

MINUTES
RIALTO UNIFIED SCHOOL DISTRICT
Special Board Meeting of the Board of Education

January 24, 2026
Dr. John R. Kazalunas Education Center
182 East Walnut Avenue
Rialto, California

Members Present: **Joseph W. Martinez, President**
 Edgar Montes, Vice President
 Dakira R. Williams, Clerk
 Evelyn P. Dominguez, LVN, Member
 Dr. Stephanie E. Lewis, Member

Members Absent: **Audrey Gonzalez, Student Board Member**

Staff Present: **Alejandro Álvarez, Ed.D., Superintendent**
 Rhea McIver Gibbs, Ed.D., Deputy Superintendent
 Diane Romo, Associate Superintendent, Business Services
 Jon Black, Ed.D., Associate Superintendent, Education
 Services
 Denise Ellis, Ed.D., Associate Superintendent, Human
 Resources
 Also present was Martha Degortari, Executive Assistant to the
 Board of Education, and Interpreter/Translator, Rubi Amezcua-
 Sandoval

A. OPENING

A.1 CALL TO ORDER 9:00 a.m.

A.2 OPEN SESSION

The meeting was called to order at 9:00 a.m.

B. PLEDGE OF ALLEGIANCE

Angie Lopez, Director of Facilities Planning, led the Pledge of Allegiance.

C. PUBLIC COMMENTS

C.1 COMMENTS ON AGENDA ITEMS

Any person wishing to speak on any item on the Special Board Meeting Agenda will be granted three minutes.

Tobin Brinker, Rialto Education Association (REA) President, indicated that the District's budget problems are not isolated mistakes but a long-standing, predictable pattern of overestimating staffing costs and then realizing large savings at the expense of employees. He explained that for five consecutive years, adopted budgets projected far higher spending on certificated salaries, classified salaries, and benefits than what was actually spent, resulting in more than \$73 million in cumulative savings. These savings occur because the District consistently budgets for more employees than it ultimately hires, which also reduces benefit costs, making the outcome recurring and structural rather than accidental.

Mr. Brinker shared that if even modest additional raises had been provided years ago, the District would still have realized substantial savings while employees would be significantly better off financially. He noted that this pattern extends back more than a decade, during which budgets frequently predicted deficits but audited results consistently produced surpluses that rolled into reserves. He concluded that this budgeting approach systematically shifts resources away from the people who educate, feed, transport, and support students, and he urged the District to prioritize investing in its workforce.

D. ADOPTION OF AGENDA

Moved By Member Dr. Lewis

Seconded By Member Dominguez

Vote by Board Members to adopt the agenda:

Approved by a Unanimous Vote

E. BOARD WORKSHOP

Moved By Member Dr. Lewis

Seconded By Member Dominguez

The Board of Education will conduct a budget workshop to review and deepen its understanding of the District's financial outlook. The workshop will focus on the

District's Multi-Year Projection, key fiscal assumptions from the January Governor's Proposed Budget, and the status and financial planning of the current Bond Program. The purpose is to support informed governance, long-term fiscal stability, and alignment of resources with District priorities.

Presentation on the General Obligation Bond was conducted by Angie Lopez, Director of Facilities Planning and Diane Romo, Associate Superintendent of Business Services. **(See attached copy)**

A continued presentation on the Budget from the Special Board Meeting of January 10, 2026 was conducted by Nicole Albiso, Executive Director of Fiscal Services and Diane Romo, Associate Superintendent of Business Services. **(See attached copy)**

Vote by Board Members:

Approved by a Unanimous Vote

F. ADJOURNMENT

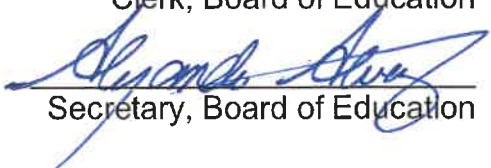
Moved By Member Dr. Lewis

Seconded By Member Dominguez

Vote by Board Members to adjourn:

Time: 12:59 p.m.

