2018-2019 Adopted Budget

Adopted June 26, 2018



10th Anniversary Logo Student Designer: Sochil Avila, Grant Union High School

FISCAL SERVICES

- 5115 DUDLEY BLVD.
- MCCLELLAN, CA 95652

SACRAMENTO COUNTY

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DISTRICT BOARD MEMBERS AND CABINET ADMINISTRATION

BOARD OF TRUSTEES JULY 2018



Linda Fowler, J.D. President (term ends June 2020)



Michelle Rivas Vice President (term ends June 2022)



Michael Baker Board Clerk (term ends June 2020)



Bob Bastian Member (term ends June 2022)



Basim Elkarra *Member (term ends June 2020)*



Ramona Landeros Member (term ends June 2020)



Rebecca Sandoval Member (term ends June 2022) EXECUTIVE CABINET ADMINISTRATION JULY 2018

Steven Martinez, Ed.D.

Superintendent

Bill McGuire

Deputy Superintendent Administrative Services

Gina Carreón

Associate Superintendent Human Resources

Lori Grace, Ed.D.

Associate Superintendent Educational Services

TBD

Associate Superintendent School Leadership



MEET OUR BOARD MEMBERS



Linda Fowler, J.D.—President

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

Linda Fowler is the Investigative Auditor for the Division of Civil Rights in the California Department of Justice, Office of the Attorney General. She formerly owned a mid-size commercial printing and graphics company. Trustee Fowler was elected in 1971 to the Board of Trustees of the former North Sacramento Elementary School District and served until she was elected to the Twin Rivers Board. Trustee Fowler majored in Business Administration and also has a Law Degree. In addition to raising her own children, Trustee Fowler has opened her home to several homeless children and never received any financial assistance for them.



Michelle Rivas— Vice President

Area Two (West Foothill Farms and North Highlands)

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



Michael Baker—Board Clerk

Area One (East Foothill Farms)

Michael Baker has lived in the Twin Rivers School District area for more than 35 years and is a graduate of Foothill High School. Trustee Baker works as the General Manager for an emergency medical authority here in Sacramento County. He is a former basketball and football coach at Foothill High School and continues to work with the youth in Foothill Farms. Trustee Baker has two children attending school in the district.



Bob Bastian

Area Four (Elverta and Rio Linda)

Bob Bastian graduated from Grant Union High School and worked in maintenance for the Rio Linda School District while attending Sacramento State College. After obtaining his teaching credential, he taught at Lincoln High School before coming back to teach in Rio Linda. Trustee Bastian retired from Rio Linda in 1994. As an active school and community volunteer, he has served on the Rio Linda Elverta Chamber of Commerce and the Westside PTA, as well as president of the Rio Linda Education Association (RLEA). Trustee Bastian served on the Rio Linda Union School District Board of Trustees for ten years before he was elected to the TRUSD Board in 2007





Basim Elkarra

Area Five (North Natomas and Robla)

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



Ramona Landeros

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

Ramona Landeros has lived in the Del Paso Heights community for over 35 years — first with her children and now with her grandchildren, who are currently attending Twin Rivers schools. As a farm worker's child, Trustee Landeros attended over 10 different schools prior to studying at California State University, Sacramento and the University of California, Davis. Most recently, Trustee Landeros worked as a legal advocate for students with disabilities, that included developing individualized education programs (IEPs) and meeting with parents, teachers, counselors, administrators and school psychologists. Trustee Landeros worked closely with Castori Elementary to organize reading and art programs through First Five and she has mentored many high school students. Trustee Landeros represented the Del Paso Heights area on the Coalition for Regional Equity (CORE), which studied the effects of poverty in the community. Trustee Landeros is co-founder of the Multi-Cultural Center, CSUS; and she has managed a local cultural festival for 10 years.



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 retired from the State of California with 32 years of expertise and oversight in analytical, personnel, management, budgetary, and contract development. She has served with the Western Service Workers Association, League of United Latin American Citizens, Moral Values Program, Big Brothers Big Sisters Program of the Greater Sacramento Area, and the Puente Project at Sacramento City College.

TwinRivers UNIFIED SCHOOL DISTRICT

ASBO MERITORIOUS BUDGET AWARD

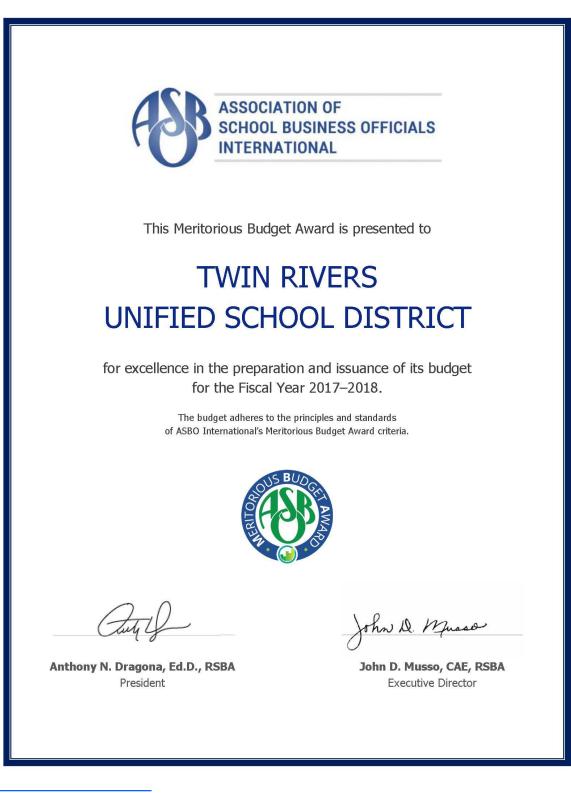
The Association of School Business Officials (ASBO) International awarded its Meritorious Budget Award to Twin Rivers Unified School District for its 2017-2018 Annual Budget. The District is very proud to have received this prestigious award on its first year of submission (2010-2011 budget) and every year since. The current award certificate is shown on the following page.

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

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









EXECUTIVE SUMMARY

DISTRICT DESCRIPTION

It is the **Mission** of Twin Rivers USD, "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

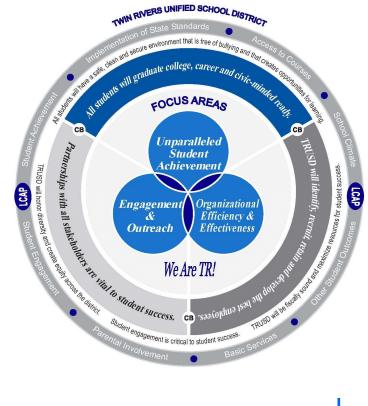
- 1. All students will graduate college, career and civic-minded ready.
- 2. All students will have a safe, clean and secure environment that is free of bullying and that creates opportunities for learning.
- 3. Student engagement is critical to student success.
- 4. Partnerships with all stakeholders are vital to student success.
- 5. TRUSD will be fiscally sound and maximize resources for student success.
- 6. TRUSD will honor diversity and cerate equity across the district.
- 7. TRUSD 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 Learning





The District encompasses 82 square miles in northern Sacramento County. It is positioned in the center of a growing, 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. In 2016-2017 and 2017-2018, ADA decreased slightly. The current year ADA is projected close to the 2017-2018 amount. The District's 3,200 staff members serve approximately 29,000 students in preschool through adult education. This education comes in a wide variety of delivery models and locations. The District is comprised of 47 schools, including 29 elementary schools, five middle schools, four high schools, seven charter sites (three charter schools), adult education program, one independent study high school, two continuation high schools, one opportunity school 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 to be approved prior to July 1st. Twin Rivers USD, like most school districts in California, is dependent upon the State for much of its revenue each year. The District's Adopted Budget revenue projection is developed based on the State Budget, along with the District's student enrollment projection for the budget year.

The District's budget advisory committee has worked since December with the development of this budget. The committee (which includes parents, teachers, classified staff, principals, and administrators) evaluates programs and processes in light of the current financial situation. In lean years, the committee faces the unenviable task of recommending budget reductions in order to achieve a balanced budget (as required by law). In years when cuts are not needed, the committee may make recommendations for program enhancements. The current budget's significant changes include: annual step and column increases for all eligible employees, 1.85% STRS increase, 2.531% PERS increase, 2.71% and 100% gap funding for LCFF revenue increase, and decrease to revenues of almost \$3.6 million for one-time State discretionary funds (and elimination of one-time expenditures). 2017-2018 Adopted Budget Salaries did not include the 2016-2017 or 2017-2018 negotiated salary increase. These amounts were added at the 2017-2018 First Interim Budget revision. The significant change in staffing is a reduction of 37 Teacher on Special Assignment positions and an increase of nine new Lab Teachers.

Summary Staffing and Expenditure Changes									
	2017-2018	2018-2019							
	Budget	Budget	Change	% Change					
Staffing (Full Time Equivalents)	2,970.32	2,946.60	(23.72)	-0.8%					
General Fund Expenditures									
Unrestricted	\$241,029,371	\$249,623,308	\$8,593,937	3.6%					
Restricted	71,618,379	78,450,881	6,832,502	9.5%					
Total	\$312,647,750	\$328,074,189	\$15,426,439	4.9%					

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.) But 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.

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 ten (10) 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 five Special Revenue Funds:

- 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 participated 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 remaining authorized bond projects and repayment of the COPs.
- 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 revenues are greater than the expenditures by \$109 thousand. However, once the on-going special education salary program costs are added to the budget (currently in the ending fund balance reserve), we will be deficit spending \$641 thousand. The 2017-2018 on-going deficit spending of \$7.4 million is alleviated in 2018-2019 with the use of all the new LCFF funding, school site and department budget reductions. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties, but fall short \$2.1 million to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

A budget trailer bill, Assembly Bill 1808, was released on June 12, 2018. If passed, the bill would set the cost-of-living adjustment (COLA) for the LCFF base rates at 3.7%, slightly higher than what had been previously estimated and used in the Adopted Budget. The Adopted Budget LCFF base funding would increase \$1.8 million with the use of the 3.7% COLA. If approved by the Governor, \$1 million will be set aside for future consideration to augment the certificated and classified student support personnel (i.e. counselors, psychologists, vice principals, guidance learning specialists).

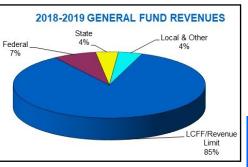
In November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.3 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one -time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2021-2022. Thereafter, debt interest payments of \$1.5 million will start in 2022-2023 from the General Fund; interest and principal of \$8.8 million in 2036-2037 and an average of \$10.8 million each of the last 4 years of the COP debt.

Beginning Fund Balance. The beginning fund balance is estimated to be \$34,892,563 (\$29,092,562 unrestricted and \$5,800,001 restricted for categorical programs). We have estimated a majority of the unrestricted funds that will not be spent in 2017-2018 and carryover to be spent in 2018-2019. However, with the close of the 2017-2018 fiscal year the actual ending fund balance will increase from additional program carryover funds and unspent departmental budgets. The actual 2018-2019 beginning fund balance will be updated at First Interim (after the 2017-2018 financial records are closed).



Revenue Assumptions. 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.

- The LCFF Sources (major assumptions):
 - Average Daily Attendance (ADA) is 22,732 (2017-2018 P2 estimated revised P2 ADA of 22,619 + 113 for SCOE special day classes).
 - ^o District Charter ADA is estimated at 2,075 (2017-2018 P2 ADA 12 ADA).
 - ° Estimated Unduplicated pupil count:
 - Twin Rivers 87.57%
 - Creative Connections Arts Academy 68.18%
 - Smythe Academy of Arts & Science 91.54%
 - Westside Preparatory 75.42%
 - Add-ons for transportation and TIIBG 2012-2013 awards = \$9,932,217
 - Cost of Living Adjustment (COLA) of 2.71% and .029% for 100% GAP funding
 - ° Property taxes are estimated at 2017-2018 P2 levels.
 - Education Protection Account (EPA) is estimated at \$33 million (the LCFF revenue is reduced by this amount). The EPA funds will be used on salaries and benefits for instruction.
 - ^o A budget trailer bill, AB 1808, was released on June 12, 2018. If passed, the bill would set the cost of living adjustment (COLA) for the LCFF base rates at 3.7%, slightly higher than what had been previously estimated and used in the Adopted Budget. The Adopted Budget LCFF base funding would increase \$1.8 million with the use of the 3.7% COLA. If approved by the Governor, \$1 million will be set aside for future consideration to augment the certificated and classified student support personnel (i.e. counselors, psychologists, vice principals, guidance learning specialists).
- Federal Revenue includes the reduction of one-time grants and prior year carryover funds (\$7.6 million). Title I, III (LEP) and Special Education grants increase \$540 thousand and the remaining grants are at or close to their 2017-2018 grant award level. There are no prior year unearned revenue budgeted at this time. We anticipate \$4 million in unearned revenue to carryover; expenditures will be budgeted on the First Interim after the 2017-2018 financial records are closed and the actual amounts are known.
- Other State Revenue includes the reduction of \$300 thousand of prior year carryover funds and \$6 million for one-time grants. The significant one-time grant reductions are Discretionary funds of \$3.6 million and Career Tech Ed Incentive Grant of \$1.9 million. There are no one-time Mandated Cost/Discretionary funds projected; the Governor's May revision is estimating \$344 per ADA allocation which equates to \$8.5 million for Twin Rivers USD. The on-behalf STRS contribution is estimated to be \$8 million and will be reflected in First Interim report. All other grants are at or close to their 2017-2018 grant award



levels. Lottery income is an increase of \$45 thousand; budgeted at School Services of California's (SSC) projected student rate of \$194 (\$146 unrestricted and \$48 restricted).



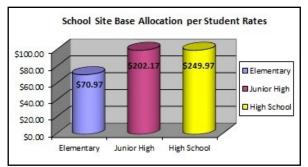
- Other Local revenue includes the reduction of one-time donations and grant; the largest being a \$1.1 million for an insurance claim, \$2.1 million for the Cornell Grant GEO Garden and \$460 thousand for Charter oversight fees due to reduction in ADA at one of the charters. The State Special Education program is budgeted with no change from 2017-2018.
- Under Other Financing Sources, Contributions from unrestricted to restricted programs is \$36.8 million (\$1 million increase to support programs) and are 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. A salary increase is not included on certificated salaries. The
 unrestricted certificated salaries net decrease of \$2.7 million compared to the 2017-2018
 Second Interim is due to:
 - ° Two years of compensation increases recorded in 2017-2018
 - ° 37 Teacher on Special Assignment positions closed
 - ° Nine new Lab Teacher positions
 - ° Step/column increases
- Classified salaries and benefits reflect current position control. Position control includes a 2.3% increase for step. A salary increase is not included on classified salaries. The unrestricted classified salaries net decrease of \$200 thousand compared 2017-2018 Second Interim is due to:
 - Two years of compensation increases in 2017-2018 (for police, management and confidential)
 - Step/column increases
- Payroll driven benefit expenditures are budgeted at the following rates:

° STRS – 16.28% (+1.85%)	° OASDI – 6.20%
 PERS – 18.062% (+2.531%) 	° MC – 1.45%
° UI – 0.05%	∘ WC – 1.718% (+0.018%)

- District health benefit caps remain the same as prior year.
- We did not include 2017-2018 categorical carryover expenditures. We balanced the categorical entitlements so that the current year revenues equal the expenditures.
- School Site Base Allocation per student rates are as follows:
 - ° \$70.97 for TK–6th grade students
 - ° \$202.17 for 7th & 8th grade students
 - ° \$249.97 for 9th–12th grade students
- Department and District support budgets were individually analyzed and include an overall 5% reduction totally \$459 thousand.

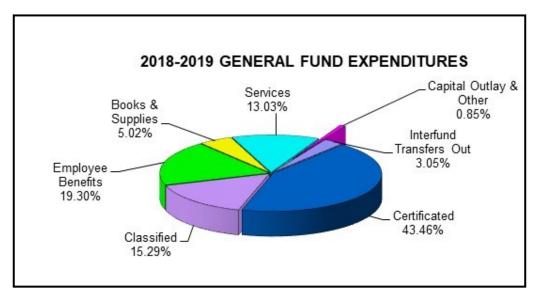




- The Routine Restricted Maintenance Account (RRMA) is at \$9,400,000; 2.87% of the current total General Fund expenditures. AB 104 includes a phase-in of the RRMA contribution back to 3%. For 2018-2019 and 2019-2020 the minimum amount required to be deposited into the RRMA account is the greater of:
 - Lesser of 3% of total general fund expenditures for the fiscal year or the amount the district deposited into the account for 2014-15 (\$6,808,061) or
 - ° Two percent of the total general fund expenditures for the fiscal year

However, the year after a district receives State school facility bond funds from the November 2016 ballot passage, the RRMA requirement will revert to 3%.

- Encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies significantly decrease in both unrestricted and restricted programs due to the elimination of one-time carryover budgets.
- Services and Other Operating Expenditures significantly decrease due to the elimination of onetime carryover budgets within the restricted programs.
- Capital Outlay significantly decreases within the restricted programs due to the elimination of onetime carryover budgets.
- Interfund Transfers Out are budgeted at \$10 million from Supplemental/Concentration to Fund 14 for high needs facility projects.
- We have estimated and reserved in the ending fund balance a majority of the unrestricted funds that will not be spent in 2017-2018 and carryover to be spent in 2018-2019. However, with the close of the 2017-2018 fiscal year the actual ending fund balance will increase from additional program carryover funds and unspent departmental budgets. We will budget the actual carryover and restricted ending fund balance amounts toward expenditures on the First Interim budget after the actual amounts are known.





Ending Fund Balance.

The ending fund balance of \$35,001,265 is reported within the following classifications:

- Nonspendable revolving cash and stores inventory is estimated at \$618,639
- Restricted legally restricted categorical programs is \$5,670,818
- Assigned \$11,970,433
 - ° \$5,463,441 Instructional Materials carryover
 - ° \$1,491,402 Supplemental/Concentration summer programs carryover
 - \$1,271,282 Various program carryovers
 - \$750,000 Additional Special Education positions
 - ° \$727,296 Supplemental/Concentration EL carryover
 - \$500,000 Supplemental/Concentration CTE
 - ° \$580,362 Supplemental/Concentration Charter carryover
 - \$558,891 Site Base Allocation carryover
 - ° \$465,057 Insurance Claim; Vineland fire carryover
 - ° \$162,702 Site Base Allocation no 5% reduction
- Unassigned
 - \$16,741,376 Reserve for Economic Uncertainty (\$19 million is one month of the District's payroll)
 - \$0 Unappropriated

On-behalf STRS Contribution.

The Governmental Accounting Standards Board (GASB) Statement No. 68 significantly changes how state and local governments account for their long-term obligations and costs related to employee pensions. In prior years, information on long-term pension liability was disclosed in the note disclosure and required supplementary information of the financial audit report. Effective with the close of the books for 2014-2015 the net pension liability is reported on the face of the Statement of Net Position, effectively reducing the overall net position.

In addition to accounting for the liability in the government-wide financial statements of the audit report, 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 onbehalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented



by the state's contribution; thus there is no impact to the bottom line. The on-behalf STRS contribution is estimated to be \$8 million and will be reflected in First Interim report.



OTHER FUNDS – BUDGET ASSUMPTIONS

Adult Education Fund. The beginning fund balance is projected at \$956,438; \$377,735 more than the 2017-2018 Second Interim Report.

Revenue from Federal categorical programs are budgeted at approximately 70% of the prior years' awards. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the Adult Education Block Grant (AEBG) in the amount of \$2.8 million to run the Adult Education programs for English as a Second Language (ESL), high school completion, preapprenticeship and Career Technical Education (CTE) classes.

There is no Other Local Revenue for student fees; fees for adult education classes have not been charged since January 1, 2016.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases. Salaries and benefits have been budgeted for staff needed to teach fee based courses not budgeted through position control.

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.

The ending fund balance is projected at \$219,967.

Child Development Fund. The beginning fund balance is estimated from the 2017-2018 Second Interim Report at \$480,582.

Federal Revenue is projected as follows: Head Start Basic is budgeted at \$2.1 million, Head Start Training & Technical Assistance is budgeted at \$13,352 and General Child Care and Development program (CCTR) is budgeted at \$20,815.

Other State Revenue includes CCTR, the California State Preschool program (CSPP) and the Pre-Kindergarten Family Literacy program (CPKS). Projected revenues total \$5.4 million. Actual award amounts will be known and reflected at First Interim.

Other Local Revenue includes the First Five program (funded at \$824 thousand) and parent paid fees.

Certificated and classified salaries and benefits reflect current position control which includes step/ column increases.

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 ending fund balance of \$480,582 is Restricted and can only be used with State approval.





Cafeteria Fund. The beginning fund balance is estimated from the 2017-2018 Second Interim Report at \$2,462,182.

Federal, State, and Non-Program (Child Nutrition School Program) meal sales are estimated at \$19.3 million, representing a 1.70% increase over 2017-2018 Second Interim. The projected increase is based on the implementation of the Community Eligibility Provisions program. CEP is a federally funded program that allows low income schools and districts to serve breakfast and lunch at no cost to all students.

Salaries and benefits reflect current position control which includes annual step increases. Open positions, hiring restrictions, lack of substitutes, and shift in positions to fill open site needs were evaluated and charged accordingly within variable salaries.

The food, supply and other operating budgets reflect minimal adjustments and include all amounts needed to operate the programs. Cost adjustments through competitive bid pricing, improved menu development, increase in training of kitchen staff and better accurate food production estimates allow for an overall slight decrease in costs.

The total ending fund balance of \$2,674,354 is Restricted for the use of nutritional services. None of the programs are deficit spending. The ending fund balance by restricted program are:

- ^o Breakfast/Lunch School Program = \$1,386,184
- Supper Program = \$992,082
- Summer Program = \$282,990
- Summer Program Support = \$13,098
- Fresh Fruits & Vegetable Program = \$0

Deferred Maintenance Fund. The beginning fund balance is projected at \$346,346.

LCFF Sources represent a transfer from the General Fund in the amount of \$1,896,380 to be used for facility maintenance projects.

Other Local Revenue represents interest income.

Interfund Transfers In are budgeted at \$10,000,000 from Supplemental/Concentration funds (in the General Fund) for high needs facility projects.

Expenditures are budgeted based on the District's Facility Master plan. All funds are budgeted to be spent and thus there is no ending fund balance.

The ending fund balance is projected at zero.

Special Reserve Fund for Postemployment Benefits. The beginning fund balance is estimated from the 2017-2018 Second Interim Report at \$1,483,853.

Interest income is budgeted under Other Local Revenue.

The ending fund balance of \$1,499,853 is Assigned for future postemployment benefits.

Building Fund. The beginning fund balance is projected at \$7,999,492.

Other Local Revenue includes rental income for leases of our cell towers and interest income.

Interfund Transfers In reflects sources to be used towards the COP 2007 debt payments.

Expenditures reflect projects from cell tower revenue and debt service interest expense for the 2007 COP liability.



The ending fund balance of \$5,348,221 is made up of \$5.3 million Restricted funds to be used towards 2007 COP debt repayments through 2021-2022 (after such time the General Fund will have the burden of a \$1.5 million annual debt payment through 2035-2036 and then about a \$10 million annual payment for the next 5 years) and \$30 thousand Assigned for future GO Bond and QZAB outside administrative fees.

Capital Facilities - Developer Fee Fund. The beginning fund balance is estimated at \$3,459,645.

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

Expenditures are budgeted to utilize the beginning fund balance and all new revenue.

The ending fund balance is projected at zero.

County School Facilities Fund. The beginning fund balance is estimated at \$6,100,000.

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

Expenditures are budgeted based on the Modernization projects which are included in the District's Facility Master Plan. All funds are budgeted to be spent and thus there is no ending fund balance.

The ending fund balance is projected at zero.

Special Reserve Fund for Capital Outlay Projects. The beginning fund balance is estimated at \$14,107,716.

Other Local Revenue includes interest income from QZAB funds and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Other Outgo reflects the \$5 million QZAB debt payment due in November 2018. Two QZABs remain at a total of \$6 million.

Expenditures are budgeted for facility projects utilizing a portion of the beginning fund balance.

The ending fund balance of \$8,729,732 is Restricted for repayment towards the two remaining QZABs and Assigned to future facility projects.





BUDGET SUMMARIES

ALL FUND SUMMARY, 2 YEAR COMPARISON

ALL FUND	2017-18 Estimated Actuals	2018-19 Adopted Budget	Changes from Prior Year
REVENUES			
LCFF Sources	\$265,409,157	\$280,471,088	\$15,061,931
Federal Revenue	\$51,730,333	\$44,458,395	(\$7,271,938)
Other State Revenue	\$38,087,544	\$22,491,848	(\$15,595,696)
Other Local Revenue	\$22,009,982	\$15,872,490	(\$6,137,492)
TOTAL REVENUES	\$377,237,016	\$363,293,821	(\$13,943,195)
EXPENDITURES Certificated Salaries Classified Salaries	\$154,476,629 \$59,633,877	\$146,746,936 \$60,041,861	<mark>(\$7,729,693)</mark> \$407,984
Employee Benefits	\$73,781,180	\$68,890,441	(\$4,890,739)
Books and Supplies	\$25,976,347	\$24,878,079	(\$1,098,268)
Services & Other Operating Expenditures	\$51,039,758	\$46,327,607	(\$4,712,151)
Capital Outlay	\$39,584,172	\$23,564,040	(\$16,020,132)
Transfers & Other Outgo	\$5,391,211	\$9,699,448	\$4,308,237
TOTAL EXPENDITURES	\$409,883,174	\$380,148,412	(\$29,734,762)
Excess (Deficiency) of Revenues Over Expenditures	(\$32,646,158)	(\$16,854,591)	
OTHER FINANCING SOURCES/USES			
Interfund Transfers In	\$23,137,152	\$10,300,000	(\$12,837,152)
Interfund Transfers Out	\$23,137,152	\$10,300,000	(\$12,837,152)
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$32,646,158)	(\$16,854,591)	\$15,791,567
BEGINNING FUND BALANCES	\$103,455,237	\$70,809,079	(\$32,646,158)
ENDING FUND BALANCES	\$70,809,079	\$53,954,488	(\$16,854,591)



GENERAL FUND REVENUES, 2 YEAR COMPARISON

	2017-18	2018-19	
GENERAL FUND	Estimated	Adopted	Changes from
REVENUES	Actuals	Budget	Prior Year
LCFF Sources			
State Aid	\$196,040,920	\$211,636,341	\$15,595,421
Education Protection Account State Aid	34,583,124	32,950,492	(1,632,632)
Property Taxes	42,500,000	43,000,000	500,000
Transfer to Independent Charter Schools - In-Lieu of Property Taxes	(7,714,887)	(7,115,745)	599,142
Miscellaneous	(1,896,380)	(1,896,380)	0
Total, Revenue Limit Sources	\$263,512,777	\$278,574,708	\$15,061,931
Federal Revenue			
Special Education Entitlement	\$5,186,493	\$5,186,493	\$0
Special Education Discretionary Grants	926,480	928,388	1,908
NCLB/IASA (incl. ARRA)	23,683,936	16,926,653	(6,757,283)
Other No Child Left Behind/ESSA	121,150	0	(121,150)
Career and Technical Education	503,575	297,609	(205,966)
Other Federal Revenue (incl. ARRA)	946,136	521,167	(424,969)
Total, Federal Revenue	\$31,367,770	\$23,860,310	(\$7,507,460)
Other State Revenue			
All Other State Apportionments	\$0	\$0	\$0
Mandated Costs Reimbursements	4,524,243	906,468	(3,617,775)
Lottery - Unrestricted and Instructional Materials	4,871,664	4,992,008	120,344
After School Education and Safety (ASES)	4,599,801	4,193,811	(405,990)
Drug/Alcohol/Tobacco Funds	214,467	88,593	(125,874)
Career Technical Education Incentive Grant Program	2,578,011	718,000	(1,860,011)
Specialized Secondary	0	0	0
Quality Education Investment Act	0	0	0
Common Core State Standards Implementation	0	0	0
All Other State Revenue	9,651,805	1,579,115	(8,072,690)
Total, Other State Revenue	\$26,439,991	\$12,477,995	(\$13,961,996)
Other Local Revenue			
Sale of Equipment/Supplies	\$0	\$0	\$0
Leases and Rentals	190,180	142,420	(47,760)
Interest	100,000	300,000	200,000
Fees and Contracts	0	0	0
All Other Fees and Contracts	152,500	152,500	0
All Other Local Revenue	4,276,122	103,800	(4,172,322)
All Other Transfers In	360,768	360,768	0
Transfers of Apportionments from County Offices	9,783,219	9,907,536	124,317
All Other Transfers In from All Others	2,763,452	2,302,854	(460,598)
Total, Other Local Revenue	\$17,626,241	\$13,269,878	(\$4,356,363)
Other Financing Sources/Uses			
Interfund Transfers In	\$2,700,000	\$0	(\$2,700,000)
Total, Other Financing Sources/Uses	\$2,700,000	\$0	(\$2,700,000)
TOTAL OPERATING REVENUE	\$341,646,779	\$328,182,891	(\$13,463,888)



GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

GENERAL FUND	2017-18	2018-19	Changes f
	Estimated	Adopted	Prior Yes
EXPENDITURES	Actuals	Budget	FIIOI Tea
Certificated Salaries			
Teachers' Salaries	\$121,457,469	\$113,865,514	(\$7,59
Pupil Support Salaries	11,948,387	11,570,403	(37)
Supervisors' and Administrators' Salaries	15,613,692	15,177,057	(43)
Other Salaries	1,201,679	1,942,861	74
Total, Certificated Salaries	\$150,221,228	\$142,555,835	(\$7,66
Classified Salaries	\$1JU,221,220	φ142,333,033	(\$7,00
Instructional Salaries	\$7,836,505	\$8,047,357	\$21
Support Salaries	18,565,692	18,244,551	(32
Supervisors' and Administrators' Salaries	5,803,287	5,519,977	(28
Clerical, Technical and Office Salaries	16,128,511	16,298,665	17
Other Salaries	2,059,840	2,059,647	(\$20)
Total, Classified Salaries	\$50,393,835	\$50,170,197	(\$22
Employee Benefits	007 704 450	*•••••••••••••	(00.40)
Certificated Retirement (STRS)	\$27,761,153	\$21,660,241	(\$6,10
Classified Retirement (PERS)	7,735,425	9,009,656	1,27
OASDI/Medicare/Alternative	5,670,337	5,642,366	(2
Health and Welfare Benefits	21,487,486	20,930,184	(55
Unemployment Insurance	157,735	155,845	(
Workers Compensation Insurance	3,250,974	3,167,239	(8)
OPEB	1,500,000	1,450,000	(5
Other Employee Benefits	927,270	1,306,728	37
Total, Employee Benefits	\$68,490,380	\$63,322,259	(\$5,16
Books & Supplies			
Textbooks	\$975,435	\$3,240,351	\$2,26
Books and Other Reference Materials	427,169	383,980	(4)
Materials and Supplies	13,313,896	11,845,626	(1,46
Non-capitalized Equipment	2,448,834	1,004,195	(1,44
Food	_,,0	0	(.,
Total, Books & Supplies	\$17,165,334	\$16,474,152	(\$69
Services & Other Operating Expenditures	¢,,	¢.0,111,102	(\$00
Subagreements for Services	\$10,932,029	\$7,994,235	(\$2,93
Travels and Conferences	1,794,906	1,483,837	(\$1)
Dues and Memberships	181,388	150,860	(3)
Insurance	2,006,140	2,022,378	1
Operations and Housekeeping Services	6,818,817	6,823,133	
Rentals, Leases, Repairs, and Noncapitalized Improvements			37
	3,947,427	4,320,872	
Transfers of Direct Costs - Interfund	(111,930)	(107,400)	(2.06)
Professional/Consulting Services and Operating Expenditures	20,754,551	18,690,968	(2,06
Communications	1,427,589	1,382,646	(4-
Total, Services & Other Operating Expenditures	\$47,750,917	\$42,761,529	(\$4,98
Capital Outlay	¢740.070	# 2	
Land Improvements	\$740,972	\$0	104.00
Buildings and Improvement of Buildings	1,876,998	56,000	(\$1,82
Equipment	5,836,991	1,222,832	(4,61
Equipment Replacement	107,498	130,357	2
Total, Capital Outlay	\$8,562,459	\$1,409,189	(\$6,41)
Transfers & Other Outgo			
Tuition, State Special Schools	\$60,000	\$60,000	
Payments to County Offices	1,708,865	1,854,165	14
All Other Transfers Out to All Others	407,138	380,000	(2
Debt Service - Interest	70,783	31,227	(3
Debt Service - Principal	1,507,845	737,476	(77
Transfers of Indirect Costs - Interfund	(1,496,770)	(1,681,840)	(18
Total, Transfers & Other Outgo	\$2,257,861	\$1,381,028	(\$87
Other Financing Sources/Uses			
Interfund Transfers Out	\$10,000,000	\$10,000,000	
Total, Other Financing Sources/Uses	\$10,000,000	\$10,000,000	
			(\$26.02)
TOTAL OPERATING EXPENDITURES	\$354,842,014	\$328,074.1891	(\$20.02
TOTAL OPERATING EXPENDITURES		\$328,074,189 \$108.702	1 A A A A A A A A A A A A A A A A A A A
	\$354,842,014 (\$13,195,235) \$48,087,798	\$328,074,189 \$108,702 \$34,892,563	(\$26,020 \$13,303 (\$13,199



SPECIAL REVENUE FUNDS

	2017-18 Estimated Actuals Adult Education (Fund 11)	2018-19 Adopted Budget Adult Education (Fund 11)	Changes from Prior Year	2017-18 Estimated Actuals Child Development (Fund 12)	2018-19 Adopted Budget Child Development (Fund 12)	Changes from Prior Year	2017-18 Estimated Actuals Cafeteria (Fund 13)	2018-19 Adopted Budget Cafeteria (Fund 13)	Changes from Prior Year
REVENUES									
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	674,394	503,087	(171,307)	2,738,292	2,114,998	(623,294)	16,949,877	17,980,000	1,030,123
Other State Revenue	2,795,229	2,837,632	42,403	5,278,168	5,426,219	148,051	1,414,000	1,250,000	(164,000)
Other Local Revenue	7,060	0	(7,060)	1,132,173	903,872	(228,301)	797,931	100,500	(697,431)
Transfers-in from Other Funds	0	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$3,476,683	\$3,340,719	(\$135,964)	\$9,148,633	\$8,445,089	(\$703,544)	\$19,161,808	\$19,330,500	\$168,692
EXPENSE									
Certificated Salaries	\$1,175,176	\$1,113,662	(\$61,514)	\$3,080,225	\$3,077,439	(\$2,786)	\$0	\$0	\$0
Classified Salaries	737,423	774,446	37,023	1,951,311	2,259,354	308,043	6,551,308	6,837,864	286,556
Employee Benefits	747,314	667,866	(79,448)	1,944,891	2,077,724	132,833	2,598,595	2,822,592	223,997
Books and Supplies	187,359	242,978	55,619	458,576	149,153	(309,423)	8,129,942	8,011,796	(118,146)
Services and Other Operating Expenditures	450,370	767,824	317,454	649,709	389,850	(259,859)	468,071	439,718	(28,353)
Capital Outlay	0	0	0	670,781	0	(670,781)	102,104	26,500	(75,604)
Other Expenses and Outgo	176,856	210,413	33,557	392,626	491,569	98,943	927,288	979,858	52,570
Transfers-out to Other Funds	300,000	300,000	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$3,774,498	\$4,077,189	\$302,691	\$9,148,119	\$8,445,089	(\$703,030)	\$18,777,308	\$19,118,328	\$341,020
Revenues over (under) Expenses	(\$297,815)	(\$736,470)	(\$438,655)	\$514	\$0	(\$514)	\$384,500	\$212,172	(\$172,328)
Beginning Fund Balance	\$1,254,253	\$956,438	(\$297,815)	\$480,582	\$481,096	\$514	\$2,077,682	\$2,462,182	\$384,500
Ending Fund Balance	\$956,438	\$219,968	(\$736,470)	\$481,096	\$481,096	\$0	\$2,462,182	\$2,674,354	\$212,172

	2017-18 Estimated Actuals Deferred Maintenance (Fund 14)	2018-19 Adopted Budget Deferred Maintenance (Fund 14)	Changes from Prior Year	2017-18 Estimated Actuals Special Reserve for Postemployment Benefits (Fund 20)	2018-19 Adopted Budget Special Reserve for Postemployment Benefits (Fund 20)	Changes from Prior Year	2017-18 Estimated Actuals Special Revenue Funds Total	2018-19 Adopted Budget Special Revenue Funds Total	Changes from Prior Year
REVENUES									
LCFF Sources	\$1,896,380	\$1,896,380	\$0	\$0	\$0	\$0	\$1,896,380	\$1,896,380	\$0
Federal Revenue	0	0	0	0	0	0	\$20,362,563	\$20,598,085	235,522
Other State Revenue	0	0	0	0	0	0	\$9,487,397	\$9,513,851	26,454
Other Local Revenue	58,500	58,500	0	11,000	16,000	5,000	\$2,006,664	\$1,078,872	(927,792)
Transfers-in from Other Funds	12,000,000	10,000,000	(2,000,000)	0	0	0	\$12,000,000	\$10,000,000	(2,000,000)
TOTAL OPERATING REVENUE	\$13,954,880	\$11,954,880	(\$2,000,000)	\$11,000	\$16,000	\$5,000	\$45,753,004	\$43,087,188	(\$2,665,816)
EXPENSE									
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$4,255,401	\$4,191,101	(\$64,300)
Classified Salaries	0	0	0	0	0	0	\$9,240,042	\$9,871,664	631,622
Employee Benefits	0	0	0	0	0	0	\$5,290,800	\$5,568,182	277,382
Books and Supplies	35,136	0	(35,136)	0	0	0	\$8,811,013	\$8,403,927	(407,086)
Services and Other Operating Expenditures	1,194,890	1,020,000	(174,890)	0	0	0	\$2,763,040	\$2,617,392	(145,648)
Capital Outlay	11,116,177	11,159,846	43,669	0	0	0	\$11,889,062	\$11,186,346	(702,716)
Other Expenses and Outgo	121,380	121,380	0	0	0	0	\$1,618,150	\$1,803,220	185,070
Transfers-out to Other Funds	8,037,152	0	(8,037,152)	0	0	0	\$8,337,152	\$300,000	(8,037,152)
TOTAL OPERATING EXPENSE	\$20,504,735	\$12,301,226	(\$8,203,509)	\$0	\$0	\$0	\$52,204,660	\$43,941,832	(\$8,262,828)
Revenues over (under) Expenses	(\$6,549,855)	(\$346,346)	\$6,203,509	\$11,000	\$16,000	\$5,000	(\$6,451,656)	(\$854,644)	\$5,597,012
Beginning Fund Balance	\$6,896,201	\$346,346	(\$6,549,855)	\$1,472,853	\$1,483,853	\$11,000	\$12,181,571	\$5,729,915	(\$6,451,656)
Ending Fund Balance	\$346,346	\$0	(\$346,346)	\$1,483,853	\$1,499,853	\$16,000	\$5,729,915	\$4,875,271	(\$854,644)



CAPITAL PROJECT FUNDS

	2017-18 Estimated Actuals Building Fund (Fund 21)	2018-19 Adopted Budget Building Fund (Fund 21)	Changes from Prior Year	2017-18 Estimated Actuals Capital Facilities Fund (Fund 25)	2018-19 Adopted Budget Capital Facilities Fund (Fund 25)	Changes from Prior Year	2017-18 Estimated Actuals County Schools Facilities Fund (Fund 35)	2018-19 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	0	0	0
Other Local Revenue	135,579	153,540	17,961	1,075,500	930,000	(145,500)	55,035	50,000	(5,035)
Transfers-in from Other Funds	300,000	300,000	0	0	0	0	8,137,152	0	(8,137,152)
TOTAL OPERATING REVENUE	\$435,579	\$453,540	\$17,961	\$1,075,500	\$930,000	(\$145,500)	\$8,192,187	\$50,000	(\$8,142,187)
EXPENSE									
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0	0
Services and Other Operating									
Expenditures	70,538	61,458	(9,080)	140,630	559,645	419,015	20,000	1	(19,999)
Capital Outlay	50,225	47,902	(2,323)	2,660,381	3,830,000	1,169,619	13,283,316	6,149,999	(7,133,317)
Other Expenses and Outgo	1,515,200	1,515,200	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	100,000	0	(100,000)	2,000,000	0	(_,==,====,===)
TOTAL OPERATING EXPENSE	\$1,635,963	\$1,624,560	(\$11,403)	\$2,901,011	\$4,389,645	\$1,488,634	\$15,303,316	\$6,150,000	(\$9,153,316)
Revenues over (under) Expenses	(\$1,200,384)	(\$1,171,020)	\$29,364	(\$1,825,511)	(\$3,459,645)	(\$1,634,134)	(\$7,111,129)	(\$6,100,000)	\$1,011,129
Beginning Fund Balance	\$7,719,624	\$6,519,240	(\$1,200,384)	\$5,285,156	\$3,459,645	(\$1,825,511)	\$13,211,129	\$6,100,000	(\$7,111,129)
Ending Fund Balance	\$6,519,240	\$5,348,220	(\$1,171,020)	\$3,459,645	\$0	(\$3,459,645)	\$6,100,000	\$0	(\$6,100,000)

		2017-18 Estimated Actuals Special Reserve for Capital Outlay Projects (Fund 40)	2018-19 Adopted Budget Special Reserve for Capital Outlay Projects (Fund 40)	Changes from Prior Year	2017-18 Estimated Actuals Capital Outlay Projects Funds Total	2018-19 Adopted Budget Capital Outlay Projects Funds Total	Changes from Prior Year
REVENUES	6						
	LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
	Federal Revenue	0	0	0	\$0	\$0	0
	Other State Revenue	2,160,156	500,002	(1,660,154)	\$2,160,156	\$500,002	(1,660,154)
	Other Local Revenue	1,110,963	390,200	(720,763)	\$2,377,077	\$1,523,740	(853,337)
	Transfers-in from Other Funds	0	0	0	\$8,437,152	\$300,000	(8,137,152)
	TOTAL OPERATING REVENUE	\$3,271,119	\$890,202	(\$2,380,917)	\$12,974,385	\$2,323,742	(\$10,650,643)
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 Services and Other Operating	0	0	0	\$0	\$0	0
	Expenditures	294,633	327,582	32,949	\$525,801	\$948,686	422,885
	Capital Outlay	3,138,729	940,604	(2,198,125)	\$19,132,651	\$10,968,505	(8,164,146)
	Other Expenses and Outgo	0	5,000,000	5,000,000	\$1,515,200	\$6,515,200	5,000,000
	Transfers-out to Other Funds	2,700,000	0	(2,700,000)	\$4,800,000	\$0	(4,800,000)
	TOTAL OPERATING EXPENSE	\$6,133,362	\$6,268,186	\$134,824	\$25,973,652	\$18,432,391	(\$7,541,261)
Revenues	Revenues over (under) Expenses		(\$5,377,984)	(\$2,515,741)	(\$12,999,267)	(\$16,108,649)	(\$3,109,382)
Beginning	Beginning Fund Balance		\$14,107,716	(\$2,862,243)	\$43,185,868	\$30,186,601	(\$12,999,267)
Ending Fur	nd Balance	\$14,107,716	\$8,729,732	(\$5,377,984)	\$30,186,601	\$14,077,952	(\$16,108,649)



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 2013-2014 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. The County of Sacramento bills and collects property taxes. Typically tax collections fall short of the LCFF total. When this occurs, 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 2018-2019 are not expected to exceed our calculated LCFF.

LCFF	\$278,574,708
Property Taxes, gross Less, Transfer to Charter Less Property Taxes, Net	\$43,000,000 \$7,115,745 \$35,884,255
Less EPA	\$32,950,492
State Aid	\$211,636,341
Less, Transfer to Fund 14	\$1,896,380
Net General Fund State Aid	\$209,739,961

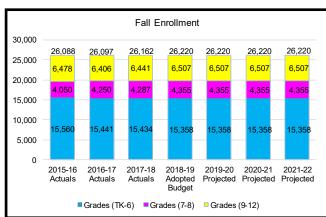
Twin Rivers Unified School District Assessed Valuation and Property Tax Revenue									
Fiscal Year	Local Secured	Unsecured	Total	TRUSD Property Tax Revenue	Tax Revenue (Per\$100,000 A∨)				
2011-2012	\$ 9,762,790,013	\$ 753,595,570	\$ 10,516,385,583	\$26,444,361	\$251				
2012-2013	\$ 9,404,631,566	\$ 806,341,530	\$ 10,210,973,096	\$25,219,438	\$247				
2013-2014	\$ 9,749,414,185	\$ 872,539,840	\$ 10,621,954,025	\$ 25,918,987	\$244				
2014-2015	\$ 10,299,004,955	\$ 1,108,146,005	\$ 11,407,150,960	\$27,529,307	\$241				
2015-2016	\$ 10,766,216,369	\$ 1,111,237,185	\$ 11,877,453,554	\$ 30,479,954	\$256				
2016-2017	\$ 11,260,488,078	\$ 1,081,146,965	\$ 12,341,635,043	\$ 36,128,039	\$292				
2017-2018	\$ 12,116,729,568	\$ 1,060,034,641	\$ 13,176,764,209	\$43,571,808	\$331				
2018-2019 Projected	\$ 13,212,741,222	\$ 1,341,700,685	\$ 14,554,441,907	\$45,532,539	\$331				
2019-2020 Projected	\$ 13,807,314,577	\$ 1,402,077,216	\$ 15,209,391,793	\$47,581,504	\$331				
2020-2021 Projected	\$ 14,428,643,733	\$ 1,465,170,691	\$ 15,893,814,424	\$49,722,671	\$331				
2021-2022 Projected	\$ 15,077,932,701	\$ 1,531,103,372	\$ 16,609,036,073	\$ 51,960,192	\$331				



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 2018-2019 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 33 students. Additionally, supplemental/concentration funds within the LCFF are used to fund 16 additional kindergarten teachers above the base staffing to have a district average of 20:1 for kindergarten. Total district staffing for 2018-2019 is projected to be 2,946.66 FTE.

Staffing increases over the last three years are significant due to new instructional support staffing utilizing increased supplemental/concentration funds and increase needs in special education programs. The 2018-2019 staffing is projected to decrease from the 2017-2018 staffing due to the reduction of 37 Teacher on Special Assignment positions and an increase of nine Lab Teachers. The 2018-2019 staffing has increased since Adopted Budget for the Special Education program, Academic & Behavior Intervention Assistants (5.25 FTE) and Administrative Secretary (2 FTE).

CATEGORIES	2014-2015 Actuals FTE	2015-2016 Actuals FTE	2016-2017 Actuals FTE	2017-2018 Estimated Actuals FTE	2018-2019 Adopted Budget FTE
Teachers	1,380.86	1,358.37	1,412.30	1,417.80	1,364.70
Principals/Vice-Principals	73.00	73.34	83.00	88.00	87.50
Certificated Administrators	26.00	33.66	34.00	35.00	36.00
Other Certificated Personnel	125.20	137.50	141.31	146.00	144.60
Instructional Aides	290.23	291.88	299.68	302.47	303.27
Clerical/Classified Support	867.17	882.11	901.26	895.65	889.96
Classified Management	49.00	60.00	66.50	66.50	64.00
Other Classified Personnel	30.70	27.10	22.40	57.68	56.63
Total FTE	2,842.16	2,863.96	2,960.45	3,009.10	2,946.66

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. The District's current ratio is 55% (based on 2017-2018 estimated actuals).

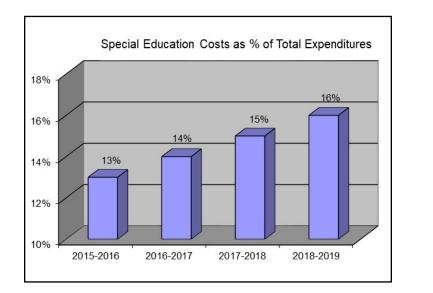


Special Education. We are committed to educating students with special educational needs, as required by state and federal law. We provide a full continuum of services to students with special needs for eligible children from age 3-22, which includes district preschool and adult transition programs for 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 non-public 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 are spending over \$52 million a year on special education (including transportation), 16% of our total General Fund expenditures.

Approximately 14% 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.

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 service, coupled with state and federal under-funding, has placed a tremendous financial burden on school districts in California.

State funding for special education flows through our Special Education Local Plan Area (SELPA), a consortium of ten districts including the County Office of Education. The Districts work together to coordinate services and programs where appropriate in serving students from the entire SELPA in the most cost efficient manner. As an example, our district operates a program for students with orthopedic impairments for districts in the north area of our SELPA. Our county office of education supports our SELPA and other SELPAs in the county with some financial management services as well as providing some special education programs and services.





CHANGES IN DEBT

At inception of the District, Twin Rivers USD acquired General Obligation (GO) Bonds, Certificates of Participation (COP), and Qualified Zone Academy Bonds (QZAB) from the former districts. Additionally, long-term debt obligations include various capital leases and post-employment benefits. Three capital leases were paid off in 2017-2018 and the District did not enter into any new capital leases. The District did not enter into any new debt, sell or refund bonds in 2017-2018.

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 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, 2018 is \$281,897,994. We are under our debt capacity limit by \$47.5 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

Combined Bond Repayment Schedule								
Fiscal Year	Principal	Interest	Total					
2018-2019	\$9,977,500	\$9,017,026	\$18,994,526					
2019-2020	8,434,927	10,747,589	19,182,516					
2020-2021	9,196,396	10,728,095	19,924,491					
2021-2022	10,373,166	10,529,743	20,902,909					
2022-2023	11,205,380	9,294,017	20,499,397					
2023-2024	12,034,144	8,900,963	20,935,107					
2024-2025	13,008,459	8,469,088	21,477,547					
2025-2026	13,874,763	7,932,718	21,807,481					
Thereafter	193,793,259	237,730,557	431,523,816					
Total	\$281,897,994	\$313,349,796	\$595,247,790					

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

Certificates of Participation (COP). COPs are sold to investors much as bonds are; however, a special tax is not assessed and repayment comes from the District's General Fund or other operating revenues. Two COPs were obtained prior to the creation of Twin Rivers USD for the purpose of accelerating GO Bond projects until additional voter approved bonds could be issued. There are no COP funds remaining to be spent. The COP 2003 debt was paid off in 2016-2017. The COP 2007 debt was paid down from the sale of new GO Bonds in 2016-2017. The District's Building Fund (Fund 21) currently has reserves to pay debt payments through 2021-2022 for COP 2007. After such time, without the approval of a new General Obligation Bond, the General Fund will have the burden of annual debt payments of \$1.5 million through 2035-2036 and then \$8.8 million in 2036-2037 and an average of \$10.8 million each of the last 4 years of COP debt.

Following is a summary of COP outstanding indebtedness, as well as the District's 2018-2018 payment obligation:

	Outstanding							
	Indebtedness	2018-2019	2018-2019					
lssue	July 1, 2018*	Principal	Interest					
2007-2008	\$79,461,040	\$0	\$1,515,200					
* Represents principal and interest outstanding								



Following is a summary of the annual COP payments and the various funding sources making up the annual payments:

Certificates of Participation Amortization Schedule by Fund								
Fiscal Year	Building Fund	General Fund	Total					
2018-2019	\$1,515,200	\$0	\$1,515,200					
2019-2020	1,515,200	0	1,515,200					
2020-2021	1,515,200	0	1,515,200					
2021-2022	1,515,200	0	1,515,200					
2022-2023	0	1,515,200	1,515,200					
2023-2028	0	7,576,000	7,576,000					
2028-2033	0	7,576,000	7,576,000					
2033-2038	0	23,575,640	23,575,640					
2038-2041	0	33,157,400	33,157,400					
TOTAL	\$6,060,800	\$73,400,240	\$79,461,040					

Qualified Zone Academy Bonds (QZAB). The United States Congress enacted a bill called the Tax Payer Relief Act of 1997 that allowed schools to borrow at no or nominal interest cost. The intended use for these funds was to create, in each "ACADEMY", resources to help better educate kids and better prepare them for their futures (i.e. College or the workforce). The District posses three (3) QZABs which were obtained through the unification of Twin Rivers USD. The majority of the QZAB debt is reserved and the remaining is projected to be earned through interest income before payment is due. The certificates have no interest component and the principal payments are due as follows:

Issue	Principal	Due
November 2003	\$5,000,000	November 2018
December 2005	1,000,000	December 2020
December 2005	5,000,000	December 2020
Total	\$11,000,000	

Capital Lease Obligations. On July 1, 2018, the District holds four capital lease obligations. The lease obligations include lease-purchase for facility renovations and technology equipment. The majority of the payments are covered by the General Fund with a small portion being paid from the Deferred Maintenance Fund. Three capital leases were paid off in 2017-2018.

Following is the yearly lease repayment schedule:

Lease Repayment Schedule									
Fiscal Year	Principal	Interest	Total						
2018-2019	\$845,749	\$44,321	\$890,070						
2019-2020	338,019	26,121	364,140						
2020-2021	351,721	12,420	364,141						
2021-2022	120,381	999	121,380						
Total	\$1,655,870	\$83,861	\$1,739,731						

Other Post-Employment Benefits. The District provides post-employment 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. The approximate accumulated future liability for the District at June 30, 2018 is estimated to be \$39 million based on an actuarial study performed as of July 1, 2016.



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 a new 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 new California School Dashboard (Dashboard) in Fall 2018. 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. This new multiple measures system replaces the former Academic Performance Index (API), which was based solely on testing results, and the federal requirement to calculate Adequate Yearly Progress (AYP).



Assessment

English Language Arts/Literacy and Mathematics Assessments. In 2018-2019, 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 2018-2019, the English Language Proficiency Assessments for California (ELPAC) will be administered as an Initial Assessment of English Learners progress in obtaining English Proficiency.

Transition to the California Next Generation Science Standards Summative Assessments. Development of the California Next Generation Science Standards (CA NGSS) Summative Assessments is currently in progress, which has replaced the California Standards Test, California Modified Assessment, and the California Alternate Performance Assessment in science. In 2018-2019, all students in grades five and eight will participate in a first operational administration of the test. 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). The CA NGSS Alternate Summative Assessments are also currently being developed. Eligible students in grades five and eight, and a sample of students in grades ten, eleven, and twelve will participate in the field test in 2018-2019 (sample size will approximate the grade twelve enrollment).



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 2014-2015, 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 2.3% increase for classified step and column and no increase for COLA. Benefits and non-salary expenses are projected based on anticipated enrollment and expected increases in costs of materials/services. One-time reductions are eliminated from the projection years. The 2017-2018 projected \$13.2 million deficit spending is due to the compounding STRS and PERS increase, salary increases that are higher than the increased revenue and one-time carryover dollars being spent. The 2019-2020 projected \$17.7 million deficit spending is due to one-time program carryover funds of \$16.6 million and the increase in employer STRS and PERS costs. 2020-2021 also reflects deficit spending due to the additional compounding employer STRS and PERS costs over the increase in revenue.

A summary of the District's General Fund for 2014-2015 through 2021-2022 is reflected in the following table:

General Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated	2018-2019 Adopted	2019-2020 Projected	2020-2021 Projected	2021-2022 Projected
Beginning Fund Balance	\$42,523,368	\$38,204,040	\$43,281,857	\$48,087,798	\$34,892,563	\$35,001,265	\$17,315,279	\$15,992,097
Revenue	\$272,506,813	\$318,146,943	\$326,271,315	\$341,646,779	\$328,182,891	\$334,766,771	\$342,461,211	\$352,487,113
Expenditures	\$276,826,141	\$313,069,126	\$321,465,374	\$354,842,014	\$328,074,189	\$352,452,757	\$343,784,393	\$349,943,963
Surplus/(Deficit)	(\$4,319,328)	\$5,077,817	\$4,805,941	(\$13,195,235)	\$108,702	(\$17,685,986)	(\$1,323,182)	\$2,543,150
Ending Fund Balance	\$38,204,040	\$43,281,857	\$48,087,798	\$34,892,563	\$35,001,265	\$17,315,279	\$15,992,097	\$18,535,247

A summary of the District's Special Revenue Funds for 2014-2015 through 2021-2022 is reflected in the following table:

Special Revenue Funds	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated	2018-2019 Adopted	2019-2020 Projected	2020-2021 Projected	2021-2022 Projected
Beginning Fund Balance	\$31,197,070	\$27,081,691	\$26,578,818	\$12,181,571	\$5,729,915	\$4,875,271	\$4,829,138	\$4,641,736
Revenue	\$31,321,020	\$39,512,972	\$44,523,912	\$45,753,004	\$43,087,188	\$43,360,881	\$43,637,718	\$43,917,737
Expenditures	\$35,436,398	\$40,015,844	\$58,921,158	\$52,204,660	\$43,941,832	\$43,407,015	\$43,825,121	\$44,179,245
Surplus/(Deficit)	(\$4,115,379)	(\$502,873)	(\$14,397,247)	(\$6,451,656)	(\$854,644)	(\$46,134)	(\$187,403)	(\$261,507)
Ending Fund Balance	\$27,081,691	\$26,578,818	\$12,181,571	\$5,729,915	\$4,875,271	\$4,829,138	\$4,641,736	\$4,380,228

A summary of the Capital Project Funds for 2014-2015 through 2021-2022 is reflected in the following table:

Capital Project Funds	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated	2018-2019 Adopted	2019-2020 Projected	2020-2021 Projected	2021-2022 Projected
Beginning Fund Balance	\$43,148,132	\$41,213,804	\$63,278,756	\$43,185,868	\$30,186,601	\$14,077,952	\$13,137,979	\$5,966,959
Revenue	\$28,463,912	\$29,651,058	\$204,613,452	\$12,974,385	\$2,323,742	\$1,664,587	\$1,433,540	\$1,433,540
Expenditures	\$30,398,240	\$7,586,107	\$224,706,339	\$25,973,652	\$18,432,391	\$2,604,560	\$8,604,560	\$2,595,435
Surplus/(Deficit)	(\$1,934,328)	\$22,064,952	(\$20,092,888)	(\$12,999,267)	(\$16,108,649)	(\$939,973)	(\$7,171,020)	(\$1,161,895)
Ending Fund Balance	\$41,213,804	\$63,278,756	\$43,185,868	\$30,186,601	\$14,077,952	\$13,137,979	\$5,966,959	\$4,805,064

A detailed analysis of projections for all funds can be found in the Informational Section of the budget book.



