

281—34.6(218) Budget submission and approval. Educational program budgets shall be submitted, reviewed, modified, and approved using the following procedures:

34.6(1) *Submission.* Each institution shall submit a proposed educational program budget by January 1 for the following school year. The proposed budget shall be based on the average daily attendance of the children residing in the institution and shall be submitted to the department of education and the department of human services on forms provided by the department. The average daily attendance used for the proposed budget shall be the average daily attendance for the school year that ended the previous June 30.

34.6(2) *Students not served pursuant to an IEP.* The budget shall be calculated as the sum of the following:

a. Average daily attendance multiplied by the state cost per pupil for the budget year established pursuant to Iowa Code section 257.9.

b. Average daily attendance multiplied by the per pupil media services funding for the AEA in which the institution is located as established by Iowa Code section 257.37.

c. Average daily attendance multiplied by the per pupil educational services funding for the AEA in which the institution is located as established by Iowa Code section 257.37.

34.6(3) *Students served pursuant to an IEP.* The budget shall be calculated as the sum of the following:

a. Costs established pursuant to subrule 34.6(2) for students not served pursuant to an IEP.

b. Additional weighting established by the special education weighting plan pursuant to Iowa Code section 257.31, subsection 12, as appropriate to support the nature and extent of special education services provided pursuant to subrule 34.3(3).

c. Special education student count multiplied by the special education support cost per pupil funding established for the AEA in which the institution is located pursuant to Iowa Code section 257.9.

d. The State Training School at Eldora and the Iowa Juvenile Home at Toledo may include in their budgets an amount that represents the difference between the amount established pursuant to Iowa Code (2003) section 282.28 and approved by the department for the 2003-2004 fiscal year included in the fiscal year beginning July 1, 2003, and the amount each institution has budgeted under paragraph 34.6(3) “*c.*” The budget amount shall increase annually by the allowable growth rate established for that year.

e. In addition to the amount each institution has budgeted as specified in paragraph 34.6(3) “*c.*,” the mental health institutes at Cherokee and Independence may include annually in their budgets an amount not to exceed \$200,000 based on the budget calculation specified in paragraph 34.6(2) “*a.*” This budgeted amount may be adjusted to an amount that exceeds \$200,000 in circumstances when there is a significant increase in the number of students in attendance. This additional amount shall increase annually by the allowable growth rate established for that year.

34.6(4) *Approval.* The department shall review and approve or modify the proposed educational program budget by February 1 and communicate this action to each institution. The department shall also notify the department of revenue of its action by February 1.