

# Unraveling the District Budget

Twin Rivers Unified School District  
Presented to the Board of Trustees  
January 15, 2019

Updated for negotiation changes (1-30-19)

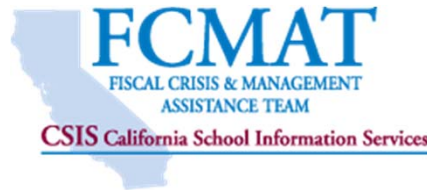
Updated with additional changes (2-7-19)

Presented By:

Bill McGuire Deputy  
Superintendent  
Administrative Services

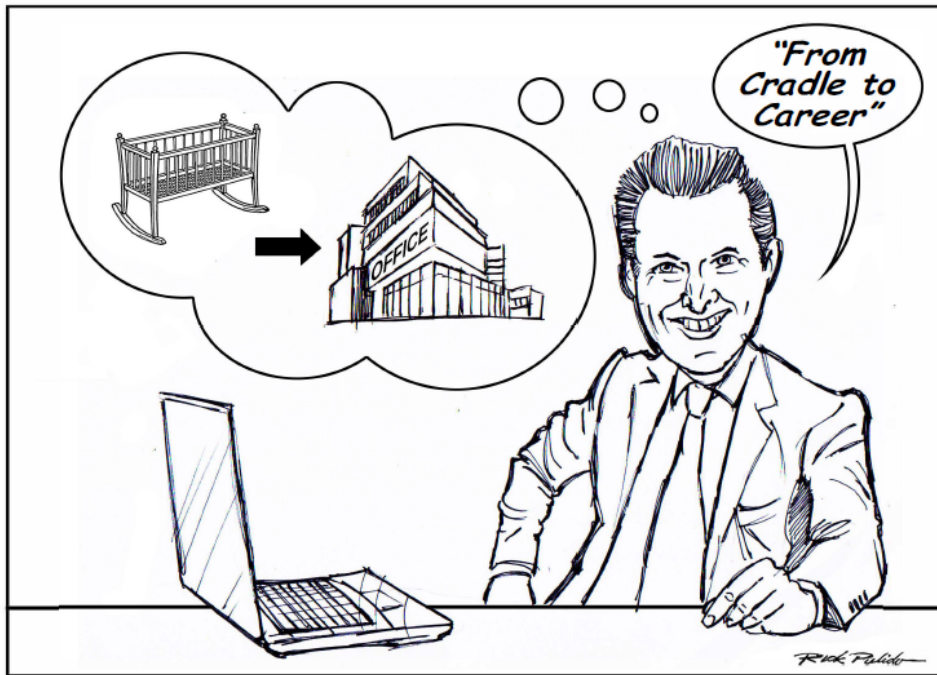
&

Kate Ingersoll  
Executive Director  
Fiscal Services



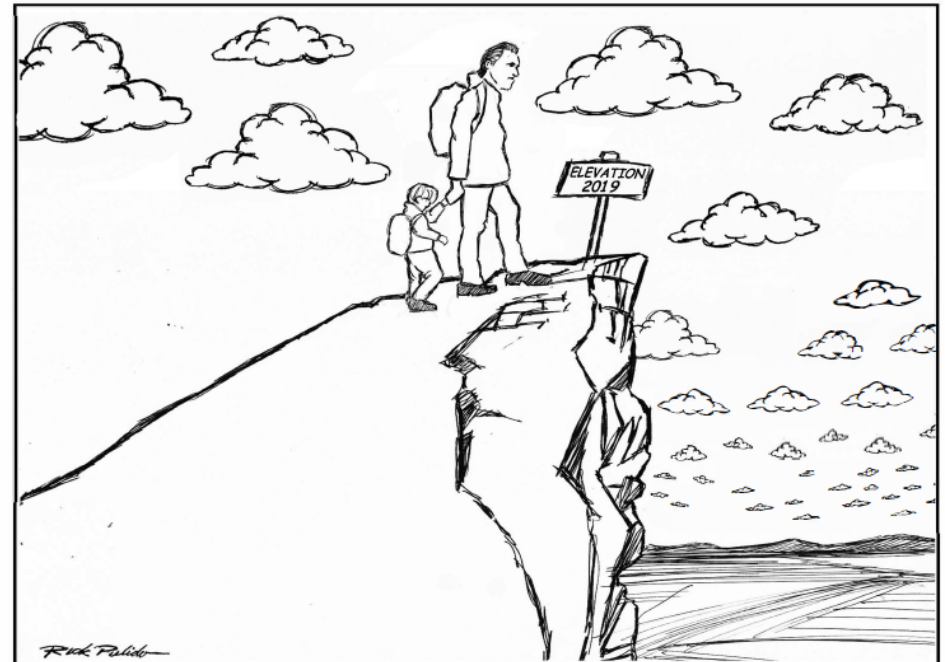
Twin Rivers Unified School District: *Inspiring each student to extraordinary achievement every day!*





School  
Services  
& California

**BUT  
WHAT IS  
AHEAD**



School  
Services  
& California

**ADDITIONAL  
FUNDING  
TODAY**

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**Slide 1**



# Topics for the Workshop

- 🔍 The Governor's 2019-20 Budget Proposal – January 15, 2019
- 🔍 TRUSD Hot Topics
- 🔍 Planning, Goal Setting, and Financial Policies
- 🔍 Understanding California School Budgeting
- 🔍 Developing the Budget
- 🔍 Multiyear Projections (MYPs)
- 🔍 Monitoring the District's Budget
- 🔍 Our Evolving Accountability System





# The Governor's 2019-20 Budget Proposal

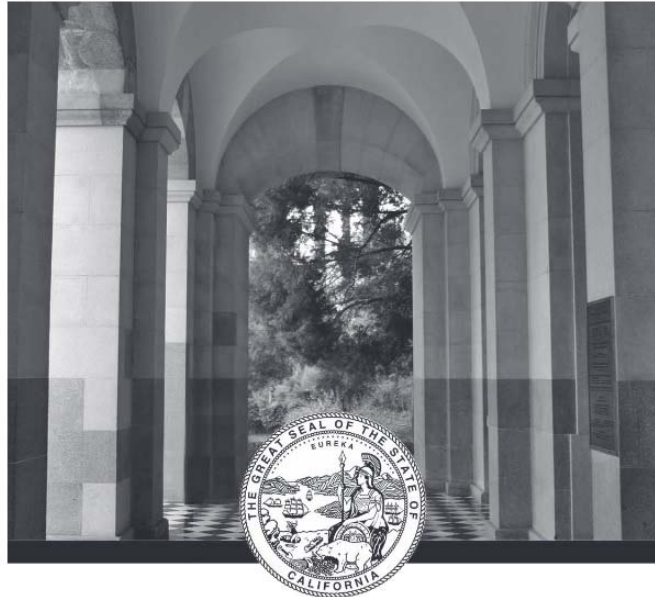
## January 15, 2019

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Slide 3



# 2019-20 Governor's Budget Proposal



## Governor's Budget Summary

2019-20

Gavin Newsom, Governor  
State of California

To the California Legislature  
Regular Session 2019-20

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Slide 4

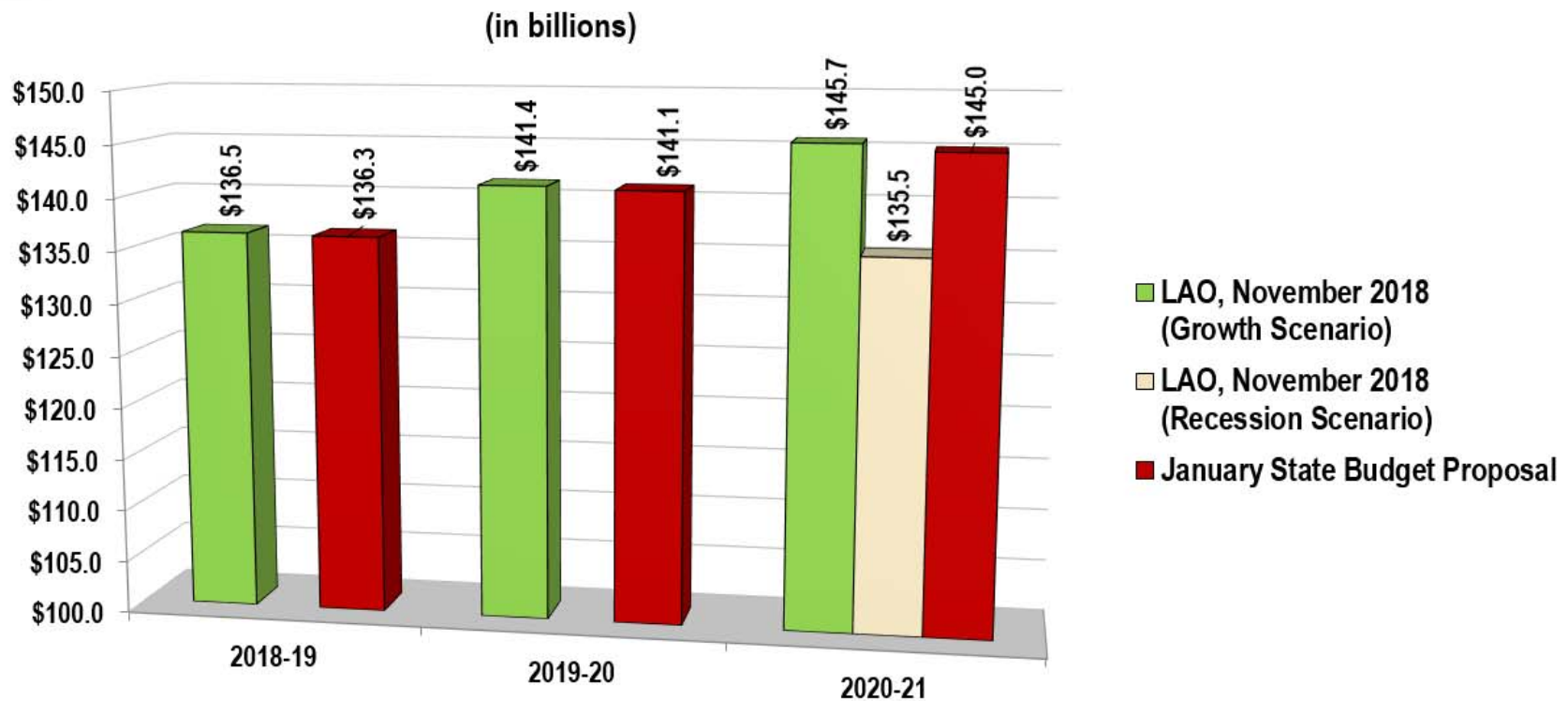


# Themes for the 2019-20 Governor's Budget

- 🔍 Governor Gavin Newsom's first State Budget lays the groundwork and signals his governing philosophy and outlook for the next four years
- 🔍 The economy continues to outperform expectations, but the recovery from the Great Recession is in its tenth year and some fear a downturn is looming
- 🔍 The growth in Proposition 98 for 2019-20 is meager even though state revenues are outpacing the forecast
- 🔍 Local educational agencies (LEAs) will continue to face budget challenges as Local Control Funding Formula (LCFF) funding flattens and costs rise
- 🔍 The education budget contains some new proposals, but Governor Newsom's early childhood education initiative will take center stage
- 🔍 Accountability remains a priority as the California School Dashboard (Dashboard) and other metrics continue to evolve
- 🔍 **"The health of the economy drives state revenues and thus the State Budget"**



# Big Three Revenues – Personal Income Tax, Sales and Use Tax, and Corporation Tax





# General Fund Budget Summary

## Revenues & Expenses

Revenues and transfers increase 4.1% in 2019-20, while expenditures are flat

## Reserves

The "Rainy Day Fund" reaches \$15.3 billion, or 10.7% of revenues

## Reserve and Great Recession

During the Great Recession, the 2009-10 enacted State Budget anticipated a reserve of 0.6% of revenues

## General Fund Budget Summary (in millions)

	2018-19	2019-20
<b>Prior-Year Balance</b>	\$12,377	\$5,240
<b>Revenues and Transfers</b>	\$136,945	\$142,618
<b>Total Resources Available</b>	\$149,322	\$147,858
<b>Non-Proposition 98 Expenditures</b>	\$90,054	\$88,896
<b>Proposition 98 Expenditures</b>	\$54,028	\$55,295
<b>Total Expenditures</b>	\$144,082	\$144,191
<b>Fund Balance</b>	\$5,240	\$3,667
<b>Reserve for Liquidation of Encumbrances</b>	\$1,385	\$1,385
<b>Special Fund for Economic Uncertainties</b>	\$3,855	\$2,283
<b>Safety Net Reserve</b>	\$900	\$900
<b>Budget Stabilization Account/Rainy Day Fund</b>	\$13,535	\$15,302





# Risks to the California Economy and the State Budget

- 🔍 Governor Newsom and the UCLA economists identify a different set of key risks to California's economy – they aren't mutually exclusive

## Governor

- Policy conflicts with the federal government
- Volatile stock market
- An aging population
- Housing crisis

## UCLA

- Unratified tri-party trade agreement between California, Mexico, and Canada
- Continued trade tensions between the U.S. and China

- 🔍 The health of the economy drives state revenues and thus the State Budget



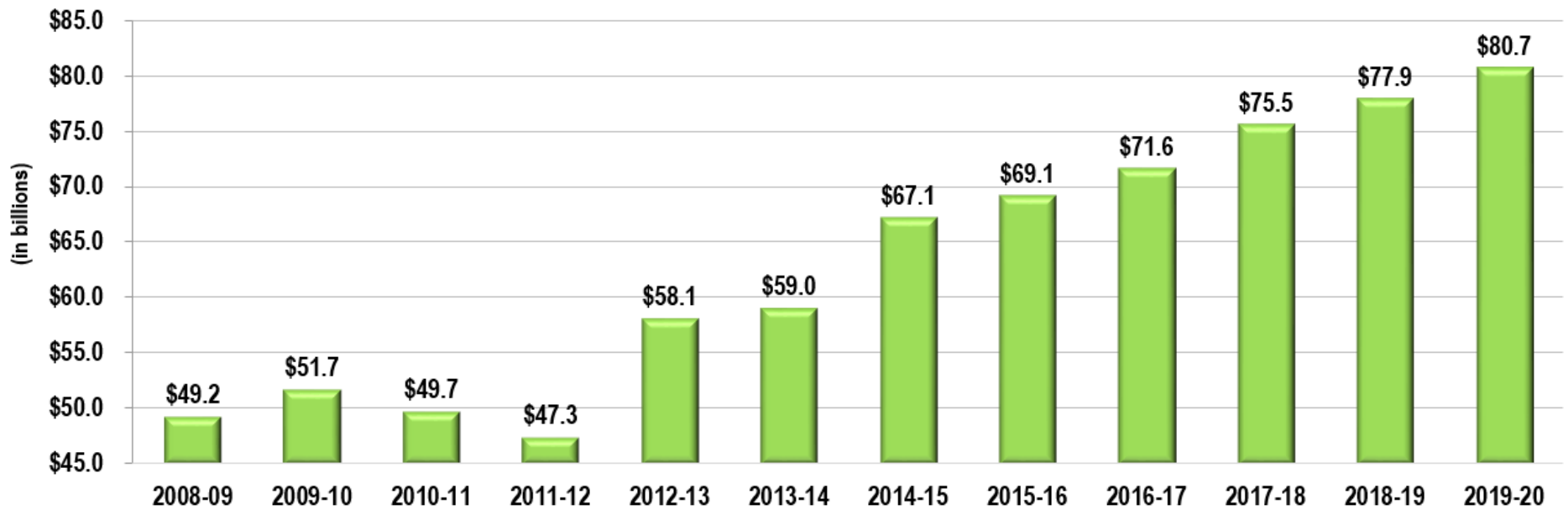
# Proposition 98 Growth is Slowing

- 🔍 During the recovery years, Proposition 98 provided multi-billion dollar increases as the Maintenance Factor was paid off and strong General Fund revenue growth drove the guarantee higher
- 🔍 The Governor's Budget reveals that the good times for education are behind us
  - Proposition 98 growth in 2019-20 is just 3.6%
  - Declining statewide enrollment will partially offset growth related to General Fund revenue gains
- 🔍 Slow revenue growth with increasing costs means more strain on LEA budgets
  - Considerations for financial planning will be discussed later in this workshop



# Proposition 98

Proposition 98 Funding Over Time  
2008-09 to 2019-20





# The Rest of the State Budget

- 🔍 As expected, Governor Newsom has several progressive initiatives outside of the K-12 budget, some of which would affect LEAs as employers
- Expands the Paid Family Leave program, with the goal of ensuring that all babies can be cared for by a parent or a close family member for the first six months
  - Moves towards universal health care by increasing subsidies and expanding coverage to reduce the number of uninsured, which will be funded by revenues generated by establishing a state individual mandate
  - Spurs housing development to address the state's affordability crisis and promote economic growth through \$1.3 billion in one-time funds
  - Supports increased higher education enrollment, improved time to degree completion, and a tuition freeze



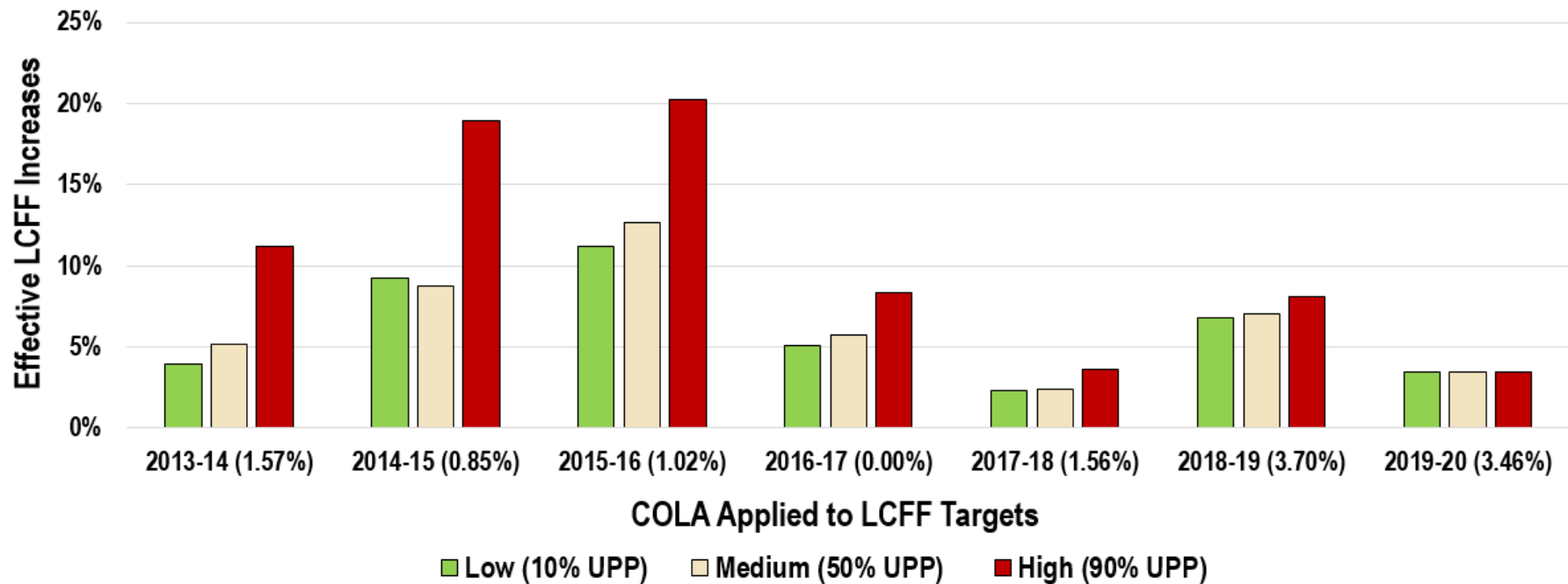
# 2019-20 Local Control Funding Formula

- 🔍 The State Budget proposes \$2 billion towards LCFF to fund the 3.46% statutory COLA
  - This brings LCFF funding to \$63 billion (up from \$61 billion in 2018-19)
- 🔍 2019-20 LCFF growth provides an average increase in per-pupil funding of an estimated \$343 per ADA, or 3.37% (individual results will vary)
  - The lower 3.37% increase takes into consideration that no COLA is provided for Targeted Instructional Improvement Grant (TIIG), Transportation, or Economic Recovery Target
- 🔍 **NOTHING MORE!**



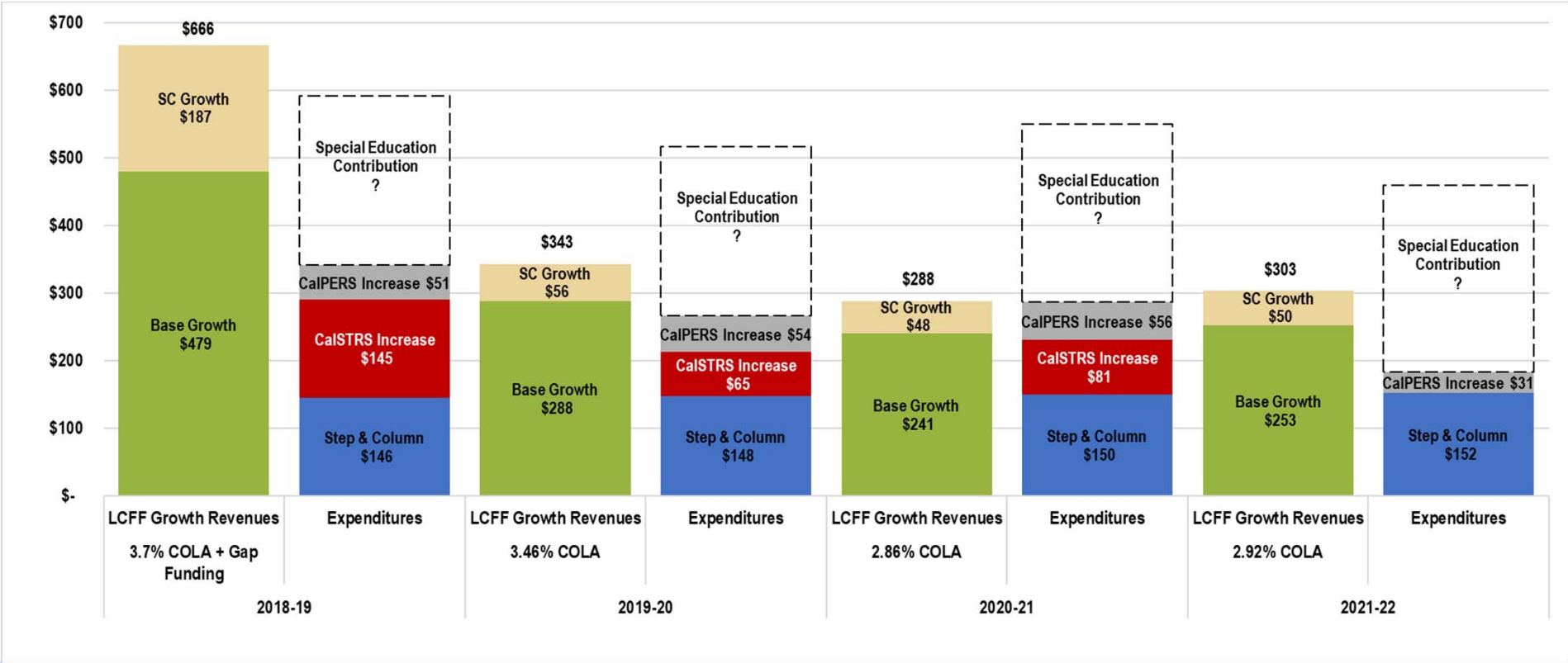
# The Past is not the Future

## Actual LCFF Increases During Implementation Phase





# Per-ADA Revenues Growth in Revenues and Expenditures



# CalSTRS – Employer Contributions – Non-Prop 98 Funding

- 🔍 The State Budget recognizes the cost pressures LEAs face with rising the California State Teachers' Retirement System (CalSTRS) employer contribution rates

