

**ALLOCATION FORMULA**

**UNDER REVIEW**

1. The allocation amount for each unit will be the lesser of:
  - a) the approved budget amount,
  - b) the program unit ceiling amount, and
  - c) the actual cost.
  
2. a) Calculation of the ceiling amount for a program unit with one Program Unit **funded child**:

i) Centre-based program

$$\text{Ceiling Amount} = \frac{\text{Number of Centre Hours (max 800)}}{800 \text{ hrs}} \times \text{Ceiling Rate for one funded child}$$

ii) In-home based program

$$\text{Ceiling Amount} = \frac{\text{Number of Visits (max 36)}}{36 \text{ visits}} \times \text{Ceiling Rate for one funded child}$$

iii) Combined program : centre-based and in-home based program

$$\text{Ceiling Amount} = \left\{ \frac{\text{Number of Centre Hours (max 800)}}{800 \text{ hrs}} + \frac{\text{Number of Visits (max 36)}}{36 \text{ visits}} \right\} \times \text{Ceiling Rate for one funded child}$$

The maximum payable under this calculation is the ceiling amount for one Program Unit **funded child**.

- b) Calculation of the ceiling amount for a program unit with more than one Program Unit **funded child** (clustering):

Choose the Program Unit **funded child** with the highest combination of hours and/or **home visits** and calculate the ceiling for this Program Unit **funded child** as follows:

$$\text{Ceiling Amount} = \left[ \left\{ \frac{\text{Number of Centre Hours (max 800)}}{800 \text{ hrs}} + \frac{\text{Number of Visits (max 36)}}{36 \text{ visits}} \right\} \times \text{Ceiling Amount for one funded child in the unit} \right]$$

PLUS,

for each additional Program Unit **funded child** in the unit, the following:

$$\left[ \left\{ \frac{\text{Number of Centre Hours (max 800)}}{800 \text{ hrs}} + \frac{\text{Number of Visits (max 36)}}{36 \text{ visits}} \right\} \times \text{Ceiling Rate for each additional funded child in the unit} \right]$$

- c) Maximum funding for a program unit is based on an 800-hour program or 36 in-home visits or a combination thereof.
- d) See Additional Information at the end of this section for calculation examples.

### ALLOCATION CRITERIA

1. Program Unit Funding (PUF) may be paid to a **school jurisdiction** for each eligible **child with a severe disability** for a maximum of three years.
2. The funding amount paid will be the lesser of the program unit ceiling, the approved budget total, and the actual cost.
3. To be eligible for funding, a **child with a severe disability** must be at least 2 years 6 months of age and less than 6 years of age on September 1. **School jurisdictions** should plan the **funded child's** program so that the last year of PUF is the year prior to the **funded child's** entry into grade 1.
4. **School jurisdictions** will use the categories/codes and related definitions outlined in **students/ECS children with severe disabilities** in the Glossary of Terms to determine a **funded child's** disabling condition for PUF eligibility purposes.
5. A **funded child** receiving PUF is not eligible for ECS mild/moderate funding.
6. A **funded child** may be claimed by only one **ECS operator** at a time. The **school jurisdiction** claiming the **funded child** is responsible for ensuring the **funded child** is not claimed by another **ECS operator**.
- Revised 7. Eligibility for PUF will be based on all of the following:
  - a) a diagnosis of a disability/condition at the severe/profound level by qualified personnel (note: a diagnosis alone is not sufficient to qualify for funding);
  - b) documentation/assessments of the **funded child's** current level of functioning in the learning environment;

- c) a current **individualized program plan (IPP)** which addresses the **funded child's** diagnosed needs; and
- d) the levels of support and services being provided to the **funded child**.

**Updated**

To expedite the application approval process, pre-approval of a child's eligibility may be obtained by submitting assessment information to support the eligibility of the **funded child**. This information could include actual reports, summary information, or a format agreed upon with Alberta Learning. When a **school jurisdiction** is uncertain of a **funded child's** eligibility, the operator is encouraged to discuss the issues of the **funded child's** eligibility with the Special Programs Branch of Alberta Learning prior to making an application.

**PROCEDURES, DOCUMENTATION AND REPORTING**

- Revised** 1. A PUF application must be submitted (Form 04AL2.3a) to the School Finance Branch by January 1. Payment is based on approval of this application. Applications must be submitted either on paper or electronically using the Program Unit Funding System (PUFS). A separate PUF application must be completed for each **school** that has **funded children** eligible for PUF. As part of the application, an individual budget must be submitted for each program unit listed on the application. Revisions to PUF applications will be accepted until May 1. The assessment information must be sent to the Special Programs Branch for pre-approval.

