

Budget Informational Session

5/04/26

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Special Education

Los Angeles Unified, as a Special Education Local Plan Area (SELPA), provides a wide range of services to support the unique needs of all students.

Services in a student's IEP are required by law and are not determined by the budget—they must be provided regardless of funding changes.

Over the past five years:

- The number of students receiving special education services has grown
- Fewer students need mild-to-moderate support
- More students need moderate-to-severe support, meaning they require more intensive services

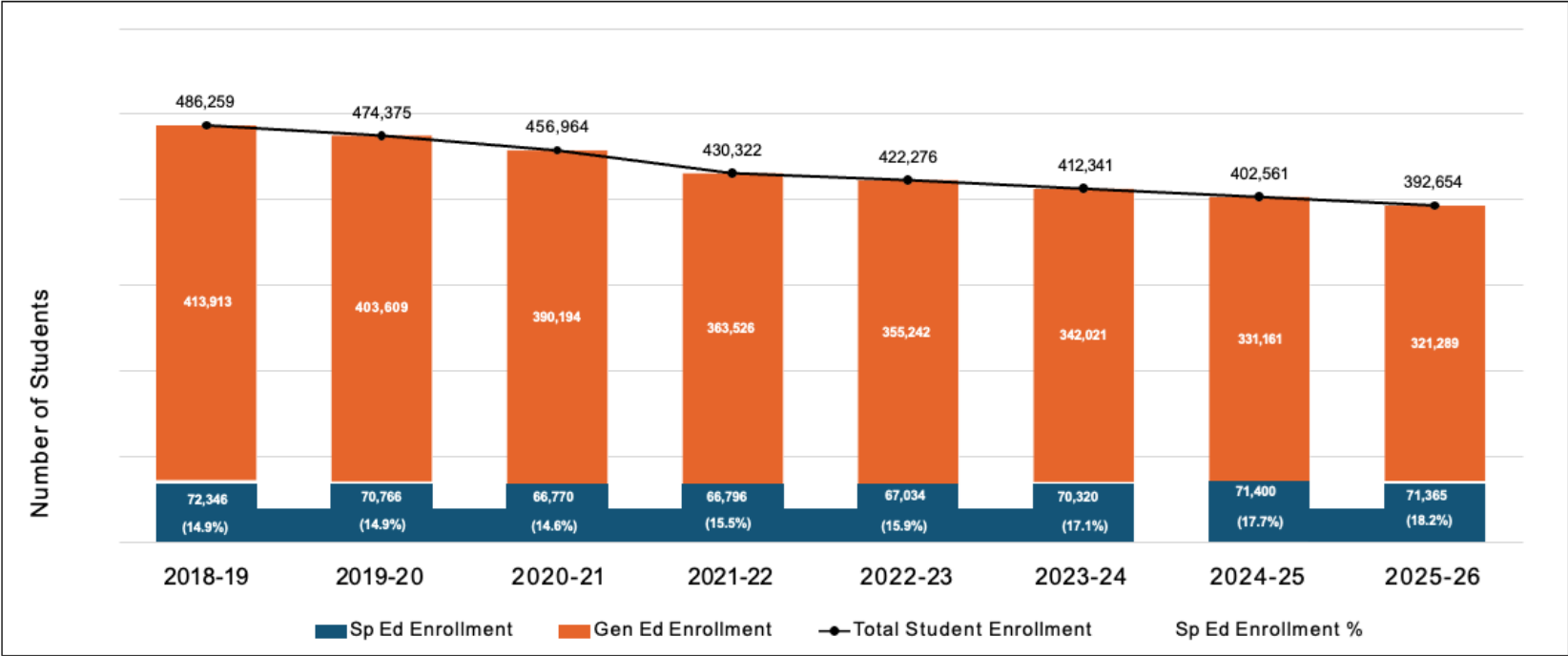
El Distrito Escolar Unificado de Los Ángeles, como Área del Plan Local de Educación Especial (SELPA), ofrece una variedad de servicios para apoyar las necesidades únicas de todos los estudiantes.