Approved by a Unanimous Vote


Clerk, Board of Education

Secretary, Board of Education



RIALTO
UNIFIED SCHOOL DISTRICT
BRIDGING FUTURES THROUGH INNOVATION

Board Workshop

General Obligation Bond

Presented by: **Angie Lopez**

Director, Facilities Planning

Diane Romo

Associate Superintendent,
Business Services

January 24, 2026



General Obligation Bond

A **General Obligation (GO) bond** is a long-term financing tool that California school districts use to **raise local funds for school facilities**. When voters approve a GO bond, the district is authorized to borrow money to **build, modernize, renovate, or repair school facilities**, and repay that debt over time through **property taxes**.

- GO bonds are approved by local voters during a school district election
- GO bond are passed with at least a 55% approval rate
- A unified district can only issue up to \$60 per \$100,000 of assessed property value

Example:

Bond Measure	Current Tax Rate
Measure A (2012)	\$28
Measure B (2016)	\$22
Measure C (2024)	\$10
Total	\$60

District Approved Bond Measures

MEASURE Y - On November 2, 2010, the Rialto community approved the Measure Y General Obligation Bond for \$98 million with a 69% approval rate to finance school facility construction, repair, and improvement projects. The bond proceeds were to improve the quality of education and it authorized the District to acquire, construct, and improve the quality of education and it authorized the District to acquire, construct and improve classrooms and support facilities, provide career and technical classrooms, including science labs, to enhance preparation for college and careers, replace portable facilities with permanent classrooms, and increase student access to modern technology.

MEASURE A - On November 8, 2022, the Rialto community approved the Measure A General Obligation Bond for \$340 million with a 69% approval rate to upgrade school fire/security/safety systems, science, engineering, math, arts, vocational classrooms; replace drinking water pipes, gas lines, leaky roofs, portable classrooms, electrical wiring, remove asbestos, lead paint, and mold.

GO Bond Measure Y Finance Overview

Approved Measure \$98 Million	Measure Y Series 2011 A & B	Measure Y Series 2015 C	Measure Y Series 2019 D
Proceeds from Issuance			
Bond Issuance	\$36,627,187	\$32,015,000	\$29,356,650
Premium	1,279,104	-	946,698
Net Proceeds	\$37,906,291	\$32,015,000	\$30,303,348
Other Uses of Bond Proceeds			
Cost of Issuance	\$1,175,488	\$268,602	\$369,275
COPS pay-off	\$7,455,928	-	
Deposit to Interest & Sinking Fund	\$534,490	\$303,668	\$766,538
Net Other Uses	\$9,165,906	\$572,270	\$1,135,814
Total Available for Projects	\$28,470,386	\$31,442,730	\$29,167,535

MEASURE Y REVENUE SUMMARY

Net Project Proceeds Measure Y series 2011 A & B	28,740,386
Net Project Proceeds Measure Y series 2015	31,442,730
Net Project Proceeds Measure Y series 2019	29,167,535
Reimbursement for Match for Hardship Grant	2,279,017
Interest Earnings	3,154,412
Other Local Revenue	300,683
Total Project Funds Available Measure Y	\$ 95,084,762

PROJECT EXPENSE SUMMARY

Undistributed	\$ -
Relocatables	1,156,126
Rialto Middle School Classroom Addition	980,170
EHS Pool Resurface	288,648
(23) Shade Structures	24,100
Milor Cafeteria	1,261,960
Marquees	1,616,380
CTE Parking Lot	1,132,314
Culinary Academy	2,512,081
Engineering Academy	1,998,083
Science Labs (Kolb, EHS, RHS)	6,878,623
Classroom Additions (Dollahan, Kelley, Jehue, Kucera)	3,797,805
Track/Field (CHS/ RHS)	5,714,332
Eisenhower High School HVAC/ Stadium/ Theatre	31,852,788
Technology	252,225
Security Cameras	1,843,969
Eisenhower High School Team Room	57,741
Softball Dugout Shade/Restroom	837,331
Eisenhower High School Parking Lot	698,605
Eisenhower High School Gym Bleachers	228,090
Eisenhower High School 2-Story Classrooms	27,255,616
Eisenhower High School Baseball Field Renovation	118,828
Rialto High School Lighting Update	91,476
Total Measure Y Expenditures to Date	\$ 91,562,238
Remaining Balance	\$ 3,522,523

