

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

2023–24 Local Plan 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="77,227,279"/>	74.67%
AB 602 Property Taxes	<input type="text" value="5,075,048"/>	4.91%
Federal IDEA Part B	<input type="text" value="17,911,130"/>	17.32%
Federal IDEA Part C	<input type="text" value="51,862"/>	0.05%
State Infant/Toddler	<input type="text" value="953,183"/>	0.92%
State Mental Health	<input type="text" value="0"/>	0.00%
Federal Mental Health	<input type="text" value="1,031,083"/>	1.00%
Other Projected Revenue	<input type="text" value="1,180,993"/>	1.14%
Total Projected Revenue:	103,430,578	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.

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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	<input type="text" value="110,339,092"/>	36.02%
Object Code 2000—Classified Salaries	<input type="text" value="58,745,692"/>	19.18%
Object Code 3000—Employee Benefits	<input type="text" value="71,122,014"/>	23.22%
Object Code 4000—Supplies	<input type="text" value="6,617,350"/>	2.16%
Object Code 5000—Services and Operations	<input type="text" value="49,346,555"/>	16.11%
Object Code 6000—Capital Outlay	<input type="text" value="95,873"/>	0.03%
Object Code 7000—Other Outgo and Financing	<input type="text" value="10,065,825"/>	3.29%
Total Projected Expenditures:	306,332,401	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:

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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="83,858,900"/>	27.38%
Projected Federal Revenue	<input type="text" value="19,571,678"/>	6.39%
Local Contribution	<input type="text" value="202,901,823"/>	66.24%
Total Revenue from all Sources:	306,332,401	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 include 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="610,037"/>	29.52%
Object Code 2000—Classified Salaries	<input type="text" value="467,468"/>	22.62%
Object Code 3000—Employee Benefits	<input type="text" value="442,036"/>	21.39%
Object Code 4000—Supplies	<input type="text" value="31,136"/>	1.51%
Object Code 5000—Services and Operations	<input type="text" value="355,336"/>	17.20%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing	<input type="text" value="160,226"/>	7.75%
Total Projected Operating Expenditures:	2,066,239	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.

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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.

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Attachments
SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education
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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. 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	Previously Reported
	2	36	67595			Alta Loma Elementary	Lisabeth	Pina	(909) 484-5151	lpina@alsd.org	Previously Reported
	3	36	67645			Central Elementary	Shermella	Roquemore	(909) 989-8541	sroquemore@csd.k12.ca.us	Previously Reported
	4	36	37652			Chaffey Joint Union High	Kelly	Martinez	(909) 988-8511	kelly.martinez@cjuhdsd.net	Previously Reported
	5	36	67678			Chino Valley Unified	Cheli	McReynolds	(909) 628-1201	willa_mcreynolds@chino.k12.ca.us	Previously Reported
	6	36	67694			Cucamonga Elementary	Tracee	Stewart	(909) 987-8942	tstewart@cuca.k12.ca.us	Previously Reported
	7	36	67702			Etiwanda Elementary	Elizabeth	Freer	(909) 803-3105	elizabeth_freer@etiwanda.k12.ca.us	Previously Reported
	8	36	67785			Mountain View Elementary	Jan	Van Dyke	(909) 947-2205	jan_vandyke@mvsdk8.org	Previously Reported
	9	36	67793			Mt Baldy Joint Elementary	Kate	Huffman	(909) 985-0991	kate_huffman@mtbaldy.k12.ca.us	Previously Reported
	10	36	75069			Upland Unified	Ryan	Parry	(909) 985-1864	ryan_parry@upland.k12.ca.us	Previously Reported

Attachment II

SELPA:

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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:

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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	34,030,182	5,075,048	51,862	482,331	953,183	0	6,113	1,180,993	41,779,712
2	Alta Loma Elementary	2,880,504	0	0	963,005	0	0	68,023	0	3,911,532
3	Central Elementary	(1,115,288)	0	0	1,121,118	0	0	50,089	0	55,919
4	Chaffey Joint Union High	9,948,757	0	0	4,823,592	0	0	263,948	0	15,036,297
5	Chino Valley Unified	15,063,606	0	0	4,832,220	0	0	308,460	0	20,204,286
6	Cucamonga Elementary	(59,648)	0	0	459,934	0	0	27,216	0	427,502
7	Etiwanda Elementary	10,978,406	0	0	2,429,065	0	0	159,156	0	13,566,627
8	Mountain View Elementary	(1,024,832)	0	0	606,537	0	0	28,553	0	-389,742

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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	270,546	0	0	25,871	0	0	1,191	0	297,608
10	Upland Unified	6,255,046	0	0	2,167,457	0	0	118,334	0	8,540,837
Totals:		77,227,279	5,075,048	51,862	17,911,130	953,183	0	1,031,083	1,180,993	103,430,578

