



SAN BERNARDINO CITY
UNIFIED SCHOOL DISTRICT
Making Hope Happen

San Bernardino City USD Special Education Local Plan Area



Special Education Annual Budget Plan

2022-23 FISCAL YEAR

About the Special Education Local Plan Area

San Bernardino City USD SELPA

Administrative Unit
San Bernardino City USD

SELPA Administration
Harry "Doc" Ervin, Superintendent

Sandra Rodriguez, Assistant
Superintendent of Student Services

Howana Lundy, Director of Special
Education/SELPA Director

Students with Disabilities
6,274

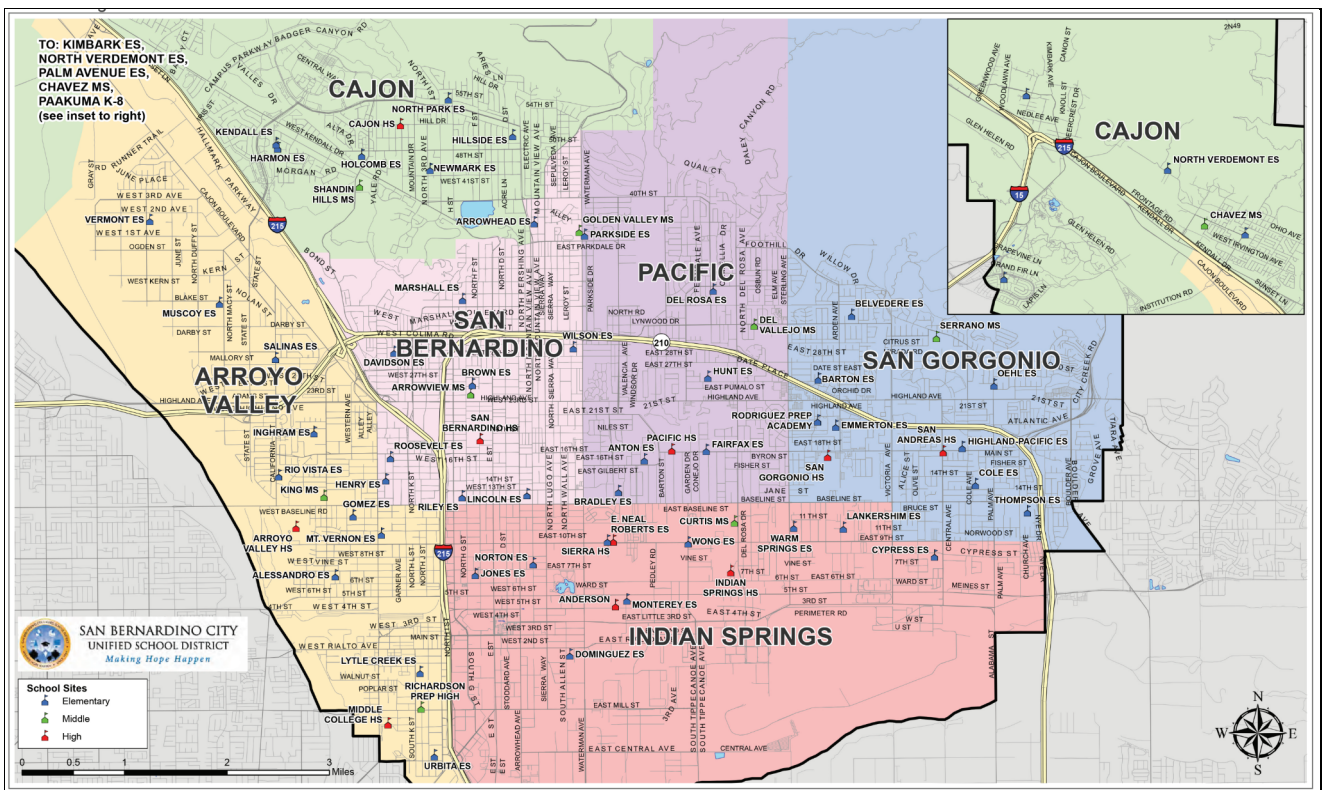
SELPA Code
3612

San Bernardino City Unified School District (SBCUSD)

is the seventh-largest school district in California serving 53,037 students, K-12 (2020), SBCUSD offers preschool through twelfth-grade education to local students, an adult school, and alternative educational programs. The District has 52 Elementary Schools, 10 Middle Schools, and 9 High Schools. The District serves the City of San Bernardino, part of the City of Highland, and the unincorporated communities of Muscoy and Devore.