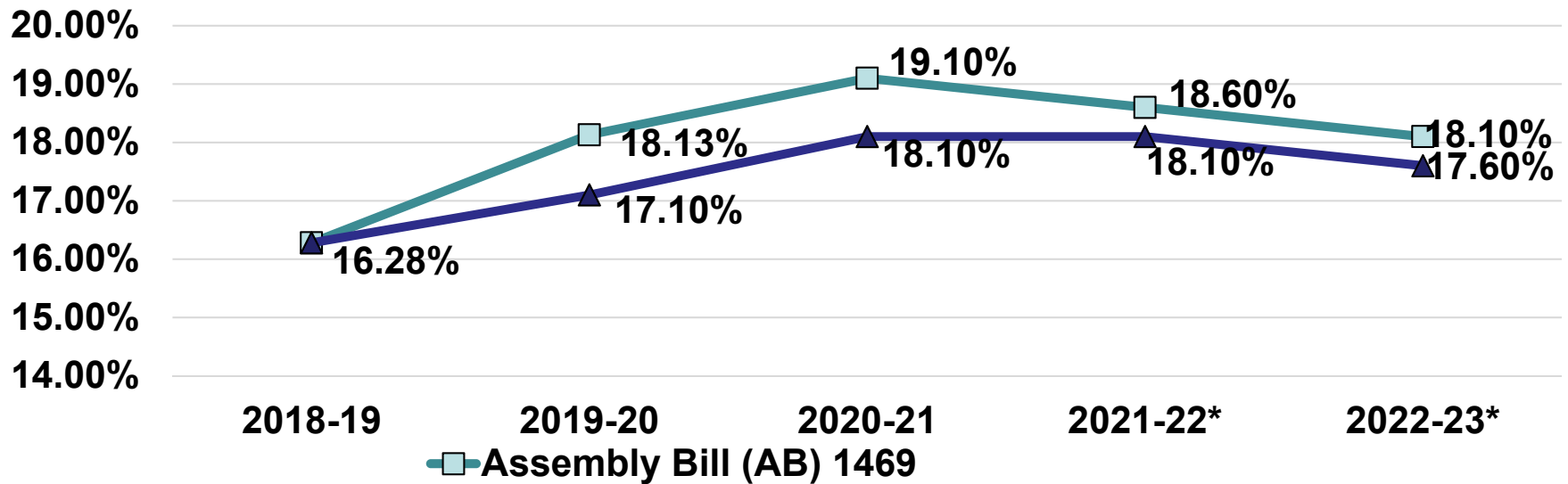
\$3 billion  
one-time  
non-Proposition  
98 to reduce  
liabilities for  
employers

\$700 million to reduce the  
employer contribution rate in  
both 2019-20 and 2020-21

\$2.3 billion towards employers'  
liability, which is expected to  
reduce the out-year employer  
contribution rate by  
approximately 0.5%



# CalSTRS Employer Contribution Rates – Current Law Versus Governor’s Proposal



\*Beginning in 2021-22, the CalSTRS Board has authority to increase/decrease the employer contribution rate (with some restrictions) to fully fund the unfunded liability by 2046





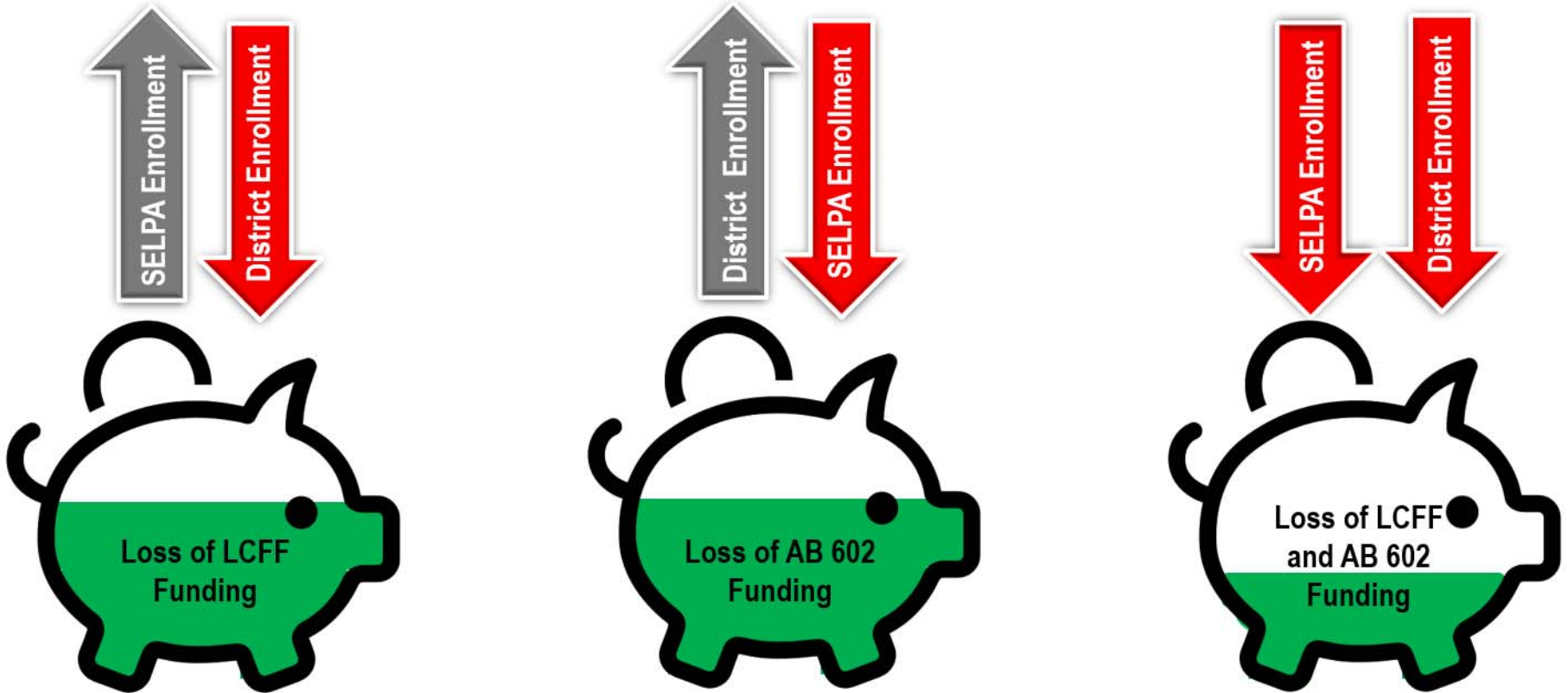
# Special Education

🔍 Governor Newsom proposes **\$576 million** (of which \$186 million is one time) to support expanded Special Education services and school readiness supports at LEAs with high percentages of both SWDs and unduplicated students

- Eligible LEAs may use these grants to fund supplemental services not currently included in an IEP for a student with disabilities and for preventative services that may reduce the need for additional services in future years
- Noting that school districts were most likely to be identified as needing support because of poor performance on student outcome indicators for SWDs, this funding could also be used to adopt strategies to improve Special Education student outcomes identified through the statewide system of support and/or other activities to build upon or expand local MTSS efforts
- **These funds would be allocated outside of the current Assembly Bill (AB) 602 funding formula**



# Impact of Declining Enrollment on Special Education Funding



# Facilities Funding

🔍 The State Budget includes:

**\$1.5 billion**

Sale of Proposition 51 bond funds for the State Facility Program, including New Construction, Modernization, CTE Facilities, and the Charter School Facilities programs

**\$1.2 million**

Ongoing Proposition 51 bond funds and State School Site Utilization Funds for ten positions in the Office of Public School Construction

**\$750 million**

Additional one-time non-Proposition 98 General Fund for the Full-Day Kindergarten Facilities Grant Program (added to \$100 million in 2018 Budget)

Project savings may fund other activities that reduce barriers to providing full-day kindergarten

**Only Good News for TR!**

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# Early Care and Education

- 🔍 One of Governor Newsom's most aggressive budget investments is made in the early care and education sector
- 🔍 In total, the 2019-20 Budget includes over \$2.4 billion in programs and services to children and families
  - Most are one-time investments
  - Nearly all of them are funded with non-Proposition 98 dollars



# 2019-20 Highlights Twin Rivers

- 🔍 LCFF COLA Percentage – 3.46%
- 🔍 LCFF Gap Closure Percentage - \$0 (LCFF Target reached)
- 🔍 One-Time Funding – \$0
- 🔍 STRS Percentage – 17.10% (+.82%)
- 🔍 Categorical COLA Percentage – 3.46%
- 🔍 Special Education - \$576 million (of which \$186 million is one-time) supplemental services not currently included in an IEP



# Next Steps in Budget Development

- 🔍 Finish staffing meetings with the sites and departments
- 🔍 Incorporate Governor's January Budget Proposal
- 🔍 Finalize Early Retirement Incentive Plan (ERIP)
- 🔍 Obtain sites' and departments' detailed budgets
- 🔍 Incorporation of the LCAP
- 🔍 Additional 2019-20 Budget Reductions

Impressions from the Governor's  
2019-20 State Budget Proposal

Refer to handout in  
**Appendix  
A**





# TWIN RIVERS UNIFIED SCHOOL DISTRICT HOT TOPICS

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# Hot Topics - Agenda

- 🔍 2019-20 Budget Deficit
- 🔍 Budget Reductions
- 🔍 Student Decline
- 🔍 School Sizes
- 🔍 Revenue Sources
- 🔍 Next Steps



# 2019-20 Budget Deficit – 2018-19 First Interim

## 2019-20 General Fund Budget (2018-19 First Interim) Key Assumptions:

- 🔍 LCFF Revenue increase \$2.7 million; Base \$1.9 million & S/C \$0.8 million
  - 2.57% increase
  - 417 ADA decrease (funded); actual projected decrease 268 ADA
  
- 🔍 Mandated Cost revenue; No one-time funds
  
- 🔍 Salary and benefits
  - Step/column increase - unrestricted \$2.8 million
  - 2018-19 2% TRUE salary schedule increase \$2.7 million
  - STRS + 1.85%; unrestricted \$2 million
  - PERS + 2.638%; unrestricted \$1 million

\$8.5 million



# 2019-20 Budget Deficit – 2018-19 First Interim

## Budget Reductions

- Position decreases (through early retirement incentive) - \$3.7 million
- Reduce contribution to Special Ed program (change to SELPA) - \$777 thousand

## Budget Increases

- Required increase to RRMA - \$400 thousand
- Special Education increase - \$331 thousand
- Indirect - \$400 thousand
- One-time revenue - \$1.2 million

\$1.9 million	New Base Revenue
- \$8.5 million	Salaries & Benefits
+ \$4.4 million	Budget Reductions
- <u>\$2.3 million</u>	Budget Increases
(\$4.5 million)	Deficit Spending

All one-time carryover expenditures removed

Note: A 2% increase for employee salaries other than TRUE (TRUE 2% is in the assumptions) is \$1.2 million (unrestricted general fund)





# 2019-20 Budget Deficit – with Governor’s January Proposal

- 🔍 LCFF Revenue additional increase \$2.1 million
  - Base \$1.6 million & S/C \$0.5 million
  - 3.46% increase instead of 2.57%
- 🔍 STRS +0.82% instead of +1.85%; unrestricted \$0.9 million (\$1.1 million savings)

\$1.9 million	New Base Revenue
+ \$1.6 million	Additional Base Revenue
- \$8.5 million	Salaries & Benefits
+ \$1.1 million	STRS
+ \$4.4 million	Budget Reductions
- <u>\$2.3 million</u>	Budget Increases
(\$1.8 million)	Deficit Spending

Note: A 2% increase for employee salaries other than TRUE (TRUE 2% is in the assumptions) is \$1.2 million (unrestricted general fund)



# 2019-20 Budget Deficit – Current Negotiation Proposals

## TRSPA

### ■ Tentative Agreement

- 2018-19
  - 2% salary increase
- 2019-20
  - 1% salary increase
  - Health benefits increase
- “Me, Too” clause on base salary increases



# 2019-20 Budget Deficit – Current Negotiation Proposals

## TRUE

- District's last proposal
  - 2018-19
    - 2% salary increase
    - 1% one-time salary increase
  - 2019-20
    - ~~1%~~ **2% salary increase**
    - 1% health benefits increase

## CSEA

- Negotiations started January 2019; no proposals yet

## Management and Confidential

- No proposals yet



# 2019-20 Budget Deficit – with Current Negotiation Proposals

\$1.9 million	New Base Revenue
+ \$1.6 million	Additional Base Revenue (Governor's January Proposal)
- \$8.5 million	Salaries & Benefits (Includes 2018-19 TRUE 2%)
+ \$1.1 million	STRS (Governor's January Proposal)
- \$1.2 million	2% salary increase (2018-19 all General Fund except TRUE)
- \$4.1 million	2% salary increase (2019-20 all General Fund)
- \$2.1 million	1% health benefits increase (2019-20 all General Fund)
(\$9.3 million)	Deficit Spending

Note: 2018-19 one-time salary increase for all General Fund is \$2.1 million and will be paid for from the one-time State discretionary funds in the Assigned reserve ending fund balance.





# Budget Reductions – 2018-19 First Interim

## 🔍 2018-19 First Interim

- Declining enrollment and automatic expenditure increases require at least a \$12.5 million reduction plan over two years.

- 2018-19

- \$61,167 - .50 FTE Manager Facilities Planning and Efficiency
- \$179,808 - Director Assessment and Accountability
- \$272,910 - 5 FTE bus driver positions (open positions covered by a contracted company)
- \$73,000 - 1 FTE Vehicle Servicing Mechanic
- \$783,194 - Mandated Block Grant to be used to support base programs
- \$800,000 - Attrition from new employees being placed into positions
- \$787,500 - increase to S/C CSR due to small class sizes (declining enrollment)
- \$2,957,579 Budget reductions built into the First Interim budget

- 2019-20

- \$3.7 million** PARS Early Retirement Incentive Plan
- + \$0.7 million Change to SELPA
- \$4.4 million

\$12.5 million	need
- \$ 3.0 million	2018-19
- <u>\$ 4.4 million</u>	2019-20
\$ 5.1 million	still needed

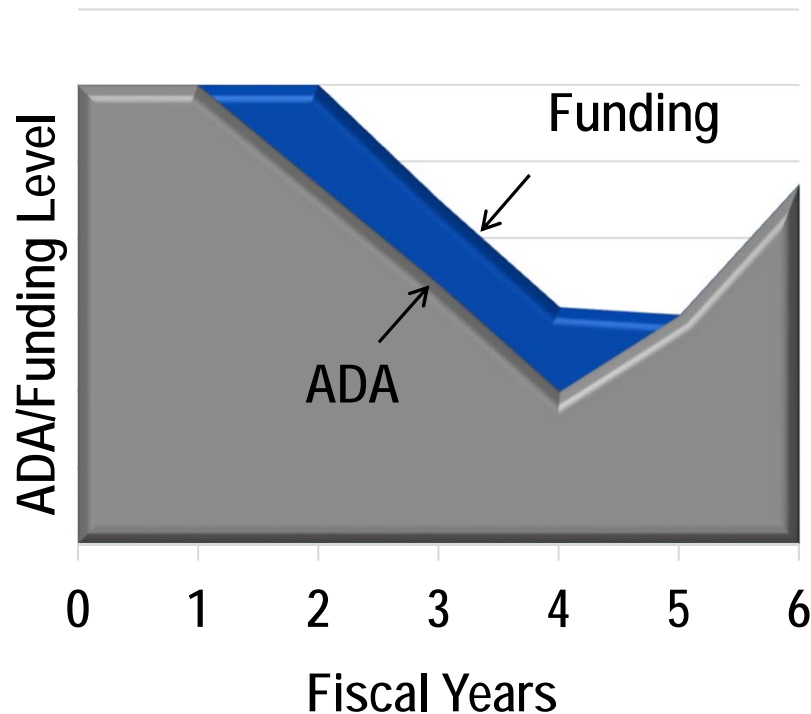


# Budget Reductions – 2019-20 Governor’s January Proposal and Current Negotiations

\$12.5 million	Budget reduction needed over 2 years (2018-19 First Interim)
- \$1.6 million	2019-20 additional Base revenue (Governor’s January Proposal)
- \$1.1 million	2019-20 less STRS (Governor’s January Proposal)
+ \$1.2 million	2018-19 2% salary increase (all General Fund except TRUE)
+ \$4.2 million	2019-20 2% salary increase (2019-20 all General Fund)
+ <u>\$2.1 million</u>	2019-20 1% health benefits increase (2019-20 all General Fund)
<b>\$17.3 million</b>	updated budget reduction needed over 2 years
- \$3.0 million	2018-19 reductions
- \$4.4 million	2019-20 reductions
- <u>\$0.6 million</u>	2020-21 reductions TBD
<b>\$9.3 million</b>	updated budget reductions still needed



# Declining Enrollment



## Impact of ADA Decline

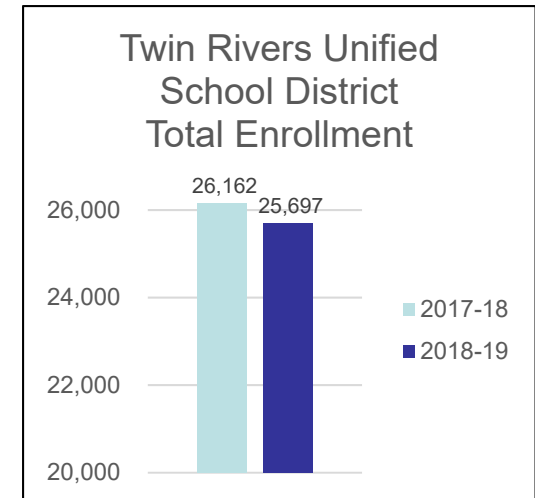
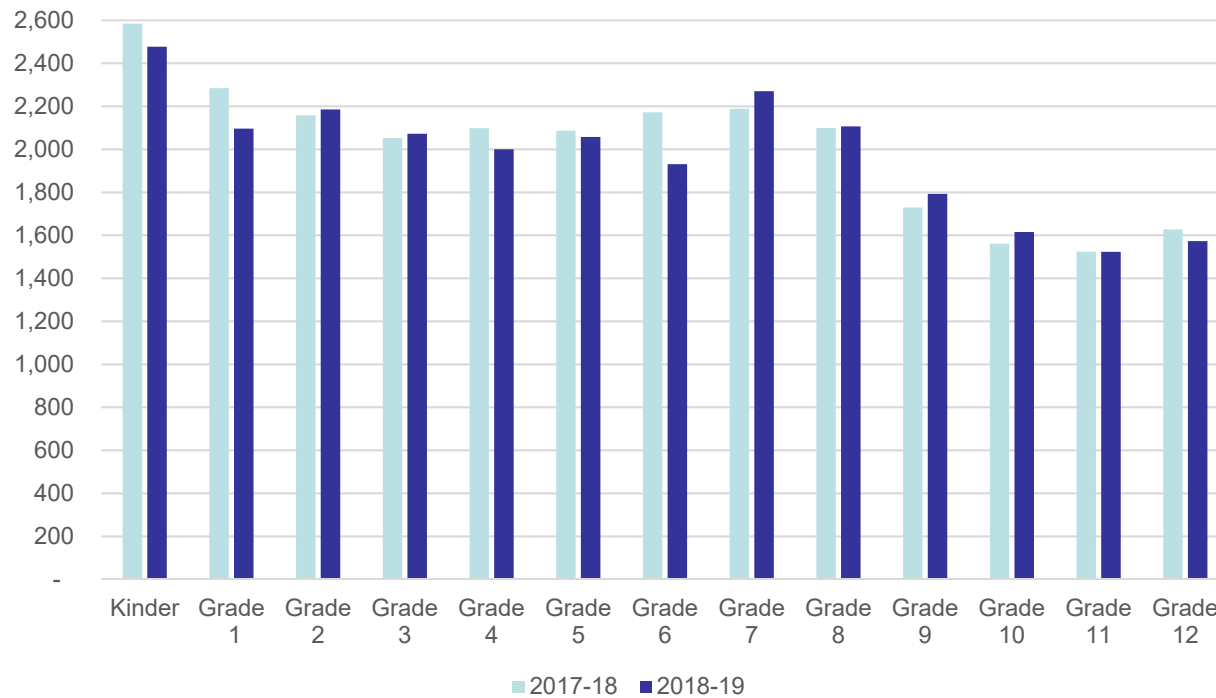
- Declining enrollment funding only delays – it doesn't relieve – the need for budget reductions
- Compensation increases will be lost in years of decline unless there are budget reductions equal to the revenue loss
- A budgeting crisis will also occur at the turnaround: more students, no more dollars