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	15,326,136	11,250,639	13,184,006	447,802	9,873,935	0	3,535,319	53,617,837
2	Alta Loma Elementary	7,396,901	3,023,597	3,823,599	269,624	1,746,574	0	199,049	16,459,344
3	Central Elementary	4,762,523	2,011,259	2,599,669	103,140	4,285,529	6,338	676,000	14,444,458
4	Chaffey Joint Union High	22,176,950	15,198,212	19,191,733	524,575	13,014,269	27,817	2,775,455	72,909,011
5	Chino Valley Unified	24,650,231	10,732,055	12,317,539	3,599,648	9,589,576	17,760	1,640,727	62,547,536
6	Cucamonga Elementary	3,172,948	1,850,390	1,999,025	254,151	1,352,191	16,354	17,474	8,662,533
7	Etiwanda Elementary	18,397,293	9,625,609	10,033,320	880,050	3,356,288	11,841	42,761	42,347,162
8	Mountain View Elementary	2,910,627	1,117,554	1,218,512	187,065	1,377,145	0	218,213	7,029,116
9	Mt Baldy Joint Elementary	74,549	24,862	22,060	8,833	36,292	0	13,978	180,574

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	11,470,934	3,911,515	6,732,551	342,462	4,714,756	15,763	946,849	28,134,830
Totals:		110,339,092	58,745,692	71,122,014	6,617,350	49,346,555	95,873	10,065,825	306,332,401

Attachment IV

SELPA:

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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: For fiscal year 2021–22, 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	1,117,909	5.71%	40,661,803	48.49%	11,838,125	41,779,712
2	Alta Loma Elementary	1,031,028	5.27%	2,880,504	3.43%	12,547,812	3,911,532
3	Central Elementary	1,171,207	5.98%	(1,115,288)	-1.33%	14,388,539	55,919
4	Chaffey Joint Union High	5,087,540	25.99%	9,948,757	11.86%	57,872,714	15,036,297
5	Chino Valley Unified	5,140,680	26.27%	15,063,606	17.96%	42,343,250	20,204,286
6	Cucamonga Elementary	487,150	2.49%	(59,648)	-0.07%	8,235,031	427,502
7	Etiwanda Elementary	2,588,221	13.22%	10,978,406	13.09%	28,780,535	13,566,627
8	Mountain View Elementary	635,090	3.24%	(1,024,832)	-1.22%	7,418,858	-389,742
9	Mt Baldy Joint Elementary	27,062	0.14%	270,546	0.32%	(117,034)	297,608

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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	2,285,791	11.68%	6,255,046	7.46%	19,593,993	8,540,837
Totals:		19,571,678	100.00%	83,858,900	100.00%	202,901,823	103,430,578

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	938,539	1,411,147
2	Alta Loma Elementary	709,165	43,181
3	Central Elementary	0	32,223
4	Chaffey Joint Union High	8,499,684	35,524
5	Chino Valley Unified	223,110	119,111
6	Cucamonga Elementary	0	31,352
7	Etiwanda Elementary	655,122	47,113
8	Mountain View Elementary	0	28,218
9	Mt Baldy Joint Elementary	22,752	0

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List	LEA Official Name (District, Charter, COE, JPA, <i>and</i> SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
10	Upland Unified	0	11,031
Totals:		11,048,372	1,758,900

**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	Impacted SELPA Name	Impacted District, Charter, or School Name	Initiating SELPA Notification Date	SELPA Governing Board Notification Date	COE Notification Date	CDE Notification Date	Agreed Upon Effective Fiscal Year
San Bernardino County Office of Education/West End 		N/A							<input type="text"/>

DO NOT
DISTRIBUTE

**West End Special Education Local Plan Area
Annual Budget Plan
2023/24 Fiscal Year**

Revenue:

AB602 Entitlement (State)	77,227,279
AB602 Property Taxes (State)	5,075,048
Federal IDEA Part B	17,911,130
Federal IDEA Part C	51,862
State Infant/Toddler	953,183
State Mental Health	0
Federal Mental Health	1,031,083
Other Revenue	1,180,993
PY Fund Balance and General Funds including LCFF Special Education ADA revenue	202,901,823
Revenue Total	306,332,401

Expenditures:

Certificated Salaries (1XXX)	110,339,092
Classified Salaries (2XXX)	58,745,692
Employee Benefits (3XXX)	71,122,014
Supplies (4XXX)	6,617,350
Services & Operations (5XXX)	49,346,555
Capital Outlay (6XXX)	95,873
Other Outgo & Financing (7XXX)	10,065,825
Expenditures Total	306,332,401 *

*Includes Aides and Services in Regular Classes and Environments (Function 1130) \$ 11,048,372

**WEST END SPECIAL EDUCATION LOCAL PLAN AREA
2023/24 ANNUAL BUDGET PLAN**

2023/24 BUDGETED EXPENDITURES (Projected)

