

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 February each year and adopted in March or April 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, Extensive Support Psychologist, Clinicians, School Nurse, Health Aides, Extensive Support 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, Interpreters, Non-public Schools, as well as GE Credit, Deferred and Restricted Maintenance (Goal 5750,5770,5150,5001 and Function 1180,1190,1191,2100,2420,3120,3140,3150,8100,9200)
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.
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	Final Total Cost: The final cost budgeted by district for the Excess Cost 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.

24-25 Allocation Model - DRAFT (03.26.24)

A	B		C		D		E		F		G		H		I
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
CAPAY	27.5	\$ 83,855	1.0	\$ 19,387	18.5	\$ 124,821	7.0	\$ 20,997	1.0	\$ 14,560	0.0	\$ -	1.0	\$ 6,243.44	\$ 269,862.77
HAMILTON	126.5	\$ 385,731	9.0	\$ 174,480	94.5	\$ 637,598	10.0	\$ 29,996	4.0	\$ 58,240	9.0	\$ 20,656.87	8.0	\$ 49,947.50	\$ 1,356,649.37
LAKE	26.0	\$ 79,281	0.0	\$ -	13.5	\$ 91,085	12.0	\$ 35,996	1.0	\$ 14,560	0.0	\$ -	1.0	\$ 6,243.44	\$ 227,165.01
ORLAND	136.5	\$ 416,224	34.0	\$ 659,147	0.0	\$ -	0.0	\$ -	20.5	\$ 298,479	39.5	\$ 90,660.73	24.5	\$ 152,964.22	\$ 1,617,474.25
PLAZA	15.0	\$ 45,739	1.0	\$ 19,387	9.0	\$ 60,724	5.0	\$ 14,998	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 140,847.29
PRINCETON	19.5	\$ 59,461	1.0	\$ 19,387	10.0	\$ 67,471	7.5	\$ 22,497	0.0	\$ -	1.0	\$ 2,295.21	1.0	\$ 6,243.44	\$ 177,353.73
STONY CREEK	7.5	\$ 22,869	0.0	\$ -	6.5	\$ 43,856	1.0	\$ 3,000	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 69,724.99
WILLOWS	224.0	\$ 683,034	24.0	\$ 465,280	130.5	\$ 880,492	40.0	\$ 119,985	12.5	\$ 181,999	17.0	\$ 39,018.54	26.5	\$ 165,451.09	\$ 2,535,260.12
SUCCESS ONE!	10.5	\$ 32,017	0.0	\$ -	10.5	\$ 70,844	0.0	\$ -	0.0	\$ -	0.0	\$ -	1.0	\$ 6,243.44	\$ 109,104.84
WALDEN ACAD	31.0	\$ 94,527	0.0	\$ -	15.5	\$ 104,580	15.5	\$ 46,494	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 245,600.77
Wm FINCH	27.0	\$ 82,330	0.0	\$ -	27.0	\$ 182,171	0.5	\$ 1,500	0.0	\$ -	0.0	\$ -	1.0	\$ 6,243.44	\$ 272,244.00
TOTALS	651.0	\$ 1,985,066	70.0	\$ 1,357,068	335.5	\$ 2,263,641	98.5	\$ 295,464	39.0	\$ 567,837	66.5	\$ 152,631	64.00	\$ 399,580.00	\$ 7,021,287.16

N	
Revenue	
Revenue	\$ 5,814,561
Expenditures	\$ 12,835,848
Excess Cost	\$ 7,021,287

O	
EXCESS COST RATE PER STUDENT	
DIS	\$ 3,049
Ext Supp	\$ 19,387
M/M	\$ 6,747
M/M Speech	\$ 3,000
Preschool	\$ 14,560
Preschool Speech	\$ 2,295
Transportation	\$ 6,243

