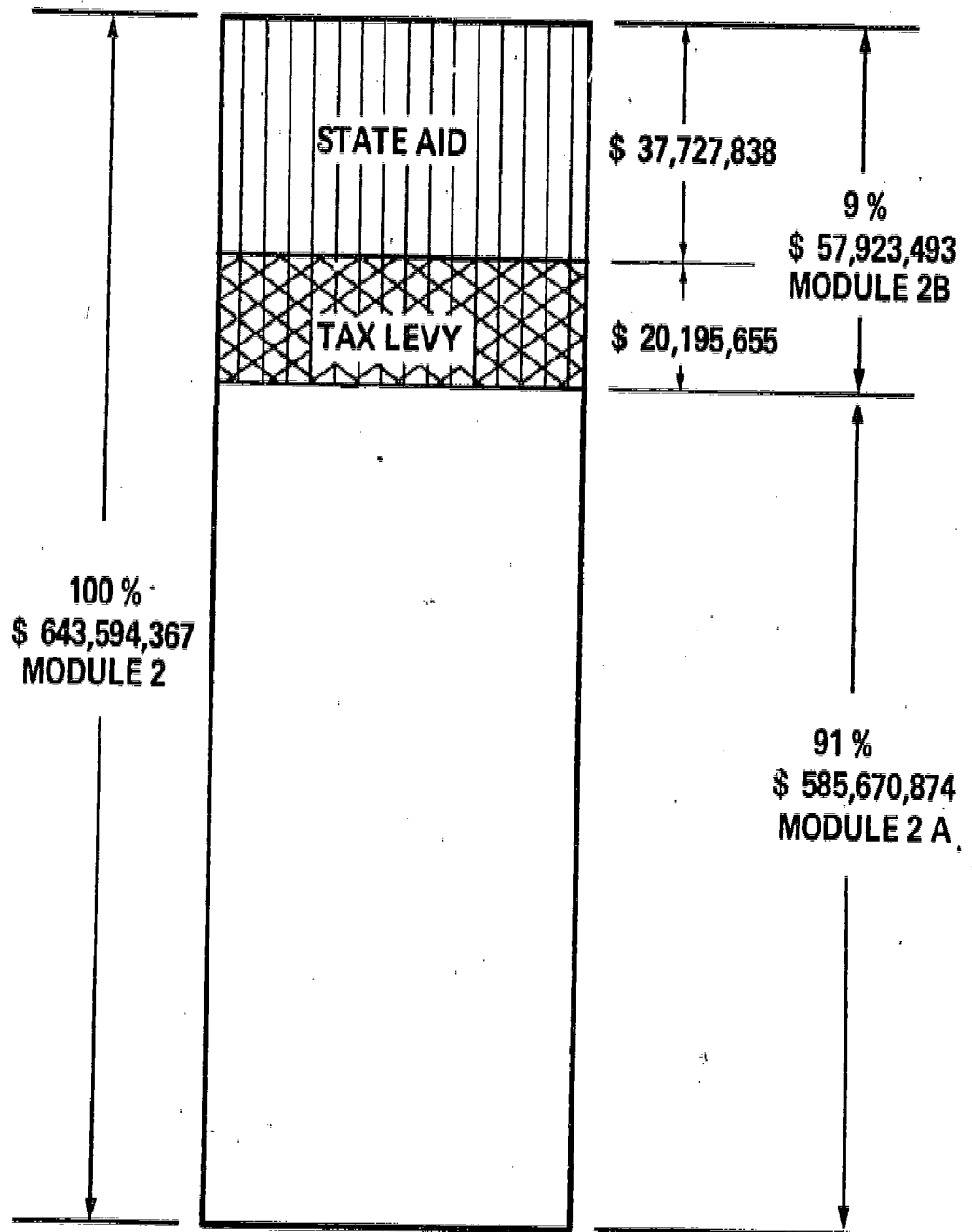
$$\begin{array}{l} \text{CITYWIDE} \\ \text{STATE AID} \\ \text{SPECIAL NEEDS} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\$37,727,838}{344,351 \text{ PUPILS (LOW READING)}}$$

$$= \$109.562156 \text{ PER PUPIL (LOW READING)}$$

Figure V-9

MODULE 2B
FUNDS FOR SPECIAL NEEDS
FISCAL YEAR 1976-1977
\$ 57,923,493

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$$\begin{aligned} \text{CITYWIDE TAX LEVY SPECIAL NEEDS PER CAPITA AMOUNT} &= \frac{\$20,195,655}{344,351 \text{ PUPILS (LOW READING)}} \\ &= \$58.648458 \text{ PER PUPIL (LOW READING)} \end{aligned}$$

Finally, the district special needs allocation from each source is the per capita amount multiplied by the district's number of pupils with low reading scores, and the total special needs allocation is the sum of the allocations from the two sources.

$$\text{DISTRICT d STATE AID SPECIAL NEEDS ALLOCATION} = \text{DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES} \times \text{CITYWIDE STATE AID SPECIAL NEEDS PER CAPITA AMOUNT}$$

$$\text{DISTRICT d TAX LEVY SPECIAL NEEDS ALLOCATION} = \text{DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES} \times \text{CITYWIDE TAX LEVY SPECIAL NEEDS PER CAPITA AMOUNT}$$

$$\text{DISTRICT d SPECIAL NEEDS ALLOCATION} = \text{DISTRICT d STATE AID SPECIAL NEEDS ALLOCATION} + \text{DISTRICT d TAX LEVY SPECIAL NEEDS ALLOCATION}$$

- For example, District 27 has an estimated 12,493 students with low reading scores and receives \$2,101,455:

$$\begin{aligned} \text{DISTRICT 27 STATE AID SPECIAL NEEDS ALLOCATION} &= 12,493 \times \$109.562156 \\ &= \$1,368,760 \end{aligned}$$

$$\begin{aligned} \text{DISTRICT 27} & \\ \text{TAX LEVY} & = 12,493 \times \$58.648458 \\ \text{SPECIAL NEEDS} & \\ \text{ALLOCATION} & = \$732,695 \end{aligned}$$

$$\begin{aligned} \text{DISTRICT 27} & \\ \text{SPECIAL NEEDS} & = \$1,368,760 + \$732,695 \\ \text{ALLOCATION} & \\ & = \$2,101,455 \end{aligned}$$

The special needs allocations for all districts are listed in Table V-7.

7. THE TOTAL MODULE 2 ALLOCATION

The total Module 2 allocation to each district is the sum of the basic and special needs allocations (Figure V-10):

$$\begin{array}{rcl} \text{DISTRICT d} & & \text{DISTRICTS d} \\ \text{MODULE 2} & = & \text{BASIC} \\ \text{ALLOCATION} & & \text{ALLOCATION} \end{array} + \begin{array}{r} \text{DISTRICT d} \\ \text{SPECIAL NEEDS} \\ \text{ALLOCATION} \end{array}$$

- To complete our example, District 27 receives \$25,387,637:

$$\begin{aligned} \text{DISTRICT 27} & \\ \text{MODULE 2} & = \$23,286,182 + \$2,101,455 \\ \text{ALLOCATION} & \\ & = \$25,387,637 \end{aligned}$$

The total Module 2 allocations for all districts are listed in Table V-8.

Table V-7

MODULE 2B

SPECIAL NEEDS ALLOCATION

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>NUMBER OF PUPILS WITH LOW READING SCORES</u>	<u>TAX LEVY ALLOCATION</u>	<u>STATE AID ALLOCATION</u>	<u>TOTAL SPECIAL NEEDS ALLOCATION</u>
1	8,697	\$ 510,066	\$ 952,862	\$ 1,462,928
2	7,694	451,241	842,971	1,294,212
3	9,548	559,975	1,046,099	1,606,074
4	9,902	580,737	1,084,884	1,665,621
5	9,882	579,564	1,082,693	1,662,257
6	10,505	616,102	1,150,950	1,767,052
7	13,091	767,767	1,434,278	2,202,045
8	13,971	819,378	1,530,693	2,350,071
9	22,099	1,296,073	2,421,216	3,717,289
10	14,901	873,921	1,632,586	2,506,507
11	8,985	526,956	984,416	1,511,372
12	15,087	884,829	1,652,964	2,537,793
13	12,977	761,081	1,421,788	2,182,869
14	14,583	855,270	1,597,745	2,453,015
15	13,920	816,387	1,525,105	2,341,492
16	8,698	510,124	952,972	1,463,096
17	14,968	877,850	1,639,926	2,517,776
18	6,463	379,045	708,100	1,087,145
19	15,990	937,789	1,751,899	2,689,688
20	8,571	502,676	939,057	1,441,733
21	8,019	470,302	878,579	1,348,881
22	6,297	369,309	689,913	1,059,222
23	11,143	653,520	1,220,851	1,874,371
24	8,366	490,653	916,597	1,407,250
25	4,712	276,352	516,257	792,609
26	2,897	169,905	317,402	487,307
27	12,493	732,695	1,368,760	2,101,455
28	9,202	539,683	1,008,191	1,547,874
29	10,359	607,539	1,134,954	1,742,493
30	8,396	492,412	919,884	1,412,296
31	9,101	533,760	997,125	1,530,885
32	12,834	752,694	1,406,121	2,158,815
TOTAL	344,351	\$20,195,655	\$37,727,838	\$57,923,493

Figure V-10

ALLOCATING FUNDS FOR INSTRUCTIONAL SERVICES

MODULE 2

STEP 1	DISTRICT d BASE ALLOCATION	+	DISTRICT d SUPPORTING PERCENT ALLOCATION	+	DISTRICT d OCCASIONAL ABSENCE ALLOCATION	+	DISTRICT d SUPPORTING PER CAPITA ALLOCATION	=	DISTRICT d BASIC ALLOCATION
E.G., DIST. 27	\$ 18,308,592	+	\$ 2,013,945	+	\$ 534,600	+	\$ 2,429,045	=	\$ 23,286,182

STEP 2	DISTRICT d BASIC ALLOCATION	+	DISTRICT d SPECIAL NEEDS ALLOCATION	=	DISTRICT d MODULE 2 ALLOCATION
E.G., DIST. 27	\$ 23,286,182	+	\$ 2,101,455	=	\$ 25,387,637

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Table V-8

MODULE 2

INSTRUCTIONAL SERVICES

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>SPECIAL NEEDS ALLOCATION</u>	<u>BASIC INSTRUCTION ALLOCATION</u>	<u>TOTAL ALLOCATION</u>
1	\$ 1,462,928	\$ 10,984,732	\$ 12,447,660
2	1,294,212	16,307,134	17,601,346
3	1,606,074	13,163,481	14,769,555
4	1,665,621	12,849,574	14,515,195
5	1,662,257	13,552,550	15,214,807
6	1,767,052	15,016,226	16,783,278
7	2,202,045	16,328,900	18,530,945
8	2,350,071	22,158,787	24,508,858
9	3,717,289	27,567,473	31,284,762
10	2,506,507	24,475,717	26,982,224
11	1,511,372	19,633,564	21,144,936
12	2,537,793	17,646,623	20,184,416
13	2,182,869	15,805,101	17,987,970
14	2,453,015	19,214,807	21,667,822
15	2,341,492	19,003,915	21,345,407
16	1,463,096	11,778,078	13,241,174
17	2,517,776	20,967,150	23,484,926
18	1,087,145	15,985,598	17,072,743
19	2,689,688	21,752,796	24,442,484
20	1,441,733	19,469,501	20,911,234
21	1,348,881	19,287,309	20,636,190
22	1,059,222	19,721,674	20,780,896
23	1,874,371	13,234,127	15,108,498
24	1,407,250	19,947,899	21,355,149
25	792,609	18,642,229	19,434,838
26	487,307	12,409,182	12,896,489
27	2,101,455	23,286,182	25,387,637
28	1,547,874	18,782,346	20,330,220
29	1,742,493	20,633,103	22,375,596
30	1,412,296	19,234,136	20,646,432
31	1,530,885	31,397,965	32,928,850
32	2,158,815	15,433,015	17,591,830
TL	\$57,923,493	\$585,670,874	\$643,594,367

VI. MODULE 3: CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS

Module 3 is divided into two parts: Continuing Education and Extended Use of School Buildings (Figure VI-1). Both parts are allocated on a per capita basis.

