



RIALTO
UNIFIED SCHOOL DISTRICT
BRIDGING FUTURES THROUGH INNOVATION

Board Workshop

Presented by:

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Comprehensive Look at the Multi-Year Projection

SACS Forms Multi-Year
Projection Form Page
1- Unrestricted

Rialto Unified
San Bernardino County

General Fund
Multiyear
Unre

Reference to Budget Year

16 47846 000000
Form MYP1
(2025-26)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	346,958,834.00	.81%	349,772,320.00	1.53%	355,126,053.00
2. Federal Revenues	8100-8299	298,543.00	0.00%	298,543.00	0.00%	298,543.00
3. Other State Revenues	8300-8599	5,328,141.00	0.00%	5,328,141.00	0.00%	5,328,141.00
4. Other Local Revenues	8600-8799	12,036,859.82	(8.31%)	11,036,860.00	0.00%	11,036,860.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(76,032,681.00)	(2.12%)	(74,424,065.00)	(1.22%)	(73,517,085.00)
6. Total (Sum lines A1 thru A5c)		288,589,696.82	1.19%	292,011,799.00	2.14%	298,272,512.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,257,858.34		120,897,182.34
b. Step & Column Adjustment				2,052,128.00		2,063,038.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,412,804.00)		(920,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,257,858.34	.53%	120,897,182.34	.95%	122,040,220.34
2. Classified Salaries						
a. Base Salaries				56,286,310.47		56,846,053.47
b. Step & Column Adjustment				559,743.00		565,309.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(48,330.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	56,286,310.47	.99%	56,846,053.47	.91%	57,363,032.47
3. Employee Benefits	3000-3999	94,721,859.75	3.73%	98,255,902.00	4.74%	102,914,000.00
4. Books and Supplies	4000-4999	16,745,290.84	(33.93%)	11,064,415.00	(1.17%)	10,935,351.00
5. Services and Other Operating Expenditures	5000-5999	37,639,198.46	(3.91%)	36,167,001.00	.20%	36,239,289.00
6. Capital Outlay	6000-6999	1,306,649.00	(97.31%)	35,197.00	0.00%	35,197.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,130,102.00	0.00%	1,130,102.00	0.00%	1,130,102.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,432,748.59)	0.00%	(10,432,749.00)	0.00%	(10,432,749.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(4,739,263.00)		(4,795,352.00)
11. Total (Sum lines B1 thru B10)		318,154,520.27	(2.65%)	309,723,840.81	2.00%	315,929,090.81
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(29,564,823.45)		(17,712,041.81)		(17,656,578.81)

Revenue

Expenses

How are the funds spent in Rialto USD?



75% Payroll Expense (\$403M)



7% Supplies (\$37M)



15% Contracts & Services
Expense (\$80M)



3% Other Expenses (\$21M)



Two classifications of employees

Certificated

In a California school district, a **certificated employee** is an educator who is **required to hold a valid credential or permit issued by the California Commission on Teacher Credentialing (CTC)** in order to perform their job duties.

Certificated employees typically include positions such as:

- **Teachers** (classroom, special education, elective teachers, etc.)
- **School administrators** (principals, assistant principals)
- **Counselors**
- **School psychologists**
- **Speech-language pathologists** (when serving in a credentialed role)
- **Nurses** (when in a credentialed school nurse position)
- **Instructional coaches / specialists**
- **Librarian/teacher-librarians** (if credentialed)

Classified

These positions **do not require a credential** from CTC and typically support school operations (e.g., mental health professionals, finance professionals, human resource professionals, office support staff, instructional aides, custodians, food service workers, bus drivers, maintenance, and technicians).

MYP Comprehensive Look- Certificated Salaries

Fund 01 GENERAL FUND

Unrestricted Expenditure

Object	Object Description	Revised Budget
1110	Teacher Base Salary	\$ 87,737,033
1120	Teacher Off- Calendar Extra Duty	837,090
1130	Teacher On- Calendar Extra Duty	1,407,151
1139	Teacher 1/6 Period Extra Pay	1,684,031
1140	Teacher Substitute Salary	2,613,218
1150	Teacher Stipends	3,137,048
1151	Teacher Stipend for Class Size Overage	1,039,264
1210	Pupil Support Salary	6,419,569
1220	Pupil Support Off- Calendar Extra Duty	90,014
1230	Pupil Support On- Calendar Extra Duty	35,956
1240	Pupil Support Substitute Salary	4,000
1250	Pupil Support Stipends	14,700
1310	Certificated Administrator Salary	10,483,493
1340	Certificated Administrator Substitute	36,975
1350	Certificated Administrator Stipend	29,000
1910	Other Certificated Staff Salary	4,638,338
1920	Other Certificated Staff Off- Calendar Extra Duty	42,898
1930	Other Certificated Staff On- Calendar Extra Duty	116,672
1940	Other Certificated Staff Substitute Salary	16,453
1950	Other Certificated Staff Stipends	45,216
Total Expenditure		\$ 120,428,119

