

## LOCAL PLAN

### Section D: Annual Budget Plan

#### SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

Local Plan Annual Submission

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.

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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	<input type="text" value="77,784,931"/>	72.79%
AB 602 Property Taxes	<input type="text" value="5,902,965"/>	5.52%
Federal IDEA Part B	<input type="text" value="19,445,010"/>	18.20%
Federal IDEA Part C	<input type="text" value="51,862"/>	0.05%
State Infant/Toddler	<input type="text" value="1,009,971"/>	0.95%
State Mental Health	<input type="text" value="0"/>	0.00%
Federal Mental Health	<input type="text" value="1,042,629"/>	0.98%
Other Projected Revenue	<input type="text" value="1,631,345"/>	1.53%
<b>Total Projected Revenue:</b>	106,868,713	<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)

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.

<b>Object Code</b>	<b>Amount</b>	<b>Percentage of Total Expenditures</b>
Object Code 1000—Certificated Salaries	<input type="text" value="122,114,625"/>	35.87%
Object Code 2000—Classified Salaries	<input type="text" value="64,737,573"/>	19.02%
Object Code 3000—Employee Benefits	<input type="text" value="79,874,932"/>	23.46%
Object Code 4000—Supplies	<input type="text" value="4,406,813"/>	1.29%
Object Code 5000—Services and Operations	<input type="text" value="60,331,836"/>	17.72%
Object Code 6000—Capital Outlay	<input type="text" value="227,736"/>	0.07%
Object Code 7000—Other Outgo and Financing	<input type="text" value="8,752,566"/>	2.57%
<b>Total Projected Expenditures:</b>	<b>340,446,081</b>	<b>100.00%</b>

**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:

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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	<input type="text" value="85,349,212"/>	25.07%
Projected Federal Revenue	<input type="text" value="21,519,501"/>	6.32%
Local Contribution	<input type="text" value="233,577,368"/>	68.61%
<b>Total Revenue from all Sources:</b>	340,446,081	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).

State & Federal funds primarily distributed by ADA or special education pupil count depending on funding type in accordance with approved funding allocation plan; Funding apportioned to the RLA includes proportionate share based on ADA and/or pupil count as well as funding to offset RLA regionalized programs such as grant funding and fee-for-service revenue based on LEA usage; RLA has administrative involvement in the pass-through of special education revenues received on behalf of the SELPA for distribution to member LEAs in accordance with approved funding allocation plan; Apportionments for regionalized programs are made directly to the RLA

- 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

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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" value="851,928"/>	17.17%
Object Code 2000—Classified Salaries	<input type="text" value="956,494"/>	19.28%
Object Code 3000—Employee Benefits	<input type="text" value="750,540"/>	15.13%
Object Code 4000—Supplies	<input type="text" value="39,747"/>	0.80%
Object Code 5000—Services and Operations	<input type="text" value="2,011,383"/>	40.54%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text" value="351,285"/>	7.08%
<b>Total Projected Operating Expenditures:</b>	<b>4,961,377</b>	<b>100.00%</b>

**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

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.



Special Education Local Plan Area (SELPA) Local Plan

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**LOCAL PLAN**  
**Attachments**  
**SPECIAL EDUCATION LOCAL PLAN AREA**



California Department of Education

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LEFT  
BLANK**

Attachment I

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## Attachment I—Local Educational Agency Listing

### Participating Local Educational Agency Identification

Enter the California Department of Education (CDE) issued county/district/school code (CDS) and the full name for each local educational agency (LEA) participating in the Local Plan. Only charter schools that have applied and been approved by their governing board as LEAs for special education purposes should be listed on Attachment I. The LEA names will automatically populate the remaining attachments. Pursuant to California *Education Code (EC)* sections 56205(a)(12)(D)(iii) and 56195.1(b) and (c). SELPAs with one or more LEAs, or those who join with the county office of education (COE) to submit a Local Plan to the CDE for consideration of approval must include copies of joint powers agreements or contractual agreements, as appropriate.

