

**Council of Superintendents
Solano County SELPA**

Subject: Agenda

Meeting Date: September 1, 2023

Agenda Item: 2.0. Approval of Agenda

Type: Action

Recommended Action: It is requested that the Council of Superintendents approve the September 1, 2023, agenda as presented.

Introduction:	Notes:

Protocol:

- Public Comment
- Board Discussion
- Motion
- Second
- Vote



Solano County Special Education Local Plan Area

Participants:
Benicia Unified School District
Dixon Unified School District
Fairfield-Suisun Unified School District
Travis Unified School District
Vacaville Unified School District
Solano County Office of Education

COUNCIL OF SUPERINTENDENTS (COS) SPECIAL MEETING

Friday, September 1, 2023

9:30 – 11:00 a.m.

Solano County Office of Education – Boardroom
5100 Business Center Drive
Fairfield, CA 94534

1. **Call to Order & Pledge of Allegiance** **Action**
2. **Approval of Agenda** **Action**
3. **Public Comment**
Members of the public wishing to address any item listed on the agenda are asked to submit a Request to Speak form to the Assistant Superintendent of the SELPA at the opening of the meeting. Speakers are requested to limit their comments to three (3) minutes. Public comment will be limited to a combined total of 15 minutes.
4. **SELPA Business**
 - 4.1. Fiscal Crisis & Management Assistance Team (FCMAT) Presentation **Presentation**
on the Cost of SCOE-Operated Programs
 - 4.2. Action on FCMAT Recommendations **Action**
5. **Advance Planning** **Information**
6. **Adjournment**

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access SELPA public meetings, to access written documents being discussed at the meetings, or to otherwise participate at SELPA public meetings, please contact the SELPA office at (707) 399-4460. Notification at least 72 hours prior to the meeting will enable the SELPA to make reasonable arrangements to ensure accessibility to the meeting and to provide any required accommodations, auxiliary aids, or services.

Any writings or documents that are public records and are provided to the Council of Superintendents regarding an item on this agenda will be made available for public inspection in the Solano County SELPA office located at 5100 Business Center Dr., Fairfield, CA, during normal business hours. In addition, such writings and documents may be posted on the SELPA's website at www.SolanoCountySELPA.net.

**Council of Superintendents
Solano County SELPA**

Subject: SELPA Business

Meeting Date: September 1, 2023

Agenda Item: 4.1. Fiscal Crisis & Management Assistance Team (FCMAT) Presentation on the Cost of SCOE-Operated Programs

Type: Presentation

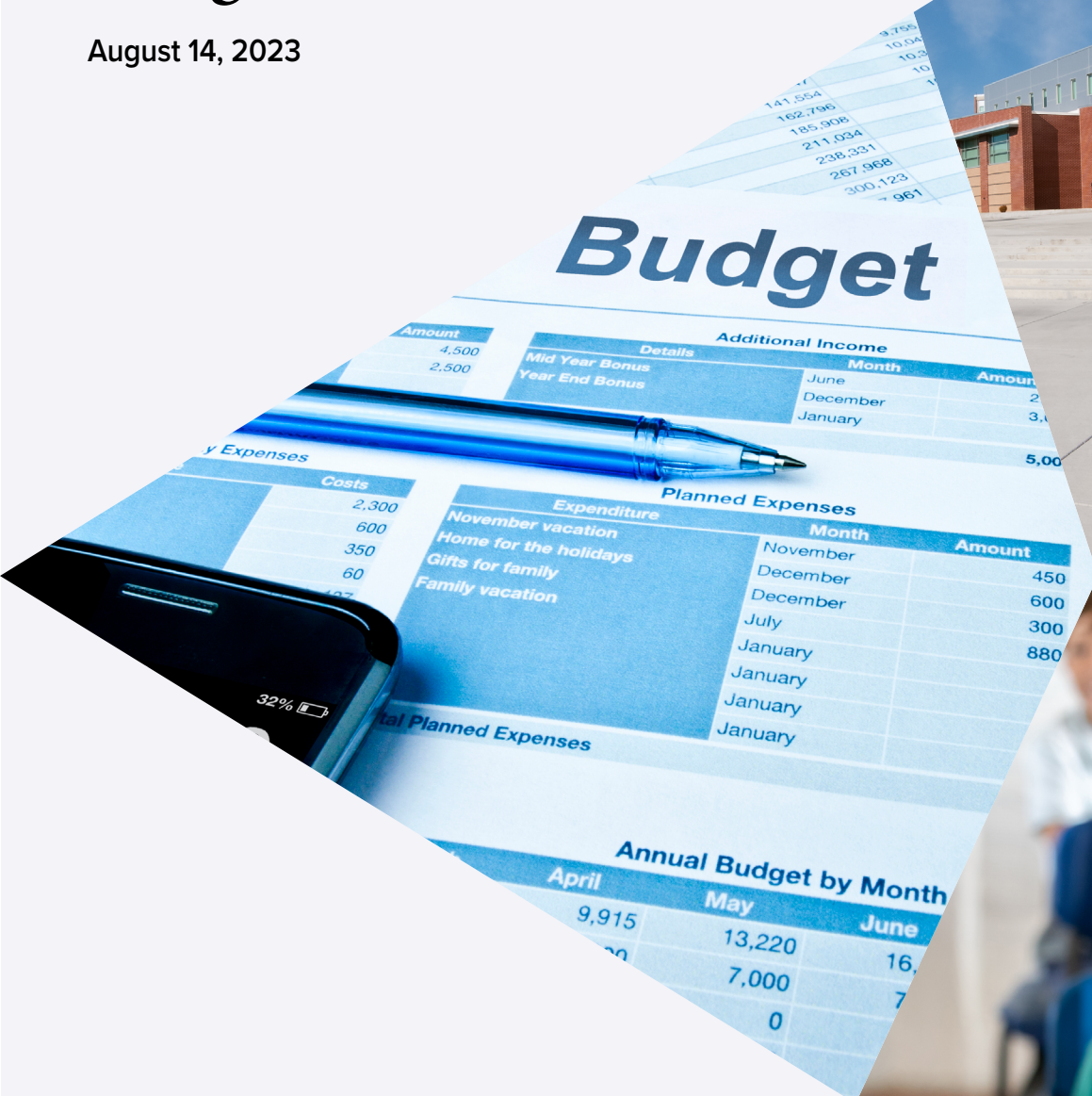
<p>Introduction:</p> <ul style="list-style-type: none">• Carolynne Beno, Ed.D., CFE - Intervention Specialist, and Tami Montero, CFE - Chief Analyst, will present FCMAT's study of the cost of SCOE-operated programs.	<p>Notes:</p> <p>See attached FCMAT report and presentation slides.</p>
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FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Budget Review

August 14, 2023



Solano County Special Education Local Plan Area

Michael H. Fine
Chief Executive Officer

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

August 14, 2023

Andrew Ownby, SELPA Assistant Superintendent
Solano County SELPA
5100 Business Center Drive
Fairfield, CA 94534

Dear Assistant Superintendent Ownby:

In February 2023, the Solano County Special Education Local Plan Area (SELPA) and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to analyze budget information for the programs operated by the Solano County Office of Education (SCOE). The agreement stated that FCMAT would perform the following:

1. Provide clarification of the actual costs of classes and related services for programs operated by SCOE and make recommendations on how to provide districts with more detailed and informative budget information.
2. Recommend an equitable and fair process for a program transfer in the event that a member district decides to operate a county-office operated program.

This report contains the study team's findings and recommendations.

FCMAT appreciates the opportunity to serve the Solano County SELPA and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,



Michael H. Fine
Chief Executive Officer

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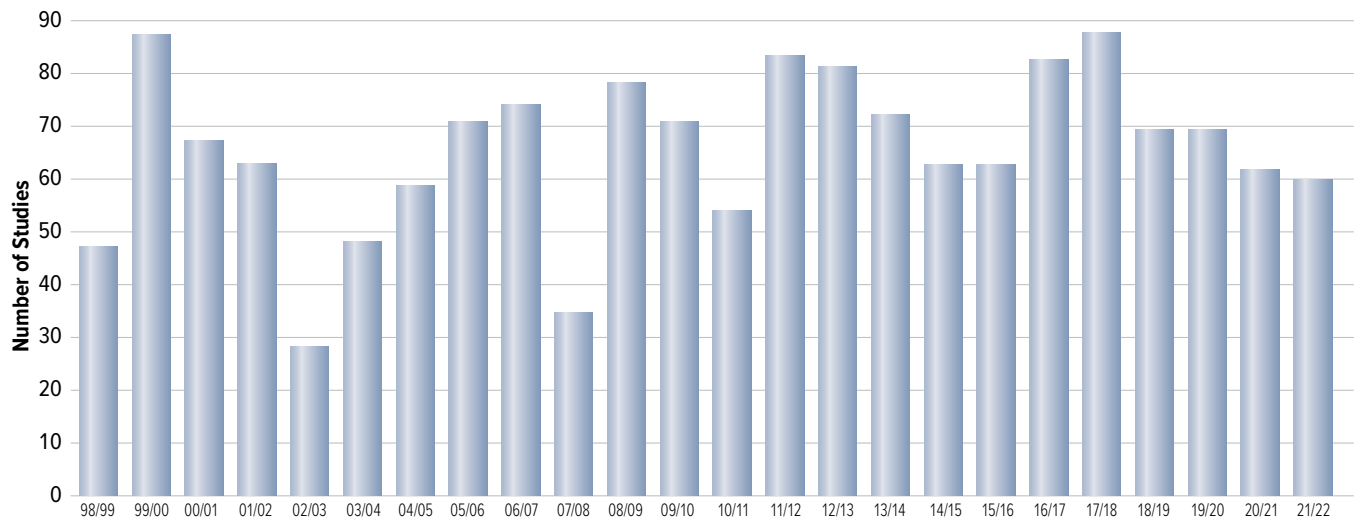
About FCMAT

FCMAT’s primary mission is to assist California’s local TK-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT’s fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT’s data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state superintendent of public instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

Studies by Fiscal Year



FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of TK-14 LEAs and the implementation of major educational reforms. FCMAT also develops and provides numerous publications, software tools, workshops and professional learning opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. AB 1115 in 1999 codified CSIS’ mission.

ABOUT FCMAT

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

On September 17, 2018 AB 1840 was signed into law. This legislation changed how fiscally insolvent districts are administered once an emergency appropriation has been made, shifting the former state-centric system to be more consistent with the principles of local control, and providing new responsibilities to FCMAT associated with the process.

Since 1992, FCMAT has been engaged to perform more than 1,400 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Michael H. Fine, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

The Solano County Special Education Local Plan Area (SELPA) is a multidistrict/county office SELPA composed of the Solano County Office of Education (SCOE) and the following five local educational agencies (LEAs):

- Benicia Unified School District
- Dixon Unified School District
- Fairfield-Suisun Unified School District
- Travis Unified School District
- Vacaville Unified School District

These LEAs are joined together to provide for the coordinated delivery of programs and services to students with disabilities.

In February 2023, the Solano County SELPA and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to analyze budget information for the programs operated by the SCOE. The study agreement specifies that FCMAT will perform the following.

1. Provide clarification of the actual costs of classes and related services for programs operated by SCOE and make recommendations on how to provide districts with more detailed and informative budget information.
2. Recommend an equitable and fair process for a program transfer in the event that a member district decides to operate a county-office operated program.

Study and Report Guidelines

FCMAT visited the SCOE on May 9 and 10, 2023, to conduct interviews with staff from the Solano County SELPA and the SCOE Business Services Department, and a group from each SELPA member LEA, which included staff such as the superintendent, chief business official and special education director. Following fieldwork, FCMAT conducted follow-up video interviews through June 9, 2023, and reviewed and analyzed data and documents. This report is the result of those activities.

FCMAT's reports focus on systems and processes that may need improvement. Those that may be functioning well are generally not commented on in FCMAT's reports. In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Study Team

The study team was composed of the following members:

Carolynne Beno, Ed.D., CFE
FCMAT Intervention Specialist

Tami Montero, CFE
FCMAT Intervention Specialist

Leonel Martínez
FCMAT Technical Writer

All team members reviewed the draft report to confirm accuracy and achieve consensus on the final recommendations.

Executive Summary

The Solano County SELPA maintains a continuum of services, operated locally and through nonpublic schools and agencies, to meet the special education needs of the member LEAs' students. The SELPA's local programs include district base programs, SCOE regional programs and district regional programs. Regional programs are available to all students with individualized education programs (IEPs) in the SELPA. The SCOE regional programs, which include regional classes and services, are the subject of this study.

SCOE Regional Program Costs

During interviews, all SELPA member districts reported additional detail is needed in the SCOE special education budget to better understand the cost of individual classes within a regional program. FCMAT found the SCOE has added detail and adapted certain information presented in their special education budget in response to district requests. However, the SCOE regional program costs are reported at the program level (i.e., for the 44 classes in the extensive support needs program) and are not available for individual classes within a program through the budget or another format such as an Excel spreadsheet. These SCOE regional class programs serve district students, and most of the SELPA's off-the-top funding used to operate these programs is district-generated Assembly Bill 602 (AB 602) revenue; therefore, regional class program costs should be available at the level of detail desired by the districts (for each individual class).

FCMAT attempted to isolate the cost of an individual class within a SCOE regional class program by comparing information provided by the SCOE (e.g., regional class program budgets, the Related Services Working Spreadsheet, position control reports, etc.) with its general ledger, but was unable to do so. The SCOE uses the base Standardized Account Code Structure (SACS) account string, adding a locally defined four-digit management code to the end indicating the type of SCOE special education program. The SCOE uses the school field in the account string to identify the location of regional class programs by school level within a district (elementary or secondary) but does not identify individual classes using this field (i.e., the individual cost of the Alamo I extensive support needs class in Vacaville Unified, which is one class in a 44-class program). FCMAT found not all regional class program expenditures are coded with a school field. Therefore, FCMAT could not use the SCOE's general ledger to link every expenditure to even the school level (elementary or secondary) in a district within a regional class program. The SCOE should assign a unique school code to identify the location of each individual class within a regional program, such as the ESN program, so the cost of each class could be queried using Escape Technology software for regular reporting to the GFC and COS.

FCMAT analyzed the SCOE regional program budgets for classes and services and proposed a revised format for the SCOE regional class program-level budgets (see Appendix D). The SELPA should create a special focus committee (SFC), led by the SELPA assistant superintendent and including the chief business official from each SELPA member LEA, to evaluate FCMAT's suggestions and determine a new format and the information to be included in the SCOE regional class program-level and individual class-level budgets. The SFC could also recommend how to reformat the SCOE regional service budgets and consider FCMAT's suggestions regarding the SACS account string.

