



2023-24 Proposed Adopted Budget Report

TwinRivers
UNIFIED SCHOOL DISTRICT

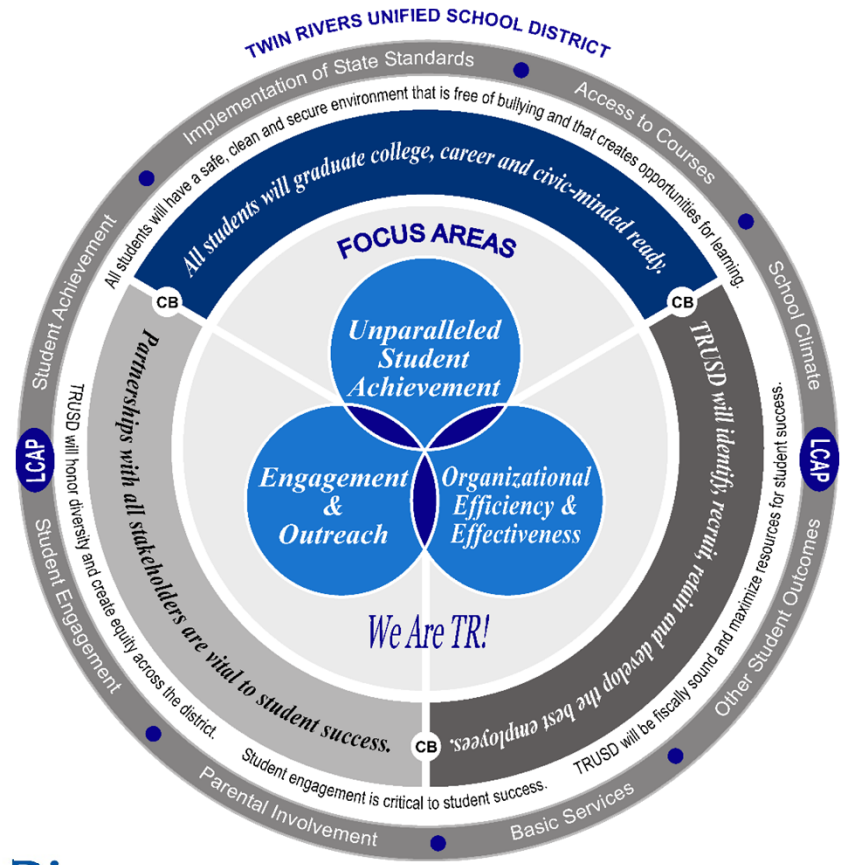
PRESENTED TO THE BOARD OF TRUSTEES – FOR PUBLIC HEARING
June 13, 2023

By Ryan DiGiulio & Kate Ingersoll
Chief Business Official & Executive Director
Fiscal Services

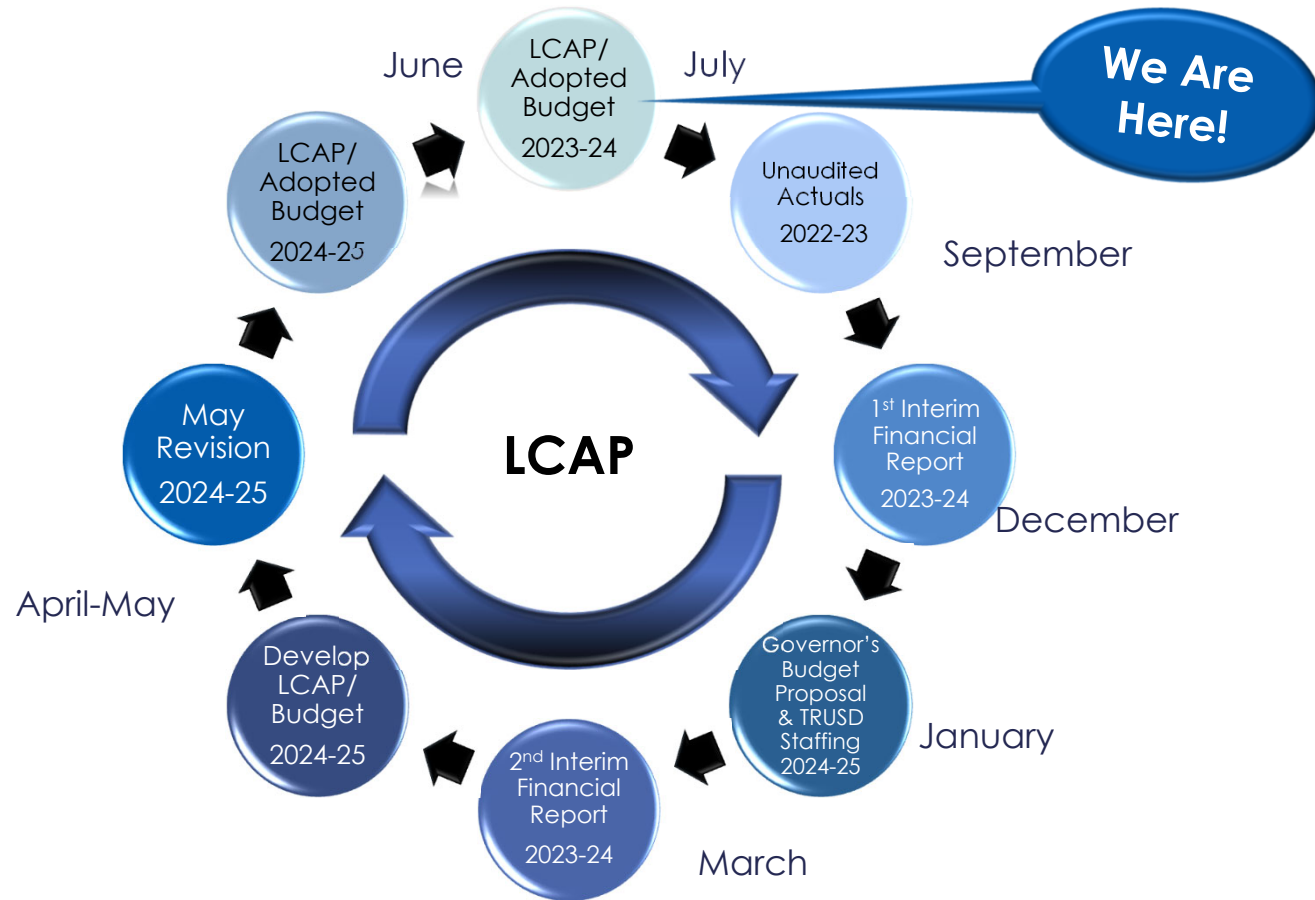
Agenda

- Strategic Framework and Roadmap to College and Career Ready
- The Budget Reporting Cycle
- Takeaways from the State Budget May Revision
- Proposed 2023-24 Adopted Budget
 - Budget Projection – Key Factors
 - SACS Budget Forms
 - 2023-24 Other Funds
 - 2023-24 General Fund
 - 2024-25 and 2025-26 General Fund Projections
- COVID Funds
- Looking Ahead

Strategic Framework and Roadmap to College and Career Ready



The Budget Reporting Cycle





Takeaways from the State Budget May Revision

State Budget and Economy



Governor Newsom, in his May Revision, highlights the volatile nature of California state revenues due to its progressive tax system



A near 20% decline in the S&P 500 has impacted high income earners, which the state relies on for over nearly half its total revenue



State revenues have softened since the Governor's Budget proposal in January that has increased the state's budget deficit from \$22.5 billion to \$31.5 billion



Postponement of personal income tax (PIT) and corporation tax returns until October means an estimated \$42 billion are not due to come until fall

