



2024-25 ADOPTED BUDGET

Adopted June 25, 2024



Fiscal Services

5115 Dudley Blvd. | McClellan, CA 95652 | Sacramento County

www.TRUSD.net

Our Mission:

To Inspire Each Student to Extraordinary Achievement Every Day



**2024 – 25 ADOPTED BUDGET
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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

SUPERINTENDENT'S MESSAGE

Public education budgets are complex frameworks. These reports are required to confirm that our budget management is legally compliant with the Sacramento County Office of Education and must adhere to state and federal regulations while striving to meet the diverse needs of our students and support our dedicated employees.

Navigating the intricacies of public education funding requires a meticulous balance of compliance with state and federal mandates. Our budget not only satisfies these legal requirements but also aligns with our district's core beliefs and strategic framework. The District's budget plays a pivotal role in supporting our district's focus areas, ensuring that financial decisions reflect our commitment to equity and excellence.

Our primary objective is to set spending goals that prioritize the educational needs of our students. This includes enhancing academic support and expanding extracurricular activities, sports, arts, and field trips to provide a well-rounded educational experience. In today's digital age, technology is a crucial component of education. Our budget prioritizes investments in new educational technologies, infrastructure upgrades, and ongoing IT support to ensure that our students and teachers have access to the tools they need to succeed in a modern learning environment. Upgraded facilities and new sports complexes are part of our strategic plan to create an environment that fosters academic, athletics, engagement, and personal growth.

Taking care of our employees is essential to achieving our educational goals. We are committed to providing innovative training and professional development opportunities that empower staff to meet the evolving needs of our students. This investment in our workforce is crucial for maintaining high standards of education and ensuring the well-being of our entire school community.

Our District's Fiscal Services team has excelled in producing this comprehensive document to guide us through the school year. Their expertise is invaluable in planning and executing our policy priorities and goals. By utilizing their outstanding work, we can ensure that our budgetary decisions are both effective and efficient, supporting our mission to educate every student to their highest potential.

Despite the complexities and challenges associated with funding public education, the budget reflects a steadfast commitment to the values and mission that define our district. Financial constraints require us to be more innovative and strategic in our spending. Still, we are dedicated to providing our students with a thriving educational environment and providing the necessary academic and extracurricular support. As we continue to upgrade our facilities and offer innovative training for staff, we remain focused on upholding the values that serve the entire Twin Rivers community.

In conclusion, this budget is not just a financial document but a strategic plan for fostering a vibrant, supportive, and high-achieving school district. It is a testament to our commitment to excellence in education, the well-being of our students and staff, and the continued growth and development of our Twin Rivers community.

We Are TR Strong!



Steve Martinez, Ed.D.
Superintendent



DISTRICT BOARD MEMBERS AND CABINET ADMINISTRATION

BOARD OF TRUSTEES

JULY 2024



Basim Elkarra
President (term ends June 2028)



Stacey Bastian
Vice President (term ends June 2026)



Christine Jefferson
Clerk (term ends June 2028)



Michael Baker
Member (term ends June 2028)



Sharon Reichelt
Member (term ends June 2026)



Rebecca Sandoval
Member (term ends June 2026)



Sasha Vogt
Member (term ends June 2028)

**EXECUTIVE CABINET
ADMINISTRATION**

JULY 2024

Steven Martinez, Ed.D.
Superintendent

Ryan DiGiulio
*Chief Business Official
Administrative Services*

Gina Carreón
*Chief Human Resources Official
Human Resources*

Marci Bernard
*Interim Associate Superintendent
School Leadership*

EXECUTIVE SUMMARY

MEET OUR BOARD MEMBERS



Basim Elkarra — President

Area Five (North Natomas and Robla)

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



Stacey Bastian — Vice President

Area Four (Elverta and Rio Linda)

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



Christine Jefferson — Board Clerk

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

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

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



Michael Baker

Area One (Old Foothill Farms and North Highlands)

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



EXECUTIVE SUMMARY



Sharon Reichelt

Area Two (West Foothill Farms and North Highlands)

Sharon Reichelt is a dedicated educator who devoted an impressive 37 years to teaching in Twin Rivers Unified School District before retiring in 2024. Throughout her distinguished career, she taught students at various levels, including elementary, secondary and special education. After four weeks into her retirement, Trustee Reichelt's commitment to education led her to apply to fill the Area 2 vacancy. She was sworn in as the district's newest school board member on July 9, 2024. This new role holds special significance for Trustee Reichelt as a parent, community member and grandparent with grandchildren in the district.

Trustee Reichelt's journey from teacher to trustee underscores her unwavering dedication to shaping the future of education in all Twin Rivers Unified communities, ensuring every student receives the quality education they deserve. She graduated from California State University, Sacramento, and holds multiple credentials, including a teaching credential for multiple subjects, a master's degree in special education, and an education specialist instruction credential for teaching students who need specialized support and an Individual Education Program (IEP). In addition, she spent 20 years utilizing her administrative service credential as an assistant to the principal at Orchard Elementary. This experience provided her with valuable opportunities to mentor students beyond her regular classroom and collaborate closely with parents and colleagues to help bridge the gap between educators, parents and the community.

Trustee Reichelt is excited to bring her extensive classroom and administrative level experience to the board, working with her new colleagues to make strategic decisions and implement policies that will enhance the overall educational experience and outcomes for all students.



Rebecca Sandoval

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

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

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



Sascha Vogt

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

Trustee Sascha Vogt is honored to serve as the newly elected Twin Rivers Unified school board member representing Area 7. She has lived in the North Sacramento/Del Paso Heights area for nearly 50 years, attended district schools, and cherishes the memory of all four of her children graduating from Grant Union High School.

A former Head Start parent with a career in early childhood education of over 30 years, Trustee Vogt is known in the community as a dedicated and passionate advocate for creating safe, nurturing and inclusive environments for children and their families, with an emphasis on youth development programs. Her commitment to education and community service is also evident in her work with crisis response support and initiatives, including the Black Child Legacy Campaign and the Healing 5 Foundation, founded in memory of Grant Union High School student JJ Clavo.

A strong believer in the power of collaboration and transparency in educational governance, Trustee Vogt, a former Twin Rivers Unified employee, is committed to fostering an environment where students, teachers, parents and community members thrive together.

Currently enrolled in the Grantland L. Johnson Institute of Leadership Development, Trustee Vogt continues to hone her skills in service, advocacy, effective governance, and organizational leadership. She looks forward to the work ahead in fulfilling the district's mission and the hopes and aspirations of students, staff and families.

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ASBO MERITORIOUS BUDGET AWARD

The Association of School Business Officials (ASBO) International awarded its Meritorious Budget Award to Twin Rivers Unified School District for its 2023-24 Annual Budget. The District is very proud to have received this prestigious award on its first year of submission (2010-11 budget) and every year since. The current award certificate is shown on the next page.

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

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

*Twin Rivers Unified School District Budget Team
receives recognition for the 2023-24 Meritorious Budget Award.*



Pictured back row left to right: Lia Vang, Paoyee Lee, Leslie Adlesperger, Nataliya Linevich, Teresa Garcia, Xue Her, Christopher Perez and Anny Cha; and front row left to right: Kate Ingersoll, Heather Brown and Jillmee Cha.






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 2023–2024.

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




Ryan S. Stechschulte
President


James M. Rowan, CAE, SFO
CEO/Executive Director

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

DISTRICT DESCRIPTION

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

Core Beliefs

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

Focus Areas

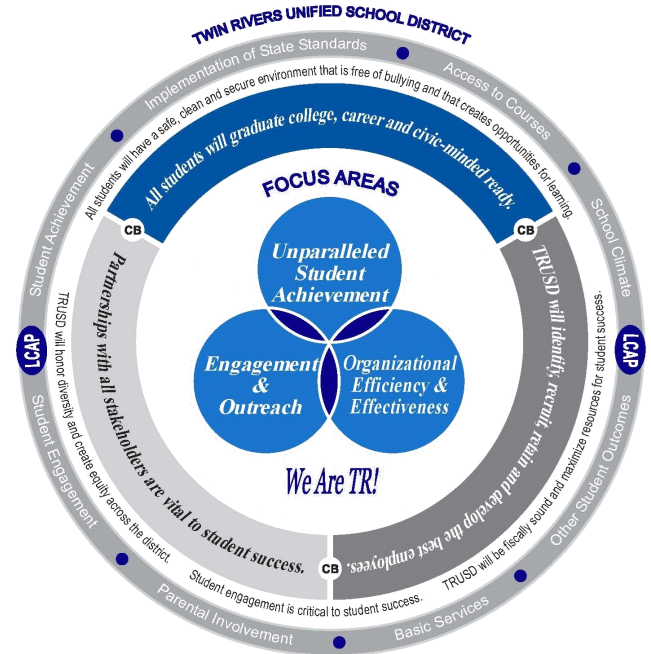
1. Unparalleled Student Achievement
2. Engagement and Outreach
3. Organizational Efficiency and Effectiveness

LCAP Goals

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

Equity Multiplier Goals

7. Increase academic achievement in English Language Arts by 45 points from standard or greater by students classified as English Learners as measured by CAASPP by 2027.
8. Increase academic achievement in ELA 45 points from standard or greater by students as measured by CAASPP by 2027.
9. Improve College and Career readiness by 10% or greater for all student groups by 2027 as measured by the College and Career Indicator on the CA State Dashboard.
10. Decrease suspension rate to 5% or less for all student groups at Vista Nueva by 2027 as measured by the CA State Dashboard.



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The District encompasses The 82 square miles in northern Sacramento County. It is positioned in the center of an ethnically and economically diverse region characterized by a mix of suburban development and light industry. To enhance enrollment, the District has adopted key initiatives to increase student achievement, engagement, and the overall student academic experience. Some of these initiatives includes increasing resources into the classroom; enhance staffing; implement enriched curriculum; develop signature programs to help students succeed; provide career California partnership academies; and provide career technical educational pathways. Most districts in California are declining in enrollment. Twin Rivers Unified School District grew by 292 students in 2023-24 due to a new housing development area and an additional two months of birthday dates for transitional kindergarten (TK) students. The District anticipates to grow another 60 students in 2024-25 for the same reasons. The District's 3,200 plus staff members serve over 27,000 students in preschool through adult education. This education comes in a wide variety of delivery models and locations. The District is comprised of 45 schools, including 28 elementary schools, five middle schools, four comprehensive high schools, eight charter sites (three charter schools), adult education program, one K-12 independent study school, two continuation high schools and one special education school.

BUDGET DEVELOPMENT

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

The current budget's significant changes include: annual step and column increases for all eligible employees, 3% salary increase, 0.37% PERS increase and increased health benefit contributions for employees. The significant change in staffing is an increase of paraeducators for transitional kindergarten classes, an increase in classroom teachers due to increased enrollment and the opening of a new school (Northlake TK-8).

Summary Staffing and Expenditure Changes				
	2023-24 Budget	2024-25 Budget	Change	% Change
Staffing (Full Time Equivalents)	3,088.95	3,186.64	97.69	3.2%
General Fund Expenditures				
Unrestricted	\$326,076,539	\$346,135,807	\$20,059,268	6.15%
Restricted	\$202,173,275	\$197,966,425	-\$4,206,850	-2.1%
Total	\$528,249,814	\$544,102,232	\$15,852,418	3.0%

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

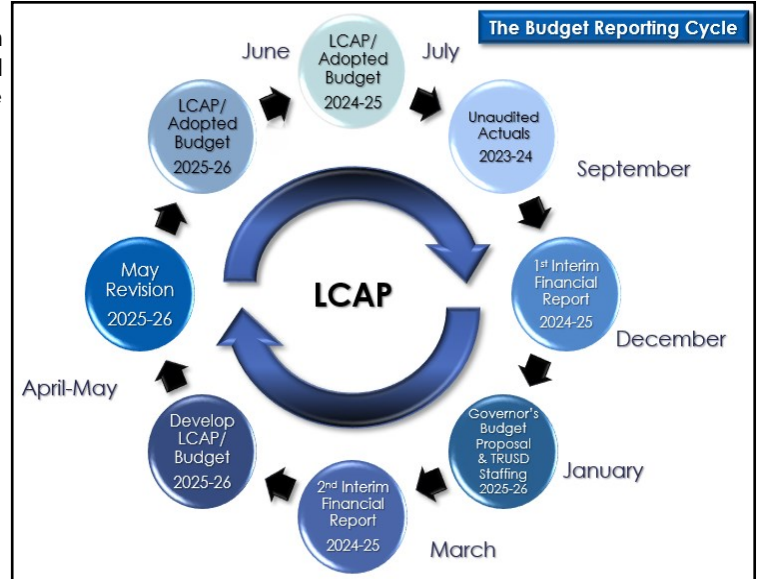
There have been no significant changes in the District's budget policies or development process from prior years.

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ACCOUNTING BY FUND

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

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



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

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

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

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

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

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

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

GENERAL FUND – BUDGET ASSUMPTIONS

The General Fund expenditures are greater than revenues by \$23.4 million. \$18 million of the deficit spending is restricted programs spending down one-time carryover funds. \$5.4 million is unrestricted and is also related to one-time spending for facility projects. The District has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources (\$54.4).

The District does not have a structural deficit in either of the projection years. The 2025-26 and 2026-27 deficit are from the use of one-time carryover funds and facility projects. Please see multiyear projections for additional information on subsequent budget years.

Local Control and Accountability Plan (LCAP) The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control and ensures that student needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt,

EXECUTIVE SUMMARY

and annually update a three-year LCAP, using the California State Board of Education's adopted template. 2024-25 is the first year of a new three-year LCAP. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With the District's high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with the District's LCAP.

One-Time Savings One-time savings along with additional positions continue with the use of COVID and Block Grant funds. Loss of savings and positions to be shifted to unrestricted general funds equates to \$5.7 million in 2026-27. In 2027-28 an additional \$3.9 million of positions is proposed to be shifted to the unrestricted general funds. In addition to positions, there is \$3.9 million in services being provided via one-time funds and are not in the budget for 2026-27.

Beginning Fund Balance The beginning fund balance is estimated to be \$189,432,025 with \$80.9 million unrestricted and \$108.5 million restricted. The actual 2024-254 beginning fund balance will be updated at First Interim (after the 2023-24 financial records are closed).

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

- The LCFF Sources (major assumptions):
 - Average Daily Attendance (ADA) "funded" and Actual are projected to be the same for this year. ADA is estimated at 20,504 (includes 58 ADA for SCOE classes).
 - An increase of 250 ADA from the actual prior year ADA
 - But only an increase of 5 ADA from the "funded" prior year ADA
 - District Charter ADA is estimated at 2,157.
 - Attendance Yield – 92.5%
 - Much lower than prior to COVID:
 - 2018-19 attendance yield = 94.39%
 - Estimated Unduplicated Pupil Percentage (3 year rolling average):
 - Twin Rivers – 90.99%
 - Creative Connections Arts Academy – 78.79%
 - Smythe Academy of Arts & Science – 93.45%
 - Westside Preparatory – 79.32%
 - Add-ons for transportation, TIIBG and TK = \$11,932,721
 - Cost of Living Adjustment (COLA) = 1.07%
 - Property taxes are estimated at 2023-24 P2 levels.
 - Education Protection Account (EPA) is estimated at \$81.2 million (the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.

EXECUTIVE SUMMARY

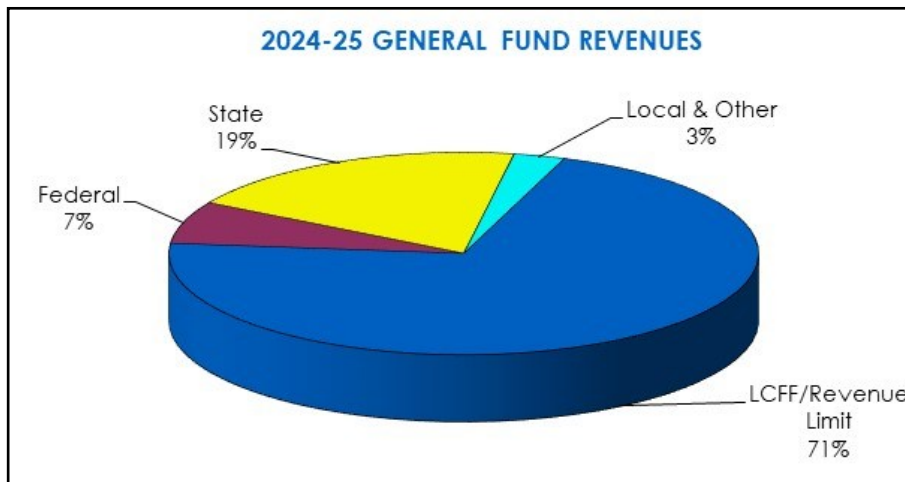
The LCFF sources are as follows:

	Base	Supplemental/ Concentration	Additional Concentration	Total
TRUSD	\$241.2 million	\$82.9 million	\$12.4 million	\$336.5 million
CCAA	\$7.31 million	\$2.02 million	\$261 thousand	\$9.59 million
Smythe	\$11.39 million	\$4.15 million	\$611 thousand	\$16.15 million
WPCS	\$4.48 million	\$1.26 million	\$163 thousand	\$5.9 million
TOTAL	\$264.38 million	\$90.33 million	\$13.43 million	\$368.2 million

- Federal Revenue includes the reduction of prior year carryover funds including but not limited to ESSER (\$38.8 million), Title IV (\$2.3 million), and Title I (\$1.5 million). There will be unearned revenue carryover into 2024-25; revenues and expenditures will be budgeted at First Interim after the 2023-24 financial records are closed and the actual amounts are known.
- Other State Revenue includes the reduction of one-time and carryover funds (\$18 million). The significant State revenues include Expanded Learning Opportunity Program (\$30.8 million), Special Education (\$28.6 million), Lottery (\$5.8 million), ASES (\$5.1 million), Art & Music in Schools (\$4.5 million), Transportation (\$4.3 million), Mental Health (\$1.8 million), and on-behalf CalSTRS contribution (\$15.2 million).

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

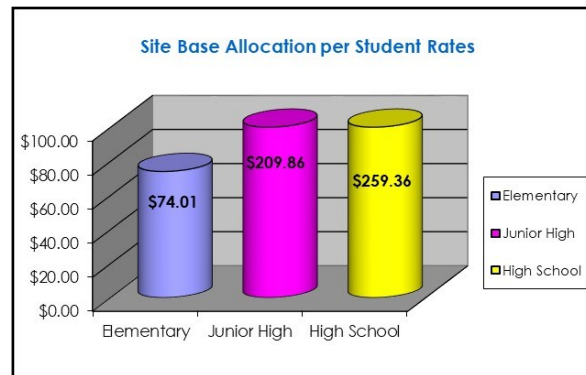
- Other Local Revenue includes the reduction of various one-time donations and grants of about \$16 million. The significant reduction is the one-time CalSHAPE grant for \$5 million. The largest revenue sources are interest income for \$6 million and MOUs with our independent charter schools for \$6.5 million for facility use and required administrative support services.
- Transfers In include the annual rent from Adult Education.
- Contributions from unrestricted to restricted programs is \$51 million for the Special Education and Routine Restricted Maintenance programs.



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Expenditure Assumptions

- Certificated salaries and benefits reflect current position control. Position control includes a 1.30% increase for step/column and a 3% salary schedule increase. \$1.5 million of nurse positions shifted from one-time ESSER funds to unrestricted funds and \$3.9 million of unrestricted teacher salaries off set by block grant funds (for 2 years).
- Classified salaries and benefits reflect current position control. Position control includes a 2.10% increase for step and a 3% salary schedule increase. \$3.5 million of various positions shifted from one-time ESSER funds to unrestricted funds. Additional positions added for the new Northlake School.
- Health benefit contributions increased. Payroll driven benefit expenditures are budgeted at the following rates:
 - STRS – 19.10%
 - PERS – 27.00%
 - UI – 0.05%
 - OASDI – 6.20%
 - MC – 1.45%
 - WC – 1.576%
- We included \$21.9 million of 2023-24 categorical carryover in expenditures.
- School Site Base Allocation per student rates are as follows:
 - \$74.01 for TK-6th grade students
 - \$209.86 for 7th & 8th grade students
 - \$259.36 for 9th - 12th grade students
- The Routine Restricted Maintenance Account (RRMA) is projected at \$15.3 million. Education Code Section 17070.75 (b)(2)(A) requires 3% of total general fund expenditures less STRS On-behalf and Federal COVID funds.
- Encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies decrease \$19.6 million; the decrease is all in restricted funds due to the elimination of carryover budgets and one-time budgets (mostly ELOP, ESSER, Universal PreK, Nutrition Grant, and Clean Mobility in Schools).
- Services and Other Operating Expenditures decrease \$13 million; \$4 million is unrestricted and \$9 million is restricted funds. The unrestricted reductions are \$1.8 million early retirement incentive, \$680 thousand 3-year license subscription and various other one-time items. The restricted reductions are due to the elimination of carryover budgets and one-time budgets (mostly ESSER, Title IV, Clean Mobility in Schools and CalSHAPE funds).
- Capital Outlay decreases \$24.6 million; the decrease is all in restricted funds due to the elimination of one-time budgets (mostly ESSER funds).
- Other Outgo increase is restricted and is mainly for SCOE special education programs.
- Interfund Transfers Out are budgeted at \$10 million from Supplemental/Concentration to Fund 14 for high needs facility projects, annual \$1,775,000 to Fund 14 for deferred maintenance, \$11 million for ENEC school project, \$5 million Beautification projects, and \$25.5 million to Fund 40 towards the Board approved facility projects. The \$7 million decrease is the elimination of the one-time commitment to Fund 40 in the prior year for the Work Force Housing Project.



EXECUTIVE SUMMARY

Ending Fund Balance

The ending fund balance of \$166,014,651 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$1,902,112.
- Restricted – legally restricted categorical programs are \$90,443,513.
- Committed - \$20,660,502
 - \$4,000,000 - Board Resolution for technology
 - \$10,000,000 - Board Resolution for HVAC
 - \$6,660,502 – Board Resolution for Employee Recruitment and Retention
- Assigned – for department and program carryover of \$2,635,248.
- Unassigned –
 - \$50,373,276 Reserve for Economic Uncertainty (9.26% of expenditures)
Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources.
 - \$0 Unappropriated

OTHER FUNDS – BUDGET ASSUMPTIONS

Student Activity Special Revenue Fund The beginning fund balance is estimated at \$594,230.

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. In May 2021, the Board approved the establishment of the Student Activity Special Revenue Fund (Fund 08) to account for Associated Student Body (ASB) funds. The budget is estimated \$50,000 higher than the prior year.

The projected ending fund balance is \$594,230 and restricted for the associated student body (ASB).

Adult Education Fund The beginning fund balance is estimated at \$1,536,848.

Revenue from Federal categorical programs are budgeted at approximately 55% of the prior years' awards and one-time carryover is removed. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the California Adult Education Program (CAEP) in the amount of \$3.5 million to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship and Career Technical Education (CTE) classes. CalWORKS funds are projected at \$86,674. The STRS on-behalf contribution for district employees is projected to be \$114,117. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

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

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 3% salary increase, PERS increases and the STRS on-behalf of district employees. Salaries and benefits have been budgeted for extra duty that may be needed to teach ESL and HSC classes not budgeted through position control. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of increased Refugee funding which would then allow for additional variable time/pay towards the program.

EXECUTIVE SUMMARY

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

The projected ending fund balance is projected at \$941,665.

Child Development Fund The beginning fund balance is estimated at \$1,052,008.

Federal Revenue is budgeted at the following anticipated award amounts: Head Start at \$2.5 million, Early Head Start at \$1.1 million, Head Start Training & Technical Assistance at \$29,642 and General Child Care and Development Program (CCTR) at \$5,651. Any carryover amounts will be known and reflected at First Interim.

Other State revenue includes CCTR, the California State Preschool program (CSPP) and the pre-Kindergarten and Family Literacy Program Support program (CPKS); projected State Preschool revenues total \$7.6 million and QRIS funds of \$182,958. Actual award amounts will be known and reflected at First Interim along with any carryover amounts. The STRS on-behalf for district employees is projected to be \$273,097. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

Other Local Revenue includes the First Five program funded at \$179,000 and interest income of \$5,000.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 3% salary increase, PERS increases and STRS contribution on-behalf of district employees.

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

The projected ending fund balance of \$1,057,008 is restricted and can only be used with State approval.



Cafeteria Fund The beginning fund balance is estimated at \$11,529,981.

Federal revenues increase slightly at 0.3%. The federal programs include the Child Nutrition Breakfast & Lunch, Child Care Food, Sumner Food and the Fresh Fruits and Vegetable programs. The State revenue's only program is the Child Nutrition Breakfast & Lunch. The one-time School Best Practices funds are removed. The combined federal and state reimbursement rates for the Child Nutrition and Breakfast program increase slightly to \$3.698 for breakfast and remain at \$5.318 for lunch. Other Local revenue is \$212,000 for the non-program revenue for ala carte.

EXECUTIVE SUMMARY

Salaries and benefits reflect current position control which includes step increases, 3% salary increase, and PERS increases. Open positions savings and variable payroll costs to fill site and program needs were evaluated and adjusted accordingly.



Food is the largest operating expense after staffing. The estimated cost for food remains relatively consistent. Supplies decrease slightly with an overall 2% decrease to food and supplies.

Services and Other Operating costs decrease 37% for targeted savings resulting from reduced expenditures on E-Fleets and appliance repair and servicing (new appliances installed).

Capital Outlay equipment costs are eliminated. We will continue to use the one-time Kitchen Infrastructure grant that is in the General Fund.

The indirect cost is calculated using the approved CDE rate of 4.61% and excludes food costs and capital outlay in the calculated formula to reflect the CDE requirements.

The projected ending fund balance of \$10,589,433 is restricted for the use of nutrition services.

Deferred Maintenance Fund The beginning fund balance is estimated at \$3,757,273.

Other Local Revenue represents interest income.

Interfund Transfers In are \$11,775,000 million from the General Fund with \$10 million from Supplemental/Concentration funds for high needs facility projects and \$1,775,000 for deferred maintenance.

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

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

Special Reserve Fund for Postemployment Benefits The beginning fund balance is estimated at \$6,948,283.

Interest income is budgeted under Other Local Revenue.

The ending fund balance is projected at \$7,148,283 and is assigned for future postemployment benefits.

Building Fund The beginning fund balance is estimated at \$31,221,908.

Interest income is budgeted under Other Local Revenue.

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

The ending fund balance is projected at \$11,476 and is to be used for future bond administrative fees.

EXECUTIVE SUMMARY

Capital Facilities – Developer Fee Fund The beginning fund balance is estimated at \$16,788,934.

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

Expenditures are budgeted to reflect current and future anticipated projects.

The ending fund balance is projected at \$0.

County School Facilities Fund The beginning fund balance is estimated at \$10,000,003.

Other Local Revenue is for interest income.

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

The ending fund balance is projected at \$0.

Special Reserve Fund for Capital Outlay Projects The beginning fund balance is estimated at \$67,544,713.

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

Interfund Transfers In of \$41.5 million is from the General Fund for: \$11 million ENEC school project, \$5 million Beautification projects, and \$25.5 million towards the Board approved facility projects.

Expenditures are budgeted for the final costs of Northlake TK-8, a school in the East Natomas area and other Board approved facility projects.

The ending fund balance is projected at \$34,000,032 to be used for future facility projects.



EXECUTIVE SUMMARY

BUDGET SUMMARIES

ALL FUND SUMMARY, 2 YEAR COMPARISON

ALL FUNDS	2023-24 Estimated Actuals	2024-25 Adopted Budget	Changes from Prior Year
REVENUES			
LCFF Sources	\$364,457,862	\$369,880,204	\$5,422,342
Federal Revenue	\$108,504,851	\$61,451,499	(\$47,053,352)
Other State Revenue	\$138,862,247	\$117,117,705	(\$21,744,542)
Other Local Revenue	\$38,638,494	\$20,267,298	(\$18,371,196)
Other Sources	\$0	\$0	\$0
TOTAL REVENUES	\$650,463,454	\$568,716,706	(\$81,746,748)
EXPENDITURES			
Certificated Salaries	\$181,876,368	\$189,059,298	\$7,182,930
Classified Salaries	\$78,429,406	\$85,419,800	\$6,990,394
Employee Benefits	\$111,577,141	\$123,030,229	\$11,453,088
Books and Supplies	\$60,814,505	\$40,392,433	(\$20,422,072)
Services & Other Operating Expenditures	\$107,571,227	\$88,365,628	(\$19,205,599)
Capital Outlay	\$233,355,108	\$158,816,701	(\$74,538,407)
Transfers & Other Outgo	\$3,379,281	\$3,682,045	\$302,764
TOTAL EXPENDITURES	\$777,003,036	\$688,766,134	(\$88,236,902)
Excess (Deficiency) of Revenues Over Expenditures	(\$126,539,582)	(\$120,049,428)	\$6,490,154
OTHER FINANCING SOURCES/USES			
Interfund Transfers In	\$61,155,500	\$53,595,500	(\$7,560,000)
Interfund Transfers Out	\$61,155,500	\$53,595,500	(\$7,560,000)
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$126,539,582)	(\$120,049,428)	\$6,490,154
BEGINNING FUND BALANCES	\$466,945,787	\$340,406,205	(\$126,539,582)
ENDING FUND BALANCES	\$340,406,205	\$220,356,777	(\$120,049,428)

EXECUTIVE SUMMARY

GENERAL FUND REVENUES, 2 YEAR COMPARISON

GENERAL FUND REVENUES	2023-24 Estimated Actuals	2024-25 Adopted Budget	Changes from Prior Year
LCFF Sources			
State Aid	\$240,045,040	\$243,424,058	\$3,379,018
Education Protection Account State Aid	79,511,874	81,246,676	1,734,802
Property Taxes	66,210,000	68,000,000	1,790,000
Transfer to Independent Charter Schools - In-Lieu of Property Taxes	(23,009,052)	(24,490,530)	(1,481,478)
Miscellaneous	0	0	0
Property Tax Transfer - Special Education	1,700,000	1,700,000	0
Total, LCFF Sources	\$364,457,862	\$369,880,204	\$5,422,342
Federal Revenue			
Special Education Entitlement	\$7,824,297	\$7,822,862	(\$1,435)
Special Education Discretionary Grants	800,632	629,208	(171,424)
Every Student Succeeds Act (ESSA)	26,502,547	21,616,404	(4,886,143)
Career and Technical Education	0	0	0
Other Federal Revenue	45,821,383	5,281,180	(40,540,203)
Total, Federal Revenue	\$80,948,859	\$35,349,654	(\$45,599,205)
Other State Revenue			
Special Education Master Plan	\$28,401,648	\$28,623,024	\$221,376
All Other State Apportionments	0	0	0
Mandated Costs Reimbursements	992,533	1,240,499	247,966
Lottery - Unrestricted and Instructional Materials	5,668,983	5,780,784	111,801
After School Education and Safety (ASES)	5,781,307	5,099,961	(681,346)
Drug/Alcohol/Tobacco Funds	223,004	223,004	0
Career Technical Education Incentive Grant Program	1,013,183	667,404	(345,779)
Specialized Secondary	0	0	0
All Other State Revenue	77,282,917	59,178,448	(18,104,469)
Total, Other State Revenue	\$119,363,575	\$100,813,124	(\$18,550,451)
Other Local Revenue			
Sale of Equipment/Supplies	\$0	\$0	\$0
Leases and Rentals	157,730	95,000	(62,730)
Interest	11,900,000	6,000,000	(5,900,000)
Fees and Contracts	0	0	0
All Other Fees and Contracts	210,000	216,500	6,500
All Other Local Revenue	13,179,649	1,465,608	(11,714,041)
All Other Transfers In	0	0	0
Transfers of Apportionments from County Offices	0	0	0
All Other Transfers In from All Others	5,222,454	6,544,268	1,321,814
Total, Other Local Revenue	\$30,669,833	\$14,321,376	(\$16,348,457)
Other Financing Sources & Interfund Transfers In	\$380,500	\$320,500	(\$60,000)
Total, Other Financing Sources & Interfund Transfers In	\$380,500	\$320,500	(\$60,000)
TOTAL OPERATING REVENUE	\$595,820,629	\$520,684,858	(\$75,135,771)

EXECUTIVE SUMMARY

GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

GENERAL FUND EXPENDITURES	2023-24 Estimated Actuals	2024-25 Adopted Budget	Changes from Prior Year
Certificated Salaries			
Teachers' Salaries	\$135,783,240	\$141,706,102	\$5,922,862
Pupil Support Salaries	17,686,957	18,166,327	479,370
Supervisors' and Administrators' Salaries	19,830,064	20,201,424	371,360
Other Salaries	3,420,586	3,482,523	61,937
Total, Certificated Salaries	\$176,720,847	\$183,556,376	\$6,835,529
Classified Salaries			
Instructional Salaries	\$10,294,098	\$12,576,911	\$2,282,813
Support Salaries	22,552,580	24,601,877	2,049,297
Supervisors' and Administrators' Salaries	7,760,684	7,955,435	194,751
Clerical, Technical and Office Salaries	20,691,605	21,692,498	1,000,893
Other Salaries	3,908,149	4,713,277	805,128
Total, Classified Salaries	\$65,207,116	\$71,539,998	\$6,332,882
Employee Benefits			
Certificated Retirement (STRS)	\$45,762,541	\$48,281,515	\$2,518,974
Classified Retirement (PERS)	19,959,873	20,464,818	504,945
OASDI/Medicare/Alternative	7,994,970	8,332,038	337,068
Health and Welfare Benefits	28,059,035	32,425,478	4,366,443
Unemployment Insurance	162,571	149,887	(12,684)
Workers Compensation Insurance	3,806,830	3,914,222	107,392
OPEB	1,150,000	1,200,000	50,000
Other Employee Benefits	(4,082,283)	(1,125,976)	2,956,307
Total, Employee Benefits	\$102,813,537	\$113,641,982	\$10,828,445
Books & Supplies			
Textbooks	\$4,077,754	\$3,668,587	(\$409,167)
Books and Other Reference Materials	1,013,104	393,348	(619,756)
Materials and Supplies	35,010,397	16,630,537	(18,379,860)
Noncapitalized Equipment	7,247,551	7,047,749	(199,802)
Food	0	0	0
Total, Books & Supplies	\$47,348,806	\$27,740,221	(\$19,608,585)
Services & Other Operating Expenditures			
Subagreements for Services	\$34,605,514	\$38,862,883	\$4,257,369
Travels and Conferences	1,494,927	1,010,173	(484,754)
Dues and Memberships	164,073	189,064	24,991
Insurance	3,523,164	4,049,097	525,933
Operations and Housekeeping Services	8,322,525	8,505,500	182,975
Rentals, Leases, Repairs, and Noncapitalized Improvements	4,388,570	4,197,147	(191,423)
Transfers of Direct Costs - Interfund	(379,409)	(343,053)	36,356
Professional/Consulting Services and Operating Expenditures	43,372,871	26,096,525	(17,276,346)
Communications	1,617,675	1,575,856	(41,819)
Total, Services & Other Operating Expenditures	\$97,109,910	\$84,143,192	(\$12,966,718)
Capital Outlay			
Land and Land Improvements	\$253,084	\$0	\$0
Buildings and Improvement of Buildings	18,759,318	4,082,326	(\$14,676,992)
Equipment	14,120,994	3,818,730	(10,302,264)
Equipment Replacement	118,570	0	(118,570)
Total, Capital Outlay	\$33,251,966	\$7,901,056	(\$25,097,826)
Transfers & Other Outgo			
Tuition, Excess Cost	\$318,448	\$318,448	\$0
Payments to County Offices	2,290,833	2,593,597	302,764
All Other Transfers Out to All Others	770,000	770,000	0
Debt Service - Interest	0	0	0
Debt Service - Principal	0	0	0
Transfers of Indirect Costs - Interfund	(1,558,175)	(1,377,638)	180,537
Total, Transfers & Other Outgo	\$1,821,106	\$2,304,407	\$483,301
Other Financing Sources & Interfund Transfers Out	\$60,775,000	\$53,275,000	(\$7,500,000)
Total, Other Financing Sources & Interfund Transfers Out	\$60,775,000	\$53,275,000	(\$7,500,000)
TOTAL OPERATING EXPENDITURES	\$585,048,288	\$544,102,232	(\$40,692,972)
Revenues over (under) Expenditures	\$10,772,341	(\$23,417,374)	(\$34,189,715)
Beginning Fund Balance	\$178,659,684	\$189,432,025	\$10,772,341
Ending Fund Balance	\$189,432,025	\$166,014,651	(\$23,417,374)

EXECUTIVE SUMMARY

SPECIAL REVENUE FUNDS

	2023-24 Estimated Actuals Student Activity (Fund 08)	2024-25 Adopted Budget Student Activity (Fund 08)	Changes from Prior Year	2023-24 Estimated Actuals Adult Education (Fund 11)	2024-25 Adopted Budget Adult Education (Fund 11)	Changes from Prior Year
REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	2,307,601	1,093,297	(1,214,304)
Other State Revenue	0	0	0	3,813,542	3,771,710	(41,832)
Other Local Revenue	1,000,000	1,050,000	50,000	7,763	7,263	(500)
Transfers-in from Other Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$1,000,000	\$1,050,000	\$50,000	\$6,128,906	\$4,872,270	(\$1,256,636)
EXPENSE						
Certificated Salaries	\$0	\$0	\$0	\$1,337,565	\$1,472,277	\$134,712
Classified Salaries	0	0	0	1,597,061	1,469,280	(127,781)
Employee Benefits	0	0	0	1,264,025	1,293,242	29,217
Books and Supplies	800,000	838,500	38,500	187,829	70,710	(117,119)
Services and Other Operating Expenditures	200,000	211,500	11,500	1,649,376	651,410	(997,966)
Capital Outlay	0	0	0	13,500	0	(13,500)
Other Expenses and Outgo	0	0	0	207,196	210,534	3,338
Transfers-out to Other Funds	0	0	0	300,000	300,000	0
TOTAL OPERATING EXPENSE	\$1,000,000	\$1,050,000	\$50,000	\$6,556,552	\$5,467,453	(\$1,089,099)
Revenues over (under) Expenses	\$0	\$0	\$0	(\$427,646)	(\$595,183)	(\$167,537)
Beginning Fund Balance	\$594,230	\$594,230	\$0	\$1,964,494	\$1,536,848	(\$427,646)
Ending Fund Balance	\$594,230	\$594,230	\$0	\$1,536,848	\$941,665	(\$595,183)

	2023-24 Estimated Actuals Child Development (Fund 12)	2024-25 Adopted Budget Child Development (Fund 12)	Changes from Prior Year	2023-24 Estimated Actuals Cafeteria (Fund 13)	2024-25 Adopted Budget Cafeteria (Fund 13)	Changes from Prior Year
REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	3,988,571	3,676,578	(311,993)	21,259,820	21,331,970	72,150
Other State Revenue	9,492,677	8,056,001	(1,436,676)	5,233,473	4,476,870	(756,603)
Other Local Revenue	474,101	189,000	(285,101)	190,000	212,000	22,000
Transfers-in from Other Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$13,955,349	\$11,921,579	(\$2,033,770)	\$26,683,293	\$26,020,840	(\$662,453)
EXPENSE						
Certificated Salaries	\$3,817,956	\$4,030,645	\$212,689	\$0	\$0	\$0
Classified Salaries	2,712,902	2,944,450	231,548	8,865,313	9,426,308	560,995
Employee Benefits	3,259,125	3,495,117	235,992	4,221,867	4,584,899	363,032
Books and Supplies	602,663	163,229	(439,434)	11,828,318	11,579,773	(248,545)
Services and Other Operating Expenditures	2,954,709	808,449	(2,146,260)	1,081,321	677,993	(403,328)
Capital Outlay	10,804	0	(10,804)	754,117	0	(754,117)
Other Expenses and Outgo	592,297	474,689	(117,608)	758,682	692,415	(66,267)
Transfers-out to Other Funds	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$13,950,456	\$11,916,579	(\$2,033,877)	\$27,509,618	\$26,961,388	(\$548,230)
Revenues over (under) Expenses	\$4,893	\$5,000	\$107	(\$826,325)	(\$940,548)	(\$114,223)
Beginning Fund Balance	\$1,047,115	\$1,052,008	\$4,893	\$12,356,306	\$11,529,981	(\$826,325)
Ending Fund Balance	\$1,052,008	\$1,057,008	\$5,000	\$11,529,981	\$10,589,433	(\$940,548)

EXECUTIVE SUMMARY

SPECIAL REVENUE FUNDS

	2023-24 Estimated Actuals Deferred Maintenance (Fund 14)	2024-25 Adopted Budget Deferred Maintenance (Fund 14)	Changes from Prior Year	2023-24 Estimated Actuals Special Reserve for Postemployment Benefits (Fund 20)	2024-25 Adopted Budget Special Reserve for Postemployment Benefits (Fund 20)	Changes from Prior Year
REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0
Other Local Revenue	50,000	50,000	0	132,000	200,000	68,000
Transfers-in from Other Funds	11,775,000	11,775,000	0	0	0	0
Other Sources	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$11,825,000	\$11,825,000	\$0	\$132,000	\$200,000	\$68,000
EXPENSE						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Other Operating Expenditures	1,816,341	0	(1,816,341)	0	0	0
Capital Outlay	11,921,614	15,582,273	3,660,659	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$13,737,955	\$15,582,273	\$1,844,318	\$0	\$0	\$0
Revenues over (under) Expenses	(\$1,912,955)	(\$3,757,273)	(\$1,844,318)	\$132,000	\$200,000	\$68,000
Beginning Fund Balance	\$5,670,228	\$3,757,273	(\$1,912,955)	\$6,816,283	\$6,948,283	\$132,000
Ending Fund Balance	\$3,757,273	\$0	(\$3,757,273)	\$6,948,283	\$7,148,283	\$200,000

	2023-24 Estimated Actuals Special Revenue Funds Total	2024-25 Adopted Budget Special Revenue Funds Total	Changes from Prior Year
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenue	27,555,992	26,101,845	(1,454,147)
Other State Revenue	18,539,692	16,304,581	(2,235,111)
Other Local Revenue	1,853,864	1,708,263	(145,601)
Transfers-in from Other Funds	11,775,000	11,775,000	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	\$59,724,548	\$55,889,689	(\$3,834,859)
EXPENSE			
Certificated Salaries	\$5,155,521	\$5,502,922	\$347,401
Classified Salaries	13,175,276	13,840,038	664,762
Employee Benefits	8,745,017	9,373,258	628,241
Books and Supplies	13,418,810	12,652,212	(766,598)
Services and Other Operating Expenditures	7,701,747	2,349,352	(5,352,395)
Capital Outlay	12,700,035	15,582,273	2,882,238
Other Expenses and Outgo	1,558,175	1,377,638	(180,537)
Transfers-out to Other Funds	300,000	300,000	0
TOTAL OPERATING EXPENSE	\$62,754,581	\$60,977,693	(\$1,776,888)
Revenues over (under) Expenses	(\$3,030,033)	(\$5,088,004)	(\$2,057,971)
Beginning Fund Balance	\$28,448,655	\$25,418,622	(\$3,030,033)
Ending Fund Balance	\$25,418,622	\$20,330,618	(\$5,088,004)

EXECUTIVE SUMMARY

CAPITAL PROJECT FUNDS

	2023-24 Estimated Actuals Building Fund (Fund 21)	2024-25 Adopted Budget Building Fund (Fund 21)	Changes from Prior Year	2023-24 Estimated Actuals Capital Facilities Fund (Fund 25)	2024-25 Adopted Budget Capital Facilities Fund (Fund 25)	Changes from Prior Year	2023-24 Estimated Actuals County Schools Facilities Fund (Fund 35)	2024-25 Adopted Budget County Schools Facilities Fund (Fund 35)	Changes from Prior Year
REVENUES									
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	958,980	0	(958,980)
Other Local Revenue	180	500	320	3,553,479	2,319,021	(1,234,458)	400,000	250,000	(150,000)
Transfers-in from Other Funds	0	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$180	\$500	\$320	\$3,553,479	\$2,319,021	(\$1,234,458)	\$1,358,980	\$250,000	(\$1,108,980)
EXPENSE									
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	47,014	39,764	(7,250)	0	0	0
Employee Benefits	0	0	0	18,587	14,989	(3,598)	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	4,372	4,861	489	711,858	1,215,795	503,937	0	0	0
Capital Outlay	47,010,306	31,206,071	(15,804,235)	31,974,662	17,837,407	(14,137,255)	12,999,087	10,250,003	(2,749,084)
Other Expenses and Outgo	0	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$47,014,678	\$31,210,932	(\$15,803,746)	\$32,752,121	\$19,107,955	(\$13,644,166)	\$12,999,087	\$10,250,003	(\$2,749,084)
Revenues over (under) Expenses	(\$47,014,498)	(\$31,210,432)	\$15,804,066	(\$29,198,642)	(\$16,788,934)	\$12,409,708	(\$11,640,107)	(\$10,000,003)	\$1,640,104
Beginning Fund Balance	\$78,236,406	\$31,221,908	(\$47,014,498)	\$45,987,576	\$16,788,934	(\$29,198,642)	\$21,640,110	\$10,000,003	(\$11,640,107)
Ending Fund Balance	\$31,221,908	\$11,476	(\$31,210,432)	\$16,788,934	\$0	(\$16,788,934)	\$10,000,003	\$0	(\$10,000,003)

	2023-24 Estimated Actuals Special Reserve for Capital Outlay Projects (Fund 40)	2024-25 Adopted Budget Special Reserve for Capital Outlay Projects (Fund 40)	Changes from Prior Year	2023-24 Estimated Actuals Capital Projects Funds Total	2024-25 Adopted Budget Capital Projects Funds Total	Changes from Prior Year
REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0
Other State Revenue	0	0	0	958,980	0	(958,980)
Other Local Revenue	2,161,138	1,668,138	(493,000)	6,114,797	4,237,659	(1,877,138)
Transfers-in from Other Funds	49,000,000	41,500,000	(7,500,000)	49,000,000	41,500,000	(7,500,000)
Other Sources	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$51,161,138	\$43,168,138	(\$7,993,000)	\$56,073,777	\$45,737,659	(\$10,336,118)
EXPENSE						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	47,014	39,764	(7,250)
Employee Benefits	0	0	0	18,587	14,989	(3,598)
Books and Supplies	46,889	0	(46,889)	46,889	0	(46,889)
Services and Other Operating Expenditures	2,043,340	652,428	(1,390,912)	2,759,570	1,873,084	(886,486)
Capital Outlay	95,419,052	76,039,891	(19,379,161)	187,403,107	135,333,372	(52,069,735)
Other Expenses and Outgo	0	0	0	0	0	0
Transfers-out to Other Funds	80,500	20,500	(60,000)	80,500	20,500	(60,000)
TOTAL OPERATING EXPENSE	\$97,589,781	\$76,712,819	(\$20,876,962)	\$190,355,667	\$137,281,709	(\$53,073,958)
Revenues over (under) Expenses	(\$46,428,643)	(\$33,544,681)	\$12,883,962	(\$134,281,890)	(\$91,544,050)	\$42,737,840
Beginning Fund Balance	\$113,973,356	\$67,544,713	(\$46,428,643)	\$259,837,447	\$125,555,557	(\$134,281,890)
Ending Fund Balance	\$67,544,713	\$34,000,032	(\$33,544,681)	\$125,555,557	\$34,011,507	(\$91,544,050)

EXECUTIVE SUMMARY

KEY VARIABLES & DETERMINANTS

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

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

Property tax collections are used towards funding of the LCFF. Taxes are levied by the County of Sacramento for each fiscal year on taxable real and personal property situated in the District as of the preceding January 1st. Typically tax collections fall short of the LCFF total and the State makes up the difference (State Aid). In some districts, though, the amount of local property tax collected is actually larger than the total LCFF amount. These districts are called basic aid districts and they get to keep the entire property tax collection. Since property taxes are also used to pay for charter school students, the amount we transfer to the charter schools is deducted from our property tax proceeds to arrive at a net figure. Our projected property tax collections for 2024-25 are not expected to exceed our calculated LCFF.

LCFF Sources	\$ 369,880,204
Property Taxes, gross	\$ 68,000,000
Less, Transfer to Charter	\$ 24,490,530
Property Taxes, Net	\$ 43,509,470
EPA	\$ 81,246,676
State Aid	\$ 243,424,058
Property Tax for Special Education	\$ 1,700,000



EXECUTIVE SUMMARY

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

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

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

Twin Rivers Unified School District Assessed Valuation and Property Tax Revenue					
Fiscal Year	Local Secured	Unsecured	Total	TRUSD Property Tax Revenue	Tax Revenue (Per \$100,000 AV)
2017-18	\$ 12,116,729,568	\$ 1,060,034,641	\$ 13,176,764,209	\$ 43,571,808	\$331
2018-19	\$ 13,053,346,721	\$ 1,072,773,553	\$ 14,126,120,274	\$ 49,311,903	\$349
2019-20	\$ 13,867,677,424	\$ 1,165,268,412	\$ 15,032,945,836	\$ 51,341,657	\$342
2020-21	\$ 14,791,978,046	\$ 1,277,894,650	\$ 16,069,872,696	\$ 54,883,048	\$342
2021-22	\$ 15,680,748,955	\$ 1,295,876,560	\$ 16,976,625,515	\$ 57,979,859	\$342
2022-23	\$ 17,413,414,261	\$ 1,449,768,887	\$ 18,863,183,148	\$ 64,422,974	\$342
2023-24	\$ 19,169,455,032	\$ 1,379,372,123	\$ 20,548,827,155	\$ 70,179,913	\$342
2024-25 ¹ Projected	\$ 20,032,080,508	\$ 1,441,443,869	\$ 21,473,524,377	\$ 73,338,009	\$342
2025-26 Projected	\$ 20,933,524,131	\$ 1,506,308,843	\$ 22,439,832,974	\$ 76,638,220	\$342
2026-27 Projected	\$ 21,875,532,717	\$ 1,574,092,741	\$ 23,449,625,458	\$ 80,086,940	\$342
2027-28 Projected	\$ 22,859,931,690	\$ 1,644,926,914	\$ 24,504,858,604	\$ 83,690,852	\$342

[1] AV from Continuing Disclosure Annual Report FYE June 30, 2023; 4.5% annual growth assumption in 2025 and thereafter

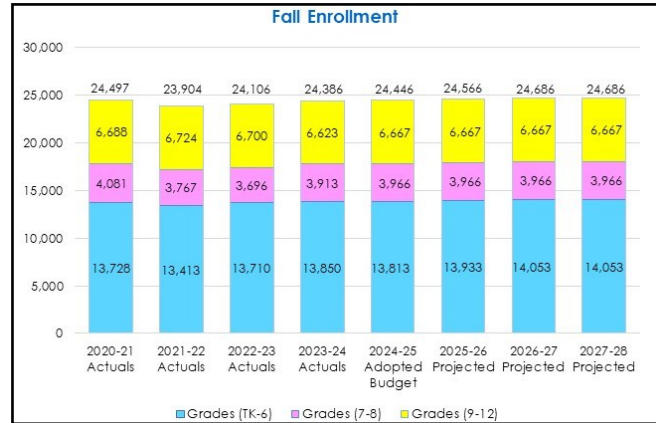


EXECUTIVE SUMMARY

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

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

The forecasts show steady enrollment in the future.



Allocation of Human Resources – Staffing Staffing at the schools is determined based on specific ratios. Non-school site staffing is determined annually according to the needs of the District. Prior year staffing acts as a baseline, to which staffing full-time equivalents (FTE) is either added or subtracted. Teacher staffing is determined by established class size ratios. Our 2023-24 base staffing ratio for Kindergarten is 24 students per teacher, grades 1-3 is 24.99 students per teacher and grades 4-6 is 30 students per teacher. At the intermediate and high school level (grades 7 through 12) our staffing ratio is one teacher for every 34 students. Additionally, supplemental/concentration funds within the LCFF are used to fund 9 additional kindergarten teachers above the base staffing to have a district average of 20:1 for kindergarten. Total District staffing for 2024-25 is projected to be 3,186.64 FTE.

The 2021-22 staffing increase is mainly due to restricted COVID funds for positions to support student learning recovery. The 2022-23 decrease is due to one-time COVID funded positions in the prior year. The 2023-24 increase is mostly for paraeducators and teachers in transitional kindergarten classrooms, instructional coaches and classroom teachers due to increased enrollment. The increased projected for 2024-25 is mostly for paraeducators and teachers in transitional kindergarten classrooms, classroom teachers for increased enrollment and staffing for a new school (Northlake TK-8).

CATEGORIES	2020-21 Actuals FTE	2021-22 Actuals FTE	2022-23 Actuals FTE	2023-24 Actuals FTE	2024-25 Adopted Budget FTE
Teachers	1,320.36	1,314.90	1,244.33	1,343.23	1,371.18
Principals/Vice-Principals	88.00	91.00	89.00	93.00	90.00
Certificated Administrators	35.00	38.00	39.00	39.00	39.00
Other Certificated Personnel	167.62	185.72	187.12	184.52	184.93
Instructional Aides	328.39	341.67	362.18	380.99	430.12
Clerical/Classified Support	861.05	878.37	902.14	901.62	921.45
Classified Management	59.00	67.00	76.00	75.00	76.00
Other Classified Personnel	59.42	69.33	68.53	71.59	73.96
Total FTE	2,918.84	2,985.99	2,968.30	3,088.95	3,186.64

The State requires that unified districts spend 55% or more of their funds on classroom instruction. This includes teachers and teacher aides. Each year we file a report with the State showing what proportion of our spending goes to the classroom. If a district does not meet the spending percentage, there are three possible exemptions per Education Code 41372. The District did not meet the 2022-23 55%, but was approved for an exemption since the District's teacher salaries are in excess of those paid by comparable school districts. The District's 2023-24 percentage will be calculated in August during year end closing.

EXECUTIVE SUMMARY

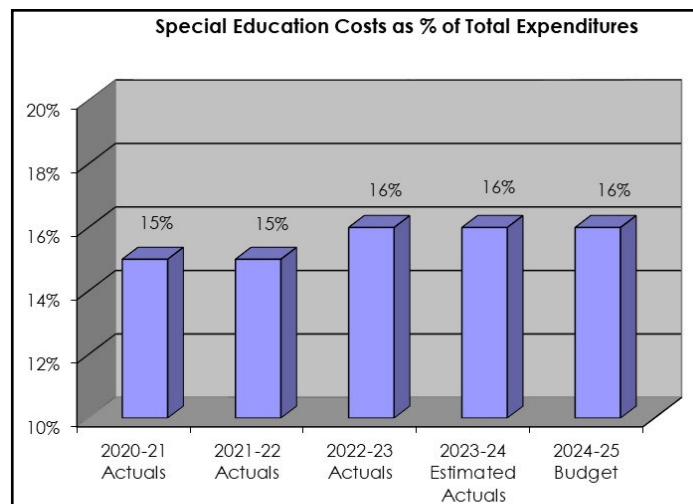
Special Education We are committed to educating students with special educational needs, as required by state and federal law. We provide a full continuum of services to students with special needs for eligible children from age infant to 22, which includes district preschool and adult transition programs for students receiving special education services. Students are served in a variety of settings in order to meet their goals in the Least Restrictive Environment. Other agencies and nonpublic schools serve students whose educational needs cannot be met by district programs. The placement and appropriate services provided these students are determined by the student's individual education plan (IEP) as required by state and federal law. The IEP is developed by a team including teachers, specialists, administrators, the student's parents and the student (when appropriate). We plan to spend over \$89.9 million a on special education (including transportation), which is 16% of our total General Fund expenditures.

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

Approximately 16.4% of our students are eligible for and receive some kind of special education service in the District, including the dependent and independent charter programs. The number of students referred for special education services and the cost of certain programs and services continues to be evaluated.

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

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



EXECUTIVE SUMMARY

CHANGES IN DEBT

The long-term debt obligations include General Obligation (GO) Bonds and post-employment benefits. The District did not enter into any new debt, sell or refund bonds in 2023-24.

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

California law limits GO Bond debt to 2.5% of total assessed valuation for a unified school district and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2024 is \$365,875,226. We are under our debt capacity limit by \$147.8 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

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

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2024-25	\$20,404,900	\$12,618,439	\$33,023,339
2025-26	\$20,491,669	\$11,682,265	\$32,173,934
2026-27	\$12,006,251	\$13,242,146	\$25,248,397
2027-28	\$12,354,519	\$13,478,309	\$25,832,828
2028-29	\$12,129,331	\$12,809,122	\$24,938,453
2029-30	\$12,983,211	\$12,481,160	\$25,464,371
2030-31	\$11,553,355	\$14,222,661	\$25,776,016
2031-32	\$11,221,367	\$14,623,872	\$25,845,238
Thereafter	\$252,712,623	\$219,964,255	\$472,676,878
Total	\$365,857,226	\$325,122,229	\$690,979,454

Capital Lease Obligations On July 1, 2024, the District does not hold any capital lease obligations and none are anticipated for 2024-25.

Other Postemployment Benefits The District provides postemployment health benefits to certificated and classified employees for up to 10 years between the age of 55 and 65. The District pays up to the single employee district contribution on health insurance in an amount that will not exceed the dollar amount paid to regular full-time employees. To qualify, employees must retire from the District after attaining age 55, with at least 10 years of District service for classified employees and all management and 15 years of services for certificated employees. The expenditures for post employment health benefits are recognized on a pay-as-you-go basis with the General Fund. The approximate accumulated future liability for the District at June 30, 2024 is estimated to be \$47.7 million based on an actuarial valuation date of July 1, 2022 and measurement date of June 30, 2023.



EXECUTIVE SUMMARY

STUDENT ACHIEVEMENT

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

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

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

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

ASSESSMENT

English Language Arts/Literacy and Mathematics Assessments In 2024-25, California will continue to administer the Smarter Balanced Summative Assessments in English language arts/literacy (ELA) and mathematics in grades three through eight and eleven. Also, California is administering the California Alternative Assessments in ELA and mathematics to students with significant cognitive disabilities in grades three through eight and eleven (students whose Individualized Education Program [IEP] designates the use of an alternate assessment).

English Language Proficiency Test In 2024-25, the English Language Proficiency Assessments for California (ELPAC) will be administered as an Initial and Summative Assessment of English Learners progress in obtaining English Proficiency.

California Next Generation Science Standards Summative Assessments In 2024-25, all students in grades five and eight will participate in the California Science Test (CAST). Because of the flexibility in grade administrations in high school, students in grades ten, eleven, and twelve may participate in the test (all students will need to participate by the end of grade twelve enrollment). Also, California is administering the California Alternative Assessments in Science to students with significant cognitive disabilities in the same grade levels as CAST.



EXECUTIVE SUMMARY

MULTI-YEAR PROJECTIONS

Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. The District provides data since 2020-21, the budget for the current year and three years of projected data for each of the District's funds. The projections take into consideration economic forecasts for the State of California, pupil trends and a variety of other issues.

Salary projections for future years are calculated at a 1.3% increase for certificated and 2.1% increase for classified step and column. Benefits and non-salary expenses are projected based on anticipated enrollment which includes 17 additional teachers in 2025-26 and 6 additional teachers in 2026-27. One-time reductions are eliminated from the projection years. The years with deficit spending are not a structural deficit. The deficit is a reflection of the planned one-time expenditures and mostly for the use of restricted carryover funds.

A summary of the District's General Fund for 2020-21 through 2027-28 is reflected in the following table:

General Fund	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
Beginning Fund Balance	\$0	\$67,409,159	\$107,240,775	\$178,659,684	\$189,432,025	\$166,014,651	\$147,567,751	\$139,343,677
Revenue	\$460,070,651	\$509,770,587	\$594,766,769	\$595,820,629	\$520,684,858	\$526,721,231	\$540,711,527	\$553,855,517
Expenditures	\$443,146,919	\$469,938,971	\$523,347,860	\$585,048,288	\$544,102,232	\$545,168,131	\$548,935,601	\$559,427,077
Surplus/(Deficit)	\$16,923,732	\$39,831,616	\$71,418,909	\$10,772,341	(\$23,417,374)	(\$18,446,900)	(\$8,224,074)	(\$5,571,560)
Ending Fund Balance	\$16,923,732	\$107,240,775	\$178,659,684	\$189,432,025	\$166,014,651	\$147,567,751	\$139,343,677	\$133,772,117

A summary of the District's Special Revenue Funds for 2020-21 through 2027-28 is reflected in the following table:

Special Revenue Funds	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
Beginning Fund Balance	\$11,999,222	\$23,746,836	\$28,147,755	\$28,448,655	\$25,418,622	\$20,330,619	\$18,699,550	\$17,152,614
Revenue	\$50,592,109	\$56,091,141	\$57,518,380	\$59,724,548	\$55,889,689	\$56,547,238	\$57,677,723	\$58,407,343
Expenditures	\$40,681,836	\$51,690,221	\$57,217,478	\$62,754,581	\$60,977,693	\$58,178,306	\$59,224,659	\$59,732,159
Surplus/(Deficit)	\$9,910,273	\$4,400,920	\$300,901	(\$3,030,033)	(\$5,088,004)	(\$1,631,068)	(\$1,546,936)	(\$1,324,816)
Ending Fund Balance	\$21,909,495	\$28,147,756	\$28,448,656	\$25,418,622	\$20,330,618	\$18,699,550	\$17,152,614	\$15,827,798

A summary of the District's Capital Project Funds for 2020-21 through 2027-28 is reflected in the following table:

Capital Project Funds	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
Beginning Fund Balance	\$54,873,276	\$108,627,029	\$172,591,641	\$259,837,447	\$125,555,557	\$34,011,507	\$43,742,782	\$53,474,021
Revenue	\$73,550,217	\$75,287,758	\$172,309,265	\$56,073,777	\$45,737,659	\$40,168,213	\$40,168,178	\$40,168,158
Expenditures	\$19,796,465	\$11,343,960	\$85,063,458	\$190,355,667	\$137,281,709	\$30,436,939	\$30,436,939	\$30,433,967
Surplus/(Deficit)	\$53,753,752	\$63,943,798	\$87,245,807	(\$134,281,890)	(\$91,544,050)	\$9,731,274	\$9,731,239	\$9,734,191
Ending Fund Balance	\$108,627,028	\$172,570,827	\$259,837,447	\$125,555,557	\$34,011,507	\$43,742,782	\$53,474,021	\$63,208,212

A detailed analysis of projections for all funds can be found in the Informational Section of this 2024-25 Adopted Budget book.



ORGANIZATIONAL SECTION



ORGANIZATIONAL SECTION

MISSION & VISION STATEMENT

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

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

Core Beliefs:

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

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

Focus Areas:

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



ORGANIZATIONAL SECTION

DISTRICT DESCRIPTION

Twin Rivers Unified School District is dedicated to the success of every student. From school board members to teachers, bus drivers, office managers, administrators and maintenance staff, everyone works diligently to ensure our students are prepared for college, careers, and civic engagement in an ever-changing global society.

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

With more than 3,200 employees, the District serves over 27,000 students who come from families that speak 50 different languages. Every student, regardless of income, is eligible for a healthy school breakfast and lunch at no cost. During the 2023-2024 school year, Nutrition Services served more than 4.6 million free meals.

Twin Rivers is comprised of 45 schools; 28 elementary schools, five middle schools, four comprehensive high schools, two continuation high schools, one special education school, one K-12 independent study school, three dependent charter schools on eight sites, preschools, along with Twin Rivers Adult School.

As a public agency, the district operates under California state laws, with fiscal oversight by the Sacramento County Office of Education (SCOE).

The district is governed by seven elected school board members. The Board of Trustees sets major policies and district goals and appoints the superintendent. Steve Martinez, Ed.D. is entering his 12th year as Twin Rivers' superintendent.

Please visit our website for more information about Twin Rivers: www.trusd.net.



ORGANIZATIONAL SECTION

DISTRICT MAP

Area 4
Stacey Bastian

Area 2
Sharon Reichelt

Area 5
Basim Elkarra

Area 3
Christine Jefferson

Area 1
Michael Baker

Area 6
Rebecca Sandoval

Area 7
Sascha Vogt

ORGANIZATIONAL SECTION

DISTRICT GOALS

Twin Rivers Unified School District believes in the potential of every student and values the uniqueness of each child. The district is committed to fostering a culture learning and continuous improvement, offering every student a high-quality and challenging education. We set district goals to ensure that our mission is effectively planned, monitored and successfully implemented.

Current District goals:

- By 2024-25, TR will have 55% of all graduating seniors meeting A-G criteria, with each high school increasing rates by 3.5% each year.
- By 2024-25, TR will have a 95% cohort graduation rate, with each high school maintaining 95% or higher.
- By 2024-25, TR will be a 50/50 district in SBAC results, with each school growing no less than 5% (ELA) and 5% (math) during 2023-2024.
- For 2023-24 and subsequent years, TR will maintain a budget that does not include a structural deficit and also prioritizes resources to meet student needs.
- For 2021-22 and subsequent years, TR will maintain a budget that does not include a structural deficit and also prioritizes resources to meet student needs.

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

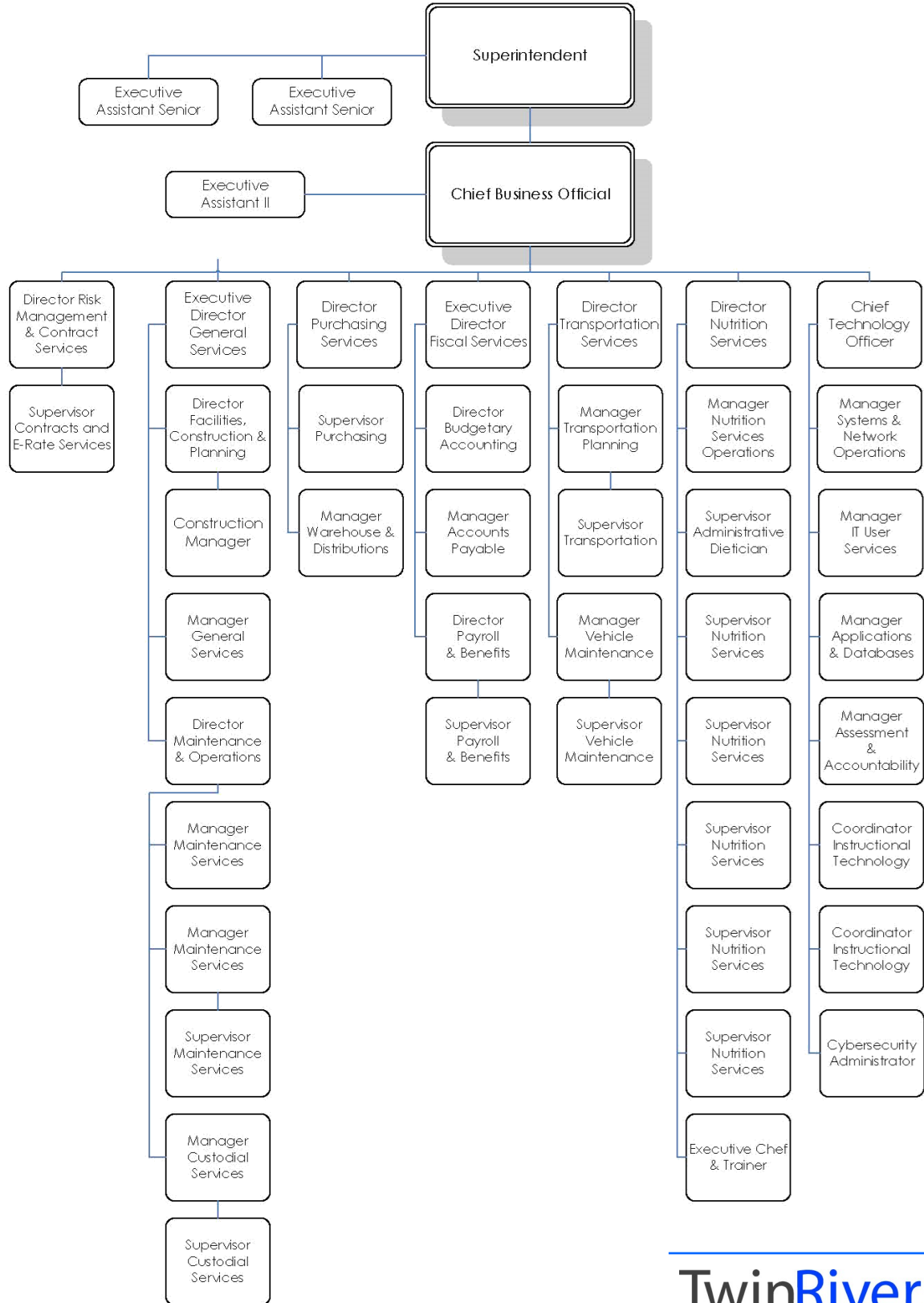
The LCAP is required to identify annual goals, specific actions geared toward implementing those goals, and must measure progress for student groups across multiple performance indicators based on eight priorities set by the State. The priorities must be aligned with the District's spending plan to ensure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

Twin Rivers Unified School District
2024-25 LCAP Goals

- 1. Increase Academic Achievement and Decrease Disproportionalities**
Budgeted Expenditures: \$60,924,342
- 2. Ensure All Students Graduate College and Career Ready**
Budgeted Expenditures: \$5,327,092
- 3. Improve Culture and Climate through increased Student Engagement**
Budgeted Expenditures: \$22,310,637
- 4. Increase Parent Engagement**
Budgeted Expenditures: \$608,633
- 5. Provide Facilities that are Clean, Safe and Conducive to Student Learning**
Budgeted Expenditures: \$14,131,263
- 6. Increase ELA and Math Academic Achievement for Students with Disabilities**
Budgeted Expenditures: \$950,094
- 7. Equity Multiplier Focus Goals**
Budgeted Expenditures: \$1,891,151

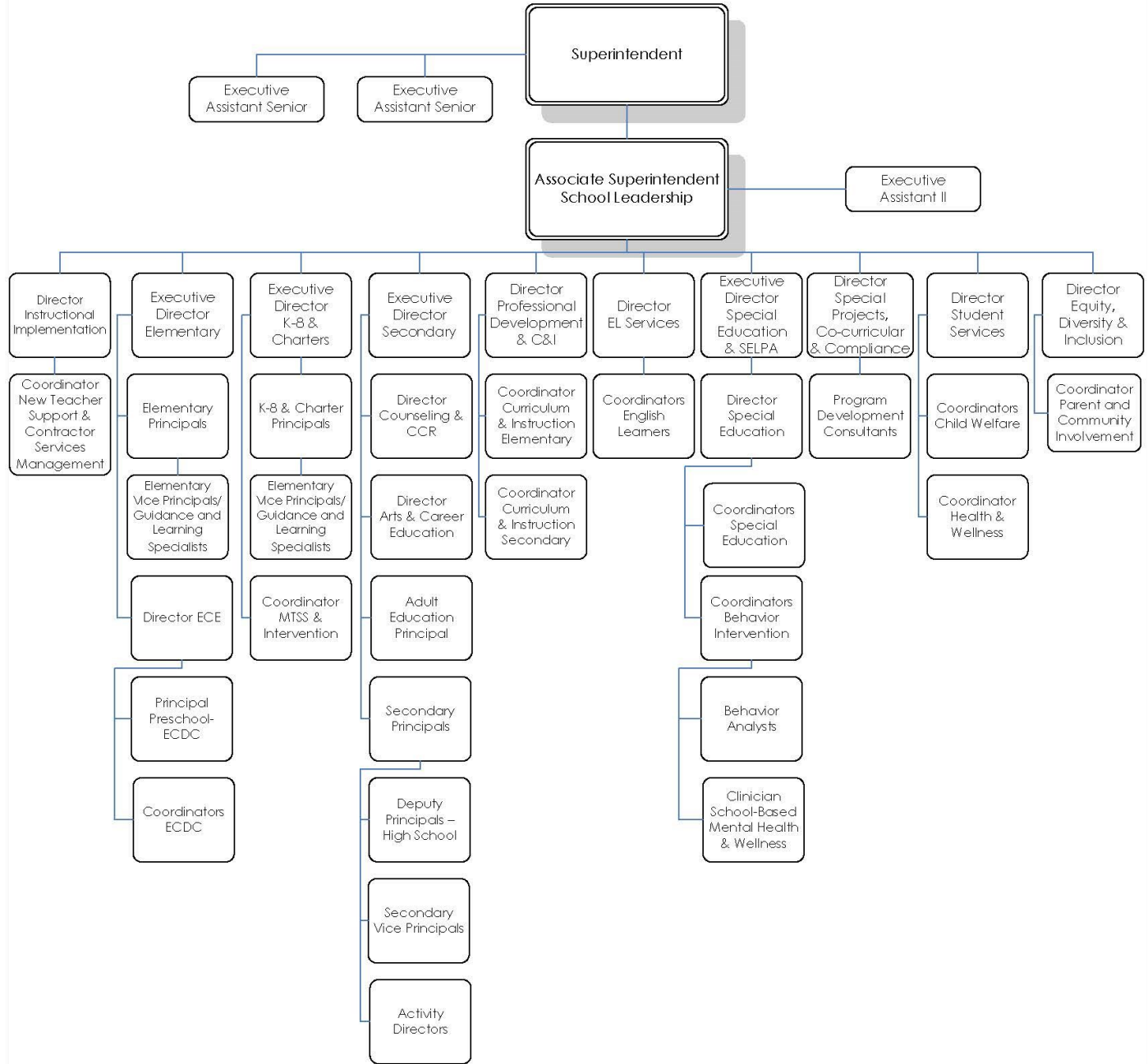
ORGANIZATIONAL SECTION

ORGANIZATIONAL CHART - ADMINISTRATIVE SERVICES

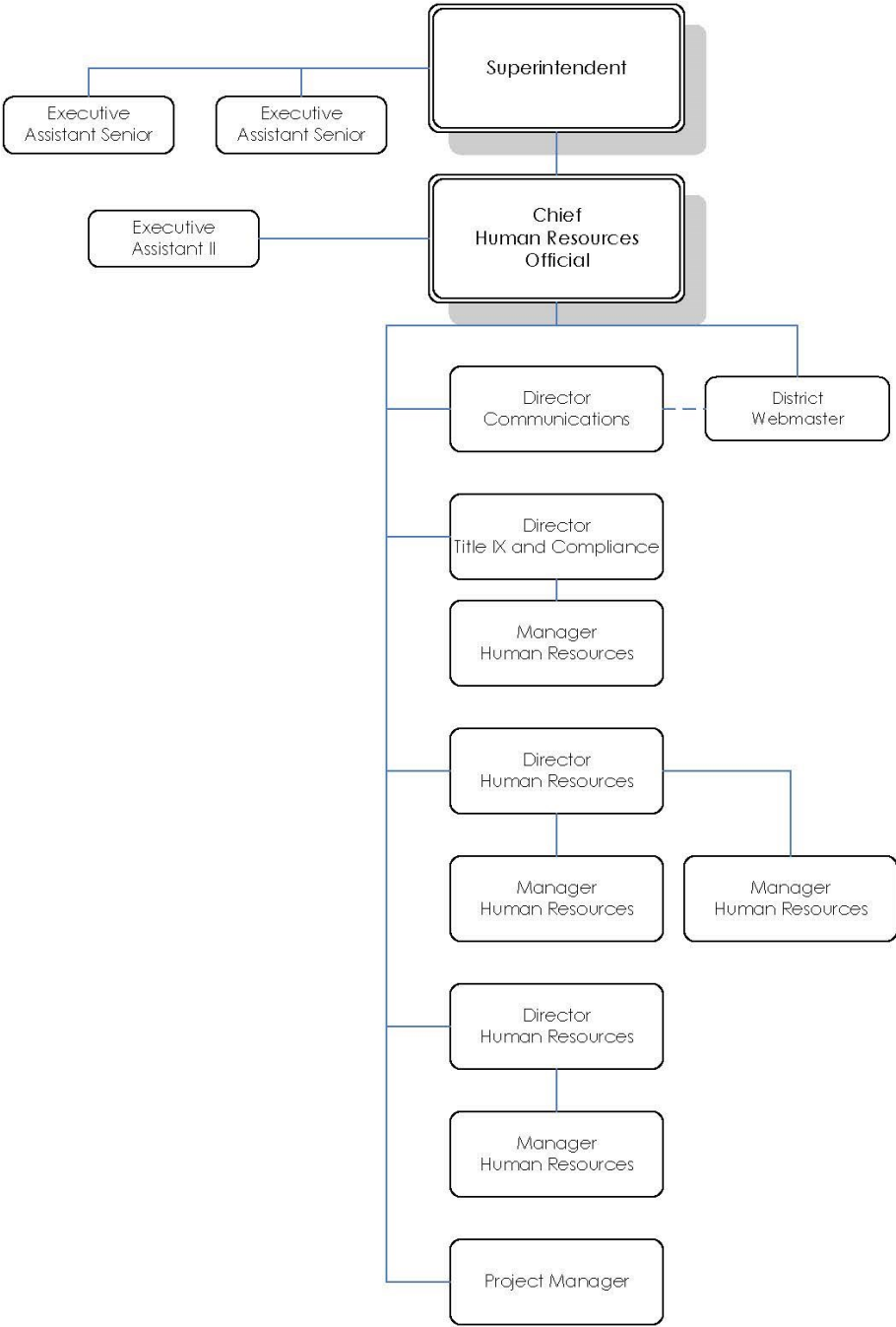


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ORGANIZATIONAL CHART - INSTRUCTIONAL DIVISION

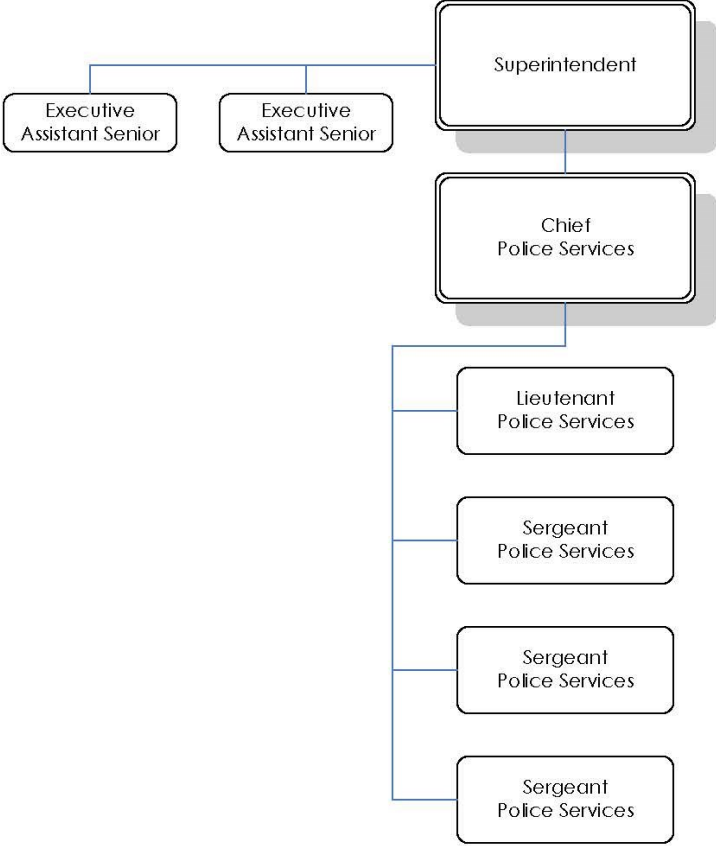


ORGANIZATIONAL CHART - HUMAN RESOURCES



ORGANIZATIONAL SECTION

ORGANIZATIONAL CHART - POLICE SERVICES



ORGANIZATIONAL SECTION

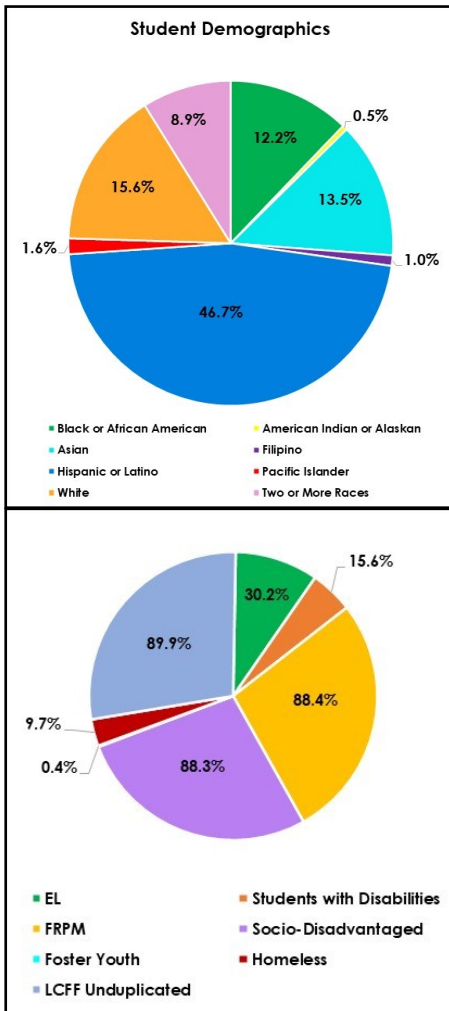
STUDENT DEMOGRAPHICS

ENROLLMENT

The by school enrollment for the current year and past three years of Twin Rivers Unified School District is shown in the table to the right. We expect 24,446 students in the fall of 2024 as compared to 24,386 students in the prior year, which is an increase of 60 students.

