

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

2021-22 Local Plan Annual Submission

Section D: Annual Budget Plan

SELPA Desert/Mountain SELPA 3601

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	63,372,453	70.13%
AB 602 Property Taxes	4,780,792	5.29%
Federal IDEA Part B	18,126,016	20.06%
Federal IDEA Part C	37,210	0.04%
State Infant/Toddler	855,937	0.95%
State Mental Health	0	0.00%
Federal Mental Health	1,237,812	1.37%
Other Revenue*	1,950,430	2.16%
<b>Total Revenue</b>	90,360,650	<b>100.00%</b>

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

Other revenue includes ESSA Title I Part A Basic Grants Low Income and Neglected, ESSA Title II Part A Supporting Effective Instruction, Medi-Cal Billing Option, and Workforce Innovation and Opportunity Act From Other Agencies.

Section D: Annual Budget Plan

SELPA

Fiscal Year

**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	82,844,923	32.54%
Object Code 2000—Classified Salaries	50,157,532	19.70%
Object Code 3000—Employee Benefits	63,269,228	24.85%
Object Code 4000—Supplies	3,899,159	1.53%
Object Code 5000—Services and Operations	47,044,990	18.48%
Object Code 6000—Capital Outlay	99,547	0.04%
Object Code 7000—Other Outgo and Financing*	7,256,365	2.85%
<b>Total Expenditures</b>	<b>254,571,744</b>	<b>100.00%</b>

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:

Object 7000 includes CDE approved indirect cost and allocations for state special schools.

Section D: Annual Budget Plan

SELPA

Fiscal Year

**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	<input type="text" value="78,555,733"/>	32.95%
Federal Revenue	<input type="text" value="22,174,984"/>	9.30%
Local Contribution	<input type="text" value="137,710,512"/>	57.75%
<b>Total Revenue From All Sources</b>	238,441,229	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.

State AB 602 special education funding is distributed equally to each LEA based on average daily attendance and federal funds are distributed equally based on pupil count. The D/M SELPA retains some funding at the governance board's discretion to centralize and increase services.

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

The D/M SELPA special education revenue distribution model combines CDE certified state AB 602 funding and federal funding to calculate an equalized funding rate. Each LEAs certified ADA is multiplied by the equalized rate to calculate the LEAs apportionment. Adjustments are made off-the-top of the apportionment to cover Desert/Mountain County Operated purchased services, small district protection, and other governance approved service and support fees. The adjusted apportionment funds are distributed to members. Payments for AB 602 apportionments are processed monthly upon receipt of funds from CDE. Federal fund expenditures reports are collected and reported as prescribed by CDE and funds are distributed to members upon receipt of funds.

Section D: Annual Budget Plan

SELPA

Fiscal Year

**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	1,151,732	8.39%
Object Code 2000—Classified Salaries	5,115,232	37.27%
Object Code 3000—Employee Benefits	2,696,105	19.65%
Object Code 4000—Supplies	241,164	1.76%
Object Code 5000—Services and Operations	2,167,924	15.80%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing*	2,351,392	17.13%
<b>Total Operating Expenditures</b>	13,723,549	100.00%

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

Section D: Annual Budget Plan

SELPA

Fiscal Year

**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)?

Desert/Mountain County Operated Programs and Desert/Mountain SELPA use functions 1130 and 1135 to identify expenditures related to students with low incidence disabilities. Additionally, the SELPA uses object 7221 in the low incidence budget to record reimbursement to member LEAs for low incidence itinerant services purchased from County. Goal 5750 was retired effective 2020-21.

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

Total Projected Expenditures for Students with LI Disabilities

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.