

21-22 Allocation Model - Approved

A	B		C		D		E		F		G		H		I	L	M	
DISTRICT	Count	Direct Service	Count	Extensive Support	Count	Mild Mod *includes m/m Psych	Count	Mild Mod Speech	Count	Infant & Preschool	Count	Speech Infant and Preschool	Count	Transportation	Excess Cost	Prior Year Adjustment (19-20)	Billback for	2021-2022
CAPAY	16.5	\$ 33,359	0.5	\$ 6,671	13.0	\$ 66,605	3.0	\$ 7,744	0.0	\$ -	0.0	\$ -	0.5	\$ 2,928	\$ 117,307	\$ -	\$ -	\$ 117,307
HAMILTON	107.0	\$ 216,331	8.5	\$ 113,405	82.5	\$ 422,683	7.5	\$ 19,361	3.0	\$ 35,507	5.0	\$ 13,036.76	6.5	\$ 38,063	\$ 858,387	\$ (167,713)	\$ -	\$ 690,674
LAKE	20.5	\$ 41,447	0.0	\$ -	15.5	\$ 79,413	3.5	\$ 9,035	1.0	\$ 11,836	0.5	\$ 1,303.68	0.5	\$ 2,928	\$ 145,962	\$ -	\$ -	\$ 145,962
ORLAND	96.0	\$ 194,091	30.5	\$ 406,924	0.0	\$ -	0.0	\$ -	18.5	\$ 218,961	16.5	\$ 43,021.31	49.0	\$ 286,938	\$ 1,149,935	\$ -	\$ -	\$ 1,149,935
PLAZA	10.5	\$ 21,229	1.0	\$ 13,342	4.0	\$ 20,494	5.5	\$ 14,198	0.0	\$ -	0.0	\$ -	1.0	\$ 5,856	\$ 75,118	\$ -	\$ -	\$ 75,118
PRINCETON	17.5	\$ 35,381	1.0	\$ 13,342	15.0	\$ 76,851	0.5	\$ 1,291	0.0	\$ -	1.0	\$ 2,607.35	1.0	\$ 5,856	\$ 135,328	\$ 54,825	\$ -	\$ 190,153
STONY CREEK	10.5	\$ 21,229	0.5	\$ 6,671	8.5	\$ 43,549	1.0	\$ 2,581	0.5	\$ 5,918	0.0	\$ -	0.0	\$ -	\$ 79,948	\$ -	\$ -	\$ 79,948
WILLOWS	222.5	\$ 449,847	29.5	\$ 393,582	119.0	\$ 609,688	41.5	\$ 107,128	11.5	\$ 136,111	16.0	\$ 41,717.64	26.0	\$ 152,253	\$ 1,890,327	\$ -	\$ -	\$ 1,890,327
SUCCESS ONE!	3.5	\$ 7,076	0.0	\$ -	3.5	\$ 17,932	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 25,008	\$ -	\$ -	\$ 25,008
WALDEN ACAD	24.0	\$ 48,523	0.0	\$ -	11.5	\$ 58,919	12.0	\$ 30,977	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 138,419	\$ -	\$ -	\$ 138,419
Wm FINCH	34.5	\$ 69,752	0.0	\$ -	30.5	\$ 156,265	4.0	\$ 10,326	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 236,342	\$ -	\$ -	\$ 236,342
TOTALS	563.0	\$ 1,138,265	71.5	\$ 953,935	303.0	\$ 1,552,399	78.5	\$ 202,640	34.5	\$ 408,334	39	\$ 101,687	84.50	\$ 494,821	\$ 4,852,081	\$ (112,888)	\$ -	\$ 4,739,193

N	
Revenue	
Revenue	\$ 5,720,019
Expenditures	\$ 10,572,100
Excess Cost	\$ 4,852,081

O	
EXCESS COST RATE PER STUDENT	
DIS	\$ 2,022
Severe	\$ 13,342
M/M	\$ 5,123
M/M Speech	\$ 2,581
Preschool	\$ 11,836
Preschool Speech	\$ 2,607
Transportation	\$ 5,856

P		Q	R
Total Expenditures		% of Expenditure	Excess Cost
DIS	\$2,556,862	26%	\$ 1,138,265
Severe	\$2,142,807	22%	\$ 953,935
M/M	\$3,487,124	36%	\$ 1,552,399
M/M Speech	\$455,186	5%	\$ 202,640
Preschool	\$917,232	9%	\$ 408,334
Preschool Speech	\$228,417	2%	\$ 101,687
Non Transportation Expenditures	\$9,787,628		\$ 4,357,260
Total Transportation Expenditures	\$784,472	Transportation Excess Cost	\$ 494,821
Total Expenditures	\$10,572,100	Total Excess Cost	\$ 4,852,081

Student Count Note:

Willows Total Count includes 4 private school students, 1 DIS DHH, and 1 NPS

Orland Total Count includes 2 Durham Students, 1 DIS DHH Student, and 30 OUSD students receiving services from GCOE for DIS Services only counted once (64+2+31),

Hamilton Total Count includes 1 Durham Student

Walden Total Count includes 1 DHH student

Prior Year Adjustment: All district aside from Hamilton and Princeton chose to take the adjustment for 19-20 true up during the 20-21 school year. Princeton chose to have theirs applied to the 21-22 school year.

