

# ALLOCATION MODEL – 2022/2023

**Presented February 7<sup>th</sup>, 2022 for first look at the SELPA Fiscal Committee Meeting. Presented at February 15<sup>th</sup>, 2022 SELPA Governance Meeting for approval and adoption.**

## SUMMARY OF CHANGES

- Increase in excess cost is a 7% increase from 2021-2022 model
  - Step and Column largest contributor to increase
- District excess cost increases or decreases beyond 7% are tied to the student counts
  - Fall I & January SEIS Student count
- Projected revenue increase with COLA and COE contribution

## BUDGET AND BILLING CYCLE

- June: Annual Budget Plan and Annual Service Plan presented and adopted.
- October: Student data collection for services, transportation, and percentage of time in GE
- November: Prior year adjustments/credits presented once books are closed.
- December: First billing sent to district for current year.
- January 1: Districts notify GCOE of renewal of MOUs and any changes, deductions or increase in services for coming year.
- January 15<sup>th</sup>: Student data count for services, transportation, and percentage of time in GE.
- February: 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.
- April: 2nd Billing Sent to Districts Based on approved budget for current year.

## STUDENT COUNT

- The student count is averaged based on two census dates. The fall student data collection, and a January 15<sup>th</sup> data collection date.

# STUDENT COUNT AVERAGE

## Allocation Model 2022-2023 Student Number Averaging

District	DIS			Extensive Support			Mild/Moderate			Mild/Mod - Speech Only			Infant & Preschool			Infant & Preschool Speech Only			Transportation		
	Jan	Fall	Average	Jan	Fall	Average	Jan	Fall	Average	Jan	Fall	Average	Jan	Fall	Average	Jan	Fall	Average	Jan	Fall	Average
Capay	18	18	18	1	1	1	13	12	12.5	3	3	3	0	0	0	1	0	0.5	1	1	1
Hamilton	109	107	108	12	13	12.5	83	84	83.5	6	8	7	2	2	2	5	2	3.5	12	10	11
Lake	23	23	23	0	0	0	18	17	17.5	4	3	3.5	0	0	0	1	0	0.5	0	0	0
Orland	127	123	125	36	37	36.5	0	0	0	0	0	0	22	17	19.5	25	17	21	29	31	30
Plaza	15	14	14.5	1	1	1	9	9	9	5	6	5.5	0	0	0	0	0	0	0	0	0
Princeton	23	18	20.5	1	1	1	15	13	14	4	0	2	0	0	0	3	0	1.5	2	2	2
Stony Creek	9	9	9	0	0	0	7	7	7	1	1	1	1	1	1	0	1	0.5	1	1	1
Willows	219	210	214.5	22	25	23.5	129	124	126.5	41	42	41.5	7	7	7	17	7	12	30	33	31.5
Success One!	4	0	2	0	0	0	4	0	2	0	0	0	0	0	0	0	0	0	0	0	0
Walden Academy	25	22	23.5	0	0	0	14	12	13	11	14	12.5	0	0	0	0	0	0	0	0	0
Wm. Finch	32	24	28	0	0	0	31	24	27.5	1	5	3	0	0	0	0	0	0	0	0	0
	604	568	586	73	78	75.5	323	302	312.5	76	82	79	32	27	29.5	52	27	39.5	75	78	76.5

**Student Count NOTES**

Willows Total Count includes 1 Willow Creek and 2 River Valley

Orland Total Count includes 1 Durham Students, 1 for School for the Deaf plus 42 OUSD students receiving services from GCOE for DIS Services only counted once (83+1+1+42)

Hamilton Total Count includes 1 Durham Student

# REVENUE

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<b><u>REVENUE CALCULATION</u></b>	
6500 - AB602	\$ 2,028,271
6500 - Property Tax	\$ 1,568,816
6500 - SDC Transfer	\$ 845,715
6500 - Contribution from Unrestricted	\$ 129,000
3327 - IDEA Mental Health	\$ 62,853
6512 - Special Ed Mental Health	\$ 361,413
3385 - IDEA Early Intervention	\$ 34,422
6510 - Infant Program	\$ 123,732
3313 - IDEA Basic Local Assistance Preschool	\$ 84,932
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

<b>P</b>		<b>Q</b>		<b>R</b>
<u>EXPENDITURES</u>		<u>% of EXPENDITURES</u>		<u>EXCESS COST BY SERVICE</u>
DIS	\$ 2,361,906	23%		\$ 1,050,775.02
Extensive Support	\$ 2,577,488	25%		\$ 1,146,684.40
Mild Moderate	\$ 3,751,921	36%		\$ 1,669,171.16
Mild Moderate Speech	\$ 406,661	4%		\$ 180,917.11
Infant & Preschool	\$ 1,035,968	10%		\$ 460,885.87
Infant & Preschool Speech	\$ 265,641	3%		\$ 118,179.44
Non Transportation Expenditures	\$ 10,399,585	Non Transportation Excess Cost		\$ 4,626,613
Transportation Expenditures	\$ 858,107	Transportation Excess Cost		\$ 568,456
All Expenditures	\$ 11,257,692	Short Fall/ Excess Cost		\$ 5,195,069

