Special Education Local Plan Area (SELPA) Local Plan

SELPA | San Mateo County | Fiscal Year | 2026-27

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA

California Department of Education

Special Education Division

Local Plan Annual Submission

SELPA | San Mateo County | Fiscal Year | 2026-27

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	281,037	0.31%
AB 602 Property Taxes	70,311,830	78.14%
Federal IDEA Part B	18,310,160	20.35%
Federal IDEA Part C	201,820	0.22%
State Infant/Toddler	873,219	0.97%
State Mental Health		0.00%
Federal Mental Health		0.00%
Other Projected Revenue		0.00%
Total Projected Revenue:	89,978,066	**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)

N/A

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	106,430,071	27.48%
Object Code 2000—Classified Salaries	73,576,425	19.00%
Object Code 3000—Employee Benefits	88,531,829	22.86%
Object Code 4000—Supplies	2,108,987	0.54%
Object Code 5000—Services and Operations	116,561,820	30.10%
Object Code 6000—Capital Outlay	33,432	0.01%
Object Code 7000—Other Outgo and Financing	16,903	0.00%
Total Projected Expenditures:	387,259,467	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:

State Special 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	71,178,916	16.83%
Projected Federal Revenue	20,146,690	4.76%
Local Contribution	331,556,406	78.40%
Total Revenue from all Sources:	422,882,012	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 San Mateo County SELPA allocates dollars from AB 602 using prior year P-2 ADA. There is a set aside for the SELPA AU budget, SELPA Funded programs, Low Incidence Funds, Out of Home Care (OOHC)/Licensed Children's Institution (LCI) and SELPA Cost Pools. The SELPA AU budget comes from the Program Specialists/Regionalized Services (PS/RS) allocation, with any remaining allocated to offset the costs of the OOHC/LCI Program.
Extraordinary Cost Pools
The following pools consist of a total of $500,000 annually held by the SELPA to allocate to LEAs based on special circumstances by application to the Governing Board. 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.
1 . 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 funds
2 Unique Circumstances/Inordinate Suffering
The criteria for application to this pool are
a The circumstance arises too late in the prior school year or occurs during the year so there is insufficient time to make changes necessary to adapt to the circumstance
b The circumstance is not related to implementation of the current funding model
3 Contingency Fund
The 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
a Continue an annual contribution of $231,869, and
b Set the minimum size of the contingency ending fund balance to not go below $446,361 87, and
c 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 program, including Juvenile School Programs at Hillcrest is an SMCOE programs supported by SELPA for the benefit of all students The budgeted amount for the Court School Programs for the 2024 - 2025 school year is estimated to be $289,200 for 1 5 FTE
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 Early Start Funding
a 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
b Federal Funding-Part C - (Resource Code 6510 - Federal)
SMCOE receives a federal grant of $201,820 for Early Start Services for infants ages 0-3 with solely Low Incidence disabilities and receives a direct allocation from federal sources

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	802,234	38.08%
Object Code 2000—Classified Salaries	339,448	16.11%
Object Code 3000—Employee Benefits	374,327	17.77%
Object Code 4000—Supplies	5,200	0.25%
Object Code 5000—Services and Operations	328,269	15.58%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing	257,077	12.20%
Total Projected Operating Expenditures:	2,106,555	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.

SMCOE/AU Indirect Charges

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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 ODE. 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 Low Incidence (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. Funds were tracked for materials and equipment by the SELPA prior to 2020-2021. LEAs are encouraged to track expenditures for services, materials and equipment. Use of local codes are 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.	362,906,026

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

Enter the total projected expenditures budgeted for students with LI disabilities.	1,762,670

D-15. Attachment V: Projected Expenditures by LEA for SAS Provided to Students with Exceptional