

SELPA

Fiscal Year

## 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.

SELPA Santa Rosa City SELPA

Fiscal Year 2026-27

**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	10,095,318	51.19%
AB 602 Property Taxes	3,409,039	17.29%
Federal IDEA Part B	3,789,000	19.21%
Federal IDEA Part C	0	0.00%
State Infant/Toddler	328,090	1.66%
State Mental Health	1,120,225	5.68%
Federal Mental Health	171,365	0.87%
Other Projected Revenue	806,925	4.09%
<b>Total Projected Revenue:</b>	<b>19,719,962</b>	<b>100.00%</b>

**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)

Special Education Early Intervention Preschool Grant, Project Workability Grant, On the Job Training Grant

**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.

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**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.

<b>Object Code</b>	<b>Amount</b>	<b>Percentage of Total Expenditures</b>
Object Code 1000—Certificated Salaries	<input type="text" value="21,157,054"/>	27.79%
Object Code 2000—Classified Salaries	<input type="text" value="5,529,331"/>	7.26%
Object Code 3000—Employee Benefits	<input type="text" value="9,960,169"/>	13.08%
Object Code 4000—Supplies	<input type="text" value="110,371"/>	0.14%
Object Code 5000—Services and Operations	<input type="text" value="35,743,950"/>	46.95%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text" value="3,625,044"/>	4.76%
<b>Total Projected Expenditures:</b>	76,125,919	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:

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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	<input type="text" value="15,759,597"/>	20.70%
Projected Federal Revenue	<input type="text" value="3,960,365"/>	5.20%
Local Contribution	<input type="text" value="56,405,957"/>	74.10%
<b>Total Revenue from all Sources:</b>	76,125,919	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**

- a. 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).

The SELPA is made up of the Santa Rosa City Elementary and High SD. These pass a resolution to participate in a Single Budget Adoption.

- 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	<input type="text" value="148,045"/>	32.96%
Object Code 2000—Classified Salaries	<input type="text" value="88,011"/>	19.59%
Object Code 3000—Employee Benefits	<input type="text" value="104,974"/>	23.37%
Object Code 4000—Supplies	<input type="text" value="4,795"/>	1.07%
Object Code 5000—Services and Operations	<input type="text" value="103,352"/>	23.01%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text" value="0"/>	0.00%
<b>Total Projected Operating Expenditures:</b>	449,176.7	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.

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**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)?

**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.

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

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

**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.

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 V

SELPA:

Fiscal Year:

**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	Santa Rosa City Elementary SD	53,988	84,777
2	Santa Rosa City High SD	125,971	197,812
	Totals:	179,959.00	282,589

Section D at 2/5/26  
CAC meeting &  
3/25/26 Board  
Meeting

Updated  
Section D for  
4/8/26 Board  
Meeting

**TABLE 1**  
**Special Education Projected Revenue Reporting (Items D-1 to D-3)**  
**D-1. Special Education Revenue by Source**

Funding Revenue Source	Amount	Amount	Difference	Reason for Difference
Assembly Bill (AB) 602 State Aid	12,678,972	10,095,318	-2,583,654	Updated with 2.41% COLA, updated assumption of a 2.2% decline in ADA, and adjust for property taxes out.
AB 602 Property Taxes	3,409,039	3,409,039	0	
Federal IDEA Part B	3,789,000	3,789,000	0	
Federal IDEA Part C	0	0	0	
State Infant/Toddler	328,090	328,090	0	
State Mental Health	1,120,225	1,120,225	0	
Federal Mental Health	171,365	171,365	0	
Other Projected Revenue	500,974	806,925	305,951	Added revenue for Special Education Project Workability Grant, and Special Education On Job Training Grant.
Total Projected Revenue:	21,997,664.50	19,719,962	-2,277,703	

**TABLE 2**  
**Total Projected Budget Expenditures by Object Code (Items D-4 to D-6)**  
**D-4. Total Projected Budget by Object Code**

Object Code	Amount	Amount	Difference	Reason for Difference
Object Code 1000—Certificated Salaries	22,980,359	21,157,054	-1,823,305	Updated with 2025-26 2nd Interim Budget Solutions SS-1 and SS-2, removed cost for SRCS DHH, and added costs for SRCS students in SELPA "off the top" provided programs.
Object Code 2000—Classified Salaries	5,874,000	5,529,331	-344,669	Updated with 2025-26 2nd Interim Budget Solutions SUP-2, removed cost for SRCS DHH, and added costs for SRCS students in SELPA "off the top" provided programs.
Object Code 3000—Employee Benefits	11,089,320	9,960,169	-1,129,151	Updated with 2025-26 2nd Interim Budget Solutions SUP-2, SS-1, and SS-2, removed cost for SRCS DHH, and added costs for SRCS students in SELPA "off the top" provided programs.
Object Code 4000—Supplies	115,543	110,371	-5,172	Updated with removed cost for SRCS DHH, and added costs for SRCS students in SELPA "off the top" provided programs.
Object Code 5000—Services and Operations	28,374,560	35,743,950	7,369,390	Updated with 2025-26 2nd Interim Budget Solutions SS-2, cost of special education bussing, removed cost for SRCS DHH, and added costs for SRCS students in SELPA "off the top" provided programs.
Object Code 6000—Capital Outlay	0	0	0	
Object Code 7000—Other Outgo and Financing	0	3,625,044	3,625,044	Added Indirect Costs back to unrestricted general fund for no overall financial impact but is a best practice.
Total Projected Expenditures:	68,433,782	76,125,919	7,692,137	

