

## **LOCAL PLAN**

### **Section D: Annual Budget Plan**

#### **SPECIAL EDUCATION LOCAL PLAN AREA**



California Department of Education

Special Education Division

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:** 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.

## Section D: Annual Budget Plan

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="20,153,236"/>	67.00%
AB 602 Property Taxes	<input type="text" value="3,059,811"/>	10.17%
Federal IDEA Part B	<input type="text" value="5,989,328"/>	19.91%
Federal IDEA Part C	<input type="text" value="53,547"/>	0.18%
State Infant/Toddler	<input type="text" value="657,609"/>	2.19%
State Mental Health	<input type="text" value="0"/>	0.00%
Federal Mental Health	<input type="text" value="0"/>	0.00%
Other Projected Revenue	<input type="text" value="167,484"/>	0.56%
<b>Total Projected Revenue:</b>	<b>30,081,015</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

SELPA

Fiscal Year

## 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.

Object Code	Amount	Percentage of Total Expenditures
Object Code 1000—Certificated Salaries	<input type="text" value="21,962,015"/>	31.90%
Object Code 2000—Classified Salaries	<input type="text" value="14,328,187"/>	20.81%
Object Code 3000—Employee Benefits	<input type="text" value="15,804,294"/>	22.95%
Object Code 4000—Supplies	<input type="text" value="1,175,346"/>	1.71%
Object Code 5000—Services and Operations	<input type="text" value="13,309,576"/>	19.33%
Object Code 6000—Capital Outlay	<input type="text" value="820,284"/>	1.19%
Object Code 7000—Other Outgo and Financing	<input type="text" value="1,450,453"/>	2.11%
<b>Total Projected Expenditures:</b>	68,850,155	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

SELPA

Fiscal Year

### 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="23,875,828"/>	34.68%
Projected Federal Revenue	<input type="text" value="6,205,187"/>	9.01%
Local Contribution	<input type="text" value="38,769,140"/>	56.31%
<b>Total Revenue from all Sources:</b>	68,850,155	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

- 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).

For unrestricted funds, a small portion of the revenues are held back, off-the-top, for SELPA operations and reserves, based on the most recent adjusted ADA, then the remainder is distributed to the LEAs, based also on ADA. Restricted and designated funds are held back and distributed based on their intended use. Out-of-Home funds are used for students who qualify for out-of-home status, and pay for student placements in group homes and/or specific regional programs. Preschool funds are distributed to districts with special education preschool students, on a per-student basis. Subsidies for additional regional program placements, legal fees, extraordinary costs, and special education transportation for qualifying students. Low incidence funds are distributed to LEAs based on need for low incidence equipment. IDEA funds are distributed to LEAs with a base rate based on percentage of pupil count by District of Service (Reporting LEA), a portion is distributed based on K-12 percentage of enrollment (population), a portion is distributed based on percentage of free or reduced price meals (poverty), and proportionate share for private schools.

b.

## Section D: Annual Budget Plan

SELPA

Fiscal Year

☒ 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

SELPA Fiscal Year **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="358,735"/>	27.76%
Object Code 2000—Classified Salaries	<input type="text" value="221,740"/>	17.16%
Object Code 3000—Employee Benefits	<input type="text" value="240,343"/>	18.60%
Object Code 4000—Supplies	<input type="text" value="14,494"/>	1.12%
Object Code 5000—Services and Operations	<input type="text" value="353,086"/>	27.32%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text" value="104,079"/>	8.05%
<b>Total Projected Operating Expenditures:</b>	1,292,477	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 Shasta

Fiscal Year 2025-26

**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)?

The SELPA supplements Low Incident Itinerant providers, who are available to provide services to every LEA in the SELPA. Additionally, those funds are available to provide low incidence equipment, upon request by every LEA in the SELPA, and is reviewed by the SELPA Director and Governing Board.