Additionally, we expect about 1,150 children for the preschool programs and approximately 1,600 in the Adult Education Program.

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



Fall Enrollment History				
School Name	2021	2022	2023	2024*
Allison Elementary	353	400	389	399
Babcock Elementary	318	362	367	398
Castori Elementary	597	567	558	569
Creative Connections Arts Academy (K-6)	337	362	368	349
Creative Connections Arts Academy (7-12)	327	329	337	348
Del Paso Heights Elementary	440	466	469	467
Dry Creek Elementary	582	594	625	632
Fairbanks Elementary	352	367	369	353
Foothill High	1,183	1,251	1,289	1,364
Foothill Oaks Elementary	486	502	498	494
Foothill Ranch Middle School	422	453	493	490
Frontier Elementary	402	391	374	360
Garden Valley Elementary	315	331	341	364
Grant Union High	2,088	2,040	2,016	2,005
Hagginwood Elementary	342	372	359	345
Highlands High School	723	744	754	763
Hillsdale Elementary	261	251	236	228
Joyce Elementary (TK-8)	534	509	513	497
Keema School for Independent Study	1,032	691	582	525
Kohler Elementary (TK-8)	431	425	374	351
Las Palmas	969	1,017	1,026	1,015
Madison Elementary	671	706	745	736
Martin Luther King Jr. Technology Academy	383	469	514	500
Miles P. Richmond	54	61	72	67
Non-Public Schools	66	63	68	65
Northlake Elementary (TK-8)	-	-	-	200
Northwood Elementary	351	382	428	422
Norwood Junior High	436	406	458	448
Nova Opportunity School	6	-	-	-
Oakdale Elementary (TK-8)	623	584	547	528
Orchard Elementary	341	344	320	312
Pacific Career and Technology High	124	107	78	90
Pioneer Elementary (TK-8)	603	639	643	642
Regency Park Elementary	649	723	771	640
Ridgepoint Elementary (TK-8)	636	664	667	653
Rio Linda High	1,648	1,596	1,596	1,563
Rio Linda Preparatory Academy	343	318	290	300
Rio Tierra Junior High	295	292	303	297
Sierra View Elementary	297	278	284	296
Smythe Academy of Arts and Sciences (TK-6)	644	644	671	674
Smythe Academy of Arts and Sciences (7-8)	471	433	462	486
Strauch Elementary	608	599	590	580
Village Elementary (TK-8)	408	407	456	498
Vista Nueva Career and Technology High	114	151	134	146
Westside Elementary	329	363	376	369
Westside Preparatory Charter **	406	392	446	453
Woodlake Elementary	266	321	329	342
Woodridge Elementary	638	740	801	823
Total	23,904	24,106	24,386	24,446

* Fall 2024 is projected enrollment.

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



ORGANIZATIONAL SECTION

ACCOUNTING POLICIES

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

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

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

FUND ACCOUNTING

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

GOVERNMENTAL FUND TYPES

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

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

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

ORGANIZATIONAL SECTION

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

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

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

BASIS OF ACCOUNTING

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

RECEIVABLES

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

STORES INVENTORY

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

CAPITAL ASSETS

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



ORGANIZATIONAL SECTION

PREPAID EXPENSES

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

UNEARNED REVENUES

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

ENCUMBRANCES

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

FUND BALANCE CATEGORIES

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

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

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



ORGANIZATIONAL SECTION

REVENUE & EXPENDITURE ACCOUNTING

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

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



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

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

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

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

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

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



ORGANIZATIONAL SECTION

BUDGET DEVELOPMENT

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

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

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

Equity Multiplier Focus Goals

7. Increase Academic Achievement in ELA by 45 points from standard or greater by English Learner Student as measured by CAASPP by 2027.
8. Increase Academic Achievement in ELA by 45 points from standard or greater by students as measured by CAASPP by 2027.
9. Improve College and Career readiness by 25% or above for all student groups by 2027 as measured by the CA State Dashboard.
10. Decrease behaviors that lead to suspension rate to reduce to 5% or less for all student groups at Vista Nueva by 2027 as measured by the CA State Dashboard.

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



ORGANIZATIONAL SECTION

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

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

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

The key factors that affect the budget this year are:

- LCFF revenue increase of 1.07%
- Automatic step/column salary increases
- 3% salary increase
- Compounding employer PERS increased costs
- A new TK-8 school (Northlake)



FISCAL ACCOUNTABILITY

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

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

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

ORGANIZATIONAL SECTION

BUDGET DEVELOPMENT GUIDELINES AND RESPONSIBILITIES

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

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

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

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

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

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

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

In November/December, along with staffing allocations, school sites are also given estimated allocations for budgets to complete staffing needs with the Human Resources Department in January.

Additionally, in January adjustments are made to staffing projections, if needed, based on the release of the Governor's proposed State budget for the upcoming year. In that proposed budget, the Governor indicates his estimate of school revenues. We prepare a preliminary district budget based on the Governor's proposals to review with the Board of Trustees.

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



ORGANIZATIONAL SECTION

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

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

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

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

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

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



ORGANIZATIONAL SECTION

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

Major capital expenditures are funded by one or more of the District's special purpose funds—the Deferred Maintenance Fund and all of the Capital Project Funds. Through the Deferred Maintenance Plan and the Long Range Facilities Master Plan, needs are identified every fall for the following fiscal year; costs are estimated, resources are analyzed, and projects are put out to bid. All purchases that exceed the legal bid limits (currently \$114,500 for services and materials and \$60,000 for construction) must go through the advertised bid procedure required by the state of California. The recommended award must be approved by the Board of Trustees. Most of the capital projects are accomplished during the summer.

The 2024-25 and future projects are listed on the next two pages.



ORGANIZATIONAL SECTION

PLANNED CAPITAL PROJECTS

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Districtwide Outdoor Learning Shade Structures	\$ 10,000,000	Fund 14 - 24/25 Supplemental/Concentration	Spring 2024	Summer 2025	20 years
Districtwide Backboard Replacement	\$ 200,000	Fund 14 - Deferred Maintenance	Fall 2024	Summer 2025	5 years
Norwood Junior High Cafe/Modernization	\$ 200,000	Fund 14 - 24/25 Supplemental/Concentration	Winter 2021	Fall 2025	30 years
Las Palmas West Elementary Flooring	\$ 1,092,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2024	5 years
Rio Linda Preparatory HVAC	\$ 809,000	Measure J (FD 21 RC 9462)	Summer 2023	Summer 2024	15 years
Madison Elementary Hardcourts	\$ 725,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	15 years
Regency Park Elementary Flooring	\$ 406,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	5 years
Oakdale Elementary Flooring	\$ 281,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2024	5 years
Oakdale Elementary Exterior Painting	\$ 212,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	10 years
Northwood Elementary Flooring	\$ 124,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	5 years
Hagginwood Elementary Flooring	\$ 120,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2024	5 years
Babcock Elementary Flooring	\$ 100,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	5 years
Woodlake Elementary Flooring	\$ 89,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2024	5 years
CCAA High Hardcourts	\$ 1,534,000	Measure J (FD 21 RC 9462)	Summer 2024	Fall 2024	15 years
Rio Tierra Junior High Roofing	\$ 1,051,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	25 years
Westside Elementary Hardcourts	\$ 930,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	15 years
Westside Elementary Kitchen Modernization	\$ 863,000	Measure K (FD 21 RC 9463)	Winter 2023	Fall 2024	20 years
Norwood HVAC	\$ 828,000	Measure J (FD 21 RC 9462)	Summer 2023	Fall 2024	15 years
Smythe Elementary Kitchen Modernization	\$ 803,000	Measure K (FD 21 RC 9463)	Winter 2023	Fall 2024	20 years
Foothill High HVAC	\$ 778,000	Measure J (FD 21 RC 9462)	Summer 2023	Fall 2024	15 years
CCAA High HVAC	\$ 735,000	Measure J (FD 21 RC 9462)	Summer 2023	Fall 2024	15 years
Rio Tierra Junior High Fencing	\$ 706,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	15 years
Highlands High HVAC	\$ 678,000	Measure J (FD 21 RC 9462)	Summer 2023	Fall 2024	15 years
Norwood Junior High Roofing	\$ 555,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	25 years
Rio Linda High Exterior Paint	\$ 510,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	10 years
Highlands High Exterior Paint	\$ 424,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	10 years
Garden Valley Elementary Roofing	\$ 393,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Rio Linda Preparatory Exterior Paint	\$ 305,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	10 years
Morey Avenue Roofing	\$ 274,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Smythe Elementary Roofing	\$ 274,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Madison Elementary Roofing	\$ 208,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Strauch Elementary Roofing	\$ 147,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Regency Park Elementary Roofing	\$ 125,000	Measure K (FD 21 RC 9463)	Summer 2024	Fall 2024	25 years
Rio Linda High Fencing	\$ 118,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	15 years
Woodlake Elementary Exterior Painting	\$ 111,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	10 years
Highlands High Roofing	\$ 102,000	Measure J (FD 21 RC 9462)	Spring 2023	Fall 2024	25 years
Norwood Exterior Paint	\$ 50,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	10 years
Sierra View Elementary Exterior Painting	\$ 42,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	10 years
Grant High West Roofing	\$ 33,000	Measure J (FD 21 RC 9462)	Winter 2024	Fall 2024	25 years
Norwood Junior High Cafe Addition	\$ -	Measure J (FD 21 RC 9462)	Spring 2023	Fall 2024	30 years
Rio Tierra Junior High Exterior Paint	\$ 254,000	Measure J (FD 21 RC 9462)	Summer 2024	Winter 2024	10 years
Grant High Hardcourts	\$ 1,000,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	15 years
Grant High West Hardcourts	\$ 930,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	15 years
Grant High Exterior Paint	\$ 800,000	Measure J (FD 21 RC 9462)	Summer 2024	Summer 2025	10 years
Grant High Roofing	\$ 800,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	25 years
Foothill Ranch Middle Hardcourts (Actual budget \$3.9 million)	\$ 3,400,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2025	15 years
Ridgepoint Elementary Kitchen Modernization	\$ 2,122,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Hagginwood Elementary Kitchen Modernization	\$ 2,118,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Madison Elementary Kitchen Modernization	\$ 1,980,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Joyce Elementary Kitchen Modernization	\$ 1,961,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Garden Valley Elementary Cafeteria/Admin. Building (Actual budget \$9.25 million)	\$ 5,143,000	Measure K (FD 21 RC 9463)	Fall 2024	Fall 2026	30 years

ORGANIZATIONAL SECTION

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Dry Creek Elementary Universal TK Remodel	\$ 500,000	Fund 35	Summer 2024	Summer 2024	30 years
Madison Elementary Universal TK	\$ 3,500,000	Fund 35	Winter 2024	Summer 2025	30 years
Northwood Elementary Universal TK Remodel	\$ 1,000,000	Fund 35	Fall 2024	Winter 2025	30 years
Rio Linda High Beautification	\$ 846,000	Fund 40 - Beautification	Fall 2023	Summer 2024	15 years
Westside Kinder Play Area	\$ 650,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	10 years
Garden Valley Elementary Fencing	\$ 225,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
Highlands High Fencing	\$ 140,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
Smythe Elementary Fire Alarm	\$ 100,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	10 years
Rio Linda Elementary Fencing	\$ 100,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
Oakdale Elementary Staff Room Improvements	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
MLK, Jr. Junior High Staff Room Improvements	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
Hagginwood Elementary Staff Room Improvements	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
District Office Bay B Walls	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
Del Paso Elementary Staff Room Improvements	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
Kohler Elementary Fencing	\$ 98,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
District Office Improvements	\$ 80,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
Pacific High Newborn Shade Structure	\$ 72,265	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	20 years
Northlake TK-8	\$ 5,000,000	Fund 40 - Northlake	Spring 2023	Fall 2024	30 years
Grant High Interior Courtyard Improvements	\$ 2,234,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	20 years
Winona Tenant Improvements	\$ 800,000	Fund 40 - Capital Outlay	Summer 2023	Fall 2024	10 years
Babcock Elementary TK Play Area (Playground Replacement)	\$ 579,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	10 years
Districtwide Vape Detection	\$ 536,000	Fund 40 - Capital Outlay	Summer 2024	Fall 2024	20 years
COA Roof Replacement - Bldg H	\$ 300,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	25 years
Rio Linda Elementary Roofing	\$ 270,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	25 years
District Office Tenant Improvements	\$ 200,000	Fund 40 - Capital Outlay	Summer 2023	Fall 2024	15 years
Rio Linda Elementary Remediation	\$ 193,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	15 years
Rio Linda Elementary Fire Alarm	\$ 30,000	Fund 40 - Capital Outlay	Summer 2022	Fall 2024	10 years
Foothill High Beautification	\$ 2,000,000	Fund 40 - Beautification	Fall 2023	Winter 2024	15 years
Hillsdale Elementary Site Improvements	\$ 1,750,000	Fund 40 - Capital Outlay	Summer 2024	Winter 2024	20 years
Pioneer Elementary Admin. Building	\$ 1,650,000	Fund 40 - Capital Outlay	Spring 2024	Winter 2024	30 years
Smythe Middle ADA Improvements	\$ 360,000	Fund 40 - Capital Outlay	Summer 2024	Winter 2024	20 years
Ridgepoint Elementary Single Point of Entry	\$ 200,000	Fund 40 - Capital Outlay	Summer 2024	Winter 2024	15 years
Woodlake Elementary Fencing	\$ 116,700	Fund 40 - Capital Outlay	Summer 2024	Winter 2024	15 years
Ridgepoint Elementary Site Improvements	\$ 41,540	Fund 40 - Capital Outlay	Winter 2024	Spring 2025	15 years
Multi-Site Athletics A/V Upgrades	\$ 3,500,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	10 years
Grant High West Beautification	\$ 2,500,000	Fund 40 - Beautification	Winter 2024	Summer 2025	15 years
Highlands High Beautification	\$ 2,500,000	Fund 40 - Beautification	Winter 2024	Summer 2025	15 years
Districtwide Restroom Refreshers	\$ 2,000,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	15 years
Police Services Tenant Improvements	\$ 894,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	15 years
Woodridge Elementary Single Point of Entry	\$ 150,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	15 years
Districtwide Campus Logos	\$ 135,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	15 years
Hagginwood Elementary Fencing	\$ 100,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	15 years
Las Palmas West Site Improvements	\$ 19,700	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	20 years
Grant High Auditorium HVAC	\$ 6,000,000	Fund 40 - Capital Outlay	Winter 2024	Fall 2025	15 years
Districtwide Restroom Modernization	\$ 150,000	Fund 40 - Capital Outlay	Spring 2025	Winter 2025	15 years
Grant High Stadium & Gym Modernization Phase 2	\$ 6,000,000	Fund 40 - Capital Outlay	Summer 2025	Summer 2026	20 years
ENEC	\$ 11,000,000	Fund 40 - ENEC	TBD	TBD	30 years

FINANCIAL SECTION



FINANCIAL SECTION

FINANCIAL OVERVIEW

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

SIGNIFICANT REVENUE SOURCES AND EXPENDITURE CATEGORIES

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

Federal Revenue is revenue received from the federal government.

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

Other Local Revenue is revenue received from local sources.

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

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

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

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

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

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

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

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

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

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

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



FINANCIAL SECTION

REVENUES AND EXPENDITURES, BY OBJECT

The following tables show the actuals from 2020-21 forward; the 2023-24 estimated actuals, the 2024-25 adopted budget and three years of future forecasts. The first table is a summary of all funds followed by each of the individual funds.

All Funds	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$288,702,763	\$313,213,245	\$344,798,123	\$364,457,862	\$369,880,204	\$383,737,077	\$398,302,719	\$411,446,709
Federal Revenue	\$107,828,261	\$134,203,564	\$110,895,171	\$108,504,851	\$61,451,499	\$57,221,530	\$57,757,569	\$58,296,096
Other State Revenue	\$91,610,153	\$101,406,789	\$174,095,748	\$138,862,247	\$117,117,705	\$117,251,123	\$117,915,918	\$118,152,603
Other Local Revenue	\$25,956,583	\$40,350,994	\$31,496,026	\$38,638,494	\$20,267,298	\$17,151,952	\$16,506,222	\$16,460,610
Transfers-in from Other Funds	\$69,333,105	\$51,505,894	\$53,936,183	\$61,155,500	\$53,595,500	\$48,075,000	\$48,075,000	\$48,075,000
Other Sources	\$782,111	\$469,000	\$109,373,163	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$584,212,976	\$641,149,486	\$824,594,414	\$711,618,954	\$622,312,206	\$623,436,682	\$638,557,428	\$652,431,017
EXPENSE								
Certificated Salaries	\$142,448,879	\$149,423,411	\$163,841,991	\$181,876,368	\$189,059,298	\$192,735,678	\$194,569,424	\$196,066,745
Classified Salaries	\$56,440,075	\$62,772,764	\$69,731,235	\$78,429,406	\$85,419,800	\$87,565,788	\$89,380,079	\$90,643,695
Employee Benefits	\$83,565,942	\$89,960,136	\$100,192,178	\$111,577,141	\$123,030,229	\$125,360,436	\$126,951,278	\$129,216,800
Books & Supplies	\$43,297,235	\$49,640,208	\$47,484,027	\$60,814,505	\$40,392,433	\$40,676,676	\$40,933,480	\$41,668,222
Services & Other Operating Expenditures	\$67,682,274	\$75,718,826	\$98,368,686	\$107,571,227	\$88,365,628	\$86,815,991	\$82,644,952	\$84,402,916
Capital Outlay	\$28,258,782	\$48,337,841	\$100,707,456	\$233,355,108	\$158,816,701	\$45,130,144	\$45,127,270	\$45,124,252
Other Expenses and Outgo	\$12,598,926	\$5,614,072	\$31,367,041	\$3,379,281	\$3,682,045	\$3,759,290	\$3,786,550	\$3,766,407
Transfers-out to Other Funds	\$69,333,105	\$51,505,894	\$53,936,183	\$61,155,500	\$53,595,500	\$48,095,500	\$48,095,500	\$48,095,500
Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$3,643,871	\$7,108,666	\$10,608,666
TOTAL OPERATING EXPENSE	\$503,625,218	\$532,973,152	\$665,628,797	\$838,158,536	\$742,361,634	\$633,783,375	\$638,597,199	\$649,593,203
Revenues over (under) Expenses	\$80,587,758	\$108,176,334	\$158,965,617	(\$126,539,582)	(\$120,049,428)	(\$10,346,693)	(\$39,771)	\$2,837,815
Beginning Fund Balance	\$66,872,498	\$147,460,256	\$255,636,590	\$414,602,207	\$288,062,625	\$168,013,197	\$157,666,504	\$157,626,733
Ending Fund Balance	\$147,460,256	\$255,636,590	\$414,602,207	\$288,062,625	\$168,013,197	\$157,666,504	\$157,626,733	\$160,464,547

EXPENDITURES BY OBJECT, ALL FUNDS 2024-25

FUNDS	Certificated Salaries	Classified Salaries	Employee Benefits	Books & Supplies	Services & Other Operating Expenses	Capital Outlay	Other Expenses and Outgo	Transfers-out to Other Funds	TOTAL EXPENDITURES
General Fund	\$183,556,376	\$71,539,998	\$113,641,982	\$27,740,221	\$84,143,192	\$7,901,056	\$2,304,407	\$53,275,000	\$544,102,232
Student Activity									
Special Revenue Fund	\$0	\$0	\$0	\$838,500	\$211,500	\$0	\$0	\$0	\$1,050,000
Adult Education Fund	\$1,472,277	\$1,469,280	\$1,293,242	\$70,710	\$651,410	\$0	\$210,534	\$300,000	\$5,467,453
Child Development Fund	\$4,030,645	\$2,944,450	\$3,495,117	\$163,229	\$808,449	\$0	\$474,689	\$0	\$11,916,579
Cafeteria Fund	\$0	\$9,426,308	\$4,584,899	\$11,579,773	\$677,993	\$0	\$692,415	\$0	\$26,961,388
Deferred Maintenance Fund	\$0	\$0	\$0	\$0	\$0	\$15,582,273	\$0	\$0	\$15,582,273
Special Reserve Fund for Postemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Fund	\$0	\$0	\$0	\$0	\$4,861	\$31,206,071	\$0	\$0	\$31,210,932
Capital Facilities Fund	\$0	\$39,764	\$14,989	\$0	\$1,215,795	\$17,837,407	\$0	\$0	\$19,107,955
County School Facility Fund	\$0	\$0	\$0	\$0	\$0	\$10,250,003	\$0	\$0	\$10,250,003
Special Reserve Fund for Capital Outlay Projects	\$0	\$0	\$0	\$0	\$652,428	\$76,039,891	\$0	\$20,500	\$76,712,819
TOTAL	\$189,059,298	\$85,419,800	\$123,030,229	\$40,392,433	\$88,365,628	\$158,816,701	\$3,682,045	\$53,595,500	\$742,361,634

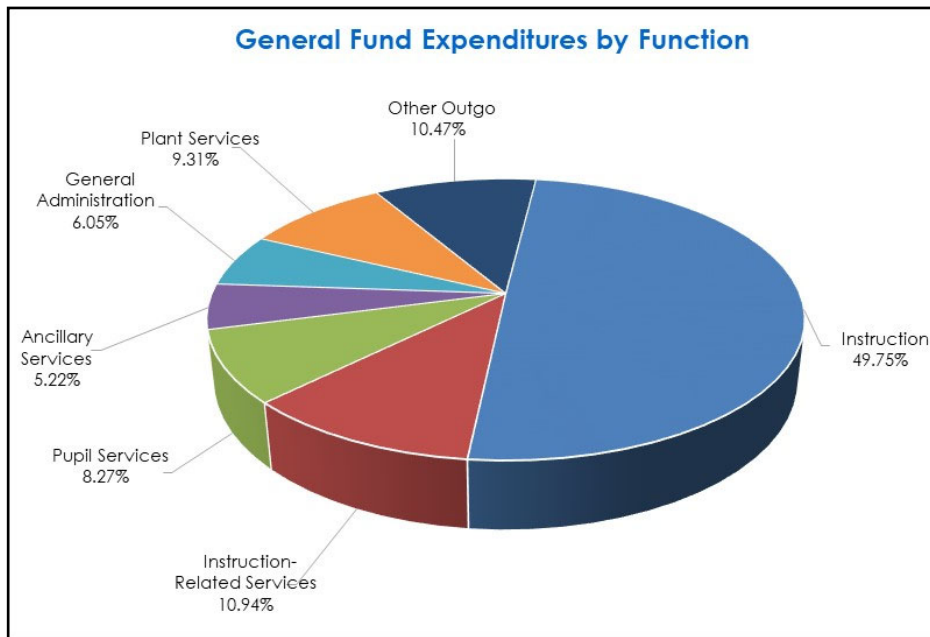
FINANCIAL SECTION

EXPENDITURES BY FUNCTION, ALL FUNDS 2024-25

FUNDS	Instruction	Instruction Related Services	Pupil Services	Ancillary Services	General Administration	Plant Services	Other Outgo	TOTAL EXPENDITURES
General Fund	\$270,716,668	\$59,511,233	\$44,988,291	\$28,381,516	\$32,912,889	\$50,634,590	\$56,957,045	\$544,102,232
Student Activity Special Revenue Fund	\$0	\$0	\$0	\$1,050,000	\$0	\$0	\$0	\$1,050,000
Adult Education Fund	\$2,264,223	\$2,095,751	\$361,458	\$0	\$210,534	\$235,487	\$300,000	\$5,467,453
Child Development Fund	\$9,095,669	\$1,691,611	\$504,422	\$0	\$474,689	\$150,188	\$0	\$11,916,579
Cafeteria Fund	\$0	\$0	\$26,061,973	\$0	\$692,415	\$207,000	\$0	\$26,961,388
Deferred Maintenance Fund	\$0	\$0	\$0	\$0	\$0	\$15,582,273	\$0	\$15,582,273
Special Reserve Fund for Postemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Fund	\$0	\$0	\$0	\$0	\$0	\$31,210,932	\$0	\$31,210,932
Capital Facilities Fund	\$0	\$0	\$0	\$0	\$209,753	\$18,898,202	\$0	\$19,107,955
Fund	\$0	\$0	\$0	\$0	\$0	\$10,250,003	\$0	\$10,250,003
Special Reserve Fund for Capital Outlay Projects	\$0	\$0	\$0	\$0	\$0	\$76,692,319	\$20,500	\$76,712,819
TOTAL	\$282,076,560	\$63,298,595	\$71,916,144	\$29,431,516	\$34,500,280	\$203,860,994	\$57,277,545	\$742,361,634

GENERAL FUND EXPENDITURES, BY FUNCTION

Our General Fund budget expenditures for 2024-25 totals over \$544 million. With a projected enrollment of 24,446 TK-12 students and an average class size (including special program classes) of 21.30 students, we are spending over \$473 thousand per classroom. The graph below shows how that investment is used towards our students.



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Instruction 49.75% (\$235,826 per classroom) of our total spending goes for regular and special education classroom teachers, teacher aides and student learning coaches. The average classroom teacher salary and benefits costs is \$130,627. In addition to that cost, this category includes the cost of teacher aides, substitutes, textbooks, and classroom equipment and supplies.

Instruction-Related Services \$51,841 per classroom, or 10.94% of our money, pays for school administration (principals, office managers, and office supplies) and for improving teaching. Improving teaching includes the cost of professional development of our teachers, mentor teachers, curriculum, and library services.

Pupil Services 8.27% of our money goes for direct non-instructional services to students. The cost of counselors, psychologists, health and speech services, and pupil transportation are included here.

Ancillary Services 5.22% is spent on extra curricular athletic stipends, transportation and safety equipment.

General Administration 6.05% of our spending is for running the system. General administration includes costs for personnel, the superintendent's office, pupil services administration, legal services, and business operations (insurance, printing, data processing, payroll, and bookkeeping).

Plant Services 9.31% of our money pays for the cleaning and upkeep of our schools. We pay for custodians, our maintenance and grounds crew, alarm systems, and utilities. Utilities alone cost over \$9 million.

Other Outgo Other outgo, which includes state special school and special education excess costs to SCOE, and Interfund Transfers out to Fund 14 and Fund 40 for high needs facility projects is 10.47% of our spending.

2024-25 General Fund Expenditures By Function				
	Cost	% of Total	Cost per Teacher	Cost per Student
Instruction	\$270,716,668	49.75%	\$235,826	\$11,074.07
Instruction-Related Service	\$59,511,233	10.94%	\$51,841	\$2,434.40
Pupil Services	\$44,988,291	8.27%	\$39,190	\$1,840.31
Ancillary Services	\$28,381,516	5.22%	\$24,724	\$1,160.99
General Administration	\$32,912,889	6.05%	\$28,671	\$1,346.35
Plant Services	\$50,634,590	9.31%	\$44,109	\$2,071.28
Other Outgo	\$56,957,045	10.47%	\$49,616	\$2,329.91
TOTAL	\$544,102,232	100%	\$473,977	\$22,257
<i>Based on 1,147.95 Classroom Teacher FTE and 24,446 students.</i>				



FINANCIAL SECTION

FUND SUMMARIES

GENERAL FUND

General Fund (Fund 01)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$286,806,383	\$311,316,865	\$343,023,123	\$364,457,862	\$369,880,204	\$383,737,077	\$398,302,719	\$411,446,709
Federal Revenue	85,631,019	108,181,973	83,175,651	80,948,859	35,349,654	30,549,654	30,549,654	30,549,654
Other State Revenue	72,322,073	81,150,866	149,383,010	119,363,575	100,813,124	100,813,124	101,237,778	101,237,778
Other Local Revenue	14,426,169	8,765,883	17,276,822	30,669,833	14,321,376	11,321,376	10,321,376	10,321,376
Transfers-in from Other Funds	885,007	355,000	1,908,164	380,500	320,500	300,000	300,000	300,000
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$460,070,651	\$509,770,587	\$594,766,769	\$595,820,629	\$520,684,858	\$526,721,231	\$540,711,527	\$553,855,517
EXPENSE								
Certificated Salaries	\$138,069,128	\$145,194,150	\$158,773,973	\$176,720,847	\$183,556,376	\$187,209,609	\$188,959,334	\$190,389,334
Classified Salaries	47,016,186	52,627,651	58,561,064	65,207,116	71,539,998	73,258,938	74,625,076	75,582,676
Employee Benefits	77,213,392	83,246,290	92,616,551	102,813,537	113,641,982	115,718,876	116,881,994	118,985,870
Books and Supplies	34,808,299	38,418,029	33,964,259	47,348,806	27,740,221	27,945,184	28,140,657	28,640,657
Services and Other Operating Expenditures	65,857,033	72,098,085	91,117,827	97,109,910	84,143,192	84,211,190	80,039,411	82,039,411
Capital Outlay	10,600,177	22,823,742	33,462,455	33,251,966	7,901,056	3,101,056	3,101,056	3,101,056
Other Expenses and Outgo	5,419,543	4,380,130	2,823,712	1,821,106	2,304,407	2,304,407	2,304,407	2,304,407
Transfers-out to Other Funds	64,163,160	51,150,894	52,028,019	60,775,000	53,275,000	47,775,000	47,775,000	47,775,000
Other Adjustments	0	0	0	0	0	3,643,871	7,108,666	10,608,666
TOTAL OPERATING EXPENSE	\$443,146,919	\$469,938,971	\$523,347,860	\$585,048,288	\$544,102,232	\$545,168,131	\$548,935,601	\$559,427,077
Revenues over (under) Expenses	\$16,923,732	\$39,831,616	\$71,418,909	\$10,772,341	(\$23,417,374)	(\$18,446,900)	(\$8,224,074)	(\$5,571,560)
Beginning Fund Balance	\$0	\$67,409,159	\$107,240,775	\$178,659,684	\$189,432,025	\$166,014,651	\$147,567,751	\$139,343,677
Ending Fund Balance	\$16,923,732	\$107,240,775	\$178,659,684	\$189,432,025	\$166,014,651	\$147,567,751	\$139,343,677	\$133,772,117

SPECIAL REVENUE FUNDS

Student Activity Special Revenue Fund (Fund 08)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	735,380	717,832	1,101,110	1,000,000	1,050,000	1,050,000	1,050,000	1,050,000
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$735,380	\$717,832	\$1,101,110	\$1,000,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	262,797	564,659	812,938	800,000	838,500	838,500	838,500	838,500
Services and Other Operating Expenditures	16,407	95,352	207,939	200,000	211,500	211,500	211,500	211,500
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$279,204	\$660,011	\$1,020,877	\$1,000,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000
Revenues over (under) Expenses	\$456,176	\$57,821	\$80,233	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$456,176	\$513,997	\$594,230	\$594,230	\$594,230	\$594,230	\$594,230
Ending Fund Balance	\$456,176	\$513,997	\$594,230	\$594,230	\$594,230	\$594,230	\$594,230	\$594,230

FINANCIAL SECTION

Adult Education Fund (Fund 11)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	585,571	614,494	908,875	2,307,601	1,093,297	1,109,647	1,126,324	1,143,219
Other State Revenue	3,125,130	3,279,151	3,548,521	3,813,542	3,771,710	3,675,448	3,693,392	3,711,859
Other Local Revenue	8,365	10,282	44,231	7,763	7,263	7,263	7,263	7,263
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$3,719,066	\$3,903,927	\$4,501,627	\$6,128,906	\$4,872,270	\$4,792,358	\$4,826,979	\$4,862,341
EXPENSE								
Certificated Salaries	\$1,142,180	\$940,834	\$1,132,727	\$1,337,565	\$1,472,277	\$1,314,045	\$1,208,525	\$1,223,027
Classified Salaries	731,878	845,531	998,528	1,597,061	1,469,280	1,520,911	1,584,865	1,619,732
Employee Benefits	803,643	833,018	974,563	1,264,025	1,293,242	1,163,763	1,170,170	1,184,212
Books and Supplies	40,960	257,865	289,111	187,829	70,710	70,710	70,710	70,710
Services and Other Operating Expenditures	537,324	463,176	646,340	1,649,376	651,410	644,933	640,736	400,000
Capital Outlay	0	0	0	13,500	0	0	0	0
Other Expenses and Outgo	139,803	144,620	175,366	207,196	210,534	221,604	219,636	192,000
Transfers-out to Other Funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	\$3,695,788	\$3,785,044	\$4,516,635	\$6,556,552	\$5,467,453	\$5,235,966	\$5,194,642	\$4,989,681
Revenues over (under) Expenses	\$23,278	\$118,883	(\$15,008)	(\$427,646)	(\$595,183)	(\$443,608)	(\$367,663)	(\$127,341)
Beginning Fund Balance	\$0	\$1,860,619	\$1,979,502	\$1,964,494	\$1,536,848	\$941,665	\$498,057	\$130,394
Ending Fund Balance	\$23,278	\$1,979,502	\$1,964,494	\$1,536,848	\$941,665	\$498,057	\$130,394	\$3,053

Child Development Fund (Fund 12)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$3,094,117	3,286,416	3,500,731	3,988,571	3,676,578	3,749,404	3,823,686	3,900,160
Other State Revenue	5,946,672	6,287,012	7,660,186	9,492,677	8,056,001	8,172,745	8,295,336	8,419,766
Other Local Revenue	543,556	414,467	435,866	474,101	189,000	189,000	589,000	589,000
Transfers-in from Other Funds	45,836	38,128	28,019	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$9,630,181	\$10,026,023	\$11,624,802	\$13,955,349	\$11,921,579	\$12,111,149	\$12,708,022	\$12,908,925
EXPENSE								
Certificated Salaries	\$3,237,571	\$3,288,427	\$3,935,291	\$3,817,956	\$4,030,645	\$4,212,024	\$4,401,565	\$4,454,384
Classified Salaries	2,334,402	2,340,898	2,300,051	2,712,902	2,944,450	3,076,950	3,215,413	3,286,152
Employee Benefits	2,671,649	2,727,389	2,957,474	3,259,125	3,495,117	3,672,328	3,859,286	3,905,597
Books and Supplies	312,104	343,121	450,272	602,663	163,229	146,500	146,500	146,500
Services and Other Operating Expenditures	386,159	807,540	1,222,187	2,954,709	808,449	825,116	825,116	825,116
Capital Outlay	96,143	143,117	24,756	10,804	0	0	0	0
Other Expenses and Outgo	421,713	434,064	778,447	592,297	474,689	537,243	562,991	570,000
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$9,459,742	\$10,084,556	\$11,668,478	\$13,950,456	\$11,916,579	\$12,470,161	\$13,010,871	\$13,187,749
Revenues over (under) Expenses	\$170,439	(\$58,533)	(\$43,676)	\$4,893	\$5,000	(\$359,012)	(\$302,849)	(\$278,824)
Beginning Fund Balance	\$978,885	\$1,149,324	\$1,090,791	\$1,047,115	\$1,052,008	\$1,057,008	\$697,995	\$395,146
Ending Fund Balance	\$1,149,324	\$1,090,791	\$1,047,115	\$1,052,008	\$1,057,008	\$697,995	\$395,146	\$116,322

FINANCIAL SECTION

Cafeteria Fund (Fund 13)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$18,517,554	22,120,681	23,309,915	21,259,820	21,331,970	21,812,825	22,257,905	22,703,063
Other State Revenue	1,608,959	1,115,665	4,326,687	5,233,473	4,476,870	4,589,806	4,689,412	4,783,200
Other Local Revenue	194,472	97,964	410,900	190,000	212,000	216,100	220,405	224,813
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$20,320,986	\$23,334,310	\$28,047,502	\$26,683,293	\$26,020,840	\$26,618,731	\$27,167,722	\$27,711,076
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	6,357,609	6,924,524	7,833,691	8,865,313	9,426,308	9,667,238	9,910,886	10,109,104
Employee Benefits	2,877,258	3,136,449	3,626,629	4,221,867	4,584,899	4,789,731	5,023,303	5,123,769
Books and Supplies	7,470,354	8,500,657	11,096,191	11,828,318	11,579,773	11,675,783	11,737,113	11,971,855
Services and Other Operating Expenditures	523,636	435,003	407,565	1,081,321	677,993	668,391	673,328	675,000
Capital Outlay	205,411	127,132	497,994	754,117	0	100,000	100,000	100,000
Other Expenses and Outgo	496,487	614,798	685,476	758,682	692,415	696,036	699,516	700,000
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$17,930,755	\$19,738,563	\$24,147,546	\$27,509,618	\$26,961,388	\$27,597,179	\$28,144,146	\$28,679,728
Revenues over (under) Expenses	\$2,390,231	\$3,595,747	\$3,899,956	(\$826,325)	(\$940,548)	(\$978,448)	(\$976,424)	(\$968,652)
Beginning Fund Balance	\$2,470,373	\$4,860,604	\$8,456,351	\$12,356,306	\$11,529,981	\$10,589,433	\$9,610,985	\$8,634,561
Ending Fund Balance	\$4,860,604	\$8,456,351	\$12,356,306	\$11,529,981	\$10,589,433	\$9,610,985	\$8,634,561	\$7,665,910

Deferred Maintenance Fund (Fund 14)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$1,896,380	\$1,896,380	\$1,775,000	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	94,251	68,635	249,466	50,000	50,000	50,000	50,000	50,000
Transfers-in from Other Funds	9,185,602	16,112,766	10,000,000	11,775,000	11,775,000	11,775,000	11,775,000	11,775,000
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$11,176,233	\$18,077,781	\$12,024,466	\$11,825,000	\$11,825,000	\$11,825,000	\$11,825,000	\$11,825,000
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	276,111	1,491,032	793,786	0	0	0	0	0
Services and Other Operating Expenditures	90,809	1,496,474	2,999,580	1,816,341	0	100,000	100,000	100,000
Capital Outlay	8,828,047	14,394,081	12,070,576	11,921,614	15,582,273	11,725,000	11,725,000	11,725,000
Other Expenses and Outgo	121,380	40,460	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$9,316,347	\$17,422,047	\$15,863,943	\$13,737,955	\$15,582,273	\$11,825,000	\$11,825,000	\$11,825,000
Revenues over (under) Expenses	\$1,859,886	\$655,734	(\$3,839,477)	(\$1,912,955)	(\$3,757,273)	\$0	\$0	\$0
Beginning Fund Balance	\$6,994,085	\$8,853,971	\$9,509,705	\$5,670,228	\$3,757,273	\$0	\$0	\$0
Ending Fund Balance	\$8,853,971	\$9,509,705	\$5,670,228	\$3,757,273	\$0	\$0	\$0	\$0

FINANCIAL SECTION

Special Reserve Fund for Postemployment Benefits (Fund 20)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	10,263	31,268	218,873	132,000	200,000	150,000	100,000	50,000
Transfers-in from Other Funds	5,000,000	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$5,010,263	\$31,268	\$218,873	\$132,000	\$200,000	\$150,000	\$100,000	\$50,000
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenues over (under) Expenses	\$5,010,263	\$31,268	\$218,873	\$132,000	\$200,000	\$150,000	\$100,000	\$50,000
Beginning Fund Balance	\$1,555,879	\$6,566,142	\$6,597,410	\$6,816,283	\$6,948,283	\$7,148,283	\$7,298,283	\$7,398,283
Ending Fund Balance	\$6,566,142	\$6,597,410	\$6,816,283	\$6,948,283	\$7,148,283	\$7,298,283	\$7,398,283	\$7,448,283



FINANCIAL SECTION

CAPITAL PROJECT FUNDS

Building Fund (Fund 21)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	12,389	153	370,374	180	500	75	40	20
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	107,453,163	0	0	0	0	0
TOTAL OPERATING REVENUE	\$12,389	\$153	\$107,823,538	\$180	\$500	\$75	\$40	\$20
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0			
Classified Salaries	0	0	0	0	0			
Employee Benefits	0	0	0	0	0			
Books and Supplies	0	0	0	0	0			
Services and Other Operating Expenditures	3,848	4,847	818,494	4,372	4,861	4,861	4,861	1,889
Capital Outlay	0	0	1,887,035	47,010,306	31,206,071			
Other Expenses and Outgo	0	0	26,904,041	0	0			
Transfers-out to Other Funds	4,797,304	0	0	0	0			
TOTAL OPERATING EXPENSE	\$4,801,152	\$4,847	\$29,609,570	\$47,014,678	\$31,210,932	\$4,861	\$4,861	\$1,889
Revenues over (under) Expenses	(\$4,788,763)	(\$4,694)	\$78,213,967	(\$47,014,498)	(\$31,210,432)	(\$4,786)	(\$4,821)	(\$1,869)
Beginning Fund Balance	\$4,815,895	\$27,132	\$22,438	\$78,236,406	\$31,221,908	\$11,476	\$6,690	\$1,869
Ending Fund Balance	\$27,132	\$22,438	\$78,236,406	\$31,221,908	\$11,476	\$6,690	\$1,869	\$0

Capital Facilities Fund (Fund 25)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	9,544,174	29,572,652	7,274,728	3,553,479	2,319,021	2,500,000	2,500,000	2,500,000
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$9,544,174	\$29,572,652	\$7,274,728	\$3,553,479	\$2,319,021	\$2,500,000	\$2,500,000	\$2,500,000
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	34,160	37,901	47,014	39,764	41,751	43,839	46,031
Employee Benefits	0	16,990	16,961	18,587	14,989	15,738	16,525	17,352
Books and Supplies	112,791	0	0	0	0	0	0	0
Services and Other Operating Expenditures	110,295	170,916	135,546	711,858	1,215,795	100,000	100,000	100,000
Capital Outlay	2,402,704	3,195,631	5,575,915	31,974,662	17,837,407	2,342,510	2,339,636	2,336,618
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$2,625,790	\$3,417,697	\$5,766,323	\$32,752,121	\$19,107,955	\$2,500,000	\$2,500,000	\$2,500,000
Revenues over (under) Expenses	\$6,918,384	\$26,154,955	\$1,508,405	(\$29,198,642)	(\$16,788,934)	\$0	\$0	\$0
Beginning Fund Balance	\$11,405,832	\$18,324,216	\$44,479,171	\$45,987,576	\$16,788,934	\$0	\$0	\$0
Ending Fund Balance	\$18,324,216	\$44,479,171	\$45,987,576	\$16,788,934	\$0	\$0	\$0	\$0

FINANCIAL SECTION

County School Facilities Fund (Fund 35)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	8,693,664	9,574,903	9,177,344	958,980	0	0	0	0
Other Local Revenue	74,662	101,496	866,221	400,000	250,000	0	0	0
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$8,768,326	\$9,676,399	\$10,043,565	\$1,358,980	\$250,000	\$0	\$0	\$0
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0	0	0	0	0
Capital Outlay	5,284,882	1,975,216	9,172,214	12,999,087	10,250,003	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	1,437,919	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$5,284,882	\$1,975,216	\$10,610,133	\$12,999,087	\$10,250,003	\$0	\$0	\$0
Revenues over (under) Expenses	\$3,483,444	\$7,701,183	(\$566,568)	(\$11,640,107)	(\$10,000,003)	\$0	\$0	\$0
Beginning Fund Balance	\$11,022,051	\$14,505,495	\$22,206,678	\$21,640,110	\$10,000,003	\$0	\$0	\$0
Ending Fund Balance	\$14,505,495	\$22,206,678	\$21,640,110	\$10,000,003	\$0	\$0	\$0	\$0

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	(86,345)	(808)	0	0	0	0	0	0
Other Local Revenue	312,902	570,362	3,247,434	2,161,138	1,668,138	1,668,138	1,668,138	1,668,138
Transfers-in from Other Funds	54,216,660	35,000,000	42,000,000	49,000,000	41,500,000	36,000,000	36,000,000	36,000,000
Other Sources	782,111	469,000	1,920,000	0	0	0	0	0
TOTAL OPERATING REVENUE	\$55,225,328	\$36,038,554	\$47,167,434	\$51,161,138	\$43,168,138	\$37,668,138	\$37,668,138	\$37,668,138
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	13,819	64,845	77,469	46,889	0	0	0	0
Services and Other Operating Expenditures	156,763	147,433	813,208	2,043,340	652,428	50,000	50,000	50,000
Capital Outlay	841,418	5,678,922	38,016,510	95,419,052	76,039,891	27,861,578	27,861,578	27,861,578
Other Expenses and Outgo	6,000,000	0	0	0	0	0	0	0
Transfers-out to Other Funds	72,641	55,000	170,245	80,500	20,500	20,500	20,500	20,500
TOTAL OPERATING EXPENSE	\$7,084,641	\$5,946,200	\$39,077,433	\$97,589,781	\$76,712,819	\$27,932,078	\$27,932,078	\$27,932,078
Revenues over (under) Expenses	\$48,140,687	\$30,092,354	\$8,090,002	(\$46,428,643)	(\$33,544,681)	\$9,736,060	\$9,736,060	\$9,736,060
Beginning Fund Balance	\$27,629,498	\$75,770,186	\$105,883,354	\$113,973,356	\$67,544,713	\$34,000,032	\$43,736,092	\$53,472,152
Ending Fund Balance	\$75,770,185	\$105,862,540	\$113,973,356	\$67,544,713	\$34,000,032	\$43,736,092	\$53,472,152	\$63,208,212

FINANCIAL SECTION

BUDGET DETAILS

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

GENERAL FUND - BUDGET ASSUMPTIONS

The General Fund expenditures are greater than revenues by \$23.4 million. \$18 million of the deficit spending is restricted programs spending down one-time carryover funds. \$5.4 million is unrestricted and is also related to one-time spending for facility projects. The District has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources (\$54.4).

The District does not have a structural deficit in either of the projection years. The 2025-26 and 2026-27 deficit are from the use of one-time carryover funds and facility projects. Please see multiyear projections for additional information on subsequent budget years.

Local Control and Accountability Plan (LCAP) The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control and ensures that student needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted template. 2024-25 is the first year of a new three-year LCAP. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With the District's high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with the District's LCAP.

One-Time Savings One-time savings along with additional positions continue with the use of COVID and Block Grant funds. Loss of savings and positions to be shifted to unrestricted general funds equates to \$5.7 million in 2026-27. In 2027-28 an additional \$3.9 million of positions is proposed to be shifted to the unrestricted general funds. In addition to positions, there is \$3.9 million in services being provided via one-time funds and are not in the budget for 2026-27.

Beginning Fund Balance The beginning fund balance is estimated to be \$189,432,025 with \$80.9 million unrestricted and \$108.5 million restricted. The actual 2024-25 beginning fund balance will be updated at First Interim (after the 2023-24 financial records are closed).



FINANCIAL SECTION

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

- The LCFF Sources (major assumptions):
 - Average Daily Attendance (ADA) "funded" and Actual are projected to be the same for this year. ADA is estimated at 20,504 (includes 58 ADA for SCOE classes).
 - An increase of 250 ADA from the actual prior year ADA
 - But only an increase of 5 ADA from the "funded" prior year ADA
 - District Charter ADA is estimated at 2,157.
 - Attendance Yield – 92.5%
 - Much lower than prior to COVID:
 - 2018-19 attendance yield = 94.39%
 - Estimated Unduplicated Pupil Percentage (3 year rolling average):
 - Twin Rivers – 90.99%
 - Creative Connections Arts Academy – 78.79%
 - Smythe Academy of Arts & Science – 93.45%
 - Westside Preparatory – 79.32%
 - Add-ons for transportation, TIIBG and TK = \$11,932,721
 - Cost of Living Adjustment (COLA) = 1.07%
 - Property taxes are estimated at 2023-24 P2 levels.
 - Education Protection Account (EPA) is estimated at \$81.2 million (the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.

The LCFF sources are as follows:

	Base	Supplemental/ Concentration	Additional Concentration	Total
TRUSD	\$241.2 million	\$82.9 million	\$12.4 million	\$336.5 million
CCAA	\$7.31 million	\$2.02 million	\$261 thousand	\$9.59 million
Smythe	\$11.39 million	\$4.15 million	\$611 thousand	\$16.15 million
WPCS	\$4.48 million	\$1.26 million	\$163 thousand	\$5.9 million
TOTAL	\$264.38 million	\$90.33 million	\$13.43 million	\$368.2 million

FINANCIAL SECTION

- Federal Revenue includes the reduction of prior year carryover funds including but not limited to ESSER (\$38.8 million), Title IV (\$2.3 million), and Title I (\$1.5 million). There will be unearned revenue carryover into 2024-25; revenues and expenditures will be budgeted at First Interim after the 2023-24 financial records are closed and the actual amounts are known.
- Other State Revenue includes the reduction of one-time and carryover funds (\$18 million). The significant State revenues include Expanded Learning Opportunity Program (\$30.8 million), Special Education (\$28.6 million), Lottery (\$5.8 million), ASES (\$5.1 million), Art & Music in Schools (\$4.5 million), Transportation (\$4.3 million), Mental Health (\$1.8 million), and on-behalf CalSTRS contribution (\$15.2 million).

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

- Other Local Revenue includes the reduction of various one-time donations and grants of about \$16 million. The significant reduction is the one-time CalSHAPE grant for \$5 million. The largest revenue sources are interest income for \$6 million and MOUs with our independent charter schools for \$6.5 million for facility use and required administrative support services.
- Transfers In include the annual rent from Adult Education.
- Contributions from unrestricted to restricted programs is \$51 million for the Special Education and Routine Restricted Maintenance programs.

Expenditure Assumptions

- Certificated salaries and benefits reflect current position control. Position control includes a 1.30% increase for step/column and a 3% salary schedule increase. \$1.5 million of nurse positions shifted from one-time ESSER funds to unrestricted funds and \$3.9 million of unrestricted teacher salaries off set by block grant funds (for 2 years).
- Classified salaries and benefits reflect current position control. Position control includes a 2.10% increase for step and a 3% salary schedule increase. \$3.5 million of various positions shifted from one-time ESSER funds to unrestricted funds. Additional positions added for the new Northlake School.
- Health benefit contributions increased. Payroll driven benefit expenditures are budgeted at the following rates:
 - STRS – 19.10%
 - PERS – 27.00%
 - UI – 0.05%
 - OASDI – 6.20%
 - MC – 1.45%
 - WC – 1.576%



FINANCIAL SECTION

- We included \$21.9 million of 2023-24 categorical carryover in expenditures.
- School Site Base Allocation per student rates are as follows:
 - \$71.47 for TK-6th grade students
 - \$202.67 for 7th & 8th grade students
 - \$250.47 for 9th - 12th grade students
- The Routine Restricted Maintenance Account (RRMA) is projected at \$15.3 million. Education Code Section 17070.75(b)(2)(A) requires 3% of total general fund expenditures less STRS On-behalf and Federal COVID funds.
- Encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies decrease \$19.6 million; the decrease is all in restricted funds due to the elimination of carryover budgets and one-time budgets (mostly ELOP, ESSER, Universal PreK, Nutrition Grant, and Clean Mobility in Schools).
- Services and Other Operating Expenditures decrease \$13 million; \$4 million is unrestricted and \$9 million is restricted funds. The unrestricted reductions are \$1.8 million early retirement incentive, \$680 thousand 3-year license subscription and various other one-time items. The restricted reductions are due to the elimination of carryover budgets and one-time budgets (mostly ESSER, Title IV, Clean Mobility in Schools and CalSHAPE funds).
- Capital Outlay decreases \$24.6 million; the decrease is all in restricted funds due to the elimination of one-time budgets (mostly ESSER funds).
- Other Outgo increase is restricted and is mainly for SCOE special education programs.
- Interfund Transfers Out are budgeted at \$10 million from Supplemental/Concentration to Fund 14 for high needs facility projects, annual \$1,775,000 to Fund 14 for deferred maintenance, \$11 million for ENEC school project, \$5 million Beautification projects, and \$25.5 million to Fund 40 towards the Board approved facility projects. The \$7 million decrease is the elimination of the one-time commitment to Fund 40 in the prior year for the Work Force Housing Project.



FINANCIAL SECTION

Ending Fund Balance

The ending fund balance of \$166,014,651 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$1,902,112.
- Restricted – legally restricted categorical programs are \$90,443,513.
- Committed - \$20,660,502
 - \$4,000,000 - Board Resolution for technology
 - \$10,000,000 - Board Resolution for HVAC
 - \$6,660,502 – Board Resolution for Employee Recruitment and Retention
- Assigned – for department and program carryover of \$2,635,248.
- Unassigned –
 - \$50,373,276 Reserve for Economic Uncertainty (9.26% of expenditures)

Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources.

- \$0 Unappropriated



FINANCIAL SECTION

OTHER FUNDS – BUDGET ASSUMPTIONS

Student Activity Special Revenue Fund The beginning fund balance is estimated at \$594,230.

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. In May 2021, the Board approved the establishment of the Student Activity Special Revenue Fund (Fund 08) to account for Associated Student Body (ASB) funds. The budget is estimated \$50,000 higher than the prior year.

The projected ending fund balance is \$594,230 and restricted for the associated student body (ASB).

Adult Education Fund The beginning fund balance is estimated at \$1,536,848.

Revenue from Federal categorical programs are budgeted at approximately 55% of the prior years' awards and one-time carryover is removed. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the California Adult Education Program (CAEP) in the amount of \$3.5 million to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship and Career Technical Education (CTE) classes. CalWORKS funds are projected at \$86,674. The STRS on-behalf contribution for district employees is projected to be \$114,117. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

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

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 3% salary increase, PERS increases and the STRS on-behalf of district employees. Salaries and benefits have been budgeted for extra duty that may be needed to teach ESL and HSC classes not budgeted through position control. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of increased Refugee funding which would then allow for additional variable time/pay towards the program.

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

The projected ending fund balance is projected at \$941,665.



FINANCIAL SECTION

Child Development Fund The beginning fund balance is estimated at \$1,052,008.

Federal Revenue is budgeted at the following anticipated award amounts: Head Start at \$2.5 million, Early Head Start at \$1.1 million, Head Start Training & Technical Assistance at \$29,642 and General Child Care and Development Program (CCTR) at \$5,651. Any carryover amounts will be known and reflected at First Interim.

Other State revenue includes CCTR, the California State Preschool program (CSPP) and the pre-Kindergarten and Family Literacy Program Support program (CPKS); projected State Preschool revenues total \$7.6 million and QRIS funds of \$182,958. Actual award amounts will be known and reflected at First Interim along with any carryover amounts. The STRS on-behalf for district employees is projected to be \$273,097. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

Other Local Revenue includes the First Five program funded at \$179,000 and interest income of \$5,000.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, 3% salary increase, PERS increases and STRS contribution on-behalf of district employees.

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

The projected ending fund balance of \$1,057,008 is restricted and can only be used with State approval.



FINANCIAL SECTION

Cafeteria Fund The beginning fund balance is estimated at \$11,529,981.

Federal revenues increase slightly at 0.3%. The federal programs include the Child Nutrition Breakfast & Lunch, Child Care Food, Summer Food and the Fresh Fruits and Vegetable programs. The State revenue's only program is the Child Nutrition Breakfast & Lunch. The one-time School Best Practices funds are removed. The combined federal and state reimbursement rates for the Child Nutrition and Breakfast program increase slightly to \$3.698 for breakfast and remain at \$5.318 for lunch. Other Local revenue is \$212,000 for the non-program revenue for ala carte.

Salaries and benefits reflect current position control which includes step increases, 3% salary increase, and PERS increases. Open positions savings and variable payroll costs to fill site and program needs were evaluated and adjusted accordingly.



Food is the largest operating expense after staffing. The estimated cost for food remains relatively consistent. Supplies decrease slightly with an overall 2% decrease to food and supplies.

Services and Other Operating costs decrease 37% for targeted savings resulting from reduced expenditures on E-Fleets and appliance repair and servicing (new appliances installed).

Capital Outlay equipment costs are eliminated. We will continue to use the one-time Kitchen Infrastructure grant that is in the General Fund.

The indirect cost is calculated using the approved CDE rate of 4.61% and excludes food costs and capital outlay in the calculated formula to reflect the CDE requirements.

The projected ending fund balance of \$10,589,433 is restricted for the use of nutrition services.

Deferred Maintenance Fund The beginning fund balance is estimated at \$3,757,273.

Other Local Revenue represents interest income.

Interfund Transfers In are \$11,775,000 million from the General Fund with \$10 million from Supplemental/Concentration funds for high needs facility projects and \$1,775,000 for deferred maintenance.

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

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

Special Reserve Fund for Postemployment Benefits The beginning fund balance is estimated at \$6,948,283.

Interest income is budgeted under Other Local Revenue.

The ending fund balance is projected at \$7,148,283 and is assigned for future postemployment benefits.

FINANCIAL SECTION

Building Fund The beginning fund balance is estimated at \$31,221,908.

Interest income is budgeted under Other Local Revenue.

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

The ending fund balance is projected at \$11,476 and is to be used for future bond administrative fees.

Capital Facilities – Developer Fee Fund The beginning fund balance is estimated at \$16,788,934.

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

Expenditures are budgeted to reflect current and future anticipated projects.

The ending fund balance is projected at \$0.

County School Facilities Fund The beginning fund balance is estimated at \$10,000,003.

Other Local Revenue is for interest income.

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

The ending fund balance is projected at \$0.

Special Reserve Fund for Capital Outlay Projects The beginning fund balance is estimated at \$67,544,713.

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

Interfund Transfers In of \$41.5 million is from the General Fund for: \$11 million ENEC school project, \$5 million Beautification projects, and \$25.5 million towards the Board approved facility projects.

Expenditures are budgeted for the final costs of Northlake TK-8, a school in the East Natomas area and other Board approved facility projects.

The ending fund balance is projected at \$34,000,032 to be used for future facility projects.



FINANCIAL SECTION

MULTI-YEAR FINANCIAL ASSUMPTIONS AND FORECASTS

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

GENERAL FUND - UNRESTRICTED

Revenue Assumptions Local Control Funding Formula (LCFF) for the 2025-26 projection year is an increase of \$13.8 million.

- \$10.2 million increase for base funding
- \$3.6 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 2.93% COLA increase
- increase in the "funded" and actual ADA (Average Daily Attendance) is 258
 - 22,919 ADA (20,704 + 58 SCOE + 2,157 charters)
- Enrollment projection = 24,871 (22,466 + 95 SCOE + 2,310 charters)
- Attendance yield for LCFF = 92.3% attendance rate

The unduplicated percentage (3 year rolling average) are similar to the prior year.

The 2026-27 LCFF projection is an increase of \$14.5 million and includes a 3.08% COLA increase and 100 ADA increase (+150 Northlake & -50 overall decline). LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

The 2027-28 LCFF projection is an increase of \$13.1 million and includes a 3.30% increase and no ADA change.

Federal Revenues remain unchanged in the projection years.

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

Other Local Revenues decrease in the projection years for interest income. The largest revenue source is the MOUs with Heritage Peak, Highlands Community Charters and Gateway Community Charters of \$6.5 million for administrative and other support services from Twin Rivers. Interest income of \$6 million and \$1 million miscellaneous revenue are the next largest revenue sources.

Transfers In decrease in 2025-26 for one-time items related to the prior year.

Contributions from unrestricted to restricted increase \$1.9 in 2025-26, \$1 million in 2026-27 and another \$1 million in 2027-28. The increases are for special education and RRMA salary step/column increases and also an additional increase of \$900,000 in 2025-26 to support for special education programs. The RRMA required contribution is estimated at 3% of the anticipated actual general fund expenditures less the STRS on-behalf costs.

FINANCIAL SECTION

Expenditure Assumptions Certificated Salaries increase by 1.30% for step/column in all projection years. There are no salary schedule increases in the projection years. The 2025-26 Other Adjustments increase of \$1.7 million is for 9 additional TK teachers (5 for expanded birth months and 4 for new 20:1 state class size requirement) and 8 additional Northlake teachers. The 2026-27 Other Adjustments increase of \$4.8 million is for 6 additional teachers at Northlake and the elimination of the teacher salary off set to one-time block grant funds.

Classified Salaries increase by 2.10% for step in all projection years. There are no salary schedule increases in the projection years. The 2025-26 Other Adjustments increase of \$414,000 is for an additional 9 TK paraeducators. 2026-27 Other Adjustments increase of \$276,000 is for three positions previously funded by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 0.55% in 2025-26, an additional increase of 0.40% in 2026-27 and 1.20% in 2027-28.

Books and Supplies include an ongoing 3% increase for inflation in all projection years.

Services and Other Operating include an ongoing 3% increase for inflation in all projection years.

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

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

Transfers Out decrease \$7.5 million in 2025-26 and ongoing of funds for facility projects.

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

Ending Fund Balance The District does not have a structural deficit in any of the projection years. The deficits are from the use of one-time carryover funds and facility projects. The district has enough of an ending fund balance in both projection years to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources.



FINANCIAL SECTION

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

2025-26

- Nonspendable - \$1,902,112
- Restricted - \$74,109,417
- Committed - \$20,660,502
 - \$4,000,000 - Board Resolution for technology
 - \$10,000,000 - Board Resolution for HVAC
 - \$6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - \$2,653,248
- Economic Uncertainties - \$48,260,472
- Unassigned - \$0

2026-27

- Nonspendable - \$1,902,112
- Restricted - \$70,161,578
- Committed - \$20,660,502
 - \$4,000,000 - Board Resolution for technology
 - \$10,000,000 - Board Resolution for HVAC
 - \$6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - \$2,635,248
- Economic Uncertainties - \$43,984,237
- Unassigned - \$0

2027-28

- Nonspendable - \$1,902,112
- Restricted - \$66,213,739
- Committed - \$20,660,502
 - \$4,000,000 - Board Resolution for technology
 - \$10,000,000 - Board Resolution for HVAC
 - \$6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - \$2,635,248
- Economic Uncertainties - \$42,359,516
- Unassigned - \$0



FINANCIAL SECTION

GENERAL FUND - RESTRICTED

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

Federal Revenues reflect a \$4.8 million ongoing reduction in 2025-26 for ESSER funds.

Other State Revenues remain unchanged in the projection years. The largest funding source is \$30.8 million of ELOP funds, then \$28.6 million for SELPA and the third largest is \$15.2 million for the STRS on-behalf pension contribution. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line.

Other Local Revenues remain unchanged in the projection years.

Contributions from unrestricted to restricted increase \$1.9 million in 2025-26, \$1.0 million in 2026-27 and another \$1 million in 2027-28 to cover each year's salary step/column and program cost increases for special education and RRMA.

Expenditure Assumptions Certificated Salaries increase by 1.30% for step/column in all projection years. There are no salary schedule increases in the projection years. The Other Adjustments column decrease in 2026-27 is to eliminate or move positions to unrestricted funds that were paid by block grant and other one-time funds.

Classified Salaries increase by 2.10% for step in all projection years. There are no salary schedule increases in the projection years. The Other Adjustments column decrease in 2026-27 is to move positions to unrestricted funds that were paid by block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in the projection years. Benefit amounts are adjusted for the changes in salaries indicated above.

Books and Supplies decrease about \$200,00 in each of the projection years to support the increase salary costs.

Services and Other Operating decrease \$797,000 in 2025-26 to remove one-time items related to one-time funds and another \$5 million reduction in 2026-27 for one-time funds (mostly the LREBG). No changes for 2027-28.

Capital Outlay decrease in 2025-26 is \$4.8 million for the elimination of ESSER funded projects in the prior year. In 2026-27 and 2027-28, the amounts are unchanged.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs remains decrease slightly in each of the projection years.

Ending Fund Balance The multiyear projections reflect an ending fund balance of \$74.1 million in 2025-26, \$70.1 million in 2026-27 and \$66.2 million in 2027-28 for various categorical programs to be spent in the future.



GENERAL FUND BUDGETS - SCHOOLS

Elementary Schools (various combinations of Grades TK through 8) Our district is characterized by small neighborhood schools. We provide twenty-eight (28) elementary schools with an average school size of 483 students, ranging from a low of 200 (Northlake) to a high of 1,015 (Las Palmas). We also offer two (2) dependent elementary charter sites. The dependent charter schools' governance is the Twin Rivers Unified School District Board of Trustees.

