

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

Local Plan Annual Submission

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.

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	17,638,533	69.51%
AB 602 Property Taxes	1,209,849	4.77%
Federal IDEA Part B	5,601,212	22.07%
Federal IDEA Part C	39,419	0.16%
State Infant/Toddler	884,854	3.49%
State Mental Health	0	0.00%
Federal Mental Health	0	0.00%
Other Projected Revenue	0	0.00%
Total Projected Revenue:	25,373,867	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.

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	22,875,292	29.37%
Object Code 2000—Classified Salaries	18,505,121	23.76%
Object Code 3000—Employee Benefits	23,998,548	30.82%
Object Code 4000—Supplies	743,137	0.95%
Object Code 5000—Services and Operations	9,141,633	11.74%
Object Code 6000—Capital Outlay	338,467	0.43%
Object Code 7000—Other Outgo and Financing	2,271,729	2.92%
Total Projected Expenditures:	77,873,927	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:

Transfers of Indirect Costs and Other Tuition, Excess Costs, and/or Deficit Payments to Districts and COEs.

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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	18,523,387	23.79%
Projected Federal Revenue	5,640,631	7.24%
Local Contribution	53,709,909	68.97%
Total Revenue from all Sources:	77,873,927	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

- 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).

Humboldt-Del Norte SELPA Allocation Plan

The governing boards of the member Local Educational Agencies (LEAs) in the SELPA have agreed that students with disabilities will be provided with free and appropriate special education services. The Policy Council has been designated the authority to verify the distribution of all federal and state special education funds in order for LEAs to carry out their responsibilities. Approval by all the LEA governing boards is required for the allocation plan to be implemented. The Administrative Unit (AU) shall be responsible for the distribution of the funds according to the approved Special Education Funding Allocation Plan.

For the purposes of funding allocations, the AU as a COE is considered a member district of the SELPA. It also has administrative involvement in the pass-through of special education revenues.

The section on AB 602 Local Funding Allocations below applies specifically to funds received by the

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SELPA and disbursed to member LEAs for state AB 602 apportionments and federal IDEA 611 Local Assistance Entitlements. Due to the size and scope of services each member LEA provides, the SELPA may adjust the allocations as needed for purposes of meeting federal compliance standards.

AB 602 Local Funding Allocations

Off-the-Top Program Funding

The SELPA Allocation Plan utilizes off-the-top AB-602 state funding for:

- Low Incidence and Assistive Technology services for all member LEAs,
- Low Incidence equipment,
- Juvenile Court programs, and
- SELPA Administration costs.

Augmented Funding

Consistent with the 2000-01 base year, 20.34% of SELPA AB602 funding is then allocated as augmentation funding to member LEAs having high-cost students or classrooms, as outlined in the SELPA AB 602 Augmented Funding Policy. This percentage will remain constant until formally adjusted by the Policy Council, and changes will be implemented in the first subsequent year's funding formula.

ADA Allocation

20% of the remaining amount of AB 602 funding is distributed by ADA, based on the best of current, prior year or prior prior year LEA ADA.

Unduplicated Allocation

The balance of remaining AB 602 funds is distributed based on prior year Final Fall 1 Census Day unduplicated counts by member LEA.

Out-of-Home Care Funding

A portion of Out of Home Care funding is allocated to Del Norte based on its percentage of current year SELPA funded ADA. A portion of the remaining funds is allocated to behavior services, equivalent to the average programmatic cost of a 1.0 FTE Behaviorist. The remainder is set-aside for ongoing RTC reimbursements and other mental health programs and services in Humboldt County at the discretion of Policy Council.

Low Incidence Specialized Equipment Funds

Low incidence specialized equipment funds are set aside, equivalent to the amount of Low

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Incidence AB 602 state funding in 2019-20. A Low Incidence Specialized Equipment Fund Committee is established by the SELPA which oversees the expenditure of these funds in accordance with plans adopted by the Policy Council and state law. They are used to provide SELPA-wide equipment to all member LEAs but shall be operated within revenues available.

Allocation or Reallocation of Federal Infant Discretionary Funds and Federal Preschool Grant Funds
The Policy Council has determined that federal infant discretionary services shall be provided by the two county offices of education. The allocation of funds for the infant program is provided for by IPSU allocation. The pupil count is the determination for the number of units that are allocated to the SELPA.

Unfunded Costs of Provision of Special Education Services

The Policy Council has determined that unfunded program costs shall be shared among participating agencies according to the following criteria:

- The Matrix of Allowable Costs for Special Education Programs identifies allowable costs that would be part of determining if any unfunded costs exist. The matrix specifies the allowable chargeable cost levels determined by formulas.
- All participating agencies agree to budget and expend funds in accordance with the Matrix under separate program account numbers allowing for appropriate account monitoring and cost identification to a specific program.
- Any excess costs in fee for service programs authorized by the SELPA Policy Council and operated by the SELPA shall be offset by Off-the-Top funding or prorated fees to program utilizers, unless alternative funding is identified, at the direction of the Policy Council.

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	396,526	34.87%
Object Code 2000—Classified Salaries	203,466	17.89%
Object Code 3000—Employee Benefits	358,630	31.54%
Object Code 4000—Supplies	20,750	1.82%
Object Code 5000—Services and Operations	22,535	1.98%
Object Code 6000—Capital Outlay	50,000	4.40%
Object Code 7000—Other Outgo and Financing	85,162	7.49%
Total Projected Operating Expenditures:	1,137,069	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 7330-Indirect Costs

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)?

Low Incidence expenditures are tracked in a locally defined resource within the SELPA.

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.

4,305,982

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

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

1,098,356

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.