

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.

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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="23,756,963"/>	69.03%
AB 602 Property Taxes	<input type="text" value="2,293,002"/>	6.66%
Federal IDEA Part B	<input type="text" value="314,660"/>	0.91%
Federal IDEA Part C	<input type="text" value="7,628,051"/>	22.16%
State Infant/Toddler	<input type="text"/>	0.00%
State Mental Health	<input type="text" value="0"/>	0.00%
Federal Mental Health	<input type="text" value="423,613"/>	1.23%
Other Revenue*	<input type="text"/>	0.00%
Total Revenue	34,416,289	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	32,597,584	37.12%
Object Code 2000—Classified Salaries	15,110,332	17.21%
Object Code 3000—Employee Benefits	21,668,123	24.67%
Object Code 4000—Supplies	1,456,496	1.66%
Object Code 5000—Services and Operations	16,147,174	18.39%
Object Code 6000—Capital Outlay	19,921	0.02%
Object Code 7000—Other Outgo and Financing*	815,835	0.93%
Total Expenditures	87,815,465	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 bulk of the 7000 Object Code is for Indirect Costs. One district in the SELPA has State Special School budgeted in addition to indirect costs.

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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	63,965,760	72.84%
Federal Revenue	10,574,374	12.04%
Local Contribution	13,275,331	15.12%
Total Revenue From All Sources	87,815,465	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.

Funds received by the SELPA are distributed to districts based on the district’s ADA as a percent of the SELPA’s total ADA. We strive to distribute funds in the same manner in which they are earned. One hundred percent (100%) of all Property Taxes is disbursed to the LEAs. SELPA funding is withheld off-the-top of state AB602 allocations for SELPA operations and administration, which is voted/approved by our Superintendent’s Council. Remaining amounts withheld and not spent by year-end close are returned to the districts as a percent of their ADA to the SELPA total.

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

Federal IDEA dollars are directly passed through to the districts. The SELPA does not hold any funds with the exception of Part C for Infants, which is handled by our Administrative Unit’s Early Education 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	<input type="text" value="308,555"/>	33.17%
Object Code 2000—Classified Salaries	<input type="text" value="147,984"/>	15.91%
Object Code 3000—Employee Benefits	<input type="text" value="213,651"/>	22.96%
Object Code 4000—Supplies	<input type="text" value="19,072"/>	2.05%
Object Code 5000—Services and Operations	<input type="text" value="204,577"/>	21.99%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing*	<input type="text" value="36,508"/>	3.92%
Total Operating Expenditures	930,347	100.00%

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

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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)?

Low-incidence funds are passed through directly to the member districts. The SELPA does not hold any funding, with the exception of the allocation that belongs to our AU's Hope/Infant program. Identification of expenditures for low-incidence disabilities is done at the District level through entry of disability codes into CALPADs.

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.

Special Education Local Plan Area (SELPA) Local Plan

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Attachments
SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education
Special Education Division
2021–22 Local Plan Submission

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Attachment I

SELPA:

Fiscal Year:

Attachment I—Local Educational Agency Listing

Participating Local Educational Agency Identification

Enter the California Department of Education (CDE) issued county/district/school code (CDS) and the full name for each local educational agency (LEA) participating in the Local Plan. The LEA names will automatically populate the remaining attachments. Pursuant to California *Education Code (EC)* sections 56205(a)(12)(D)(iii) and 56195.1(b) and (c), SELPAs with one or more LEAs, or those who join with the county office of education (COE) to submit a Local Plan to the CDE for consideration of approval must include copies of joint powers agreements or contractual agreements, as appropriate.

In the table below, enter the CDE issued CDS code and the official name as listed in the California School Directory <https://www.cde.ca.gov/SchoolDirectory/> for each COE, District, Joint Powers Authority (JPA), and SELPA participating in the Local Plan and receiving a special education funding allocation for services and programs provided to students with disabilities.