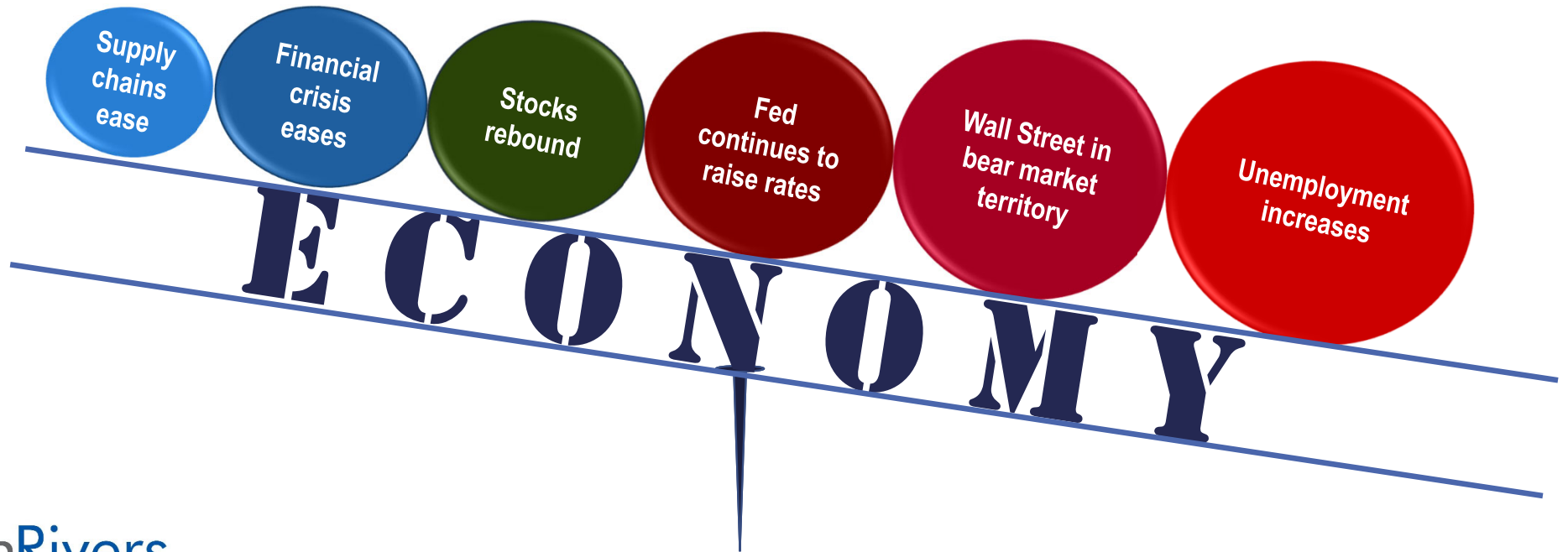


Interest rate hikes, persistent inflation, bank failures, and the debt ceiling fight in Washington D.C. all have the potential to add risk to the May Revision's projected revenue picture

- Proposition 98
 - Protecting the Local Control Funding Formula (LCFF) comes at the expense of one-time funds reduced in the current year, some of which have already hit local educational agency (LEA) coffers
- Echoing his warnings in January, the Governor's summary states "should broader economic risks materialize, deeper reductions will be necessary"
 - Still in the budgeting toolbox should revenues continue to decline: deferrals, reserve account withdrawals, and cost-of-living adjustment (COLA) deficits

Risks to the Budget

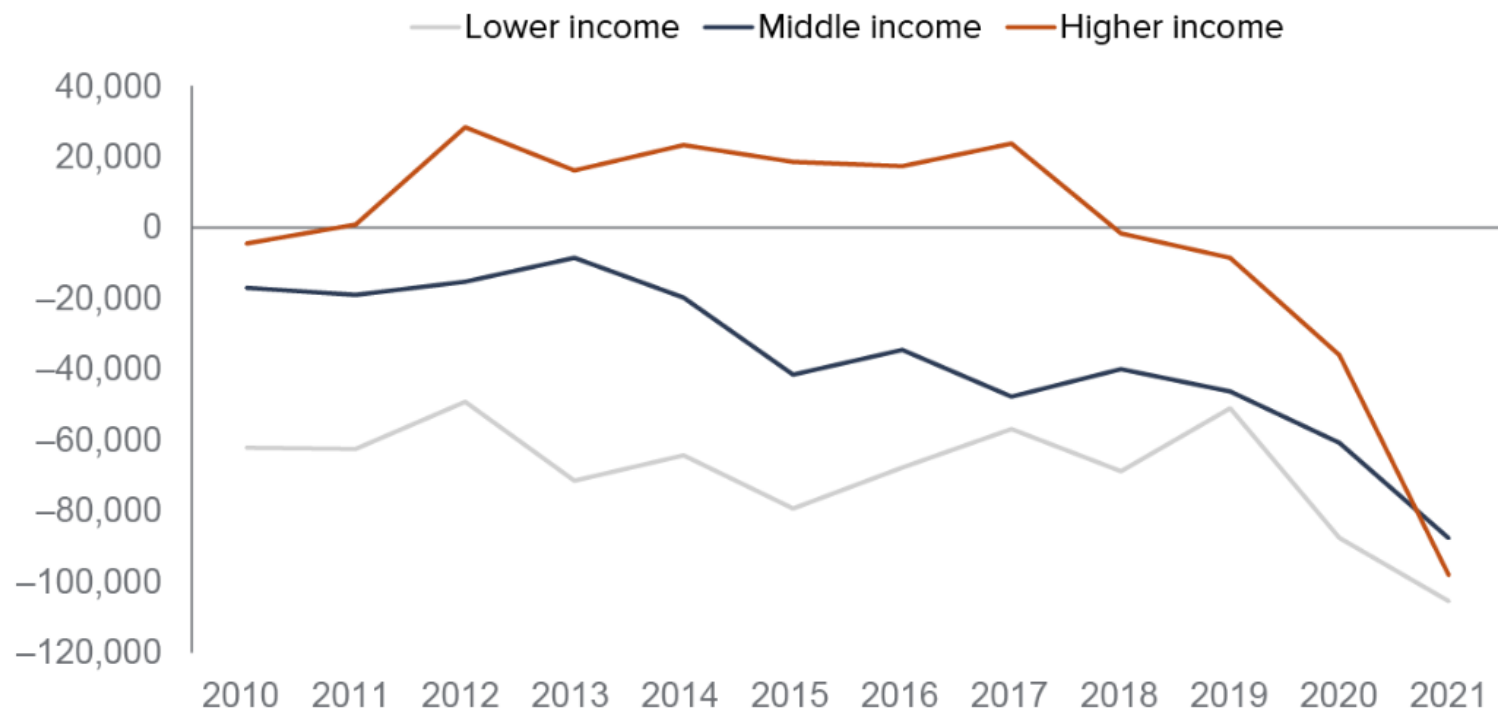
- The greatest risk to the State Budget is the uncertain future of the economy
 - The economy is balancing on the head of a pin
 - Main economic factors can respond positively or negatively



California Migration Trends—Net Migration by Income

- The Public Policy Institute of California (PPIC) issued a blog about new migration patterns that may impact the state economy and revenues if they continue

- California is losing more residents than it is gaining, at all income levels
- Since 2018, the net loss of higher-income residents has been starker than low- and middle-income Californians