P		Q	R
Total Expenditures		% of Expenditure	Excess Cost
DIS	\$3,584,634	30%	\$ 1,985,066
Ext Supp	\$2,450,594	20%	\$ 1,357,068
M/M	\$4,087,685	34%	\$ 2,263,641
M/M Speech	\$533,548	4%	\$ 295,464
Preschool	\$1,025,401	9%	\$ 567,837
Preschool Speech	\$275,622	2%	\$ 152,631
Non Transportation Expenditures	\$11,957,484		\$ 6,621,707
Total Transportation Expenditures	\$878,364	Transportation Excess	\$ 399,580
Total Expenditures	\$12,835,848	Total Excess Cost	\$ 7,021,287

Student Count Note:

Willows Total Count includes 1-2 private school students and 1 BASES student

Orland Total Count includes 1 Durham DHH Program student, 1 Fremont School for the Deaf Adult Program student, and 42-43 OUSD students receiving services from GCOE for DIS Services (APE, OT, DHH, ERMHS, Behavior Support) only counted once

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 - 9240
NPS (5750 1180)	\$ -	Extensive Support Classes (5750 1110)	\$ 2,112,825.00	Mild/Mod Classroom (5770 1120)	\$ 2,977,708.00	Mild Mod Speech (5770 3150)	\$ 514,392.00	Preschool Separate Classes (5730 1110)	\$ 715,858.00	Preschool Speech (5730 3150)	\$ 265,726.00	\$ 812,954.00
Extensive Support Other Instructional (5750 1190)	\$ 690,084.00	PS Cox .55 FTE Sal & Benefits	\$ 91,313.75	Mild/Mod Translation and Sub Mileage (5770 1191)	\$ 21,161.00			Infant Other Instructional Services (5710 1190)	\$ 123,475.00			
Non Extensive Support Other Instructional (5770 1190)	\$ 134,869.00	PS Little .2 FTE sal & benefits	\$ 33,624.80	PS Cox .45 FTE Sal & Benefits	\$ 74,711.25			Preschool Translator (5730 1191)	\$ 2,000.00			
Extensive Support Translation(5750 1191)	\$ 5,000.00	PS Taylor .2 FTE Sal & benefits	\$ 28,308.20	PS Little .7 FTE sal & benefits	\$ 117,686.80			Preschool Plant Maint (5730 8100)	\$ 4,860.00			
Supervision & Admin (5001 2100)	\$ 632,194.00	PS 4xxx & 5xxx	\$ 4,876.67	PS Taylor .75 FTE Sal & benefits	\$ 106,155.75			PS 4xxx & 5xxx	\$ 770.00			
ESY	\$ 53,063.00	New Education Specialist (OHS Adult Trans)	\$ 91,660.27	PS 4xxx & 5xxx	\$ 4,876.67			Preschool Psych (5730 3120)	\$ 82,413.00			
SELPA AU (5001 2200)	\$ 301,576.00			Mild/Moderate Psychologist (5770 3120)	\$ 617,655.00			PS Little .1 FTE sal & benefits	\$ 16,812.40			
Library (5001 2420)	\$ 1,800.00			Mild/Moderate Operation (5770 1110)	\$ 250.00			PS Taylor .05 FTE sal & benefits	\$ 7,077.05			
Mental Health Psych (5150 3120)	\$ 780,281.00			20% Capay Ed Specialist (5770 1120)	\$ 20,717.67			Prek Coordinator (5730 2100)	\$ 35,320.00			
Extensive Support Psychologist (5750 3120)	\$ 119,073.00											
Health Services (5750 3140)	\$ 207,496.00											
Extensive Support Speech (5750 3150)	\$ 126,127.00											
Plant Maint & Operations (5001 8100)	\$ 181,920.00											
GE Credit (5770 9200)	\$ 170,000.00											
Supervision Materials (5770 2100)	\$ 450.00											
St Spec School (5001 9200) DHH BM	\$ 6,500.00											
BASES - 1 student @182 days x \$250	\$ 45,500.00											
	\$ 3,455,933.00		2,362,608.69		\$ 3,940,922.14		\$ 514,392.00		988,585.45		265,726.00	812,954.00
% of total expenditures	30%		20%		34%		4%		9%		2%	
Indirect	\$ 128,701.36		\$ 87,985.20		\$ 146,762.70		\$ 19,156.32		\$ 36,815.61		\$ 9,895.82	\$ 65,410.00
Total Cost Including Indirect	\$ 3,584,634.36	Extensive Support	2,450,593.89	MILD/MOD	\$ 4,087,684.83	M/M Speech	533,548.32	Infant/Preschool	1,025,401.06	Infant/Pre Speech	275,621.82	878,364.00

