

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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SELPA Kern County Consortium SELPA

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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="50,466,495"/>	60.07%
AB 602 Property Taxes	<input type="text" value="8,409,852"/>	10.01%
Federal IDEA Part B	<input type="text" value="15,924,447"/>	18.96%
Federal IDEA Part C	<input type="text" value="26,532"/>	0.03%
State Infant/Toddler	<input type="text" value="2,543,497"/>	3.03%
State Mental Health	<input type="text" value="5,626,396"/>	6.70%
Federal Mental Health	<input type="text" value="1,012,618"/>	1.21%
Other Revenue*	<input type="text"/>	0.00%
Total Revenue	84,009,837	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	54,781,601	33.25%
Object Code 2000—Classified Salaries	24,448,886	14.84%
Object Code 3000—Employee Benefits	33,443,422	20.30%
Object Code 4000—Supplies	1,278,310	0.78%
Object Code 5000—Services and Operations	7,906,874	4.80%
Object Code 6000—Capital Outlay	5,531	0.00%
Object Code 7000—Other Outgo and Financing*	42,901,307	26.04%
Total Expenditures	164,765,931	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:

These are the monies that are sent to the LEAs as per our allocation plan. Not technically a SELPA expenditure, but it is money that our AU receives that goes back out to districts.

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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	58,876,347	35.73%
Federal Revenue	15,924,447	9.66%
Local Contribution	89,965,137	54.60%
Total Revenue From All Sources	164,765,931	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 available for distribution are those allocated to the SELPA from the California Department of Education, less the funds received for low incidence equipment and services, regionalized operations and services, direct instructional support of program specialists, out-of-home care, specialized accounts, and special education grant funds allocated by the California Department of Education for personnel development. The SEC may, at its discretion, change funding for SELPA operations for circumstances that warrant a change.

The basic underlying principle of the Kern County Consortium SELPA is to apportion revenue to each member district on the basis of ADA (greater of current or prior year). Modifying that principle is an “off-the-top” distribution to the SELPA Administrative Unit of \$650,000 apportioned to four special accounts created by the SEC and administered by the SELPA Executive Director. These special accounts are accessed by districts that have extraordinary expenditures during the year as the result of nonpublic school/nonpublic agency services and extraordinary health care costs, by districts that have specified excess legal expenditures resulting from due process hearings and CDE complaints, by the SELPA to fund California Children Services Medical Therapy Unit facilities and equipment, and by the SELPA to fund specialized projects.

The SEC will review the unexpended balances for each of the special accounts in November and determine how the “off-the-top” distribution shall be allocated for the current fiscal year.

Small District Protection

The SEC established a principle for select small districts. (Small districts are defined as having a P2 ADA of 250 or below in the current year or in the previous year according to the P2 count. If a

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district drops below 250 ADA, the district may make a written request to join the small district protection. The list will be updated each fiscal year by the SELPA Executive Director). These districts receive the services of KCSOS to educate their students and receive a billback for those services. If the revenue apportioned to those districts is greater than the billback, these districts revenue apportionments are capped at the billback amount. "Recaptured" revenues are redistributed back through the apportionment.

In addition, these districts are guaranteed revenue to equal, at a minimum, 60% of the amount of the billback. In other words, if the final billback amount for the district is \$100,000, the district is guaranteed a minimum of \$60,000 in revenue.

Districts may opt out of the small-district protection.

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

See above D9 as to the how monies are distributed. In essence, Kern County Consortium SELPA disseminates all AB 602 monies directly to the LEAs, except for a few exceptions noted above.

A summary of individual "pots" of money is as follows:

1. Property Taxes: The SELPA receives Local Special Education Property Taxes as part of its AB 602 apportionment. In order to ease the accounting burden, all of the property tax revenues are retained at KCSOS, with the appropriate offset made through state revenues. This allocation of property taxes does not adversely impact the total revenue apportioned to any SELPA member district.
2. Regionalized Services and Program Specialists: SELPA has funds allocated by the CDE specifically for these purposes to support districts; however, due to the growing requirements placed on SELPAs in CA these funds have not been sufficient. Beginning in the 2018-19 school year, SELPA budgetary deficits will be allocated to Districts by reducing their ADA revenue allocation; this process will be accomplished for three years, with a review in the second year to ensure that it is appropriately managing the issue. This will be revisited in the 2021-22 school year.
3. Personnel Development for SELPAs: See #2.
4. Funds to Low Incidence Students: Funds for low incidence equipment, materials, and supplies as well as for low incidence services are restricted to support of students in the following disability categories: hard-of-hearing, deaf, visual disability, severely orthopedically impaired, and deaf-blind. The funds are administered through the Kern County Consortium SELPA and include receipt of funds, expenditure of funds, maintenance of an inventory for items over \$500, development of procedures for exchange of equipment, and reporting to the state. The expenditures shall be delineated as follows:
 - a) The amount specified by the Superintendents' Executive Council of the funds received through the AB 602 allocation will be used by the SELPA to purchase equipment required to support special education and related services as delineated in each IEP for students with low incidence disabilities. Requests will be made by LEAs in which the student is being served or

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by a designated employee of the Kern County Superintendent of Schools' Special Education Division who provides a service to the district students.