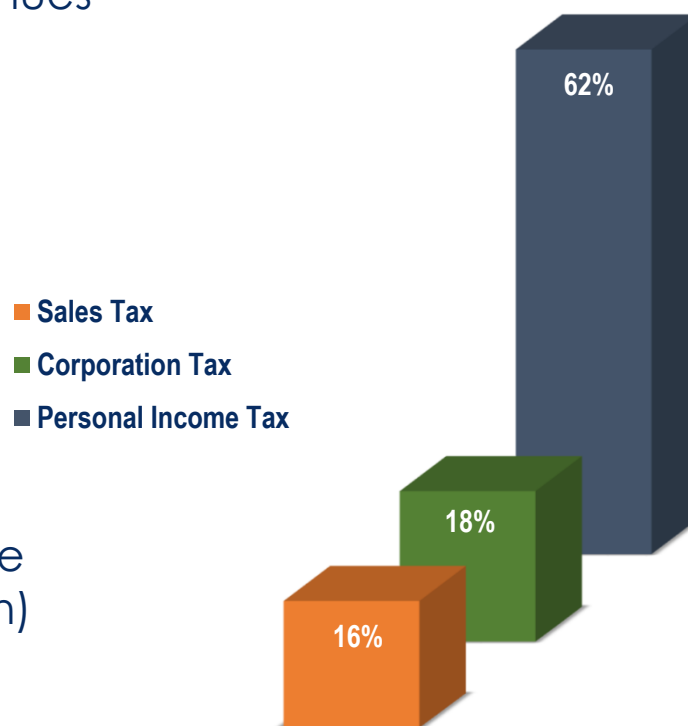


Source: PPIC, March 21, 2023

California's Progressive Tax Policy

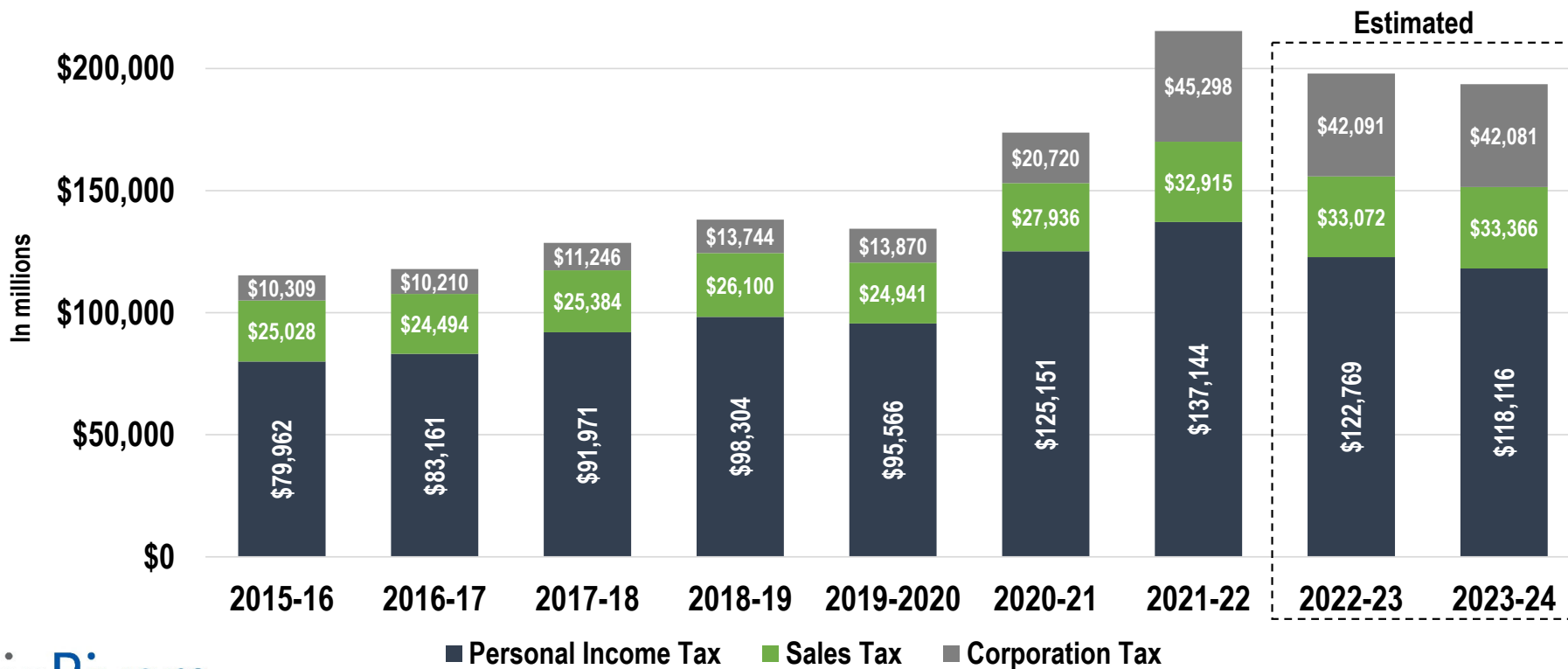
Impact on Revenues

- As a result of California's progressive income tax policy, the state's high-earning residents contribute a disproportionate share of state revenues
 - "Big Three" taxes made up 96% of all state General Fund revenues in 2022-23
 - The lion's share of those are generated by PIT collections, comprising 62% of all state revenues
 - Only 1% of Californians pay approximately 50% of the state's PIT
- Sustained net population loss among high-income earners could result in lower state (and education) revenues in the future



Big Three Taxes—Historical Trend

- While the Big Three tax revenues are lower than projected, they are still significantly higher than pre-pandemic levels—\$55 billion above 2018-19 (a 40% increase)



General Fund Budget Summary

2023-24 Governor's May Revision (In millions)

	2022-23	2023-24
Prior-Year Balance	\$55,462	\$24,119
Revenues and Transfers	\$205,129	\$209,054
Total Resources Available	\$260,591	\$233,173
Non-Proposition 98 Expenditures	\$158,357	\$145,733
Proposition 98 Expenditures	\$78,115	\$78,368
Total Expenditures	\$236,472	\$224,101
Fund Balance	\$24,119	\$9,072
Reserve for Liquidation of Encumbrances	\$5,272	\$5,272
Special Fund for Economic Uncertainties	\$18,847	\$3,800
Public School System Stabilization Account	\$9,936	\$10,684
Safety Net Reserve	\$900	\$450
Budget Stabilization Account/Rainy Day Fund	\$22,252	\$22,252

Source: Governor's 2023-24 May Revision

2023-24 K-12 Overview

8.22%

Statutory COLA
\$3.4 billion

\$4.0
billion

LCFF Funding
Total 2023-24
increase

\$300
million

Equity Multiplier
Intended to augment resources to support
highest-needs schools

\$667
million

Categorical Programs
COLA also applied to other educational programs
funded outside of the LCFF, such as SPED, Child
Nutrition, State Preschool, etc.

One-Time
\$2.8
billion

The May Revision is
relying on \$2.8 billion in
one-time Proposition 98
General Fund to
support the costs of
the LCFF in 2023-24

Governor's Budget vs. May Revision

Item	Governor's Budget	May Revision
LCFF Funding Increase	\$5.04 billion¹	\$4.04 billion²
Proposition 98 Minimum Guarantee		
2021-22	\$110.4 billion	\$110.6 billion
2022-23	\$107.0 billion	\$106.8 billion
2023-24	\$108.8 billion	\$106.8 billion
2023-24 Statutory COLA	8.13%	8.22%
Arts, Music, and Instructional Materials Discretionary Block Grant Reduction	-\$1.2 billion	-\$1.8 billion
Learning Recovery Emergency Block Grant Reduction	No Reduction	-\$2.5 billion

¹Reflects an LCFF increase of \$4.2 billion for the 8.13% COLA and \$855 million to support TK expansion

²Reflects an LCFF increase of \$3.6 billion for the 8.22% COLA and \$460 million to support TK expansion

2023-24 LCFF Funding Factors

Grade Span	TK	K-3	4-6	7-8	9-12
2022-23 Base Grant per ADA	\$9,166	\$9,166	\$9,304	\$9,580	\$11,102
8.22% COLA	\$753	\$753	\$765	\$787	\$913
2023-24 Base Grant per ADA	\$9,919	\$9,919	\$10,069	\$10,367	\$12,015
GSA	\$1,032	\$1,032	-	-	\$312
TK Add-on (inclusive of COLA)	\$3,044	-	-	-	-
2023-24 Adjusted Base Grant per ADA	\$13,995	\$10,951	\$10,069	\$10,367	\$12,327
20% Supplemental Grant per ADA ¹	-	\$2,190	\$2,014	\$2,073	\$2,465
65% Concentration Grant per ADA ²	-	\$7,118	\$6,545	\$6,739	\$8,013

¹Maximum amount per ADA – to arrive at LEA's grant amount multiply adjusted base grant per ADA by 20% and UPP

²Maximum amount per ADA – to arrive at LEA's grant amount multiply adjusted base grant per ADA by 65% and UPP above 55%

Attendance Relief Policies

Increased 2021-22 funded ADA due to the ADA Loss Mitigation policy was included in the 2022-23 LCFF funding calculations for school districts and in the Charter School Declining Enrollment Relief calculation

696 school districts' entitlements were calculated based on the three prior-years' average ADA¹

118 school districts' entitlements were calculated based on prior-year ADA¹

83 school districts' entitlements were calculated based on current-year ADA¹

614 charter schools received a Charter School Declining Enrollment Relief allocation

¹Based on P-1 data reported by the CDE; number of school districts excludes necessary small school districts

Statewide Attendance Rates

- Declining enrollment has been the topic du jour, but the rate at which students attend school is becoming the star of the show
- Attendance rates in 2022-23 have rebounded only marginally and are nowhere near pre-pandemic attendance levels
 - Percentages below represent reported ADA divided by enrollment using Census Day counts

Fiscal Year	First Principal Apportionment (P-1)	Second Principal Apportionment (P-2)
2018-19	96.25%	95.14%
2019-20	95.89%	95.38%
2020-21	Data not collected	Data not collected
2021-22	91.25%	90.49%
2022-23	91.92%	To be determined

Arts, Music, and Instructional Materials Discretionary Block Grant

- The Governor's Budget proposed a \$1.2 billion reduction in the \$3.5 billion one-time funding provided in the 2022-23 Enacted Budget package
- The May Revision proposal would increase the reduction to \$1.78 billion—sweeping the remaining unallocated portion of the grant