**TABLE 3**  
**Federal, State, and Local Revenue Summary (Items D-7 to D-8)**  
**D-7. Federal Categorical, State Categorical, and Local Unrestricted Funding**

<b>Revenue Source</b>	<b>Amount</b>	<b>Amount</b>	<b>Difference</b>	<b>Reason for Difference</b>
Projected State Special Education Revenue	18,037,300	15,759,597	-2,277,703	Updated with 2.41% COLA, updated assumption of a 2.2% decline in ADA, and adjust for property taxes out. Add revenue for Special Education Project Workability Grant, and Special Education On Job Training Grant.
Projected Federal Revenue	3,960,365	3,960,365	0	
Local Contribution	46,436,117	56,405,957	9,969,840	Updated as a result of all the above listed reasons for differences.
Total Revenue from all Sources:	68,433,782.00	76,125,919	7,692,137	

Special Education Local Plan Area (SELPA) Local Plan

SELPA

Version Section D at 2/5/26 CAC meeting  
& 3/25/26 Board Meeting (see reasons for  
difference document attached).

Fiscal Year

## 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.

SELPA

Fiscal Year

**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	<input type="text" value="12,678,972"/>	57.64%
AB 602 Property Taxes	<input type="text" value="3,409,039"/>	15.50%
Federal IDEA Part B	<input type="text" value="3,789,000"/>	17.22%
Federal IDEA Part C	<input type="text" value="0"/>	0.00%
State Infant/Toddler	<input type="text" value="328,090"/>	1.49%
State Mental Health	<input type="text" value="1,120,225"/>	5.09%
Federal Mental Health	<input type="text" value="171,365"/>	0.78%
Other Projected Revenue	<input type="text" value="500,974"/>	2.28%
<b>Total Projected Revenue:</b>	<b>21,997,664.5</b>	<b>100.00%</b>

**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)

**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.

Section D: Annual Budget Plan

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**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.

<b>Object Code</b>	<b>Amount</b>	<b>Percentage of Total Expenditures</b>
Object Code 1000—Certificated Salaries	<input type="text" value="22,980,359"/>	33.58%
Object Code 2000—Classified Salaries	<input type="text" value="5,874,000"/>	8.58%
Object Code 3000—Employee Benefits	<input type="text" value="11,089,320"/>	16.20%
Object Code 4000—Supplies	<input type="text" value="115,543"/>	0.17%
Object Code 5000—Services and Operations	<input type="text" value="28,374,560"/>	41.46%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text" value="0"/>	0.00%
<b>Total Projected Expenditures:</b>	68,433,781.11	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:

Section D: Annual Budget Plan

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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	<input type="text" value="18,037,300"/>	26.36%
Projected Federal Revenue	<input type="text" value="3,960,365"/>	5.79%
Local Contribution	<input type="text" value="46,436,117"/>	67.86%
<b>Total Revenue from all Sources:</b>	68,433,781.11	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

- a. 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).

The SELPA is made up of the Santa Rosa City Elementary and High SD. These pass a resolution to participate in a Single Budget Adoption.

- 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.

Section D: Annual Budget Plan

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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	<input type="text" value="148,045"/>	32.96%
Object Code 2000—Classified Salaries	<input type="text" value="88,011"/>	19.59%
Object Code 3000—Employee Benefits	<input type="text" value="104,974"/>	23.37%
Object Code 4000—Supplies	<input type="text" value="4,795"/>	1.07%
Object Code 5000—Services and Operations	<input type="text" value="103,352"/>	23.01%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text" value="0"/>	0.00%
<b>Total Projected Operating Expenditures:</b>	449,176.7	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.

SELPA

Fiscal Year

**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)?

**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.

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

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

**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.

Attachment II

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Fiscal Year:

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 III

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	Santa Rosa City Elementary SD	9,228,535.56	2,814,048.56	4,539,518.70	77,176.82	11,046,228.70	0	0	27,705,508.34
2	Santa Rosa City High SD	13,751,823.31	3,059,951.16	6,549,801.05	38,366.00	17,328,331.26	0	0	40,728,272.77
	<b>Totals:</b>	20,980,358.87	5,873,999.71	11,089,319.75	115,542.82	28,374,559.96	0	0	68,433,781.11

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	Santa Rosa City Elementary SD	1,396,178	35.25%	6,750,919.45	37.43%	19,558,410.89	27,705,508.34
2	Santa Rosa City High SD	2,564,187.00	64.75%	11,286,380.05	62.57%	26,877,705.72	40,728,272.77
	<b>Totals:</b>	3,960,365.00	100.00%	18,037,299.50	100.00%	46,436,116.61	68,433,781.11

Attachment V

SELPA:

Fiscal Year:

**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	Santa Rosa City Elementary SD	53,988	84,777
2	Santa Rosa City High SD	125,971	197,812.30
Totals:		179,959.00	282,589