Los servicios incluidos en el IEP de un estudiante son exigidos por ley y no dependen del presupuesto—deben proporcionarse independientemente de los cambios en la financiación

En los últimos cinco años:

- El número de estudiantes que reciben servicios de educación especial ha aumentado
- Menos estudiantes necesitan apoyo de leve a moderado
- Más estudiantes necesitan apoyo de moderado a severo, lo que significa que requieren servicios más intensivos

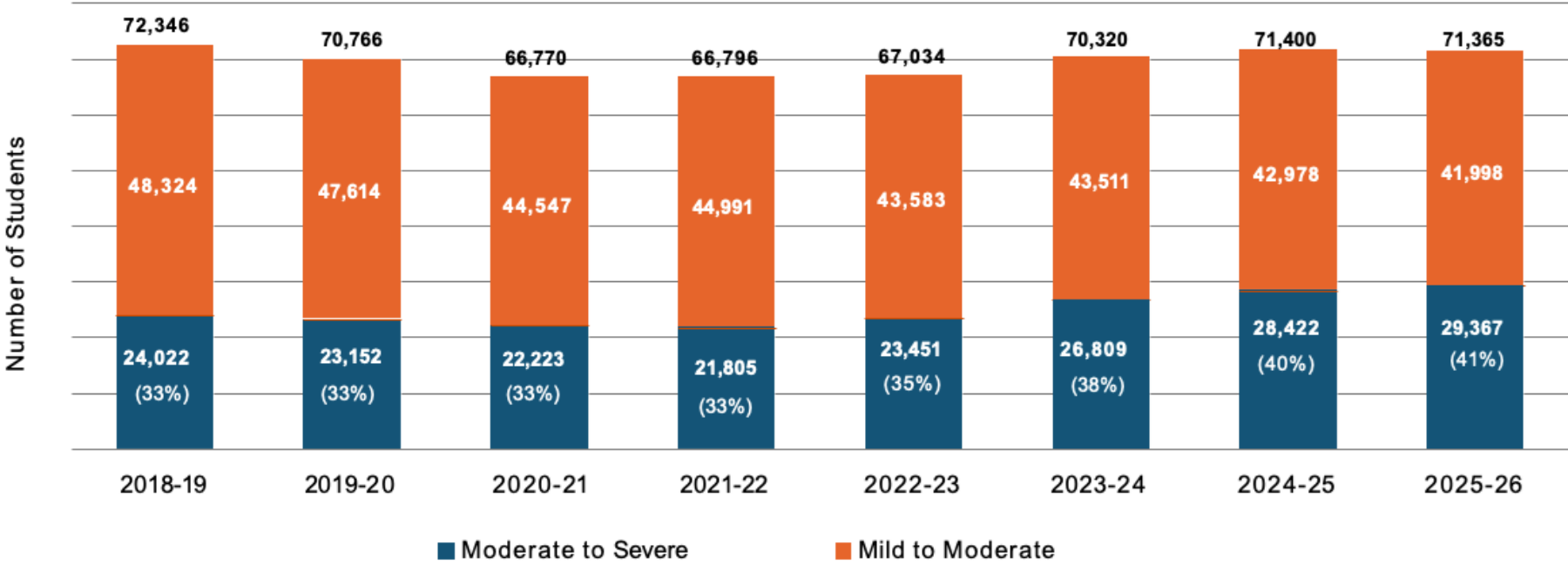
LAUSD: Enrollment Students with Disabilities



Enrollment Trends

- Overall student enrollment is decreasing
- Special education enrollment has increased to **71,365 students**
- Students receiving special education grew to **18.2% of all students**
- La inscripción estudiantil está disminuyendo
- La inscripción estudiantil de educación especial ha aumentado a **71,365 estudiantes**
- Los estudiantes que reciben educación especial han aumentado al **18.2% del total de estudiantes**

