

## **TwinRivers**

UNIFIED SCHOOL DISTRICT

# **2023-24**

# **ADOPTED BUDGET**

**Adopted June 20, 2023**



## **Fiscal Services**

5115 Dudley Blvd.  
McClellan, CA 95652

Sacramento County  
[www.TRUSD.net](http://www.TRUSD.net)

**OUR MISSION:**  
**TO INSPIRE EACH STUDENT TO EXTRAORDINARY ACHIEVEMENT EVERY DAY**



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# **EXECUTIVE SUMMARY**



DISTRICT BOARD MEMBERS AND CABINET ADMINISTRATION

**BOARD OF TRUSTEES**

JULY 2023



**Michelle Rivas**

*President (term ends June 2026)*



**Michael Baker**

*Vice President (term ends June 2024)*



**Christine Jefferson**

*Clerk (term ends June 2024)*



**Stacey Bastian**

*Member (term ends June 2026)*



**Basim Elkarra**

*Member (term ends June 2024)*



**Linda Fowler, J.D.**

*Member (term ends June 2024)*



**Rebecca Sandoval**

*Member (term ends June 2026)*

**EXECUTIVE CABINET**

**ADMINISTRATION**

JULY 2023

**Steven Martinez, Ed.D.**

*Superintendent*

**Ryan DiGiulio**

*Chief Business Official*

*Administrative Services*

**Gina Carreón**

*Chief Human Resources Official*

*Human Resources*

**Lori Grace, Ed.D.**

*Associate Superintendent*

*School Leadership*

## EXECUTIVE SUMMARY

### MEET OUR BOARD MEMBERS



#### **Michelle Rivas — President**

Area Two (West Foothill Farms and North Highlands)

A product of our local schools, Michelle Rivas attended Frontier Elementary and graduated from Foothill High School. Trustee Rivas has been involved in public education for over 15 years, as a parent volunteer as well as an elected member of our local school boards. She served on the Rio Linda Union School District Board of Trustees from 2005-2008 and the Twin Rivers Unified School District Board of Trustees from 2008-2012. She received the Masters in Governance Award from the California School Boards Association in 2012. Trustee Rivas also serves on the Sacramento County Public Health Advisory Board, North Highlands/Foothill Farms Community Planning Advisory Council and the Sunrise Recreation and Park District Advisory Board. She is also involved in Neighborhood Watch. She has been recognized by then Pro Tem Senator Darrell Steinberg as well as the Sacramento City Council for her commitment to public education. In addition to her community work, she has over 20 years of government relations experience and currently serves as Vice President, Center for Advocacy for a statewide healthcare association.



#### **Michael Baker — Vice President**

Area One (Old Foothill Farms and North Highlands)

Michael Baker and his wife grew up in Twin Rivers Unified schools where their two children now attend. Trustee Baker has lived in the community for 41 years and is a graduate of Foothill High School where he was active in student leadership and JROTC. He is the Director of Compliance and Strategy for an emergency medical agency in northern California. Trustee Baker serves as the President of the Old Foothill Farms Neighborhood Association, Vice President of the Foothill High School Alumni Association and Chairman on the Foothill High School Hall of Fame Committee. Trustee Baker is a proud alumnus of Foothill High where his son now attends. First elected to the Twin Rivers School Board in 2012, Trustee Baker felt the need to serve in the district and community that helped raise him. Trustee Baker had been a boys and girls basketball coach at Foothill for over 10 years. In his spare time Trustee Baker enjoys racquetball and golf.

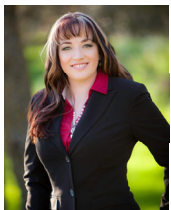


#### **Christine Jefferson — Board Clerk**

Area Three (Del Paso Heights, McClellan Park, North Highlands)

Christine Jefferson is a lifelong resident of Sacramento and was raised in Del Paso Heights. Trustee Jefferson, her mother, father and daughter graduated from Grant Union High School. Trustee Jefferson worked in the Audio Visual Department in Grant Joint Union High School District/Twin Rivers Unified for 37 years. Trustee Jefferson retired from Twin Rivers Unified School District/Grant Joint Union High School District. Trustee Jefferson served as Chief Job Steward for her union. She was also one of two District mediators for classified and certificated employees.

Trustee Jefferson has spent many decades working and serving in the Del Paso Heights community. She served as secretary on the Grant Little League. She served two terms as a cheerleader coach to many students at Grant Union High School. She served on the UCAN Board helping to promote students going to college. Trustee Jefferson has also volunteered for over 20 years at the TLC Soup Kitchen helping to feed the community. Along with her husband, Trustee Jefferson helped to form the Del Paso Heights Community Association. She has been an advocate for a host of parents dealing with IEPs. Trustee Jefferson served alongside her husband as a volunteer chaplain at Folsom State Prison for two years. Trustee Jefferson is a photographer and is best known to her community as the "picture lady" - she has taken thousands of pictures and shared them for free with her community. Trustee Jefferson is very connected to her community. She is a community activist for civil rights and education.



#### **Stacey Bastian**

Area Four (Elverta and Rio Linda)

Stacey Bastian, Twin Rivers newest Trustee, has been very involved in local services and community organizations even prior to her role on the Twin Rivers Board, including serving in the position of Vice Chair of the Rio Linda Elverta Recreation and Parks District. She was instrumental in saving one of the neighborhood schools, coordinating meetings with parents and acting as a voice for the community. She has a history of working closely with our District, serving on the 7-11 Committee to assist in making decision on the sale of unused District property in order to generate revenue. She has also served on the PTA at Westside Elementary School and volunteered for numerous events at Rio Linda High School. She was appointed in the role of Trustee representing Area 4 during the 2021-2022 school year and was elected to the position in June 2022. In addition to her proven record of public service, Trustee Bastian is committed to ensuring students at school are loved and supported.





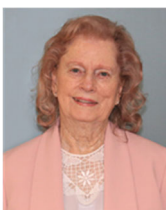
## EXECUTIVE SUMMARY



### **Basim Elkarra**

Area Five (North Natomas and Robla)

Basim Elkarra and his wife live in Regency Park with their four children. Trustee Elkarra has served on numerous committees in the greater Sacramento area and is currently on the School Site Council at Regency Park Elementary. For more than a decade, Trustee Elkarra has worked as a nonprofit executive and consultant. He founded a youth leadership program at the California State Capitol that has graduated over 500 high school students. Trustee Elkarra also organizes an annual college and career fair out of California State University, Sacramento. He consulted for the Commission on Peace Officers Standards and Training (POST) and has trained law enforcement agencies throughout the Sacramento Valley. In 2015, the Sacramento City Council appointed Trustee Elkarra to the Community Police Commission. He holds a bachelor's degree from UC Berkeley. Trustee Elkarra is a Senior Fellow with the American Leadership Forum and the Nehemiah Emerging Leaders Program.



### **Linda Fowler, J.D.**

Area Seven (Arden Fair, Woodlake and Old North Sacramento)

Linda Fowler served over 25 years as a former Civil Rights Investigative Auditor with the Office of Attorney General, Department of Justice, and as a Compliance Officer with the California Gambling Control Commission. She was elected in 1971 to the former North Sacramento Elementary School District Board of Trustees and served on that board until she was elected to the Twin Rivers Board in 2008 when the district was newly unified. Trustee Fowler majored in Business Administration and has a Law Degree. She received a Masters in Governance from the California School Board Association and also has been board president three times during her tenure since the Twin Rivers' district was unified.

Trustee Fowler has received honors for her work in education, including former Assemblyman Darrell Steinberg's Legislature 2002 Woman of the Year; Sacramento County Board of Supervisors' Human Rights Award in Education; and the Distinguished Award for Dedication to Education from State Superintendent of Public Instruction, Jack O'Connell, California Department of Education. In addition to raising her own children, Trustee Fowler opened her home to several homeless children, never accepted financial assistance for them and has always kept focused on education for all children. She formerly owned a mid-size commercial printing and graphics company and generously sponsored education programs in area school districts.



### **Rebecca Sandoval**

Area Six (Dos Rios, Gardenland, Northgate and South Natomas)

Rebecca Sandoval is a lifelong resident of Sacramento and was raised in the Gardenland and Northgate communities. Trustee Sandoval and her daughter both attended Twin Rivers schools, and she currently has two grandchildren enrolled in the district. Trustee Sandoval received her Associate of Arts Degree from Sacramento City College and retired after 3 decades of public service with the State of California. She has served for six years as Trustee of Area 6 on the Twin Rivers Unified School District Board, as vice-president for one term and President for two terms. She is an elected delegate for the California School Board Association and has received her Masters in Governance, providing her the knowledge needed to be a more effective & efficient school board member. She has sat on various policy drafting district committees, working alongside community leaders, law enforcement and educators on matters that are governed by the California Education Code.

Trustee Sandoval is very connected to the community she represents on the Board. She has collaborated in many efforts working for social justice in the greater Sacramento area and has most recently been recognized by the League of United Latin American Citizens (LULAC) and the City of Sacramento for her role as a community activist in civil rights and education. Trustee Sandoval is proud of the many positive changes that have occurred since the early days of the Twin Rivers Unified School District and is dedicated to continuing district progress, ensuring equity and access for all students and doing everything possible to create a climate of excellence. She continues to value diversity, welcome the input of students, parents, staff, businesses and the community, and remain fiercely focused on the needs of all the children of our district.

## EXECUTIVE SUMMARY

### ASBO MERITORIOUS BUDGET AWARD

The Association of School Business Officials (ASBO) International awarded its Meritorious Budget Award to Twin Rivers Unified School District for its 2022-23 Annual Budget. The District is very proud to have received this prestigious award on its first year of submission (2010-11 budget) and every year since. The current award certificate is shown on the following page.

Receiving this award is recognition that the District has met the highest standards of excellence in school district budgeting as adopted by ASBO International.

ASBO International requires that the budget document be technically well prepared, easy to read, that information flows in a logical sequence, narratives are clear and understandable and that the document is free of spelling and grammatical error. In addition, there are many specific requirements of information to be included in the document, section by section. The District believes that this budget document, which will be submitted to ASBO International for review, will also conform to these high standards.

*Twin Rivers Unified School District Budget Team  
receives recognition for the 2022-23 Meritorious Budget Award.*



*Pictured back row left to right: Anny Cha, Nataliya Linevich, Paoyee Lee, Xochitl Saavedra, Teresa Garcia, Jillmee Cha, Xue Her; and front row left to right: Heather Brown, Kate Ingersoll and Leslie Adlesperger; Not pictured: Janelle Bosick, Jennifer Brown, Bonnie Crofts, and Christopher Perez.*





This Meritorious Budget Award is presented to

## TWIN RIVERS UNIFIED SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022–2023.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'Will Sutter'.

William A. Sutter  
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

David J. Lewis  
Executive Director

## EXECUTIVE SUMMARY

### EXECUTIVE SUMMARY

#### DISTRICT DESCRIPTION

It is the **Mission** of Twin Rivers Unified School District, “to inspire each student to extraordinary achievement every day” through the Vision of “an unwavering focus on powerful and engaging learning experiences that prepare students for college, career, and life success.” As a means to achieve this, the District is committed to the following seven Core Beliefs and three Focus Areas:

#### Core Beliefs

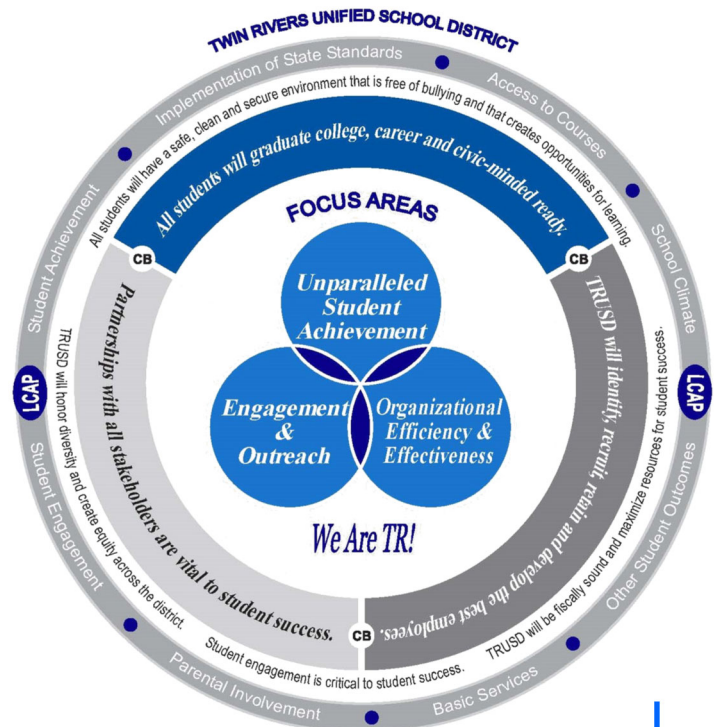
1. All students will graduate college, career and civic-minded ready.
2. All students will have a safe, clean and secure environment that is free of bullying and that creates opportunities for learning.
3. Student engagement is critical to student success.
4. Partnerships with all stakeholders are vital to student success.
5. Twin Rivers Unified School District will be fiscally sound and maximize resources for student success.
6. Twin Rivers Unified School District will honor diversity and create equity across the district.
7. Twin Rivers Unified School District will identify, recruit, retain and develop the best employees.

#### Focus Areas

1. Unparalleled Student Achievement
2. Engagement and Outreach
3. Organizational Efficiency and Effectiveness

#### LCAP Goals

1. Increase Academic Achievement and Decrease Disproportionalities
2. Ensure all Students Graduate College and Career Ready
3. Improve Culture and Climate through Increased Student Engagement
4. Increase Parent Engagement
5. Provide Facilities that are Clean, Safe and Conducive to Student Learning
6. Increase Academic Achievement for Students with Disabilities





## EXECUTIVE SUMMARY

The District encompasses The 82 square miles in northern Sacramento County. It is positioned in the center of an ethnically and economically diverse region characterized by a mix of suburban development and light industry. To enhance enrollment, the District has adopted key initiatives to increase student achievement, engagement, and the overall student academic experience. Some of these initiatives includes increasing resources into the classroom; enhance staffing; implement enriched curriculum; develop signature programs to help students succeed; provide career California partnership academies; and provide career technical educational pathways. Most districts in California are declining in enrollment. Twin Rivers Unified School District grew by 202 students in 2022-23 due to a new housing development area and an additional two months of birthday dates for transitional kindergarten (TK) students. The District anticipates to grow another 147 students in 2023-24 for the same reasons. The District's 3,000 plus staff members serve over 27,000 students in preschool through adult education. This education comes in a wide variety of delivery models and locations. The District is comprised of 44 schools, including 27 elementary schools, five middle schools, four comprehensive high schools, eight charter sites (three charter schools), adult education program, one K-12 independent study school, two continuation high schools and one special education school.

### BUDGET DEVELOPMENT

Preparation of this budget began in October with enrollment and then staff projections. In January, staffing projections are re-evaluated based on the release of the Governor's proposed budget for the State of California for the upcoming year, which includes funding for schools. The Governor submits the Governor's revised budget to the Legislature in May (May Revise) with the final adopted budget to be approved prior to July 1st. Twin Rivers Unified School District, like most school districts in California, is dependent upon the State for much of its revenue each year. The District's Adopted Budget revenue projection is developed based on the State Budget, along with the District's student enrollment projection for the budget year.

The District's Budget Advisory Committee has worked since December with the development of this budget. The committee (which includes parents, teachers, classified staff, principals, and administrators) evaluates programs and processes in light of the current financial situation. In lean years, the committee faces the unenviable task of recommending budget reductions in order to achieve a balanced budget (as required by law). In years when cuts are not needed, the committee may make recommendations for program enhancements. The current budget's significant changes include: annual step and column increases for all eligible employees, 5% salary increase and 1.63% PERS increase. The significant change in staffing is an increase of paraprofessionals for transitional kindergarten classes, increase in instructional coaches, and an increase in classroom teachers due to increased enrollment.

Summary Staffing and Expenditure Changes				
	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Staffing (Full Time Equivalents)</b>	3,027.52	3,088.95	61.43	2.0%
<b>General Fund Expenditures</b>				
<b>Unrestricted</b>	\$259,671,814	\$326,076,539	\$66,404,725	25.57%
<b>Restricted</b>	\$246,632,191	\$202,173,275	-\$44,458,916	-18.0%
<b>Total</b>	\$506,304,005	\$528,249,814	\$21,945,809	4.3%

School staff and school site councils have worked together to prepare their individual site budgets. The site budgets reflect allocations of unrestricted monies given on a per student basis, as well as special purpose appropriations from state and federal agencies. The District's final budget, according to State law, is adopted prior to July 1st. (The District's fiscal year is from July 1st to June 30th.) However, the budget is modified many times thereafter. Adoption of the State budget and the closing of the district books for the prior year, both of which usually occur in the summer months, provide additional information that causes the budget to be modified. Throughout the school year, the budget is monitored closely and continues to be adjusted.

## EXECUTIVE SUMMARY

There have been no significant changes in the District's budget policies or development process from prior years.

### ACCOUNTING BY FUND

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. We have eleven (11) funds, which are described below.

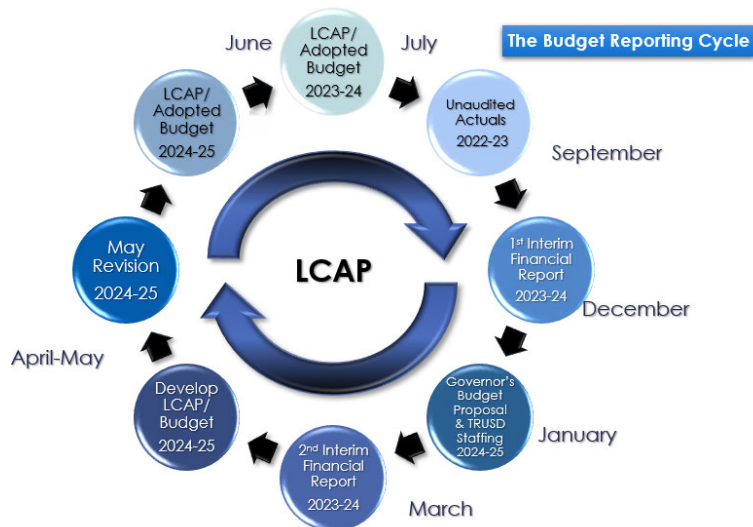
The **General Fund** is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The District's General Fund is used to account for the day-to-day operations of the District. The salaries of our teachers, classroom aides, administrators, custodians, office managers and clerks, librarians, counselors, maintenance workers, district administrators and clerical support staff, and other certificated and classified staff are accounted for in the general fund. Our textbooks, other books and supplies, utility costs, repair costs, consulting services, and equipment costs are also paid out of the General Fund.

The District's General Fund is divided into two sections: unrestricted funds and restricted funds. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes prescribed by the funding agency. The state and federal governments provide such funding for many special programs or projects. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are, in some cases, provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

Unrestricted funds are monies received that are not restricted in their use. The District can spend unrestricted monies on whatever programs it chooses. Examples of unrestricted funds include property tax collections, state aid through the Revenue Limit, and rental and lease income.

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains six Special Revenue Funds:

- The **Student Activity Special Revenue Fund** is used to account for associated student body (ASB) financial activities in accordance with the provisions of GASB Statement 84. The Budget will be generated at year end based on the actuals reported in the ASB financial system.
- The **Adult Education Fund** is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.
- The **Child Development Fund** is used to account separately for federal, state, and local revenues to operate child development programs. All monies received by the District for, or from, the operation of child development services are deposited into this fund. The monies may be used only for expenditures for the operation of child development programs.



## EXECUTIVE SUMMARY

- The **Cafeteria Fund** is used to account for federal, state and local revenue to operate the nutrition services program. The purpose of the nutrition services program is to provide nutritious, attractive meals to the students. The District participates in the National School Lunch program and the Especially Needy Breakfast program.
- The **Deferred Maintenance Fund** generates its revenue from interest earnings, the State Deferred Maintenance allowance and the District contribution. Expenditures in this fund are for major repairs or replacement under a State approved Deferred Maintenance Plan.
- The **Special Reserve Fund for Post-Employment Benefits** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund and then expended.

The **Capital Project Funds** are used to account for resources used for the acquisition and/or construction of capital facilities by the District. The District maintains four Capital Project Funds:

- The **Building Fund** is used to account for the proceeds and expenditures from the sale of the bonds and the purchase of Certificates of Participation (COP). Expenditures in this fund are for the transfer out to the General Fund of the available, unused COP repayment funds (COP 2007 is paid off).
- The **Capital Facilities Fund – Developer Fees** is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.
- The **County School Facilities Fund** is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.
- The **Special Reserve Capital Outlay Fund** is used to account for the accumulation of general fund monies for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes. The fund is currently being utilized to hold two (2) Qualified Zone Academy Bonds (QZAB) repayment accounts and to record the proceeds from public agencies that have entered into Memorandums of Understanding with the District to provide funding for specific projects.

### GENERAL FUND – BUDGET ASSUMPTIONS

The General Fund expenditures are greater than revenues by \$6.2 million. The deficit spending is all in the restricted programs using one-time carryover funds of \$10.2 million. The District has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10 of the general fund expenditures and other financing sources (\$52.8 million).

The District does not have a structural deficit in either of the projection years. The 2024-25 deficit is from the use of one-time carryover funds and facility projects. Please see multiyear projections for additional information on subsequent budget years.

**Local Control and Accountability Plan (LCAP)** The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control and ensures that student needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted

## EXECUTIVE SUMMARY

template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With the District's high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with the District's LCAP.

**Reserve Cap Triggered** The school district reserve cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget and continues for 2023-24. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers utilizes Board Policy 3100 Budget and committed reserves for specific purposes by a Resolution adopted by the Board.

**One-Time Savings** One-time savings along with additional positions continue with the use of COVID and Block Grant funds. Some position reductions and loss of savings occur in the following two years with the majority occurring in 2026-27 and 2027-28. The 2023-24 budget includes \$13.5 million in positions and \$3.8 million in services to be eliminated and/or shifted to unrestricted funds.

**Beginning Fund Balance** The beginning fund balance is estimated to be \$140,531,336 with \$70.6 million unrestricted and \$69.9 million restricted. The actual 2023-24 beginning fund balance will be updated at First Interim (after the 2022-23 financial records are closed).

**Revenue Assumptions** The Local Control Funding Formula (LCFF) consists of base (including add-ons), supplemental and concentration funds that primarily focus resources based on a school district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

- The LCFF Sources (major assumptions):
  - Average Daily Attendance (ADA) "funded" utilizes the 3-year average declining enrollment calculation; 20,505 ADA (includes 80 ADA for SCOE classes)
    - The "funded" ADA decrease is 712 ADA (the prior year also used the 3-year average ADA)
    - The declining enrollment calculation softens and delays a portion of the revenue reduction to the following year after the actual ADA decline (which now affects the current year)
  - Actual ADA is estimated at 20,436 (includes 80 ADA for SCOE classes)
    - An increase of 581 ADA from the actual prior year ADA
  - District Charter ADA is estimated at 2,051
  - Attendance Yield – 92.5%
    - Much lower than prior to COVID:
      - 2018-19 attendance yield = 94.39%
  - Estimated Unduplicated Pupil Percentage (3 year rolling average):
    - Twin Rivers – 90.51%
    - Creative Connections Arts Academy – 77.04%
    - Smythe Academy of Arts & Science – 92.67%
    - Westside Preparatory – 76.28%



## EXECUTIVE SUMMARY

- Add-ons for transportation, TIIBG and TK = \$11,906,122
- Cost of Living Adjustment (COLA) = 8.22%
- Property taxes are estimated at 2022-23 P2 levels
- Education Protection Account (EPA) is estimated at \$88.9 million (the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction

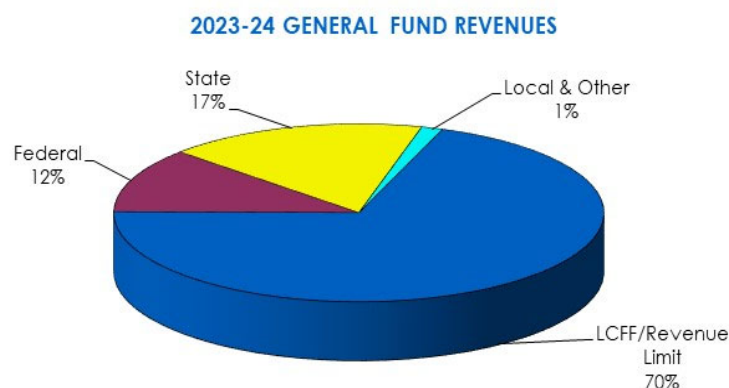
The LCFF sources are as follows:

	Base	Supplemental/ Concentration	Additional Concentration	Total
<b>TRUSD</b>	\$238.6 million	\$81.3 million	\$12.1 million	\$332 million
<b>CCAA</b>	\$7.16 million	\$1.89 million	\$240 thousand	\$9.29 million
<b>Smythe</b>	\$10.57 million	\$3.81 million	\$560 thousand	\$14.94 million
<b>WPCS</b>	\$4.14 million	\$1.07 million	\$140 thousand	\$5.35 million
<b>TOTAL</b>	<b>\$260.47 million</b>	<b>\$88.07 million</b>	<b>\$13.04 million</b>	<b>\$361.58 million</b>

- Federal Revenue includes the reduction of prior year carryover funds including but limited to Title I (\$9 million) and ESSER (\$25 million). There will be unearned revenue carryover; revenues and expenditures will be budgeted at First Interim after the 2022-23 financial records are closed and the actual amounts are known.
- Other State Revenue includes the reduction of the two one-time block grants (\$54 million) and various other one-time funds. Special Education increases \$4.8 million. The significant State revenues include Expanded Learning Opportunity Program (\$28.4 million), Special Education (\$27.3 million), Lottery (\$5.3 million), ASES (\$5.1 million), Mental Health (\$1.9 million), and on-behalf CalSTRS contribution (\$13.7 million).

Effective with the close of the books for 2014-15, the state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance and, thus, there is no impact to the bottom line.

- Other Local Revenue includes the reduction of various one-time donations and grants of about \$5.5 million. The significant reduction is the one-time CalSHAPE grant for \$5 million. The largest revenue sources are interest income for \$1.5 million and MOUs with our independent charter schools for \$4.8 million for facility use and required administrative support services.

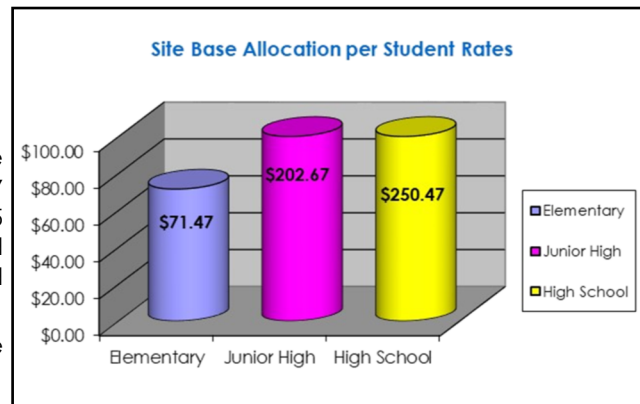


## EXECUTIVE SUMMARY

- Transfers In include the annual rent from Adult Education.
- Contributions from unrestricted to restricted programs is \$47.6 million for the Special Education and Routine Restricted Maintenance programs.

### Expenditure Assumptions

- Certificated salaries and benefits reflect current position control. Position control includes a 1.20% increase for step/column and a 5% salary schedule increase.
- Classified salaries and benefits reflect current position control. Position control includes a 2.20% increase for step and a 5% salary schedule increase.
- Payroll driven benefit expenditures are budgeted at the following rates:
  - STRS – 19.10%
  - PERS – 27.00% (+1.63%)
  - UI – 0.05% (-0.45%)
  - OASDI – 6.20%
  - MC – 1.45%
  - WC – 1.576%
- We included \$4.7 million of 2022-23 categorical carryover expenditures. We balanced the categorical entitlements so that the current year revenues equal the expenditures.
- School Site Base Allocation per student rates are as follows:
  - \$71.47 for TK-6th grade students
  - \$202.67 for 7th & 8th grade students
  - \$250.47 for 9th - 12th grade students
- The Routine Restricted Maintenance Account (RRMA) is projected at \$13.7 million. Education Code Section 17070.75 (b)(2)(A) requires 3% of total general fund expenditures less STRS On-behalf and Federal COVID funds.
- Encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies decrease \$14 million; the decrease is all in restricted funds due to the elimination of carryover budgets and one-time budgets (mostly ESSER and Title I funds).
- Services and Other Operating Expenditures decrease \$13 million; the decrease is all in restricted funds due to the elimination of carryover budgets and one-time budgets (mostly ESSER and Title I funds).
- Capital Outlay decreases \$15.3 million; the decrease is all in restricted funds due to the elimination of one-time budgets (mostly ESSER funds).
- Other Outgo decrease is mostly restricted and is mainly for SCOE special education programs.
- Interfund Transfers Out are budgeted at \$10 million from Supplemental/Concentration to Fund 14 for high needs facility projects, annual \$1,775,000 to Fund 14 for deferred maintenance, \$16 million for ENEC school project and \$26 million to Fund 40 towards the Board approved facility projects.



## EXECUTIVE SUMMARY

### **Ending Fund Balance**

The ending fund balance of \$134,297,431 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$1,769,400.
- Restricted – legally restricted categorical programs are \$59,739,258
- Committed - \$20,660,502
  - \$4,000,000 - Board Resolution for technology
  - \$10,000,000 - Board Resolution for HVAC
  - \$6,660,502 – Board Resolution for Employee Recruitment and Retention
- Assigned – for department and program carryover of \$4,613,411
- Unassigned –
  - \$47,514,860 Reserve for Economic Uncertainty (8.99% of expenditures)  
Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources.
  - \$0 Unappropriated

### **OTHER FUNDS – BUDGET ASSUMPTIONS**

**Student Activity Special Revenue Fund** The beginning fund balance is estimated at \$513,997.

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. In May 2021 the Board approved the establishment of the Student Activity Special Revenue Fund (Fund 08) to account for Associated Student Body (ASB) funds. The budget is estimated at the same level as the prior year.

The projected ending fund balance is \$513,997 and restricted for the associated student body (ASB).

**Adult Education Fund** The beginning fund balance is estimated at \$1,712,130.

Revenue from Federal categorical programs are budgeted at approximately 75% of the prior years' awards and one-time carryover is removed. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the California Adult Education Program (CAEP) in the amount of \$3.4 million to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship and Career Technical Education (CTE) classes. CalWORKS funds are provided by the Department of Social Services for education and training and is projected at \$115,565. The STRS on-behalf contribution for district employees is projected to be \$93,717. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

There is no Other Local Revenue for student fees; fees for adult education classes have not been charged since January 1, 2016. Interest is budgeted at \$7,263.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 5% salary increase, PERS increases and the STRS on-behalf of district employees. Salaries and benefits have been budgeted for extra duty that may be needed to teach ESL and HSC classes not budgeted through position control. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of increased Refugee funding which would then allow for additional variable time/pay towards the program.

## EXECUTIVE SUMMARY

Books and Supplies and Services and Other Operating expenditures include all amounts needed to operate the program as well as IT technology fees, rent for facilities and indirect costs. Other Operating expenditures have been adjusted to reflect the changes in appropriations in Federal programs including the reduction of purchases of online instructional programs and the issuance of supportive services to Refugee clients.

The projected ending fund balance is projected at \$1,205,184.

**Child Development Fund** The beginning fund balance is estimated at \$982,291.

Federal Revenue is budgeted at the following anticipated award amounts: Head Start at \$2,514,136, Early Head Start at \$1,119,412, Head Start Training & Technical Assistance at \$29,642 and General Child Care and Development Program (CCTR) at \$11,431. Any carryover amounts will be known and reflected at First Interim.

Other State revenue includes CCTR, the California State Preschool program (CSPP) and the pre-Kindergarten and Family Literacy Program Support program (CPKS); projected State Preschool revenues total \$7,220,187. Other State Revenue also includes QRIS funds of \$79,911 and IEEEP funds of \$290,990. Actual award amounts will be known and reflected at First Interim along with any carryover amounts. The STRS on-behalf for district employees is projected to be \$271,129. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

Other Local Revenue includes the First Five program funded at \$461,583 and interest income of \$5,000.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 5% salary increase, PERS increases and STRS contribution on-behalf of district employees.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program and have been adjusted to reflect the changes in appropriations of Federal and State funded programs.

The projected ending fund balance of \$987,291 is restricted and can only be used with State approval.





## EXECUTIVE SUMMARY

**Cafeteria Fund** The beginning fund balance is estimated at \$8,817,879.

Federal revenues increase slightly at 0.4%. The federal programs include the Child Nutrition Breakfast & Lunch, Child Care Food, Summer Food and the Fresh Fruits and Vegetable programs. The State revenue only program is the Child Nutrition Breakfast & Lunch with a decrease of 1.4%. The combined federal and state reimbursement rates for the Child Nutrition and Breakfast program remain at \$3.565 for breakfast and \$5.325 for lunch. Other Local revenue is half the amount at \$105,000 for the non-program revenue for ala carte.

Salaries and benefits reflect current position control which includes step increases, 5% salary increase, and PERS increases. Open positions savings and variable payroll costs to fill site and program needs were evaluated and adjusted accordingly.



Food is the largest operating expense after staffing. The estimated cost for food reflects an increase of 2.5% due to supply chain issues and inflation. Supplies have also increased for a total increase of 5.1% for food and supplies.

Services and Other Operating costs increase 20% due to the increase in professional service rates.

Equipment costs reflect a decrease due to one-time purchases in the prior year utilizing the federal kitchen infrastructure grant. There is a new Kitchen Infrastructure grant to help support equipment needs in the General Fund.

The indirect cost is calculated using the approved CDE rate of 5.06% and excludes food costs and capital outlay in the calculated formula to reflect the CDE requirements.

The projected ending fund balance of \$9,618,431 is restricted for the use of nutrition services.

**Deferred Maintenance Fund** The beginning fund balance is estimated at \$2,112,325.

The LCFF Sources from the General Fund in the amount of \$1,775,000 is now accounted for as an Interfund Transfer In from the General Fund.

Other Local Revenue represents interest income.

Interfund Transfers In are \$11,775,000 million from the General Fund with \$10 million from Supplemental/Concentration funds for high needs facility projects.

Expenditures are budgeted based on the District's Facilities Master Plan.

The ending fund balance is projected at \$0. Actual carryover amounts will be known after the prior year financial records are closed and reflected at First Interim.

**Special Reserve Fund for Postemployment Benefits** The beginning fund balance is estimated at \$6,630,410.

Interest income is budgeted under Other Local Revenue.

The ending fund balance is projected at \$6,696,410 and is assigned for future postemployment benefits.

## EXECUTIVE SUMMARY

**Building Fund** The beginning fund balance is estimated at \$77,898,758.

Interest income is budgeted under Other Local Revenue.

Expenditures reflect voter approved bond projects for Measure J and Measure K and the continued administrative fees from previous bonds.

The ending fund balance is projected at \$14,838 and is to be used for future bond administrative fees.

**Capital Facilities – Developer Fee Fund** The beginning fund balance is estimated at \$36,771,803.

Other Local Revenue includes estimated calculations for redevelopment and developer fees.

Expenditures are budgeted to reflect current known projects including funds toward the future Northlake area school.

The ending fund balance is projected at \$2,168,033 and is restricted for capital facilities.

**County School Facilities Fund** The beginning fund balance is estimated at \$14,000,702.

Other Local Revenue is for interest income.

Expenditures are budgeted based on modernization projects submitted to the state and are included in the District's Facilities Master Plan.

The ending fund balance is projected at \$700 and is restricted for modernization projects.

**Special Reserve Fund for Capital Outlay Projects** The beginning fund balance is estimated at \$42,226,229.

Other Local Revenue includes tower leases, interest income and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Interfund Transfers In of \$42 million is from the General Fund (\$17.3 million is one-time COVID savings) for the East Natomas school project of \$16 million and Board approved facility projects of \$26 million.

Expenditures are budgeted for a school in the Northlake area, a school in the East Natomas area and other Board approved facility projects.

The ending fund balance is projected at \$39,047,720 to be used for future facility projects (\$6.6 million is for Northlake area school).



## EXECUTIVE SUMMARY

### BUDGET SUMMARIES

#### ALL FUND SUMMARY, 2 YEAR COMPARISON

ALL FUNDS	2022-23 Estimated Actuals	2023-24 Adopted Budget	Changes from Prior Year
<b>REVENUES</b>			
LCFF Sources	\$345,344,142	\$363,228,765	\$17,884,623
Federal Revenue	\$129,641,585	\$86,830,923	(\$42,810,662)
Other State Revenue	\$156,607,500	\$105,057,631	(\$51,549,869)
Other Local Revenue	\$19,655,535	\$11,782,436	(\$7,873,099)
Other Sources	\$79,800,000	\$0	(\$79,800,000)
<b>TOTAL REVENUES</b>	\$731,048,762	\$566,899,755	(\$164,149,007)
<b>EXPENDITURES</b>			
Certificated Salaries	\$166,768,941	\$176,778,217	\$10,009,276
Classified Salaries	\$70,616,736	\$78,658,426	\$8,041,690
Employee Benefits	\$109,668,685	\$113,547,826	\$3,879,141
Books and Supplies	\$55,180,327	\$40,772,484	(\$14,407,843)
Services & Other Operating Expenditures	\$105,044,133	\$87,639,147	(\$17,404,986)
Capital Outlay	\$194,808,396	\$203,380,675	\$8,572,279
Transfers & Other Outgo	\$4,723,042	\$3,770,805	(\$952,237)
<b>TOTAL EXPENDITURES</b>	\$706,810,260	\$704,547,580	(\$2,262,680)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	\$24,238,502	(\$137,647,825)	(\$161,886,327)
<b>OTHER FINANCING SOURCES/USES</b>			
Interfund Transfers In	\$54,108,164	\$54,095,500	(\$12,664)
Interfund Transfers Out	\$54,108,164	\$54,095,500	(\$12,664)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	\$0	\$0	\$0
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	\$24,238,502	(\$137,647,825)	(\$161,886,327)
<b>BEGINNING FUND BALANCES</b>	\$307,959,358	\$332,197,860	\$24,238,502
<b>ENDING FUND BALANCES</b>	\$332,197,860	\$194,550,035	(\$137,647,825)

## EXECUTIVE SUMMARY

### GENERAL FUND REVENUES, 2 YEAR COMPARISON

GENERAL FUND REVENUES	2022-23 Estimated Actuals	2023-24 Adopted Budget	Changes from Prior Year
LCFF Sources			
State Aid	\$218,684,228	\$233,922,065	\$15,237,837
Education Protection Account State Aid	84,618,853	88,967,486	4,348,633
Property Taxes	56,300,000	57,000,000	700,000
Transfer to Independent Charter Schools - In-Lieu of Property Taxes	(15,826,563)	(18,260,786)	(2,434,223)
Miscellaneous	(1,775,000)	0	1,775,000
Property Tax Transfer - Special Education	1,567,624	1,600,000	32,376
<b>Total, LCFF Sources</b>	<b>\$343,569,142</b>	<b>\$363,228,765</b>	<b>\$19,659,623</b>
Federal Revenue			
Special Education Entitlement	\$6,503,867	\$6,493,825	(\$10,042)
Special Education Discretionary Grants	738,775	745,813	7,038
Every Student Succeeds Act (ESSA)	34,943,641	21,987,677	(12,955,964)
Career and Technical Education	13,636	0	(13,636)
Other Federal Revenue	61,214,301	32,327,708	(28,886,593)
<b>Total, Federal Revenue</b>	<b>\$103,414,220</b>	<b>\$61,555,023</b>	<b>(\$41,859,197)</b>
Other State Revenue			
Special Education Master Plan	\$24,036,303	\$27,296,863	\$3,260,560
All Other State Apportionments	0	0	0
Mandated Costs Reimbursements	877,092	996,174	119,082
Lottery - Unrestricted and Instructional Materials	4,998,752	5,368,050	369,298
After School Education and Safety (ASES)	5,565,001	5,099,961	(465,040)
Drug/Alcohol/Tobacco Funds	447,098	212,392	(234,706)
Career Technical Education Incentive Grant Program	993,593	298,332	(695,261)
Specialized Secondary	0	0	0
Quality Education Investment Act	0	0	0
All Other State Revenue	95,352,942	50,262,556	(45,090,386)
<b>Total, Other State Revenue</b>	<b>\$132,270,781</b>	<b>\$89,534,328</b>	<b>(\$42,736,453)</b>
Other Local Revenue			
Sale of Equipment/Supplies	\$0	\$0	\$0
Leases and Rentals	143,525	95,000	(48,525)
Interest	650,000	1,500,000	850,000
Fees and Contracts	0	0	0
All Other Fees and Contracts	152,500	152,500	0
All Other Local Revenue	8,014,996	786,750	(7,228,246)
All Other Transfers In	0	0	0
Transfers of Apportionments from County Offices	0	0	0
All Other Transfers In from All Others	4,843,043	4,843,043	0
<b>Total, Other Local Revenue</b>	<b>\$13,804,064</b>	<b>\$7,377,293</b>	<b>(\$6,426,771)</b>
Other Financing Sources & Interfund Transfers In	\$1,908,164	\$320,500	(\$1,587,664)
<b>Total, Other Financing Sources &amp; Interfund Transfers In</b>	<b>\$1,908,164</b>	<b>\$320,500</b>	<b>(\$1,587,664)</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$594,966,371</b>	<b>\$522,015,909</b>	<b>(\$72,950,462)</b>

## EXECUTIVE SUMMARY

### GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

GENERAL FUND EXPENDITURES	2022-23 Estimated Actuals	2023-24 Adopted Budget	Changes from Prior Year
Certificated Salaries			
Teachers' Salaries	\$123,573,001	\$131,066,381	\$7,493,380
Pupil Support Salaries	16,630,765	17,128,074	497,309
Supervisors' and Administrators' Salaries	18,829,281	19,731,449	902,168
Other Salaries	3,006,016	3,309,973	303,957
<b>Total, Certificated Salaries</b>	<b>\$162,039,063</b>	<b>\$171,235,877</b>	<b>\$9,196,814</b>
Classified Salaries			
Instructional Salaries	\$9,772,925	\$11,228,775	\$1,455,850
Support Salaries	20,713,111	22,090,356	1,377,245
Supervisors' and Administrators' Salaries	6,704,976	7,734,292	1,029,316
Clerical, Technical and Office Salaries	18,824,624	20,681,026	1,856,402
Other Salaries	2,708,260	3,912,004	1,203,744
<b>Total, Classified Salaries</b>	<b>\$58,723,896</b>	<b>\$65,646,453</b>	<b>\$6,922,557</b>
Employee Benefits			
Certificated Retirement (STRS)	\$45,935,341	\$45,180,239	(\$755,102)
Classified Retirement (PERS)	17,298,083	20,156,003	2,857,920
OASDI/Medicare/Alternative	7,426,200	7,828,427	402,227
Health and Welfare Benefits	28,570,096	28,147,122	(422,974)
Unemployment Insurance	1,148,804	1,180,801	31,997
Workers Compensation Insurance	3,560,044	3,777,246	217,202
OPEB	1,400,000	1,200,000	(200,000)
Other Employee Benefits	(4,006,290)	(3,098,636)	907,654
<b>Total, Employee Benefits</b>	<b>\$101,332,278</b>	<b>\$104,371,202</b>	<b>\$3,038,924</b>
Books & Supplies			
Textbooks	\$4,323,138	\$3,662,535	(\$660,603)
Books and Other Reference Materials	871,015	692,999	(178,016)
Materials and Supplies	31,822,773	18,772,833	(13,049,940)
Noncapitalized Equipment	7,346,119	7,797,199	451,080
Food	219	0	(219)
<b>Total, Books &amp; Supplies</b>	<b>\$44,363,264</b>	<b>\$30,925,566</b>	<b>(\$13,437,698)</b>
Services & Other Operating Expenditures			
Subagreements for Services	\$22,681,064	\$36,446,544	\$13,765,480
Travels and Conferences	1,358,613	1,186,028	(172,585)
Dues and Memberships	151,947	158,358	6,411
Insurance	2,832,843	3,464,777	631,934
Operations and Housekeeping Services	7,637,802	8,040,680	402,878
Rentals, Leases, Repairs, and Noncapitalized Improvements	4,731,504	4,162,966	(568,538)
Transfers of Direct Costs - Interfund	(289,421)	(269,868)	19,553
Professional/Consulting Services and Operating Expenses	56,281,899	29,842,833	(26,439,066)
Communications	2,100,545	1,701,486	(399,059)
<b>Total, Services &amp; Other Operating Expenditures</b>	<b>\$97,486,796</b>	<b>\$84,733,804</b>	<b>(\$12,752,992)</b>
Capital Outlay			
Land and Land Improvements	\$5,399,580	\$6,196	\$0
Buildings and Improvement of Buildings	25,906,760	6,684,524	(\$19,222,236)
Equipment	10,641,558	8,639,401	(2,002,157)
Equipment Replacement	454,215	19,792	(434,423)
<b>Total, Capital Outlay</b>	<b>\$42,402,113</b>	<b>\$15,349,913</b>	<b>(\$21,658,816)</b>
Transfers & Other Outgo			
Tuition, Excess Cost	\$229,450	\$229,450	\$0
Payments to County Offices	3,569,434	2,786,355	(783,079)
All Other Transfers Out to All Others	751,996	755,000	3,004
Debt Service - Interest	10,025	0	(10,025)
Debt Service - Principal	162,137	0	(162,137)
Transfers of Indirect Costs - Interfund	(1,594,642)	(1,558,806)	35,836
<b>Total, Transfers &amp; Other Outgo</b>	<b>\$3,128,400</b>	<b>\$2,211,999</b>	<b>(\$916,401)</b>
Other Financing Sources & Interfund Transfers Out	\$52,200,000	\$53,775,000	\$1,575,000
<b>Total, Other Financing Sources &amp; Interfund Transfers</b>	<b>\$52,200,000</b>	<b>\$53,775,000</b>	<b>\$1,575,000</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$561,675,810</b>	<b>\$528,249,814</b>	<b>(\$28,032,612)</b>
<b>Revenues over (under) Expenditures</b>	<b>\$33,290,561</b>	<b>(\$6,233,905)</b>	<b>(\$39,524,466)</b>
<b>Beginning Fund Balance</b>	<b>\$107,240,775</b>	<b>\$140,531,336</b>	<b>\$33,290,561</b>

# EXECUTIVE SUMMARY

## SPECIAL REVENUE FUNDS

	2022-23 Estimated Actuals Student Activity (Fund 8)	2023-24 Adopted Budget Student Activity (Fund 8)	Changes from Prior Year	2022-23 Estimated Actuals Adult Education (Fund 11)	2023-24 Adopted Budget Adult Education (Fund 11)	Changes from Prior Year
<b>REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	1,387,851	780,430	(607,421)
Other State Revenue	0	0	0	3,559,793	3,678,336	118,543
Other Local Revenue	595,500	595,500	0	7,535	7,263	(272)
Transfers-in from Other Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$0</b>	<b>\$4,955,179</b>	<b>\$4,466,029</b>	<b>(\$489,150)</b>
<b>EXPENSE</b>						
Certificated Salaries	\$0	\$0	\$0	\$1,137,362	\$1,404,161	\$266,799
Classified Salaries	0	0	0	1,229,000	1,241,676	12,676
Employee Benefits	0	0	0	1,060,014	1,161,186	101,172
Books and Supplies	502,000	502,000	0	415,945	131,372	(284,573)
Services and Other Operating Expenditures	93,500	93,500	0	918,013	527,384	(390,629)
Capital Outlay	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	162,217	207,196	44,979
Transfers-out to Other Funds	0	0	0	300,000	300,000	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$0</b>	<b>\$5,222,551</b>	<b>\$4,972,975</b>	<b>(\$249,576)</b>
<b>Revenues over (under) Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$267,372)</b>	<b>(\$506,946)</b>	<b>(\$239,574)</b>
<b>Beginning Fund Balance</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$0</b>	<b>\$1,979,502</b>	<b>\$1,712,130</b>	<b>(\$267,372)</b>
<b>Ending Fund Balance</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$0</b>	<b>\$1,712,130</b>	<b>\$1,205,184</b>	<b>(\$506,946)</b>

	2022-23 Estimated Actuals Child Development (Fund 12)	2023-24 Adopted Budget Child Development (Fund 12)	Changes from Prior Year	2023-24 Estimated Actuals Cafeteria (Fund 13)	2023-24 Adopted Budget Cafeteria (Fund 13)	Changes from Prior Year
<b>REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	4,106,108	3,674,621	(431,487)	20,733,406	20,820,849	87,443
Other State Revenue	7,559,142	7,862,217	303,075	4,040,440	3,982,750	(57,690)
Other Local Revenue	470,177	466,583	(3,594)	208,239	105,000	(103,239)
Transfers-in from Other Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$12,135,427</b>	<b>\$12,003,421</b>	<b>(\$132,006)</b>	<b>\$24,982,085</b>	<b>\$24,908,599</b>	<b>(\$73,486)</b>
<b>EXPENSE</b>						
Certificated Salaries	\$3,592,516	\$4,138,179	\$545,663	\$0	\$0	\$0
Classified Salaries	2,566,098	2,950,705	384,607	8,059,835	8,737,835	678,000
Employee Benefits	3,224,522	3,719,946	495,424	4,032,756	4,256,932	224,176
Books and Supplies	1,160,805	203,482	(957,323)	8,527,403	8,963,175	435,772
Services and Other Operating Expenditures	947,024	393,812	(553,212)	284,269	340,675	56,406
Capital Outlay	15,931	0	(15,931)	3,020,900	1,050,117	(1,970,783)
Other Expenses and Outgo	737,031	592,297	(144,734)	695,394	759,313	63,919
Transfers-out to Other Funds	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$12,243,927</b>	<b>\$11,998,421</b>	<b>(\$245,506)</b>	<b>\$24,620,557</b>	<b>\$24,108,047</b>	<b>(\$512,510)</b>
<b>Revenues over (under) Expenses</b>	<b>(\$108,500)</b>	<b>\$5,000</b>	<b>\$113,500</b>	<b>\$361,528</b>	<b>\$800,552</b>	<b>\$439,024</b>
<b>Beginning Fund Balance</b>	<b>\$1,090,791</b>	<b>\$982,291</b>	<b>(\$108,500)</b>	<b>\$8,456,351</b>	<b>\$8,817,879</b>	<b>\$361,528</b>
<b>Ending Fund Balance</b>	<b>\$982,291</b>	<b>\$987,291</b>	<b>\$5,000</b>	<b>\$8,817,879</b>	<b>\$9,618,431</b>	<b>\$800,552</b>



## EXECUTIVE SUMMARY

### SPECIAL REVENUE FUNDS

	2022-23 Estimated Actuals Deferred Maintenance (Fund 14)	2023-24 Adopted Budget Deferred Maintenance (Fund 14)	Changes from Prior Year	2022-23 Estimated Actuals Special Reserve for Postemployment Benefits (Fund 20)	2023-24 Adopted Budget Special Reserve for Postemployment Benefits (Fund 20)	Changes from Prior Year
<b>REVENUES</b>						
LCFF Sources	\$1,775,000	\$0	(\$1,775,000)	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0
Other Local Revenue	50,000	50,000	0	33,000	66,000	33,000
Transfers-in from Other Funds	10,000,000	11,775,000	1,775,000	0	0	0
Other Sources	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>	<b>\$0</b>	<b>\$33,000</b>	<b>\$66,000</b>	<b>\$33,000</b>
<b>EXPENSE</b>						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Other Operating Expenditures	2,478,650	26	(2,478,624)	0	0	0
Capital Outlay	16,743,730	13,937,299	(2,806,431)	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$19,222,380</b>	<b>\$13,937,325</b>	<b>(\$5,285,055)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues over (under) Expenses</b>	<b>(\$7,397,380)</b>	<b>(\$2,112,325)</b>	<b>\$5,285,055</b>	<b>\$33,000</b>	<b>\$66,000</b>	<b>\$33,000</b>
<b>Beginning Fund Balance</b>	<b>\$9,509,705</b>	<b>\$2,112,325</b>	<b>(\$7,397,380)</b>	<b>\$6,597,410</b>	<b>\$6,630,410</b>	<b>\$33,000</b>
<b>Ending Fund Balance</b>	<b>\$2,112,325</b>	<b>\$0</b>	<b>(\$2,112,325)</b>	<b>\$6,630,410</b>	<b>\$6,696,410</b>	<b>\$66,000</b>

	2022-23 Estimated Actuals Special Revenue Funds Total	2023-24 Adopted Budget Special Revenue Funds Total	Changes from Prior Year
<b>REVENUES</b>			
LCFF Sources	\$1,775,000	\$0	(\$1,775,000)
Federal Revenue	\$26,227,365	\$25,275,900	(951,465)
Other State Revenue	\$15,159,375	\$15,523,303	363,928
Other Local Revenue	\$1,364,451	\$1,290,346	(74,105)
Transfers-in from Other Funds	\$10,000,000	\$11,775,000	1,775,000
Other Sources	\$0	\$0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$54,526,191</b>	<b>\$53,864,549</b>	<b>(\$661,642)</b>
<b>EXPENSE</b>			
Certificated Salaries	\$4,729,878	\$5,542,340	\$812,462
Classified Salaries	\$11,854,933	\$12,930,216	1,075,283
Employee Benefits	\$8,317,292	\$9,138,064	820,772
Books and Supplies	\$10,606,153	\$9,800,029	(806,124)
Services and Other Operating Expenditures	\$4,721,456	\$1,355,397	(3,366,059)
Capital Outlay	\$19,780,561	\$14,987,416	(4,793,145)
Other Expenses and Outgo	\$1,594,642	\$1,558,806	(35,836)
Transfers-out to Other Funds	\$300,000	\$300,000	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$61,904,915</b>	<b>\$55,612,268</b>	<b>(\$6,292,647)</b>
<b>Revenues over (under) Expenses</b>	<b>(\$7,378,724)</b>	<b>(\$1,747,719)</b>	<b>\$5,631,005</b>
<b>Beginning Fund Balance</b>	<b>\$28,147,756</b>	<b>\$20,769,032</b>	<b>(\$7,378,724)</b>
<b>Ending Fund Balance</b>	<b>\$20,769,032</b>	<b>\$19,021,313</b>	<b>(\$1,747,719)</b>

# EXECUTIVE SUMMARY

## CAPITAL PROJECT FUNDS

	2022-23 Estimated Actuals Building Fund (Fund 21)	2023-24 Adopted Budget Building Fund (Fund 21)	Changes from Prior Year	2022-23 Estimated Actuals Capital Facilities Fund (Fund 25)	2023-24 Adopted Budget Capital Facilities Fund (Fund 25)	Changes from Prior Year	2022-23 Estimated Actuals County Schools Facilities Fund (Fund 35)	2023-24 Adopted Budget County Schools Facilities Fund (Fund 35)	Changes from Prior Year
<b>REVENUES</b>									
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	9,177,344	0	(9,177,344)
Other Local Revenue	120	180	60	4,149,108	2,853,479	(1,295,629)	88,236	50,000	(38,236)
Transfers-in from Other Funds	0	0	0	0	0	0	0	0	0
Other Sources	77,880,000	0	(77,880,000)	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$77,880,120</b>	<b>\$180</b>	<b>(\$77,879,940)</b>	<b>\$4,149,108</b>	<b>\$2,853,479</b>	<b>(\$1,295,629)</b>	<b>\$9,265,580</b>	<b>\$50,000</b>	<b>(\$9,215,580)</b>
<b>EXPENSE</b>									
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	37,907	81,757	43,850	0	0	0
Employee Benefits	0	0	0	19,115	38,560	19,445	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	3,800	4,100	300	416,095	712,645	296,550	0	0	0
Capital Outlay	0	77,880,000	77,880,000	11,383,359	36,624,287	25,240,928	16,033,637	14,050,002	(1,983,635)
Other Expenses and Outgo	0	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	1,437,919	0	(1,437,919)
<b>TOTAL OPERATING EXPENSE</b>	<b>\$3,800</b>	<b>\$77,884,100</b>	<b>\$77,880,300</b>	<b>\$11,856,476</b>	<b>\$37,457,249</b>	<b>\$25,600,773</b>	<b>\$17,471,556</b>	<b>\$14,050,002</b>	<b>(\$3,421,554)</b>
<b>Revenues over (under) Expenses</b>	<b>\$77,876,320</b>	<b>(\$77,883,920)</b>	<b>(\$155,740,240)</b>	<b>(\$7,707,368)</b>	<b>(\$34,603,770)</b>	<b>(\$26,896,402)</b>	<b>(\$8,205,976)</b>	<b>(\$14,000,002)</b>	<b>(\$5,794,026)</b>
<b>Beginning Fund Balance</b>	<b>\$22,438</b>	<b>\$77,898,758</b>	<b>\$77,876,320</b>	<b>\$44,479,171</b>	<b>\$36,771,803</b>	<b>(\$7,707,368)</b>	<b>\$22,206,678</b>	<b>\$14,000,702</b>	<b>(\$8,205,976)</b>
<b>Ending Fund Balance</b>	<b>\$77,898,758</b>	<b>\$14,838</b>	<b>(\$77,883,920)</b>	<b>\$36,771,803</b>	<b>\$2,168,033</b>	<b>(\$34,603,770)</b>	<b>\$14,000,702</b>	<b>\$700</b>	<b>(\$14,000,002)</b>

	2021-2022 Estimated Actuals Special Reserve for Capital Outlay Projects (Fund 40)	2022-2023 Adopted Budget Special Reserve for Capital Outlay Projects (Fund 40)	Changes from Prior Year	2021-2022 Estimated Actuals Capital Projects Funds Total	2022-2023 Adopted Budget Capital Projects Funds Total	Changes from Prior Year
<b>REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0
Other State Revenue	0	0	0	9,177,344	0	(9,177,344)
Other Local Revenue	249,556	211,138	(38,418)	4,487,020	3,114,797	(1,372,223)
Transfers-in from Other Funds	42,200,000	42,000,000	(200,000)	42,200,000	42,000,000	(200,000)
Other Sources	1,920,000	0	(1,920,000)	79,800,000	0	(79,800,000)
<b>TOTAL OPERATING REVENUE</b>	<b>\$44,369,556</b>	<b>\$42,211,138</b>	<b>(\$2,158,418)</b>	<b>\$135,664,364</b>	<b>\$45,114,797</b>	<b>(\$10,749,567)</b>
<b>EXPENSE</b>						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	37,907	81,757	43,850
Employee Benefits	0	0	0	19,115	38,560	19,445
Books and Supplies	210,910	46,889	(164,021)	210,910	46,889	(164,021)
Services and Other Operating Expenditures	2,415,986	833,201	(1,582,785)	2,835,881	1,549,946	(1,285,935)
Capital Outlay	105,208,726	44,489,057	(60,719,669)	132,625,722	173,043,346	40,417,624
Other Expenses and Outgo	0	0	0	0	0	0
Transfers-out to Other Funds	170,245	20,500	(149,745)	1,608,164	20,500	(1,587,664)
<b>TOTAL OPERATING EXPENSE</b>	<b>\$108,005,867</b>	<b>\$45,389,647</b>	<b>(\$62,616,220)</b>	<b>\$137,337,699</b>	<b>\$174,780,998</b>	<b>\$37,443,299</b>
<b>Revenues over (under) Expenses</b>	<b>(\$63,636,311)</b>	<b>(\$3,178,509)</b>	<b>\$60,457,802</b>	<b>(\$1,673,335)</b>	<b>(\$129,666,201)</b>	<b>(\$48,192,866)</b>
<b>Beginning Fund Balance</b>	<b>\$105,862,540</b>	<b>\$42,226,229</b>	<b>(\$63,636,311)</b>	<b>\$172,570,827</b>	<b>\$170,897,492</b>	<b>(\$1,673,335)</b>
<b>Ending Fund Balance</b>	<b>\$42,226,229</b>	<b>\$39,047,720</b>	<b>(\$3,178,509)</b>	<b>\$170,897,492</b>	<b>\$41,231,291</b>	<b>(\$129,666,201)</b>

## EXECUTIVE SUMMARY

### KEY VARIABLES & DETERMINANTS

On the following pages we discuss in detail the key variables and determinants underlying our General Fund budget projections.

**Local Control Funding Formula (LCFF) and Property Taxes** The LCFF became the new funding model for school districts within the State of California beginning in the 2013-14 fiscal year. The Local Control Funding Formula (LCFF) consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8 and 9-12. Supplemental and concentration funds are based on the unduplicated number of English learners, students eligible for free and reduced meals and foster youth students.

Property tax collections are used towards funding of the LCFF. Taxes are levied by the County of Sacramento for each fiscal year on taxable real and personal property situated in the District as of the preceding January 1st. Typically tax collections fall short of the LCFF total and the State makes up the difference (State Aid). In some districts, though, the amount of local property tax collected is actually larger than the total LCFF amount. These districts are called basic aid districts and they get to keep the entire property tax collection. Since property taxes are also used to pay for charter school students, the amount we transfer to the charter schools is deducted from our property tax proceeds to arrive at a net figure. Our projected property tax collections for 2023-24 are not expected to exceed our calculated LCFF.

<b>LCFF Sources</b>	<b>\$ 363,228,765</b>
Property Taxes, gross	\$ 57,000,000
Less, Transfer to Charter	\$ 18,260,786
Property Taxes, Net	\$ 38,739,214
EPA	\$ 88,967,486
State Aid	\$ 233,922,065
Property Tax for Special Education	\$ 1,600,000



## EXECUTIVE SUMMARY

Proposition 13 limits the assessment and taxation of property in California. It restricts both the tax rate and the rate of increase allowed in assessing real property. The property tax rate cannot exceed 1% of the assessed value (AV) of the property.

The increase in the AV of real property is limited to no more than 2% per year, unless the house is sold. Thus one finds all over the state situations in which the owners of identical houses next door to each other pay radically different levels of property tax. This also means that the assessed values carried on the roll show minimal relationship in many cases to the actual market value of the property. The County Assessor maintains a database of assessed values. There is no database of the market value of properties.

The following table shows the assessed value and property tax revenue in our tax area for the past seven years. The District does not receive information from Sacramento County regarding the actual tax amount collected. For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll. The "secured roll" is the part of the assessment roll containing real property taxes of which are lien sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll." On average, school tax revenues cost the taxpayers \$342 per \$100,000 assessed valuation (AV).

Twin Rivers Unified School District Assessed Valuation and Property Tax Revenue					
Fiscal Year	Local Secured	Unsecured	Total	TRUSD Property Tax Revenue	Tax Revenue (Per \$100,000 AV) <sup>2</sup>
2016-17	\$ 11,260,488,078	\$ 1,081,146,965	\$ 12,341,635,043	\$ 36,128,039	\$292
2017-18	\$ 12,116,729,568	\$ 1,060,034,641	\$ 13,176,764,209	\$ 43,571,808	\$331
2018-19	\$ 13,053,346,721	\$ 1,072,773,553	\$ 14,126,120,274	\$ 49,311,903	\$349
2019-20	\$ 13,867,677,424	\$ 1,165,268,412	\$ 15,032,945,836	\$ 51,341,657	\$342
2020-21	\$ 14,791,978,046	\$ 1,277,894,650	\$ 16,069,872,696	\$ 54,883,048	\$342
2021-22	\$ 15,680,748,955	\$ 1,295,876,560	\$ 16,976,625,515	\$ 57,979,859	\$342
2022-23	\$ 17,417,218,031	\$ 1,449,768,887	\$ 18,866,986,918	\$ 64,435,965	\$342
2023-24 <sup>1</sup> Projected	\$ 18,200,992,842	\$ 1,515,008,487	\$ 19,716,001,329	\$ 67,335,583	\$342
2024-25 Projected	\$ 19,020,037,520	\$ 1,583,183,869	\$ 20,603,221,389	\$ 70,365,685	\$342
2025-26 Projected	\$ 19,875,939,209	\$ 1,654,427,143	\$ 21,530,366,352	\$ 73,532,140	\$342
2026-27 Projected	\$ 20,770,356,473	\$ 1,728,876,364	\$ 22,499,232,837	\$ 76,841,087	\$342

[1] AV from Continuing Disclosure Annual Report FYE June 30, 2022; 4.5% annual growth assumption in 2024 and thereafter  
 [2] Twin Rivers USD 2022-23 Adopted Budget Report  
 General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance Projected Year Totals]

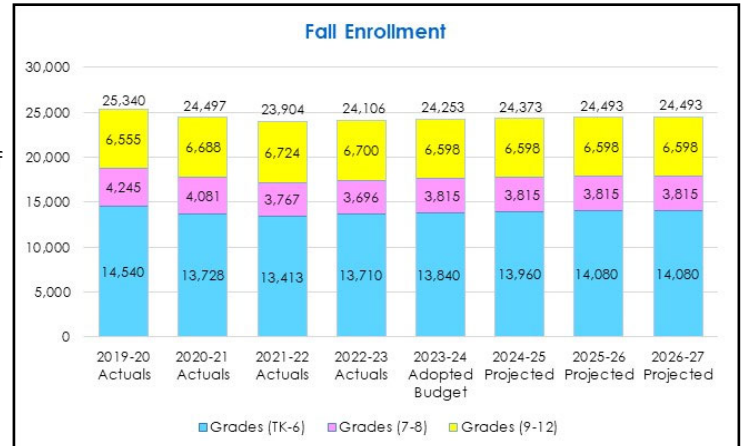


## EXECUTIVE SUMMARY

**Enrollment** The current year enrollment forecasts are produced using the standard demographic method for forecasting populations, the "cohort survival" technique. This method advances the current student body one grade for each year of the forecast period. One year's kindergarten students become the next year's first graders; first graders become second graders; and so on.

Historical trends and anticipated future changes are used to project cohort sizes.

The forecasts show steady enrollment in the future.



**Allocation of Human Resources – Staffing** Staffing at the schools is determined based on specific ratios. Non-school site staffing is determined annually according to the needs of the District. Prior year staffing acts as a baseline, to which staffing full-time equivalents (FTE) is either added or subtracted. Teacher staffing is determined by established class size ratios. Our 2023-24 base staffing ratio for Kindergarten is 24 students per teacher, grades 1-3 is 24.99 students per teacher and grades 4-6 is 30 students per teacher. At the intermediate and high school level (grades 7 through 12) our staffing ratio is one teacher for every 34 students. Additionally, supplemental/concentration funds within the LCFF are used to fund 15 additional kindergarten teachers above the base staffing to have a district average of 20:1 for kindergarten. Total District staffing for 2023-24 is projected to be 3,088.95 FTE.

The 2021-22 staffing increase is mainly due to restricted COVID funds for positions to support student learning recovery. The 2022-23 decrease is due to one-time COVID funded positions in the prior year. Increase projected for 2023-24 is mostly for instructional aides and teachers in transitional kindergarten classrooms, instructional coaches and classroom teachers due to increased enrollment.

CATEGORIES	2019-20 Actuals FTE	2020-21 Actuals FTE	2021-22 Actuals FTE	2022-23 Actuals FTE	2023-24 Adopted Budget FTE
Teachers	1,339.63	1,320.36	1,314.90	1,244.33	1,343.23
Principals/Vice-Principals	86.00	88.00	91.00	89.00	93.00
Certificated Administrators	35.00	35.00	38.00	39.00	39.00
Other Certificated Personnel	162.62	167.62	185.72	187.12	184.52
Instructional Aides	325.74	328.39	341.67	362.18	380.99
Clerical/Classified Support	852.51	861.05	878.37	902.14	901.62
Classified Management	59.30	59.00	67.00	76.00	75.00
Other Classified Personnel	59.26	59.42	69.33	68.53	71.59
<b>Total FTE</b>	<b>2,920.06</b>	<b>2,918.84</b>	<b>2,985.99</b>	<b>2,968.30</b>	<b>3,088.95</b>

The State requires that unified districts spend 55% or more of their funds on classroom instruction. This includes teachers and teacher aides. Each year we file a report with the State showing what proportion of our spending goes to the classroom. If a district does not meet the spending percentage, there are three possible exemptions per Education Code 41372. The District did not meet the 2021-22 55%, but was approved for an exemption since the District's teacher salaries are in excess of those paid by comparable school districts. The District's 2022-23 percentage will be calculated in August during year end closing.



## EXECUTIVE SUMMARY

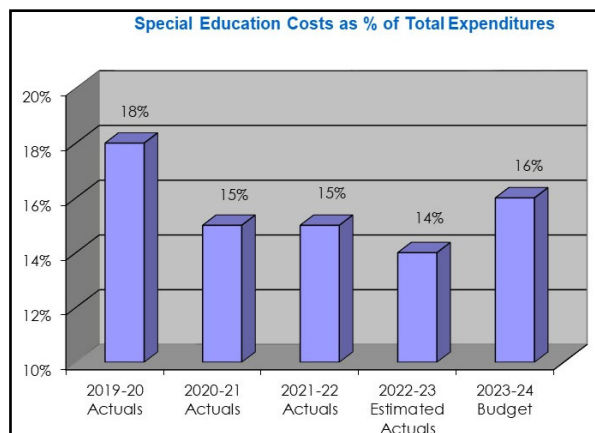
**Special Education** We are committed to educating students with special educational needs, as required by state and federal law. We provide a full continuum of services to students with special needs for eligible children from age infant to 22, which includes district preschool and adult transition programs for students receiving special education services. Students are served in a variety of settings in order to meet their goals in the Least Restrictive Environment. Other agencies and nonpublic schools serve students whose educational needs cannot be met by district programs. The placement and appropriate services provided these students are determined by the student's individual education plan (IEP) as required by state and federal law. The IEP is developed by a team including teachers, specialists, administrators, the student's parents and the student (when appropriate). We plan to spend over \$85 million a on special education (including transportation), which is 16% of our total General Fund expenditures.

As our own SELPA, the District receives all revenue associated with special education and then pays other agencies and non-public schools to serve students whose educational needs cannot be met by district programs.

Approximately 15.8% of our students are eligible for and receive some kind of special education service in the District, including the dependent and independent charter programs. The number of students referred for special education services and the cost of certain programs and services continues to be evaluated.

State funding for special education flows through our Special Education Local Plan Area (SELPA). Twin Rivers' SELPA is a member of the Region III SELPA group. This group includes local single district and multi district SELPAs and includes the multi-district Sacramento County Office of Education SELPA. The SELPAs work together to coordinate services and programs where appropriate in serving students in the most cost efficient manner. As an example, our district operates a program for students with orthopedic impairments and may serve students in surrounding SELPAs placed through a Memorandum of Understanding (MOU). Our county office of education supports our SELPA and other SELPAs in the county by providing some special education programs and services, many of which are located on district campuses.

Typically state and federal funding is inadequate to fully cover the costs of special education. The difference between expenditures for special education and the revenues received is called the general education contribution to special education, a budget term used to denote that the costs of the program are greater than the funding we receive. In recent years court decisions have expanded the definition of needs and required districts to provide an increased level of special education services for some students. This increased demand for services, coupled with state and federal under-funding, has placed a tremendous financial burden on school districts in California.



## EXECUTIVE SUMMARY

### CHANGES IN DEBT

The long-term debt obligations include General Obligation (GO) Bonds and post-employment benefits. Two bonds were passed by the voters in November 2022. In February 2023, \$40 million from each bond was sold to be used for voter approved facility projects over the next few years.

**General Obligation (GO) Bonds** Major capital facility improvements are typically financed by the District through the sale of voter approved GO Bonds. The funds enable the District to renovate and construct buildings without contributions from the General Fund operating budget.

California law limits GO Bond debt to 2.5% of total assessed valuation for a unified school district and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2023 is \$377,900,458. We are under our debt capacity limit by \$93.8 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

The total debt service on the bonds is shown in the following table:

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2023-24	\$12,043,232	\$10,642,440	\$22,685,672
2024-25	\$20,404,900	\$12,618,439	\$33,023,339
2025-26	\$20,491,669	\$11,682,265	\$32,173,934
2026-27	\$12,006,251	\$13,242,146	\$25,248,397
2027-28	\$12,354,519	\$13,478,309	\$25,832,828
2028-29	\$12,129,331	\$12,809,122	\$24,938,453
2029-30	\$12,983,211	\$12,481,160	\$25,464,371
2030-31	\$11,553,355	\$14,222,661	\$25,776,016
Thereafter	\$263,933,990	\$234,588,127	\$498,522,117
<b>Total</b>	<b>\$377,900,458</b>	<b>\$335,764,669</b>	<b>\$713,665,127</b>

**Capital Lease Obligations** On July 1, 2023, the District does not hold any capital lease obligations and none are anticipated for 2023-24.

**Other Postemployment Benefits** The District provides postemployment health benefits to certificated and classified employees for up to 10 years between the age of 55 and 65. The District pays up to the single employee district contribution on health insurance in an amount that will not exceed the dollar amount paid to regular full-time employees. To qualify, employees must retire from the District after attaining age 55, with at least 10 years of District service for classified employees and all management and 15 years of services for certificated employees. The expenditures for post employment health benefits are recognized on a pay-as-you-go basis with the General Fund. The approximate accumulated future liability for the District at June 30, 2023 is estimated to be \$45.9 million based on an actuarial study performed as of July 1, 2022.



## EXECUTIVE SUMMARY

### STUDENT ACHIEVEMENT

On December 10, 2015 President Barack Obama signed the Every Student Succeeds Act (ESSA), which reauthorized and updated the Elementary and Secondary Education Act (ESEA). Overall, the new law provides states more authority on standards, assessments, accountability, supports, and interventions while preserving the general structure of the ESEA funding formulas.

Based on the Local Control Funding Formula (LCFF), which was passed in 2013, California has an accountability system that is based on multiple measures. These measures are used to determine local educational agency (LEA) and school progress toward meeting the needs of their students. The measures are based on factors that contribute to a quality education, including high school graduation rates, college/career readiness, student test scores, English learner (EL) progress, suspension rates, and parent engagement.

The sweeping overhaul of California's Accountability and Continuous Improvement System, ushered in with the 2013 passage of the LCFF, not only gives California a chance to address historical inequities, but provides the CDE an opportunity to address and update the way we engage and work with one another to better support California's schools and the students they serve.

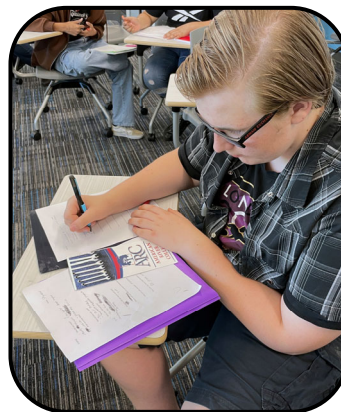
Performance on these multiple measures will be reported through the California School Dashboard (Dashboard) in the fall. The new accountability system reflects a clear expectation that all LEAs and schools can and should improve and emphasizes equity by focusing on student group performance.

### ASSESSMENT

**English Language Arts/Literacy and Mathematics Assessments** In 2023-24, California will continue to administer the Smarter Balanced Summative Assessments in English language arts/literacy (ELA) and mathematics in grades three through eight and eleven. Also, California is administering the California Alternative Assessments in ELA and mathematics to students with significant cognitive disabilities in grades three through eight and eleven (students whose Individualized Education Program [IEP] designates the use of an alternate assessment).

**English Language Proficiency Test** In 2023-24, the English Language Proficiency Assessments for California (ELPAC) will be administered as an Initial and Summative Assessment of English Learners progress in obtaining English Proficiency.

**California Next Generation Science Standards Summative Assessments** In 2023-24, all students in grades five and eight will participate in the California Science Test (CAST). Because of the flexibility in grade administrations in high school, students in grades ten, eleven, and twelve may participate in the test (all students will need to participate by the end of grade twelve enrollment). Also, California is administering the California Alternative Assessments in Science to students with significant cognitive disabilities in the same grade levels as CAST.



## EXECUTIVE SUMMARY

### MULTI-YEAR PROJECTIONS

Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. The District provides data since 2019-20, the budget for the current year and three years of projected data for each of the District's funds. The projections take into consideration economic forecasts for the State of California, pupil trends and a variety of other issues.

Salary projections for future years are calculated at a 1.2% increase for certificated and 2.2% increase for classified step and column and a 3% salary increase in 2024-25. Benefits and non-salary expenses are projected based on anticipated enrollment which includes 10 additional teachers in 2024-25 and also in 2025-26. One-time reductions are eliminated from the projection years. The years with deficit spending are not a structural deficit. The deficit is a reflection of the planned one-time expenditures and mostly for the use of restricted carryover funds.

A summary of the District's General Fund for 2019-20 through 2026-27 is reflected in the following table:

General Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Beginning Fund Balance	\$48,809,343	\$50,485,427	\$67,409,159	\$107,240,775	\$140,531,336	\$134,297,431	\$115,258,843	\$103,599,077
Revenue	\$367,592,632	\$460,070,651	\$509,770,587	\$594,966,371	\$522,015,909	\$504,673,552	\$519,045,986	\$531,548,879
Expenditures	\$365,916,547	\$443,146,919	\$469,938,971	\$561,675,810	\$528,249,814	\$523,712,140	\$530,705,752	\$542,721,856
Surplus/(Deficit)	\$1,676,085	\$16,923,732	\$39,831,616	\$33,290,561	(\$6,233,905)	(\$19,038,588)	(\$11,659,766)	(\$11,172,977)
Ending Fund Balance	\$50,485,428	\$67,409,159	\$107,240,775	\$140,531,336	\$134,297,431	\$115,258,843	\$103,599,077	\$92,426,100

A summary of the District's Special Revenue Funds for 2019-20 through 2026-27 is reflected in the following table:

Special Revenue Funds	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Beginning Fund Balance	\$15,730,117	\$13,836,563	\$23,746,836	\$28,147,756	\$20,769,032	\$19,021,313	\$19,067,261	\$18,916,681
Revenue	\$47,952,542	\$50,592,109	\$56,091,141	\$54,526,191	\$53,864,549	\$54,824,266	\$55,730,970	\$56,348,940
Expenditures	\$49,846,095	\$40,681,836	\$51,690,222	\$61,904,915	\$55,612,268	\$54,778,318	\$55,881,550	\$56,587,756
Surplus/(Deficit)	(\$1,893,553)	\$9,910,273	\$4,400,919	(\$7,378,724)	(\$1,747,719)	\$45,948	(\$150,580)	(\$238,815)
Ending Fund Balance	\$13,836,564	\$23,746,836	\$28,147,755	\$20,769,032	\$19,021,313	\$19,067,261	\$18,916,681	\$18,677,866

A summary of the District's Capital Project Funds for 2019-20 through 2026-27 is reflected in the following table:

Capital Project Funds	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Beginning Fund Balance	\$45,199,737	\$54,873,276	\$108,627,029	\$172,570,827	\$170,897,492	\$41,231,291	\$56,806,355	\$79,443,093
Revenue	\$141,605,232	\$73,550,217	\$75,287,758	\$135,664,364	\$45,114,797	\$46,211,338	\$46,711,338	\$46,711,338
Expenditures	\$131,931,694	\$19,796,465	\$11,343,959	\$137,337,699	\$174,780,998	\$30,636,275	\$24,074,600	\$24,074,600
Surplus/(Deficit)	\$9,673,538	\$53,753,752	\$63,943,799	(\$1,673,335)	(\$129,666,201)	\$15,575,063	\$22,636,738	\$22,636,738
Ending Fund Balance	\$54,873,275	\$108,627,028	\$172,570,828	\$170,897,492	\$41,231,291	\$56,806,355	\$79,443,093	\$102,079,832

A detailed analysis of projections for all funds can be found in the Informational Section of this 2023-24 adopted budget book.





# ORGANIZATIONAL SECTION



## ORGANIZATIONAL SECTION

### MISSION & VISION STATEMENT

**Our Mission** - To inspire each student to extraordinary achievement every day.

**Our Vision** - An unwavering focus on powerful and engaging learning experiences that prepare students for college, career and life success.

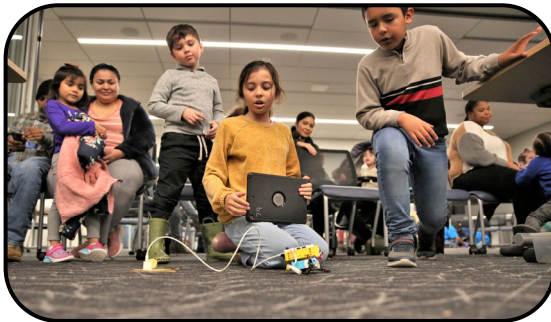
#### Core Beliefs:

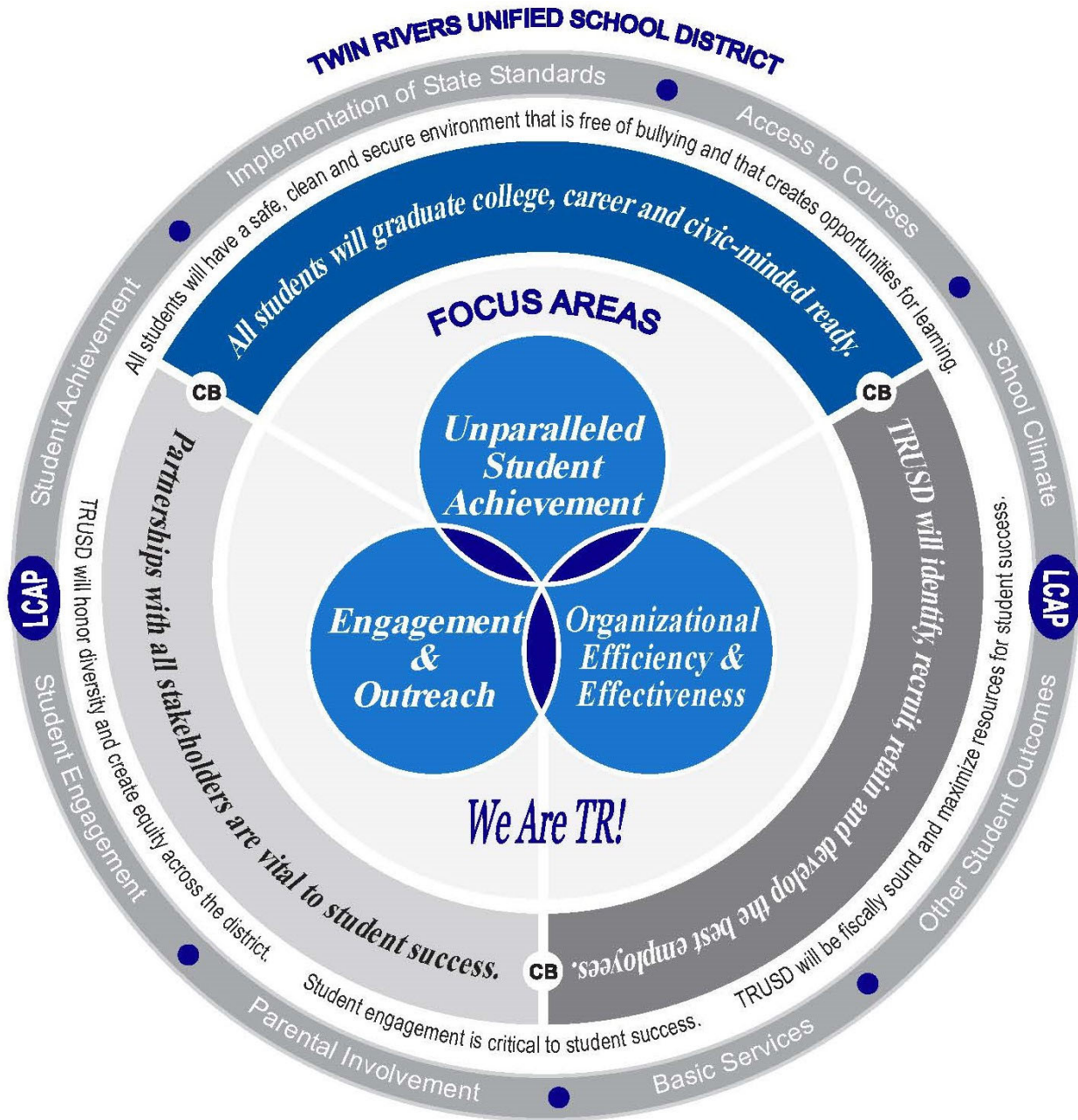
1. All students will graduate college, career and civic-minded ready.
2. All students will have a safe, clean and secure environment that is free of bullying and that creates opportunities for learning.
3. Student engagement is critical to student success.
4. Partnerships with all stakeholders are vital to student success.
5. Twin Rivers Unified School District will be fiscally sound and maximize resources for student success.
6. Twin Rivers Unified School District will honor diversity and create equity across the district.
7. Twin Rivers Unified School District will identify, recruit, retain and develop the best employees.