SBCUSD Special Education Local Plan Area (SELPA) in San Bernardino County was formed under authority of Section 56195-56208, 56240-56245 of the State of California Education Code and Title 5, Section 3000, and is the result of the Master Plan for Special Education as approved by the California Department of Education (CDE).

SBCUSD is a multi-LEA SELPA. The Local Educational Agencies (LEAs) participating in the San Bernardino City USD SELPA include the following charter schools: (1) Provisional Accelerated Learning (PAL) Academy and (2) Public Safety Academy (PSA).



Overview of the Standardized Account Code Structure

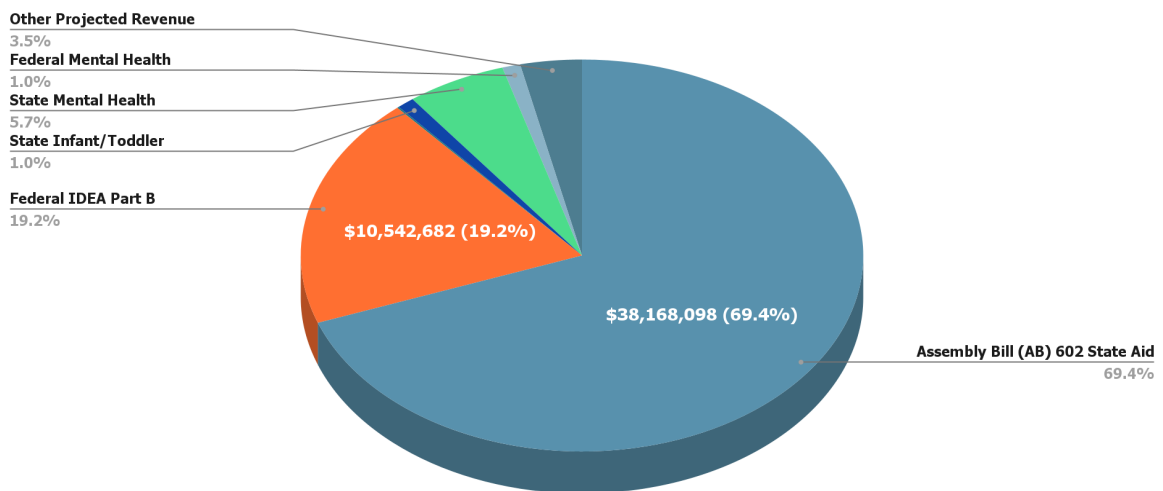
Schools within California follow the California School Accounting Manual as outlined in California Education Code 41010. Within this document, each LEA uses the Standardized Account Code Structure (SACS) to accurately account for all revenues and expenditures in making informed decisions within the school district budgets and accounting within the education system.

OBJECT CODE	DESCRIPTION	EXAMPLES
1000s	Certificated Personnel	Teacher, Counselors, School Psychologists, Speech Therapists, Guest Teachers, etc.
2000s	Classified Personnel	Instructional aides, clerical, librarians, occupational therapist, physical therapists, etc.
3000s	Employee Benefits	
4000s	Books & Supplies	Books, materials, classroom supplies, curriculum, assessment kits
5000s	Other Professional & Operating Services	Travel, utilities, rentals, repairs, professional consulting, NPS schooling, legal fees
6000s	Capital Outlay	Furniture and equipment, computers
7000s	Other Outgoing & Indirect Costs	Percent as approved by CDE that supports the expenses of doing the fiscal work Excess Costs; transfer of funds

Table 1: Special Education Revenue By Source SELPA

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%

Table 1: Special Education Revenue by Source / Tabla 1: Ingresos de educación especial por fuente