MYP Comprehensive Look- Classified Salaries

Service Area	Base Salary	Off-Calendar Extra Duty	On-Calendar Extra Duty	Other Stipend	Overtime	Substitute Salary	Vacation Payout	Grand Total
Support Services	6,506,466	56,315	5,243	-	215,287	56,704	37,710	6,877,725
Attendance & Social Work Services	1,531,222	18,628	-	-	8,278	44,986	2,129	1,605,243
Curriculum Development	863,213	-	-	4,000	3,250	1,000	-	871,463
Enrollment	349,468	61,642	4,000	-	17,000	1,000	-	433,110
Guidance & Counseling Services	4,623,636	-	201	4,000	12,937	34,165	383	4,675,322
Health Services	3,252,639	22,938	40,070	-	34,475	93,172	1,132	3,444,426
Information Technology	2,974,250	-	-	-	17,500	1,000	21,966	3,014,716
Instruction	6,805,808	75,333	44,729	808,863	46,423	115,013	187	7,896,356
Instructional Media, Library & Technology	3,090,795	2,551	2,675	-	30,963	33,770	300	3,161,054
Instructional Supervision	1,063,850	8,544	4,074	-	95,104	14,726	16,185	1,202,483
Maintenance & Operations	6,554,643	26,277	1,000	-	268,928	227,786	152,441	7,231,075
Other Instructional Resources	217,753	-	-	-	-	-	-	217,753
Other Pupil Services	54,247	1,609,548	1,735	-	-	16,349	3,592	1,685,471
Parent Participation	525,248	10,216	6,687	-	84,201	2,000	7,978	636,330
Professional Development	901,145	33,524	4,431	4,000	7,250	1,000	-	951,350
Pupil Testing Services	60,774	-	-	-	704	1,000	-	62,478
Pupil Transportation	850,288	20,000	135,000	-	216,250	84,731	3,200	1,309,469
Safety Services	3,186,191	826,011	2,000	319	297,621	98,745	39,786	4,450,673
School Administration	5,964,118	25,573	35,025	2,971	155,628	186,337	72,106	6,441,758
Speech Pathology & Audiology Services	333,773	-	-	-	-	-	-	333,773
Grand Total	\$ 49,709,527.93	\$ 2,797,100.00	\$ 286,870.00	\$ 824,152.66	\$ 1,511,798.86	\$ 1,013,484.00	\$ 359,095.02	\$ 56,502,028.47

POSITION CONTROL GOES WRONG!



Position Control = Less Grant Panic

Position Control

System of Segregation of Duties for Payroll Expenses

- Approval of position
- Creation of Position
- Hiring of Position
- Processing Payroll for Position
- Monitors budget and actual expense



Fiscal Year	SSN	Name	Position Code	Position Description	Salary Schedule Code	Salary Schedule Range	Salary Schedule Step	Position Account	Position Dist%	Position Account Salary	Start Date	End Date
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL318	ELEMENTARY TEACHER	1CE184	B	5	01-0000-0-1110-1000-1110-230-0541	100.000	79,720.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL319	ELEMENTARY TEACHER	1CE184	D	23	01-0000-0-1110-1000-1110-230-0541	100.000	127,572.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL320	ELEMENTARY TEACHER	1CE184	D	20	01-0000-0-1110-1000-1110-230-0541	100.000	125,070.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL321	ELEMENTARY TEACHER (TK)	1CE184	A	11	01-0003-0-1110-1000-1110-230-0541	100.000	91,617.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL322	ELEMENTARY TEACHER	1CE184	D	5	01-0000-0-1110-1000-1110-230-0541	100.000	87,894.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL323	ELEMENTARY TEACHER	1CE184	D	10	01-0000-0-1110-1000-1110-230-0541	100.000	102,792.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL324	ELEMENTARY TEACHER	1CE184	D	12	01-0000-0-1110-1000-1110-230-0541	100.000	109,433.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL326	ELEMENTARY TEACHER (DL)	1CE184	D	2	01-0012-0-4763-1000-1110-250-0545	100.000	80,010.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL327	ELEMENTARY TEACHER	1CE184	D	26	01-0000-0-1110-1000-1110-230-0541	100.000	130,123.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHEL328	ELEMENTARY TEACHER (TK)	1CE184	C	4	01-0003-0-1110-1000-1110-230-0541	100.000	81,124.00	7/1/2025	
2026		** Vacant **	TEACHHS250	SECONDARY TEACHER	1CE184	C	13	01-0000-0-1110-1000-1110-420-0663	100.000	56,104.32	12/20/2025	