ORGANIZATIONAL SECTION

ORGANIZATIONAL SECTION





ORGANIZATIONAL SECTION

MISSION & VISION STATEMENT

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

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. TRUSD will be fiscally sound and maximize resources for student success.
- 6. TRUSD will honor diversity and create equity across the district.
- 7. TRUSD will identify, recruit, retain and develop the best employees.

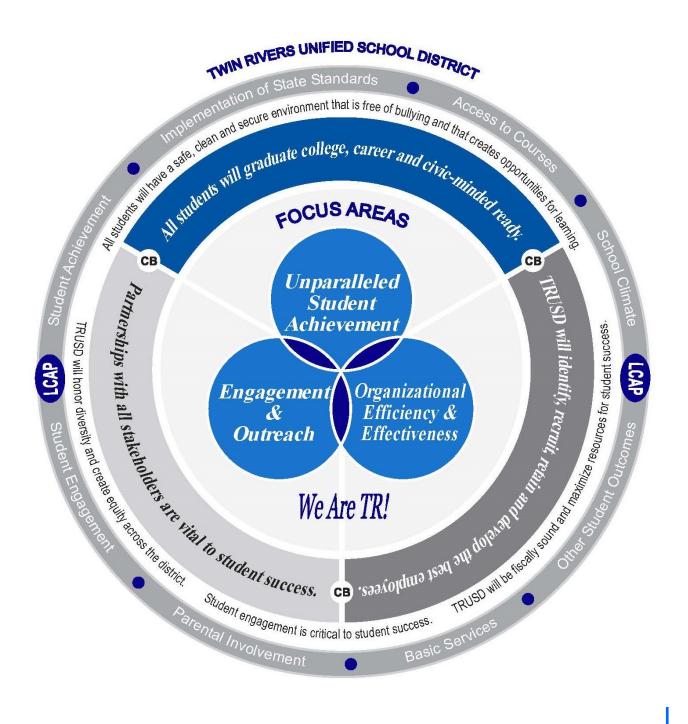
The Strategic Framework: Creating Conditions for Success provides a roadmap moving forward. The vision of TRUSD as a learning organization ensures that we build the capacity of all people. Central to this work is a focus on cultivating leadership at all levels of the organization. Research shows that successful school districts have high quality systems that are aligned to measurable goals and that all stakeholders have the supports they need to meet identified targets.

Growing and sustaining 21st century teaching and learning is at the heart of all of our work for the next five years, 2015-2020. Our work is guided by focus on building the human, social and decisional capital within and between departments in the Twin Rivers Unified School District; ensuring that student learning is fostered through a culture of collaboration that is driven by results.

Focus Areas:

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







DISTRICT DESCRIPTION

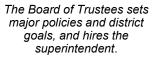
Twin Rivers Unified School District has an unwavering commitment to every student's journey to ensure all students graduate college and career ready. We are the 27th largest school district in California.

The district serves just over 29,000 students (preschool, kindergarten through 12th and adult education) in northern Sacramento County who come from families that speak 46 different languages. We are proud to include among our 3,200 employees the 2011 California Teacher of the Year and the 2010 California Classified School Employee of the Year.

Half of Sacramento County's 16 elementary schools that were recipients of the 2016 California Gold Ribbon Schools Award are in the Twin Rivers Unified School District. We also have a 2016 California Model Continuation High School.

Twin Rivers Unified School District includes four comprehensive high schools, five middle schools and 29 elementary schools. The district also offers families the option of two alternative high schools, two special education centers, an independent learning center, an opportunity school, preschools, three dependent charter schools with seven campuses and Twin Rivers Adult School.

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





Twin Rivers Superintendent Dr. Steven Martinez and the Twin Rivers USD Board of Trustees (top left to right), Rebecca Sandoval, Linda Fowler, Michael Baker; and (bottom left to right) Bob Bastian, Michelle Rivas, Ramona Landeros, and Basim Elkarra

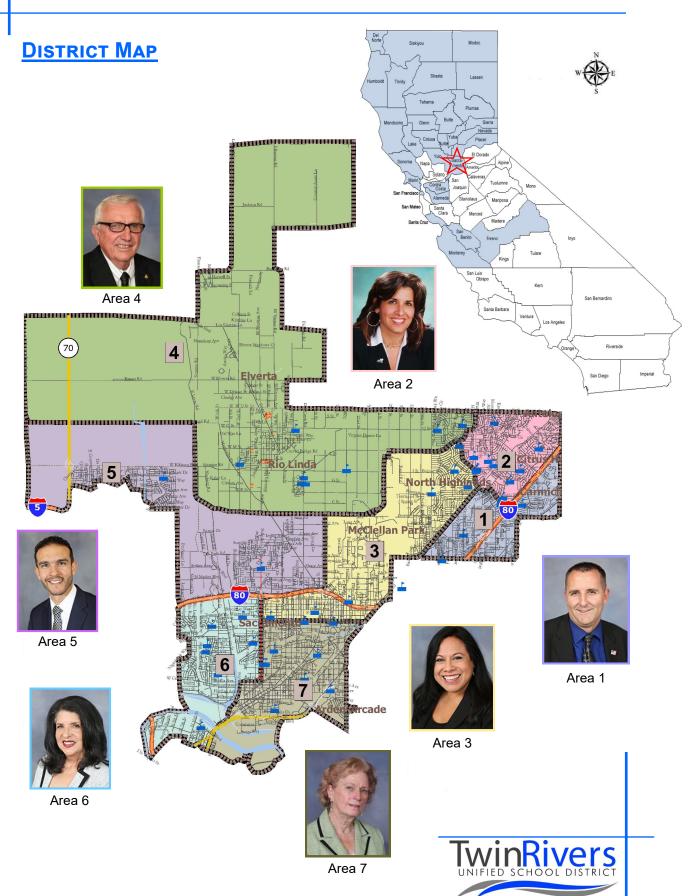
Our District is a public agency governed by the laws of the State of California. The Sacramento County Office of Education (SCOE) has fiscal oversight of Twin Rivers USD and 12 other public school districts in Sacramento County. Budget approval and ongoing fiscal monitoring is performed by SCOE staff.

Seven elected school board members represent the entire district. The Board of Trustees sets major policies and district goals, and hires the superintendent.

On June 11, 2013, the Board of Trustees officially hired Steven Martinez, Ed.D., as Twin Rivers superintendent. Together, they are moving forward to create a truly extraordinary learning community for our students and families.

Please visit our website for more information about Twin Rivers: www.twinriversusd.org.





DISTRICT GOALS

"Our students, staff and families should feel a great sense of pride and accomplishment that more students than ever are graduating from Twin Rivers," says Twin Rivers Superintendent Dr. Steve Martinez. "With the Local Control Funding Formula (LCFF) we are more creative and intentional in putting programs and services in place, resulting in significant gains for all students. Our progress is good and we will continue to improve."

Record numbers of Twin Rivers Unified School District students are receiving their high school diplomas on time - 83.6 percent of the class of 2017.

Twin Rivers' graduation rate has increased 8.3 percent since 2013. There are gains in every student population measured, including:

- English learners at 80.4 percent; up 15.1 percent since 2013
- Latino students at 82.9 percent; up 11.8 percent since 2013
- African Americans at 82.3 percent; up 11 percent since 2013

As the graduation rate rises, the dropout rate continues to decline. It is now at 5.9 percent, down 10.5 percent since 2013.

Twin Rivers USD Cohort Graduation Rate Twin Rivers USD Cohort Dropout Rate

83.6%	2016-2017*
84.4%	2015-2016
82.9%	2014-2015
77.0%	2013-2014
75.3%	2012-2013

5.9%	2016-2017
8.3%	2015-2016
9.2%	2014-2015
15.3%	2013-2014
16.4%	2012-2013

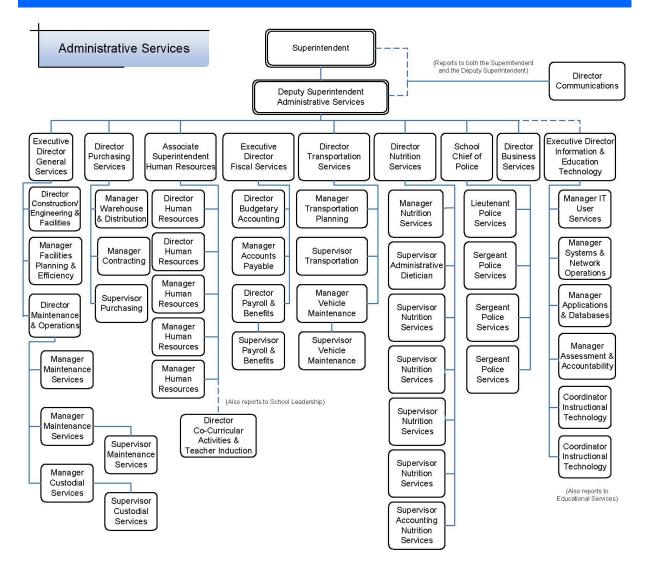
*The California Department of Education is using new methodology for calculating the rates that was adopted in response to a federal audit. As part of this new methodology, three significant changes were implemented for calculating 2017 high school graduation rates. (1) Students who receive an adult education high school diploma are no longer considered regular high school graduates, and (2) students who pass the California High School Proficiency Exam (CHSPE) are no longer considered as regular high school graduates, and (3) students who transfer to adult education programs or a community college will remain in the denominator for the cohort calculation

Twin Rivers Unified School District 2018-2019 LCAP Goals

- Increase Academic Achievement/Decrease Disproportionalities 1. Budgeted Expenditures: \$220,954,803
- **College and Career Readiness** 2. Budgeted Expenditures: \$3,012,252
- 3. Improve Culture and Climate through Increased Student Engagement Budgeted Expenditures: \$26,111,549
- 4. **Increase Parent Engagement** Budgeted Expenditures: \$392,315
- Provide facilities that are Clean, Safe and Conducive to Learning 5. Budgeted Expenditures: \$42,422,252

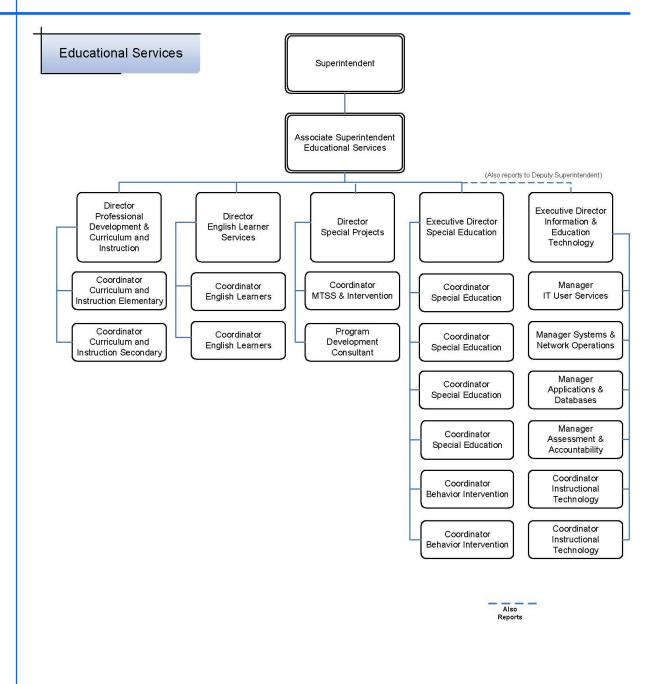


ORGANIZATIONAL CHART

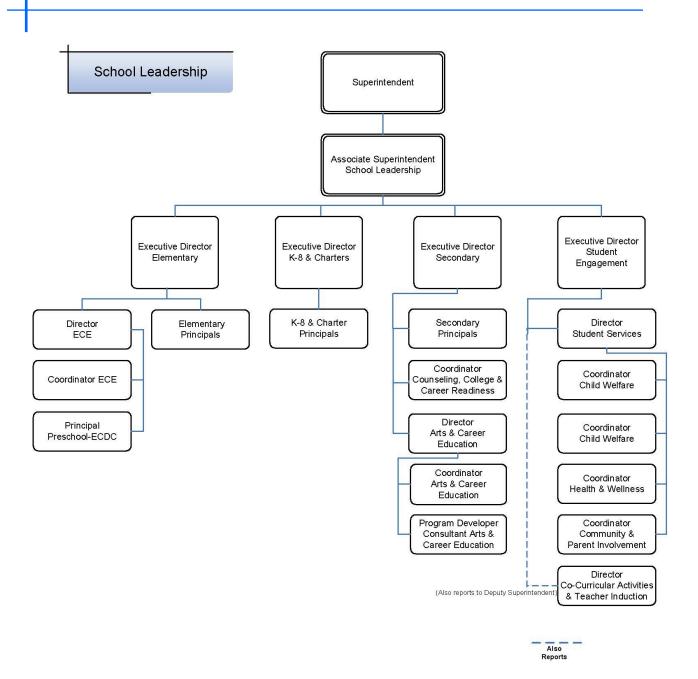


Also Reports











ENROLLMENT

The by school enrollment for the current year and past three years of TRUSD is shown in the table to the right. We expect 26,220 students in the fall of 2018 as compared to 26,162 students in the prior year, which is a increase of fifty-eight students.

Additionally, we expect about 1,250 children for the preschool program and approximately 1,600 in the Adult Education Program.

Total enrollment is just over 29,000 students (preschool, kindergarten through 12th grade and adult education).



STUDENT DEMOGRAPHICS

Fall Enrollment	History			
School Name	2015	2016	2017	2018*
Allison Elementary	456	417	466	468
Babcock Elementary	398	416	402	400
Castori Elementary	695	695	660	655
Creative Connections Arts Academy (K-6)	387	381	376	360
Creative Connections Arts Academy (7-12)	273	281	303	325
Del Paso Heights Elementary	533	511	509	520
Dry Creek Elementary	437	439	444	444
Fairbanks Elementary	404	391	402	410
Foothill High	1,058	1,183	1,143	1,184
Foothill Oaks Elementary	519	536	535	517
Foothill Ranch Middle School	614	653	635	631
Frontier Elementary	514	493	495	489
Garden Valley Elementary	391	380	392	393
Grant High	1,916	1,903	1,934	1,927
Hagginwood Elementary	458	452	433	435
Highlands High School	808	758	743	759
Hillsdale Elementary	378	367	369	356
Johnson Elementary	651	614	600	601
Joyce Elementary (K-8)	538	566	580	592
Keema High	469	389	401	400
Kohler Elementary (K-8)	504	508	504	504
Madison Elementary	670	659	700	707
Martin Luther King Jr. Technology Academy	428	436	454	479
Miles P. Richmond	50	59	57	61
Morey Avenue	89	88	90	89
Non-Public Schools	73	79	95	95
Noralto Elementary	497	478	511	536
Northwood Elementary	491	480	506	530
Norwood Junior High	722	754	749	710
Nova Opportunity School	19	22	28	28
Oakdale Elementary (K-8)	558	663	673	681
Orchard Elementary (K-8)	543	549	564	561
Pacific Career and Technology High	111	115	142	143
Pathways Community Day	20	17	16	0
Pioneer Elementary (K-8)	638	631	651	680
Regency Park Elementary	807	723	674	734
Ridgepoint Elementary (K-8)	707	698	700	710
Rio Linda High	1,738	1,676	1,659	1,654
Rio Linda Preparatory Academy	471	517	490	472
Rio Tierra Junior High	506	506	493	461
Sierra View Elementary	420	389	378	384
Smythe Academy of Arts and Sciences (K-6)	645	653	629	635
Smythe Academy of Arts and Sciences (7-8)	446	467	480	477
Strauch Elementary	605	621	593	596
Village Elementary (K-8)	573	576	530	521
Vista Nueva Career and Technology High	156	142	160	162
Westside Elementary	412	418	422	424
Westside Preparatory Charter **	348	356	385	386
Woodlake Elementary	465	444	439	361
Woodridge Elementary	479	548	568	573
Total	26,088	26,097	26,162	26,220
* Fall 2018 is projected enrollment. ** Includes Eastside, Frontier and Westside Campus	ses			

ETHNICITY

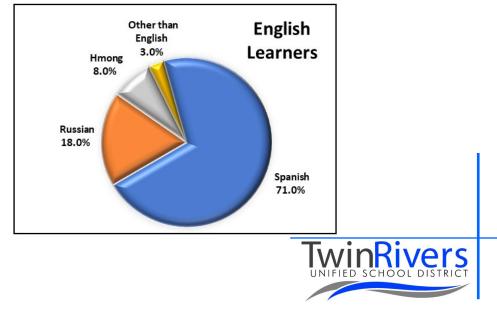
In addition to the valuable experience of learning and growing with students and families that speak more than 40 languages, Twin Rivers USD students are offered a variety of experiences that build confidence in multi-cultural skills. Some of these activities include:

- **Dual Language Immersion Program** which supports the mission of Twin Rivers to education and support English Learners in reaching their highest potential each school year. The goal of the program is acquisition of academic proficiency in two languages.
- District English Learner Advisory Committee (DELAC) Districts that serve 50 or more English learners are required to maintain a District English Learner Advisory Committee. Parents or guardians, or both, of English learner students, not employed by TRUSD, constitute the majority of the DELAC committee. Additional members can include community members and district staff. The majority of the members shall be trained in regard to their roles and responsibilities and shall be kept informed of issues, policies and information that relates to English learner instructional programs and services. The DELAC members will act as a liaison between DELAC and ELAC. The DELAC representative will present information received at the DELAC at the ELAC's next meeting.
- Native Speaker Courses are offered in Hmong and Spanish at selected sites.
- State Seal of Biliteracy which is an award given by a school, district or county office of education in recognition of students who have mastered and attained proficiency in two or more languages by high school graduation. The Seal of Biliteracy encourages students to pursue biliteracy, honors the linguistic skills of our students and can be evidence of skills that are attractive to future employers and college admissions offices.

Our professional development supports teachers in their growth and development to ensure improved English learner achievement. Programs/Trainings that are currently in place include:

- Sobrato Early Academic Language (SEAL) for K-3 teachers at selected elementary sites
- Dual Language Immersion for K-3 teachers at selected elementary sites
- Content Area training for secondary teachers
- Newcomer professional development for all teachers
- Site EL Professional Learning Communities at the secondary level
- EL Subject Area Committee trainings for elementary and secondary EL contacts
- iLit ELL Professional Learning Communities for 7th-12th grade ELD teachers
- English 3D Professional Learning Communities for 7th-12th grade Academic ELD teachers

This graph shows the top four languages, of the 6,149 English Learner (EL) student population in the Twin Rivers Unified School District:



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 USD 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 ten (10) 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 five Special Revenue Funds:

- 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 moneys 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 participated in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding Program.
- 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 and the purchase of Certificates of Participation (COP). Expenditures in this fund are for the remaining authorized bond projects, COP projects and repayment of the one remaining COP.
- 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. The fund is currently being utilized to hold three (3) 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.

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 2017-2018. 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 - 30 years depending on asset types.

PREPAID EXPENSES

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



UNEARNED REVENUES

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

ENCUMBRANCES

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

FUND BALANCE CATEGORIES

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

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

The State's minimum recommended combined assigned and unassigned ending fund balance reserve for economic uncertainties for the size of Twin Rivers Unified School District is 3% of total general fund expenditures. The Twin Rivers Board Policy for economic uncertainties is an intent to maintain a minimum equal to at least one month's payroll (\$19 million) or 6% of the total general fund expenditures.

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 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.

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





BUDGET DEVELOPMENT

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

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

In addition to the Budget Advisory Committee, Stakeholder input was sought for the Local Control 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 USD will continue to support five LCAP goals as reflected in the current LCAP. The LCAP goals tie directly to all eight state priorities, the seven Twin Rivers USD Core Beliefs, and the input of stakeholders. 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 Learning

Every action identified in the LCAP is aligned to these goals, the eight state priorities, and the Twin Rivers USD Core Beliefs.

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 USD, as well as the 2018-2019 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 USD 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:

- Cost of living adjustment (COLA) on LCFF revenue of 2.7% and full gap funding
- · Automatic step/column salary increases
- Compounding employer STRS and PERS increased costs
- Significantly less one-time revenue

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.





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						
Octobel	Budget Advisory Committee begins meeting						
November	School sites are provided estimated allocations						
	School site staffing meetings						
January	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						
	Budget information returned from school sites/departments						
April	School Board holds public hearing for LCAP.						
	Separate Board meeting; adopt LCAP						
Mov	Governor updates revenue projection (May Revise)						
Мау	District prepares Final Budget estimates						
June	School Board holds public hearing for adopted budget						
Julie	Separate Board meeting; adoption of budget						
Prior to July 1 (state law)*	State Budget adopted						
By August 15*	District Budget updated to reflect adopted State Budget						
	* 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.						

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

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

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

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

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

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



In early March, budget direction packets are created and sent to school sites and departments reflecting their categorical and unrestricted budgets. Each packet 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 29 digit SACS code to best provide for their student or department needs.

School Allocations. The school site's unrestricted dollars, known as Site Base Allocation, is allocated per student based on grade level; \$70.97 for K-6th grade, \$202.17 for 7th and 8th grade and \$249.97 for 9th—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 Associate Superintendent of Business Support 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. Unrestricted departmental budgets unspent at the end of the year are not carried forward into the following year. Up to 20% 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.



Capital Budget Process. 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 \$90,200 for services and materials and \$15,000 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 2018-2019 and future projects are:

Project	Cost	Fund	Start Date	End Date	Lifespan
Futures Roofing (split budget)	\$246,339	Fund 14 - Carryover	TBD	TBD	25 year
Grant HS Fireplace	\$100,000	Fund 14 - Carryover	TBD	TBD	25 year
Grant HS Pool Bleachers and Sunshade	\$200,000	Fund 14 - Carryover	April 2018	August 2018	10 year
Foothill Ranch MS Roofing (split budget)	\$84,086	Fund 14 - Carryover	June 2018	August 2018	25 year
Del Paso HVAC	\$500,000	Fund 14 - Carryover	May 2018	August 2018	15 year
Fairbanks HVAC	\$450,000	Fund 14 - Carryover	June 2018	August 2018	15 year
Ridgepoint HVAC	\$350,000	Fund 14 - Carryover	June 2018	August 2018	15 yea
Energy Projects	\$2,000,000	Fund 14 - Carryover	TBD	TBD	TBD based on scop
Foothill Ranch MS Roofing (split budget)	\$897,380	Fund 14 - 18/19 S/C	June 2018	August 2018	25 yea
Foothill Oaks ES Paving	\$108,575	Fund 14 - 18/19 S/C	TBD	TBD	30 yea
Dry Creek ES Paving	\$238,545	Fund 14 - 18/19 S/C	TBD	TBD	30 yea
Babcock ES Paving	\$700,000	Fund 14 - 18/19 S/C	June 2018	August 2018	30 yea
Babcock ES Painting	\$205,500	Fund 14 - 18/19 S/C	TBD	TBD	10 yea
Morey Ave Painting	\$150,000	Fund 14 - 18/19 S/C	June 2018	August 2018	10 yea
Norwood JHS Enclose & Mod Outdoor Café/MP	\$3,200,000	Fund 14 - 18/19 S/C	TBD	TBD	15 yea
Ridgepoint Paving	\$500,000	Fund 14 - 18/19 S/C	June 2018	August 2018	30 yea
Castori ES Front of School Drainage	\$171,000	Fund 14 - 18/19 S/C	TBD	TBD	20 yea
CCAA HS Gym HVAC	\$150,000	Fund 14 - 18/19 S/C	TBD	TBD	15 yea
Fairbanks ES Interior Ceiling Drywall Classrooms 15-18	\$120,000	Fund 14 - 18/19 S/C	TBD	TBD	30 yea
Fairbanks ES Intermediate Playground Structure	\$150,000	Fund 14 - 18/19 S/C	TBD	TBD	10 yea
Grant HS - A Wing Tile Roof and Cafeteria	\$200,000	Fund 14 - 18/19 S/C	TBD	TBD	25 yea
Grant HS - Electrical Upgrade S-Wing Severe Hazards	\$500,000	Fund 14 - 18/19 S/C	TBD	TBD	30 yea
Grant HS – W-Wing Roofing Replacement (1-5)	\$150,000	Fund 14 - 18/19 S/C	TBD	TBD	25 yea
Hagginwood ES Kinder Student Drop Off Asphalt & Concrete Replacement	\$65,000	Fund 14 - 18/19 S/C	TBD	TBD	30 yea
Highlands HS Roof Replacement Boys Locker Room	\$250,000	Fund 14 - 18/19 S/C	TBD	TBD	25 yea
Highlands HS Stadium Light Poles Severely Split and Dangerous	\$600,000	Fund 14 - 18/19 S/C	TBD	TBD	12 yea
Hillsdale ES Asbestos Floor Replacement Cafeteria	\$125,000	Fund 14 - 18/19 S/C	TBD	TBD	12 yea
Martin L. King, Jr. Tech Academy Corridor Drinking Fountains Connection To Sewer	\$82,000	Fund 14 - 18/19 S/C	TBD	TBD	30 yea
Morey Ave. Back Portable Ramps & Decking Replacement	\$80,000	Fund 14 - 18/19 S/C	TBD	TBD	30 yea
Norwood JHS EMS Replacement – Underground Wiring Is Shot.	\$120,000	Fund 14 - 18/19 S/C	TBD	TBD	30 yea
Oakdale ES Back Portable Ramps	\$150,000	Fund 14 - 18/19 S/C	TBD	TBD	30 yea
Police Services Fire Alarms and Intrusion for Entire District	\$100,000	Fund 14 - 18/19 S/C	TBD	TBD	15 yea
Rio Linda HS K-Wing Roof Replacement	\$100,000	Fund 14 - 18/19 S/C	TBD	TBD	25 yea
Rio Linda HS D & L Wing Roof Replacement	\$200,000	Fund 14 - 18/19 S/C	TBD	TBD	25 yea 25 yea
Rio Linda Prep Drainage-Interior Quads	\$343,000	Fund 14 - 18/19 S/C Fund 14 - 18/19 S/C	TBD	TBD	25 yea 30 yea
			TBD	TBD	
Rio Linda, Foothill, Highlands & Grant West – Stair Tread Installation – Slip Hazard Rio Tierra – Gym Reroof	\$80,000 \$250,000	Fund 14 - 18/19 S/C Fund 14 - 18/19 S/C	TBD	TBD	10 yea 25 yea
Smythe K-6 – Gutters			TBD	TBD	
	\$85,000	Fund 14 - 18/19 S/C			15 yea
Regency Park Portable Addition	\$1,500,000	Fund 25	TBD	TBD	30 yea
Allison ES Mod	\$400,000	Fund 35	TBD	TBD	TBD based on scop
CCAA K-6 Mod	\$100,000	Fund 35	TBD	TBD	TBD based on sco
Foothill HS Mod	\$200,000	Fund 35	TBD	TBD	TBD based on sco
Joyce ES Mod	\$1,000,000	Fund 35	TBD	TBD	TBD based on sco
Kohler ES Mod	\$600,000	Fund 35	TBD	TBD	TBD based on sco
Orchard ES Mod	\$300,000	Fund 35	TBD	TBD	TBD based on sco
Pioneer ES Mod	\$300,000	Fund 35	TBD	TBD	TBD based on sco
Strauch ES Mod	\$100,000	Fund 35	TBD	TBD	TBD based on sco
Woodlake ES Mod	\$100,000	Fund 35	TBD	TBD	TBD based on sco
Johnson ES Mod	\$1,000,000	Fund 35	TBD	TBD	TBD based on sco
Hillsdale ES Mod	\$50,000	Fund 35	TBD	TBD	TBD based on sco
Madison ES Mod	\$900,000	Fund 35	TBD	TBD	TBD based on sco
Frontier ES Mod	\$500,000	Fund 35	TBD	TBD	TBD based on sco
Castori ES Mod	\$500,000	Fund 35	TBD	TBD	TBD based on sco
Futures Roofing (split budget)	\$192,770	Fund 40	TBD	TBD	25 ye
CCAA ECM Installation	\$264,314	Fund 40	May 2018	November 2018	15 ye
Futures ECM Installation	\$264,505	Fund 40	May 2018	November 2018	15 ye
Heritage Peak ECM Installation	\$340,382	Fund 40	May 2018	November 2018	15 ye
Higher Learning Academy ECM Installation	\$261,731	Fund 40	May 2018	November 2018	15 ye
Highlands Community Charter ECM Installation	\$155,157	Fund 40	May 2018	November 2018	15 ye
Smythe ECM Installation	\$556,858	Fund 40	May 2018	November 2018	15 ye
· · · · · · · · · · · · · · · · · · ·	+ 33 8,030	Fund 40	May 2018	November 2018	15 yea





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.

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 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.





Revenues and Expenditures, By Object The following tables show the actuals from 2014-2015 forward; the 2017-2018 estimated actuals, the 2018-2019 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	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$218,611,825	\$243,665,222	\$257,753,444	\$265,409,157	\$280,471,088	\$287,205,968	\$295,051,408	\$305,077,310
Federal Revenue	\$40,362,399	\$39,547,811	\$41,363,803	\$51,730,333	\$44,458,395	\$44,638,195	\$44,819,793	\$45,003,207
Other State Revenue	\$20,465,116	\$47,685,856	\$38,080,490	\$38,087,544	\$22,491,848	\$22,085,739	\$22,180,978	\$22,277,583
Other Local Revenue	\$19,098,203	\$22,170,466	\$24,735,138	\$22,009,982	\$15,872,490	\$15,562,337	\$15,180,290	\$15,180,290
Transfers-in from Other Funds	\$33,754,202	\$34,241,618	\$213,475,803	\$23,137,152	\$10,300,000	\$10,300,000	\$10,300,000	\$10,300,000
TOTAL OPERATING REVENUE	\$332,291,745	\$387,310,973	\$575,408,678	\$400,374,168	\$373,593,821	\$379,792,239	\$387,532,469	\$397,838,390
EXPENSE								
Certificated Salaries	\$124,886,740	\$129,098,862	\$133,601,557	\$154,476,629	\$146,746,936	\$149,132,119	\$151,000,750	\$152,971,792
Classified Salaries	\$51,880,372	\$51,004,841	\$55,971,116	\$59,633,877	\$60,041,861	\$61,491,836	\$62,791,439	\$64,133,633
Employee Benefits	\$47,622,183	\$57,783,793	\$66,275,842	\$73,781,180	\$68,890,441	\$73,769,376	\$78,627,917	\$79,286,374
Books & Supplies	\$25,536,549	\$19,823,358	\$28,980,815	\$25,976,347	\$24,878,079	\$31,529,724	\$25,166,283	\$25,208,283
Services & Other Operating Expenditures	\$36,364,512	\$40,917,838	\$47,194,120	\$51,039,758	\$46,327,607	\$53,666,168	\$42,509,176	\$42,500,051
Capital Outlay	\$19,114,918	\$20,411,532	\$32,402,750	\$39,584,172	\$23,564,040	\$13,290,591	\$13,280,591	\$13,280,591
Other Expenses and Outgo	\$8,256,565	\$7,389,234	\$205,842,805	\$5,391,211	\$9,699,448	\$4,673,921	\$10,694,429	\$4,694,429
Transfers-out to Other Funds	\$28,998,940	\$34,241,618	\$34,823,866	\$23,137,152	\$10,300,000	\$10,300,000	\$10,300,000	\$10,300,000
Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$610,597	\$1,843,490	\$4,343,490
TOTAL OPERATING EXPENSE	\$342,660,780	\$360,671,077	\$605,092,872	\$433,020,326	\$390,448,412	\$398,464,332	\$396,214,074	\$396,718,643
Revenues over (under) Expenses	(\$10,369,034)	\$26,639,896	(\$29,684,193)	(\$32,646,158)	(\$16,854,591)	(\$18,672,093)	(\$8,681,605)	\$1,119,747
Beginning Fund Balance	\$116,868,570	\$106,499,536	\$133,139,432	\$103,455,238	\$70,809,080	\$53,954,489	\$35,282,397	\$26,600,792
Ending Fund Balance	\$106,499,536	\$133,139,432	\$103,455,238	\$70,809,080	\$53,954,489	\$35,282,397	\$26,600,792	\$27,720,539

EXPENDITURES BY OBJECT, ALL FUNDS 2018-2019

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	\$142,555,835	\$50,170,197	\$63,322,259	\$16,474,152	\$42,761,529	\$1,409,189	\$1,381,028	\$10,000,000	\$328,074,189
Adult Education Fund	\$1,113,662	\$774,446	\$667,866	\$242,978	\$767,824	\$0	\$210,413	\$300,000	\$4,077,189
Child Development Fund	\$3,077,439	\$2,259,354	\$2,077,724	\$149,153	\$389,850	\$0	\$491,569	\$0	\$8,445,089
Cafeteria Fund	\$0	\$6,837,864	\$2,822,592	\$8,011,796	\$439,718	\$26,500	\$979,858	\$0	\$19,118,328
Deferred Maintenance Fund	\$0	\$0	\$0	\$0	\$1,020,000	\$11,159,846	\$121,380	\$0	\$12,301,226
Special Reserve Fund for Postemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Fund	\$0	\$0	\$0	\$0	\$61,458	\$47,902	\$1,515,200	\$0	\$1,624,560
Capital Facilities Fund	\$0	\$0	\$0	\$0	\$559,645	\$3,830,000	\$0	\$0	\$4,389,645
County School Facility Fund	\$0	\$0	\$0	\$0	\$1	\$6,149,999	\$0	\$0	\$6,150,000
Special Reserve Fund for Capital Outlay Projects	\$0	\$0	\$0	\$0	\$327,582	\$940,604	\$5,000,000	\$0	\$6,268,186
TOTAL	\$146,746,936	\$60,041,861	\$68,890,441	\$24,878,079	\$46,327,607	\$23,564,040	\$9,699,448	\$10,300,000	\$390,448,412

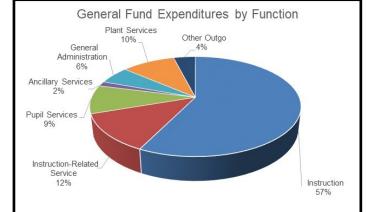


FUNDS	Instruction	Instruction Related Services	Pupil Services	Ancillary Services	General Administration	Plant Services	Other Outgo	TOTAL EXPENDITURES
General Fund	\$188,173,721	\$40,648,845	\$30,324,053	\$4,997,434	\$18,861,691	\$32,005,577	\$13,062,868	\$328,074,189
Adult Education Fund	\$1,874,312	\$1,134,813	\$362,506	\$0	\$210,413	\$195,145	\$300,000	\$4,077,189
Child Development Fund	\$6,039,252	\$1,474,461	\$290,566	\$0	\$491,569	\$149,241	\$0	\$8,445,089
Cafeteria Fund	\$0	\$0	\$17,977,470	\$0	\$979,858	\$161,000	\$0	\$19,118,328
Defrerred Maintenance Fund	\$0	\$0	\$0	\$0	\$0	\$12,179,846	\$121,380	\$12,301,226
Special Reserve Fund for Postemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Fund	\$0	\$0	\$0	\$0	\$0	\$109,360	\$1,515,200	\$1,624,560
Capital Facilities Fund	\$0	\$0	\$0	\$0	\$0	\$4,389,645	\$0	\$4,389,645
County School Facilities Fund	\$0	\$0	\$0	\$0	\$0	\$6,150,000	\$0	\$6,150,000
Special Reserve Fund for Capital Outlay Projects	\$0	\$0	\$0	\$0	\$0	\$1,268,186	\$5,000,000	\$6,268,186
TOTAL	\$196,087,285	\$43,258,119	\$48,954,595	\$4,997,434	\$20,543,531	\$56,608,000	\$19,999,448	\$390,448,412

EXPENDITURES BY FUNCTION, ALL FUNDS 2018-2019

GENERAL FUND EXPENDITURES, BY FUNCTION

Our General Fund budget for 2018-2019 totals over \$328 million. With a projected enrollment of 26,220 students and an average class size (including special program classes) of 22.09 students, we are spending about \$276,000 per classroom. The graph below shows how that investment is used for our students.









Instruction. 57% (\$158,556 per classroom) of our total spending goes for regular and special education classroom teachers, teacher aides and student learning coaches. The average classroom teacher costs \$101,683. In addition to that cost, this category includes the cost of teacher aides, substitutes, textbooks, and classroom equipment and supplies.

Instruction-Related Services. \$34,251 per teacher, or 12% 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. 9% 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. 2% is spent on extra curricular athletic stipends, transportation and safety equipment.

General Administration. 6% 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. 10% 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 \$7.9 million.

Other Outgo. Other outgo, which includes debt service and interest on our capital leases, state special school and special education excess costs to SCOE, and Interfund Transfers out to Fund 14 for high needs facility projects is 4% of our spending.

2018-2019 General Fund Expenditures By Function									
	Cost	% of Total	Cost per Teacher	Cost per Student					
Instruction	\$188,173,721	57%	\$158,556	\$7,177					
Instruction-Related Services	40,648,845	12%	34,251	1,550					
Pupil Services	30,324,053	9%	25,551	1,157					
Ancillary Services	4,997,434	2%	4,211	191					
General Administration	18,861,691	6%	15,893	719					
Plant Services	32,005,577	10%	26,968	1,221					
Other Outgo	13,062,868	4%	11,007	498					
TOTAL	\$328,074,189	100%	\$276,436	\$12,512					
Based on 1,186.8 C	lassroom Teacher	FTE and 26,2	20 students.						



FUND SUMMARIES

GENERAL FUND

General Fund (Fund 01)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$215,171,505	\$241,890,222	\$255,857,064	\$263,512,777	\$278,574,708	\$285,309,588	\$293,155,028	\$303,180,930
Federal Revenue	22,556,645	21,521,677	22,852,183	31,367,770	23,860,310	23,860,310	23,860,310	23,860,310
Other State Revenue	14,639,621	34,839,030	28,223,450	26,439,991	12,477,995	12,477,995	12,477,995	12,477,995
Other Local Revenue	15,383,780	18,046,014	19,338,618	17,626,241	13,269,878	13,118,878	12,967,878	12,967,878
Transfers-in from Other Funds	4,755,262	1,850,000	0	2,700,000	0	0	0	0
TOTAL OPERATING REVENUE	\$272,506,813	\$318,146,943	\$326,271,315	\$341,646,779	\$328,182,891	\$334,766,771	\$342,461,211	\$352,487,113
EXPENSE								
Certificated Salaries		\$126,308,129	\$130,238,069	\$150,221,228	\$142,555,835	\$145,175,300	\$146,984,579	\$148,895,379
Classified Salaries	44,128,251	43,114,337	47,236,591	50,393,835	50,170,197	51,492,611	52,665,442	53,876,747
Employee Benefits	44,025,314	53,952,632	61,761,525	68,490,380	63,322,259	68,104,403	72,846,469	73,383,934
Books and Supplies	16,046,322	11,269,832	19,613,463	17,165,334	16,474,152	22,937,593	16,474,152	16,474,152
Services and Other Operating Expenditures	34,191,032	38,702,449	42,613,716	47,750,917	42,761,529	51,342,036	40,180,044	40,180,044
Capital Outlay	3,850,877	5,549,922	5,481,554	8,562,459	1,409,189	1,409,189	1,409,189	1,409,189
Other Expenses and Outgo	2,813,201	2,080,207	2,170,628	2,257,861	1,381,028	1,381,028	1,381,028	1,381,028
Transfers-out to Other Funds	9,532,634	32,091,618	12,349,827	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Other Adjustments	0	0	0	0	0	610,597	1,843,490	4,343,490
TOTAL OPERATING EXPENSE	\$276,826,141	\$313,069,126	\$321,465,374	\$354,842,014	\$328,074,189	\$352,452,757	\$343,784,393	\$349,943,963
Revenues over (under) Expenses	(\$4,319,328)	\$5,077,817	\$4,805,941	(\$13,195,235)	\$108,702	(\$17,685,986)	(\$1,323,182)	\$2,543,150
Beginning Fund Balance	\$42,523,368	\$38,204,040	\$43,281,857	\$48,087,798	\$34,892,563	\$35,001,265	\$17,315,279	\$15,992,097
Ending Fund Balance	\$38,204,040	\$43,281,857	\$48,087,798	\$34,892,563	\$35,001,265	\$17,315,279	\$15,992,097	\$18,535,247

SPECIAL REVENUE FUNDS

Adult Education Fund (Fund 11)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$1,665,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	396,550	418,085	560,253	674,394	503,087	\$503,087	\$503,087	503,087
Other State Revenue	0	2,779,638	3,020,607	2,795,229	2,837,632	\$2,837,632	\$2,837,632	2,837,632
Other Local Revenue	115,686	43,141	8,582	7,060	0	\$0	\$0	\$0
Transfers-in from Other Funds	0	0	0	0	0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$2,177,556	\$3,240,864	\$3,589,442	\$3,476,683	\$3,340,719	\$3,340,719	\$3,340,719	\$3,340,719
EXPENSE								
Certificated Salaries	515,275	628,552	954,782	\$1,175,176	\$1,113,662	\$833,218	\$845,716	\$858,402
Classified Salaries	388,949	407,113	564,695	737,423	774,446	786,063	797,854	809,822
Employee Benefits	274,253	361,515	543,933	747,314	667,866	607,579	616,693	625,943
Books and Supplies	66,283	76,558	576,149	187,359	242,978	142,978	142,978	142,978
Services and Other Operating Expenditures	427,063	333,997	502,917	450,370	767,824	487,824	487,824	487,824
Capital Outlay	0	12,367	9,837	0	0	0	0	0
Other Expenses and Outgo	112,312	103,339	169,871	176,856	210,413	184,092	186,039	186,039
Transfers-out to Other Funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	\$2,084,134	\$2,223,439	\$3,622,184	\$3,774,498	\$4,077,189	\$3,341,754	\$3,377,104	\$3,411,008
Revenues over (under) Expenses	\$93,422	\$1,017,424	(\$32,742)	(\$297,815)	(\$736,470)	(\$1,035)	(\$36,385)	(\$70,289)
Beginning Fund Balance	\$176,149	\$269,571	\$1,286,995	\$1,254,253	\$956,438	\$219,968	\$218,933	\$182,549
Ending Fund Balance	\$269,571	\$1,286,995	\$1,254,253	\$956,438	\$219,968	\$218,933	\$182,549	\$112,260



Child Development Fund (Fund 12)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	1,875,399	1,746,485	1,856,904	2,738,292	2,114,998	2,114,998	2,114,998	2,114,998
Other State Revenue	2,804,183	3,365,026	4,148,304	5,278,168	5,426,219	5,507,612	5,590,226	5,674,080
Other Local Revenue	1,063,319	1,012,895	1,040,646	1,132,173	903,872	903,872	903,872	903,872
Transfers-in from Other Funds	82,634	8,065	30,001	0	0	0	0	0
TOTAL OPERATING REVENUE	\$5,825,536	\$6,132,472	\$7,075,855	\$9,148,633	\$8,445,089	\$8,526,482	\$8,609,096	\$8,692,950
EXPENSE								
Certificated Salaries	\$2,132,955	\$2,162,181	\$2,408,706	\$3,080,225	\$3,077,439	\$3,123,601	\$3,170,455	\$3,218,011
Classified Salaries	1,455,926	1,476,846	1,598,976	1,951,311	2,259,354	2,293,244	2,327,643	2,362,558
Employee Benefits	1,158,278	1,319,234	1,516,220	1,944,891	2,077,724	2,157,394	2,189,755	2,222,601
Books and Supplies	257,808	221,290	334,032	458,576	149,153	149,153	149,153	149,153
Services and Other Operating Expenditures	305,655	418,965	610,721	649,709	389,850	389,850	389,850	389,850
Capital Outlay	39,126	5,985	32,560	670,781	0	0	0	0
Other Expenses and Outgo	408,837	381,388	393,010	392,626	491,569	473,002	479,626	479,626
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$5,758,585	\$5,985,888	\$6,894,224	\$9,148,119	\$8,445,089	\$8,586,244	\$8,706,481	\$8,821,799
Revenues over (under) Expenses	\$66,950	\$146,584	\$181,631	\$514	\$0	(\$59,762)	(\$97,385)	(\$128,849)
Beginning Fund Balance	\$85,417	\$152,367	\$298,951	\$480,582	\$481,096	\$481,096	\$421,335	\$323,950
Ending Fund Balance	\$152,367	\$298,951	\$480,582	\$481,096	\$481,096	\$421,335	\$323,950	\$195,100

Cafeteria Fund (Fund 13)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	15,533,805	15,861,564	16,094,464	16,949,877	17,980,000	18,159,800	18,341,398	18,524,812
Other State Revenue	1,126,947	931,067	1,081,670	1,414,000	1,250,000	1,262,500	1,275,125	1,287,876
Other Local Revenue	1,027,108	1,010,574	1,035,494	797,931	100,500	100,500	100,500	100,500
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$17,687,861	\$17,803,206	\$18,211,627	\$19,161,808	\$19,330,500	\$19,522,800	\$19,717,023	\$19,913,188
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	5,866,636	5,991,246	6,560,335	6,551,308	6,837,864	6,919,918	7,000,500	7,084,506
Employee Benefits	2,162,697	2,149,885	2,453,265	2,598,595	2,822,592	2,900,000	2,975,000	3,053,896
Books and Supplies	8,412,186	8,238,279	8,340,517	8,129,942	8,011,796	8,300,000	8,400,000	8,442,000
Services and Other Operating Expenditures	317,582	372,541	385,025	468,071	439,718	385,000	390,000	390,000
Capital Outlay	55,980	116,275	17,200	102,104	26,500	20,000	10,000	10,000
Other Expenses and Outgo	978,210	880,296	896,930	927,288	979,858	999,219	1,011,156	1,011,156
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$17,793,292	\$17,748,521	\$18,653,272	\$18,777,308	\$19,118,328	\$19,524,137	\$19,786,656	\$19,991,558
Revenues over (under) Expenses	(\$105,431)	\$54,685	(\$441,645)	\$384,500	\$212,172	(\$1,337)	(\$69,633)	(\$78,369)
Beginning Fund Balance	\$2,570,073	\$2,464,642	\$2,519,327	\$2,077,682	\$2,462,182	\$2,674,354	\$2,673,017	\$2,603,384
Ending Fund Balance	\$2,464,642	\$2,519,327	\$2,077,682	\$2,462,182	\$2,674,354	\$2,673,017	\$2,603,384	\$2,525,015



Deferred Maintenance Fund (Fund 14)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$1,775,000	\$1,775,000	\$1,896,380	\$1,896,380	\$1,896,380	\$1,896,380	\$1,896,380	\$1,896,380
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	0	0
Other Local Revenue	52,671	123,875	167,951	58,500	58,500	58,500	58,500	58,500
Transfers-in from Other Funds	3,800,000	10,000,000	13,569,270	12,000,000	10,000,000	10,000,000	10,000,000	10,000,000
TOTAL OPERATING REVENUE	\$5,627,671	\$11,898,875	\$15,633,601	\$13,954,880	\$11,954,880	\$11,954,880	\$11,954,880	\$11,954,880
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	38,409	15,300	947	0	0	0	0	0
Employee Benefits	1,427	527	104	0	0	0	0	0
Books and Supplies	678,747	7,655	115,478	35,136	0	0	0	0
Services and Other Operating Expenditures	1,047,928	977,855	1,476,704	1,194,890	1,020,000	920,000	920,000	920,000
Capital Outlay	7,912,497	12,935,279	14,508,483	11,116,177	11,159,846	10,913,500	10,913,500	10,913,500
Other Expenses and Outgo	121,380	121,380	121,380	121,380	121,380	121,380	121,380	121,380
Transfers-out to Other Funds	0	0	13,528,382	8,037,152	0	0	0	0
TOTAL OPERATING EXPENSE	\$9,800,387	\$14,057,996	\$29,751,478	\$20,504,735	\$12,301,226	\$11,954,880	\$11,954,880	\$11,954,880
Revenues over (under) Expenses	(\$4,172,716)	(\$2,159,121)	(\$14,117,878)	(\$6,549,855)	(\$346,346)	\$0	\$0	\$0
Beginning Fund Balance	\$27,345,916	\$23,173,200	\$21,014,079	\$6,896,201	\$346,346	\$0	\$0	\$0
Ending Fund Balance	\$23,173,200	\$21,014,079	\$6,896,201	\$346,346	\$0	\$0	\$0	\$0

Special Reserve Fund for Postemployment Benefits (Fund 20)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 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	2,396	6,194	13,387	11,000	16,000	16,000	16,000	16,000
Transfers-in from Other Funds	0	431,361	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$2,396	\$437,555	\$13,387	\$11,000	\$16,000	\$16,000	\$16,000	\$16,000
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	\$2,396	\$437,555	\$13,387	\$11,000	\$16,000	\$16,000	\$16,000	\$16,000
Beginning Fund Balance	\$1,019,515	\$1,021,911	\$1,459,466	\$1,472,853	\$1,483,853	\$1,499,853	\$1,515,853	\$1,531,853
Ending Fund Balance	\$1,021,911	\$1,459,466	\$1,472,853	\$1,483,853	\$1,499,853	\$1,515,853	\$1,531,853	\$1,547,853



CAPITAL PROJECT FUNDS

Building Fund (Fund 21)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 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	155,982	246,390	212,517	135,579	153,540	153,540	153,540	153,540
Transfers-in from Other Funds	19,466,306	11,000,723	178,952,010	300,000	300,000	300,000	300,000	300,000
TOTAL OPERATING REVENUE	\$19,622,288	\$11,247,113	\$179,164,527	\$435,579	\$453,540	\$453,540	\$453,540	\$453,540
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	2,202	0	0	0	0	0	0	0
Employee Benefits	214	0	0	0	0	0	0	0
Books and Supplies	4,821	202	0	0	0	0	0	0
Services and Other Operating Expenditures	21,813	22,089	1,429,265	70,538	61,458	61,458	61,458	52,333
Capital Outlay	174,900	149,221	382,784	50,225	47,902	47,902	47,902	47,902
Other Expenses and Outgo	3,822,625	3,822,625	202,090,985	1,515,200	1,515,200	1,515,200	1,515,200	1,515,200
Transfers-out to Other Funds	19,166,306	0	73	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$23,192,881	\$3,994,138	\$203,903,106	\$1,635,963	\$1,624,560	\$1,624,560	\$1,624,560	\$1,615,435
Revenues over (under) Expenses	(\$3,570,593)	\$7,252,975	(\$24,738,579)	(\$1,200,384)	(\$1,171,020)	(\$1,171,020)	(\$1,171,020)	(\$1,161,895)
Beginning Fund Balance	\$28,775,821	\$25,205,228	\$32,458,203	\$7,719,624	\$6,519,240	\$5,348,220	\$4,177,200	\$3,006,180
Ending Fund Balance	\$25,205,228	\$32,458,203	\$7,719,624	\$6,519,240	\$5,348,220	\$4,177,200	\$3,006,180	\$1,844,285

Capital Facilities Fund (Fund 25)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 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	863,526	1,220,898	1,974,463	1,075,500	930,000	930,000	930,000	930,000
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$863,526	\$1,220,898	\$1,974,463	\$1,075,500	\$930,000	\$930,000	\$930,000	\$930,000
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	10,578	9,039	0	0	0	0	0	0
Services and Other Operating Expenditures	24,201	45,499	75,833	140,630	559,645	80,000	80,000	80,000
Capital Outlay	1,297,073	255,113	117,548	2,660,381	3,830,000	850,000	850,000	850,000
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	100,000	0	0	0	0
TOTAL OPERATING EXPENSE	\$1,331,851	\$309,652	\$193,381	\$2,901,011	\$4,389,645	\$930,000	\$930,000	\$930,000
Revenues over (under) Expenses	(\$468,325)	\$911,246	\$1,781,081	(\$1,825,511)	(\$3,459,645)	\$0	\$0	\$0
Beginning Fund Balance	\$3,061,154	\$2,592,829	\$3,504,075	\$5,285,156	\$3,459,645	\$0	\$0	\$0
Ending Fund Balance	\$2,592,829	\$3,504,075	\$5,285,156	\$3,459,645	\$0	\$0	\$0	\$0



County School Facilities Fund (Fund 35)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 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	3,547,831	0	0	0	0	0	0
Other Local Revenue	0	6,152	30,420	55,035	50,000	0	0	0
Transfers-in from Other Funds	0	0	18,604,696	8,137,152	0	0	0	0
TOTAL OPERATING REVENUE	\$0	\$3,553,983	\$18,635,116	\$8,192,187	\$50,000	\$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	1,176	0	0	0	0	0
Services and Other Operating Expenditures	0	0	828	20,000	1	0	0	0
Capital Outlay	0	243,919	8,732,048	13,283,316	6,149,999	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	2,000,000	0	0	0	0
TOTAL OPERATING EXPENSE	\$0	\$243,919	\$8,734,051	\$15,303,316	\$6,150,000	\$0	\$0	\$0
Revenues over (under) Expenses	\$0	\$3,310,064	\$9,901,065	(\$7,111,129)	(\$6,100,000)	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$3,310,064	\$13,211,129	\$6,100,000	\$0	\$0	\$0
Ending Fund Balance	\$0	\$3,310,064	\$13,211,129	\$6,100,000	\$0	\$0	\$0	\$0

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2021-2022 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	1,894,364	2,223,263	1,606,459	2,160,156	500,002	0	0	0
Other Local Revenue	433,734	454,332	913,061	1,110,963	390,200	281,047	50,000	50,000
Transfers-in from Other Funds	5,650,000	10,951,469	2,319,826	0	0	0	0	0
TOTAL OPERATING REVENUE	\$7,978,098	\$13,629,064	\$4,839,346	\$3,271,119	\$890,202	\$281,047	\$50,000	\$50,000
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	9,572	0	0	0	0	0
Employee Benefits	0	0	795	0	0	0	0	0
Books and Supplies	59,805	504	0	0	0	0	0	0
Services and Other Operating Expenditures	29,238	44,442	99,112	294,633	327,582	0	0	0
Capital Outlay	5,784,465	1,143,451	3,120,737	3,138,729	940,604	50,000	50,000	50,000
Other Expenses and Outgo	0	0	0	0	5,000,000	0	6,000,000	0
Transfers-out to Other Funds	0	1,850,000	8,645,584	2,700,000	0	0	0	0
TOTAL OPERATING EXPENSE	\$5,873,508	\$3,038,398	\$11,875,801	\$6,133,362	\$6,268,186	\$50,000	\$6,050,000	\$50,000
Revenues over (under) Expenses	\$2,104,590	\$10,590,667	(\$7,036,455)	(\$2,862,243)	(\$5,377,984)	\$231,047	(\$6,000,000)	\$0
Beginning Fund Balance	\$11,311,157	\$13,415,747	\$24,006,414	\$16,969,959	\$14,107,716	\$8,729,732	\$8,960,779	\$2,960,779
Ending Fund Balance	\$13,415,747	\$24,006,414	\$16,969,959	\$14,107,716	\$8,729,732	\$8,960,779	\$2,960,779	\$2,960,779



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.

Local Control Funding Formula (LCFF) revenues represent the main source of the General Fund by generating approximately 85% of General Fund revenues in 2018-2019. A majority of the remaining revenues are restricted by state, federal and local government for specific purposes and programs. These are called categorical funds and include teacher professional development, resources for English learners, resources for low achieving students in high poverty schools, career and college options, afterschool programs, Special Education programs for students with disabilities and a variety of other programs.

The bulk of school district expenditures go to employee salaries and benefits – over 78%. All District goals and objectives are included within the budget.

The General Fund ending fund balance of \$35,001,265 is reported within the following classifications:

- Nonspendable revolving cash and stores inventory is estimated at \$618,639
- Restricted legally restricted categorical programs is \$5,670,818
- Assigned \$11,970,433
 - \$5,463,441 Instructional Materials carryover
 - \$1,491,402 Supplemental/Concentration summer programs carryover
 - \$1,271,282 Various program carryovers
 - \$750,000 Additional Special Education positions
 - \$727,296 Supplemental/Concentration EL carryover
 - \$500,000 Supplemental/Concentration CTE
 - \$580,362 Supplemental/Concentration Charter carryover
 - ° \$558,891 Site Base Allocation carryover
 - \$465,057 Insurance Claim; Vineland fire carryover
 - ° \$162,702 Site Base Allocation no 5% reduction
- Unassigned
 - \$16,741,376 Reserve for Economic Uncertainty (\$19 million is one month of the District's payroll)
 - \$0 Unappropriated

On the following pages, we present expenditure information in more detail. We begin with General Fund information broken down by school site. Following that, we show General Fund expenditure information for our district programs and departmental budgets. The last section is the Other Funds budgets.



GENERAL FUND BUDGETS – SCHOOLS

Elementary Schools (various combinations of Grades K through 8). Our district is characterized by small neighborhood schools. We provide twenty-nine (29) elementary schools with an average school size of 513 students, ranging from a low of 356 (Hillsdale) to a high of 734 (Regency Park). 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 to 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 the families of the students is a top priority. Schools provide information through their school websites, through flyers sent home with students, through telephone messages, and through electronic tools such as School Loop. 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 \$70.97 per K-6th grade and \$202.17 per 7th and 8th grade student. The schools receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.