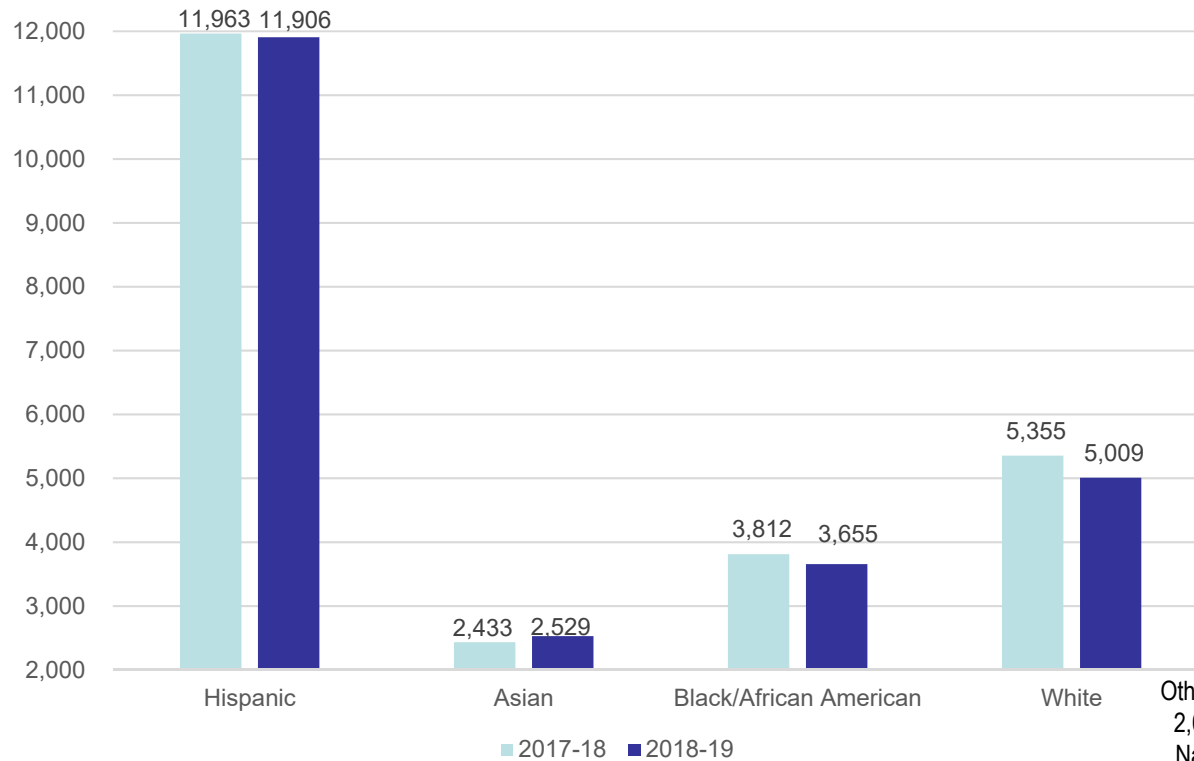
# Student Decline – By Grade

Twin Rivers Unified School District Enrollment by Grade



# Student Decline – By Ethnicity

Twin Rivers Unified School District Enrollment by Ethnicity



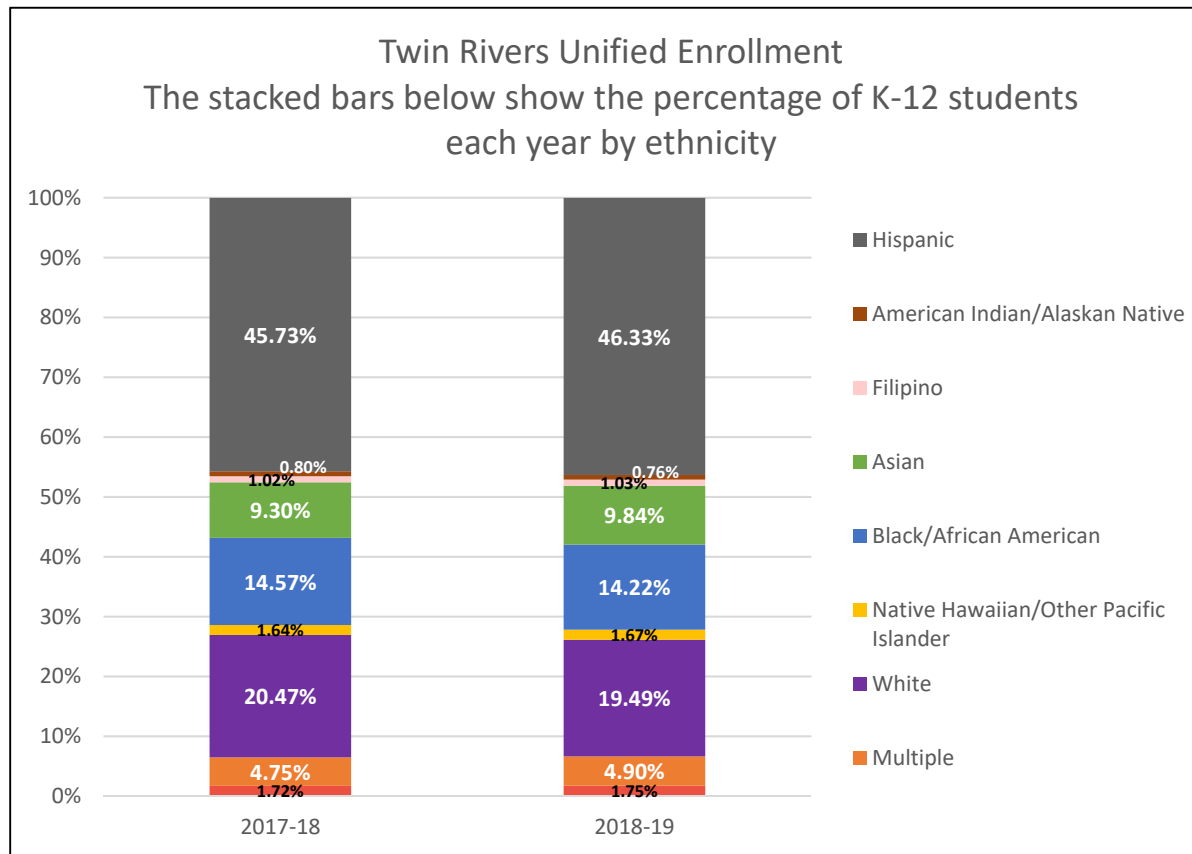
Note:  
Other ethnicities with enrollment less than 2,000 include American Indian/Alaskan Native, Filipino, Native Hawaiian/Other Pacific Islander, Multiple and Missing

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# Student Decline – By Ethnicity



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Note: Other e  
≤ 2 thousand





# Student Decline

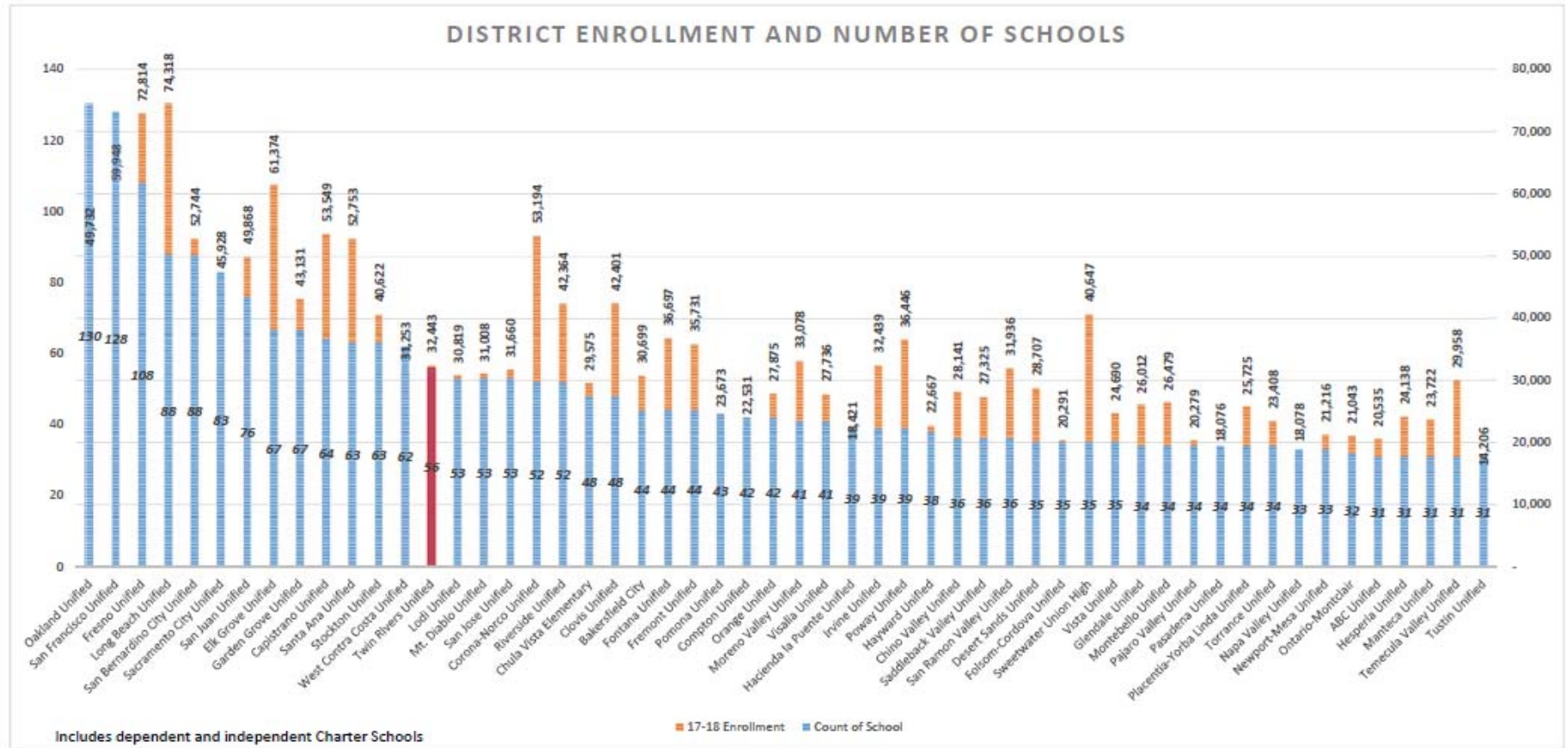
Historical and Projected Enrollment

Refer to handout in

**Appendix  
B**



# Statewide Districts & Schools



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# School Size and Cost



**Oakdale  
Elementary**

**DEBRA CHANDLER  
Principal**

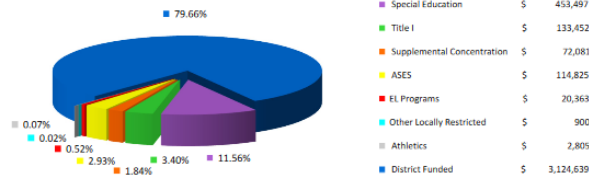
Projected 2018-2019 Enrollment: 681

\* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	25.00	\$1,740,970	\$556,322
Principal	1.00	131,140	39,894
Vice Principal	1.00	112,073	23,130
Counselor	1.00	81,888	30,435
Office Manager Elementary	1.00	37,746	17,815
Administrative Clerk School Site	1.38	48,831	18,917
Head Custodian I	1.00	48,610	27,882
Custodian	1.00	38,483	11,804
Library Media Technician	0.75	25,865	7,131
Health Services Assistant	0.38	12,128	7,054
Paraeducator I	0.50	13,069	5,990
Yard and Duty Assistant	0.87	17,974	9,208
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>34.87</b>		<b>\$3,063,771</b>

CHART OF ACCOUNTS	FTE	ALLOCATION
<b>SITE BASE ALLOCATION</b>		
Staff and Benefits in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		6,500
Variable Benefits		1,782
Materials and Supplies		28,806
Operating Expenses		24,000
Capital Outlay		0
<b>Subtotal Site Base Allocation</b>	<b>0.00</b>	<b>\$60,868</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>34.87</b>	<b>\$3,124,639</b>
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**TOTAL OAKDALE BUDGET: \$3,922,562**



**Foothill High School**

**HEATHER KING  
Principal**

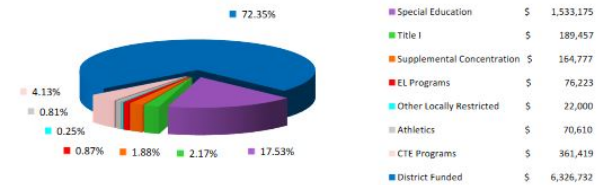
Projected 2018-2019 Enrollment: 1,184

\* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	42.00	\$3,346,932	\$1,001,362
Principal	1.00	141,259	35,621
Vice Principal	2.00	208,252	55,187
Activity Director	1.00	85,261	16,702
Counselor	3.40	279,555	87,082
Office Manager Comprehensive High School	1.00	51,305	21,541
Attendance Clerk	1.00	45,227	24,230
Administrative Clerk School Senior	2.00	72,944	42,447
Registration & Student Data Specialist	1.00	37,769	17,821
Campus Safety Specialist	2.52	94,194	44,611
Health Services Assistant	1.00	32,124	11,823
Library Materials Technician	0.50	20,652	5,753
Head Custodian III	1.00	60,461	24,057
Custodian	3.50	139,256	58,151
<b>Subtotal FTE/Salaries &amp; Benefits</b>	<b>63.52</b>		<b>\$6,059,578</b>

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control	0.10	\$7,680
Variable Salaries and Benefits		30,348
Materials/Supplies/Operations		229,126
<b>Subtotal Site Base Allocation</b>	<b>0.10</b>	<b>\$267,154</b>

<b>TOTAL DISTRICT FUNDED BUDGET:</b>	<b>63.62</b>	<b>\$6,326,732</b>
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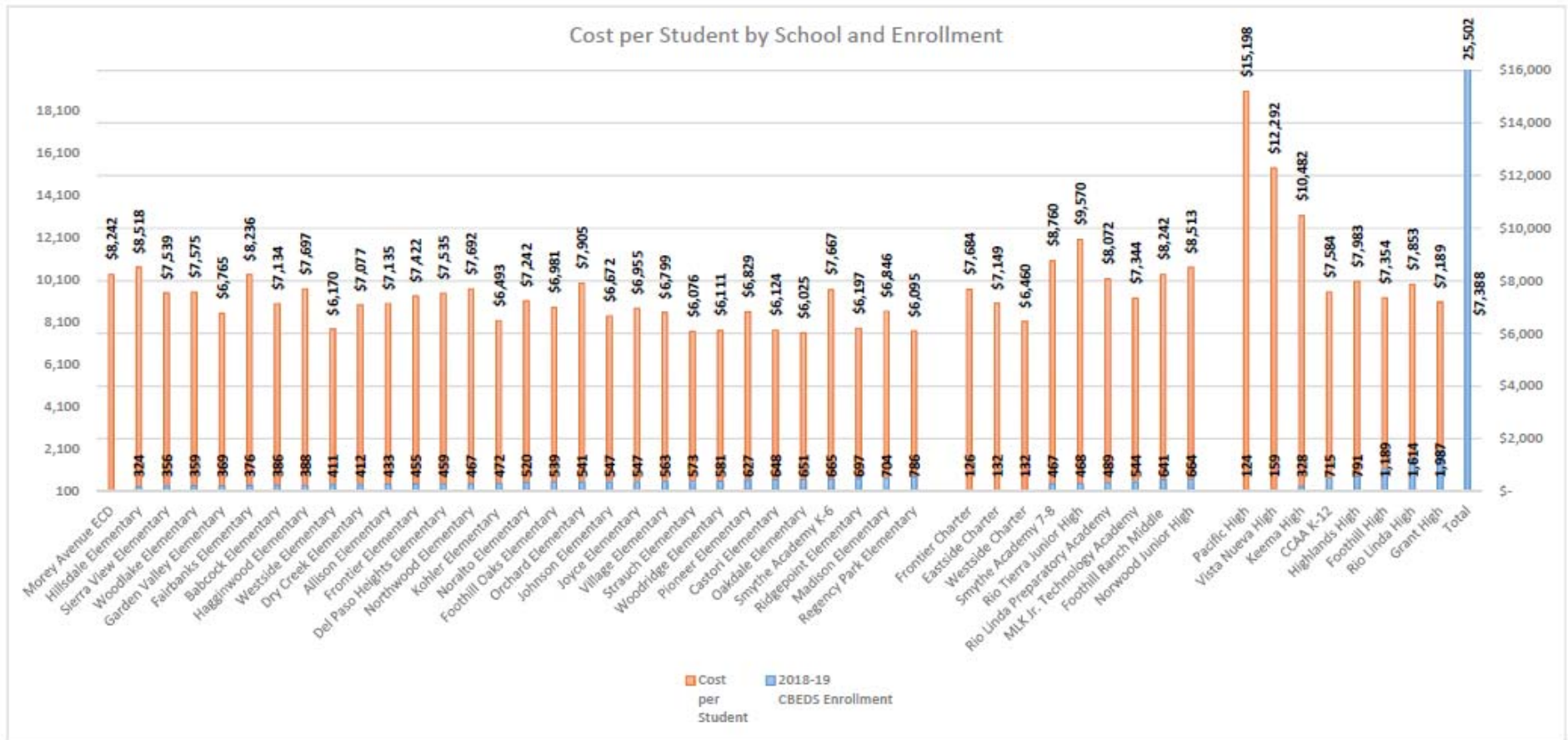
**TOTAL FOOTHILL HIGH SCHOOL BUDGET: \$8,744,393**

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# School Size and Cost



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# Revenue Sources

## 2018-19 First Interim

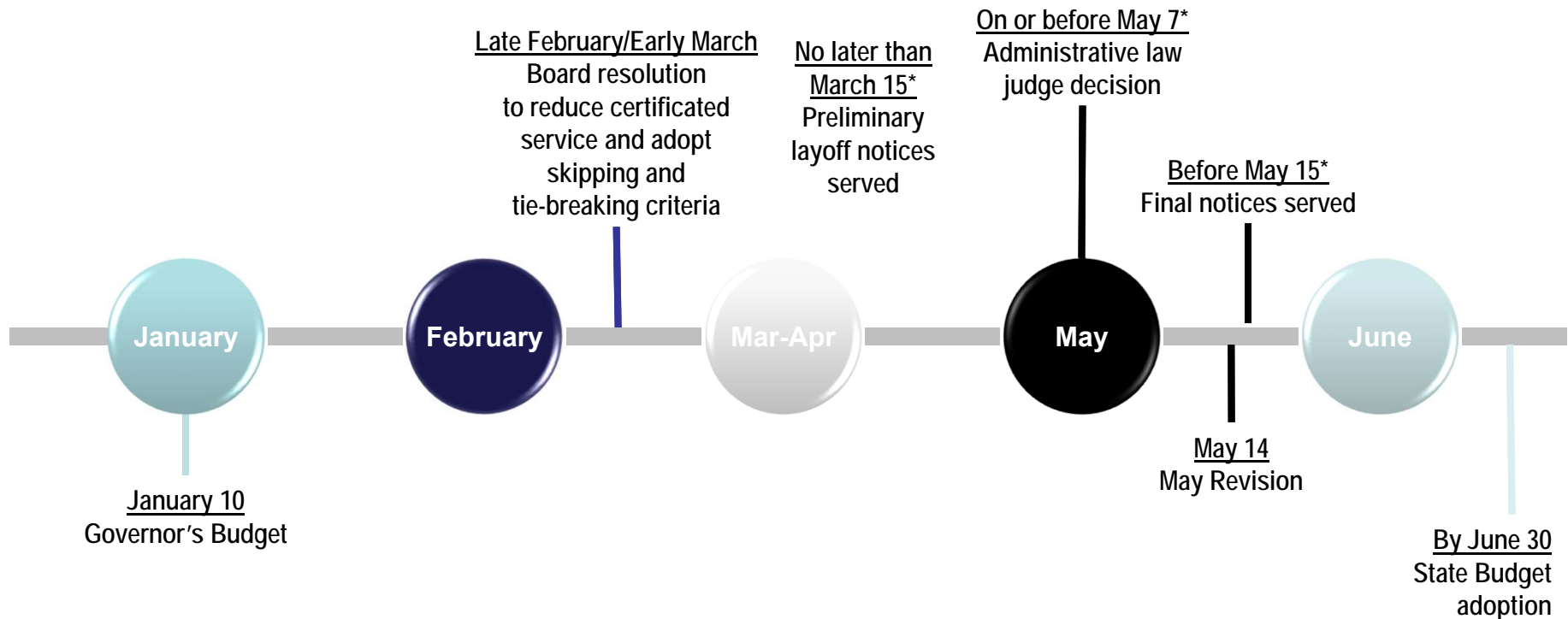
LCFF Base	LCFF S/C	Federal	State	Local & Other
<ul style="list-style-type: none"> <li>Salaries</li> <li>Statutory taxes</li> <li>Health benefits</li> <li>Retiree health benefits</li> <li>Department budgets</li> <li>School budgets</li> <li>Instructional Materials</li> <li>Utilities</li> <li>Property and Liability Insurance</li> <li>PARS Early Retirement Payment</li> <li>Routine Restricted Maintenance</li> <li>Special Education</li> </ul>	<ul style="list-style-type: none"> <li>Supplemental/ Concentration LCAP actions and services</li> <li>Visual and Performing Arts</li> <li>Activities Directors</li> <li>Secondary School Redesign</li> <li>Additional Counselors</li> <li>Additional Vice Principals</li> <li>Student Engagement</li> <li>PBIS</li> <li>Facilities/Custodians</li> <li>Class Size Reduction</li> <li>Yard and Duty</li> <li>Career and Technical Education</li> <li>English Learner Program</li> <li>And more</li> </ul>	<ul style="list-style-type: none"> <li>Title I, Part A, Basic</li> <li>Special Education</li> <li>Title II, Education Quality</li> <li>Title III English Learner Program</li> <li>Career and Technical Education</li> <li>Other Federal Programs</li> </ul>	<ul style="list-style-type: none"> <li>CalSTRS</li> <li>Mandated Cost</li> <li>After School Education and Safety</li> <li>Lottery</li> <li>Career and Technical Education</li> <li>Other State Programs</li> </ul>	<ul style="list-style-type: none"> <li>Special Education</li> <li>Transfers In (Indirect from other funds)</li> <li>One-time Insurance Reimbursement</li> <li>Interest</li> <li>Other Local Revenue</li> </ul>
<b>\$204 million</b>	<b>\$74 million</b>	<b>\$34 million</b>	<b>\$31 million</b>	<b>\$15 million</b>

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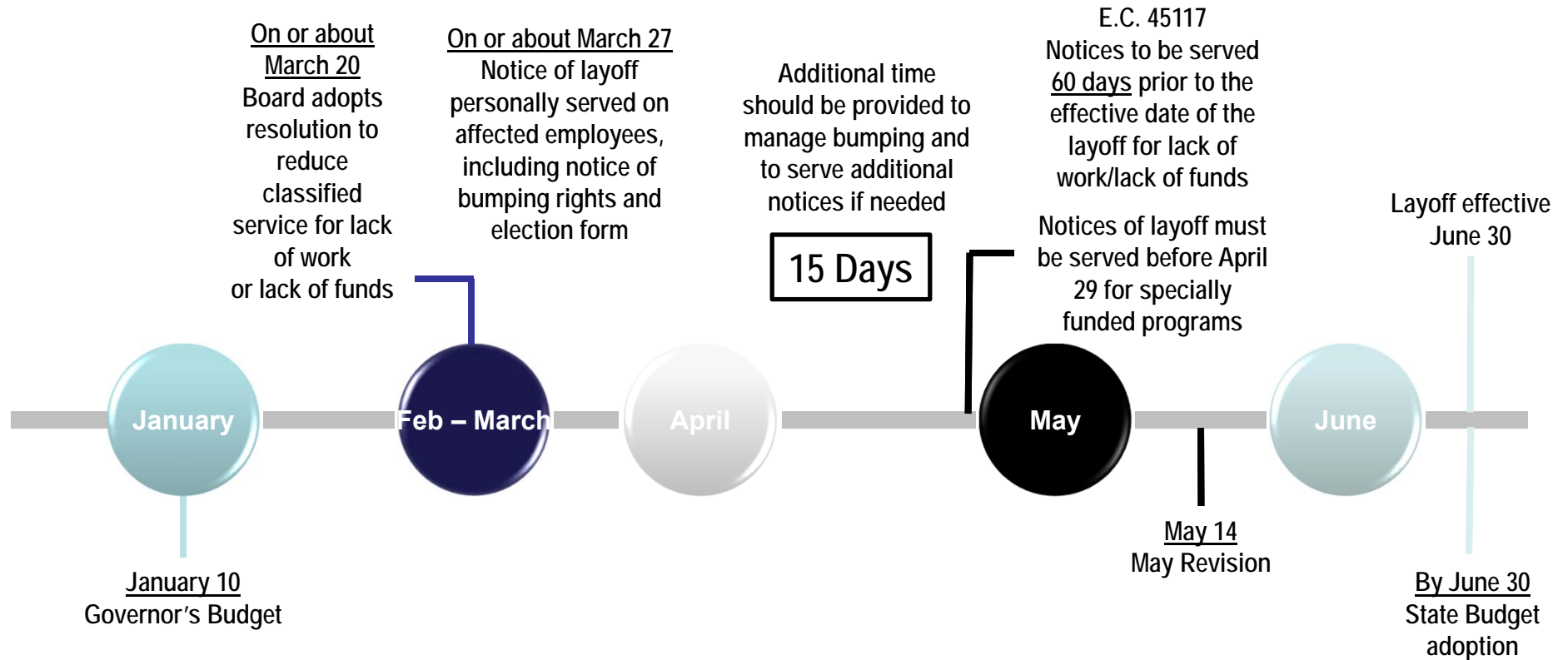
# Certificated Layoffs and State Budget Timelines



\*Statutory deadlines per E.C. Sections 44949 and 44955



# Classified Layoffs and State Budget Timelines



# Next Steps

🔍 Monitor ERIP and finalize at February 12, 2019, Board Meeting

2018-19 Retirements			
Employee Group	Number of Eligible Employees	Actual Retirements with PARS SRP	Percentage Retirements
Certificated Non-Management	338	83	24.56%
Certificated Non-Mgmt (Early Childhood)	8	3	37.50%
Certificated Management	19	3	15.79%
Classified Non-Management (CSEA)	463	105	22.68%
Confidential	4	0	0.00%
Police	2	1	50.00%
Classified Management	21	9	42.86%
<b>TOTAL</b>	<b>855</b>	<b>204</b>	<b>23.86%</b>

🔍 Plan and implement reductions of 53 Positions from PARS Retirees





# Next Steps

## Started taskforce of student housing options

Established a “Student Housing Committee” to study optimal school size, optimal school grade configurations, school consolidation, school boundaries and staffing; in place by February 26, 2019

- Applications due by February 21, 2019
- Public Meetings once every two weeks from March to September
- Committee will complete its work by September 30, 2019
- Committee will present a report to the Board of Trustees with recommendations in October 2019 for implementation 2020-21 school year

<http://www.twinriversusd.org/Operations/Administrative-Services/Student-Housing-Committee/index.html>



# Next Steps

- 🔍 Start process to discover additional budget reductions for 2019-20 and 2020-21?
  - This is a long term issue that will be solved one step at time!



