

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

Section D: Annual Budget Plan

SELPA:

Fiscal Year:

D. Budget Plan

Each special education local plan area (SELPA) must have a responsible local agency or an Administrative Unit (RLA/AU), which is the legal entity that receives funds and is responsible for seeing that every eligible child receives appropriate services.

Public Hearing Notice Posting Date:

The Budget Plan was adopted at a SELPA public hearing on (date):

Projected special education budget funding, revenues, and expenditures by local educational agencies (LEAs), including supplemental aids and services to meet the needs of students with special needs as defined by the Individuals with Disabilities Education Act (IDEA) placed in regular education classrooms and environments and special education services to students with low incidence disabilities are specified in **Attachments II–V**. Enter the following information:

RLA/AU Name

Number of LEAs

SELPA Mission Statement—(this field is optional)

SELPA Beliefs—(this field is optional)

SELPA Support Provided to Local Educational Agencies

SELPA assures that all regionalized operations and services listed below are provided in accordance with the local plan including Fiscal administration and the allocation of state and federal funds.

To ensure that the above is achieved, the SELPA may provide supports in areas including the following:

- Program Specialists and/or Coordinator Supports and Services
- SELPA Administration Support
- Administrative Unit Fiscal Office Support
- Coordination with Other Public Agencies
- Interagency Agreements
- Alternative Dispute Resolution Services
- Community Advisory Committee - Resource Parent Council Coordination

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San Mateo County SELPA provides substantial mental health support services, including invoicing, mental health program coordination, professional development and supervision throughout the SELPA, and these costs will be included in the SELPA budget and paid for out of the SELPA mental health allocation.

Under the direction of the RLA Superintendent, the SELPA Administrator shall be responsible to monitor the appropriate use of federal, state and local funds allocated for special education programs, Prepare program and fiscal reports required of the SELPA by the State; manage the CASEMIS data system to comply with all state requirements, Disseminate information to Administrators regarding pupil count, legislation, finance, and other State educational issues.

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Table 1: Special Education Revenue by Source

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	<input type="text" value="\$2,088,674"/>	2.78%
AB 602 Property Taxes	<input type="text" value="\$49,554,750"/>	65.95%
Federal IDEA Part B	<input type="text" value="\$15,506,867"/>	20.64%
Federal IDEA Part C	<input type="text" value="\$201,280"/>	0.27%
State Infant/Toddler	<input type="text" value="\$717,209"/>	0.95%
Preschool	<input type="text" value="\$427,377"/>	0.57%
State Mental Health	<input type="text" value="\$5,640,324"/>	7.51%
Federal Mental Health	<input type="text" value="\$988,595"/>	1.32%
Other <input type="text" value="Alternative Dispute Resolution"/>	<input type="text" value="\$14,601"/>	0.02%
Other <input type="text"/>	<input type="text"/>	0.00%
Total Revenue	\$75,139,677	100.00%

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

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Table 2: Total Budget by Object Codes

Object Code	Amount	Percentage of Total Funding
Object Code 1000—Certificated Salaries	83,239,025	30.32%
Object Code 2000—Classified Salaries	57,472,692	20.93%
Object Code 3000—Employee Benefits	58,479,942	21.30%
Object Code 4000—Supplies	\$2,473,337	0.90%
Object Code 5000—Services and Operations	68,131,487	24.82%
Object Code 6000—Capital Outlay		0.00%
Object Code 7000—Other Outgo and Financing*	\$4,744,201	1.73%
Total Expenditures	274,540,684	100.00%

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

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

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Table 3: Federal, State, and Local Revenue Summary

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="58,000,957"/>	21.13%
Federal Revenue	<input type="text" value="17,138,720"/>	6.24%
Local Contribution	<input type="text" value="199,401,007"/>	72.63%
Total Revenue From All Sources	274,540,684	100.00%

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

Describe the basic premise of the SELPA Allocation Plan for distributing dollars as closely as possible to how they are earned.

The San Mateo County SELPA allocates dollars from AB 602 using prior year P2 ADA. There is a set aside for the SELPA AU budget, SELPA Funded programs, Low Incidence Funds, OOHHC and SELPA Cost Pools. The SELPA AU budget comes from the RS/PS allocation, with any remaining allocated to offset the costs of the OOHHC/LCI Program.