As of 06/30/25

Planning and Construction Process

- Evaluate the District's Facilities Needs
 - Facilities Needs analysis
 - Facilities Master Plan
- Identify the funding sources (bond funds, state funds, developer fees)
- Design & Planning
 - Select and hire an Architect Firm
 - Architectural design phases
- Environmental Review
 - (CEQA)
 - Geotechnical and Hazard Assessment
 - Topographic Survey
 - Underground utilities scans

Planning and Construction Process Cont

- Regulatory Approvals
 - Division of the State Architect (DSA) approval (8-12 Months)
 - Fire, accessibility, and safety compliance
- Other public agencies (City, County, Water Board, SCE etc..)
- Bidding & Contractor Selection
 - Public competitive bidding
 - Board awards construction contract
- Construction
 - Site work and building construction
 - Ongoing inspections

Planning and Construction Process Cont

- Close-Out process and occupancy
 - Final inspections and certification
 - Staff move-in and student occupancy
- Project Completion
 - Warranty period
- DSA Closeout and Certification process.

Change Order Process

- Issue Is Identified
 - Unforeseen site condition
 - Unknown underground utilities (gas, water or electric lines not shown on as built plans)
 - Design clarification
 - Code or DSA requirement
 - Owner-requested change
- Changes are documented
 - Contractor submits a change request
 - District, Architect and construction manager review the change order request
 - Scope, cost, and schedule impacts identified

Change Order Process

- Cost and Time Analysis
 - Contractor provides cost breakdown
 - District reviews for reasonableness
 - Schedule impact assessed
- Negotiation and Approval
 - Costs negotiated if needed
 - Change order approved by Board of Education
- Issuance of Change Order
 - Formal change order executed
- Work Is Performed
 - Contractor completes revised work
 - Work inspected for compliance
 - Tracking and Reporting
 - Change orders logged and tracked
 - Close-Out Verification



RIALTO
UNIFIED SCHOOL DISTRICT
BRIDGING FUTURES THROUGH INNOVATION

Measure Y Projects

Stadium & Theater



EISENHOWER HIGH SCHOOL RONNIE LOTT STADIUM
RIALTO UNIFIED SCHOOL DISTRICT



Completed April 2018



Eisenhower High School Completed March 2019

Performance Arts



Science Labs

- Eisenhower High School
 - Rialto High School
 - Kolb Middle School
- Completed: Nov 2013



CTE Engineering Academy

Completion: December 2013



CTE Culinary



Completed: December 2015

Classroom Additions

Kelley Elementary School



Classroom Additions

Kucera Middle School



Classroom Additions

Jehue Middle School



Eisenhower High School
2 Two Story Classroom Bldgs

Completed: August 2025



Measure A PROJECTS



GO Bond Measure A Finance Overview

Approved Measure \$340 Million (\$260 M remaining)	Measure A Series 2023
Proceeds from Issuance	
Bond Issuance	\$79,996,360
Premium	2,527,698
Net Proceeds	\$82,524,057
Other Uses of Bond Proceeds	
Cost of Issuance	\$972,940
COPS pay-off	-
Deposit to Interest & Sinking Fund	\$2,527,698
Net Other Uses	\$3,500,638
Total Available for Projects	\$79,023,419