Budget Development and Monitoring

FCMAT found the SCOE follows the SELPA Budget Development Calendar for annual adoption of their regional program budget. Additional items not in the SELPA Budget Development Calendar, such as evaluating SCOE regional program enrollment projections and determining staffing changes, are discussed during Governance and Finance Committee (GFC) and Council of Superintendents (COS) meetings but are

EXECUTIVE SUMMARY

not always formally considered for approval by the COS. The SELPA should follow a consistent process annually to monitor SCOE regional program implementation, assess program needs and goals, evaluate enrollment, and consider class and staffing changes for the next school year. Items such as SCOE regional program class and staffing changes should always be formally considered for approval by the COS. Accordingly, FCMAT suggests a revised SELPA Budget Development Calendar, which is included in the “Budget Development and Monitoring for SCOE Regional Programs” section of this report.

FCMAT found the COS has not consistently required the SCOE to submit proposed budget revisions to the COS for consideration and possible approval. Instead, the SCOE requests additional funding during budget development in anticipation of revisions to its regional program budget resulting from items such as changes to employee compensation and staffing during the year. Therefore, the SCOE budget presented during budget development may be overreported in certain object codes in anticipation of increases that may or may not occur. SELPA member districts could better anticipate the amount of special education funds they will receive after regionalized services are funded if the budget revisions were consistently discussed by the GFC and considered by the COS. The Solano County SELPA Procedural Manual states, “in the event SCOE requires a budget augmentation during the fiscal year for these programs, approval will be sought through the COS.” This policy should be followed; however, as a regional program operator, the SCOE may need some autonomy to make certain budget revisions to meet student need without returning to the COS for approval. Accordingly, the COS could adopt a policy allowing SCOE to make budget revisions as needed if they cumulatively do not exceed a certain dollar amount set by the COS during the year (e.g., \$150,000, the amount in the SCOE regional program budget’s 3% reserve, etc.).

Findings and Recommendations

Context – Solano County SELPA

SELPA

In 1977, all school districts and county school offices in California were required to form geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region's boundaries. Each region became known as a SELPA.

Today, there are over 130 SELPAs in the state. The SELPA governance structures vary in form, including models of the following types:

- Multidistrict.
- Multidistrict/county office.
- Single district.
- Multidistrict/multicounty.
- SELPAs with joint powers agreements.
- Charter only.

The Solano SELPA is a multidistrict/county office SELPA.

SELPAs facilitate high quality educational programs and services for students with disabilities and training for parents and educators. The SELPA fosters coordination between general and special education for prevention and early intervention of suspected disabilities. The SELPA also ensures appropriate education services for students with disabilities by working cooperatively with other public and private agencies to support a full complement of special education services for students. Each SELPA has a Local Plan describing items such as policies and procedures, how special education services are provided, and the assignment of SELPA revenues to support shared priorities.

Solano SELPA Governance and Administrative Structure

The Solano County SELPA's Local Plan states that policy development and implementation for the SELPA is a joint responsibility of the superintendents, chief business officials and special education administrators of the member LEAs and the SELPA assistant superintendent. The governance structure of the SELPA is established by agreement among the governing boards of the member LEAs and consists of the COS, the GFC, and the Community Advisory Committee (CAC). The GFC and the CAC serve as advisory bodies to the COS, which is the executive decision-making body. The COS' functions are outlined in the Solano County SELPA Local Plan. The COS, GFC, and CAC hold their meetings in public and operate under the requirements of the Brown Act. The COS hires and supervises an administrator, the SELPA assistant superintendent, who coordinates the SELPA and implements the Local Plan.

Solano SELPA Continuum of Special Education Services

The Solano County SELPA maintains a continuum of services, operated locally and through nonpublic schools and agencies, to meet the special education needs of the member LEAs' students. The SELPA's local programs include regional programs that are available to all students with IEPs in the SELPA. The SELPA has three types of local programs:

1. **District Base Programs** – Each LEA in the Solano SELPA is responsible for maintaining and operating these services to support students with disabilities in its district.
2. **SCOE Regional Programs** - The COS has designated the SCOE as the operator of these programs, which are available to all SELPA member LEAs. Funding for these programs is outlined in the “Funding for SCOE Regional Programs” section of this report.
3. **District Regional Programs** – These programs are operated by a designated LEA in the SELPA but are available to other SELPA member LEAs. Funding for district regionalized programs is based on a district-to-district fee-for-service schedule except for the Dynamic Education Linked to Achievement (DELTA) program. For DELTA, LEAs are charged based on the annual actual costs of the program divided by the accumulated daily enrollment for each student as of June 30.

The Solano County SELPA's local programs are identified below.

District Base Programs	SCOE Regional Programs	District Regional Programs
Resource Specialist Program (RSP) or Learning Center Program	Extensive Support Needs (ESN) Program	Structured Class for Intensive Learning (SCIL), Operated by LEAs
Nonsevere Preschool	Assistive Technology (AT) Services	Transitional Academic Program (TAP)
Nonsevere Special Day Class (SDC)	Deaf/Hard of Hearing (DHH) Program and Services	Functional Academics (FA) Program
Speech/Language Services	Physical Therapy (PT) Services	Program for Effective Relations in Learning (PERL)
Psychological Services and Assessment	Adult Transition Program	Low Vision Services
Occupational Therapy (OT)	Structured Class for Intensive Learning (SCIL), Operated by the SCOE	Orientation & Mobility (O&M)
Behavior Services	Necessary Special Education and Related Services to Students at the Solano County Juvenile Detention Facility	Adaptive Physical Education (APE)
Mental Health Services		Dynamic Education Linked to Achievement (DELTA)
Health and Nursing Services		

Source: Solano County SELPA Procedural Manual – P. Continuum of Services (Approved by the COS on 5/27/2021)

Cost of SCOE Regional Classes and Services

The first scope point of this study involves one category of the Solano County SELPA's local programs, the SCOE regional programs. This FCMAT study request originated from an ongoing Solano SELPA discussion on the cost of the SCOE-operated regional programs, particularly the ESN program. Vacaville Unified provided formal notice to the Solano SELPA on June 28, 2022 of its intent to transfer nine SCOE-operated ESN classes to Vacaville Unified beginning in 2023-24. The district's letter gave the required one year and one-day notice in accordance with EC 56207. During 2022-23, the SCOE and Vacaville Unified studied the feasibility and fiscal impacts of this program transfer request. Since certain fiscal impacts of the potential program transfer were unclear, the district terminated its request for 2023-24 and provided notice on January 12, 2023 of its intent to instead transfer these classes for 2024-25. The Solano County SELPA requested FCMAT's assistance to analyze the cost of the SCOE's regional classes and services, which include the nine ESN classes in Vacaville Unified's program transfer request.

Funding for SCOE Regional Programs

While FCMAT did not evaluate the Solano SELPA's funding model in this study, understanding how the SCOE regional programs are funded provides context for the revenues and expenditures in its regional program budget. The SCOE's regional programs are funded in two ways: through a SELPA off-the-top allocation or by using a fee-for-service model.

SELPA Off-the-Top Funding

The SELPA member districts can assign SELPA revenues to support priorities before distributing funds to member districts. These priorities are often referred to as "off-the-top" costs and typically include funds for the SELPA staff to provide services such as technical assistance, dispute resolution, and compliance monitoring, and risk pools for items such as legal or catastrophic costs. Certain SELPAs agree to fund regional classes or services off the top. The Solano SELPA's COS have designated two categories of SCOE regional programs to be funded off the top:

- 1. Regional classrooms** are specialized SDCs for certain students with disabilities, such as students who are deaf or hard of hearing. The Solano SELPA has defined these specialized SDCs as regional and funded off the top:
 - ESN program.
 - DHH program.
 - Adult transition program.
- 2. Regional services** are delivered by professional staff providing a special education related service and allow all students in the area to access these services, even when the students are spread thinly across a school site or district. The Solano SELPA has designated these staff as off-the-top regional service providers:
 - AT services.
 - DHH itinerant services.
 - PT services for students enrolled in a SCOE ESN program.

Fee-for-Service Programs

The SELPA member districts may also choose to offer regional classes and services through a fee-for-service model in which the district using the class or service is charged based on an actual or average pupil cost. The Solano County SELPA uses a fee-for-service model, which it refers to as a “cost-recovery model,” for these SCOE regional programs:

- SCIL program.
- PT services for students not enrolled in a SCOE ESN program.

According to the Local Plan, SCOE annually submits a budget, identifying items such as projected revenues and proposed off-the-top or fee-for-service funding needs, to the COS.

SCOE Special Education Budget

SCOE Regional Program Budget Assumptions and Proposed Budget

The SCOE annually proposes a regional program budget according to the SELPA Budget Development Calendar described in the “Budget Development and Monitoring for SCOE Regional Programs” section of this report. Each February, the COS considers the SCOE’s suggested budget assumptions for the SCOE regional program budget. The SCOE’s proposed budget assumptions include items such as:

- ADA based on the P1 ADA.
- Step-and-column increases for certificated and classified staff salaries.
- Projected class enrollment and corresponding changes in the number of classes offered.
- Changes to rates for mandatory and nonmandatory benefits.

The SCOE then proposes a SCOE regional program budget in March, containing items such as:

- SCOE-operated program definitions.
- Summary of revenue and expense changes between the prior year’s adopted budget and the proposed budget.
- FTE summary of staffing changes between the prior year’s adopted budget and the proposed budget.
- Program budgets for each SCOE regional program.
- Enrollment estimates for each SCOE regional program.
- A multiyear projection.

SCOE Regional Program Budgets

During interviews, all SELPA member districts reported that they need additional information in the SCOE special education budget to better understand the costs of SCOE regional program classes and services. FCMAT found that the SCOE has added detail and adapted certain information presented in its special education budget in response to district requests. However, relevant to the origin of this FCMAT study request, the budgets for the SCOE regional class programs do not provide information on the cost on a per-class basis. This is one reason certain fiscal impacts of the proposed program transfer of the nine SCOE-operated ESN classes in Vacaville Unified could not be determined. Page eight of the SCOE’s 2023-24 special education budget, titled “Solano County Office of Education Special Education 23-24 Extensive Needs 3-22” (see Appendix B), projects the revenues and expenses for all 44 classes in the ESN program in 2023-24. However, the cost of an individual class, such as the nine SCOE-operated ESN classes in Vacaville Unified, is not reported in the budget nor is it available to SELPA member districts through another format such as an Excel spreadsheet.

During interviews, several SELPA member districts stated that the cost of each individual SCOE regional class should be available. Since the SCOE regional class programs serve district students, and most of the SELPA’s off-the-top funding used to operate these programs is district-generated AB 602 revenue, the regional class program costs should be available at the level of detail desired by the districts (for each individual class). The SCOE operates regional programs on behalf of the SELPA member districts, and district members have the right to obtain or request any level of detail desired. To provide SCOE regional class program costs by individual class, the SCOE would benefit from using the SACS to identify costs at the classroom level, not in large groups of expenditures.

Standardized Account Code Structure

The SACS is an account string containing seven numerically coded fields that are used in combination to classify revenues, expenditures, assets, liabilities and fund balances. The SACS account string creates a logical framework that can be used to determine where education funds come from and how they are used. A description of each field in the SACS account string is listed below.

Name	Digit Length	Description
Fund	XX	Identifies specific activities or defines certain objectives of a school district in accordance with special regulations, restrictions or limitations.
Resource	XXXX	Classifies revenue and expenditures that have special accounting or reporting requirements or that are legally restricted.
Project Year	X	Identifies the reporting year for a project that has more than one reporting year during the district's fiscal year.
Goal	XXXX	Identifies the instructional goals and objectives. It groups costs by population, setting, and/or educational mode (e.g., regular education TK-12, continuation schools, migrant education, and special education).
Function	XXXX	Identifies activities or services performed to support or accomplish one or more goals or objectives (e.g., instruction, school administration and transportation).
Object	XXXX	Classifies expenditures by type of commodity or service (e.g., certificated salaries, benefits, instructional supplies, travel and conference).
School	XXX	Designates a specific, physical school structure or group of structures that form a campus under a principal's responsibility.

Source: FCMAT

LEAs may use the SACS account string structure in a different order or with additional fields. Fields must be presented in the order shown below when data is submitted to the California Department of Education (CDE), and each field must contain either digits or default zeros. The three digits of the "school" field are not currently submitted to the CDE.

Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

Source: FCMAT

SCOE’s Account String

The SCOE uses the base account string shown above, adding a locally defined four-digit code to the end, and reported that these four digits are management codes indicating the type of special education program. The SCOE presents its special education budget summary pages and monthly financial report updates by management code. The table below reports the SCOE management codes.

Management Code	Description
1721	3-22 Extensive Needs (formerly Moderate -Severe)
1722	DHH Regional (Itinerant and Audiology)
1724	Regional Related Services (Assistive Technology)
1725	Related Services (OT, Behavior, Speech, etc.)
1726	Juvenile Hall – Special Education
1727	DHH Classes - Multi-SELPA
1740	SCIL Classrooms
1746	Physical Therapy
1710	Infant

Source: SCOE

FCMAT found that the SCOE identifies the location of regional class programs, such as the ESN program, by school level within a district (e.g., elementary or secondary), but does not identify individual classes using the school field. For example, it uses two school fields to identify the location of the nine SCOE-operated ESN programs in Vacaville Unified:

- 113 – Vacaville Elementary (representing five ESN classes)
- 114 – Vacaville Secondary (representing four ESN classes)

Below is an example of a SCOE account string.

Fund	Resource	Project Year	Goal	Function	Object	School	Management Code
01	3310	0	5750	1110	2100	114	1721
General Fund	Special Education - IDEA Basic Local Entitlement	2022-23	Special Education Severely Disabled	Special Education	Classified Personnel Salaries -Instructional	Vacaville Unified - Secondary	3-22 Extensive Needs

Source: FCMAT

If the SCOE assigned a unique school code to identify the location of each individual class within a regional program, such as the ESN program, the cost of each class could be queried using Escape Technology software for regular reporting to the GFC and COS. Escape Technology is the fund accounting and human resources/payroll system used by the SCOE.

Structure of the SCOE Regional Class Program Budget

The SCOE ESN budget is used in the following analysis since it was the subject of Vacaville Unified's program transfer request that initiated this FCMAT study.