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

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

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

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

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





Allison Elementary

FERNANDO CRUZ
Principal

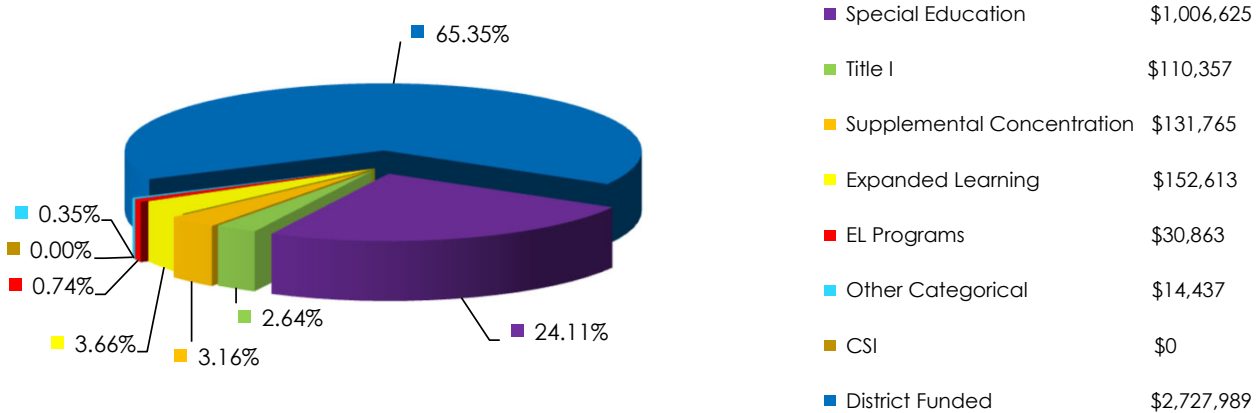
Projected 2024-25 Enrollment: 399

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.60	\$1,449,636	\$489,685
Principal	1.00	148,470	43,963
Office Manager-Elementary	1.00	60,940	31,221
Administrative Clerk School Site	1.00	43,196	26,598
Head Custodian I	1.00	66,319	38,654
Custodian	1.00	51,147	27,703
Library Media Technician	0.38	19,366	11,621
School Social Worker	1.00	123,407	36,447
Health Services Assistant	0.38	16,562	6,884
Paraeducator I	1.13	40,535	23,890
Yard and Duty Assistant	0.75	24,744	2,289
Subtotal FTE/Salaries & Benefits	23.22		\$2,783,277

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		1,900
Classified Variable Salaries		0
Variable Benefits		421
Materials and Supplies		15,029
Operating Expenses		10,700
Capital Outlay		0
Subtotal Site Base Allocation	-	\$28,050

TOTAL DISTRICT FUNDED BUDGET:	23.22	\$2,811,327
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TOTAL ALLISON BUDGET: \$4,174,649



Babcock Elementary

PAULA ROACH
Principal

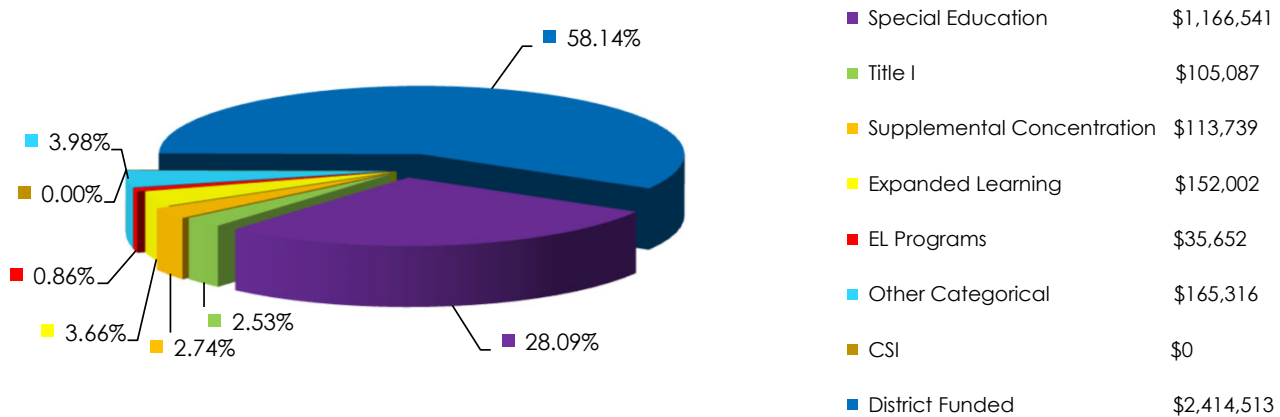
Projected 2024-25 Enrollment: 398

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.50	\$1,275,640	\$442,106
Principal	1.00	174,362	47,397
Counselor	1.00	73,641	25,715
Office Manager-Elementary	1.00	50,526	18,231
Administrative Clerk School Site	1.00	36,596	13,227
Head Custodian I	1.00	53,996	19,478
Custodian	1.00	49,400	28,827
Library Media Technician	0.38	17,782	6,428
Health Services Assistant	0.38	16,497	10,091
Paraeducator I	1.13	40,579	24,310
Yard and Duty Assistant	0.75	24,866	5,410
Subtotal FTE/Salaries & Benefits	23.13		\$2,455,105

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-607-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-607-xxxx-xxxx-000-111 1,000
Classified Variable Salaries		01-0000-0-2xxx-607-xxxx-xxxx-000-111 1,000
Variable Benefits		01-0000-0-3xxx-607-xxxx-xxxx-000-111 593
Materials and Supplies		01-0000-0-4xxx-607-xxxx-xxxx-000-111 11,255
Operating Expenses		01-0000-0-5xxx-607-xxxx-xxxx-000-111 12,500
Capital Outlay		01-0000-0-6xxx-607-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$26,348

TOTAL DISTRICT FUNDED BUDGET:	23.13	\$2,481,453
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TOTAL BABCOCK BUDGET: \$4,152,850



Castori Elementary

LESLIE SARGENT
Principal

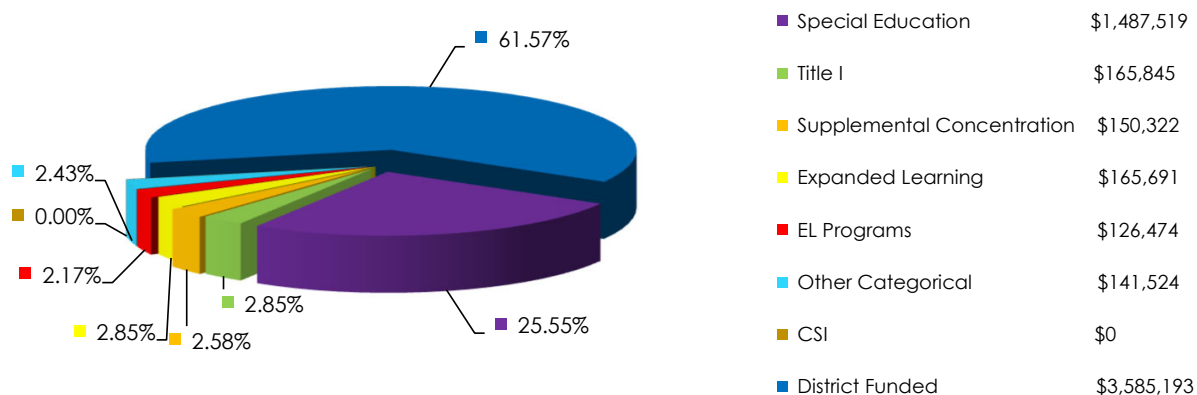
Projected 2024-25 Enrollment: 569

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	21.80	\$1,918,182	\$671,398
Principal	1.00	161,446	35,837
Vice Principal	1.00	126,117	39,012
Counselor	1.00	69,862	24,588
Office Manager-Elementary	1.00	65,190	38,248
Administrative Clerk School Site	1.00	41,744	26,076
Head Custodian I	1.00	60,527	31,073
Custodian	1.00	52,436	26,646
Library Media Technician	0.63	32,576	12,724
Health Services Assistant	0.38	17,326	10,888
Paraeducator I	2.13	79,843	47,385
Yard and Duty Assistant	0.88	30,299	2,802
Subtotal FTE/Salaries & Benefits	32.80		\$3,622,225

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		0
Variable Benefits		0
Materials and Supplies		30,039
Operating Expenses		10,000
Capital Outlay		0
Subtotal Site Base Allocation	-	\$40,039

TOTAL DISTRICT FUNDED BUDGET:	32.80	\$3,662,264
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TOTAL CASTORI BUDGET: \$5,822,568



Del Paso Heights Elementary

BECKY MUTUA
Principal

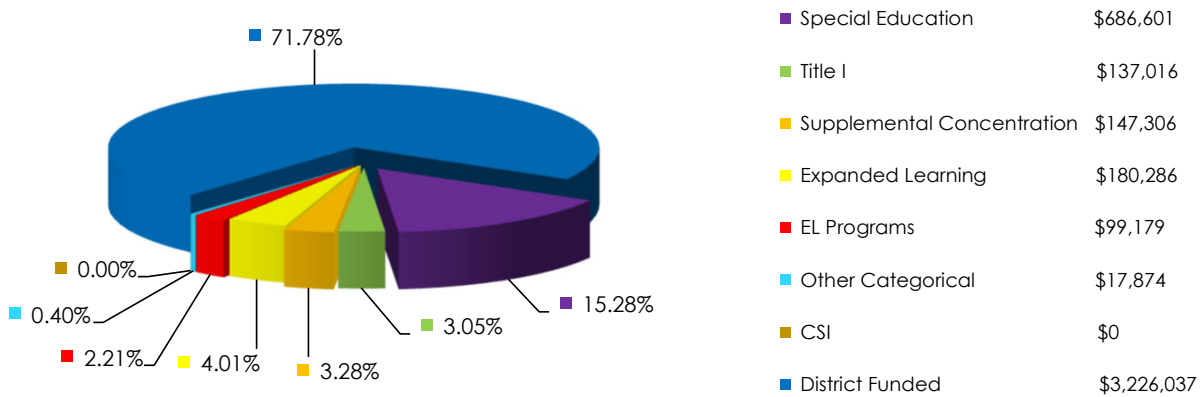
Projected 2024-25 Enrollment: 467

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	18.70	\$1,869,147	\$630,153
Principal	1.00	160,659	44,362
Office Manager-Elementary	1.00	58,680	30,564
Administrative Clerk School Site	1.00	50,654	27,525
Head Custodian I	1.00	55,827	29,384
Custodian	1.00	41,246	25,897
Library Media Technician	0.38	14,287	9,796
Counselor	1.00	74,150	27,501
Health Services Assistant	0.38	15,963	6,245
Paraeducator I	1.25	51,931	27,984
Yard and Duty Assistant	0.75	25,780	2,384
Subtotal FTE/Salaries & Benefits	27.45		\$3,280,119

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		2,300
Classified Variable Salaries		5,477
Variable Benefits		2,403
Materials and Supplies		12,366
Operating Expenses		10,314
Capital Outlay		0
Subtotal Site Base Allocation	-	\$32,860

TOTAL DISTRICT FUNDED BUDGET:	27.45	\$3,312,979
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TOTAL DEL PASO HEIGHTS BUDGET: \$4,494,299



Dry Creek Elementary

AMANDA FORDE
Principal

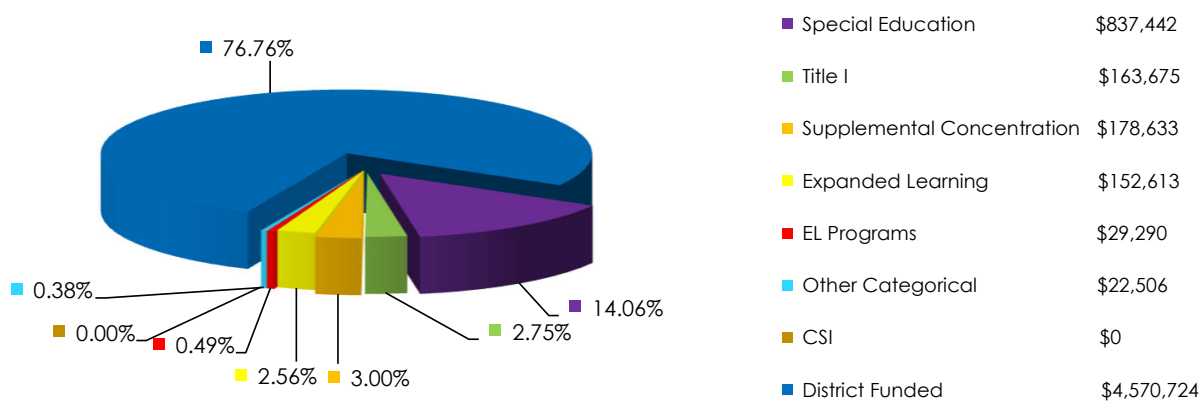
Projected 2024-25 Enrollment: 632

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	24.95	\$2,636,913	\$881,954
Principal	1.00	171,133	56,426
Vice Principal	1.00	137,138	38,181
Counselor	1.00	120,807	29,566
Office Manager-Elementary	1.00	53,046	28,385
Administrative Clerk School Site	1.00	43,196	24,846
Head Custodian I	1.00	64,777	32,599
Custodian	1.00	49,399	27,075
Library Media Technician	0.63	26,269	12,246
Health Services Assistant	0.38	15,463	9,720
Paraeducator I	2.13	83,260	49,021
Yard and Duty Assistant	1.00	30,987	8,208
Subtotal FTE/Salaries & Benefits	36.08		\$4,630,615

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-614-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-614-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-614-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-614-xxxx-xxxx-000-111 0
Materials and Supplies		01-0000-0-4xxx-614-xxxx-xxxx-000-111 23,406
Operating Expenses		01-0000-0-5xxx-614-xxxx-xxxx-000-111 21,000
Capital Outlay		01-0000-0-6xxx-614-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$44,406

TOTAL DISTRICT FUNDED BUDGET:	36.08	\$4,675,021
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TOTAL DRY CREEK BUDGET: \$5,954,883



Fairbanks Elementary

SARA TOLLE
Principal

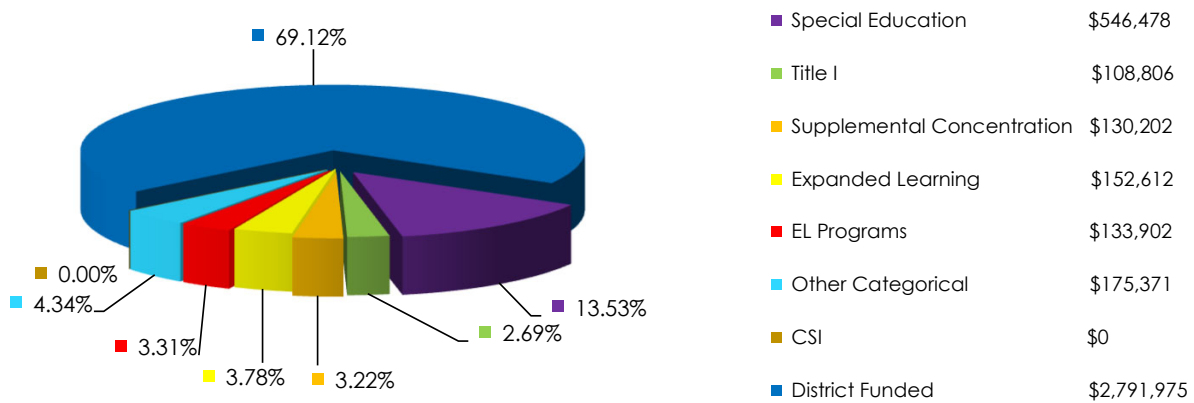
Projected 2024-25 Enrollment: 353

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.70	\$1,540,483	\$517,882
Principal	1.00	167,904	64,747
Office Manager-Elementary	1.00	61,642	31,473
Administrative Clerk School Site	1.00	41,744	26,076
Head Custodian I	1.00	59,300	30,554
Custodian	1.00	43,284	23,358
Library Media Technician	0.38	15,762	1,458
Counselor	1.00	126,659	37,168
Health Services Assistant	0.38	15,963	6,245
Paraeducator I	0.25	9,250	3,363
Yard and Duty Assistant	0.75	24,667	2,281
Subtotal FTE/Salaries & Benefits	22.45		\$2,851,263

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-618-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-618-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-618-xxxx-xxxx-000-111 990
Variable Benefits		01-0000-0-3xxx-618-xxxx-xxxx-000-111 367
Materials and Supplies		01-0000-0-4xxx-618-xxxx-xxxx-000-111 5,836
Operating Expenses		01-0000-0-5xxx-618-xxxx-xxxx-000-111 17,600
Capital Outlay		01-0000-0-6xxx-618-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$24,793

TOTAL DISTRICT FUNDED BUDGET:	22.45	\$2,876,056
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TOTAL FAIRBANKS BUDGET: \$4,039,346



Foothill Oaks Elementary

MELISSA ROSSAVICK
Principal

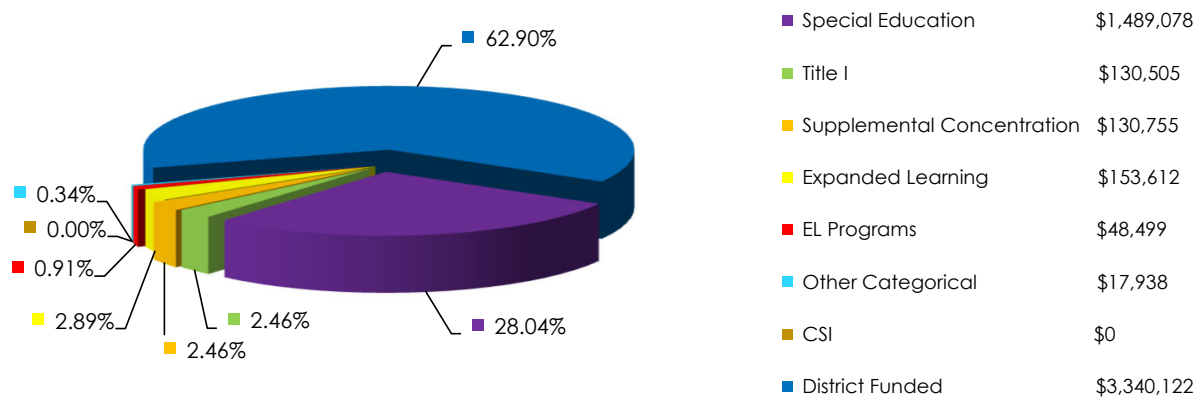
Projected 2024-25 Enrollment: 494

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	18.75	\$1,942,881	\$615,416
Principal	1.00	171,133	56,426
Counselor	1.00	82,213	27,245
Office Manager-Elementary	1.00	60,642	36,614
Administrative Clerk School Site	1.00	46,049	18,661
Head Custodian I	1.00	59,300	30,632
Custodian	1.00	44,284	25,237
Library Media Technician	0.38	19,817	11,783
Health Services Assistant	0.38	16,562	6,884
Paraeducator I	1.25	46,859	16,992
Yard and Duty Assistant	1.00	29,466	13,012
Subtotal FTE/Salaries & Benefits	27.75		\$3,378,108

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		4,208
Classified Variable Salaries		1,460
Variable Benefits		1,472
Materials and Supplies		15,371
Operating Expenses		12,200
Capital Outlay		0
Subtotal Site Base Allocation	-	\$34,711

TOTAL DISTRICT FUNDED BUDGET:	27.75	\$3,412,819
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TOTAL FOOTHILL OAKS BUDGET: \$5,310,509



Frontier Elementary

MAI YANG
Principal

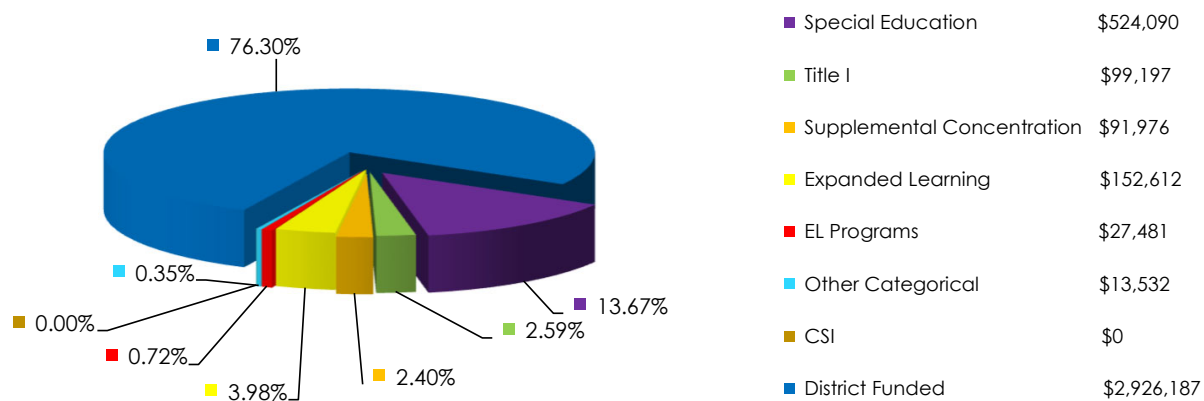
Projected 2024-25 Enrollment: 360

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.50	\$1,630,935	\$522,366
Principal	0.80	134,323	35,996
Counselor	1.00	102,134	40,664
Office Manager-Elementary	1.00	62,158	31,659
Administrative Clerk School Site	1.00	45,171	25,555
Head Custodian I	1.00	69,404	34,262
Custodian	1.00	58,605	35,882
Library Media Technician	0.75	33,764	13,151
Health Services Assistant	0.38	19,441	11,648
Paraeducator I	0.25	10,923	5,329
Yard and Duty Assistant	0.75	23,619	2,184
Subtotal FTE/Salaries & Benefits	22.43		\$2,949,173

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		3,000
Variable Benefits		1,090
Materials and Supplies		12,971
Operating Expenses		8,250
Capital Outlay		0
Subtotal Site Base Allocation	-	\$25,311

TOTAL DISTRICT FUNDED BUDGET:	22.43	\$2,974,484
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TOTAL FRONTIER BUDGET: \$3,835,075



Garden Valley Elementary

TANYA PRAEST
Principal

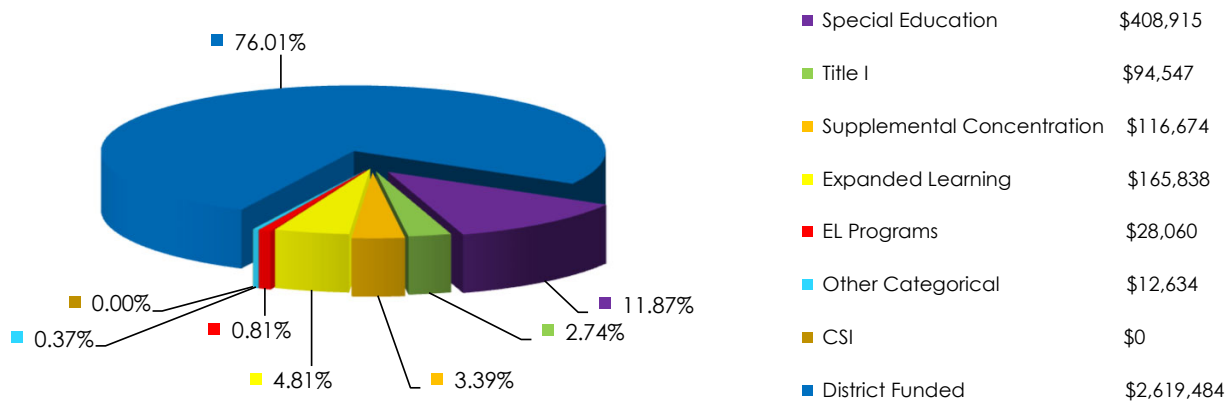
Projected 2024-25 Enrollment: 364

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.50	\$1,401,469	\$440,549
Principal	1.00	161,446	54,281
Counselor	1.00	102,134	37,244
Office Manager-Elementary	1.00	56,736	29,711
Administrative Clerk School Site	1.00	44,196	34,401
Head Custodian I	1.00	55,827	31,136
Custodian	1.00	53,456	22,014
Library Media Technician	0.38	14,287	9,796
Health Services Assistant	0.38	19,941	11,828
Paraeducator I	1.13	43,658	15,764
Yard and Duty Assistant	0.75	25,954	2,400
Subtotal FTE/Salaries & Benefits	23.13		\$2,668,228

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control	01-0000-0-xxxx-627-xxxx-xxxx-999-111	\$0
Certificated Variable Salaries	01-0000-0-1xxx-627-xxxx-xxxx-000-111	0
Classified Variable Salaries	01-0000-0-2xxx-627-xxxx-xxxx-000-111	350
Variable Benefits	01-0000-0-3xxx-627-xxxx-xxxx-000-111	127
Materials and Supplies	01-0000-0-4xxx-627-xxxx-xxxx-000-111	12,480
Operating Expenses	01-0000-0-5xxx-627-xxxx-xxxx-000-111	12,650
Capital Outlay	01-0000-0-6xxx-627-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	-	\$25,607

TOTAL DISTRICT FUNDED BUDGET:	23.13	\$2,693,835
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TOTAL GARDEN VALLEY BUDGET: \$3,446,152



Hagginwood Elementary

MARC MOOREHEAD
Principal

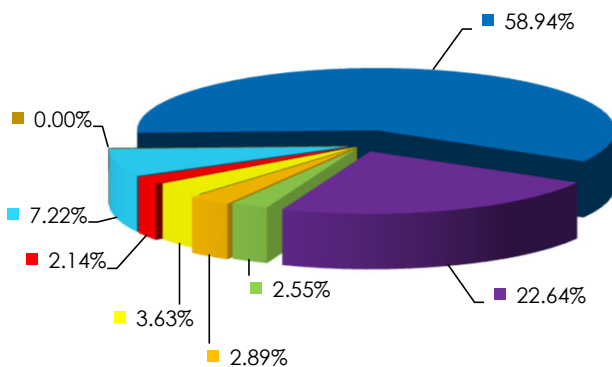
Projected 2024-25 Enrollment: 345

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	13.75	\$1,297,677	\$415,422
Principal	1.00	174,362	41,427
Counselor	1.00	109,265	33,315
Office Manager-Elementary	1.00	56,880	23,244
Administrative Clerk School Site	1.00	41,744	24,324
Head Custodian I	1.00	57,827	31,855
Custodian	1.00	50,400	29,186
Library Media Technician	0.38	17,782	6,428
Health Services Assistant	0.38	17,062	7,064
Paraeducator I	1.13	41,243	21,916
Yard and Duty Assistant	0.75	25,225	4,569
Subtotal FTE/Salaries & Benefits	22.38		\$2,528,217

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-629-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-629-xxxx-xxxx-000-111 1,000
Classified Variable Salaries		01-0000-0-2xxx-629-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-629-xxxx-xxxx-000-111 222
Materials and Supplies		01-0000-0-4xxx-629-xxxx-xxxx-000-111 13,153
Operating Expenses		01-0000-0-5xxx-629-xxxx-xxxx-000-111 9,900
Capital Outlay		01-0000-0-6xxx-629-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$24,275

TOTAL DISTRICT FUNDED BUDGET:	22.38	\$2,552,492
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Special Education	\$951,236
Title I	\$106,947
Supplemental Concentration	\$121,255
Expanded Learning	\$152,612
EL Programs	\$89,778
Other Categorical	\$303,589
CSI	\$0
District Funded	\$2,476,544

TOTAL HAGGINWOOD BUDGET: \$4,201,961



Hillsdale Elementary

ANNA TYSON, Ed.D.
Principal

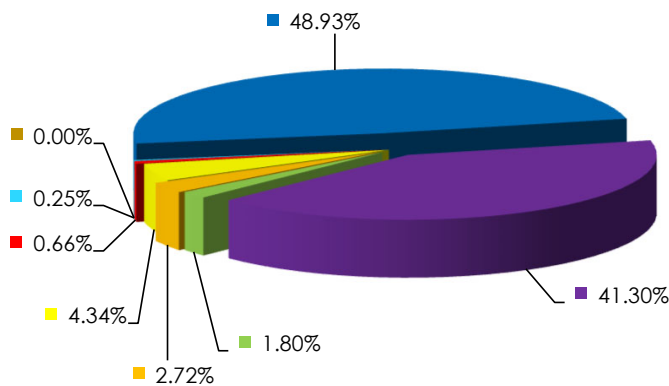
Projected 2024-25 Enrollment: 228

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	7.45	\$806,894	\$247,351
Principal	0.80	109,294	30,452
Counselor	1.00	80,988	23,197
Office Manager-Elementary	1.00	54,936	20,758
Administrative Clerk School Site	1.00	38,402	23,123
Head Custodian I	1.00	64,777	32,600
Custodian	1.00	53,147	20,115
Landscape and Grounds Spec Sr	0.50	41,053	22,163
Library Media Technician	0.75	32,004	11,577
Health Services Assistant	0.38	16,562	5,990
Paraeducator I	0.13	4,537	3,021
Yard and Duty Assistant	0.75	22,844	5,093
Subtotal FTE/Salaries & Benefits	15.75		\$1,770,878

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-631-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-631-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-631-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-631-xxxx-xxxx-000-111 0
Materials and Supplies		01-0000-0-4xxx-631-xxxx-xxxx-000-111 7,810
Operating Expenses		01-0000-0-5xxx-631-xxxx-xxxx-000-111 8,250
Capital Outlay		01-0000-0-6xxx-631-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$16,060

TOTAL DISTRICT FUNDED BUDGET:	15.75	\$1,786,938
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Special Education	\$1,451,269
Title I	\$63,238
Supplemental Concentration	\$95,645
Expanded Learning	\$152,612
EL Programs	\$23,197
Other Categorical	\$8,614
CSI	\$0
District Funded	\$1,719,508

TOTAL HILLSDALE BUDGET: \$3,514,083



Joyce Elementary

TIFFANY HARRIS
Principal

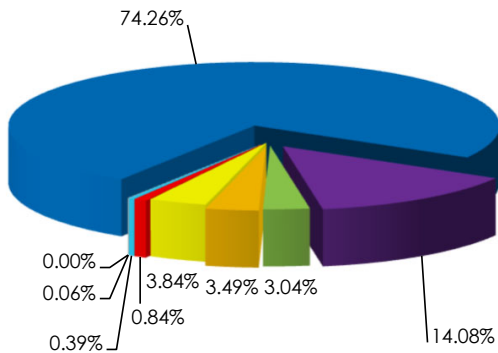
Projected 2024-25 Enrollment: 497

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	20.75	\$1,993,485	\$718,648
Principal	1.00	143,448	40,550
Vice Principal	1.00	142,624	40,368
Counselor	1.00	122,583	36,265
Office Manager-Elementary	1.00	50,526	27,479
Administrative Clerk School Site	1.38	52,803	24,455
Head Custodian I	1.00	53,996	28,726
Custodian	1.00	43,284	23,358
Library Media Technician	0.75	36,931	13,347
Health Services Assistant	0.38	19,441	11,648
Paraeducator I	1.13	41,142	18,264
Yard and Duty Assistant	0.88	27,808	7,557
Subtotal FTE/Salaries & Benefits	31.25		\$3,718,736

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		900
Variable Benefits		333
Materials and Supplies		29,585
Operating Expenses		17,700
Capital Outlay		0
Subtotal Site Base Allocation	-	\$48,518

TOTAL DISTRICT FUNDED BUDGET:	31.25	\$3,767,254
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Special Education	\$694,097
Title I	\$150,035
Supplemental Concentration	\$172,136
Expanded Learning	\$189,239
EL Programs	\$41,322
Other Categorical	\$19,423
Athletics	\$2,905
CSI	\$0
District Funded	\$3,661,451

TOTAL JOYCE BUDGET: \$4,930,608



Kohler Elementary

PATRICK DURANT
Principal

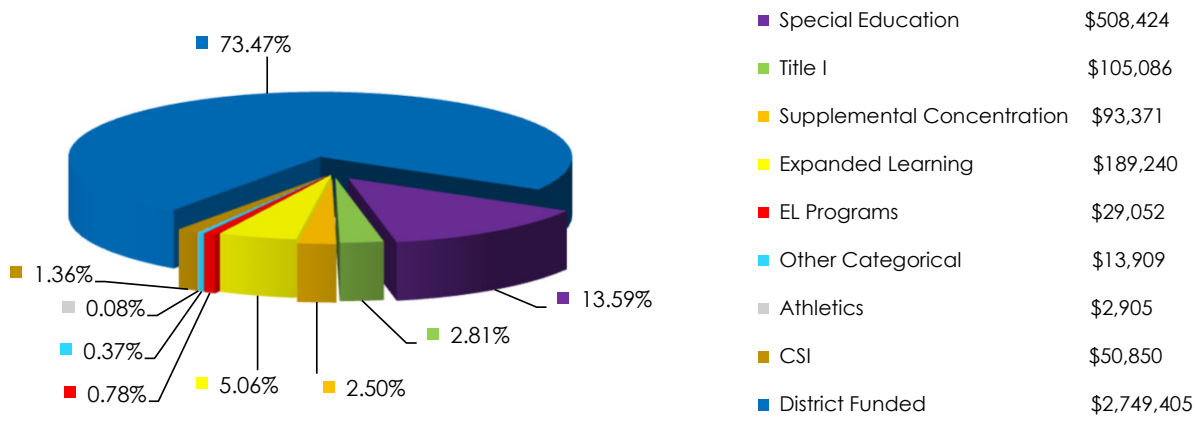
Projected 2024-25 Enrollment: 351

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	16.35	\$1,298,292	\$457,199
Principal	1.00	161,446	58,799
Vice Principal	1.00	126,117	39,012
Counselor	1.00	86,794	30,302
Office Manager-Elementary	1.00	63,674	25,685
Administrative Clerk School Site	1.38	62,988	41,153
Head Custodian I	1.00	51,417	19,887
Custodian	1.00	43,284	24,878
Library Media Technician	0.75	29,019	18,754
Health Services Assistant	0.38	17,674	7,283
Paraeducator I	1.13	44,474	19,297
Yard and Duty Assistant	0.75	25,060	6,346
Subtotal FTE/Salaries & Benefits	26.72		\$2,758,834

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		0
Variable Benefits		0
Materials and Supplies		15,166
Operating Expenses		21,570
Capital Outlay		0
Subtotal Site Base Allocation	-	\$36,736

TOTAL DISTRICT FUNDED BUDGET:	26.72	\$2,795,570
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TOTAL KOHLER BUDGET: \$3,742,242



Las Palmas Elementary

RACHEL WILLIAMS
Principal

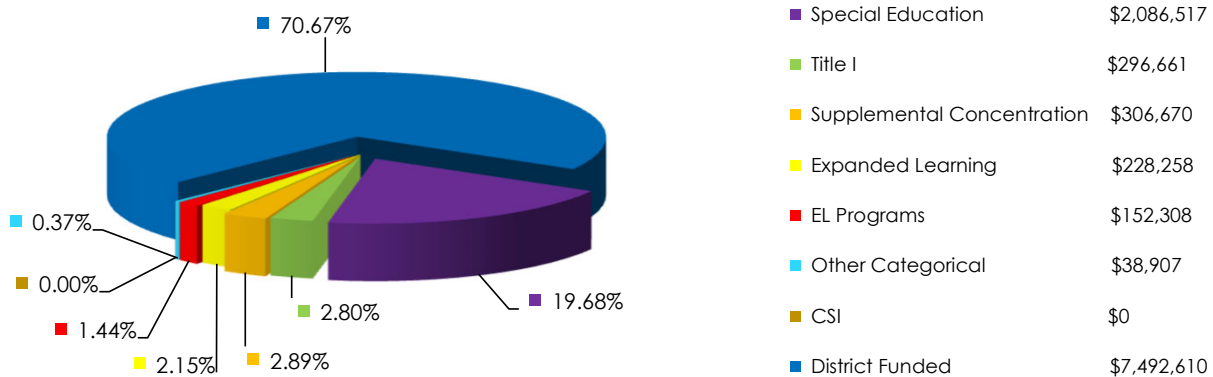
Projected 2024-25 Enrollment: 1,015

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	42.50	\$4,376,503	\$1,430,011
Principal	1.00	174,362	47,397
Vice Principal	2.00	253,187	88,382
Counselor	2.00	152,386	51,980
Office Manager-Elementary	1.00	66,990	33,395
Administrative Clerk School Site	2.38	109,649	62,199
Head Custodian I	2.00	132,638	75,504
Custodian	2.00	90,646	54,724
Landscape and Grounds Spec. Sr	0.50	35,828	13,383
Library Media Technician	1.00	52,244	20,049
Health Services Assistant	0.75	37,115	22,661
Paraeducator I	2.50	95,280	52,288
Yard and Duty Assistant	1.37	47,363	18,155
Subtotal FTE/Salaries & Benefits	61.00		\$7,594,319

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-644-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-644-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-644-xxxx-xxxx-000-111 8,541
Variable Benefits		01-0000-0-3xxx-644-xxxx-xxxx-000-111 3,100
Materials and Supplies		01-0000-0-4xxx-644-xxxx-xxxx-000-111 41,005
Operating Expenses		01-0000-0-5xxx-644-xxxx-xxxx-000-111 18,700
Capital Outlay		01-0000-0-6xxx-644-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$71,346

TOTAL DISTRICT FUNDED BUDGET:	61.00	\$7,665,665
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TOTAL LAS PALMAS BUDGET: \$10,601,931



Madison Elementary

SAL GARCIA
Principal

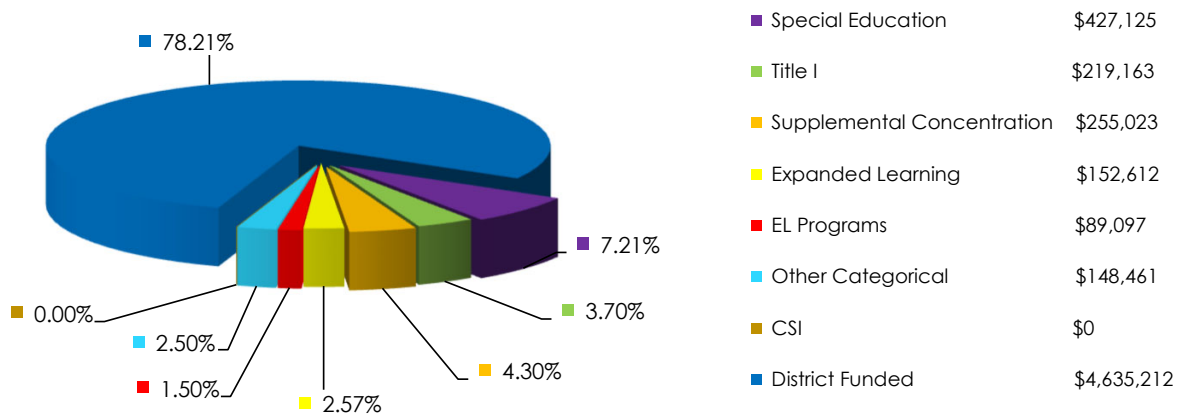
Projected 2024-25 Enrollment: 736

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	29.00	\$2,728,204	\$927,061
Principal	1.00	148,470	43,963
Vice Principal	1.00	130,531	39,989
Counselor	1.00	109,341	33,332
Office Manager-Elementary	1.00	49,950	27,273
Administrative Clerk School Site	1.50	59,274	22,395
Head Custodian I	1.00	59,300	30,632
Custodian	1.50	79,029	42,397
Library Media Technician	0.63	37,832	14,871
Health Services Assistant	0.75	29,435	12,692
Paraeducator I	1.38	50,275	21,652
Yard and Duty Assistant	1.00	30,502	12,841
Subtotal FTE/Salaries & Benefits	40.75		\$4,741,241

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		3,000
Classified Variable Salaries		0
Variable Benefits		665
Materials and Supplies		23,247
Operating Expenses		24,821
Capital Outlay		0
Subtotal Site Base Allocation	-	\$51,733

TOTAL DISTRICT FUNDED BUDGET:	40.76	\$4,792,974
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TOTAL MADISON BUDGET: \$5,926,693



Northlake TK-8

STACEY FIRPO
Principal

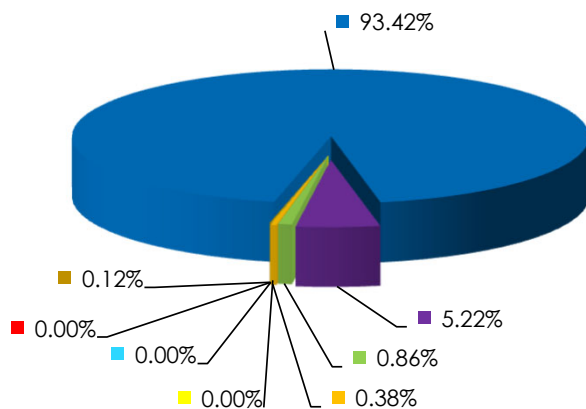
Projected 2024-25 Enrollment: 200

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	13.00	\$1,170,169	\$403,201
Principal	1.00	161,446	54,281
Office Manager-Elementary	1.00	54,936	30,816
Administrative Clerk School Site	1.13	46,962	29,404
Head Custodian I	1.00	55,827	31,136
Custodian	0.50	24,700	14,452
Library Media Technician	0.50	21,741	13,389
Health Services Assistant	0.38	17,326	10,888
Paraeducator I	2.63	95,286	63,344
Yard and Duty Assistant	0.75	24,256	17,121
Subtotal FTE/Salaries & Benefits	21.88		\$2,340,681

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-653-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-653-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-653-xxxx-xxxx-000-111 350
Variable Benefits		01-0000-0-3xxx-653-xxxx-xxxx-000-111 128
Materials and Supplies		01-0000-0-4xxx-653-xxxx-xxxx-000-111 5,614
Operating Expenses		01-0000-0-5xxx-653-xxxx-xxxx-000-111 7,970
Capital Outlay		01-0000-0-6xxx-653-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$14,062

TOTAL DISTRICT FUNDED BUDGET:	21.88	\$2,354,743
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Special Education	\$131,697
Title I	\$21,699
Supplemental Concentration	\$9,496
Expanded Learning	\$0
EL Programs	\$0
Other Categorical	\$0
Athletics	\$2,905
District Funded	\$2,354,743

TOTAL NORTHLAKE BUDGET: \$2,520,540



Northwood Elementary

HILARI TALMAGE
Principal

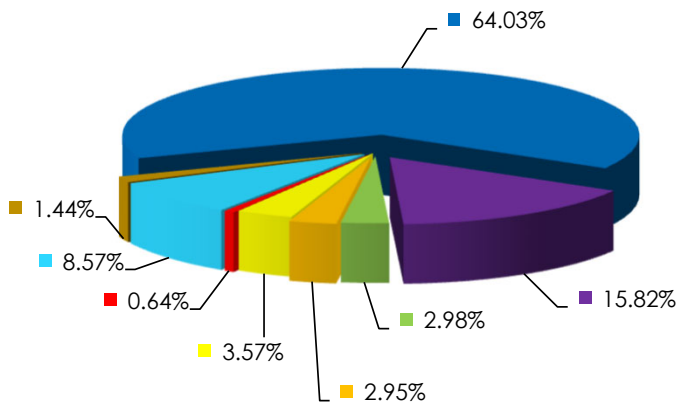
Projected 2024-25 Enrollment: 422

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	16.60	\$1,484,009	\$509,391
Principal	1.00	157,509	45,965
Counselor	1.00	65,947	23,721
Office Manager-Elementary	1.00	63,674	48,773
Administrative Clerk School Site	1.00	41,744	33,520
Head Custodian I	1.00	60,527	31,073
Custodian	1.00	45,468	24,142
Library Media Technician	0.38	17,782	11,052
Health Services Assistant	0.38	16,497	10,091
Paraeducator I	1.13	40,102	15,228
Yard and Duty Assistant	0.75	24,467	7,078
Subtotal FTE/Salaries & Benefits	25.23		\$2,777,760

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		3,400
Classified Variable Salaries		500
Variable Benefits		934
Materials and Supplies		20,199
Operating Expenses		6,273
Capital Outlay		0
Subtotal Site Base Allocation	-	\$31,306

TOTAL DISTRICT FUNDED BUDGET:	25.23	\$2,809,066
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Special Education	\$676,620
Title I	\$127,406
Supplemental Concentration	\$126,311
Expanded Learning	\$152,612
EL Programs	\$27,546
Other Categorical	\$366,419
CSI	\$61,650
District Funded	\$2,739,185

TOTAL NORTHWOOD BUDGET: \$4,277,749



Oakdale Elementary

LINDA POWELL
Principal

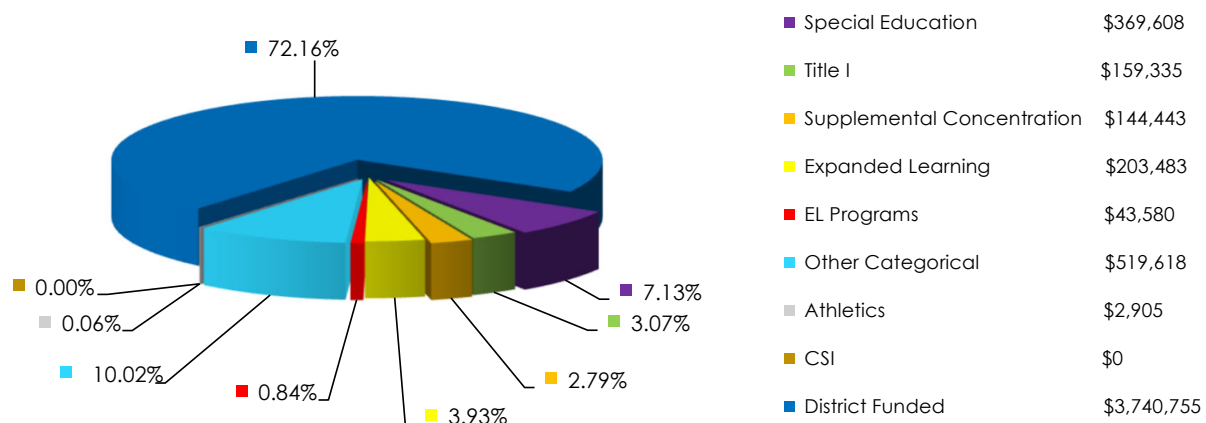
Projected 2024-25 Enrollment: 528

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	21.60	\$1,939,177	\$678,292
Principal	1.00	174,362	53,445
Vice Principal	1.00	145,366	33,475
Counselor	1.00	124,533	62,785
Office Manager-Elementary	1.00	50,526	29,231
Administrative Clerk School Site	1.38	65,054	28,857
Head Custodian I	1.00	64,777	32,600
Custodian	1.00	58,605	22,923
Library Media Technician	0.75	37,830	14,612
Health Services Assistant	0.75	33,124	11,979
Paraeducator I	1.13	46,769	16,882
Yard and Duty Assistant	0.88	26,345	10,136
Subtotal FTE/Salaries & Benefits	32.48		\$3,761,685

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		0
Variable Benefits		0
Materials and Supplies		39,496
Operating Expenses		14,700
Capital Outlay		0
Subtotal Site Base Allocation	-	\$54,196

TOTAL DISTRICT FUNDED BUDGET:	32.48	\$3,815,881
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TOTAL OAKDALE BUDGET: \$5,183,727



Orchard Elementary

MELISSA CLARK
Principal

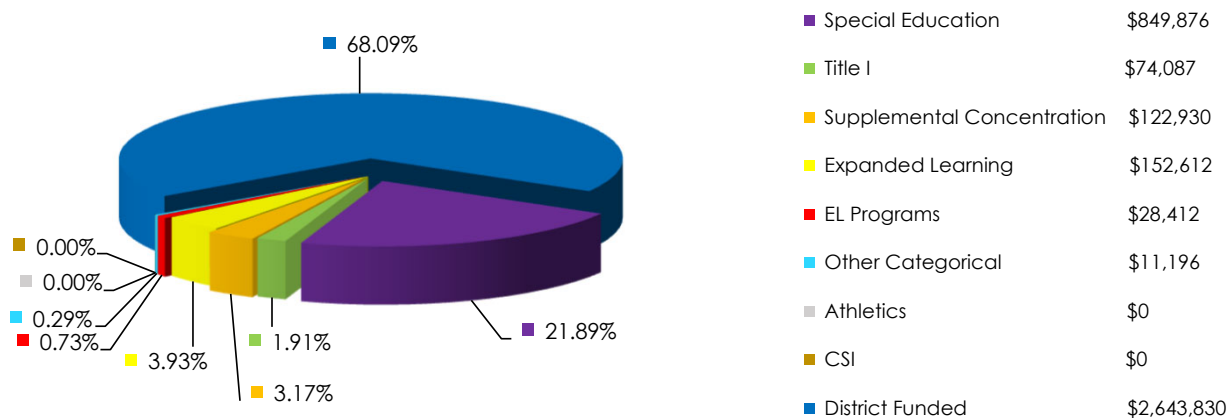
Projected 2024-25 Enrollment: 312

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	13.55	\$1,476,262	\$458,323
Principal	1.00	165,959	38,625
Counselor	1.00	73,641	25,425
Office Manager-Elementary	1.00	66,706	38,793
Administrative Clerk School Site	1.00	43,196	17,509
Head Custodian I	1.00	57,844	31,861
Custodian	1.00	55,879	29,403
Library Media Technician	0.38	14,287	5,133
Health Services Assistant	0.38	16,562	5,990
Paraeducator I	1.13	45,717	16,157
Yard and Duty Assistant	0.76	25,698	2,377
Subtotal FTE/Salaries & Benefits	22.19		\$2,711,347

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-660-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-660-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-660-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-660-xxxx-xxxx-000-111 0
Materials and Supplies		01-0000-0-4xxx-660-xxxx-xxxx-000-111 9,407
Operating Expenses		01-0000-0-5xxx-660-xxxx-xxxx-000-111 12,500
Capital Outlay		01-0000-0-6xxx-660-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$21,907

TOTAL DISTRICT FUNDED BUDGET:	22.19	\$2,733,254
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TOTAL ORCHARD BUDGET: \$3,882,943



Pioneer Elementary

ISABEL ACOSTA, Ed.D.
Principal

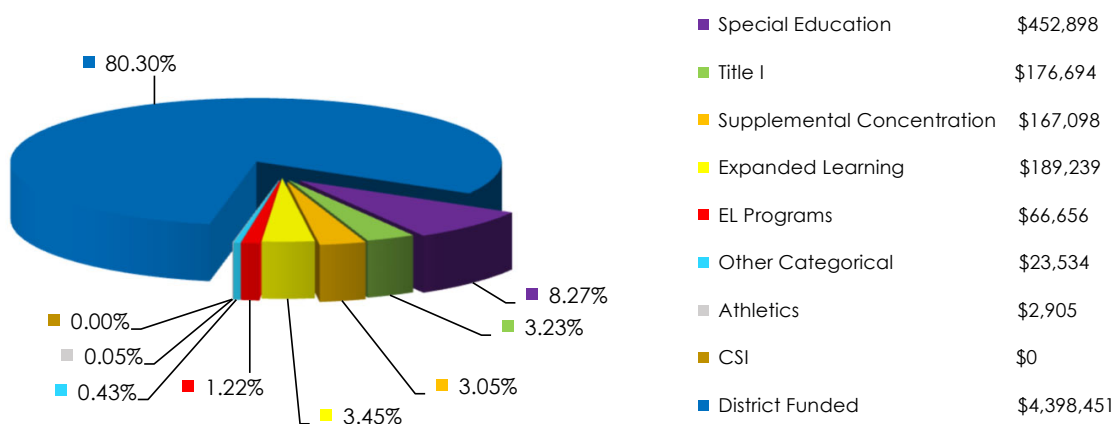
Projected 2024-25 Enrollment: 642

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	24.70	\$2,485,034	\$814,065
Principal	1.00	161,813	76,660
Vice Principal	1.00	145,366	55,723
Counselor	1.00	94,928	30,140
Office Manager-Elementary	1.00	57,880	39,318
Administrative Clerk School Site	1.38	67,922	21,074
Head Custodian I	1.00	63,235	32,046
Custodian	1.00	49,536	25,604
Library Media Technician	1.00	38,045	25,239
Health Services Assistant	0.38	19,441	11,648
Paraeducator I	1.25	50,054	20,840
Yard and Duty Assistant	1.00	35,571	3,290
Subtotal FTE/Salaries & Benefits	35.70		\$4,424,472

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-662-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-662-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-662-xxxx-xxxx-000-111 10,000
Variable Benefits		01-0000-0-3xxx-662-xxxx-xxxx-000-111 3,630
Materials and Supplies		01-0000-0-4xxx-662-xxxx-xxxx-000-111 27,210
Operating Expenses		01-0000-0-5xxx-662-xxxx-xxxx-000-111 22,510
Capital Outlay		01-0000-0-6xxx-662-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$63,350

TOTAL DISTRICT FUNDED BUDGET:	35.70	\$4,487,822
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TOTAL PIONEER BUDGET: \$5,477,475



Regency Park Elementary

TIMOTHY HAMMONS
Principal

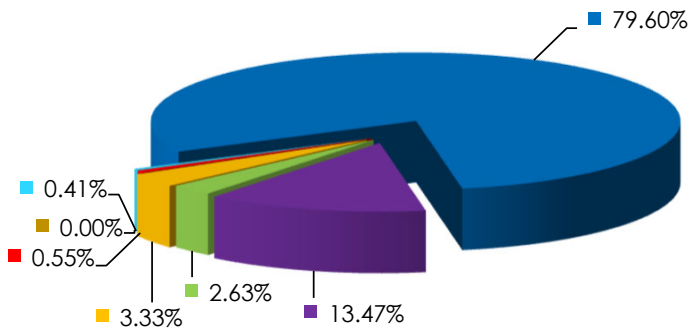
Projected 2024-25 Enrollment: 640

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	27.20	\$2,879,789	\$947,793
Principal	0.90	156,925	51,427
Vice Principal	1.00	116,049	34,482
Counselor	1.00	120,807	29,198
Office Manager-Elementary	1.00	60,642	36,614
Administrative Clerk School Site	1.50	67,647	26,250
Head Custodian I	1.00	67,862	39,208
Custodian	2.00	110,752	57,426
Library Media Technician	0.94	43,701	43,926
Health Services Assistant	0.75	34,124	21,586
Paraeducator I	2.25	88,583	41,293
Yard and Duty Assistant	1.13	37,151	3,436
Subtotal FTE/Salaries & Benefits	40.66		\$5,116,671

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-656-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-656-xxxx-xxxx-000-111 3,097
Classified Variable Salaries		01-0000-0-2xxx-656-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-656-xxxx-xxxx-000-111 686
Materials and Supplies		01-0000-0-4xxx-656-xxxx-xxxx-000-111 28,628
Operating Expenses		01-0000-0-5xxx-656-xxxx-xxxx-000-111 12,587
Capital Outlay		01-0000-0-6xxx-656-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$44,998

TOTAL DISTRICT FUNDED BUDGET:	40.66	\$5,161,669
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Special Education	\$850,961
Title I	\$166,154
Supplemental Concentration	\$210,307
EL Programs	\$34,795
Other Categorical	\$26,082
CSI	\$0
District Funded	\$5,027,597

TOTAL REGENCY PARK BUDGET: \$6,315,896



Ridgepoint Elementary

DOUG EMERSON
Principal

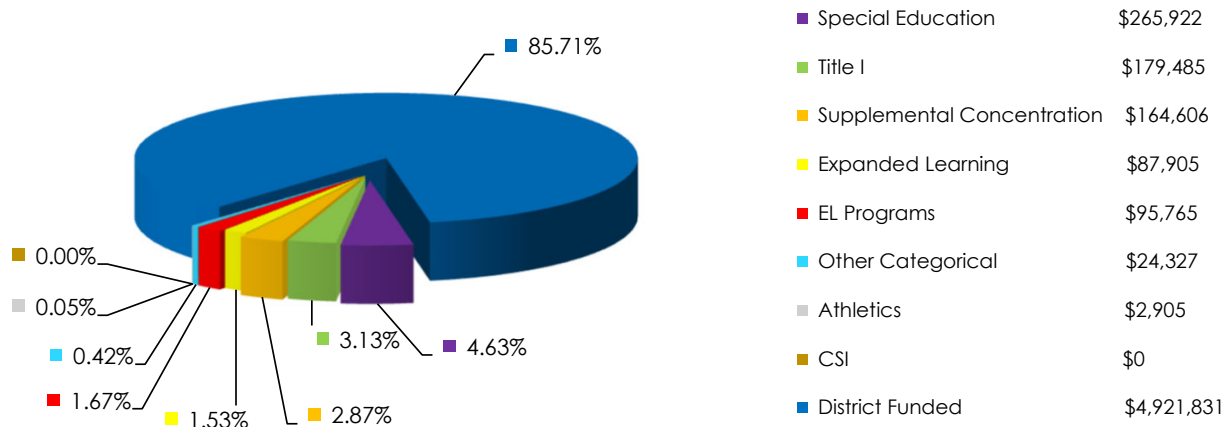
Projected 2024-25 Enrollment: 653

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	26.65	\$2,904,031	\$903,419
Principal	1.00	171,133	61,766
Vice Principal	1.00	137,138	48,897
Counselor	1.00	128,484	37,572
Office Manager-Elementary	1.00	63,674	24,155
Administrative Clerk School Site	1.38	63,316	21,524
Head Custodian I	1.00	57,844	30,109
Custodian	1.00	45,468	16,414
Library Media Technician	1.00	44,265	27,233
Health Services Assistant	0.75	35,347	12,778
Paraeducator I	1.25	49,145	23,976
Yard and Duty Assistant	1.00	30,623	4,409
Subtotal FTE/Salaries & Benefits	38.03		\$4,942,720

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-669-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-669-xxxx -xxxx -000-111 3,276
Classified Variable Salaries		01-0000-0-2xxx-669-xxxx -xxxx -000-111 1,000
Variable Benefits		01-0000-0-3xxx-669-xxxx -xxxx -000-111 1,097
Materials and Supplies		01-0000-0-4xxx-669-xxxx -xxxx -000-111 40,970
Operating Expenses		01-0000-0-5xxx-669-xxxx -xxxx -000-111 17,340
Capital Outlay		01-0000-0-6xxx-669-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation	-	\$63,683

TOTAL DISTRICT FUNDED BUDGET:	38.03	\$5,006,403
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TOTAL RIDGEPOINT BUDGET: \$5,742,746



Sierra View Elementary

STEPHANIE TARRELL
Principal

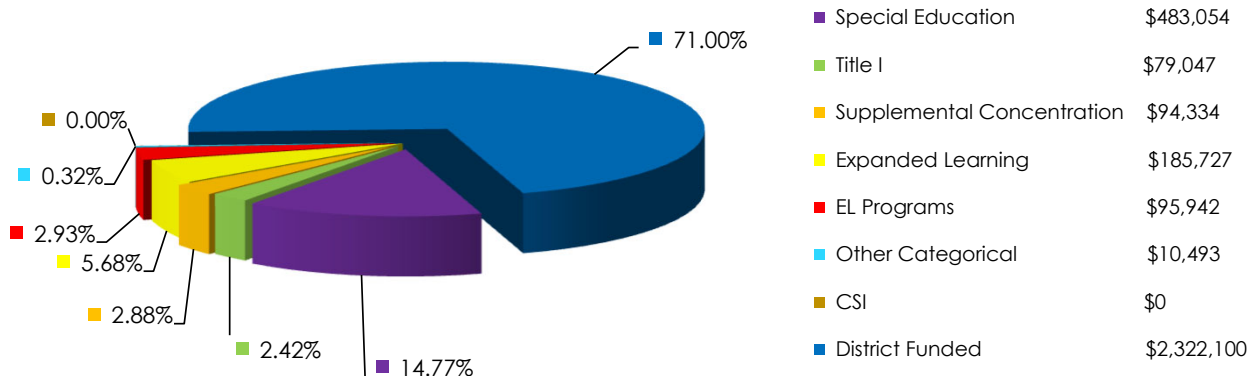
Projected 2024-25 Enrollment: 296

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	11.50	\$1,183,944	\$413,833
Principal	1.00	174,362	62,481
Counselor	1.00	69,862	24,510
Office Manager-Elementary	1.00	52,326	28,126
Administrative Clerk School Site	1.00	40,309	23,510
Head Custodian I	1.00	69,404	25,014
Custodian	1.00	59,968	30,872
Library Media Technician	0.38	19,817	11,783
Health Services Assistant	0.38	19,441	14,398
Paraeducator I	0.25	9,398	869
Yard and Duty Assistant	0.75	23,680	2,190
Subtotal FTE/Salaries & Benefits	19.25		\$2,360,097

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		0
Variable Benefits		0
Materials and Supplies		6,997
Operating Expenses		13,800
Capital Outlay		0
Subtotal Site Base Allocation	-	\$20,797

TOTAL DISTRICT FUNDED BUDGET:	19.25	\$2,380,894
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TOTAL SIERRA VIEW BUDGET: \$3,270,697



Smythe Academy of Arts and Science Charter K-6

KENNETH DANDURAND
Principal

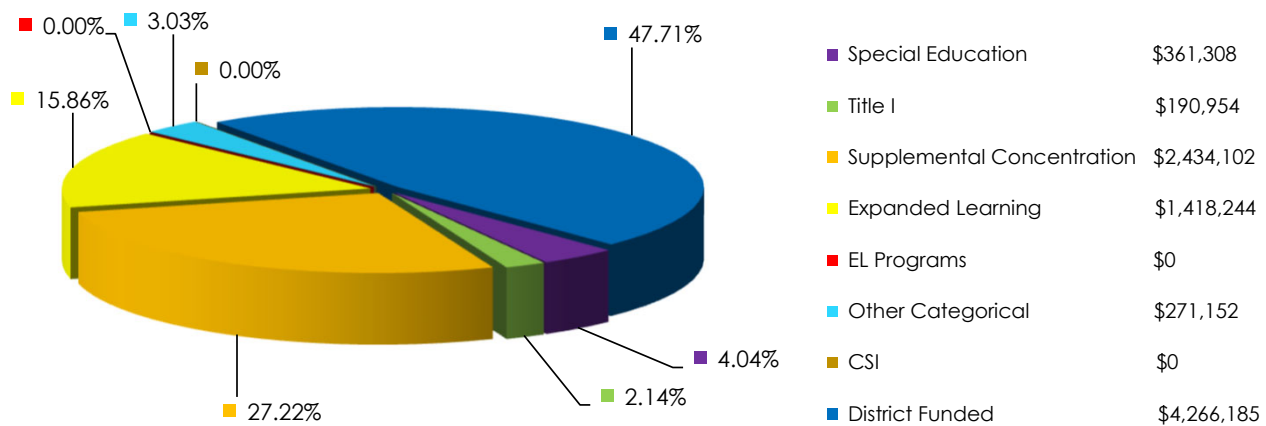
Projected 2024-25 Enrollment: 674

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	26.00	\$2,601,508	\$820,109
Principal	1.00	174,362	57,141
Office Manager-Elementary	1.00	59,723	30,784
Administrative Clerk School Site	1.00	49,000	36,127
Head Custodian I	1.00	48,963	26,918
Custodian	1.00	58,605	30,382
Library Media Technician	0.63	31,776	14,225
Health Services Assistant	0.38	17,326	10,888
Subtotal FTE/Salaries & Benefits	32.00		\$4,067,837

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		0
Variable Benefits		0
Materials and Supplies		20,740
Operating Expenses		14,300
Capital Outlay		12,326
Subtotal Site Base Allocation	-	\$47,366

TOTAL DISTRICT FUNDED BUDGET:	32.00	\$4,115,203
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TOTAL SMYTHE K-6 BUDGET: \$8,941,945



Strauch Elementary

CHERYL CHANDLER
Principal

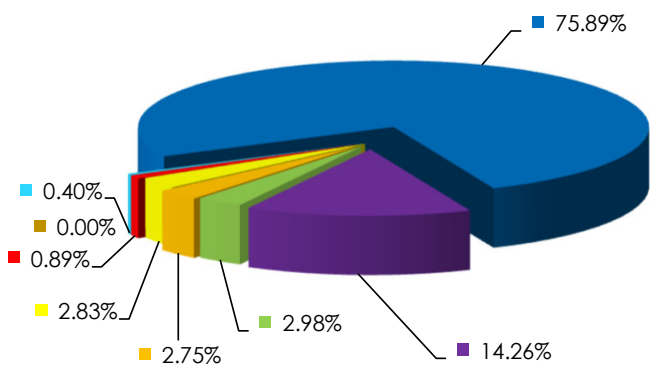
Projected 2024-25 Enrollment: 580

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	23.60	\$2,327,159	\$746,226
Principal	1.00	174,362	57,141
Vice Principal	1.00	116,049	34,482
Counselor	1.00	76,150	24,672
Office Manager-Elementary	1.00	66,706	33,293
Administrative Clerk School Site	1.00	46,049	19,353
Head Custodian I	1.00	61,692	22,243
Custodian	1.00	41,246	25,897
Landscape and Grounds Spec. Sr.	0.50	39,047	18,692
Library Media Technician	0.63	29,137	10,547
Health Services Assistant	0.38	19,941	11,828
Paraeducator I	1.38	59,575	22,503
Yard and Duty Assistant	1.00	32,449	8,762
Subtotal FTE/Salaries & Benefits	34.48		\$4,125,201

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		3,500
Classified Variable Salaries		1,000
Variable Benefits		1,146
Materials and Supplies		22,629
Operating Expenses		12,505
Capital Outlay		0
Subtotal Site Base Allocation	-	\$40,780

TOTAL DISTRICT FUNDED BUDGET:	34.48	\$4,165,981
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Special Education	\$768,345
Title I	\$160,575
Supplemental Concentration	\$148,211
Expanded Learning	\$152,612
EL Programs	\$47,961
Other Categorical	\$21,681
CSI	\$0
District Funded	\$4,090,478

TOTAL STRAUCH BUDGET: \$5,389,863



Village Elementary

LAQUITA ULRICH
Principal

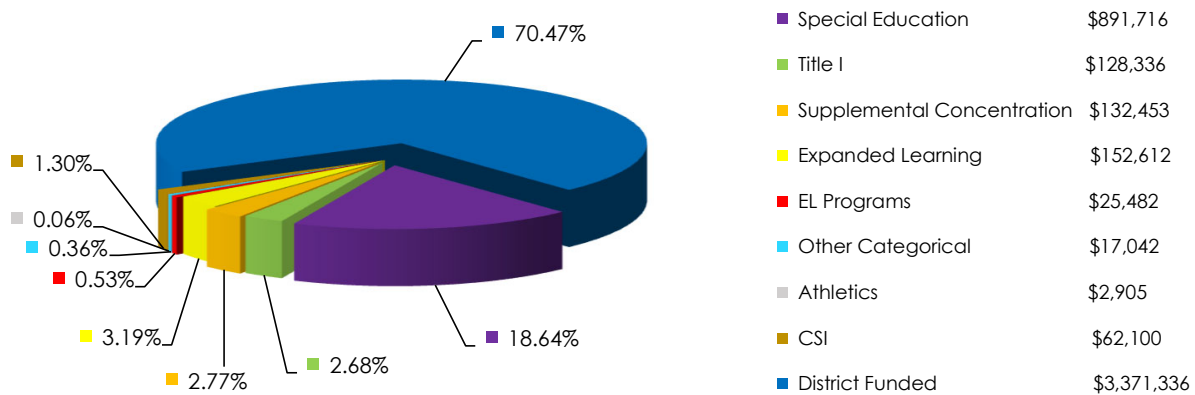
Projected 2024-25 Enrollment: 498

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	19.70	\$1,733,079	\$594,966
Principal	1.00	161,446	44,537
Vice Principal	1.00	116,049	36,782
Counselor	1.00	117,066	35,043
Office Manager-Elementary	1.00	48,150	17,378
Administrative Clerk School Site	1.38	54,710	17,538
Head Custodian I	1.00	69,404	51,647
Custodian	1.00	47,736	17,229
Library Media Technician	0.75	37,832	13,671
Health Services Assistant	0.38	19,441	14,398
Paraeducator I	2.00	71,863	36,814
Yard and Duty Assistant	0.88	26,705	9,442
Subtotal FTE/Salaries & Benefits	31.08		\$3,392,926

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		0
Variable Benefits		0
Materials and Supplies		36,690
Operating Expenses		17,200
Capital Outlay		0
Subtotal Site Base Allocation	-	\$53,890

TOTAL DISTRICT FUNDED BUDGET:	31.08	\$3,446,816
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TOTAL VILLAGE BUDGET: \$4,783,982



Westside Elementary

KRISTINA JORDAN
Principal

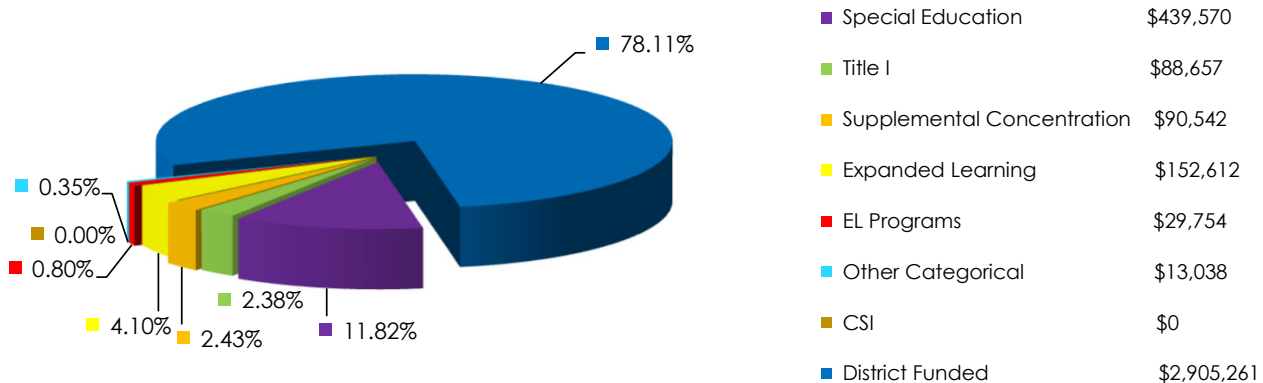
Projected 2024-25 Enrollment: 369

*May vary due to actual placements

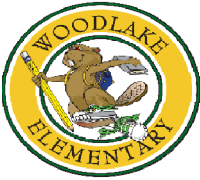
DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.50	\$1,621,448	\$508,568
Principal	0.80	139,490	45,713
Counselor	1.00	120,807	27,778
Office Manager-Elementary	1.00	65,190	32,748
Administrative Clerk School Site	1.00	45,171	25,555
Head Custodian I	1.00	61,527	31,432
Custodian	1.00	52,147	28,062
Library Media Technician	0.75	36,030	15,753
Health Services Assistant	0.38	15,463	9,720
Paraeducator I	0.25	9,828	3,531
Yard and Duty Assistant	0.88	28,824	5,159
Subtotal FTE/Salaries & Benefits	22.55		\$2,929,944

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		\$0
Certificated Variable Salaries		0
Classified Variable Salaries		0
Variable Benefits		0
Materials and Supplies		20,478
Operating Expenses		5,500
Capital Outlay		0
Subtotal Site Base Allocation	-	\$25,978

TOTAL DISTRICT FUNDED BUDGET:	22.55	\$2,955,922
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TOTAL WESTSIDE BUDGET: \$3,719,434



Woodlake Elementary

DEBRA CHANDLER
Principal

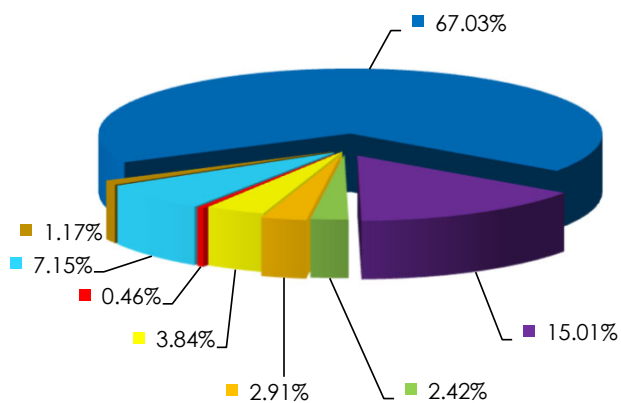
Projected 2024-25 Enrollment: 342

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.50	\$1,377,681	\$459,689
Principal	1.00	174,362	57,141
Counselor	1.00	71,220	34,625
Office Manager-Elementary	1.00	62,442	31,761
Administrative Clerk School Site	1.00	46,049	25,871
Head Custodian I	1.00	67,862	26,249
Custodian	1.00	53,456	28,532
Library Media Technician	0.38	17,782	11,052
Health Services Assistant	0.38	17,326	10,888
Paraeducator I	2.00	74,484	37,523
Yard and Duty Assistant	0.75	23,275	4,388
Subtotal FTE/Salaries & Benefits	24.00		\$2,713,658

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-693-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-693-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-693-xxxx-xxxx-000-111 0
Variable Benefits		01-0000-0-3xxx-693-xxxx-xxxx-000-111 0
Materials and Supplies		01-0000-0-4xxx-693-xxxx-xxxx-000-111 16,753
Operating Expenses		01-0000-0-5xxx-693-xxxx-xxxx-000-111 7,300
Capital Outlay		01-0000-0-6xxx-693-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$24,053

TOTAL DISTRICT FUNDED BUDGET:	24.00	\$2,737,711
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Special Education	\$597,008
Title I	\$96,407
Supplemental Concentration	\$115,685
Expanded Learning	\$152,612
EL Programs	\$18,158
Other Categorical	\$284,488
CSI	\$46,650
District Funded	\$2,665,163

TOTAL WOODLAKE BUDGET: \$3,976,171



Woodridge Elementary

MARTIN POWERS, Ed.D.
Principal

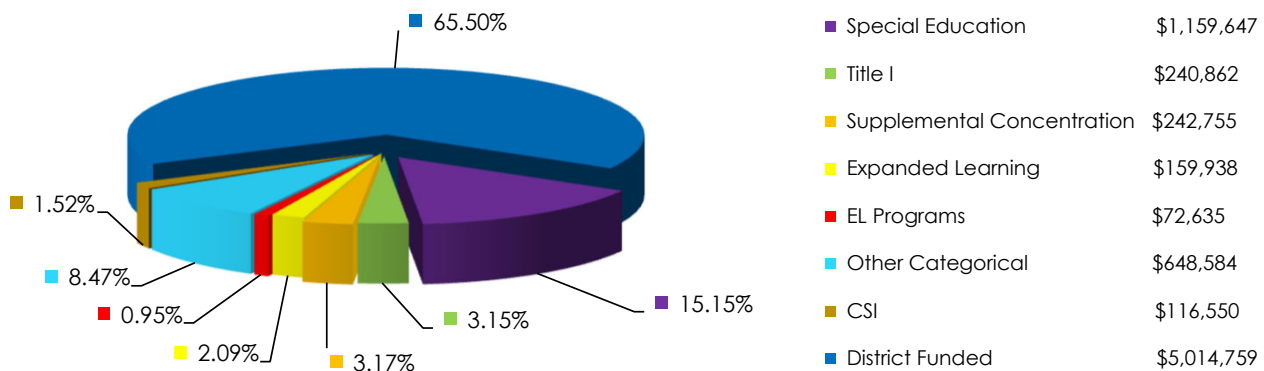
Projected 2024-25 Enrollment: 823

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	32.20	\$2,864,065	\$1,005,208
Principal	1.00	163,446	47,280
Vice Principal	1.00	126,117	46,456
Counselor	1.00	122,807	41,823
Office Manager-Elementary	1.00	50,526	29,231
Administrative Clerk School Site	1.50	64,068	29,617
Head Custodian I	1.00	55,827	20,839
Custodian	1.50	80,090	42,778
Library Media Technician	0.75	36,030	13,965
Health Services Assistant	0.38	17,674	7,283
Paraeducator I	3.25	131,028	60,311
Yard and Duty Assistant	1.00	33,457	3,634
Subtotal FTE/Salaries & Benefits	45.58		\$5,093,560

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-695-xxxx-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-695-xxxx-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-695-xxxx-xxxx-000-111 4,000
Variable Benefits		01-0000-0-3xxx-695-xxxx-xxxx-000-111 1,452
Materials and Supplies		01-0000-0-4xxx-695-xxxx-xxxx-000-111 27,737
Operating Expenses		01-0000-0-5xxx-695-xxxx-xxxx-000-111 24,687
Capital Outlay		01-0000-0-6xxx-695-xxxx-xxxx-000-111 0
Subtotal Site Base Allocation	-	\$57,876

TOTAL DISTRICT FUNDED BUDGET:	45.58	\$5,151,436
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TOTAL WOODRIDGE BUDGET: \$7,655,730



FINANCIAL SECTION

Middle Schools (Grades 7 through 8) Our district provides five (5) middle schools ranging from 297 (Rio Tierra Junior High) to 500 (Martin Luther King, Jr. Technology Academy) students. We also offer six (6) dependent charter sites (three charter schools). The dependent charter schools' governance is the Twin Rivers Unified School District Board of Trustees.