Special Education Enrollment



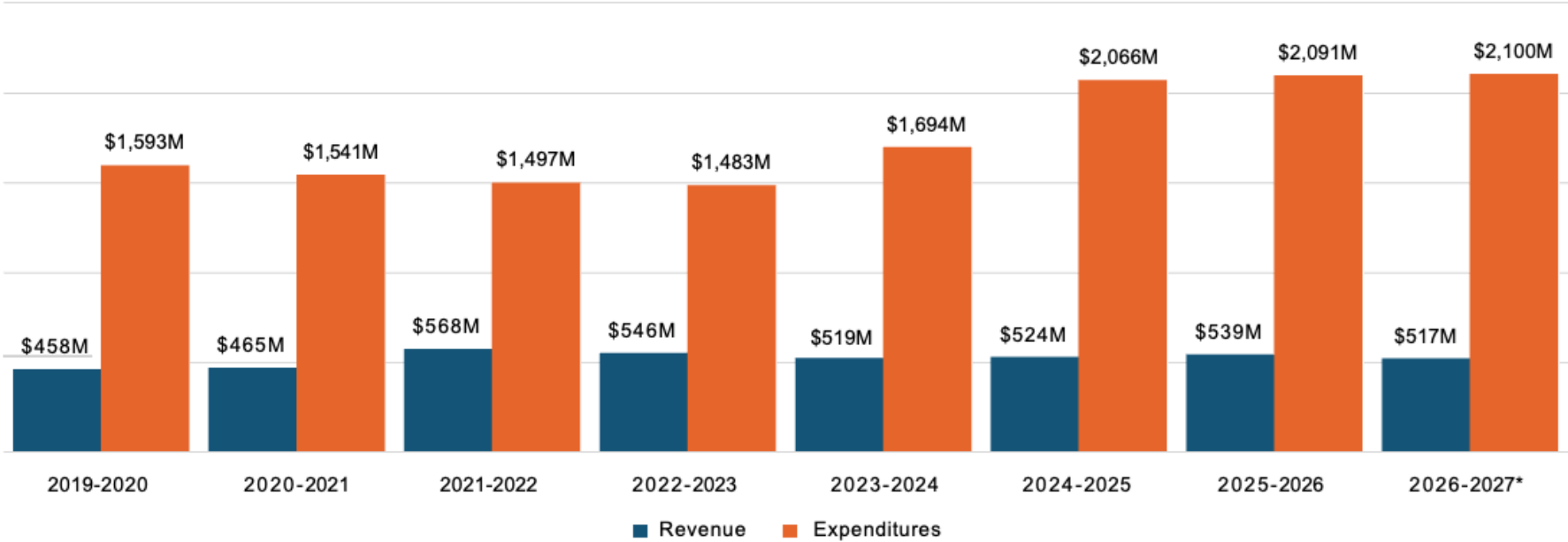
Student Needs

- Students with moderate-to-severe needs increased to **29,367 (41%)**
- Students with mild-to-moderate needs decreased to **41,998**
- More students now require **higher levels of support**

- Los estudiantes con necesidades de moderadas a severas aumentaron a **29,367 (41%)**
- Los estudiantes con necesidades de leves a moderadas disminuyeron a **41,998**
- Más estudiantes ahora requieren **niveles más altos de apoyo**

Special Education Funding

Federal/State Revenue and LAUSD's Expenditures
(Dollars in Millions)



Excludes charter pass-through and indirect costs * Projected budget and expenditures