T. Chatkoo 4/5/23

District	Certificated Salaries	Classified Salaries	Employee Benefits	Supplies	Services & Operations	Capital Outlay	Other Outgo & Financing	Total	Supplemental Aides & Svcs Provided in Regr Classroom or Other Environments
	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6000-6999	7000-7999		Function 1130
SBCSS	14,218,258	10,203,197	12,313,224	407,633	6,106,860	0	3,243,840	46,493,012	798,986
Alta Loma	7,396,901	3,023,597	3,823,599	269,624	1,746,574	0	199,049	16,459,344	709,165
Central	4,762,523	2,011,259	2,599,669	103,140	4,285,529	6,338	676,000	14,444,458	0
Chaffey	22,176,950	15,198,212	19,191,733	524,575	13,014,269	27,817	2,775,455	72,909,011	8,499,684
Chino Valley	24,650,231	10,732,055	12,317,539	3,599,648	9,589,576	17,760	1,640,727	62,547,536	223,110
Cucamonga	3,172,948	1,850,390	1,999,025	254,151	1,352,191	16,354	17,474	8,662,533	0
Etiwanda	18,397,293	9,625,609	10,033,320	880,050	3,356,288	11,841	42,761	42,347,162	655,122
Mountain View	2,910,627	1,117,554	1,218,512	187,065	1,377,145	0	218,213	7,029,116	0
Mt. Baldy	74,549	24,862	22,060	8,833	36,292	0	13,978	180,574	22,752
Upland	11,470,934	3,911,515	6,732,551	342,462	4,714,756	15,763	946,849	28,134,830	0
SELPA	1,107,878	1,047,442	870,782	40,169	3,767,075	0	291,479	7,124,825	139,553
TOTAL	110,339,092	58,745,692	71,122,014	6,617,350	49,346,555	95,873	10,065,825	306,332,401	11,048,372
SBCSS/SELPA	\$ 15,326,136	\$ 11,250,639	\$ 13,184,006	\$ 447,802	\$ 9,873,935	\$ -	\$ 3,535,319	\$ 53,617,837	\$ 938,539
SELPA (FN 2200)	\$ 610,037	\$ 467,468	\$ 442,036	\$ 31,136	\$ 355,336	\$ -	\$ 160,226	\$ 2,066,239	

2023/24 REVENUE ALLOCATIONS (Projected)

DISTRICT	STATE PROPERTY TAXES	STATE AB602 ENTITLEMENT	STATE 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	5,075,048	30,362,137	1,269,468		286,380			51,862	953,183		6,113		38,004,191
Alta Loma		2,837,323	43,181	963,005							68,023		3,911,532
Central		(1,147,511)	32,223	1,121,118							50,089		55,919
Chaffey		9,913,233	35,524	4,823,592							263,948		15,036,297
Chino Valley		14,944,495	119,111	4,832,220							308,460		20,204,286
Cucamonga		(91,000)	31,352	459,934							27,216		427,502
Etiwanda		10,931,293	47,113	2,429,065							159,156		13,566,627
Mountain View		(1,053,050)	28,218	606,537							28,553		(389,742)
Mt. Baldy		270,546	0	25,871							1,191		297,608
Upland		6,244,015	11,031	2,167,457							118,334		8,540,837
SELPA		2,256,898	141,678	147,849	29,713	3,467	14,922					1,180,993	3,775,520
TOTAL	5,075,048	75,468,379	1,758,900	17,576,648	316,093	3,467	14,922	51,862	953,183	0	1,031,083	1,180,993	103,430,578
SBCSS/SELPA	5,075,048	32,619,035	1,411,146	147,849	316,093	3,467	14,922	51,862	953,183	0	6,113	1,180,993	41,779,711

2022/23 REVENUE ALLOCATIONS (Projected) by Funding Source

DISTRICT	FEDERAL	STATE	LOCAL	Total
SBCSS	344,355	37,659,836	8,488,821	46,493,012
Alta Loma	1,031,028	2,880,504	12,547,812	16,459,344
Central	1,171,207	(1,115,288)	14,388,539	14,444,458
Chaffey	5,087,540	9,948,757	57,872,714	72,909,011
Chino Valley	5,140,680	15,063,606	42,343,250	62,547,536
Cucamonga	487,150	(59,648)	8,235,031	8,662,533
Etiwanda	2,588,221	10,978,406	28,780,535	42,347,162
Mountain View	635,090	(1,024,832)	7,418,858	7,029,116
Mt. Baldy	27,062	270,546	(117,034)	180,574
Upland	2,285,791	6,255,046	19,593,993	28,134,830
SELPA	773,554	3,001,966	3,349,305	7,124,825
TOTAL	19,571,678	83,858,900	202,901,823	306,332,401
SBCSS/SELPA	1,117,909	40,661,802	11,838,126	53,617,837

Source Documents: Budgeted Expenditures - County Ops/SELPA: 2023/24 Preliminary Budgets
 Budgeted Expenditures - Districts: 2022/23 Second Interim SEMAI (LP-I) adjusted for % change when compared to prior year
 FN 1130 - Budgets taken from Financial Activity Reports as of 4/5/23
 23/24 #1 Preliminary AB602 Funding Model, Updated: 4/5/23
 23/24 #1 Preliminary Mental Health Funding Model as of 4/4/23