I. CONTINUING EDUCATION

The computations for allocating Continuing Education funds, Module 3A, are illustrated in Figure VI-2. The first step is to compute the weighted allocation register, shown in Table VI-1. This is composed of:

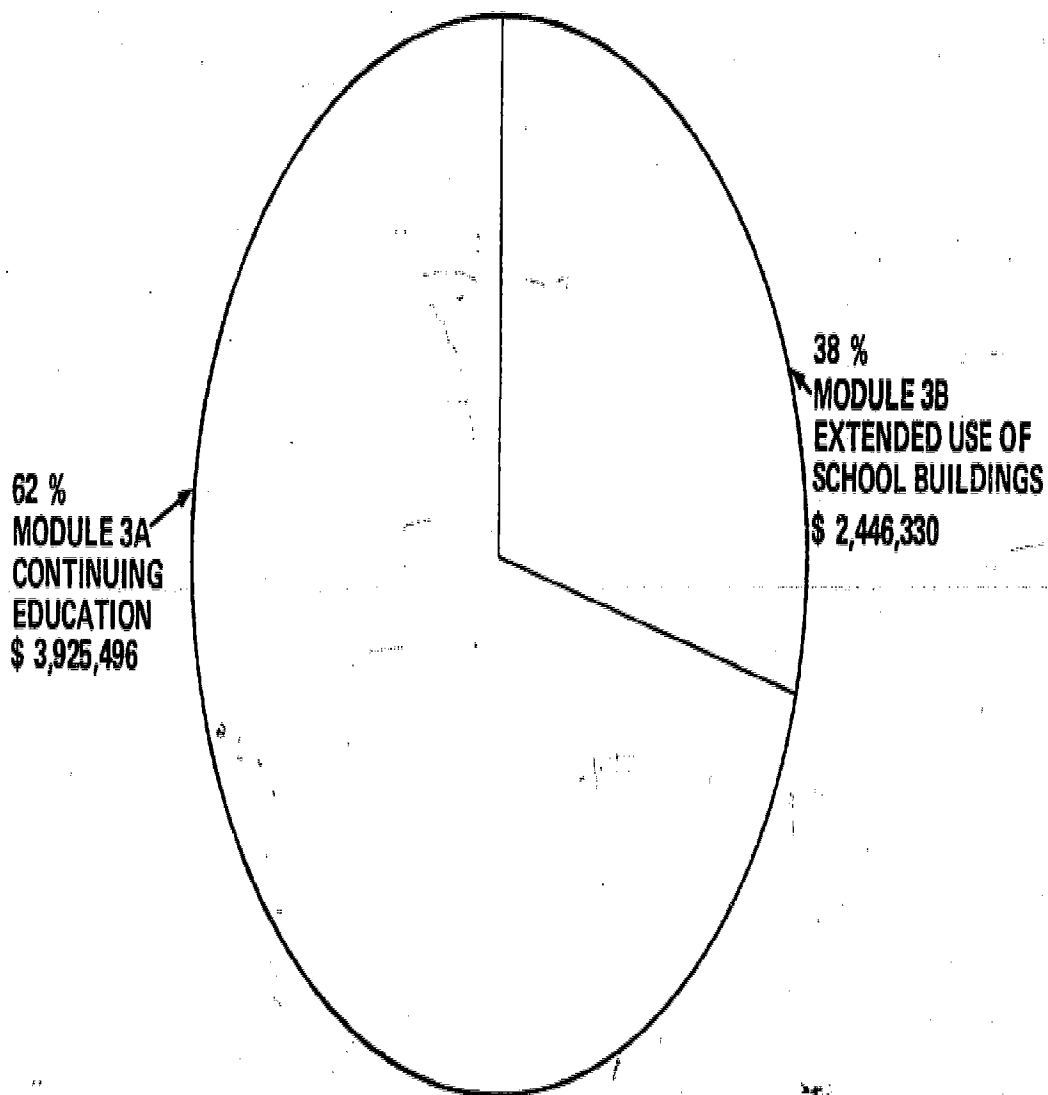
- The public school register.
- Half the non-public school register.
- Half the estimated number of low income children attending public schools.

The next steps are to compute the per capita amount and the allocation to each district:

$$\begin{array}{l} \text{CITYWIDE} \\ \text{CONTINUING EDUCATION} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\text{TOTAL MODULE 3A FUNDS}}{\text{TOTAL CITYWIDE WEIGHTED ALLOCATION REGISTER FOR CONTINUING EDUCATION}}$$

- For fiscal year 1976-1977, the weighted register is based on the October 1975 public school registers, the October 1975 BEDS data on non-public schools, the October 1975 Master File on the Department of Social Services, and the free lunch service during October 1975. The per capita amount is about \$3.80.

MODULE 3
CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS
FISCAL YEAR 1976-1977
\$ 6,371,826



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ALLOCATING CONTINUING EDUCATION FUNDS

MODULE 3A

STEP 1

PUBLIC SCHOOL REGISTER <hr style="border: 0; border-top: 1px solid black;"/> 733,237	+	HALF THE NON-PUBLIC SCHOOL REGISTER <hr style="border: 0; border-top: 1px solid black;"/> 127,090.0	+	HALF THE NUMBER OF LOW INCOME CHILDREN <hr style="border: 0; border-top: 1px solid black;"/> 172,186.0	=	TOTAL WEIGHTED ALLOCATION REGISTER <hr style="border: 0; border-top: 1px solid black;"/> 1,032,513.0
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STEP 2

		TOTAL MODULE 3A FUNDS <hr style="border: 0; border-top: 1px solid black;"/> \$ 3,925,496	÷	TOTAL WEIGHTED ALLOCATION REGISTER <hr style="border: 0; border-top: 1px solid black;"/> 1,032,513.0	=	PER CAPITA MODULE 3A ALLOCATION <hr style="border: 0; border-top: 1px solid black;"/> \$ 3.801885
--	--	---	---	---	---	--

STEP 3

		DISTRICT d WEIGHTED ALLOCATION REGISTER <hr style="border: 0; border-top: 1px solid black;"/> 39,868.0	X	PER CAPITA MODULE 3A ALLOCATION <hr style="border: 0; border-top: 1px solid black;"/> \$ 3.801885	=	DISTRICT d MODULE 3A ALLOCATION <hr style="border: 0; border-top: 1px solid black;"/> \$ 151,574
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E.G., DIST. 27

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Table VI-1

MODULE 3 WEIGHTED REGISTERS

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>PUBLIC SCHOOL REGISTER</u>	<u>NON-PUBLIC SCHOOL REGISTER</u>	<u>LOW INCOME CHILDREN</u>	<u>SCHOOL BUILDINGS</u>	<u>WEIGHTED REGISTER</u>	
					<u>CONTINUING EDUCATION</u>	<u>EXTENDED USE</u>
1	13,502	3,233	8,879	15	19,558.0	36,174.5
2	19,897	19,696	7,488	19	33,489.0	62,337.0
3	16,215	7,646	9,552	18	24,814.0	46,637.0
4	15,406	3,209	10,680	19	22,350.5	42,955.0
5	16,731	2,168	11,431	17	23,530.5	41,614.5
6	18,422	7,051	10,559	14	27,227.0	44,752.5
7	21,030	3,586	14,845	24	30,245.5	56,038.5
8	27,096	7,149	15,792	28	38,566.5	70,141.0
9	35,724	3,895	27,215	28	51,279.0	81,226.5
10	30,053	11,830	15,925	23	43,930.5	72,845.5
11	24,276	13,273	7,417	26	34,621.0	67,257.5
12	22,929	2,839	16,146	22	32,421.5	55,841.0
13	20,178	3,777	13,407	21	28,770.0	51,658.5
14	23,290	8,806	16,121	24	35,753.5	64,156.5
15	23,674	16,107	13,502	21	38,478.5	67,532.0
16	15,224	5,160	10,606	15	23,107.0	40,687.0
17	26,166	4,339	14,676	17	35,673.5	54,843.0
18	19,496	4,137	5,641	18	24,385.0	44,453.5
19	26,773	3,979	16,848	25	37,186.5	64,176.0
20	24,987	18,853	7,718	23	38,272.5	70,699.0
21	24,488	7,933	7,301	27	32,105.0	63,071.5
22	25,044	10,850	4,619	24	32,778.5	62,203.5
23	16,535	687	11,987	19	22,872.0	42,215.5
24	25,646	13,545	6,364	21	35,600.5	63,373.0
25	23,662	9,982	3,288	26	30,297.0	61,288.0
26	16,046	5,861	1,391	12	19,672.0	34,602.5
27	29,148	11,289	10,151	29	39,868.0	74,512.5
28	23,262	7,047	7,949	23	30,760.0	57,283.5
29	25,386	8,421	8,396	24	33,794.5	62,005.0
30	23,766	11,931	8,013	23	33,738.0	62,703.5
31	39,227	15,439	7,006	33	50,449.5	91,169.0
32	19,958	462	13,459	16	26,918.5	43,149.5
TOTAL	733,237	254,180	344,372	694	1,032,513.0	1,853,603.0

$$\begin{aligned}
 \text{CITYWIDE CONTINUING EDUCATION PER CAPITA AMOUNT} &= \frac{\$3,925,496}{\$1,032,513.0 \text{ STUDENTS (WEIGHTED)}} \\
 &= \$3.801885 \text{ PER STUDENT (WEIGHTED)}
 \end{aligned}$$

Each district receives the per capita amount multiplied by its weighted register:

$$\begin{array}{rcl}
 \text{DISTRICT d CONTINUING EDUCATION ALLOCATION} & = & \text{DISTRICT d WEIGHTED ALLOCATION REGISTER FOR CONTINUING EDUCATION} \times \text{CITYWIDE CONTINUING EDUCATION PER CAPITA AMOUNT}
 \end{array}$$

- Continuing our example, Table VI-2 shows District 27 receives \$151,574:

$$\begin{aligned}
 \text{DISTRICT 27 CONTINUING EDUCATION ALLOCATION} &= 39,868.0 \times \$3.801885 \\
 &= \$151,574
 \end{aligned}$$

2. EXTENDED USE OF SCHOOL BUILDINGS

The Extended Use of School Buildings allocation, Module 3B, is computed in a similar way. Figure VI-3 illustrates the steps. The weighted allocation register (Table VI-1) is composed of:

- The non-public school register
- Half the estimated number of low income children attending public schools
- One thousand times the number of free-standing school structures whose day register is 500 or more.