ESN Budget Overview

The SCOE's ESN budget groups the 44 ESN classes it operates throughout the SELPA into a one-page budget titled "Solano County Office of Education Special Education 23-24 Extensive Needs 3-22" (see Appendix B). The ESN budget depicts program-level revenues, expenditures, and the reserve for the adopted and revised budgets for 2021-22, and the proposed budget for 2022-23. The variance between the adopted and revised budgets for 2021-22, and the proposed budget for 2022-23 is shown. The Solano SELPA has established the reserve for economic uncertainties at 3% of budgeted program costs, excluding infant and fee-based programs. In addition, the budget identifies the full-time equivalent (FTE) of SCOE staff who support the program in major staffing categories.

ESN Program-Level Revenues

The Local Plan states that the SCOE regionalized operations and services, like the ESN program, are funded prior to the distribution of revenue apportioned for 3-22-year-old students, and identifies the following program revenue sources:

- State (AB 602) and federal (Individuals with Disabilities Education Act-IDEA) special education funds.
- Property taxes, which are an offset to the AB 602 allocation and partially fund the ESN program to reduce the state revenue required to operate the program. These funds are prorated based on enrollment to whichever LEAs (currently just the SCOE) operate an ESN program.
- Local Control Funding Formula (LCFF) funding generated by the pupils in the ESN program. The SELPA has set a blended per-pupil LCFF funding rate, which is \$7,309 in 2023-24.
- Lottery funds generated by the pupils in the ESN program, which is reported under "other local" revenue.

Below is the revenue section of the SCOE ESN program budget for 2023-24, which depicts the revenue sources identified in the Local Plan, and some others.

	Adopted Budget 22-23	Revised Budget 22-23	Proposed Budget 23-24	Proposed Inc (Dec) Adopted	Proposed Inc (Dec) Revised
Extensive Needs 3-22 Year Old					
Revenue:					
AB602	11,765,451	10,137,391	14,067,325	2,301,874	3,929,934
Property Tax - Reporting Period P-1	5,352,766	6,699,865	5,608,377	255,611	(1,091,488)
LCFF Transfer from Districts	1,633,488	1,633,488	1,798,161	164,673	164,673
IDEA	497,962	497,962	497,962	-	-
Impact Aid	80,000	80,000	60,000	(20,000)	(20,000)
Other Local	7,700	7,700	7,700	-	-
Deferred Maintenance	(112,009)	(112,009)	(112,009)	-	-
Routine Maintenance	(306,007)	(306,007)	(316,534)	(10,527)	(10,527)
SCOE Contribution to Indirect	851,283	878,485	963,208	111,925	84,723
Total Revenues	19,770,634	19,516,875	22,574,190	2,803,556	3,057,315

Source: Solano County Office of Education Special Education AB 602 Funded Programs Budget for 2023-24 – Revenue section of the SCOE Extensive Needs Program Budget for 2023-24 (page eight)

In addition to the revenue sources outlined in the Local Plan, other SCOE ESN budget revenues include:

- Impact aid, which is a federal grant program for LEAs that have lost local property tax revenue due to the presence of nontaxable federal land.
- Deferred and routine maintenance, reported as a negative amount.
- The SCOE's contribution to indirect charges. The SCOE reported that this is the difference between the state-approved indirect cost rate of 9.84% for special education and the 5% indirect cost rate set by the SCOE. Indirect costs represent administrative expenses that are not directly related to a program or service but are necessary to maintain business operations.

ESN Program-Level Expenditures

Below is the expenditure section of the SCOE ESN program budget for 2023-24.

Expenses:					
1000 Certificated Positional	4,863,285	4,747,967	5,135,700	272,415	387,733
1000 Certificated Non-Positional	385,776	438,439	436,151	50,375	(2,288)
Total 1000 Certificated	5,249,061	5,186,406	5,571,851	322,790	385,445
2000 Classified Positional	5,401,731	4,894,516	6,303,338	901,607	1,408,822
2000 Classified Non-Positional	524,835	617,016	556,253	31,418	(60,763)
Total 2000 Classified	5,926,566	5,511,532	6,859,591	933,025	1,348,059
3000 Employee Benefits	5,602,678	5,091,157	6,383,806	781,128	1,292,649
4000 Books & Supplies	198,960	208,218	204,461	5,501	(3,757)
5000 Services & Operating Exp	873,574	2,230,437	981,282	107,708	(1,249,155)
6000 Capital Outlay	-	-	-	-	-
5% Indirect Costs	881,245	910,278	995,049	113,804	84,771
Indirect Cost over 5%	851,283	878,485	963,208	111,925	84,723
Total Expenditures	19,583,367	20,016,513	21,959,248	2,375,881	1,942,735

Source: Solano County Office of Education Special Education AB 602 Funded Programs Budget for 2023-24 – Expenditure section of the SCOE Extensive Needs Program Budget for 2023-24 (Page Eight).

The SCOE reports program expenditures by object field. The “indirect cost over 5%” is the amount it transfers to the “SCOE’s contribution to indirect” section of the ESN program revenues. While one may appreciate the lower percentage of indirect costs charged to the regional programs, since this rate was agreed upon by the SELPA and the SCOE, splitting it in the budget reports is unnecessary.

ESN Program-Level Staffing

The SCOE depicts programwide adopted FTE by major staffing category (e.g., teachers, pupil support, instructional, support, other classified, etc.) for the current budget year, projected FTE for the proposed budget year, and the difference between them in each regional class program budget. Below is the staffing section of the SCOE’s ESN program budget for 2023-24.

	Adopted FTE 22-23	Proposed FTE 23-24	Proposed - Adopted
Teachers	47.30	47.30	-
Pupil Support*	2.65	2.65	-
Supervisor & Admin	5.25	5.15	(0.10)
Other Certificated	-	-	-
Total Certificated	55.20	55.10	(0.10)
Instructional	129.38	127.93	(1.45)
Support	3.84	3.84	-
Supervisor & Admin	-	-	-
Clerical, Tech & Office	6.40	6.30	(0.10)
Other Classified	10.86	13.35	2.49
Total Classified	150.48	151.42	0.94
Total FTE	205.68	206.52	0.84

Source: Solano County Office of Education Special Education AB 602 Funded Programs Budget for 2023-24 – Staffing section of the SCOE Extensive Needs Program Budget for 2023-24 (Page Eight).

FCMAT found that many of the major staffing categories (e.g., pupil support staff, supervisors and administrators, instructional positions, other classified employees, etc.) contain multiple job categories. Page seven of the SCOE’s special education budget titled “Special Education 23-24 FTE Summary for SCOE Operated Programs” lists the revised FTE for 2022-23, proposed FTE for 2023-24, and the difference between them for each job category within all major categories (see Appendix C). For example, the major category “pupil support,” highlighted in yellow in the staffing section of the SCOE’s ESN program budget for 2023-24 shown above, contains these job categories: audiologist, school psychologist, school nurse, and speech language pathologist.

Since the SCOE groups several individual job categories into a major job category in its regional class program budgets, at least the following cannot be determined:

- How many FTE of a particular job category within a major category serve a regional class program. For example, the ESN program budget has 2.65 FTE “pupil support” positions, but it does not identify how many FTE audiologists, school psychologists, school nurses and speech and language pathologists (which are within the major category titled “pupil support”) are assigned to the ESN program.
- Which individual job categories within a major category serve a particular regional class program. For example, during interviews the SCOE stated that the audiologist does not support the ESN program. However, this is not reported in the ESN program budget, which groups support provided by the audiologist, school psychologist, school nurse, and speech language pathologist together under one major category of “pupil support.”

In addition, the SCOE regional class program budgets do not report which job categories within a major category are reduced or increased when there is a difference between revised FTE for 2022-23 and proposed FTE for 2023-24. For example, the ESN program budget proposes a reduction of 0.1 FTE in the major category of “supervisor and admin.” To find information about the individual job category being reduced within this major category, those interested must reference page seven of the special education budget titled “Special Education 23-24 FTE Summary for SCOE Operated Programs.”

Individual Job Categories in the SCOE Regional Class Program Budgets

The chart below identifies each individual job category within a major category in the SCOE’s regional class program budget. Since staff are assigned to work in a regional class program based on student needs, the job categories within a major category differ by regional class program. To exemplify this, the chart below is based on the ESN program budget for 2023-24 and identifies with an asterisk the job categories of staff who do not work in the ESN program.

	Major Categories	Proposed FTE for the Major Categories – ESN Program Budget for 2023-24	Individual Job Categories within Each Major Category
Certificated	Pupil Support	2.65	Audiologist*
			School Psychologist
			School Nurse
			Speech Language Pathologist
Certificated	Supervisor & Admin	5.15	Executive Director, Specialized Services
			Director, Special Education
			Program Administrator, Special Education
Classified	Instructional	127.93	Interpreter–DHH*
			Interpreter/Translator*
			Paraeducator – DHH*
			Paraeducator – Special Education
Classified	Support	3.84	Custodial & Grounds
Classified	Clerical, Tech & Office	6.30	Senior Secretary
			Project Support Analyst
			Secretary/Program Analyst
			Student Information Technician
Classified	Other Classified	13.35	Behavior Assistant
			Behavior Analyst
			Health Assistant/Paraeducator
			Occupational Therapist
			Physical Therapist
			College and Career Specialist*
			Campus Monitor*

*Job categories with an asterisk are not part of the ESN program budget because that category of staff does not work in the ESN program.

Source: Solano County Office of Education Special Education AB 602 Funded Programs Budget for 2023-24 – Special Education 23-24 FTE Summary for SCOE Operated Programs (page seven) and interviews with SCOE staff.

Reporting the FTE for each individual job category on the SCOE regional program budget would clarify the exact FTE of each job category assigned to a regional program and make it easier to identify job categories within a regional program budget that is proposed to increase or decrease between budget years.

“Support” Staffing Category in the SCOE Regional Class Program Budgets

The SCOE regional class program budgets include a major staffing category labeled “support.” Page seven of the special education budget titled “Special Education 23-24 FTE Summary for SCOE Operated Programs” indicates there are 3.84 FTE custodial and grounds personnel in this category. All 3.84 FTE of the “support” personnel are reported in the ESN program budget. However, most of the 44 classes in the SCOE-operated ESN program are housed in district-owned buildings, where staff employed by the district where the program is located provide the custodial and grounds-related support. These 3.84 FTE custodial and grounds personnel should be assigned only to the budgets of the individual classes they support so the true costs of each individual class can be determined. In the future, the SCOE could provide program-level and individual class-level information, which is described in the “Recommended Information in SCOE Regional Class Program Budgets” section of this report.

Tracking Staff in SCOE Regional Class Programs

The SCOE uses a “Related Services Working Spreadsheet” to track staff in its regional class programs. This spreadsheet reports partial FTE for most job categories, including certain staff who are not related service providers, by each individual class within a regional class program. The SCOE reported that the amount of FTE of a job category is assigned to a class within a program using multiple measures, which include factors such as the class pupil count, the needs of the students served, and the amount of time the employee spends driving between sites. The table below provides an example of the data contained in the Related Services Working Spreadsheet where the staff member’s names have been replaced with SCOE Staff A, SCOE Staff B, etc.

Grade Span	Grade Level	District	School	Admin	FTE	Clerical	FTE	Nurse	FTE
K-12	Elementary	VUSD	Alamo I	SCOE Staff A	0.08	SCOE Staff D	0.08	SCOE Staff G	0.05
K-12	Elementary	VUSD	Alamo II	SCOE Staff A	0.08	SCOE Staff D	0.08	SCOE Staff G	0.05
K-12	Elementary	FSUSD	Anna Kyle I	SCOE Staff B	0.07	SCOE Staff E	0.07	SCOE Staff H	0.05
K-12	Elementary	FSUSD	Anna Kyle II	SCOE Staff B	0.07	SCOE Staff E	0.07	SCOE Staff H	0.05
K-12	Secondary	FSUSD	Armijo High	SCOE Staff C	0.1	SCOE Staff F	0.1	SCOE Staff I	0.06

Source: Information summarized from the SCOE Related Services Working Spreadsheet.

Only certain job categories are included in the SCOE’s Related Services Working Spreadsheet as shown below.

Job Categories Included in the Related Services Working Spreadsheet	Job Categories Excluded from the Related Services Working Spreadsheet
Administrator – refers to Program Administrator/Principal, Special Education	Audiologist
Clerical	Executive Director, Specialized Services
Teacher	Director, Special Education
Nurse	Interpreter – DHH
Psychologist	Interpreter/Translator
Physical Therapist	Paraeducator – DHH
Occupational Therapist	Paraeducator – Special Education
Speech Language Pathologist	Behavior Assistant
Behavior Analyst	Health Assistant/Paraeducator
	College and Career Specialist

Source: Information reported from the SCOE Related Services Working Spreadsheet.

The SCOE reported it has not shared the Related Services Working Spreadsheet with SELPA member districts in the past. While certain job categories are not reported in the Related Services Working Spreadsheet, this document contains information that would help SELPA member districts better understand the FTE of staff assigned to an individual class by job category.

Cost of the SCOE Regional Class Programs

FCMAT attempted to isolate the cost of an individual class within a SCOE regional class program (i.e., the cost of each of the nine SCOE-operated ESN classes in Vacaville Unified). FCMAT compared SCOE-provided information (e.g., regional class program budgets, the Related Services Working Spreadsheet, position control reports, etc.) with its general ledger. A general ledger is a record-keeping system for financial data where an entry of all past transactions (actual costs) is organized by account.

FCMAT found that the SCOE uses the SACS account string to identify the location of regional class programs by school level within a district (elementary or secondary) but does not identify individual classes using the school field. While the SCOE's school field identifies the location of classes at the school level (e.g., 113 – Vacaville Unified Elementary and 114 – Vacaville Unified Secondary) for many expenditures, FCMAT found that not all regional class program expenditures are coded with a school field. Therefore, FCMAT could not use the general ledger to link every SCOE expenditure to even the school level in a district within a regional class program (e.g., the individual cost of the Alamo I class in Vacaville Unified, which is one class within the 44 class SCOE ESN program).

Recommended Information in SCOE Regional Class Program Budgets

Program-Level Overview of SCOE Regional Class Program Budget

The SCOE should continue to provide a high-level overview of the regional class program budgets by program as part of the Solano County SELPA's budget adoption process. FCMAT recommends that the SCOE add the following information to its regional program-level budgets:

- Program pupil count by district.
- Program expenditures by district based on the percentage of district pupils enrolled in the program.
- FTE of staff in each individual job category within a major category.

