

Special Education Local Plan Area (SELPA) Local Plan

SELPA TRI VALLEY

Fiscal Year 2021–22

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

Section D: Annual Budget Plan

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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	<input type="text" value="22,385,891"/>	67.35%
AB 602 Property Taxes	<input type="text" value="2,765,654"/>	8.32%
Federal IDEA Part B	<input type="text" value="6,505,423"/>	19.57%
Federal IDEA Part C	<input type="text" value="45,757"/>	0.14%
State Infant/Toddler	<input type="text" value="0"/>	0.00%
State Mental Health	<input type="text" value="1,068,683"/>	3.22%
Federal Mental Health	<input type="text" value="465,730"/>	1.40%
Other Revenue*	<input type="text"/>	0.00%
Total Revenue	33,237,138	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	22,681,821	37.99%
Object Code 2000—Classified Salaries	13,045,471	21.85%
Object Code 3000—Employee Benefits	11,489,319	19.24%
Object Code 4000—Supplies	1,094,306	1.83%
Object Code 5000—Services and Operations	10,413,406	17.44%
Object Code 6000—Capital Outlay	40,478	0.07%
Object Code 7000—Other Outgo and Financing*	943,783	1.58%
Total Expenditures	59,708,584	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:

The indirect cost is the percentage of the total expenses that each LEA has incurred. The expenses included are 1xxx to 5xxx minus the 5100 object code. The possible expenditures identified under the ICR are business offices for services such as contracts, purchasing, payroll checks, and personnel management.

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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	23,454,574	75.07%
Federal Revenue	5,021,420	16.07%
Local Contribution	2,765,654	8.85%
Total Revenue From All Sources	31,241,647.85	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.

The funding plan allocates the AB602 (state dollars, state special education property taxes, Resource code 6500) net of "off-the-top" expenditures, based on the prior year Second Principal Apportionment (P-2) average daily attendance (ADA). The "off-the-top" expenditures is deducted from the gross AB602 funds prior to any allocation on a pre -ADA basis.

A base funding of \$ 140,000 is allocated to two smallest LEA's (Mt. House and Sunol Glen) in the SELPA to help them due to the number of students enrolled. This \$70,000 per district is allocated in addition to amounts calculated on the basis of the prior- year ADA for the small LEA's.

In order to provide an additional layer of protection for the participating members an extraordinary cost pool (EOC) is set up which takes \$250,000 from the AB602 funds. Out of EOC the \$70,000 is given to each small LEA and the remaining \$110,000 is held by the SELPA in case of unforeseen expenditures. Requests for additional funding are presented to the SELPA and funding decisions will be determined twice annually by the Director's Group, as well as the Finance Committee. Any amount used during the fiscal year will be replenished in the subsequent year and it does not exceed \$250,000.

The out of home care and Low Incidence funds are included in the AB602 funds that SELPA receives and the SELPA holds the funds and distributes it. For Out of Home Care, the funds are allocated annually based on a pro-rata share of prior year's actual out-of-home care expenditures incurred on behalf of non-resident students reported by the districts.

In case of Low incidence, any request for funds can be submitted by members to the SELPA. The

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release of funds will not be made until the SELPA has approved the intended use of the funds, and they will be disbursed on a first come, first serve basis. Annually, any unused low incidence funds will be used to offset the infant program costs that are operated by the Administrative Unit (AU) and the Alameda County Office of Education (ACOE) by applying a pro-rata share, which follows the allocation of federal and state revenues for the program.

The AB602 funds are used to maintain an SELPA Administrative Unit (AU) which is responsible for ensuring the SELPA and its members stay in compliance with federal and state laws by monitoring and completing reporting requirements, allocating funds to the SELPA members, and operating an early education program, as well as providing a multitude of mental health related services for its members.

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

The IDEA is allocated on a pro-rata basis using the prior year December pupil counts as reported in CASMIS, a software application developed and maintained by the Department of Education. The expenditure reports are collected from the LEA's and the SELPA AU submits the reports as per the guidelines set forth by the CDE. The distribution of the funds to the LEA's are done pro-rata bases.

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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	248,625	40.33%
Object Code 2000—Classified Salaries	98,837	16.03%
Object Code 3000—Employee Benefits	97,100	15.75%
Object Code 4000—Supplies	9,580	1.55%
Object Code 5000—Services and Operations	130,800	21.22%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing*	31,516	5.11%
Total Operating Expenditures	616,458.23	100.00%

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

The indirect cost is the percentage of the total expenses that each LEA has incurred. The expenses included are 1xxx to 5xxx minus the 5100 object code. The possible expenditures identified under the ICR are business offices for services such as contracts, purchasing, payroll checks, and personnel management.

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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

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.