Allison Elementary

JACQUELINE DEWITT, Ed.D. Principal

Projected 2018-2019 Enrollment: 468 * May vary due to actual pla			actual placements
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	16.00	\$1,292,661	\$402,383
Principal	1.00	134,340	37,996
Office Manager Elementary	1.00	37,746	19,015
Administrative Clerk School Site	1.00	36,300	11,253
Head Custodian I	1.00	49,795	25,486
Custodian	1.00	41,248	22,536
Library Media Technician	0.38	9,650	6,373
Counselor	0.50	47,597	13,319
Paraeducator I	0.50	12,486	4,626
Yard and Duty Assistant	0.63	13,182	5,059
Subtotal FTE/Salaries & Benefits	23.00		\$2,223,051

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.43	01-0000-0-xxxx -604-xxxx -xxxx -999-111	\$10,151
Certificated Variable Salaries		01-0000-0-1xxx -604-xxxx -xxxx -000-111	5,368
Classified Variable Salaries		01-0000-0-2xxx -604-xxxx -xxxx -000-111	(8,841)
Variable Benefits		01-0000-0-3xxx -604-xxxx -xxxx -000-111	290
Materials and Supplies		01-0000-0-4xxx -604-xxxx -xxxx -000-111	8,730
Operating Expenses		01-0000-0-5xxx -604-xxxx -xxxx -000-111	14,304
Capital Outlay		01-0000-0-6xxx -604-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.43		\$30,002

TOTAL DISTRICT FUNDED BUDGET:	23.43		\$2	2,253,053
■ 72.93%		Special Education	\$	568,251
		Title I	\$	87,233
		Supplemental Concentration	\$	47,198
		ASES	\$	120,699
0.03%		EL Programs	\$	11,903
■ 0.39% ■ 3.91% ■ 1.53% ■ 2.82%	18.39%	Other Locally Restricted	\$	990
		District Funded	\$	2,253,053

TOTAL ALLISON BUDGET: \$3,089,327



Babcock Elementary



Projected 2018-2019 Enrollment:	400
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* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	15.00	\$1,017,103	\$317,451
Principal	1.00	126,640	31,586
Office Manager Elementary	1.00	37,746	13,368
Administrative Clerk School Site	1.00	38,070	17,904
Head Custodian I	1.00	52,166	15,419
Custodian	1.00	34,798	17,005
Library Media Technician	0.38	11,172	6,109
Health Services Assistant	0.38	10,470	3,356
Paraeducator I	0.50	14,242	3,992
Yard and Duty Assistant	0.63	12,754	2,036
Subtotal FTE/Salaries & Benefits	21.88		\$1,783,387

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	4,500
Classified Variable Salaries		01-0000-0-2xxx -607-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx -607-xxxx -xxxx -000-111	877
Materials and Supplies		01-0000-0-4xxx -607-xxxx -xxxx -000-111	6,843
Operating Expenses		01-0000-0-5xxx -607-xxxx -xxxx -000-111	13,400
Capital Outlay		01-0000-0-6xxx -607-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$25,620

TOTAL DISTRICT FUNDED BUDGET:	21.88		\$1,809,007
		Special Education	\$ 661,172
65.69%		Title I	\$ 74,117
	-	Supplemental Concentration	\$ 41,396
		ASES	\$ 120,699
	-	EL Programs	\$ 47,420
■ 0.00% ■ 1.72% ■ 4.38% ■ 1.50% ■ 2.69%		Other Locally Restricted	\$ 0
	■ 24.01%	District Funded	\$ 1,809,007

TOTAL BABCOCK BUDGET: \$2,753,811



Castori Elementary



Projected 2018-2019 Enrollment: 655

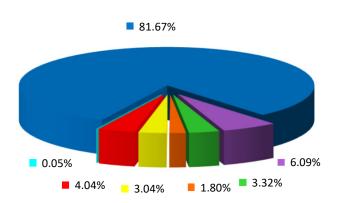
* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	26.00	\$1,940,204	\$593,557
Principal	1.00	116,462	30,786
Vice Principal	1.00	110,573	29,638
Office Manager Elementary	1.00	35,946	17,956
Administrative Clerk School Site	1.50	52,242	26,217
Head Custodian I	1.00	48,610	20,800
Custodian	1.50	49,296	25,346
Library Media Technician	0.63	18,620	6,201
Health Services Assistant	0.75	24,256	12,744
Paraeducator I	0.63	14,863	4,162
Yard and Duty Assistant	0.88	18,554	1,747
Subtotal FTE/Salaries & Benefits	35.88		\$3,198,778

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Staff and Benefits in Position Control	0.43	01-0000-0-xxxx -610-xxxx -xxxx -999-111	\$9,878
Certificated Variable Salaries		01-0000-0-1xxx -610-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -610-xxxx -xxxx -000-111	661
Variable Benefits		01-0000-0-3xxx -610-xxxx -xxxx -000-111	1,776
Materials and Supplies		01-0000-0-4xxx -610-xxxx -xxxx -000-111	11,820
Operating Expenses		01-0000-0-5xxx -610-xxxx -xxxx -000-111	17,800
Capital Outlay		01-0000-0-6xxx -610-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.43		\$41,935

36.31

TOTAL DISTRICT FUNDED BUDGET:



Special Education	\$ 241,650
Title I	\$ 131,787
Supplemental Concentration	\$ 71,300
ASES	\$ 120,699
EL Programs	\$ 160,178
Other Locally Restricted	\$ 1,890
District Funded	\$ 3,240,714

\$3,240,714

TOTAL CASTORI BUDGET: \$3,968,218



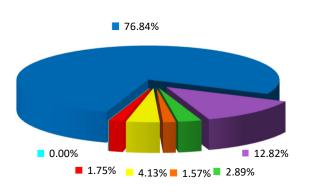
Del Paso Heights Elementary

JAVIER MACIAS Principal

Projected 2018-2019 Enrollment: 520 * May vary due to actua		actual placements	
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	20.00	\$1,612,128	\$485,308
Principal	1.00	129,640	39,601
Counselor	0.50	32,153	13,431
Office Manager Elementary	1.00	47,987	20,629
Administrative Clerk School Site	1.00	38,070	17,904
Head Custodian I	1.00	45,344	24,263
Custodian	1.00	34,798	19,503
Library Media Technician	0.38	10,644	3,084
Health Services Assistant	0.38	12,550	4,088
Paraeducator I	0.38	8,918	3,137
Yard and Duty Assistant	0.75	15,231	5,773
Subtotal FTE/Salaries & Benefits	27.38		\$2,624,185

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -612-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -612-xxxx -xxxx -000-111	4,800
Classified Variable Salaries		01-0000-0-2xxx -612-xxxx -xxxx -000-111	550
Variable Benefits		01-0000-0-3xxx -612-xxxx -xxxx -000-111	1,084
Materials and Supplies		01-0000-0-4xxx -612-xxxx -xxxx -000-111	7,604
Operating Expenses		01-0000-0-5xxx -612-xxxx -xxxx -000-111	19,200
Capital Outlay		01-0000-0-6xxx -612-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$33,238

	TOTAL DISTRICT FUNDED BUDGET:	27.38
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Special Education	\$ 443,380
Title I	\$ 99,934
Supplemental Concentration	\$ 54,228
ASES	\$ 142,878
EL Programs	\$ 60,615
Other Locally Restricted	\$ 0
District Funded	\$ 2,657,423

\$2,657,423

TOTAL DEL PASO BUDGET: \$3,458,458



Dry Creek Elementary

AMANDA FORDE Principal

Projected 2018-2019 Enrollment: 444		* May vary due to actual placement	
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	18.00	\$1,403,910	\$446,256
Principal	1.00	126,552	27,671
Office Manager Elementary	1.00	50,272	25,617
Administrative Clerk School Site	1.00	28,696	22,210
Head Custodian I	1.00	48,610	20,800
Custodian	1.00	35,651	17,239
Library Media Technician	0.38	9,191	2,581
Health Services Assistant	0.38	13,973	7,561
Paraeducator I	0.63	20,717	6,488
Yard and Duty Assistant	0.63	12,974	1,910
Subtotal FTE/Salaries & Benefits	25.00		\$2,328,879

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.40	01-0000-0-xxxx -614-xxxx -xxxx -999-111	\$10,690
Certificated Variable Salaries		01-0000-0-1xxx -614-xxxx -xxxx -000-111	1,800
Classified Variable Salaries		01-0000-0-2xxx -614-xxxx -xxxx -000-111	(9,366)
Variable Benefits		01-0000-0-3xxx -614-xxxx -xxxx -000-111	(459)
Materials and Supplies		01-0000-0-4xxx -614-xxxx -xxxx -000-111	17,186
Operating Expenses		01-0000-0-5xxx -614-xxxx -xxxx -000-111	8,600
Capital Outlay		01-0000-0-6xxx -614-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.40		\$28,451

25.40

TOTAL DISTRICT FUNDED BUDGET:

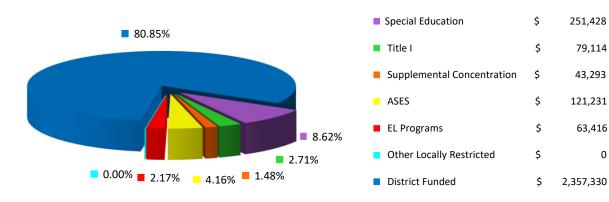
\$2,357,330

79,114

43,293

63,416

0



TOTAL DRY CREEK BUDGET: \$2,915,812

Fairbanks

Elementary

MARIA CHAIREZ, Ed.D. Principal

Projected 2018-2019 Enrollment: 410		* May vary due to actual pla	cements
DISTRICT FUNDED STAFF	FTE	SALARIES * BEN	EFITS *
Classroom Teacher	15.00	\$1,318,788 \$	412,229
Principal	1.00	116,462	30,786
Office Manager Elementary	1.00	39,618	12,328
Administrative Clerk School Site	1.00	36,300	17,417
Head Custodian I	1.00	40,310	11,155
Custodian	1.00	34,798	16,006
Library Media Technician	0.38	12,832	4,165
Health Services Assistant	0.38	14,600	5,007
Paraeducator I	0.25	6,243	1,747
Yard and Duty Assistant	0.63	13,253	1,248
Subtotal FTE/Salaries & Benefits	21.63	\$2,	,145,293

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	3,000
Classified Variable Salaries		01-0000-0-2xxx -618-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx -618-xxxx -xxxx -000-111	584
Materials and Supplies		01-0000-0-4xxx -618-xxxx -xxxx -000-111	2,610
Operating Expenses		01-0000-0-5xxx -618-xxxx -xxxx -000-111	20,100
Capital Outlay		01-0000-0-6xxx -618-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$26,294

21.63

TOTAL DISTRICT FUNDED BUDGET:

• 70.12%

Special Education 583,147 \$ Title I \$ 79,946 Supplemental Concentration \$ 43,516 ASES \$ 120,699 EL Programs \$ 97,503 450 Other Locally Restricted \$ District Funded \$ 2,171,587

\$2,171,587

TOTAL FAIRBANKS BUDGET: \$3,096,848

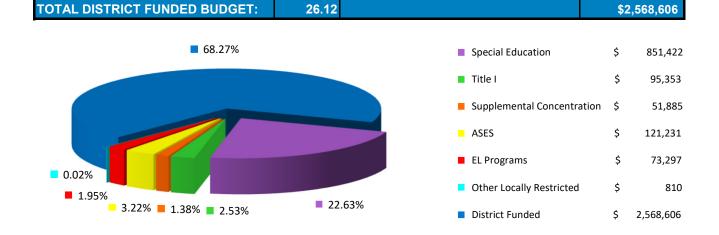


Foothill Oaks Elementary

MELISSA ROSSAVICK Principal

Projected 2018-2019 Enrollment: 517		* May vary dı	* May vary due to actual placements	
DISTRICT FUNDED STAFF	FTE	SALARI	ES *	BENEFITS *
Classroom Teacher	19.00	\$1,572	,838	\$465,778
Principal	1.00	126	6,552	32,753
Office Manager Elementary	1.00	39	,618	22,689
Administrative Clerk School Site	1.00	36	5,300	17,417
Head Custodian I	1.00	53	,352	26,463
Custodian	1.00	35	682	20,689
Library Media Technician	0.38	13	,458	7,419
Health Services Assistant	0.38	14	,260	6,958
Paraeducator I	0.63	19	,753	5,506
Yard and Duty Assistant	0.75	16	6,466	1,551
Subtotal FTE/Salaries & Benefits	26.12			\$2,535,503

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -621-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -621-xxxx -xxxx -000-111	6,000
Classified Variable Salaries		01-0000-0-2xxx -621-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx -621-xxxx -xxxx -000-111	1,169
Materials and Supplies		01-0000-0-4xxx -621-xxxx -xxxx -000-111	5,064
Operating Expenses		01-0000-0-5xxx -621-xxxx -xxxx -000-111	20,870
Capital Outlay		01-0000-0-6xxx -621-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$33,103



TOTAL FOOTHILL OAKS BUDGET: \$3,762,604



Frontier Elementary

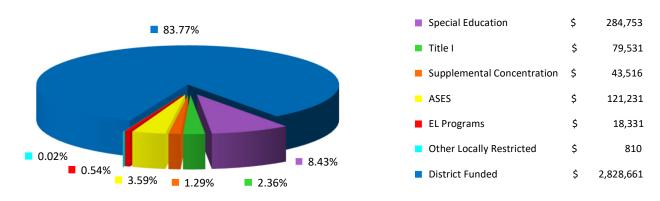
ELLEN GIFFIN Principal

Projected 2018-2019 Enrollment: 489		* May vary due to ac	tual placements
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	18.50	\$1,697,470	\$488,052
Principal	0.80	106,512	26,283
Vice Principal	1.00	110,573	35,884
Office Manager Elementary	1.00	37,746	17,815
Administrative Clerk School Site	1.00	37,185	11,496
Head Custodian I	1.00	52,166	21,777
Custodian	1.00	39,840	20,570
Library Media Technician	0.75	25,665	10,048
Health Services Assistant	0.38	14,600	4,651
Paraeducator I	0.38	13,008	4,768
Yard and Duty Assistant	0.88	19,375	1,825
Subtotal FTE/Salaries & Benefits	26.68		\$2,797,311

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.21	01-0000-0-xxxx-624-xxxx -xxxx -999-111	\$5,911
Certificated Variable Salaries		01-0000-0-1xxx-624-xxxx -xxxx -000-111	5,450
Classified Variable Salaries		01-0000-0-2xxx-624-xxxx -xxxx -000-111	(5,402)
Variable Benefits		01-0000-0-3xxx-624-xxxx -xxxx -000-111	553
Materials and Supplies		01-0000-0-4xxx-624-xxxx -xxxx -000-111	11,488
Operating Expenses		01-0000-0-5xxx-624-xxxx -xxxx -000-111	13,350
Capital Outlay		01-0000-0-6xxx-624-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.21		\$31,350

26.89

TOTAL DISTRICT FUNDED BUDGET:



TOTAL FRONTIER BUDGET: \$3,376,833

\$2,828,661

Garden Valley Elementary



Projected 2018-2019 Enrollment: 393

* May vary due to actual placements

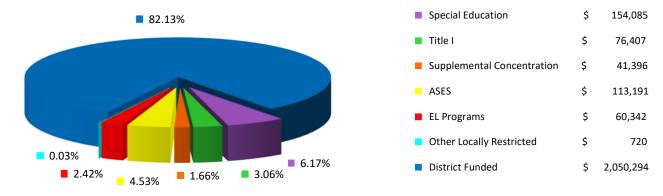
\$2,050,294

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	16.00	\$1,197,434	\$356,902
Principal	1.00	116,462	30,786
Counselor	0.50	28,616	9,658
Office Manager Elementary	1.00	37,746	17,815
Administrative Clerk School Site	1.00	30,114	16,353
Head Custodian I	1.00	50,981	15,288
Custodian	1.00	34,798	16,006
Library Media Technician	0.38	10,644	3,084
Health Services Assistant	0.38	14,600	5,007
Paraeducator I	0.50	13,412	3,949
Yard and Duty Assistant	0.63	14,221	1,339
Subtotal FTE/Salaries & Benefits	23.38		\$2,025,214

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	0
Variable Benefits		01-0000-0-3xxx -627-xxxx -xxxx -000-111	0
Materials and Supplies		01-0000-0-4xxx -627-xxxx -xxxx -000-111	9,649
Operating Expenses		01-0000-0-5xxx -627-xxxx -xxxx -000-111	15,431
Capital Outlay		01-0000-0-6xxx -627-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$25,080

TOTAL DISTRICT FUNDED BUDGET:





TOTAL GARDEN VALLEY BUDGET: \$2,496,435

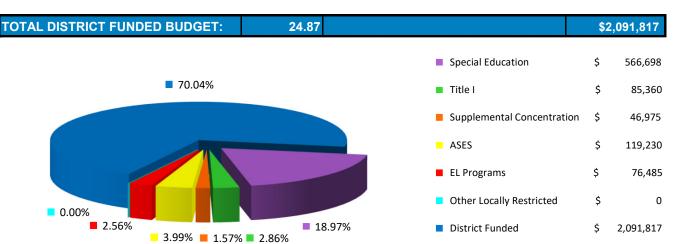


Hagginwood Elementary

GINA PASQUINI Principal

Projected 2018-2019 Enrollment: 435			* May vary due to actual placements		
DISTRICT FUNDED STAFF	FTE		SALARIES *	BENEFITS *	
Classroom Teacher	17.00		\$1,156,719	\$360,118	
Principal	1.00		129,640	37,079	
Counselor	1.00		64,306	20,616	
Office Manager Elementary	1.00		46,845	20,315	
Administrative Clerk School Site	1.00		30,114	11,271	
Head Custodian I	1.00		50,981	21,452	
Custodian	1.00		34,798	17,323	
Library Media Technician	0.38		11,172	6,109	
Health Services Assistant	0.38		13,310	5,155	
Paraeducator I	0.38		8,918	2,501	
Yard and Duty Assistant	0.63		12,774	2,592	
Subtotal FTE/Salaries & Benefits	24.75			\$2,064,107	

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION	· · · · · ·		
Site Staffing in Position Control	0.12	01-0000-0-xxxx -629-xxxx -xxxx -999-111	\$3,146
Certificated Variable Salaries		01-0000-0-1xxx -629-xxxx -xxxx -000-111	810
Classified Variable Salaries		01-0000-0-2xxx -629-xxxx -xxxx -000-111	(2,325)
Variable Benefits		01-0000-0-3xxx -629-xxxx -xxxx -000-111	(481)
Materials and Supplies		01-0000-0-4xxx -629-xxxx -xxxx -000-111	13,635
Operating Expenses		01-0000-0-5xxx -629-xxxx -xxxx -000-111	12,925
Capital Outlay		01-0000-0-6xxx -629-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.12		\$27,710



TOTAL HAGGINWOOD BUDGET: \$2,986,565

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Hillsdale Elementary



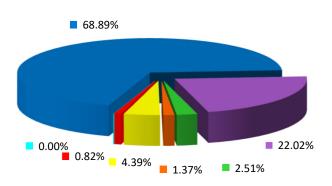
Projected 2018-2019 Enrollment: 356

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	13.00	\$1,117,612	\$320,805
Principal	0.80	93,170	24,644
Office Manager Elementary	1.00	45,701	13,837
Administrative Clerk School Site	1.00	28,696	15,328
Head Custodian I	1.00	48,610	20,800
Custodian	1.00	41,248	22,536
Library Media Technician	0.75	26,917	14,839
Health Services Assistant	0.45	13,853	4,457
Paraeducator I	0.25	8,672	2,784
Yard and Duty Assistant	0.63	12,652	1,192
Subtotal FTE/Salaries & Benefits	19.88		\$1,878,351

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.25	01-0000-0-xxxx -631-xxxx -xxxx -999-111	\$5,376
Certificated Variable Salaries		01-0000-0-1xxx -631-xxxx -xxxx -000-111	1,000
Classified Variable Salaries		01-0000-0-2xxx -631-xxxx -xxxx -000-111	1,664
Variable Benefits		01-0000-0-3xxx -631-xxxx -xxxx -000-111	3,592
Materials and Supplies		01-0000-0-4xxx -631-xxxx -xxxx -000-111	5,089
Operating Expenses		01-0000-0-5xxx -631-xxxx -xxxx -000-111	6,000
Capital Outlay		01-0000-0-6xxx -631-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.25		\$22,721

TOTAL DISTRICT FUNDED BUDGET: 20.13



Special Education	\$ 607,739
Title I	\$ 69,329
Supplemental Concentration	\$ 37,714
ASES	\$ 121,231
EL Programs	\$ 22,586
Other Locally Restricted	\$ 0
District Funded	\$ 1,901,072

\$1,901,072

TOTAL HILLSDALE BUDGET: \$2,759,671



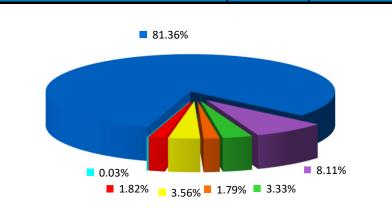
Johnson Elementary

MEGAN SIMMONS Principal

Projected 2018-2019 Enrollment: 601 * May vary due to		ctual placements	
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	22.00	\$1,811,452	\$534,249
Principal	1.00	116,462	30,786
Vice Principal	1.00	107,573	27,869
Office Manager Elementary	1.00	41,598	18,873
Administrative Clerk School Site	1.00	34,739	9,624
Head Custodian I	1.00	48,610	27,682
Custodian	1.00	39,840	14,708
Library Media Technician	0.63	22,951	7,372
Health Services Assistant	0.38	12,550	4,088
Yard and Duty Assistant	0.87	18,167	1,711
Subtotal FTE/Salaries & Benefits	29.87		\$2,930,905

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -635-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -635-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -635-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx -635-xxxx -xxxx -000-111	0
Materials and Supplies		01-0000-0-4xxx -635-xxxx -xxxx -000-111	21,129
Operating Expenses		01-0000-0-5xxx -635-xxxx -xxxx -000-111	17,300
Capital Outlay		01-0000-0-6xxx -635-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$38,429

29.87



TOTAL DISTRICT FUNDED BUDGET:

Special Education	\$ 296,100
Title I	\$ 121,378
Supplemental Concentration	\$ 65,497
ASES	\$ 129,983
EL Programs	\$ 66,553
Other Locally Restricted	\$ 990
District Funded	\$ 2,969,334

\$2,969,334

TOTAL JOHNSON BUDGET: \$3,649,835

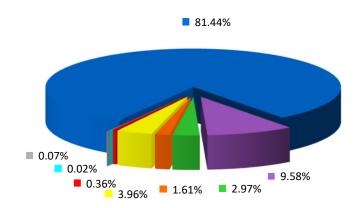


Joyce Elementary

JAMES DAVIS Principal

Projected 2018-2019 Enrollment: 592 * May vary due to actual p		actual placements	
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	23.00	\$1,773,111	\$540,311
Principal	1.00	128,052	33,046
Vice Principal	1.00	106,449	27,649
Counselor	1.00	62,200	20,206
Office Manager Elementary	1.00	47,987	27,511
Administrative Clerk School Site	1.38	40,558	21,665
Head Custodian I	1.00	48,610	20,800
Custodian	1.00	35,682	20,689
Library Media Technician	0.75	22,344	6,218
Health Services Assistant	0.38	14,600	9,913
Paraeducator I	0.50	13,099	3,678
Yard and Duty Assistant	0.75	16,005	4,613
Subtotal FTE/Salaries & Benefits	32.75		\$3,044,995

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.04	01-0000-0-xxxx -637-xxxx -xxxx -999-111	\$1,512
Certificated Variable Salaries		01-0000-0-1xxx -637-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -637-xxxx -xxxx -000-111	70
Variable Benefits		01-0000-0-3xxx -637-xxxx -xxxx -000-111	14
Materials and Supplies		01-0000-0-4xxx -637-xxxx -xxxx -000-111	29,143
Operating Expenses		01-0000-0-5xxx -637-xxxx -xxxx -000-111	22,300
Capital Outlay		01-0000-0-6xxx -637-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.04		\$53,039
TOTAL DISTRICT FUNDED BUDGET:	32.79		\$3,098,034



Special Education	\$ 364,262
Title I	\$ 112,841
Supplemental Concentration	\$ 61,369
ASES	\$ 150,559
EL programs	\$ 13,553
Other Locally Restricted	\$ 810
Athletics	\$ 2,805
District Funded	\$ 3,098,034

TOTAL JOYCE BUDGET: \$3,804,233



Kohler Elementary

WILL POPE Principal

Projected 2018-2019 Enrollment: 504		* May vary due to actual placements		
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *	
Classroom Teacher	20.00	\$1,528,775	\$452,848	
Principal	1.00	131,140	39,894	
Counselor	0.50	37,575	11,404	
Office Manager Elementary	1.00	46,845	15,869	
Administrative Clerk School Site	1.38	40,875	18,674	
Head Custodian I	1.00	40,310	24,791	
Custodian	1.00	35,651	17,557	
Library Media Technician	0.75	22,344	12,218	
Health Services Assistant	0.38	10,470	3,872	
Paraeducator I	0.38	8,489	2,380	
Yard and Duty Assistant	0.75	17,019	2,613	
Subtotal FTE/Salaries & Benefits	28.13		\$2,521,612	

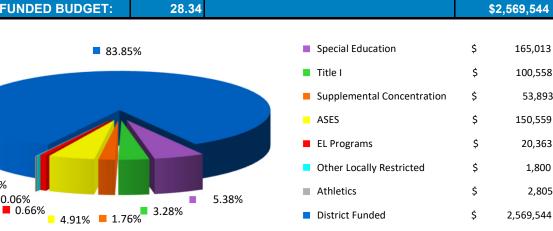
CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.21	01-0000-0-xxxx -640-xxxx -xxxx -999-111	\$4,705
Certificated Variable Salaries		01-0000-0-1xxx -640-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -640-xxxx -xxxx -000-111	1,326
Variable Benefits		01-0000-0-3xxx -640-xxxx -xxxx -000-111	1,118
Materials and Supplies		01-0000-0-4xxx -640-xxxx -xxxx -000-111	30,783
Operating Expenses		01-0000-0-5xxx -640-xxxx -xxxx -000-111	10,000
Capital Outlay		01-0000-0-6xxx -640-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.21		\$47,932

TOTAL DISTRICT FUNDED BUDGET:

0.09%

0.06%

83.85%



TOTAL KOHLER BUDGET: \$3,064,535

165,013

100,558

53,893

150,559

20,363

1,800

2,805



Madison Elementary

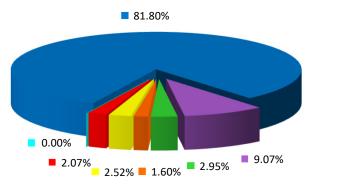
MARTIN POWERS, Ed.D. Principal

Projected 2018-2019 Enrollment: 707 *		* May vary due to	actual placements
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	27.00	\$2,476,005	\$734,526
Principal	1.00	126,640	32,770
Vice Principal	1.00	100,427	26,475
Counselor	0.50	33,244	13,644
Office Manager Elementary	1.00	46,305	27,048
Administrative Clerk School Site	1.50	48,547	25,938
Head Custodian I	1.00	40,310	11,155
Custodian	1.00	38,463	11,604
Library Media Technician	0.63	19,282	9,059
Health Services Assistant	0.38	14,260	6,958
Paraeducator I	0.74	25,973	9,143
Yard and Duty Assistant	0.88	17,780	1,674
Subtotal FTE/Salaries & Benefits	36.62		\$3,897,231

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.65	01-0000-0-xxxx -646-xxxx -xxxx -999-111	\$20,833
Certificated Variable Salaries		01-0000-0-1xxx -646-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -646-xxxx -xxxx -000-111	(8,106)
Variable Benefits		01-0000-0-3xxx -646-xxxx -xxxx -000-111	(1,152)
Materials and Supplies		01-0000-0-4xxx -646-xxxx -xxxx -000-111	2,519
Operating Expenses		01-0000-0-5xxx -646-xxxx -xxxx -000-111	31,212
Capital Outlay		01-0000-0-6xxx -646-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.65		\$45,306

TOTAL DISTRICT FUNDED BUDGET:

37.27



Special Education	\$ 437,118
Title I	\$ 142,197
Supplemental Concentration	\$ 76,879
ASES	\$ 121,231
EL Programs	\$ 99,921
Other Locally Restricted	\$ 0
District Funded	\$ 3,942,537

\$3,942,537

TOTAL MADISON BUDGET: \$4,819,883



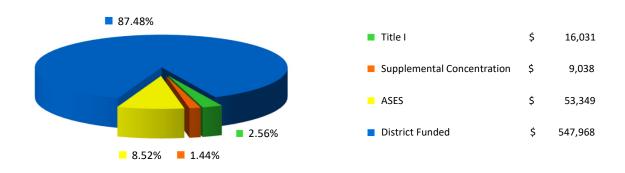
Morey Avenue ECD



Projected 2018-2019 Enrollment: 89 * May vary due to actual p		actual placements	
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	4.00	\$285,179	\$90,608
Principal	0.35	45,269	14,839
Office Manager Elementary	0.24	10,158	4,764
Administrative Clerk School Site	0.24	8,648	4,194
Head Custodian I	0.29	14,555	8,187
Library Media Technician	0.38	12,832	4,165
Paraeducator I	0.50	13,099	3,678
Yard and Duty Assistant	0.62	13,447	3,615
Subtotal FTE/Salaries & Benefits	6.63		\$537,237

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -647-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -647-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -647-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx -647-xxxx -xxxx -000-111	0
Materials and Supplies		01-0000-0-4xxx -647-xxxx -xxxx -000-111	1,231
Operating Expenses		01-0000-0-5xxx -647-xxxx -xxxx -000-111	9,500
Capital Outlay		01-0000-0-6xxx -647-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$10,731

TOTAL DISTRICT FUNDED BUDGET:	6.63		\$547,968
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TOTAL MOREY AVENUE BUDGET: \$626,386



Noralto Elementary



Projected 2018-2019 Enrollment: 536

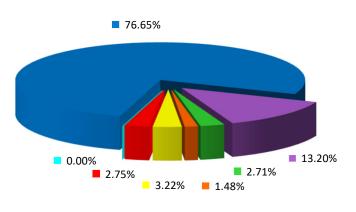
* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	23.00	\$1,785,299	\$569,702
Principal	1.00	131,140	28,565
Office Manager Elementary	1.00	46,845	24,675
Administrative Clerk School Site	1.00	37,185	17,660
Head Custodian I	1.00	42,328	19,710
Custodian	1.00	39,840	14,708
Library Media Technician	0.38	11,967	3,288
Health Services Assistant	0.38	13,921	10,987
Paraeducator I	1.12	27,692	8,772
Yard and Duty Assistant	0.75	16,270	1,532
Subtotal FTE/Salaries & Benefits	30.62		\$2,852,088

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.56	01-0000-0-xxxx -649-xxxx -xxxx -999-111	\$13,425
Certificated Variable Salaries		01-0000-0-1xxx -649-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -649-xxxx -xxxx -000-111	(9,708)
Variable Benefits		01-0000-0-3xxx -649-xxxx -xxxx -000-111	(463)
Materials and Supplies		01-0000-0-4xxx -649-xxxx -xxxx -000-111	16,113
Operating Expenses		01-0000-0-5xxx -649-xxxx -xxxx -000-111	14,950
Capital Outlay		01-0000-0-6xxx -649-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.56		\$34,317

TOTAL DISTRICT FUNDED BUDGET: 31.18

\$2,886,405



Special Education	\$ 497,019
Title I	\$ 102,015
Supplemental Concentration	\$ 55,790
ASES	\$ 121,231
EL Programs	\$ 103,419
Other Locally Restricted	\$ 0
District Funded	\$ 2,886,405

TOTAL NORALTO BUDGET: \$3,765,879

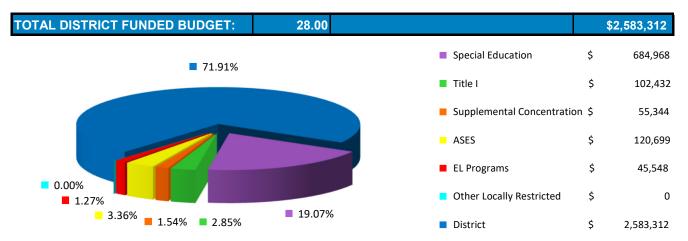


Northwood Elementary

KELLY GRASHOFF Principal

Projected 2018-2019 Enrollment: 530 * May vary due to actual pla			ctual placements
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	20.00	\$1,481,590	\$469,541
Principal	1.00	133,140	40,284
Counselor	1.00	89,085	19,528
Office Manager Elementary	1.00	46,845	24,675
Administrative Clerk School Site	1.00	37,185	22,020
Head Custodian I	1.00	40,310	22,879
Custodian	1.00	34,798	17,323
Library Media Technician	0.38	13,771	7,505
Health Services Assistant	0.38	10,470	3,356
Paraeducator I	0.50	12,486	4,515
Yard and Duty Assistant	0.75	16,535	1,557
Subtotal FTE/Salaries & Benefits	28.00		\$2,549,400

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -654-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -654-xxxx -xxxx -000-111	1,800
Classified Variable Salaries		01-0000-0-2xxx -654-xxxx -xxxx -000-111	2,500
Variable Benefits		01-0000-0-3xxx -654-xxxx -xxxx -000-111	1,029
Materials and Supplies		01-0000-0-4xxx -654-xxxx -xxxx -000-111	10,133
Operating Expenses		01-0000-0-5xxx -654-xxxx -xxxx -000-111	18,450
Capital Outlay		01-0000-0-6xxx -654-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$33,912



TOTAL NORTHWOOD BUDGET: \$3,592,303



Oakdale Elementary

DEBRA CHANDLER Principal

Projected 2018-2019 Enrollment: 681

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	25.00	\$1,740,970	\$556,322
Principal	1.00	131,140	39,894
Vice Principal	1.00	112,073	23,130
Counselor	1.00	81,886	30,435
Office Manager Elementary	1.00	37,746	17,815
Administrative Clerk School Site	1.38	48,831	18,917
Head Custodian I	1.00	48,610	27,682
Custodian	1.00	38,463	11,604
Library Media Technician	0.75	25,665	7,131
Health Services Assistant	0.38	12,128	7,054
Paraeducator I	0.50	13,099	5,996
Yard and Duty Assistant	0.87	17,974	9,208
Subtotal FTE/Salaries & Benefits	34.87		\$3,063,771

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			•
Staff and Benefits in Position Control		01-0000-0-xxxx -657-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -657-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -657-xxxx -xxxx -000-111	6,500
Variable Benefits		01-0000-0-3xxx -657-xxxx -xxxx -000-111	1,762
Materials and Supplies		01-0000-0-4xxx -657-xxxx -xxxx -000-111	28,606
Operating Expenses		01-0000-0-5xxx -657-xxxx -xxxx -000-111	24,000
Capital Outlay		01-0000-0-6xxx -657-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$60,868

TOTAL DISTRICT FUNDED BUDGET:

34.87

\$3,124,639

453,497

133,452

72,081

114,825

20,363

900

2,805

3,124,639

\$

\$

\$

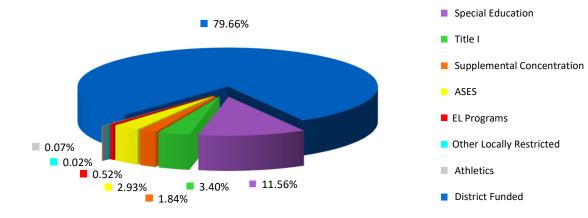
\$

\$

\$

\$

\$



TOTAL OAKDALE BUDGET: \$3,922,562



Orchard Elementary

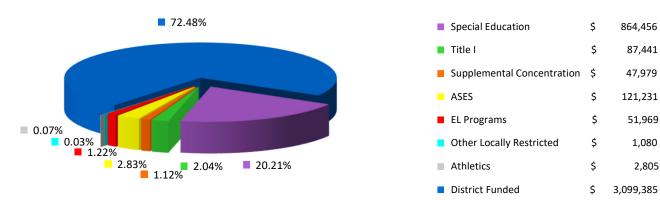
PAULA ROACH Principal

Projected 2018-2019 Enrollment: 561

Projected 2018-2019 Enrollment: 561		* May vary due to ac	* May vary due to actual placements	
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *	
Classroom Teacher	23.00	\$1,895,782	\$544,348	
Principal	1.00	131,140	32,464	
Counselor	0.50	49,058	13,012	
Office Manager Elementary	1.00	47,987	20,629	
Administrative Clerk School Site	1.38	48,573	20,790	
Head Custodian I	1.00	52,166	26,137	
Custodian	1.00	35,651	17,239	
Library Media Technician	0.75	27,803	21,964	
Health Services Assistant	0.38	12,128	7,054	
Paraeducator I	0.63	19,022	8,499	
Yard and Duty Assistant	0.76	16,718	1,574	
Subtotal FTE/Salaries & Benefits	31.39		\$3,049,740	

CHART OF ACCOUNTS	FTE		ALLOCATION	
SITE BASE ALLOCATION				
Site Staffing in Position Control	0.21	01-0000-0-xxxx -660-xxxx -xxxx -999-111	\$4,705	
Certificated Variable Salaries		01-0000-0-1xxx -660-xxxx -xxxx -000-111	2,283	
Classified Variable Salaries		01-0000-0-2xxx -660-xxxx -xxxx -000-111	1,459	
Variable Benefits		01-0000-0-3xxx -660-xxxx -xxxx -000-111	1,600	
Materials and Supplies		01-0000-0-4xxx -660-xxxx -xxxx -000-111	23,572	
Operating Expenses		01-0000-0-5xxx -660-xxxx -xxxx -000-111	16,027	
Capital Outlay		01-0000-0-6xxx -660-xxxx -xxxx -000-111	0	
Subtotal Site Base Allocation	0.21		\$49,646	

TOTAL DISTRICT FUNDED BUDGET:



31.60

TOTAL ORCHARD BUDGET: \$4,276,346

\$3,099,385

864,456

87,441

47,979

121,231

51,969

1,080

2,805



Pioneer Elementary

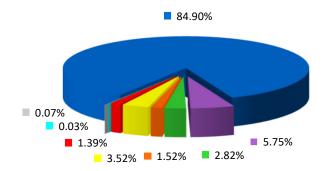
KELLEY-JEAN RHOADS, Ed.D. Principal

Projected 2018-2019 Enrollment: 680		* May vary due to ac	* May vary due to actual placements		
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *		
Classroom Teacher	26.00	\$2,155,518	\$673,021		
Principal	1.00	132,340	46,944		
Vice Principal	1.00	110,273	35,825		
Counselor	0.50	49,058	13,012		
Office Manager Elementary	1.00	50,272	25,617		
Administrative Clerk School Site	1.38	49,363	16,867		
Head Custodian I	1.00	40,310	18,519		
Custodian	1.00	36,535	17,482		
Library Media Technician	0.75	23,138	8,348		
Health Services Assistant	0.38	14,600	9,913		
Paraeducator I	0.63	17,202	9,805		
Yard and Duty Assistant	0.87	19,438	1,831		
Subtotal FTE/Salaries & Benefits	35.50		\$3,575,232		

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Staff and Benefits 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	3,700
Variable Benefits		01-0000-0-3xxx -662-xxxx -xxxx -000-111	1,003
Materials and Supplies		01-0000-0-4xxx -662-xxxx -xxxx -000-111	28,099
Operating Expenses		01-0000-0-5xxx -662-xxxx -xxxx -000-111	27,012
Capital Outlay		01-0000-0-6xxx -662-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$59,814

35.50

TOTAL DISTRICT FUNDED BUDGET:



Special Education	\$ 246,118
Title I	\$ 120,753
Supplemental Concentration	\$ 65,163
ASES	\$ 150,559
EL Programs	\$ 59,674
Other Locally Restricted	\$ 1,440
Athletics	\$ 2,805
District Funded	\$ 3,635,046

\$3,635,046

TOTAL PIONEER BUDGET: \$4,281,558



Regency Park Elementary

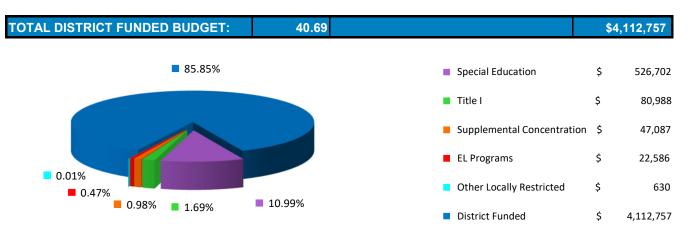
TIMOTHY HAMMONS Principal

Projected 2018-2019 Enrollment: 734

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	30.00	\$2,545,874	\$754,047
Principal	1.00	131,140	39,894
Vice Principal	1.00	97,081	25,823
Counselor	0.50	27,616	8,832
Office Manager Elementary	1.00	43,074	19,279
Administrative Clerk School Site	1.50	45,930	24,142
Head Custodian I	1.00	50,981	28,334
Custodian	1.50	61,002	35,126
Library Media Technician	0.75	25,665	8,331
Health Services Assistant	0.75	23,089	18,147
Paraeducator I	0.88	25,896	7,984
Yard and Duty Assistant	0.81	16,703	1,845
Subtotal FTE/Salaries & Benefits	40.69		\$4,065,833

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Staff and Benefits 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	0
Classified Variable Salaries		01-0000-0-2xxx -656-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx -656-xxxx -xxxx -000-111	0
Materials and Supplies		01-0000-0-4xxx -656-xxxx -xxxx -000-111	31,603
Operating Expenses		01-0000-0-5xxx -656-xxxx -xxxx -000-111	15,321
Capital Outlay		01-0000-0-6xxx -656-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$46,924



TOTAL REGENCY PARK BUDGET: \$4,790,750



Ridgepoint Elementary

JIM MCLAUGHLIN Principal

Projected 2	2018-2019	Enrollment:	710
FIUJECIEU Z	2010-2013		110

* May vary due to actual placements

117,630

65,497

69,300

68,734

2,250

2,805

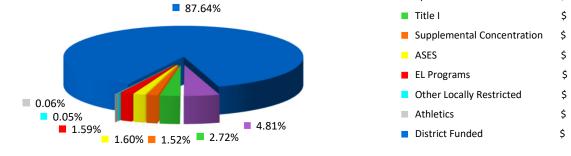
3,785,670

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	27.00	\$2,293,017	\$685,131
Principal	1.00	133,140	32,854
Vice Principal	1.00	97,081	33,253
Counselor	0.50	37,014	11,970
Office Manager Elementary	1.00	49,130	27,825
Administrative Clerk School Site	1.38	40,558	16,445
Head Custodian I	1.00	50,981	25,812
Custodian	1.00	36,535	17,482
Library Media Technician	0.75	25,665	7,131
Health Services Assistant	0.75	23,089	7,429
Paraeducator I	0.50	17,345	4,844
Paraeducator - Independence Facilitator	0.73	20,578	8,651
Yard and Duty Assistant	0.88	19,015	2,178
Subtotal FTE/Salaries & Benefits	37.48		\$3,724,150

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION	•		
Staff and Benefits in Position Control	0.25	01-0000-0-xxxx -669-xxxx -xxxx -999-111	\$9,329
Certificated Variable Salaries		01-0000-0-1xxx -669-xxxx -xxxx -000-111	3,515
Classified Variable Salaries		01-0000-0-2xxx -669-xxxx -xxxx -000-111	391
Variable Benefits		01-0000-0-3xxx -669-xxxx -xxxx -000-111	769
Materials and Supplies		01-0000-0-4xxx -669-xxxx -xxxx -000-111	20,916
Operating Expenses		01-0000-0-5xxx -669-xxxx -xxxx -000-111	26,600
Capital Outlay		01-0000-0-6xxx -669-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.25		\$61,520

 TOTAL DISTRICT FUNDED BUDGET:
 37.73
 \$3,785,670

 Special Education
 \$ 207,771



TOTAL RIDGEPOINT BUDGET: \$4,319,657



Sierra View Elementary

STEPHANIE TARRELL Principal

Projected 2018-2019 Enrollment: 384		* May vary due to a	* May vary due to actual placements	
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *	
Classroom Teacher	16.00	\$1,321,203	\$388,065	
Principal	1.00	131,140	46,710	
Office Manager Elementary	1.00	49,130	20,943	
Administrative Clerk School Site	1.00	33,878	16,752	
Head Custodian I	1.00	53,352	14,739	
Custodian	1.00	39,512	18,618	
Library Media Technician	0.38	13,458	7,419	
Health Services Assistant	0.38	14,260	7,640	
Paraeducator I	0.38	9,824	2,700	
Yard and Duty Assistant	0.63	12,652	1,192	
Subtotal FTE/Salaries & Benefits	22.75		\$2,203,186	

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION	· · · · ·		
Site Staffing in Position Control	0.09	01-0000-0-xxxx -677-xxxx -xxxx -999-111	\$2,590
Certificated Variable Salaries		01-0000-0-1xxx -677-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -677-xxxx -xxxx -000-111	145
Variable Benefits		01-0000-0-3xxx -677-xxxx -xxxx -000-111	31
Materials and Supplies		01-0000-0-4xxx -677-xxxx -xxxx -000-111	9,642
Operating Expenses		01-0000-0-5xxx -677-xxxx -xxxx -000-111	12,200
Capital Outlay		01-0000-0-6xxx -677-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.09		\$24,608

TOTAL DISTRICT FUNDED BUDGET:	22.84		\$2	2,227,794
■ 83.01%		Special Education	\$	136,516
		Title I	\$	70,994
		Supplemental Con	centration \$	38,718
		ASES	\$	147,780
		EL Programs	\$	61,667
0.02%	5.09%	Other Locally Rest	ricted \$	450
2.30% 5.51%		District Funded	\$	2,227,794

TOTAL SIERRA VIEW BUDGET: \$2,683,919



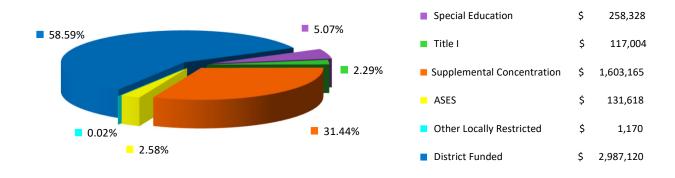
Smythe Academy of Arts and Science Charter K-6

KENNETH DANDURAND Principal

Projected 2018-2019 Enrollment: 635		* May vary due to a	ctual placements
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	25.00	\$1,937,236	\$554,689
Principal	1.00	131,140	39,894
Office Manager Elementary	1.00	46,845	27,197
Administrative Clerk School Site	1.00	31,633	23,017
Head Custodian I	1.00	36,566	17,490
Custodian	1.00	38,176	15,710
Library Media Technician	0.63	19,944	8,476
Health Services Assistant	0.38	13,973	4,479
Subtotal ETE/Salaries & Benefits	31.00		\$2 946 466

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -994-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -994-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -994-xxxx -xxxx -000-111	900
Variable Benefits		01-0000-0-3xxx -994-xxxx -xxxx -000-111	244
Materials and Supplies		01-0000-0-4xxx -994-xxxx -xxxx -000-111	9,000
Operating Expenses		01-0000-0-5xxx -994-xxxx -xxxx -000-111	24,510
Capital Outlay		01-0000-0-6xxx -994-xxxx -xxxx -000-111	6,000
Subtotal Site Base Allocation	0.00		\$40,654

TOTAL DISTRICT FUNDED BUDGET:31.00\$2,987,120



TOTAL SMYTHE CHARTER K-6 BUDGET: \$5,098,405



Strauch Elementary

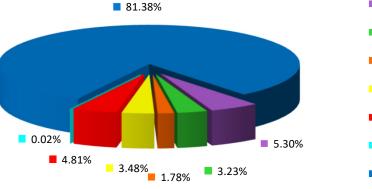


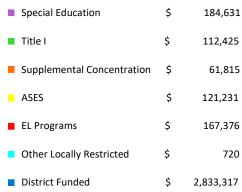
Projected 2018-2019 Enrollment: 596		* May vary due to actual placement		
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *	
Classroom Teacher	23.00	\$1,726,498	\$480,366	
Principal	1.00	120,537	26,498	
Vice Principal	1.00	105,389	27,443	
Office Manager Elementary	1.00	49,130	20,943	
Administrative Clerk School Site	1.00	30,114	11,271	
Head Custodian I	1.00	40,310	11,155	
Custodian	1.00	34,798	19,503	
Library Media Technician	0.63	21,387	6,961	
Health Services Assistant	0.38	13,310	5,155	
Paraeducator I	0.63	14,863	9,162	
Yard and Duty Assistant	0.84	17,625	2,874	
Subtotal FTE/Salaries & Benefits	31.47		\$2,795,292	

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.21	01-0000-0-xxxx -680-xxxx -xxxx -999-111	\$4,705
Certificated Variable Salaries		01-0000-0-1xxx -680-xxxx -xxxx -000-111	1,895
Classified Variable Salaries		01-0000-0-2xxx -680-xxxx -xxxx -000-111	(4,138)
Variable Benefits		01-0000-0-3xxx -680-xxxx -xxxx -000-111	1,837
Materials and Supplies		01-0000-0-4xxx -680-xxxx -xxxx -000-111	19,160
Operating Expenses		01-0000-0-5xxx -680-xxxx -xxxx -000-111	14,566
Capital Outlay		01-0000-0-6xxx -680-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.21		\$38,025

31.68

TOTAL DISTRICT FUNDED BUDGET:





\$2,833,317

TOTAL STRAUCH BUDGET: \$3,481,515



Village Elementary



Projected 2018-2019 Enrollment: 521	18-2019 Enrollment: 521 * May vary due to actual placeme		ctual placements
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	21.00	\$1,537,353	\$479,003
Principal	1.00	126,640	39,016
Vice Principal	1.00	119,000	30,097
Counselor	0.50	38,575	10,968
Office Manager Elementary	1.00	35,946	17,320
Administrative Clerk School Site	1.38	42,926	19,874
Head Custodian I	1.00	52,166	33,628
Custodian	1.00	35,651	17,557
Library Media Technician	0.75	28,169	7,945
Health Services Assistant	0.38	14,260	7,640
Paraeducator I	0.25	5,659	1,586
Yard and Duty Assistant	0.75	16,005	1,507
Subtotal FTE/Salaries & Benefits	30.00		\$2,718,493

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -689-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -689-xxxx -xxxx -000-111	3,300
Classified Variable Salaries		01-0000-0-2xxx -689-xxxx -xxxx -000-111	393
Variable Benefits		01-0000-0-3xxx -689-xxxx -xxxx -000-111	750
Materials and Supplies		01-0000-0-4xxx -689-xxxx -xxxx -000-111	28,485
Operating Expenses		01-0000-0-5xxx -689-xxxx -xxxx -000-111	21,758
Capital Outlay		01-0000-0-6xxx -689-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$54,686

TOTAL DISTRICT FUNDED BUDGET:	30.00		\$2	2,773,179
■ 72.44%		Special Education	\$	751,502
		Title I	\$	103,472
		Supplemental Concentration	\$	55,567
		ASES	\$	121,231
0.07%		EL Programs	\$	18,815
0.04%		Other Locally Restricted	\$	1,530
0.49%	19.63%	Athletics	\$	2,805
■ 3.17% ■ 1.45% ■ 2.70%		District Funded	\$	2,773,179

TOTAL VILLAGE BUDGET: \$3,828,101



Westside Elementary

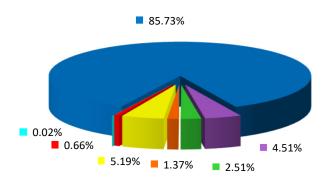
NIAMH CONNER, Ed. D. Principal

Projected 2018-2019 Enrollment: 424	* May vary due to actual placeme		
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	16.00	\$1,303,996	\$378,306
Principal	0.80	106,512	30,209
Office Manager Elementary	1.00	47,987	27,511
Administrative Clerk School Site	1.00	28,696	15,328
Head Custodian I	1.00	38,376	13,541
Custodian	1.00	38,463	21,771
Library Media Technician	0.75	21,288	7,128
Health Services Assistant	0.38	13,973	7,561
Paraeducator I	0.75	18,810	6,714
Yard and Duty Assistant	0.72	16,354	4,268
Subtotal FTE/Salaries & Benefits	23.39		\$2,146,792

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			-
Site Staffing in Position Control	0.05	01-0000-0-xxxx -691-xxxx -xxxx -999-111	\$1,387
Certificated Variable Salaries		01-0000-0-1xxx -691-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -691-xxxx -xxxx -000-111	79
Variable Benefits		01-0000-0-3xxx -691-xxxx -xxxx -000-111	16
Materials and Supplies		01-0000-0-4xxx -691-xxxx -xxxx -000-111	8,431
Operating Expenses		01-0000-0-5xxx -691-xxxx -xxxx -000-111	17,257
Capital Outlay		01-0000-0-6xxx -691-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.05		\$27,170

TOTAL DISTRICT FUNDED BUDGET: 23.44





Special Education	\$ 114,398
Title I	\$ 63,707
Supplemental Concentration	\$ 34,701
ASES	\$ 131,676
EL Programs	\$ 16,814
Other Locally Restricted	\$ 450
District Funded	\$ 2,173,962

TOTAL WESTSIDE BUDGET: \$2,535,708



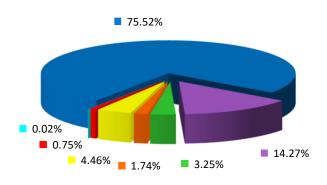
Woodlake Elementary

JENNIFER EKELUND Principal

Projected 2018-2019 Enrollment: 361		* May vary due to a	ctual placements
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	14.00	\$1,128,884	\$359,703
Principal	1.00	131,140	39,894
Counselor	0.50	47,597	12,727
Office Manager Elementary	1.00	43,074	19,915
Administrative Clerk School Site	1.00	30,114	9,071
Head Custodian I	1.00	50,981	17,005
Custodian	1.00	34,798	17,005
Library Media Technician	0.38	13,771	7,505
Health Services Assistant	0.38	13,921	10,987
Paraeducator I	0.50	16,188	5,316
Yard and Duty Assistant	0.62	13,817	2,329
Subtotal FTE/Salaries & Benefits	21.37		\$2,025,743

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	9,000
Classified Variable Salaries		01-0000-0-2xxx -693-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx -693-xxxx -xxxx -000-111	1,753
Materials and Supplies		01-0000-0-4xxx -693-xxxx -xxxx -000-111	6,726
Operating Expenses		01-0000-0-5xxx -693-xxxx -xxxx -000-111	10,500
Capital Outlay		01-0000-0-6xxx -693-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$27,979

TOTAL DISTRICT FUNDED BUDGET: 21.37



Special Education	\$ 388,074
Title I	\$ 88,275
Supplemental Concentration	\$ 47,310
ASES	\$ 121,231
EL Programs	\$ 20,438
Other Locally Restricted	\$ 540
District Funded	\$ 2,053,722

\$2,053,722

TOTAL WOODLAKE BUDGET: \$2,719,590



Woodridge Elementary

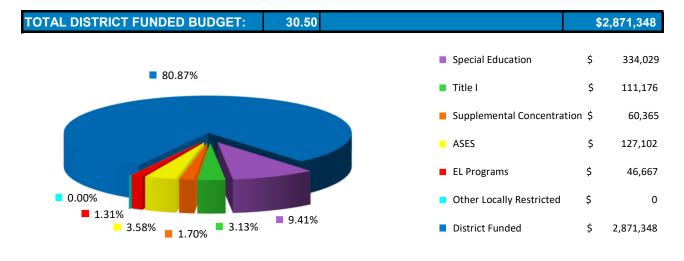
SHAUNA NEWTON Principal

Project	ted 2018	-2019 En	rollment:	573
110,00			onnont.	010

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	22.00	\$1,702,907	\$509,328
Principal	1.00	116,462	30,786
Counselor	1.00	95,463	26,691
Office Manager Elementary	1.00	46,845	27,197
Administrative Clerk School Site	1.00	31,633	16,135
Head Custodian I	1.00	48,610	20,800
Custodian	1.00	39,840	20,570
Library Media Technician	0.63	21,387	8,873
Health Services Assistant	0.38	13,973	4,479
Paraeducator I	0.75	24,955	8,541
Yard and Duty Assistant	0.75	16,221	2,976
Subtotal FTE/Salaries & Benefits	30.50		\$2,834,672

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	0
Variable Benefits		01-0000-0-3xxx -695-xxxx -xxxx -000-111	0
Materials and Supplies		01-0000-0-4xxx -695-xxxx -xxxx -000-111	22,778
Operating Expenses		01-0000-0-5xxx -695-xxxx -xxxx -000-111	13,898
Capital Outlay		01-0000-0-6xxx -695-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.00		\$36,676



TOTAL WOODRIDGE BUDGET: \$3,550,687



FINANCIAL SECTION

Middle Schools (various combinations of Grades 5 through 8). Our district provides five (5) middle schools ranging from 461 (Rio Tierra) to 710 (Norwood Junior High) students. We also offer one (1) alternative middle school and five (5) dependent charter sites. 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, TRUSD middle schools also offer a wide range of elective courses, sports programs, and academic clubs like MESA and Project Lead the Way. 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 TRUSD 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; TRUSD has a new program, Attention to Attendance, 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 \$70.97 per 5th and 6th grade student and \$202.17 per 7th and 8th grade student. The schools receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.





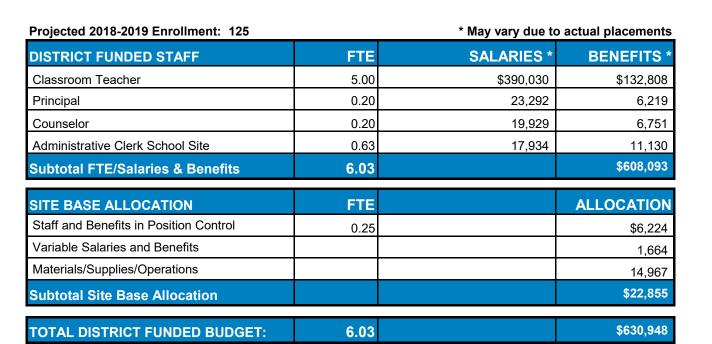
EASTSIDE CHARTER 7-8 CHART OF ACCOUNTS - Site Base Allocation

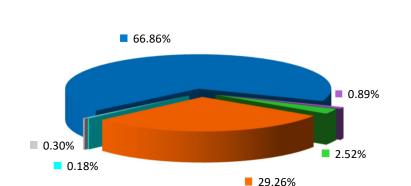


<u>Fund</u> 01	Project School <u>Resource Year Object Location</u> - 0000 - 0 - XXXX - 958 -	<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111
\$11,760	GENERAL EDUCATION	01-0000-0-XXXX-958-1110-1000-000-111
0	AVID	01-0000-0-XXXX-958-1195-1000-000-111
0	STAFF DEVELOPMENT	01-0000-0-XXXX-958-1695-1000-000-111
357	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-958-0000-2420-000-111
0	PARENT PARTICIPATION	01-0000-0-XXXX-958-0000-2495-000-111
2,850	SCHOOL ADMINISTRATION	01-0000-0-XXXX-958-0000-2700-000-111
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-958-1755-1000-000-111
1664	VARIABLE SALARIES	01-0000-0-XXXX-958-XXXX-XXXX-000-111
6224	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-958-XXXX-XXXX-999-111
\$22,855	2018-19 Allocation	
NOTE: X's use	l in 28-digit coding are place holders only. Please ins	ert the proper Object Code in place of the XXXX.