FCMAT's suggested format for the SCOE regional program-level budget is shown in Appendix D. Information from SCOE's 2023-24 ESN budget was used in the example. Below is a screenshot of the revenue and expenditure sections of FCMAT's proposed ESN program-level budget. The SCOE's proposed ESN program budget for 2023-24 (highlighted in yellow) was used to calculate the district percentages of the program expenditures. District pupil counts in the SCOE ESN program were reported from Page 21 of SCOE's 2023-24 special education budget titled "Solano County Office of Education - 2023/24 Budget Enrollment estimated as of February 2023 Overview of SCOE School Age (3-22) Class/Program by Type and Program Location."

FINDINGS AND RECOMMENDATIONS Cost of the SCOE Regional Class Programs

SCOE - Extensive Support Needs 3-22 Year Old Special Education Off-the-Top Regional Funding			
Revenue:	SCOE Adopted	SCOE Revised	SCOE Proposed
AB 602	\$ 11,765,451.00	\$ 10,137,391.00	\$ 14,067,325.00
Property Tax	\$ 5,352,766.00	\$ 6,699,865.00	\$ 5,608,377.00
LCFF Transfer from Districts	\$ 1,633,488.00	\$ 1,633,488.00	\$ 1,798,161.00
IDEA	\$ 497,962.00	\$ 497,962.00	\$ 60,000.00
Impact Aid	\$ 80,000.00	\$ 80,000.00	\$ 497,962.00
Other Local	\$ 7,700.00	\$ 7,700.00	\$ 7,700.00
Deferred Maintenance	\$ (112,009.00)	\$ (112,009.00)	\$ (112,009.00)
Routine Maintenance	\$ (306,007.00)	\$ (306,007.00)	\$ (316,534.00)
SCOE Contribution to Indirect	\$ 851,283.00	\$ 878,485.00	\$ 963,208.00
Total Revenue	19,770,634	19,516,875.00	22,574,190.00

Expenditures:	BUSD	DUSD	FSUSD	TUSD	VUSD
1000 Certificated Positional	\$ 4,863,285.00	\$ 4,747,967.00	\$ 5,135,700.00	\$ 253,267.40	\$ 703,520.55
1000 Certificated Non-	\$ 385,776.00	\$ 438,439.00	\$ 436,151.00	\$ 21,508.82	\$ 59,746.71
2000 Classified Positional	\$ 5,401,731.00	\$ 4,894,516.00	\$ 6,303,338.00	\$ 310,849.55	\$ 863,470.96
2000 Classified Non-Positional	\$ 524,835.00	\$ 617,016.00	\$ 556,253.00	\$ 27,431.65	\$ 76,199.04
3000 Employee Benefits	\$ 5,602,678.00	\$ 5,091,157.00	\$ 6,383,806.00	\$ 314,817.83	\$ 874,493.97
4000 Books & Supplies	\$ 198,960.00	\$ 208,218.00	\$ 204,461.00	\$ 10,083.01	\$ 28,008.36
5000 Services & Operating Exp	\$ 873,574.00	\$ 2,230,437.00	\$ 981,282.00	\$ 48,391.99	\$ 134,422.19
6000 Capital Outlay					
5% Indirect Costs	\$ 881,245.00	\$ 910,278.00	\$ 995,049.00	\$ 49,070.91	\$ 136,308.08
Indirect Costs Over 5%	\$ 851,283.00	\$ 878,485.00	\$ 963,208.00	\$ 47,500.67	\$ 131,946.30
Total Expenditures	\$ 19,583,367.00	\$ 20,016,513.00	\$ 21,959,248.00	\$ 1,082,921.82	\$ 3,008,116.16

	BUSD	DUSD	FSUSD	TUSD	VUSD
Pupil Count	18	50	167	33	97
Percentage of Program	4.93%	13.70%	45.75%	9.04%	26.58%

Source: FCMAT

Below is a table representing the staffing section of FCMAT’s proposed ESN program-level budget. This section contains the individual job categories within each major category. Only major categories are populated in this example since the SCOE’s current ESN program budget only contains FTE for major categories. FCMAT recommends the SCOE include the adopted and proposed FTE for each individual job category listed in future program-level budgets.

Certificated	Adopted FTE 22-23	Proposed FTE 23-24
Teachers	47.30	47.30
Pupil Support - Total	2.65	2.65
Audiologist		
Psychologist		
Nurse		
Speech Language Pathologist		
Supervisor & Admin - Total	5.25	5.15
Executive Director		
Director		
Program Administrator/ Principal		
Total Certificated	55.20	55.10
Classified		
Instructional - Total	129.38	127.93
Interpreter - DHH		
Interpreter/ Translator		
Paraeducator – DHH*		

Paraeducator – Special Education		
Support	3.84	3.84
Clerical, Tech and Office - Total	6.40	6.30
Senior Secretary Project Support Analyst Secretary/ Program Analyst Student Information Technician		
Other Classified - Total	10.86	13.35
Behavior Assistant Behavior Analyst Health Assistant/ Paraeducator Occupational Therapist Physical Therapist College and Career Specialist Campus Monitor		
Total Classified	150.48	151.42
TOTAL FTE	205.68	206.52

Source: FCMAT

SCOE Regional Program Individual Class Budget

In addition to providing a programwide budget for each SCOE regional class program, the SCOE should provide information on the cost of each individual class. FCMAT suggests the SCOE maintain a spreadsheet with a tab for each individual regional program class budget that follows the same format and contains the same information as FCMAT’s recommended program-level budget. Staff in job categories such as the 3.84 FTE custodial and grounds personnel should be assigned only to the individual class budgets they support.

SCOE Regional Service Budgets

The SCOE’s special education budget includes proposed budgets for each regional service provided by SCOE. The COS has designated the SCOE as the provider of AT services, DHH itinerant services, and PT services for students enrolled in ESN programs, which are regional and funded off the top. In addition, the SCOE provides all necessary special education and related services to students at the Solano County Juvenile Detention Facility. The SCOE’s AT regional service budget (Appendix E) is used in FCMAT’s forthcoming analysis.

AT Regionalized Service Revenues

Below is the revenue section of the SCOE’s AT regional service budget for 2023-24.

	Adopted Budget 22-23	Revised Budget 22-23	Proposed Budget 23-24	Proposed Inc (Dec) Adopted	Proposed Inc (Dec) Revised
Assistive Technology Revenue:					
AB602	-	384,921	329,805	329,805	(55,116)
SCOE Contribution to Indirect	-	14,148	14,760	14,760	612
Total Revenues	-	399,069	344,565	344,565	(54,504)

Source: Solano County Office of Education Special Education AB 602 Funded Programs Budget for 2023-24 – Revenue section of the SCOE Assistive Technology Regional Service Budget for 2023-24 (Page 12).

Revenues in the SCOE’s AT regional service budget include AB 602 funds and the SCOE’s contribution to indirect charges.

AT Regional Service Expenditures

Below is the expenditure section of the SCOE’s AT regional service budget for 2023-24.

Expenses:					
1000 Certificated Positional	-	202,776	151,303	151,303	(51,473)
1000 Certificated Non-Positional	-	1,578	2,300	2,300	722
Total 1000 Certificated	-	204,354	153,603	153,603	(50,751)
2000 Classified Positional	-	46,670	47,185	47,185	515
2000 Classified Non-Positional	-	835	2,700	2,700	1,865
Total 2000 Classified	-	47,505	49,885	49,885	2,380
3000 Employee Benefits	-	97,640	85,537	85,537	(12,103)
4000 Books & Supplies	-	16,250	14,600	14,600	(1,650)
5000 Services & Operating Exp	-	4,526	1,326	1,326	(3,200)
6000 Capital Outlay	-	-	-	-	-
5% Indirect Costs	-	14,646	15,248	15,248	602
Indirect Cost over 5%	-	14,148	14,760	14,760	612
Total Expenditures	-	399,069	334,959	334,959	(64,110)
Reserve	-	-	9,606	9,606	9,606
Total Program	-	399,069	344,565	344,565	(54,504)

Source: Solano County Office of Education Special Education AB 602 Funded Programs Budget for 2023-24 – Expenditure section of the SCOE Assistive Technology Regional Service Budget for 2023-24 (Page 12).

Like with the regional program budgets, the SCOE reports regional service expenditures by object field. The “indirect cost over 5%” is the amount that the SCOE transfers to the “SCOE’s contribution to indirect” section of the AT regional service revenues.

AT Regional Service Staffing

As with the regional program budgets, the SCOE depicts adopted FTE by major staffing category (e.g., teachers, pupil support, instructional, support, other classified, etc.) for the current budget year, projected FTE for the proposed budget year, and the difference between them in each regional service budget. Below is the staffing section of the SCOE AT regional service budget for 2023-24.

	Adopted FTE 22-23	Proposed FTE 23-24	Proposed - Adopted
Teachers	-	-	-
Pupil Support	-	-	-
Supervisor & Admin	-	-	-
Other Certificated	-	2.00	2.00
Total Certificated	-	2.00	2.00
Instructional	-	-	-
Support	-	-	-
Supervisor & Admin	-	-	-
Clerical, Tech & Office	-	1.00	1.00
Other Classified	-	-	-
Total Classified	-	1.00	1.00
Total FTE	-	3.00	3.00

*Regionalized Assistive Technology included in Related Services at 22/23 Adopted

Source: Solano County Office of Education Special Education AB 602 Funded Programs Budget for 2023-24 – Staffing section of the SCOE Assistive Technology Regionalized Service Budget for 2023-24 (page 12).

In addition to the 2.00 FTE assistive technology specialists, the AT regional service budget includes 1.00 FTE of staff in the major category of clerical, technology and office who support this program. The COS should consider requiring SCOE to report the FTE of each individual job category instead of grouping several jobs into a major category on a regional service budget.

Special Focus Committee to Revise SACS Account String and SCOE Regional Program Budgets

The Local Plan explains:

The SELPA Assistant Superintendent may convene ad hoc or informal special focus advisory committees in areas such as program development, development and revision of policies and procedures, and interagency agreements. Each committee will meet only as long as necessary to complete a specific purpose.

The COS should consider commissioning an SFC to examine FCMAT’s recommendations regarding the SCOE’s use of the account string structure and format for the regional program budgets for classes and services. The SFC should be organized by the SELPA assistant superintendent and include the CBO from each SELPA member LEA. Following the SFC’s evaluation of FCMAT’s recommendations, the SFC could propose a revised account string structure and regional program budget format to the GFC. The GFC should dis-

cuss, revise as necessary, and then recommend an account string structure and regional program budget format to the COS for consideration. The account string structure and regional program budget format for classes and services adopted by the COS should be implemented by any LEA operating a regional program funded off-the-top.

If an SFC is commissioned immediately following receipt of this report and the COS adopts a new account string structure and format for SCOE regional program budgets by the end of November, FCMAT believes the SCOE could use these in its proposed 2024-25 special education budget.

Recommendations

The COS should:

1. Create an SFC, organized by the SELPA assistant superintendent and including the CBO from each SELPA member LEA, to:
 - Develop a format for the SACS account string to identify the location of each class within a SCOE regional program so the expenditures of each individual class can be queried in the financial system.
 - Determine a new format and the information to be included in the SCOE regional class program-level and individual class budgets. Assign the SFC to consider FCMAT's suggested format for the regional class program-level budget (see Appendix D).
 - Decide how to reformat the SCOE regional service budgets. Consider indicating the number of students served in the program by LEA and reporting the expenditures as a percentage of each LEA's use of the program such as in FCMAT's suggested format for the regional class program-level budget (see Appendix D).
2. Assign the GFC to discuss and revise (if needed) the SFC's recommended account string structure and regional program budget format, and then propose to the COS for possible adoption. The account string structure and regional program budget format adopted by the COS should be implemented by any LEA operating a regional program funded off-the-top.
3. Require SCOE to report the FTE for each individual job category instead of grouping several jobs into a major category on the program budgets.

Budget Development and Monitoring for SCOE Regional Programs

Like an LEA follows a budget cycle, SCOE should manage three different regional program budgets throughout the year:

1. Finishing audits/evaluations and final details of the previous fiscal year’s budget.
2. Monitoring and updating the current fiscal year’s budget.
3. Planning for the next fiscal year’s budget (budget development).

Current SELPA Budget Development Calendar

The Local Plan indicates that SCOE presents its regional program budget annually to the COS for consideration according to the SELPA Budget Development Calendar. The SELPA Budget Development Calendar, proposed by the SELPA assistant superintendent, is first discussed by the GFC and then considered for approval by the COS. Information in the SELPA Budget Development Calendar adopted for fiscal year 2023-24 is below.

SOLANO COUNTY SELPA BUDGET ADOPTION PROCESS: FISCAL YEAR 2023-2024 BUDGET DEVELOPMENT CALENDAR

Month	Day	Activity
January	18	GFC: Budget Development Calendar Discussion
	19	COS: Budget Development Calendar Approval
February	15	GFC: Develop/Approve Budget Assumptions
	16	COS: Budget Assumptions Presented for Approval
March	23	Joint COS/GFC: SCOE Special Education Operation Proposed Fiscal Year 2023-24 Budget Review
	23	Joint COS/GFC: SELPA Fiscal Year 2023-24 Proposed Budget Review
	23	COS: Public Hearing/Possible Budget Adoption
April	19	GFC: Continue Budget Review (if needed)
	27	COS: Public Hearing/Budget Adoption Item (if needed)
May	17	GFC: Continue Budget Review (if needed)
	25	COS: Public Hearing/Budget Adoption Item (if needed)

Source: SELPA Governance and Finance Committee 1/18/2023 Agenda Item #6.2 - Solano County SELPA Budget Adoption Process: FY 2023-2024 Budget Development Calendar

FCMAT found that the SCOE follows the SELPA Budget Development Calendar for annual adoption of its regional program budget. County office staff reported additional activities related to budget development, such as evaluating SCOE regional program enrollment projections and determining staffing changes, are discussed during GFC and COS meetings. However, items like these are not part of the SELPA Budget Development Calendar and are not always considered by the COS for formal approval.

FCMAT’s Suggested SELPA Budget Development Calendar

The Solano SELPA should follow a consistent process annually to monitor SCOE regional program implementation, assess regional program needs and goals, evaluate regional program enrollment, and consider regional program class and staffing changes for the next school year. The COS should consider adopting a revised SELPA Budget Development Calendar that includes additional activities such as those shown in bold in the table below.