Table VI-2

MODULE 3

CONTINUING EDUCATION AND

EXTENDED USE OF SCHOOL BUILDINGS ALLOCATION

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>MODULE 3A CONTINUING EDUCATION ALLOCATION</u>	<u>MODULE 3B EXTENDED USE ALLOCATION</u>	<u>TOTAL MODULE 3 ALLOCATION</u>
1	\$ 74,357	\$ 47,742	\$ 122,099
2	127,321	82,271	209,592
3	94,340	61,550	155,890
4	84,974	56,691	141,665
5	89,460	54,922	144,382
6	103,514	59,063	162,577
7	114,990	73,958	188,948
8	146,625	92,570	239,195
9	194,955	107,200	302,155
10	167,019	96,139	263,158
11	131,625	88,764	220,389
12	123,263	73,697	196,960
13	109,380	68,177	177,557
14	135,931	84,672	220,603
15	146,291	89,127	235,418
16	87,850	53,697	141,547
17	135,627	72,380	208,007
18	92,709	58,668	151,377
19	141,379	84,698	226,077
20	145,508	93,306	238,814
21	122,060	83,240	205,300
22	124,620	82,094	206,714
23	86,957	55,715	142,672
24	135,349	83,638	218,987
25	115,186	80,886	196,072
26	74,791	45,667	120,458
27	151,574	98,339	249,913
28	116,946	75,601	192,547
29	128,483	81,832	210,315
30	128,268	82,754	211,022
31	191,803	120,325	312,128
32	102,341	56,947	159,288
TL	\$3,925,496	\$2,446,330	\$6,371,826

ALLOCATING EXTENDED USE OF SCHOOL BUILDINGS FUNDS

MODULE 3B

STEP 1

	PUBLIC SCHOOL REGISTER	+	NON-PUBLIC SCHOOL REGISTER	+	HALF THE NUMBER OF LOW INCOME CHILDREN	+	NUMBER OF SCHOOL BUILDINGS X 1,000	=	TOTAL WEIGHTED ALLOCATION REGISTER
	733,237		254,180		172,186.0		694,000		1,853,603.0

STEP 2

TOTAL MODULE 3B FUNDS	÷	TOTAL WEIGHTED ALLOCATION REGISTER	=	PER CAPITA MODULE 3B ALLOCATION
\$ 2,446,330		1,853,603.0		\$ 1.319770

STEP 3

DISTRICT d WEIGHTED ALLOCATION REGISTER	X	PER CAPITA MODULE 3B ALLOCATION	=	DISTRICT d MODULE 3B ALLOCATION
74,512.5		\$ 1.319770		\$ 98,339

E.G.,
DIST. 27

The next steps are to compute the per capita amount and the allocation to each district.

$$\begin{array}{l} \text{CITYWIDE} \\ \text{EXTENDED USE} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\text{TOTAL MODULE 3B FUNDS}}{\text{TOTAL CITYWIDE WEIGHTED ALLOCATION REGISTER FOR EXTENDED USE}}$$

- For fiscal year 1976-1977, the weighted register is based on the October 1975 public school registers, the October 1975 BEDS data on non-public schools, the October 1975 Master File of the Department of Social Services, the free lunch service during October 1975, and the October 1975 number of school buildings. The per capita amount is about \$1.32:

$$\begin{array}{l} \text{CITYWIDE} \\ \text{EXTENDED USE} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\$2,446,330}{1,853,603.0 \text{ STUDENTS (WEIGHTED)}} = \$1.319770 \text{ PER STUDENT (WEIGHTED)}$$

Each district receives the per capita amount multiplied by its weighted register:

$$\begin{array}{l} \text{DISTRICT d} \\ \text{EXTENDED USE} \\ \text{ALLOCATION} \end{array} = \begin{array}{l} \text{DISTRICT d} \\ \text{WEIGHTED ALLOCATION} \\ \text{REGISTER FOR} \\ \text{EXTENDED USE} \end{array} \times \begin{array}{l} \text{CITYWIDE} \\ \text{EXTENDED USE} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array}$$

- Continuing with our example, Table VI-2 shows District 27 receives \$98,339:

$$\begin{array}{l} \text{DISTRICT 27} \\ \text{EXTENDED USE} \\ \text{ALLOCATION} \end{array} = 74,512.5 \times \$1.319770 = \$98,339$$

The total Module 3 Allocation to a district is the sum of parts A and B:

$$\begin{array}{l} \text{DISTRICT d} \\ \text{MODULE 3} \\ \text{ALLOCATION} \end{array} = \begin{array}{l} \text{DISTRICT d} \\ \text{CONTINUING EDUCATION} \\ \text{ALLOCATION} \end{array} + \begin{array}{l} \text{DISTRICT d} \\ \text{EXTENDED USE} \\ \text{ALLOCATION} \end{array}$$

- To complete our example, Table VI-2 shows District 27 receives \$249,913:

$$\begin{array}{l} \text{DISTRICT 27} \\ \text{MODULE 3} \\ \text{ALLOCATION} \end{array} = \$151,574 + \$98,339$$
$$= \$249,913$$

VII. MODULE 4: SPECIAL FORMULA FUNDS

Module 4, Special Formula Funds, is made up of two separate modules:

- Module 4A: New York State Textbook Program.
- Module 4B: Funds for Capital Note Items.

1. NEW YORK STATE TEXTBOOK PROGRAM

The State of New York provides up to \$10.00 per pupil in grades K-9 under the Day Elementary and Day Junior High School New York State Textbook Law. The allocation will be based on the September 30, 1976, registers.

For fiscal year 1976-1977, the State will provide an estimated \$7,476,000. This amount is subject to change depending on the actual September 30, 1976, register.

2. FUNDS FOR CAPITAL NOTE ITEMS

The monies placed into Module 4B, Funds for Capital Note Items, are distributed to community school districts on a per capita basis. A workload weighted register, based on the October 31, 1975, audited registers and the workload weights developed in Chapter IV,* is used to determine the per capita amount and each district's allocation. The procedure is shown in Figure VII-1.

$$\begin{array}{l} \text{CITYWIDE} \\ \text{CAPITAL NOTES} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array} = \frac{\text{TOTAL MODULE 4B FUNDS}}{\text{TOTAL CITYWIDE WORKLOAD} \\ \text{WEIGHTED REGISTER}}$$

*See Appendix B for the audited October 31, 1975, register and the workload weighted register of October 1975.

ALLOCATING FUNDS FOR CAPITAL NOTE ITEMS

MODULE 4B

STEP 1

TOTAL MODULE 4B AMOUNT	÷	TOTAL CITYWIDE WORKLOAD WEIGHTED REGISTER	=	CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT
\$ 3,103,393		805,902		\$ 3,850,832

STEP 2

DISTRICT d WORKLOAD WEIGHTED REGISTER	X	CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT	=	DISTRICT d MODULE 4B ALLOCATION
30,820	X	\$ 3,850,832	=	\$ 118,683

E.G.
DIST. 27

- For fiscal year 1976-1977, the per capita amount is about \$3.85:

$$\begin{aligned} \text{CITYWIDE} & \\ \text{CAPITAL NOTES} & \\ \text{PER CAPITA} & \\ \text{AMOUNT} & \\ & = \frac{\$3,103,393}{805,902 \text{ STUDENTS (WORKLOAD WEIGHTED)}} \\ & = \$3.850832 \text{ PER STUDENT (WORKLOAD WEIGHTED)} \end{aligned}$$

Each District's Module 4B allocation is equal to its workload weighted register multiplied by the per capita amount:

$$\begin{array}{l} \text{DISTRICT d} \\ \text{MODULE 4B} \\ \text{ALLOCATION} \end{array} = \begin{array}{l} \text{DISTRICT d} \\ \text{WORKLOAD WEIGHTED} \\ \text{REGISTER} \end{array} \times \begin{array}{l} \text{CITYWIDE} \\ \text{CAPITAL NOTES} \\ \text{PER CAPITA} \\ \text{AMOUNT} \end{array}$$

- For example, District 27 receives \$118,683:

$$\begin{aligned} \text{DISTRICT 27} & \\ \text{MODULE 4B} & \\ \text{ALLOCATION} & \\ & = 30,820 \times \$3.850832 \\ & = \$118,683 \end{aligned}$$

The Module 4B allocation to each district is listed in Table VII-1.

Table VII-1

MODULE 4B

CAPITAL NOTES ALLOCATION

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>WORKLOAD WEIGHTED REGISTER</u>	<u>TOTAL ALLOCATION</u>
1	15,366	\$ 59,172
2	22,092	85,073
3	18,126	69,800
4	17,408	67,035
5	19,019	73,239
6	20,327	78,276
7	23,890	91,996
8	31,148	119,946
9	39,749	153,067
10	33,132	127,586
11	26,619	102,505
12	25,892	99,705
13	22,382	86,189
14	26,545	102,200
15	26,574	102,532
16	16,849	64,883
17	29,300	112,906
18	21,727	83,667
19	29,906	115,163
20	26,829	103,314
21	26,401	101,666
22	26,172	100,784
23	18,739	72,161
24	27,028	104,080
25	24,820	95,578
26	16,970	65,349
27	30,820	118,683
28	25,029	96,382
29	27,621	106,364
30	25,432	97,934
31	41,617	160,259
32	22,353	86,078
TL	805,902	\$3,103,393

VIII. MODULE 5: SPECIAL PURPOSES

Module 5 monies are designated for the special purposes (Table VIII-1):

- Module 5A, Special Purpose Funds, is managed centrally.
- Module 5B, Special Purpose Reserve, is allocated to community school districts.

I. MODULE 5A: SPECIAL PURPOSE FUNDS

Module 5A funds finance centrally administered services to community school districts.

A. School Lunch: \$86,517,572

The Bureau of School Lunch provides lunches for children in all schools. Districts may choose to operate their own school lunch program. Districts exercising this option for fiscal year 1976-1977 are allocated tax levy funds from school lunch appropriations in Program 30 in accordance with the following formula:

- The basis for school lunch tax levy allocations is the number of school lunches served in 1975-1976. A citywide average tax levy cost per school lunch is obtained by dividing 1975-1976 total number of school lunches by the 1976-1977 total school lunch tax levy funds in Unit of Appropriation 30. District tax levy allocations are then determined by multiplying this average cost by the number of lunches served in each district during 1975-1976.

Table VIII-1

MODULE 5, SPECIAL PURPOSES

FISCAL YEAR 1976-1977

<u>MODULE 5: SPECIAL PURPOSES</u>	<u>\$ 142,704,834</u>
<u>MODULE 5A: SPECIAL PURPOSE FUNDS</u>	<u>\$ 113,667,968</u>
School Lunch	\$ 86,517,572
Repair and Maintenance	19,031,261
Leased Space	5,389,345
Paraprofessional Training Program	*
Borough-Wide Music Program	106,307
Citywide Awards	2,500
School Safety	2,620,983
<u>MODULE 5B: SPECIAL PURPOSE RESERVE</u>	<u>\$ 29,036,866</u>
Sabbatical Leave	\$ 1,582,000
Leave In Lieu of Sabbaticals	2,427,471
Preparation Period Coverage for Special Education Classes	6,000,000
Register Increase	3,500,000
Salaries of Properly Excessed Personnel	2,500,000
Terminal Leave	1,750,000
Theft and Vandalism	300,000
OTPS New Schools	429,395
Legal Counsel	300,000
Bilingual Education	6,648,000
Chancellor's Contingency Fund for Integration Programs	750,000
Salaries of Properly Suspended Pedagogues	200,000
Long-Term Medical Absence	1,000,000
North East Bronx Educational Park	200,000
Reserve for Deferred Contractual Increases	50,000
Moving Costs	300,000
Extended Use of School Buildings - District Offices	100,000
Reserve for Short-falls In above Categories	1,000,000

*Funds for the paraprofessional training program have been eliminated by the Mayor. The Board of Education is trying to restore these funds.

- When a district elects to operate its own school lunch program, an additional allocation is made to Module I for a District Supervisor of School Lunches and a clerk or typist.
- Any increase in the number of lunches served in 1976-1977 will result in an increased allocation to the districts.

B. Repair and Maintenance: \$19,031,261

The Division of School Buildings provides personnel and materials for repair and maintenance jobs such as replacing windows, painting, restoring and repairing buildings (roofing, plumbing, boilers), correcting code violations (health, fire, building), installing equipment (chalkboards, window guards, lighting), landscaping, and exterminating. The services available for each district are based on district square footage and the previous year's cost for vandalism.

C. Leased Space: \$5,389,345

Districts may apply to the Bureau of Design and Educational Facilities Planning for additional space. Applications will be reviewed to determine the need for space to operate educational programs and the availability of uncommitted funds.

D. Paraprofessional Training Program:

The operating costs of the paraprofessional training program are included in Module 5A. Stipend payments are included in Module 6, Fringe Benefits. All funds for the program have been eliminated by the Mayor. The Board of Education is trying to restore these funds.

E. Borough-Wide Music Program: \$106,307

The Bureau of Music conducts Saturday morning vocal and instrumental programs in districts. Students from all districts may participate.

F. Citywide Awards: \$2,500

Medals and awards are presented by the Bureau of Health and Physical Education for interdistrict competitions.

G. School Safety: \$2,620,983

The Office of School Safety allocates school guard hours to the thirty-two community school districts. This allocation is based upon enrollment and number of incidents reported.

2. MODULE 5B: SPECIAL PURPOSE RESERVE

Module 5B consists of Unit of Appropriation 30 funds, under temporary central Board of Education control pending their allocation to districts for specific purposes and by specific formulae. Any cost not enumerated below as being eligible for reimbursement from Module 5B must be met by districts from allocations in other modules.

A. Sabbatical Leave Costs: \$1,582,000

The amount reserved for sabbatical leaves will be used to reimburse districts for summer pay costs of sabbatical leave replacements hired during fiscal year 1975-1976 and to meet the salary costs of district personnel who are granted hardship sabbatical leaves.