*CSEA Negotiations still pending for 20/21 & 21/22. Parity not computed for 21/22 until April. Not reflective in this model.

**Allocation of Revenue between Program Operators will stay the same with this model proposal

Expenditures by Goal and Function

Description of DIS Items	DIS	Description of Extensive Support Items	Extensive Support	Description of Mild/Mod Items	Mild/Mod	Mild Mod Speech	Cost	Preschool Classroom	Preschool	Preschool Speech	Preschool Speech \$\$	Transportation	
NPS (5750 1180)	-	Extensive Support Classes (5750 1110)	1,864,083	Mild/Mod Classroom (5770 1120)	2,570,745	Mild Mod Speech (5770 3150)	422,973	Preschool Separate Classes (5730 1110)	645,511	Preschool Speech (5730 3150)	212,252	728,566	
Severe Other Instructional (5750 1190)	600,579	Severe PS Sal & Benefits	123,359	Mild/Mod Translation and Sub Mileage (5770 1191)	17,215			Infant Other Instructional Services (5710 1190)	117,286				
Non Severe Other Instructional (5770 1190)	44,149	PS 4xxx & 5xxx	3,720	PS BYRD .7FTE Sal & Benefits	95,486			Preschool Translator (5730 1191)	2,000				
Severe Translation(5750 1191)	5,000			PS Little .5 FTE sal & benefits	65,577			PS	13,115				
Supervision & Admin (5001 2100)	439,312			PS Cox .5 FTE Sal & benefits	70,897			PS 4xxx & 5xxx	1,653				
ESY	3,097			PS 4xxx & 5xxx	7,027			Preschool Psych (5730 3120)	72,754				
SELPA AU (5001 2200)	220,507			Mild/Moderate Psychologist (5770 3120)	413,396								
Library (5001 2420)	1,500												
Mental Health Psych (5150 3120)	384,419												
Severe Psychologist (5750 3120)	67,661												
Health Services (5001 3140)	211,881												
Severe Speech (5750 3150)	95,908												
Plant Maint & Operations (5001 8100)	160,477												
GE Credit (5770 9200)	141,424												
	2,375,914		1,991,162		3,240,342		422,973		852,320		212,252	728,566	
% of total expenditures	26%		22%		36%		5%		9%		2%		
Indirect	180,948		151,645		246,782		32,213		64,912		16,165	55,906	
Total Cost Including Indirect	\$ 2,556,862	Extensive Support	\$ 2,142,807	MILD/MOD	\$ 3,487,124	M/M Speech	\$ 455,186	Infant/Preschool	\$ 917,232	Infant/Pre Speech	\$ 228,417	\$ 784,472	\$ 10,572,100

Expenditure Calculation	Indirect Cost Calculation	Revenue Calculation
Non Transportation Expenditures	6500	6500 - Special Education
Total Indirect (not transportation)	3327	3327 - IDEA Mental Health
Total Expenditures (not transportation)	6512	6512 - Special Ed Mental Health
	3385	2667 3385 - IDEA Early Intervention (Infant)
	6510	9236 6510 - Infant Program
Transportation Expenditures	3313	6581 3313 - IDEA Basic Local Assistance Preschool
Transportation Indirect	3315	3120 3315 - IDEA Preschool Grant
Total Transportation Expenditures	3345	77 3345 - IDEA Preschool SD
	3310	53610 3310 - IDEA Basic Local Assistance
Total Expenditures	\$ 10,572,100	9240 - Transportation
	Total Indirect (Not Transportation)	
	\$ 692,665	
	Transportation Indirect (9240)	
	\$ 55,906	
		Total Revenue
		\$ 5,720,019
		Total Expenditures
		\$ 10,572,100
		Short Fall / Total Excess Cost
		\$ 4,852,081
		Transportation Excess Cost
		\$ 494,821
		Non Transportation Excess Cost
		\$ 4,357,260

Program Specialist Calculation	
Program Specialist Salary and Benefits	
TC	141,793.76
5 - 5770	70,896.88
5 - 5750	70,896.88
LL	131,154.06
1 - 5730	13,115.41
4 - 5750	52,461.62
5 - 5770	65,577.03
MB	136,408.36
7 m/m	95,485.85
3-preschool (6510 aires)	40,922.51
Total FTE MM	1.70
Total FTE Severe	0.9
Total FTE Preschool	0.4
% FTE MM	57%
% FTE Severe	30%
% FTE Preschool	13%
PS 4xxx-5xxx	
Cost	\$ 12,400.00
MM	\$ 7,026.67
Severe	\$ 3,720.00
Preschool	\$ 1,653.33
Total PS Cost	\$ 380,833.67

