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LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

Local Plan Annual Submission

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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: 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	15,434,452	70.61%
AB 602 Property Taxes	2,428,964	11.11%
Federal IDEA Part B	3,916,278	17.92%
Federal IDEA Part C	63,140	0.29%
State Infant/Toddler	0	0.00%
State Mental Health	0	0.00%
Federal Mental Health	0	0.00%
Other Projected Revenue	14,807	0.07%
Total Projected Revenue:	21,857,641	**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)

Alternate Dispute Resolution (ADR) Grant

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	19,192,725	30.56%
Object Code 2000—Classified Salaries	14,241,666	22.68%
Object Code 3000—Employee Benefits	12,935,888	20.60%
Object Code 4000—Supplies	977,013	1.56%
Object Code 5000—Services and Operations	13,502,909	21.50%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing	1,950,718	3.11%
Total Projected Expenditures:	62,800,919	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:

Indirect Costs

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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	17,863,416	81.73%
Projected Federal Revenue	3,994,225	18.27%
Local Contribution	0	0.00%
Total Revenue from all Sources:	21,857,641	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).

Each LEA member of the Yuba County SELPA generates revenue (dollars) based on the state and federal funding formulas. Upon receipt of these dollars from the state, the Yuba County SELPA allocates the funding to member LEAs per the interagency agreement for SELPA Local Plan. For details please reference the SELPA Fiscal Allocation Plan located online on the SELPA website.

SELPA Administrative Unit (AU) Funds
The SELPA Administrative Unit (AU) budget is based on the AB602 dollars allocated for Program Specialists/Regional Services (PS/RS). This funding is held at the SELPA level. This funding supports the SELPA to perform mandated fiscal allocation, special education program development, and monitoring/reporting requirements to the state.

Low Incidence (LI) Funds
The SELPA retains a portion of the low incidence to support the acquisition and distribution of

necessary services and distributes a portion for equipment for students with low incidence disabilities across the SELPA region. The SELPA distributes about 20% of the LI funds to LEAs for equipment and retains 80% for regional programs.

Alternate Dispute Resolution (ADR) Funds
The SELPA retains the ADR funds at the SELPA level to build the universal capacity of local education agencies, parents and resource providers throughout the SELPA region through the provision of training, access to the statewide ADR conference as well as the implementation of alternate dispute resolution interventions/practices.

Out-of-Home Care (OHC) Funds
Out-of-Home Care (OHC) funding is based on five data components: the sum of cumulative enrollment for foster youth reported through California Longitudinal Pupil Achievement Data System; the average daily population at STRTP provided by the Department of Social Services; and pupil count data in community care, intermediate care, and skilled nursing facilities provided by the Department of Developmental Services as of April 1 each year. The foster youth funding component of the OHC funding will be allocated to member LEAs based on the revenue generated by foster youth count. In addition, funding for short-term residential therapeutic program (STRTP), community care funding, intermediate care funding and skilled nursing funding is allocated based on the district of location. If more than one LEA shares the location of the facility, it will be split evenly across those LEAs. If the generated revenue cannot be determined by LEA location, then it will be allocated by current year foster youth count to each Yuba County SELPA LEA. The proportionate share of saving will be allocated to LEAs based on the pro rata share of all other OHC funding streams.
All Federal IDEA and State Mental Health Funds at present are slated to be allocated directly to LEAs.

Federal and State mental health funds are no longer allocated through the SELPA and therefore are not accounted for in the SELPA Local Plan. Individual member LEAs will now directly report on the use of these dollars to the state department of finance.

All other remaining Federal IDEA and State AB602 funding is allocated to member LEAs based on P-2 funded Average Daily Attendance (ADA).

If any member LEA fails to expend all of their allocated funding for special education purposes, it is returned to the SELPA and reallocated to all LEA members within the Yuba County SELPA.

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

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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	156,023	45.67%
Object Code 2000—Classified Salaries	28,504	8.34%
Object Code 3000—Employee Benefits	51,263	15.00%
Object Code 4000—Supplies	11,857	3.47%
Object Code 5000—Services and Operations	73,512	21.52%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing	20,490	6.00%
Total Projected Operating Expenditures:	341,649	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 Costs

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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, and 5770 were eliminated, and replaced with Goal 5760. LEAs that choose to track these expenditures may do so by setting up locally defined goals, including 5750 and 5770. Locally defined codes are included in goal 5760 when reporting data to CDE. In alignment with the elimination of Code 5750 and 5770, and the requirement to include all expenditures for Special Education, Ages 5 - 22 as Goal code 5760, the majority of LEAs discontinued using codes for tracking students as non severe and severe. Additionally, LEAs do not use goal or function codes for planning purposes. They use object codes, and may utilize local codes to track expenditures related to LI disabilities and for general education program support. As Goal 5760 is included in object code of 5000, and is not required as separate planning items for budgeting purposes, many LEAs do not use specific tracking mechanisms within their budget projection documents. All low incidence funds are maintained at the SELPA level for the purchasing of materials and equipment for LEAs and to off-set the excess cost bill-back to LEAs for service providers delivering services to visually impaired students. LEAs are encouraged to track expenditures for services, materials and equipment. Use of local codes is optional and SELPA cannot require this reporting for budgeting purposes. As each LEA may use varying expenditures under these areas, the total number reported is limited to the anticipated revenue for LI eligible pupils for the purposes of the annual budget plan.

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. 0

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

Enter the total projected expenditures budgeted for students with LI disabilities. 400,647