- Summer Pay: \$1,356,000

Each district will receive an allocation equal to one sixth (1/6) of its sabbatical leave coverage allocation for fiscal year 1975-1976.

- Hardship Sabbatical Leaves: \$226,000

Exceptions to the prohibition upon sabbatical leaves will be allowed only to alleviate extreme hardship. The salary costs of replacements is a district responsibility. The Division of Personnel is directed not to authorize sabbatical leaves that create liabilities for salary costs in excess of the amount reserved.

B. Terminal Leave Replacement Costs: \$1,750,000

The Division of Personnel compiles lists of staff granted terminal leave. To compute district replacement costs, the duration of each leave is multiplied by an average replacement salary. For teachers and school secretaries, the replacement salary is obtained from the replacement functions. For principals and assistant principals, the replacement salary is the maximum assistant principal and teacher salary respectively.

C. Preparation and Administrative Period Coverage for Special Education Classes: \$6,000,000

Teachers are assigned by the Division of Special Education to conduct special education classes in community district schools. Districts provide class coverage for these teachers during their preparation and administrative periods when the Division of Special Education cannot do so. Districts are reimbursed from Module 5B for these class coverage costs. The amount allocated to each District is computed by multiplying the number of district teachers required for coverage of Special Education classes by the district average teacher salary.

D. Salaries of Pedagogical Staff Properly Excessed: \$2,500,000

The salaries of pedagogical staff excessed in accordance with the Division of Personnel regulations are paid from this reserve if they have not been placed in schools within 14 days of the date they were properly excessed. Salary costs not provided from the reserve are the responsibility of districts who have excessed the staff generating these costs.

E. Theft and Vandalism: \$300,000

Upon application to the Division of Community School District Affairs funds are allocated to districts for replacement of essential classroom instructional supplies and equipment lost as a direct result of an unlawful entry into a closed school building. Funds are provided

only to restore an inventory to a level adequate for a vital educational program. Indemnities are restricted to items purchased with tax levy funds.

F. OTPS for New School: \$429,395

Applications are made to the Division of Community District Affairs for one-time grants to cover the cost of additional instructional supplies required when a new school opens. Such grants are made on a per capita basis for each child to be accommodated at the time of opening of a new school. If a school organization is not complete at the time the school is opened, additional allocations are made at the time of extension of organization to accommodate new classes.

G. Legal Counsel Fees: \$300,000

Districts will be reimbursed for the cost of certain legal services obtained pursuant to sections 2590-e.10 and 2590-j.7 of the Education Law.

Section 2590-e.10 authorizes community boards to be represented in litigation by their own counsel when a conflict of interest precludes the assignment of Corporation Counsel staff. Under these circumstances, districts will be reimbursed for legal fees. To be eligible for reimbursement, districts must obtain written confirmation from the Corporation Counsel that a conflict of interest exists.

Section 2590-j.7 authorizes community boards to conduct trials of charges against pedagogical staff members. Districts will be reimbursed for the cost of transcripts and trial examiners.

To be eligible for reimbursement, districts must participate in a pre-trial Technical Assistance Conference conducted by the Division of Personnel as described in Personnel Memorandum #124, dated May 20, 1976.

Districts seeking reimbursement for legal fees should submit claims to the Law Office. A circular will be issued shortly which will describe the documentation required to support such claims. After reviewing district applications, the Law Office will recommend to the Office of District Systems Planning and Program Analysis (OPPBA) the amount to be allocated.

H. Salaries of Properly Suspended Pedagogues: \$200,000

Districts will be reimbursed for the salary charges of pedagogical staff suspended, with pay, from service, in accordance with Section 2590-J.7. (e) of the Education Law. Reimbursement will be provided only for the period of suspension. Districts should apply to the Office of District Systems Planning and Program Analysis (OPPBA) for allocations.

I. Leave-In-Lieu of Sabbaticals: \$2,427,471

Principals, assistant principals and other supervisors who forego their sabbatical leaves receive a compensatory retirement benefit in the form of a leave-in-lieu of sabbatical leave (LILUS). Districts are allocated funds to cover the salary costs of supervisors taking LILUS. The allocation depends upon the supervisor's salary and the duration of the leave.

J. Bilingual Education: \$6,648,000

Bilingual funds are allocated by the Office of Bilingual Education to districts to supplement the education of children whose dominant or functional language is other than English. These funds are distributed in proportion to the number of students within districts identified as least proficient in English language skills.

K. Long Term Medical Absence: \$1,000,000

Districts receive financial assistance to meet replacement costs of pedagogical staff absent for more than 20 consecutive days due to medical disability. Replacement costs for the first 20 consecutive days of medically certificated absence must be borne by districts. For consecutive days of medically certificated absence beyond the first 20 consecutive days, districts will receive an allocation of \$55.00 per day. Replacement costs in excess of \$55.00 per day must be provided by districts.

L. Chancellor's Contingency Fund for Integration: \$750,000

Funds are allocated from this reserve, at the discretion of the Chancellor, to support district programs which promote school integration.

M. North East Bronx Educational Park: \$200,000

District II receives funds to defray overhead and administrative costs of the North East Bronx Education Park.

N. Moving Costs: \$300,000

Districts may apply to the Office of District Systems Planning and Programming Analysis (OPPB) for reimbursement of moving costs associated with the closing of school buildings. To qualify for reimbursement, the following procedures must be observed:

- Districts must fully utilize the cartage and packing facilities operated by the Board of Education before engaging a private contractor.
- When central facilities are unavailable, districts can retain private carriers holding Board of Education cartage service contracts. Employment of other private agencies is permitted only if the rates charged by these agencies are less than the rates specified in the centrally negotiated service contracts.
- Districts must submit bills and purchase orders to document costs for which they are seeking reimbursement.

O. Extended Use of School Buildings - District Offices: \$100,000

Districts with administrative offices in school buildings will receive a flat grant of \$5,220 for school opening costs between 3 PM and 5 PM. The amount to be allocated has been computed by multiplying the \$20,000 per diem charge for 3 PM to 5 PM school openings by the maximum number of administrative business days (26).

P. Register Increase: \$3,500,000

A district whose actual October 31, 1976, workload weighted register is greater than the projected October 31, 1976, workload weighted register will receive a register increase allocation. This allocation generates additional funds in Module 2A and is allocated according to the Module 2A formula.

Q. Reserve for Deferred Contractual Increases: \$50,000

This reserve provides funds for 1975-1976 contractual increases deferred to 1976-1977.

R. Reserve for Module 5B Shortages: \$1,000,000

Funds in this reserve are intended only to meet shortages in other Module 5B categories.

IX. MODULE 6: FRINGE BENEFITS

Module 6 provides the fringe benefits for personnel employed by the thirty-two community school districts. These benefits include pensions, social security, health insurance, welfare benefits, and the paraprofessional training program.

Fringe benefit funds are administered centrally for all programs saving districts the administration costs and responsibilities. There is one set of payment rates for benefits that apply uniformly to all employees no matter where they work. The components of the 1976-1977 Module 6 allocation are shown below.

<u>FRINGE BENEFIT</u>	<u>1976-1977 BUDGET</u>
Pensions	\$ 207,591,361
Social Security Contributions	34,308,562
Health Insurance	20,417,728
Welfare Benefits	16,420,817
Paraprofessional Training Program	*
Workmen's Compensation**	125,733
Other***	<u>8,009,523</u>
TOTAL MODULE 6	\$ 286,873,724

*Funding for the paraprofessional training program has been eliminated by the Mayor, the Board of Education is trying to restore the funds.

**Paid to custodial help only.

***Fringes associated with personnel supported by the state aid portion of Module 2B, Special Needs.

1. PENSIONS: \$207,591,361

Most Board of Education employees are members of the Teachers' Retirement System or the Board of Education Retirement System. The Board of Education pension systems are divided into six funds. The 1976-1977 budget in Module 6 for each fund is shown below.

<u>PENSION SYSTEM</u>	<u>1976-1977 BUDGET</u>
Board of Education Retirement System Contingent Reserve Fund	\$ 3,072,683
Board of Education Retirement System Pension Fund	37,698
Annuity for Teachers at Maximum	7,123,850
Teacher's Retirement System Pension Reserve Fund No. 2	1,500,000
Teacher's Retirement System Supplemental Pension Fund	11,600,000
Teacher's Retirement System Contingent Reserve Fund	<u>184,257,130</u>
TOTAL	\$207,591,361

The cost of pensions to the City is calculated annually by actuaries employed by the retirement systems.

2. SOCIAL SECURITY CONTRIBUTION: \$34,308,562

Present federal Social Security Law mandates an employer contribute to social security 5.85% of each employee's annual salary up to \$15,300. The Board of Education pays \$895.05 for each employee earning \$15,300 or

more. The employee matches the contribution. The total projected social security cost for fiscal year 1976-1977 is based on the estimated annual salaries of all employees.

3. HEALTH INSURANCE: \$20,417,728

The Board of Education has agreed in contracts to pay the cost of basic health insurance coverage for all full-time employees and hourly employees who work at least 20 hours per week. The average cost per employee was \$510.52 in 1975-1976. Table IX-1 shows the 1975-1976 annual health insurance rates.

4. WELFARE BENEFITS: \$16,420,817

Annual and most hourly employees of the Board of Education are eligible by contract for benefits from the welfare fund. These include life insurance, dental and vision coverage, disability insurance, and extended major medical coverage. Benefits included vary between contracts. Average Board of Education contributions to the welfare fund by type of employee are shown in Table IX-2.

5. PARAPROFESSIONAL TRAINING PROGRAM:

Other than personal service costs for the paraprofessional training program are included in Module 6. These costs are primarily stipends that enable paraprofessionals to attend college in their off-work hours. The costs for operating the paraprofessional training program are part of Module 5, Special Purposes. Funds for the program were eliminated by the Mayor. The Board of Education is trying to restore these funds.

6. OTHER: \$8,009,523

These funds cover the fringe benefit costs associated with personnel supported by the state aid portion of Module 2B, special needs.

Table IX-1
HEALTH INSURANCE RATES FOR 1975-1976

<u>TYPE OF EMPLOYEE</u>	<u>BLUE CROSS & GHI*</u>	<u>BLUE CROSS & GHI-TYPE E*</u>	<u>BLUE CROSS & HIP*</u>
<u>Under 65 Years Old</u>			
Individual	\$207.72	\$263.04	\$215.40
Parent & Child	415.56	526.08	430.80
Husband & Wife	503.64	616.44	528.84
Family - 3 Or More	594.48	732.48	655.80
<u>One Over 65 Years Old</u>			
1 Person	\$ 82.08	\$ 96.36	\$ 70.56
2 Persons	289.80	359.40	285.96
3 Persons	497.52	622.44	501.24
4 Or MOre Persons	588.12	725.64	675.60
<u>Two or More Over 65 Years Old</u>			
2 Persons	\$164.16	\$192.72	\$141.12
3 Persons	353.28	430.68	347.76
4 Persons	527.04	649.20	554.40
5 Or More Persons	550.80	675.36	685.32

*Each health plan offers a Blue Cross Hospitalization part and a medical part. Hospitalization coverage is the same for all plans. GHI medical refers to Group Health Incorporated. GHI-Type E is known as Major Medical. HIP is a pre-paid group plan offered by the Health Insurance Plan of Greater New York.

The above rates are effective July 1, 1975, for GHI and GHI - Type E. The HIP rate is based on a 12% approved increase over the March 1, 1975, rates, effective July 1, 1975.

The Board is charged at 80% of the Blue Cross portion of the rates and an adjustment is made at the end of the year by Blue Cross based on the Year's experience. The rates above include Blue Cross at 100%.

Based on the December 1975 head count, the average cost to the Board of Education was \$472.08 for GHI, \$548.63 for GHI-Type E and \$476.80 for HIP. The overall average was \$510.52.

TABLE IX-2

BOARD OF EDUCATION CONTRIBUTION TO WELFARE FUNDS

<u>TYPE OF POSITION</u>	<u>1976-1977 EFFECTIVE RATE</u>
United Federation of Teachers Titles	\$470 /yr.
Council of Supervisors and Administrators Titles	\$429 /yr.
Administrative Titles	\$350 /yr.
Paraprofessionals	\$350 /yr.
Hourly Employees*	\$200 /yr.
Custodians	\$350 /yr.
Custodial Employees - Local 74	\$0.58 /hr.
Custodial Employees - Local 94	\$0.57 /hr.
Custodial Employees - Central	\$0.25 /hr.