To Add or Delete Rows:

To add or delete table rows, select the "plus" or "minus" buttons bellow. Actions taken here will be automatically repeated for each of the tables in Attachments II through VI. Users must manually enter LEA information in Attachment VII.

LEA Membership Changes:

If an LEA was previously reported to the CDE in fiscal year 2020–21 or 2021–22 and there is a change in SELPA membership, **DO NOT DELETE** the entry. Instead, under the "LEA Status" column, select the drop-down menu and choose the applicable status option for the LEA membership change.

SELPA County/District/School Codes

- If a SELPA does not have a CDS code, then the associated fields should be left blank. NOTE: If a CDS code section begins with a "0," the zero will not appear in the user's entry.
- If a SELPA does not have a complete CDS code, then leave the associated district and school code blank.
- If a SELPA is not a charter LEA, then leave the associated charter code blank.

Attachment I

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Add or Delete Row	List	County Code xx	District Code xxxxx	School Code xxxxxxx	Charter Code (if applicable) xxxx	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Special Education Director First Name	Special Education Director Last Name	Phone (xxx) xxx-xxxx	Email	LEA Status
	1	37	67983			Borrego Springs Unified	Mark	Stevens	(760) 767-5357	mstevens@bsusd.net	Previously Reported
	2	37	68098			Escondido Union	Meggan	Lokken	(760) 432-2106	mlokken@eusd.org	Previously Reported
	3	37	68106			Escondido Union High	Carlos	Saucedo	(760) 291-3255	csaucedo@euhsd.org	Previously Reported
	4	37	68163			Julian Union Elementary	Scot	Copeland	(760) 765-0661	copeland@juesd.net	Previously Reported
	5	37	68171			Julian Union High	Patrick	Hefflin	(760) 765-0606	phefflin@juhsd.org	Previously Reported
	6	37	68304			Ramona City Unified	Eileen	Highley	(760) 787-2039	ehighley@ramona.usd.net	Previously Reported
	7	37	68353			San Pasqual Union Elementary	Shannon	Hernandez	(760) 745-4931	shannon.hernandez@sanpasqualunio	Previously Reported
	8	37	68403			Spencer Valley Elementary	Kathleen	McKenzie	(760) 765-0336	kathleen@svesd.net	Previously Reported
	9	37	75614			Valley Center-Pauma Unified	Doyan	Howard	(760) 749-0464	howard.do@vcpusd.org	Previously Reported
	10	37	75416			Warner Unified	James	Proby	(760) 782-3517	james.proby@warnerusd.net	Previously Reported
	11	37	10371			North Inland SELPA	Jaime	Tate-Symons	(760) 307-1658	jtate@sdcoe.net	Previously Reported
	12	37	10371			HOPE Infant-Toddler Special Education	Lucia	Garay	(858) 298-2044	lgaray@sdcoe.net	Previously Reported

Attachment II

SELPA:

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Each SELPA must adhere to requirements for developing and reporting special education budget revenue and expenditures. The following excerpt is taken from California School Accounting Manual (CSAM): Procedure 755 Special Education on page 755-1 and included to assist the SELPA with completing Section D: Annual Budget Plan information for each LEA participating in the SELPA's Local Plan.

Special education budgets are complex and are of great interest to the public, both locally and statewide. *EC* Section 56205(b)(1) requires that a special education budget shall identify particular elements. Identification of the following elements is facilitated by the standardized account code structure (SACS):

1. Apportionment received by the LEA in accordance with the allocation plan adopted by the SELPA. (The apportionment is tracked in SACS in the resource field in combination with the revenue code in the object field.)
2. Administrative costs of the plan. (These costs are tracked in the function field.)
3. Costs of special education services to pupils with severe disabilities and low-incidence disabilities. (This population is identified by the goal field.)
4. Costs of special education services to pupils with nonsevere disabilities. (This population is identified by the goal field.)
5. Costs of supplemental aids and services provided to meet the individual needs of pupils placed in regular education classrooms and environments. (Costs of these aids and services are tracked in the function field.)
6. Costs of regionalized operations and services and direct instructional support by program specialists in accordance with Part 30, Chapter 7.2, Article 6, of the California *EC*, Program Specialists and Administration of Regionalized Operations and Services. (These costs are tracked in the goal field for regionalized operations and in the function field for instructional services.)
7. Use of property taxes allocated to the SELPA pursuant to *EC* Section 2572. (Property taxes allocated to the SELPA are tracked in the resource field and identified by a revenue code in the object field.)