**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.

51,147,669

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

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

568,261

**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.



**LOCAL PLAN**  
**Attachments**  
**SPECIAL EDUCATION LOCAL PLAN AREA**



California Department of Education

Special Education Division

Local Plan Annual 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. Only charter schools that have applied and been approved by their governing board as LEAs for special education purposes should be listed on Attachment I. 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 2021–22 or 2022–23 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

SELPA: Shasta

Fiscal Year: 2025-26

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	45	69856			Anderson High	Brandt	Shriner	530--378-0568	bshriner@auhsd.net	Previously Reported
	2	45	69872			Bella Vista Elementary	Christine	Hill	(530) 378-7000	chill@bveagles.com	Previously Reported
	3	45	69880			Black Butte Elementary	Tyler	Simon	(530) 474-3125	tsimon@blackbutteschool.org	Previously Reported
	4	45	69914			Cascade Union	Natasha	Greene	(530) 378-7000	natasha.greene@cuesd.com	Previously Reported
	5	45	69922			Castle Rock Union Elementary	Leslie	Lacey	(530) 235-0101	llacey@castlerockschool.net	Previously Reported
	6	45	69948			Columbia Elementary	Clay	Ross	(530) 235-0101	cross@columbiasd.com	Previously Reported
	7	45	69955	121640	1183	Cottonwood Creek Charter	Mark	Boyle	(530) 347-7200	mboyle@cwusd.com	Previously Reported
	8	45	69955			Cottonwood Union Elementary	Stevie	Gallo	(530) 347-7200	sgallo@cwusd.com	Previously Reported
	9	45	69971			Enterprise Elementary	Annie	Payne	(530) 224-4100	apayne@eesd.net	Previously Reported
	10	45	69989			Fall River Joint Unified	Cindy	Fruguglietti	(530) 335-4538	cfruguglietti@frjusd.org	Previously Reported
	11	45	69997			French Gulch-Whiskeytown Elementary	Cindy	Gonzales	(530) 359-2151	cgonzales@frenchgulchschool.com	Previously Reported
	12	45	75267			Gateway Unified	Nate	Solus	(530) 245-7900	nsolus@gatewayusd.org	Previously Reported

## Attachment I

SELPA: Shasta

Fiscal Year: 2025-26

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
	13	45	70003			Grant Elementary	Edward	Schneider	(530) 243-4952	eschneider@granschoolcougars.com	Previously Reported
	14	45	70011			Happy Valley Union Elementary	Gina	Murphy	(530) 357-2134	gmurphy@hvsd.net	Previously Reported
	15	45	70029			Igo Ono Platina Union Elementary	Oliver	Tami	(530) 225-0011	toliver@rsdnmp.org	Previously Reported
	16	45	70045			Junction Elementary	Megan	Coats	(530) 547-3274	mcoates@junctionesd.net	Previously Reported
	17	45	70052			Millville Elementary	Mindy	DeSantis	(530) 547-4471	mrs.desantis@millvilleschool.net	Previously Reported
	18	45	73700			Mountain Union Elementary	Tony	Moebes	(530) 337-6214	moebes@muesd.org	Previously Reported
	19	45	70078			North Cow Creek Elementary	Ilene	English	(530) 549-4488	ienglish@northcowcreek.org	Previously Reported
	20	45	70086			Oak Run Elementary	Mark	Telles	(530) 472-3241	mtelles@oakrunschool.org	Previously Reported
	21	45	70094			Pacheco Union Elementary	Melissa	O'Dell	(530) 224-4585	modell@pacheco.k12.ca.us	Previously Reported
	22	45	70110	6117931	307	Monarch Learning Center	Ethan	Cohen	(530) 247-7307	ecohen@monarchkids.com	Previously Reported
	23	45	77339			Mountain Valley Special Education JPA	Ray	Witte	(530) 965-6700	rwitte@mvjpa.com	Previously Reported
	24	45	10454	129957	2076	Northern Summit Academy	Julia	Knight	(530) 338-1399	jknight@northernsunmitacademy.org	Previously Reported

## Attachment I

SELPA: Shasta

Fiscal Year: 2025-26

	25	45	70110			Redding Elementary	Tami	Oliver	(530) 225-0011	toliver@rsdnmp.org	Previously Reported
	26	45	10454			Shasta County Office of Education	Carrie	Webb	(530) 225-0163	cwebb@shastacoe.org	Previously Reported
	27	45	70128			Shasta Union Elementary	Tami	Oliver	(530) 225-0011	toliver@rsdnmp.org	Previously Reported
	28	45	70136			Shasta Union High	Cecile	LaMar	(530) 241-3261	clamar@suhdsd.net	Previously Reported
	29	45	70169			Whitmore Elementary	Tony	Moebes	(530) 472-3243	tmoebes@wujesd.org	Previously Reported
	30	45	75267	113407	849	Rocky Point Charter	Glynn	Gregory	(530) 225-0456	gregory@rockypointcharter.com	Previously Reported
	31	45	70037			Indian Springs Elementary	n/a	n/a	n/a	n/a	Merged LEA

