

22-23 DRAFT ALLOCATION MODEL
Draft - Presented at SELPA Fiscal 2-7-2022

A	B		C		D		E		F		G		H		I	J	K
District	Count	Direct Service	Count	Extensive Support	Count	Mild Mod *includes m/m Psych	Count	Mild Mod Speech	Count	Infant & Preschool	Count	Infant & Preschool Speech	Count	Transportation	Excess Cost 22-23	Prior Year Adjustment (20- 21)	Billback for 2022-2023
CAPAY	18.0	\$ 32,276	1.0	\$ 15,188	12.5	\$ 66,767	3.0	\$ 6,870	0.0	\$ -	0.5	\$ 1,495.94	1.0	\$ 7,431	\$ 130,028	\$ -	\$ 130,028
HAMILTON	108.0	\$ 193,658	12.5	\$ 189,848	83.5	\$ 446,003	7.0	\$ 16,031	2.0	\$ 31,246	3.5	\$ 10,471.60	11.0	\$ 81,739	\$ 968,997	\$ (13,520)	\$ 955,477
LAKE	23.0	\$ 41,242	0.0	\$ -	17.5	\$ 93,474	3.5	\$ 8,015	0.0	\$ -	0.5	\$ 1,495.94	0.0	\$ -	\$ 144,227	\$ -	\$ 144,227
ORLAND	125.0	\$ 224,141	36.5	\$ 554,357	0.0	\$ -	0.0	\$ -	19.5	\$ 304,653	21.0	\$ 62,829.57	30.0	\$ 222,924	\$ 1,368,906	\$ -	\$ 1,368,906
PLAZA	14.5	\$ 26,000	1.0	\$ 15,188	9.0	\$ 48,072	5.5	\$ 12,595	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 101,856	\$ -	\$ 101,856
PRINCETON	20.5	\$ 36,759	1.0	\$ 15,188	14.0	\$ 74,779	2.0	\$ 4,580	0.0	\$ -	1.5	\$ 4,487.83	2.0	\$ 14,862	\$ 150,656	\$ -	\$ 150,656
STONY CREEK	9.0	\$ 16,138	0.0	\$ -	7.0	\$ 37,389	1.0	\$ 2,290	1.0	\$ 15,623	0.5	\$ 1,495.94	1.0	\$ 7,431	\$ 80,368	\$ -	\$ 80,368
WILLOWS	214.5	\$ 384,627	23.5	\$ 356,915	126.5	\$ 675,680	41.5	\$ 95,039	7.0	\$ 109,363	12.0	\$ 35,902.61	31.5	\$ 234,070	\$ 1,891,596	\$ -	\$ 1,891,596
SUCCESS ONE!	2.0	\$ 3,586	0.0	\$ -	2.0	\$ 10,683	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 14,269	\$ -	\$ 14,269
WALDEN ACAD	23.5	\$ 42,139	0.0	\$ -	13.0	\$ 69,438	12.5	\$ 28,626	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 140,202	\$ -	\$ 140,202
Wm FINCH	28.0	\$ 50,208	0.0	\$ -	27.5	\$ 146,887	3.0	\$ 6,870	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 203,965	\$ -	\$ 203,965
TOTALS	586.0	\$ 1,050,775	75.5	\$ 1,146,684	312.5	\$ 1,669,171	79.0	\$ 180,917	29.5	\$ 460,886	39.5	\$ 118,179	76.5	\$ 568,456	\$ 5,195,069	\$ (13,520)	\$ 5,181,549

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REVENUE CALCULATION		AU COST		EXCESS COST		EXCESS COST RATE PER STUDENT		EXPENDITURES		% of EXPENDITURES		EXCESS COST BY SERVICE
6500 - AB602	\$ 2,028,271	SELPA Director .5 FTE	\$ 102,867	Revenue	\$ 6,286,771	DIS	\$ 1,793	DIS	\$ 2,361,906	23%	\$ 1,050,775	
6500 - Property Tax	\$ 1,568,816	Student Data Coordinator .45 FTE	\$ 63,599	Expenditures	\$ 11,257,692	Extensive Support	\$ 15,188	Extensive Support	\$ 2,577,488	25%	\$ 1,146,684	
6500 - SDC Transfer	\$ 845,715	Senior Fiscal Specialist .40 FTE	\$ 47,883	AU Cost	\$ 224,148	M/M	\$ 5,341	Mild Moderate	\$ 3,751,921	36%	\$ 1,669,171	
6500 - Contribution from Unrestricted	\$ 129,000	Materials, Travel, Mileage, Dues	\$ 9,800	Infant & Preschool	\$ 15,623	M/M Speech	\$ 2,290	Mild Moderate Speech	\$ 406,661	4%	\$ 180,917	
3327 - IDEA Mental Health	\$ 62,853	AU Cost	\$ 224,148	Shortfall/ Excess Cost	\$ 5,195,069	Infant & Preschool Speech	\$ 2,992	Infant & Preschool	\$ 1,035,968	10%	\$ 460,886	
6512 - Special Ed Mental Health	\$ 361,413	** The AU Cost is taken off the top before the revenue is applied to expenditures		Transportation Excess Cost	\$ 568,456	Transportation	\$ 7,431	Infant & Preschool Speech	\$ 265,641	3%	\$ 118,179	
3385 - IDEA Early Intervention	\$ 34,422			Non Transportation Excess Cost	\$ 4,626,613	Non Transportation Expenditures	\$ 10,399,585	Non Transportation Excess Cost	\$ 4,626,613			
6510 - Infant Program	\$ 123,732					Transportation Expenditures	\$ 858,107	Transportation Excess Cost	\$ 568,456			
3313 - IDEA Basic Local Assistance Preschool	\$ 84,932					All Expenditures	\$ 11,257,692	Short Fall/ Excess Cost	\$ 5,195,069			
3315 - IDEA Preschool Grant	\$ 40,267											
3345 - IDEA Preschool SD	\$ 1,000											
3310 - IDEA Basic Local Assistance	\$ 716,699											
9240 - Transportation	\$ 289,651											
Revenue	\$ 6,286,771											