- b) The remainder of the funds each year shall be delineated for supporting the County Office Itinerant Services for students with low incidence disabilities (Itinerant Teachers of the Orthopedically Impaired, Visually Impaired and/or Deaf/HOH or an Audiologist.) The process for Low Incidence Books, Materials, and Equipment Funds is delineated in the SELPA Procedural Manual).
- c) The SELPA Executive Director will report the balances in the Low Incidence Funds to the Superintendents' Executive Council each year at the SEC's November meeting. A determination will be made as to the appropriateness of the amount maintained by SELPA for the purchase of equipment.
5. Infant Entitlement: The SELPA receives Infant Entitlement Grants that support programs for children from birth through 3 years and are generated through J-50 reporting. These grants are distributed to the KCSOS Special Education Division to provide IDEA Part C, Early Start Programs.
6. Preschool Grants: The SELPA receives two preschool grants that are used to provide services and supports to students with disabilities, aged three through five: the Federal Preschool Grant and Preschool Local Entitlement. All funds are allocated based on district of residence.
7. Out-of-Home Funds: Currently, the distribution of these funds has occurred on the same ADA basis as all other funds at the decision of the SEC. There is a new formula being developed by CDE as to allocation to SELPAs; once that becomes defined, the SEC will review the information and determine if the current allocation process is appropriate or if it should reflect any CDE changes.
8. Mental Health Services:
 - a) Federal Grant: Locally, these funds are restricted for the provision of educationally related mental health services as required by student IEPs. The grant is retained by the SELPA and used for the provision of services to students throughout member districts.
 - b) State Grant: These funds are restricted for the provision of educationally related mental health services as required by student IEPs. \$1,000,000 from this grant will be made available to districts, LEA charter schools, and the KCSOS Alternative and Special Education Divisions based on the prior year's K-12 ADA at P-2. The underlying principle behind this allocation is the provision of district-level mental health interventions to exceptional students so that they may benefit from their current special education placement and services. Moderate interventions are provided to exceptional students prior to referral for Educationally Related Mental Health Services (ERMHS).

LEAs will receive reimbursement for moderate intervention expenditures up to the amount designated twice per year as outlined in the Kern County Consortium SELPA Moderate Interventions Funding Guidelines. Unused funds, and any leftover funds from monies set aside for Residential Treatment Center placements, will be distributed to districts submitting reimbursement receipts above their ADA allocation amount.

9. Legal Fee Reimbursement: The Kern County Consortium SELPA maintains a Fund for Legal Services that is available for payment of specified legal fees incurred by a parent/guardian, an LEA, or KCSOS where one or more are a party to an administrative proceeding or court proceeding. The SELPA Executive Director receives invoices from LEAs for these activities and

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provides the information to the SEC in November of each year. The SEC then determines, based on the monies available, the pro-rated amount (as a percentage) that the LEAs will receive.

10. Reimbursement of NPS/NPA Services & Extraordinary Health Costs: After an IEP team, of which a SELPA representative should be a member, has recommended nonpublic school or nonpublic agency services, the district will submit monthly invoices, evidence of payment, and attendance logs to the SELPA Executive Director for review and inclusion in the information provided to the SEC in November of each year. The SEC then determines, based on the monies available, the pro-rated amount (as a percentage) that the LEAs will receive.
11. Residential Placement Costs: For students that have been receiving SELPA-contracted or provided ERMHS-related services, a ERMHS Coordinator and a SELPA Coordinator will have participated in the IEP-placement process. Should the recommendation be that a student be placed in a Residential Treatment Center (RTC), the ERMHS Coordinator will begin the search for the facility that meets the student's needs and will accept him/her. Once that placement has occurred, the costs will be paid directly from the residential placement cost pool set aside by the SELPA ERMHS Program for such purposes. Currently, the SELPA allocates \$400,000 annually from mental health grants for this purpose.

Should the SELPA ERMHS Program's set aside for any Residential Treatment Center (RTC) placements be depleted during a school year, any further expenses will be the responsibility of the LEA(s) placing the students.

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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="891,259"/>	10.65%
Object Code 2000—Classified Salaries	<input type="text" value="4,262,072"/>	50.91%
Object Code 3000—Employee Benefits	<input type="text" value="2,170,042"/>	25.92%
Object Code 4000—Supplies	<input type="text" value="328,859"/>	3.93%
Object Code 5000—Services and Operations	<input type="text" value="160,231"/>	1.91%
Object Code 6000—Capital Outlay	<input type="text" value="10,000"/>	0.12%
Object Code 7000—Other Outgo and Financing*	<input type="text" value="550,033"/>	6.57%
Total Operating Expenditures	8,372,496	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)?

Funds to Low Incidence Students: Funds for low incidence equipment, materials, and supplies as well as for low incidence services are restricted to support of students in the following disability categories: hard-of-hearing, deaf, visual disability, severely orthopedically impaired, and deaf-blind. The funds are administered through the Kern County Consortium SELPA and include receipt of funds, expenditure of funds, maintenance of an inventory for items over \$500, development of procedures for exchange of equipment, and reporting to the state.

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.