SONOMA COUNTY  
SPECIAL EDUCATION LOCAL PLAN AREA  

REDDISTRIBUTION OF THE  
SPECIAL EDUCATION PROPERTY TAXES & LOCAL ASSISTANCE ENTITLEMENT  

Historical Data on the Allocation Plan:  

The Special Education Funding Allocation Plan is comprised of three funding sources, as follows:  

- Special Education Property Taxes, Resource #6500  
- Local Assistance Entitlement, Resource #3310  
- State Funding, Resource #6500  

The total of these funding sources is the total Special Education Revenue distributed to the Local Educational Agencies (LEAs) based on the current Funding Allocation Plan. The funding sources are distributed to each LEA based on each funding source distribution method.  

Special Education Property Taxes:  

The Special Education Property Taxes are distributed to the LEAs based on the current year average of the December 1st & April 1st Count of the students attending a SCOE 6-22 Program and the average of the October 1st, February 1st, April 1st and June 1st Count of the students attending the SCOE Preschool Program.  

With the LEAs Program Transfers and the declining enrollment, the rate per student has increased sufficiently. The sufficient rate increase has created an issue. When the Property Taxes and Local Assistance Entitlement are more than the LEA’s total Special Education Allocation, the LEA will owe the SELPA state funding to be distributed to the other SELPA members.  

The SELPA would like redistribute the Special Education Property Taxes by the current year October CALPADS Census Day.  

Local Assistance Entitlement:  

The Local Assistance Entitlement currently is distributed to the LEAs based on the prior year December 1st Pupil Count. The California Department of Education (CDE) has recently changed the pupil counts to be used for the Proportionate Share Calculation to the prior year October CALPADS Census Day. To eliminate any reporting issues, the SELPA would like to distribute the Local Assistance Entitlement in the same manner as the Proportionate Share is calculated.