

Special Education Local Plan Area (SELPA) Local Plan

SELPA

Fiscal Year

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

2022-23 Local Plan Submission

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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: 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. California *Education Code (EC)* Section 56048

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.

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TABLE 1

Special Education Projected Revenue Reporting (Items D-1 to D-3)

D-1. Special Education Revenue by Source

Using the fields below, identify the special education projected revenue by funding source. The total projected 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	67,143,259	73.10%
AB 602 Property Taxes	4,331,035	4.72%
Federal IDEA Part B	16,571,847	18.04%
Federal IDEA Part C	190,000	0.21%
State Infant/Toddler	230,241	0.25%
State Mental Health	0	0.00%
Federal Mental Health	925,000	1.01%
Other Projected Revenue	2,461,540	2.68%
Total Projected Revenue:	91,852,922	100.00%

D-2. "Other Revenue" Source Identification

Identify all revenue identified in the "Other Revenue" category above, by revenue source, that is received by the SELPA specifically for the purpose of special education, including any property taxes allocated to the SELPA pursuant to EC Section 2572. EC Section 56205(b)(1)(B)

D-3. Attachment II: Distribution of Projected Special Education Revenue

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

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TABLE 2

Total Projected Budget Expenditures by Object Code (Items D-4 to D-6)

D-4. Total Projected Budget by Object Code

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	<input type="text" value="73,405,356"/>	32.85%
Object Code 2000—Classified Salaries	<input type="text" value="37,945,067"/>	16.98%
Object Code 3000—Employee Benefits	<input type="text" value="48,971,222"/>	21.92%
Object Code 4000—Supplies	<input type="text" value="1,969,236"/>	0.88%
Object Code 5000—Services and Operations	<input type="text" value="42,404,243"/>	18.98%
Object Code 6000—Capital Outlay	<input type="text" value="45,000"/>	0.02%
Object Code 7000—Other Outgo and Financing	<input type="text" value="18,707,138"/>	8.37%
Total Projected Expenditures:	223,447,262	100.00%

D-5. Attachment III: Projected Local Educational Agency Expenditures by Object Code

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

D-6. Code 7000—Other Outgo and Financing

Include a description for the expenditures identified under object code 7000:

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TABLE 3

Federal, State, and Local Revenue Summary (Items D-7 to D-8)

D-7. Federal Categorical, State Categorical, and Local Unrestricted Funding

Using the fields below, enter the projected funding by revenue jurisdiction. The "Total Revenue From All Sources" and the "Percentage of Total Funding" fields are automatically calculated.

Revenue Source	Amount	Percentage of Total Funding
Projected State Special Education Revenue	74,966,075	33.55%
Projected Federal Revenue	18,119,620	8.11%
Local Contribution	130,361,567	58.34%
Total Revenue from all Sources:	223,447,262	100.00%

D-8. Attachment IV: Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

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

D-9. Special Education Local Plan Area Allocation Plan

- a. Describe the SELPA's allocation plan, including the process or procedure for allocating special education apportionments, including funds allocated to the RLA/AU/responsible person pursuant to *EC Section 56205(b)(1)(A)*.

The SELPA's funding allocation model is reviewed/approved periodically by the Superintendents' Council. The plan reflects the SELPA's current understanding of statutory requirements and is subject to change by the Superintendents' Council if necessary, to conform to changes in statute or regulation, or to address changing needs within the SELPA.

There are 4 funds that are allocated as apportioned:

- 1.1. IDEA, Part B, Section 611, Mental Health Average Daily Attendance (3327) is allocated to member districts based on ADA.
- 1.2. IDEA, Part B, Section 619, Preschool Staff Development (3345) is allocated to member districts based on Special Education preschool count.

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1.3. AB602 (6500) is allocated to member districts based on the SELPA Funded ADA after the SELPA Office budget allocation. The Out-of-Home Care Apportionment is allocated to the respective districts with the beds in group homes and pupils in the other facility types. The Low Incidence Apportionment is used to reimburse districts for approved purchases of materials, equipment and repairs for qualifying students.

1.4. State Mental Health (6512) is allocated based on ADA after the SELPA Office budget allocation.

There are 3 funds that are allocated to specific programs:

2.1. IDEA, Part C, Early Education Programs (3385) is allocated to the LEA supporting Early Start Regional Programs after the SELPA Office budget allocation.

2.2. IDEA, Part B, Section 611, Alternate Dispute Resolution Expansion Program (3395) is allocated to the SELPA Office for the purpose of training and implementation of Alternate Dispute Resolution (ADR) in special education.

2.3. Infant Program Entitlement (6510) is allocated to the LEA supporting Early Start Regional Programs after the SELPA Office budget allocation.

There are 2 funds that are not allocated as apportioned, but are in line with the required eligibility criteria of the funds.

3.1. IDEA, Part B, Section 611, Local Assistance Entitlement (3310) is allocated based on (a) historical 3310 portion (92.2515%) using ADA, and (b) historical 3320 portion (7.7485%) using Special Education preschool count. The calculated Private School Proportionate Share from Local Assistance Entitlement is set aside by the SELPA to provide services to parentally-placed children with disabilities within the SELPA's geographic boundaries.