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

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

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



EASTSIDE CHARTER 7-8

CHART OF ACCOUNTS - Site Base Allocation



<i>Fund</i>	<i>Resource</i>	<i>Project</i>	<i>Year</i>	<i>Object</i>	<i>School</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>
01	- 0000	- 0	- XXXX	- 958	- XXXX	- XXXX	- XXX	- 111		
\$11,866	GENERAL EDUCATION						01-0000-0-XXXX-958-1110-1000-000-111			
0	AVID						01-0000-0-XXXX-958-1195-1000-000-111			
0	STAFF DEV - INSTRUCTIONAL						01-0000-0-XXXX-958-1695-1000-000-111			
301	INSTRUC. MEDIA-LIBRARY						01-0000-0-XXXX-958-0000-2420-000-111			
0	PARENT PARTICIPATION						01-0000-0-XXXX-958-0000-2495-000-111			
3,381	SCHOOL ADMINISTRATION						01-0000-0-XXXX-958-0000-2700-000-111			
0	HEALTH SERVICES						01-0000-0-XXXX-958-0000-3140-000-111			
2,500	LOST TEXTBOOKS/CHROMEBOOKS						01-0000-0-XXXX-958-1755-1000-000-111			
0	VARIABLE SALARIES						01-0000-0-XXXX-958-XXXX-XXXX-000-111			
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)						01-0000-0-XXXX-958-XXXX-XXXX-999-111			
\$18,048	2024-25 Allocation									

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



Eastside Charter 7-8

ANNA TYSON, Ed.D.
Principal

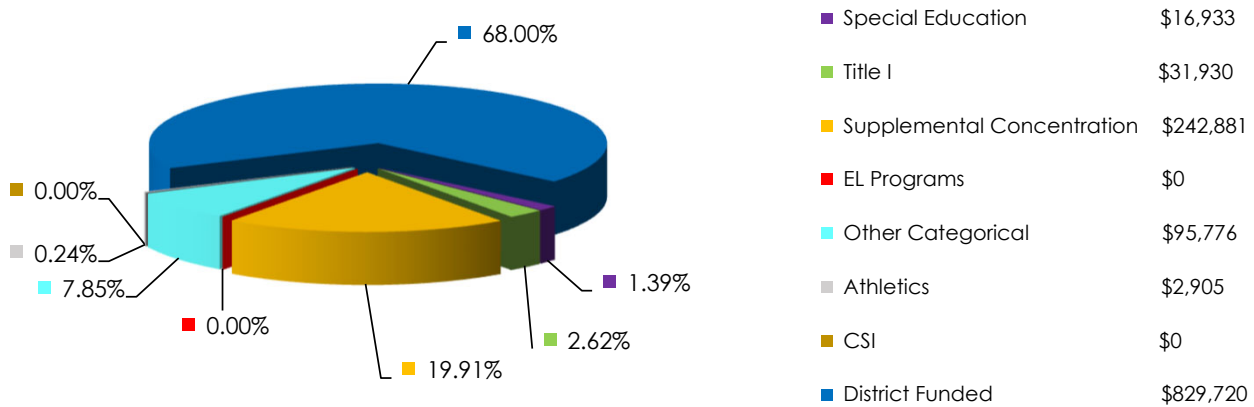
Projected 2024-25 Enrollment: 90

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	\$516,953	\$167,999
Principal	0.20	27,324	9,813
Counselor	0.60	77,450	27,980
Administrative Clerk School Site	0.63	26,996	9,765
Subtotal FTE/Salaries & Benefits	6.43		\$864,280

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			18,048
Subtotal Site Base Allocation	-		\$18,048

TOTAL DISTRICT FUNDED BUDGET:	6.43		\$882,328
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TOTAL EASTSIDE CHARTER BUDGET: \$1,220,145

FOOTHILL RANCH MIDDLE SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u> <u>Year</u>	<u>Object</u>	<u>School</u> <u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 710	- XXXX	- XXXX	- XXX	- 111
\$63,999		GENERAL EDUCATION				01-0000-0-XXXX-710-1110-1000-000-111		
0		AVID				01-0000-0-XXXX-710-1195-1000-000-111		
0		ART				01-0000-0-XXXX-710-1230-1000-000-111		
0		COMPUTER SCIENCE				01-0000-0-XXXX-710-1298-1000-000-111		
0		ENGLISH				01-0000-0-XXXX-710-1355-1000-000-111		
0		ESL				01-0000-0-XXXX-710-1356-1000-000-111		
0		HIGH RISK				01-0000-0-XXXX-710-1420-1000-000-111		
0		INDUSTRIAL ARTS				01-0000-0-XXXX-710-1432-1000-000-111		
0		MATHEMATICS				01-0000-0-XXXX-710-1500-1000-000-111		
0		MUSIC				01-0000-0-XXXX-710-1520-1000-000-111		
0		PHYSICAL EDUCATION				01-0000-0-XXXX-710-1550-1000-000-111		
0		SCIENCE				01-0000-0-XXXX-710-1600-1000-000-111		
1,631		INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-710-0000-2420-000-111		
14,165		SCHOOL ADMINISTRATION				01-0000-0-XXXX-710-0000-2700-000-111		
0		COUNSELING				01-0000-0-XXXX-710-0000-3110-000-111		
0		HEALTH SERVICES				01-0000-0-XXXX-710-0000-3140-000-111		
0		PLANT OPERATIONS				01-0000-0-XXXX-710-0000-8200-000-111		
10,000		BUILDINGS & IMPROVEMENT				01-0000-0-XXXX-710-0000-8500-000-111		
0		GENERAL SHOP RESALE				01-0000-0-XXXX-710-1401-1000-000-111		
8,000		LOST TEXTBOOKS/CHROMEBOOKS				01-0000-0-XXXX-710-1755-1000-000-111		
0		VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-710-XXXX-XXXX-000-111		
0		POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-710-XXXX-XXXX-999-111		
\$97,795		2024-25 Allocation						

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



Foothill Ranch Middle School

GEORGE PORTER
Principal

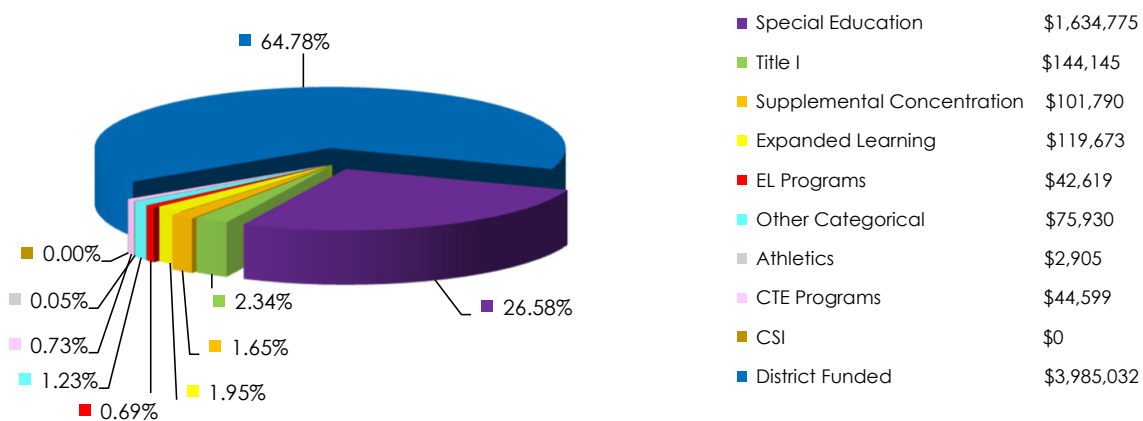
Projected 2024-25 Enrollment: 490

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	18.00	\$1,795,201	\$594,261
Principal	1.00	158,459	43,875
Vice Principal	1.00	151,707	48,428
Counselor	1.00	103,841	34,078
Activity Director	1.00	122,332	35,795
Office Manager Middle School/Alternative	1.00	71,079	34,864
Administrative Clerk School Senior	1.00	58,549	30,362
Attendance Clerk	1.00	58,855	30,472
Academic Intervention Specialist Bilingual Senior	0.75	51,151	32,270
Campus Safety Specialist	0.88	37,326	23,114
Library Media Technician Secondary	1.00	44,496	17,007
Health Services Assistant	1.00	55,326	29,204
Head Custodian II	1.00	68,820	39,552
Landscape and Grounds Specialist-Senior	0.50	36,328	13,091
Custodian	2.00	95,721	53,044
Subtotal FTE/Salaries & Benefits	32.13		\$3,968,608

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		0
Materials/Supplies/Operations		97,795
Subtotal Site Base Allocation	-	\$97,795

TOTAL DISTRICT FUNDED BUDGET:	32.13	\$4,066,403
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TOTAL FOOTHILL RANCH BUDGET: \$6,151,468

FRONTIER CHARTER 7-8

CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u> <u>Year</u>	<u>Object</u>	<u>School</u> <u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 960	- XXXX	- XXXX	- XXX	- 111
\$6,000	GENERAL EDUCATION					01-0000-0-XXXX-960-1110-1000-000-111		
0	AVID					01-0000-0-XXXX-960-1195-1000-000-111		
0	STAFF DEV - INSTRUCTIONAL					01-0000-0-XXXX-960-1695-1000-000-111		
368	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-960-0000-2420-000-111		
0	PARENT PARTICIPATION					01-0000-0-XXXX-960-0000-2495-000-111		
15,667	SCHOOL ADMINISTRATION					01-0000-0-XXXX-960-0000-2700-000-111		
0	HEALTH SERVICES					01-0000-0-XXXX-960-0000-3140-000-111		
0	LOST TEXTBOOKS/CHROMEBOOKS					01-0000-0-XXXX-960-1755-1000-000-111		
0	VARIABLE SALARIES					01-0000-0-XXXX-960-XXXX-XXXX-000-111		
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-960-XXXX-XXXX-999-111		
\$22,035	2024-25 Allocation							

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



Frontier Charter 7-8

MAI YANG Principal

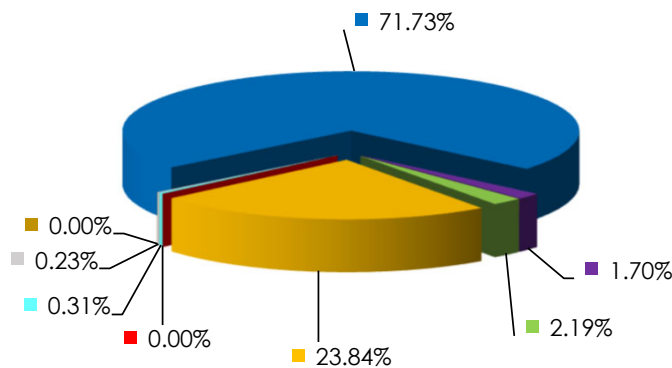
Projected 2024-25 Enrollment: 110

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	\$581,890	\$184,683
Principal	0.20	33,581	8,999
Administrative Clerk School Site	0.63	24,672	15,818
Subtotal FTE/Salaries & Benefits	5.83		\$849,643

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			22,035
Subtotal Site Base Allocation	-		\$22,035

TOTAL DISTRICT FUNDED BUDGET:	5.83		\$871,678
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Special Education	\$21,664
Title I	\$27,899
Supplemental Concentration	\$303,372
EL Programs	\$0
Other Categorical	\$3,993
Athletics	\$2,905
CSI	\$0
District Funded	\$912,956

TOTAL FRONTIER CHARTER BUDGET: \$1,272,789

MARTIN LUTHER KING JR. TECH. ACADEMY
CHART OF ACCOUNTS - Site Base Allocation



Fund	Resource	Project		School		Goal	Function	LO1	LO2
		Year	Object	Location					
01	0000	0	XXXX	730		XXXX	XXXX	XXX	111
\$52,313	GENERAL EDUCATION					01-0000-0-XXXX-730-1110-1000-000-111			
0	SCHOOL SPONSORED					01-0000-0-XXXX-730-1145-4100-000-111			
0	RESERVE					01-0000-0-XXXX-730-1632-2700-000-111			
0	AVID					01-0000-0-XXXX-730-1195-1000-000-111			
0	ART					01-0000-0-XXXX-730-1230-1000-000-111			
0	DRAFTING					01-0000-0-XXXX-730-1330-1000-000-111			
0	ESL					01-0000-0-XXXX-730-1356-1000-000-111			
0	FOREIGN LANGUAGE					01-0000-0-XXXX-730-1385-1000-000-111			
0	MATHEMATICS					01-0000-0-XXXX-730-1500-1000-000-111			
0	MUSIC					01-0000-0-XXXX-730-1520-1000-000-111			
0	PHYSICAL EDUCATION					01-0000-0-XXXX-730-1550-1000-000-111			
0	SCIENCE					01-0000-0-XXXX-730-1600-1000-000-111			
0	STAFF DEV - INSTRUCTIONAL					01-0000-0-XXXX-730-1695-1000-000-111			
0	PERFORMING ARTS					01-0000-0-XXXX-730-1800-1000-000-111			
7,163	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-730-0000-2420-000-111			
3,000	PARENT PARTICIPATION					01-0000-0-XXXX-730-0000-2495-000-111			
18,600	SCHOOL ADMINISTRATION					01-0000-0-XXXX-730-0000-2700-000-111			
0	COUNSELING					01-0000-0-XXXX-730-0000-3110-000-111			
1,000	HEALTH SERVICES					01-0000-0-XXXX-730-0000-3140-000-111			
0	OPERATIONS					01-0000-0-XXXX-730-0000-8200-000-111			
0	LOST TEXTBOOKS/CHROMEBOOKS					01-0000-0-XXXX-730-1755-1000-000-111			
17,608	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-730-XXXX-XXXX-000-111			
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-730-XXXX-XXXX-999-111			
\$99,684	2024-25 Allocation								

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



Martin Luther King Jr. Technology Academy

LESLIE ADDIEGO
Principal

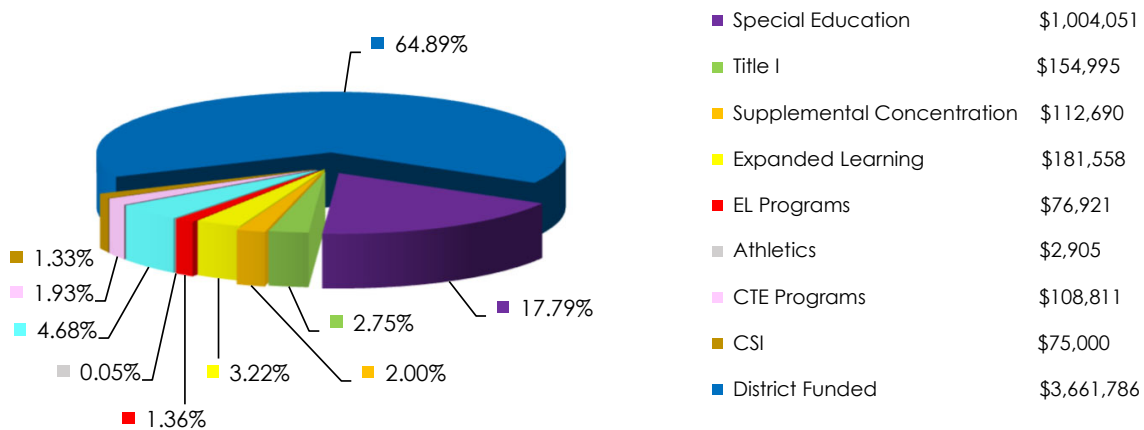
Projected 2024-25 Enrollment: 500

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	19.80	\$1,630,333	\$584,162
Principal	1.00	170,132	52,509
Vice Principal	1.00	151,707	52,124
Counselor	1.00	97,804	37,870
Activity Director	1.00	108,694	32,853
Office Manager Middle School/Alternative	1.00	60,916	32,964
Administrative Clerk School Senior	2.00	97,933	47,045
Attendance Clerk	1.00	53,505	37,746
Campus Safety Specialist	0.88	38,645	23,211
Library Media Technician Secondary	1.00	42,372	15,302
Health Services Assistant	0.75	33,385	12,760
Head Custodian II	1.00	68,820	26,004
Custodian	2.00	88,753	52,292
Landscape and Grounds Specialist-Senior	0.50	35,828	13,383
Subtotal FTE/Salaries & Benefits	33.93		\$3,699,052

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		17,608
Materials/Supplies/Operations		82,076
Subtotal Site Base Allocation	-	\$99,684

TOTAL DISTRICT FUNDED BUDGET:	33.93	\$3,798,736
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TOTAL MARTIN LUTHER KING JR. BUDGET: \$5,642,777

NORWOOD JUNIOR HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u>	<u>Year</u>	<u>Object</u>	<u>School</u>	<u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>	
01	- 0000	- 0	- XXXX	- 780	- XXXX	- XXXX	- XXX	- 111			
\$66,216		GENERAL EDUCATION							01-0000-0-XXXX-780-1110-1000-000-111		
0		AVID							01-0000-0-XXXX-780-1195-1000-000-111		
0		AGRICULTURE							01-0000-0-XXXX-780-1215-1000-000-111		
0		ART							01-0000-0-XXXX-780-1230-1000-000-111		
0		DRAMA							01-0000-0-XXXX-780-1335-1000-000-111		
0		ENGLISH							01-0000-0-XXXX-780-1355-1000-000-111		
0		ESL							01-0000-0-XXXX-780-1356-1000-000-111		
0		FOREIGN LANGUAGE							01-0000-0-XXXX-780-1385-1000-000-111		
0		HIGH RISK SPECIALIST							01-0000-0-XXXX-780-1420-1000-000-111		
0		MATHEMATICS							01-0000-0-XXXX-780-1500-1000-000-111		
0		MUSIC							01-0000-0-XXXX-780-1520-1000-000-111		
0		PHYSICAL EDUCATION							01-0000-0-XXXX-780-1550-1000-000-111		
0		SCIENCE							01-0000-0-XXXX-780-1600-1000-000-111		
0		SOCIAL SCIENCE							01-0000-0-XXXX-780-1650-1000-000-111		
0		STAFF DEV - INSTRUCTIONAL							01-0000-0-XXXX-780-1695-1000-000-111		
0		SPECIAL EDUCATION							01-0000-0-XXXX-780-5770-1110-000-111		
1,491		INSTRUC. MEDIA-LIBRARY							01-0000-0-XXXX-780-0000-2420-000-111		
10,250		SCHOOL ADMINISTRATION							01-0000-0-XXXX-780-0000-2700-000-111		
0		COUNSELING							01-0000-0-XXXX-780-0000-3110-000-111		
1,000		HEALTH SERVICES							01-0000-0-XXXX-780-0000-3140-000-111		
0		TESTING							01-0000-0-XXXX-780-0000-3160-000-111		
0		PLANT OPERATIONS							01-0000-0-XXXX-780-0000-8200-000-111		
8,000		LOST TEXTBOOKS/CHROMEBOOKS							01-0000-0-XXXX-780-1755-1000-000-111		
2,443		VARIABLE SALARY (CERTIFICATED & CLASSIFIED)							01-0000-0-XXXX-780-XXXX-XXXX-000-111		
0		POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)							01-0000-0-XXXX-780-XXXX-XXXX-999-111		
\$89,400		2024-25 Allocation									

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



Norwood Junior High School

LETICIA KIWAN, Ed.D.
Principal

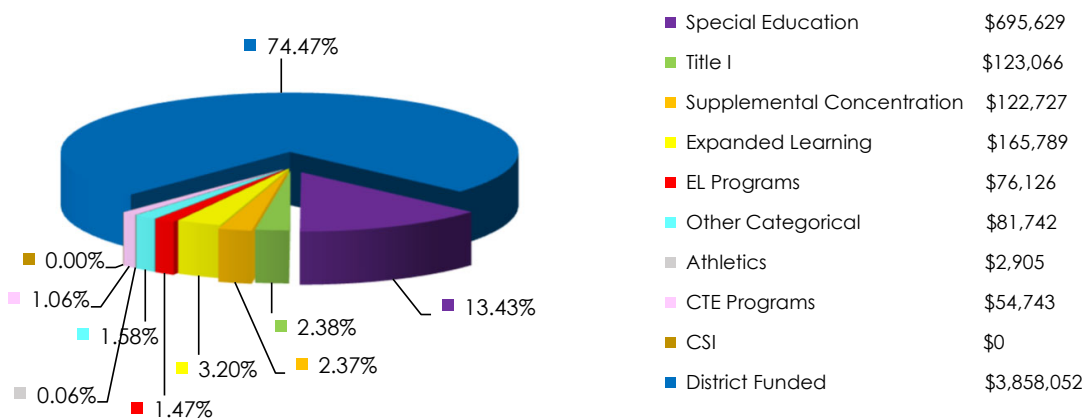
Projected 2024-25 Enrollment: 448

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	17.80	\$1,691,403	\$585,352
Principal	1.00	175,535	57,401
Vice Principal	1.00	145,096	46,963
Counselor	1.00	124,533	36,204
Activity Director	1.00	103,519	30,734
Office Manager Middle School/Alternative	1.00	67,773	25,628
Academic Intervention Specialist	0.75	45,209	24,571
Administrative Clerk School Senior	1.00	58,549	35,862
Attendance Clerk	1.00	54,505	34,409
Library Media Technician Secondary	1.00	57,392	29,946
Health Services Assistant	0.75	34,564	21,745
Campus Safety Specialist	0.88	41,239	15,598
Head Custodian II	1.00	60,798	31,170
Custodian	2.00	91,020	51,355
Landscape and Grounds Specialist-Senior	1.00	66,851	33,345
Subtotal FTE/Salaries & Benefits	32.18		\$3,878,269

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		2,443
Materials/Supplies/Operations		86,957
Subtotal Site Base Allocation	-	\$89,400

TOTAL DISTRICT FUNDED BUDGET:	32.18	\$3,967,669
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TOTAL NORWOOD BUDGET: \$5,180,779

REGENCY PARK CHARTER 7-8

CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Year</u>	<u>Object</u>	<u>School Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 986	- XXXX	- XXXX	- XXX	- 111
\$19,089	GENERAL EDUCATION					01-0000-0-XXXX-986-1110-1000-000-111		
0	AVID					01-0000-0-XXXX-986-1195-1000-000-111		
0	STAFF DEV - INSTRUCTIONAL					01-0000-0-XXXX-986-1695-1000-000-111		
434	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-986-0000-2420-000-111		
0	PARENT PARTICIPATION					01-0000-0-XXXX-986-0000-2495-000-111		
6,500	SCHOOL ADMINISTRATION					01-0000-0-XXXX-986-0000-2700-000-111		
0	HEALTH SERVICES					01-0000-0-XXXX-986-0000-3140-000-111		
0	LOST TEXTBOOKS/CHROMEBOOKS					01-0000-0-XXXX-986-1755-1000-000-111		
0	VARIABLE SALARIES					01-0000-0-XXXX-986-XXXX-XXXX-000-111		
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-986-XXXX-XXXX-999-111		
\$26,023	2024-25 Allocation							

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



Regency Park Charter

TIMOTHY HAMMONS
Principal

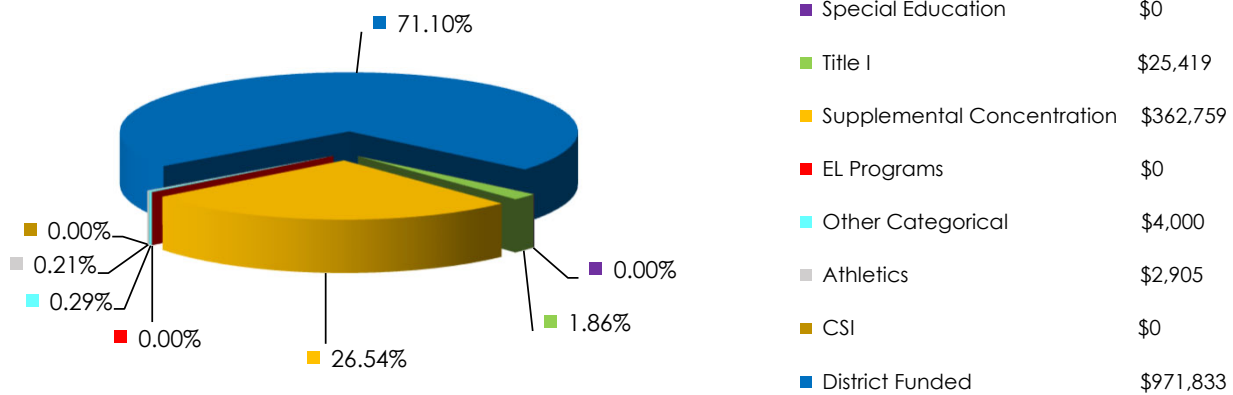
Projected 2024-25 Enrollment: 130

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	\$572,930	\$174,540
Principal	0.10	17,437	5,714
Guidance & Learning Specialist - Elementary	0.50	71,312	21,334
Administrative Clerk School Site	0.63	27,890	10,099
Subtotal FTE/Salaries & Benefits	6.23		\$901,256

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			26,023
Subtotal Site Base Allocation	-		\$26,023

TOTAL DISTRICT FUNDED BUDGET:	6.23		\$927,279
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TOTAL REGENCY PARK CHARTER BUDGET: \$1,366,916

RIO LINDA PREPARATORY ACADEMY

CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Object</u>	<u>School Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 714	- XXXX	- XXXX	- XXX	- 111
\$19,160	GENERAL EDUCATION			01-0000-0-XXXX-714-1110-1000-000-111				
0	RESERVE			01-0000-0-XXXX-714-1632-1000-000-111				
0	ATHLETICS			01-0000-0-XXXX-714-1240-4200-000-111				
0	AVID			01-0000-0-XXXX-714-1195-1000-000-111				
0	ENGLISH			01-0000-0-XXXX-714-1355-1000-000-111				
0	JOURNALISM			01-0000-0-XXXX-714-1435-1000-000-111				
0	MATHEMATICS			01-0000-0-XXXX-714-1500-1000-000-111				
0	MUSIC			01-0000-0-XXXX-714-1520-1000-000-111				
0	PHYSICAL EDUCATION			01-0000-0-XXXX-714-1550-1000-000-111				
0	SCIENCE			01-0000-0-XXXX-714-1600-1000-000-111				
0	SOCIAL SCIENCE			01-0000-0-XXXX-714-1650-1000-000-111				
0	SPECIAL EDUCATION			01-0000-0-XXXX-714-5766-1110-000-111				
998	INSTRUC. MEDIA-LIBRARY			01-0000-0-XXXX-714-0000-2420-000-111				
0	PARENT PARTICIPATION			01-0000-0-XXXX-714-0000-2495-000-111				
24,732	SCHOOL ADMINISTRATION			01-0000-0-XXXX-714-0000-2700-000-111				
0	COUNSELING			01-0000-0-XXXX-714-0000-3110-000-111				
300	HEALTH SERVICES			01-0000-0-XXXX-714-0000-3140-000-111				
0	TESTING			01-0000-0-XXXX-714-0000-3160-000-111				
0	OPERATIONS			01-0000-0-XXXX-714-0000-8200-000-111				
2,390	SCHOOL SAFETY			01-0000-0-XXXX-714-0000-8300-000-111				
8,000	LOST TEXTBOOKS/CHROMEBOOKS			01-0000-0-XXXX-714-1755-1000-000-111				
4,230	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-714-XXXX-XXXX-000-111				
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-714-XXXX-XXXX-999-111				
\$59,810	2024-25 Allocation							

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



Rio Linda Preparatory Academy

NICK SEILER
Principal

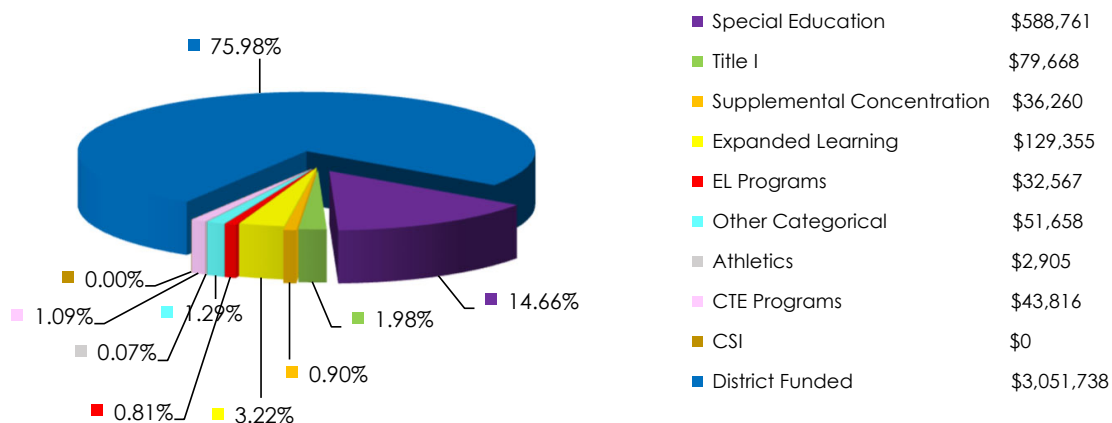
Projected 2024-25 Enrollment: 300

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	11.60	\$1,114,530	\$389,117
Principal	1.00	170,132	56,205
Vice Principal	1.00	139,515	39,679
Counselor	1.00	124,533	36,697
Activity Director	1.00	127,225	35,985
Office Manager Middle School/Alternative	1.00	66,120	33,082
Attendance Clerk	1.00	53,505	22,032
School Administrative Specialist	1.00	50,892	29,363
Campus Safety Specialist	0.88	34,504	22,100
Library Media Technician Secondary	1.00	53,388	28,508
Health Services Assistant	1.00	52,867	20,273
Head Custodian II	1.00	65,811	32,971
Custodian	2.00	108,972	74,374
Landscape and Grounds Specialist-Senior	0.50	35,828	17,536
Subtotal FTE/Salaries & Benefits	24.98		\$3,035,744

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		4,230
Materials/Supplies/Operations		55,580
Subtotal Site Base Allocation	-	\$59,810

TOTAL DISTRICT FUNDED BUDGET:	24.98	\$3,095,554
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TOTAL RIO LINDA PREPARATORY ACADEMY BUDGET: \$4,016,728

RIO TIERRA JUNIOR HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



Fund		Project			School		Goal			Function		LO1	LO2	
01	-	0000	-	0	-	XXXX	-	750	-	XXXX	-	XXX	-	111
\$40,127		GENERAL EDUCATION						01-0000-0-XXXX-750-1110-1000-000-111						
0		RESERVE						01-0000-0-XXXX-750-1632-1000-000-111						
0		AVID						01-0000-0-XXXX-750-1195-1000-000-111						
0		ARTS						01-0000-0-XXXX-750-1230-1000-000-111						
0		MECHANICAL DRAWING						01-0000-0-XXXX-750-1330-1000-000-111						
0		ENGLISH						01-0000-0-XXXX-750-1355-1000-000-111						
0		ESL						01-0000-0-XXXX-750-1356-1000-000-111						
0		FOREIGN LANGUAGE						01-0000-0-XXXX-750-1385-1000-000-111						
0		MATHEMATICS						01-0000-0-XXXX-750-1500-1000-000-111						
0		MUSIC						01-0000-0-XXXX-750-1520-1000-000-111						
0		PHYSICAL EDUCATION						01-0000-0-XXXX-750-1550-1000-000-111						
0		SCIENCE						01-0000-0-XXXX-750-1600-1000-000-111						
0		SOCIAL SCIENCE						01-0000-0-XXXX-750-1650-1000-000-111						
0		WOODSHOP						01-0000-0-XXXX-750-1900-1000-000-111						
987		INSTRUC. MEDIA-LIBRARY						01-0000-0-XXXX-750-0000-2420-000-111						
9,750		SCHOOL ADMINISTRATION						01-0000-0-XXXX-750-0000-2700-000-111						
0		TESTING						01-0000-0-XXXX-750-0000-3160-000-111						
0		COUNSELING						01-0000-0-XXXX-750-0000-3110-000-111						
50		HEALTH SERVICES						01-0000-0-XXXX-750-0000-3140-000-111						
0		PLANT OPERATIONS						01-0000-0-XXXX-750-0000-8200-000-111						
0		SCHOOL SAFETY						01-0000-0-XXXX-750-0000-8300-000-111						
0		WOODSHOP RESALE						01-0000-0-XXXX-750-1901-1000-000-111						
5,000		LOST TEXTBOOKS/CHROMEBOOKS						01-0000-0-XXXX-750-1755-1000-000-111						
3,267		VARIABLE SALARY (CERTIFICATED & CLASSIFIED)						01-0000-0-XXXX-750-XXXX-XXXX-000-111						
0		POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)						01-0000-0-XXXX-750-XXXX-XXXX-999-111						
\$59,181		2024-25 Allocation												

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



Rio Tierra Junior High School

ADAM SINOR
Principal

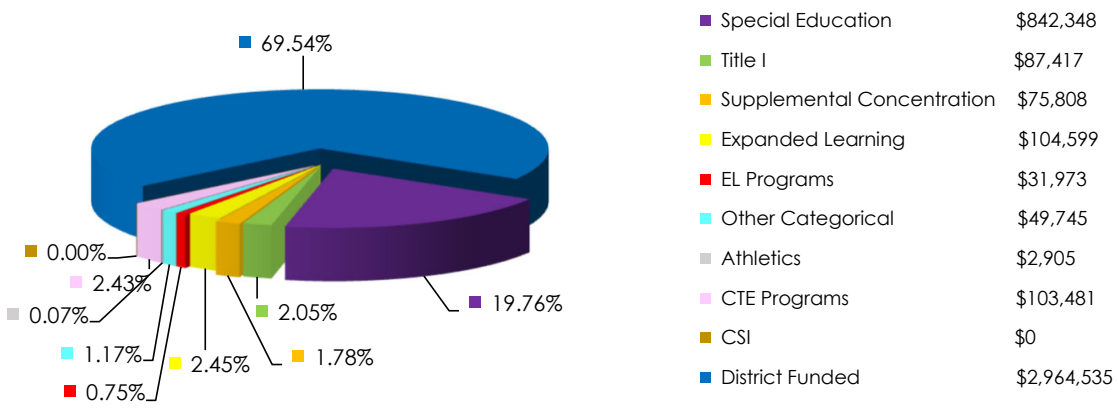
Projected 2024-25 Enrollment: 297

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	12.80	\$1,115,591	\$375,602
Principal	1.00	180,340	58,465
Vice Principal	1.00	148,006	47,608
Counselor	1.00	115,556	43,637
Activity Director	1.00	116,437	44,312
Office Manager Middle School/Alternative	1.00	64,804	32,609
Attendance Clerk	1.00	45,556	16,446
School Administrative Specialist	1.00	52,696	27,107
Campus Safety Specialist	0.88	40,445	23,857
Library Media Technician Secondary	1.00	51,058	27,671
Health Services Assistant	0.75	36,158	22,317
Head Custodian II	1.00	64,500	32,500
Custodian	2.00	100,882	47,688
Landscape and Grounds Specialist-Senior	0.50	39,047	18,692
Paraeducator I	0.92	31,691	15,667
Subtotal FTE/Salaries & Benefits	26.84		\$3,036,945

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		3,267
Materials/Supplies/Operations		55,914
Subtotal Site Base Allocation	-	\$59,181

TOTAL DISTRICT FUNDED BUDGET:	26.84	\$3,096,126
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TOTAL RIO TIERRA BUDGET: \$4,262,811

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



<u>Fund</u>	<u>Resource</u>	<u>Project</u>	<u>Object</u>	<u>School</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 995	- XXXX	- XXXX	- XXX	- 111
\$50,500	GENERAL EDUCATION					01-0000-0-XXXX-995-1110-1000-000-111		
0	AVID					01-0000-0-XXXX-995-1195-1000-000-111		
0	ART					01-0000-0-XXXX-995-1230-1000-000-111		
0	COMPUTER SCIENCE					01-0000-0-XXXX-995-1298-1000-000-111		
0	ATHLETICS					01-0000-0-XXXX-995-1240-4200-000-111		
0	DRAMA					01-0000-0-XXXX-995-1335-1000-000-111		
0	ENGLISH					01-0000-0-XXXX-995-1355-1000-000-111		
0	ESL					01-0000-0-XXXX-995-1356-1000-000-111		
0	JOURNALISM					01-0000-0-XXXX-995-1435-1000-000-111		
0	LEADERSHIP					01-0000-0-XXXX-995-1480-1000-000-111		
0	MATH					01-0000-0-XXXX-995-1500-1000-000-111		
0	PHYSICAL EDUCATION					01-0000-0-XXXX-995-1550-1000-000-111		
0	SCIENCE					01-0000-0-XXXX-995-1600-1000-000-111		
0	SOCIAL SCIENCE					01-0000-0-XXXX-995-1650-1000-000-111		
0	VISUAL & PERFORMING ARTS					01-0000-0-XXXX-995-1800-1000-000-111		
1,617	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-995-0000-2420-000-111		
38,838	SCHOOL ADMINISTRATION					01-0000-0-XXXX-995-0000-2700-000-111		
0	COUNSELING					01-0000-0-XXXX-995-0000-3110-000-111		
0	HEALTH SERVICES					01-0000-0-XXXX-995-0000-3140-000-111		
0	PLANT OPERATIONS					01-0000-0-XXXX-995-0000-8200-000-111		
6,000	LOST TEXTBOOKS/CHROMEBOOKS					01-0000-0-XXXX-995-1755-1000-000-111		
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-995-XXXX-XXXX-000-111		
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-995-XXXX-XXXX-999-111		
\$96,955	2024-25 Allocation							

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



Smythe Academy of Arts and Science Charter 7-8

CASEY GONG Principal

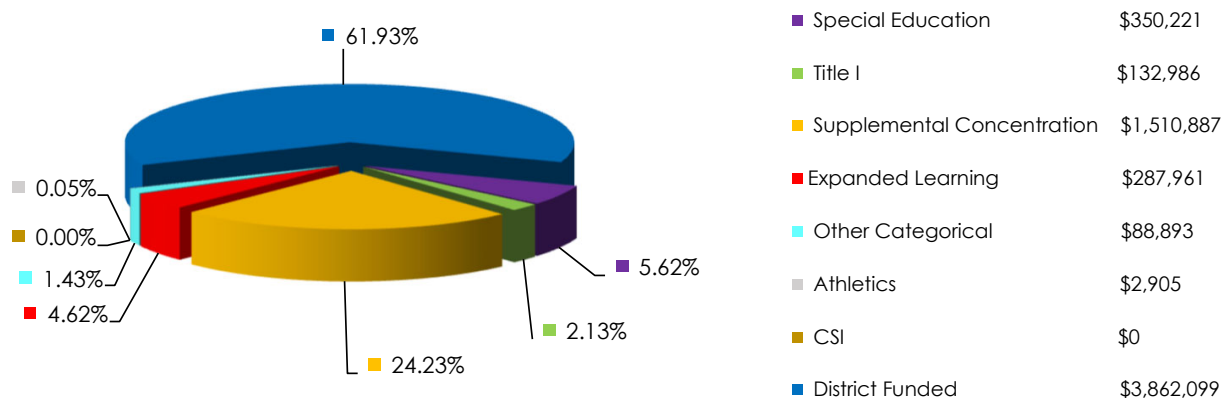
Projected 2024-25 Enrollment: 486

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	16.00	\$1,690,232	\$481,549
Principal	1.00	161,936	44,645
Vice Principal	0.50	73,642	20,661
Counselor	0.60	75,890	18,494
Office Manager Middle School/Alternative	1.00	62,021	40,806
Administrative Clerk School Senior	1.00	54,083	28,757
Attendance Clerk	1.00	53,900	37,888
Academic Intervention Specialist Bilingual Senior	0.75	56,394	31,381
Library Media Technician Secondary	1.00	54,723	28,987
Health Services Assistant	0.75	37,420	14,858
Paraeducator I	0.88	32,892	11,896
Head Custodian II	1.00	75,535	36,465
Custodian	1.50	75,618	42,910
Subtotal FTE/Salaries & Benefits	26.98		\$3,343,583

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			96,955
Subtotal Site Base Allocation	-		\$96,955

TOTAL DISTRICT FUNDED BUDGET:	26.98	\$3,440,538
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TOTAL SMYTHE CHARTER 7-8 BUDGET: \$6,235,952

WESTSIDE CHARTER 7-8 CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u>	<u>Object</u>	<u>School</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 998	- XXXX	- XXXX	- XXX	- 111
\$8,261	GENERAL EDUCATION					01-0000-0-XXXX-998-1110-1000-000-111		
0	AVID					01-0000-0-XXXX-998-1195-1000-000-111		
0	STAFF DEV - INSTRUCTIONAL					01-0000-0-XXXX-998-1695-1000-000-111		
410	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-998-0000-2420-000-111		
350	PARENT PARTICIPATION					01-0000-0-XXXX-998-0000-2495-000-111		
9,753	SCHOOL ADMINISTRATION					01-0000-0-XXXX-998-0000-2700-000-111		
0	HEALTH SERVICES					01-0000-0-XXXX-998-0000-3140-000-111		
0	LOST TEXTBOOKS/CHROMEBOOKS					01-0000-0-XXXX-998-1755-1000-000-111		
5,780	VARIABLE SALARIES					01-0000-0-XXXX-998-XXXX-XXXX-000-111		
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-998-XXXX-XXXX-999-111		
\$24,554	2024-25 Allocation							

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



Westside Charter 7-8

KRISTINA JORDAN
Principal

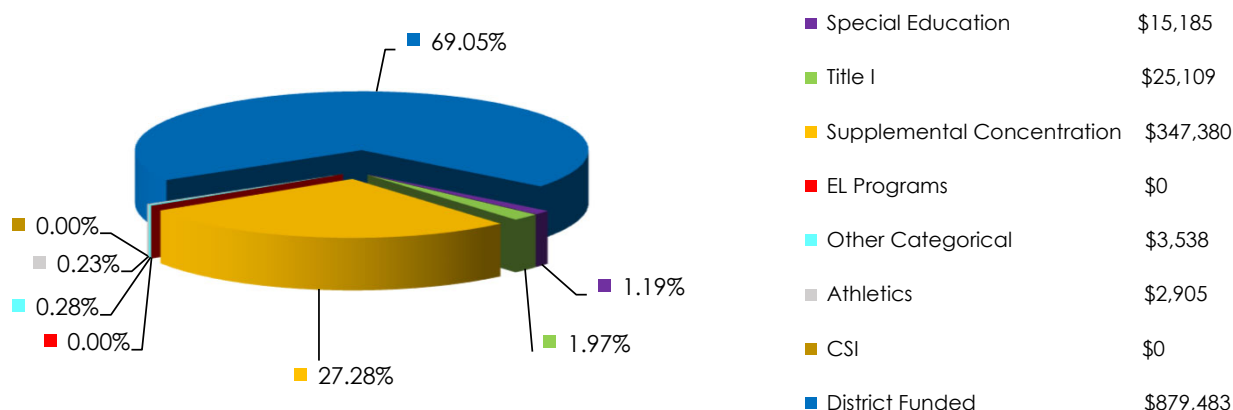
Projected 2024-25 Enrollment: 123

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	\$554,678	\$177,817
Principal	0.20	34,872	11,428
Administrative Clerk School Site	0.63	27,997	10,137
Subtotal FTE/Salaries & Benefits	5.83		\$816,929

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		5,780
Materials/Supplies/Operations		18,774
Subtotal Site Base Allocation	-	\$24,554

TOTAL DISTRICT FUNDED BUDGET:	5.83	\$841,483
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TOTAL WESTSIDE CHARTER BUDGET: \$1,273,600

FINANCIAL SECTION

High Schools (Grades 9 through 12) Our district includes four (4) comprehensive high schools ranging from 763 (Highlands High School) to 2,005 (Grant High School) students. We also offer two (2) continuation high schools, a special education school, a K-12 independent study school, and a visual and performing arts dependent charter high school. The dependent charter schools' governance is the Twin Rivers Unified School District Board of Trustees.

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

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

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

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

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

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

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



FINANCIAL SECTION

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

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

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

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



CREATIVE CONNECTIONS ARTS ACADEMY K-12

CHART OF ACCOUNTS - Site Base Allocation



		Project			School				
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2	
01	0000	0	XXXX	956	XXXX	XXXX	XXX	111	
\$75,335	GENERAL EDUCATION				01-0000-0-XXXX-956-1110-1000-000-111				
0	AVID				01-0000-0-XXXX-956-1195-1000-000-111				
2,000	ART				01-0000-0-XXXX-956-1230-1000-000-111				
0	CONSUMER EDUCATION				01-0000-0-XXXX-956-1300-1000-000-111				
0	DANCE				01-0000-0-XXXX-956-1324-1000-000-111				
500	DRAMA				01-0000-0-XXXX-956-1335-1000-000-111				
1,000	ENGLISH				01-0000-0-XXXX-956-1355-1000-000-111				
0	ESL				01-0000-0-XXXX-956-1356-1000-000-111				
500	FOREIGN LANGUAGE				01-0000-0-XXXX-956-1385-1000-000-111				
0	HIGH RISK SPECIALIST				01-0000-0-XXXX-956-1420-1000-000-111				
0	JOURNALISM				01-0000-0-XXXX-956-1435-1000-000-111				
0	LIFE SKILLS				01-0000-0-XXXX-956-1494-1000-000-111				
2,000	MATHEMATICS				01-0000-0-XXXX-956-1500-1000-000-111				
0	MEDIA CLUB				01-0000-0-XXXX-956-1504-1000-000-111				
0	MESA				01-0000-0-XXXX-956-1505-1000-000-111				
1,000	MUSIC				01-0000-0-XXXX-956-1520-1000-000-111				
3,000	PHYSICAL EDUCATION				01-0000-0-XXXX-956-1550-1000-000-111				
3,000	SCIENCE				01-0000-0-XXXX-956-1600-1000-000-111				
1,000	SOCIAL SCIENCE				01-0000-0-XXXX-956-1650-1000-000-111				
0	STAFF DEV - INSTRUCTIONAL				01-0000-0-XXXX-956-1695-1000-000-111				
0	STAFF DEV - NON INSTRUCTION				01-0000-0-XXXX-956-9538-XXXX-000-111				
0	VOCATIONAL				01-0000-0-XXXX-956-3800-1110-000-111				
0	TESTING				01-0000-0-XXXX-956-0000-3160-000-111				
2,317	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-956-0000-2420-000-111				
	PARENT PARTICIPATION				01-0000-0-XXXX-956-0000-2495-000-111				
7,070	SCHOOL ADMINISTRATION				01-0000-0-XXXX-956-0000-2700-000-111				
1,000	COUNSELING				01-0000-0-XXXX-956-0000-3110-000-111				
0	CAREER GUIDANCE				01-0000-0-XXXX-956-9126-3110-000-111				
500	HEALTH SERVICES				01-0000-0-XXXX-956-0000-3140-000-111				
800	PLANT OPERATIONS				01-0000-0-XXXX-956-0000-8200-000-111				
0	IMPROVEMENT OF BUILDING				01-0000-0-XXXX-956-0000-8500-000-111				
3,000	LOST TEXTBOOKS/CHROMEBOOKS				01-0000-0-XXXX-956-1755-1000-000-111				
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-956-XXXX-XXXX-000-111				
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-XXX-XXXX-XXXX-999-111				
\$104,022	2024-25 Allocation								

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



Creative Connections Arts Academy Charter K-12

BRIAN EMERSON
Principal

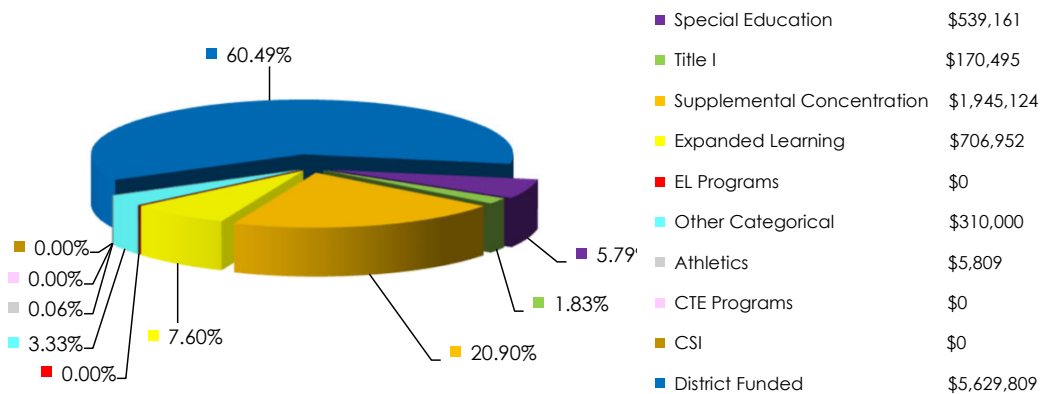
Projected 2024-25 Enrollment: 697

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	26.40	\$2,794,760	\$991,116
Principal	1.00	190,889	60,802
Vice Principal	1.00	139,516	60,475
Counselor	0.40	49,813	14,679
Office Manager Middle School/Alternative	1.00	71,079	40,364
Office Manager Elementary	1.00	63,674	32,353
Administrative Clerk School Senior	1.00	58,549	22,314
Administrative Clerk School Site	1.00	49,502	27,112
Attendance Clerk	1.00	53,505	37,746
Library Media Technician-Secondary	1.00	57,392	29,946
Library Media Technician-Elementary	0.38	19,366	11,621
Health Services Assistant	1.13	58,247	25,669
Paraeducator I	0.63	19,951	14,121
Head Custodian III	1.00	66,289	33,143
Head Custodian I	1.00	66,319	42,350
Custodian	2.00	92,902	44,362
Subtotal FTE/Salaries & Benefits	40.93		\$5,339,926

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		0
Materials/Supplies/Operations		104,022
Subtotal Site Base Allocation	-	\$104,022

TOTAL DISTRICT FUNDED BUDGET:	40.93	\$5,443,948
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TOTAL CREATIVE CONNECTIONS BUDGET: \$9,307,350

FOOTHILL HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



Fund		Resource		Project		School		Goal	Function		LO1	LO2		
01	-	0000	-	0	-	XXXX	-	910	-	XXXX	-	XXX	-	111
\$127,112						GENERAL EDUCATION				01-0000-0-XXXX-910-1110-1000-000-111				
0						RESERVE				01-0000-0-XXXX-910-1632-1000-000-111				
0						AVID				01-0000-0-XXXX-910-1195-1000-000-111				
1,500						ART				01-0000-0-XXXX-910-1230-1000-000-111				
0						CONSUMER EDUCATION				01-0000-0-XXXX-910-1300-1000-000-111				
0						CRAFTS				01-0000-0-XXXX-910-1313-1000-000-111				
0						DRAMA				01-0000-0-XXXX-910-1335-1000-000-111				
1,500						ENGLISH				01-0000-0-XXXX-910-1355-1000-000-111				
0						ESL				01-0000-0-XXXX-910-1356-1000-000-111				
1,200						FOREIGN LANGUAGE				01-0000-0-XXXX-910-1385-1000-000-111				
0						HIGH RISK SPECIALIST				01-0000-0-XXXX-910-1420-1000-000-111				
0						JOURNALISM				01-0000-0-XXXX-910-1435-1000-000-111				
0						LIFE SKILLS				01-0000-0-XXXX-910-1494-1000-000-111				
2,000						MATHEMATICS				01-0000-0-XXXX-910-1500-1000-000-111				
0						MEDIA CLUB				01-0000-0-XXXX-910-1504-1000-000-111				
0						MESA				01-0000-0-XXXX-910-1505-1000-000-111				
3,000						MUSIC				01-0000-0-XXXX-910-1520-1000-000-111				
2,500						PHYSICAL EDUCATION				01-0000-0-XXXX-910-1550-1000-000-111				
5,000						SCIENCE				01-0000-0-XXXX-910-1600-1000-000-111				
2,500						SOCIAL SCIENCE				01-0000-0-XXXX-910-1650-1000-000-111				
0						STAFF DEV - INSTRUCTIONAL				01-0000-0-XXXX-910-1695-1000-000-111				
2,085						SPECIAL EDUCATION				01-0000-0-XXXX-910-576X-1110-000-111				
0						TESTING				01-0000-0-XXXX-910-0000-3160-000-111				
4,848						INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-910-0000-2420-000-111				
0						PARENT PARTICIPATION				01-0000-0-XXXX-910-0000-2495-000-111				
64,000						SCHOOL ADMINISTRATION				01-0000-0-XXXX-910-0000-2700-000-111				
2,000						COUNSELING				01-0000-0-XXXX-910-0000-3110-000-111				
0						CAREER GUIDANCE				01-0000-0-XXXX-910-9126-3110-000-111				
1,200						HEALTH SERVICES				01-0000-0-XXXX-910-0000-3140-000-111				
10,000						PLANT OPERATIONS				01-0000-0-XXXX-910-0000-8200-000-111				
40,000						IMPROVEMENT OF BUILDING				01-0000-0-XXXX-910-0000-8500-000-111				
0						DEVELOPMENT				01-0000-0-XXXX-910-9538-2700-000-111				
35,000						LOST TEXTBOOKS/CHROMEBOOKS				01-0000-0-XXXX-910-1755-1000-000-111				
30,686						VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-910-XXXX-XXXX-000-111				
0						POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-910-XXXX-XXXX-999-111				
\$336,131						2024-25 Allocation								

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



Foothill High School

TIMOTHY TROKEY
Principal

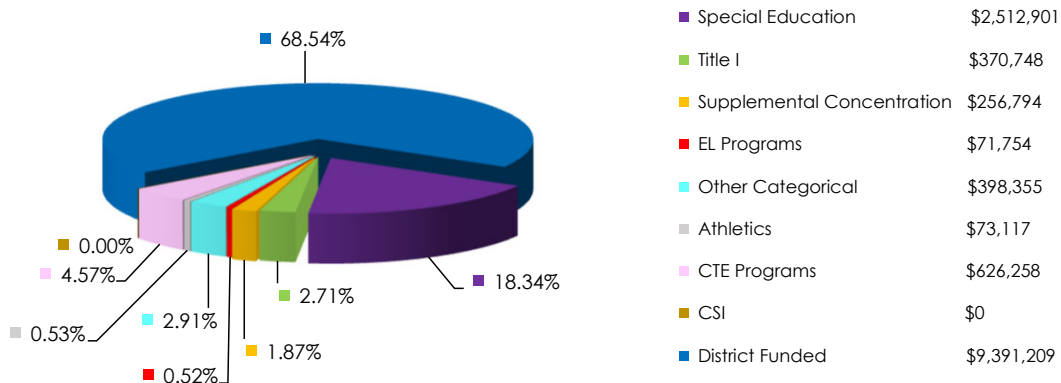
Projected 2024-25 Enrollment: 1,364

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	52.20	\$4,861,539	\$1,732,445
Principal	1.00	165,611	47,759
Deputy Principal	1.00	176,937	47,364
Vice Principal	1.00	146,360	47,243
Counselor	4.00	443,246	140,943
Activity Director	1.00	108,694	35,153
Office Manager Comprehensive High School	1.00	67,680	33,643
Accounting Specialist- Student Accounts	1.00	62,096	24,178
Attendance Clerk	1.00	56,180	29,511
Registration & Student Data Specialist	1.00	56,870	29,759
School Administrative Specialist	1.00	54,558	28,928
Campus Safety Specialist	2.63	120,272	80,386
Library Materials Technician	0.50	23,987	14,196
Health Services Assistant	1.00	48,211	26,648
Student Engagement Specialist Sr.	0.75	43,639	29,571
Maintenance Specialist III-Structural	1.00	78,374	37,485
Head Custodian III	1.00	70,303	47,459
Landscape and Grounds Specialist-Senior	0.50	36,328	13,091
Custodian	4.50	231,471	135,082
Subtotal FTE/Salaries & Benefits	77.08		\$9,433,200

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		30,686
Materials/Supplies/Operations		305,445
Subtotal Site Base Allocation	-	\$336,131

TOTAL DISTRICT FUNDED BUDGET:	77.08	\$9,769,331
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TOTAL FOOTHILL HIGH SCHOOL BUDGET: \$13,701,136

GRANT HIGH SCHOOL CHART OF ACCOUNTS - Site Base Allocation



		Project	School					
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2
01	0000	0	XXXX	920	XXXX	XXXX	XXX	111
\$151,187			GENERAL EDUCATION			01-0000-0-XXXX-920-1110-1000-000-111		
0			AVID			01-0000-0-XXXX-920-1195-1000-000-111		
0			ADVANCED PLACEMENT			01-0000-0-XXXX-920-1205-1000-000-111		
6,000			ARTS			01-0000-0-XXXX-920-1230-1000-000-111		
40,000			ATHLETICS			01-0000-0-XXXX-920-1240-4200-000-111		
0			ATHLETIC SAFETY			01-0000-0-XXXX-920-1243-4200-000-111		
0			BAND			01-0000-0-XXXX-920-1254-1000-000-111		
0			BUSINESS			01-0000-0-XXXX-920-1260-1000-000-111		
0			CSR			01-0000-0-XXXX-920-1275-1000-000-111		
0			COMPUTER SCIENCE			01-0000-0-XXXX-920-1298-1000-000-111		
0			CRAFTS			01-0000-0-XXXX-920-1313-1000-000-111		
5,000			DRAMA			01-0000-0-XXXX-920-1335-1000-000-111		
5,000			ENGLISH			01-0000-0-XXXX-920-1355-1000-000-111		
0			ESL			01-0000-0-XXXX-920-1356-1000-000-111		
2,000			FOREIGN LANGUAGE			01-0000-0-XXXX-920-1385-1000-000-111		
0			FORENSICS			01-0000-0-XXXX-920-1387-1000-000-111		
0			HIGH RISK			01-0000-0-XXXX-920-1420-1000-000-111		
0			JOURNALISM			01-0000-0-XXXX-920-1435-1000-000-111		
0			JROTC			01-0000-0-XXXX-920-1438-1000-000-111		
0			LIFE SKILLS			01-0000-0-XXXX-920-1494-1000-000-111		
3,000			MATHEMATICS			01-0000-0-XXXX-920-1500-1000-000-111		
7,000			MUSIC			01-0000-0-XXXX-920-1520-1000-000-111		
7,000			PHYSICAL EDUCATION			01-0000-0-XXXX-920-1550-1000-000-111		
30,000			SCIENCE			01-0000-0-XXXX-920-1600-1000-000-111		
2,000			SOCIAL SCIENCE			01-0000-0-XXXX-920-1650-1000-000-111		
3,500			SPECIAL EDUCATION			01-0000-0-XXXX-920-576X-1110-000-111		
6,000			TESTING			01-0000-0-XXXX-920-0000-3160-000-111		
6,668			INSTRUC. MEDIA-LIBRARY			01-0000-0-XXXX-920-0000-2420-000-111		
0			PARENT PARTICIPATION			01-0000-0-XXXX-920-0000-2495-000-111		
57,530			SCHOOL ADMINISTRATION			01-0000-0-XXXX-920-0000-2700-000-111		
2,000			COUNSELING			01-0000-0-XXXX-920-0000-3110-000-111		
0			CAREER GUIDANCE			01-0000-0-XXXX-920-9126-3110-000-111		
2,500			HEALTH SERVICES			01-0000-0-XXXX-920-0000-3140-000-111		
0			PLANT OPERATIONS			01-0000-0-XXXX-920-0000-8200-000-111		
0			SCHOOL SAFETY			01-0000-0-XXXX-920-0000-8300-000-111		
0			STAFF DEV - NON-INSTRUCTIONAL			01-0000-0-XXXX-920-9538-2700-000-111		
70,000			TEXTBOOKS/CHROMEBOOKS			01-0000-0-XXXX-920-1755-1000-000-111		
87,696			VARIABLE SALARY (CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-920-XXXX-XXXX-000-111		
0			POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-920-XXXX-XXXX-999-111		
\$494,081	2024-25 Allocation							

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



Grant High School

DARRIS HINSON
Principal

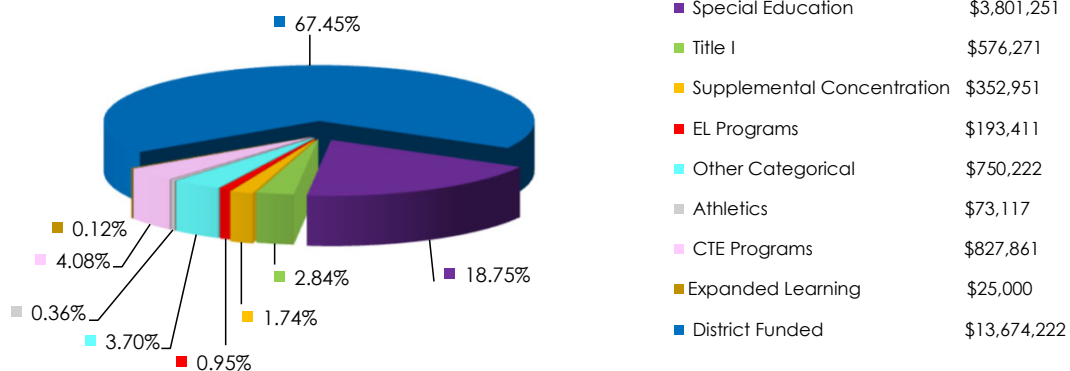
Projected 2024-25 Enrollment: 2,005

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	76.80	\$7,216,473	\$2,412,686
Principal	1.00	194,491	61,600
Deputy Principal- High School	1.00	173,535	41,244
Vice Principal	2.00	307,839	82,069
Counselor	5.80	711,776	240,016
Activity Director	1.00	129,672	47,244
Office Manager Comprehensive High School	1.00	57,340	31,680
Administrative Clerk School Senior	3.00	169,691	80,401
Accounting Specialist- Student Accounts	1.00	68,304	33,867
Attendance Clerk	1.00	58,855	30,472
Registration & Student Data Specialist	1.00	49,947	29,023
School Administrative Specialist	1.00	47,173	28,027
Campus Safety Specialist	3.50	148,870	78,173
Library Materials Technician	1.00	52,696	21,741
Health Services Assistant	1.38	68,700	34,943
Maintenance Specialist III-Structural	1.00	69,721	34,376
Landscape and Grounds Specialist-Senior	1.00	76,647	40,498
Head Custodian III	2.00	154,233	83,262
Custodian	6.25	312,047	152,678
Subtotal FTE/Salaries & Benefits	111.73		\$13,632,010

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		87,696
Materials/Supplies/Operations		406,385
Subtotal Site Base Allocation	-	\$494,081

TOTAL DISTRICT FUNDED BUDGET:	111.73	\$14,126,091
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TOTAL GRANT HIGH SCHOOL BUDGET: \$20,274,306

HIGHLANDS HIGH SCHOOL CHART OF ACCOUNTS - Site Base Allocation



		Project			School				
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2	
01	- 0000	- 0	- XXXX	- 930	- XXXX	- XXXX	- XXX	- 111	
\$48,400	GENERAL EDUCATION					01-0000-0-XXXX-930-1110-1000-000-111			
0	FINE ARTS					01-0000-0-XXXX-930-1230-1000-000-111			
5,000	ATHLETICS					01-0000-0-XXXX-930-1240-4200-000-111			
0	ENGLISH					01-0000-0-XXXX-930-1355-1000-000-111			
0	FOREIGN LANGUAGE					01-0000-0-XXXX-930-1385-1000-000-111			
0	JROTC					01-0000-0-XXXX-930-1438-1000-000-111			
0	MATHEMATICS					01-0000-0-XXXX-930-1500-1000-000-111			
0	MUSIC					01-0000-0-XXXX-930-1520-1000-000-111			
0	PHYSICAL EDUCATION					01-0000-0-XXXX-930-1550-1000-000-111			
0	SCIENCE					01-0000-0-XXXX-930-1600-1000-000-111			
0	SOCIAL SCIENCE					01-0000-0-XXXX-930-1650-1000-000-111			
0	WOODSHOP					01-0000-0-XXXX-930-1900-1000-000-111			
0	TESTING MONIES COLLECTED FROM STUDENTS-SAT-PSAT-ACT-ETC.					01-0000-0-XXXX-930-1750-3160-000-111			
2,538	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-930-0000-2420-000-111			
59,141	SCHOOL ADMINISTRATION					01-0000-0-XXXX-930-0000-2700-000-111			
0	COUNSELING					01-0000-0-XXXX-930-0000-3110-000-111			
0	CAREER GUIDANCE					01-0000-0-XXXX-930-9126-3110-000-111			
5,000	HEALTH SERVICES					01-0000-0-XXXX-930-0000-3140-000-111			
0	TESTING					01-0000-0-XXXX-930-0000-3160-000-111			
0	PLANT OPERATIONS					01-0000-0-XXXX-930-0000-8200-000-111			
0	SCHOOL SAFETY					01-0000-0-XXXX-930-0000-8300-000-111			
30,000	LOST TEXTBOOKS/CHROMEBOOKS					01-0000-0-XXXX-930-1755-1000-000-111			
37,957	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-930-XXXX-XXXX-000-111			
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-930-XXXX-XXXX-999-111			
\$188,036	2024-25 Allocation								

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



Highlands High School

DARRYL HAWTHORNE
Principal

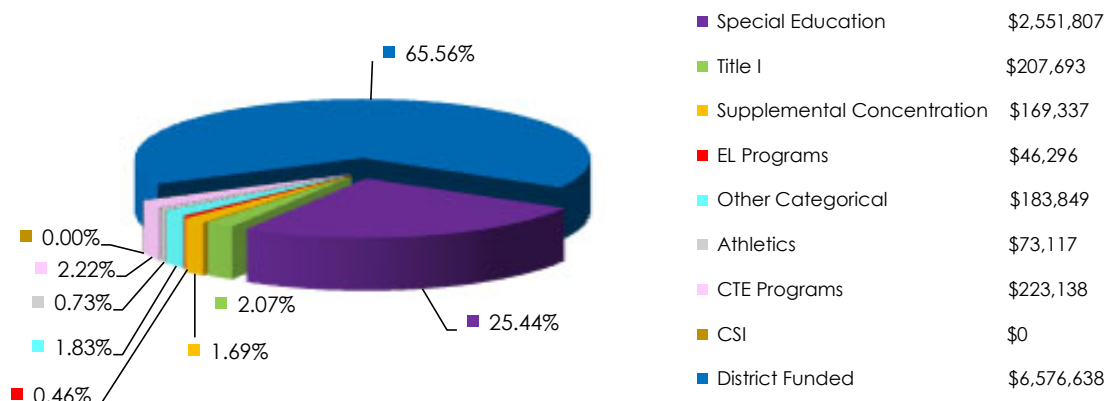
Projected 2024-25 Enrollment: 763

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	30.60	3,246,339	1,065,977
Principal	1.00	194,491	61,600
Vice Principal	2.00	323,844	108,772
Counselor	2.00	220,387	67,042
Activity Director	1.00	127,225	52,041
Office Manager Comprehensive High School	1.00	75,821	36,568
Registration and Student Data Specialist	1.00	60,686	40,326
Attendance Clerk	1.00	60,193	30,953
Academic Intervention Specialist-Senior	0.75	54,894	26,717
Campus Safety Specialist	1.75	75,971	37,077
Library Materials Technician	0.50	24,224	9,723
Health Services Assistant	1.00	52,867	33,821
Landscape and Grounds Specialist-Senior	0.50	41,053	22,163
Maintenance Specialist III-Structural	1.00	75,711	38,280
Head Custodian III	1.00	66,289	33,143
Custodian	3.00	173,089	90,818
Subtotal FTE/Salaries & Benefits	49.10		\$6,628,105

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		37,957
Materials/Supplies/Operations		150,079
Subtotal Site Base Allocation	-	\$188,036

TOTAL DISTRICT FUNDED BUDGET:	49.10	\$6,816,141
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TOTAL HIGHLANDS HIGH SCHOOL BUDGET: \$10,031,875

KEEMA SCHOOL CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Year</u>	<u>Object</u>	<u>School Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 815	- XXXX	- XXXX	- XXX	- 111
\$37,192	GENERAL EDUCATION					01-0000-0-XXXX-815-3300-1000-000-111		
1,250	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-815-3300-2420-000-111		
38,418	SCHOOL ADMINISTRATION					01-0000-0-XXXX-815-3300-2700-000-111		
0	STAFF DEV - INSTRUCTIONAL					01-0000-0-XXXX-815-3300-2140-000-111		
300	HEALTH SERVICES					01-0000-0-XXXX-815-3300-3140-000-111		
30,000	LOST TEXTBOOKS/CHROMEBOOKS					01-0000-0-XXXX-815-3300-1000-000-111		
10,764	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-815-XXXX-XXXX-000-111		
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-815-XXXX-XXXX-999-111		
\$117,924	2024-25 Allocation							

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



Keema School

ROBERT POPE
Principal

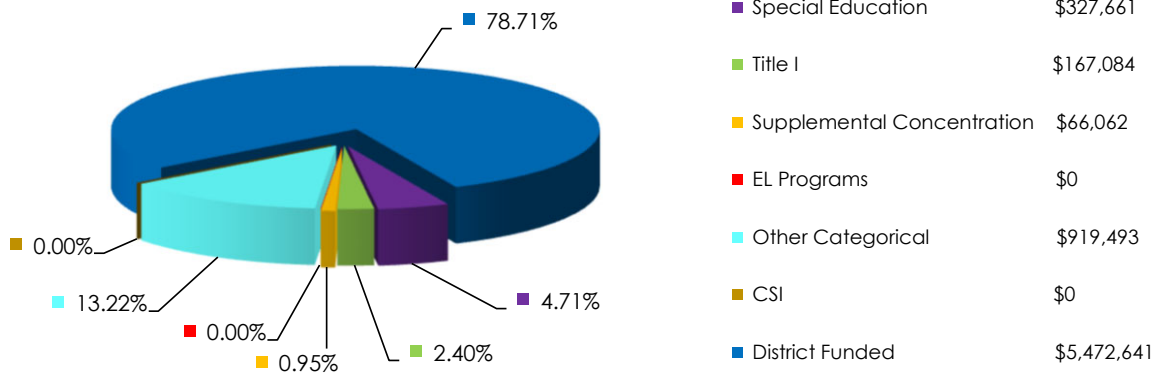
Projected 2024-25 Enrollment: 525

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	29.40	\$3,356,387	\$1,033,255
Principal	1.00	171,133	52,730
Counselor	1.80	232,751	69,660
Office Manager Middle School/Alternative	1.00	71,079	34,864
Registration and Student Data Specialist	1.00	65,238	38,265
Library Materials Technician	0.75	42,765	23,674
Head Custodian II	1.00	62,919	33,684
Student Engagement Specialist Senior	0.75	43,639	22,674
Subtotal FTE/Salaries & Benefits	36.70		\$5,354,717

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		10,764
Materials/Supplies/Operations		107,160
Subtotal Site Base Allocation	-	\$117,924

TOTAL DISTRICT FUNDED BUDGET:	36.70	\$5,472,641
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TOTAL KEEMA HIGH SCHOOL BUDGET: \$6,952,941

MILES P. RICHMOND CHART OF ACCOUNTS - Site Base Allocation



<i>Fund</i>	<i>Resource</i>	<i>Project</i>	<i>Year</i>	<i>Object</i>	<i>School</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>	
01	- 0000	- 0	- XXXX	-	821	-	XXXX	-	XXXX	-	XXX - 111
\$12,935	GENERAL EDUCATION							01-0000-0-XXXX-821-5766-1110-000-111			
224	INSTRUC. MEDIA-LIBRARY							01-0000-0-XXXX-821-0000-2420-000-111			
2,940	SCHOOL ADMINISTRATION							01-0000-0-XXXX-821-5001-2700-000-111			
0	HEALTH SERVICES							01-0000-0-XXXX-821-0000-3140-000-111			
0	PLANT OPERATIONS							01-0000-0-XXXX-821-0000-8200-000-111			
0	SECURITY							01-0000-0-XXXX-821-0000-8300-000-111			
500	TEXTBOOK RECOVERY							01-0000-0-XXXX-821-1755-1000-000-111			
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)							01-0000-0-XXXX-821-XXXX-XXXX-000-111			
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)							01-0000-0-XXXX-821-XXXX-XXXX-999-111			
\$16,599	2024-25 Allocation										

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



Miles P. Richmond

MICHELLE BOYD ARENAS
Coordinator

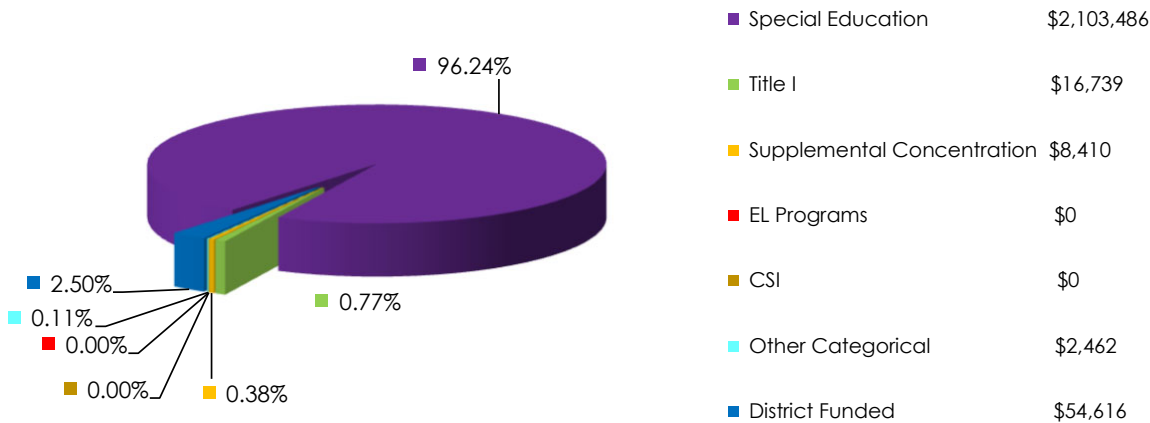
Projected 2024-25 Enrollment: 67

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Coordinator Special Education	0.80	\$114,624	\$36,309
Custodian	0.50	27,940	10,077
Subtotal FTE/Salaries & Benefits	1.30		\$188,950

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			16,599
Subtotal Site Base Allocation	-		\$16,599

TOTAL DISTRICT FUNDED BUDGET:	1.30		\$205,549
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TOTAL MILES P. RICHMOND BUDGET: \$2,185,713

PACIFIC CAREER & TECHNOLOGY HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u> <u>Year</u>	<u>Object</u>	<u>School</u> <u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 935	- XXXX	- XXXX	- XXX	- 111
\$11,500	CONTINUATION HIGH SCHOOL			01-0000-0-XXXX-935-3200-1000-000-111				
0	STAFF DEV - INSTRUCTIONAL			01-0000-0-XXXX-935-3200-1040-000-111				
301	LIBRARY			01-0000-0-XXXX-935-3200-2420-000-111				
3,894	SCHOOL ADMINISTRATION			01-0000-0-XXXX-935-3200-2700-000-111				
200	HEALTH SERVICES			01-0000-0-XXXX-935-3200-3140-000-111				
0	PLANT OPERATIONS			01-0000-0-XXXX-935-3200-8200-000-111				
6,410	LOST TEXTBOOKS/CHROMEBOOKS			01-0000-0-XXXX-935-3200-1000-000-111				
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-935-3200-XXXX-000-111				
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)			01-0000-0-XXXX-935-3200-XXXX-999-111				
\$22,305	2024-25 Allocation							

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



Pacific Career and Technology High School

BOB WILKERSON
Principal

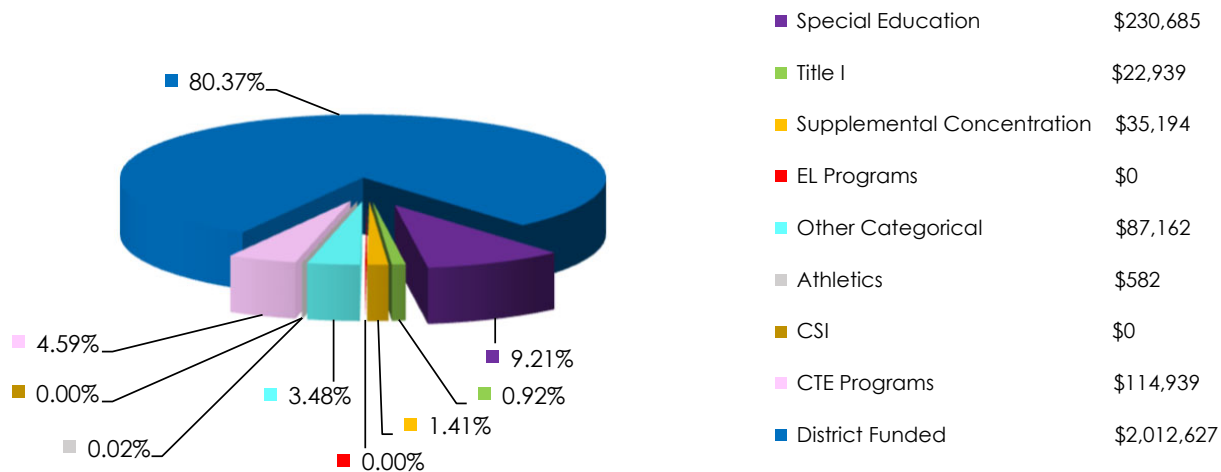
Projected 2024-25 Enrollment: 90

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	9.60	\$895,866	\$310,530
Principal	0.20	34,227	9,336
Vice Principal	1.00	139,515	41,979
Counselor	1.00	124,533	27,661
Office Manager Middle School/Alternative	1.00	63,544	41,353
Attendance Clerk	1.00	48,429	28,478
Campus Safety Specialist	0.88	43,300	30,383
Library Materials Technician	0.25	13,623	4,934
Health Services Assistant	0.25	12,053	5,037
Head Custodian III	1.00	64,022	34,080
Custodian	0.50	24,700	14,413
Subtotal FTE/Salaries & Benefits	16.68		\$2,011,996

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		0
Materials/Supplies/Operations		22,305
Subtotal Site Base Allocation	-	\$22,305

TOTAL DISTRICT FUNDED BUDGET:	16.68	\$2,034,301
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TOTAL PACIFIC CAREER AND TECHNOLOGY BUDGET: \$2,504,128

RIO LINDA HIGH SCHOOL
CHART OF ACCOUNTS - Site Base Allocation



Fund		Project			School		Goal			Function		LO1	LO2	
01	-	0000	-	0	-	XXXX	-	940	-	XXXX	-	XXX	-	111
\$46,051										01-0000-0-XXXX-940-1110-1000-000-111				
0										01-0000-0-XXXX-940-1632-1000-000-111				
7,700										01-0000-0-XXXX-940-1195-1000-000-111				
5,000										01-0000-0-XXXX-940-1215-1000-000-111				
2,000										01-0000-0-XXXX-940-1230-1000-000-111				
34,000										01-0000-0-XXXX-940-1240-4200-000-111				
6,000										01-0000-0-XXXX-940-1243-4200-000-111				
5,000										01-0000-0-XXXX-940-1260-1000-000-111				
0										01-0000-0-XXXX-940-1275-1000-000-111				
0										01-0000-0-XXXX-940-1298-1000-000-111				
5,000										01-0000-0-XXXX-940-1300-1000-000-111				
0										01-0000-0-XXXX-940-1330-1000-000-111				
2,500										01-0000-0-XXXX-940-1335-1000-000-111				
6,500										01-0000-0-XXXX-940-1355-1000-000-111				
2,000										01-0000-0-XXXX-940-1356-1000-000-111				
3,000										01-0000-0-XXXX-940-1385-1000-000-111				
0										01-0000-0-XXXX-940-1420-1000-000-111				
2,500										01-0000-0-XXXX-940-1432-1000-000-111				
6,000										01-0000-0-XXXX-940-1435-1000-000-111				
2,000										01-0000-0-XXXX-940-1438-1000-000-111				
2,500										01-0000-0-XXXX-940-1500-1000-000-111				
3,000										01-0000-0-XXXX-940-1510-1000-000-111				
7,000										01-0000-0-XXXX-940-1520-1000-000-111				
4,000										01-0000-0-XXXX-940-1550-1000-000-111				
5,000										01-0000-0-XXXX-940-1600-1000-000-111				
4,000										01-0000-0-XXXX-940-1650-1000-000-111				
33,000										01-0000-0-XXXX-940-0000-3160-000-111				
8,000										01-0000-0-XXXX-940-576X-1110-000-111				
5,198										01-0000-0-XXXX-940-0000-2420-000-111				
71,709										01-0000-0-XXXX-940-0000-2700-000-111				
10,389										01-0000-0-XXXX-940-0000-3110-000-111				
13,629										01-0000-0-XXXX-940-9126-3110-000-111				
5,000										01-0000-0-XXXX-940-0000-3140-000-111				
4,000										01-0000-0-XXXX-940-1695-XXXX-000-111				
2,000										01-0000-0-XXXX-940-9538-XXXX-000-111				
5,500										01-0000-0-XXXX-940-0000-8200-000-111				
0										01-0000-0-XXXX-940-0000-8500-000-111				
30,000										01-0000-0-XXXX-940-1755-1000-000-111				
35,974										01-0000-0-XXXX-940-XXXX-XXXX-000-111				
0										01-0000-0-XXXX-940-XXXX-XXXX-999-111				
\$385,150										2024-25 Allocation				

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



Rio Linda High School

DIEDRE BARLOW
Principal

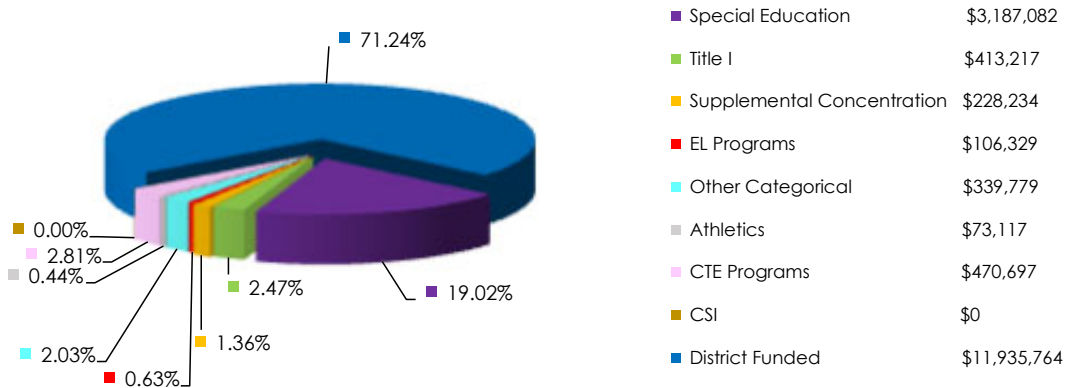
Projected 2024-25 Enrollment: 1,563

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	60.80	\$6,313,865	\$2,067,008
Principal	1.00	190,889	51,058
Vice Principal	3.00	479,336	149,886
Counselor	4.40	553,240	180,495
Activity Director	1.00	108,694	32,122
Office Manager Comprehensive High School	1.00	77,627	46,412
Administrative Clerk School Site-Senior	2.00	104,058	51,273
Attendance Clerk	1.00	48,429	26,726
Accounting Specialist-Student Accounts	1.00	66,504	33,220
Registration and Student Data Specialist	1.00	68,272	39,356
School Administrative Specialist	1.00	61,076	22,022
Campus Safety Specialist	3.50	161,549	95,347
Library Materials Technician	1.00	55,892	34,908
Health Services Assistant	1.00	51,638	27,879
Maintenance Specialist III-Structural	1.00	78,374	42,985
Head Custodian III	1.00	58,094	30,199
Landscape and Grounds Specialist-Senior	0.50	35,828	17,536
Custodian	5.00	252,220	146,446
Subtotal FTE/Salaries & Benefits	90.20		\$11,860,463

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		35,974
Materials/Supplies/Operations		349,176
Subtotal Site Base Allocation	-	\$385,150

TOTAL DISTRICT FUNDED BUDGET:	90.20	\$12,245,613
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TOTAL RIO LINDA HIGH SCHOOL BUDGET: \$16,754,219

VISTA NUEVA CAREER & TECHNOLOGY HIGH SCHOOL
CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u> <u>Year</u>	<u>Object</u>	<u>School</u> <u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	- 0000	- 0	- XXXX	- 945	- XXXX	- XXXX	- XXX	- 111
\$21,664	CONTINUATION HIGH SCHOOL					01-0000-0-XXXX-945-3200-1000-000-111		
487	LIBRARY					01-0000-0-XXXX-945-3200-2420-000-111		
0	PARENT PARTICIPATION					01-0000-0-XXXX-945-3200-2495-000-111		
9,500	SCHOOL ADMINISTRATION					01-0000-0-XXXX-945-3200-2700-000-111		
0	COUNSELING/CAREER					01-0000-0-XXXX-945-3200-3110-000-111		
400	HEALTH SERVICES					01-0000-0-XXXX-945-3200-3140-000-111		
0	PLANT OPERATIONS					01-0000-0-XXXX-945-3200-8200-000-111		
4,000	LOST TEXTBOOKS/CHROMEBOOKS					01-0000-0-XXXX-945-3200-1000-000-111		
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-945-3200-XXXX-000-111		
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-945-3200-XXXX-999-111		
\$36,051	2024-25 Allocation							

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



Vista Nueva Career & Technology High School

BOB WILKERSON
Principal

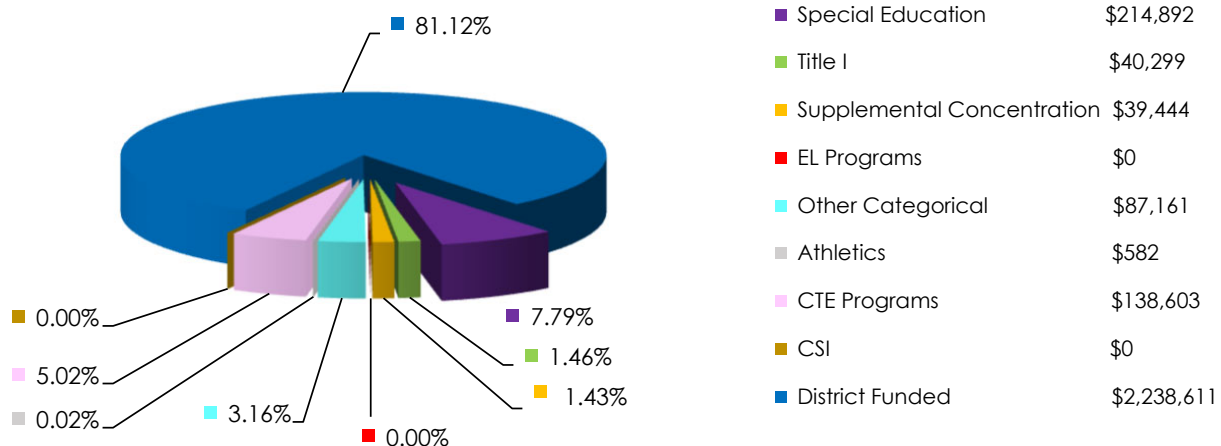
Projected 2024-25 Enrollment: 146

*May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	9.60	\$1,065,659	\$374,145
Principal	0.80	136,906	37,346
Counselor	1.00	126,484	30,823
Office Manager Middle School/Alternative	1.00	63,544	41,353
Attendance Clerk	1.00	50,229	27,373
Campus Safety Specialist	0.88	44,331	16,006
Library Materials Technician	0.25	13,623	4,934
Health Services Assistant	0.25	12,053	5,037
Head Custodian III	1.00	80,468	54,807
Custodian	0.50	24,700	14,413
Subtotal FTE/Salaries & Benefits	16.28		\$2,224,234

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		2,199
Materials/Supplies/Operations		33,852
Subtotal Site Base Allocation	-	\$36,051

TOTAL DISTRICT FUNDED BUDGET:	16.28	\$2,260,285
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TOTAL VISTA NUEVA HIGH SCHOOL BUDGET: \$2,759,592

FINANCIAL SECTION

GENERAL FUND BUDGETS - DISTRICT PROGRAMS/DEPARTMENTS

District programs and departments support our schools in a variety of ways, from direct instruction by teaching staff not assigned to a specific site to general administrative support. For the budget year, nearly 60% of our expenditures (\$325,227,745 out of \$544,102,232) are recorded at the site level, leaving 40% at the District level. The following information summarizes the school site and District level programs; the detail of the district level programs are then shown on succeeding pages.