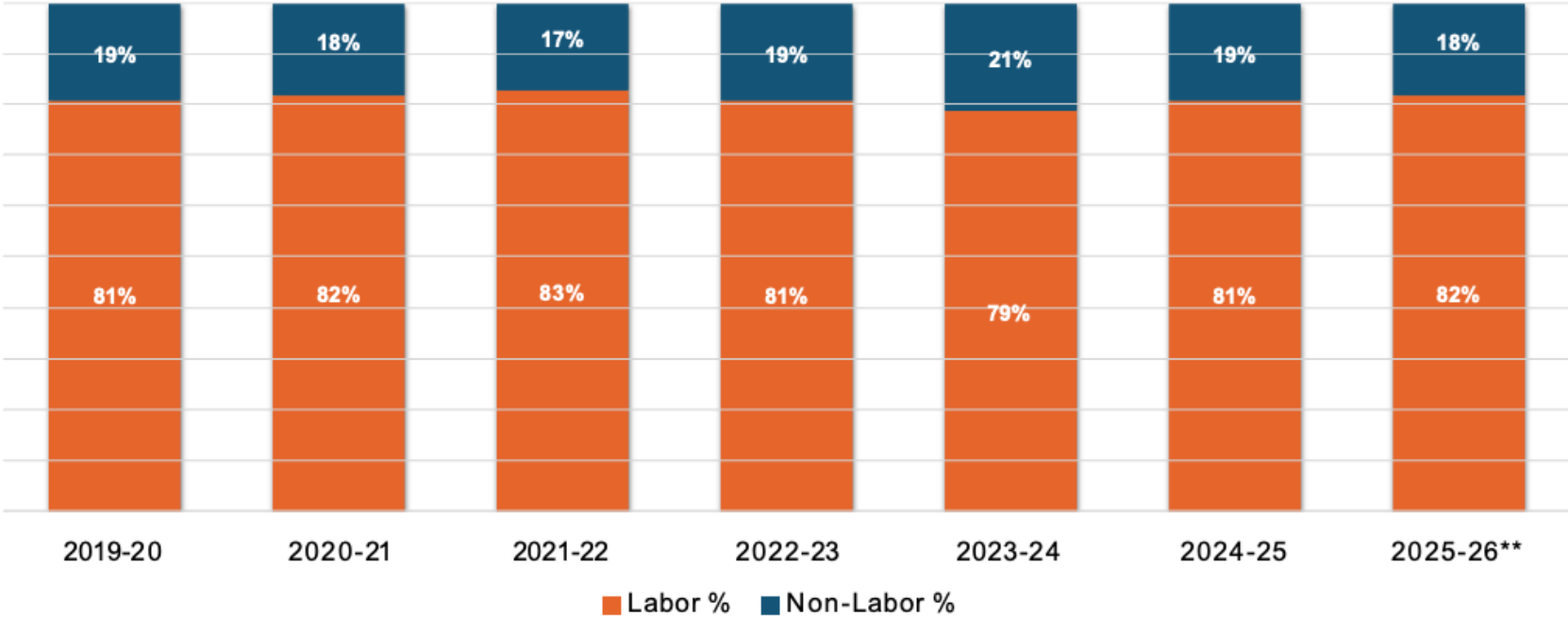
Funding vs Spending*

- Special education spending is about **\$2.0 billion**
- State and federal funding is about **\$539 million**
- Schools provide significant additional funding to support students

- El gasto en educación especial es de aproximadamente **\$2.0 mil millones**
- La financiación estatal y federal es de aproximadamente **\$517 millones**
- Las escuelas proporcionan una financiación adicional significativa para apoyar a los estudiantes

Special Education Total Budget

Most Special Education costs are Labor. 80% labor and 20% Non-labor (e.g., Due Process, Non-public agencies, and Transportation)



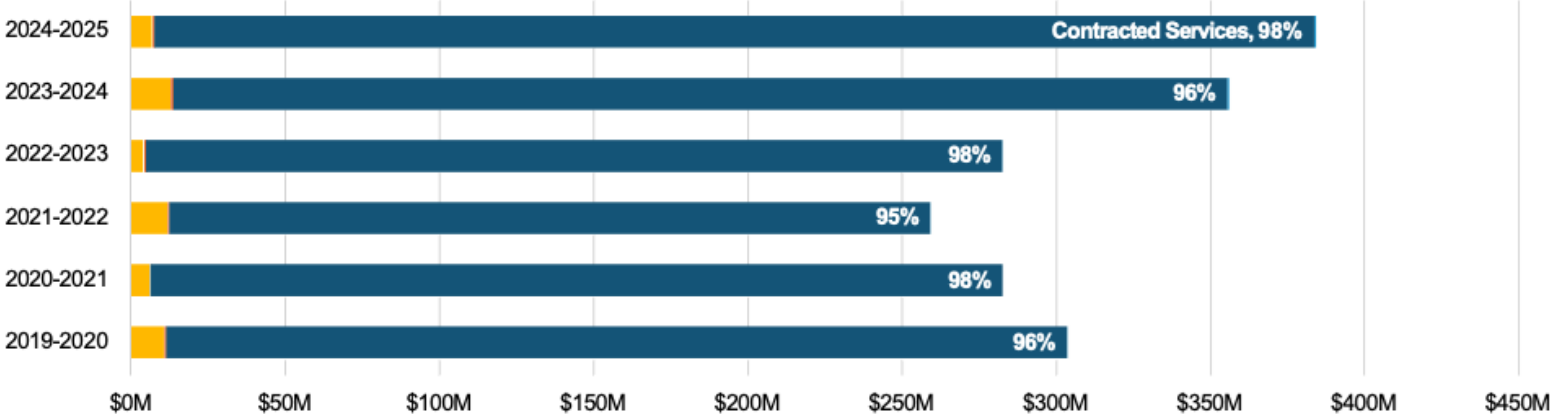
**excludes charter, projected expenditures

