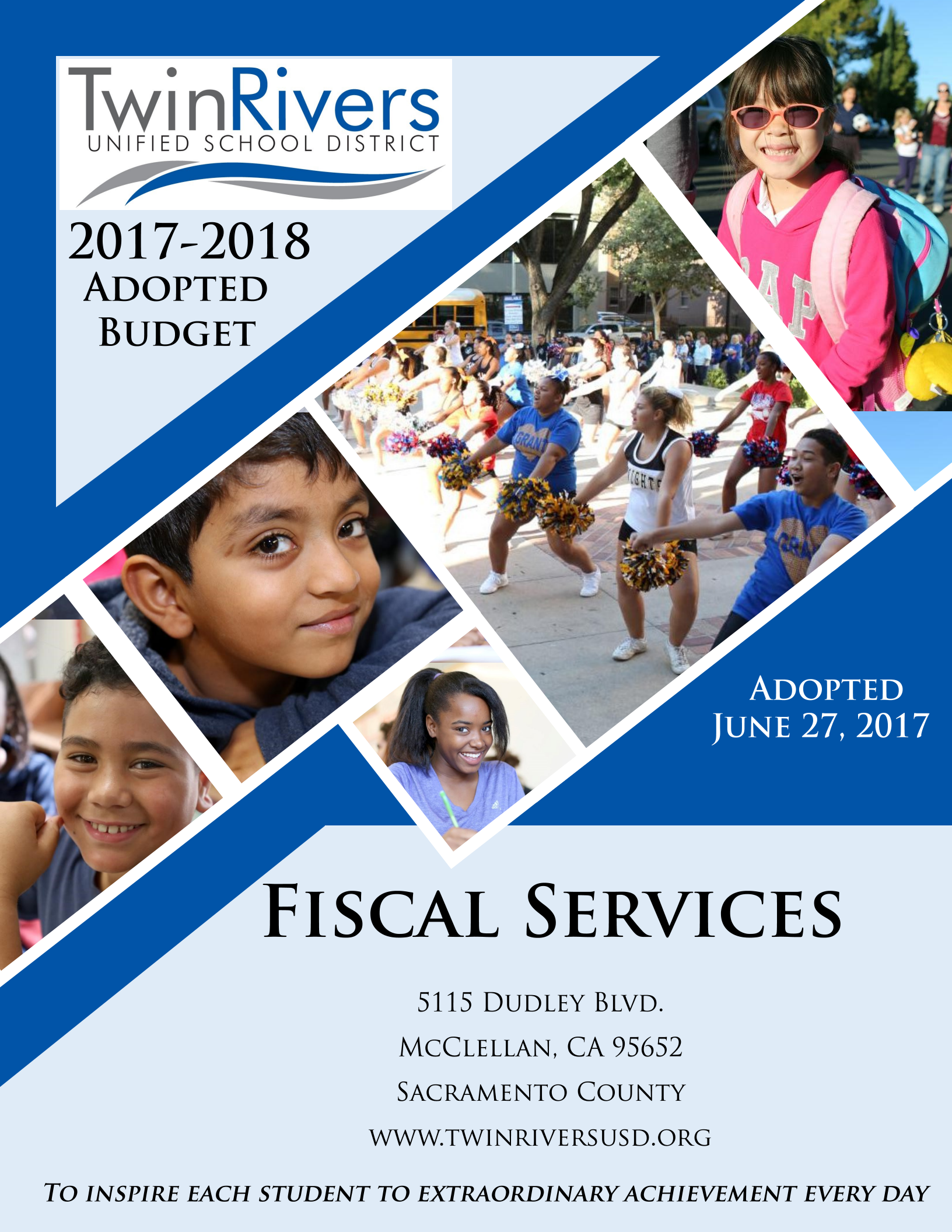




2017-2018 ADOPTED BUDGET



ADOPTED
JUNE 27, 2017

FISCAL SERVICES

5115 DUDLEY BLVD.

MCCLELLAN, CA 95652

SACRAMENTO COUNTY

WWW.TWINRIVERSUSD.ORG

TO INSPIRE EACH STUDENT TO EXTRAORDINARY ACHIEVEMENT EVERY DAY

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INTRODUCTORY SECTION



DISTRICT BOARD MEMBERS AND CABINET ADMINISTRATION

BOARD OF TRUSTEES
JULY 2017



Michelle Rivas
President (term ends June 2018)



Linda Fowler
Vice President (term ends June 2020)



Michael Baker
Board Clerk (term ends June 2020)



Bob Bastian
Member (term ends June 2018)



Basim Elkarra
Member (term ends June 2020)



Ramona Landeros
Member (term ends June 2020)



Rebecca Sandoval
Member (term ends June 2018)

EXECUTIVE CABINET
ADMINISTRATION
JULY 2017

Steven Martinez, Ed.D.
Superintendent

Bill McGuire
*Deputy Superintendent,
Administrative Services*

Sara Noguchi, Ed.D.
*Associate Superintendent,
Innovation, Research & Design*

Lori Grace, Ed.D.
*Assistant Superintendent,
School Leadership*

Anne Zeman, Ed.D.
*Assistant Superintendent,
School Leadership*

MEET OUR BOARD MEMBERS



Michelle Rivas— President

Area Two (West Foothill Farms and North Highlands)

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



Linda Fowler—Vice 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.



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.



INTRODUCTORY SECTION



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.

SUPERINTENDENT'S MESSAGE

The 2017-18 year starts the process for the District to carefully examine all our programs and expenditures to ensure solvency in future years.

During the year our focus areas will be on multiyear financial projections and the effectiveness of programs and processes implemented over the past three years in the Local Control Accountability Plan ("LCAP") process. The expenditure pressure of retiree pensions increases, compensation increases, and full implementation of successful pilot programs require this thoughtful review.

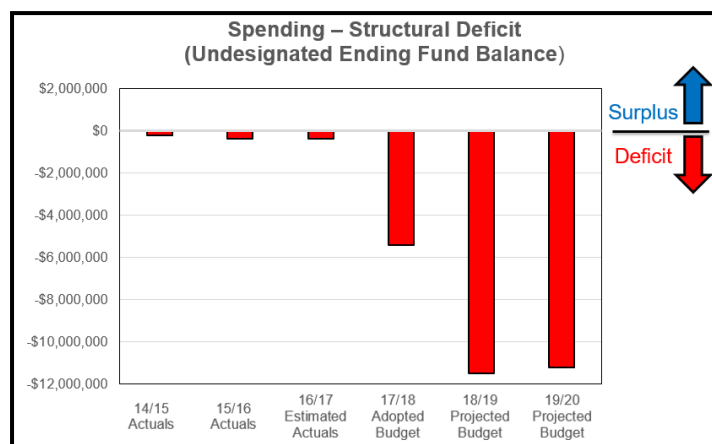


The Local Control Funding Formula ("LCFF") for districts in California is 97% to full implementation. The state budget has again provided additional funds to support our students. However, the additional funds are not enough to cover the District's ongoing expenses in this and future years.

Significant programs and services to students have been implemented over the past four years as part of our annual LCAP. The District's leadership will need to determine the actual effectiveness of each program and service and determine if our 2017-18 District adopted budget and our LCAP provides our community and stakeholders with the direction of the District both short and long-term.

Through the implementation of LCFF and provisions for supplemental concentration grants, our students have benefited from new programs and opportunities to help them achieve at the highest level possible. The additional funding has helped us improve in our three focus areas: 1. Unparalleled Student Achievement, 2. Engagement and Outreach, and 3. Organizational Efficiency and Effectiveness.

The 2017-18 structural deficit increased from \$5.5 million to \$11.5 million. In 2018-19, when considering ongoing revenue - ongoing expenses as presented in the chart below.



The District's Fiscal Services team has provided an outstanding budget document again this year and it will guide us through the 2017-18 budget year and beyond.

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 2016-17 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.





This Meritorious Budget Award is presented to

**TWIN RIVERS
UNIFIED SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2016-2017.

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



A handwritten signature in blue ink, reading 'Brenda Burkett', written over a horizontal line.

Brenda R. Burkett, CPA, CSBA, SFO
President

A handwritten signature in blue ink, reading 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

INTRODUCTORY SECTION

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

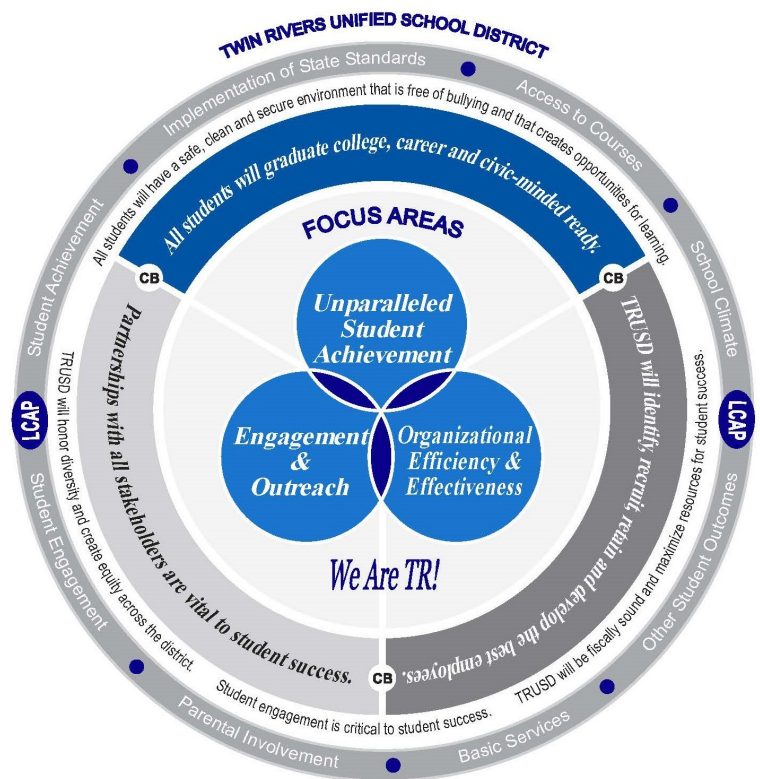
1. All students will graduate college, career and civic-minded ready.
2. All students will have a safe, clean and secure environment that is free of bullying and that creates opportunities for learning.
3. Student engagement is critical to student success.
4. Partnerships with all stakeholders are vital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



INTRODUCTORY SECTION

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 2015-16 and 2016-17, ADA decreased slightly. The current year ADA is projected close to the 2016-17 amount. The District's 2,900 staff members serve approximately 28,000 students in preschool through adult education. This education comes in a wide variety of delivery models and locations. The District is comprised of 48 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 community day school, 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 1. 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, 1.643% PERS increase and decrease to revenues of almost \$6 million for one-time State discretionary funds (and elimination of one-time expenditures). The on-behalf of STRS contribution is estimated at \$10 million; both the revenue and expenditure will be reflected in First Interim budget reports. Staffing positions increased after the 2016-17 Adopted Budget. During 2016-17 38 clerical, 10 MTSS teachers, 20 special education teachers, 17 teachers, 4 Vice Principals, 18 aides and 9 Activity Directors were implemented. Many of the positions are funded from Supplemental/Concentration and Special Education funds.

Summary Staffing and Expenditure Changes				
	2016-17 Budget	2017-18 Budget	Change	% Change
Staffing (Full Time Equivalents)	2,847.12	2,970.32	123.20	4.3%
General Fund Expenditures				
Unrestricted	\$243,465,338	\$241,029,371	(\$2,435,967)	-1.0%
Restricted	69,791,273	71,618,379	1,827,106	2.6%
Total	\$313,256,611	\$312,647,750	(\$608,861)	-0.2%

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 1. (The District's fiscal year is from July 1 to June 30.) 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.



INTRODUCTORY SECTION

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.

INTRODUCTORY SECTION

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 expenditures are greater than the revenues by \$5.8 million (deficit spending). However, when the one-time carryover expenditures of \$337 thousand are removed, the on-going deficit spending is projected at \$5.5 million. The 2018-19 multiyear projection reflects deficit spending of \$13.3 million. This year too uses one-time carryover expenditures of \$11 million but it also uses one-time Mandated Cost discretionary revenue of \$4.2 million; once both are taken into consideration, on-going deficit spending is \$6.5 million. We meet the state minimum 3% economic uncertainty reserve but fall short by \$5 million of our target reserve of one month's salary (\$15 million). An on-going reduction of our investment in facilities of \$5 million is required in order to meet the 3% reserve. The 2019-20 multiyear projection reflects deficit spending of \$5 million and \$4.9 million for economic uncertainties (\$4.8 million short of the State required 3% economic uncertainties reserve). The deficit spending is due to the increased compounding employer STRS and PERS cost. STRS and PERS increase costs in 2019/20 over 2014/2015 is estimated to be \$14.3 million.

We will continue to monitor, analyze and evaluate the budget assumptions and projections to achieve a balanced budget for 2019-20. Additionally, the District continues to implement and grow programs and philosophies to attract and retain students and increase student attendance. See multiyear projections for additional detail.

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.

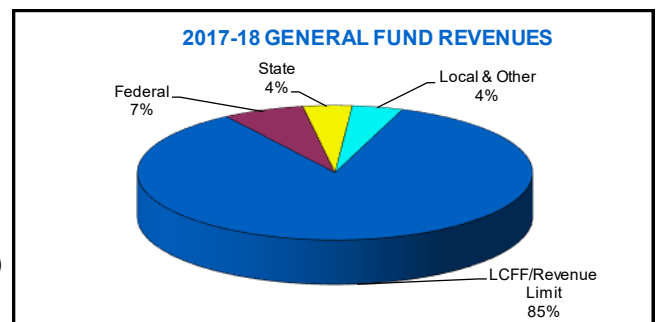
Beginning Fund Balance. The beginning fund balance is estimated to be \$35,841,401 (\$35,782,992 unrestricted and \$58,409 restricted for categorical programs). We have estimated a majority of the unrestricted funds that will not be spent in 2016-17 and carryover to be spent in 2017-18. However, with the close of the 2016-17 fiscal year, the actual ending fund balance will increase from additional program carryover funds and unspent departmental budgets. The actual 2017-18 beginning fund balance will be updated at First Interim (after the 2016-17 financial records are closed.)



INTRODUCTORY SECTION

Revenue Assumptions. In 2013-14, the Local Control Funding Formula (LCFF) replaced revenue limits and most state categorical program funding with 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. And the add-ons for transportation and targeted instructional block grant (TIIBG) are equal to the district's 2012-13 award amount.

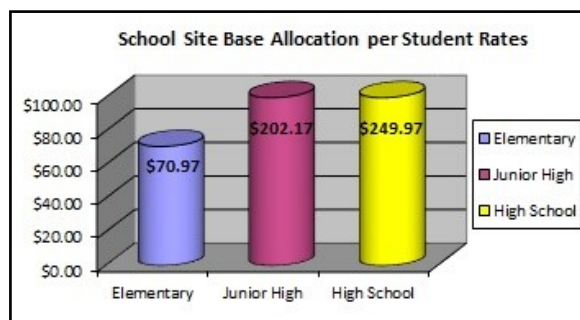
- The LCFF Sources (major assumptions):
 - Average Daily Attendance (ADA) is 22,695 (2016-17 P2 ADA of 22,650 - 50 ADA reduction + 95 for SCOE special day classes).
 - District Charter ADA is estimated at 2,051 (2016-17 P2 ADA + 3 ADA).
 - Estimated Unduplicated pupil count:
 - Twin Rivers – 87.02%
 - Creative Connections Arts Academy – 66.99%
 - Smythe Academy of Arts & Science – 91.08%
 - Westside Preparatory – 74.15%
 - Add-ons for transportation and TIIBG = \$9,932,217
 - Cost of Living Adjustment (COLA) of 1.56% with a GAP funding percentage of 43.97%
 - Property taxes are estimated at 2016-17 P2 levels.
 - Education Protection Account (EPA) is estimated at \$34.7 million (the LCFF revenue is reduced by this amount). The EPA funds will be used on salaries and benefits for instruction.
- Federal Revenue includes the reduction of one-time grants and revenue carryover from the prior year (\$8,507,272). Title I and II funding is reduced by \$1,991,102 to the district's "hold harmless" amount, Special Education increases \$305 thousand and the remaining grants are at or close to their 2016-17 grant award level. There is \$709 thousand of prior year unearned revenue budgeted at this time. We anticipate \$5 million in unearned revenue to carryover; expenditures will be budgeted on the First Interim after the 2016-17 financial records are closed and the actual amounts are known.
- Other State Revenue includes the reduction of one-time grants (\$900,000; \$831 thousand is the College Readiness Block Grant) and revenue carryover from the prior year (\$1.9 million). There are no one-time Mandated Cost/Discretionary funds are projected, however there are in the 2017-18 multiyear projections. New one-time funding for Career Technical Education Incentive Grant is included for \$957,440. The on-behalf STRS contribution is estimated to be \$10 million and will be reflected in First Interim report. All other grants are at or close to their 2016-17 grant award levels. Lottery income is an increase of \$200 thousand; budgeted at School Services of California's (SSC) projected student rate of \$189 (\$144 unrestricted and \$45 restricted).
- Other Local revenue includes the reduction of one-time donations, grants, and interest income; the largest being a \$5 million grant for electric busses. The State Special Education Program is budgeted with no change from 2016-17.
- Under Other Financing Sources, Contributions from unrestricted to restricted programs is \$33.6 million (\$2.4 million increase to support programs) and are for the Special Education and Routine Restricted Maintenance programs.



INTRODUCTORY SECTION

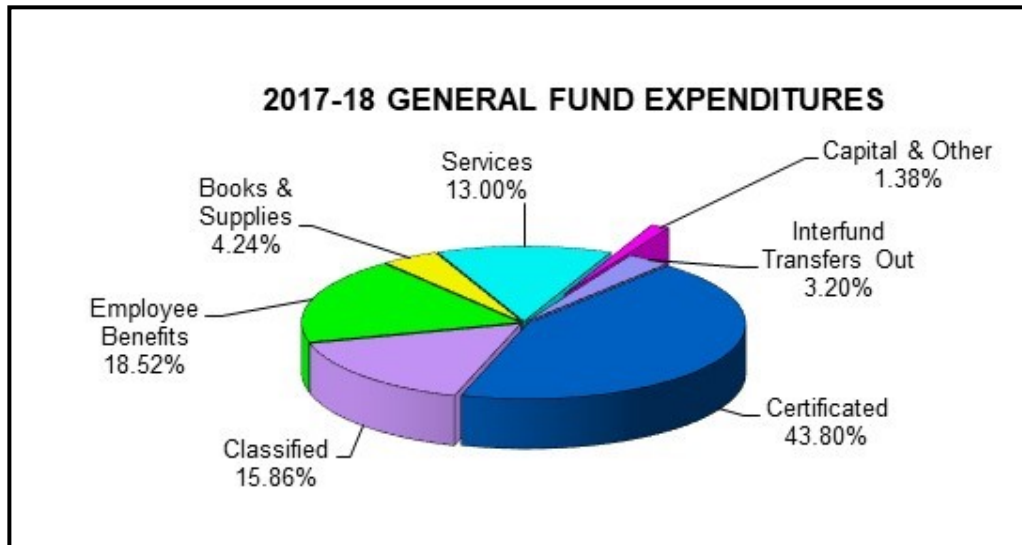
Expenditure Assumptions.

- Certificated salaries and benefits reflect current position control. Position control includes a 1.20% increase for step/column. A COLA is not included on certificated salaries for the prior year or the current year. However, there is a reserve in the ending fund balance for the cost of the district's proposed 2016-17 negotiations. The unrestricted certificated salaries and benefits are \$5.1 million greater than the 2016-17 Second Interim due to:
 - step/column increases
 - 1.85% increase to STRS
 - Coordinator Curriculum & Instruction for Secondary (1 FTE)
 - Psychologist - Special Education (1 FTE)
 - Teachers - Special Education (2 FTE)
- Classified salaries and benefits reflect current position control which includes the recently approved 2016-17 2% salary increase for CSEA staff. There is a reserve in the ending fund balance for the cost of a 2016-17 2% increase for management, confidential and police. Position control includes a 2.7% increase for step. A COLA on 2017-18 classified salaries is not included. The unrestricted classified salaries and benefits are \$3.6 million greater than the 2016-17 Second Interim due to:
 - step/column increases
 - 1.643% increase to PERS
 - 2016-17 2% salary increase
 - Library Materials Technicians; new in Staffing Handbook for high schools (4.5 FTE)
 - Admin. Clerk Senior - to Coordinators C&I (1 FTE)
 - Data Management Assistant - Special Education (1 FTE)
- Payroll driven benefit expenditures are budgeted at the following rates:
 - STRS – 14.43% (+1.85%)
 - PERS – 15.531% (+1.643%)
 - UI – 0.05%
 - OASDI – 6.20%
 - MC – 1.45%
 - WC – 1.700% (-0.058%)
- District health benefit caps remain the same as prior year.
- We did not include 2016-17 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 are mostly still at the 2016-17 levels; no across the board increases are included in the departmental budgets.



INTRODUCTORY SECTION

- The Routine Restricted Maintenance Account (RRMA) is at \$9,000,000; 2.9% of the current total General Fund expenditures. AB 104 includes a phase-in of the RRMA contribution back to 3%. For 2017-18 through 2019-20 the minimum amount required to be deposited in to 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 yearHowever, 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 one-time carryover budgets within the restricted programs.
- Capital Outlay significantly decreases within the restricted programs due to the elimination of one-time 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 2016-17 and carryover to be spent in 2017-18. However, with the close of the 2016-17 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. Additionally, in the ending fund balance reserve is the cost of the District's proposed 2016-17 TRUE negotiations along with the cost of management, confidential and police. CSEA 2016-17 negotiations are finalized and in the Adopted Budget.



INTRODUCTORY SECTION

Ending Fund Balance.

The ending fund balance of \$30,049,697 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$684,096
- Restricted – legally restricted categorical programs is \$0
- Assigned – \$18,997,848
 - \$7,984,107 - TRUE 2016-17 District proposed negotiations and 2016-17 management, confidential and police equivalent costs
 - \$3,312,979 - Instructional Materials carryover
 - \$3,161,345 - Supplemental/Concentration - summer programs and software carryover
 - \$700,000 - Supplemental/Concentration—EL carryover
 - \$577,136 - Supplemental/Concentration - Charter carryover
 - \$1,533,786 - Site Base Allocation carryover
 - \$724,081 - various program carryovers
 - \$703,867 - ROP/C carryover
 - \$300,547 - Art & Music carryover
- Unassigned –
 - \$10,367,752 Reserve for Economic Uncertainty (\$15 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 books for 2014-15, 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 on-behalf 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 \$10 million and will be reflected in the First Interim Report.



INTRODUCTORY SECTION

OTHER FUNDS – BUDGET ASSUMPTIONS

Adult Education Fund. The beginning fund balance is projected at \$857,705; \$100,000 more than the 2016-17 Second Interim Report.

Revenue from Federal categorical programs are considerable less as we are applying for a new 3 year Workforce Investment Act Title III grant; 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 \$2,653,394 to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship 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. A 2016-17 COLA on 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 \$377,705.

Child Development Fund. The beginning fund balance is estimated from the 2016-17 Second Interim Report at \$298,951.

Federal Revenue is projected as follows: Head Start Basic is budgeted at \$2,064,653 and Head Start Training & Technical Assistance is budgeted at \$13,352 and General Child Care and Development program (CCTR) is budgeted at \$18,826.

Other State Revenue includes CCTR, the California State Preschool program (CSPP) and the Pre-Kindergarten Family Literacy program (CPKS). Projected revenues total \$4,421,245. Actual award amounts will be known and reflected at First Interim.

Other Local Revenue includes the First Five program (funded at \$1,040,400) and parent paid fees. A District employee parent paid program was started 2011-12 for children of parents who work for the District.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases. A 2016-17 COLA on salaries is included for CSEA purposes only. A 2017-18 COLA on salaries is not included.

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 \$298,951 is Restricted and can only be used with State approval.



INTRODUCTORY SECTION

Cafeteria Fund. The beginning fund balance is estimated from the 2016-17 Second Interim Report at \$2,403,281.

The overall revenues increase \$506,006 over 2016-17. Federal, State, and Non-Program (Child Nutrition School Program) meal sales are expected to increase by \$166,006 due to increased participation, partly due to the purchase of portable kiosks to be utilized at secondary school sites. An increase in revenue of \$15,000 within the After School Supper Program are included; as an anticipated increase in the afternoon student enrollment programs is expected. Service contract with the SAVA South Sacramento Schools accounts for approximately \$75,000 of the revenue increase. The Fresh Fruit and Vegetable Grant for the 2017-18 school year is expected to increase by approximately \$250,000, as 7 additional school sites have been approved for the program. The After School Supper Program (CACFP) is projected to provide a revenue increase in afternoon student participation from additional high school athletic and study programs.

Salaries and benefits reflect current position control which includes annual step increases. A 2016-17 COLA on salaries is included for CSEA positions only. A 2017-18 COLA on salaries is not included. Adjustments to open positions, substitute, and extra-hours were evaluated and charged against variable salary categories to depict anticipated expenses.

The food, supply and other operating budgets reflect minimal adjustments and include all amounts needed to operate the programs.

Reductions are in place for 2017-18 in the Child Nutrition School Program to bring the deficit spending down to \$393,052. The ending fund balance for this program is projected to be \$564,966. Additional reductions and/or increased revenue for 2018-19 will be analyzed throughout the year and reflected in the multiyear projections of the future budget revisions.

The ending fund balance of \$2,403,281 is Restricted for the use of nutritional services.

Deferred Maintenance Fund. The beginning fund balance is projected at \$4,310,000.

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

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 2016-17 Second Interim Report at \$1,466,766.

Interest income is budgeted under Other Local Revenue.

The ending fund balance of \$1,477,766 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 minimal amount for 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 \$6,805,195 is made up of \$6.75 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 2035-36 and then about a \$10 million annual payment for the next 5 years) and \$40 thousand Assigned for future and GO Bond and QZAB outside administrative fees.



INTRODUCTORY SECTION

Capital Facilities - Developer Fee Fund. The beginning fund balance is estimated at \$4,418,672.

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 \$14,050,509.

Other State Revenues include the State Bond Modernization Allocation (only includes the projects we will start working on in 2017-18; does not include all of the State Bond Modernization Allocation we are to receive).

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 \$16,579,484

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 \$1 million QZAB debt payment due in December 2017. Two QZABs remain at \$5 million each.

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

The ending fund balance of \$15,283,308 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	2016-17 Estimated Actuals	2017-18 Adopted Budget	Changes from Prior Year
REVENUES			
LCFF Sources	\$259,211,063	\$263,233,765	\$4,022,702
Federal Revenue	\$48,574,742	\$38,988,130	(\$9,586,612)
Other State Revenue	\$39,883,182	\$32,529,469	(\$7,353,713)
Other Local Revenue	\$23,058,857	\$16,746,819	(\$6,312,038)
TOTAL REVENUES	\$370,727,844	\$351,498,183	(\$19,229,661)
EXPENDITURES			
Certificated Salaries	\$138,274,360	\$140,892,120	\$2,617,760
Classified Salaries	\$55,732,409	\$58,897,958	\$3,165,549
Employee Benefits	\$67,677,239	\$62,839,075	(\$4,838,164)
Books and Supplies	\$36,702,833	\$21,597,238	(\$15,105,595)
Services & Other Operating Expenditures	\$51,058,982	\$43,642,945	(\$7,416,037)
Capital Outlay	\$36,478,238	\$49,165,995	\$12,687,757
Transfers & Other Outgo	\$28,110,493	\$5,993,211	(\$22,117,282)
TOTAL EXPENDITURES	\$414,034,554	\$383,028,542	(\$31,006,012)
Excess (Deficiency) of Revenues Over Expenditures	(\$43,306,710)	(\$31,530,359)	\$11,776,351
OTHER FINANCING SOURCES/USES			
Interfund Transfers In	\$34,793,792	\$10,300,000	(\$24,493,792)
Interfund Transfers Out	\$34,793,792	\$10,300,000	(\$24,493,792)
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$43,306,710)	(\$31,530,359)	\$11,776,351
BEGINNING FUND BALANCES	\$133,139,431	\$89,832,721	(\$43,306,710)
ENDING FUND BALANCES	\$89,832,721	\$58,302,362	(\$31,530,359)



INTRODUCTORY SECTION

GENERAL FUND REVENUES, 2 YEAR COMPARISON

GENERAL FUND REVENUES	2016-17 Estimated Actuals	2017-18 Adopted Budget	Changes from Prior Year
LCFF Sources			
State Aid	\$190,769,918	\$198,316,976	\$7,547,058
Education Protection Account State Aid	36,641,820	34,690,722	(1,951,098)
Property Taxes	36,520,000	36,600,000	80,000
Transfer to Independent Charter Schools - In-Lieu of Property Taxes	(6,327,134)	(6,373,933)	(46,799)
Miscellaneous	(1,896,380)	(1,896,380)	0
Total, Revenue Limit Sources	\$255,708,224	\$261,337,385	\$5,629,161
Federal Revenue			
Special Education Entitlement	\$4,944,140	\$4,935,509	(\$8,631)
Special Education Discretionary Grants	920,872	918,106	(2,766)
NCLB/IASA (incl. ARRA)	23,428,875	13,748,025	(9,680,850)
Other No Child Left Behind/ESSA	8,698	0	(8,698)
Career and Technical Education	411,203	330,677	(80,526)
Other Federal Revenue (incl. ARRA)	588,349	525,000	(63,349)
Total, Federal Revenue	\$30,302,137	\$20,457,317	(\$9,844,820)
Other State Revenue			
All Other State Apportionments	\$0	\$0	\$0
Mandated Costs Reimbursements	6,159,784	835,058	(5,324,726)
Lottery - Unrestricted and Instructional Materials	4,670,886	4,871,664	200,778
After School Education and Safety (ASES)	4,138,269	3,901,637	(236,632)
Drug/Alcohol/Tobacco Funds	366,816	198,764	(168,052)
Career Technical Education Incentive Grant Program	1,438,161	957,440	(480,721)
Specialized Secondary	0	0	0
Quality Education Investment Act	0	0	0
Common Core State Standards Implementation	0	0	0
All Other State Revenue	12,861,689	1,539,397	(11,322,292)
Total, Other State Revenue	\$29,635,605	\$12,303,960	(\$17,331,645)
Other Local Revenue			
Sale of Equipment/Supplies	\$0	\$0	\$0
Leases and Rentals	153,770	95,000	(58,770)
Interest	75,000	100,000	25,000
Fees and Contracts	0	0	0
All Other Fees and Contracts	147,000	0	(147,000)
All Other Local Revenue	5,711,250	3,600	(5,707,650)
All Other Transfers In	662,480	360,768	(301,712)
Transfers of Apportionments from County Offices	9,854,959	9,777,239	(77,720)
All Other Transfers In from All Others	2,232,183	2,420,776	188,593
Total, Other Local Revenue	\$18,836,642	\$12,757,383	(\$6,079,259)
Other Financing Sources/Uses			
Interfund Transfers In	\$0	\$0	\$0
Total, Other Financing Sources/Uses	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$334,482,608	\$306,856,045	(\$27,626,563)

INTRODUCTORY SECTION

GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

GENERAL FUND EXPENDITURES	2016-17 Estimated Actuals	2017-18 Adopted Budget	Changes from Prior Year
Certificated Salaries			
Teachers' Salaries	\$ 109,692,426	\$ 111,407,767	\$ 1,715,341
Pupil Support Salaries	10,263,590	10,542,745	279,155
Supervisors' and Administrators' Salaries	13,394,173	13,784,270	390,097
Other Salaries	1,292,916	1,189,976	(102,940)
Total, Certificated Salaries	\$ 134,643,105	\$ 136,924,758	\$ 2,281,653
Classified Salaries			
Instructional Salaries	\$ 7,415,591	\$ 7,880,807	\$ 465,216
Support Salaries	17,104,245	18,429,169	1,324,924
Supervisors' and Administrators' Salaries	5,165,018	5,392,151	227,133
Clerical, Technical and Office Salaries	15,168,749	15,827,817	659,068
Other Salaries	2,039,351	2,048,733	9,382
Total, Classified Salaries	\$ 46,892,954	\$ 49,578,677	\$ 2,685,723
Employee Benefits			
Certificated Retirement (STRS)	\$ 26,671,899	\$ 18,745,568	(\$ 7,926,331)
Classified Retirement (PERS)	6,531,155	7,688,904	1,157,389
OASDI/Medicare/Alternative	5,349,879	5,466,004	116,125
Health and Welfare Benefits	20,179,606	20,516,309	336,703
Unemployment Insurance	15,1360	15,1411	51
Workers Compensation Insurance	3,142,074	3,050,939	(91,135)
OPEB	1,607,100	1,500,000	(107,100)
Other Employee Benefits	(618,382)	795,040	1,413,422
Total, Employee Benefits	\$ 63,015,051	\$ 57,914,175	(\$ 5,100,876)
Books & Supplies			
Textbooks	\$ 12,669,299	\$ 3,459,649	(\$ 9,209,650)
Books and Other Reference Materials	345,152	304,928	(40,224)
Materials and Supplies	9,245,746	8,337,614	(908,132)
Non-capitalized Equipment	5,128,673	1,142,506	(3,986,167)
Food	0	0	0
Total, Books & Supplies	\$ 27,388,870	\$ 13,244,697	(\$ 14,144,173)
Services & Other Operating Expenditures			
Subagreements for Services	\$ 8,398,560	\$ 7,495,883	(\$ 902,677)
Travels and Conferences	1,996,873	1,292,058	(704,815)
Dues and Memberships	224,502	136,778	(87,724)
Insurance	2,482,307	2,293,795	(188,512)
Operations and Housekeeping Services	6,552,084	6,692,484	140,400
Rentals, Leases, Repairs, and Noncapitalized Improvements	4,266,881	3,938,450	(328,431)
Transfers of Direct Costs - Interfund	(102,537)	(100,625)	192
Professional/Consulting Services and Operating Expenditures	22,301,815	17,744,321	(4,557,494)
Communications	1,362,083	1,159,990	(202,093)
Total, Services & Other Operating Expenditures	\$ 47,482,568	\$ 40,653,134	(\$ 6,829,434)
Capital Outlay			
Land Improvements	\$ 213,930	\$ 0	\$ 0
Buildings and Improvement of Buildings	533,378	307,463	(\$ 225,915)
Equipment	7,252,111	2,129,828	(5,122,283)
Equipment Replacement	111,704	32,917	(78,787)
Total, Capital Outlay	\$ 8,111,123	\$ 2,470,208	(\$ 5,640,915)
Transfers & Other Outgo			
Tuition, State Special Schools	\$ 45,000	\$ 60,000	\$ 15,000
Payments to County Offices	1,390,968	1,310,865	(80,103)
All Other Transfers Out to All Others	407,138	407,138	0
Debt Service - Interest	113,479	70,783	(42,696)
Debt Service - Principal	1,543,169	1,507,845	(35,324)
Transfers of Indirect Costs - Interfund	(1,430,188)	(1,494,530)	(64,342)
Total, Transfers & Other Outgo	\$ 2,069,566	\$ 1,862,101	(\$ 207,465)
Other Financing Sources/Uses			
Interfund Transfers Out	\$ 12,319,826	\$ 10,000,000	(\$ 2,319,826)
Total, Other Financing Sources/Uses	\$ 12,319,826	\$ 10,000,000	(\$ 2,319,826)
TOTAL OPERATING EXPENDITURES	\$ 341,923,063	\$ 312,647,750	(\$ 29,275,313)
Revenues over (under) Expenditures	(\$ 7,440,455)	(\$ 5,791,705)	\$ 1,648,750
Beginning Fund Balance	\$ 43,281,857	\$ 35,841,402	(\$ 7,440,455)
Ending Fund Balance	\$ 35,841,402	\$ 30,049,697	(\$ 5,791,705)

INTRODUCTORY SECTION

SPECIAL REVENUE FUNDS

	2017-18 Adult Education (Fund 11)	2017-18 Child Development (Fund 12)	2017-18 Cafeteria (Fund 13)	2017-18 Deferred Maintenance (Fund 14)	2017-18 Special Reserve for Postemployment Benefits (Fund 20)	2017-18 Total Special Revenue Funds
REVENUES						
LCFF Sources	\$0	\$0	\$0	\$1,896,380	\$0	\$1,896,380
Federal Revenue	203,982	2,096,831	16,230,000	0	0	18,530,813
Other State Revenue	2,653,394	4,421,245	1,130,000	0	0	8,204,639
Other Local Revenue	0	1,146,160	1,200,000	58,500	11,000	2,415,660
Transfers-in from Other Funds	0	0	0	10,000,000	0	10,000,000
TOTAL OPERATING REVENUE	\$2,857,376	\$7,664,236	\$18,560,000	\$11,954,880	\$11,000	\$41,047,492
EXPENSE						
Certificated Salaries	\$1,006,197	\$2,961,165	\$0	\$0	\$0	\$3,967,362
Classified Salaries	689,378	1,974,485	6,655,418	0	0	9,319,281
Employee Benefits	590,853	1,742,709	2,591,338	0	0	4,924,900
Books and Supplies	101,772	201,798	8,048,971	0	0	8,352,541
Services and Other Operating Expenditures	472,320	391,453	324,225	1,080,000	0	2,267,998
Capital Outlay	0	0	15,000	15,063,500	0	15,078,500
Other Expenses and Outgo	176,856	392,626	925,048	121,380	0	1,615,910
Transfers-out to Other Funds	300,000	0	0	0	0	300,000
TOTAL OPERATING EXPENSE	\$3,337,376	\$7,664,236	\$18,560,000	\$16,264,880	\$0	\$45,826,492
Revenues over (under) Expenses	(\$480,000)	\$0	\$0	(\$4,310,000)	\$11,000	(\$4,779,000)
Beginning Fund Balance	\$857,705	\$298,951	\$2,403,281	\$4,310,000	\$1,466,766	\$9,336,703
Ending Fund Balance	\$377,705	\$298,951	\$2,403,281	\$0	\$1,477,766	\$4,557,703

CAPITAL PROJECT FUNDS

	2017-18 Building Fund (Fund 21)	2017-18 Capital Facilities (Fund 25)	2017-18 County School Facilities Fund (Fund 35)	2017-18 Special Reserve Fund for Capital Outlay Projects (Fund 40)	2017-18 Total Capital Project Funds
REVENUES					
LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0
Other State Revenue	0	0	12,020,870	0	12,020,870
Other Local Revenue	135,579	1,075,500	15,000	347,697	1,573,776
Transfers-in from Other Funds	300,000	0	0	0	300,000
TOTAL OPERATING REVENUE	\$435,579	\$1,075,500	\$12,035,870	\$347,697	\$13,894,646
EXPENSE					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Other Operating Expenditures	11,750	623,145	0	86,918	721,813
Capital Outlay	102,926	4,871,027	26,086,379	556,955	31,617,287
Other Expenses and Outgo	1,515,200	0	0	1,000,000	2,515,200
Transfers-out to Other Funds	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$1,629,876	\$5,494,172	\$26,086,379	\$1,643,873	\$34,854,300
Revenues over (under) Expenses	(\$1,194,297)	(\$4,418,672)	(\$14,050,509)	(\$1,296,176)	(\$20,959,654)
Beginning Fund Balance	\$7,999,492	\$4,418,672	\$14,050,509	\$16,579,484	\$43,048,157
Ending Fund Balance	\$6,805,195	\$0	\$0	\$15,283,308	\$22,088,503

INTRODUCTORY SECTION

KEY VARIABLES & DETERMINANTS

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

LCFF and Property Taxes. Fiscal years 1973-74 through 2012-13, California school districts have operated under general purpose revenue limits established by the State Legislature. In general, revenue limits were calculated for each school district by multiplying the actual Average Daily Attendance (ADA) by a base revenue limit. The basic revenue limit calculations were adjusted annually in accordance with a number of factors designated primarily to provide cost of living increases and to equalize revenue among all California school districts of the same type.

