

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 2022–

23 Local Plan 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.

Section D: Annual Budget Plan

SELPA San Bernardino City Unified School District

Fiscal Year 2022–23

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	38,168,098	69.42%
AB 602 Property Taxes		0.00%
Federal IDEA Part B	10,542,682	19.17%
Federal IDEA Part C	59,697	0.11%
State Infant/Toddler	550,701	1.00%
State Mental Health	3,148,158	5.73%
Federal Mental Health	570,278	1.04%
Other Projected Revenue	1,943,487	3.53%
Total Projected Revenue:	54,983,101	100.00%

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)

Alt Dispute Resolution, DOR TPP, We Can Work, WorkAbility I, Dispute Prevention, Learning Recovery Support

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 San Bernardino City Unified School District

Fiscal Year 2022–23

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	52,712,553	41.29%
Object Code 2000—Classified Salaries	15,093,591	11.82%
Object Code 3000—Employee Benefits	32,023,841	25.09%
Object Code 4000—Supplies	1,112,096	0.87%
Object Code 5000—Services and Operations	23,173,627	18.15%
Object Code 6000—Capital Outlay	10,000	0.01%
Object Code 7000—Other Outgo and Financing	3,531,883	2.77%
Total Projected Expenditures:	127,657,591.31	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:

Indirect costs and transfers of apportionments (to charter schools).

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	43,260,124	33.81%
Projected Federal Revenue	11,722,977	9.16%
Local Contribution	72,986,098	57.03%
Total Revenue from all Sources:	127,969,199.31	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’s funding allocation model is reviewed/approved periodically by the SBCUSD Board of Education. The following groups are given the opportunity to provide input into the development of the funding allocation model: SBCUSD Board of Education, Cabinet, and Community Advisory Committee (CAC). The plan reflects the SELPA’s current understanding of statutory requirements and is subject to change by the SBCUSD Board of Education if necessary, to conform to changes in statute or regulation, or to address changing needs within the SELPA.

A. Decision-making guidelines and principles, as much as possible, the adopted funding allocation model:

1. Provides an incentive for providing cost-effective programs for students in public school programs
2. Provides no incentive for districts to over-identify students for Special Education services
3. Strives to equalize funding among districts by raising the level of funding for those that were below the SELPA median in the base year
4. Acknowledges that the funding allocation model will not cover the total cost of Special Education

Section D: Annual Budget Plan

SELPA San Bernardino City Unified School District

Fiscal Year 2022–23

services

5. Recognizes that SELPA member LEAs will need to continue contributing Local Control Funding Formula (LCFF) funds for their Special Education students and general fund contributions to cover Special Education costs

6. Is designed to meet program requirement needs

B. Funding Sources include the following:

1. Local Control Funding Formula (LCFF) - State funding for all students per LEA

2. State Aid, which includes funds -

- Low Incidence Equipment and Services funds

- Out of Home Care funds

- Regionalized Services/Program Specialist Services funds

- Personnel Development funds

- Property taxes allocated to Special Education

- Infant Entitlement Funds/ Infant Discretionary Fund

- Additional funds which may sometimes be allocated through the state budget process

3. State and Federal Grants -

- Local Entitlement Preschool Grant (3-5-year-olds)

- Infant/Preschool Steering

- Mental Health funds (state and federal)

- IDEA Part B – Federal Local Assistance

- IDEA Part C Early Education Program Grant

- WorkAbility Grant

- Alternative Dispute Resolution Grants

C. Programs Funded by State Aid:

1. Low Incidence Equipment and Services - to provide specialized books, materials, equipment, and/or services for students who are hard of hearing, deaf, have visual impairments, are blind, or are orthopedically impaired will be utilized for that purpose.

2. Out of Home Care Funds - to reimburse districts for costs associated with youth that are placed by other agencies (human services, probation, and regional center) in foster homes, group homes, licensed care facilities, intermediate care facilities, and skilled nursing facilities.

3. Regionalized Services/Program Specialist Services - A portion is reserved at the SELPA to operate the SELPA Administrative Unit (administrative staff, facilities costs, equipment, and supplies) to provide Regionalized Services. The remainder of these funds is disbursed per LEA ADA for the provision of required Program Specialist services.