GO Bond Measure Y Project Summary

MEASURE A REVENUE SUMMARY		Actuals	Encumbered	Total
Net Project Proceeds Series 2023		79,023,419	-	79,023,419
Interest Earnings		6,983,902	-	6,983,902
Other Local Revenue		20,000	-	20,000
Total Project Funds Available Measure A		\$ 86,027,321	\$ -	\$ 86,027,321
PROJECT EXPENSE SUMMARY				
Administrative Expenses (Audits, Consultants, Office Expenses)		9,000	20,000	29,000
Elementary Kitchen Renovations (Casey, Preston, Henry, Morgan)		-	9,883,355	9,883,355
Eisenhower HS 2 Story Classrooms		7,244,653	503,222	7,747,875
Frisbie/ Kolb Middle School Gyms		1,615,149	48,582,400	50,197,549
Trapp TK/ Kinder Classroom Building		-	18,169,542	18,169,542
Total Measure A Expenditures to Date		\$ 8,868,802	\$ 77,158,519	\$ 86,027,321

0

As of 06/30/25

Middle Schools New Gymnasiums
With Synthetic Track

Currently in Phase 1 -
Plans Approved.

Projected
Groundbreaking
June 2026



Upcoming Projects- Series 2023

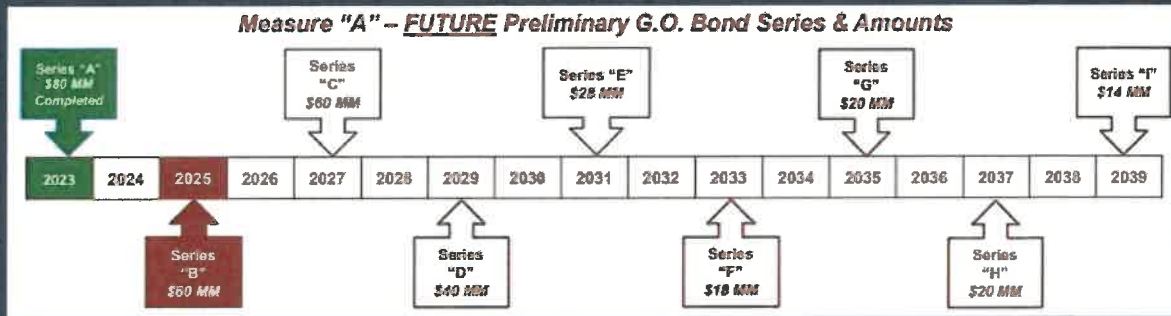
Phase 1 - Plans in Review

- Trapp Elementary School - Kindergarten Modulares
- New Elementary Kitchen Modernization at
 - Henry Elementary School
 - Preston Elementary School
 - Boyd Elementary School
 - Morgan Elementary School
 - Casey Elementary School

GO Bond Measure A Bond Authorization

Bond Authority	\$340,000,000
Series 2023	(\$ 79,996,360)
Remaining Authorization	<u>\$260,003,640</u>

Planned Bond Sale \$80,000,000



Source: June 4, 2025 Bond Cash Flow Analyses Overview For Planned 2025 Series "B" Bond Issue as prepared by CA Financial Services

Projects for Next Series

Replacement of Portable Classrooms (30-40 years old)- \$35,000,000

- Bemis ES (9)
- Casey ES (11)
- Dunn ES (11)
- Morgan ES (7)

Updated of Integrated District Security Systems- \$15,000,000

- Alarm systems
- Emergency communication (intercoms/ phone lines)
- Video Surveillance

Update of Sport Facilities- \$10,000,000

- Football fields
- Scoreboards
- RHS Bleachers

Update of HVAC Systems- \$10,000,000

International Healing Garden



New Central Kitchen



New Baseball Field Lighting at
Eisenhower High School and Rialto High School

Eisenhower High School



Rialto High School



Rialto High School Theater Seats





RIALTO
UNIFIED SCHOOL DISTRICT
BRIDGING TONES THROUGH INNOVATION

Board Budget Workshop

Presented by:

Nicole Albiso

Exec. Director, Fiscal Services

Diane Romo

Associate Superintendent, Business Services

January 24, 2026



Comprehensive Look at the Multi-Year Projection

SACS Forms Multi-Year
Projection Form Page
1- Unrestricted

Rialto Unified San Bernardino County		Current Budget Year		Reference to Budget Year		0000000
Description	Object Codes	Proposed Year Total (Form 99) (\$)	% Change (Calc. Col. 3/2) (%)	2026-27 Projection (\$)	% Change (Calc. 5-4/3) (%)	2027-28 Projection (\$)
Revenue						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8090	346,956,884.07	61%	349,772,330.00	1.53%	368,438,063.00
2. Federal Revenues	8100-8090	290,000.00	0.00%	290,000.00	0.00%	290,000.00
3. Other State Revenues	8100-8090	5,328,141.00	0.00%	5,328,141.00	0.00%	5,328,141.00
4. Other Local Revenues	8000-8790	12,030,895.62	0.31%	11,028,860.00	-8.35%	11,028,860.00
5. Other Financing Sources						
a. Transfers In	8100-8629	0.00	0.00%		0.00%	
b. Other - Statewide	8100-8679	0.00	0.00%		0.00%	
c. Contributions	8100-8690	(76,032,881.00)	(12.12%)	(74,434,086.00)	(1.28%)	(73,517,086.00)
d. Total - State Intra-Agency		268,566,666.62	1.19%	282,011,799.00	5.01%	292,272,917.00
B. EXPENSES, LIABILITIES AND OTHER FINANCING USES						
1. Capital Outlay						
a. State Grants				130,257,858.24		130,257,858.24
b. State & County Grants				2,052,138.80		2,052,059.00
c. Capital Outlay				(1,412,804.00)		(830,000.00)
d. Other - Adjustments						(830,000.00)
e. Total - Capital Outlay (Sum lines B1a through B1d)	1000-7890	130,257,858.24	.53%	130,897,153.04	.45%	129,659,917.24
2. Operating Expenses						
a. State Grants				66,288,216.47		66,288,216.47
b. State & County Grants				569,743.00		665,368.00
c. Capital Outlay						(46,320.00)
d. Other - Adjustments						(46,320.00)
e. Total - Operating Expenses (Sum lines B2a through B2d)	2100-2890	66,288,216.47	.88%	66,867,063.47	.87%	67,363,024.47
3. Employees Benefits	5000-8990	84,721,868.75	0.72%	86,256,807.00	1.79%	88,814,000.00
4. Materials and Supplies	4000-8990	16,745,000.00	0.00%	16,745,000.00	0.00%	16,745,000.00
5. Services and Other Contracting Expenses	5000-8990	87,439,184.64	0.00%	86,167,007.00	-1.45%	86,167,007.00
6. Capital Outlay	4000-8990	1,136,649.00	0.00%	1,136,649.00	0.00%	1,136,649.00
7. Other Grants (excluding Transfers of Indirect Costs)	7100-7290 7600	1,130,100.00	0.00%	1,130,100.00	0.00%	1,130,100.00
8. Other Grants - Transfers of Indirect Costs	7100-7290	(14,130,180.00)	0.00%	(14,130,180.00)	0.00%	(14,130,180.00)
9. Other Financing Uses						
a. Transfers Out	7600-7600	540,000.00	0.00%	540,000.00	0.00%	540,000.00
b. Other - Uses	7600-7600	0.00	0.00%		0.00%	
10. Other Adjustments (Excluded in Section F below)	7600-7600			(1,736,363.00)		(1,736,363.00)
11. Total (Sum lines B1 through B11)		318,154,122.27	(2.80%)	329,723,640.51	3.63%	335,829,960.51
C. NET INCREASE (DECREASE) IN FUND BALANCE		288,566,666.62		(12,712,309.51)		(12,712,309.51)

How are the funds spent in Rialto USD?