Special Education	\$ 8,396
Title I	\$ 23,734
Supplemental Concentration	\$ 276,085
Other Locally Restricted	\$ 1,710
Athletics	\$ 2,805
District Funded	\$ 630,948

DOUG EMERSON Principal

TOTAL EASTSIDE CHARTER BUDGET: \$943,678

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FOOTHILL RANCH MIDDLE SCHOOL CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	Project School <u>Resource Year Object Location</u> 0000 - 0 - XXXX - 710 -	<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111
01 -	0000 - 0 - AAA - /10 -	
\$50,626	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
1,800	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-710-0000-2420-000-111
3,781	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
0	GENERAL SHOP RESALE	01-0000-0-XXXX-710-1401-1000-000-111
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-710-1755-1000-000-111
13,068	VARIABLE SALARY (CERTIFICATED & CLASSIFIED) POSITION CONTROL	01-0000-0-XXXX-710-XXXX-XXXX-000-111
23,526	SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-710-XXXX-XXXX-999-111
\$92,801	2018-19 Allocation	

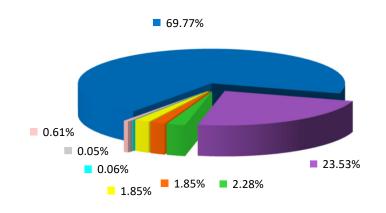
NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Foothill Ranch Middle School

ROBERT MYERS Principal

Projected 2018-2019 Enrollment: 631		* May vary due	to actual placement
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS
Classroom Teacher	24.00	\$1,865,745	\$559,760
Principal	1.00	136,454	34,684
Vice Principal	1.00	100,701	27,713
Activity Director - Middle & High School	1.00	95,118	25,440
Counselor	1.20	119,215	36,662
Office Manager Middle School/Alternative	1.00	41,172	18,756
Administrative Clerk School Site Senior	1.00	43,936	19,516
Attendance Clerk	1.00	44,199	19,040
Academic Intervention Spec. Bilingual Senior	0.75	32,640	19,712
Campus Safety Specialist	0.77	32,482	10,044
Health Services Assistant	1.00	41,571	18,866
Library Media Technician	1.00	42,066	20,202
Head Custodian II	1.00	49,358	21,006
Custodian	2.00	76,927	40,383
Subtotal FTE/Salaries & Benefits	37.72		\$3,593,360
SITE BASE ALLOCATION	FTE		ALLOCATIO
Staff and Benefits in Position Control	0.36		\$23,526
Variable Salaries and Benefits			13,068
Materials/Supplies/Operations			56,207
Subtotal Site Base Allocation	0.36		\$92,80
TOTAL DISTRICT FUNDED BUDGET:	38.08		\$3,686,167



Special Education	\$ 1,242,963
Title I	\$ 120,336
Supplemental Concentration	\$ 97,704
ASES	\$ 97,896
Other Locally Restricted	\$ 3,060
Athletics	\$ 2,805
CTE Programs	\$ 32,234
District Funded	\$ 3,686,167

TOTAL FOOTHILL RANCH BUDGET: \$5,283,165

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



01	<u> </u>	<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111
	- 0000 - 0 - XXXX - 960 -	
\$11,568	GENERAL EDUCATION	01-0000-0-XXXX-960-1110-1000-000-111
200	AVID	01-0000-0-XXXX-960-1195-1000-000-111
0	STAFF DEVELOPMENT	01-0000-0-XXXX-960-1695-1000-000-111
684	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-960-0000-2420-000-111
0	PARENT PARTICIPATION	01-0000-0-XXXX-960-0000-2495-000-111
9,150	SCHOOL ADMINISTRATION	01-0000-0-XXXX-960-0000-2700-000-111
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-960-1755-1000-000-111
568	VARIABLE SALARIES	01-0000-0-XXXX-960-XXXX-XXXX-000-111
2,414	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-960-XXXX-XXXX-999-111
\$24,584	2018-19 Allocation	

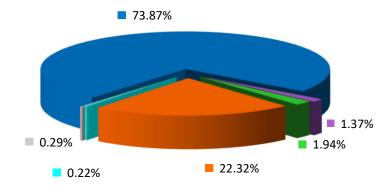
<u>NOTE</u>: X's used in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.







Projected 2018-2019 Enrollment: 135	* May vary due to actual placemen			
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *	
Classroom Teacher	5.00	\$458,442	\$142,288	
Principal	0.20	26,628	6,571	
Counselor	0.20	19,929	6,751	
Administrative Clerk School Site	0.63	22,686	7,299	
Subtotal FTE/Salaries & Benefits	6.03		\$690,594	
SITE BASE ALLOCATION	FTE		ALLOCATION	
SITE BASE ALLOCATION Staff and Benefits in Position Control	6.08		ALLOCATION \$2,414	
Staff and Benefits in Position Control			\$2,414	
Staff and Benefits in Position Control Variable Salaries and Benefits			\$2,414 568	



Special Education	\$ 13,266
Title I	\$ 18,738
Supplemental Concentration	\$ 216,061
Other Locally Restricted	\$ 2,160
Athletics	\$ 2,805
District Funded	\$ 715,178

TOTAL FRONTIER CHARTER BUDGET: \$968,208

	OF ACCOUNTS - Site	Dase Anocation
<u>Fund</u> 01 -	Project Scho <u>Resource Year Object Locatio</u> 0000 - 0 - XXXX - 730	ool o <u>n Goal Function LOI LO2</u> - XXXX - XXXX - XXX - 111
\$21,174	GENERAL EDUCATION	01-0000-0-XXXX-730-1110-1000-000-111
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
4,000	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
1,000	PROFESSIONAL DEVELOP.	01-0000-0-XXXX-730-1695-1000-000-111
0	PERFORMING ARTS	01-0000-0-XXXX-730-1800-1000-000-111
1,365	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-730-0000-2420-000-111
19,438	SCHOOL ADMINISTRATION	01-0000-0-XXXX-730-0000-2700-000-111
0	COUNSELING	01-0000-0-XXXX-730-0000-3110-000-111
0	HEALTH SERVICES	01-0000-0-XXXX-730-0000-3140-000-111
0	OPERATIONS	01-0000-0-XXXX-730-0000-8200-000-111
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-730-1755-1000-000-111
40,410	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-730-XXXX-XXXX-000-1
	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-730-XXXX-XXXX-999-1

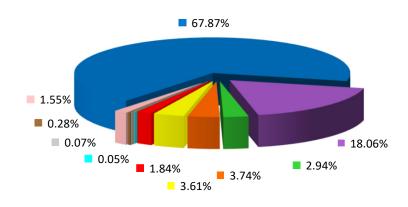
NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Martin Luther King Jr. Technology Academy

SHANA HENRY, Ed.D. Principal

Projected 2018-2019 Enrollment: 479	ted 2018-2019 Enrollment: 479 * May vary due to actual placement			
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *	
Classroom Teacher	17.80	\$1,069,776	\$353,823	
Principal	1.00	134,654	40,579	
Vice Principal	1.00	120,500	37,819	
Guidance & Learning Specialist	0.50	53,787	17,649	
Activity Director - Middle & High School	1.00	95,958	30,512	
Counselor	1.00	101,686	26,721	
Office Manager Middle School/Alternative	1.00	51,067	21,475	
Administrative Clerk School Site Senior	1.50	53,777	23,418	
Attendance Clerk	1.00	33,295	16,591	
Health Services Assistant	1.00	39,681	18,346	
Library Media Technician	1.00	34,884	12,582	
Campus Safety Specialist	0.88	28,299	14,855	
Head Custodian II	1.00	46,072	13,939	
Custodian	2.00	82,826	49,495	
Subtotal FTE/Salaries & Benefits	31.68		\$2,624,067	
SITE BASE ALLOCATION	FTE		ALLOCATION	
Staff and Benefits in Position Control			\$0	
Variable Salaries and Benefits			40,410	
Materials/Supplies/Operations			46,977	
Subtotal Site Base Allocation	0.00		\$87,387	
TOTAL DISTRICT FUNDED BUDGET:	31.68		\$2,711,454	



Special Education	\$ 721,697
Title I	\$ 117,420
Supplemental Concentration	\$ 149,293
ASES	\$ 144,400
EL Programs	\$ 73,332
Other Locally Restricted	\$ 1,890
Athletics	\$ 2,805
Other Categorical	\$ 11,125
CTE Programs	\$ 61,898
District Funded	\$ 2,711,454

TOTAL MARTIN LUTHER KING, JR. BUDGET: \$3,995,314

NORWOOD JUNIOR HIGH SCHOOL CHART OF ACCOUNTS - Site Base Allocation



	Drainet	School			0	
<u>Fund</u>	Project <u>Resource Year Object</u> - 0000 - 0 - XXXX -	School <u>Location</u> 780 -	Goal XXXX	Function	L01	<u>LO2</u>
01	- 0000 - 0 - XXX -	/80 -	лллл	- лллл -		111
\$96,765	GENERAL EDUCATION	()1-0000-0	-XXXX-780-	1110-100	0-000-111
6,000	AVID	()1-0000-0	-XXXX-780-	1195-100	0-000-111
0	AGRICULTURE	()1-0000-0	-XXXX-780-	1215-100	0-000-111
0	ART	()1-0000-0	-XXXX-780-	1230-100	0-000-111
0	DRAMA	()1-0000-0	-XXXX-780-	1335-100	0-000-111
0	ENGLISH	(01-0000-0	-XXXX-780-	1355-100	0-000-111
0	ESL	0	01-0000-0	-XXXX-780-	1356-100	0-000-111
0	FOREIGN LANGUAGE	(01-0000-0	-XXXX-780-	1385-100	0-000-111
0	HIGH RISK SPECIALIST	()1-0000-0	-XXXX-780-	1420-100	0-000-111
0	MATHEMATICS	(01-0000-0	-XXXX-780-	1500-100	0-000-111
1,500	MUSIC	()1-0000-0	-XXXX-780-	1520-100	0-000-111
0	PHYSICAL EDUCATION	(01-0000-0	-XXXX-780-	1550-100	0-000-111
0	SCIENCE	()1-0000-0	-XXXX-780-	1600-100	0-000-111
0	SOCIAL SCIENCE	()1-0000-0	-XXXX-780-	1650-100	0-000-111
0	SPECIAL EDUCATION	(<mark>)1-0000-0</mark>	<mark>-XXXX-780-</mark>	<mark>5770-111</mark>	0-000-111
2,025	INSTRUC. MEDIA-LIBRA	RY ()1-0000-0	-XXXX-780-	0000-242	0-000-111
12,000	SCHOOL ADMINISTRATI	ON ()1-0000-0	-XXXX-780-	0000-270	0-000-111
0	COUNSELING	()1-0000-0	-XXXX-780-	0000-311	0-000-111
0	HEALTH SERVICES	C)1-0000-0	-XXXX-780-	0000-314	0-000-111
0	TESTING	()1-0000-0	-XXXX-780-	0000-316	0-000-111
0	PLANT OPERATIONS	0)1-0000-0	-XXXX-780-	0000-820	0-000-111
0	TEXTBOOK RECOVERY	()1-0000-0	-XXXX-780-	1755-100	0-000-111
11,351	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	()1-0000-0	-XXXX-780-	XXXX-X	XXX-000-111
0 \$129,641	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED) 2018-19 Allocation	()1-0000-0	-XXXX-780-	XXXX-X	XXX-999-111
NOTE. Via var 1 '	n 20 digit goding ghould be realized	the order	into Object (Cool on Eventing	odo	

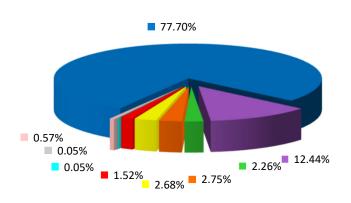
NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Norwood Junior High School

DIEDRE BARLOW **Principal**

Projected 2018-2019 Enrollment: 710	19 Enrollment: 710 * May vary due to actual placements				
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *		
Classroom Teacher	26.60	\$2,265,620	\$686,885		
Principal	1.00	134,954	33,207		
Vice Principal	1.00	117,597	37,253		
Guidance & Learning Specialist	0.50	53,787	17,649		
Activity Director - Middle & High School	1.00	85,261	28,426		
Counselor	1.40	134,296	41,265		
Office Manager Middle School/Alternative	1.00	43,221	13,155		
Administrative Clerk School Site Senior	2.00	91,086	48,634		
Attendance Clerk	1.00	42,118	19,016		
Campus Safety Specialist	1.75	53,874	18,047		
Health Services Assistant	0.75	29,761	15,620		
Library Media Technician	1.00	43,092	26,166		
Head Custodian II	1.00	52,895	16,525		
Custodian	2.00	76,927	36,023		
Subtotal FTE/Salaries & Benefits	42.00		\$4,262,361		
SITE BASE ALLOCATION	FTE		ALLOCATION		
Staff and Benefits in Position Control			\$0		
Variable Salaries and Benefits			11,351		
Materials/Supplies/Operations			118,290		
Subtotal Site Base Allocation			\$129,641		
TOTAL DISTRICT FUNDED BUDGET:	42.00		\$4,392,002		



Special Education	\$ 702,977
Title I	\$ 127,623
Supplemental Concentration	\$ 155,454
ASES	\$ 151,428
EL Programs	\$ 85,708
Other Locally Restricted	\$ 2,610
Athletics	\$ 2,805
CTE Programs	\$ 32,234
District Funded	\$ 4,392,002

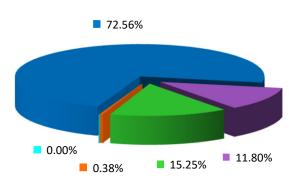
TOTAL NORWOOD BUDGET: \$5,652,841

NOVA OPPORTUNITY SCHOOL CHART OF ACCOUNTS - Site Base Allocation			
<u>Fund</u> 01	Project School <u>Resource Year Object Location</u> - 0000 - 0 - XXXX - 825 -		
\$935	GENERAL EDUCATION	01-0000-0-XXXX-825-3400-1000-000-111	
78	LIBRARY	01-0000-0-XXXX-825-3400-2420-000-111	
4,435	SCHOOL ADMINISTRATION	01-0000-0-XXXX-825-3400-2700-000-111	
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-825-1755-1000-000-111	
\$5,448	2018-19 Allocation		
NOTE: X's use	d in 28-digit coding are place holders only. Please inse	ert the proper Object Code in place of the XXXX.	



BOB WILKERSON Principal

Projected 2018-2019 Enrollment: 28	* May vary due to actual placement			
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS*	
Classroom Teacher	4.00	\$343,668	\$88,952	
Principal	0.50	63,920	18,364	
Counselor	0.33	33,212	8,773	
Registration & Student Data Specialist	0.50	23,432	6,478	
Subtotal FTE/Salaries & Benefits	5.33		\$586,801	
SITE BASE ALLOCATION	FTE		ALLOCATION	
Staff and Benefits in Position Control			\$0	
Variable Salaries and Benefits			0	
Materials/Supplies/Operations			5,448	
Subtotal Site Base Allocation			\$5,448	
TOTAL DISTRICT FUNDED BUDGET:	5.33		\$592,249	



Special Education	\$ 96,345
Title I	\$ 124,484
Supplemental Concentration	\$ 3,124
Other Locally Restricted	\$ 0
District Funded	\$ 592,249

TOTAL NOVA OPPORTUNITY SCHOOL BUDGET: \$816,202

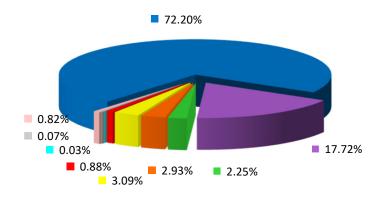
RIO LINDA PREPARATORY ACADEMY CHART OF ACCOUNTS - Site Base Allocation			
Fund 01	ProjectSchoolResourceYearObjectLocation-0000-0-XXXX-	<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111	
\$38,284	GENERAL EDUCATION	01-0000-0-XXXX-714-1110-1000-000-111	
0	RESERVE	01-0000-0-XXXX-714-1632-1000-000-111	
0	ATHLETICS	01-0000-0-XXXX-714-1240-4200-000-111	
4,000	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-714-5770-1110-000-111	
1,347	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-714-0000-2420-000-111	
0	PARENT PARTICIPATION	01-0000-0-XXXX-714-0000-2495-000-111	
7,535	SCHOOL ADMINISTRATION	01-0000-0-XXXX-714-0000-2700-000-111	
0	COUNSELING	01-0000-0-XXXX-714-0000-3110-000-111	
0	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	
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-714-1755-1000-000-111	
17,744	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	
\$68,910 <u>NOTE</u> : X's used	2018-19 Allocation in 28-digit coding should be replaced with the approp	priate Object, Goal or Function code.	



Rio Linda Preparatory Academy

CINDY HARRISON Principal

DISTRICT FUNDED STAFF	FTE	* May vary due to a SALARIES *	BENEFITS
Classroom Teacher	17.00	\$1,266,927	\$378,970
Principal	1.00	133,454	37,823
Vice Principal	1.00	109,436	29,416
Activity Director - Middle & High School	1.00	95,958	33,034
Counselor	1.00	96,586	30,634
Office Manager Middle School/Alternative	1.00	43,221	23,679
Administrative Clerk School Senior	0.50	19,129	9,296
Attendance Clerk	1.00	44,199	19,588
School Administrative Specialist	1.00	42,770	26,077
Library Media Technician	1.00	31,644	16,138
Campus Safety Specialist	0.88	28,299	14,855
Health Services Assistant	1.00	39,681	12,182
Head Custodian II	1.00	54,185	26,692
Custodian	2.00	76,927	40,383
Subtotal FTE/Salaries & Benefits	30.38		\$2,781,183
SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$C
Variable Salaries and Benefits			17,744
Materials/Supplies/Operations			51,166
Subtotal Site Base Allocation			\$68,910
TOTAL DISTRICT FUNDED BUDGET:	30.38		\$2,850,093



Special Education	\$ 699,380
Title I	\$ 88,691
Supplemental Concentration	\$ 115,746
ASES	\$ 122,167
EL Programs	\$ 34,883
Other Locally Restricted	\$ 1,350
Athletics	\$ 2,805
CTE Programs	\$ 32,234
District Funded	\$ 2,850,093

TOTAL RIO LINDA PREPARATORY ACADEMY BUDGET: \$3,947,349

RIO TIERRA JUNIOR HIGH SCHOOL CHART OF ACCOUNTS - Site Base Allocation



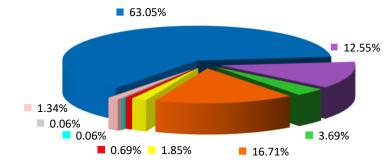
		unen y
<u>Fund</u>	Project School <u>Resource Year Object Location</u>	Goal Function LO1 LO2
01 -	· 0000 - 0 - XXXX - 750 -	XXXX - XXXX - XXX - 111
\$54,446	GENERAL EDUCATION	01-0000-0-XXXX-750-1110-1000-000-111
0	RESERVE	01-0000-0-XXXX-750-1632-1000-000-111
0	AVID	01-0000-0-XXXX-750-1195-1000-000-111
0	ARTS	01-0000-0-XXXX-750-1230-1000-000-111
0	MECHANICAL DRAWING	01-0000-0-XXXX-750-1330-1000-000-111
0	ENGLISH	01-0000-0-XXXX-750-1355-1000-000-111
0	ESL	01-0000-0-XXXX-750-1356-1000-000-111
0	FOREIGN LANGUAGE	01-0000-0-XXXX-750-1385-1000-000-111
0	MATHEMATICS	01-0000-0-XXXX-750-1500-1000-000-111
0	MUSIC	01-0000-0-XXXX-750-1520-1000-000-111
0	PHYSICAL EDUCATION	01-0000-0-XXXX-750-1550-1000-000-111
0	SCIENCE	01-0000-0-XXXX-750-1600-1000-000-111
0	SOCIAL SCIENCE	01-0000-0-XXXX-750-1650-1000-000-111
0	WOODSHOP	01-0000-0-XXXX-750-1900-1000-000-111
1,314	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-750-0000-2420-000-111
10,167	SCHOOL ADMINISTRATION	01-0000-0-XXXX-750-0000-2700-000-111
0	COUNSELING	01-0000-0-XXXX-750-0000-3110-000-111
0	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
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-750-1755-1000-000-111
6,355	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
\$72,282 <u>NOTE</u> : X's used i	2018-19 Allocation in 28-digit coding should be replaced with the approp	priate Object, Goal or Function code.



Rio Tierra Junior High School

MICAH SIMMONS, Ed.D. Principal

Projected 2018-2019 Enrollment: 461		* May vary due t	o actual placements
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS
Classroom Teacher	17.30	\$1,254,018	\$384,620
Principal	1.00	134,654	40,579
Vice Principal	1.00	110,936	28,524
Activity Director - Middle & High School	1.00	91,244	32,115
Counselor	1.00	95,320	25,480
Office Manager Middle School/Alternative	1.00	44,302	19,616
Administrative Clerk School Site Senior	0.50	19,129	9,296
Attendance Clerk	1.00	42,143	23,383
School Administrative Specialist	1.00	38,014	24,770
Campus Safety Specialist	0.88	25,662	18,854
Health Services Assistant	0.75	22,952	7,391
Library Media Technician	1.00	46,170	24,490
Head Custodian II	1.00	54,185	22,332
Custodian	2.00	76,927	34,219
Subtotal FTE/Salaries & Benefits	30.43		\$2,751,324
SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			6,355
Materials/Supplies/Operations			65,927
Subtotal Site Base Allocation	0.00		\$72,282
TOTAL DISTRICT FUNDED BUDGET:	30.43		\$2,823,606



Special Education	\$ 562,207
Title I	\$ 165,441
Supplemental Concentration	\$ 748,212
ASES	\$ 82,680
EL Programs	\$ 30,839
Other Locally Restricted	\$ 2,880
Athletics	\$ 2,805
CTE Programs	\$ 59,939
District Funded	\$ 2,823,606

TOTAL RIO TIERRA BUDGET: \$4,478,609

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



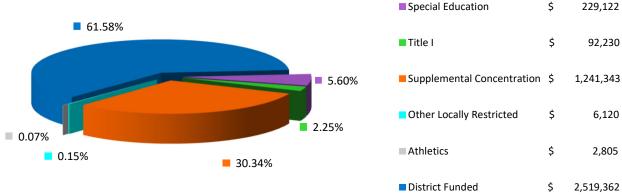
<u>Fund</u> 01	ProjectSchoolResourceYearObjectLocation-0000-XXXX-995-	<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111
\$67,289	GENERAL EDUCATION	01-0000-0-XXXX-995-1110-1000-000-111
0	AVID	01-0000-0-XXXX-995-1195-1000-000-111
0	ART	01-0000-0-XXXX-995-1230-1000-000-111
0	COMPUTER SCIENCE	01-0000-0-XXXX-995-1298-1000-000-111
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
1,359	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-995-0000-2420-000-111
12,000	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
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-995-1755-1000-000-111
6,355	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-995-XXXX-XXXX-000-111
\$87,003 <u>NOTE</u> : X's used	2018-19 Allocation d in 28-digit coding are place holders only. Please in:	sert the proper Object Code in place of the XXXX.



Smythe Academy of Arts and Science Charter 7-8

MELISSA JEWELL, Ed. D. **Principal**

Projected 2018-2019 Enrollment: 477	* May vary due t	o actual placements	
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	16.40	\$1,257,842	\$345,496
Principal	1.00	136,454	28,595
Vice Principal	0.50	59,500	15,048
Counselor	0.60	58,870	13,276
Office Manager Middle School/Alternative	1.00	43,221	11,955
Administrative Clerk School Senior	1.00	46,079	20,104
Attendance Clerk	1.00	33,295	16,591
Academic Intervention Specialist Bilingual Senior	0.38	18,412	10,961
Campus Safety Specialist	0.88	33,274	30,958
Library Media Technician	1.00	34,884	17,028
Health Services Assistant	0.75	24,093	7,705
Head Custodian II	1.00	58,055	27,756
Custodian	1.00	38,176	15,710
Paraeducator I	0.88	24,299	4,720
Subtotal FTE/Salaries & Benefits	27.38		\$2,432,359
SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			6,355
Materials/Supplies/Operations			80,648
Subtotal Site Base Allocation			\$87,003
TOTAL DISTRICT FUNDED BUDGET:	27.38		\$2,519,362



TOTAL SMYTHE CHARTER 7-8 BUDGET: \$4,090,982

229,122

92,230

6,120

2,805

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

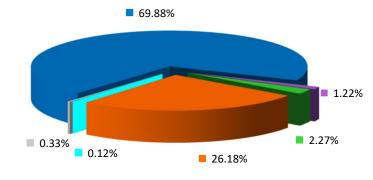


<u>Fund</u> 01	Project School <u>Resource Year Object Locatio</u> - 0000 - 0 - XXXX - 998 -	l <u>n Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111
\$20,982	GENERAL EDUCATION	01-0000-0-XXXX-998-1110-1000-000-111
0	AVID	01-0000-0-XXXX-998-1195-1000-000-111
0	STAFF DEVELOPMENT	01-0000-0-XXXX-998-1695-1000-000-111
360	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-998-0000-2420-000-111
200	PARENT PARTICIPATION	01-0000-0-XXXX-998-0000-2495-000-111
1,505	SCHOOL ADMINISTRATION	01-0000-0-XXXX-998-0000-2700-000-111
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-998-1755-1000-000-111
0	VARIABLE SALARIES POSITION CONTROL	01-0000-0-XXXX-998-XXXX-XXXX-000-111
0	SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-998-XXXX-XXXX-999-111
\$23,047	2018-19 Allocation	





Projected 2018-2019 Enrollment: 126		* May vary due to actual placemer				
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *			
Classroom Teacher	5.00	\$375,398	\$109,542			
Principal	0.20	26,628	7,552			
Counselor	0.20	19,929	6,751			
Administrative Clerk School Site	0.63	20,456	6,604			
Subtotal FTE/Salaries & Benefits	6.03		\$572,860			
SITE BASE ALLOCATION	FTE		ALLOCATION			
Staff and Benefits in Position Control			\$0			
Variable Salaries and Benefits			0			
Materials/Supplies/Operations			23,047			
Subtotal Site Base Allocation			\$23,047			
TOTAL DISTRICT FUNDED BUDGET:	6.03		\$595,907			



Special Education	\$ 10,404
Title I	\$ 19,363
Supplemental Concentration	\$ 223,287
Other Locally Restricted	\$ 990
Athletics	\$ 2,805
District Funded	\$ 595,907

TOTAL WESTSIDE CHARTER BUDGET: \$852,756

FINANCIAL SECTION

High Schools (Grades 9 through 12). Our district includes four (4) comprehensive high schools ranging from 759 (Highlands High School) to 1,927 (Grant High School) students. We also offer two (2) alternative high schools, a special education school, a blended learning independent study high school, an adult education program, 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, 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. TRUSD 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.

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:

- Foothill New Energy Academy Lighthouse Academy
- Foothill New Energy Academy in Partnership with PG&E
- Grant Criminal Justice Academy
- Grant Environmental Science Academy
- Grant Sports Health 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
- Energy & Utilities
- Engineering & Design
- Finance & Business
- Health Science & Medical Technology
- Hospitality, Tourism & Recreation
- Manufacturing & Product Development
- Marketing, Sales & Service
- Project Lead the Way
- Public Services
- Transportation: System Diagnostics and Repair

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.



FINANCIAL SECTION

Advanced Placement (AP) and Honors classes in different subject areas are available to students seeking more advanced and rigorous classes. Each campus offers multiple computer labs. 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 \$249.97 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 CHARTER K-12 CHART OF ACCOUNTS - Site Base Allocation					
<u>Fund</u> 01	ProjectSchoolResourceYearObjectLocation-0000-0-XXXX-956-	<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111			
\$52,716	GENERAL EDUCATION	01-0000-0-XXXX-956-1110-1000-000-111			
0	ATHLETICS	01-0000-0-XXXX-956-1240-4200-000-111			
5,500	STAFF DEVELOPMENT	01-0000-0-XXXX-956-1695-1000-000-111			
4,000	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-956-0000-2420-000-111			
12,519	SCHOOL ADMINISTRATION	01-0000-0-XXXX-956-0000-2700-000-111			
0	PLANT OPERATIONS	01-0000-0-XXXX-956-0000-8200-000-111			
2,500	SCHOOL SAFETY	01-0000-0-XXXX-956-0000-8300-000-111			
7,852	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-956-XXXX-XXXX-000-111			
5,446	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-956-XXXX-XXXX-999-111			
\$90,533	2018-19 Allocation				
NOTE: X's use	d in 28-digit coding are place holders only. Please in	sert the proper Object Code in place of the XXXX.			



0.10%

0.13%

Creative Connections Arts Academy Charter K-12

ED DELGADO Principal

Projected 2018-2019 Enrollment: 685		* May v	vary due to actual placements
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	26.40	\$2,178,914	\$700,630
Principal	0.80	116,608	23,999
Vice Principal-Middle School	0.50	61,000	19,056
Counselor	0.40	38,634	10,291
Office Manager Elementary	1.00	50,272	21,257
Office Manager Middle School/Alternative	1.00	53,377	26,470
Administrative Clerk School Site	1.00	37,185	17,660
Administrative Clerk School Site Senior	1.00	47,150	24,759
Attendance Clerk	1.00	34,949	23,928
Head Custodian III	1.00	59,055	23,670
Head Custodian I	1.00	49,795	28,008
Custodian	2.00	75,163	35,857
Health Services Assistant	1.13	40,792	13,838
Library Media Technician Secondary	1.00	43,092	14,837
Library Media Technician Elementary	0.38	9,650	6,373
Paraeducator I	0.62	20,235	11,501
Campus Safety Specialist	0.88	25,662	7,130
Subtotal FTE/Salaries & Benefits	41.10		\$3,950,798
SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	0.21		\$5,446
Variable Salaries and Benefits			7,852
Materials/Supplies/Operations			77,235
Subtotal Site Base Allocation	0.21		\$90,533

TOTAL DISTRICT FUNDED BUDGET: 41.31 \$4,041,331 Special Education \$ 195,781 **74.53%** Title I \$ 97,019 Supplemental Concentration \$ 1,075,590 Other Locally Restricted \$ 6,930 Athletics \$ 5,610 ■ 1.79% [■] 3.61%

TOTAL CREATIVE CONNECTIONS BUDGET: \$5,422,261

19.84%

District Funded

\$

4,041,331

FOOTHILL HIGH SCHOOL CHART OF ACCOUNTS - Site Base Allocation



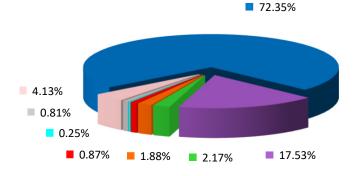
Frond	Project School	Cod Employ 101 102
<u>Fund</u> 01 -		<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111
\$122,622	GENERAL EDUCATION	01-0000-0-XXXX-910-1110-1000-000-111
0	RESERVE	01-0000-0-XXXX-910-1632-1000-000-111
3,000	AVID	01-0000-0-XXXX-910-1195-1000-000-111
4,000	ART	01-0000-0-XXXX-910-1230-1000-000-111
6,250	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
2,000	ENGLISH	01-0000-0-XXXX-910-1355-1000-000-111
1,500	ESL	01-0000-0-XXXX-910-1356-1000-000-111
1,250	FOREIGN LANGUAGE	01-0000-0-XXXX-910-1385-1000-000-111
0	HIGH RISK SPECIALIST	01-0000-0-XXXX-910-1420-1000-000-111
250	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
1,500	MUSIC	01-0000-0-XXXX-910-1520-1000-000-111
1,000	PHYSICAL EDUCATION	01-0000-0-XXXX-910-1550-1000-000-111
4,500	SCIENCE	01-0000-0-XXXX-910-1600-1000-000-111
2,000	SOCIAL SCIENCE	01-0000-0-XXXX-910-1650-1000-000-111
0	WOODSHOP	01-0000-0-XXXX-910-1900-1000-000-111
0	TESTING	01-0000-0-XXXX-910-0000-3160-000-111
3,375	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-910-0000-2420-000-111
14,500	PARENT PARTICIPATION	01-0000-0-XXXX-910-0000-2495-000-111
40,354	SCHOOL ADMINISTRATION	01-0000-0-XXXX-910-0000-2700-000-111
1,500	COUNSELING	01-0000-0-XXXX-910-0000-3110-000-111
0	CAREER GUIDANCE	01-0000-0-XXXX-910-9126-3110-000-111
600	HEALTH SERVICES	01-0000-0-XXXX-910-0000-3140-000-111
4,300	PLANT OPERATIONS	01-0000-0-XXXX-910-0000-8200-000-111
12,625	TEXTBOOK RECOVERY	01-0000-0-XXXX-910-1755-1000-000-111
	VARIABLE SALARY	
30,348	(CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-910-XXXX-XXXX-000-111
	POSITION CONTROL	
7,680	SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-910-XXXX-XXXX-999-111
\$267,154	2018-19 Allocation	
NOTE: X's used in	n 28-digit coding should be replaced with the appro	opriate Object, Goal or Function code.



Foothill High School

HEATHER KING Principal

Projected 2018-2019 Enrollment: 1,184	* May vary due to actual placements		
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	42.60	\$3,346,932	\$1,001,362
Principal	1.00	141,259	35,621
Vice Principal	2.00	206,252	55,187
Activity Director	1.00	85,261	16,702
Counselor	3.40	279,555	87,082
Office Manager Comprehensive High School	1.00	51,305	21,541
Attendance Clerk	1.00	45,227	24,230
Administrative Clerk School Senior	2.00	72,944	42,447
Registration & Student Data Specialist	1.00	37,769	17,821
Campus Safety Specialist	2.52	94,194	44,611
Health Services Assistant	1.00	32,124	11,823
Library Materials Technician	0.50	20,652	5,753
Head Custodian III	1.00	60,461	24,057
Custodian	3.50	139,256	58,151
Subtotal FTE/Salaries & Benefits	63.52		\$6,059,578
SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	0.10		\$7,680
Variable Salaries and Benefits			30,348
Materials/Supplies/Operations			229,126
Subtotal Site Base Allocation	0.10		\$267,154
TOTAL DISTRICT FUNDED BUDGET:	63.62		\$6,326,732



Special Education	\$ 1,533,175
Title I	\$ 189,457
Supplemental Concentration	\$ 164,777
EL Programs	\$ 76,223
Other Locally Restricted	\$ 22,000
Athletics	\$ 70,610
CTE Programs	\$ 361,419
District Funded	\$ 6,326,732

TOTAL FOOTHILL HIGH SCHOOL BUDGET: \$8,744,393

GRANT HIGH SCHOOL CHART OF ACCOUNTS - Site Base Allocation



Fund	Projec Resource Year		School Location	Goal	Function	1.01	102
<u>1 unu</u> 01 -	0000 - 0 -	XXXX -	<u>920</u> -	XXXX	- XXXX	<u>L01</u> - XXX	- 111
\$168,113	GENERAL E	DUCATION		01-00	00-0-XXXX	-920-1110-	1000-000-111
2,525	AVID			01-00	00-0-XXXX	-920-1195-	1000-000-111
1,000	ARTS			01-00	00-0-XXXX	-920-1230-	1000-000-111
71,000	ATHLETICS			01-00	00-0-XXXX	-920-1240-	4200-000-111
0	ATHLETIC S	AFTEY		01-00	00-0-XXXX	-920-1243-	4200-000-111
0	BUSINESS			01-00	00-0-XXXX	-920-1260-	1000-000-111
0	CSR			01-00	00-0-XXXX	-920-1275-	1000-000-111
0	COMPUTER	SCIENCE		01-00	00-0-XXXX	-920-1298-	1000-000-111
0	CRAFTS			01-00	00-0-XXXX	-920-1313-	1000-000-111
5,000	DRAMA			01-00	00-0-XXXX	-920-1335-	1000-000-111
1,000	ENGLISH			01-00	00-0-XXXX	-920-1355-	1000-000-111
0	ESL			01-00	00-0-XXXX	-920-1356-	1000-000-111
0	FOREIGN LA	NGUAGE		01-00	00-0-XXXX	-920-1385-	1000-000-111
0	FORENSICS			01-00	00-0-XXXX	-920-1387-	1000-000-111
0	HIGH RISK			01-00	00-0-XXXX	-920-1420-	1000-000-111
0	JOURNALISI	M		01-00	00-0-XXXX	-920-1435-	1000-000-111
0	JROTC			01-00	00-0-XXXX	-920-1438-	1000-000-111
0	LIFE SKILLS			01-00	00-0-XXXX	-920-1494-	1000-000-111
500	MATHEMAT	ICS		01-00	00-0-XXXX	-920-1500-	1000-000-111
5,000	MUSIC			01-00	00-0-XXXX	-920-1520-	1000-000-111
0	PHYSICAL E	DUCATION		01-00	00-0-XXXX	-920-1550-	1000-000-111
19,000	SCIENCE			01-00	00-0-XXXX	-920-1600-	1000-000-111
500	SOCIAL SCI	ENCE		01-00	00-0-XXXX	-920-1650-	1000-000-111
3,000	CTE			01-00	00-0-XXXX	-920-3800-	1000-000-111
7,867	TESTING			01-00	00-0-XXXX	-920-XXX	X-3160-000-111
5,493	INSTRUC. M	EDIA-LIBRA	ARY	01-00	00-0-XXXX	-920-0000-	2420-000-111
1,500	PARENT PAI		N				2495-000-111
23,228	SCHOOL AD						2700-000-111
2,350	COUNSELIN		1011				3110-000-111
2,350	COUNSELIN CAREER GU						3110-000-111
1,450	HEALTH SEI						3140-000-111
3,200	PLANT OPE						8200-000-111
3,200 0	TEXTBOOK						1000-000-111
0	VARIABLE S			01-00	00-0-AAAA	720-1755-	1000-000-111
33,708	(CERTIFICATED &			01-00	00-0-XXXX	-920-XXX	X-XXXX-000-11
	POSITION CO	ONTROL					
	SALARY (CER						
79,174	CLASSIFIED)			01-00	00-0-XXXX	-920-XXX	X-XXXX-999-11
434,808	2018-19 All	opation					

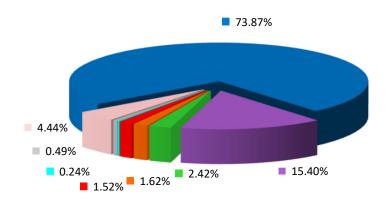
NOTE: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Grant High School

DARRIS HINSON Principal

Projected 2018-2019 Enrollment: 1,927	* May vary due to actual placements		
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS
Classroom Teacher	73.20	\$5,671,461	\$1,696,961
Principal	1.00	145,759	42,744
Vice Principal	3.00	384,720	95,584
Activity Director	1.00	86,761	38,166
Counselor	5.60	492,675	165,264
Office Manager Comprehensive High School	1.00	57,073	23,126
Attendance Clerk	1.00	44,199	19,588
Campus Safety Specialist	3.50	113,273	60,414
Registration & Student Data Specialist	1.00	41,642	19,521
Accounting Specialist-Student Accounts	1.00	48,927	20,887
Administrative Clerk School Senior	3.00	128,110	58,167
School Administrative Specialist	1.00	44,909	19,783
Library Materials Technician	1.00	42,336	19,076
Health Services Assistant	1.30	47,972	21,058
Custodian	5.25	195,149	89,872
Head Custodian III	2.00	119,713	62,154
Subtotal FTE/Salaries & Benefits	104.85		\$10,117,04
SITE BASE ALLOCATION	FTE		ALLOCATIO
Staff and Benefits in Position Control	1.00		\$79,17
Variable Salaries and Benefits			33,70
Materials/Supplies/Operations			321,92
Subtotal Site Base Allocation	1.00		\$434,80
TOTAL DISTRICT FUNDED BUDGET:	105.85		\$10,551,849



Special Education	\$ 2,199,938
Title I	\$ 344,978
Supplemental Concentration	\$ 231,148
EL Programs	\$ 217,632
Other Locally Restricted	\$ 34,200
Athletics	\$ 70,610
CTE Programs	\$ 633,536
District Funded	\$ 10,551,849

TOTAL GRANT HIGH SCHOOL BUDGET: \$14,283,891

HIGHLANDS HIGH SCHOOL CHART OF ACCOUNTS - Site Base Allocation



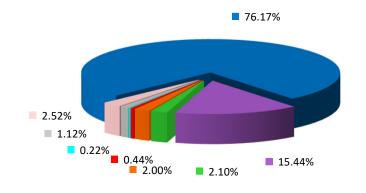
<u>Fund</u> 01 -	Project School <u>Resource Year Object Location</u> 0000 - 0 - XXXX - 930 -	<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111
\$31,800	GENERAL EDUCATION	01-0000-0-XXXX-930-1110-1000-000-111
0	FINE ARTS	01-0000-0-XXXX-930-1230-1000-000-111
0	ATHLETICS	01-0000-0-XXXX-930-1240-4200-000-111
0	ENGLISH	01-0000-0-XXXX-930-1355-1000-000-111
0	FOREIGN LANGUAGE	01-0000-0-XXXX-930-1385-1000-000-111
0	JROTC	01-0000-0-XXXX-930-1438-1000-000-111
0	MATHEMATICS	01-0000-0-XXXX-930-1500-1000-000-111
0	MUSIC	01-0000-0-XXXX-930-1520-1000-000-111
0	PHYSICAL EDUCATION	01-0000-0-XXXX-930-1550-1000-000-111
0	SCIENCE	01-0000-0-XXXX-930-1600-1000-000-111
0	SOCIAL SCIENCE	01-0000-0-XXXX-930-1650-1000-000-111
0	WOODSHOP	01-0000-0-XXXX-930-1900-1000-000-111
0	TESTING MONIES COLLECTED FROM STUDENTS-SAT-PSAT-ACT-ETC.	01-0000-0-XXXX-930-1750-3160-000-111
2,163	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-930-0000-2420-000-111
33,115	SCHOOL ADMINISTRATION	01-0000-0-XXXX-930-0000-2700-000-111
0	COUNSELING	01-0000-0-XXXX-930-0000-3110-000-111
0	CAREER GUIDANCE	01-0000-0-XXXX-930-9126-3110-000-111
0	HEALTH SERVICES	01-0000-0-XXXX-930-0000-3140-000-111
0	TESTING	01-0000-0-XXXX-930-0000-3160-000-111
20,000	PLANT OPERATIONS	01-0000-0-XXXX-930-0000-8200-000-111
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-930-1755-1000-000-111
11,504	VARIABLE SALARY (CERTIFICATED & CLASSIFIED) POSITION CONTROL	01-0000-0-XXXX-930-XXXX-XXXX-000-111
72,634	SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-930-XXXX-XXXX-999-111
\$171,216	2018-19 Allocation	



Highlands High School

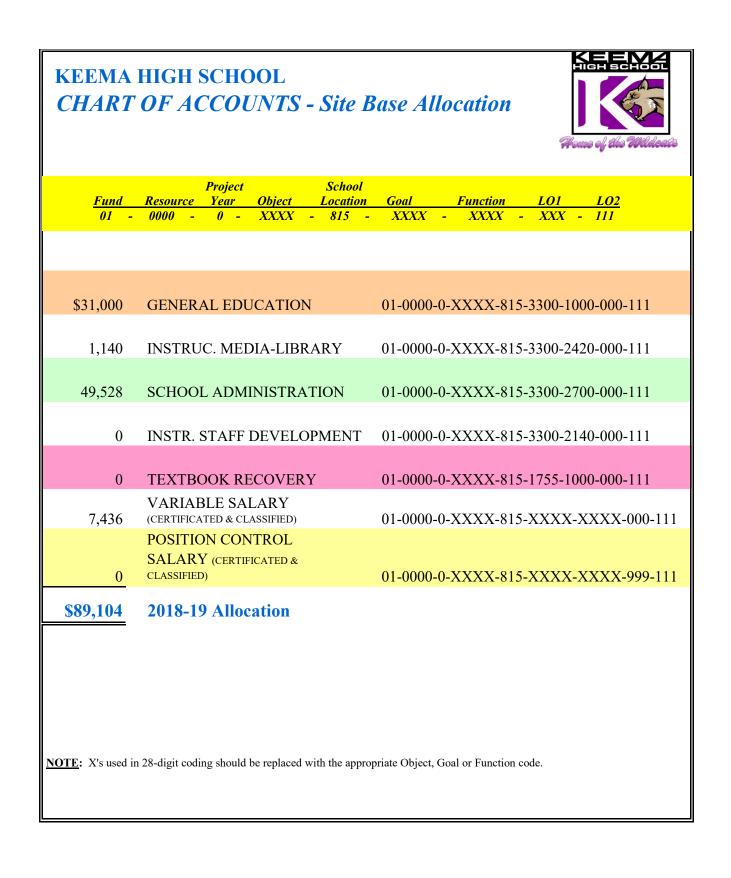


Projected 2018-2019 Enrollment: 759	* May vary due to actual placements		
DISTRICT FUNDED STAFF	FTE	SALARIES *	
Classroom Teacher	29.00	\$2,437,067	\$721,222
Principal	0.80	115,407	33,961
Vice Principal	1.70	210,811	61,083
Activity Director	1.00	92,834	39,241
Counselor	2.20	176,397	49,860
Office Manager Comprehensive High School	1.00	47,207	27,296
Attendance Clerk	1.00	46,255	20,153
Academic Intervention Specialist Senior	0.75	41,243	20,185
Campus Safety Specialist	1.75	61,766	18,853
Registration & Student Data Specialist	1.00	39,649	18,338
Library Materials Technician	0.50	18,104	6,059
Health Services Assistant	1.00	39,681	25,228
Custodian	3.00	122,662	62,915
Head Custodian III	1.00	60,461	24,057
Subtotal FTE/Salaries & Benefits	45.70		\$4,637,996
SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	0.50		\$72,634
Variable Salaries and Benefits			11,504
Materials/Supplies/Operations			87,078
Subtotal Site Base Allocation	0.50		\$171,216
TOTAL DISTRICT FUNDED BUDGET:	46.20		\$4,809,212



Special Education	\$ 974,637
Title I	\$ 132,412
Supplemental Concentration	\$ 126,401
EL Programs	\$ 27,774
Other Locally Restricted	\$ 13,700
Athletics	\$ 70,610
CTE Programs	\$ 159,422
District Funded	\$ 4,809,212

TOTAL HIGHLANDS HIGH SCHOOL BUDGET: \$6,314,168





Projected 2018-2019 Enrollment: 400	* May vary due to actual placements		
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	22.90	\$1,946,750	\$528,409
Principal	1.00	121,824	35,555
Counselor	2.20	214,195	52,789
Office Manager Middle School/Alternative	1.00	52,106	21,761
Registration & Student Data Specialist	1.00	46,865	24,680
Attendance Clerk	1.00	36,716	13,085
Library Materials Techinician	1.00	45,824	26,916
Custodian	0.75	25,459	12,578
Subtotal FTE/Salaries & Benefits	30.85		\$3,205,513
SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			7,436
Materials/Supplies/Operations			81,668
Subtotal Site Base Allocation			\$89,104
ADDITIONAL FUNDING	FTE		ALLOCATION
Additional Funding for Keema Supplemental			\$25,000
Subtotal Site Supplemental			\$25,000

ROBERT POPE Principal

TOTAL DISTRICT FUNDED BUDGET:	30.85		\$3,319,617
■ 96.55%	Title I	\$	65,582
	Supplemental Concen	tration \$	45,817
	Cther Locally Restricte	ed \$	7,150
■ 0.21% ■ 1.33% ■ 1.91%	District Funded	\$	3,319,617

TOTAL KEEMA HIGH SCHOOL BUDGET: \$3,438,166

	MILES P. RICHMOND CHART OF ACCOUNTS - Site Base Allocation				
<u>Fund</u> 01	ProjectSchoolResourceYearObjectLocationGoalFunctionLO1LO2-0000-0-XXXX-XXXX-XXXX-111				
\$4,724	GENERAL EDUCATION 01-0000-0-XXXX-821-5xxx-1110-000-111				
174	INSTRUC. MEDIA-LIBRARY 01-0000-0-XXXX-821-5001-2420-000-111				
7,800	SCHOOL ADMINISTRATION 01-0000-0-XXXX-821-5001-2700-000-111				
0	PLANT OPERATIONS 01-0000-0-XXXX-821-0000-8200-000-111				
1,075	VARIABLE SALARY (CERTIFICATED & CLASSIFIED) 01-0000-0-XXXX-821-XXXX-000-111				
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED) 01-0000-0-XXXX-821-XXXX-999-111				
\$13,773	2018-19 Allocation				
NOTE: X's use	d in 28-digit coding are place holders only. Please insert the proper Object Code in place of the XXXX.				



Miles P. Richmond

ED DELGADO Principal

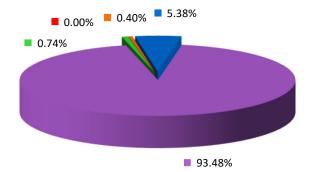
Projected 2018-2019 Enrollment: 61 * May vary due to actua		actual placements	
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Principal	0.20	\$29,152	\$7,301
Custodian	0.50	22,015	9,771
See Special Education Staffing Page	0.00	0	0
Subtotal FTE/Salaries & Benefits	0.70		\$68,238
SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			1,075
Materials/Supplies/Operations			12,698

Materials/Supplies/Operations		12,698
Subtotal Site Base Allocation	0.00	\$13,773

TOTAL DISTRICT FUNDED BUDGET:

0.70

\$82,011



Special Education	\$ 1,425,444
Title I	\$ 11,243
Supplemental Concentration	\$ 6,137
EL Programs	\$ 0
District Funded	\$ 82,011

TOTAL MILES P. RICHMOND BUDGET: \$1,524,835

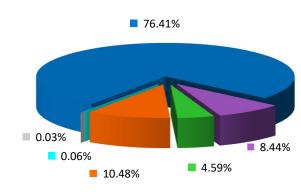
	C CAREER & TECHNOLO T OF ACCOUNTS - Site B	
<u>Fund</u> 01 ·	Project School <u>Resource Year Object Location</u> 0000 - 0 - XXXX - 935 -	<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111
\$18,109	CONTINUATION HIGH SCHOOL	01-0000-0-XXXX-935-3200-1000-000-111
408	LIBRARY	01-0000-0-XXXX-935-3200-2420-000-111
9,000	SCHOOL ADMINISTRATION	01-0000-0-XXXX-935-3200-2700-000-111
0	COUNSELING/CAREER	01-0000-0-XXXX-935-3200-3110-000-111
0	PLANT OPERATIONS	01-0000-0-XXXX-935-3200-8200-000-111
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-935-1755-1000-000-111
4,779	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
\$32,296	2018-19 Allocation	
NOTE: X's used	l in 28-digit coding should be replaced with the appro	priate Object, Goal or Function code.



Pacific Career and Technology High School

DARRYL HAWTHRONE Principal

Projected 2018-2019 Enrollment: 143	* May vary due to actual placements			
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS	
Classroom Teacher	9.00	\$711,032	\$221,837	
Principal	0.20	28,852	8,490	
Vice Principal	0.80	102,272	26,403	
Library Materials Technician	0.25	8,211	4,295	
Health Services Assistant	0.25	6,942	3,947	
Office Manager Middle School/Alternative	1.00	52,106	26,121	
Attendance Clerk	1.00	39,311	12,080	
Campus Safety Specialist	0.88	32,482	20,728	
Head Custodian III	1.00	53,810	22,229	
Custodian	0.50	17,826	8,619	
Subtotal FTE/Salaries & Benefits	14.88		\$1,407,593	
SITE BASE ALLOCATION	FTE		ALLOCATION	
Staff and Benefits in Position Control			\$0	
Variable Salaries and Benefits			4,779	
Materials/Supplies/Operations			27,517	
Subtotal Site Base Allocation			\$32,296	
TOTAL DISTRICT FUNDED BUDGET:	14.88		\$1,439,889	



Special Education	\$ 159,129
Title I	\$ 86,441
Supplemental Concentration	\$ 197,425
Other Locally Restricted	\$ 1,100
Athletics	\$ 562
District Funded	\$ 1,439,889

TOTAL PACIFIC CAREER AND TECHNOLOGY BUDGET: \$1,884,546

RIO LINDA HIGH SCHOOL CHART OF ACCOUNTS - Site Base Allocation



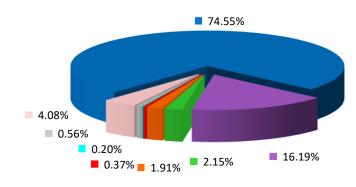
Fund	Project School Resource Year Object Location	Goal Function LO1 LO2
01 -	0000 - 0 - XXXX - 940 -	<u>Goal Function LO1 LO2</u> XXXX - XXXX - XXX - 111
#10.254		
\$18,354	GENERAL EDUCATION	01-0000-0-XXXX-940-1110-1000-000-111
0	RESERVE	01-0000-0-XXXX-940-1632-1000-000-111
11,163	AVID	01-0000-0-XXXX-940-1195-1000-000-111
3,000	AGRICULTURE	01-0000-0-XXXX-940-1215-1000-000-111
2,000	ARTS	01-0000-0-XXXX-940-1230-1000-000-111
19,000	ATHLETICS	01-0000-0-XXXX-940-1240-4200-000-111
11,000	ATHLETIC SAFTEY	01-0000-0-XXXX-940-1243-4200-000-111
5,000	BUSINESS	01-0000-0-XXXX-940-1260-1000-000-111
0	CSR	01-0000-0-XXXX-940-1275-1000-000-111
0	COMPUTER SCIENCE	01-0000-0-XXXX-940-1298-1000-000-111
4,600	CONSUMER EDUCATION	01-0000-0-XXXX-940-1300-1000-000-111
2,000	MECHANICAL DRAWING	01-0000-0-XXXX-940-1330-1000-000-111
2,000	DRAMA	01-0000-0-XXXX-940-1335-1000-000-111
10,300	ENGLISH	01-0000-0-XXXX-940-1355-1000-000-111
2,000	ESL	01-0000-0-XXXX-940-1356-1000-000-111
3,000	FOREIGN LANGUAGE	01-0000-0-XXXX-940-1385-1000-000-111
0	HIGH RISK SPECIALIST	01-0000-0-XXXX-940-1420-1000-000-111
2,000	INDUSTRIAL ARTS	01-0000-0-XXXX-940-1432-1000-000-111
5,900	JOURNALISM	01-0000-0-XXXX-940-1435-1000-000-111
2,500	JROTC	01-0000-0-XXXX-940-1438-1000-000-111
3,000	MATHEMATICS	01-0000-0-XXXX-940-1500-1000-000-111
2,500	METAL SHOP	01-0000-0-XXXX-940-1510-1000-000-111
4,500	MUSIC	01-0000-0-XXXX-940-1520-1000-000-111
3,800	PHYSICAL EDUCATION	01-0000-0-XXXX-940-1550-1000-000-111
8,000	SCIENCE	01-0000-0-XXXX-940-1600-1000-000-111
3,500	SOCIAL SCIENCE	01-0000-0-XXXX-940-1650-1000-000-111
24,410	TESTING	01-0000-0-XXXX-940-XXXX-3160-000-111
7,500	SPECIAL EDUCATION	01-0000-0-XXXX-940-57XX-1110-000-111
7,548	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-940-0000-2420-000-111
64,982	SCHOOL ADMINISTRATION	01-0000-0-XXXX-940-0000-2700-000-111
9,000	COUNSELING	01-0000-0-XXXX-940-0000-3110-000-111
2,000	CAREER GUIDANCE	01-0000-0-XXXX-940-9126-3110-000-111
3,500	HEALTH SERVICES	01-0000-0-XXXX-940-0000-3140-000-111
3,981	PLANT OPERATIONS	01-0000-0-XXXX-940-0000-8200-000-111
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-940-1755-1000-000-111
44,332	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-940-XXXX-XXXX-000-111
	POSITION CONTROL	
	SALARY (CERTIFICATED &	
76,695	CLASSIFIED)	01-0000-0-XXXX-940-XXXX-XXXX-999-111
\$373,065	2018-19 Allocation	
NOTE: X's used in	a 28-digit coding should be replaced with the approp	oriate Object, Goal or Function.