Allocation

Funds were allocated per ADA based on 2021-22 P-2



Distribution

50% of the original \$3.5 billion allocation was distributed in December 2022



Spending Deadline

Funds must be spent by June 30, 2026

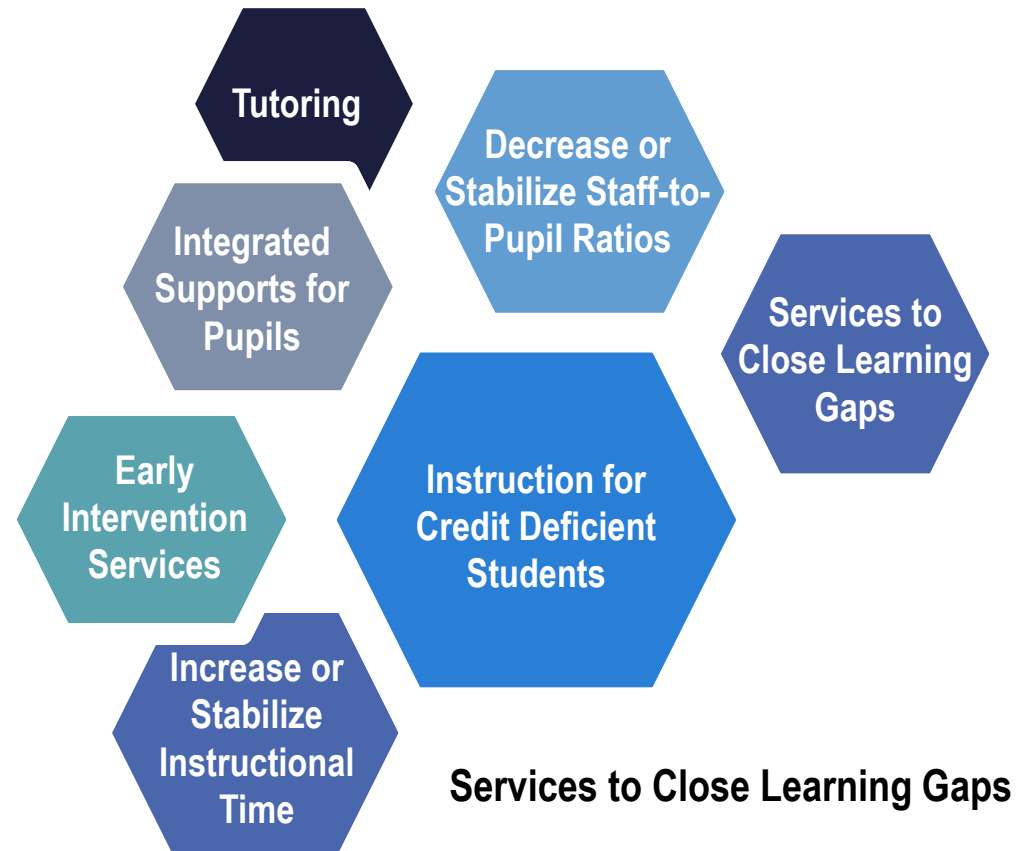


Plan

Local plans must be discussed and approved during a regularly scheduled board meeting

Learning Recovery Emergency Block Grant— Proposed Funding Reduction

- The May Revision proposes to reduce this funding by \$2.5 billion from \$7.9 billion to \$5.4 billion, a decrease of 32%
- One-time investment intended to fund initiatives that support academic learning recovery, and social and emotional well-being
- The CDE has allocated the 2022-23 Enacted Budget appropriation fully
- The CDE may reduce future principal apportionments to accommodate this reduction



Investments in Special Education

- The May Revision proposes a COLA for AB 602—Special Education funding
 - Includes COLA applied to relevant special education add-ons
 - Program Specialists/Regionalized Services (PS/RS), based on 2019-20 special education local plan areas (SELPAs) Funded ADA
 - Low Incidence (LI), based on eligible pupil count
 - Out-of-Home Care

	Current Law	Governor's Budget	May Revision
AB 602 Base Rate	\$820 per ADA	\$866.67 per ADA	\$887.40 per ADA
COLA for Add-Ons <small>¹Estimate for LI due to pupil count</small>	PS/RS—\$18.28 LI—\$3,407.51	PS/RS—\$19.76 LI—\$3,684.54	PS/RS—\$19.78 LI—\$3,678.60

Expanded Learning Opportunities Program

Governor maintains the funding level but proposes an extension of carryover of 2021-22 allocation

Per Pupil Rate:

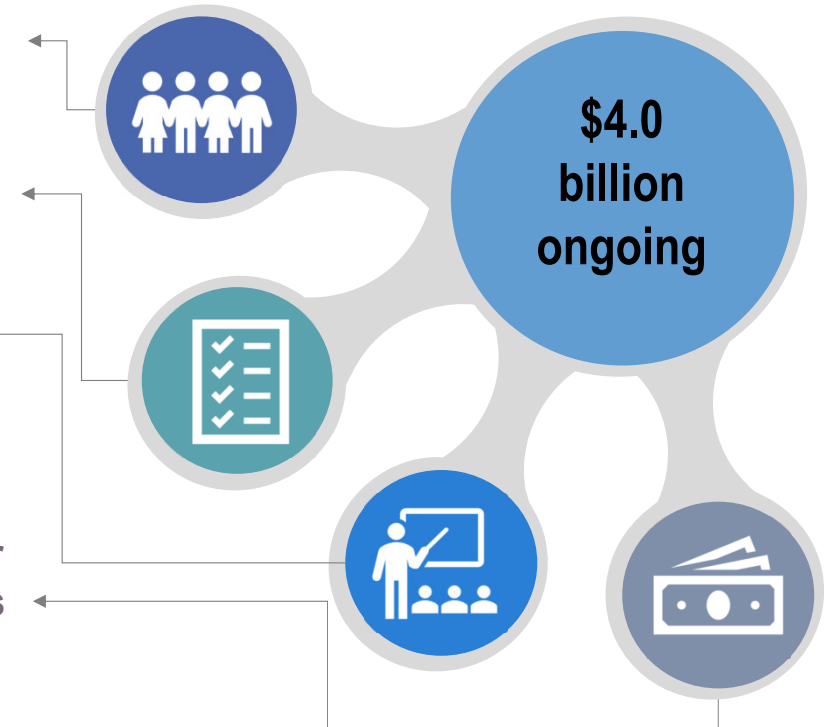
- UPP \geq 75%: \$2,750, set in statute
- UPP < 75%: \$2,052 in 2022-23, but this amount will fluctuate each year

Full implementation in 2023-24—first year program is subject to audit

In 2023-24, requirement to offer and provide access to all students or all unduplicated students in grades TK-6, depending on UPP

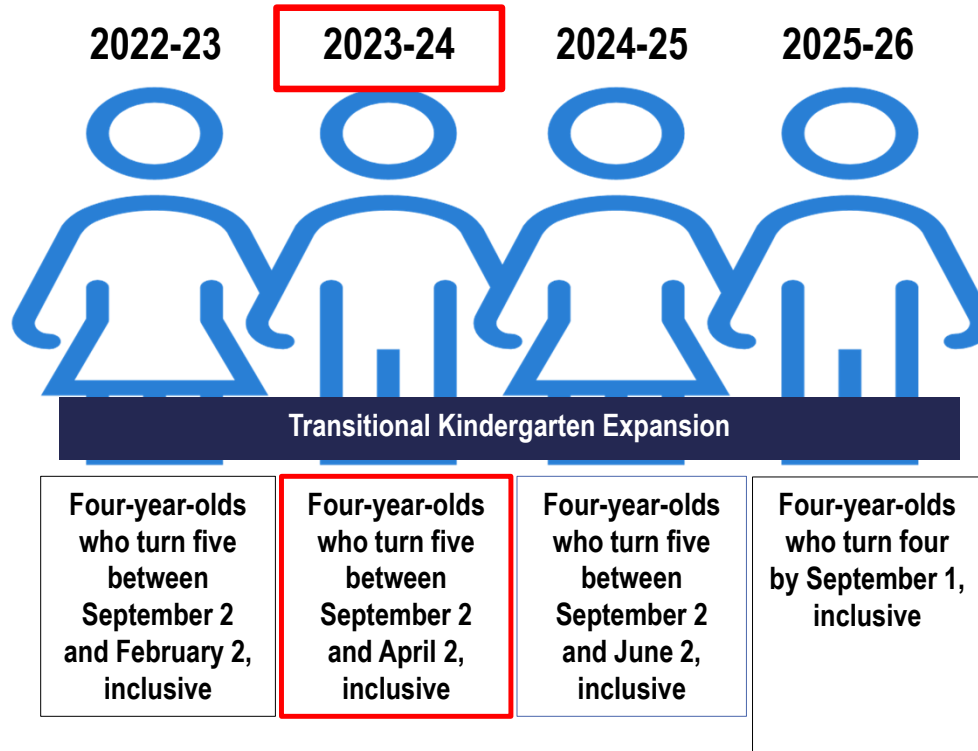
Carryover:

- Currently, 2021-22 funds must be expended by June 30, 2023
- The May Revision proposes to extend the 2021-22 deadline by one year and authorizes LEAs to also encumber 2021-22 and 2022-23 allocations through June 30, 2024
- Per CDE FAQs, subsequent funds do not have expiration and may be carried over



Universal Transitional Kindergarten Implementation

- 2022-23 Enacted Budget included first investment to expand eligibility for TK
- The Governor continues to prioritize implementation of universal transitional kindergarten (UTK)
- The May Revision updates the figure to implement the second year of UTK to \$597 million ongoing General Fund, based on revised enrollment projections



- But current law requires a per site maximum average of 12 students per adult
- Statute includes a provision for a 10:1 ratio starting in 2023-24, but this is subject to funding specifically for this purpose, and the May Revision does not include funding to further reduce the ratio

What's Next at the State Level?



The Governor, Senate, and Assembly will need to agree on how to balance the budget



New revenues—the Senate included new revenues in its detailed budget plan, but the Governor quickly voiced opposition



Deferrals—no one has discussed deferrals thus far, but it could be a viable alternative to cuts



Reserve—all three parties have resisted tapping into the Proposition 98 Rainy Day Fund



Cuts—if cuts remain a strategy for balancing the budget, which programs are shielded?