Attachment II

SELPA:

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 II

SELPA: Shasta

Fiscal Year: 2025-26

**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	Anderson High	1,020,955	0	0	409,259	0	0	0	0	1,430,214
2	Bella Vista Elementary	269,456	0	0	84,748	0	0	0	0	354,204
3	Black Butte Elementary	172,265	0	0	64,888	0	0	0	0	237,153
4	Cascade Union	1,109,095	0	0	388,877	0	0	0	0	1,497,972
5	Castle Rock Union Elementary	37,752	0	0	0	0	0	0	0	37,752
6	Columbia Elementary	624,858	0	0	184,938	0	0	0	0	809,796
7	Cottonwood Creek Charter	227,906	0	0	62,496	0	0	0	0	290,402
8	Cottonwood Union Elementary	654,029	0	0	234,261	0	0	0	0	888,290



## Attachment II

SELPA: Shasta

Fiscal Year: 2025-26

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	Enterprise Elementary	2,822,100	0	0	903,915	0	0	0	145,657	3,871,672
10	Fall River Joint Unified	897,489	0	0	302,151	0	0	0	0	1,199,640
11	French Gulch-Whiskeytown Elementary	18,334	0	0	0	0	0	0	0	18,334
12	Gateway Unified	1,592,927	0	0	612,678	0	0	0	0	2,205,605
13	Grant Elementary	490,531	0	0	128,093	0	0	0	0	618,624
14	Happy Valley Union Elementary	365,206	0	0	126,789	0	0	0	0	491,995
15	Igo Ono Platina Union Elementary	33,712	0	0	0	0	0	0	0	33,712
16	Junction Elementary	335,437	0	0	97,713	0	0	0	0	433,150
17	Millville Elementary	178,075	0	0	49,355	0	0	0	0	227,430
18	Mountain Union Elementary	71,700	0	0	0	0	0	0	0	71,700

## Attachment II

SELPA: Shasta

Fiscal Year: 2025-26

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
19	North Cow Creek Elementary	211,369	0	0	51,635	0	0	0	0	263,004
20	Oak Run Elementary	46,234	0	0	0	0	0	0	0	46,234
21	Pacheco Union Elementary	554,319	0	0	160,583	0	0	0	0	714,902
22	Monarch Learning Center	88,025	0	0	0	0	0	0	0	88,025
23	Mountain Valley Special Education JPA	0	0	0	0	0	0	0	0	0
24	Northern Summit Academy	145,319	0	0	55,842	0	0	0	0	201,161
25	Redding Elementary	2,392,224	0	0	807,992	0	0	0	0	3,200,216
26	Shasta County Office of Education	1,902,953	3,059,811	53,547	0	657,609	0	0	21,827	5,695,747
27	Shasta Union Elementary	74,641	0	0	22,063	0	0	0	0	96,704
28	Shasta Union High	3,614,678	0	0	1,202,595	0	0	0	0	4,817,273

Attachment II

SELPA: Shasta

Fiscal Year: 2025-26

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
29	Whitmore Elementary	63,021	0	0	0	0	0	0	0	63,021
30	Rocky Point Charter	138,626	0	0	38,457	0	0	0	0	177,083
31	Indian Springs Elementary	0	0	0	0	0	0	0	0	0
Totals:		20,153,236	3,059,811	53,547	5,989,328	657,609	0	0	167,484	30,081,015

## Attachment III

SELPA: Fiscal Year: **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	Anderson High	1,187,772	698,054	978,294	45,406	458,675	0	33,789	3,401,990
2	Bella Vista Elementary	150,368	350,227	175,771	3,400	250,940	0	0	930,706
3	Black Butte Elementary	115,580	59,575	78,529	7,071	315,677	0	17,000	593,432
4	Cascade Union	1,402,911	1,028,137	1,056,322	29,250	1,252,468	0	0	4,769,088
5	Castle Rock Union Elementary	23,300	34,362	14,119	550	32,130	0	0	104,461
6	Columbia Elementary	336,748	249,434	265,602	12,400	648,141	0	0	1,512,325
7	Cottonwood Creek Charter	104,458	62,063	66,755	4,136	76,927	0	10,390	324,729
8	Cottonwood Union Elementary	469,496	424,074	386,150	261	1,220,370	0	8,200	2,508,551
9	Enterprise Elementary	3,236,248	1,325,805	1,722,079	49,774	1,763,044	0	166,157	8,263,107