*Includes School Aides, School Lunch Workers and
School Guards.
Amount is for September through June.

X. MODULE 7: FURNITURE AND EQUIPMENT PROCUREMENT

Module 7 provides capital funds for purchasing furniture and equipment, lab equipment, typewriters, light fixtures, blackboards, desks. The monies placed into Module 7, Furniture and Equipment Procurement, are distributed to community school districts on a per capita basis. A workload weighted register based on the October 31, 1975, audited register and the workload weights developed in Chapter IV,* is used to determine the per capita amount and each district's allocation. The procedure is shown in Figure X-1.

$$\text{CITYWIDE PER CAPITA AMOUNT} = \frac{\text{TOTAL MODULE 7 FUNDS}}{\text{TOTAL CITY-WIDE WORKLOAD WEIGHTED REGISTER}}$$

- For fiscal year 1976-1977, the per capita amount is about \$1.41:

$$\begin{aligned} \text{CITYWIDE PER CAPITA AMOUNT} &= \frac{\$1,135,000}{805,902 \text{ STUDENTS (WORKLOAD WEIGHTED)}} \\ &= \$1.408360 \text{ PER STUDENT (WORKLOAD WEIGHTED)} \end{aligned}$$

Each District's Module 7 allocation is equal to its workload weighted register multiplied by the per capita amount:

$$\text{DISTRICT d MODULE 7 ALLOCATION} = \text{DISTRICT d WORKLOAD WEIGHTED REGISTER} \times \text{CITYWIDE PER CAPITA AMOUNT}$$

*See Appendix B for the audited October 31, 1975, register and the workload weighted register of October 1975.

ALLOCATING FUNDS FOR FURNITURE AND EQUIPMENT PROCUREMENT

MODULE 7

STEP 1

TOTAL MODULE 7 AMOUNT	-	TOTAL CITYWIDE WORKLOAD WEIGHTED REGISTER	=	CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT
\$ 1,135,000		805,902		\$ 1.408360

STEP 2

DISTRICT d WORKLOAD WEIGHTED REGISTER	X	CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT	=	DISTRICT d MODULE 7 ALLOCATION
30,820	X	\$ 1.408360	=	\$ 43,406

E.G.
DIST. 27

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- For example, District 27 receives \$43,406:

DISTRICT 27		
MODULE 7	=	30,820 × \$1.408360
ALLOCATION		
	=	\$43,406

The Module 7 Allocation to each district is listed in Table X-1.

Table X-1

MODULE 7

FURNITURE AND EQUIPMENT PROCUREMENT ALLOCATION

FISCAL YEAR 1976-1977

<u>DISTRICT</u>	<u>WORKLOAD WEIGHTED REGISTER</u>		<u>MODULE 7 ALLOCATION</u>
1	15,366	\$	21,641
2	22,092		31,113
3	18,126		25,528
4	17,408		24,517
5	19,019		26,786
6	20,327		28,628
7	23,890		33,646
8	31,148		43,868
9	39,749		55,981
10	33,132		46,662
11	26,619		37,489
12	25,892		36,465
13	22,382		31,522
14	26,545		37,385
15	26,574		37,426
16	16,849		23,729
17	29,320		41,293
18	21,727		30,599
19	29,906		42,118
20	26,829		37,785
21	26,401		37,182
22	26,172		36,860
23	18,739		26,391
24	27,028		38,065
25	24,820		34,955
26	16,970		23,900
27	30,820		43,406
28	25,029		35,250
29	27,621		38,900
30	25,432		35,817
31	41,617		58,612
32	22,353		31,481
TOTAL	805,902	\$	1,135,000

APPENDIX A. SUBDIVISION OF PROGRAM 30 INTO MODULES

The Board of Education of the City of New York has established modules that subdivide Unit of Appropriation 30 (Program 30). Each module is associated with a major activity. Different formulae are used to allocate funds in each module because the objective basis of the costs for carrying out each major activity are different. For example, the activities supported by Module 1, Community School Boards and District Administration, are of an overhead nature and have little to do with teacher workloads and average salaries, both of which are crucial factors in determining the costs of the activities supported by Module 2, Instructional Services.

The total amount in Program 30 is determined by the Mayor, City Council and Board of Estimate, but the total amount in each module is determined by the collective decisions of the thirty-two decentralized community school districts. Each district schedules its Program 30 allocations into a budget that implements the policies established by its community board. Budgets are made up of lines that are grouped into functions that are associated with the modules. The total amount in each module at the beginning of the year merely continues what was collectively scheduled at the end of the previous year, adjusted for increases, savings (cuts), and accruals required by the Mayor, City Council and Board of Estimate.

The collective results of the 1975-1976 budgets are detailed in Table A-1. The bottom lines of the table list the required cuts and accruals and the net amounts available for allocation by formulae in 1976-1977.

Table A-1

SUBDIVISION OF PROGRAM 30 INTO MODULES
FISCAL YEAR 1976-1977

FUNCTION NO.	FUNCTION TITLE	1976-1977 ADOPTED BUDGET	MODULE 1 CSB & DIST. ADMIN.	MODULE 2A BASIC INSTRUCTION	MODULE 2B SPECIAL NEEDS	MODULE 3A CONTINUING EDUCATION	MODULE 3B EXTENDED USE
11001	Lump Sum Allowances	\$ 8,334,381	\$ -	\$ 4,100,000		\$ -	\$ -
11021	School Safety	2,620,983	-			-	-
12012	Community Boards of Education	1,385,189	1,385,189			-	-
33021	Community & Recreation Centers	942,994	-			-	-
33041	Temporary Attendant Services	147,963	-			890,527	-
33051	Day Camps	2,383,506	-			147,963	-
33071	H.S. Athletic Fields	7,103	-			2,383,506	-
33081	Summer Swimming Pools	72,779	-			7,103	-
33091	After-School Centers	598,812	-			72,779	-
41022	Hourly Employees - JHS	4,761,819	-	4,761,819		598,812	-
42031	Extra-Curricular Activities	102,649	-	102,649		-	-
42032	Borough-Wide Music Program	106,307	-			-	-
42311	Teaching - JHS	234,594,991	-	225,645,019		-	-
42411	NYSTL - JHS	2,263,000	-			-	-
51022	Hourly Employees - Elem.	14,546,727	-	14,546,727		-	-
52311	Community Superintendents	14,813,181	14,303,907			-	-
53311	Teaching - Elementary	399,306,198	-	381,697,415		-	-
53411	NYSTL - Elementary	5,213,000	-			-	-
61052	Extra-Curricular Sports	128,612	-	126,112		-	-
73011	Attendance Teachers	3,117,284	-	3,117,284		-	-
81013	Fixed Charges	284,253,546	-			-	-
81014	Reserve for Reimbursable Programs	431,208	-	431,208		-	-
32021	Custodial Service	2,555,509	-			-	2,555,509
81015	Paraprof. Training Program	**	-			-	-
90001	Minor Repair & Maintenance	337,477	-			-	-
90101	Repair Shop	4,883,484	-			-	-
90201	Wages - Repair Shop	6,076,377	-			-	-
97821	School Lunch - Elem.	58,490,802	-			-	-
97822	School Lunch - JHS	26,649,255	-			-	-
	Contract Maintenance	330,400	-			-	-
	Minor Improvements	96,000	-			-	-
99321	Furniture Procurement	1,135,000	-			-	-
99351	Contract Repair	7,307,523	-			-	-
47011	Bilingual Education	6,048,245	-			-	-
80000	Special Needs	45,737,361	-	37,727,838		-	-
6023	Retroactive Payment - Interim Acting Supervisors	61,657	-	61,657		-	-
GRAND TOTAL		\$ 1,139,841,322	\$ 15,689,096	\$ 672,317,728		\$ 4,100,690	\$ 2,555,509
Required Savings - Tax Levy		(17,358,000)*	(392,034)	(16,799,643)		(102,467)	(63,856)
Required Savings - Capital Funds (E643)		(3,885,348)	-	-		-	-
Required Accruals		(12,320,018)*	(278,250)	(11,923,718)		(72,727)	(45,323)
NET TOTAL		\$ 1,106,277,956	\$ 15,018,812	\$ 585,670,874	\$ 57,923,493	\$ 3,925,496	\$ 2,446,330

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FUNCTION NO.	FUNCTION TITLE	MODULE 4A NYS TEXTBOOK LAW	MODULE 4B CAPITAL NOTES	MODULE 5A SPEC. PURPOSE FUNDS	MODULE 5B SPEC. PURPOSE RESERVE	MODULE 6 FRINGE BENEFITS	MODULE 7 FURNITURE & EQUIPMENT
11001	Lump Sum Allowances	\$ -	\$ -	\$ 1,377,515	\$ 2,856,866	\$ -	\$ -
11021	School Safety	-	-	2,620,983	-	-	-
12012	Community Boards of Education	-	-	-	-	-	-
33021	Community & Recreation Centers	-	52,467	-	-	-	-
33041	Temporary Attendant Services	-	-	-	-	-	-
33051	Day Camps	-	-	-	-	-	-
33071	H.S. Athletic Fields	-	-	-	-	-	-
33081	Summer Swimming Pools	-	-	-	-	-	-
33091	After-School Centers	-	-	-	-	-	-
41022	Hourly Employees - JHS	-	-	-	-	-	-
42031	Extra-Curricular Activities	-	-	-	-	-	-
42032	Borough-Wide Music Program	-	-	106,307	-	-	-
42311	Teaching - JHS	-	2,325,987	-	6,623,985	-	-
42411	NYSTL - JHS	2,263,000	-	-	-	-	-
51022	Hourly Employees - Elem.	-	-	-	-	-	-
52311	Community Superintendents	-	509,274	-	-	-	-
53311	Teaching - Elementary	-	4,101,013	-	13,507,770	-	-
53411	NYSTL - Elementary	5,213,000	-	-	-	-	-
61052	Extra-Curricular Sports	-	-	2,500	-	-	-
73011	Attendance Teachers	-	-	-	-	-	-
81013	Fixed Charges	-	-	5,389,345	-	278,864,201	-
81014	Reserve for Reimbursable Programs	-	-	-	-	-	-
32021	Custodial Service	-	-	-	-	-	-
81015	Paraprof. Training Program	-	-	-	-	-	-
90001	Minor Repair & Maintenance	-	-	337,477	-	-	-
90101	Repair Shop	-	-	4,883,484	-	-	-
90201	Wages - Repair Shop	-	-	6,076,377	-	-	-
97821	School Lunch - Elem.	-	-	58,490,802	-	-	-
97822	School Lunch - JHS	-	-	26,649,255	-	-	-
99051	Contract Maintenance	-	-	330,400	-	-	-
99311	Minor Improvements	-	-	96,000	-	-	-
99321	Furniture Procurement	-	-	-	-	-	1,135,000
99351	Contract Repair	-	-	7,307,523	-	-	-
47011	Bilingual Education	-	-	-	6,048,245	-	-
80000	Special Needs	-	-	-	-	8,009,523	-
6023	Retroactive Payment - Interim Acting Supervisors	-	-	-	-	-	-
	GRAND TOTAL	\$ 7,476,000	\$ 6,988,741	\$ 113,667,968	\$ 29,036,866	\$ 286,873,724	\$ 1,135,000
	Required Savings - Tax Levy	-	-	-	-	-	-
	Required Savings - Capital Funds(E643)	-	(3,885,348)	-	-	-	-
	Required Accruals	-	-	-	-	-	-
	NET TOTAL	\$ 7,476,000	\$ 3,103,393	\$ 113,667,968	\$ 29,036,866	\$ 286,873,724	\$ 1,135,000

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*The required savings have been taken against Module 1, 2A, 2B, 3A, 3B. The cuts have been distributed proportional to the gross amounts assigned to each of these modules.

**All funds for the paraprofessional training program have been eliminated by the Mayor. The Board of Education is trying to restore those funds.