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)	2,123,231	Mild/Mod Classroom (5770 1120)	2,617,148	Mild Mod Speech (5770 3150)	365,112	Preschool Separate Classes (5730 1110)	664,828	Preschool Speech (5730 3150)	238,500	769,573
Severe Other Instructional (5750 1190)	542,545	Severe PS Sal & Benefits	127,731	Mild/Mod Translation and Sub Mileage (5770 1191)	14,851			Infant Other Instructional Services (5710 1190)	129,143			
Non Severe Other Instructional (5770 1190)	48,254	PS 4xxx & 5xxx	3,720	PS BYRD .7FTE Sal & Benefits	97,108			Preschool Translator (5730 1191)	2,000			
Severe Translation(5750 1191)	5,000	Extensive Behavior Support Specialist	59,462	PS Little .5 FTE sal & benefits	69,578			PS	13,916			
Supervision & Admin (5001 2100)	413,540			PS Cox .5 FTE Sal & benefits	72,068			PS 4xxx & 5xxx	1,653			
Library (5001 2420)	1,500			PS 4xxx & 5xxx	7,027			Preschool Psych (5730 3120)	76,964			
Mental Health Psych (5150 3120)	415,658			Mild/Moderate Psychologist (5770 3120)	431,341			Preschool Coordinator	41,618			
Severe Psychologist (5750 3120)	95,318			Mild Moderate Behavior Support Specialist	59,462							
Health Services (5001 3140)	195,356											
Severe Speech (5750 3150)	100,372											
Plant Maint & Operations (5001 8100)	161,621											
GE Credit (5770 9200)	141,424											
	-											
	-											
	2,120,588		2,314,144		3,368,584		365,112		930,122		238,500	769,573
% of total expenditures	23%		25%		36%		4%		10%		3%	
Indirect	241,318		263,345		383,338		41,549		105,846		27,141	88,534
Total Cost including Indirect	\$ 2,361,906	Extensive Support	\$ 2,577,488	MILD/MOD	\$ 3,751,921	M/M Speech	\$ 406,661	Infant/Preschool	\$ 1,035,968	Infant/Pre Speech	\$ 265,641	\$ 858,107

Indirect Cost Calculation		Expenditure Calculation		Program Specialist Calculation	
<i>The indirect calculation is completed by taking all indirect cost by resource and applying them to the % of the expenditure cost by service type. This is due to multiple service type expenditures within each resource. Transportation is applied separately as it is the only service type within that resource.</i>		<i>The expenditure calculation is completed by calculating the cost of all expenditures. It is separated by non transportation expenditures, and transportation expenditures. This is due to the need to have the cost of expenditures that are non transportation for the indirect cost calculation.</i>		<i>This calculation is done manually as Program Specialist have a Goal and Function (5060-2100) that is not split by service type within the budget reporting system.</i>	
3310	82,452	Non Transportation Expenditures	9,337,049	Program Specialist Salary and Benefits	
3313	9,770	Indirect (not transportation)	\$ 1,062,536	TC	144,135.91
3315	4,632	Expenditures (not transportation) plus indirect	10,399,585	5 - 5770	72,067.96
3327	7,230			5 - 5750	72,067.96
3345	115			LL	139,156.63
3385	3,960	Transportation Expenditures	769,573	1 - 5730	13,915.66
6500	898,565	Transportation Indirect	88,534	4 - 5750	55,662.65
6510	14,234	Transportation Expenditures plus Indirect	858,107	5 - 5770	69,578.32
6512	41,578			MB	138,726.29
Indirect (Not Transportation)	\$ 1,062,536	All Expenditures	\$ 11,257,692	.7 m/m	97,108.40
Transportation Indirect (9240)	\$ 88,534			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	\$ 392,801

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 an expert consultant in modifying the allocation model to better meet our current needs. Many options were explored
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, Behavior Support Services, Program Specialist, Materials, Curriculum, Travel & Conference, Mileage, and Indirect Cost.
D	Mild/Moderate: Teachers, Paraprofessionals, Behavior Support Services, 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.
J	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.
K	Billback: The final cost budgeted by district for the Excess Cost and Prior Year Adjustment/Credit.
L	Revenue Calculation: Recap of all revenue received from federal and state grants and apportionments.
M	AU Cost: SELPA Director, Student Data Coordinator, Senior Fiscal Specialist/Secretary, Materials, Travel, Mileage, and Dues to operate the Administrative Unit of the SELPA. The AU Cost is taken off the top before the revenue is applied to expenditures
N	Excess Cost: 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	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 by Service: This column takes the percentage from column P and multiplies it by the overall 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	February	April	June
Annual Budget Plan/ Annual Service Plan	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 coming year.	Student count for: <ul style="list-style-type: none"> • services • transportation • percentage of time in GE 	Projected Budget will be presented at February Fiscal Meeting for first look, then taken to the SELPA Governance Meeting for final approval. Projected Budget will be used for Billing in the next 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	Billing	Budget Development	Budget Development	Allocation Budget Adoption	Billing	Adopted Budget for the GCOE Board