## Attachment III

SELPA: Fiscal Year: 

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	Fall River Joint Unified	1,159,423	670,388	850,029	39,148	45,255	0	66,497	2,830,740
11	French Gulch-Whiskeytown Elementary	4,000	0	147	500	35,200	0	2,247	42,094
12	Gateway Unified	2,681,906	1,734,434	1,734,165	64,809	1,432,150	0	343,527	7,990,991
13	Grant Elementary	255,390	178,326	159,827	7,000	369,770	0	0	970,313
14	Happy Valley Union Elementary	282,782	125,550	156,743	12,990	905,139	0	2,353	1,485,557
15	Igo Ono Platina Union Elementary	19,352	6,407	0	56,703	0	7,000	0	89,462
16	Junction Elementary	179,389	83,489	109,387	6,200	379,200	0	2,668	760,333
17	Millville Elementary	87,165	48,851	61,952	1,250	221,912	0	9,498	430,628
18	Mountain Union Elementary	55,306	44,814	44,946	2,494	204,860	0	0	352,420
19	North Cow Creek Elementary	89,589	70,504	74,904	3,750	234,627	0	1,028	474,402
20	Oak Run Elementary	28,804	19,128	23,692	1,000	13,200	0	3,127	88,951

## Attachment III

SELPA: Shasta

Fiscal Year: 2025-26

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
21	Pacheco Union Elementary	626,254	251,525	394,507	24,800	223,515	0	31,328	1,551,929
22	Monarch Learning Center	9,900	22,080	6,661	0	102,300	0	5,490	146,431
23	Mountain Valley Special Education JPA	0	0	0	0	0	0	0	0
24	Northern Summit Academy	102,779	0	43,461	0	63,934	0	9,956	220,130
25	Redding Elementary	3,207,125	1,815,750	1,852,636	62,017	1,664,454	0	52,111	8,654,093
26	Shasta County Office of Education	2,170,646	2,817,255	2,284,848	521,587	545,268	813,284	470,922	9,623,810
27	Shasta Union Elementary	29,617	16,227	22,542	0	32,128	0	6,500	107,014
28	Shasta Union High	3,838,484	2,163,905	3,204,173	218,836	666,629	0	199,531	10,291,558
29	Whitmore Elementary	0	3,347	2,153	14	101,663	0	8,134	115,311
30	Rocky Point Charter	107,223	24,476	33,900	0	50,000	0	0	215,599
31	Indian Springs Elementary	0	0	0	0	0	0	0	0

Attachment III

SELPA: 

Shasta

Fiscal Year: 

2025-26

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
Totals:		21,962,015	14,328,187	15,804,294	1,175,346	13,309,576	820,284	1,450,453	68,850,155

## Attachment IV

SELPA: Shasta

Fiscal Year: 2025-26

**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: 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	Anderson High	409,259	6.60%	1,020,955	4.28%	1,971,776	1,430,214
2	Bella Vista Elementary	84,748	1.37%	269,456	1.13%	576,502	354,204
3	Black Butte Elementary	64,888	1.05%	172,265	0.72%	356,279	237,153
4	Cascade Union	388,877	6.27%	1,109,095	4.65%	3,271,116	1,497,972
5	Castle Rock Union Elementary	0	0.00%	37,752	0.16%	66,709	37,752
6	Columbia Elementary	184,938	2.98%	624,858	2.62%	702,529	809,796
7	Cottonwood Creek Charter	62,496	1.01%	227,906	0.95%	34,327	290,402
8	Cottonwood Union Elementary	234,261	3.78%	654,029	2.74%	1,620,261	888,290
9	Enterprise Elementary	1,049,572	16.91%	2,822,100	11.82%	4,391,435	3,871,672



## Attachment IV

SELPA: Fiscal Year: 