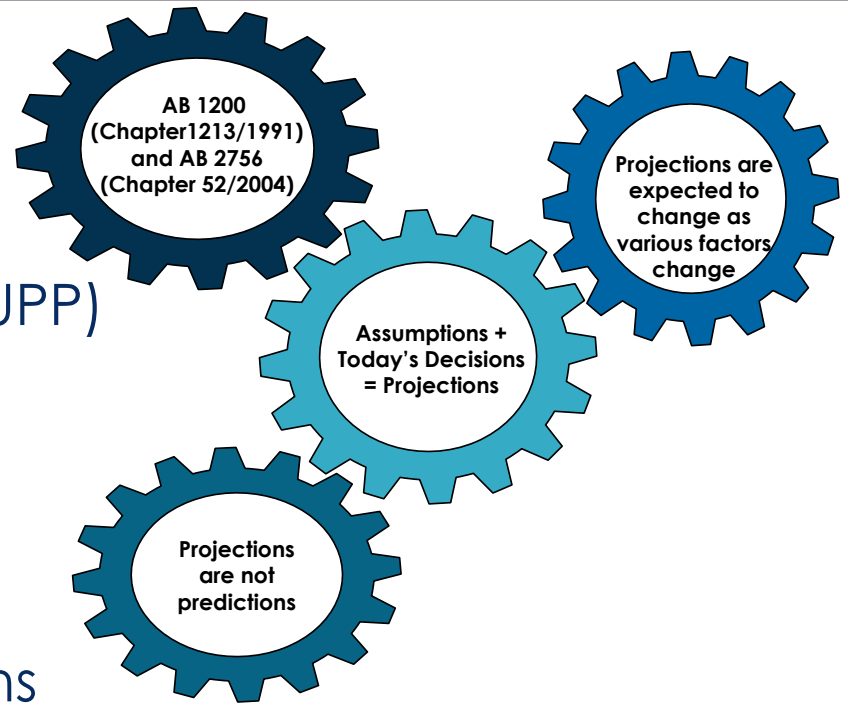
TwinRivers
UNIFIED SCHOOL DISTRICT

Proposed
2023-24
Adopted Budget

Budget Projections

- Key Factors

- Enrollment
- Attendance
- Unduplicated Pupil Percentage (UPP)
- LCFF Increase/Decrease
- Position Control/Hiring
- STRS/PERS increases
- Special Education Increases
- Collective Bargaining/Negotiations
- Don't use one-time dollars to justify paying for ongoing expenditures



SACS Budget Forms

- Budget Certification - **Positive**
- Executive Summary and Internal Budget Documents for all Funds
- Adopted Budget Reports for all Funds
- Cash Flow Projection
- Average Daily Attendance
- Multi-Year Projections – General Fund
- Summary of Interfund Activities
- Criteria and Standards

Other Funds

- Student Activity Special Revenue Fund
- Adult Education Fund
- Child Development Fund
- Cafeteria Fund
- Special Reserve Fund for Post-employment Benefits
- Deferred Maintenance Fund
- Building Fund
- Capital Facilities Fund – Developer Fees
- County School Facilities Fund
- Special Reserve Capital Outlay Fund

2023-24 General Fund

Beginning Fund Balance	\$	140,531,336
Revenues	\$	522,015,909
Expenditures	\$	528,249,814
Net Increase/(Decrease) Fund Balance	\$	(6,233,905)
Ending Fund Balance	\$	134,297,431
<i>Components of Ending Fund Balance:</i>		
Nonspendable	\$	1,769,400
Restricted	\$	59,739,258
Committed	\$	20,660,502
Assigned	\$	4,613,411
Unassigned - Economic Uncertainties	\$	47,514,860
Unassigned	\$	-

8.99%

NOTE: Meets Board Policy intent for Economic Uncertainties

No structural deficit; using carryover funds and one-time facility projects

2023-24 Ending Fund Balances

Committed

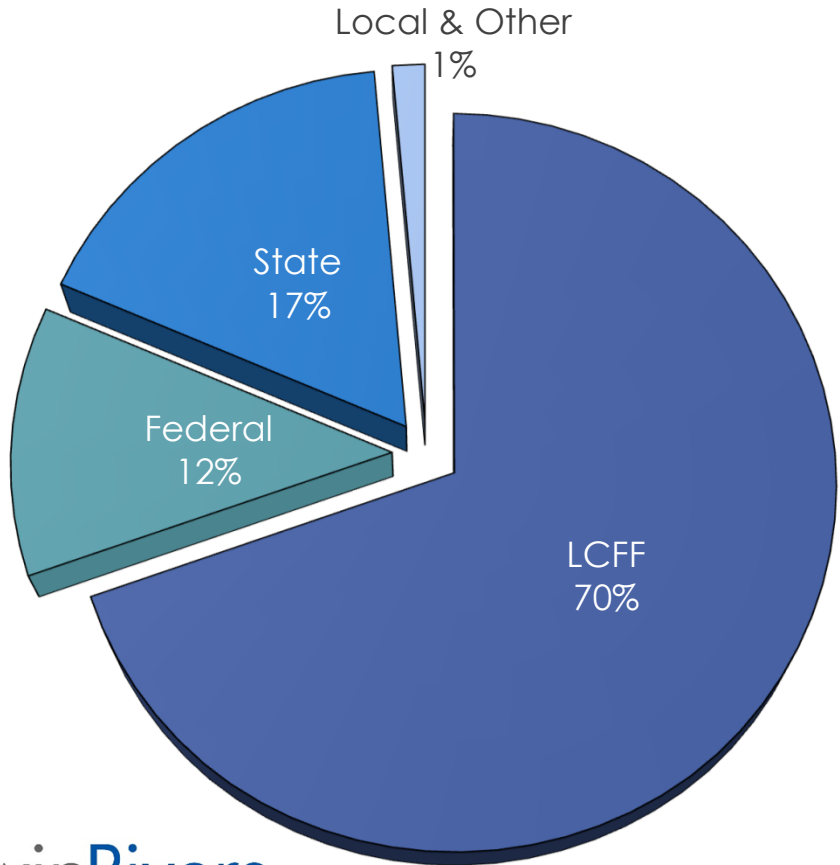
Board Resolution for Technology	\$ 4,000,000
Board Resolution for HVAC	\$ 10,000,000
Board Resolution for Employee Recruitment	\$ 6,660,502
Total Committed Balance	\$ 20,660,502

2023-24 Ending Fund Balances

Restricted

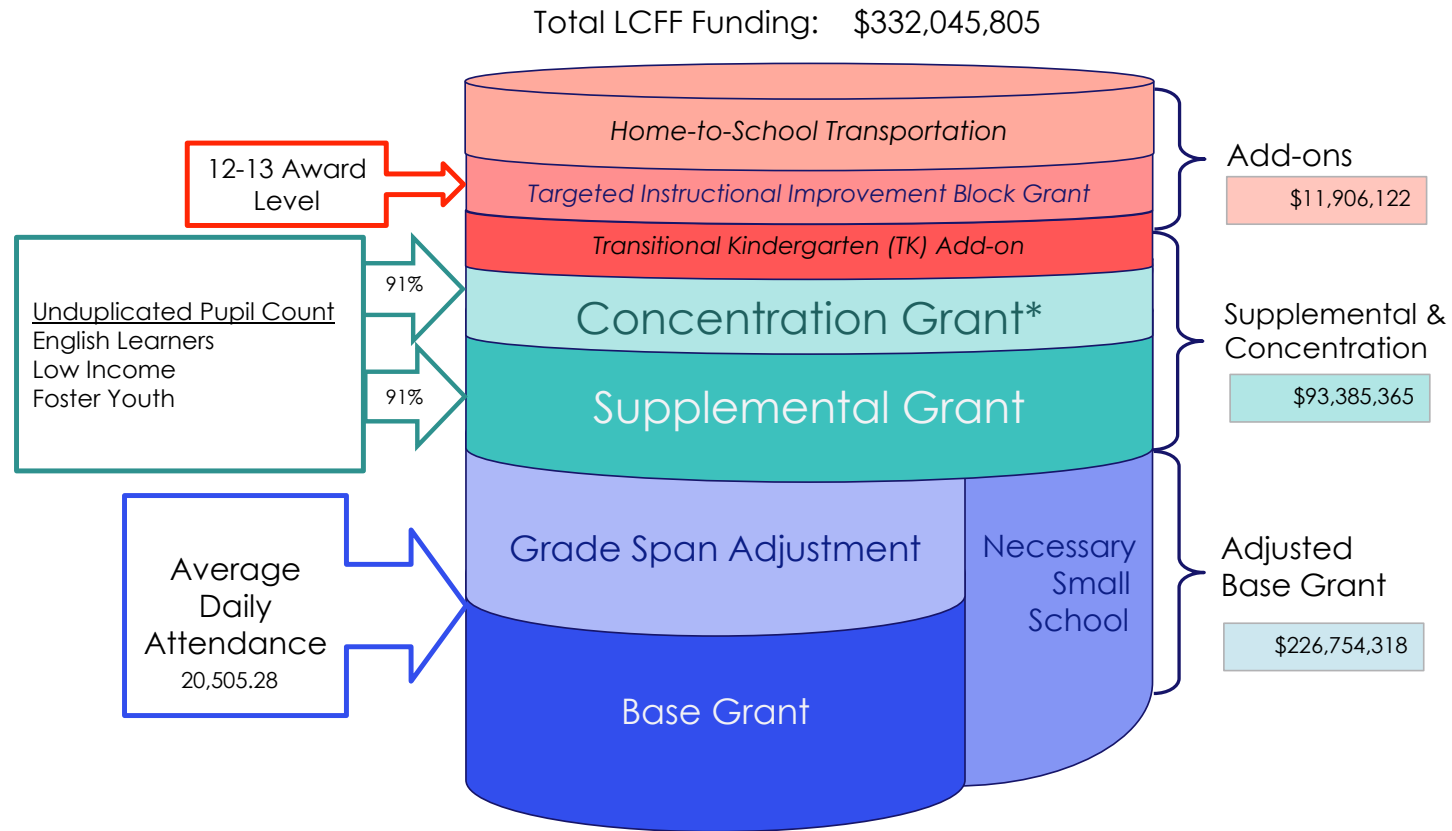
Learning Recovery Emergency Block Grant	\$ 21,445,551
Expanded Learning Opportunities Program	\$ 12,925,361
Lottery: Instructional Materials	\$ 12,722,722
Arts, Music, Instructional Materials Discretionary Block Grant	\$ 4,979,388
Educator Effectiveness, FY 2021-22	\$ 2,302,952
Special Education	\$ 1,159,756
Special Education Early Intervention Preschool Grant	\$ 1,133,661
Literacy Coaches and Reading Specialists Grant Program	\$ 1,036,084
A-G Access/Success Grant	\$ 951,490
A-G Learning Loss Mitigation Grant	\$ 421,083
Special Ed. Learning Recovery Support	\$ 150,000
CA Community Schools Partnership Act - Planning Grant	\$ 142,220
Special Ed. Dispute Prevention and Dispute Resolution	\$ 108,680
Other Restricted Local	\$ 102,942
Mental Health - Related Services	\$ 93,232
Classified School Employees Professional Development Block Grant	\$ 64,135
Total Restricted Balance	\$ 59,739,258