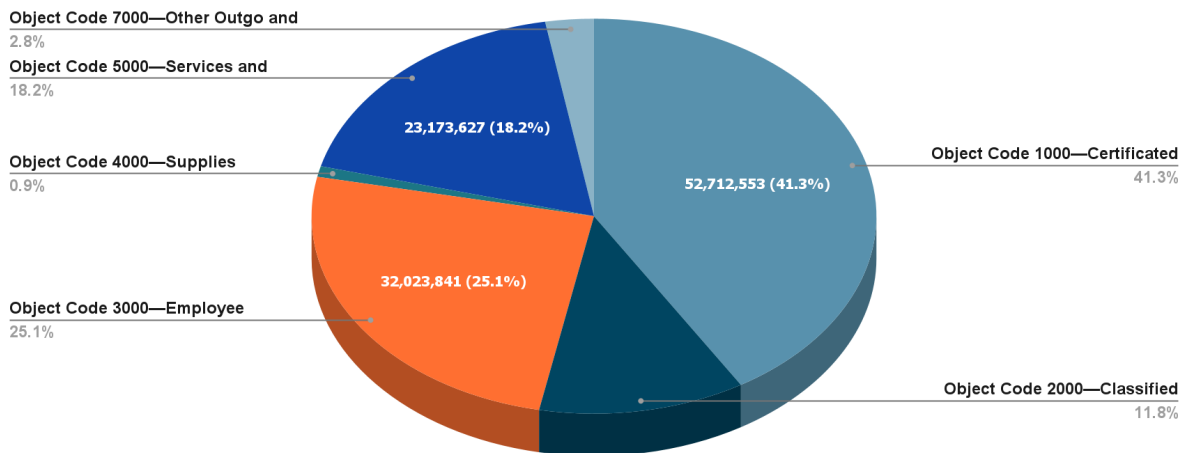


Total Revenue: \$54,983,101

Table 2: Total Budget By Object Code

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%

Table 2: Total Budget by Object Codes / Tabla 2: Presupuesto total por códigos de objeto

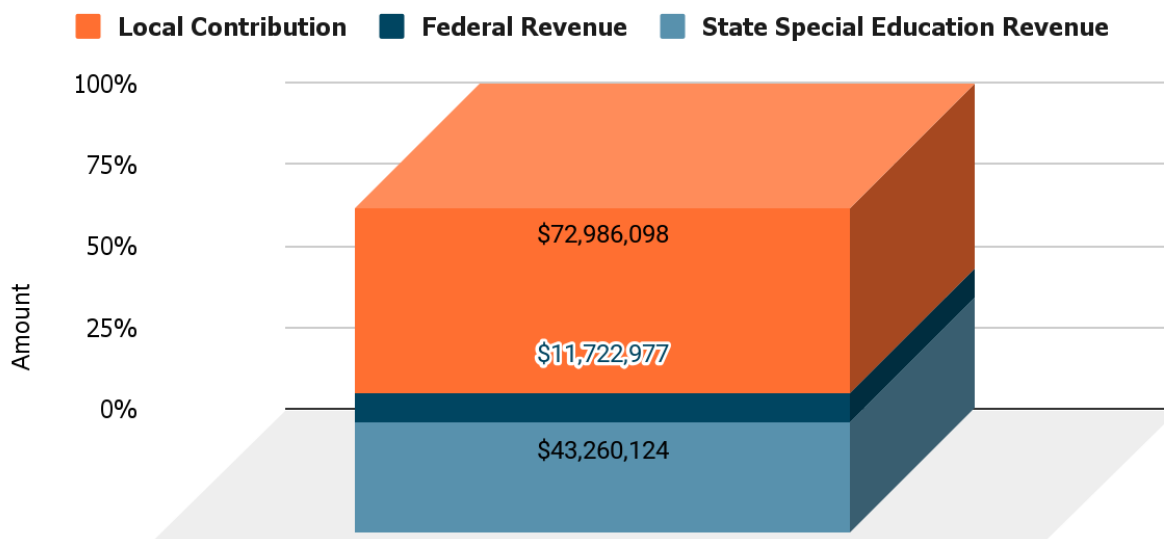


Total Revenue: \$127,657,591.31

Table 3: Federal, State, and Local Revenue Summary

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%

**Table 3: Federal, State, and Local Revenue Summary /
Tabla 3: Resumen de ingresos federales, estatales y locales**



Total Revenue from All Sources: \$127,969,199.31

Special Education Local Plan Area Funding Distribution

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 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 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
 - Training and staff development