APPENDIX B. THE OCTOBER 1975 ADJUSTED REGISTER

The adjusted pupil register is the primary basis for allocating funds to the community school districts. The October 31, 1975, register as used in the 1976-1977 allocation formulae is adjusted for:

- Long term absences.
- Pupils in special education classes, who are supported by centrally administered funds.
- Pupils attending school out of district.
- Unusual register changes after October 31, 1975.
- Pupils formerly in special education classes for emotionally handicapped children, who are supported by centrally administered funds.
- Eighth grade graduates of intermediate schools.
- Title I status for 1976-1977.
- Seventh and eighth grades in elementary schools.

The October 31, 1975, adjusted register is used in allocating funds from Modules 1, 2B, 3A, 3B, 4B and 7.

Table B-1 lists the October 1975 adjusted register broken down by level and by Title I status. Table B-2 shows the register changes between October 1974 and October 1975. Table B-3 presents the October 1975 workload weighted register.

Table B-1

ADJUSTED REGISTER

OCTOBER 1975

DISTRICT	KINDERGARTEN		ELEMENTARY		JUNIOR HIGH		TOTAL
	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	
1	988	0	8,370	0	4,144	0	13,502
2	1,025	596	7,514	4,472	4,091	2,199	19,897
3	1,297	0	10,635	0	4,283	0	16,215
4	1,034	0	10,032	0	4,340	0	15,406
5	1,266	0	10,346	0	5,119	0	16,731
6	1,553	273	10,253	1,554	4,589	200	18,422
7	1,549	0	13,121	0	6,360	0	21,030
8	2,191	395	12,776	1,548	9,266	920	27,096
9	3,077	53	23,153	187	9,254	0	35,724
10	2,039	970	14,004	4,506	6,890	1,644	30,053
11	486	1,605	3,461	9,932	2,858	5,934	24,276
12	1,376	0	15,288	0	6,265	0	22,929
13	1,560	0	13,766	0	4,852	0	20,178
14	1,908	0	13,947	0	7,435	0	23,290
15	2,191	100	14,098	359	6,926	0	23,674
16	728	0	11,343	0	3,153	0	15,224
17	2,255	0	16,681	0	7,230	0	26,166
18	510	983	3,608	6,917	3,062	4,416	19,496
19	1,957	178	16,244	1,148	6,961	285	26,773
20	434	2,291	2,688	11,335	2,353	5,886	24,987
21	534	1,679	4,321	9,932	1,647	6,375	24,488
22	192	2,444	1,432	13,776	0	7,200	25,044
23	1,123	0	10,607	0	4,805	0	16,535
24	487	2,488	2,195	12,061	0	8,415	25,646
25	0	2,438	0	13,953	0	7,271	23,662
26	0	1,632	0	9,014	0	5,400	16,046
27	1,307	2,083	8,651	9,535	2,354	5,218	29,148
28	986	1,218	6,357	7,722	1,952	5,027	23,262
29	1,492	1,177	9,264	6,166	4,443	2,844	25,386
30	1,143	1,632	5,775	8,792	3,604	2,820	23,766
31	668	3,956	3,937	18,200	2,313	10,153	39,227
32	1,571	0	13,035	0	5,352	0	19,958
TOTAL	38,927	28,191	296,902	151,109	135,901	82,207	733,237

Table B-2

REGISTER CHANGES: OCTOBER 1974 TO OCTOBER 1975

DISTRICT	KINDERGARTEN			ELEMENTARY			JUNIOR HIGH			TOTAL CHANGE
	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	
1	- 87	+ 0	- 87	- 519	+ 0	- 519	- 133	+ 0	- 133	- 739
2	+ 9	- 13	- 4	- 227	+ 91	- 136	- 348	- 31	- 379	- 519
3	- 248	+ 0	- 248	- 638	+ 0	- 638	- 45	+ 0	- 45	- 931
4	- 180	+ 0	- 180	- 124	+ 0	- 124	+ 559	+ 0	+ 559	+ 255
5	- 126	+ 0	- 126	- 758	+ 0	- 758	- 138	+ 0	- 138	- 1,022
6	- 51	+ 19	- 32	+ 366	+ 32	+ 398	+ 51	+ 200	+ 251	+ 617
7	- 423	+ 0	- 423	- 1,748	+ 0	- 1,748	- 623	+ 0	- 623	- 2,794
8	- 64	- 39	- 103	- 933	- 75	- 1,008	+ 1,065	- 1,272	- 207	- 1,318
9	+ 263	+ 53	+ 316	- 125	+ 187	+ 62	+ 577	+ 0	+ 577	+ 955
10	+ 280	- 135	+ 145	+ 1,225	- 1,030	+ 195	- 527	+ 37	- 490	- 150
11	+ 30	- 89	- 59	- 186	- 364	- 550	+ 1,625	- 1,669	- 44	- 653
12	- 1,044	+ 0	- 1,044	- 2,527	+ 0	- 2,527	+ 562	- 149	+ 413	- 3,158
13	- 116	+ 0	- 116	- 217	+ 0	- 217	- 192	+ 0	- 192	- 525
14	- 217	+ 0	- 217	- 731	+ 0	- 731	- 87	+ 0	- 87	- 1,035
15	- 158	- 1	- 159	- 399	- 12	- 411	- 15	+ 0	- 15	- 585
16	- 478	+ 0	- 478	- 749	+ 0	- 749	- 91	+ 0	- 91	- 1,318
17	+ 116	+ 0	+ 116	+ 168	+ 0	+ 168	+ 422	+ 0	+ 422	+ 706
18	+ 36	+ 28	+ 64	+ 113	- 160	- 47	- 97	- 107	- 204	- 187
19	- 35	- 46	- 83	- 88	- 62	- 150	- 828	+ 285	- 543	- 776
20	- 30	+ 43	+ 13	- 113	- 472	- 585	- 23	+ 216	+ 193	- 379
21	+ 162	- 101	+ 61	+ 1,040	- 2,112	- 1,072	+ 68	+ 589	+ 657	- 354
22	+ 8	- 194	- 186	+ 138	- 304	- 166	+ 0	- 16	- 16	- 368
23	- 118	+ 0	- 118	- 859	+ 0	- 859	+ 158	+ 0	+ 158	- 819
24	+ 106	+ 109	+ 215	+ 137	+ 201	+ 338	+ 0	+ 43	+ 43	+ 596
25	+ 0	- 233	- 233	+ 0	- 482	- 482	+ 0	- 120	- 120	- 835
26	+ 0	- 184	- 184	+ 0	- 652	- 652	+ 0	- 198	- 198	- 1,034
27	+ 14	- 67	- 53	+ 220	+ 101	+ 321	+ 57	+ 280	+ 337	+ 605
28	+ 84	- 84	+ 0	+ 607	- 740	- 133	- 177	- 14	- 191	- 324
29	+ 119	- 133	- 14	+ 811	- 1,028	- 217	+ 228	+ 59	+ 287	+ 56
30	- 15	+ 17	+ 2	+ 69	+ 60	+ 129	+ 163	+ 123	+ 286	+ 417
31	+ 49	- 46	+ 3	+ 67	- 513	- 446	- 37	+ 358	+ 321	- 122
32	- 102	+ 0	- 102	- 362	+ 0	- 362	+ 106	+ 0	+ 106	- 358
TOTAL	- 2,216	- 1,098	- 3,314	- 6,342	- 7,334	- 13,676	2,280	- 1,386	+ 894	- 16,096

Table B-3

WORKLOAD WEIGHTED REGISTER, OCTOBER 31, 1975

DISTRICT	KINDERGARTEN			ELEMENTARY			JUNIOR HIGH			TOTAL
	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	
1	652	0	652	8,705	0	8,705	6,009	0	6,009	15,366
2	677	381	1,058	7,815	4,472	12,287	5,932	2,815	8,747	22,092
3	856	0	856	11,060	0	11,060	6,210	0	6,210	18,126
4	682	0	682	10,433	0	10,433	6,293	0	6,293	17,408
5	836	0	836	10,760	0	10,760	7,423	0	7,423	19,019
6	1,025	175	1,200	10,663	1,554	12,217	6,654	256	6,910	20,327
7	1,022	0	1,022	13,646	0	13,646	9,222	0	9,222	23,890
8	1,446	253	1,699	13,287	1,548	14,835	13,436	1,178	14,614	31,148
9	2,031	34	2,065	24,079	187	24,266	13,418	0	13,418	39,749
10	1,346	621	1,967	14,564	4,506	19,070	9,991	2,104	12,095	33,132
11	321	1,027	1,348	3,599	9,932	13,531	4,144	7,596	11,740	26,619
12	908	0	908	15,900	0	15,900	9,084	0	9,084	25,892
13	1,030	0	1,030	14,317	0	14,317	7,035	0	7,035	22,382
14	1,259	0	1,259	14,505	0	14,505	10,781	0	10,781	26,545
15	1,446	64	1,510	14,662	359	15,021	10,043	0	10,043	26,574
16	480	0	480	11,797	0	11,797	4,572	0	4,572	16,849
17	1,488	0	1,488	17,348	0	17,348	10,484	0	10,484	29,320
18	337	629	966	3,752	6,917	10,669	4,440	5,652	10,092	21,727
19	1,292	114	1,406	16,894	1,148	18,042	10,093	365	10,458	29,906
20	286	1,466	1,752	2,796	11,335	14,131	3,412	7,534	10,946	26,829
21	352	1,075	1,427	4,494	9,932	14,426	2,388	8,160	10,548	26,401
22	127	1,564	1,691	1,489	13,776	15,265	0	9,216	9,216	26,172
23	741	0	741	11,031	0	11,031	6,967	0	6,967	18,739
24	321	1,592	1,913	2,283	12,061	14,344	0	10,771	10,771	27,028
25	0	1,560	1,560	0	13,953	13,953	0	9,307	9,307	24,820
26	0	1,044	1,044	0	9,014	9,014	0	6,912	6,912	16,970
27	863	1,333	2,196	8,997	9,535	18,532	3,413	6,679	10,092	30,820
28	651	780	1,431	6,611	7,722	14,333	2,830	6,435	9,265	25,029
29	985	753	1,738	9,635	6,166	15,801	6,442	3,540	10,082	27,621
30	754	1,044	1,798	6,006	8,792	14,798	5,226	3,610	8,836	25,432
31	441	2,532	2,973	4,094	18,200	22,294	3,354	12,996	16,350	41,617
32	1,037	0	1,037	13,556	0	13,556	7,760	0	7,760	22,353
TOTAL	25,692	18,041	43,733	308,778	151,109	459,887	197,056	105,226	302,282	805,902

APPENDIX C. THE PROJECTED OCTOBER 1976 REGISTER

The projected October 1976 adjusted registers for each district are based upon the registers as of April 30, 1976, and on the historical relationship between April unaudited registers and October audited registers for the years 1972, 1973, 1974 and 1975.

Registers were projected for the following grade groups:

- Kindergarten
- Elementary grades 1 - 8
- Junior High grades 5 - 9

The projections were based on judgmental extrapolations of past trends. The projections for kindergarten were tempered by the marked reduction in births in 1971.

The distribution of Title I and Non-Title I registers for 1975 were adjusted to reflect the changes in schools designated for 1976-1977. These adjusted Title I and Non-Title I registers served as the basis for projecting the distribution for 1976.

Table C-1 lists the projected October 31, 1976, adjusted register by level and Title I status. Tables C-2, C-3, and C-4 show the historical data for kindergarten, elementary, and junior high respectively. Table C-5 is the difference between the October 1975 register and the projected October 1976 register.

