

22-23 DRAFT ALLOCATION MODEL
Draft - Presented at SELPA Governance 3.14.22

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	\$ 31,635	1.0	\$ 14,886	12.5	\$ 65,439	3.0	\$ 6,734	0.0	\$ -	0.5	\$ 1,466.20	1.0	\$ 7,431	\$ 127,591	\$ -	\$ 127,591
HAMILTON	108.0	\$ 189,808	12.5	\$ 186,074	83.5	\$ 437,135	7.0	\$ 15,712	2.0	\$ 30,625	3.5	\$ 10,263.41	11.0	\$ 81,739	\$ 951,357	\$ (13,520)	\$ 937,837
LAKE	23.0	\$ 40,422	0.0	\$ -	17.5	\$ 91,615	3.5	\$ 7,856	0.0	\$ -	0.5	\$ 1,466.20	0.0	\$ -	\$ 141,359	\$ -	\$ 141,359
ORLAND	125.0	\$ 219,685	36.5	\$ 543,336	0.0	\$ -	0.0	\$ -	19.5	\$ 298,597	21.0	\$ 61,580.45	30.0	\$ 222,924	\$ 1,346,122	\$ -	\$ 1,346,122
PLAZA	14.5	\$ 25,483	1.0	\$ 14,886	9.0	\$ 47,116	5.5	\$ 12,345	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 99,831	\$ -	\$ 99,831
PRINCETON	20.5	\$ 36,028	1.0	\$ 14,886	14.0	\$ 73,292	2.0	\$ 4,489	0.0	\$ -	1.5	\$ 4,398.60	2.0	\$ 14,862	\$ 147,956	\$ -	\$ 147,956
STONY CREEK	9.0	\$ 15,817	0.0	\$ -	7.0	\$ 36,646	1.0	\$ 2,245	1.0	\$ 15,313	0.5	\$ 1,466.20	1.0	\$ 7,431	\$ 78,918	\$ -	\$ 78,918
WILLOWS	214.5	\$ 376,980	23.5	\$ 349,819	126.5	\$ 662,247	41.5	\$ 93,149	7.0	\$ 107,188	12.0	\$ 35,188.83	31.5	\$ 234,070	\$ 1,858,643	\$ -	\$ 1,858,643
SUCCESS ONE!	2.0	\$ 3,515	0.0	\$ -	2.0	\$ 10,470	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 13,985	\$ -	\$ 13,985
WALDEN ACAD	23.5	\$ 41,301	0.0	\$ -	13.0	\$ 68,057	12.5	\$ 28,057	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 137,415	\$ -	\$ 137,415
Wm FINCH	28.0	\$ 49,209	0.0	\$ -	27.5	\$ 143,967	3.0	\$ 6,734	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 199,910	\$ -	\$ 199,910
TOTALS	586.0	\$ 1,029,884	75.5	\$ 1,123,887	312.5	\$ 1,635,986	79.0	\$ 177,320	29.5	\$ 451,723	39.5	\$ 115,830	76.5	\$ 568,456	\$ 5,103,087	\$ (13,520)	\$ 5,089,567

L	M	N	O	P	Q	R	
REVENUE CALCULATION	AU COST	EXCESS COST	EXCESS COST RATE PER STUDENT	EXPENDITURES	% of EXPENDITURES	EXCESS COST BY SERVICE	
6500 - AB602	\$ 2,124,239	SELPA Director .5 FTE \$ 102,867	Revenue \$ 6,378,753	DIS \$ 2,361,906	23%	\$ 1,029,884	
6500 - Property Tax	\$ 1,638,117	Student Data Coordinator .45 FTE \$ 63,599	Expenditures \$ 11,257,692	Extensive Support \$ 2,577,488	25%	\$ 1,123,887	
6500 - SDC Transfer	\$ 845,715	Senior Fiscal Specialist .40 FTE \$ 47,883		Mild Moderate \$ 3,751,921	36%	\$ 1,635,986	
6500 - Contribution from Unrestricted	\$ 129,000	Materials, Travel, Mileage, Dues \$ 9,800	AU Cost \$ 224,148	Mild Moderate Speech \$ 406,661	4%	\$ 177,320	
3327 - IDEA Mental Health	\$ 62,853	AU Cost \$ 224,148		Infant & Preschool \$ 1,035,968	10%	\$ 451,723	
6512 - Special Ed Mental Health	\$ 361,413	** The AU Cost is taken off the top before the revenue is applied to expenditures	Shortfall/ Excess Cost \$ 5,103,087	Infant & Preschool Speech \$ 265,641	3%	\$ 115,830	
3385 - IDEA Early Intervention	\$ 34,422		Transportation Excess Cost \$ 568,456	Transportation \$ 7,431	Non Transportation Expenditures \$ 10,399,585	Non Transportation Excess Cost	\$ 4,534,631
6510 - Infant Program	\$ 123,732						
3313 - IDEA Basic Local Assistance Preschool	\$ 84,932				Transportation Expenditures \$ 858,107	Transportation Excess Cost	\$ 568,456
3315 - IDEA Preschool Grant	\$ 40,267						
3345 - IDEA Preschool SD	\$ 1,000						
3310 - IDEA Basic Local Assistance	\$ 643,412				All Expenditures \$ 11,257,692	Short Fall/ Excess Cost	\$ 5,103,087
9240 - Transportation	\$ 289,651						
Revenue	\$ 6,378,753						

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