

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

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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.

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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	63,021,214	71.44%
AB 602 Property Taxes	4,587,890	5.20%
Federal IDEA Part B	19,066,717	21.61%
Federal IDEA Part C	284,328	0.32%
State Infant/Toddler	150,000	0.17%
State Mental Health	0	0.00%
Federal Mental Health	1,106,434	1.25%
Other Revenue*		0.00%
Total Revenue	88,216,583	100.00%

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

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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	87,465,834	41.95%
Object Code 2000—Classified Salaries	38,024,174	18.23%
Object Code 3000—Employee Benefits	47,231,372	22.65%
Object Code 4000—Supplies	2,673,803	1.28%
Object Code 5000—Services and Operations	29,373,703	14.09%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing*	3,755,897	1.80%
Total Expenditures	208,524,783	100.00%

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:

Indirect cost charged to programs using each LEAs approved indirect cost rates.

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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	67,759,104	32.49%
Federal Revenue	20,457,479	9.81%
Local Contribution	120,308,200	57.69%
Total Revenue From All Sources	208,524,783	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.

AB 602 and State Mental Health revenue are allocated based on ADA (80%) and Special Ed pupil count (20%). A portion of Out of Home Care is allocated based on actual expenses, to reimburse member LEAs for students residing in foster homes and Licensed Children's Institute. Low Incidence revenue are used to reimburse for purchases of equipment & materials, as well as an offset to a low incidence provider's service costs. Federal Mental Health revenue is allocated first to reimburse LEAs' residential costs, with the remaining funds allocated based on ADA and pupil count. All other IDEA federal grants are allocated based on Special Ed pupil counts consistent with each grant's method of allocation to the grantees. A portion of the Local Assistance Entitlement is set aside by the SELPA to provide services to private schools within the SELPA's geographic boundaries. The Part C Early Education funding is allocated to the two districts serving the infants within the SELPA.

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

IDEA federal revenues are distributed to member LEAs on an expense reimbursement basis up to the amount allocated per local allocation plan described above. The private school proportionate share amount set aside from Local Assistance Entitlement are used by the SELPA to provide consultation services to private school staff. Mental health revenue is used to fund the costs of room and board and mental health services of residentially placed students. This revenue also funds provision of educationally related mental health services to Emotionally Disturbed (ED) students. The Early Education funds are used to provide DHH & VI Early Start Services to infants of member LEAs, which includes home-based program, center-based auditory/oral program and center-based total communication program.

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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	177,831	13.74%
Object Code 2000—Classified Salaries	170,623	13.18%
Object Code 3000—Employee Benefits	151,625	11.72%
Object Code 4000—Supplies	21,800	1.68%
Object Code 5000—Services and Operations	218,277	16.87%
Object Code 6000—Capital Outlay		0.00%
Object Code 7000—Other Outgo and Financing*	554,007	42.81%
Total Operating Expenditures	1,294,163	100.00%

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

Expenditures under object code 7000 are transfers to member LEAs for program related costs, including salary & benefits for SELPA program staff.

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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)?

Effective 2020-21, Goals 5750 (Severely Disabled, ages 5-22) and 5770 (Nonseverely Disabled ages 5-22) were eliminated and replaced with Goal 5760. Students with Low Incidence disabilities are classified as severely disabled (Goal 5750). LEAs may use locally defined goals to separate costs related to low incidence disabilities from other severe disabilities, but not required to for budgeting purposes. With the coding change, some LEAs no longer track costs between severe and nonsevere disabilities. In addition, LEAs do not code low incidence disabilities to a specific Goal. As such, for the purpose of the Annual Budget Plan, the Total Projected Expenditures for Students with LI Disabilities is limited to the anticipated revenue restricted for low incidence eligible pupils and is not reflective of all expenditures related to this disability group. This is true for the Total Projected Expenditures for SAS as well.

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.