In the table below, enter the CDE issued CDS code and the official name as listed in the California School Directory <https://www.cde.ca.gov/SchoolDirectory/> for each COE, District, Joint Powers Authority (JPA), and SELPA participating in the Local Plan and receiving a special education funding allocation for services and programs provided to students with disabilities.

#### **To Add or Delete Rows:**

To add or delete table rows, select the "plus" or "minus" buttons bellow. Actions taken here will be automatically repeated for each of the tables in Attachments II through VI. Users must manually enter LEA information in Attachment VII.

#### **LEA Membership Changes:**

If an LEA was previously reported to the CDE in fiscal year 2021–22 or 2022–23 and there is a change in SELPA membership, **DO NOT DELETE** the entry. Instead, under the "LEA Status" column, select the drop-down menu and choose the applicable status option for the LEA membership change.

#### **SELPA County/District/School Codes**

- If a SELPA does not have a CDS code, then the associated fields should be left blank. NOTE: If a CDS code section begins with a "0," the zero will not appear in the user's entry.
- If a SELPA does not have a complete CDS code, then leave the associated district and school code blank.
- If a SELPA is not a charter LEA, then leave the associated charter code blank.

Attachment I

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Add or Delete Row	List	County Code xx	District Code xxxxx	School Code xxxxxxx	Charter Code (if applicable) xxxx	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Special Education Director First Name	Special Education Director Last Name	Phone (xxx) xxx-xxxx	Email	LEA Status
	1	36	10363			San Bernardino County Office of Education/West End SELPA	Ricky	Alyassi	(909) 476-6131	ricky.alayassi@weselpa.net	<b>Previously Reported</b>
	2	36	67595			Alta Loma Elementary	Matt	Williams	(909) 484-5151	mwilliams@alsd.org	<b>Previously Reported</b>
	3	36	67645			Central Elementary	Shermella	Roquemore	(909) 989-8541	sroquemore@csd.k12.ca.us	<b>Previously Reported</b>
	4	36	67652			Chaffey Joint Union High	Kelly	Martinez	(909) 988-8511	kelly.martinez@cjuhdsd.net	<b>Previously Reported</b>
	5	36	67678			Chino Valley Unified	Cheli	McReynolds	(909) 628-1201	willa_mcreynolds@chino.k12.ca.us	<b>Previously Reported</b>
	6	36	67694			Cucamonga Elementary	Tracee	Stewart	(909) 987-8942	tstewart@cuca.k12.ca.us	<b>Previously Reported</b>
	7	36	67702			Etiwanda Elementary	Elizabeth	Freer	(909) 803-3105	elizabeth_freer@etiwanda.k12.ca.us	<b>Previously Reported</b>
	8	36	67785			Mountain View Elementary	Jan	Van Dyke	(909) 947-2205	jan_vandyke@mvsdk8.org	<b>Previously Reported</b>
	9	36	67793			Mt Baldy Joint Elementary	Kate	Huffman	(909) 985-0991	kate_huffman@mtbaldy.k12.ca.us	<b>Previously Reported</b>
	10	36	75069			Upland Unified	Ryan	Parry	(909) 985-1864	ryan_parry@upland.k12.ca.us	<b>Previously Reported</b>

Attachment II

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Each SELPA must adhere to requirements for developing and reporting special education budget revenue and expenditures. The following excerpt is taken from California School Accounting Manual (CSAM): Procedure 755 Special Education on page 755-1 and included to assist the SELPA with completing Section D: Annual Budget Plan information for each LEA participating in the SELPA's Local Plan.

