

**21-22 Allocation Model Scenario with Revenue Folling Student. Property Tax Applied to DIS, EXT, & MM  
Variation A - Presented at SELPA Fiscal 9-7-2021**

A	B		C		D		E		F		G		H		I		J	K	L
District	Count	Direct Service	Count	Extensive Support	Count	Mild Mod *includes m/m Psych	Count	Mild Mod Speech	Count	Infant	Count	Preschool	Count	Preschool Speech	Count	Transportation	Excess Cost	21-22 Approved Model	Difference
CAPAY	16.5	\$ 25,764	0.5	\$ 6,467	13.0	\$ 72,712	3.0	\$ 7,452	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.5	\$ 2,928	\$ 115,322	\$ 117,307	\$ (1,985)
HAMILTON	107.0	\$ 167,077	8.5	\$ 109,932	82.5	\$ 461,440	7.5	\$ 18,630	0.0	\$ -	3.0	\$ 55,374	5.0	\$ 12,711.74	6.5	\$ 38,063	\$ 863,227	\$ 858,387	\$ 4,840
LAKE	20.5	\$ 32,010	0.0	\$ -	15.5	\$ 86,695	3.5	\$ 8,694	0.0	\$ -	1.0	\$ 18,458	0.5	\$ 1,271.17	0.5	\$ 2,928	\$ 150,056	\$ 145,962	\$ 4,094
ORLAND	96.0	\$ 149,901	30.5	\$ 394,463	0.0	\$ -	0.0	\$ -	2.0	\$ 632	16.5	\$ 304,554	16.5	\$ 41,948.75	49.0	\$ 286,938	\$ 1,178,436	\$ 1,149,935	\$ 28,501
PLAZA	10.5	\$ 16,395	1.0	\$ 12,933	4.0	\$ 22,373	5.5	\$ 13,662	0.0	\$ -	0.0	\$ -	0.0	\$ -	1.0	\$ 5,856	\$ 71,219	\$ 75,118	\$ (3,899)
PRINCETON	17.5	\$ 27,326	1.0	\$ 12,933	15.0	\$ 83,898	0.5	\$ 1,242	0.0	\$ -	0.0	\$ -	1.0	\$ 2,542.35	1.0	\$ 5,856	\$ 133,797	\$ 135,328	\$ (1,531)
STONY CREEK	10.5	\$ 16,395	0.5	\$ 6,467	8.5	\$ 47,542	1.0	\$ 2,484	1.0	\$ 316	0.5	\$ 9,229	0.0	\$ -	0.0	\$ -	\$ 82,433	\$ 79,948	\$ 2,485
WILLOWS	222.5	\$ 347,426	29.5	\$ 381,530	119.0	\$ 665,592	41.5	\$ 103,086	2.0	\$ 632	9.5	\$ 175,349	16.0	\$ 40,677.58	26.0	\$ 152,253	\$ 1,866,545	\$ 1,890,327	\$ (23,782)
SUCCESS ONE!	3.5	\$ 5,465	0.0	\$ -	3.5	\$ 19,576	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 25,041	\$ 25,008	\$ 33
WALDEN ACAD	24.0	\$ 37,475	0.0	\$ -	11.5	\$ 64,322	12.0	\$ 29,808	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 131,605	\$ 138,419	\$ (6,814)
Wm FINCH	34.5	\$ 53,871	0.0	\$ -	30.5	\$ 170,593	4.0	\$ 9,936	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 234,399	\$ 236,342	\$ (1,943)
<b>TOTALS</b>	563.0	\$ 879,105	71.5	\$ 924,725	303.0	\$ 1,694,743	78.5	\$ 194,993	5.0	\$ 1,579	30.5	\$ 562,964	39	\$ 99,152	84.50	\$ 494,821	\$ 4,852,081	\$ 4,852,081	\$ 0