Fiscal Year	SSN	Name	Position Code	Position Description	Position Fu	Position Rs	Position Y	Position Goal	Position Func	Position Obj	Position Sch	Position Mgmt	Position Dist%	Position Account	Salary	Start Date	End Date
2026		** Vacant **	LCKRRM07	LOCKER ROOM ATTENDANT	01	0000	0	1134	1000	2110	320	0653	100.000		15,931.44	12/16/2025	
2026		** Vacant **	LCKRRM01	LOCKER ROOM ATTENDANT	01	0000	0	1134	1000	2110	400	0660	100.000		13,940.01	7/1/2025	
2026		** Vacant **	LCKRRM03	LOCKER ROOM ATTENDANT	01	0000	0	1134	1000	2110	410	0661	100.000		13,940.01	7/1/2025	
2026		** Vacant **	LCKRRM04	LOCKER ROOM ATTENDANT	01	0000	0	1134	1000	2110	410	0661	100.000		13,940.01	7/1/2025	
2026		** Vacant **	PARAB8B011	PARAPROFESSIONAL - BILINGUAL/BILITERATE	01	0012	0	4763	1000	2110	125	0522	100.000		14,293.23	8/1/2025	
2026		** Vacant **	PARAB8B003	PARAPROFESSIONAL - BILINGUAL/BILITERATE	01	0012	0	4760	1000	2110	195	0534	100.000		14,293.23	7/1/2025	
2026		** Vacant **	PARAB8B006	PARAPROFESSIONAL - BILINGUAL/BILITERATE	01	0012	0	4760	1000	2110	250	0545	100.000		14,293.23	7/1/2025	
2026		** Vacant **	PARAB8B012	PARAPROFESSIONAL - BILINGUAL/BILITERATE	01	0012	0	4760	1000	2110	340	0655	100.000		14,293.23	8/1/2025	
2026		** Vacant **	PARAB8B001	PARAPROFESSIONAL - BILINGUAL/BILITERATE	01	0012	0	4760	1000	2110	410	0661	100.000		14,293.23	7/1/2025	
2026		** Vacant **	PARAB8B005	PARAPROFESSIONAL - BILINGUAL/BILITERATE	01	0012	0	4760	1000	2110	420	0663	100.000		14,293.23	7/1/2025	
2026		** Vacant **	PARAB8B007	PARAPROFESSIONAL - BILINGUAL/BILITERATE	01	0012	0	4760	1000	2110	420	0663	100.000		14,293.23	7/1/2025	
2026		** Vacant **	PARAB8B004	PARAPROFESSIONAL - BILINGUAL/BILITERATE	01	0012	0	4760	1000	2110	510	0667	100.000		14,293.23	7/1/2025	
2026		** Vacant **	PARAMM019	PARAPROFESSIONAL - MILD/MODERATE (M/M CLASS)	01	0012	0	5765	1110	2110	320	0653	100.000		33,850.87	8/1/2025	
2026		** Vacant **	PARAMS041	PARAPROFESSIONAL - MODERATE/SEVERE (M/S CLASS)	01	0012	0	5760	1110	2110	120	0521	100.000		30,815.40	7/1/2025	
2026		** Vacant **	PARAMS032	PARAPROFESSIONAL - MODERATE/SEVERE (M/S CLASS)	01	0012	0	5760	1110	2110	130	0523	100.000		28,386.60	9/1/2025	
2026		** Vacant **	IAIII043	PARAPROFESSIONAL - MODERATE/SEVERE (M/S CLASS)	01	0012	0	5760	1110	2110	330	0657	100.000		30,815.40	8/8/2025	
2026		** Vacant **	IAIII144	PARAPROFESSIONAL - MODERATE/SEVERE (M/S CLASS)	01	0012	0	5760	1110	2110	330	0657	100.000		30,815.40	7/1/2025	
2026		** Vacant **	IAIII126	PARAPROFESSIONAL - MODERATE/SEVERE (M/S CLASS)	01	0012	0	5760	1110	2110	340	0655	100.000		30,815.40	8/8/2025	
2026		** Vacant **	IAIII129	PARAPROFESSIONAL - MODERATE/SEVERE (M/S CLASS)	01	0012	0	5760	1110	2110	340	0655	100.000		30,815.40	8/8/2025	
2026		** Vacant **	PARAMS044	PARAPROFESSIONAL - MODERATE/SEVERE (M/S CLASS)	01	0012	0	5760	1110	2110	340	0655	100.000		28,386.60	9/1/2025	
2026		** Vacant **	PARA023	PARAPROFESSIONAL (KINDER)	01	0012	0	1110	1000	2110	170	0529	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA024	PARAPROFESSIONAL (KINDER)	01	0012	0	1110	1000	2110	180	0531	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA031	PARAPROFESSIONAL (KINDER)	01	0012	0	1110	1000	2110	240	0543	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA032	PARAPROFESSIONAL (KINDER)	01	0012	0	1110	1000	2110	250	0545	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA038	PARAPROFESSIONAL (M/M CLASS)	01	0012	0	5765	1110	2110	400	0660	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA039	PARAPROFESSIONAL (M/M CLASS)	01	0012	0	5765	1110	2110	400	0660	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA040	PARAPROFESSIONAL (M/M CLASS)	01	0012	0	5765	1110	2110	410	0661	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA041	PARAPROFESSIONAL (M/M CLASS)	01	0012	0	5765	1110	2110	410	0661	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA042	PARAPROFESSIONAL (M/M CLASS)	01	0012	0	5765	1110	2110	410	0661	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA043	PARAPROFESSIONAL (M/M CLASS)	01	0012	0	5765	1110	2110	420	0663	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA044	PARAPROFESSIONAL (M/M CLASS)	01	0012	0	5765	1110	2110	420	0663	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA045	PARAPROFESSIONAL (M/M CLASS)	01	0012	0	5765	1110	2110	420	0663	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA035	PARAPROFESSIONAL (TK CLASS)	01	0003	0	1110	1000	2110	180	0531	100.000		19,262.87	9/1/2025	
2026		** Vacant **	PARA001	PARAPROFESSIONAL (TK CLASS)	01	0003	0	1110	1000	2110	195	0534	100.000		20,911.03	7/1/2025	
2026		** Vacant **	PARA036	PARAPROFESSIONAL (TK CLASS)	01	0003	0	1110	1000	2110	260	0547	100.000		19,262.87	9/1/2025	