NOTE: All **school jurisdictions** and **designated special education ECS programs** and other **school authority** types with more than 10 PUF children are required to submit their PUF applications through PUFS. Workshops on how to use PUFS will be held in the Fall. Any **private ECS operator** or private school with 10 or less PUF children may apply using the paper application.

- 2. The following information pertaining to each **funded child** receiving PUF must be kept on file by **school jurisdictions**:
  - a) an **individualized program plan (IPP)** must be developed, implemented and regularly revised for each **funded child**; and
  - b) formal assessment documentation to support the severity of each **funded child's** special needs (a current assessment report must be included with the PUF Application); and
  - c) informal assessment documentation reflecting current performance levels; and
  - d) plans and summaries of **home visits** conducted over the year; and
  - e) current budget information.
- 3. An application for a **funded child** who is diagnosed or registered after January 1 will be accepted until May 1, using the process described in #1.

- Updated**
4. When a **funded child** leaves a program before the end date specified on a PUF application, please notify Alberta Learning of the changes by submitting the PUF Application Adjustments Form (Form 04AL2.3c) to the School Finance Branch within 30 days of child's departure. The original budget total and ceiling will then be adjusted.
  5. When a **child with a severe disability** moves from one **ECS operator** to another, a new PUF application based on the **IPP** must be submitted by the second operator prior to May 1 of the program year.
  6. At the end of each school year, **school jurisdictions** must report actual expenditures for all program unit funded children using Form 04AL2.3b, Statement of Actual Expenditure, as follows:
    - Complete one statement for all program unit **funded children** except those program unit funded children in **designated special education ECS programs**.
    - Complete a statement for each approved **designated special education ECS program**.

The form(s) must be returned to the School Finance Branch by October 31.

- Revised**
7. If a **funded child** has a medical condition/disability which has not changed significantly since the initial diagnosis and was previously approved by Alberta Learning, current documentation outlining assessments, treatment and current level of functioning may be sufficient to ensure continuation of PUF. This information should be kept on file and available for review by Alberta Learning.

**School jurisdictions** must provide documentation to support continued PUF for previously **funded children** with a severe delay involving language, a severe multiple disability (primarily involving language), or any other condition likely to change significantly as a result of intervention, maturation or changes within the **funded child's** environment. Documentation must include the following:

- a statement from the appropriate professional that the **funded child** continues to demonstrate a severe disability;
- description of the necessary supports and services the **funded child** requires as a result of the disability;
- description of the impact of the disability on the **funded child's** ability to function within the ECS environment.

**Revised** It is the responsibility of the **school jurisdiction** to ensure that all **funded children** claimed under PUF meet the eligibility criteria outlined. **School jurisdictions** who are uncertain about the eligibility of a **funded child** are encouraged to contact the Special Programs Branch for confirmation of a child's eligibility.

- Updated** 8. A **funded child's** centre-based program hours and/or **home visits** must meet the child's needs. If a combined program of centre-based hours and **home visits** is provided, there must be a minimum of four home visits in order to be included in the ceiling calculation (see example of ceiling calculation). See definition of **Home Visit** in the Glossary of Terms.

Centre-based program hours are the number of instructional hours the child receives in a classroom setting at a centre or a school during the school year.

- Updated** 9. To access the full ceiling amount, the program offered must be a full-time program. A full-time program must provide either 800 hours of instructional programming for a **funded child** in a center-based program or a minimum of 36 **home visits** during the school year, or the equivalent combination of hours and visits.

- Revised** 10. 800 hours is the maximum number of centre-based program hours that will be funded. Summer programs are not eligible for PUF and should not be included as part of the 800 hour maximum.

In some exceptional circumstances, for a **funded child's** last year of PUF, additional program hours beyond 800 hours (maximum 950 hours) may be approved, based on an individual **funded child's** needs. A written explanation of the need for the additional program hours must be submitted with the PUF application for approval by the Special Programs Branch. This exception will be subject to the ceiling amount.

11. PUF is supplemental to the Base Instruction funding. It is intended to cover the additional educational program costs required to meet the **funded child's** severe special needs.

When completing the budget for program unit costs, budget amounts should approximate anticipated costs. The following specifies the costs that may be included for PUF. Any exceptions to these costs should be discussed with Alberta Learning before submitting the application.

a) Instruction

- Updated** (i) Salaries, wages and employer's portion of benefits and expenditures applicable to teacher assistants directly involved in planning, implementing and evaluating the program for the **funded child(ren)** in the unit. The number of hours claimed here may exceed the **funded child's** program hours by up to 10 percent for each child within that program unit. Clustering and small group program delivery should be considered as alternatives to full-time direct one-to-one assistance. Teacher salary costs are not eligible costs under this category. (See Additional Information #7 on page 12 of this section).