The District's Strategic Framework for Success provides a roadmap of our work together in creating conditions for success in every Twin Rivers classroom. The vision, an unwavering focus on powerful and engaging learning experiences that prepare students for college, career and life successes delineates how Twin Rivers Unified School District cultivates and fosters leadership to implement the high leverage initiatives for our students.

#### Focus Areas:

1. Unparalleled Student Achievement
2. Engagement and Outreach
3. Organizational Efficiency and Effectiveness





## ORGANIZATIONAL SECTION

### DISTRICT DESCRIPTION

Twin Rivers Unified School District is committed to the success of every student. From school board members to teachers, bus drivers, office managers, administrators and our maintenance staff, all work hard to ensure our students are college, career and civic-minded ready to compete in our ever-changing global society.

The district encompasses 82 square miles in a growing, ethnically diverse region characterized by a mix of suburban development and light industry in northern Sacramento County. Our families live in the communities of Arden Fair, Del Paso Heights, Dos Rios, Elverta, Foothill Farms, Gardenland, McClellan Park, Natomas, Northgate, North Highlands, North Sacramento, Robla, Rio Linda and Woodlake.

The District's 3,000 plus employees serve over 27,000 students in preschool through adult education who come from families that speak 46 different languages. All enrolled students, regardless of income level, are eligible to receive a healthy school breakfast and lunch at no charge. This is possible through the National School Lunch/Breakfast Program's Community Eligibility Provision (CEP) for schools/school districts in low-income areas. Our Nutrition Services Department served 5 million free meals during the 2022-23 school year.

Twin Rivers is comprised of 44 schools; 27 elementary schools, five middle schools, four comprehensive high schools, two continuation high schools, one special education school, a K-12 independent study school, three dependent charter schools on eight sites, preschools, and Twin Rivers Adult School.

Our District is a public agency governed by the laws of the State of California. The Sacramento County Office of Education (SCOE) has fiscal oversight of Twin Rivers Unified School District and 12 other public school districts in Sacramento County. SCOE staff perform budget approval and ongoing fiscal monitoring.

Seven elected school board members represent the entire district. The Board of Trustees sets major policies and district goals, and hires the superintendent. Steve Martinez, Ed.D., is starting his 11th year as Twin Rivers' superintendent.

Please visit our website for more information about Twin Rivers: [www.trusd.net](http://www.trusd.net).





# ORGANIZATIONAL SECTION

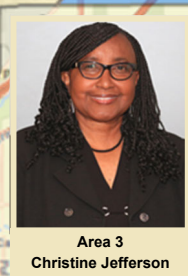
## DISTRICT MAP



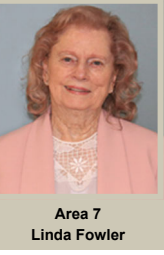
Area 2



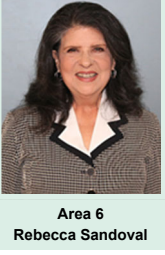
Area 1  
Michael Baker



Area 3  
Christine Jefferson



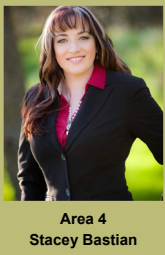
Area 7  
Linda Fowler



Area 6  
Rebecca Sandoval



Area 5  
Basim Elkarra



Area 4  
Stacey Bastian

## ORGANIZATIONAL SECTION

### DISTRICT GOALS

Twin Rivers Unified believes all students can learn and every child is special. The District is dedicated to creating a culture of learning and continuous improvement that provides every child with a high-quality and challenging education. District goals are established to ensure that a plan of action is created, monitored and successfully implemented to fulfill our mission. Current District goals are as follows:

- By 2024-25, TR will have 55% of all graduating seniors meeting A-G criteria, with each high school increasing rates by 3.5% each year.
- By 2024-25, TR will have a 92% cohort graduation rate, with each high school increasing by 2% each year or maintaining 95% or higher.
- By 2024-25, TR will be a 50/50 district in SBAC results, with each school growing no less than 10% (ELA) and 10% (math).
- For 2021-22 and subsequent years, TR will have a budget that does not include a structural deficit.
- For 2021-22 and subsequent years, the retention rate of all employees will remain above 95%.

The Twin Rivers Local Control and Accountability Plan (LCAP) articulates the District's vision to improve outcomes and opportunities for all students and to close equity gaps across our District. As part of the state of California's Local Control Funding Formula (LCFF), school districts, county offices of education and charter schools are required to develop, adopt, and annually update a three-year Local Control Accountability Plan (LCAP) to report on the funds distributed through the LCFF.

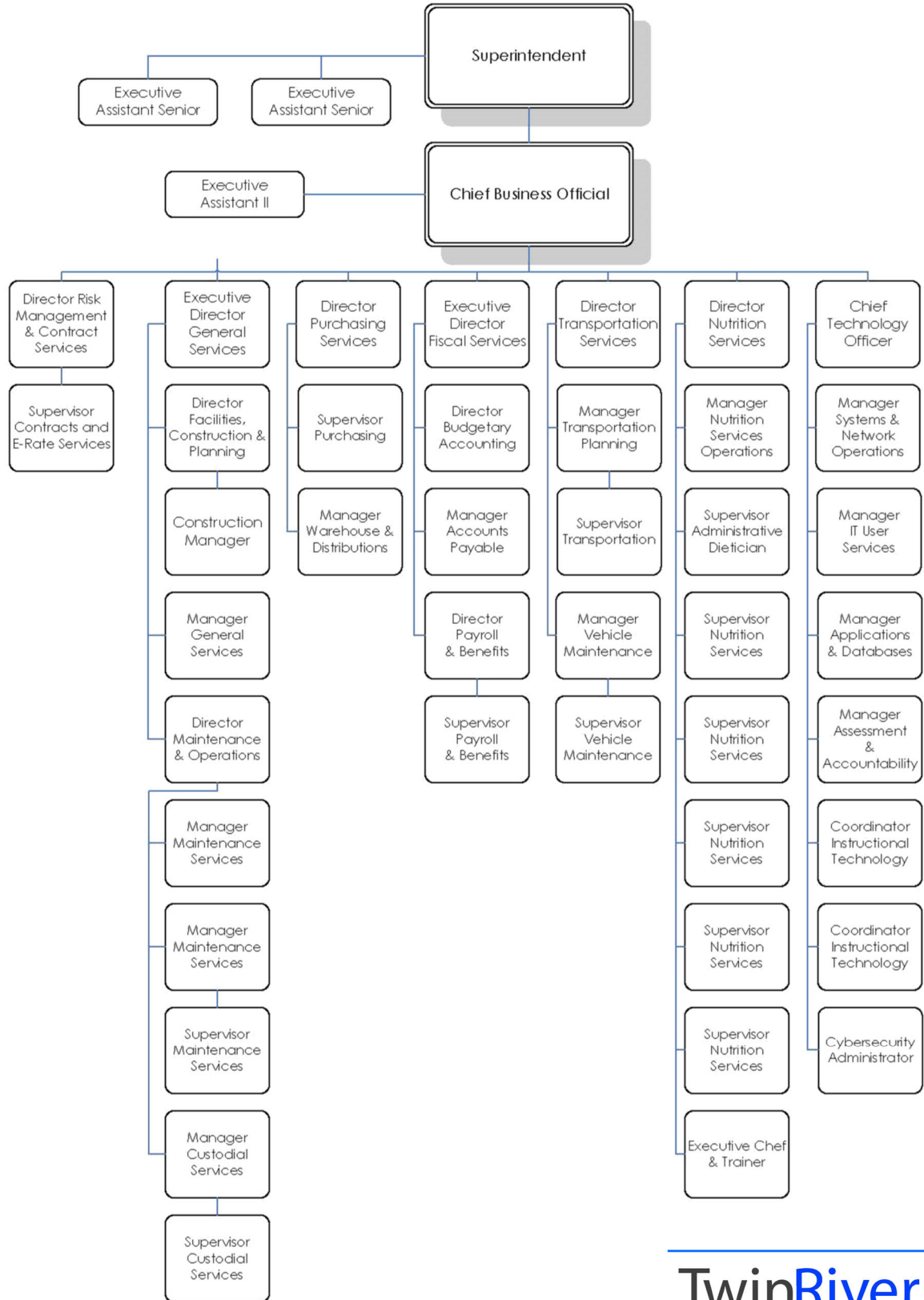
The LCAP is required to identify annual goals, specific actions geared toward implementing those goals, and must measure progress for student groups across multiple performance indicators based on eight priorities set by the State. The priorities must be aligned with the district's spending plan to ensure alignment of projected spending toward goals and services.

**Twin Rivers Unified School District**  
**2023-24 LCAP Goals**

- 1. Increase Academic Achievement & Decrease Disproportionalities**  
Budgeted Expenditures: \$206,366,639
- 2. Ensure All Students Graduate College & Career Ready**  
Budgeted Expenditures: \$4,767,312
- 3. Improve Culture and Climate through increased Student Engagement**  
Budgeted Expenditures: \$31,437,835
- 4. Increase Parent Engagement**  
Budgeted Expenditures: \$603,695
- 5. Provide Facilities that are Clean, Safe and Conducive to Student Learning**  
Budgeted Expenditures: \$59,793,771
- 6. Increase Academic Achievement for Students with Disabilities**  
Budgeted Expenditures: \$78,518,845

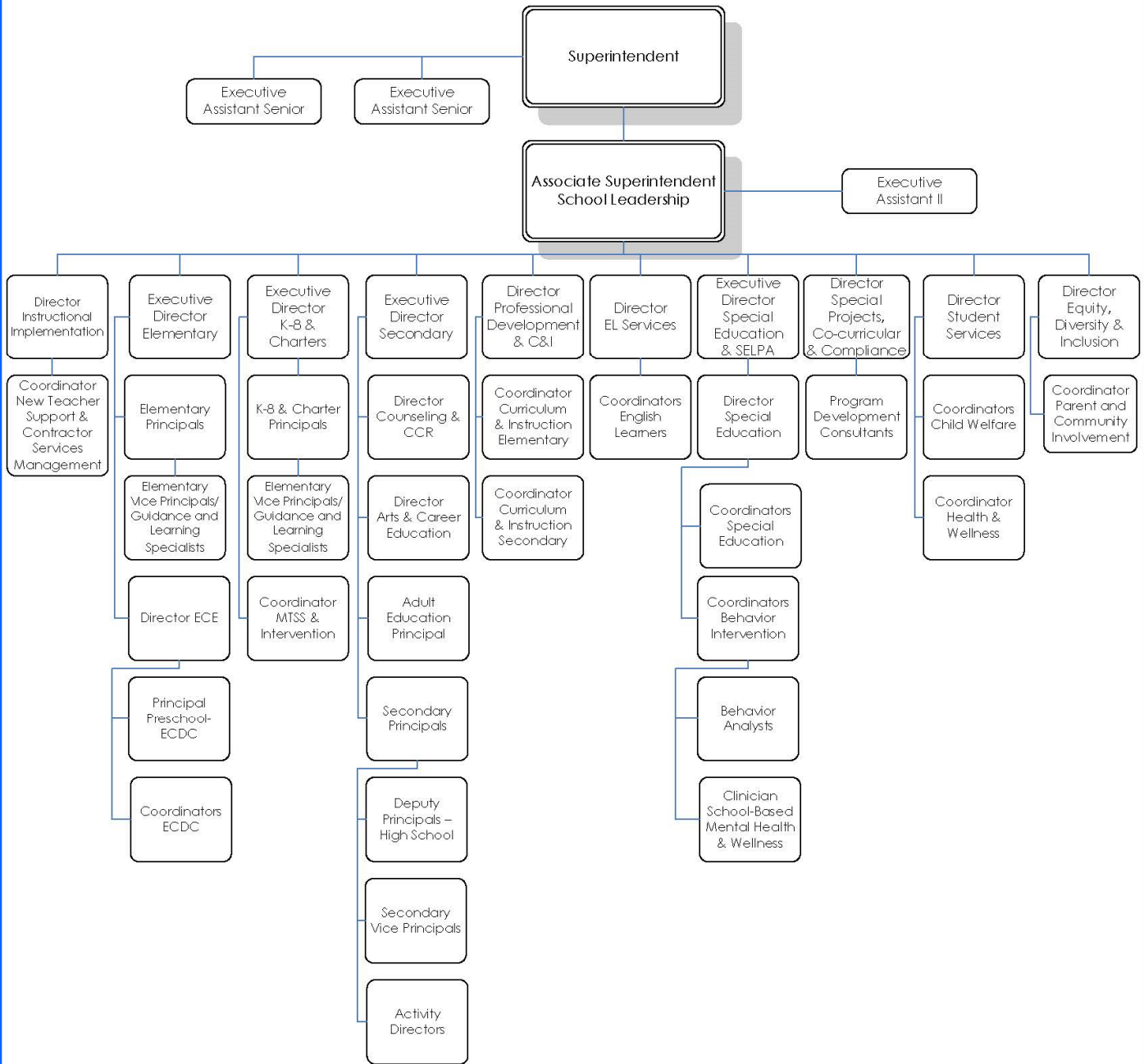
## ORGANIZATIONAL SECTION

### ORGANIZATIONAL CHART - ADMINISTRATIVE SERVICES



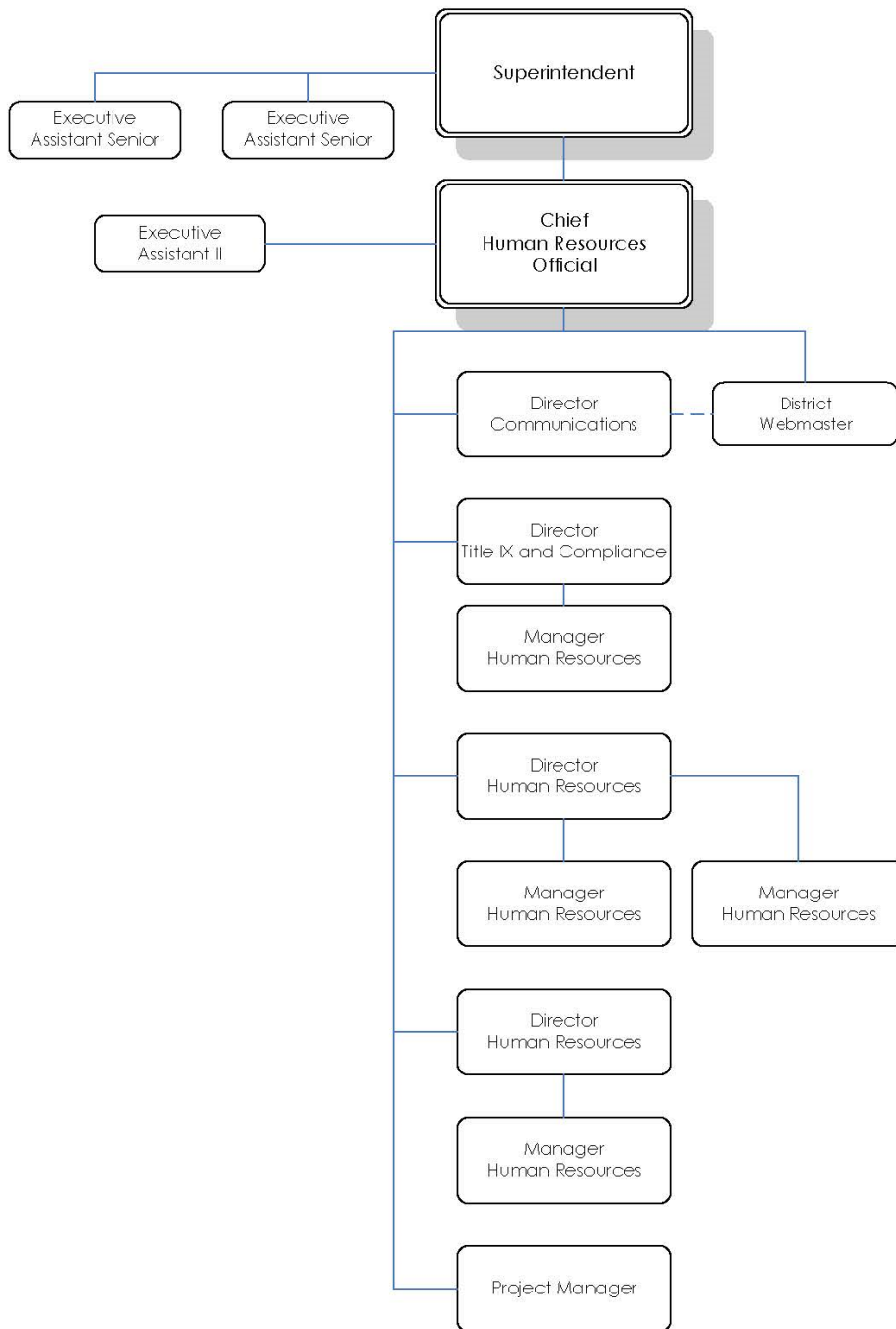
ORGANIZATIONAL SECTION

ORGANIZATIONAL CHART - INSTRUCTIONAL DIVISION

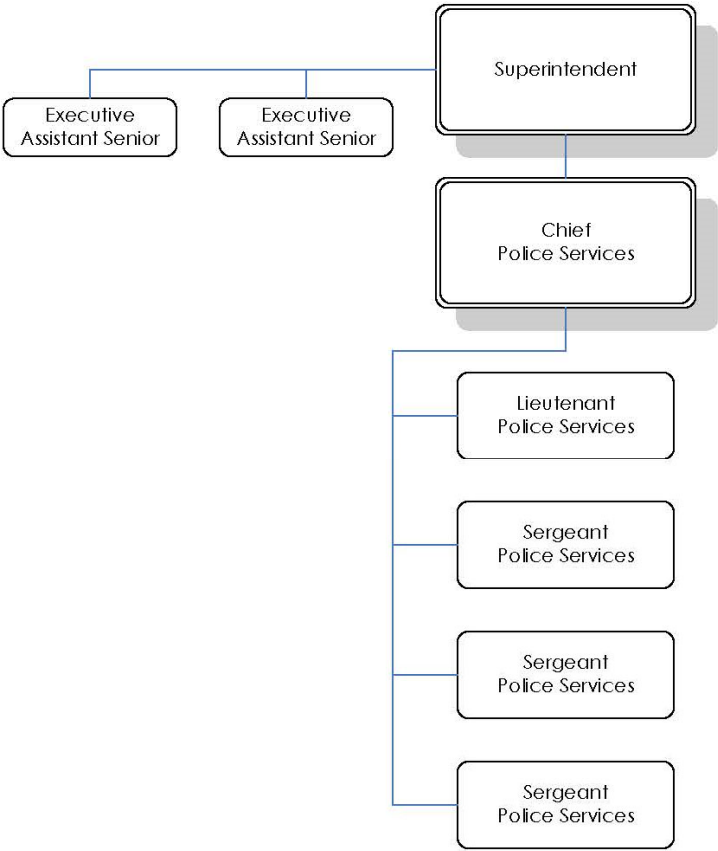


## ORGANIZATIONAL SECTION

### ORGANIZATIONAL CHART - HUMAN RESOURCES



ORGANIZATIONAL CHART - POLICE SERVICES





## ORGANIZATIONAL SECTION

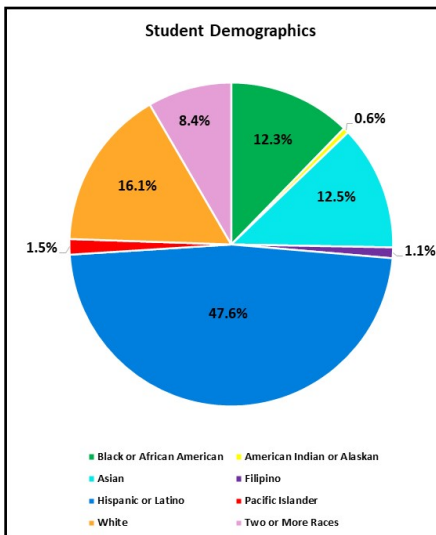
### STUDENT DEMOGRAPHICS

#### ENROLLMENT

The by school enrollment for the current year and past three years of Twin Rivers Unified School District is shown in the table to the right. We expect 24,253 students in the fall of 2023 as compared to 24,106 students in the prior year, which is an increase of 147 students.

Additionally, we expect about 1,150 children for the preschool programs and approximately 1,800 in the Adult Education Program.

Total enrollment is projected to be over 27,000 students (preschool, kindergarten through 12th grade and adult education).



Fall Enrollment History				
School Name	2020	2021	2022	2023*
Allison Elementary	399	353	400	402
Babcock Elementary	327	318	362	359
Castori Elementary	616	597	567	559
Creative Connections Arts Academy (K-6)	352	337	362	366
Creative Connections Arts Academy (7-12)	343	327	329	335
Del Paso Heights Elementary	463	440	466	467
Dry Creek Elementary	500	582	594	592
Fairbanks Elementary	359	352	367	329
Foothill High	1,197	1,183	1,251	1,251
Foothill Oaks Elementary	518	486	502	506
Foothill Ranch Middle School	521	422	453	439
Frontier Elementary	428	402	391	381
Garden Valley Elementary	334	315	331	325
Grant Union High	2,088	2,088	2,040	1,991
Hagginwood Elementary	352	342	372	383
Highlands High School	737	723	744	731
Hillsdale Elementary	296	261	251	248
Joyce Elementary (K-8)	539	534	509	522
Keema School for Independent Study	383	1,032	691	661
Kohler Elementary (K-8)	465	431	425	413
Las Palmas	994	969	1,017	1,004
Madison Elementary	673	671	706	729
Martin Luther King Jr. Technology Academy	436	383	469	463
Miles P. Richmond	58	54	61	58
Non-Public Schools	88	66	63	53
Northwood Elementary	378	351	382	400
Norwood Junior High	540	436	406	439
Nova Opportunity School	10	6	0	0
Oakdale Elementary (K-8)	669	623	584	630
Orchard Elementary	414	341	344	338
Pacific Career and Technology High	126	124	107	124
Pioneer Elementary (K-8)	613	603	639	682
Regency Park Elementary	762	649	723	787
Ridgepoint Elementary (K-8)	663	636	664	670
Rio Linda High	1,716	1,648	1,596	1,555
Rio Linda Preparatory Academy	404	343	318	300
Rio Tierra Junior High	346	295	292	321
Sierra View Elementary	298	297	278	270
Smythe Academy of Arts and Sciences (K-6)	657	644	644	639
Smythe Academy of Arts and Sciences (7-8)	470	471	433	441
Strauch Elementary	651	608	599	597
Village Elementary (K-8)	430	408	407	427
Vista Nueva Career and Technology High	137	114	151	149
Westside Elementary	368	329	363	362
Westside Preparatory Charter **	471	406	392	433
Woodlake Elementary	275	266	321	334
Woodridge Elementary	633	638	740	788
<b>Total</b>	<b>24,497</b>	<b>23,904</b>	<b>24,106</b>	<b>24,253</b>

\*\* Includes Eastside, Frontier, Regency Park and Westside Campuses

## ORGANIZATIONAL SECTION

### ACCOUNTING POLICIES

The District's accounting policies conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. The District accounts for its financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

The Sacramento County Office of Education (SCOE) has fiscal oversight of Twin Rivers Unified School District and 12 other public school districts in Sacramento County. The District must submit its annual budget, first interim budget, second interim budget and final actual financial reports to SCOE for review and approval.

Additionally, the District chooses to run payroll and accounts payable warrants through SCOE. SCOE audits these transactions before the warrants are processed. The regular monitoring by SCOE helps maintain fiscal integrity and comply with State fiscal requirements. The following is a summary of the significant accounting policies:

#### FUND ACCOUNTING

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into three broad categories which, in aggregate, include eleven (11) funds.

#### GOVERNMENTAL FUND TYPES

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is used to account for the day-to-day operations of the District. The District's General Fund is divided into two sections: unrestricted funds and restricted funds. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes prescribed by the funding agency. Unrestricted funds are monies available for use at the District's discretion.

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains six Special Revenue Funds:

- The **Student Activity Special Revenue Fund** is used to account for associated student body (ASB) financial activities in accordance with the provisions of GASB Statement 84. The Budget will be generated at year end based on the actuals reported in the ASB financial system.
- The **Adult Education Fund** is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.
- The **Child Development Fund** is used to account separately for federal, state, and local revenues to operate child development programs. All monies received by the District for, or from, the operation of child development services are deposited into this fund. The monies may be used only for expenditures for the operation of child development programs.
- The **Cafeteria Fund** is used to account for federal, state and local revenue to operate the nutrition services program. The purpose of the nutrition services program is to provide nutritious, attractive meals to the students. The District participates in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding Program.

## ORGANIZATIONAL SECTION

- The **Deferred Maintenance Fund** is used to account for expenditures related to the District's Deferred Maintenance Plan. The revenue is a transfer from the General Fund of LCFF sources. The expenditures in this fund are for major repairs and replacements.
- The **Special Reserve Fund** for Post-Employment Benefits is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund and then expended.

The **Capital Project Funds** are used to account for resources used for the acquisition and/or construction of capital facilities by the District. The District maintains four Capital Project Funds:

- The **Building Fund** is used to account for the proceeds and expenditures from the sale of the bonds. Expenditures in this fund are bond administration fees.
- The **Capital Facilities Fund – Developer Fees** is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.
- The **County School Facilities Fund** is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.
- The **Special Reserve Capital Outlay Fund** is used to account for the accumulation of general fund moneys for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes.

### BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied. Governmental funds are generally accounted for using the modified accrual basis of accounting. Their revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

### RECEIVABLES

Receivables are made up principally of amounts due from the State of California for State Aid from the Local Control Funding Formula (LCFF) and Categorical programs. The District does not anticipate any material write offs of doubtful accounts for 2022-23. The unpaid invoices are sent to a collection agency where the District will receive 70% of any funds collected.

### STORES INVENTORY

Inventories are valued at average cost method. Inventory recorded in the General Fund and the Cafeteria Fund consists mainly of consumable supplies. Inventories are recorded as an expenditure at the time individual inventory items are consumed.

## ORGANIZATIONAL SECTION

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### CAPITAL ASSETS

Assets purchased or acquired, with an original cost of \$5,000 or more, are reported as capital assets. Contributed assets are reported at fair market value as of the date received. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight line method over 4 to 30 years depending on asset types.

### PREPAID EXPENSES

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The district chooses to report expenditures in the benefiting period.

### UNEARNED REVENUES

Revenues from federal, state and local special projects and programs are recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

### ENCUMBRANCES

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30th.

### FUND BALANCE CATEGORIES

GASB 54 requires the fund balance amounts to be properly reported within the fund balance categories below:

- **Nonspendable** - This fund balance is associated with revolving cash funds, inventories and prepaids.
- **Restricted** - This includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- **Committed** - This includes amounts that can be used only for the specific purposes determined by a resolution of the Governing Board.
- **Assigned** - These funds are intended to be used by the government (District) for specific purposes but do not meet the criteria to be classified as restricted or committed.
- **Unassigned** - This is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications.

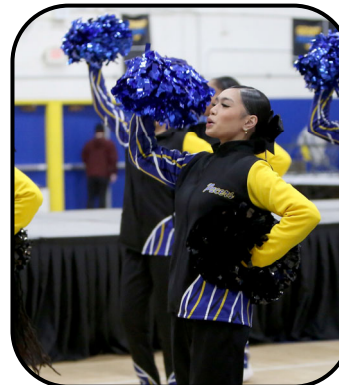
The State's minimum recommended combined assigned and unassigned ending fund balance reserve for economic uncertainties for the size of Twin Rivers Unified School District is 3% of total general fund expenditures. The Twin Rivers Board Policy for economic uncertainties is an intent to maintain a minimum equal to at least two month's payroll (\$38 million) or 10% of the total general fund expenditures.

## ORGANIZATIONAL SECTION

### REVENUE & EXPENDITURE ACCOUNTING

Twin Rivers Unified School District records revenues and expenditures in accordance with the California School Accounting Manual as prescribed by California Education Code Section 41010. Revenues are classified by fund and sources. Fund classifications are shown below.

- Fund 01** General Fund
- Fund 08** Student Activity Special Revenue Fund
- Fund 11** Adult Education Fund
- Fund 12** Child Development Fund
- Fund 13** Cafeteria Fund
- Fund 14** Deferred Maintenance Fund
- Fund 20** Special Reserve Post-Employment Benefits
- Fund 21** Building Fund
- Fund 25** Capital Facilities Fund
- Fund 35** County School Facilities Fund
- Fund 40** Special Reserve Fund for Capital Outlay Projects



Within each fund, revenues are classified by source as shown below.

- 8010–8099 **LCFF Sources** - the primary source of funding for California school districts. LCFF is a combination of State aid and local property taxes.
- 8100–8299 **Federal Revenue** - is revenue received from the federal government.
- 8300–8599 **Other State Revenue** - is additional revenue received from the state government.
- 8600–8799 **Other Local Revenue** - is revenue received from local sources.
- 8910–8929 **Interfund Transfers In** - are flows of assets between funds without equivalent flows of assets in return and without a requirement for repayment.
- 8930–8979 **Other Financing Sources** - proceeds from capital leases, sale of bonds and certificates of participation.
- 8980–8999 **Contributions** to Restricted Programs

Expenditures are classified by object. The use of object of expenditures enables consistent reporting across districts throughout the state and nation. Within each fund, the major object classifications for expenditures are as shown.

- 1000–1999 **Certificated Personnel Salaries** - are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing.
- 2000–2999 **Classified Personnel Salaries** - are for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing.
- 3000–3999 **Employee Benefits** - records employers' contributions to retirement plans and health and welfare benefits.
- 4000–4999 **Books and Supplies** - records expenditures for books and supplies, including any associated sales tax or use tax and freight and handling charges.
- 5000–5999 **Services and Other Operating Expenses** - records expenditures for services, rentals, leases, maintenance contracts, dues, travel insurance, utilities and legal and other operating expenditures.
- 6000–6999 **Capital Outlay** - records expenditures for land, buildings and capitalized equipment.
- 7000–7999 **Other Outgo** - records expenditures for interagency transfers out, indirect costs and debt payments related to long-term debt.



## ORGANIZATIONAL SECTION

Additionally, expenditures must be coded to a function. The function describes the activities or services performed in order to accomplish a set of objectives or goal. The major function classifications are as shown below.

- 1000–1999 ***Instruction***
- 2000–2999 ***Instruction—Related Services***
- 3000–3999 ***Pupil Services***
- 4000–4999 ***Ancillary Services***
- 5000–5999 ***Community Services***
- 6000–6999 ***Enterprise***
- 7000–7999 ***General Administration***
- 8000–8999 ***Plant Services***
- 9000–9999 ***Other Outgo***





## ORGANIZATIONAL SECTION

### BUDGET DEVELOPMENT

The Board of Trustees accepts responsibility for adopting a sound budget for each fiscal year which is aligned with the District's mission, vision, goals, and priorities. Per Board Policy, the District budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the District. The District budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues.

The Board encourages public input in the budget development process. As such, the Budget Advisory Committee was formed the first year of Twin Rivers Unified School District's existence (2008-2009). The Budget Advisory Committee may include representatives of each of the following groups: District and school site administrators, representatives of bargaining units, certificated and/or classified staff, parents/guardians and representatives of the community. The Budget Advisory Committee is a standing committee whose principal task is to make recommendations regarding budget matters.

In addition to the Budget Advisory Committee, stakeholder input was sought for the Local Control and Accountability Plan (LCAP) which must be supported by the District's budget. Community forums, meetings at the District level and the school site level with advisory groups, bargaining unit members, students, staff and parents were held to share and analyze data, gather input and then review and discuss. As a result, Twin Rivers Unified School District will continue to support the six LCAP goals as reflected in the current LCAP and every action identified in the LCAP is aligned to these goals. The LCAP goals are:

1. Increase Academic Achievement and Decrease Disproportionalities
2. Ensure all Students Graduate College and Career Ready
3. Improve Culture and Climate through Increased Student Engagement
4. Increase Parent Engagement
5. Provide Facilities that are Clean, Safe and Conducive to Student Learning
6. Increase Academic Achievement for Students with Disabilities

The LCAP goals tie directly to all eight State priorities and the seven Twin Rivers Unified School District Core Beliefs (see pages 35-36).

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. Since inception of Twin Rivers Unified School District, as well as the 2022-23 fiscal year, the Board of Trustees has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1st of each year. The adopted budget is forwarded to the Sacramento County Office of Education for review and approval. The selection of the single budget adoption process further requires a District to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, "revisions in revenue and expenditures that reflect the funding made available" by the State Budget Act.

The accuracy of the District's budget projection is only as good as the assumptions that are used in developing the budget numbers. If the assumptions are wrong, so too will be the budget. As a consequence, the assumptions have to be carefully considered in evaluating the accuracy of revenues and expenditures.

Since it is impossible to accurately predict all of the assumptions that are needed in budget development, Twin Rivers Unified School District updates its budget—and the assumptions—as needed throughout the year after the original budget is adopted. The adopted budget, therefore, should be considered a "financial snapshot" on the date it is approved.



## ORGANIZATIONAL SECTION

The key factors that affect the budget this year are:

- LCFF revenue increase of 8.22%
- Automatic step/column salary increases
- 5% salary increase
- Compounding employer PERS increased costs
- One-time COVID funds
- Reserve Cap on ending fund balance triggered

### FISCAL ACCOUNTABILITY

California school districts are required to file two interim financial reports during the year. These reports must be presented to the school board at a public meeting and require board certification and approval. The first report reflects actual data as of October 31st and must be filed within 45 days of that date. The second report reflects actual data as of January 31st and must be filed within 45 days as well. The county office of education reviews these reports, makes comment, and files them with the state. The reports include actual revenues and expenditures to date, revised projections for the year, a two-year future forecast, and a standards and criteria section. As part of the report, the District certifies that it is positive, qualified or negative in meeting its financial obligations in the current and two future years.

School districts are required to publicly disclose the costs associated with tentative collective bargaining agreements with its employee groups. The costs must be disclosed at a public board meeting prior to final ratification of the agreement. Additionally, districts are required to notify the county office of education within 45 days after ratification of any budget revisions made necessary by the terms of that agreement.

State law requires that an independent certified public accounting firm conduct an audit of the school district each year. The results of that audit are presented to the school board at a public meeting and filed with the state controller's office. As a part of the audit, the audit firm works with district staff to compile and present the District's financial statements for the prior year. Districts are required to make adjustments to their financial records to reconcile with the financials presented by the auditor.



## ORGANIZATIONAL SECTION

### BUDGET DEVELOPMENT GUIDELINES AND RESPONSIBILITIES

Each year the Board adopts a calendar for development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for final adoption of the budget.

Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps:

Budget Calendar Highlights	
October	District prepares enrollment and staffing projections
November	School sites are provided estimated allocations
December	School site staffing meetings begin
January	School site staffing meetings continue Governor's proposed State Budget is released Stakeholder Advisory groups for LCAP
February	District prepares revised Budget estimate (based on Governor's proposals)
March	Budget direction packets distributed to school sites/departments
April	Budget information returned from school sites/departments School Board holds public hearing for LCAP. Separate Board meeting; adopt LCAP
May	Governor updates revenue projection (May Revise) District prepares Final Budget estimates
June	School Board holds public hearing for adopted budget Separate Board meeting; adoption of budget
Prior to July 1 (state law)*	State Budget adopted
By August 15*	District Budget updated to reflect adopted State Budget
	<small>* While state law requires an adopted state budget by July 1, typically the political process pushes adoption into the summer and sometimes later. The district is then required to update its budget within 45 days of the state budget adoption.</small>

Preparation of the budget begins in October with enrollment and then staff projections.

**Enrollment Projections** Enrollment projections are prepared in October by the Executive Director of Fiscal Services and used as a basis for all expenditure and staffing allocations. The projections are produced using the standard demographic method of forecasting populations, the "cohort survival" technique. This method advances the current student body one grade for each year of the forecast period. Student housing also is based on these projections.

Students are assigned to schools based on the attendance areas in which they live. If space is not available in their neighborhood school, they are assigned to the nearest school that can accommodate them. Students may request a transfer to any school in the District that has space.

**Authorized Staffing Guidelines** Human Resources in conjunction with Fiscal Services prepares allocations for district authorized staffing, based on enrollment projections and the Staffing Formulas Handbook. District authorized staffing is budgeted in district level budget accounts. If significant changes in enrollment occur during the first month of school, a principal may request staffing modifications.

In October, along with staffing allocations, school sites are also given conservative preliminary categorical budgets to complete staffing needs with the Human Resources Department.

Additionally, in January adjustments are made to staffing projections, if needed, based on the release of the Governor's proposed State budget for the upcoming year. In that proposed budget, the Governor indicates his estimate of school revenues. We prepare a preliminary district budget based on the Governor's proposals and take this budget to our Budget Advisory Committee for analysis and discussion and then to the Board of Trustees.

## ORGANIZATIONAL SECTION

In early March, budget workbooks are created and sent to school sites and departments reflecting their categorical and unrestricted budgets. Each workbook shows the current year budget, current year expenditures to date and the bottom line budget for the coming fiscal year which the site or department must allocate by the 28 digit SACS code to best provide for their site or department needs.

**School Allocations** The school site's unrestricted dollars, known as Site Base Allocation, is allocated per student based on grade level; \$71.47 for K-6th grade, \$202.67 for 7th and 8th grade and \$250.47 for 9th to 12th grade. The Site Base Allocation is general purpose dollars and is allocated based on the discretion of the school site principal. In November, the Site Base Allocation is updated based on the actual enrollment as of the first Wednesday in October. If the site's enrollment increased compared to projections, they receive additional discretionary dollars. If enrollment decreases compared to projections, the site must reduce Site Base Allocation dollars.

**Allocation - District Level Programs** Department allocations are based on maintaining the same allowance as the prior year, decreased by any one-time additions for that year. Additionally, any program or service not continuing in the budget year do not receive an allocation.

In May, the Governor prepares a revised estimate of revenues (May Revise). We adjust our budget projections to reflect these revisions and any other anticipated assumption changes. The proposed budget is brought to the Board of Trustees in June for discussion and public hearing before being approved by the Board no later than June 30th.

**Oversight** Once the Board has approved the budgets, a site or department can reallocate their dollars within their overall allocation. The Chief Business Official of Administrative Services, along with the Executive Director of Fiscal Services, have oversight responsibilities for the budget and finance of the District. Department directors and managers are responsible for meeting their goals within their established budgets. To aid in this responsibility, all sites and departments have continuous on-line access to their budgets. This allows them to ascertain, at any point in time, where they stand financially. Further, all sites and departments have the ability to make budget transfers directly into the computer system as necessary. In addition, Budget Services reviews all budgets on an on-going basis and recommends adjustments as needed.

Budget management is accomplished in part through the District's integrated financial software system. Purchase Orders are entered at the site or department and must include a valid account number to which the items will be charged. The software verifies the validity of the account number, that the user has access, and whether sufficient dollars are available to cover the items being purchased. The system advises the user immediately if an invalid code is used or funds are not available. If funds are available within the program but not the specific object code needed, the user may enter a budget transfer moving sufficient funds from the one object code to another. Twice a day, the Budget Services department reviews the on-line budget transfers and posts to the system. The budget change is immediate so the site can then process its purchase order. If there is an error on the transfer the site will be notified by Budget Services as to why and asked to correct it before posting.

**Carryover Funds Guidelines** Enrollment Unrestricted departmental budgets unspent at the end of the year are not carried forward into the following year. Up to 5% of the schools' Site Base Allocation budgets are allowed to carry forward. The carryover is to be used towards one-time items; not towards recurring expenditures. School sites' negative ending balances are also carried forward as positive balances. Categorical program manager budgets also carryover, but they may have carryover restrictions. Program managers are encouraged to use carryover funds as a source of funding for special needs, such as replacement equipment or new equipment.



## ORGANIZATIONAL SECTION

**Capital Budget Processes** Equipment needs are addressed through the normal budget development process. Program managers are required to submit their equipment requests to Budget Services for inclusion in the District's budget. If special needs arise during the year, a budget transfer request is submitted to Budget Services and ultimately to the Board through budget revisions.

Major capital expenditures are funded by one or more of the District's special purpose funds—the Deferred Maintenance Fund and all of the Capital Project Funds. Through the Deferred Maintenance Plan and the Long Range Facilities Master Plan, needs are identified every fall for the following fiscal year; costs are estimated, resources are analyzed, and projects are put out to bid. All purchases that exceed the legal bid limits (currently \$109,300 for services and materials and \$60,000 for construction) must go through the advertised bid procedure required by the state of California. The recommended award must be approved by the Board of Trustees. Most of the capital projects are accomplished during the summer.

The 2023-24 and future projects are listed on the next page.



## ORGANIZATIONAL SECTION

### PLANNED CAPITAL PROJECTS

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Aero Haven Roofing (22/23)	\$ 106,250	Fund 14 - 23/24 S/C	June 2023	August 2023	25 years
Castori Elementary C/B/PA	\$ 5,500	Fund 14 - 23/24 S/C	December 2022	July 2023	15 years
CCAA High Bleachers	\$ 188,523	Fund 14 - 23/24 S/C	October 2022	August 2023	15 years
District Office Roofing	\$ 2,750,500	Fund 14 - Deferred Maintenance	March 2023	September 2023	25 years
Districtwide HVAC Repairs	\$ 500,000	Fund 14 - Deferred Maintenance	July 2023	June 2024	15 years
Frontier Elementary Roofing (22/23)	\$ 156,067	Fund 14 - 23/24 S/C	March 2023	September 2023	25 years
Grant High Bleachers	\$ 874,425	Fund 14 - 23/24 S/C	October 2022	October 2023	15 years
Grant High Roofing (22/23)	\$ 795,740	Fund 14 - 23/24 S/C	March 2023	September 2023	25 years
Highlands High Landscape & Irrigation	\$ 51,000	Fund 14 - Deferred Maintenance	November 2022	June 2024	15 years
Hillsdale Roofing (22/23)	\$ 484,000	Fund 14 - 23/24 S/C	March 2023	September 2023	25 years
Keema High Sewer Lift Station	\$ 72,890	Fund 14 - Deferred Maintenance	September 2022	December 2023	30 years
Murchison Exterior Painting	\$ 112,500	Fund 14 - Deferred Maintenance	March 2023	July 2023	5 years
Norwood Jr High Cafe Addition/Modernization	\$ 135,662	Fund 14 - 23/24 S/C	January 2021	December 2023	30 years
Sierra View Roofing (22/23)	\$ 146,564	Fund 14 - 23/24 S/C	March 2023	September 2023	25 years
Smythe 7-8 Classroom Rebuild	\$ 180,000	Fund 14 - Deferred Maintenance	April 2023	September 2023	30 years
Outdoor Learning Shade Structures	\$ 7,000,000	Fund 14 - 23/24 S/C	October 2023	August 2024	25 years
Babcock Elementary Fencing	\$ 380,000	Measure K (FD 21 RC 9463)	Spring 2023	Summer 2023	15 years
Castori Elementary Fencing	\$ 500,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Fairbanks Elementary Fencing	\$ 250,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Foothill Oaks Elementary Fencing	\$ 500,000	Measure K (FD 21 RC 9463)	TBD	Winter 2023	15 years
Grant High Roofing	\$ 800,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Grant High West Roofing	\$ 1,091,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Highlands High Fencing	\$ 150,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
Highlands High Roofing	\$ 1,380,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Hillsdale Fencing	\$ 1,062,500	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Madison Elementary Fencing	\$ 500,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Miles P. Richmond Fencing	\$ 50,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
MLK, Jr. Academy Fencing	\$ 250,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
Norwood Jr. High Cafe Addition/Modernization	\$ 2,575,250	Measure J (FD 21 RC 9462)	TBD	Fall 2025	30 years
Norwood Fencing	\$ 150,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
Norwood Roofing	\$ 1,785,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Oakdale Elementary Fencing	\$ 250,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Regency Park Elementary Fencing	\$ 120,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Rio Tierra Jr. High Fencing	\$ 300,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
Rio Tierra Jr. High Roofing	\$ 1,545,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Vineland Elementary Fencing	\$ 1,038,750	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Vista Nueva High Fencing	\$ 300,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
Northlake K-8 School	\$ 25,000,000	Fund 25	March 2023	September 2024	30 years
Castori UTK	\$ 5,819,547	Fund 35	August 2022	July 2023	30 years
Woodridge UTK	\$ 3,431,601	Fund 35	August 2022	July 2023	30 years
CCAA 7-12 HVAC	\$ 2,100,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
District Office Flooring	\$ 500,000	Fund 40 - Surplus Prop Sales	May 2023	July 2023	5 years
District Office HVAC	\$ 4,400,000	Fund 40 - Capital Outlay	January 2023	November 2023	15 years
ENEC Planning	\$ 16,000,000	Fund 40 - ENEC	TBD	TBD	30 years
Foothill High Baseball Field Improvements	\$ 11,500,000	Fund 40 - Capital Outlay	October 2021	December 2023	15 years
Foothill High HVAC	\$ 3,900,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Foothill High Lockers	\$ 252,500	Fund 40 - Surplus Prop Sales	April 2023	December 2023	15 years
Foothill High Pool	\$ 8,500,000	Fund 40 - Capital Outlay	March 2022	August 2023	25 years
Frontier Elementary Sidewalk Replacement	\$ 37,500	Fund 40 - Surplus Prop Sales	March 2023	December 2023	30 years
Frontier Elementary Restroom	\$ 1,500,000	Fund 40 - Surplus Prop Sales	May 2023	June 2024	30 years
Garden Valley Elementary HVAC	\$ 968,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Grant High Baseball Field Improvements	\$ 11,500,000	Fund 40 - Capital Outlay	October 2021	March 2024	15 years
Grant High Bleachers	\$ 850,000	Fund 40 - Capital Outlay	November 2022	October 2023	15 years
Highlands High Baseball Field Improvements	\$ 2,400,000	Fund 40 - Capital Outlay	August 2022	May 2023	15 years
Highlands High HVAC	\$ 800,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Las Palmas West HVAC	\$ 1,100,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Miles P Richmond HVAC	\$ 850,000	Fund 40 - Capital Outlay	September 2022	September 2023	15 years
Northlake	\$ 6,610,974	Fund 40 - Northlake	May 2023	September 2024	30 years
Norwood Jr. High HVAC	\$ 5,000,000	Fund 40 - Capital Outlay	June 2022	December 2023	15 years
Pioneer Site Improvements (Paving & Fencing)	\$ 1,200,000	Fund 40 - Capital Outlay	November 2022	August 2023	15 years
Rio Linda Elementary Fire Alarm	\$ 400,000	Fund 40 - Capital Outlay	July 2022	August 2023	10 years
Rio Linda High Baseball Field Improvements	\$ 2,000,000	Fund 40 - Capital Outlay	April 2023	June 2023	15 years
Rio Linda Preparatory HVAC	\$ 4,600,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years





# FINANCIAL SECTION



## FINANCIAL SECTION

### FINANCIAL OVERVIEW

The Financial Section is organized so that summary data is presented first, followed by detail information. Expenditures are shown both by object (category) and by function. Revenues are not accounted for by function, only by object.

#### SIGNIFICANT REVENUE SOURCES AND EXPENDITURE CATEGORIES

**LCFF Sources** The Local Control Funding Formula (LCFF) is the primary source of funding for California school districts. LCFF is a combination of State aid and local property taxes.

**Federal Revenue** is revenue received from the federal government.

**Other State Revenue** is additional revenue received from the state government.

**Other Local Revenue** is revenue received from local sources.

**Interfund Transfers In** are flows of assets between funds without equivalent flows of assets in return and without a requirement for repayment.

**Other Sources** are proceeds from a lease, loan or bond issue.

**Certificated Salaries** are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing.

**Classified Salaries** are salaries for positions that do not require a credential or permit issued by the Commission on Teacher Credentialing.

**Employee Benefits** records employers' contributions to retirement plans and health and welfare benefits.

**Books and Supplies** records expenditures for books and supplies, including any associated sales tax or use tax and freight and handling charges.

**Services and Other Operating Expenditures** records expenditures for services, rentals, leases, maintenance contracts, dues, travel insurance, utilities and legal and other operating expenditures.

**Capital Outlay** records expenditures for land, buildings and capitalized equipment.

**Other Expenses and Outgo** Other Expenses and Outgo record expenditures for interagency transfers out, indirect costs and debt payments related to long-term debt.

**Interfund Transfers Out** are flows of assets between funds without equivalent flows of assets in return and without a requirement for repayment.

**Other Adjustments** can only be used in multiple year projections to allow for future adjustments needed.



## FINANCIAL SECTION

### REVENUES AND EXPENDITURES, BY OBJECT

The following tables show the actuals from 2019-20 forward; the 2022-23 estimated actuals, the 2023-24 adopted budget and three years of future forecasts. The first table is a summary of all funds followed by each of the individual funds.

All Funds	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$289,751,737	\$288,702,763	\$313,213,245	\$345,344,142	\$363,228,765	\$377,567,797	\$391,940,231	\$404,443,124
Federal Revenue	\$48,300,805	\$107,828,261	\$134,203,564	\$129,641,585	\$86,830,923	\$55,869,111	\$56,497,640	\$56,875,004
Other State Revenue	\$58,694,888	\$91,610,153	\$101,406,789	\$156,607,500	\$105,057,631	\$105,340,521	\$105,614,758	\$105,854,237
Other Local Revenue	\$13,239,856	\$25,956,583	\$40,350,994	\$19,655,535	\$11,782,436	\$11,856,727	\$11,860,665	\$11,861,792
Transfers-in from Other Funds	\$28,916,347	\$69,333,105	\$51,505,894	\$54,108,164	\$54,095,500	\$55,075,000	\$55,575,000	\$55,575,000
Other Sources	\$118,246,774	\$782,111	\$469,000	\$79,800,000	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING REVENUE</b>	<b>\$557,150,407</b>	<b>\$584,212,976</b>	<b>\$641,149,486</b>	<b>\$785,156,926</b>	<b>\$620,995,255</b>	<b>\$605,709,156</b>	<b>\$621,488,294</b>	<b>\$634,609,158</b>
<b>EXPENSE</b>								
Certificated Salaries	\$141,425,201	\$142,448,879	\$149,423,411	\$166,768,941	\$176,778,217	\$182,395,149	\$185,261,273	\$187,011,391
Classified Salaries	\$58,304,335	\$56,440,075	\$62,772,764	\$70,616,736	\$78,658,426	\$79,751,148	\$81,739,274	\$82,915,263
Employee Benefits	\$82,955,998	\$83,565,942	\$89,960,136	\$109,668,685	\$113,547,826	\$116,579,879	\$118,606,164	\$120,719,566
Books & Supplies	\$31,218,879	\$43,297,235	\$49,640,208	\$55,180,327	\$40,772,484	\$43,848,023	\$39,694,571	\$40,378,044
Services & Other Operating Expenditures	\$51,378,254	\$67,682,274	\$75,718,826	\$105,044,133	\$87,639,147	\$77,273,699	\$78,136,140	\$80,136,140
Capital Outlay	\$28,973,467	\$28,258,782	\$48,337,841	\$194,808,396	\$203,380,675	\$44,908,859	\$38,341,737	\$38,335,978
Other Expenses and Outgo	\$124,521,857	\$12,598,926	\$5,614,072	\$4,723,042	\$3,770,805	\$4,759,142	\$4,770,912	\$4,775,999
Transfers-out to Other Funds	\$28,916,347	\$69,333,105	\$51,505,894	\$54,108,164	\$54,095,500	\$55,095,500	\$55,595,500	\$55,595,500
Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$4,515,333	\$8,516,331	\$13,516,331
<b>TOTAL OPERATING EXPENSE</b>	<b>\$547,694,338</b>	<b>\$503,625,218</b>	<b>\$532,973,152</b>	<b>\$760,918,424</b>	<b>\$758,643,080</b>	<b>\$609,126,732</b>	<b>\$610,661,902</b>	<b>\$623,384,211</b>
<b>Revenues over (under) Expenses</b>	<b>\$9,456,069</b>	<b>\$80,587,758</b>	<b>\$108,176,334</b>	<b>\$24,238,502</b>	<b>(\$137,647,825)</b>	<b>(\$3,417,576)</b>	<b>\$10,826,392</b>	<b>\$11,224,946</b>
<b>Beginning Fund Balance</b>	<b>\$109,739,197</b>	<b>\$119,195,266</b>	<b>\$199,783,024</b>	<b>\$307,959,358</b>	<b>\$332,197,860</b>	<b>\$194,550,035</b>	<b>\$191,132,459</b>	<b>\$201,958,851</b>
<b>Ending Fund Balance</b>	<b>\$119,195,266</b>	<b>\$199,783,024</b>	<b>\$307,959,358</b>	<b>\$332,197,860</b>	<b>\$194,550,035</b>	<b>\$191,132,459</b>	<b>\$201,958,851</b>	<b>\$213,183,798</b>

### EXPENDITURES BY OBJECT, ALL FUNDS 2023-24

FUNDS	Certificated Salaries	Classified Salaries	Employee Benefits	Books & Supplies	Services & Other Operating Expenses	Capital Outlay	Other Expenses and Outgo	Transfers- out to Other Funds	TOTAL EXPENDITURES
General Fund	\$171,235,877	\$65,646,453	\$104,371,202	\$30,925,566	\$84,733,804	\$15,349,913	\$2,211,999	\$53,775,000	\$528,249,814
Student Activity Special Revenue Fund	\$0	\$0	\$0	\$502,000	\$93,500	\$0	\$0	\$0	\$595,500
Adult Education Fund	\$1,404,161	\$1,241,676	\$1,161,186	\$131,372	\$527,384	\$0	\$207,196	\$300,000	\$4,972,975
Child Development Fund	\$4,138,179	\$2,950,705	\$3,719,946	\$203,482	\$393,812	\$0	\$592,297	\$0	\$11,998,421
Cafeteria Fund	\$0	\$8,737,835	\$4,256,932	\$8,963,175	\$340,675	\$1,050,117	\$759,313	\$0	\$24,108,047
Deferred Maintenance Fund	\$0	\$0	\$0	\$0	\$26	\$13,937,299	\$0	\$0	\$13,937,325
Special Reserve Fund for Postemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Fund	\$0	\$0	\$0	\$0	\$4,100	\$77,880,000	\$0	\$0	\$77,884,100
Capital Facilities Fund	\$0	\$81,757	\$38,560	\$0	\$712,645	\$36,624,287	\$0	\$0	\$37,457,249
County School Facility Fund	\$0	\$0	\$0	\$0	\$0	\$14,050,002	\$0	\$0	\$14,050,002
Special Reserve Fund for Capital Outlay Projects	\$0	\$0	\$0	\$46,889	\$833,201	\$44,489,057	\$0	\$20,500	\$45,389,647
<b>TOTAL</b>	<b>\$176,778,217</b>	<b>\$78,658,426</b>	<b>\$113,547,826</b>	<b>\$40,772,484</b>	<b>\$87,639,147</b>	<b>\$203,380,675</b>	<b>\$3,770,805</b>	<b>\$54,095,500</b>	<b>\$758,643,080</b>



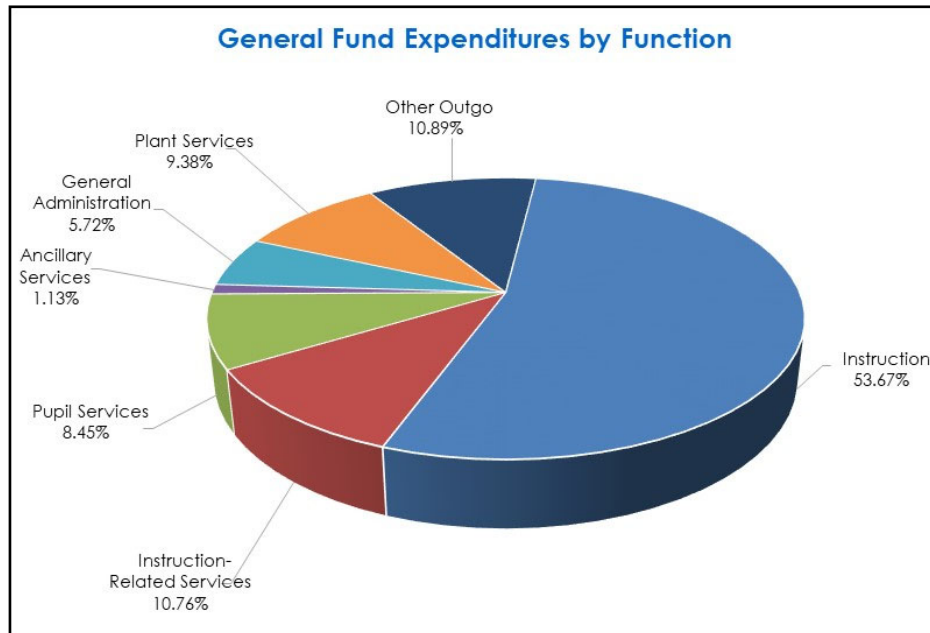
## FINANCIAL SECTION

### EXPENDITURES BY FUNCTION, ALL FUNDS 2023-24

FUNDS	Instruction	Instruction Related Services	Pupil Services	Ancillary Services	General Administration	Plant Services	Other Outgo	TOTAL EXPENDITURES
General Fund	\$283,503,976	\$56,835,962	\$44,652,767	\$5,950,023	\$30,230,325	\$49,530,956	\$57,545,805	\$528,249,814
Student Activity Special Revenue Fund	\$0	\$0	\$0	\$595,500	\$0	\$0	\$0	\$595,500
Adult Education Fund	\$2,372,115	\$1,622,329	\$257,435	\$0	\$207,196	\$213,900	\$300,000	\$4,972,975
Child Development Fund	\$8,820,122	\$1,909,756	\$462,219	\$0	\$592,297	\$214,027	\$0	\$11,998,421
Cafeteria Fund	\$0	\$0	\$22,190,617	\$0	\$759,313	\$1,158,117	\$0	\$24,108,047
Fund	\$0	\$0	\$0	\$0	\$0	\$13,937,325	\$0	\$13,937,325
Special Reserve Fund for Postemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Fund	\$0	\$0	\$0	\$0	\$0	\$77,884,100	\$0	\$77,884,100
Capital Facilities Fund	\$0	\$0	\$0	\$0	\$275,317	\$37,181,932	\$0	\$37,457,249
Fund	\$0	\$0	\$0	\$0	\$0	\$14,050,002	\$0	\$14,050,002
Special Reserve Fund for Capital Outlay Projects	\$0	\$0	\$0	\$0	\$0	\$45,369,147	\$20,500	\$45,389,647
TOTAL	\$294,696,213	\$60,368,047	\$67,563,038	\$6,545,523	\$32,064,448	\$239,539,506	\$57,866,305	\$758,643,080

### GENERAL FUND EXPENDITURES, BY FUNCTION

Our General Fund budget expenditures for 2023-24 totals over \$528 million. With a projected enrollment of 24,253 TK-12 students and an average class size (including special program classes) of 21.62 students, we are spending over \$423 thousand per classroom. The graph below shows how that investment is used towards our students.



## FINANCIAL SECTION

**Instruction** 53.67% (\$252,734 per classroom) of our total spending goes for regular and special education classroom teachers, teacher aides and student learning coaches. The average classroom teacher salary and benefits costs is \$127,990. In addition to that cost, this category includes the cost of teacher aides, substitutes, textbooks, and classroom equipment and supplies.

**Instruction-Related Services** \$50,667 per classroom, or 10.76% of our money, pays for school administration (principals, office managers, and office supplies) and for improving teaching. Improving teaching includes the cost of professional development of our teachers, mentor teachers, curriculum, and library services.

**Pupil Services** 8.45% of our money goes for direct non-instructional services to students. The cost of counselors, psychologists, health and speech services, and pupil transportation are included here.

**Ancillary Services** 1.13% is spent on extra curricular athletic stipends, transportation and safety equipment.

**General Administration** 5.72% of our spending is for running the system. General administration includes costs for personnel, the superintendent's office, pupil services administration, legal services, and business operations (insurance, printing, data processing, payroll, and bookkeeping).

**Plant Services** 9.38% of our money pays for the cleaning and upkeep of our schools. We pay for custodians, our maintenance and grounds crew, alarm systems, and utilities. Utilities alone cost nearly \$8.9 million.

**Other Outgo** Other outgo, which includes state special school and special education excess costs to SCOE, and Interfund Transfers out to Fund 14 and Fund 40 for high needs facility projects is 10.89% of our spending.

2023-24 General Fund Expenditures By Function				
	Cost	% of Total	Cost per Teacher	Cost per Student
Instruction	\$283,503,976	53.67%	\$252,734	\$11,689.44
Instruction-Related Services	\$56,835,962	10.76%	\$50,667	\$2,343.46
Pupil Services	\$44,652,767	8.45%	\$39,806	\$1,841.12
Ancillary Services	\$5,950,023	1.13%	\$5,304	\$245.33
General Administration	\$30,230,325	5.72%	\$26,949	\$1,246.46
Plant Services	\$49,530,956	9.38%	\$44,155	\$2,042.26
Other Outgo	\$57,545,805	10.89%	\$51,300	\$2,372.73
<b>TOTAL</b>	<b>\$528,249,814</b>	<b>100%</b>	<b>\$470,916</b>	<b>\$21,781</b>
Based on 1,121.75 Classroom Teacher FTE and 24,253 students.				



# FINANCIAL SECTION

## FUND SUMMARIES

### GENERAL FUND

General Fund (Fund 01)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$287,855,357	\$286,806,383	\$311,316,865	\$343,569,142	\$363,228,765	\$377,567,797	\$391,940,231	\$404,443,124
Federal Revenue	26,694,460	85,631,019	108,181,973	103,414,220	61,555,023	29,894,134	29,894,134	29,894,134
Other State Revenue	46,915,827	72,322,073	81,150,866	132,270,781	89,534,328	89,534,328	89,534,328	89,534,328
Other Local Revenue	5,436,628	14,426,169	8,765,883	13,804,064	7,377,293	7,377,293	7,377,293	7,377,293
Transfers-in from Other Funds	350,012	885,007	355,000	1,908,164	320,500	300,000	300,000	300,000
Other Sources	340,348	0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$367,592,632</b>	<b>\$460,070,651</b>	<b>\$509,770,587</b>	<b>\$594,966,371</b>	<b>\$522,015,909</b>	<b>\$504,673,552</b>	<b>\$519,045,986</b>	<b>\$531,548,879</b>
<b>EXPENSE</b>								
Certificated Salaries	\$137,191,397	\$138,069,128	\$145,194,150	\$162,039,063	\$171,235,877	\$176,755,077	\$179,418,137	\$181,098,137
Classified Salaries	48,790,130	47,016,186	52,627,651	58,723,896	65,646,453	65,972,970	67,528,276	\$68,408,276
Employee Benefits	76,798,914	77,213,392	83,246,290	101,332,278	104,371,202	107,015,695	108,672,453	110,628,557
Books and Supplies	22,529,397	34,808,299	38,418,029	44,363,264	30,925,566	33,940,977	29,700,566	30,200,566
Services and Other Operating Expenditures	48,369,619	65,857,033	72,098,085	97,486,796	84,733,804	75,675,176	76,533,077	78,533,077
Capital Outlay	6,021,321	10,600,177	22,823,742	42,402,113	15,349,913	1,849,913	1,849,913	1,849,913
Other Expenses and Outgo	5,335,134	5,419,543	4,380,130	3,128,400	2,211,999	3,211,999	3,211,999	3,211,999
Transfers-out to Other Funds	20,880,636	64,163,160	51,150,894	52,200,000	53,775,000	54,775,000	55,275,000	55,275,000
Other Adjustments	0	0	0	0	0	4,515,333	8,516,331	13,516,331
<b>TOTAL OPERATING EXPENSE</b>	<b>\$365,916,547</b>	<b>\$443,146,919</b>	<b>\$469,938,971</b>	<b>\$561,675,810</b>	<b>\$528,249,814</b>	<b>\$523,712,140</b>	<b>\$530,705,752</b>	<b>\$542,721,856</b>
<b>Revenues over (under) Expenses</b>	<b>\$1,676,085</b>	<b>\$16,923,732</b>	<b>\$39,831,616</b>	<b>\$33,290,561</b>	<b>(\$6,233,905)</b>	<b>(\$19,038,588)</b>	<b>(\$11,659,766)</b>	<b>(\$11,172,977)</b>
<b>Beginning Fund Balance</b>	<b>\$48,809,343</b>	<b>\$50,485,427</b>	<b>\$67,409,159</b>	<b>\$107,240,775</b>	<b>\$140,531,336</b>	<b>\$134,297,431</b>	<b>\$115,258,843</b>	<b>\$103,599,077</b>
<b>Ending Fund Balance</b>	<b>\$50,485,427</b>	<b>\$67,409,159</b>	<b>\$107,240,775</b>	<b>\$140,531,336</b>	<b>\$134,297,431</b>	<b>\$115,258,843</b>	<b>\$103,599,077</b>	<b>\$92,426,100</b>

### SPECIAL REVENUE FUNDS

Student Activity Special Revenue Fund (Fund 08)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue		0	0	0	0	0	0	0
Other State Revenue		0	0	0	0	0	0	0
Other Local Revenue		735,380	717,832	595,500	595,500	595,500	595,500	595,500
Transfers-in from Other Funds		0	0	0	0	0	0	0
Other Sources		0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>		<b>\$735,380</b>	<b>\$717,832</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>
<b>EXPENSE</b>								
Certificated Salaries		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries		0	0	0	0	0	0	0
Employee Benefits		0	0	0	0	0	0	0
Books and Supplies		262,797	564,659	502,000	502,000	502,000	502,000	502,000
Services and Other Operating Expenditures		16,407	95,352	93,500	93,500	93,500	93,500	93,500
Capital Outlay		0	0	0	0	0	0	0
Other Expenses and Outgo		0	0	0	0	0	0	0
Transfers-out to Other Funds		0	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>		<b>\$279,204</b>	<b>\$660,011</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>
<b>Revenues over (under) Expenses</b>		<b>\$456,176</b>	<b>\$57,821</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>		<b>\$0</b>	<b>\$456,176</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>
<b>Ending Fund Balance</b>		<b>\$456,176</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>

## FINANCIAL SECTION

Adult Education Fund (Fund 11)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	413,110	585,571	614,494	1,387,851	780,430	780,430	780,430	780,430
Other State Revenue	3,239,514	3,125,130	3,279,151	3,559,793	3,678,336	3,747,717	3,818,486	3,894,856
Other Local Revenue	16,252	8,365	10,282	7,535	7,263	7,263	7,263	7,263
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$3,668,876</b>	<b>\$3,719,066</b>	<b>\$3,903,927</b>	<b>\$4,955,179</b>	<b>\$4,466,029</b>	<b>\$4,535,410</b>	<b>\$4,606,179</b>	<b>\$4,682,549</b>
<b>EXPENSE</b>								
Certificated Salaries	\$1,108,104	\$1,142,180	\$940,834	\$1,137,362	\$1,404,161	\$1,293,689	\$1,351,166	\$1,367,380
Classified Salaries	705,501	731,878	845,531	1,229,000	1,241,676	1,248,064	1,286,108	1,314,402
Employee Benefits	755,903	803,643	833,018	1,060,014	1,161,186	1,209,801	1,270,078	1,285,319
Books and Supplies	80,327	40,960	257,865	415,945	131,372	131,372	131,372	131,372
Services and Other Operating Expenditures	358,396	537,324	463,176	918,013	527,384	494,384	494,384	494,384
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	133,226	139,803	144,620	162,217	207,196	207,000	208,000	209,000
Transfers-out to Other Funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
<b>TOTAL OPERATING EXPENSE</b>	<b>\$3,441,457</b>	<b>\$3,695,788</b>	<b>\$3,785,045</b>	<b>\$5,222,551</b>	<b>\$4,972,975</b>	<b>\$4,884,310</b>	<b>\$5,041,108</b>	<b>\$5,101,857</b>
<b>Revenues over (under) Expenses</b>	<b>\$227,419</b>	<b>\$23,278</b>	<b>\$118,882</b>	<b>(\$267,372)</b>	<b>(\$506,946)</b>	<b>(\$348,900)</b>	<b>(\$434,929)</b>	<b>(\$419,309)</b>
<b>Beginning Fund Balance</b>	<b>\$1,609,922</b>	<b>\$1,837,341</b>	<b>\$1,860,619</b>	<b>\$1,979,502</b>	<b>\$1,712,130</b>	<b>\$1,205,184</b>	<b>\$856,284</b>	<b>\$421,355</b>
<b>Ending Fund Balance</b>	<b>\$1,837,341</b>	<b>\$1,860,619</b>	<b>\$1,979,502</b>	<b>\$1,712,130</b>	<b>\$1,205,184</b>	<b>\$856,284</b>	<b>\$421,355</b>	<b>\$2,046</b>

Child Development Fund (Fund 12)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$3,470,579	\$3,094,117	3,286,416	4,106,108	3,674,621	3,819,963	3,971,119	4,129,964
Other State Revenue	6,351,175	5,946,672	6,287,012	7,559,142	7,862,217	7,996,071	8,097,979	8,219,449
Other Local Revenue	623,163	543,556	414,467	470,177	466,583	466,583	466,583	466,583
Transfers-in from Other Funds	29,327	45,836	38,128	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$10,474,243</b>	<b>\$9,630,181</b>	<b>\$10,026,023</b>	<b>\$12,135,427</b>	<b>\$12,003,421</b>	<b>\$12,282,617</b>	<b>\$12,535,681</b>	<b>\$12,815,995</b>
<b>EXPENSE</b>								
Certificated Salaries	\$3,125,700	\$3,237,571	\$3,288,427	\$3,592,516	\$4,138,179	\$4,346,383	\$4,491,970	\$4,545,874
Classified Salaries	2,229,953	2,334,402	2,340,898	2,566,098	2,950,705	3,105,756	3,220,515	3,291,366
Employee Benefits	2,548,750	2,671,649	2,727,389	3,224,522	3,719,946	3,888,058	4,064,356	4,113,128
Books and Supplies	244,395	312,104	343,121	1,160,805	203,482	187,000	187,000	187,000
Services and Other Operating Expenditures	769,626	386,159	807,540	947,024	393,812	410,294	410,294	410,294
Capital Outlay	1,034,122	96,143	143,117	15,931	0	0	0	0
Other Expenses and Outgo	467,478	421,713	434,064	737,031	592,297	573,124	576,289	580,000
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$10,420,024</b>	<b>\$9,459,742</b>	<b>\$10,084,556</b>	<b>\$12,243,927</b>	<b>\$11,998,421</b>	<b>\$12,510,615</b>	<b>\$12,950,424</b>	<b>\$13,127,662</b>
<b>Revenues over (under) Expenses</b>	<b>\$54,219</b>	<b>\$170,439</b>	<b>(\$58,533)</b>	<b>(\$108,500)</b>	<b>\$5,000</b>	<b>(\$227,998)</b>	<b>(\$414,743)</b>	<b>(\$311,667)</b>
<b>Beginning Fund Balance</b>	<b>\$924,666</b>	<b>\$978,885</b>	<b>\$1,149,324</b>	<b>\$1,090,791</b>	<b>\$982,291</b>	<b>\$987,291</b>	<b>\$759,293</b>	<b>\$344,550</b>
<b>Ending Fund Balance</b>	<b>\$978,885</b>	<b>\$1,149,324</b>	<b>\$1,090,791</b>	<b>\$982,291</b>	<b>\$987,291</b>	<b>\$759,293</b>	<b>\$344,550</b>	<b>\$32,883</b>

## FINANCIAL SECTION

Cafeteria Fund (Fund 13)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$17,722,656	\$18,517,554	22,120,681	20,733,406	20,820,849	21,374,584	21,851,957	22,070,477
Other State Revenue	1,109,616	1,608,959	1,115,665	4,040,440	3,982,750	4,062,405	4,163,965	4,205,605
Other Local Revenue	141,784	194,472	97,964	208,239	105,000	108,750	112,688	113,815
Transfers-in from Other Funds	98	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$18,974,154</b>	<b>\$20,320,986</b>	<b>\$23,334,310</b>	<b>\$24,982,085</b>	<b>\$24,908,599</b>	<b>\$25,545,739</b>	<b>\$26,128,610</b>	<b>\$26,389,896</b>
<b>EXPENSE</b>								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	6,578,751	6,357,609	6,924,524	8,059,835	8,737,835	9,336,878	9,612,521	9,804,771
Employee Benefits	2,852,431	2,877,258	3,136,449	4,032,756	4,256,932	4,425,066	4,555,955	4,647,074
Books and Supplies	8,349,403	7,470,354	8,500,657	8,527,403	8,963,175	9,086,675	9,173,633	9,357,106
Services and Other Operating Expenditures	604,804	523,636	435,003	284,269	340,675	346,245	350,785	350,785
Capital Outlay	43,906	205,411	127,132	3,020,900	1,050,117	1,001,010	1,002,000	1,003,000
Other Expenses and Outgo	890,686	496,487	614,798	695,394	759,313	767,019	774,624	775,000
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$19,319,981</b>	<b>\$17,930,755</b>	<b>\$19,738,563</b>	<b>\$24,620,557</b>	<b>\$24,108,047</b>	<b>\$24,962,893</b>	<b>\$25,469,518</b>	<b>\$25,937,736</b>
<b>Revenues over (under) Expenses</b>	<b>(\$345,827)</b>	<b>\$2,390,231</b>	<b>\$3,595,747</b>	<b>\$361,528</b>	<b>\$800,552</b>	<b>\$582,846</b>	<b>\$659,092</b>	<b>\$452,160</b>
<b>Beginning Fund Balance</b>	<b>\$2,816,200</b>	<b>\$2,470,373</b>	<b>\$4,860,604</b>	<b>\$8,456,351</b>	<b>\$8,817,879</b>	<b>\$9,618,431</b>	<b>\$10,201,277</b>	<b>\$10,860,369</b>
<b>Ending Fund Balance</b>	<b>\$2,470,373</b>	<b>\$4,860,604</b>	<b>\$8,456,351</b>	<b>\$8,817,879</b>	<b>\$9,618,431</b>	<b>\$10,201,277</b>	<b>\$10,860,369</b>	<b>\$11,312,529</b>

Deferred Maintenance Fund (Fund 14)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$1,896,380	\$1,896,380	\$1,896,380	\$1,775,000	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	207,584	94,251	68,635	50,000	50,000	50,000	50,000	50,000
Transfers-in from Other Funds	12,703,054	9,185,602	16,112,766	10,000,000	11,775,000	11,775,000	11,775,000	11,775,000
Other Sources	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$14,807,018</b>	<b>\$11,176,233</b>	<b>\$18,077,781</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>
<b>EXPENSE</b>								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	276,111	1,491,032	0	0	0	0	0
Services and Other Operating Expenditures	22,197	90,809	1,496,474	2,478,650	26	100,000	100,000	100,000
Capital Outlay	10,846,244	8,828,047	14,394,081	16,743,730	13,937,299	11,725,000	11,725,000	11,725,000
Other Expenses and Outgo	121,380	121,380	40,460	0	0	0	0	0
Transfers-out to Other Funds	5,674,812	0	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$16,664,633</b>	<b>\$9,316,347</b>	<b>\$17,422,047</b>	<b>\$19,222,380</b>	<b>\$13,937,325</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>
<b>Revenues over (under) Expenses</b>	<b>(\$1,857,615)</b>	<b>\$1,859,886</b>	<b>\$655,734</b>	<b>(\$7,397,380)</b>	<b>(\$2,112,325)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$8,851,701</b>	<b>\$6,994,085</b>	<b>\$8,853,971</b>	<b>\$9,509,705</b>	<b>\$2,112,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$6,994,085</b>	<b>\$8,853,971</b>	<b>\$9,509,705</b>	<b>\$2,112,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FINANCIAL SECTION

Special Reserve Fund for Postemployment Benefits (Fund 20)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	28,251	10,263	31,268	33,000	66,000	40,000	40,000	40,000
Transfers-in from Other Funds	0	5,000,000	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$28,251</b>	<b>\$5,010,263</b>	<b>\$31,268</b>	<b>\$33,000</b>	<b>\$66,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>EXPENSE</b>								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues over (under) Expenses</b>	<b>\$28,251</b>	<b>\$5,010,263</b>	<b>\$31,268</b>	<b>\$33,000</b>	<b>\$66,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Beginning Fund Balance</b>	<b>\$1,527,628</b>	<b>\$1,555,879</b>	<b>\$6,566,142</b>	<b>\$6,597,410</b>	<b>\$6,630,410</b>	<b>\$6,696,410</b>	<b>\$6,736,410</b>	<b>\$6,776,410</b>
<b>Ending Fund Balance</b>	<b>\$1,555,879</b>	<b>\$6,566,142</b>	<b>\$6,597,410</b>	<b>\$6,630,410</b>	<b>\$6,696,410</b>	<b>\$6,736,410</b>	<b>\$6,776,410</b>	<b>\$6,816,410</b>





## FINANCIAL SECTION

### CAPITAL PROJECT FUNDS

Building Fund (Fund 21)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	92,950	12,389	153	120	180	200	200	200
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	117,756,666	0	0	77,880,000	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$117,849,616</b>	<b>\$12,389</b>	<b>\$153</b>	<b>\$77,880,120</b>	<b>\$180</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<b>EXPENSE</b>								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0			
Classified Salaries	0	0	0	0	0			
Employee Benefits	0	0	0	0	0			
Books and Supplies	0	0	0	0	0			
Services and Other Operating Expenditures	948,866	3,848	4,847	3,800	4,100	4,100	4,100	4,100
Capital Outlay	0	0	0	0	77,880,000			
Other Expenses and Outgo	117,573,953	0	0	0	0			
Transfers-out to Other Funds	26,921	4,797,304	0	0	0			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$118,549,740</b>	<b>\$4,801,152</b>	<b>\$4,846</b>	<b>\$3,800</b>	<b>\$77,884,100</b>	<b>\$4,100</b>	<b>\$4,100</b>	<b>\$4,100</b>
<b>Revenues over (under) Expenses</b>	<b>(\$700,124)</b>	<b>(\$4,788,763)</b>	<b>(\$4,693)</b>	<b>\$77,876,320</b>	<b>(\$7,883,920)</b>	<b>(\$3,900)</b>	<b>(\$3,900)</b>	<b>(\$3,900)</b>
<b>Beginning Fund Balance</b>	<b>\$5,516,018</b>	<b>\$4,815,895</b>	<b>\$27,132</b>	<b>\$22,438</b>	<b>\$77,898,758</b>	<b>\$14,838</b>	<b>\$10,938</b>	<b>\$7,038</b>
<b>Ending Fund Balance</b>	<b>\$4,815,895</b>	<b>\$27,132</b>	<b>\$22,438</b>	<b>\$77,898,758</b>	<b>\$14,838</b>	<b>\$10,938</b>	<b>\$7,038</b>	<b>\$3,138</b>

Capital Facilities Fund (Fund 25)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	5,668,795	9,544,174	29,572,652	4,149,108	2,853,479	3,000,000	3,000,000	3,000,000
Transfers-in from Other Funds	659,699	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$6,328,494</b>	<b>\$9,544,174</b>	<b>\$29,572,652</b>	<b>\$4,149,108</b>	<b>\$2,853,479</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>EXPENSE</b>								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	34,160	37,907	81,757	87,480	91,854	96,447
Employee Benefits	0	0	16,990	19,115	38,560	41,259	43,322	45,488
Books and Supplies	0	112,791	0	0	0	0	0	0
Services and Other Operating Expenditures	215,514	110,295	170,916	416,095	712,645	100,000	100,000	100,000
Capital Outlay	1,162,742	2,402,704	3,195,631	11,383,359	36,624,287	2,771,261	2,764,824	2,758,065
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$1,378,256</b>	<b>\$2,625,790</b>	<b>\$3,417,697</b>	<b>\$11,856,476</b>	<b>\$37,457,249</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>Revenues over (under) Expenses</b>	<b>\$4,950,238</b>	<b>\$6,918,384</b>	<b>\$26,154,955</b>	<b>(\$7,707,368)</b>	<b>(\$34,603,770)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$6,455,594</b>	<b>\$11,405,832</b>	<b>\$18,324,216</b>	<b>\$44,479,171</b>	<b>\$36,771,803</b>	<b>\$2,168,033</b>	<b>\$2,168,034</b>	<b>\$2,168,034</b>
<b>Ending Fund Balance</b>	<b>\$11,405,832</b>	<b>\$18,324,216</b>	<b>\$44,479,171</b>	<b>\$36,771,803</b>	<b>\$2,168,033</b>	<b>\$2,168,034</b>	<b>\$2,168,034</b>	<b>\$2,168,034</b>

## FINANCIAL SECTION

County School Facilities Fund (Fund 35)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	323,982	8,693,664	9,574,903	9,177,344	0	0	0	0
Other Local Revenue	190,214	74,662	101,496	88,236	50,000	0	0	0
Transfers-in from Other Funds	4,720,059	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$5,234,255</b>	<b>\$8,768,326</b>	<b>\$9,676,399</b>	<b>\$9,265,580</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSE</b>								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0	0	0	0	0
Capital Outlay	7,713,173	5,284,882	1,975,216	16,033,637	14,050,002	700	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	323,982	0	0	1,437,919	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$8,037,155</b>	<b>\$5,284,882</b>	<b>\$1,975,216</b>	<b>\$17,471,556</b>	<b>\$14,050,002</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues over (under) Expenses</b>	<b>(\$2,802,900)</b>	<b>\$3,483,444</b>	<b>\$7,701,183</b>	<b>(\$8,205,976)</b>	<b>(\$14,000,002)</b>	<b>(\$700)</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$13,824,951</b>	<b>\$11,022,051</b>	<b>\$14,505,495</b>	<b>\$22,206,678</b>	<b>\$14,000,702</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$11,022,051</b>	<b>\$14,505,495</b>	<b>\$22,206,678</b>	<b>\$14,000,702</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	754,774	(86,345)	(808)	0	0	0	0	0
Other Local Revenue	834,235	312,902	570,362	249,556	211,138	211,138	211,138	211,138
Transfers-in from Other Funds	10,454,098	54,216,660	35,000,000	42,200,000	42,000,000	43,000,000	43,500,000	43,500,000
Other Sources	149,760	782,111	469,000	1,920,000	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$12,192,867</b>	<b>\$55,225,328</b>	<b>\$36,038,554</b>	<b>\$44,369,556</b>	<b>\$42,211,138</b>	<b>\$43,211,138</b>	<b>\$43,711,138</b>	<b>\$43,711,138</b>
<b>EXPENSE</b>								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	15,357	13,819	64,845	210,910	46,889	0	0	0
Services and Other Operating Expenditures	89,232	156,763	147,433	2,415,986	833,201	50,000	50,000	50,000
Capital Outlay	2,151,959	841,418	5,678,922	105,208,726	44,489,057	27,560,975	21,000,000	21,000,000
Other Expenses and Outgo	0	6,000,000	0	0	0	0	0	0
Transfers-out to Other Funds	1,709,996	72,641	55,000	170,245	20,500	20,500	20,500	20,500
<b>TOTAL OPERATING EXPENSE</b>	<b>\$3,966,543</b>	<b>\$7,084,641</b>	<b>\$5,946,200</b>	<b>\$108,005,867</b>	<b>\$45,389,647</b>	<b>\$27,631,475</b>	<b>\$21,070,500</b>	<b>\$21,070,500</b>
<b>Revenues over (under) Expenses</b>	<b>\$8,226,324</b>	<b>\$48,140,687</b>	<b>\$30,092,354</b>	<b>(\$63,636,311)</b>	<b>(\$3,178,509)</b>	<b>\$15,579,663</b>	<b>\$22,640,638</b>	<b>\$22,640,638</b>
<b>Beginning Fund Balance</b>	<b>\$19,403,174</b>	<b>\$27,629,498</b>	<b>\$75,770,186</b>	<b>\$105,862,540</b>	<b>\$42,226,229</b>	<b>\$39,047,720</b>	<b>\$54,627,383</b>	<b>\$77,268,021</b>
<b>Ending Fund Balance</b>	<b>\$27,629,498</b>	<b>\$75,770,186</b>	<b>\$105,862,540</b>	<b>\$42,226,229</b>	<b>\$39,047,720</b>	<b>\$54,627,383</b>	<b>\$77,268,021</b>	<b>\$99,908,659</b>

## FINANCIAL SECTION

### BUDGET DETAILS

Each year, the legislature and governor decide how much funding will go to education and how those funds will be allocated. State leaders do not finalize that decision until they pass the state budget, an action that is legally required by the end of June but which has in some years been delayed to much later in the year. The state provides its support for schools through income and sales tax revenues that can change dramatically from year to year.