# PLANNING, GOAL SETTING, AND FINANCIAL POLICIES

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# Overview – Planning, Goal Setting, and Financial Policies

Planning and Goal Setting

Financial Policies

Local Reserve Policy





# Planning and Goal Setting

- 🔍 Starts with the district's vision
  - *An unwavering focus on powerful and engaging learning experiences that prepare students for college, career and life successes*
- 🔍 Long-term priorities based on vision
  - TRUSD Core Beliefs
- 🔍 Strategic goals developed from priorities
  - TRUSD Focus Areas ➡ 40/40/40
    - There is enough money to do anything you need to do
    - But not everything you want to do
    - Wants and needs must be prioritized





# Planning and Goal Setting

- 🔍 Short-term (one year) operational goals to implement strategic goals for next year
  - Each management team member has an annual goal for each of the three Focus Areas
- 🔍 Instructional priorities and goals embodied in the annual Local Control and Accountability Plan (LCAP)
  - Needs assessment based upon data
  - Input from stakeholders
  - Actions and services year by year for three years
- 🔍 Ensure actions, services, and goals for the year are included in the budget





# Financial Policies

- 🔍 Adopt sound financial policies
  - Balancing the operating budget (BP 3100 & 3460)
  - Issuing and managing debt (AR 3460 coming soon)
  - Using one-time revenues for one-time purposes (BP 3100)
  - General Fund reserves (BP 3100)
    - Prudent level
  - Contingency Planning (BP 3460)
  - Maintenance and replacement of capital assets (BP 3517 & 7214)
- 🔍 Budget review and approval should be through the lens of these policies





# Local Reserves Policy

- 🔍 Understanding the definition of reserves: key to budget credibility
  - Assigned/unassigned General Fund (01) and Special Reserve for Other Than Capital Outlay Fund (17)
- 🔍 The Reserve for Economic Uncertainties is the minimum established by the State Board of Education (SBE)
  - Set aside from unassigned reserves
  - Based upon district size ( enrollment ) – TRUSD is 3% of expenditures
  - Remember this is a minimum
    - All districts need to have higher reserves than this SBE minimum



# Local Reserves Policy

- 🔍 Reserves higher than the SBE minimum are needed to protect against:
- Economic downturns and state-level budget cuts
  - Declining enrollment and loss of funding
  - Unplanned expenses (the “broken boiler” scenario)
  - Carryover balances for schools and departments
  - Cash shortages
  - Layoffs and program reductions by providing lead time to make budget adjustments



# Local Reserves Policy

🔍 TRUSD 2018-19 First Interim General Fund reserves:

Ending Balance, June 30	\$23,599,243
Nonspendable: Revolving Cash and Stores	\$568,815
Restricted	\$1
Committed	\$0
Assigned	\$5,757,381
Unassigned: Reserve for Economic Uncertainties	\$11,187,976
Unassigned: Reserve above SBE 3%	\$6,085,070
Unassigned	\$0

} 6.26%



# Local Reserves Policy

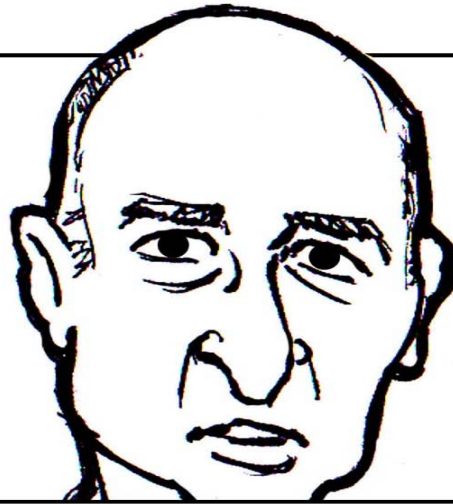
🔍 It's a delicate balance:

- Spend today's dollars on today's children
  - But not at the expense of tomorrow's children
  - We are doing this; projected \$7.2 million on-going deficit spending for 2019-20





Okay for  
the State



But not  
for us

**“To budget responsibly,  
you need large reserves.”**

*Rick Palido*



# UNDERSTANDING CALIFORNIA SCHOOL FINANCE

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# Overview – Understanding California School Finance

State Standardized  
Account Code Structure  
(SACS) reports

Revenues

Expenditures

Other Funds





2018-2019  
ADOPTED BUDGET

ADOPTED  
JUNE 26, 2018



10TH ANNIVERSARY LOGO  
STUDENT DESIGNER:  
SOCHIL AVILA,  
GRANT UNION HIGH SCHOOL



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

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 2018-2019.

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



Charles E. Peterson, Jr. MBA, PRSBA, SFO  
President

John D. Musso, CAE, RSBA  
Executive Director

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# State Standardized Account Code Structure (SACS) reports

- Financial reports in the SACS format must be adopted and submitted to the COE at least four times per year:

Report	Period Covered	Due Date
Adopted Budget	New fiscal year	July 1*
First Interim	July 1 – October 31	December 15
Second Interim	July 1 – January 31	March 15
Estimated Actuals	July 1 – June 30	July 1*
Unaudited Actuals	July 1 – June 30	September 15

\*Adopted budget for the next year includes Estimated Actuals for the current year



# Revenues



# LCFF Entitlement

- 🔍 The LCFF was designed to close the achievement gap
- 🔍 LCFF components
  - Base grants per pupil by four grade spans – the per pupil amount is the same for all school districts and charter schools
  - Supplemental and concentration grants based on the Unduplicated Pupil Percentage (UPP)
    - UPP is based on three pupil characteristics (English Language (EL), low income and/or foster youth)
- 🔍 All funds received through the LCFF are unrestricted

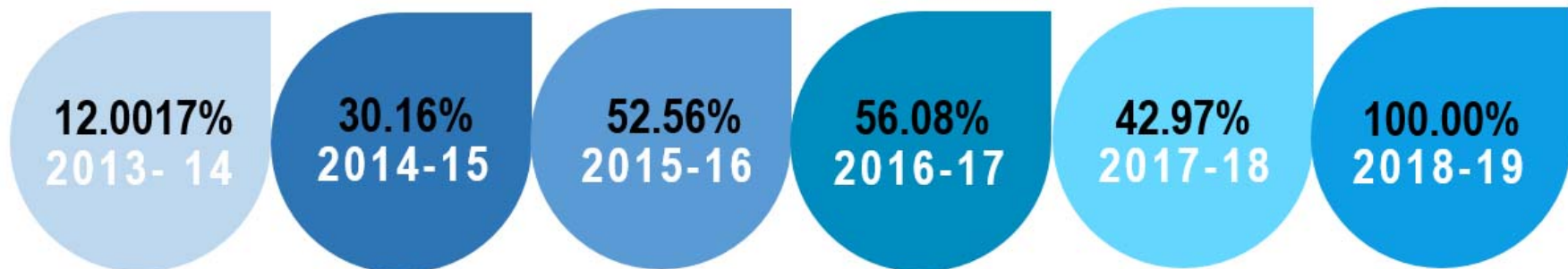


# LCFF Entitlement 2018-19

🔍 This is the sixth year of implementation

- The Governor planned on an eight-year time frame to get all districts and charter schools to their individual target level of funding (2020-2021).
- Full implementation has been achieved this year; two years early.

🔍 The gap funding provided each year to move all local agencies toward their targets was:





# LCFF Revenue 2018-19 First Interim

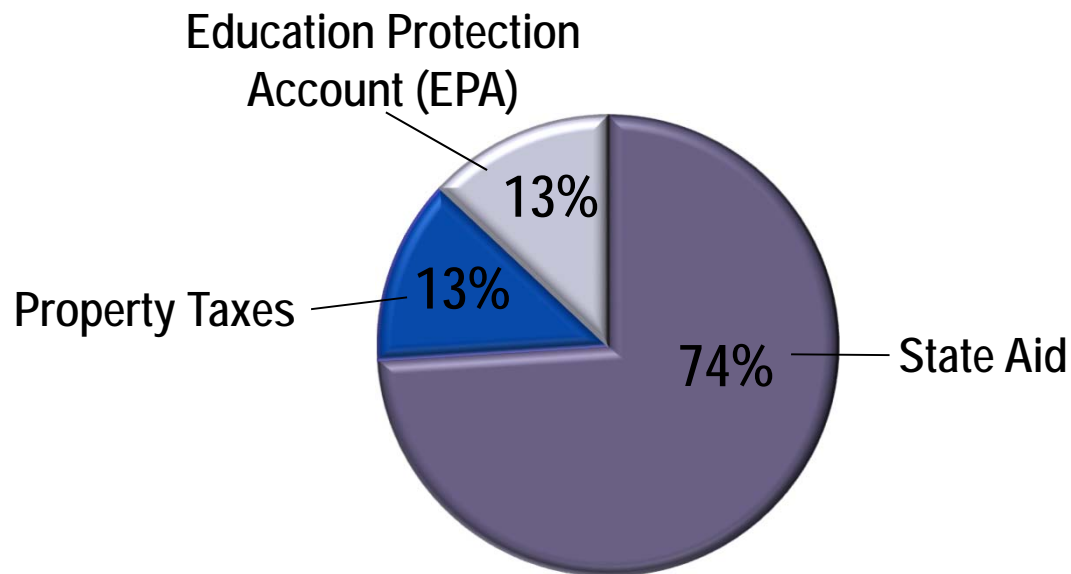
	Twin Rivers Estimated 2018-19	Creative Connections Estimated 2018-19	Smythe Academy Estimated 2018-19	Westside Prep Charter Estimated 2018-19	Total
LCFF Target	\$257,942,057	\$6,802,321	\$11,515,997	\$3,659,718	\$279,920,093
Floor	241,154,359	6,231,596	10,653,839	3,387,287	261,427,081
Funding Gap	\$16,787,698	\$570,725	\$862,158	\$272,431	\$18,493,012
CY Gap Funding (100%)	\$16,787,698	\$570,725	\$862,158	\$272,431	\$18,493,012
18/19 Estimated LCFF Entitlement	\$257,942,057	\$6,802,321	\$11,515,997	\$3,659,718	\$279,920,093
Base Funding	\$195,108,158	\$1,140,419	\$8,552,288	\$751,810	\$205,552,675
Supplemental/Concentration	\$62,833,899	\$5,661,902	\$2,963,709	\$2,907,908	\$74,367,418
Estimated Unduplicated pupil % (EL, low income and/or foster youth)	87.76%	68.06%	91.37%	76.22%	

Note: LCFF is now fully implemented/funded. Future LCFF increases will be considerably less than they have been over the past six years.



# LCFF Entitlement 2018-19 First Interim

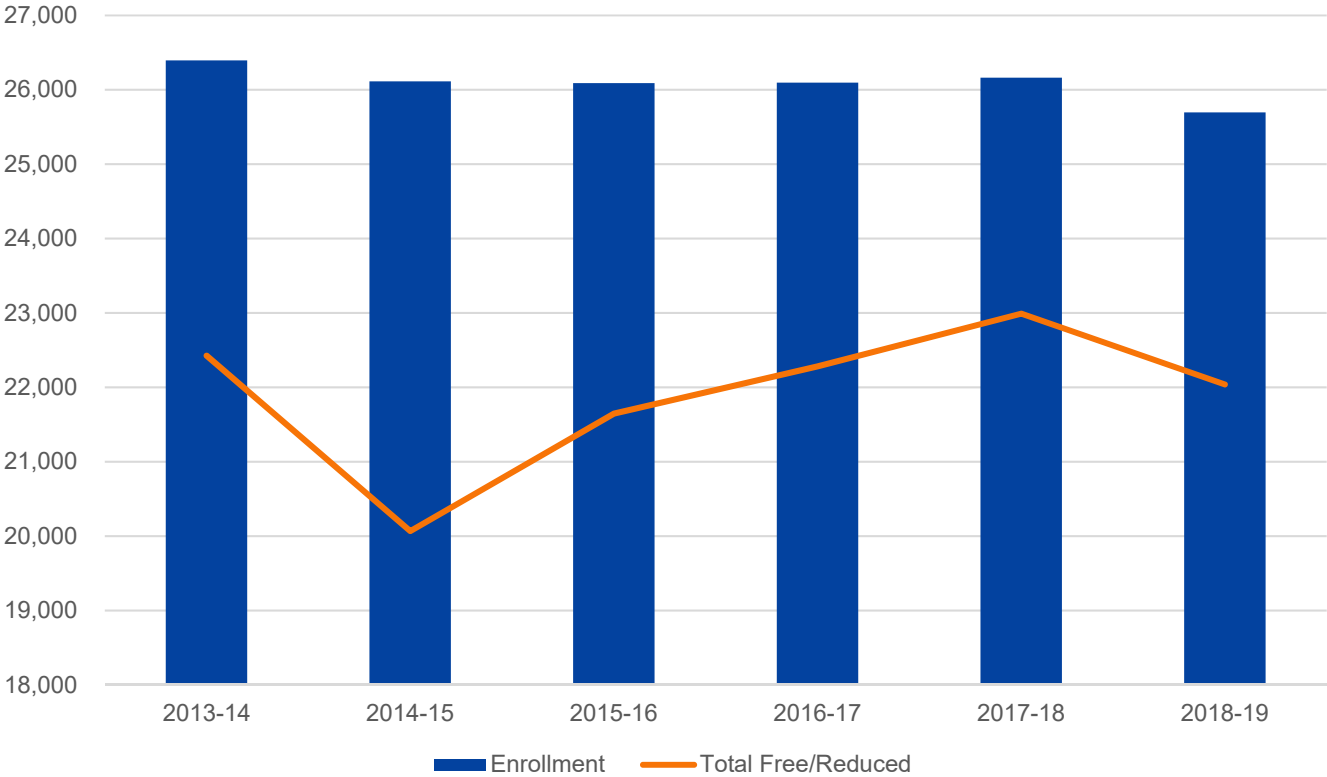
🔍 LCFF entitlement is made up of three components:



🔍 Exact proportions are unique to each LEA; above is TRUSD 2018-19 First Interim



# Enrollment History



*2018-19  
UPP est.  
86.55%*



# Know Your Revenue Sources

🔍 Is the source one time or ongoing?

🔍 Restricted or unrestricted?

	One Time	Ongoing
Restricted	Use <u>first</u>	Use next
Unrestricted	Use if restricted funds are not applicable	Use <u>last</u>

🔍 Supplemental/Concentration funds are for!

Demonstrate increased or improved actions/services, above the District's base/core programs, "principally directed toward and effective in meeting the District's goals for unduplicated pupils"





# Know Your Revenue Sources

Just Remember Two Major Principles:

1

- Don't use one-time funds to pay for "things that eat"
  - Fund balance dollars are one time

2

- Budget restricted dollars first, if they apply

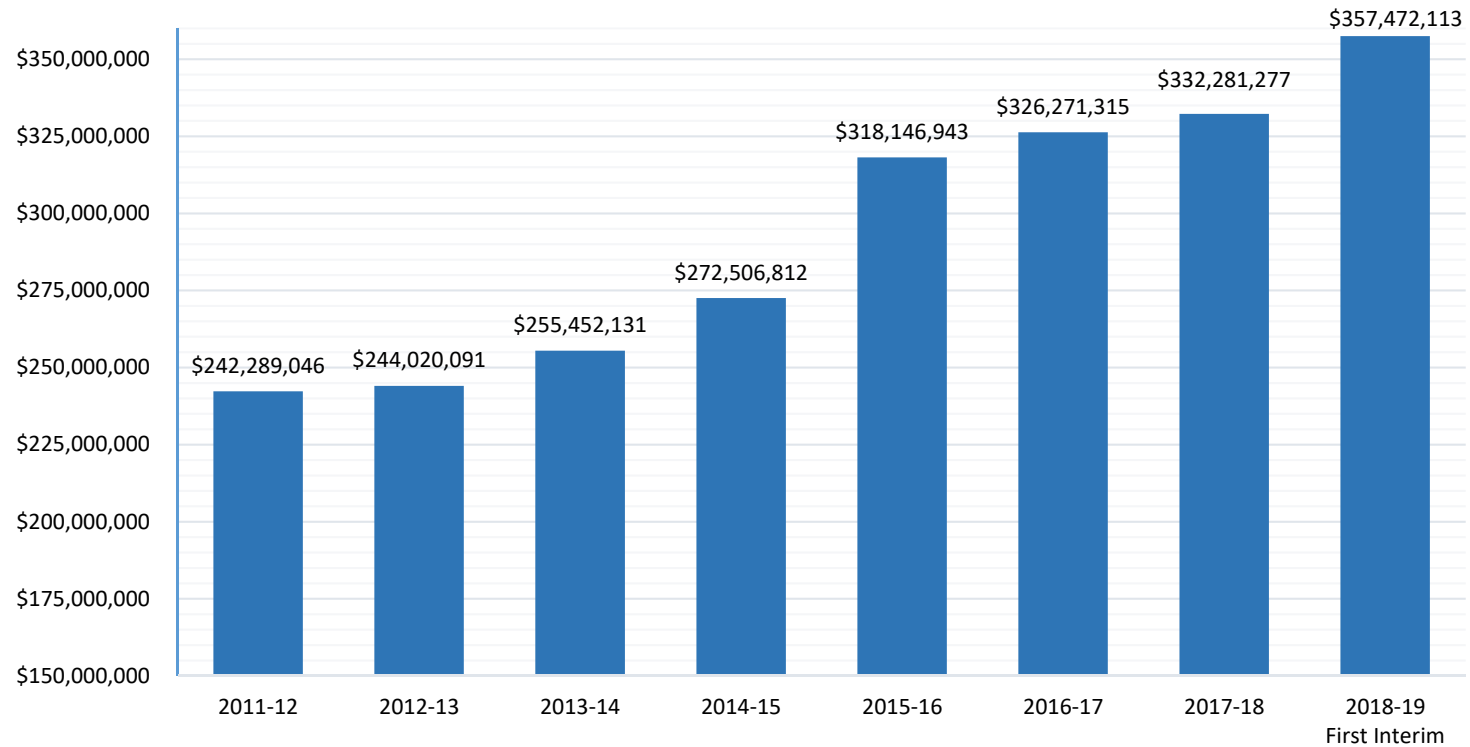


# Unrestricted One-time Funds from State

TRUSD 2018-19	
Discretionary Funds (Mandated Cost)	\$4,500,000
TRUSD 2017-18	
Discretionary Funds (Mandated Cost)	\$3,600,000
TRUSD 2016-17	
Discretionary Funds (Mandated Cost)	\$5,318,512
TRUSD 2015-16	
Discretionary Funds (Mandated Cost)	\$13,112,966