Special education budgets are complex and are of great interest to the public, both locally and statewide. *EC* Section 56205(b)(1) requires that a special education budget shall identify particular elements. Identification of the following elements is facilitated by the standardized account code structure (SACS):

1. Apportionment received by the LEA in accordance with the allocation plan adopted by the SELPA. (The apportionment is tracked in SACS in the resource field in combination with the revenue code in the object field.)
2. Administrative costs of the plan. (These costs are tracked in the function field.)
3. Costs of special education services to pupils with severe disabilities and low-incidence disabilities. (This population is identified by the goal field.)
4. Costs of special education services to pupils with nonsevere disabilities. (This population is identified by the goal field.)
5. Costs of supplemental aids and services provided to meet the individual needs of pupils placed in regular education classrooms and environments. (Costs of these aids and services are tracked in the function field.)
6. Costs of regionalized operations and services and direct instructional support by program specialists in accordance with Part 30, Chapter 7.2, Article 6, of the California *EC*, Program Specialists and Administration of Regionalized Operations and Services. (These costs are tracked in the goal field for regionalized operations and in the function field for instructional services.)
7. Use of property taxes allocated to the SELPA pursuant to *EC* Section 2572. (Property taxes allocated to the SELPA are tracked in the resource field and identified by a revenue code in the object field.)

Attachment II

SELPA:

Fiscal Year:

**Attachment II—Projected Special Education Revenue by Local Educational Agency**

For each LEA participating in the Local Plan, enter the projected special education revenue funding sources allowed by the Individuals with Disabilities Education Act (IDEA). Information included in this table must be consistent with revenues identified in Section D, Table 1. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 1.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Mental Health	Federal Mental Health	Other Revenue	Subtotal
1	San Bernardino County Office of Education/West End SELPA	33,822,696	5,902,965	51,862	563,017	1,009,971	0	5,895	1,631,345	42,987,751
2	Alta Loma Elementary	3,273,433	0	0	1,061,917	0	0	66,289	0	4,401,639
3	Central Elementary	(699,255)	0	0	1,198,606	0	0	50,560	0	549,911
4	Chaffey Joint Union High	11,032,867	0	0	4,929,023	0	0	270,072	0	16,231,962
5	Chino Valley Unified	14,819,701	0	0	5,249,151	0	0	305,226	0	20,374,078
6	Cucamonga Elementary	(426,680)	0	0	602,156	0	0	27,496	0	202,972
7	Etiwanda Elementary	12,202,728	0	0	2,728,941	0	0	161,177	0	15,092,846
8	Mountain View Elementary	(1,534,760)	0	0	709,369	0	0	35,782	0	-789,609

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Mental Health	Federal Mental Health	Other Revenue	Subtotal
9	Mt Baldy Joint Elementary	301,240	0	0	19,093	0	0	1,122	0	321,455
10	Upland Unified	4,992,961	0	0	2,383,737	0	0	119,010	0	7,495,708
<b>Totals:</b>		77,784,931	5,902,965	51,862	19,445,010	1,009,971	0	1,042,629	1,631,345	106,868,713

Attachment III

SELPA:

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**Attachment III—Projected Expenditures by Object Code by Local Educational Agency**

For each LEA participating in the Local Plan, enter the projected special education expenditures by LEA and object code as allowed by the IDEA. Information included in this table must be consistent with expenditures identified in Section D, Tables 2 . NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 2.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
1	San Bernardino County Office of Education/West End SELPA	14,364,965	12,452,080	13,907,272	1,085,941	3,430,104	0	3,381,078	48,621,440
2	Alta Loma Elementary	6,543,762	2,987,989	3,615,745	383,721	3,093,013	8,782	195,035	16,828,047
3	Central Elementary	4,889,879	2,411,906	2,769,160	113,215	3,269,635	9,627	715,751	14,179,173
4	Chaffey Joint Union High	23,925,077	15,692,382	19,860,643	419,452	18,227,195	74,688	8,284	78,207,721
5	Chino Valley Unified	29,502,700	11,485,660	14,014,103	760,331	13,817,502	50,765	2,766,807	72,397,868
6	Cucamonga Elementary	4,268,135	2,510,691	3,170,085	159,076	2,020,582	6,433	16,334	12,151,336
7	Etiwanda Elementary	20,087,351	10,819,731	11,687,958	628,312	3,761,367	28,000	0	47,012,719
8	Mountain View Elementary	3,754,009	997,073	1,498,597	107,564	1,876,678	0	396,037	8,629,958
9	Mt Baldy Joint Elementary	94,174	44,267	27,244	31,885	101,386	0	21,137	320,093