4. Personnel Development - A portion is reserved to provide research and development and/or trainings on topics of importance to the SELPA as a whole. The remainder of the funds is reserved at the SELPA and allocated by each LEA's ADA for the LEAs to access to support sending their staff to personnel development events.

5. Infant Entitlement and Infant Discretionary funds- (See Early Start Program section below)

D. Federal and State Grants:

1. Local Entitlement Preschool - Funds allocated will equal those dollars, which are specifically allocated for Preschool Services. The funds are allocated to the LEAs on the basis of the number of

Section D: Annual Budget Plan

SELPA San Bernardino City Unified School District

Fiscal Year 2022–23

preschool students served.

2. Infant/Preschool Steering - made up of representatives of the LEAs that serve infants and preschoolers. The annual allocation is utilized for projects which are a priority for serving the needs of this population. There is no rollover of these funds.

3. Mental Health - There are two grants appropriated to provide educationally-related mental health services, the Federal Mental Health Grant (Resource #3327), and the State Mental Health Grant (Resource #6512), with the Federal Grant being the smaller of the two.

4. IDEA Part B - Revenues from IDEA Part B are distributed to each LEA based on total district ADA. The RLA/AU receives IDEA Part B revenues based on the students served by SBCUSD-operated programs.

5. IDEA Part C Early Assistance Grant (see Early Start below)

6. Project WorkAbility- SELPA allocates funding to students aged 15 years and older that participate in the SELPA WorkAbility I grant. The allocations are made using a formula based on the Special Education pupil count of students ages 15 and over from the most recent census count, which determines each LEA's proportionate share.

7. Alternative Dispute Resolution (ADR) Grants -

- ADR- Expansion: A small ongoing federal grant to be used for training and facilitation of ADR with SELPA LEAs.

- Dispute Prevention/Resolution Funds: One-time funding allocated during the 2021-22 school year to support and build capacity within the field of ADR and resolve disputes in the most collaborative, least costly manner for the family and districts.

E. Early Start Program:

1. Infant Entitlement and Infant Discretionary funds - utilized to provide required Early Start services to all Solely Low Incidence eligible infants and toddlers -

- Children who would benefit from vision and/or hearing services

- Children with orthopedic impairments

- Children with multiple handicaps, especially those with cognitive impairments, and other disabilities

2. Part C Early Education Program Grant - This federal grant is reserved by the SELPA to provide services mandated by California's participation in the IDEA "Part C" program which is beyond those required by Part B of the IDEA, (CFR 300.13 of Title 34 of the Code of Federal Regulations) as that section read on April 1, 1986. (EC Section 56426.3) These are services that are required in order to fully serve all infants and toddlers with Solely Low Incidence disabilities, and may include:

- Receipt of referrals and conducting assessment of children with suspected low incidence disabilities (0-36 months) 12 months per year

- Direct Occupational Therapy/Physical Therapy Services

- Social Emotional Services • Speech/Language Services

- Nutrition Services

- Transportation (to access Early Start services only)

- Respite Additional expenditures to serve these children may also include: Equipment, Supplies, and Training and staff development

F. RLA/AU San Bernardino City USD

SBCUSD is entitled to receive revenues for the students they serve equivalent to funds received from federal and state property taxes, LCFF funds, LEA Special Education Base Funding and funds

Section D: Annual Budget Plan

SELPA

Fiscal Year

generated from excess cost billings.

- The first source of funding is property tax revenues.

The second source of funding is the LCFF dollars generated by students in SBCUSD - operated programs.

- The third source of funding is that portion of LEA Special Education Base Rate funding which supports base allocations.

- The fourth source of funding will be the adopted excess cost formula. Excess cost on programs for the students served by SBCUSD will be determined by calculating the total cost of operating the programs less all other revenue received by SBCUSD.

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

SELPA San Bernardino City Unified School District

Fiscal Year 2022–23

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	52,712,553	41.29%
Object Code 2000—Classified Salaries	15,093,591	11.82%
Object Code 3000—Employee Benefits	32,023,841	25.09%
Object Code 4000—Supplies	1,112,096	0.87%
Object Code 5000—Services and Operations	23,173,627	18.15%
Object Code 6000—Capital Outlay	10,000	0.01%
Object Code 7000—Other Outgo and Financing	3,531,883	2.77%
Total Projected Operating Expenditures:	127,657,591.31	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.

Indirect costs and transfers of apportionments (to charter schools).

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.