# Revenue History



# Expenditures



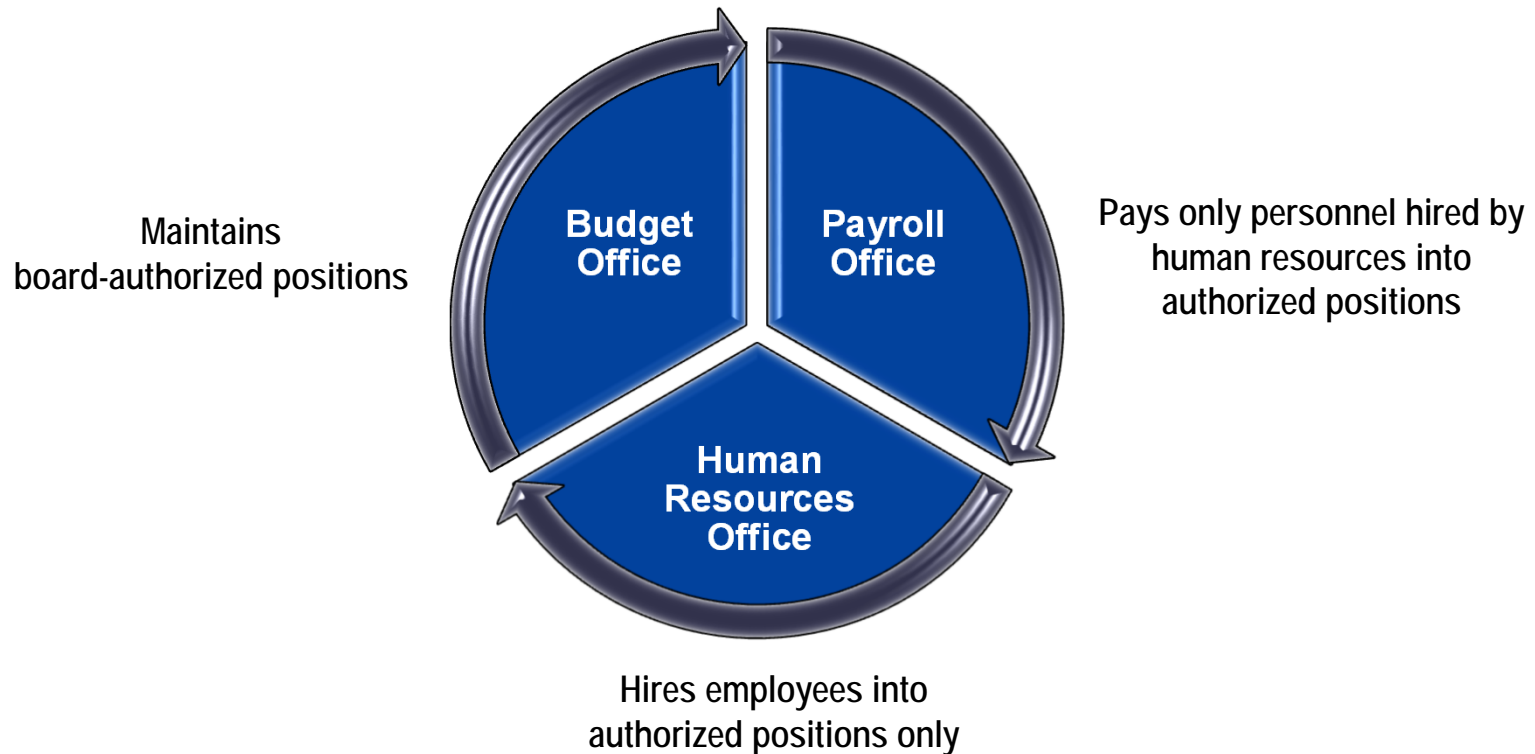


# Budget Control

- 🔍 Revenues are largely controlled by the state and federal governments, and as such most of a local agency's budget control is on the expenditure side.
  - The board decides how to spend the funds it receives
    - Organizational structure, employee compensation, instructional programs, support services, facilities, etc.
- 🔍 Over 73% of TRUSD's budget is allocated for personnel
  - Salaries, health benefits, statutory fringe benefits, retiree benefits
  - Mistakes in the staffing budget can cause a fiscal crisis
  - The best way to prevent mishaps is through a fully functioning position control system



# Position Control



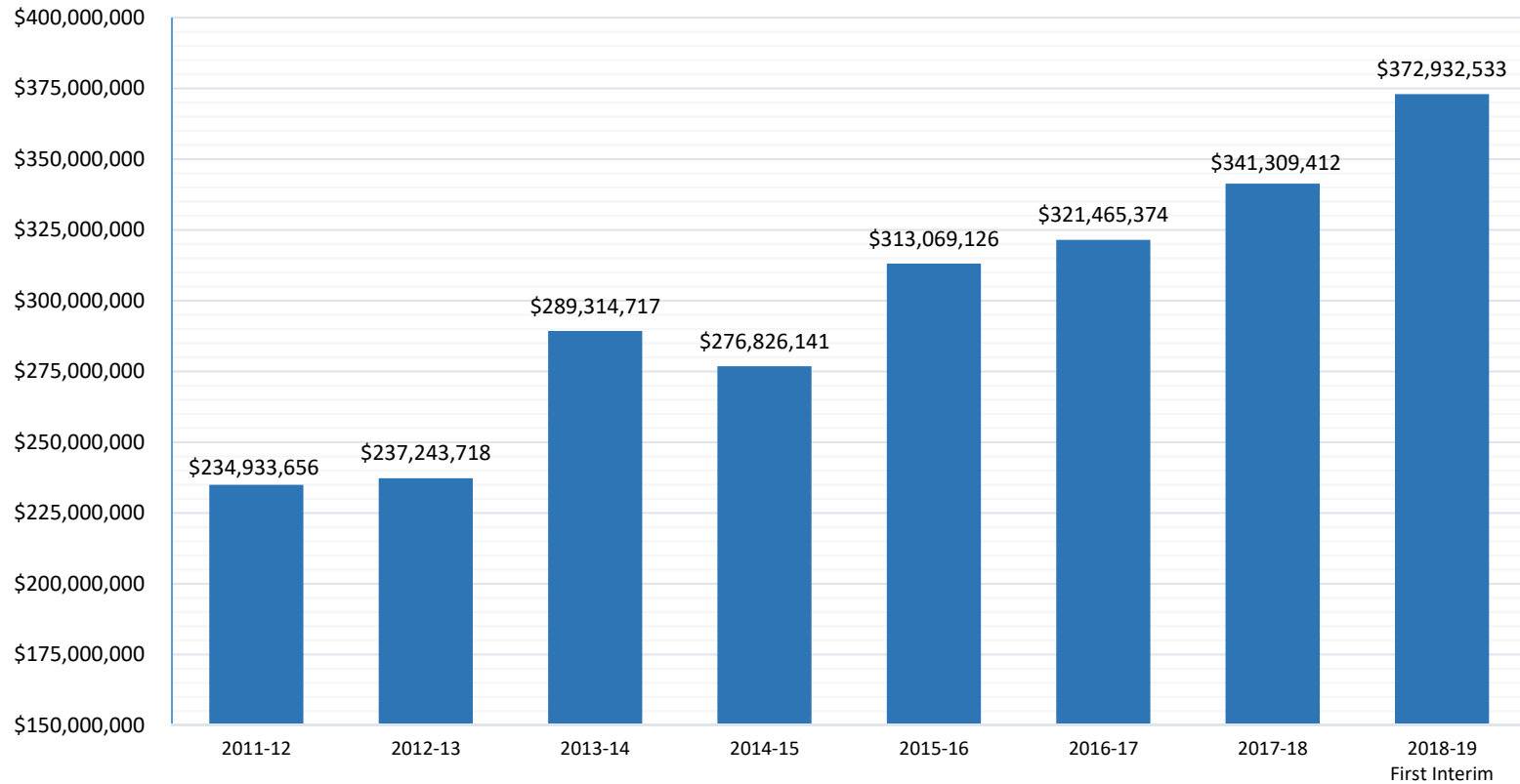
# Staffing Formulas

## Why have staffing formulas?

- Staffing formulas help to document “core” so that supplemental/concentration and categorical funds can be used to supplement, not supplant
- Staffing formulas form the standard building blocks for site and department budgets
- Staffing formulas provide equitable staffing standards across the district
  - And can be used to equitably ratchet back staffing in a fiscal crisis
- They also play an integral role in controlling personnel costs



# Expenditure History





# Other Funds



# Manage a Total Budget, Not Just a General Fund

## Funds Other Than the General Fund

- The General Fund is the primary operating fund of a district, but is not the only fund
- Effective management requires an analysis of all funds, all revenues, and all expenses

## TRUSD Other District Funds

- Special Revenue Funds
  - Adult Education
  - Cafeteria
  - Child Development
  - Deferred Maintenance
  - Special Reserve (for post employment benefits)
- Capital Projects Funds
  - Building
  - Capital Facilities (Developer Fees)
  - County School Facility
  - Special Reserve (for capital outlay projects)
- Trust and Agency Funds
  - Student Body



# DEVELOPING OUR BUDGET

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# What is a Budget?

 In optimum form:

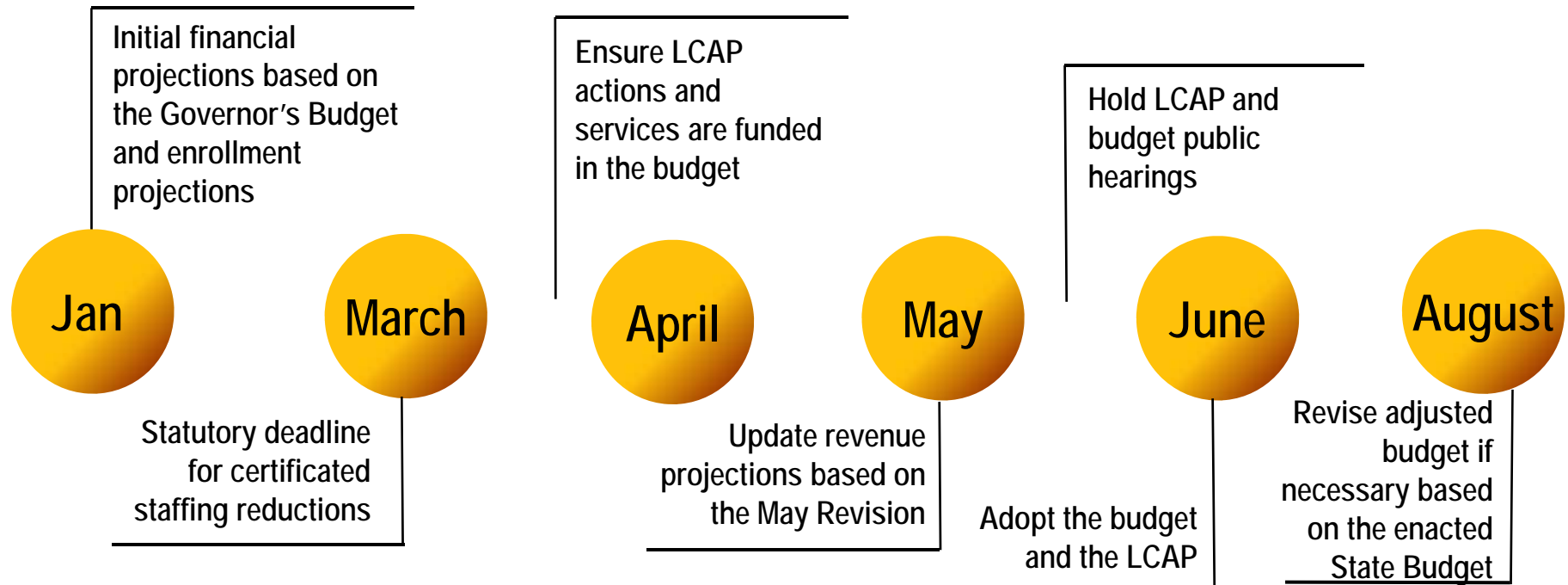
- A policy document – to reflect the philosophy of the board, the administration, the education community
- A financial plan – to show where you've been and where you're going
- An operations guide – to guide administrative decisions and actions throughout the year
- A communications device – to share with the community the strengths and challenges of the instructional program through integration with the LCAP





# Budget Development

- 🔍 Budget development can vary significantly from district to district, but would include critical milestones such as:



# Budget Development

TRUSD's Budget Development Calendar

Refer to handout in

**Appendix**

**C**



# Budget Development

- 🔍 For each budget development and revision
  - Revenue assumptions
    - Initially based on the Governor's Budget
      - Then updated with each revision of the State Budget
  - Expenditure assumptions
    - Staffing levels reviewed and updated for current conditions
    - Inflationary increases for supplies and services
    - Additional actions and services from LCAP
    - Scheduled capital outlay or debt service obligations
  - The condition indicated will set the tone for future financial decisions



# MULTIYEAR PROJECTIONS

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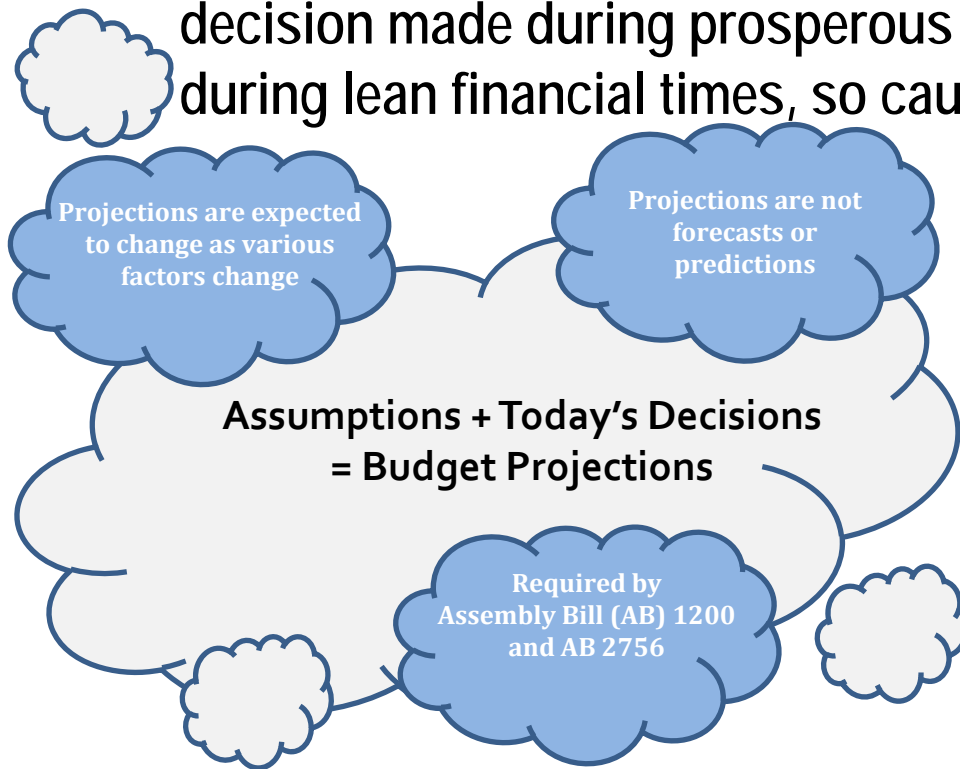
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# Multiyear Projections

The cause of most district insolvencies can be traced to a bad financial decision made during prosperous times that came back to bite the district during lean financial times, so caution is key.



- Don't use one-time dollars to justify paying for ongoing expenditures
- Don't use future projected dollars for current year expenditures
- A future recession is predicted – the timing is unknown
- Low-COLA environment on programs that require contributions (Special Education)
- Increasing retirement/pension (STRS and PERS) obligations



# Multiyear Projections

- 🔍 Since 1992, when Assembly Bill (AB) 1200 was enacted, MYPs have been required by law
  - To be approved, a district budget must demonstrate that it can meet its financial obligations both in the current fiscal year and the subsequent two years
  - Interim reports must meet the same multiyear standards
- 🔍 Decisions made today affect today and tomorrow
  - So MYPs show the impact of today's decisions on the finances of future years
  - **School Services of California and Fiscal Crisis Management Team Strongly recommends taking the MYP seriously given changes in State Funding**



# Multiyear Projections

🔍 The cause of most school district insolvencies can be traced to a bad financial decision made during prosperous times that came back to bite the district during lean financial times, so caution is key

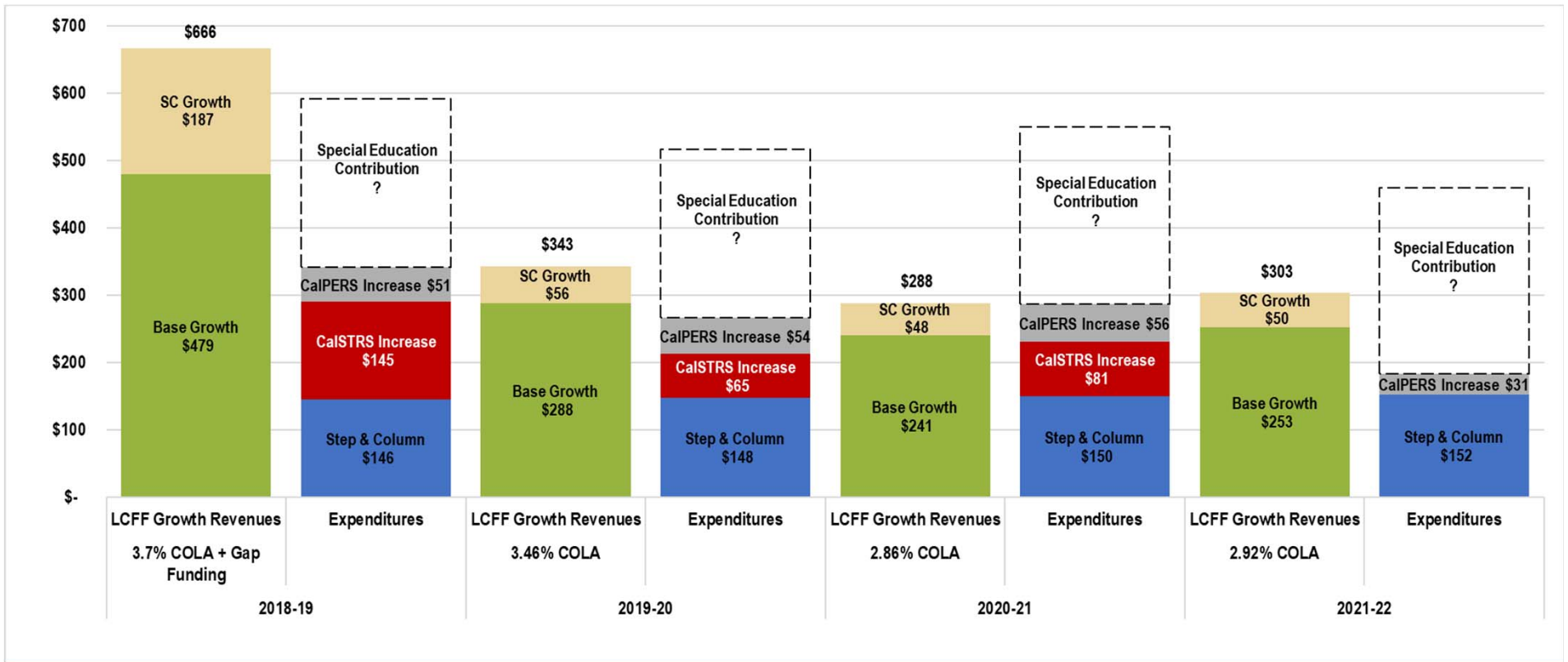
- One-time funds are just that – one time
- A future recession is predicted – the timing is unknown
- Low COLA environment on programs that require contributions
- Increasing retirement obligations



- **STRS** 2013-14 = 8.25%    2018-19 = 16.28%    8.03% increase = \$9.0 million
- **PERS** 2013-14 = 11.442%    2018-19 = 18.062%    6.642% increase = \$2.1 million



# Per-ADA Revenues Growth in Revenues and Expenditures





# Multiyear Projections

## LCFF DARTBOARD FACTORS

Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	–	–	–	–
COLA <sup>1,2</sup>	3.70%	3.46%	2.86%	2.92%	2.90%

## PLANNING FACTORS

Factors	2018-19	2019-20	2020-21	2021-22	2022-23	
Statutory COLA <sup>3</sup>	2.71%	3.46%	2.86%	2.92%	2.90%	
California CPI	3.58%	3.18%	3.05%	2.92%	3.15%	
California Lottery	Unrestricted per ADA	\$151	\$151	\$151	\$151	
	Restricted per ADA	\$53	\$53	\$53	\$53	
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.24	\$33.16	\$34.13	\$35.12
	Grades 9-12 per ADA	\$59.83	\$61.90	\$63.67	\$65.53	\$67.43
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.90	\$17.38	\$17.89	\$18.41
	Grades 9-12 per ADA	\$45.23	\$46.79	\$48.13	\$49.54	\$50.98
One-Time Discretionary Funds per ADA	\$184	–	–	–	–	
Interest Rate for Ten-Year Treasuries	2.87%	3.19%	3.19%	3.20%	3.30%	
CalPERS Employer Rate <sup>4</sup>	18.062%	20.70%	23.40%	24.50%	25.00%	
CalSTRS Employer Rate <sup>5</sup>	16.28%	17.10%	18.10%	18.10%	17.60%	



# Multiyear Projections

- 🔍 Develop expenditure projections to include:
- Serving changes in pupil enrollment and ADA
  - Changes in the LCAP for program service levels or delivery methods that would affect staffing or purchases
  - Major purchases or projects that would affect capital outlay expenditures
  - Consumer Price Index (CPI) increases on particular expenditure categories
  - Staffing costs: across-the-board pay increases, step and column movement, natural attrition, health benefit cost increases, pension contribution increases



# Multiyear Projections

- 🔍 Determining the components of the ending balance in each year is an important part of the projection process
  - Remember to set aside amounts for:
    - Stores, Revolving Cash, and Prepaid Expense
    - Restricted program ending balances
  - The unrestricted reserve balance at this point is important for solvency purposes
    - Set aside a Reserve for Economic Uncertainties
    - Set aside a reserve for revenue volatility
    - Set aside other board-assigned reserves or commitments
  - The balance left is the true “bottom line” for each year in the projection model





# Multiyear Projections

- 🔍 When the projection has been completed and refined, the district will have:
  - A comprehensive picture of its likely financial future
  - The ability to explore alternate scenarios by assigning alternate values to key variables
- 🔍 Financial projections can provide a basis for:
  - Measuring the financial impact of major decisions made throughout the year
  - Analyzing the future-year impact of current-year decisions
  - Educating the community and district employees on critical issues
  - The district's long-range financial plan





# Multiyear Projections

How to read Multiyear Projections

Refer to handout in

**Appendix  
D**



# MONITORING OUR BUDGET

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# Budget Monitoring

## For Last Year: Close and Audit

AUGUST AND NOVEMBER  
Close, define actuals,  
determine the ending balance

JULY – DECEMBER  
Audit and review

DECEMBER  
Receive audit, evaluate  
management letters

JANUARY – FEBRUARY  
Follow-up on  
management letters

## Budget Calendar

### For This Year: Monitor

JULY  
Adopt and analyze

AUGUST – SEPTEMBER  
Amend and revise

DECEMBER – JANUARY  
Amend, measure, and report  
1st Interim Report

FEBRUARY – APRIL  
Amend, measure, and report  
2nd Interim Report

JULY – SEPTEMBER  
Amend, measure, and analyze

## For Next Year: Developing the Budget

OCTOBER  
Project enrollment, ADA, and revenues

NOVEMBER– DECEMBER  
Identify goals for next year  
and staffing projections

DECEMBER - JANUARY  
Staffing meetings and LCAP Review

FEBRUARY – MARCH  
Conclude staffing levels, incorporate  
LCAP initiatives, program, department,  
and school site budgets

APRIL – JUNE  
Study, update, balance,  
conclude, and adopt



# Budget Monitoring

- 🔍 The budget has been developed and adopted by the board
  - This is just the beginning – work on the budget is year-round
- 🔍 The budget is a fluid document
  - It can and should be revised on a regular basis
  - Conditions are constantly changing
    - Which can change facts and assumptions used for the budget and MYPs
- 🔍 Budget revisions are technically accomplished in fiscal services
  - But managing the budget is a districtwide responsibility involving, in one way or another, all staff





# Our Evolving Accountability System

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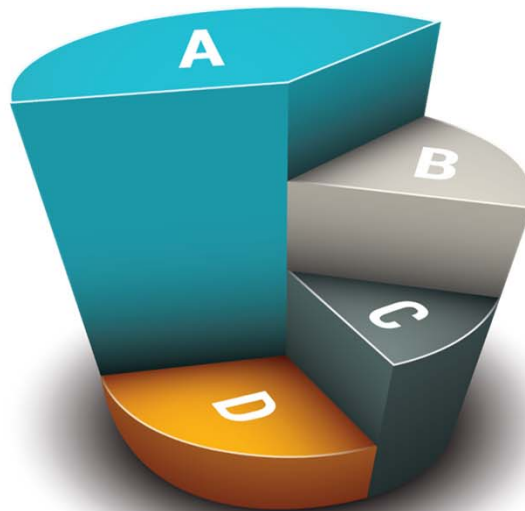


# Coming Into Focus – A Coherent System

- 🔍 2018-19 State Budget investments, changes to the Local Control and Accountability Plan (LCAP) template, and additional transparency requirements are helping to make a single, coherent, local, state, and federal accountability system a reality.