2023-24 General Fund Revenues



LCFF	\$ 363,228,765
State Aid	\$ 233,922,065
Property Tax	\$ 38,739,214
Education Protection Account	\$ 88,967,486
Property Tax Transfer - Spec. Ed.	\$ 1,600,000
Federal	\$ 61,555,023
State	\$ 89,534,328
Local & Other	\$ 7,377,293

2023-24 Components of LCFF (not including Charters)



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

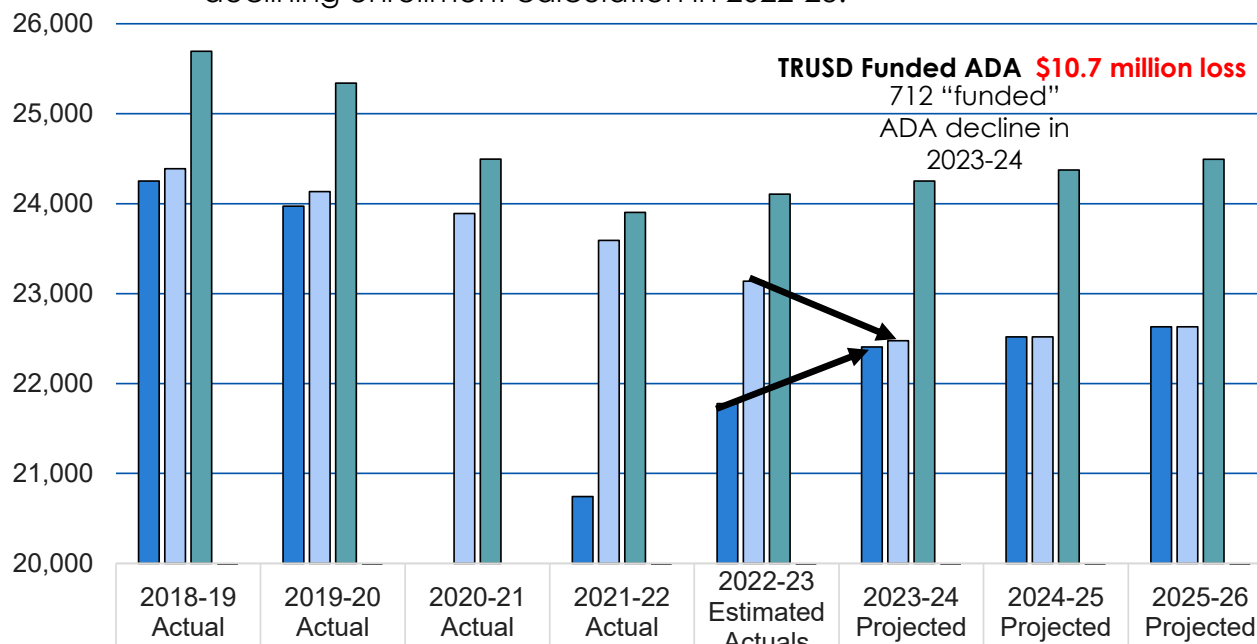
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2023-24 LCFF Revenue

	Twin Rivers Estimated 2023-24	Creative Connections Estimated 2023-24	Smythe Academy Estimated 2023-24	Westside Prep Charter Estimated 2023-24	Total
2023-24 Estimated LCFF Entitlement	\$332,045,805	\$9,287,873	\$ 14,946,196	\$5,348,891	\$361,628,765
Base Funding	\$238,660,440	\$7,159,166	\$ 10,571,945	\$4,143,600	\$260,535,151
Supplemental/Concentration	\$ 93,385,365	\$2,128,707	\$ 4,374,251	\$1,205,291	\$101,093,614
Estimated Unduplicated Pupil % (3 year rolling average) (EL, low income and/or foster youth)	90.51%	77.04%	92.67%	76.28%	

LCFF “Funded” ADA vs P-2 ADA (Includes Charters)


Actual ADA for 2023-24 is projected to increase but “funded” ADA decreases due to the use of the declining enrollment calculation in 2022-23.




	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Estimated Actuals	2023-24 Projected	2024-25 Projected	2025-26 Projected
■ P-2 ADA (Not Including SCOE)	24,252	23,973	N/A	20,742	21,777	22,407	22,519	22,631
□ LCFF ADA (Not Including SCOE)	24,387	24,135	23,891	23,593	23,139	22,476	22,519	22,631
■ Enrollment (CalPADS date)	25,694	25,339	24,494	23,904	24,106	24,253	24,373	24,493
Attendance Yield	94.4%	94.6%	N/A	86.8%	90.3%	92.4%	92.4%	92.4%

Effects of Attendance on LCFF Revenue

	<u>2023-24 Budget</u>	<u>2023-24 Potential Budget</u>
2023-24 Projected Enrollment	24,253	24,253
Attendance Yield	X 92.5 % (Current Projected)	X 94.39% (2018-19)
ADA	22,434	22,892
Average LCFF per ADA	X \$15,612	X \$15,612
	\$350,239,608	\$357,389,904



