PLANNING FOR OUR FUTURE:

The Multi-Year Projection (MYP)

Presented by:
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Chief Business Officer
February 19, 2026



MESSAGES FROM THE FIELD



"The multiyear projection is one of the most critical working documents the school business office produces" Frontline Education

"The fiscal message is clear: Budgeting in California is no longer about steady-state projections but about anticipating volatility" Budgeting for Uncertainty by Dr. Helio Brasil

"Districts must build budgets that extend beyond a single year, using conservative assumptions about revenue and enrollment." Budgeting for Uncertainty by Dr. Helio Brasil

WHY DO WE PROJECT?

- **The Big Picture:**
  - A school budget is a living document. We don't just plan for today; we plan for three years at a time.
- **The Legal "Why":**
  - AB 1200: This law requires school districts to prove to the County Office of Education that they are fiscally solvent.
- **The Strategy:**
  - Combining California's economic forecasts with our unique local data to create a reliable and thoughtful three-year roadmap for our District.
- **The Goal:**
  - To ensure every student has the resources they need, not just this fiscal year, but until they graduate. If we see a "pothole" appearing in our future, we start steering now so the ride stays smooth for our students.




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WHERE IS THE MYP?



- **The MYP is included as part of every:**
  - 1st Interim (December)
  - 2nd Interim (March)
  - Estimated Actuals/Budget (June)

Bellflower Unified
Los Angeles County

2025-26 First Interim
General Fund
Multiyear Projections
Unrestricted

19 64303 0000000
Form MYPI
G81ZRNMJ1X(2025-26)

Description	Object Codes	Projected Year Totals (Form 01I) (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	142,517,157.00	.75%	143,585,680.00	1.32%	145,479,460.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,714,863.00	(.08%)	3,712,041.00	0.00%	3,712,041.00
4. Other Local Revenues	8600-8799	5,504,728.00	0.00%	5,504,728.00	0.00%	5,504,728.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(39,682,506.00)	(.53%)	(39,470,556.00)	1.73%	(40,152,720.00)
6. Total (Sum lines A1 thru A5c)		112,054,242.00	1.14%	113,331,893.00	1.07%	114,543,509.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,611,476.00		58,634,534.00
b. Step & Column Adjustment				298,058.00		293,173.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,275,000.00)		(1,275,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,611,476.00	(1.64%)	58,634,534.00	(1.67%)	57,652,707.00
2. Classified Salaries						
a. Base Salaries				17,015,032.00		17,600,107.00
b. Step & Column Adjustment				85,075.00		88,001.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				500,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,015,032.00	3.44%	17,600,107.00	.50%	17,688,108.00
3. Employee Benefits	3000-3999	33,867,103.00	.68%	34,097,611.00	(.22%)	34,024,246.00
4. Books and Supplies	4000-4999	3,266,991.00	(10.71%)	2,916,991.00	(5.14%)	2,766,991.00
5. Services and Other Operating Expenditures	5000-5999	18,124,538.00	(22.35%)	14,074,538.00	(3.56%)	13,573,738.00
6. Capital Outlay	6000-6999	21,297,200.00	(65.74%)	7,297,200.00	(82.22%)	1,297,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,000.00	0.00%	75,000.00	0.00%	75,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,302,531.00)	(4.54%)	(3,152,531.00)	0.00%	(3,152,531.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		149,954,809.00	(12.28%)	131,543,450.00	(5.79%)	123,925,459.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(37,900,567.00)		(18,211,557.00)		(9,381,950.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		86,339,021.20		48,438,454.20		30,226,897.20
2. Ending Fund Balance (Sum lines C and D1)		48,438,454.20		30,226,897.20		20,844,947.20
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,425,275.36		2,425,275.36		2,425,275.36
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	35,000,000.00		20,000,000.00		10,000,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

SACS Financial Reporting Software - SACS V14
File: MYPI, Version 8

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MYP UNRESTRICTED: REVENUE

Unrestricted Revenue:

Funding	Source
Local Control Funding Formula (LCFF)	Based on Student attendance and population
Other State Revenue	Lottery Funds; Transportation Funds; Mandate Cost Fund
Local Revenues	Interest; Use of Facilities; Miscellaneous
Contributions	Unrestricted revenue transferred to restricted revenue for funding of the Special Education contribution and the 3% Routine Restricted Maintenance Requirement