MYP Comprehensive Look- 3000s Employee Benefits

Object	Object Description	Revised Budget
3101	STRS	22,432,035.43
3102	STRS - CLASSIFIED	979.00
3201	PERS DIRECT COST/CERT	1,248,551.46
3202	PERS DIRECT COST/CLASS	14,367,823.34
3311	SOCIAL SECURITY	301,893.61
3312	SOCIAL SECURITY-FICA	3,417,463.97
3331	MEDICARE-CERT	1,861,301.46
3332	MEDICARE-CLASS	839,924.14
3351	ARS-RETIRE SYSTEM-CERT	1,764.00
3352	ARS-RETIRE SYSTEM-CLASS	116,089.00
3411	HEALTH & WELFARE BENE-CERT	19,914,900.00
3412	HEALTH & WELFARE BENE-CLASS	15,917,095.11
3501	SUI-CERT	60,872.51
3502	SUI-CLASS	29,898.76
3601	WORKERS COMP-CERT	3,385,886.48
3602	WORKERS COMP-CLASS	1,549,560.78
3701	RETIREE BENEFITS-CERT	2,281,164.82
3702	RETIREE BENEFITS-CLASS	969,912.12
3751	OPEB ACTIVE EMPLOYEES	655,524.01
3752	OPEB ACTIVE EMPLOYEES	1,035,386.75
3941	SERP BENEFITS	3,820,509.00
Total Expenditure		94,208,535.75

Defined Benefit Plan CalSTRS

- EE 10.25%
- ER 19.10%

CalPERS

- EE Classic 7%/ Pepra 8%
- ER 26.81%

Certificated ER Plan Contribution \$21,461/EE

Classified ER Plan Contribution \$23,021/EE

Workers Compensation Insurance

MYP Comprehensive Look- 4000s Materials & Supplies

Object	Object Description	Revised Budget
4110	TEXTBOOKS	5,000,000
4210	BOOKS	239,691
4310	MATERIALS & SUPPLIES	7,865,553
4331	LIGHT REFRESHMENTS	217,055
4340	COMP SOFTWARE/RELATED SUPPLIES	1,000
4401	NON CAPITAL INVENTORY EQUIP	1,619,689
4440	COMPUTER/TECH INVENTORY EQUIP	1,542,133
4700	FOOD PURCHASES FOR FOOD SRVC	400
Total Expenditure		\$ 16,485,521