\$7,150,296 Loss of Revenue 

Due to Attendance Decrease

2023-24 General Fund Expenditures



Certificated Salaries
32%

Classified Salaries
12%

Employee Benefits
20%

Books and Supplies
6%

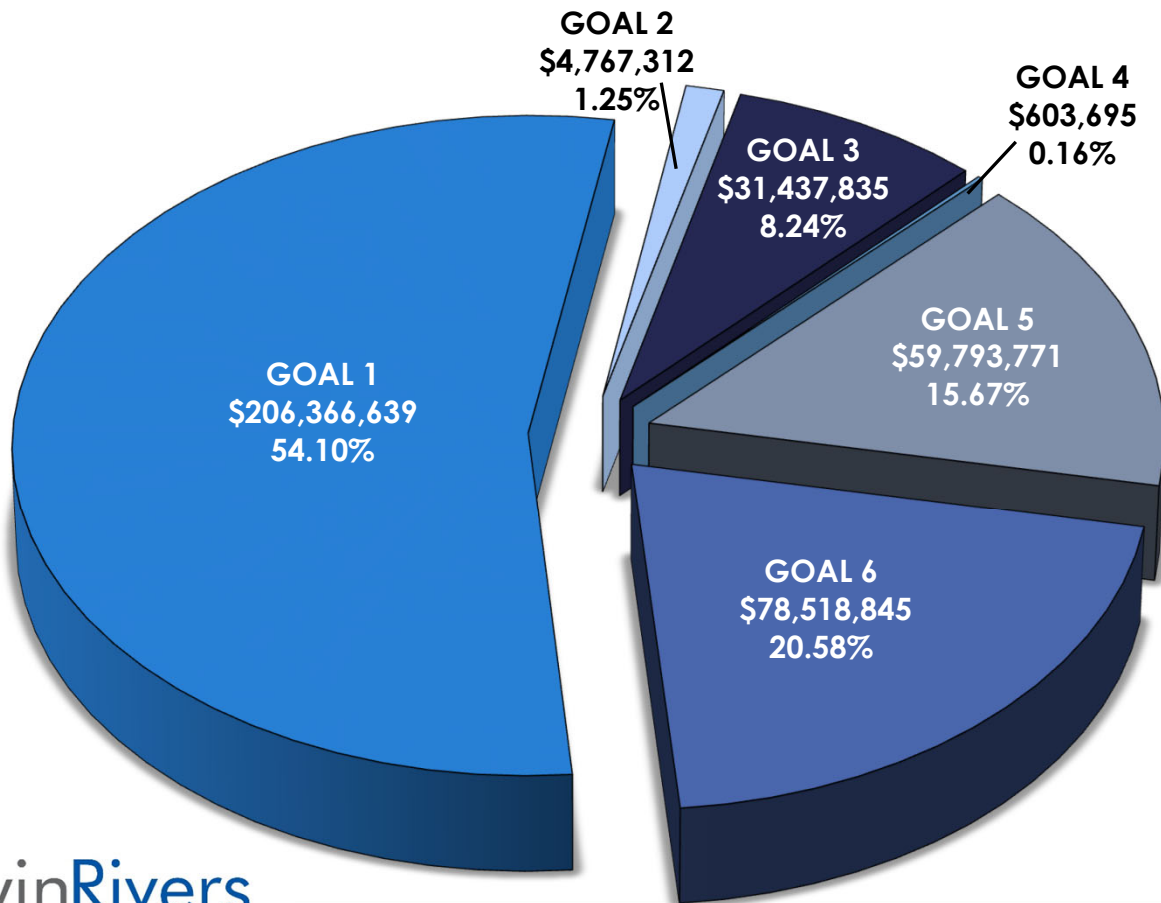
Services & Other Operating
16%

Capital Outlay & Other
3%

Interfund Transfers Out
10%

Certificated	\$171,235,877
Classified	65,646,453
Employee Benefits	104,371,202
Books & Supplies	30,925,566
Services & Other Operating	84,733,804
Capital & Other	17,561,912
Interfund Transfers Out	53,775,000

TRUSD LCAP Expenditures by Goal



Goal 1
Increase Academic Achievement
& Decrease Disproportionalities

Goal 2
Ensure All Students Graduate
College & Career Ready

Goal 3
Improve Culture and Climate
through increased Student Engagement

Goal 4
Increase Parent Engagement

Goal 5
Provide Facilities that are Clean, Safe
and Conducive to Student Learning

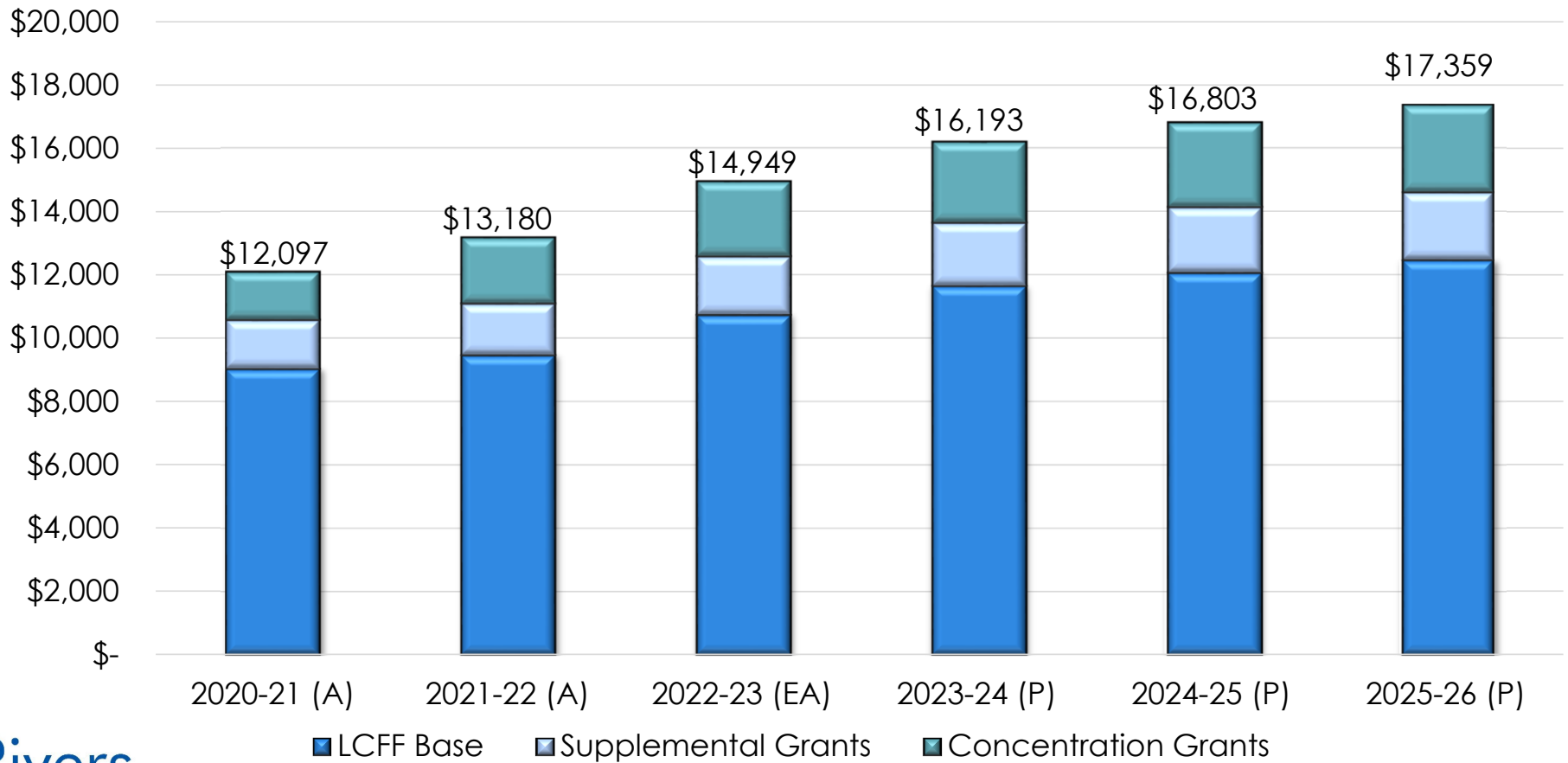
Goal 6
Increase Academic Achievement
for Students with Disabilities

Estimated Actuals 2022-23 vs. Proposed Budget 2023-24

Expenditure Changes - Unrestricted

	Increase/(Decrease) (In Millions)
Certificated Salaries Step & column and 5% salary increase	\$7.6
Classified Salaries Step & column and 5% salary increase	\$4.9
Employee Benefits Increases with salary increases and 1.63% PERS increase	\$3.4
Books and Supplies Increase in equipment (computers)	\$1.5
Services and Other Operating Increase in utilities and insurance premiums	\$1.1
Capital Outlay & Other \$7 million less for indirect cost (3.64% rate decrease)	\$6.1
Transfers Out Change in State accounting method for LCFF transfer to Deferred Maintenance	\$1.6
TOTAL	\$26.2

Projected LCFF Funding Per ADA



Multi-Year Projection (MYP) Assumptions

	2022-23	2023-24	2024-25	2025-26
Average Daily Attendance (ADA) - Funded (including charters)	23,139	22,476	22,519	22,631
Funded LCFF ADA	3-PY Avg.	3-PY Avg.	Current	Current
Statutory COLA & Augmentation	6.56%	8.22%	3.94%	3.29%
Step and Column - Certificated	1.4%	1.2%	1.2%	1.2%
Step - Classified	2.2%	2.2%	2.2%	2.2%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	27.00%	27.70%	28.30%
Lottery Revenue – Unrestricted per ADA	\$170	\$170	\$170	\$170
Lottery Revenue – Restricted per ADA	\$67	\$67	\$67	\$67
California Consumer Price Index (CPI)	5.71%	3.54%	3.02%	2.64%

Additional MYP Assumptions and Details

2024-25

- LCFF
 - “Funded” ADA increase of 43
 - No change to Charter ADA
- Special Education revenue increase
- Salaries/Benefits
 - 3% salary increase
 - 10 additional teachers
 - 5 additional TK paraeducators
 - Additional Principal and Counselor for new school
 - Additional office, health, library and custodial staff for new school
- PARS early retirement payment removed
- One-time revenues and expenditures removed
- One-time expenditure carryovers removed

2025-26

- LCFF
 - “Funded” and actual ADA increase of 112
 - No change to Charter ADA
- Salaries/Benefits
 - No salary increase
 - 10 additional teachers
 - 5 additional TK paraeducators
- One-time expenditure carryovers removed

General Fund Multi-Year Projections (MYP)

(In Millions)	Estimated Actuals 2022-23	Proposed Budget 2023-24	Projection 2024-25	Projection 2025-26
Beginning Fund Balance - July 1	\$107.2	\$140.5	\$134.3	\$115.3
Revenues	\$595.0	\$522.0	\$504.7	\$519.0
Expenditures (Including Transfers)	\$(561.7)	\$(528.2)	\$(523.7)	\$(530.7)
Surplus/(Deficit Spending)	\$33.3	\$(6.2)	\$(19.0)	\$(11.7)
Ending Fund Balance	\$140.5	\$134.3	\$115.3	\$103.6
Components of Ending Fund Balance				
Nonspendable	\$1.8	\$1.8	\$1.8	\$1.8
Restricted	\$69.9	\$59.7	\$47.3	\$34.8
Committed	\$20.7	\$20.7	\$14.0	\$14.0
Assigned	\$4.6	\$4.6	\$ -	\$ -
Unassigned – Economic Uncertainties*	\$43.5	\$47.5	\$52.2	\$53.0