M	N		O		P		Q		R		(Reduction)
REVENUE CALCULATION	AU COST		AB602, PROPERTY TAX, & IDEA REVENUE BY STUDENT		EXCESS COST		EXCESS COST RATE PER		EXCESS COST BY SERVICE TYPE		
6500 - AB602 (all)	\$ 1,783,484	SELPA Director .5 FTE	\$ 96,256	6500 - AB602	\$ 1,783,484	Revenue	\$ 4,923,259	DIS	\$ 1,561	DIS	\$879,105
6500 - Property Tax (DIS, Extensive, And M/M)	\$ 1,468,281	Student Data Coordinator .45 FTE	\$ 54,847	6500 - Low Incidence Applied to DIS	\$ (137,269)	SDC Revenue	\$ 796,760	Extensive Support	\$ 12,933	Severe	\$924,725
6500 - SDC Transfer (Extensive Support)	\$ 796,760	Senior Fiscal Specialist .45 FTE	\$ 59,603	6500 - Program Specialist Applied to DIS	\$ (247,404)	Expenditures	\$ 10,351,594	M/M	\$ 5,593	M/M	\$1,694,743
3327 - IDEA Mental Health (DIS)	\$ 62,853	Materials, Travel, Mileage, Dues	\$ 9,800	6500 AB602 less DIS & PS	\$ 1,398,811	AU Cost	\$ 220,507	M/M Speech	\$ 2,484	M/M Speech	\$194,993
6512 - Special Ed Mental Health (DIS)	\$ 347,346	Total AU Cost	\$ 220,507	6500 Property Tax		Shortfall/ Excess Cost	\$ 4,852,082	Infant	\$ 316	Infant	\$1,579
3385 - IDEA Early Intervention (Infant)	\$ 34,422	** The AU Cost is taken off the top before the revenue is applied to expenditures		3310 IDEA	\$ 691,829			Preschool	\$ 18,458	Preschool	\$562,964
6510 - Infant Program (Infant)	\$ 119,194			6500 AB602 & 3310 IDEA	\$ 2,090,640			Preschool Speech	\$ 2,542	Preschool Speech	\$99,152
3313 - IDEA Basic Local Assistance Preschool	\$ 84,932			Less AU Cost	\$ (220,507)			Transportation	\$ 5,856	Transportation	\$494,821
3315 - IDEA Preschool Grant (Preschool)	\$ 40,267			Total AB602, 3310 IDEA Less AU Cost	\$ 1,870,133			<b>Total Shortfall/Excess Cost</b>		<b>Total Shortfall/Excess Cost</b>	<b>\$4,852,081</b>
3345 - IDEA Preschool SD (Preschool)	\$ 1,000			Total Students	<b>563</b>						
3310 - IDEA Basic Local Assistance (all)	\$ 691,829			AB602 & 3310 Revenue Per Student	\$ <b>3,322</b>						
9240 - Transportation (transportation)	\$ 289,651			** This Revenue is applied to each service type = (Revenue Per							
<b>Revenue</b>	<b>\$ 5,720,019</b>			<b>Property Tax Revenue Per Student Applied to DIS, Extensive, and</b>							
				Property Tax Revenue	\$ 1,468,281						
				Students Count for DIS (188.5), Extensive (71.5), &	563						
				Property Tax Revenue per student	\$ 2,608						

With this variation of the model, the Revenue and Expenditures are the same as the Adopted Model for 21-22 approved at the February SELPA meeting. However, it takes the SDC Transfer Revenue and applies it to the Extensive Support Column of expenditures to offset the overall cost to that column. In addition, the AB602 Revenue is distributed to all service types (excluding transportation) and applied on a per student revenue basis to offset the overall cost of expenditures within each of the service type columns. The Property Tax Revenue, is broken up into a per student basis as well, however, it is only applied to the DIS, Extensive Support, and Mild/Moderate columns as they are the high cost service types and this provides a cushion of support to a majority of the districts. Preschool Revenue and Infant Revenues also follows the students in this variation of the model. This model is similar to the one presented in June and August with the only difference being the Property tax being used as the "cushion" where it is applied to offset only DIS, Extensive, and MM columns.