New Adoption

School Site Materials
\$4,349,416

MYP Comprehensive Look- 5000s Services & Other Exp

Object	Object Description	Revised Budget	Object	Object Description	Revised Budget
5110	SUBAGREEMENT FOR CONTRACT	1,600,000.00	5750	DISTR VEHICLE REPAIRS INTERFND	(50,000.00)
5200	TRAVEL & CONF (RUSD EMPLOYEES)	545,095.38	5751	POSTAGE CHARGES INTERFUND	(7,600.00)
5205	EMPLOYEE FIRST AID	3,000.00	5752	PRINT CHARGES INTERFUND	(21,050.00)
5210	MILEAGE	28,606.00	5753	STUDY TRIPS TRANSP-INTERFUND	(5,000.00)
5216	CLASS PY FLATRATE MILEAGE	17,828.55	5754	NUTRITION SVCS FOOD-INTERFUND	18,851.00
5217	PY FLATRATE MILEAGE	58,885.00	5756	FINGERPRINTS INTERFUND	(1,500.00)
5299	OUT-OF-STATE TRAVEL & CONF	135,762.92	5757	WORK ORDERS-PORTABLES	30,000.00
5300	DUES & MEMBERSHIPS	150,512.56	5810	CONTRACTED SERVICES	4,857,730.34
5450	OTHER INSURANCE	3,314,826.00	5814	NPS TUITION & X-POT	207.00
5453	AB 218 PAYMENTS	1,992,724.57	5817	PY UNIFORM ALLOWANCE	74,311.00
5454	INSURANCE ADMINSTRATORS	30,000.00	5820	LEGAL COSTS	1,203,020.00
5455	EE DEDUCTIBLE REIMBURSEMENT	3,000.00	5821	AUDIT EXPENSE	75,000.00
5510	NATURAL GAS SERVICES	640,179.00	5830	ADVERTISEMENT	47,904.00
5520	ELECTRICITY SERVICES	5,151,048.00	5831	ADVERTISING-BIDS	1,500.00
5530	WATER & SEWER SERVICES	2,378,224.00	5840	COMPUTER RELATED SERVICES	4,429,647.25
5550	LAUNDRY & CLEANING	6,963.00	5860	PHYSICAL EXAMS/XRAY/OTHER	250.00
5560	WASTE DISPOSAL	479,123.00	5861	FINGERPRINTS	65,000.00
5565	HAZARDOUS WASTE DISPOSAL	20,300.00	5862	EMPLOYEE PHYSICAL	80,000.00
5570	PEST CONTROL	85,000.00	5863	DRUG TESTING	8,000.00
5610	RENTALS AND LEASES	220,365.61	5864	FIRST AID PROGRAM	19,000.00
5611	BUILDING LEASE/RENTAL	180,000.00	5870	DAMAGES, CLAIMS, AND LOSSES	175,537.00
5613	COPIER LEASE	482,907.00	5880	OTHER ADMINISTRATIVE CHARGES	2,865,066.00
5630	MAINTENANCE CONTRACT	1,034,582.00	5881	ADMISSION/ENTRY FEES	725,066.00
5631	REPAIRS & NON CAP IMPROVEMENTS	1,234,345.52	5882	EMPLOYEE RECOGNITION	3,000.00
5632	EQUIPMENT REPAIR	1,000.00	5884	SCHOLARSHIPS	488,502.08
5640	COMPUTER REPAIRS	1,000.00	5886	STUDENT REWARDS	834,390.12
5641	MAINTENANCE CONTRACTS-COMPUTER	237,259.00	5889	PREPARED FOOD	369,707.06
5712	PRINT CHARGES	(154,046.00)	5890	OUTSIDE PRINTING SERVICES	6,016.00
5720	STUDY TRIPS-TRANSPORTATION	(97,922.00)	5910	TELEPHONE/DATA LINES/CABLE	1,082,656.00
			5950	POSTAGE	202,114.00
Total Expenditure					\$ 19,780,569

MYP Comprehensive Look- 6000s Capital Outlay

Object	Object Description	Revised Budget
6240	BLDG IMPROVE FOR TECH(CAPITAL)	50,000.00
6400	EQUIPMENT	650,050.00
6430	VEHICLES	367,697.00
6440	COMPUTER/TECHNOLOGY EQUIPMENT	176,903.00
Total Expenditure		\$ 1,244,650