Table C-1
PROJECTED ADJUSTED REGISTER

OCTOBER 1976

DISTRICT	KINDERGARTEN		ELEMENTARY		JUNIOR HIGH		TOTAL
	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	
1	875	0	7,900	0	4,000	0	12,775
2	965	560	7,460	4,440	3,770	2,030	19,225
3	1,150	0	10,175	0	4,325	0	15,650
4	900	0	9,875	0	4,500	0	15,275
5	1,200	0	9,600	0	5,100	0	15,900
6	1,530	270	10,865	1,660	4,650	200	19,175
7	1,375	0	11,650	0	6,150	0	19,175
8	2,075	375	11,910	1,440	9,025	925	25,750
9	3,000	0	23,220	180	9,875	0	36,275
10	2,040	960	14,330	4,620	6,780	1,620	30,350
11	450	1,475	3,355	9,630	2,790	5,800	23,500
12	1,250	0	13,025	0	6,500	0	20,775
13	1,425	0	13,600	0	4,750	0	19,775
14	1,750	0	13,350	0	7,400	0	22,500
15	2,035	90	13,725	350	6,825	0	23,025
16	675	0	11,060	0	3,040	0	14,775
17	2,225	0	16,750	0	7,550	0	26,525
18	500	950	3,605	6,920	3,020	4,360	19,355
19	1,830	170	16,160	1,140	6,655	270	26,225
20	430	2,270	2,610	11,015	2,275	5,700	24,300
21	525	1,650	4,125	9,645	1,560	6,090	23,595
22	175	2,250	1,425	13,700	0	7,000	24,550
23	975	0	9,750	0	4,975	0	15,700
24	475	2,425	2,240	12,260	0	8,525	25,925
25	0	2,200	0	13,475	0	7,150	22,825
26	0	1,425	0	8,350	0	5,200	14,975
27	1,260	2,010	8,710	9,590	2,410	5,340	29,325
28	925	1,150	6,320	7,680	1,895	4,880	22,850
29	1,450	1,150	9,080	6,020	4,620	2,955	25,275
30	1,100	1,575	5,880	8,820	3,800	2,975	24,150
31	660	3,915	3,840	17,760	2,375	10,425	38,975
32	1,400	0	12,475	0	5,375	0	19,250
TOTAL	36,630	26,870	288,070	148,695	135,990	81,445	717,700

TABLE C-2
REGISTERS: KINDERGARTEN

District	APRIL 30 UNADJUSTED REGISTERS					OCTOBER 31 ADJUSTED REGISTERS			
	1972	1973	1974	1975	1976	1972	1973	1974	1975
1	1386	1289	1117	1083	984	1294	1103	1075	988
2	1796	1724	1661	1583	1686	1715	1684	1625	1621
3	1962	1733	1539	1565	1371	1724	1521	1545	1297
4	1578	1333	1144	1252	966	1332	133	1214	1034
5	1776	1638	1408	1401	1265	1648	1405	1392	1266
6	2004	1944	1910	1904	1816	1911	1868	1858	1826
7	2719	2306	2064	1936	1596	2341	2037	1972	1549
8	3256	2921	2649	2673	2568	3009	2744	2689	2586
9	3372	3217	2969	3022	3120	3231	3120	2814	3130
10	2954	2877	2726	2846	3058	2827	2698	2864	3009
11	2686	2358	2289	2183	2055	2425	2301	2150	2091
12	3086	2763	2501	2414	1302	2888	2641	2420	1376
13	2346	2009	1713	1673	1582	2054	1755	1676	1560
14	2598	2425	2152	2133	1870	2499	2218	2125	1908
15	2875	2697	2555	2489	2294	2710	2545	2450	2291
16	3459	3137	1337	1217	1074	1638	1321	1206	728
17	2768	2502	2174	2185	2322	2471	2169	2139	2255
18	1530	1468	1349	1441	1518	1493	1329	1429	1493
19	3051	2749	2217	2219	2145	2508	2217	2218	2135
20	3061	2838	2738	2706	2736	2907	2775	2712	2725
21	2427	2332	2219	2150	2217	2345	2171	2152	2213
22	3324	2936	3017	2840	2645	2961	3006	2822	2636
23	2253	1851	1427	1285	1198	1858	1455	1241	1123
24	2917	2783	2794	2829	2920	2822	2812	2760	2975
25	3022	2821	2678	2655	2417	2832	2714	2671	2438
26	2056	1908	1776	1793	1612	1933	1795	1816	1632
27	3834	3516	3390	3453	3381	3548	3399	3443	3390
28	2662	2470	2290	2234	2295	2483	2282	2204	2204
29	3218	3087	2785	2731	2690	3063	2700	2683	2669
30	3209	2983	2581	2787	2759	2971	2591	2773	2775
31	4883	4776	4560	4632	4603	4706	4554	4621	4624
32	-	-	1585	1714	1507	1697	1597	1673	1571
	84068	77391	71314	71028	67572	77844	71660	70432	67118

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TABLE C-3
REGISTERS: ELEMENTARY SCHOOLS

District	APRIL 30 UNADJUSTED REGISTERS					OCTOBER 31 ADJUSTED REGISTERS			
	1972	1973	1974	1975	1976	1972	1973	1974	1975
1	10255	9795	9256	8703	8205	9850	9328	8889	8370
2	12297	12235	12136	12220	12181	12215	12011	12122	11986
3	12632	12380	11592	11223	10595	12427	11659	11273	10635
4	12110	11213	10493	10188	9871	11371	10513	10156	10032
5	13348	12498	11833	10969	10151	12680	11871	11104	10346
6	11800	11627	11612	11643	12362	11441	11342	11409	11807
7	19180	17412	16319	14211	12659	17928	16529	14869	13121
8	20314	18696	16350	15217	14115	19425	16764	15332	14324
9	24854	24413	24538	23526	23596	24434	24272	23278	23340
10	15364	16460	17338	18450	18960	15966	16916	18315	18510
11	15601	15035	14443	14009	13494	15005	14315	13835	13393
12	23236	21014	19365	17068	14643	21797	20064	17815	15288
13	15772	15185	14466	13951	13639	15282	14502	13983	13766
14	16485	15905	15375	14343	13709	16234	15642	14678	13947
15	14970	14976	14932	14808	14413	14897	14884	14868	14457
16	25428	24479	12507	11817	11519	13386	12654	12092	11343
17	16181	16562	16714	16762	16748	16418	16613	16513	16681
18	11293	10967	10840	10672	10638	10974	10653	10572	10525
19	21534	20941	18255	17426	17317	18897	18234	17542	17392
20	15211	14947	14646	14635	14195	15063	14632	14608	14023
21	16008	15436	15298	15275	14748	15631	15175	15325	14253
22	15831	15578	15566	15404	15325	15537	15408	15374	15208
23	13828	12902	11994	11296	10365	13264	12229	11466	10607
24	12516	12947	13402	14079	14351	13168	13656	13918	14256
25	14764	14555	14526	14247	13741	14737	14610	14435	13953
26	11158	10753	10085	9541	8832	10861	10200	9666	9014
27	18228	17865	17906	18007	18197	17674	17767	17865	18186
28	15785	15160	14752	14239	14170	15126	14722	14212	14079
29	16553	15820	15924	15841	15574	15532	15679	15647	15430
30	14307	14707	14608	14656	14688	14592	14490	14438	14567
31	22043	22845	22703	22665	22113	22560	22497	22583	22137
32	-	-	13570	13185	12620	13661	13634	13397	13035
	498886	485308	473344	460276	447734	488033	473465	461579	448011

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TABLE C-4
REGISTERS: JUNIOR HIGH SCHOOLS

District	APRIL 30 UNADJUSTED REGISTERS					OCTOBER 31 ADJUSTED REGISTERS			
	1972	1973	1974	1975	1976	1972	1973	1974	1975
1	4718	4606	4475	4298	4157	4599	4436	4277	4144
2	6408	6599	6716	6635	6224	6616	6660	6669	6290
3	4865	4482	4672	4428	4511	4344	4362	4328	4283
4	4574	3800	3854	3896	4489	3759	3800	3781	4340
5	6437	5940	5603	5280	5161	5831	5502	5257	5119
6	4631	4521	4445	4608	4694	4456	4351	4538	4789
7	6556	6892	6858	6920	6354	6945	6809	6983	6360
8	8954	9552	10426	10437	10245	9126	10381	10393	10186
9	6713	7378	7343	8953	9548	7137	7169	8677	9254
10	8806	8749	8880	9175	8531	8833	8774	9024	8534
11	9544	9343	9022	8885	8685	9325	8972	8944	8792
12	5941	6244	5764	5746	6209	6429	5857	5852	6265
13	5201	5146	5076	5047	4859	5180	5054	5044	4852
14	7635	7243	7348	7551	7401	7205	7285	7522	7435
15	6967	6889	6858	6937	6892	6890	6810	6941	6926
16	6742	6572	3309	3427	2749	3653	3147	3244	3153
17	6475	6282	6863	6980	7437	6070	6694	6808	7230
18	7611	7422	7568	7706	7544	7478	7588	7682	7478
19	10521	10497	7973	7766	7247	7904	7985	7789	7246
20	8227	8311	8183	8140	8076	8254	8110	8046	8239
21	8521	8258	8010	7388	7361	8246	7981	7365	8022
22	8265	7977	7462	7172	7138	8015	7467	7216	7200
23	6038	5511	5112	4710	4881	5253	4930	4647	4805
24	7749	7920	8197	8423	8517	7401	7540	8372	8415
25	7629	7619	7482	7292	7221	7693	7501	7391	7271
26	6178	5998	5789	5552	5345	6087	5841	5598	5400
27	6987	7193	7192	7282	7597	7160	7175	7235	7572
28	8188	8036	7527	7206	7003	8001	7503	7170	6979
29	5709	7009	7275	7108	7384	6806	7192	7000	7287
30	6077	5800	5911	6160	6492	5739	5809	6138	6424
31	10626	10929	11911	12133	12471	10834	11875	12145	12466
32	-	-	5352	5245	5371	5334	5304	5246	5352
	219493	218718	218456	218486	217794	216603	215864	217322	218108

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Table C-5

REGISTER CHANGES: OCTOBER 1975 TO PROJECTED OCTOBER 1976

DISTRICT	KINDERGARTEN			ELEMENTARY			JUNIOR HIGH			TOTAL
	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	TITLE I	NON-TITLE I	TOTAL	
1	- 113	+ 0	- 113	- 470	+ 0	- 470	- 144	+ 0	- 144	- 727
2	- 60	- 36	- 96	- 54	- 32	- 86	- 321	- 169	- 490	- 672
3	- 147	+ 0	- 147	- 460	+ 0	- 460	+ 42	+ 0	+ 42	- 565
4	- 134	+ 0	- 134	- 157	+ 0	- 157	+ 160	+ 0	+ 160	- 131
5	- 66	+ 0	- 66	- 746	+ 0	- 746	- 19	+ 0	- 19	- 831
6	- 23	- 3	- 26	+ 612	+ 106	+ 718	+ 61	+ 0	+ 61	+ 753
7	- 174	+ 0	- 174	- 1,471	+ 0	- 1,471	- 210	+ 0	- 210	- 1,855
8	- 116	- 20	- 136	- 866	- 108	- 974	- 241	+ 5	- 236	- 1,346
9	- 77	- 53	- 130	+ 67	- 7	+ 60	+ 621	+ 0	+ 621	+ 551
10	+ 1	- 10	- 9	+ 326	+ 114	+ 440	- 110	- 24	- 134	+ 297
11	- 36	- 130	- 166	- 106	- 302	- 408	- 68	- 134	- 202	- 776
12	- 126	+ 0	- 126	- 2,263	+ 0	- 2,263	+ 235	+ 0	+ 235	- 2,154
13	- 135	+ 0	- 135	- 166	+ 0	- 166	- 102	+ 0	- 102	- 403
14	- 158	+ 0	- 158	- 597	+ 0	- 597	- 35	+ 0	- 35	- 790
15	- 156	- 10	- 166	- 373	- 9	- 382	- 101	+ 0	- 101	- 649
16	- 53	+ 0	- 53	- 283	+ 0	- 283	- 113	+ 0	- 113	- 449
17	- 30	+ 0	- 30	+ 69	+ 0	+ 69	+ 320	+ 0	+ 320	+ 359
18	- 10	- 33	- 43	- 3	+ 3	+ 0	- 42	- 56	- 98	- 141
19	- 127	- 8	- 135	- 84	- 8	- 92	- 306	- 15	- 321	- 548
20	- 4	- 21	- 25	- 78	- 320	- 398	- 78	- 186	- 264	- 687
21	- 9	- 29	- 38	- 196	- 287	- 483	- 87	- 285	- 372	- 893
22	- 17	- 194	- 211	- 7	- 76	+ 83	+ 0	- 200	- 200	- 494
23	- 148	+ 0	- 148	- 857	+ 0	- 857	+ 170	+ 0	+ 170	- 835
24	- 12	- 63	- 75	+ 45	+ 199	+ 244	+ 0	+ 110	+ 110	+ 279
25	+ 0	- 238	- 238	+ 0	- 478	- 478	+ 0	- 121	- 121	- 837
26	+ 0	- 207	- 207	+ 0	- 664	- 664	+ 0	- 200	- 200	- 1,071
27	- 42	- 73	- 115	+ 59	+ 55	+ 114	+ 56	+ 122	+ 178	+ 177
28	- 61	- 68	- 129	- 37	- 42	- 79	- 57	- 147	- 204	- 412
29	- 42	- 27	- 69	- 184	- 146	- 330	+ 177	+ 111	+ 288	- 111
30	- 43	- 57	- 100	+ 105	+ 28	+ 133	+ 196	+ 155	+ 351	+ 384
31	- 8	- 41	- 49	- 97	- 440	- 537	+ 62	+ 272	+ 334	- 252
32	- 171	+ 0	- 171	- 560	+ 0	- 560	+ 23	+ 0	+ 23	- 708
TOTAL	- 2,297	- 1,321	- 3,618	- 8,832	- 2,414	- 11,246	+ 89	- 762	- 673	- 15,537

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APPENDIX D. THE AVERAGE TEACHER SALARY

The average salary used for the 1976-1977 Base Allocation of Module 2A is the June 1976 average salary of the "adjusted base number of teachers." The adjusted base number of teachers is computed individually for each district, as follows:

- Base number of teachers.
- Special needs teachers - special needs register divided by the standard pupil teacher ratio of 32 and then multiplied by 10%, the ratio of total Module 2B dollars to total Module 2A dollars.
- Sum the base number of teachers and the special needs teachers.
- Increase by 5% breakage factor.