75% Payroll Expense (\$403M)



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



7% Supplies (\$37M)

3% Other Expenses (\$21M)



MYP Comprehensive Look-Salaries

Two type 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	12,997	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	\$ 49,709,527.88	\$ 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

MYP Comprehensive Look- Certificated Salaries



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



MYP Comprehensive Look- Position Control

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	TEACHE1318	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	TEACHE1319	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	TEACHE1320	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	TEACHE1321	ELEMENTARY TEACHER (TK)	1CE184	A	11	01-0000-0-1110-1000-1110-230-0541	100.000	91,617.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHE1322	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	TEACHE1323	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	TEACHE1324	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	TEACHE1326	ELEMENTARY TEACHER (DU)	1CE184	D	2	01-0012-0-4763-1000-1110-250-0545	100.000	80,030.00	7/1/2025	
2026	XXX-XX-XXXX	XXXXX, XXXXX	TEACHE1327	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	TEACHE1328	ELEMENTARY TEACHER (TK)	1CE184	C	4	01-0000-0-1110-1000-1110-230-0541	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 Fy	Position Rn	Position T	Position Gnd	Position Fnc	Position Scl	Position Mnt	Position Dftr	Position Acct	Position Salary	Start Date	End Date
2026	** Vacant **	LOKRM07	LOKER ROOM ATTENDANT	21	0000	0	1134	1000	2130	430	0000	0000	15,981.44	11/1/2025		
2026	** Vacant **	LOKRM01	LOKER ROOM ATTENDANT	21	0000	0	1134	1000	2130	400	0000	0000	11,960.01	7/1/2025		
2026	** Vacant **	LOKRM03	LOKER ROOM ATTENDANT	21	0000	0	1134	1000	2130	410	0000	1000	11,960.01	7/1/2025		
2026	** Vacant **	LOKRM04	LOKER ROOM ATTENDANT	21	0000	0	1134	1000	2130	410	0000	1000	11,960.01	7/1/2025		
2026	** Vacant **	PARAB001	PARAPROFESSIONAL - BILINGUAL/BIUTERATE	21	0012	0	2760	1130	2130	25	0000	1000	14,299.23	7/1/2025		
2026	** Vacant **	PARAB003	PARAPROFESSIONAL - BILINGUAL/BIUTERATE	21	0012	0	2760	1000	2130	15	0000	1000	14,299.23	7/1/2025		
2026	** Vacant **	PARAB006	PARAPROFESSIONAL - BILINGUAL/BIUTERATE	21	0012	0	2760	1000	2130	25	0000	1000	14,299.23	7/1/2025		
2026	** Vacant **	PARAB012	PARAPROFESSIONAL - BILINGUAL/BIUTERATE	21	0012	0	2760	1000	2130	25	0000	1000	14,299.23	7/1/2025		
2026	** Vacant **	PARAB001	PARAPROFESSIONAL - BILINGUAL/BIUTERATE	21	0012	0	2760	1000	2130	410	0000	1000	14,299.23	7/1/2025		
2026	** Vacant **	PARAB003	PARAPROFESSIONAL - BILINGUAL/BIUTERATE	21	0012	0	2760	1000	2130	410	0000	1000	14,299.23	7/1/2025		
2026	** Vacant **	PARAB007	PARAPROFESSIONAL - BILINGUAL/BIUTERATE	21	0012	0	2760	1000	2130	410	0000	1000	14,299.23	7/1/2025		
2026	** Vacant **	PARAB007	PARAPROFESSIONAL - BILINGUAL/BIUTERATE	21	0012	0	2760	1000	2130	410	0000	1000	14,299.23	7/1/2025		
2026	** Vacant **	PARAB007	PARAPROFESSIONAL - BILINGUAL/BIUTERATE	21	0012	0	2760	1130	2130	510	0000	1000	14,299.23	7/1/2025		
2026	** Vacant **	PARAB010	PARAPROFESSIONAL - BILINGUAL/BIUTERATE (MINT CLASS)	21	0012	0	2760	1130	2130	200	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB001	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	100	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB002	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB003	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MODERN TO ENGLISH (MINT CLASS)	21	0012	0	2760	1130	2130	80	0000	1000	15,300.00	7/1/2025		
2026	** Vacant **	PARAB004	PARAPROFESSIONAL - MOD													