#### GENERAL FUND - BUDGET ASSUMPTIONS

The General Fund expenditures are greater than revenues by \$6.2 million. The deficit spending is all in the restricted programs using one-time carryover funds of \$10.2 million. The District has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10 of the general fund expenditures and other financing sources (\$52.8 million).

The District does not have a structural deficit in either of the projection years. The 2024-25 deficit is from the use of one-time carryover funds and facility projects. Please see multiyear projections for additional information on subsequent budget years.

**Local Control and Accountability Plan (LCAP)** The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control and ensures that student needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With the District's high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with the District's LCAP.

**Reserve Cap Triggered** The school district reserve cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget and continues for 2023-24. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers utilizes Board Policy 3100 Budget and committed reserves for specific purposes by a Resolution adopted by the Board.

**One-Time Savings** One-time savings along with additional positions continue with the use of COVID and Block Grant funds. Some position reductions and loss of savings occur in the following two years with the majority occurring in 2026-27 and 2027-28. The 2023-24 budget includes \$13.5 million in positions and \$3.8 million in services to be eliminated and/or shifted to unrestricted funds.

**Beginning Fund Balance** The beginning fund balance is estimated to be \$140,531,336 with \$70.6 million unrestricted and \$69.9 million restricted. The actual 2023-24 beginning fund balance will be updated at First Interim (after the 2022-23 financial records are closed).

**Revenue Assumptions** The Local Control Funding Formula (LCFF) consists of base (including add ons), supplemental and concentration funds that primarily focus resources based on a school district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

## FINANCIAL SECTION

- The LCFF Sources (major assumptions):
  - Average Daily Attendance (ADA) “funded” utilizes the 3-year average declining enrollment calculation; 20,505 ADA (includes 80 ADA for SCOE classes)
    - The “funded” ADA decrease is 712 ADA (the prior year also used the 3-year average ADA)
    - The declining enrollment calculation softens and delays a portion of the revenue reduction to the following year after the actual ADA decline (which now affects the current year)
  - Actual ADA is estimated at 20,436 (includes 80 ADA for SCOE classes)
    - An increase of 581 ADA from the actual prior year ADA
  - District Charter ADA is estimated at 2,051
  - Attendance Yield – 92.5%
    - Much lower than prior to COVID:
      - 2018-19 attendance yield = 94.39%
  - Estimated Unduplicated Pupil Percentage (3 year rolling average):
    - Twin Rivers – 90.51%
    - Creative Connections Arts Academy – 77.04%
    - Smythe Academy of Arts & Science – 92.67%
    - Westside Preparatory – 76.28%
  - Add-ons for transportation, TIIBG and TK = \$11,906,122
  - Cost of Living Adjustment (COLA) = 8.22%
  - Property taxes are estimated at 2022-23 P2 levels
  - Education Protection Account (EPA) is estimated at \$88.9 million (the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction

The LCFF sources are as follows:

	Base	Supplemental/ Concentration	Additional Concentration	Total
<b>TRUSD</b>	\$238.6 million	\$81.3 million	\$12.1 million	\$332 million
<b>CCAA</b>	\$7.16 million	\$1.89 million	\$240 thousand	\$9.29 million
<b>Smythe</b>	\$10.57 million	\$3.81 million	\$560 thousand	\$14.94 million
<b>WPCS</b>	\$4.14 million	\$1.07 million	\$140 thousand	\$5.35 million
<b>TOTAL</b>	<b>\$260.47 million</b>	<b>\$88.07 million</b>	<b>\$13.04 million</b>	<b>\$361.58 million</b>

- Federal Revenue includes the reduction of prior year carryover funds including but limited to Title I (\$9 million) and ESSER (\$25 million). There will be unearned revenue carryover; revenues and expenditures will be budgeted at First Interim after the 2022-23 financial records are closed and the actual amounts are known.

## FINANCIAL SECTION

- Other State Revenue includes the reduction of the two one-time block grants (\$54 million) and various other one-time funds. Special Education increases \$4.8 million. The significant State revenues include Expanded Learning Opportunity Program (\$28.4 million), Special Education (\$27.3 million), Lottery (\$5.3 million), ASES (\$5.1 million), Mental Health (\$1.9 million), and on-behalf CalSTRS contribution (\$13.7 million).

Effective with the close of the books for 2014-15, the state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance and, thus, there is no impact to the bottom line.

- Other Local Revenue includes the reduction of various one-time donations and grants of about \$5.5 million. The significant reduction is the one-time CalSHAPE grant for \$5 million. The largest revenue sources are interest income for \$1.5 million and MOUs with our independent charter schools for \$4.8 million for facility use and required administrative support services.
- Transfers In include the annual rent from Adult Education.
- Contributions from unrestricted to restricted programs is \$47.6 million for the Special Education and Routine Restricted Maintenance programs.

### Expenditure Assumptions

- Certificated salaries and benefits reflect current position control. Position control includes a 1.20% increase for step/column and a 5% salary schedule increase.
- Classified salaries and benefits reflect current position control. Position control includes a 2.20% increase for step and a 5% salary schedule increase.
- Payroll driven benefit expenditures are budgeted at the following rates:
  - STRS – 19.10%
  - PERS – 27.00% (+1.63%)
  - UI – 0.05% (-0.45%)
  - OASDI – 6.20%
  - MC – 1.45%
  - WC – 1.576%
- We included \$4.7 million of 2022-23 categorical carryover expenditures. We balanced the categorical entitlements so that the current year revenues equal the expenditures.
- School Site Base Allocation per student rates are as follows:
  - \$71.47 for TK-6th grade students
  - \$202.67 for 7th & 8th grade students
  - \$250.47 for 9th - 12th grade students



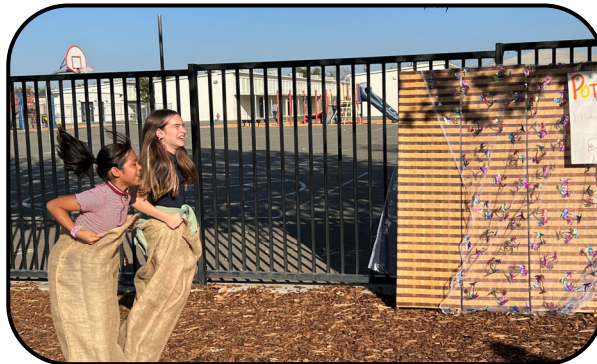
## FINANCIAL SECTION

- The Routine Restricted Maintenance Account (RRMA) is projected at \$13.7 million. Education Code Section 17070.75(b)(2)(A) requires 3% of total general fund expenditures less STRS On-behalf and Federal COVID funds.
- Encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies decrease \$14 million; the decrease is all in restricted funds due to the elimination of carryover budgets and one-time budgets (mostly ESSER and Title I funds).
- Services and Other Operating Expenditures decrease \$13 million; the decrease is all in restricted funds due to the elimination of carryover budgets and one-time budgets (mostly ESSER and Title I funds).
- Capital Outlay decreases \$15.3 million; the decrease is all in restricted funds due to the elimination of one-time budgets (mostly ESSER funds).
- Other Outgo decrease is mostly restricted and is mainly for SCOE special education programs.
- Interfund Transfers Out are budgeted at \$10 million from Supplemental/Concentration to Fund 14 for high needs facility projects, annual \$1,775,000 to Fund 14 for deferred maintenance, \$16 million for ENEC school project and \$26 million to Fund 40 towards the Board approved facility projects.

### Ending Fund Balance

The ending fund balance of \$134,297,431 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$1,769,400.
- Restricted – legally restricted categorical programs are \$59,739,258
- Committed - \$20,660,502
  - \$4,000,000 - Board Resolution for technology
  - \$10,000,000 - Board Resolution for HVAC
  - \$6,660,502 – Board Resolution for Employee Recruitment and Retention
- Assigned – for department and program carryover of \$4,613,411
- Unassigned –
  - \$47,514,860 Reserve for Economic Uncertainty (8.99% of expenditures)  
Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources.
  - \$0 Unappropriated





## FINANCIAL SECTION

### OTHER FUNDS – BUDGET ASSUMPTIONS

**Student Activity Special Revenue Fund** The beginning fund balance is estimated at \$513,997.

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. In May 2021 the Board approved the establishment of the Student Activity Special Revenue Fund (Fund 08) to account for Associated Student Body (ASB) funds. The budget is estimated at the same level as the prior year.

The projected ending fund balance is \$513,997 and restricted for the associated student body (ASB).

**Adult Education Fund** The beginning fund balance is estimated at \$1,712,130.

Revenue from Federal categorical programs are budgeted at approximately 75% of the prior years' awards and one-time carryover is removed. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the California Adult Education Program (CAEP) in the amount of \$3.4 million to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship and Career Technical Education (CTE) classes. CalWORKS funds are provided by the Department of Social Services for education and training and is projected at \$115,565. The STRS on-behalf contribution for district employees is projected to be \$93,717. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

There is no Other Local Revenue for student fees; fees for adult education classes have not been charged since January 1, 2016. Interest is budgeted at \$7,263.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 5% salary increase, PERS increases and the STRS on-behalf of district employees. Salaries and benefits have been budgeted for extra duty that may be needed to teach ESL and HSC classes not budgeted through position control. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of increased Refugee funding which would then allow for additional variable time/pay towards the program.

Books and Supplies and Services and Other Operating expenditures include all amounts needed to operate the program as well as IT technology fees, rent for facilities and indirect costs. Other Operating expenditures have been adjusted to reflect the changes in appropriations in Federal programs including the reduction of purchases of online instructional programs and the issuance of supportive services to Refugee clients.

The projected ending fund balance is projected at \$1,205,184.

**Child Development Fund** The beginning fund balance is estimated at \$982,291.

Federal Revenue is budgeted at the following anticipated award amounts: Head Start at \$2,514,136, Early Head Start at \$1,119,412, Head Start Training & Technical Assistance at \$29,642 and General Child Care and Development Program (CCTR) at \$11,431. Any carryover amounts will be known and reflected at First Interim.

Other State revenue includes CCTR, the California State Preschool program (CSPP) and the pre-Kindergarten and Family Literacy Program Support program (CPKS); projected State Preschool revenues total \$7,220,187. Other State Revenue also includes QRIS funds of \$79,911 and IEEEP funds of \$290,990. Actual award amounts will be known and reflected at First Interim along with any carryover amounts. The STRS on-behalf for district employees is projected to be \$271,129. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

## FINANCIAL SECTION

Other Local Revenue includes the First Five program funded at \$461,583 and interest income of \$5,000.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 5% salary increase, PERS increases and STRS contribution on-behalf of district employees.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program and have been adjusted to reflect the changes in appropriations of Federal and State funded programs.

The projected ending fund balance of \$987,291 is restricted and can only be used with State approval.

**Cafeteria Fund** The beginning fund balance is estimated at \$8,817,879.

Federal revenues increase slightly at 0.4%. The federal programs include the Child Nutrition Breakfast & Lunch, Child Care Food, Sumner Food and the Fresh Fruits and Vegetable programs. The State revenue only program is the Child Nutrition Breakfast & Lunch with a decrease of 1.4%. The combined federal and state reimbursement rates for the Child Nutrition and Breakfast program remain at \$3.565 for breakfast and \$5.325 for lunch. Other Local revenue is half the amount at \$105,000 for the non-program revenue for ala carte.

Salaries and benefits reflect current position control which includes step increases, 5% salary increase, and PERS increases. Open positions savings and variable payroll costs to fill site and program needs were evaluated and adjusted accordingly.

Food is the largest operating expense after staffing. The estimated cost for food reflects an increase of 2.5% due to supply chain issues and inflation. Supplies have also increased for a total increase of 5.1% for food and supplies.

Services and Other Operating costs increase 20% due to the increase in professional service rates.

Equipment costs reflect a decrease due to one-time purchases in the prior year utilizing the federal kitchen infrastructure grant. There is a new Kitchen Infrastructure grant to help support equipment needs in the General Fund.

The indirect cost is calculated using the approved CDE rate of 5.06% and excludes food costs and capital outlay in the calculated formula to reflect the CDE requirements.

The projected ending fund balance of \$9,618,431 is restricted for the use of nutrition services.

**Deferred Maintenance Fund** The beginning fund balance is estimated at \$2,112,325.

The LCFF Sources from the General Fund in the amount of \$1,775,000 is now accounted for as an Interfund Transfer In from the General Fund.

Other Local Revenue represents interest income.

Interfund Transfers In are \$11,775,000 million from the General Fund with \$10 million from Supplemental/Concentration funds for high needs facility projects.

Expenditures are budgeted based on the District's Facilities Master Plan.

The ending fund balance is projected at \$0. Actual carryover amounts will be known after the prior year financial records are closed and reflected at First Interim.

## FINANCIAL SECTION

**Special Reserve Fund for Postemployment Benefits** The beginning fund balance is estimated at \$6,630,410.

Interest income is budgeted under Other Local Revenue.

The ending fund balance is projected at \$6,696,410 and is assigned for future postemployment benefits.

**Building Fund** The beginning fund balance is estimated at \$77,898,758.

Interest income is budgeted under Other Local Revenue.

Expenditures reflect voter approved bond projects for Measure J and Measure K and the continued administrative fees from previous bonds.

The ending fund balance is projected at \$14,838 and is to be used for future bond administrative fees.

**Capital Facilities – Developer Fee Fund** The beginning fund balance is estimated at \$36,771,803.

Other Local Revenue includes estimated calculations for redevelopment and developer fees.

Expenditures are budgeted to reflect current known projects including funds toward the future Northlake area school.

The ending fund balance is projected at \$2,168,033 and is restricted for capital facilities.

**County School Facilities Fund** The beginning fund balance is estimated at \$14,000,702.

Other Local Revenue is for interest income.

Expenditures are budgeted based on modernization projects submitted to the state and are included in the District's Facilities Master Plan.

The ending fund balance is projected at \$700 and is restricted for modernization projects.

**Special Reserve Fund for Capital Outlay Projects** The beginning fund balance is estimated at \$42,226,229.

Other Local Revenue includes tower leases, interest income and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Interfund Transfers In of \$42 million is from the General Fund (\$17.3 million is one-time COVID savings) for the East Natomas school project of \$16 million and Board approved facility projects of \$26 million.



### MULTI-YEAR FINANCIAL ASSUMPTIONS AND FORECASTS

The following section contains a four-year forecast of revenues and expenditures in the General Fund. The assumptions underlying the three multi-year projections are detailed below. The projections follow the assumptions.

#### GENERAL FUND - UNRESTRICTED

**Revenue Assumptions** Local Control Funding Formula (LCFF) for the 2024-25 projection year is an increase of \$14.4 million.

- \$9.9 million increase for base funding
- \$4.5 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 3.94% COLA increase
- increase in the “funded” ADA (Average Daily Attendance) of 43 compared to the prior year “funded”
  - 2023-24 LCFF ADA uses the new 3-year average declining enrollment calculation
  - 2024-25 LCFF ADA uses projected actual ADA of 22,599 (20,468 + 80 SCOE + 2,051 charters)
  - 2024-25 projected actual ADA is an increase of 112 from the actual prior year ADA (+112 TK, +200 Northlake & -200 overall decline)
- Enrollment projection = 24,471 (22,159 + 98 SCOE + 2,214 charters)
- Attendance yield for LCFF = 92.5% attendance rate

The unduplicated percentage (3 year rolling average) is:

- Twin Rivers – 90.84%
- Creative Connections Arts Academy – 78.07%
- Smythe Academy of Arts and Sciences – 92.89%
- Westside Preparatory Charter – 75.44%

The 2025-26 LCFF projection is an increase of \$14 million and includes a 3.29% increase and 112 ADA increase (+112 TK, +200 Northlake & -200 overall decline). LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

The 2026-27 LCFF projection is an increase of \$12.5 million and includes a 3.19% increase and no ADA change.

Federal Revenues remain unchanged in the projection years.

Other State Revenues remain unchanged in the projection years. The significant revenue sources are Lottery, Mandate Block Grant (MBG) and transportation funds.

Other Local Revenues remain unchanged in the projection years. The largest revenue source is the MOUs with Heritage Peak, Highlands Community Charters and Gateway Community Charters of \$4.9 million for administrative and other support services from Twin Rivers. Interest income of \$1.5 million and \$450,000 miscellaneous revenue are the next largest revenue sources.

Transfers In decrease for one-time items related to the prior year.

## FINANCIAL SECTION

Contributions from unrestricted to restricted increase \$1.5 million (\$2.3 million special education and RRMA salary step/column and 3% salary schedule increase less \$800,000 special education revenue increase) in 2024-25 and an increase of \$700,000 in 2025-26 to cover salary step/column increases for special education and RRMA. There are no salary schedule increases budgeted in 2025-26. The RRMA required contribution is estimated at 3% of the anticipated actual general fund expenditures less the STRS on-behalf costs and ESSER funds.

**Expenditure Assumptions** Certificated Salaries increase by 1.20% for step/column in all projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26 or 2026-27. The 2024-25 Other Adjustments increase of \$1.2 million is for 5 additional TK teachers and at Northlake 5 additional teachers, a principal and a counselor. The 2025-26 Other Adjustments increase of \$950,000 is for 5 additional TK teachers and 5 additional teachers at Northlake.

Classified Salaries increase by 2.20% for step in all projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26 or 2026-27. The 2024-25 Other Adjustments increase of \$1,280,000 is for an additional 5 TK paraeducators, support positions at Northlake and the net effect of the police positions back into unrestricted funds. 2025-26 Other Adjustments increase of \$226,000 is for an additional 5 TK paraeducators.

The Employee Recruitment and Retention committed ending fund balance is reduced to zero in 2024-25 to support the 3% salary schedule increase.

Except for changes to CalPERS and a portion of CSEA health benefit costs shifted to unrestricted, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 1.02% in 2024-25 and an additional increase of 0.60% in 2025-26, \$438,000 and \$258,000 respectively.

Books and Supplies include an ongoing 3.02% increase for inflation in 2024-25 along with a one-time increase for prior year carryover funds. In 2025-26, the one-time increase is removed and an ongoing 2.64% is added for inflation. In 2026-27, the increase for inflation is 2.89%.

Services and Other Operating reflect an ongoing decrease in 2024-25 of \$1 million. The decrease is made up of the elimination of the PARS early retirement payment and the increase for inflation, utilities and insurance premiums. 2025-26 includes an increase of \$1 million for inflation, utilities and insurance premiums. In 2026-27, the increase for inflation is 2.89%.

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs have a negative expenditure and is decreased ongoing (with an offsetting amount from restricted funds) due to less categorical program expenditures to charge indirect.

Transfers Out increase \$1 million in 2024-25 and \$500,000 in 2025-26 for facility projects.

Other Adjustments represent the change in supplemental/concentration revenue to be allocated to LCAP programs. Additionally, the S/C programs will need to cover the increased costs of step/column and salary increases for the positions in the S/C funding source.

**Ending Fund Balance** The district does not have a structural deficit in either of the projection years. The 2024-25 deficit is from the use of one-time carryover funds and facility projects. The district has enough of an ending fund balance in both projection years to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources.



## FINANCIAL SECTION

The school district cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget and continues for 2023-24. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers utilizes Board Policy 3100 Budget and committed reserves for specific purposes by a Resolution adopted by the Board. The Employee Recruitment and Retention committed ending fund balance of \$6,660,502 is reduced to zero in 2024-25 to support the 3% salary schedule increase.

The ending fund balances are categorized by the GASB 54 requirements.

### **2024-25**

- Nonspendable - \$1,769,400
- Restricted - \$47,288,913
- Committed - \$14,000,000
  - \$4,000,000 - Board Resolution for technology
  - \$10,000,000 - Board Resolution for HVAC
- Assigned - \$0
- Economic Uncertainties - \$52,200,530
- Unassigned - \$0

### **2025-26**

- Nonspendable - \$1,769,400
- Restricted - \$34,838,568
- Committed - \$14,000,000
  - \$4,000,000 - Board Resolution for technology
  - \$10,000,000 - Board Resolution for HVAC
- Assigned - \$0
- Economic Uncertainties - \$52,991,109
- Unassigned - \$0

### **2026-27**

- Nonspendable - \$1,769,400
- Restricted - \$22,388,223
- Committed - \$14,000,000
  - \$4,000,000 - Board Resolution for technology
  - \$10,000,000 - Board Resolution for HVAC
- Assigned - \$0
- Economic Uncertainties - \$54,268,477
- Unassigned - \$0





## FINANCIAL SECTION

### GENERAL FUND - RESTRICTED

**Revenue Assumptions** Local Control Funding Formula (LCFF) is the property taxes for the SELPA and are unchanged in the projection years.

Federal Revenues reflect a \$31.6 million ongoing reduction in 2024-25 for one-time COVID funds.

Other State Revenues remain unchanged in the projection years. The largest funding source is \$28.4 million of ELOP funds, then \$28.1 million for SELPA and the third largest is \$13.7 million for the STRS on behalf pension contribution. The State's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the State's contribution accounts for both the revenue and expenditure of the financial assistance; thus there is no impact to the bottom line.

Other Local Revenues remain unchanged in the projection years.

Contributions from unrestricted to restricted increase \$1.5 million in 2024-25 and \$700,000 in 2025-26 to cover each year's salary step/column and salary schedule increase costs for special education and RRMA.

**Expenditure Assumptions** Local Certificated Salaries increase by 1.20% for step/column in all projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26 or 2026-27. The Other Adjustments column decrease in 2024-25 is to eliminate or move positions to unrestricted funds that were paid by COVID funds.

Classified Salaries increase by 2.20% for step in all projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26 or 2026-27. The Other Adjustments column decrease in 2024-25 is to eliminate or move positions to unrestricted funds that were paid by COVID funds.

Except for changes to CalPERS and a shift of CSEA health benefits to unrestricted, all other statutory benefit rates are unchanged in both projection years. CalPERS is estimated to increase 1.02% in 2024-25 and an additional increase of 0.60% in 2025-26. Benefit amounts are adjusted for the changes in salaries indicated above.

Books and Supplies decrease \$2 million in 2024-25 to remove one-time items related to COVID funds. In 2025-26 the amount is unchanged.

Services and Other Operating decrease \$8.1 million in 2024-25 to remove one-time items related to COVID and carryover funds. In 2025-26 the amount is unchanged.

Capital Outlay decrease in 2024-25 is \$13.5 million for the elimination of COVID funded projections in the prior year. In 2025-26 the amount is unchanged.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs remains unchanged in the projection years.

**Ending Fund Balance** The multiyear projections reflect an ending fund balance of over \$52 million for various categorical programs to be spent in the future.



### GENERAL FUND BUDGETS - SCHOOLS

**Elementary Schools (various combinations of Grades K through 8)** Our district is characterized by small neighborhood schools. We provide twenty-seven (27) elementary schools with an average school size of 505 students, ranging from a low of 248 (Hillsdale) to a high of 1,004 (Las Palmas). We also offer two (2) dependent elementary charter sites. The dependent charter schools' governance is the Twin Rivers Unified School District Board of Trustees.

Students in elementary grades TK-6 spend the majority of their day in self-contained classrooms and are taught by fully credentialed, highly qualified teachers. Teachers teach the Common Core State Standards in both English-Language Arts and math. Instruction for students in science, history/social science, Visual and Performing Arts, English Language Development, and physical education aligns to state-adopted standards in those areas and is often integrated with other subjects. District-provided instructional materials support the curriculum in all content areas. Teachers plan lessons that are age and grade-level appropriate and that actively engage students in learning. Each school has a library through which students may check out books for pleasure and to enhance their studies.

Communication with families is a top priority. Schools provide information through school websites, flyers sent home with students, telephone messages, and electronic tools such as Aeries Parent Square. Parents are encouraged to contact their children's teachers, to attend meetings about their children's progress, to attend Back-to-School Nights, Open House, and other school-sponsored parent information nights and special events. Parents are invited to participate on School Site Councils, English Learner Advisory Committees, and PTA/PTO organizations.

Student progress on academic standards is measured through the state testing program (CAASPP) that occurs each spring, but more frequently through District-provided tests as well as teacher-defined assessments.

Assessment results give a measure of student progress and also inform teachers and administrators of the success of the instructional program in supporting student learning. Teachers adapt their instruction and assignments in order to meet the learning needs of students based upon regular assessments. Special education programs further support the learning needs of students.

School staffing is provided centrally. In addition, our elementary schools receive a general purpose School Site Base allocation of \$71.47 per K-6th grade and \$202.67 per 7th and 8th grade student. The schools receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.





# Allison Elementary

**JACQUELINE DEWITT, Ed.D.**  
Principal

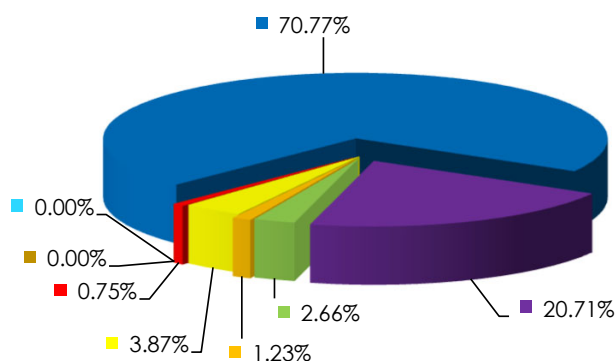
Projected 2023-24 Enrollment: 402

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.00	\$1,444,696	\$474,010
Principal	1.00	171,284	47,533
Office Manager-Elementary	1.00	56,574	30,103
Administrative Clerk School Site	1.00	43,854	25,432
Head Custodian I	1.00	64,397	38,476
Custodian	1.00	48,965	23,156
Library Media Technician	0.38	14,320	9,423
School Social Worker	1.00	119,871	38,200
Health Services Assistant	0.38	15,531	5,743
Paraeducator I	1.13	37,912	23,289
Yard and Duty Assistant	0.75	24,631	4,631
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>22.62</b>		<b>\$2,762,031</b>

CHART OF ACCOUNTS	FTE	ALLOCATION
<b>SITE BASE ALLOCATION</b>		
Site Staffing in Position Control		01-0000-0-xxxx-604-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-604-xxxx-xxxx-018-111 1,900
Classified Variable Salaries		01-0000-0-2xxx-604-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-604-xxxx-xxxx-018-111 430
Materials and Supplies		01-0000-0-4xxx-604-xxxx-xxxx-000-111 14,086
Operating Expenses		01-0000-0-5xxx-604-xxxx-xxxx-000-111 10,600
Capital Outlay		01-0000-0-6xxx-604-xxxx-xxxx-000-111 0
<b>Subtotal Site Base Allocation</b>	<b>-</b>	<b>\$27,016</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>22.62</b>	<b>\$2,789,047</b>
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Special Education	\$816,339
Title I	\$104,807
Supplemental Concentration	\$48,339
ASES	\$152,612
EL Programs	\$29,704
Other Categorical	\$0
CSI	\$0
District Funded	\$2,789,047

**TOTAL ALLISON BUDGET: \$3,940,848**



# Babcock Elementary

**PAULA ROACH**  
Principal

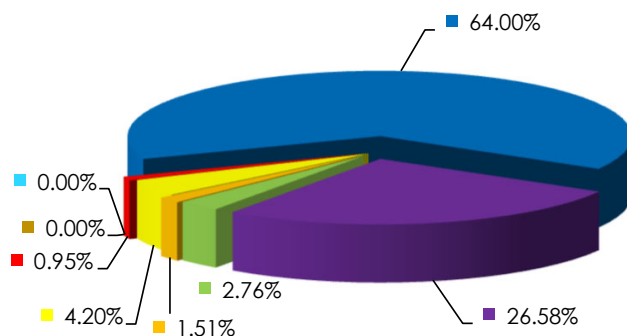
Projected 2023-24 Enrollment: 359

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.00	\$1,131,239	\$396,574
Principal	0.50	84,642	24,690
Vice Principal	1.00	138,470	49,852
Counselor	1.00	69,204	25,062
Office Manager-Elementary	1.00	53,334	30,665
Administrative Clerk School Site	1.00	40,529	14,963
Head Custodian I	1.00	49,920	29,412
Custodian	1.00	49,442	27,484
Library Media Technician	0.38	15,220	5,629
Health Services Assistant	0.38	12,960	4,799
Paraeducator I	0.25	8,147	3,020
Yard and Duty Assistant	0.75	23,352	5,222
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>22.25</b>		<b>\$2,293,831</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-607-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-607-xxxx-xxxx-000-111	1,000
Classified Variable Salaries		01-0000-0-2xxx-607-xxxx-xxxx-000-111	1,000
Variable Benefits		01-0000-0-3xxx-607-xxxx-xxxx-000-111	593
Materials and Supplies		01-0000-0-4xxx-607-xxxx-xxxx-000-111	9,178
Operating Expenses		01-0000-0-5xxx-607-xxxx-xxxx-000-111	12,600
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$24,371</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>22.25</b>		<b>\$2,318,202</b>
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Special Education	\$962,648
Title I	\$99,788
Supplemental Concentration	\$54,802
ASES	\$152,002
EL Programs	\$34,509
Other Categorical	\$0
CSI	\$0
District Funded	\$2,318,202

**TOTAL BABCOCK BUDGET: \$3,621,951**



# Castori Elementary

**LESLIE SARGENT**  
Principal

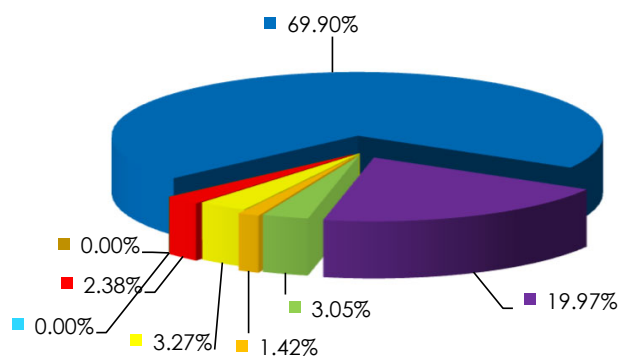
Projected 2023-24 Enrollment: 559

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	21.00	\$1,786,261	\$624,819
Principal	1.00	156,744	46,543
Vice Principal	1.00	135,807	49,250
Counselor	1.00	71,990	27,366
Office Manager-Elementary	1.00	63,294	38,071
Administrative Clerk School Site	1.00	43,854	17,973
Head Custodian I	1.00	57,574	30,471
Custodian	1.50	75,109	44,323
Library Media Technician	0.63	28,141	11,355
Health Services Assistant	0.75	32,950	14,909
Paraeducator I	2.13	75,293	38,422
Yard and Duty Assistant	0.88	28,915	2,812
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>32.88</b>		<b>\$3,502,246</b>

CHART OF ACCOUNTS	FTE	ALLOCATION
<b>SITE BASE ALLOCATION</b>		
Site Staffing in Position Control		01-0000-0-xxxx-610-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-610-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-610-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-610-xxxx-xxxx-000-111 0
Materials and Supplies		01-0000-0-4xxx-610-xxxx-xxxx-000-111 21,551
Operating Expenses		01-0000-0-5xxx-610-xxxx-xxxx-000-111 16,400
Capital Outlay		01-0000-0-6xxx-610-xxxx-xxxx-000-111 0
<b>Subtotal Site Base Allocation</b>	<b>-</b>	<b>\$37,951</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>32.88</b>	<b>\$3,540,197</b>
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Special Education	\$1,011,382
Title I	\$154,701
Supplemental Concentration	\$71,919
ASES	\$165,691
EL Programs	\$120,591
Other Categorical	\$0
CSI	\$0
District Funded	\$3,540,197

**TOTAL CASTORI BUDGET: \$5,064,481**



# Del Paso Heights Elementary

**BECKY MUTUA**  
Principal

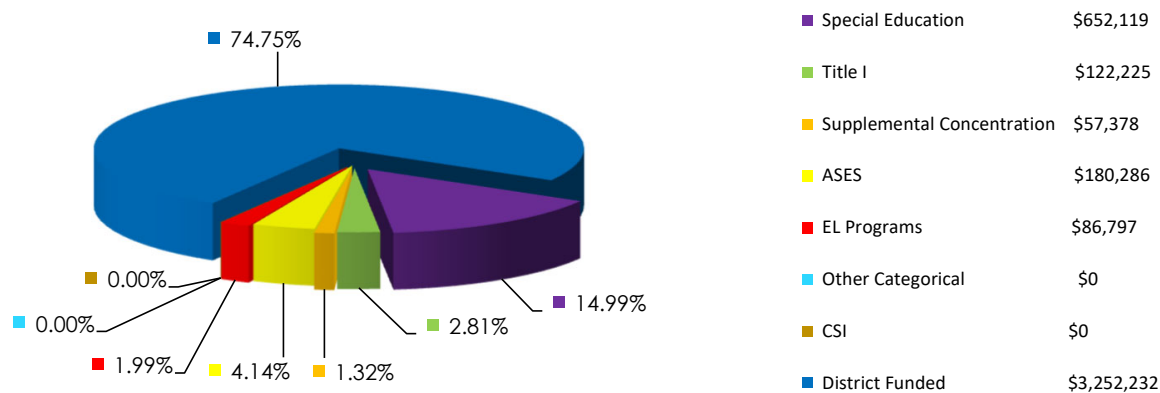
Projected 2023-24 Enrollment: 467

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	18.00	\$1,724,766	\$607,879
Principal	1.00	152,174	45,509
Vice Principal	0.50	66,572	20,602
Office Manager-Elementary	1.00	53,334	28,913
Administrative Clerk School Site	1.00	49,187	27,390
Head Custodian I	1.00	61,402	31,876
Custodian	1.00	46,051	26,239
Library Media Technician	0.38	11,954	9,053
Counselor	1.00	73,990	34,783
Health Services Assistant	0.75	31,062	13,275
Paraeducator I	1.25	49,969	27,678
Yard and Duty Assistant	0.75	24,592	2,392
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>27.63</b>		<b>\$3,220,642</b>

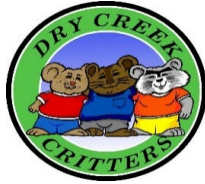
CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-612-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-612-xxxx-xxxx-000-111	2,000
Classified Variable Salaries		01-0000-0-2xxx-612-xxxx-xxxx-000-111	5,000
Variable Benefits		01-0000-0-3xxx-612-xxxx-xxxx-000-111	2,289
Materials and Supplies		01-0000-0-4xxx-612-xxxx-xxxx-000-111	13,201
Operating Expenses		01-0000-0-5xxx-612-xxxx-xxxx-000-111	9,100
Capital Outlay		01-0000-0-6xxx-612-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$31,590</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>27.63</b>	<b>\$3,252,232</b>
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**TOTAL DEL PASO HEIGHTS BUDGET: \$4,351,037**





# Dry Creek Elementary

**AMANDA FORDE**  
Principal

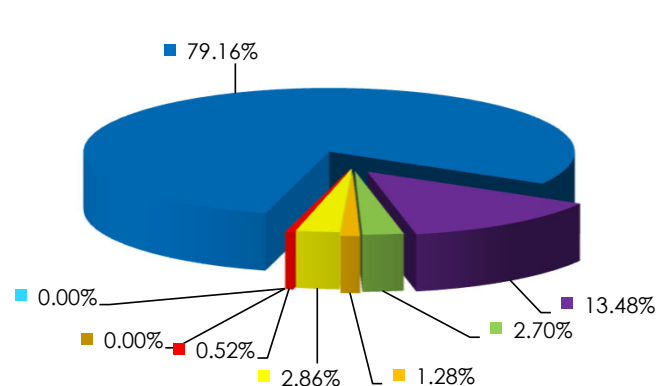
Projected 2023-24 Enrollment: 592

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	23.00	\$2,344,595	\$829,997
Principal	1.00	166,149	56,115
Vice Principal	1.00	122,444	38,782
Counselor	1.00	117,347	29,359
Office Manager-Elementary	1.00	49,050	27,340
Administrative Clerk School Site	1.00	40,529	24,211
Head Custodian I	1.00	62,899	32,426
Custodian	1.00	49,768	27,604
Library Media Technician	0.63	21,963	10,874
Health Services Assistant	0.38	16,431	10,698
Paraeducator I	1.38	46,872	18,073
Yard and Duty Assistant	0.88	26,139	14,174
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>33.25</b>		<b>\$4,183,839</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-614-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-614-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-614-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-614-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-614-xxxx-xxxx-000-111	22,123
Operating Expenses		01-0000-0-5xxx-614-xxxx-xxxx-000-111	17,900
Capital Outlay		01-0000-0-6xxx-614-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$40,023</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>33.25</b>	<b>\$4,223,862</b>
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Special Education	\$719,553
Title I	\$144,072
Supplemental Concentration	\$68,120
ASES	\$152,612
EL Programs	\$27,911
Other Categorical	\$0
CSI	\$0
District Funded	\$4,223,862

**TOTAL DRY CREEK BUDGET: \$5,336,130**



# Fairbanks Elementary

**SARA TOLLE**  
Principal

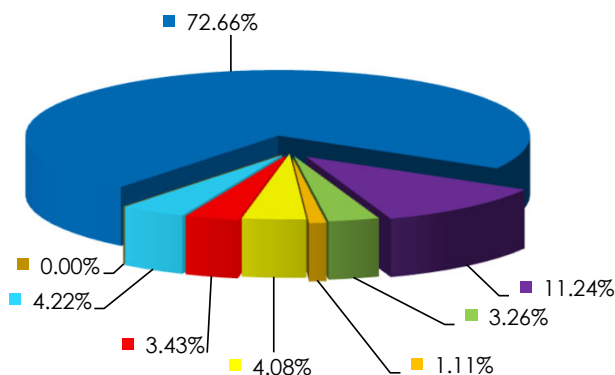
Projected 2023-24 Enrollment: 329

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.00	\$1,417,324	\$483,085
Principal	1.00	159,038	63,542
Office Manager-Elementary	1.00	57,726	30,526
Administrative Clerk School Site	1.00	48,751	27,230
Head Custodian I	1.00	56,160	29,873
Custodian	1.00	51,407	24,947
Library Media Technician	0.38	13,178	1,282
Counselor	1.00	123,028	36,950
Health Services Assistant	0.38	19,374	11,778
Paraeducator I	0.25	8,810	6,025
Yard and Duty Assistant	0.75	24,578	2,390
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>21.75</b>		<b>\$2,697,002</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-618-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-618-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-618-xxxx-xxxx-000-111	600
Variable Benefits		01-0000-0-3xxx-618-xxxx-xxxx-000-111	220
Materials and Supplies		01-0000-0-4xxx-618-xxxx-xxxx-000-111	5,096
Operating Expenses		01-0000-0-5xxx-618-xxxx-xxxx-000-111	16,454
Capital Outlay		01-0000-0-6xxx-618-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$22,370</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>21.75</b>		<b>\$2,719,372</b>
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Special Education	\$420,801
Title I	\$122,111
Supplemental Concentration	\$41,396
ASES	\$152,612
EL Programs	\$128,320
Other Categorical	\$157,789
CSI	\$0
District Funded	\$2,719,372

**TOTAL FAIRBANKS BUDGET: \$3,742,401**



# Foothill Oaks Elementary

**MELISSA ROSSAVICK**  
Principal

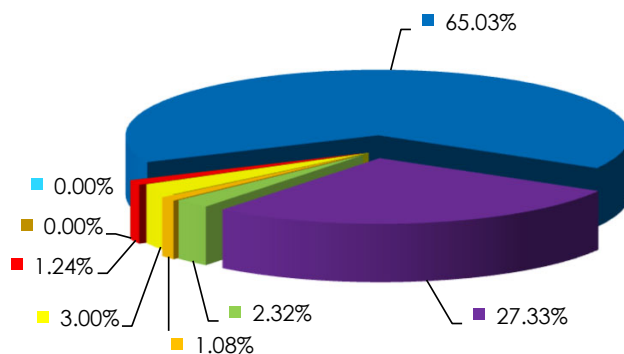
Projected 2023-24 Enrollment: 506

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	19.00	\$1,859,377	\$632,574
Principal	1.00	166,149	56,115
Counselor	1.00	77,117	26,853
Office Manager-Elementary	1.00	57,726	36,026
Administrative Clerk School Site	1.00	44,715	18,538
Head Custodian I	1.00	54,205	30,985
Custodian	1.00	44,990	26,725
Library Media Technician	0.38	17,385	11,048
Health Services Assistant	0.38	15,531	5,743
Paraeducator I	1.25	48,969	18,140
Yard and Duty Assistant	0.75	24,800	2,412
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>27.75</b>		<b>\$3,276,123</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-621-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-621-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-621-xxxx-xxxx-000-111	1,500
Variable Benefits		01-0000-0-3xxx-621-xxxx-xxxx-000-111	551
Materials and Supplies		01-0000-0-4xxx-621-xxxx-xxxx-000-111	18,483
Operating Expenses		01-0000-0-5xxx-621-xxxx-xxxx-000-111	13,700
Capital Outlay		01-0000-0-6xxx-621-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$34,234</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>27.75</b>	<b>\$3,310,357</b>
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Special Education	\$1,391,189
Title I	\$118,092
Supplemental Concentration	\$55,020
ASES	\$152,612
EL Programs	\$62,985
Other Categorical	\$0
CSI	\$0
District Funded	\$3,310,357

**TOTAL FOOTHILL OAKS BUDGET: \$5,090,255**



# Frontier Elementary

**MAI YANG**  
Principal

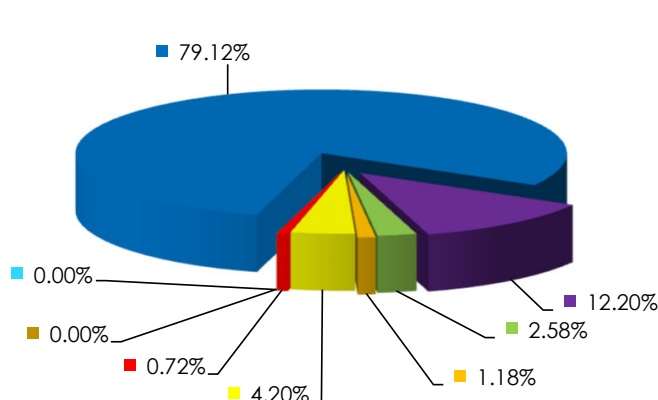
Projected 2023-24 Enrollment: 381

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.00	\$1,592,474	\$505,564
Principal	0.80	130,411	36,529
Counselor	1.00	95,929	39,747
Office Manager-Elementary	1.00	59,169	31,056
Administrative Clerk School Site	1.00	44,715	17,442
Head Custodian I	1.00	67,392	34,076
Custodian	1.00	54,401	32,055
Library Media Technician	0.75	28,641	11,539
Health Services Assistant	0.38	18,874	11,595
Paraeducator I	0.25	10,443	5,239
Yard and Duty Assistant	0.75	22,050	2,145
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>21.93</b>		<b>\$2,851,486</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-624-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-624-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-624-xxxx-xxxx-000-111	0
Classified Salaries		01-0000-0-2906-624-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-624-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-624-xxxx-xxxx-000-111	11,072
Operating Expenses		01-0000-0-5xxx-624-xxxx-xxxx-000-111	14,800
Capital Outlay		01-0000-0-6xxx-624-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$25,872</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>21.93</b>	<b>\$2,877,358</b>
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Special Education	\$443,712
Title I	\$93,883
Supplemental Concentration	\$42,968
ASES	\$152,612
EL Programs	\$26,239
Other Categorical	\$0
CSI	\$0
District Funded	\$2,877,358

**TOTAL FRONTIER BUDGET: \$3,636,772**



# Garden Valley Elementary

**STACEY FIRPO**  
Principal

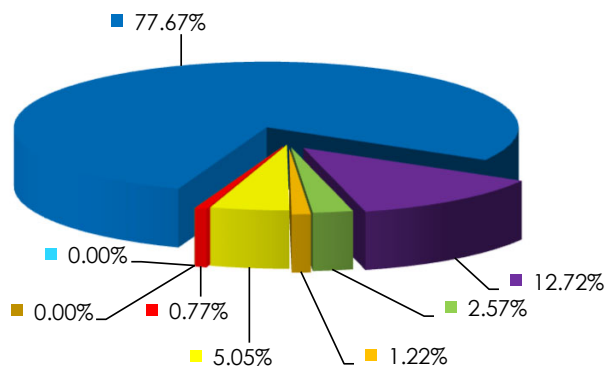
Projected 2023-24 Enrollment: 325

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	13.00	\$1,297,064	\$419,518
Principal	1.00	152,921	53,122
Counselor	1.00	95,929	36,327
Office Manager-Elementary	1.00	53,298	28,900
Administrative Clerk School Site	1.00	40,529	33,407
Head Custodian I	1.00	65,894	25,478
Custodian	1.00	51,407	24,947
Library Media Technician	0.38	11,954	9,053
Health Services Assistant	0.38	19,374	11,778
Paraeducator I	1.13	41,445	24,924
Yard and Duty Assistant	0.75	24,931	7,543
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>21.63</b>		<b>\$2,529,743</b>

CHART OF ACCOUNTS	FTE	ALLOCATION
<b>SITE BASE ALLOCATION</b>		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		350
Variable Benefits		129
Materials and Supplies		10,112
Operating Expenses		11,350
Capital Outlay		0
<b>Subtotal Site Base Allocation</b>	<b>-</b>	<b>\$21,941</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>21.63</b>	<b>\$2,551,684</b>
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Special Education	\$418,024
Title I	\$84,436
Supplemental Concentration	\$40,086
ASES	\$165,838
EL Programs	\$25,301
Other Categorical	\$0
CSI	\$0
District Funded	\$2,551,684

**TOTAL GARDEN VALLEY BUDGET: \$3,285,369**



# Hagginwood Elementary

**MARC MOOREHEAD**  
Principal

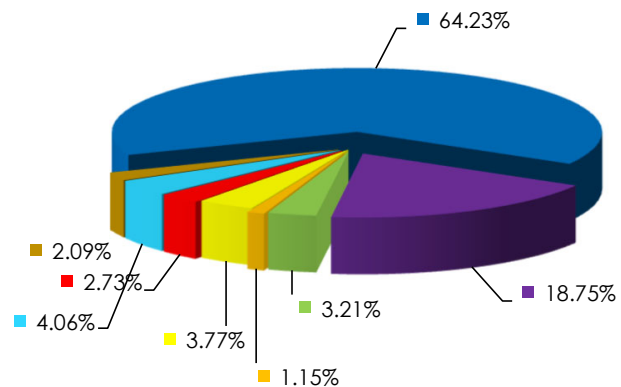
Projected 2023-24 Enrollment: 383

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.00	\$1,292,112	\$429,015
Principal	1.00	169,284	41,110
Vice Principal	0.50	66,572	20,602
Counselor	1.00	102,619	32,333
Office Manager-Elementary	1.00	53,334	22,395
Administrative Clerk School Site	1.00	39,128	23,696
Head Custodian I	1.00	54,205	29,233
Custodian	1.00	50,450	23,230
Library Media Technician	0.38	15,220	5,629
Health Services Assistant	0.38	15,531	6,638
Paraeducator I	1.13	38,568	12,858
Yard and Duty Assistant	0.75	23,768	7,259
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>23.13</b>		<b>\$2,574,789</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-629-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-629-xxxx-xxxx-0xx-111	3,900
Classified Variable Salaries		01-0000-0-2xxx-629-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-629-xxxx-xxxx-0xx-111	883
Materials and Supplies		01-0000-0-4xxx-629-xxxx-xxxx-000-111	10,689
Operating Expenses		01-0000-0-5xxx-629-xxxx-xxxx-000-111	10,400
Capital Outlay		01-0000-0-6xxx-629-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$25,872</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>23.13</b>	<b>\$2,600,661</b>
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Special Education	\$759,122
Title I	\$130,083
Supplemental Concentration	\$46,636
ASES	\$152,612
EL Programs	\$110,674
Other Categorical	\$164,554
CSI	\$84,750
District Funded	\$2,600,661

**TOTAL HAGGINWOOD BUDGET: \$4,049,092**





# Hillsdale Elementary

**DANIELLE FEE**  
Principal

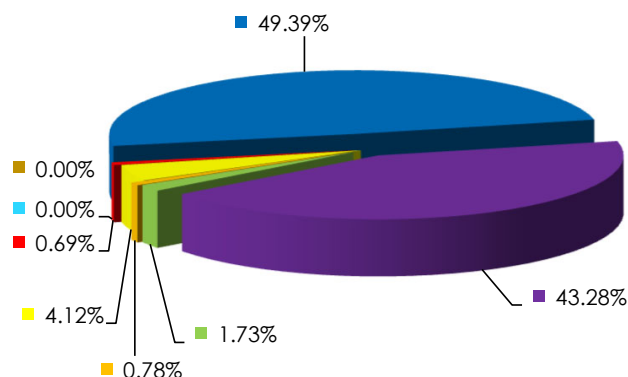
Projected 2023-24 Enrollment: 248

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	7.00	\$809,793	\$259,984
Principal	0.80	115,317	34,970
Counselor	1.00	87,158	24,979
Office Manager-Elementary	1.00	49,050	36,536
Administrative Clerk School Site	1.00	35,532	22,376
Head Custodian I	1.00	62,899	32,426
Custodian	1.00	48,965	23,156
Landscape & Grounds Spec Sr	0.50	39,074	19,889
Library Media Technician	0.75	25,088	17,542
Health Services Assistant	0.45	20,188	8,534
Paraeducator I	0.13	5,673	2,271
Yard and Duty Assistant	0.75	21,611	11,289
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>15.38</b>		<b>\$1,814,300</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-631-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-631-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-631-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-631-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-631-xxxx-xxxx-000-111	7,676
Operating Expenses		01-0000-0-5xxx-631-xxxx-xxxx-000-111	9,191
Capital Outlay		01-0000-0-6xxx-631-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$16,867</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>15.38</b>	<b>\$1,831,167</b>
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Special Education	\$1,604,683
Title I	\$64,065
Supplemental Concentration	\$29,082
ASES	\$152,612
EL Programs	\$25,744
Other Categorical	\$0
CSI	\$0
District Funded	\$1,831,167

**TOTAL HILLSDALE BUDGET: \$3,707,353**



# Joyce Elementary

**TIFFANY HARRIS**  
Principal

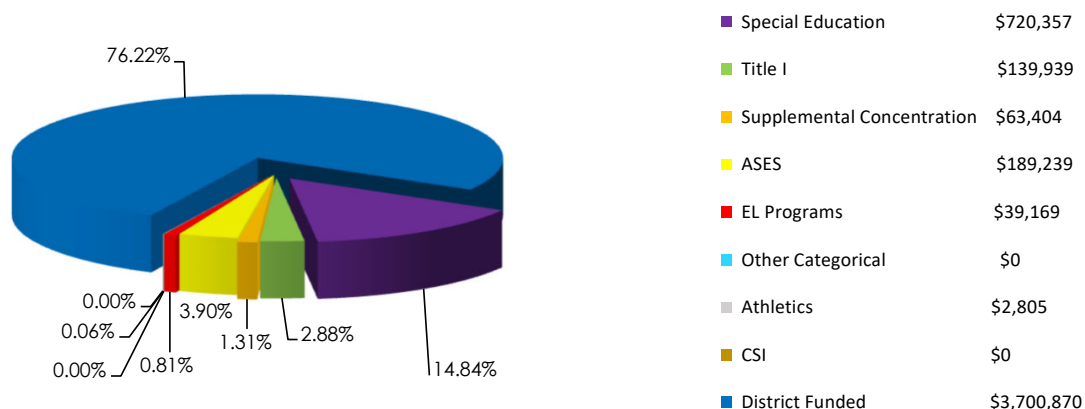
Projected 2023-24 Enrollment: 522

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	20.00	\$1,956,651	\$677,462
Principal	1.00	169,283	56,824
Vice Principal	1.00	138,470	40,108
Counselor	1.00	119,071	36,055
Office Manager-Elementary	1.00	46,746	26,494
Administrative Clerk School Site	1.38	48,857	23,672
Head Custodian I	1.00	49,920	27,660
Custodian	1.00	44,990	26,725
Library Media Technician	0.75	31,609	11,687
Health Services Assistant	0.38	18,874	14,345
Paraeducator I	1.13	37,228	11,493
Yard and Duty Assistant	0.88	27,692	7,641
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>30.50</b>		<b>\$3,649,557</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-637-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-637-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-637-xxxx-xxxx-000-111	500
Variable Benefits		01-0000-0-3xxx-637-xxxx-xxxx-000-111	184
Materials and Supplies		01-0000-0-4xxx-637-xxxx-xxxx-000-111	26,429
Operating Expenses		01-0000-0-5xxx-637-xxxx-xxxx-000-111	24,200
Capital Outlay		01-0000-0-6xxx-637-xxxx-xxxx-000-111	
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$51,313</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>30.50</b>	<b>\$3,700,870</b>
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**TOTAL JOYCE BUDGET: \$4,855,783**



# Kohler Elementary

**PATRICK DURANT**  
Principal

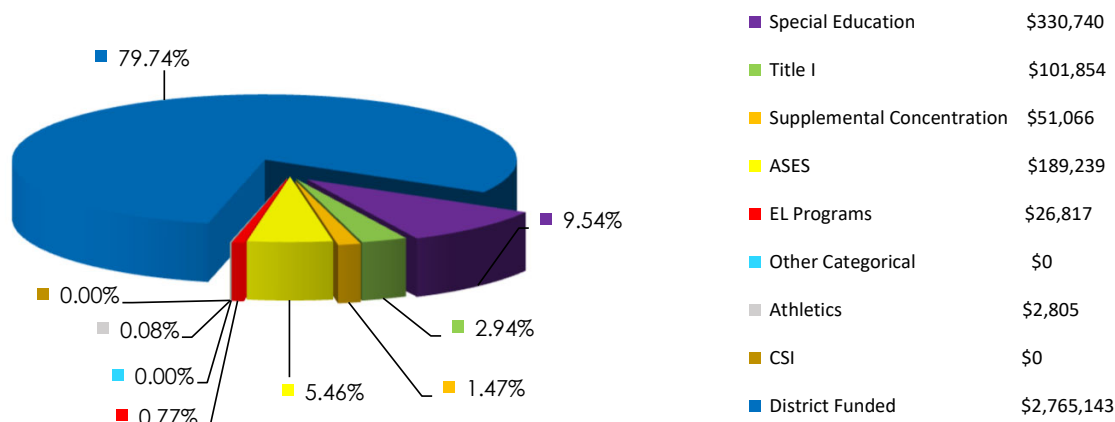
Projected 2023-24 Enrollment: 413

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	17.00	\$1,418,843	\$484,682
Principal	1.00	156,744	59,568
Counselor	1.00	92,221	29,980
Office Manager-Elementary	1.00	61,822	25,513
Administrative Clerk School Site	1.38	59,977	40,549
Head Custodian I	1.00	47,528	18,475
Custodian	1.00	46,051	22,491
Library Media Technician	0.75	33,189	12,267
Health Services Assistant	0.38	14,789	5,470
Paraeducator I	1.13	42,263	18,840
Yard and Duty Assistant	0.75	23,909	7,273
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>26.37</b>		<b>\$2,722,444</b>

CHART OF ACCOUNTS	FTE	ALLOCATION
<b>SITE BASE ALLOCATION</b>		
Site Staffing in Position Control		01-0000-0-xxxx-640-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-640-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-640-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-640-xxxx-xxxx-000-111 0
Materials and Supplies		01-0000-0-4xxx-640-xxxx-xxxx-000-111 22,999
Operating Expenses		01-0000-0-5xxx-640-xxxx-xxxx-000-111 19,700
Capital Outlay		01-0000-0-6xxx-640-xxxx-xxxx-000-111 0
<b>Subtotal Site Base Allocation</b>	<b>-</b>	<b>\$42,699</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>26.37</b>	<b>\$2,765,143</b>
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**TOTAL KOHLER BUDGET: \$3,467,664**



# Las Palmas Elementary

**RACHEL WILLIAMS**  
Principal

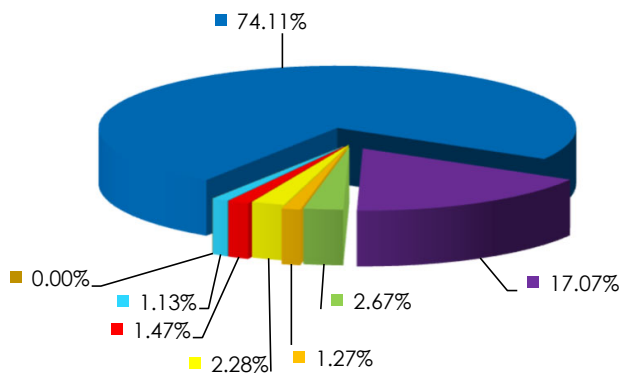
Projected 2023-24 Enrollment: 1,004

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	42.00	\$4,299,787	\$1,439,811
Principal	1.00	162,096	45,695
Vice Principal	2.00	266,288	93,131
Counselor	1.00	71,554	27,268
Office Manager-Elementary	1.00	65,094	33,232
Administrative Clerk School Site	2.00	89,687	42,343
Head Custodian I	2.00	128,794	75,149
Custodian	2.00	96,946	54,256
Landscape & Grounds Spec. Sr	0.50	33,602	12,851
Library Media Technician	1.00	45,833	18,111
Health Services Assistant	0.75	36,032	28,059
Paraeducator I	2.50	95,267	45,161
Yard and Duty Assistant	1.37	44,919	6,682
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>59.12</b>		<b>\$7,357,648</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-644-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-644-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-644-xxxx-xxxx-000-111	9,000
Variable Benefits		01-0000-0-3xxx-644-xxxx-xxxx-000-111	3,306
Materials and Supplies		01-0000-0-4xxx-644-xxxx-xxxx-000-111	33,891
Operating Expenses		01-0000-0-5xxx-644-xxxx-xxxx-000-111	21,700
Capital Outlay		01-0000-0-6xxx-644-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$67,897</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>59.12</b>		<b>\$7,425,545</b>
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Special Education	\$1,709,838
Title I	\$267,773
Supplemental Concentration	\$127,332
ASES	\$228,258
EL Programs	\$147,288
Other Categorical	\$113,046
CSI	\$0
District Funded	\$7,425,545

**TOTAL LAS PALMAS BUDGET: \$10,019,080**



# Madison Elementary

**MARTIN POWERS, Ed.D.**  
Principal

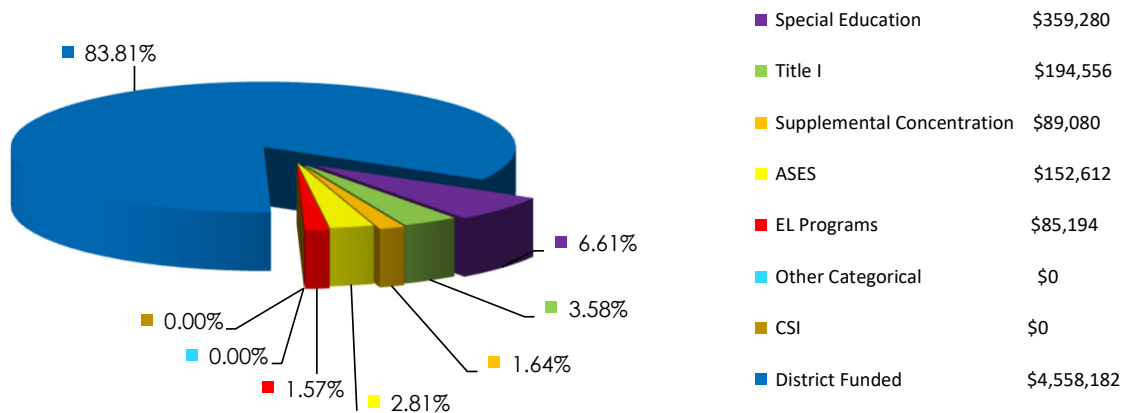
Projected 2023-24 Enrollment: 729

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	28.00	\$2,549,869	\$906,422
Principal	1.00	158,744	44,695
Vice Principal	1.00	129,898	38,169
Counselor	1.00	102,691	34,313
Office Manager-Elementary	1.00	46,314	26,335
Administrative Clerk School Site	1.50	55,797	27,090
Head Custodian I	1.00	56,160	29,951
Custodian	1.50	77,233	34,471
Library Media Technician	0.63	33,189	13,467
Health Services Assistant	0.75	27,212	12,110
Paraeducator I	1.38	47,498	21,033
Yard and Duty Assistant	1.00	28,754	7,524
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>39.75</b>		<b>\$4,508,939</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-646-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-646-xxxx-xxxx-000-111	2,000
Classified Variable Salaries		01-0000-0-2xxx-646-xxxx-xxxx-000-111	2,300
Variable Benefits		01-0000-0-3xxx-646-xxxx-xxxx-000-111	1,298
Materials and Supplies		01-0000-0-4xxx-646-xxxx-xxxx-000-111	15,938
Operating Expenses		01-0000-0-5xxx-646-xxxx-xxxx-000-111	27,707
Capital Outlay		01-0000-0-6xxx-646-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$49,243</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>39.76</b>	<b>\$4,558,182</b>
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**TOTAL MADISON BUDGET: \$5,438,904**



# Northwood Elementary

**JUANITA REYNOLDS, Ed.D.**  
Principal

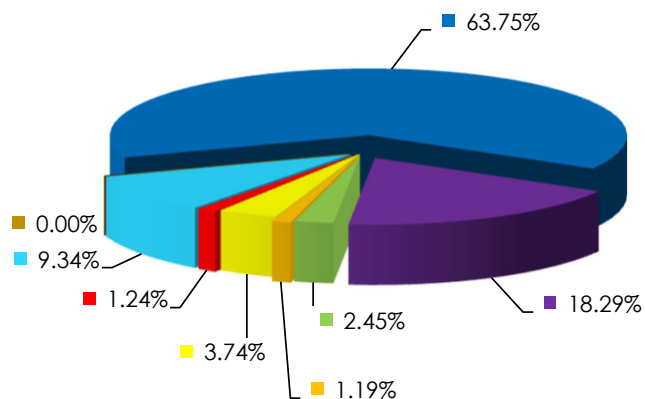
**Projected 2023-24 Enrollment: 400**

**\*May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	15.00	\$1,215,935	\$443,724
Principal	0.50	84,642	24,690
Vice Principal	1.00	133,144	39,144
Counselor	1.00	115,453	37,200
Office Manager-Elementary	1.00	61,822	47,521
Administrative Clerk School Site	1.00	39,128	32,892
Head Custodian I	1.00	58,760	36,406
Custodian	1.00	50,450	23,230
Library Media Technician	0.38	15,220	10,253
Health Services Assistant	0.38	12,960	4,799
Paraeducator I	1.13	42,290	16,590
Yard and Duty Assistant	0.75	24,422	2,375
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>24.13</b>		<b>\$2,573,050</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-654-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-654-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-654-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-654-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-654-xxxx-xxxx-000-111	12,016
Operating Expenses		01-0000-0-5xxx-654-xxxx-xxxx-000-111	15,000
Capital Outlay		01-0000-0-6xxx-654-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$27,016</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>24.13</b>	<b>\$2,600,066</b>
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Special Education	\$746,107
Title I	\$99,788
Supplemental Concentration	\$48,470
ASES	\$152,612
EL Programs	\$50,461
Other Categorical	\$380,958
CSI	\$0
District Funded	\$2,600,066

**TOTAL NORTHWOOD BUDGET: \$4,078,462**





# Oakdale Elementary

**LINDA POWELL**  
Principal

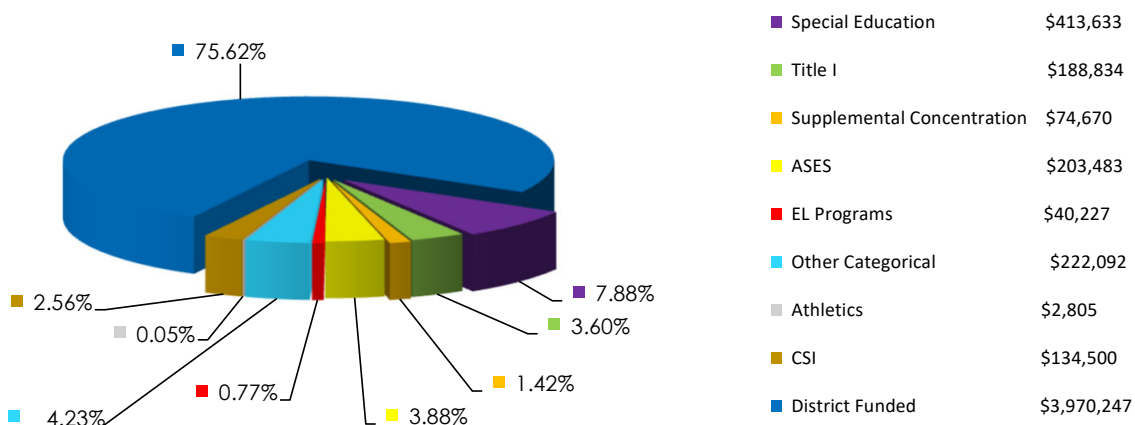
Projected 2023-24 Enrollment: 630

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	25.00	\$2,056,087	\$750,592
Principal	1.00	169,284	49,380
Vice Principal	1.00	141,133	43,011
Counselor	1.00	120,964	62,467
Office Manager-Elementary	1.00	49,050	27,340
Administrative Clerk School Site	1.38	62,511	28,686
Head Custodian I	1.00	62,899	32,426
Custodian	1.00	53,251	25,153
Library Media Technician	0.75	33,409	13,290
Health Services Assistant	0.38	15,531	5,743
Paraeducator I	1.25	49,234	19,102
Yard and Duty Assistant	1.00	30,511	8,098
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>35.75</b>		<b>\$3,909,152</b>

CHART OF ACCOUNTS	FTE	ALLOCATION
<b>SITE BASE ALLOCATION</b>		
Site Staffing in Position Control		01-0000-0-xxxx-657-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-657-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-657-xxxx-xxxx-000-111 2,925
Variable Benefits		01-0000-0-3xxx-657-xxxx-xxxx-000-111 1,075
Materials and Supplies		01-0000-0-4xxx-657-xxxx-xxxx-000-111 44,495
Operating Expenses		01-0000-0-5xxx-657-xxxx-xxxx-000-111 12,600
Capital Outlay		01-0000-0-6xxx-657-xxxx-xxxx-000-111 0
<b>Subtotal Site Base Allocation</b>	<b>-</b>	<b>\$61,095</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>35.75</b>	<b>\$3,970,247</b>
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**TOTAL OAKDALE BUDGET: \$5,250,491**



# Orchard Elementary

**MELISSA CLARK**  
Principal

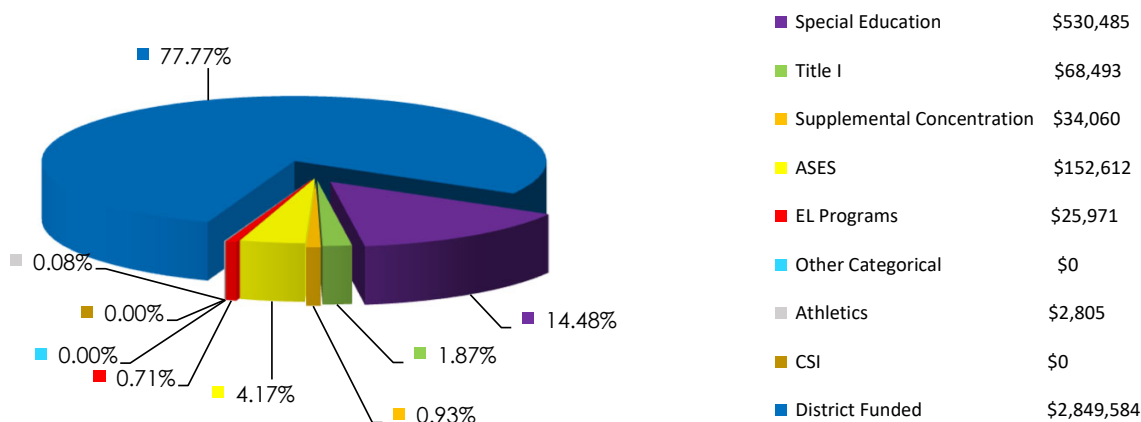
Projected 2023-24 Enrollment: 338

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.00	\$1,546,632	\$510,182
Principal	1.00	155,678	46,302
Counselor	1.00	67,885	26,438
Office Manager-Elementary	1.00	63,294	38,071
Administrative Clerk School Site	1.00	46,951	26,569
Head Custodian I	1.00	56,160	39,147
Custodian	1.00	49,768	27,604
Library Media Technician	0.38	12,544	5,601
Health Services Assistant	0.38	15,531	5,743
Paraeducator I	1.13	44,003	16,030
Yard and Duty Assistant	0.76	24,290	2,362
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>22.64</b>		<b>\$2,826,785</b>

CHART OF ACCOUNTS	FTE	ALLOCATION
<b>SITE BASE ALLOCATION</b>		
Site Staffing in Position Control		01-0000-0-xxxx-660-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-660-xxxx-xxxx-000-111 925
Classified Variable Salaries		01-0000-0-2xxx-660-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-660-xxxx-xxxx-000-111 209
Materials and Supplies		01-0000-0-4xxx-660-xxxx-xxxx-000-111 11,165
Operating Expenses		01-0000-0-5xxx-660-xxxx-xxxx-000-111 10,500
Capital Outlay		01-0000-0-6xxx-660-xxxx-xxxx-000-111 0
<b>Subtotal Site Base Allocation</b>	<b>-</b>	<b>\$22,799</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>22.64</b>	<b>\$2,849,584</b>
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**TOTAL ORCHARD BUDGET: \$3,664,010**



# Pioneer Elementary

**ISABEL ACOSTA, Ed.D.**  
Principal

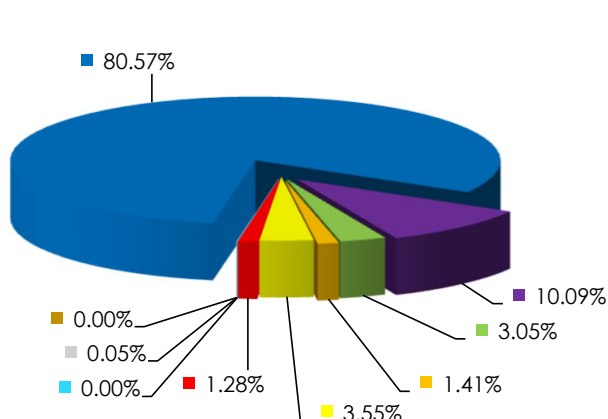
Projected 2023-24 Enrollment: 682

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	25.00	\$2,369,030	\$812,635
Principal	1.00	151,912	74,313
Vice Principal	1.00	135,094	54,428
Counselor	1.00	89,505	31,329
Office Manager-Elementary	1.00	54,334	31,033
Administrative Clerk School Site	1.38	65,632	27,182
Head Custodian I	1.00	58,760	30,906
Custodian	1.00	44,990	27,601
Library Media Technician	0.75	27,672	12,030
Health Services Assistant	0.38	18,874	14,345
Paraeducator I	1.25	48,118	20,527
Yard and Duty Assistant	1.00	34,073	3,314
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>35.75</b>		<b>\$4,237,637</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-662-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-662-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-662-xxxx-xxxx-000-111	10,000
Variable Benefits		01-0000-0-3xxx-662-xxxx-xxxx-000-111	3,673
Materials and Supplies		01-0000-0-4xxx-662-xxxx-xxxx-000-111	27,403
Operating Expenses		01-0000-0-5xxx-662-xxxx-xxxx-000-111	22,269
Capital Outlay		01-0000-0-6xxx-662-xxxx-xxxx-000-111	
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$63,345</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>35.75</b>	<b>\$4,300,982</b>
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Special Education	\$538,640
Title I	\$162,967
Supplemental Concentration	\$75,194
ASES	\$189,239
EL Programs	\$68,092
Other Categorical	\$0
Athletics	\$2,805
CSI	\$0
District Funded	\$4,300,982

**TOTAL PIONEER BUDGET: \$5,337,919**



# Regency Park Elementary

**TIMOTHY HAMMONS**  
Principal

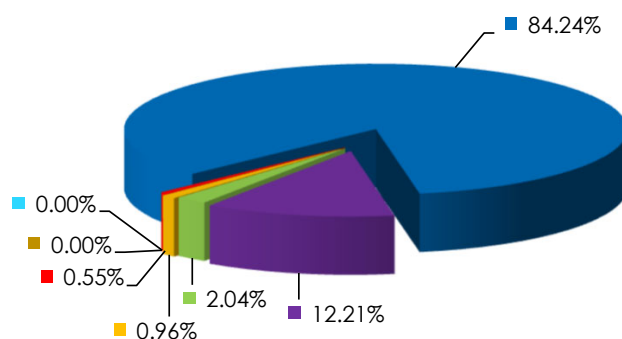
Projected 2023-24 Enrollment: 787

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	32.00	\$3,382,439	\$1,126,892
Principal	0.90	152,356	51,142
Vice Principal	1.00	122,444	38,782
Counselor	1.00	115,453	37,200
Office Manager-Elementary	1.00	58,878	36,450
Administrative Clerk School Site	1.50	64,119	30,993
Head Custodian I	1.00	65,894	39,026
Custodian	2.50	121,429	78,911
Library Media Technician	0.75	35,955	31,727
Health Services Assistant	0.75	32,062	21,101
Paraeducator I	3.13	115,349	67,043
Yard and Duty Assistant	1.13	36,179	15,912
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>46.65</b>		<b>\$5,877,736</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-656-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-656-xxxx-xxxx-000-111	3,097
Classified Variable Salaries		01-0000-0-2xxx-656-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-656-xxxx-xxxx-000-111	701
Materials and Supplies		01-0000-0-4xxx-656-xxxx-xxxx-000-111	38,590
Operating Expenses		01-0000-0-5xxx-656-xxxx-xxxx-000-111	10,500
Capital Outlay		01-0000-0-6xxx-656-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$52,888</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>46.65</b>	<b>\$5,930,624</b>
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Special Education	\$859,570
Title I	\$143,482
Supplemental Concentration	\$67,858
EL Programs	\$38,617
Other Categorical	\$0
CSI	\$0
District Funded	\$5,930,624

**TOTAL REGENCY PARK BUDGET: \$7,040,151**



# Ridgepoint Elementary

**DOUG EMERSON**  
Principal

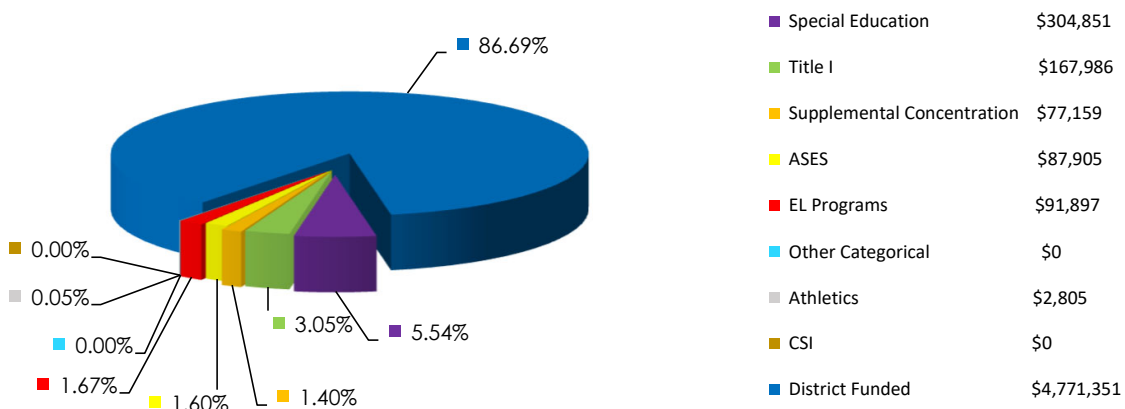
Projected 2023-24 Enrollment: 970

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	26.00	\$2,746,715	\$898,800
Principal	1.00	166,149	61,455
Vice Principal	1.00	129,898	47,913
Counselor	1.00	100,875	33,902
Office Manager-Elementary	1.00	61,822	23,983
Administrative Clerk School Site	1.38	59,933	21,044
Head Custodian I	1.00	54,205	29,233
Custodian	1.00	44,990	27,601
Library Media Technician	0.75	34,189	14,182
Health Services Assistant	0.75	33,646	12,435
Paraeducator I	1.25	50,154	21,477
Yard and Duty Assistant	1.00	30,671	4,498
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>37.13</b>		<b>\$4,709,770</b>

CHART OF ACCOUNTS	FTE	ALLOCATION
<b>SITE BASE ALLOCATION</b>		
Site Staffing in Position Control		01-0000-0-xxxx-669-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-669-xxxx -xxxx -000-111 3,276
Classified Variable Salaries		01-0000-0-2xxx-669-xxxx -xxxx -000-111 1,000
Variable Benefits		01-0000-0-3xxx-669-xxxx -xxxx -000-111 1,108
Materials and Supplies		01-0000-0-4xxx-669-xxxx -xxxx -000-111 38,857
Operating Expenses		01-0000-0-5xxx-669-xxxx -xxxx -000-111 17,340
Capital Outlay		01-0000-0-6xxx-669-xxxx -xxxx -000-111 0
<b>Subtotal Site Base Allocation</b>	<b>-</b>	<b>\$61,581</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>37.13</b>	<b>\$4,771,351</b>
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**TOTAL RIDGEPOINT BUDGET: \$5,503,954**



# Sierra View Elementary

**STEPHANIE TARRELL**  
Principal

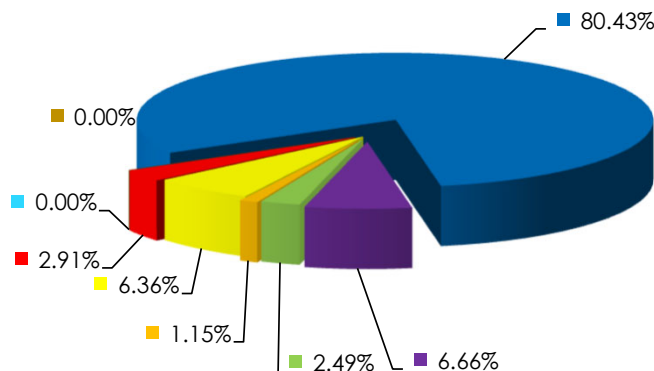
Projected 2023-24 Enrollment: 270

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	11.00	\$1,183,495	\$420,069
Principal	1.00	169,283	62,164
Counselor	1.00	66,596	24,104
Office Manager-Elementary	1.00	48,546	27,155
Administrative Clerk School Site	1.00	37,288	23,020
Head Custodian I	1.00	67,392	24,828
Custodian	1.00	50,123	28,610
Library Media Technician	0.38	17,385	11,048
Health Services Assistant	0.38	18,445	14,187
Paraeducator I	0.25	8,810	857
Yard and Duty Assistant	0.75	23,768	2,312
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>18.75</b>		<b>\$2,329,485</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-677-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-677-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-677-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-677-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-677-xxxx-xxxx-000-111	6,168
Operating Expenses		01-0000-0-5xxx-677-xxxx-xxxx-000-111	12,200
Capital Outlay		01-0000-0-6xxx-677-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$18,368</b>

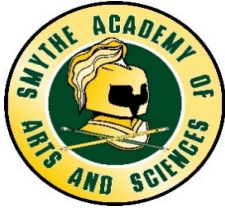
<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>18.75</b>	<b>\$2,347,853</b>
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Special Education	\$194,414
Title I	\$72,626
Supplemental Concentration	\$33,536
ASES	\$185,727
EL Programs	\$84,973
Other Categorical	\$0
CSI	\$0
District Funded	\$2,347,853

**TOTAL SIERRA VIEW BUDGET: \$2,919,129**





# Smythe Academy of Arts and Science Charter K-6

**KENNETH DANDURAND**  
Principal

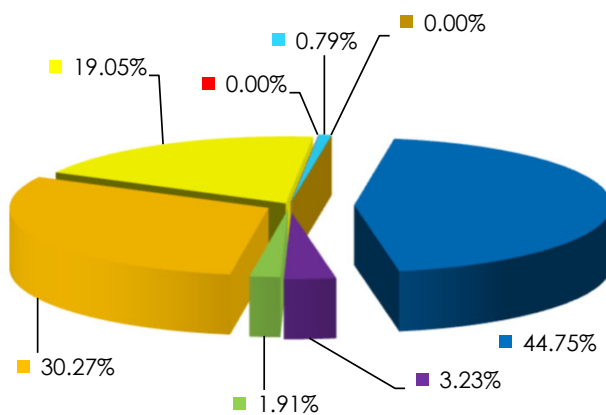
Projected 2023-24 Enrollment: 639

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	25.00	\$2,384,728	\$787,631
Principal	1.00	169,284	56,824
Office Manager-Elementary	1.00	55,224	29,608
Administrative Clerk School Site	1.00	46,515	35,605
Head Custodian I	1.00	45,261	25,948
Custodian	1.00	53,278	28,893
Library Media Technician	0.63	27,999	13,091
Health Services Assistant	0.38	16,475	10,714
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>31.00</b>		<b>\$3,787,078</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-994-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-994-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx-994-xxxx -xxxx -000-111	1,500
Variable Benefits		01-0000-0-3xxx-994-xxxx -xxxx -000-111	552
Materials and Supplies		01-0000-0-4xxx-994-xxxx -xxxx -000-111	22,330
Operating Expenses		01-0000-0-5xxx-994-xxxx -xxxx -000-111	19,000
Capital Outlay		01-0000-0-6xxx-994-xxxx -xxxx -000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$43,382</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>31.00</b>		<b>\$3,830,460</b>
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Special Education	\$276,641
Title I	\$163,558
Supplemental Concentration	\$2,591,339
ASES	\$1,631,066
EL Programs	\$0
Other Categorical	\$67,288
CSI	\$0
District Funded	\$3,830,460

