

**22-23 DRAFT ALLOCATION MODEL**  
**OUSD Mild Mod Take Back**

A	B		C		D		E		F		G		H		I	J	K
District	Count	Direct Service	Count	Extensive Support	Count	Mild Mod *includes m/m Psych	Count	Mild Mod Speech	Count	Infant & Preschool	Count	Infant & Preschool Speech	Count	Transportation	Excess Cost 22-23	Prior Year Adjustment (20- 21)	Billback for 2022-2023
CAPAY	18.0	\$ 34,142	1.0	\$ 16,066	12.5	\$ 70,401	3.0	\$ 7,291	0.0	\$ -	0.5	\$ 1,582.41	1.0	\$ 5,191	\$ 134,674	\$ -	\$ 134,674
HAMILTON	108.0	\$ 204,852	12.5	\$ 200,822	83.5	\$ 470,276	7.0	\$ 17,013	2.0	\$ 33,053	3.5	\$ 11,076.90	11.0	\$ 57,105	\$ 994,199	\$ (13,520)	\$ 980,679
LAKE	23.0	\$ 43,626	0.0	\$ -	17.5	\$ 98,561	3.5	\$ 8,506	0.0	\$ -	0.5	\$ 1,582.41	17.0	\$ 88,253	\$ 240,529	\$ -	\$ 240,529
ORLAND	125.0	\$ 237,098	36.5	\$ 586,401	267.0	\$ 1,503,758	50.0	\$ 121,520	19.5	\$ 322,264	21.0	\$ 66,461.38	46.0	\$ 238,803	\$ 3,076,306	\$ -	\$ 3,076,306
PLAZA	14.5	\$ 27,503	1.0	\$ 16,066	9.0	\$ 50,688	5.5	\$ 13,367	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 107,625	\$ -	\$ 107,625
PRINCETON	20.5	\$ 38,884	1.0	\$ 16,066	14.0	\$ 78,849	2.0	\$ 4,861	0.0	\$ -	1.5	\$ 4,747.24	2.0	\$ 10,383	\$ 153,789	\$ -	\$ 153,789
STONY CREEK	9.0	\$ 17,071	0.0	\$ -	7.0	\$ 39,424	1.0	\$ 2,430	1.0	\$ 16,526	0.5	\$ 1,582.41	1.0	\$ 5,191	\$ 82,226	\$ -	\$ 82,226
WILLOWS	214.5	\$ 406,860	23.5	\$ 377,546	126.5	\$ 712,455	41.5	\$ 100,862	7.0	\$ 115,684	12.0	\$ 37,977.93	31.5	\$ 163,528	\$ 1,914,913	\$ -	\$ 1,914,913
SUCCESS ONE!	2.0	\$ 3,794	0.0	\$ -	2.0	\$ 11,264	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 15,058	\$ -	\$ 15,058
WALDEN ACAD	23.5	\$ 44,574	0.0	\$ -	13.0	\$ 73,217	12.5	\$ 30,380	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 148,171	\$ -	\$ 148,171
Wm FINCH	28.0	\$ 53,110	0.0	\$ -	27.5	\$ 154,881	3.0	\$ 7,291	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 215,283	\$ -	\$ 215,283
<b>TOTALS</b>	586.0	\$ 1,111,514	75.5	\$ 1,212,967	579.5	\$ 3,263,775	129.0	\$ 313,522	29.5	\$ 487,527	39.5	\$ 125,011	109.5	\$ 568,456	\$ 7,082,771	\$ (13,520)	\$ 7,069,251