FCMAT’S SUGGESTED SELPA BUDGET DEVELOPMENT CALENDAR

Month	Activity
August - October	GFC: Budget Development Calendar Discussion
	COS: Budget Development Calendar Approval
	GFC: Monitor Program Implementation
	Joint COS/GFC: Identify Program Priorities and Goals for the Following School Year
November - January	GFC: Project Program Enrollment for the Following School Year
	GFC: Monitor Program Average Daily Attendance (ADA)
January	GFC: Discuss Staffing Levels for the Following School Year
February	GFC: Develop Budget Assumptions
	COS: Consider Approval of Budget Assumptions
	COS: Consider Approval of Staffing Changes for the Following School Year so Layoff Notices May Be Issued to Classified and Certificated Employees If Needed No Later than March 15
March	Joint COS/GFC: SCOE Special Education Operation Proposed Fiscal Year [insert year] Budget Review
	Joint COS/GFC: SELPA Fiscal Year [insert year] Proposed Budget Review
	COS: Public Hearing/Possible Budget Adoption
April	GFC: Continue Budget Review (if needed)
	COS: Public Hearing/Budget Adoption Item (if needed)
May	GFC: Continue Budget Review (if needed)
	COS: Public Hearing/Budget Adoption Item (if needed)

Source: FCMAT’s proposed revision to SELPA Governance and Finance Committee 1/18/2023 Agenda Item #6.2 - Solano County SELPA Budget Adoption Process: FY 2023-2024 Budget Development Calendar

SCOE Regional Program Budget Updates and Monitoring

The SCOE provides regional program budget updates monthly at GFC meetings between September and May, and a final closing report. Neither the budget updates nor closing report is presented for or approved by the COS. The SCOE’s regional program budget update reports program revenues and expenditures for the following:

- Current year’s adopted budget.
- Current year’s revised budget.

- Actuals and encumbrances through a certain month.
- Remaining budget.
- Percent of the budget remaining.

Below is an example of SCOE’s monthly regional program budget update, which reports activity in the 2022-23 ESN program budget through the end of April 2023.

**Solano County Office of Education
Special Education
22-23 Moderate/Severe 3-22, Part B**

	Adopted Budget 22-23	Revised Budget 22-23	Revised Inc (Dec) Adopted	Actuals & Encum thru Apr	Remaining Budget	% Remaining
Moderate/Severe 3-22						
Revenue:						
AB602	11,765,451	10,127,051	(1,638,400)	8,474,966	1,652,085	16.31%
Property Tax	5,352,766	6,699,865	1,347,099	-	6,699,865	100.00%
Other Local	7,700	7,700	-	3,500	4,200	54.55%
LCFF Transfer from Districts	1,633,488	1,633,488	-	1,339,460	294,028	18.00%
Impact Aid	80,000	80,000	-	51,068	28,932	36.16%
Deferred Maintenance	(112,009)	(112,009)	-	-	(112,009)	100.00%
IDEA	497,962	497,962	-	-	497,962	100.00%
Routine Maintenance	(306,007)	(306,007)	-	-	(306,007)	100.00%
SCOE Contribution to Indirect	851,283	878,485	27,202	-	878,485	100.00%
Total Revenues	19,770,634	19,506,535	(264,099)	9,868,994	9,637,541	49.41%
Expenses:						
1X00 Certificated Positional	4,863,285	4,754,149	(109,136)	4,714,849	39,300	0.83%
1XXX Certificated Non Positional	385,776	423,276	37,500	250,370	172,906	40.85%
Total Certificated	5,249,061	5,177,425	(71,636)	4,965,219	212,206	4.10%
2X00 Classified Positional	5,401,731	4,864,703	(537,028)	4,720,222	144,481	2.97%
2XXX Classified Non-Positional	524,835	643,230	118,395	290,411	352,819	54.85%
Total Classified	5,926,566	5,507,933	(418,633)	5,010,633	497,300	9.03%
3000 Employee Benefits	5,602,678	5,068,661	(534,017)	4,820,556	248,105	4.89%
4000 Books & Supplies	198,960	213,036	14,076	212,352	684	0.32%
5000 Services & Operating Exp	873,574	2,260,695	1,387,121	2,171,682	89,013	3.94%
6000 Capital Outlay	-	-	-	-	-	N/A
5% Indirect Costs	881,245	910,278	29,033	-	910,278	100.00%
Indirect Cost Over 5%	851,283	878,485	27,202	-	878,485	100.00%
Total Expenditures	19,583,367	20,016,513	433,146	17,180,441	2,836,072	14.17%
Net Increase/(Decrease)	187,267	(509,978)				
Total Program	19,770,634	19,506,535				
Component Ending Fund Balance:						
Reserve	187,267	187,267				
Usage	-	(686,905)				
Ending Fund Balance	187,267	(499,638)				
LCFF Transfer from Districts ADA	223.49	223.49				
LCFF Transfer from Districts \$ per ADA	7,309	7,309				

Source: SCOE Special Education 22-23 Moderate/Severe 3-22, Part B Budget Update (through April, 2022-23)

All LEAs are required to complete a first interim (July 1 through October 31) report and second interim (November 1 through January 31) report to provide a snapshot of revenues and expenditures for the current year, and budget revisions should be made at least as often as at the end of these reporting periods. The SCOE reported updating items such as staffing and contracted service changes at first and second interim, and property taxes at the P-1 and P-2 reporting periods in its regional program budgets. The SCOE’s revised first and second interim regional program budgets should be shared with the GFC and adopted by the COS. Accordingly, the Solano SELPA should consider adopting a budget monitoring calendar for the current fiscal year’s SCOE regional program budget.

FCMAT’s Suggested SELPA Budget Monitoring Calendar

SUGGESTED SELPA CURRENT YEAR BUDGET MONITORING CALENDAR

Month	Activity
August - October	Monitor Program Implementation and Program/Student Needs
	Monitor Program ADA
	Track and Revise Estimated Revenues and Expenses
November	GFC Review and COS Adoption of First Interim Budget Revision Report
November - January	Monitor Program Implementation and Program/Student Needs
	Monitor Program ADA
	Track and Revise Estimated Revenues and Expenses
February	GFC Review and COS Adoption of Second Interim Budget Revision Report
February - June	Monitor Program Implementation and Program/Student Needs
	Monitor Program ADA
	Track and Revise Estimated Revenues and Expenses
August	GFC Review and COS Adoption of Year-End Budget Report

Source: FCMAT

Revisions to the SCOE Regional Program Budget

The Solano County SELPA Procedural Manual states, “in the event SCOE requires a budget augmentation during the fiscal year for these programs, approval will be sought through the COS.” The SCOE regional program budget should be considered the maximum appropriations authorized by the COS. FCMAT found that the COS has not consistently required the SCOE to submit proposed budget revisions to the COS for consideration and possible approval. The primary benefit of requiring GFC discussion and formal COS approval of budget revisions is to keep SELPA member districts apprised of changing budgeted amounts. Instead, the SCOE requests additional funding during budget development in anticipation of revisions in its regional program budget resulting from items such as changes to employee compensation and staffing during the year.

As a regional program operator, the SCOE may need the autonomy to make certain budget revisions to meet student needs without needing to return to the COS for approval. For example, an IEP team may determine that a student placed in a SCOE regional class requires 1-to-1 paraeducator support, necessitating an increase in staffing. Requesting COS approval of this staffing change could delay the student’s receipt of this service. Accordingly, the COS could adopt a policy allowing SCOE to make budget revisions as needed if they cumulatively do not exceed a certain dollar amount during the year. The COS should determine this dollar amount. Procedure language could be:

The SCOE should bring budget revisions, which exceed (\$150,000, regional program’s 3% program reserve, etc.) to the GFC for discussion and then to the COS for consideration for approval. Budget revisions not exceeding (\$150,000, regional program’s 3% program reserve, etc.) will be shared as part of the first and second interim reporting periods’ regional program budget updates.

Adopting this type of procedure, as opposed to overstating the proposed budget each spring in anticipation of the potential need for a budget augmentation, may be advantageous for at least these reasons:

- The SCOE budget presented during budget development may be more accurate since expenditures will not be overreported in certain object codes in anticipation of possible increases, which may or may not be needed.
- The SCOE would retain the autonomy to make budget revisions up to a certain amount without having to request approval from the COS.
- The SELPA member districts would have a better idea of how student needs and the resulting changes in expenditures shift throughout the year and would be better apprised of the amount of state special education revenue and federal local assistance grant funds they will receive after the regionalized services are funded.

Recommendations

The COS should:

1. Adopt a revised SELPA calendar for budget development that includes additional activities such as monitoring SCOE regional program implementation, assessing SCOE regional program needs and goals, evaluating SCOE regional program enrollment, and considering SCOE regional program class and staff changes for the next school year (see FCMAT's Suggested SELPA Budget Development Calendar).
2. Require formal COS consideration and adoption of staffing changes for SCOE regional programs as part of the SELPA budget development process prior to the March 15 deadline for classified and certificated layoffs.
3. Require SCOE to produce a first interim and second interim regional program budget revision report at the end of these reporting periods to account for changes in expenditures (e.g., staffing changes, vacant positions filled with contracted staff, etc.). SCOE should discuss its updated first and second interim regional program budget report with the GFC and submit it to the COS for approval.
4. Adopt a SELPA calendar to monitor the current fiscal year's budget for SCOE regional programs (see FCMAT's Suggested SELPA Current Year Budget Monitoring Calendar).
5. Add a procedure to the Solano County SELPA Procedural Manual to require SCOE to submit budget revisions that exceed a certain amount (e.g., \$150,000, regional program's 3% program reserve, etc.) to the GFC for discussion and then to the COS for consideration and formal adoption.

Recommendations for a Program Transfer Process

The second scope point of this study requests recommendations on an equitable and fair process for a program transfer if a member district decides to operate a SCOE-operated program. The Solano County SELPA Procedural Manual does not outline a program transfer process.

Appendix G of this report outlines additional information and recommendations for SELPA program transfer processes.

Fiscal Considerations

Revenue for SCOE Regional Programs

The Local Plan defines the SCOE-operated regional programs and identifies how they are funded (off-the-top or through a fee-for-service model), which is reported in the “Funding for SCOE Regional Programs” section of this report. The revenue sources identified in the Local Plan used to fund the SCOE regional programs should fund SCOE regional classes or services that transfer to a different LEA. For example, the Local Plan identifies the following revenue sources for the SCOE-operated ESN programs: LCFF funding, lottery funds generated by the pupils, property taxes, and state and federal special education funds. Accordingly, if ESN program operation was transferred to a different LEA, that LEA would receive revenues from the same sources to fund the program. Any LEA operating a regional program funded off-the-top should follow the SELPA Budget Development Calendar to present a proposed budget requesting funds for regional program operation annually for consideration by the COS.

SCOE Regional Programs Funded Off the Top

During interviews, SELPA member LEAs expressed a concern that if a SCOE regional program funded off-the-top were transferred to a different LEA, the operation costs may be higher, which would increase the SELPA’s total off-the-top regional program obligation. Since the COS has elected to fund off-the-top obligations prior to any distribution of special education funds to member districts, this could decrease distributions to SELPA member districts.

In considering program transfer requests, the SELPA should determine impacts to the off-the-top regional program obligation. To do so, the SELPA should first evaluate operation cost differences related to the program operator. Different LEAs may have different operation costs based on factors such as salary schedules, benefits, ability to recruit and retain employees as opposed to contracting for staff, and indirect cost rates. As part of the program transfer analysis, the SFC should determine each LEA’s program operation costs and then calculate the difference between the sending and receiving LEAs.

Next, the full impact of the program transfer on the off-the-top regional program budget needs to be determined. In addition to potential differences in program operation costs, the SCOE may not be able to reduce the FTE of every job category by the amount transferred. This is because certain SCOE staff serve multiple programs and only a small percentage of their FTE supports an individual class within a program. To exemplify this, probable staff reductions using the SCOE’s estimated costs for the nine ESN classes operated in the Vacaville Unified (Appendix F), are outlined below.

FTE for SCOE Positions Reported in the Nine ESN Classes in the Vacaville Unified		Probable Reduction
Job Category	Total FTE*	
Teacher	9.00	9.00 FTE
Psychologist	0.90	0.50 to 1.00 FTE
Nurse	0.45	0 to 0.50 FTE
Speech Language Pathologist	1.88	1.00 to 2.00 FTE
Program Administration	0.91	0.50 to 1.00 FTE
Paraeducator	29.50	29.50 FTE
Health Assistant/Paraeducator	2.00	2.00 FTE
Behavior Analyst	0.45	0 to 0.50 FTE
Behavior Assistant	1.00	1.00 FTE
Occupational Therapist	1.42	1.00 to 1.50 FTE
Clerical, Tech and Office	1.01	0.50 to 1.00 FTE

*Total FTE represents the combined FTE of all staff in positions under one job category.

Source: Item #3.1.2 from the COS meeting on 1/19/2023

As shown in the table above, job categories in full FTE increments (e.g., teacher, health assistant/paraeducator, behavior assistant) should be reduced according to the amount of FTE transferred. For example, the SCOE’s regional program budget should be reduced by 9.00 FTE teachers who would be transferred to Vacaville Unified. Positions that allow the hiring of a partial FTE, such as a 0.50 FTE paraeducator, should also be reduced by the amount of FTE transferred.

For certain job categories where less than a full FTE are supporting the nine classes (e.g., psychologist, nurse, speech and language pathologist, behavior analyst, occupational therapist), it may not be possible for the SCOE to reduce FTE by the amount transferred. These situations should be analyzed on a case-by-case basis and creative solutions may need to be explored to maintain the continuity of service to students and manage the impact on the overall regional program budget. For example, 1.42 FTE of occupational therapists support the nine ESN classes in Vacaville Unified. The SCOE should reduce regional program staffing by at least 1.00 FTE occupational therapists. Whether further reduction in occupational therapist staffing can be made depends on other items such as the projected student need for occupational therapy in other SCOE regional programs. The SCOE may be able to reduce by an additional 0.50 FTE occupational therapist position. However, the SELPA could also consider not reducing SCOE regional program occupational therapist staffing and having occupational therapists continue to provide services for the nine ESN classes in Vacaville Unified even if the program operator has changed to that district. This could be done for the full 1.42 FTE or just 0.42 of the FTE for occupational therapists. The SELPA already has one LEA providing a related service for students in a program operated by another LEA (i.e., Vacaville Unified provides adapted physical education services for the SCOE-operated regional programs). Vacaville Unified bills the SCOE for the adapted physical education service it provides, which is included in SCOE’s regional program budget. A creative solution like this may help maintain continuity of service for students and mitigate impacts on the SCOE regional program budget in certain program transfers.

Reductions to the “Program Administration” and “Clerical, Tech, and Office” categories should also be considered on a case-by-case basis because they contain multiple job categories, and only a small portion of a full FTE is allocated for certain job categories, as shown below.