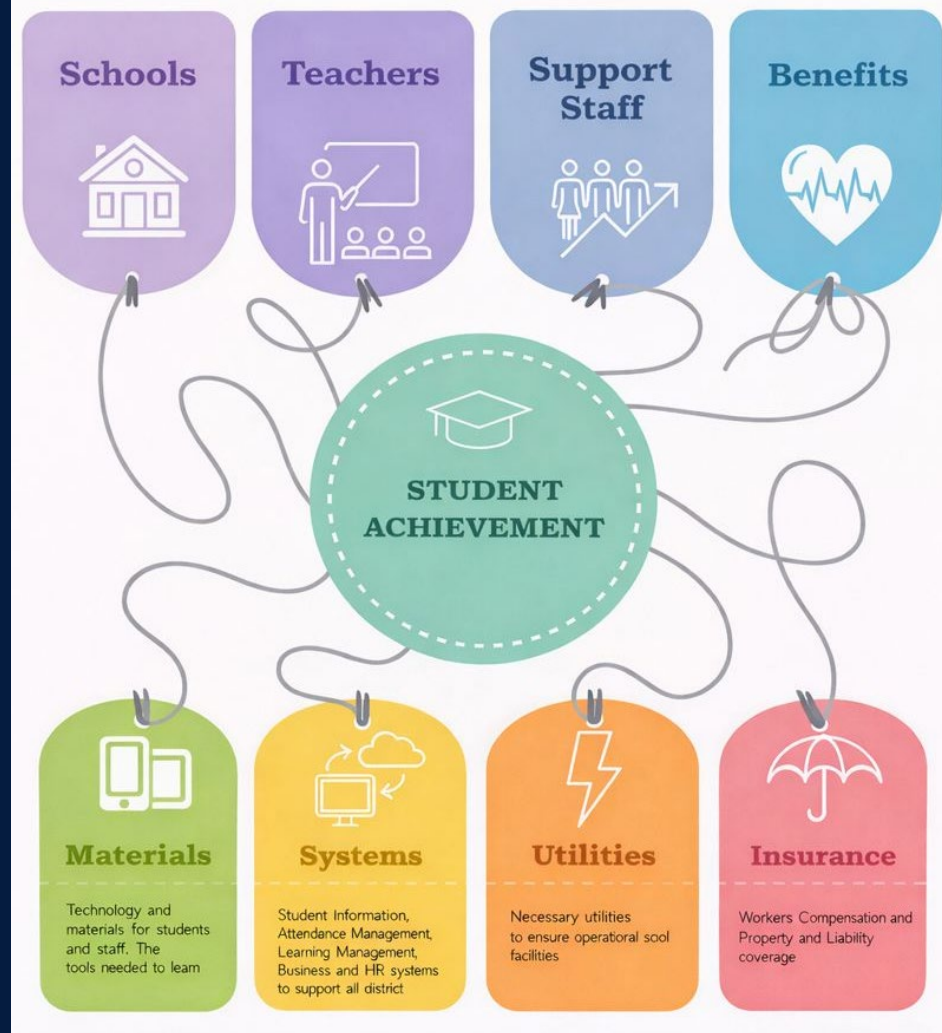
MYP Comprehensive Look- 7000s Other Outgo

Object	Object Description	Revised Budget
7130	STATE SPECIAL SCHOOLS	25,000.00
7142	LCFF TRANSFER	100,000.00
7310	INDIRECT COSTS INTERPROGRAM	(9,445,582.89)
7350	INDIRECT COSTS - INTERFUND	(1,004,055.42)
7438	OTHR DEBT SVC - INTEREST	157,935.00
7439	OTHR DEBT SVC - PRINCIPLE	847,167.00
7611	FROM GEN FUND TO CHLD DEV FUND	500,000.00
Total Expenditure		\$ (8,819,536)