**A** LCAP

**D** Federal Addendum



**B** Dashboard

**C** Systems of Support



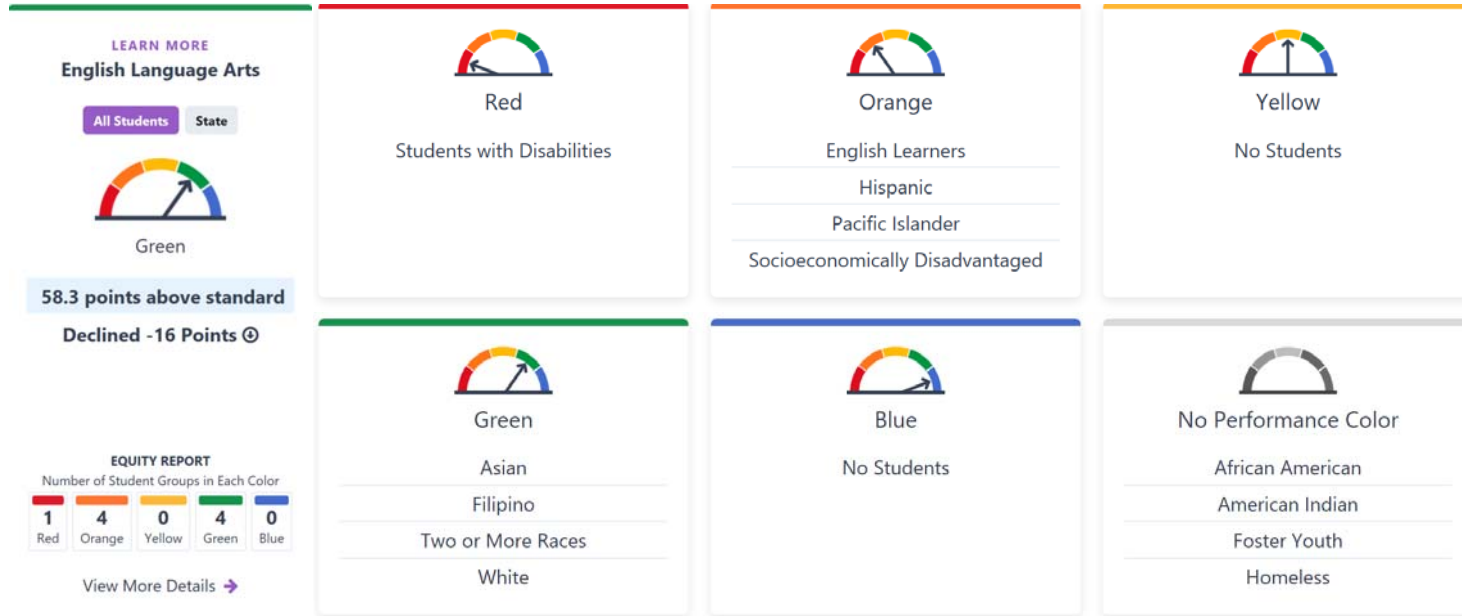
# A Coherent System – LCAP

- 🔍 The LCAP remains the centerpiece of our accountability system
  - Describes an LEA's goals, actions, services, and expenditures to support positive student outcomes
- 🔍 The LCAP continues to evolve with the goal of making it more user friendly while incorporating other reporting requirements
  - New budget overview for parents
  - New prompts to identify and detail plans for schools identified for comprehensive support and improvement as required by the Every Student Succeeds Act



# A Coherent System – California School Dashboard

- In December 2018, the CDE and the State Board of Education (SBE) released the second year of the Dashboard, the state’s grading system for LEAs and individual schools





# A Coherent System – California School Dashboard

- 🔍 The fall 2018 Dashboard identified 374 LEAs, nearly 150 more than last year (228), for differentiated assistance
  - 208 are newly identified districts
  - 135 districts have been identified for the second year
  - 31 are COEs, which are eligible for differentiated assistance for the first time this year
  - SWDs will be largest student group needing assistance
- 🔍 All LEAs identified for assistance will need to work with their respective COE or other support provider, such as the California Collaborative for Educational Excellence (CCEE), to lift the performance of the student groups that are struggling



# A Coherent System – Levels of Support

- California's statewide system of support includes three levels of support for LEAs to promote continuous improvement and is not intended as a penalty model

## Level 1

### Support for All LEAs and Schools

Voluntary assistance available to all LEAs. May use to improve student performance at the LEA and school level and narrow disparities among student groups across LCFF priorities, including recognition for success and the ability to share promising practices.

## Level 2

### Differentiated Assistance

County superintendents, the CDE, charter authorizers, and the CCEE provide differentiated assistance for LEAs and schools, in the form of individually designed assistance, to address identified performance issues, including significant disparities in performance among student groups.

## Level 3

### Intensive Intervention

The SPI, or for charter schools the charter authorizer, may require more intensive interventions for LEAs or schools with persistent performance issues over a specified time period.



# Board of Trustees

Questions?

Suggestions?

Concerns?



## Appendix A

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# Governor's Budget for the 2019-20 State Budget and Education Budget

January 10, 2019



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## Preface

Governor Gavin Newsom enjoys a much more positive financial and economic environment at the release of his first State Budget than his predecessor did. Governor Newsom inherits a state that is enjoying a strong economy and a historic budget surplus due primarily to the prudent policies of Governor Jerry Brown. During Brown's tenure as Governor, public education experienced a massive philosophical and practical shift that has involved significant infusions of revenue over a relatively short period of time, but with equally significant cost pressures. The question in everyone's mind has been: what will our new Governor do with his good fortune?

### Subsidiarity

We all learned a new word during Governor Brown's tenure: subsidiarity. Subsidiarity is defined as the idea that a central authority should have a subsidiary function, performing only those tasks that cannot be performed effectively at a more immediate or local level. Throughout his term, Governor Brown preached the idea of subsidiarity and followed through in every way. Through the Local Control and Accountability Plan, we have a system that allows us to define what is important locally. We also decide the strategies to attain our goals locally. Each year he focused the lion's share of ongoing Proposition 98 funding into the Local Control Funding Formula (LCFF), and any additional one-time dollars into discretionary grants whose use was to be determined locally. In fact, for several years, local educational agencies (LEAs) were routinely provided significant one-time dollars to address local needs.

In Governor Newsom's first State Budget proposal we see a continued commitment to the LCFF by providing the statutory cost-of-living adjustment (COLA), but nothing more like we saw during the gap closure years and this year's augmented COLA. The additional ongoing Proposition 98 dollars above that required amount are proposed to address specified purposes, and not at the complete discretion of the LEAs.

### Fiscal Stability for Schools

During Governor Brown's tenure we celebrated his commitment to public education that allowed for a restoration of debilitating cuts during the Great Recession. We also, however, noted that during that same time, LEAs were saddled with increased cost pressures outside of their control including dramatic rate increases in the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS).

We are pleased that Governor Newsom has devoted a section to his State Budget's "A" pages to acknowledge the stress that these significant cost pressures have placed on local budgets. More importantly, we are pleased that he has proposed a major infusion of funds (non-Proposition 98) to mitigate some of those pressures.

### Proposition 98 Slows

During the past several years we have experienced robust growth in Proposition 98 due to multiple factors: robust economic growth in the earlier stages of the current economic recovery and significant Proposition 98 maintenance factor created in the recession that must be paid off. With

the maintenance factor being fully repaid and slowing economic growth in the later stages of the recovery, both the Legislative Analyst Office and the Administration project slower growth in Proposition 98 than in prior years.

Three decades ago with voter approval of Proposition 98, expectations were high that funding for California's K-14 schools would eventually return to the levels of the top ranked states in the nation. Unfortunately, 30 years of experience has shown that California has made little, if any, progress toward this goal. If funding under Proposition 98 continues to slow and generally just keeps pace with workload and inflation how will the Administration and Legislature respond? Every year there is debate about which education programs should be increased or new programs added. In the past, all of these debates have taken place within the boundaries established by Proposition 98. We are encouraged that much of the Governor's investments in his proposed State Budget that benefit public education are coming from non-Proposition 98 dollars.

### **Building Reserves**

At this time last year, Governor Brown led off his 2018-19 State Budget press conference with a statement that he was preparing California for the future. He warned of the dire consequences of a recession, especially given the state's volatile tax system. He noted that there were 10 recessions since World War II and that we must prepare for the 11th. As a result, he once again highlighted the need to build up the state's Rainy Day Fund. Governor Brown took his fiduciary responsibility to the people of California seriously.

Governor Newsom appears to be keeping with that tradition in his first State Budget by adding money to the state's Rainy Day Fund for 2019-20 and beyond. Many of us who lived through the last "Great Recession" and the horrendous cuts sustained in public education during that time know that we are all better served with a State Budget that is balanced and has appropriate reserves for economic uncertainties.

## **Overview of the Governor's Budget Proposals**

On Thursday, January 10, 2019, just after 11:00 a.m., Governor Newsom released his first proposed "California for All" State Budget for the upcoming 2019-20 fiscal year. Before beginning his remarks, he warned the press corps that he would be going into great detail and likely talk longer than many might expect. "This is something I really enjoy," Newsom declared. In contrast to Governor Brown who last year completed his prepared remarks in about five minutes, Newsom's presentation lasted almost an hour, plus an additional 45 minutes of Q&A.

The Governor led by explaining that he is proposing a \$144 billion General Fund Budget for the upcoming fiscal year, a 3.6% increase over the current year. He emphasized that he is being fiscally prudent, noting that 86.4% of the new spending is for one-time investments compared to 71% last year.

### **Economic Outlook**

The Governor's Budget recognizes a revised revenue forecast that is \$5.2 billion higher from 2017-18 through 2019-20 compared to the 2018-19 State Budget Act projection. Over the three



fiscal years, personal income tax is up \$7.5 billion, sales tax is down \$1.4 billion, and corporation tax is up \$1.3 billion.

Governor Newsom continues to build additional reserves beyond the \$13.5 billion currently set aside in the Rainy Day Fund. An additional \$1.8 billion transfer is proposed in the budget year and an additional \$4.1 billion over time, bringing the Rainy Day Fund to \$19.4 billion by 2022-23.

## Proposition 98

The proposed 2019-20 State Budget includes Proposition 98 funding of \$80.7 billion for 2019-20, which Governor Newsom notes as an “all-time high.” While there are many representations of the actual per-student funding provided, the Governor’s Budget asserts that total per-pupil expenditures from all sources are projected to be \$16,857 in 2018-19 and \$17,160 in 2019-20. From Proposition 98 alone, per-pupil expenditures are \$12,003 in 2019-20, an increase of \$435 per pupil over the level provided in 2018-19.

## Other Major Initiatives

**Paid Family Leave.** The Governor is proposing to expand the Paid Family Leave program, with the goal of ensuring that all babies can be cared for by a parent or a close family member for the first six months. During the year, the Administration will convene a task force to evaluate options to increase participation in the program and to phase in program expansion.

**Housing.** To address California’s housing crisis, the Budget includes \$1.3 billion in one-time funds to spur housing development to address the state’s affordability crisis and promote economic growth. The Budget also expands state tax credits to further develop both low- and moderate-income housing, and proposes new innovative housing on excess state property.

**Expanded Tax Credit Program.** The Governor’s Budget proposes to more than doubling the state’s Earned Income Tax Credit to \$1 billion, which would provide low-income families with young children under the age of six a \$500 credit. The credit will also be expanded to reach full-time workers earning \$15 per hour—reaching 400,000 additional families.

**Higher Education.** The Governor’s Budget includes \$1.4 billion (\$942 million ongoing) for higher education to support increased enrollment, improved time to degree, and a tuition freeze. The Budget also proposes funding for two free years of community college tuition for first-time, full-time students.

- University of California—\$240 million ongoing General Fund for operational costs; student success, student hunger and housing initiatives; ongoing support for graduate medical education; and mental health resources. The Budget also includes \$138 million one-time for deferred maintenance.
- California State University—\$300 million ongoing General Fund for operational costs, increased enrollment, and for continued progress toward the equity goals of the Graduation Initiative 2025. The Budget also includes \$247 million in one-time for on-campus child care facilities and deferred maintenance.

- Community Colleges—\$402 million ongoing, including a 3.46% COLA, enrollment growth, legal services for undocumented students and families, and providing a second year of free tuition.

**Emergency Services.** Governor Newsom also proposes \$200 million to augment CAL FIRE’s firefighting capabilities, adding 13 additional year-round engines, replacing Vietnam War-era helicopters, deploying new large air tankers, and investing in technology and data analytics that will support CAL FIRE’s incident command in developing more effective initial fire suppression strategies.

In the end, Governor Newsom displayed a detailed command of his proposed budget, fielding questions on every aspect of his new Administration’s priorities. Unlike prior governors who rely on their directors of the Department of Finance, Newsom did not give up the podium to his newly appointed director, Keely Bosler, to fill in the details. He did this himself.

## The Economy and Revenues

### Economic Outlook

Following the footsteps of his predecessor, Governor Newsom cautions that the opportunities for continued economic expansion are narrowing as both the nation and the state have reached full employment, likely have capitalized on last year’s federal tax policy changes, and face the growing risks of trade tensions between the U.S. and China and a federal government shutdown that appear to be impacting Wall Street performance. In particular, California faces unique structural risks in its aging population and housing shortage.

The State Budget assumes steady job growth alongside a strong increase in personal income. Governor Newsom notes the shift in the distribution of wages that stand to benefit the average worker, but as a result of the state’s highly progressive tax structure will translate to slower growth in General Fund revenue. Specifically, the budget assumes that personal income growth will be 5.5% in 2018, 5.0% in 2019, and then averaging 4.3% through 2022. Growth in real wages and personal income are necessary to sustain healthy consumption and overall economic activity.

While the State Budget identifies rising economic risks related to the state’s aging population and housing shortage, the *UCLA Forecast* from December 2018 maintains that the continued trade tensions with China and an unratified tri-nation agreement among the U.S., Mexico, and Canada as significant risks to the world’s fifth largest economy so reliant on the import-export business.

### Revenues

The 2019-20 State Budget assumes higher overall revenues for fiscal years 2017-18 through 2019-20, exceeding the 2018-19 State Budget projections by more than \$5.2 billion. Over the three-year period, both the personal income tax and the corporation tax are expected to beat earlier estimates; however, the budget anticipates that the sales and use tax will fall shy of projections.

Over the long term, the forecast calls for continued increases in the state’s “Big Three” taxes.

“Big Three” Revenue Forecast  
(General Fund Revenue—in billions)

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Average Year Over Year Growth
Personal Income Tax	\$94.3	\$97.7	\$100.5	\$103.1	\$106.0	\$109.4	3.0%
Sales and Use Tax	\$25.0	\$26.2	\$27.4	\$28.2	\$29.0	\$29.8	3.5%
Corporation Tax	\$12.2	\$12.3	\$13.1	\$13.6	\$14.0	\$14.5	3.5%

## Proposition 98

Adopted by state voters in 1988, Proposition 98 sets in the State Constitution a series of complex formulas that establish the minimum funding level for K-12 education and community colleges from one year to the next. This target level is determined by prior-year appropriations that count toward the guarantee and (1) workload changes as measured by the change in average daily attendance (ADA), and (2) inflation adjustments as measured by the change in either per capita personal income or per capita state General Fund revenues, whichever is less. The gains experienced over the last several years continue with the 2019-20 State Budget proposal.

### Current- and Prior-Year Minimum Guarantee

Proposition 98 minimum guarantee has declined from the 2018 Budget Act for both 2017-18 and 2018-19 due to lower-than-anticipated ADA and a year-over-year decline in General Fund revenue growth from 2017-18 to 2018-19.

For the current year, the Governor’s Budget acknowledges a decline of \$525.7 million from the 2018-19 Budget Act. Therefore, the Proposition 98 guarantee is now estimated at \$77.9 billion, down from \$78.4 billion in the enacted Budget. The 2017-18 year reflects a more modest decline of \$120.1 million, lowering the minimum guarantee from \$75.6 billion to \$75.5 billion.

However, despite the declines of the minimum guarantee, the Governor’s Budget maintains level funding by continuing a \$44 million “over-appropriation” in 2017-18 and using settle-up payments to offset otherwise unfunded 2018-19 obligations.

### 2019-20 Minimum Guarantee

For 2019-20, the Governor’s Budget proposes a Proposition 98 guarantee of \$80.7 billion, an increase of \$2.8 billion year over year. The guarantee is projected to be based on Test 1—funding based on education’s proportion of the General Fund in 1986-87.

## Cost-of-Living Adjustment and Average Daily Attendance

The estimated statutory COLA for K-12 education programs in 2019-20 is 3.46%, and is applied to the LCFF base grant targets, as well as other education programs that are funded outside of the LCFF. Those programs include Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers, the American Indian Early Childhood Education program, and the Mandate Block Grant, all of which are proposed to receive the statutory COLA.

Statewide, ADA is expected to continue declining—from 5.935 million in 2018-19 to 5.928 million in 2019-20.

## Local Control Funding Formula

The Governor's 2019-20 State Budget proposal includes an increase of \$2 billion in Proposition 98 for the LCFF reflecting the 3.46% COLA. This brings LCFF funding to \$63 billion.

### LCFF Target Entitlements for School Districts and Charter Schools

The target base grants by grade span for 2019-20 are increased over 2018-19 by 3.46% to reflect the estimated statutory COLA:

Grade Span	2018-19 Target Base Grant Per ADA	3.46% COLA	2019-20 Target Base Grant Per ADA
TK-3	\$7,459	\$258	\$7,717
4-6	\$7,571	\$262	\$7,833
7-8	\$7,796	\$270	\$8,066
9-12	\$9,034	\$313	\$9,347

The Transitional Kindergarten (TK)-3 grant increase for the class-size reduction (CSR) grade span adjustment is \$803 per ADA in 2019-20, and the grade 9-12 base grant per ADA is increased by \$243 in recognition of the need for Career Technical Education (CTE) courses provided to students in the secondary grades.

School districts and charter schools are entitled to supplemental grant increases equal to 20% of the adjusted base grant (includes CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free and reduced-price meals program, or in foster care. An additional 50% per-pupil increase is provided as a concentration grant for each eligible student enrolled beyond 55% of total enrollment.

## Special Education

Acknowledging the rising cost of Special Education services, Governor Newsom proposes \$576 million (of which \$186 million is one-time) to support expanded Special Education services and school readiness supports at LEAs with high percentages of both students with disabilities and unduplicated students. Eligible LEAs may use these grants to fund supplemental services not currently included in an individualized education program for a student with disabilities and for preventative services that may reduce the need for additional services in future years.

Noting that school districts were most likely to be identified as needing support because of poor performance on student outcome indicators for students with disabilities, this funding can also be used to adopt strategies to improve Special Education student outcomes identified through the statewide system of support and/or other activities to build upon or expand local multi-tiered systems of support efforts.



Finally, the Administration intends to pursue policy changes to improve coordination regarding Medi-Cal billing to better leverage available federal funding for medically related Special Education costs.

## CalSTRS and CalPERS Payments

Governor Newsom's proposed State Budget recognizes the growing burden of pension rate increases that LEAs face. A total of \$3 billion in one-time non-Proposition 98 funds will be used to buy down CalSTRS employer contribution rates in 2019-20 and beyond and to reduce employers' long-term unfunded liability. Based on current assumptions, a \$700 million investment would be used to decrease the statutory CalSTRS employer contributions in 2019-20 of 18.13% to 17.1% and in 2020-21 from 19.1% to 18.1%. (The current CalSTRS employer contribution rate is 16.28% for 2018-19.) The remaining \$2.3 billion would be applied toward employers' long-term unfunded liability, which is expected to translate to an estimated reduction in the employer contributions beyond 2020-21 of approximately half a percentage point.

The proposed State Budget also includes additional payments to address the state's share of the CalSTRS liability. In addition to the statutorily required \$3.3 billion state CalSTRS contribution, \$1.1 billion will go toward the state's share of the CalSTRS Defined Benefit Program. This is expected to be the first installment of an estimated \$2.9 billion to be paid to CalSTRS through 2022-23.

Finally, Governor Newsom proposes an infusion of \$3 billion into CalPERS as a supplemental pension payment in 2018-19, which follows on a \$6 billion supplemental payment made to the system in 2017-18.

## Early Childhood Education: Child Care, State Preschool, and Kindergarten

Governor Newsom's first State Budget includes significant new investments in children and young learners as a critical part of his "California for All" vision. Many of his proposals leverage one-time funding as a way to ensure that the state does not overcommit itself while building the essential components of the early care and education (ECE) infrastructure. Governor Newsom's ECE budget includes the following key investments:

- **Universal Preschool:** The Budget proposes instituting universal preschool for all low-income four-year-olds in California over a three-year period, and includes a first-year investment of \$124.9 million in non-Proposition 98 funding for new full-day preschool slots for community-based providers. The Budget also proposes to shift \$297.1 million in non-LEAs part-day slots from Proposition 98 to the non-Proposition 98 portion of the Budget to enable community-based providers greater flexibility to draw down full-day, full-year funding for state preschool slots. Finally, the Budget proposes to remove a barrier for families to access full-day wraparound services under the State Preschool Program by eliminating the requirement to demonstrate that the need for care stems from employment or postsecondary enrollment.