- (ii) Services Purchased – includes services of qualified personnel in the areas of speech therapy, occupational therapy, physiotherapy, mobility training, special education consultation, psychological and other services, and assessment costs for part or all of the program which are not provided free by public service agencies. Costs should be reasonable. **School jurisdictions** must keep records of all services purchased under PUF. All options regarding service delivery should

be considered. **School jurisdictions** must ensure that all services purchased are relevant to the child's educational program and are in direct support of the goals and objectives included on the child's IPP.

**Revised** Special Education Consultation is a service purchased by the **school authority** to provide programming support for the ECS teacher. Examples of services provided under Special Education Consultation include IPP development and implementation, programming strategies, suggested resources and materials and support of the off-campus components of the program. Special education consultation is delivered by a certificated teacher with the appropriate training and experience. On-site Special Education consultation costs are additional costs to the **school jurisdiction** that provides direct programming support. These costs will be subject to a maximum of \$1,500 per **funded child** based on a full-time program. For programs less than 800 hours, the \$1,500 maximum will be prorated based on the program hours and/or number of eligible **home visits**. For example, special education consultation costs for 475 hours and 6 **home visits** would be calculated as:  $\$1,500 \times \left( \frac{475}{800} + \frac{6}{36} \right) = \$1,141$ .

**Revised** Costs for special education administration may not be claimed in this category. These costs are covered by ECS Base Instruction funding. **School jurisdictions** must keep records of costs and services associated with special educational consultation.

(iii) Supplies and materials - instructional supplies and materials which are particular to the **funded child's** program, and are in addition to supplies purchased with Base Instruction funding. Costs in this area are usually in the \$200 - \$500 range per **funded child**. For costs over this range, attach a list of supplies to the application. **School jurisdictions** are encouraged to maintain a resource inventory and an equipment loan pool.

b) **Parent Inservice** - costs for **parents** who attend in-province workshops, seminars, inservice and specialized training sessions specifically related to the **funded child's** program and designed to enhance the ability of **parent(s)/guardian(s)** to assist in the **funded child's** development. Costs in this category are usually in the \$100 - \$400 range per **funded child**.

c) **Staff Inservice** - costs for teachers and teacher assistants who attend workshops, inservice, special courses and seminars related to staff responsibilities in the **funded child's** program and in parental assistance. Costs in this category are usually in the \$200 - \$500 range per **funded child**. Personnel included in Services Purchased are not eligible for Staff Inservice.

d) **Transportation**

Funding to urban and rural districts for transportation of **funded children** is available by submitting an application electronically under sections 1.19 (Rural), 1.21 (Special), 1.20 (Urban), and 1.22 (Metro). PUF will pay for any transportation costs for **children with severe disabilities** not covered by these Transportation grants. To determine

which transportation costs are covered by PUF, all transportation costs must be listed on the PUF budget, then all transportation revenues (from the above transportation grants) must be deducted from the transportation costs. The following descriptions indicate the types of transportation costs which can be claimed and which transportation grants are available. Note: transportation claims must be submitted to the School Finance Branch by November 30 and only **funded children** who were enrolled by September 30 are eligible.

i) Transportation to and from school: Transportation funding for these costs may be claimed by rural, urban and metro districts under section 1.21 for a **funded child** who requires special transportation; e.g. handi-bus, when, because of the severity of his or her disability or because of the **funded child's** age, the **funded child** cannot ride regular, rural or urban transportation or under section 1.19, 1.20, 1.21, 1.22 for a **funded child** who is transported by a regular bus. Transportation costs for **children with severe disabilities** in excess of the funding paid under section 2.4, 1.19, 1.20, 1.21 or 1.22 may be claimed as transportation costs under program unit funding;

Revised ii) Home Visits: Transportation funding for these costs may be claimed under section 1.21 by rural, urban and metro districts for each scheduled visit made by a member of the child's learning team to the home of a **funded child** identified as having **home visits** as part of his/her ECS program. Transportation costs in excess of the funding paid under sections 1.21 may be claimed as transportation costs under PUF;

iii) Other - Field Trips: Transportation costs for this area may be claimed as transportation costs under PUF. Field trips claimed must be those provided in addition to field trips for the regular ECS class or for a **funded child** who, because of his/her disability, requires special transportation on a regularly scheduled field trip; and

iv) In-Program: Transportation costs for this area may be claimed as transportation costs under PUF. In-program transportation costs must be specified and must be for transportation of the **funded child** from one program to another program or agency as part of the **funded child's Individualized Program Plan (IPP)**.

e) Operation and Maintenance

Plant Operations and Maintenance funding is now provided by Alberta Infrastructure. Costs for this category may not be claimed on the PUF budget.