3.2. IDEA, Part B, Section 619, Federal Preschool (3315) is allocated based on Special Education preschool count.

Note that the Administrative Unit is entitled to claim 3% of all IDEA grants and the AB602's Program Specialists/Regionalized Services (RSPS) Apportionment.

IDEA federal and state revenues are distributed to member LEAs and SELPA Office on an expense reimbursement basis up to the amount allocated as per the SELPA Allocation Plan described above.

The SELPA Administrator monitors the appropriate use of IDEA, Regionalized Service Program Specialist funds, and state and federal grants for special education.

From the funds described above, the SELPA utilizes the SELPA Office budget allocation for the following:

1. AB602 (6500) is used by the SELPA to fund the operating expenses of the SELPA Office and

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provide free professional development workshops to member LEAs.

2. State Mental Health (6512) is used to compensate SELPA staff and consultants who provide support and training for staff of member LEAs to support mental health services that are included within an individualized education program (IEP) of special education students.

3. IDEA, Part C, Early Education Programs (3385) and Infant Program Entitlement (6510) are used to compensate SELPA staff who provide training and support for staff of member LEAs and families of infants and toddlers with solely low incidence disabilities (3385) and exceptional needs (6510).

b. YES NO

If the allocation plan specifies that funds will be apportioned to the RLA/AU/AE, or to the SELPA administrator (for single LEA SELPAs), the administrator of the SELPA, upon receipt, distributes the funds in accordance with the method adopted pursuant to *EC* Section 56195.7(i). This allocation plan was approved according to the SELPA's local policymaking process and is consistent with SELPA's summarized policy statement identified in Local Plan Section B: Governance and Administration item B-4. If the response is "NO," then either Section D should be edited, or Section B must be amended according to the SELPA's adopted policy making process, and resubmitted to the COE and CDE for approval.

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TABLE 4

Special Education Local Plan Area Expenditures (Items D-10 to D-11)

D-10. Regionalized Operations Budget

Using the fields below, identify the total operating expenditures projected for the SELPA, exclusively. Expenditure line items are according SACS object codes. Include the projected amount budgeted for the SELPA's exclusive use. The "Percent of Total" expenses is automatically calculated. NOTE: Table 4 does not include district LEA, charter LEA, or COE LEA expenditures, there is no Attachment to be completed for Table 4.

Accounting Categories and Codes	Amount	Percentage of Total
Object Code 1000—Certificated Salaries	1,476,168	31.22%
Object Code 2000—Classified Salaries	280,124	5.92%
Object Code 3000—Employee Benefits	787,548	16.66%
Object Code 4000—Supplies	250,716	5.30%
Object Code 5000—Services and Operations	1,842,577	38.97%
Object Code 6000—Capital Outlay	40,000	0.85%
Object Code 7000—Other Outgo and Financing	50,749	1.07%
Total Projected Operating Expenditures:	4,727,882	100.00%

D-11. Object Code 7000 --Other Outgo and Financing Description

Include a description of the expenditures identified under "Object Code 7000—Other Outgo and Financing" by SACS codes. See Local Plan Guidelines for examples of possible entries.

Indirect Cost related to SELPA Systems Improvement Leads.

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TABLE 5

Supplemental Aids and Services and Students with Low Incidence Disabilities (D-12 to D-15)

The standardized account code structure (SACS), goal 5760 is defined as "Special Education, Ages 5–22." Students with a low incidence (LI) 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.

D-12. Defined Goals for Students with LI Disabilities

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)?

Effective 2020-21, Goals 5750 (Severely Disabled, ages 5-22) and 5770 (Nonseverely Disabled ages 5-22) were eliminated and replaced with Goal 5760. Students with Low Incidence disabilities are classified as severely disabled (Goal 5750). LEAs may use locally defined goals to separate costs related to low incidence disabilities from other severe disabilities, but is not required for budgeting purposes. With the coding change, some LEAs no longer track costs between severe and nonsevere disabilities. In addition, LEAs do not code low incidence disabilities to a specific Goal. As such, for the purpose of the Annual Budget Plan, the Total Projected Expenditures for Students with LI Disabilities is limited to the LEAs who have anticipated expenditures for low incidence eligible pupils and is not reflective of all expenditures related to this disability group. This is true for the Total Projected Expenditures for SAS as well.

D-13. Total Projected Expenditures for Supplemental Aids and Services in the Regular Classroom and for Students with LI Disabilities

Enter the projected expenditures budgeted for Supplemental Aids and Services (SAS) disabilities in the regular education classroom.

D-14. Total Projected Expenditures for Students with LI Disabilities

Enter the total projected expenditures budgeted for students with LI disabilities.

D-15. Attachment V: Projected Expenditures by LEA for SAS Provided to Students with Exceptional Needs in the Regular Classroom and Students with LI Disabilities