The LCFF became the new funding model for school districts within the State of California beginning in the 2013-14 fiscal year. This change from Revenue Limit funding to LCFF increases the funding overall under that area of funding, although some of the funding has been moved from Other State revenue for programs such as Class Size Reduction and many other programs which were previously categorically funded.

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 revenue limit 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 2016-17 are not expected to exceed our calculated LCFF.

LCFF	\$261,337,385
Property Taxes, gross	\$36,600,000
Less, Transfer to Charter	\$6,373,933
Less Property Taxes, Net	\$30,226,067
Less EPA	\$34,690,722
State Aid	\$198,316,976
Less, Transfer to Fund 14	\$1,896,380
Net General Fund State Aid	\$196,420,596

Twin Rivers Unified School District Assessed Valuation and Property Tax Revenue					
Fiscal Year	Local Secured	Unsecured	Total	TRUSD Property Tax Revenue	Tax Revenue (Per \$ 100,000 AV)
2010-11	\$ 10,244,254,300	\$ 765,923,257	\$ 11,010,177,557	\$ 27,939,023	\$253
2011-12	\$ 9,762,790,013	\$ 753,595,570	\$ 10,516,385,583	\$ 26,444,361	\$251
2012-13	\$ 9,404,631,566	\$ 806,341,530	\$ 10,210,973,096	\$ 25,219,438	\$247
2013-14	\$ 9,749,414,185	\$ 872,539,840	\$ 10,621,954,025	\$ 25,918,987	\$244
2014-15	\$ 10,299,004,955	\$ 1,108,146,005	\$ 11,407,150,960	\$ 27,529,307	\$241
2015-16	\$ 10,766,216,369	\$ 1,111,237,185	\$ 11,877,453,554	\$ 30,479,954	\$256
2016-17	\$ 11,260,488,078	\$ 1,081,146,965	\$ 12,341,635,043	\$ 36,128,039	\$292
2017-18 Projected	\$ 11,260,488,078	\$ 1,081,146,965	\$ 12,341,635,043	\$ 36,128,039	\$292
2018-19 Projected	\$ 11,767,210,042	\$ 1,129,798,578	\$ 12,897,008,620	\$ 37,753,801	\$293
2019-20 Projected	\$ 12,296,734,493	\$ 1,180,639,514	\$ 13,477,374,007	\$ 39,452,722	\$293
2020-21 Projected	\$ 12,850,087,546	\$ 1,233,768,293	\$ 14,083,855,839	\$ 41,228,094	\$293



INTRODUCTORY SECTION

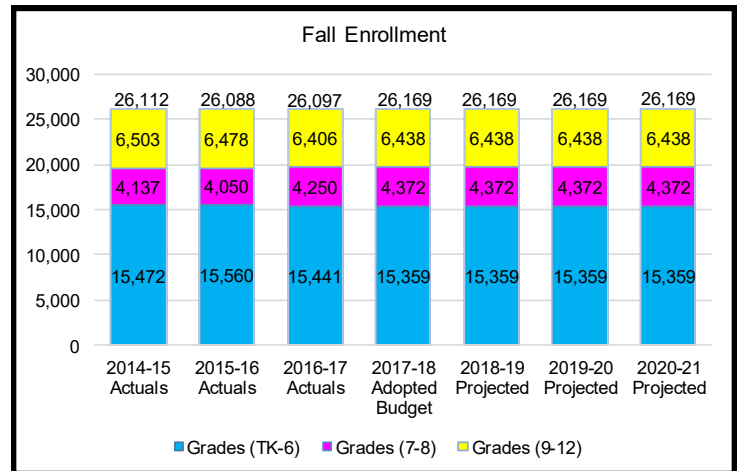
Enrollment. The current year enrollment forecasts are produced using the standard demographic method for forecasting populations, the “cohort survival” technique. This method advances the current student body one grade for each year of the forecast period. One year’s kindergarten students become the 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 2017-18 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 17 additional kindergarten teachers above the base staffing to have a district average of 20:1 for kindergarten. Total district staffing for 2017-18 is projected to be 2,970.32 FTE.



CATEGORIES	2013-14 Actuals FTE	2014-15 Actuals FTE	2015-16 Actuals FTE	2016-17 Estimated Actuals FTE	2017-18 Adopted Budget FTE
Teachers	1,282.75	1,380.86	1,358.37	1,412.30	1,410.20
Principals/Vice-Principals	71.00	73.00	73.34	83.00	86.00
Certificated Administrators	28.60	26.00	33.66	34.00	31.00
Other Certificated Personnel	129.10	125.20	137.50	141.31	143.21
Instructional Aides	273.09	290.23	291.88	299.68	299.25
Clerical/Classified Support	872.05	867.17	882.11	901.26	909.83
Classified Management	48.00	49.00	60.00	66.50	67.50
Other Classified Personnel	30.97	30.70	27.10	22.40	23.33
Total FTE	2,735.56	2,842.16	2,863.96	2,960.45	2,970.32

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 2016-17 estimated actuals).

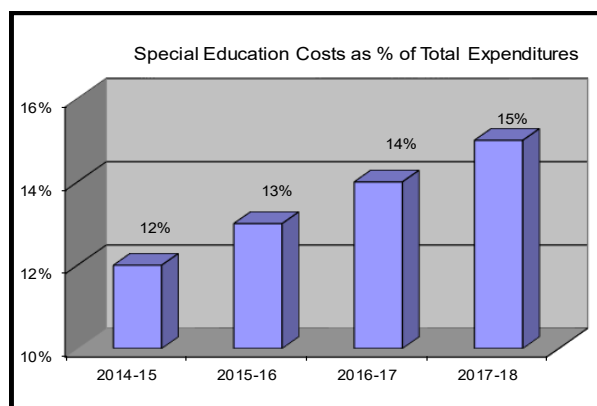
Special Education. We are committed to educating students with special educational needs, as required by state and federal law. We provide a full continuum of services to students with special needs for eligible children from age 3-22, which includes district preschool programs for special education children. Students are served in a variety of ways from full inclusion programs to separate special classrooms. 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 \$47 million a year on special education (including transportation), 15% 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.

INTRODUCTORY SECTION

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.



July 1, 2011, California law shifted the responsibility for providing educationally-related mental health services (ERMHS) from county mental health to districts/SELPA. As a result, districts/SELPA's now receive funding to provide ERMHS to eligible special education students through a variety of supports and services as designated in the student's IEP.

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. The leases were paid off in 2016-17 and the District did not enter into any new capital leases. The District did refund bonds, sell new bonds (used to pay down COP 2007) and pay off COP 2003 in 2016-17.

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, 2017 is \$293,461,965 million. We are under our debt capacity limit by \$15 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

The total debt service on the bonds is shown in the accompanying table.

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2017-18	\$11,563,971	\$8,515,257	\$20,079,228
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
Thereafter	207,668,022	245,663,275	453,331,297
Total	\$293,461,965	\$321,865,053	\$615,327,018



INTRODUCTORY SECTION

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 2016-17. The COP 2007 debt was paid down from the sale of new GO Bonds. The District's Building Fund (Fund 21) currently has reserves to pay debt payments through 2021-22 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 2035-36 and then \$8.8 million in 2036-37 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 2017-18 payment obligation:

Issue	Outstanding Indebtedness July 1, 2017*	2017-18 Principal	2017-18 Interest
2007-08	\$80,976,240	\$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			
Year Ending June 30	Building Fund	General Fund	Total
2018	\$1,515,200	\$0	\$1,515,200
2019	1,515,200	0	1,515,200
2020	1,515,200	0	1,515,200
2021	1,515,200	0	1,515,200
2022	1,515,200	0	1,515,200
2023-2027	0	7,576,000	7,576,000
2028-2032	0	7,576,000	7,576,000
2033-2037	0	14,931,000	14,931,000
2038-2041	0	43,317,240	43,317,240
TOTAL	\$7,576,000	\$73,400,240	\$80,976,240

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 possesses 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 2017
December 2005	5,000,000	December 2020
Total	\$11,000,000	

INTRODUCTORY SECTION

Capital Lease Obligations. On July 1, 2017, the District holds seven (7) capital lease obligations. The lease obligations include lease-purchase for facility renovations and technology equipment. Two capital leases were paid off in 2016-17. The majority of the payments are covered by the General Fund with a small portion being paid from the Deferred Maintenance Fund.

Following is the yearly lease repayment schedule:

Lease Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2017-18	\$1,611,920	\$88,098	\$1,700,018
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	121,380
Total	\$3,267,790	\$171,959	\$3,439,749

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 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, 2017 is estimated to be \$38 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 2017. 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).



INTRODUCTORY SECTION

ASSESSMENT

English Language Arts/Literacy and Mathematics Assessments

In 2017-18, 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 2017-18, the California English Language Development Test (CELDT) will be administered as an initial assessment only. In Spring 2018, the English Language Proficiency Assessments for California (ELPAC) Summative Assessment will replace the CELDT as the annual assessment of English Learners.

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 will replace the California Standards Test, California Modified Assessment, and the California Alternate Performance Assessment in science. In 2017-18, all students in grades five and eight will participate in a full census field test. Because of the flexibility in grade administrations in high school, a sample of students in grades ten, eleven, and twelve will participate in the field test (sample size will approximate the 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 2017-18 (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 2014-15, the budget for the current year and three years of projected data for each of the District's funds. The projections take into consideration economic forecasts for the State of California, pupil trends and a variety of other issues.

Salary projections for future years are calculated at a 1.2% increase for certificated and 2.4% 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 2014-15 deficit spending is from restricted dollars which are reserved within the beginning fund balance. The 2016-17 deficit spending is from one-time carryover dollars being spent. The 2017-18 projected \$5.8 million deficit spending is due to the compounding STRS and PERS increase and salary increases that are higher than the increased revenue. The 2018-19 projected \$13.3 million deficit spending is due to one-time program carryover funds of \$10.9 million and the increase in employer STRS and PERS costs. 2019-20 and 2020-21 also reflect deficit spending due to the additional compounding employer STRS and PERS costs. Reductions to facility projects have been made in order to reduce the deficit spending. A summary of the District's General Fund for 2014-15 through 2020-21 is reflected in the following table:

General Fund	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated	2017-18 Adopted	2018-19 Projected	2019-20 Projected	2020-21 Projected
Beginning Fund Balance	\$42,523,368	\$38,204,040	\$43,281,857	\$35,841,402	\$30,049,696	\$16,766,776	\$12,586,033
Revenue	\$272,506,813	\$318,146,943	\$334,482,608	\$306,856,045	\$316,245,398	\$318,162,516	\$325,177,224
Expenditures	\$276,826,141	\$313,069,126	\$341,923,063	\$312,647,750	\$329,528,318	\$322,343,259	\$324,362,153
Surplus/(Deficit)	(\$4,319,328)	\$5,077,817	(\$7,440,455)	(\$5,791,705)	(\$13,282,920)	(\$4,180,743)	\$815,072
Ending Fund Balance	\$38,204,040	\$43,281,857	\$35,841,402	\$30,049,697	\$16,766,776	\$12,586,033	\$13,401,105

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



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:

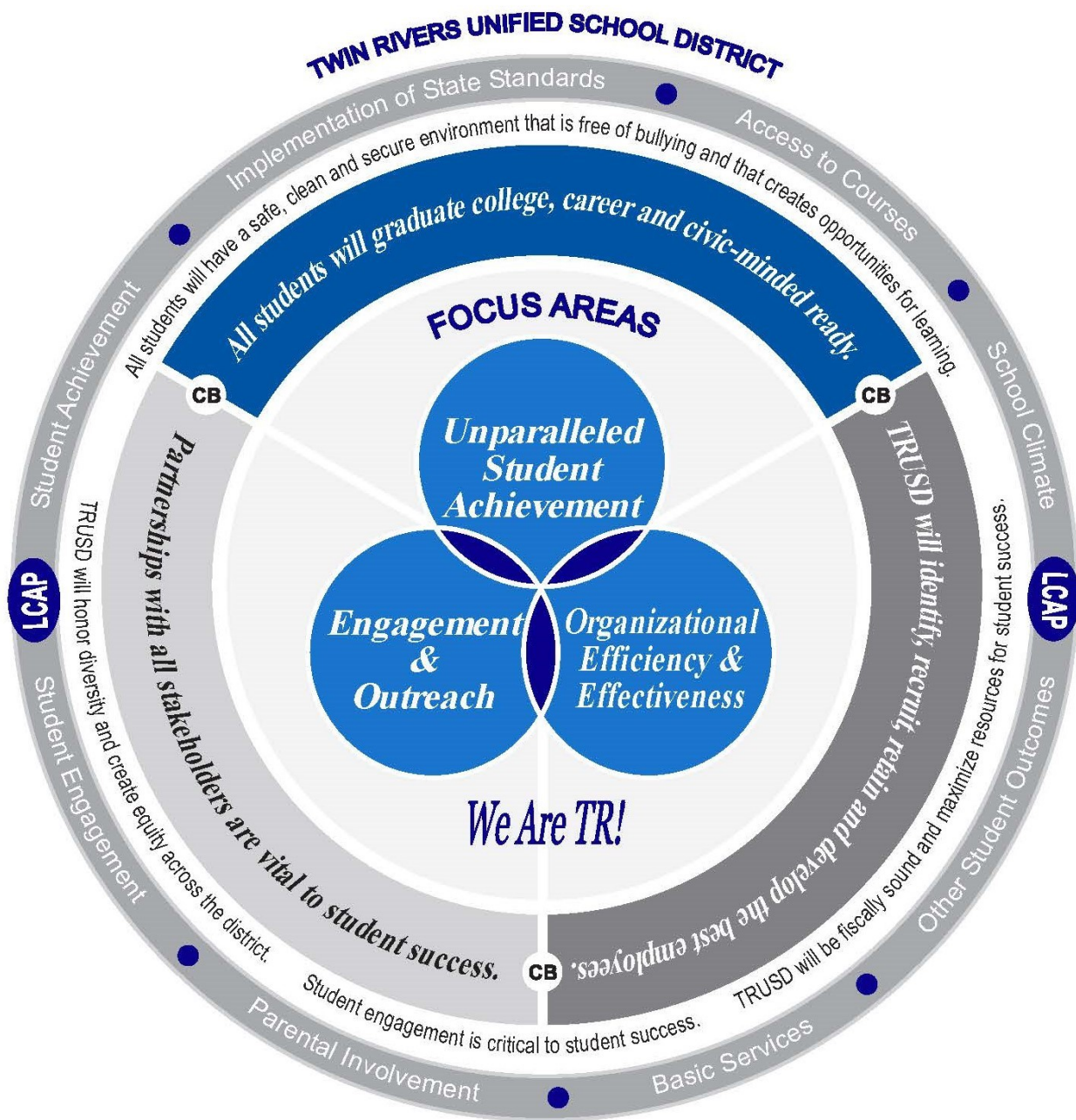
1. All students will graduate college, career and civic-minded ready.
2. All students will have a safe, clean and secure environment that is free of bullying and that creates opportunities for learning.
3. Student engagement is critical to student success.
4. Partnerships with all stakeholders are vital 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



ORGANIZATIONAL SECTION

DISTRICT DESCRIPTION

Twin Rivers Unified School District is the 28th largest school district in California by enrollment, according to the California Department of Education. We serve approximately 28,000 preschool through adult students who come from families that speak 46 languages.

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, a community day school, 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 neighborhoods of North and South Natomas, Robla, Dos Rios, Gardenland, Northgate, Foothill Farms, Elverta, Rio Linda, North Highlands, Arden Fair, Woodlake, North Sacramento, Del Paso Heights and McClellan Park.

With just over 2,900 employees, we are proud to include among them the 2011 California Teacher of the Year, the 2010 California Classified School Employee of the Year, and 32 Sacramento County Classified School Employees of the Year.



The Board of Trustees sets major policies and district goals, and hires the superintendent.

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.

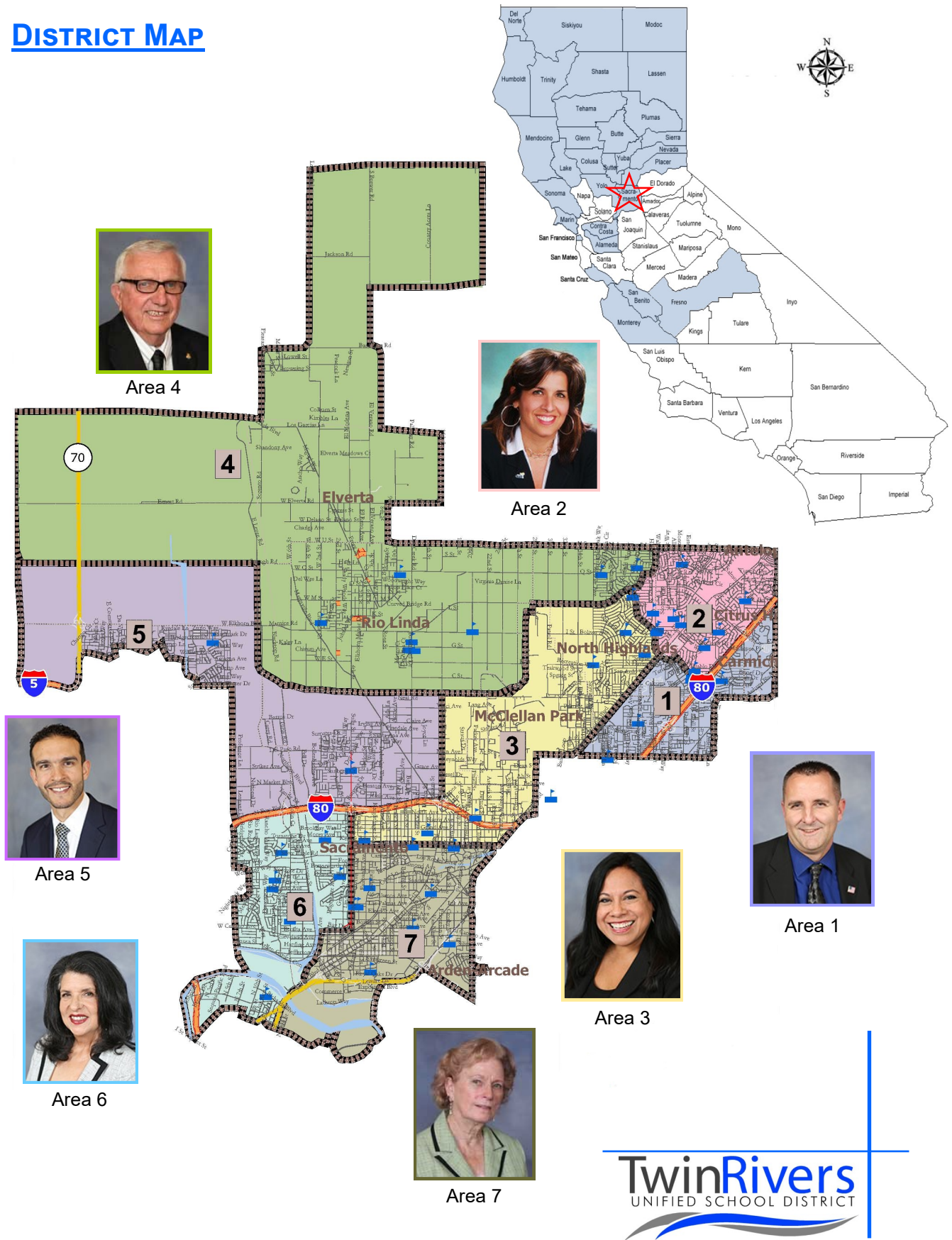
Seven elected school board members represent the entire district. The Board of Trustees sets major policies and district goals, and hires the superintendent.

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.

ORGANIZATIONAL SECTION

DISTRICT MAP



DISTRICT GOALS

Mission Possible: Moving the District Forward

Record numbers of Twin Rivers Unified School District students are receiving their high school diplomas on time - 84.4 percent of the class of 2016. The District's graduation rates exceeds the state and county average for the second straight year, according to data from the California Department of Education.

Twin Rivers' graduation rate has increased 9.1 percent since 2013. There are gains in every student population measured, including:

- English learners at **84.1** percent; **up 18.8** percent since 2013
- Latino students at **84.8** percent; **up 13.7** percent since 2013
- African Americans at **80.6** percent; **up 9.3** percent since 2013

"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."

As the graduation rate rises, the dropout rate continues to decline. It is now at 8.3 percent, down 8.1 percent since 2013. The district's dropout rate is lower than the state and county averages.

Twin Rivers USD Cohort Graduation Rate

84.4%	2015-16
82.9%	2014-15
77.0%	2013-14
75.3%	2012-13

Twin Rivers USD Cohort Dropout Rate

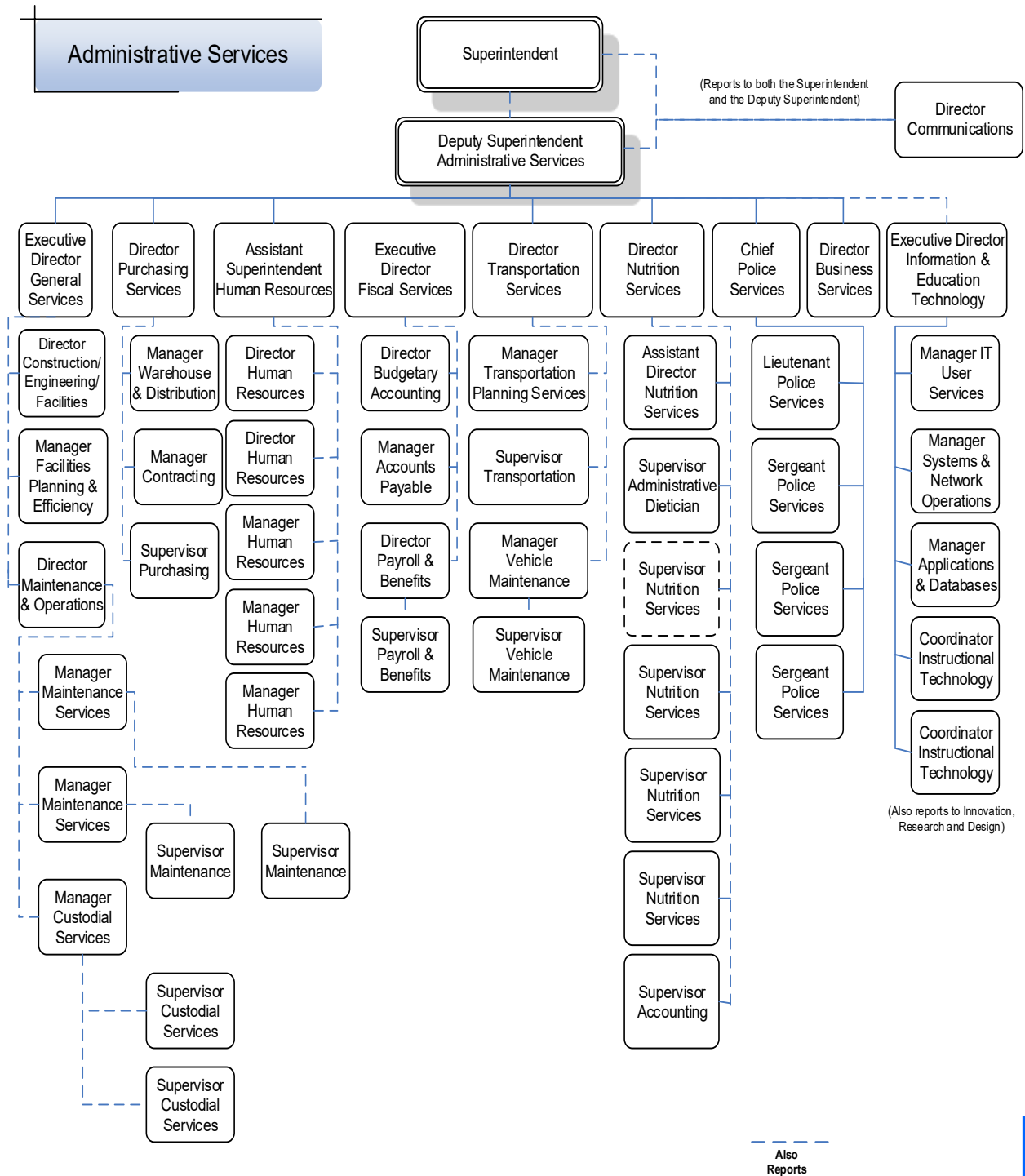
8.3%	2015-16
9.2%	2014-15
15.3%	2013-14
16.4%	2012-13

District's LCAP Goals

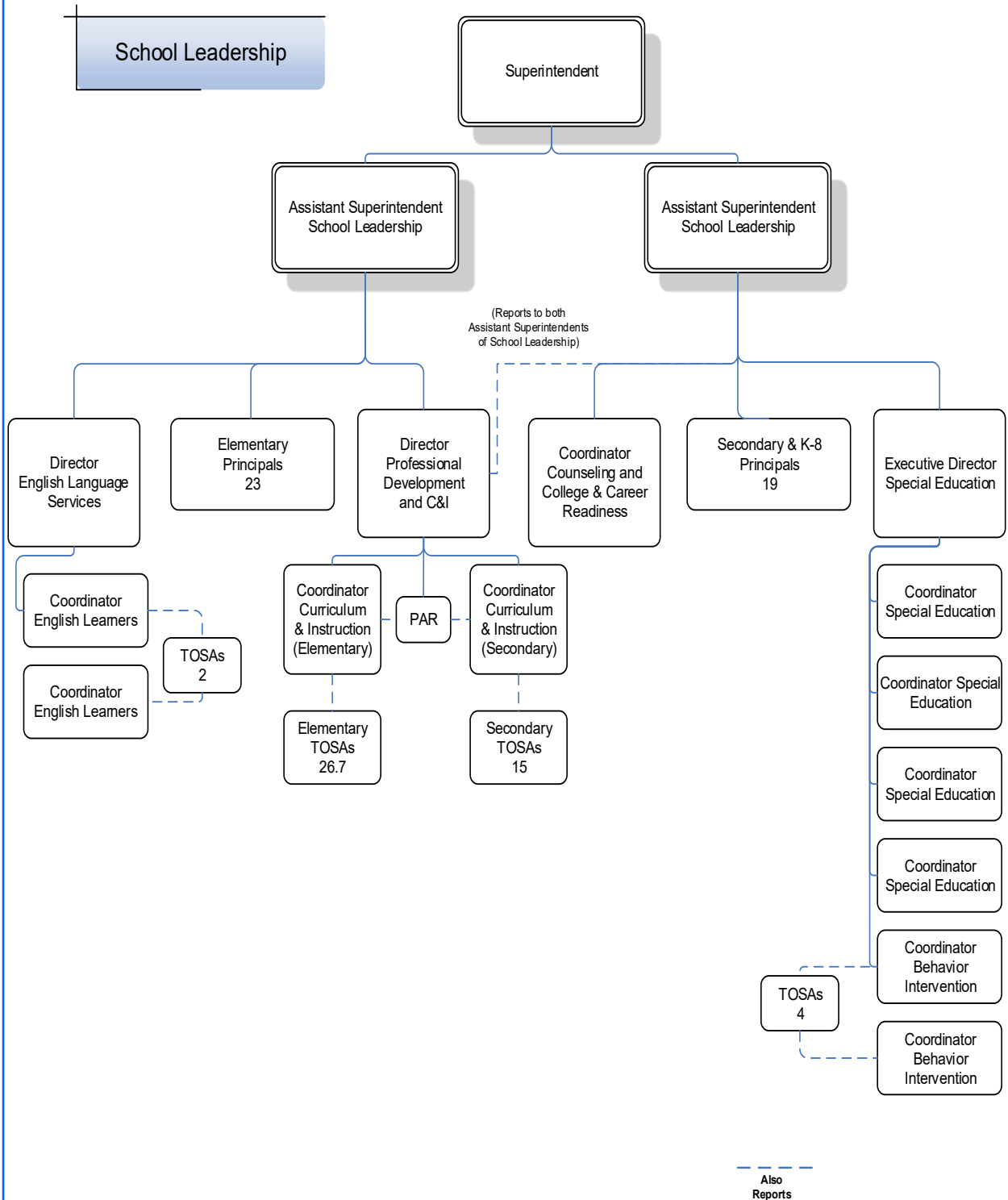
1. Increase Academic Achievement/
Decrease Disproportionalities
2. College and Career Readiness
3. Improve Culture and Climate through
Increased Student Engagement
4. Increase parent Engagement
5. Provide facilities that are Clean, Safe
and Conducive to Learning

ORGANIZATIONAL SECTION

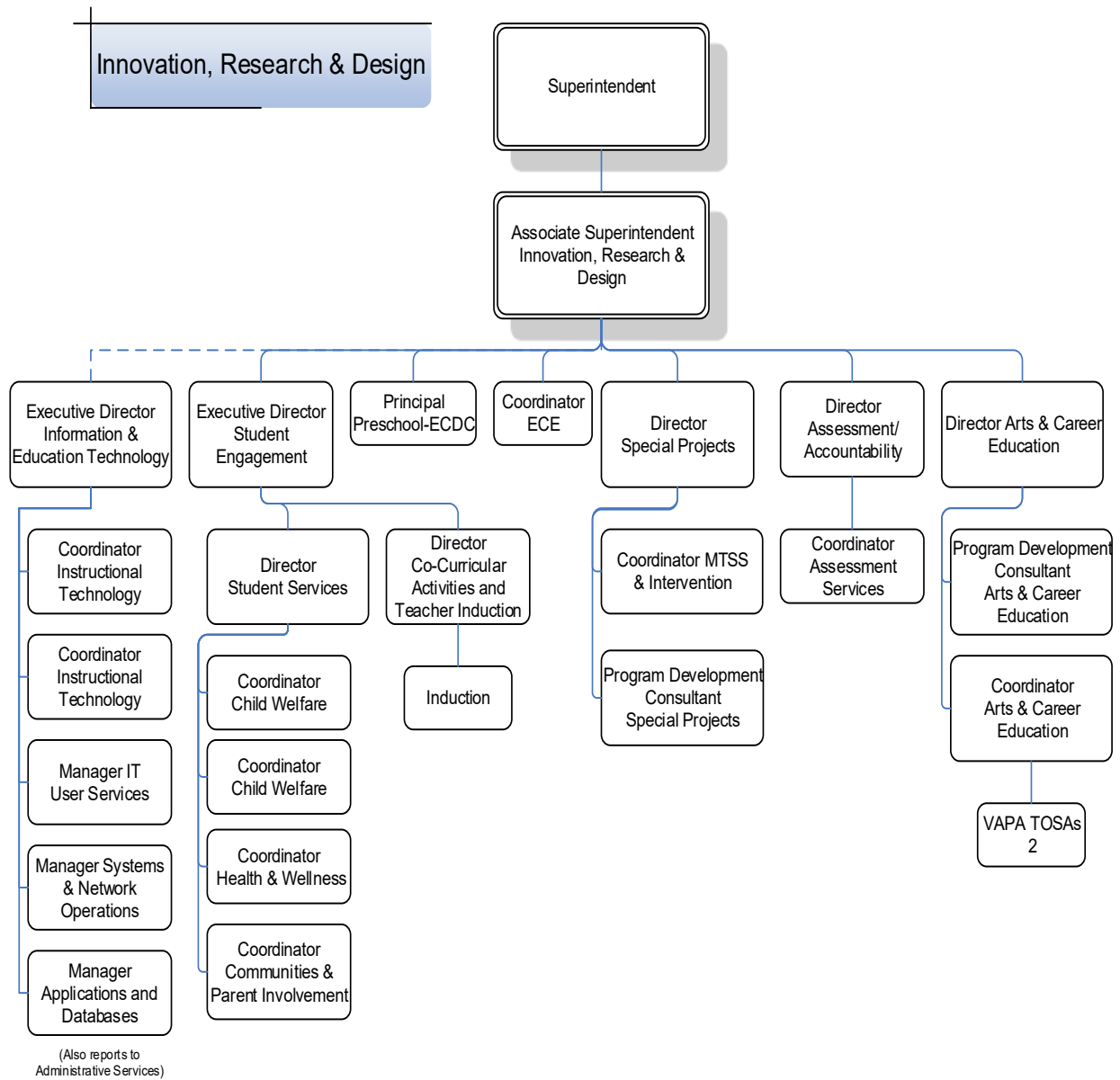
ORGANIZATIONAL CHART



ORGANIZATIONAL SECTION



ORGANIZATIONAL SECTION



Also
Reports

ORGANIZATIONAL SECTION

STUDENT DEMOGRAPHICS

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 26,169 students in the fall of 2017 as compared to 26,097 students in the prior year, which is a increase of seventy-two students.