- **Full-Day Kindergarten:** To incentivize the provision of full-day kindergarten throughout the state for which facilities constraints are viewed as a barrier, the Governor’s Budget invests \$750 million in one-time (non-Proposition 98) funding to build new kindergarten facilities, which LEAs have identified as the biggest barrier to providing full-day programs. This investment builds upon the 2018 Budget Act’s \$100 million investment for the same purpose and administered by the Office of Public School Construction (OPSC).
- **Birth to Three:** The Governor proposes to spend over \$200 million in state and federal funds on home visiting programs and child developmental and health screenings as a way to bridge the child readiness gap and ensure positive health and life outcomes for all children.
- **Child Care:** The Budget proposes \$490 million in one-time funding (non-Proposition 98) for child care facilities (\$245 million) and the professional development of child care workers (\$245 million—non-Proposition 98) to improve the overall quality of child care.

As part of long-term visioning, the Governor proposes to invest \$10 million to develop a child care and universal preschool roadmap for California. The roadmap will address systems capacity issues, workforce development needs, and identify funding options. Additionally, the roadmap may contemplate changes to TK due to its intersection with universal preschool. This work will augment California’s federal preschool development grant for which the California Department of Education is conducting state needs analysis.

## School Facilities

The State Budget includes some bright spots for school facilities. Since the passage of Proposition 51 in 2016, approximately \$1.2 billion in bond funds have been sold. The Budget proposal includes the sale of an additional \$1.5 billion in 2019-20 alone to support the State Facility Program, including New Construction, Modernization, Career Technical Education, and the Charter School Facilities programs.

In addition, the Budget includes \$1.2 million in ongoing Proposition 51 bond funds and State School Site Utilization Funds, and 10 positions in the OPSC to process the more than \$4.5 billion in school facility applications currently pending.

## Discretionary Funds

Breaking with his predecessor, Governor Newsom’s 2019-20 State Budget does not propose any one-time Proposition 98 discretionary funding for school districts, charter schools, or county offices of education (COEs).

## Longitudinal Data System

Governor Newsom is proposing \$10 million one-time non-Proposition 98 to plan for and develop a longitudinal data system that would connect student data from early education providers, K-12 schools, higher education institutions, employers, other workforce entities, and health and human services agencies. The funding would be used for initial planning purposes and the initial stages of implementation, once an implementation plan is adopted by the Administration and the

Legislature. Governor Newsom has continuously expressed his support for this type of data system and the proposal is consistent with his “cradle-to-career” education strategy that looks to connect all education segments.

## **Systems of Support**

The new Administration is committed to continuing the evolving accountability system that has been implemented as part of the LCFF. With the latest release of the California School Dashboard in December 2018, 374 school districts have been identified for differentiated assistance. The proposed 2019-20 State Budget provides \$20.2 million in additional funding for COEs to work with these identified districts as required by statute. These funds will be distributed consistent with the formula adopted in the 2018-19 State Budget.

## **Federal Programs**

Fortunately, the partial government shutdown has not affected the federal Department of Education; unfortunately, the federal 2019 budget includes minimal increases for federally funded programs. In October 2018, President Donald Trump signed the fiscal year 2019 spending bill that increased education funding nationally by \$581 million to an all-time high of \$71.5 billion. Title I and Special Education each received a \$100 million increase while Head Start was increased by \$240 million. Generally, California receives one-tenth of these national figures making the increases insignificant for a state with six million students.

## **In Closing**

In closing, Governor Newsom is making his mark and distinguishing himself in his proposed 2019-20 State Budget. While respecting the education reform of Brown’s LCFF, he is striking out on his own path in addressing the whole child through early childhood education, parental leave, health care, and housing. He has gone out on a limb to dedicate significant non-Proposition 98 funds to help education through increased contributions to the pension systems, K-12 facilities funding, and investments to make children better prepared to learn when they reach our schools.

Remember that the Governor’s Budget proposal marks the beginning of the process, not the end. We expect the Legislature to push back on the Governor’s priorities and propose their own. As the various proposals are considered by legislative committees, we can expect both confrontation and compromise. The key difference this year will be the unknown dynamic between a new Governor and a well-established legislative leadership with a strong Democratic majority.

We look forward to continuing to see the new vision Governor Newsom has for the state of California and wish him well as we all take this journey together.

*—SSC Staff*

## **Appendix B**

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Twin Rivers Unified  
Historical and Projected Enrollment 15-16 to 23-24

Allison ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	25	19	25	17	17	17	17	17	17
K	62	66	66	65	62	62	62	62	62
1	46	45	72	50	67	65	65	65	65
2	55	38	45	71	46	62	60	60	62
3	52	55	38	44	70	45	61	59	59
4	58	56	60	31	43	68	44	60	58
5	57	53	60	64	31	45	68	44	61
6	55	48	55	52	61	30	43	64	43
Subtotals:	410	380	421	394	397	394	420	431	427
SDC:	45	40	45	43	43	43	46	47	47
Totals:	455	420	466	437	440	437	466	478	474

Babcock

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	-	11	14	9	9	9	9	9	9
K	53	58	53	48	47	46	45	46	45
1	51	48	55	53	54	52	51	51	51
2	57	48	44	53	51	52	51	49	50
3	57	58	46	33	52	51	51	50	49
4	52	62	56	45	33	52	50	51	49
5	31	61	50	59	46	34	55	52	52
6	45	31	53	44	59	46	34	54	52
Subtotals:	346	377	371	344	351	342	346	362	357
SDC:	52	54	32	44	45	44	44	46	46
Totals:	398	431	403	388	396	386	390	408	403

Castori ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	14	25	17	23	23	23	23	23	23
K	97	90	89	86	87	84	83	83	82
1	98	109	92	86	82	80	78	77	77
2	98	88	102	93	82	78	77	75	75
3	96	91	96	107	89	79	75	74	73
4	115	89	82	85	98	82	72	69	71
5	91	112	89	84	82	96	80	72	70
6	90	91	95	84	79	77	90	75	69
Subtotals:	699	695	662	648	622	599	578	548	540
SDC:	-	-	-	-	-	-	-	-	-
Totals:	699	695	662	648	622	599	578	548	540

Creative Connections Arts Academy (K-6)

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	50	50	44	44	43	43	43	43	43
1	54	50	50	49	43	42	42	42	42
2	54	56	50	49	48	42	41	41	42
3	54	53	56	56	48	47	42	41	41
4	57	60	56	59	54	47	46	41	40
5	59	60	60	59	59	54	47	45	40
6	61	54	60	60	57	61	52	46	44
Subtotals:	389	383	376	376	352	336	313	299	292
SDC:	-	-	-	-	-	-	-	-	-
Totals:	389	383	376	376	352	336	313	299	292

Twin Rivers Unified  
Historical and Projected Enrollment 15-16 to 23-24

Del Paso Heights ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	46	67	66	46	45	45	45	45	44
1	73	74	77	75	60	68	68	67	67
2	76	76	77	67	73	59	66	66	66
3	72	76	72	67	64	68	59	63	64
4	82	54	70	70	64	62	65	56	62
5	81	71	56	64	68	62	59	63	57
6	75	79	72	53	64	69	64	58	63
Subtotals:	505	497	490	442	438	433	426	418	423
SDC:	4	23	19	18	18	18	17	17	17
Totals:	509	520	509	460	456	451	443	435	440

Dry Creek ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	24	15	19	9	9	9	9	9	9
K	85	86	88	89	87	88	88	89	88
1	83	75	88	84	91	88	88	89	90
2	84	86	77	82	85	91	89	90	90
3	66	91	80	76	83	85	92	91	91
4	86	68	84	69	73	80	82	89	89
Subtotals:	428	421	436	409	428	441	448	457	457
SDC:	9	11	8	7	7	8	8	8	8
Totals:	437	432	444	416	435	449	456	465	465

Fairbanks ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	45	45	44	45	46	46	46	46	46
1	53	62	66	46	53	56	56	56	57
2	42	49	55	58	45	51	54	54	56
3	56	38	54	48	59	56	58	60	60
4	63	55	45	55	48	59	56	58	60
5	51	57	51	45	56	49	59	56	59
6	47	47	45	49	44	51	49	54	57
Subtotals:	357	353	360	346	351	368	378	384	395
SDC:	41	42	43	30	30	32	33	33	34
Totals:	398	395	403	376	381	400	411	417	429

Foothill Oaks ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	13	23	25	23	23	23	23	23	23
K	65	67	78	88	80	80	80	80	79
1	77	75	65	67	89	81	81	81	81
2	67	66	76	71	62	81	74	74	78
3	53	70	54	70	68	59	78	71	73
4	64	59	62	60	71	70	61	80	72
5	73	68	66	63	59	69	68	59	79
6	64	69	64	48	58	55	64	62	57
Subtotals:	476	497	490	490	510	518	529	530	542
SDC:	44	45	46	48	50	51	52	52	53
Totals:	520	542	536	538	560	569	581	582	595

Twin Rivers Unified  
Historical and Projected Enrollment 15-16 to 23-24

Frontier ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	65	64	66	44	42	42	42	42	41
1	51	77	75	66	49	46	46	46	46
2	74	54	83	73	64	47	45	45	46
3	79	77	50	83	70	62	45	43	44
4	81	71	77	52	83	70	62	45	43
5	75	76	62	77	51	83	70	62	46
6	81	76	82	62	76	51	82	69	62
Subtotals:	506	495	495	457	435	401	392	352	328
SDC:	-	-	-	-	-	-	-	-	-
Totals:	506	495	495	457	435	401	392	352	328

Garden Valley ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	17	10	12	8	8	8	8	8	8
K	44	57	49	61	59	63	67	70	73
1	54	61	58	44	70	69	73	77	81
2	54	48	51	53	42	69	68	72	78
3	57	55	51	51	57	46	73	72	75
4	59	59	57	49	51	59	49	75	75
5	55	49	60	46	48	52	59	49	77
6	55	45	54	59	47	45	47	55	43
Subtotals:	395	384	392	371	382	411	444	478	510
SDC:	-	-	-	-	-	-	-	-	-
Totals:	395	384	392	371	382	411	444	478	510

Hagginwood

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	1	-	-	-	-	-	-	-	-
K	67	65	66	40	43	42	41	41	40
1	70	65	70	67	41	44	43	43	43
2	60	66	47	53	60	37	39	38	40
3	56	55	54	49	50	59	33	36	36
4	58	56	52	52	50	52	61	34	36
5	61	56	50	53	52	52	52	62	34
6	47	55	56	43	47	46	47	46	58
Subtotals:	420	418	395	357	343	332	316	300	287
SDC:	36	37	42	34	33	31	30	28	27
Totals:	456	455	437	391	376	363	346	328	314

Hillsdale ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	44	44	43	38	38	37	37	37	37
1	47	54	45	38	38	38	37	37	37
2	43	44	54	37	36	36	36	35	36
3	52	47	50	53	38	37	36	36	36
4	46	50	39	45	52	38	36	36	36
5	54	46	52	41	45	52	38	36	35
6	60	52	53	47	41	44	52	38	36
Subtotals:	346	337	336	299	288	282	272	255	253
SDC:	27	34	33	27	26	25	25	23	23
Totals:	373	371	369	326	314	307	297	278	276

Twin Rivers Unified  
Historical and Projected Enrollment 15-16 to 23-24

Johnson

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
3	138	151	146	127	161	152	148	148	147
4	169	146	164	134	124	158	149	144	146
5	180	154	136	155	129	121	151	144	142
6	157	166	153	131	147	124	113	143	142
Subtotals:	644	617	599	547	561	555	561	579	577
SDC:	-	-	-	1	1	1	1	1	1
Totals:	644	617	599	548	562	556	562	580	578

Joyce K-8

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	24	16	21	17	17	17	17	17	17
K	67	67	66	58	61	59	58	58	57
1	70	71	78	57	57	60	58	58	58
2	53	63	67	69	53	53	56	54	56
3	60	60	56	59	71	55	56	58	56
4	56	63	52	49	51	61	49	49	54
5	59	58	58	53	47	50	59	47	48
6	59	61	54	59	52	47	50	59	47
7	50	59	56	64	63	63	59	53	60
8	35	60	60	54	65	64	64	60	54
Subtotals:	533	578	568	539	537	529	526	513	507
SDC:	2	-	12	17	17	16	16	15	15
Totals:	535	578	580	556	554	545	542	528	522

Kohler K-8

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	-	-	-	59	59	58	58	58	57
1	-	-	-	42	58	59	58	57	57
2	-	-	-	56	40	56	56	55	56
3	-	-	-	49	57	41	56	57	55
4	-	-	-	46	45	54	39	54	55
5	-	-	-	51	47	45	55	40	55
6	-	-	-	42	49	43	43	51	39
7	56	67	68	66	33	32	37	37	40
8	60	63	64	63	64	32	31	36	37
Subtotals:	116	130	132	474	452	420	433	445	451
SDC:	1	-	-	-	-	-	-	-	-
Totals:	117	130	132	474	452	420	433	445	451

Madison ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	25	13	26	25	25	25	25	25	25
K	89	91	94	117	110	110	110	110	108
1	92	95	101	100	123	115	115	115	115
2	105	87	94	98	102	124	117	117	116
3	103	94	93	88	101	105	128	120	119
4	91	95	93	96	88	103	107	132	122
5	91	75	103	90	96	89	103	107	132
6	60	94	82	83	86	90	85	97	103
Subtotals:	656	644	686	697	731	761	790	823	840
SDC:	13	16	14	9	9	10	10	11	11
Totals:	669	660	700	706	740	771	800	834	851



Twin Rivers Unified  
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Morey Early CDC

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	23	21	25	16	16	16	16	16	16
K	65	65	65	60	60	59	60	60	59
Subtotals:	88	86	90	76	76	75	76	76	75
SDC:	-	-	-	-	-	-	-	-	-
Totals:	88	86	90	76	76	75	76	76	75

Noralto

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	33	39	46	27	27	27	27	27	27
K	149	157	158	154	154	151	150	150	148
1	155	144	168	171	162	158	155	154	154
2	159	144	140	168	164	155	152	149	151
Pct Chg:		-2.4%	5.8%	1.6%	-2.5%	-3.2%	-1.4%	-0.8%	0%
SDC:	-	-	-	-	-	-	-	-	-
Totals:	496	484	512	520	507	491	484	480	480

Northwood ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	25	16	16	9	9	9	9	9	9
K	65	65	65	62	63	62	61	61	60
1	64	81	81	65	65	65	64	63	63
2	69	59	81	65	61	60	60	59	61
3	67	56	55	78	59	53	52	52	54
4	59	59	59	54	79	59	53	52	52
5	60	63	60	52	51	74	57	51	51
6	47	59	63	57	48	48	68	54	50
Subtotals:	456	458	480	442	435	430	424	401	400
SDC:	31	28	28	30	29	29	29	27	27
Totals:	487	486	508	472	464	459	453	428	427

Oakdale K-8

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	-	14	14	7	7	7	7	7	7
K	66	73	55	81	69	69	69	69	68
1	54	77	81	63	85	72	72	72	73
2	62	66	74	81	61	82	70	70	71
3	71	71	72	74	81	61	82	69	70
4	60	61	79	60	69	75	57	76	67
5	63	73	64	65	61	69	74	59	78
6	62	63	81	71	66	62	70	76	59
7	43	65	67	69	69	81	64	79	74
8	53	53	66	63	72	71	84	66	81
Subtotals:	534	616	653	634	640	649	649	643	648
SDC:	26	29	24	27	27	27	27	27	27
Totals:	560	645	677	661	667	676	676	670	675

Twin Rivers Unified  
Historical and Projected Enrollment 15-16 to 23-24

Orchard K-8

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	9	7	16	6	6	6	6	6	6
K	45	56	51	58	54	54	54	54	54
1	64	48	66	52	60	55	55	56	56
2	63	65	48	60	52	60	55	56	56
3	49	60	69	43	55	47	54	50	53
4	57	53	60	69	42	54	47	54	50
5	58	68	59	67	72	43	57	50	57
6	58	64	78	59	68	73	44	59	51
7	57	49	56	68	49	53	56	44	54
8	62	54	44	52	66	48	52	55	43
Subtotals:	522	524	547	534	524	493	480	484	480
SDC:	22	27	17	7	7	6	6	6	6
Totals:	544	551	564	541	531	499	486	490	486

Pioneer K-8

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	25	24	21	10	10	10	10	10	10
K	82	79	88	85	84	85	85	85	84
1	72	77	74	80	83	83	83	83	83
2	68	67	77	76	81	84	84	84	84
3	79	65	64	66	69	73	77	76	80
4	88	77	64	63	68	70	75	78	77
5	62	91	65	60	66	71	72	77	80
6	63	57	83	61	56	62	66	67	74
7	59	68	61	67	55	51	56	60	63
8	38	41	54	56	59	49	45	50	56
Subtotals:	636	646	651	624	631	638	653	670	691
SDC:	-	-	-	-	-	-	-	-	-
Totals:	636	646	651	624	631	638	653	670	691

Regency Park

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	25	25	25	22	22	22	22	22	22
K	105	127	117	128	127	130	141	152	164
1	132	105	132	129	129	131	143	154	168
2	121	122	100	137	123	126	137	149	166
3	132	100	103	97	123	114	124	135	157
4	141	116	90	111	92	119	120	130	146
5	129	122	108	90	107	92	127	126	141
6	-	-	-	73	62	75	74	104	122
Subtotals:	785	717	675	787	785	809	888	972	1,086
SDC:	15	6	-	-	-	-	-	-	-
Totals:	800	723	675	787	785	809	888	972	1,086

Twin Rivers Unified  
Historical and Projected Enrollment 15-16 to 23-24

Ridgepoint K-8

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	-	-	-	88	85	86	86	86	84
1	-	-	-	79	88	85	86	86	86
2	-	-	-	83	76	85	82	82	84
3	-	-	-	81	85	77	86	84	83
4	-	-	-	81	75	79	71	79	80
5	-	-	-	74	81	74	78	70	79
6	-	-	-	74	72	79	72	76	70
7	68	68	68	68	65	60	68	57	63
8	68	68	62	66	64	61	57	64	55
Subtotals:	136	136	130	694	691	686	686	684	684
SDC:	-	-	-	-	-	-	-	-	-
Totals:	136	136	130	694	691	686	686	684	684

Sierra View ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	25	6	23	12	12	12	12	12	12
K	60	55	44	44	42	42	42	42	42
1	54	65	45	39	38	37	37	37	37
2	56	60	59	46	37	35	33	34	35
3	71	52	56	51	44	35	33	31	33
4	47	67	51	53	50	43	34	32	31
5	57	42	62	56	52	48	43	33	31
6	58	49	38	57	53	49	45	40	32
Subtotals:	428	396	378	358	328	301	279	261	253
SDC:	-	-	-	-	-	-	-	-	-
Totals:	428	396	378	358	328	301	279	261	253

Smythe Academy (K-6)

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	18	22	12	23	23	23	23	23	23
K	89	86	85	84	82	82	82	83	84
1	81	89	96	99	88	84	84	85	87
2	93	79	89	99	95	85	81	82	85
3	98	92	74	93	95	90	83	80	82
4	89	95	89	85	94	95	91	84	81
5	88	96	91	90	85	93	95	92	83
6	81	96	93	93	86	81	90	91	91
Subtotals:	637	655	629	666	648	633	629	620	616
SDC:	-	-	-	-	-	-	-	-	-
Totals:	637	655	629	666	648	633	629	620	616

Strauch ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	16	24	23	16	16	16	16	16	16
K	93	88	89	91	88	89	90	90	90
1	90	99	102	93	96	93	93	94	95
2	99	98	91	92	91	94	90	91	93
3	95	97	94	91	88	89	91	88	91
4	112	93	96	96	93	91	91	94	90
5	105	121	99	95	96	94	92	91	94
Subtotals:	610	620	594	574	568	566	563	564	569
SDC:	-	-	-	-	-	-	-	-	-
Totals:	610	620	594	574	568	566	563	564	569

Twin Rivers Unified  
Historical and Projected Enrollment 15-16 to 23-24

Village K-8

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	-	-	-	44	46	45	45	45	44
1	-	-	-	49	41	42	42	41	41
2	-	-	-	54	49	42	43	43	42
3	-	-	-	42	53	48	41	42	42
4	-	-	-	60	40	51	47	39	42
5	-	-	-	54	60	40	51	48	39
6	-	-	-	53	52	58	38	49	47
7	93	103	97	100	66	65	63	54	63
8	94	89	96	94	97	63	63	60	53
Subtotals:	187	192	193	550	504	454	433	421	413
SDC:	13	11	5	18	16	14	13	13	13
Totals:	200	203	198	568	520	468	446	434	426

Westside ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	-	14	12	8	8	8	8	8	8
K	62	51	58	58	57	57	57	57	57
1	56	63	52	62	58	57	57	58	58
2	62	52	64	53	62	57	56	57	58
3	52	56	50	56	50	59	54	53	55
4	58	55	64	50	55	49	58	53	53
5	62	60	58	68	49	52	49	56	51
6	59	65	65	56	69	50	53	50	58
Subtotals:	411	416	423	411	408	389	392	392	398
SDC:	2	-	-	-	-	-	-	-	-
Totals:	413	416	423	411	408	389	392	392	398

Woodlake ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	12	9	9	9	9	9	9	9	9
K	80	56	55	42	39	38	37	39	39
1	69	80	55	54	43	40	39	40	41
2	73	65	69	45	48	38	35	36	39
3	64	63	54	51	41	45	34	33	35
4	59	60	55	51	51	41	45	35	34
5	62	60	56	42	51	53	42	49	40
6	50	52	60	49	40	49	51	41	49
Subtotals:	469	445	413	343	322	313	292	282	286
SDC:	-	-	33	20	19	18	17	16	17
Totals:	469	445	446	363	341	331	309	298	303

Woodridge ES

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
TransK	22	20	22	25	25	25	25	25	25
K	92	102	106	110	109	109	109	109	108
1	82	102	97	108	109	108	108	108	108
2	97	98	110	102	113	113	113	113	110
3	80	94	104	110	98	108	109	108	110
4	90	107	102	107	115	103	113	114	111
Subtotals:	463	523	541	562	569	566	577	577	572
SDC:	25	26	27	21	21	21	22	22	21
Totals:	488	549	568	583	590	587	599	599	593



Twin Rivers Unified  
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Eastside Charter WPCS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
7	47	65	68	66	66	65	51	69	62
8	60	45	58	65	64	64	64	49	68
Subtotals:	107	110	126	131	130	129	115	118	130
SDC:	-	-	-	-	-	-	-	-	-
Totals:	107	110	126	131	130	129	115	118	130

Foothill Ranch MS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
5	81	90	86	91	95	101	92	101	105
6	105	95	94	90	95	100	106	96	104
7	171	214	185	207	175	171	187	186	199
8	206	170	197	186	199	167	164	179	182
Subtotals:	563	569	562	574	564	539	549	562	590
SDC:	56	87	74	59	58	55	56	58	61
Totals:	619	656	636	633	622	594	605	620	651

Frontier Charter WPCS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
7	63	68	67	64	63	73	63	74	69
8	63	58	65	62	65	63	73	63	75
Subtotals:	126	126	132	126	128	136	136	137	144
SDC:	-	-	-	-	-	-	-	-	-
Totals:	126	126	132	126	128	136	136	137	144