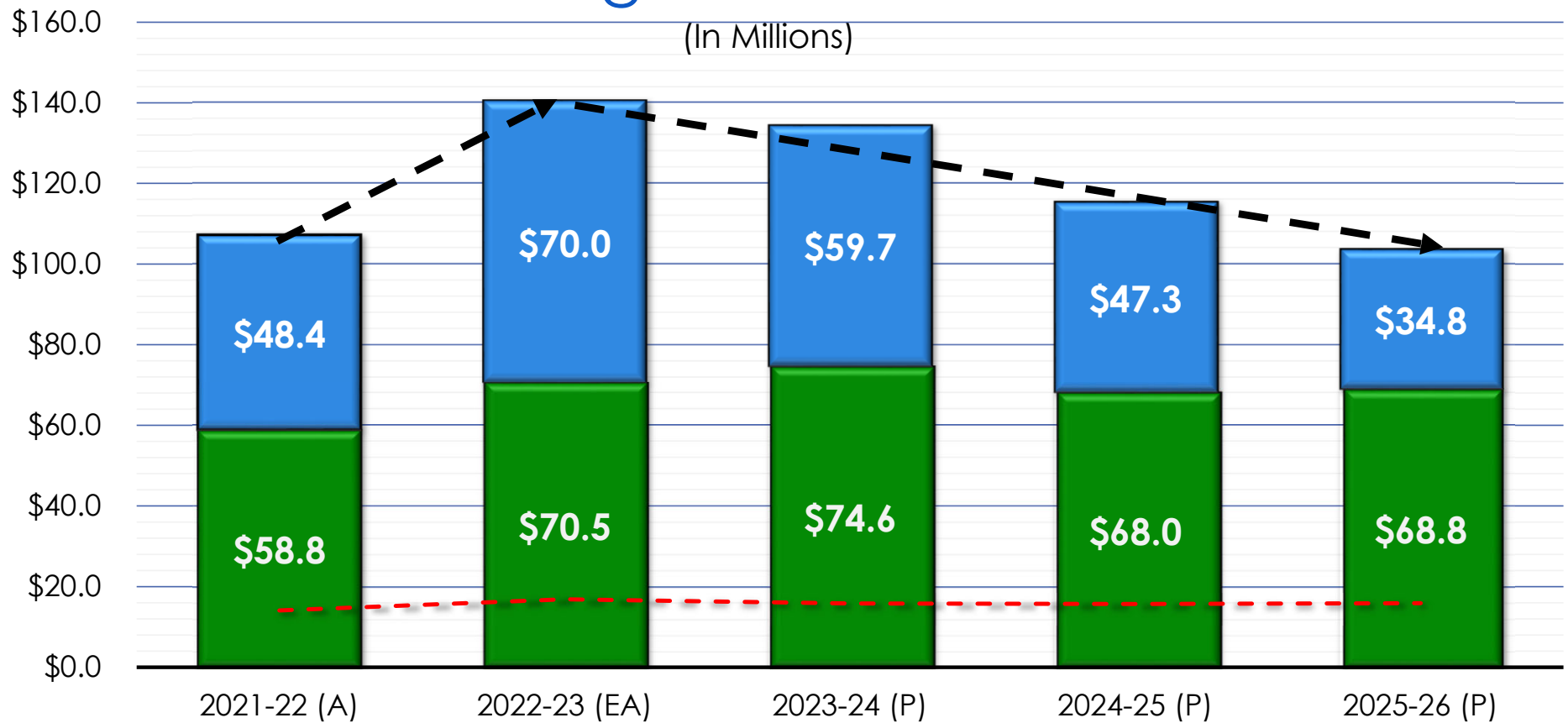
*Meets Board Policy Intent for Economic Uncertainties **7.74%** **8.99%** **9.97%** **9.99%**

NOTE: No structural deficit; using carryover funds and one-time facility projects



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General Fund Multi-Year Projections (MYP) Ending Fund Balance



COVID Funds

- No COVID funds are available after 09/30/2024
- One-time discretionary block grant funds are available through 06/30/2026
- One-time Learning Emergency Block Grant funds are available through 06/30/2028
- The \$13.5 million of positions paid by COVID and block grant funds (providing a surplus to unrestricted funds) can continue until the discretionary block grant funds end 06/30/2026

COVID Funds

Funding Source	Allocation	Deadline for Use	As of May 31, 2023		
			Spent	Encumbered	Remaining
LLM - CRF	\$ 28,635,940	5/31/2021	\$ 28,635,940	\$ -	\$ -
LLM - Prop 98	\$ 2,436,763	6/30/2021	\$ 2,436,763	\$ -	\$ -
LLM - GEER	\$ 1,822,104	9/30/2022	\$ 1,822,104	\$ -	\$ -
CARES - ESSER	\$ 12,459,391	9/30/2022	\$ 12,459,391	\$ -	\$ -
CRRSA - ESSER II	\$ 54,275,987	9/30/2023	\$ 53,587,908	\$ 628,246	\$ 59,833
IPI Grant	\$ 10,980,373	9/30/2024	\$ 10,980,373	\$ -	\$ -
ELO Grant	\$ 18,523,845	9/30/2024	\$ 12,685,775	\$ 5,838,070	\$ -
ELO Grant - Paraprofessionals	\$ 1,986,317	9/30/2024	\$ 1,986,317	\$ -	\$ -
ARP - ESSER III	\$ 97,607,378	9/30/2024	\$ 62,800,391	\$ 11,472,115	\$ 23,334,872
ARP - ESSER III Learning Loss	\$ 24,401,845	9/30/2024	\$ 8,773,814	\$ 2,165,663	\$ 13,462,368
SB 117	\$ 418,174	no end date	\$ 4,894	\$ -	\$ 413,280

Looking Ahead

- District is strong financially going into next year and in multi-year
 - On-going structural surplus
 - BUT...economic winds are changing
 - So the district will prepare and plan proactively
 - Still need to recover attendance from pre-pandemic
- June 20th: Adoption of Proposed 2023-24 Budget
- August: TRUSD 45 Day Budget Revision if the State Adopted budget is materially different
- September: 2022-23 Unaudited Actuals and 2023-24 Budget Update
 - Will have State Budget Act and revised revenue projections
- December: First Interim will be presented to the Board
 - Actual Carryover and restricted ending fund balance amounts from 2022-23 will be included



TwinRivers
UNIFIED SCHOOL DISTRICT

Thank You!
Questions?

Appendix: Acronyms

- (A) – Actual
- AB – Assembly Bill
- ADA – Average Daily Attendance
- ARP – American Rescue Plan
- CB – Core Belief
- CA – California
- CARES – Coronavirus Aid, Relief, and Economic Security Act
- CDE – California Department of Education
- COLA – Cost-of-Living Adjustment
- COVID – Coronavirus Disease
- CPI – Consumer Price Index
- CRF – Coronavirus Relief Fund
- CRRSA – Coronavirus Response and Relief Supplemental Appropriation
- EA – Estimated Actuals
- EL – English Learner
- ELA – English Language Arts
- ELO – Expanded Learning Opportunities
- ESSER – Elementary and Secondary School Emergency Relief
- FAQ – Frequently Asked Questions
- GEER – Governor’s Emergency Education Relief
- GSA – Grade-span Adjustment
- IPI – In-Person Instruction
- LCAP – Local Control and Accountability Plan
- LCFF – Local Control Funding Formula
- LEA – Local Educational Agency
- LI – Low Incidence
- LLM – Learning Loss Mitigation

Appendix: Acronyms

- MTSS – Multi-Tiered System of Supports
- MYP – Multi-year Projection
- N/A – Not Applicable
- (P) – Projected
- P-1 – First Principal Apportionment
- P-2 – Second Principal Apportionment
- PARS – Public Agency Retirement Services
- PBIS – Positive Behavioral Interventions and Supports
- PERS – Public Employees Retirement System
- PIT – Personal Income Tax
- PPIC – Public Policy Institute of California
- PS/RS – Program Specialists and Regionalized Services
- PY – Prior Year
- REU – Reserve for Economic Uncertainties
- S/C – Supplemental/Concentration
- SACS – Standardized Account Code Structure
- SB – Senate Bill
- SBAC – Smarter Balanced Assessment Consortium
- SELPA – Special Education Local Plan Area
- SPED – Special Education
- STRS – State Teachers Retirement System
- TK – Transitional Kindergarten
- TR – Twin Rivers
- TRUSD – Twin Rivers Unified School District
- UPP – Unduplicated Pupil Percentage
- UTK – Universal Transitional Kindergarten