General Fund Budgets Detail	2024-25 Expenditures
School Programs	
Elementary	\$ 204,132,520
Middle	36,623,965
High School	84,471,260
Total, School Programs	\$ 325,227,745
District Programs/Departments	\$ 218,874,487
Grand Total	\$ 544,102,232



ADMINISTRATIVE SERVICES

RYAN DIGIULIO
Chief Business Official

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

STAFF	FTE	SALARIES	BENEFITS
Chief Business Official	1.00	\$297,015	\$107,533
Executive Assistant II	1.00	100,546	59,271
District Receptionist	1.00	60,997	31,242
Deputy Principal - High School	1.00	175,535	62,405
Subtotal FTE, Salaries & Benefits	4.00		\$894,544

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-4300-002-0000-7200-000-600	\$2,430
Materials & Supplies - Meetings	01-0000-0-4325-002-0000-7200-000-600	2,000
Travel & Conference	01-0000-0-5200-002-0000-7200-000-600	15,000
Dues & Memberships	01-0000-0-5300-002-0000-7200-000-600	2,000
Rentals/Leases/Repairs	01-0000-0-5600-002-0000-7200-000-600	2,000
Interprogram Charges/Printing	01-0000-0-5725-002-0000-7200-000-600	400
Other Services	01-0000-0-5800-002-0000-7200-000-600	30,000
Licensing Software	01-0000-0-5882-002-0000-7200-000-600	250
Wireless Services	01-0000-0-5935-002-0000-7200-000-600	420
TOTAL		\$54,500

Total Budget: \$949,044

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM

TRAVIS BURKE
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Expanded Learning Site/Comm. Facilitator	3.00	\$139,303	\$51,225
Paraeducator I	1.50	54,676	21,285
Subtotal FTE, Salaries & Benefits	4.50		\$266,489

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-6010-0-4300-xxx-1110-4000-000-448	\$16,000
Subagreements for Services	01-6010-0-5100-xxx-1110-4000-000-448	3,947,020
Other Services	01-6010-0-5800-xxx-1xxx-4000-x0x-448	819,644
Direct Support / Indirect Cost @ 4.61%	01-6010-0-7310-xxx-0000-7210-x0x-448	50,808
TOTAL		\$4,833,472

Allocated Revenue: \$5,099,961

**Total Budget: \$5,099,961
(Restricted)**

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

A-G LEARNING LOSS MITIGATION GRANT

CAROL YOUNG
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor - Secondary	1.05	\$100,957	\$34,164
Subtotal FTE, Salaries & Benefits	1.05		\$135,121

Category	Budget Code	2024-25 Budget
Direct Support / Indirect Cost @ 4.61%	01-7413-0-7310-xxx-0000-7210-000-750	\$6,230
TOTAL		\$6,230

Estimated Carryover: \$428,322

Total Budget:

\$141,351

Estimated Restricted Ending Fund Balance: \$286,971

(Restricted)

\$ 136,243 of the above budget is also reflected in the school site budgets.

AFGHAN REFUGEE SCHOOL IMPACT - SUPPORT TO SCHOOLS GRANT

JISEL VILLEGAS, Ph.D.
Director

These funds are awarded from the Public Health Institute's Sehat Initiative to improve the health and well-being of refugees in California and throughout the United States. The funds will provide support services to newly arrived refugee students, youth and families from Afghanistan. The funds must target eligible school-aged children and their parents.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Learning Coach - EL	1.00	\$115,000	\$34,585
Program Development Specialist	0.40	36,645	19,097
Subtotal FTE, Salaries & Benefits	1.40		\$205,327

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-9513-0-4300-100-xxx0-xxx0-000-741	\$46,049
Interprogram Charges	01-9513-0-5725-100-1110-1000-000-741	1,000
Other Services	01-9513-0-5800-100-xxxx-xxxx-000-741	47,799
Consultants	01-9513-0-5832-100-0000-2495-000-741	10,000
Direct Support/Indirect Cost @ 4.61%	01-9513-0-7310-100-0000-7210-000-741	14,299
TOTAL		\$119,147

Allocated Revenue: \$324,474

Total Budget: \$324,474
(Locally Restricted)

ARTS AND MUSIC IN SCHOOLS (PROP 28)

DANISE EGAN
Director

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. At least 80 percent of the funds must be used to employ certificated or classified employees to provide arts education instruction and the remaining funds for training supplies, curriculum, professional learning, materials, and arts educational partnership programs. No more than one percent of Arts and Music in Schools funds may be expended on administrative costs.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Art Teacher	5.00	\$413,816	\$150,918
Dance Teacher	1.20	90,180	32,089
Music/Choir/Band Teacher	6.60	523,909	184,029
Visual Art Teacher	1.00	74,150	27,501
Subtotal FTE, Salaries & Benefits	13.80		\$1,496,592

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-6770-x-1104-xxx-1xxx-1000-000-409	\$21,000
Variable Benefits	01-6770-x-3xx1-xxx-1xxx-1000-000-409	4,662
Materials and Supplies	01-6770-x-4300-xxx-1xx0-1000-000-409	881,455
Direct Support / Indirect Cost @ 1.00%	01-6770-x-7310-xxx-0000-7210-000-409	24,037
TOTAL		\$931,154

Estimated Carryover: \$3,394,488

Total Budget:

\$2,427,746

Allocated Revenue: \$4,507,645

(Restricted)

Estimated Restricted Ending Fund Balance: \$5,474,387

\$2,103,246 of the above budget is also reflected in the school site budgets.

ARTS, MUSIC AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT

TRAVIS BURKE
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Human Resources Technician	1.00	\$65,489	\$32,279
Administrative Assistant I	1.00	87,009	49,783
Buyer	1.00	69,222	39,697
Subtotal FTE, Salaries & Benefits	3.00		\$343,479

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-6762-0-1106-xxx-1110-1000-xxx-402	\$3,878,633
Classified Variable Salaries	01-6762-0-2404-030-0000-7400-000-402	2,500
Variable Benefits	01-6762-0-3xxx-xxx-xxx0-xx00-xxx-402	1,285,807
Materials and Supplies	01-6762-0-4300-135-1520-1000-000-402	50,000
Direct Support / Indirect Cost @ 4.61%	01-6762-0-7310-020-0000-7210-000-402	256,335
TOTAL		\$5,473,275

Estimated Carryover: \$11,748,339

Total Budget:

\$5,816,754

Estimated Restricted Ending Fund Balance: \$5,931,585

(Restricted)

\$489,386 of the above budget is also reflected in the school site budgets.

ASSESSMENT & ACCOUNTABILITY

ROBERT WILCOX
Interim Chief Technology Officer
CHRIS ARNOLD
Manager

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

STAFF	FTE	SALARIES	BENEFITS
Manager Assessment & Accountability	1.00	\$170,416	\$79,638
Data Management Analyst	1.00	91,931	42,356
Subtotal FTE, Salaries & Benefits	2.00		\$384,341

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-4300-210-0000-3160-000-621	\$300
Travel & Conference	01-0000-0-5200-210-0000-2100-000-621	2,500
Other Services	01-0000-0-5800-210-1110-1000-000-621	11,809
Licensing Software	01-0000-0-5882-210-0000-3160-000-621	35,650
Subtotal		\$50,259
LCAP	01-0730-0-xxxx-210-xxxx-1000-000-621	\$198,566
TOTAL		\$248,825

Total Budget: \$633,166

ATHLETIC TRANSPORTATION AND SAFETY

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

Category	Budget Code	2024-25 Budget
Athletic Transp. / Interprogram Charges		
Joyce 7-8	01-0000-0-5xxx-637-1240-4200-000-071	\$2,905
Kohler 7-8	01-0000-0-5xxx-640-1240-4200-000-071	2,905
Northlake 7-8	01-0000-0-5xxx-653-1240-4200-000-071	2,905
Oakdale 7-8	01-0000-0-5xxx-657-1240-4200-000-071	2,905
Pioneer 7-8	01-0000-0-5742-662-1240-4200-000-071	2,905
Ridgepoint 7-8	01-0000-0-5xxx-669-1240-4200-000-071	2,905
Village 7-8	01-0000-0-5472-689-1240-4200-000-071	2,905
Foothill Ranch MS	01-0000-0-5742-710-1240-4200-000-071	2,905
Rio Linda Prep Academy	01-0000-0-5xxx-714-1240-4200-000-071	2,905
Martin Luther King JHS	01-0000-0-5xxx-730-1240-4200-000-071	2,905
Rio Tierra JHS	01-0000-0-5xxx-750-1240-4200-000-071	2,905
Norwood JHS	01-0000-0-5xxx-780-1240-4200-000-071	2,905
Pacific HS	01-0000-0-5742-935-1240-4200-000-071	582
Vista Nueva Careers & Tech. HS	01-0000-0-5742-945-1240-4200-000-071	582
Creative Connection 7-12	01-0000-0-4300-955-1240-4200-000-071	5,809
Eastside Charter	01-0000-0-5xxx-958-1240-4200-000-071	2,905
Frontier Charter	01-0000-0-5xxx-960-1240-4200-000-071	2,905
Regency Park Charter	01-0000-0-5xxx-986-1240-4200-000-071	2,905
Smythe Charter 7-8	01-0000-0-5742-995-1240-4200-000-071	2,905
Westside Charter	01-0000-0-5xxx-998-1240-4200-000-071	2,905
Foothill HS		
Athletic Safety Supplies	01-0000-0-4300-910-1240-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-910-1240-4200-000-071	61,367
Grant HS		
Athletic Safety Supplies	01-0000-0-4300-920-1240-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-920-1240-4200-000-071	61,367
Highlands HS		
Athletic Safety Supplies	01-0000-0-4300-930-1240-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-930-1240-4200-000-071	61,367
Rio Linda HS		
Athletic Safety Supplies	01-0000-0-4x00-940-1240-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-940-1240-4200-000-071	61,367
TOTAL		\$348,826

Total Budget: \$348,826

\$348,826 of the above budget is also reflected in the school site budgets.

CALIFORNIA NEWCOMER EDUCATION AND WELL-BEING GRANT

JISEL VILLEGAS, Ph.D.
Director

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

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Family and Community Liaison	1.50	\$81,661	\$34,487
Subtotal FTE, Salaries & Benefits	1.50		\$116,148

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-7814-2-1x03-100-xxx0-xxx0-000-780	\$11,520
Classified Variable Salaries	01-7814-2-2405-100-0000-2700-000-780	12,150
Classified Salaries - Temporary	01-7814-2-2906-100-0000-2100-000-780	45,807
Variable Benefits	01-7814-2-3xxx-100-xxx0-xxx0-000-780	30,833
Materials & Supplies	01-7814-2-43xx-100-xxx0-xxxx-000-780	8,217
Travel & Conferences	01-7814-2-5200-100-9538-2100-000-780	7,500
Mileage	01-7814-2-5230-100-0000-2495-000-780	1,000
Other Services	01-7814-2-5800-100-xxx0-xxxx-000-780	55,000
Cellular Telephone	01-7814-2-5930-100-0000-2495-000-780	1,680
Direct Support/Indirect Cost @ 4.61%	01-7814-2-7310-100-0000-7210-000-780	13,362
TOTAL		\$187,069

Allocated Revenue: \$303,217

**Total Budget: \$303,217
(Restricted)**

CALIFORNIA PARTNERSHIP ACADEMIES

CAROL YOUNG
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Academy Planning - Criminal Justice	0.20	\$16,286	\$5,823
Subtotal FTE, Salaries & Benefits	0.20		\$22,109

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-7220-5-110x-920-3800-1000-000-7xx	\$16,400
Variable Benefits	01-7220-5-3xx1-920-3800-1000-000-7xx	2,678
Materials & Supplies	01-7220-5-4xx0-920-3800-1000-000-7xx	33,472
Computer Supplies \$500-\$4,999	01-7220-5-4410-920-3800-1000-000-757	1,000
Travel & Conference	01-7220-5-5200-920-3800-10x0-000-7xx	6,234
Other Services	01-7220-5-5800-920-3800-1000-000-708	7,900
Field Trips	01-7220-5-5865-920-3800-1000-000-7xx	64,567
Licensing Software	01-7220-5-5882-920-3800-1000-000-757	500
Direct Support / Indirect Costs @ 4.61%	01-7220-5-7310-920-3800-7210-000-7xx	7,140
TOTAL		\$139,891

Allocated Revenue: \$162,000

**Total Budget: \$162,000
(Restricted)**

\$ 162,000 of the above budget is also reflected in the school site budgets.

CALIFORNIA PARTNERSHIP ACADEMY GRANT - PROP 70

CAROL YOUNG
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Sports Academy Planning	0.20	\$15,886	\$7,126
Subtotal FTE, Salaries & Benefits	0.20		\$23,012

Category	Budget Code	2024-25 Budget
Certificated Salaries - Extra Duty	01-6385-5-1103-920-3800-1000-000-463	\$5,160
Certificated Salaries - Substitutes	01-6385-5-1104-920-3800-1000-000-463	4,500
Variable Benefits	01-6385-5-3xx1-920-3800-1000-000-463	2,140
Materials & Supplies	01-6385-5-4x00-9x0-3800-1000-000-46x	37,411
Travel & Conference	01-6385-5-5200-9x0-3800-1040-000-46x	13,893
Other Services	01-6385-5-5800-920-3800-1000-000-463	7,366
Field Trips	01-6385-5-5865-9x0-3800-1000-000-46x	13,200
Direct Support / Indirect Costs @ 4.61%	01-6385-5-7310-9x0-3800-7210-000-46x	4,918
TOTAL		\$88,588

Allocated Revenue: \$111,600

**Total Budget: \$111,600
(Restricted)**

\$ 111,600 of the above budget is also reflected in the school site budgets.

CAREER TECHNICAL EDUCATION INCENTIVE GRANT

CAROL YOUNG
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	0.40	\$41,898	\$15,565
Counselor	1.00	90,268	22,745
Subtotal FTE, Salaries & Benefits	1.40		\$170,476

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-6387-4-1103-200-3800-10x0-000-765	\$30,000
Variable Benefits	01-6387-4-3xx1-200-3800-10x0-000-765	6,646
Materials and Supplies	01-6387-4-4300-200-3800-10x0-000-765	118,384
Other Services	01-6387-4-5800-200-3800-10x0-000-765	234,690
Field Trips	01-6387-4-5865-200-3800-1000-000-765	30,000
Equipment	01-6387-4-6400-200-3800-1000-000-765	50,000
Direct Support/Indirect Cost @ 4.61%	01-6387-4-7310-200-3800-7210-000-765	27,208
TOTAL		\$496,928

Unearned Revenue: \$667,404

**Total Budget: \$667,404
(Restricted)**

COMMUNICATIONS

ZENOBIA GERALD
Director

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

STAFF	FTE	SALARIES	BENEFITS
Director of Communications	1.00	\$172,416	\$70,490
District Webmaster	1.00	109,863	48,251
Administrative Secretary	1.00	84,015	39,511
Subtotal FTE, Salaries & Benefits	3.00		\$524,546

Category	Budget Code	2024-25 Budget
Classified Variable Salaries	01-0000-0-2401-040-0000-7180-000-604	\$2,401
Classified Variable Benefits	01-0000-0-3xx2-040-0000-7180-000-604	210
Books Other Than Textbooks	01-0000-0-4200-040-0000-7180-000-604	200
Materials & Supplies	01-0000-0-4300-040-0000-7180-000-604	8,384
Computer Software & Supplies	01-0000-0-4310-040-0000-7180-000-604	2,000
Materials & Supplies - Meetings	01-0000-0-4325-040-0000-7180-000-604	50
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-040-0000-7180-000-604	2,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-040-0000-7180-000-604	3,455
Travel & Conference	01-0000-0-5200-040-0000-7180-000-604	1,800
Mileage	01-0000-0-5230-040-0000-7180-000-604	2,400
Dues & Memberships	01-0000-0-5300-040-0000-7180-000-604	700
Rentals/Leases/Repairs	01-0000-0-5600-040-0000-7180-000-604	8,000
Interprogram Charges/Postage	01-0000-0-5715-040-0000-7180-000-604	2,000
Interprogram Charges/Printing	01-0000-0-5725-040-0000-7180-000-604	1,324
Other Services	01-0000-0-5800-040-0000-7180-000-604	55,981
Licensing Software	01-0000-0-5882-040-0000-7180-000-604	2,000
Postage	01-0000-0-5920-040-0000-7180-000-604	816
Cellular Services/Wireless Services	01-0000-0-593x-040-0000-7180-000-604	1,700
Employee Recognition & District Events	01-0000-0-xxxx-040-9545-7180-000-604	94,645
TOTAL		\$190,066

Total Budget:

\$714,612

COMPREHENSIVE SUPPORT AND IMPROVEMENT

TRAVIS BURKE
Director

The Every Student Succeeds Act (ESSA) requires state educational agencies to determine which schools qualify for comprehensive support and improvement (CSI). Local educational agencies (LEAs) with schools that meet the criteria for CSI must partner with stakeholders to develop and implement a plan to address gaps in achievement and improve student outcomes. CSI funds will be utilized to conduct a root cause analysis at sites receiving funds to review local and external data. The areas to review will align with the District's LCAP goals and the metrics on the State Dashboard. Sites will develop an intervention plan with actions to include in their 2024-25 Single Plan for Student Achievement (SPSA) in order to address resource inequities and needs identified in the needs assessment and root cause analysis processes. This plan shall include data tracking and reporting to determine the impact of the intervention programs. All actions will align with LCAP goals and following the processes for LCAP and SPSA development. The identified CSI schools will be monitored through the district dashboard as well as through a site summit presentation three times throughout the school year in addition to school planning and the LCAP process. This summit process will identify and monitor goals, key performance indicators and benchmarks for each of the established goals. The actions utilized will be aligned to each of the identified goals.

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

Category	Budget Code	2024-25 Budget
Certificated Salaries - Extra Duty	01-3182-5-110x-xxx-1110-1000-000-371	\$40,081
Classified Salaries - Extra Duty	01-3182-5-2105-640-1110-1000-000-371	7,500
Variable Benefits	01-3182-5-3xxx-xxx-1110-1000-000-371	11,602
Materials/Supplies	01-3182-5-4300-xxx-1110-1000-000-371	36,623
Computer Supplies \$500-\$4,999	01-3182-5-4400-640-1110-1000-000-371	2,500
Subagreements for Services	01-3182-5-5100-090-1695-1000-000-371	522,680
Other Services	01-3182-5-5xxx-xxx-1xxx-1000-000-371	339,494
Direct Support/Indirect Cost @ 4.61%	01-3182-5-7310-090-0000-7210-000-371	20,183
TOTAL		\$980,663

Allocated Revenue: \$980,663

**Total Budget: \$980,663
(Restricted)**

\$412,800 of the above budget is also reflected in the school site budgets.

CONTRACT SERVICES AND RISK MANAGEMENT

BRITTANY SMITH
Director

The Contract Services and Risk Management Department is pivotal in overseeing various aspects of safety practices, regulations, insurance risks, claims management, and loss prevention. The department assumes responsibility for these matters to safeguard the well-being of our students and staff while also aiming to optimize cost savings for the district.

The Contract Services and Risk Management Department also issues public works bids and contracts for all District sites in compliance with California Public Contract Code. Additionally, the department manages the District's E-Rate funding program, obtaining millions of dollars in Federal funding for internet services and equipment each year.

STAFF	FTE	SALARIES	BENEFITS
Director Contract Services and Risk Managem	1.00	\$147,847	\$64,198
Supervisor Contracts & E-Rate Services	1.00	100,085	44,859
Administrative Secretary	1.00	60,694	32,885
Subtotal FTE, Salaries & Benefits	3.00		\$450,568

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-4300-021-0000-7200-000-617	\$5,000
Travel & Conference	01-0000-0-5200-021-0000-7200-000-617	2,700
Rents/Lease/Repairs	01-0000-0-5600-021-0000-7200-000-617	2,746
Interprogram Charges/Printing	01-0000-0-5725-021-0000-7200-000-617	100
Other Services	01-0000-0-5800-021-0000-7200-000-617	2,000
Advertisement	01-0000-0-5810-021-0000-7200-000-617	7,000
Catering Services	01-0000-0-5825-021-0000-7200-000-617	300
Licensing Software/Emergency Mgmt.	01-0000-0-5882-021-0000-7200-000-617	13,700
Safety/Crossing Guards	01-0000-0-5800-021-9143-8300-000-617	349,045
Hazardous Material/Waste Disposal	01-0000-0-5525-021-9266-8200-000-617	40,000
HAZMAT Compliance Services	01-0000-0-5800-021-9266-8200-000-617	15,000
TOTAL		\$437,591

Total Budget: \$888,159

CUSTODIAL SERVICES

ENRIQUE PLACENCIA
Director

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

STAFF	FTE	SALARIES	BENEFITS
Director Maintenance & Operations	0.50	\$77,138	\$35,127
Manager Custodial Services	1.50	169,451	78,921
Supervisor Custodial Services	1.00	92,100	47,917
Administrative Secretary	0.50	34,611	17,974
Administrative Clerk Senior	1.50	92,780	50,074
Head Custodian III	1.00	64,022	32,328
Head Custodian I	1.00	57,844	21,803
Custodian	5.25	251,485	148,322
Subtotal FTE, Salaries & Benefits	12.25		\$1,271,897

Category	Budget Code	2024-25 Budget
Classified Support - Overtime	01-0000-0-2201-xxx-0000-8200-000-629	\$400,000
Classified Support - Substitutes	01-0000-0-2204-xxx-0000-8200-000-629	300,000
Classified Support - Out of Class Pay	01-0000-0-2299-xxx-0000-8200-000-629	8,500
Classified Support - Overtime	01-0000-0-2401-xxx-0000-8200-000-629	6,000
Classified Support - Substitutes	01-0000-0-2404-xxx-0000-8200-000-629	1,000
Other Support- Overtime	01-0000-0-2901-xxx-0000-8200-000-629	150,000
Classified Variable Benefits	01-0000-0-3xxx-xxx-0000-8200-000-629	65,351
Custodial Supplies	01-0000-0-43xx-xxx-0000-8200-000-629	851,000
Fuel/Oil	01-0000-0-4340-xxx-0000-8200-000-629	14,000
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-xxx-0000-8200-000-629	50,000
Travel & Conference	01-0000-0-5200-xxx-0000-8200-000-629	20,000
Mileage	01-0000-0-5230-xxx-0000-8200-000-629	1,000
Rentals/Leases/Repairs	01-0000-0-5600-xxx-0000-8200-000-629	27,000
Interprogram Charges/Printing	01-0000-0-5725-xxx-0000-8200-000-629	1,000
Transportation Direct Charges/Repairs	01-0000-0-5743-xxx-0000-8200-000-629	15,000
Other Services	01-0000-0-5800-xxx-0000-8200-000-629	5,000
Catering	01-0000-0-5825-290-0000-8200-000-629	1,500
Licensing Software	01-0000-0-5882-xxx-0000-7700-000-629	7,000
Cellular Services/Wireless Services	01-0000-0-5930-xxx-0000-8200-000-629	14,280
Capital Outlay	01-0000-0-6400-xxx-0000-8200-000-629	45,731
TOTAL		\$1,983,362

Total Budget:

\$3,255,259

DISTRICT FUNDED NEEDS

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

Category	Budget Code	2024-25 Budget
Districtwide Supplies & Equipment	01-0000-0-xxxx-xx0-0000-7x00-620-666	\$4,150,000
Energy Management	01-0000-0-58xx-160-0000-7x00-620-666	695,400
Business Office Admin	01-0000-0-5882-020-0000-7200-625-666	31,349
District Audit	01-0000-0-5800-xx0-0000-719x-642-666	78,700
SCOE Data Processing Services	01-0000-0-5800-000-0000-7700-644-666	195,000
Unused School Site Fees	01-0000-0-5800-000-0000-7200-652-666	430,849
Building CAM	01-0000-0-5800-000-0000-8200-659-666	181,907
Teacher Split Site - Mileage	01-0000-0-5230-000-1110-1000-689-666	3,000
Bond Fees	01-0000-0-5800-000-0000-7200-694-666	22,000
Small School Offset	01-0000-0-5728-000-0000-7200-000-666	(2,779,309)
TOTAL		\$3,008,896

Total Budget:

\$3,008,896

DUAL ENROLLMENT OPPORTUNITIES

CAROL YOUNG
Director

These funds are for LEAs to expand CCAP opportunities by increasing the number of students served at high schools who are a part of the existing agreement and by adding high schools within the district not currently covered by the existing agreement. They will also be used to expand existing CCAP partnership agreements with the community college district to include and/or strengthen pupil advising, student success support services, and outreach campaigns to promote dual enrollment.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor	1.00	\$ 94,928	\$ 30,137
Subtotal FTE, Salaries & Benefits	1.00		\$125,065

Category	Budget Code	2024-25 Budget
Travel & Conference	01-7339-0-5200-9xx-9538-3110-000-411	\$7,500
Direct Support/Indirect Cost @ 4.61%	01-7339-0-7310-9xx-0000-7210-000-411	6,110
TOTAL		\$13,610

Estimated Carryover: \$367,342

Estimated Restricted Ending Fund Balance: \$228,667

Total Budget:

**\$138,675
(Restricted)**

\$138,675 of the above budget is also reflected in the school site budgets.

EDUCATION PROTECTION ACCOUNT

KATE INGERSOLL
Executive Director

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

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

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-1400-0-1106-333-1110-1000-000-468	\$61,019,365
Variable Benefits	01-1400-0-3xx1-333-1110-1000-000-468	20,227,311
TOTAL		\$81,246,676

Allocated Revenue: \$81,246,676

Total Budget:

**\$81,246,676
(Restricted)**

EDUCATOR EFFECTIVENESS FUNDS BLOCK GRANT

KIRSTI SCHROEDER
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator New Teacher Support & Contractor	0.50	\$74,506	\$25,763
Subtotal FTE, Salaries & Benefits	0.50		\$100,269

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-6266-0-1103-141-1695-1000-2xx-490	\$164,143
Variable Benefits	01-6266-0-3xx1-141-1695-1000-2xx-490	36,357
Books Other Than Textbooks	01-6266-0-4200-141-1695-1000-20x-490	32,000
Materials & Supplies	01-6266-0-4300-141-1695-1000-201-490	17,794
Other Services	01-6266-0-5x00-141-1695-1000-2xx-490	1,073,900
Direct Support / Indirect Cost @ 4.61%	01-6266-0-7310-141-0000-7210-000-490	38,727
TOTAL		\$1,362,921

Estimated Carryover: \$2,147,686

Estimated Restricted Ending Fund Balance: \$684,496

Total Budget:

**\$1,463,190
(Restricted)**

ESSER III - AMERICAN RESCUE PLAN (ARP) ACT

RYAN DIGIULIO
 Chief Business Official
KATE INGERSOLL
 Executive Director

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

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

Category	Budget Code	2024-25 Budget
Capital Outlay	01-3213-0-6x00-xxx-xxxx-xx00-xxx-372	\$4,800,000
TOTAL		\$4,800,000

Unearned Revenue: \$4,800,000

Total Budget:

**\$4,800,000
 (Restricted)**

EQUITY MULTIPLIER

TRAVIS BURKE
Director

The Local Control Funding Formula (LCFF) Equity Multiplier (Equity Multiplier) provides additional funding to local educational agencies (LEAs) for allocation to school sites with prior year nonstability rates greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent. These funds are required to be used to provide evidence-based services and supports for students. The district will use these funds to add additional certificated and classified support staff at the eligible sites.

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

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-7399-5-1x06-xxx-xxxx-xxx0-000-415	\$906,403
Classified Salaries	01-7399-5-2x06-xxx-xxxx-xx00-000-415	243,779
Variable Benefits	01-7399-5-390x-xxx-xxxx-xxx0-000-415	657,629
Direct Support / Indirect Cost @ 4.61%	01-7399-5-7310-xxx-0000-7210-000-415	83,340
TOTAL		\$1,891,151

Estimated Carryover: \$5,684,096

Total Budget:

\$1,891,151

Estimated Restricted Ending Fund Balance: \$3,792,945

(Restricted)

\$1,891,151 of the above budget is also reflected in the school site budgets.

ETHNIC STUDIES BLOCK GRANT

KIRSTI SCHROEDER
Director

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

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

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-7811-0-1104-141-1695-1000-000-782	\$26,490
Variable Benefits	01-7811-0-3xx1-141-1695-1000-000-782	5,866
Other Services	01-7811-0-5800-141-1695-1000-000-782	25,000
Direct Support / Indirect Cost @ 4.61%	01-7811-0-7310-141-0000-7210-000-782	2,644
TOTAL		\$60,000

Estimated Carryover: \$63,692

Estimated Restricted Ending Fund Balance: \$3,692

Total Budget:

**\$60,000
(Restricted)**

EXPANDED LEARNING OPPORTUNITY PROGRAM

TRAVIS BURKE
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director Special Projects, Co-Curr/Compliance	0.50	\$88,644	\$28,898
Program Development Consultant	3.00	326,975	153,557
Program Development Specialist	14.00	1,214,239	551,729
Nurse	0.35	37,952	12,283
Café Assistant II	0.25	8,773	5,922
Accounting Clerk-Senior	1.00	62,919	31,932
Administrative Clerk Senior	3.00	164,538	85,575
Subtotal FTE, Salaries & Benefits	22.10		\$2,773,936

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-2600-x-1x0x-xxx-xxx0-xxxx-xxx-260	\$1,673,786
Classified Salaries	01-2600-4-2x0x-xxx-xxx0-xxxx-xxx-260	627,000
Variable Benefits	01-2600-x-3xxx-xxx-xxx0-xxxx-xxx-260	547,554
Materials & Supplies	01-2600-x-4xxx-xxx-xxxx-xxx-xxx-260	5,006,669
Travel & Conference	01-2600-4-5200-090-9538-2100-000-260	13,000
Mileage	01-2600-4-5230-090-0000-2100-x0x-260	3,750
Dues & Membership	01-2600-5-5300-956-1240-4200-000-260	5,300
Rentals/Leases/Repairs	01-2600-4-5600-090-0000-2495-000-260	7,500
Interprogram Charges/Printing	01-2600-4-5725-090-1240-4200-000-260	8,000
Transportation	01-2600-x-5742-xxx-1xx0-xx00-0xx-260	32,500
Transportation Chargeback	01-2600-4-5743-090-1110-4000-4xx-260	54,011
Food Services	01-2600-4-5753-090-1xx0-4x00-x0x-260	16,240
Subagreements for Services	01-2600-x-5100-xxx-1xxx-4x00-xxx-260	11,966,477
Other Services	01-2600-x-5xxx-xxx-xxxx-xxxx-xxx-260	2,883,572
Equipment	01-2600-x-6400-xxx-1xx0-4x00-0xx-260	870,000
Direct Support / Indirect Cost @ 4.61%	01-2600-x-7310-xxx-0000-7210-000-260	629,395
TOTAL		\$24,344,754

Estimated Carryover: \$29,272,981

Total Budget:

\$27,118,690

Allocated Revenue: \$30,755,144

(Restricted)

Estimated Restricted Ending Fund Balance: \$32,909,435

\$ 2,273,586 of the above budget is also reflected in the school site budgets.

FACILITIES CONSTRUCTION & PLANNING

VICTORIA GARCIA
Director

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

STAFF	FTE	SALARIES	BENEFITS
Director Facilities Construction and Planning	0.75	\$119,291	\$44,967
Manager Facilities Planning	1.00	103,525	48,274
Construction Manager	2.00	216,029	99,773
Facilities Services Specialist	1.00	75,330	57,585
Capital Project Assistant II	1.00	70,303	34,585
Subtotal FTE, Salaries & Benefits	5.75		\$869,662

Category	Budget Code	2024-25 Budget
Classified Support - Overtime	01-0000-0-2401-160-0000-7200-000-616	\$1,500
Classified Variable Benefits	01-0000-0-3xx2-160-0000-7200-000-616	139
Materials & Supplies	01-0000-0-43x0-160-0000-7200-000-616	1,399
Fuel/Oil	01-0000-0-4340-160-0000-7200-000-616	1,000
Inventoried/Computer Supplies \$500-\$4,999	01-0000-0-4410-160-0000-7200-000-616	3,200
Travel & Conference	01-0000-0-5200-160-0000-7200-000-616	20,000
Rentals/Leases/Repairs	01-0000-0-5600-160-0000-7200-000-616	13,042
Interprogram Charges/Postage	01-0000-0-5715-160-0000-7200-000-616	20
Other Services	01-0000-0-5800-160-0000-7200-000-616	60,760
Advertisement	01-0000-0-5810-160-0000-7200-000-616	7,000
Catering	01-0000-0-5825-160-0000-7200-000-616	500
Legal Fees	01-0000-0-5880-160-0000-7200-000-616	20,000
Licensing Software	01-0000-0-5882-160-0000-7700-000-616	72,250
Postage	01-0000-0-5920-160-0000-7200-000-616	50
Cellular Services	01-0000-0-5930-160-0000-7200-000-616	840
Subtotal		\$201,700
Facilities Use-Custodial	01-0000-0-2205-000-9215-8200-000-800	\$50,000
Materials & Supplies	01-0000-0-4300-160-0000-8200-000-850	45,000
TOTAL		\$296,700

Facilities Use Revenue: \$95,000

Total Budget: \$1,166,362

FISCAL SERVICES

KATE INGERSOLL
Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
Executive Director Fiscal Services	1.00	\$219,101	\$94,101
Director Budgetary Accounting	1.00	163,093	67,376
Director Payroll & Benefits	1.00	170,516	69,924
Manager Accounts Payable	1.00	129,679	61,418
Supervisor Payroll & Benefits	1.00	100,085	47,038
Budget Analyst, Senior	3.00	352,841	166,624
Accounting Analyst-Student Accounts	1.00	98,338	53,854
Budget Analyst*	0.60	52,576	24,486
Budget Technician	5.00	363,325	178,921
Administrative Assistant II	1.00	98,861	44,850
Administrative Secretary	1.00	81,196	38,654
Financial Accountant	1.00	85,820	40,160
Accounting Technician	7.00	504,681	257,759
Attendance Accounting Analyst	1.00	102,912	51,801
Attendance Data Technician	1.75	137,414	68,024
Benefit Plans Technician	2.00	145,111	78,041
Payroll & Benefits Plans Analyst	2.00	191,916	113,372
Payroll Assistant	1.00	61,361	46,094
Payroll Technician-Senior	0.75	64,247	24,950
Payroll Technician	5.00	348,866	186,670
Subtotal FTE, Salaries & Benefits	38.10		\$5,186,056

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-4300-020-0000-7300-000-602	\$24,250
Computer Software & Supplies	01-0000-0-4310-020-0000-7300-000-602	2,000
Materials & Supplies - Meetings	01-0000-0-4325-020-0000-7300-000-602	2,000
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-020-0000-7300-000-602	500
Computer Supplies \$500-\$4,999	01-0000-0-4410-020-0000-7300-000-602	1,000
Travel & Conference	01-0000-0-5200-020-0000-7300-000-602	4,000
Mileage	01-0000-0-5230-020-0000-7300-000-602	1,000
Dues & Memberships	01-0000-0-5300-020-0000-7300-000-602	5,250
Rentals/Leases/Repairs	01-0000-0-5600-020-0000-7300-000-602	15,000
Interprogram Charges/Printing	01-0000-0-5725-020-0000-7300-000-602	6,000
Other Services	01-0000-0-5800-020-0000-7300-000-602	108,000
Licensing Software	01-0000-0-5882-020-0000-7300-000-602	20,000
Postage	01-0000-0-5920-020-0000-7300-000-602	4,000
Subtotal		\$193,000
LCAP		
Short Term Independent Study	01-0730-0-xxxx-020-3300-1000-000-602	\$90,000
Licensing Software	01-0730-0-5882-020-0000-7300-000-602	125,000
TOTAL		\$408,000

*Includes Supplemental/Concentration funding

Total Budget:

\$5,594,056

GENERAL SERVICES

MARK STORACE
Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
Executive Director General Services	1.00	\$190,085	\$85,485
Administrative Secretary-Senior	1.00	75,711	38,280
Budget Analyst, Senior	1.00	102,436	55,326
Accounting Technician	1.00	68,619	24,732
Subtotal FTE, Salaries & Benefits	4.00		\$640,674

Category	Budget Code	2024-25 Budget
Classified Variable Salaries	01-0000-0-2401-067-0000-7200-000-667	\$15,000
Variable Benefits	01-0000-0-3xx2-067-0000-7200-000-667	1,388
Materials & Supplies	01-0000-0-43x0-067-0000-7200-000-667	11,000
Fuel/Oil	01-0000-0-4340-067-0000-7200-000-667	500
Computer Software & Supplies	01-0000-0-4410-067-0000-7200-000-667	2,000
Travel & Conference	01-0000-0-5200-067-0000-7200-000-667	5,914
Mileage	01-0000-0-5230-067-0000-7200-000-667	500
Fees & Memberships	01-0000-0-5300-067-0000-7200-000-667	575
Rentals/Leases/Repairs	01-0000-0-5600-067-0000-7200-000-667	7,000
Interprogram Charges/Postage	01-0000-0-5715-067-0000-7200-000-667	25
Interprogram Charges/Printing	01-0000-0-5725-067-0000-7200-000-667	500
Other Services	01-0000-0-5800-067-0000-7200-000-667	21,100
Advertisement	01-0000-0-5810-067-0000-7200-000-667	3,000
Catering	01-0000-0-5825-067-0000-7200-000-667	500
Licensing Software	01-0000-0-5882-067-0000-7700-000-667	24,460
Postage	01-0000-0-5920-067-0000-7200-000-667	50
Cellular Services	01-0000-0-5930-067-0000-7200-000-667	840
TOTAL		\$94,352

Total Budget:

\$735,026

*Other Authorized Interfund: \$20,500

HUMAN RESOURCES

GINA CARREÓN
Chief Human Resources Official

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

STAFF	FTE	SALARIES	BENEFITS
Chief Human Resources Official	1.00	\$304,329	\$70,208
Director Human Resources	2.00	368,759	118,719
Director Title IX and Compliance	1.00	191,471	60,931
Manager Human Resources	4.00	499,737	213,211
Executive Assistant II	1.00	113,161	55,484
Project Manager	1.00	115,424	50,249
Administrative Assistant I	1.00	87,812	40,904
Human Resources Technician-Senior	2.00	165,944	92,970
Human Resources Technician	3.00	197,829	91,560
District Receptionist Bilingual	1.00	56,742	35,213
Human Resources Assistant	1.00	64,777	23,352
Subtotal FTE, Salaries & Benefits	18.00		\$3,018,786

Category	Budget Code	2024-25 Budget
Classified Support - Overtime	01-0000-0-2x01-030-0000-7400-000-603	\$9,133
Classified Variable Benefits	01-0000-0-3xx2-030-0000-7400-000-603	713
Materials & Supplies	01-0000-0-4xxx-030-0000-7400-000-603	26,297
Travel & Conference	01-0000-0-52x0-030-0000-7400-000-603	2,400
Dues & Memberships	01-0000-0-5300-030-0000-7400-000-603	1,625
Rentals/Leases/Repairs	01-0000-0-5600-030-0000-7400-000-603	18,816
Interprogram Charges/Printing	01-0000-0-5725-030-0000-7400-000-603	1,472
Other Services	01-0000-0-5800-030-0000-7400-000-603	158,265
Legal Fees	01-0000-0-5880-030-0000-7400-000-603	36,000
Licensing Software	01-0000-0-5882-030-0000-7400-000-603	61,223
Communications	01-0000-0-5910-030-0000-7400-000-603	1,218
Postage	01-0000-0-5920-030-0000-7400-000-603	50
Wireless Services	01-0000-0-5935-030-0000-7400-000-603	2,469
CSEA Professional Growth Fund	01-0000-0-5800-030-9140-7400-000-603	20,000
Other Classified - Extra Duty	01-0000-0-2905-030-9220-7400-000-603	1,400
Classified Variable Benefits	01-0000-0-3xx2-030-9220-7400-000-603	330
Materials & Supplies	01-0000-0-4300-030-9220-8300-000-603	6,500
T.B. Testing/Testing/CPR Training	01-0000-0-5800-030-9220-xxx0-000-603	54,000
Communications	01-0000-0-5910-030-9220-7400-000-603	4,123
Travel & Conference (Negotiations)	01-0000-0-5200-030-9455-7120-000-603	500
Other Services (Negotiations)	01-0000-0-5800-030-9455-7120-000-603	1,300
Materials & Supplies (Employee Recognition)	01-0000-0-43xx-030-9545-7400-000-603	5,300
Catering (Employee Recognition)	01-0000-0-5825-030-9545-7400-000-603	40,000
Materials & Supplies (Recruiting)	01-0000-0-4300-030-9570-7400-000-603	3,735
Other Services (Recruiting)	01-0000-0-5800-030-9570-7400-000-603	5,000
Advertisement (Recruiting)	01-0000-0-5810-030-9570-7400-000-603	5,000
Catering (Recruiting)	01-0000-0-5825-030-9570-7400-000-603	1,305
Classified Support - Overtime	01-0000-0-2401-030-9538-2100-255-603	872
Classified Variable Benefits	01-0000-0-3902-030-9538-2100-255-603	218
Materials & Supplies	01-0000-0-4300-030-9538-2700-255-603	100
Materials & Supplies for Meetings	01-0000-0-4325-030-9538-2700-255-603	300
Other Services	01-0000-0-5800-030-9538-2700-255-603	1,500
Subtotal		\$471,164
LCAP		
Fingerprinting	01-0730-0-5870-030-9220-7400-000-603	\$54,500
Other Services	01-0730-0-58x0-030-0000-7400-000-603	318,000
TOTAL		\$843,664

Total Budget:

\$3,862,450

INDEPENDENT LIVING PROGRAM

RUDY PUENTE
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor, Secondary	0.15	\$15,585	\$4,624
Subtotal FTE, Salaries & Benefits	0.15		\$20,209

Category	Budget Code	2024-25 Budget
Materials and Supplies	01-9372-0-43xx-060-xxxx-xx00-000-798	\$2,000
Mileage	01-9372-0-5230-060-0000-3110-000-798	250
Other Services	01-9372-0-5800-060-xxxx-xx00-000-798	25,337
Direct Support / Indirect Cost @ 4.61%	01-9372-0-7310-060-0000-7210-000-798	2,203
TOTAL		\$29,790

Allocated Revenue: \$49,999

Total Budget:

**\$49,999
(Restricted)**

INFORMATION & EDUCATIONAL TECHNOLOGY SERVICES

ROBERT WILCOX
Interim Chief Technology Officer

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

STAFF	FTE	SALARIES	BENEFITS
Chief Technology Officer	1.00	\$208,699	\$81,277
Manager Applications & Databases	1.00	167,201	78,596
Manager IT User Services	1.00	170,416	75,942
Manager Systems & Network Operations	1.00	160,770	72,589
Coordinator Instructional Technology	2.00	273,454	86,895
IT Data Systems Analyst I	2.00	190,218	94,247
IT Data Systems Analyst II	2.00	222,159	98,471
IT User Support Analyst	1.00	89,004	41,304
IT User Support Technician-Lead	2.00	206,515	92,851
Network Administrator	1.00	124,097	53,913
Network Analyst	1.00	88,598	39,638
Network Analyst-Senior	1.00	113,962	59,467
Cybersecurity Administrator	1.00	119,354	51,661
Technology Services Specialist	1.00	91,977	40,852
Applications and Data Architect	2.00	228,851	115,572
Systems Administrator	2.00	248,908	113,582
Systems and Applications Analyst-Senior	1.00	87,380	42,473
Administrative Secretary-Senior	1.00	78,604	28,320
IT User Support Technician*	16.50	1,131,807	586,196
IT User Support Technician-Senior	5.00	397,916	174,891
Subtotal FTE, Salaries & Benefits	45.50		\$6,428,627

Category	Budget Code	2024-25 Budget
Classified Overtime/Substitutes	01-0000-0-2x0x-180-0000-7700-000-618	\$220,369
Classified Variable Benefits	01-0000-0-3xx2-180-0000-7700-000-618	28,044
Materials & Supplies	01-0000-0-43xx-180-0000-7700-000-618	69,480
Fuel/Oil	01-0000-0-4340-180-0000-7700-000-618	6,000
Inventoried/Computer Supplies \$500-\$4,999	01-0000-0-4410-180-0000-7700-000-618	17,800
Travel & Conference	01-0000-0-52xx-180-0000-7700-000-618	21,940
Mileage	01-0000-0-5230-180-0000-7700-000-618	5,000
Dues & Memberships	01-0000-0-5300-180-0000-7700-000-618	6,100
Rentals/Leases/Repairs	01-0000-0-5600-180-0000-7700-000-618	54,000
Transportation Direct Charges/Repairs	01-0000-0-5743-180-0000-7700-000-618	6,000
Other Services	01-0000-0-5800-180-0000-7700-000-618	284,939
Catering	01-0000-0-5825-180-0000-7700-000-618	2,500
Licensing Software	01-0000-0-5882-180-0000-7700-000-618	1,371,890
Cellular Services/Wireless Services	01-0000-0-5935-180-0000-7700-000-618	17,060
Ed Tech		
Materials & Supplies	01-0000-0-4xx0-180-1345-xx00-000-618	6,000
Travel & Conference/Mileage	01-0000-0-5200-180-1345-2100-000-618	3,500
Other Services	01-0000-0-5800-180-1345-2100-000-618	1,500
Licensing Software	01-0000-0-5882-180-1345-1000-000-618	93,746
Chromebooks		
Computer Supplies	01-0000-0-4310-180-xxx0-xx00-180-618	115,000
IT E-Rate		
Equipment	01-0000-0-6400-180-9171-8500-000-618	150,000
Subtotal		\$2,480,868
Interfund Credits	01-0000-0-5752-000-0000-7700-000-618	(\$75,000)
Subtotal		\$2,405,868
LCAP Licensing Software	01-0730-0-5882-180-0000-7700-000-618	\$55,195
TOTAL		\$2,461,063

*includes Supplemental/Concentration funding

Total Budget: \$8,889,690

INSTRUCTIONAL MATERIALS FUNDS

KIRSTI SCHROEDER
Director

The Instructional Materials Funds are used to purchase materials designed for use by pupils and their teachers as a learning resource and help pupils to acquire knowledge, skills and strategies or to develop cognitive processes. Instructional materials include, printed or non-printed materials, as well as textbooks, technology-based materials, other educational materials and tests.

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

Category	Budget Code	2024-25 Budget
Classified Variable Salaries	01-0037-0-2401-240-0000-2100-000-504	\$20,000
Classified Variable Benefits	01-0037-0-3xx2-240-0000-2100-000-504	1,850
Textbooks	01-0037-0-4100-080-1110-1000-000-504	1,577,091
Core Curriculum Software	01-0037-0-4118-080-1110-1000-000-504	160,000
Books Other Than Textbooks	01-0037-0-4200-080-1110-1000-000-504	23,000
Materials & Supplies	01-0037-0-4300-080-1110-1000-000-504	125,000
Inventoried Supplies \$500-\$4,999	01-0037-0-4400-080-1110-1000-000-504	12,000
Interprogram Charges/Printing	01-0037-0-5725-080-1110-1000-000-504	35,000
Other Services	01-0037-0-5800-080-1110-1000-000-504	11,350
Licensing Software	01-0037-0-5882-080-1110-1000-xxx-504	10,000
TOTAL		\$1,975,291

Contribution Revenue: \$1,975,291

Total Budget: \$1,975,291
(Locally Restricted)

INSURANCE PREMIUMS

Insurance premiums are for Districtwide insurance covering students, property and liability safeguards.

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

Category	Budget Code	2024-25 Budget
Schools Insurance Authority - Property	01-0000-0-5420-000-9320-7200-000-653	\$1,927,105
Schools Insurance Authority - Liability	01-0000-0-5420-000-9320-7200-000-653	2,210,773
Schools Insurance Authority -Cyber	01-0000-0-5420-000-9320-7200-000-653	95,751
Police Excess Liability Fund	01-0000-0-5420-000-9320-7200-000-653	143,032
Worker's Compensation-Deficit Reduction Plan	01-0000-0-5800-000-9320-7200-000-653	10,000
Claims Reserve - Deductibles	01-0000-0-5800-000-0000-7200-000-653	100,000
Other Services/Grievances	01-0000-0-5800-000-0000-7200-813-653	100,000
Other Services/Legal Settlements	01-0000-0-5800-000-0000-7200-814-653	100,000
Subtotal		\$4,686,661
Interprogram Credits/Vehicle Liability Insurance	01-0000-0-5420-xxx-9320-7200-000-653	(\$518,171)
TOTAL		\$4,168,490

Total Budget: \$4,168,490

K-12 STRONG WORKFORCE PROGRAM

CAROL YOUNG
Director

The K12 Strong Workforce Program (K12 SWP) is an ongoing statewide funding opportunity. It is designed to support K–12 local education agencies (LEAs) in creating, improving, and expanding Career Technical Education (CTE) courses, course sequences, programs of study, and pathways for students transitioning from secondary education to postsecondary education to living-wage employment. The K12 SWP initiative intentionally supports cross-system partnerships between K–12 and community colleges, or intersegmental partnerships, to develop an education and workforce development student pipeline through strengthened K–14 CTE course sequences, programs, and pathways. K12 SWP emphasizes vertical curricular alignment Business Management and Child Development programs of study between LEAs and community colleges. The collaboration between secondary and postsecondary education serves to intentionally bridge two education systems that, as partners, can build capacity to provide high-quality CTE programs with coherent programming; integrated curriculum and instruction informed by regional economic needs; and the associated, longitudinal student data. These partnerships, along with involvement from industry businesses and organizations, support students' successful transition from secondary education to postsecondary education to living-wage employment.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teacher - CTE Programs	1.00	\$107,967	\$32,785
Subtotal FTE, Salaries & Benefits	1.00		\$140,752

Category	Budget Code	2024-25 Budget
Certificated Salaries - Extra Duty	01-6388-4-1103-9xx-3800-1000-000-787	\$3,200
Certificated Salaries - Set Aside	01-6388-4-1106-9xx-3800-1000-000-7x7	92,712
Variable Benefits	01-6388-4-3901-9xx-3800-1000-000-7x7	41,890
Materials and Supplies	01-6388-4-4xx0-9xx-3800-1000-000-7x7	29,500
Other Services	01-6388-4-5xx2-9xx-3800-1000-000-7x7	20,000
Direct Support/Indirect Cost @ 4.00%	01-6388-4-7310-9xx-3800-7210-000-7x7	13,122
TOTAL		\$200,424

Unearned Revenue: \$341,176

**Total Budget: \$341,176
(Restricted)**

\$341,176 of the above budget is also reflected in the school site budgets.

LCFF-CONCENTRATION: EL FOCUS

JISEL VILLEGAS, Ph.D.
Director

These funds are designed to provide primary language support to non-English and limited English proficient students. Funds are also used for supplemental instructional materials, workshops, training, and curriculum development that directly relates to the needs of LEP students and to provide training to parents of EL students and paraprofessionals. These monies are also used to provide structural support for effective program monitoring, professional development and student access to courses, experiences and programs beyond intervention.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director English Language Services	0.66	\$120,670	\$31,879
Coordinator English Learners	2.00	285,860	90,458
Academic Intervention Specialist Bilingual-Sen	17.10	1,127,374	578,384
Administrative Secretary	1.00	72,655	35,430
Administrative Clerk Bilingual Senior	1.00	53,580	30,329
Administrative Clerk Senior	1.00	58,032	30,176
Paraeducator II-Bilingual	6.75	311,369	195,010
Program Development Specialist	0.50	45,807	23,871
Program Specialist - EL	0.10	13,161	3,826
Student Learning Coach	0.40	41,256	12,240
TOSA - EL	0.10	9,575	2,901
TOSA PK-6; ELD	0.10	12,807	4,641
Family and Community Liaison	1.50	81,661	34,488
Translator Interpreter	6.31	344,631	193,681
Subtotal FTE, Salaries & Benefits	38.52		\$3,845,752

Category	Budget Code	2024-25 Budget
Certificated Salaries - Extra Duty	01-0710-0-1103-100-1xxx-1000-xxx-505	\$69,875
Certificated Salaries - Substitute	01-0710-0-1104-100-1110-1000-000-505	2,000
Other Certificated Salaries	01-0710-0-190x-100-xxxx-3160-466-505	46,000
Other Classified Salaries	01-0710-0-2401-100-0000-2100-000-505	12,000
Classified Salaries - Extra Duty	01-0710-0-2405-100-0000-2100-000-505	30,000
Classified Salaries - Substitute	01-0710-0-2104-100-1110-1000-000-505	8,000
Other Classified Salaries	01-0710-0-2905-100-0000-3160-466-505	4,000
Variable Benefits	01-0710-0-3xxx-100-xxxx-xxxx-xxx-505	45,543
Books Other Than Textbooks	01-0710-0-4200-100-xxxx-xx00-000-505	1,000
Materials & Supplies	01-0710-0-4300-100-xxx0-xxxx-xxx-505	49,820
Computer Software & Supplies	01-0710-0-4310-100-xxx0-xx00-xxx-505	10,200
Materials & Supplies - Meetings	01-0710-0-4325-100-xxxx-xxxx-xxx-505	23,541
Computers Supplies \$500-\$4,999	01-0710-0-4410-100-0000-2100-000-505	1,650
Travel & Conference	01-0710-0-5200-100-xxxx-xxxx-xxx-505	40,150
Mileage	01-0710-0-5230-100-xxxx-xxxx-xxx-505	7,500
Rentals/Leases/Repairs	01-0710-0-5600-100-1110-1000-450-505	2,000
Interprogram Charges/Postages	01-0710-0-5715-100-0000-xxxx-xxx-505	10,800
Interprogram Charges	01-0710-0-5725-100-xxx0-xxxx-xxx-505	16,000
Other Services	01-0710-0-5800-100-xxx0-xxxx-xx0-505	651,800
Licensing Software	01-0710-0-5882-100-0000-2100-000-505	2,500
Direct Support/Indirect Cost @ 4.61%	01-0710-0-7310-100-0000-7210-000-505	224,974
TOTAL		\$1,259,353

Contribution Revenue: \$5,105,105

Total Budget: \$5,105,105
(Locally Restricted)

\$2,212,133 of the above budget is also reflected in the school site budgets.

LCFF-SUPPLEMENTAL/CONCENTRATION

DISTRICT

The 2013 Budget Act established the Local Control Funding Formula (LCFF). The LCFF consists of base, supplemental and concentration funds. The supplemental and concentration funds are based on the unduplicated number of English Learners (EL), students eligible to receive a free or reduced-price meal (FRPM), and foster youth students, also known as targeted students. Funds are to be used to increase and improve services for the unduplicated pupils with the opportunity of districtwide services.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director Early Childhood Education and Teacher Support	0.50	\$88,644	\$23,541
Director Instructional Implementation	1.00	193,471	70,410
Coordinator Behavior Intervention	2.00	272,428	114,465
Coordinator Parent & Community Involvement	1.00	142,580	40,358
Coordinator New Teacher Support & Contractor Services	0.50	74,506	25,763
ELA Lesson Design	2.00	241,516	58,090
Administrative Secretary	0.50	33,437	16,676
Behavior and Academic Intervention Assistant	3.25	150,863	100,083
Behavior Analyst	5.00	573,725	252,324
Subtotal FTE, Salaries & Benefits	15.75		\$2,472,880

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-0730-0-1x0x-xxx-xxxx-xxx0-xxx-5xx	\$22,245,312
Classified Salaries	01-0730-0-2x0x-xxx-xxxx-xxxx-xxx-5xx	113,587
Variable Benefits	01-0730-0-3xxx-xxx-xxxx-xxxx-xxx-5xx	7,366,587
Materials & Supplies	01-0730-0-4xxx-xxx-xxxx-xxxx-xxx-5xx	463,122
Subagreements for Services	01-0730-0-5100-xxx-xxxx-xxx0-xxx-5xx	349,315
Travel & Conference	01-0730-0-52xx-xxx-xxxx-xxxx-xxx-5xx	42,669
Mileage	01-0730-0-5230-xxx-xxxx-xxxx-xxx-5xx	12,300
Interprogram Charges	01-0730-0-57xx-xxx-xxxx-xxxx-xxx-5xx	2,788,462
Field Trips	01-0730-0-5865-xxx-1xxx-xx00-xxx-507	81,000
Licensing Software	01-0730-0-5882-xxx-xxxx-xxx0-xxx-5xx	218,554
Other Services	01-0730-0-5xxx-xxx-xxxx-xxxx-xxx-5xx	711,020
Direct Support/Indirect Cost @ 4.61%	01-0730-0-7310-000-0000-7210-000-507	2,799,193
Other Authorized Interfund Transfers Out	01-0730-0-7619-160-0000-9300-391-507	10,000,000
<i>Concentration Add-On</i>		
<i>Certificated Salaries</i>	<i>01-0745-0-1x0x-x00-xxxx-xxx0-xxx-xxx</i>	<i>\$65,749</i>
<i>Classified Salaries</i>	<i>01-0745-0-2x0x-xx0-xxx0-xxx0-000-xxx</i>	<i>40,000</i>
<i>Variable Benefits</i>	<i>01-0745-0-3xxx-xx0-xxxx-xxx0-xxx-xxx</i>	<i>12,159</i>
<i>Direct Support/Indirect Cost @ 4.61%</i>	<i>01-0745-0-7310-000-0000-7210-000-512</i>	<i>673,889</i>
TOTAL		\$47,982,918

Contribution:	\$72,225,232	RC 0730	Total Budget:	\$50,455,798
Contribution:	\$15,291,867	RC 0745		(Locally Restricted)
Total Contribution:	\$87,517,099			

\$22,561,231 of the above RC0730 contribution is allocated on various other budget pages.
 \$14,500,070 of the above RC0745 contribution is allocated on various other budget pages.

**LCFF-
SUPPLEMENTAL/CONCENTRATION:
ATHLETICS**

MICAH SIMMONS, Ed.D.
Deputy Principal

LCFF-Supplemental Concentration Athletics supports High School athletic programs by providing the necessary equipment for all student athletes in Twin Rivers to train and participate in California Interscholastic Federation (CIF) athletic competitions. In addition, we provide our student athletes with uniforms that represent a high quality program.

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

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-0730-0-1104-9x0-1240-4200-085-517	\$3,275
Classified Salaries	01-0730-0-2205-085-0000-8x00-085-517	1,426
Variable Benefits	01-0730-0-3xxx-xxx-xxx0-xx00-085-517	999
Materials & Supplies	01-0730-0-4300-xxx-124x-4200-085-517	140,848
Dues/Memberships	01-0730-0-5300-9x0-1240-4200-085-517	42,922
Rentals/Leases/Repairs	01-0730-0-5600-085-1240-4200-085-517	900
Transportation	01-0730-0-5742-085-1240-4200-085-517	20,000
Food Services-Interfund	01-0730-0-5753-085-1240-4200-085-517	2,000
Other Services	01-0730-0-5800-xxx-124x-4200-085-517	70,695
Field Trips	01-0730-0-5865-085-1240-4200-085-517	68,000
Licensing Software	01-0730-0-5882-085-1240-4200-085-517	16,373
TOTAL		\$367,438

Total Budget: \$367,438
(Locally Restricted)

\$124,302 of the above budget is also reflected in the school site budgets.

LCFF-SUPPLEMENTAL/CONCENTRATION: CAREER TECHNICAL EDUCATION (CTE)

CAROL YOUNG
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teacher-CTE Programs	3.20	\$255,255	\$94,890
Program Development Specialist	0.60	62,847	23,347
Subtotal FTE, Salaries & Benefits	3.80		\$436,339

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-0730-0-1x0x-xxx-3800-1000-xxx-764	\$110,940
Variable Benefits	01-0730-0-3xx1-xxx-3800-1000-xxx-764	24,569
Materials & Supplies	01-0730-0-4xxx-xxx-3800-1000-xxx-764	436,315
Travel & Conference	01-0730-0-5200-xxx-xxxx-xxx0-xxx-764	43,619
Mileage	01-0730-0-5230-200-xx00-xxx0-000-764	800
Dues & Memberships	01-0730-0-5300-910-3800-1000-733-764	5,000
Other Services	01-0730-0-5xxx-xxx-3800-xx00-xxx-764	149,580
Equipment	01-0730-0-6400-200-3800-1000-000-764	74,348
TOTAL		\$845,171

Total Budget:

\$1,281,510
(Locally Restricted)

\$586,181 of the above budget is also reflected in the school site budgets.

**LCFF-
SUPPLEMENTAL/CONCENTRATION:
CHARTER**

SCHOOL SITES - CHARTERS

These funds provide support to students most at risk of failing to meet standards. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count) to promote equitable educational outcomes.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teachers	9.80	\$842,421	\$300,997
Teacher - CTE	0.60	44,490	15,322
Student Support Teacher	2.00	244,814	80,887
Athletic Director	0.20	15,349	5,222
Academic Intervention Specialist Bilingual-Se	0.75	39,607	17,039
Paraeducator I	1.00	37,067	16,142
Administrative Clerk School Site	0.63	28,425	11,246
Yard and Duty Assistant	1.00	32,522	13,884
Subtotal FTE, Salaries & Benefits	15.98		\$1,745,434

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-0741-0-1x0x-9xx-xxxx-xxx0-xxx-516	\$2,105,433
Classified Salaries	01-0741-0-2x0x-9xx-xxx0-xx00-000-516	36,085
Certificated/Classified Variable Benefits	01-0741-0-3xxx-9xx-xxxx-xxx0-xxx-516	910,846
Textbooks & Curriculum Software	01-0741-0-4100-9xx-1755-1000-000-516	8,000
Books, Materials & Supplies	01-0741-0-4x00-9xx-xxxx-xxxx-000-516	773,564
Computer Supplies & Equipment	01-0741-0-4x10-9xx-xxxx-xxxx-000-516	27,500
Materials & Supplies - Meetings	01-0741-0-4325-9xx-xxxx-xx00-000-516	4,000
Inventoried Supplies \$500-\$4,999	01-0741-0-4400-9xx-xxx0-xxx0-000-516	34,000
Travel & Conference / Mileage	01-0741-0-5200-9xx-1x95-1000-000-516	26,000
Rentals/Leases/Repairs	01-0741-0-5600-9xx-xxx0-xx00-000-516	8,000
Interprogram Charges	01-0741-0-57xx-9xx-xxx0-xx00-000-516	346,094
Other Services	01-0741-0-58xx-9xx-1xxx-1000-000-516	273,251
Field Trips	01-0741-0-5865-9xx-1110-1000-000-516	258,276
Licensing Software	01-0741-0-5882-9xx-1110-1000-000-516	20,000
Building & Improvement of Bldg.	01-0741-0-6200-9xx-0000-8500-000-516	60,000
Equipment	01-0741-0-6400-9xx-0000-8500-000-516	199,651
Direct Support/Indirect Cost @ 4.61%	01-0741-0-7310-9xx-0000-7210-000-516	299,072
TOTAL		\$5,389,772

Contribution Revenue: \$7,135,206

Total Budget:

**\$7,135,206
(Locally Restricted)**

\$7,135,206 of the above budget is also reflected in the school site budgets.