Additionally, we expect about 1,100 children for the preschool program and approximately 1,500 in the Adult Education Program.

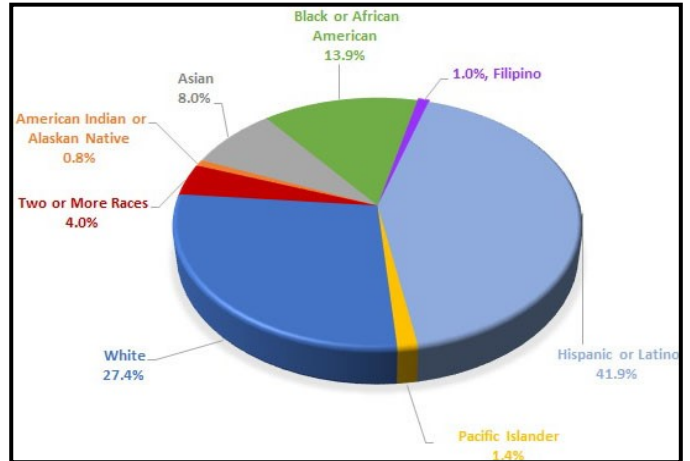
Fall Enrollment History				
School Name	2014	2015	2016	2017*
Allison Elementary	448	456	417	415
Babcock Elementary	389	398	416	423
Castori Elementary	716	695	695	691
Creative Connections Arts Academy (K-6)	379	387	381	374
Creative Connections Arts Academy (7-12)	258	273	281	293
Del Paso Heights Elementary	504	533	511	510
Dry Creek Elementary	424	437	439	446
Fairbanks Elementary	386	404	391	388
Foothill High	1,020	1,058	1,183	1,180
Foothill Oaks Elementary	536	519	536	533
Foothill Ranch Middle School	629	614	653	672
Frontier Elementary	504	514	493	479
Garden Valley Elementary	366	391	380	381
Grant High	1,889	1,916	1,903	1,903
Hagginwood Elementary	463	458	452	455
Highlands High School	821	808	758	760
Hillsdale Elementary	359	378	367	360
Johnson Elementary	641	651	614	603
Joyce Elementary (K-8)	524	538	566	577
Keema High	517	469	389	400
Kohler Elementary (K-8)	478	504	508	501
Madison Elementary	697	670	659	671
Martin Luther King Jr. Technology Academy	434	428	436	440
Miles P. Richmond	67	50	59	62
Morey Avenue	83	89	88	84
Non-Public Schools	65	73	79	83
Noralto Elementary	503	497	478	490
Northwood Elementary	480	491	480	476
Norwood Junior High	709	722	754	743
Nova Opportunity School	28	19	22	19
Oakdale Elementary (K-8)	497	558	663	675
Orchard Elementary (K-8)	570	543	549	556
Pacific Career and Technology High	142	111	115	112
Pathways Community Day	17	20	17	17
Pioneer Elementary (K-8)	644	638	631	642
Regency Park Elementary	832	807	723	700
Ridgepoint Elementary (K-8)	682	707	698	704
Rio Linda High	1,727	1,738	1,676	1,684
Rio Linda Preparatory Academy	423	471	517	530
Rio Tierra Junior High	564	506	506	509
Sierra View Elementary	455	420	389	385
Smythe Academy of Arts and Sciences (K-6)	652	645	653	639
Smythe Academy of Arts and Sciences (7-8)	429	446	467	495
Strauch Elementary	630	605	621	601
Village Elementary (K-8)	567	573	576	580
Vista Nueva Career and Technology High	165	156	142	144
Westside Elementary	427	412	418	412
Westside Preparatory Charter **	393	348	356	382
Woodlake Elementary	474	465	444	449
Woodridge Elementary	505	479	548	541
Total	26,112	26,088	26,097	26,169
* Fall 2017 is projected enrollment.				
** Includes Eastside, Frontier and Westside Campuses				

ORGANIZATIONAL SECTION

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:

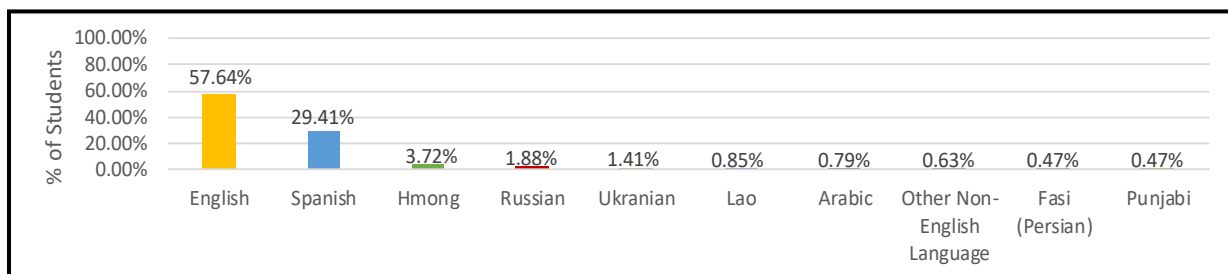
- **Dual Language Immersion Program** which supports the mission of Twin Rivers to education and support English Learners in reaching their highest potential each school year. The goal of the program is acquisition of academic proficiency in two languages.
- **District English Learner Advisory Committee (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) - K-3 Approach
- Language Acquisition Systematically Strategically Organized (LASSO)
- Area 3 Writing Project/CRWP (College-Ready Writers Program)
- Integrated and Designated Professional Development
- ELD Professional Learning Communities

This graph shows the top ten languages, of the 5,672 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.

ORGANIZATIONAL SECTION

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 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 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 anticipates for 2016-17 to write off about \$27,000 of doubtful accounts. The doubtful accounts are mostly (75%) unpaid student meals from the last three years. The unpaid invoices will be 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.



ORGANIZATIONAL SECTION

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 30.

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 (\$15 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

ORGANIZATIONAL SECTION

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



ORGANIZATIONAL SECTION

BUDGET DEVELOPMENT

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

The Board encourages public input in the budget development process. As such, the Budget Advisory Committee was formed the first year of Twin Rivers USD's existence (2008-09). 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 2016-17 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 1 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.

ORGANIZATIONAL SECTION

The key factors that affect the budget this year are:

- Cost of living adjustment (COLA) on LCFF revenue is less than automatic salary and benefit increases
- 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 31 and must be filed within 45 days of that date. The second report reflects actual data as of January 31 and must be filed within 45 days as well. The county office of education reviews these reports, makes comment, and files them with the state. The reports include actual revenues and expenditures to date, revised projections for the year, a two-year future forecast, and a standards and criteria section. As part of the report, the District certifies that it is positive, qualified or negative in meeting its financial obligations in the current and two future years.

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

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



ORGANIZATIONAL SECTION

BUDGET DEVELOPMENT GUIDELINES AND RESPONSIBILITIES

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

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

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

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

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

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

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

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

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

ORGANIZATIONAL SECTION

In early March, budget 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 30.

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. The schools' Site Base Allocation budgets are carried forward. The carryover is to be used towards one-time items; not towards recurring expenditures. School site's negative ending balances are carried forward as well as positive balances. Categorical program manager budgets also carryover, but they may have carryover restrictions. Program managers are encouraged to use carryover funds as a source of funding for special needs, such as replacement equipment or new equipment.

ORGANIZATIONAL SECTION

Capital Budget 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, the Building Fund, or the Capital Facilities Fund. 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 \$87,800 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. Typically capital projects are accomplished during the summer.

The 2017-18 projects are:

- Johnson ES Phase 1 - Kitchen Modernization
- Johnson ES Phase 2 - Final Relocation Improvements
- Modernization - Allison Elementary, Babcock Elementary, Castori Elementary, CCAA K-6, Foothill High, Frontier Elementary, Grant High, Hagginwood Elementary, Hillsdale Elementary, Johnson Elementary, Joyce Elementary, Kohler Elementary, Madison Elementary, Noralto Elementary, Northwood Elementary, Northwood Elementary, Oakdale Elementary, Orchard Elementary, Pacific High, Pioneer Elementary, Rio Linda High, Sierra View Elementary, Strauch Elementary, Village Elementary, Vineland Elementary, Westside Elementary, Woodlake Elementary, Woodridge Elementary



The \$6.2 million stainless-steel Grant High School Pool opened in February 2017.



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.



FINANCIAL SECTION

REVENUES AND EXPENDITURES, BY OBJECT

The following tables show the actuals from 2013-14 forward; the 2016-17 estimated actuals, the 2017-18 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	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$200,407,362	\$218,611,825	\$243,665,222	\$257,604,604	\$263,233,765	\$268,567,292	\$274,842,236	\$281,856,944
Federal Revenue	\$39,743,375	\$40,362,399	\$39,547,811	\$48,574,742	\$38,988,130	\$39,153,130	\$39,318,130	\$39,483,730
Other State Revenue	\$22,149,641	\$20,465,115	\$47,685,856	\$39,883,182	\$32,529,469	\$24,726,790	\$20,531,379	\$20,609,225
Other Local Revenue	\$21,534,393	\$19,098,204	\$22,170,466	\$23,058,857	\$16,746,819	\$16,237,389	\$16,056,972	\$15,969,241
Transfers-in from Other Funds	\$144,431,128	\$33,754,202	\$34,241,618	\$34,793,792	\$10,300,000	\$5,300,000	\$3,300,000	\$300,000
TOTAL OPERATING REVENUE	\$428,265,899	\$332,291,745	\$387,310,973	\$403,915,177	\$361,798,183	\$353,984,601	\$354,048,717	\$358,219,140
EXPENSE								
Certificated Salaries	\$116,224,515	\$124,886,740	\$129,098,862	\$138,274,360	\$140,892,120	\$146,854,933	\$148,350,674	\$149,834,181
Classified Salaries	\$48,220,200	\$51,880,372	\$51,004,841	\$55,732,409	\$58,897,958	\$60,481,944	\$61,796,380	\$63,010,673
Employee Benefits	\$44,887,693	\$47,622,183	\$57,783,793	\$67,677,239	\$62,839,075	\$69,474,066	\$74,100,257	\$76,631,282
Books & Supplies	\$21,474,563	\$25,536,549	\$19,823,358	\$36,702,833	\$21,597,238	\$27,022,472	\$21,176,293	\$21,206,618
Services & Other Operating Expenditures	\$34,762,635	\$36,364,512	\$40,917,838	\$51,058,982	\$43,642,945	\$45,176,971	\$38,366,839	\$37,782,663
Capital Outlay	\$6,664,089	\$19,114,918	\$20,411,532	\$36,478,238	\$49,165,995	\$9,354,208	\$7,354,208	\$4,854,208
Other Expenses and Outgo	\$94,759,531	\$8,256,565	\$7,389,234	\$28,110,493	\$5,993,211	\$10,012,157	\$5,009,317	\$9,961,746
Transfers-out to Other Funds	\$45,401,683	\$28,998,940	\$34,241,618	\$34,793,792	\$10,300,000	\$5,300,000	\$3,300,000	\$300,000
Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSE	\$412,394,909	\$342,660,780	\$360,671,077	\$448,828,346	\$393,328,542	\$373,676,751	\$359,453,968	\$363,581,370
Revenues over (under) Expenses	\$15,870,990	(\$10,369,035)	\$26,639,896	(\$44,913,169)	(\$31,530,359)	(\$19,692,150)	(\$5,405,251)	(\$5,362,230)
Beginning Fund Balance	\$100,997,579	\$116,868,569	\$106,499,534	\$133,139,430	\$88,226,261	\$56,695,902	\$37,003,752	\$31,598,501
Ending Fund Balance	\$116,868,569	\$106,499,534	\$133,139,430	\$88,226,261	\$56,695,902	\$37,003,752	\$31,598,501	\$26,236,271

The following table shows expenditures by object for all funds.

EXPENDITURES BY OBJECT, ALL FUNDS 2017-18

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	\$136,924,758	\$49,578,677	\$57,914,175	\$13,244,697	\$40,653,134	\$2,470,208	\$13,356,631	(\$1,494,530)	\$312,647,750
Adult Education Fund	\$1,006,197	\$689,378	\$590,853	\$101,772	\$472,320	\$0	\$176,856	\$300,000	\$3,337,376
Child Development Fund	\$2,961,165	\$1,974,485	\$1,742,709	\$201,798	\$391,453	\$0	\$392,626	\$0	\$7,664,236
Cafeteria Fund	\$0	\$6,655,418	\$2,591,338	\$8,048,971	\$324,225	\$15,000	\$925,048	\$0	\$18,560,000
Deferred Maintenance Fund	\$0	\$0	\$0	\$0	\$1,080,000	\$15,063,500	\$121,380	\$0	\$16,264,880
Special Reserve Fund for Postemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Fund	\$0	\$0	\$0	\$0	\$11,750	\$102,926	\$1,515,200	\$0	\$1,629,876
Capital Facilities Fund	\$0	\$0	\$0	\$0	\$623,145	\$4,871,027	\$0	\$0	\$5,494,172
County School Facility Fund	\$0	\$0	\$0	\$0	\$0	\$26,086,379	\$0	\$0	\$26,086,379
Special Reserve Fund for Capital Outlay Projects	\$0	\$0	\$0	\$0	\$86,918	\$556,955	\$1,000,000	\$0	\$1,643,873
TOTAL	\$140,892,120	\$58,897,958	\$62,839,075	\$21,597,238	\$43,642,945	\$49,165,995	\$17,487,741	(\$1,194,530)	\$393,328,542

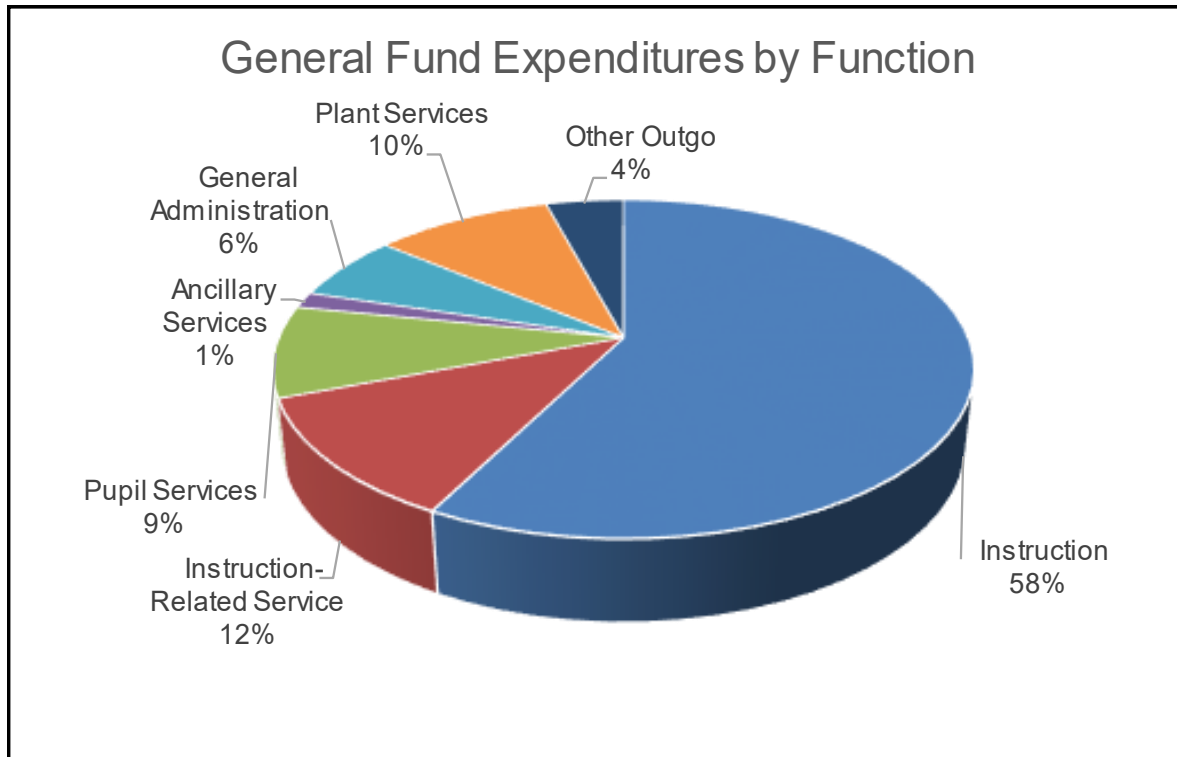
FINANCIAL SECTION

EXPENDITURES BY FUNCTION, ALL FUNDS 2017-18

FUNDS	Instruction	Instruction Related Services	Pupil Services	Ancillary Services	Enterprise	General Administration	Plant Services	Other Outgo	TOTAL EXPENDITURES
General Fund	\$180,313,923	\$36,454,897	\$27,354,983	\$4,795,106	\$0	\$19,698,106	\$30,674,104	\$13,356,631	\$312,647,750
Adult Education Fund	\$145,646	\$922,297	\$330,749	\$0	\$0	\$176,856	\$19,828	\$300,000	\$3,337,376
Child Development Fund	\$5,699,545	\$1,111,011	\$307,371	\$0	\$0	\$392,626	\$53,683	\$0	\$7,664,236
Cafeteria Fund	\$0	\$0	\$17,512,952	\$0	\$0	\$925,048	\$122,000	\$0	\$18,560,000
Deferred Maintenance Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$16,143,500	\$121,380	\$16,264,880
Special Reserve Fund for Postemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$14,676	\$155,200	\$169,876
Capital Facilities Fund	\$0	\$0	\$0	\$0	\$0	\$50,500	\$5,443,672	\$0	\$5,494,172
County School Facilities Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$26,086,379	\$0	\$26,086,379
Special Reserve Fund for Capital Outlay Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$643,873	\$1,000,000	\$1,643,873
TOTAL	\$187,429,114	\$38,488,205	\$45,506,055	\$4,795,106	\$0	\$21,243,136	\$79,573,715	\$16,293,211	\$393,328,542

GENERAL FUND EXPENDITURES, BY FUNCTION

Our General Fund budget for 2017–18 totals over \$312 million. With a projected enrollment of 26,169 students and an average class size (including special program classes) of 22.01 students, we are spending about \$263,000 per classroom. The table below shows how that investment is used in each classroom.



FINANCIAL SECTION

Instruction. 58% (\$151,664 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 \$94,451. In addition to that cost, this category includes the cost of teacher aides, substitutes, textbooks, and classroom equipment and supplies.

Instruction-Related Services. \$30,663 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. 1% 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 \$7.5 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.

2017-18 General Fund Expenditures By Function				
	Cost	% of Total	Cost per Teacher	Cost per Student
Instruction	\$180,313,923	58%	\$151,664	\$6,890.36
Instruction-Related Service	36,454,897	12%	30,663	1,393.06
Pupil Services	27,354,983	9%	23,009	1,045.32
Ancillary Services	4,795,106	2%	4,033	183.24
General Administration	19,698,106	6%	16,568	752.73
Plant Services	30,674,104	10%	25,800	1,172.15
Other Outgo	13,356,631	4%	11,234	510.40
TOTAL	\$312,647,750	100%	\$262,972	\$11,947
<i>Based on 1,188.90 Teacher FTE and 26,169 students.</i>				

FINANCIAL SECTION

FUND SUMMARIES

GENERAL FUND

General Fund (Fund 01)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$196,967,042	\$215,171,505	\$241,890,222	\$255,708,224	\$261,337,385	\$266,670,912	\$272,945,856	\$279,960,564
Federal Revenue	22,935,453	22,556,645	21,521,677	30,302,137	20,457,317	20,457,317	20,457,317	20,457,317
Other State Revenue	18,089,890	14,639,621	34,839,030	29,635,605	12,303,960	16,510,786	12,303,960	12,303,960
Other Local Revenue	15,987,471	15,383,780	18,046,014	18,836,642	12,757,383	12,606,383	12,455,383	12,455,383
Transfers-in from Other Funds	1,472,274	4,755,262	1,850,000	0	0	0	0	0
TOTAL OPERATING REVENUE	\$255,452,130	\$272,506,812	\$318,146,943	\$334,482,608	\$306,856,045	\$316,245,398	\$318,162,516	\$325,177,224
EXPENSE								
Certificated Salaries	\$113,628,662	\$122,238,510	\$126,308,129	\$134,643,105	\$136,924,758	\$142,888,061	\$144,554,718	\$146,000,265
Classified Salaries	41,387,937	44,128,251	43,114,337	46,892,954	49,578,677	51,022,873	52,235,422	53,280,130
Employee Benefits	41,616,370	44,025,314	53,952,632	63,015,051	57,914,175	64,411,997	68,943,946	71,472,584
Books and Supplies	12,899,007	16,046,322	11,269,832	27,388,870	13,244,697	18,758,902	12,907,723	12,907,723
Services and Other Operating Expenditures	31,728,401	34,191,032	38,702,449	47,482,568	40,653,134	43,114,176	36,369,141	36,369,141
Capital Outlay	2,171,384	3,850,877	5,549,922	8,111,123	2,470,208	2,470,208	2,470,208	2,470,208
Other Expenses and Outgo	1,481,272	2,813,201	2,080,207	2,069,566	1,862,101	1,862,101	1,862,101	1,862,101
Transfers-out to Other Funds	44,401,683	9,532,634	32,091,618	12,319,826	10,000,000	5,000,000	3,000,000	0
Other Adjustments	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$289,314,716	\$276,826,141	\$313,069,126	\$341,923,063	\$312,647,750	\$329,528,318	\$322,343,259	\$324,362,153
Revenues over (under) Expenses	(\$33,862,586)	(\$4,319,328)	\$5,077,817	(\$7,440,455)	(\$5,791,705)	(\$13,282,920)	(\$4,180,743)	\$815,072
Beginning Fund Balance	\$76,385,954	\$42,523,368	\$38,204,040	\$43,281,857	\$35,841,402	\$30,049,696	\$16,766,776	\$12,586,033
Ending Fund Balance	\$42,523,368	\$38,204,040	\$43,281,857	\$35,841,402	\$30,049,697	\$16,766,776	\$12,586,033	\$13,401,105

SPECIAL REVENUE FUNDS

Adult Education Fund (Fund 11)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$1,665,320	\$1,665,320	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	395,756	396,550	418,085	729,669	203,982	203,982	203,982	203,982
Other State Revenue	6,367	0	2,779,638	2,811,023	2,653,394	2,653,394	2,653,394	2,653,394
Other Local Revenue	243,443	115,686	43,141	3,420	0	0	0	\$0
Transfers-in from Other Funds	0	0	0	0	0	0	0	\$0
TOTAL OPERATING REVENUE	\$2,310,886	\$2,177,556	\$3,240,864	\$3,544,112	\$2,857,376	\$2,857,376	\$2,857,376	\$2,857,376
EXPENSE								
Certificated Salaries	\$593,442	515,275	628,552	\$980,427	\$1,006,197	\$1,021,290	\$876,190	\$884,952
Classified Salaries	340,265	388,949	407,113	688,587	689,378	699,719	710,215	718,738
Employee Benefits	260,200	274,253	361,515	595,979	590,853	610,351	582,955	583,154
Books and Supplies	77,062	66,283	76,558	657,623	101,772	51,772	51,772	51,772
Services and Other Operating Expenditures	472,558	427,063	333,997	572,431	472,320	252,320	202,320	202,320
Capital Outlay	0	0	12,367	0	0	0	0	0
Other Expenses and Outgo	101,414	112,312	103,339	178,355	176,856	167,908	155,781	155,781
Transfers-out to Other Funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	\$2,144,941	\$2,084,134	\$2,223,439	\$3,973,402	\$3,337,376	\$3,103,360	\$2,879,233	\$2,896,716
Revenues over (under) Expenses	\$165,945	\$93,422	\$1,017,424	(\$429,290)	(\$480,000)	(\$245,984)	(\$21,857)	(\$39,340)
Beginning Fund Balance	\$10,203	\$176,148	\$269,570	\$1,286,994	\$857,704	\$377,704	\$131,720	\$109,863
Ending Fund Balance	\$176,148	\$269,570	\$1,286,994	\$857,704	\$377,704	\$131,720	\$109,863	\$70,523

FINANCIAL SECTION

Child Development Fund (Fund 12)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES								
LCOFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	1,632,530	1,875,399	1,746,485	1,740,936	2,096,831	2,096,831	2,096,831	2,096,831
Other State Revenue	2,492,164	2,804,183	3,365,026	4,706,761	4,421,245	4,421,245	4,421,245	4,487,564
Other Local Revenue	1,191,811	1,063,319	1,012,895	1,131,239	1,146,160	921,760	921,760	921,760
Transfers-in from Other Funds	23,654	82,634	8,065	0	0	0	0	0
TOTAL OPERATING REVENUE	\$5,340,159	\$5,825,536	\$6,132,472	\$7,578,936	\$7,664,236	\$7,439,836	\$7,439,836	\$7,506,155
EXPENSE								
Certificated Salaries	\$2,002,411	\$2,132,955	\$2,162,181	\$2,650,828	\$2,961,165	\$2,945,582	\$2,919,766	\$2,948,964
Classified Salaries	1,245,863	1,455,926	1,476,846	1,638,715	1,974,485	2,004,102	1,994,164	2,018,094
Employee Benefits	1,040,206	1,158,278	1,319,234	1,638,701	1,742,709	1,776,218	1,809,833	1,810,444
Books and Supplies	277,803	257,808	221,290	509,988	201,798	151,798	151,798	141,798
Services and Other Operating Expenditures	311,786	305,655	418,965	739,201	391,453	301,053	301,053	226,053
Capital Outlay	201,431	39,126	5,985	0	0	0	0	0
Other Expenses and Outgo	318,619	408,837	381,388	401,503	392,626	410,625	410,502	362,931
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$5,398,119	\$5,758,585	\$5,985,888	\$7,578,936	\$7,664,236	\$7,589,378	\$7,587,116	\$7,508,284
Revenues over (under) Expenses	(\$57,960)	\$66,950	\$146,584	\$0	\$0	(\$149,542)	(\$147,280)	(\$2,129)
Beginning Fund Balance	\$143,377	\$85,417	\$152,367	\$298,951	\$298,951	\$298,951	\$149,409	\$2,129
Ending Fund Balance	\$85,417	\$152,367	\$298,951	\$298,951	\$298,951	\$149,409	\$2,129	\$0

Cafeteria Fund (Fund 13)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES								
LCOFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	14,779,636	15,533,805	15,861,564	15,802,000	16,230,000	16,395,000	16,560,000	16,725,600
Other State Revenue	980,902	1,126,947	931,067	1,123,334	1,130,000	1,141,365	1,152,780	1,164,308
Other Local Revenue	1,140,278	1,027,108	1,010,574	1,128,660	1,200,000	1,212,000	1,224,250	1,236,493
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$16,900,816	\$17,687,861	\$17,803,206	\$18,053,994	\$18,560,000	\$18,748,365	\$18,937,030	\$19,126,400
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	5,236,842	5,866,636	5,991,246	6,501,904	6,655,418	6,755,250	6,856,579	6,993,711
Employee Benefits	1,970,603	2,162,697	2,149,885	2,426,635	2,591,338	2,675,500	2,763,523	2,765,100
Books and Supplies	8,058,818	8,412,186	8,238,279	8,034,906	8,048,971	8,060,000	8,065,000	8,105,325
Services and Other Operating Expenditures	288,678	317,582	372,541	313,689	324,225	317,672	302,575	302,575
Capital Outlay	228,999	55,980	116,275	17,959	15,000	5,000	5,000	5,000
Other Expenses and Outgo	850,572	978,210	880,296	874,946	925,048	934,943	944,353	944,353
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$16,634,512	\$17,793,292	\$17,748,521	\$18,170,039	\$18,560,000	\$18,748,365	\$18,937,030	\$19,116,064
Revenues over (under) Expenses	\$266,304	(\$105,431)	\$54,685	(\$116,045)	\$0	\$0	\$0	\$10,337
Beginning Fund Balance	\$2,303,770	\$2,570,073	\$2,464,642	\$2,519,326	\$2,403,281	\$2,403,281	\$2,403,281	\$2,403,281
Ending Fund Balance	\$2,570,074	\$2,464,642	\$2,519,326	\$2,403,281	\$2,403,281	\$2,403,281	\$2,403,281	\$2,413,618

FINANCIAL SECTION

Deferred Maintenance Fund (Fund 14)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES								
LCFF/Revenue Limit Sources	\$1,775,000	\$1,775,000	\$1,775,000	\$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	18,951	52,671	123,875	26,050	58,500	58,500	58,500	58,500
Transfers-in from Other Funds	29,500,000	3,800,000	10,000,000	13,569,270	10,000,000	5,000,000	3,000,000	0
TOTAL OPERATING REVENUE	\$31,293,951	\$5,627,671	\$11,898,875	\$15,491,700	\$11,954,880	\$6,954,880	\$4,954,880	\$1,954,880
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	9,293	38,409	15,300	677	0	0	0	0
Employee Benefits	314	1,427	527	79	0	0	0	0
Books and Supplies	140,852	678,747	7,655	111,363	0	0	0	0
Services and Other Operating Expenditures	582,606	1,047,928	977,855	1,683,481	1,080,000	1,080,000	1,080,000	580,000
Capital Outlay	3,377,074	7,912,497	12,935,279	16,750,417	15,063,500	5,753,500	3,753,500	1,253,500
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	0	13,528,382	0	0	0	0
TOTAL OPERATING EXPENSE	\$4,231,519	\$9,800,387	\$14,057,996	\$32,195,779	\$16,264,880	\$6,954,880	\$4,954,880	\$1,954,880
Revenues over (under) Expenses	\$27,062,432	(\$4,172,716)	(\$2,159,121)	(\$16,704,079)	(\$4,310,000)	\$0	\$0	\$0
Beginning Fund Balance	\$283,484	\$27,345,916	\$23,173,200	\$21,014,079	\$4,310,000	\$0	\$0	\$0
Ending Fund Balance	\$27,345,916	\$23,173,200	\$21,014,079	\$4,310,000	\$0	\$0	\$0	\$0

Special Reserve Fund for Postemployment Benefits (Fund 20)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 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	946	2,396	6,194	7,300	11,000	11,000	11,000	11,000
Transfers-in from Other Funds	0	0	431,361	0	0	0	0	0
TOTAL OPERATING REVENUE	\$946	\$2,396	\$437,555	\$7,300	\$11,000	\$11,000	\$11,000	\$11,000
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	\$946	\$2,396	\$437,555	\$7,300	\$11,000	\$11,000	\$11,000	\$11,000
Beginning Fund Balance	\$1,018,569	\$1,019,515	\$1,021,911	\$1,459,466	\$1,466,766	\$1,477,766	\$1,488,766	\$1,499,766
Ending Fund Balance	\$1,019,515	\$1,021,911	\$1,459,466	\$1,466,766	\$1,477,766	\$1,488,766	\$1,499,766	\$1,510,766

FINANCIAL SECTION

CAPITAL PROJECT FUNDS

Building Fund (Fund 21)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 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	105,068	155,982	246,390	138,367	135,579	135,579	135,579	135,579
Transfers-in from Other Funds	112,235,200	19,466,306	11,000,723	300,000	300,000	300,000	300,000	300,000
TOTAL OPERATING REVENUE	\$112,340,268	\$19,622,288	\$11,247,113	\$438,367	\$435,579	\$435,579	\$435,579	\$435,579
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	2,202	0	0	0	0	0	0
Employee Benefits	0	214	0	0	0	0	0	0
Books and Supplies	3,167	4,821	202	0	0	0	0	0
Services and Other Operating Expenditures	1,342,593	21,813	22,089	42,969	11,750	11,750	11,750	2,574
Capital Outlay	104,375	174,900	149,221	389,367	102,926	100,000	100,000	100,000
Other Expenses and Outgo	91,886,274	3,822,625	3,822,625	24,464,743	1,515,200	1,515,200	1,515,200	1,515,200
Transfers-out to Other Funds	0	19,166,306	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$93,336,409	\$23,192,881	\$3,994,138	\$24,897,079	\$1,629,876	\$1,626,950	\$1,626,950	\$1,617,774
Revenues over (under) Expenses	\$19,003,859	(\$3,570,593)	\$7,252,975	(\$24,458,712)	(\$1,194,297)	(\$1,191,371)	(\$1,191,371)	(\$1,182,195)
Beginning Fund Balance	\$9,771,961	\$28,775,821	\$25,205,228	\$32,458,203	\$7,999,491	\$6,805,194	\$5,613,823	\$4,422,452
Ending Fund Balance	\$28,775,821	\$25,205,228	\$32,458,203	\$7,999,491	\$6,805,194	\$5,613,823	\$4,422,452	\$3,240,257

Capital Facilities Fund (Fund 25)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 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	2,019,883	863,526	1,220,898	1,014,189	1,075,500	1,075,500	1,075,500	1,075,500
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	\$2,019,883	\$863,526	\$1,220,898	\$1,014,189	\$1,075,500	\$1,075,500	\$1,075,500	\$1,075,500
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	1,469	10,578	9,039	0	0	0	0	0
Services and Other Operating Expenditures	720	24,201	45,499	28,765	623,145	100,000	100,000	100,000
Capital Outlay	135,170	1,297,073	255,113	70,827	4,871,027	975,500	975,500	975,500
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	700,000	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	\$837,359	\$1,331,851	\$309,652	\$99,592	\$5,494,172	\$1,075,500	\$1,075,500	\$1,075,500
Revenues over (under) Expenses	\$1,182,524	(\$468,325)	\$911,246	\$914,597	(\$4,418,672)	\$0	\$0	\$0
Beginning Fund Balance	\$1,878,630	\$3,061,154	\$2,592,829	\$3,504,075	\$4,418,672	\$0	\$0	\$0
Ending Fund Balance	\$3,061,154	\$2,592,829	\$3,504,075	\$4,418,672	\$0	\$0	\$0	\$0

FINANCIAL SECTION

County School Facilities Fund (Fund 35)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES								
LCOFF/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	3,547,831	0	12,020,870	0	0	0
Other Local Revenue	0	0	6,152	10,000	15,000	0	0	0
Transfers-in from Other Funds	0	0	0	18,604,696	0	0	0	0
TOTAL OPERATING REVENUE	\$0	\$0	\$3,553,983	\$18,614,696	\$12,035,870	\$0	\$0	\$0
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	83	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0	0	0	0	0
Capital Outlay	0	0	243,919	7,874,168	26,086,379	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	\$243,919	\$7,874,251	\$26,086,379	\$0	\$0	\$0
Revenues over (under) Expenses	\$0	\$0	\$3,310,064	\$10,740,445	(\$14,050,509)	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$3,310,064	\$14,050,509	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$3,310,064	\$14,050,509	\$0	\$0	\$0	\$0