Revised f) Administration

Funding for administration is provided through the various funding rates and formulas used to determine ECS funding allocations. Costs for this category may not be claimed on the PUF budget.

g) Capital: Furniture and Equipment - expenditures for specialized furniture and equipment required to meet the special needs of the **funded child**, which are not available free or subsidized by another source.

i) For any major purchase, such as computer hardware, FM systems, etc., a written recommendation from an appropriate specialist is required indicating the necessity for the equipment. The letter from the specialist should specify the relevance of the equipment to the child's educational program and how it directly supports the goals and objectives of the child's IPP. The letter should also include projected costs of the capital equipment. This letter should be attached to the PUF application.

**Revised** ii) Costs of capital equipment must be reasonable. In some cases the **ECS operator** may be required to provide 2 or more price quotations prior to approval. Approval by the Special Programs Branch is required for all capital expenditures.

iii) Expenditures should not exceed 15 percent of the budget total.

iv) A specialized piece of furniture or equipment no longer used by the **funded child** remains the property of the **school jurisdiction**, not of the **funded child** or **parents** of the **funded child**. If a **funded child** changes **schools** in Alberta but continues to have use for the specialized furniture or equipment, the furniture or equipment goes with the **funded child**.

v) Renovations to a building to be used for the benefit of all **funded children** in the instructional area are not eligible for support under this section. **School jurisdictions** receive funding for renovations through the Infrastructure Maintenance Program (IMP) administered by Alberta Infrastructure.

vi) Administrative capital purchases cannot be claimed under this category.

## 12. Designated Special Education ECS programs.

These are **ECS programs** where at least 70% of **funded children** enrolled have a severe disability. The following requirements apply for these programs:

a) Prior approval is required to qualify for this status;

b) Operators who qualify for this status may claim all education program costs except capital building costs;

c) A budget based on the total education program costs must be submitted on the PUF application budget page for **designated special education ECS programs**;

d) Operation & Maintenance costs: This would include costs associated with the operation and maintenance of the school facility and would also include rent costs.

PUF will cover costs in this category that exceed the funding provided by Alberta Infrastructure;

- Revised**
- e) Administration: Reasonable costs for administration of the **ECS program** may be claimed here. Costs in this area are typically in the 6% to 12% range. Costs in this category should not include any central office administration costs/charges covered by administration funding that is provided under the various funding rates and formulas used to determine ECS funding allocations;
  - f) Capital costs must meet the specific needs of a **funded child** or a group of **funded children** to be eligible. An itemized list of capital must be included with the application if costs are claimed in this category;
  - g) Alberta Learning will apply all applicable revenues to the total program costs (such as Base Instruction funding, mild/moderate funding, ECS transportation funding and other applicable revenues) to determine a net program cost total to which the program unit funding will apply;
  - h) **Designated special education ECS programs** must comply with all conditions and requirements outlined in Section 1.6, Program Unit Funding, of this Manual. These programs must also comply with the expectations outlined in the *Standards for Special Education* and the principles contained in Alberta Learning's *Kindergarten Statement (2000)*;
  - i) Applications for new programs must be submitted as a proposal to the Director of the Special Programs Branch by June 1, for approval. To be considered for this designated status, the program must have operated for at least one year. Newly designated programs will be subject to program review within the first year. The proposal should contain the following information:
    - a rationale for applying for status as a **designated special education ECS program** including the potential benefits to **children** with severe special needs and their families. The rationale should also explain why the program could not operate as a regular ECS program and should highlight how receiving the designated status will resolve those issues.
- Revised**
- an overview of the proposed program including population served, program format, service delivery model, support services provided, opportunities for inclusion, transition to the community school and a brief summary of the role descriptions of program staff.
  - a proposed budget completed using form 04AL2.3a. This budget should outline all estimated expenditures and projected revenues; and
  - j) The status of approved **designated special education ECS programs** may be reviewed and withdrawn at any time by Alberta Learning.

## ADDITIONAL INFORMATION

### 1. A child with a severe disability who:

- a) is at least 5 years 6 months but less than 6 years of age on September 1 of the school year in which s/he is counted; and
- b) is eligible to enter grade 1 under the **school** entrance age policy of a **school jurisdiction**; and
- c) has not spent 3 years in an **Early Childhood Services program**,

may be eligible for PUF if, in the opinion of the **school jurisdiction** and the **parent**, an **ECS program** is the most appropriate placement for the **funded child**.