Rio Linda High School

PAUL ORLANDO Principal

Projected 2018-2019 Enrollment: 1,654 * May vary due to actual place			o actual placements		
DISTRICT FUNDED STAFF	FTE	TE SALARIES * BENEFIT			
Classroom Teacher	61.40	\$5,069,868	\$1,505,468		
Principal	1.00	144,259	42,452		
Vice Principal	3.00	367,486	99,764		
Activity Director	1.00	95,958	30,512		
Counselor	4.80	479,423	130,101		
Office Manager Comprehensive High School	1.00	55,746	34,485		
Attendance Clerk	1.00	31,697	8,788		
Campus Safety Specialist	3.50	113,380	72,167		
Registration & Student Data Specialist	1.00	50,294	21,263		
Administrative Clerk School Senior	2.00	92,158	34,643		
School Administrative Specialist	1.00	44,918	12,422		
Accounting Specialist-Student Accounts	1.00	47,732	20,559		
Library Materials Technician	1.00	34,479	16,917		
Health Services Assistant	1.38	49,206	21,959		
Head Custodian III	1.00	59,276	38,218		
Custodian	4.50	173,888	76,868		
Subtotal FTE/Salaries & Benefits	89.58		\$9,076,351		
SITE BASE ALLOCATION	FTE		ALLOCATION		
Staff and Benefits in Position Control	1.00		\$76,695		
Variable Salaries and Benefits			44,332		
Materials/Supplies/Operations			252,038		
Subtotal Site Base Allocation	1.00		\$373,065		
TOTAL DISTRICT FUNDED BUDGET:	90.58		\$9,449,416		



Special Education	\$ 2,052,299
Title I	\$ 272,318
Supplemental Concentration	\$ 241,516
EL Programs	\$ 47,040
Other Locally Restricted	\$ 25,000
Athletics	\$ 70,610
CTE Programs	\$ 516,522
District Funded	\$ 9,449,416

TOTAL RIO LINDA HIGH SCHOOL BUDGET: \$12,674,721

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



<u>Fund</u>	Project School Resource Year Object Location	Goal Function LO1 LO2
01	- 0000 - 0 - XXXX - 945 -	- XXXX - XXXX - XXX - 111
\$17,400	CONTINUATION HIGH SCHOOL	01-0000-0-XXXX-945-3200-1000-000-111
1.60		
462	LIBRARY	01-0000-0-XXXX-945-3200-2420-000-111
500	PARENT PARTICIPATION	01-0000-0-XXXX-945-3200-2495-000-111
300	PARENT PARTICIPATION	01-0000-0-2222-945-5200-2495-000-111
15,102	SCHOOL ADMINISTRATION	01-0000-0-XXXX-945-3200-2700-000-111
10,102		
0	COUNSELING/CAREER	01-0000-0-XXXX-945-3200-3110-000-111
0	PLANT OPERATIONS	01-0000-0-XXXX-945-3200-8200-000-111
0	TEXTBOOK RECOVERY	01-0000-0-XXXX-945-1755-1000-000-111
• • • • •	VARIABLE SALARY	
3,106	(CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-945-3200-XXXX-000-111
	POSITION CONTROL SALARY (certificated &	
0	CLASSIFIED)	01-0000-0-XXXX-945-3200-XXXX-999-111

\$36,570 2018-19 Allocation

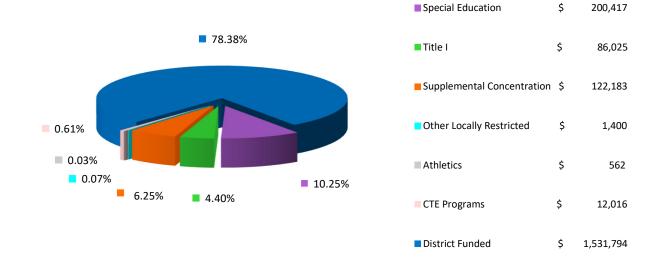
<u>NOTE</u>: X's used in 28-digit coding should be replaced with the appropriate Object, Goal or Function code.



Vista Nueva Career & Technology High School

BOB WILKERSON Principal

Projected 2018-2019 Enrollment: 162	t: 162 * May vary due to actual placements		
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS
Classroom Teacher	9.60	\$760,032	\$247,716
Principal	0.50	63,920	18,364
Counselor	0.66	66,434	17,550
Office Manager Middle School/Alternative	1.00	39,217	18,855
Attendance Clerk	1.00	36,716	18,168
Campus Safety Specialist	0.88	32,482	9,004
Library Materials Technician	0.25	8,211	4,295
Health Services Assistant	0.25	6,942	3,947
Registration & Student Data Specialist	0.50	23,432	6,478
Head Custodian III	1.00	63,274	24,830
Custodian	0.50	16,973	8,385
Subtotal FTE/Salaries & Benefits	16.14		\$1,495,224
SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			3,106
Materials/Supplies/Operations			33,464
Subtotal Site Base Allocation			\$36,570
TOTAL DISTRICT FUNDED BUDGET:	16.14		\$1,531,794



TOTAL VISTA NUEVA HIGH SCHOOL BUDGET: \$1,954,397

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, almost 60% of our expenditures (\$190,746,916 out of \$328,074,189) are recorded at the site level, leaving just under half 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	2018-2019 Expenditures	
School Programs		
Elementary	\$	103,476,434
Middle		31,029,104
High School		56,241,378
Total, School Programs	\$	190,746,916
District Programs/Departments	\$	137,327,273
Grand Total	\$	328,074,189





ADMINISTRATIVE SERVICES

BILL MCGUIRE Deputy Superintendent

Administrative Services is responsible for all the non-educational 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 Business Services, Fiscal Services, General Services, Facilities, Human Resources, Information and Education Technology, Maintenance and Operations, Nutritional Services, Police Services, Purchasing Services and Transportation.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Deputy Superintendent	1.00	\$264,240	\$87,429
Executive Assistant II	1.00	88,764	36,194
Subtotal FTE, Salaries & Benefits	2.00		\$476,627

Category	Budget Code	2018-2019 Budget
Materials & Supplies	01-0000-0-4300-002-0000-7200-000-600	\$5,000
Materials & Supplies - Meetings	01-0000-0-4325-002-0000-7200-000-600	1,000
Travel & Conference	01-0000-0-5200-002-0000-7200-000-600	5,000
Mileage	01-0000-0-5230-002-0000-7200-000-600	200
Dues & Memberships	01-0000-0-5300-002-0000-7200-000-600	8,000
Rentals/Leases/Repairs	01-0000-0-5600-002-0000-7200-000-600	1,000
Other Services	01-0000-0-5800-002-0000-7200-000-600	2,715
Catering	01-0000-0-5825-002-0000-7200-000-600	1,500
Communications	01-0000-0-5920-002-0000-7200-000-600	2,000
Wireless Services	01-0000-0-5935-002-0000-7200-000-600	600
Equipment	01-0000-0-6400-002-0000-7200-000-600	5,000
		\$32.015
TOTAL		\$32,015

Total Budget: \$508,642

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM

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 facilities, unrestricted general fund dollars and supper program from

ANDREW WITHERS

Director

Nutritional Services.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	1.00	\$73,632	\$27,217
After School Program Team Leader	1.00	28,152	15,178
Paraeducator I	1.43	38,322	16,598
Subtotal FTE, Salaries & Benefits	3.43		\$199,100

Category	Budget Code	2018-2019 Budget
Other Certificated Salaries - Extra Duty*	01-0601-0-1903-090-1237-2140-000-525	\$838
Variable Benefits*	01-0601-0-3xx1-090-1237-2140-000-525	162
Materials & Supplies*	01-0601-0-43xx-090-1237-1000-000-525	32,000
Travel & Conference*	01-0601-0-5200-090-1237-2100-000-525	4,000
Mileage*	01-0601-0-5230-090-1237-2100-000-525	1,500
Interprogram Charges/Printing*	01-0601-0-5725-090-1237-2100-000-525	150
Other Services*	01-0601-0-5800-xxx-1237-1000-000-525	19,676
Cellular Services*	01-0601-0-5930-090-1237-2100-000-525	15,000
Materials & Supplies	01-6010-0-43xx-xxx-1xxx-1000-000-448	124,343
Subagreements for Services	01-6010-0-5100-xxx-1110-1000-000-448	2,902,280
Other Services	01-6010-0-5800-xxx-1xxx-1000-x0x-448	915,812
Catering	01-6010-0-5825-xxx-1695-1000-000-448	8,517
Field Trips	01-6010-0-5865-xxx-1110-1000-000-448	68,901
Licensing Software	01-6010-0-5882-xxx-1110-1000-000-448	14,204
Direct Support/Indirect Cost @ 5%	01-6010-0-7310-090-0000-7210-000-448	61,502
TOTAL		\$4,168,885
Allocated Revenue: \$4,193,811	Total Budget:	\$4,367,985
Contribution: \$ 174,174		(Restricted)

Total Revenue: \$4,367,985

* includes part of the matching/in-kind cost

\$ 4,146,985 of the above budget is also reflected in the school site budgets.

JACQUELINE WHITE Director

ARTS & CAREER EDUCATION

The Arts and Career Education department serves students Pre K-Adult before, during and after school in the support, development and expansion of sequential articulated programs impacting students' goals of being college and career ready. Arts and Career Education encompasses Adult Education, Career and Technical Education and the Visual and Performing Arts.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, Arts & Career Education	0.33	\$34,108	\$11,377
Administrative Secretary Senior	0.40	22,481	11,907
Administrative Clerk Senior	0.40	18,651	10,855
Subtotal FTE, Salaries & Benefits	1.13		\$109,379

Category	Budget Code	2018-2019 Budget
Materials & Supplies Travel & Conference	01-0000-0-4300-135-0000-2100-000-615 01-0000-0-5200-135-0000-2100-000-615	\$1,000 1.000
Mileage	01-0000-0-5230-135-0000-2100-000-615	1,720
Grant High School Organ Repair Catering	01-0000-0-5600-135-0000-2495-630-615 01-0000-0-5825-135-0000-2100-000-615	2,455 280
TOTAL		\$6,455

Total Budget:\$115,834

ARTS AND MUSIC

JACQUELINE WHITE Director

The Arts and Music Budget- VAPA supports the implementation of Pre K-Adult culturally responsive, sequential standards-based instruction in all areas of the Visual and Performing Arts. As part of a high-quality, in depth comprehensive education for students, Arts and Arts Integration provide an integral part of the critical pedagogy as students actively construct knowledge. Information disseminated from two Federal grants (S.M.A.R.T. and DRIVE 4ARTS) have provided a foundation for sustainable models of Arts Integration professional development (PD) as a model of CCSS implementation and pedagogy to engage students as critical thinkers and learners that will impact the global work force with creativity, imagination, and innovation. Included in the VAPA strategic arts plan are instructional programs delivered via integration and subject specific models before, during, and after school, district wide. Funds support professional development to train teachers and leaders in the VAPA standards at district sites 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 to used to continue and advance partnerships including the Kennedy Center's *Any Given Child Program*, *Partners In Education* and *Artist-in-Residen*t development and residencies, Carnegie Hall *Link-UP* program

STAFF	FTE	SALARIES	BENEFITS
Director, Arts & Career	0.35	\$49,198	\$14,606
TOSA Arts Integration	2.00	165,856	46,128
Program Development Specialist-VAPA	1.00	72,190	22,833
Administrative Secretary Senior	0.30	16,860	8,930
Subtotal FTE, Salaries & Benefits	3.65		\$396,602

Category	Budget Code	2018-2019 Budget
Certificated Salaries	01-0032-0-1x0x-135-xxxx-xx00-000-476	\$22,678
Classified - Extra Duty	01-0032-0-2203-135-1520-2420-000-476	4,497
Contracted Services	01-0032-0-2703-135-1695-2140-000-476	2,907
Variable Benefits	01-0032-0-3xxx-135-1xxx-xxx0-000-476	4,399
Materials & Supplies	01-0032-0-43xx-135-xxxx-xx00-000-476	26,000
Mileage	01-0032-0-5230-135-0000-2100-000-476	500
Rents/Leases/Repairs	01-0032-0-5600-135-1370-1000-394-476	5,381
Professional/Consulting Services	01-0032-0-5800-135-1695-2140-000-476	3,000
Catering	01-0032-0-5825-135-1695-1000-000-476	4,000
Field Trips	01-0032-0-5865-135-1795-1000-000-476	6,000
Wireless Services	01-0032-0-5935-135-0000-2100-000-476	101
TOTAL		\$79,463

Contribution Revenue: \$476,065

Total Budget: \$476,065 (Locally Restricted)

RUSS SELKEN Executive Director

CHRIS ARNOLD Manager

ASSESSMENT & ACCOUNTABILITY

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 student achievement software system; creating reports and statistical analysis, etc.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Assessment & Accountability	1.00	\$115,973	\$39,947
Coordinator, Assessment Services	1.00	110,877	44,793
Data Management Analyst	1.00	71,079	26,975
Research Associate	1.00	64,494	25,165
Administrative Secretary	1.00	59,259	28,086
Subtotal FTE, Salaries & Benefits	5.00		\$586,648

		2018-2019
Category	Budget Code	Budget
Operating Budget		
Certificated Variables Salaries	01-0000-0-1xxx-210-xxxx-xxxx-000-621	\$5,585
Classified - Overtime	01-0000-0-2401-210-0000-3160-000-621	500
Variable Benefits	01-0000-0-3xxx-210-xxxx-xxxx-000-621	884
Books Other Than Textbooks	01-0000-0-4200-210-0000-3160-000-621	300
Materials & Supplies	01-0000-0-43xx-210-xxxx-xxxx-000-621	13,631
Materials & Supplies - Meetings	01-0000-0-4325-210-0000-3160-000-621	500
Supplies \$500-\$4,999	01-0000-0-44xx-210-0000-3160-000-621	2,400
Travel & Conference	01-0000-0-52xx-210-xxxx-xxxx-000-621	6,753
Mileage	01-0000-0-5230-210-0000-3160-000-621	200
Rentals/Leases/Repairs	01-0000-0-5600-210-0000-3160-000-621	300
Interprogram Charges/Postage	01-0000-0-5715-210-0000-3160-000-621	1,000
Other Services	01-0000-0-58xx-210-xxxx-3160-000-621	15,500
Catering	01-0000-0-5825-210-0000-3160-000-621	4,400
Licensing Software	01-0000-0-5882-210-0000-3160-000-621	500
School Accountability Report Card		
Classified - Extra Duty	01-0000-0-2403-210-9601-7180-000-621	500
Classified Variable Benefits	01-0000-0-3xxx-210-9601-7180-000-621	90
Interprogram Charges/Postage	01-0000-0-5715-210-9601-7180-000-621	6,500
Other Services	01-0000-0-5800-210-9601-7180-000-621	13,641
TOTAL		\$73,184

Total Budget: \$6

\$659,832

ATHLETIC TRANSPORTATION **AND SAFETY**

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

		2018-2019
Category	Budget Code	Budget
Athletic Transp. / Interprogram Charges		
Auneue Transp. / Interprogram Charges		
Joyce 7-8	01-0000-0-5xxx-637-1240-4200-000-071	\$2,805
Kohler 7-8	01-0000-0-5xxx-640-1240-4200-000-071	2,805
Oakdale 7-8	01-0000-0-5xxx-657-1240-4200-000-071	2,805
Orchard 7-8	01-0000-0-5xxx-660-1240-4200-000-071	2,805
Pioneer 7-8	01-0000-0-5xxx-662-1240-4200-000-071	2,805
Ridgepoint 7-8	01-0000-0-5xxx-669-1240-4200-000-071	2,805
Village 7-8	01-0000-0-5xxx-689-1240-4200-000-071	2,805
Foothill Ranch MS	01-0000-0-5xxx-710-1240-4200-000-071	2,805
Martin Luther King JHS	01-0000-0-5xxx-730-1240-4200-000-071	2,805
Norwood JHS	01-0000-0-5xxx-780-1240-4200-000-071	2,805
Rio Linda Prep Academy	01-0000-0-5xxx-714-1240-4200-000-071	2,805
Rio Tierra JHS	01-0000-0-5xxx-750-1240-4200-000-071	2,805
Pacific HS	01-0000-0-5xxx-935-1240-4200-000-071	562
Vista Nueva Careers & Tech. HS	01-0000-0-5xxx-945-1240-4200-000-071	562
Creative Connection 7-12	01-0000-0-5xxx-955-1240-4200-000-071	5,610
Eastside Charter	01-0000-0-5xxx-958-1240-4200-000-071	2,805
Frontier Charter	01-0000-0-5xxx-960-1240-4200-000-071	2,805
Smythe Charter 7-8	01-0000-0-5xxx-995-1240-4200-000-071	2,805
Westside Charter	01-0000-0-5xxx-998-1240-4200-000-071	2,805
Foothill HS		
Athletic Safety Supplies	01-0000-0-4xxx-910-1243-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-910-1240-4200-000-071	58,860
Grant HS	01 0000 0 4 000 1042 4000 000 071	¢11.750
Athletic Safety Supplies	01-0000-0-4xxx-920-1243-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-920-1240-4200-000-071	58,860
Highlands HS		
Athletic Safety Supplies	01-0000-0-4xxx-930-1243-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-930-1240-4200-000-071	58,860
Rio Linda HS		
Athletic Safety Supplies	01-0000-0-4xxx-940-1243-4200-000-071	\$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-940-1240-4200-000-071	58,860
TOTAL		\$334,054

Total Budget: \$334,054

BOARD OF TRUSTEES

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

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Board of Trustees	7.00	\$63,000	\$49,420
Executive Assistant Senior	1.00	102,464	42,481
Subtotal FTE, Salaries & Benefits	8.00		\$257,365

Category	Budget Code	2018-2019 Budget
Classified Health & Welfare	01-0000-0-3402-010-0000-7110-000-652	\$4,811
Materials & Supplies	01-0000-0-43xx-010-0000-7110-000-652	2,250
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-010-0000-7110-000-652	500
Computer Supplies \$500-\$4,999	01-0000-0-4410-010-0000-7110-000-652	3,700
Travel & Conference:		,
Travel & Conference	01-0000-0-5200-010-0000-7110-000-652	4,400
Bob Bastian	01-0000-0-5200-011-0000-7110-000-652	2,300
Ramona Landeros	01-0000-0-5200-012-0000-7110-000-652	2,300
Linda Fowler	01-0000-0-5200-013-0000-7110-000-652	2,300
Michael Baker	01-0000-0-5200-014-0000-7110-000-652	2,300
Basim Elkarra	01-0000-0-5200-015-0000-7110-000-652	2,300
Michelle Rivas	01-0000-0-5200-016-0000-7110-000-652	2,300
Rebecca Sandoval	01-0000-0-5200-017-0000-7110-000-652	2,300
Mileage	01-0000-0-5230-010-0000-7110-000-652	250
Dues & Memberships	01-0000-0-5300-010-0000-7110-000-652	24,000
Interprogram Charges/Postage	01-0000-0-5715-010-0000-7110-000-652	25
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7110-000-652	200
Interfund Charges/Nutrition Services	01-0000-0-5753-010-0000-7110-000-652	200
Other Services	01-0000-0-5800-010-0000-7110-000-652	14,000
Catering	01-0000-0-5825-010-0000-7110-000-652	7,577
Postage	01-0000-0-5920-010-0000-7110-000-652	25
Wireless Services	01-0000-0-5935-010-0000-7110-000-652	3,964
TOTAL		\$82,002

Total Budget: \$339,367

BUSINESS SERVICES

Business Services Department is primarily responsible for the District's risk management needs. These needs include management of risks associated with emergency response planning, liability, property loss, workers' compensation and compliance with federal, state and local safety and environmental laws, regulations and codes. Business Services is also responsible for facility management of the buildings that make up the district office.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Business Services	1.00	\$119,636	\$47,200
Subtotal FTE, Salaries & Benefits	1.00		\$166,836

Category	Budget Code	2018-2019 Budget
Materials & Supplies	01-0000-0-4300-021-0000-xx00-000-617	\$2,150
Travel & Conference	01-0000-0-5200-021-0000-7200-000-617	3,000
Mileage	01-0000-0-5230-021-0000-7200-000-617	200
Interprogram Charges/Printing	01-0000-0-5725-021-0000-7200-000-617	200
Other Services	01-0000-0-5800-021-0000-3140-000-617	10,000
Licensing Software/Emergency Mgmt.	01-0000-0-5882-021-0000-7200-000-617	34,214
Safety/Crossing Guards	01-0000-0-5800-021-9143-8300-000-617	121,500
Hazardous Waste Disposal	01-0000-0-5525-021-9266-8200-000-617	54,133
TOTAL		\$225,397

Total Budget: \$392,233

JACQUELINE WHITE Director

CALIFORNIA PARTNERSHIP ACADEMIES

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 District receives funding to support three academies--the Grant Criminal Justice Magnet Academy, GEO: Grant Environmental Science Academy, and the Foothill New Energy Academy (sponsored by PG&E).

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Academy Planning	0.40	\$23,582	\$6,233
Subtotal FTE, Salaries & Benefits	0.40		\$29,815

Category	Budget Code	2018-2019 Budget
Certificated Salaries	01-7220-9-110x-9x0-3800-1000-000-7xx	\$52,709
Variable Benefits	01-7220-9-3xx1-9x0-3800-1000-000-7xx	3,731
Textbooks	01-7220-9-4100-920-3800-1000-000-708	2,000
Materials & Supplies	01-7220-9-4300-9x0-3800-1000-000-7xx	18,196
Travel & Conference	01-7220-9-5200-9x0-3800-1000-000-7xx	9,500
Rentals/Leases/Repairs	01-7220-9-5600-920-3800-1000-000-708	1,500
Interprogram Charges/Field Trips	01-7220-9-5742-910-3800-1000-000-725	500
Other Services	01-7220-9-5800-920-3800-1000-000-7xx	19,100
Field Trips	01-7220-9-5865-9x0-3800-1000-000-7xx	34,501
Set Aside	01-7220-9-5885-9x0-3800-1000-000-7xx	36,393
Direct Support/Indirect Cost @ 5.83%	01-7220-9-7310-9x0-3800-7210-000-7xx	11,895
TOTAL		\$190,025

Total Revenue: \$219,840

Total Budget:

\$219,840 (Restricted)

CALIFORNIA PARTNERSHIP ACADEMY GRANT - PROP 70

JACQUELINE WHITE Director

California Partnership Academies 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 District receives funding to support a Sports/Health Academy at Grant High School and an AgriScience Academy at Rio Linda High School.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Sports Academy Planning	0.40	\$22,071	\$8,341
Subtotal FTE, Salaries & Benefits	0.40		\$30,412

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Substitutes	01-6385-9-1104-9x0-3800-1000-000-46x	\$7,150
Variable Benefits	01-6385-9-3xx1-9x0-3800-1000-000-46x	1,261
Books Other Than Textbooks	01-6385-9-4200-920-3800-1000-000-463	9,000
Materials & Supplies	01-6385-9-4300-9x0-3800-1000-000-46x	27,230
Materials & Supplies over \$500-\$4,999	01-6385-9-4400-9x0-3800-1000-000-46x	7,410
Travel & Conference	01-6385-9-5200-9x0-3800-1000-000-46x	15,800
Consultants	01-6385-9-5832-920-3800-1000-000-463	2,600
Licensing Software	01-6385-9-5882-940-3800-1000-000-464	5,533
Set Aside	01-6385-9-5885-9x0-3800-1000-000-46x	25,726
Direct Support/Indirect Cost @ 5.83%	01-6385-9-7310-9x0-3800-7210-000-46x	7,558
TOTAL		\$109,268

Total Revenue: \$139,680

Total Budget: \$139,680

(Restricted)

\$ 139,680 of the above budget is also reflected in the school site budgets.

CAREER TECH ED INCENTIVE GRANT

JACQUELINE WHITE 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 workbased 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.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Business Teacher	0.20	\$17,735	\$3,891
Career Option Teacher	0.60	33,778	10,722
Education Pathway Teacher	0.60	34,918	10,945
Sports Management Teacher	0.20	11,259	3,574
Sports Medicine Teacher	0.80	60,342	21,207
Administrative Clerk Senior	0.60	27,976	16,282
Subtotal FTE, Salaries & Benefits	3.00		\$252,630

Category	Budget Code	2018-2019 Budget
Other Certificated Salaries	01-6387-0-110x-xxx-3800-1000-000-765	\$141,501
Variable Benefits	01-6387-0-3xx1-xxx-3800-1000-000-765	49,746
Textbooks	01-6387-0-4100-200-3800-1000-000-765	2,000
Materials & Supplies	01-6387-0-4x00-xxx-3800-1000-xxx-765	180,245
Computer Supplies \$500-\$4,999	01-6387-0-4410-200-3800-1000-000-765	5,000
Travel & Conference	01-6387-0-5200-200-1695-2100-000-765	1,500
Dues & Memberships	01-6387-0-5300-9x0-1110-1000-431-765	6,000
Interprogram Charges/Printing	01-6387-0-5725-200-3800-1000-000-765	368
Other Services	01-6387-0-58xx-200-xxxx-xx00-000-765	14,817
Licensing Software	01-6387-0-5882-200-3800-1000-000-765	31,569
Direct Support/Indirect Cost @ 5.83%	01-6387-0-7310-200-3800-7210-000-765	32,624
TOTAL		\$465,370
State Revenue: \$718,000	Total Budget:	\$718,000 (Restricted)

\$ 359,400 of the above budget is also reflected in the school site budgets.

CAREER TECHNICAL EDUCATION PROGRAM

JACQUELINE WHITE Director

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

STAFF	FTE	SALARIES	BENEFITS
Teachers	3.20	\$224,328	\$67,796
Subtotal FTE, Salaries & Benefits	3.20		\$292,124

Category	Budget Code	2018-2019 Budget
Certificated Salaries Variable Benefits Materials & Supplies	01-0029-0-1x0x-xx0-3800-xx00-000-781 01-0029-0-3xx1-xx0-3800-xx00-000-781 01-0029-0-4300-200-3800-1000-000-781	\$12,052 2,347 54,245
TOTAL		\$68,644
Allocated Revenue: \$360,768	Total Budget:	\$360,768

Total Budget: \$360,768 (Restricted)

\$299,904 of the above budget is also reflected in the school site budgets.

JACQUELINE WHITE Director

CARL PERKINS TITLE I, PART C

Title I, Part C provides categorical funding for Career Technical Education (CTE). Programs developed in partnership with business and industry, engage all students in high quality, rigorous, and relevant educational pathways that provide strong experience in and understanding of all aspects of that industry. Funds will be used to initiate, improve, expand, and modernize quality CTE offerings that strengthen students' academic, career, and technical skills. Pathways are offered 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, Transportation.

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

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Substitutes	01-3550-0-1104-xxx-3800-1000-xxx-301	\$34,444
Variable Benefits	01-3550-0-3xx1-xxx-3800-1000-xxx-301	6,081
Books Other Than Textbooks	01-3550-0-4200-9x0-3800-1000-72x-301	7,432
Materials & Supplies	01-3550-0-4300-9x0-3800-1000-xxx-301	47,868
Computer Software & Supplies	01-3550-0-4310-9x0-3800-1000-7xx-301	14,143
Materials & Supplies over \$500-\$4,999	01-3550-0-4400-9xx-3800-1000-xxx-301	78,690
Computer Supplies over \$500-\$4,999	01-3550-0-4410-xx0-3800-1000-x3x-301	22,480
Travel & Conference	01-3550-0-5200-9x0-3800-1040-xxx-301	16,963
Dues & Membership	01-3550-0-5300-200-3800-1000-000-301	10,000
Interprogram Charges/Field Trips	01-3550-0-5742-xxx-3800-10x0-xxx-301	34,569
Other Services	01-3550-0-5800-xx0-3800-xx00-xxx-301	2,987
Field Trips	01-3550-0-5865-9x0-3800-1000-7xx-301	7,072
Direct Support/Indirect Cost @ 5%	01-3550-0-7310-200-3800-7210-000-301	14,880
TOTAL		\$297,609
Total Revenue: \$297,609	Total Budget:	\$297,609

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\$ 269,402 of the above budget is also reflected in the school site budgets.

ZENOBIA GERALD Director

COMMUNICATIONS

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 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 greater 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 materials and web content and development. The Communications Department is also responsible for student and staff recognition programs: Students of Promise Recognition Dinner, Classified Employee of the Year, Teacher of the Year, Employee Recognition Dinner and the Retirement Recognition Dinner.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Communications	1.00	\$130,909	\$42,729
Marketing and Communication Specialist	1.00	77,536	28,749
Multimedia Production Specialist	1.00	68,906	33,259
Administrative Secretary	1.00	56,772	23,043
Subtotal FTE, Salaries & Benefits	4.00		\$461,903

Category	Budget Code	2018-2019 Budget
Communications Operating Budget		
Classified Variable Salaries	01-0000-0-2xxx-040-0000-7180-000-604	\$4,000
Classified Variable Benefits	01-0000-0-3xxx-040-0000-7180-000-604	805
Materials & Supplies	01-0000-0-4300-040-0000-7180-000-604	1,500
Computer Software & Supplies	01-0000-0-4310-040-0000-7180-000-604	500
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	3,500
Mileage	01-0000-0-5230-040-0000-7180-000-604	2,500
Dues & Memberships	01-0000-0-5300-040-0000-7180-000-604	600
Rentals/Leases/Repairs	01-0000-0-5600-040-0000-7180-000-604	8,000
Interprogram Charges/Postage	01-0000-0-5715-040-0000-7180-000-604	2,000
Interprogram Charges/Printing	01-0000-0-5725-040-0000-7180-000-604	5,500
Other Services	01-0000-0-5800-040-0000-7180-000-604	80,000
Advertisement	01-0000-0-5810-040-0000-7180-000-604	80,000
Licensing Software	01-0000-0-5882-040-0000-7180-000-604	2,000
Postage	01-0000-0-5920-040-0000-7180-000-604	61,640
Cellular Services	01-0000-0-5930-040-0000-7180-000-604	700
Wireless Services	01-0000-0-5935-040-0000-7180-000-604	500
Employee Recognition & District Events	01-0000-0-xxxx-040-9545-7180-000-604	102,490
TOTAL		\$361,740

\$823,643

COMMUNITY-BASED ENGLISH TUTORING

SUSANA RAMIREZ, Ed.D. Director

The Community-Based English Tutoring (CBET) Program is for Local Educational Agencies (LEA) to provide free or subsidized programs of adult English language instruction to parents or other members of the community who pledge to provide personal English language tutoring to English Learners. In TRUSD we believe in providing parents with tools to support their children's success. CBET is taught by trained Certificated teachers using similar strategies in our classrooms.

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

Category	Budget Code	2018-2019 Budget
Other Certificated Salaries - Extra Duty	01-0028-0-1903-100-0000-2495-000-447	\$12,800
Other Classified - Extra Duty	01-0028-0-2903-100-0000-2495-000-447	8,315
Variable Benefits	01-0028-0-3xxx-100-0000-2495-000-447	4,782
Materials & Supplies	01-0028-0-4300-100-0000-2495-000-447	15,533
Interprogram Charges/Printing	01-0028-0-5725-100-0000-2495-000-447	100
TOTAL		\$41,530

Contribution Revenue: \$41,530

Total Budget: \$41,530 (Locally Restricted)

CUSTODIAL SERVICES

ARMANDO OROZCO Director

The Custodial Department is committed to maintaining the school buildings and grounds in a safe, sanitary and attractive condition. Custodial Operations shall provide a continuous program of repair, replacement and preventive maintenance to the school sites. Custodial staff members also facilitate thoughtful and cooperative relationships with students, staff and community, projecting quality standards and habits to convey to the students.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Maintenance & Operations	0.50	\$56,926	\$22,804
Manager, Custodial Services	1.00	88,250	32,329
Supervisor, Custodial Services	1.00	76,743	24,085
Head Custodian III	1.00	59,276	18,279
Custodian	4.25	134,113	61,855
Administrative Secretary	0.50	27,609	14,749
Administrative Clerk Senior	1.00	36,837	17,565
Subtotal FTE, Salaries & Benefits	9.25		\$671,421

2018-2019 Category **Budget Code Budget** Classified Support - Overtime 01-0000-0-2201-xxx-0000-8200-000-629 \$130.000 Classified Support - Extra Duty 01-0000-0-2203-xxx-0000-8200-000-629 40.000 Classified Support - Substitutes 01-0000-0-2204-xxx-0000-8200-000-629 372,000 Classified Support - Contracted 01-0000-0-2703-xxx-0000-8200-000-629 2.000Classified Variable Benefits 01-0000-0-3xxx-xxx-0000-8200-000-629 71,466 **Custodial Supplies** 01-0000-0-4300-xxx-0000-8200-000-629 532,358 Materials & Supplies - Meetings 01-0000-0-4325-xxx-0000-8200-000-629 500 01-0000-0-5200-xxx-0000-8200-000-629 Travel & Conference 6,000 Mileage 01-0000-0-5230-xxx-0000-8200-000-629 3,500 Rentals/Leases/Repairs 01-0000-0-5600-xxx-0000-8200-000-629 8.000 Interprogram Charges/Fuel 01-0000-0-5711-xxx-0000-8200-000-629 3,500 Interprogram Charges/Printing 01-0000-0-5725-xxx-0000-8200-000-629 500 Interprogram Charges/Transp. Repairs 01-0000-0-5743-xxx-0000-8200-000-629 3,000 Other Services 01-0000-0-5800-xxx-0000-8200-000-629 70,000 01-0000-0-5825-xxx-0000-8200-000-629 3.000 Catering Licensing Software 01-0000-0-5882-xxx-0000-8200-000-629 1.000 Cellular Services 01-0000-0-5930-xxx-0000-8200-000-629 6,695 Wireless Services 01-0000-0-5935-xxx-0000-8200-000-629 1,024 TOTAL \$1,254,543

Total Budget: \$1,925,964

DISTRICT FUNDED NEEDS

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

Category	Budget Code	2018-2019 Budget
	0	
Supt.'s Admin. Account (Equipment)	01-0000-0-xxxx-010-0000-7150-601-666	\$75,000
Districtwide Supplies & Equipment Leases	01-0000-0-xxxx-xxx-xxxx-620-666	1,600,000
Business Office Admin.	01-0000-0-58xx-xxx-0000-7200-625-666	50,000
District Audit	01-0000-0-5800-020-0000-7190-642-666	70,000
SCOE Data Processing Services	01-0000-0-5800-000-0000-7200-644-666	195,000
Unused School Site Fees	01-0000-0-5800-000-0000-7200-652-666	461,998
Building CAM	01-0000-0-5800-000-0000-8200-659-666	145,159
Elem. New Classroom Start Up Costs	01-0000-0-4300-xxx-1110-1000-672-666	100,000
Teacher Split Site - Mileage	01-0000-0-5230-xxx-1110-1000-689-666	3,000
Debt Service Interest - Facilities	01-0000-0-7438-000-0000-9100-690-666	26,194
Debt Service Principal - Facilities	01-0000-0-7439-000-0000-9100-690-666	216,579
Bond Fees - RL/NS/TRUSD	01-0000-0-5800-000-0000-7200-694-666	14,869
Debt Service Interest - Technology	01-0000-0-7438-180-0000-9100-695-666	37
Debt Service Principal - Technology	01-0000-0-7439-180-0000-9100-695-666	16,747
TOTAL		\$2,974,583

Total Budget: \$2,974,583

KATE INGERSOLL Executive Director

EDUCATION PROTECTION ACCOUNT

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by voters on November 6, 2012, temporarily increases the states 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, extend 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.

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

Category	Bud	get Code	2018-2019 Budget
Certificated Salaries Variable Benefits		33-1110-1000-000-468 33-1110-1000-000-468	\$24,869,000 8,081,492
TOTAL			\$32,950,492
Allocated Revenue: Charter Revenue:	\$30,479,469 2,471,023	Total Budget:	\$32,950,492
Total Revenue:	\$32,950,492		

LORI GRACE, Ed.D. Associate Superintendent

EDUCATIONAL SERVICES

The Educational Services Division is the educational unit dedicated to ensuring all students in Twin Rivers Unified have access to a rigorous and standards based curriculum. The division is responsible for the development and implementation of standards based curriculum and assessments, professional development, and content area support for students and teachers. This office acts as a liaison with the California Department of Education, and the Sacramento County Office of Education to accelerate performance for all students while closing the achievement gap. The division oversees Special Education, English Learner Services, Instructional Technology, Curriculum, Instruction, Professional Development, and Special Projects.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Associate Supt., Ed Services	1.00	\$204,918	\$40,532
Director, English Language Services	0.34	43,482	11,225
Executive Assistant II	1.00	88,764	31,286
Administrative Secretary	0.50	27,066	11,159
Subtotal FTE, Salaries & Benefits	2.84		\$458,432

Category	Budget Code	2018-2019 Budget
Books Other Than Textbooks	01-0000-0-4200-080-0000-2100-000-613	\$500
Materials & Supplies	01-0000-0-43x0-080-0000-2100-000-613	3,212
Materials & Supplies - Meetings	01-0000-0-4325-080-0000-2100-000-613	700
Computer Supplies \$500-\$4,999	01-0000-0-4410-080-0000-2100-000-613	2,000
Travel & Conference	01-0000-0-52xx-080-0000-2100-000-613	5,900
Mileage	01-0000-0-5230-080-0000-2100-000-613	500
Dues & Memberships	01-0000-0-5300-080-0000-2100-000-613	1,600
Rentals/Leases/Repairs	01-0000-0-5600-080-0000-2100-000-613	550
Interprogram Charges/Printing - Admn	01-0000-0-5725-080-0000-2100-000-613	1,200
Other Services	01-0000-0-5800-080-0000-2100-000-613	1,200
Catering	01-0000-0-5825-080-0000-2100-000-613	1,000
Licensing Software	01-0000-0-5882-080-0000-2100-000-613	150
Cellular Services	01-0000-0-5930-080-0000-2100-000-613	600
Wireless Services	01-0000-0-5935-080-0000-2100-000-613	500
TOTAL		\$19,612

Total Budget: \$478,044

PERRY HERRERA Director

FACILITIES, CONSTRUCTION & ENGINEERING

The Facilities Department is responsible for the collection of developer fees levied upon residential and commercial development, master planning the District facility needs 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Construction/Engineering/Facilities	1.00	\$126,109	\$48,982
Administrative Secretary	1.00	45,781	26,905
Capital Project Assistant I	1.00	41,787	23,285
Subtotal FTE, Salaries & Benefits	3.00		\$ 312,848

Category	Budget Code	2018-2019 Budget
Materials & Supplies	01-0000-0-4300-160-0000-7200-000-616	\$5,755
Computer Supplies \$500-\$4,999	01-0000-0-4410-160-0000-7200-000-616	2,000
Travel & Conference	01-0000-0-5200-160-0000-7200-000-616	5,000
Rentals/Leases/Repairs	01-0000-0-5600-160-0000-7200-000-616	5,000
Interprogram Charges/Fuel	01-0000-0-5711-160-0000-7200-000-616	1,000
Interprogram Charges/Postage	01-0000-0-5715-160-0000-7200-000-616	300
Interprogram Charges/Printing	01-0000-0-5725-160-0000-7200-000-616	400
Interprogram Charges/Transp. Repairs	01-0000-0-5743-160-0000-7200-000-616	1,000
Other Services	01-0000-0-5800-160-0000-7200-000-616	37,340
Advertisement	01-0000-0-5810-160-0000-7200-000-616	500
Catering	01-0000-0-5825-160-0000-7200-000-616	1,000
Licensing Software	01-0000-0-5882-160-0000-7200-000-616	10,000
Wireless Services	01-0000-0-5935-160-0000-7200-000-616	50
TOTAL		\$69,345

Total Budget: \$382,193

FISCAL SERVICES

KATE INGERSOLL Executive Director

Fiscal Services is responsible for budget development/control and maintaining the accounting records for all district schools, departments, special projects and funds. Fiscal Services includes accounts payable, accounts receivable, payroll, employee benefits, budgeting, financial reporting, Associated Student Body and attendance reporting.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Fiscal Services	1.00	\$150,438	\$54,334
Director, Budgetary Accounting	1.00	137,632	39,257
Director, Payroll & Benefits	1.00	131,132	42,778
Manager, Accounts Payable	1.00	98,964	38,997
Supervisor, Payroll/Benefits	1.00	83,288	29,782
Budget Analyst, Senior	3.00	268,832	95,109
Accounting Analyst-Student Accounts	1.00	73,863	34,622
Budget Analyst	1.00	73,863	32,100
Budget Technician	4.00	241,699	101,265
Administrative Assistant II	1.00	68,350	26,225
Administrative Secretary	1.00	55,219	22,616
Financial Accountant	1.00	73,863	42,112
Accounting Technician Senior	1.00	64,494	32,047
Accounting Technician	6.00	335,041	131,269
Attendance Accounting Analyst	1.00	77,380	35,588
Attendance Data Technician	1.50	83,835	33,476
Benefit Plans Technician	2.00	111,883	50,230
Payroll & Benefits Plans Analyst	2.00	146,374	66,350
Payroll Assistant	1.75	75,702	35,687
Payroll Technician	6.75	365,377	172,535
Accounting Clerk	0.75	30,467	9,697
Subtotal FTE, Salaries & Benefits	39.75		\$3,873,767

		2018-2019
Category	Budget Code	Budget
Materials & Supplies	01-0000-0-4300-020-0000-7300-000-602	\$31,242
Computer Software & Supplies	01-0000-0-4310-020-0000-7300-000-602	1,000
Materials & Supplies - Meetings	01-0000-0-4325-020-0000-7300-000-602	1,000
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-020-0000-7300-000-602	4,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-020-0000-7300-000-602	4,000
Travel & Conference	01-0000-0-5200-020-0000-7300-000-602	15,000
Mileage	01-0000-0-5230-020-0000-7300-000-602	1,000
Dues & Memberships	01-0000-0-5300-020-0000-7300-000-602	3,000
Rentals/Leases/Repairs	01-0000-0-5600-020-0000-7300-000-602	20,000
Interprogram Charges/Printing	01-0000-0-5725-020-0000-7300-000-602	9,000
Other Services	01-0000-0-5800-020-0000-7300-000-602	98,000
Catering	01-0000-0-5825-020-0000-7300-000-602	150
Licensing Software	01-0000-0-5882-020-0000-7300-000-602	27,000
Postage	01-0000-0-5920-020-0000-7300-000-602	3,000
Wireless Services	01-0000-0-5935-020-0000-7300-000-602	500
Short Term Independent Study	01-0730-0-xxxx-020-3300-1000-000-602	100,000
TOTAL		\$317,892

Total Budget: \$4,191,659

BILL MCGUIRE Deputy Superintendent

GENERAL SERVICES

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

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	DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
	Executive Director, General Services	1.00	\$148,938	\$51,475
	Manager, Facilities Planning/Efficiency	1.00	95,964	34,301
	Administrative Secretary Senior	1.00	64,613	25,198
	Accounting Technician	1.00	56,519	22,974
	Facility Services Specialist	1.00	54,131	36,563
	Senior Budget Analyst	0.50	45,487	15,496
	Subtotal FTE, Salaries & Benefits	5.50		\$651,659

Category	Budget Code	2018-2019 Budget
Clerical and Office-Substitutes	01-0000-0-2404-067-0000-7200-000-667	\$2,000
Classified Variable Benefits	01-0000-0-3xxx-067-0000-7200-000-667	\$90
Materials & Supplies	01-0000-0-4300-067-0000-7200-000-667	\$6,154
Materials & Supplies - Meetings	01-0000-0-4325-067-0000-7200-000-667	1,000
Travel & Conference	01-0000-0-5200-067-0000-7200-000-667	5,000
Dues & Memberships	01-0000-0-5300-067-0000-7200-000-667	876
Rentals/Leases/Repairs	01-0000-0-5600-067-0000-7200-000-667	5,000
Interprogram Charges/Postage	01-0000-0-5715-067-0000-7200-000-667	100
Interprogram Charges/Printing	01-0000-0-5725-067-0000-7200-000-667	500
Professional Services	01-0000-0-5800-067-0000-7200-000-667	2,500
Catering	01-0000-0-5825-067-0000-7200-000-667	3,000
Wireless Services	01-0000-0-5935-067-0000-7200-000-667	1,480
TOTAL		\$27,700

Total Budget: \$679,359

ANDREW WITHERS Director

GIFTED & TALENTED EDUCATION

The Gifted & Talented Education (GATE) funds support development and implementation of differentiated instruction for Gifted and Talented students. This includes the areas of classroom instruction, speakers and educational assemblies, field trips to educational institutions, training for GATE teachers, and other activities. These funds also support GATE identification through NNAT testing of eligible students. In grades 7-12 the funds are focused toward AP and Pre-AP strategies that lead to vertical alignment for teachers, creating more access to Advanced Placement courses for students.

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

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Stipends	01-0036-0-1102-662-1110-1000-000-502	\$1,000
Certificated Salaries - Extra Duty	01-0036-0-1103-xxx-xxx0-1000-000-502	7,483
Certificated Salaries - Substitute	01-0036-0-1104-750-1110-1000-000-502	500
Variable Benefits	01-0036-0-3xx1-xxx-xxx0-1000-000-502	1,749
Materials & Supplies	01-0036-0-4xx0-xxx-xxxx-1000-000-502	28,513
Materials & Supplies - Meetings	01-0036-0-4325-090-9538-2495-000-502	500
Travel and Conference	01-0036-0-5200-xxx-1695-1000-000-502	9,230
Interprogram Charges/Field Trips	01-0036-0-5742-xx0-1110-1000-000-502	1,840
Other Services	01-0036-0-5800-xxx-xxxx-xxxx-000-502	124,127
Field Trips	01-0036-0-5865-xxx-xxx0-1000-000-502	16,750
Licensing Software	01-0036-0-5882-xxx-1xx0-1000-000-502	5,600
Set Aside	01-0036-0-5885-090-1110-1000-000-502	34,228
Postage	01-0036-0-5920-090-0000-2495-000-502	300
TOTAL		\$231,820

Contribution Revenue: \$231,820

Total Budget: \$231,820 (Locally Restricted)

\$ 151,580 of the above budget is also reflected in the school site budgets.

HUMAN RESOURCES

GINA CARREÓN Associate Superintendent

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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Associate Supt., Human Resources	1.00	\$204,918	\$40,535
Director, Human Resources	2.00	282,632	64,997
Human Resources Manager	3.00	282,879	97,709
Executive Assistant I	1.00	68,806	33,232
Administrative Assistant I	2.00	126,982	50,415
Human Resources Technician	5.00	260,718	99,722
District Receptionist-Bilingual	1.00	38,979	22,513
Human Resources Assistant	1.00	46,478	12,850
Subtotal FTE, Salaries & Benefits	16.00		\$1,734,365

Category	Budget Code	2018-2019 Budget
Classified Support - Overtime	01-0000-0-2401-030-0000-7400-000-603	\$3,500
Classified Variable Benefits	01-0000-0-3xx2-030-0000-7400-000-603	445
Materials & Supplies	01-0000-0-4xxx-030-0000-7400-000-603	24,205
Travel & Conference	01-0000-0-52xx-030-0000-7400-000-603	8,300
Dues & Memberships	01-0000-0-5300-030-0000-7400-000-603	2,050
Rentals/Leases/Repairs	01-0000-0-5600-030-0000-7400-000-603	20,400
Interprogram Charges/Printing	01-0000-0-5725-030-0000-7400-000-603	2,500
Other Services	01-0000-0-5800-030-0000-7400-000-603	80,000
Advertisement	01-0000-0-5810-030-0000-7400-000-603	1,800
Legal Fees	01-0000-0-5880-030-0000-7400-000-603	10,000
Licensing Software	01-0000-0-5882-030-0000-7400-000-603	13,000
Postage	01-0000-0-5920-030-0000-7400-000-603	50
Wireless Services	01-0000-0-5935-030-0000-7400-000-603	1,000
Equipment Replace Over \$5,000	01-0000-0-6500-030-0000-7400-000-603	5,000
Campus Safety Specialist Uniforms	01-0000-0-4300-030-0000-8300-000-603	12,000
CSEA Professional Growth Fund	01-0000-0-5800-030-9140-7400-000-603	20,000
Other Classified - Extra Duty	01-0000-0-2903-030-9220-7400-000-603	3,000
Classified Variable Benefits	01-0000-0-3xx2-030-9220-7400-000-603	1,380
T.B. Testing/Fingerprinting/CPR Training	01-0000-0-58x0-030-9220-7400-000-603	54,370
Communications	01-0000-0-5910-030-9220-7400-000-603	5,000
Materials & Supplies (Negotiations)	01-0000-0-43xx-030-9455-7120-000-603	1,600
Travel & Conference (Negotiations)	01-0000-0-5200-030-9455-7120-000-603	1,500
Interprogram Charges/Printing (Negotiations)	01-0000-0-5725-030-9455-7120-000-603	800
Other Services	01-0000-0-5800-030-9455-7120-000-603	10,000
Other Services (Recruiting)	01-0000-0-5800-030-9570-7400-000-603	7,000
TOTAL		\$288,900

Total Budget:

\$2,023,265

INFORMATION & EDUCATIONAL TECHNOLOGY SERVICES

Information and Educational Technology Services is responsible for providing network access and support, database management, telephone and computer support, technology resources, training and support for the students, teachers, staff and community of Twin Rivers Unified School District. Educational Technology focuses in supporting staff looking for avenues to incorporate technology into the classroom and promote 21st century digital citizenship.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Information & Education Tech.	1.00	\$149,238	\$46,635
Manager, Applications & Databases	1.00	126,109	46,457
Manager, Systems & Network Operations	1.00	126,109	41,549
Manager, IT User Services	1.00	115,170	43,451
Database Administrator Senior	1.00	86,772	31,287
Database Administrator	2.00	136,986	59,410
IT User Support Analyst	1.00	70,718	20,838
Network Analyst	3.00	214,261	81,440
IT Cable/Infrastructure Technician	2.00	128,935	50,315
Network Administrator	1.00	90,972	32,441
Systems Administrator	1.00	93,191	33,051
Technology Services Specialist	1.00	60,208	16,623
Aministrative Secretary Senior	1.00	58,739	23,584
Systems/Applications Analyst Senior	1.00	85,088	37,706
Systems/Applications Analyst	1.00	77,314	22,524
IT User Support Technician Senior	7.00	398,159	161,052
IT User Support Technician	10.00	503,006	203,068
Applications & Data Architect	1.00	85,173	37,730
Coord., Instructional Tech	2.00	216,948	57,903
Subtotal FTE, Salaries & Benefits	39.00		\$3,870,161

Category	Budget Code	2018-2019 Budget
Classified - Overtime	01-0000-0-2xxx-180-0000-7700-000-618	\$100,000
Classified Variable Benefits	01-0000-0-3xxx-180-0000-7700-000-618	6,800
Books Other Than Textbooks	01-0000-0-4200-180-0000-7700-000-618	100
Materials & Supplies	01-0000-0-4300-180-0000-7700-000-618	30,000
Computer Software & Supplies	01-0000-0-4310-180-0000-7700-000-618	40,000
Materials & Supplies - Meetings	01-0000-0-4325-180-0000-7700-000-618	100
Maintenance of Equipment - Supplies	01-0000-0-4350-180-0000-7700-000-618	30,000
Inventoried/Computer Supplies \$500-\$4,999	01-0000-0-44xx-180-0000-7700-000-618	80,000
Travel & Conference	01-0000-0-5200-180-0000-7700-000-618	25,000
Travel & Conference/Out of State	01-0000-0-5225-180-0000-7700-000-618	1,000
Mileage	01-0000-0-5230-180-0000-7700-000-618	10,000
Dues & Memberships	01-0000-0-5300-180-0000-7700-000-618	16,000
Rentals/Leases/Repairs	01-0000-0-5600-180-0000-7700-000-618	15,950
Interprogram Charges/Transportation	01-0000-0-5711-180-0000-7700-000-618	3,000
Interprogram Charges/Postages	01-0000-0-5715-180-0000-7700-000-618	100
Interprogram Charges/Printing	01-0000-0-5725-180-0000-7700-000-618	500
Interprogram Charges/Vehicle Repairs	01-0000-0-5743-180-0000-7700-000-618	2,000
Staff Development & Technology Services	01-0000-0-57xx-180-0000-7700-000-618	(950)
Other Services	01-0000-0-58xx-180-0000-7700-000-618	507,328
Catering	01-0000-0-5825-180-0000-7700-000-618	1,000
Consultants	01-0000-0-5832-180-0000-7700-000-618	1,800
Licensing Software	01-0000-0-5882-180-0000-7700-000-618	532,227
Postage	01-0000-0-5920-180-0000-7700-000-618	300
Cellular Services/Wireless Services	01-0000-0-59xx-180-0000-7700-000-618	32,500
Equipment	01-0000-0-6410-180-0000-7700-000-618	10,000
Other Debt Service Principal/Interest	01-0000-0-74xx-180-0000-9100-000-618	509,146
IT Inventory	01-0000-0-4xxx-180-9670-7700-000-618	25,000
Ed Tech		
Certificated Variables Salaries	01-0000-0-1103-180-1345-2140-000-618	\$52,000
Substitute Salaries	01-0000-0-1104-180-1345-1000-000-618	1,600
Variable Benefits	01-0000-0-3xxx-180-1345-xxxx-000-618	2,184
Materials & Supplies	01-0000-0-4xxx-180-1345-xxxx-000-618	36,350
Travel & Conference	01-0000-0-5200-180-1345-1000-000-618	2,000
Mileage	01-0000-0-5230-180-1345-2140-000-618	1,000
Dues & Memberships	01-0000-0-5300-180-1345-1000-000-618	200
Interprogram Charges/Printing	01-0000-0-5725-180-1345-1000-000-618	100
Other Services/Advertisement	01-0000-0-58xx-180-1345-xxxx-000-618	100
Catering	01-0000-0-5825-180-1345-2140-000-618	1,000
Licensing Software	01-0000-0-5882-180-1345-xxxx-000-618	2,500
Wireless Services	01-0000-0-5935-180-1345-2100-000-618	500
TOTAL		\$2,078,435

Total Budget: \$5,948,596

RUTH HALL Director

INSTRUCTIONAL MATERIALS CENTER

The Instructional Materials Center (IMC) supports the District's instructional program by providing resources for K-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 K-12 schools. The IMC also participates in and provides documentation for the Williams' audits and the yearly Instructional Materials audit.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Instructional Materials Coordinator	1.00	\$70,859	\$31,274
Instructional Materials Technician	1.75	78,530	30,106
Subtotal FTE, Salaries & Benefits	2.75		\$210,769

Category	Budget Code	2018-2019 Budget
		¢ 12 000
Classified-Overtime/Extra Duty	01-0000-0-240x-240-0000-2100-xxx-634	\$42,000
Variable Benefits	01-0000-0-3xxx-240-0000-2100-xxx-634	7,271
Materials & Supplies	01-0000-0-4300-240-0000-2100-000-634	4,499
Fuel/Oil	01-0000-0-4340-240-0000-2100-000-634	500
Supplies Over \$500-\$4,999	01-0000-0-44x0-240-0000-2100-000-634	2,000
Travel & Conference	01-0000-0-5200-240-0000-2100-000-634	250
Mileage	01-0000-0-5230-240-0000-2100-000-634	250
Rental/Leases/Repairs	01-0000-0-5600-240-0000-2100-000-634	3,500
Interprogram Charges/Fuel	01-0000-0-5711-240-0000-2100-000-634	700
Interprogram Charges/Postage	01-0000-0-5715-240-0000-2100-000-634	5,000
Interprogram Charges/Printing	01-0000-0-5725-240-0000-2100-000-634	1,500
Interprogram Charges/Repairs	01-0000-0-5743-240-0000-2100-000-634	300
Other Services	01-0000-0-5800-240-0000-2100-000-634	2,000
TOTAL		\$69,770

Total Budget: \$280,539

INSTRUCTIONAL MATERIALS FUNDS

LORI GRACE, Ed.D. Associate Superintendent LAURA LOFGREN 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.

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

Category	Budget Code	2018-2019 Budget
Textbooks	01-0037-0-4100-080-1110-1000-000-504	\$1,945,150
Materials & Supplies	01-0037-0-4300-080-1110-1000-000-504	27,041
Software Licenses	01-0037-0-5882-815-3300-1000-000-504	3,100
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.

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

Category	Budget Code	2018-2019 Budget
Schools Insurance Authority - Property Schools Insurance Authority - Liability Police Excess Liability Fund Schools Excess Liability Fund Worker's Compensation-Deficit Reduction Plan Claims Reserve - Deductibles Other Services/Grievances Other Services/Legal Settlements	01-0000-0-5420-000-9320-7200-000-653 01-0000-0-5420-000-9320-7200-000-653 01-0000-0-5420-000-9320-7200-000-653 01-0000-0-5420-000-9320-7200-000-653 01-0000-0-5420-000-9320-7200-000-653 01-0000-0-5800-000-0000-7200-813-653 01-0000-0-5800-000-0000-7200-813-653	\$748,594 1,142,842 93,492 27,450 10,000 100,000 100,000 100,000
TOTAL		\$2,322,378

Total Budget: \$2,322,378

SUSANA RAMIREZ, Ed.D. Director

LCFF-CONCENTRATION: EL FOCUS

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.

STAFF	FTE	SALARIES	BENEFITS
Director, English Language Services	0.66	\$84,407	\$21,762
Coordinator, English Learners	2.00	219,947	57,857
TOSA ELD	2.00	146,603	59,005
Academic Intervention Specialist Bilingual Senior	16.00	679,108	309,299
Administrative Clerk Bilingual Senior	1.00	48,901	27,762
Administrative Clerk Senior	1.00	36,837	17,565
Administrative Secretary	0.50	27,066	11,159
Paraeducator II-Bilingual	20.19	665,240	356,802
Translator Interpreter	5.31	204,908	98,535
Subtotal FTE, Salaries & Benefits	48.66		\$3,072,763

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Extra Duty	01-0710-0-1103-xxx-1xxx-1000-xxx-505	\$50,245
Certificated Salaries - Substitute	01-0710-0-1104-xxx-1xxx-1000-4xx-505	159,135
Other Certificated Salaries	01-0710-0-1x0x-100-xxxx-xxx0-xxx-505	84,767
Other Classified Salaries	01-0710-0-240x-100-0000-2100-000-505	70,648
Classified Salaries - Extra Duty	01-0710-0-2x03-100-xxxx-xxxx-505	7,500
Classified Salaries - Substitute	01-0710-0-2104-100-1110-1000-000-505	5,000
Variable Benefits	01-0710-0-3xxx-xxx-xxxx-xxxx-505	68,526
Books Other Than Textbooks	01-0710-0-4200-100-0000-2100-000-505	600
Materials & Supplies	01-0710-0-43xx-xxx-xxxx-xxxx-505	278,663
Computer Software & Supplies	01-0710-0-4310-100-0000-2100-000-505	3,000
Materials & Supplies - Meetings	01-0710-0-4325-100-xxxx-xxxx-000-505	5,100
Computers Supplies Over \$500-\$4,999	01-0710-0-4410-100-xxx0-xx00-xxx-505	155,000
Travel & Conference	01-0710-0-5200-xxx-xxxx-xx00-xxx-505	62,328
Mileage	01-0710-0-5230-100-xxxx-xxxx-000-505	5,500
Rents/Leases/Repairs	01-0710-0-5600-6x0-1110-1000-469-505	2,466
Interprogram Charges	01-0710-0-57xx-xxx-xxx0-xxxx-505	25,157
Other Services	01-0710-0-58xx-100-xxxx-xxxx-505	287,317
Catering	01-0710-0-5825-100-xxxx-xxxx-505	5,752
TOTAL		\$1,276,704

Contribution Revenue: \$ 4,349,467

Total Budget:

: \$4,349,467 (Locally Restricted)

ANDREW WITHERS Director

LCFF-SUPPLEMENTAL

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.

