SELPA | Desert Mountain SELPA 3601 | Fiscal Year | 2025-26

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

Local Plan Annual Submission

SELPA | Desert Mountain SELPA 3601 | Fiscal Year | 2025-26

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	91,532,402	69.48%
AB 602 Property Taxes	6,809,486	5.17%
Federal IDEA Part B	21,490,029	16.31%
Federal IDEA Part C	37,210	0.03%
State Infant/Toddler	654,639	0.50%
State Mental Health	7,747,516	5.88%
Federal Mental Health	0	0.00%
Other Projected Revenue	3,470,537	2.63%
Total Projected Revenue:	131,741,819	**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)

Other revenue includes revenue from the Federal Special Education Alternate Dispute Resolution (resource 3395) grant, Federal Project WorkAbility (resource 6520), DOR Transition Partnership Program (resource 3410), WIOA Youth (resource 5610), CalWorks Subsidized Employment Program (resource 5610), CalWorks Subsidized Youth Employment Program (resource 5610), and Desert Mountain SELPA staff development workshop registration fees (local).

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

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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	116,373,446	30.51%
Object Code 2000—Classified Salaries	76,942,024	20.17%
Object Code 3000—Employee Benefits	96,427,974	25.28%
Object Code 4000—Supplies	3,760,738	0.99%
Object Code 5000—Services and Operations	78,319,642	20.53%
Object Code 6000—Capital Outlay	490,372	0.13%
Object Code 7000—Other Outgo and Financing	9,092,469	2.38%
Total Projected Expenditures:	381,406,665	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:

Object 7000 includes the CDE approved indirect cost rate applied to allowable expenditures, low incidence pass-through for LI itinerant services provided by county-operated programs, and administrative and support costs for member charter schools.

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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	68,331,819	17.92%
Projected Federal Revenue	21,527,239	5.64%
Local Contribution	291,547,607	76.44%
Total Revenue from all Sources:	381,406,665	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 Desert Mountain SELPA special education revenue distribution model combines CDE certified State AB 602 Funding and federal local assistance funding to calculate an equalized funding rate. This rate is then multiplied by each member LEA's funded ADA to determine their respective apportionments. The allocation plan allows off-the-top adjustments for purchased services, small district protection, program specialists, low-incidence, and other governance-approved service and support fees. Additionally, a portion of the funding is retained at the Charter SELPA level to centralize services and enhance overall capacity. The adjusted apportionment funds are distributed to members.

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	1,207,960	40.95%
Object Code 2000—Classified Salaries	411,121	13.94%
Object Code 3000—Employee Benefits	626,117	21.22%
Object Code 4000—Supplies	114,228	3.87%
Object Code 5000—Services and Operations	375,854	12.74%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing	214,914	7.28%
Total Projected Operating Expenditures:	2,950,194	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.

Object 7000 includes the CDE approved indirect cost rate applied to allowable expenditures.

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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)?

Member LEA's use functions,management codes, or other unique identifiers to segregate low incidence expenditures. The SELPA assigned a distinctive management code designated for segregating low incidence expenditures. In some instances, the SELPA directly procures equipment on behalf of its members, while in other instances, members are reimbursed for low incidence-related expenses.

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.	6,986,846

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

Enter the total projected expenditures budgeted for students with LI disabilities.	1,886,233

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

Using the current CDE-approved template provided for Attachment V, enter the SELPA's projected funding allocations to each LEA for the provision of SAS to students with exceptional needs placed in the regular classroom setting and for those who are identified with LI disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5.