- Program Administration (Total FTE = 0.91)
 - Program Administrator = 0.71 FTE
 - Director = 0.10 FTE
 - Executive Director - 0.10 FTE
- Clerical, Tech and Office (Total FTE = 1.01)
 - Senior Secretary = 0.71 FTE
 - Project Support Analyst = 0.10 FTE
 - Secretary/Program Analyst = 0.10 FTE
 - Student Information Technician = 0.10 FTE

In the case of a program transfer, the SCOE should evaluate support needs of its remaining programs and determine whether certain job duties could be reassigned to allow for reductions. For example, the program administrator positions in the “Program Administration” category and the senior secretary positions within the “Clerical, Tech and Office” category could possibly be reduced by 0.50–1.00 FTE, depending on items such as how certain job duties may be able to be redistributed based on needs and possible job description constraints.

Recommendations

The COS should:

1. Continue to fund the SCOE regional programs according to the Local Plan, even if operation transfers to a district
2. Require any LEA operating a regional program funded off-the-top to submit a budget proposing its funding needs annually to the COS according to the SELPA Budget Development Calendar.

Appendices

A: Study Agreement

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

**FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
DRAFT STUDY AGREEMENT
February 17, 2023**

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Solano County SELPA, hereinafter referred to as the SELPA, mutually agree as follows:

1. BASIS OF AGREEMENT

The team provides a variety of services to local educational agencies (LEAs). The SELPA has requested that the team assign professionals to study specific aspects of the county operations. These professionals may include staff of the team, other county offices of education, the California Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

1. Clarify the actual costs of classes and related services for programs operated by SCOE and make recommendations on how to provide districts with more detailed and informative budget information.
2. Recommend an equitable and fair process for a program transfer to be used when a member district decides to operate a county-office operated program.

B. Services and Products to be Provided

1. Orientation Meeting – The team will conduct an orientation session at the COE/SELPA to brief SELPA management and supervisory personnel on the team’s procedures and the purpose and schedule of the study.
2. On-site Review – The team will conduct an on-site review at the SELPA office and at school sites if necessary.
3. Exit Meeting – The team will hold an exit meeting at the conclusion of the on-site review to inform the SELPA of significant findings and recommendations to that point.
4. Exit Letter – Approximately 10 days after the exit meeting, the team will issue an exit letter briefly memorializing the topics discussed in the exit meeting.

5. Draft Report – Electronic copies of a preliminary draft report will be delivered to the SELPA’s administration for review and comment.
6. Final Report – Electronic copies of the final report will be delivered to the SELPA’s administration following completion of the review. The final report will be published on the FCMAT website. Printed copies are available from FCMAT upon request.
7. Follow-Up Support – If requested by the SELPA within six to 12 months after completion of the study, FCMAT will return to the SELPA at no cost to assess the SELPA’s progress in implementing the recommendations included in the report. Progress in implementing the recommendations will be documented to the SELPA in a FCMAT management letter. FCMAT will work with the SELPA on a mutually convenient time to return for follow-up support that is no sooner than eight months and no later than 18 months after the completion of the study.

3. PROJECT PERSONNEL

The FCMAT study team may include:

- | | |
|----------------------------|-------------------------|
| <i>A. To Be Determined</i> | <i>FCMAT Staff</i> |
| <i>B. To be determined</i> | <i>FCMAT Consultant</i> |

4. PROJECT COSTS

The cost for studies requested pursuant to Education Code (EC) 42127.8(d)(1) shall be as follows:

- A. \$800 per day for each staff team member while on site, conducting fieldwork at other locations, preparing or presenting reports, or participating in meetings. The cost of independent FCMAT consultants will be billed at their actual daily rate for all work performed.
- B. All out-of-pocket expenses, including travel, meals, and lodging.
- C. The SELPA will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon SELPA’s acceptance of the final report.

Based on the elements identified in section 2A, the total not-to-exceed cost of the study will be \$15,800.

- D. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT’s services are payable to Kern County Superintendent of Schools - Administrative Agent located at 1300 17th Street, City Centre, Bakersfield, CA 93301.

5. RESPONSIBILITIES OF THE SELPA

- A. The SELPA will provide office and conference room space during on-site reviews.

- B. The SELPA and member LEAs will provide the following if requested:
1. Policies, regulations and prior reports that address the study scope.
 2. Current or proposed organizational charts.
 3. Current and two prior years' audit reports.
 4. Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT only in electronic format; if only hard copies are available, they should be scanned by the SELPA and sent to FCMAT in electronic format.
 5. Documents should be provided in advance of fieldwork; any delay in the receipt of the requested documents may affect the start date and/or completion date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository, where the SELPA shall upload all requested documents.
- C. The SELPA's administration will review a draft copy of the report resulting from the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The SELPA shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for different phases of the study and will be established upon the receipt of a signed study agreement:

Orientation:	to be determined
Staff Interviews:	to be determined
Exit Meeting:	to be determined
Preliminary Report Submitted:	to be determined
Final Report Submitted:	to be determined
Board Presentation:	to be determined, if requested
Follow-Up Support:	if requested

7. COMMENCEMENT, TERMINATION AND COMPLETION OF WORK

FCMAT will begin work as soon as it has assembled an available and appropriate study team consisting of FCMAT staff and independent consultants, taking into consideration other jobs FCMAT has previously undertaken and assignments from the state. The team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the SELPA and any other parties from which, in the team's judgment, it must obtain information. Once the team has completed its fieldwork, it will proceed to prepare a draft report and a final report. Prior to completion of fieldwork, the SELPA may terminate its

request for service and will be responsible for all costs incurred by FCMAT to the date of termination under Section 4 (Project Costs). If the SELPA does not provide written notice of termination prior to completion of fieldwork, the team will complete its work and deliver its report and the SELPA will be responsible for the full costs. The SELPA understands and agrees that FCMAT is a state agency and all FCMAT

reports are published on the FCMAT website and made available to interested parties in state government. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a report once fieldwork has been completed, and the SELPA shall not request that it do so.

8. INDEPENDENT CONTRACTOR

FCMAT is an independent contractor and is not an employee or engaged in any manner with the SELPA. The manner in which FCMAT’s services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the SELPA in any manner without prior express written authorization from an officer of the SELPA.

9. INSURANCE

During the term of this agreement, FCMAT shall maintain liability insurance of not less than \$1 million unless otherwise agreed upon in writing by the SELPA, automobile liability insurance in the amount required under California state law, and workers’ compensation as required under California state law. Upon the request of the SELPA and the receipt of the signed study agreement, FCMAT shall provide certificates of insurance, with Solano County SELPA named as additional insured, indicating applicable insurance coverages.

10. HOLD HARMLESS

FCMAT shall hold the SELPA, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of FCMAT's board, officers, agents and employees undertaken under this agreement. Conversely, the SELPA shall hold FCMAT, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting solely from negligent acts or omissions of the SELPA’s board, officers, agents and employees undertaken under this agreement.

11. COVID-19 PANDEMIC

Because of the existence of COVID-19 and the resulting shelter-in-place orders, local educational agency closures and other related considerations, at FCMAT’s sole discretion, the Scope of Work, Project Costs, Responsibilities of the District (Sections I, IV and V herein) and other provisions herein may be revised. Examples of such revisions may include, but not be limited to, the following:

- A. Orientation and exit meetings, interviews and other information-gathering activities may be conducted remotely via telephone, videoconferencing, etc. References to on-site work or fieldwork shall be interpreted appropriately given the circumstances.

Appendix B: SCOE Extensive Needs Program Budget for 2023-24

Solano County Office of Education
Special Education
23-24 Extensive Needs 3-22

	Adopted Budget	Revised Budget	Proposed Budget	Proposed Inc (Dec) Adopted	Proposed Inc (Dec) Revised
Extensive Needs 3-22 Year Old	22-23	22-23	23-24		
Revenue:					
AB602	11,765,451	10,137,391	14,067,325	2,301,874	3,929,934
Property Tax - Reporting Period P-1	5,352,766	6,699,865	5,608,377	255,611	(1,091,488)
LCFF Transfer from Districts	1,633,488	1,633,488	1,798,161	164,673	164,673
IDEA	497,962	497,962	497,962	-	-
Impact Aid	80,000	80,000	60,000	(20,000)	(20,000)
Other Local	7,700	7,700	7,700	-	-
Deferred Maintenance	(112,009)	(112,009)	(112,009)	-	-
Routine Maintenance	(306,007)	(306,007)	(316,534)	(10,527)	(10,527)
SCOE Contribution to Indirect	851,283	878,485	963,208	111,925	84,723
Total Revenues	19,770,634	19,516,875	22,574,190	2,803,556	3,057,315
Expenses:					
1000 Certificated Positional	4,863,285	4,747,967	5,135,700	272,415	387,733
1000 Certificated Non-Positional	385,776	438,439	436,151	50,375	(2,288)
Total 1000 Certificated	5,249,061	5,186,406	5,571,851	322,790	385,445
2000 Classified Positional	5,401,731	4,894,516	6,303,338	901,607	1,408,822
2000 Classified Non-Positional	524,835	617,016	556,253	31,418	(60,763)
Total 2000 Classified	5,926,566	5,511,532	6,859,591	933,025	1,348,059
3000 Employee Benefits	5,602,678	5,091,157	6,383,806	781,128	1,292,649
4000 Books & Supplies	198,960	208,218	204,461	5,501	(3,757)
5000 Services & Operating Exp	873,574	2,230,437	981,282	107,708	(1,249,155)
6000 Capital Outlay	-	-	-	-	-
5% Indirect Costs	881,245	910,278	995,049	113,804	84,771
Indirect Cost over 5%	851,283	878,485	963,208	111,925	84,723
Total Expenditures	19,583,367	20,016,513	21,959,248	2,375,881	1,942,735
Reserve	187,267	(499,638)	614,942	427,675	1,114,580
Total Program	19,770,634	19,516,875	22,574,190	2,803,556	3,057,315

LCFF Transfer from Districts ADA	223.49	223.49	246.02
LCFF Transfer from Districts \$ per ADA	7,309.00	7,309.00	7,309.00

	Adopted FTE 22-23	Proposed FTE 23-24	Proposed - Adopted
Teachers	47.30	47.30	-
Pupil Support*	2.65	2.65	-
Supervisor & Admin	5.25	5.15	(0.10)
Other Certificated	-	-	-
Total Certificated	55.20	55.10	(0.10)
Instructional	129.38	127.93	(1.45)
Support	3.84	3.84	-
Supervisor & Admin	-	-	-
Clerical, Tech & Office	6.40	6.30	(0.10)
Other Classified	10.86	13.35	2.49
Total Classified	150.48	151.42	0.94
Total FTE	205.68	206.52	0.84

Source: Solano County Office of Education Special Education AB 602 Funded Programs Budget for 2023-24 – ESN Program Budget (Page Eight)

Appendix C: Special Education 2023-24 FTE Summary for SCOE-Operated Programs

Solano County Office of Education
Special Education
23-24 FTE Summary for SCOE Operated Programs

	Revised FTE by Category 22-23	Proposed FTE by Category 23-24	Revised - Proposed
Teachers	52.30	52.30	-
Pupil Support	17.30	17.30	-
<i>Audiologist</i>	0.25	0.25	-
<i>Psychologist</i>	5.00	5.00	-
<i>School Nurse</i>	2.65	2.65	-
<i>Speech & Language Pathologist</i>	9.40	9.40	-
Supervisor & Admin	5.55	5.45	(0.10)
<i>Executive Director, Specialized Services</i>	0.85	0.75	(0.10)
<i>Director, Special Education</i>	1.00	1.00	-
<i>Program Administrator, Special Education</i>	3.70	3.70	-
Other Certificated	2.00	2.00	-
<i>Assistive Technology Specialist</i>	2.00	2.00	-
Total Certificated	77.15	77.05	(0.10)
Instructional	138.53	135.14	(3.39)
<i>Interpreter - DHH</i>	8.29	6.36	(1.93)
<i>Interpreter/Translator</i>	2.00	2.00	-
<i>Paraeducator - DHH</i>	0.85	0.85	-
<i>Paraeducator - Special Education</i>	127.39	125.93	(1.46)
Support (Custodial & Grounds)	3.84	3.84	-
Supervisor & Admin	-	-	-
Clerical, Tech & Office	7.65	7.55	(0.10)
Other Classified	28.13	31.19	3.06
<i>Behavior Assistant</i>	5.14	5.71	0.57
<i>Behavior Analyst</i>	3.00	3.00	-
<i>Health Assistant/Paraeducator</i>	10.00	13.00	3.00
<i>Occupational Therapist</i>	5.63	5.63	-
<i>Physical Therapist</i>	2.00	2.00	-
<i>College and Career Specialist</i>	1.50	1.50	-
<i>Campus Monitor</i>	0.86	0.35	(0.51)
Total Classified	178.15	177.72	(0.43)
Total FTE	255.30	254.77	(0.53)

Source: Solano County Office of Education Special Education AB 602 Funded Programs Budget for 2023-24 – Special Education 23-24 FTE Summary for SCOE Operated Programs (Page Seven)

Appendix E: SCOE Regionalized Assistive Technology Budget for 2023-24

**Solano County Office of Education
Special Education
23-24 Related Services
Regionalized**

	Adopted Budget 22-23	Revised Budget 22-23	Proposed Budget 23-24	Proposed Inc (Dec) Adopted	Proposed Inc (Dec) Revised
Assistive Technology					
Revenue:					
AB602	-	384,921	329,805	329,805	(55,116)
SCOE Contribution to Indirect	-	14,148	14,760	14,760	612
Total Revenues	-	399,069	344,565	344,565	(54,504)
Expenses:					
1000 Certificated Positional	-	202,776	151,303	151,303	(51,473)
1000 Certificated Non-Positional	-	1,578	2,300	2,300	722
Total 1000 Certificated	-	204,354	153,603	153,603	(50,751)
2000 Classified Positional	-	46,670	47,185	47,185	515
2000 Classified Non-Positional	-	835	2,700	2,700	1,865
Total 2000 Classified	-	47,505	49,885	49,885	2,380
3000 Employee Benefits	-	97,640	85,537	85,537	(12,103)
4000 Books & Supplies	-	16,250	14,600	14,600	(1,650)
5000 Services & Operating Exp	-	4,526	1,326	1,326	(3,200)
6000 Capital Outlay	-	-	-	-	-
5% Indirect Costs	-	14,646	15,248	15,248	602
Indirect Cost over 5%	-	14,148	14,760	14,760	612
Total Expenditures	-	399,069	334,959	334,959	(64,110)
Reserve	-	-	9,606	9,606	9,606
Total Program	-	399,069	344,565	344,565	(54,504)