How Funds are Used

- About **80% of funding** supports staff
 - About **20%** supports services like transportation and programs
 - Most resources go directly to support staff working with students
- Aproximadamente el **80% de los fondos** se dirige al personal
 - Aproximadamente el **20%** se dirige a servicios como transporte y programas
 - La mayoría de los recursos se dirige directamente a apoyar al personal que trabaja con los estudiantes

Non Labor Expenditures

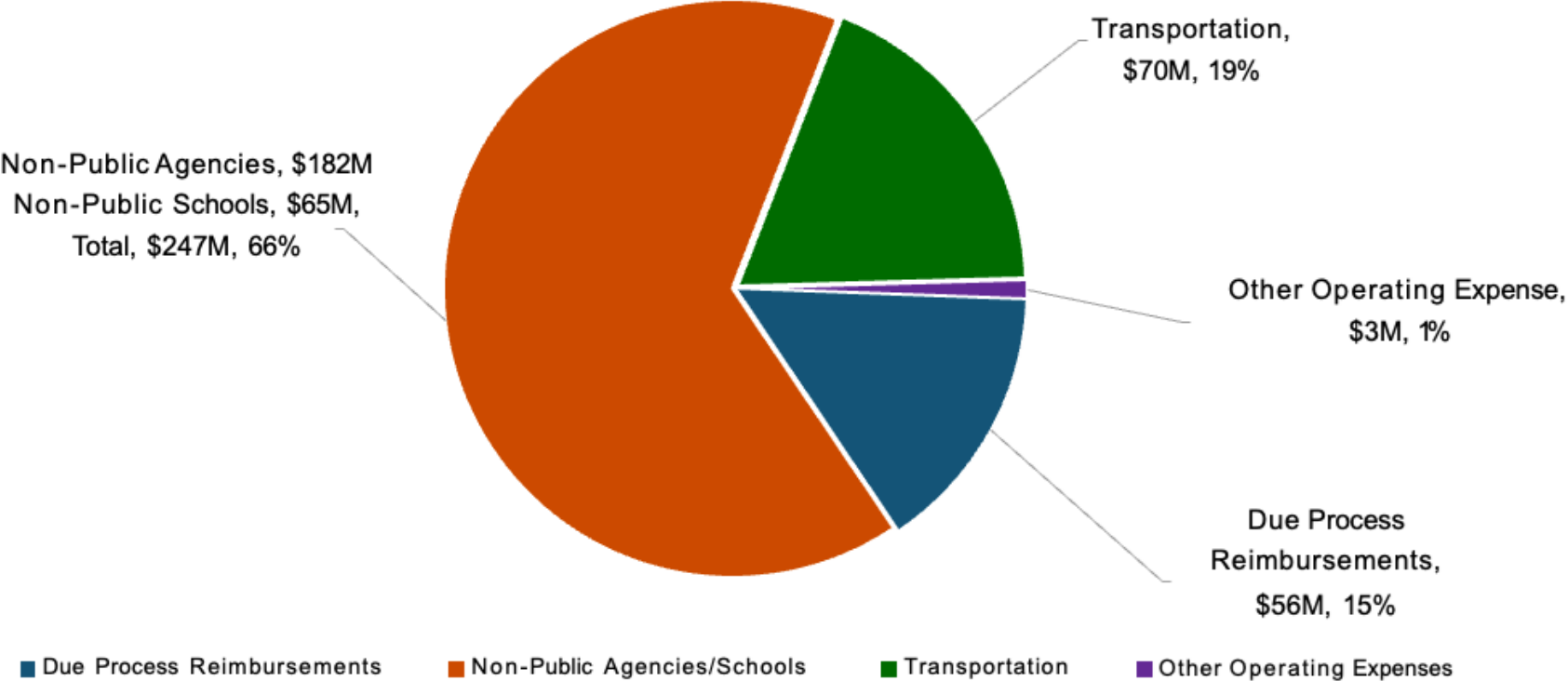
Non-Labor Breakdown



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Books & Supplies (4000)	\$11M	\$6M	\$12M	\$4M	\$13M	\$7M
Operating Expenses (5000-5999)	\$1M	\$0.16M	\$1M	\$1M	\$1M	\$1M
Contracted Services (5100 & 5800)	\$292M	\$276M	\$247M	\$278M	\$342M	\$376M
Capitalized Equipment (6000)	\$0.01M	\$0.00M	\$0.07M	\$0.03M	\$1M	\$0M