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES								
LCOFF/Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0	0	0	0	0
Other State Revenue	580,318	1,894,364	2,223,263	1,606,459	0	0	0	0
Other Local Revenue	826,542	433,734	454,332	762,990	347,697	216,667	175,000	75,026
Transfers-in from Other Funds	1,200,000	5,650,000	10,951,469	2,319,826	0	0	0	0
TOTAL OPERATING REVENUE	\$2,606,860	\$7,978,098	\$13,629,064	\$4,689,275	\$347,697	\$216,667	\$175,000	\$75,026
EXPENSE								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	9,572	0	0	0	0
Employee Benefits	0	0	0	794	0	0	0	0
Books and Supplies	16,385	59,805	504	0	0	0	0	0
Services and Other Operating Expenditures	35,293	29,238	44,442	195,878	86,918	0	0	0
Capital Outlay	445,656	5,784,465	1,143,451	3,264,377	556,955	50,000	50,000	50,000
Other Expenses and Outgo	0	0	0	0	1,000,000	5,000,000	0	5,000,000
Transfers-out to Other Funds	0	0	1,850,000	8,645,584	0	0	0	0
TOTAL OPERATING EXPENSE	\$497,334	\$5,873,508	\$3,038,398	\$12,116,205	\$1,643,873	\$5,050,000	\$50,000	\$5,050,000
Revenues over (under) Expenses	\$2,109,526	\$2,104,590	\$10,590,667	(\$7,426,930)	(\$1,296,176)	(\$4,833,333)	\$125,000	(\$4,974,974)
Beginning Fund Balance	\$9,201,631	\$11,311,157	\$13,415,747	\$24,006,414	\$16,579,484	\$15,283,308	\$10,449,974	\$10,574,974
Ending Fund Balance	\$11,311,157	\$13,415,747	\$24,006,414	\$16,579,484	\$15,283,308	\$10,449,974	\$10,574,974	\$5,600,000

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 2017-18. 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 ending fund balance of \$30,049,697 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$684,096.
- Restricted – legally restricted categorical programs is \$0.
- Assigned – \$18,997,848
 - \$7,984,107 – TRUE 2016-17 District Proposed negotiations and 2016-17 management, confidential, and police equivalent costs
 - \$3,312,979 – Instructional Materials carryover
 - \$3,161,345 – Supplemental/Concentration – summer programs and software carryover
 - \$700,000 – Supplemental/Concentration EL carryover
 - \$577,136 – Supplemental/Concentration – Charter carryover
 - \$1,533,786 – Site Base Allocation carryover
 - \$724,081 – various program carryovers
 - \$703,867 – ROP/C carryover
 - \$300,547 – Art & Music carryover
- Unassigned –
 - \$10,367,752 Reserve for Economic Uncertainty (\$15 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 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 523 students, ranging from a low of 360 (Hillsdale) to a high of 700 (Regency Park). We also offer an elementary community day school and two (2) dependent elementary charter sites. The dependent charter schools' governance is the Twin Rivers USD 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

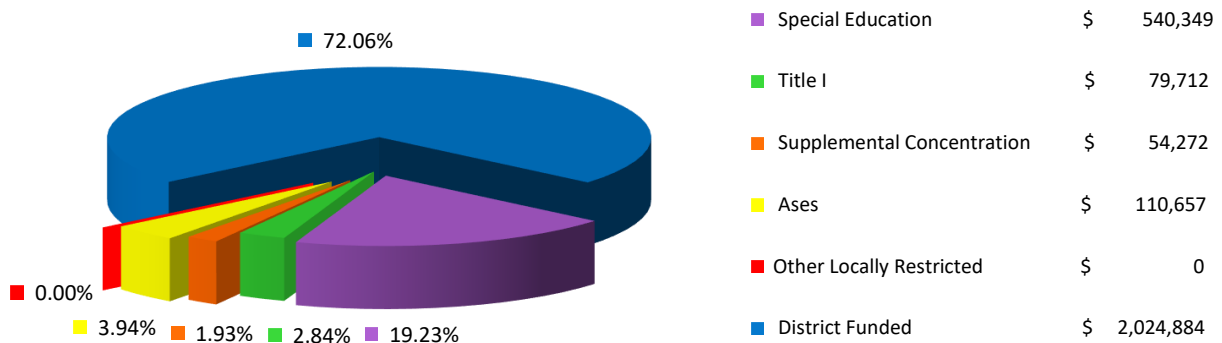
JACQUELINE DEWITT, Ed.D.
Principal

Projected 2017-18 Enrollment: 415

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	16.00	\$1,220,315	\$350,171
Principal	1.00	127,423	33,643
Office Manager Elementary	1.00	35,244	16,899
Administrative Clerk School Site	1.00	34,064	9,862
Head Custodian I	1.00	48,812	23,479
Custodian	1.00	38,732	17,838
Library Media Technician	0.38	10,954	5,800
Paraeducator I	0.50	11,658	3,016
Subtotal FTE/Salaries & Benefits	21.88		\$1,987,910

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -604-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -604-xxxx -xxxx -000-111	5,368
Classified Variable Salaries		01-0000-0-2xxx -604-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-604-1540-1000-000-111	6,486
Variable Benefits		01-0000-0-3xxx -604-xxxx -xxxx -000-111	1,238
Materials and Supplies		01-0000-0-4xxx -604-xxxx -xxxx -000-111	7,147
Operating Expenses		01-0000-0-5xxx -604-xxxx -xxxx -000-111	6,304
Capital Outlay		01-0000-0-6xxx -604-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$26,543
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-604-1540-1000-000-007	\$10,431
TOTAL DISTRICT FUNDED BUDGET:	21.88		\$2,024,884



TOTAL ALLISON BUDGET: \$2,809,874



Babcock Elementary

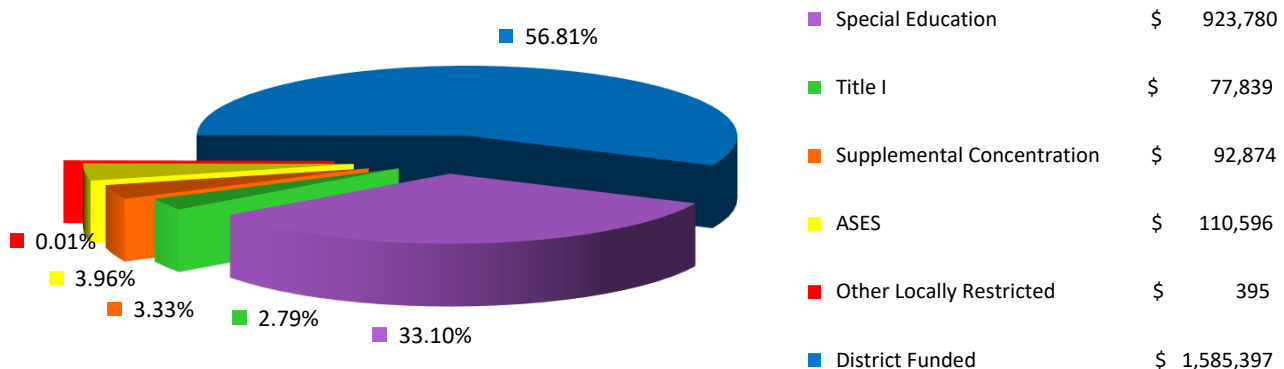
Mark Vigario
Principal

Projected 2017-18 Enrollment: 423

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	14.00	\$866,887	\$264,042
Principal	1.00	121,723	35,159
Office Manager Elementary	1.00	35,244	11,877
Administrative Clerk School Site	1.00	36,619	16,046
Head Custodian I	1.00	49,975	13,678
Custodian	1.00	31,700	16,066
Library Media Technician	0.38	9,464	5,794
Health Services Assistant	0.38	12,731	6,247
Paraeducator I	0.50	11,658	3,016
Subtotal FTE/Salaries & Benefits	20.25		\$1,547,926

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	3,000
Classified Variable Salaries		01-0000-0-2xxx -607-xxxx -xxxx -000-111	1,500
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-607-1540-1000-000-111	0
Variable Benefits		01-0000-0-3xxx -607-xxxx -xxxx -000-111	907
Materials and Supplies		01-0000-0-4xxx -607-xxxx -xxxx -000-111	18,993
Operating Expenses		01-0000-0-5xxx -607-xxxx -xxxx -000-111	2,640
Capital Outlay		01-0000-0-6xxx -607-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$27,040
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-607-1540-1000-000-007	\$10,431
TOTAL DISTRICT FUNDED BUDGET:	20.25		\$1,585,397



TOTAL BABCOCK BUDGET: \$2,790,881



Castori Elementary

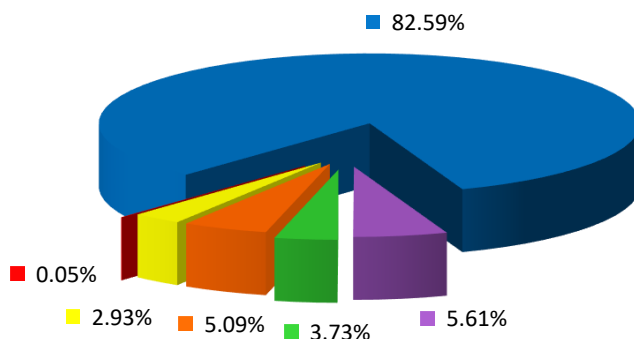
MARTIN POWERS, Ed.D.
Principal

Projected 2017-18 Enrollment: 691

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	27.00	\$1,840,724	\$547,063
Principal	1.00	122,923	27,941
Vice Principal	1.00	106,396	32,457
Counselor	0.50	26,483	7,804
Office Manager Elementary	1.00	46,982	18,657
Administrative Clerk School Site	1.50	49,836	24,532
Head Custodian I	1.00	46,712	18,589
Custodian	1.50	49,130	24,498
Library Media Technician	0.63	17,388	5,466
Health Services Assistant	0.75	21,561	6,517
Paraeducator I	0.63	13,869	3,573
Subtotal FTE/Salaries & Benefits	36.50		\$3,059,101

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Staff and Benefits in Position Control		01-0000-0-xxxx -610-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -610-xxxx -xxxx -000-111	3,500
Classified Variable Salaries		01-0000-0-2xxx -610-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-610-1540-1000-000-111	0
Variable Benefits		01-0000-0-3xxx -610-xxxx -xxxx -000-111	617
Materials and Supplies		01-0000-0-4xxx -610-xxxx -xxxx -000-111	15,082
Operating Expenses		01-0000-0-5xxx -610-xxxx -xxxx -000-111	24,944
Capital Outlay		01-0000-0-6xxx -610-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$44,143
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-610-1540-1000-000-007	\$14,602
TOTAL DISTRICT FUNDED BUDGET:	36.50		\$3,117,846



Special Education	\$	211,670
Title I	\$	140,900
Supplemental Concentration	\$	192,275
ASES	\$	110,657
Other Locally Restricted	\$	1,896
District Funded	\$	3,117,846

TOTAL CASTORI BUDGET: \$3,775,244



Del Paso Heights Elementary

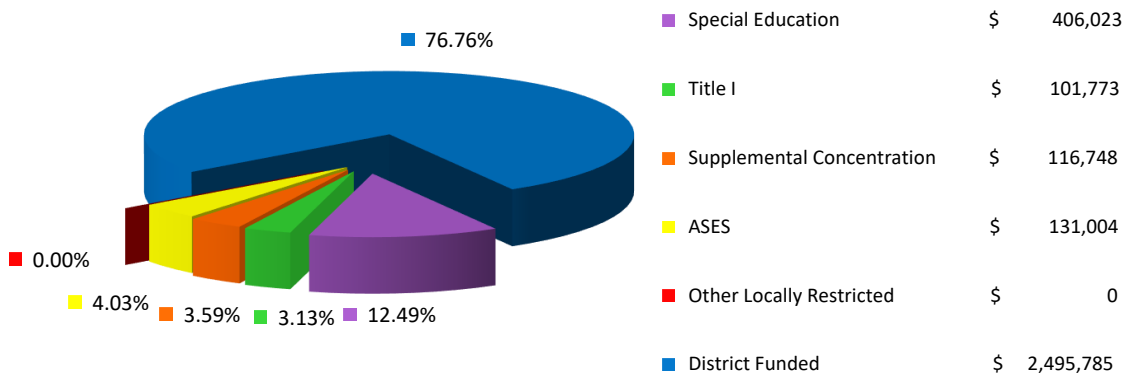
JAVIER MACIAS
Principal

Projected 2017-18 Enrollment: 510

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	20.00	\$1,542,318	\$434,773
Principal	1.00	124,723	35,688
Counselor	0.50	29,831	12,109
Office Manager Elementary	1.00	44,797	22,467
Administrative Clerk School Site	1.00	35,767	15,831
Head Custodian I	1.00	42,931	21,997
Custodian	1.00	31,700	16,066
Library Media Technician	0.38	9,936	2,663
Health Services Assistant	0.38	11,892	3,636
Paraeducator I	0.38	9,178	2,391
Subtotal FTE/Salaries & Benefits	26.63		\$2,450,694

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 7,825
Classified Variable Salaries		01-0000-0-2xxx -612-xxxx -xxxx -000-111 2,550
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-612-1540-1000-000-111 4,563
Variable Benefits		01-0000-0-3xxx -612-xxxx -xxxx -000-111 2,227
Materials and Supplies		01-0000-0-4xxx -612-xxxx -xxxx -000-111 9,710
Operating Expenses		01-0000-0-5xxx -612-xxxx -xxxx -000-111 5,700
Capital Outlay		01-0000-0-6xxx -612-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$32,575
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-612-1540-1000-000-007 \$12,516
TOTAL DISTRICT FUNDED BUDGET:	26.63	\$2,495,785



TOTAL DEL PASO BUDGET: \$3,251,333



Dry Creek Elementary

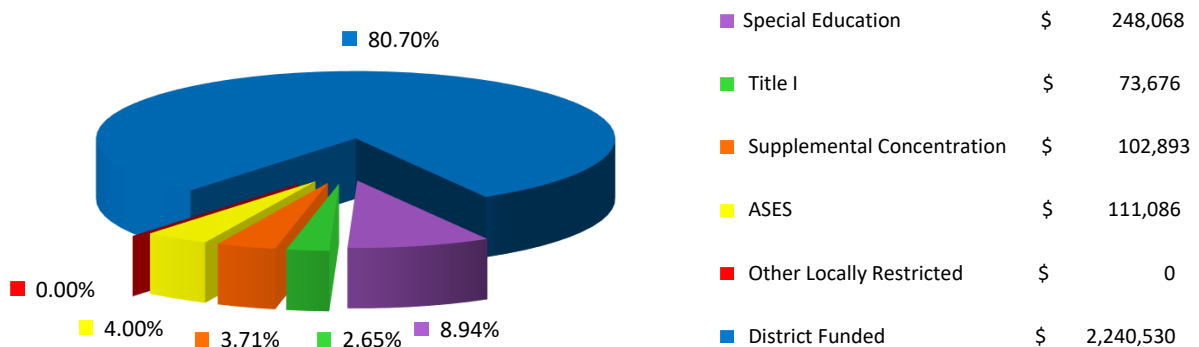
AMANDA FORDE
Principal

Projected 2017-18 Enrollment: 446

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	18.00	\$1,360,836	\$415,476
Principal	1.00	111,939	27,813
Office Manager Elementary	1.00	48,074	23,293
Administrative Clerk School Site	1.00	26,789	9,746
Head Custodian I	1.00	46,712	18,589
Custodian	1.00	33,280	16,464
Yard and Duty Assistant	0.16	4,053	1,021
Library Media Technician	0.38	10,954	5,839
Health Services Assistant	0.38	13,367	4,866
Paraeducator I	0.63	19,442	5,695
Subtotal FTE/Salaries & Benefits	24.53		\$2,204,248

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx -614-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -614-xxxx -xxxx -000-111 1,800
Classified Variable Salaries		01-0000-0-2xxx -614-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-614-1540-1000-000-111 5,000
Variable Benefits		01-0000-0-3xxx -614-xxxx -xxxx -000-111 489
Materials and Supplies		01-0000-0-4xxx -614-xxxx -xxxx -000-111 19,570
Operating Expenses		01-0000-0-5xxx -614-xxxx -xxxx -000-111 1,600
Capital Outlay		01-0000-0-6xxx -614-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$28,459
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-614-1540-1000-000-007 \$7,823
TOTAL DISTRICT FUNDED BUDGET:	24.53	\$2,240,530



TOTAL DRY CREEK BUDGET: \$2,776,253



Fairbanks Elementary

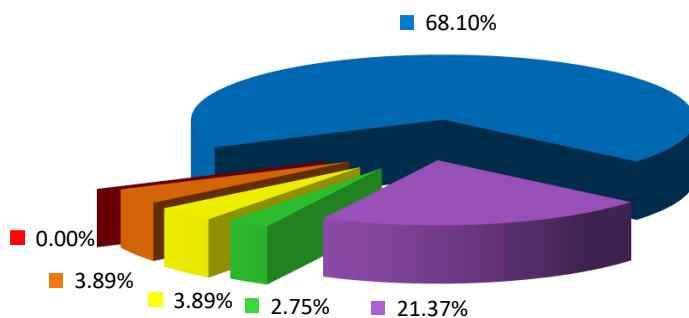
JANIS WADE
Principal

Projected 2017-18 Enrollment: 388

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	14.00	\$1,163,494	\$341,100
Principal	1.00	126,223	28,523
Office Manager Elementary	1.00	37,008	10,767
Administrative Clerk School Site	1.00	34,915	15,617
Head Custodian I	1.00	37,627	9,560
Custodian	1.00	32,490	16,265
Library Media Technician	0.38	12,578	3,809
Health Services Assistant	0.38	13,700	4,447
Paraeducator I	0.25	10,888	3,942
Subtotal FTE/Salaries & Benefits	20.00		\$1,902,953

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	2,500
Classified Variable Salaries		01-0000-0-2xxx -618-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-618-1540-1000-000-111	2,200
Variable Benefits		01-0000-0-3xxx -618-xxxx -xxxx -000-111	540
Materials and Supplies		01-0000-0-4xxx -618-xxxx -xxxx -000-111	6,327
Operating Expenses		01-0000-0-5xxx -618-xxxx -xxxx -000-111	13,202
Capital Outlay		01-0000-0-6xxx -618-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$24,769
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-618-1540-1000-000-007	\$10,431
TOTAL DISTRICT FUNDED BUDGET:	20.00		\$1,938,153



Special Education	\$	608,133
Title I	\$	78,255
ASES	\$	110,657
Supplemental Concentration	\$	110,739
Other Locally Restricted	\$	0
District Funded	\$	1,938,153

TOTAL FAIRBANKS BUDGET: \$2,845,937



Foothill Oaks Elementary

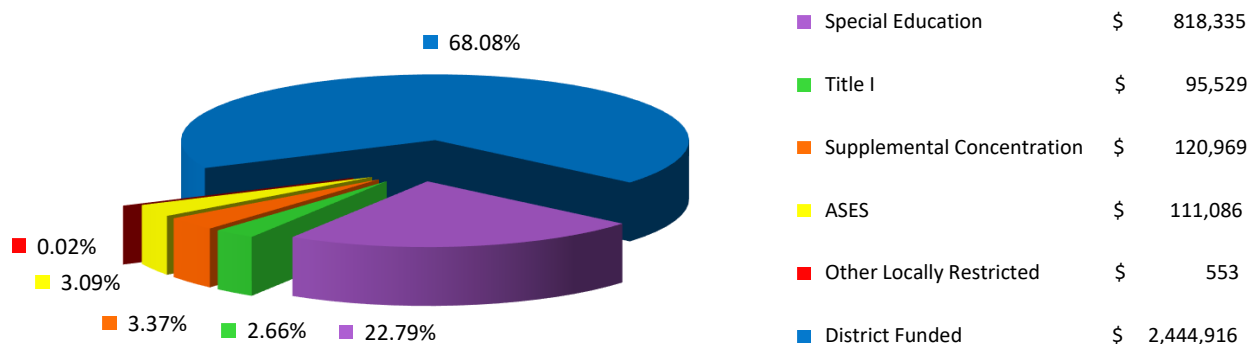
CAROLYN COWLES
Principal

Projected 2017-18 Enrollment: 533

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	20.00	\$1,520,833	\$437,155
Principal	1.00	121,723	27,730
Office Manager Elementary	1.00	37,008	20,504
Administrative Clerk School Site	1.00	34,064	15,402
Head Custodian I	1.00	52,299	24,357
Custodian	1.00	33,322	16,475
Library Media Technician	0.38	13,191	6,733
Health Services Assistant	0.38	13,700	4,766
Paraeducator I	0.50	15,183	3,889
Subtotal FTE/Salaries & Benefits	26.24		\$2,398,334

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 10,500
Classified Variable Salaries		01-0000-0-2xxx -621-xxxx -xxxx -000-111 3,500
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-621-1540-1000-000-111 10,000
Variable Benefits		01-0000-0-3xxx -621-xxxx -xxxx -000-111 3,183
Materials and Supplies		01-0000-0-4xxx -621-xxxx -xxxx -000-111 2,940
Operating Expenses		01-0000-0-5xxx -621-xxxx -xxxx -000-111 3,943
Capital Outlay		01-0000-0-6xxx -621-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$34,066
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-621-1540-1000-000-007 \$12,516
TOTAL DISTRICT FUNDED BUDGET:	26.24	\$2,444,916



TOTAL FOOTHILL OAKS BUDGET: \$3,591,388



Frontier Elementary

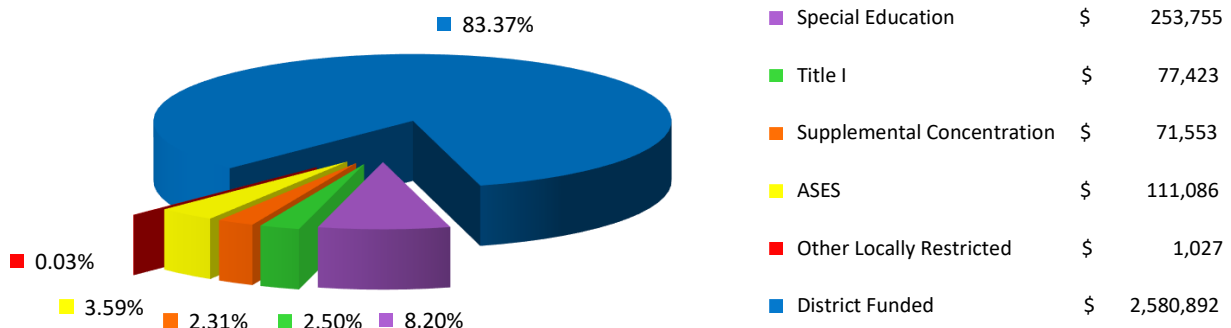
ELLEN GIFFIN
Principal

Projected 2017-18 Enrollment: 479

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	19.00	\$1,551,165	\$424,110
Principal	0.80	102,578	23,086
Vice Principal	1.00	106,396	32,457
Office Manager Elementary	1.00	35,244	15,699
Administrative Clerk School Site	1.00	35,767	10,291
Head Custodian I	1.00	51,137	19,704
Custodian	1.00	37,704	17,579
Library Media Technician	0.75	25,155	8,329
Health Services Assistant	0.38	13,700	4,091
Yard and Duty Assistant	0.29	7,554	1,982
Paraeducator I	0.38	12,498	4,343
Subtotal FTE/Salaries & Benefits	26.59		\$2,540,569

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-624-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx-624-xxxx -xxxx -000-111	5,525
Classified Variable Salaries		01-0000-0-2xxx-624-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-624-1540-1000-000-111	2,885
Variable Benefits		01-0000-0-3xxx-624-xxxx -xxxx -000-111	1,104
Materials and Supplies		01-0000-0-4xxx-624-xxxx -xxxx -000-111	16,134
Operating Expenses		01-0000-0-5xxx-624-xxxx -xxxx -000-111	4,940
Capital Outlay		01-0000-0-6xxx-624-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$30,588
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-624-1540-1000-000-007	\$9,735
TOTAL DISTRICT FUNDED BUDGET:	26.59		\$2,580,892



TOTAL FRONTIER BUDGET: \$3,095,736



Garden Valley Elementary

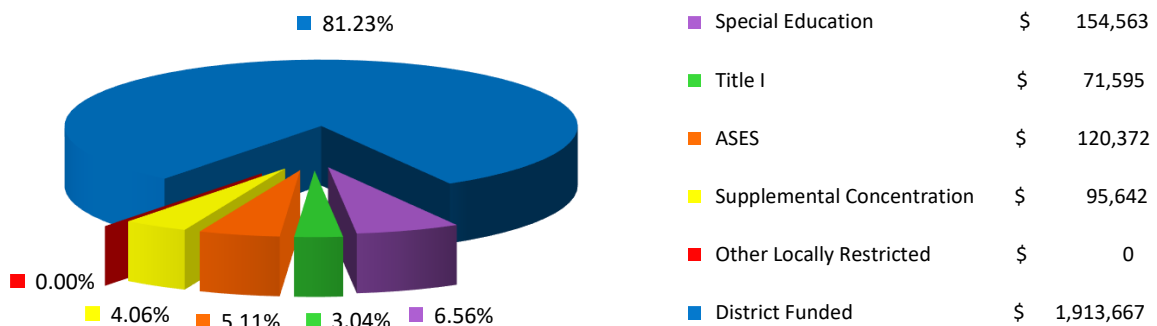
MICHELE WILLIAMS
Principal

Projected 2017-18 Enrollment: 381

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	16.00	\$1,128,322	\$309,784
Principal	1.00	124,723	28,259
Counselor	0.50	31,553	5,641
Office Manager Elementary	1.00	35,244	8,959
Administrative Clerk School Site	1.00	28,139	13,909
Head Custodian I	1.00	48,991	13,624
Custodian	1.00	32,490	16,265
Library Media Technician	0.38	9,936	2,663
Health Services Assistant	0.38	13,700	4,447
Paraeducator I	0.38	16,331	5,913
Subtotal FTE/Salaries & Benefits	22.63		\$1,878,893

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
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-627-1540-1000-000-111	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	9,966
Operating Expenses		01-0000-0-5xxx -627-xxxx -xxxx -000-111	14,377
Capital Outlay		01-0000-0-6xxx -627-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$24,343
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-627-1540-1000-000-007	\$10,431
TOTAL DISTRICT FUNDED BUDGET:	22.63		\$1,913,667



TOTAL GARDEN VALLEY BUDGET: \$2,355,839



Hagginwood Elementary

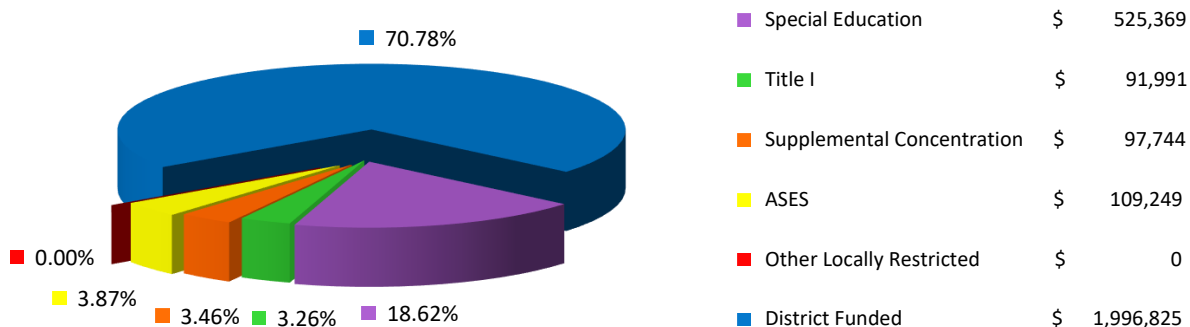
GINA PASQUINI
Principal

Projected 2017-18 Enrollment: 455

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	17.00	\$1,137,157	\$321,166
Principal	1.00	121,754	32,643
Counselor	1.00	57,705	23,872
Office Manager Elementary	1.00	44,797	18,107
Administrative Clerk School Site	1.00	28,139	10,087
Head Custodian I	1.00	49,975	19,412
Custodian	1.00	32,490	16,265
Library Media Technician	0.38	9,464	5,794
Health Services Assistant	0.38	12,302	4,598
Paraeducator I	0.38	9,178	2,391
Subtotal FTE/Salaries & Benefits	24.13		\$1,957,296

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx -629-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -629-xxxx -xxxx -000-111 370
Classified Variable Salaries		01-0000-0-2xxx -629-xxxx -xxxx -000-111 200
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-629-1540-1000-000-111 0
Variable Benefits		01-0000-0-3xxx -629-xxxx -xxxx -000-111 115
Materials and Supplies		01-0000-0-4xxx -629-xxxx -xxxx -000-111 12,688
Operating Expenses		01-0000-0-5xxx -629-xxxx -xxxx -000-111 15,725
Capital Outlay		01-0000-0-6xxx -629-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$29,098
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-629-1540-1000-000-007 \$10,431
TOTAL DISTRICT FUNDED BUDGET:	24.13	\$1,996,825



TOTAL HAGGINWOOD BUDGET: \$2,821,178



Hillsdale Elementary

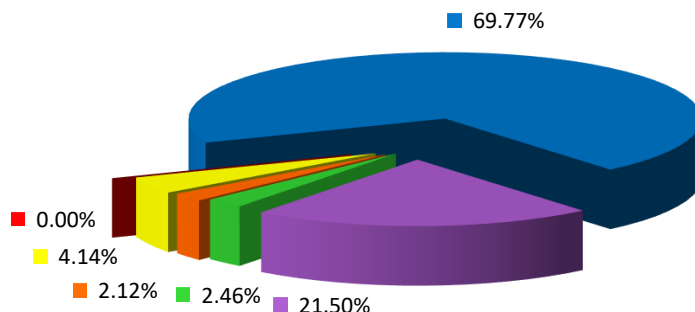
RENEE SCOTT-FEMENELLA
Principal

Projected 2017-18 Enrollment: 360

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	13.00	\$1,112,061	\$309,634
Principal	0.80	102,578	29,044
Office Manager Elementary	1.00	43,284	12,185
Administrative Clerk School Site	1.00	26,789	13,569
Head Custodian I	1.00	47,650	18,826
Custodian	1.00	38,732	17,838
Library Media Technician	0.75	26,383	10,096
Health Services Assistant	0.45	12,318	3,151
Paraeducator I	0.25	8,332	4,128
Subtotal FTE/Salaries & Benefits	19.25		\$1,836,598

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx -631-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -631-xxxx -xxxx -000-111 2,100
Classified Variable Salaries		01-0000-0-2xxx -631-xxxx -xxxx -000-111 523
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-631-1540-1000-000-111 3,672
Variable Benefits		01-0000-0-3xxx -631-xxxx -xxxx -000-111 667
Materials and Supplies		01-0000-0-4xxx -631-xxxx -xxxx -000-111 8,532
Operating Expenses		01-0000-0-5xxx -631-xxxx -xxxx -000-111 7,500
Capital Outlay		01-0000-0-6xxx -631-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$22,994
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-631-1540-1000-000-007 \$10,431
TOTAL DISTRICT FUNDED BUDGET:	19.25	\$1,870,023



Special Education	\$	576,372
Title I	\$	65,976
Supplemental Concentration	\$	56,726
ASES	\$	111,086
Other Locally Restricted	\$	0
District Funded	\$	1,870,023

TOTAL HILLSDALE BUDGET: \$2,680,183



Johnson Elementary

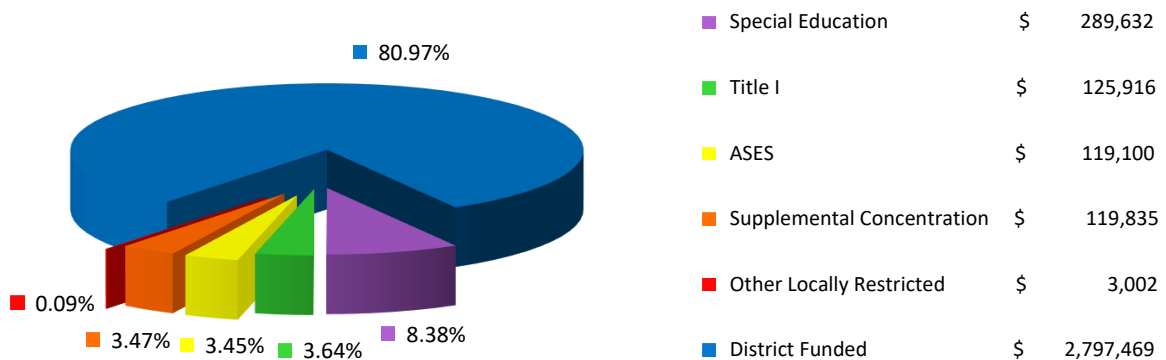
DAVID NEVAREZ
Principal

Projected 2017-18 Enrollment: 603

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	22.00	\$1,703,919	\$469,789
Principal	1.00	123,223	32,902
Vice Principal	1.00	103,396	24,499
Office Manager Elementary	1.00	45,889	25,263
Administrative Clerk School Site	1.00	28,139	13,909
Head Custodian I	1.00	47,650	25,707
Custodian	1.00	38,218	17,709
Library Media Technician	0.63	21,985	6,605
Health Services Assistant	0.38	11,892	3,636
Subtotal FTE/Salaries & Benefits	29.00		\$2,744,330

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
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-635-1540-1000-000-111	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	29,237
Operating Expenses		01-0000-0-5xxx -635-xxxx -xxxx -000-111	9,300
Capital Outlay		01-0000-0-6xxx -635-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$38,537
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-635-1540-1000-000-007	\$14,602
TOTAL DISTRICT FUNDED BUDGET:	29.00		\$2,797,469



TOTAL JOHNSON BUDGET: \$3,454,954



Joyce Elementary

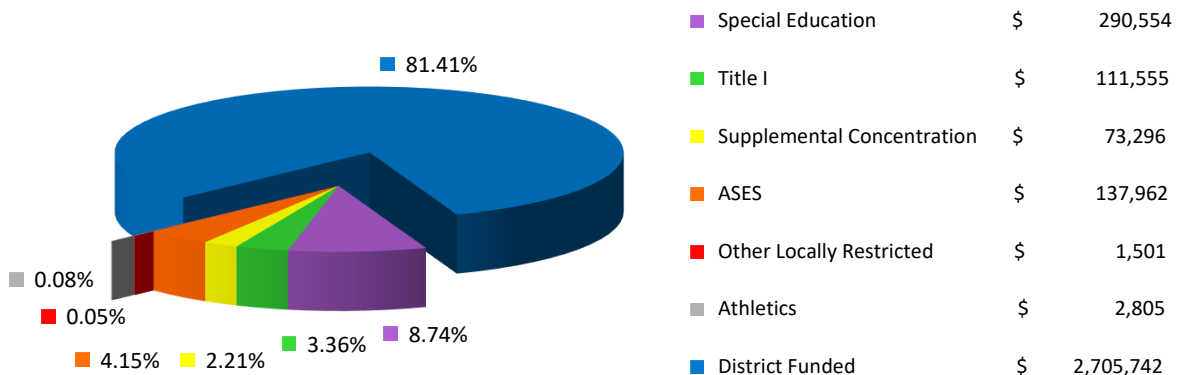
JAMES DAVIS
Principal

Projected 2017-18 Enrollment: 577

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	23.00	\$1,624,012	\$471,814
Principal	1.00	124,723	35,688
Counselor	1.00	73,132	17,580
Office Manager Elementary	1.00	37,008	23,025
Administrative Clerk School Site	1.38	37,341	16,228
Head Custodian I	1.00	47,650	18,826
Custodian	1.00	33,322	16,475
Library Media Technician	0.75	20,866	5,336
Health Services Assistant	0.38	14,026	9,123
Yard and Duty Assistant	0.04	1,174	300
Paraeducator I	0.50	12,238	3,162
Subtotal FTE/Salaries & Benefits	31.04		\$2,643,049

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx -637-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -637-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -637-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-637-1540-1000-000-111 8,005
Variable Benefits		01-0000-0-3xxx -637-xxxx -xxxx -000-111 360
Materials and Supplies		01-0000-0-4xxx -637-xxxx -xxxx -000-111 20,207
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		\$50,872
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-637-1540-1000-000-007 \$11,821
TOTAL DISTRICT FUNDED BUDGET:	31.04	\$2,705,742