	Adopted FTE 22-23	Proposed FTE 23-24	Proposed - Adopted
Teachers	-	-	-
Pupil Support	-	-	-
Supervisor & Admin	-	-	-
Other Certificated	-	2.00	2.00
Total Certificated	-	2.00	2.00
Instructional Support	-	-	-
Supervisor & Admin	-	-	-
Clerical, Tech & Office	-	1.00	1.00
Other Classified	-	-	-
Total Classified	-	1.00	1.00
Total FTE	-	3.00	3.00

*Regionalized Assistive Technology included in Related Services at 22/23 Adopted

Source: Solano County Office of Education Special Education Special Education 2023-24 - Related Services Regionalized Budget for Assistive Technology (Page 12)

Appendix F: SCOE's Estimated Cost to Operate Nine ESN Classes in Vacaville Unified

COS 1/19/2023
Item #3.1.2

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Solano County Office of Education with 2022-23 estimated salary increases. 6.6% for cert. and 6.5% classified
Vacaville USD - 9 classrooms

Certificated:	FTE:	Hours:	Salary:	Mandatory Benefits	Health & Welfare:	Total:	Average:
Teachers	9.00		721,296	205,779	87,263	1,014,338	112,704
Substitutes			21,587	5,586		27,172	
calculation based on trend over the entire SCOE SpEd budget - pro-rated on a per classroom amount, doesn't include vacancy subs which would be covered by salary savings							
Extended School Year (ESY)			43,706	11,309		55,015	
calculation based on current teachers staffing ESY, actual budget is based on trend over the entire SCOE SpEd budget							
Psychologist	0.70		79,042	20,365	8,317	107,724	
Psychologist	0.10		11,654	2,983	1,100	15,736	
Psychologist	0.10		11,679	3,015	155	14,850	
Total Psychologist	0.90		102,374	26,362	9,573	138,310	
Nurse	0.45		44,859	11,312	5,347	61,519	
Speech Language Pathologist	0.46		45,730	11,677	5,644	63,051	
Speech Language Pathologist	1.40		154,201	38,574	16,535	209,410	
Total SLP	1.88		199,931	50,251	22,279	272,462	
(1.4 FTE employee covering for vacancy)							
Program Administrator	0.31		46,345	11,885	495	58,705	
Program Administrator	0.40		64,080	16,344	4,766	85,190	
Total Program Administrator	0.71		110,426	28,208	5,261	143,895	
Director	0.10		16,681	4,255	1,407	22,343	
Executive Director	0.10		19,580	5,037	590	25,207	
Classified:	FTE:	Hours:	Salary:	Mandatory Benefits	Health & Welfare:	Total:	Average:
Paraeducators (34 positions)	29.14	6	892,274	374,218	205,002	1,571,494	54,033
Paraeducators (1 position)	0.36	2.5	15,701	6,110	663	22,474	
Total Paraeducators	29.50		1,007,976	380,327	205,665	1,593,968	
Substitute paraeducators			11,981	1,555		13,536	
calculation based on trend over the entire SCOE SpEd budget - pro-rated on a per classroom amount							
Extended school year - paraeducators			77,064	26,674		103,738	
calculation based on current para staffing ESY, with regular classroom enrollment; actual budget is based on trend over the entire SCOE SpEd budget							
Health Assistant/Paraeducator	2.00	7	79,594	29,324	16,782	125,700	62,850
(one position is vacant and student is on medical leave, so budgeted, but on hold; second is vacant and filled with contract nurse - original budget in salary & benefits + expense in contracted services)							
Behavior Analyst	0.25	8	34,251	12,963	3,272	50,286	
Behavior Analyst	0.2	8	19,796	7,579	2,284	29,659	
Total Behavior Analyst	0.45		53,847	20,542	5,556	79,945	
Behavior Assistant	0.5	7	18,918	7,231	6,168	32,317	
Behavior Assistant	0.5	7	20,801	7,935	6,168	34,904	
Total Behavior Assistant	1.00		39,718	15,167	12,336	67,221	
Occupational Therapist	1.00	8	120,835	46,335	12,336	179,506	
Occupational Therapist	0.28	8	28,737	11,020	437	40,193	
Occupational Therapist	0.14	8	14,916	5,675	1,953	22,545	
Total Occupational Therapist	1.42		164,488	63,030	14,726	242,244	
Senior Secretary	0.4	8	23,631	9,053	4,912	37,596	

Source: Item #3.1.2 from the COS meeting on 1/19/2023

APPENDICES

COS 1/19/2023
Item #3.1.2

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Senior Secretary	0.31	8	17,758	6,510	3,806	28,373
Total Senior Secretary	0.71		41,389	15,662	8,718	65,989
Project Support Analyst	0.10	8	8,853	3,304	1,252	13,409
Secretary/Program Analyst	0.10	8	6,117	2,346	1,228	9,692
Student Information Technician	0.10	8	6,773	2,592	1,228	10,594
Contracted Services:						Total:
Vision						15,966
O&M						2,940
Music Therapy						12,200
Adaptive PE			(VUSD Provided services billed to SCOE, estimate based on prior year - pay include services beyond the 9 VUSD classes)			61,000
Supplies and Other Operating:						Total:
Supplies			calculated of cost per student page/s approximate			20,000
Travel, Services, Operating (5000 Category)			calculated of cost per student page/s approximate			25,000
Operating - Vehicles (2)			estimate includes rental or annual payment amount, usage, fuel and maintenance - 1 Solano County Fleet, 1 SCOE owned			20,000
Indirect Costs - 5%						212,168
Total						4,455,552
Reserve - 3%						133,667
Grand Total:						4,589,218
Total Students						80
Cost per student (excludes reserve)						74,269
Total FTE	48.52					

*Certificated staff are considered professional day, not hours
** estimated salary increases for 2022-23 included

Home Hospital:

Certificated:	FTE:	Hours:	Salary:	Mandatory Benefits	Health & Welfare:	Total:	Average
Home Hospital: - 2 students			34,813	9,006		43,820	
7 hours per week @ per client - 40 weeks w/ESY							
Indirect Cost - 5%						2,191	
Total						46,012	
Reserve - 3%						1,380	
Grand Total:						47,392	
Total Students						2	
Cost per student (excludes reserve)						23,696	

Appendix G: Program Transfer Process Considerations

Definition of a Formal Program Transfer

According to the CDE a program change is presumptively considered a program transfer when all of the following criteria are met:

1. The proposed change involves a change in the LEA of service – as stated in Memo 93-08, the movement of students from one service provider (LEA) to another.
2. The change involves the movement of funding locally from one service provider (LEA) to another.
3. The change must involve one or more employees who would be affected by the provisions of EC 44903.7. EC 44903.7 establishes the right of certificated employees to retain employment if their assignment moves to another LEA.

A program transfer process is not required when students who are served in a program matriculate and return to their district via the IEP process.

Statutory Requirement for Program Transfer Plans

Pursuant to EC 56207, special education programs may be transferred from one service provider LEA to a receiving LEA. EC 56207(a) states educational programs and services already in operation in one LEA cannot be transferred to another LEA unless the SELPA has developed a plan for the transfer addressing at least these seven items:

1. Pupil needs.
2. The availability of the full continuum of services to affected pupils.
3. The functional continuation of the current individualized education programs of all affected pupils.
4. The provision of services in the least restrictive environment from which affected pupils can benefit.
5. The maintenance of all appropriate support services.
6. The assurance that there will be compliance with all federal and state laws and regulations and special education local plan area policies.
7. The means through which parents and staff were represented in the planning process.

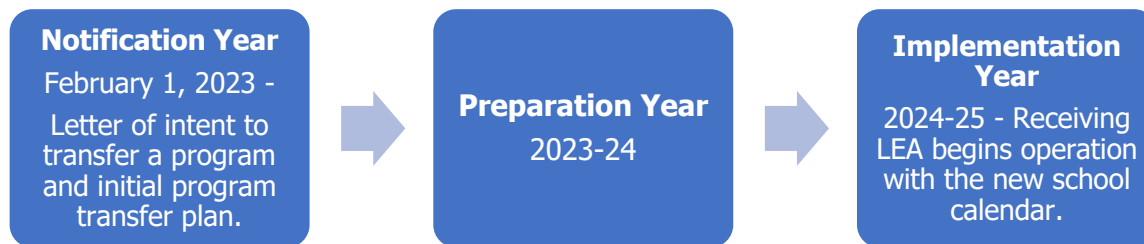
Timeline and Approval Process for Program Transfers

Education Code 56207 requires that the date on which a program transfer will take effect is no earlier than the first day of the second fiscal year beginning after the date on which the sending or receiving agency has informed the other agency and the governing body. This is commonly referred to as the one year and one day notice period. CDE approval for the program transfer is not required, but the CDE must be notified to confirm the program transfer timelines have been met. Recommendations regarding the timeline and consideration process for special education program transfers are outlined below.

Written Notice and Program Transfer Timeline

A SELPA-member LEA requesting to receive a transferred special education program should notify the SCOE and COS in writing no later than February 1 of the year prior to potential transfer of operations. This recommended date is more than the one year and one day required notice period to allow for the full analysis of the impacts on students, programs, and the continuum of special education services and to explore the fiscal implications. The receiving LEA should propose an initial program transfer plan addressing all requirements contained in EC 56207(a) as part of its program transfer request.

The timeline below is displayed as an example, and the key activities for the notification, preparation, and implementation periods are explained in the sections following the timeline.



Source: FCMAT

Notification Year

An LEA considering the possibility of submitting a request for program transfer should provide verbal notification of its intent in the fall and formal written notice to the COS and the SCOE by February 1. Notification, analysis and formal consideration could follow the steps and timeline below.

- February 1: The LEA interested in transferring one or more programs from one operator to another submits a letter of intent and an initial program transfer plan to the SCOE and COS addressing at least these items:
 - Section 56207(a)(1) and (3) – pupil needs and the continuation of the current IEP for all affected students.
 - Section 56207(a)(2) and (4) – availability of the full continuum of program placements and services in the least restrictive environment for all affected students.
 - Section 56207(a)(5) – maintenance of all appropriate support services to include qualified support staff and administrative support.
 - Section 56207(a)(7) – plan for the involvement and representation of parents of all affected students and staff (e.g., special and general education teachers, itinerant specialists, administrators, and classified) in the planning process.
- February GFC Meeting: The SELPA assistant superintendent appoints an SFC to analyze the receiving LEA’s initial program transfer plan and identify the programmatic and fiscal implications for the SELPA.

- March - August: SFC Study - The SFC will fully evaluate items such as the funding considerations, personnel issues, special education and related services, student count, facilities, equipment and materials, assessment responsibilities, and other administrative considerations. Based on its findings, the SFC will propose modifications, if needed, to the receiving LEA's initial program transfer plan.
- August Joint GFC/COS Meeting: The SFC will present its findings and recommendations, including any modifications to the initial program transfer plan that address potential adverse student, programmatic or fiscal impacts. The GFC/COS will discuss, and the COS will consider approving or disapproving the program transfer plan.

If the program transfer plan is approved, the preparation year will commence.

Preparation Year

- September – December: The SELPA will begin implementing the program transfer plan. The SELPA should consult with its attorney to address staffing considerations including determining the employee's rights when transferred, terminated, or reassigned because of the program transfer. The sending and receiving LEAs should coordinate the notification of staff and parents affected by the program transfer.
- January – March: The sending and receiving LEAs will continue to follow the program transfer plan to conduct administrative activities such as holding IEP meetings (if needed). The program transfer plan must address the functional continuation of the current IEPs of all affected students (EC 56207(a)(3)), but the SELPA will need to determine whether holding an IEP for each affected student is necessary. According to EC 56343, an IEP meeting must be held when there is a request to develop, review or revise the IEP of a student. If the receiving LEA's operation plan has no impact on the facility, personnel, location or equipment provided to the student, then the change in program operator may not require for an IEP meeting to be convened for each affected student.
- Prior to March 15: Any employee that would fall within a layoff will receive notification by the employing LEA no later than March 15.
- April - June: The sending and receiving LEAs will continue following the program transfer plan and conduct remaining administrative activities such as transferring student files and coordinating related services.
- July: The sending LEA will conclude operation of the transferred classes or program at the end of the extended school year session.

Implementation Year

- August - The LEA receiving the regional program will begin operation with the new school calendar.

Staff Employment Rights

Certificated and classified staff affected by program transfers are afforded rights to employment in accordance with EC 44903.7 and EC 45120.2. The SELPA should work with its attorney to develop a section of the SELPA program transfer procedure addressing staff employment rights and applicable timelines.

Program Materials and Equipment

The Local Plan states that “Equipment, material, and books purchased with low incidence funds are the property of the State of California and not the property of students, parents, member LEAs, or the Solano County SELPA. These materials are on loan to the students for whom the purchases were made and will be utilized according to individual needs.”

The plan also indicates that “the equipment/materials/supplies will transfer with the student if the student transfers to a district operating program within the Solano County SELPA.” Accordingly, any material or equipment purchased with low incidence funds should remain with the student and be transferred to the receiving LEA through the program transfer.

Materials and equipment purchased with special education funds for a special education program transferred should be relocated with the program, and become the property of the receiving LEA.

Student Records

The sending and receiving LEA should develop a plan for the transfer of all student records to the receiving LEA.

Dispute Resolution

Whenever there is a dispute over the transfer of special education programs, the SELPA should follow the dispute resolution procedures described in the governance section of the Local Plan.

Facilities

A program transfer involving a potential change in ownership of facilities should be negotiated on a case-by-case basis by the sending and receiving LEA.

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Solano County Office of Education (SCOPE) Regional Program Budget Review

Presented by:

Carolynne Beno, Ed.D., CFE - Intervention Specialist, FCMAT

Tami Montero, CFE – Chief Analyst, FCMAT

Fiscal Crisis & Management Assistance Team

- FCMAT was established by legislation in accordance with Assembly Bill 1200 in 1992 as a service to assist California's local K-14 educational agencies in complying with fiscal accountability standards.
- FCMAT provides both management assistance and fiscal crisis prevention.
- FCMAT is an external, state agency.

Approach

- FCMAT makes findings and develops recommendations based on multiple sources of information. Findings are not reached from or based on one piece of information.
- Information is gathered through a comprehensive review of documents, state information and interviews.
- FCMAT uses a deficit model in preparing our findings and recommendations. We focus on the gaps, and do not usually highlight things that work well.