Bellflower Unified
Los Angeles County

2025-26 First Interim
General Fund
Multiyear Projections
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Description	Object Codes	Projected Year Totals (Form 01I) (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	142,517,157.00	.75%	143,585,680.00	1.32%	145,479,460.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,714,863.00	(.08%)	3,712,041.00	0.00%	3,712,041.00
4. Other Local Revenues	8600-8799	5,504,728.00	0.00%	5,504,728.00	0.00%	5,504,728.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(39,682,506.00)	(.53%)	(39,470,556.00)	1.73%	(40,152,720.00)
6. Total (Sum lines A1 thru A5c)		112,054,242.00	1.14%	113,331,893.00	1.07%	114,543,509.00

Unrestricted Expenditures:

Expenditure	Description (Examples Include..)
Certificated Salaries	Salaries for positions such as classroom teachers, certificated instructional staff, counselors, principals and certificated administrators
Classified Salaries	Salaries for instructional aides, clerical staff, custodians, fiscal and human resources staff and classified management
Employee Benefits	Health and Welfare costs, employee retirement, social security, unemployment insurance, worker's compensation for employee salaries above
Books and Supplies	Textbooks, software, supplies, computers, and more
Services and Other Operating Expenditures	Vendor contracts, utilities, travel and conferences, insurance premiums
Capital Outlay	Construction, equipment purchases (over $10,000), Site improvements
Other Outgo	Indirect Costs

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,611,476.00		58,634,534.00
b. Step & Column Adjustment				298,058.00		293,173.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,275,000.00)		(1,275,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,611,476.00	(1.64%)	58,634,534.00	(1.67%)	57,652,707.00
2. Classified Salaries						
a. Base Salaries				17,015,032.00		17,600,107.00
b. Step & Column Adjustment				85,075.00		88,001.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				500,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,015,032.00	3.44%	17,600,107.00	.50%	17,688,108.00
3. Employee Benefits	3000-3999	33,867,103.00	.68%	34,097,611.00	(.22%)	34,024,246.00
4. Books and Supplies	4000-4999	3,266,991.00	(10.71%)	2,916,991.00	(5.14%)	2,766,991.00
5. Services and Other Operating Expenditures	5000-5999	18,124,538.00	(22.35%)	14,074,538.00	(3.56%)	13,573,738.00
6. Capital Outlay	6000-6999	21,297,200.00	(65.74%)	7,297,200.00	(82.22%)	1,297,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,000.00	0.00%	75,000.00	0.00%	75,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,302,531.00)	(4.54%)	(3,152,531.00)	0.00%	(3,152,531.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		149,954,809.00	(12.28%)	131,543,450.00	(5.79%)	123,925,459.00

MYP UNRESTRICTED: EXPENDITURES


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MYP UNRESTRICTED: FUND BALANCE

Fund Balance:

Title	Description
Net Increase (Decrease) Fund Balance	Revenue-Expenditures=Fund Balance
Beginning/Ending Fund Balance	Beg Fund Balance + Net Increase/(Decrease)=Ending Fund Balance
Nonspendable	Inventory; Prepaid Items; Revolving Cash
Committed	Board Adopted Commitments
Reserve for Economic Uncertainties	Required to be 3% of General Fund Expenditures
Unassigned/Unappropriated	Unassigned Balance

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(37,900,567.00)		(18,211,557.00)		(9,381,950.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		86,339,021.20		48,438,454.20		30,226,897.20
2. Ending Fund Balance (Sum lines C and D1)		48,438,454.20		30,226,897.20		20,844,947.20
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,425,275.36		2,425,275.36		2,425,275.36
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	35,000,000.00		20,000,000.00		10,000,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	7,301,420.00		6,488,291.00		6,213,823.00
2. Unassigned/Unappropriated	9790	3,711,758.84		1,313,330.84		2,205,848.84

MYP RESTRICTED: REVENUE

Restricted Revenue:

Funding	Source
Local Control Funding Formula (LCFF)	Based on Student attendance and population
Federal Revenues	Title I, II, III, IV; Special Education; Carl. D. Perkins CTE, and more
Other State Revenues	After School Education and Safety (ACES); Educator Effectiveness; Restricted Lottery; CTE; Special Education; Expanded Learning Opportunity Program and more
Other Local Revenues	Donations; Local grants
Contributions	Unrestricted revenue transferred from unrestricted revenue for funding of the Special Education contribution and the 3% Routine Restricted Maintenance Requirement