Attachment II

SELPA:

Fiscal Year:

Attachment II—Projected Special Education Revenue by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue funding sources allowed by the Individuals with Disabilities Education Act (IDEA). Information included in this table must be consistent with revenues identified in Section D, Table 1. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 1.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Mental Health	Federal Mental Health	Other Revenue	Subtotal
1	Borrego Springs Unified	200,873	22,233	0	73,358	0	0	4,362	0	300,826
2	Escondido Union	8,929,040	969,881	0	3,579,599	0	0	184,125	0	13,662,645
3	Escondido Union High	5,664,901	485,905	0	1,308,307	0	0	89,342	0	7,548,455
4	Julian Union Elementary	251,275	40,338	0	88,338	0	0	5,050	0	385,001
5	Julian Union High	58,175	6,355	0	28,713	0	0	1,168	0	94,411
6	Ramona City Unified	2,959,672	323,628	0	1,186,872	0	0	60,462	0	4,530,634
7	San Pasqual Union Elementary	550,782	34,053	0	75,467	0	0	6,577	0	666,879
8	Spencer Valley Elementary	1,393,633	155,915	0	378,261	0	0	25,708	0	1,953,517

Attachment II

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Mental Health	Federal Mental Health	Other Revenue	Subtotal
9	Valley Center-Pauma Unified	2,341,556	235,075	0	846,628	0	0	43,698	0	3,466,957
10	Warner Unified	180,249	19,619	0	62,508	0	0	3,121	0	265,497
11	North Inland SELPA	1,226,807	0	0	0	0	0	0	0	1,226,807
12	HOPE Infant-Toddler Special Education	0	0	314,660	0	0	0	0	0	314,660
Totals:		23,756,963	2,293,002	314,660	7,628,051	0	0	423,613	0	34,416,289

Attachment III

SELPA: North Inland SELPA

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Attachment III—Projected Expenditures by Object Code by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education expenditures by LEA and object code as allowed by the IDEA. Information included in this table must be consistent with expenditures identified in Section D, Tables 2 . NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 2.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
1	Borrego Springs Unified	300,061	154,537	234,922	8,100	116,799	0	0	814,419
2	Escondido Union	16,301,106	7,154,904	10,850,168	803,521	5,140,932	5,000	374,818	40,630,449
3	Escondido Union High	6,262,715	3,452,473	5,501,295	301,545	3,918,477	14,921	35,774	19,487,200
4	Julian Union Elementary	244,755	129,566	155,875	9,059	574,607	0	11,925	1,125,787
5	Julian Union High	42,939	80,781	55,723	47,440	168,798	0	0	395,681
6	Ramona City Unified	5,230,013	2,557,970	2,768,947	197,760	1,549,436	0	120,117	12,424,243
7	San Pasqual Union Elementary	323,439	156,984	161,909	3,156	9,261	0	0	654,749
8	Spencer Valley Elementary	0	17,550	1,466	3,100	1,940,815	0	14,000	1,976,931
9	Valley Center-Pauma Unified	3,451,635	1,169,183	1,627,189	32,866	1,837,473	0	185,990	8,304,336

Attachment III

SELPA:

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
10	Warner Unified	79,500	88,400	74,018	3,800	243,489	0	0	489,207
11	North Inland SELPA	308,555	147,984	213,651	26,149	365,914	0	42,490	1,104,743
12	HOPE Infant-Toddler Special Education	52,866	0	22,960	20,000	281,173	0	30,721	407,720
Totals:		32,597,584	15,110,332	21,668,123	1,456,496	16,147,174	19,921	815,835	87,815,465