## SUMMARY OF REVENUE DIFFERENCE BY OBJECT CODE

		2021-2022	2022-2023	CALC: 5-3
		Budget	Budget	2022-2023
		Alloc	Alloc	Differenc
		Differenc		
8097	PROPERTY TAX TRNSF - SP ED	1,468,281	1,568,816	100,535
8181	SPEC ED ENTITLEMENT - COE ONLY	776,761	801,631	24,870
8182	SPEC ED DISCRETIONARY GRANTS	138,542	138,542	
8311	OTHER STATE APPORT - CURR YR	1,902,678	2,152,003	249,325
8590	ALL OTHER STATE REVENUE	347,346	361,413	14,067
8710	TUITION	4,357,261	4,626,613	269,352
8781	ALL OTHER TRANSFERS FROM DIST	494,821	568,456	73,635
8791	TRANSFER OF APPORT FROM DIST	796,760	845,715	48,955
8980	CONTRIB FROM UNRESTRICT - CY	289,651	418,651	129,000
TOTAL: 8xxx		10,572,101	11,481,840	909,739



# STEP AND COLUMN INCREASE

		2021-2022	2022-2023	Difference
1100	TEACHERS SALARIES	1,775,751	1,809,121	33,370
1110	SUBSTITUTE TEACHER SALARIES	68,263	70,702	2,439
1200	CERTIF PUPIL SUPPORT SALARIES	945,415	1,032,247	86,832
1300	CERTIF SUPERV & ADM SALARIES	135,448	141,078	5,630
1900	OTHER CERTIF SALARIES	302,016	318,198	16,182
	TOTAL: 1xxx	3,226,893	3,371,346	144,453
2100	INSTR AIDES SALARIES	1,454,141	1,558,347	104,206
2110	SUBSTITUTE INSTRUCTIONAL AIDES	106,651	120,284	13,633
2200	CLASSIF SUPPORT SALARIES	571,235	581,291	10,056
2300	CLASSIFIED SUPERV & ADM SALARY	65,999	76,095	10,096
2400	CLERICAL, TECHNICAL & OFFICE	222,478	228,359	5,881
2900	OTHER CLASSIFED SALARIES	165,212	198,947	33,735
	TOTAL: 2xxx	2,585,716	2,763,323	177,607
3101	STRS CERTIFICATED	535,377	518,038	17,339-
3201	PERS CERTIFICATED	53,323	83,564	30,241
3202	PERS CLASSIFIED	581,297	660,808	79,511
3301	OASDI/MEDICARE CERTIFICATED	60,260	67,335	7,075
3302	OASDI/MEDICARE CLASSIFIED	197,807	211,392	13,585
3401	HEALTH & WELFARE CERTIFICATED	543,112	563,595	20,483
3402	HEALTH & WELFARE CLASSIFIED	629,184	764,971	135,787
3501	UI CERTIFICATED	1,614	1,687	73
3502	UI CLASSIFIED	1,293	1,383	90
3601	WC CERTIFICATED	105,196	71,471	33,725-
3602	WC CLASSIFIED	84,297	58,585	25,712-
3751	OPEB, ACTIVE EE'S CERTIFICATED	32,273	33,714	1,441
3752	OPEB, ACTIVE EE'S CLASSIFIED	25,858	27,633	1,775
	TOTAL: 3xxx	2,850,891	3,064,176	213,285

## EXCESS COST

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<u>EXCESS COST</u>	
Revenue	\$ 6,286,771
Expenditures	\$ 11,257,692
AU Cost	\$ 224,148
Shortfall/ Excess Cost	\$ 5,195,069
Transportation Excess Cost	\$ 568,456
Non Transportation Excess Cost	\$ 4,626,613

# COMPARISON FROM PRIOR YEAR

## 2021/2022 EXCESS COST

## 2022/2023 EXCESS COST

A	I	L	M
DISTRICT	Excess Cost	Prior Year Adjustment (19-20)	Billback for 2021-2022
CAPAY	\$ 117,307	\$ -	\$ 117,307
HAMILTON	\$ 858,387	\$ (167,713)	\$ 690,674
LAKE	\$ 145,962	\$ -	\$ 145,962
ORLAND	\$ 1,149,935	\$ -	\$ 1,149,935
PLAZA	\$ 75,118	\$ -	\$ 75,118
PRINCETON	\$ 135,328	\$ 54,825	\$ 190,153
STONY CREEK	\$ 79,948	\$ -	\$ 79,948
WILLOWS	\$ 1,890,327	\$ -	\$ 1,890,327
SUCCESS ONE!	\$ 25,008	\$ -	\$ 25,008
WALDEN ACAD	\$ 138,419	\$ -	\$ 138,419
Wm FINCH	\$ 236,342	\$ -	\$ 236,342
<b>TOTALS</b>	<b>\$ 4,852,081</b>	<b>\$ (112,888)</b>	<b>\$ 4,739,193</b>

A	I	J	K
District	Excess Cost	Prior Year Adjustment (20-21)	Billback for 2022-2023
CAPAY	\$ 130,028	\$ -	\$ 130,028
HAMILTON	\$ 968,997	\$ (13,520)	\$ 955,477
LAKE	\$ 144,227	\$ -	\$ 144,227
ORLAND	\$ 1,368,906	\$ -	\$ 1,368,906
PLAZA	\$ 101,856	\$ -	\$ 101,856
PRINCETON	\$ 150,656	\$ -	\$ 150,656
STONY CREEK	\$ 80,368	\$ -	\$ 80,368
WILLOWS	\$ 1,891,596	\$ -	\$ 1,891,596
SUCCESS ONE!	\$ 14,269	\$ -	\$ 14,269
WALDEN ACAD	\$ 140,202	\$ -	\$ 140,202
Wm FINCH	\$ 203,965	\$ -	\$ 203,965
<b>TOTALS</b>	<b>\$ 5,195,069</b>	<b>\$ (13,520)</b>	<b>\$ 5,181,549</b>