STAFF	FTE	SALARIES	BENEFITS
Vice Principal	2.00	\$232,573	\$64,640
Guidance and Learning Specialists	1.50	148,391	41,089
Activity Director	1.00	95,958	33,034
Counselor	3.27	299,446	82,299
Teachers	7.20	463,330	154,237
Student Support Teachers	4.21	379,529	108,887
School Social Worker	2.00	133,051	40,914
Program Development Specialist	0.20	12,526	4,930
Program Development Consultant	0.29	28,650	12,027
School Administrative Specialist	1.00	36,209	21,752
Campus Safety Specialist	0.88	28,299	14,855
Family and Community Liaison	0.25	6,703	631
Library Media Tech Elementary	0.13	4,591	1,475
Budget Technician	0.50	33,782	13,004
Administrative Clerk Senior	0.29	13,573	7,884
Administrative Clerk School Site	0.94	29,321	10,890
Academic Intervention Specialist Senior	2.00	111,260	34,848
Academic Intervention Specialist Bilingual Senior	0.88	45,267	24,242
Data Management Assistant	0.90	42,156	18,282
Paraeducators I/II	4.69	144,395	47,356
Yard and Duty Assistant	6.52	141,440	34,754
Subtotal FTE, Salaries & Benefits	40.63		\$3,202,481

Category	Budget Code	2018-2019 Budget
Certificated Salaries	01-0740-0-1x03-xxx-xxxx-xxxx-000-506	\$1,600,277
Classified Salaries	01-0740-0-2x0x-xxx-xxx0-xxxx-0x0-506	55,456
Other Classified - Extra Duty/Substitutes	01-0740-0-290x-xxx-xxx0-xxxx-000-506	106,581
Certificated/Classified Variable Benefits	01-0740-0-3xxx-xxx-xxxx-xxxx-0x0-506	163,894
Textbooks	01-0740-0-4100-xxx-1110-1000-000-506	10,000
Materials & Supplies	01-0740-0-4xxx-xxx-xxxx-xxx0-xxx-506	953,055
Inventoried Supplies Over \$500-\$4,999	01-0740-0-44x0-xxx-xxx0-1000-000-506	108,270
Travel & Conference	01-0740-0-52xx-xxx-xxx0-000-506	97,999
Mileage	01-0740-0-5230-090-0000-2100-000-506	200
Rentals/Leases/Repairs	01-0740-0-5600-xxx-xxx0-xx00-000-506	22,868
Interprogram Charges	01-0740-0-57xx-xxx-xxxx-000-506	386,858
Other Services	01-0740-0-58xx-xxx-xxxx-xxxx-0xx-506	128,868
Field Trips	01-0740-0-5865-xxx-xxxx-1000-000-506	152,755
Licensing Software	01-0740-0-5882-xxx-xxx0-xx00-000-506	254,397
Cellular Services	01-0740-0-5930-x9x-0000-2x00-000-506	1,400
Building & Improvement of Bldg.	01-0740-0-6200-994-0000-8500-000-506	50,000
Equipment Over \$5,000	01-0740-0-6400-9xx-0000-xx00-000-506	59,332
Total		\$4,152,210

Contribution Revenue: \$7,354,691

Total Budget:

\$7,354,691 (Locally Restricted)

DISTRICT

LCFF-SUPPLEMENTAL/CONCENTRATION

The LCFF is the largest change to California's school finance model in almost 40 years with a planned eight-year transition period, beginning in 2013-14. For school districts and charter schools, the LCFF creates base, supplemental, and concentration grants in place of most previously existing K–12 funding streams, including revenue limits and most state categorical programs. 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.

STAFF	FTE	SALARIES	BENEFITS
Director, Arts & Career Education	0.35	\$49,198	\$14,616
Director, Early Childhood Education	0.50	70,133	17,714
Coordinator, MTSS & Intervention	1.00	118,890	37,505
Coordinator, Arts & Career Ed	0.33	34,108	11,377
Program Development Consultant	1.00	91,542	28,151
Program Development Specialist	0.50	31,314	12,326
Adminstrative Secretary Senior	0.30	16,860	8,930
Adminstrative Clerk Senior	0.50	23,402	7,929
TOSA Special Education	5.00	452,732	152,464
Teacher-Band	1.40	99,936	28,508
Teacher-Choir	2.80	174,002	53,105
Teacher-Music	9.20	548,104	189,408
Teacher-Native Speaker	0.40	27,434	8,581
Teacher-Visual Arts	10.40	750,776	266,684
Teacher-VAPA	0.60	43,575	11,569
Secondary Re-Design	6.40	418,504	139,545
Teacher-CTE Programs	5.80	450,399	131,244
Teacher-Student Alliance	2.60	186,227	55,614
Counselor	2.00	174,145	40,927

51.08

\$4,977,479

Category	Budget Code	2018-2019 Budget
Certificated Salaries	01-0730-0-1x0x-xxx-xxxx-xxxx-xxxx-xxx	\$14,931,014
Classified Salaries	01-0730-0-2x0x-xxx-xxxx-xxxx-xxx	188,886
Contracted Services	01-0730-0-2703-135-1795-1000-xxx-5xx	39,218
Variable Benefits	01-0730-0-3xxx-xxx-xxxx-xxxx-xxx	4,832,916
Materials & Supplies	01-0730-0-4xxx-xxx-xxxx-xxxx-xxx	1,530,854
Travel & Conference	01-0730-0-52xx-xxx-xxx0-xxx-xxx	195,504
Mileage	01-0730-0-5230-xxx-xxxx-xxxx-xxx	33,722
Rents/Leases/Repairs	01-0730-0-5600-xxx-xxx00-xxx-xxx	64,796
Interprogram Charges	01-0730-0-57xx-xxx-xxxx-xxxx-xxx	210,915
Other Services	01-0730-0-5xxx-xxx-xxxx-xxxx-xxx	3,461,092
Field Trips	01-0730-0-5865-xxx-xxxx-xx00-xxx-xxx	709,303
Licensing Software	01-0730-0-5882-xxx-xxxx-xxxx-xxx-5xx	515,952
Equipment	01-0730-0-6400-930-3800-1600-734-764	5,000
Other Authorized Interfund Transfers Out	01-0730-0-7619-160-0000-9300-391-507	10,000,000
TOTAL		\$36,719,172

Contribution Revenue: \$55,959,230

Subtotal FTE, Salaries & Benefits

Total Budget: \$41,696,651

(Locally Restricted)

\$14,262,579 of this program is reflected in the department and or site budgets not on this page.

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 foster a passion for reading in all district students.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Library Materials Technician	1.00	\$50,295	\$21,262
Subtotal FTE, Salaries & Benefits	1.00		\$71,557

Category	Budget Code	2018-2019 Budget
Classified Oracitizes /Frature Destru	01 0000 0 2202 240 0000 2420 000 (24	¢2,000
Classified-Overtime/Extra Duty	01-0000-0-2203-240-0000-2420-000-624	\$3,000
Variable Benefits	01-0000-0-3xxx-240-0000-2420-000-624	814
Books Other Than Textbooks	01-0000-0-4200-240-0000-2420-000-624	5,500
Materials & Supplies	01-0000-0-4300-240-0000-2420-000-624	16,294
Computer Software & Supplies	01-0000-0-4310-240-0000-2420-000-624	1,000
Travel & Conference	01-0000-0-5200-240-0000-2420-000-624	300
Mileage	01-0000-0-5230-240-0000-2420-000-624	500
Rental/Leases/Repairs	01-0000-0-5600-240-0000-2420-000-624	3,000
Interprogram Charges/Postage	01-0000-0-5715-240-0000-2420-000-624	20
Interprogram Charges/Printing	01-0000-0-5725-240-0000-2420-000-624	200
Other Services	01-0000-0-5800-240-0000-2420-000-624	1,000
Licensing Software	01-0000-0-5882-240-0000-2420-000-624	4,500
TOTAL		\$36,128

Total Budget: \$107,685

LOTTERY

KATE INGERSOLL Executive Director LAURA LOFGREN 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 Special Projects Department. The most recent report on Lottery Expenditures for K-12 Education prepared by the California Department of Education reports that in 2014-15 an average of 57.9% of Lottery funds are spent on Salaries and Benefits for instructors, 22% on restricted instructional materials, while the remainder is spent in other instructional areas. The Lottery provides just under 1.6% of the District's revenue.

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

Category	Budget Code	2018-2019 Budget
Textbooks (Restricted) Certificated Salaries Variable Benefits	01-6300-0-4100-xxx-1110-1000-000-442 01-1100-0-1106-333-1110-1000-000-444 01-1100-0-3xx1-333-1110-1000-000-444	\$1,235,136 2,835,000 921,872
TOTAL		\$4,992,008

Total Revenue:	\$4,992,008	Total Budget:	\$4,992,008
			(Restricted)

MAIL SERVICES

RUTH HALL 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Mail Services Technician	0.50	\$20,550	\$5,724
Subtotal FTE, Salaries & Benefits	0.50		\$26,275

Category	Budget Code	2018-2019 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7500-000-655	\$2,607
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7500-000-655	14,110
Postage	01-0000-0-5920-050-0000-7500-000-655	223,482
Subtotal		\$240,199
Interprogram Credits/Postage	01-0000-0-5715-050-0000-7500-000-655	(\$140,903)
Postage Charges (Interfund)	01-0000-0-5775-050-0000-7500-000-655	(8,500)
TOTAL		\$90,796

Total Budget: \$117,071

MAINTENANCE & GROUNDS SERVICES

ARMANDO OROZCO Director

The Maintenance Department provides materials and coordinates labor and 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 aesthetically pleasing 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Maintenance & Operation	0.50	\$56,926	\$22,802
Manager, Maintenance Services	2.00	194,087	82,553
Supervisor, Maintenance	1.00	88,370	36,086
Landscape & Grounds, Team Leader	0.00	0	0
Landscape & Grounds Specialist I	0.00	0	0
Landscape & Grounds Specialist II	11.00	561,222	246,396
Landscape & Grounds Specialist Senior	6.00	374,462	160,038
Buyer	1.00	47,590	20,520
Maintenance Specialist I	2.00	82,160	37,462
Maintenance Specialist II	6.00	304,541	121,526
Maintenance Specialist III	24.00	1,515,531	640,304
Maintenance Specialist IV	3.00	216,313	74,512
Maintenance Specialist IV, Team Leader	4.00	284,927	98,898
Pool and Water Quality Technicican	1.00	64,613	25,198
Administrative Secretary	0.50	27,609	14,749
Administrative Clerk Senior	1.00	49,032	20,916

Subtotal FTE, Salaries & Benefits

63.00

\$5,469,343

		2018-2019
Category	Budget Code	Budget
Classified Support - Subs/Overtime/Extra	01-8150-0-22xx-270-0000-8110-000-627	\$320,000
Classified Variable Benefits	01-8150-0-3xxx-270-0000-8110-000-627	86,720
Materials & Supplies	01-8150-0-43xx-270-0000-8110-000-627	1,792,299
Supplies \$500-\$4,999	01-8150-0-44xx-270-0000-8110-000-627	50,000
Travel & Conference	01-8150-0-5200-270-0000-8110-000-627	6,000
Rentals/Leases/Repairs	01-8150-0-5600-270-0000-8110-000-627	1,251,634
Interprogram Charges/Printing	01-8150-0-5725-270-0000-8110-000-627	500
Interprogram Charges/Fuel and Repairs	01-8150-0-57xx-270-0000-8110-000-627	180,000
Other Services	01-8150-0-5800-270-0000-8110-000-627	665,845
Licensing Software	01-8150-0-5882-270-0000-8110-000-627	46,450
Postage	01-8150-0-5920-270-0000-8110-000-627	100
Wireless Services	01-8150-0-5935-270-0000-8110-000-627	8,000
Direct Support/Indirect Cost @ 5.83%	01-8150-0-7310-270-0000-7210-000-627	518,496
Materials & Supplies	01-0000-0-43xx-270-0000-8110-000-627	55,600
Waste Disposal	01-0000-0-5525-270-0000-8110-000-627	15,000
Pest Control	01-0000-0-5535-270-0000-8110-000-627	50,000
Alarm Services	01-0000-0-5540-270-0000-8110-000-627	24,000
Rentals/Leases/Repairs	01-0000-0-5600-270-0000-8110-000-627	32,899
Interprogram Charges/Printing	01-0000-0-5725-270-0000-8110-000-627	300
Other Services	01-0000-0-5800-270-0000-8110-000-627	28,000
Cellular Services/Wireless Services	01-0000-0-593x-270-0000-8110-000-627	17,525
Equipment	01-0000-0-6400-270-0000-8110-000-627	45,000
TOTAL		\$5,194,368

Total Budget:

MANDATED COSTS

KATE INGERSOLL Executive Director

Article XIII B of the California State Constitution requires that whenever the Legislature or state agency mandates a new program or higher level of service upon a school district, the state must reimburse the district for the increased costs of the new program. Prior to 2012/13, the only way to receive the reimbursement was for the district to file mandated cost claims. Effective 2012/13, school districts have the option to forgo the traditional claiming process and accept funding through the Mandate Block Grant. For 2018/19 the district has chosen the Mandate Block Grant over the filing mandated cost claims. The traditional claiming process is still utilized for any new programs approved by the Commission on State Mandates and not rolled into the Mandate Block Grant. We anticipate the State will also allocate one-time Discretionary Funds but until the State budget is approved there are no one-time Discretionary Funds in the budget.

STAFF	FTE	SALARIES	BENEFITS
Student Engagement Specialist Senior Student Engagement Specialist Administrative Secretary	0.23 0.50 0.03	\$10,869 26,754 1,782	\$4,776 11,073 844
Administrative Clerk Senior	0.39	15,080	4,920
Subtotal FTE, Salaries & Benefits	1.15		\$76,098

Category	Budget Code	2018-2019 Budget
Other Classified - Extra Duty	01-0480-0-2403-060-9436-3130-000-651	\$1,000
Variable Benefits	01-0480-0-3xx2-060-9436-3130-000-651	276
Materials & Supplies	01-0480-0-4300-060-9436-3130-000-651	1,500
Interprogram Charges/Printing	01-0480-0-5725-060-9436-3130-000-651	500
Other Services	01-0480-0-5800-020-9435-7200-000-651	32,000
Licensing Software	01-0480-0-5882-020-1497-3160-000-651	7,000
Set Aside	01-0480-0-5885-020-9435-7200-000-651	788,094
TOTAL		\$830,370

Allocated Revenue: \$906,468

Total Budget: \$906,468 (Locally Restricted)

MCKINNEY VENTO HOMELESS CHILDREN EDUCATION GRANT

Coordinator

TRACEY WILTSHIRE Coordinator

The McKinney-Vento monies are utilized in Twin Rivers Unified School District to provide services for pre-school 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, school supplies, clothing and Regional Transit Bus Passes to maintain school of origin.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2018-2019 Budget
Classified Support - Extra Duty	01-5630-0-2203-060-0000-3130-000-344	\$0
Variable Benefits	01-5630-0-3xxx-060-0000-3130-000-344	0
Materials & Supplies	01-5630-0-4300-060-1421-3130-000-344	0
Travel & Conference	01-5630-0-5225-060-1695-3130-000-344	0
Travel Mileage	01-5630-0-5230-060-0000-3130-000-344	0
Other Services	01-5630-0-5100-060-0000-3600-000-344	0
Direct Support/Indirect Cost @ 5.83%	01-5630-0-7310-060-0000-7210-000-344	0
TOTAL		\$0

Total Revenue: \$125,000

Total Budget: \$0 (Restricted)

MEDI-CAL BILLING OPTION PROGRAM

KATHLEEN M. WALKER Executive Director

The Department of Health Care Services Local Education Agency (LEA) Medi-Cal Direct 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.

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

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Extra Duty	01-5640-0-1103-300-5750-1110-000-383	\$765
Certificated Salaries - Substitutes	01-5640-0-1104-300-5770-1120-000-383	388
Other Certificated - Extra Duty	01-5640-0-1903-300-0000-2100-000-383	5,000
Paraeducators - Substitutes	01-5640-0-2104-300-5750-1110-000-383	214
Other Classified - Extra Duty	01-5640-0-2903-300-0000-2100-000-383	4,000
Variable Benefits	01-5640-0-3xxx-300-xxx0-x1x0-000-383	1,959
Books Other Than Textbooks	01-5640-0-4200-300-0000-x1x0-000-383	3,500
Materials & Supplies	01-5640-0-4300-300-xxxx-xxxx-000-383	169,515
Computer Software & Supplies	01-5640-0-431x-300-xxxx-x1xx-000-383	9,300
Materials & Supplies over \$500-\$4,999	01-5640-0-4400-300-0000-x1x0-000-383	9,800
Computer Supplies over \$500-\$4,999	01-5640-0-4410-300-0000-x1x0-000-383	36,038
Travel & Conference	01-5640-0-5200-300-xxxx-x1xx-000-383	43,021
Dues & Memberships	01-5640-0-5300-300-0000-3140-000-383	3,500
Rental/Leases/Repairs	01-5640-0-5600-300-0000-2100-000-383	10,500
Professional/Consulting Services	01-5640-0-58xx-300-0000-xxx0-000-383	54,000
Field Trips	01-5640-0-5865-300-0000-2100-000-383	2,000
Licensing Software	01-5640-0-5882-300-xxxx-x1xx-000-383	6,500
Indirect Cost	01-5640-0-7310-300-0000-7210-000-383	40,000
TOTAL		\$400,000

Total Revenue: \$400,000

Total Budget:

\$400,000 (Restricted)

MISCELLANEOUS

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Billable Personnel	0.50	\$45,613	\$12,341
Subtotal FTE, Salaries & Benefits	0.50		\$57,954

Category	Budget Code	2018-2019 Budget
Legal Services	01-0000-0-5880-010-0000-7160-220-669	\$800,000
PERS/STRS Employee Benefit Adjustments	01-0000-0-3xxx-xxx-xxxx-xxxx-257-669	10,000
CALPERS Unfunded Liability	01-0000-0-3202-xxx-xxxx-xxxx-257-669	90,000
PERS/STRS Penalties and Admin Fees	01-0000-0-5800-000-0000-7200-257-669	10,000
State Unemployment Exper. Charges - Cert.	01-0000-0-3501-000-1110-1000-670-669	31,000
State Unemployment Exper. Charges - Class.	01-0000-0-3502-000-9590-7200-670-669	31,000
Banking Forms/Fees Expenditure Account	01-0000-0-5800-020-0000-7200-670-669	26,000
Indirect Costs from Cafeteria Fund	01-0000-0-7350-170-0000-7210-670-669	(979,858)
Indirect Costs from Adult Ed. Fund	01-0000-0-7350-894-0000-7210-670-669	(210,413)
Indirect Costs from Child Dev. Fund	01-0000-0-7350-000-0001-7210-670-669	(491,569)
Indirect Costs within General Fund	01-0000-0-7310-020-0000-7210-670-669	(2,089,785)
Community School Program	01-0000-0-7142-000-0000-9200-670-669	590,800
Retiree Benefits/Health, Instructional	01-0000-0-3701-000-1590-xxxx-671-669	650,000
Retiree Benefits/Health, Non-Instructional	01-0000-0-3702-000-9590-xxxx-671-669	800,000
PARS Retirement Payment	01-0000-0-5800-000-xxxx-xxxx-727-669	1,121,256
Facilities Rentals & Leases - Custodial	01-0000-0-2203-000-9215-8200-000-800	50,000
Facilities Rentals & Leases - Reimbursements	01-0000-0-xxxx-xxx-xxxx-000-850	45,000
TOTAL		\$483,431

Total Budget: \$541,385

TERESA ROWAN Director

NEW TEACHER SUPPORT

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 2018-2019 school year, the district is continuing its partnership with the Sacramento County Office of Education at a district cost.

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

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Stipends	01-0051-0-1102-110-1695-2140-091-518	\$97,200
Variable Benefits	01-0051-0-3xx1-110-1695-2140-091-518	18,952
Materials & Supplies	01-0051-0-43xx-141-1252-1000-000-518	31,336
TOTAL		\$147,488

Contribution Revenue: \$147,488

Total Budget: \$147,488 (Locally Restricted)

ORAL HEALTH

RUDY PUENTE Director CHRISTI KAGSTROM Coordinator

The Oral Health fund is used to support district-wide health wellness and prevention activities for all students. The Oral Health funding resources will be used by Health Services personnel to provide health wellness and prevention services such as mandated vision and hearing screening that support the academic achievement of all students.

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

Category	Budget Code	2018-2019 Budget
Certificated Nurse - Extra Duty Variable Benefits Materials & Supplies Other Services Catering	01-0491-0-1203-060-0000-3140-000-720 01-0491-0-3901-060-0000-3140-000-720 01-0491-0-4300-060-0000-3140-000-720 01-0491-0-5800-060-0000-3140-000-720 01-0491-0-5825-060-0000-3140-000-720	\$5,057 986 1,000 5,000 300
TOTAL		\$12,343

Contribution Revenue:

\$12,343 Total Budget: \$12,343 (Locally Restricted)

PACIFIC INFANT/TODDLER CENTER

JULIE MONTALI Director ELIZABETH CUNNION 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.

STAFF	FTE	SALARIES	BENEFITS
Teacher	0.20	\$11,633	\$3,948
ECE Assistant I	0.38	11,770	6,955
ECE Assistant II	0.50	15,924	4,415
ECE Assistant III	0.50	21,491	13,068
ECD Preschool Site Supervisor	0.50	24,748	8,272
ECE Paraeducator	0.81	29,519	15,122
Subtotal FTE, Salaries & Benefits	2.89		\$166,864

Category	Budget Code	2018-2019 Budget
Materials & Supplies Professional/Consulting Services	01-0023-0-4300-555-0001-1000-000-462 01-0023-0-5800-555-0001-1000-000-462	\$28,281 28,282
TOTAL		\$56,563

Contribution Revenue: \$ 223,427

Total Budget: \$223,427 (Locally Restricted)

POLICE SERVICES

DAVID LUGO School Chief of Police

The Twin Rivers Unified School District Police Department is responsible for providing law enforcement services on and about the Twin Rivers Unified School District properties. The primary focus is on those 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Chief Police Services	1.00	\$127,812	\$28,475
Lieutenant Police Services	1.00	99,206	35,340
Interim Lieutenant Police Services		0	0
Sergeant	3.00	308,637	97,322
Police/School Resource Officer	18.00	1,239,911	560,950
Police Department Dispatcher	5.00	258,817	116,152
Police Administrative Analyst	1.00	76,440	29,090
•			
Subtotal FTE, Salaries & Benefits	29.00		\$2,978,153

		2018-2019
Category	Budget Code	Budget
Classified Support - Overtime	01-0000-0-2201-070-0000-8300-000-612	\$30,000
Classified Support - Stipends	01-0000-0-2202-070-0000-8300-000-612	6,000
Classified Support - Extra Duty	01-0000-0-2203-070-0000-8300-000-612	18,000
Classified Support - Substitutes	01-0000-0-2204-070-0000-8300-000-612	60,000
Uniform Allowances	01-0000-0-2279-070-0000-8300-000-612	20,000
Classified Clerical - Overtime/Extra Duty	01-0000-0-24xx-070-0000-8300-000-612	31,900
Classified Clerical - Substitutes	01-0000-0-2404-070-0000-8300-000-612	35,000
Classified Variable Benefits	01-0000-0-3xxx-070-0000-8300-000-612	25,109
PERS/Survivor Benefits	01-0000-0-3912-070-0000-8300-000-612	1,500
Materials & Supplies	01-0000-0-43xx-070-0000-8300-000-612	9,500
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-070-0000-8300-000-612	5,000
Travel & Conference	01-0000-0-5200-070-0000-8300-000-612	15,000
Travel Conference - Out of State	01-0000-0-5225-070-0000-8300-000-612	100
Dues & Membership	01-0000-0-5300-070-0000-8300-000-612	200
Rentals/Leases/Repairs	01-0000-0-5600-070-0000-8300-000-612	10,000
Interprogram Charges/Postage	01-0000-0-5715-070-0000-8300-000-612	500
Interprogram Charges/Printing	01-0000-0-5725-070-0000-8300-000-612	1,500
Interfund Charges/Nutrition Services	01-0000-0-5753-070-0000-8300-000-612	100
Other Services	01-0000-0-5800-070-0000-8300-000-612	20,000
Catering	01-0000-0-5825-070-0000-8300-000-612	1,000
Fingerprinting	01-0000-0-5870-070-0000-8300-000-612	500
Postage	01-0000-0-5920-070-0000-8300-000-612	100
Cellular Services	01-0000-0-5930-070-0000-8300-000-612	5,000
K-9 Program	01-0000-0-xxxx-070-9350-8300-000-612	9,500
Fuel/Oil	01-0000-0-4340-070-9750-8300-000-612	100
Maintenance Of Equipment - Supplies	01-0000-0-4350-070-9750-8300-000-612	50
Repairs/Vehicle Maintenance	01-0000-0-5600-070-9750-8300-000-612	1,000
Transportation Direct Charges/Fuel/Oil	01-0000-0-5711-070-9750-8300-000-612	70,000
Transportation Direct Charges/Repairs	01-0000-0-5743-070-9750-8300-000-612	17,818
Other Services/Vehicle Maintenance	01-0000-0-5800-070-9750-8300-000-612	17,000
Classified Support - Extra Duty (Field Training)	01-0000-0-2203-070-9222-8300-000-612	5,000
Classified Variable Benefits	01-0000-0-3xxx-070-9222-8300-000-612	815
Classified Support - Extra Duty (Safety)	01-0000-0-2203-070-9597-8300-000-612	100,000
Classified Variable Benefits	01-0000-0-3xxx-070-9597-8300-000-612	4,569
Police Services Supplemental Budget	01-0000-0-xxxx-070-xxxx-8300-000-697	153,000
TOTAL		\$674,861

Total Budget: \$3,653,014

PRINT SERVICES

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, and the department oversees the U.S. and Inter-District mail service, postage meter and bulk rate postage.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Document Publishing Technician Senior	1.00	\$72,781	\$31,801
Graphics & Document Coordinator	1.00	73,863	34,622
Document Publishing Technician	1.00	40,310	30,243
Subtotal FTE, Salaries & Benefits	3.00		\$283,621

Category	Budget Code	2018-2019 Budget
Classified Support- Overtime/Substitutes	01-0000-0-24xx-050-0000-7550-000-619	\$5,560
Classified Variable Benefits	01-0000-0-3xxx-050-0000-7550-000-619	833
Materials & Supplies	01-0000-0-4300-050-0000-7550-000-619	54,590
Materials & Supplies-Meetings	01-0000-0-4325-050-0000-7550-000-619	100
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-050-0000-7550-000-619	1,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-050-0000-7550-000-619	1,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7550-000-619	99,600
Staff Develop. & Technology Service	01-0000-0-5738-050-0000-7550-000-619	100
Professional/Consulting Services	01-0000-0-5800-050-0000-7550-000-619	2,400
Catering	01-0000-0-5825-050-0000-7550-000-619	800
Other Serv. "To Be Allocated"	01-0000-0-5899-050-0000-7550-000-619	95,944
Subtotal		\$261,927
Interprogram Credits/Printing	01-0000-0-5725-050-0000-7550-000-619	(\$341,078)
Interfund Credits/Printing	01-0000-0-5755-050-0000-7550-000-619	(21,400)
TOTAL		(\$100,551)

Total Budget: \$183,070

PROFESSIONAL DEVELOPMENT AND CURRICULUM & INSTRUCTION

LAURA LOFGREN Director

The professional development funds are utilized to support both certificated and classified TRUSD 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 TRUSD: Unparalleled Student Achievement, Engagement and Outreach, and Organizational Efficiency and Effectiveness. Additionally, this budget funds programs such as: National Board Certification for Teachers (NBCT) and Peer Assistant Review (PAR).

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Prof. Dev. and Curriculum & Instruction	1.00	\$139,066	\$34,012
Coordinator, Curriculum & Instruction	2.00	218,122	64,931
Program Development Specialist	0.10	7,915	2,303
Administrative Secretary Senior	1.00	64,613	39,570
Administrative Clerk Senior	1.66	75,133	33,000
Subtotal FTE, Salaries & Benefits	5.76		\$678,667

Category	Budget Code	2018-2019 Budget
	Dudger coue	Duuget
Administration		** **
Classified Sub Salaries	01-0000-0-2404-141-0000-2100-000-641	\$350
Variable Benefits	01-0000-0-3902-141-0000-2100-000-641	75
Materials & Supplies	01-0000-0-4xxx-141-0000-2100-000-641	10,750
Travel/Conference	01-0000-0-52xx-141-0000-2100-000-641	1,500
Mileage	01-0000-0-5230-141-0000-2100-000-641	500
Rentals/Leases/Repairs	01-0000-0-5600-141-0000-2100-000-641	2,601
Interprogram/Printing	01-0000-0-5725-141-0000-2100-000-641	500
Other Services	01-0000-0-5800-141-0000-2100-000-641	2,000
Catering	01-0000-0-5825-141-0000-2100-000-641	2,000
Licensing Software	01-0000-0-5882-141-0000-2100-000-641	1,000
Cellular Services	01-0000-0-5930-141-0000-2100-000-641	500
Wireless Services	01-0000-0-5935-141-0000-2100-000-641	1,000
Professional Development		
Certificated Variable Salaries	01-0000-0-1103-141-1695-xxx0-000-641	\$5,000
Substitute Salaries	01-0000-0-1104-141-1695-xxx0-000-641	800
Substitute Salaries (NBCT)	01-0000-0-1104-141-1695-1000-258-641	2,000
Other Certificated Salaries (NBCT)	01-0000-0-1903-141-1695-2100-258-641	500
Classified Clerical Overtime	01-0000-0-2401-141-1695-2140-000-641	2,000
Variable Benefits	01-0000-0-3xxx-141-1695-xxx0-000-641	1,005
Variable Benefits (NBCT)	01-0000-0-3xx1-141-1695-xx00-258-641	505
Books Other Than Textbooks	01-0000-0-4200-141-1695-2100-000-641	5,000
Materials & Supplies	01-0000-0-43xx-141-xxxx-xxx0-000-641	19,470
Sub-Agreements for Services	01-0000-0-5100-141-9538-2100-000-641	5,000
Travel & Conference	01-0000-0-52xx-141-1695-xxx0-000-641	6,000
Rentals/Leases/Repairs	01-0000-0-5600-141-1695-1000-000-641	2,000
Interprogram/Printing	01-0000-0-5725-141-1695-xx00-000-641	4,000
Professional Consulting Services	01-0000-0-5800-141-1695-xx00-000-641	13,117
Professional Consulting Services (NBCT)	01-0000-0-5800-141-1695-1000-258-641	1,000
Catering	01-0000-0-5825-141-1695-xxx0-000-641	9,000
Curriculum & Instruction		
Certificated Variable Salaries	01-0000-0-1103-141-0000-2130-231-641	\$20,750
Variable Benefits	01-0000-0-3xx1-141-0000-2130-231-641	5,250
Books Other Than Textbooks	01-0000-0-4200-141-0000-2130-231-641	5,810
Materials & Supplies	01-0000-0-4xxx-141-0000-2130-231-641	11,593
Travel & Conference	01-0000-0-5200-141-0000-2130-231-641	6,342
Mileage	01-0000-0-5230-141-0000-2130-231-641	3,500
Cellular Services	01-0000-0-5930-141-0000-2130-231-641	357
Wireless Services	01-0000-0-5935-141-0000-2130-231-641	500
LCAP	01-0730-0-xxxx-141-0000-2100-000-641	110,192
TOTAL		\$263,467

PSYCHOLOGICAL SERVICES

KATHLEEN WALKER Executive Director

Services provided by school psychologists in the general education program, as well as special education, include: consultation with parents and staff regarding how to best help students learn; direct interventions, such as counseling with students and families; participation in Student Study and IEP Teams to plan specific services for students at risk; liaison with agencies; development of behavior plans; and crisis intervention for all district schools. Assessments may be completed to identify learning difficulties, as well as reassessments of students in special education programs are required every three years.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Special Education	0.10	\$15,665	\$3,752
Administrative Secretary Senior	0.10	6,461	2,956
Psychologist	11.97	1,139,575	313,324
Subtotal FTE, Salaries & Benefits	12.17		\$1,481,733

Category	Budget Code	2018-2019 Budget
Books Other than Textbooks	01-0000-0-4200-140-0000-3120-000-614	\$500
Materials & Supplies	01-0000-0-4300-140-0000-3120-000-614	7,265
Mileage	01-0000-0-5230-140-0000-3120-000-614	562
TOTAL		\$8,327

Total Budget: \$1,490,060

PUPIL TESTING

RUSS SELKEN Executive Director CHRIS ARNOLD Manager

This office manages the CAASPP, Physical Fitness, and district tests. Services include site staff training; ordering and inventorying test materials; scheduling tests in the student achievement software system; scheduling print orders for test booklets; scanning tests and surveys when needed, etc.

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

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Extra Duty	01-0750-0-1103-210-1110-1000-000-412	\$2,730
Variable Benefits	01-0750-0-3xxx-210-1110-1000-000-412	776
Materials & Supplies	01-0750-0-4300-210-0000-3160-000-412	10,000
Computer Software & Supplies	01-0750-0-4310-210-0000-3160-000-412	1,414
Computer Supplies \$500-\$4,999	01-0750-0-4410-210-0000-3160-000-412	1,320
Travel & Conference	01-0750-0-5200-210-xxxx-xxxx-000-412	8,000
Interprogram Charges/Printing	01-0750-0-5725-210-xxxx-xxxx-000-412	5,500
Other Services	01-0750-0-5800-210-0000-3160-000-412	12,057
Licensing Software	01-0750-0-5882-210-0000-3160-000-412	14,706
Direct Support/Indirect Cost @ 5.83%	01-0750-0-7310-210-0000-7210-000-412	3,294
TOTAL		\$59,797

Total Revenue: \$ 59,797

Total Budget: \$59,797 (Locally Restricted)

PURCHASING SERVICES

Purchasing Services is responsible for: purchasing all district equipment, supplies and services using bid procedures, requests for quotes, piggybackable bids & recommended vendors; establish purchasing standards and specifications; monitor purchases to ensure district standards; and acts 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.

The Contracting & E-Rate Services (CES) develops and implements standard contracting and service agreement documentation and approval processes and reviews and recommends changes to contract language to manage risk, exposure and obligation for the TRUSD. The CES Department administers TRUSD's E-Rate program, in close association with the District's IT Support Services Department. This federal program helps us obtain funding in the form of reimbursements for eligible telecommunication and technology related services and infrastructure.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Purchasing Services	1.00	\$132,609	\$43,091
Manager, Contracting	1.00	109,677	41,941
Supervisor, Purchasing Services	1.00	91,870	37,048
Buyer	1.00	64,613	29,558
Administrative Secretary	1.00	59,259	28,086
Purchasing Assistant	2.00	94,391	37,819
Subtotal FTE, Salaries & Benefits	7.00		\$769,962

Category	Budget Code	2018-2019 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7530-000-605	\$5,000
Materials & Supplies - Meetings	01-0000-0-4325-050-0000-7530-000-605	200
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-050-0000-7530-000-605	12,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-050-0000-7530-000-605	2,000
Travel & Conference	01-0000-0-5200-050-0000-7530-000-605	3,000
Mileage	01-0000-0-5230-050-0000-7530-000-605	100
Dues & Memberships	01-0000-0-5300-050-0000-7530-000-605	400
Rents/Leases/Repairs	01-0000-0-5600-050-0000-7530-000-605	5,000
Interprogram/Printing	01-0000-0-5725-050-0000-7530-000-605	200
Catering	01-0000-0-5825-050-0000-7530-000-605	500
Licensing Software	01-0000-0-5882-050-0000-7530-000-605	32,000
Cellular Services	01-0000-0-5930-050-0000-7530-000-605	1,000
Improvement of Buildings/Equipment	01-0000-0-6xxx-050-0000-7530-000-605	20,357
Contracting/E-Rate Services	01-0000-0-xxxx-050-0000-7560-000-636	5,510
Joint Powers Association (JPA)	01-0408-0-xxxx-050-0000-7530-000-649	3,300
TOTAL		\$90,567

SUSANA RAMIREZ, Ed.D. Director

REFUGEE STUDENT IMPACT GRANT (RSI)

The Refugee School Impact (RSI) Grant is a federal grant awarded to our district because of the influx of refugee students and families who enrolled in our schools. The grant funds allow our district to provide focused services and case management for a minimum of 151 of our refugee students and their families. RSI funds are utilized to provide refugee students and families with the necessary knowledge to successfully navigate through our education system as well as other social service systems. Students are provided with both academic and social emotional support that will enhance their opportunity to succeed in our schools and community. School staff are also provided with professional development that guides them to work more effectively with our refugee students.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor	0.59	\$58,791	\$16,228
Family and Community Liaison	1.00	33,675	10,338
Subtotal FTE, Salaries & Benefits	1.59		\$119,032

Category	Budget Code	2018-2019 Budget
Travel & Conference	01-5840-9-5200-100-1695-2100-000-346	2,135
TOTAL		\$2,135

Total Revenue: \$121,167	Total Budget:	\$121,167
		(Restricted)

SALARIES/BENEFITS

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Reserve Teachers (Pending Increased Enrollment)	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2018-2019 Budget
Variable Salaries/Benefits:		
Certificated Salaries - Substitutes	01-0000-0-1104-xxx-1110-1000-000-050	\$1,800,000
Certificated Salaries - First 4 Days of School	01-0000-0-1104-xxx-1110-1000-003-050	100,000
Certificated Pupil Support - Substitutes	01-0000-0-1204-xxx-0000-xxxx-000-050	15,000
Certificated Supervisor - Substitutes	01-0000-0-1304-xxx-0000-2700-000-050	50,000
Instructional Paraeducators - Substitutes	01-0000-0-2104-xxx-1110-1000-000-050	10,000
Campus Monitor/Health Asst./Library Asst Subs	01-0000-0-2204-xxx-0000-xxxx-000-050	55,000
Classified - Overtime	01-0000-0-2401-xxx-0000-xxxx-000-050	35,000
Classified - Extra Duty	01-0000-0-2403-xxx-0000-xxxx-000-050	5,000
Classified - Substitutes	01-0000-0-2404-xxx-0000-xxxx-000-050	230,000
Classified - Extra Hours (Straight Time)	01-0000-0-2405-xxx-0000-xxxx-000-050	0
Classified Confidential - Overtime/Substitutes	01-0000-0-25xx-xxx-0000-xxxx-000-050	50,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-050	290,100
Subtotal		\$2,640,100
Home & Hospital Extra Duty	01-0000-0-1103-xxx-1430-1000-000-051	\$65,000
Independent Study (Elementary schools)	01-0000-0-1103-xxx-3300-1000-000-051	0
Assistant to the Principal (Elementary-Teacher in Charge)	01-0000-0-1902-xxx-1740-2700-000-051	40,000
Counseling Stipends	01-0000-0-1202-xxx-0000-3110-000-051	22,500
Coaching Stipends/Athletic	01-0000-0-xx02-xxx-1240-4200-000-051	930,000
Coaching Stipends/Extra Curricular	01-0000-0-xx02-xxx-1365-4100-000-051	530,000
Class Size Overages	01-0000-0-1103-xxx-1110-1000-015-051	90,000
CDS Stipend - Extra Minutes	01-0000-0-1102-xxx-3550-1000-000-051	8,400
Dept./Grade Level Chair	01-0000-0-1102-xxx-1110-1000-017-051	200,000
Interview Panel Subs (HR Requested)	01-0000-0-xx04-xxx-xxxx-xxxx-030-051	15,000
TK/Kinder & 1st Grade Assessments	01-0000-0-1104-xxx-1110-1000-016-051	65,000
Teacher Sixth Period Pay (District)	01-0000-0-1105-xxx-1633-1000-080-051	440,000
Teacher Sixth Period Pay-Cont./I.S. (District)	01-0000-0-1105-xxx-3xxx-1000-080-051	64,000
Focus Groups (subs)	01-0000-0-1104-xxx-1110-1000-081-051	3,000
Negotiations (sub for teachers doing prep work)	01-0000-0-1104-030-9695-7120-000-051	10,000
Out of Class/Miscellaneous	01-0000-0-2x99-xxx-xxxx-xxxx-257-051	10,000
Vacation Payoffs	01-0000-0-2x10-xxx-xxxx-xxxx-822-051	200,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-051	422,922
Subtotal		\$3,115,822
Supplemental/Concentration Variable		
Certificated	01-0730-0-1104-xxx-xxxx-1000-000-050	\$126,925
Classified	01-0730-0-2xxx-xxx-1000-000-050	26,257
Benefits	01-0730-0-2xxx-xxx-1000-000-050	25,785
Subtotal	01-0750-0-5xxx-xxx-xxxx-1000-000-050	
Subtotal		\$178,967
Salary Offsets		(#20.010.570)
Certificated (Teachers)	01-0000-0-11xx-333-xxxx-1000-000-000	(\$39,210,670)
Benefits	01-0000-0-3xxx-333-xxxx-1000-000-000	(12,876,300)
Subtotal		(\$52,086,970)
Projected Savings/Open Positions:		
Certificated	01-0000-0-1106-000-1110-1000-000-052	(\$500,000)
Classified	01-0000-0-2x06-000-0000-7200-000-052	(850,000)
Benefits	01-0000-0-3xxx-000-xxxx-xxxx-000-052	(650,000)
Subtotal		(\$2,000,000)
mom+*		
TOTAL		(\$48,152,081)

Total Budget: (\$48,152,081)

TBD Associate Superintendent

SCHOOL LEADERSHIP

School Leadership is an educational unit responsible for PK-12 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Associate Superintendent, School Leadership	1.00	\$223,722	\$44,200
Executive Assistant II	1.00	87,487	30,935
Subtotal FTE, Salaries & Benefits	2.00		\$386,345

Category	Budget Code	2018-2019 Budget
Books Other Than Textbooks	01-0000-0-4200-085-0000-2100-000-607	\$8,838
Materials & Supplies	01-0000-0-4300-085-0000-2x00-000-607	3,500
Materials & Supplies - Meetings	01-0000-0-4325-085-0000-2100-000-607	1,000
Travel & Conference	01-0000-0-5200-085-0000-2100-000-607	1,718
Mileage	01-0000-0-5230-085-0000-2100-000-607	50
Interprogram Charges/Printing - Admin	01-0000-0-5725-085-0000-2100-000-607	1,000
Other Services	01-0000-0-5800-085-0000-2700-000-607	2,500
Catering	01-0000-0-5825-085-0000-2100-000-607	506
Wireless Services	01-0000-0-5935-085-0000-2100-000-607	500
TOTAL		\$19,612

CENTRALIZED INSTRUCTIONAL SERVICES

Category	Budget Code	2018-2019 Budget
Clerical & Office - Overtime	01-0000-0-2401-081-0000-2700-000-628	\$6,500
Variable Benefits	01-0000-0-3xxx-081-0000-2700-000-628	1,500
Materials & Supplies for Copiers	01-0000-0-4300-081-0000-2x00-000-628	12,000
Materials & Supplies - Meetings	01-0000-0-4325-081-0000-2700-000-628	2,000
Rentals/Leases/Repairs	01-0000-0-5600-081-0000-2100-000-628	53,088
Interprogram Charges/Postage	01-0000-0-5715-081-0000-2100-000-628	2,000
Interprogram Charges/Printing	01-0000-0-5725-081-xxx0-xx00-000-628	95,000
TOTAL		\$172,088

SCHOOL LEADERSHIP ELEMENTARY EDUCATION

The Elementary Education Department is an educational unit within the School Leadership Division, and supports the mission and vision for students in grades PK-6. 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Elementary	1.00	\$138,080	\$35,000
Executive Assistant I	1.00	71,792	31,530
Subtotal FTE, Salaries & Benefits	2.00		\$276,402

Category	Budget Code	2018-2019 Budget
Certificated Variables Salaries	01-0000-0-1x0x-085-xxx0-xx00-000-608	\$5,500
Classified Variable Salaries	01-0000-0-2x0x-085-xxx0-xxx0-000-608	2,000
Variable Benefits	01-0000-0-3xxx-085-xxx0-xxx0-000-608	1,180
Books Other Than Textbooks	01-0000-0-4200-085-xxxx-xxx0-000-608	2,802
Materials & Supplies	01-0000-0-4300-085-xxxx-xx00-000-608	2,711
Computer Software & Supplies	01-0000-0-4310-085-0000-2100-000-608	500
Materials & Supplies - Meetings	01-0000-0-4325-085-0000-2x00-000-608	700
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-085-0000-2100-000-608	500
Computer Supplies \$500-\$4,999	01-0000-0-4410-085-0000-2100-000-608	1,500
Travel & Conference	01-0000-0-5200-085-xxxx-xx00-000-608	2,750
Mileage	01-0000-0-5230-085-0000-2100-000-608	500
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2x00-000-608	150
Interprogram Charges/Field Trips	01-0000-0-5742-085-1110-1000-000-608	500
Other Services	01-0000-0-5800-085-xxxx-21x0-000-608	9,500
Catering	01-0000-0-5825-085-1695-xx00-000-608	1,750
Licensing Software	01-0000-0-5882-085-0000-2100-000-608	500
Wireless Services	01-0000-0-5935-085-0000-2100-000-608	500
TOTAL		\$33,543

Total Budget: \$309,945

SCHOOL LEADERSHIP K-8 AND CHARTERS EDUCATION

The PK-8 & Charters is an education unit within the School Leadership Division, and supports the mission and vision for all students in PK-8 and Charters. The work of the PK-8 and Charters 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. PK-8 and Charters work closely with other departments like Secondary Education, Special Education, English Learner Services Department, Professional Development, and VAPA to support the success of all students. PK-8 & Charters consult frequently with Human Resources and various departments within Administrative Services.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Elementary	1.00	\$138,080	\$35,000
Subtotal FTE, Salaries & Benefits	1.00		\$173,080

Category	Budget Code	2018-2019 Budget
Certificated Variables Salaries	01-0000-0-1x03-085-0000-xxx0-000-610	\$1,750
Classified Variable Salaries	01-0000-0-2x0x-085-0000-xxx0-000-610	2,000
Variable Benefits	01-0000-0-3xxx-085-0000-xxx0-000-610	585
Books Other Than Textbooks	01-0000-0-4200-085-0000-2x00-000-610	2,708
Materials & Supplies	01-0000-0-43xx-085-0000-xx00-000-610	7,500
Computer Software & Supplies	01-0000-0-4310-085-0000-2100-000-610	1,000
Inventories Supplies \$500-\$4999	01-0000-0-4400-085-0000-2100-000-610	3,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-085-0000-2100-000-610	3,000
Travel & Conference	01-0000-0-5200-085-0000-2x00-000-610	4,500
Mileage	01-0000-0-5230-085-0000-2100-000-610	700
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2x00-000-610	200
Other Services	01-0000-0-5800-085-0000-2100-000-610	5,000
Licensing Software	01-0000-0-5882-085-0000-2100-000-610	1,000
Wireless Services	01-0000-0-5935-085-0000-2100-000-610	600
TOTAL		\$33,543

Total Budget: \$20

\$206,623

SCHOOL LEADERSHIP SECONDARY EDUCATION

ROXANNA VILLASENOR Executive Director

The Secondary Education Department is an education 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 TRUSD 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Secondary	1.00	\$138,080	\$35,000
Coordinator, Counseling & CCR	1.00	112,390	33,716
Executive Assistant I	1.00	63,815	31,860
Administrative Clerk Senior	1.00	40,622	18,605
Subtotal FTE, Salaries & Benefits	4.00		\$474,088

Category	Budget Code	2018-2019 Budget
Certificated Variables Salaries	01-0000-0-1x0x-xxx-xxxx-xxx0-000-609	\$3,300
Classified Variable Salaries	01-0000-0-2401-085-0000-2100-000-609	500
Variable Benefits	01-0000-0-3xxx-xxx-xxx0-000-609	1,289
Books Other Than Textbooks	01-0000-0-4200-xxx-xxxx-xxx0-000-609	5,125
Materials & Supplies	01-0000-0-4300-xxx-xxxx-xxx0-000-609	8,000
Computer Software & Supplies	01-0000-0-4310-xxx-0000-2100-000-609	1,500
Materials & Supplies - Meetings	01-0000-0-4325-xxx-0000-2x00-000-609	1,930
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-085-0000-2100-000-609	1,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-085-0000-2100-000-609	2,500
Travel & Conference	01-0000-0-52xx-xxx-2100-000-609	8,750
Mileage	01-0000-0-5230-xxx-0000-2100-000-609	1,500
Interprogram Charges/Printing	01-0000-0-5725-085-xxx0-xx00-000-609	550
Other Services	01-0000-0-5800-085-1695-2140-000-609	2,500
Catering	01-0000-0-5825-xxx-0000-2x00-000-609	2,000
Wireless Services	01-0000-0-5935-085-0000-2100-000-609	600
TOTAL		\$41,044

Total Budget: \$515,132

SPECIAL EDUCATION Administration, Operations, and Misc.

KATHLEEN WALKER Executive Director

The Special Education administration provides the coordination and supervision of all special education programs in the district. Administration is responsible for finding and providing a free, appropriate education for every student in need of special education services in the district.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2018-2019 Budget
Home & Hospital - Certificated Salaries	01-6500-0-1103-300-5750-1130-303-250	\$105,500
Home & Hospital - Certificated Variable Benefits	01-6500-0-3xx1-300-5750-1130-303-250	17,110
Home & Hospital - Materials & Supplies	01-6500-0-4300-300-5750-1130-303-250	140
Home & Hospital - Interprogram Charges/Printing	01-6500-0-5725-300-5750-1130-303-250	100
IEP's - Certificated Teacher Salaries - Substitutes	01-6500-0-1104-300-57x0-11x0-300-250	17,505
IEP's - Variable Benefits	01-6500-0-3xx1-300-57x0-11x0-300-250	2,495
Class Size Overage - Certificated Salaries - Extra Duty	01-6500-0-1x03-300-5770-x1x0-015-250	19,060
Class Size Overage - Variable Benefits	01-6500-0-3xxx-300-5770-x1x0-015-250	4,752
6th Period - Certificated Salaries - Extra Duty	01-6500-0-1105-xxx-5750-1110-080-250	86,400
6th Period - Variable Benefits	01-6500-0-3xxx-xxx-5750-1110-080-250	16,831
Certificated Salaries - Extra Duty	01-6500-0-1103-300-57x0-11x0-000-250	42,493
Certificated Teacher Salaries - Substitutes	01-6500-0-1104-300-57x0-11x0-000-250	205,000
Certificated Support Salaries - Extra Duty	01-6500-0-1203-300-5xxx-31x0-000-250	43,240
Certificated Support Salaries - Substitutes	01-6500-0-1204-300-5xxx-31x0-000-250 01-6500-0-1903-300-5060-2100-000-250	10,000 250
Certificated Other Salaries - Extra Duty Classified Paraeducator Salaries - Extra Duty	01-6500-0-1903-500-5000-2100-000-250	11,713
Classified Paraeducator Salaries - Extra Duty	01-6500-0-2103-XXX-5750-1110-000-250	50,500
Classified Support Salaries - Substitues	01-6500-0-2203-300-5770-3140-000-250	13,150
Classified Support Salaries - Substitutes	01-6500-0-2203-500-5770-5140-000-250	250
Classified Clerical Salaries - Substitutes	01-6500-0-2204-300-5001-0200-000-250	12,850
Variable Benefits	01-6500-0-3xxx-xxx-5xxx-xxxx-000-250	49,918
Administration - Contracted Services	01-6500-0-2203-300-5770-3140-000-202	3,000
Administration - Contracted Services Benefits	01-6500-0-3902-300-5770-3140-000-202	800
Administration - Books, Materials & Supplies, and Equipment	01-6500-0-4xxx-300-5xxx-xxx0-000-202	29,700
Administration - Travel	01-6500-0-52xx-300-50xx-xxx0-000-202	3,000
Administration - Mileage	01-6500-0-5230-300-50xx-xxx0-000-202	6,200
Administration - Rentals/Leases/Repairs	01-6500-0-5600-xxx-5001-2x00-000-202	5,000
Administration - Interprogram Charges/Postage	01-6500-0-5715-xxx-5001-2x00-000-202	5,721
Administration - Interprogram Charges/Printing	01-6500-0-5725-300-5001-2100-000-202	2,500
Administration - Consulting Services	01-6500-0-5800-300-5001-2100-000-202	5,000
Administration - Other Services - Consultants	01-6500-0-5832-300-5001-x1x0-000-202	3,500
Administration - Fingerprinting	01-6500-0-5870-300-5001-2100-000-202	100
Administration - Legal Fees	01-6500-0-5880-300-5001-7160-000-202	96,000
Administration - Licensing Software	01-6500-0-5882-300-5001-2100-000-202	950
Administration - Parent Mileage	01-6500-0-5890-300-5750-3600-000-202	100
Administration - Postage	01-6500-0-5920-300-5001-2100-000-202	300
Administration - Cellular Services	01-6500-0-5930-300-5001-2100-000-202	2,534
Administration - County Operated SDC Program	01-6500-0-7142-300-5001-9200-000-202	598,365
Administration - Heritage Peak Charter School	01-6500-0-7299-000-5001-9200-000-202	305,000
Staff Development - Teacher Salaries	01-6500-0-1103-300-57x0-11x0-000-205	24,751 15,763
Staff Development - Certificated Substitutes Salaries Staff Development - Paraeducator Salaries - Extra Duty	01-6500-0-1104-300-57x0-11x0-000-205 01-6500-0-2103-300-57x0-111x-000-205	1,200
Staff Development - Paraeducator Substitutes	01-6500-0-2103-300-5750-1110-000-205	1,200
Staff Development - Variable Benefits	01-6500-0-390x-300-57x0-11x0-000-205	9,613
Staff Development - Materials & Supplies	01-6500-0-3300-300-5xxx-x1x0-000-205	2,601
Staff Development - Materials & Supplies - Meeting	01-6500-0-4325-300-5001-2100-000-205	500
Staff Development - Travel and Conference	01-6500-0-5200-300-5xxx-x1x0-000-205	9,433
Staff Development - Interprogram Charges/Printing	01-6500-0-5725-300-5xxx-x1x0-000-205	1,500
Staff Development - Consulting Services	01-6500-0-5800-300-5001-2100-000-205	16,000
Staff Development - Catering	01-6500-0-5825-300-5001-2100-000-205	500
Special Education - State Special Ed Schools Deaf/Blind Schools	01-6500-0-7130-300-5001-9200-000-208	60,000
Special Education - Excess Costs	01-6500-0-7142-300-5001-9200-000-208	665,000
Special Education - Specialized Services - Consulting Services	01-6500-0-5100-300-5750-1197-000-209	40,000
Unrestricted Administrative - Books, Materials & Supplies	01-0000-0-4x00-300-5001-2100-000-630	5,000
TOTAL		\$2,628,988
	Total Budget:	\$2.628.988

Total Budget:

\$2,628,988

SPECIAL EDUCATION Staffing

KATHLEEN WALKER

Executive Director

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Special Education	0.75	\$117,487	\$28,078
Coordinator, Special Education	2.55	286,841	85,548
Teacher	106.00	7,673,234	2,407,191
RSP	81.60	6,522,171	1,967,147
Psychologist	13.89	1,318,230	375,278
Language/Speech/Hearing Specialist	30.10	2,380,315	695,019
Nurse	0.83	66,594	16,932
Program Specialist	5.44	539,200	157,108
Transition Specialist	0.63	66,167	20,325
Coordinator, Behavior Intervention	2.00	204,698	70,039
Custodian	0.50	22,015	9,771
Paraeducator - Independence Facilitator	29.14	812,411	359,341
Paraeducator II	33.75	1,084,341	607,818
Health Services Spec LVN	3.75	161,366	68,878
Occupational Therapist	1.00	63,094	25,416
Speech & Language Therapy Assistant	1.88	71,042	34,406
Vocational Assistant	0.42	12,947	8,782
Office Manager Middle School/Alternative	1.00	61,868	28,803
Administrative Clerk Senior	4.00	168,031	79,210
Administrative Secretary Senior	0.90	58,152	26,602
Accounting Clerk Senior	1.00	52,895	21,978
Data Management Assistant	2.00	96,526	45,769
Data Management Specialist	1.00	61,915	18,292
Subtotal FTE, Salaries & Benefits	324.13		\$29,059,271
Projected Savings/Open Positions Certificated		(\$475,000)	(\$150,000)
Projected Savings/Open Positions Classified		(\$275,000)	(\$100,000)
Subtotal of Projected Savings			(\$1,000,000)

Total Budget: \$28,059,271

If we add all State Special Education programs (Resource 6500)

together, the total comes to \$35,276,978.00

Allocated Revenue:	\$ 9,907,536.00		
Contribution:	25,369,442.00		
Net Revenue:	\$35,276,978.00		
Funding From:	\$ 339,758.00		
Supplemental/Concentration			

SPECIAL EDUCATION Designated Instruction Services

KATHLEEN WALKER Executive Director

Designated Instruction Services (DIS) are designed to serve the needs of eligible students, as determined by professional assessment by an IEP team. Services may include, but are not limited to, speech/language therapy, occupational therapy, physical therapy, counseling, and other services as defined by law.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2018-2019 Budget
Materials & Supplies	01-6500-0-4300-300-57x0-3150-000-204	\$3,650
Mileage	01-6500-0-5230-300-5770-3150-000-204	1,610
TOTAL		\$5,260

Total Budget: \$5,260

SPECIAL EDUCATION Extended School Year

KATHLEEN WALKER Executive Director

Students receiving services in this program may require continued instruction during the summer months. Although the majority of these students have moderate/severe disabilities, some students with milder disabilities require Extended School Year (ESY) services. Areas covered support the student's IEP goals.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See Below for Variable Salaries and Benefits	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Extra Duty	01-6500-0-1103-300-5773-1110-000-201	\$92,000
Certificated Salaries - Substitutes	01-6500-0-1104-300-5773-1110-000-201	1,100
Extended Year Speech	01-6500-0-1203-300-5773-31x0-000-201	19,800
Summer School Cert. Admin Extra Duty	01-6500-0-1303-300-5773-2110-000-201	7,500
Extended Year Paraeducators	01-6500-0-2103-300-5773-11xx-000-201	84,600
Extended Year Paraeducators - Substitutes	01-6500-0-2104-300-5773-1110-000-201	3,500
Extended Year Classified Support - Extra Duty	01-6500-0-2203-300-5773-3140-000-201	3,000
Extended Year Clerical - Extra Duty	01-6500-0-2403-300-5773-2700-000-201	1,000
Extended Year Benefits	01-6500-0-390x-300-5773-1110-000-201	37,000
Materials & Supplies	01-6500-0-4300-300-5773-1110-000-201	966
Mileage	01-6500-0-5230-300-5773-2110-000-201	200
Interprogram Charges/Printing	01-6500-0-5725-300-5773-2100-000-201	300
Parent Mileage	01-6500-0-5890-300-5773-3600-000-201	50
TOTAL		\$251,016

Total Budget: \$251,016

SPECIAL EDUCATION Nonpublic Schools/Agencies

KATHLEEN WALKER Executive Director

Special Education Nonpublic Schools are designed for students whose disabilities and needs are severe enough that their educational needs cannot be met by existing District or County programs.