*Contracts include sub-agreements and professional services contracts with non-public agencies

Contracted Services By Category*



*FY25

Contracted Services

- **66% (\$247 million)**
supports non-public agencies and schools
 - **19% (\$70 million)**
supports transportation
 - **15% (\$56 million)**
supports legal (due process) costs
- **El 66% (\$247 millones)**
es para las agencias y escuelas no públicas
 - **El 19% (\$70 millones)**
se asigna a transportacion
 - **El 15% (\$56 millones)**
es para los costos legales

Summary

- As more students need special education services, schools will continue to need more resources and support to meet those needs.
- Funding from the state and federal government does not fully cover the cost of these services, so the District continues to provide additional support to ensure students receive what they need.
- A medida que más estudiantes necesitan servicios de educación especial, las escuelas seguirán necesitando más recursos y apoyo para atender esas necesidades.
- Los fondos estatales y federales no cubre completamente el costo de estos servicios, por lo que el Distrito continúa proporcionando apoyo adicional para garantizar que los estudiantes reciban lo que necesitan.

SELPA Annual Budget Plan

A yearly plan showing:

- Expected funding for special education
- How funds are allocated across programs and services

Supports:

- Staff (teachers, specialists, aides)
- Programs and services for students
- Required supports in IEPs

Un plan anual que muestra:

- La financiación prevista para la educación especial
- Cómo se asignan los fondos entre los programas y servicios


Apoyos:

- Personal (maestros, especialistas, asistentes)
- Programas y servicios para los estudiantes
- Apoyos requeridos en los IEP

Annual Budget Plan 2025/26

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
Local Plan Annual Submission

CDE Local Plan Annual Submission 14

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.

CDE Local Plan Annual Submission 15 Page D-1 of 7

Annual Budget Plan 2025/26

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	445,559,295	66.81%
AB 602 Property Taxes	32,556,650	4.88%
Federal IDEA Part B	145,000,996	21.74%
Federal IDEA Part C	1,178,111	0.18%
State Infant/Toddler	3,961,214	0.59%
State Mental Health	30,272,043	4.54%
Federal Mental Health	4,753,517	0.71%
Other Projected Revenue	3,665,749	0.55%
Total Projected Revenue:	666,949,575	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)

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	616,047,704	30.11%
Object Code 2000—Classified Salaries	334,945,498	16.37%
Object Code 3000—Employee Benefits	590,901,625	28.89%
Object Code 4000—Supplies	4,868,010	0.24%
Object Code 5000—Services and Operations	365,648,385	17.87%
Object Code 6000—Capital Outlay	25,900	0.00%
Object Code 7000—Other Outgo and Financing	133,240,455	6.51%
Total Projected Expenditures:	2,045,677,577	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:

Annual Budget Plan 2025/26

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="5,974,114"/>	69.85%
Object Code 2000—Classified Salaries	<input type="text"/>	0.00%
Object Code 3000—Employee Benefits	<input type="text" value="2,674,464"/>	30.10%
Object Code 4000—Supplies	<input type="text"/>	0.00%
Object Code 5000—Services and Operations	<input type="text" value="4,860"/>	0.05%
Object Code 6000—Capital Outlay	<input type="text"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text"/>	0.00%
Total Projected Operating Expenditures:	8,553,238	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.

Section D: Annual Budget Plan

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.

Summary

- The SELPA Annual Budget Plan explains how funding is used to support special education services, staff, and programs for students with disabilities.
 - Services in a student's IEP are required by law and are not determined by the budget—they must be provided regardless of funding changes.
- El Plan de Presupuesto Anual de la SELPA explica cómo se utilizan los fondos para apoyar los servicios de educación especial, el personal y los programas para estudiantes con discapacidades.
 - Los servicios incluidos en el IEP de un estudiante son exigidos por ley y no dependen del presupuesto—deben proporcionarse independientemente de los cambios en la financiación.