Attachment III

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
10	Upland Unified	14,684,573	5,335,794	9,324,125	717,316	10,734,374	49,441	1,252,103	42,097,726
<b>Totals:</b>		122,114,625	64,737,573	79,874,932	4,406,813	60,331,836	227,736	8,752,566	340,446,081

Attachment IV

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**Attachment IV—Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency**

For each LEA participating in the Local Plan, enter the projected special education revenue received by each funding source. Information provided must be consistent with revenues identified in Section D, Table 3. NOTE: This Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 3.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
1	San Bernardino County Office of Education/West End SELPA	1,600,774	7.44%	41,386,977	48.49%	5,633,689	42,987,751
2	Alta Loma Elementary	1,128,206	5.24%	3,273,433	3.84%	12,426,408	4,401,639
3	Central Elementary	1,249,166	5.80%	(699,255)	-0.82%	13,629,262	549,911
4	Chaffey Joint Union High	5,199,095	24.16%	11,032,867	12.93%	61,975,759	16,231,962
5	Chino Valley Unified	5,554,377	25.81%	14,819,701	17.36%	52,023,790	20,374,078
6	Cucamonga Elementary	629,652	2.93%	(426,680)	-0.50%	11,948,364	202,972
7	Etiwanda Elementary	2,890,118	13.43%	12,202,728	14.30%	31,919,873	15,092,846
8	Mountain View Elementary	745,151	3.46%	(1,534,760)	-1.80%	9,419,567	-789,609
9	Mt Baldy Joint Elementary	20,215	0.09%	301,240	0.35%	(1,362)	321,455

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
10	Upland Unified	2,502,747	11.63%	4,992,961	5.85%	34,602,018	7,495,708
<b>Totals:</b>		21,519,501	100.00%	85,349,212	100.00%	233,577,368	106,868,713

Attachment V

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**Attachment V—Projected Expenditures by Local Educational Agency for Supplemental Aids and Services in the Regular Classroom for Students with Disabilities and Those Identified with Low Incidence Disabilities**

Enter the revenue allocated to each LEA for supplemental aids and services (SAS) for those students with disabilities placed in the regular classroom setting and those who are identified with low incidence (LI) disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 5.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
1	San Bernardino County Office of Education/West End SELPA	1,018,609	1,520,333
2	Alta Loma Elementary	835,211	12,197
3	Central Elementary	0	45,893
4	Chaffey Joint Union High	12,322,417	72,675
5	Chino Valley Unified	136,797	134,322
6	Cucamonga Elementary	0	5,808
7	Etiwanda Elementary	873,994	71,534
8	Mountain View Elementary	0	19,031
9	Mt Baldy Joint Elementary	40,836	0

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List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
10	Upland Unified	11,655	99,442
<b>Totals:</b>		15,239,519	1,981,235

**Attachment VI  
must be  
completed  
using the CDE  
approved  
Microsoft Excel  
Template**

Attachment VII

SELPA:

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**Attachment VII—Special Education Local Plan Area Membership Transfers and Mergers (to and from the SELPA)**

Educational programs and services already in operation may not be transferred to another LEA unless all provisions of *EC* Section 56207 have been met by the SELPA as demonstrated by the completion and submission of Attachment VII. The effective date of the transfer must not be prior to the July 1 of the second fiscal year after the date the sending or receiving SELPA informed the other agency and the governing body of multiple LEA SELPAs or the responsible individual of single LEA SELPAs notified the other agency, unless both the sending and receiving SELPA unanimously agree the transfer date will take effect on the July 1 of the first fiscal year following the notification date.