Martin Luther King Jr. Technology Academy

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
7	200	187	221	290	238	244	237	227	238
8	199	199	190	214	272	224	228	223	220
Subtotals:	399	386	411	504	510	468	465	450	458
SDC:	37	43	45	43	43	40	40	38	39
Totals:	436	429	456	547	553	508	505	488	497

Norwood JHS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
6	43	43	58	-	-	-	-	-	-
7	350	343	358	313	290	314	316	334	342
8	301	343	315	325	279	258	280	283	310
Subtotals:	694	729	731	638	569	572	596	617	652
SDC:	24	24	18	24	22	22	23	24	25
Totals:	718	753	749	662	591	594	619	641	677

Regency Park Charter WPCS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
7	-	-	-	-	55	48	58	58	72
8	-	-	-	-	-	54	51	61	63
Subtotals:	-	-	-	-	55	102	109	119	135
SDC:	-	-	-	-	-	-	-	-	-
Totals:	-	-	-	-	55	102	109	119	135

Twin Rivers Unified  
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Rio Linda Preparatory Academy

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
5	69	85	66	77	67	70	72	78	84
6	84	91	104	75	76	67	69	72	77
7	148	153	149	154	126	130	118	118	120
8	142	152	139	155	150	123	126	116	117
Subtotals:	443	481	458	461	419	390	385	384	398
SDC:	27	30	33	29	26	25	24	24	25
Totals:	470	511	491	490	445	415	409	408	423

Rio Tierra Jr HS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
6	109	96	102	86	84	88	84	91	91
7	173	202	171	197	166	153	153	158	168
8	203	175	195	179	194	165	152	154	159
Subtotals:	485	473	468	462	444	406	389	403	418
SDC:	29	28	25	7	7	6	6	6	6
Totals:	514	501	493	469	451	412	395	409	424

Smythe Academy (7-8)

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
7	240	261	251	255	249	252	239	240	259
8	207	203	228	212	228	226	228	217	225
Subtotals:	447	464	479	467	477	478	467	457	484
SDC:	-	-	1	-	-	-	-	-	-
Totals:	447	464	480	467	477	478	467	457	484

Westside Charter WPCS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
7	61	67	68	67	66	72	57	64	69
8	55	52	59	65	62	62	68	55	64
Subtotals:	116	119	127	132	128	134	125	119	133
SDC:	-	-	-	-	-	-	-	-	-
Totals:	116	119	127	132	128	134	125	119	133

Creative Connections Arts Academy (7-12)

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
7	60	68	68	65	62	56	45	56	47
8	61	67	67	68	63	60	54	43	56
9	52	47	60	64	51	58	81	79	67
10	32	41	47	58	63	50	57	82	80
11	32	32	34	46	55	60	48	55	80
12	34	26	28	34	45	54	58	47	55
Subtotals:	271	281	304	335	339	338	343	362	385
SDC:	-	-	-	-	-	-	-	-	-
Totals:	271	281	304	335	339	338	343	362	385

Foothill HS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
9	317	308	293	344	344	398	324	340	339
10	263	300	300	276	339	340	390	319	339
11	264	236	273	287	258	316	319	366	303
12	190	232	216	237	244	216	267	270	310
Subtotals:	1,034	1,076	1,082	1,144	1,185	1,270	1,300	1,295	1,291
SDC:	54	85	70	41	44	48	49	49	49
Totals:	1,088	1,161	1,152	1,185	1,229	1,318	1,349	1,344	1,340

Twin Rivers Unified  
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Grant HS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
9	541	484	576	591	605	622	529	532	526
10	499	498	467	518	519	525	545	468	484
11	441	395	444	423	452	454	457	478	425
12	348	372	354	373	361	388	384	386	413
Subtotals:	1,829	1,749	1,841	1,905	1,937	1,989	1,915	1,864	1,848
SDC:	119	124	103	88	96	102	102	99	98
Totals:	1,948	1,873	1,944	1,993	2,033	2,091	2,017	1,963	1,946

Highlands HS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
9	193	198	207	245	232	212	186	179	169
10	223	183	193	215	238	226	208	181	177
11	189	177	166	186	180	199	190	174	158
12	196	143	150	140	165	149	164	157	148
Subtotals:	801	701	716	786	815	786	748	691	652
SDC:	25	36	27	8	9	9	8	8	7
Totals:	826	737	743	794	824	795	756	699	659

Keema HS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
7	6	3	3	2	1	1	1	1	1
8	21	23	18	18	18	15	17	17	18
9	25	39	25	20	16	6	5	5	5
10	69	75	68	60	66	63	55	47	47
11	104	117	112	84	89	100	96	86	74
12	228	153	175	147	125	126	147	143	141
Subtotals:	453	410	401	331	315	311	321	299	286
SDC:	-	-	-	-	-	-	-	-	-
Totals:	453	410	401	331	315	311	321	299	286

NOVA Vista

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
7	-	7	2	5	3	4	4	4	4
8	10	8	17	11	15	13	14	13	13
9	5	10	9	11	9	9	8	9	9
Subtotals:	15	25	28	27	27	26	26	26	26
SDC:	1	3	-	-	-	-	-	-	-
Totals:	16	28	28	27	27	26	26	26	26

Pacific Career and Technology

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
9	-	-	-	-	-	-	-	-	-
10	-	7	2	1	-	-	-	-	-
11	33	35	45	25	22	24	24	26	22
12	59	83	91	84	78	79	83	83	86
Subtotals:	92	125	138	110	100	103	107	109	108
SDC:	6	4	4	16	4	-	-	-	-
Totals:	98	129	142	126	104	103	107	109	108

Twin Rivers Unified  
Historical and Projected Enrollment 15-16 to 23-24

Rio Linda HS

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
9	475	435	485	469	461	489	477	510	509
10	483	414	438	446	449	446	480	473	519
11	381	406	349	375	393	396	403	438	445
12	334	307	375	317	322	337	346	354	388
Subtotals:	1,673	1,562	1,647	1,607	1,625	1,668	1,706	1,775	1,861
SDC:	80	102	15	10	11	11	11	12	12
Totals:	1,753	1,664	1,662	1,617	1,636	1,679	1,717	1,787	1,873

Vista Nueva High

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
9	-	-	-	-	-	-	-	-	-
10	7	1	-	-	-	-	-	-	-
11	44	48	46	52	50	52	52	56	52
12	101	100	112	107	111	117	123	124	131
Subtotals:	152	149	158	159	161	169	175	180	183
SDC:	1	3	4	-	-	-	-	-	-
Totals:	153	152	162	159	161	169	175	180	183

[Kohler ES]

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	64	67	44	-	-	-	-	-	-
1	53	54	71	-	-	-	-	-	-
2	50	50	46	-	-	-	-	-	-
3	53	51	55	-	-	-	-	-	-
4	45	51	39	-	-	-	-	-	-
5	58	58	57	-	-	-	-	-	-
6	56	56	61	-	-	-	-	-	-
Subtotals:	379	387	373	-	-	-	-	-	-
SDC:	1	-	-	-	-	-	-	-	-
Totals:	380	387	373	-	-	-	-	-	-

[Ridgepoint ES]

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	85	85	85	-	-	-	-	-	-
1	92	80	92	-	-	-	-	-	-
2	79	83	84	-	-	-	-	-	-
3	81	80	84	-	-	-	-	-	-
4	83	73	73	-	-	-	-	-	-
5	80	74	75	-	-	-	-	-	-
6	75	77	78	-	-	-	-	-	-
Subtotals:	575	552	571	-	-	-	-	-	-
Pct Chg:		-4%	3.4%	-100%	0%	0%	0%	0%	0%
SDC:	-	-	-	-	-	-	-	-	-
Totals:	575	552	571	-	-	-	-	-	-
Capacity:	762	762	762	762	762	762	762	762	762
Open Seats:	187	210	191	762	762	762	762	762	762



Twin Rivers Unified  
Historical and Projected Enrollment 15-16 to 23-24

[Village ES]

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	43	44	45	-	-	-	-	-	-
1	54	45	41	-	-	-	-	-	-
2	46	54	34	-	-	-	-	-	-
3	52	51	55	-	-	-	-	-	-
4	50	60	49	-	-	-	-	-	-
5	60	51	52	-	-	-	-	-	-
6	60	60	42	-	-	-	-	-	-
Subtotals:	365	365	318	-	-	-	-	-	-
SDC:	10	18	19	-	-	-	-	-	-
Totals:	375	383	337	-	-	-	-	-	-

Totals

Grade	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
K	2,124	2,173	2,122	2,117	2,068	2,063	2,073	2,092	2,087
1	2,091	2,170	2,245	2,067	2,120	2,073	2,077	2,092	2,117
2	2,119	2,031	2,088	2,144	2,002	2,054	2,020	2,030	2,082
3	2,095	2,059	1,985	1,993	2,079	1,946	2,011	1,980	2,023
4	2,175	2,070	2,019	1,937	1,951	2,044	1,930	1,993	1,982
5	2,112	2,150	2,011	1,985	1,909	1,927	2,024	1,919	2,000
6	1,966	1,991	2,078	1,870	1,894	1,820	1,845	1,937	1,890
7	1,945	2,117	2,084	2,187	1,960	1,988	1,932	1,973	2,067
8	1,938	1,923	1,994	2,008	2,096	1,882	1,915	1,864	1,949
9	1,608	1,521	1,655	1,744	1,718	1,794	1,610	1,654	1,624
10	1,576	1,519	1,515	1,574	1,674	1,650	1,735	1,570	1,646
11	1,488	1,446	1,469	1,478	1,499	1,601	1,589	1,679	1,559
12	1,490	1,416	1,501	1,439	1,451	1,466	1,572	1,564	1,672
TransK	376	373	423	321	321	321	321	321	321
Subtotals:	25,103	24,959	25,189	24,864	24,742	24,629	24,654	24,668	25,019
SDC:	878	1,016	866	726	719	712	715	711	716
Totals:	25,981	25,975	26,055	25,590	25,461	25,341	25,369	25,379	25,735

Projection Engine Ran on 12/11/2018



## **Appendix C**

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**Twin Rivers USD**

9-25-18 Board meeting

**2019-20 Budget Development Calendar**

	2018-19 Comprehensive Plan Development	Due Date	Responsible
October	▶ Aeries report on CBEDS data (by school, by grade) to Budget on	3-Oct	Terrie
	▶ Review with Executive Cabinet budget items that need their direction to move forward (i.e., school site, department, staffing handbook and LCAP budgets)	8-Oct	Kate/Barbara/ Executive Cabinet
	▶ Chris provide CBEDS demographics to Budget	10-Oct	Chris
	▶ 2019-20 enrollment projections (by school, by grade)	15-Oct	Kate
	▶ Budget to start on estimated budgets	22-Oct	Budget
	▶ Changes to Staffing Handbook for 2019-20 from Executive Cabinet	22-Oct	Executive Cabinet
	▶ Changes to school site, department and program budgets from Executive Cabinet	22-Oct	Executive Cabinet
November	▶ Budget provide summary teacher staffing projections to HR	5-Nov	Kate/Budget
	▶ Budget calculate LCFF along with Supplemental/Concentration grants	5-Nov	Kate
	▶ Unrestricted staffing projections to Principals from HR (teacher staffing spreadsheet and classified allocation changes)	15-Nov	HR
	▶ School site budget (est.) allocations to Principals (along with current position control with step/column increase & 2% cushion and the costs of annual routine expenditures (i.e., copiers))	19-Nov	Budget
December	▶ DELAC review projected Title III allocations	December	Susana/Barbara
	▶ Budget Advisory Committee (19-20 MYP; with 18-19 First Interim)	5-Dec	Kate
	▶ HR/Instructional Services/Budget/Site/Dept. Staffing Meetings (every day for 2 weeks) Elementary & Various Departments	3-14 Dec	HR/IS/Budget/ Principals
January	▶ Budget populate (est.) allocations into the school sites 2019-20 SPSA	January	Budget
	▶ LCAP Annual Review - Various Stakeholders	January	Andrew
	▶ HR/Instructional Services/Budget/Site/Dept. Staffing Meetings Secondary & Various Departments	21-31 Jan	HR/IS/Budget/ Principals
	▶ Budget Advisory Committee (Governor's 19-20 proposal)	23-Jan	Kate
Feb.	▶ Layoff Analysis complete	8-Feb	HR
March	▶ March 15 <sup>th</sup> Notices	26-Feb or 5-Mar	HR
	▶ Budget Analysts receive PAPCs from the December & January HR/Budget/Site staffing meetings	4-Mar	HR
	▶ Budget Advisory Committee (19-20 MYP; with 18-19 Second Interim)	6-Mar	Kate
	▶ HR provide to Budget list of positions and PC#'s that will end due to layoffs/lack of funds presented at March Board meeting	8-Mar	HR
	▶ SPSA (including budget) Approved by SSC and ELAC by (no later than March 15th to be a part of the Adopted Budget)	15-Mar	Principals
	▶ Budget roll position control into 2019-20	15-Mar	Bonnie/Jennifer
	▶ Instructional Services program budget meetings with Barbara	19-28 Mar	Instructional Services/Barbara
	▶ HR review report from Budget of positions that did NOT load into 2019-20 and communicate issues to Budget	20-Mar	HR
	▶ HR to provide Budget the 2019-20 teacher staffing spreadsheet for each school site	22-Mar	HR
	▶ LCAP Focus Team - review LCAP input from all stakeholder sources	12-Mar	Andrew
	▶ Budget send out 2019-20 budget spreadsheets (with <i>no</i> position control); due back April 8th	29-Mar	Budget

April	▶	2019-20 budget spreadsheets (with <i>no</i> position control) returned to Budget	8-Apr	Departments
	▶	Budget reconcile school site teacher staffing spreadsheets to summary teacher staffing projections	8-Apr	Jennifer/Kate/ Barbara/HR
	▶	Budget roll 2019-20 position control into Adopted Budget	12-Apr	Bonnie/Jennifer
	▶	Budget send out 2019-20 remaining budget spreadsheets ( <i>with</i> position control); due back April 29th	17-Apr	Budget
	▶	2019-20 budget spreadsheets ( <i>with</i> position control) returned to Budget	29-Apr	Departments & Principals
	▶	LCAP budget done (incorporate into 19-20 Budget)	12-Apr	Instructional Services/Budget
	▶	Budget review and reconcile SPSA budgets	April	Barbara
	▶	Lay-off Hearings	April	HR
May	▶	Final Layoff Notices	1-May	HR
	▶	Facilities Funds due to Budget	3-May	Victoria
	▶	AE, Child Dev. & Café Funds due to Budget	10-May	Vasseliki & Mike
	▶	Executive Directors of School Leadership Approve SPSAs	16-May	Cyndi, Yvette & Roxanna
	▶	All budgets entered and balanced	17-May	Budget
	▶	18/19 Estimated Actuals and SACS TRCs cleared	30-May	Barbara
June	▶	SACS 2019-20 Budget and Exec Summary complete for Board agenda	11-Jun	Kate
	▶	2018-19 Budget available for public viewing	12-Jun	Kate
	▶	LCAP and Budget public hearing at Board meeting	18-Jun	Instructional Services/Budget
	▶	LCAP and Budget Adoption by the Board	25-Jun	Instructional Services/Budget
July/Aug	▶	45 day 2019-20 Budget revision; if applicable	July/Aug	Budget
Dec.	▶	First Interim Budget Revision to the Board	mid Dec.	Budget
March	▶	Second Interim Budget Revision to the Board	mid/late March	Budget
June	▶	Third Interim Budget Revision to the Board; if applicable	mid June	Budget
August	▶	2019-20 Final Budget Revision to the Board	Aug./Sept.	Budget



## Appendix D

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	278,023,713.00	0.96%	280,680,262.00	2.10%	286,562,305.00
2. Federal Revenues	8100-8299	33,861,715.00	-28.35%	24,261,715.00	0.00%	24,261,715.00
3. Other State Revenues	8300-8599	30,819,634.00	-14.52%	26,345,783.00	0.00%	26,345,783.00
4. Other Local Revenues	8600-8799	14,727,689.00	31.41%	19,354,193.00	-0.78%	19,203,193.00
5. Other Financing Sources						
a. Transfers In	8900-8929	39,362.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		357,472,113.00	-1.91%	350,641,953.00	1.63%	356,372,996.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				143,661,304.00		148,426,613.00
b. Step & Column Adjustment				1,711,597.00		1,773,546.00
c. Cost-of-Living Adjustment				5,453,712.00		(322,070.00)
d. Other Adjustments				(2,400,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	143,661,304.00	3.32%	148,426,613.00	0.98%	149,878,089.00
2. Classified Salaries						
a. Base Salaries				50,012,066.00		50,850,844.00
b. Step & Column Adjustment				1,138,778.00		1,158,069.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(300,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,012,066.00	1.68%	50,850,844.00	2.28%	52,008,913.00
3. Employee Benefits	3000-3999	75,452,027.00	4.72%	79,015,687.63	6.15%	83,874,141.00
4. Books and Supplies	4000-4999	37,486,799.79	-42.96%	21,382,252.00	-1.31%	21,101,959.00
5. Services and Other Operating Expenditures	5000-5999	52,612,045.21	-27.38%	38,204,590.00	-1.64%	37,578,637.00
6. Capital Outlay	6000-6999	2,327,263.00	-11.26%	2,065,135.00	0.00%	2,065,135.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,062,868.00	126.39%	6,934,172.00	0.00%	6,934,172.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,681,840.00)	0.00%	(1,681,840.00)	0.00%	(1,681,840.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		372,932,533.00	-4.76%	355,197,453.63	1.85%	361,759,206.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(15,460,420.00)		(4,555,500.63)		(5,386,210.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		39,059,663.01		23,599,243.01		19,043,742.38
2. Ending Fund Balance (Sum lines C and D1)		23,599,243.01		19,043,742.38		13,657,532.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	568,815.00		568,815.00		568,815.00
b. Restricted	9740	0.89		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,757,381.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,273,046.38		18,474,927.38		13,088,717.38
2. Unassigned/Unappropriated	9790	(0.26)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,599,243.01		19,043,742.38		13,657,532.38

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,273,046.38		18,474,927.38		13,088,717.38
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.26)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		17,273,046.12		18,474,927.38		13,088,717.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.63%		5.20%		3.62%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		24,232.00		23,964.00		23,881.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		372,932,533.00		355,197,453.63		361,759,206.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		372,932,533.00		355,197,453.63		361,759,206.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,187,975.99		10,655,923.61		10,852,776.18
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,187,975.99		10,655,923.61		10,852,776.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	278,023,713.00	0.96%	280,680,262.00	2.10%	286,562,305.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,176,955.00	-48.75%	4,703,104.00	0.00%	4,703,104.00
4. Other Local Revenues	8600-8799	4,616,244.00	-26.24%	3,404,904.00	-4.43%	3,253,904.00
5. Other Financing Sources						
a. Transfers In	8900-8929	39,362.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(38,765,405.00)	-0.12%	(38,719,009.00)	1.18%	(39,175,044.00)
6. Total (Sum lines A1 thru A5c)		253,090,869.00	-1.19%	250,069,261.00	2.11%	255,344,269.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				114,132,905.00		117,922,205.00
b. Step & Column Adjustment				1,379,728.00		1,428,989.00
c. Cost-of-Living Adjustment				4,809,572.00		
d. Other Adjustments				(2,400,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	114,132,905.00	3.32%	117,922,205.00	1.21%	119,351,194.00
2. Classified Salaries						
a. Base Salaries				37,440,556.00		37,990,189.00
b. Step & Column Adjustment				849,633.00		862,274.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(300,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,440,556.00	1.47%	37,990,189.00	2.27%	38,852,463.00
3. Employee Benefits	3000-3999	50,356,072.00	5.06%	52,903,807.00	7.21%	56,718,262.00
4. Books and Supplies	4000-4999	17,571,297.79	-45.27%	9,616,551.00	0.00%	9,616,551.00
5. Services and Other Operating Expenditures	5000-5999	32,112,901.21	-15.14%	27,252,561.00	0.00%	27,252,561.00
6. Capital Outlay	6000-6999	1,962,372.00	-13.36%	1,700,244.00	0.00%	1,700,244.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,359,503.00	0.00%	1,359,503.00	0.00%	1,359,503.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,520,299.00)	-8.85%	(4,120,299.00)	0.00%	(4,120,299.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		260,415,308.00	-2.22%	254,624,761.00	2.40%	260,730,479.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(7,324,439.00)		(4,555,500.00)		(5,386,210.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		30,923,681.38		23,599,242.38		19,043,742.38
2. Ending Fund Balance (Sum lines C and D1)						
		23,599,242.38		19,043,742.38		13,657,532.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	568,815.00		568,815.00		568,815.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,757,381.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,273,046.38		18,474,927.38		13,088,717.38
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,599,242.38		19,043,742.38		13,657,532.38



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,273,046.38		18,474,927.38		13,088,717.38
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>17,273,046.38</b>		<b>18,474,927.38</b>		<b>13,088,717.38</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	33,861,715.00	-28.35%	24,261,715.00	0.00%	24,261,715.00
3. Other State Revenues	8300-8599	21,642,679.00	0.00%	21,642,679.00	0.00%	21,642,679.00
4. Other Local Revenues	8600-8799	10,111,445.00	57.74%	15,949,289.00	0.00%	15,949,289.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	38,765,405.00	-0.12%	38,719,009.00	1.18%	39,175,044.00
6. Total (Sum lines A1 thru A5c)		104,381,244.00	-3.65%	100,572,692.00	0.45%	101,028,727.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				29,528,399.00		30,504,408.00
b. Step & Column Adjustment				331,869.00		344,557.00
c. Cost-of-Living Adjustment				644,140.00		(322,070.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,528,399.00	3.31%	30,504,408.00	0.07%	30,526,895.00
2. Classified Salaries						
a. Base Salaries				12,571,510.00		12,860,655.00
b. Step & Column Adjustment				289,145.00		295,795.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,571,510.00	2.30%	12,860,655.00	2.30%	13,156,450.00
3. Employee Benefits	3000-3999	25,095,955.00	4.05%	26,111,880.63	4.00%	27,155,879.00
4. Books and Supplies	4000-4999	19,915,502.00	-40.92%	11,765,701.00	-2.38%	11,485,408.00
5. Services and Other Operating Expenditures	5000-5999	20,499,144.00	-46.57%	10,952,029.00	-5.72%	10,326,076.00
6. Capital Outlay	6000-6999	364,891.00	0.00%	364,891.00	0.00%	364,891.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,703,365.00	227.27%	5,574,669.00	0.00%	5,574,669.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,838,459.00	-14.09%	2,438,459.00	0.00%	2,438,459.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		112,517,225.00	-10.62%	100,572,692.63	0.45%	101,028,727.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(8,135,981.00)		(0.63)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,135,981.63		0.63		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.63		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.89				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.26)		0.00		0.00
f. Total Components of Ending Fund Balance		0.63		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see assumptions attached.						