**LCFF-SUPPLEMENTAL/CONCENTRATION:
MULTI-TIERED SYSTEM OF SUPPORTS AND
POSITIVE BEHAVIORAL INTERVENTIONS
AND SUPPORTS (MTSS/PBIS)**

CHRISTINE MUTHUSAMY-FLOK
Coordinator

The MTSS and PBIS funds support the implementation of a robust, tiered-intervention system for students in English language arts, math, social-emotional, and behavioral programming. Funds are used in these areas for curriculum support, professional development by specialists for leaders and teachers, training for specialists, and for system-building and monitoring of data and teams for each of the pre-K-adult-education sites in Twin Rivers. The supports that are provided range from individualized student intervention systems, grade-level intervention systems, schoolwide intervention systems and to districtwide intervention systems, all of which integrate the voice and collaboration of cross-department initiatives and all stakeholders.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator MTSS & Intervention	0.50	\$71,290	\$19,691
Administrative Clerk Senior	0.50	32,558	20,959
PBIS Specialist	3.00	338,870	109,870
Subtotal FTE, Salaries & Benefits	4.00		\$593,238

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-0730-0-110x-088-1xx5-1000-000-51x	\$3,400
Variable Benefits	01-0730-0-3xxx-088-1xx5-1000-000-51x	754
Materials & Supplies	01-0730-0-4xxx-088-xxxx-xx00-000-51x	42,435
Travel & Conference	01-0730-0-5200-088-xxxx-xxx0-000-51x	13,000
Mileage	01-0730-0-5230-088-xxxx-xx00-000-51x	1,700
Printing	01-0730-0-5725-088-xxxx-xx00-000-51x	20,000
Other Services	01-0730-0-5800-088-1xx5-1000-000-51x	16,360
Licensing Software	01-0730-0-5882-088-1515-1000-000-511	4,900
Cellular Telephones	01-0730-0-5930-088-xxxx-xx00-000-511	2,100
TOTAL		\$104,649

Total Budget:

\$697,887
(Locally Restricted)

LCFF-SUPPLEMENTAL/CONCENTRATION: NEW TEACHER INDUCTION (NTI)

KJ RHOADS
Director

The New Teacher Support program engages preliminary credentialed teachers and teaching interns in a job-embedded formative assessment system of support and professional growth, in order that they are able to fulfill the requirements for the California Clear Multiple Subjects, Single Subjects, and Education Specialist credentials, or university intern program. In Twin Rivers Unified School District, various levels of support are provided to Mentors and Participating Teachers in the form of focused training, as well as opportunities for collaboration, classroom observations, and reflection sessions. For the 2024-25 school year, the District is continuing its partnership with the Sacramento County Office of Education, at a district cost.

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

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-0730-0-1x0x-085-xxxx-xxx0-000-518	\$293,500
Certificated Variable - Benefits	01-0730-0-3xx1-085-xxxx-xxx0-000-518	65,008
Books Other Than Textbooks	01-0730-0-4200-085-1110-1000-000-518	151
Materials & Supplies	01-0730-0-4300-085-xxx0-xx00-000-518	2,600
Materials & Supplies - Meetings	01-0730-0-4325-085-1110-1000-000-518	10,000
Interprogram Charges/Printing	01-0730-0-5725-085-1110-1000-000-518	5,000
TOTAL		\$376,259

**Total Budget: \$376,259
(Locally Restricted)**

**LCFF-
SUPPLEMENTAL/CONCENTRATION:
SPECIAL EDUCATION**

JASON STRICKER
Executive Director

The Special Education administration provides the coordination and supervision of all special education programs in the District. The LCFF-Supplemental/Concentration funds for Special Education are used to find and provide free, appropriate education for every student in need of special education services in the District.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator Special Education	1.00	\$143,280	\$39,543
Vice Principal - Elementary	1.00	137,138	38,181
Psychologist	0.40	43,710	13,296
TOSA PK-6; Special Education	3.00	320,164	99,201
Subtotal FTE, Salaries & Benefits	5.40		\$834,513

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0730-0-43x0-300-5xxx-x110-000-202	\$5,500
Mileage	01-0730-0-5230-300-5xxx-x1x0-000-202	2,754
Licensing Software	01-0730-0-5882-300-5760-1110-000-202	13,400
TOTAL		\$21,654

Total Budget: \$856,167
(Locally Restricted)

\$260,237 of the above budget is also reflected in the school site budgets.

**LCFF-
SUPPLEMENTAL/CONCENTRATION:
STUDENT ENGAGEMENT**

MEGAN SIMMONS
Executive Director

The Twin Rivers Unified School District Student Engagement funds are responsible for increasing academic and enrichment opportunities at all Twin Rivers Unified School District sites. The funds directly support schools and help to engage parents and community partners.

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

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-0730-0-1xxx-110-xxxx-xx0-xxx-510	\$546,045
Classified Salaries	01-0730-0-2x0x-110-xxxx-xx00-xxx-510	117,500
Variable Benefits	01-0730-0-3xxx-110-xxxx-xxx0-xxx-510	161,932
Materials & Supplies	01-0730-0-4xxx-xxx-xxxx-xxx0-396-510	115,382
Travel & Conference	01-0730-0-52xx-xx0-xxxx-xx00-396-510	42,500
Mileage	01-0730-0-5230-110-xxxx-xx00-396-510	1,150
Dues/Memberships	01-0730-0-5300-110-1145-4100-396-510	1,500
Rentals/Leases/Repairs	01-0730-0-5600-110-xxx0-1000-396-510	3,115
Printing	01-0730-0-5725-110-1600-1000-396-510	100
Field Trips	01-0730-0-5xxx-110-1xxx-xx00-396-510	757,856
Other Services	01-0730-0-5800-xx0-xxxx-xxx0-396-510	127,918
Catering	01-0730-0-5825-110-1354-1000-396-510	700
Licensing Software	01-0730-0-5882-110-1145-4100-396-510	19,000
Cellular Telephones/Pagers	01-0730-0-5930-110-1145-4100-396-510	3,360
TOTAL		\$1,898,058

**Total Budget: \$1,898,058
(Locally Restricted)**

\$ 22,060 of the above budget is also reflected in the school site budgets.

**LCFF-
SUPPLEMENTAL/CONCENTRATION:
VISUAL AND PERFORMING ARTS (VAPA)**

DANISE EGAN
Director

VAPA supports the implementation of Transitional Kindergarten-Grade 12 culturally responsive, sequential standards-based instruction in all areas of the Visual and Performing Arts. As part of a high-quality, well-rounded education for students, Arts and Arts Integration provide an integral part of the critical pedagogy as students actively construct knowledge. Involvement in the arts is associated with gains in math, reading, cognitive ability, critical thinking, and verbal skill. Arts learning can also improve motivation, concentration, confidence, and teamwork, with a positive impact on learners' overall social and emotional health. Included in the Strategic Arts Plan are instructional programs delivered via integration and arts discipline-specific models before, during, and after school, district-wide. Funds are used for staffing credentialed elementary art and music teachers for all TK-6 sites. In order to increase engagement and close opportunity gaps, funds are used to provide grade-level arts experiences and events for students in grades 3-12. These arts experiences are facilitated through ongoing partnerships with community arts organizations and creatives throughout the region. Funds support professional development for arts and non-arts teachers, and district leaders in the arts standards, arts integration, and best practices for arts education, in addition to sending teams to content-based conferences both in and out of state, as per board approval and teacher requests. Program funds will also be used to continue and advance partnerships including the Kennedy Center's *Any Given Child Program*, *Partners In Education*, and *Artist-in-Resident* development and residencies, Carnegie Hall *Link Up* program, Sacramento Philharmonic & Opera, Sacramento State Theater, The CA Arts Project, and other leaders in arts education.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director Arts & Career Education	1.00	\$180,834	\$54,879
Teacher-Music	1.20	89,499	33,826
Teacher-Arts	0.20	13,444	5,081
TOSA Arts Integration	2.00	212,676	65,256
Program Development Specialist	1.00	89,814	41,595
Administrative Secretary	1.00	72,683	27,392
Subtotal FTE, Salaries & Benefits	6.40		\$886,979

Category	Budget Code	2024-25 Budget
Certificated Salaries - Extra Duty	01-0730-0-1103-135-1xxx-1000-xxx-476	\$49,017
Certificated Salaries - Substitute	01-0730-0-1104-135-xxxx-xxx0-xxx-476	25,400
Classified Salaries - Extra Duty/OT	01-0730-0-2x01-135-0000-xxx0-xxx-476	5,837
Variable Benefits	01-0730-0-3xxx-135-xxxx-xxx0-xxx-476	15,801
Books Other Than Textbooks	01-0730-0-4200-135-9538-2100-429-476	1,000
Materials & Supplies	01-0730-0-4300-135-xxxx-xx00-xxx-476	59,741
Materials & Supplies for Meetings	01-0730-0-4325-135-xxxx-xxxx-xxx-476	14,900
Inventoried Supplies	01-0730-0-4400-135-1795-1000-429-476	2,000
Computer Supplies	01-0730-0-4410-135-xxxx-xx00-429-476	5,021
Travel and Conference	01-0730-0-52xx-135-xxxx-xx00-429-476	20,650
Mileage	01-0730-0-5230-135-xxxx-xx00-xxx-476	9,500
Dues & Memberships	01-0730-0-5300-135-1795-1000-429-476	250
Rentals/Leases/Repairs	01-0730-0-5600-135-xxxx-xxxx-xxx-476	70,955
Printing	01-0730-0-5725-135-1520-1000-429-476	200
Transportation	01-0730-0-5742-135-xxxx-1000-xxx-476	121,305
Other Services	01-0730-0-58xx-135-xxxx-xxxx-xxx-476	318,603
Field Trips	01-0730-0-5865-135-xxxx-xxxx-4xx-476	111,000
Licensing Software	01-0730-0-5882-135-xxxx-xx00-429-476	12,250
Cellular Telephones/Pagers	01-0730-0-5930-135-0000-2100-429-476	420
TOTAL		\$843,850

Total Budget: \$1,730,829
(Locally Restricted)

LCFF - CONCENTRATION ADD-ON (CHARTER)

SCHOOL SITES - CHARTERS

Effective 2021/2022 per EC Section 42238.02, the concentration calculation (within the LCFF) is increased from 50% to 65%; the 15% increase is known as the "additional concentration grant add-on". The additional concentration grant add-on is to be used to increase the number of staffing providing direct services in high needs schools (unduplicated pupil percentage (UPP) 55% and greater) compared to other schools.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Vice Principal-Middle School	0.50	\$73,642	\$20,663
Vice Principal-Elementary	1.00	148,109	41,583
Guidance and Learning Specialist	0.50	71,312	21,334
Activity Director	1.00	118,766	44,827
Counselor-Secondary	1.00	125,313	34,347
Counselor-School K-8	0.40	51,634	18,653
Counselor-Elementary	2.00	187,391	51,400
Campus Safety Specialist	1.75	78,753	38,076
Custodian	1.00	48,952	26,914
Paraeducator I	0.75	27,624	11,391
Yard and Duty Assistant	1.75	57,337	20,993
Subtotal FTE, Salaries & Benefits	11.65		\$1,319,014

Category	Budget Code	2024-25 Budget
Other Classified - Extra Duty/Substitutes	01-0746-0-2x04-9xx-xxx0-xx00-000-513	\$1,861
Classified Variable Benefits	01-0746-0-3xxx-9xx-xxx0-xx00-000-513	689
Other Services / To Be Allocated	01-0746-0-5899-9xx-0000-xxx0-000-513	8,749
TOTAL		\$11,299

Contribution Revenue: \$1,330,313

Total Budget:

**\$1,330,313
(Locally Restricted)**

\$1,330,313 of the above budget is also reflected in the school site budgets.

LCFF-SUPPLEMENTAL: SCHOOL SITES

SCHOOL SITES

These funds provide support to students most at risk of failing to meet standards. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count) to promote equitable educational outcomes.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Support Teacher	0.05	\$6,111	\$1,879
Academic Intervention Specialist-Senior	1.33	89,846	37,226
Academic Intervention Specialist Bilingual-Sr.	0.50	26,405	14,150
Campus Safety Specialist	1.22	52,791	32,227
Library Materials Technician	0.25	14,255	7,891
Paraeducator I	1.13	41,004	20,381
Yard and Duty Assistant	9.20	298,043	88,836
Subtotal FTE, Salaries & Benefits	13.68		\$731,045

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-0740-0-1x0x-xxx-xxxx-xx00-000-506	\$129,130
Classified Salaries	01-0740-0-2x0x-xxx-xxxx-xxxx-000-506	103,102
Certificated/Classified Variable Benefits	01-0740-0-3xxx-xxx-xxxx-xxxx-000-506	65,532
Textbooks & Curriculum Software	01-0740-0-41xx-xxx-1xxx-1000-000-506	65,734
Books, Materials & Supplies	01-0740-0-4xxx-xxx-xxxx-xxxx-000-506	830,912
Computer Supplies & Equipment	01-0740-0-4x10-xxx-xxxx-xx00-000-506	101,620
Inventoried Supplies \$500-\$4,999	01-0740-0-4400-xxx-xxx0-xx00-000-506	27,500
Travel & Conference / Mileage	01-0740-0-52xx-xxx-xxxx-xxxx-000-506	36,919
Rentals/Leases/Repairs	01-0740-0-5600-xxx-1110-1000-000-506	32,726
Interprogram Charges	01-0740-0-57xx-xxx-xxxx-xxxx-000-506	156,124
Other Services	01-0740-0-5xxx-xxx-xxxx-xxx0-000-506	183,203
Field Trips	01-0740-0-5865-xxx-xxxx-xxx0-000-506	168,402
Licensing Software	01-0740-0-5882-xxx-xxx0-xx00-000-506	85,700
Equipment	01-0740-0-6400-669-0000-8500-000-506	10,000
TOTAL		\$1,996,604

Contribution Revenue: \$2,727,649

Total Budget:

**\$2,727,649
(Locally Restricted)**

\$2,727,649 of the above budget is also reflected in the school site budgets.

LEARNING COMMUNITIES FOR SCHOOL SUCCESS PROGRAM

RUDY PUENTE
Director

The Learning Communities for School Success Program is a state grant established for the purpose of implementing the K-12 education portion of the Safe Neighborhoods and Schools Act. The goals of the grant are to support evidence-based, non-punitive programs and practices to keep the state's most vulnerable pupils in school. Twin Rivers Unified School District will use these funds to create a collaborative consortium to align and enhance existing programs (restorative practices, evidence based programs, community programs) that are currently being implemented district wide while prioritizing access for our students with disabilities, African Americans and socioeconomically disadvantaged subgroups.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator Child Welfare	0.81	\$114,364	\$32,046
Program Specialist	0.50	64,400	18,167
Subtotal FTE, Salaries & Benefits	1.31		\$228,977

Category	Budget Code	2023-24 Budget
Travel & Conferences	01-7085-0-5200-060-1695-1000-000-778	\$5,000
Other Services	01-7085-0-5x00-060-xxx0-xx00-000-778	177,586
Direct Support/Indirect Cost @ 4.61%	01-7085-0-7310-060-0000-7210-000-778	13,091
TOTAL		\$195,677

Estimated Carryover: \$888,459
Estimated Restricted Ending Fund Balance: \$463,805

Total Budget: \$424,654
(Restricted)

LEARNING RECOVERY EMERGENCY BLOCK GRANT

TRAVIS BURKE
Director

The Learning Recovery Emergency Block Grant provides one-time funds to county offices of education (COEs), school districts, and charter schools for learning recovery initiatives through the 2027–28 school year that support academic learning recovery and staff and pupil social and emotional well-being. This block grant was established in response to the emergency caused by the COVID-19 pandemic to assist schools serving pupils in the long-term recovery from the pandemic, including addressing pupil learning, mental health, and overall well-being.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director Equity, Diversity & Inclusion	1.00	\$177,288	\$54,097
Counselor-Secondary	1.00	95,804	32,298
Content Area Instructional Coach	11.90	1,391,771	452,430
RSP	4.00	421,208	135,071
Nurse	2.65	269,083	81,790
Administrative Secretary	1.00	63,689	32,209
Administrative Clerk School Site-Senior	1.00	50,459	29,207
Subtotal FTE, Salaries & Benefits	22.55		\$3,286,404

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-7435-0-110x-0x0-1xxx-1000-xxx-401	\$949,336
Variable Benefits	01-7435-0-3xx1-0x0-1xxx-1000-xxx-401	175,664
Materials and Supplies	01-7435-0-4300-x80-1110-1000-000-401	526,300
Subagreements for Services	01-7435-0-5100-0x0-1xxx-1000-000-401	4,931,750
Other Services	01-7435-0-5800-0x0-1xxx-1000-000-401	125,000
Cellular Services	01-7435-0-5935-180-1110-1000-000-401	429,865
Direct Support/Indirect Cost @ 4.61%	01-7435-0-7310-020-0000-7210-000-401	253,207
TOTAL		\$7,391,122

Estimated Carryover: \$27,554,294

Total Budget:

\$10,677,526

Estimated Restricted Ending Fund Balance: \$16,876,768

(Restricted)

\$ 310,597 of the above budget is also reflected in the school site budgets.

LITERACY COACHES AND READING SPECIALISTS GRANT PROGRAM

CHRISTINE MUTHUSAMY-FLOK
Coordinator

The Literacy Coaches and Reading Specialists Grant Program awards eligible school sites funds to develop school literacy programs, employ and train literacy coaches and reading and literacy specialists, and develop and implement interventions for students in need of targeted literacy support. Twin Rivers Unified School District had four school sites identified for the first round of funding: Fairbanks Elementary, Hagginwood Elementary, Oakdale Elementary and Woodridge Elementary. Five additional school sites have been identified for the most recent round of funding: Castori Elementary, Madison Elementary, Northwood Elementary, Woodlake Elementary and Keema School for Independent Study.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Support Teacher	6.00	\$719,493	\$239,495
Subtotal FTE, Salaries & Benefits	6.00		\$958,988

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-6211-5-1106-xxx-1716-1000-000-270	\$317,724
Variable Benefits	01-6211-5-3901-xxx-1716-1000-000-270	142,228
Direct Support / Indirect Cost @ 4.61%	01-6211-x-7310-xxx-0000-7210-000-270	65,413
TOTAL		\$525,365

Estimated Carryover: \$3,711,475

Total Budget:

\$1,484,353

Estimated Restricted Ending Fund Balance: \$2,227,122

(Restricted)

\$1,484,353 of the above budget is also reflected in the school site budgets.

LOTTERY

KATE INGERSOLL
Executive Director

KIRSTI SCHROEDER
Director

The California Lottery was created to generate supplemental funding for our public schools in 1984. For every dollar spent on Lottery products, at least 34 cents is returned to the schools. Two types of Lottery funding are received. One is unrestricted to be used for the education of students and the other is restricted to be used for instructional materials. The restricted Lottery funds are managed by the Professional Development/Curriculum and Instruction Department. The most recent report on Lottery Expenditures for K-12 Education prepared by the California Department of Education reports that in 2021-22 an average of 49.80% of Lottery funds are spent on Salaries and Benefits, 30.05% on restricted instructional materials, while the remainder is spent in other instructional areas. The Lottery provides approximately 1.2% of the District's revenue.

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

Category	Budget Code	2024-25 Budget
Textbooks (Restricted)	01-6300-0-4100-080-1110-1000-000-442	\$1,671,552
Certificated Salaries	01-1100-0-1106-333-1110-1000-000-444	3,086,190
Variable Benefits	01-1100-0-3xx1-333-1110-1000-000-444	1,023,042
TOTAL		\$5,780,784

Estimated Carryover: \$15,081,032

Total Budget:

\$5,780,784

Allocated Revenue: \$5,780,784

(Restricted)

Estimated Restricted Ending Fund Balance: \$15,081,032

MAIL SERVICES

FRANCINE BRISSEY
Director

Mail Services is responsible for receiving, sorting and delivery of all District mail in a responsive and timely manner. U.S. and Inter-District mail service, postage meter and bulk rate postage is a service provided by the Mail Services Department. The mail delivery is made daily by the warehouse staff to each site during the regular school calendar. The mailroom follows a modified schedule when schools are not in session, or during holidays.

STAFF	FTE	SALARIES	BENEFITS
Mail Services Technician	0.50	\$20,623	\$12,987
Subtotal FTE, Salaries & Benefits	0.50		\$33,610

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7500-000-655	\$6,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7500-000-655	13,650
Catering	01-0000-0-5825-050-0000-7500-000-655	50
Postage	01-0000-0-5920-050-0000-7500-000-655	171,470
Subtotal		\$191,170
Interprogram Credits/Postage	01-0000-0-5715-050-0000-7500-000-655	(\$123,572)
TOTAL		\$67,598

Total Budget:

\$101,208

MAINTENANCE & GROUNDS SERVICES

ENRIQUE PLACENCIA
Director

The Maintenance Department provides materials and coordinates labor/resources which are necessary to maintain and repair school property, including grounds, buildings, utilities, equipment and other facilities. The department is dedicated to providing safe and welcoming learning environments for students and staff. We approach our work with a professional and determined mindset in helping to create and maintain a sense of community pride and ownership for all.

STAFF	FTE	SALARIES	BENEFITS
Director Maintenance & Operations	0.50	\$77,138	\$35,134
Manager Maintenance Services	1.50	183,091	83,822
Supervisor Maintenance	1.00	92,100	41,869
Landscape and Grounds Specialist II	11.00	700,384	357,679
Landscape and Grounds Specialist-Senior	5.00	378,311	206,282
Landscape and Grounds-Team Leader	1.00	80,371	28,954
Administrative Secretary	0.50	34,611	17,974
Administrative Clerk Senior	0.50	33,298	19,377
Buyer	1.00	63,689	32,209
Maintenance Specialist II	4.00	264,262	134,003
Maintenance Specialist III	26.00	2,161,298	1,045,703
Maintenance Specialist IV	3.00	271,959	135,118
Maintenance Specialist IV-Team Leader	1.00	98,338	35,410
Pool and Water Quality Technician	2.00	155,146	76,146
Subtotal FTE, Salaries & Benefits	58.00		\$6,843,676

Category	Budget Code	2024-25 Budget
Classified Salary	01-8150-0-2201-270-0000-8110-000-627	\$210,000
Classified Variable Benefits	01-8150-0-3xx2-270-0000-8110-000-627	402
Materials & Supplies	01-8150-0-43x0-270-0000-8110-000-627	2,308,906
Inventoried/Computer Supplies \$500-\$4,999	01-8150-0-44x0-270-0000-8110-000-627	105,000
Travel & Conference	01-8150-0-5200-270-0000-8110-000-627	10,000
Liability Vehicles	01-8150-0-5420-270-0000-8110-000-627	190,607
Rentals/Leases/Repairs	01-8150-0-5600-270-0000-8110-000-627	2,500,000
Interprogram Charges/Fuel and Printing	01-8150-0-57xx-270-0000-8110-000-627	50,100
Other Services	01-8150-0-5800-270-0000-8110-000-627	3,080,000
Licensing Software	01-8150-0-5882-270-0000-7700-000-627	50,000
To be Allocated	01-8150-0-5899-270-0000-8110-000-627	417,667
Cellular Services/Wireless Services	01-8150-0-5930-270-0000-8110-000-627	18,000
Equipment	01-8150-0-6400-270-0000-8110-000-627	114,000
Direct Support/Indirect Cost @ 4.61%	01-8150-0-7310-270-0000-7210-000-627	669,223
Classified Support - Overtime	01-0000-0-2201-270-0000-8110-000-627	20,000
Classified Variable Benefits	01-0000-0-3xx2-270-0000-8110-000-627	1,850
Materials & Supplies	01-0000-0-4xxx-270-0000-8110-000-627	136,000
Waste Disposal	01-0000-0-5525-270-0000-8110-000-627	15,000
Pest Control	01-0000-0-5535-270-0000-8110-000-627	158,000
Alarm Services	01-0000-0-5540-270-0000-8110-000-627	5,000
Rentals/Leases/Repairs	01-0000-0-5600-270-0000-8110-000-627	34,541
Interprogram Charges/Printing	01-0000-0-5725-270-0000-8110-000-627	20
Transportation Direct Charges/Repairs	01-0000-0-5743-270-0000-8110-000-627	15,000
Other Services	01-0000-0-5800-270-0000-8110-000-627	580
Cellular Services/Wireless Services	01-0000-0-593x-270-0000-8110-000-627	7,980
Subtotal		\$10,117,876
LCAP Supplies \$500-\$4,999	01-0730-0-4400-270-0000-8110-000-627	\$10,000
TOTAL		\$10,127,876

Contribution Revenue: \$15,300,000
Department Budget: \$1,661,552

Total Budget:

\$16,971,552

MCKINNEY VENTO HOMELESS CHILDREN EDUCATION GRANT

RUDY PUENTE
 Director
DARRIN GREER
 Coordinator
TAKENDRA WHITE
 Coordinator

The McKinney-Vento monies are utilized in Twin Rivers Unified School District to provide services for preschool through 12th grade students in transition. These services are necessary to remove barriers to educational access due to homelessness. Use of this funding extends to staffing for service delivery, supplemental tutoring, school supplies and clothing to maintain school of origin.

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

Category	Budget Code	2024-25 Budget
Classified Support - Extra Duty	01-5630-0-2205-060-0000-3130-000-344	\$20,162
Classified Variable Benefits	01-5630-0-3xx2-060-0000-3130-000-344	7,469
Materials & Supplies	01-5630-0-4300-060-1110-1000-000-344	69,642
Mileage	01-5630-0-5230-060-0000-3130-000-344	1,000
Printing Services	01-5630-0-5725-060-0000-2100-000-344	2,218
Other Services	01-5630-0-5800-060-1110-1000-248-344	15,000
Direct Support / Indirect Cost @ 4.61%	01-5630-0-7310-060-0000-7210-000-344	5,509
TOTAL		\$125,000

Allocated Revenue: \$125,000

**Total Budget: \$125,000
 (Restricted)**

MEDI-CAL BILLING OPTION PROGRAM

JASON STRICKER
Executive Director

The Department of Health Care Services Local Education Agency (LEA) Medi-Cal Billing Option Program allows a school district to become a Medi-Cal provider and bill Medi-Cal for the federal share of reimbursement for health assessments and treatments provided by the medical professionals they employ. The goal of the program is to provide comprehensive health services to eligible Medi-Cal students and, when applicable, their families. Additionally, the program requires the reinvestment of revenue to be spent on school linked services for students and their families.

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

Category	Budget Code	2024-25 Budget
Certificated Salaries - Extra Duty	01-9471-0-1103-300-5766-1110-000-783	\$473
Certificated Salaries - Substitutes	01-9471-0-1104-300-5760-1120-000-783	241
Other Certificated - Extra Duty	01-9471-0-1903-300-0000-2100-000-783	3,125
Paraeducators - Substitutes	01-9471-0-2104-300-5766-1110-000-783	130
Other Classified - Extra Duty	01-9471-0-2905-300-0000-2100-000-783	2,500
Variable Benefits	01-9471-0-3xxx-300-xxxx-x1x0-000-783	1,794
Books Other Than Textbooks	01-9471-0-4200-300-0000-x1x0-000-783	2,188
Materials & Supplies	01-9471-0-4300-300-xxx0-xxxx-000-783	119,366
Computer Software & Supplies	01-9471-0-431x-300-xxx0-xxxx-000-783	5,813
Materials & Supplies \$500-\$4,999	01-9471-0-4400-300-0000-x1x0-000-783	6,125
Computer Supplies \$500-\$4,999	01-9471-0-4410-300-0000-x1x0-000-783	22,524
Travel & Conference	01-9471-0-5200-300-xxxx-x1xx-000-783	26,888
Dues & Memberships	01-9471-0-5300-300-0000-3140-000-783	2,188
Rental/Leases/Repairs	01-9471-0-5600-300-0000-2100-000-783	6,563
Professional/Consulting Services/Legal Fees	01-9471-0-58xx-300-0000-xxx0-000-783	33,751
Field Trips	01-9471-0-5865-300-0000-2100-000-783	1,250
Licensing Software	01-9471-0-5882-300-xxx0-x1xx-000-783	4,064
Indirect Cost @ 4.61%	01-9471-0-7310-300-0000-7210-000-783	11,017
TOTAL		\$250,000

Estimated Carryover: \$2,959,324

Allocated Revenue: \$250,000

Estimated Unrestricted Ending Fund Balance: \$2,959,324

Total Budget:

\$250,000

(Locally Restricted)

MISCELLANEOUS

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

Category	Budget Code	2024-25 Budget
Legal Services	01-0000-0-5880-010-0000-7160-220-669	\$800,000
PERS/STRS Employee Benefit Adjustments	01-0000-0-3xxx-000-xxx0-xx00-257-669	20,000
CALPERS Unfunded Liability	01-0000-0-3202-070-0000-8300-257-669	331,823
PERS/STRS and IRS Health Penalties, Admin Fees	01-0000-0-5800-000-0000-7200-257-669	50,000
State Unemployment Charges - Cert.	01-0000-0-3501-000-1110-1000-670-669	10,000
State Unemployment Charges - Class.	01-0000-0-3502-000-9590-7200-670-669	10,000
Banking Forms/Fees Expenditure Account	01-0000-0-5800-020-0000-7200-670-669	20,000
Community School Program	01-0000-0-7142-000-0000-9200-670-669	922,122
Indirect Costs from Child Dev. Fund	01-0000-0-7350-000-0001-7210-670-669	(474,689)
Indirect Costs from Cafeteria Fund	01-0000-0-7350-170-0000-7210-670-669	(692,415)
Indirect Costs from Adult Ed. Fund	01-0000-0-7350-894-0000-7210-670-669	(210,534)
Indirect Costs within General Fund	01-0000-0-7310-020-0000-7210-670-669	(9,813,636)
Retiree Benefits/Health, Instructional	01-0000-0-3701-000-1590-1000-671-669	690,000
Retiree Benefits/Health, Non-Instructional	01-0000-0-3702-000-9590-7200-671-669	510,000
STRS On-Behalf Pension Contribution	01-7690-0-31xx-000-xxxx-xxx0-000-000	15,198,893
Interfund Transfer - Facility Projects	01-0000-0-7619-xxx-0000-9300-xxx-000	43,275,000
TOTAL		\$50,646,564

STRS On-behalf Revenue: \$15,198,893

Total Budget:

\$50,646,564

PACIFIC INFANT/ TODDLER CENTER

TBD
Director

NICOLE SCHLIE
Coordinator

The Pacific Infant/Toddler Center serves children age birth to 36 months. This program is designed to improve the experience for parenting and pregnant students while providing child care and development services for their children. This educational component for our teen parents will continue at the center. In addition, childcare/child development services are available to need and income eligible families living in the community. To support program costs, the Early Childhood Education department will earn income for each infant and/or toddler attending this program through their CCTR (Children's Center) contract from CDE.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Early Childhood Development Teacher	0.50	\$33,708	\$12,023
Cal Safe	0.20	14,830	5,563
ECD Preschool Site Supervisor	0.50	35,604	12,443
ECE Assistant III	0.50	29,121	15,201
ECE Paraeducator	0.81	39,886	23,656
Subtotal FTE, Salaries & Benefits	2.51		\$222,035

Category	Budget Code	2024-25 Budget
Projected Open Position Savings	01-0023-0-1100-555-8500-1000-000-462	(\$9,221)
Materials & Supplies	01-0023-0-4300-555-8500-1000-000-462	7,502
TOTAL		(\$1,719)

Contribution Revenue: \$220,316

Total Budget: \$220,316
(Locally Restricted)

POLICE SERVICES

DAVID LUGO
Chief Police Services

The Twin Rivers Unified School District Police Department is responsible for providing law enforcement services on and about the Twin Rivers Unified School District properties. The primary focus is on the Police functions necessary to ensure a safe environment for students, staff and the public. The Twin Rivers Unified School District Police Department is certified by the State Commission of Peace Officer Standards and Training, with school law enforcement responsibilities in Sacramento city and county.

STAFF	FTE	SALARIES	BENEFITS
Chief Police Services	1.00	\$223,235	\$83,294
Lieutenant Police Services	1.00	167,201	64,236
Sergeant Police Services	3.00	434,798	180,862
Police Officer/School Resource Officer	17.00	1,575,499	789,066
Police Department Dispatcher*	5.00	363,906	180,822
Administrative Assistant I	1.00	86,012	38,836
Records and Evidence Clerk	1.00	81,963	57,198
Subtotal FTE, Salaries & Benefits	29.00		\$4,326,928

Category	Budget Code	2024-25 Budget
Classified Support - Overtime	01-0000-0-2201-070-0000-8300-000-612	\$70,000
Classified Support - Stipends	01-0000-0-2202-070-0000-8300-000-612	4,000
Classified Support - Substitutes	01-0000-0-2204-070-0000-8300-000-612	40,000
Classified Support - Extra Duty	01-0000-0-2205-070-0000-8300-000-612	26,959
Uniform Allowances	01-0000-0-2x7x-070-0000-8300-000-612	11,400
Classified Clerical - Overtime/Extra Duty	01-0000-0-240x-070-0000-8300-000-612	45,000
Classified Clerical - Substitutes	01-0000-0-2404-070-0000-8300-000-612	30,000
Classified Clerical - Extra Duty	01-0000-0-2405-070-0000-8300-000-612	3,000
Classified Variable Benefits	01-0000-0-3xx2-070-0000-8300-000-612	26,256
Materials & Supplies	01-0000-0-43xx-070-0000-8300-000-612	26,355
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-070-0000-8300-000-612	10,000
Travel & Conference	01-0000-0-5200-070-0000-8300-000-612	500
Travel & Conference - Out of State	01-0000-0-5225-070-0000-8300-000-612	100
Rentals/Leases/Repairs	01-0000-0-5600-070-0000-8300-000-612	8,200
Interprogram Charges/Postage	01-0000-0-5715-070-0000-8300-000-612	1,000
Interprogram Charges/Printing	01-0000-0-5725-070-0000-8300-000-612	1,500
Other Services	01-0000-0-5800-070-0000-8300-000-612	55,000
Fingerprinting	01-0000-0-5870-070-0000-8300-000-612	1,000
Licensing Software	01-0000-0-5882-070-0000-8300-000-612	21,000
Postage	01-0000-0-5920-070-0000-8300-000-612	100
Cellular Services	01-0000-0-5930-070-0000-8300-000-612	4,300
K-9 Program	01-0000-0-xxxx-070-9350-8300-000-612	14,515
Fuel/Oil	01-0000-0-4340-070-9750-8300-000-612	70,000
Repairs/Vehicle Maintenance	01-0000-0-5600-070-9750-8300-000-612	60,500
Transportation Direct Charges/Repairs	01-0000-0-5743-070-9750-8300-000-612	500
Other Services	01-0000-0-5800-070-9750-8300-000-612	9,000
Classified Support - Extra Duty (Field Training)	01-0000-0-2x05-070-9222-8300-000-612	3,000
Classified Variable Benefits	01-0000-0-3xx2-070-9222-8300-000-612	1,295
Classified Support - Extra Duty (Safety)	01-0000-0-2205-070-9597-8300-000-612	152,064
Classified Support - Substitutes (Safety)	01-0000-0-2405-070-9597-8300-000-612	12,000
Classified Variable Benefits	01-0000-0-3xx2-070-9597-8300-000-612	23,262
Other Services	01-0000-0-5800-070-9597-8300-000-612	17,990
Police Services Supplemental Budget	01-0000-0-xxxx-070-xxx0-8300-000-697	117,000
Subtotal		\$866,796
LCAP Other Services	01-0730-0-58xx-070-0000-8300-000-612	\$104,177
TOTAL		\$970,973

*includes Supplemental/Concentration funding

Total Revenue:	\$217,000	Total Budget:	\$5,297,901
Contribution Revenue:	(\$100,000)		
Adjusted Revenue:	\$117,000		

PRINT SERVICES

FRANCINE BRISSEY
Director

The Print Services Department produces curriculum materials, school site administrative printing, graphic services and individual classroom and department materials at a low cost. District forms and documents are housed and prepared by Print Services.

STAFF	FTE	SALARIES	BENEFITS
Document Publishing Technician-Senior	1.00	\$71,952	\$27,967
Graphics and Document Coordinator	1.00	98,339	50,158
Subtotal FTE, Salaries & Benefits	2.00		\$248,416

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7550-000-619	\$7,970
Materials & Supplies - Meetings	01-0000-0-4325-050-0000-7550-000-619	100
Inventoried/Computer Supplies \$500-\$4,999	01-0000-0-44x0-050-0000-7550-000-619	55,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7550-000-619	100,000
Other Services	01-0000-0-5800-050-0000-7550-000-619	5,000
Catering Services	01-0000-0-5825-050-0000-7550-000-619	200
Subtotal		\$168,270
Interprogram Credits/Printing	01-0000-0-5725-050-0000-7550-000-619	(\$301,815)
Interfund Credits/Printing	01-0000-0-5755-050-0000-7550-000-619	(6,000)
TOTAL		(\$139,545)

Total Budget: \$108,871

PROFESSIONAL DEVELOPMENT AND CURRICULUM & INSTRUCTION

KIRSTI SCHROEDER
Director

The professional development funds are utilized to support both certificated and classified Twin Rivers Unified School District staff in developing their professional capital. The funds are applied to align professional development to the strategic framework and the three (3) focus areas of Twin Rivers: Unparalleled Student Achievement, Engagement and Outreach, and Organizational Efficiency and Effectiveness.

The Curriculum and Instruction Department is responsible for the TK-12 programs and services directly related to the District's efforts to achieve college and career readiness with all students. We provide curricular services for all schools within the District and lead subject area committees in Math, English Language Arts, Science, Health and History/Social Science. Assessment, Williams, and Library Media Services are provided within the Curriculum and Instruction Department.

Library Media Services provides access to a variety of materials in varying formats, supports "information literacy" instruction to all District students, provides materials and support to district educators in designing learning experiences which support curricular and 21st century learning goals, and fosters a passion for reading in all district students.

The Instructional Materials Center (IMC) supports the District's instructional program by providing resources for TK-12 teachers in the comprehensive and alternative schools. This includes compiling, ordering, and distributing district adopted textbooks and other instructional materials. The IMC coordinates and manages district textbook inventories and the textbook database for the TK-12 schools. The IMC also participates in and provides documentation for the Williams' audits and the yearly Instructional Materials audit.

STAFF	FTE	SALARIES	BENEFITS
Director Prof. Dev. and Curriculum and Instructor	1.00	\$191,471	\$51,189
Coordinator Curriculum & Instruction	2.00	266,524	77,916
Administrative Secretary	0.50	33,437	16,676
Administrative Clerk Senior	1.00	59,196	30,595
Instructional Materials Coordinator	1.00	86,175	40,288
Program Development Specialist	0.10	10,064	5,470
Subtotal FTE, Salaries & Benefits	5.60		\$869,001

Category	Budget Code	2024-25 Budget
Administration		
Classified Substitute Salaries	01-0000-0-2404-141-0000-2100-000-641	\$347
Variable Benefits	01-0000-0-3xx2-141-0000-2100-000-641	128
Materials & Supplies	01-0000-0-4xxx-141-0000-2100-000-641	11,152
Travel & Conference	01-0000-0-5200-141-0000-2100-000-641	500
Mileage	01-0000-0-5230-141-0000-2100-000-641	750
Interprogram Charges/Printing	01-0000-0-5725-141-0000-2100-000-641	500
Other Services	01-0000-0-5825-141-0000-2100-000-641	2,000
Professional Development		
Books Other Than Textbooks	01-0000-0-4200-141-xxxx-xx00-000-641	\$1,250
Materials & Supplies	01-0000-0-43xx-141-xxxx-xxx0-000-641	10,269
Travel & Conference	01-0000-0-5200-141-xxxx-xxx0-000-641	8,086
Rentals/Leases/Repairs	01-0000-0-5600-141-1695-1000-000-641	2,500
Interprogram Charges/Printing	01-0000-0-5725-141-xxxx-xx00-000-641	1,155
Other Services	01-0000-0-5800-141-1695-1000-000-641	1,000
Cellular & Wireless Services	01-0000-0-5930-141-1695-2100-000-641	840
Curriculum & Instruction		
Certificated Salaries - Extra Duty	01-0000-0-1903-141-0000-2130-231-641	\$9,375
Variable Benefits	01-0000-0-3xx1-141-0000-2130-231-641	2,077
Books Other Than Textbooks	01-0000-0-4200-141-0000-2130-231-641	1,488
Materials & Supplies	01-0000-0-4xxx-141-0000-2130-231-641	14,417
Travel & Conference	01-0000-0-5200-141-0000-2130-231-641	3,430
Travel & Conference/Out of State	01-0000-0-5225-141-0000-2130-231-641	1,403
Mileage	01-0000-0-5230-141-0000-2130-231-641	500
Interprogram Charges/Printing	01-0000-0-5725-141-0000-2130-231-641	62
Other Services	01-0000-0-5800-141-0000-2130-231-641	1,890
Wireless Services	01-0000-0-5935-141-0000-2130-231-641	500
Instructional Materials		
Classified Clerical Overtime	01-0000-0-240x-240-0000-2100-000-641	\$7,699
Variable Benefits	01-0000-0-3xx2-240-0000-2100-000-641	2,766
Materials & Supplies	01-0000-0-4xx0-240-0000-2100-xxx-641	23,260
Travel & Conference	01-0000-0-5200-240-0000-2100-000-641	250
Mileage	01-0000-0-5230-240-0000-2100-0x0-641	335
Rentals/Leases/Repairs	01-0000-0-5600-240-0000-2100-243-641	20,244
Interprogram Charges/Printing	01-0000-0-57x5-240-0000-2100-0x0-641	8,216
Other Services	01-0000-0-5800-240-0000-2100-000-641	500
Library Media Services		
Classified Support - Extra Duty	01-0000-0-2205-240-0000-2420-000-641	\$9,286
Variable Benefits	01-0000-0-3xx2-240-0000-2420-000-641	3,442
Materials & Supplies	01-0000-0-4300-240-0000-2420-000-641	751
TOTAL		\$152,368

Total Budget: \$1,021,369

PSYCHOLOGICAL SERVICES

JASON STRICKER
Executive Director

Services provided by school psychologists in the general education program, as well as special education, include: consultation with parents and staff regarding how to best help students learn; direct interventions, such as counseling with students and families; participation in Student Study and IEP Teams to plan specific services for students at risk; liaison with agencies; development of behavior plans; and crisis intervention for all District schools. Assessments may be completed to identify learning difficulties, as well as reassessments of students in special education programs are required every three years.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Special Education/SELPA	0.10	\$19,094	\$5,341
Administrative Secretary-Senior	0.10	7,751	3,718
Psychologist*	11.36	1,414,802	424,867
Subtotal FTE, Salaries & Benefits	11.56		\$1,875,573

Category	Budget Code	2024-25 Budget
Books Other Than Textbooks	01-0000-0-4200-140-0000-3120-000-614	\$300
Materials & Supplies	01-0000-0-4300-140-0000-3120-000-614	2,277
Mileage	01-0000-0-5230-140-0000-3120-000-614	750
TOTAL		\$3,327

*includes Supplemental/Concentration funding

Total Budget:

\$1,878,900

PURCHASING SERVICES

FRANCINE BRISSEY
Director

Purchasing Services is responsible for purchasing all District equipment, supplies and services using bid procedures; requests for quotes; piggybackable bids and recommended vendors; establishing purchasing standards and specifications; monitoring purchases to ensure District standards and acting as lead agency for the Nor-Cal Schools Joint Purchasing Association (JPA). The Purchasing Department has the sole authority to prepare and issue purchase orders for public works, goods and services.

STAFF	FTE	SALARIES	BENEFITS
Director Purchasing Services	1.00	\$162,770	\$82,006
Supervisor Purchasing	1.00	100,085	44,737
Administrative Clerk Senior	1.00	55,473	20,009
Buyer	1.00	85,924	40,198
Purchasing Assistant	1.00	59,196	36,095
Subtotal FTE, Salaries & Benefits	5.00		\$686,493

Category	Budget Code	2024-25 Budget
Books Other Than Textbooks	01-0000-0-4200-050-0000-7530-000-605	\$500
Materials & Supplies	01-0000-0-43xx-050-0000-7530-000-605	15,617
Computer Supplies \$500-\$4,999	01-0000-0-4410-050-0000-7530-000-605	4,000
Travel & Conference	01-0000-0-5200-050-0000-7530-000-605	5,000
Mileage	01-0000-0-5230-050-0000-7530-000-605	900
Dues & Memberships	01-0000-0-5300-050-0000-7530-000-605	300
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7530-000-605	1,000
Interprogram Charges/Printing	01-0000-0-5725-050-0000-7530-000-605	300
Other Services	01-0000-0-5800-050-0000-7530-000-605	2,000
Advertisement	01-0000-0-5810-050-0000-7530-000-605	2,000
Catering	01-0000-0-5825-050-0000-7530-000-605	2,000
Licensing Software	01-0000-0-5882-050-0000-7530-000-605	48,289
Wireless Services	01-0000-0-5935-050-0000-7530-000-605	750
Joint Powers Association (JPA)	01-0408-0-xxxx-050-0000-7530-000-649	5,000
TOTAL		\$87,656

Allocated Revenue: \$5,000

Total Budget: \$774,149

REFUGEE SCHOOL IMPACT (RSI) PROGRAM

JISEL VILLEGAS, Ph.D.
Director

The Refugee School Impact (RSI) Program is a federal grant awarded to our district because of the influx of refugee students and families who enrolled in our schools. The grant funds allow our district to provide focused services and case management for a minimum of 151 of our refugee students and their families. RSI funds are utilized to provide refugee students and families with the necessary knowledge to successfully navigate through our education system as well as other social service systems. Students are provided with both academic and social emotional support that will enhance their opportunity to succeed in our schools and community. School staff are also provided with professional development that guides them to work more effectively with our refugee students.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Family and Community Liaison	1.00	\$44,731	\$27,150
Paraeducator II - Bilingual	0.75	24,935	11,767
Subtotal FTE, Salaries & Benefits	1.75		\$108,583

Category	Budget Code	2024-25 Budget
Classified Salaries	01-5840-4-2105-100-1110-1000-000-346	\$4,000
Variable Benefits	01-5840-4-3xxx-100-1110-1000-000-346	1,452
Materials & Supplies	01-5840-4-4300-100-xxxx-xxxx-000-346	30,064
Subagreements for Services	01-5840-4-5100-100-xxxx-xxx0-000-346	130,000
Other Services	01-5840-4-5800-100-xxxx-xxxx-000-346	142,969
Cellular Telephone	01-5840-4-5930-100-0000-2100-000-346	840
Indirect Cost @ 4.61%	01-5840-4-7310-100-0000-7210-000-346	13,273
TOTAL		\$322,598

Unearned Revenue: \$431,181

**Total Budget: \$431,181
(Restricted)**

SALARIES/BENEFITS

STAFF	FTE	SALARIES	BENEFITS
Reimbursable Teacher - TRUE			
Subtotal FTE, Salaries & Benefits		0.00	\$0

Category	Budget Code	2024-25 Budget
<u>Variable Salaries/Benefits</u>		
Certificated Salaries - Subs/Missed Prep/Split Classes	01-0000-0-110x-xxx-1110-1000-000-050	\$4,310,000
Certificated Salaries - First 4 Days of School/HR Rover	01-0000-0-1104-xxx-1110-1000-003-050	100,000
Certificated Pupil Support - Substitutes	01-0000-0-1204-xxx-0000-3140-000-050	11,000
Certificated Supervisor - Substitutes	01-0000-0-1304-xxx-0000-2700-000-050	100,000
Instructional Paraeducators - Substitutes	01-0000-0-2104-xxx-1110-1000-000-050	2,000
Campus Monitor/Health Asst./Library Asst. - Subs	01-0000-0-2204-xxx-0000-2420-000-050	32,000
Classified - Overtime	01-0000-0-2401-xxx-0000-7310-000-050	48,000
Classified - Substitutes	01-0000-0-2404-xxx-0000-2700-000-050	200,000
Classified Confidential - Overtime/Substitutes	01-0000-0-2501-xxx-0000-7200-000-050	20,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxx0-xxx0-00x-050	1,098,786
Subagreement for Services - Certificated Substitutes	01-0000-0-5100-000-1110-1000-000-050	1,000
Subtotal		\$5,922,786
<u>Home & Hospital Extra Duty</u>		
Home & Hospital Extra Duty	01-0000-0-1103-xxx-1430-1000-000-051	\$190,000
Master Teacher/National University Stipend	01-0000-0-1102-xxx-1499-1000-000-051	300
Assistant to the Principal (Elementary-Teacher in Charge)	01-0000-0-1902-xxx-0000-2700-018-051	32,000
Counseling Stipends	01-0000-0-1202-xxx-0000-3110-000-051	24,500
Coaching Stipends/Extra Curricular	01-0000-0-xx02-xxx-1365-4100-000-051	745,000
Coaching Stipends/Athletic	01-0000-0-xx02-xxx-1240-4200-000-051	810,000
Negotiations (Subs for Teacher Doing Prep Work)	01-0000-0-1104-xxx-9695-7120-000-051	5,000
Class Size Overages	01-0000-0-1103-xxx-1110-1000-015-051	165,000
TK/Kindergarten & 1st Grade Assessments	01-0000-0-1104-xxx-1110-1000-016-051	5,000
Dept./Grade Level Chair	01-0000-0-1102-xxx-1110-1000-017-051	220,000
Interview Panel Subs (HR Requested)	01-0000-0-1104-xxx-1110-1000-030-051	25,000
Teacher Sixth Period Pay	01-0000-0-1105-xxx-1633-1000-080-051	705,000
Teacher Sixth Period Pay-Conf./I.S.	01-0000-0-1105-xxx-3x00-1000-080-051	40,000
Focus Groups (Subs) & Elem Teacher Missed Prep	01-0000-0-110x-xxx-1110-1000-081-051	12,000
Out of Class/Miscellaneous	01-0000-0-2x99-xxx-xxxx-xxxx-257-051	25,000
Vacation Payoffs	01-0000-0-2x10-xxx-xxxx-xxxx-822-051	120,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-xxx-051	553,709
Subtotal		\$3,677,509
<u>Supplemental/Concentration Variable</u>		
Certificated	01-0730-0-1104-xxx-1xx0-1000-000-050	\$302,600
Classified	01-0730-0-2104-000-1110-1000-000-050	2,000
Benefits	01-0730-0-3xxx-xxx-1xxx-1000-000-050	67,766
Subtotal		\$372,366
<u>Salary Offsets</u>		
Certificated	01-0000-0-1xxx-333-xxxx-xxxx-000-000	(\$86,021,444)
Benefits-Certificated	01-0000-0-3xxx-333-xxxx-xxxx-000-000	(28,515,250)
Certificated-Charter	01-0000-0-1xxx-000-xxxx-xxxx-333-000	(1,905,811)
Benefits-Charter	01-0000-0-3xxx-000-xxxx-xxxx-333-000	(853,624)
AMIMDBG Certificated (Teachers)	01-0000-0-1106-333-1110-1000-334-000	(3,511,087)
AMIMDBG Benefits	01-0000-0-3xxx-333-1110-1000-334-000	(1,163,891)
AMIMDBG Certificated - Charter (Teachers)	01-0000-0-1106-9xx-1110-1000-333-000	(367,546)
AMIMDBG Benefits - Charter	01-0000-0-3xxx-9xx-1110-1000-333-000	(121,840)
Health Benefits Set Aside	01-0000-0-340x-000-xxxx-xxxx-000-000	3,637,549
Subtotal		(\$118,822,944)
<u>Projected Savings/Open Positions</u>		
Certificated	01-0000-0-1106-000-1110-1000-000-052	(\$1,500,000)
Classified	01-0000-0-2x06-000-0000-x200-000-052	(1,700,000)
Benefits	01-0000-0-3xxx-000-xxx0-xx00-000-052	(949,318)
Subtotal		(\$4,149,318)
TOTAL		(\$112,999,601)

SCHOOL LEADERSHIP

MARCI BERNARD
Interim Associate Superintendent

School Leadership is an educational unit responsible for preschool through 12th grade programs and services, directly related to the District's efforts to close the achievement gaps and promote academic proficiency in all students. The division works to support elementary & secondary schools, student engagement, career and technical learning, visual and performing arts, adult education, parent engagement, and early childhood education. This division oversees all Instructional Services for the District.

STAFF	FTE	SALARIES	BENEFITS
Associate Superintendent School Leadership	1.00	\$281,185	\$71,057
Director English Language Services	0.34	62,163	16,423
Executive Assistant II	1.00	100,546	43,931
Subtotal FTE, Salaries & Benefits	2.34		\$575,305

Category	Budget Code	2024-25 Budget
Books Other Than Textbooks	01-0000-0-4200-085-0000-2100-000-607	\$1,000
Materials & Supplies	01-0000-0-43x0-085-0000-2100-000-607	9,191
Materials & Supplies - Meetings	01-0000-0-4325-085-0000-2100-000-607	2,000
Computer Supplies \$500 - \$4,999	01-0000-0-4410-085-0000-2100-000-607	1,409
Travel & Conference	01-0000-0-5200-085-0000-2100-000-607	1,500
Mileage	01-0000-0-5230-085-0000-2100-000-607	2,000
Dues & Memberships	01-0000-0-5300-085-0000-2100-000-607	2,000
Rentals/Leases/Repairs	01-0000-0-5600-085-0000-2100-000-607	2,000
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2100-000-607	1,000
Other Services	01-0000-0-5800-085-0000-2100-000-607	2,200
Licensing Software	01-0000-0-5882-085-0000-2100-000-607	500
Cellular Telephones	01-0000-0-5930-085-0000-2100-000-607	500
Wireless Services	01-0000-0-5935-085-0000-2100-000-607	500
TOTAL		\$25,800

CENTRALIZED INSTRUCTIONAL SERVICES

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-4300-081-0000-2x00-000-628	\$7,000
Rentals/Leases/Repairs	01-0000-0-5600-xx1-0000-2100-000-628	38,000
Interprogram Charges/Postage	01-0000-0-5715-081-0000-2100-000-628	4,000
Interprogram Charges/Printing	01-0000-0-5725-081-1110-1000-000-628	3,000
TOTAL		\$52,000

Total Budget:

\$653,105

SCHOOL LEADERSHIP ELEMENTARY EDUCATION

MARLISA RODRIGUEZ
Executive Director

The Elementary Education Department is an educational unit within the School Leadership Division, and supports the mission and vision for students in preschool through 6th grade. The work of Elementary Education is to provide direction, support, monitoring, and evaluation of schools and their programs in order to ensure an excellent academic program for all students within a supportive and welcoming learning environment. Elementary Education works closely with other departments like Secondary Education, Special Education, English Learner Services Department, Professional Development, and VAPA to support the success of all students. Elementary Education consults frequently with Human Resources and various departments within Administrative Services.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Elementary Education	1.00	\$190,944	\$53,369
Administrative Secretary-Senior	0.50	42,832	24,650
Subtotal FTE, Salaries & Benefits	1.50		\$311,795

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-0000-0-1x03-085-xxx0-xx00-000-608	\$1,366
Certificated Substitute Salaries	01-0000-0-1104-085-1110-1000-000-608	500
Classified Variable Salaries	01-0000-0-2105-085-1110-1000-000-608	492
Variable Benefits	01-0000-0-3xxx-085-xxx0-xx00-000-608	720
Books Other Than Textbooks	01-0000-0-4200-085-xxxx-21x0-000-608	800
Materials & Supplies	01-0000-0-43x0-085-xxxx-xx00-000-608	5,177
Materials & Supplies - Meetings	01-0000-0-4325-085-xxxx-2x00-000-608	4,450
Computer Supplies \$500 - \$4,999	01-0000-0-4410-085-0000-2100-000-608	795
Travel & Conference	01-0000-0-5200-085-xxxx-2100-000-608	2,450
Mileage	01-0000-0-5230-085-0000-2100-000-608	1,700
Interprogram Charges/Printing	01-0000-0-5725-085-xxx0-xx00-000-608	300
Other Services	01-0000-0-5800-085-9538-2100-000-608	500
Licensing Software	01-0000-0-5882-085-0000-2100-000-608	200
Postage	01-0000-0-5920-085-0000-2100-000-608	50
Wireless Services	01-0000-0-5935-085-0000-2100-000-608	500
TOTAL		\$20,000

Total Budget:

\$331,795

SCHOOL LEADERSHIP K-8 AND CHARTER EDUCATION

CYNTHIA ANDREWS
Executive Director

PK-8 & Charter Education is an educational unit within the School Leadership division, which supports the mission and vision for all students in PK-8 and Charter schools. The work of the PK-8 & Charter schools is to provide direction, support, and evaluation of schools and their programs, in order to ensure an excellent academic program for all students, within a supportive and welcoming learning environment. PK-8 and Charter schools work closely with other departments such as Elementary Education, Secondary Education, Special Education, English Learner Services, Professional Development, VAPA, and MTSS to support the success of all students. PK-8 & Charter schools consult frequently with Human Resources and various departments within Administrative Services.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Elementary Education	1.00	\$223,235	\$64,270
Administrative Secretary-Senior	0.50	42,832	24,650
Subtotal FTE, Salaries & Benefits	1.50		\$354,987

Category	Budget Code	2024-25 Budget
Classified Variable Salaries	01-0000-0-2401-085-0000-2100-000-610	\$884
Variable Benefits	01-0000-0-3902-085-0000-2100-000-610	311
Books Other Than Textbooks	01-0000-0-4200-085-0000-2x00-000-610	650
Materials & Supplies	01-0000-0-43x0-085-xxxx-2x00-000-610	4,805
Materials & Supplies - Meetings	01-0000-0-4325-085-xxxx-2x00-000-610	5,300
Inventoried Supplies	01-0000-0-4400-085-0000-2100-000-610	1,000
Computer Supplies \$500 - \$4,999	01-0000-0-4410-085-0000-2100-000-610	1,000
Travel & Conference & Out of State	01-0000-0-52xx-085-0000-2x00-000-610	3,000
Mileage	01-0000-0-5230-085-0000-2100-000-610	1,300
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2x00-000-610	400
Other Services	01-0000-0-5800-085-9538-2100-000-610	500
Licensing Software	01-0000-0-5882-085-0000-2100-000-610	300
Postage	01-0000-0-5920-085-0000-2100-000-610	50
Wireless Services	01-0000-0-5935-085-0000-2100-000-610	500
TOTAL		\$20,000

Total Budget: \$374,987

SCHOOL LEADERSHIP SECONDARY EDUCATION

MEGAN SIMMONS
Executive Director

The Secondary Education Department is an educational unit within the School Leadership Division, and supports the mission and vision for all students in grades 7 through 12. Secondary Education includes comprehensive high schools, comprehensive middle schools, alternative education programs including continuation high schools and independent study. Other programs within Secondary Education include, but are not limited to, Advanced Placement (AP) and Math Engineering Science Achievement (MESA). All secondary programs work to support Twin Rivers Unified School District students to become college and career ready upon graduation. Secondary Education also works closely with other departments like Special Education, English Learners, Professional Development, Special Projects, and VAPA to support the success of all students.

The Secondary Education Department is also responsible in providing Adult Education support to students in achieving their personal, educational, and vocational goals through the acquisition of knowledge and skills for employment, career advancement, and social responsibility.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Secondary Education	0.90	\$177,065	\$39,219
Director Counseling & College and Career Readiness	1.00	177,288	48,045
Administrative Secretary-Senior	0.90	59,698	38,119
Administrative Secretary	1.00	80,196	43,639
Subtotal FTE, Salaries & Benefits	3.80		\$663,269

Category	Budget Code	2024-25 Budget
Classified Variable Salaries	01-0000-0-2401-085-0000-2100-000-609	\$442
Variable Benefits	01-0000-0-3902-085-0000-2100-000-609	156
Books Other Than Textbooks	01-0000-0-4200-085-xxxx-21x0-000-609	1,200
Materials & Supplies	01-0000-0-4300-085-xxxx-2x00-000-609	6,679
Materials & Supplies - Meetings	01-0000-0-4325-085-0000-2x00-000-609	2,000
Inventoried Supplies \$500 - \$4,999	01-0000-0-4410-085-0000-2100-000-609	3,251
Travel & Conference & Out of State	01-0000-0-52xx-085-xxxx-2100-000-609	3,000
Mileage	01-0000-0-5230-085-0000-2100-000-609	1,300
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2100-000-609	350
Other Services	01-0000-0-5800-085-0000-2100-000-609	1,000
Licensing Software	01-0000-0-5882-085-0000-2100-000-609	360
Postage	01-0000-0-5920-085-0000-2100-000-609	50
Wireless Services	01-0000-0-5935-085-0000-2100-000-609	212
TOTAL		\$20,000

Total Budget:

\$683,269

SCHOOL-BASED MEDI-CAL ADMINISTRATIVE ACTIVITIES PROGRAM

JASON STRICKER
Executive Director

The School-Based Medi-Cal Administrative Activities (SMAA) program reimburses school districts for the federal share (50%) of certain costs for administering the Medi-Cal program. Those activities include: Outreach and Referral; Facilitating the Medi-Cal Application; Arranging Non-Emergency/Non-Medical Transportation; Program Planning and Policy Development; and MAA Claims Coordination.

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

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0080-0-4300-060-0000-3140-000-650	\$133,549
Materials & Supplies \$500-\$4,999	01-0080-0-4400-060-0000-3140-000-650	5,000
Professional/Consulting Services	01-0080-0-5800-060-0000-7200-000-650	14,400
Indirect Cost @ 4.61%	01-0080-0-7310-300-0000-7210-000-650	7,051
TOTAL		\$160,000

Estimated Carryover: \$233,512

Total Budget:

\$160,000

Allocated Revenue: \$160,000

(Locally Restricted)

Estimated Unrestricted Ending Fund Balance: \$233,512

SPECIAL EDUCATION STAFFING

JASON STRICKER
Executive Director

STAFF	FTE	SALARIES	BENEFITS
Executive Director Special Education/SELPA	0.75	\$143,208	\$40,103
Director Special Education	0.75	132,966	43,342
Coordinator Special Education	1.15	149,478	47,391
Teacher	121.40	11,215,896	3,924,761
OI Teacher (Itinerant)	2.00	195,815	72,615
Spec Ed Therapeutic Support	2.00	159,866	53,481
RSP	85.00	8,380,839	2,831,243
Vision Specialist	1.00	71,641	26,946
Psychologist	16.34	1,970,794	617,666
Paraeducator II	34.50	1,389,587	825,147
Paraeducator - Independent Facilitator	101.35	3,974,220	2,286,412
Language/Speech/Hearing Specialist	36.50	3,811,282	1,220,544
Program Specialist	5.55	697,192	204,237
Transition Specialist	0.63	87,688	28,619
Speech & Language Therapy Assistant	3.75	202,761	110,763
Augmentative Alter Comm Specialist	1.00	83,525	29,578
Vocational Advisor	1.05	49,335	25,368
Administrative Secretary-Senior	0.90	69,760	33,458
Administrative Secretary	1.00	75,238	36,358
Administrative Clerk Senior	3.00	170,050	76,850
Administrative Clerk School Site	1.00	38,402	23,123
Accounting Clerk-Senior	1.00	70,950	44,014
Data Management Specialist	1.00	83,905	48,668
Data Management Assistant	2.00	138,554	77,629
Office Manager-Middle School/Alternative School	1.00	82,297	38,895
Custodian	0.50	27,940	10,077
Subtotal FTE, Salaries & Benefits	426.12		\$46,250,477
Projected Open Position Savings Certificated			(\$2,023,411)
Projected Open Position Savings Classified			(\$3,976,589)
Subtotal Projected Savings			(\$6,000,000)

All State Special Education Programs (Resource 6500)
total: **\$ 63,555,188**

Total Staffing Budget: \$40,250,477

Allocated Revenue: \$ 30,323,024
LCFF Base Revenue: 10,703,434
Contributions: 22,528,730
Total Revenue: \$ 63,555,188

\$34,074,769 of the above budget is also reflected in the school site budgets.

**SPECIAL EDUCATION
ADMINISTRATION, OPERATIONS, AND MISC.**

JASON STRICKER
Executive Director

The Special Education administration provides the coordination and supervision of all special education programs in the District. Administration is responsible for finding and providing a free, appropriate education for every student in need of special education services in the District.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2024-25 Budget
Administration - Classified Variable Salaries	01-6500-0-240x-300-5001-2100-000-202	\$3,000
Administration - Variable Benefits	01-6500-0-3xx2-300-5001-2100-000-202	707
Administration - Books, Materials & Supplies	01-6500-0-4xxx-xx0-5xxx-xxx0-000-202	28,454
Administration - Computer Supplies \$500 - \$4,999	01-6500-0-44x0-300-5xxx-1x0-000-202	2,000
Administration - Travel & Conference/Out-of-State, Mileage	01-6500-0-52xx-300-5xxx-xxx0-000-202	5,200
Administration - Rentals/Leases/Repairs	01-6500-0-5600-xx0-5xxx-xxx0-000-202	7,500
Administration - Interprogram Charges/Postage/Printing	01-6500-0-57x5-xxx-5xxx-xxx0-000-202	10,455
Administration - Other Services	01-6500-0-5800-300-5xxx-xxx0-000-202	22,904
Administration - Legal Fees	01-6500-0-5880-300-5001-71x0-000-202	310,000
Administration - Licensing Software	01-6500-0-5882-300-5001-2100-000-202	43,664
Administration - Parent Mileage (Special Ed)	01-6500-0-5890-300-5766-3600-000-202	2,000
Administration - Postage	01-6500-0-5920-xx0-5001-2x00-000-202	500
Administration - Cellular Telephones	01-6500-0-5930-300-5001-2100-000-202	5,900
Administration - Other Tuit, Exc Cost Pmt to COE	01-6500-0-7142-300-5766-9200-000-202	229,703
Administration - All Other Transfers Out	01-6500-0-7299-000-5001-9200-000-202	655,000
Admin - District Support/Indirect Costs @ 4.61%	01-6500-0-7310-300-5001-7210-000-202	2,025,680
Staff Development - Certificated Variable Salaries	01-6500-0-1x0x-300-57xx-x1x0-000-205	41,521
Staff Development - Classified Variable Salaries	01-6500-0-210x-300-57xx-11xx-000-205	3,535
Staff Development - Variable Benefits	01-6500-0-3xxx-300-57xx-x1xx-000-205	10,460
Staff Development - Books, Materials & Supplies	01-6500-0-4xxx-300-5xxx-x1x0-000-205	7,556
Staff Development - Travel & Conference	01-6500-0-5200-300-5xxx-x1x0-000-205	3,000
Staff Development - Interprogram Charges/Printing	01-6500-0-5725-300-5xxx-x1x0-000-205	800
Staff Development - Other Services	01-6500-0-5800-300-5766-1110-000-205	15,783
Special Ed - Excess - State Special Schools	01-6500-0-7130-300-5766-9200-000-208	45,000
Special Ed - Excess - Other Tuit, Exc Cost Pmt to Dist.	01-6500-0-7141-300-5766-9200-000-208	273,448
Special Ed - Excess - Other Tuit, Exc Cost Pmt to COE	01-6500-0-7142-300-5766-9200-000-208	1,254,500
Special Ed Specialized Svcs - Consulting Services	01-6500-0-5832-300-5766-1197-000-209	40,000
Special Ed - Excess - Other Tuit, Exc Cost Pmt to COE	01-6500-0-7142-300-5766-9200-000-209	187,272
SELPA - Certificated Variable Salaries	01-6500-0-1903-300-5001-2100-000-215	3,743
SELPA - Classified Variable Salaries	01-6500-0-2401-300-5001-2100-000-215	107
SELPA - Variable Benefits	01-6500-0-3xxx-300-5001-2100-000-215	839
SELPA - Material & Supplies	01-6500-0-43xx-300-5001-2100-000-215	1,327
SELPA - Travel & Conference	01-6500-0-5200-300-5001-2100-000-215	9,984
SELPA - Dues & Memberships	01-6500-0-5300-300-5001-2100-000-215	3,500
SELPA - Other Services	01-6500-0-5800-300-5001-2495-000-215	500
SELPA - Legal Fees	01-6500-0-5880-300-5001-7160-000-215	6,000
SELPA - Licensing Software	01-6500-0-5882-300-5001-2100-000-215	41,179
Certificated Salaries - Stipends	01-6500-0-1x02-300-57xx-xxxx-000-250	761,100
Certificated Variable Salaries	01-6500-0-1x03-300-5xxx-x1x0-000-250	12,000
Certificated Variable Substitute Salaries	01-6500-0-1x04-300-5xxx-x1x0-000-250	896,544
Classified Variable Salaries	01-6500-0-2401-300-5001-2100-000-250	5,000
Classified Variable Substitute Salaries	01-6500-0-2x04-xxx-5xxx-xxxx-000-250	37,500
Variable Benefits	01-6500-0-3xxx-xxx-5xxx-xxxx-000-250	201,318
Class Size Overages - Certificated Variable Salaries	01-6500-0-1x03-300-576x-x1x0-015-250	56,353
Class Size Overages - Variable Benefits	01-6500-0-3xxx-300-576x-x1x0-015-250	12,482
6th Period - Certificated Variable Salaries	01-6500-0-1105-xxx-5760-1120-080-250	25,200
6th Period - Variable Benefits	01-6500-0-3xx1-xxx-5760-1120-080-250	923
IEP's - Certificated Substitute Salaries	01-6500-0-1104-300-576x-11x0-300-250	2,014
IEP's - Variable Benefits	01-6500-0-3xx1-300-576x-11x0-300-250	446
Home & Hospital - Certificated Variable Salaries	01-6500-0-1103-300-5766-1130-303-250	33,566
Home & Hospital - Variable Benefits	01-6500-0-3xx1-300-5766-1130-303-250	7,434
Home & Hospital - Materials & Supplies	01-6500-0-4300-300-5766-1130-303-250	559
Home & Hospital - Mileage	01-6500-0-5230-300-5766-1130-303-250	2,000
Home & Hospital - Interprogram Charges/Printing	01-6500-0-5725-300-5766-1130-303-250	240
TOTAL		\$7,357,400

Total Budget: \$7,357,400

SPECIAL EDUCATION ACHIEVE PROGRAM

JASON STRICKER
Executive Director

Achieve provides a therapeutic education program for students in need of social emotional therapy, social skill development, focus on academic progress, self-improvement, growth, and family engagement and support. This program provides full day treatment in a total milieu therapeutic environment. Staff provides small group instruction and intensive supports to access the general education curriculum beyond the typical accommodations and supplemental aids/services that can be provided in the typical general education classroom or SELF programs, due to social emotional and behavioral needs. Achieve directly addresses students' behavioral and diagnostic/clinical needs, which are evidenced by the presence of significant challenging behaviors and/or an identified mental/emotional disturbance. The program provides behavioral and therapeutic interventions that are coordinated with the student's IEP and support academic success. The interventions are designed to reduce symptoms, improve behavioral functioning, increase the individual's ability to cope with and relate to others, and enhance the student's capacity to function in an educational setting. These unique education programs are not behavioral or disciplinary schools, or a path to Special Day Class (SDC) placement in high school.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits		0.00	\$0

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-6500-0-1104-300-5766-1110-000-213	\$1,800
Classified Variable Salaries	01-6500-0-2404-300-5766-2700-000-213	991
Variable Benefits	01-6500-0-3xxx-300-5766-xxx0-000-213	441
Material & Supplies	01-6500-0-4300-300-5xxx-xxx0-000-213	12,568
Mileage	01-6500-0-5230-300-5766-1110-000-213	200
Rentals/Leases/Repairs	01-6500-0-5600-300-5766-1110-000-213	2,500
Field Trips (TRUSD Buses)	01-6500-0-5742-654-5766-1110-000-213	500
Other Services	01-6500-0-5800-300-5766-1181-000-213	5,000
Licensing Software	01-6500-0-5882-300-5766-1110-000-213	1,000
TOTAL		\$25,000

Total Budget: \$25,000

SPECIAL EDUCATION DESIGNATED INSTRUCTION SERVICES

JASON STRICKER
Executive Director

Designated Instruction Services (DIS) are designed to serve the needs of eligible students, as determined by professional assessment by an IEP team. Services may include, but are not limited to, speech/language therapy, occupational therapy, physical therapy, vision, counseling, and other services as defined by law.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits		0.00	\$0

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-6500-0-4300-300-57x0-3150-000-204	\$1,713
Mileage	01-6500-0-5230-300-57x0-3150-000-204	1,310
Other Services	01-6500-0-5880-300-5760-3150-000-204	1,000
TOTAL		\$4,023

Total Budget: \$4,023

SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL

JASON STRICKER
Executive Director

The early intervention preschool grant provides funds to school districts to support services and the expansion of inclusive practices and access to educational services for preschool students in the least restrictive environment (LRE). The funds support implementation of services and supports that have been determined to improve school readiness and long-term outcomes for infants, toddlers, and preschool pupils from birth to five years of age.

STAFF	FTE	SALARIES	BENEFITS
Director Early Childhood	1.00	\$163,040	\$47,190
Psychologist	0.80	110,526	38,914
Paraeducator III	3.00	122,859	69,204
Subtotal FTE, Salaries & Benefits	4.80		\$551,733

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-6547-0-1103-300-0001-1000-000-218	\$9,953
Classified Variable Salaries	01-6547-0-2401-300-0001-2700-000-218	3,181
Variable Benefits	01-6547-0-3xxx-300-0001-xx00-000-218	3,382
Books, Materials & Supplies	01-6547-0-4x00-300-0001-xx00-000-218	460,000
Other Services	01-6547-0-58xx-300-0001-1000-000-218	520,563
Travel & Conference	01-6547-0-5200-300-0001-1000-000-218	35,000
Rentals/Leases/Repairs	01-6547-0-5600-300-0001-1000-000-218	2,197
District Support/Indirect Costs @ 4.61%	01-6547-0-7310-300-0001-7210-000-218	73,115
TOTAL		\$1,107,391

Estimated Carryover: \$3,035,144

Allocated Revenue: \$1,319,484

Estimated Restricted Ending Fund Balance: \$2,695,504

Total Budget:

**\$1,659,124
(Restricted)**

\$192,062 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION EXTENDED SCHOOL YEAR

JASON STRICKER
Executive Director

Students receiving services in this program may require continued instruction during the summer months. Although the majority of these students have moderate/severe disabilities, some students with milder disabilities require Extended School Year (ESY) services. Areas covered support the student's IEP goals.

STAFF	FTE	SALARIES	BENEFITS
See Below for Variable Salaries and Benefits			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-6500-0-1x03-300-5763-x1x0-000-201	\$91,438
Certificated Substitute Salaries	01-6500-0-1104-300-5763-1110-000-201	3,000
Classified Variable Salaries	01-6500-0-2x05-300-5763-xxxx-000-201	86,419
Classified Substitute Salaries	01-6500-0-2104-300-5763-1110-000-201	3,000
Variable Benefits	01-6500-0-3xxx-300-5763-xxxx-000-201	51,847
Materials & Supplies	01-6500-0-4300-300-5763-1110-000-201	3,500
Mileage	01-6500-0-5230-300-5763-2110-000-201	300
Interprogram Charges/Printing	01-6500-0-5725-300-5763-2100-000-201	300
Other Services	01-6500-0-5800-300-5763-x1x0-000-201	21,212
TOTAL		\$261,016

Total Budget: \$261,016

**SPECIAL EDUCATION
LOW INCIDENCE
SPECIALIZED SERVICES**

JASON STRICKER
Executive Director

Funding supports for specialized materials and services for students with low incidence disabilities as required under the Individualized Education Program (IEP) for each pupil with low incidence disabilities as defined in California Education Code Section 56026.5: "hearing impairments, vision impairments, severe orthopedic impairments, or any combination thereof."