The average salary of the adjusted base number of teachers is then tabulated from the distribution of teachers by salary step on the June 1976, R740 annual teacher payroll.* This is done by starting at the top salary step, 8B, and counting downwards until the total number of adjusted base teachers is reached. Table D-1 lists the average salary and the data for computing the adjusted base number of teachers.

*This teacher distribution by step is computed for regular appointed teachers in functions 42311, 42312, 42313, 53311, 53312, 53313, 73011, 73013, 80001, 80002, 80003, 80004, and 80005.

Table D-1

AVERAGE TEACHER SALARY

JUNE 1976

<u>DISTRICT</u>	<u>BASE NUMBER OF TEACHERS</u>	<u>SPECIAL NEEDS REGISTER</u>	<u>ADJUSTED BASE NUMBER OF TEACHERS</u>	<u>AVERAGE SALARY</u>
1	457	8,697	508	\$ 18,912
2	665	7,694	723	19,347
3	551	9,548	610	18,778
4	544	9,902	604	18,535
5	568	9,882	629	18,749
6	661	10,505	727	17,720
7	686	13,091	763	18,698
8	929	13,971	1,022	18,743
9	1,270	22,099	1,406	16,809
10	1,044	14,901	1,146	18,375
11	808	8,985	877	19,146
12	744	15,087	831	18,622
13	687	12,977	764	17,980
14	806	14,583	895	18,732
15	811	13,920	898	18,366
16	512	8,698	561	17,981
17	933	14,968	1,029	17,500
18	674	6,463	730	18,620
19	915	15,990	1,013	18,672
20	815	8,571	882	18,776
21	794	8,019	855	19,138
22	804	6,297	865	19,354
23	563	11,143	628	18,432
24	856	8,366	926	18,249
25	752	4,712	805	19,589
26	498	2,897	532	19,704
27	972	12,493	1,062	18,836
28	769	9,202	838	19,258
29	864	10,359	941	18,768
30	813	8,396	881	18,569
31	1,297	9,101	1,391	19,063
32	678	12,834	754	17,760
TOTAL	24,740	344,351	27,096	--

APPENDIX E. BOARD OF EDUCATION RESOLUTION-ADOPTION
OF TAX LEVY ALLOCATIONS FOR 1976-1977 - JUNE 23, 1976

The Chancellor presents the following resolutions for adoption:

WHEREAS, the Chancellor, based on community boards' recommendations and staff analysis, recommended formulas for allocating 1976-1977 fiscal year tax levy funds, and

WHEREAS, the city board held consultation with community boards and the Mayor in accordance with requirements of the Decentralization Law, now therefore be it

RESOLVED, that the Board of Education authorizes the Chancellor to allocate the net adjusted appropriations provided by the City in Unit of Appropriation 39 for the fiscal year 1976-1977 in accordance with the formulas described in Attachment A and be it further

RESOLVED, that the allocation be and hereby is based on continuing the policy of a uniform, citywide shortened instructional school day for elementary, intermediate and junior high school pupils until funds mandated by Chapter 132 of the Laws of 1976, the Stavisky-Goodman law, or other funds sufficient to restore the full instructional school day be and are appropriated and be it further

RESOLVED, that the Chancellor may, upon application by any community school district, allocate special purpose funds that are reserved in Unit of Appropriation 30 for purposes listed below utilizing formulas, criteria, and standards developed in consultation with community boards and the Office of the Mayor:

- Bilingual education
- Audited registers of October 31, 1976, in excess of projected registers
- Opening of new schools (OTPS only)
- Theft and vandalism
- Pedagogic personnel properly declared in excess
- Replacements for personnel on sabbatical leave or on terminal leave
- Salaries of supervisors on leave in lieu of sabbaticals
- School lunch programs
- Repair and maintenance programs

- Programs and activities that benefit community districts, but that operate on an Interdistrict basis
- Leased space
- School safety programs
- Pedagogic personnel properly suspended
- Long term medical absence replacement costs
- Moving costs due to closing of school buildings
- Extended use of school buildings for district offices
- Preparation and administrative period coverage for special education classes
- Paraprofessional training program
- Such other purposes as may be determined as necessary by the Chancellor

And be it further

RESOLVED, that the Chancellor may authorize reasonable modifications of district schedules, after such schedules are initially established by module within the net adjusted funds allocated to each module, in accordance with the above provisions and approved by the Chancellor; such modifications may include the transfer of funds between modules.

E X P L A N A T I O N

The Board of Education is required by law to accept the budget appropriation as recommended by the Mayor and adopted by the Board of Estimate and the City Council and to allocate the net sums provided by them in Unit of Appropriation 30 (Program 30) for activities of community school districts in accordance with formulas adopted under the provisions of the decentralization law.

For the 1975-1976 school year, funds provided by the City in Unit of Appropriation 30 were insufficient to provide the same level of instructional services as was provided in the previous year. In order to provide the most effective educational program from a sharply reduced appropriation, the Board of Education established the policy of a uniform, citywide shortened instructional school day for elementary, intermediate and junior high school pupils. Based on the 1976-1977 Unit of Appropriation 30, the shortened school day policy remains in effect until additional funds are appropriated as mandated by Chapter 132 of the Laws of 1976, the Stavisky-Goodman law, or from other sources.

For fiscal year 1975-1976, the Board adopted resolutions, after consultation and public hearings, directing the Chancellor to distribute net appropriations in Unit of Appropriation 30 among the community school districts according to certain formulas. As a result of these consultations, changes have been made in the formulas for allocating Program 30 funds in fiscal year 1976-1977. Specifically, the Module 2 (Instructional services) hold-harmless policy and the Module 7 formula have been revised. Districts will receive a Module 2 allocation based on their audited registers of October 31, 1976. At the beginning of the fiscal year, a tentative allocation will be made on the basis of projected October 31, 1976, registers. After the October 31, 1976, registers are audited, districts whose actual enrollments are less than projected will be limited to a 2 percent gain. Module 7 (furniture and equipment procurement) funds will be distributed on a per pupil basis, weighted for relative instructional cost differences among districts. Formulas for other modules remain unchanged. All allocation formulas for Program 30 are described in Attachment A.

ATTACHMENT A

(Attachment to Resolutions on Tax Levy Allocation
Formulas for Fiscal Year 1976-1977)

1. UNIT OF APPROPRIATION 30

The Mayor, City Council and Board of Estimate place earmarked funds for the decentralized community school districts in Unit of Appropriation 30 (Program 30), which is part of the Board of Education's budget. For 1976-1977, the Board's budget, as adopted by the Mayor, City Council and Board of Estimate, does not include funds mandated by Chapter 132 of the Laws of 1976, the Stavisky-Goodman law.

Unit of Appropriation 30 is apportioned into subdivisions called modules. Each module represents a grouping of activities for which different allocation formulas are used. Where applicable, the audited October 31, 1975, and October 31, 1976, public school registers are utilized. If such registers are amended pursuant

2. MODULE 1: COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION

The formula distributes the net funds available for these activities in two parts:

- A. Sixty percent of the total Module 1 amount is distributed equally among the thirty-two community districts.
- B. The balance is distributed among the thirty-two districts in proportion to the October 31, 1975, pupil registers.

3. MODULE 2: INSTRUCTIONAL SERVICES

The formulas for instructional services provide that:

- A. The net funds available, including funds available for occasional absence and medical leave replacements, excluding 9 percent set aside for special need, be distributed in proportion to their October 31, 1976, registers, weighted for the relative instructional cost differences among districts due to:
- Class size limits in kindergarten, elementary, and junior high/intermediate school levels.
 - Assignments for teacher preparation and administrative periods in Title I and Non-Title I schools.
 - Average teacher salaries.
- B. The funds set aside for special need be distributed in proportion to each district's estimated October 31, 1975, number of elementary and junior high/intermediate pupils below minimum competence in reading ability.

4. MODULE 3: CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS

Module 3A allocations for continuing education services are based upon a weighted register of public and nonpublic school pupils, as well as the number of low income, school age children. These are weighted 1.0, 0.5 and 0.5 respectively.

The funds for continuing education are distributed to districts in proportion to their weighted October 31, 1975, registers.

Module 3B allocations for extended use of school buildings are based upon a weighted register of public and nonpublic school pupils as well as the number of low income, school age children and upon the number of free standing school structures whose day register is 500 or more. These factors are weighted 1.0, 1.0, 0.5, and 1,000 respectively.

The funds for extended use of school buildings are distributed to districts in proportion to their weighted October 31, 1975, registers.

5. MODULE 4: SPECIAL FORMULA FUNDS

Special formula funds includes monies provided under the Day Elementary and Day Junior High School New York State Textbook Law and funds for capital note items.

Module 4A New York State Textbook Law funds are allocated on a per pupil basis utilizing the September 30, 1976, registers in day elementary and day junior high/intermediate schools. On the basis of these registers, the State of New York provides funds not to exceed \$10.00 per pupil.

Module 4B capital note funds for textbooks, library books and equipment are distributed to community school districts in proportion to their October 31, 1975, registers, weighted for the relative instructional cost differences among districts due to:

- Class size limits in kindergarten, elementary, and junior high/intermediate school levels.
- Assignments for teacher preparation and administrative periods in Title I and Non-Title I schools.

6. MODULE 5: SPECIAL PURPOSES

Module 5A is made up of funds provided in Unit of Appropriation 30 for the following purposes: school lunch, repair and maintenance, leased space, paraprofessional training program, school safety, borough wide music, and citywide awards.

Module 5B is a special purpose reserve for the following district purposes: Leaves in lieu of sabbaticals, replacements for sabbatical and terminal leaves, register increases, salaries of properly excessed personnel, preparation period coverage for special education classes, overhead costs for educational parks and integration programs, one-time other than personal service costs for new schools, replacement of instructional equipment losses due to theft or vandalism, bilingual education, legal counsel fees, salaries of properly suspended personnel, replacement costs for long-term medical absences, moving costs due to closing of schools, and extended use of school buildings for district offices.

7. MODULE 6: FRINGE BENEFITS

Funds provided in Unit of Appropriation 30 for fringe benefits are set aside for payments to trust and reserve accounts for the benefits of district personnel.

8. MODULE 7: FURNITURE AND EQUIPMENT PROCUREMENT

Allocations to districts for furniture and equipment procurement are distributed to community school districts using the formula described in 5 above, Module 4B capital note funds.

Respectfully submitted,

IRVING ANKER
Chancellor

BERNARD R. GIFFORD
Deputy Chancellor