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(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	637,416.00	0.00%	637,416.00	0.00%	637,416.00
2. Federal Revenues	8100-8299	7,823,065.00	(1.33%)	7,718,741.00	.13%	7,729,102.00
3. Other State Revenues	8300-8599	34,955,153.00	(10.37%)	31,330,932.00	.02%	31,337,201.00
4. Other Local Revenues	8600-8799	4,520,059.00	(85.76%)	643,460.00	0.00%	643,459.00
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	39,682,506.00	(.53%)	39,470,556.00	1.73%	40,152,720.00
6. Total (Sum lines A1 thru A5c)		87,618,199.00	(8.92%)	79,801,105.00	.88%	80,499,898.00


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Restricted Expenditures (In alignment with resource guidelines):

Expenditure	Description (Examples Include..)
Certificated Salaries	Salaries for positions such as classroom teachers, certificated instructional staff, counselors, principals and certificated administrators
Classified Salaries	Salaries for instructional aides, clerical staff, custodians, fiscal and human resources staff and classified management
Employee Benefits	Health and Welfare costs, employee retirement, social security, unemployment insurance, worker's compensation for employee salaries above
Books and Supplies	Textbooks, software, supplies, computers, and more
Services and Other Operating Expenditures	Vendor contracts, utilities, travel and conferences, insurance premiums
Capital Outlay	Construction, equipment purchases (over $10,000), Site improvements
Other Outgo	Indirect Costs

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,690,114.00		21,466,338.00
b. Step & Column Adjustment				216,901.00		214,663.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(440,677.00)		(1,323,732.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,690,114.00	(1.03%)	21,466,338.00	(5.17%)	20,357,269.00
2. Classified Salaries						
a. Base Salaries				10,155,238.00		9,278,514.00
b. Step & Column Adjustment				50,776.00		46,392.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(927,500.00)		(65,847.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,155,238.00	(8.63%)	9,278,514.00	(.21%)	9,259,059.00
3. Employee Benefits	3000-3999	19,375,467.00	.77%	19,525,177.00	0.00%	19,524,645.00
4. Books and Supplies	4000-4999	7,615,974.00	(34.36%)	4,999,152.00	(.68%)	4,965,017.00
5. Services and Other Operating Expenditures	5000-5999	28,334,484.00	(7.26%)	26,277,462.00	(1.51%)	25,881,063.00
6. Capital Outlay	6000-6999	3,248,468.00	(87.89%)	393,500.00	0.00%	393,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,006,086.00	(7.10%)	2,792,744.00	1.03%	2,821,400.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		93,425,831.00	(9.30%)	84,732,887.00	(1.81%)	83,201,953.00

MYP RESTRICTED: EXPENDITURES

MYP RESTRICTED: FUND BALANCE

Fund Balance:

Title	Description
Net Increase (Decrease) Fund Balance	Revenue-Expenditures=Fund Balance
Beginning/Ending Fund Balance	Beg Fund Balance + Net Increase/(Decrease)=Ending Fund Balance
Restricted	Inventory; Prepaid Items; Revolving Cash

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,807,632.00)		(4,931,782.00)		(2,702,055.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		39,533,766.79		33,726,134.79		28,794,352.79
2. Ending Fund Balance (Sum lines C and D1)		33,726,134.79		28,794,352.79		26,092,297.79
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	33,726,134.79		28,794,352.79		26,092,297.79
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,726,134.79		28,794,352.79		26,092,297.79

- **Federal Resources (examples):**
  - Title I: Support Students from low-income families to ensure all students meet academic standards
  - Title II: Professional Development and Recruitment
  - Title III: Earmarked for students whose primary language is not English
  - Title IV: Well rounded education, technology and safe and health student
  - Special Education: Education of students with disabilities
- **State Resources (examples):**
  - Expanded Learning Opportunity Program: Comprehensive out of school time care
  - Arts and Music in School: Arts education in schools 80% must be used for staffing 20% can be used for support, unless a waiver is secured
  - Special Education: Education of Students with Disabilities
  - Lottery: Restricted lottery must be used for instructional materials
  - California Technical Education Incentive Grant: CTE programs

*Because restricted resources are earmarked for specific purposes, the General Fund is categorized into unrestricted and restricted components to ensure clear tracking and compliance.

RESTRICTED RESOURCE REQUIREMENTS*




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THANK YOU