Mental Health Funds

SELPA's in CA receive \$69 million in Federal IDEA funds allocated at the SELPA level based on SELPA ADA. For 2019-2020 the Federal allocation for San Mateo County SELPA is estimated to be \$998,595.68. The State allocation for mental health is estimated to be \$5,640,324.75. In San Mateo County SELPA, Mental Health funds from all sources will be held at the SELPA level for any student or LEA who has appropriate mental health expenditures that meet the Federal and State grant requirements or as outlined in local SELPA policy and procedures related to allowable expenditures.

Extraordinary Cost Pools

The SELPA cost pools are defined in the Policy and Procedure Handbook held locally at the SELPA. The extraordinary cost pools consist of a total of \$1M annually held by the SELPA to allocate to LEAs based on special circumstances. All funds are allocated based on application to the SELPA and approval by the various committees and Governing Board prior to the next budget year. Funds will be reimbursed at a prorated amount determined each year based on the total number of requests against the funds. Any funds remaining in the High Cost Pool will be returned to LEAs based on 50% prior year ADA and 50% Prior Year Pupil Count.

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There are three areas where LEAs can apply for funds from the cost pools:

a. High Costs

LEAs can access this pool if the cost for a student's special education and related services is over the high cost threshold. The threshold for 2019-2020 is \$100,000 for school age and \$85,000 for preschool students. Transportation costs not included.

b. Small LEA Impaction

LEAs meeting the criteria for Small LEA Impaction funds will be recommended to the SELPA Governing Board at the time of adoption of the Budget Allocation Plan. Small LEAs that are community funded do not qualify for Small LEA Impaction funds.

c. Unique Circumstances/Inordinate Suffering

The criteria for application to this pool are:

- The circumstance arises too late in the prior school year or occurs during the school year so there is insufficient time to make the changes necessary to adapt to the circumstance.
- The circumstance does not involve an individual child, because this need can be met through individual application to the High Cost Pool.
- The circumstance is not related to implementation of the current funding model.

Contingency Fund

San Mateo County SELPA holds a Contingency Fund. This fund was established when AB 602 was chaptered and was originally established for emergencies. At the May 6, 2008 SELPA Governing Board meeting, the Board voted to (1) continue an annual contribution of \$231,869, and (2) set the minimum size of the contingency ending fund balance to not go below \$446,361.87, and (3) if there is a remaining fund balance in excess of the \$446,361.87, that amount will be distributed to the LEAs on a prior year ADA basis after the close of the fiscal year.

Additional SELPA Funded Programs

San Mateo County SELPA Funds three additional programs from AB 602 funds.

1. Court School Funding

The revenue set-aside for the court school program funds Special Education and related services for students with IEPs in the SMCOE operated Court School Programs. The Court School programs, including Juvenile School Programs at Hillcrest and Margaret Kemp are SMCOE programs supported by SELPA for the benefit of all students. The budgeted amount for the Court School Programs for the 2019 year is estimated to be \$429,440 for 2.5 FTE.

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2. Infant Program Funding

SMCOE runs an Early Start program for infants and toddlers with solely low incidence disabilities, primarily children who need early intervention due to blindness or deafness. This year the SELPA commits to providing supplemental funding up to \$100,000 to offset budget operation of the infant programs.

3. Special Olympics Funding

San Mateo County SELPA has committed to providing ongoing funding of \$15,000 to support the regional operation of Special Olympics throughout San Mateo County.

Early Start Funding

1. State Funding – (Resource Code 3385 - State)

SMCOE provides Early Start services to infants from ages 0-3 and receives a direct allocation from the State.

2. Federal Funding-Part C - (Resource Code 6510 - Federal)

SMCOE receives a federal grant for Early Start Services for infants ages 0-3 with solely Low Incidence disabilities and receives a direct allocation from federal sources.

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

Federal Local Assistance Entitlement is distributed to LEAs by the following formula: 95% Prior Year P-2 ADA and 5% Prior Year Free & Reduced Lunch Count, with an exception for preschool funding.

San Mateo County SELPA will set aside funds from the RES 3310 grant in the amount of \$1524 (plus applied COLA) per preschool pupil based on prior year Oct 2 census day submission. Funds will be allocated to LEAs that serve preschool children with special education needs based on prior year Oct 2 census day preschool count.

State Funding

1. AB 602 State Funding (Resource Code 6500 - State)

AB 602 funding comes from these primary funding sources:

- 1) State
- 2) Local Property Taxes
- 3) Excess Revenue Augmentation Fund (ERAF taxes)

LEAs in San Mateo County SELPA have an AB 602 funding rate based upon prior year P-2 K-12 ADA. The SMCOE does not receive an AB 602 allocation. The SMCOE is a provider of services for LEAs and bills LEAs according to the cost calculation worksheet.