**TOTAL SMYTHE K-6 BUDGET: \$8,560,352**



# Strauch Elementary

**CHERYL CHANDLER**  
Principal

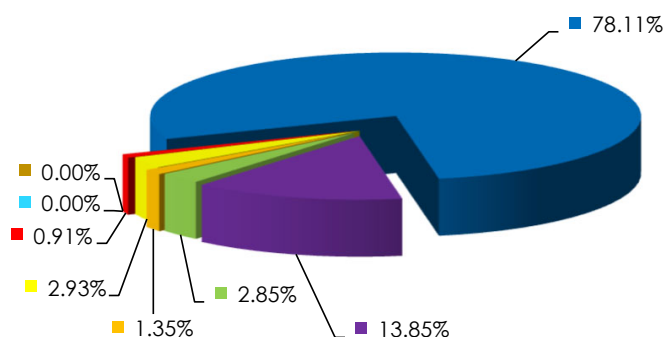
Projected 2023-24 Enrollment: 597

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	24.00	\$2,236,668	\$749,941
Principal	1.00	163,014	45,661
Vice Principal	1.00	143,796	51,057
Counselor	1.00	69,204	26,736
Office Manager-Elementary	1.00	64,766	33,112
Administrative Clerk School Site	1.00	43,854	18,914
Head Custodian I	1.00	58,760	21,658
Custodian	1.00	46,051	26,239
Landscape & Grounds Spec. Sr.	0.50	37,027	18,262
Library Media Technician	0.63	24,867	9,211
Health Services Assistant	0.38	15,531	6,638
Paraeducator I	1.38	51,019	25,335
Yard and Duty Assistant	1.00	31,714	3,085
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>34.88</b>		<b>\$4,022,120</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-680-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-680-xxxx -xxxx -000-111	5,000
Classified Variable Salaries		01-0000-0-2xxx-680-xxxx -xxxx -000-111	2,500
Variable Benefits		01-0000-0-3xxx-680-xxxx -xxxx -000-111	2,050
Materials and Supplies		01-0000-0-4xxx-680-xxxx -xxxx -000-111	16,331
Operating Expenses		01-0000-0-5xxx-680-xxxx -xxxx -000-111	14,500
Capital Outlay		01-0000-0-6xxx-680-xxxx -xxxx -000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$40,381</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>34.88</b>	<b>\$4,062,501</b>
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Special Education	\$720,123
Title I	\$148,206
Supplemental Concentration	\$70,347
ASES	\$152,612
EL Programs	\$47,114
Other Categorical	\$0
CSI	\$0
District Funded	\$4,062,501

**TOTAL STRAUCH BUDGET: \$5,200,903**



# Village Elementary

**LAQUITA ULRICH**  
Principal

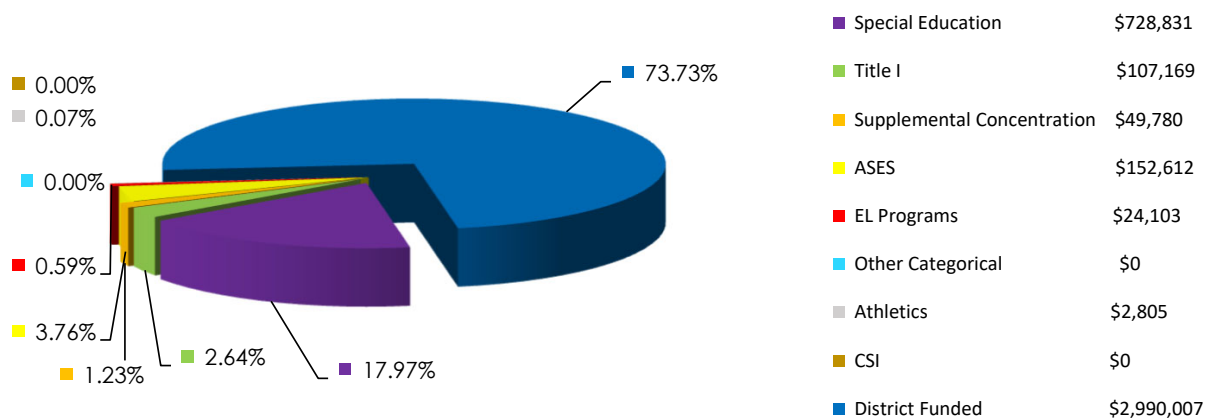
Projected 2023-24 Enrollment: 427

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	18.00	\$1,524,469	\$524,380
Principal	1.00	158,141	54,303
Counselor	1.00	110,355	36,047
Office Manager-Elementary	1.00	53,334	30,665
Administrative Clerk School Site	1.38	50,613	16,010
Head Custodian I	1.00	67,392	49,639
Custodian	1.00	46,051	22,491
Library Media Technician	0.75	27,672	12,279
Health Services Assistant	0.38	18,445	14,187
Paraeducator I	2.00	68,218	36,048
Yard and Duty Assistant	0.75	24,519	2,385
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>28.25</b>		<b>\$2,947,643</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-689-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-689-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx-689-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx-689-xxxx -xxxx -000-111	0
Materials and Supplies		01-0000-0-4xxx-689-xxxx -xxxx -000-111	25,364
Operating Expenses		01-0000-0-5xxx-689-xxxx -xxxx -000-111	17,000
Capital Outlay		01-0000-0-6xxx-689-xxxx -xxxx -000-111	
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$42,364</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>28.25</b>		<b>\$2,990,007</b>
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**TOTAL VILLAGE BUDGET: \$4,055,307**



# Westside Elementary

**KRISTINA JORDAN**  
Principal

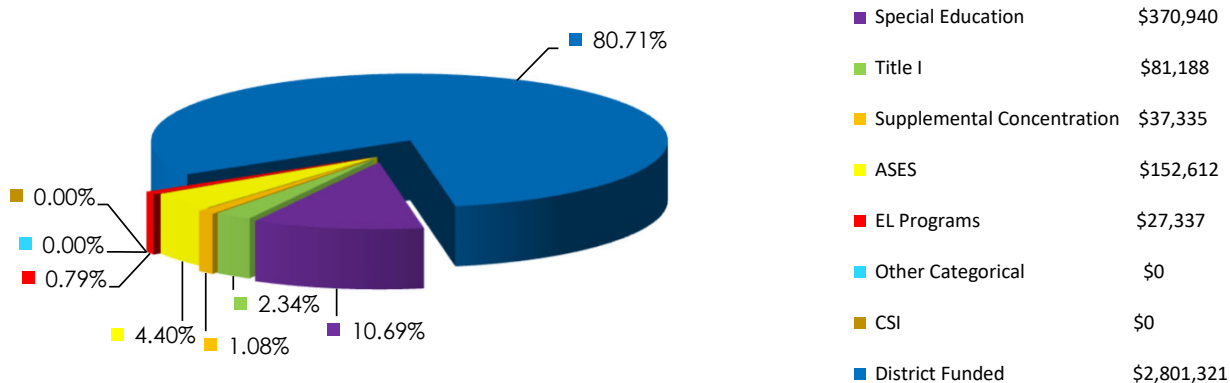
Projected 2023-24 Enrollment: 362

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.00	\$1,503,731	\$485,153
Principal	0.80	135,441	39,586
Counselor	1.00	115,453	37,200
Office Manager-Elementary	1.00	63,294	32,571
Administrative Clerk School Site	1.00	42,993	25,116
Head Custodian I	1.00	58,574	30,838
Custodian	1.00	52,274	33,122
Library Media Technician	0.75	31,609	14,417
Health Services Assistant	0.38	16,431	10,698
Paraeducator I	0.25	9,356	3,436
Yard and Duty Assistant	0.75	23,283	12,159
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>21.93</b>		<b>\$2,776,735</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-691-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-691-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-691-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-691-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-691-xxxx-xxxx-000-111	19,586
Operating Expenses		01-0000-0-5xxx-691-xxxx-xxxx-000-111	5,000
Capital Outlay		01-0000-0-6xxx-691-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$24,586</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>21.93</b>		<b>\$2,801,321</b>
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**TOTAL WESTSIDE BUDGET: \$3,470,733**



# Woodlake Elementary

**DEBRA CHANDLER**  
Principal

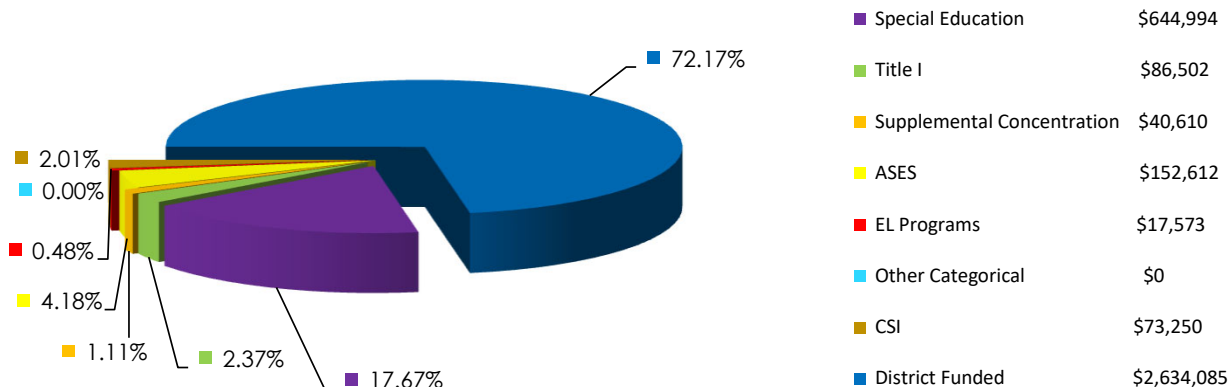
Projected 2023-24 Enrollment: 334

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	13.00	\$1,219,195	\$419,442
Principal	1.00	169,284	56,824
Vice Principal	1.00	122,444	38,782
Counselor	1.00	67,885	33,967
Office Manager-Elementary	1.00	59,526	31,188
Administrative Clerk School Site	1.00	43,854	25,432
Head Custodian I	1.00	65,894	26,067
Custodian	1.00	49,442	27,484
Library Media Technician	0.38	15,220	10,253
Health Services Assistant	0.38	16,475	10,714
Paraeducator I	1.13	42,209	19,311
Yard and Duty Assistant	0.75	23,548	17,132
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>22.63</b>		<b>\$2,611,572</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-693-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-693-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-693-xxxx-xxxx-000-111	803
Variable Benefits		01-0000-0-3xxx-693-xxxx-xxxx-000-111	295
Materials and Supplies		01-0000-0-4xxx-693-xxxx-xxxx-000-111	13,079
Operating Expenses		01-0000-0-5xxx-693-xxxx-xxxx-000-111	8,336
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$22,513</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>22.63</b>	<b>\$2,634,085</b>
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**TOTAL WOODLAKE BUDGET: \$3,649,626**



# Woodridge Elementary

**JAQUELINE JARAMILLO**  
Principal

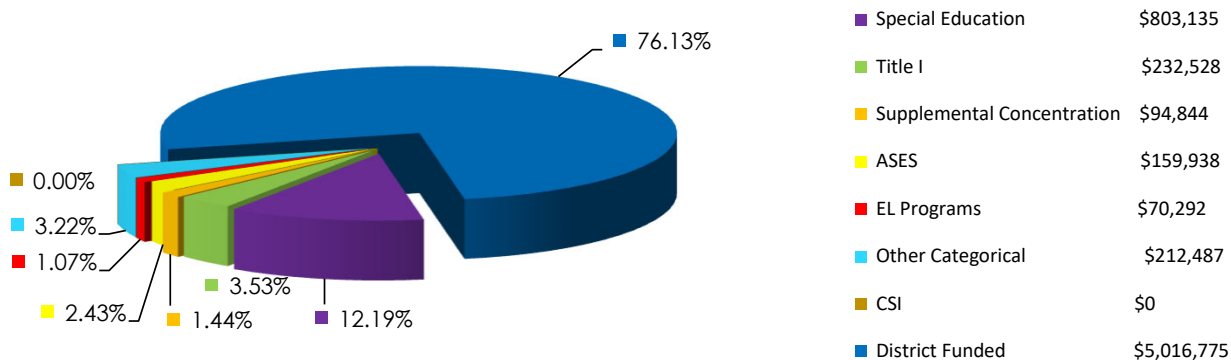
**Projected 2023-24 Enrollment: 788**

**\*May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	31.00	\$2,796,133	\$1,006,571
Principal	1.00	166,149	46,371
Vice Principal	1.00	118,302	37,845
Counselor	1.00	119,347	38,081
Office Manager-Elementary	1.00	46,746	17,246
Administrative Clerk School Site	1.50	60,793	28,925
Head Custodian I	1.00	54,205	30,985
Custodian	1.50	78,384	41,373
Library Media Technician	0.75	31,609	12,629
Health Services Assistant	0.38	14,789	5,470
Paraeducator I	3.25	117,232	57,519
Yard and Duty Assistant	1.00	31,485	4,340
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>44.38</b>		<b>\$4,962,529</b>

CHART OF ACCOUNTS	FTE		ALLOCATION
<b>SITE BASE ALLOCATION</b>			
Site Staffing in Position Control		01-0000-0-xxxx-695-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-695-xxxx-xxxx-000-111	8,308
Classified Variable Salaries		01-0000-0-2xxx-695-xxxx-xxxx-000-111	8,000
Variable Benefits		01-0000-0-3xxx-695-xxxx-xxxx-000-111	4,746
Materials and Supplies		01-0000-0-4xxx-695-xxxx-xxxx-000-111	10,830
Operating Expenses		01-0000-0-5xxx-695-xxxx-xxxx-000-111	22,362
Capital Outlay		01-0000-0-6xxx-695-xxxx-xxxx-000-111	0
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$54,246</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>44.38</b>	<b>\$5,016,775</b>
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**TOTAL WOODRIDGE BUDGET: \$6,589,999**



## FINANCIAL SECTION

**Middle Schools (Grades 7 through 8)** Our district provides five (5) middle schools ranging from 300 (Rio Linda Preparatory Academy) to 463 (Martin Luther King, Jr. Technology Academy) students. We also offer six (6) dependent charter sites (three charter schools). The dependent charter schools' governance is the Twin Rivers Unified School District Board of Trustees.

In middle schools, Twin Rivers offers the traditional core courses of English, Math, Science, Social Studies, and Physical Education. In addition, Twin Rivers Unified School District middle schools also offer a wide range of elective courses, sports programs, and academic clubs. AVID (Advancement via Individual Determination), is also available, and is the leading national college readiness program designed to increase school-wide learning and performance. California's adoption of the Local Control Funding Formula (LCFF) and Local Control Accountability Plan (LCAP) has enabled Twin Rivers Unified School District to increase programs in the Arts and Spanish (primary and secondary language development) throughout the middle school program, enhancing the academic experience for all students. Each school has its own web site, created by staff with assistance from students and parents. Each school has a special education resource specialist. Special education special day classes are provided for students who require additional special education services. All school sites maintain a School Site Council (SSC) with student, parent, teacher and staff representatives. Each school has at least one full time counselor for social, academic and career counseling. In addition a physical fitness test is given to all students in fifth and seventh grade.

On-going assessments assist in diagnosis, teaching, and learning in the classroom in ways that best enable low-achieving students to meet State student achievement academic standards and do well in the local curriculum. With increased access to data and specialized teacher training, site and District teachers and administrators can monitor academic achievement and modify instruction and programs based on data-driven evaluation and planning. Attendance is critical to academic achievement; Twin Rivers Unified School District utilizes a program called Attention to Attendance (A2A), which supports students and families to attain good attendance. Students with attendance challenges are referred to the School Attendance Review Board (SARB) to address any persistent attendance and behavior problems. There are also referrals to SARB when normal avenues of classroom, school and District counseling are not effective since significant classroom behavioral issues also affect attendance.

School staffing is provided centrally. In addition, our middle schools receive a general purpose School Site Base Allocation of \$202.67 per 7th and 8th grade student. The schools receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.



# EASTSIDE CHARTER 7-8 CHART OF ACCOUNTS - Site Base Allocation



<u>Project</u>				<u>School</u>												
<u>Fund</u>	<u>Resource</u>	<u>Year</u>	<u>Object</u>	<u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>								
01	-	0000	-	0	-	XXXX	-	958	-	XXXX	-	XXXX	-	XXX	-	111
\$9,800	GENERAL EDUCATION					01-0000-0-XXXX-958-1110-1000-000-111										
0	AVID					01-0000-0-XXXX-958-1195-1000-000-111										
0	STAFF DEV - INSTRUCTIONAL					01-0000-0-XXXX-958-1695-1000-000-111										
312	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-958-0000-2420-000-111										
0	PARENT PARTICIPATION					01-0000-0-XXXX-958-0000-2495-000-111										
5,426	SCHOOL ADMINISTRATION					01-0000-0-XXXX-958-0000-2700-000-111										
0	HEALTH SERVICES					01-0000-0-XXXX-958-0000-3140-000-111										
2,500	TEXTBOOK RECOVERY					01-0000-0-XXXX-958-1755-1000-000-111										
0	VARIABLE SALARIES					01-0000-0-XXXX-958-XXXX-XXXX-000-111										
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-958-XXXX-XXXX-999-111										
\$18,038	2023-24 Allocation															

**NOTE:** X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.



# Eastside Charter 7-8

**DANIELLE FEE**  
Principal

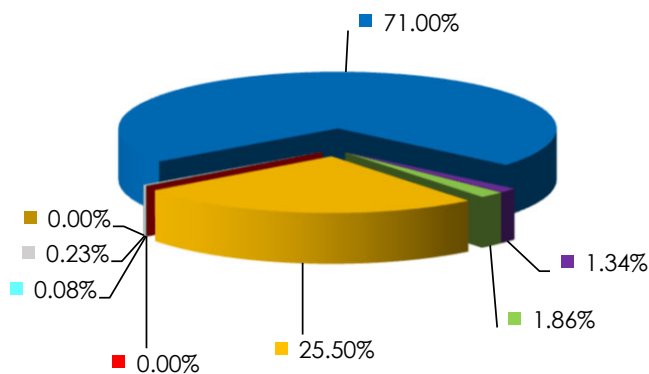
Projected 2023-24 Enrollment: 94

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	\$496,206	\$166,766
Principal	0.20	28,829	8,801
Guidance & Learning Specialist - Elementary	0.12	12,957	4,001
Counselor	0.60	75,230	23,668
Administrative Clerk School Site	0.63	26,870	17,640
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>6.54</b>		<b>\$860,968</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	-		\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			18,038
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$18,038</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>6.54</b>		<b>\$879,006</b>
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Special Education	\$16,549
Title I	\$23,029
Supplemental Concentration	\$315,731
EL Programs	\$0
Other Categorical	\$1,000
Athletics	\$2,805
CSI	\$0
District Funded	\$879,006

**TOTAL EASTSIDE CHARTER BUDGET: \$1,238,120**

# FOOTHILL RANCH MIDDLE SCHOOL

## CHART OF ACCOUNTS - Site Base Allocation



Project				School										
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2						
01	-	0000	-	0	-	XXXX	-	XXXX	-	XXX	-	111		
\$61,553	GENERAL EDUCATION				01-0000-0-XXXX-710-1110-1000-000-111									
0	AVID				01-0000-0-XXXX-710-1195-1000-000-111									
0	ART				01-0000-0-XXXX-710-1230-1000-000-111									
0	COMPUTER SCIENCE				01-0000-0-XXXX-710-1298-1000-000-111									
0	ENGLISH				01-0000-0-XXXX-710-1355-1000-000-111									
0	ESL				01-0000-0-XXXX-710-1356-1000-000-111									
0	HIGH RISK				01-0000-0-XXXX-710-1420-1000-000-111									
0	INDUSTRIAL ARTS				01-0000-0-XXXX-710-1432-1000-000-111									
0	MATHEMATICS				01-0000-0-XXXX-710-1500-1000-000-111									
0	MUSIC				01-0000-0-XXXX-710-1520-1000-000-111									
0	PHYSICAL EDUCATION				01-0000-0-XXXX-710-1550-1000-000-111									
0	SCIENCE				01-0000-0-XXXX-710-1600-1000-000-111									
1,460	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-710-0000-2420-000-111									
12,500	SCHOOL ADMINISTRATION				01-0000-0-XXXX-710-0000-2700-000-111									
0	COUNSELING				01-0000-0-XXXX-710-0000-3110-000-111									
1,500	HEALTH SERVICES				01-0000-0-XXXX-710-0000-3140-000-111									
0	PLANT OPERATIONS				01-0000-0-XXXX-710-0000-8200-000-111									
0	BUILDINGS & IMPROVEMENT				01-0000-0-XXXX-710-0000-8500-000-111									
0	GENERAL SHOP RESALE				01-0000-0-XXXX-710-1401-1000-000-111									
7,500	TEXTBOOK RECOVERY				01-0000-0-XXXX-710-1755-1000-000-111									
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-710-XXXX-XXXX-000-111									
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-710-XXXX-XXXX-999-111									
\$84,513	2023-24 Allocation													

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



# Foothill Ranch Middle School

**LAUREEN RIDDICK, Ed.D.**  
Principal

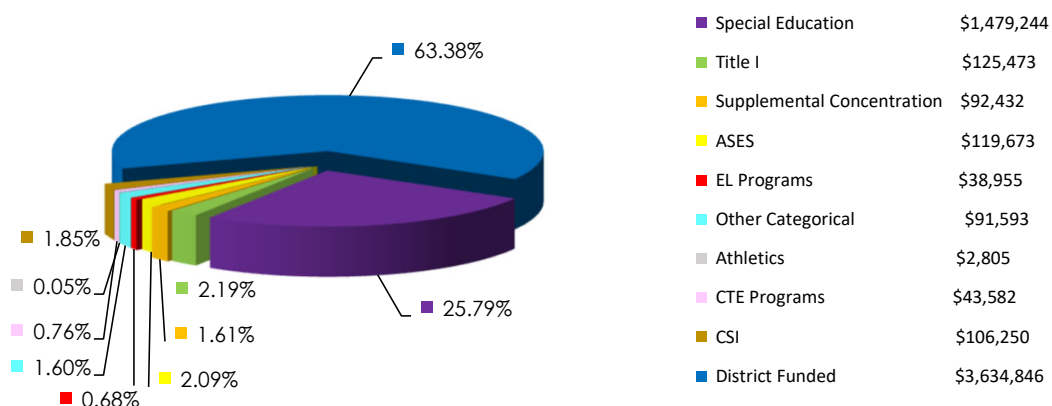
Projected 2023-24 Enrollment: 439

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	16.00	\$1,555,336	\$532,303
Principal	1.00	148,765	42,438
Vice Principal	1.00	145,695	51,487
Counselor	1.00	79,848	29,144
Activity Director	1.00	115,872	34,917
Office Manager Middle School/Alternative	1.00	69,017	34,673
Administrative Clerk School Senior	0.50	28,426	17,415
Attendance Clerk	1.00	57,139	30,311
Academic Intervention Specialist Bilingual Senior	0.75	48,681	31,770
Campus Safety Specialist	0.77	36,783	13,577
Library Media Technician Secondary	1.00	41,130	16,125
Health Services Assistant	1.00	53,713	29,053
Head Custodian II	1.00	66,817	39,365
Landscape & Grounds Spec Sr	0.50	34,102	12,563
Custodian	2.00	97,614	56,254
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>29.52</b>		<b>\$3,550,333</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			84,513
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$84,513</b>

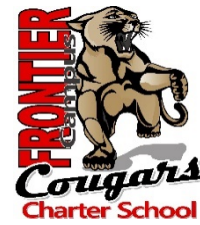
<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>29.52</b>		<b>\$3,634,846</b>
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**TOTAL FOOTHILL RANCH BUDGET: \$5,734,853**

# FRONTIER CHARTER 7-8

## CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>				<u>Resource</u>				<u>Project</u>				<u>Object</u>				<u>School</u>				<u>Location</u>				<u>Goal</u>				<u>Function</u>				<u>LO1</u>				<u>LO2</u>																															
01				-				0000				-				0				-				XXXX				-				960				-				XXXX				-				XXXX				-				XXX				-				111			
\$12,127		GENERAL EDUCATION																														01-0000-0-XXXX-960-1110-1000-000-111																																			
0		AVID																														01-0000-0-XXXX-960-1195-1000-000-111																																			
5,000		STAFF DEV - INSTRUCTIONAL																														01-0000-0-XXXX-960-1695-1000-000-111																																			
399		INSTRUC. MEDIA-LIBRARY																														01-0000-0-XXXX-960-0000-2420-000-111																																			
0		PARENT PARTICIPATION																														01-0000-0-XXXX-960-0000-2495-000-111																																			
3,437		SCHOOL ADMINISTRATION																														01-0000-0-XXXX-960-0000-2700-000-111																																			
0		HEALTH SERVICES																														01-0000-0-XXXX-960-0000-3140-000-111																																			
500		TEXTBOOK RECOVERY																														01-0000-0-XXXX-960-1755-1000-000-111																																			
1,641		VARIABLE SALARIES																														01-0000-0-XXXX-960-XXXX-XXXX-000-111																																			
0		POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)																														01-0000-0-XXXX-960-XXXX-XXXX-999-111																																			
\$23,104		2023-24 Allocation																																																																	

**NOTE:** X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.





# Frontier Charter 7-8

**MAI YANG**  
Principal

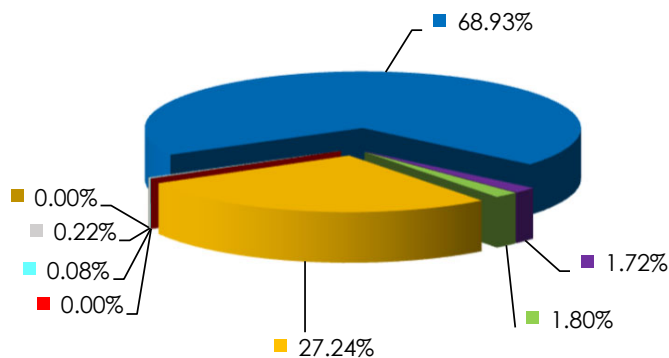
Projected 2023-24 Enrollment: 120

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	\$562,476	\$180,229
Principal	0.20	32,603	9,132
Guidance & Learning Specialist - Elementary	0.13	14,084	4,284
Administrative Clerk School Site	0.63	24,455	9,059
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>5.95</b>		<b>\$836,322</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	-		\$0
Variable Salaries and Benefits			1,641
Materials/Supplies/Operations			21,463
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$23,104</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>5.95</b>		<b>\$859,426</b>
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Special Education	\$21,497
Title I	\$22,437
Supplemental Concentration	\$339,613
EL Programs	\$0
Other Categorical	\$1,000
Athletics	\$2,805
CSI	\$0
District Funded	\$859,426

**TOTAL FRONTIER CHARTER BUDGET: \$1,246,778**

# MARTIN LUTHER KING JR. TECH. ACADEMY

## CHART OF ACCOUNTS - Site Base Allocation



Project				School					
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2	
01	-	0000	-	0	-	XXXX	-	XXX - 111	
\$46,994	GENERAL EDUCATION				01-0000-0-XXXX-730-1110-1000-000-111				
0	SCHOOL SPONSORED				01-0000-0-XXXX-730-1145-4100-000-111				
0	RESERVE				01-0000-0-XXXX-730-1632-2700-000-111				
0	AVID				01-0000-0-XXXX-730-1195-1000-000-111				
0	ART				01-0000-0-XXXX-730-1230-1000-000-111				
0	DRAFTING				01-0000-0-XXXX-730-1330-1000-000-111				
0	ESL				01-0000-0-XXXX-730-1356-1000-000-111				
0	FOREIGN LANGUAGE				01-0000-0-XXXX-730-1385-1000-000-111				
0	MATHEMATICS				01-0000-0-XXXX-730-1500-1000-000-111				
0	MUSIC				01-0000-0-XXXX-730-1520-1000-000-111				
0	PHYSICAL EDUCATION				01-0000-0-XXXX-730-1550-1000-000-111				
0	SCIENCE				01-0000-0-XXXX-730-1600-1000-000-111				
0	STAFF DEV - INSTRUCTIONAL				01-0000-0-XXXX-730-1695-1000-000-111				
0	PERFORMING ARTS				01-0000-0-XXXX-730-1800-1000-000-111				
1,540	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-730-0000-2420-000-111				
20,114	SCHOOL ADMINISTRATION				01-0000-0-XXXX-730-0000-2700-000-111				
0	COUNSELING				01-0000-0-XXXX-730-0000-3110-000-111				
200	HEALTH SERVICES				01-0000-0-XXXX-730-0000-3140-000-111				
0	OPERATIONS				01-0000-0-XXXX-730-0000-8200-000-111				
7,500	TEXTBOOK RECOVERY				01-0000-0-XXXX-730-1755-1000-000-111				
12,827	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-730-XXXX-XXXX-000-111				
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-730-XXXX-XXXX-999-111				
\$89,175	2023-24 Allocation								

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



# Martin Luther King Jr. Technology Academy

**WESLEY MARSHALL**  
Principal

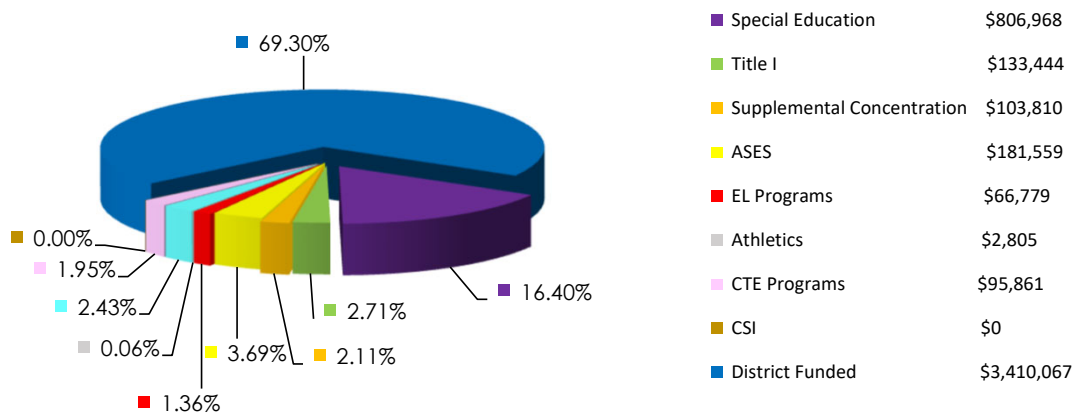
**Projected 2023-24 Enrollment: 463**

**\*May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	17.40	\$1,364,969	\$496,877
Principal	1.00	175,088	40,635
Vice Principal	1.00	147,288	48,151
Counselor	1.00	92,221	36,599
Activity Director	1.00	105,528	34,955
Office Manager Middle School/Alternative	1.00	53,505	20,670
Administrative Clerk School Senior	1.50	75,589	37,477
Attendance Clerk	1.00	51,944	37,599
Campus Safety Specialist	0.88	36,240	23,012
Library Media Technician Secondary	1.00	50,400	27,836
Health Services Assistant	1.00	41,766	16,359
Paraeducator I	0.38	13,215	9,056
Head Custodian II	1.00	65,187	25,219
Custodian	2.00	93,912	53,142
Landscape & Grounds Spec. Sr	0.50	33,602	12,851
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>31.65</b>		<b>\$3,320,892</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			12,827
Materials/Supplies/Operations			76,348
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$89,175</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>31.65</b>		<b>\$3,410,067</b>
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**TOTAL MARTIN LUTHER KING JR. BUDGET: \$4,920,662**

# NORWOOD JUNIOR HIGH SCHOOL

## CHART OF ACCOUNTS - Site Base Allocation



Project				School												
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2								
01	-	0000	-	0	-	XXXX	-	780	-	XXXX	-	XXXX	-	XXX	-	111
\$62,350	GENERAL EDUCATION				01-0000-0-XXXX-780-1110-1000-000-111											
0	AVID				01-0000-0-XXXX-780-1195-1000-000-111											
0	AGRICULTURE				01-0000-0-XXXX-780-1215-1000-000-111											
0	ART				01-0000-0-XXXX-780-1230-1000-000-111											
0	DRAMA				01-0000-0-XXXX-780-1335-1000-000-111											
0	ENGLISH				01-0000-0-XXXX-780-1355-1000-000-111											
0	ESL				01-0000-0-XXXX-780-1356-1000-000-111											
0	FOREIGN LANGUAGE				01-0000-0-XXXX-780-1385-1000-000-111											
0	HIGH RISK SPECIALIST				01-0000-0-XXXX-780-1420-1000-000-111											
0	MATHEMATICS				01-0000-0-XXXX-780-1500-1000-000-111											
0	MUSIC				01-0000-0-XXXX-780-1520-1000-000-111											
0	PHYSICAL EDUCATION				01-0000-0-XXXX-780-1550-1000-000-111											
0	SCIENCE				01-0000-0-XXXX-780-1600-1000-000-111											
0	SOCIAL SCIENCE				01-0000-0-XXXX-780-1650-1000-000-111											
0	STAFF DEV - INSTRUCTIONAL				01-0000-0-XXXX-780-1695-1000-000-111											
0	SPECIAL EDUCATION				01-0000-0-XXXX-780-5770-1110-000-111											
1,460	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-780-0000-2420-000-111											
10,250	SCHOOL ADMINISTRATION				01-0000-0-XXXX-780-0000-2700-000-111											
0	COUNSELING				01-0000-0-XXXX-780-0000-3110-000-111											
500	HEALTH SERVICES				01-0000-0-XXXX-780-0000-3140-000-111											
0	TESTING				01-0000-0-XXXX-780-0000-3160-000-111											
0	PLANT OPERATIONS				01-0000-0-XXXX-780-0000-8200-000-111											
7,500	TEXTBOOK RECOVERY				01-0000-0-XXXX-780-1755-1000-000-111											
2,453	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-780-XXXX-XXXX-000-111											
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-780-XXXX-XXXX-999-111											
S84,513 2023-24 Allocation																

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



# Norwood Junior High School

**LETICIA KIWAN, Ed.D.**  
Principal

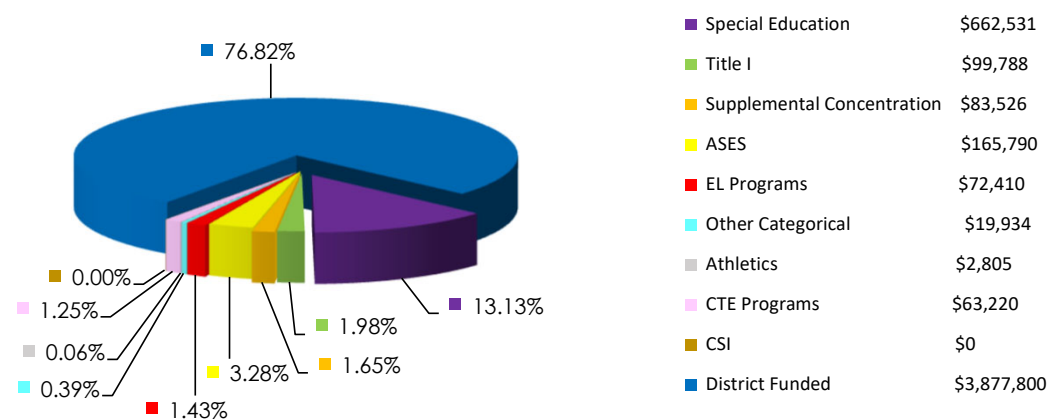
**Projected 2023-24 Enrollment: 439**

**\*May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	17.00	\$1,711,567	\$584,669
Principal	1.00	151,902	45,447
Vice Principal	1.00	136,105	41,873
Counselor	1.00	120,964	38,447
Activity Director	1.00	105,528	34,955
Office Manager Middle School/Alternative	1.00	64,497	24,965
School Administrative Specialist	0.50	22,856	13,972
Administrative Clerk School Senior	1.00	56,851	35,705
Attendance Clerk	1.00	51,929	33,898
Library Media Technician Secondary	1.00	55,728	29,793
Health Services Assistant	0.75	32,413	21,230
Campus Safety Specialist	0.88	39,253	15,197
Head Custodian II	1.00	57,034	30,272
Custodian	2.00	90,480	51,882
Landscape & Grounds Spec Sr	1.00	61,838	32,037
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>31.13</b>		<b>\$3,793,287</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			2,453
Materials/Supplies/Operations			82,060
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$84,513</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>31.13</b>		<b>\$3,877,800</b>
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**TOTAL NORWOOD BUDGET: \$5,047,804**

# **REGENCY PARK CHARTER 7-8** **CHART OF ACCOUNTS - Site Base Allocation**



<i>Project</i>				<i>School</i>										
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>						
01	-	0000	-	0	-	XXXX	-	986	-	XXXX	-	XXX	-	111
\$14,314	GENERAL EDUCATION					01-0000-0-XXXX-986-1110-1000-000-111								
0	AVID					01-0000-0-XXXX-986-1195-1000-000-111								
1,000	STAFF DEV - INSTRUCTIONAL					01-0000-0-XXXX-986-1695-1000-000-111								
403	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-986-0000-2420-000-111								
0	PARENT PARTICIPATION					01-0000-0-XXXX-986-0000-2495-000-111								
5,850	SCHOOL ADMINISTRATION					01-0000-0-XXXX-986-0000-2700-000-111								
0	HEALTH SERVICES					01-0000-0-XXXX-986-0000-3140-000-111								
1000	TEXTBOOK RECOVERY					01-0000-0-XXXX-986-1755-1000-000-111								
740	VARIABLE SALARIES					01-0000-0-XXXX-986-XXXX-XXXX-000-111								
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-986-XXXX-XXXX-999-111								
\$23,307	2023-24 Allocation													

**NOTE:** X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.





# Regency Park Charter

**TIMOTHY HAMMONS**  
Principal

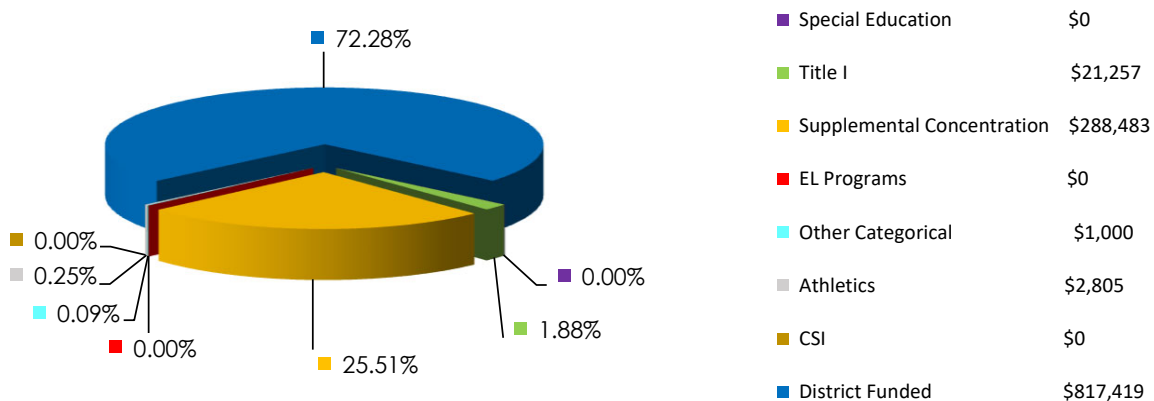
Projected 2023-24 Enrollment: 121

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	\$552,573	\$165,681
Principal	0.10	16,928	5,682
Guidance & Learning Specialist - Elementary	0.15	16,337	4,969
Administrative Clerk School Site	0.63	23,305	8,637
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>5.87</b>		<b>\$794,112</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	-		\$0
Variable Salaries and Benefits			740
Materials/Supplies/Operations			22,567
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$23,307</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>5.87</b>		<b>\$817,419</b>
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**TOTAL REGENCY PARK CHARTER BUDGET: \$1,130,964**

# RIO LINDA PREPARATORY ACADEMY

## CHART OF ACCOUNTS - Site Base Allocation



Project				School					
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2	
01	- 0000	- 0	- XXXX	- 714	- XXXX	- XXXX	- XXX	- 111	
\$37,092	GENERAL EDUCATION			01-0000-0-XXXX-714-1110-1000-000-111					
0	RESERVE			01-0000-0-XXXX-714-1632-1000-000-111					
0	ATHLETICS			01-0000-0-XXXX-714-1240-4200-000-111					
0	AVID			01-0000-0-XXXX-714-1195-1000-000-111					
0	ENGLISH			01-0000-0-XXXX-714-1355-1000-000-111					
0	JOURNALISM			01-0000-0-XXXX-714-1435-1000-000-111					
0	MATHEMATICS			01-0000-0-XXXX-714-1500-1000-000-111					
0	MUSIC			01-0000-0-XXXX-714-1520-1000-000-111					
0	PHYSICAL EDUCATION			01-0000-0-XXXX-714-1550-1000-000-111					
0	SCIENCE			01-0000-0-XXXX-714-1600-1000-000-111					
0	SOCIAL SCIENCE			01-0000-0-XXXX-714-1650-1000-000-111					
0	SPECIAL EDUCATION			01-0000-0-XXXX-714-5766-1110-000-111					
998	INSTRUC. MEDIA-LIBRARY			01-0000-0-XXXX-714-0000-2420-000-111					
0	PARENT PARTICIPATION			01-0000-0-XXXX-714-0000-2495-000-111					
11,773	SCHOOL ADMINISTRATION			01-0000-0-XXXX-714-0000-2700-000-111					
0	COUNSELING			01-0000-0-XXXX-714-0000-3110-000-111					
300	HEALTH SERVICES			01-0000-0-XXXX-714-0000-3140-000-111					
0	TESTING			01-0000-0-XXXX-714-0000-3160-000-111					
0	OPERATIONS			01-0000-0-XXXX-714-0000-8200-000-111					
5,000	TEXTBOOK RECOVERY			01-0000-0-XXXX-714-1755-1000-000-111					
2,598	(CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-714-XXXX-XXXX-000-111					
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-714-XXXX-XXXX-999-111					
\$57,761	2023-24 Allocation								

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



# Rio Linda Preparatory Academy

**AMBER LOZANO**  
Principal

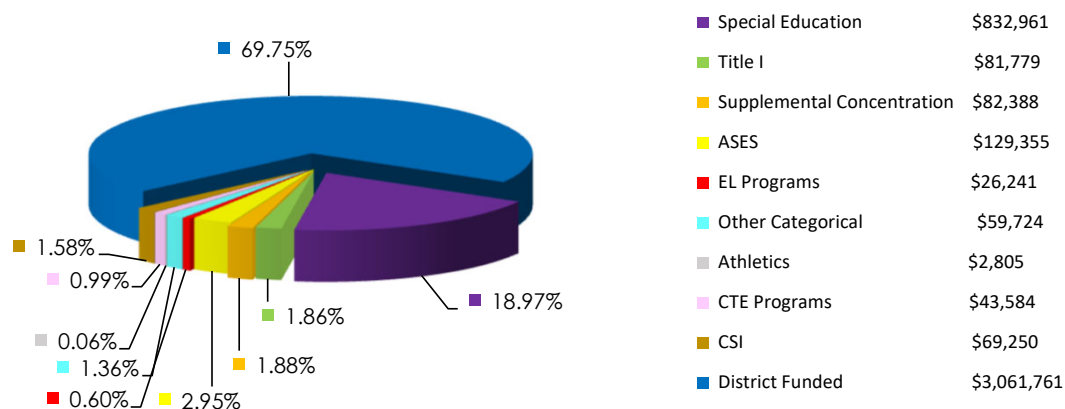
**Projected 2023-24 Enrollment: 300**

**\*May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	11.60	\$1,069,123	\$390,441
Principal	1.00	161,149	54,984
Vice Principal	1.00	147,288	42,344
Counselor	1.00	120,964	36,483
Activity Director	1.00	123,520	36,967
Office Manager Middle School/Alternative	1.00	64,202	32,905
Administrative Clerk School Senior	0.50	28,426	17,415
Attendance Clerk	1.00	51,944	21,885
School Administrative Specialist	1.00	52,960	28,776
Campus Safety Specialist	0.88	36,239	14,778
Library Media Technician Secondary	1.00	50,850	28,001
Health Services Assistant	1.00	51,325	20,128
Head Custodian II	1.00	62,629	32,327
Custodian	2.00	103,814	71,527
Landscape & Grounds Spec. Sr	0.50	33,602	17,004
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>25.48</b>		<b>\$3,004,000</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	-		\$0
Variable Salaries and Benefits			2,598
Materials/Supplies/Operations			55,163
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$57,761</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>25.48</b>		<b>\$3,061,761</b>
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**TOTAL RIO LINDA PREPARATORY ACADEMY BUDGET: \$4,389,848**

# RIO TIERRA JUNIOR HIGH SCHOOL

## CHART OF ACCOUNTS - Site Base Allocation



Project				School							
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2			
01	-	0000	-	0	-	XXXX	-	XXXX	-	XXX - 111	
\$26,100	GENERAL EDUCATION				01-0000-0-XXXX-750-1110-1000-000-111						
0	RESERVE				01-0000-0-XXXX-750-1632-1000-000-111						
0	AVID				01-0000-0-XXXX-750-1195-1000-000-111						
0	ARTS				01-0000-0-XXXX-750-1230-1000-000-111						
0	MECHANICAL DRAWING				01-0000-0-XXXX-750-1330-1000-000-111						
0	ENGLISH				01-0000-0-XXXX-750-1355-1000-000-111						
0	ESL				01-0000-0-XXXX-750-1356-1000-000-111						
0	FOREIGN LANGUAGE				01-0000-0-XXXX-750-1385-1000-000-111						
0	MATHEMATICS				01-0000-0-XXXX-750-1500-1000-000-111						
0	MUSIC				01-0000-0-XXXX-750-1520-1000-000-111						
0	PHYSICAL EDUCATION				01-0000-0-XXXX-750-1550-1000-000-111						
0	SCIENCE				01-0000-0-XXXX-750-1600-1000-000-111						
0	SOCIAL SCIENCE				01-0000-0-XXXX-750-1650-1000-000-111						
0	WOODSHOP				01-0000-0-XXXX-750-1900-1000-000-111						
1,068	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-750-0000-2420-000-111						
4,500	SCHOOL ADMINISTRATION				01-0000-0-XXXX-750-0000-2700-000-111						
0	TESTING				01-0000-0-XXXX-750-0000-3160-000-111						
0	COUNSELING				01-0000-0-XXXX-750-0000-3110-000-111						
1,000	HEALTH SERVICES				01-0000-0-XXXX-750-0000-3140-000-111						
0	PLANT OPERATIONS				01-0000-0-XXXX-750-0000-8200-000-111						
0	SCHOOL SAFETY				01-0000-0-XXXX-750-0000-8300-000-111						
0	WOODSHOP RESALE				01-0000-0-XXXX-750-1901-1000-000-111						
5000	TEXTBOOK RECOVERY				01-0000-0-XXXX-750-1755-1000-000-111						
24,146	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-750-XXXX-XXXX-000-111						
	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-750-XXXX-XXXX-999-111						
\$61,814	2023-24 Allocation										

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



# Rio Tierra Junior High School

**ADAM SINOR**  
Principal

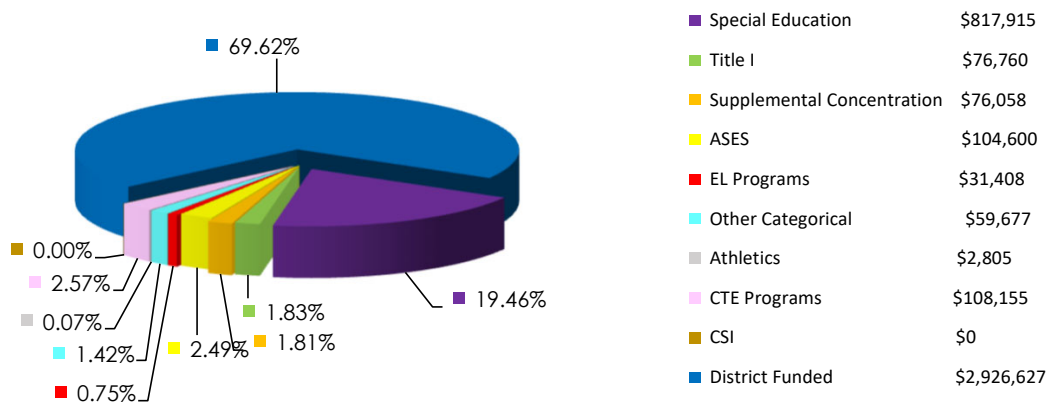
Projected 2023-24 Enrollment: 321

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	11.60	\$1,028,760	\$348,343
Principal	1.00	171,784	57,390
Vice Principal	1.00	140,191	46,546
Counselor	1.00	112,249	43,439
Activity Director	1.00	109,220	39,460
Office Manager Middle School/Alternative	1.00	61,702	31,987
Attendance Clerk	1.00	47,019	19,384
School Administrative Specialist	1.00	49,406	27,471
Campus Safety Specialist	0.88	38,039	23,296
Library Media Technician Secondary	1.00	47,908	26,921
Health Services Assistant	0.75	34,383	21,953
Head Custodian II	1.00	61,090	31,762
Custodian	2.00	92,102	52,478
Landscape & Grounds Spec Sr	0.50	37,027	18,262
Paraeducator I	0.92	29,958	15,283
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>25.64</b>		<b>\$2,864,813</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			24,146
Materials/Supplies/Operations			37,668
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$61,814</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>25.64</b>		<b>\$2,926,627</b>
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**TOTAL RIO TIERRA BUDGET: \$4,204,005**

**SMYTHE ACADEMY OF  
ARTS & SCIENCE CHARTER 7-8  
CHART OF ACCOUNTS - Site Base Allocation**



<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Object</u>	<u>School Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 995	- XXXX	- XXXX	- XXX	- 111
\$41,000	GENERAL EDUCATION				01-0000-0-XXXX-995-1110-1000-000-111			
0	AVID				01-0000-0-XXXX-995-1195-1000-000-111			
0	ART				01-0000-0-XXXX-995-1230-1000-000-111			
0	COMPUTER SCIENCE				01-0000-0-XXXX-995-1298-1000-000-111			
0	ATHLETICS				01-0000-0-XXXX-995-1240-4200-000-111			
0	DRAMA				01-0000-0-XXXX-995-1335-1000-000-111			
0	ENGLISH				01-0000-0-XXXX-995-1355-1000-000-111			
0	ESL				01-0000-0-XXXX-995-1356-1000-000-111			
0	JOURNALISM				01-0000-0-XXXX-995-1435-1000-000-111			
0	LEADERSHIP				01-0000-0-XXXX-995-1480-1000-000-111			
0	MATH				01-0000-0-XXXX-995-1500-1000-000-111			
0	PHYSICAL EDUCATION				01-0000-0-XXXX-995-1550-1000-000-111			
0	SCIENCE				01-0000-0-XXXX-995-1600-1000-000-111			
0	SOCIAL SCIENCE				01-0000-0-XXXX-995-1650-1000-000-111			
0	VISUAL & PERFORMING ARTS				01-0000-0-XXXX-995-1800-1000-000-111			
1,467	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-995-0000-2420-000-111			
30,850	SCHOOL ADMINISTRATION				01-0000-0-XXXX-995-0000-2700-000-111			
0	COUNSELING				01-0000-0-XXXX-995-0000-3110-000-111			
0	HEALTH SERVICES				01-0000-0-XXXX-995-0000-3140-000-111			
0	PLANT OPERATIONS				01-0000-0-XXXX-995-0000-8200-000-111			
7,500	TEXTBOOK RECOVERY				01-0000-0-XXXX-995-1755-1000-000-111			
4,102	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-995-XXXX-XXXX-000-111			
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-995-XXXX-XXXX-999-111			
<b>\$84,919</b>	<b>2023-24 Allocation</b>							

**NOTE:** X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.





# Smythe Academy of Arts and Science Charter 7-8

**CASEY GONG**  
Principal

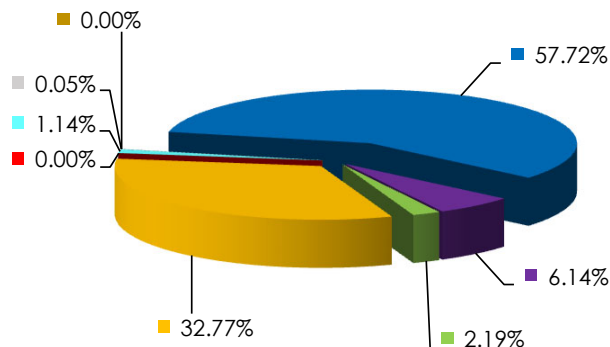
Projected 2023-24 Enrollment: 441

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	15.20	\$1,527,870	\$462,207
Principal	1.00	151,902	43,147
Vice Principal	0.50	69,080	21,169
Counselor	0.60	73,715	18,364
Office Manager Middle School/Alternative	1.00	58,167	39,884
Administrative Clerk School Senior	1.00	54,144	21,146
Attendance Clerk	1.00	47,240	26,675
Academic Intervention Specialist Bilingual Ser	0.38	21,946	12,224
Campus Safety Specialist	0.88	43,039	43,576
Library Media Technician Secondary	1.00	52,121	28,468
Health Services Assistant	0.75	33,553	14,439
Head Custodian II	1.00	73,336	36,259
Custodian	1.00	53,278	28,893
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>25.30</b>		<b>\$3,055,842</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	-		\$0
Variable Salaries and Benefits			4,102
Materials/Supplies/Operations			80,817
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$84,919</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>25.30</b>		<b>\$3,140,761</b>
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Special Education	\$333,889
Title I	\$119,272
Supplemental Concentration	\$1,782,912
EL Programs	\$0
Other Categorical	\$61,820
Athletics	\$2,805
CSI	\$0
District Funded	\$3,140,761

**TOTAL SMYTHE CHARTER 7-8 BUDGET: \$5,441,459**

# WESTSIDE CHARTER 7-8

## CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>				<u>Resource</u>				<u>Project</u>				<u>Year</u>				<u>Object</u>				<u>School</u>				<u>Location</u>				<u>Goal</u>				<u>Function</u>				<u>LO1</u>				<u>LO2</u>																											
01				-				0000				-				0				-				XXXX				-				998				-				XXXX				-				XXXX				-				XXX				-				111			
\$9,700		GENERAL EDUCATION																														01-0000-0-XXXX-998-1110-1000-000-111																																			
0		AVID																														01-0000-0-XXXX-998-1195-1000-000-111																																			
0		STAFF DEV - INSTRUCTIONAL																														01-0000-0-XXXX-998-1695-1000-000-111																																			
326		INSTRUC. MEDIA-LIBRARY																														01-0000-0-XXXX-998-0000-2420-000-111																																			
700		PARENT PARTICIPATION																														01-0000-0-XXXX-998-0000-2495-000-111																																			
7,122		SCHOOL ADMINISTRATION																														01-0000-0-XXXX-998-0000-2700-000-111																																			
0		HEALTH SERVICES																														01-0000-0-XXXX-998-0000-3140-000-111																																			
1,000		TEXTBOOK RECOVERY																														01-0000-0-XXXX-998-1755-1000-000-111																																			
0		VARIABLE SALARIES																														01-0000-0-XXXX-998-XXXX-XXXX-000-111																																			
0		POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)																														01-0000-0-XXXX-998-XXXX-XXXX-999-111																																			
\$18,848		2023-24 Allocation																																																																	

**NOTE:** X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.



# Westside Charter 7-8

**KRISTINA JORDAN**  
Principal

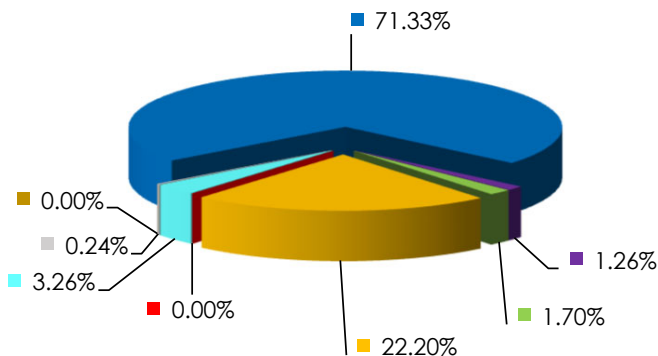
Projected 2023-24 Enrollment: 98

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	\$545,942	\$172,915
Principal	0.20	33,871	9,958
Guidance & Learning Specialist - Elementary	0.12	12,957	4,001
Administrative Clerk School Site	0.63	25,331	16,256
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>5.94</b>		<b>\$821,231</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	-		\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			18,848
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$18,848</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>5.94</b>		<b>\$840,079</b>
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Special Education	\$14,824
Title I	\$20,075
Supplemental Concentration	\$261,465
EL Programs	\$0
Other Categorical	\$38,410
Athletics	\$2,805
CSI	\$0
District Funded	\$840,079

**TOTAL WESTSIDE CHARTER BUDGET: \$1,177,658**

## FINANCIAL SECTION

**High Schools (Grades 9 through 12)** Our district includes four (4) comprehensive high schools ranging from 731 (Highlands High School) to 1,991 (Grant High School) students. We also offer two (2) continuation high schools, a special education school, a K-12 independent study school, and a visual and performing arts dependent charter high school. The dependent charter schools' governance is the Twin Rivers Unified School District Board of Trustees.

In addition to District-adopted core curriculum and electives based on State standards, our high schools offer a variety of Advanced Placement (AP) and Honors courses, Dual Enrollment courses, Career Academies and Advancement via Individual Determination (AVID).

Advanced Placement courses allow Twin Rivers' students to take advanced level courses and take an exam at the end of the year to challenge for early college credit. Twin Rivers Unified School District continues to assess its AP programs to increase access, enrollment, and success for all students.

In the 2017-2018 school year, Twin Rivers Unified School District began a partnership with American River College to offer qualified students the opportunity to take college level courses on the high school campus and earn college credits and that program will continue this school year.

Career Academies operate as a school-within-a-school; a team of teachers follow a cohort of students throughout their high school experience. The Academies offer a career-themed approach that provides a hybrid college and career preparation for those enrolled in the program. Academies in Twin Rivers include the:

- Grant Criminal Justice Academy
- Grant GEO Environmental Science and Design Academy
- Grant Health Sports Academy
- Rio Linda AgriScience Academy

Additionally, Career Technical Education (CTE) Pathways are available that engage, motivate, and prepare students for economic self-sufficiency. These include study in the areas of:

- Agriculture Natural Resources
- Art, Media & Entertainment
- Building, Construction & Trades
- Education, Child Development & Family Services
- Finance & Business
- Health Science & Medical Technology
- Hospitality, Tourism & Recreation
- Information & Communication Technologies
- Marketing, Sales & Service
- Public Services
- Transportation



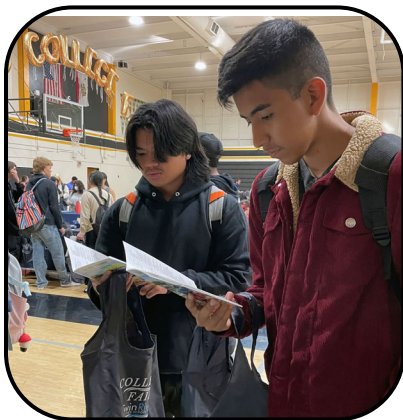
## FINANCIAL SECTION

AVID targets students who are capable of completing the rigorous curriculum required for college enrollment, but need support to obtain their potential. Typically, AVID students will be the first in their families to attend college. Most AVID students who participate for at least three years are accepted to college and possess the higher level skills needed for college success.

Advanced Placement (AP) and Honors classes in different subject areas are available to students seeking more advanced and rigorous classes. Each school has its own web site, created by staff with assistance from students and parents. There are also a wealth of extra-curricular activities such as sports, clubs and academic teams. Counseling and other support services such as psychologists, health assistants, speech and language specialists and librarian/library media teachers are available to students. Schools have at least one special education resource specialist. Special Day Classes are provided for students who need additional special education services.

Multiple measures and improved data collection systems are used to match programs and services to individual needs, interests and strengths. Professional development activities assist teachers in the implementation of the Common Core State Standards (CCSS), student data analysis, professional learning strategies, content area reading and writing, teaching strategies such as scaffolding, modifying lesson design, differentiated instruction, and other best practices that enable all students to meet academic standards. Attendance is critical to academic achievement; students are referred to the School Attendance Review Board (SARB) when they have persistent attendance and behavior problems. There are also referrals to SARB when normal avenues of classroom, school and District counseling are not effective since significant classroom behavioral problems ultimately affect attendance.

School staffing is provided centrally. In addition, our high schools receive a general purpose School Site Base Allocation of \$250.47 per student. High schools also receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.





# CREATIVE CONNECTIONS ARTS ACADEMY K-12

## CHART OF ACCOUNTS - Site Base Allocation



Fund		Resource		Project		School		Goal		Function		LO1	LO2
01		0000		0		XXXX		956		XXXX		XXX	111
\$56,230		GENERAL EDUCATION						01-0000-0-XXXX-956-1110-1000-000-111					
0		AVID						01-0000-0-XXXX-956-1195-1000-000-111					
4,000		ART						01-0000-0-XXXX-956-1230-1000-000-111					
0		CONSUMER EDUCATION						01-0000-0-XXXX-956-1300-1000-000-111					
1,000		DANCE						01-0000-0-XXXX-956-1324-1000-000-111					
500		DRAMA						01-0000-0-XXXX-956-1335-1000-000-111					
2,000		ENGLISH						01-0000-0-XXXX-956-1355-1000-000-111					
0		ESL						01-0000-0-XXXX-956-1356-1000-000-111					
1,000		FOREIGN LANGUAGE						01-0000-0-XXXX-956-1385-1000-000-111					
0		HIGH RISK SPECIALIST						01-0000-0-XXXX-956-1420-1000-000-111					
0		JOURNALISM						01-0000-0-XXXX-956-1435-1000-000-111					
0		LIFE SKILLS						01-0000-0-XXXX-956-1494-1000-000-111					
1,000		MATHEMATICS						01-0000-0-XXXX-956-1500-1000-000-111					
0		MEDIA CLUB						01-0000-0-XXXX-956-1504-1000-000-111					
0		MESA						01-0000-0-XXXX-956-1505-1000-000-111					
1,000		MUSIC						01-0000-0-XXXX-956-1520-1000-000-111					
3,000		PHYSICAL EDUCATION						01-0000-0-XXXX-956-1550-1000-000-111					
3,000		SCIENCE						01-0000-0-XXXX-956-1600-1000-000-111					
1,000		SOCIAL SCIENCE						01-0000-0-XXXX-956-1650-1000-000-111					
1,000		STAFF DEV - INSTRUCTIONAL						01-0000-0-XXXX-956-1695-1000-000-111					
0		STAFF DEV - NON INSTRUCTION						01-0000-0-XXXX-956-9538-XXXX-000-111					
3,000		VOCATIONAL						01-0000-0-XXXX-956-3800-1110-000-111					
0		TESTING						01-0000-0-XXXX-956-0000-3160-000-111					
2,335		INSTRUC. MEDIA-LIBRARY						01-0000-0-XXXX-956-0000-2420-000-111					
0		PARENT PARTICIPATION						01-0000-0-XXXX-956-0000-2495-000-111					
13,471		SCHOOL ADMINISTRATION						01-0000-0-XXXX-956-0000-2700-000-111					
2,000		COUNSELING						01-0000-0-XXXX-956-0000-3110-000-111					
0		CAREER GUIDANCE						01-0000-0-XXXX-956-9126-3110-000-111					
500		HEALTH SERVICES						01-0000-0-XXXX-956-0000-3140-000-111					
0		PLANT OPERATIONS						01-0000-0-XXXX-956-0000-8200-000-111					
0		IMPROVEMENT OF BUILDING						01-0000-0-XXXX-956-0000-8500-000-111					
3,000		TEXTBOOK RECOVERY						01-0000-0-XXXX-956-1755-1000-000-111					
0		VARIABLE SALARY (CERTIFICATED & CLASSIFIED)						01-0000-0-XXXX-956-XXXX-XXXX-000-111					
0		POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)						01-0000-0-XXXX-XXX-XXXX-XXXX-999-111					
<b>\$99,036</b>		<b>2023-24 Allocation</b>											

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.





**\*May vary due to actual placements**

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>41.80</b>		<b>\$5,369,792</b>
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# FOOTHILL HIGH SCHOOL

## CHART OF ACCOUNTS - Site Base Allocation



Project				School				
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2
01	- 0000	- 0	- XXXX	- 910	- XXXX	- XXXX	- XXX	- 111
\$111,611	GENERAL EDUCATION				01-0000-0-XXXX-910-1110-1000-000-111			
0	RESERVE				01-0000-0-XXXX-910-1632-1000-000-111			
0	AVID				01-0000-0-XXXX-910-1195-1000-000-111			
0	ART				01-0000-0-XXXX-910-1230-1000-000-111			
0	CONSUMER EDUCATION				01-0000-0-XXXX-910-1300-1000-000-111			
0	CRAFTS				01-0000-0-XXXX-910-1313-1000-000-111			
0	DRAMA				01-0000-0-XXXX-910-1335-1000-000-111			
0	ENGLISH				01-0000-0-XXXX-910-1355-1000-000-111			
0	ESL				01-0000-0-XXXX-910-1356-1000-000-111			
1,200	FOREIGN LANGUAGE				01-0000-0-XXXX-910-1385-1000-000-111			
0	HIGH RISK SPECIALIST				01-0000-0-XXXX-910-1420-1000-000-111			
0	JOURNALISM				01-0000-0-XXXX-910-1435-1000-000-111			
0	LIFE SKILLS				01-0000-0-XXXX-910-1494-1000-000-111			
1,500	MATHEMATICS				01-0000-0-XXXX-910-1500-1000-000-111			
0	MEDIA CLUB				01-0000-0-XXXX-910-1504-1000-000-111			
0	MESA				01-0000-0-XXXX-910-1505-1000-000-111			
1,500	MUSIC				01-0000-0-XXXX-910-1520-1000-000-111			
2,000	PHYSICAL EDUCATION				01-0000-0-XXXX-910-1550-1000-000-111			
4,000	SCIENCE				01-0000-0-XXXX-910-1600-1000-000-111			
2,000	SOCIAL SCIENCE				01-0000-0-XXXX-910-1650-1000-000-111			
0	STAFF DEV - INSTRUCTIONAL				01-0000-0-XXXX-910-1695-1000-000-111			
1,200	SPECIAL EDUCATION				01-0000-0-XXXX-910-576X-1110-000-111			
0	TESTING				01-0000-0-XXXX-910-0000-3160-000-111			
4,158	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-910-0000-2420-000-111			
0	PARENT PARTICIPATION				01-0000-0-XXXX-910-0000-2495-000-111			
66,232	SCHOOL ADMINISTRATION				01-0000-0-XXXX-910-0000-2700-000-111			
1,500	COUNSELING				01-0000-0-XXXX-910-0000-3110-000-111			
0	CAREER GUIDANCE				01-0000-0-XXXX-910-9126-3110-000-111			
1,000	HEALTH SERVICES				01-0000-0-XXXX-910-0000-3140-000-111			
5,250	PLANT OPERATIONS				01-0000-0-XXXX-910-0000-8200-000-111			
34,411	IMPROVEMENT OF BUILDING				01-0000-0-XXXX-910-0000-8500-000-111			
0	DEVELOPMENT				01-0000-0-XXXX-910-9538-2700-000-111			
30,000	TEXTBOOK RECOVERY				01-0000-0-XXXX-910-1755-1000-000-111			
29,996	(CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-910-XXXX-XXXX-000-111			
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-910-XXXX-XXXX-999-111			
\$297,558	2023-24 Allocation							

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



# Foothill High School

**HEATHER KING**  
Principal

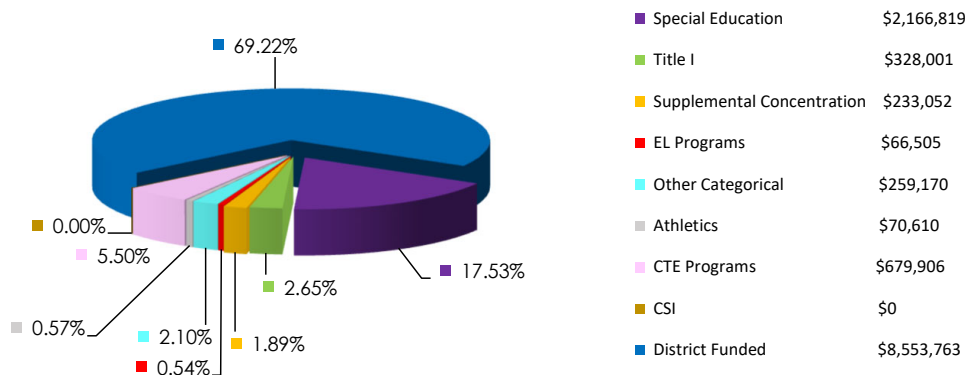
Projected 2023-24 Enrollment: 1,251

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	44.60	\$4,040,396	\$1,494,426
Principal	1.00	174,839	48,337
Deputy Principal	1.00	170,481	62,099
Vice Principal	1.00	137,291	54,925
Counselor	3.60	373,701	136,398
Activity Director	1.00	118,769	35,651
Office Manager Comprehensive High School	1.00	63,525	32,656
Accounting Specialist- Student Accounts	1.00	59,088	23,568
Administrative Clerk School Senior	1.00	48,993	29,071
Attendance Clerk	1.00	54,542	29,357
Registration & Student Data Specialist	1.00	53,354	28,921
School Administrative Specialist	1.00	51,155	28,113
Campus Safety Specialist	2.63	114,300	79,152
Library Materials Technician	0.50	23,410	10,713
Health Services Assistant	1.00	45,844	26,163
Student Engagement Specialist Sr.	0.75	41,550	23,568
Maintenance Specialist III-Structural	1.00	73,507	36,322
Head Custodian IIII	1.00	66,622	42,990
Landscape & Ground Specialist Senior	0.50	34,102	12,563
Custodian	3.50	173,139	102,604
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>69.08</b>		<b>\$8,256,205</b>

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		29,996
Materials/Supplies/Operations		267,562
<b>Subtotal Site Base Allocation</b>	<b>-</b>	<b>\$297,558</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>69.08</b>	<b>\$8,553,763</b>
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**TOTAL FOOTHILL HIGH SCHOOL BUDGET: \$12,357,826**

# GRANT HIGH SCHOOL

## CHART OF ACCOUNTS - Site Base Allocation



		Project	School					
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2
01	- 0000	- 0	- XXXX	- 986	- XXXX	- XXXX	- XXX	- 111
\$151,477			GENERAL EDUCATION		01-0000-0-XXXX-920-1110-1000-000-111			
0			AVID		01-0000-0-XXXX-920-1195-1000-000-111			
0			ADVANCED PLACEMENT		01-0000-0-XXXX-920-1205-1000-000-111			
4,000			ARTS		01-0000-0-XXXX-920-1230-1000-000-111			
35,000			ATHLETICS		01-0000-0-XXXX-920-1240-4200-000-111			
0			ATHLETIC SAFETY		01-0000-0-XXXX-920-1243-4200-000-111			
0			BAND		01-0000-0-XXXX-920-1254-1000-000-111			
0			BUSINESS		01-0000-0-XXXX-920-1260-1000-000-111			
0			CSR		01-0000-0-XXXX-920-1275-1000-000-111			
0			COMPUTER SCIENCE		01-0000-0-XXXX-920-1298-1000-000-111			
0			CRAFTS		01-0000-0-XXXX-920-1313-1000-000-111			
5,000			DRAMA		01-0000-0-XXXX-920-1335-1000-000-111			
5,000			ENGLISH		01-0000-0-XXXX-920-1355-1000-000-111			
0			ESL		01-0000-0-XXXX-920-1356-1000-000-111			
2,000			FOREIGN LANGUAGE		01-0000-0-XXXX-920-1385-1000-000-111			
0			FORENSICS		01-0000-0-XXXX-920-1387-1000-000-111			
0			HIGH RISK		01-0000-0-XXXX-920-1420-1000-000-111			
0			JOURNALISM		01-0000-0-XXXX-920-1435-1000-000-111			
0			JROTC		01-0000-0-XXXX-920-1438-1000-000-111			
0			LIFE SKILLS		01-0000-0-XXXX-920-1494-1000-000-111			
3,000			MATHEMATICS		01-0000-0-XXXX-920-1500-1000-000-111			
7,000			MUSIC		01-0000-0-XXXX-920-1520-1000-000-111			
6,000			PHYSICAL EDUCATION		01-0000-0-XXXX-920-1550-1000-000-111			
30,338			SCIENCE		01-0000-0-XXXX-920-1600-1000-000-111			
1,500			SOCIAL SCIENCE		01-0000-0-XXXX-920-1650-1000-000-111			
0			CTE		01-0000-0-XXXX-920-3800-1000-000-111			
8,000			TESTING		01-0000-0-XXXX-920-0000-3160-000-111			
6,619			INSTRUC. MEDIA-LIBRARY		01-0000-0-XXXX-920-0000-2420-000-111			
0			PARENT PARTICIPATION		01-0000-0-XXXX-920-0000-2495-000-111			
54,000			SCHOOL ADMINISTRATION		01-0000-0-XXXX-920-0000-2700-000-111			
2,000			COUNSELING		01-0000-0-XXXX-920-0000-3110-000-111			
0			CAREER GUIDANCE		01-0000-0-XXXX-920-9126-3110-000-111			
2,500			HEALTH SERVICES		01-0000-0-XXXX-920-0000-3140-000-111			
0			PLANT OPERATIONS		01-0000-0-XXXX-920-0000-8200-000-111			
0			SCHOOL SAFETY		01-0000-0-XXXX-920-0000-8300-000-111			
0			STAFF DEV - NON-INSTRUCTIONAL		01-0000-0-XXXX-920-9538-2700-000-111			
70,000			TEXTBOOK RECOVERY		01-0000-0-XXXX-920-1755-1000-000-111			
80,205			(CERTIFICATED &		01-0000-0-XXXX-920-XXXX-XXXX-000-111			
			SALARY (CERTIFICATED &					
0			CLASSIFIED)		01-0000-0-XXXX-920-XXXX-XXXX-999-111			
<b>\$473,639</b>			<b>2023-24 Allocation</b>					

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



# Grant High School

**DARRIS HINSON**  
Principal

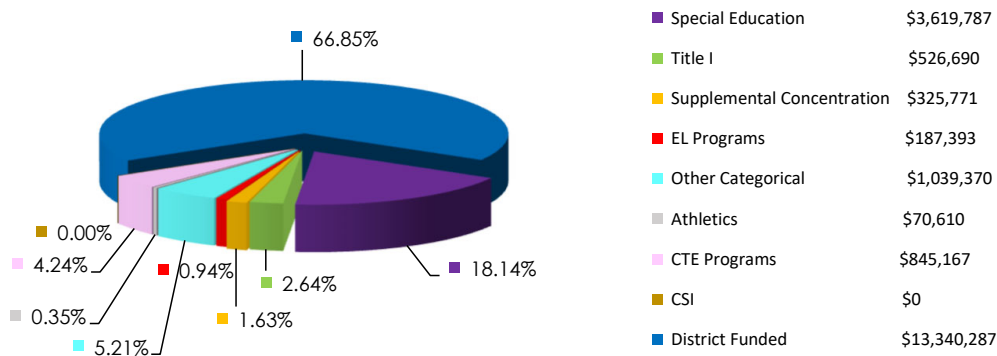
Projected 2023-24 Enrollment: 1,991

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	72.20	\$6,647,591	\$2,300,847
Principal	1.00	188,826	61,246
Deputy Principal- High School	1.00	168,480	40,928
Vice Principal	2.00	307,469	81,154
Counselor	5.60	662,059	233,662
Activity Director	1.00	123,520	45,912
Office Manager Comprehensive High School	1.00	63,525	26,138
Administrative Clerk School Senior	3.00	162,530	79,124
Accounting Specialist- Student Accounts	1.00	66,369	33,701
Attendance Clerk	1.00	57,139	30,311
Registration & Student Data Specialist	1.00	49,068	27,347
School Administrative Specialist	1.00	60,711	31,623
Campus Safety Specialist	3.50	149,363	88,788
Library Materials Technician	1.00	49,406	20,953
Health Services Assistant	1.30	63,590	33,427
Maintenance Specialist III-Structural	1.00	64,397	34,728
Landscape & Grounds Specialist Senior	1.00	79,966	44,194
Head Custodian III	2.00	142,490	72,735
Custodian	6.25	309,785	163,546
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>106.85</b>		<b>\$12,866,648</b>

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		80,205
Materials/Supplies/Operations		393,434
<b>Subtotal Site Base Allocation</b>	<b>-</b>	<b>\$473,639</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>106.85</b>	<b>\$13,340,287</b>
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**TOTAL GRANT HIGH SCHOOL BUDGET: \$19,955,075**

# HIGHLANDS HIGH SCHOOL CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u> <u>Year</u>	<u>Object</u>	<u>School</u> <u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>						
01	-	0000	-	0	-	XXXX	-	986	-	XXXX	-	XXX	-	111
\$40,000	GENERAL EDUCATION				01-0000-0-XXXX-930-1110-1000-000-111									
0	FINE ARTS				01-0000-0-XXXX-930-1230-1000-000-111									
0	ATHLETICS				01-0000-0-XXXX-930-1240-4200-000-111									
0	ENGLISH				01-0000-0-XXXX-930-1355-1000-000-111									
0	FOREIGN LANGUAGE				01-0000-0-XXXX-930-1385-1000-000-111									
0	JROTC				01-0000-0-XXXX-930-1438-1000-000-111									
0	MATHEMATICS				01-0000-0-XXXX-930-1500-1000-000-111									
0	MUSIC				01-0000-0-XXXX-930-1520-1000-000-111									
0	PHYSICAL EDUCATION				01-0000-0-XXXX-930-1550-1000-000-111									
0	SCIENCE				01-0000-0-XXXX-930-1600-1000-000-111									
0	SOCIAL SCIENCE				01-0000-0-XXXX-930-1650-1000-000-111									
0	WOODSHOP				01-0000-0-XXXX-930-1900-1000-000-111									
0	TESTING MONIES COLLECTED FROM STUDENTS-SAT-PSAT-ACT-ETC.				01-0000-0-XXXX-930-1750-3160-000-111									
2,429	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-930-0000-2420-000-111									
48,956	SCHOOL ADMINISTRATION				01-0000-0-XXXX-930-0000-2700-000-111									
0	COUNSELING				01-0000-0-XXXX-930-0000-3110-000-111									
0	CAREER GUIDANCE				01-0000-0-XXXX-930-9126-3110-000-111									
0	HEALTH SERVICES				01-0000-0-XXXX-930-0000-3140-000-111									
0	TESTING				01-0000-0-XXXX-930-0000-3160-000-111									
0	PLANT OPERATIONS				01-0000-0-XXXX-930-0000-8200-000-111									
50000	TEXTBOOK RECOVERY				01-0000-0-XXXX-930-1755-1000-000-111									
32,441	(CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-930-XXXX-XXXX-000-111									
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-930-XXXX-XXXX-999-111									
\$173,826	2023-24 Allocation													
NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.														





# Highlands High School

**DARRYL HAWTHRONE**  
Principal

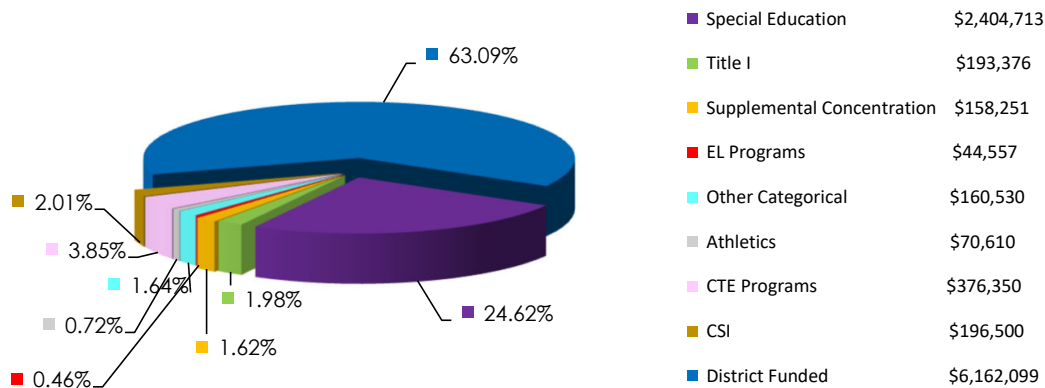
Projected 2023-24 Enrollment: 731

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	27.40	\$2,882,064	\$951,277
Principal	1.00	185,329	60,455
Vice Principal	1.50	236,552	81,305
Counselor	2.00	232,786	70,898
Activity Director	1.00	123,520	39,026
Office Manager Comprehensive High School	1.00	72,169	35,831
Registration & Student Data Specialist	1.00	58,919	40,161
Attendance Clerk	1.00	58,437	30,788
Academic Intervention Specialist Senior	0.75	52,244	26,181
Campus Safety Specialist	1.75	72,479	46,025
Library Materials Technician	0.50	22,410	9,250
Health Services Assistant	1.00	51,326	37,372
Landscape & Grounds Specialist Senior	0.50	39,074	19,889
Maintenance Specialist III-Structural	1.00	73,507	36,322
Head Custodian III	1.00	62,150	32,151
Custodian	3.00	160,721	87,655
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>45.40</b>		<b>\$5,988,273</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			32,441
Materials/Supplies/Operations			141,385
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$173,826</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>45.40</b>		<b>\$6,162,099</b>
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**TOTAL HIGHLANDS HIGH SCHOOL BUDGET: \$9,766,986**

# KEEMA SCHOOL

## CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u> <u>Year</u>	<u>Object</u>	<u>School</u> <u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>						
01	-	0000	-	0	-	XXXX	-	986	-	XXXX	-	XXX	-	111
\$56,640	GENERAL EDUCATION				01-0000-0-XXXX-815-3300-1000-000-111									
2,198	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-815-3300-2420-000-111									
34,560	SCHOOL ADMINISTRATION				01-0000-0-XXXX-815-3300-2700-000-111									
0	STAFF DEV - INSTRUCTIONAL				01-0000-0-XXXX-815-3300-2140-000-111									
870	HEALTH SERVICES				01-0000-0-XXXX-815-3300-3140-000-111									
29,968	TEXTBOOK RECOVERY				01-0000-0-XXXX-815-1755-1000-000-111									
13,532	(CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-815-XXXX-XXXX-000-111									
	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-815-XXXX-XXXX-999-111									
\$137,768	2023-24 Allocation													

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



# Keema School

**ROBERT POPE**  
Principal

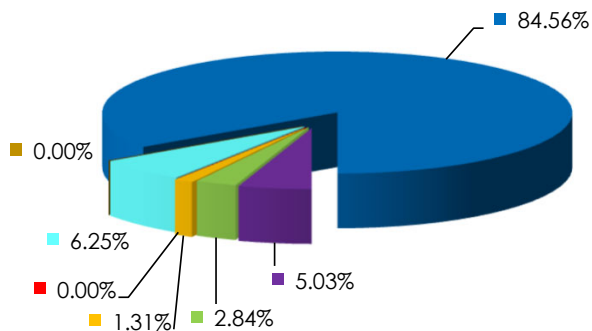
**Projected 2023-24 Enrollment: 661**

**\*May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	29.40	\$3,252,475	\$1,021,350
Principal	1.00	166,149	52,419
Counselor	2.20	272,270	72,165
Office Manager Middle School/Alternative	1.00	67,412	34,084
Registration & Student Data Specialist	1.00	61,865	37,547
Library Materials Technician	0.75	38,405	21,099
Custodian	1.00	50,918	28,026
Student Engagement Specialist Senior	0.75	41,550	22,254
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>37.10</b>		<b>\$5,239,988</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			13,532
Materials/Supplies/Operations			124,236
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$137,768</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>37.10</b>		<b>\$5,377,756</b>
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Special Education	\$320,173
Title I	\$180,386
Supplemental Concentration	\$83,578
EL Programs	\$0
Other Categorical	\$397,752
CSI	\$0
District Funded	\$5,377,756

**TOTAL KEEMA HIGH SCHOOL BUDGET: \$6,359,645**

# MILES P. RICHMOND

## CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u> <u>Year</u>	<u>Object</u>	<u>School</u> <u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>								
01	-	0000	-	0	-	XXXX	-	986	-	XXXX	-	XXXX	-	XXX	-	111

\$10,052	GENERAL EDUCATION	01-0000-0-XXXX-821-5766-1110-000-111
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193	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-821-5766-2420-000-111
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3,231	SCHOOL ADMINISTRATION	01-0000-0-XXXX-821-5001-2700-000-111
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300	HEALTH SERVICES	01-0000-0-XXXX-821-5001-3140-000-111
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0	PLANT OPERATIONS	01-0000-0-XXXX-821-5001-8200-000-111
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0	SECURITY	01-0000-0-XXXX-821-5001-8300-000-111
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0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-821-XXXX-XXXX-000-111
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0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-821-XXXX-XXXX-999-111
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<b>\$13,776</b>	<b>2023-24 Allocation</b>
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**NOTE:** X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.