Special Education Nonpublic Agencies are utilized to provide services for students including assessment and DIS services when the District does not have the resources/capacity within the District.

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

Category	Budget Code	2018-2019 Budget
Nonpublic Schools Nonpublic Agencies	01-6500-0-5100-300-5750-1180-000-201 01-6500-0-5100-300-5750-1181-000-201	\$2,342,121 2,121,366
TOTAL		\$4,463,487

Total Budget: \$4,463,487

SPECIAL EDUCATION Resource Specialist Program

KATHLEEN WALKER Executive Director

The Resource Specialist Program (RSP) serves special education students whose primary needs can be met in general education programs. The majority of students' school day is spent in general education classes, with pull out and/or push in support from the RSP teacher.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2018-2019 Budget
Materials & Supplies Mileage	01-6500-0-4300-300-5770-1120-000-201 01-6500-0-5230-300-5770-1120-000-201	15,825 2,000
TOTAL		\$17,825

Total Budget: \$17,825

SPECIAL EDUCATION SDC (Mild/Moderate)

KATHLEEN WALKER Executive Director

Special Day Classes are designed to provide special education services to students with special needs for a majority of their school day. Special Day Class programs are for mild/moderate disabilities as determined to meet the students' educational needs as identified by an Individualized Education Program (IEP) team.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2018-2019 Budget
Textbooks	01-6500-0-4100-300-5770-1110-000-201	\$2,500
Books Other Than Textbooks	01-6500-0-4200-300-5770-1110-000-201	162
Materials & Supplies	01-6500-0-4300-300-5770-1110-000-201	5,800
Mileage	01-6500-0-5230-300-5770-1110-000-201	1,000
Rentals/Leases/Repairs	01-6500-0-5600-821-5770-1110-000-201	2,838
Interprogram Charges/Printing	01-6500-0-5725-300-5770-1110-000-201	400
TOTAL		\$12,700

Total Budget: \$12,700

SPECIAL EDUCATION SDC (Moderate/Severe)

KATHLEEN WALKER Executive Director

Special Day Classes are to provide special education services to eligible students for a majority of their school day. Special Day Classes are for moderate/severe disabilities, as determined, to meet the students' needs as identified by an Individualized Education Program (IEP) team. Students receive intense training in this program including academics, independent living skills, and vocational skills.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
See staffing page	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2018-2019 Budget
Textbooks	01-6500-0-4100-300-5750-1110-000-201	\$11,590
Materials & Supplies	01-6500-0-4300-xxx-57x0-1110-000-201	9,300
Computer Supplies & Software	01-6500-0-4310-300-5750-1110-000-201	11,000
Mileage	01-6500-0-5230-300-5750-1110-000-201	100
Rentals/Leases/Repairs	01-6500-0-5600-300-5750-1110-000-201	8,000
Interprogram Charges/Postage	01-6500-0-5715-690-5730-1110-000-201	300
Interprogram Charges/Printing	01-6500-0-5725-300-5750-1110-000-201	6,220
Field Trips	01-6500-0-5742-300-5730-1110-000-201	2,000
Other Services	01-6500-0-5800-300-5750-1110-000-201	117,179
Licensing Software	01-6500-0-5882-300-5750-1110-000-201	17,500
TOTAL		\$183,189

Total Budget: \$183,189

SPECIAL EDUCATION Individuals with Disabilities Education Improvement Act – Local Assistance (AKA PL 94-142)

KATHLEEN WALKER Executive Director

The Individuals with Disabilities Education Improvement Act (IDEIA) 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 a 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Paraeducator II	53.18	\$1,645,452	\$791,267
Paraeducator III	84.14	2,633,002	1,305,804
Paraeducator Sign Language	0.69	27,074	11,200
Subtotal FTE, Salaries & Benefits	138.01		\$6,413,799

0x-xxx-57x0-11x0-000-307 04-300-57x0-11x0-000-307 xx2-300-57x0-11x0-000-307 800-300-57x0-11x0-000-307 230-300-57x0-11x0-000-307	\$4,480 110,710 8,263 1,500 1,840
xx2-300-57x0-11x0-000-307 800-300-57x0-11x0-000-307	8,263 1,500 1,840
300-300-57x0-11x0-000-307	1,500 1,840
	1,840
230-300-57x0-11x0-000-307	,
	2 500
500-690-5730-1110-000-307	2,500
25-300-5001-2100-000-307	100
299-000-5001-9200-000-307	75,000
810-300-5001-7210-000-307	381,468
	\$585,861
73	7310-300-5001-7210-000-307

Allocated Revenue:	\$5,186,493	Total Budget:	\$6,999,660
Contributions:	1,813,167		(Restricted)
Total Revenue:	\$6,999,660		

\$6,386,598 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION: IDEA PRESCHOOL GRANTS

KATHLEEN WALKER Executive Director

This program provides supports and services to preschool aged students with disabilities.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist	0.25	\$25,916	\$7,073
Language/Speech/Hearing Specialist	1.30	105,435	35,118
Paraeducator III	0.12	4,368	2,406
Office Manager Elementary	0.50	23,422	13,598
Subtotal FTE, Salaries & Benefits	2.17		\$217,336

Category		Budget Code	2018-2019 Budget
Paraeducators - Substitutes	01-3315-0-	2104-649-5730-1110-000-342	\$175
Clerical & Office - Substitutes	01-3315-0-	2404-690-5730-2700-000-342	940
Classified Variable Benefits	01-3315-0-	3xx2-6xx-5730-xxx0-000-342	135
Materials & Supplies	01-3315-0-	4300-300-5730-x1x0-000-342	1,000
Mileage	01-3315-0-	5230-300-5730-x1x0-000-342	250
Direct Support/Indirect Cost @ 5.83%	6 01-3315-0-	7310-300-5730-7210-000-342	12,816
TOTAL			\$15,316
•	46,832 35,820	Total Budget:	\$232,652 (Restricted)
Total Revenue:\$23	32,652		

\$45,043 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION: PRESCHOOL LOCAL ENTITLEMENT

This program provides supports and services to preschool aged students with disabilities.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist	0.25	\$25,916	\$7,075
Psychologist	1.60	166,474	43,490
Language/Speech/Hearing Specialist	1.30	105,434	35,118
Paraeducator III	1.07	40,163	21,738
Office Manager Elementary	0.50	23,422	13,598
Subtotal FTE, Salaries & Benefits	4.72		\$482,428

Category		Budget Code	2018-2019 Budget
Classified Salaries - Substitu	tes	01-3320-0-2x04-6xx-5730-xxx0-000-343	\$1,655
Variable Benefits		01-3320-0-3xx2-6xx-5730-xxx0-000-343	100
Materials & Supplies		01-3320-0-4300-300-5730-1110-000-343	1,015
Mileage		01-3320-0-5230-300-5730-x1x0-000-343	550
Direct Support/Indirect Cost	@ 5.83%	01-3320-0-7310-300-5730-7210-000-343	28,319
TOTAL			\$31,639
Allocated Revenue: Contribution:	\$443,300 70,767	Total Budget:	\$514,067 (Restricted)
Total Revenue:	\$514,067		

\$181,698 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION IDEA Mental Health

KATHLEEN WALKER Executive Director

The IDEA Mental Health funds are designed to be used for educationally-related mental health services that are included in a student's IEP. Services may include psychological services, counseling and guidance.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, Special Education	0.45	\$48,138	\$15,834
Psychologist	0.40	43,073	11,156
Mental Health Therapist	1.00	105,194	27,405
Program Specialist	0.30	29,039	8,473
Subtotal FTE, Salaries & Benefits	2.15		\$288,312

Category	Budget Code	2018-2019 Budget
Materials & Supplies	01-3327-x-4300-300-50x1-31xx-000-352	\$24,000
Travel & Conference	01-3327-x-5200-300-50x1-x1xx-000-352	5,810
Mileage	01-3327-x-5230-300-50x1-x1xx-000-352	1,500
Direct Support/Indirect Cost @ 5.83%	01-3327-x-7310-300-5011-7210-000-352	18,634
TOTAL		\$49,944

Allocated Revenue:	\$ 313,538	Total Budget:	\$338,256
Unearned Revenue	24,718		(Restricted)
Total Revenue:	\$ 338,256		

SPECIAL EDUCATION State Mental Health

KATHLEEN WALKER Executive Director

The State Mental Health funds are designed to be used for educationally-related mental health services that are included in a student's IEP. Services may include psychological services, counseling and guidance.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Exec. Director, Special Education	0.15	\$23,497	\$5,614
Coordinator, Special Education	1.00	114,865	32,336
Psychologist	1.60	156,109	46,152
Program Specialist	0.75	77,581	27,420
Academic/Behavior Intervention Asst.	2.25	74,284	36,381
Academic Intervention Specialist	4.50	182,922	87,682
Mental Health Therapist	1.00	103,664	32,014
Subtotal FTE, Salaries & Benefits	11.25		\$1,000,521

Category	Budget Code	2018-2019 Budget
Psychologist Interns - Salaries	01-6512-0-1203-300-5011-3120-000-210	\$0
Certificated Variable Benefits	01-6512-0-3xxx-300-5011-3120-000-210	0
Materials & Supplies	01-6512-0-4300-300-5011-3120-000-210	0
Travel & Conference	01-6512-0-5200-300-5011-xxxx-000-210	0
Mileage	01-6512-0-5230-300-5xx1-xxxx-000-210	0
Rental/Lease/Repairs	01-6512-0-5600-300-5011-3120-000-210	0
Indirect Cost @ 5.83%	01-6512-0-7310-300-5011-7210-000-210	50,799
TOTAL		\$50,799

Revenue:	\$922,136
Carryover:	129,184
Total Revenue:	\$1,051,320

Total Budget: \$1,051,320

ANDREW WITHERS Director

SPECIAL PROJECTS

The Special Projects Department is responsible for providing service for the following programs: Title I, Expanded Learning (ASES), LCAP, Williams, MTSS, and Summer School & Alternative Interventions. The Multi-Tier System of Supports initiative empowers all students to learn by providing systematic school wide support through ongoing collaboration, Professional Development, PLCs, and direct student services. This support system includes intervention as well as GATE and AVID programs.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Special Projects	1.00	\$142,066	\$29,692
Intervention Specialist - MTSS	7.00	673,914	171,249
Administrative Secretary	1.00	56,566	22,986
Subtotal FTE, Salaries & Benefits	9.00		\$1,096,473

Category	Budget Code	2018-2019 Budget
Classified-Overtime/Extra Duty	01-0000-0-2x0x-090-0000-2xx0-060-642	\$4,000
Variable Benefits	01-0000-0-3xx2-090-0000-2xx0-060-642	376
Materials & Supplies	01-0000-0-4300-090-xxxx-xxxx-000-642	7,177
Computer Software/Supplies	01-0000-0-4310-090-0000-2100-000-642	1,000
Materials & Supplies - Meetings	01-0000-0-4325-090-xxxx-xxxx-000-642	6,800
Computer Supplies (\$500-\$4,999)	01-0000-0-4410-090-0000-2100-000-642	1,500
Mileage	01-0000-0-5230-090-xxxx-xxxx-0x0-642	4,250
Interprogram Charges/Postage	01-0000-0-5715-090-0000-2100-000-642	12,000
Interprogram Charges/Printing	01-0000-0-5725-090-0000-2100-060-642	300
Catering	01-0000-0-5825-090-0000-2100-000-642	500
Wireless Services	01-0000-0-5935-090-0000-2100-000-642	500
TOTAL		\$38,403

Total Budget: \$1,134,876

TBD Executive Director

STUDENT ENGAGEMENT

The Twin Rivers Unified School District Student Engagement Department is responsible for increasing academic and enrichment opportunities at all Twin Rivers Unified School District sites. The department works directly with schools, and also engages with parents and community partners.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Student Engagement	1.00	\$151,649	\$32,564
Director, Co-Curr. Activities & Teacher Induction	1.00	130,889	28,276
Administrative Secretary Senior	1.00	49,962	28,053
Administrative Secretary	1.00	56,674	27,376
Subtotal FTE, Salaries & Benefits	4.00		\$505,443

Category	Budget Code	2018-2019 Budget
Materials & Supplies	01-0000-0-43x0-110-xxx0-xx00-000-620	\$8,450
Materials & Supplies - Meetings	01-0000-0-4325-110-0000-2100-000-620	300
Computer Supplies (\$500-\$4,999)	01-0000-0-4410-110-0000-2100-000-620	2,000
Travel & Conference	01-0000-0-5200-110-xxxx-xx00-000-620	700
Mileage	01-0000-0-5230-110-0000-2100-000-620	500
Interprogram Charges/Printing - Central	01-0000-0-5725-110-0000-2100-000-620	200
Other Services	01-0000-0-5800-110-1xxx-xxx0-000-620	16,000
Catering	01-0000-0-5825-110-0000-2100-000-620	500
Licensing Software	01-0000-0-5882-110-1240-4200-000-620	500
Wireless Services	01-0000-0-5935-110-0000-2100-000-620	500
New Teacher Induction		
Catering	01-0000-0-5825-110-1252-1000-000-620	\$2,000
TOTAL		\$31,650

Total Budget:

\$537,093

STUDENT SERVICES

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. 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 and Education (TUPE) programs, and district School Attendance Review Board program. Also, implementation of Title 1 programs that support neglected and delinquent youths.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Student Services	1.00	\$140,566	\$41,739
Coordinator, Child Welfare	1.31	153,453	47,033
Coordinator, Health & Wellness	1.00	103,357	28,231
Coordinator, Community & Parent Involvement	1.00	112,390	29,992
Enrollment Demographics Specialist	1.00	57,898	17,188
Parent Engagement Educator	1.00	78,113	23,308
Program Specialist	1.00	100,791	33,976
Nurse	12.02	1,133,461	306,125
Student Engagement Specialist Senior	0.83	40,215	17,666
Student Engagement Specialist	0.50	26,754	11,073
Administrative Clerk Bilingual Senior	1.00	36,837	17,565
Administrative Clerk Senior	1.61	71,504	35,187
Administrative Secretary	1.97	116,889	51,011
District Receptionist	1.00	45,820	20,033
Health Services Specialist-LVN	6.00	261,762	134,464
Health Services Assistant	0.75	20,940	7,913
Paraeducator	3.00	100,692	51,332

Subtotal FTE, Salaries & Benefits

35.99

\$3,475,279

Category	Budget Code	2018-2019 Budget
Summer School		
Materials & Supplies	01-0000-0-4300-060-1720-1000-000-611	\$1,871
Instruction	01-0000-0-4500-000-1720-1000-000-011	\$1,071
Materials & Supplies	01-0000-0-4300-060-1110-1000-000-611	\$1,500
Travel/Conference/Field Trips	01-0000-0-5xxx-060-1110-1000-000-611	1,500
Parent Participation		1,000
Classified Salaries - Substitutes	01-0000-0-2404-060-0000-2495-000-611	\$1,500
Variable Benefits	01-0000-0-3902-060-0000-2495-000-611	379
Books/Materials/Supplies	01-0000-0-43xx-060-0000-2495-000-611	2,771
Conference/Mileage/Printing/Other Services	01-0000-0-5xxx-060-0000-2495-000-611	1,317
Student Services/Pupil Personnel		
Classified Salaries - Substitutes	01-0000-0-2404-060-0000-3900-000-611	\$650
Variable Benefits	01-0000-0-3xxx-060-0000-3900-000-611	130
Books/Materials/Supplies	01-0000-0-4xxx-060-0000-3900-000-611	13,761
Conference/Mileage/Repairs/Printing	01-0000-0-5xxx-060-0000-3900-000-611	4,325
Child Welfare & Attendance		
Books/Materials/Supplies	01-0000-0-4300-060-0000-3130-000-611	\$1,400
Conference/Mileage/Repairs/Printing/Other Services	01-0000-0-5xxx-060-0000-3130-000-611	4,614
Health Services/Nurses (Elementary)		
Certificated Nurse - Extra Duty	01-0000-0-1203-060-0000-3140-000-611	\$16,200
Classified Support Salaries	01-0000-0-22xx-060-0000-3140-000-611	3,000
Variable Benefits	01-0000-0-3xxx-060-0000-3140-000-611	2,043
Materials & Supplies	01-0000-0-43x0-060-0000-3140-0xx-611	15,250
Conference/Repairs/Other Services	01-0000-0-5xxx-060-0000-3140-000-611	1,900
Mileage/Nurses & Health Assistants	01-0000-0-5230-060-0000-3140-000-611	4,968
Interprogram Charges/Postage	01-0000-0-5715-060-0000-3140-000-611	100
Interprogram/Printing	01-0000-0-5725-060-0000-3140-000-611	150
Postage	01-0000-0-5920-060-0000-3140-000-611	10
Cellular Services	01-0000-0-5930-060-0000-3140-000-611	2,665
TOTAL		\$82,004
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SUPERINTENDENT'S OFFICE

STEVEN 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Superintendent Executive Assistant Senior	1.00 1.00	\$308,112 102,464	\$89,338 42,849
Subtotal FTE, Salaries & Benefits	2.00		\$542,763

Category	Budget Code	2018-2019 Budget
Materials & Supplies	01-0000-0-4300-010-0000-7150-000-601	\$5,000
Computer Software & Supplies	01-0000-0-4310-010-0000-7150-000-601	0
Materials & Supplies - Meetings	01-0000-0-4325-010-0000-7150-000-601	3,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-010-0000-7150-000-601	0
Travel & Conference	01-0000-0-52xx-010-0000-7150-000-601	9,000
Mileage	01-0000-0-5230-010-0000-7150-000-601	100
Dues & Memberships	01-0000-0-5300-010-0000-7150-000-601	13,785
Rentals/Leases/Repairs	01-0000-0-5600-010-0000-7150-000-601	2,000
Interprogram Charges/Postage	01-0000-0-5715-010-0000-7150-000-601	8,000
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7150-000-601	3,500
Other Services	01-0000-0-5800-010-0000-7150-000-601	32,740
Catering	01-0000-0-5825-010-0000-7150-000-601	8,000
Wireless Services	01-0000-0-5935-010-0000-7150-000-601	1,800
TOTAL		\$86,925

Total Budget:

\$629,688

ANDREW WITHERS Director

TITLE I - ELEMENTARY & SECONDARY ACT

The purpose of Title I is to provide educational opportunities for at risk children to help them succeed in the regular school program, attain grade-level proficiency, and meet the challenging content and student performance standards that all students are expected to master. Title I funds are used for staff, contracts, materials, supplies and equipment. The site & district leadership teams develop the budget based on needs assessment data that are reflected in the evolving site plans.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator, Child Welfare	0.69	\$80,827	\$24,785
Program Development Specialist	2.20	163,660	55,337
Program Development Consultant	0.71	70,143	29,445
Teachers	7.40	546,479	161,696
Student Support Teachers	8.89	765,487	215,433
Opportunity	1.00	91,663	24,766
Counselor-Secondary	2.00	168,020	56,082
Counselor- School K-8	0.50	38,575	11,560
Counselor- Elementary	4.13	277,927	75,909
Academic Intervention Specialist Bilingual Senior	3.13	145,995	75,355
Academic Intervention Specialist Senior	4.25	231,151	113,047
Academic/Behavior Intervention Assistant	0.75	22,915	7,381
Administrative Clerk Senior	1.55	73,681	34,446
Budget Technician	0.50	33,782	13,004
Paraeducator I	0.37	10,681	3,634
Student Engagement Specialist Senior	1.19	57,605	25,306
Data Management Assistant	0.10	4,684	2,031
Campus Safety Specialist	1.75	52,729	23,922
Subtotal FTE, Salaries & Benefits	41.1097		\$3,789,145

		2018-2019
Category	Budget Code	Budget
Certificated Salaries - Substitutes	01-3010-9-1104-xxx-xxxx-xxxx-3xx	\$315,459
Certificated Salaries	01-3010-9-1x0x-xxx-xxxx-xxxx-3xx	2,813,815
Classified Variable Salaries	01-3010-x-2x0x-xxx-xxxx-xxxx-3xx	280,576
Variable Benefits	01-3010-x-3xxx-xxx-xxxx-xxxx-3xx	725,756
Textbooks	01-3010-9-4100-090-1720-1000-000-329	2,000
Books Other Than Textbooks	01-3010-9-4200-xxx-xxxx-xxxx-3xx	131,189
Materials & Supplies	01-3010-9-43xx-xxx-xxxx-xxxx-3xx	2,516,553
Computer Software & Supplies	01-3010-9-4310-xxx-xxxx-xxxx-000-3xx	122,113
Materials & Supplies - Meetings	01-3010-9-4325-xxx-xxx0-2495-000-312	13,298
Supplies Over \$500-\$4,999	01-3010-9-44x0-xxx-xxx0-xxxx-000-3xx	124,804
Travel & Conference	01-3010-9-52xx-xxx-xxxx-xxxx-3xx	417,738
Mileage	01-3010-9-5230-xxx-xxxx-xx00-xxx-3xx	6,140
Dues & Memberships	01-3010-9-5300-090-1195-xx00-xx0-3xx	59,124
Interprogram Charges	01-3010-9-57xx-xxx-xxxx-xxxx-3xx	74,977
Other Services	01-3010-9-5xxx-xxx-xxxx-xxxx-3xx	1,547,006
Consultants	01-3010-9-5832-6xx-0000-2495-000-312	2,137
Field Trips	01-3010-9-5865-xxx-xxxx-xxxx-3xx	137,683
Licensing Software	01-3010-9-5882-xxx-xxxx-xxxx-xxx-3xx	549,111
Direct Support/Indirect Cost @ 5.83%	01-3010-9-7310-090-0000-7210-000-310	779,825
TOTAL		\$10,619,304
Allocated Royanua: \$ 14 225 605	Total Budgat:	\$11 108 110

 Allocated Revenue: \$ 14,225,605

 Unearned Revenue: \$ 182,844

 Total Revenue: \$ 14,408,449

Total Budget:

\$14,408,449 (Restricted)

\$ 5,116,120 of the above budget is also reflected in the school site budgets.

GINA CARREÓN Associate Superintendent

LAURA LOFGREN Director

ANDREW WITHERS 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. Provides low-income and minority students greater access to effective teachers, principals, 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.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
	0.00	\$0	\$0
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Stipends	01-4035-0-1102-xxx-1695-2140-09x-365	\$64,704
Certificated Salaries - Extra Duty	01-4035-0-1103-xxx-1xxx-xxx0-xxx-365	298,483
Certificated Salaries - Substitutes	01-4035-0-1104-xxx-1695-1000-xxx-365	83,312
Variable Benefits	01-4035-0-3xx1-xxx-1xxx-xxx0-xxx-365	87,062
Books Other Than Textbooks	01-4035-0-4200-1xx-1xxx-1000-xxx-365	16,931
Materials & Supplies	01-4035-0-4300-141-1695-xx00-xxx-365	23,273
Travel & Conference	01-4035-0-52xx-141-1xx5-xx00-xxx-365	158,000
Other Services	01-4035-0-5xxx-xxx-xxx00-xxx-3x5	533,976
Direct Support/Indirect Cost @ 5.83%	01-4035-0-7310-141-0000-7210-000-365	78,361
TOTAL		\$1,344,102

Allocated Revenue: \$1,344,102

TITLE II, PART A:

SUPPORTING EFFECTIVE

INSTRUCTION

Total Budget:

\$1,344,102 (Restricted)

SUSANA RAMIREZ, Ed.D. Director

TITLE III - ENGLISH LEARNERS STUDENT PROGRAM

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.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor-Secondary Student Learning Coach	0.41 2.00	\$40,855 116,328	\$11,276 38,838
Subtotal FTE, Salaries & Benefits	2.41	110,520	\$207,296

Category	Budget Code	2018-2019 Budget
Certificated Salaries	01-4203-x-1x0x-xx0-1xxx-xxx0-xxx-380	\$313,002
Certificated Substitutes	01-4203-x-1104-100-1xxx-1000-46x-380	31,590
Variable Benefits	01-4203-x-3xx1-xx0-1xxx-xxx0-xxx-380	90,195
Curriculum	01-4203-9-4100-100-1720-1000-468-380	2,000
Materials & Supplies	01-4203-9-43xx-100-1xxx-1000-xxx-380	403,292
Computer & Computer Supplies	01-4203-9-4310-100-1660-1000-464-380	377
Travel & Conference	01-4203-9-5200-100-1695-xx00-464-380	1,330
Travel & Conference-Out of State	01-4203-8-5225-646-1695-1000-463-380	4,130
Interprogram Charges-Printing	01-4203-9-5725-100-1720-1000-468-380	2,000
Other Services	01-4203-x-5800-100-1695-1000-414-380	50,000
Direct Support/Indirect Cost @ 3%	01-4203-x-7310-100-0000-7210-000-380	31,574
TOTAL		\$929,490

Revenue:	\$579,672	Total Budget:	\$1,136,786
Unearned Reven	ue: \$557,114		(Restricted)
Total Revenue:	\$1,136,786		

SUSANA RAMIREZ, Ed.D. Director

TITLE III - IMMIGRANT EDUCATION

Title III is a federal program for Limited-English Proficient (LEP) and immigrant students. Immigrant Educational funds are to be used to provide instructional support services to eligible immigrant students and their families. An equitable share of Title III funds must be allocated to private schools located in the District boundaries if they elect services.

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

Category	Budget Code	2018-2019 Budget
Books Other Than Textbooks	01-4201-9-4200-100-1110-1000-464-308	\$30,000
Materials & Supplies	01-4201-9-4300-100-1110-1000-464-308	297
Travel & Conference	01-4201-9-5200-100-1660-1000-464-308	5,000
Direct Support/Indirect Cost @ 5.83%	01-4201-9-7310-100-0000-7210-000-308	2,019
TOTAL		\$37,316

Total Revenue: \$37,316

Total Budget: \$37,316 (Restricted)

TOBACCO USE PREVENTION EDUCATION

The purpose of the Tobacco Use Prevention Education (TUPE) program is to reduce youth tobacco use through education, intervention and youth development activities. Youth will be encouraged to make healthy choices regarding tobacco usage through Research-Validated educational instruction, assemblies and activities to build knowledge, social skills, 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 need to be included in the implementation, utilizing joint effort in optimizing student health and wellness. Consequently, effective instruction and collaboration will increase students ability to make healthy choices. To monitor progress of TUPE grant outcomes the California Healthy Kids Survey (CHKS) is administered every year for all students in grades 7-12, and the TUPE Program Specialist will monitor student infractions on AERIES Discipline Dashboard. Budget is pending Grant Award Notice.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	1.00	\$63,657	\$24,936
Subtotal FTE, Salaries & Benefits	1.00		\$88,593

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Stipends	01-6690-0-1102-280-11x0-4100-000-420	\$0
Variable Benefits	01-6690-0-3xx1-280-11x0-4100-000-420	0
Material & Supplies	01-6690-0-4300-280-1110-4100-000-420	0
Other Services	01-6690-0-5x00-280-xxxx-xx00-000-420	0
Direct Support/Indirect Cost @ 5.83%	01-6690-0-7310-280-0000-7210-000-420	0
TOTAL		\$0

Total Revenue: \$88,593

Total Budget:

\$88,593 (Restricted)

TRANSPORTATION SERVICES

TIMOTHY SHANNON Director

The Transportation Department is responsible for providing Home to School & 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, ie: Maintenance, Custodial, Nutrition Services, Instructional Technology and Police Services, etc. Further responsibilities entail the data retrieval for mandated programs such as Air Quality, Clean Air Pollution Control, Storm Water Pollution Prevention Plan, Traffic Management Systems, and Preventative Maintenance.

STAFF	FTE	SALARIES	BENEFITS
Director, Transportation Services	1.00	\$120,033	\$54,704
Manager, Vehicle Maintenance	1.00	97,464	48,514
Manager, Transportation Planning Services	1.00	85,266	30,325
Supervisor, Transportation	1.00	86,870	26,868
Supervisor, Vehicle Maintenance	1.00	80,353	33,883
Administrative Secretary	1.00	43,618	19,428
Accounting Clerk Senior	2.00	107,414	38,949
Accounting Clerk	1.00	44,574	26,573
Bus Driver	75.55	2,691,880	1,326,345
Bus Driver Instructor	2.00	102,586	41,077
Transportation Scheduler/Dispatcher	3.00	160,086	65,836
Transportation Router	1.00	60,475	24,061
Vehicle Servicing Mechanic	5.00	231,317	82,874
Vehicle Technical Mechanic	2.00	106,683	40,390
Inventory Control Clerk	0.75	30,233	14,386
Bus Attendant	3.88	103,347	43,962
Subtotal FTE, Salaries & Benefits	102.18		\$6,070,370

		2018-2019
Category	Budget Code	Budget
Classified Support - Extra/Overtime/Subs	01-0720-0-22xx-260-xxxx-3600-000-626	\$634,000
Classified Mechanics - Extra Hours	01-0720-0-2241-260-xxxx-3600-000-626	40.000
Classified Clerical - Extra/Overtime/Subs	01-0720-0-24xx-260-xxxx-3600-000-626	68,000
Classified Variable Benefits	01-0720-0-3xxx-260-xxxx-3600-000-626	170,500
Materials & Supplies	01-0720-0-4300-260-xxxx-3600-000-626	99,500
Computer Software/Supplies	01-0720-0-4310-260-xxxx-3600-000-626	7,500
Materials & Supplies - Meeting	01-0720-0-4325-260-xxxx-3600-000-626	1,000
Fuel / Oil	01-0720-0-4340-260-xxxx-3600-000-626	550,000
Materials & Supplies-Tires/Tube	01-0720-0-4341-260-xxxx-3600-000-626	235,000
Maintenance Supplies	01-0720-0-4350-260-0000-3600-000-626	75,000
Inventoried/Computer Supplies \$500-\$4,999	01-0720-0-44xx-260-xxxx-3600-000-626	40,000
Subagreements for Services	01-0720-0-5100-260-xxxx-3600-000-626	40,000
Travel & Conference	01-0720-0-5200-260-xxxx-3600-000-626	10,000
Meals	01-0720-0-5220-260-0000-3600-000-626	2,500
Travel & Conference-Out of State	01-0720-0-5225-260-xxxx-3600-000-626	20,000
Mileage	01-0720-0-5230-260-xxxx-3600-000-626	1,000
Rentals/Leases/Repairs	01-0720-0-5600-260-xxxx-3600-000-626	127,966
Bus Repairs	01-0720-0-5640-260-xxxx-3600-000-626	395,000
Interprogram Charges/Postage	01-0720-0-5715-260-0000-3600-000-626	1,000
Interprogram Charges/Printing	01-0720-0-5725-260-xxxx-3600-000-626	4,000
Staff Development & Technology Service	01-0720-0-5738-260-xxxx-3600-000-626	500
Other Services/Operating Expenses	01-0720-0-5800-260-xxxx-3600-000-626	400,000
Advertisement	01-0720-0-5810-260-0000-3600-000-626	500
Catering	01-0720-0-5825-260-xxxx-3600-000-626	5,000
Consultants	01-0720-0-5832-260-xxxx-3600-000-626	1,000
Field Trips	01-0720-0-5865-260-0000-3600-000-626	75,000
Licensing Software	01-0720-0-5882-260-xxxx-3600-000-626	70,000
Pupil Transportation	01-0720-0-5895-260-xxxx-3600-000-626	20,000
To be allocated	01-0720-0-5899-260-xxxx-3600-000-626	858,484
Postage	01-0720-0-5920-260-xxxx-3600-000-626	50
Wireless Services	01-0720-0-5935-260-xxxx-3600-000-626	600
Construction/Equipment Replacement	01-0720-0-6xxx-260-xxxx-3600-000-626	117,500
Subtotal		\$4,070,600
Interprogram Credits/Transportation	01-0720-0-xxxx-xxx-0000-3600-000-626	(\$1,628,484)
LCAP	01-0730-0-6400-260-5750-3600-xxx-626	\$1,000,000
TOTAL		\$3,442,116

Contribution Revenue: \$8,512,486

Total Budget:

\$9,512,486 (Locally Restricted)

UTILITIES

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

Category	Budget Code	2018-2019 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	4,300,000
P.G. & E.	01-0000-0-5515-000-0000-8200-000-654	640,000
Water	01-0000-0-5520-000-0000-8200-000-654	800,000
Waste Disposal	01-0000-0-5525-000-0000-8200-000-654	300,000
Sewer	01-0000-0-5550-000-0000-8200-000-654	145,000
Storm Drain	01-0000-0-5555-000-0000-8200-000-654	300,000
Secured Tax	01-0000-0-5800-000-0000-7200-000-654	285,000
Telephone Charges	01-0000-0-5910-000-0000-8200-000-654	600,000
Cellular Services	01-0000-0-5930-000-0000-xxxx-000-654	272,800
Wireless Services	01-0000-0-5935-000-0000-xxxx-000-654	86,000
TOTAL		\$7,923,800

Total Budget: \$7,923,800

WAREHOUSE SERVICES

The District Warehouse, a support system to all our 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.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Manager Warehouse & Distribution	1.00	\$98,964	\$38,996
Warehousing & Distribution Coordinator	1.00	60,475	24,061
Delivery Specialists/Driver	9.00	409,222	180,064
Warehousing & Distribution Specialist	2.00	97,219	30,990
Asset & Inventory Control Specialist	1.00	46,072	20,739
Subtotal FTE, Salaries & Benefits	14.00		\$1,006,801

Category	Budget Code	2018-2019 Budget
Classified Support - Overtime/Extra Duty	01-0000-0-22xx-050-0000-7540-000-606	\$2,248
Classified Clerical - Extra Duty	01-0000-0-2403-050-0000-7540-000-606	1,330
Benefits - Overtime/Extra Duty	01-0000-0-3xxx-050-0000-7540-000-606	486
Materials & Supplies	01-0000-0-4300-050-0000-7540-000-606	6,800
Computer Software & Supplies	01-0000-0-4310-050-0000-7540-000-606	100
Material & Supplies-Meetings	01-0000-0-4325-050-0000-7540-000-606	400
Fuel/Oil	01-0000-0-4340-050-0000-7540-000-606	281
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-050-0000-7540-000-606	1,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-050-0000-7540-000-606	1,895
Dues & Membership	01-0000-0-5300-050-0000-7540-000-606	175
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7540-000-606	14,177
Interprogram Charges/Transportation	01-0000-0-5711-050-0000-7540-000-606	13,140
Interprogram Charges/Printing	01-0000-0-5725-050-0000-7540-000-606	1,000
Transportation Direct Charges/Repairs	01-0000-0-5743-050-0000-7540-000-606	6,500
Other Services	01-0000-0-5800-050-0000-7540-000-606	700
Catering	01-0000-0-5825-050-0000-7540-000-606	700
Licensing Software	01-0000-0-5882-050-0000-7540-000-606	7,141
Postage	01-0000-0-5920-050-0000-7540-000-606	4,500
Cellular Services	01-0000-0-5930-050-0000-7540-000-606	1,640
TOTAL		\$64,213

Total Budget: \$1,071,014

KATHLEEN WALKER Executive Director

WORKABILITY PROGRAM

The Workability 1 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.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Transition Specialist	0.36	\$39,027	\$11,988
Vocational Advisor	0.88	29,865	15,649
Vocational Assistant	1.33	40,999	27,809
Subtotal FTE, Salaries & Benefits	2.57		\$165,337

Category	Budget Code	2018-2019 Budget
Certificated Salaries - Stipends	01-6520-0-1102-300-5770-1110-000-4x6	\$16,380
Certificated Salaries - Substitutes	01-6520-0-1104-300-5770-1110-000-4x6	2,343
Other Certificated Salaries	01-6520-0-190x-300-5060-2100-000-4x6	2,457
Classified Salaries	01-6520-0-2x0x-300-5001-3900-000-4x6	15,847
Classified Salaries - Students	01-6520-0-2961-300-5770-1110-000-406	55,708
Variable Benefits	01-6520-0-3xxx-300-5xxx-xxx0-000-4x6	9,739
Material & Supplies	01-6520-0-43x0-300-5xxx-xxx0-000-4x6	2,250
Travel & Conference	01-6520-0-5200-300-5001-2100-000-4x6	3,100
Mileage	01-6520-0-5230-300-50xx-xx00-000-4x6	2,154
Interprogram Charges/Printing	01-6520-0-5725-300-5770-1110-000-4x6	325
Interprogram Charges/Field Trips	01-6520-0-5742-300-5770-1110-000-4x6	3,867
Licensing Software	01-6520-0-5882-300-5770-1110-000-4x6	1,190
Cellular Services	01-6520-0-5930-300-5001-2700-000-406	375
Direct Support/Indirect Cost @ 5.83%	01-6520-0-7310-300-5001-7210-000-4x6	16,387
TOTAL		\$132,122

Total Revenue: \$297,459

Total Budget: \$297,459

(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; 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 2018-2019 activities and budget for each of the other funds are on the succeeding pages.



Kitchen Modernization Johnson Elementary School - completed January, 2018



Asphalt/Concrete Grading & Paving Strauch Elementary School - completed June, 2018

Early Childhood Education Portable Village Elementary School completed April, 2018





FINANCIAL SECTION

Adult Education Fund (Fund 11)

The *Adult Education Fund* generates the major portion of its revenue through the Adult Education Block Grant received from the State. 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).

Revenue and Expense Summary Report					
Adult Education Fund (Fund 11)					
	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget		
REVENUES					
LCFF Sources	\$0	\$0	\$0		
Federal Revenue	560,253	674,394	503,087		
Other State Revenue	3,020,607	2,795,229	2,837,632		
Other Local Revenue	8,582	7,060	0		
Transfers-in from Other Funds	0	0	0		
TOTAL OPERATING REVENUE	\$3,589,442	\$3,476,683	\$3,340,719		
EXPENSE					
Certificated Salaries	\$954,782	\$1,175,176	\$1,113,662		
Classified Salaries	564,695	737,423	774,446		
Employee Benefits	543,933	747,314	667,866		
Books and Supplies	576,149	187,359	242,978		
Services and Other Operating Expenditures	502,917	450,370	767,824		
Capital Outlay	9,837	0	0		
Other Expenses and Outgo	169,871	176,856	210,413		
Transfers-out to Other Funds	300,000	300,000	300,000		
TOTAL OPERATING EXPENSE	\$3,622,184	\$3,774,498	\$4,077,189		
Revenues over (under) Expenses	(\$32,742)	(\$297,815)	(\$736,470)		
Beginning Fund Balance	\$1,286,995	\$1,254,253	\$956,438		
Ending Fund Balance	\$1,254,253	\$956,438	\$219,968		



Child Development Fund (Fund 12)

The *Child Development Fund* consists of four sources: Federal Head Start, California Department of Education, First 5 Sacramento and Parent Pay Program. These programs provide preschool to children ages 3-5, year-round infant/toddler childcare for children ages 0-3, resources and other support services to parents and families.

The Early Childhood Education/Child Development program operates in 43 classrooms at 23 elementary school sites, and 1 high school. The program provides part day and full day preschool to approximately 1,250 children, infant/toddler childcare to 25 TRUSD teen parents and community members, and other parent support services to approximately 600 families.

The Early Childhood Education/Child Development administrative office and support staff of 15 employees are located in Bay C at the district office. An additional 13 administrative office and support staff employees are located at Morey Avenue School. Classroom staff include 130 highly qualified early education teachers, site supervisors, and assistants.

Revenue and Expense Summary Report				
Child Development Fund (Fund 12)				
2016-2017 2017-2018 2018-2019				
	Actuals	Estimated Actuals	Adopted Budget	
REVENUES				
LCFF Sources	\$0	\$0	\$0	
Federal Revenue	1,856,904	2,738,292	2,114,998	
Other State Revenue	4,148,304	5,278,168	5,426,219	
Other Local Revenue	1,040,646	1,132,173	903,872	
Transfers-in from Other Funds	30,001	0	0	
TOTAL OPERATING REVENUE	\$7,075,855	\$9,148,633	\$8,445,089	
EXPENSE				
Certificated Salaries	\$2,408,706	\$3,080,225	\$3,077,439	
Classified Salaries	1,598,976	1,951,311	2,259,354	
Employee Benefits	1,516,220	1,944,891	2,077,724	
Books and Supplies	334,032	458,576	149,153	
Services and Other Operating Expenditures	610,721	649,709	389,850	
Capital Outlay	32,560	670,781	0	
Other Expenses and Outgo	393,010	392,626	491,569	
Transfers-out to Other Funds	0	0	0	
TOTAL OPERATING EXPENSE	\$6,894,224	\$9,148,119	\$8,445,089	
Revenues over (under) Expenses	\$181,631	\$514	\$0	
Beginning Fund Balance	\$298,951	\$480,582	\$481,096	
Ending Fund Balance	\$480,582	\$481,096	\$481,096	



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.

Effective with the 2018-2019 fiscal year, the Nutrition Services Department will begin participating in the Community Eligibility Provision program (CEP). This program is a federally subsidized meal service provision which allows low income schools and districts to serve breakfast and lunch meals at no cost to all enrolled students, and eliminates the need of collecting household meal applications each year.

In addition to the CEP program, the Nutrition Services Department continues to operate the Child and Adult Care Food Program (CACFP). This program provides a nutritious and well balanced meal to after school programs approved by the District.

In order to receive funding from the CEP and CACFP 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 5.6 million meals are provided each school year, with 258 Nutrition Service employees serving over 7,800 student breakfasts, 19,700 student lunches, and 3,200 after school program meals daily to their students.

The Nutrition Services Department offers low fat and fat free milk, salad bars, whole grain breads, and fresh fruits and vegetables daily. Additionally, the department sponsors a yearly student food show, where selected elementary and secondary students can sample new and exciting menu options from our vendors and food suppliers.

Revenue and Expense					
	Summary Report				
Caf	eteria Fund (Fund	13)			
	2016-2017	2017-2018	2018-2019		
	Actuals	Estimated Actuals	Adopted Budget		
REVENUES					
LCFF Sources	\$0	\$0	\$0		
Federal Revenue	16,094,464	16,949,877	17,980,000		
Other State Revenue	1,081,670	1,414,000	1,250,000		
Other Local Revenue	1,035,494	797,931	100,500		
Transfers-in from Other Funds	0	0	0		
TOTAL OPERATING REVENUE	\$18,211,627	\$19,161,808	\$19,330,500		
EXPENSE					
Certificated Salaries	\$0	\$0	\$0		
Classified Salaries	6,560,335	6,551,308	6,837,864		
Employee Benefits	2,453,265	2,598,595	2,822,592		
Books and Supplies	8,340,517	8,129,942	8,011,796		
Services and Other Operating Expenditures	385,025	468,071	439,718		
Capital Outlay	17,200	102,104	26,500		
Other Expenses and Outgo	896,930	927,288	979,858		
Transfers-out to Other Funds	0	0	0		
TOTAL OPERATING EXPENSE	\$18,653,272	\$18,777,308	\$19,118,328		
Revenues over (under) Expenses	(\$441,645)	\$384,500	\$212,172		
Beginning Fund Balance	\$2,519,327	\$2,077,682	\$2,462,182		
Ending Fund Balance	\$2,077,682	\$2,462,182	\$2,674,354		



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 revenue is a transfer from the General Fund of Local Control Funding Formula (LCFF) sources. Effective with the 2013-2014 Budget Act was the passage of landmark legislation changing the California School Finance System to the LCFF. Under the new funding system, most State categorical programs were eliminated; this included deferred maintenance funds. Although the Deferred Maintenance Program has been eliminated and became a part of the LCFF calculation, the District will continue to contribute annually to the Deferred Maintenance Fund from the General Fund. Additionally, the Interfund Transfers In is from supplemental/concentration funds (in the General Fund) for high needs facility projects including but not limited to roofing and paving.

Revenue and Expense Summary Report					
Deferred N	Maintenance Fund ((Fund 14)			
	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget		
REVENUES					
LCFF Sources	\$1,896,380	\$1,896,380	\$1,896,380		
Federal Revenue	0	0	0		
Other State Revenue	0	0	0		
Other Local Revenue	167,951	58,500	58,500		
Transfers-in from Other Funds	13,569,270	12,000,000	10,000,000		
TOTAL OPERATING REVENUE	\$15,633,601	\$13,954,880	\$11,954,880		
EXPENSE					
Certificated Salaries	\$0	\$0	\$0		
Classified Salaries	947	0	0		
Employee Benefits	104	0	0		
Books and Supplies	115,478	35,136	0		
Services and Other Operating Expenditures	1,476,704	1,194,890	1,020,000		
Capital Outlay	14,508,483	11,116,177	11,159,846		
Other Expenses and Outgo	121,380	121,380	121,380		
Transfers-out to Other Funds	13,528,382	8,037,152	0		
TOTAL OPERATING EXPENSE	\$29,751,478	\$20,504,735	\$12,301,226		
Revenues over (under) Expenses	(\$14,117,878)	(\$6,549,855)	(\$346,346)		
Beginning Fund Balance	\$21,014,079	\$6,896,201	\$346,346		
Ending Fund Balance	\$6,896,201	\$346,346	\$0		



Twin Rivers is continuing efforts to renovate its campuses and facilities. We estimate to spend over \$20 million in projects during 2017-2018. Any projects not finalized in 2017-2018 will be completed in 2018-2019. The current 2018-2019 facility improvement projects are listed below.

Project	Cost	Fund	Start Date	End Date	Lifespan
Futures Roofing (split budget)	\$246,339	Fund 14 - Carryover	TBD	TBD	25 years
Grant HS Fireplace	\$100,000	Fund 14 - Carryover	TBD	TBD	25 years
Grant HS Pool Bleachers and Sunshade	\$200,000	Fund 14 - Carryover	April 2018	August 2018	10 years
Foothill Ranch MS Roofing (split budget)	\$84,086	Fund 14 - Carryover	June 2018	August 2018	25 years
Del Paso HVAC	\$500,000	Fund 14 - Carryover	May 2018	August 2018	15 years
Fairbanks HVAC	\$450,000	Fund 14 - Carryover	June 2018	August 2018	15 years
Ridgepoint HVAC	\$350,000	Fund 14 - Carryover	June 2018	August 2018	15 years
Energy Projects	\$2,000,000	Fund 14 - Carryover	TBD	TBD	TBD based on scope
Foothill Ranch MS Roofing (split budget)	\$897,380	Fund 14 - 18/19 S/C	June 2018	August 2018	25 years
Foothill Oaks ES Paving	\$108,575	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Dry Creek ES Paving	\$238,545	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Babcock ES Paving	\$700,000	Fund 14 - 18/19 S/C	June 2018	August 2018	30 years
Babcock ES Painting	\$205,500	Fund 14 - 18/19 S/C	TBD	TBD	10 years
Morey Ave Painting	\$150,000	Fund 14 - 18/19 S/C	June 2018	August 2018	10 years
Norwood JHS Enclose & Mod Outdoor Café/MP	\$3,200,000	Fund 14 - 18/19 S/C	TBD	TBD	15 years
Ridgepoint Paving	\$500,000	Fund 14 - 18/19 S/C	June 2018	August 2018	30 years
Castori ES Front of School Drainage	\$171,000	Fund 14 - 18/19 S/C	TBD	TBD	20 years
CCAA HS Gym HVAC	\$150,000	Fund 14 - 18/19 S/C	TBD	TBD	15 years
Fairbanks ES Interior Ceiling Drywall Classrooms 15-18	\$120,000	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Fairbanks ES Intermediate Playground Structure	\$150,000	Fund 14 - 18/19 S/C	TBD	TBD	10 years
Grant HS - A Wing Tile Roof and Cafeteria	\$200,000	Fund 14 - 18/19 S/C	TBD	TBD	25 years
Grant HS - Electrical Upgrade S-Wing Severe Hazards	\$500,000	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Grant HS – W-Wing Roofing Replacement (1-5)	\$150,000	Fund 14 - 18/19 S/C	TBD	TBD	25 years
Hagginwood ES Kinder Student Drop Off Asphalt & Concrete Replacement	\$65,000	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Highlands HS Roof Replacement Boys Locker Room	\$250,000	Fund 14 - 18/19 S/C	TBD	TBD	25 years
Highlands HS Stadium Light Poles Severely Split and Dangerous	\$600,000	Fund 14 - 18/19 S/C	TBD	TBD	12 years
Hillsdale ES Asbestos Floor Replacement Cafeteria	\$125,000	Fund 14 - 18/19 S/C	TBD	TBD	12 years
Martin L. King, Jr. Tech Academy Corridor Drinking Fountains Connection To Sewer	\$82,000	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Morey Ave. Back Portable Ramps & Decking Replacement	\$80,000	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Norwood JHS EMS Replacement – Underground Wiring Is Shot.	\$120,000	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Oakdale ES Back Portable Ramps	\$150,000	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Police Services Fire Alarms and Intrusion for Entire District	\$100,000	Fund 14 - 18/19 S/C	TBD	TBD	15 years
Rio Linda HS K-Wing Roof Replacement	\$100,000	Fund 14 - 18/19 S/C	TBD	TBD	25 years
Rio Linda HS D & L Wing Roof Replacement	\$200,000	Fund 14 - 18/19 S/C	TBD	TBD	25 years
Rio Linda Prep Drainage-Interior Quads	\$343,000	Fund 14 - 18/19 S/C	TBD	TBD	30 years
Rio Linda, Foothill, Highlands & Grant West – Stair Tread Installation – Slip Hazard	\$80,000	Fund 14 - 18/19 S/C	TBD	TBD	10 years
Rio Tierra – Gym Reroof	\$250,000	Fund 14 - 18/19 S/C	TBD	TBD	25 years
Smythe K-6 – Gutters	\$85,000	Fund 14 - 18/19 S/C	TBD	TBD	15 years



Exterior Painting Frontier Elementary School - completed April, 2018



Special Reserve Fund for Postemployment Benefits (Fund 20) (Special Revenue Fund)

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.

Revenue and Expense					
	Summary Report				
Special Reserve Fund	for Postemployme	nt Benefits (Fund 2	0)		
	2016-2017	2017-2018	2018-2019		
	Actuals	Estimated Actuals	Adopted Budget		
REVENUES					
LCFF Sources	\$0	\$0	\$0		
Federal Revenue	0	0	0		
Other State Revenue	0	0	0		
Other Local Revenue	13,387	11,000	16,000		
Transfers-in from Other Funds	0	0	0		
TOTAL OPERATING REVENUE	\$13,387	\$11,000	\$16,000		
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	0	0	0		
TOTAL OPERATING EXPENSE	\$0	\$0	\$0		
Revenues over (under) Expenses	\$13,387	\$11,000	\$16,000		
Beginning Fund Balance	\$1,459,466	\$1,472,853	\$1,483,853		
	ψ1,400,400	ψ1,412,000	ψ1,+00,000		
Ending Fund Balance (Unrestricted)	\$1,472,853	\$1,483,853	\$1,499,853		



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 and the purchase of Certificates of Participation (COP).

The District will operate 2 sub-funds during the 2018-2019 fiscal year.

21-0831

The cellular tower sub-fund collects fees from companies utilizing space on the cellular towers we own and maintain. Expenditures are budgeted for miscellaneous projects and DSA closeout with future projects to be determined.

21-9167

Funds reserved from the general fund to be utilized towards the 2007 COP debt.

Revenue and Expense					
	Summary Report				
Bu	ilding Fund (Fund 2	1)			
	2016-2017	2017-2018	2018-2019		
	Actuals	Estimated Actuals	Adopted Budget		
REVENUES					
LCFF Sources	\$0	\$0	\$0		
Federal Revenue	0	0	0		
Other State Revenue	0	0	0		
Other Local Revenue	212,517	135,579	153,540		
Transfers-in from Other Funds	178,952,010	300,000	300,000		
TOTAL OPERATING REVENUE	\$179,164,527	\$435,579	\$453,540		
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	1,429,265	70,538	61,458		
Capital Outlay	382,784	50,225	47,902		
Other Expenses and Outgo	202,090,985	1,515,200	1,515,200		
Transfers-out to Other Funds	73	0	0		
TOTAL OPERATING EXPENSE	\$203,903,106	\$1,635,963	\$1,624,560		
Revenues over (under) Expenses	(\$24,738,579)	(\$1,200,384)	(\$1,171,020)		
Beginning Fund Balance	\$32,458,203	\$7,719,624	\$6,519,240		
Ending Fund Balance	\$7,719,624	\$6,519,240	\$5,348,220		



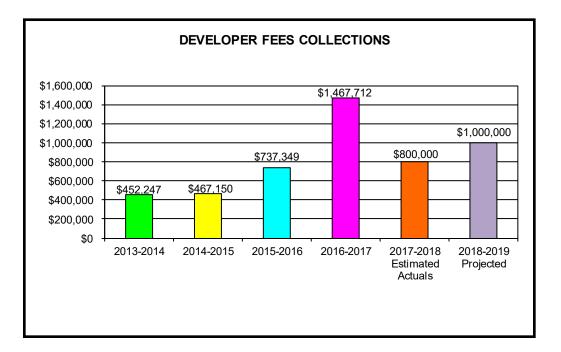
FINANCIAL SECTION

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 July 16, 2016, the new district fees are \$3.48 per square foot for residential and \$0.56 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. The District is in the process of updating its Developer Fee justification study.

Our current year income fees are budgeted for construction in River District area, ENEC Security and future projects to be determined.





Revenue and Expense Summary Report Capital Facilities Fund (Fund 25)					
Cupitar	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget		
REVENUES					
LCFF Sources	\$0	\$0	\$0		
Federal Revenue	0	0	0		
Other State Revenue	0	0	0		
Other Local Revenue	1,974,463	1,075,500	930,000		
Transfers-in from Other Funds	0	0	0		
TOTAL OPERATING REVENUE	\$1,974,463	\$1,075,500	\$930,000		
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	75,833	140,630	559,645		
Capital Outlay	117,548	2,660,381	3,830,000		
Other Expenses and Outgo	0	0	0		
Transfers-out to Other Funds	0	100,000	0		
TOTAL OPERATING EXPENSE	\$193,381	\$2,901,011	\$4,389,645		
Revenues over (under) Expenses	\$1,781,081	(\$1,825,511)	(\$3,459,645)		
Beginning Fund Balance	\$3,504,075	\$5,285,156	\$3,459,645		
Ending Fund Balance	\$5,285,156	\$3,459,645	\$0		

Future projects include:

Project	Cost	Fund	Start Date	End Date	Lifespan
Regency Park Portable Addition	\$1,500,000	Fund 25	TBD	TBD	30 years



Installation of New Greenhouse Structure Grant High School - completed July, 2018



County School Facility 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.

Revenue and Expense Summary Report								
County S				(Fu	nd 35)			
	2	016-2017 Actuals		Es	2017-201 stimated Ac		2018-2 Adopted	
REVENUES								
LCFF Sources			\$0			\$0		\$0
Federal Revenue			0			0		0
Other State Revenue			0			0		0
Other Local Revenue		3	0,420			55,035		50,000
Transfers-in from Other Funds		18,60	4,696		8,1	37,152		0
TOTAL OPERATING REVENUE		\$18,63				92,187		\$50,000
		. ,	,		. ,			. ,
EXPENSE								
Certificated Salaries						\$0		\$0
Classified Salaries			\$0 0			0		0
Employee Benefits		0			0			0
Books and Supplies		1,176			0			0
Services and Other Operating Expenditure					20,000			1
Capital Outlay	-	8 73	2,048	13,283,316		(5,149,999	
Other Expenses and Outgo		0,10	0,040		10,2	0,010	·	0
Transfers-out to Other Funds			0	2,000,000			0	
		\$8,734,051			\$15,303,316		¢	6,150,000
TOTAL OPERATING EXPENSE	-	φ0,7 J	+,031		φ15,5	03,310	φ	5,150,000
Bevenues ever (under) Evnenese		¢0.00	1 065	(\$7,111,129)		11 120)) (\$6,100,000)	
Revenues over (under) Expenses		\$9,90	1,005		(\$7,1	11,129)	(⊅(5,100,000)
Beginning Fund Balance		\$3,31	0,064		\$13,2	11,129	\$6	6,100,000
Ending Fund Balance		\$13,21	1,129		\$6,1	00,000		\$0
Future projects include:								
Project Allison ES Mod	Cost \$400,000	Fund Fund 35		Date TBD	End Date TBD		espan sed on scope	
CCAA K-6 Mod	\$400,000	Fund 35 Fund 35		TBD	TBD		sed on scope	
Foothill HS Mod	\$200,000	Fund 35		TBD	TBD		sed on scope	
	1,000,000	Fund 35		TBD	TBD		sed on scope	
Kohler ES Mod	\$600,000	Fund 35		TBD	TBD		sed on scope	
Orchard ES Mod	\$300,000	Fund 35		TBD	TBD	TBD ba	sed on scope	
Pioneer ES Mod	\$300,000	Fund 35		TBD	TBD	TBD ba	sed on scope	

\$100,000 Fund 35

\$1,000,000 Fund 35

\$50,000 Fund 35

\$900,000 Fund 35

\$500,000 Fund 35

\$500,000 Fund 35

Fund 35

\$100,000

TBD



Strauch ES Mod

Woodlake ES Mod

Johnson ES Mod

Hillsdale ES Mod

Madison ES Mod

Frontier ES Mod

Castori ES Mod

TBD based on scope

Special Reserve Fund for Capital Outlay Projects (Fund 40) (Capital Project Fund)

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. The fund is currently being utilized to hold three (3) 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. One of the QZABs is to be paid off in November 2018.

