

22-23 DRAFT ALLOCATION MODEL
OUSD Take Back Extensive Support Services

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	\$ 32,598	1.0	\$ 19,905	12.5	\$ 63,233	3.0	\$ 6,507	0.0	\$ -	0.5	\$ 1,416.76	1.0	\$ 12,225	\$ 135,885	\$ -	\$ 135,885
HAMILTON	108.0	\$ 195,590	12.5	\$ 248,816	83.5	\$ 422,395	7.0	\$ 15,182	2.0	\$ 29,593	3.5	\$ 9,917.32	11.0	\$ 134,473	\$ 1,055,967	\$ (13,520)	\$ 1,042,447
LAKE	23.0	\$ 41,653	0.0	\$ -	17.5	\$ 88,526	3.5	\$ 7,591	0.0	\$ -	0.5	\$ 1,416.76	0.0	\$ -	\$ 139,187	\$ -	\$ 139,187
ORLAND	88.5	\$ 160,275	0.0	\$ -	0.0	\$ -	0.0	\$ -	19.5	\$ 288,528	21.0	\$ 59,503.94	0.0	\$ -	\$ 508,307	\$ -	\$ 508,307
PLAZA	14.5	\$ 26,260	1.0	\$ 19,905	9.0	\$ 45,528	5.5	\$ 11,929	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 103,621	\$ -	\$ 103,621
PRINCETON	20.5	\$ 37,126	1.0	\$ 19,905	14.0	\$ 70,821	2.0	\$ 4,338	0.0	\$ -	1.5	\$ 4,250.28	2.0	\$ 24,450	\$ 160,890	\$ -	\$ 160,890
STONY CREEK	9.0	\$ 16,299	0.0	\$ -	7.0	\$ 35,410	1.0	\$ 2,169	1.0	\$ 14,796	0.5	\$ 1,416.76	1.0	\$ 12,225	\$ 82,316	\$ -	\$ 82,316
WILLOWS	214.5	\$ 388,464	23.5	\$ 467,773	126.5	\$ 639,916	41.5	\$ 90,008	7.0	\$ 103,574	12.0	\$ 34,002.25	31.5	\$ 385,083	\$ 2,108,821	\$ -	\$ 2,108,821
SUCCESS ONE!	2.0	\$ 3,622	0.0	\$ -	2.0	\$ 10,117	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 13,739	\$ -	\$ 13,739
WALDEN ACAD	23.5	\$ 42,559	0.0	\$ -	13.0	\$ 65,762	12.5	\$ 27,111	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 135,432	\$ -	\$ 135,432
Wm FINCH	28.0	\$ 50,709	0.0	\$ -	27.5	\$ 139,112	3.0	\$ 6,507	0.0	\$ -	0.0	\$ -	0.0	\$ -	\$ 196,327	\$ -	\$ 196,327
TOTALS	549.5	\$ 995,156	39.0	\$ 776,304	312.5	\$ 1,580,820	79.0	\$ 171,341	29.5	\$ 436,491	39.5	\$ 111,924	46.5	\$ 568,456	\$ 4,640,493	\$ (13,520)	\$ 4,626,973

L	M	N	O	P	Q	R		
REVENUE CALCULATION	AU COST	EXCESS COST	EXCESS COST RATE PER STUDENT	EXPENDITURES	% of EXPENDITURES	EXCESS COST BY SERVICE		
6500 - AB602	\$ 2,105,406	SELPA Director .5 FTE \$ 102,867	Revenue \$ 5,975,706	DIS \$ 1,811	DIS \$ 2,361,705	24%	\$ 995,156	
6500 - Property Tax	\$ 1,638,117	Student Data Coordinator .45 FTE \$ 63,599	Expenditures \$ 10,392,051	Extensive Support \$ 19,905	Extensive Support \$ 1,842,326	19%	\$ 776,304	
6500 - SDC Transfer	\$ 468,743	Senior Fiscal Specialist .40 FTE \$ 47,883	AU Cost \$ 224,148	M/M \$ 5,059	Mild Moderate \$ 3,751,602	39%	\$ 1,580,820	
6500 - Contribution from Unrestricted	\$ 129,000	Materials, Travel, Mileage, Dues \$ 9,800		M/M Speech \$ 2,169	Mild Moderate Speech \$ 406,626	4%	\$ 171,341	
3327 - IDEA Mental Health	\$ 62,853	AU Cost \$ 224,148		Infant & Preschool \$ 14,796	Infant & Preschool \$ 1,035,880	11%	\$ 436,491	
6512 - Special Ed Mental Health	\$ 361,413	** The AU Cost is taken off the top before the revenue is applied to expenditures	Shortfall/ Excess Cost \$ 4,640,493	Infant & Preschool Speech \$ 2,834	Infant & Preschool Speech \$ 265,618	3%	\$ 111,924	
3385 - IDEA Early Intervention	\$ 34,422		Transportation Excess Cost \$ 568,456	Transportation \$ 12,225	Non Transportation Expenditures \$ 9,663,757	Non Transportation Excess Cost \$ 4,072,037		\$ 4,072,037
6510 - Infant Program	\$ 123,732							
3313 - IDEA Basic Local Assistance Preschool	\$ 84,932							
3315 - IDEA Preschool Grant	\$ 40,267							
3345 - IDEA Preschool SD	\$ 1,000							
3310 - IDEA Basic Local Assistance	\$ 636,170							
9240 - Transportation	\$ 289,651							
Revenue	\$ 5,975,706							
				All Expenditures \$ 10,392,051	Short Fall/ Excess Cost \$ 4,640,493			