Bill back to restricted
programs for overhead
costs

Rialto Funded
Pre-school

MYP Comprehensive Look- Next Steps



MYP Comprehensive Look- 2nd Interim Update MYP

As of 1/20/26		2025-2026		
DESCRIPTION	Unrestricted	Restricted	Total	
COLA Projection %	2%			
ADA	21,233	-381		
Enrollment	22,630	-444		
	90%			
REVENUES	348,170,323	-	348,170,323	
LCFF	298,543	16,895,737	17,194,280	
Federal	5,328,141	80,491,097	85,819,238	
State	12,036,860	26,078,179	38,115,039	
Local				
Contributions to/From Restricted	(76,032,681)	76,032,681	-	
Total Revenues	289,801,186	199,497,694	489,298,880	
EXPENDITURES				
Salary & Benefits	269,912,140	131,774,271	401,686,411	
Books & Supplies	16,898,566	19,920,704	36,819,270	
Contracts & Services	37,420,155	42,513,271	79,933,426	
Capital Outlay	1,424,464	12,918,185	14,342,649	
Other Outgo	(7,689,434)	15,612,129	7,922,695	
Total Expenditures	317,965,891	222,738,560	540,704,451	
NET INC (DEC) IN FUND BALANCE	(28,164,705)	(23,240,866)	(51,405,571)	
FUND BALANCE, RESERVES				
Beginning Balance	87,455,279	117,149,758	204,605,037	
Ending Balance	\$ 59,290,574	\$ 93,908,892	\$ 153,199,466	
Reserve Amounts:				
Revolving Cash	105,000		105,000	
Stores	125,000		125,000	
Des for Econ Uncertainties (3%)	16,221,134		16,221,134	
Assigned (LCFF)	31,024,900		31,024,900	
Committed (3% LCFF)	10,445,110			
Legally Restricted Balances		93,908,892	93,908,892	
Unappropriated	1,369,431		1,369,431	
Total Fund Balance	\$ 59,290,574	\$ 93,908,892	\$ 153,199,466	
% Unrestricted/Expenditures				

Assumptions Built into Budget Projections

	Unrestricted	Restricted
Step & Column	2,274,933	1,008,515
HW Increase	4,206,773	2,301,563
Math Adoption		
Furniture & Equipment Budgets		
Reduction in RMA Contribution/		
Expenses		
LREBG Reading Specialist	(3,205,293)	3,205,293
LREBG Teachers	(15,038,468)	15,038,468
LREBG Coaches	(1,032,557)	1,032,557
LREBG Teacher Salary Trans Back		-

MYP Comprehensive Look- 2nd Interim Update MYP

As of 1/20/26	2026-2027		
DESCRIPTION	Unrestricted	Restricted	Total
COLA Projection %	2%		
ADA	20,911	-322	
Enrollment	22,173	-457	
	88%		
REVENUES	351,479,171	-	351,479,171
LCFF	298,543	16,895,737	17,194,280
Federal	5,328,141	81,660,737	86,988,878
State	11,036,860	25,078,179	36,115,039
Local	-	-	-
Contributions to/From Restricted	(74,424,065)	74,424,065	-
Total Revenues	293,718,650	198,058,718	491,777,368
EXPENDITURES			
Salary & Benefits	260,761,599	146,422,727	407,184,326
Books & Supplies	11,217,690	15,863,002	27,080,692
Contracts & Services	35,947,958	42,465,477	78,413,435
Capital Outlay	153,012	13,488,756	13,641,768
Other Outgo	(7,689,434)	15,612,129	7,922,695
Total Expenditures	300,390,825	233,852,091	534,242,916
NET INC (DEC) IN FUND BALANCE	(6,672,175)	(35,793,373)	(42,465,548)
FUND BALANCE, RESERVES			
Beginning Balance	58,889,983	93,908,892	152,798,875
Ending Balance	\$ 52,217,808	\$ 58,115,519	\$ 110,333,327
Reserve Amounts:			
Revolving Cash	105,000		105,000
Stores	125,000		125,000
Des for Econ Uncertainties (3%)	16,027,287		16,027,287
Assigned (LCFF)	28,944,947		28,944,947
Committed (3% LCFF)			
Legally Restricted Balances	-	58,115,519	58,115,519
Unappropriated	7,015,574		7,015,574
Total Fund Balance	\$ 52,217,808	\$ 58,115,519	\$ 110,333,327

Assumptions Built into Budget Projections

	Unrestricted	Restricted
Step & Column	3,321,622	1,428,190
HW Increase	3,768,066	2,061,543
Math Adoption	(4,000,000)	
Furniture & Equipment Budgets	(2,420,000)	
Reduction in RMA Contribution/		
Expenses		(2,000,000)
LREBG Reading Specialist		
LREBG Teachers		
LREBG Coaches		
LREBG Teacher Salary Trans Back	-	-
LEA Medical Health Aides	(2,089,263)	2,089,263
Transportation Reimb. Bus Drivers	(1,650,000)	1,650,000
MH Funds- ABA 0012 to 6546	(1,000,000)	1,000,000
UnivPreK	876,418	(876,418)
26-27 Student Support Block Grant	(10,000,000)	10,000,000