Revenue and Expense					
	Summary Report				
Special Reserve Fur	d for Capital Outlay	Projects (Fund 40)		
·	2016-2017	2017-2018	2018-2019		
	Actuals	Estimated Actuals	Adopted Budget		
REVENUES					
LCFF Sources	\$0	\$0	\$0		
Federal Revenue	0	0	0		
Other State Revenue	1,606,459	2,160,156	500,002		
Other Local Revenue	913,061	1,110,963	390,200		
Transfers-in from Other Funds	2,319,826	0	0		
TOTAL OPERATING REVENUE	\$4,839,346	\$3,271,119	\$890,202		
EXPENSE					
Certificated Salaries	\$0	\$0	\$0		
Classified Salaries	9,572	0	0		
Employee Benefits	795	0	0		
Books and Supplies	0	0	0		
Services and Other Operating Expenditures	99,112	294,633	327,582		
Capital Outlay	3,120,737	3,138,729	940,604		
Other Expenses and Outgo	0	0	5,000,000		
Transfers-out to Other Funds	8,645,584	2,700,000	0		
TOTAL OPERATING EXPENSE	\$11,875,801	\$6,133,362	\$6,268,186		
Revenues over (under) Expenses	(\$7,036,455)	(\$2,862,243)	(\$5,377,984)		
Beginning Fund Balance	\$24,006,414	\$16,969,959	\$14,107,716		
Ending Fund Balance	\$16,969,959	\$14,107,716	\$8,729,732		

Current and future projects include:

Project	Cost	Fund	Start Date	End Date	Lifespan
Futures Roofing (split budget)	\$192,770	Fund 40	TBD	TBD	25 years
CCAA ECM Installation	\$264,314	Fund 40	May 2018	November 2018	15 years
Futures ECM Installation	\$264,505	Fund 40	May 2018	November 2018	15 years
Heritage Peak ECM Installation	\$340,382	Fund 40	May 2018	November 2018	15 years
Higher Learning Academy ECM Installation	\$261,731	Fund 40	May 2018	November 2018	15 years
Highlands Community Charter ECM Installation	\$155,157	Fund 40	May 2018	November 2018	15 years
Smythe ECM Installation	\$556 <i>,</i> 858	Fund 40	May 2018	November 2018	15 years
Westside ECM Installation	\$263,194	Fund 40	May 2018	November 2018	15 years



FINANCIAL SECTION

LONG TERM FINANCIAL COMMITMENTS

This section of the 2018-2019 budget documents summarizes the long-term debt obligations of the District. At inception of the District, Twin Rivers USD acquired General Obligation (GO) Bonds, Certificates of Participation (COP), and Qualified Zone Academy Bonds (QZAB) from the former districts. Additionally, long-term debt obligations include various capital leases and post-employment benefits.

GENERAL OBLIGATION 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 encroaching on the General Fund operating budget.

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, 2018 is \$281,897,994; this is an increase of the prior year due to the sale of GO Bonds in the prior year. We are under our debt capacity limit by \$47.5 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt. Following is a history of the District's assessed valuation.

	June 30, 2016	June 30, 2017	June 30, 2017
Assessed Value (AV)	\$11,877,453,554	\$12,341,635,043	\$13,176,764,209
Debt Limit (2.5% of AV)	\$296,936,339	\$308,540,876	\$329,419,105
Outstanding Debt	\$245,265,882	\$293,461,965	\$281,897,994
Available Debt Capacity	\$51,670,457	\$15,078,911	\$47,521,111

Following is the District's combined debt amortization schedule for all outstanding GO Bonds as of July 1, 2018:

С	Combined Bond Repayment Schedule						
Fiscal Year	Principal	Interest	Total				
2018-19	\$9,977,500	\$9,017,026	\$18,994,526				
2019-20	8,434,927	10,747,589	19,182,516				
2020-21	9,196,396	10,728,095	19,924,491				
2021-22	10,373,166	10,529,743	20,902,909				
2022-23	11,205,380	9,294,017	20,499,397				
2023-24	12,034,144	8,900,963	20,935,107				
2024-25	13,008,459	8,469,088	21,477,547				
2025-26	13,874,763	7,932,718	21,807,481				
Thereafter	193,793,259	237,730,557	431,523,816				
Total	\$281,897,994	\$313,349,796	\$595,247,790				



CERTIFICATES OF PARTICIPATION

Certificates of Participation (COP) are sold to investors much as bonds are; however, a special tax is not assessed and repayment comes from the District's General Fund or other operating revenues. Two COPs were obtained prior to the creation of Twin Rivers USD for the purpose of accelerating general obligation bond projects until additional voter approved bonds could be issued. There are no COP funds remaining to be spent. The COP 2003 debt was paid off in 2016-2017. The COP 2007 debt was paid down from the sale of new GO Bonds in 2016-2017. The District's Building Fund (Fund 21) currently has reserves to pay debt payments through 2021-2022 for COP 2007. After such time, without the approval of a new General Bond, the General Fund will have the burden of an annual debt payment of \$1.5 million through 2035-2036 and then \$8.8 million in 2036-2037 and an average of \$10.8 million each of the last 4 years of COP debt.

Following is a summary of COP outstanding indebtedness, as well as the District's 2018-2019 Participation payment obligation:

	Outstanding					
	Indebtedness	2018-2019	2018-2019			
lssue	July 1, 2018*	Principal	Interest			
2007-2008	\$79,461,040	\$0	\$1,515,200			
* Represents principal and interest outstanding						

Following is a summary of the annual Certificate of Participation payments and the various funding sources making up the annual payments:

Certificates of	Certificates of Participation Amortization Schedule by Fund				
Fiscal Year	Building Fund	General Fund	Total		
2018-2019	\$1,515,200	\$0	\$1,515,200		
2019-2020	1,515,200	0	1,515,200		
2020-2021	1,515,200	0	1,515,200		
2021-2022	1,515,200	0	1,515,200		
2022-2023	0	1,515,200	1,515,200		
2023-2028	0	7,576,000	7,576,000		
2028-2033	0	7,576,000	7,576,000		
2033-2038	0	23,575,640	23,575,640		
2038-2041	0	33,157,400	33,157,400		
TOTAL	\$6,060,800	\$73,400,240	\$79,461,040		





QUALIFIED ZONE ACADEMY BONDS (QZAB)

The United States Congress enacted a bill called the Tax Payer Relief Act of 1997 that allowed schools to borrow at no or nominal interest cost. The intended use for these funds was to create, in each "ACADEMY", resources to help better educate kids and better prepare them for their futures (i.e. College or the workforce). The District posses three (3) QZABs which were obtained through the unification of Twin Rivers USD. The majority of the QZAB debt is reserved and the remaining is projected to be earned through interest income before payment is due. The certificates have no interest component and the principal payments are due as follows:

Issue	Principal	Due
November 2003	\$5,000,000	November 2018
December 2005	1,000,000	December 2020
December 2005	5,000,000	December 2020
Total	\$11,000,000	

CAPITAL LEASE OBLIGATIONS

On July 1, 2018, the District holds four capital lease obligations. The majority of the payments are covered by the General Fund with a small portion being paid from the Deferred Maintenance Fund. The lease obligations include lease-purchase for facility renovations and technology equipment. Three capital leases were paid off in 2017-2018.

Following is the yearly lease repayment schedule:

Lease Repayment Schedule						
Fiscal Year Principal Interest Total						
2018-19	\$845,749	\$44,321	\$890,070			
2019-20	338,019	26,121	364,140			
2020-21	351,721	12,420	364,141			
2021-22 120,381 999 121,38						
Total	\$1,655,870	\$83,861	\$1,739,731			

OTHER POST-EMPLOYMENT BENEFITS

The District provides post-employment 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 postemployment health benefits are recognized on a pay-as-you-go basis. The approximate accumulated future liability for the District at June 30, 2018 is estimated to be \$39 million based on an actuarial study performed as of July 1, 2016.







INFORMATIONAL SECTION

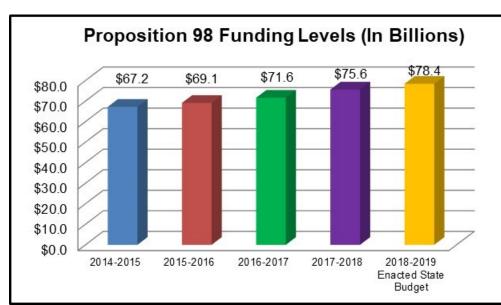


EFFECT OF STATE BUDGET AND LOCAL PROPERTY TAXES

STATE BUDGET

Proposition 98 determines the minimum funding level for K-14 education. But 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 \$78.4 billion, an increase of \$2.8 billion from 2017-2018 due to higher State General Fund revenue forecast in taxes and capital gains.

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 District's State Aid portion of the LCFF will account for about 75% and local property taxes will account for about 10% of the total general fund revenue in 2018-2019.

The LCFF became the new funding model for school districts within the State of California beginning in the 2013-2014 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.



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 the 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 \$331 per \$100,000 assessed valuation (AV). In addition, homeowners in our District are currently assessed an average of \$159 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 A∨)	
2011-2012	\$ 9,762,790,013	\$ 753,595,570	\$ 10,516,385,583	\$26,444,361	\$251	
2012-2013	\$ 9,404,631,566	\$ 806,341,530	\$ 10,210,973,096	\$25,219,438	\$247	
2013-2014	\$ 9,749,414,185	\$ 872,539,840	\$ 10,621,954,025	\$ 25,918,987	\$244	
2014-2015	\$ 10,299,004,955	\$ 1,108,146,005	\$ 11,407,150,960	\$27,529,307	\$241	
2015-2016	\$ 10,766,216,369	\$ 1,111,237,185	\$ 11,877,453,554	\$ 30,479,954	\$256	
2016-2017	\$ 11,260,488,078	\$ 1,081,146,965	\$ 12,341,635,043	\$36,128,039	\$292	
2017-2018	\$ 12,116,729,568	\$ 1,060,034,641	\$ 13,176,764,209	\$43,571,808	\$331	
2018-2019 Projected	\$ 13,212,741,222	\$ 1,341,700,685	\$ 14,554,441,907	\$45,532,539	\$331	
2019-2020 Projected	\$ 13,807,314,577	\$ 1,402,077,216	\$ 15,209,391,793	\$47,581,504	\$331	
2020-2021 Projected	\$ 14,428,643,733	\$ 1,465,170,691	\$ 15,893,814,424	\$49,722,671	\$331	
2021-2022 Projected	\$ 15,077,932,701	\$ 1,531,103,372	\$ 16,609,036,073	\$51,960,192	\$331	



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, 2018 is \$281,897,994. We are under our debt capacity limit by \$47.5 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 USD homeowner.

Taxes Paid by Average Homeowner							
2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018							
Median Single Family Home AV	\$108,893	\$118,446	\$125,567	\$131,610	\$137,933	\$146,754	
% Change in Median AV	(5.5%)	8.77%	6.01%	4.81%	4.80%	6.40%	
TRUSD GO Bond Tax Rate ¹ TRUSD GO Bond Taxes Due for	\$168.30	\$159.00	\$175.10	\$131.00	\$181.80	\$158.90	
Median Single Family Home AV	\$183.27	\$188.33	\$219.87	\$172.41	\$250.76	\$233.19	
Property Taxes Due for	<u>.</u>	* · · · · · · · · · · · · · · · · · · ·	* 4 4 0 0 7 0	* 4 5 2 2 4 2	* +	* · - · · · · · ·	
Median Single Family Home AV	\$1,109.94	\$1,394.23	\$1,489.73	\$1,500.49	\$1,649.54	\$1,719.81	
[1] Tax rate per \$100,000 of assessed valuation	on.						

Following is the District's combined debt amortization schedule for all outstanding GO Bonds as of July 1, 2018:

С	Combined Bond Repayment Schedule						
Fiscal Year	Principal	Interest	Total				
2018-2019	\$9,977,500	\$9,017,026	\$18,994,526				
2019-2020	8,434,927	10,747,589	19,182,516				
2020-2021	9,196,396	10,728,095	19,924,491				
2021-2022	10,373,166	10,529,743	20,902,909				
2022-2023	11,205,380	9,294,017	20,499,397				
2023-2024	12,034,144	8,900,963	20,935,107				
2024-2025	13,008,459	8,469,088	21,477,547				
2025-2026	13,874,763	7,932,718	21,807,481				
Thereafter	193,793,259	237,730,557	431,523,816				
Total	\$281,897,994	\$313,349,796	\$595,247,790				







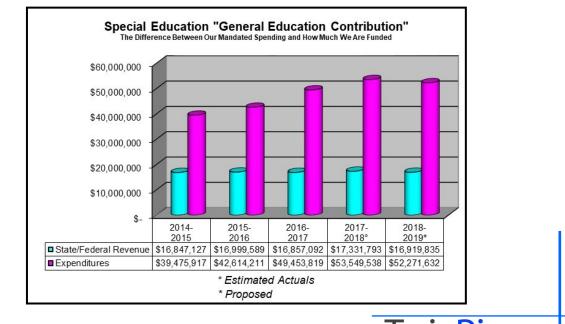
SPECIAL EDUCATION

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 3-22, 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 non-public 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). Approximately 14% of our students are eligible for and receive some kind of special education service in the District, including the dependent and independent charter programs.

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 service, coupled with state and federal under-funding, has placed a tremendous financial burden on school districts in California.

State funding for special education flows through our Special Education Local Plan Area (SELPA), a consortium of ten districts including the County Office of Education. The Districts work together to coordinate services and programs where appropriate in serving students from the entire SELPA in the most cost efficient manner. As an example, our district operates a program for students with orthopedic impairments for districts in the north area of our SELPA.

Because 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 \$52 million on special education (including transportation), 16% of our total general fund expenditures. We receive funding from the state and federal government that covers 33% (\$16.9 million) of the \$52 million. The district contributes over \$35 million or 67% of the total cost of our special education program. The costs and funding sources for the last four years of Twin Rivers USD is shown in the accompanying table.



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. For the 2019-2020 projection year, our District Local Control Funding Formula (LCFF) includes a 2.41% increase and no change to ADA (Average Daily Attendance). The projection for 2020-2021 includes a 2.80% increase and no change to ADA. The projection for 2021-2022 includes a 3.42% increase and no change to ADA. The unduplicated percentage for both years are:

- Twin Rivers 87.72%
- Creative Connections Arts Academy 68.18%
- Smythe Academy of Arts & Science 91.53%
- Westside Preparatory 75.42%

In 2019-2020 LCFF is projected with a \$6.7 million increase; \$4.9 million to base funding and \$1.8 million to supplemental/concentration funds. Automatic salary step/column increases and the STRS & PERS increases are estimated at \$5.8 million; \$900 thousand more than the LCFF base revenue increase. This is causing on-going deficit spending.

In 2020-2021 LCFF is projected with a \$7.8 million increase; \$5.7 million to base funding and \$2.1 million to supplemental/concentration funds. Automatic salary step/column increases and the STRS & PERS increases are estimated at \$6.1 million. The increase in LCFF base revenue is \$1.7 million more than the automatic salary increases. The 2019-2020 on-going deficit spending of \$900,000 (which is now a cost of \$1.8 million in 2020-2021) is now alleviated in the 2020-2021 year and on-going.

In 2021-2022 LCFF is projected with a \$10 million increase.

No Federal Revenues are projected.

Other State Revenues includes Lottery and the Mandate Cost Block Grant (MBG).

Other Local Revenues includes a reduction of \$151 thousand in 2019-2020 and an additional reduction of another \$151 thousand in 2020-2021 to the Regional Occupational Program funding from SCOE. These funds are now at zero in 2020-2021 and on-going. The largest revenue source is the MOUs with Heritage Peak Charter, Highlands Community Charter and Gateway Community Charters for \$2 million for facility use and administrative and other support services from Twin Rivers. Interest income and all other local revenues remain unchanged in the projection years.

Contributions within Other Financing Sources are projected to increase in 2019-2020 to cover the costs of step and column salaries and benefits for the Special Education and Routine Restricted Maintenance Account (RRMA) programs that are in the restricted programs but supported by unrestricted funds. In 2020-2021 the RRMA is brought up to the required 3% of general fund expenditures (\$600,000 increase) and an increase for Special Education step and column salaries and benefits.

Expenditure Assumptions. Certificated Salaries include a 1.3% increase for step/column in the projection years. There is no salary schedule increase for the projection years. The 2018-2019 \$750 thousand reserve for increased special education positions is added into the 2019-2020 year and ongoing.



Classified Salaries include a 2.3% increase for step in the projection years. There is no salary schedule increase for the projection years. The 2018-2019 reserve for increased special education positions is added into the 2019-2020 year and is on-going.

Except for the increase to STRS and PERS, all other statutory benefit rates are unchanged in both projection years. STRS statutory rate increases started in 2014-2015 and increase an additional 1.85% each year until 2020-2021; 19.10% employer contribution in 2020-2021. PERS estimated increases vary year to year with a final estimate of 26.0% for 2024-2025 (2.738% increase in 2019-2020 and 2.70% increase in 2020-2021). STRS and PERS increase costs in 2020-2021 over 2014-2015 is estimated to be \$17.4 million. Statutory benefits are adjusted for the changes in salaries as indicated above.

Books and Supplies for 2019-2020 include \$5.5 million of the one-time 2018-2019 ending fund balance carryover. The one-time carryover increase is removed in 2020-2021 and on-going.

Services and Other Operating for 2019-2020 include \$5.6 million of the one-time 2018-2019 ending fund balance various program carryovers. The one-time carryover increase is removed in 2020-2021.

Capital Outlay and Other Outgo expenditures remain unchanged in the projection years.

Direct Support/Indirect Cost's remain unchanged in the projection years.

Ending Fund Balance. The General Fund expenditures are greater than the revenues by \$12 million in 2019-2020 (deficit spending). However, when the one-time program carryover funds of \$11.1 million are removed, the on-going deficit spending is \$1 million. The increase in employer STRS and PERS costs and the automatic step and column increases are all covered by the LCFF revenue increase. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties in 2019-2020, but fall short \$2.3 million to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

The 2020-2021 projection year reflects deficit spending of \$1.3 million; due to the additional compounding employer STRS and PERS costs, automatic step and column increases and the required RRMA increase all being more than the LCFF revenue increase. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties in 2020-2021, but fall short \$3.6 million to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

The 2021-2022 projection year reflects revenue over expenditures by \$2.5 million. We have enough of an ending fund balance for the required 3% State reserve for economic uncertainties in 2021-2022, but fall short \$1 million to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least one month of the general fund payroll expenditures (\$19 million) or 6% of the general fund expenditures and other financing sources (\$21 million).

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

2019-2020

- Nonspendable \$618,639
- Restricted \$0
- Assigned \$0
- Economic Uncertainties \$16,696,949
- Unassigned \$0



2020-2021

- Nonspendable \$618,639
- Restricted \$0
- Assigned \$0
- Economic Uncertainties \$15,373,458
- Unassigned \$0

2021-2022

- Nonspendable -\$618,639
- Restricted \$0
- Assigned \$0
- Economic Uncertainties \$17,916,608
- Unassigned \$0

GENERAL FUND – RESTRICTED

Revenue Assumptions. Federal, Other State and Other Local Revenues all remain unchanged in the projection years.

Contributions within Other Financing Sources are projected to increase in 2019-2020 to cover the increase in costs for step and column salaries of positions in the Special Education and Routine Restricted Maintenance Account (RRMA) programs. In 2020-2021, in additional to the increase for Special Education salaries for step and column, the RRMA is brought up to the required 3% of general fund expenditures (\$600,000 increase).

Expenditure Assumptions. Certificated Salaries increase by 1.3% for step/column in both projection years. There is no salary schedule increase included in the projection years.

Classified Salaries increase by 2.3% for step in both projection years. There is no salary schedule increase for either projection year.

Except for the increase to STRS and PERS, all other statutory benefit rates are unchanged in both projection years. STRS statutory rate increases started in 2014-2015 and increase an additional 1.85% each year until 2020-2021; 19.10% employer contribution in 2020-2021. PERS estimated increases vary year to year with a final estimate of 26.0% for 2024-2025 (2.738% increase in 2019-2020 and 2.70% increase in 2020-2021).

Books and Supplies remain unchanged in the projection years.

Services and Other Operating decrease by \$2.3 million in 2019-2020 to balance the categorical programs due to step and column, STRS and PERS increases. In 2020-2021, a \$1 million decrease is reflected to balance the programs due to step and column, STRS and PERS increases.

All other expenditures are projected at the 2018-2019 levels in the projection years.

Ending Fund Balance. The multiyear projections reflect a balanced budget for the restricted programs.





General Fund (Fund 01)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
REVENUES				
LCFF Sources	\$278,574,708	\$285,309,588	\$293,155,028	\$303,180,930
Federal Revenue	23,860,310	23,860,310	23,860,310	23,860,310
Other State Revenue	12,477,995	12,477,995	12,477,995	12,477,995
Other Local Revenue	13,269,878	13,118,878	12,967,878	12,967,878
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$328,182,891	\$334,766,771	\$342,461,211	\$352,487,113
EXPENSE				
Certificated Salaries	\$142,555,835	\$145,175,300	\$146,984,579	\$148,895,379
Classified Salaries	50,170,197	51,492,611	52,665,442	53,876,747
Employee Benefits	63,322,259	68,104,403	72,846,469	73,383,934
Books and Supplies	16,474,152	22,937,593	16,474,152	16,474,152
Services and Other Operating Expenditures	42,761,529	51,342,036	40,180,044	40,180,044
Capital Outlay	1,409,189	1,409,189	1,409,189	1,409,189
Other Expenses and Outgo	1,381,028	1,381,028	1,381,028	1,381,028
Transfers-out to Other Funds	10,000,000	10,000,000	10,000,000	10,000,000
Other Adjustments	0	610,597	1,843,490	4,343,490
TOTAL OPERATING EXPENSE	\$328,074,189	\$352,452,757	\$343,784,393	\$349,943,963
Revenues over (under) Expenses	\$108,702	(\$17,685,986)	(\$1,323,182)	\$2,543,150
Beginning Fund Balance	\$34,892,563	\$35,001,265	\$17,315,279	\$15,992,097
Ending Fund Balance	\$35,001,265	\$17,315,279	\$15,992,097	\$18,535,247

Adult Education Fund (Fund 11)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	503,087	503,087	503,087	503,087
Other State Revenue	2,837,632	2,837,632	2,837,632	2,837,632
Other Local Revenue	0	0	0	\$0
Transfers-in from Other Funds	0	0	0	\$0
TOTAL OPERATING REVENUE	\$3,340,719	\$3,340,719	\$3,340,719	\$3,340,719
EXPENSE				
Certificated Salaries	\$1,113,662	\$833,218	\$845,716	\$858,402
Classified Salaries	774,446	786,063	797,854	809,822
Employee Benefits	667,866	607,579	616,693	625,943
Books and Supplies	242,978	142,978	142,978	142,978
Services and Other Operating Expenditures	767,824	487,824	487,824	487,824
Capital Outlay	0	0	0	0
Other Expenses and Outgo	210,413	184,092	186,039	186,039
Transfers-out to Other Funds	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	\$4,077,189	\$3,341,754	\$3,377,104	\$3,411,008
_ /				(*****
Revenues over (under) Expenses	(\$736,470)	(\$1,035)	(\$36,385)	(\$70,289)
Beginning Fund Balance	\$956,438	\$219,968	\$218,933	\$182,549
Ending Fund Balance	\$219,968	\$218,933	\$182,549	\$112,260

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	Child Development Fund (Fund 12)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
separately for federal,	REVENUES				
state, and local	LCFF Sources	\$0	\$0	\$0	\$0
revenues to operate	Federal Revenue	2,114,998	2,114,998	2,114,998	2,114,998
child development	Other State Revenue	5,426,219	5,507,612	5,590,226	5,674,080
programs. All monies	Other Local Revenue	903,872	903,872	903,872	903,872
received by the	Transfers-in from Other Funds	0	0	0	0
District for, or from the	TOTAL OPERATING REVENUE	\$8,445,089	\$8,526,482	\$8,609,096	\$8,692,950
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.	EXPENSE Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay Other Expenses and Outgo Transfers-out to Other Funds	\$3,077,439 2,259,354 2,077,724 149,153 389,850 0 491,569 0	\$3,123,601 2,293,244 2,157,394 149,153 389,850 0 473,002 0	\$3,170,455 2,327,643 2,189,755 149,153 389,850 0 479,626 0	\$3,218,011 2,362,558 2,222,601 149,153 389,850 0 479,626 0
	TOTAL OPERATING EXPENSE	\$8,445,089	\$8,586,244	\$8,706,481	\$8,821,799
	Revenues over (under) Expenses	\$0	(\$59,762)	(\$97,385)	(\$128,849)
	Beginning Fund Balance	\$481,096	\$481,096	\$421,335	\$323,950
	Ending Fund Balance	\$481,096	\$421,335	\$323,950	\$195,100

Cafeteria Fund (Fund 13)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	17,980,000	18,159,800	18,341,398	18,524,812
Other State Revenue	1,250,000	1,262,500	1,275,125	1,287,876
Other Local Revenue	100,500	100,500	100,500	100,500
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$19,330,500	\$19,522,800	\$19,717,023	\$19,913,188
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	6,837,864	6,919,918	7,000,500	7,084,506
Employee Benefits	2,822,592	2,900,000	2,975,000	3,053,896
Books and Supplies	8,011,796	8,300,000	8,400,000	8,442,000
Services and Other Operating Expenditures	439,718	385,000	390,000	390,000
Capital Outlay	26,500	20,000	10,000	10,000
Other Expenses and Outgo	979,858	999,219	1,011,156	1,011,156
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$19,118,328	\$19,524,137	\$19,786,656	\$19,991,558
Revenues over (under) Expenses	\$212,172	(\$1,337)	(\$69,633)	(\$78,369)
Beginning Fund Balance	\$2,462,182	\$2,674,354	\$2,673,017	\$2,603,384
Ending Fund Balance	\$2,674,354	\$2,673,017	\$2,603,384	\$2,525,015

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 2018-2019 fiscal year the breakfast and lunch program will be 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.



Deferred Maintenance Fund (Fund 14)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
REVENUES				
LCFF Sources	\$1,896,380	\$1,896,380	\$1,896,380	\$1,896,380
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	58,500	58,500	58,500	58,500
Transfers-in from Other Funds	10,000,000	10,000,000	10,000,000	10,000,000
TOTAL OPERATING REVENUE	\$11,954,880	\$11,954,880	\$11,954,880	\$11,954,880
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	1,020,000	920,000	920,000	920,000
Capital Outlay	11,159,846	10,913,500	10,913,500	10,913,500
Other Expenses and Outgo	121,380	121,380	121,380	121,380
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$12,301,226	\$11,954,880	\$11,954,880	\$11,954,880
Revenues over (under) Expenses	(\$346,346)	\$0	\$0	\$0
Beginning Fund Balance	\$346,346	\$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.

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.

Special Reserve Fund for Postemployment Benefits (Fund 20)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	16,000	16,000	16,000	16,000
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$16,000	\$16,000	\$16,000	\$16,000
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	¢0 0	¢0 0	¢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	\$16,000	\$16,000	\$16,000	\$16,000
Beginning Fund Balance	\$1,483,853	\$1,499,853	\$1,515,853	\$1,531,853
Ending Fund Balance	\$1,499,853	\$1,515,853	\$1,531,853	\$1,547,853



The <i>Building Fund</i> is used to account for the proceeds and	Building Fund (Fund 21)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
expenditures from the	REVENUES				
sale of the bonds and	LCFF Sources	\$0	\$0	\$0	\$0
the purchase of	Federal Revenue	0	0	0	0
Certificates of	Other State Revenue	0	0	0	0
Participation (COP).	Other Local Revenue	153,540	153,540	153,540	153,540
Expenditures in this fund	Transfers-in from Other Funds	300,000	300,000	300,000	300,000
are for authorized bond	TOTAL OPERATING REVENUE	\$453,540	\$453,540	\$453,540	\$453,540
projects, and repayment of the COPs.	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	61,458	61,458	61,458	52,333
	Capital Outlay	47,902	47,902	47,902	47,902
	Other Expenses and Outgo	1,515,200	1,515,200	1,515,200	1,515,200
	Transfers-out to Other Funds	0	0	0	0
	TOTAL OPERATING EXPENSE	\$1,624,560	\$1,624,560	\$1,624,560	\$1,615,435
	Revenues over (under) Expenses	(\$1,171,020)	(\$1,171,020)	(\$1,171,020)	(\$1,161,895)
	Beginning Fund Balance	\$6,519,240	\$5,348,220	\$4,177,200	\$3,006,180
	Ending Fund Balance	\$5,348,220	\$4,177,200	\$3,006,180	\$1,844,285

Capital Facilities Fund (Fund 25)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	930,000	930,000	930,000	930,000
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$930,000	\$930,000	\$930,000	\$930,000
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	559,645	80,000	80,000	80,000
Capital Outlay	3,830,000	850,000	850,000	850,000
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$4,389,645	\$930,000	\$930,000	\$930,000
Revenues over (under) Expenses	(\$3,459,645)	\$0	\$0	\$0
Beginning Fund Balance	\$3,459,645	\$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.

County School Facilities Fund (Fund 35)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	50,000	0	0	0
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$50,000	\$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	1	0	0	0
Capital Outlay	6,149,999	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$6,150,000	\$0	\$0	\$0
Revenues over (under) Expenses	(\$6,100,000)	\$0	\$0	\$0
Beginning Fund Balance	\$6,100,000	\$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. The fund is currently being utilized to hold three (3) 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.

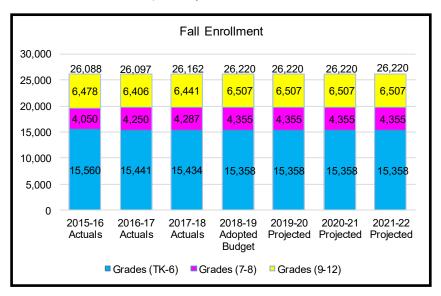
Special Reserve Fund for Capital Outlay Projects (Fund 40)	2018-2019 Adopted Budget	2019-2020 Projected	2020-2021 Projected	2020-2021 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	500,002	0	0	0
Other Local Revenue	390,200	281,047	50,000	50,000
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$890,202	\$281,047	\$50,000	\$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	327,582	0	0	0
Capital Outlay	940,604	50,000	50,000	50,000
Other Expenses and Outgo	5,000,000	0	6,000,000	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$6,268,186	\$50,000	\$6,050,000	\$50,000
Revenues over (under) Expenses	(\$5,377,984)	\$231,047	(\$6,000,000)	\$0
Beginning Fund Balance	\$14,107,716	\$8,729,732	\$8,960,779	\$2,960,779
Ending Fund Balance	\$8,729,732	\$8,960,779	\$2,960,779	\$2,960,779



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 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.



The details of the fall enrollment by school site are on the following page.





ENROLLMENT

The by school enrollment for the current year and past three years of TRUSD is shown in the table to the right. We expect 26,220 students in the fall of 2018 as compared to 26,162 students in the prior year, which is a increase of fifty-eight students.

Additionally, we expect about 1,250 children for the preschool program and approximately 1,600 in the Adult Education Program.

Total enrollment is just over 29,000 students (preschool, kindergarten through 12th grade and adult education)

Fall Enroliment	History			
School Name	2015	2016	2017	2018*
Allison Elementary	456	417	466	468
Babcock Elementary	398	416	402	400
Castori Elementary	695	695	660	655
Creative Connections Arts Academy (K-6)	387	381	376	360
Creative Connections Arts Academy (7-12)	273	281	303	325
Del Paso Heights Elementary	533	511	509	520
Dry Creek Elementary	437	439	444	444
Fairbanks Elementary	404	391	402	410
Foothill High	1,058	1,183	1,143	1,184
Foothill Oaks Elementary	519	536	535	517
Foothill Ranch Middle School	614	653	635	631
Frontier Elementary	514	493	495	489
Garden Valley Elementary	391	380	392	393
Grant High	1,916	1,903	1,934	1,927
Hagginwood Elementary	458	452	433	435
Highlands High School	808	758	743	759
Hillsdale Elementary	378	367	369	356
Johnson Elementary	651	614	600	601
Joyce Elementary (K-8)	538	566	580	592
Keema High	469	389	401	400
Kohler Elementary (K-8)	504	508	504	504
Madison Elementary	670	659	700	707
Martin Luther King Jr. Technology Academy	428	436	454	479
Miles P. Richmond	50	59	57	61
Morey Avenue	89	88	90	89
Non-Public Schools	73	79	95	95
Noralto Elementary	497	478	511	536
Northwood Elementary	491	480	506	530
Norwood Junior High	722	754	749	710
Nova Opportunity School	19	22	28	28
Oakdale Elementary (K-8)	558	663	673	681
Orchard Elementary (K-8)	543	549	564	561
Pacific Career and Technology High	111	115	142	143
Pathways Community Day	20	17	16	0
Pioneer Elementary (K-8)	638	631	651	680
Regency Park Elementary	807	723	674	734
Ridgepoint Elementary (K-8)	707	698	700	710
Rio Linda High	1,738	1,676	1,659	1,654
Rio Linda Preparatory Academy	471	517	490	472
Rio Tierra Junior High	506	506	493	461
Sierra View Elementary	420	389	378	384
Smythe Academy of Arts and Sciences (K-6)	645	653	629	635
Smythe Academy of Arts and Sciences (7-8)	446	467	480	477
Strauch Elementary	605	621	593	596
Village Elementary (K-8)	573	576	530	521
Vista Nueva Career and Technology High	156	142	160	162
Westside Elementary	412	418	422	424
Westside Preparatory Charter **	348	356	385	386
Woodlake Elementary	465	444	439	361
Woodridge Elementary	479	548	568	573
Total	26,088	26,097	26,162	26,220
* Fall 2018 is projected enrollment. ** Includes Eastside, Frontier and Westside Campu	56 5			
monues Lasiside, i former and wesiside Campu	000			



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 and campus safety specialists were created above the base Staffing Formula handbook utilizing Supplemental/Concentration funds.

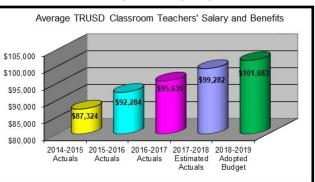
Base Staffing Allocations	Elementary Schools (K-6) and (K-8)	Middle Schools (5-8)	High Schools (9-12)
Principal	1 per school	1 per school	1 per school
	1 FTE (750+ students)	. 5 FTE (451-700 students)	.5 FTE (351-450 students)
		1 FTE (701-1,000 students)	1 FTE (451-700 students)
		1.5 FTE (1,001-1,500 students)	1.5 FTE (701-1,000 students)
		2.5 FTE (1,501+ students)	2 FTE (1,001-1,500 students)
Vice-Principal			3 FTE (1,501+ students)
		1 FTE per 750 students	1 FTE per 700 students
Counselor		(not to exceed 1 FTE)	
	24.99:1 (TK-3)	33:1	33:1
Classroom Teachers	30:1 (4-6)		
Secretary	1 FTE per school	1 FTE per school (part of Clerical FTE below)	1 FTE per school (part of Clerical FTE below
	1 (6 hours) (201-300 students)	2 FTE (1-250 students)	2 FTE (1-250 students)
	1 (8 hours) (301-699 students)	3.0 FTE (251-350 students)	3.0 FTE (251-350 students)
	1 (8 hours) + 1 (4 hour) (700+ students)	3.50 FTE (351-500 students)	3.50 FTE (351-500 students)
	1 (3 hours) Additional for K-8's	4 FTE (501-800 students)	4 FTE (501-800 students)
		5 FTE (801-1200 students)	5 FTE (801-1200 students)
		6 FTE (1201-1500 students)	6 FTE (1201-1500 students)
		7 FTE (1501-1800 students)	7 FTE (1501-1800 students)
Clerical		8 FTE (1801+ students)	8 FTE (1801+ students)
	1 (3 hours) (1-550 students)	1 FTE (8 hours)	1 FTE Teacher Librarian
	1 (5 hours) (551-750 students)		Library Materials Technician:
	1 (6 hours) (751+ students)		1 (4 hours) (500-1,500 students)
Library Media Tech	1 (6 hours) K-8		1 (8 hours) (1,501+ students)
		1 FTE	1 FTE (400-799 students)
			2 FTE (800-1299 students)
			3 FTE (1300-1799 students)
Campus Safety Specialists			4 FTE (1800+ students)
	1.5 FTE (1-474 students)	2.75 FTE	2 FTE (1-300 students)
	2 FTE (475-749 students)		4 FTE (301-999 students)
	2.5 FTE (750+ students)		4.5 FTE (1000-1500 students)
			5.5 FTE (1501-1800 students)
Custodial			7.5 FTE (1801+ students)
	.375 FTE (1-585 students)	.75 FTE	.75 FTE (1-850 students)
	.50 FTE (586-700 students)		1 FTE (851-1700 students)
Health Assistant	.75 FTE (701+ students)		1.5 FTE (1701+ students)
Nurses		1 FTE per 2,000 students and serves the entire	district

Non-school site staffing, including district office and department personnel, is not formula-driven. The budgets for non-school departments are created based on need and are analyzed on a yearly basis.

It takes people to teach students and 78% 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 2018-2019 average classroom teacher salary and benefit costs are \$101,683.



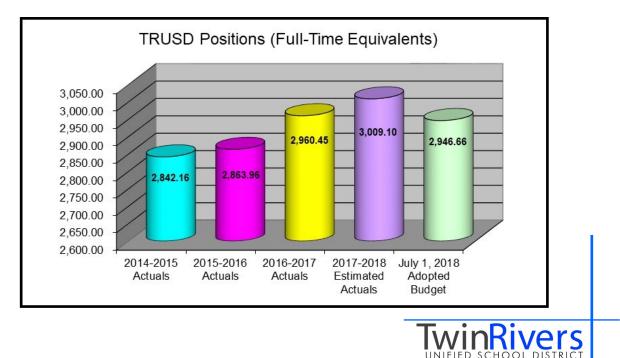


With LCFF, we have the opportunity to create and grow exceptional programs to boost learning for our students in addition to bring down class sizes. In 2015-2016 and 2016-2017 classroom teacher staffing increased for smaller class sizes in kindergarten through third grade, increased in native speaking, band and choir classes, additional special education classes and a change for the Keema independent study program from variable pay positions to 17 FTE teacher positions. The 2018-2019 and past two years of classroom teacher staffing have minimal change.

	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget
Student Enrollment:	26,112	26,088	26,097	26,162	26,220
Number of Classroom Teachers (FTE):	1,134.96	1159.80	1187.95	1,189.60	1,186.80
Student-Teacher Ratio:	23.01	22.49	21.97	21.99	22.09

In addition to classroom teachers, with the use of Supplemental/Concentration funds, the district funds additional visual and performing arts teachers, English Learner teachers, vice principals, counselors, kindergarten paraeducators and campus safety specialists to enhance the overall experience for the students.

CATEGORIES	2014-2015 Actuals FTE	2015-2016 Actuals FTE	2016-2017 Actuals FTE	2017-2018 Estimated Actuals FTE	2018-2019 Adopted Budget FTE
Teachers	1,380.86	1,358.37	1,412.30	1,417.80	1,364.70
Principals/Vice-Principals	73.00	73.34	83.00	88.00	87.50
Certificated Administrators	26.00	33.66	34.00	35.00	36.00
Other Certificated Personnel	125.20	137.50	141.31	146.00	144.60
Instructional Aides	290.23	291.88	299.68	302.47	303.27
Clerical/Classified Support	867.17	882.11	901.26	895.65	889.96
Classified Management	49.00	60.00	66.50	66.50	64.00
Other Classified Personnel	30.70	27.10	22.40	57.68	56.63
Total FTE	2,842.16	2,863.96	2,960.45	3,009.10	2,946.66



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 a new 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 new California School Dashboard (Dashboard) in Fall 2018. 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. This new multiple measures system replaces the former Academic Performance Index (API), which was based solely on testing results, and the federal requirement to calculate Adequate Yearly Progress (AYP).

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 2018-2019, California will continue to administer the Smarter Balanced Summative Assessments (SBAC) 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).

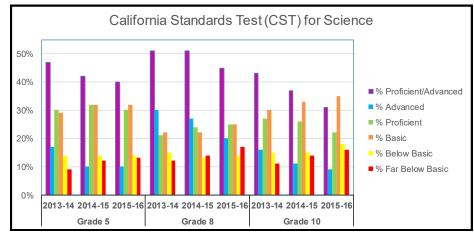
The following charts reflect the results of the ELA and Math assessments for the past three years.

SBAC ELA	G	rades 3-8 ar	nd Grade 11	
Overall	2015-2016	2016-2017	2017-2018	1 Year Change
% Exceeded/Met	29%	31%	35%	4%
% Exceeded	7%	9%	11%	2%
% Met	22%	22%	24%	2%
% Nearly Met	26%	26%	25%	-1%
% Not Met	44%	43%	40%	-3%

SBAC Math	G	rades 3-8 ar	nd Grade 11	
Overall	2015-2016	2016-2017	2017-2018	1 Year Change
% Exceeded/Met	24%	24%	27%	3%
% Exceeded	7%	8%	9%	1%
% Met	17%	16%	17%	1%
% Nearly Met	30%	28%	27%	-1%
% Not Met	46%	47%	46%	-1%



California Standards Test (CST) for Science. Development of the California Next Generation Science Standards (CA NGSS) Summative Assessments is currently in progress, which will replace the California Standards Test, California Modified Assessment, and the California Alternate Performance Assessment in Science. In 2017-2018, all students in grades five, eight and twelve participated in a full census field test instead of the prior CST Science Test. The CA NGSS Alternate Summative Assessments are also currently being developed. Results from the field test will be available in winter 2018. The graph below reflects the results of the CST for the last three years it was operational.



California English Language Development Test. In 2018-2019, the English Language Proficiency Assessments for California (ELPAC) will be administered as an Initial Assessment of English Learners progress in obtaining English Proficiency, fully replacing CELDT. Results for ELPAC will be available in early fall 2018.

	Kir	ndergart	en		1st Grade)	2	nd Grade	9	;	Brd Grade	9	4	th Grade	;		5th Grade	9	(6th Grade	
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
% Advanced	1%	1%	0%	9%	10%	6%	6%	6%	2%	4%	6%	2%	9%	8%	4%	16%	14%	8%	10%	10%	4%
% Early Advanced	7%	5%	7%	31%	32%	36%	25%	21%	14%	23%	21%	13%	33%	32%	23%	38%	35%	33%	31%	37%	24%
% Intermediate	30%	26%	27%	39%	35%	34%	35%	40%	38%	43%	38%	43%	39%	37%	44%	33%	36%	35%	41%	34%	40%
% Early Intermediate	31%	31%	28%	14%	14%	13%	25%	22%	26%	19%	20%	24%	11%	13%	13%	8%	10%	12%	11%	10%	17%
% Beginning	30%	38%	37%	6%	8%	12%	9%	11%	21%	11%	16%	17%	9%	9%	16%	5%	6%	13%	8%	10%	14%
	1	7th Grade		(8th Grade			Oth Grade	;	1	0th Grad	e	1	1th Grad	e	1	2th Grad	e		All	
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
% Advanced		2015-16 21%	2016-17 16%	2014-15 18%	2015-16 14%	2016-17 4%	2014-15 9%	2015-16 8%	2016-17 3%	2014-15 10%	2015-16 9%	2016-17 3%	2014-15 21%	2015-16 12%	2016-17 9%	2014-15 21%	2015-16 13%	2016-17 8%	2014-15 10%	2015-16 9%	2016-17 5%
	20%																				
% Advanced	20% 43%	21%	16%	18%	14%	4%	9%	8%	3%	10%	9%	3%	21%	12%	9%	21%	13%	8%	10%	9%	5%
% Advanced % Early Advanced	20% 43% 23%	21% 41%	16% 34%	18% 43%	14% 39%	4% 33%	9% 36%	8% 33%	3% 13%	10% 39%	9% 39%	3% 21%	21% 43%	12% 46%	9% 31%	21% 47%	13% 40%	8% 36%	10% 30%	9% 29%	5% 23%

The chart below reflects the results of the CELDT for the past three years it was operational.



ACCOUNTABILITY

California's new 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

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 new school accountability system can be found on the State of California's Department of Education website: <u>http://www.cde.ca.gov/dashboard</u>.



DROPOUTS

Dropout numbers are for 9th to 12th grade students from the 2013-2014 through the 2016-2017 school year. Dropout numbers from 2017-18 will be available in late Fall 2018. The count includes high school students who failed to come to school for 45 consecutive school days and for whom no records are requested by another educational agency along with seniors that did not have enough credits to graduate and did not continue school.

Number of Dropouts									
School	2013-2014	2014-2015	2015-2016	2016-2017					
Foothill High	10	6	25	12					
Grant High	21	19	27	18					
Highlands High	6	19	21	15					
Rio Linda High	12	6	7	9					
Creative Connections Arts Academy	0	0	0	0					
Pacific Career and Technology High	22	18	22	9					
Keema High	122	53	38	21					
Vista Nueva Career and Technology High	14	26	14	10					

Dropout prevention programs are offered through a variety of mediums within Twin Rivers USD. 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 student's cases and attempt to place students into appropriate school programs with the hope that students will be prevented from dropping out of school.

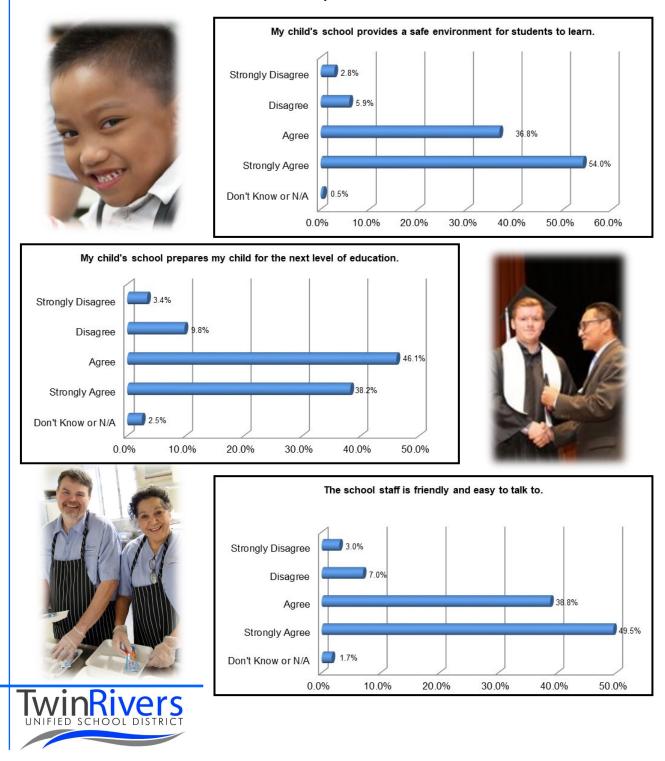




SCHOOL CLIMATE—PARENT SURVEY

Twin Rivers Unified School District strives to include family and community input. One way this is achieved is through the Local Control Accountability Family and Community Engagement 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 families to positively impact student learning.

Results from the 2017-2018 Parent/Guardian Survey follow:



PROGRESS TOWARD DISTRICT GOALS

ONWARD AND UPWARD

Twin Rivers Unified School District graduates are on the move! Whether close to home, across the country or beyond, the class of 2018 is on the road to success through universities, colleges and the armed forces.



In the 2017-2018 school year:

- 5,728 students took the PSAT for free (2017-18)
- 1,072 students took the SAT for free (2017-18)
- 1,120 students enrolled in Advanced Placement classes
- 152 students received the California State Seal of Biliteracy
- 9,290 students in grades 3-6 took educational field trips

Twin Rivers Unified School District 2018-2019 LCAP Goals

- 1. Increase Academic Achievement/Decrease Disproportionalities Budgeted Expenditures: \$220,954,803
- 2. College and Career Readiness Budgeted Expenditures: \$3,012,252
- 3. Improve Culture and Climate through Increased Student Engagement Budgeted Expenditures: \$26,111,549
- 4. Increase Parent Engagement Budgeted Expenditures: \$392,315
- 5. Provide facilities that are Clean, Safe and Conducive to Learning Budgeted Expenditures: \$42,422,252

2017 CALIFORNIA SCHOOL BOARDS ASSOCIATION GOLDEN BELL AWARD FOR PROJECT FIND'EM

Twin Rivers Unified School District believes that all students should graduate college and career ready. Project Find'em is a districtwide systematic program identifying and re-engaging high school students who are in danger of not graduating, or have dropped out. Twin Rivers Unified School District recognizes that the backbone of a strong community is a strong workforce. Essential to a workforce is the education of the workers. Project-Find'em strives to ensure that all students have a high school diploma and workforce development skills. Project Find'em's impact has been dramatic — the graduation rate is now higher than the Sacramento County rate and higher than other large school districts within the Sacramento region.



2018 CIVIC LEARNING AWARD OF DISTINCTION

Rio Linda Preparatory Academy is one of six schools in the state to receive a California Department of Education Civic Learning Award of Distinction. The award celebrates the school's efforts to engage students in civic learning.

SACRAMENTO EDUCATIONAL VIDEO AWARDS (SEVA)

Creative Connections Arts Academy (K-6) won a total of three awards along with five honorable mentions at the Sacramento Educational Video Awards (SEVA). SEVA is an annual event hosted by Sacramento Educational Cable Consortium, which provides students with the opportunity to showcase their educational videos to the Sacramento community. This year's SEVA took place on April 15, 2018 at the Sacramento State Ballroom.

2018 REGION 4 SKILLS USA COMPETITION

Students from Rio Linda High School, Grant Union High School and Foothill High School earned 19 gold, 13 silver and 10 bronze medals at the 2018 Region 4 SkillsUSA Competition!

These Twin Rivers students competed with 800+ students across the region in areas such as architectural design, mobile robotics, crime scene investigation, entrepreneurship and more.

AWARD-WINNING TRANSPORTATION DEPARTMENT

The Twin Rivers Unified School District Transportation Department was recognized multiple times for its innovation, efficiency and contributions to improved air quality during the 2017-2018 school year.

The Tyler Technologies Company recognized the department for its efforts in organizational efficiency, innovation and productivity, organizational responsiveness, positive impact on the district's quality and safe transportation of pupils. Implementation of the Tyler software reduced annual operating costs by more than \$750,000, and the data generated from the technology produced a "space-map" that helped secure a \$7.5 million grant for electric buses.

Breathe California Sacramento Region recognized the transportation department for actively affecting positive change in air quality, efforts in daily practices and sustainability leadership.

The Sacramento Clean Cities Coalition recognized the transportation department for its efforts in leading the deployment of the largest fleet of electric school buses in the U.S., improving air quality, and for inspiring other school districts and organizations to do the same.





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.

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.

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.

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.

California Assessment of Student Performance and Progress (CAASPP)

The CAASP 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 Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA) and Standards-based tests in Spanish (STS) for reading/language arts in grades two 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 English Language Development Test (CELDT)

A test used to assess student's language proficiency in English, specifically listening, speaking, reading, and writing.

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.



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.

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).

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).

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.)

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 Factor

The percentage by which an expected allocation of funds to a school district or county office of education is reduced. The state may apply deficit factors to revenue limits and categorical programs when the appropriation is insufficient based on the funding formulas specified by law.

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.

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.

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.

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.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Individualized Education Program (IEP)

A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Local Control Accountability Program (LCAP)

The Local Control Accountability Program (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 spam: 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 <u>55</u> percent of an LEA's enrollment.



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.

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.

PL94-142

A federal law that requires a free and appropriate education to all children with disabilities, ages 3–21. (See also "Special Education".)

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.

Regional Occupational Center Or Program (ROC/P)

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Resource Specialist Program (RSP)

The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.



Revenue Limit

Prior to 2013-14, the amount of general-purpose money districts receive per pupil (ADA) from combination of state funds and local property taxes. Categorical aid for specific programs and students is in addition to revenue limit income. See Local Control Funding Formula (LCFF) for new K-12 finance system.

School Boards

By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and hires and fires the district superintendent.

Schoolwide Programs

Schoolwide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I schoolwide program, at least 40% of a school's students must be considered low income. Schoolwide programs can provide Title I services and support to all of the children in the school, regardless of income level. Schoolwide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating schoolwide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

Single Plan for Student Achievement (SPSA)

The Single Plan for Student Achievement (SPSA) is meant to consolidate all school-level planning efforts into one plan for programs funded through the consolidated application (ConApp). The purpose of the SPSA is to increase the overall effectiveness of the school program by the School Site Council (SSC) crafting a strategic plan that maximizes the resources available to the school.

Smarter Balanced Assessment Consortium (SBAC)

Smarter Balanced Assessment Consortium (SBAC) is a public agency currently supported by 15 states, the U.S. Virgin Islands, and the Bureau of Indian Education. Through the work of thousands of educators, SBAC created an online assessment system aligned to the Common Core State Standards (CCSS).

Special Day Class (SDC)

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

Special Education

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

Special Education Local Plan Area (SELPA)

A regional group responsible for administering special education services effectively and efficiently. Districts are organized into SELPAs; some are countywide, some are a single large district or part of a district, and some combine several smaller districts.

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.

Tax and Revenue Anticipation Notes (TRAN)

Notes issued in anticipation of collection of taxes or revenues, usually retirable only from those tax and revenue collections. School districts typically issue notes (i.e., borrow cash) to cover cash flow deficits in months prior to the collection of property taxes (usually November/December).

Title 1

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.

Unduplicated Count

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. It also refers to the percentage of students who qualify for free or reduced price meals, English learners, or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

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.)





FACTS AT A GLANCE									
	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget				
Fall Enrollment (CBEDS)	26.112	26.088	26.095	26.162	26.220				
Average Daily Attendance (ADA) at P2	24.832	24,754	24,699	24,690	24,694				
General Fund Revenue per Student	\$10,436	\$12,195	\$12,503	\$13,059	\$12,517				
General Fund Expenditures per Student	\$10,602	\$12,001	\$12,319	\$13,563	\$12,512				
LCFF per Student	\$8,372	\$9,340	\$9,878	\$10,146	\$10,697				
LCFF Cost of Living Adjustment	0.85%	1.02%	0.00%	1.56%	2.71%				
LCFF GAP Increase	30.16%	52.56%	56.08%	44.97%	100.00%				
LCFF Unduplicated % - TRUSD	87.59%	87.14%	86.69%	87.05%	87.57%				
LCFF Unduplicated % - CCAA Charter	64.84%	65.10%	66.05%	67.33%	68.18%				
LCFF Unduplicated % - Smythe Charter	93.30%/87.59%	92.09%/87.14%	91.25%/86.69%	91.02%/87.05%	91.54%/87.57%				
LCFF Unduplicated % - Westside Charter	76.34%	75.66%	74.93%	74.84%	75.42%				
State Aid from LCFF	\$191,082,517	\$213,185,269	\$222,737,283	\$230,664,044	\$244,586,833				
Property Tax Collections (less in lieu to Charters)	\$27,529,308	\$30,479,954	\$35,016,160	\$34,785,113	\$35,884,255				
Total General Fund Revenue	\$272,506,813	\$318,146,943	\$326,271,315	\$341,646,779	\$328,182,891				
Total General Fund Expenditures	\$276,826,141	\$313,069,126	\$321,465,374	\$354,842,014	\$328,074,189				
Teacher Salary Schedule Improvement	2%	2%	2%	2%	0%				
Total TK-12 Classroom Teacher Salaries and Benefits	s \$99,144,669	\$107,030,627	\$113,613,792	\$118,105,521	\$120,677,773				
Average TK-12 Classroom Teacher Salary and Benef	it: \$87,324	\$92,284	\$95,639	\$99,282	\$101,683				
Average TK-12 Classroom Teacher Benefits Package	\$16,973	\$18,918	\$20,548	\$22,087	\$24,881				
Number of TK-12 Classroom Teachers (FTE)	1,135.36	1,159.80	1,187.95	1,189.60	1,186.80				
Number of preschool & Adult Education Teachers	48.00	57.91	46.75	70.00	68.50				
Number of Other Certificated Staff (FTE)	413.45	385.16	414.70	427.20	377.50				
Number of Classified Staff (FTE)	1,221.57	1,261.09	1,240.02	1,322.30	1,313.86				
Number of Elementary Schools	29	29	29	29	29				
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	7	7	7	7	6				
Number of sites with Child Development Centers	20	24	25	26	23				
Average Class Size (composite)	23.01	22.49	21.97	21.99	22.09				
Ratio, Administrators to all Staffing	5.2%	5.9%	6.2%	6.3%	6.3%				
% Spent on District Classroom Instruction (state standard - 55% minimum)	55.60%	57.15%	54.92%	55.00%	55.00%				