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2. Low Incidence Services, Materials and Equipment (Resource Code 6500 – State)

The SELPA orders low incidence equipment and materials for eligible students whose IEPs require such items. The SELPA Low Incidence Funds Committee (LIF) meets monthly and approves requests from LEAs and SMCOE special education programs. Equipment purchased or reimbursed with LIF becomes the property of the State of California, must be inventoried, and may follow students, as needed, if they move to another LEA or SELPA within the State of California. Refer to SELPA Low Incidence Guidelines for additional information. A Low Incidence equipment inventory is maintained by the SELPA office. Low Incidence equipment revenue is based on Low Incidence Pupil Count (Primary and Secondary disabilities). LEAs and SMCOE special education programs may access LIF for equipment purchased and for specific services provided to students with Low Incidence disabilities (such as interpreters) based on the criteria specified in the Low Incidence Guidelines.

3. Out-of-Home-Care (Resource Code 6500 – State/ERAF (OOHC))

CDE provides funds for Out-of-Home-Care based on a December 1, 2016 census. In 2020-2021 San Mateo County SELPA is estimated to receive \$794,031 in state revenue. San Mateo County SELPA sets aside an additional \$695,418, including \$176,476 of supplemental RS/PS funds, for a total of \$1,489,450. These funds support NPS and SMCOE placements, if appropriate, for students in out-of-home placements whose parents reside out of the county. The SELPA operated NPS/LCI Program, overseen by a SELPA Coordinator, including contracts with NPS, transportation and other services pursuant to students' IEPs, is funded from the Out-of-Home Care funding, RS/PS funds and Property Tax/ERAF.

Regionalized Services/Program Specialist (RS/PS)

RS/PS funds ensure that the SELPA has sufficient resources to implement the state and federal mandates on behalf of the LEAs. San Mateo County SELPA provides substantial mental health support services, including invoicing, mental health program coordination, professional development and supervision throughout the SELPA, and these costs will be included in the SELPA budget and paid for out of the SELPA mental health allocation. All other costs for the operation of the Administrative Unit and the SELPA staff will be paid for from RS/PS funds. In the event of a remaining fund balance in the amount allocated to fund the SELPA AU from RS/PS sources, that amount will be allocated to the NPS/LCI program. For 2019-2020, the amount budgeted to the SELPA is \$1,243,983, which includes funding for SELPA staffing, professional development, mental health and behavioral health program development activities and other SELPA support services, including direct and indirect costs that fund the operations of the AU.

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Table 4: Special Education Local Plan Area Operating Expenditures

Using the fields below, identify the total projected SELPA operating expenditures by SELPA accounting codes, the amount, and the percent of total expenses .

Accounting Categories and Codes		Amount	Percentage of Total
Certificated Salaries Code	<input type="text" value="1300"/>	<input type="text" value="\$508,607"/>	36.31%
Classified Salaries Code	<input type="text" value="2000"/>	<input type="text" value="\$309,589"/>	22.10%
Employee Benefits Code	<input type="text" value="3000"/>	<input type="text" value="\$299,236"/>	21.36%
Supplies Code	<input type="text" value="4000"/>	<input type="text" value="\$15,300"/>	1.09%
Services and Operations Code	<input type="text" value="5000"/>	<input type="text" value="\$119,350"/>	8.52%
Capital Outlay Code	<input type="text"/>	<input type="text" value="\$0"/>	0.00%
Other Outgo/Financing Code	<input type="text" value="7310"/>	<input type="text" value="\$148,834"/>	10.62%
Total Operating Expenditures		\$1,400,917	100.00%

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

Enter the total revenue expenditures for supplemental aids and services for students with disabilities who are placed in the regular education classroom and for those who are identified with low incidence disabilities.

Total Federal and State Revenue budgeted for Supplemental Aids and Service Expenditures in the Regular Classroom Setting	<input type="text" value="26,984,803"/>
Total Federal and State Funding	<input type="text" value="75,139,677"/>
Percent of Total LEA Federal and State Revenue Expenditures for Supplemental Aids and Services in the Regular Classroom Setting	<input type="text" value="35.91%"/>
Total Projected Federal and State Revenue budgeted for Students with Low Incidence Disability Expenditures.	<input type="text" value="\$268,588"/>
Percent of Total LEA Federal and State Revenue Expenditures for Students with Low Incidence Disabilities	<input type="text" value="0.36%"/>

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