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	14,367,823.30
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 EE Plan Contribution \$21,461/EE
Classified EE 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 INTERFUND	(50,000.00)
5200	TRAVEL & CONF (RUSD EMPLOYEES)	545,095.38	5751	POSTAGE CHARGES INTERFUND	(7,800.00)
5205	EMPLOYEE FIRST AID	3,000.00	5752	PRINT CHARGES INTERFUND	(21,050.00)
5210	MILEAGE	28,806.00	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	150,517.51	5810	CONTRACTED SERVICES	4,857,730.34
5450	OTHER INSURANCE	3,314,826.00	5814	NPS TUITION & XPOT	207.00
5453	AR 218 PAYMENTS	1,922,724.57	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/RAY/OTHER	250.00
5560	WASTE DISPOSAL	479,123.00	5861	FINGERPRINTS	65,000.00
5565	HAZARDOUS WASTE DISPOSAL	20,300.00	5862	EMPLOYEE PHYSICAL	60,000.00
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	2,885,066.00
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

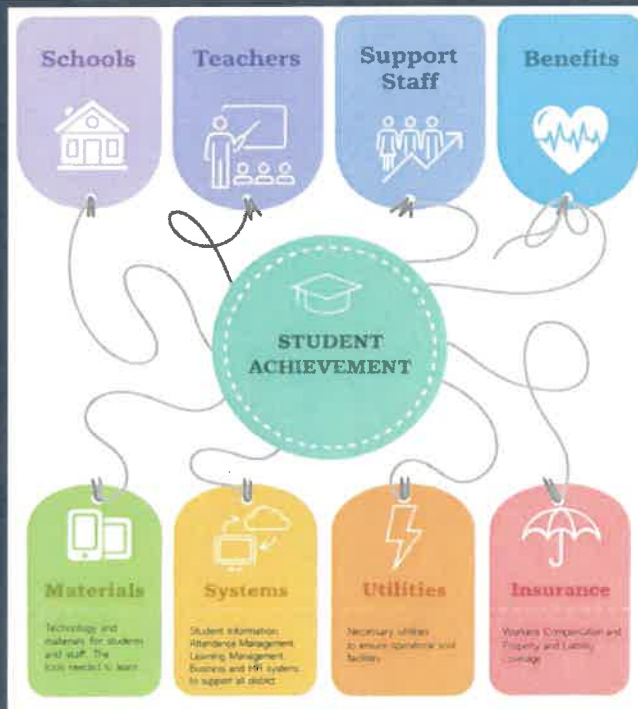
Object	Object Description	Revised Budget
7130	STATE SPECIAL SCHOOLS	25,000.00
7142	LCFF TRANSFER	100,000.00
7310	INDIRECT COSTS INTERPROGRAM	(9,445,582.89)
7350	INDIRECT COSTS - INTERFUND	(1,004,055.42)
7438	OTHR DEBT SVC - INTEREST	157,935.00
7439	OTHR DEBT SVC - PRINCIPLE	847,167.00
7611	FROM GEN FUND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

Steps



MYP Comprehensive Look- 2nd Interim Update MYP

As of 1/20/26 DESCRIPTION	2025-2026		
	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	26,076,179	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	16,888,566	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	1,389,431		1,389,431
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 DESCRIPTION	2026-2027		
	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	25,076,179	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	260,761,589	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	(1,850,000)	1,850,000
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 DESCRIPTION	2027-2028		
	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 DESCRIPTION	2028-2029		
	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?