Expenditures by Goal and Function

Description of DIS Items	DIS	Description of Extensive Support Items	Extensive Support	Description of Mild/Mod Items	Mild/Mod	Mild Mod Speech	Cost	Preschool Classroom	Preschool	Preschool Speech	Preschool Speech \$\$	Transportation
NPS (5750 1180)	-	Extensive Support Classes (5750 1110)	2,123,231	Mild/Mod Classroom (5770 1120)	2,617,148	Mild Mod Speech (5770 3150)	365,112	Preschool Separate Classes (5730 1110)	664,828	Preschool Speech (5730 3150)	238,500	769,573
Severe Other Instructional (5750 1190)	542,545	Severe PS Sal & Benefits	127,731	Mild/Mod Translation and Sub Mileage (5770 1191)	14,851			Infant Other Instructional Services (5710 1190)	129,143			(116,420)
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	Less Reduction	(659,910)	PS Cox .5 FTE Sal & benefits	72,068			PS 4xxx & 5xxx	1,653			
Library (5001 2420)	1,500			PS 4xxx & 5xxx	7,027			Preschool Psych (5730 3120)	76,964			
Mental Health Psych (5150 3120)	415,658			Mild/Moderate Psychologist (5770 3120)	431,341			Preschool Coordinator	41,618			
Severe Psychologist (5750 3120)	95,318			Mild Moderate Behavior Support Specialist	59,462							
Health Services (5001 3140)	195,356											
Severe Speech (5750 3150)	100,372											
Plant Maint & Operations (5001 8100)	161,621											
GE Credit (5770 9200)	141,424											
	-											
	-											
	2,120,588		1,654,234		3,368,584		365,112		930,122		238,500	653,153
% of total expenditures	24%		19%		39%		4%		11%		3%	
Indirect	241,117		188,092		383,019		41,514		105,758		27,118	75,141
Total Cost including Indirect	\$ 2,361,705	Extensive Support	\$ 1,842,326	MILD/MOD	\$ 3,751,602	M/M Speech	\$ 406,626	Infant/Preschool	\$ 1,035,880	Infant/Pre Speech	\$ 265,618	\$ 728,294

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	8,677,139	Program Specialist Salary and Benefits	
3313	9,770	Indirect (not transportation)	\$ 986,618	TC	144,135.91
3315	4,632	Expenditures (not transportation) plus indirect	9,663,757	5 - 5770	72,067.96
3327	7,230			5 - 5750	72,067.96
3345	115				
3385	3,960	Transportation Expenditures	653,153	LL	139,156.63
6500	822,647	Transportation Indirect	75,141	1 - 5730	13,915.66
6510	14,234	Transportation Expenditures plus Indirect	728,294	4 - 5750	55,662.65
6512	41,578			5 - 5770	69,578.32
Indirect (Not Transportation)	\$ 986,618	All Expenditures	\$ 10,392,051	MB	138,726.29
Transportation Indirect (9240)	\$ 75,141			.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%
				PS 4xxx-5xxx	
				Cost \$	12,400.00
				MM	\$ 7,026.67
				Severe	\$ 3,720.00
				Preschool	\$ 1,653.33
				Total PS Cost	\$ 392,801

OUSD Take Back Extensive Support

Reduction in Staffing	
Mill Street Teacher	\$ 73,896
3 aides	\$ 41,558
	\$ 48,334
	\$ 48,073
Capay 1 aide	\$ 45,363
Adult Transition	\$ 111,340
2 aides	\$ 43,850
	\$ 43,168
Osprey Aide	\$ 39,437
Eagle 2 Aides	\$ 31,266
	\$ 46,413
.2 FTE Psych	\$ 25,157
.2FTE PS	\$ 28,827
.3FTE Speech	\$ 33,229
Total	<u>\$ 659,910</u>
Reduce ICR	<u>\$ 75,918</u>
(3) - hour drivers	\$ 45,283
	\$ 32,803
	\$ 38,334
Total	<u>\$ 116,420</u>
Reduce ICR	<u>\$ 13,393</u>
Reduction in Expenditure	\$ 865,641

Reduction to Revenue	
AB602 (6500)	18833
AB602 (3310)	7242.3
SDC Transfer	376,972
Reduction to Revenue	403,047

Overall Impact \$ 462,594