LEA Name	Add or Delete Row	LEA Status	Transferred FROM	Transferred TO	Initiating SELPA Notification Date	SELPA Governing Board Notification Date	COE Notification Date	CDE Notification Date	Agreed Upon Effective Fiscal Year
		Delete This Row							<input type="text"/>

DO NOT  
DISTRIBUTE

**West End Special Education Local Plan Area  
Annual Budget Plan  
2025/26 Fiscal Year**

**Revenue:**

AB602 Entitlement (State)	77,784,931
AB602 Property Taxes (State)	5,902,965
Federal IDEA Part B	19,445,010
Federal IDEA Part C	51,862
State Infant/Toddler	1,009,971
State Mental Health	0
Federal Mental Health	1,042,629
Other Revenue	1,631,345
PY Fund Balance and General Funds including LCFF Special Education ADA revenue	233,577,368
<b>Revenue Total</b>	<b>340,446,081</b>

**Expenditures:**

Certificated Salaries (1XXX)	122,114,625
Classified Salaries (2XXX)	64,737,573
Employee Benefits (3XXX)	79,874,932
Supplies (4XXX)	4,406,813
Services & Operations (5XXX)	60,331,836
Capital Outlay (6XXX)	227,736
Other Outgo & Financing (7XXX)	8,752,566
<b>Expenditures Total</b>	<b>340,446,081</b> *

\*Includes Aides and Services in Regular Classes and Environments (Function 1130)      \$      15,239,519



**WEST END SPECIAL EDUCATION LOCAL PLAN AREA  
2025/26 ANNUAL BUDGET PLAN**

**2025/26 BUDGETED EXPENDITURES (Projected)**

T. Chatkoo 4/3/25

District	Certificated Salaries	Classified Salaries	Employee Benefits	Supplies	Services & Operations	Capital Outlay	Other Outgo & Financing	Total	Supplemental Aides & Svcs Provided in Reg Classroom or Other Environments
	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6000-6999	7000-7999		Function 1130
SBCSS	13,529,065	10,930,007	13,081,429	1,037,345	2,417,138	0	3,121,330	44,116,314	871,417
Alta Loma	6,543,762	2,987,989	3,615,745	383,721	3,093,013	8,782	195,035	16,828,047	835,211
Central	4,889,879	2,411,906	2,769,160	113,215	3,269,635	9,627	715,751	14,179,173	0
Chaffey	23,925,077	15,692,382	19,860,643	419,452	18,227,195	74,688	8,284	78,207,721	12,322,417
Chino Valley	29,502,700	11,485,660	14,014,103	760,331	13,817,502	50,765	2,766,807	72,397,868	136,797
Cucamonga	4,268,135	2,510,691	3,170,085	159,076	2,020,582	6,433	16,334	12,151,336	0
Etiwanda	20,087,351	10,819,731	11,687,958	628,312	3,761,367	28,000	0	47,012,719	873,994
Mountain View	3,754,009	997,073	1,498,597	107,564	1,876,678	0	396,037	8,629,958	0
Mt. Baldy	94,174	44,267	27,244	31,885	101,386	0	21,137	320,093	40,836
Upland	14,684,573	5,335,794	9,324,125	717,316	10,734,374	49,441	1,252,103	42,097,726	11,655
SELPA	835,900	1,522,073	825,843	48,596	1,012,966	0	259,748	4,505,126	147,192
<b>TOTAL</b>	<b>122,114,625</b>	<b>64,737,573</b>	<b>79,874,932</b>	<b>4,406,813</b>	<b>60,331,836</b>	<b>227,736</b>	<b>8,752,566</b>	<b>340,446,081</b>	<b>15,239,519</b>
SBCSS/SELPA	\$ 14,364,965	\$ 12,452,080	\$ 13,907,272	\$ 1,085,941	\$ 3,430,104	\$ -	\$ 3,381,078	\$ 48,621,440	\$ 1,018,609
SELPA (FN 2200)	\$ 851,928	\$ 956,494	\$ 750,540	\$ 39,747	\$ 2,011,383	\$ -	\$ 351,285	\$ 4,961,377	