# Miles P. Richmond

**MICHELLE BOYD ARENAS**  
Coordinator

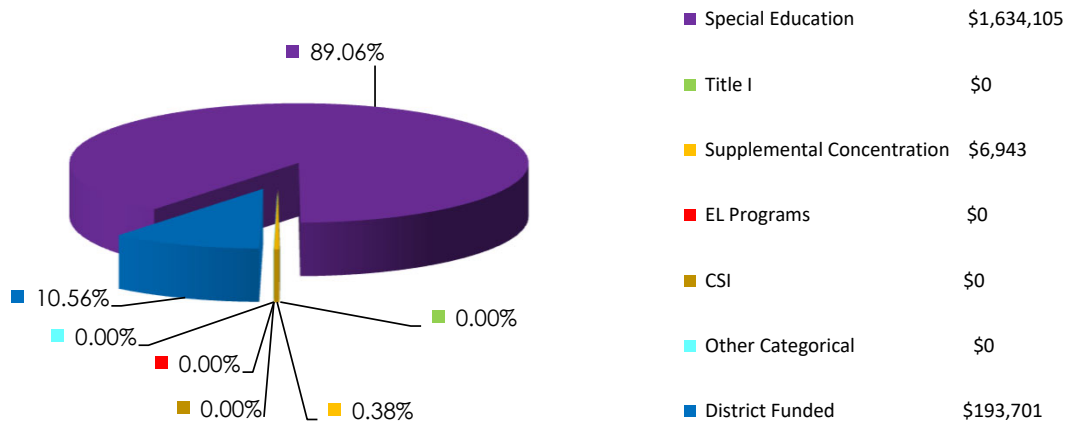
Projected 2023-24 Enrollment: 58

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Coordinator Special Education	0.80	111,286	\$33,122
Custodian	0.50	25,948	9,569
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>1.30</b>		<b>\$179,925</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			13,776
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$13,776</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>1.30</b>		<b>\$193,701</b>
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**TOTAL MILES P. RICHMOND BUDGET: \$1,834,749**

# PACIFIC CAREER & TECHNOLOGY HIGH SCHOOL

## CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u> <u>Year</u>	<u>Object</u>	<u>School</u> <u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 986	- XXXX	- XXXX	- XXX	- 111

\$11,142	CONTINUATION HIGH SCHOOL	01-0000-0-XXXX-935-3200-1000-000-111
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0	STAFF DEV - INSTRUCTIONAL	01-0000-0-XXXX-935-3200-1040-000-111
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413	LIBRARY	01-0000-0-XXXX-935-3200-2420-000-111
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2,900	SCHOOL ADMINISTRATION	01-0000-0-XXXX-935-3200-2700-000-111
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100	HEALTH SERVICES	01-0000-0-XXXX-935-3200-3140-000-111
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0	PLANT OPERATIONS	01-0000-0-XXXX-935-3200-8200-000-111
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15,000	TEXTBOOK RECOVERY	01-0000-0-XXXX-935-1755-1000-000-111
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0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-935-3200-XXXX-000-111
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0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-935-3200-XXXX-999-111
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<b>\$29,555</b>	<b>2023-24 Allocation</b>
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**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.





# Pacific Career and Technology High School

**BOB WILKERSON**  
Principal

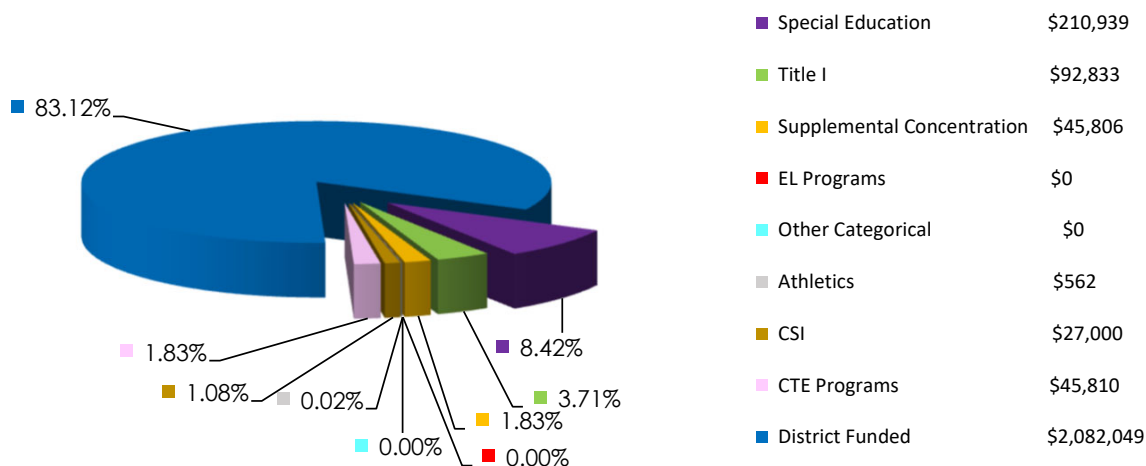
Projected 2023-24 Enrollment: 124

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	9.40	\$914,389	\$312,102
Principal	0.20	33,230	10,484
Vice Principal	1.00	156,125	50,151
Counselor	1.00	119,071	27,019
Office Manager Middle School/Alternative	1.00	60,216	40,637
Attendance Clerk	1.00	48,019	26,961
Campus Safety Specialist	0.88	42,038	30,265
Library Materials Technician	0.25	13,289	4,919
Health Services Assistant	0.25	11,461	4,916
Head Custodian III	1.00	72,808	36,065
Custodian	0.50	23,982	14,347
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>16.48</b>		<b>\$2,052,494</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			
Variable Salaries and Benefits			
Materials/Supplies/Operations			29,555
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$29,555</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>16.48</b>		<b>\$2,082,049</b>
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**TOTAL PACIFIC CAREER AND TECHNOLOGY BUDGET: \$2,504,999**

# RIO LINDA HIGH SCHOOL

## CHART OF ACCOUNTS - Site Base Allocation



Fund		Resource		Project		School		Goal		Function		LO1	LO2
01		- 0000		- 0		- XXXX		- 986		- XXXX		XXX	111
\$48,422		GENERAL EDUCATION								01-0000-0-XXXX-940-1110-1000-000-111			
0		RESERVE								01-0000-0-XXXX-940-1632-1000-000-111			
6,700		AVID								01-0000-0-XXXX-940-1195-1000-000-111			
5,000		AGRICULTURE								01-0000-0-XXXX-940-1215-1000-000-111			
2,000		ARTS								01-0000-0-XXXX-940-1230-1000-000-111			
43,000		ATHLETICS								01-0000-0-XXXX-940-1240-4200-000-111			
6,000		ATHLETIC SAFETY								01-0000-0-XXXX-940-1243-4200-000-111			
5,000		BUSINESS								01-0000-0-XXXX-940-1260-1000-000-111			
0		CSR								01-0000-0-XXXX-940-1275-1000-000-111			
0		COMPUTER SCIENCE								01-0000-0-XXXX-940-1298-1000-000-111			
6,000		CONSUMER EDUCATION								01-0000-0-XXXX-940-1300-1000-000-111			
0		MECHANICAL DRAWING								01-0000-0-XXXX-940-1330-1000-000-111			
2,000		DRAMA								01-0000-0-XXXX-940-1335-1000-000-111			
6,500		ENGLISH								01-0000-0-XXXX-940-1355-1000-000-111			
3,000		ESL								01-0000-0-XXXX-940-1356-1000-000-111			
3,000		FOREIGN LANGUAGE								01-0000-0-XXXX-940-1385-1000-000-111			
0		HIGH RISK SPECIALIST								01-0000-0-XXXX-940-1420-1000-000-111			
2,000		INDUSTRIAL ARTS								01-0000-0-XXXX-940-1432-1000-000-111			
1,000		JOURNALISM								01-0000-0-XXXX-940-1435-1000-000-111			
2,000		JROTC								01-0000-0-XXXX-940-1438-1000-000-111			
2,500		MATHEMATICS								01-0000-0-XXXX-940-1500-1000-000-111			
3,000		METAL SHOP								01-0000-0-XXXX-940-1510-1000-000-111			
8,000		MUSIC								01-0000-0-XXXX-940-1520-1000-000-111			
4,000		PHYSICAL EDUCATION								01-0000-0-XXXX-940-1550-1000-000-111			
5,000		SCIENCE								01-0000-0-XXXX-940-1600-1000-000-111			
3,500		SOCIAL SCIENCE								01-0000-0-XXXX-940-1650-1000-000-111			
30,000		TESTING								01-0000-0-XXXX-940-XXXX-3160-000-111			
8,000		SPECIAL EDUCATION								01-0000-0-XXXX-940-57XX-1110-000-111			
5,170		INSTRUC. MEDIA-LIBRARY								01-0000-0-XXXX-940-0000-2420-000-111			
59,589		SCHOOL ADMINISTRATION								01-0000-0-XXXX-940-0000-2700-000-111			
12,000		COUNSELING								01-0000-0-XXXX-940-0000-3110-000-111			
5,300		CAREER GUIDANCE								01-0000-0-XXXX-940-9126-3110-000-111			
4,800		HEALTH SERVICES								01-0000-0-XXXX-940-0000-3140-000-111			
4,000		STAFF DEV - INSTRUCTIONAL								01-0000-0-XXXX-940-1695-XXXX-000-111			
3,500		STAFF DEV - NON-INSTRUCTIONAL								01-0000-0-XXXX-940-9538-XXXX-000-111			
11,000		PLANT OPERATIONS								01-0000-0-XXXX-940-0000-8200-000-111			
0		BUILDINGS & IMPROVEMENT								01-0000-0-XXXX-940-0000-8500-000-111			
25,000		TEXTBOOK RECOVERY								01-0000-0-XXXX-940-1755-1000-000-111			
33,963		VARIABLE SALARY (CERTIFICATED & CLASSIFIED)								01-0000-0-XXXX-940-XXXX-XXXX-000-111			
0		POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)								01-0000-0-XXXX-940-XXXX-XXXX-999-111			
<b>\$369,944</b>		<b>2023-24 Allocation</b>											

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function.



# Rio Linda High School

**DIEDRE BARLOW**  
Principal

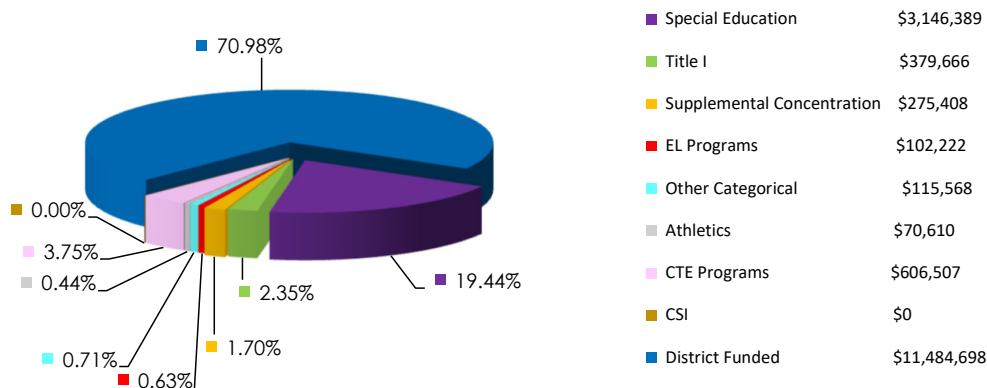
Projected 2023-24 Enrollment: 1,555

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	57.40	\$5,817,292	\$1,967,078
Principal	1.00	181,833	52,219
Deputy Principal	1.00	146,765	44,285
Vice Principal	2.00	318,305	104,660
Counselor	4.40	545,301	181,337
Activity Director	1.00	100,504	31,759
Office Manager Comprehensive High School	1.00	75,363	46,200
Administrative Clerk School Senior	2.00	102,798	42,429
Attendance Clerk	1.00	45,440	26,014
Accounting Specialist-Student Accounts	1.00	64,570	33,040
Registration & Student Data Specialist	1.00	66,284	39,170
School Administrative Specialist	1.00	59,299	21,856
Campus Safety Specialist	3.50	153,971	93,851
Library Materials Technician	1.00	52,960	34,276
Health Services Assistant	1.00	50,132	27,737
Maintenance Specialist III-Structural	1.00	73,507	45,518
Head Custodian III	1.00	53,747	29,065
Landscape & Grounds Specialist Senior	0.50	33,602	17,004
Custodian	4.50	210,103	125,480
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>86.30</b>		<b>\$11,114,754</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			33,963
Materials/Supplies/Operations			335,981
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$369,944</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>86.30</b>		<b>\$11,484,698</b>
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**TOTAL RIO LINDA HIGH SCHOOL BUDGET: \$16,181,068**

# VISTA NUEVA CAREER & TECHNOLOGY HIGH SCHOOL

## CHART OF ACCOUNTS - Site Base Allocation



<i>Project</i>				<i>School</i>										
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>						
01	-	0000	-	0	-	XXXX	-	986	-	XXXX	-	XXX	-	111
\$17,190	CONTINUATION HIGH SCHOOL				01-0000-0-XXXX-945-3200-1000-000-111									
497	LIBRARY				01-0000-0-XXXX-945-3200-2420-000-111									
0	PARENT PARTICIPATION				01-0000-0-XXXX-945-3200-2495-000-111									
2,480	SCHOOL ADMINISTRATION				01-0000-0-XXXX-945-3200-2700-000-111									
0	COUNSELING/CAREER				01-0000-0-XXXX-945-3200-3110-000-111									
400	HEALTH SERVICES				01-0000-0-XXXX-945-3200-3140-000-111									
0	PLANT OPERATIONS				01-0000-0-XXXX-945-3200-8200-000-111									
15,000	TEXTBOOK RECOVERY				01-0000-0-XXXX-945-1755-1000-000-111									
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-945-3200-XXXX-000-111									
	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-945-3200-XXXX-999-111									
\$35,567	2023-24 Allocation													

**NOTE:** X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



# Vista Nueva Career & Technology High School

**BOB WILKERSON**  
Principal

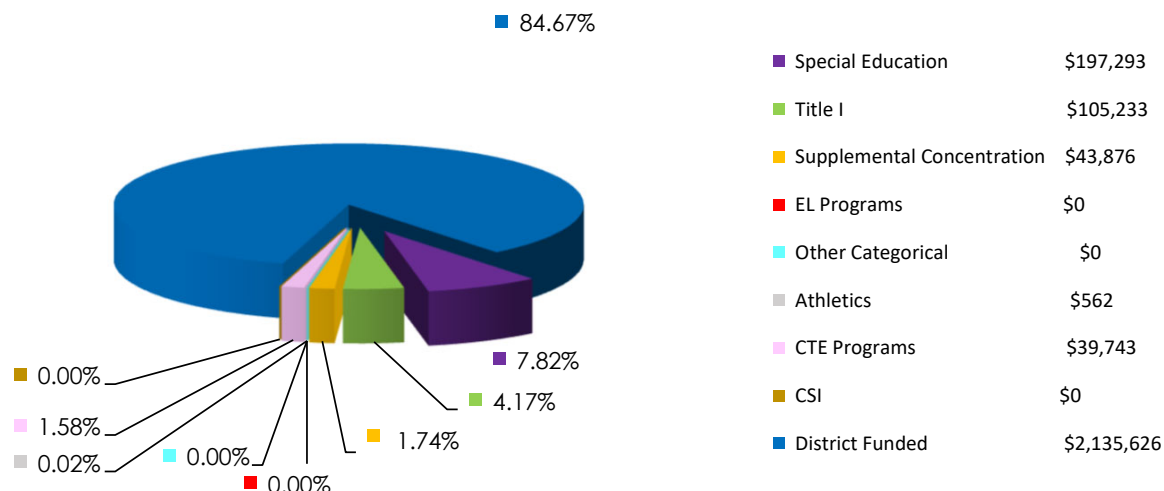
Projected 2023-24 Enrollment: 149

\*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	9.40	\$965,442	\$362,568
Principal	0.80	132,919	41,935
Counselor	1.00	122,858	30,606
Office Manager Middle School/Alternative	1.00	60,216	40,637
Attendance Clerk	1.00	47,240	26,675
Campus Safety Specialist	0.88	42,038	15,517
Library Materials Technician	0.25	13,289	4,919
Health Services Assistant	0.25	11,461	4,916
Head Custodian III	1.00	78,135	56,466
Custodian	0.50	25,459	16,763
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>16.08</b>		<b>\$2,100,059</b>

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			
Variable Salaries and Benefits			
Materials/Supplies/Operations			35,567
<b>Subtotal Site Base Allocation</b>	<b>-</b>		<b>\$35,567</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>16.08</b>		<b>\$2,135,626</b>
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**TOTAL VISTA NUEVA HIGH SCHOOL BUDGET: \$2,522,333**

GENERAL FUND BUDGETS - DISTRICT PROGRAMS/DEPARTMENTS

District programs and departments support our schools in a variety of ways, from direct instruction by teaching staff not assigned to a specific site to general administrative support. For the budget year, nearly 47% of our expenditures (\$249,925,891 out of \$528,429,814) are recorded at the site level, leaving 53% at the District level. The following information summarizes the school site and District level programs; the detail of the district level programs are then shown on succeeding pages.

General Fund Budgets Detail	2022-2023 Expenditures
School Programs	
Elementary	\$ 134,928,156
Middle	34,532,151
High School	80,465,584
<b>Total, School Programs</b>	<b>\$ 249,925,891</b>
District Programs/Departments	\$ 278,323,923
<b>Grand Total</b>	<b>\$ 528,249,814</b>





# ADMINISTRATIVE SERVICES

**RYAN DIGIULIO**  
Chief Business Official

Administrative Services is responsible for all of the business services provided by the District. The goal of Administrative Services is to provide effective operations and efficiency across the District through Administrative Services' support departments which are Facilities, Facilities Planning & Efficiency, Fiscal Services, Information and Education Technology, Maintenance and Operations, Nutritional Services, Purchasing Services, Risk Management & Contract Services and Transportation.

STAFF	FTE	SALARIES	BENEFITS
Chief Business Officer	1.00	\$271,809	\$103,982
Executive Assistant II	1.00	92,968	52,665
District Receptionist	1.00	49,941	19,361
Subtotal FTE, Salaries & Benefits	3.00		\$590,726

Category	Budget Code	2023-24 Budget
Books Other Than Textbooks	01-0000-0-4200-002-0000-7200-000-600	\$600
Materials & Supplies	01-0000-0-4300-002-0000-7200-000-600	2,500
Computer Software & Supplies	01-0000-0-4310-002-0000-7200-000-600	1,500
Materials & Supplies - Meetings	01-0000-0-4325-002-0000-7200-000-600	500
Computer Supplies \$500-\$4,999	01-0000-0-4410-002-0000-7200-000-600	1,400
Travel & Conference	01-0000-0-5200-002-0000-7200-000-600	6,000
Mileage	01-0000-0-5230-002-0000-7200-000-600	1,200
Dues & Memberships	01-0000-0-5300-002-0000-7200-000-600	4,100
Rentals/Leases/Repairs	01-0000-0-5600-002-0000-7200-000-600	2,000
Interprogram Charges/Printing	01-0000-0-5725-002-0000-7200-000-600	250
Other Services	01-0000-0-5800-002-0000-7200-000-600	30,000
Catering	01-0000-0-5825-002-0000-7200-000-600	2,500
Licensing Software	01-0000-0-5882-002-0000-7200-000-600	250
Communication	01-0000-0-5910-002-0000-7200-000-600	500
Wireless Services	01-0000-0-5935-002-0000-7200-000-600	1,200
<b>TOTAL</b>		<b>\$54,500</b>

**Total Budget: \$645,226**

## AFTER SCHOOL EDUCATION AND SAFETY PROGRAM

**TRAVIS BURKE**  
Director

After School Education and Safety Program (ASES) and 21st Century funding provide after school enrichment and academics for students in grades K-8. The programs are run by community partners and District employees. Each site must run a full program every school day after school, which includes academic, physical, and enrichment components. The District must provide a matching/in-kind cost for 1/3 of the grant award. This matching/in-kind amount is provided by the supper program from Nutritional Services.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Expanded Learning Site/Comm. Facilitator	3.00	\$124,432	\$58,814
Paraeducator I	1.50	52,272	20,837
Subtotal FTE, Salaries & Benefits	4.50	\$176,704	\$256,355

Category	Budget Code	2023-24 Budget
Classified Salaries	01-6010-0-2904-6xx-1110-1000-000-448	\$6,371
Variable Benefits	01-6010-0-3xx2-6xx-1110-1000-000-448	2,337
Materials & Supplies	01-6010-0-4300-xxx-1110-1000-000-448	279,953
Subagreements for Services	01-6010-0-5100-xxx-1110-1000-000-448	3,383,160
Other Services	01-6010-0-5800-xxx-1xxx-1000-x0x-448	989,533
Field Trips	01-6010-0-5865-xxx-1110-1000-000-448	100,500
Direct Support / Indirect Cost @ 5.00%	01-6010-0-7310-xxx-0000-7210-x0x-448	81,752
<b>TOTAL</b>		<b>\$4,843,606</b>

**Allocated Revenue: \$5,099,961**

**Total Budget:**

**\$5,099,961**  
**(Restricted)**

**\$5,099,961 of the above budget is also reflected in the school site budgets.**

## A-G ACCESS/SUCCESS GRANT

**CAROL YOUNG**  
Director

These funds provide additional supports to the district to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate high school meeting the A–G subject matter requirements for admission to the University of California and the California State University.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor - Secondary	2.95	\$276,045	\$93,738
Subtotal FTE, Salaries & Benefits	2.95		\$369,783

Category	Budget Code	2023-24 Budget
Direct Support / Indirect Cost @ 6.18%	01-7412-0-7310-xxx-0000-7210-000-746	\$22,853
<b>TOTAL</b>		<b>\$22,853</b>

**Carryover: \$392,636**

**Total Budget: \$392,636  
(Restricted)**

**\$371,061 of the above budget is also reflected in the school site budgets.**

## A-G LEARNING LOSS MITIGATION GRANT

**CAROL YOUNG**  
Director

These funds will be used to allow pupils who receive a grade of "D," "F," or "Fail" in an A-G approved course in the spring semester of 2020 or the 2020-21 school year to retake those A-G courses.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor - Secondary	1.05	\$97,637	\$32,519
Subtotal FTE, Salaries & Benefits	1.05		\$130,156

Category	Budget Code	2023-24 Budget
Direct Support / Indirect Cost @ 6.18%	01-7413-0-7310-xxx-0000-7210-000-750	\$8,044
<b>TOTAL</b>		<b>\$8,044</b>

**Carryover: \$138,200**

**Total Budget: \$138,200  
(Restricted)**

**\$131,434 of the above budget is also reflected in the school site budgets.**

# AMERICAN RESCUE PLAN - HOMELESS CHILDREN AND YOUTH (ARP - HOMELESS I)

**RUDY PUENTE**  
Director  
**DARRIN GREER**  
Coordinator  
**TAKENDRA WHITE**  
Coordinator

This funding is provided pursuant to the American Rescue Plan of 2021 (ARP Act) signed into law on March 11, 2021 to address the ongoing impact of the COVID-19 pandemic on students experiencing homelessness. Twin Rivers Unified School District will use these funds to facilitate the identification, enrollment, retention, and educational success of homeless children and youth.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Subagreements For Services	01-5632-0-5100-060-1110-1000-000-359	\$15,322
Other Services	01-5632-0-5800-060-0000-3130-000-359	25,000
Direct Support / Indirect Cost @ 6.18%	01-5632-0-7310-060-0000-7210-000-359	1,545
<b>TOTAL</b>		<b>\$41,867</b>

**Unearned Revenue: \$41,867**

**Total Budget: \$41,867  
(Restricted)**

## AMERICAN RESCUE PLAN - HOMELESS CHILDREN AND YOUTH II (ARP - HCY II)

**RUDY PUENTE**  
Director  
**DARRIN GREER**  
Coordinator  
**TAKENDRA WHITE**  
Coordinator

This funding is provided pursuant to the American Rescue Plan of 2021 (ARP Act) signed into law on March 11, 2021 to address the ongoing impact of the COVID-19 pandemic on students experiencing homelessness. Twin Rivers Unified School District will use these funds to identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth are able to attend school and participate fully in school activities.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-5634-0-4300-060-xxx0-xxx0-000-360	\$186,594
Subagreements For Services	01-5634-0-5100-060-xxx0-xx00-000-360	174,354
Other Services	01-5634-0-5800-060-xxx0-xxx0-000-360	70,000
Direct Support / Indirect Cost @ 6.18%	01-5634-0-7310-060-0000-7210-000-360	15,858
<b>TOTAL</b>		<b>\$446,806</b>

**Unearned Revenue: \$446,806**

**Total Budget: \$446,806  
(Restricted)**



## ARTS, MUSIC AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT

**TRAVIS BURKE**  
Director

The Arts, Music and Instructional Materials Block Grant can be used for five purposes enumerated in Section 134(a) of Chapter 52 of the Statutes of 2022: (1) obtaining standards-aligned professional development and instructional materials for specified subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increases; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction. These funds are available for encumbrance through the 2025–26 fiscal year.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Human Resources Technician	1.00	\$60,726	\$31,627
Admin Assistant I	1.00	\$81,618	48,497
Buyer	1.00	67,205	35,760
Subtotal FTE, Salaries & Benefits	3.00		\$325,433

Category	Budget Code	2023-24 Budget
Variable Benefits	01-6762-0-3402-xxx-0000-2700-000-402	\$819,558
Materials & Supplies	01-6762-0-4300-135-1520-1000-000-402	50,000
Direct Support / Indirect Cost @ 6.18%	01-6762-0-7310-xxx-0000-7210-000-402	73,850
<b>TOTAL</b>		<b>\$943,408</b>

**Carryover: \$1,268,841**

**Total Budget:**

**\$1,268,841  
(Restricted)**

**\$53,090 of the above budget is also reflected in the school site budgets.**

## ASSESSMENT & ACCOUNTABILITY

**MARCI BERNARD**  
Chief Technology Officer  
**CHRIS ARNOLD**  
Manager

The Assessment and Accountability Department coordinates the District-wide State testing programs, District assessments and CALPADS. Services include processing and reporting test scores; monitoring student demographic information; monitoring data integrity; disseminating results and student information to District staff and various state and federal agencies; managing the students' achievement software system; creating reports and statistical analysis, etc.

STAFF	FTE	SALARIES	BENEFITS
Manager, Assessment & Accountability	1.00	\$165,452	\$78,959
Data Management Analyst	1.00	89,255	42,106
Research Associate	1.00	67,891	34,260
Subtotal FTE, Salaries & Benefits	3.00		\$477,923

Category	Budget Code	2023-24 Budget
<b>Operating Budget</b>		
Books Other Than Textbooks	01-0000-0-4200-210-0000-3160-000-621	\$100
Materials & Supplies	01-0000-0-43x0-210-xxx0-xxx0-000-621	4,066
Materials & Supplies - Meetings	01-0000-0-4325-210-0000-3160-000-621	500
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-210-0000-3160-000-621	600
Computer Supplies \$500-\$4,999	01-0000-0-4410-210-0000-3160-000-621	600
Travel & Conference	01-0000-0-5200-210-9538-xxx0-000-621	4,900
Interprogram Charges/Postage	01-0000-0-5715-210-0000-3160-000-621	200
Other Services	01-0000-0-58x0-210-0000-3160-000-621	14,385
Licensing Software	01-0000-0-5882-210-0000-3160-000-621	35,650
<b>School Accountability Report Card</b>		
Classified - Extra Duty	01-0000-0-2405-210-9601-7180-000-621	\$500
Classified Variable Benefits	01-0000-0-3xx2-210-9601-7180-000-621	90
Interprogram Charges/Postage	01-0000-0-5715-210-9601-7180-000-621	1,000
Other Services	01-0000-0-5800-210-9601-7180-000-621	250
<b>Subtotal</b>		<b>\$62,841</b>
LCAP	01-0730-0-xxxx-210-xxxx-1000-000-621	\$198,566
<b>TOTAL</b>		<b>\$261,407</b>

**Total Budget: \$739,330**

# ATHLETIC TRANSPORTATION AND SAFETY

This budget provides support for student athletics and transportation to athletic events.

Category	Budget Code	2023-24 Budget
<b>Athletic Transp. / Interprogram Charges</b>		
Joyce 7-8	01-0000-0-5xxx-637-1240-4200-000-071	\$2,805
Kohler 7-8	01-0000-0-5xxx-640-1240-4200-000-071	2,805
Oakdale 7-8	01-0000-0-5xxx-657-1240-4200-000-071	2,805
Orchard 7-8	01-0000-0-5xxx-660-1240-4200-000-071	2,805
Pioneer 7-8	01-0000-0-4300-662-1240-4200-000-071	1,000
Pioneer 7-8	01-0000-0-5742-662-1240-4200-000-071	1,805
Ridgepoint 7-8	01-0000-0-5xxx-669-1240-4200-000-071	2,805
Village 7-8	01-0000-0-4300-689-1240-4200-000-071	1,000
Village 7-8	01-0000-0-5472-689-1240-4200-000-071	1,805
Foothill Ranch Middle School	01-0000-0-4300-710-1240-4200-000-071	1,000
Foothill Ranch Middle School	01-0000-0-5742-710-1240-4200-000-071	1,805
Martin Luther King Jr., Technology Academy	01-0000-0-5xxx-730-1240-4200-000-071	2,805
Norwood Junior High School	01-0000-0-5xxx-780-1240-4200-000-071	2,805
Rio Linda Prep Academy	01-0000-0-5xxx-714-1240-4200-000-071	2,805
Rio Tierra Junior High School	01-0000-0-5xxx-750-1240-4200-000-071	2,805
Pacific High School	01-0000-0-5742-935-1240-4200-000-071	562
Vista Nueva Careers & Tech. High School	01-0000-0-5742-945-1240-4200-000-071	562
Creative Connection 7-12	01-0000-0-4300-955-1240-4200-000-071	5,610
Eastside Charter	01-0000-0-5xxx-958-1240-4200-000-071	2,805
Frontier Charter	01-0000-0-5xxx-960-1240-4200-000-071	2,805
Regency Park Charter	01-0000-0-5xxx-986-1240-4200-000-071	2,805
Smythe Charter 7-8	01-0000-0-5xxx-995-1240-4200-000-071	2,805
Westside Charter	01-0000-0-5xxx-998-1240-4200-000-071	2,805
<b>Foothill HS</b>		
Athletic Safety Supplies	01-0000-0-4300-910-1240-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-910-1240-4200-000-071	58,860
<b>Grant HS</b>		
Athletic Safety Supplies	01-0000-0-4300-920-1240-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-920-1240-4200-000-071	58,860
<b>Highlands HS</b>		
Athletic Safety Supplies	01-0000-0-4300-930-1240-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-930-1240-4200-000-071	58,860
<b>Rio Linda HS</b>		
Athletic Safety Supplies	01-0000-0-4x00-940-1240-4200-000-071	\$16,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-940-1240-4200-000-071	53,860
<b>TOTAL</b>		<b>\$336,859</b>

**Total Budget: \$336,859**

**\$336,859 of the above budget is also reflected in the school site budgets.**

## BOARD OF TRUSTEES

The Board of Trustees is composed of seven community members, elected by the voters of each Trustee Area to serve a four year term. The Board believes its primary responsibility is to act in the best interest of every student. Major responsibilities of the Board include: setting direction for the District, establishing academic expectation, developing an organizational structure, overseeing the development and adoption of policies, and establishing budget priorities and adoption. The Board members are expected to govern responsibly and to hold themselves to the highest standards of ethical conduct.

STAFF	FTE	SALARIES	BENEFITS
Board of Trustees	7.00	\$63,000	\$28,750
Executive Assistant Senior	1.00	117,545	51,948
Subtotal FTE, Salaries & Benefits	8.00		\$261,243

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-43xx-010-0000-7110-000-652	\$1,623
<b>Travel &amp; Conference</b>		
Stacey Bastian	01-0000-0-5200-011-0000-7110-000-652	\$2,300
Rebecca Sandoval	01-0000-0-5200-012-0000-7110-000-652	2,300
Linda Fowler	01-0000-0-5200-013-0000-7110-000-652	2,300
Michael Baker	01-0000-0-5200-014-0000-7110-000-652	2,300
Basim Elkarra	01-0000-0-5200-015-0000-7110-000-652	2,300
Michelle Rivas	01-0000-0-5200-016-0000-7110-000-652	2,300
Christine Jefferson	01-0000-0-5200-017-0000-7110-000-652	2,300
Mileage	01-0000-0-5230-010-0000-7110-000-652	200
Dues & Memberships	01-0000-0-5300-010-0000-7110-000-652	29,595
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7110-000-652	150
Other Services	01-0000-0-5800-010-0000-7110-000-652	17,895
Catering	01-0000-0-5825-010-0000-7110-000-652	10,702
Postage	01-0000-0-5920-010-0000-7110-000-652	25
Wireless Services	01-0000-0-5935-010-0000-7110-000-652	5,712
<b>TOTAL</b>		<b>\$82,002</b>

**Total Budget:**

**\$343,245**

# CALIFORNIA NEWCOMER EDUCATION AND WELL-BEING GRANT

**JISEL VILLEGAS, Ph.D.**  
Director

The California Newcomer Education and Well-Being (CalNEW) grant provides funding to school districts with a large number of eligible students to improve their well-being, English-language proficiency, and academic performance. This funding is intended to assist school districts in planning, designing, and implementing supplementary instructional and social adjustment support services. The CalNEW project aims to address the needs of eligible students by fostering collaborative relationships between participating school districts, community based organizations, and service providers.

Students are provided with both academic and social emotional support that will enhance their opportunity to succeed in our schools and community. School staff are also provided with professional development that guides them to work more effectively with our newcomer students.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Family & Community Liaison	1.50	\$77,200	\$33,501
Program Development	0.50	43,030	25,064
Subtotal FTE, Salaries & Benefits	2.00		\$178,795

Category	Budget Code	2023-24 Budget
Certificated Salaries - Salaries	01-7814-2-1x03-100-xxx0-xxx0-000-780	\$11,520
Classified Salaries - Students	01-7814-2-2201-100-0000-2495-000-780	1,680
Variable Benefits	01-7814-2-3xxx-100-xxx0-xxxx-000-780	3,165
Materials & Supplies	01-7814-2-43xx-100-xxx0-xxxx-000-780	27,765
Subagreements for Services	01-7814-2-5100-100-1240-1000-000-780	60,000
Travel & Conferences	01-7814-2-5200-100-9538-2100-000-780	2,000
Mileage	01-7814-2-5230-100-0000-2100-000-780	1,000
Other Services	01-7814-2-5800-100-xxxx-xxxx-000-780	115,500
Direct Support/Indirect Cost @ 6.18%	01-7814-2-7310-100-0000-7210-000-780	21,100
<b>TOTAL</b>		<b>\$243,730</b>

**Allocated Revenue: \$422,525**

**Total Budget: \$422,525  
(Restricted)**

# CALIFORNIA PARTNERSHIP ACADEMIES

**CAROL YOUNG**  
Director

California Partnership Academies (CPA) operate as a "school within a school". Components include rigorous academics with a career focus, a team of teachers and active business involvement. CPAs exemplify the career academy model for preparing high school students to succeed in both college and careers. Funds are used to individualize both instruction and support for students participating in the program and expand occupational understanding through field trips, simulated work environments, student internships and job shadowing. Twin Rivers Unified School District receives funding to support two academies - the Grant Criminal Justice Magnet Academy and GEO: Grant Environmental Science and Design Academy.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Academy Planning - Criminal Justice	0.20	\$15,302	\$5,679
Subtotal FTE, Salaries & Benefits	0.20		\$20,981

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-7220-4-110x-920-3800-1000-000-7xx	\$32,161
Variable Benefits	01-7220-4-3xx1-920-3800-1000-000-7xx	9,348
Materials & Supplies	01-7220-4-43x0-920-3800-1000-000-7xx	32,963
Travel & Conference	01-7220-4-5200-920-3800-10x0-000-7xx	6,234
Other Services	01-7220-4-5800-920-3800-1000-000-708	7,900
Field Trips	01-7220-4-5865-920-3800-1000-000-7xx	63,466
Licensing Software	01-7220-4-5882-920-3800-1000-000-757	500
Direct Support / Indirect Costs @ 6.18%	01-7220-x-7310-920-3800-7210-000-7xx	10,725
<b>TOTAL</b>		<b>\$163,297</b>

**Allocated Revenue: \$162,000**  
**Unearned Revenue: 22,278**  
**Total Revenue: \$184,278**

**Total Budget: \$184,278**  
**(Restricted)**

**\$184,278 of the above budget is also reflected in the school site budgets.**

## CALIFORNIA PARTNERSHIP ACADEMY GRANT - PROP 70

**CAROL YOUNG**  
Director

California Partnership Academies (CPA) operate as a "school within a school". Components include rigorous academics with a career focus, a team of teachers and active business involvement. CPAs exemplify the career academy model for preparing high school students to succeed in both college and careers. Funds are used to individualize both instruction and support for students participating in the program and expand occupational understanding through field trips, simulated work environments, student internships and job shadowing. Twin Rivers Unified School District receives funding to support a Sports/Health Academy at Grant High School and an AgriScience Academy at Rio Linda High School.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Sports Academy Planning	0.20	\$14,902	\$5,588
Subtotal FTE, Salaries & Benefits	0.20		\$20,490

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-6385-4-1103-920-3800-1000-000-463	\$5,160
Certificated Salaries - Substitutes	01-6385-4-1104-920-3800-1000-000-463	4,500
Variable Benefits	01-6385-4-3xx1-920-3800-1000-000-463	2,143
Materials & Supplies	01-6385-4-4xx0-9x0-3800-1000-000-46x	54,445
Travel & Conference	01-6385-4-5200-9x0-3800-10x0-000-46x	23,393
Other Services	01-6385-4-5800-920-3800-1000-000-463	8,050
Field Trips	01-6385-4-5865-9x0-3800-1000-000-46x	13,200
Direct Support / Indirect Costs @ 6.18%	01-6385-4-7310-9x0-3800-7210-000-46x	8,119
<b>TOTAL</b>		<b>\$119,010</b>

**Allocated Revenue: \$139,500**

**Total Budget: \$139,500  
(Restricted)**

**\$139,500 of the above budget is also reflected in the school site budgets.**



## CAREER TECHNICAL EDUCATION INCENTIVE GRANT

**CAROL YOUNG**  
Director

The California Career Technical Education Incentive Grant (CTEIG) program is a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten through grade twelve, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school local control funding formula (LCFF). These programs offer high quality curriculum and instruction aligned with the California CTE Model Curriculum Standards, provide pupils with quality career exploration and guidance, provide pupil support services, including counseling and leadership development, provide for system alignment, coherence, and articulation, form ongoing and structural industry and labor partnerships, provide opportunities for pupils to participate in after school, extended day, and out-of-school internships, competitions, and other work-based learning opportunities, reflect regional or local labor market demands and focus on current or emerging high-skill, high-wage, or high-demand occupations and leads to an industry-recognized credential or certificate, or appropriate postsecondary training or employment.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	0.40	\$39,913	\$14,690
Counselor	1.00	86,874	30,734
Subtotal FTE, Salaries & Benefits	1.40		\$172,211

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-6387-3-1103-930-3800-1000-xxx-765	\$2,400
Certificated Salaries - Substitutes	01-6387-3-1104-930-3800-1000-xxx-765	4,000
Variable Benefits	01-6387-3-3xx1-930-3800-1000-xxx-765	1,418
Materials and Supplies	01-6387-3-4x00-930-3800-1000-xxx-765	84,248
Other Services	01-6387-3-5800-930-3800-10x0-xxx-765	16,691
Direct Support/Indirect Cost @ 6.18 %	01-6387-3-7310-200-3800-7210-000-765	17,364
<b>TOTAL</b>		<b>\$126,121</b>

**Unearned Revenue: \$298,332**

**Total Budget: \$298,332  
(Restricted)**

**\$108,757 of the above budget is also reflected in the school site budgets.**

## CAREER TECHNICAL EDUCATION PROGRAM (FORMERLY KNOWN AS ROP)

**CAROL YOUNG**  
Director

Career Technical Education program, formerly the Regional Occupational Program (ROP) prepares students, 16 years of age or older, for employment, apprenticeship and post-secondary education through quality Career Technical Education (CTE) classes that emphasize hands-on, real world experiences. Students gain entry-level employment skills that prepare them for the competitive job market. District courses are available in Agriculture and Natural Resources; Arts, Media and Entertainment; Building and Construction Trades; Business and Finance; Education, Child Development and Family Services; Energy, Environment and Utilities; Engineering and Architecture; Health Science and Medical Technology; Hospitality, Tourism and Recreation; Information and Communication Technologies; Marketing, Sales and Service; Public Services; and Transportation.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-0029-1x0x-xx0-3800-xxx0-xxx-781	\$19,680
Certificated Variable Benefits	01-0029-3xx1-xx0-3800-xxx0-xxx-781	4,367
Materials & Supplies	01-0029-4xx0-xx0-3800-1000-xxx-781	133,412
Travel & Conference	01-0029-5200-xx0-3800-1040-xxx-781	8,705
Field Trip	01-0029-5865-750-3800-1000-413-781	12,581
Licensing Software	01-0029-5882-200-3800-1000-xxx-781	5,146
Building Improvements	01-0029-6200-910-3800-8500-733-781	125,000
<b>TOTAL</b>		<b>\$308,891</b>

**Carryover: \$308,891**

**Total Budget: \$308,891**  
**(Locally Restricted)**

**\$160,252 of the above budget is also reflected in the school site budgets.**

# COMMUNICATIONS

**ZENOBI A GERALD**  
Director

The Communications Department is committed to increasing support and shared responsibility for student success by ensuring that all stakeholders have a clear understanding of the District's mission, goals, policies and major initiatives. Through effective internal and external communication, we aspire to develop a culture of communication in which the District is the first source of information for parents, students, staff and the community. Responsibilities include: maximizing awareness and support of the District's strategic goals and programs, developing and maintaining a proactive media relations program, public relations counsel and training, key message development, crisis communication, community relations and engagement, marketing and promotion, social media, publications and web content/development. The Communications Department is also responsible for student and staff recognition programs including: Classified Employee of the Year, Teacher of the Year, Employee Recognition and the Retirement Recognition.

STAFF	FTE	SALARIES	BENEFITS
Director, Communications	1.00	\$167,452	\$69,826
District Webmaster	1.00	103,056	46,626
Administrative Secretary	1.00	79,966	38,694
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>3.00</b>		<b>\$505,620</b>

Category	Budget Code	2023-24 Budget
Classified Variable Salaries	01-0000-0-2x01-040-0000-7180-000-604	\$4,774
Classified Variable Benefits	01-0000-0-3xx2-040-0000-7180-000-604	1,076
Books Other Than Textbooks	01-0000-0-4200-040-0000-7180-000-604	200
Materials & Supplies	01-0000-0-4300-040-0000-7180-000-604	3,000
Computer Software & Supplies	01-0000-0-4310-040-0000-7180-000-604	2,000
Materials & Supplies - Meetings	01-0000-0-4325-040-0000-7180-000-604	50
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-040-0000-7180-000-604	2,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-040-0000-7180-000-604	3,455
Travel & Conference	01-0000-0-5200-040-0000-7180-000-604	1,800
Mileage	01-0000-0-5230-040-0000-7180-000-604	2,500
Dues & Memberships	01-0000-0-5300-040-0000-7180-000-604	600
Rentals/Leases/Repairs	01-0000-0-5600-040-0000-7180-000-604	8,000
Interprogram Charges/Postage	01-0000-0-5715-040-0000-7180-000-604	2,000
Interprogram Charges/Printing	01-0000-0-5725-040-0000-7180-000-604	1,324
Other Services	01-0000-0-5800-040-0000-7180-000-604	18,500
Licensing Software	01-0000-0-5882-040-0000-7180-000-604	2,000
Postage	01-0000-0-5920-040-0000-7180-000-604	816
Cellular Services/Wireless Services	01-0000-0-593x-040-0000-7180-000-604	1,700
<b>Employee Recognition &amp; District Events</b>	<b>01-0000-0-xxxx-040-9545-7180-000-604</b>	<b>\$96,790</b>
<b>TOTAL</b>		<b>\$152,585</b>

**Total Budget:**

**\$658,205**

# COMPREHENSIVE SUPPORT AND IMPROVEMENT (CSI)

**TRAVIS BURKE**  
Director

The Every Student Succeeds Act (ESSA) requires state educational agencies to determine which schools qualify for comprehensive support and improvement (CSI). Local educational agencies (LEAs) with schools that meet the criteria for CSI must partner with stakeholders to develop and implement a plan to address gaps in achievement and improve student outcomes. CSI funds will be utilized to conduct a root cause analysis at sites receiving funds to review local and external data. The areas to review will align with the District's LCAP goals and the metrics on the state dashboard. Sites will develop an intervention plan with actions to include in 2022-2023 Single Plan for Student Achievement (SPSA) in order to address resource inequities and needs identified in the needs assessment and root cause analysis processes. This plan shall include data tracking and reporting to determine the impact of the intervention programs. All actions will align with LCAP goals and following the processes for LCAP and SPSA development. The identified CSI schools will be monitored through the district dashboard as well as through a site summit presentation three times throughout the school year in addition to school planning and LCAP process. This summit process will identify and monitor goals, key performance indicators and benchmarks for each of the established goals. The actions utilized will be aligned to each of the identified goals.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-3182-4-110x-xxx-xxxx-xx00-000-371	\$147,000
Variable Benefits	01-3182-4-3xxx-xxx-xxxx-xx00-000-371	33,175
Materials/Supplies	01-3182-4-4x00-xxx-xxxx-1000-000-371	101,474
Computer Software & Supplies	01-3182-4-4310-71x-1110-1000-000-371	21,030
Computer Supplies \$500-\$4,999	01-3182-4-4400-935-3200-1000-000-371	20,000
Subagreements for Services	01-3182-4-5100-090-1695-1000-000-371	461,730
Other Services	01-3182-4-5x00-xxx-xxxx-1000-000-371	408,256
Licensing Software	01-3182-4-5882-710-1110-1000-000-371	10,000
Direct Support/Indirect Cost @ 6.18%	01-3182-4-7310-090-0000-7210-000-371	45,790
<b>TOTAL</b>		<b>\$1,248,455</b>

**Allocated Revenue: \$1,248,455**

**Total Budget:**

**\$1,248,455  
(Restricted)**

**\$691,500 of the above budget is also reflected in the school site budgets.**

## CUSTODIAL SERVICES

**MARK STORACE**  
Executive Director

The Custodial Services Department is committed to providing safe, sanitary and welcoming learning environment for our students, staff and community. Custodial Services' responsibilities include general cleaning, disinfecting, floor care and facilities use.

STAFF	FTE	SALARIES	BENEFITS
Director, Maintenance & Operations	0.50	\$71,770	\$31,897
Manager, Custodial Services	1.50	165,539	94,105
Supervisor Custodial Services	1.00	85,157	46,101
Administrative Clerk Senior	1.00	56,562	30,099
Head Custodian III	1.00	59,197	31,067
Head Custodian I	1.00	64,397	42,172
Custodian	4.25	200,855	129,850
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>10.25</b>		<b>\$1,108,768</b>

Category	Budget Code	2023-24 Budget
Classified Support - Overtime	01-0000-0-2201-xxx-0000-8200-000-629	\$320,329
Classified Support - Substitutes	01-0000-0-2204-xxx-0000-8200-000-629	156,697
Other Support- Overtime	01-0000-0-2901-xxx-0000-8200-000-629	196,000
Classified Variable Benefits	01-0000-0-3xxx-xxx-0000-8200-000-629	244,148
Custodial Supplies	01-0000-0-4300-xxx-0000-8200-000-629	470,438
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-xxx-0000-8200-000-629	85,500
Travel & Conference	01-0000-0-5200-xxx-0000-8200-000-629	3,000
Mileage	01-0000-0-5230-xxx-0000-8200-000-629	500
Rentals/Leases/Repairs	01-0000-0-5600-xxx-0000-8200-000-629	13,000
Transportation Direct Charges/Fuel	01-0000-0-5711-xxx-0000-8200-000-629	1,000
Interprogram Charges/Printing	01-0000-0-5725-xxx-0000-8200-000-629	750
Transportation Direct Charges/Repairs	01-0000-0-5743-xxx-0000-8200-000-629	2,000
Other Services	01-0000-0-5800-xxx-0000-8200-000-629	4,000
Catering	01-0000-0-5825-xxx-0000-8200-000-629	500
Licensing Software	01-0000-0-5882-xxx-0000-8200-000-629	96
Cellular Services/Wireless Services	01-0000-0-59xx-xxx-0000-8200-000-629	7,379
Capital Outlay	01-0000-0-6400-xxx-0000-8200-000-629	10,000
<b>Subtotal</b>		<b>\$1,515,337</b>
Interprogram Credits/Custodial	01-0000-0-5750-xxx-0000-8200-000-629	(\$3,330)
<b>TOTAL</b>		<b>\$1,512,007</b>

**Total Budget: \$2,620,775**

## DISTRICT FUNDED NEEDS

STAFF	FTE	SALARIES	BENEFITS
None			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Districtwide Supplies & Equipment	01-0000-0-xxxx-xx0-0000-7x00-620-666	\$4,772,600
Business Office Admin.	01-0000-0-5882-020-0000-7200-625-666	29,435
District Audit	01-0000-0-5800-020-0000-7190-642-666	70,000
SCOE Data Processing Services	01-0000-0-5800-000-0000-7700-644-666	195,000
Unused School Site Fees	01-0000-0-5800-000-0000-7200-652-666	463,053
Building CAM	01-0000-0-5800-000-0000-8200-659-666	177,327
Teacher Split Site - Mileage	01-0000-0-5230-000-1110-1000-689-666	3,000
Bond Fees	01-0000-0-5800-000-0000-7200-694-666	16,500
Small School Offset	01-0000-0-5728-000-0000-7200-000-666	(3,540,407)
<b>TOTAL</b>		<b>\$2,186,508</b>

**Total Budget:**

**\$2,186,508**

## EARLY LITERACY SUPPORT BLOCK GRANT

**TRAVIS BURKE**  
Director

The Early Literacy Support Block Grant was received to support Northwood Elementary. The goal of the Early Literacy Support Block Grant is to develop and implement literacy instruction and support programs, particularly focused on literacy in early grades (TK/K-3), ultimately resulting in improved student outcomes.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Support Teacher	0.50	\$57,727	\$20,373
Subtotal FTE, Salaries & Benefits	0.50		\$78,100

Category	Budget Code	2023-24 Budget
Certificated Salaries - Salaries	01-7818-0-1103-654-1xxx-1000-000-779	\$42,577
Classified Salaries	01-7818-0-2105-654-1xxx-1000-000-779	37,295
Variable Benefits	01-7818-0-3xxx-654-1xxx-1000-000-779	22,971
Materials & Supplies	01-7818-0-4x00-654-xxxx-xxxx-000-779	94,447
Other Services	01-7818-0-5xxx-654-xxxx-xxxx-000-779	85,150
Direct Support/Indirect Cost @ 6.18%	01-7818-0-7310-654-0000-7210-000-779	20,418
<b>TOTAL</b>		<b>\$302,858</b>

**Unearned Revenue: \$380,958**

**Total Budget: \$380,958**  
**(Restricted)**

**\$380,958 of the above budget is also reflected in the school site budgets.**



## EDUCATION PROTECTION ACCOUNT

**KATE INGERSOLL**  
Executive Director

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by voters on November 6, 2012, temporarily increased the State's sales tax for all taxpayers until June 30, 2017, and the personal income tax rates for upper-income taxpayers until June 30, 2019. Proposition 55, approved by voters on November 8, 2016, extends personal income tax increases until June 30, 2029. The revenues generated from Proposition 30 and 55 are deposited into a State account called the Education Protection Account (EPA). The EPA funding is reduced from the Local Control Funding entitlementment. The Board of Trustees approved for these funds to be used for instructional salaries and benefits.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-1400-0-1106-333-1110-1000-000-468	\$66,804,440
Variable Benefits	01-1400-0-3xx1-333-1110-1000-000-468	22,163,046
<b>TOTAL</b>		<b>\$88,967,486</b>

**Allocated Revenue: \$88,967,486**

**Total Budget: \$88,967,486  
(Restricted)**

# EDUCATOR EFFECTIVENESS BLOCK GRANT

**KIRSTI SCHROEDER**  
Director

The Educator Effectiveness Block Grant provides one-time funding that can be spent over five years through June 30, 2026, to County Offices of Education, school districts, charter schools, and state special schools to provide professional learning for teachers, administrators, paraprofessionals, and classified staff who interact with pupils to promote educator equity, quality, and effectiveness. Twin Rivers Unified School District will use these funds to enhance professional development for staff by engaging in programs that lead to effective, standards aligned instruction, practices that reengage pupils and lead to accelerated learning and to create a positive school climate.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Variable Salaries	01-6266-0-1103-141-1695-1000-20x-490	\$265,954
Variable Benefits	01-6266-0-3xx1-141-1695-1000-20x-490	58,980
Books Other Than Textbooks	01-6266-0-4200-141-1695-1000-202-490	22,000
Materials & Supplies	01-6266-0-4300-141-1695-1000-201-490	8,140
Other Services	01-6266-0-5xxx-141-1695-1000-2xx-490	1,145,926
Direct Support / Indirect Cost @ 6.18%	01-6266-0-7310-141-0000-7210-000-490	50,967
<b>TOTAL</b>		<b>\$1,551,967</b>

**Carryover: \$1,551,967**

**Total Budget:**

**\$1,551,967  
(Restricted)**

## ESSER III - AMERICAN RESCUE PLAN (ARP) ACT

**RYAN DIGIULIO**  
Chief Business Official  
**KATE INGERSOLL**  
Executive Director

The U.S. Congress passed the American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. An LEA may use up to 80% of ESSER III funds (Resource Code 3213) for the broad range of activities listed in section 18003(d) of the CARES Act, section 313(d) of the CRRSA Act, and section 2001(e) of the ARP Act. Twin Rivers Unified School District will use this funding to continue to ensure the health and safety of its staff and students on its sites by purchasing additional cleaning supplies, reconfiguring classrooms and office spaces as needed, facility projects for social distancing, HVAC upgrades, health and safety staffing, and investing in additional technology such as computers and software.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Capital Project Assistant II	1.00	66,622	\$33,790
IT User Support Analyst	1.00	84,325	40,295
IT User Support Technician Sr.	2.00	151,394	76,005
IT User Support Technician	1.00	59,197	36,567
Systems Administrator	1.00	119,474	62,400
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>6.00</b>		<b>\$730,069</b>

Category	Budget Code	2023-24 Budget
Classified Variable Salaries	01-3213-0-2x00-070-0000-8300-000-372	\$2,091,462
Certificated/Classified Variable Benefits	01-3213-0-3xx2-070-0000-8300-000-372	1,018,407
Materials & Supplies	01-3213-0-4x00-xxx-xxx0-xx00-xxx-372	550,000
Other Services	01-3213-0-5800-0x0-0000-xxx0-286-372	700,000
Capital Outlay	01-3213-0-6x00-xxx-xxxx-xx00-xxx-372	13,429,524
<b>TOTAL</b>		<b>\$17,789,393</b>

**Unearned Revenue: \$18,519,462**

**Total Budget:**

**\$18,519,462  
(Restricted)**

## ESSER III - AMERICAN RESCUE PLAN (ARP) ACT: LEARNING LOSS

**RYAN DIGIULIO**  
Chief Business Official  
**KATE INGERSOLL**  
Executive Director

The U.S. Congress passed the American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. Section 2001(e)(1) of the ARP Act requires an LEA to reserve not less than 20 percent of its ESSER III allocation (Resource Code 3214) to address the academic impact of lost instructional time through the implementation of evidence-based interventions. Twin Rivers Unified School District will use this funding to address the impacts of lost instructional time by hiring additional staff such as counselors, Student Support Teachers, ELA Instructional Coaches and Behavior Analysts. The district will also use this funding for contracted services such as adding a social-emotional learning focused physical education curriculum to support staff and students.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Vice Principal - High School	0.50	\$72,764	\$25,726
Teacher	13.80	1,425,506	475,786
TOSA Second Special Ed	1.00	76,634	28,417
RSP	4.00	394,228	133,510
Student Learning Coach - EL	2.00	143,980	54,733
Intervention Specialist - MTSS	11.00	864,421	317,442
Counselor	2.00	192,412	65,691
Language/Speech/Hearing Specialist	1.00	80,311	29,249
Program Specialist	0.50	62,572	19,698
Behavior Analyst	4.00	441,789	199,555
Family & Community Liaison	4.00	202,406	79,965
Admin Clerk School Site	0.38	15,198	1,478
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>44.18</b>		<b>\$5,403,471</b>

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-3214-0-110x-0x0-1xxx-1000-286-378	\$833,362
Classified Support - Extra Duty	01-3214-0-2201-089-0000-2495-286-378	7,500
Certificated/Classified Variable Benefits	01-3214-0-3xxx-xxx-xxxx-xxxx-286-378	187,528
Books Other Than Textbooks	01-3214-0-4200-141-1695-1000-286-378	50,000
Materials & Supplies	01-3214-0-4300-000-1110-1000-286-378	58,365
Computer Supplies	01-3214-0-4x10-180-1110-1000-286-378	1,779,063
Travel & Conference	01-3214-0-5200-090-1695-1000-286-378	25,000
Other Services	01-3214-0-5800-xxx-1xxx-xx00-286-378	3,466,077
Licensing Software	01-3214-0-5882-090-0000-2100-286-378	324,325
Wireless Services	01-3214-0-5935-180-1110-1000-286-378	400,000
<b>TOTAL</b>		<b>\$7,131,220</b>

**Unearned Revenue: \$12,534,691**

**Total Budget: \$12,534,691  
(Restricted)**

**\$1,212,484 of the above budget is also reflected in the school site budgets.**

## ETHNIC STUDIES BLOCK GRANT

**KIRSTI SCHROEDER**  
Director

This funding will be used to provide curriculum and instructional resources, professional development, and other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the ethnic studies model curriculum adopted pursuant to Section 51226.7 of the Education Code as a guide.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-7811-0-1103-141-1110-1000-000-782	\$112,054
Variable Benefits	01-7811-0-3xx1-141-1110-1000-000-782	24,849
Other Services	01-7811-0-5800-141-1110-1000-000-782	25,000
Direct Support / Indirect Cost @ 6.18 %	01-7811-0-7310-xxx-0000-7210-000-782	10,006
<b>TOTAL</b>		<b>\$171,909</b>

**Carryover: \$171,909**

**Total Budget:**

**\$171,909**  
**(Restricted)**

# EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER III STATE RESERVE, EMERGENCY NEEDS

**RYAN DIGIULIO**  
Chief Business Official

**LORI GRACE**  
Associate Superintendent

The Expanded Learning Opportunity Grant: ESSER III State Reserve, Emergency Needs provides one-time funds to LEAs that implement a learning recovery program that includes supplemental instruction, support for social and emotional well-being, and to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups, as defined in *Education Code* Section 43522, who have faced adverse learning and social-emotional circumstances.

Twin Rivers Unified School District will utilize these funds to accelerate progress to close learning gaps, integrate pupil supports, provide support for credit deficient students, provide additional academic services, and professional development for District staff.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Equity, Diversity & Inclusion	1.00	\$172,124	\$50,024
Equity & Community Coordinator	1.00	147,069	44,354
Administrative Secretary	1.00	67,205	35,759
Subtotal FTE, Salaries & Benefits	3.00		\$516,535

Category	Budget Code	2023-24 Budget
Classified Support - Salaries	01-3218-0-2401-089-0000-2100-286-363	\$5,000
Classified Variable Benefits	01-3218-0-3xx2-089-0000-2100-286-363	1,815
Other Services	01-3218-0-5800-080-1110-1000-286-363	83,386
<b>TOTAL</b>		<b>\$90,201</b>

**Unearned Revenue: \$606,736**

**Total Budget:**

**\$606,736  
(Restricted)**

## EXPANDED LEARNING OPPORTUNITY GRANT

**RYAN DIGIULIO**  
Chief Business Official

**LORI GRACE**  
Associate Superintendent

The Expanded Learning Opportunity Grant provides one-time funds to LEAs that implement a learning recovery program that includes supplemental instruction, support for social and emotional well-being, and to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups, as defined in *Education Code* Section 43522, who have faced adverse learning and social-emotional circumstances. Funds can be spent to accelerate progress to close learning gaps.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Capital Outlay	01-7425-0-6400-160-0000-8500-556-736	\$500,000
<b>TOTAL</b>		<b>\$500,000</b>

**Carryover: \$500,000**

**Total Budget: \$500,000  
(Restricted)**



## EXPANDED LEARNING OPPORTUNITY PROGRAM

**TRAVIS BURKE**  
Director

The Expanded Learning Opportunities Program (ELO-P) provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. This funding is meant specifically for before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. The expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Consultant	3.00	\$305,313	\$148,200
Program Development Specialist	13.00	1,064,138	505,260
Nurse	1.00	93,536	32,241
Accounting Clerk Senior	1.00	59,030	31,006
Administrative Clerk Senior	3.00	153,702	84,427
Subtotal FTE, Salaries & Benefits	21.00		\$2,476,853

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-2600-4-1x0x-xxx-xxx0-xxx-260	\$419,547
Classified Salaries	01-2600-4-2x0x-xxx-xxxx-xx00-xxx-260	373,838
Variable Benefits	01-2600-4-3xxx-xxx-xxxx-xxx0-xxx-260	229,202
Materials & Supplies	01-2600-4-4xxx-xxx-xxx0-xxx-260	7,830,178
Travel & Conference	01-2600-4-5200-xxx-xxx0-xx00-000-260	51,400
Mileage	01-2600-4-5230-090-0000-2100-000-260	6,000
Dues & Membership	01-2600-4-5300-xxx-xxx0-xx00-000-260	13,250
Interprogram Charges/Printing	01-2600-4-5725-090-1110-1000-000-260	8,000
Transportation	01-2600-4-5742-090-1110-1000-000-260	30,000
Food Services	01-2600-4-5753-170-0000-3700-000-260	40,000
Subagreements for Services	01-2600-4-5100-xxx-1xxx-xx00-xxx-260	13,912,162
Other Services	01-2600-4-5xxx-xxx-xxxx-xx00-xxx-260	2,204,583
Direct Support / Indirect Cost @ 6.18 %	01-2600-4-7310-xxx-0000-7210-000-260	845,600
<b>TOTAL</b>		<b>\$25,963,760</b>

**Allocated Revenue: \$28,440,613**

**Total Budget:**

**\$28,440,613**  
**(Restricted)**

**\$ 2,109,050 of the above budget is also reflected in the school site budgets.**

## FACILITIES, CONSTRUCTION & ENGINEERING

**TBD**  
**Director**

The Facilities Department is responsible for master planning the District facility need up to ten years into the future, overseeing the Facility Use program by outside organizations including joint use partnerships with Park and Recreation Districts, building and modernizing schools as needed, remodeling facilities to accommodate programming changes in curriculum and movement of temporary portable classrooms to and from sites as needed.

STAFF	FTE	SALARIES	BENEFITS
Director, Construction/Engineering/Facilities	1.00	\$156,087	\$72,148
Director, Construction and Planning	0.75	125,864	54,179
Director, Planning and Efficiency	0.75	119,407	61,498
Project Manager	1.00	101,035	48,184
Capital Project Assistant I	1.00	64,898	26,642
Subtotal FTE, Salaries & Benefits	4.50		\$829,942

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-4300-160-0000-7200-000-616	\$1,200
Travel & Conference	01-0000-0-5200-160-0000-7200-000-616	500
Other Services	01-0000-0-5800-160-0000-7200-000-616	60,000
Advertisement	01-0000-0-5810-160-0000-7200-000-616	4,000
Licensing Software	01-0000-0-5882-160-0000-7700-000-616	38,000
Cellular Services	01-0000-0-5930-160-0000-7200-000-616	840
<b>TOTAL</b>		<b>\$104,540</b>

**Total Budget: \$934,482**

## FISCAL SERVICES

**KATE INGERSOLL**  
Executive Director

Fiscal Services is responsible for maintaining the fiscal solvency of the district by developing the budget, monitoring and reporting the budget and expenditures for all schools, departments, programs and funds of Twin Rivers Unified School District. Fiscal Services includes accounts payable, accounts receivable, payroll, employee benefits, budgeting, financial reporting, Associated Student Body and attendance reporting.

STAFF	FTE	SALARIES	BENEFITS
Executive Director, Fiscal Services	1.00	\$212,720	\$93,391
Director, Budgetary Accounting	1.00	154,481	65,513
Director, Payroll & Benefits	1.00	162,304	68,255
Manager, Accounts Payable	1.00	125,903	61,065
Supervisor, Payroll & Benefits	1.00	89,417	50,865
Budget Analyst, Senior	3.00	331,228	161,499
Accounting Analyst-Student Accounts	1.00	95,477	53,587
Budget Analyst*	0.60	49,390	23,735
Budget Technician	5.00	352,792	177,948
Administrative Assistant II	1.00	96,034	44,600
Administrative Secretary	1.00	77,331	37,727
Financial Accountant	1.00	80,517	38,897
Accounting Technician	7.00	475,541	236,181
Attendance Accounting Analyst	1.00	99,918	51,522
Attendance Data Technician	1.75	130,614	66,621
Benefit Plans Technician	2.00	147,136	74,426
Payroll & Benefits Plans Analyst	2.00	184,243	110,261
Payroll Assistant	1.00	58,397	30,773
Payroll Technician, Senior	0.75	61,146	24,323
Payroll Technician	5.00	326,758	181,331
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>38.10</b>		<b>\$4,963,867</b>

Category	Budget Code	2023-24 Budget
Classified Variable Salaries	01-0000-0-2703-020-0000-7310-000-602	\$3,000
Variable Benefits	01-0000-0-3xx2-020-0000-7310-000-602	107
Materials & Supplies	01-0000-0-4300-020-0000-7300-000-602	25,343
Computer Software & Supplies	01-0000-0-4310-020-0000-7300-000-602	2,000
Materials & Supplies - Meetings	01-0000-0-4325-020-0000-7300-000-602	1,000
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-020-0000-7300-000-602	2,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-020-0000-7300-000-602	2,000
Travel & Conference	01-0000-0-5200-020-0000-7300-000-602	6,000
Mileage	01-0000-0-5230-020-0000-7300-000-602	300
Dues & Memberships	01-0000-0-5300-020-0000-7300-000-602	5,250
Rentals/Leases/Repairs	01-0000-0-5600-020-0000-7300-000-602	15,000
Transportation Direct Charges/Fuel	01-0000-0-5711-020-0000-7300-000-602	500
Interprogram Charges/Printing	01-0000-0-5725-020-0000-7300-000-602	5,500
Transportation Direct Charges/Repairs	01-0000-0-5743-020-0000-7300-000-602	500
Other Services	01-0000-0-5800-020-0000-7300-000-602	100,000
Licensing Software	01-0000-0-5882-020-0000-7300-000-602	20,000
Postage	01-0000-0-5920-020-0000-7300-000-602	4,000
Wireless Services	01-0000-0-5935-020-0000-7300-000-602	500
Short Term Independent Study	01-0730-0-xxxx-020-3300-1000-000-602	\$90,000
<b>TOTAL</b>		<b>\$283,000</b>

\*includes Supplemental/Concentration funding

**Total Budget:**

**\$5,246,867**

## GENERAL SERVICES

**MARK STORACE**  
Executive Director

General Services is dedicated to supporting quality education by providing exceptional service to the students, staff and community of Twin Rivers Unified School District. General Services includes the Facilities, Construction & Engineering, Maintenance & Grounds and Operations.

STAFF	FTE	SALARIES	BENEFITS
Executive Director, General Services	1.00	\$178,307	\$93,881
Manager, General Services	1.00	118,776	46,430
Facility Services Specialist	1.00	71,439	54,007
Budget Analyst, Senior	1.00	96,088	53,811
Accounting Technician	1.00	61,197	31,801
Buyer	1.00	58,926	30,967
Subtotal FTE, Salaries & Benefits	6.00		\$895,630

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-43x0-067-0000-7200-000-667	\$10,600
Computer Software & Supplies	01-0000-0-4410-067-0000-7200-000-667	1,500
Travel & Conference	01-0000-0-5200-067-0000-7200-000-667	10,500
Rentals/Leases/Repairs	01-0000-0-5600-067-0000-7200-000-667	6,000
Interprogram Charges/Postage	01-0000-0-5715-067-0000-7200-000-667	100
Interprogram Charges/Printing	01-0000-0-5725-067-0000-7200-000-667	500
Other Services	01-0000-0-5800-067-0000-7200-000-667	30,840
Advertisement	01-0000-0-5810-067-0000-7200-000-667	3,000
Catering	01-0000-0-5825-067-0000-7200-000-667	6,000
Licensing Software	01-0000-0-5882-067-0000-7200-000-667	20,500
Postage	01-0000-0-5920-067-0000-7200-000-667	100
Cellular Services	01-0000-0-5930-067-0000-7200-000-667	1,680
Wireless Services	01-0000-0-5935-067-0000-7200-000-667	500
<b>TOTAL</b>		<b>\$91,820</b>

**Total Budget: \$987,450**

**\*Other Authorized Interfund: \$20,500**

## HUMAN RESOURCES

**GINA CARREÓN**  
Chief Human Resources Official

Human Resources/Labor Relations coordinates, supervises and monitors recruiting, advertising, screening, testing, interviewing, hiring, terminations, resignations and retirement of all District personnel. This division is responsible for negotiations and administration of collective bargaining agreements and interfaces with all departments and sites, certificated and classified employees, and union representatives for grievance resolution. Human Resources/Labor Relations is also responsible for personnel files and contracts, unemployment reports, employee verifications district-wide, reclassification of employees, affirmative action, Title IX, and complies with all appropriate personnel laws, rules and regulations.

STAFF	FTE	SALARIES	BENEFITS
Chief, Human Resources Official	1.00	\$273,199	\$64,628
Director, Human Resources	2.00	344,248	99,220
Director, Title IX and Compliance	1.00	185,894	60,582
Manager, Human Resources	4.00	475,467	208,280
Executive Assistant II	1.00	109,865	55,175
Project Manager	1.00	112,062	49,934
Administrative Assistant I	1.00	85,307	40,660
Human Resources Technician Sr.	2.00	157,626	75,283
Human Resources Technician	3.00	195,707	101,605
District Receptionist-Bilingual	1.00	55,099	35,062
Human Resources Assistant	1.00	62,899	23,178
Principal - Elementary	1.00	165,014	48,414
Deputy Principal - HS	1.00	168,481	49,198
Vice Principal - Middle School	1.00	153,180	45,736
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>21.00</b>		<b>\$3,501,003</b>

Category	Budget Code	2023-24 Budget
Classified Support - Overtime	01-0000-0-2401-030-0000-7400-000-603	\$7,980
Classified Variable Benefits	01-0000-0-3xx2-030-0000-7400-000-603	1,231
Materials & Supplies	01-0000-0-4xxx-030-0000-7400-000-603	21,179
Travel & Conference	01-0000-0-52x0-030-0000-7400-000-603	2,000
Dues & Memberships	01-0000-0-5300-030-0000-7400-000-603	1,625
Rentals/Leases/Repairs	01-0000-0-5600-030-0000-7400-000-603	18,816
Interprogram Charges/Printing	01-0000-0-5725-030-0000-7400-000-603	472
Other Services	01-0000-0-5800-030-0000-7400-000-603	29,265
Catering	01-0000-0-5825-030-0000-7400-000-603	36,000
Legal Fees	01-0000-0-5880-030-0000-7400-000-603	34,500
Licensing Software	01-0000-0-5882-030-0000-7400-000-603	61,223
Communications	01-0000-0-5910-030-0000-7400-000-603	1,218
Postage	01-0000-0-5920-030-0000-7400-000-603	50
Wireless Services	01-0000-0-5935-030-0000-7400-000-603	2,469
CSEA Professional Growth Fund	01-0000-0-5800-030-9140-7400-000-603	20,000
Other Classified - Extra Duty	01-0000-0-2905-030-9220-7400-000-603	1,400
Classified Variable Benefits	01-0000-0-3xx2-030-9220-7400-000-603	330
Materials & Supplies	01-0000-0-4300-030-9220-8300-000-603	6,500
T.B. Testing/Testing/CPR Training	01-0000-0-5800-030-9220-xxx0-000-603	54,000
Communications	01-0000-0-5910-030-9220-7400-000-603	4,123
Travel & Conference (Negotiations)	01-0000-0-5200-030-9455-7120-000-603	1,800
Other Services (Negotiations)	01-0000-0-5800-030-9455-7120-000-603	2,500
Materials & Supplies (Recruiting)	01-0000-0-4300-030-9570-7400-000-603	1,735
Other Services (Recruiting)	01-0000-0-5800-030-9570-7400-000-603	5,000
Advertisement (Recruiting)	01-0000-0-5810-030-9570-7400-000-603	5,000
Catering (Recruiting)	01-0000-0-5825-030-9570-7400-000-603	305
Classified Support - Overtime	01-0000-0-2401-030-9538-2100-255-603	872
Classified Variable Benefits	01-0000-0-3902-030-9538-2100-255-603	218
Materials & Supplies	01-0000-0-4300-030-9538-2700-255-603	100
Materials & Supplies for Meetings	01-0000-0-4325-030-9538-2700-255-603	300
Other Services	01-0000-0-5800-030-9538-2700-255-603	1,500
LCAP		
Fingerprinting	01-0730-0-5870-030-9220-7400-000-603	\$54,500
Title IX Solutions	01-0730-0-58xx-030-0000-7400-000-603	\$379,062
<b>TOTAL</b>		<b>\$757,273</b>

**Total Budget:**

**\$4,258,276**

# INDEPENDENT LIVING PROGRAM

**RUDY PUENTE**  
Director

The Independent Living Program (ILP) provides youth, ages 16 years to 19 years old, personal development skills to make the transition from foster care to independent living. The program shall include an "Independent Life Skills" (ILS) class/workshop that provides instruction in basic life skills and assist the youth(s) in setting and obtaining realistic goals for their future. In addition, tutoring services will be provided to enhance students' educational outcomes and prepare them for post-secondary career and educational options. The program's curriculum shall focus on developing students' social skills, health awareness, finances, job/career development, and survival skills for independent living. Foster Youth students shall earn educational credit, if applicable, for the successful completion of the course. This program will also provide students opportunities to role play these activities when appropriate to better support students learning objectives to complete the transition from foster care to independent living.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor, Secondary	0.15	\$14,685	\$4,984
Subtotal FTE, Salaries & Benefits	0.15		\$19,669

Category	Budget Code	2023-24 Budget
Materials and Supplies	01-9372-0-4300-060-1110-1000-000-798	\$2,500
Travel & Conference	01-9372-0-5200-060-0000-3110-000-798	2,000
Mileage	01-9372-0-5230-060-0000-3110-000-798	500
Transportation	01-9372-0-5742-060-0000-3110-000-798	1,000
Other Services	01-9372-0-5800-060-1110-1000-000-798	21,420
Direct Support / Indirect Cost @ 6.18%	01-9372-0-7310-060-0000-7210-000-798	2,910
<b>TOTAL</b>		<b>\$30,330</b>

**Allocated Revenue: \$49,999**

**Total Budget: \$49,999  
(Restricted)**

## INFORMATION & EDUCATIONAL TECHNOLOGY SERVICES

**MARCI BERNARD**  
Chief Technology Officer

Information and Educational Technology Services provides devices and connectivity as well as network access/support to all TRUSD students and staff; database and application management; telephone and computer support; technology resources; and technology training/support for TRUSD students, teachers, staff and community. Educational Technology focuses on supporting staff with incorporating and using technology to enhance 21st century teaching and learning, and promoting digital citizenship education.

STAFF	FTE	SALARIES	BENEFITS
Chief Technology Officer, Information & Ed Technol	1.00	\$202,679	\$80,570
Manager, Applications & Databases	1.00	162,330	78,007
Manager, IT User Services	1.00	165,452	75,264
Manager, Systems & Network Operations	1.00	156,087	72,150
Coordinator, Instructional Technology	2.00	259,602	86,087
IT Data Systems Analyst I	2.00	180,222	92,092
IT Data Systems Analyst II	2.00	208,498	95,225
IT User Support Technician Lead	2.00	196,420	90,789
Network Administrator	1.00	117,674	52,543
Network Analyst	1.00	83,211	41,638
Network Analyst Senior	1.00	108,507	58,372
Technology Services Specialist	1.00	85,010	40,547
Applications & Data Architect	2.00	213,318	107,943
Systems Administrator	1.00	122,276	54,233
Systems/Applications Analyst Senior	1.00	101,256	46,513
Administrative Secretary Senior	1.00	73,808	27,185
IT User Support Technician*	15.50	1,010,782	523,748
IT User Support Technician Senior	3.00	235,674	105,284
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>39.50</b>		<b>\$5,410,996</b>

Category	Budget Code	2023-24 Budget
Classified Overtime/Substitutes	01-0000-0-2x0x-180-0000-xxx0-000-618	\$303,447
Classified Variable Benefits	01-0000-0-3xx2-180-0000-xxx0-000-618	52,110
Materials & Supplies	01-0000-0-4300-180-0000-7700-000-618	147,466
Computer Software & Supplies	01-0000-0-4310-180-0000-7700-000-618	35,000
Materials & Supplies - Meetings	01-0000-0-4325-180-0000-7700-000-618	1,500
Inventoried/Computer Supplies \$500-\$4,999	01-0000-0-44x0-180-0000-7700-000-618	70,000
Travel & Conference	01-0000-0-52xx-180-0000-7700-000-618	11,000
Mileage	01-0000-0-5230-180-0000-7700-000-618	8,000
Dues & Memberships	01-0000-0-5300-180-0000-7700-000-618	200
Rentals/Leases/Repairs	01-0000-0-5600-180-0000-7700-000-618	28,000
Transportation Direct Charges/Fuel	01-0000-0-5711-180-0000-7700-000-618	3,460
Interprogram Charges/Postage	01-0000-0-5715-180-0000-7700-000-618	100
Transportation Direct Charges/Repairs	01-0000-0-5743-180-0000-7700-000-618	4,500
Other Services	01-0000-0-5800-180-0000-7700-000-618	150,000
Catering	01-0000-0-5825-180-0000-7700-000-618	2,000
Licensing Software	01-0000-0-5882-180-0000-7700-000-618	1,100,000
Postage	01-0000-0-5920-180-0000-7700-000-618	100
Cellular Services/Wireless Services	01-0000-0-5935-180-0000-7700-000-618	11,304
<b>Ed Tech</b>		
Certificated Variable Salaries	01-0000-0-110x-180-1345-1000-000-618	\$10,915
Variable Benefits	01-0000-0-3xx1-180-1345-1000-000-618	1,320
Materials & Supplies	01-0000-0-4300-180-1345-xx00-000-618	1,300
Travel & Conference/Mileage	01-0000-0-5200-180-1345-xx00-000-618	5,000
Other Services	01-0000-0-5800-180-1345-xxx0-000-618	500
Licensing Software	01-0000-0-5882-180-1345-1000-000-618	200
<b>IT Inventory</b>		
Materials & Supplies	01-0000-0-43x0-180-9670-7700-000-618	15,000
Computer Supplies	01-0000-0-4410-180-9670-7700-000-618	10,000
<b>IT E-Rate</b>		
Computer Supplies	01-0000-0-4410-180-9171-7700-000-618	12,534
LCAP Licensing Software	01-0730-0-5882-180-0000-7700-000-618	\$52,000
<b>TOTAL</b>		<b>\$2,036,956</b>

\*includes Supplemental/Concentration funding

**Total Budget:**

**\$7,447,952**

**Direct Program Chargebacks: (\$75,000)**



# INSTRUCTIONAL MATERIALS FUNDS

**KIRSTI SCHROEDER**  
Director

The Instructional Materials Funds are used to purchase materials designed for use by pupils and their teachers as a learning resource and help pupils to acquire knowledge, skills and strategies or to develop cognitive processes. Instructional materials include, printed or non-printed materials, as well as textbooks, technology-based materials, other educational materials and tests.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Classified Variable Salaries	01-0037-0-2401-240-0000-2100-xxx-504	\$40,000
Classified Variable Benefits	01-0037-0-3xx2-240-0000-2100-xxx-504	5,001
Textbooks	01-0037-0-4100-080-1110-1000-000-504	1,729,617
Core Curriculum Software	01-0037-0-4118-xx0-xxx0-1xx0-000-504	79,700
Books Other Than Textbooks	01-0037-0-4200-080-1110-1000-000-504	23,000
Materials & Supplies	01-0037-0-4300-080-1110-1000-000-504	35,000
Interprogram Charges/Printing	01-0037-0-5725-080-1110-1000-000-504	5,729
Other Services	01-0037-0-5800-080-1110-1000-000-504	10,000
Licensing Software	01-0037-0-5882-080-1110-1000-xxx-504	47,244
<b>TOTAL</b>		<b>\$1,975,291</b>

**Contribution Revenue: \$1,975,291**

**Total Budget: \$1,975,291**  
**(Locally Restricted)**

## INSURANCE PREMIUMS

Insurance premiums are for Districtwide insurance covering students, property and liability safeguards.