Expenditure Calculation	
Non Transportation Expenditures	\$ 11,528,167.00
Total Indirect (not Transportation)	\$ 429,317.00
Total Expenditures (not transportation)	\$ 11,957,484.00
Transportation Expenditures	\$ 812,954.00
Transportation Indirect	\$ 65,410.00
Total Transportation Expenditures	\$ 878,364.00
Total Expenditures	\$ 12,835,848.00

Indirect Cost Calculation		8.75%
6500	\$ 346,429.00	
3385	\$ 2,770.00	
6510	\$ 11,120.00	
3313	\$ 6,834.00	
3315	\$ 3,280.00	
3345	\$ 80.00	
3310	\$ 58,663.00	
6515	\$ 141.00	
Total Indirect (Not Transportation)	\$ 429,317.00	
Transportation Indirect (9240)	\$ 65,410.00	

Revenue Calculation	
6500 - Special Education (Base + PS/RS, LI, OOH, SDC)	\$ 4,305,612.00
3385 - IDEA Early Intervention (Infant)	\$ 34,422.00
6510 - Infant Program	\$ 138,204.00
3313 - IDEA Basic Local Assistance Preschool	\$ 84,932.00
3315 - IDEA Preschool Grant	\$ 40,763.00
3345 - IDEA Preschool SD	\$ 1,000.00
3310 - IDEA Basic Local Assistance	\$ 729,095.00
9240 - Transportation (incl Home to School)	\$ 478,784.00
6515 - IDEA Infant	\$ 1,749.00
Total Revenue	\$ 5,814,561.00
Total Expenditures	\$ 12,835,848.00
Short Fall / Total Excess Cost	\$ 7,021,287.00
Transportation Excess Cost	\$ 399,580.00
Non Transportation Excess Cost	\$ 6,621,707.00

Total 6500 Revenue (AB602): \$ 4,740,272.57
OUSD Portion (6500) \$ 1,882,458.74
Total 3310 Revenue: \$ 1,294,286.00
OUSD Portion (3310) \$ 480,259.00

Program Specialist Calculation (5060-2100)	
Program Specialist Salary and Benefits	
TC - 2008	\$ 166,025.00
.55 - 5750	\$ 91,313.75
.45 - 5770	\$ 74,711.25
LL - 1181	\$ 168,124.00
.1 - 5730	\$ 16,812.40
.2 - 5750	\$ 33,624.80
.7 - 5770	\$ 117,686.80
CT - 2626	\$ 141,541.00
.05 5730	\$ 7,077.05
.2 5750	\$ 28,308.20
.75 5770	\$ 106,155.75
Total FTE PreK	0.15
Total FTE Extensive S	0.95
Total FTE MM	1.9
% FTE PreK	5%
% FTE Extensive Supj	32%
% FTE Mild/Mod	63%
PS 4xxx-5xxx	
Cost	\$ 15,400.00
Preschool	\$ 770.00
Extensive Support	\$ 4,876.67
Mild/Mod	\$ 9,753.33
Total PS Cost	\$ 491,090.00

Glenn County SELPA Budget and Billing Cycle

May	October	November	December	January to February SELPA	February 15	February	March	April	May
SELPA approval to submit 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 	End of Year Forms Maintenance of Effort Table 8 Subsequent Year Tracking Forms	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 the following school year	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 following school year.	Second draft projected allocation model presented at SELPA Governance Meeting for approval.	2 nd Billing Sent to Districts Based on Projected Budget	SELPA approval to submit Annual Budget Plan/ Annual Service Plan
GCOE Board Approval	Closing of Prior Fiscal Year Books		Budget Development	Budget Development	Districts have 15 days to respond to SEIS data		Revenue reported by LEA provided to LEAs.		GCOE Board Approval