

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

Section D: Annual Budget Plan

SELPA

Fiscal Year

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: 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.

Section D: Annual Budget Plan

SELPA

Fiscal Year

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	3,046,995	54.98%
AB 602 Property Taxes	0	0.00%
Federal IDEA Part B	885,111	15.97%
Federal IDEA Part C	80,418	1.45%
State Infant/Toddler	88,083	1.59%
State Mental Health	1,397,581	25.22%
Federal Mental Health	43,892	0.79%
Other Revenue*	0	0.00%
Total Revenue	5,542,080	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

Section D: Annual Budget Plan

SELPA

Fiscal Year

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	3,648,599	37.88%
Object Code 2000—Classified Salaries	1,309,798	13.60%
Object Code 3000—Employee Benefits	1,735,439	18.02%
Object Code 4000—Supplies	128,648	1.34%
Object Code 5000—Services and Operations	817,888	8.49%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing*	1,991,884	20.68%
Total Expenditures	9,632,256	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:

Section D: Annual Budget Plan

SELPA Tahoe Alpine

Fiscal Year 2021–22

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	4,532,659	47.06%
Federal Revenue	1,009,421	10.48%
Local Contribution	4,090,176	42.46%
Total Revenue From All Sources	9,632,256	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.

Lake Tahoe Unified acts as the Administrative Unit for the Tahoe Alpine SELPA. A pass through funding formula to distribute funds on a per ADA basis with SELPA support provided through the AU for itinerant services, psychological services, CAPTAIN (Autism) support services and Alternate Dispute Resolution services are provided based on need.

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

Both Lake Tahoe Unified School district and Alpine County Schools maintain accounting for the utilization of federal flow through funds in accordance with generally accepted accounting procedures. Both Lake Tahoe Unified School district and Alpine County Schools review special education expenditures to assure funds are being utilized to supplement the program and not to supplant resources, and to ensure funds are expended exclusively for the purposes intended. Breadth of need within both LEAs are considered. It is the intent of the SELPA to function, to the maximum extent possible, as a cooperative consortium sharing both resources and problems. The SELPA delegates to each district the major responsibility for low-incidence programs, speech therapy, and DIS services. The Superintendents shall be responsible for determining budgetary modifications and directing the implementation of changes. The finalized RLA and LEA budgets are presented and adopted at public hearings held by the RLA and LEA for each involved local Board of Education.

Section D: Annual Budget Plan

SELPA

Fiscal Year

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	3,648,599	37.88%
Object Code 2000—Classified Salaries	1,309,798	13.60%
Object Code 3000—Employee Benefits	1,735,439	18.02%
Object Code 4000—Supplies	128,648	1.34%
Object Code 5000—Services and Operations	817,888	8.49%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing*	1,991,884	20.68%
Total Operating Expenditures	9,632,256	100.00%

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

Section D: Annual Budget Plan

SELPA

Fiscal Year

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)?

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.