STAFF	FTE	SALARIES	BENEFITS
None			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Schools Insurance Authority - Property	01-0000-0-5420-000-9320-7200-000-653	\$1,733,805
Schools Insurance Authority - Liability	01-0000-0-5420-000-9320-7200-000-653	1,778,196
Schools Insurance Authority -Cyber	01-0000-0-5420-000-9320-7200-000-653	75,996
Police Excess Liability Fund	01-0000-0-5420-000-9320-7200-000-653	142,308
Worker's Compensation-Deficit Reduction Plan	01-0000-0-5800-000-9320-7200-000-653	10,000
Claims Reserve - Deductibles	01-0000-0-5800-000-0000-7200-000-653	100,000
Other Services/Grievances	01-0000-0-5800-000-0000-7200-813-653	100,000
Other Services/Legal Settlements	01-0000-0-xxxx-xxx-0000-7200-814-653	100,000
<b>Subtotal</b>		<b>\$4,040,305</b>
Interprogram Credits/Vehicle Liability Insurance	01-0000-0-5420-xxx-9320-7200-000-653	(\$404,103)
<b>TOTAL</b>		<b>\$3,636,202</b>

**Total Budget: \$3,636,202**

## K-12 STRONG WORKFORCE PROGRAM

**CAROL YOUNG**  
Director

The K12 Strong Workforce Program (K12 SWP) is an ongoing statewide funding opportunity. It is designed to support K–12 local education agencies (LEAs) in creating, improving, and expanding Career Technical Education (CTE) courses, course sequences, programs of study, and pathways for students transitioning from secondary education to postsecondary education to living-wage employment. The K12 SWP initiative intentionally supports cross-system partnerships between K–12 and community colleges, or intersegmental partnerships, to develop an education and workforce development student pipeline through strengthened K–14 CTE course sequences, programs, and pathways. K12 SWP emphasizes vertical curricular alignment in K–14 CTE programs of study between LEAs and community colleges. The collaboration between secondary and postsecondary education serves to intentionally bridge two education systems that, as partners, can build capacity to provide high-quality CTE programs with coherent programming; integrated curriculum and instruction informed by regional economic needs; and the associated, longitudinal student data. These partnerships, along with involvement from industry businesses and organizations, support students' successful transition from secondary education to postsecondary education to living-wage employment.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teacher - CTE Programs	2.80	\$210,130	\$78,560
Program Development Specialist	0.30	29,934	11,017
Subtotal FTE, Salaries & Benefits	3.10		\$329,641

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-6388-2-1103-780-3800-1000-413-773	\$1,280
Certificated Salaries - Substitutes	01-6388-2-1104-780-3800-1000-413-773	2,250
Variable Benefits	01-6388-2-3xx1-780-3800-1000-413-773	783
Materials and Supplies	01-6388-2-4300-780-3800-1000-413-773	4,069
Other Services	01-6388-2-5xxx-780-3800-1000-413-773	12,581
Direct Support/Indirect Cost @ 4.00%	01-6388-2-7310-200-3800-7210-000-773	14,024
<b>TOTAL</b>		<b>\$34,987</b>

**Unearned Revenue: \$364,628**

**Total Budget: \$364,628  
(Restricted)**

**\$227,524 of the above budget is also reflected in the school site budgets.**

## LCFF-CONCENTRATION: EL FOCUS

**JISEL VILLEGAS, Ph.D.**  
Director

These funds are designed to provide primary language support to non-English and limited English proficient students. Funds are also used for supplemental instructional materials, workshops, training, and curriculum development that directly relates to the needs of LEP students and to provide training to parents of EL students and paraprofessionals. These monies are also used to provide structural support for effective program monitoring, professional development and student access to courses, experiences and programs beyond

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, English Language Services	0.66	\$112,151	\$31,168
Coordinator, English Learners	2.00	268,115	87,964
Academic Intervention Specialist Bilingual Senior	17.10	1,063,420	560,519
Administrative Secretary	1.00	68,205	34,375
Administrative Clerk Bilingual Senior	1.00	63,217	38,043
Administrative Clerk Senior	1.00	55,182	29,592
Paraeducator II-Bilingual	8.25	367,470	208,963
Program Development Specialist	0.50	43,030	25,064
Program Specialist - EL	0.10	12,427	3,920
Student Learning Coach	0.40	43,206	13,075
TOSA - EL	0.10	6,609	2,603
TOSA PK-6; ELD	0.10	12,440	3,922
Translator Interpreter	6.31	338,356	181,921
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>38.52</b>		<b>\$3,674,957</b>

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-0710-0-1103-100-1xxx-1000-xxx-505	\$72,275
Certificated Salaries - Substitute	01-0710-0-1104-100-1110-1000-000-505	2,925
Other Certificated Salaries	01-0710-0-1903-100-0000-3160-466-505	25,000
Other Classified Salaries	01-0710-0-2401-100-0000-2100-000-505	12,000
Classified Salaries - Extra Duty	01-0710-0-2405-100-0000-2100-000-505	30,000
Classified Salaries - Substitute	01-0710-0-2104-100-1110-1000-000-505	8,000
Other Classified Salaries	01-0710-0-2905-100-0000-2495-xxx-505	3,000
Variable Benefits	01-0710-0-3xxx-100-xxxx-xxxx-xxx-505	41,449
Books Other Than Textbooks	01-0710-0-4200-100-xxxx-xx00-000-505	1,000
Materials & Supplies	01-0710-0-4300-100-xxx0-xxxx-xxx-505	69,848
Computer Software & Supplies	01-0710-0-4310-100-xxx0-xx00-xxx-505	10,200
Materials & Supplies - Meetings	01-0710-0-4325-100-xxxx-xxxx-xxx-505	18,541
Computers Supplies \$500-\$4,999	01-0710-0-4410-100-0000-2100-000-505	1,650
Travel & Conference	01-0710-0-5200-100-xxxx-xx00-xxx-505	112,800
Mileage	01-0710-0-5230-100-xxxx-xxxx-xxx-505	7,000
Interprogram Charges/Postages	01-0710-0-5715-100-xxx0-xxxx-xxx-505	10,900
Interprogram Charges	01-0710-0-57xx-100-xxx0-xxxx-xxx-505	16,647
Other Services	01-0710-0-5800-100-xxx0-xxxx-xxx-505	486,849
Licensing Software	01-0710-0-5882-100-0000-2100-000-505	2,500
Direct Support/Indirect Cost @ 6.18%	01-0710-0-7310-100-0000-7210-000-505	284,744
<b>TOTAL</b>		<b>\$1,217,328</b>

**Contribution Revenue: \$4,892,285**

**Total Budget: \$4,892,285**  
**(Locally Restricted)**

## LCFF-SUPPLEMENTAL/CONCENTRATION

## DISTRICT

The 2013 Budget Act established the Local Control Funding Formula (LCFF). The LCFF consists of base, supplemental and concentration funds. The supplemental and concentration funds are based on the unduplicated number of English learners (EL), students eligible to receive a free or reduced-price meal (FRPM), and foster youth students, also known as targeted students. Funds are to be used to increase and improve services for the unduplicated pupils with the opportunity of Districtwide services.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Early Childhood Education and Teacher Support	0.50	\$79,145	\$23,448
Director, Instructional Implementation	1.00	187,894	69,993
Coordinator, Behavior Intervention	2.00	260,309	113,705
Coordinator, Parent & Community Involvement	1.00	132,402	38,735
Teacher-World Language	0.20	14,798	5,171
ELA Lesson Design	2.00	234,481	65,921
Admin Secretary	0.50	33,602	17,880
Behavior/Academic Intervention Assistant	3.25	142,255	98,124
Behavior Analyst	1.00	116,233	51,466
Counselor	1.00	119,071	36,055
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>12.45</b>		<b>\$1,840,688</b>

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-0730-0-1x0x-xxx-xxxx-xxx0-xxx-5xx	\$21,631,215
Classified Salaries	01-0730-0-2x0x-xxx-xxxx-xxx0-xxx-5xx	40,095
Variable Benefits	01-0730-0-3xxx-xxx-xxxx-xxx0-xxx-5xx	7,177,326
Materials & Supplies	01-0730-0-4xxx-xxx-xxxx-xxx0-xxx-xxx	362,434
Subagreements for Services	01-0730-0-5100-080-1110-1000-000-519	10,000
Travel & Conference	01-0730-0-52xx-xxx-xxxx-xxx0-xxx-5xx	29,354
Mileage	01-0730-0-5230-xxx-xxxx-xxx0-xxx-5xx	12,500
Interprogram Charges	01-0730-0-57xx-xxx-xxxx-xxx0-xxx-5xx	3,552,934
Field Trips	01-0730-0-5865-xxx-1xxx-xx00-xxx-507	33,028
Licensing Software	01-0730-0-5882-xxx-xxxx-xxx0-xxx-5xx	977,659
Other Services	01-0730-0-5xxx-xxx-xxxx-xxx0-xxx-xxx	561,562
Equipment	01-0730-0-6400-000-0000-8110-000-627	31,735
Direct Support/Indirect Cost @ 6.18%	01-0730-0-7310-000-0000-7210-000-507	4,511,138
Other Authorized Interfund Transfers Out	01-0730-0-7619-160-0000-9300-391-507	10,000,000
LCAP 15% Add-On		
Certificated Salaries	01-0745-0-1x04-000-0000-xxx0-000-67x	\$14,000
Classified Salaries	01-0745-0-2904-000-1540-1000-000-007	2,000
Variable Benefits	01-0745-0-390x-000-xxx0-xxx0-000-xxx	3,831
<b>TOTAL</b>		<b>\$48,950,811</b>

**Contribution: \$71,421,634**

**Contribution: \$14,466,904**

**Total Contribution: \$85,888,538**

**RC 0730**

**RC 0745**

**Total Budget:**

**\$50,791,499**  
**(Locally Restricted)**

**\$5,681,086 of the above RC0730 contribution is allocated on various other budget pages.**

**\$14,438,896 of the above RC0745 contribution is allocated on various other budget pages.**

## LCFF- SUPPLEMENTAL/CONCENTRATION: ATHLETICS

**MICAH SIMMONS, Ed. D.**  
Deputy Principal

LCFF-Supplemental Concentration Athletics supports High School athletic programs by providing the necessary equipment for all student athletes in Twin Rivers to train and participate in California Interscholastic Federation (CIF) athletic competitions. In addition, we provide our student athletes with uniforms that represent a high quality program.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-0730-0-1x0x-xxx-xxx0-xx00-085-517	\$10,776
Classified Salaries	01-0730-0-2205-085-0000-8x00-085-517	1,248
Variable Benefits	01-0730-0-3xxx-xxx-xxx0-xx00-085-517	2,841
Materials & Supplies	01-0730-0-4300-xxx-124x-4200-085-517	146,574
Dues/Memberships	01-0730-0-5300-9xx-1240-4200-085-517	10,500
Rentals/Leases/Repairs	01-0730-0-5600-085-1240-4200-085-517	900
Field Trips	01-0730-0-5742-xxx-1240-4200-085-517	65,000
Food Services-Interfund	01-0730-0-5753-085-1240-4200-085-517	2,000
Other Services	01-0730-0-5800-xxx-124x-4200-085-517	82,100
Licensing Software	01-0730-0-5882-085-1240-4200-085-517	11,000
Other Services - "To Be Allocated"	01-0730-0-5899-085-1240-4200-085-517	3,926
<b>TOTAL</b>		<b>\$336,865</b>

**Total Budget:                   \$336,865**  
**(Locally Restricted)**

**\$102,600 of the above budget is also reflected in the school site budgets.**

## LCFF-SUPPLEMENTAL/CONCENTRATION: CAREER TECHNICAL EDUCATION (CTE)

**CAROL YOUNG**  
Director

Career Technical Education programs prepare students for employment, apprenticeship and post-secondary education through quality Career Technical Education (CTE) classes that emphasize hands-on, real world experiences. Students gain entry-level employment skills that prepare them for the competitive job market. District courses are available in Agriculture and Natural Resources; Arts, Media and Entertainment; Building and Construction Trades; Business and Finance; Education, Child Development and Family Services; Energy, Environment and Utilities; Engineering and Architecture; Health Science and Medical Technology; Hospitality, Tourism and Recreation; Information and Communication Technologies; Marketing, Sales and Service; Public Services; and Transportation.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teacher-CTE Programs	14.00	\$1,185,935	\$426,112
Program Development Specialist	0.30	29,934	11,017
Subtotal FTE, Salaries & Benefits	14.30		\$1,652,998

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-0730-0-110x-9xx-3800-1000-xxx-764	\$46,070
Variable Benefits	01-0730-0-3xx1-9xx-3800-1000-xxx-764	10,219
Materials & Supplies	01-0730-0-4xx0-9xx-3800-10x0-xxx-764	464,728
Travel & Conference	01-0730-0-5200-9xx-3800-1040-7xx-764	50,175
Dues & Memberships	01-0730-0-5300-910-3800-1000-733-764	3,000
Other Services	01-0730-0-58xx-9xx-3800-1000-xxx-764	102,023
Land Improvement	01-0730-0-6170-920-3800-8500-724-764	6,196
Equipment	01-0730-0-64x0-9x0-3800-1000-7xx-764	133,785
<b>TOTAL</b>		<b>\$816,196</b>

**Total Budget:**

**\$2,469,194**  
**(Locally Restricted)**

**\$2,184,564 of the above budget is also reflected in the school site budgets.**



**LCFF-SUPPLEMENTAL/CONCENTRATION:  
MULTI-TIERED SYSTEM OF SUPPORTS AND  
POSITIVE BEHAVIORAL INTERVENTIONS AND  
SUPPORTS (MTSS/PBIS)**

**CHRISTINE FLOK**  
Coordinator

The MTSS and PBIS funds support the implementation of a robust, tiered-intervention system for students in English language arts, math, social-emotional, and behavioral programming. Funds are used in these areas for curriculum support, professional development by specialists for leaders and teachers, training for specialists, and for system-building and monitoring of data and teams for each of the pre-K-adult-education sites in Twin Rivers. The supports that are provided range from individualized student intervention systems, grade-level intervention systems, school-wide intervention systems and to district-wide intervention systems, all of which integrate the voice and collaboration of cross-department initiatives and all stakeholders.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, MTSS & Intervention	0.50	\$67,525	\$20,817
Admin Clerk Senior	0.50	30,890	16,884
PBIS Specialist	3.00	361,020	114,918
Subtotal FTE, Salaries & Benefits	4.00		\$612,054

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-0730-0-110x-088-1695-1000-000-51x	\$10,500
Classified Salaries	01-0730-0-2105-088-1695-1000-000-514	500
Variable Benefits	01-0730-0-3xxx-088-1695-1000-000-51x	2,512
Materials & Supplies	01-0730-0-4xxx-088-xxxx-xx00-000-51x	69,918
Travel & Conference	01-0730-0-5200-088-xxxx-xxx0-000-51x	12,500
Mileage	01-0730-0-5230-088-xxxx-xx00-000-51x	1,600
Printing	01-0730-0-5725-088-1515-1000-000-511	2,750
Other Services	01-0730-0-5800-088-xxxx-xxx0-000-51x	3,250
Licensing Software	01-0730-0-5882-930-1515-1000-000-511	699
Wireless Services	01-0730-0-5935-088-0000-2100-000-514	420
<b>TOTAL</b>		<b>\$104,649</b>

**Total Budget:**

**\$716,703**  
**(Locally Restricted)**

**\$699 of the above budget is also reflected in the school site budgets.**

## LCFF-SUPPLEMENTAL/CONCENTRATION: NEW TEACHER INDUCTION (NTI)

**KJ RHOADS, Ed.D.**  
Director

The New Teacher Support program engages preliminary credentialed teachers and teaching interns in a job-embedded formative assessment system of support and professional growth, in order that they are able to fulfill the requirements for the California Clear Multiple Subjects, Single Subjects, and Education Specialist credentials, or university intern program. In Twin Rivers Unified School District, various levels of support are provided to Mentors and Participating Teachers in the form of focused training, as well as opportunities for collaboration, classroom observations, and reflection sessions. For the 2022-23 school year, the District is continuing its partnership with the Sacramento County Office of Education, at a district cost.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-0730-0-1x0x-085-xxxx-xxx0-09x-518	\$244,895
Certificated Variable - Benefits	01-0730-0-3xx1-085-xxxx-xxx0-09x-518	54,309
Books, Materials & Supplies	01-0730-0-4xxx-085-1252-1000-09x-518	17,655
Travel & Conference	01-0730-0-5200-085-0000-2100-091-518	250
Mileage	01-0730-0-5230-085-xxxx-xx00-091-518	2,300
Interprogram Charges/Printing	01-0730-0-5725-085-1252-1000-091-518	2,200
Cellular Telephone/Pagers	01-0730-0-5930-085-1252-1000-091-518	840
<b>TOTAL</b>		<b>\$322,449</b>

**Total Budget:                   \$322,449**  
**(Locally Restricted)**

## LCFF- SUPPLEMENTAL/CONCENTRATION: SPECIAL EDUCATION

**KATHLEEN WALKER**  
Executive Director

The Special Education administration provides the coordination and supervision of all special education programs in the District. The LCFF-Supplemental/Concentration funds for Special Education are used to find and provide free, appropriate education for every student in need of special education services in the District.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, Special Education	1.00	\$127,926	\$40,025
Vice Principal - Elementary	1.00	133,144	38,903
Psychologist	0.40	41,294	12,957
TOSA PK-6; Special Education	3.00	294,488	96,595
Subtotal FTE, Salaries & Benefits	5.40		\$785,332

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0730-0-43x0-300-5xxx-x110-000-202	\$6,154
Mileage	01-0730-0-5230-300-5xxx-x110-000-202	2,100
Licensing Software	01-0730-0-5882-300-5760-1110-000-202	13,400
<b>TOTAL</b>		<b>\$21,654</b>

**Total Budget:                   \$806,986**  
**(Locally Restricted)**

**\$456,765 of the above budget is also reflected in the school site budgets.**

## LCFF-SUPPLEMENTAL/CONCENTRATION: STUDENT ENGAGEMENT

**MEGAN SIMMONS**  
Executive Director

The Twin Rivers Unified School District Student Engagement funds are responsible for increasing academic and enrichment opportunities at all Twin Rivers Unified School District sites. The funds directly support schools and help to engage parents and community partners.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Arts & Career Education	0.50	\$87,783	\$27,275
Administrative Secretary	0.60	40,884	15,782
Subtotal FTE, Salaries & Benefits	1.10		\$171,724

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-0730-0-1xxx-110-1xxx-xx00-xxx-510	\$646,045
Classified Salaries	01-0730-0-2x0x-110-xxxx-xx00-xxx-510	87,500
Variable Benefits	01-0730-0-3xxx-110-1xxx-xxx0-xxx-510	174,985
Materials & Supplies	01-0730-0-4xxx-xxx-xxxx-xxx0-396-510	89,382
Travel & Conference	01-0730-0-52xx-xxx-1xxx-xx00-396-510	29,500
Mileage	01-0730-0-5230-110-xxxx-xx00-396-510	1,150
Dues/Memberships	01-0730-0-5300-110-1695-4100-396-510	1,000
Rentals/Leases/Repairs	01-0730-0-5600-110-xxx0-1000-396-510	2,238
Printing	01-0730-0-5725-110-1600-2495-396-510	100
Field Trips	01-0730-0-5xxx-110-1xxx-xx00-396-510	753,680
Other Services	01-0730-0-5800-xxx-xxxx-xxx0-396-510	46,878
Catering	01-0730-0-5825-110-xxxx-xx00-396-510	3,200
Licensing Software	01-0730-0-5882-110-1145-4100-396-510	14,040
Cellular Telephones/Pagers	01-0730-0-5930-110-1145-4100-396-510	3,360
<b>TOTAL</b>		<b>\$1,853,058</b>

**Total Budget:**

**\$2,024,782**  
**(Locally Restricted)**

**\$22,060 of the above budget is also reflected in the school site budgets.**

**LCFF-  
SUPPLEMENTAL/CONCENTRATION:  
VISUAL AND PERFORMING ARTS (VAPA)**

**DANISE EGAN**  
Director

VAPA supports the implementation of Transitional Kindergarten-Grade 12 culturally responsive, sequential standards-based instruction in all areas of the Visual and Performing Arts. As part of a high-quality, well-rounded education for students, Arts and Arts Integration provide an integral part of the critical pedagogy as students actively construct knowledge. Involvement in the arts is associated with gains in math, reading, cognitive ability, critical thinking, and verbal skill. Arts learning can also improve motivation, concentration, confidence, and teamwork, with a positive impact on learners' overall social and emotional health. Included in the Strategic Arts Plan are instructional programs delivered via integration and arts discipline-specific models before, during, and after school, district-wide. Funds are used for staffing credentialed elementary art and music teachers for all TK-6 sites. In order to increase engagement and close opportunity gaps, funds are used to provide grade-level arts experiences and events for students in grades 3-12. These arts experiences are facilitated through ongoing partnerships with community arts organizations and creatives throughout the region. Funds support professional development for arts and non-arts teachers, and district leaders in the arts standards, arts integration, and best practices for arts education, in addition to sending teams to content-based conferences both in and out of state, as per board approval and teacher requests. Program funds will also be used to continue and advance partnerships including the Kennedy Center's *Any Given Child Program*, *Partners In Education*, and *Artist-in-Resident* development and residencies, Carnegie Hall *Link Up* program, Sacramento Philharmonic & Opera, Sacramento State Theater, The CA Arts Project, and other leaders in arts education.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Arts & Career Education	0.50	\$87,783	\$27,285
Teacher-Visual Arts Elementary	11.40	1,014,764	353,925
Teacher-Band	0.60	40,322	14,592
Teacher-Choir	3.40	255,566	89,566
Teacher-Music	8.20	698,044	231,688
Teacher-Arts	0.60	52,368	18,495
TOSA Arts Integration	2.00	203,819	64,266
Program Development Specialist	1.00	84,261	40,272
Administrative Secretary	0.40	27,256	10,521
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>28.10</b>		<b>\$3,314,793</b>

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-0730-0-1103-135-1xxx-1000-xxx-476	\$45,555
Certificated Salaries - Substitute	01-0730-0-1104-135-1xxx-1000-xxx-476	11,000
Classified Salaries - Extra Duty/OT	01-0730-0-2x01-135-0000-xxx0-xxx-476	9,415
Variable Benefits	01-0730-0-3xxx-135-xxxx-xxx0-xxx-476	15,961
Books Other Than Textbooks	01-0730-0-4200-135-9538-2100-429-476	1,000
Materials & Supplies	01-0730-0-4300-135-xxxx-xx00-xxx-476	59,241
Materials & Supplies for Meetings	01-0730-0-4325-135-xxxx-xxxx-xxx-476	14,900
Inventoried Supplies	01-0730-0-4400-135-1795-1000-429-476	2,000
Computer Supplies	01-0730-0-4410-135-xxxx-xx00-429-476	5,021
Travel and Conference	01-0730-0-52xx-135-xxxx-xx00-429-476	20,650
Mileage	01-0730-0-5230-135-xxxx-xx00-xxx-476	9,500
Dues & Memberships	01-0730-0-5300-135-1795-1000-429-476	250
Rentals/Leases/Repairs	01-0730-0-5600-135-xxxx-xxxx-xxx-476	67,955
Printing	01-0730-0-5725-135-1520-1000-429-476	200
Transportation	01-0730-0-5742-135-xxxx-1000-xxx-476	158,574
Other Services	01-0730-0-5800-135-xxxx-xxxx-xxx-476	298,803
Field Trips	01-0730-0-5865-135-1xx5-xxxx-4xx-476	75,000
Licensing Software	01-0730-0-5882-135-xxxx-xx00-429-476	11,750
Cellular Telephones/Pagers	01-0730-0-5930-135-0000-2100-429-476	420
<b>TOTAL</b>		<b>\$807,195</b>

**Total Budget: \$4,121,988**

**(Locally Restricted)**

**\$440,989 of the above budget is also reflected in the school site budgets.**

## LCFF-SUPPLEMENTAL: CHARTER

## SCHOOL SITES

These funds provide support to students most at risk of failing to meet standards. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count) to promote equitable educational outcomes.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teachers	12.60	\$1,119,905	\$372,243
Teacher - CTE	0.60	41,732	16,089
Athletic Director	0.20	23,091	7,440
School Social Worker	0.10	11,987	3,616
Paraeducator I	0.13	4,405	3,008
Admin Clerk School Site	0.63	27,302	11,787
Yard and Duty Assistant	1.00	30,949	12,059
Subtotal FTE, Salaries & Benefits	15.25		\$1,685,613

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-0741-0-1x0x-9xx-xxxx-xxx0-xxx-516	\$2,097,623
Classified Salaries	01-0741-0-2x0x-9xx-xxx0-xx00-000-516	46,596
Other Classified - Extra Duty/Substitutes	01-0741-0-290x-9xx-1540-1000-000-516	647
Certificated/Classified Variable Benefits	01-0741-0-3xxx-9xx-xxxx-xxx0-xxx-516	931,287
Textbooks & Curriculum Software	01-0741-0-4100-9xx-1xxx-1000-000-516	3,000
Books, Materials & Supplies	01-0741-0-4xxx-9xx-xxxx-xxxx-000-516	505,104
Computer Supplies & Equipment	01-0741-0-4x10-xxx-1110-1000-000-516	32,500
Inventoried Supplies \$500-\$4,999	01-0741-0-4400-9xx-1100-1000-xxx-516	68,924
Travel & Conference / Mileage	01-0741-0-52xx-9xx-xxxx-1000-000-516	73,300
Rentals/Leases/Repairs	01-0741-0-5600-9xx-xxx0-xx00-000-516	25,000
Interprogram Charges	01-0741-0-57xx-9xx-xxx0-xx00-000-516	297,482
Other Services	01-0741-0-58xx-9xx-xxxx-xx00-xxx-516	76,277
Field Trips	01-0741-0-5865-9xx-xxxx-1000-000-516	186,752
Licensing Software	01-0741-0-5882-9xx-xxx0-xx00-000-516	21,000
To Be Allocated	01-0741-0-5899-9xx-0000-2700-000-516	61,588
Cellular Telephones/Pagers	01-0741-0-5930-956-0000-3110-000-516	2,000
Building & Improvement of Bldg.	01-0741-0-6200-956-0000-8500-000-516	50,000
Equipment	01-0741-0-6400-956-0000-8500-000-516	20,000
Direct Support/Indirect Cost @ 6.18%	01-0741-0-7310-9xx-0000-7210-000-516	377,328
<b>TOTAL</b>		<b>\$4,876,408</b>

**Contribution Revenue: \$6,562,021**

**Total Budget:**

**\$6,562,021**  
**(Locally Restricted)**

**\$6,562,021 of the above budget is also reflected in the school site budgets.**

## LCFF-SUPPLEMENTAL: CONCENTRATION ADD-ON (CHARTER)

## SCHOOL SITES - CHARTERS

Effective 2021/2022 per EC Section 42238.02, the concentration calculation (within the LCFF) is increased from 50% to 65%; the 15% increase is known as the "additional concentration grant add-on". The additional concentration grant add-on is to be used to increase the number of staffing providing direct services in high needs schools (unduplicated pupil percentage (UPP) 55% and greater) compared to other schools.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Vice Principal-Middle School	0.50	\$69,080	\$21,168
Vice Principal-Elementary	1.00	143,796	47,361
Guidance and Learning Specialist	0.50	56,335	17,256
Activity Director	1.00	111,404	43,728
Counselor-Secondary	1.00	121,722	34,132
Counselor-School K-8	0.40	50,153	15,779
Counselor-Elementary	2.00	175,115	61,778
Paraeducator I	1.63	58,897	31,405
Yard and Duty Assistant	1.75	56,678	15,394
Subtotal FTE, Salaries & Benefits	9.77		\$1,131,181

Category	Budget Code	2023-24 Budget
Other Classified - Extra Duty/Substitutes	01-0746-0-2904-xxx-xxx0-xxx0-000-513	\$760
Classified Variable Benefits	01-0746-0-3xxx-xxx-xxxx-xxx0-xxx-513	279
Other Services / To Be Allocated	01-0746-0-5899-xxx-0000-2700-000-513	14,009
<b>TOTAL</b>		<b>\$15,048</b>

**Contribution Revenue: \$1,146,229**

**Total Budget:**

**\$1,146,229**  
**(Locally Restricted)**

**\$1,146,229 of the above budget is also reflected in the school site budgets.**



## LCFF-SUPPLEMENTAL: SCHOOL SITES

## SCHOOL SITES

These funds provide support to students most at risk of failing to meet standards. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count) to promote equitable educational outcomes.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teacher	0.20	\$14,902	\$5,272
Student Support Teacher	0.12	14,385	4,584
Administrative Clerk School Site Senior	0.50	21,479	8,279
Academic Intervention Specialist Senior	1.75	107,898	42,894
Academic Intervention Specialist Bilingual Sr.	0.50	35,623	20,496
Campus Safety Specialist	0.25	10,879	6,700
Library Materials Technician	0.25	12,802	7,033
Paraeducator I	1.69	66,523	26,711
Yard and Duty Assistant	8.84	280,431	73,184
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>14.10</b>		<b>\$760,075</b>

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-0740-0-1x0x-xxx-xxxx-xx00-0xx-506	\$221,554
Classified Salaries	01-0740-0-2x0x-xxx-xxxx-xxx0-000-506	63,114
Certificated/Classified Variable Benefits	01-0740-0-3xxx-xxx-xxxx-xxx0-0xx-506	73,186
Textbooks & Curriculum Software	01-0740-0-41xx-xxx-1110-1000-000-506	13,000
Books, Materials & Supplies	01-0740-0-4xxx-xxx-xxxx-xxxx-000-506	759,027
Computer Supplies & Equipment	01-0740-0-4x10-xxx-xxx0-xx00-000-506	117,506
Inventoried Supplies \$500-\$4,999	01-0740-0-4400-xxx-xxx0-xx00-000-506	38,000
Travel & Conference / Mileage	01-0740-0-52x0-xxx-xxxx-xx00-000-506	32,600
Rentals/Leases/Repairs	01-0740-0-5600-xxx-xxx0-1000-000-506	14,690
Interprogram Charges	01-0740-0-57xx-xxx-xxxx-xxxx-000-506	128,356
Other Services	01-0740-0-58xx-xxx-xxxx-1000-000-506	167,412
Field Trips	01-0740-0-5865-xxx-xxxx-1000-000-506	166,199
Licensing Software	01-0740-0-5882-xxx-1110-1000-000-506	49,823
<b>TOTAL</b>		<b>\$1,844,467</b>

**Contribution Revenue: \$2,604,542**

**Total Budget:**

**\$2,604,542**  
**(Locally Restricted)**

**\$2,604,542 of the above budget is also reflected in the school site budgets.**

## LEARNING RECOVERY EMERGENCY BLOCK GRANT

**TRAVIS BURKE**  
Director

The Learning Recovery Emergency Block Grant provides one-time funds to county offices of education (COEs), school districts, and charter schools for learning recovery initiatives through the 2027–28 school year that support academic learning recovery and staff and pupil social and emotional well-being. This block grant was established in response to the emergency caused by the COVID-19 pandemic to assist schools serving pupils in the long-term recovery from the pandemic, including addressing pupil learning, mental health, and overall well-being.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, Child Welfare	1.00	\$127,926	\$40,020
Nurse	2.00	184,340	65,735
Admin Clerk, School Site Senior	1.00	50,760	19,662
Admin Clerk	1.00	53,936	29,135
Maintenance Specialist II-HVAC/R SVCNGTEC	4.00	246,522	134,849
Maintenance Specialist III-HVAC/R	2.00	147,014	76,148
Subtotal FTE, Salaries & Benefits	11.00		\$1,176,047

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-7435-0-120x-060-0xxx-3140-000-401	\$1,512,309
Classified Salaries	01-7435-0-2201-060-0598-3140-000-401	15,000
Variable Benefits	01-7435-0-3xxx-060-0xxx-3140-000-401	488,729
Materials and Supplies	01-7435-0-4300-xxx-1110-1000-xxx-401	229,205
Subagreements for Services	01-7435-0-5100-060-0000-3900-000-401	665,500
Direct Support/Indirect Cost @ 6.18 %	01-7435-0-7310-xxx-0000-7210-000-401	211,436
<b>TOTAL</b>		<b>\$3,122,179</b>

**Carryover: \$4,298,226**

**Total Budget: \$4,298,226  
(Restricted)**

**\$195,582 of the above budget is also reflected in the school site budgets.**

## LITERACY COACHES AND READING SPECIALISTS GRANT PROGRAM

**CHRISTINE FLOK**  
Coordinator

The Literacy Coaches and Reading Specialists Grant Program awards eligible school sites funds to develop school literacy programs, employ and train literacy coaches and reading and literacy specialists, and develop and implement interventions for students in need of targeted literacy support. Twin Rivers Unified School District had four school sites identified for funding: Fairbanks Elementary, Hagginwood Elementary, Oakdale Elementary and Woodridge Elementary.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Support Teacher	5.00	\$531,787	\$181,080
Subtotal FTE, Salaries & Benefits	5.00		\$712,867

Category	Budget Code	2023-24 Budget
Direct Support / Indirect Cost @ 6.18%	01-6211-0-7310-xxx-0000-7210-000-270	\$44,055
<b>TOTAL</b>		<b>\$44,055</b>

**Carryover: \$756,922**

**Total Budget: \$756,922  
(Restricted)**

**\$756,922 of the above budget is also reflected in the school site budgets.**

## LOTTERY

**KATE INGERSOLL**

Executive Director

**KIRSTI SCHROEDER**

Director

The California Lottery was created to generate supplemental funding for our public schools in 1984. For every dollar spent on Lottery products, at least 34 cents is returned to the schools. Two types of Lottery funding are received. One is unrestricted to be used for the education of students and the other is restricted to be used for instructional materials. The restricted Lottery funds are managed by the Professional Development/Curriculum and Instruction Department. The most recent report on Lottery Expenditures for K-12 Education prepared by the California Department of Education reports that in 2020-21 an average of 56.33% of Lottery funds are spent on Salaries and Benefits, 24.88% on restricted instructional materials, while the remainder is spent in other instructional areas. The Lottery provides approximately 1.2% of the District's revenue.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Textbooks (Restricted)	01-6300-0-4100-080-1110-1000-000-442	\$1,517,550
Certificated Salaries	01-1100-0-1106-333-1110-1000-000-444	2,891,300
Variable Benefits	01-1100-0-3xx1-333-1110-1000-000-444	959,200
<b>TOTAL</b>		<b>\$5,368,050</b>

**Allocated Revenue: \$5,368,050**

**Total Budget: \$5,368,050  
(Restricted)**

## MAIL SERVICES

**FRANCINE BRISSEY**  
Director

Mail Services is responsible for receiving, sorting and delivery of all District mail in a responsive and timely manner. U.S. and Inter-District mail service, postage meter and bulk rate postage is a service provided by the Mail Services Department. The mail delivery is made daily by the warehouse staff to each site during the regular school calendar. The mailroom follows a modified schedule when schools are not in session, or during holidays.

STAFF	FTE	SALARIES	BENEFITS
Mail Services Technician	0.50	\$26,468	\$10,740
Subtotal FTE, Salaries & Benefits	0.50		\$37,208

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7500-000-655	\$2,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7500-000-655	10,000
Catering	01-0000-0-5825-050-0000-7500-000-655	100
Postage	01-0000-0-5920-050-0000-7500-000-655	172,516
<b>Subtotal</b>		<b>\$184,616</b>
Interprogram Credits/Postage	01-0000-0-5715-050-0000-7500-000-655	(\$112,580)
Postage Charges (Interfund)	01-0000-0-5775-050-0000-7500-000-655	(100)
<b>TOTAL</b>		<b>\$71,936</b>

**Total Budget: \$109,144**

## MAINTENANCE & GROUNDS SERVICES

**MARK STORACE**  
Executive Director

The Maintenance Department provides materials and coordinates labor/resources which are necessary to maintain and repair school property, including grounds, buildings, utilities, equipment and other facilities. The department is dedicated to providing safe and welcoming learning environments for students and staff. We approach our work with a professional and determined mindset in helping to create and maintain a sense of community pride and ownership for all.

STAFF	FTE	SALARIES	BENEFITS
Director, Maintenance & Operations	0.50	\$71,770	\$31,892
Manager, Maintenance Services	1.50	175,764	78,868
Supervisor, Maintenance	1.00	85,157	40,601
Landscape & Grounds Specialist II	11.00	661,217	359,825
Landscape & Grounds Specialist Senior	5.00	380,179	211,899
Landscape & Grounds, Team Leader	1.00	76,086	28,021
Administrative Clerk Senior	1.00	64,654	38,571
Maintenance Specialist II	4.00	255,882	131,279
Maintenance Specialist III	27.00	2,138,365	1,038,379
Maintenance Specialist IV	2.00	175,906	92,451
Maintenance Specialist IV, Team Leader	1.00	95,477	35,143
Pool and Water Quality Technician	1.00	83,421	39,963
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>56.00</b>		<b>\$6,390,770</b>

Category	Budget Code	2023-24 Budget
Classified Salary and Benefit Variable	01-8150-0-2201-270-0000-8110-000-627	\$150,000
Classified Variable Benefits	01-8150-0-3xx2-270-0000-8110-000-627	54,414
Projected Open PC Savings Sal.&Benef.	01-8150-0-xxxx-270-0000-8110-000-627	(184,096)
Materials & Supplies	01-8150-0-4xx0-270-0000-8110-000-627	1,874,209
Travel & Conference	01-8150-0-5200-270-0000-8110-000-627	2,000
Liability Vehicles	01-8150-0-5420-270-0000-8110-000-627	138,575
Rentals/Leases/Repairs	01-8150-0-5600-270-0000-8110-000-627	2,391,925
Interprogram Charges/Fuel and Repairs	01-8150-0-57xx-270-0000-8110-000-627	130,000
Other Services	01-8150-0-5800-270-0000-8110-000-627	1,434,096
Licensing Software	01-8150-0-5882-270-0000-7700-000-627	49,225
To be Allocated	01-8150-0-5899-270-0000-8110-000-627	1,601,055
Cellular Services/Wireless Services	01-8150-0-5930-270-0000-8110-000-627	2,680
Equipment	01-8150-0-6400-270-0000-8110-000-627	50,000
Direct Support/Indirect Cost @ 6.18%	01-8150-0-7310-270-0000-7210-000-627	797,382
Classified Support - Overtime	01-0000-0-2201-270-0000-8110-000-627	20,000
Classified Variable Benefits	01-0000-0-3xx2-270-0000-8110-000-627	7,255
Materials & Supplies	01-0000-0-4xxx-270-0000-8110-000-627	93,500
Waste Disposal	01-0000-0-5525-270-0000-8110-000-627	15,000
Pest Control	01-0000-0-5535-270-0000-8110-000-627	125,000
Alarm Services	01-0000-0-5540-270-0000-8110-000-627	5,000
Rentals/Leases/Repairs	01-0000-0-5600-270-0000-8110-000-627	95,000
Transportation Direct Charges/Fuel	01-0000-0-5711-270-0000-8110-000-627	57,000
Interprogram Charges/Printing	01-0000-0-5725-270-0000-8110-000-627	100
Transportation Direct Charges/Repairs	01-0000-0-5743-270-0000-8110-000-627	19,403
Other Services	01-0000-0-5800-270-0000-8110-000-627	2,000
Licensing Software	01-0000-0-5882-270-0000-7700-000-627	96
Cellular Services/Wireless Services	01-0000-0-593x-270-0000-8110-000-627	8,654
<b>TOTAL</b>		<b>\$8,939,473</b>

**Contribution Revenue: \$13,700,000**  
**Department Budget: \$1,630,243**

**Total Budget: \$15,330,243**

## MANDATED COSTS

**KATE INGERSOLL**  
Executive Director

Article XIII B of the California State Constitution requires that whenever the Legislature or State agency mandates a new program or higher level of service upon a school district, the State must reimburse the District for the increased costs of the new program. Prior to 2012-13, the only way to receive the reimbursement was for the district to file mandated cost claims. Effective 2012-13, school districts have the option to forgo the traditional claiming process and accept funding through the Mandate Block Grant. For 2023-24, the district has chosen the Mandate Block Grant over the filing of mandated cost claims. The traditional claiming process is still utilized for any new programs approved by the Commission on State Mandates and not rolled into the Mandate Block Grant.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Licensing Software	01-0480-0-5882-020-1497-3160-000-651	\$7,000
<b>TOTAL</b>		<b>\$7,000</b>

**Allocated Revenue: \$ 996,174**

**Contribution: ( \$ 989,174)**

**Adjusted Revenue: \$7,000**

**Total Budget: \$7,000**

**(Locally Restricted)**



# MCKINNEY VENTO HOMELESS CHILDREN EDUCATION GRANT

**RUDY PUENTE**

Director

**DARRIN GREER**

Coordinator

**TAKENDRA WHITE**

Coordinator

The McKinney-Vento monies are utilized in Twin Rivers Unified School District to provide services for preschool through 12th grade students in transition. These services are necessary to remove barriers to educational access due to homelessness. Use of this funding extends to staffing for service delivery, supplemental tutoring, school supplies and clothing to maintain school of origin.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Classified Support - Extra Duty	01-5630-0-2205-060-0000-3130-416-344	\$19,303
Classified Variable Benefits	01-5630-0-3xx2-060-0000-3130-416-344	7,003
Materials & Supplies	01-5630-0-4300-060-1110-1000-416-344	58,763
Travel & Conference	01-5630-0-5200-060-9538-3900-416-344	2,500
Mileage	01-5630-0-5230-060-0000-3130-416-344	1,750
Printing Services	01-5630-0-5725-060-0000-2100-416-344	1,750
Other Services	01-5630-0-5800-060-xxxx-xx00-416-344	27,000
Pupil Transportation	01-5630-0-5895-060-0000-3600-416-344	1,250
Direct Support / Indirect Cost @ 6.18%	01-5630-0-7310-060-0000-7210-416-344	7,374
<b>TOTAL</b>		<b>\$126,693</b>

**Allocated Revenue: \$126,693**

**Total Budget: \$126,693  
(Restricted)**

# MEDI-CAL BILLING OPTION PROGRAM

**KATHLEEN WALKER**  
Executive Director

The Department of Health Care Services Local Education Agency (LEA) Medi-Cal Billing Option Program allows a school district to become a Medi-Cal provider and bill Medi-Cal for the federal share of reimbursement for health assessments and treatments provided by the medical professionals they employ. The goal of the program is to provide comprehensive health services to eligible Medi-Cal students and, when applicable, their families. Additionally, the program requires the reinvestment of revenue to be spent on school linked services for students and their families.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-9471-0-1103-300-5766-1110-000-783	\$473
Certificated Salaries - Substitutes	01-9471-0-1104-300-5760-1120-000-783	241
Other Certificated - Extra Duty	01-9471-0-1903-300-0000-2100-000-783	3,125
Paraeducators - Substitutes	01-9471-0-2104-300-5766-1110-000-783	130
Other Classified - Extra Duty	01-9471-0-2905-300-0000-2100-000-783	2,500
Variable Benefits	01-9471-0-3xxx-300-xxxx-x1x0-000-783	1,794
Books Other Than Textbooks	01-9471-0-4200-300-0000-x1x0-000-783	2,188
Materials & Supplies	01-9471-0-4300-300-xxx0-xxxx-000-783	115,832
Computer Software & Supplies	01-9471-0-431x-300-xxx0-x1xx-000-783	5,813
Materials & Supplies \$500-\$4,999	01-9471-0-4400-300-0000-x1x0-000-783	6,125
Computer Supplies \$500-\$4,999	01-9471-0-4410-300-0000-x1x0-000-783	22,524
Travel & Conference	01-9471-0-5200-300-xxxx-x1xx-000-783	26,888
Dues & Memberships	01-9471-0-5300-300-0000-3140-000-783	2,188
Rental/Leases/Repairs	01-9471-0-5600-300-0000-2100-000-783	6,563
Professional/Consulting Services	01-9471-0-58xx-300-0000-xxx0-000-783	33,751
Field Trips	01-9471-0-5865-300-0000-2100-000-783	1,250
Licensing Software	01-9471-0-5882-300-xxx0-x1xx-000-783	4,064
Indirect Cost @ 6.18%	01-9471-0-7310-300-0000-7210-000-783	14,551
<b>TOTAL</b>		<b>\$250,000</b>

**Allocated Revenue: \$250,000**

**Total Budget:**

**\$250,000**  
**(Locally Restricted)**

## MISCELLANEOUS

STAFF	FTE	SALARIES	BENEFITS
None			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Legal Services	01-0000-0-5880-010-0000-7160-220-669	\$800,000
PERS/STRS Employee Benefit Adjustments	01-0000-0-3xxx-xxx-xxxx-xxxx-257-669	20,000
CALPERS Unfunded Liability	01-0000-0-3202-070-0000-8300-257-669	267,154
PERS/STRS and IRS Health Penalties, Admin Fees	01-0000-0-5800-000-0000-7200-257-669	50,000
State Unemployment Charges - Cert.	01-0000-0-3501-000-1110-1000-670-669	10,000
State Unemployment Charges - Class.	01-0000-0-3502-000-9590-7200-670-669	10,000
Banking Forms/Fees Expenditure Account	01-0000-0-5800-020-0000-7200-670-669	20,000
Community School Program	01-0000-0-7142-000-0000-9200-670-669	911,144
Indirect Costs from Child Dev. Fund	01-0000-0-7350-000-0001-7210-670-669	(592,297)
Indirect Costs from Cafeteria Fund	01-0000-0-7350-170-0000-7210-670-669	(759,313)
Indirect Costs from Adult Ed. Fund	01-0000-0-7350-894-0000-7210-670-669	(207,196)
Indirect Costs within General Fund	01-0000-0-7310-020-0000-7210-670-669	(12,397,245)
Retiree Benefits/Health, Instructional	01-0000-0-3701-000-1590-1000-671-669	500,000
Retiree Benefits/Health, Non-Instructional	01-0000-0-3702-000-9590-7200-671-669	700,000
PARS Retirement Payment	01-0000-0-5800-000-xxxx-xx00-727-669	1,754,311
Facilities Rentals & Leases - Custodial	01-0000-0-2205-000-9215-8200-000-800	50,000
Facilities Rentals & Leases - Reimbursements	01-0000-0-xxxx-xxx-xxxx-xxxx-000-850	45,000
STRS On-Behalf Pension Contribution	01-7690-0-31xx-000-xxxx-xxxx-000-000	13,777,004
Interfund Transfer - Facility Projects	01-0000-0-7619-xxx-0000-9300-xxx-000	43,775,000
<b>TOTAL</b>		<b>\$48,733,562</b>

**STRS On-behalf Revenue: \$ 13,777,004**

**Total Budget:**

**\$48,733,562**

**Facilities Use Revenue: 95,000**

**Total Revenue: \$ 13,872,004**

## PACIFIC INFANT/TODDLER CENTER

**CORRIE BUCKMASTER**  
Director  
**NICOLE SCHLIE**  
Coordinator

The Pacific Infant/Toddler Center serves children age birth to 36 months. This program is designed to improve the experience for parenting and pregnant students while providing child care and development services for their children. This educational component for our teen parents will continue at the center. In addition, childcare/child development services are available to need and income eligible families living in the community. To support program costs, the Early Childhood Education department will earn income for each infant and/or toddler attending this program through their CCTR (Children's Center) contract from CDE.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Early Childhood Development Teacher	0.50	\$32,726	\$11,964
Cal Safe	0.20	14,398	5,536
ECD Preschool Site Supervisor	0.50	33,694	13,163
ECE Assistant III	0.50	28,291	15,053
ECE Paraeducator	0.81	37,395	18,787
Subtotal FTE, Salaries & Benefits	2.51		\$211,007

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0023-0-4300-555-8500-1000-000-462	\$4,654
Other Services	01-0023-0-5800-555-8500-1000-000-462	4,655
<b>TOTAL</b>		<b>\$9,309</b>

**Contribution Revenue: \$220,316**

**Total Budget: \$220,316**  
**(Locally Restricted)**

## POLICE SERVICES

**DAVID LUGO**  
School Chief of Police

The Twin Rivers Unified School District Police Department is responsible for providing law enforcement services on and about the Twin Rivers Unified School District properties. The primary focus is on the Police functions necessary to ensure a safe environment for students, staff and the public. The Twin Rivers Unified School District Police Department is certified by the State Commission of Peace Officer Standards and Training, with school law enforcement responsibilities in Sacramento city and county.

STAFF	FTE	SALARIES	BENEFITS
Chief, Police Services	1.00	\$212,720	\$80,439
Lieutenant, Police Services	1.00	162,330	63,221
Sergeant, Police Services	3.00	373,617	168,993
Police Officer/School Resource Officer	16.00	1,460,878	727,551
Police Department Dispatcher*	5.00	336,777	175,255
Admin Assistant I	1.00	83,507	49,191
Records & Evidence Clerk	1.00	73,985	52,230
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>28.00</b>		<b>\$4,020,694</b>

Category	Budget Code	2023-24 Budget
Classified Support - Overtime	01-0000-0-2201-070-0000-8300-000-612	\$64,284
Classified Support - Stipends	01-0000-0-2202-070-0000-8300-000-612	4,000
Classified Support - Substitutes	01-0000-0-2204-070-0000-8300-000-612	64,375
Classified Support - Extra Duty	01-0000-0-2205-070-0000-8300-000-612	15,000
Uniform Allowances	01-0000-0-2x7x-070-0000-8300-000-612	11,900
Classified Clerical - Overtime/Extra Duty	01-0000-0-240x-070-0000-8300-000-612	40,800
Classified Clerical - Substitutes	01-0000-0-2404-070-0000-8300-000-612	30,000
Classified Variable Benefits	01-0000-0-3xx2-070-0000-8300-000-612	26,256
Materials & Supplies	01-0000-0-43xx-070-0000-8300-000-612	17,600
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-070-0000-8300-000-612	5,000
Travel & Conference	01-0000-0-5200-070-0000-8300-000-612	500
Travel & Conference - Out of State	01-0000-0-5225-070-0000-8300-000-612	100
Rentals/Leases/Repairs	01-0000-0-5600-070-0000-8300-000-612	8,200
Interprogram Charges/Postage	01-0000-0-5715-070-0000-8300-000-612	1,000
Interprogram Charges/Printing	01-0000-0-5725-070-0000-8300-000-612	1,500
Other Services	01-0000-0-5800-070-0000-8300-000-612	10,000
Fingerprinting	01-0000-0-5870-070-0000-8300-000-612	100
Postage	01-0000-0-5920-070-0000-8300-000-612	100
Cellular Services	01-0000-0-5930-070-0000-8300-000-612	6,750
K-9 Program	01-0000-0-xxxx-070-9350-8300-000-612	9,500
Fuel/Oil	01-0000-0-4340-070-9750-8300-000-612	80,000
Repairs/Vehicle Maintenance	01-0000-0-5600-070-9750-8300-000-612	50,000
Transportation Direct Charges/Repairs	01-0000-0-5743-070-9750-8300-000-612	1,000
Other Services	01-0000-0-5800-070-9750-8300-000-612	9,000
Classified Support - Extra Duty (Field Training)	01-0000-0-2x05-070-9222-8300-000-612	4,500
Classified Variable Benefits	01-0000-0-3xx2-070-9222-8300-000-612	1,310
Classified Support - Extra Duty (Safety)	01-0000-0-2x05-070-9597-8300-000-612	100,000
Other Services	01-0000-0-5800-070-9597-8300-000-612	17,990
Classified Variable Benefits	01-0000-0-3xx2-070-9597-8300-000-612	1,690
Police Services Supplemental Budget	01-0000-0-xxxx-070-xxx0-8300-000-697	78,000
LCAP Other Services	01-0730-0-58xx-070-0000-8300-000-612	\$327,339
<b>TOTAL</b>		<b>\$987,794</b>

\*includes Supplemental/Concentration funding

**Total Revenue: \$153,000**

**Contribution Revenue: (\$75,000)**

**Adjusted Revenue: \$78,000**

**Total Budget:**

**\$5,008,488**

## PRINT SERVICES

**FRANCINE BRISSEY**  
Director

The Print Services Department produces curriculum materials, school site administrative printing, graphic services and individual classroom and department materials at a low cost. District forms and documents are housed and prepared by Print Services.

STAFF	FTE	SALARIES	BENEFITS
Document Publishing Technician Senior	1.00	\$67,518	\$26,913
Graphics & Document Coordinator	1.00	95,477	49,891
Subtotal FTE, Salaries & Benefits	2.00		\$239,799

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7550-000-619	\$38,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7550-000-619	118,401
Other Services	01-0000-0-5800-050-0000-7550-000-619	1,000
Catering Services	01-0000-0-5825-050-0000-7550-000-619	100
Equipment	01-0000-0-6400-050-0000-7550-000-619	5,000
<b>Subtotal</b>		<b>\$162,501</b>
Interprogram Credits/Printing	01-0000-0-5725-050-0000-7550-000-619	(\$239,813)
Interfund Credits/Printing	01-0000-0-5755-050-0000-7550-000-619	(16,000)
<b>TOTAL</b>		<b>(\$93,312)</b>

**Total Budget:**

**\$146,487**

## PROFESSIONAL DEVELOPMENT AND CURRICULUM & INSTRUCTION

**KIRSTI SCHROEDER**  
Director

The professional development funds are utilized to support both certificated and classified Twin Rivers Unified School District staff in developing their professional capital. The funds are applied to align professional development to the strategic framework and the three (3) focus areas of Twin Rivers: Unparalleled Student Achievement, Engagement and Outreach, and Organizational Efficiency and Effectiveness.

The Curriculum and Instruction Department is responsible for the TK-12 programs and services directly related to the District's efforts to achieve college and career readiness with all students. We provide curricular services for all schools within the District and lead subject area committees in Math, English Language Arts, Science, Health and History/Social Science. Assessment, Williams, and Library Media Services are provided within the Curriculum and Instruction Department.

Library Media Services provides access to a variety of materials in varying formats, supports "information literacy" instruction to all District students, provides materials and support to district educators in designing learning experiences which support curricular and 21st century learning goals, and fosters a passion for reading in all district students.

The Instructional Materials Center (IMC) supports the District's instructional program by providing resources for TK-12 teachers in the comprehensive and alternative schools. This includes compiling, ordering, and distributing district adopted textbooks and other instructional materials. The IMC coordinates and manages district textbook inventories and the textbook database for the TK-12 schools. The IMC also participates in and provides documentation for the Williams' audits and the yearly Instructional Materials audit.

STAFF	FTE	SALARIES	BENEFITS
Director, Prof. Dev. and Curriculum & Instruction	1.00	\$182,451	\$50,057
Coordinator, Curriculum & Instruction	2.00	278,214	80,873
Administrative Secretary	0.50	33,602	17,880
Administrative Clerk Senior	1.00	57,470	30,433
Instructional Materials Coordinator	1.00	81,570	39,284
Program Development Specialist	0.10	9,570	4,623
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>5.60</b>		<b>\$866,027</b>

Category	Budget Code	2023-24 Budget
<b>Administration</b>		
Classified Substitute Salaries	01-0000-0-2404-141-0000-2100-000-641	\$347
Variable Benefits	01-0000-0-3902-141-0000-2100-000-641	126
Materials & Supplies	01-0000-0-4xxx-141-0000-2100-000-641	8,978
Travel & Conference/Out of State	01-0000-0-52xx-141-0000-2100-000-641	1,000
Mileage	01-0000-0-5230-141-0000-2100-000-641	750
Interprogram Charges/Printing	01-0000-0-5725-141-0000-2100-000-641	500
Other Services	01-0000-0-5800-141-0000-2100-000-641	2,424
Cellular & Wireless Services	01-0000-0-593x-141-0000-2100-000-641	725
<b>Professional Development</b>		
Classified Clerical Overtime	01-0000-0-2x01-141-9538-21x0-000-641	\$5,481
Variable Benefits	01-0000-0-3xx2-141-9538-21x0-000-641	640
Books Other Than Textbooks	01-0000-0-4200-141-xxxx-xx00-000-641	4,474
Materials & Supplies	01-0000-0-43xx-141-xxxx-xxx0-000-641	13,019
Travel & Conference	01-0000-0-5200-141-xxxx-xxx0-000-641	2,300
Rentals/Leases/Repairs	01-0000-0-5600-141-1695-1000-000-641	7,031
Interprogram Charges/Printing	01-0000-0-5725-141-xxxx-xx00-000-641	1,155
Other Services	01-0000-0-5800-141-1695-1000-000-641	1,000
<b>Curriculum &amp; Instruction</b>		
Certificated Salaries - Extra Duty	01-0000-0-1903-141-0000-2130-231-641	\$9,375
Variable Benefits	01-0000-0-3xx1-141-0000-2130-231-641	2,080
Books Other Than Textbooks	01-0000-0-4200-141-0000-2130-231-641	1,488
Materials & Supplies	01-0000-0-4xxx-141-0000-2130-231-641	14,415
Travel & Conference	01-0000-0-5200-141-0000-2130-231-641	3,430
Travel & Conference/Out of State	01-0000-0-5225-141-0000-2130-231-641	2,292
Mileage	01-0000-0-5230-141-0000-2130-231-641	1,500
Interprogram Charges/Printing	01-0000-0-5725-141-0000-2130-231-641	62
Wireless Services	01-0000-0-5935-141-0000-2130-231-641	500
<b>Instructional Materials</b>		
Classified Clerical Overtime	01-0000-0-2401-240-0000-2100-xxx-641	\$4,182
Variable Benefits	01-0000-0-3xx2-240-0000-2100-xxx-641	1,518
Materials & Supplies	01-0000-0-4xx0-240-0000-2100-xxx-641	23,110
Travel & Conference	01-0000-0-5200-240-0000-2100-000-641	250
Mileage	01-0000-0-5230-240-0000-2100-0x0-641	485
Rentals/Leases/Repairs	01-0000-0-5600-240-0000-2100-243-641	20,244
Interprogram Charges/Printing	01-0000-0-5725-240-0000-2100-0x0-641	1,815
Other Services	01-0000-0-5800-240-0000-2100-000-641	500
<b>Library Media Services</b>		
Classified Support - Extra Duty	01-0000-0-2205-240-0000-2420-000-641	\$9,000
Variable Benefits	01-0000-0-3xx2-240-0000-2420-000-641	3,266
Materials & Supplies	01-0000-0-4300-240-0000-2420-000-641	751
<b>TOTAL</b>		<b>\$150,213</b>

**Total Budget:**

**\$1,016,240**



## PROP 28 - ARTS AND MUSIC EDUCATION FUNDING

**DANISE EGAN**  
Director

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. At least 80 percent of the funds must be used to employ certificated or classified employees to provide arts education instruction and the remaining funds for training supplies, curriculum, professional learning, materials, and arts educational partnership programs. No more than one percent of AMS funds may be expended on administrative costs.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teachers	6.00	\$431,940	\$164,311
Subtotal FTE, Salaries & Benefits	6.00		\$596,251

Category	Budget Code	2023-24 Budget
Materials and Supplies	01-9034-0-4300-135-1110-1000-000-409	\$50,000
<b>TOTAL</b>		<b>\$50,000</b>

**Allocated Revenue: \$646,251**

**Total Budget: \$646,251  
(Restricted)**

**\$596,251 of the above budget is also reflected in the school site budgets.**

## PSYCHOLOGICAL SERVICES

**KATHLEEN WALKER**  
Executive Director

Services provided by school psychologists in the general education program, as well as special education, include: consultation with parents and staff regarding how to best help students learn; direct interventions, such as counseling with students and families; participation in Student Study and IEP Teams to plan specific services for students at risk; liaison with agencies; development of behavior plans; and crisis intervention for all District schools. Assessments may be completed to identify learning difficulties, as well as reassessments of students in special education programs are required every three years.

STAFF	FTE	SALARIES	BENEFITS
Executive Director, Special Education/SELPA	0.10	\$21,673	\$5,786
Administrative Secretary Senior	0.10	8,948	4,219
Psychologist*	11.96	1,421,559	438,899
Subtotal FTE, Salaries & Benefits	12.16		\$1,901,084

Category	Budget Code	2023-24 Budget
Books Other Than Textbooks	01-0000-0-4200-140-0000-3120-000-614	\$300
Materials & Supplies	01-0000-0-4300-140-0000-3120-000-614	2,277
Mileage	01-0000-0-5230-140-0000-3120-000-614	750
<b>TOTAL</b>		<b>\$3,327</b>

\*includes Supplemental/Concentration funding

**Total Budget:**

**\$1,904,411**

## PURCHASING SERVICES

**FRANCINE BRISSEY**  
Director

Purchasing Services is responsible for purchasing all District equipment, supplies and services using bid procedures; requests for quotes; piggybackable bids and recommended vendors; establishing purchasing standards and specifications; monitoring purchases to ensure District standards and acting as lead agency for the Nor-Cal Schools Joint Purchasing Association (JPA). The Purchasing Department has the sole authority to prepare and issue purchase orders for public works, goods and services.

STAFF	FTE	SALARIES	BENEFITS
Director, Purchasing Services	1.00	\$154,279	\$80,185
Supervisor, Purchasing Services	1.00	93,885	43,806
Admin Clerk Senior	1.00	52,021	19,183
Buyer	1.00	83,421	39,963
Purchasing Assistant	1.00	57,470	30,433
Subtotal FTE, Salaries & Benefits	5.00		\$654,646

Category	Budget Code	2023-24 Budget
Books Other Than Textbooks	01-0000-0-4200-050-0000-7530-000-605	\$1,000
Materials & Supplies	01-0000-0-43xx-050-0000-7530-000-605	12,550
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-050-0000-7530-000-605	4,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-050-0000-7530-000-605	1,300
Travel & Conference	01-0000-0-5200-050-0000-7530-000-605	4,000
Mileage	01-0000-0-5230-050-0000-7530-000-605	500
Dues & Memberships	01-0000-0-5300-050-0000-7530-000-605	700
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7530-000-605	2,650
Other Services	01-0000-0-5800-050-0000-7530-000-605	2,037
Catering	01-0000-0-5825-050-0000-7530-000-605	1,050
Licensing Software	01-0000-0-5882-050-0000-7530-000-605	47,314
Joint Powers Association (JPA)	01-0408-0-xxxx-050-0000-7530-000-649	6,250
<b>TOTAL</b>		<b>\$83,351</b>

**Total Budget: \$737,997**

## REFUGEE STUDENT IMPACT GRANT (RSI)

**JISEL VILLEGAS, Ph.D.**  
Director

The Refugee School Impact (RSI) Grant is a federal grant awarded to our district because of the influx of refugee students and families who enrolled in our schools. The grant funds allow our district to provide focused services and case management for a minimum of 151 of our refugee students and their families. RSI funds are utilized to provide refugee students and families with the necessary knowledge to successfully navigate through our education system as well as other social service systems. Students are provided with both academic and social emotional support that will enhance their opportunity to succeed in our schools and community. School staff are also provided with professional development that guides them to work more effectively with our refugee students.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Family & Community Liaison	1.00	\$49,941	\$18,419
Subtotal FTE, Salaries & Benefits	1.00		\$68,360

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-5840-4-4300-100-0000-2495-000-346	\$10,000
Subagreements for Services	01-5840-4-5100-100-1240-4200-000-346	18,399
Other Services	01-5840-4-5800-100-1240-4200-000-346	25,000
Indirect Cost @ 6.18%	01-5840-x-7310-100-0000-7210-000-346	6,388
<b>TOTAL</b>		<b>\$59,787</b>

**Allocated Revenue: \$110,000**  
**Unearned Revenue: 18,147**  
**Total Revenue: \$128,147**

**Total Budget: \$128,147**  
**(Restricted)**

## RISK MANAGEMENT AND CONTRACT SERVICES

**DEBRA GORDON**  
Director

Risk Management and Contract Services provides a variety of services, including emergency response planning, promotion of safety, mitigation of risks and compliance with federal, state, and local laws. The Department also issues public works bids and contracts for the District's 52 sites, in compliance with CA Public Contract Code. Additionally, the Department manages the District's E-Rate Funding program, obtaining millions of dollars in Federal funding for internet services and equipment; and issues RFPs and similar public solicitations for programs and services that promote student learning. Services Agreements, consulting agreements, technology licensing, curriculum procurement agreements, InterAgency MOUs, leases, Special Education MOUs, Architect and other professional services agreements, and university affiliate/field training agreements are all within the department's purview.

STAFF	FTE	SALARIES	BENEFITS
Director, Risk Management and Contract Serv	1.00	\$157,325	\$76,301
Supervisor, Contracts & E-Rate	1.00	93,885	43,258
Subtotal FTE, Salaries & Benefits	2.00		\$370,769

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-4300-021-0000-7200-000-617	\$3,510
Travel & Conference	01-0000-0-5200-021-0000-7200-000-617	\$2,000
Rents/Lease/Repairs	01-0000-0-5600-021-0000-7200-000-617	\$2,746
Interprogram Charges/Printing	01-0000-0-5725-021-0000-7200-000-617	300
Advertisement	01-0000-0-5810-021-0000-7200-000-617	6,500
Licensing Software/Emergency Mgmt.	01-0000-0-5882-021-0000-7200-000-617	32,000
Safety/Crossing Guards	01-0000-0-5800-021-9143-8300-000-617	285,908
Hazardous Material/Waste Disposal	01-0000-0-5525-021-9266-8200-000-617	35,680
HAZMAT Compliance Services	01-0000-0-5800-021-9266-8200-000-617	12,250
<b>TOTAL</b>		<b>\$380,894</b>

**Total Budget: \$751,663**

## SALARIES/BENEFITS

STAFF	FTE	SALARIES	BENEFITS
Reimbursable Teacher - TRUE			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
<b>Variable Salaries/Benefits</b>		
Certificated Salaries - Substitutes/Missed Prep/Split Classes	01-0000-0-110x-xxx-1110-1000-000-050	\$3,425,000
Certificated Salaries - First 4 Days of School	01-0000-0-1104-xxx-1110-1000-003-050	100,000
Certificated Pupil Support - Substitutes	01-0000-0-1204-xxx-0000-xxxx-000-050	5,000
Certificated Supervisor - Substitutes	01-0000-0-1304-xxx-0000-2700-000-050	100,000
Instructional Paraeducators - Substitutes	01-0000-0-2104-xxx-1110-1000-000-050	5,000
Campus Monitor/Health Asst./Library Asst. - Subs	01-0000-0-2204-xxx-0000-xxxx-000-050	40,000
Classified - Overtime	01-0000-0-2401-xxx-0000-xxxx-000-050	50,000
Classified - Substitutes	01-0000-0-2404-xxx-0000-xxxx-000-050	150,000
Classified Confidential - Overtime/Substitutes	01-0000-0-25xx-xxx-0000-xxxx-000-050	25,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-xxx-050	839,986
Subagreement for Services - Certificated Substitutes	01-0000-0-5100-000-1110-1000-000-050	5,000
<b>Subtotal</b>		<b>\$4,744,986</b>
Home & Hospital Extra Duty	01-0000-0-1103-xxx-1430-1000-000-051	\$65,000
Master Teacher/National University Stipend	01-0000-0-1102-xxx-1499-1000-000-051	300
Assistant to the Principal (Elementary-Teacher in Charge)	01-0000-0-1902-xxx-0000-2700-018-051	30,000
Counseling Stipends	01-0000-0-1202-xxx-0000-3110-000-051	24,500
Coaching Stipends/Extra Curricular	01-0000-0-xx02-xxx-1365-4100-000-051	710,000
Coaching Stipends/Athletic	01-0000-0-xx02-xxx-1240-4200-000-051	750,000
Negotiations (Subs for Teacher Doing Prep Work)	01-0000-0-1104-xxx-9695-7120-000-051	5,000
Class Size Overages	01-0000-0-1103-xxx-1110-1000-015-051	105,000
TK/Kinder & 1st Grade Assessments	01-0000-0-1104-xxx-1110-1000-016-051	5,000
Dept./Grade Level Chair	01-0000-0-1102-xxx-1110-1000-017-051	210,000
Interview Panel Subs (HR Requested)	01-0000-0-1104-xxx-1110-1000-030-051	60,000
Teacher Sixth Period Pay (District)	01-0000-0-1105-xxx-1633-1000-080-051	595,000
Teacher Sixth Period Pay-Cont./I.S. (District)	01-0000-0-1105-xxx-3xxx-1000-080-051	45,000
Focus Groups (Subs) & Elem Teacher Missed Prep	01-0000-0-110x-xxx-1100-1000-081-051	23,000
Out of Class/Miscellaneous	01-0000-0-2x99-xxx-xxxx-xxxx-257-051	10,000
Vacation Payoffs	01-0000-0-2x10-xxx-xxxx-xxxx-822-051	150,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-xxx-051	445,505
<b>Subtotal</b>		<b>\$3,233,305</b>
<b>Supplemental/Concentration Variable</b>		
Certificated	01-0730-0-1x04-xxx-xxx0-xxx0-000-050	\$119,443
Classified	01-07xx-0-2x04-xxx-xxx0-xxx0-000-050	16,200
Benefits	01-07xx-0-3xxx-xxx-xxx0-xxx0-000-050	32,366
<b>Subtotal</b>		<b>\$168,009</b>
<b>Salary Offsets</b>		
Certificated (Teachers)	01-0000-0-1xxx-333-xxxx-xxxx-000-000	(\$91,260,389)
Benefits	01-0000-0-3xxx-333-xxxx-xxxx-000-000	(30,276,534)
Certificated - Charter (Teachers)	01-0000-0-11xx-000-xxxx-1000-333-000	(1,939,645)
Benefits - Charter	01-0000-0-3xxx-000-xxxx-1000-333-000	(878,186)
LRE Block Grant - Nurse Salaries	01-0000-0-1200-060-0000-3140-000-000	(1,477,309)
LRE Block Grant - Nurse Benefits	01-0000-0-3901-060-0000-3140-000-000	(475,524)
ESSER III - Police Salaries	01-0000-0-2x00-070-0000-8300-000-000	(2,091,462)
ESSER III - Police Benefits	01-0000-0-3902-070-0000-8300-000-000	(1,018,407)
AMIMD Block Grant - Health Benefits CSEA	01-0000-0-3402-000-0000-2700-000-000	(819,558)
<b>Subtotal</b>		<b>(\$130,237,014)</b>
<b>Projected Savings/Open Positions</b>		
Certificated	01-0000-0-1106-000-1110-1000-000-052	(\$1,500,000)
Classified	01-0000-0-2x06-000-0000-7200-000-052	(2,300,000)
Benefits	01-0000-0-3xxx-000-xxxx-xxxx-000-052	(1,584,988)
<b>Subtotal</b>		<b>(\$5,384,988)</b>
<b>TOTAL</b>		<b>(\$127,475,702)</b>

**Total Budget: (\$127,475,702)**

## SCHOOL LEADERSHIP

**LORI GRACE, Ed.D.**  
Associate Superintendent

School Leadership is an educational unit responsible for preschool through 12th grade programs and services, directly related to the District's efforts to close the achievement gaps and promote academic proficiency in all students. The division works to support elementary & secondary schools, student engagement, career and technical learning, visual and performing arts, adult education, parent engagement, and early childhood education. This division oversees all Instructional Services for the District.

STAFF	FTE	SALARIES	BENEFITS
Associate Superintendent, School Leadership	1.00	\$252,423	\$65,892
Director, English Language Services	0.34	57,775	16,057
Executive Assistant II	1.00	92,968	42,921
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>2.34</b>		<b>\$528,036</b>

Category	Budget Code	2023-24 Budget
Books Other Than Textbooks	01-0000-0-4200-085-0000-2100-000-607	\$2,000
Materials & Supplies	01-0000-0-43x0-085-0000-2100-000-607	5,500
Materials & Supplies - Meetings	01-0000-0-4325-085-0000-2100-000-607	2,600
Computer Supplies \$500 - \$4,999	01-0000-0-4410-085-0000-2100-000-607	2,000
Travel & Conference	01-0000-0-5200-085-0000-2100-000-607	3,000
Travel & Conference Out of State	01-0000-0-5225-085-0000-2100-000-607	2,000
Mileage	01-0000-0-5230-085-0000-2100-000-607	1,000
Dues & Memberships	01-0000-0-5300-085-0000-2100-000-607	2,000
Rentals/Leases/Repairs	01-0000-0-5600-085-0000-2100-000-607	2,000
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2100-000-607	1,000
Other Services	01-0000-0-5800-085-0000-2100-000-607	2,200
Licensing Software	01-0000-0-5882-085-0000-2100-000-607	500
<b>TOTAL</b>		<b>\$25,800</b>

### CENTRALIZED INSTRUCTIONAL SERVICES

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-4300-081-0000-2x00-000-628	\$7,000
Rentals/Leases/Repairs	01-0000-0-5600-xx1-0000-2100-000-628	38,000
Interprogram Charges/Postage	01-0000-0-5715-081-0000-2100-000-628	4,000
Interprogram Charges/Printing	01-0000-0-5725-081-1110-1000-000-628	11,000
<b>TOTAL</b>		<b>\$60,000</b>

**Total Budget:**

**\$613,836**



## SCHOOL LEADERSHIP ELEMENTARY EDUCATION

**YVETTE STREETER**  
Executive Director

The Elementary Education Department is an educational unit within the School Leadership Division, and supports the mission and vision for students in preschool through 6th grade. The work of Elementary Education is to provide direction, support, monitoring, and evaluation of schools and their programs in order to ensure an excellent academic program for all students within a supportive and welcoming learning environment. Elementary Education works closely with other departments like Secondary Education, Special Education, English Learner Services Department, Professional Development, and VAPA to support the success of all students. Elementary Education consults frequently with Human Resources and various departments within Administrative Services.

STAFF	FTE	SALARIES	BENEFITS
Executive Director, Elementary	1.00	\$200,679	\$54,183
Administrative Secretary Senior	0.50	40,764	24,232
Subtotal FTE, Salaries & Benefits	1.50		\$319,858

Category	Budget Code	2023-24 Budget
Certificated Variable Salaries	01-0000-0-1x03-085-xxx0-xx00-000-608	\$1,366
Certificated Substitute Salaries	01-0000-0-1104-085-1110-1000-000-608	500
Classified Variable Salaries	01-0000-0-2105-085-1110-1000-000-608	492
Variable Benefits	01-0000-0-3xxx-085-xxx0-xx00-000-608	720
Books Other Than Textbooks	01-0000-0-4200-085-xxxx-21x0-000-608	1,238
Materials & Supplies	01-0000-0-43x0-085-xxxx-xx00-000-608	3,500
Materials & Supplies - Meetings	01-0000-0-4325-085-xxxx-2x00-000-608	5,089
Inventoried Supplies \$500 - \$4,999	01-0000-0-4400-085-0000-2100-000-608	600
Computer Supplies \$500 - \$4,999	01-0000-0-4410-085-0000-2100-000-608	995
Travel & Conference & Out of State	01-0000-0-5200-085-xxxx-2100-000-608	2,450
Mileage	01-0000-0-5230-085-0000-2100-000-608	1,300
Interprogram Charges/Printing	01-0000-0-5725-085-xxx0-xx00-000-608	300
Other Services	01-0000-0-5800-085-xxxx-2100-000-608	700
Licensing Software	01-0000-0-5882-085-0000-2100-000-608	200
Postage	01-0000-0-5920-085-0000-2100-000-608	50
Wireless Services	01-0000-0-5935-085-0000-2100-000-608	500
<b>TOTAL</b>		<b>\$20,000</b>

**Total Budget: \$339,858**

## SCHOOL LEADERSHIP K-8 AND CHARTER EDUCATION

**CYNTHIA ANDREWS**  
Executive Director

PK-8 & Charter Education is an educational unit within the School Leadership division, which supports the mission and vision for all students in PK-8 and Charter schools. The work of the PK-8 & Charter schools is to provide direction, support, and evaluation of schools and their programs, in order to ensure an excellent academic program for all students, within a supportive and welcoming learning environment. PK-8 and Charter schools work closely with other departments such as Elementary Education, Secondary Education, Special Education, English Learner Services, Professional Development, VAPA, and MTSS to support the success of all students. PK-8 & Charter schools consult frequently with Human Resources and various departments within Administrative Services.

STAFF	FTE	SALARIES	BENEFITS
Executive Director, Elementary (K8/Charter)	1.00	\$212,720	\$66,650
Administrative Secretary Senior	0.50	40,764	24,232
Subtotal FTE, Salaries & Benefits	1.50		\$344,366

Category	Budget Code	2023-24 Budget
Classified Variable Salaries	01-0000-0-2401-085-0000-2100-000-610	\$884
Variable Benefits	01-0000-0-3902-085-0000-2100-000-610	311
Books Other Than Textbooks	01-0000-0-4200-085-0000-2x00-000-610	850
Materials & Supplies	01-0000-0-43x0-085-xxxx-2x00-000-610	3,705
Materials & Supplies - Meetings	01-0000-0-4325-085-xxxx-2x00-000-610	5,500
Inventoried Supplies	01-0000-0-4400-085-0000-2100-000-610	1,000
Computer Supplies \$500 - \$4,999	01-0000-0-4410-085-0000-2100-000-610	1,000
Travel & Conference	01-0000-0-5200-085-0000-2x00-000-610	1,800
Travel & Conference Out of State	01-0000-0-5225-085-0000-2100-000-610	1,700
Mileage	01-0000-0-5230-085-0000-2100-000-610	1,000
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2x00-000-610	400
Other Services	01-0000-0-5800-085-xxxx-2100-000-610	1,000
Licensing Software	01-0000-0-5882-085-0000-2100-000-610	300
Postage	01-0000-0-5920-085-0000-2100-000-610	50
Wireless Services	01-0000-0-5935-085-0000-2100-000-610	500
<b>TOTAL</b>		<b>\$20,000</b>

**Total Budget:                      \$364,366**

## SCHOOL LEADERSHIP SECONDARY EDUCATION

**Megan Simmons**  
Executive Director

The Secondary Education Department is an educational unit within the School Leadership Division, and supports the mission and vision for all students in grades 7 through 12. Secondary Education includes comprehensive high schools, comprehensive middle schools, alternative education programs including continuation high schools and independent study. Other programs within Secondary Education include, but are not limited to, Advanced Placement (AP) and Math Engineering Science Achievement (MESA). All secondary programs work to support Twin Rivers Unified School District students to become college and career ready upon graduation. Secondary Education also works closely with other departments like Special Education, English Learners, Professional Development, Special Projects, and VAPA to support the success of all students.

A counseling program is an integral component of the educational system and is vital in preparing and assisting students to be successful, lifelong learners. School counselors assist students in making decisions, managing emotions, coping with crises, overcoming barriers to learning, and seeking access to the core curriculum. School counselors and members of the support team help students set short-term and long-term goals, improve attendance, reduce and resolve conflicts, and prevent youth suicide. This support team works to create a positive learning environment; teaches self-management skills; acts as advocates for students; and provides relevant academic, career, and personal/social counseling to enable students to make informed decisions toward achieving their future goals. The Executive Director of Secondary Education works closely with counselors to ensure success through the services and supports they provide students.

The Secondary Education Department is also responsible in providing Adult Education support to students in achieving their personal, educational, and vocational goals through the acquisition of knowledge and skills for employment, career advancement, and social responsibility.

STAFF	FTE	SALARIES	BENEFITS
Executive Director, Secondary	0.90	\$166,094	\$47,552
Director, Counseling & CCR	1.00	172,124	47,723
Administrative Secretary Senior	0.90	80,533	42,920
Administrative Secretary	1.00	76,331	42,859
Subtotal FTE, Salaries & Benefits	3.80		\$676,136

Category	Budget Code	2023-24 Budget
Classified Variable Salaries	01-0000-0-2401-085-0000-2100-000-609	\$442
Variable Benefits	01-0000-0-3902-085-0000-2100-000-609	156
Books Other Than Textbooks	01-0000-0-4200-085-xxxx-21x0-000-609	1,200
Materials & Supplies	01-0000-0-4300-085-xxxx-2x00-000-609	6,679
Materials & Supplies - Meetings	01-0000-0-4325-085-0000-2x00-000-609	2,000
Inventoried Supplies \$500 - \$4,999	01-0000-0-4410-085-0000-2100-000-609	3,251
Travel & Conference & Out of State	01-0000-0-52xx-085-xxxx-2100-000-609	3,000
Mileage	01-0000-0-5230-085-0000-2100-000-609	1,300
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2100-000-609	350
Other Services	01-0000-0-5800-085-0000-2100-000-609	1,000
Licensing Software	01-0000-0-5882-085-0000-2100-000-609	360
Postage	01-0000-0-5920-085-0000-2100-000-609	50
Wireless Services	01-0000-0-5935-085-0000-2100-000-609	212
<b>TOTAL</b>		<b>\$20,000</b>

**Total Budget:**

**\$696,136**

## SCHOOL-BASED MEDI-CAL ADMINISTRATIVE ACTIVITIES PROGRAM

**KATHLEEN WALKER**  
Executive Director

The School-Based Medi-Cal Administrative Activities (SMAA) program reimburses school districts for the federal share (50%) of certain costs for administering the Medi-Cal program.

Those activities include: Outreach and Referral; Facilitating the Medi-Cal Application; Arranging Non-Emergency/Non-Medical Transportation; Program Planning and Policy Development; and MAA Claims Coordination.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
None	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0080-0-4300-060-0000-3140-000-650	\$70,344
Materials & Supplies \$500-\$4,999	01-0080-0-4400-060-0000-3140-000-650	5,000
Indirect Cost @ 6.18%	01-0080-0-7310-300-0000-7210-000-650	4,656
<b>TOTAL</b>		<b>\$80,000</b>

**Allocated Revenue: \$80,000**

**Total Budget:**

**\$80,000**  
**(Locally Restricted)**

## SPECIAL EDUCATION Staffing

**KATHLEEN WALKER**  
Executive Director

STAFF	FTE	SALARIES	BENEFITS
Executive Director, Spec Ed/SELPA	0.75	\$162,550	\$43,445
Director, Special Education	0.75	125,944	42,388
Coordinator, Special Education	0.85	121,301	34,907
Teacher	116.60	10,395,319	3,719,297
RSP	85.00	7,894,111	2,758,953
Vision Specialist	1.00	69,554	26,815
Psychologist	14.79	1,759,458	569,071
Paraeducator II	30.75	1,251,359	733,062
Paraeducator - Independent Facilitator	76.85	2,926,413	1,677,642
Health Services Specialist-LVN	4.54	257,590	132,517
School Social Worker	0.50	41,306	14,885
Language/Speech/Hearing Specialist	36.45	3,680,214	1,196,028
Program Specialist	5.55	687,791	212,742
Transition Specialist	0.63	83,185	28,019
Speech & Language Therapy Assistant	0.94	54,204	29,233
Augmentative Alter Comm Specialist	1.00	120,679	41,927
Physical Therapist	1.00	83,363	29,940
Vocational Advisor	1.05	46,807	24,833
Administrative Secretary Senior	0.90	80,533	37,970
Administrative Secretary	1.00	70,565	35,242
Administrative Clerk Senior	3.00	170,201	83,678
Administrative Clerk School Site	1.00	35,532	22,376
Accounting Clerk Senior	1.00	66,987	33,928
Data Management Specialist	1.00	78,148	47,223
Data Management Assistant	2.00	131,726	76,226
Office Manager Middle School/Alternative	1.00	79,911	38,674
Custodian	0.50	25,948	9,569
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>390.39</b>		<b>\$42,201,289</b>
Projected Savings/Open Positions Certificated			(\$2,104,183)
Projected Savings/Open Positions Classified			(\$2,172,322)
<b>Subtotal of Projected Savings</b>			<b>(\$4,276,505)</b>

All State Special Education Programs (Resource 6500)  
total: **\$ 59,031,721**

**Total Staffing Budget: \$37,924,784**

**Allocated Revenue: \$ 28,896,863**  
**LCFF Base Revenue: 16,209,886**  
**Contributions: 13,924,972**  
**Total Revenue: \$ 59,031,721**

**\$30,612,632 of the above budget is also reflected in the school site budgets.**

## SPECIAL EDUCATION Administration, Operations and Misc.

**KATHLEEN WALKER**  
Executive Director

The Special Education administration provides the coordination and supervision of all special education programs in the District. Administration is responsible for finding and providing a free, appropriate education for every student in need of special education services in the District.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Administration - Classified Variable Salaries	01-6500-0-2x0x-300-5xxx-x1x0-000-202	\$3,500
Administration - Variable Benefits	01-6500-0-3902-300-5760-3140-000-202	754
Administration - Books, Materials & Supplies	01-6500-0-4xxx-xx0-5xxx-xxx0-000-202	26,700
Administration - Computer Supplies \$500 - \$4,999	01-6500-0-44x0-300-5001-2100-000-202	3,000
Administration - Travel & Conference/Out-of-State, Mile	01-6500-0-52xx-300-5xxx-xxx0-000-202	5,200
Administration - Rentals/Leases/Repairs	01-6500-0-5600-xx0-5xxx-xxx0-000-202	7,500
Administration - Interprogram Charges/Postage/Printing	01-6500-0-57x5-xxx-5xxx-xxx0-000-202	10,455
Administration - Other Services	01-6500-0-5800-300-5001-2100-000-202	10,230
Administration - Legal Fees	01-6500-0-5880-300-5001-7160-000-202	223,000
Administration - Licensing Software	01-6500-0-5882-300-5001-2100-000-202	43,545
Administration - Parent Mileage (Special Ed)	01-6500-0-5890-300-5766-3600-000-202	2,000
Administration - Postage	01-6500-0-5920-xx0-5001-2x00-000-202	500
Administration - Cellular Telephones	01-6500-0-5930-300-5001-2100-000-202	5,900
Administration - Other Tuit, Exc Cost Pmt to COE	01-6500-0-7142-300-5766-9200-000-202	384,693
Administration - All Other Transfers Out	01-6500-0-7299-000-5001-9200-000-202	655,000
Admin - District Support/Indirect Costs @ 6.18%	01-6500-0-7310-300-5001-7210-000-202	2,532,579
Staff Development - Certificated Variable Salaries	01-6500-0-1x0x-300-57xx-x1x0-000-205	42,325
Staff Development - Classified Variable Salaries	01-6500-0-210x-300-57xx-11xx-000-205	3,550
Staff Development - Variable Benefits	01-6500-0-3xxx-300-57xx-x1xx-000-205	9,641
Staff Development - Books, Materials & Supplies	01-6500-0-4xxx-300-5xxx-x1x0-000-205	7,756
Staff Development - Travel & Conference	01-6500-0-5200-300-5xxx-x1x0-000-205	6,133
Staff Development - Interprogram Charges/Printing	01-6500-0-5725-300-5xxx-x1x0-000-205	4,250
Staff Development - Other Services	01-6500-0-5800-300-5766-1110-000-205	9,000
Special Ed - Excess - State Special Schools	01-6500-0-7130-300-5766-9200-000-208	45,000
Special Ed - Excess - Other Tuit, Exc Cost Pmt to Dist	01-6500-0-7141-300-5766-9200-000-208	184,450
Special Ed - Excess - Other Tuit, Exc Cost Pmt to COE	01-6500-0-7142-300-5766-9200-000-208	1,325,574
Special Ed Specialized Svcs - Consulting Services	01-6500-0-5832-300-5766-1197-000-209	40,000
Special Ed - Excess - Other Tuit, Exc Cost Pmt to COE	01-6500-0-7142-300-5766-9200-000-209	164,944
Low Incidence Disabilities - Material & Supplies	01-6500-0-43x0-300-5766-1110-000-212	257,424
Low Incidence Disabilities - Inventoried Supplies 500-499	01-6500-0-44x0-300-5766-1110-000-212	140,000
Low Incidence Disabilities - Licensing Software	01-6500-0-5882-300-5766-1110-000-212	2,611
Low Incidence Disabilities - Equipment	01-6500-0-6400-300-5766-1110-000-212	100,000
Low Incidence Disabilities - Direct Support/Indirect Cost	01-6500-0-7310-300-5001-7210-000-212	24,722
Achieve - Material & Supplies	01-6500-0-4300-300-5xxx-xxx0-000-213	16,800
Achieve - Mileage	01-6500-0-5230-300-5xxx-xxx0-000-213	200
Achieve - Rentals/Leases/Repairs	01-6500-0-5600-300-5766-1100-000-213	2,500
Achieve - Field Trips (TRUSD Buses)	01-6500-0-5742-654-5766-1110-000-213	600
Achieve - Other Services	01-6500-0-5800-300-5766-1181-000-213	1,900
Achieve - Licensing Software	01-6500-0-5882-300-5766-1110-000-213	3,000
SELPA - Certificated Variable Salaries	01-6500-0-1903-300-5001-2100-000-215	3,742
SELPA - Classified Variable Salaries	01-6500-0-2401-300-5001-2100-000-215	100
SELPA - Variable Benefits	01-6500-0-3xxx-300-5001-2100-000-215	847
SELPA - Material & Supplies	01-6500-0-43xx-300-5001-2100-000-215	1,327
SELPA - Travel & Conference	01-6500-0-5200-300-5001-2100-000-215	9,984
SELPA - Dues & Memberships	01-6500-0-5300-300-5001-2100-000-215	3,500
SELPA - Other Services	01-6500-0-5800-300-5001-2495-000-215	500
SELPA - Legal Fees	01-6500-0-5880-300-5001-7160-000-215	6,000
SELPA - Licensing Software	01-6500-0-5882-300-5001-2100-000-215	41,179
Certificated Salaries - Stipends	01-6500-0-1x02-300-57xx-xxxx-000-250	766,950
Certificated Variable Salaries	01-6500-0-1x03-300-5xxx-x1x0-000-250	12,000
Certificated Variable Substitute Salaries	01-6500-0-1104-300-576x-11x0-000-250	451,427
Classified Variable Salaries	01-6500-0-2x0x-xx0-5xxx-xxx0-000-250	900
Classified Variable Substitute Salaries	01-6500-0-2x04-xxx-5xxx-xxxx-000-250	25,500
Variable Benefits	01-6500-0-3xxx-xxx-5xxx-xxxx-000-250	189,804
Class Size Overages - Certificated Variable Salaries	01-6500-0-1x03-300-57xx-x1x0-015-250	11,868
Class Size Overages - Variable Benefits	01-6500-0-3xxx-300-57xx-x1x0-015-250	2,637
6th Period - Certificated Variable Salaries	01-6500-0-1105-xxx-576x-11x0-080-250	10,000
6th Period - Variable Benefits	01-6500-0-3xx1-xxx-576x-11x0-080-250	2,278
IEP's - Certificated Substitute Salaries	01-6500-0-1104-300-576x-11x0-300-250	2,000
IEP's - Variable Benefits	01-6500-0-3xx1-300-576x-11x0-300-250	460
Home & Hospital - Certificated Variable Salaries	01-6500-0-1103-300-5766-1130-303-250	33,509
Home & Hospital - Variable Benefits	01-6500-0-3xx1-300-5766-1130-303-250	7,491
Home & Hospital - Materials & Supplies	01-6500-0-4300-300-5766-1130-303-250	559
Home & Hospital - Mileage	01-6500-0-5230-300-5766-1130-303-250	2,000
Home & Hospital - Interprogram Charges/Printing	01-6500-0-5725-300-5766-1130-303-250	240
<b>TOTAL</b>		<b>\$7,893,738</b>

**Total Budget: \$7,893,738**

**\$684,903 of the above budget is also reflected in the school site budgets.**

## SPECIAL EDUCATION Designated Instruction Services

**KATHLEEN WALKER**  
Executive Director

Designated Instruction Services (DIS) are designed to serve the needs of eligible students, as determined by professional assessment by an IEP team. Services may include, but are not limited to, speech/language therapy, occupational therapy, physical therapy, vision, counseling, and other services as defined by law.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-6500-0-4300-300-57x0-3150-000-204	\$1,713
Mileage	01-6500-0-5230-300-57x0-3150-000-204	1,310
Licensing Software	01-6500-0-5882-300-5760-3150-000-204	1,000
<b>TOTAL</b>		<b>\$4,023</b>

**Total Budget: \$4,023**



## SPECIAL EDUCATION Dispute, Prevention & Resolution

**KATHLEEN WALKER**  
Executive Director

The Special Education Dispute Prevention and Resolution funds are one time funds provided for the purposes of assisting local education agencies with establishing and improving local alternative dispute resolutions (ADR) in anticipation of an increased number of local disputes related to the COVID-19 pandemic and special education distance learning.