L	M	N	O	P	Q	R
REVENUE CALCULATION	AU COST	EXCESS COST	EXCESS COST RATE PER STUDENT	EXPENDITURES	% of EXPENDITURES	EXCESS COST BY SERVICE
plus ousd rev 6500 - AB602	\$ 3,231,300	SELPA Director .5 FTE \$ 102,867	Revenue \$ 7,911,531	DIS \$ 1,897	DIS \$ 2,362,563	\$ 1,111,514
6500 - Property Tax	\$ 1,638,117	Student Data Coordinator .45 FTE \$ 63,599	Expenditures \$ 14,770,154	Extensive Support \$ 16,066	Extensive Support \$ 2,578,206	\$ 1,212,967
6500 - SDC Transfer	\$ 845,715	Senior Fiscal Specialist .40 FTE \$ 47,883	AU Cost \$ 224,148	M/M \$ 5,632	Mild Moderate \$ 6,937,271	\$ 3,263,775
6500 - Contribution from Unrestricted	\$ 129,000	Materials, Travel, Mileage, Dues \$ 9,800		M/M Speech \$ 2,430	Mild Moderate Speech \$ 666,401	\$ 313,522
3327 - IDEA Mental Health	\$ 62,853	AU Cost \$ 224,148		Infant & Preschool \$ 16,526	Infant & Preschool \$ 1,036,256	\$ 487,527
6512 - Special Ed Mental Health	\$ 361,413	<b>** The AU Cost is taken off the top before the revenue is applied to expenditures</b>	Shortfall/ Excess Cost \$ 7,082,771	Infant & Preschool Speech \$ 3,165	Infant & Preschool Speech \$ 265,715	\$ 125,011
3385 - IDEA Early Intervention	\$ 34,422		Transportation Excess Cost \$ 568,456	Transportation \$ 5,191	Non Transportation Expenditures \$ 13,846,412	Non Transportation Excess Cost \$ 6,514,315
6510 - Infant Program	\$ 123,732					
3313 - IDEA Basic Local Assistance Preschool	\$ 84,932				Transportation Expenditures \$ 923,742	Transportation Excess Cost \$ 568,456
3315 - IDEA Preschool Grant	\$ 40,267					
3345 - IDEA Preschool SD	\$ 1,000				All Expenditures \$ 14,770,154	Short Fall/ Excess Cost \$ 7,082,771
plus ousd 3310 - IDEA Basic Local Assistance	\$ 1,069,129					
9240 - Transportation	\$ 289,651					
Revenue	\$ 7,911,531					

**Expenditures by Goal and Function**

Description of DIS Items	DIS	Description of Extensive Support Items	Extensive Support	Description of Mild/Mod Items	Mild/Mod	Mild Mod Speech	Cost	Preschool Classroom	Preschool	Preschool Speech	Preschool Speech \$\$	Transportation
NPS (5750 1180)	-	Extensive Support Classes (5750 1110)	2,123,231	Mild/Mod Classroom (5770 1120)	2,617,148	Mild Mod Speech (5770 3150)	365,112	Preschool Separate Classes (5730 1110)	664,828	Preschool Speech (5730 3150)	238,500	769,573
Severe Other Instructional (5750 1190)	542,545	Severe PS Sal & Benefits	127,731	Mild/Mod Translation and Sub Mileage (5770 1191)	14,851	OUSD Speech	233,036	Infant Other Instructional Services (5710 1190)	129,143			58,864
Non Severe Other Instructional (5770 1190)	48,254	PS 4xxx & 5xxx	3,720	PS BYRD .7FTE Sal & Benefits	97,108			Preschool Translator (5730 1191)	2,000			
Severe Translation(5750 1191)	5,000	Extensive Behavior Support Specialist	59,462	PS Little .5 FTE sal & benefits	69,578			PS	13,916			
Supervision & Admin (5001 2100)	413,540			PS Cox .5 FTE Sal & benefits	72,068			PS 4xxx & 5xxx	1,653			
Library (5001 2420)	1,500			PS 4xxx & 5xxx	7,027			Preschool Psych (5730 3120)	76,964			
Mental Health Psych (5150 3120)	415,658			Mild/Moderate Psychologist (5770 3120)	431,341			Preschool Coordinator	41,618			
Severe Psychologist (5750 3120)	95,318			Mild Moderate Behavior Support Specialist	59,462							
Health Services (5001 3140)	195,356			OUSD MILD MOD	2,858,166							
Severe Speech (5750 3150)	100,372											
Plant Maint & Operations (5001 8100)	161,621											
GE Credit (5770 9200)	141,424											
	-											
	-											
	2,120,588		2,314,144		6,226,750		598,148		930,122		238,500	828,437
% of total expenditures	17%		19%		50%		5%		7%		2%	
Indirect	241,976		264,062		710,521		68,253		106,134		27,215	95,305
<b>Total Cost including Indirect</b>	<b>\$ 2,362,563</b>	<b>Extensive Support</b>	<b>\$ 2,578,206</b>	<b>MILD/MOD</b>	<b>\$ 6,937,271</b>	<b>M/M Speech</b>	<b>\$ 666,401</b>	<b>Infant/Preschool</b>	<b>\$ 1,036,256</b>	<b>Infant/Pre Speech</b>	<b>\$ 265,715</b>	<b>\$ 923,742</b>