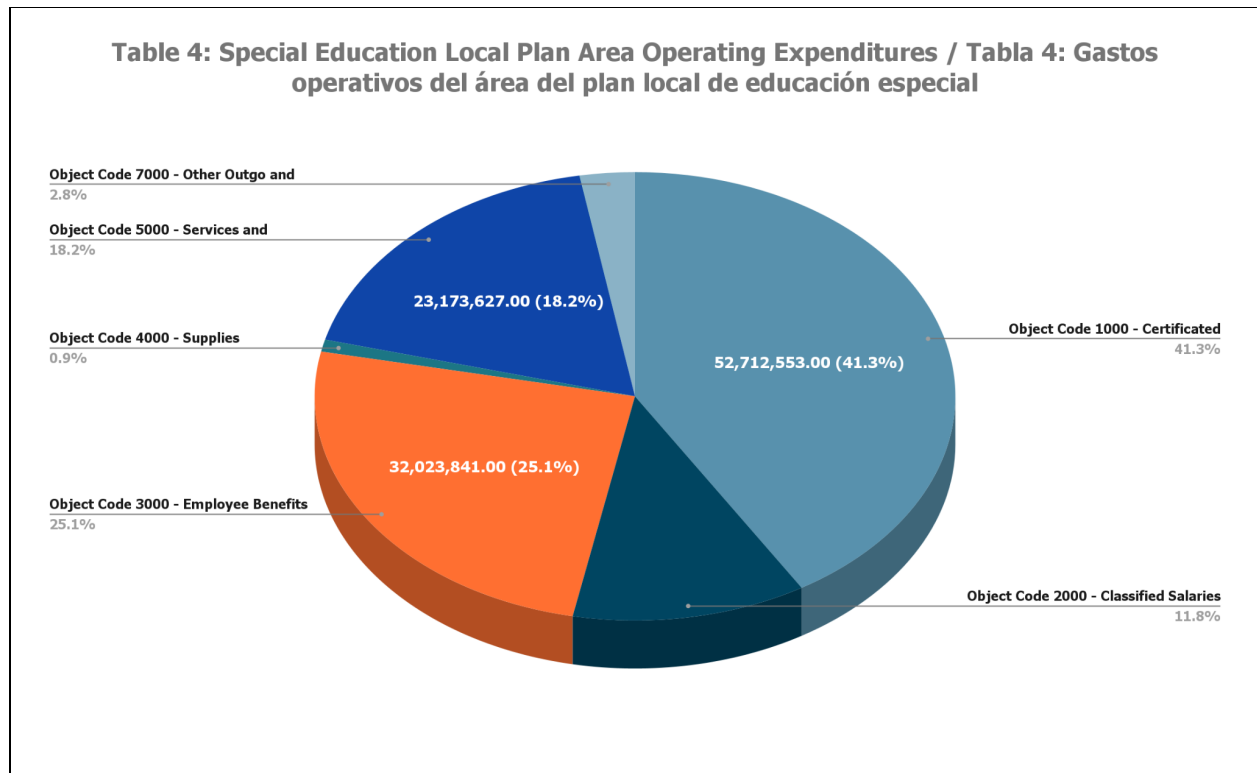
F. RLA/AU San Bernardino City USD

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 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.

Table 4: Special Education Local Plan Area Operating Expenditures

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%
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Total Projected Operating Expenditures:	127,657,591.31	100.00%