MYP Comprehensive Look- 2nd Interim Update MYP

As of 1/20/26		2027-2028		
DESCRIPTION	Unrestricted	Restricted	Total	
COLA Projection %	3%			
ADA	20,515	-396		
Enrollment	21,752	-421		
	88%			
REVENUES	357,123,451	-	357,123,451	
LCFF	298,543	16,895,737	17,194,280	
Federal	5,328,141	71,660,737	76,988,878	
State	11,036,860	25,078,179	36,115,039	
Local	-	-	-	
Contributions to/From Restricted	(73,517,085)	73,517,085	-	
Total Revenues	300,269,910	187,151,738	487,421,648	
EXPENDITURES				
Salary & Benefits	289,437,853	127,865,346	417,303,200	
Books & Supplies	11,088,626	14,216,818	25,305,444	
Contracts & Services	36,020,246	40,315,477	76,335,723	
Capital Outlay	153,012	11,488,756	11,641,768	
Other Outgo	(7,689,434)	15,612,129	7,922,695	
Total Expenditures	329,010,304	209,498,526	538,508,830	
NET INC (DEC) IN FUND BALANCE	(28,740,393)	(22,346,789)	(51,087,182)	
FUND BALANCE, RESERVES				
Beginning Balance	52,217,808	58,115,519	110,333,327	
Ending Balance	\$ 23,477,415	\$ 35,768,730	\$ 59,246,145	
Reserve Amounts:				
Revolving Cash	105,000		105,000	
Stores	125,000		125,000	
Des for Econ Uncertainties (3%)	16,155,265		16,155,265	
Assigned (LCFF)	5,755,492		5,755,492	
Committed (3% LCFF)				
Legally Restricted Balances	-	35,768,730	35,768,730	
Unappropriated	1,336,658		1,336,658	
Total Fund Balance	\$ 23,477,415	\$ 35,768,730	\$ 59,246,145	

Assumptions Built into Budget Projections

	Unrestricted	Restricted
Step & Column	3,345,838	1,411,518
HW Increase	4,140,911	2,277,902
Math Adoption		
Furniture & Equipment Budgets		
Reduction in RMA Contribution/		
Expenses		(2,000,000)
LREBG Reading Specialist		
LREBG Teachers		
LREBG Coaches		
LREBG Teacher Salary Trans Back	13,326,318	(13,326,318)
LEA Medical Health Aides	(2,120,602)	2,120,602
Transportation Reimb. Bus Drivers	(1,674,750)	1,674,750
MH Funds- ABA 0012 to 6546	(1,015,000)	1,015,000

MYP Comprehensive Look- 2nd Interim Update MYP

As of 1/20/26		2028-2029		
DESCRIPTION	Unrestricted	Restricted	Total	
COLA Projection %	3%			
ADA	20,066	-449		
Enrollment	21,275	-477		
	88%			
REVENUES	362,422,350	-	362,422,350	
LCFF	298,543	16,895,737	17,194,280	
Federal	5,328,141	71,660,737	76,988,878	
State	11,036,860	25,078,179	36,115,039	
Local	-	-	-	
Contributions to/From Restricted	(73,946,043)	73,946,043	-	
Total Revenues	305,139,851	187,580,696	492,720,547	
EXPENDITURES				
Salary & Benefits	284,338,591	139,311,128	423,649,719	
Books & Supplies	11,088,626	14,216,818	25,305,444	
Contracts & Services	36,290,199	40,315,477	76,605,676	
Capital Outlay	153,012	11,488,756	11,641,768	
Other Outgo	(7,689,434)	15,612,129	7,922,695	
Total Expenditures	324,180,994	220,944,308	545,125,302	
NET INC (DEC) IN FUND BALANCE	(19,041,143)	(33,363,612)	(52,404,755)	
FUND BALANCE, RESERVES				
Beginning Balance	23,477,415	35,768,730	59,246,145	
Ending Balance	\$ 4,436,271	\$ 2,405,118	\$ 6,841,389	
Reserve Amounts:				
Revolving Cash	105,000		105,000	
Stores	125,000		125,000	
Des for Econ Uncertainties (3%)	16,353,759		16,353,759	
Assigned (LCFF)			-	
Committed (3% LCFF)				
Legally Restricted Balances	-	2,405,118	2,405,118	
Unappropriated	(12,147,488)		(12,147,488)	
Total Fund Balance	\$ 4,436,271	\$ 2,405,118	\$ 6,841,389	

Assumptions Built into Budget Projections

	Unrestricted	Restricted
Step & Column	3,378,163	1,432,972
HW Increase	4,567,737	2,528,471
Math Adoption		
Furniture & Equipment Budgets		
Reduction in RMA Contribution/		
Expenses		
LREBG Reading Specialist		
LREBG Teachers		
LREBG Coaches		
LREBG Teacher Salary Trans Back	1,712,000	(5,950,000)
LEA Medical Health Aides	(2,152,411)	2,152,411
Transportation Reimb. Bus Drivers	(1,699,871)	1,699,871
MH Funds- ABA 0012 to 6546	(1,030,225)	1,030,225

Questions?