Expenditures by Service Type															
Description of DIS Items	Cost	Description of Extensive Support Items	Cost	Description of Mild/Mod Items	Cost	Mild Mod Speech	Cost	Infant	Cost	Preschool Classroom	Cost	Preschool Speech	Cost	Transporation	Cost
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	Infant Other Instuctional Services (5710 1190)	117,286	Preschool Separate Classes (5730 1110)	645,511	Preschool Speech (5730 3150)	212,252		728,566
Severe Other Instructional (5750 1190)	600,580	Severe PS Sal & Benefits	123,359	Mild/Mod Translation and Sub Mileage (5770 1191)	17,215			PS	40,923	Preschool Translator (5730 1191)	2,000				
Non Severe Other Instructional (5770 1190)	44,149	PS 4xxx & 5xxx	3,720	PS BYRD .7FTE Sal & Benefits	95,486			PS 4xxx & 5xxx	1,240	PS	13,115				
Severe Translation(5750 1191)	5,000			PS Little .5 FTE sal & benefits	65,577					PS 4xxx & 5xxx	413				
Supervision & Admin (5001 2100)	398,390			PS Cox .5 FTE Sal & benefits	70,897					Preschool Psych (5730 3120)	72,754				
ESY	3,097			PS 4xxx & 5xxx	7,027										
Library (5001 2420)	1,500			Mild/Moderate Psychologist (5770 3120)	413,396										
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														
Mental Health (5150 3120)	384,419														
<b>Expenditures</b>	<b>\$ 2,114,486</b>	<b>Expenditures</b>	<b>\$ 1,991,162</b>	<b>Expenditures</b>	<b>\$ 3,240,342</b>	<b>Expenditures</b>	<b>\$ 422,973</b>	<b>Expenditures</b>	<b>\$ 159,449</b>	<b>Expenditures</b>	<b>\$ 733,794</b>	<b>Expenditures</b>	<b>\$ 212,252</b>	<b>Expenditures</b>	<b>\$ 728,566</b>
<b>Indirect</b>	<b>\$ 169,013</b>	<b>Indirect</b>	<b>\$ 154,296</b>	<b>Indirect</b>	<b>\$ 251,096</b>	<b>Indirect</b>	<b>\$ 32,776</b>	<b>Indirect</b>	<b>\$ 12,355</b>	<b>Indirect</b>	<b>\$ 56,682</b>	<b>Indirect</b>	<b>\$ 16,447</b>	<b>Indirect</b>	<b>\$ 55,906</b>
<b>Total Cost Including Indirect</b>	<b>\$ 2,283,499</b>		<b>\$ 2,145,458</b>		<b>\$ 3,491,438</b>		<b>\$ 455,749</b>		<b>\$ 171,804</b>		<b>\$ 790,476</b>		<b>\$ 228,699</b>		<b>\$ 784,472</b>

Revenues by Service Type															
DIS Revenue Recap		Extensive Support Revenue Recap		Mild Moderate Revenue Recap		Mild Moderate Speech Revenue Recap		Infant Revenue Recap		Preschool Revenue Recap					
3327 - Mental Health	62,853	SDC Transfer	796,760	AB602	1,006,484	AB602	260,756	3385	34,422	3313	84,932	AB602	129,547	9240 Transporation Revenue	289,651
6512 - Mental Health	347,346			Property Tax	790,212			6510	119,194	3315	40,267				
6500 - Low Incidence	137,269							AB602	16,609	3345	1,000				
6500 - Program Specialist	247,404									AB602	101,313				
AB 602 OUSD Students served by GCOE DIS	117,921	AB602	237,504												
Property Tax	491,600	Property Tax	186,469												
DIS Revenue	\$ 1,404,394	Extensive Support Revenue	\$ 1,220,733	Mild/Moderate Revenue	\$ 1,796,695	Mild/Moderate Speech Revenue	\$ 260,756	Infant Revenue	\$ 170,225	Preschool Revenue	\$ 227,512	Preschool Speech Revenue Recap	\$ 129,547	Transportation Revenue Recap	\$ 289,651
Total DIS Shortfall/Excess Cost	\$ 879,105	Total Extensive Support Shortfall/Excess Cost	\$ 924,725	Total Mild/Moderate Shortfall/Excess Cost	\$ 1,694,743	Total Mild/Mode Speech Shortfall/Excess Cost	\$ 194,993	Total Infant Shortfall/Excess Cost	\$ 1,579	Total Preschool Shortfall/Excess Cost	\$ 562,964	Total Preschool Speech Shortfall/Excess Cost	\$ 99,152	Total Transportation Shortfall/Excess Cost	\$ 494,821

Program Specialist Calculation			
Program Specialist Salary and Benefits	Total FTE MM		1.70
TC	Total FTE Severe		0.9
.5 - 5770	Total FTE Preschool		0.1
.5 - 5750	Total FTE Infant		0.3
LL	% FTE MM		57%
.1 - 5730	% FTE Severe		30%
.4 - 5750	% FTE Preschool		3%
.5 - 5770	% FTE Infant		10%
MB	PS 4xxx-5xxx		
.7 m/m	Cost	\$	12,400.00
.3 Infant	MM	\$	7,026.67
	Severe	\$	3,720.00
	Preschool	\$	413.33
	Infant	\$	1,240.00
	Total PS Cost	\$	380,833.67