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	Fall River Joint Unified	302,151	4.87%	897,489	3.76%	1,631,100	1,199,640
11	French Gulch-Whiskeytown Elementary	0	0.00%	18,334	0.08%	23,760	18,334
12	Gateway Unified	612,678	9.87%	1,592,927	6.67%	5,785,386	2,205,605
13	Grant Elementary	128,093	2.06%	490,531	2.05%	351,689	618,624
14	Happy Valley Union Elementary	126,789	2.04%	365,206	1.53%	993,562	491,995
15	Igo Ono Platina Union Elementary	0	0.00%	33,712	0.14%	55,750	33,712
16	Junction Elementary	97,713	1.57%	335,437	1.40%	327,183	433,150
17	Millville Elementary	49,355	0.80%	178,075	0.75%	203,198	227,430
18	Mountain Union Elementary	0	0.00%	71,700	0.30%	280,720	71,700
19	North Cow Creek Elementary	51,635	0.83%	211,369	0.89%	211,398	263,004
20	Oak Run Elementary	0	0.00%	46,234	0.19%	42,717	46,234

## Attachment IV

SELPA: Shasta

Fiscal Year: 2025-26

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
21	Pacheco Union Elementary	160,583	2.59%	554,319	2.32%	837,027	714,902
22	Monarch Learning Center	0	0.00%	88,025	0.37%	58,406	88,025
23	Mountain Valley Special Education JPA	0	0.00%	0	0.00%	0	0
24	Northern Summit Academy	55,842	0.90%	145,319	0.61%	18,969	201,161
25	Redding Elementary	807,992	13.02%	2,392,224	10.02%	5,453,877	3,200,216
26	Shasta County Office of Education	70,202	1.13%	5,625,545	23.56%	3,928,063	5,695,747
27	Shasta Union Elementary	22,063	0.36%	74,641	0.31%	10,310	96,704
28	Shasta Union High	1,202,595	19.38%	3,614,678	15.14%	5,474,285	4,817,273
29	Whitmore Elementary	0	0.00%	63,021	0.26%	52,290	63,021
30	Rocky Point Charter	38,457	0.62%	138,626	0.58%	38,516	177,083
31	Indian Springs Elementary	0	0.00%	0	0.00%	0	0

Attachment IV

SELPA: 

Shasta

Fiscal Year: 

2025-26

List	LEA Official Name (District, Charter, COE, JPA, <i>and</i> SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
Totals:		6,205,187	100.00%	23,875,828	100.00%	38,769,140	30,081,015

## Attachment V

SELPA: Shasta

Fiscal Year: 2025-26

**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	Anderson High	2,438,839	0
2	Bella Vista Elementary	660,984	0
3	Black Butte Elementary	407,731	0
4	Cascade Union	3,618,983	0
5	Castle Rock Union Elementary	96,522	0
6	Columbia Elementary	1,093,703	0
7	Cottonwood Creek Charter	285,660	0
8	Cottonwood Union Elementary	1,767,525	0
9	Enterprise Elementary	6,312,496	0

Attachment V

SELPA:

Fiscal Year:

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	Fall River Joint Unified	2,100,231	0
11	French Gulch-Whiskeytown Elementary	39,849	0
12	Gateway Unified	5,404,832	0
13	Grant Elementary	846,539	0
14	Happy Valley Union Elementary	1,100,252	0
15	Igo Ono Platina Union Elementary	33,548	0
16	Junction Elementary	665,744	0
17	Millville Elementary	299,502	0
18	Mountain Union Elementary	268,396	0
19	North Cow Creek Elementary	441,924	0
20	Oak Run Elementary	88,951	0

## Attachment V

SELPA: Shasta

Fiscal Year: 2025-26

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
21	Pacheco Union Elementary	937,809	0
22	Monarch Learning Center	137,533	0
23	Mountain Valley Special Education JPA	0	0
24	Northern Summit Academy	212,756	0
25	Redding Elementary	6,722,209	0
26	Shasta County Office of Education	8,188,987	568,261
27	Shasta Union Elementary	67,633	0
28	Shasta Union High	6,599,982	0
29	Whitmore Elementary	113,334	0
30	Rocky Point Charter	195,215	0
31	Indian Springs Elementary	0	0
Totals:		51,147,669	568,261