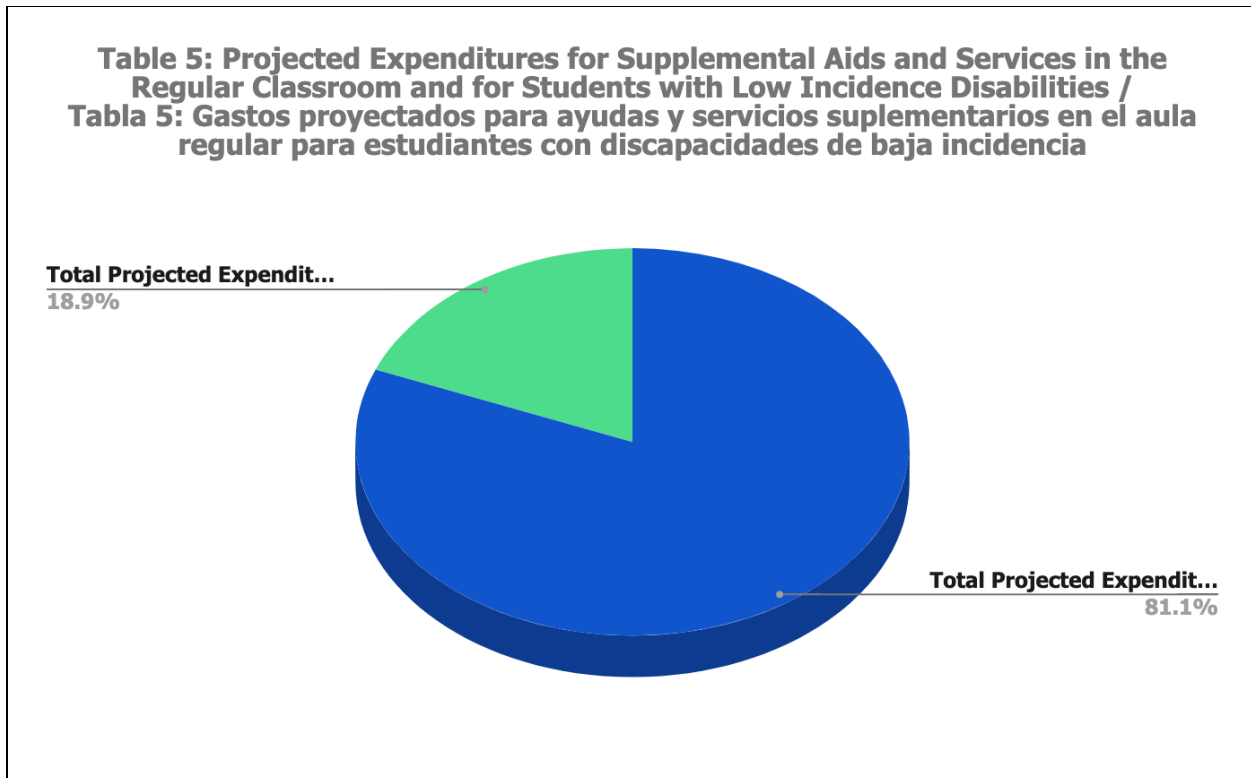


Total Projected Operating Expenditures: \$127,657,591.31

Table 5: Projected Expenditures for Supplemental Aids and Services in the Regular Classroom 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 as 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.

LEAs are encouraged to track expenditures for services, materials, and equipment. Use of local codes is optional and SELPA cannot require this reporting for budgeting purposes. As each LEA may use varying expenditures under these areas, the total number reported is limited to the anticipated revenue for LI-eligible pupils for the purposes of the annual budget plan.



Glossary of Terms & Acronyms

AB 602 Funding: State funding to support special education and related services as required under the IEP.

ADA - Average Daily Attendance: A way of calculating attendance for accountability purposes
ADR - Alternative Dispute Resolution: State grant to support alternative dispute resolution implementation strategies and services.

CAC - Community Advisory Board: Appointed by and functions in an advisory capacity to the governing board of the Local Plan Area. Composed of: parents of individuals with exceptional needs, parents of other pupils enrolled in school, pupils or other school personnel, and representatives of public or private agencies.

IDEA: Individuals with Disabilities Education Act

IDEA Part B: Federal grant funds for the excess costs of special education and related services to children with disabilities ages support 3-21

IDEA Part C Early Start: Federal grant funds for early intervention services (Part C) for infants and toddlers with disabilities and their families.

Infant Discretionary: State funding for individuals with exceptional needs who are younger than three years of age

Infant Entitlement: State funding for individuals with exceptional needs who are younger than three years of age and allocated to districts that serve infants.

LCFF – Local Control Funding Formula: State funding that is the primary source of revenues for LEAs based on student enrollment and includes supplemental and concentration funds for specific subgroups.

LEA- Local Education Agency: Refers to school districts providing Special Education services within the SELPA

Local Plan: Each Special Education Local Plan Area (SELPA) develops a plan for the delivery of programs and services to meet the educational needs of all eligible individuals with exceptional needs in the area.

Low Incidence Funds: State funding to support the needs of students with disabilities including visual, hearing and orthopedic impairments.

Out of Home Care: State funding for each SELPA based on the bed count data for group home and foster pupil count data that were used in the prior fiscal year.

Preschool Grant: State grant to fund preschool staff development.

SBCUSD Board of Education (BOE): Decision-making body for matters related to the SELPA.

SELPA – Special Education Local Plan Area: Consortium of school districts organized within a geographic area in accordance with the law to coordinate the administration and delivery of Special Education services.

State and Federal Mental Health Funds: Educationally related mental health funding for the purpose of such mental health services that are included within a student's IEP

Workability: State funding to support work and career preparation program space for special education students