TOTAL JOYCE BUDGET: \$3,323,415



Kohler Elementary

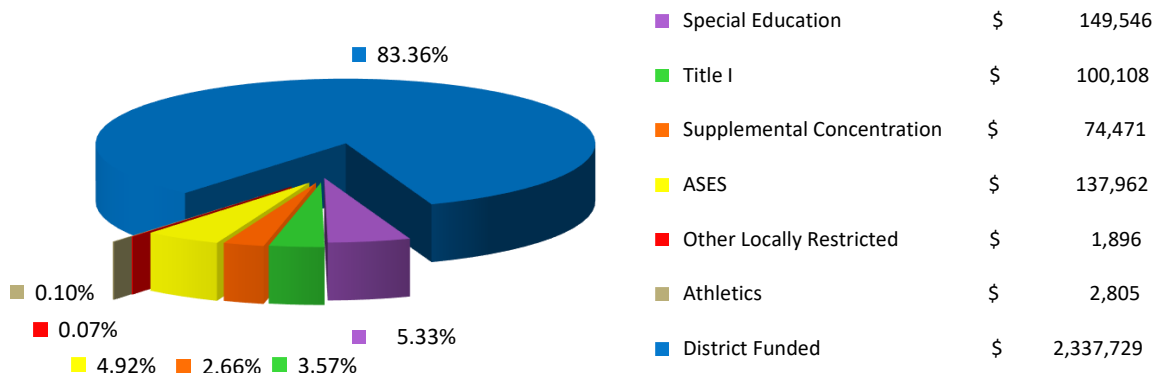
WILL POPE
Principal

Projected 2017-18 Enrollment: 501

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	20.00	\$1,372,237	\$407,680
Principal	1.00	126,223	35,952
Counselor	0.50	36,116	10,445
Office Manager Elementary	1.00	43,704	14,009
Administrative Clerk School Site	1.38	38,185	16,519
Head Custodian I	1.00	37,627	11,472
Custodian	1.00	32,490	16,265
Library Media Technician	0.75	25,769	13,312
Health Services Assistant	0.38	10,781	6,126
Yard and Duty Assistant	0.28	7,295	1,838
Paraeducator I	0.38	12,498	5,218
Subtotal FTE/Salaries & Benefits	27.66		\$2,281,761

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -640-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -640-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -640-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-640-1540-1000-000-111	1,000
Variable Benefits		01-0000-0-3xxx -640-xxxx -xxxx -000-111	45
Materials and Supplies		01-0000-0-4xxx -640-xxxx -xxxx -000-111	37,100
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			\$48,145
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-640-1540-1000-000-007	\$7,823
TOTAL DISTRICT FUNDED BUDGET:	27.66		\$2,337,729



TOTAL KOHLER BUDGET: \$2,804,517



Madison Elementary

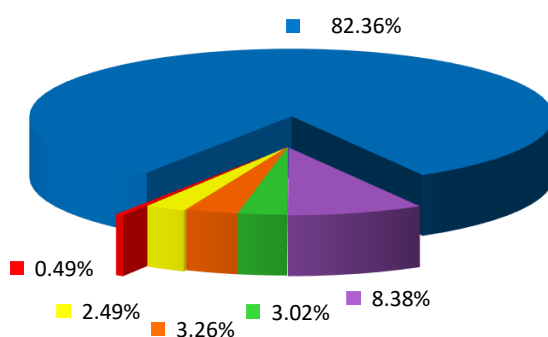
YVETTE STREETER
Principal

Projected 2017-18 Enrollment: 671

* May vary due to actual placements

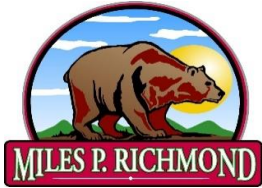
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	27.00	\$2,340,739	\$649,631
Principal	1.00	121,723	27,730
Vice Principal	1.00	106,396	21,753
Counselor	0.50	27,953	9,006
Office Manager Elementary	1.00	42,827	24,492
Administrative Clerk School Site	1.50	45,078	26,616
Head Custodian I	1.00	37,627	9,560
Custodian	1.00	39,410	18,009
Library Media Technician	0.63	18,257	8,049
Health Services Assistant	0.38	13,700	4,766
Paraeducator I	0.63	20,831	7,239
Subtotal FTE/Salaries & Benefits	35.63		\$3,621,392

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control	0.06	01-0000-0-xxxx -646-xxxx -xxxx -999-111	\$3,588
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	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-646-1540-1000-000-111	13,000
Variable Benefits		01-0000-0-3xxx -646-xxxx -xxxx -000-111	3,276
Materials and Supplies		01-0000-0-4xxx -646-xxxx -xxxx -000-111	19,679
Operating Expenses		01-0000-0-5xxx -646-xxxx -xxxx -000-111	3,323
Capital Outlay		01-0000-0-6xxx -646-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	0.06		\$42,866
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-646-1540-1000-000-007	\$14,602
TOTAL DISTRICT FUNDED BUDGET:	35.68		\$3,678,860



Special Education	\$	374,149
Title I	\$	135,073
Supplemental Concentration	\$	145,452
ASES	\$	111,086
Title III	\$	22,000
District Funded	\$	3,678,860

TOTAL MADISON BUDGET: \$4,466,620



Miles P. Richmond

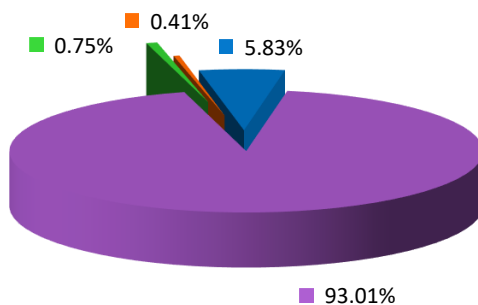
DARRYL HAWTHORNE
Principal

Projected 2017-18 Enrollment: 62

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Principal	0.20	\$27,755	\$7,633
Custodian	0.50	21,578	9,477
See Special Education Staffing Page	0.00	0	0
Subtotal FTE/Salaries & Benefits	0.70		\$66,443

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -821-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -821-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -821-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-821-1540-1000-000-111	0
Variable Benefits		01-0000-0-3xxx -821-xxxx -xxxx -000-111	0
Materials and Supplies		01-0000-0-4xxx -821-xxxx -xxxx -000-111	3,168
Operating Expenses		01-0000-0-5xxx -821-xxxx -xxxx -000-111	10,830
Capital Outlay		01-0000-0-6xxx -821-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$13,998
TOTAL DISTRICT FUNDED BUDGET:	0.70		\$80,441



Special Education	\$	1,282,691
Title I	\$	10,407
Supplemental Concentration	\$	5,616
District Funded	\$	80,441

TOTAL MILES P. RICHMOND BUDGET: \$1,379,155



Morey Avenue ECD

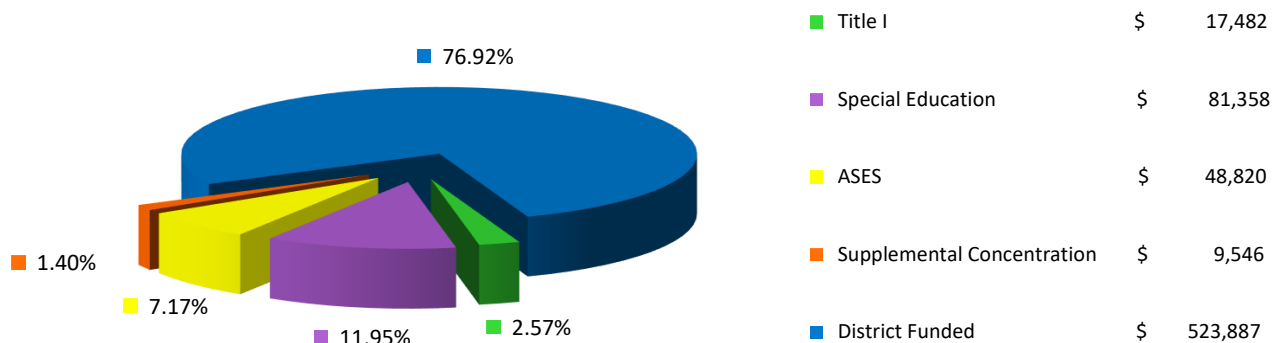
TABITHA THOMPSON, Ed.D.
Principal

Projected 2017-18 Enrollment: 84

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	4.00	\$272,512	\$82,363
Principal	0.35	43,023	15,636
Office Manager Elementary	0.24	11,206	4,489
Administrative Clerk School Site	0.24	8,479	3,802
Head Custodian I	0.29	14,268	7,600
Custodian	0.15	5,364	2,533
Library Media Technician	0.38	12,578	3,809
Paraeducator I	0.50	12,238	3,162
Subtotal FTE/Salaries & Benefits	6.15		\$503,062

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
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-647-1540-1000-000-111	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	5,478
Operating Expenses		01-0000-0-5xxx -647-xxxx -xxxx -000-111	4,916
Capital Outlay		01-0000-0-6xxx -647-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$10,394
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-647-1540-1000-000-007	\$10,431
TOTAL DISTRICT FUNDED BUDGET:	6.15		\$523,887



TOTAL MOREY AVENUE BUDGET: \$681,093



Noralto Elementary

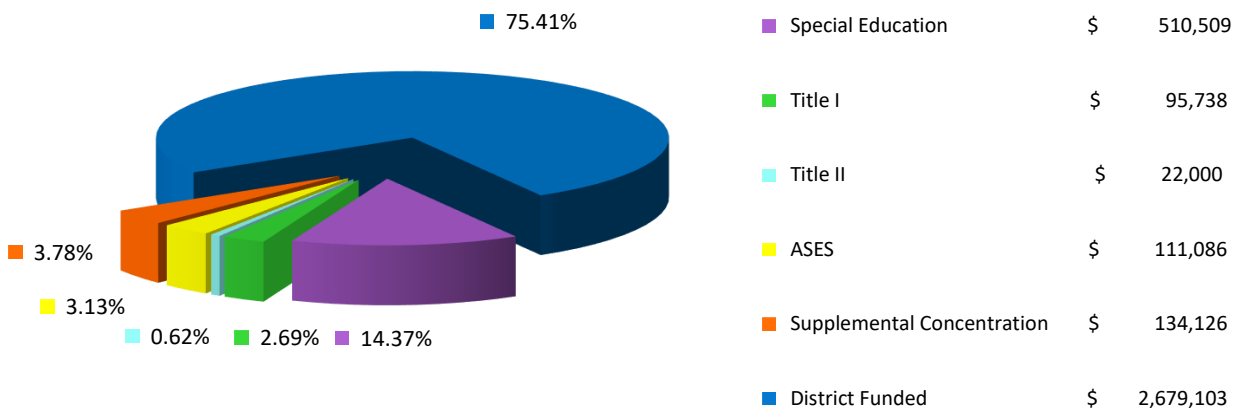
BRADLEY ALLEN
Principal

Projected 2017-18 Enrollment: 490

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	22.00	\$1,649,667	\$505,793
Principal	1.00	124,723	24,984
Office Manager Elementary	1.00	44,797	24,988
Administrative Clerk School Site	1.00	35,767	15,831
Head Custodian I	1.00	49,975	30,512
Custodian	1.00	38,218	17,709
Library Media Technician	0.38	11,339	2,936
Health Services Assistant	0.38	13,373	10,220
Paraeducator I	1.13	27,535	9,007
Subtotal FTE/Salaries & Benefits	28.88		\$2,637,374

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -649-xxxx -xxxx -999-111	\$0
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	3,000
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-649-1540-1000-000-111	16,000
Variable Benefits		01-0000-0-3xxx -649-xxxx -xxxx -000-111	4,788
Materials and Supplies		01-0000-0-4xxx -649-xxxx -xxxx -000-111	4,662
Operating Expenses		01-0000-0-5xxx -649-xxxx -xxxx -000-111	2,848
Capital Outlay		01-0000-0-6xxx -649-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$31,298
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-649-1540-1000-000-007	\$10,431
TOTAL DISTRICT FUNDED BUDGET:	28.88		\$2,679,103



TOTAL NORALTO BUDGET: \$3,552,562



Northwood Elementary

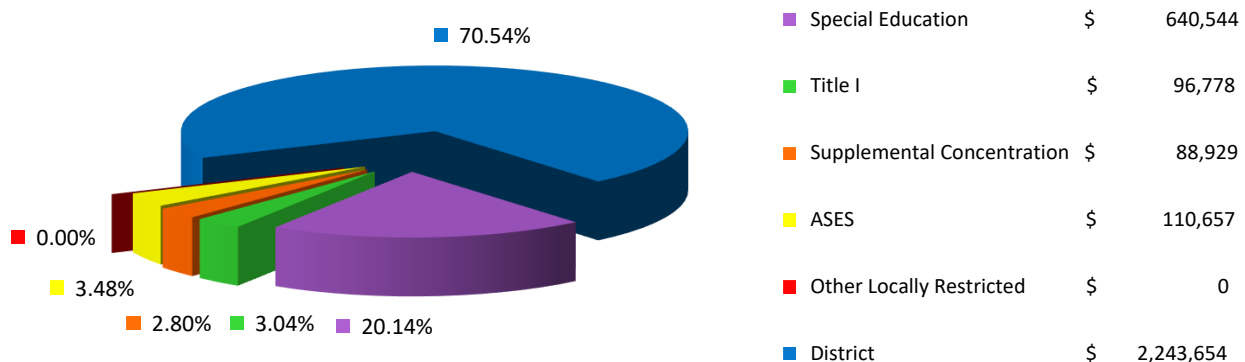
KELLY GRASHOFF
Principal

Projected 2017-18 Enrollment: 476

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	19.00	\$1,277,321	\$376,950
Principal	1.00	128,223	36,305
Counselor	1.00	77,995	21,829
Office Manager Elementary	1.00	44,797	22,467
Administrative Clerk School Site	1.00	35,767	20,191
Head Custodian I	1.00	37,627	20,660
Custodian	1.00	32,490	16,265
Library Media Technician	0.38	13,498	6,811
Health Services Assistant	0.38	12,731	6,247
Paraeducator I	0.50	11,658	3,016
Subtotal FTE/Salaries & Benefits	26.25		\$2,202,848

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 -000-111 900
Classified Variable Salaries		01-0000-0-2xxx -654-xxxx -xxxx -000-111 5,951
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-654-1540-1000-000-111 0
Variable Benefits		01-0000-0-3xxx -654-xxxx -xxxx -000-111 1,659
Materials and Supplies		01-0000-0-4xxx -654-xxxx -xxxx -000-111 9,965
Operating Expenses		01-0000-0-5xxx -654-xxxx -xxxx -000-111 11,900
Capital Outlay		01-0000-0-6xxx -654-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$30,375
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-654-1540-1000-000-007 \$10,431
TOTAL DISTRICT FUNDED BUDGET:	26.25	\$2,243,654



TOTAL NORTHWOOD BUDGET: \$3,180,562



Oakdale Elementary

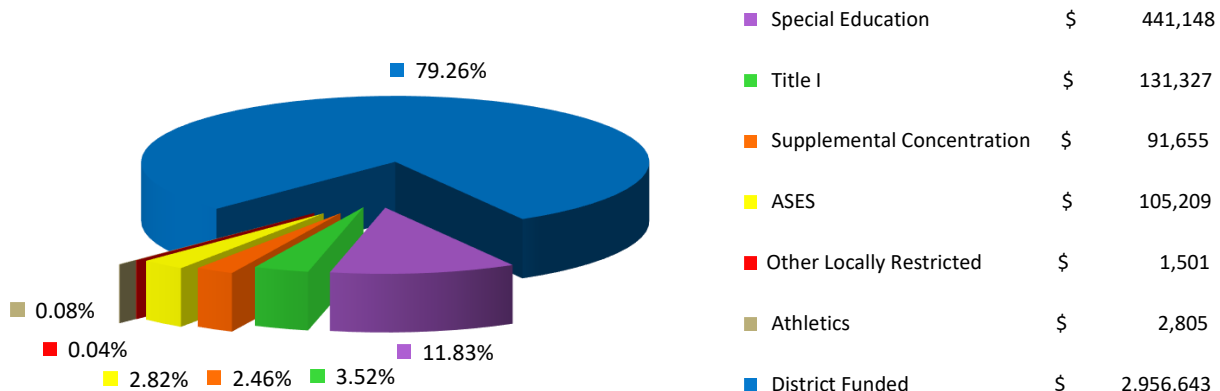
DEBRA CHANDLER
Principal

Projected 2017-18 Enrollment: 675

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	25.00	\$1,635,383	\$522,809
Principal	1.00	126,223	35,952
Vice Principal	1.00	107,896	20,300
Counselor	1.00	76,274	29,206
Office Manager Elementary	1.00	35,767	15,831
Administrative Clerk School Site	1.38	45,796	22,718
Head Custodian I	1.00	47,650	25,707
Custodian	1.00	39,410	18,009
Library Media Technician	0.75	25,155	6,417
Health Services Assistant	0.38	11,321	6,262
Yard and Duty Assistant	0.34	8,916	2,247
Paraeducator I	0.63	15,297	8,933
Subtotal FTE/Salaries & Benefits	34.47		\$2,889,479

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 3,322
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-657-1540-1000-000-111 0
Variable Benefits		01-0000-0-3xxx -657-xxxx -xxxx -000-111 837
Materials and Supplies		01-0000-0-4xxx -657-xxxx -xxxx -000-111 29,139
Operating Expenses		01-0000-0-5xxx -657-xxxx -xxxx -000-111 25,000
Capital Outlay		01-0000-0-6xxx -657-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$58,298
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-657-1540-1000-000-007 \$8,866
TOTAL DISTRICT FUNDED BUDGET:	34.47	\$2,956,643



TOTAL OAKDALE BUDGET: \$3,730,288



Orchard Elementary

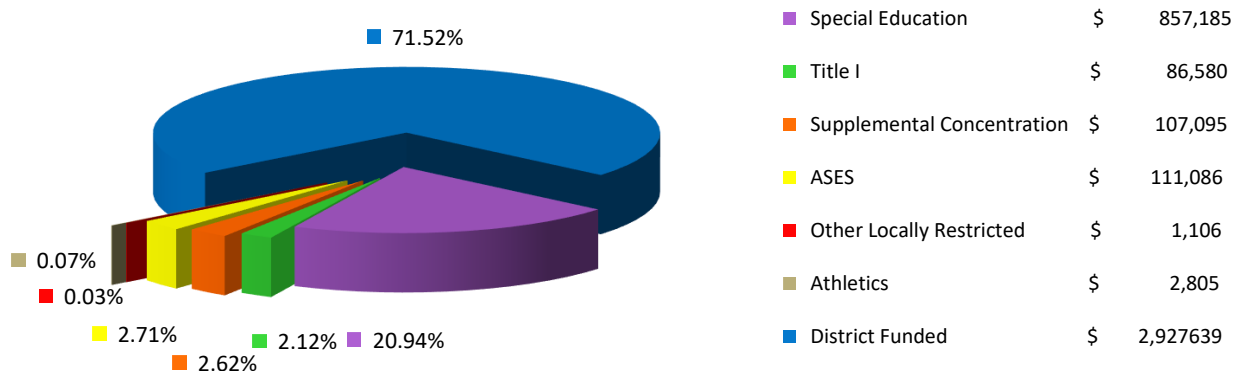
PAULA ROACH
Principal

Projected 2017-18 Enrollment: 556

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	23.00	\$1,798,707	\$513,641
Principal	1.00	126,223	28,523
Counselor	0.50	47,122	11,443
Office Manager Elementary	1.00	45,889	18,382
Administrative Clerk School Site	1.38	44,616	18,061
Head Custodian I	1.00	49,975	23,772
Custodian	1.00	33,280	16,464
Library Media Technician	0.75	27,252	20,566
Health Services Assistant	0.38	11,321	6,262
Yard and Duty Assistant	0.25	6,484	1,634
Paraeducator I	0.50	15,553	5,186
Subtotal FTE/Salaries & Benefits	30.75		\$2,870,356

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx -660-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -660-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -660-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-660-1540-1000-000-111 3,350
Variable Benefits		01-0000-0-3xxx -660-xxxx -xxxx -000-111 151
Materials and Supplies		01-0000-0-4xxx -660-xxxx -xxxx -000-111 30,887
Operating Expenses		01-0000-0-5xxx -660-xxxx -xxxx -000-111 14,550
Capital Outlay		01-0000-0-6xxx -660-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$48,938
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-660-1540-1000-000-007 \$8,345
TOTAL DISTRICT FUNDED BUDGET:	30.75	\$2,927,639



TOTAL ORCHARD BUDGET: \$4,093,496



Pathways Community Day School

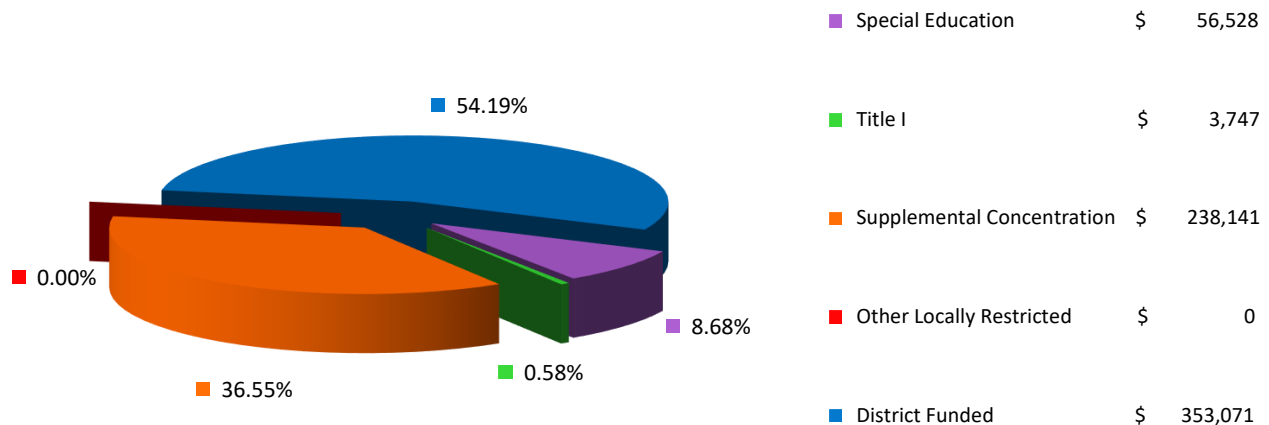
SHANE YANG
Principal

Projected 2017-18 Enrollment: 17

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	2.00	\$111,810	\$35,871
Principal	0.20	24,598	4,936
Office Manager Middle School/Alternative	0.20	9,772	4,698
Attendance Clerk	0.20	7,449	2,133
Paraeducator II	3.00	97,649	48,090
Subtotal FTE/Salaries & Benefits	5.60		\$347,006

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx-828-3550-xxxx-999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx-828-3550-xxxx-000-111 0
Classified Variable Salaries		01-0000-0-2xxx-828-3550-xxxx-000-111 153
Variable Benefits		01-0000-0-3xxx-828-3550-xxxx-000-111 39
Materials and Supplies		01-0000-0-4xxx-828-3550-xxxx-000-111 4,503
Operating Expenses		01-0000-0-5xxx-828-3550-xxxx-000-111 1,370
Capital Outlay		01-0000-0-6xxx-828-3550-xxxx-000-111 0
Subtotal Site Base Allocation		\$6,065
TOTAL DISTRICT FUNDED BUDGET:		\$353,071



TOTAL PATHWAYS BUDGET: \$651,487



Pioneer Elementary

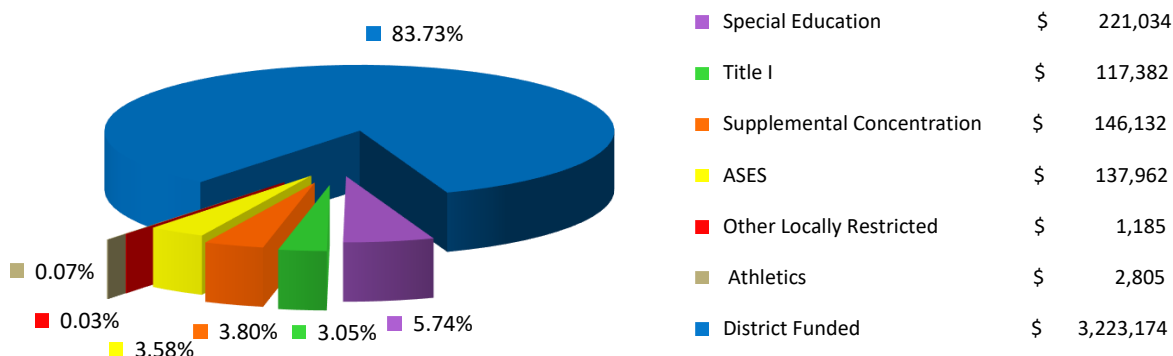
KELLYJEAN RHOADS, Ed.D.
Principal

Projected 2017-18 Enrollment: 642

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	26.00	\$1,923,288	\$562,627
Principal	1.00	124,454	41,832
Vice Principal	1.00	106,096	32,404
Counselor	0.50	47,122	11,443
Office Manager Elementary	1.00	46,982	23,017
Administrative Clerk School Site	1.38	47,171	13,165
Head Custodian I	1.00	37,627	16,300
Custodian	1.00	34,112	16,674
Library Media Technician	0.75	21,909	6,605
Health Services Assistant	0.38	14,026	9,123
Paraeducator I	0.63	14,573	3,750
Subtotal FTE/Salaries & Benefits	34.63		\$3,154,300

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 3,500
Classified Variable Salaries		01-0000-0-2xxx -662-xxxx -xxxx -000-111 600
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-662-1540-1000-000-111 0
Variable Benefits		01-0000-0-3xxx -662-xxxx -xxxx -000-111 768
Materials and Supplies		01-0000-0-4xxx -662-xxxx -xxxx -000-111 42,904
Operating Expenses		01-0000-0-5xxx -662-xxxx -xxxx -000-111 6,500
Capital Outlay		01-0000-0-6xxx -662-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$54,272
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-662-1540-1000-000-007 \$14,602
TOTAL DISTRICT FUNDED BUDGET:	34.63	\$3,223,174



TOTAL PIONEER BUDGET: \$3,849,674



Regency Park Elementary

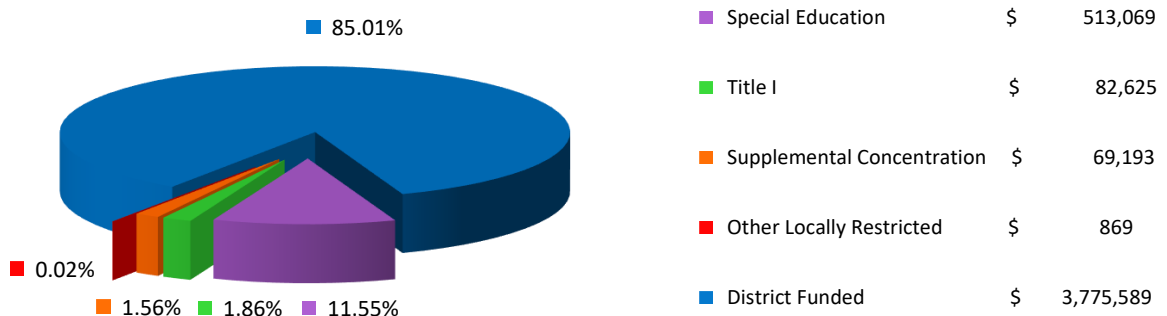
TIMOTHY HAMMONS
Principal

Projected 2017-18 Enrollment: 700

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	29.00	\$2,335,644	\$665,573
Principal	1.00	126,223	35,952
Vice Principal	1.00	107,896	32,721
Counselor	0.50	25,981	7,754
Office Manager Elementary	1.00	37,008	23,025
Administrative Clerk School Site	1.50	41,533	18,622
Head Custodian I	1.00	49,975	26,293
Custodian	1.50	61,502	27,615
Library Media Technician	0.63	20,963	6,561
Health Services Assistant	0.75	21,561	12,251
Paraeducator I	0.88	24,637	6,986
Subtotal FTE/Salaries & Benefits	38.75		\$3,716,276

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
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-656-1540-1000-000-111 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 29,390
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		\$44,711
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-656-1540-1000-000-007 \$14,602
TOTAL DISTRICT FUNDED BUDGET:	38.75	\$3,775,589



TOTAL REGENCY PARK BUDGET: \$4,441,345



Ridgepoint Elementary

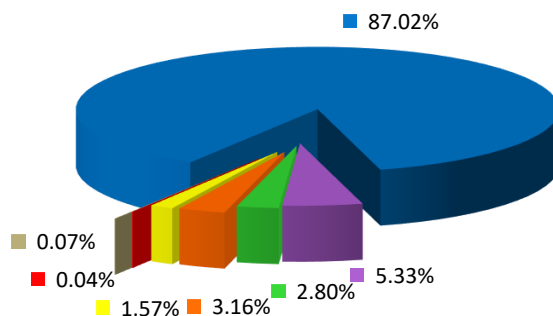
JIM MCLAUGHLIN
Principal

Projected 2017-18 Enrollment: 704

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	27.00	\$2,147,018	\$599,038
Principal	1.00	128,223	28,876
Vice Principal	1.00	98,085	30,991
Counselor	0.50	33,856	10,047
Office Manager Elementary	1.00	46,982	25,538
Administrative Clerk School Site	1.38	37,860	16,357
Head Custodian I	1.00	48,812	26,000
Custodian	1.00	34,112	16,674
Library Media Technician	0.75	25,155	6,417
Health Services Assistant	0.75	21,561	6,517
Yard and Duty Assistant	0.04	1,096	450
Paraeducator I	0.50	16,294	4,184
Paraeducator - Independence Facilitator	0.73	19,210	10,719
Subtotal FTE/Salaries & Benefits	36.64		\$3,440,072

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Staff and Benefits in Position Control	0.21	01-0000-0-xxxx -669-xxxx -xxxx -999-111 \$19,515
Certificated Variable Salaries		01-0000-0-1xxx -669-xxxx -xxxx -000-111 (14,040)
Classified Variable Salaries		01-0000-0-2xxx -669-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-669-1540-1000-000-111 3,828
Variable Benefits		01-0000-0-3xxx -669-xxxx -xxxx -000-111 (2,303)
Materials and Supplies		01-0000-0-4xxx -669-xxxx -xxxx -000-111 30,058
Operating Expenses		01-0000-0-5xxx -669-xxxx -xxxx -000-111 24,600
Capital Outlay		01-0000-0-6xxx -669-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation	0.21	\$61,658
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-669-1540-1000-000-007 \$13,908
TOTAL DISTRICT FUNDED BUDGET:	36.85	\$3,515,639



Special Education	\$	215,438
Title I	\$	113,219
Supplemental Concentration	\$	127,729
ASES	\$	63,837
Other Locally Restricted	\$	1,738
Athletics	\$	2,805
District Funded	\$	3,515,639

TOTAL RIDGEPOINT BUDGET: \$4,040,024



Sierra View Elementary

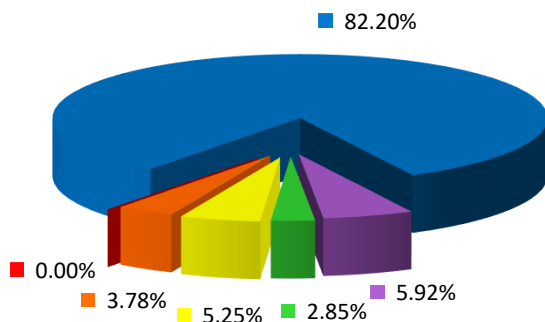
STEPHANIE TARRELL
Principal

Projected 2017-18 Enrollment: 385

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	17.00	\$1,281,080	\$359,294
Principal	1.00	126,223	35,952
Office Manager Elementary	1.00	46,982	14,835
Administrative Clerk School Site	1.00	32,089	14,904
Head Custodian I	1.00	51,137	12,964
Custodian	1.00	37,942	17,639
Library Media Technician	0.38	13,191	6,733
Health Services Assistant	0.38	13,700	6,861
Paraeducator I	0.50	12,238	3,162
Subtotal FTE/Salaries & Benefits	23.25		\$2,086,926

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx -677-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -677-xxxx -xxxx -000-111 0
Classified Variable Salaries		01-0000-0-2xxx -677-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-677-1540-1000-000-111 0
Variable Benefits		01-0000-0-3xxx -677-xxxx -xxxx -000-111 0
Materials and Supplies		01-0000-0-4xxx -677-xxxx -xxxx -000-111 19,677
Operating Expenses		01-0000-0-5xxx -677-xxxx -xxxx -000-111 4,950
Capital Outlay		01-0000-0-6xxx -677-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$24,627
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-677-1540-1000-000-007 \$10,431
TOTAL DISTRICT FUNDED BUDGET:	23.25	\$2,121,984



Special Education	\$	152,846
Title I	\$	73,676
ASES	\$	135,497
Supplemental Concentration	\$	97,454
Other Locally Restricted	\$	0
District Funded	\$	2,121,984

TOTAL SIERRA VIEW BUDGET: \$2,581,457



**Smythe Academy of
Arts and Science
Charter K-6**

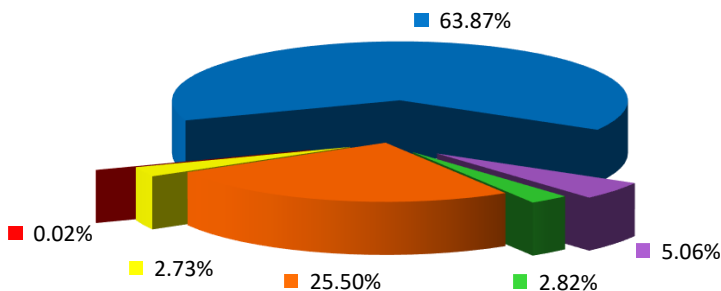
KENNETH DANDURAND
Principal

Projected 2017-18 Enrollment: 639

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	25.00	\$1,806,238	\$488,285
Principal	1.00	126,223	35,952
Office Manager Elementary	1.00	44,797	24,988
Administrative Clerk School Site	1.00	29,523	21,139
Head Custodian I	1.00	49,975	15,589
Custodian	1.00	37,428	17,510
Library Media Technician	0.63	18,899	7,758
Health Services Assistant	0.38	13,049	3,927
Paraeducator I	0.63	13,869	8,573
Subtotal FTE/Salaries & Benefits	31.63		\$2,763,722

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	3,000
Classified Variable Salaries		01-0000-0-2xxx -994-xxxx -xxxx -000-111	600
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-994-1540-1000-000-111	0
Variable Benefits		01-0000-0-3xxx -994-xxxx -xxxx -000-111	680
Materials and Supplies		01-0000-0-4xxx -994-xxxx -xxxx -000-111	14,025
Operating Expenses		01-0000-0-5xxx -994-xxxx -xxxx -000-111	15,503
Capital Outlay		01-0000-0-6xxx -994-xxxx -xxxx -000-111	7,000
Subtotal Site Base Allocation			\$40,808
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-994-1540-1000-000-007	\$14,602
TOTAL DISTRICT FUNDED BUDGET:	31.63		\$2,819,132



Special Education	\$	223,274
Title I	\$	124,251
Supplemental Concentration	\$	1,125,450
ASES	\$	120,613
Other Locally Restricted	\$	1,027
District Funded	\$	2,819,132

TOTAL SMYTHE CHARTER K-6 BUDGET: \$4,413,747



Strauch Elementary

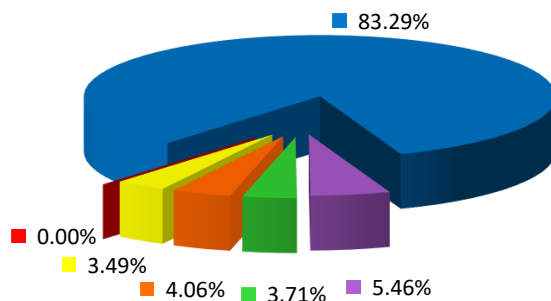
MARLISA RODRIGUEZ
Principal

Projected 2017-18 Enrollment: 601

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	23.00	\$1,656,499	\$430,893
Principal	1.00	111,939	\$22,731
Vice Principal	1.00	93,370	22,731
Office Manager Elementary	1.00	46,982	18,657
Administrative Clerk School Site	1.00	28,139	10,087
Head Custodian I	1.00	37,627	9,560
Custodian	1.00	31,700	16,066
Library Media Technician	0.63	20,452	6,238
Health Services Assistant	0.38	12,302	4,598
Paraeducator I	0.63	13,869	6,943
Subtotal FTE/Salaries & Benefits	30.63		\$2,601,383