Glenn County SELPA Allocation Model Narrative

Narrative: In the 2017-2018 school year, the SELPA Governance Committee created the Fiscal Oversight Committee who worked with a expert consultant in modifying the allocation model to better meet our current needs. Many options were explored reviewing "off the top" models, fee for service models, mild/moderate programs doing a program transfer to LEAs from the COE. This process of designing our allocation plan continued into the 2018-2019 school year. At the SELPA governance committee in April of 2019 the new allocation model was adopted. This allocation model is a hybrid of fee for service and a cost pool. Some services types (Extensive Support, Mild/Moderate, Mild/Mod Speech, Preschool, Preschool Speech, and Transportation) are to be billed in a student fee for service formula. The cost pool is called the Direct Services costs which all districts pay based on their total number of students receiving services provided by the Glenn County Office of Education. This pool includes the costs for the Administrative Unit, Administration, Facilities, Direct Services, NonPublic Schools and Legal fees. The draft Allocation model will be drafted in January and adopted in February of each year for the following fiscal year. Any cost adjustments mid-year would not be applied until the following year so districts can budget for the Special Education costs for each school year.

Explanation of Columns on the Allocation Model:

Column:

A	Districts: within the Glenn County SELPA
B	Direct Services: are services applied to all district such as Adaptive Physical Education Teacher, Behavior Support Services, Severe Psychologist, Clinicians, School Nurse, Health Aides, Severe Speech Pathologist, Transition Services, SELPA AU, Asst Super Student Services, Receptionist, Student Data, Senior Fiscal Spec, Direct Services and Administrative Materials, Supplies, Curriculum, Travel & Conference, Mileage, Plant Maintenance and Operations, Facilities Pools, Copier Pools, Library Services, IT Agreement, Professional Services, Translation Services, Other Operating Expenditures, Indirect Cost, and Contracted Services for: OT, PT, Speech, DHH, Interpreter, NPS, as well as GE Credit, Deferred and Restricted Maintenance
C	Extensive Support Services: Teachers, Paraprofessionals, Program Specialist, Materials, Curriculum, Travel & Conference, Mileage, and Indirect Cost.
D	Mild/Moderate: Teachers, Paraprofessionals, Program Specialist, Mild/Mod Psycholoist, Materials, Curriculum, Travel & Conference, Mileage, and Indirect Cost
E	Mild/Moderate Speech: Speech Pathologist, Materials, Supplies, Curriculum, Travel & Conference, Mileage, and Indirect Cost
F	Infant & Preschool: Teachers, Psychologist, Program Specialist, Paraprofessionals, and Materials, Supplies, Curriculum, Travel & Conference, Feeding Specialist, Mileage, and Indirect Cost
G	Infant & Preschool Speech Services: Speech Pathologist, Speech Aide, Materials, Supplies, Curriculum, Travel & Conference, Mileage, and Indirect Cost
H	Transportation: Transportation Coordinator, Bus Drivers, Vehicle Drivers, Materials, Supplies, Insurance, Rents, Repairs, Telephone, Indirect Cost
I	Excess Cost: The cost incurred to support the Special Education Programs and Services operated by Glenn County Office of Education that exceed the State, Federal, and Local Revenue that are then distributed to the districts based on usage and expenditure type.
L	Prior Year Adjustment: The true up adjustment amount by district after the closing of prior year books. This results in a credit or additional cost due based off closing numbers of final revenues, expenditures, and student counts.
M	Final Total Cost: The final cost budgeted by district for the Excess Cost, APPE, and Prior Year Adjustment/Credit.
N	Revenue: This column summarizes the total revenue received by local, state and federal funding. It then details the shortfall needed to bill as excess cost to districts.
O	Excess Cost Rate Per Student: Takes the total excess cost for that service type and divides it by the total number of students being served for that service type to get an average excess cost rate per student. Which is then used to calculate the districts portion by district students served by service type.
P	Total Expenditures: The total cost to operate all programs served by the student services department at Glenn County Office of Education that drive the allocation model.
Q	% of Expenditures: This column gives a % percentage of expenditures by service type for all non transportation based expenditures. It does not include transportation as transportation is independently computed.
R	Excess Cost: This column takes the percentage from column P and multiplies it by the total excess cost to see the portion of excess cost required for that service type.

Glenn County SELPA Budget and Billing Cycle

June	October	December	January 1	January 15	January	April	June
Annual Budget Plan/ Annual Service Plan	CALPADs data collection Student count for: <ul style="list-style-type: none"> • services • transportation • percentage of time in GE 	1 st Billing Sent to Districts Based on Projected Budget	Districts notify GCOE of renewal of MOUs and any changes, deductions or increase in services for 2020-2021	Student count for: <ul style="list-style-type: none"> • services • transportation • percentage of time in GE 	Projected Budget presented at SELPA Governance Meeting. Projected Budget will be used for Billing in the 2020-2021 School Year.	2 nd Billing Sent to Districts Based on Projected Budget	Annual Budget Plan/ Annual Service Plan
Adopted Budget for the GCOE Board	Closing of Prior Fiscal Year Books	Budget Development	Budget Development	Budget Development			Adopted Budget for the GCOE Board