Indirect Cost Calculation		Expenditure Calculation		Program Specialist Calculation	
<i>The indirect calculation is completed by taking all indirect cost by resource and applying them to the % of the expenditure cost by service type. This is due to multiple service type expenditures within each resource. Transportation is applied separately as it is the only service type within that resource.</i>		<i>The expenditure calculation is completed by calculating the cost of all expenditures. It is separated by non transportation expenditures, and transportation expenditures. This is due to the need to have the cost of expenditures that are non transportation for the indirect cost calculation.</i>		<i>This calculation is done manually as Program Specialist have a Goal and Function (5060-2100) that is not split by service type within the budget reporting system.</i>	
3310	82,452	Non Transportation Expenditures	12,428,251	<b>Program Specialist Salary and Benefits</b>	
3313	9,770	Indirect (not transportation)	\$ 1,418,161	TC	144,135.91
3315	4,632	<b>Expenditures (not transportation) plus indirect</b>	<b>13,846,412</b>	5 - 5770	72,067.96
3327	7,230			5 - 5750	72,067.96
3345	115				
3385	3,960	Transportation Expenditures	828,437	LL	139,156.63
plus 355,625 indirect 6500	1,254,190	Transportation Indirect	95,305	1 - 5730	13,915.66
6510	14,234	Transportation Expenditures plus Indirect	923,742	4 - 5750	55,662.65
6512	41,578			5 - 5770	69,578.32
<b>Indirect (Not Transportation)</b>	<b>\$ 1,418,161</b>	<b>All Expenditures</b>	<b>\$ 14,770,154</b>	MB	138,726.29
<b>Transportation Indirect (9240) plus ousd</b>	<b>\$ 95,305</b>			.7 m/m	97,108.40
				Total FTE MM	1.70
				Total FTE Severe	0.9
				Total FTE Preschool	0.4
				% FTE MM	57%
				% FTE Severe	30%
				% FTE Preschool	13%
				<b>PS 4xxx-5xxx</b>	
				Cost \$	<b>12,400.00</b>
				MM	\$ 7,026.67
				Severe	\$ 3,720.00
				Preschool	\$ 1,653.33
				Total PS Cost	\$ 392,801

### Mild/Mod Take Back Expenditures

9 Mild/Mod Teachers	758,724	
5 Mod/Severe Teachers	421,514	
10 Mild/Mod Aides	431,126	
10 1:1 Aides	431,126	
10 Mod Severe Aides	431,126	
2.0 Psych	243,669	
1.0 Program Specialist	140,881	
	<b>2,858,166</b>	Added to Mild/Mod service type expenditure calculation
2.0 Speech	233,036	Added to Speech Only Service Type expenditure Calculation
indirect (13%)	355,625	Added to 6500 indirect cost
1 bus driver step 9	58,864	Added to Transportation Expenditure Calculation
Transportation Indirect	6,771	Added to Transportation Indirect Calculation
317 Students (50 speech/ 267 mild)		
16 Transported		

### Mild Mod Take Back Revenue

Additional AB602 (6500)	1,107,061
Additional AB602 (3310)	425,717

### Assumptions

Teachers on Step 7  
Aides on Step 10  
Psych Step 6  
Speech Step 7  
Program Spec step 6  
Bus Driver step 9