Attachment IV

SELPA:

Fiscal Year:

Attachment IV—Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue received by each funding source. Information provided must be consistent with revenues identified in Section D, Table 3. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 3.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
1	Borrego Springs Unified	172,087	1.63%	280,376	0.44%	361,956	452,463
2	Escondido Union	5,131,641	48.53%	25,114,809	39.26%	10,383,999	30,246,450
3	Escondido Union High	1,403,871	13.28%	16,924,856	26.46%	1,158,473	18,328,727
4	Julian Union Elementary	330,126	3.12%	795,661	1.24%	0	1,125,787
5	Julian Union High	30,246	0.29%	365,435	0.57%	0	395,681
6	Ramona City Unified	1,443,273	13.65%	10,727,142	16.77%	253,828	12,170,415
7	San Pasqual Union Elementary	82,665	0.78%	572,084	0.89%	0	654,749
8	Spencer Valley Elementary	403,969	3.82%	1,572,962	2.46%	0	1,976,931
9	Valley Center-Pauma Unified	1,195,739	11.31%	6,070,872	9.49%	1,037,725	7,266,611

Attachment IV

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
10	Warner Unified	51,496	0.49%	437,711	0.68%	0	489,207
11	North Inland SELPA	14,601	0.14%	1,010,792	1.58%	79,350	1,025,393
12	HOPE Infant-Toddler Special Education	314,660	2.98%	93,060	0.15%	0	407,720
Totals:		10,574,374	100.00%	63,965,760	100.00%	13,275,331	74,540,134

Attachment V

SELPA: North Inland SELPA

Fiscal Year: 2021–22

Attachment V—Projected Expenditures by Local Educational Agency for Supplemental Aids and Services in the Regular Classroom for Students with Disabilities and Those Identified with Low Incidence Disabilities

Enter the revenue allocated to each LEA for supplemental aids and services (SAS) for those students with disabilities placed in the regular classroom setting and those who are identified with low incidence (LI) disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 5.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
1	Borrego Springs Unified	0	9,151
2	Escondido Union	373,627	311,145
3	Escondido Union High	1,059,468	216,581
4	Julian Union Elementary	0	3,050
5	Julian Union High	0	3,050
6	Ramona City Unified	0	85,412
7	San Pasqual Union Elementary	150,506	3,050
8	Spencer Valley Elementary	20,016	48,807
9	Valley Center-Pauma Unified	895	82,362

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
10	Warner Unified	0	3,050
11	North Inland SELPA	0	0
12	HOPE Infant-Toddler Special Education	0	128,118
Totals:		1,604,512	893,776

**Attachment VI
must be
completed
using the CDE
approved
Microsoft Excel
Template**

Attachment VII

SELPA:

Fiscal Year:

Attachment VII—Special Education Local Plan Area Membership Transfers and Mergers (to and from the SELPA)

Educational programs and services already in operation may not be transferred to another LEA unless all provisions of *EC* Section 56207 have been met by the SELPA as demonstrated by the completion and submission of Attachment VII. The effective date of the transfer must not be prior to the July 1 of the second fiscal year after the date the sending or receiving SELPA informed the other agency and the governing body of multiple LEA SELPAs or the responsible individual of single LEA SELPAs notified the other agency, unless both the sending and receiving SELPA unanimously agree the transfer date will take effect on the July 1 of the first fiscal year following the notification date.

LEA Name	Add or Delete Row	LEA Status	Impacted SELPA Name	Impacted District, Charter, or School Name	Initiating SELPA Notification Date	SELPA Governing Board Notification Date	COE Notification Date	CDE Notification Date	Agreed Upon Effective Fiscal Year
none		Delete This Row							<input type="text"/>

DO NOT
DISTRIBUTE