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2024-25 Budget
Material & Supplies	01-6500-0-43x0-300-5766-1110-000-212	\$187,824
Inventoried Supplies \$500-\$4,999	01-6500-0-44x0-300-5766-1110-000-212	180,000
Licensing Software	01-6500-0-5882-300-5766-1110-000-212	2,600
Equipment	01-6500-0-6400-300-5766-1110-000-212	200,000
Direct Support/Indirect Cost	01-6500-0-7310-300-5001-7210-000-212	17,076
TOTAL		\$587,500

Total Budget: \$587,500

SPECIAL EDUCATION NONPUBLIC SCHOOLS/AGENCIES

JASON STRICKER
Executive Director

Special Education Nonpublic Schools are designed for students whose disabilities and needs are severe enough that their educational needs cannot be met by existing District or County programs.

Special Education Nonpublic Agencies are utilized to provide services for students including assessment and DIS services when the District does not have the resources/capacity within the District.

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

Category	Budget Code	2024-25 Budget
Nonpublic Schools	01-6500-0-5x00-300-5766-1180-000-201	\$3,612,773
Nonpublic Agencies	01-6500-0-5x00-300-5766-1181-000-201	11,387,227
TOTAL		\$15,000,000

Total Budget: \$15,000,000

SPECIAL EDUCATION RESOURCE SPECIALIST PROGRAM

JASON STRICKER
Executive Director

The Resource Specialist Program (RSP) serves special education students whose primary needs can be met in general education programs. The majority of students' school day is spent in general education classes, with pull out and/or push in support from the RSP teacher.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits		0.00	\$0

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-6500-0-4300-300-5760-1120-000-201	\$10,825
Mileage	01-6500-0-5230-300-5760-1120-000-201	1,000
TOTAL		\$11,825

Total Budget: \$11,825

SPECIAL EDUCATION SDC (MILD/MODERATE)

JASON STRICKER
Executive Director

Special Day Classes are designed to provide special education services to students with special needs for a majority of their school day. Special Day Class programs are for mild/moderate disabilities as determined to meet the students' educational needs as identified by an Individualized Education Program (IEP) team.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2024-25 Budget
Textbooks	01-6500-0-4100-300-5760-1110-000-201	\$200
Books Other Than Textbooks	01-6500-0-4200-300-5760-1110-000-201	162
Materials & Supplies	01-6500-0-4300-300-5760-1110-000-201	6,485
Mileage	01-6500-0-5230-300-5760-1110-000-201	1,650
Rentals/Leases/Repairs	01-6500-0-5600-821-5760-1110-000-201	2,838
Interprogram Charges/Printing	01-6500-0-5725-300-5760-1110-000-201	250
Licensing Software	01-6500-0-5882-300-5760-1110-000-201	115
TOTAL		\$11,700

Total Budget: \$11,700

SPECIAL EDUCATION SDC (MODERATE/SEVERE)

JASON STRICKER
Executive Director

Special Day Classes are to provide special education services to eligible students for a majority of their school day. Special Day Classes are for moderate/severe disabilities, as determined, to meet the students' needs as identified by an Individualized Education Program (IEP) team. Students receive intense training in this program including academics, independent living skills, and vocational skills.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits		0.00	\$0

Category	Budget Code	2024-25 Budget
Books Other Than Textbooks	01-6500-0-4200-300-5766-1110-000-201	\$2,800
Materials & Supplies	01-6500-0-4300-xxx-57xx-1110-000-201	32,747
Computer Software & Supplies	01-6500-0-4310-300-5766-1110-000-201	8,000
Mileage	01-6500-0-5230-300-5766-1110-000-201	100
Interprogram Charges/Postage	01-6500-0-5715-690-5730-1110-000-201	100
Interprogram Charges/Printing	01-6500-0-5725-300-5766-1110-000-201	500
Licensing Software	01-6500-0-5882-300-5766-1110-000-201	2,000
TOTAL		\$46,247

Total Budget: \$46,247

SPECIAL EDUCATION STATE MENTAL HEALTH

JASON STRICKER
Executive Director

The State Mental Health funds are designed to be used for educationally-related mental health services that are included in a student's IEP. Services may include psychological services, counseling and guidance.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Special Education/SELPA	0.15	\$28,642	\$8,017
Director Special Education	0.25	44,322	14,447
Coordinator Special Education	0.85	114,836	36,395
Psychologist	2.10	266,561	84,296
Program Specialist	0.75	84,019	27,804
Mental Health Therapist	2.00	266,582	87,245
Behavior Intervention Specialist	3.75	214,420	117,099
Behavior and Academic Intervention Assistant	13.00	592,736	324,117
School Social Worker			
Subtotal FTE, Salaries & Benefits	22.85		\$2,311,538

Category	Budget Code	2024-25 Budget
Certificated Variable Salaries	01-6546-0-1103-300-5766-1110-000-210	\$4,800
Variable Benefits	01-6546-0-3xx1-300-5766-1110-000-210	870
Books, Materials & Supplies	01-6546-0-4x00-300-5xxx-x1xx-000-210	3,000
Other Services	01-6546-0-5xxx-300-5xxx-x1xx-000-2x0	254,100
Travel & Conference	01-6546-0-5200-300-5001-2100-000-210	21,648
Mileage	01-6546-0-5230-300-5001-3115-000-210	2,000
District Support/Indirect Costs @ 4.61%	01-6546-0-7310-300-5011-7210-000-210	110,085
TOTAL		\$396,503

Estimated Carryover: \$ 928,584

Total Budget:

\$2,708,041

Allocated Revenue: \$1,779,457

(Restricted)

Estimated Restricted Ending Fund Balance: \$0

\$503,289 of the above budget is also reflected in the school site budgets.

**SPECIAL EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION
IMPROVEMENT ACT -
LOCAL ASSISTANCE (AKA PL 94-142)**

JASON STRICKER
Executive Director

The Individuals with Disabilities Education Improvement Act (IDEA) funds provide support for special education supports and services.

It is the policy of the Twin Rivers Unified School District that all children with disabilities (including children with disabilities attending private schools) regardless of the severity of their disability, and who are in need of special education and related services are identified, located and evaluated in compliance with federal and California law.

Each parentally placed private school student with a disability that is designated by the district to receive services is entitled to an ISP detailing the specific special education and related services that the district will provide. (34 C.F.R. § 300.138 (b); 34 C.F.R. § 300.132 (b).) The IDEA, which uses the term "services plan" rather than ISP, defines such plan as being a written statement that describes the special education and related services the LEA will provide to a parentally-placed child with a disability enrolled in a private school who has been designated to receive services.

STAFF	FTE	SALARIES	BENEFITS
Program Specialist	0.25	\$25,553	\$8,447
Psychologist	1.45	183,781	66,298
Language/Speech/Hearing Specialist	1.80	197,110	63,890
Paraeducator II	56.38	2,313,130	1,340,599
Paraeducator III	104.19	4,509,994	2,575,054
Paraeducator Sign Language	0.79	36,844	22,047
Office Manager-Elementary School	0.50	29,727	15,344
Subtotal FTE, Salaries & Benefits	165.36		\$11,387,818

Category	Budget Code	2024-25 Budget
Classified Variable Salaries	01-3310-0-2x0x-xx0-57xx-xxx0-000-307	\$3,500
Classified Substitute Salaries	01-3310-0-2x04-xx0-57xx-xxx0-000-307	21,000
Projected Open Position Savings	01-3310-0-2106-300-5766-1110-000-307	(1,200,000)
Variable Benefits - Classified Salaries	01-3310-0-3xx2-xx0-57xx-xxx0-000-307	2,875
Variable Benefits - Projected Open Position Saving	01-3310-0-3xx2-300-5766-1110-000-307	(766,984)
Materials & Supplies	01-3310-0-4300-xx0-5xxx-xxx0-000-307	8,300
Mileage	01-3310-0-5230-300-57x0-x1x0-000-307	1,000
All Other Transfers Out	01-3310-0-7299-000-5001-9200-000-307	115,000
District Support/Indirect Costs @ 4.61%	01-3310-0-7310-300-5001-7210-000-307	435,991
TOTAL		(1,379,318)

Allocated Revenue: \$7,822,862
Contributions: 2,185,638
Total Revenue: \$10,008,500

Total Budget: \$10,008,500
(Restricted)

\$10,452,273 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION IDEA PRESCHOOL GRANTS

JASON STRICKER
Executive Director

This program provides supports and services to preschool aged students with disabilities.

STAFF	FTE	SALARIES	BENEFITS
Program Specialist	0.25	\$25,553	\$8,433
Language/Speech/Hearing Specialist	1.80	197,110	63,890
Paraeducator III	1.56	64,833	41,165
Office Manager-Elementary School	0.50	29,727	15,343
Subtotal FTE, Salaries & Benefits	4.11		\$446,054

Category	Budget Code	2024-25 Budget
Classified Salaries & Substitute Salaries	01-3315-0-2x04-6xx-5730-xxx0-000-342	\$634
Variable Benefits	01-3315-0-3902-6xx-5730-xxx0-000-342	27
Materials & Supplies	01-3315-0-4300-300-5730-1110-000-342	500
Mileage	01-3315-0-5230-300-5730-2100-000-342	500
District Support/Indirect Costs @ 4.61%	01-3315-0-7310-300-5730-7210-000-342	20,640
TOTAL		\$22,301

Allocated Revenue: \$187,975
Contributions: 280,380
Total Revenue: \$468,355

Total Budget: \$468,355
(Restricted)

\$151,729 of the above budget is also reflected in the school site budgets.

**SPECIAL EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION
ACT, PRESCHOOL STAFF DEVELOPMENT**

JASON STRICKER
Executive Director

Preschool Staff Development funds provide for local staff development opportunities for those who work in infant and preschool programs. The funds are disseminated on a pro-rata basis based on the prior year December student count, ages 3-5. The funds are also used for in-service training and may include a staff training program.

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

Category	Budget Code	2024-25 Budget
Travel & Conference	01-3345-5-5200-300-5730-1110-000-356	\$1,566
District Support/Indirect Costs @ 4.61%	01-3345-5-7310-300-5001-7210-000-356	72
TOTAL		\$1,638

Allocated Revenue: \$ 1,638

Total Budget:

**\$1,638
(Restricted)**

SPECIAL EDUCATION PART C, EARLY EDUCATION PROGRAMS

JASON STRICKER
Executive Director

These funds are used to contract with the Sacramento County Office of Education to provide services to infants on an Individualized Education Plan (IEP).

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

Category	Budget Code	2024-25 Budget
Other Services	01-3385-5-5800-300-5710-1110-000-354	\$55,632
TOTAL		\$55,632

Allocated Revenue:	\$55,632	Total Budget:	\$55,632 (Restricted)
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SPECIAL EDUCATION IDEA MENTAL HEALTH

JASON STRICKER
Executive Director

The IDEA Mental Health funds are designed to be used for educationally-related mental health services that are included in a student's IEP. Services may include psychological services, counseling and guidance.

STAFF	FTE	SALARIES	BENEFITS
Coordinator Special Education	0.20	\$23,094	\$7,335
Psychologist	0.40	55,778	16,000
Mental Health Therapist	1.00	133,026	43,042
Program Specialist	0.20	26,521	6,935
Subtotal FTE, Salaries & Benefits	1.80		\$311,731

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-3327-5-4300-300-5766-3120-000-352	\$54,912
Mileage	01-3327-5-5230-300-5011-2100-000-352	400
District Support/Indirect Costs @ 4.61%	01-3327-5-7310-300-5011-7210-000-352	16,920
TOTAL		\$72,232

Allocated Revenue: \$383,963

Total Budget:

**\$383,963
(Restricted)**

SPECIAL PROJECTS, CO-CURRICULAR AND COMPLIANCE

TRAVIS BURKE
Director

The Special Projects Department is responsible for providing service for the following programs: Title I, Expanded Learning (ASES/ELO-P), LCAP, Summer School and Alternative Interventions. The overall goal of the department is to ensure clear supports are provided while maintaining alignment and coherence throughout the District's Multi-Tier System of Supports. Students and staff learn best through ongoing collaboration, Professional Development, PLC's, and quality direct student services.

STAFF	FTE	SALARIES	BENEFITS
Director Special Projects, Co-Curricular and Comp.	0.50	\$88,644	\$28,896
Administrative Secretary	1.00	67,850	39,204
Subtotal FTE, Salaries & Benefits	1.50		\$224,594

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-4300-090-0000-2100-000-642	\$3,865
Dues & Memberships	01-0000-0-5300-090-1490-1000-000-642	300
Rentals/Leases/Repairs	01-0000-0-5600-090-0000-2100-000-642	9,825
Interprogram Charges/Postage	01-0000-0-5715-090-0000-2100-000-642	10
Interprogram Charges/Printing	01-0000-0-5725-090-0000-2100-000-642	500
Other Services	01-0000-0-5800-090-0000-2100-000-642	500
Subtotal		\$15,000
LCAP	01-0730-0-xxxx-090-xxxx-xxxx-000-642	\$151,472
TOTAL		\$166,472

Total Budget: \$391,066

STUDENT SERVICES

RUDY PUENTE
Director

Student Services plans, implements, and monitors health wellness and prevention, child welfare, student attendance, student behavior and intervention or prevention programs for high risk youths, and mandated vision and hearing screenings for all students. The Student Services Department provides both technical assistance and training on student records. Student Services focuses on the reduction of student substance abuse, suspension/expulsion, improved attendance, alternative education placements, foster youth services, homeless services, behavior intervention support, Parenting & Pregnant Minors Program, Tobacco Use Prevention and Education (TUPE) programs, and District School Attendance Review Board program. Also, Student Services focuses on implementation of Title I programs that support neglected and delinquent youths.

STAFF	FTE	SALARIES	BENEFITS
Director Student Services	1.00	\$187,925	\$60,146
Health & Wellness Administrative	1.00	146,146	43,448
Coordinator Child Welfare	0.50	70,595	19,782
Counselor - Secondary*	1.00	122,583	36,265
Program Specialist*	1.00	133,556	47,623
Student Engagement Specialist-Senior	1.06	61,412	35,216
Nurse	13.18	1,509,953	476,277
Enrollment Demographics Specialist	1.00	66,289	33,143
Student Engagement Specialist	1.00	75,330	45,587
Administrative Secretary	1.00	84,015	48,708
Administrative Clerk Bilingual-Senior	1.00	55,473	29,257
Administrative Services Technician-H,W&P	1.00	62,598	33,569
Administrative Clerk	1.00	56,879	29,762
Health Services Specialist-LVN	12.00	699,302	330,014
Health Services Assistant	1.00	46,780	17,141
Subtotal FTE, Salaries & Benefits	37.74		\$4,664,774

Category	Budget Code	2024-25 Budget
Summer School		
Materials & Supplies	01-0000-0-4300-060-1720-1000-000-611	\$902
Child Welfare & Attendance		
Materials & Supplies	01-0000-0-4300-060-0000-3130-000-611	\$712
Travel & Conference	01-0000-0-5200-060-0000-3130-000-611	139
Mileage	01-0000-0-5230-060-0000-3130-000-611	500
Interprogram Charges/Postage & Printing	01-0000-0-57x5-060-0000-3130-000-611	1,168
Postage	01-0000-0-5920-060-0000-3130-000-611	75
Cellular Telephones	01-0000-0-5930-060-0000-3130-000-611	420
Health Services/Nurses		
Certificated Nurse - Extra Duty	01-0000-0-1203-060-0000-3140-000-611	\$1,000
Classified Support/Extra Duty Salaries	01-0000-0-2205-060-0000-3140-000-611	9,000
Variable Benefits	01-0000-0-3xxx-060-0000-3140-000-611	3,557
Materials & Supplies	01-0000-0-43xx-060-0000-3140-000-611	16,647
Subagreements for Services	01-0000-0-5100-060-0000-3140-000-611	20,000
Mileage	01-0000-0-5230-060-0000-3140-000-611	5,000
Interprogram Charges/Printing	01-0000-0-5725-060-0000-3140-000-611	367
Other Services	01-0000-0-5800-060-0000-3140-000-611	32,863
Cellular Telephones	01-0000-0-5930-060-0000-3140-000-611	8,000
Student Services/Other Pupil Services		
Other Certificated - Extra Assignment	01-0000-0-1903-060-0000-3900-000-611	\$320
Classified Support/Extra Duty Salaries	01-0000-0-240x-060-0000-3900-000-611	1,000
Variable Benefits	01-0000-0-3xxx-060-0000-3900-000-611	442
Books/Materials/Supplies	01-0000-0-4xxx-060-0000-3900-000-611	8,166
Travel & Conference	01-0000-0-5200-060-0000-3900-000-611	750
Mileage	01-0000-0-5230-060-0000-3900-000-611	1,000
Rentals/Leases/Repairs	01-0000-0-5600-060-0000-3900-000-611	1,281
Interprogram Charges/Postage & Printing	01-0000-0-57x5-060-0000-3900-000-611	4,000
Other Services	01-0000-0-5800-060-0000-3900-000-611	1,700
Postage	01-0000-0-5920-060-0000-3900-000-611	125
Cellular Telephones	01-0000-0-5930-060-0000-3900-000-611	1,260
Student Services/Operations		
Waste Disposal	01-0000-0-5525-060-9266-8200-000-611	\$2,500
TOTAL		\$122,894

*includes Supplemental/Concentration funding

Total Budget: \$4,787,668

SUPERINTENDENT'S OFFICE

STEVE MARTINEZ, Ed.D.
Superintendent

The Superintendent is responsible for administering the affairs of the District, evaluating the performance of cabinet-level District administrators and developing plans related to District progress and programs. The Superintendent also provides leadership within the District and encourages professional growth within District employee ranks. The Superintendent serves both the school system and the surrounding communities.

STAFF	FTE	SALARIES	BENEFITS
Superintendent	1.00	\$363,847	\$101,841
Executive Assistant Senior	1.00	134,836	57,223
Subtotal FTE, Salaries & Benefits	2.00		\$657,747

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-4300-010-0000-7150-000-601	\$10,000
Computer Software & Supplies	01-0000-0-4310-010-0000-7150-000-601	500
Materials & Supplies - Meetings	01-0000-0-4325-010-0000-7150-000-601	5,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-010-0000-7150-000-601	3,000
Travel & Conference	01-0000-0-5200-010-0000-7150-000-601	4,846
Mileage	01-0000-0-5230-010-0000-7150-000-601	100
Dues & Memberships	01-0000-0-5300-010-0000-7150-000-601	10,300
Rentals/Leases/Repairs	01-0000-0-5600-010-0000-7150-000-601	6,000
Interprogram Charges/Postage	01-0000-0-5715-010-0000-7150-000-601	100
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7150-000-601	100
Other Services	01-0000-0-5800-010-0000-7150-000-601	54,704
Licensing Software	01-0000-0-5882-010-0000-7150-000-601	4,457
Cellular Services	01-0000-0-5930-010-0000-7150-000-601	1,000
Wireless Services	01-0000-0-5935-010-0000-7150-000-601	2,700
TOTAL		\$102,807

Total Budget:

\$760,554

TITLE I, PART A

TRAVIS BURKE
Director

The purpose of Title I is to ensure all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach minimum proficiency. Title I funds will be used to support effective, evidence-based educational strategies that close the achievement gap and enable students to meet the state's challenging academic standards. The site and district leadership teams develop the budget based on the district's comprehensive needs assessment data that are also reflected in each school site's School Plan for Student Achievement.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator Child Welfare	0.69	\$97,422	\$27,300
Coordinator MTSS & Interventions	0.50	71,290	19,693
Program Specialist	1.50	193,199	54,501
Counselor - Secondary	1.65	166,255	51,851
Intervention Specialist MTSS	21.00	2,424,923	793,404
School Social Worker	1.00	123,407	36,369
Student Support Teacher	9.95	1,031,796	292,076
Teacher- Avid	3.80	347,587	126,888
Program Development Specialist	0.90	90,486	49,179
Academic Intervention Specialist Bilingual	7.02	422,649	228,690
Academic Intervention Specialist Senior	5.67	382,021	207,142
Behavior/Academic Intervention Assistant	2.44	111,070	50,962
Academic and Career Advisor	1.00	61,208	31,317
Administrative Clerk Senior	0.50	32,558	20,959
Budget Analyst	0.40	35,045	16,321
Campus Safety Specialist	1.97	86,386	52,021
Family and Community Liaison	6.38	340,622	150,641
Paraeducator I	1.69	60,592	19,144
Student Engagement Specialist-Senior	2.69	145,476	83,383
Subtotal FTE, Salaries & Benefits	70.75		\$8,535,833

Category	Budget Code	2024-25 Budget
Certificated Salaries - Substitutes	01-3010-5-1104-xxx-xxxx-1000-xx0-3xx	\$168,536
Certificated Salaries	01-3010-5-1x0x-xxx-xxxx-xxxx-xx0-3xx	2,054,509
Classified Variable Salaries	01-3010-5-2x0x-xxx-xxxx-xxxx-000-3xx	309,222
Variable Benefits	01-3010-5-3xxx-xxx-xxxx-xxxx-xx0-3xx	696,156
Books Other Than Textbooks	01-3010-5-4200-xxx-xxxx-xxxx-xx0-3xx	105,583
Materials & Supplies	01-3010-5-4300-xxx-xxxx-xxxx-xx0-3xx	837,018
Computer Software & Supplies	01-3010-5-4310-xxx-xxxx-xxxx-000-3xx	123,986
Materials & Supplies - Meetings	01-3010-5-4325-xxx-xx00-2495-000-312	34,442
Supplies \$500-\$4,999	01-3010-5-44x0-xxx-xxxx-xxxx-000-3xx	124,890
Subagreements for Services	01-3010-5-5100-xxx-1xxx-1000-24x-31x	1,368,500
Travel & Conference	01-3010-5-5200-xxx-xxxx-xxxx-xx0-3xx	249,105
Mileage	01-3010-5-5230-0xx-xxxx-xx00-000-3xx	1,000
Dues & Memberships	01-3010-5-5300-088-1195-1000-440-329	67,000
Interprogram Charges	01-3010-5-57xx-xxx-xxxx-xxxx-000-3xx	22,723
Other Services	01-3010-5-58xx-xxx-xxxx-xxxx-xxx-3xx	762,056
Licensing Software	01-3010-5-5882-xxx-xxxx-xxxx-xxx-3xx	494,792
Direct Support/Indirect Cost @ 4.61%	01-3010-x-7310-xxx-0000-7210-000-3xx	672,454
TOTAL		\$8,091,972

Allocated Revenue:	\$15,633,582	Total Budget:	\$16,627,805
Unearned Revenue:	994,223		(Restricted)
Total Revenue:	\$16,627,805		

\$6,763,982 of the above budget is also reflected in the school site budgets.

TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION

GINA CARREÓN
Chief Human Resources Official
TRAVIS BURKE
Director
KIRSTI SCHROEDER
Director

Title II A is a federal program that increases student academic achievement consistent with the challenging state academic standards. It improves the quality and effectiveness of teachers, principals and other school leaders. It provides low-income and minority students greater access to effective teachers, principals, specialized instructional personnel and other school leaders. An equitable share of Title II A funds must be allocated to private schools located in the district boundaries if the school elects to have Title II A services.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist New Teacher Support	2.00	\$264,400	\$79,568
Subtotal FTE, Salaries & Benefits	2.00		\$343,968

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-4035-5-1906-086-0000-2100-000-365	\$56,024
Certificated Salaries - Extra Duty	01-4035-5-1x03-xxx-xxxx-xxx0-xxx-365	338,502
Certificated Salaries - Substitutes	01-4035-5-1104-030-5730-1110-094-365	2,500
Classified Salaries - Extra Duty	01-4035-5-2105-141-1695-1000-240-365	5,000
Variable Benefits	01-4035-5-3xxx-xxx-xxxx-xxx0-xxx-365	94,206
Books Other Than Textbooks	01-4035-5-4200-141-1695-1000-240-365	7,500
Travel & Conference	01-4035-5-52xx-xxx-xxxx-xx00-0xx-365	15,000
Other Services	01-4035-5-5xx0-xxx-xxxx-xx00-xxx-3x5	421,124
Licensing Software	01-4035-5-5882-030-9570-7400-000-365	15,000
Direct Support/Indirect Cost @ 4.61%	01-4035-x-7310-xxx-0000-7210-000-3x5	47,726
TOTAL		\$1,002,582

Allocated Revenue:	\$ 1,527,177	Total Budget:	\$1,346,550
Unearned Revenue:	69,373		(Restricted)
Transfer to Title IV:	(250,000)		
Total Revenue:	\$ 1,346,550		

TITLE III - ENGLISH LEARNERS STUDENT PROGRAM

JISEL VILLEGAS, Ph.D.
Director

Title III is a federal program for English learners (EL) and immigrant students. Title III funds may be used to support a wide array of instructional support services for EL students and their families. The funds are to be directed to activities that assist EL students to acquire English and to meet grade level and graduation standards. Professional development for teaching staff is among the services provided through Title III funds that enhance instruction for EL students. An equitable share of Title III funds must be allocated to private schools located in the district boundaries if they elect services.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist - EL	0.90	\$118,444	\$34,437
Student Learning Coach - EL	3.60	371,305	110,163
TOSA EL	0.90	86,176	26,112
TOSA, PK-6 ELD	0.90	115,264	41,768
Subtotal FTE, Salaries & Benefits	6.30		\$903,669

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-4203-5-4300-100-1110-1000-000-380	\$96,670
Direct Support/Indirect Cost @ 4.61%	01-4203-x-7310-100-0000-7210-000-380	46,115
TOTAL		\$142,785

Allocated Revenue: \$882,184
Unearned Revenue: \$164,270

Total Revenue: \$1,046,454

Total Budget: \$1,046,454
(Restricted)

TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT

TRAVIS BURKE
Director

Title IV funds are utilized to provide all students with access to a well-rounded education, with a focus on improving conditions for student learning, as well as the use of technology to improve the academic achievement and digital literacy of all students. District funds are primarily used to support arts integration, instructional technology tools, as well as curricular tools to enhance classroom engagement. Private school consultation is provided as requested to ensure equitable services and support are available.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist	2.00	\$240,831	\$77,078
Campus Safety Specialist	1.75	74,725	38,982
Subtotal FTE, Salaries & Benefits		3.75	\$431,616

Category	Budget Code	2024-25 Budget
Certificated Salaries - Extra Duty	01-4127-5-1x0x-xxx-xxxx-xxx0-xxx-377	\$108,862
Variable Benefits	01-4127-5-3xx1-xxx-xxxx-xxx0-xxx-377	42,076
Books Other Than Textbooks	01-4127-5-4200-437-1110-1000-487-377	300
Materials/Supplies	01-4127-5-4x00-xxx-1xx0-1000-487-377	133,694
Computer Supplies \$500-\$4,999	01-4127-5-4410-4xx-1110-1000-489-377	14,000
Subagreements For Services	01-4127-5-5100-090-1110-1000-487-377	75,000
Other Services	01-4127-5-5800-xxx-xxx0-xxx0-48x-377	618,592
Licensing Software	01-4127-5-5882-437-1110-1000-487-377	3,439
Direct Support/Indirect Cost @ 4.61%	01-4127-5-7310-xxx-0000-7210-000-377	62,353
TOTAL		\$1,058,316

Allocated Revenue:	\$1,239,932	Total Budget:	\$1,489,932
Transfer from Title II:	250,000		(Restricted)
Total Revenue:	\$1,489,932		

\$213,706 of the above budget is also reflected in the school site budgets.

TOBACCO USE PREVENTION EDUCATION

RUDY PUENTE
Director

The purpose of the Tobacco Use Prevention Education (TUPE) program is to reduce youth tobacco use through education, intervention, cessation and youth development activities. Youth are encouraged to make healthy choices regarding tobacco use through research-validated instruction. Educational opportunities are presented in assemblies and individual or group activities which build knowledge and promote social and decision making skills. Collaboration with community-based tobacco control programs is an integral part of program planning. For optimal effectiveness, schools, parents and the larger community are also included in planning and implementation. TUPE grant outcomes are monitored through the California Healthy Kids Survey which is administered every year for all students in grades 7-12. In addition, the TUPE Program Specialist monitors student substance abuse infractions on AERIES Dashboard as another measure of TUPE progress. The program's instruction and collaboration has been documented to increase student's ability to make healthy choices.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	1.00	\$73,954	\$35,897
Subtotal FTE, Salaries & Benefits	1.00		\$109,851

Category	Budget Code	2024-25 Budget
Certificated Salaries	01-6690-0-1903-060-11x0-4100-000-420	\$36,000
Variable Benefits	01-6690-0-3xx1-060-11x0-4100-000-420	7,974
Material & Supplies	01-6690-0-4300-060-1110-1000-000-420	16,041
Mileage	01-6690-0-5230-060-0000-2100-000-420	491
Other Services	01-6690-0-5800-060-xxxx-x100-000-420	42,400
Cellular Services	01-6690-0-5930-060-0000-3900-000-420	420
Direct Support/Indirect Cost @ 4.61%	01-6690-0-7310-060-0000-7210-000-420	9,827
TOTAL		\$113,153

Allocated Revenue \$223,004

**Total Budget: \$223,004
(Restricted)**

TRANSPORTATION SERVICES

AAMIR MOHIUDDIN
Director

The Transportation Department is responsible for providing Home to School and Special Needs transportation for students who attend school within the boundaries of the Twin Rivers Unified School District. In addition, the department is responsible for providing transportation for educational, recreational and athletic events. This department also services and repairs all white fleet vehicles for district departments and school sites, i.e.: Maintenance, Custodial, Nutrition Services, Instructional Technology and Police Services, etc.

STAFF	FTE	SALARIES	BENEFITS
Director Transportation Services	1.00	\$153,024	\$66,072
Manager Transportation Planning Services	1.00	122,339	52,733
Manager Vehicle Maintenance	1.00	112,504	55,248
Supervisor Transportation	1.00	98,636	53,961
Supervisor Vehicle Maintenance	1.00	117,541	57,057
Administrative Secretary	1.00	73,423	35,706
Accounting Technician	1.00	76,782	42,413
Accounting Clerk-Senior	1.00	68,820	50,622
Vehicle Servicing Mechanic	2.00	119,682	61,653
Vehicle Technical Mechanic	2.00	160,304	90,944
Transportation Router	1.00	70,222	28,038
Transportation Scheduler/Dispatcher	2.00	144,032	61,153
Inventory Control	1.00	56,042	31,213
Bus Driver-Senior	1.00	56,586	23,139
Bus Driver	56.59	2,872,119	1,599,328
Bus Driver Instructor	2.00	143,653	70,265
Bus Attendant	11.19	379,347	227,102
Van Driver	7.50	319,174	195,923
Subtotal FTE, Salaries & Benefits	94.28		\$7,946,800

Category	Budget Code	2024-25 Budget
Classified Salaries - Extra/Overtime/Subs	01-0720-0-2xxx-260-xxxx-3600-000-626	\$1,287,500
Classified Variable Benefits	01-0720-0-3xx2-260-xxxx-3600-000-626	209,500
Projected Open Position Savings- Salaries	01-0720-0-2206-260-xxxx-3600-260-626	(600,000)
Projected Open Position Savings - Benefits	01-0720-0-3902-260-xxxx-3600-260-626	(217,794)
Books/Materials & Supplies	01-0720-0-4x00-260-xxxx-3600-000-626	85,500
Computer Software & Supplies	01-0720-0-4310-260-xxxx-3600-000-626	10,000
Materials & Supplies - Meeting	01-0720-0-4325-260-xxxx-3600-000-626	10,000
Fuel/Oil	01-0720-0-4340-260-xxxx-3600-000-626	360,000
Materials & Supplies - Tire/Tube	01-0720-0-4341-260-xxxx-3600-000-626	220,000
Maintenance Supplies	01-0720-0-4350-260-0000-3600-000-626	20,000
Inventoryed/Computer Supplies \$500-\$4,999	01-0720-0-44x0-260-xxxx-3600-000-626	25,000
Travel & Conference / Meals / Mileage	01-0720-0-52xx-260-xxxx-3600-000-626	23,250
Rentals/Leases/Repairs	01-0720-0-56x0-260-xxxx-3600-000-626	570,000
Interprogram Charges/Postage	01-0720-0-5715-260-0000-3600-000-626	500
Interprogram Charges/Printing	01-0720-0-5725-260-xxxx-3600-000-626	1,500
Transportation Direct Charges/Repairs	01-0720-0-57xx-260-xxxx-3600-000-626	(507,365)
Other Services	01-0720-0-5800-260-xxxx-3600-xx0-626	949,479
Advertisement	01-0720-0-5810-260-0000-3600-000-626	250
Catering	01-0720-0-5825-260-xxxx-3600-000-626	5,000
Consultants	01-0720-0-5832-260-xxxx-3600-000-626	7,500
Licensing Software	01-0720-0-5882-260-xxxx-3600-000-626	275,000
Pupil Transportation	01-0720-0-5895-260-xxxx-3600-000-626	22,000
Wireless Services	01-0720-0-5935-260-xxxx-3600-000-626	1,250
Construction/Equipment Replacement	01-0720-0-6400-260-xxxx-3600-000-626	265,000
Subtotal		\$3,023,070
Interprogram Credits/Transportation Field Trip	01-0720-0-xxxx-000-0000-3600-000-626	(\$972,045)
Subtotal		\$2,051,025
LCAP	01-0730-0-6400-260-xxxx-3600-000-626	\$1,000,000
TOTAL		\$3,051,025

Contribution Revenue: \$ 5,708,777
Allocated Revenue: \$ 4,289,048
Total Revenue: \$ 9,997,825

Total Budget: \$10,997,825
(Locally Restricted)

UKRANIAN REFUGEE SCHOOL IMPACT GRANT

JISEL VILLEGAS, Ph.D.
Director

These funds are awarded from the Public Health Institute's Sehat Initiative to improve the health and well-being of refugees in California and throughout the United States. The funds will provide support services to newly arrived refugee students, youth and families from Ukraine. These funds must target Ukrainian youth and non-Ukrainian youth displaced from Ukraine.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Learning Coach - EL	1.00	\$123,407	\$41,957
Program Development Specialist	0.10	9,161	4,774
Subtotal FTE, Salaries & Benefits	1.10		\$179,299

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-9514-0-4300-100-xxx0-xxx0-000-742	\$12,012
Interprogram Charges	01-9514-0-5725-100-1110-1000-000-742	500
Other Services	01-9514-0-5800-100-xxxx-xxxx-000-742	23,880
Direct Support/Indirect Cost @ 4.61%	01-9514-0-7310-100-0000-7210-000-742	9,943
TOTAL		\$46,335

Allocated Revenue: \$225,634

Total Budget: \$225,634
(Locally Restricted)

UTILITIES

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

Category	Budget Code	2024-25 Budget
Other Utilities	01-0000-0-5500-000-0000-8200-000-654	\$195,000
S.M.U.D.	01-0000-0-5510-000-0000-8200-000-654	4,410,000
P.G. & E.	01-0000-0-5515-000-0000-8200-000-654	1,500,000
Water	01-0000-0-5520-000-0000-8200-000-654	975,000
Waste Disposal	01-0000-0-5525-000-0000-8200-000-654	580,000
Sewer	01-0000-0-5550-000-0000-8200-000-654	185,000
Storm Drainage	01-0000-0-5555-000-0000-8200-000-654	440,000
Secured Tax	01-0000-0-5800-000-0000-7200-000-654	230,000
Telephone & Internet Services	01-0000-0-5910-000-0000-7200-000-654	500,000
Cellular Services	01-0000-0-5930-000-0000-7200-000-654	250,000
Wireless Services	01-0000-0-5935-000-0000-7200-000-654	20,000
Subtotal		\$9,285,000
Interprogram Credits/Utilities	01-0000-0-5750-xxx-0000-8200-000-654	(\$240,000)
TOTAL		\$9,045,000

Total Budget:

\$9,045,000

WAREHOUSE SERVICES

FRANCINE BRISSEY
Director

The District Warehouse, a support system to all schools and offices, is responsible for receiving and issuing all incoming supplies and equipment in a timely manner. Warehouse staff are also responsible for maintaining and issuing warehouse and food services inventoried items stocked in the warehouse, the delivery of all mail and the relocation of all furniture and equipment. The Warehouse maintains an inventory control system for District furniture, equipment and property, and disposes of surplus, scrap and obsolete materials.

STAFF	FTE	SALARIES	BENEFITS
Manager Warehouse & Distribution	1.00	\$116,443	\$50,612
Warehousing & Distribution Coordinator	1.00	82,105	38,825
Delivery Specialist/Driver	8.00	456,471	253,065
Warehousing and Distribution Specialist	2.00	127,162	57,822
Inventory Control Clerk	2.00	120,537	61,960
Instructional Material Technician	1.75	109,464	57,981
Subtotal FTE, Salaries & Benefits	15.75		\$1,532,447

Category	Budget Code	2024-25 Budget
Materials & Supplies	01-0000-0-43x0-050-0000-7540-000-606	\$12,500
Fuel/Oil	01-0000-0-4340-050-0000-7540-000-606	15,000
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-050-0000-7540-000-606	2,500
Computer Supplies \$500-\$4,999	01-0000-0-4410-050-0000-7540-000-606	1,400
Travel & Conference	01-0000-0-5200-050-0000-7540-000-606	2,000
Dues & Memberships	01-0000-0-5300-050-0000-7540-000-606	248
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7540-000-606	25,000
Transportation Direct Charges/Repairs	01-0000-0-5743-050-0000-7540-000-606	10,000
Other Services	01-0000-0-5800-050-0000-7540-000-606	9,000
Catering	01-0000-0-5825-050-0000-7540-000-606	1,000
Licensing Software	01-0000-0-5882-050-0000-7540-000-606	6,000
Postage	01-0000-0-5920-050-0000-7540-000-606	3,000
Cellular Services	01-0000-0-5930-050-0000-7540-000-606	6,300
TOTAL		\$93,948

Total Budget: \$1,626,395

WORKABILITY PROGRAM

JASON STRICKER
Executive Director
MICHAEL GRANT
Transition Specialist

The Workability I Program provides services to middle school and high school students with disabilities, which assist them in a successful transition from school to work, post-secondary education/training and independent living. Supports include assessments, counseling, career/college exploration, pre-employment training, paid work experience and supervision. This program serves approximately 800 students each year.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Transition Specialist	0.37	\$51,720	\$16,880
Vocational Advisor	1.58	74,003	38,053
Subtotal FTE, Salaries & Benefits	1.95		\$180,656

Category	Budget Code	2024-25 Budget
Certificated Salaries - Salaries	01-6520-0-1102-300-5760-1110-000-4x6	\$14,742
Certificated Salaries - Extra Assignment	01-6520-0-1903-300-5060-2100-000-406	1,920
Classified Salaries	01-6520-0-2905-300-5001-3900-000-406	7,000
Classified Salaries - Students	01-6520-0-2961-300-5760-1110-000-406	60,210
Variable Benefits	01-6520-0-3xxx-300-5xxx-xxx0-000-4x6	7,216
Materials & Supplies	01-6520-0-4300-300-5xxx-xxx0-000-4x6	3,007
Travel & Conferences	01-6520-0-5200-300-5001-xx00-000-4x6	3,500
Mileage	01-6520-0-5230-300-50xx-xx00-000-4x6	1,250
Interprogram Charges/Printing	01-6520-0-5725-300-5760-1110-000-4x6	150
Interprogram Charges/Field Trips	01-6520-0-5742-300-5760-1110-000-4x6	2,370
Cellular Services	01-6520-0-5930-300-5001-2700-000-406	1,260
Direct Support/Indirect Cost @ 4.61%	01-6520-0-7310-300-5001-7210-000-4x6	13,059
TOTAL		\$115,684

Allocated Revenue: \$296,340

**Total Budget: \$296,340
(Restricted)**



FINANCIAL SECTION

OTHER FUND BUDGETS

The California Department of Education (CDE) has authorized five broad categories of funds which each offers various detailed funds within them. The broad categories of funds are as follows:

General Fund—is the chief operating fund of all school districts. It is used to account for the ordinary operations of the district.

Special Revenue Funds—used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.

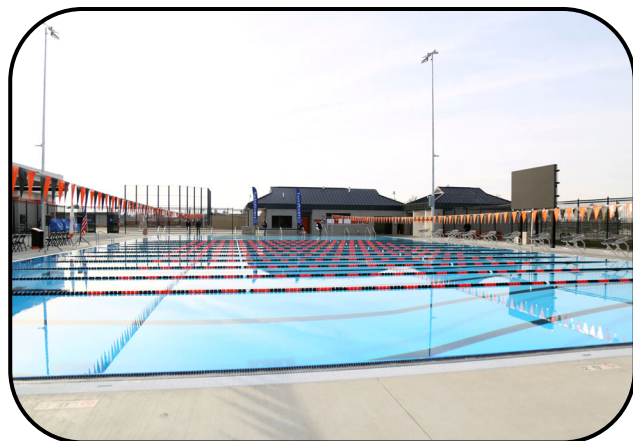
Capital Project Funds—used to account for the acquisition and/or construction of capital facilities by the District.

Proprietary Funds—include Enterprise Funds and Internal Service Funds.

Fiduciary Funds—used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs.

In addition to the General Fund, the District operates several other funds; Student Activity Special Revenue Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, Deferred Maintenance Fund, Special Reserve Fund, and various Capital Facility Funds. Each of these programs are accounted for as an independent entity and separate from other programs and funds.

A brief description of the 2024-25 activities and budget for each of the other funds are on the succeeding pages.



FINANCIAL SECTION

STUDENT ACTIVITY SPECIAL REVENUE FUND (FUND 08)

The *Student Activity Special Revenue Fund* was established in the 2020-21 fiscal year in order to remain in compliance with GASB 84. The District's Associated Student Body (ASB) financial activity had previously been recorded in a separate financial system and not reported as part of the California Department of Education Standardized Account Code Structure (SACS) financial reports, and by creating this separate special revenue fund, Fund 08, this financial activity will be incorporated into the District's financial reporting to the State.

Student Activity Special Revenue Fund (Fund 08)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	1,101,110	1,000,000	1,050,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	\$1,101,110	\$1,000,000	\$1,050,000
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	812,938	800,000	838,500
Services and Other Operating Expenditures	207,939	200,000	211,500
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	\$1,020,877	\$1,000,000	\$1,050,000
Revenues over (under) Expenses	\$80,233	\$0	\$0
Beginning Fund Balance	\$513,997	\$594,230	\$594,230
Ending Fund Balance	\$594,230	\$594,230	\$594,230



FINANCIAL SECTION

ADULT EDUCATION FUND (FUND 11)

The **Adult Education Fund** generates the major portion of its revenue through the California Adult Education Program (State funding). Twin Rivers Adult School also receives federal funding through: Workforce Investment Act grants and Targeted Assistance and Refugee Employment Social Services grants. Federal funds that support basic education and English as a Second Language continue to be a very important part of funding the Twin Rivers Adult School.

Twin Rivers Adult School is committed to providing our diverse community with opportunities to achieve their personal, educational and vocational goals by becoming more responsible and productive members of society. As such, our mission is to help students gain knowledge and skills for employment, career advancement, and social responsibility. Also, as a member of the Capital Adult Education Regional Consortium (CAERC), the goals for Adult Education include:

- Build and Expand Adult Education Offerings;
- Develop Alignment and Pathways;
- Increase Student Support Services; and
- Enhance Data and Accountability Systems.

Twin Rivers Adult School is fully accredited by the Western Association of Schools and Colleges (WASC).

Adult Education Fund (Fund 11)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	908,875	2,307,601	1,093,297
Other State Revenue	3,548,521	3,813,542	3,771,710
Other Local Revenue	44,231	7,763	7,263
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	\$4,501,627	\$6,128,906	\$4,872,270
EXPENSE			
Certificated Salaries	\$1,132,727	\$1,337,565	\$1,472,277
Classified Salaries	998,528	1,597,061	1,469,280
Employee Benefits	974,563	1,264,025	1,293,242
Books and Supplies	289,111	187,829	70,710
Services and Other Operating Expenditures	646,340	1,649,376	651,410
Capital Outlay	0	13,500	0
Other Expenses and Outgo	175,366	207,196	210,534
Transfers-out to Other Funds	300,000	300,000	300,000
Other Adjustments			
TOTAL OPERATING EXPENSE	\$4,516,635	\$6,556,552	\$5,467,453
Revenues over (under) Expenses	(\$15,008)	(\$427,646)	(\$595,183)
Beginning Fund Balance	\$1,979,502	\$1,964,494	\$1,536,848
Ending Fund Balance	\$1,964,494	\$1,536,848	\$941,665

FINANCIAL SECTION

CHILD DEVELOPMENT FUND (FUND 12)

The **Child Development Fund** consists of five sources: Federal Early Head Start/Head Start, California Department of Education, California Department of Social Services and First 5 Sacramento. These programs provide full-day and part day preschool programs to children ages 2-5, year-round infant/toddler programs for children ages 0-3, as well as resources and other support services to families.

The Early Childhood Education/Child Development program operates in 44 classrooms at 22 elementary school sites and 1 high school. The program provides early learning experiences to approximately 1,150 children and support services to approximately 800 families.

The Early Childhood Education Administrative office and support staff of 18 employees are located in Bay B and C of the District Office. An additional 13 administrative office and support staff employees are located at Morey Avenue School. Classroom staff include 130 highly qualified early education teachers, site supervisors and assistants.

Child Development Fund (Fund 12)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	3,500,731	3,988,571	3,676,578
Other State Revenue	7,660,186	9,492,677	8,056,001
Other Local Revenue	435,866	474,101	189,000
Transfers-in from Other Funds	28,019	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	\$11,624,802	\$13,955,349	\$11,921,579
EXPENSE			
Certificated Salaries	\$3,935,291	\$3,817,956	\$4,030,645
Classified Salaries	2,300,051	2,712,902	2,944,450
Employee Benefits	2,957,474	3,259,125	3,495,117
Books and Supplies	450,272	602,663	163,229
Services and Other Operating Expenditures	1,222,187	2,954,709	808,449
Capital Outlay	24,756	10,804	0
Other Expenses and Outgo	778,447	592,297	474,689
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	\$11,668,478	\$13,950,456	\$11,916,579
Revenues over (under) Expenses	(\$43,676)	\$4,893	\$5,000
Beginning Fund Balance	\$1,090,791	\$1,047,115	\$1,052,008
Ending Fund Balance	\$1,047,115	\$1,052,008	\$1,057,008

FINANCIAL SECTION

CAFETERIA FUND (FUND 13)

The **Cafeteria Fund** accounts for all of the revenue and expense related to the operation of the District's Nutrition Services program, and strictly complies with all accounting procedures established by the California Department of Education. In addition, the Nutrition Services Department strives to provide all Twin Rivers Unified School District students, staff, and parents with nutritious choices, professional service, and a sanitary environment.

For the 2024-25 fiscal year, the Nutrition Services Department will continue to operate Community Eligibility Provision (CEP), a non-pricing meal service option for all Twin Rivers schools. CEP allows Nutrition Services to offer "universal meals", which provides breakfast and lunch at no cost to all enrolled students without collecting meal applications. Community Eligibility Provision (CEP) under the USDA National School Breakfast and Lunch Programs.

In addition to the National School Breakfast and Lunch programs, the Nutrition Services Department continues to operate the Child and Adult Care Food Program (CACFP). This program provides a free nutritious and well-balanced supper meal to students participating in after school programs approved by the District.

In order to receive federal and state funding for that National School Breakfast and Lunch programs, Nutrition Services is required to follow all state and federal guidelines. Internal and federal audits are regularly conducted to ensure adherence to all program regulations.

The Nutrition Services Departmental Mission Statement is to: "Provide our students with high quality, nutritious foods that support lifelong healthy eating habits." Approximately 5 million meals are provided each school year, with 230 Nutrition Service employees serving over 7,000 student breakfasts, 19,700 student lunches, and 5,200 after school program meals daily to their students.

Nutrition Services believes in supporting every student's wellbeing and academic success by serving appealing, great-tasting, balanced meals that meet their nutrition needs. Nutrition Services is committed to serving Twin Rivers students, classrooms, and community.



FINANCIAL SECTION

Cafeteria Fund (Fund 13)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	23,309,915	21,259,820	21,331,970
Other State Revenue	4,326,687	5,233,473	4,476,870
Other Local Revenue	410,900	190,000	212,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	\$28,047,502	\$26,683,293	\$26,020,840
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	7,833,691	8,865,313	9,426,308
Employee Benefits	3,626,629	4,221,867	4,584,899
Books and Supplies	11,096,191	11,828,318	11,579,773
Services and Other Operating Expenditures	407,565	1,081,321	677,993
Capital Outlay	497,994	754,117	0
Other Expenses and Outgo	685,476	758,682	692,415
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	\$24,147,546	\$27,509,618	\$26,961,388
Revenues over (under) Expenses	\$3,899,956	(\$826,325)	(\$940,548)
Beginning Fund Balance	\$8,456,351	\$12,356,306	\$11,529,981
Ending Fund Balance	\$12,356,306	\$11,529,981	\$10,589,433



FINANCIAL SECTION

DEFERRED MAINTENANCE FUND (FUND 14) - SPECIAL REVENUE FUND

The **Deferred Maintenance Fund** is used to account for revenues and expenditures relating to major repair or replacement of existing school building components. Typically, this includes: plumbing, heating, air conditioning, electrical systems, roofing, interior and exterior painting, floor systems, etc.

The Transfers-in from Other Funds is from the General Fund of Local Control Funding Formula (LCFF) sources. Although not required, the District will continue to contribute annually to the Deferred Maintenance Fund from the General Fund. The majority of the Interfund Transfers In is from LCFF supplemental/concentration funds for high needs facility projects including, but not limited to, roofing, bleachers and outdoor Learning Shade Structures.

Deferred Maintenance Fund (Fund 14)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$1,775,000	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	249,466	50,000	50,000
Transfers-in from Other Funds	10,000,000	11,775,000	11,775,000
Other Sources	0	0	0
TOTAL OPERATING REVENUE	\$12,024,466	\$11,825,000	\$11,825,000
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	793,786	0	0
Services and Other Operating Expenditures	2,999,580	1,816,341	0
Capital Outlay	12,070,576	11,921,614	15,582,273
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	\$15,863,943	\$13,737,955	\$15,582,273
Revenues over (under) Expenses	(\$3,839,477)	(\$1,912,955)	(\$3,757,273)
Beginning Fund Balance	\$9,509,705	\$5,670,228	\$3,757,273
Ending Fund Balance	\$5,670,228	\$3,757,273	\$0

Twin Rivers is continuing efforts to renovate its campuses and facilities. We estimate to spend over \$15 million in projects during 2024-25. Any projects not finalized in 2024-25 will be completed in 2025-26. The current 2024-25 facility improvement projects are listed below.

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Districtwide Outdoor Learning Shade Structures	\$ 10,000,000	Fund 14 - 24/25 Supplemental/Concentration	Spring 2024	Summer 2025	20 years
Districtwide Backboard Replacement	\$ 200,000	Fund 14 - Deferred Maintenance	Fall 2024	Summer 2025	5 years
Norwood Junior High Cafe/Modernization	\$ 200,000	Fund 14 - 24/25 Supplemental/Concentration	Winter 2021	Fall 2025	30 years

FINANCIAL SECTION

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (FUND 20) - SPECIAL REVENUE FUND

The **Special Revenue Fund for Postemployment Benefits** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the general fund and then expended.

Special Reserve Fund for Postemployment Benefits (Fund 20)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	218,873	132,000	200,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	\$218,873	\$132,000	\$200,000
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	0	0	0
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds			
Other Adjustments			
TOTAL OPERATING EXPENSE	\$0	\$0	\$0
Revenues over (under) Expenses	\$218,873	\$132,000	\$200,000
Beginning Fund Balance	\$6,597,410	\$6,816,283	\$6,948,283
Ending Fund Balance	\$6,816,283	\$6,948,283	\$7,148,283



FINANCIAL SECTION

BUILDING FUND (FUND 21) - CAPITAL PROJECT FUND

The **Building Fund** is used to account for the proceeds and expenditures from the sale of the bonds. Expenditures in this fund are for voter approved bond projects for Measure J and Measure K and continued bond administration fees.

Building Fund (Fund 21)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	370,374	180	500
Transfers-in from Other Funds	0	0	0
Other Sources	107,453,163	0	0
TOTAL OPERATING REVENUE	\$107,823,538	\$180	\$500
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	818,494	4,372	4,861
Capital Outlay	1,887,035	47,010,306	31,206,071
Other Expenses and Outgo	26,904,041	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	\$29,609,570	\$47,014,678	\$31,210,932
Revenues over (under) Expenses	\$78,213,967	(\$47,014,498)	(\$31,210,432)
Beginning Fund Balance	\$22,438	\$78,236,406	\$31,221,908
Ending Fund Balance	\$78,236,406	\$31,221,908	\$11,476

Current and future projects are listed on the next page.



FINANCIAL SECTION

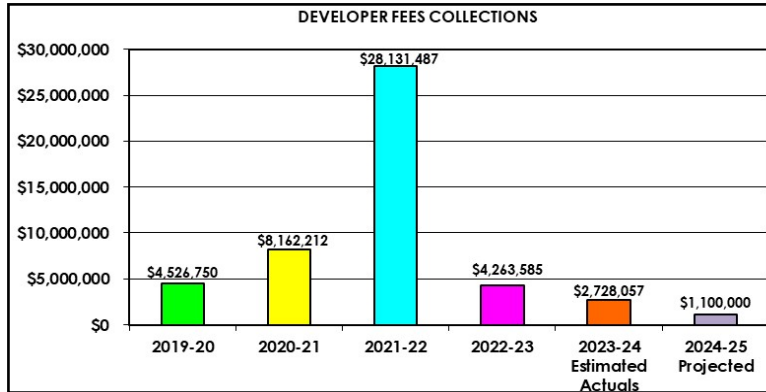
Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Las Palmas West Elementary Flooring	\$ 1,092,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2024	5 years
Rio Linda Preparatory HVAC	\$ 809,000	Measure J (FD 21 RC 9462)	Summer 2023	Summer 2024	15 years
Madison Elementary Hardcourts	\$ 725,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	15 years
Regency Park Elementary Flooring	\$ 406,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	5 years
Oakdale Elementary Flooring	\$ 281,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2024	5 years
Oakdale Elementary Exterior Painting	\$ 212,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	10 years
Northwood Elementary Flooring	\$ 124,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	5 years
Hagginwood Elementary Flooring	\$ 120,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2024	5 years
Babcock Elementary Flooring	\$ 100,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2024	5 years
Woodlake Elementary Flooring	\$ 89,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2024	5 years
CCAA High Hardcourts	\$ 1,534,000	Measure J (FD 21 RC 9462)	Summer 2024	Fall 2024	15 years
Rio Tierra Junior High Roofing	\$ 1,051,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	25 years
Westside Elementary Hardcourts	\$ 930,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	15 years
Westside Elementary Kitchen Modernization	\$ 863,000	Measure K (FD 21 RC 9463)	Winter 2023	Fall 2024	20 years
Norwood HVAC	\$ 828,000	Measure J (FD 21 RC 9462)	Summer 2023	Fall 2024	15 years
Smythe Elementary Kitchen Modernization	\$ 803,000	Measure K (FD 21 RC 9463)	Winter 2023	Fall 2024	20 years
Foothill High HVAC	\$ 778,000	Measure J (FD 21 RC 9462)	Summer 2023	Fall 2024	15 years
CCAA High HVAC	\$ 735,000	Measure J (FD 21 RC 9462)	Summer 2023	Fall 2024	15 years
Rio Tierra Junior High Fencing	\$ 706,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	15 years
Highlands High HVAC	\$ 678,000	Measure J (FD 21 RC 9462)	Summer 2023	Fall 2024	15 years
Norwood Junior High Roofing	\$ 555,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	25 years
Rio Linda High Exterior Paint	\$ 510,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	10 years
Highlands High Exterior Paint	\$ 424,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	10 years
Garden Valley Elementary Roofing	\$ 393,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Rio Linda Preparatory Exterior Paint	\$ 305,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	10 years
Morey Avenue Roofing	\$ 274,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Smythe Elementary Roofing	\$ 274,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Madison Elementary Roofing	\$ 208,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Strauch Elementary Roofing	\$ 147,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	25 years
Regency Park Elementary Roofing	\$ 125,000	Measure K (FD 21 RC 9463)	Summer 2024	Fall 2024	25 years
Rio Linda High Fencing	\$ 118,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	15 years
Woodlake Elementary Exterior Painting	\$ 111,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	10 years
Highlands High Roofing	\$ 102,000	Measure J (FD 21 RC 9462)	Spring 2023	Fall 2024	25 years
Norwood Exterior Paint	\$ 50,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2024	10 years
Sierra View Elementary Exterior Painting	\$ 42,000	Measure K (FD 21 RC 9463)	Spring 2024	Fall 2024	10 years
Grant High West Roofing	\$ 33,000	Measure J (FD 21 RC 9462)	Winter 2024	Fall 2024	25 years
Norwood Junior High Cafe Addition	\$ -	Measure J (FD 21 RC 9462)	Spring 2023	Fall 2024	30 years
Rio Tierra Junior High Exterior Paint	\$ 254,000	Measure J (FD 21 RC 9462)	Summer 2024	Winter 2024	10 years
Grant High Hardcourts	\$ 1,000,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	15 years
Grant High West Hardcourts	\$ 930,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	15 years
Grant High Exterior Paint	\$ 800,000	Measure J (FD 21 RC 9462)	Summer 2024	Summer 2025	10 years
Grant High Roofing	\$ 800,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	25 years
Foothill Ranch Middle Hardcourts (Actual budget \$3.9 million)	\$ 3,400,000	Measure J (FD 21 RC 9462)	Spring 2024	Fall 2025	15 years
Ridgepoint Elementary Kitchen Modernization	\$ 2,122,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Hagginwood Elementary Kitchen Modernization	\$ 2,118,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Madison Elementary Kitchen Modernization	\$ 1,980,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Joyce Elementary Kitchen Modernization	\$ 1,961,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Garden Valley Elementary Cafeteria/Admin. Building (Actual budget \$9.25 million)	\$ 5,143,000	Measure K (FD 21 RC 9463)	Fall 2024	Fall 2026	30 years

FINANCIAL SECTION

CAPITAL FACILITIES FUND (FUND 25) - CAPITAL PROJECT FUND

The **Capital Facilities Fund** is used to account for the developer fees the District receives pursuant to Government Code 53080, enacted in 1986. School districts are authorized to assess these fees on new residential and/or commercial construction within the district, provided the district has done a study which demonstrates the nexus between new development and student enrollment growth. In addition, whenever a homeowner expands his residence, he becomes subject to the fee, as long as the expansion is greater than 500 square feet of inhabitable space.

Effective January 14, 2023, the new district fees are \$4.79 per square foot for residential and \$0.78 per square foot for commercial developments. The amount the district charges is regulated by state law. Every two years the state adjusts the cap on fees by an inflationary amount. Effective July 2024, rates will increase to \$5.17 per square foot for residential and \$0.84 per square foot for commercial developments.



The 2021-22 developer fees were mostly used toward the construction of the Northlake TK-8 school.

Capital Facilities Fund (Fund 25)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	7,274,728	3,553,479	2,319,021
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	\$7,274,728	\$3,553,479	\$2,319,021
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	37,901	47,014	39,764
Employee Benefits	16,961	18,587	14,989
Books and Supplies	0	0	0
Services and Other Operating Expenditures	135,546	711,858	1,215,795
Capital Outlay	5,575,915	31,974,662	17,837,407
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	\$5,766,323	\$32,752,121	\$19,107,955
Revenues over (under) Expenses	\$1,508,405	(\$29,198,642)	(\$16,788,934)
Beginning Fund Balance	\$44,479,171	\$45,987,576	\$16,788,934
Ending Fund Balance	\$45,987,576	\$16,788,934	\$0

FINANCIAL SECTION

COUNTY SCHOOL FACILITIES FUND (FUND 35) - CAPITAL PROJECT FUND

The **County School Facilities Fund** is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

County School Facilities Fund (Fund 35)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	9,177,344	958,980	0
Other Local Revenue	866,221	400,000	250,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	\$10,043,565	\$1,358,980	\$250,000
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	0	0	0
Capital Outlay	9,172,214	12,999,087	10,250,003
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	1,437,919	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	\$10,610,133	\$12,999,087	\$10,250,003
Revenues over (under) Expenses	(\$566,568)	(\$11,640,107)	(\$10,000,003)
Beginning Fund Balance	\$22,206,678	\$21,640,110	\$10,000,003
Ending Fund Balance	\$21,640,110	\$10,000,003	\$0

Current and future projects include:

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Dry Creek Elementary Universal TK Remodel	\$ 500,000	Fund 35	Summer 2024	Summer 2024	30 years
Madison Elementary Universal TK	\$ 3,500,000	Fund 35	Winter 2024	Summer 2025	30 years
Northwood Elementary Universal TK Remodel	\$ 1,000,000	Fund 35	Fall 2024	Winter 2025	30 years



FINANCIAL SECTION

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40) - CAPITAL PROJECT FUND

The **Special Reserve Fund For Capital Outlay Projects** is used to account for the accumulation of general fund moneys for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes.

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	3,247,434	2,161,138	1,668,138
Transfers-in from Other Funds	42,000,000	49,000,000	41,500,000
Other Sources	1,920,000	0	0
TOTAL OPERATING REVENUE	\$47,167,434	\$51,161,138	\$43,168,138
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	77,469	46,889	0
Services and Other Operating Expenditures	813,208	2,043,340	652,428
Capital Outlay	38,016,510	95,419,052	76,039,891
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	170,245	80,500	20,500
Other Adjustments			
TOTAL OPERATING EXPENSE	\$39,077,433	\$97,589,781	\$76,712,819
Revenues over (under) Expenses	\$8,090,002	(\$46,428,643)	(\$33,544,681)
Beginning Fund Balance	\$105,883,354	\$113,973,356	\$67,544,713
Ending Fund Balance	\$113,973,356	\$67,544,713	\$34,000,032

Current and future projects are listed on the next page.



FINANCIAL SECTION

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Rio Linda High Beautification	\$ 846,000	Fund 40 - Beautification	Fall 2023	Summer 2024	15 years
Westside Kinder Play Area	\$ 650,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	10 years
Garden Valley Elementary Fencing	\$ 225,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
Highlands High Fencing	\$ 140,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
Smythe Elementary Fire Alarm	\$ 100,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	10 years
Rio Linda Elementary Fencing	\$ 100,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
Oakdale Elementary Staff Room Improvements	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
MLK, Jr. Junior High Staff Room Improvements	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
Hagginwood Elementary Staff Room Improvements	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
District Office Bay B Walls	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
Del Paso Elementary Staff Room Improvements	\$ 100,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	15 years
Kohler Elementary Fencing	\$ 98,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
District Office Improvements	\$ 80,000	Fund 40 - Capital Outlay	Spring 2024	Summer 2024	15 years
Pacific High Newborn Shade Structure	\$ 72,265	Fund 40 - Capital Outlay	Summer 2024	Summer 2024	20 years
Northlake TK-8	\$ 5,000,000	Fund 40 - Northlake	Spring 2023	Fall 2024	30 years
Grant High Interior Courtyard Improvements	\$ 2,234,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	20 years
Winona Tenant Improvements	\$ 800,000	Fund 40 - Capital Outlay	Summer 2023	Fall 2024	10 years
Babcock Elementary TK Play Area (Playground Replacement)	\$ 579,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	10 years
Districtwide Vape Detection	\$ 536,000	Fund 40 - Capital Outlay	Summer 2024	Fall 2024	20 years
COA Roof Replacement - Bldg H	\$ 300,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	25 years
Rio Linda Elementary Roofing	\$ 270,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	25 years
District Office Tenant Improvements	\$ 200,000	Fund 40 - Capital Outlay	Summer 2023	Fall 2024	15 years
Rio Linda Elementary Remediation	\$ 193,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2024	15 years
Rio Linda Elementary Fire Alarm	\$ 30,000	Fund 40 - Capital Outlay	Summer 2022	Fall 2024	10 years
Foothill High Beautification	\$ 2,000,000	Fund 40 - Beautification	Fall 2023	Winter 2024	15 years
Hillsdale Elementary Site Improvements	\$ 1,750,000	Fund 40 - Capital Outlay	Summer 2024	Winter 2024	20 years
Pioneer Elementary Admin. Building	\$ 1,650,000	Fund 40 - Capital Outlay	Spring 2024	Winter 2024	30 years
Smythe Middle ADA Improvements	\$ 360,000	Fund 40 - Capital Outlay	Summer 2024	Winter 2024	20 years
Ridgepoint Elementary Single Point of Entry	\$ 200,000	Fund 40 - Capital Outlay	Summer 2024	Winter 2024	15 years
Woodlake Elementary Fencing	\$ 116,700	Fund 40 - Capital Outlay	Summer 2024	Winter 2024	15 years
Ridgepoint Elementary Site Improvements	\$ 41,540	Fund 40 - Capital Outlay	Winter 2024	Spring 2025	15 years
Multi-Site Athletics A/V Upgrades	\$ 3,500,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	10 years
Grant High West Beautification	\$ 2,500,000	Fund 40 - Beautification	Winter 2024	Summer 2025	15 years
Highlands High Beautification	\$ 2,500,000	Fund 40 - Beautification	Winter 2024	Summer 2025	15 years
Districtwide Restroom Refreshers	\$ 2,000,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	15 years
Police Services Tenant Improvements	\$ 894,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	15 years
Woodridge Elementary Single Point of Entry	\$ 150,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	15 years
Districtwide Campus Logos	\$ 135,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	15 years
Hagginwood Elementary Fencing	\$ 100,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	15 years
Las Palmas West Site Improvements	\$ 19,700	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	20 years
Grant High Auditorium HVAC	\$ 6,000,000	Fund 40 - Capital Outlay	Winter 2024	Fall 2025	15 years
Districtwide Restroom Modernization	\$ 150,000	Fund 40 - Capital Outlay	Spring 2025	Winter 2025	15 years
Grant High Stadium & Gym Modernization Phase 2	\$ 6,000,000	Fund 40 - Capital Outlay	Summer 2025	Summer 2026	20 years
ENEC	\$ 11,000,000	Fund 40 - ENEC	TBD	TBD	30 years



FINANCIAL SECTION

LONG TERM FINANCIAL COMMITMENTS

This section summarizes the long-term debt obligations of the District. The District's long-term debt obligations include General Obligation (GO) Bonds and post-employment benefits.

GENERAL OBLIGATION (GO) BONDS

GO Bond funds are used for capital expenditures documented in the Bond approved by District voters. The funds enable the District to renovate and construct buildings without contributions from the General Fund operating budget. The District did not enter into any new or refunded bonds in 2023-24.

When Proposition 13 was passed by the California electorate in 1978, it imposed a maximum ad valorem tax on real property of \$1.00 per \$100 of assessed valuation. It also removed the ability of the local electorate to vote on GO Bonds. In 1986, the California voters approved Proposition 46, which overturned the portion of Proposition 13 dealing with GO Bonds and now requires a two-thirds majority vote for bond approval.

In 1998, the California voters approved Proposition 39 which authorized the passage of GO Bonds with a fifty-five (55) percent majority vote. The debt payment on local two-thirds (2/3) and fifty-five (55) percent majority GO Bonds is funded through an ad valorem tax over and above the \$1.00 per \$100 of assessed valuation limit. Further, California law limits GO Bond debt to 2.5% of total assessed valuation for unified school districts and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2024 is \$365,875,226. We are under our debt capacity limit by \$147.8 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt. Following is a history and projection of the District's assessed valuation.

	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Assessed Value (AV)	\$16,976,625,515	\$18,863,183,148	\$20,548,827,155	\$21,473,524,377
Debt Limit (2.5% of AV)	\$424,415,638	\$471,579,579	\$513,720,679	\$536,838,109
Outstanding Debt	\$310,410,581	\$377,900,458	\$365,875,226	\$345,470,326
Available Debt Capacity	\$114,005,057	\$93,679,121	\$147,845,453	\$191,367,783

The following chart reflects the District's combined debt amortization schedule for all outstanding General Obligation bonds as of July 1, 2024:

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2024-25	\$20,404,900	\$12,618,439	\$33,023,339
2025-26	\$20,491,669	\$11,682,265	\$32,173,934
2026-27	\$12,006,251	\$13,242,146	\$25,248,397
2027-28	\$12,354,519	\$13,478,309	\$25,832,828
2028-29	\$12,129,331	\$12,809,122	\$24,938,453
2029-30	\$12,983,211	\$12,481,160	\$25,464,371
2030-31	\$11,553,355	\$14,222,661	\$25,776,016
2031-32	\$11,221,367	\$14,623,872	\$25,845,238
Thereafter	\$252,712,623	\$219,964,255	\$472,676,878
Total	\$365,857,226	\$325,122,229	\$690,979,454

FINANCIAL SECTION

CAPITAL LEASE OBLIGATIONS

On July 1, 2024, the District does not hold any capital lease obligations and none are anticipated for 2024-25.

POSTEMPLOYMENT BENEFITS

The District provides postemployment health benefits to certificated and classified employees for up to 10 years between the age of 55 and 65. The District pays up to the single employee district contribution on health insurance in an amount that will not exceed the dollar amount paid to regular full-time employees. To qualify, employees must retire from the District after attaining age 55, with at least 10 years of District service for classified employees and all management and 15 years of services for certificated employees. The expenditures for post employment health benefits are recognized on a pay-as-you-go basis with the General Fund. The approximate accumulated future liability for the District at June 30, 2024 is estimated to be \$47.7 million based on an actuarial valuation date of July 1, 2022 and measurement date of June 30, 2023.



INFORMATIONAL SECTION



INFORMATIONAL SECTION

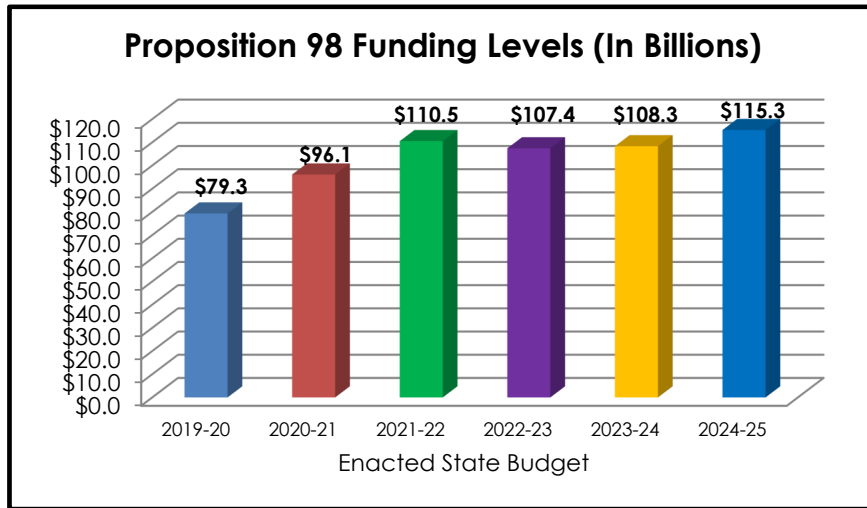
EFFECT OF STATE BUDGET AND LOCAL PROPERTY TAXES

STATE BUDGET

Proposition 98 determines the minimum funding level for K-14 education. However, there are many facets below the surface that determine Proposition 98 funding, most notably the strength of the State's economy and State tax collections.

The Proposition 98 minimum funding level can be thought of as a "pot" of money for K-14 educational agencies. Proposition 98 does not, by itself, appropriate money for specific purposes. Rather, it is up to the Legislature to appropriate that minimum level through the annual Budget Act or other legislation. About 90% of Proposition 98 funding is appropriated for K-12 school districts and county offices of education and about 10% is for community college districts. Both the split of the Proposition 98 guarantee between K-12 education and the community colleges and the appropriation of funds among specific programs to satisfy the guarantee are under the control of the Legislature. And although Proposition 98 gives K-12 education a constitutionally guaranteed minimum funding level, there are no guarantees that the State will not suspend that guarantee when fiscal conditions are bad enough.

The enacted State budget for Proposition 98 funding is \$115.3 billion, an increase of \$7 billion from 2023-24 and is using one-time funds to support the increase.



The primary source of funding for school districts is the Local Control Funding Formula (LCFF) sources, which is a combination of State funds and local property taxes. State funding sources typically make up the majority of a LCFF sources. The State portion of the LCFF will account for about 62% and local property taxes will account for about 8% of the Twin Rivers' total general fund revenue in 2024-25.

The 2013 State Budget Act established LCFF and consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8 and 9-12. Supplemental and concentration funds are based on the unduplicated number of English learners, students eligible for free and reduced meals and foster youth students.

INFORMATIONAL SECTION

LOCAL PROPERTY TAXES/ASSESSED VALUATION

Taxes are levied by the County of Sacramento for each fiscal year on taxable real and personal property situated in the District as of the preceding January 1st. Property tax collections are used towards funding of the LCFF. Typically tax collections fall short of the LCFF total and the State makes up the difference (State Aid). Proposition 13 limits the assessment and taxation of property in California. It restricts both the tax rate and the rate of increase allowed in assessing real property. The property tax rate cannot exceed 1% of the assessed value (AV) of the property. However, for GO Bonds, Proposition 46 was approved in 1986 which overturned the portion of Proposition 13 dealing with GO Bonds and allows for a higher property tax rate with a two-thirds majority vote for the bond approval.

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

The table below shows the assessed value and property tax revenue in our tax area for the past seven years. The District does not receive information from Sacramento County regarding the actual tax amount collected. For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll. The "secured roll" is the part of the assessment roll containing real property taxes of which are lien sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll." On average, school tax revenues cost the taxpayers \$342 per \$100,000 assessed valuation (AV). In addition, homeowners in our district are currently assessed an average of \$156 per \$100,000 AV for our General Obligation Bonds.

Twin Rivers Unified School District					
Assessed Valuation and Property Tax Revenue					
Fiscal Year	Local Secured	Unsecured	Total	TRUSD Property Tax Revenue	Tax Revenue (Per \$100,000 AV)
2017-18	\$ 12,116,729,568	\$ 1,060,034,641	\$ 13,176,764,209	\$ 43,571,808	\$331
2018-19	\$ 13,053,346,721	\$ 1,072,773,553	\$ 14,126,120,274	\$ 49,311,903	\$349
2019-20	\$ 13,867,677,424	\$ 1,165,268,412	\$ 15,032,945,836	\$ 51,341,657	\$342
2020-21	\$ 14,791,978,046	\$ 1,277,894,650	\$ 16,069,872,696	\$ 54,883,048	\$342
2021-22	\$ 15,680,748,955	\$ 1,295,876,560	\$ 16,976,625,515	\$ 57,979,859	\$342
2022-23	\$ 17,413,414,261	\$ 1,449,768,887	\$ 18,863,183,148	\$ 64,422,974	\$342
2023-24	\$ 19,169,455,032	\$ 1,379,372,123	\$ 20,548,827,155	\$ 70,179,913	\$342
2024-25 ¹ Projected	\$ 20,032,080,508	\$ 1,441,443,869	\$ 21,473,524,377	\$ 73,338,009	\$342
2025-26 Projected	\$ 20,933,524,131	\$ 1,506,308,843	\$ 22,439,832,974	\$ 76,638,220	\$342
2026-27 Projected	\$ 21,875,532,717	\$ 1,574,092,741	\$ 23,449,625,458	\$ 80,086,940	\$342
2027-28 Projected	\$ 22,859,931,690	\$ 1,644,926,914	\$ 24,504,858,604	\$ 83,690,852	\$342

[1] AV from Continuing Disclosure Annual Report FYE June 30, 2023; 4.5% annual growth assumption in 2025 and thereafter

INFORMATIONAL SECTION

Major capital facility improvements are typically financed by the District through the sale of voter approved GO Bonds. The funds enable the District to renovate and construct buildings without encroaching on the General Fund operating budget.