STAFF	FTE	SALARIES	BENEFITS
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Variable Salaries	01-6536-0-1903-300-5001-2495-000-217	\$3,720
Classified Variable Salaries	01-6536-0-2105-300-5001-2495-000-217	1,304
Variable Benefits	01-6536-0-3xxx-300-5001-2495-000-217	1,299
Other Services	01-6536-0-5xx0-300-5001-2495-000-217	75,000
District Support/Indirect Costs @ 6.18%	01-6536-0-7310-300-5001-7210-000-217	5,026
<b>TOTAL</b>		<b>\$86,349</b>

**Carryover: \$ 86,349**

**Total Budget:**

**\$86,349  
(Restricted)**

## SPECIAL EDUCATION Extended School Year

**KATHLEEN WALKER**  
Executive Director

Students receiving services in this program may require continued instruction during the summer months. Although the majority of these students have moderate/severe disabilities, some students with milder disabilities require Extended School Year (ESY) services. Areas covered support the student's IEP goals.

STAFF	FTE	SALARIES	BENEFITS
See Below for Variable Salaries and Benefits			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Certificated Variable Salaries	01-6500-0-1x03-300-5763-x1x0-000-201	\$97,800
Certificated Substitute Salaries	01-6500-0-1104-300-5763-1110-000-201	3,000
Classified Variable Salaries	01-6500-0-2x05-300-5763-xxxx-000-201	102,016
Classified Substitute Salaries	01-6500-0-2104-300-5763-1110-000-201	3,000
Variable Benefits	01-6500-0-3xxx-300-5763-xxxx-000-201	51,573
Materials & Supplies	01-6500-0-4300-300-5763-1110-000-201	3,027
Mileage	01-6500-0-5230-300-5763-2110-000-201	300
Interprogram Charges/Printing	01-6500-0-5725-300-5763-2100-000-201	300
<b>TOTAL</b>		<b>\$261,016</b>

**Total Budget:                      \$261,016**

## SPECIAL EDUCATION Nonpublic Schools/Agencies

**KATHLEEN WALKER**  
Executive Director

Special Education Nonpublic Schools are designed for students whose disabilities and needs are severe enough that their educational needs cannot be met by existing District or County programs.

Special Education Nonpublic Agencies are utilized to provide services for students including assessment and DIS services when the District does not have the resources/capacity within the District.

STAFF	FTE	SALARIES	BENEFITS
None			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Nonpublic Schools	01-6500-0-5x00-300-5766-1180-000-201	\$3,412,773
Nonpublic Agencies	01-6500-0-5x00-300-5766-1181-000-201	9,465,615
<b>TOTAL</b>		<b>\$12,878,388</b>

**Total Budget:                   \$12,878,388**

## SPECIAL EDUCATION Resource Specialist Program

**KATHLEEN WALKER**  
Executive Director

The Resource Specialist Program (RSP) serves special education students whose primary needs can be met in general education programs. The majority of students' school day is spent in general education classes, with pull out and/or push in support from the RSP teacher.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits			
	0.00		\$0

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-6500-0-4300-300-5760-1120-000-201	\$10,825
Mileage	01-6500-0-5230-300-5760-1120-000-201	1,000
<b>TOTAL</b>		<b>\$11,825</b>

**Total Budget:                      \$11,825**

## SPECIAL EDUCATION SDC (Mild/Moderate)

**KATHLEEN WALKER**  
Executive Director

Special Day Classes are designed to provide special education services to students with special needs for a majority of their school day. Special Day Class programs are for mild/moderate disabilities as determined to meet the students' educational needs as identified by an Individualized Education Program (IEP) team.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Textbooks	01-6500-0-4100-300-5760-1110-000-201	\$200
Books Other Than Textbooks	01-6500-0-4200-300-5760-1110-000-201	162
Materials & Supplies	01-6500-0-4300-300-5760-1110-000-201	6,485
Mileage	01-6500-0-5230-300-5760-1110-000-201	1,650
Rentals/Leases/Repairs	01-6500-0-5600-821-5760-1110-000-201	2,838
Interprogram Charges/Printing	01-6500-0-5725-300-5760-1110-000-201	250
Licensing Software	01-6500-0-5882-300-5760-1110-000-201	115
<b>TOTAL</b>		<b>\$11,700</b>

**Total Budget:                      \$11,700**

## SPECIAL EDUCATION SDC (Moderate/Severe)

**KATHLEEN WALKER**  
Executive Director

Special Day Classes are to provide special education services to eligible students for a majority of their school day. Special Day Classes are for moderate/severe disabilities, as determined, to meet the students' needs as identified by an Individualized Education Program (IEP) team. Students receive intense training in this program including academics, independent living skills, and vocational skills.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Books Other Than Textbooks	01-6500-0-4200-300-5766-1110-000-201	\$4,800
Materials & Supplies	01-6500-0-4300-xxx-57xx-1110-000-201	11,000
Computer Software & Supplies	01-6500-0-4310-300-5766-1110-000-201	8,000
Mileage	01-6500-0-5230-300-5766-1110-000-201	100
Interprogram Charges/Postage	01-6500-0-5715-690-5730-1110-000-201	390
Interprogram Charges/Printing	01-6500-0-5725-300-5766-1110-000-201	1,957
Licensing Software	01-6500-0-5882-300-5766-1110-000-201	20,000
<b>TOTAL</b>		<b>\$46,247</b>

**Total Budget:                      \$46,247**

## SPECIAL EDUCATION Learning Recovery Plan

**KATHLEEN WALKER**  
Executive Director

Special Education Learning Recovery Allocation funds are one time funds provided for purposes of providing learning recovery support to pupils with disabilities associated with impacts to learning due to school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020, to September 1, 2021, inclusive. The funds may include expenditures related to hiring new staff, contracting for additional services providers, or paying overtime or providing substitutes for existing staff, in order to provide missed services, conduct overdue assessments, or hold overdue IEPs. The funds may also be used to purchase materials and professional development necessary to implement intensive interventions and professional development. There will be a focus in allocating funds for intensive reading intervention and behavioral supports.

STAFF	FTE	SALARIES	BENEFITS
RSP	1.00	\$119,871	\$38,199
Subtotal FTE, Salaries & Benefits		1.00	\$158,070

Category	Budget Code	2023-24 Budget
Certificated Variable Salaries	01-6537-0-110x-300-576x-11x0-000-216	\$20,300
Classified Variable Salaries	01-6537-0-2105-300-5766-1110-000-216	14,800
Variable Benefits	01-6537-0-3xxx-300-576x-11x0-000-216	9,812
Materials & Supplies	01-6537-0-4300-300-5766-1110-000-216	50,000
Professional Consulting Services	01-6537-0-5x00-300-5766-xxxx-000-216	115,000
District Support/Indirect Costs @ 6.18%	01-6537-0-7310-300-5001-7210-000-216	22,741
<b>TOTAL</b>		<b>\$232,653</b>

**Carryover: \$ 390,723**

**Total Budget:**

**\$390,723**  
**(Restricted)**

**\$158,070 of the above budget is also reflected in the school site budgets.**



## SPECIAL EDUCATION State Mental Health

**KATHLEEN WALKER**  
Executive Director

The State Mental Health funds are designed to be used for educationally-related mental health services that are included in a student's IEP. Services may include psychological services, counseling and guidance.

STAFF	FTE	SALARIES	BENEFITS
Executive Director, Special Education/SELPA	0.15	\$32,510	\$8,673
Director Special Education	0.25	41,981	14,129
Coordinator, Special Education	0.85	119,632	35,219
Psychologist	2.10	252,679	82,427
Program Specialist	0.75	97,110	38,281
Mental Health Therapist	1.00	129,724	43,973
Behavior Intervention Specialist	3.75	201,768	120,679
Behavior/Academic Intervention Assistant	9.75	432,127	243,042
School Social Worker	0.50	41,306	14,885
Subtotal FTE, Salaries & Benefits	19.10		\$1,950,145

Category	Budget Code	2023-24 Budget
Certificated Variable Salaries	01-6546-0-1103-300-5766-1110-000-210	\$1,000
Certificated Variable Substitute Salaries	01-6546-0-3901-300-5766-1110-000-210	222
Books, Materials & Supplies	01-6546-0-4x00-300-5xxx-x11x-000-210	26,217
Other Services	01-6546-0-5xxx-300-5xxx-x1xx-000-210	436,102
Travel & Conference	01-6546-0-5200-300-5001-2100-000-210	15,000
Mileage	01-6546-0-5230-300-5xxx-31xx-000-210	1,851
District Support/Indirect Costs @ 6.18%	01-6546-0-7310-300-5011-7210-000-210	133,212
<b>TOTAL</b>		<b>\$613,604</b>

**Allocated Revenue: \$ 1,903,689**  
**Carryover: 660,060**  
**Total Revenue: \$ 2,563,749**

**Total Budget: \$2,563,749**  
**(Restricted)**

**\$316,583 of the above budget is also reflected in the school site budgets.**

# SPECIAL EDUCATION

## Individuals with Disabilities Education Improvement Act - Local Assistance (AKA PL 94-142)

**KATHLEEN WALKER**  
Executive Director

The Individuals with Disabilities Education Improvement Act (IDEA) funds provide support for special education supports and services.

It is the policy of the Twin Rivers Unified School District that all children with disabilities (including children with disabilities attending private schools) regardless of the severity of their disability, and who are in need of special education and related services are identified, located and evaluated in compliance with federal and California law.

Each parentally placed private school student with a disability that is designated by the district to receive services is entitled to an ISP detailing the specific special education and related services that the district will provide. (34 C.F.R. § 300.138 (b); 34 C.F.R. § 300.132 (b).) The IDEA, which uses the term "services plan" rather than ISP, defines such plan as being a written statement that describes the special education and related services the LEA will provide to a parentally-placed child with a disability enrolled in a private school who has been designated to receive services.

STAFF	FTE	SALARIES	BENEFITS
Program Specialist	0.25	\$24,808	\$8,347
Psychologist	1.45	175,995	55,942
Language/Speech/Hearing Specialist	1.80	187,288	62,608
Paraeducator II	56.88	2,243,556	1,303,457
Paraeducator III	96.63	4,049,402	2,386,032
Paraeducator Sign Language	0.79	35,766	21,945
Office Manager Elementary	0.50	28,287	15,052
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>158.30</b>		<b>\$10,598,485</b>

Category	Budget Code	2023-24 Budget
Classified Variable Salaries	01-3310-0-2x05-xx0-57xx-xxx0-000-307	\$4,350
Classified Substitute Salaries	01-3310-0-2x04-xx0-57xx-xxx0-000-307	16,928
Projected Savings/Open Positions	01-3310-0-2106-300-5766-1110-000-307	(800,000)
Variable Benefits - Classified Salaries	01-3310-0-3xx2-xx0-57xx-xxx0-000-307	4,484
Variable Benefits - Project Savings/Open Position	01-3310-0-3xx2-300-5766-1110-000-307	(515,908)
Materials & Supplies	01-3310-0-4300-xx0-5xxx-xxx0-000-307	9,800
Mileage	01-3310-0-5230-300-57xx-xxx0-000-307	1,740
All Other Transfers Out	01-3310-0-7299-000-5001-9200-000-307	100,000
District Support/Indirect Costs @ 6.18%	01-3310-0-7310-300-5001-7210-000-307	575,969
<b>TOTAL</b>		<b>(602,637)</b>

**Allocated Revenue: \$ 6,493,825**

**Contributions: 3,502,023**

**Total Revenue: \$ 9,995,848**

**Total Budget:**

**\$9,995,848**

**(Restricted)**

**\$10,096,358 of the above budget is also reflected in the school site budgets.**

## SPECIAL EDUCATION IDEA Preschool Grants

**KATHLEEN WALKER**  
Executive Director

This program provides supports and services to preschool aged students with disabilities.

STAFF	FTE	SALARIES	BENEFITS
Coordinator Special Education	0.30	\$41,732	\$12,768
Program Specialist	0.25	24,808	8,383
Language/Speech/Hearing Specialist	1.80	187,288	62,608
Paraeducator III	0.12	5,608	3,942
Office Manager Elementary	0.50	28,287	15,052
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>2.97</b>		<b>\$390,476</b>

Category	Budget Code	2023-24 Budget
Classified Salaries & Substitute Salaries	01-3315-0-2x0x-6xx-5730-xxx0-000-342	\$711
Variable Benefits	01-3315-0-3902-6xx-5730-xxx0-000-342	122
Materials & Supplies	01-3315-0-4300-300-5730-x1x0-000-342	600
Mileage	01-3315-0-5230-300-5730-x1x0-000-342	275
District Support/Indirect Costs @ 6.18%	01-3315-0-7310-300-5730-7210-000-342	24,234
<b>TOTAL</b>		<b>\$25,942</b>

**Allocated Revenue: \$ 181,764**  
**Contributions:       234,654**  
**Total Revenue:       \$ 416,418**

**Total Budget:               \$416,418**  
**(Restricted)**

**\$9,687 of the above budget is also reflected in the school site budgets.**

# SPECIAL EDUCATION

## Individuals with Disabilities Education Act, Preschool Staff Development

**KATHLEEN WALKER**  
Executive Director

Preschool Staff Development funds provide for local staff development opportunities for those who work in infant and preschool programs. The funds are disseminated on a pro-rata basis based on the prior year December student count, ages 3-5. The funds are also used for in-service training and may include a staff training program.

STAFF	FTE	SALARIES	BENEFITS
None			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Travel & Conference	01-3345-4-5200-300-5730-1110-000-356	\$1,488
District Support/Indirect Costs @ 6.18%	01-3345-4-7310-300-5001-7210-000-356	92
<b>TOTAL</b>		<b>\$1,580</b>

**Allocated Revenue: \$ 1580**

**Total Budget:**

**\$1,580**  
**(Restricted)**

## SPECIAL EDUCATION

### Part C, Early Education Programs

**KATHLEEN WALKER**  
Executive Director

These funds are used to contract with the Sacramento County Office of Education to provide services to infants on an Individualized Education Plan (IEP).

STAFF	FTE	SALARIES	BENEFITS
None			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Other Services	01-3385-4-5800-300-5710-1110-000-354	\$55,632
<b>TOTAL</b>		<b>\$55,632</b>

**Allocated Revenue:      \$55,632**

**Total Budget:**

**\$55,632**  
**(Restricted)**

## SPECIAL EDUCATION IDEA Mental Health

**KATHLEEN WALKER**  
Executive Director

The IDEA Mental Health funds are designed to be used for educationally-related mental health services that are included in a student's IEP. Services may include psychological services, counseling and guidance.

STAFF	FTE	SALARIES	BENEFITS
Coordinator, Special Education	0.20	\$28,934	\$8,301
Psychologist	0.40	54,194	15,908
Mental Health Therapist	1.00	132,250	39,037
Program Specialist	0.20	25,221	6,767
Subtotal FTE, Salaries & Benefits	1.80		\$310,612

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-3327-x-4300-300-5xxx-x1xx-000-352	\$164,426
Mileage	01-3327-x-5230-300-5xxx-x1xx-000-352	2,300
District Support/Indirect Costs @ 6.18%	01-3327-x-7310-300-5011-7210-000-352	29,499
<b>TOTAL</b>		<b>\$196,225</b>

**Allocated Revenue: \$ 331,426**  
**Unearned Revenue: 175,411**  
**Total Revenue: \$ 506,837**

**Total Budget: \$506,837**  
**(Restricted)**

## SPECIAL PROJECTS, CO-CURRICULAR AND COMPLIANCE

**TRAVIS BURKE**  
Director

The Special Projects Department is responsible for providing service for the following programs: Title I, Expanded Learning (ASES/ELO-P), LCAP, Summer School and Alternative Interventions. The overall goal of the department is to ensure clear supports are provided while maintaining alignment and coherence throughout the District's Multi-Tier System of Supports. Students and staff learn best through ongoing collaboration, Professional Development, PLC's, and quality direct student services.

STAFF	FTE	SALARIES	BENEFITS
Director, Special Projects, Co-Curricular and Comp.	1.00	\$172,124	\$62,807
Administrative Secretary	1.00	62,838	37,904
Subtotal FTE, Salaries & Benefits	2.00		\$335,673

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-4300-090-0000-2100-000-642	\$4,107
Materials & Supplies - Meetings	01-0000-0-4325-090-xxxx-xx00-000-642	3,550
Travel & Conference	01-0000-0-5200-090-xxxx-2100-000-642	5,720
Dues & Memberships	01-0000-0-5300-090-1490-1000-000-642	300
Rentals/Leases/Repairs	01-0000-0-5600-090-0000-2100-000-642	9,825
Interprogram Charges/Postage	01-0000-0-5715-090-0000-2100-000-642	200
Interprogram Charges/Printing	01-0000-0-5725-090-0000-2100-000-642	2,100
Other Services	01-0000-0-5800-090-0000-2100-000-642	3,500
Licensing Software	01-0000-0-5882-090-0000-2100-000-642	500
LCAP	01-0730-0-xxxx-090-xxxx-xxxx-xxx-642	151,472
<b>TOTAL</b>		<b>\$181,274</b>

**Total Budget: \$516,947**



## STUDENT SERVICES

**RUDY PUENTE**  
Director

Student Services plans, implements, and monitors health wellness and prevention, child welfare, student attendance, student behavior and intervention or prevention programs for high risk youths, and mandated vision and hearing screenings for all students. The Student Services Department provides both technical assistance and training on student records. Student Services focuses on the reduction of student substance abuse, suspension/expulsion, improved attendance, alternative education placements, foster youth services, homeless services, behavior intervention support, Parenting & Pregnant Minors Program, Tobacco Use Prevention and Education (TUPE) programs, and District School Attendance Review Board program. Also, Student Services focuses on implementation of Title I programs that support neglected and delinquent youths.

STAFF	FTE	SALARIES	BENEFITS
Director, Student Services	1.00	\$179,009	\$59,025
Coordinator, Health & Wellness	1.00	141,889	33,971
Coordinator, Child Welfare	0.50	66,758	20,644
Program Specialist*	1.00	129,724	47,393
Student Engagement Specialist Senior	1.06	58,215	31,466
Nurse	13.18	1,477,309	475,524
Enrollment Demographics Specialist	1.00	62,150	32,151
Student Engagement Specialist	1.00	73,140	41,687
Administrative Secretary	1.00	79,966	47,890
Administrative Clerk Bilingual Senior	1.00	52,021	28,431
Admin Services Tech - H,W&P	1.00	67,092	33,966
District Receptionist	1.00	59,232	31,079
Health Services Specialist-LVN	6.00	344,059	166,274
Health Services Assistant	0.75	32,950	12,179
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>30.48</b>		<b>\$3,885,194</b>

Category	Budget Code	2023-24 Budget
<b>Summer School</b>		
Materials & Supplies	01-0000-0-4300-060-1720-1000-000-611	\$871
<b>Child Welfare &amp; Attendance</b>		
Materials & Supplies	01-0000-0-4300-060-0000-3130-000-611	\$712
Travel & Conference	01-0000-0-5200-060-0000-3130-000-611	139
Mileage	01-0000-0-5230-060-0000-3130-000-611	500
Interprogram Charges/Postage & Printing	01-0000-0-57x5-060-0000-3130-000-611	1,168
Postage	01-0000-0-5920-060-0000-3130-000-611	75
Cellular Telephones	01-0000-0-5930-060-0000-3130-000-611	420
<b>Health Services/Nurses</b>		
Classified Support/Extra Duty Salaries	01-0000-0-220x-060-0000-3140-000-611	\$6,178
Variable Benefits	01-0000-0-3xx2-060-0000-3140-000-611	1,885
Materials & Supplies	01-0000-0-43xx-060-0000-3140-000-611	27,476
Mileage	01-0000-0-5230-060-0000-3140-000-611	5,963
Interprogram Charges/Printing	01-0000-0-5725-060-0000-3140-000-611	367
Other Services	01-0000-0-5800-060-0000-3140-000-611	7,654
Cellular Telephones	01-0000-0-5930-060-0000-3140-000-611	10,040
<b>Student Services/Other Pupil Services</b>		
Other Certificated - Extra Assignment	01-0000-0-1903-060-0000-3900-000-611	\$320
Classified Support/Extra Duty Salaries	01-0000-0-240x-060-0000-3900-000-611	1,909
Variable Benefits	01-0000-0-3xxx-060-0000-3900-000-611	743
Books/Materials/Supplies	01-0000-0-4xxx-060-0000-3900-000-611	6,956
Travel & Conference	01-0000-0-5200-060-0000-3900-000-611	750
Mileage	01-0000-0-5230-060-0000-3900-000-611	1,000
Rentals/Leases/Repairs	01-0000-0-5600-060-0000-3900-000-611	1,281
Interprogram Charges/Postage & Printing	01-0000-0-57x5-060-0000-3900-000-611	4,000
Other Services	01-0000-0-5800-060-0000-3900-000-611	1,700
Postage	01-0000-0-5920-060-0000-3900-000-611	125
Cellular Telephones	01-0000-0-5930-060-0000-3900-000-611	1,260
<b>Student Services/Operations</b>		
Waste Disposal	01-0000-0-5525-060-9266-8200-000-611	\$2,000
<b>TOTAL</b>		<b>\$85,492</b>

\*includes Supplemental/Concentration funding

**Total Budget: \$3,970,686**

## SUPERINTENDENT'S OFFICE

**STEVE MARTINEZ, Ed.D.**  
Superintendent

The Superintendent is responsible for administering the affairs of the District, evaluating the performance of cabinet-level District administrators and developing plans related to District progress and programs. The Superintendent also provides leadership within the District and encourages professional growth within District employee ranks. The Superintendent serves both the school system and the surrounding communities.

STAFF	FTE	SALARIES	BENEFITS
Superintendent	1.00	\$343,179	\$114,753
Executive Assistant Senior	1.00	127,714	55,682
Subtotal FTE, Salaries & Benefits			2.00
			\$641,328

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-4300-010-0000-7150-000-601	\$10,000
Computer Software & Supplies	01-0000-0-4310-010-0000-7150-000-601	1,000
Materials & Supplies - Meetings	01-0000-0-4325-010-0000-7150-000-601	4,846
Computer Supplies \$500-\$4,999	01-0000-0-4410-010-0000-7150-000-601	3,000
Travel & Conference	01-0000-0-5200-010-0000-7150-000-601	2,500
Mileage	01-0000-0-5230-010-0000-7150-000-601	100
Dues & Memberships	01-0000-0-5300-010-0000-7150-000-601	10,300
Rentals/Leases/Repairs	01-0000-0-5600-010-0000-7150-000-601	8,000
Interprogram Charges/Postage	01-0000-0-5715-010-0000-7150-000-601	400
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7150-000-601	500
Other Services	01-0000-0-5800-010-0000-7150-000-601	54,004
Licensing Software	01-0000-0-5882-010-0000-7150-000-601	150
Cellular Services	01-0000-0-5930-010-0000-7150-000-601	3,700
<b>TOTAL</b>		<b>\$98,500</b>

**Total Budget: \$739,828**

## TITLE I, PART A

**TRAVIS BURKE**  
Director

The purpose of Title I is to provide educational opportunities for at risk children to help them succeed in the regular school program, attain grade-level proficiency, and meet the challenging content and student performance standards that all students are expected to master. Title I funds are used for staff, contracts, materials, supplies and equipment. The site and district leadership teams develop the budget based on needs assessment data that are reflected in the evolving site plans.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, Child Welfare	1.50	\$200,275	\$61,934
Coordinator, MTSS & Interventions	0.50	67,525	20,817
Program Specialist	1.50	187,641	59,071
Counselor - Secondary	2.25	237,794	77,550
Intervention Specialist - MTSS	10.00	1,145,064	369,862
School Social Worker	0.90	107,884	32,542
Student Support Teacher	8.78	832,335	285,792
Teacher- Avid	3.80	327,544	113,452
Program Development Specialist	0.90	86,133	41,603
Academic Intervention Specialist Bilingual Sr.	6.65	416,009	241,599
Academic Intervention Specialist Senior	5.50	372,821	194,528
Behavior/Academic Intervention Assistant	1.63	69,535	27,578
Academic & Career Advisor	1.00	57,504	30,445
Administrative Clerk Senior	0.50	30,890	16,884
Budget Analyst	0.40	32,927	15,823
Campus Safety Specialist	2.48	103,674	68,858
Family & Community Liaison	0.38	14,910	5,910
Paraeducator I	1.13	36,022	15,269
Student Engagement Specialist Senior	2.69	151,514	83,198
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>52.48</b>		<b>\$6,240,716</b>

Category	Budget Code	2023-24 Budget
Certificated Salaries - Substitutes	01-3010-4-1104-xxx-xxxx-1000-xxx-3xx	\$240,559
Certificated Salaries	01-3010-4-1x0x-xxx-xxxx-xxxx-xxx-3xx	1,520,511
Classified Variable Salaries	01-3010-4-2x0x-xxx-xxxx-xxxx-000-3xx	181,652
Variable Benefits	01-3010-4-3xxx-xxx-xxxx-xxxx-xxx-3xx	489,292
Books Other Than Textbooks	01-3010-4-4200-xxx-xxxx-xxxx-xx0-3xx	178,554
Materials & Supplies	01-3010-4-4300-xxx-xxxx-xxxx-xxx-3xx	937,061
Computer Software & Supplies	01-3010-4-4310-xxx-xxx0-xxxx-000-3xx	104,441
Materials & Supplies - Meetings	01-3010-4-4325-xxx-xx00-2495-000-312	26,480
To be Allocated	01-3010-4-4399-640-1110-1000-000-303	20,510
Supplies \$500-\$4,999	01-3010-4-44x0-xxx-xxx0-xxxx-000-3xx	93,331
Subagreements for Services	01-3010-4-5100-xxx-1xxx-1000-xxx-3xx	4,240,000
Travel & Conference	01-3010-4-52xx-xxx-xxxx-xxxx-xx0-3xx	289,766
Mileage	01-3010-4-5230-0xx-xxxx-xx00-000-3xx	1,500
Dues & Memberships	01-3010-4-5300-088-1195-1000-440-329	70,000
Interprogram Charges	01-3010-4-57xx-xxx-xxxx-xxxx-000-3xx	9,351
Other Services	01-3010-4-58xx-xxx-xxxx-xxxx-xxx-3xx	709,186
Licensing Software	01-3010-4-5882-xxx-xxx0-xxxx-xxx-3xx	526,710
Direct Support/Indirect Cost @ 6.18%	01-3010-x-7310-xxx-0000-7210-000-3xx	719,328
<b>TOTAL</b>		<b>\$10,358,232</b>

**Allocated Revenue: \$16,094,790**  
**Unearned Revenue: 504,158**  
**Total Revenue: \$16,598,948**

**Total Budget: \$16,598,948**  
**(Restricted)**

**\$6,349,321 of the above budget is also reflected in the school site budgets.**

## TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION

**GINA CARREÓN**  
Chief Human Resources Official  
**TRAVIS BURKE**  
Director  
**KIRSTI SCHROEDER**  
Director

Title II A is a federal program that increases student academic achievement consistent with the challenging state academic standards. It improves the quality and effectiveness of teachers, principals and other school leaders. It provides low-income and minority students greater access to effective teachers, principals, specialized instructional personnel and other school leaders. An equitable share of Title II A funds must be allocated to private schools located in the district boundaries if the school elects to have Title II A services.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist New Teacher Support	2.00	\$252,336	\$79,251
Subtotal FTE, Salaries & Benefits	2.00		\$331,587

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-4035-4-1906-086-0000-2100-000-365	\$52,117
Certificated Salaries - Extra Duty	01-4035-4-1103-141-1xxx-1000-24x-365	450,880.0
Certificated Salaries - Substitutes	01-4035-4-1104-030-1695-1000-000-365	8,185.0
Variable Benefits	01-4035-4-3xx1-xxx-xxxx-xx00-xxx-365	117,958
Books Other Than Textbooks	01-4035-4-4200-141-1695-1000-240-365	9,869
Travel & Conference	01-4035-4-5200-xxx-xxxx-xxx0-xxx-365	24,160
Other Services	01-4035-4-5x00-xxx-xxxx-xx00-xxx-3x5	323,292
Licensing Software	01-4035-4-5882-141-1695-1000-240-365	98,100
Direct Support/Indirect Cost @ 6.18%	01-4035-x-7310-xxx-0000-7210-000-3x5	76,703
<b>TOTAL</b>		<b>\$1,161,264</b>

**Allocated Revenue: \$1,559,116**  
**Unearned Revenue: 69,676**  
**Transfer to Title IV: (135,941)**  
**Total Revenue: \$1,492,851**

**Total Budget: \$1,492,851**  
**(Restricted)**

## TITLE III - ENGLISH LEARNERS STUDENT PROGRAM

**JISEL VILLEGAS, Ph.D.**  
Director

Title III is a federal program for English learners (EL) and immigrant students. Title III funds may be used to support a wide array of instructional support services for EL students and their families. The funds are to be directed to activities that assist EL students to acquire English and to meet grade level and graduation standards. Professional development for teaching staff is among the services provided through Title III funds that enhance instruction for EL students. An equitable share of Title III funds must be allocated to private schools located in the district boundaries if they elect services.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist - EL	0.90	\$111,848	\$35,274
Student Learning Coach - EL	3.60	388,855	117,672
Family & Community Liaison	1.50	77,200	33,501
TOSA EL	0.90	59,480	23,428
TOSA, PK-6 ELD	0.90	111,959	35,302
Subtotal FTE, Salaries & Benefits	7.80		\$994,519

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-4203-4-4300-100-1110-1000-000-380	\$18,249
Other Services	01-4203-4-5800-100-9538-2495-000-380	55,633
Licensing Software	01-4203-4-5882-100-1110-1000-000-380	61,619
Direct Support/Indirect Cost @ 6.18%	01-4203-x-7310-100-0000-7210-000-380	69,835
<b>TOTAL</b>		<b>\$205,336</b>

**Allocated Revenue: \$814,776**

**Unearned Revenue: 385,079**

**Total Revenue: \$1,199,855**

**Total Budget:**

**\$1,199,855**

**(Restricted)**

## TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT

**TRAVIS BURKE**  
Director

Title IV funds are utilized to provide all students with access to a well-rounded education, with a focus on improving conditions for student learning, as well as the use of technology to improve the academic achievement and digital literacy of all students. District funds are primarily used to support arts integration, instructional technology tools, as well as curricular tools to enhance classroom engagement. Private school consultation is provided as requested to ensure equitable services and support are available.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist	2.00	\$230,958	\$74,410
Campus Safety Specialist	1.75	69,581	38,065
Subtotal FTE, Salaries & Benefits	3.75		\$413,014

Category	Budget Code	2023-24 Budget
Certificated Salaries - Extra Duty	01-4127-4-1x03-090-xxxx-xxx0-48x-377	\$106,403
Classified Salaries - Extra Duty	01-4127-4-2x0x-xxx-0000-24xx-48x-377	21,279
Variable Benefits	01-4127-4-3xxx-xxx-xxxx-xxxx-48x-377	31,318
Books Other Than Textbooks	01-4127-4-4200-087-0000-2495-488-377	1,500
Materials/Supplies	01-4127-4-4x00-xxx-xxxx-xxxx-48x-377	101,500
Computer Supplies \$500-\$4,999	01-4127-4-4410-xxx-1110-1000-489-377	200,631
Subagreements For Services	01-4127-4-5100-0x0-xxxx-xxxx-48x-377	60,000
Travel & Conferences	01-4127-4-5200-120-9538-3110-488-377	50,000
Other Services	01-4127-4-58xx-xxx-xxxx-xxxx-48x-377	258,404
Licensing Software	01-4127-4-5882-437-1110-1000-487-377	3,439
Direct Support/Indirect Cost @ 6.18%	01-4127-4-7310-xxx-0000-7210-000-377	73,387
<b>TOTAL</b>		<b>\$907,861</b>

**Allocated Revenue: \$1,184,934**

**Transfer from Title II: 135,941**

**Total Revenue: \$1,320,875**

**Total Budget:**

**\$1,320,875  
(Restricted)**

**\$157,644 of the above budget is also reflected in the school site budgets.**

## TOBACCO USE PREVENTION EDUCATION

**RUDY PUENTE**  
Director

The purpose of the Tobacco Use Prevention Education (TUPE) program is to reduce youth tobacco use through education, intervention, cessation and youth development activities. Youth are encouraged to make healthy choices regarding tobacco use through research-validated instruction. Educational opportunities are presented in assemblies and individual or group activities which build knowledge and promote social and decision making skills. Collaboration with community-based tobacco control programs is an integral part of program planning. For optimal effectiveness, schools, parents and the larger community are also included in planning and implementation. TUPE grant outcomes are monitored through the California Healthy Kids Survey which is administered every year for all students in grades 7-12. In addition, the TUPE Program Specialist monitors student substance abuse infractions on AERIES Dashboard as another measure of TUPE progress. The program's instruction and collaboration has been documented to increase student's ability to make healthy choices.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	1.00	\$68,502	\$34,485
Subtotal FTE, Salaries & Benefits	1.00		\$102,987

Category	Budget Code	2023-24 Budget
Certificated Salaries	01-6690-0-1903-060-11x0-4100-000-420	\$60,000
Variable Benefits	01-6690-0-3xx1-060-11x0-4100-000-420	13,306
Books Other Than Textbooks	01-6690-0-4200-060-1110-1000-000-420	8,383
Other Services	01-6690-0-5899-060-1110-1000-000-420	15,354
Direct Support/Indirect Cost @ 6.18 %	01-6690-0-7310-060-0000-7210-000-420	12,362
<b>TOTAL</b>		<b>\$109,405</b>

**Allocated Revenue \$212,392**

**Total Budget: \$212,392  
(Restricted)**

## TRANSPORTATION SERVICES

**TIMOTHY SHANNON**

**Director**

The Transportation Department is responsible for providing Home to School and Special Needs transportation for students who attend school within the boundaries of the Twin Rivers Unified School District. In addition, the department is responsible for providing transportation for educational, recreational and athletic events. This department also services and repairs all white fleet vehicles for district departments and school sites, i.e.: Maintenance, Custodial, Nutrition Services, Instructional Technology and Police Services, etc.

STAFF	FTE	SALARIES	BENEFITS
Director, Transportation Services	1.00	\$143,541	\$63,814
Manager, Transportation Planning Services	1.00	118,776	52,400
Manager, Vehicle Maintenance	1.00	105,533	53,584
Supervisor, Transportation	1.00	91,205	52,018
Supervisor, Vehicle Maintenance	1.00	114,117	56,737
Administrative Secretary	1.00	69,576	34,878
Accounting Technician	1.00	74,608	42,226
Accounting Clerk Senior	1.00	66,817	48,613
Vehicle Servicing Mechanic	5.00	323,856	182,017
Transportation Router	1.00	65,896	27,009
Transportation Scheduler/Dispatcher	2.00	134,770	60,652
Bus Driver Senior	1.00	52,610	22,130
Bus Driver	58.25	2,868,637	1,659,897
Bus Driver Instructor	2.00	130,004	68,150
Bus Attendant	9.00	287,097	181,575
Van Driver	7.50	294,926	164,527
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>93.75</b>		<b>\$7,712,196</b>

Category	Budget Code	2023-24 Budget
Classified Salaries - Extra/Overtime/Subs	01-0720-0-2xxx-260-xxxx-3600-000-626	\$1,201,724
Classified Variable Benefits	01-0720-0-3xx2-260-xxxx-3600-000-626	182,000
Projected Open Position Savings- Salaries	01-0720-0-2206-260-xxxx-3600-260-626	(700,000)
Projected Open Position Savings - Benefits	01-0720-0-3902-260-xxxx-3600-260-626	(330,932)
Books/Materials & Supplies	01-0720-0-4x00-260-xxxx-3600-000-626	80,500
Computer Software & Supplies	01-0720-0-4310-260-xxxx-3600-000-626	10,000
Materials & Supplies - Meeting	01-0720-0-4325-260-xxxx-3600-000-626	1,500
Fuel/Oil	01-0720-0-4340-260-xxxx-3600-000-626	450,000
Materials & Supplies - Tire/Tube	01-0720-0-4341-260-xxxx-3600-000-626	230,000
Maintenance Supplies	01-0720-0-4350-260-0000-3600-000-626	20,000
Inventoried/Computer Supplies \$500-\$4,999	01-0720-0-44x0-260-xxxx-3600-000-626	25,000
Travel & Conference / Meals / Mileage	01-0720-0-52xx-260-xxxx-3600-000-626	22,850
Rentals/Leases/Repairs	01-0720-0-56xx-260-xxxx-3600-000-626	700,871
Interprogram Charges/Postage	01-0720-0-5715-260-0000-3600-000-626	500
Interprogram Charges/Printing	01-0720-0-5725-260-xxxx-3600-000-626	1,500
Other Services	01-0720-0-58xx-260-xxxx-3600-xx0-626	965,928
Licensing Software	01-0720-0-5882-260-xxxx-3600-000-626	303,000
Pupil Transportation	01-0720-0-5895-260-xxxx-3600-000-626	23,000
Wireless Services	01-0720-0-5935-260-xxxx-3600-000-626	1,250
Construction/Equipment Replacement	01-0720-0-6x00-260-xxxx-3600-000-626	49,792
Direct Support/Indirect Cost @ 6.18%	01-0720-0-7310-260-0000-7210-000-626	570,331
<b>Subtotal</b>		<b>\$3,808,814</b>
Interprogram Credits/Transportation	01-0720-0-xxxx-xx0-0000-3600-000-626	(\$1,672,236)
LCAP	01-0730-0-xxxx-260-xxxx-3600-000-626	\$1,000,000
<b>TOTAL</b>		<b>\$3,136,578</b>

**Contribution Revenue: \$ 6,142,004**

**Allocated Revenue: \$ 3,706,770**

**Total Revenue: \$ 9,848,774**

**Total Budget:**

**\$10,848,774**

**(Locally Restricted)**



## UTILITIES

STAFF	FTE	SALARIES	BENEFITS
None			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2023-24 Budget
Other Utilities	01-0000-0-5500-000-0000-8200-000-654	\$195,000
S.M.U.D.	01-0000-0-5510-000-0000-8200-000-654	4,410,000
P.G. & E.	01-0000-0-5515-000-0000-8200-000-654	1,200,000
Water	01-0000-0-5520-000-0000-8200-000-654	975,000
Waste Disposal	01-0000-0-5525-000-0000-8200-000-654	493,000
Sewer	01-0000-0-5550-000-0000-8200-000-654	185,000
Storm Drainage	01-0000-0-5555-000-0000-8200-000-654	400,000
Secured Tax	01-0000-0-5800-000-0000-7200-000-654	200,000
Telephone & Internet Services	01-0000-0-5910-000-0000-7200-000-654	768,000
Cellular Services	01-0000-0-5930-000-0000-7200-000-654	175,000
Wireless Services	01-0000-0-5935-000-0000-7200-000-654	30,000
<b>Subtotal</b>		<b>\$9,031,000</b>
Interprogram Credits/Utilities	01-0000-0-5750-xxx-0000-8200-000-654	(\$143,670)
<b>TOTAL</b>		<b>\$8,887,330</b>

**Total Budget:**

**\$8,887,330**

## WAREHOUSE SERVICES

**FRANCINE BRISSEY**  
Director

The District Warehouse, a support system to all schools and offices, is responsible for receiving and issuing all incoming supplies and equipment in a timely manner. Warehouse staff are also responsible for maintaining and issuing warehouse and food services inventoried items stocked in the warehouse, the delivery of all mail and the relocation of all furniture and equipment. The Warehouse maintains an inventory control system for District furniture, equipment and property, and disposes of surplus, scrap and obsolete materials.

STAFF	FTE	SALARIES	BENEFITS
Manager, Warehouse Operations	1.00	\$109,227	\$48,895
Warehousing & Distribution Coordinator	1.00	79,713	38,602
Delivery Specialist/Driver	8.00	466,419	256,853
Warehousing & Distribution Specialist	2.00	121,971	62,429
Instructional Material Technician	1.75	103,974	56,837
<b>Subtotal FTE, Salaries &amp; Benefits</b>	<b>13.75</b>		<b>\$1,344,920</b>

Category	Budget Code	2023-24 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7540-000-606	\$4,127
Fuel/Oil	01-0000-0-4340-050-0000-7540-000-606	300
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-050-0000-7540-000-606	500
Computer Supplies \$500-\$4,999	01-0000-0-4410-050-0000-7540-000-606	5,000
Travel & Conference	01-0000-0-5200-050-0000-7540-000-606	10,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7540-000-606	6,000
Transportation Direct Charges/Fuel	01-0000-0-5711-050-0000-7540-000-606	20,000
Transportation Direct Charges/Repairs	01-0000-0-5743-050-0000-7540-000-606	10,000
Other Services	01-0000-0-5800-050-0000-7540-000-606	2,500
Catering	01-0000-0-5825-050-0000-7540-000-606	1,000
Licensing Software	01-0000-0-5882-050-0000-7540-000-606	15,000
Postage	01-0000-0-5920-050-0000-7540-000-606	3,000
Cellular Services	01-0000-0-5930-050-0000-7540-000-606	2,200
<b>TOTAL</b>		<b>\$79,627</b>

**Total Budget: \$1,424,547**

## WORKABILITY PROGRAM

**KATHLEEN WALKER**

Executive Director

**MICHAEL GRANT**

Transition Specialist

The Workability I Program provides services to middle school and high school students with disabilities, which assist them in a successful transition from school to work, post-secondary education/training and independent living. Supports include assessments, counseling, career/college exploration, pre-employment training, paid work experience and supervision. This program serves approximately 800 students each year.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Transition Specialist	0.37	\$49,065	\$16,525
Vocational Advisor	1.58	70,210	37,249
Subtotal FTE, Salaries & Benefits	1.95		\$173,049

Category	Budget Code	2023-24 Budget
Certificated Salaries - Salaries	01-6520-0-1102-300-5760-1110-000-4x6	\$13,104
Certificated Salaries - Extra Assignment	01-6520-0-190x-300-5060-2100-000-4x6	1,600
Classified Salaries	01-6520-0-2905-300-5001-3900-000-406	9,000
Classified Salaries - Students	01-6520-0-2961-300-5760-1110-000-406	60,450
Variable Benefits	01-6520-0-3xxx-300-5xxx-xxx0-000-4x6	9,979
Materials & Supplies	01-6520-0-4300-300-5xxx-xxx0-000-4x6	3,889
Travel & Conferences	01-6520-0-5200-300-5001-xx00-000-4x6	3,243
Mileage	01-6520-0-5230-300-50xx-xx00-000-406	750
Interprogram Charges/Printing	01-6520-0-5725-300-5760-1110-000-4x6	150
Interprogram Charges/Field Trips	01-6520-0-5742-300-5760-1110-000-4x6	2,728
Licensing Software	01-6520-0-5882-300-5760-1110-000-406	250
Cellular Services	01-6520-0-5930-300-5001-2700-000-406	900
Direct Support/Indirect Cost @ 6.18%	01-6520-0-7310-300-5001-7210-000-4x6	17,248
<b>TOTAL</b>		<b>\$123,291</b>

**Allocated Revenue: \$296,340**

**Total Budget: \$296,340  
(Restricted)**



## FINANCIAL SECTION

### OTHER FUND BUDGETS

The California Department of Education (CDE) has authorized five broad categories of funds which each offers various detailed funds within them. The broad categories of funds are as follows:

**General Fund**—is the chief operating fund of all school districts. It is used to account for the ordinary operations of the district.

**Special Revenue Funds**—used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.

**Capital Project Funds**—used to account for the acquisition and/or construction of capital facilities by the District.

**Proprietary Funds**—include Enterprise Funds and Internal Service Funds.

**Fiduciary Funds**—used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs.

In addition to the General Fund, the District operates several other funds; Student Activity Special Revenue Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, Deferred Maintenance Fund, Special Reserve Fund, and various Capital Facility Funds. Each of these programs are accounted for as an independent entity and separate from other programs and funds.

A brief description of the 2023-24 activities and budget for each of the other funds are on the succeeding pages.



**Aquatic Center Groundbreaking  
Foothill High School**



**Outdoor Shade Structures  
In progress, multiple sites**



**HVAC Replacement  
Grant High School**



**Northlake TK-8 Groundbreaking**

## FINANCIAL SECTION

### STUDENT ACTIVITY SPECIAL REVENUE FUND (FUND 08)

The **Student Activity Special Revenue Fund** was established in the 2020-21 fiscal year in order to remain in compliance with GASB 84. The District's Associated Student Body (ASB) financial activity had previously been recorded in a separate financial system and not reported as part of the California Department of Education Standardized Account Code Structure (SACS) financial reports, and by creating this separate special revenue fund, Fund 08, this financial activity will be incorporated into the District's financial reporting to the State.

Student Activity Special Revenue Fund (Fund 08)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	717,832	595,500	595,500
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$717,832</b>	<b>\$595,500</b>	<b>\$595,500</b>
<b>EXPENSE</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	564,659	502,000	502,000
Services and Other Operating Expenditures	95,352	93,500	93,500
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$660,011</b>	<b>\$595,500</b>	<b>\$595,500</b>
<b>Revenues over (under) Expenses</b>	<b>\$57,821</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$456,176</b>	<b>\$513,997</b>	<b>\$513,997</b>
<b>Ending Fund Balance</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>



## FINANCIAL SECTION

### ADULT EDUCATION FUND (FUND 11)

The **Adult Education Fund** generates the major portion of its revenue through the California Adult Education Program (State funding). Twin Rivers Adult School also receives federal funding through: Workforce Investment Act grants and Targeted Assistance and Refugee Employment Social Services grants. Federal funds that support basic education and English as a Second Language continue to be a very important part of funding the Twin Rivers Adult School.

Twin Rivers Adult School is committed to providing our diverse community with opportunities to achieve their personal, educational and vocational goals by becoming more responsible and productive members of society. As such, our mission is to help students gain knowledge and skills for employment, career advancement, and social responsibility. Also, as a member of the Capital Adult Education Regional Consortium (CAERC), the goals for Adult Education include:

- Build and Expand Adult Education Offerings;
- Develop Alignment and Pathways;
- Increase Student Support Services; and
- Enhance Data and Accountability Systems.

Twin Rivers Adult School is fully accredited by the Western Association of Schools and Colleges (WASC).

Adult Education Fund (Fund 11)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	614,494	1,387,851	780,430
Other State Revenue	3,279,151	3,559,793	3,678,336
Other Local Revenue	10,282	7,535	7,263
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$3,903,927</b>	<b>\$4,955,179</b>	<b>\$4,466,029</b>
<b>EXPENSE</b>			
Certificated Salaries	\$940,834	\$1,137,362	\$1,404,161
Classified Salaries	845,531	1,229,000	1,241,676
Employee Benefits	833,018	1,060,014	1,161,186
Books and Supplies	257,865	415,945	131,372
Services and Other Operating Expenditures	463,176	918,013	527,384
Capital Outlay	0	0	0
Other Expenses and Outgo	144,620	162,217	207,196
Transfers-out to Other Funds	300,000	300,000	300,000
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$3,785,045</b>	<b>\$5,222,551</b>	<b>\$4,972,975</b>
<b>Revenues over (under) Expenses</b>	<b>\$118,882</b>	<b>(\$267,372)</b>	<b>(\$506,946)</b>
<b>Beginning Fund Balance</b>	<b>\$1,860,619</b>	<b>\$1,979,502</b>	<b>\$1,712,130</b>
<b>Ending Fund Balance</b>	<b>\$1,979,502</b>	<b>\$1,712,130</b>	<b>\$1,205,184</b>



## FINANCIAL SECTION

### CHILD DEVELOPMENT FUND (FUND 12)

The **Child Development Fund** consists of four sources: Federal Head Start/Early Head Start, California Department of Education, First 5 Sacramento and Parent Pay Program. These programs provide part day preschool and Full Day care to children ages 3-5, year-round infant/toddler programs for children ages 0-3, resources and other support services to parents and families.

The Early Childhood Education/Child Development program operates in 45 classrooms at 22 elementary school sites, and 1 high school. The program provides early learning experiences to approximately 1,150 children, infant/toddler childcare to 81 Twin Rivers Unified School District teen parents and community members, and other parent support services to approximately 815 families.

The Early Childhood Education/Child Development administrative office and support staff of 18 employees are located in Bay C at the district office. An additional 13 administrative office and support staff employees are located at Morey Avenue School. Classroom staff include 130 highly qualified early education teachers, site supervisors, and assistants.

Child Development Fund (Fund 12)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	3,286,416	4,106,108	3,674,621
Other State Revenue	6,287,012	7,559,142	7,862,217
Other Local Revenue	414,467	470,177	466,583
Transfers-in from Other Funds	38,128	0	0
Other Sources	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$10,026,023</b>	<b>\$12,135,427</b>	<b>\$12,003,421</b>
<b>EXPENSE</b>			
Certificated Salaries	\$3,288,427	\$3,592,516	\$4,138,179
Classified Salaries	2,340,898	2,566,098	2,950,705
Employee Benefits	2,727,389	3,224,522	3,719,946
Books and Supplies	343,121	1,160,805	203,482
Services and Other Operating Expenditures	807,540	947,024	393,812
Capital Outlay	143,117	15,931	0
Other Expenses and Outgo	434,064	737,031	592,297
Transfers-out to Other Funds	0	0	0
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$10,084,556</b>	<b>\$12,243,927</b>	<b>\$11,998,421</b>
<b>Revenues over (under) Expenses</b>	<b>(\$58,533)</b>	<b>(\$108,500)</b>	<b>\$5,000</b>
<b>Beginning Fund Balance</b>	<b>\$1,149,324</b>	<b>\$1,090,791</b>	<b>\$982,291</b>
<b>Ending Fund Balance</b>	<b>\$1,090,791</b>	<b>\$982,291</b>	<b>\$987,291</b>



## FINANCIAL SECTION

### CAFETERIA FUND (FUND 13)

The **Cafeteria Fund** accounts for all of the revenue and expense related to the operation of the District's Nutrition Services program, and strictly complies with all accounting procedures established by the California Department of Education. In addition, the Nutrition Services Department strives to provide all Twin Rivers Unified School District students, staff, and parents with nutritious choices, professional service, and a sanitary environment.

For the 2023-24 fiscal year, the Nutrition Services Department will continue to operate Community Eligibility Provision (CEP), a non-pricing meal service option for all Twin Rivers schools. CEP allows Nutrition Services to offer "universal meals", which provides breakfast and lunch at no cost to all enrolled students without collecting meal applications. Community Eligibility Provision (CEP) under the USDA National School Breakfast and Lunch Programs.

In addition to the National School Breakfast and Lunch programs, the Nutrition Services Department continues to operate the Child and Adult Care Food Program (CACFP). This program provides a free nutritious and well-balanced supper meal to students participating in after school programs approved by the District.

In order to receive federal and state funding for that National School Breakfast and Lunch programs, Nutrition Services is required to follow all state and federal guidelines. Internal and federal audits are regularly conducted to ensure adherence to all program regulations.

The Nutrition Services Departmental Mission Statement is to: "Provide our students with high quality, nutritious foods that support lifelong healthy eating habits." Approximately 5 million meals are provided each school year, with 230 Nutrition Service employees serving over 6,800 student breakfasts, 17,700 student lunches, and 3,200 after school program meals daily to their students.

Nutrition Services believes in supporting every student's wellbeing and academic success by serving appealing, great-tasting, balanced meals that meet their nutrition needs. Nutrition Services is committed to serving Twin Rivers students, classrooms, and community.



## FINANCIAL SECTION

Cafeteria Fund (Fund 13)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	22,120,681	20,733,406	20,820,849
Other State Revenue	1,115,665	4,040,440	3,982,750
Other Local Revenue	97,964	208,239	105,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$23,334,310</b>	<b>\$24,982,085</b>	<b>\$24,908,599</b>
<b>EXPENSE</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	6,924,524	8,059,835	8,737,835
Employee Benefits	3,136,449	4,032,756	4,256,932
Books and Supplies	8,500,657	8,527,403	8,963,175
Services and Other Operating Expenditures	435,003	284,269	340,675
Capital Outlay	127,132	3,020,900	1,050,117
Other Expenses and Outgo	614,798	695,394	759,313
Transfers-out to Other Funds	0	0	0
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$19,738,563</b>	<b>\$24,620,557</b>	<b>\$24,108,047</b>
<b>Revenues over (under) Expenses</b>	<b>\$3,595,747</b>	<b>\$361,528</b>	<b>\$800,552</b>
<b>Beginning Fund Balance</b>	<b>\$4,860,604</b>	<b>\$8,456,351</b>	<b>\$8,817,879</b>
<b>Ending Fund Balance</b>	<b>\$8,456,351</b>	<b>\$8,817,879</b>	<b>\$9,618,431</b>



## FINANCIAL SECTION

### DEFERRED MAINTENANCE FUND (FUND 14) - SPECIAL REVENUE FUND

The **Deferred Maintenance Fund** is used to account for revenues and expenditures relating to major repair or replacement of existing school building components. Typically, this includes: plumbing, heating, air conditioning, electrical systems, roofing, interior and exterior painting, floor systems, etc.

The Transfers-in from Other Funds is from the General Fund of Local Control Funding Formula (LCFF) sources. Although not required, the District will continue to contribute annually to the Deferred Maintenance Fund from the General Fund. The majority of the Interfund Transfers In is from LCFF supplemental/concentration funds for high needs facility projects including, but not limited to, roofing, bleachers and outdoor Learning Shade Structures.

Deferred Maintenance Fund (Fund 14)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$1,896,380	\$1,775,000	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	68,635	50,000	50,000
Transfers-in from Other Funds	16,112,766	10,000,000	11,775,000
Other Sources	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$18,077,781</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>
<b>EXPENSE</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	1,491,032	0	0
Services and Other Operating Expenditures	1,496,474	2,478,650	26
Capital Outlay	14,394,081	16,743,730	13,937,299
Other Expenses and Outgo	40,460	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$17,422,047</b>	<b>\$19,222,380</b>	<b>\$13,937,325</b>
<b>Revenues over (under) Expenses</b>	<b>\$655,734</b>	<b>(\$7,397,380)</b>	<b>(\$2,112,325)</b>
<b>Beginning Fund Balance</b>	<b>\$8,853,971</b>	<b>\$9,509,705</b>	<b>\$2,112,325</b>
<b>Ending Fund Balance</b>	<b>\$9,509,705</b>	<b>\$2,112,325</b>	<b>\$0</b>

Twin Rivers is continuing efforts to renovate its campuses and facilities. We estimate to spend over \$14 million in projects during 2023-24. Any projects not finalized in 2022-23 will be completed in 2023-24. The current 2023-24 facility improvement projects are listed on the next page.



## FINANCIAL SECTION

Twin Rivers is continuing efforts to renovate its campuses and facilities. We estimate to spend over \$14 million in projects during 2023-24. Any projects not finalized in 2022-23 will be completed in 2023-24. The current 2023-24 facility improvement projects are listed below:

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Aero Haven Roofing (22/23)	\$ 106,250	Fund 14 - 23/24 S/C	June 2023	August 2023	25 years
Castori Elementary C/B/PA	\$ 5,500	Fund 14 - 23/24 S/C	December 2022	July 2023	15 years
CCAA High Bleachers	\$ 188,523	Fund 14 - 23/24 S/C	October 2022	August 2023	15 years
District Office Roofing	\$ 2,750,500	Fund 14 - Deferred Maintenance	March 2023	September 2023	25 years
Districtwide HVAC Repairs	\$ 500,000	Fund 14 - Deferred Maintenance	July 2023	June 2024	15 years
Frontier Elementary Roofing (22/23)	\$ 156,067	Fund 14 - 23/24 S/C	March 2023	September 2023	25 years
Grant High Bleachers	\$ 874,425	Fund 14 - 23/24 S/C	October 2022	October 2023	15 years
Grant High Roofing (22/23)	\$ 795,740	Fund 14 - 23/24 S/C	March 2023	September 2023	25 years
Highlands High Landscape & Irrigation	\$ 51,000	Fund 14 - Deferred Maintenance	November 2022	June 2024	15 years
Hillsdale Roofing (22/23)	\$ 484,000	Fund 14 - 23/24 S/C	March 2023	September 2023	25 years
Keema High Sewer Lift Station	\$ 72,890	Fund 14 - Deferred Maintenance	September 2022	December 2023	30 years
Murchison Exterior Painting	\$ 112,500	Fund 14 - Deferred Maintenance	March 2023	July 2023	5 years
Norwood Jr High Cafe Addition/Modernization	\$ 135,662	Fund 14 - 23/24 S/C	January 2021	December 2023	30 years
Sierra View Roofing (22/23)	\$ 146,564	Fund 14 - 23/24 S/C	March 2023	September 2023	25 years
Smythe 7-8 Classroom Rebuild	\$ 180,000	Fund 14 - Deferred Maintenance	April 2023	September 2023	30 years
Outdoor Learning Shade Structures	\$ 7,000,000	Fund 14 - 23/24 S/C	October 2023	August 2024	25 years



## FINANCIAL SECTION

### SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (FUND 20) - SPECIAL REVENUE FUND

The **Special Revenue Fund for Postemployment Benefits** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the general fund and then expended.

Special Reserve Fund for Postemployment Benefits (Fund 20)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	31,268	33,000	66,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$31,268</b>	<b>\$33,000</b>	<b>\$66,000</b>
<b>EXPENSE</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	0	0	0
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues over (under) Expenses</b>	<b>\$31,268</b>	<b>\$33,000</b>	<b>\$66,000</b>
<b>Beginning Fund Balance</b>	<b>\$6,566,142</b>	<b>\$6,597,410</b>	<b>\$6,630,410</b>
<b>Ending Fund Balance</b>	<b>\$6,597,410</b>	<b>\$6,630,410</b>	<b>\$6,696,410</b>



## FINANCIAL SECTION

### BUILDING FUND (FUND 21) - CAPITAL PROJECT FUND

The **Building Fund** is used to account for the proceeds and expenditures from the sale of the bonds. Expenditures in this fund are for voter approved bond projects for Measure J and Measure K and continued bond administration fees.

Building Fund (Fund 21)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	153	120	180
Transfers-in from Other Funds	0	0	0
Other Sources	0	77,880,000	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$153</b>	<b>\$77,880,120</b>	<b>\$180</b>
<b>EXPENSE</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	4,847	3,800	4,100
Capital Outlay	0	0	77,880,000
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$4,846</b>	<b>\$3,800</b>	<b>\$77,884,100</b>
<b>Revenues over (under) Expenses</b>	<b>(\$4,693)</b>	<b>\$77,876,320</b>	<b>(\$77,883,920)</b>
<b>Beginning Fund Balance</b>	<b>\$27,132</b>	<b>\$22,438</b>	<b>\$77,898,758</b>
<b>Ending Fund Balance</b>	<b>\$22,438</b>	<b>\$77,898,758</b>	<b>\$14,838</b>

Current and future projects are listed on the next page.



## FINANCIAL SECTION

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Babcock Elementary Fencing	\$ 380,000	Measure K (FD 21 RC 9463)	Spring 2023	Summer 2023	15 years
Castori Elementary Fencing	\$ 500,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Fairbanks Elementary Fencing	\$ 250,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Foothill Oaks Elementary Fencing	\$ 500,000	Measure K (FD 21 RC 9463)	TBD	Winter 2023	15 years
Grant High Roofing	\$ 800,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Grant High West Roofing	\$ 1,091,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Highlands High Fencing	\$ 150,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
Highlands High Roofing	\$ 1,380,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Hillsdale Fencing	\$ 1,062,500	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Madison Elementary Fencing	\$ 500,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Miles P. Richmond Fencing	\$ 50,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
MLK, Jr. Academy Fencing	\$ 250,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
Norwood Jr. High Cafe Addition/Modernization	\$ 2,575,250	Measure J (FD 21 RC 9462)	TBD	Fall 2025	30 years
Norwood Fencing	\$ 150,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
Norwood Roofing	\$ 1,785,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Oakdale Elementary Fencing	\$ 250,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Regency Park Elementary Fencing	\$ 120,000	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Rio Tierra Jr. High Fencing	\$ 300,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years
Rio Tierra Jr. High Roofing	\$ 1,545,000	Measure J (FD 21 RC 9462)	TBD	Fall 2023	25 years
Vineland Elementary Fencing	\$ 1,038,750	Measure K (FD 21 RC 9463)	TBD	Spring 2024	15 years
Vista Nueva High Fencing	\$ 300,000	Measure J (FD 21 RC 9462)	TBD	Spring 2024	15 years

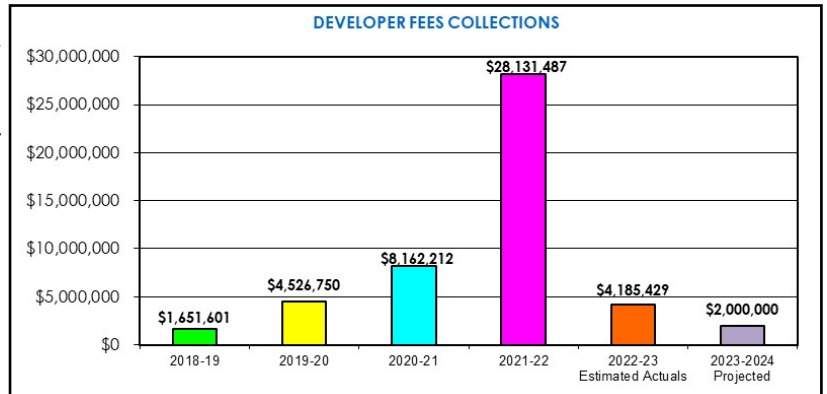




## FINANCIAL SECTION

### CAPITAL FACILITIES FUND (FUND 25) - CAPITAL PROJECT FUND

The **Capital Facilities Fund** is used to account for the developer fees the district receives pursuant to Government Code 53080, enacted in 1986. School districts are authorized to assess these fees on new residential and/or commercial construction within the district, provided the district has done a study which demonstrates the nexus between new development and student enrollment growth. In addition, whenever a homeowner expands his residence, he becomes subject to the fee, as long as the expansion is greater than 500 square feet of inhabitable space.



Effective January 14, 2023, the new district fees are \$4.79 per square foot for residential and \$0.78 per square foot for commercial developments. The amount the district charges is regulated by state law. Every two years the state adjusts the cap on fees by an inflationary amount.

Capital Facilities Fund (Fund 25)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	29,572,652	4,149,108	2,853,479
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$29,572,652</b>	<b>\$4,149,108</b>	<b>\$2,853,479</b>
<b>EXPENSE</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	34,160	37,907	81,757
Employee Benefits	16,990	19,115	38,560
Books and Supplies	0	0	0
Services and Other Operating Expenditures	170,916	416,095	712,645
Capital Outlay	3,195,631	11,383,359	36,624,287
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$3,417,697</b>	<b>\$11,856,476</b>	<b>\$37,457,249</b>
<b>Revenues over (under) Expenses</b>	<b>\$26,154,955</b>	<b>(\$7,707,368)</b>	<b>(\$34,603,770)</b>
<b>Beginning Fund Balance</b>	<b>\$18,324,216</b>	<b>\$44,479,171</b>	<b>\$36,771,803</b>
<b>Ending Fund Balance</b>	<b>\$44,479,171</b>	<b>\$36,771,803</b>	<b>\$2,168,033</b>

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Northlake K-8 School	\$ 25,000,000	Fund 25	March 2023	September 2024	30 years



## FINANCIAL SECTION

### COUNTY SCHOOL FACILITIES FUND (FUND 35) - CAPITAL PROJECT FUND

The **County School Facilities Fund** is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

County School Facilities Fund (Fund 35)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	9,574,903	9,177,344	0
Other Local Revenue	101,496	88,236	50,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$9,676,399</b>	<b>\$9,265,580</b>	<b>\$50,000</b>
<b>EXPENSE</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	0	0	0
Capital Outlay	1,975,216	16,033,637	14,050,002
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	1,437,919	0
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$1,975,216</b>	<b>\$17,471,556</b>	<b>\$14,050,002</b>
<b>Revenues over (under) Expenses</b>	<b>\$7,701,183</b>	<b>(\$8,205,976)</b>	<b>(\$14,000,002)</b>
<b>Beginning Fund Balance</b>	<b>\$14,505,495</b>	<b>\$22,206,678</b>	<b>\$14,000,702</b>
<b>Ending Fund Balance</b>	<b>\$22,206,678</b>	<b>\$14,000,702</b>	<b>\$700</b>

Current and future projects include:

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Castori UTK	\$ 5,819,547	Fund 35	August 2022	July 2023	30 years
Woodridge UTK	\$ 3,431,601	Fund 35	August 2022	July 2023	30 years

## FINANCIAL SECTION

### SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40) - CAPITAL PROJECT FUND

The **Special Reserve Fund For Capital Outlay Projects** is used to account for the accumulation of general fund moneys for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes.

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
<b>REVENUES</b>			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	(808)	0	0
Other Local Revenue	570,362	249,556	211,138
Transfers-in from Other Funds	35,000,000	42,200,000	42,000,000
Other Sources	469,000	1,920,000	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$36,038,554</b>	<b>\$44,369,556</b>	<b>\$42,211,138</b>
<b>EXPENSE</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	64,845	210,910	46,889
Services and Other Operating Expenditures	147,433	2,415,986	833,201
Capital Outlay	5,678,922	105,208,726	44,489,057
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	55,000	170,245	20,500
Other Adjustments			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$5,946,200</b>	<b>\$108,005,867</b>	<b>\$45,389,647</b>
<b>Revenues over (under) Expenses</b>	<b>\$30,092,354</b>	<b>(\$63,636,311)</b>	<b>(\$3,178,509)</b>
<b>Beginning Fund Balance</b>	<b>\$75,770,186</b>	<b>\$105,862,540</b>	<b>\$42,226,229</b>
<b>Ending Fund Balance</b>	<b>\$105,862,540</b>	<b>\$42,226,229</b>	<b>\$39,047,720</b>

Current and future projects are listed on the next page.



## FINANCIAL SECTION

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
CCAA 7-12 HVAC	\$ 2,100,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
District Office Flooring	\$ 500,000	Fund 40 - Surplus Prop Sales	May 2023	July 2023	5 years
District Office HVAC	\$ 4,400,000	Fund 40 - Capital Outlay	January 2023	November 2023	15 years
ENEC Planning	\$ 16,000,000	Fund 40 - ENEC	TBD	TBD	30 years
Foothill High Baseball Field Improvements	\$ 11,500,000	Fund 40 - Capital Outlay	October 2021	December 2023	15 years
Foothill High HVAC	\$ 3,900,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Foothill High Lockers	\$ 252,500	Fund 40 - Surplus Prop Sales	April 2023	December 2023	15 years
Foothill High Pool	\$ 8,500,000	Fund 40 - Capital Outlay	March 2022	August 2023	25 years
Frontier Elementary Sidewalk Replacement	\$ 37,500	Fund 40 - Surplus Prop Sales	March 2023	December 2023	30 years
Frontier Elementary Restroom	\$ 1,500,000	Fund 40 - Surplus Prop Sales	May 2023	June 2024	30 years
Garden Valley Elementary HVAC	\$ 968,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Grant High Baseball Field Improvements	\$ 11,500,000	Fund 40 - Capital Outlay	October 2021	March 2024	15 years
Grant High Bleachers	\$ 850,000	Fund 40 - Capital Outlay	November 2022	October 2023	15 years
Highlands High Baseball Field Improvements	\$ 2,400,000	Fund 40 - Capital Outlay	August 2022	May 2023	15 years
Highlands High HVAC	\$ 800,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Las Palmas West HVAC	\$ 1,100,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Miles P Richmond HVAC	\$ 850,000	Fund 40 - Capital Outlay	September 2022	September 2023	15 years
Northlake	\$ 6,610,974	Fund 40 - Northlake	May 2023	September 2024	30 years
Norwood Jr. High HVAC	\$ 5,000,000	Fund 40 - Capital Outlay	June 2022	December 2023	15 years
Pioneer Site Improvements (Paving & Fencing)	\$ 1,200,000	Fund 40 - Capital Outlay	November 2022	August 2023	15 years
Rio Linda Elementary Fire Alarm	\$ 400,000	Fund 40 - Capital Outlay	July 2022	August 2023	10 years
Rio Linda High Baseball Field Improvements	\$ 2,000,000	Fund 40 - Capital Outlay	April 2023	June 2023	15 years
Rio Linda Preparatory HVAC	\$ 4,600,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Rio Tierra HVAC	\$ 1,600,000	Fund 40 - Capital Outlay	June 2022	July 2023	15 years
Strauch Fire Alarm	\$ 450,000	Fund 40 - Capital Outlay	March 2023	September 2023	10 years
Woodlake Fire Alarm	\$ 400,000	Fund 40 - Capital Outlay	March 2023	September 2023	10 years



## FINANCIAL SECTION

### LONG TERM FINANCIAL COMMITMENTS

This section summarizes the long-term debt obligations of the District. The District's long-term debt obligations include General Obligation (GO) Bonds and post-employment benefits.

#### GENERAL OBLIGATION (GO) BONDS

GO Bond funds are used for capital expenditures documented in the Bond approved by District voters. The funds enable the District to renovate and construct buildings without contributions from the General Fund operating budget. Two bonds were passed by the voters in November 2022. In February 2023, \$40 million from each bond was sold to be used for voter approved facility projects over the next few years.

When Proposition 13 was passed by the California electorate in 1978, it imposed a maximum ad valorem tax on real property of \$1.00 per \$100 of assessed valuation. It also removed the ability of the local electorate to vote on GO Bonds. In 1986, the California voters approved Proposition 46, which overturned the portion of Proposition 13 dealing with GO Bonds and now requires a two-thirds majority vote for bond approval.

In 1998, the California voters approved Proposition 39 which authorized the passage of GO Bonds with a fifty-five (55) percent majority vote. The debt payment on local two-thirds (2/3) and fifty-five (55) percent majority GO Bonds is funded through an ad valorem tax over and above the \$1.00 per \$100 of assessed valuation limit. Further, California law limits GO Bond debt to 2.5% of total assessed valuation for unified school districts and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2023 is \$377,900,458. We are under our debt capacity limit by \$93.8 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt. Following is a history of the District's assessed valuation.

	June 30, 2021	June 30, 2022	June 30, 2023
<b>Assessed Value (AV)</b>	\$16,069,876,696	\$16,976,625,515	\$18,866,986,918
Debt Limit (2.5% of AV)	\$401,746,917	\$424,415,638	\$471,674,673
Outstanding Debt	\$319,729,411	\$310,410,581	\$377,900,458
<b>Available Debt Capacity</b>	\$82,017,506	\$114,005,057	\$93,774,215

The following chart reflects the District's combined debt amortization schedule for all outstanding General Obligation bonds as of July 1, 2023:

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2023-24	\$12,043,232	\$10,642,440	\$22,685,672
2024-25	\$20,404,900	\$12,618,439	\$33,023,339
2025-26	\$20,491,669	\$11,682,265	\$32,173,934
2026-27	\$12,006,251	\$13,242,146	\$25,248,397
2027-28	\$12,354,519	\$13,478,309	\$25,832,828
2028-29	\$12,129,331	\$12,809,122	\$24,938,453
2029-30	\$12,983,211	\$12,481,160	\$25,464,371
2030-31	\$11,553,355	\$14,222,661	\$25,776,016
Thereafter	\$263,933,990	\$234,588,127	\$498,522,117
<b>Total</b>	<b>\$377,900,458</b>	<b>\$335,764,669</b>	<b>\$713,665,127</b>



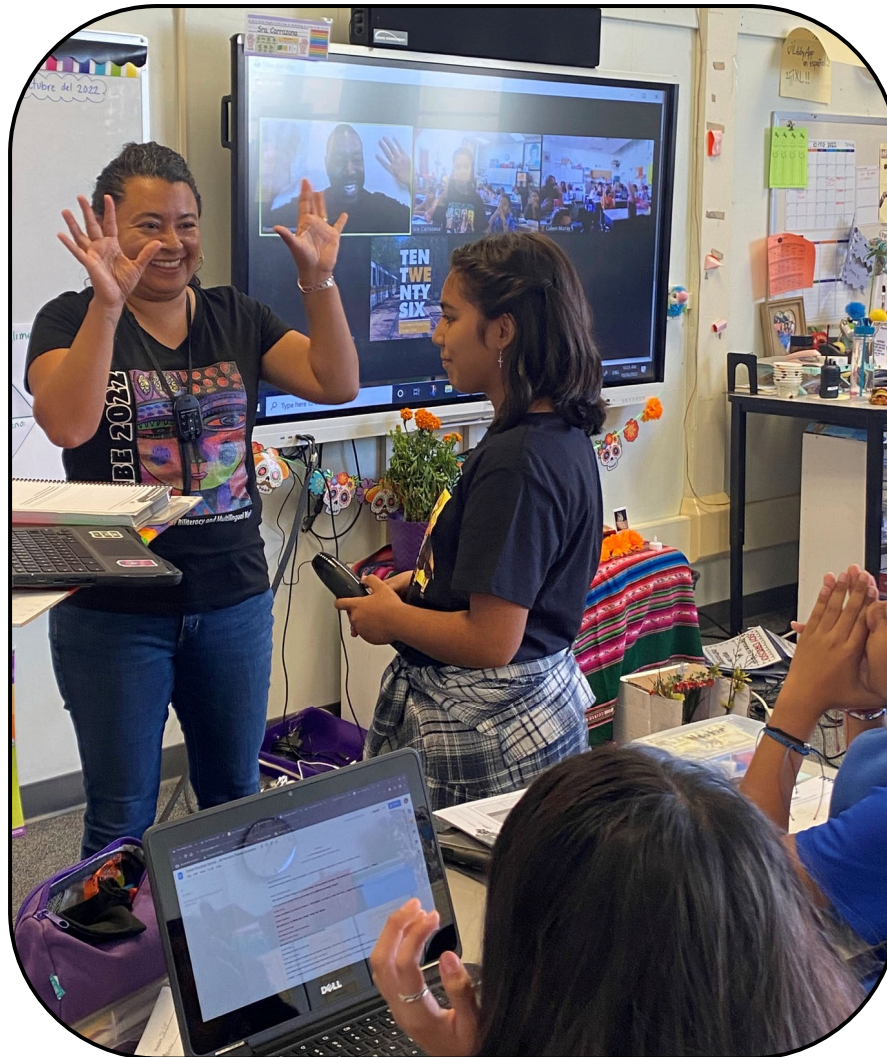
## FINANCIAL SECTION

### CAPITAL LEASE OBLIGATIONS

On July 1, 2023, the District does not hold any capital lease obligations and none are anticipated for 2023-24.

### POSTEMPLOYMENT BENEFITS

The District provides postemployment health benefits to certificated and classified employees for up to 10 years between the age of 55 and 65. The District pays up to the single employee district contribution on health insurance in an amount that will not exceed the dollar amount paid to regular full-time employees. To qualify, employees must retire from the District after attaining age 55, with at least 10 years of District service for classified employees and all management and 15 years of services for certificated employees. The expenditures for post employment health benefits are recognized on a pay-as-you-go basis with the General Fund. The approximate accumulated future liability for the District at June 30, 2023 is estimated to be \$45.9 million based on an actuarial study performed as of July 1, 2022.





# INFORMATIONAL SECTION





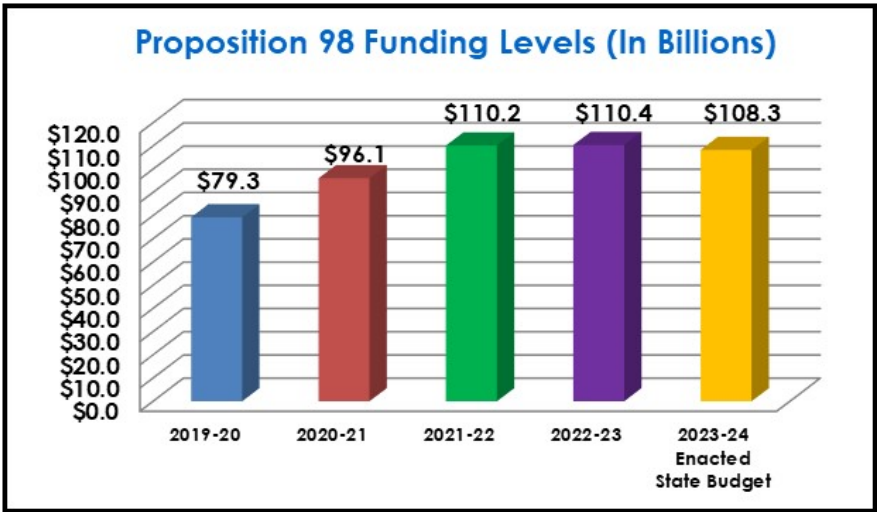
EFFECT OF STATE BUDGET AND LOCAL PROPERTY TAXES

STATE BUDGET

Proposition 98 determines the minimum funding level for K-14 education. However, there are many facets below the surface that determine Proposition 98 funding, most notably the strength of the State's economy and State tax collections.

The Proposition 98 minimum funding level can be thought of as a "pot" of money for K-14 educational agencies. Proposition 98 does not, by itself, appropriate money for specific purposes. Rather, it is up to the Legislature to appropriate that minimum level through the annual Budget Act or other legislation. About 90% of Proposition 98 funding is appropriated for K-12 school districts and county offices of education and about 10% is for community college districts. Both the split of the Proposition 98 guarantee between K-12 education and the community colleges and the appropriation of funds among specific programs to satisfy the guarantee are under the control of the Legislature. And although Proposition 98 gives K-12 education a constitutionally guaranteed minimum funding level, there are no guarantees that the State will not suspend that guarantee when fiscal conditions are bad enough.

The enacted State budget for Proposition 98 funding is \$108.3 billion, a decrease of \$2.1 billion from 2022-23 due to lower State General Fund revenue forecast in personal income tax.



The primary source of funding for school districts is the Local Control Funding Formula (LCFF) sources, which is a combination of State funds and local property taxes. State funding sources typically make up the majority of a LCFF sources. The State portion of the LCFF will account for about 62% and local property taxes will account for about 8% of the Twin Rivers' total general fund revenue in 2023-24.

The 2013 State Budget Act established LCFF and consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8 and 9-12. Supplemental and concentration funds are based on the unduplicated number of English learners, students eligible for free and reduced meals and foster youth students.