Scope of Work

FCMAT was asked to:

- Provide clarification of the actual costs of classes and related services for programs operated by SCOE and make recommendations on how to provide districts with more detailed and informative budget information.
- Recommend an equitable and fair process for a program transfer in the event that a member district decides to operate a county-office operated program.

Findings and Recommendations

Cost of SCOE Regional Classes and Services

SCOE Special Education Budget

- During interviews all Solano County Special Education Local Plan Area (SELPA) member districts reported additional detail is needed in the SCOE special education budget to better understand the cost of regional program classes and services.
- FCMAT found the SCOE has added detail and adapted certain information presented in their special education budget in response to district requests, but the budgets for the SCOE regional class programs do not provide information on the cost on a per-class basis.

Reporting Costs for Individual Classes

- During interviews several SELPA member districts stated the cost of each individual SCOE regional class should be available.
- Since the SCOE regional class programs serve district students and the majority of the SELPA's off-the-top funding used to operate these programs is district-generated Assembly Bill 602 (AB 602) revenue, the costs should be available at the level of detail desired by the districts.
 - To provide SCOE regional class program costs by individual class, the SCOE would benefit from using the Standardized Account Code Structure (SACS) to identify costs at the classroom level, not in large groups of expenditures.

SACS Account String

- The SACS is an account string containing seven numerically coded fields which are used in combination to classify revenues, expenditures, assets, liabilities, and fund balances.
- The SACS account string creates a logical framework that can be used to determine where education funds come from and how they are used.

Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

SCOE Account String Structure

- The SCOE uses the base account string, adding a locally defined four-digit management code to the end, indicating the type of SCOE special education program.
 - The SCOE presents their special education budget summary pages and monthly financial report updates by management code.
- FCMAT found the SCOE identifies the location of regional class programs, such as the Extensive Support Needs (ESN) program, by school level within a district (i.e., elementary or secondary), but does not identify individual classes using the school field. For example:
 - 113 – Vacaville Elementary (representing 5 ESN classes)
 - 114 – Vacaville Secondary (representing 4 ESN classes)

SCOE Account String Structure, Cont.

- An example of SCOE's account string is shown below.

Fund	Resource	Project Year	Goal	Function	Object	School	Management Code
01	3310	0	5750	1110	2100	114	1721
General Fund	Special Education - IDEA Basic Local Entitlement	2022-23	Special Education Severely Disabled	Special Education	Classified Personnel Salaries - Instructional	Vacaville - Secondary	3-22 Extensive Needs

SCOE Account String Structure, Cont.

- The SCOE could assign a unique school code to identify the location of each individual class within a regional program.
- FCMAT’s suggested format for SCOE’s account string is shown below.

Fund	Resource	Project Year	Goal	Function	Object	School	Management Code
01	3310	0	5750	1110	2100	XXX	1721
General Fund	Special Education - IDEA Basic Local Entitlement	2022-23	Special Education Severely Disabled	Special Education	Classified Personnel Salaries - Instructional	Vacaville – Alamo I	3-22 Extensive Needs

SCOPE ESN Budget

- The SCOPE's ESN budget groups 44 ESN classes into a one-page budget depicting items such as:
 - Program-level revenues, expenditures, and the reserve for the adopted and revised budgets for one fiscal year and the proposed budget for the next fiscal year
 - The variance between the adopted and revised budgets for one fiscal year and the proposed budget for the next fiscal year
 - The full time equivalent (FTE) of SCOPE staff who support the program in major staffing categories

Cost of the SCOE Regional Programs

- FCMAT compared SCOE-provided information (e.g., regional class program budgets, the Related Services Working Spreadsheet, position control reports, etc.) with SCOE's general ledger to try to isolate the cost of an individual class within a SCOE regional class program.
- FCMAT found SCOE uses the school field in SACS to identify the location of classes at the school level (i.e., 113 – VUSD Elementary and 114 – VUSD Secondary) for many expenditures but does not code all regional class program expenditures with a school field.
 - Therefore, FCMAT was unable to use SCOE's general ledger to link every SCOE expenditure to the school level in a district within a regional class program.

Staffing Categories in the SCOE ESN Program Budget

- The SCOE depicts program wide adopted FTE by major staffing category in each regional class program budget as shown below.

	Adopted FTE 22-23	Proposed FTE 23-24	Proposed - Adopted
Teachers	47.30	47.30	-
Pupil Support*	2.65	2.65	-
Supervisor & Admin	5.25	5.15	(0.10)
Other Certificated	-	-	-
Total Certificated	55.20	55.10	(0.10)
Instructional	129.38	127.93	(1.45)
Support	3.84	3.84	-
Supervisor & Admin	-	-	-
Clerical, Tech & Office	6.40	6.30	(0.10)
Other Classified	10.86	13.35	2.49
Total Classified	150.48	151.42	0.94
Total FTE	205.68	206.52	0.84

Staffing Categories in the SCOE ESN Program Budget, Cont.

- The SCOE's special education budget includes a page reporting each major staffing category (e.g., pupil support, supervisor and admin, instructional, other classified, etc.) which lists the multiple job categories within each.
- For example, the major category "pupil support" contains these job categories:
 - Audiologist
 - School psychologist
 - School nurse
 - Speech language pathologist

Staffing Categories in the SCOE ESN Program Budget, Cont.

Since staffing is reported by major job category in the SCOE regional program budgets, at least the following is not known:

- How many FTE of a particular job category within a major category are serving a regional program.
- Which individual job categories within a major category serve a particular regional program.
- Which job categories within a major category are being reduced or increased between fiscal years.

Suggested Format for SCOE Regional Program Budgets

- FCMAT recommends the SCOE add the following to their program-level budgets:
 - Program pupil count by district
 - Program expenditures by district based on the percentage of district pupils enrolled in the program
 - FTE of staff in each individual job category within a major category
- The SCOE's proposed ESN program budget for 2023-24 was used in FCMAT's recommended budget.
 - [Appendix D: Suggested Format for SCOE Program-Level Budget](#)

Individual Class Budget Reports

- In addition to providing a program-wide budget for each SCOE regional class program, the SCOE should provide information on the cost of each individual class.
- FCMAT suggests the SCOE maintain a spreadsheet with a tab for each individual regional program class budget that follows the same format and contains the same information as FCMAT's recommended program-level budget.
 - Staff in job categories such as the 3.84 FTE custodial and grounds personnel ("Support") should be assigned only to the individual class budgets they support.

SELPA Special Focus Committee (SFC)

FCMAT recommends the COS convene an SFC, including the SELPA assistant superintendent and the chief business official (CBO) of each SELPA member local educational agency (LEA), to examine our recommendations and:

- Develop a format for the SACS account string to identify the location of each class within a regional program.
- Determine a new format and the information to be included in the SCOE regional class program-level and individual class budgets.
- Decide how to reformat the SCOE regional service budgets.

Budget Development and Monitoring for SCOE Regional Programs

SELPA Budget Development Calendar

- FCMAT found the SCOE annually proposes a regional program budget according to the SELPA Budget Development Calendar.
- Additional activities related to budget development, such as evaluating SCOE regional program enrollment projections and determining staffing changes, are discussed during GFC and COS meetings.
 - These items are not part of the SELPA Budget Development Calendar and are not always considered by the COS for formal approval.

Suggested SELPA Budget Development Calendar

- FCMAT recommends the COS adopt a revised SELPA calendar for SCOE regional program budget development that includes additional activities such as:
 - Monitoring program implementation
 - Assessing needs and goals
 - Evaluating enrollment
 - Considering class and staff changes for the next school year
- FCMAT recommends formal COS consideration and adoption of staffing changes for SCOE regional programs as part of the SELPA budget development process prior to the March 15th deadline for classified and certificated layoffs.

Suggested Revisions to the SELPA Budget Development Calendar

Month	Activity
August - October	GFC: Budget Development Calendar Discussion
	COS: Budget Development Calendar Approval
	GFC: Monitor SCOE Regional Program Implementation
	Joint COS/GFC: Identify SCOE Regional Program Priorities and Goals for the Following School Year
November - January	GFC: Project SCOE Regional Program Enrollment for the Following School Year
	GFC: Monitor SCOE Regional Program ADA

**Suggested
Revisions to
SELPA Budget
Development
Calendar, Cont.**

Month	Activity
January	GFC: Discuss SCOE Regional Program Staffing Levels for the Following School Year
February	GFC: Develop Budget Assumptions
	COS: Consider Approval of Budget Assumptions
	COS: Consider Approval of SCOE Regional Program Staffing Changes for the Following School Year so Layoff Notices May Be Issued to Classified and Certificated Employees If Needed No Later than March 15

Suggested Revisions to SELPA Budget Development Calendar, Cont.

Month	Activity
March	Joint COS/GFC: SCOE Special Education Operation Proposed Fiscal Year [insert year] Budget Review
	Joint COS/GFC: SELPA Fiscal Year [insert year] Proposed Budget Review
	COS: Public Hearing/Possible Budget Adoption
April	GFC: Continue Budget Review (if needed)
	COS: Public Hearing/Budget Adoption Item (if needed)
May	GFC: Continue Budget Review (if needed)
	COS: Public Hearing/Budget Adoption Item (if needed)

SCOE Regional Program Budget Monitoring

- FCMAT found the SCOE provides regional program budget updates monthly at GFC meetings between September and May, and a final closing report including the following:
 - Current year's adopted budget
 - Current year's revised budget
 - Actuals and encumbrances through a certain month
 - Remaining budget
 - Percent of the budget remaining
- Neither the budget updates or closing report are presented for or approved by the COS.

Suggested SCOE Budget Monitoring Calendar

- FCMAT recommends the SCOE should produce a First Interim and Second Interim regional program budget revision report at the end of these reporting periods to account for changes in expenditures (e.g., staffing changes, vacant positions filled with contracted staff, etc.).
 - The SCOE should discuss the First and Second Interim regional program budget report with the GFC and bring it to the COS for approval.
- FCMAT recommends the SELPA adopt a calendar to monitor the current fiscal year's budget for SCOE regional programs.

**Suggested
SCOE Budget
Monitoring
Calendar for
SCOE Regional
Programs**

Month	Activity
August - October	Monitor Program Implementation & Program/Student Needs
	Monitor Program ADA
	Track and Revise Estimated Revenues and Expenses
November	GFC Review and COS Adoption of First Interim Budget Revision Report
November - January	Monitor Program Implementation & Program/Student Needs
	Monitor Program ADA
	Track and Revise Estimated Revenues and Expenses

**Suggested
SCOE Budget
Monitoring
Calendar for
SCOE Regional
Programs,
Cont.**

Month	Activity
February	GFC Review and COS Adoption of Second Interim Budget Revision Report
February - June	Monitor Program Implementation & Program/Student Needs
	Monitor Program ADA
	Track and Revise Estimated Revenues and Expenses
August	GFC Review and COS Adoption of Year-End Budget Report

Mid-Year Budget Revisions

- FCMAT recommends the SELPA add a procedure to the Solano County SELPA Procedural Manual which would require SCOPE to bring budget revisions which exceed a certain amount (e.g., \$150,000, regional program's 3% program reserve, etc.) to the GFC for discussion and then to the COS for consideration and formal adoption.
 - This will provide protection to the SELPA member districts and autonomy to the regional program operator.

Program Transfer Considerations

SCOPE Regional Programs Funded Off-the-Top

- During interviews most SELPA member LEAs reported they were concerned that if a SCOPE regional program funded off-the-top was transferred to a different LEA, differences in operation costs may increase the SELPA's total off-the-top regional program obligation.
- Different LEAs may have different operation costs for programs based on factors such as salary schedules, benefits, ability to recruit and retain employees as opposed to contracting for staff, and indirect cost rates.

Impact of Program Transfer on the Off-the-Top Regional Program Budget

When considering a program transfer proposal, the SELPA should:

- Determine differences in program operation costs between SCOE and the requesting LEA.
- Determine the staffing reductions SCOE can make based on the programs being transferred.
 - The SCOE may not be able to reduce the full FTE of every job category by the amount being transferred because certain SCOE staff serve multiple programs and only a small percentage of their FTE supports an individual class within a program.

Impact of Program Transfer on the Off-the-Top Regional Program Budget, Cont.

- FCMAT modeled considerations for staff reductions using the SCOE's estimated costs for the nine ESN classes operated in Vacaville.
- Depending on the programs transferred and job category, staffing may be:
 - Reduced according to the amount of FTE transferred
 - Reduced by less than the amount of FTE transferred
 - Not reduced because SCOE staff could continue to provide the related service even if a program is operated by a differed LEA

**Job Category
Probable
Reductions in
Full FTE
Increments**

FTE for SCOE Positions Reported in the Nine ESN Classes in the VUSD		Probable Reduction
Job Category	Total FTE*	
Teacher	9.00	9.00 FTE
Paraeducator	29.50	29.50 FTE
Health Assistant/Paraeducator	2.00	2.00 FTE
Behavior Assistant	1.00	1.00 FTE

**Job Category
Probable
Reductions in
Less Than
Full FTE
Increments**

FTE for SCOE Positions Reported in the Nine ESN Classes in the VUSD		Probable Reduction
Job Category	Total FTE*	
Psychologist	0.90	0.50 to 1.00 FTE
Nurse	0.45	0 to 0.50 FTE
Speech Language Pathologist	1.88	1.00 to 2.00 FTE
Program Administration	0.91	0.50 to 1.00 FTE
Behavior Analyst	0.45	0 to 0.50 FTE
Occupational Therapist	1.42	1.00 to 1.50 FTE
Clerical, Tech & Office	1.01	0.50 to 1.00 FTE

Questions?

Thank you!

**Council of Superintendents
Solano County SELPA**

Subject: SELPA Business

Meeting Date: September 1, 2023

Agenda Item: 4.2. Action on FCMAT Recommendations

Type: Action

Recommended Action: It is requested that the Council of Superintendents discuss the recommendations proposed by FCMAT and take action on the next steps.

Introduction:	Notes:
<ul style="list-style-type: none"><li data-bbox="251 919 1120 987">• The COS will discuss the recommendations proposed by FCMAT and take action on the next steps.	

Protocol:

- Public Comment
- Board Discussion
- Motion
- Second
- Vote

**Council of Superintendents
Solano County SELPA**

Subject: Advance Planning

Meeting Date: September 1, 2023

Agenda Item: 5.0. Advance Planning

Type: Information

Introduction:

- September 28, 2023 Council of Superintendents
 - 2023-24 Independent Educational Evaluation (IEE) Cost Containment
 - Independent Child Advocate Annual Report