California law limits GO Bond debt to 2.5% of total assessed valuation for a unified school district and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2024 is \$365,875,226. We are under our debt capacity limit by \$147.8 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

The table below shows the taxes paid by the average Twin Rivers Unified School District homeowner.

Taxes Paid by Average Homeowner							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Median Single Family Home AV	\$146,754	\$168,730	\$168,774	\$180,387	\$190,794	\$210,149	\$227,239
% Change in Median AV	6.40%	14.97%	0.03%	6.88%	5.77%	10.14%	8.13%
TRUSD GO Bond Tax Rate ¹	\$158.90	\$106.60	\$132.70	\$126.10	\$122.00	\$104.80	\$155.70
TRUSD GO Bond Taxes Due for Median Single Family Home AV	\$233.19	\$179.87	\$223.96	\$227.47	\$232.77	\$220.24	\$353.81
Property Taxes Due for Median Single Family Home AV ²	\$1,719.81	\$1,889.27	\$1,950.86	\$2,071.56	\$2,188.22	\$2,369.22	\$2,669.83

[1] Tax rate per \$100,000 of assessed valuation.
 [2] Includes the Twin Rivers USD bonds as well as the 1% general countywide tax and the Los Rios Community College District bonds.

The 2024-25 taxes paid by the average Twin Rivers Unified School District homeowner is anticipated to be similar to the 2023-24 year.

The following chart reflects the District's combined debt amortization schedule for all outstanding General Obligation bonds as of July 1, 2024:

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2024-25	\$20,404,900	\$12,618,439	\$33,023,339
2025-26	\$20,491,669	\$11,682,265	\$32,173,934
2026-27	\$12,006,251	\$13,242,146	\$25,248,397
2027-28	\$12,354,519	\$13,478,309	\$25,832,828
2028-29	\$12,129,331	\$12,809,122	\$24,938,453
2029-30	\$12,983,211	\$12,481,160	\$25,464,371
2030-31	\$11,553,355	\$14,222,661	\$25,776,016
2031-32	\$11,221,367	\$14,623,872	\$25,845,238
Thereafter	\$252,712,623	\$219,964,255	\$472,676,878
Total	\$365,857,226	\$325,122,229	\$690,979,454



INFORMATIONAL SECTION

SPECIAL EDUCATION

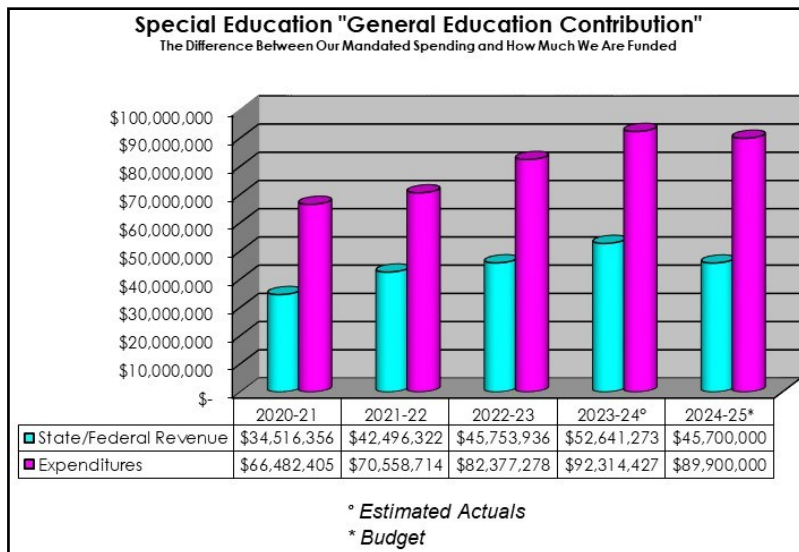
We are committed to educating students with special educational needs, as required by state and federal law. We provide a full continuum of services to students with special needs for eligible children from age infant to 22, which includes district preschool and adult transition programs for students receiving special education services. Students are served in a variety of settings in order to meet their goals in the Least Restrictive Environment. Other agencies and nonpublic schools serve students whose educational needs cannot be met by district programs. The placement and appropriate services provided these students are determined by the student's individual education plan (IEP) as required by state and federal law. The IEP is developed by a team including teachers, specialists, administrators, the student's parents and the student (when appropriate). We plan to spend over \$89.9 million on special education (including transportation), which is 16% of our total General Fund expenditures.

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

Approximately 16.4% of our students are eligible for and receive some kind of special education service in the District, including the dependent and independent charter programs. The number of students referred for special education services and the cost of certain programs and services continues to be evaluated.

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

The cost of providing services to these students is a significant portion of our total spending, our special education administrators try to find the most efficient way to deliver quality services to our students. For the budget year we expect to spend over \$89.9 million on special education (including transportation), which is 16% of our total general fund expenditures. Special Education funding from the state and federal government covers 48% (\$45.7 million) of the \$89.9 million program costs. The District contributes over \$44.2 million or 52% of the total cost of our special education program.



The costs and funding sources for the last four years and projected cost for current year of Twin Rivers Unified School District is shown in the graph above.

INFORMATIONAL SECTION

MULTI-YEAR FINANCIAL ASSUMPTIONS AND FORECASTS

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

GENERAL FUND - UNRESTRICTED

Revenue Assumptions Local Control Funding Formula (LCFF) for the 2025-26 projection year is an increase of \$13.8 million.

- \$10.2 million increase for base funding
- \$3.6 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 2.93% COLA increase
- increase in the “funded” and actual ADA (Average Daily Attendance) is 258
 - 22,919 ADA (20,704 + 58 SCOE + 2,157 charters)
- Enrollment projection = 24,871 (22,466 + 95 SCOE + 2,310 charters)
- Attendance yield for LCFF = 92.3% attendance rate

The unduplicated percentage (3 year rolling average) are similar to the prior year.

The 2026-27 LCFF projection is an increase of \$14.5 million and includes a 3.08% COLA increase and 100 ADA increase (+150 Northlake & -50 overall decline). LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

The 2027-28 LCFF projection is an increase of \$13.1 million and includes a 3.30% increase and no ADA change.

Federal Revenues remain unchanged in the projection years.

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

Other Local Revenues decrease in the projection years for interest income. The largest revenue source is the MOUs with Heritage Peak, Highlands Community Charters and Gateway Community Charters of \$6.5 million for administrative and other support services from Twin Rivers. Interest income of \$6 million and \$1 million miscellaneous revenue are the next largest revenue sources.

Transfers In decrease in 2025-26 for one-time items related to the prior year.

Contributions from unrestricted to restricted increase \$1.9 in 2025-26, \$1 million in 2026-27 and another \$1 million in 2027-28. The increases are for special education and RRMA salary step/column increases and also an additional increase of \$900,000 in 2025-26 to support for special education programs. The RRMA required contribution is estimated at 3% of the anticipated actual general fund expenditures less the STRS on-behalf costs.



INFORMATIONAL SECTION

Expenditure Assumptions Certificated Salaries increase by 1.30% for step/column in all projection years. There are no salary schedule increases in the projection years. The 2025-26 Other Adjustments increase of \$1.7 million is for 9 additional TK teachers (5 for expanded birth months and 4 for new 20:1 state class size requirement) and 8 additional Northlake teachers. The 2026-27 Other Adjustments increase of \$4.8 million is for 6 additional teachers at Northlake and the elimination of the teacher salary off set to one-time block grant funds.

Classified Salaries increase by 2.10% for step in all projection years. There are no salary schedule increases in the projection years. The 2025-26 Other Adjustments increase of \$414,000 is for an additional 9 TK paraeducators. 2026-27 Other Adjustments increase of \$276,000 is for three positions previously funded by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 0.55% in 2025-26, an additional increase of 0.40% in 2026-27 and 1.20% in 2027-28.

Books and Supplies include an ongoing 3% increase for inflation in all projection years.

Services and Other Operating include an ongoing 3% increase for inflation in all projection years.

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

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

Transfers Out decrease \$7.5 million in 2025-26 and ongoing of funds for facility projects.

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

Ending Fund Balance The District does not have a structural deficit in either of the projection years. The deficits are from the use of one-time carryover funds and facility projects. The district has enough of an ending fund balance in both projection years to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources.



INFORMATIONAL SECTION

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

2025-26

- Nonspendable - \$1,902,112
- Restricted - \$74,109,417
- Committed - \$20,660,502
 - \$4,000,000 - Board Resolution for technology
 - \$10,000,000 - Board Resolution for HVAC
 - \$6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - \$2,653,248
- Economic Uncertainties - \$48,260,472
- Unassigned - \$0

2026-27

- Nonspendable - \$1,902,112
- Restricted - \$70,161,578
- Committed - \$20,660,502
 - \$4,000,000 - Board Resolution for technology
 - \$10,000,000 - Board Resolution for HVAC
 - \$6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - \$2,635,248
- Economic Uncertainties - \$43,984,237
- Unassigned - \$0

2027-28

- Nonspendable - \$1,902,112
- Restricted - \$66,213,739
- Committed - \$20,660,502
 - \$4,000,000 - Board Resolution for technology
 - \$10,000,000 - Board Resolution for HVAC
 - \$6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - \$2,635,248
- Economic Uncertainties - \$42,359,516
- Unassigned - \$0



INFORMATIONAL SECTION

GENERAL FUND - RESTRICTED

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

Federal Revenues reflect a \$4.8 million ongoing reduction in 2025-26 for ESSER funds.

Other State Revenues remain unchanged in the projection years. The largest funding source is \$30.8 million of ELOP funds, then \$28.6 million for SELPA and the third largest is \$15.2 million for the STRS on-behalf pension contribution. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line.

Other Local Revenues remain unchanged in the projection years.

Contributions from unrestricted to restricted increase \$1.9 million in 2025-26, \$1 million in 2026-27 and another \$1 million in 2027-28 to cover each year's salary step/column and program cost increases for special education and RRMA.

Expenditure Assumptions Certificated Salaries increase by 1.30% for step/column in all projection years. There are no salary schedule increases in the projection years. The Other Adjustments column decrease in 2026-27 is to eliminate or move positions to unrestricted funds that were paid by block grant and other one-time funds.

Classified Salaries increase by 2.10% for step in all projection years. There are no salary schedule increases in the projection years. The Other Adjustments column decrease in 2026-27 is to move positions to unrestricted funds that were paid by block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in the projection years. Benefit amounts are adjusted for the changes in salaries indicated above.

Books and Supplies decrease about \$200,00 in each of the projection years to support the increase salary costs.

Services and Other Operating decrease \$797,000 in 2025-26 to remove one-time items related to one-time funds and another \$5 million reduction in 2026-27 for one-time funds (mostly the LREBG). No changes for 2027-28.

Capital Outlay decrease in 2025-26 is \$4.8 million for the elimination of ESSER funded projects in the prior year. In 2026-27 and 2027-28, the amounts are unchanged.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs remains decrease slightly in each of the projection years.

Ending Fund Balance The multiyear projections reflect an ending fund balance of \$74.1 million in 2025-26, \$70.1 million in 2026-27 and \$66.2 million in 2027-28 for various categorical programs to be spent in the future.



INFORMATIONAL SECTION

General Fund (Fund 01)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$369,880,204	\$383,737,077	\$398,302,719	\$411,446,709
Federal Revenue	35,349,654	30,549,654	30,549,654	30,549,654
Other State Revenue	100,813,124	100,813,124	101,237,778	101,237,778
Other Local Revenue	14,321,376	11,321,376	10,321,376	10,321,376
Transfers-in from Other Funds	320,500	300,000	300,000	300,000
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$520,684,858	\$526,721,231	\$540,711,527	\$553,855,517
EXPENSE				
Certificated Salaries	\$183,556,376	\$187,209,609	\$188,959,334	\$190,389,334
Classified Salaries	71,539,998	73,258,938	74,625,076	75,582,676
Employee Benefits	113,641,982	115,718,876	116,881,994	118,985,870
Books and Supplies	27,740,221	27,945,184	28,140,657	28,640,657
Services and Other Operating Expenditures	84,143,192	84,211,190	80,039,411	82,039,411
Capital Outlay	7,901,056	3,101,056	3,101,056	3,101,056
Other Expenses and Outgo	2,304,407	2,304,407	2,304,407	2,304,407
Transfers-out to Other Funds	53,275,000	47,775,000	47,775,000	47,775,000
Other Adjustments	0	3,643,871	7,108,666	10,608,666
TOTAL OPERATING EXPENSE	\$544,102,232	\$545,168,131	\$548,935,601	\$559,427,077
Revenues over (under) Expenses	(\$23,417,374)	(\$18,446,900)	(\$8,224,074)	(\$5,571,560)
Beginning Fund Balance	\$189,432,025	\$166,014,651	\$147,567,751	\$139,343,677
Ending Fund Balance	\$166,014,651	\$147,567,751	\$139,343,677	\$133,772,117

Student Activity Special Revenue Fund (Fund 08)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	1,050,000	1,050,000	1,050,000	1,050,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	838,500	838,500	838,500	838,500
Services and Other Operating Expenditures	211,500	211,500	211,500	211,500
Capital Outlay	0	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000
Revenues over (under) Expenses	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$594,230	\$594,230	\$594,230	\$594,230
Ending Fund Balance	\$594,230	\$594,230	\$594,230	\$594,230

The **Student Body Activity Revenue Fund** is used to account for associated student body (ASB) activities in accordance with the provisions of GASB Statement 84. The Budget will be generated at year end based on the actuals reported in the ASB financial system.

INFORMATIONAL SECTION

The **Adult Education Fund** is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.

Adult Education Fund (Fund 11)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	1,093,297	1,109,647	1,126,324	1,143,219
Other State Revenue	3,771,710	3,675,448	3,693,392	3,711,859
Other Local Revenue	7,263	7,263	7,263	7,263
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$4,872,270	\$4,792,358	\$4,826,979	\$4,862,341
EXPENSE				
Certificated Salaries	\$1,472,277	\$1,314,045	\$1,208,525	\$1,223,027
Classified Salaries	1,469,280	1,520,911	1,584,865	1,619,732
Employee Benefits	1,293,242	1,163,763	1,170,170	1,184,212
Books and Supplies	70,710	70,710	70,710	70,710
Services and Other Operating Expenditures	651,410	644,933	640,736	400,000
Capital Outlay	0	0	0	0
Other Expenses and Outgo	210,534	221,604	219,636	192,000
Transfers-out to Other Funds	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	\$5,467,453	\$5,235,966	\$5,194,642	\$4,989,681
Revenues over (under) Expenses	(\$595,183)	(\$443,608)	(\$367,663)	(\$127,341)
Beginning Fund Balance	\$1,536,848	\$941,665	\$498,057	\$130,394
Ending Fund Balance	\$941,665	\$498,057	\$130,394	\$3,053

Child Development Fund (Fund 12)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	3,676,578	3,749,404	3,823,686	3,900,160
Other State Revenue	8,056,001	8,172,745	8,295,336	8,419,766
Other Local Revenue	189,000	189,000	589,000	589,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$11,921,579	\$12,111,149	\$12,708,022	\$12,908,925
EXPENSE				
Certificated Salaries	\$4,030,645	\$4,212,024	\$4,401,565	\$4,454,384
Classified Salaries	2,944,450	3,076,950	3,215,413	3,286,152
Employee Benefits	3,495,117	3,672,328	3,859,286	3,905,597
Books and Supplies	163,229	146,500	146,500	146,500
Services and Other Operating Expenditures	808,449	825,116	825,116	825,116
Capital Outlay	0	0	0	0
Other Expenses and Outgo	474,689	537,243	562,991	570,000
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$11,916,579	\$12,470,161	\$13,010,871	\$13,187,749
Revenues over (under) Expenses	\$5,000	(\$359,012)	(\$302,849)	(\$278,824)
Beginning Fund Balance	\$1,052,008	\$1,057,008	\$697,995	\$395,146
Ending Fund Balance	\$1,057,008	\$697,995	\$395,146	\$116,322

The **Child Development Fund** is used to account separately for federal, state, and local revenues to operate child development programs. All monies received by the District for, or from the operation, of child development services are deposited into this fund. The monies may be used only for expenditures for the operation of child development programs.

INFORMATIONAL SECTION

The **Cafeteria Fund** is used to account for federal, state and local revenue to operate the nutrition services program. The purpose of the nutrition services program is to provide nutritious, attractive meals to the students. The District participated in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding Program. Effective with the 2018-19 fiscal year the breakfast and lunch program became a part of the Community Eligibility Provision (CEP) program. This program allows for all of our students to eat for free and eliminates the need of collecting meal applications.

Cafeteria Fund (Fund 13)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	21,331,970	21,812,825	22,257,905	22,703,063
Other State Revenue	4,476,870	4,589,806	4,689,412	4,783,200
Other Local Revenue	212,000	216,100	220,405	224,813
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$26,020,840	\$26,618,731	\$27,167,722	\$27,711,076
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	9,426,308	9,667,238	9,910,886	10,109,104
Employee Benefits	4,584,899	4,789,731	5,023,303	5,123,769
Books and Supplies	11,579,773	11,675,783	11,737,113	11,971,855
Services and Other Operating Expenditures	677,993	668,391	673,328	675,000
Capital Outlay	0	100,000	100,000	100,000
Other Expenses and Outgo	692,415	696,036	699,516	700,000
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$26,961,388	\$27,597,179	\$28,144,146	\$28,679,728
Revenues over (under) Expenses	(\$940,548)	(\$978,448)	(\$976,424)	(\$968,652)
Beginning Fund Balance	\$11,529,981	\$10,589,433	\$9,610,985	\$8,634,561
Ending Fund Balance	\$10,589,433	\$9,610,985	\$8,634,561	\$7,665,910

Deferred Maintenance Fund (Fund 14)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	50,000	50,000	50,000	50,000
Transfers-in from Other Funds	11,775,000	11,775,000	11,775,000	11,775,000
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$11,825,000	\$11,825,000	\$11,825,000	\$11,825,000
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	0	100,000	100,000	100,000
Capital Outlay	15,582,273	11,725,000	11,725,000	11,725,000
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$15,582,273	\$11,825,000	\$11,825,000	\$11,825,000
Revenues over (under) Expenses	(\$3,757,273)	\$0	\$0	\$0
Beginning Fund Balance	\$3,757,273	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0

The **Deferred Maintenance Fund** is used to account for expenditures related to the District's Deferred Maintenance Plan. The revenue is a transfer from the General Fund of LCFF sources. The expenditures in this fund are for major repairs and replacements.

INFORMATIONAL SECTION

Special Reserve Fund for Postemployment Benefits (Fund 20)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	200,000	150,000	100,000	50,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$200,000	\$150,000	\$100,000	\$50,000
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$0	\$0	\$0	\$0
Revenues over (under) Expenses	\$200,000	\$150,000	\$100,000	\$50,000
Beginning Fund Balance	\$6,948,283	\$7,148,283	\$7,298,283	\$7,398,283
Ending Fund Balance	\$7,148,283	\$7,298,283	\$7,398,283	\$7,448,283

The **Special Reserve Fund for Postemployment Benefits** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund and then expended.



INFORMATIONAL SECTION

The **Building Fund** is used to account for the proceeds and expenditures from the sale of the bonds.

Building Fund (Fund 21)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	500	75	40	20
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$500	\$75	\$40	\$20
EXPENSE				
Certificated Salaries	\$0			
Classified Salaries	0			
Employee Benefits	0			
Books and Supplies	0			
Services and Other Operating Expenditures	4,861	4,861	4,861	1,889
Capital Outlay	31,206,071			
Other Expenses and Outgo	0			
Transfers-out to Other Funds	0			
TOTAL OPERATING EXPENSE	\$31,210,932	\$4,861	\$4,861	\$1,889
Revenues over (under) Expenses	(\$31,210,432)	(\$4,786)	(\$4,821)	(\$1,869)
Beginning Fund Balance	\$31,221,908	\$11,476	\$6,690	\$1,869
Ending Fund Balance	\$11,476	\$6,690	\$1,869	\$0

Capital Facilities Fund (Fund 25)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	2,319,021	2,500,000	2,500,000	2,500,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$2,319,021	\$2,500,000	\$2,500,000	\$2,500,000
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	39,764	41,751	43,839	46,031
Employee Benefits	14,989	15,738	16,525	17,352
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	1,215,795	100,000	100,000	100,000
Capital Outlay	17,837,407	2,342,510	2,339,636	2,336,618
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$19,107,955	\$2,500,000	\$2,500,000	\$2,500,000
Revenues over (under) Expenses	(\$16,788,934)	\$0	(\$0)	(\$0)
Beginning Fund Balance	\$16,788,934	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0

The **Capital Facilities Fund – Developer Fees** is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.

INFORMATIONAL SECTION

County School Facilities Fund (Fund 35)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	250,000	0	0	0
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$250,000	\$0	\$0	\$0
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0
Capital Outlay	10,250,003	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$10,250,003	\$0	\$0	\$0
Revenues over (under) Expenses	(\$10,000,003)	\$0	\$0	\$0
Beginning Fund Balance	\$10,000,003	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0

The **County School Facilities Fund** is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

The **Special Reserve Capital Outlay Fund** is used to account for the accumulation of general fund monies for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes.

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES				
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	1,668,138	1,668,138	1,668,138	1,668,138
Transfers-in from Other Funds	41,500,000	36,000,000	36,000,000	36,000,000
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	\$43,168,138	\$37,668,138	\$37,668,138	\$37,668,138
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	652,428	50,000	50,000	50,000
Capital Outlay	76,039,891	27,861,578	27,861,578	27,861,578
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	20,500	20,500	20,500	20,500
TOTAL OPERATING EXPENSE	\$76,712,819	\$27,932,078	\$27,932,078	\$27,932,078
Revenues over (under) Expenses	(\$33,544,681)	\$9,736,060	\$9,736,060	\$9,736,060
Beginning Fund Balance	\$67,544,713	\$34,000,032	\$43,736,092	\$53,472,152
Ending Fund Balance	\$34,000,032	\$43,736,092	\$53,472,152	\$63,208,212

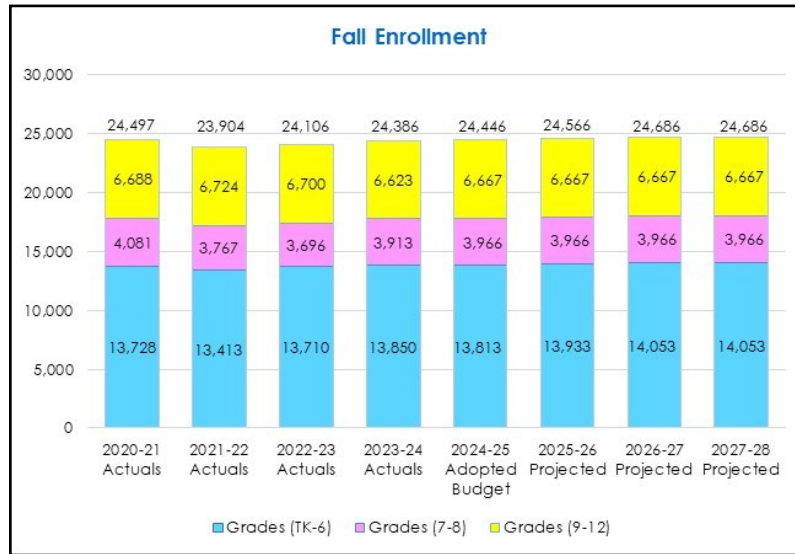


INFORMATIONAL SECTION

ENROLLMENT PROJECTIONS

The District uses the cohort survival method of enrollment forecasting for the current year. This takes the current student body by grade and ages it one year at a time. As students progress to the next grade, their numbers change as some students enter and others leave the District. Kindergarten enrollments are based on births five years earlier. Historical trends are used to project cohort sizes.

To enhance enrollment, the District has adopted key initiatives to increase student achievement, engagement, and the overall student academic experience. Some of these initiatives include increasing resources into the classroom enhance staffing; implement enriched curriculum; develop signature programs to help students succeed; provide career California partnership academies; and provide career technical educational pathways.



The details of the fall enrollment by school site are on the following page.



INFORMATIONAL SECTION

ENROLLMENT

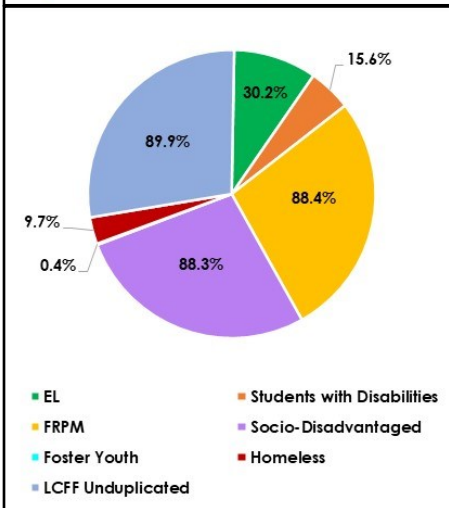
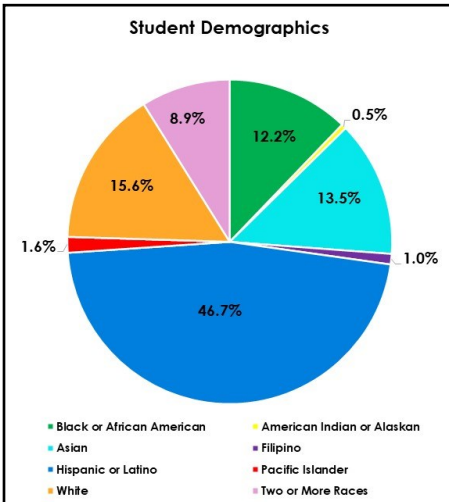
The by school enrollment for the current year and past three years of Twin Rivers Unified School District is shown in the table to the right. We expect 24,446 students in the fall of 2024 as compared to 24,386 students in the prior year, which is an increase of 60 students.

Additionally, we expect about 1,150 children for the preschool programs and approximately 1,600 in the Adult Education Program.

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

Fall Enrollment History				
School Name	2021	2022	2023	2024*
Allison Elementary	353	400	389	399
Babcock Elementary	318	362	367	398
Castori Elementary	597	567	558	569
Creative Connections Arts Academy (K-6)	337	362	368	349
Creative Connections Arts Academy (7-12)	327	329	337	348
Del Paso Heights Elementary	440	466	469	467
Dry Creek Elementary	582	594	625	632
Fairbanks Elementary	352	367	369	353
Foothill High	1,183	1,251	1,289	1,364
Foothill Oaks Elementary	486	502	498	494
Foothill Ranch Middle School	422	453	493	490
Frontier Elementary	402	391	374	360
Garden Valley Elementary	315	331	341	364
Grant Union High	2,088	2,040	2,016	2,005
Hagginwood Elementary	342	372	359	345
Highlands High School	723	744	754	763
Hillsdale Elementary	261	251	236	228
Joyce Elementary (TK-8)	534	509	513	497
Keema School for Independent Study	1,032	691	582	525
Kohler Elementary (TK-8)	431	425	374	351
Las Palmas	969	1,017	1,026	1,015
Madison Elementary	671	706	745	736
Martin Luther King Jr. Technology Academy	383	469	514	500
Miles P. Richmond	54	61	72	67
Non-Public Schools	66	63	68	65
Northlake Elementary (TK-8)	-	-	-	200
Northwood Elementary	351	382	428	422
Norwood Junior High	436	406	458	448
Nova Opportunity School	6	-	-	-
Oakdale Elementary (TK-8)	623	584	547	528
Orchard Elementary	341	344	320	312
Pacific Career and Technology High	124	107	78	90
Pioneer Elementary (TK-8)	603	639	643	642
Regency Park Elementary	649	723	771	640
Ridgepoint Elementary (TK-8)	636	664	667	653
Rio Linda High	1,648	1,596	1,596	1,563
Rio Linda Preparatory Academy	343	318	290	300
Rio Tierra Junior High	295	292	303	297
Sierra View Elementary	297	278	284	296
Smythe Academy of Arts and Sciences (TK-6)	644	644	671	674
Smythe Academy of Arts and Sciences (7-8)	471	433	462	486
Strauch Elementary	608	599	590	580
Village Elementary (TK-8)	408	407	456	498
Vista Nueva Career and Technology High	114	151	134	146
Westside Elementary	329	363	376	369
Westside Preparatory Charter **	406	392	446	453
Woodlake Elementary	266	321	329	342
Woodridge Elementary	638	740	801	823
Total	23,904	24,106	24,386	24,446

* Fall 2024 is projected enrollment.
 ** Includes Eastside, Frontier, Regency Park and Westside Campuses



INFORMATIONAL SECTION

STAFFING TRENDS AND PROJECTIONS

Staffing at our schools is determined based on specific staffing ratios, which are included in the District's Staffing Formulas handbook. While the District usually follows the staffing formulas guidelines, occasionally the Superintendent determines the need for staffing beyond the number indicated by the ratios.

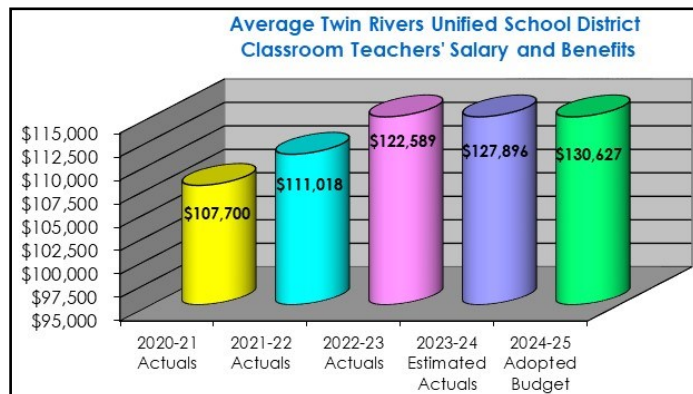
The table below shows the District's current base staffing standards for each of the school levels. It should be noted that these formula numbers can be augmented by special purpose dollars the site designates to be converted to full-time equivalent employees. Additionally, kindergarten teachers, world language teachers, EL teachers, VAPA teachers, choir teachers, teachers on special assignment, vice principals, counselors, yard duty, kindergarten para educators, custodians, maintenance and campus safety specialists were created above the base Staffing Formula Handbook utilizing supplemental/concentration funds.

Base Staffing Allocations	Elementary Schools (K-6) and (K-8)	Middle Schools (7-8)	High Schools (9-12)
Principal	1 per school	1 per school	1 per school
Vice-Principal or Guidance and Learning Specialist		0.5 FTE (451-700 students) 1.0 FTE (701-1,000 students) 1.5 FTE (1,001-1,500 students) 2.5 FTE (1,501+ students)	0.5 FTE (351-450 students) 1.0 FTE (451-700 students) 1.5 FTE (701-1,000 students) 2.0 FTE (1,001-1,500 students) 3.0 FTE (1,501+ students)
Counselor		1.0 FTE per 750 students (not to exceed 1 FTE)	1.0 FTE per 700 students
Classroom Teachers	24.99:1 (TK-3) 30:1 (4-6)	34:1	34:1
Office Manager	1.0 FTE per school	1.0 FTE per school (part of Clerical FTE below)	1.0 FTE per school (part of Clerical FTE below)
Clerical	1 (6 hours) (201-300 students) 1 (8 hours) (301-699 students) 1 (8 hours) + 1 (4 hours) (700+ students) 1 (3 hours) Additional for K-8's	2.0 FTE (1-250 students) 3.0 FTE (251-400 students) 4.0 FTE (401-800 students) 5.0 FTE (801-1,200 students) 6.0 FTE (1,201-1,500 students) 7.0 FTE (1,501-1,800 students) 8.0 FTE (1,801+ students)	2.0 FTE (1-250 students) 3.0 FTE (251-400 students) 4 FTE (401-800 students) 5 FTE (801-1,200 students) 6 FTE (1,201-1,500 students) 7 FTE (1,501-1,800 students) 8 FTE (1,801+ students)
Library Media Tech	1 (3 hours) (1-550 students) 1 (5 hours) (551-750 students) 1 (6 hours) (751+ students) 1 (4 hours) (1-300 students) K-8 1 (6 hours) (301-600 students) K-8 1 (7 hours) (601+ students) K-8	1.0 FTE (8 hours)	1.0 FTE Teacher Librarian Library Materials Technician: 1 (4 hours) (500-1,500 students) 1 (8 hours) (1,501+ students)
Custodial	1.5 FTE (1-474 students) 2.0 FTE (475-749 students) 2.5 FTE (750+ students)	2.5 FTE	2.0 FTE (1-300 students) 2.5 FTE (301-400 students) 3.0 FTE (401-600 students) 3.5 FTE (601-900 students) 4.0 FTE (901-1,300 students) 4.5 FTE (1,301-1,500 students) 5.0 FTE (1,501-1,700 students) 5.5 FTE (1,701-1,900 students) 6.0 FTE (1,901+ students)
Health Assistant	0.375 FTE (1-585 students) 0.50 FTE (586-700 students) 0.75 FTE (701+ students)	0.75 FTE	0.75 FTE (1-850 students) 1 FTE (851-1,700 students) 1.5 FTE (1,701+ students)
Nurses		1.0 FTE per 2,000 students and serves the entire district	

Non-school site staffing, including district office and department personnel, is not formula-driven. The budgets for non-school departments are created based on need and are analyzed on a yearly basis.

It takes people to teach students and 68% of the District's total expenditures are committed to the employee salaries and benefits. The cost of classroom teachers is the single largest component of our expenditure plan.

The 2024-25 average classroom teacher salary and benefit costs are \$130,627.



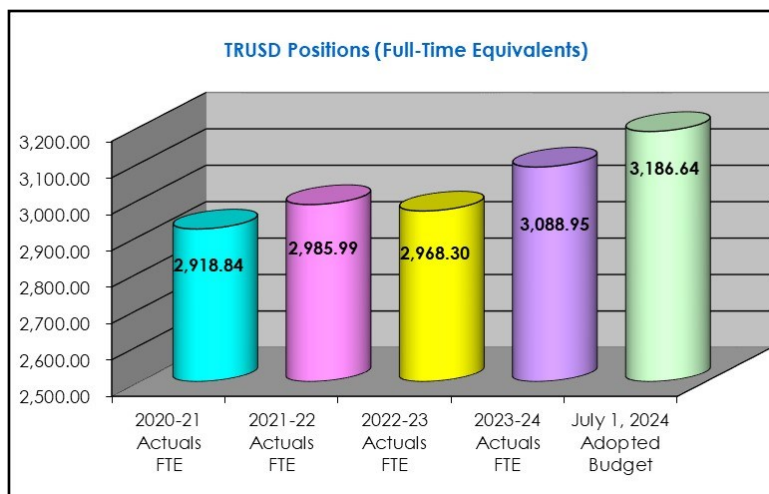
INFORMATIONAL SECTION

With LCFF, we have created exceptional programs to boost learning for our students in addition to bring down class sizes. In 2020-21 and 2021-22, there were less classroom teachers due to declining enrollment. In 2022-23 the increase is mostly additional TK students. In 2023-24 and 2024-25 the classroom teacher increases are for additional TK students and students from a new large housing development.

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget
Student Enrollment:	24,497	23,904	24,106	24,386	24,446
Number of Classroom Teachers (FTE):	1,113.35	1,107.55	1,113.75	1,129.95	1,147.95
Student-Teacher Ratio:	22.00	21.58	21.64	21.58	21.30

In addition to classroom teachers, with the use of Supplemental/Concentration funds, the District has invested in additional visual and performing arts teachers, English learner teachers, vice principals, counselors, kindergarten paraeducators, custodians, maintenance and campus safety specialists to enhance the overall experience for the students. The 2022-23 teacher decrease is for teachers on special assignment positions that were not able to be hired to ensure all classrooms had a teacher. The instructional aides continue to grow with the increases of TK classes and increase in special education students.

CATEGORIES	2020-21 Actuals FTE	2021-22 Actuals FTE	2022-23 Actuals FTE	2023-24 Actuals FTE	2024-25 Adopted Budget FTE
Teachers	1,320.36	1,314.90	1,244.33	1,343.23	1,371.18
Principals/Vice-Principals	88.00	91.00	89.00	93.00	90.00
Certificated Administrators	35.00	38.00	39.00	39.00	39.00
Other Certificated Personnel	167.62	185.72	187.12	184.52	184.93
Instructional Aides	328.39	341.67	362.18	380.99	430.12
Clerical/Classified Support	861.05	878.37	902.14	901.62	921.45
Classified Management	59.00	67.00	76.00	75.00	76.00
Other Classified Personnel	59.42	69.33	68.53	71.59	73.96
Total FTE	2,918.84	2,985.99	2,968.30	3,088.95	3,186.64



INFORMATIONAL SECTION

STUDENT ACHIEVEMENT

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

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

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

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

ASSESSMENT

Signed into law in October 2013, Assembly Bill 484 established the California Assessment of Student Performance and Progress (CAASPP) assessment system. CAASPP replaces the former STAR Program.

English Language Arts/Literacy and Mathematics Assessments In 2024-25, California will continue to administer the Smarter Balanced Summative Assessments in English language arts/literacy (ELA) and mathematics in grades three through eight and eleven. Also, California is administering the California Alternative Assessments in ELA and mathematics to students with significant cognitive disabilities in grades three through eight and eleven (students whose Individualized Education Program [IEP] designates the use of an alternate assessment).

The following charts reflect the results of the ELA and Math assessments for the most recent three years that scores were available.

TRUSD SBAC ELA Overall	Grades 3-8 and Grade 11			
	2021-22	2022-23	2023-24	1-Year Change
% Exceeded/Met	31%	32%	33%	1%
% Exceeded	10%	11%	12%	1%
% Met	22%	21%	22%	1%
% Nearly Met	24%	24%	23%	-1%
% Not Met	45%	44%	44%	0%



TRUSD SBAC Math Overall	Grades 3-8 and Grade 11			
	2021-22	2022-23	2023-24	1-Year Change
% Exceeded/Met	20%	22%	24%	1%
% Exceeded	7%	8%	9%	1%
% Met	13%	14%	14%	0%
% Nearly Met	24%	24%	24%	0%
% Not Met	56%	54%	52%	-1%

INFORMATIONAL SECTION

California Science Test (CAST) for Science In 2024-25, all students in grades five and eight will participate in the California Science Test (CAST). Because of the flexibility in grade administrations in high school, students in grades ten, eleven, and twelve may participate in the test (all students will need to participate by the end of grade twelve enrollment). Also, California is administering the California Alternative Assessments in Science to students with significant cognitive disabilities in the same grade levels as CAST.

The following charts reflect the results of the CAST assessments for the 2023-24 school year .

CAST TRUSD Overall	2023-24				
	Grade 5	Grade 8	Grade 11	Grade 12	District-wide
% Exceeded/Met	18%	14%	16%	3%	16%
% Exceeded	5%	3%	2%	0%	3%
% Met	13%	11%	14%	3%	12%
% Nearly Met	52%	59%	65%	59%	58%
% Not Met	30%	27%	19%	38%	26%



English Language Proficiency Assessments for California In 2024-25, the English Language Proficiency Assessments for California (ELPAC) will be administered as a Summative and Initial Assessment of English Learners progress in obtaining English Proficiency.

The chart below reflects the results of the ELPAC for the 2023-24 year.

2023-24														
Proficiency Level	Kinder	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	K-12
Level 4	7.95%	2.70%	3.90%	4.94%	8.14%	9.72%	14.88%	18.28%	16.23%	2.90%	6.57%	10.79%	10.21%	8.83%
Level 3	29.44%	20.74%	32.13%	25.15%	28.01%	29.98%	29.24%	26.51%	30.30%	18.47%	30.99%	22.89%	27.03%	27.34%
Level 2	37.52%	36.59%	33.33%	33.49%	30.36%	30.64%	25.09%	23.95%	23.81%	30.61%	31.46%	25.26%	21.02%	30.30%
Level 1	25.09%	39.97%	30.63%	36.42%	33.49%	29.65%	30.80%	31.26%	29.65%	48.02%	30.99%	41.05%	41.74%	33.53%

INFORMATIONAL SECTION

ACCOUNTABILITY

California's school accountability system provides a more complete picture of how schools are meeting the needs of all students. There are three important advantages to California's new approach:

- More than a single number: The multiple measures of student success define a quality education more broadly than a single test score.
- Equity: There is an increased focus on identifying and addressing disparities among student groups.
- Supporting Local Decision Making: State accountability tools provide information to support local planning process around improving student performance.

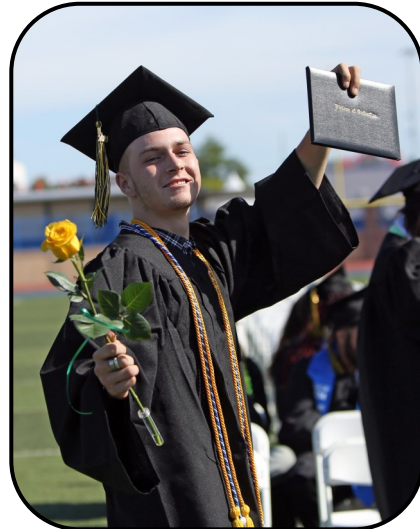
California's integrated accountability system meets both state and federal requirements. The multiple measures system for state indicators is based on percentiles to create a five-by-five grid that produces 25 results and 5 performance levels (Blue, Green, Yellow, Orange, and Red). This five-by-five grid combines Status and Change to make an overall determination for each indicator and provides equal weight to both Status and Change.

Status is based on the most recent year of data for that indicator. The five Status levels are:

- Very high
- High
- Medium
- Low
- Very Low

Change is the difference between performance from the most recent year of data and the prior year data. The five Change levels are:

- Increased significantly
- Increased
- Maintained
- Declined
- Declined significantly



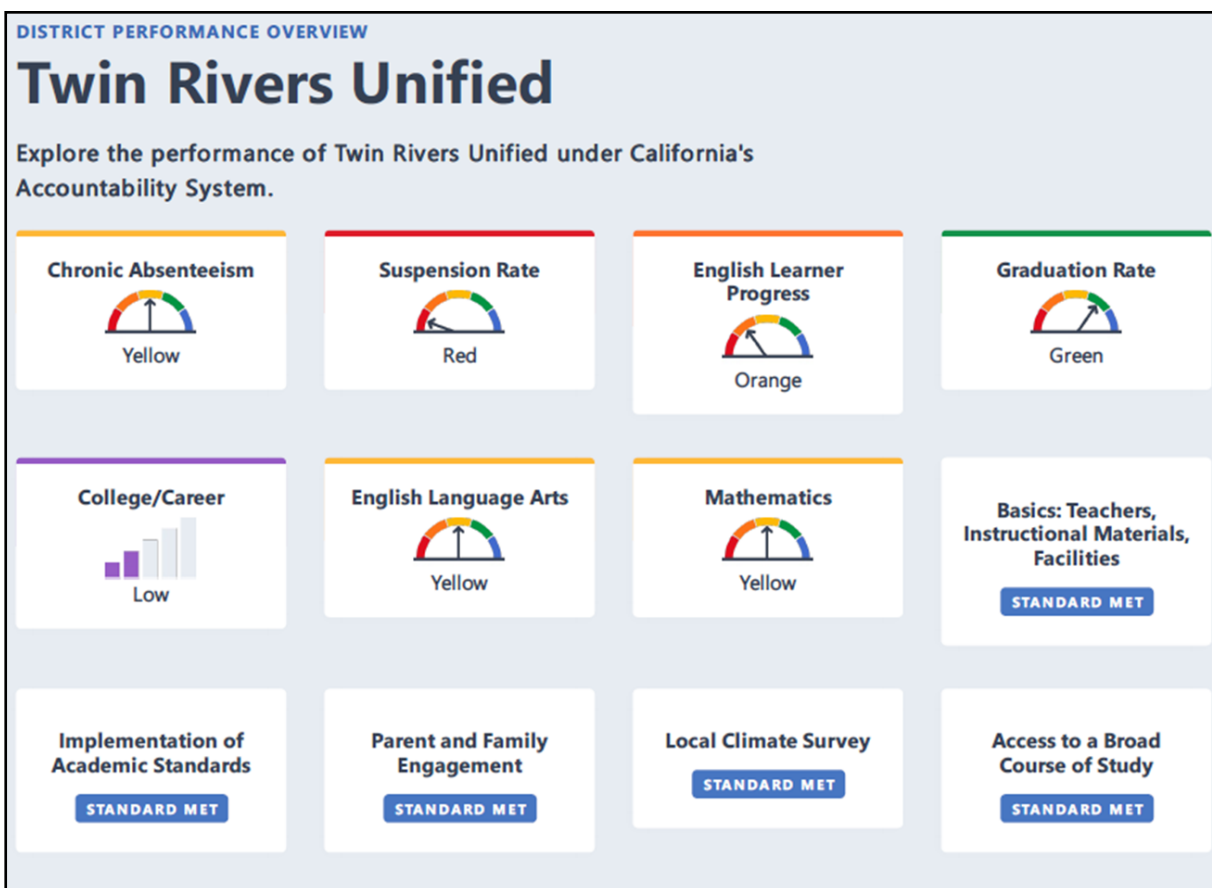
INFORMATIONAL SECTION

The performance levels (i.e., the cut scores for Status and Change) serve as the performance standards for the state indicators. The California State Board of Education (SBE) approved separate performance standards for each state indicator based on the current distribution of statewide performance for Status and Change (much like grading on a curve). Therefore, the performance standards are different for each indicator. The performance standards will generally remain fixed for several years.

Combining Status and Change results in a color-coded performance level for each state indicator for LEAs, schools, and student groups with 30 or more students. The five color-coded performance levels in order are: blue (highest), green, yellow, orange, and red (lowest).

The image below shows the Twin Rivers results for the Fall 2023 CA School Dashboard.

The school accountability system can be found on the State of California's Department of Education website: <http://www.cde.ca.gov/dashboard>.



INFORMATIONAL SECTION

DROPOUTS

Dropout numbers are for 9th to 12th grade students from the 4-year cohort classes of 2020-21 through the 2022-23 school year.

Cohort Dropouts			
School	2020-21	2021-22	2022-23
Foothill High	13	11	12
Grant Union High	19	27	30
Highlands High	8	20	6
Rio Linda High	23	7	7
Creative Connections Arts Academy	0	2	0
Keema School for Independent Study	11	27	16
Pacific Career and Technology High	20	20	7
Vista Nueva Career and Technology High	10	9	8

The dropout count includes high school students whom stopped attending school and no records are requested by another educational agency along with seniors that did not have enough credits to graduate and did not continue school. The four-year cohort is based on the number of students who enter grade 9 for the first time adjusted by adding into the cohort any student who transfers in later during grade 9 or during the next three years and subtracting any student from the cohort who transfers out, emigrates to another country, transfers to a prison or juvenile facility, or dies during that same period. Dropout numbers from 2023-24 will be available in late Fall 2024.

Dropout prevention programs are offered through a variety of mediums within Twin Rivers Unified School District. These programs include School Attendance Review Board hearings that address student issues related to truancy and behavior. We also offer Foster Youth and homeless liaisons whose primary responsibilities are to recover student records and offer assistance to families suffering from chronic homelessness. The District also offers an alternative school assistance program. This program assists students who have been expelled from the district for behavioral problems. This program offers both academic and character education programs that assist students with progress towards graduation and completing counseling requirements for graduation and re-admission to the district. The District also has many opportunities for students to recover credits through programs such as "Charge". The "Charge" program is typically offered after school and allows students to required credits for graduation from qualified credentialed teachers. The District also works closely with our comprehensive secondary school programs to identify students who are at-risk of not graduating due to credit deficiency. This is done through our weekly District Collaboration Of Services Meeting (DCOST). During this meeting, school administrators and District administrators discuss students' cases and attempt to place students into appropriate school programs with the hope that students will be prevented from dropping out of school.

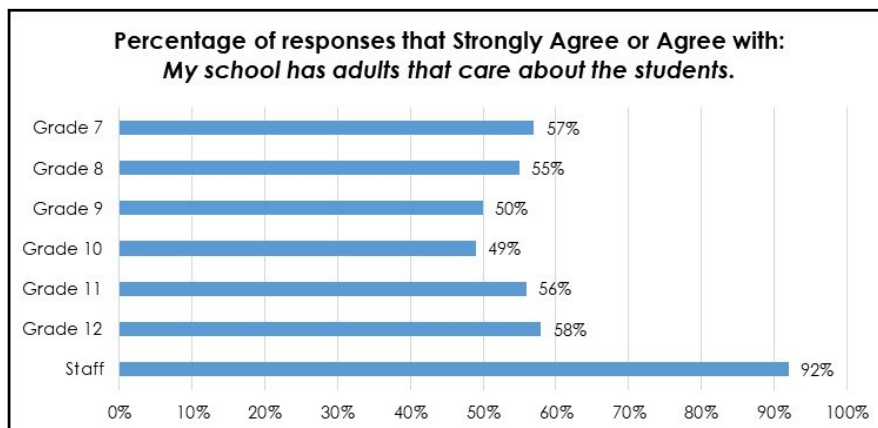
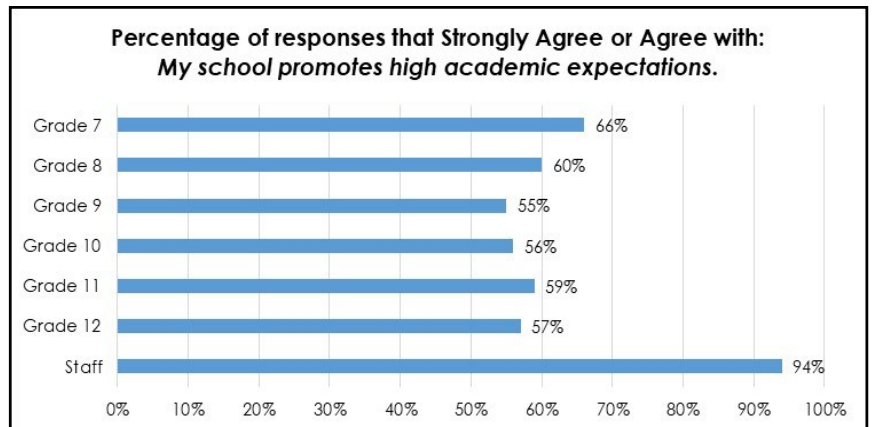
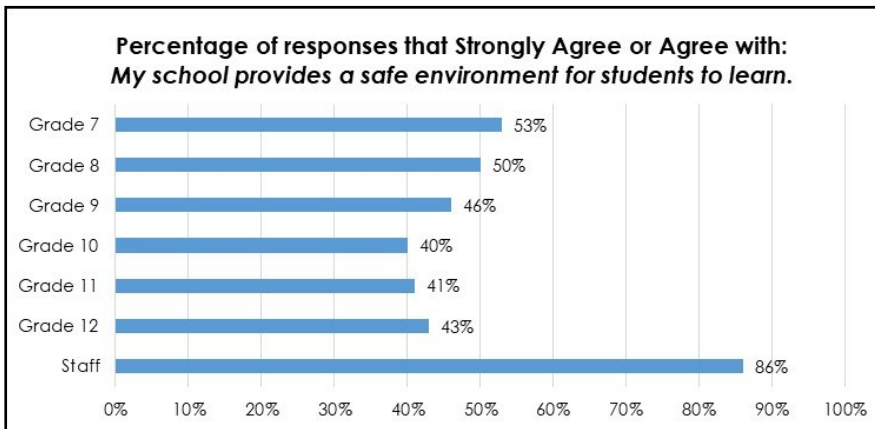


INFORMATIONAL SECTION

SCHOOL CLIMATE - CALIFORNIA HEALTHY KIDS SURVEY

Twin Rivers Unified School District strives to include student and staff input. One way this is achieved is through the California Healthy Kids Survey and California School Staff Survey. The survey asks questions about “your” perception about the school and the school climate. The survey is used for continuous improvement and refinement of how to best engage our students to positively impact student learning. Highlights from the 2023-24 survey follow.

(Full survey reports for prior years are available at <https://calschls.org/reports-data/search-lea-reports/>)



INFORMATIONAL SECTION

PROGRESS TOWARD DISTRICT GOALS

Each day in Twin Rivers Unified, the District is dedicated to a single mission— ensuring that all students graduate ready for college, careers, and civic engagement in a safe and nurturing learning environment. Recent student and District successes include three seniors earning a high school diploma and their Associate of Arts degree through the District's Dual Enrollment Program, a collaboration with American River College where students earn college credits while still in high school.

In addition:

- 1,515 graduates in the class of 2023
- 261 seniors graduated with college credits in 2024
- 198 seniors received the State Seal of Biliiteracy (for students who have attained proficiency in two or more languages by high school graduation)
- 367 students in grades 9, 10, 11 and 12 were enrolled in the District's Dual Enrollment Program during the 2023-24 school year
- An estimated 2,280 students enrolled in 34 Career Technical Education (CTE) 7-12th grade pathways (2023-24) —436 students were English Learners; 362 were students with disabilities
- 1,114 high school students enrolled in Advanced Placement courses in 2023-24
- 769 students enrolled in AVID (Advancement Via Individual Determination), an academic support program to prepare students for college eligibility and success
- 64% of AVID seniors completed the requirements for a four-year college
- 2 seniors earned academic honors from the College Board National Hispanic Recognition Program



TWIN RIVERS COHORT GRADUATION RATE

Twin Rivers Unified School District's cohort graduation rate continues to rise and exceeds Sacramento and state averages.

2022-23 Cohort Graduation Rate	
Twin Rivers Unified	91.4%
Sacramento County	81.5%
State of California	86.2%



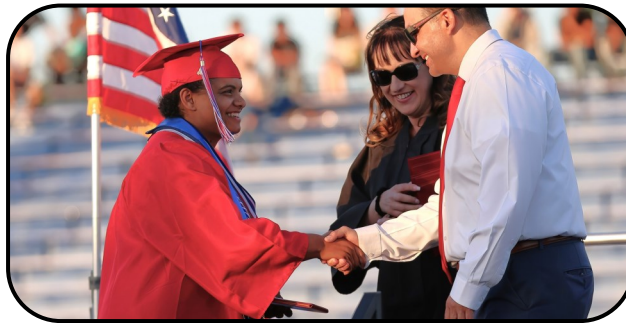
Not yet available	2023-24
91.4%	2022-23*
88.1%	2021-22
85.2%	2020-21*
85.6%	2019-20
85.0%	2018-19*
84.6%	2017-18*
83.6%	2016-17
84.3%	2015-16
82.9%	2014-15
77.0%	2013-14
75.3%	2012-13

*exceeded County and State averages

PROGRESS TOWARD DISTRICT GOALS

ONWARD AND UPWARD: 2024 GRADUATES ON THE MOVE!

American River College | Brown University | Cal Poly Humboldt | Cal Poly Pomona
Cal State Fullerton | Chico State | CSU East Bay | CSU Long Beach | CSU Monterey Bay
Dominican University of California | Grand Canyon University | Hampton University | Harvard
Langston University | Sacramento City College | Sacramento State | San Francisco State University
Santa Clara University | Sierra College | Sonoma State | Southern Oregon University | Stanford
Texas Southern University | UC Berkeley | UC Davis | UC Irvine | UC Merced | UC San Diego
UC Santa Barbara | UCLA | University of Nevada Las Vegas | University of Oregon
Washington State University



ADDITIONAL POINTS OF PRIDE

- We have a Twin Rivers employee selected as a 2024 California Classified School Employee of the Year (Joshua Crotts)
- We have 3 Twin Rivers employees selected as 2024 Sacramento County Classified School Employees of the Year (Joshua Crotts, Kiana Davis, Robert Whittaker)
- We have an ABC10 Teacher of the Month for June 2024 (Johnnie Williams)
- 10 students received scholarships from the We Are TR Foundation
- We are Sacramento State College of Education's 2024 School District Partner of the Year
- For the 14th consecutive year, Fiscal Services received the Meritorious Budget Award for their outstanding performance in budget preparation and issuance during the 2023-2024 fiscal year
- 32 TR schools recognized statewide with Positive Behavioral Interventions and Supports (PBIS) awards
- We have a 2023 California State University, Sacramento, K-12 Equity Leadership Award recipient (Patrick Durant)
- First girls high school flag football team in the district at Grant Union High School 2023-2024



GLOSSARY

This glossary provides definitions of terms to help clients understand the current terms used in school business documents.

Adult Education

Classes offered by school districts, community colleges, and other public and private organizations for residents 18 years or older who are not enrolled in a high school.

Advance Placement (AP)

AP (advanced placement) is a program of classes developed by the college board to give high school students an introduction to college-level classes and also gain college credit before even graduating high school.

Advancement Via Individual Determination (AVID)

Advancement Via Individual Determination (AVID) is an in-school academic support program for grades seven through twelve. The purpose of the program is to prepare students for college eligibility and success. AVID places academically average students in advanced classes; levels the playing field for minority, rural, low-income, and other students without a college-going tradition in their families; and targets students in the academic middle--B, C, and even D students--who have the desire to go to college and the willingness to work hard.

After School Education and Safety (ASES)

State funding for the purpose of the establishment of local after school education and enrichment programs.

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriations

Funds set aside or budgeted by the state or local school districts for specific time period and specific purpose.

ARP Act ESSER Funds

The Federal American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund was signed in to law in March 2021 to support local educational agencies (LEAs) in preparing and responding to the impact of COVID-19 on educators, students and families.

Assembly Bill (AB) 1200

Legislation passed in 1991 that defined a system of fiscal accountability for school districts and county offices of education to prevent bankruptcy. The law requires districts to do multiyear financial projections; identify sources of funding for substantial cost increases such as employee raises; and make public the cost implications of such increases before approving employee contracts. County offices review district budgets, and the state review countywide school districts.

Assessed Valuation (AV)

The value of land, homes, and businesses determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

INFORMATIONAL SECTION

Associated Student Body (ASB)

Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials.

Attendance Reports

Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Audit

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance (ADA)

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

Bilingual Education

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

CalWORKS

CalWORKs is a public assistance program that provides cash aid and services to eligible families that have a child(ren) in the home. The program serves all 58 counties in the state and is operated locally by county welfare departments.

California Adult Education Program (CAEP)

The California Adult Education Program (CAEP) provides adult education state funding to regional consortia, county offices of education, school districts, community colleges, and joint powers authorities consisting of community colleges, school districts, or a combination of these.



INFORMATIONAL SECTION

[Creative Connections Arts Academy \(CCAA\)](#)

CCAA is one of the Twin Rivers Unified School District dependent charter schools.

[California Assessment of Student Performance and Progress \(CAASPP\)](#)

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013. The CAASPP system includes the following assessments and student participation requirements: Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven, alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven, Science assessments in grades five, eight, and ten (i.e., California Science Tests (CAST), California Alternate Assessment (CAA) and California Spanish Assessment (CSA) for reading/language arts in grades three through eleven (optional).

[California Basic Education Data System \(CBEDS\)](#)

A collection of data taken each October for enrollment, graduates, dropouts, vocational education, alternative education, adult education, course enrollment, classified and certificated staff, and teacher shortage and demand. *This data collection system has been replaced by a more robust one: CALPADS (California Longitudinal Pupil Achievement Data System).*

[California Basic Education Skills Test \(CBEST\)](#)

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

[California Department of Education \(CDE\)](#)

An agency within the Government of California that oversees public education

[California School Dashboard](#)

The California School Dashboard (Dashboard) is a website released in March 2017 that parents/guardians, educators and the public can use to see how districts and schools are meeting the need of California's diverse student population based on the concise set of measures included in the new accountability system, including test scores, graduation rates, English learner progress, and suspension rates. Additionally, the Dashboard includes reporting and evaluation of local indicators. The Dashboard is part of California's new school accountability system based on the Local Control Funding Formula, enacted in 2013. As provisioned in California Education Code, the Dashboard will be used to support local educational agencies (LEAs) in identifying strengths, weaknesses and areas for improvement; to assist in determining whether LEAs and schools are eligible for technical assistance; and to assist the state in determining whether LEAs and schools are eligible for more intensive support/intervention.

[California Science Tests \(CAST\)](#)

The California Science Test (CAST) is an online test based on the California Next Generation Science Standards. All local educational agencies (LEAs) with eligible students in grades five, eight, and high school will administer the CAST.

[California State Preschool Program \(CSPP\)](#)

The largest State-funded preschool program in the nation, which provides both part-day and full-day services with core class curriculum that is developmentally, culturally and linguistically appropriate for the children served.

[Capital Outlay](#)

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

INFORMATIONAL SECTION

Career Technical Education (CTE)

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

CARES Act ESSER Funding

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to local education agencies (LEAs) through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools.

Categorical Aid

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs such as Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF revenues.

Certificated Employees

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

Certificates of Participation (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Child & Adult Care Food Program (CACFP)

The Child and Adult Care Food Program (CACFP) is a federal program that provides reimbursements for nutritious meals and snacks to eligible children and adults who are enrolled for care at participating child care centers, day care homes, and adult day care centers

Child Care and Development (CCTR)

Full-day, full-year child care and development services Statewide for children from infancy to thirteen years of age.

Class Size Reduction (CSR)

Initiated in the 1996–97 school year for kindergarten through third grade, the state now has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013-14 year with the passage of the LCFF which has mandates as to the maximum school site average of the total K-3rd grade classes.

Classified Employees

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

Collective Bargaining

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

Common Core State Standards (CCSS)

Since 2010, 45 states have adopted a set of clear college and career ready standards for kindergarten through 12th grade in English language arts/literacy and mathematics. These standards are called the Common Core State Standards (CCSS).

INFORMATIONAL SECTION

Community Eligibility Provision (CEP)

The Community Eligibility Provision (CEP) is a federal school meal funding option that enables schools, participating in the National School Lunch Program and School Breakfast Program, to provide free meals to all students.

Comprehensive Support and Improvement (CSI)

The Every Student Succeeds Act (ESSA) requires state educational agencies to determine school eligibility for Comprehensive Support and Improvement (CSI). Local educational agencies (LEAs) with schools that meet the criteria for CSI must partner with stakeholders to locally develop and implement a plan to improve student outcomes.

Concentration Funds

See "Local Control and Accountability Plan."

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs.

Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)

An increase in funding for government programs, including revenue limits or categorical programs.

Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments -- a government price index. (See Education Code Section 42238.1.)

COVID or COVID-19

COVID-19 is a disease caused by a new strain of coronavirus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease. Formerly, this disease was referred to as '2019 novel coronavirus' or '2019-nCoV.'

Debt Service

Expenditures for the payment of principal and interest on long-term debt.

Deferred Maintenance

Major repairs of buildings and equipment by school districts.

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Developer Fees

A charge per square foot on residential and commercial construction. Developer fees are levied by school districts, with the maximum amount set by law and adjusted for inflation every two years. Proceeds are used for building or renovating schools and for portable classroom.

Education Department General Administrative Regulations (EDGAR)

The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

INFORMATIONAL SECTION

Education Protection Account (EPA)

The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Section 36 of Article XIII of the California Constitution. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

Elementary and Secondary Schools Emergency Relief (ESSER) Funds

Federal funds provided to state educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students. Refer to CARES Act ESSER Funding or ARP Act ESSER Funding.

Ending Balance

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)

Student who has not yet mastered the English language.

English Language Arts (ELA)

All academic disciplines related to reading and the use of the English language in communication.

English Language Proficiency Assessments for California (ELPAC)

A test used to assess student's language proficiency in English, specifically listening, speaking, reading and writing.

Enrollment

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Every Student Succeeds Act (ESSA)

On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA), reauthorizing the federal Elementary and Secondary Education Act (ESEA) and replacing the No Child Left Behind Act (NCLB). Overall, the new law provides states more authority on standards, assessments, accountability, supports, and interventions while preserving the general structure of the ESEA funding formulas.

Much of the federal funding from K-12 schools comes from programs created by the ESEA of 1965.

Fiscal Year

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

Fixed Assets

Property of permanent nature having continuing value; e.g., land, building, and equipment.

INFORMATIONAL SECTION

Free/Reduced Price Meals

A federal program to provide food—typically lunch and/or breakfast—for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full Time Equivalent (FTE)

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance

The difference between assets and liabilities of governmental and trust funds.

Gann Appropriations Limit

A ceiling on each year's appropriations of tax dollars by governmental entities, including school districts. Using the base year (1978–79), subsequent years' limits are adjusted for the change in California Consumer Price Index or in per capita personal income, whichever is smaller, and for the change in population (ADA for school districts). Voters may elect to increase the limit for a four-year period.

General Fund

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Governmental Accounting Standards Board (GASB)

Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issues, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.

Heating, Ventilation and Air Conditioning (HVAC)

A system used to provide heating and cooling to buildings

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

INFORMATIONAL SECTION

Individualized Education Program (IEP)

A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Interim Reports (First Interim, Second Interim, Third Interim)

Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

Local Control and Accountability Plan (LCAP)

The Local Control and Accountability Plan (LCAP) is the Local Control Funding Formula's (LCFF) mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Effective with the 2014-15 school year, each school district is required to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget. The LCAP is intended to explain how the district will use state funds to improve educational outcomes for all students based on eight State priorities, with special attention to high-needs students who received additional money.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides a base amount by grade span: K-3, 4-6, 7-8 and 9-12 per average daily attendance (ADA). The LCFF provides an adjustment on the base grant amount for kindergarten through grade three (K-3) and for grades nine through twelve (9-12).
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12).
- Provides a *supplemental grant* equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a *concentration grant* equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Provides an additional concentration add-on equal to 15 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.

Local Education Agencies (LEAs)

A public board of education or other public authority within a state that maintains administrative control of public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state.



INFORMATIONAL SECTION

Mandated Costs

School district expenditures required by federal or state law, court decisions, administrative regulations, or initiative measures. Since the passage of Proposition 4 in 1979 (the Gann Limit), the California constitution has required the repayment of mandated costs to school districts.

Memorandum of Understanding (MOU)

Agreements between groups or entities within the District or with community agencies.

Parcel Tax

A fixed tax amount assessed on each parcel in the district regardless of size or value. Exemptions are granted for certain parcels (those for which a property tax is not normally assessed—e.g., churches; parcels unable to be developed, usually because of size; or annually upon application to senior citizens who reside on the parcel). The tax must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs.

Parent Teacher Association (PTA)/Parent Teacher Organizations (PTO)

Organized groups composed of parents, teachers, and school staff devoted to the education and development of the school's students.

PL 94-142

A federal law that requires a free and appropriate education to all children with disabilities, ages 3–21. (See also "Special Education".)

Position Control

A function that coordinates and authorizes positions in accordance with established district policies and procedures.

Prekindergarten and Family Literacy Support (CPKS)

State funding for the purpose of promoting and supporting the interactive literacy activities for children and families enrolled in the Prekindergarten and Family Literacy program.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Proposition 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

Proposition 98 (1988)

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

Public Employees' Retirement System (PERS)

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

Qualified Zone Academy Bonds (QZAB)

Municipal securities issued to finance projects for certain eligible public schools in conjunction with private business contributions.

INFORMATIONAL SECTION

Regional Occupational Center Or Program (ROC/P)

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Resource Specialist Program (RSP)

The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Routine Restricted Maintenance Account (RRMA)

California law requires school districts that receive state bond funds to establish and maintain an account for the ongoing and major maintenance of their facilities and to deposit at least 3% of their General Fund expenditures including other financing uses into a Routine Restricted Maintenance Account (RRMA) for this purpose.

Sacramento County Office of Education (SCOE)

The Sacramento County Office of Education (SCOE) is an offices of education in the State of California and provides services to school districts within Sacramento County, including Twin Rivers Unified School District.

Sacramento Metropolitan Air Quality Management District (SMAQMD) Funds

The Sacramento Metropolitan Air Quality Management District was created under local health and safety code to monitor, promote, and improve air quality in the County of Sacramento. SMAQMD provided applications with funding towards the largest electric school bus deployment in the United States. The buses' routes run primarily through disadvantaged communities, reducing air pollution from diesel exhaust in these neighborhoods. Twin Rivers Unified School District was a recipient of SMAQMD funds.

School Attendance Review Board (SARB)

School attendance review boards (SARBs) are composed of school and community members who meet regularly to diagnose and resolve persistent student attendance or behavior problems.

School Board

By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and hires and fires the district superintendent.

Schoolwide Programs

Schoolwide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I schoolwide program, at least 40% of a school's students must be considered low income. Schoolwide programs can provide Title I services and support to all of the children in the school, regardless of income level. Schoolwide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating schoolwide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

INFORMATIONAL SECTION

Single Plan for Student Achievement (SPSA)

The Single Plan for Student Achievement (SPSA) is meant to consolidate all school-level planning efforts into one plan for programs funded through the consolidated application (ConApp). The purpose of the SPSA is to increase the overall effectiveness of the school program by the School Site Council (SSC) crafting a strategic plan that maximizes the resources available to the school.

Smarter Balanced Assessment Consortium (SBAC)

Smarter Balanced Assessment Consortium (SBAC) is a public agency currently supported by 15 states, the U.S. Virgin Islands, and the Bureau of Indian Education. Through the work of thousands of educators, SBAC created an online assessment system aligned to the Common Core State Standards (CCSS).

Special Day Class (SDC)

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

Special Education

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

Special Education Local Plan Area (SELPA)

A regional group responsible for administering special education services effectively and efficiently. Districts are organized into SELPAs; some are countywide, some are a single large district or part of a district, and some combine several smaller districts.

Standardized Account Code Structure (SACS)

As a result of legislation in 2000 all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

State Allocation Board (SAB)

A regulatory agency which controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State Teachers' Retirement System (STRS)

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

Supplemental Funds

See "Local Control and Accountability Plan."

Tax and Revenue Anticipation Notes (TRAN)

Notes issued in anticipation of collection of taxes or revenues, usually retireable only from those tax and revenue collections. School districts typically issue notes (i.e., borrow cash) to cover cash flow deficits in months prior to the collection of property taxes (usually November/December).

TBD

An abbreviation for "to be determined."

INFORMATIONAL SECTION

Title I

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, state and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress.

TRUSD

An abbreviation for Twin Rivers Unified School District.

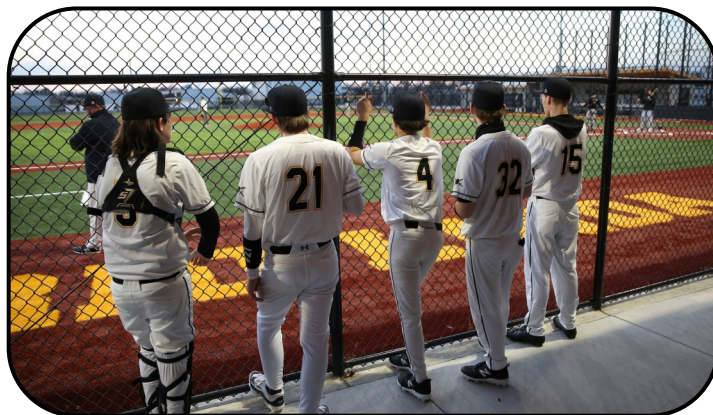
Unduplicated Pupil Count (Unduplicated Count)

The number of pupils who qualify for free or reduced price meals, are English learners, and/or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count. Unduplicated pupil count is a factor for LCFF Funding (see "Local Control Funding Formula.")

May also refer to the number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1.

Waivers

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. The code specifies which laws can be waived. (See Education Code Section 33050.)



INFORMATIONAL SECTION

FACTS AT A GLANCE

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
Fall Enrollment (CBEDS)	24,497	23,904	24,106	24,386	24,446
Average Daily Attendance (ADA) at P2	N/A	20,904	21,792	22,351	22,603
General Fund Revenue per Student	\$18,781	\$21,326	\$24,673	\$24,433	\$21,299
General Fund Expenditures per Student	\$18,090	\$19,659	\$21,710	\$23,991	\$22,257
LCFF per Student	\$11,708	\$13,043	\$14,162	\$14,876	\$15,061
LCFF Cost of Living Adjustment	0.00%	5.07%	13.26%	8.22%	1.07%
LCFF Unduplicated % (3 Yr Avg.) TRUSD	90.54%	90.69%	90.73%	90.69%	90.99%
LCFF Unduplicated % (3 Yr Avg.) CCAA Charter	74.95%	76.31%	77.32%	77.43%	78.79%
LCFF Unduplicated % (3 Yr Avg.) Smythe Charter	93.44%/90.54%	93.35%/90.69%	93.22%/90.73%	92.96%/90.69%	93.45%/90.99%
LCFF Unduplicated % (3 Yr Avg.) Westside Charter	79.01%	79.64%	78.96%	78.30%	79.32%
State Aid from LCFF	\$244,209,272	\$267,101,772	\$299,664,585	\$319,556,914	\$324,670,734
Property Tax Collections (less in lieu to Charters)	\$41,264,846	\$44,687,464	\$41,718,665	\$43,200,948	\$43,509,430
Total General Fund Revenue	\$460,070,651	\$509,770,587	\$594,766,769	\$595,820,629	\$520,684,858
Total General Fund Expenditures	\$443,146,919	\$469,938,971	\$523,347,860	\$585,048,288	\$544,102,232
Teacher Salary Schedule Improvement	0%	3%	10%	5%	3%
Total TK-12 Classroom Teacher Salaries and Benefits	\$119,908,019	\$122,957,670	\$136,533,889	\$144,516,392	\$149,953,656
Average TK-12 Classroom Teacher Salary and Benefits	\$107,700	\$111,018	\$122,589	\$127,896	\$130,627
Average TK-12 Classroom Teacher Benefits Package	\$26,282	\$27,554	\$32,334	\$32,801	\$33,477
Number of TK-12 Classroom Teachers (FTE)	1,113.35	1,107.55	1,113.75	1,129.95	1,147.95
Number of preschool & Adult Education Teachers	72.46	72.80	69.03	75.22	72.78
Number of Other Certificated Staff (FTE)	425.17	449.27	376.68	353.82	464.38
Number of Classified Staff (FTE)	1,307.86	1,356.37	1,408.85	1,462.51	1,501.53
Number of Elementary Schools	27	27	27	27	28
Number of Middle Schools	5	5	5	5	5
Number of High Schools	4	4	4	4	4
Number of Dependent Charter Schools	3	3	3	3	3
Number of Alternative Schools	6	6	5	5	5
Number of sites with Child Development Centers	23	23	23	23	23
Average Class Size (composite)	22.01	21.58	31.64	21.58	21.3
Ratio, Administrators to all Staffing	6.2%	6.6%	6.9%	6.7%	6.4%
% Spent on District Classroom Instruction (state standard - 55% minimum)	48.23%	47.46%	46.76%	55.00%	55.00%