## INFORMATIONAL SECTION

### LOCAL PROPERTY TAXES/ASSESSED VALUATION

Taxes are levied by the County of Sacramento for each fiscal year on taxable real and personal property situated in the District as of the preceding January 1st. Property tax collections are used towards funding of the LCFF. Typically tax collections fall short of the LCFF total and the State makes up the difference (State Aid). Proposition 13 limits the assessment and taxation of property in California. It restricts both the tax rate and the rate of increase allowed in assessing real property. The property tax rate cannot exceed 1% of the assessed value (AV) of the property. However, for GO Bonds, Proposition 46 was approved in 1986 which overturned the portion of Proposition 13 dealing with GO Bonds and allows for a higher property tax rate with a two-thirds majority vote for the bond approval.

The increase in the AV of real property is limited to no more than 2% per year, unless the house is sold. Thus one finds all over the state situations in which the owners of identical houses next door to each other pay radically different levels of property tax. This also means that the assessed values carried on the roll show minimal relationship in many cases to the actual market value of the property. The County Assessor maintains a database of assessed values. There is no database of the market value of properties.

The table below shows the assessed value and property tax revenue in our tax area for the past seven years. The District does not receive information from Sacramento County regarding the actual tax amount collected. For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll. The "secured roll" is the part of the assessment roll containing real property taxes of which are lien sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll." On average, school tax revenues cost the taxpayers \$342 per \$100,000 assessed valuation (AV). In addition, homeowners in our district are currently assessed an average of \$105 per \$100,000 AV for our General Obligation Bonds.

Twin Rivers Unified School District Assessed Valuation and Property Tax Revenue					
Fiscal Year	Local Secured	Unsecured	Total	TRUSD Property Tax Revenue	Tax Revenue (Per \$100,000 AV) <sup>2</sup>
2016-17	\$ 11,260,488,078	\$ 1,081,146,965	\$ 12,341,635,043	\$ 36,128,039	\$292
2017-18	\$ 12,116,729,568	\$ 1,060,034,641	\$ 13,176,764,209	\$ 43,571,808	\$331
2018-19	\$ 13,053,346,721	\$ 1,072,773,553	\$ 14,126,120,274	\$ 49,311,903	\$349
2019-20	\$ 13,867,677,424	\$ 1,165,268,412	\$ 15,032,945,836	\$ 51,341,657	\$342
2020-21	\$ 14,791,978,046	\$ 1,277,894,650	\$ 16,069,872,696	\$ 54,883,048	\$342
2021-22	\$ 15,680,748,955	\$ 1,295,876,560	\$ 16,976,625,515	\$ 57,979,859	\$342
2022-23	\$ 17,417,218,031	\$ 1,449,768,887	\$ 18,866,986,918	\$ 64,435,965	\$342
2023-24 <sup>1</sup> Projected	\$ 18,200,992,842	\$ 1,515,008,487	\$ 19,716,001,329	\$ 67,335,583	\$342
2024-25 Projected	\$ 19,020,037,520	\$ 1,583,183,869	\$ 20,603,221,389	\$ 70,365,685	\$342
2025-26 Projected	\$ 19,875,939,209	\$ 1,654,427,143	\$ 21,530,366,352	\$ 73,532,140	\$342
2026-27 Projected	\$ 20,770,356,473	\$ 1,728,876,364	\$ 22,499,232,837	\$ 76,841,087	\$342

[1] AV from Continuing Disclosure Annual Report FYE June 30, 2022; 4.5% annual growth assumption in 2024 and thereafter  
 [2] Twin Rivers USD 2022-23 Adopted Budget Report  
 General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance Projected Year Totals]

## INFORMATIONAL SECTION

Major capital facility improvements are typically financed by the District through the sale of voter approved GO Bonds. The funds enable the District to renovate and construct buildings without encroaching on the General Fund operating budget.

California law limits GO Bond debt to 2.5% of total assessed valuation for a unified school district and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2023 is \$377,900,458. We are under our debt capacity limit by \$93.8 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

The table below shows the taxes paid by the average Twin Rivers Unified School District homeowner.

Taxes Paid by Average Homeowner							
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Median Single Family Home AV	\$137,933	\$146,754	\$168,730	\$168,774	\$180,387	\$190,794	\$210,149
% Change in Median AV	4.80%	6.40%	14.97%	0.03%	6.88%	5.77%	10.14%
TRUSD GO Bond Tax Rate <sup>1</sup>	\$181.80	\$158.90	\$106.60	\$132.70	\$126.10	\$122.00	\$104.80
TRUSD GO Bond Taxes Due for Median Single Family Home AV	\$250.76	\$233.19	\$179.87	\$223.96	\$227.47	\$232.77	\$220.24
Property Taxes Due for Median Single Family Home AV <sup>2</sup>	\$1,649.54	\$1,719.81	\$1,889.27	\$1,950.86	\$2,071.56	\$2,188.22	\$2,369.22

<sup>1</sup> Tax rate per \$100,000 of assessed valuation.  
<sup>2</sup> Includes the Twin Rivers USD bonds as well as the 1% general countywide tax and the Los Rios Community College District bonds.

The 2023-24 taxes paid by the average Twin Rivers Unified School District homeowner is anticipated to be similar to the 2022-23 year.

The following chart reflects the District's combined debt amortization schedule for all outstanding General Obligation bonds as of July 1, 2023:

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2023-24	\$12,043,232	\$10,642,440	\$22,685,672
2024-25	\$20,404,900	\$12,618,439	\$33,023,339
2025-26	\$20,491,669	\$11,682,265	\$32,173,934
2026-27	\$12,006,251	\$13,242,146	\$25,248,397
2027-28	\$12,354,519	\$13,478,309	\$25,832,828
2028-29	\$12,129,331	\$12,809,122	\$24,938,453
2029-30	\$12,983,211	\$12,481,160	\$25,464,371
2030-31	\$11,553,355	\$14,222,661	\$25,776,016
Thereafter	\$263,933,990	\$234,588,127	\$498,522,117
<b>Total</b>	<b>\$377,900,458</b>	<b>\$335,764,669</b>	<b>\$713,665,127</b>



## INFORMATIONAL SECTION

### SPECIAL EDUCATION

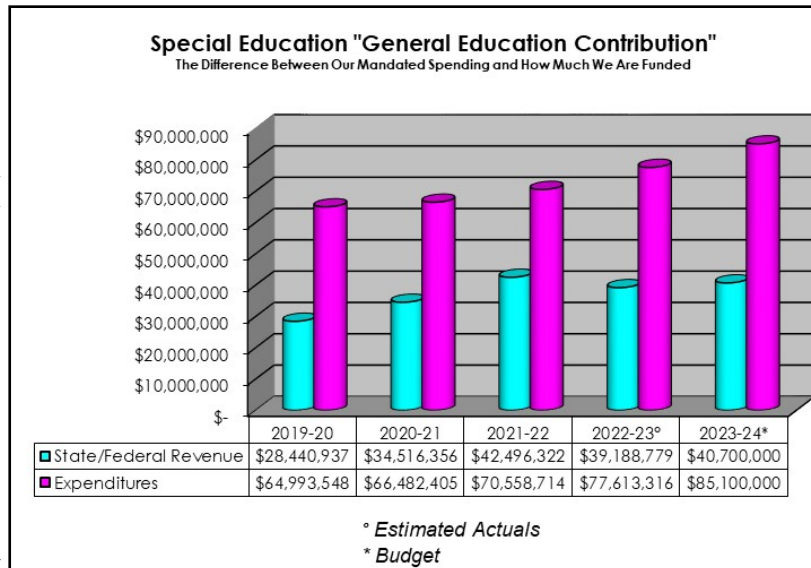
We are committed to educating students with special educational needs, as required by state and federal law. We provide a full continuum of services to students with special needs for eligible children from age infant to 22, which includes district preschool and adult transition programs for students receiving special education services. Students are served in a variety of settings in order to meet their goals in the Least Restrictive Environment. Other agencies and nonpublic schools serve students whose educational needs cannot be met by district programs. The placement and appropriate services provided these students are determined by the student's individual education plan (IEP) as required by state and federal law. The IEP is developed by a team including teachers, specialists, administrators, the student's parents and the student (when appropriate).

As our own SELPA, the District receives all revenue associated with special education and then pays other agencies and non-public schools to serve students whose educational needs cannot be met by district programs.

Approximately 15.8% of our students are eligible for and receive some kind of special education service in the District, including the dependent and independent charter programs. The number of students referred for special education services and the cost of certain programs and services continues to be evaluated.

State funding for special education flows through our Special Education Local Plan Area (SELPA). Twin Rivers' SELPA is a member of the Region III SELPA group. This group includes local single district and multi district SELPAs and includes the multi-district Sacramento County Office of Education SELPA. The SELPAs work together to coordinate services and programs where appropriate in serving students in the most cost efficient manner. As an example, our district operates a program for students with orthopedic impairments and may serve students in surrounding SELPAs placed through a Memorandum of Understanding (MOU). Our county office of education supports our SELPA and other SELPAs in the county by providing some special education programs and services, many of which are located on district campuses.

The cost of providing services to these students is a significant portion of our total spending, our special education administrators try to find the most efficient way to deliver quality services to our students. For the budget year we expect to spend over \$85 million on special education (including transportation), which is 16% of our total general fund expenditures. Special Education funding from the state and federal government covers 48% (\$40.7 million) of the \$85.1 million program costs. The District contributes over \$44.4 million or 52% of the total cost of our special education program.



The costs and funding sources for the last four years of Twin Rivers Unified School District is shown in the graph above.

## INFORMATIONAL SECTION

### MULTI-YEAR FINANCIAL ASSUMPTIONS AND FORECASTS

The following section contains a four-year forecast of revenues and expenditures in the General Fund. The assumptions underlying the three multi-year projections are detailed below. The projections follow the assumptions.

#### GENERAL FUND - UNRESTRICTED

**Revenue Assumptions** Local Control Funding Formula (LCFF) for the 2024-25 projection year is an increase of \$14.4 million.

- \$9.9 million increase for base funding
- \$4.5 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 3.94% COLA increase
- increase in the “funded” ADA (Average Daily Attendance) of 43 compared to the prior year “funded”
  - 2023-24 LCFF ADA uses the new 3-year average declining enrollment calculation
  - 2024-25 LCFF ADA uses projected actual ADA of 22,599 (20,468 + 80 SCOE + 2,051 charters)
  - 2024-25 projected actual ADA is an increase of 112 from the actual prior year ADA (+112 TK, +200 Northlake & -200 overall decline)
- Enrollment projection = 24,471 (22,159 + 98 SCOE + 2,214 charters)
- Attendance yield for LCFF = 92.5% attendance rate

The unduplicated percentage (3 year rolling average) is:

- Twin Rivers – 90.84%
- Creative Connections Arts Academy – 78.07%
- Smythe Academy of Arts and Sciences – 92.89%
- Westside Preparatory Charter – 75.44%

The 2025-26 LCFF projection is an increase of \$14 million and includes a 3.29% increase and 112 ADA increase (+112 TK, +200 Northlake & -200 overall decline). LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

The 2026-27 LCFF projection is an increase of \$12.5 million and includes a 3.19% increase and no ADA change.

Federal Revenues remain unchanged in the projection years.

Other State Revenues remain unchanged in the projection years. The significant revenue sources are Lottery, Mandate Block Grant (MBG) and transportation funds.

Other Local Revenues remain unchanged in the projection years. The largest revenue source is the MOUs with Heritage Peak, Highlands Community Charters and Gateway Community Charters of \$4.9 million for administrative and other support services from Twin Rivers. Interest income of \$1.5 million and \$450,000 miscellaneous revenue are the next largest revenue sources.

Transfers In decrease for one-time items related to the prior year.



## INFORMATIONAL SECTION

Contributions from unrestricted to restricted increase \$1.5 million (\$2.3 million special education and RRMA salary step/column and 3% salary schedule increase less \$800,000 special education revenue increase) in 2024-25 and an increase of \$700,000 in 2025-26 to cover salary step/column increases for special education and RRMA. There are no salary schedule increases budgeted in 2025-26. The RRMA required contribution is estimated at 3% of the anticipated actual general fund expenditures less the STRS on-behalf costs and ESSER funds.

**Expenditure Assumptions** Certificated Salaries increase by 1.20% for step/column in all projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26 or 2026-27. The 2024-25 Other Adjustments increase of \$1.2 million is for 5 additional TK teachers and at Northlake 5 additional teachers, a principal and a counselor. The 2025-26 Other Adjustments increase of \$950,000 is for 5 additional TK teachers and 5 additional teachers at Northlake.

Classified Salaries increase by 2.20% for step in all projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26 or 2026-27. The 2024-25 Other Adjustments increase of \$1,280,000 is for an additional 5 TK paraeducators, support positions at Northlake and the net effect of the police positions back into unrestricted funds. 2025-26 Other Adjustments increase of \$226,000 is for an additional 5 TK paraeducators.

The Employee Recruitment and Retention committed ending fund balance is reduced to zero in 2024-25 to support the 3% salary schedule increase.

Except for changes to CalPERS and a portion of CSEA health benefit costs shifted to unrestricted, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 1.02% in 2024-25 and an additional increase of 0.60% in 2025-26, \$438,000 and \$258,000 respectively.

Books and Supplies include an ongoing 3.02% increase for inflation in 2024-25 along with a one-time increase for prior year carryover funds. In 2025-26, the one-time increase is removed and an ongoing 2.64% is added for inflation. In 2026-27, the increase for inflation is 2.89%

Services and Other Operating reflect an ongoing decrease in 2024-25 of \$1 million. The decrease is made up of the elimination of the PARS early retirement payment and the increase for inflation, utilities and insurance premiums. 2025-26 includes an increase of \$1 million for inflation, utilities and insurance premiums. In 2026-27 the increase for inflation is 2.89%

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs have a negative expenditure and is decreased ongoing (with an offsetting amount from restricted funds) due to less categorical program expenditures to charge indirect.

Transfers Out increase \$1 million in 2024-25 and \$500,000 in 2025-26 for facility projects.

Other Adjustments represent the change in supplemental/concentration revenue to be allocated to LCAP programs. Additionally, the S/C programs will need to cover the increased costs of step/column and salary increases for the positions in the S/C funding source.

**Ending Fund Balance** The district does not have a structural deficit in either of the projection years. The 2024-25 deficit is from the use of one-time carryover funds and facility projects. The district has enough of an ending fund balance in both projection years to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources.



## INFORMATIONAL SECTION

The school district cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget and continues for 2023-24. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers utilizes Board Policy 3100 Budget and committed reserves for specific purposes by a Resolution adopted by the Board. The Employee Recruitment and Retention committed ending fund balance of \$6,660,502 is reduced to zero in 2024-25 to support the 3% salary schedule increase.

The ending fund balances are categorized by the GASB 54 requirements.

### **2024-25**

- Nonspendable - \$1,769,400
- Restricted - \$47,288,913
- Committed - \$14,000,000
  - \$4,000,000 - Board Resolution for technology
  - \$10,000,000 - Board Resolution for HVAC
- Assigned - \$0
- Economic Uncertainties - \$52,200,530
- Unassigned - \$0

### **2025-26**

- Nonspendable - \$1,769,400
- Restricted - \$34,838,568
- Committed - \$14,000,000
  - \$4,000,000 - Board Resolution for technology
  - \$10,000,000 - Board Resolution for HVAC
- Assigned - \$0
- Economic Uncertainties - \$52,991,109
- Unassigned - \$0

### **2026-27**

- Nonspendable - \$1,769,400
- Restricted - \$22,388,223
- Committed - \$14,000,000
  - \$4,000,000 - Board Resolution for technology
  - \$10,000,000 - Board Resolution for HVAC
- Assigned - \$0
- Economic Uncertainties - \$54,268,477
- Unassigned - \$0



## INFORMATIONAL SECTION

### GENERAL FUND - RESTRICTED

**Revenue Assumptions** Local Control Funding Formula (LCFF) is the property taxes for the SELPA and are unchanged in the projection years.

Federal Revenues reflect a \$31.6 million ongoing reduction in 2024-25 for one-time COVID funds.

Other State Revenues remain unchanged in the projection years. The largest funding source is \$28.4 million of ELOP funds, then \$28.1 million for SELPA and the third largest is \$13.7 million for the STRS on behalf pension contribution. The State's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the State's contribution accounts for both the revenue and expenditure of the financial assistance; thus there is no impact to the bottom line.

Other Local Revenues remain unchanged in the projection years.

Contributions from unrestricted to restricted increase \$1.5 million in 2024-25 and \$700,000 in 2025-26 to cover each year's salary step/column and salary schedule increase costs for special education and RRMA.

**Expenditure Assumptions** Local Certificated Salaries increase by 1.20% for step/column in all projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26 or 2026-27. The Other Adjustments column decrease in 2024-25 is to eliminate or move positions to unrestricted funds that were paid by COVID funds.

Classified Salaries increase by 2.20% for step in all projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26 or 2026-27. The Other Adjustments column decrease in 2024-25 is to eliminate or move positions to unrestricted funds that were paid by COVID funds.

Except for changes to CalPERS and a shift of CSEA health benefits to unrestricted, all other statutory benefit rates are unchanged in both projection years. CalPERS is estimated to increase 1.02% in 2024-25 and an additional increase of 0.60% in 2025-26. Benefit amounts are adjusted for the changes in salaries indicated above.

Books and Supplies decrease \$2 million in 2024-25 to remove one-time items related to COVID funds. In 2025-26 the amount is unchanged.

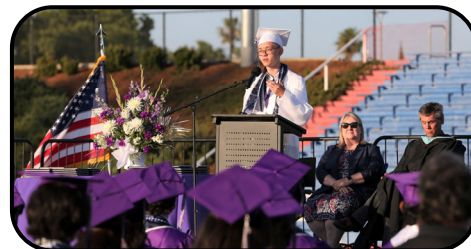
Services and Other Operating decrease \$8.1 million in 2024-25 to remove one-time items related to COVID and carryover funds. In 2025-26 the amount is unchanged.

Capital Outlay decrease in 2024-25 is \$13.5 million for the elimination of COVID funded projections in the prior year. In 2025-26 the amount is unchanged.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs remains unchanged in the projection years.

**Ending Fund Balance** The multiyear projections reflect an ending fund balance of over \$52 million for various categorical programs to be spent in the future.



## INFORMATIONAL SECTION

General Fund (Fund 01)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$363,228,765	\$377,567,797	\$391,940,231	\$404,443,124
Federal Revenue	61,555,023	29,894,134	29,894,134	29,894,134
Other State Revenue	89,534,328	89,534,328	89,534,328	89,534,328
Other Local Revenue	7,377,293	7,377,293	7,377,293	7,377,293
Transfers-in from Other Funds	320,500	300,000	300,000	300,000
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$522,015,909</b>	<b>\$504,673,552</b>	<b>\$519,045,986</b>	<b>\$531,548,879</b>
<b>EXPENSE</b>				
Certificated Salaries	\$171,235,877	\$176,755,077	\$179,418,137	\$181,098,137
Classified Salaries	65,646,453	65,972,970	67,528,276	\$68,408,276
Employee Benefits	104,371,202	107,015,695	108,672,453	110,628,557
Books and Supplies	30,925,566	33,940,977	29,700,566	30,200,566
Services and Other Operating Expenditures	84,733,804	75,675,176	76,533,077	78,533,077
Capital Outlay	15,349,913	1,849,913	1,849,913	1,849,913
Other Expenses and Outgo	2,211,999	3,211,999	3,211,999	3,211,999
Transfers-out to Other Funds	53,775,000	54,775,000	55,275,000	55,275,000
Other Adjustments	0	4,515,333	8,516,331	13,516,331
<b>TOTAL OPERATING EXPENSE</b>	<b>\$528,249,814</b>	<b>\$523,712,140</b>	<b>\$530,705,752</b>	<b>\$542,721,856</b>
<b>Revenues over (under) Expenses</b>	<b>(\$6,233,905)</b>	<b>(\$19,038,588)</b>	<b>(\$11,659,766)</b>	<b>(\$11,172,977)</b>
<b>Beginning Fund Balance</b>	<b>\$140,531,336</b>	<b>\$134,297,431</b>	<b>\$115,258,843</b>	<b>\$103,599,077</b>
<b>Ending Fund Balance</b>	<b>\$134,297,431</b>	<b>\$115,258,843</b>	<b>\$103,599,077</b>	<b>\$92,426,100</b>

Student Activity Special Revenue Fund (Fund 08)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	595,500	595,500	595,500	595,500
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>
<b>EXPENSE</b>				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	502,000	502,000	502,000	502,000
Services and Other Operating Expenditures	93,500	93,500	93,500	93,500
Capital Outlay	0	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>	<b>\$595,500</b>
<b>Revenues over (under) Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>
<b>Ending Fund Balance</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>	<b>\$513,997</b>

The **Student Body Activity Revenue Fund** is used to account for associated student body (ASB) activities in accordance with the provisions of GASB Statement 84. The Budget will be generated at year end based on the actuals reported in the ASB financial system.

## INFORMATIONAL SECTION

The **Adult Education Fund** is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.

Adult Education Fund (Fund 11)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	780,430	780,430	780,430	780,430
Other State Revenue	3,678,336	3,747,717	3,818,486	3,894,856
Other Local Revenue	7,263	7,263	7,263	7,263
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$4,466,029</b>	<b>\$4,535,410</b>	<b>\$4,606,179</b>	<b>\$4,682,549</b>
<b>EXPENSE</b>				
Certificated Salaries	\$1,404,161	\$1,293,689	\$1,351,166	\$1,367,380
Classified Salaries	1,241,676	1,248,064	1,286,108	1,314,402
Employee Benefits	1,161,186	1,209,801	1,270,078	1,285,319
Books and Supplies	131,372	131,372	131,372	131,372
Services and Other Operating Expenditures	527,384	494,384	494,384	494,384
Capital Outlay	0	0	0	0
Other Expenses and Outgo	207,196	207,000	208,000	209,000
Transfers-out to Other Funds	300,000	300,000	300,000	300,000
<b>TOTAL OPERATING EXPENSE</b>	<b>\$4,972,975</b>	<b>\$4,884,310</b>	<b>\$5,041,108</b>	<b>\$5,101,857</b>
<b>Revenues over (under) Expenses</b>	<b>(\$506,946)</b>	<b>(\$348,900)</b>	<b>(\$434,929)</b>	<b>(\$419,309)</b>
<b>Beginning Fund Balance</b>	<b>\$1,712,130</b>	<b>\$1,205,184</b>	<b>\$856,284</b>	<b>\$421,355</b>
<b>Ending Fund Balance</b>	<b>\$1,205,184</b>	<b>\$856,284</b>	<b>\$421,355</b>	<b>\$2,046</b>

Child Development Fund (Fund 12)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	3,674,621	3,819,963	3,971,119	4,129,964
Other State Revenue	7,862,217	7,996,071	8,097,979	8,219,449
Other Local Revenue	466,583	466,583	466,583	466,583
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$12,003,421</b>	<b>\$12,282,617</b>	<b>\$12,535,681</b>	<b>\$12,815,995</b>
<b>EXPENSE</b>				
Certificated Salaries	\$4,138,179	\$4,346,383	\$4,491,970	\$4,545,874
Classified Salaries	2,950,705	3,105,756	3,220,515	3,291,366
Employee Benefits	3,719,946	3,888,058	4,064,356	4,113,128
Books and Supplies	203,482	187,000	187,000	187,000
Services and Other Operating Expenditures	393,812	410,294	410,294	410,294
Capital Outlay	0	0	0	0
Other Expenses and Outgo	592,297	573,124	576,289	580,000
Transfers-out to Other Funds	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$11,998,421</b>	<b>\$12,510,615</b>	<b>\$12,950,424</b>	<b>\$13,127,662</b>
<b>Revenues over (under) Expenses</b>	<b>\$5,000</b>	<b>(\$227,998)</b>	<b>(\$414,743)</b>	<b>(\$311,667)</b>
<b>Beginning Fund Balance</b>	<b>\$982,291</b>	<b>\$987,291</b>	<b>\$759,293</b>	<b>\$344,550</b>
<b>Ending Fund Balance</b>	<b>\$987,291</b>	<b>\$759,293</b>	<b>\$344,550</b>	<b>\$32,883</b>

The **Child Development Fund** is used to account separately for federal, state, and local revenues to operate child development programs. All monies received by the District for, or from the operation, of child development services are deposited into this fund. The monies may be used only for expenditures for the operation of child development programs.

## INFORMATIONAL SECTION

The **Cafeteria Fund** is used to account for federal, state and local revenue to operate the nutrition services program. The purpose of the nutrition services program is to provide nutritious, attractive meals to the students. The District participated in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding Program. Effective with the 2018-19 fiscal year the breakfast and lunch program became a part of the Community Eligibility Provision (CEP) program. This program allows for all of our students to eat for free and eliminates the need of collecting meal applications.

Cafeteria Fund (Fund 13)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	20,820,849	21,374,584	21,851,957	22,070,477
Other State Revenue	3,982,750	4,062,405	4,163,965	4,205,605
Other Local Revenue	105,000	108,750	112,688	113,815
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$24,908,599</b>	<b>\$25,545,739</b>	<b>\$26,128,610</b>	<b>\$26,389,896</b>
<b>EXPENSE</b>				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	8,737,835	9,336,878	9,612,521	9,804,771
Employee Benefits	4,256,932	4,425,066	4,555,955	4,647,074
Books and Supplies	8,963,175	9,086,675	9,173,633	9,357,106
Services and Other Operating Expenditures	340,675	346,245	350,785	350,785
Capital Outlay	1,050,117	1,001,010	1,002,000	1,003,000
Other Expenses and Outgo	759,313	767,019	774,624	775,000
Transfers-out to Other Funds	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$24,108,047</b>	<b>\$24,962,893</b>	<b>\$25,469,518</b>	<b>\$25,937,736</b>
<b>Revenues over (under) Expenses</b>	<b>\$800,552</b>	<b>\$582,846</b>	<b>\$659,092</b>	<b>\$452,160</b>
<b>Beginning Fund Balance</b>	<b>\$8,817,879</b>	<b>\$9,618,431</b>	<b>\$10,201,277</b>	<b>\$10,860,369</b>
<b>Ending Fund Balance</b>	<b>\$9,618,431</b>	<b>\$10,201,277</b>	<b>\$10,860,369</b>	<b>\$11,312,529</b>

Deferred Maintenance Fund (Fund 14)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	50,000	50,000	50,000	50,000
Transfers-in from Other Funds	11,775,000	11,775,000	11,775,000	11,775,000
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>
<b>EXPENSE</b>				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	26	100,000	100,000	100,000
Capital Outlay	13,937,299	11,725,000	11,725,000	11,725,000
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$13,937,325</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>	<b>\$11,825,000</b>
<b>Revenues over (under) Expenses</b>	<b>(\$2,112,325)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$2,112,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

The **Deferred Maintenance Fund** is used to account for expenditures related to the District's Deferred Maintenance Plan. The revenue is a transfer from the General Fund of LCFF sources. The expenditures in this fund are for major repairs and replacements.



## INFORMATIONAL SECTION

Special Reserve Fund for Postemployment Benefits (Fund 20)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	66,000	40,000	40,000	40,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$66,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>EXPENSE</b>				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues over (under) Expenses</b>	<b>\$66,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Beginning Fund Balance</b>	<b>\$6,630,410</b>	<b>\$6,696,410</b>	<b>\$6,736,410</b>	<b>\$6,776,410</b>
<b>Ending Fund Balance</b>	<b>\$6,696,410</b>	<b>\$6,736,410</b>	<b>\$6,776,410</b>	<b>\$6,816,410</b>

The **Special Reserve Fund for Postemployment Benefits** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund and then expended.



## INFORMATIONAL SECTION

The **Building Fund** is used to account for the proceeds and expenditures from the sale of the bonds.

Building Fund (Fund 21)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	180	200	200	200
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$180</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<b>EXPENSE</b>				
Certificated Salaries	\$0			
Classified Salaries	0			
Employee Benefits	0			
Books and Supplies	0			
Services and Other Operating Expenditures	4,100	4,100	4,100	4,100
Capital Outlay	77,880,000			
Other Expenses and Outgo	0			
Transfers-out to Other Funds	0			
<b>TOTAL OPERATING EXPENSE</b>	<b>\$77,884,100</b>	<b>\$4,100</b>	<b>\$4,100</b>	<b>\$4,100</b>
<b>Revenues over (under) Expenses</b>	<b>(\$77,883,920)</b>	<b>(\$3,900)</b>	<b>(\$3,900)</b>	<b>(\$3,900)</b>
<b>Beginning Fund Balance</b>	<b>\$77,898,758</b>	<b>\$14,838</b>	<b>\$10,938</b>	<b>\$7,038</b>
<b>Ending Fund Balance</b>	<b>\$14,838</b>	<b>\$10,938</b>	<b>\$7,038</b>	<b>\$3,138</b>

Capital Facilities Fund (Fund 25)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	2,853,479	3,000,000	3,000,000	3,000,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$2,853,479</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>EXPENSE</b>				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	81,757	87,480	91,854	96,447
Employee Benefits	38,560	41,259	43,322	45,488
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	712,645	100,000	100,000	100,000
Capital Outlay	36,624,287	2,771,261	2,764,824	2,758,065
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$37,457,249</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>Revenues over (under) Expenses</b>	<b>(\$34,603,770)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$36,771,803</b>	<b>\$2,168,033</b>	<b>\$2,168,034</b>	<b>\$2,168,034</b>
<b>Ending Fund Balance</b>	<b>\$2,168,033</b>	<b>\$2,168,034</b>	<b>\$2,168,034</b>	<b>\$2,168,034</b>

The **Capital Facilities Fund – Developer Fees** is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.



## INFORMATIONAL SECTION

County School Facilities Fund (Fund 35)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	50,000	0	0	0
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSE</b>				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0
Capital Outlay	14,050,002	700	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>\$14,050,002</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues over (under) Expenses</b>	<b>(\$14,000,002)</b>	<b>(\$700)</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$14,000,702</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

The **County School Facilities Fund** is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

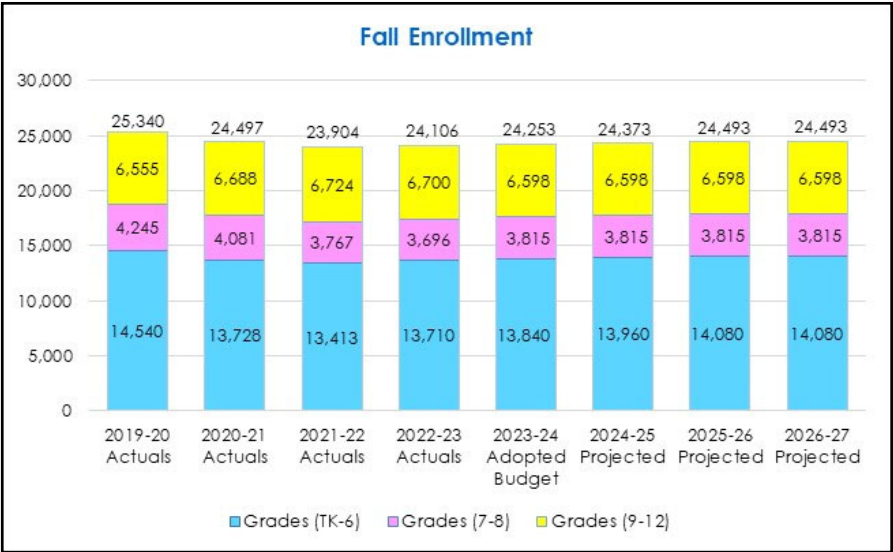
The **Special Reserve Capital Outlay Fund** is used to account for the accumulation of general fund monies for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes.

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2023-2024 Adopted Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
<b>REVENUES</b>				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	211,138	211,138	211,138	211,138
Transfers-in from Other Funds	42,000,000	43,000,000	43,500,000	43,500,000
Other Sources	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$42,211,138</b>	<b>\$43,211,138</b>	<b>\$43,711,138</b>	<b>\$43,711,138</b>
<b>EXPENSE</b>				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	46,889	0	0	0
Services and Other Operating Expenditures	833,201	50,000	50,000	50,000
Capital Outlay	44,489,057	27,560,975	21,000,000	21,000,000
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	20,500	20,500	20,500	20,500
<b>TOTAL OPERATING EXPENSE</b>	<b>\$45,389,647</b>	<b>\$27,631,475</b>	<b>\$21,070,500</b>	<b>\$21,070,500</b>
<b>Revenues over (under) Expenses</b>	<b>(\$3,178,509)</b>	<b>\$15,579,663</b>	<b>\$22,640,638</b>	<b>\$22,640,638</b>
<b>Beginning Fund Balance</b>	<b>\$42,226,229</b>	<b>\$39,047,720</b>	<b>\$54,627,383</b>	<b>\$77,268,021</b>
<b>Ending Fund Balance</b>	<b>\$39,047,720</b>	<b>\$54,627,383</b>	<b>\$77,268,021</b>	<b>\$99,908,659</b>

ENROLLMENT PROJECTIONS

The District uses the cohort survival method of enrollment forecasting for the current year. This takes the current student body by grade and ages it one year at a time. As students progress to the next grade, their numbers change as some students enter and others leave the District. Kindergarten enrollments are based on births five years earlier. Historical trends are used to project cohort sizes.

To enhance enrollment, the District has adopted key initiatives to increase student achievement, engagement, and the overall student academic experience. Some of these initiatives include increasing resources into the classroom enhance staffing; implement enriched curriculum; develop signature programs to help students succeed; provide career California partnership academies; and provide career technical educational pathways.



The details of the fall enrollment by school site are on the following page.



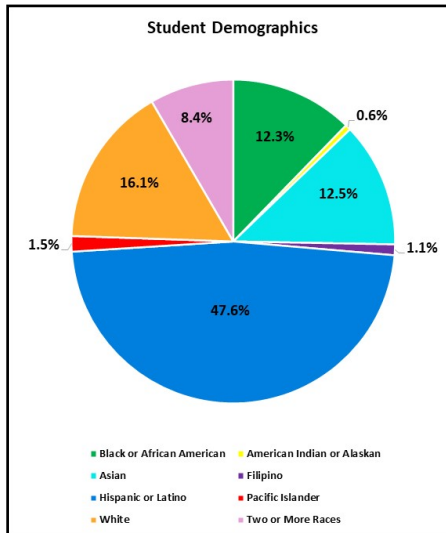
## INFORMATIONAL SECTION

### ENROLLMENT

The by school enrollment for the current year and past three years of Twin Rivers Unified School District is shown in the table to the right. We expect 24,253 students in the fall of 2023 as compared to 24,106 students in the prior year, which is an increase of 147 students.

Additionally, we expect about 1,150 children for the preschool programs and approximately 1,800 in the Adult Education Program.

Total enrollment is projected to be over 27,000 students (preschool, kindergarten through 12th grade and adult education).



Fall Enrollment History				
School Name	2020	2021	2022	2023*
Allison Elementary	399	353	400	402
Babcock Elementary	327	318	362	359
Castori Elementary	616	597	567	559
Creative Connections Arts Academy (K-6)	352	337	362	366
Creative Connections Arts Academy (7-12)	343	327	329	335
Del Paso Heights Elementary	463	440	466	467
Dry Creek Elementary	500	582	594	592
Fairbanks Elementary	359	352	367	329
Foothill High	1,197	1,183	1,251	1,251
Foothill Oaks Elementary	518	486	502	506
Foothill Ranch Middle School	521	422	453	439
Frontier Elementary	428	402	391	381
Garden Valley Elementary	334	315	331	325
Grant Union High	2,088	2,088	2,040	1,991
Hagginwood Elementary	352	342	372	383
Highlands High School	737	723	744	731
Hillsdale Elementary	296	261	251	248
Joyce Elementary (K-8)	539	534	509	522
Keema School for Independent Study	383	1,032	691	661
Kohler Elementary (K-8)	465	431	425	413
Las Palmas	994	969	1,017	1,004
Madison Elementary	673	671	706	729
Martin Luther King Jr. Technology Academy	436	383	469	463
Miles P. Richmond	58	54	61	58
Non-Public Schools	88	66	63	53
Northwood Elementary	378	351	382	400
Norwood Junior High	540	436	406	439
Nova Opportunity School	10	6	0	0
Oakdale Elementary (K-8)	669	623	584	630
Orchard Elementary	414	341	344	338
Pacific Career and Technology High	126	124	107	124
Pioneer Elementary (K-8)	613	603	639	682
Regency Park Elementary	762	649	723	787
Ridgepoint Elementary (K-8)	663	636	664	670
Rio Linda High	1,716	1,648	1,596	1,555
Rio Linda Preparatory Academy	404	343	318	300
Rio Tierra Junior High	346	295	292	321
Sierra View Elementary	298	297	278	270
Smythe Academy of Arts and Sciences (K-6)	657	644	644	639
Smythe Academy of Arts and Sciences (7-8)	470	471	433	441
Strauch Elementary	651	608	599	597
Village Elementary (K-8)	430	408	407	427
Vista Nueva Career and Technology High	137	114	151	149
Westside Elementary	368	329	363	362
Westside Preparatory Charter **	471	406	392	433
Woodlake Elementary	275	266	321	334
Woodridge Elementary	633	638	740	788
<b>Total</b>	<b>24,497</b>	<b>23,904</b>	<b>24,106</b>	<b>24,253</b>
** Includes Eastside, Frontier, Regency Park and Westside Campuses				

## INFORMATIONAL SECTION

### STAFFING TRENDS AND PROJECTIONS

Staffing at our schools is determined based on specific staffing ratios, which are included in the District's Staffing Formulas handbook. While the District usually follows the staffing formulas guidelines, occasionally the Superintendent determines the need for staffing beyond the number indicated by the ratios.

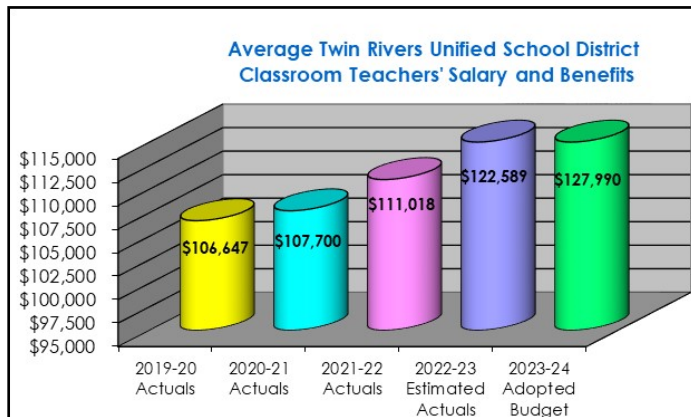
The table below shows the District's current base staffing standards for each of the school levels. It should be noted that these formula numbers can be augmented by special purpose dollars the site designates to be converted to full-time equivalent employees. Additionally, kindergarten teachers, world language teachers, EL teachers, VAPA teachers, choir teachers, teachers on special assignment, vice principals, counselors, yard duty, kindergarten para educators, custodians, maintenance and campus safety specialists were created above the base Staffing Formula Handbook utilizing supplemental/concentration funds.

Base Staffing Allocations	Elementary Schools (K-6) and (K-8)	Middle Schools (7-8)	High Schools (9-12)
Principal	1 per school	1 per school	1 per school
		.5 FTE (451-700 students) 1 FTE (701-1,000 students) 1.5 FTE (1,001-1,500 students) 2.5 FTE (1,501+ students)	.5 FTE (351-450 students) 1 FTE (451-700 students) 1.5 FTE (701-1,000 students) 2 FTE (1,001-1,500 students) 3 FTE (1,501+ students)
Vice-Principal or Guidance and Learning Specialist		1 FTE per 750 students (not to exceed 1 FTE)	1 FTE per 700 students
Counselor	24.99:1 (TK-3) 30:1 (4-6)	34:1	34:1
Classroom Teachers			
Office Manager	1 FTE per school	1 FTE per school (part of Clerical FTE below)	1 FTE per school (part of Clerical FTE below)
	1 (6 hours) (201-300 students) 1 (8 hours) (301-699 students) 1 (8 hours) + 1 (4 hour) (700+ students) 1 (3 hours) Additional for K-8's	2 FTE (1-250 students) 3.0 FTE (251-350 students) 3.5 FTE (351-500 students) 4 FTE (501-800 students) 5 FTE (801-1,200 students) 6 FTE (1,201-1,500 students) 7 FTE (1,501-1,800 students) 8 FTE (1,801+ students)	2 FTE (1-250 students) 3.0 FTE (251-350 students) 3.5 FTE (351-500 students) 4 FTE (501-800 students) 5 FTE (801-1,200 students) 6 FTE (1,201-1,500 students) 7 FTE (1,501-1,800 students) 8 FTE (1,801+ students)
Clerical	1 (3 hours) (1-550 students) 1 (5 hours) (551-750 students) 1 (6 hours) (751+ students) 1 (6 hours) K-8	1 FTE (8 hours)	1 FTE Teacher Librarian Library Materials Technician: 1 (4 hours) (500-1,500 students) 1 (8 hours) (1,501+ students)
Library Media Tech		1 FTE	1 FTE (400-799 students) 2 FTE (800-1,299 students) 3 FTE (1,300-1,799 students) 4 FTE (1,800+ students)
Campus Safety Specialists	1.5 FTE (1-474 students) 2 FTE (475-749 students) 2.5 FTE (750+ students)	2.5 FTE	2 FTE (1-300 students) 4 FTE (301-999 students) 4.5 FTE (1,000-1,500 students) 5.5 FTE (1,501-1,800 students) 7.25 FTE (1,801+ students)
Custodial	.375 FTE (1-585 students) .50 FTE (586-700 students) .75 FTE (701+ students)	.75 FTE	.75 FTE (1-850 students) 1 FTE (851-1,700 students) 1.5 FTE (1,701+ students)
Health Assistant			
Nurses		1 FTE per 2,000 students and serves the entire district	

Non-school site staffing, including district office and department personnel, is not formula-driven. The budgets for non-school departments are created based on need and are analyzed on a yearly basis.

It takes people to teach students and 64% of the District's total expenditures are committed to the employee salaries and benefits. The cost of classroom teachers is the single largest component of our expenditure plan.

The 2023-24 average classroom teacher salary and benefit costs are \$127,990.



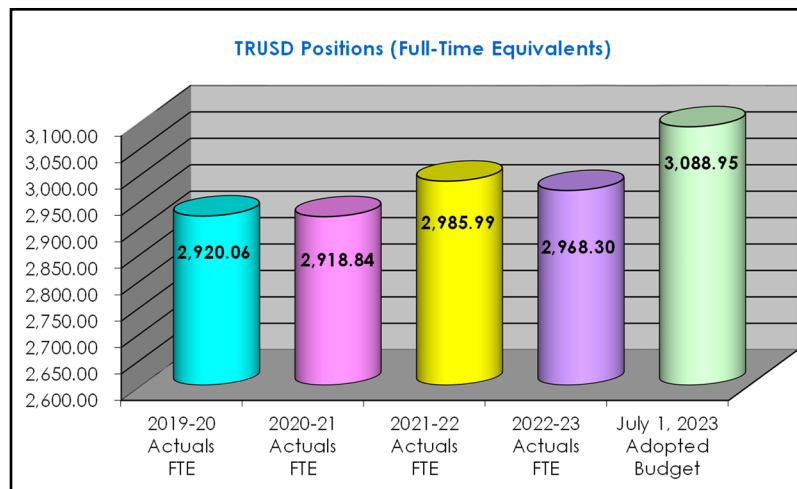
## INFORMATIONAL SECTION

With LCFF, we have created exceptional programs to boost learning for our students in addition to bring down class sizes. In 2019-20 through 2021-2022, there were less classroom teachers due to declining enrollment. There are slight increases reflected for 2022-23 and 2024-25 for additional TK students.

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget
Student Enrollment:	25,340	24,497	23,904	24,106	24,253
Number of Classroom Teachers (FTE):	1,140.63	1,113.35	1,107.55	1,113.75	1,121.75
Student-Teacher Ratio:	22.22	22.00	21.58	21.64	21.62

In addition to classroom teachers, with the use of Supplemental/Concentration funds, the District has invested in additional visual and performing arts teachers, English learner teachers, vice principals, counselors, kindergarten paraeducators, custodians, maintenance and campus safety specialists to enhance the overall experience for the students. The 2022-23 teacher decrease is for teachers on special assignment positions that were not able to be hired to ensure all classrooms had a teacher.

CATEGORIES	2019-20 Actuals FTE	2020-21 Actuals FTE	2021-22 Actuals FTE	2022-23 Actuals FTE	2023-24 Adopted Budget FTE
Teachers	1,339.63	1,320.36	1,314.90	1,244.33	1,343.23
Principals/Vice-Principals	86.00	88.00	91.00	89.00	93.00
Certificated Administrators	35.00	35.00	38.00	39.00	39.00
Other Certificated Personnel	162.62	167.62	185.72	187.12	184.52
Instructional Aides	325.74	328.39	341.67	362.18	380.99
Clerical/Classified Support	852.51	861.05	878.37	902.14	901.62
Classified Management	59.30	59.00	67.00	76.00	75.00
Other Classified Personnel	59.26	59.42	69.33	68.53	71.59
<b>Total FTE</b>	<b>2,920.06</b>	<b>2,918.84</b>	<b>2,985.99</b>	<b>2,968.30</b>	<b>3,088.95</b>





## INFORMATIONAL SECTION

### STUDENT ACHIEVEMENT

On December 10, 2015 President Barack Obama signed the Every Student Succeeds Act (ESSA), which reauthorized and updated the Elementary and Secondary Education Act (ESEA). Overall, the new law provides states more authority on standards, assessments, accountability, supports, and interventions while preserving the general structure of the ESEA funding formulas.

Based on the Local Control Funding Formula (LCFF), which was passed in 2013, California has an accountability system that is based on multiple measures. These measures are used to determine local educational agency (LEA) and school progress toward meeting the needs of their students. The measures are based on factors that contribute to a quality education, including high school graduation rates, college/career readiness, student test scores, English learner (EL) progress, suspension rates, and parent engagement.

The sweeping overhaul of California's Accountability and Continuous Improvement System, ushered in with the 2013 passage of the LCFF, not only gives California a chance to address historical inequities, but provides the CDE an opportunity to address and update the way we engage and work with one another to better support California's schools and the students they serve.

Performance on these multiple measures will be reported through the California School Dashboard (Dashboard) in the fall. The new accountability system reflects a clear expectation that all LEAs and schools can and should improve and emphasizes equity by focusing on student group performance.

#### ASSESSMENT

Signed into law in October 2013, Assembly Bill 484 established the California Assessment of Student Performance and Progress (CAASPP) assessment system. CAASPP replaces the former STAR Program.

**English Language Arts/Literacy and Mathematics Assessments** In 2023-24, California will continue to administer the Smarter Balanced Summative Assessments in English language arts/literacy (ELA) and mathematics in grades three through eight and eleven. Also, California is administering the California Alternative Assessments in ELA and mathematics to students with significant cognitive disabilities in grades three through eight and eleven (students whose Individualized Education Program [IEP] designates the use of an alternate assessment).

The following charts reflect the results of the ELA and Math assessments for the most recent three years that scores were available.

TRUSD SBAC ELA Overall	Grades 3-8 and Grade 11			
	2018-19	2021-22	2022-23	1-Year Change
% Exceeded/Met	37%	31%	32%	1%
% Exceeded	12%	10%	11%	1%
% Met	25%	22%	21%	-1%
% Nearly Met	26%	24%	24%	0%
% Not Met	37%	45%	44%	-1%



TRUSD SBAC Math Overall	Grades 3-8 and Grade 11			
	2018-19	2021-22	2022-23	1-Year Change
% Exceeded/Met	29%	20%	22%	2%
% Exceeded	11%	7%	8%	2%
% Met	18%	13%	14%	1%
% Nearly Met	27%	24%	24%	0%
% Not Met	44%	56%	54%	-2%

## INFORMATIONAL SECTION

**California Science Test (CAST) for Science** In 2023-24, all students in grades five and eight will participate in the California Science Test (CAST). Because of the flexibility in grade administrations in high school, students in grades ten, eleven, and twelve may participate in the test (all students will need to participate by the end of grade twelve enrollment). Also, California is administering the

California Alternative Assessments in Science to students with significant cognitive disabilities in the same grade levels as CAST.

The following charts reflect the results of the CAST assessments for the 2022-23 school year.

CAST TRUSD Overall	2022-23				
	Grade 5	Grade 8	Grade 11	Grade 12	District-wide
% Exceeded/Met	18%	14%	14%	2%	16%
% Exceeded	4%	2%	1%	0%	3%
% Met	14%	12%	13%	2%	13%
% Nearly Met	51%	55%	64%	58%	57%
% Not Met	29%	29%	20%	38%	27%



**English Language Proficiency Assessments for California** In 2023-24, the English Language Proficiency Assessments for California (ELPAC) will be administered as a Summative and Initial Assessment of English Learners progress in obtaining English Proficiency.

The chart below reflects the results of the ELPAC for the 2022-23 year.

ELPAC Proficiency Levels by Grade 2022-23														
Proficiency Level	Kinder	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	K-12
Level 4	11.85%	1.95%	4.49%	7.47%	11.06%	15.49%	12.68%	18.55%	17.61%	7.83%	14.91%	9.84%	15.38%	11.07%
Level 3	22.37%	20.85%	29.17%	24.70%	28.44%	31.31%	31.62%	27.34%	30.02%	26.96%	28.36%	26.86%	23.37%	26.91%
Level 2	36.62%	40.39%	35.90%	28.05%	28.12%	28.11%	28.31%	26.77%	21.90%	35.02%	25.67%	27.39%	28.11%	30.58%
Level 1	29.16%	36.81%	30.45%	39.79%	32.39%	25.08%	27.39%	27.34%	30.47%	30.18%	31.05%	35.90%	33.14%	31.45%



## INFORMATIONAL SECTION

### ACCOUNTABILITY

California's school accountability system provides a more complete picture of how schools are meeting the needs of all students. There are three important advantages to California's new approach:

- More than a single number: The multiple measures of student success define a quality education more broadly than a single test score.
- Equity: There is an increased focus on identifying and addressing disparities among student groups.
- Supporting Local Decision Making: State accountability tools provide information to support local planning process around improving student performance.

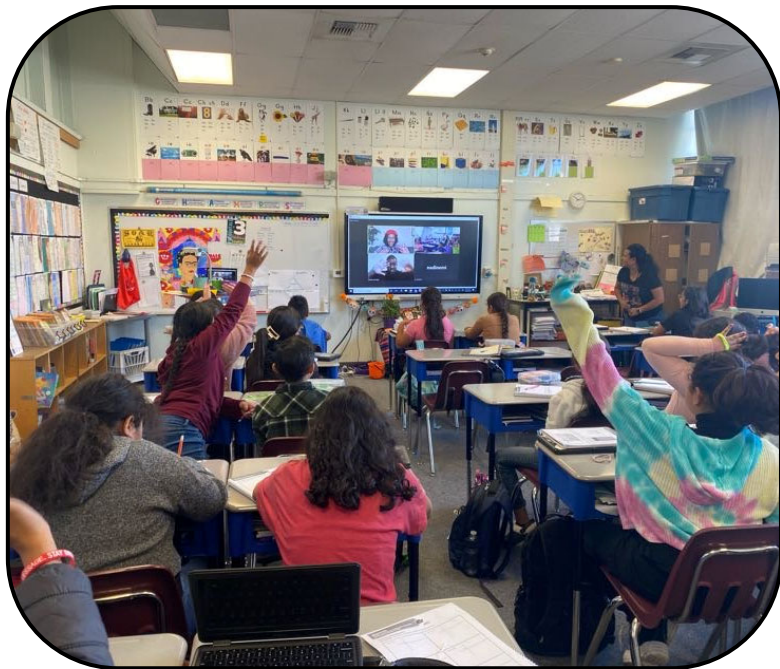
California's integrated accountability system meets both state and federal requirements. The multiple measures system for state indicators is based on percentiles to create a five-by-five grid that produces 25 results and 5 performance levels (Blue, Green, Yellow, Orange, and Red). This five-by-five grid combines Status and Change to make an overall determination for each indicator and provides equal weight to both Status and Change.

Status is based on the most recent year of data for that indicator. The five Status levels are:

- Very high
- High
- Medium
- Low
- Very Low

Change is the difference between performance from the most recent year of data and the prior year data. The five Change levels are:

- Increased significantly
- Increased
- Maintained
- Declined
- Declined significantly



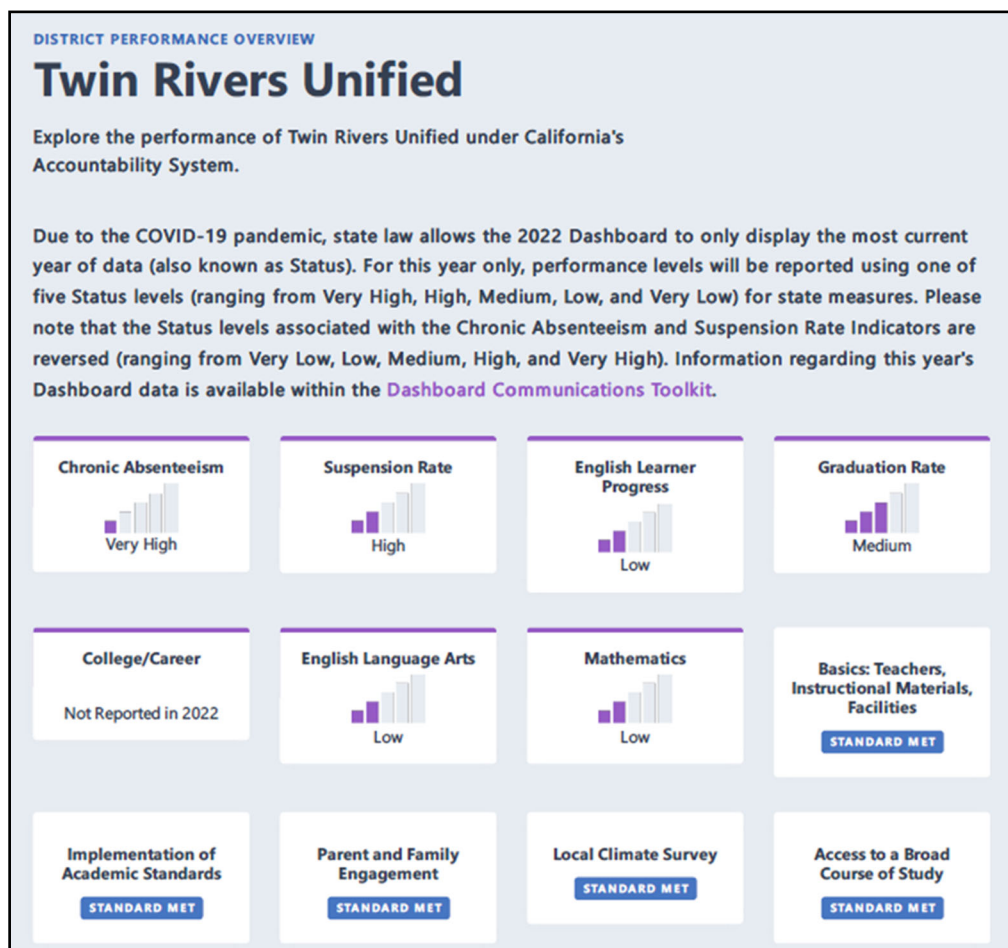
## INFORMATIONAL SECTION

The performance levels (i.e., the cut scores for Status and Change) serve as the performance standards for the state indicators. The California State Board of Education (SBE) approved separate performance standards for each state indicator based on the current distribution of statewide performance for Status and Change (much like grading on a curve). Therefore, the performance standards are different for each indicator. The performance standards will generally remain fixed for several years.

Combining Status and Change results in a color-coded performance level for each state indicator for LEAs, schools, and student groups with 30 or more students. The five color-coded performance levels in order are: blue (highest), green, yellow, orange, and red (lowest).

The image below shows the Twin Rivers results for the Fall 2022 CA School Dashboard. Due to requirements under Assembly Bill 130 (AB 130), the California Department of Education (CDE) can only display the most current year of data (also known as Status) on the 2022 Dashboard.

The school accountability system can be found on the State of California's Department of Education website: <http://www.cde.ca.gov/dashboard>.



## INFORMATIONAL SECTION

### DROPOUTS

Dropout numbers are for 9th to 12th grade students from the 4-year cohort classes of 2019-20 through the 2021-22 school year.

Cohort Dropouts			
School	2019-20	2020-21	2021-22
Foothill High	8	13	11
Grant Union High	20	19	27
Highlands High	10	8	20
Rio Linda High	11	23	7
Creative Connections Arts Academy	0	0	2
Keema School for Independent Study	33	11	27
Pacific Career and Technology High	14	20	20
Vista Nueva Career and Technology High	8	10	9

The dropout count includes high school students whom stopped attending school and no records are requested by another educational agency along with seniors that did not have enough credits to graduate and did not continue school. The four-year cohort is based on the number of students who enter grade 9 for the first time adjusted by adding into the cohort any student who transfers in later during grade 9 or during the next three years and subtracting any student from the cohort who transfers out, emigrates to another country, transfers to a prison or juvenile facility, or dies during that same period. Dropout numbers from 2022-23 will be available in late Fall 2023.

Dropout prevention programs are offered through a variety of mediums within Twin Rivers Unified School District. These programs include School Attendance Review Board hearings that address student issues related to truancy and behavior. We also offer Foster Youth and homeless liaisons whose primary responsibilities are to recover student records and offer assistance to families suffering from chronic homelessness. The District also offers an alternative school assistance program. This program assists students who have been expelled from the district for behavioral problems. This program offers both academic and character education programs that assist students with progress towards graduation and completing counseling requirements for graduation and re-admission to the district. The District also has many opportunities for students to recover credits through programs such as "Charge". The "Charge" program is typically offered after school and allows students to required credits for graduation from qualified credentialed teachers. The District also works closely with our comprehensive secondary school programs to identify students who are at-risk of not graduating due to credit deficiency. This is done through our weekly District Collaboration Of Services Meeting (DCOST). During this meeting, school administrators and District administrators discuss students' cases and attempt to place students into appropriate school programs with the hope that students will be prevented from dropping out of school.

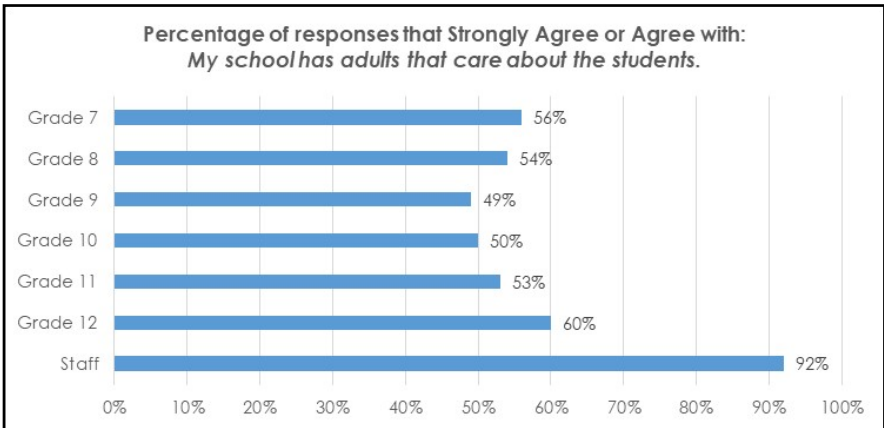
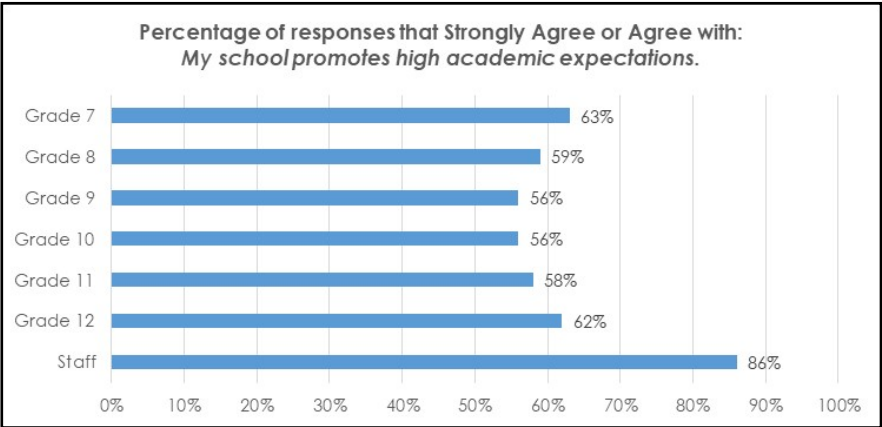
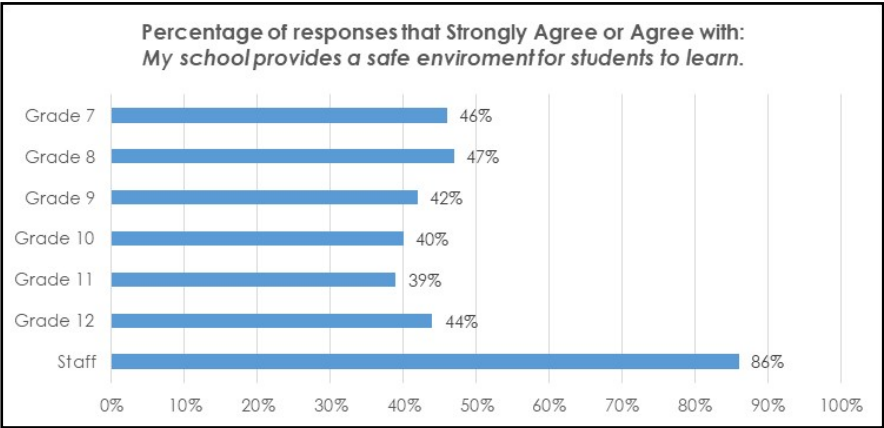


INFORMATIONAL SECTION

SCHOOL CLIMATE - CALIFORNIA HEALTHY KIDS SURVEY

Twin Rivers Unified School District strives to include student and staff input. One way this is achieved is through the California Healthy Kids Survey and California School Staff Survey. The survey asks questions about “your” perception about the school and the school climate. The survey is used for continuous improvement and refinement of how to best engage our students to positively impact student learning. Highlights from the 2022-23 survey are shown below.

(Full survey reports for prior years are available at <https://calschls.org/reports-data/search-lea-reports/>)





## INFORMATIONAL SECTION

### PROGRESS TOWARD DISTRICT GOALS

Each day in Twin Rivers Unified, the District is focused on one mission - ensuring that all students graduate college, career and civic-minded ready in a safe and nurturing learning environment. Recent student and District successes include two seniors earning a high school diploma and their Associate of Arts degree through the District's Dual Enrollment Program, a collaboration with American River College where students earn college credits while still in high school.

In addition:

- 189 seniors graduated with college credits
- 431 students in grades 9, 10, 11 and 12 were enrolled in the District's Dual Enrollment Program during the 2022-23 school year
- 1,452 graduates in the class of 2023
- An estimated 2,286 students enrolled in 34 Career Technical Education (CTE) 7-12th grade pathways (2022-23) - 436 students were English Learners; 362 were students with disabilities
- 128 seniors received the State Seal of Biliteracy (for students who have attained proficiency in two or more languages by high school graduation)
- 2,534 students participated in the District's Elementary and TK-8 Athletics Programs

### TWIN RIVERS COHORT GRADUATION RATE

Twin Rivers Unified School District's cohort graduation rate continues to rise and exceeds Sacramento and state averages.

2021-22 Cohort Graduation Rate	
<b>Twin Rivers Unified</b>	<b>88.1%</b>
Sacramento County	84%
State of California	87%

Not yet available	2022-23
88.1%	2021-22
85.2%	2020-21*
85.6%	2019-20
85.0%	2018-19*
84.6%	2017-18*
83.6%	2016-17
84.3%	2015-16
82.9%	2014-15
77.0%	2013-14
75.3%	2012-13

\*exceeded county and state averages



### ONWARD AND UPWARD: 2023 GRADUATES ON THE MOVE!

Alabama A & M University | American River College | Brigham Young University | College of San Mateo  
Cornell University | CSU Sacramento | Grand Canyon University | Long Island University  
Morgan State University | San Diego State University | Sierra College | Sonoma State University  
Southwest Oregon State | Stanford | UC Berkeley | UC Davis | UC San Diego  
UC Santa Cruz | UCLA | University of Hartford | USC

### ADDITIONAL POINTS OF PRIDE

- We have a 2022-23 California School Boards Association Golden Bell Award for the District's Multi-Tiered System of Supports Initiative (MTSS)
- We have a 2022 Exemplary Dual Enrollment School Award for Rio Linda High School from the California Department of Education
- We have two Twin Rivers employees selected as 2023 Sacramento County Classified School Employees of the Year
- We have California Classified School Employees of the Year for 2021 & 2020



### GLOSSARY

This glossary provides definitions of terms to help clients understand the current terms used in school business documents.

#### **Adult Education**

Classes offered by school districts, community colleges, and other public and private organizations for residents 18 years or older who are not enrolled in a high school.

#### **Advance Placement (AP)**

AP (advanced placement) is a program of classes developed by the college board to give high school students an introduction to college-level classes and also gain college credit before even graduating high school.

#### **Advancement Via Individual Determination (AVID)**

Advancement Via Individual Determination (AVID) is an in-school academic support program for grades seven through twelve. The purpose of the program is to prepare students for college eligibility and success. AVID places academically average students in advanced classes; levels the playing field for minority, rural, low-income, and other students without a college-going tradition in their families; and targets students in the academic middle--B, C, and even D students--who have the desire to go to college and the willingness to work hard.

#### **After School Education and Safety (ASES)**

State funding for the purpose of the establishment of local after school education and enrichment programs.

#### **Apportionments**

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

#### **Appropriations**

Funds set aside or budgeted by the state or local school districts for specific time period and specific purpose.

#### **ARP Act ESSER Funds**

The Federal American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund was signed in to law in March 2021 to support local educational agencies (LEAs) in preparing and responding to the impact of COVID-19 on educators, students and families.

#### **Assembly Bill (AB) 1200**

Legislation passed in 1991 that defined a system of fiscal accountability for school districts and county offices of education to prevent bankruptcy. The law requires districts to do multiyear financial projections; identify sources of funding for substantial cost increases such as employee raises; and make public the cost implications of such increases before approving employee contracts. County offices review district budgets, and the state review countywide school districts.

#### **Assessed Valuation (AV)**

The value of land, homes, and businesses determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

## INFORMATIONAL SECTION

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### **Associated Student Body (ASB)**

Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials.

### **Attendance Reports**

Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

### **Audit**

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

### **Average Daily Attendance (ADA)**

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

### **Bilingual Education**

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

### **Bond Measure**

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

### **Bonded Indebtedness**

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

### **CalWORKS**

CalWORKs is a public assistance program that provides cash aid and services to eligible families that have a child(ren) in the home. The program serves all 58 counties in the state and is operated locally by county welfare departments.

### **California Adult Education Program (CAEP)**

The California Adult Education Program (CAEP) provides adult education state funding to regional consortia, county offices of education, school districts, community colleges, and joint powers authorities consisting of community colleges, school districts, or a combination of these.



## INFORMATIONAL SECTION

### **Creative Connections Arts Academy (CCAA)**

CCAA is one of the Twin Rivers Unified School District dependent charter schools.

### **California Assessment of Student Performance and Progress (CAASPP)**

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013. The CAASPP system includes the following assessments and student participation requirements: Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven, alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven, Science assessments in grades five, eight, and ten (i.e., California Science Tests (CAST), California Alternate Assessment (CAA) and California Spanish Assessment (CSA) for reading/language arts in grades three through eleven (optional).

### **California Basic Education Data System (CBEDS)**

A collection of data taken each October for enrollment, graduates, dropouts, vocational education, alternative education, adult education, course enrollment, classified and certificated staff, and teacher shortage and demand. *This data collection system has been replaced by a more robust one: CALPADS (California Longitudinal Pupil Achievement Data System).*

### **California Basic Education Skills Test (CBEST)**

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

### **California Department of Education (CDE)**

An agency within the Government of California that oversees public education

### **California School Dashboard**

The California School Dashboard (Dashboard) is a website released in March 2017 that parents/guardians, educators and the public can use to see how districts and schools are meeting the need of California's diverse student population based on the concise set of measures included in the new accountability system, including test scores, graduation rates, English learner progress, and suspension rates. Additionally, the Dashboard includes reporting and evaluation of local indicators. The Dashboard is part of California's new school accountability system based on the Local Control Funding Formula, enacted in 2013. As provisioned in California Education Code, the Dashboard will be used to support local educational agencies (LEAs) in identifying strengths, weaknesses and areas for improvement; to assist in determining whether LEAs and schools are eligible for technical assistance; and to assist the state in determining whether LEAs and schools are eligible for more intensive support/intervention.

### **California Science Tests (CAST)**

The California Science Test (CAST) is an online test based on the California Next Generation Science Standards. All local educational agencies (LEAs) with eligible students in grades five, eight, and high school will administer the CAST.

### **California State Preschool Program (CSPP)**

The largest State-funded preschool program in the nation, which provides both part-day and full-day services with core class curriculum that is developmentally, culturally and linguistically appropriate for the children served.

### **Capital Outlay**

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

## INFORMATIONAL SECTION

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### **Career Technical Education (CTE)**

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

### **CARES Act ESSER Funding**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to local education agencies (LEAs) through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools.

### **Categorical Aid**

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs such as Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF revenues.

### **Certificated Employees**

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

### **Certificates of Participation (COP)**

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

### **Child & Adult Care Food Program (CACFP)**

The Child and Adult Care Food Program (CACFP) is a federal program that provides reimbursements for nutritious meals and snacks to eligible children and adults who are enrolled for care at participating child care centers, day care homes, and adult day care centers.

### **Child Care and Development (CCTR)**

Full-day, full-year child care and development services Statewide for children from infancy to thirteen years of age.

### **Class Size Reduction (CSR)**

Initiated in the 1996-97 school year for kindergarten through third grade, the state now has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013-14 year with the passage of the LCFF which has mandates as to the maximum school site average of the total K-3rd grade classes.

### **Classified Employees**

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

### **Collective Bargaining**

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

### **Common Core State Standards (CCSS)**

Since 2010, 45 states have adopted a set of clear college and career ready standards for kindergarten through 12th grade in English language arts/literacy and mathematics. These standards are called the Common Core State Standards (CCSS).

## INFORMATIONAL SECTION

### **Community Eligibility Provision (CEP)**

The Community Eligibility Provision (CEP) is a federal school meal funding option that enables schools, participating in the National School Lunch Program and School Breakfast Program, to provide free meals to all students.

### **Comprehensive Support and Improvement (CSI)**

The Every Student Succeeds Act (ESSA) requires state educational agencies to determine school eligibility for Comprehensive Support and Improvement (CSI). Local educational agencies (LEAs) with schools that meet the criteria for CSI must partner with stakeholders to locally develop and implement a plan to improve student outcomes.

### **Concentration Funds**

See "Local Control and Accountability Plan."

### **Consumer Price Index (CPI)**

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

### **Contribution**

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs.

Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

### **Cost-of-Living Adjustment (COLA)**

An increase in funding for government programs, including revenue limits or categorical programs.

Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments -- a government price index. (See Education Code Section 42238.1.)

### **COVID or COVID-19**

COVID-19 is a disease caused by a new strain of coronavirus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease. Formerly, this disease was referred to as '2019 novel coronavirus' or '2019-nCoV.'

### **Debt Service**

Expenditures for the payment of principal and interest on long-term debt.

### **Deferred Maintenance**

Major repairs of buildings and equipment by school districts.

### **Deficit Spending**

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

### **Developer Fees**

A charge per square foot on residential and commercial construction. Developer fees are levied by school districts, with the maximum amount set by law and adjusted for inflation every two years.

Proceeds are used for building or renovating schools and for portable classroom.

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### ***Drought Response Outreach Program for Schools (DROPS)***

The State Water Resources Control Board grants fund for projects that reduce storm water pollution and include an education/outreach component that is designed to increase student and public understanding of the project's environmental benefits and the sustainability of California's water resources directly related to the project.

### ***Education Department General Administrative Regulations (EDGAR)***

The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

### ***Education Protection Account (EPA)***

The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Section 36 of Article XIII of the California Constitution. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

### ***Elementary and Secondary Schools Emergency Relief (ESSER) Funds***

Federal funds provided to state educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students. Refer to CARES Act ESSER Funding or ARP Act ESSER Funding.

### ***Ending Balance***

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

### ***English Learner (EL)***

Student who has not yet mastered the English language.

### ***English Language Arts (ELA)***

All academic disciplines related to reading and the use of the English language in communication.

### ***English Language Proficiency Assessments for California (ELPAC)***

A test used to assess student's language proficiency in English, specifically listening, speaking, reading and writing.

### ***Enrollment***

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

### ***Entitlement***

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

### ***Every Student Succeeds Act (ESSA)***

On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA), reauthorizing the federal Elementary and Secondary Education Act (ESEA) and replacing the No Child Left Behind Act (NCLB). Overall, the new law provides states more authority on standards, assessments, accountability, supports, and interventions while preserving the general structure of the ESEA funding formulas.

Much of the federal funding from K-12 schools comes from programs created by the ESEA of 1965.

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### **Fiscal Year**

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

### **Fixed Assets**

Property of permanent nature having continuing value; e.g., land, building, and equipment.

### **Free/Reduced Price Meals**

A federal program to provide food—typically lunch and/or breakfast—for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

### **Full Time Equivalent (FTE)**

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

### **Fund**

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

### **Fund Balance**

The difference between assets and liabilities of governmental and trust funds.

### **Gann Appropriations Limit**

A ceiling on each year's appropriations of tax dollars by governmental entities, including school districts. Using the base year (1978–79), subsequent years' limits are adjusted for the change in California Consumer Price Index or in per capita personal income, whichever is smaller, and for the change in population (ADA for school districts). Voters may elect to increase the limit for a four-year period.

### **Gap Funding**

The amount of funding provide in the annual State Budget Act to move school districts toward their LCFF target for each year until fully funding in 2018-2019.

### **General Fund**

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

### **General Obligation Bonds (GO Bonds)**

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

### **Governmental Accounting Standards Board (GASB)**

Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issues, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.

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### **Heating, Ventilation and Air Conditioning (HVAC)**

A system used to provide heating and cooling to buildings

### **Indirect Cost Rate**

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

### **Individualized Education Program (IEP)**

A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

### **Interim Reports (First Interim, Second Interim, Third Interim)**

Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

### **Learning Loss Mitigation Funding**

The Learning Loss Mitigation Funding (LLMF), authorized by the 2020-21 budget package, appropriates \$5,334,997,000 from three different funding sources to be allocated to local educational agencies (LEAs) in order to support pupil academic achievement and mitigate learning loss related to COVID-19 school closures.

### **Local Control and Accountability Plan (LCAP)**

The Local Control and Accountability Plan (LCAP) is the Local Control Funding Formula's (LCFF) mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Effective with the 2014-15 school year, each school district is required to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget. The LCAP is intended to explain how the district will use state funds to improve educational outcomes for all students based on eight State priorities, with special attention to high-needs students who received additional money.

### **Local Control Funding Formula (LCFF)**

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides a base amount by grade span: K-3, 4-6, 7-8 and 9-12 per average daily attendance (ADA). The LCFF provides an adjustment on the base grant amount for kindergarten through grade three (K-3) and for grades nine through twelve (9-12).
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12).

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- Provides a *supplemental grant* equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a *concentration grant* equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.

### **Local Education Agencies (LEAs)**

A public board of education or other public authority within a state that maintains administrative control of public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state.

### **Mandated Costs**

School district expenditures required by federal or state law, court decisions, administrative regulations, or initiative measures. Since the passage of Proposition 4 in 1979 (the Gann Limit), the California constitution has required the repayment of mandated costs to school districts.

### **Memorandum of Understanding (MOU)**

Agreements between groups or entities within the District or with community agencies.

### **N-30-20**

As a result of the Statewide school closures related to the threat of COVID-19, an executive order issued by California Governor Gavin Newsom in order to waive, for the 2019-20 school year, the requirement that all students be administered academic assessments each year.

### **Parcel Tax**

A fixed tax amount assessed on each parcel in the district regardless of size or value. Exemptions are granted for certain parcels (those for which a property tax is not normally assessed—e.g., churches; parcels unable to be developed, usually because of size; or annually upon application to senior citizens who reside on the parcel). The tax must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs.

### **Parent Teacher Association (PTA)/Parent Teacher Organizations (PTO)**

Organized groups composed of parents, teachers, and school staff devoted to the education and development of the school's students.

### **PL 94-142**

A federal law that requires a free and appropriate education to all children with disabilities, ages 3–21. (See also "Special Education".)

### **Position Control**

A function that coordinates and authorizes positions in accordance with established district policies and procedures.

### **Prekindergarten and Family Literacy Support (CPKS)**

State funding for the purpose of promoting and supporting the interactive literacy activities for children and families enrolled in the Prekindergarten and Family Literacy program.

### **Principal Apportionment**

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.





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### **Proposition 13 (1978)**

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

### **Proposition 98 (1988)**

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

### **Public Employees' Retirement System (PERS)**

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

### **Qualified Zone Academy Bonds (QZAB)**

Municipal securities issued to finance projects for certain eligible public schools in conjunction with private business contributions.

### **Regional Occupational Center Or Program (ROC/P)**

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

### **Reserves**

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

### **Resource Specialist Program (RSP)**

The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

### **Revenue Limit**

Prior to 2013-14, the amount of general-purpose money districts receive per pupil (ADA) from combination of state funds and local property taxes. Categorical aid for specific programs and students is in addition to revenue limit income. See Local Control Funding Formula (LCFF) for new K-12 finance system.

### **Routine Restricted Maintenance Account (RRMA)**

California law requires school districts that receive state bond funds to establish and maintain an account for the ongoing and major maintenance of their facilities and to deposit at least 3% of their General Fund expenditures including other financing uses into a Routine Restricted Maintenance Account (RRMA) for this purpose.

### **Sacramento County Office of Education (SCOE)**

The Sacramento County Office of Education (SCOE) is an offices of education in the State of California and provides services to school districts within Sacramento County, including Twin Rivers Unified School District.

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### **Sacramento Metropolitan Air Quality Management District (SMAQMD) Funds**

The Sacramento Metropolitan Air Quality Management District was created under local health and safety code to monitor, promote, and improve air quality in the County of Sacramento. SMAQMD provided applications with funding towards the largest electric school bus deployment in the United States. The buses' routes run primarily through disadvantaged communities, reducing air pollution from diesel exhaust in these neighborhoods. Twin Rivers Unified School District was a recipient of SMAQMD funds.

### **School Attendance Review Board (SARB)**

School attendance review boards (SARBs) are composed of school and community members who meet regularly to diagnose and resolve persistent student attendance or behavior problems.

### **School Board**

By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and hires and fires the district superintendent.

### **Schoolwide Programs**

Schoolwide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I schoolwide program, at least 40% of a school's students must be considered low income. Schoolwide programs can provide Title I services and support to all of the children in the school, regardless of income level. Schoolwide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating schoolwide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

### **Single Plan for Student Achievement (SPSA)**

The Single Plan for Student Achievement (SPSA) is meant to consolidate all school-level planning efforts into one plan for programs funded through the consolidated application (ConApp). The purpose of the SPSA is to increase the overall effectiveness of the school program by the School Site Council (SSC) crafting a strategic plan that maximizes the resources available to the school.

### **Smarter Balanced Assessment Consortium (SBAC)**

Smarter Balanced Assessment Consortium (SBAC) is a public agency currently supported by 15 states, the U.S. Virgin Islands, and the Bureau of Indian Education. Through the work of thousands of educators, SBAC created an online assessment system aligned to the Common Core State Standards (CCSS).

### **Special Day Class (SDC)**

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

### **Special Education**

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

### **Special Education Local Plan Area (SELPA)**

A regional group responsible for administering special education services effectively and efficiently. Districts are organized into SELPAs; some are countywide, some are a single large district or part of a district, and some combine several smaller districts.



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### **Standardized Account Code Structure (SACS)**

As a result of legislation in 2000 all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

### **State Allocation Board (SAB)**

A regulatory agency which controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

### **State Teachers' Retirement System (STRS)**

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

### **Supplemental Funds**

See "Local Control and Accountability Plan."

### **Tax and Revenue Anticipation Notes (TRAN)**

Notes issued in anticipation of collection of taxes or revenues, usually retirable only from those tax and revenue collections. School districts typically issue notes (i.e., borrow cash) to cover cash flow deficits in months prior to the collection of property taxes (usually November/December).

### **TBD**

An abbreviation for "to be determined."

### **Title I**

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, state and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress.

### **TRUSD**

An abbreviation for Twin Rivers Unified School District.

### **Unduplicated Pupil Count (Unduplicated Count)**

The number of pupils who qualify for free or reduced price meals, are English learners, and/or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count. Unduplicated pupil count is a factor for LCFF Funding (see "Local Control Funding Formula.")

May also refer to the number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1.

### **Waivers**

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. The code specifies which laws can be waived. (See Education Code Section 33050.)

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### FACTS AT A GLANCE

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Fall Enrollment (CBEDS)	25,340	24,497	23,904	24,106	24,253
Average Daily Attendance (ADA) at P2	23,876	N/A	20,904	21,792	22,407
General Fund Revenue per Student	\$14,506	\$18,781	\$21,326	\$24,681	\$21,524
General Fund Expenditures per Student	\$14,440	\$18,090	\$19,659	\$23,300	\$21,781
LCFF per Student	\$11,360	\$11,708	\$13,043	\$14,261	\$14,911
LCFF Cost of Living Adjustment	3.26%	0.00%	5.07%	13.26%	8.22%
LCFF Unduplicated % - TRUSD	89.52%	90.54%	90.69%	90.72%	90.51%
LCFF Unduplicated % - CCAA Charter	71.92%	74.95%	76.31%	77.32%	77.04%
LCFF Unduplicated % - Smythe Charter	92.53%/89.52%	93.44%/90.54%	93.35%/90.69%	93.22%/90.72%	92.67%/90.51%
LCFF Unduplicated % - Westside Charter	77.30%	79.01%	79.64%	78.88%	76.28%
State Aid from LCFF	\$246,554,948	\$244,209,272	\$267,101,772	\$303,303,081	\$322,889,551
Property Tax Collections (less in lieu to Charters)	\$41,300,409	\$41,264,846	\$44,687,464	\$40,473,437	\$38,739,214
Total General Fund Revenue	\$367,592,632	\$460,070,651	\$509,770,587	\$594,966,371	\$522,015,909
Total General Fund Expenditures	\$365,916,547	\$443,146,919	\$469,938,971	\$561,675,810	\$528,249,814
Teacher Salary Schedule Improvement	2%	0%	3%	10%	5%
Total TK-12 Classroom Teacher Salaries and Benefits	\$121,645,179	\$119,908,019	\$122,957,670	\$136,533,889	\$143,573,092
Average TK-12 Classroom Teacher Salary and Benefits	\$106,647	\$107,700	\$111,018	\$122,589	\$127,990
Average TK-12 Classroom Teacher Benefits Package	\$26,663	\$26,282	\$27,554	\$32,334	\$33,342
Number of TK-12 Classroom Teachers (FTE)	1,140.63	1,113.35	1,107.55	1,113.75	1,121.75
Number of preschool & Adult Education Teachers	73.46	72.46	72.80	69.03	76.23
Number of Other Certificated Staff (FTE)	409.16	425.17	449.27	376.68	461.77
Number of Classified Staff (FTE)	1,296.81	1,307.86	1,356.37	1,408.85	1,429.20
Number of Elementary Schools	29	27	27	27	27
Number of Middle Schools	5	5	5	5	5
Number of High Schools	4	4	4	4	4
Number of Dependent Charter Schools	3	3	3	3	3
Number of Alternative Schools	6	6	6	5	5
Number of sites with Child Development Centers	23	23	23	23	23
Average Class Size (composite)	22.22	22.01	21.58	21.64	21.62
Ratio, Administrators to all Staffing	6.0%	6.2%	6.6%	6.8%	6.7%
% Spent on District Classroom Instruction (state standard - 55% minimum)	52.99%	48.23%	47.46%	49.00%	55.00%