**2025/26 REVENUE ALLOCATIONS (Projected)**

DISTRICT	STATE PROPERTY TAXES	STATE AB602 ENTITLEMENT	STATE AB602 LOW INCIDENCE	IDEA, Part B FEDERAL LOCAL ASSISTANCE	IDEA, Part B FEDERAL PRESCHOOL GRANT	IDEA, Part B PRESCHOOL STAFF DEVELOPMENT	IDEA, Part B ADR	IDEA, Part C INFANT	STATE INFANT	STATE MENTAL HEALTH	FEDERAL MENTAL HEALTH	OTHER	Total
	SBCSS	5,902,965	30,009,836	1,372,336		287,632			51,862	1,009,971		5,895	
Alta Loma		3,261,236	12,197	1,061,917							66,289		4,401,639
Central		(745,148)	45,893	1,198,606							50,560		549,911
Chaffey		10,960,192	72,675	4,929,023							270,072		16,231,962
Chino Valley		14,685,379	134,322	5,249,151							305,226		20,374,078
Cucamonga		(432,488)	5,808	602,156							27,496		202,972
Etiwanda		12,131,194	71,534	2,728,941							161,177		15,092,846
Mountain View		(1,553,791)	19,031	709,369							35,782		(789,609)
Mt. Baldy		301,240	0	19,093							1,122		321,455
Upland		4,893,519	99,442	2,383,737							119,010		7,495,708
SELPA		2,292,527	147,997	226,912	29,843	3,473	15,157					1,631,345	4,347,254
<b>TOTAL</b>	<b>5,902,965</b>	<b>75,803,696</b>	<b>1,981,235</b>	<b>19,108,905</b>	<b>317,475</b>	<b>3,473</b>	<b>15,157</b>	<b>51,862</b>	<b>1,009,971</b>	<b>0</b>	<b>1,042,629</b>	<b>1,631,345</b>	<b>106,868,713</b>
SBCSS/SELPA	5,902,965	32,302,363	1,520,333	226,912	317,475	3,473	15,157	51,862	1,009,971	0	5,895	1,631,345	42,987,751

**2025/26 REVENUE ALLOCATIONS (Projected) by Funding Source**

DISTRICT	FEDERAL	STATE	LOCAL	Total
SBCSS	345,389	38,295,108	5,475,817	44,116,314
Alta Loma	1,128,206	3,273,433	12,426,408	16,828,047
Central	1,249,166	(699,255)	13,629,262	14,179,173
Chaffey	5,199,095	11,032,867	61,975,759	78,207,721
Chino Valley	5,554,377	14,819,701	52,023,790	72,397,868
Cucamonga	629,652	(426,680)	11,948,364	12,151,336
Etiwanda	2,890,118	12,202,728	31,919,873	47,012,719
Mountain View	745,151	(1,534,760)	9,419,567	8,629,958
Mt. Baldy	20,215	301,240	(1,362)	320,093
Upland	2,502,747	4,992,961	34,602,018	42,097,726
SELPA	1,255,385	3,091,869	157,872	4,505,126
<b>TOTAL</b>	<b>21,519,501</b>	<b>85,349,212</b>	<b>233,577,368</b>	<b>340,446,081</b>
SBCSS/SELPA	1,600,774	41,386,977	5,633,689	48,621,440

**Source Documents:**

- Budgeted Expenditures - County Ops/SELPA: 2025/26 Preliminary Budgets
- Budgeted Expenditures - Districts: 2024/25 Second Interim SEMAI (LP-I) adjusted for % change vs prior years (3-year average)
- FN 1130 - Budgets taken from District Financial Activity Reports as of 4/3/25
- 25/26 #1 Preliminary AB602 Funding Model, Updated: 4/3/25
- 25/26 #1 Preliminary Mental Health Funding Model as of 4/3/25