

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

2021–22 Local Plan Annual Submission

Section D: Annual Budget Plan

SELPA

North Region

Fiscal Year

2021–22

Local Plan Section D: Annual Budget Plan

Projected special education budget funding, revenues, and expenditures by LEAs are specified in **Attachments II–V**. This includes supplemental aids and services provided to meet the needs of students with disabilities as defined by the Individuals with Disabilities Education Act (IDEA) who are placed in regular education classrooms and environments, and those who have been identified with low incidence disabilities who also receive special education services.

IMPORTANT: Pursuant to California *Education Code* (EC) Section 56048, adjustments to any year's apportionment must be received by the California Department of Education (CDE) from the SELPA prior to the end of the first fiscal year (FY) following the FY to be adjusted. The CDE will consider and adjust only the information and computational factors originally established during an eligible FY, if the CDE's review determines that they are correct.

Pursuant to EC Section 56195.1(2)(b)(3), each Local Plan must include the designation of an administrative entity to perform functions such as the receipt and distribution of funds. Any participating local educational agency (LEA) may perform these services. The administrative entity for a multiple LEA SELPA or an LEA that joined with a county office of education (COE) to form a SELPA, is typically identified as a responsible local agency or administrative unit. Whereas, the administrative entity for single LEA SELPA is identified as a responsible individual. Information related to the administrative entity must be included in Local Plan Section A: Contacts and Certifications.

Section D: Annual Budget Plan

SELPA

Fiscal Year

Table 1: Special Education Revenue by Source

D1. Using the fields below, identify the special education revenues by funding source. The total revenue and the percent of total funding by source is automatically calculated.

Funding Revenue Source	Amount	Percentage of Total Funding
Assembly Bill (AB) 602 State Aid	15,101,164	65.94%
AB 602 Property Taxes	1,931,519	8.43%
Federal IDEA Part B	5,053,315	22.06%
Federal IDEA Part C	131,610	0.57%
State Infant/Toddler	390,337	1.70%
State Mental Health	0	0.00%
Federal Mental Health	294,919	1.29%
Other Revenue*	0	0.00%
Total Revenue	22,902,864	100.00%

D2. Using the form template provided in **Attachment II**, complete a distribution of revenues to all LEAs participating in the SELPA by funding source.

D3. *Include a description of the revenue identified the "Other Revenue" category

Section D: Annual Budget Plan

SELPA

North Region

Fiscal Year

2021–22

Table 2: Total Budget by Object Codes

D4. Using the fields below, identify the special education expenditures by object code. The total expenditures and the percent of total expenditures by object code is automatically calculated.

Object Code	Amount	Percentage of Total Expenditures
Object Code 1000—Certificated Salaries	27,459,119	30.12%
Object Code 2000—Classified Salaries	15,853,277	17.39%
Object Code 3000—Employee Benefits	16,565,992	18.17%
Object Code 4000—Supplies	1,010,652	1.11%
Object Code 5000—Services and Operations	28,244,876	30.98%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing*	2,026,194	2.22%
Total Expenditures	91,160,110	100.00%

D5. Using the templates provided in **Attachment III**, complete a distribution of projected expenditures by LEAs participating in the SELPA by object code.

D6. *Include a description of the expenditures identified under object code 7000:

State Special Schools, SELPA Administrative Unit fee, LEAs' transfer of indirect costs

Section D: Annual Budget Plan

SELPA

North Region

Fiscal Year

2021–22

Table 3: Federal, State, and Local Revenue Summary

D7. Using the fields below, identify funding by revenue jurisdiction and percent of total budget.

Revenue Source	Amount	Percentage of Total Funding
State Special Education Revenue	17,423,020	19.46%
Federal Revenue	5,479,844	6.12%
Local Contribution	66,624,152	74.42%
Total Revenue From All Sources	89,527,016	100.00%

D8. Using the form template provided in **Attachment IV**, provide a complete distribution of revenues to all LEAs participating in the SELPA by federal and state funding source.

Special Education Local Plan Area Funding Distribution

D9. Describe the basic premise of the SELPA Allocation Plan.

Generally, state apportionment, state grants, and federal grants are allocated based on each districts' percentage of the SELPA's prior year general education enrollment published on DataQuest. Funds that warrant specialized calculations (e.g., low incidence, infant grants, preschool, property tax) are allocated based on district percentages of pupil counts (numbers of students in special education published in CALPADS). Additionally, 3% of revenue is allocated for preschool students and 8.57% of revenues is allocated to bring districts up to prior year funding levels if needed.

D10. Describe how the SELPA distributes IDEA revenues to the LEAs, including the models used to provide services to member LEAs:

The SELPA publishes distributions at P-1 and P-2 when the apportionment is certified by the state. Instructions for distribution are sent to our county office. The SELPA Administrative Unit's involvement is pass through of special education revenues. Per SELPA instructions, the County sends funds to be allocated to districts through Fund 10 SACS code to the SELPA Administrative Unit. Per SELPA instructions, The Administrative Unit then distributes the funds to to each member district. Apportionments for regionalized operations and services and instructional support of program specialist are made directly to the Administrative Unit.

Section D: Annual Budget Plan

SELPA North Region

Fiscal Year 2021–22

Table 4: Special Education Local Plan Area Operating Expenditures

D11. Using the fields below, identify the total projected SELPA operating expenditures by SELPA accounting codes, the amount, and the percent of total expenses. NOTE: For 2021-22 fiscal year, this table optional for single LEA SELPAs.

Accounting Categories and Codes	Amount	Percentage of Total
Object Code 1000—Certificated Salaries	281,340	55.36%
Object Code 2000—Classified Salaries	48,880	9.62%
Object Code 3000—Employee Benefits	91,282	17.96%
Object Code 4000—Supplies	2,800	0.55%
Object Code 5000—Services and Operations	58,412	11.49%
Object Code 6000—Capital Outlay		0.00%
Object Code 7000—Other Outgo and Financing*	25,504	5.02%
Total Operating Expenditures	508,218	100.00%

D12. *Include a description of the expenditures identified under object code 7000:

Fee paid to SELPA Administrative Unit

Section D: Annual Budget Plan

SELPA North Region

Fiscal Year 2021–22

Table 5: Projected Expenditures for Supplemental Aids and Services in the Regular Classroom and for Students with Low Incidence Disabilities

The standardized account code structure (SACS), goal 5750 is defined as "Special Education, Ages 5–22 Severely Disabled." Students with a low-incidence disability are classified severely disabled. The LEA may elect to have locally defined goals to separate low-incidence disabilities from other severe disabilities to identify these costs locally.

D13. Does the SELPA, including all LEAs participating in the SELPA, use locally defined goals to separate low-incidence disabilities from other severe disabilities?

☐ Yes ☒ No

If "No," describe how the SELPA identifies expenditures for low-incidence disabilities as required by *EC* Section 56205(b)(1)(D)?

SELPA allocates all low incidence funds to the LEAS. LEAs use locally defined goals to monitor low incidence funds expenditures..

D14. Enter the total projected expenditures for supplemental aids and services (SAS) for students with disabilities who are placed in the regular education classroom and for those who are identified with low incidence (LI) disabilities.

Total Projected Expenditures for SAS in the Regular Classroom Provided to Students with Disabilities

6,973,922

Total Projected Expenditures for Students with LI Disabilities

551,422

D15. Using the form template provided in **Attachment V**, provide a complete distribution of projected federal and state expenditures by LEAs participating in the SELPA.