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -680-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -680-xxxx -xxxx -000-111	2,455
Classified Variable Salaries		01-0000-0-2xxx -680-xxxx -xxxx -000-111	1,600
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-680-1540-1000-000-111	4,700
Variable Benefits		01-0000-0-3xxx -680-xxxx -xxxx -000-111	1,565
Materials and Supplies		01-0000-0-4xxx -680-xxxx -xxxx -000-111	22,575
Operating Expenses		01-0000-0-5xxx -680-xxxx -xxxx -000-111	5,500
Capital Outlay		01-0000-0-6xxx -680-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$38,395
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-680-1540-1000-000-007	\$14,602
TOTAL DISTRICT FUNDED BUDGET:	30.63		\$2,654,380



Special Education	\$	173,848
Title I	\$	118,215
Supplemental Concentration	\$	129,243
ASES	\$	111,086
Other Locally Restricted	\$	0
District Funded	\$	2,654,380

TOTAL STRAUCH BUDGET: \$3,186,772



Village Elementary

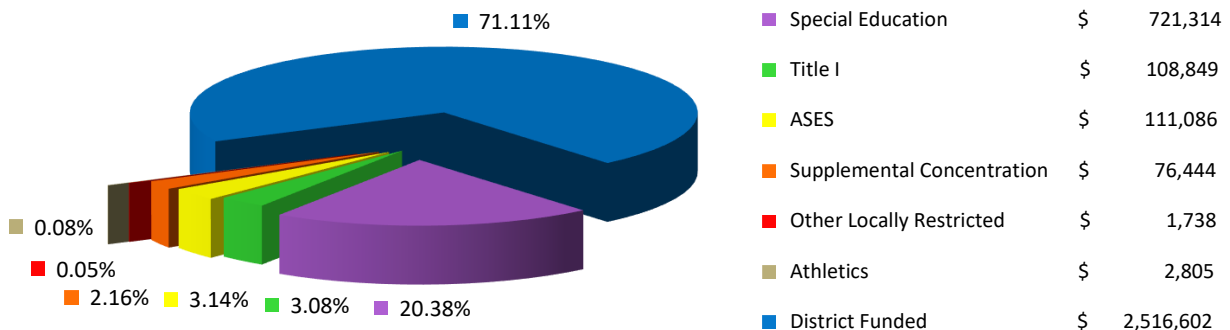
JORDAN ALVARADO
Principal

Projected 2017-18 Enrollment: 580

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	21.00	\$1,434,990	\$416,794
Principal	1.00	118,754	34,635
Vice Principal	0.50	57,190	14,122
Counselor	0.50	35,932	9,470
Office Manager Elementary	1.00	48,074	23,293
Administrative Clerk School Site	1.38	37,341	11,399
Head Custodian I	1.00	51,137	33,325
Custodian	1.00	32,490	16,265
Library Media Technician	0.75	26,996	7,008
Health Services Assistant	0.38	13,700	6,861
Paraeducator I	0.25	8,332	3,479
Subtotal FTE/Salaries & Benefits	28.75		\$2,441,587

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	5,287
Classified Variable Salaries		01-0000-0-2xxx -689-xxxx -xxxx -000-111	2,796
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-689-1540-1000-000-111	0
Variable Benefits		01-0000-0-3xxx -689-xxxx -xxxx -000-111	1,638
Materials and Supplies		01-0000-0-4xxx -689-xxxx -xxxx -000-111	29,207
Operating Expenses		01-0000-0-5xxx -689-xxxx -xxxx -000-111	23,571
Capital Outlay		01-0000-0-6xxx -689-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$62,499
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-689-1540-1000-000-007	\$12,516
TOTAL DISTRICT FUNDED BUDGET:	28.75		\$2,516,602



TOTAL VILLAGE BUDGET: \$3,538,838



Westside Elementary

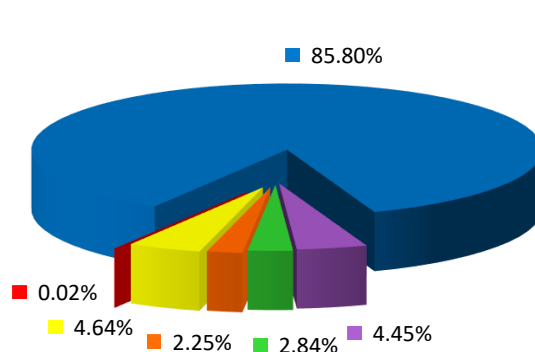
LAURA LOFGREN
Principal

Projected 2017-18 Enrollment: 412

* May vary due to actual placements

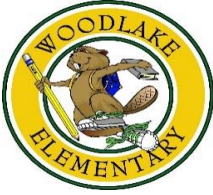
DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	16.00	\$1,191,376	\$330,569
Principal	0.80	102,578	27,027
Office Manager Elementary	1.00	45,889	25,263
Administrative Clerk School Site	1.00	26,789	13,569
Head Custodian I	1.00	35,859	17,115
Custodian	1.00	39,410	18,009
Library Media Technician	0.75	19,872	6,286
Health Services Assistant	0.38	13,367	4,866
Paraeducator I	0.75	18,067	4,709
Subtotal FTE/Salaries & Benefits	22.68		\$1,940,620

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx -691-xxxx -xxxx -999-111	\$0
Certificated Variable Salaries		01-0000-0-1xxx -691-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx -691-xxxx -xxxx -000-111	0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-691-1540-1000-000-111	1,996
Variable Benefits		01-0000-0-3xxx -691-xxxx -xxxx -000-111	503
Materials and Supplies		01-0000-0-4xxx -691-xxxx -xxxx -000-111	8,074
Operating Expenses		01-0000-0-5xxx -691-xxxx -xxxx -000-111	15,757
Capital Outlay		01-0000-0-6xxx -691-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation			\$26,330
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-691-1540-1000-000-007	\$12,516
TOTAL DISTRICT FUNDED BUDGET:	22.68		\$1,979,466



Special Education	\$	102,628
Title I	\$	65,559
Supplemental Concentration	\$	51,805
ASES	\$	107,143
Other Locally Restricted	\$	474
District Funded	\$	1,979,466

TOTAL WESTSIDE BUDGET: \$2,307,075



Woodlake Elementary

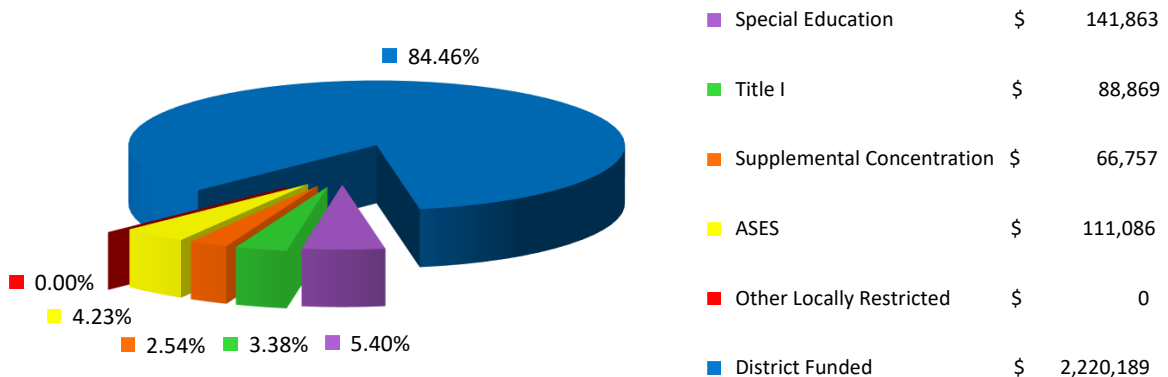
JENNIFER EKELUND
Principal

Projected 2017-18 Enrollment: 449

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	17.00	\$1,268,282	\$366,508
Principal	1.00	121,754	35,164
Counselor	1.00	90,779	24,082
Office Manager Elementary	1.00	37,008	9,404
Administrative Clerk School Site	1.00	34,915	15,617
Head Custodian I	1.00	49,975	15,589
Custodian	1.00	31,700	16,066
Library Media Technician	0.38	13,498	6,811
Health Services Assistant	0.38	13,373	10,220
Paraeducator I	0.50	15,554	4,787
Subtotal FTE/Salaries & Benefits	24.25		\$2,181,086

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 12,000
Classified Variable Salaries		01-0000-0-2xxx -693-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-693-1540-1000-000-111 0
Variable Benefits		01-0000-0-3xxx -693-xxxx -xxxx -000-111 2,123
Materials and Supplies		01-0000-0-4xxx -693-xxxx -xxxx -000-111 12,049
Operating Expenses		01-0000-0-5xxx -693-xxxx -xxxx -000-111 2,500
Capital Outlay		01-0000-0-6xxx -693-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$28,672
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-693-1540-1000-000-007 \$10,431
TOTAL DISTRICT FUNDED BUDGET:	24.25	\$2,220,189



TOTAL WOODLAKE BUDGET: \$2,628,764



Woodridge Elementary

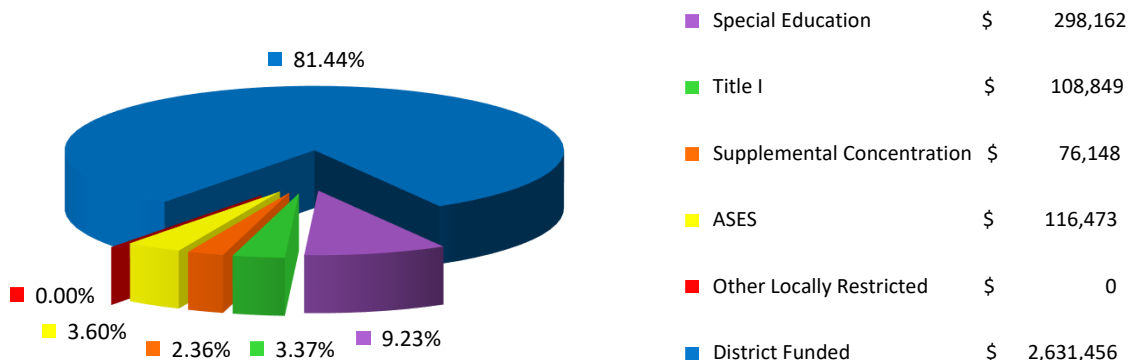
ROBERTA RAYMOND
Principal

Projected 2017-18 Enrollment: 541

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	22.00	\$1,554,767	\$440,548
Principal	1.00	128,223	33,784
Counselor	1.00	91,079	27,235
Office Manager Elementary	1.00	44,797	24,988
Administrative Clerk School Site	1.00	29,523	14,258
Head Custodian I	1.00	46,712	18,589
Custodian	1.00	37,704	17,579
Library Media Technician	0.63	20,452	5,232
Health Services Assistant	0.38	13,049	3,927
Paraeducator I	0.75	24,627	7,305
Subtotal FTE/Salaries & Benefits	29.75		\$2,584,378

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 -000-111 500
Classified Variable Salaries		01-0000-0-2xxx -695-xxxx -xxxx -000-111 0
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-695-1540-1000-000-111 10,000
Variable Benefits		01-0000-0-3xxx -695-xxxx -xxxx -000-111 538
Materials and Supplies		01-0000-0-4xxx -695-xxxx -xxxx -000-111 15,424
Operating Expenses		01-0000-0-5xxx -695-xxxx -xxxx -000-111 5,100
Capital Outlay		01-0000-0-6xxx -695-xxxx -xxxx -000-111 3,000
Subtotal Site Base Allocation		\$34,562
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-695-1540-1000-000-007 \$12,516
TOTAL DISTRICT FUNDED BUDGET:	29.75	\$2,631,456



TOTAL WOODRIDGE BUDGET: \$3,231,088



FINANCIAL SECTION

Middle Schools (various combinations of Grades 5 through 8). Our district provides five (5) middle schools ranging from 440 (Martin Luther King Jr. Technology Academy) to 743 (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 USD 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



<i>Fund</i>		<i>Resource</i>		<i>Project</i>		<i>Object</i>		<i>School</i>		<i>Goal</i>		<i>Function</i>		<i>LO1</i>		<i>LO2</i>	
<i>01</i>	-	<i>0000</i>	-	<i>0</i>	-	<i>XXXX</i>	-	<i>958</i>	-	<i>XXXX</i>	-	<i>XXXX</i>	-	<i>XXX</i>	-	<i>111</i>	
\$16,540		GENERAL EDUCATION							01-0000-0-XXXX-958-1110-1000-000-111								
324		INSTRUC. MEDIA-LIBRARY							01-0000-0-XXXX-998-0000-2420-000-111								
1,850		SCHOOL ADMINISTRATION							01-0000-0-XXXX-958-0000-2700-000-111								
0		PHYSICAL EDUCATION							01-0000-0-XXXX-958-1550-1000-000-111								
3,120		VARIABLE SALARY (CERTIFICATED & CLASSIFIED)							01-0000-0-XXXX-958-XXXX-XXXX-000-111								
0		TEXTBOOK RECOVERY							01-0000-0-XXXX-958-1755-1000-000-111								
\$21,834		2017-18 Allocation															

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



Eastside Charter 7-8

RENEE SCOTT-FEMENELLA
Principal

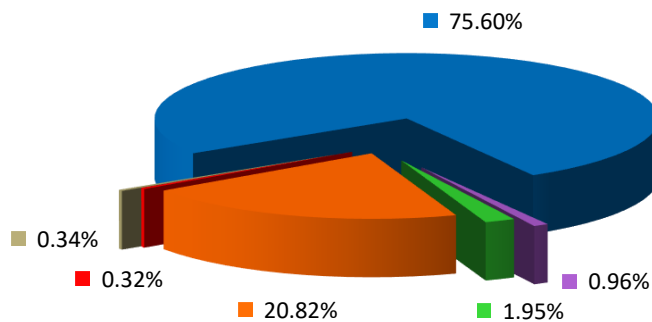
Projected 2017-18 Enrollment: 120

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	5.00	\$391,975	\$115,312
Principal	0.20	25,645	7,261
Counselor	0.27	24,725	8,011
Administrative Clerk School Site	0.63	16,742	9,900
Subtotal FTE/Salaries & Benefits	6.09		\$599,572

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			3,120
Materials/Supplies/Operations			18,714
Subtotal Site Base Allocation			\$21,834

TOTAL DISTRICT FUNDED BUDGET:	6.09		\$621,406
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Special Education	\$	7,917
Title I	\$	16,025
Supplemental Concentration	\$	171,155
Other Locally Restricted	\$	2,607
Athletics	\$	2,805
District Funded	\$	621,406

TOTAL EASTSIDE CHARTER BUDGET: \$821,915

FOOTHILL RANCH MIDDLE SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



<i>Project</i>				<i>School</i>				
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>
<i>01</i>	- <i>0000</i>	- <i>0</i>	- <i>XXXX</i>	- <i>710</i>	- <i>XXXX</i>	- <i>XXXX</i>	- <i>XXX</i>	- <i>111</i>
\$61,045	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			
1,815	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-710-0000-2420-000-111			
3,000	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			
12,999	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-710-XXXX-XXXX-000-111			
	POSITION CONTROL							
19,313	SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-710-XXXX-XXXX-999-111			
\$98,172	2017-18 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

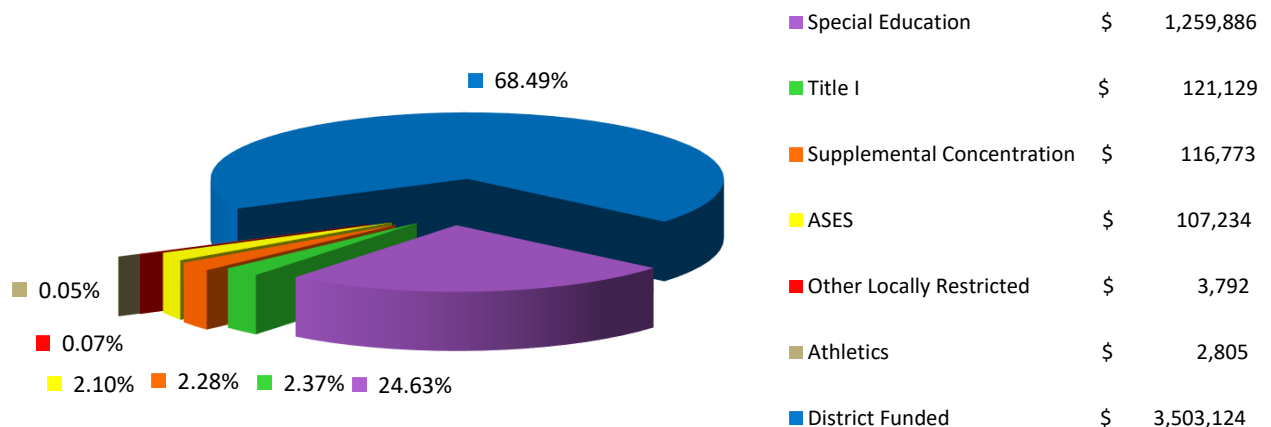
Projected 2017-18 Enrollment: 672

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	25.00	\$1,795,742	\$508,823
Principal	1.00	131,272	36,842
Vice Principal	1.00	108,868	32,892
Activity Director - Middle & High School	1.00	89,287	22,011
Counselor	1.20	111,694	34,645
Office Manager Middle School/Alternative	1.00	38,446	16,506
Administrative Clerk School Site Senior	1.00	42,221	10,718
Attendance Clerk	1.00	42,461	17,518
Academic Intervention Spec. Bilingual Senior	0.75	30,454	9,921
Campus Safety Specialist	0.77	31,843	9,143
Health Services Assistant	1.00	39,936	16,882
Library Media Technician	1.00	41,236	11,669
Head Custodian II	1.00	46,738	18,596
Custodian	2.00	73,828	34,761
Subtotal FTE/Salaries & Benefits	38.72		\$3,404,952

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control	0.36	\$19,313
Variable Salaries and Benefits		12,999
Materials/Supplies/Operations		65,860
Subtotal Site Base Allocation	0.36	\$98,172

TOTAL DISTRICT FUNDED BUDGET:	39.08	\$3,503,124
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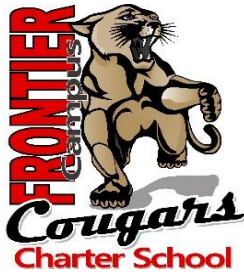
TOTAL FOOTHILL RANCH BUDGET: \$5,114,743

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



<i>Fund</i>		<i>Resource</i>		<i>Project</i>		<i>Object</i>		<i>School</i>		<i>Location</i>		<i>Goal</i>		<i>Function</i>		<i>LO1</i>		<i>LO2</i>		
<i>01</i>	<i>-</i>	<i>0000</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>960</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXX</i>	<i>-</i>	<i>111</i>				
\$14,179	GENERAL EDUCATION									01-0000-0-XXXX-960-1110-1000-000-111										
530	AVID									01-0000-0-XXXX-960-1195-1000-000-111										
0	STAFF DEVELOPMENT									01-0000-0-XXXX-960-1695-1000-000-111										
363	INSTRUC. MEDIA-LIBRARY									01-0000-0-XXXX-960-0000-2420-000-111										
300	PARENT PARTICIPATION									01-0000-0-XXXX-960-0000-2495-000-111										
7,700	SCHOOL ADMINISTRATION									01-0000-0-XXXX-960-0000-2700-000-111										
0	ARTS									01-0000-0-XXXX-960-1230-1000-000-111										
0	PHYSICAL EDUCATION									01-0000-0-XXXX-960-1550-1000-000-111										
1,391	VARIABLE SALARIES									01-0000-0-XXXX-960-XXXX-XXXX-000-111										
\$24,463	2017-18 Allocation																			

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



Frontier Charter 7-8

ELLEN GIFFIN
Principal

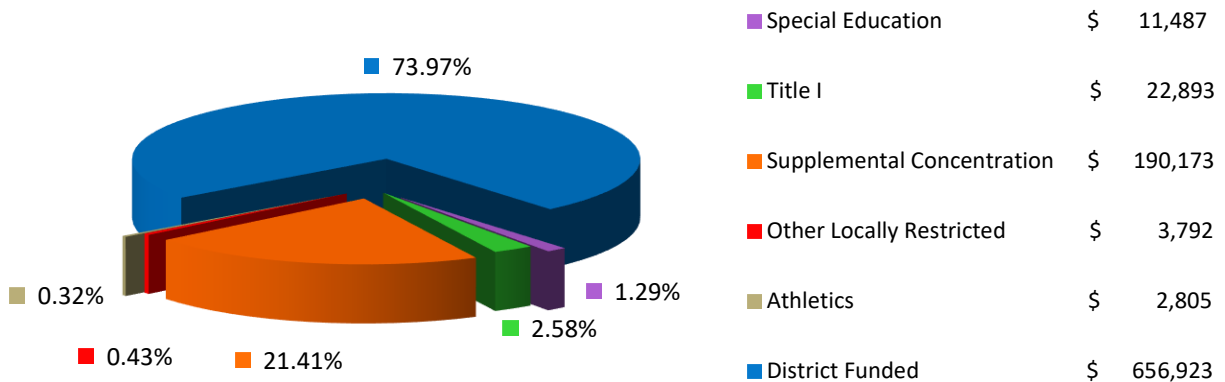
Projected 2017-18 Enrollment: 134

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	5.00	\$417,270	\$122,161
Principal	0.20	26,026	5,857
Counselor	0.27	24,744	8,017
Administrative Clerk School Site	0.63	21,821	6,564
Subtotal FTE/Salaries & Benefits	6.09		\$632,460

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			1,391
Materials/Supplies/Operations			23,072
Subtotal Site Base Allocation			\$24,463

TOTAL DISTRICT FUNDED BUDGET:	6.09		\$656,923
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TOTAL FRONTIER CHARTER BUDGET: \$888,073

MARTIN LUTHER KING JR. TECH. ACADEMY

CHART OF ACCOUNTS - Site Base Allocation



<i>Project</i>				<i>School</i>												
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>								
<i>01</i>	<i>-</i>	<i>0000</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>730</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXX</i>	<i>-</i>	<i>111</i>
\$20,674	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										
1,188	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-730-0000-2420-000-111										
7,591	SCHOOL ADMINISTRATION					01-0000-0-XXXX-730-0000-2700-000-111										
0	COUNSELING					01-0000-0-XXXX-730-0000-3110-000-111										
800	HEALTH SERVICES					01-0000-0-XXXX-730-0000-3140-000-111										
5,000	OPERATIONS					01-0000-0-XXXX-730-0000-8200-000-111										
0	TEXTBOOK RECOVERY					01-0000-0-XXXX-730-1755-1000-000-111										
39,806	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-730-XXXX-XXXX-000-111										
	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-730-XXXX-XXXX-999-111										
\$80,059	2017-18 Allocation															

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



Martin Luther King Jr. Technology Academy

SHANA HENRY, Ed.D.
Principal

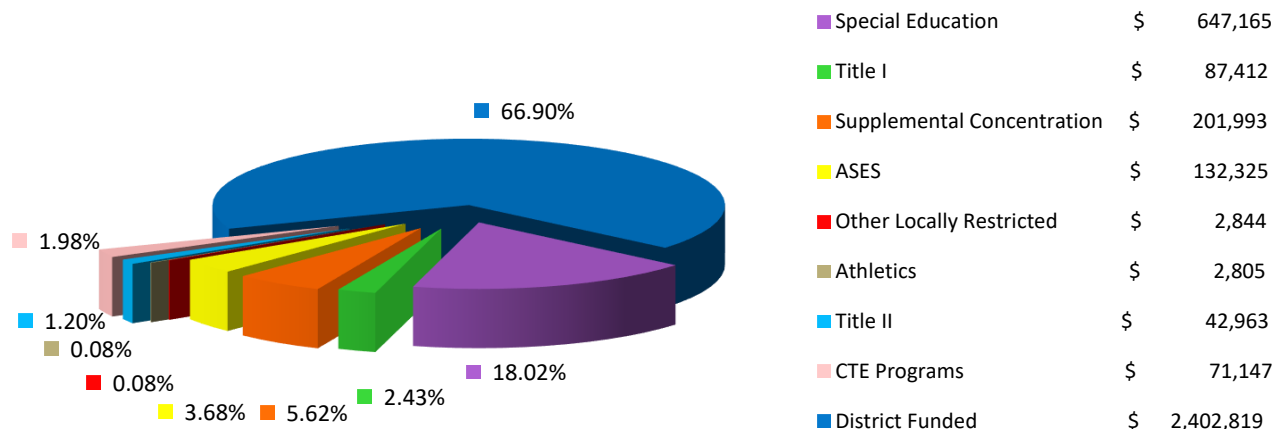
Projected 2017-18 Enrollment: 440

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	16.40	\$942,015	\$293,655
Principal	1.00	129,472	36,525
Vice Principal	1.00	115,879	34,128
Activity Director - Middle & High School	1.00	92,231	24,338
Counselor	1.00	94,243	22,885
Office Manager Middle School/Alternative	1.00	48,363	19,005
Administrative Clerk School Site	1.50	52,762	24,192
Attendance Clerk	1.00	31,076	14,649
Health Services Assistant	1.00	38,121	16,424
Library Media Technician	1.00	32,562	9,290
Paraeducator I	0.70	16,322	4,191
Campus Safety Specialist	0.88	25,155	7,423
Head Custodian II	1.00	43,014	12,118
Custodian	2.50	97,864	44,857
Subtotal FTE/Salaries & Benefits	30.98		\$2,322,760

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			39,806
Materials/Supplies/Operations			40,253
Subtotal Site Base Allocation	0.00		\$80,059

TOTAL DISTRICT FUNDED BUDGET:	30.98		\$2,402,819
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TOTAL MARTIN LUTHER KING BUDGET: \$3,591,473

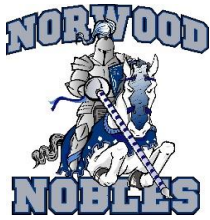
NORWOOD JUNIOR HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



<i>Project</i>				<i>School</i>												
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>								
<i>01</i>	-	<i>0000</i>	-	<i>0</i>	-	<i>XXXX</i>	-	<i>780</i>	-	<i>XXXX</i>	-	<i>XXXX</i>	-	<i>XXX</i>	-	<i>111</i>
\$52,500	GENERAL EDUCATION				01-0000-0-XXXX-780-1110-1000-000-111											
13,629	AVID				01-0000-0-XXXX-780-1195-1000-000-111											
1,000	AGRICULTURE				01-0000-0-XXXX-780-1215-1000-000-111											
1,500	ART				01-0000-0-XXXX-780-1230-1000-000-111											
0	DRAMA				01-0000-0-XXXX-780-1335-1000-000-111											
4,500	ENGLISH				01-0000-0-XXXX-780-1355-1000-000-111											
1,500	ESL				01-0000-0-XXXX-780-1356-1000-000-111											
1,500	FOREIGN LANGUAGE				01-0000-0-XXXX-780-1385-1000-000-111											
1,500	HIGH RISK SPECIALIST				01-0000-0-XXXX-780-1420-1000-000-111											
4,500	MATHEMATICS				01-0000-0-XXXX-780-1500-1000-000-111											
6,000	MUSIC				01-0000-0-XXXX-780-1520-1000-000-111											
1,500	PHYSICAL EDUCATION				01-0000-0-XXXX-780-1550-1000-000-111											
4,500	SCIENCE				01-0000-0-XXXX-780-1600-1000-000-111											
1,500	SOCIAL SCIENCE				01-0000-0-XXXX-780-1650-1000-000-111											
1,500	SPECIAL EDUCATION				01-0000-0-XXXX-780-5770-1110-000-111											
3,007	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-780-0000-2420-000-111											
17,500	SCHOOL ADMINISTRATION				01-0000-0-XXXX-780-0000-2700-000-111											
500	COUNSELING				01-0000-0-XXXX-780-0000-3110-000-111											
500	HEALTH SERVICES				01-0000-0-XXXX-780-0000-3140-000-111											
1,000	TESTING				01-0000-0-XXXX-780-0000-3160-000-111											
2,000	PLANT OPERATIONS				01-0000-0-XXXX-780-0000-8200-000-111											
0	TEXTBOOK RECOVERY				01-0000-0-XXXX-780-1755-1000-000-111											
8,499	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-780-XXXX-XXXX-000-111											
	POSITION CONTROL															
0	SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-780-XXXX-XXXX-999-111											
\$130,135 2017-18 Allocation																

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

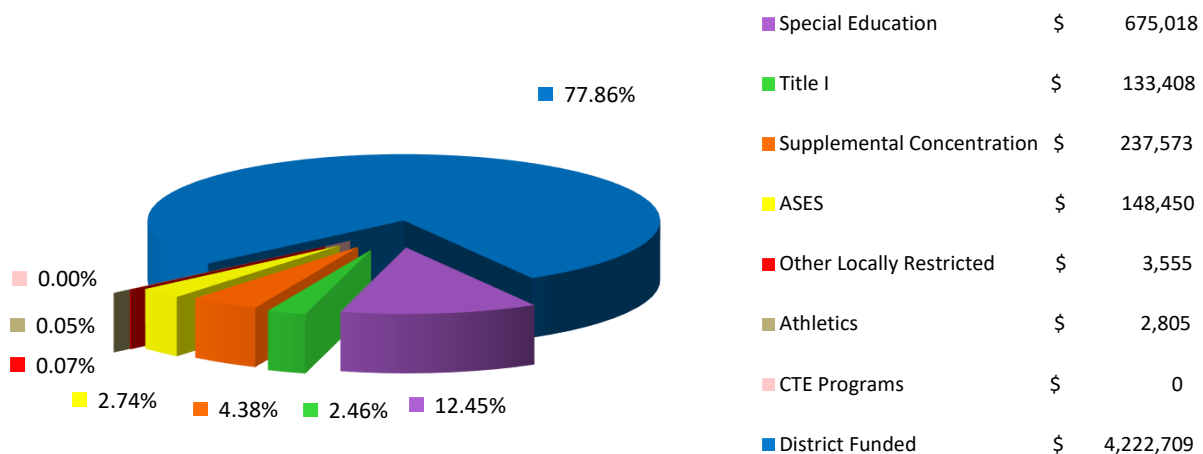
Projected 2017-18 Enrollment: 743

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	27.80	\$2,186,688	\$650,430
Principal	1.00	129,772	29,149
Vice Principal	1.50	167,558	46,374
Activity Director - Middle & High School	1.00	78,048	24,938
Counselor	1.60	146,320	39,939
Office Manager Middle School/Alternative	1.00	40,364	11,450
Administrative Clerk School Site	2.00	87,530	44,414
Attendance Clerk	1.00	39,499	16,772
Campus Safety Specialist	1.75	49,107	19,531
Health Services Assistant	0.75	28,590	14,023
Library Media Technician	1.00	42,242	24,344
Head Custodian II	1.00	51,850	15,056
Custodian	2.00	73,828	34,761
Subtotal FTE/Salaries & Benefits	43.40		\$4,092,574

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		8,499
Materials/Supplies/Operations		121,636
Subtotal Site Base Allocation		\$130,135

TOTAL DISTRICT FUNDED BUDGET:	43.40	\$4,222,709
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TOTAL NORWOOD BUDGET: \$5,423,518

RIO LINDA PREPARATORY ACADEMY

CHART OF ACCOUNTS - Site Base Allocation



<i>Project</i>				<i>School</i>							
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>			
<i>01</i>	- <i>0000</i>	- <i>0</i>	- <i>XXXX</i>	- <i>714</i>	- <i>XXXX</i>	- <i>XXXX</i>	- <i>XXX</i>	- <i>111</i>			
\$42,895	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						
500	ENGLISH				01-0000-0-XXXX-714-1355-1000-000-111						
200	JOURNALISM				01-0000-0-XXXX-714-1435-1000-000-111						
500	MATHEMATICS				01-0000-0-XXXX-714-1500-1000-000-111						
200	MUSIC				01-0000-0-XXXX-714-1520-1000-000-111						
500	PHYSICAL EDUCATION				01-0000-0-XXXX-714-1550-1000-000-111						
500	SCIENCE				01-0000-0-XXXX-714-1600-1000-000-111						
500	SOCIAL SCIENCE				01-0000-0-XXXX-714-1650-1000-000-111						
500	SPECIAL EDUCATION				01-0000-0-XXXX-714-5770-1110-000-111						
1,431	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-714-0000-2420-000-111						
0	PARENT PARTICIPATION				01-0000-0-XXXX-714-0000-2495-000-111						
8,500	SCHOOL ADMINISTRATION				01-0000-0-XXXX-714-0000-2700-000-111						
1,000	COUNSELING				01-0000-0-XXXX-714-0000-3110-000-111						
500	HEALTH SERVICES				01-0000-0-XXXX-714-0000-3140-000-111						
2,000	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						
14,012	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						
\$73,738	2017-18 Allocation										

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



Rio Linda Preparatory

CINDY HARRISON
Principal

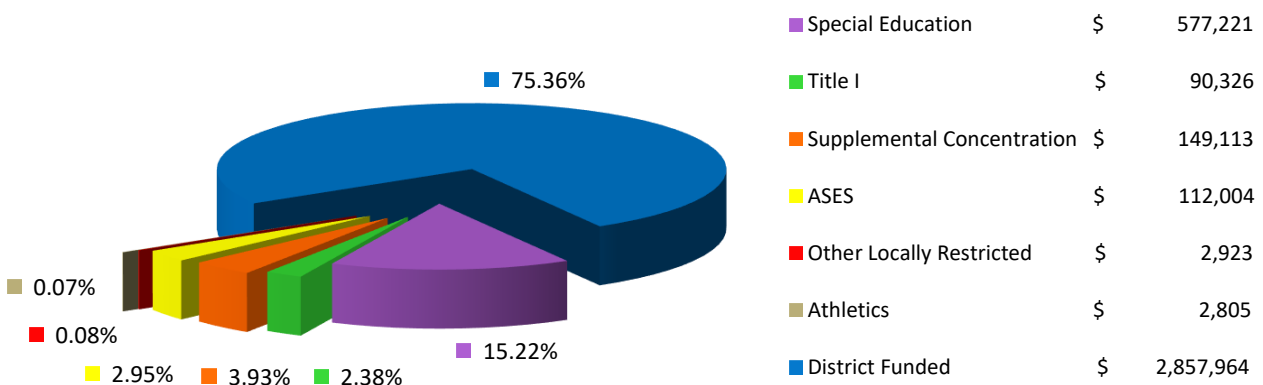
Projected 2017-18 Enrollment: 530

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	19.20	\$1,322,621	\$363,583
Principal	1.00	128,272	33,792
Vice Principal	1.00	118,579	34,604
Activity Director - Middle & High School	1.00	81,950	17,443
Counselor	1.00	91,243	27,264
Office Manager Middle School/Alternative	1.00	40,364	21,350
Administrative Clerk School Senior	1.00	37,506	17,530
Attendance Clerk	1.00	42,461	17,518
School Administrative Specialist	1.00	40,101	16,923
Library Media Technician	1.00	35,910	17,127
Campus Safety Specialist	0.88	29,450	14,499
Health Services Assistant	1.00	37,213	10,656
Head Custodian II	1.00	53,115	24,563
Custodian	2.00	73,828	34,761
Subtotal FTE/Salaries & Benefits	33.08		\$2,784,226

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		14,012
Materials/Supplies/Operations		59,726
Subtotal Site Base Allocation		\$73,738

TOTAL DISTRICT FUNDED BUDGET:	33.08	\$2,857,964
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TOTAL RIO LINDA PREPARATORY ACADEMY BUDGET: \$3,792,356