### 2. The calculation of the ceiling amount for a program unit with one **funded child** in it using examples of a centre-based program, an in-home program and a program based on a combination of centre hours and **home visits** is determined as follows:

Revised

Calculation of the ceiling for a <u>centre-based program</u> of 500 hours	Calculation of the ceiling for an <u>in-home based program</u> of 10 <b>home visits</b>	Calculation of the ceiling for a <u>combined program</u> based on 500 centre hours and 10 <b>home visits</b>
$\frac{500 \text{ hrs}}{800 \text{ hrs}} \times \$21,707$ $= \$13,567$	$\frac{10 \text{ visits}}{36 \text{ visits}} \times \$21,707$ $= \$6,030$	$\frac{500}{800} + \frac{10}{36} \times \$21,707$ $= \$19,597$

Note: If the calculation results in a number greater than the ceiling amount then the ceiling would apply.

3. The maximum program unit rates should be viewed as ceilings only. Provincial averages indicate the cost of most programs to be less than \$14,000 per **funded child**. Careful stewardship of funds by **school jurisdictions** is integral to the PUF program.
4. The decision to cluster or group **funded children** into a program unit for programming purposes should be based on the educational needs of the **funded children** involved. However, it is expected that whenever possible operators will cluster **funded children** with similar needs who receive services in the same setting and at the same time.
5. For a program unit with more than one **funded child**, the ceiling is calculated as follows:
  - Choose the **funded child** with the highest combination of hours and/or **home visits**.  
Calculate the ceiling for this **funded child** as follows:

$$\left[ \frac{\# \text{ hours}}{800} + \frac{\# \text{ visits}}{36} \times \$21,707 \right]$$

- To this amount, add, for each additional **funded child** in the program unit as follows:

$$+ \left[ \frac{\# \text{ hours}}{800} + \frac{\# \text{ visits}}{36} \times \$5,385 \right]$$

Example

For a program unit (cluster) of three **funded children**, where:

- funded child #1** has 500 hours and 10 **home visits**
- funded child #2** has 400 hours, no **home visits**
- funded child #3** has 600 hours and 4 **home visits**

The ceiling is then calculated as follows:

$$\begin{aligned} & \left[ \frac{500}{800} + \frac{10}{36} \right] \times \$21,707 = \$19,597 \\ & + \left[ \frac{400}{800} \right] \times \$5,385 = \$2,693 \\ & + \left[ \frac{600}{800} + \frac{4}{36} \right] \times \$5,385 = \$4,637 \\ & = \text{Total ceiling for the unit} \quad \underline{\$26,927} \end{aligned}$$

- Revised 6.** Funding ceiling amounts will be adjusted when a **funded child's** program starts after September 30 or ends prior to May 25. Funding ceiling amounts will be adjusted when a **funded child** leaves the program earlier than planned. In these situations, the ceiling will be the lesser of:
- a pro-rated ceiling amount of approximately \$2,171 per month for the number of months the program runs; or
  - the ceiling amount based on the program hours and/or the number of **home visits** provided.

For example, the ceiling amount for a **funded child** in a four month program with 300 hours and 4 **home visits** would be calculated as follows:

Ceiling calculation for a 4 month program in a 10 month program year
Lesser of:
a) $\$21,707 \times 4/10 = \$8,682$ or
b) $\$21,707 \times (300/800 + 4/36) = \$10,551$
Ceiling amount is \$8,682

7. For **school jurisdictions** that are providing a program for a **child with a severe disability** in the regular ECS classroom:

The Base Instruction funding, Part 1, Section 1, is paid on behalf of all **funded children** in an **ECS program**. Base Instruction funding is available for a **child with a severe disability** who is as young as 2 years 6 months on September 1. This funding supports the day-to-day operating costs of the program, such as teacher salaries, rent, utilities, and supplies. Since these costs would be incurred whether or not a **child with a severe disability** was in the program, they should not be included in the program unit expenditures. Ordinarily, teachers' salaries should not be included as program unit costs because the Base Instruction funding supports these costs.

8. For **school jurisdictions** contracting placement in a Day Care and for Day Cares with approved ECS status the following apply:
- In circumstances where a **funded child** is placed in a day care program because the location is the best place to implement the **IPP** for the **funded child**, the fees only for the education component portion of the day may be claimed from PUF. The education component should reflect a typical education schedule.
  - Costs for childcare are not eligible to be claimed under PUF.
9. **School jurisdictions** may appeal PUF decisions by contacting the Director of the Special Programs Branch.

## REFERENCES

*ECS Program Unit Funding: A Handbook for ECS Operators*