

# Annual Budget Plan

2023-2024

Long Beach Unified School District



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Long Beach Unified School District

Special Education Department

June 2023

Special Education Local Plan Area (SELPA) Local Plan

SELPA Long Beach Unified School District

Fiscal Year 2023–24

## LOCAL PLAN

### Section D: Annual Budget Plan

### SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

2023–24 Local Plan Submission

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## 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.

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**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	59,873,395	68.51%
AB 602 Property Taxes	3,593,824	4.11%
Federal IDEA Part B	13,809,979	15.80%
Federal IDEA Part C	264,596	0.30%
State Infant/Toddler	6,316	0.01%
State Mental Health	4,905,809	5.61%
Federal Mental Health	801,500	0.92%
Other Projected Revenue	4,142,503	4.74%
<b>Total Projected Revenue:</b>	<b>87,397,922</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)

Transitional Partnership Program, Workability I and Early Intervention Preschool Grant

**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.

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**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	78,293,734	34.31%
Object Code 2000—Classified Salaries	25,534,482	11.19%
Object Code 3000—Employee Benefits	48,844,526	21.40%
Object Code 4000—Supplies	532,296	0.23%
Object Code 5000—Services and Operations	67,433,597	29.55%
Object Code 6000—Capital Outlay	0	0.00%
Object Code 7000—Other Outgo and Financing	7,559,248	3.31%
<b>Total Projected Expenditures:</b>	228,197,883	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 Cost and Other Tuition/Excess Costs Paid to other County or District

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**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	74,793,388	32.78%
Projected Federal Revenue	13,428,517	5.88%
Local Contribution	139,975,978	61.34%
<b>Total Revenue from all Sources:</b>	228,197,883	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).

As a single district SELPA, the District is the Responsible Local Agency (RLA). The Board is the governing board of the RLA. The responsibilities of the RLA include the following:

- Receipt and allocation of regionalized services, funds, and the provision of administrative support
- Employment and evaluation of the SELPA Director using District-adopted employment and evaluation procedures. It shall be the responsibility of the Assistant Superintendent of Student Services to evaluate the SELPA Director
- Implement recommended practices and procedures for Special Education programs and services provided in the SELPA, according to the Local Plan and the Board's direction. Such policies and procedures shall include, but not be limited to, all areas specified in applicable sections of the Education Code

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• Upon the recommendation of the Superintendent, the Board, as the governing board of the RLA, is responsible for approval of the annual service and budget plans. The development of the annual service and budget plans shall coincide with the District budget process

The Assistant Superintendent, Office of School Support Services, or designee shall ensure that the IDEA Part B funds received shall be expended according to the state and federal guidelines. Such funds will be used to supplement and not to supplant state, local and other federal funds.

The SELPA Director is responsible for monitoring on an annual basis the appropriate use of all funds allocated for special education programs. Final determination and action regarding the appropriate use of special education funds shall be made through the Annual Budget Plan process.

Funds allocated for special education programs shall be used for services to students with disabilities. Federal funds under Part B of IDEA may be used for the following activities:

- For the costs of special education and related services and supplementary aids and services provided in a general education class or other education-related setting to a child with a disability in accordance with the IEP for the child, even if one or more nondisabled children benefit from these services
- To develop and implement a fully integrated and coordinated services system

Preparation of program and fiscal reports:

The Division of Special Education in coordination with the Business Office, shall be responsible for preparing all program and fiscal reports required of the SELPA by the State.

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.

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**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"/>	0.00%
Object Code 2000—Classified Salaries	<input type="text"/>	0.00%
Object Code 3000—Employee Benefits	<input type="text"/>	0.00%
Object Code 4000—Supplies	<input type="text"/>	0.00%
Object Code 5000—Services and Operations	<input type="text"/>	0.00%
Object Code 6000—Capital Outlay	<input type="text"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text"/>	0.00%
<b>Total Projected Operating Expenditures:</b>		0.00%

**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.



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**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

**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.