RIO TIERRA JUNIOR HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



<i>Project</i>				<i>School</i>												
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>								
<i>01</i>	<i>-</i>	<i>0000</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>750</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXX</i>	<i>-</i>	<i>111</i>
\$43,559	GENERAL EDUCATION				01-0000-0-XXXX-750-1110-1000-000-111											
0	RESERVE				01-0000-0-XXXX-750-1632-1000-000-111											
2,500	AVID				01-0000-0-XXXX-750-1195-1000-000-111											
1,000	ARTS				01-0000-0-XXXX-750-1230-1000-000-111											
0	MECHANICAL DRAWING				01-0000-0-XXXX-750-1330-1000-000-111											
500	ENGLISH				01-0000-0-XXXX-750-1355-1000-000-111											
500	ESL				01-0000-0-XXXX-750-1356-1000-000-111											
158	FOREIGN LANGUAGE				01-0000-0-XXXX-750-1385-1000-000-111											
500	MATHEMATICS				01-0000-0-XXXX-750-1500-1000-000-111											
0	MUSIC				01-0000-0-XXXX-750-1520-1000-000-111											
500	PHYSICAL EDUCATION				01-0000-0-XXXX-750-1550-1000-000-111											
3,500	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											
1,774	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-750-0000-2420-000-111											
17,100	SCHOOL ADMINISTRATION				01-0000-0-XXXX-750-0000-2700-000-111											
0	COUNSELING				01-0000-0-XXXX-750-0000-3110-000-111											
250	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											
7,764	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											
\$79,605	2017-18 Allocation															

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



Rio Tierra Junior High School

MICAH SIMMONS, Ed.D.
Principal

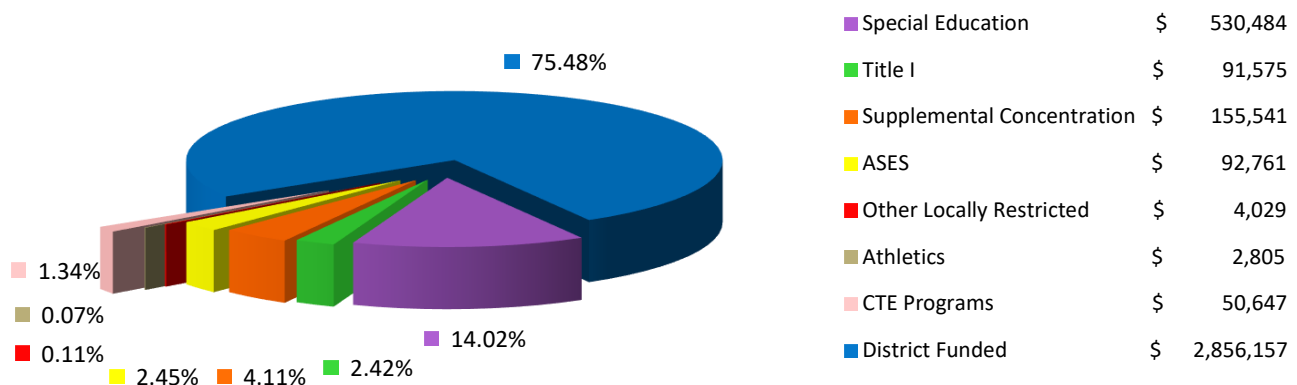
Projected 2017-18 Enrollment: 509

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	19.60	\$1,363,918	\$372,858
Principal	1.00	129,472	40,196
Vice Principal	1.00	98,290	23,599
Athletic Director - Middle & High School	1.00	83,450	28,411
Counselor	1.00	90,055	22,147
Office Manager Middle School/Alternative	1.00	40,364	16,990
Administrative Clerk School Site Senior	0.75	33,982	19,742
Attendance Clerk	1.00	32,637	8,302
School Administrative Specialist	1.00	43,532	17,788
Campus Safety Specialist	0.88	23,952	6,114
Health Services Assistant	0.75	21,423	6,483
Library Media Technician	1.00	45,259	22,583
Head Custodian II	1.00	53,115	20,203
Custodian	2.00	73,828	37,861
Subtotal FTE/Salaries & Benefits	32.98		\$2,776,552

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			7,764
Materials/Supplies/Operations			71,841
Subtotal Site Base Allocation	0.00		\$79,605

TOTAL DISTRICT FUNDED BUDGET:	32.98		\$2,856,157
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TOTAL RIO TIERRA BUDGET: \$3,783,999

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



<i>Project</i>				<i>School</i>												
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>								
<i>01</i>	<i>-</i>	<i>0000</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>995</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXX</i>	<i>-</i>	<i>111</i>
\$78,830	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										
1,338	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-995-0000-2420-000-111										
10,000	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										
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-995-XXXX-XXXX-000-111										
\$90,168	2017-18 Allocation															

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



Smythe Academy of Arts and Science Charter 7-8

MELISSA JEWELL
Principal

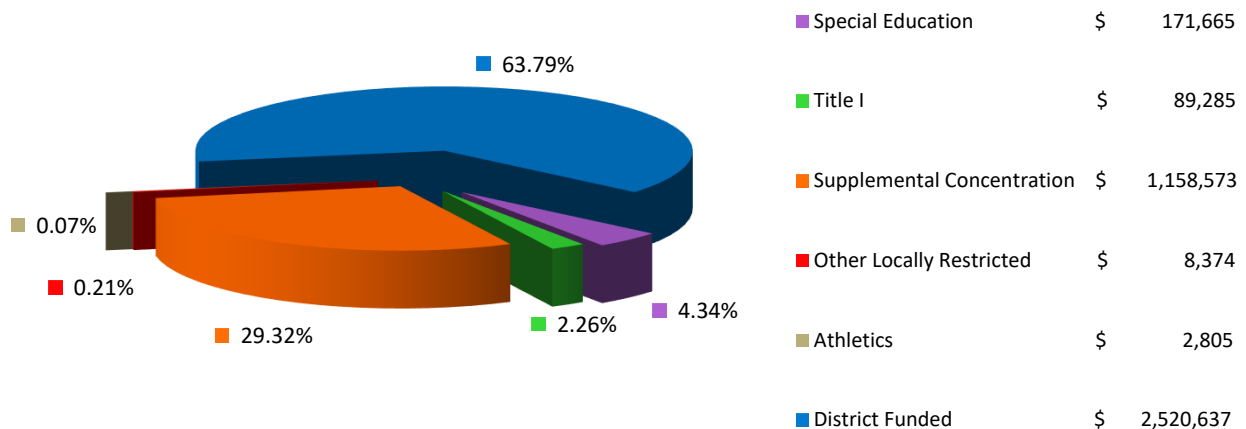
Projected 2017-18 Enrollment: 495

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	16.60	\$1,218,344	\$305,042
Principal	1.00	131,272	25,133
Vice Principal	1.00	114,379	26,435
Counselor	1.00	87,446	18,412
Office Manager Middle School/Alternative	1.00	40,364	10,250
Administrative Clerk School Senior	1.00	44,280	17,977
Attendance Clerk	1.00	31,076	14,649
Academic Intervention Specialist Bilingual Senior	0.38	17,197	9,923
Campus Safety Specialist	0.88	31,843	28,463
Library Media Technician	1.00	32,562	15,024
Health Services Assistant	0.75	22,499	11,748
Head Custodian II	1.00	56,909	25,519
Custodian	1.00	37,428	17,510
Paraeducator I	0.88	25,282	13,506
Subtotal FTE/Salaries & Benefits	28.48		\$2,430,469

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		0
Materials/Supplies/Operations		90,168
Subtotal Site Base Allocation		\$90,168

TOTAL DISTRICT FUNDED BUDGET:	28.48	\$2,520,637
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TOTAL SMYTHE CHARTER 7-8 BUDGET: \$3,951,339

WESTSIDE CHARTER 7-8

CHART OF ACCOUNTS - Site Base Allocation



<i>Project</i>				<i>School</i>				
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>
<i>01</i>	<i>- 0000</i>	<i>- 0</i>	<i>- XXXX</i>	<i>- 998</i>	<i>- XXXX</i>	<i>- XXXX</i>	<i>- XXX</i>	<i>- 111</i>
\$22,205	GENERAL EDUCATION				01-0000-0-XXXX-998-1110-1000-000-111			
0	AVID				01-0000-0-XXXX-998-1195-1000-000-111			
0	MATH				01-0000-0-XXXX-998-1500-1000-000-111			
345	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-998-0000-2420-000-111			
200	PARENT INVOLVMENT				01-0000-0-XXXX-998-0000-2495-000-111			
500	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 SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-998-XXXX-XXXX-000-111			
\$23,250	2017-18 Allocation							

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



Westside Charter 7-8

LAURA LOFGREN
Principal

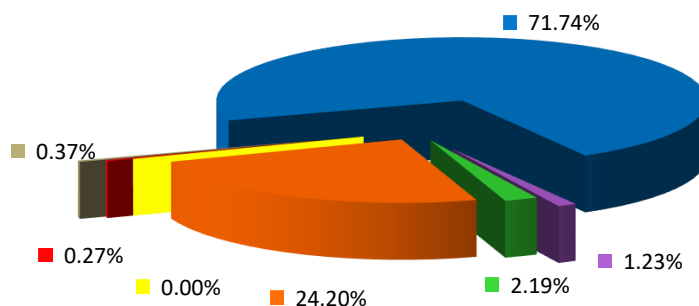
Projected 2017-18 Enrollment: 128

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	5.00	\$333,101	\$92,927
Principal	0.20	25,645	6,757
Counselor	0.27	24,725	8,011
Administrative Clerk School Site	0.63	19,380	5,867
Subtotal FTE/Salaries & Benefits	6.09		\$516,413

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			23,250
Subtotal Site Base Allocation			\$23,250

TOTAL DISTRICT FUNDED BUDGET:	6.09		\$539,663
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Special Education	\$	9,287
Title I	\$	16,442
Supplemental Concentration	\$	182,022
Charter Categorical Grant	\$	0
Other Locally Restricted	\$	2,054
Athletics	\$	2,805
District Funded	\$	539,663

TOTAL WESTSIDE CHARTER BUDGET: \$752,273

High Schools (Grades 9 through 12). Twin Rivers USD includes four (4) comprehensive high schools ranging from 760 (Highlands High School) to 1,903 (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 USD 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 USD will begin a partnership with American Rivers 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



<i>Fund</i>	<i>Resource</i>	<i>Project</i>	<i>Object</i>	<i>School</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>								
<i>01</i>	<i>-</i>	<i>0000</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>956</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXX</i>	<i>-</i>	<i>111</i>
\$61,559	GENERAL EDUCATION									01-0000-0-XXXX-956-1110-1000-000-111						
0	ATHLETICS									01-0000-0-XXXX-956-1240-4200-000-111						
1,803	INSTRUC. MEDIA-LIBRARY									01-0000-0-XXXX-956-0000-2420-000-111						
11,000	SCHOOL ADMINISTRATION									01-0000-0-XXXX-956-0000-2700-000-111						
0	SCHOOL SAFETY									01-0000-0-XXXX-956-0000-8300-000-111						
9,955	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)									01-0000-0-XXXX-956-XXXX-XXXX-000-111						
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)									01-0000-0-XXXX-XXX-XXXX-XXXX-999-111						
\$84,317	2017-18 Allocation															

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



Creative Connections Arts Academy Charter K-12

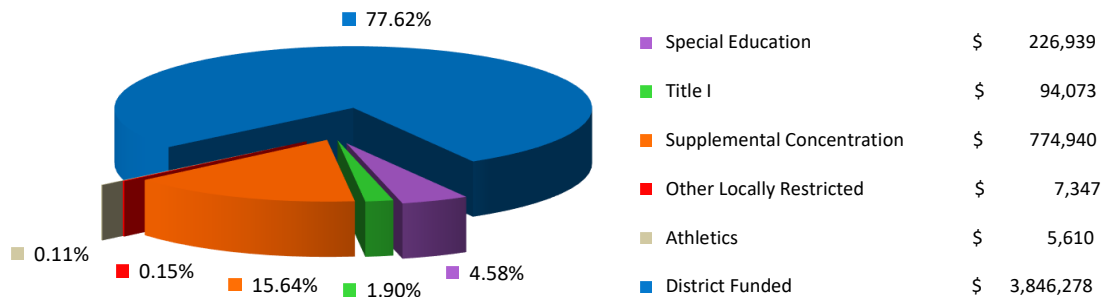
ED DELGADO
Principal

Projected 2017-18 Enrollment: 667

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	26.40	\$2,068,053	\$607,183
Principal	1.00	140,274	26,008
Vice Principal-Middle School	0.50	58,690	17,197
Counselor	0.60	55,646	13,572
Office Manager Elementary	1.00	46,982	18,657
Office Manager Middle School/Alternative	1.00	51,304	24,107
Administrative Clerk School Site	1.00	35,767	15,831
Administrative Clerk School Site Senior	1.00	45,310	22,596
Attendance Clerk	1.00	32,637	15,042
Head Custodian III	1.00	56,762	21,122
Head Custodian I	1.00	47,851	25,758
Custodian	2.00	71,222	34,104
Health Services Assistant	1.13	36,199	12,756
Library Media Technician Secondary	1.00	42,242	13,641
Library Media Technician Elementary	0.38	10,954	5,800
Paraeducator I	0.88	27,774	13,423
Campus Safety Specialist	0.88	23,952	13,114
Subtotal FTE/Salaries & Benefits	41.75		\$3,751,530

CHART OF ACCOUNTS	FTE	ALLOCATION
SITE BASE ALLOCATION		
Site Staffing in Position Control		01-0000-0-xxxx -xxx-xxxx -xxxx -999-111 \$0
Certificated Variable Salaries		01-0000-0-1xxx -956-xxxx -xxxx -000-111 3,277
Classified Variable Salaries		01-0000-0-2xxx -956-xxxx -xxxx -000-111 879
Classified Variable Salaries-Duty Asst.		01-0000-0-290x-956-1540-1000-000-111 4,785
Variable Benefits		01-0000-0-3xxx -956-xxxx -xxxx -000-111 1,014
Materials and Supplies		01-0000-0-4xxx -956-xxxx -xxxx -000-111 34,446
Operating Expenses		01-0000-0-5xxx -956-xxxx -xxxx -000-111 39,916
Capital Outlay		01-0000-0-6xxx -956-xxxx -xxxx -000-111 0
Subtotal Site Base Allocation		\$84,317
Duty Assistant District Allocation Sal. & Ben.		01-0730-0-xxxx-95x-1540-1000-000-007 \$10,431
TOTAL DISTRICT FUNDED BUDGET:	41.75	\$3,846,278



TOTAL CREATIVE CONNECTIONS BUDGET: \$4,955,187

FOOTHILL HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



Project				School												
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2								
01	-	0000	-	0	-	XXXX	-	910	-	XXXX	-	XXXX	-	XXX	-	111
\$47,000	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										
2,000	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										
1,500	ENGLISH					01-0000-0-XXXX-910-1355-1000-000-111										
1,500	ESL					01-0000-0-XXXX-910-1356-1000-000-111										
1,500	FOREIGN LANGUAGE					01-0000-0-XXXX-910-1385-1000-000-111										
0	HIGH RISK SPECIALIST					01-0000-0-XXXX-910-1420-1000-000-111										
0	JOURNALISM					01-0000-0-XXXX-910-1435-1000-000-111										
0	LIFE SKILLS					01-0000-0-XXXX-910-1494-1000-000-111										
1,500	MATHEMATICS					01-0000-0-XXXX-910-1500-1000-000-111										
0	MEDIA CLUB					01-0000-0-XXXX-910-1504-1000-000-111										
0	MESA					01-0000-0-XXXX-910-1505-1000-000-111										
1,500	MUSIC					01-0000-0-XXXX-910-1520-1000-000-111										
1,500	PHYSICAL EDUCATION					01-0000-0-XXXX-910-1550-1000-000-111										
4,500	SCIENCE					01-0000-0-XXXX-910-1600-1000-000-111										
1,500	SOCIAL SCIENCE					01-0000-0-XXXX-910-1650-1000-000-111										
0	WOODSHOP					01-0000-0-XXXX-910-1900-1000-000-111										
1,000	TESTING					01-0000-0-XXXX-910-0000-3160-000-111										
3,186	INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-910-0000-2420-000-111										
62,427	SCHOOL ADMINISTRATION					01-0000-0-XXXX-910-0000-2700-000-111										
1,500	COUNSELING					01-0000-0-XXXX-910-0000-3110-000-111										
500	CAREER GUIDANCE					01-0000-0-XXXX-910-9126-3110-000-111										
900	HEALTH SERVICES					01-0000-0-XXXX-910-0000-3140-000-111										
5,000	PLANT OPERATIONS					01-0000-0-XXXX-910-0000-8200-000-111										
0	TEXTBOOK RECOVERY					01-0000-0-XXXX-910-1755-1000-000-111										
15,956	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-910-XXXX-XXXX-000-111										
	POSITION CONTROL															
	SALARY (CERTIFICATED & CLASSIFIED)															
101,749						01-0000-0-XXXX-910-XXXX-XXXX-999-111										
\$265,468	2017-18 Allocation															

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



Foothill High School

HEATHER KING
Principal

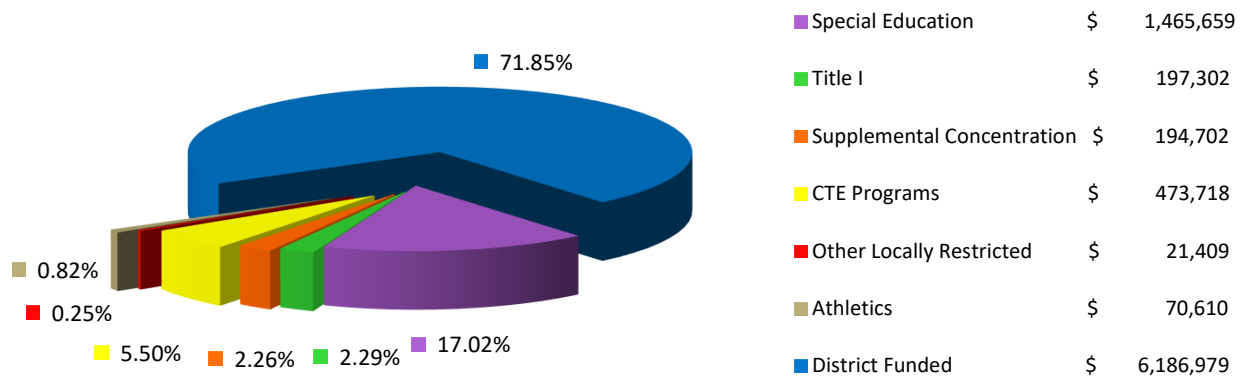
Projected 2017-18 Enrollment: 1,180

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	43.00	\$3,299,223	\$933,993
Principal	1.00	124,862	30,091
Vice Principal	2.00	220,104	58,773
Activity Director	1.00	78,048	13,838
Counselor	3.40	297,733	89,390
Office Manager Comprehensive High School	1.00	52,805	14,585
Attendance Clerk	1.00	43,449	22,127
Administrative Clerk School Senior	2.00	73,591	39,062
Registration & Student Data Specialist	1.00	35,269	15,706
Campus Safety Specialist	2.52	89,482	42,312
Health Services Assistant	1.00	29,998	15,638
Library Materials Technician	0.50	19,561	9,007
Head Custodian III	1.00	56,762	21,122
Custodian	3.50	134,160	60,821
Subtotal FTE/Salaries & Benefits	63.92		\$5,921,512

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	1.51		\$101,749
Variable Salaries and Benefits			15,956
Materials/Supplies/Operations			147,763
Subtotal Site Base Allocation	1.51		\$265,468

TOTAL DISTRICT FUNDED BUDGET:	65.43		\$6,186,979
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TOTAL FOOTHILL HIGH SCHOOL BUDGET: \$8,610,379

GRANT HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



<u>Fund</u>	<u>Resource</u>	<u>Project</u>	<u>Year</u>	<u>Object</u>	<u>School</u>	<u>Location</u>	<u>Goal</u>	<u>Function</u>	<u>LO1</u>	<u>LO2</u>
01	-	0000	-	0	-	XXXX	-	920	-	XXXX - XXXX - XXX - 111
\$171,802		GENERAL EDUCATION					01-0000-0-XXXX-920-1110-1000-000-111			
2,525		AVID					01-0000-0-XXXX-920-1195-1000-000-111			
1,000		ARTS					01-0000-0-XXXX-920-1230-1000-000-111			
71,000		ATHLETICS					01-0000-0-XXXX-920-1240-4200-000-111			
0		ATHLETIC SAFETY					01-0000-0-XXXX-920-1243-4200-000-111			
0		BUSINESS					01-0000-0-XXXX-920-1260-1000-000-111			
0		CSR					01-0000-0-XXXX-920-1275-1000-000-111			
0		COMPUTER SCIENCE					01-0000-0-XXXX-920-1298-1000-000-111			
0		CRAFTS					01-0000-0-XXXX-920-1313-1000-000-111			
5,000		DRAMA					01-0000-0-XXXX-920-1335-1000-000-111			
1,000		ENGLISH					01-0000-0-XXXX-920-1355-1000-000-111			
0		ESL					01-0000-0-XXXX-920-1356-1000-000-111			
0		FOREIGN LANGUAGE					01-0000-0-XXXX-920-1385-1000-000-111			
0		FORENSICS					01-0000-0-XXXX-920-1387-1000-000-111			
0		HIGH RISK					01-0000-0-XXXX-920-1420-1000-000-111			
0		JOURNALISM					01-0000-0-XXXX-920-1435-1000-000-111			
0		JROTC					01-0000-0-XXXX-920-1438-1000-000-111			
0		LIFE SKILLS					01-0000-0-XXXX-920-1494-1000-000-111			
500		MATHEMATICS					01-0000-0-XXXX-920-1500-1000-000-111			
5,000		MUSIC					01-0000-0-XXXX-920-1520-1000-000-111			
0		PHYSICAL EDUCATION					01-0000-0-XXXX-920-1550-1000-000-111			
19,000		SCIENCE					01-0000-0-XXXX-920-1600-1000-000-111			
500		SOCIAL SCIENCE					01-0000-0-XXXX-920-1650-1000-000-111			
3,000		CTE					01-0000-0-XXXX-920-3800-1000-000-111			
5,780		TESTING					01-0000-0-XXXX-920-XXXX-3160-000-111			
5,139		INSTRUC. MEDIA-LIBRARY					01-0000-0-XXXX-920-0000-2420-000-111			
1,500		PARENT PARTICIPATION					01-0000-0-XXXX-920-0000-2495-000-111			
23,228		SCHOOL ADMINISTRATION					01-0000-0-XXXX-920-0000-2700-000-111			
2,350		COUNSELING					01-0000-0-XXXX-920-0000-3110-000-111			
200		CAREER GUIDANCE					01-0000-0-XXXX-920-9126-3110-000-111			
1,450		HEALTH SERVICES					01-0000-0-XXXX-920-0000-3140-000-111			
3,200		PLANT OPERATIONS					01-0000-0-XXXX-920-0000-8200-000-111			
0		TEXTBOOK RECOVERY					01-0000-0-XXXX-920-1755-1000-000-111			
29,148		VARIABLE SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-920-XXXX-XXXX-000-111			
75,877		POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)					01-0000-0-XXXX-920-XXXX-XXXX-999-111			
\$428,199		2017-18 Allocation								

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



Grant High School

DARRIS HINSON
Principal

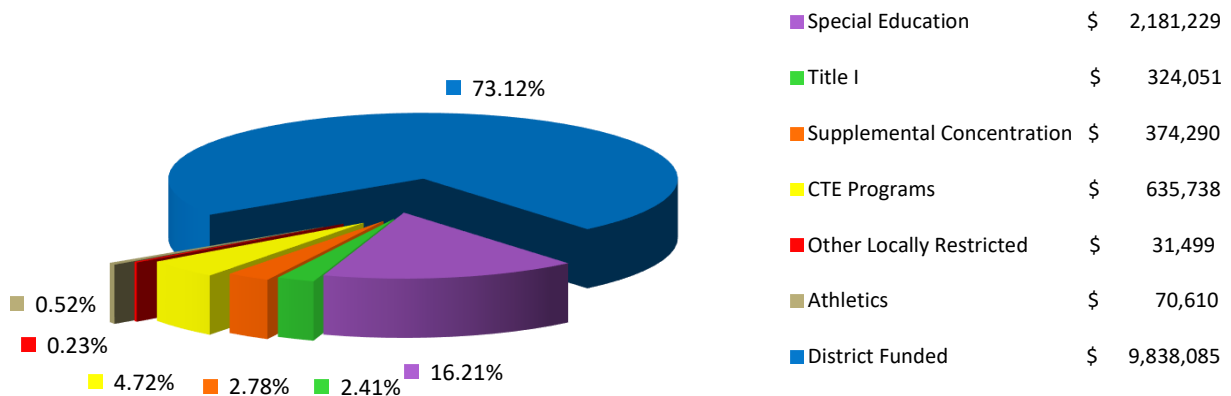
Projected 2017-18 Enrollment: 1,903

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	72.20	\$5,333,356	\$1,483,998
Principal	1.00	138,774	38,165
Vice Principal	3.00	367,249	83,152
Activity Director	1.00	79,548	33,745
Counselor	5.40	456,071	142,228
Office Manager Comprehensive High School	1.00	54,062	20,442
Attendance Clerk	1.00	42,461	17,518
Campus Safety Specialist	3.50	120,099	59,758
Registration & Student Data Specialist	1.00	49,195	14,387
Accounting Specialist-Student Accounts	1.00	46,788	18,608
Administrative Clerk School Senior	3.00	136,630	54,885
School Administrative Specialist	1.00	35,494	15,763
Library Material Technician	1.00	39,123	17,937
Health Services Assistant	1.30	45,425	18,297
Custodian	5.00	189,808	88,221
Head Custodian III	2.00	112,973	55,726
Subtotal FTE/Salaries & Benefits	103.40		\$9,409,886

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control	1.00	\$75,877
Variable Salaries and Benefits		29,148
Materials/Supplies/Operations		323,174
Subtotal Site Base Allocation	1.00	\$428,199

TOTAL DISTRICT FUNDED BUDGET:	104.40	\$9,838,085
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TOTAL GRANT HIGH SCHOOL BUDGET: \$13,455,502

HIGHLANDS HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



<i>Fund</i>	<i>Resource</i>	<i>Project</i>	<i>Year</i>	<i>Object</i>	<i>School</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>
01	-	0000	-	0	-	XXXX	-	930	-	XXXX - XXX - 111
\$39,000		GENERAL EDUCATION						01-0000-0-XXXX-930-1110-1000-000-111		
0		FINE ARTS						01-0000-0-XXXX-930-1230-1000-000-111		
0		ATHLETICS						01-0000-0-XXXX-930-1240-4200-000-111		
0		ENGLISH						01-0000-0-XXXX-930-1355-1000-000-111		
0		FOREIGN LANGUAGE						01-0000-0-XXXX-930-1385-1000-000-111		
0		JROTC						01-0000-0-XXXX-930-1438-1000-000-111		
0		MATHEMATICS						01-0000-0-XXXX-930-1500-1000-000-111		
0		MUSIC						01-0000-0-XXXX-930-1520-1000-000-111		
0		PHYSICAL EDUCATION						01-0000-0-XXXX-930-1550-1000-000-111		
0		SCIENCE						01-0000-0-XXXX-930-1600-1000-000-111		
0		SOCIAL SCIENCE						01-0000-0-XXXX-930-1650-1000-000-111		
0		WOODSHOP						01-0000-0-XXXX-930-1900-1000-000-111		
0		TESTING MONIES COLLECTED FROM STUDENTS-SAT-PSAT-ACT-ETC.						01-0000-0-XXXX-930-1750-3160-000-111		
2,052		INSTRUC. MEDIA-LIBRARY						01-0000-0-XXXX-930-0000-2420-000-111		
28,000		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		
2,620		TESTING						01-0000-0-XXXX-930-0000-3160-000-111		
13,146		PLANT OPERATIONS						01-0000-0-XXXX-930-0000-8200-000-111		
0		TEXTBOOK RECOVERY						01-0000-0-XXXX-930-1755-1000-000-111		
8,234		VARIABLE SALARY (CERTIFICATED & CLASSIFIED)						01-0000-0-XXXX-930-XXXX-XXXX-000-111		
77,927		POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)						01-0000-0-XXXX-930-XXXX-XXXX-999-111		
\$170,979		2017-18 Allocation								

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



Highlands High School

DARRYL HAWTHRONE
Principal

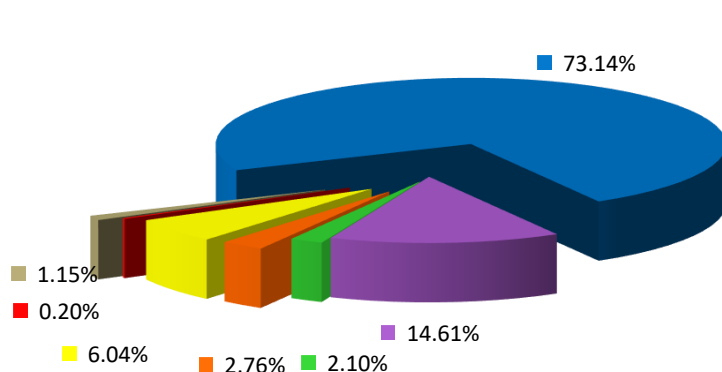
Projected 2017-18 Enrollment: 760

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	
Classroom Teacher	29.60	\$2,323,975	\$655,819
Principal	0.80	111,019	30,532
Vice Principal	1.50	184,488	49,292
Activity Director	1.00	86,318	35,109
Counselor	2.00	150,305	39,039
Office Manager Comprehensive High School	1.00	44,086	24,809
Attendance Clerk	1.00	44,436	18,016
Academic Intervention Specialist Senior	0.75	40,428	18,571
Campus Safety Specialist	1.75	64,463	18,125
Registration & Student Data Specialist	1.00	37,036	16,151
Library Materials Technician	0.50	19,561	9,007
Health Services Assistant	1.00	37,213	23,077
Custodian	3.00	118,564	54,112
Head Custodian III	1.00	58,114	21,463
Subtotal FTE/Salaries & Benefits	45.90		\$4,333,128

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	0.50		\$77,927
Variable Salaries and Benefits			8,234
Materials/Supplies/Operations			84,818
Subtotal Site Base Allocation	0.50		\$170,979

TOTAL DISTRICT FUNDED BUDGET:	46.40		\$4,504,107
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Special Education	\$	899,979
Title I	\$	129,453
Supplemental Concentration	\$	169,853
CTE Programs	\$	371,693
Other Locally Restricted	\$	12,482
Athletics	\$	70,610
District Funded	\$	4,504,107

TOTAL HIGHLANDS HIGH SCHOOL BUDGET: \$6,158,177

KEEMA HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



		Project			School				
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2	
01	- 0000	- 0	- XXXX	- 815	- XXXX	- XXXX	- XXX	- 111	
\$31,030	GENERAL EDUCATION				01-0000-0-XXXX-815-3300-1000-000-111				
1,080	INSTRUC. MEDIA-LIBRARY				01-0000-0-XXXX-815-3300-2420-000-111				
49,600	SCHOOL ADMINISTRATION				01-0000-0-XXXX-815-3300-2700-000-111				
0	INSTR. STAFF DEVELOPMENT				01-0000-0-XXXX-815-3300-2140-000-111				
0	TEXTBOOK RECOVERY				01-0000-0-XXXX-815-1755-1000-000-111				
7,323	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-815-XXXX-XXXX-000-111				
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-815-XXXX-XXXX-999-111				
\$89,033	2017-18 Allocation								

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



Keema High School

ROBERT POPE
Principal

Projected 2017-18 Enrollment: 400

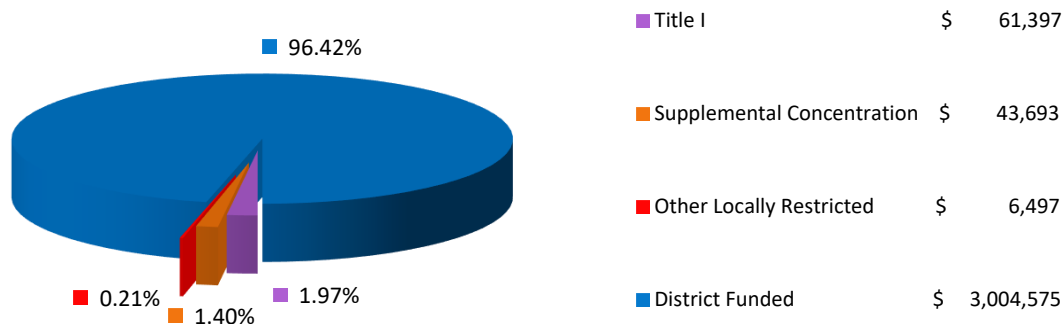
* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	22.90	\$1,750,851	\$456,689
Principal	1.00	113,348	31,161
Counselor	2.20	206,799	42,885
Office Manager Middle School/Alternative	1.00	50,083	19,439
Registration & Student Data Specialist	1.00	44,822	22,473
School Administrative Specialist	1.00	42,520	17,533
Library Materials Technician	1.00	39,123	17,937
Custodian	0.75	23,774	11,105
Subtotal FTE/Salaries & Benefits	30.85		\$2,890,542

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			7,323
Materials/Supplies/Operations			81,710
Subtotal Site Base Allocation			\$89,033

ADDITIONAL FUNDING	FTE		ALLOCATION
Additional Funding for Keema Supplemental			\$25,000
Subtotal Site Base Allocation			\$25,000

TOTAL DISTRICT FUNDED BUDGET:	30.85		\$3,004,575
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TOTAL KEEMA HIGH SCHOOL BUDGET: \$3,116,162

NOVA OPPORTUNITY SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



<i>Project</i>						<i>School</i>					
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>			
<i>01</i>	<i>-</i>	<i>0000</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>825</i>	<i>-</i>	<i>XXXX - XXX - 111</i>	
\$873	GENERAL EDUCATION				01-0000-0-XXXX-825-3400-1000-000-111						
51	LIBRARY				01-0000-0-XXXX-825-3400-2420-000-111						
2,800	SCHOOL ADMINISTRATION				01-0000-0-XXXX-825-3400-2700-000-111						
0	TEXTBOOK RECOVERY				01-0000-0-XXXX-825-1755-1000-000-111						
\$3,724	2017-18 Allocation										

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



Nova Opportunity

BOB WILKERSON
Principal

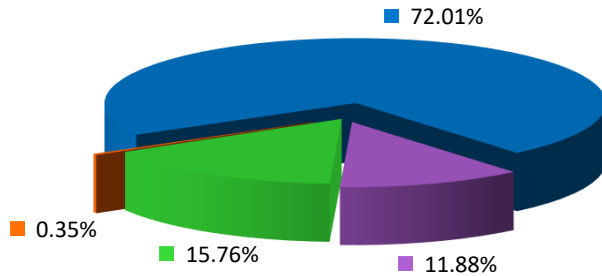
Projected 2017-18 Enrollment: 19

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS*
Classroom Teacher	4.00	\$311,621	\$75,635
Principal	0.50	61,496	16,431
Counselor	0.33	31,411	7,628
Registration & Student Data Specialist	0.50	22,411	5,687
Subtotal FTE/Salaries & Benefits	5.33		\$532,320

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			3,724
Subtotal Site Base Allocation			\$3,724

TOTAL DISTRICT FUNDED BUDGET:	5.33		\$536,044
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Special Education	\$	88,444
Title I	\$	117,305
Supplemental Concentration	\$	2,583
District Funded	\$	536,044

TOTAL NOVA OPPORTUNITY SCHOOL BUDGET: \$744,376

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



Pacific Career and Technology High School

SHANE YANG
Principal

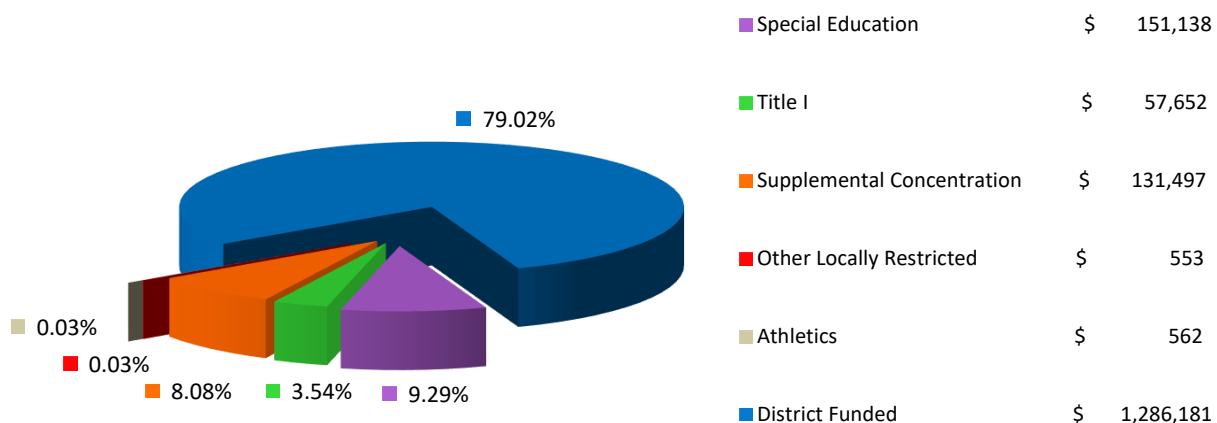
Projected 2017-18 Enrollment: 112

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	9.00	\$680,457	\$196,331
Principal	0.80	98,394	19,743
Library Materials Technician	0.25	9,781	4,504
Health Services Assistant	0.25	7,141	1,839
Office Manager Middle School/Alternative	0.80	39,089	18,793
Attendance Clerk	0.80	29,794	8,531
Campus Safety Specialist	0.88	31,843	19,202
Head Custodian III	1.00	50,960	19,660
Custodian	0.50	16,640	8,232
Subtotal FTE/Salaries & Benefits	14.28		\$1,260,934

SITE BASE ALLOCATION	FTE	ALLOCATION
Staff and Benefits in Position Control		\$0
Variable Salaries and Benefits		2,353
Materials/Supplies/Operations		22,894
Subtotal Site Base Allocation		\$25,247

TOTAL DISTRICT FUNDED BUDGET:	14.28	\$1,286,181
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TOTAL PACIFIC CAREER AND TECHNOLOGY BUDGET: \$1,627,583

RIO LINDA HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation



Project				School												
Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2								
01	-	0000	-	0	-	XXXX	-	940	-	XXXX	-	XXXX	-	XXX	-	111
\$23,774	GENERAL EDUCATION				01-0000-0-XXXX-940-1110-1000-000-111											
0	RESERVE				01-0000-0-XXXX-940-1632-1000-000-111											
11,200	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											
2,000	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											
2,000	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											
21,150	TESTING				01-0000-0-XXXX-940-0000-3160-000-111											
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											
71,100	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											
4,000	PLANT OPERATIONS				01-0000-0-XXXX-940-0000-8200-000-111											
0	TEXTBOOK RECOVERY				01-0000-0-XXXX-940-1755-1000-000-111											
42,307	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-940-XXXX-XXXX-000-111											
	POSITION CONTROL															
72,276	SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-940-XXXX-XXXX-999-111											
\$378,955	2017-18 Allocation															

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



Rio Linda High School

PAUL ORLANDO
Principal

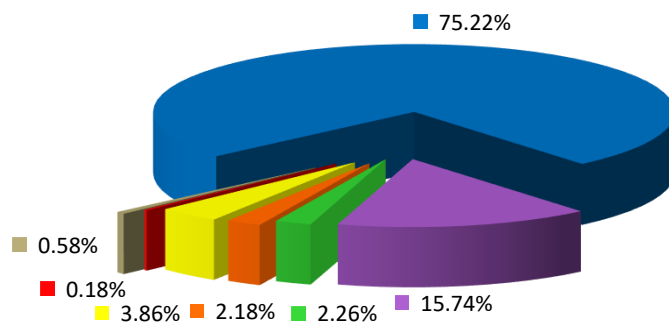
Projected 2017-18 Enrollment: 1,684

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	64.00	\$5,061,441	\$1,399,219
Principal	1.00	138,774	38,165
Vice Principal	3.00	349,600	80,444
Activity Director	1.00	89,982	22,134
Counselor	4.80	455,466	125,649
Office Manager Comprehensive High School	1.00	52,805	31,225
Attendance Clerk	1.00	40,486	10,281
Campus Safety Specialist	3.50	107,365	65,829
Registration & Student Data Specialist	1.00	48,102	18,940
Administrative Clerk School Senior	2.00	88,560	31,011
School Administrative Specialist	1.00	42,520	17,533
Accounting Specialist-Student Accounts	1.00	45,207	18,210
Library Materials Technician	1.00	39,123	17,937
Health Services Assistant	1.38	47,994	22,322
Head Custodian III	1.00	56,705	34,729
Custodian	4.50	175,291	80,524
Subtotal FTE/Salaries & Benefits	92.18		\$8,853,573

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control	1.00		\$72,276
Variable Salaries and Benefits			42,307
Materials/Supplies/Operations			264,372
Subtotal Site Base Allocation	1.00		\$378,955

TOTAL DISTRICT FUNDED BUDGET:	93.18		\$9,232,528
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Special Education	\$	1,931,965
Title I	\$	276,806
Supplemental Concentration	\$	267,138
CTE Programs	\$	473,579
Other Locally Restricted	\$	22,199
Athletics	\$	70,610
District Funded	\$	9,232,528

TOTAL RIO LINDA HIGH SCHOOL BUDGET: \$12,274,825

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



<i>Project</i>				<i>School</i>												
<i>Fund</i>	<i>Resource</i>	<i>Year</i>	<i>Object</i>	<i>Location</i>	<i>Goal</i>	<i>Function</i>	<i>LO1</i>	<i>LO2</i>								
<i>01</i>	<i>-</i>	<i>0000</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>945</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXXX</i>	<i>-</i>	<i>XXX</i>	<i>-</i>	<i>111</i>
\$9,193	CONTINUATION HIGH SCHOOL				01-0000-0-XXXX-945-3200-1000-000-111											
390	LIBRARY				01-0000-0-XXXX-945-3200-2420-000-111											
0	PARENT PARTICIPATION				01-0000-0-XXXX-945-3200-2495-000-111											
18,796	SCHOOL ADMINISTRATION				01-0000-0-XXXX-945-3200-2700-000-111											
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											
4,117	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-945-3200-XXXX-000-111											
	POSITION CONTROL															
0	SALARY (CERTIFICATED & CLASSIFIED)				01-0000-0-XXXX-945-3200-XXXX-999-111											
\$32,496	2017-18 Allocation															

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



Vista Nueva Career & Technology High School

BOB WILKERSON
Principal

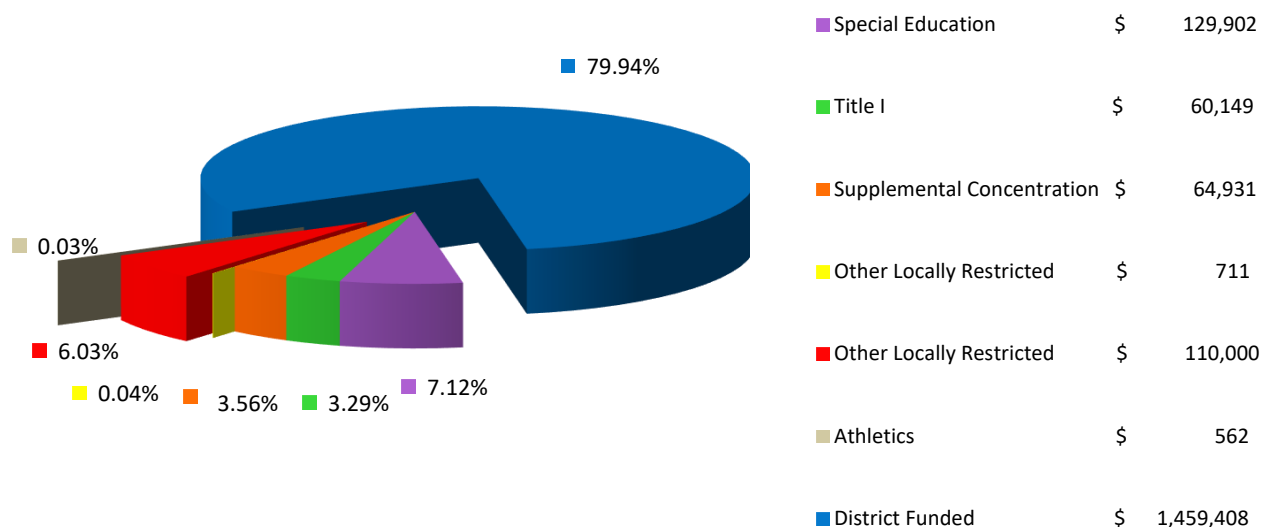
Projected 2017-18 Enrollment: 144

* May vary due to actual placements

DISTRICT FUNDED STAFF	FTE	SALARIES *	BENEFITS *
Classroom Teacher	9.60	\$740,380	\$214,433
Principal	0.50	61,496	16,431
Counselor	0.67	62,832	15,257
Office Manager Middle School/Alternative	1.00	50,666	19,586
Attendance Clerk	1.00	32,637	15,042
Campus Safety Specialist	0.88	31,843	8,102
Library Materials Technician	0.25	9,781	4,504
Health Services Assistant	0.25	7,141	1,839
Registration & Student Data Specialist	0.50	22,411	5,687
Head Custodian III	1.00	60,817	22,144
Custodian	0.50	15,850	8,033
Subtotal FTE/Salaries & Benefits	16.14		\$1,426,912

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			\$0
Variable Salaries and Benefits			4,117
Materials/Supplies/Operations			28,379
Subtotal Site Base Allocation			\$32,496

TOTAL DISTRICT FUNDED BUDGET:	16.14		\$1,459,408
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TOTAL VISTA NUEVA HIGH SCHOOL BUDGET: \$1,825,663

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, over half of our expenditures (\$179,218,322 out of \$312,647,750) 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	2016-17 Expenditures
School Programs	
Elementary	\$ 98,330,779
Middle	28,119,689
High School	52,767,854
Total, School Programs	\$ 179,218,322
District Programs/Departments	\$ 133,429,428
Grand Total	\$ 312,647,750



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	\$246,582	\$74,627
Executive Assistant	1.00	85,318	35,199
Subtotal FTE, Salaries & Benefits	2.00		\$441,726

Category	Budget Code	2017-18
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
Computer Supplies \$500-\$4,999	01-0000-0-4410-002-0000-7200-000-600	2,500
Travel & Conference	01-0000-0-52xx-002-0000-7200-000-600	10,500
Mileage	01-0000-0-5230-002-0000-7200-000-600	200
Dues & Memberships	01-0000-0-5300-002-0000-7200-000-600	3,000
Rentals/Leases/Repairs	01-0000-0-5600-002-0000-7200-000-600	2,500
Interprogram Charges/Printing	01-0000-0-5725-002-0000-7200-000-600	600
Other Services	01-0000-0-5800-002-0000-7200-000-600	3,500
Catering	01-0000-0-5825-002-0000-7200-000-600	1,500
Licensing Software	01-0000-0-5882-002-0000-7200-000-600	2,000
Postage	01-0000-0-5920-002-0000-7200-000-600	200
Wireless Services	01-0000-0-5935-002-0000-7200-000-600	1,200
TOTAL		\$33,700

Total Budget: \$475,426

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM

CYNTHIA ANDREWS
Director

After School Education and Safety Program (ASES) and 21st Century funding provide after school enrichment and academics for students in grades K - 8. The programs are run by community partners and district employees. Each site must run a full program every school day after school for a total of 15 hours per week, 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 Nutritional Services.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	1.00	\$72,197	\$24,860
After School Team Leader	1.00	26,281	13,441
Paraeducator I	1.44	35,854	16,561
Subtotal FTE, Salaries & Benefits	3.44		\$189,194

Category	Budget Code	2017-18 Budget
Materials & Supplies*	01-0601-0-43xx-090-1237-xx00-000-525	\$36,904
Travel & Conference	01-0601-0-5200-090-1237-2100-000-525	1,400
Mileage*	01-0601-0-5230-090-1237-2100-000-525	1,100
Interprogram Charges/Printing	01-0601-0-5725-090-1237-xx00-000-525	322
Other Services*	01-0601-0-5800-090-xxxx-xx00-000-525	18,047
Licensing Software	01-0601-0-5882-090-1237-1000-000-525	10,343
Cell Phone Services*	01-0601-0-5930-090-1237-2100-000-525	9,000
Materials & Supplies	01-6010-0-43xx-xxx-xxxx-1000-000-448	68,187
Subagreements for Services	01-6010-0-5100-xxx-1110-1000-000-448	2,768,526
Other Services	01-6010-0-5800-xxx-xxxx-1000-x0x-448	909,879
Catering	01-6010-0-5825-xxx-1695-1000-000-448	8,953
Direct Support/Indirect Cost @ 5%	01-6010-0-7310-090-0000-7210-000-448	53,956
TOTAL		\$3,886,617

Allocated Revenue: \$ 3,901,637

Contribution: \$ 174,174

Total Revenue: \$ 4,075,811

* includes part of the matching/in-kind cost

Total Budget: \$4,075,811

(Restricted)

\$ 3,847,681 of the above budget is also reflected in the school site budgets.

ARTS & CAREER EDUCATION

JACQUELINE WHITE
Director

The Arts and Career Education department serves students Pre K-Adult 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	\$31,675	\$10,107
Administrative Secretary Senior	0.40	21,291	10,845
Administrative Clerk Senior	0.40	18,284	10,087
Subtotal FTE, Salaries & Benefits	1.13		\$102,289

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0000-0-4300-135-0000-2100-000-615	\$1,000
Travel & Conference	01-0000-0-5200-135-0000-2100-000-615	1,000
Mileage	01-0000-0-5230-135-0000-2100-000-615	1,720
Grant High School Organ Repair	01-0000-0-5600-135-0000-2495-630-615	2,455
Catering	01-0000-0-5825-135-0000-2100-000-615	280
TOTAL		\$6,455

Total Budget: \$108,744

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-Resident* development and residencies, Carnegie Hall *Link-UP* program and GLOBE Education.

STAFF	FTE	SALARIES	BENEFITS
Director, Arts & Career	0.35	\$46,167	\$12,934
TOSA Arts Integration	2.00	149,958	39,605
Program Development Specialist-VAPA	1.00	68,395	20,231
Administrative Secretary Senior	0.30	15,968	8,134
Subtotal FTE, Salaries & Benefits	3.65		\$361,392

Category	Budget Code	2017-18 Budget
Certificated Salaries - Substitute	01-0032-0-1104-135-1695-1000-000-476	\$16,008
Certificated Salaries	01-0032-0-1106-135-1660-1000-000-476	6,169
Classified - Extra Duty	01-0032-0-2203-135-1520-2420-000-476	4,579
Contracted Services	01-0032-0-2703-135-1x95-xxx0-000-476	11,052
Variable Benefits	01-0032-0-3xxx-135-1xxx-xxx0-000-476	6,981
Materials & Supplies	01-0032-0-43xx-135-xxxx-xx00-000-476	26,000
Travel & Conferences	01-0032-0-5225-135-1695-2100-000-476	4,000
Mileage	01-0032-0-5230-135-xxxx-xx00-000-476	1,500
Rents/Leases/Repairs	01-0032-0-5600-135-1xx0-1000-xxx-476	32,247
Interprogram Charges	01-0032-0-5742-135-1795-1000-000-476	15,000
Professional/Consulting Services	01-0032-0-5800-135-1x95-xxx0-000-476	103,000
Catering	01-0032-0-5825-135-1695-1000-000-476	4,000
Field Trips	01-0032-0-5865-135-1xxx-1000-xx0-476	11,000
Wireless Service	01-0032-0-5935-135-0000-2100-000-476	101
TOTAL		\$241,637

Contribution Revenue: \$ 430,761
Carryover: \$ 172,268
Total: \$ 603,029

Total Budget: \$603,029
(Locally Restricted)

ASSESSMENT & ACCOUNTABILITY

UVE DAHMEN
Director

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	\$126,012	\$45,457
Coordinator, Assessment Services	1.00	105,188	40,206
Data Management Analyst	1.00	69,473	24,325
Research Associate	1.00	63,227	22,751
Administrative Secretary	1.00	58,092	25,817
Subtotal FTE, Salaries & Benefits	5.00		\$580,548

Category	Budget Code	2017-18 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	42,784
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	9,200
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	2,000
Other Services	01-0000-0-58xx-210-xxxx-3160-000-621	16,221
Catering	01-0000-0-5825-210-0000-xxxx-000-621	10,100
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	9,000
Other Services	01-0000-0-5800-210-9601-7180-000-621	13,641
TOTAL		\$114,705

Total Budget: \$695,253

ATHLETIC TRANSPORTATION AND SAFETY

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

Category	Budget Code	2017-18 Budget
Athletic 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		
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	\$29,809
Executive Assistant Senior	1.00	98,737	38,581
Subtotal FTE, Salaries & Benefits	8.00		\$230,127

Category	Budget Code	2017-18 Budget
Classified Health & Welfare	01-0000-0-3402-010-0000-7110-000-652	\$3,300
Materials & Supplies	01-0000-0-43xx-010-0000-7110-000-652	3,108
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-010-0000-7110-000-652	700
Computer Supplies \$500-\$4,999	01-0000-0-4410-010-0000-7110-000-652	3,100
Travel & Conference:		
Travel & Conference	01-0000-0-5200-010-0000-7110-000-652	980
Bob Bastian	01-0000-0-5200-011-0000-7110-000-652	2,500
Ramona Landeros	01-0000-0-5200-012-0000-7110-000-652	2,500
Linda Fowler	01-0000-0-5200-013-0000-7110-000-652	2,500
Michael Baker	01-0000-0-5200-014-0000-7110-000-652	2,500
Basim Elkarra	01-0000-0-5200-015-0000-7110-000-652	2,500
Michelle Rivas	01-0000-0-5200-016-0000-7110-000-652	2,500
Rebecca Sandoval	01-0000-0-5200-017-0000-7110-000-652	2,500
Mileage	01-0000-0-5230-010-0000-7110-000-652	500
Dues & Memberships	01-0000-0-5300-010-0000-7110-000-652	23,000
Interprogram Charges/Postage	01-0000-0-5715-010-0000-7110-000-652	50
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7110-000-652	350
Interfund Charges/Nutrition Services	01-0000-0-5753-010-0000-7110-000-652	867
Other Services	01-0000-0-5800-010-0000-7110-000-652	13,662
Catering	01-0000-0-5825-010-0000-7110-000-652	11,187
Postage	01-0000-0-5920-010-0000-7110-000-652	50
Wireless Services	01-0000-0-5935-010-0000-7110-000-652	2,900
TOTAL		\$81,254

Total Budget: \$311,381

BUSINESS SUPPORT SERVICES

GREG RASH
Director

Business Support Services (BSS) Department is primarily responsible for the District's risk management needs. These needs include management of risks associated with liability, property loss, workers' compensation and compliance with federal, state and local safety and environmental laws, regulations and codes. BSS 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	\$116,194	\$42,980
Subtotal FTE, Salaries & Benefits	1.00		\$159,174

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0000-0-4300-021-0000-7200-000-617	\$3,023
Computer Supplies \$500-\$4,999	01-0000-0-4410-021-0000-7200-000-617	1,000
Travel & Conference	01-0000-0-5200-021-0000-7200-000-617	400
Mileage	01-0000-0-5230-021-0000-7200-000-617	200
Other Services	01-0000-0-5800-021-0000-7200-000-617	8,023
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	118,000
Hazardous Waste Disposal	01-0000-0-5525-021-9266-8200-000-617	71,400
TOTAL		\$236,260

Total Budget: \$395,434

CALIFORNIA PARTNERSHIP ACADEMIES

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. 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	\$24,012	\$7,527
Subtotal FTE, Salaries & Benefits	0.40		\$31,539

Category	Budget Code	2017-18 Budget
Certificated Salaries -Extra Duty	01-7220-8-1103-920-3800-1000-000-757	\$6,000
Certificated Salaries - Substitutes	01-7220-8-1104-9x0-3800-1000-000-7xx	15,170
Certificated Variable Benefits	01-7220-8-3xx1-9x0-3800-1000-000-7xx	3,731
Textbooks	01-7220-8-4100-920-3800-1000-000-708	2,000
Materials & Supplies	01-7220-8-4300-9x0-3800-1000-000-7xx	34,404
Travel & Conference	01-7220-8-5200-9x0-3800-1000-000-7xx	9,500
Rentals/Leases/Repairs	01-7220-8-5600-920-3800-1000-000-708	1,500
Interprogram Charges/Field Trips	01-7220-8-5742-910-3800-1000-000-725	500
Other Services	01-7220-8-5800-920-3800-1000-000-7xx	19,100
Field Trips	01-7220-8-5865-9x0-3800-1000-000-7xx	34,501
Set Aside	01-7220-8-5885-9x0-3800-1000-000-7xx	50,000
Direct Support/Indirect Cost @ 5.72%	01-7220-8-7310-9x0-3800-7210-000-7xx	11,895
TOTAL		\$188,301

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. 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	\$23,941	\$7,453
Subtotal FTE, Salaries & Benefits	0.40		\$31,394

Category	Budget Code	2017-18 Budget
Certificated Salaries - Extra Duty	01-6385-8-1104-9x0-3800-1000-000-46X	\$7,150
Certificated Variable Benefits	01-6385-8-3xx1-9x0-3800-1000-000-46x	1,261
Materials & Supplies	01-6385-8-4x00-920-3800-1000-000-463	23,650
Travel & Conference	01-6385-8-5200-9x0-3800-1000-000-46x	15,800
Licensing Software	01-6385-8-5882-940-3800-1000-000-464	5,533
Set Aside	01-6385-8-5885-9x0-3800-1000-000-46x	27,334
Equipment	01-6385-8-6400-940-3800-1000-000-464	20,000
Direct Support/Indirect Cost @ 5.72%	01-6385-8-7310-9x0-3800-7210-000-46x	7,558
TOTAL		\$108,286

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

Capital Region Academies for the Next Economy (CRANE) works to establish a regional clearinghouse for information, resources, technical support and work-based learning for both new and established Career Pathways in high schools in the Capital Region. CRANE funding focuses on six primary industry sectors: Advanced Manufacturing, Agriculture, Natural Resources, and Food Production, Construction and Clean Energy, Engineering, Health and Biological, and Information and Communication Technologies.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Career Option Teacher	0.60	\$31,779	\$10,446
Education Pathway Teacher	0.60	33,543	10,792
Administrative Clerk Senior	0.60	27,426	15,131
Subtotal FTE, Salaries & Benefits	1.80		\$129,117

Category	Budget Code	2017-18 Budget
Certificated Salaries - Extra Hours	01-6387-0-1103-9x0-3800-1000-726-765	\$9,600
Classified Salaries - Students	01-6387-0-2961-9x0-3800-1000-726-765	52,800
Certificated Variable Benefits	01-6387-0-3xxx-9x0-3800-1000-726-765	2,622
Textbooks	01-6387-0-4100-xxx-3800-1000-000-765	26,515
Materials & Supplies	01-6387-0-4xx0-xxx-xxx0-1000-xxx-765	210,343
Computer Supplies \$500-\$4,999	01-6387-0-4410-920-3800-1000-732-765	25,000
Travel & Conference	01-6387-0-5200-xxx-xxxx-xx00-xxx-765	9,000
Mileage	01-6387-0-5230-930-3800-1000-000-765	500
Dues & Memberships	01-6387-0-5300-9x0-1110-1000-431-765	6,000
Other Services	01-6387-0-5xxx-xxx-xxxx-xx00-xxx-765	243,072
Licensing Software	01-6387-0-5882-930-3800-1000-734-765	278
Equipment	01-6387-0-6400-930-3800-1000-734-765	221,722
Direct Support/Indirect Cost @ 5.72%	01-6387-0-7310-200-0000-7210-000-765	20,871
TOTAL		\$828,323

State Revenue: \$ 957,440

Total Budget: \$957,440
(Restricted)

\$ 876,424 of the above budget is also reflected in the school site budgets.

CARL PERKINS TITLE I, PART C

JACQUELINE WHITE
Director

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.

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

Category	Budget Code	2017-18 Budget
Certificated Salaries - Extra Duty	01-3550-0-1103-xxx-3800-1000-xxx-301	\$12,580
Certificated Salaries - Substitutes	01-3550-0-1104-xxx-3800-1000-xxx-301	18,445
Variable Benefits	01-3550-0-3xxx-xxx-3800-1000-xxx-301	5,470
Materials & Supplies	01-3550-0-4300-xxx-3800-1000-xxx-301	169,976
Materials & Supplies over \$500 - \$4,999	01-3550-0-4400-xxx-3800-1000-xxx-301	49,889
Computer Supplies over \$500 - \$4,999	01-3550-0-4410-xxx-3800-1000-xxx-301	15,789
Interprogram Charges/Printing	01-3550-0-5725-xxx-3800-1000-xxx-301	20,000
Interprogram Charges/Field Trips	01-3550-0-5742-xxx-3800-1000-xxx-301	2,000
Field Trips	01-3550-0-5865-xxx-3800-1000-xxx-301	5,582
Other Services	01-3550-0-5800-xxx-3800-1000-xxx-301	10,000
Licensing Software	01-3550-0-5882-xxx-3800-xxx0-xxx-301	5,200
Direct Support/Indirect Cost @ 5%	01-3550-0-7310-200-0000-7210-000-301	15,746
TOTAL		\$330,677

Total Revenue: \$330,677

**Total Budget: \$330,677
(Restricted)**

COMMUNICATIONS

ZENOBI A GERALD
Director

The Communications Department is committed to increasing support and shared responsibility for student success by ensuring that all stakeholders have a clear understanding of the District's 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: developing and maintaining a proactive media relations program, maximizing awareness and support of the district's strategic goals and programs, public relations counsel and training, key message development, crisis communication, community relations and engagement, school marketing and promotion, publications and materials and web content and development. The Communications Department is also responsible for the District's Back to School Rally, TR Top Scholars, and employee recognition programs (Teacher of the Year, Classified Employee of the Year and Retiree Appreciation).

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Director, Communications	1.00	\$126,012	\$38,025
Communication Specialist	1.00	77,230	27,540
Multimedia Production Specialist	1.00	66,241	30,392
Administrative Secretary	1.00	53,028	20,181
Subtotal FTE, Salaries & Benefits	4.00		\$438,649

Category	Budget Code	2017-18 Budget
Communications Operating Budget		
Classified Variable Salaries	01-0000-0-2401-040-0000-7180-000-604	\$2,000
Classified Variable Benefits	01-0000-0-3xxx-040-0000-7180-000-604	201
Materials & Supplies	01-0000-0-4300-040-0000-7180-000-604	4,000
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	1,960
Computer Supplies \$500-\$4,999	01-0000-0-4410-040-0000-7180-000-604	1,500
Travel & Conference	01-0000-0-5200-040-0000-7180-000-604	399
Mileage	01-0000-0-5230-040-0000-7180-000-604	1,700
Dues & Memberships	01-0000-0-5300-040-0000-7180-000-604	600
Rentals/Leases/Repairs	01-0000-0-5600-040-0000-7180-000-604	7,200
Interprogram Charges/Postage	01-0000-0-5715-040-0000-7180-000-604	6,000
Interprogram Charges/Printing	01-0000-0-5725-040-0000-7180-000-604	10,000
Food Services	01-0000-0-5753-040-0000-7180-000-604	200
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	100
Postage	01-0000-0-5920-040-0000-7180-000-604	61,640
Cellular Telephones	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

Total Budget: \$800,389

COMMUNITY-BASED ENGLISH TUTORING

JACQUELYN MOORE, 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	2017-18 Budget
Certificated Salaries - Extra Duty	01-0028-0-1903-100-0000-2495-000-447	\$12,800
Classified Salaries - Extra Duty	01-0028-0-2903-100-0000-2495-000-447	8,315
Variable Benefits	01-0028-0-3xxx-100-0000-2495-000-447	3,969
Materials	01-0028-0-4300-100-0000-2495-000-447	16,346
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

KIMBELY BARNETT
Executive 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	\$52,186	\$20,006
Manager, Custodial Services	1.00	84,824	29,324
Supervisor, Custodial Services	2.00	157,515	59,663
Head Custodian III	1.00	56,705	16,279
Custodian	3.00	119,592	54,372
Administrative Secretary	0.50	27,066	13,670
Administrative Clerk Senior	1.00	34,382	15,482
Subtotal FTE, Salaries & Benefits	9.00		\$741,066

Category	Budget Code	2017-18 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	485,000
Classified Variable Benefits	01-0000-0-3xxx-xxx-0000-8200-000-629	72,651
Custodial Supplies	01-0000-0-4300-xxx-0000-8200-000-629	344,297
Materials & Supplies - Meetings	01-0000-0-4325-xxx-0000-8200-000-629	500
Maint of Equip/Bldg/Vehc/Grounds	01-0000-0-4350-xxx-0000-8200-000-629	2,500
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-xxx-0000-8200-000-629	30,000
Computer Supplies \$500-\$4,999	01-0000-0-4410-xxx-0000-8200-000-629	2,000
Travel & Conference	01-0000-0-5200-xxx-0000-8200-000-629	6,500
Mileage	01-0000-0-5230-xxx-0000-8200-000-629	3,500
Dues & Memberships	01-0000-0-5300-xxx-0000-8200-000-629	1,800
Rentals/Leases/Repairs	01-0000-0-5600-xxx-0000-8200-000-629	10,000
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
Staff Development & Technology Service	01-0000-0-5738-xxx-0000-8200-000-629	100
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	2,000
Catering	01-0000-0-5825-xxx-0000-8200-000-629	3,000
Licensing Software	01-0000-0-5882-xxx-0000-8200-000-629	1,000
Cellular Telephones	01-0000-0-5930-xxx-0000-8200-000-629	6,695
Wireless Services	01-0000-0-5935-xxx-0000-8200-000-629	1,000
TOTAL		\$1,149,543

Total Budget: \$1,890,609

DISTRICT FUNDED NEEDS

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

Category	Budget Code	2017-18 Budget
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-xxxx-620-666	1,768,171
Debt Service Interest - Dell	01-0000-0-7438-180-0000-9100-620-666	22,201
Debt Service Principal - Dell	01-0000-0-7439-180-0000-9100-620-666	575,023
Business Office Admin.	01-0000-0-5800-xxx-0000-7200-625-666	200,050
District Audit	01-0000-0-5800-020-0000-7190-642-666	71,800
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	453,606
Building CAM	01-0000-0-5800-000-0000-8200-659-666	173,268
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	34,629
Debt Service Principal - Facilities	01-0000-0-7439-000-0000-9100-690-666	208,132
Bond Fees - RL/NS/TRUSD	01-0000-0-5800-000-0000-7200-694-666	15,000
Debt Service Interest - Technology	01-0000-0-7438-180-0000-9100-695-666	3,299
Debt Service Principal - Technology	01-0000-0-7439-180-0000-9100-695-666	198,109
TOTAL		\$4,096,288

Total Budget: \$4,096,288

EDUCATION PROTECTION ACCOUNT

KATE INGERSOLL
Executive Director

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by voters on November 6, 2012, temporarily 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	Budget Code	2017-18 Budget
Teacher Salary Offset	01-1400-0-1106-333-1110-1000-000-468	\$26,556,000
Teacher Salary Benefits Offset	01-1400-0-3xx1-333-1110-1000-000-468	8,134,722
TOTAL		\$34,690,722

Allocated Revenue:	\$32,194,865	Total Budget:	\$34,690,722
Charter Revenue:	2,495,857		
Total Revenue:	\$34,690,722		

FACILITIES, CONSTRUCTION & ENGINEERING

KIMBELY BARNETT
Executive Director
PERRY HERRERA
Director

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	\$111,470	\$36,167
Administrative Secretary	1.00	42,765	24,476
Capital Project Assistant I	1.00	39,021	21,011
Subtotal FTE, Salaries & Benefits	3.00		\$ 274,910

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0000-0-4300-160-0000-7200-000-616	\$4,000
Computer Software & Supplies	01-0000-0-4310-160-0000-7200-000-616	250
Computer Supplies \$500-\$4,999	01-0000-0-4410-160-0000-7200-000-616	1,000
Travel & Conference	01-0000-0-5200-160-0000-7200-000-616	5,000
Mileage	01-0000-0-5230-160-0000-7200-000-616	1,000
Dues & Memberships	01-0000-0-5300-160-0000-7200-000-616	1,000
Rentals/Leases/Repairs	01-0000-0-5600-160-0000-7200-000-616	6,000
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	200
Interprogram Charges/Printing	01-0000-0-5725-160-0000-7200-000-616	500
Interprogram Charges/Transp. Repairs	01-0000-0-5743-160-0000-7200-000-616	400
Other Services	01-0000-0-5800-160-0000-7200-000-616	42,145
Advertisement	01-0000-0-5810-160-0000-7200-000-616	200
Catering	01-0000-0-5825-160-0000-7200-000-616	1,500
Licensing Software	01-0000-0-5882-160-0000-7200-000-616	8,000
Wireless Services	01-0000-0-5935-160-0000-7200-000-616	800
TOTAL		\$72,995

Total Budget: \$347,905

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	\$144,713	\$49,088
Director, Budgetary Accounting	1.00	132,540	35,059
Director, Payroll & Benefits	1.00	126,040	38,032
Manager, Accounts Payable	1.00	93,737	34,800
Supervisor, Payroll/Benefits	1.00	78,101	25,951
Budget Analyst, Senior	3.00	253,588	84,438
Accounting Analyst-Student Accounts	1.00	72,421	31,949
Budget Analyst	1.00	72,421	29,428
Budget Technician	4.00	233,427	91,796
Administrative Assistant II	1.00	63,475	22,814
Administrative Secretary	1.00	54,131	20,459
Financial Accountant	1.00	72,421	36,168
Accounting Technician Senior	1.00	63,227	29,632
Accounting Technician	6.00	316,831	115,921
Attendance Accounting Analyst	1.00	75,870	32,818
Attendance Data Technician	1.75	95,868	32,255
Benefit Plans Technician	2.00	106,517	40,619
Payroll & Benefits Plans Analyst	2.00	141,848	60,622
Payroll Assistant	2.00	76,668	32,956
Payroll Technician	6.75	351,870	148,533
Accounting Clerk	1.00	37,918	16,373
Subtotal FTE, Salaries & Benefits	40.50		\$3,673,343

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0000-0-4300-020-0000-7300-000-602	\$30,210
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	2,000
Dues & Memberships	01-0000-0-5300-020-0000-7300-000-602	900
Rentals/Leases/Repairs	01-0000-0-5600-020-0000-7300-000-602	30,000
Interprogram Charges/Printing	01-0000-0-5725-020-0000-7300-000-602	10,000
Other Services	01-0000-0-5800-020-0000-7300-000-602	92,000
Licensing Software	01-0000-0-5882-020-0000-7300-000-602	35,750
Postage	01-0000-0-5920-020-0000-7300-000-602	3,000
Wireless Services	01-0000-0-5935-020-0000-7300-000-602	500
TOTAL		\$229,360

Total Budget: \$3,902,703

GENERAL SERVICES

KIMBELY BARNETT
Executive Director

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

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, General Services	1.00	\$141,713	\$45,989
Manager, Facilities Planning/Efficiency	1.00	92,238	28,087
Administrative Secretary Senior	1.00	62,119	22,472
Accounting Technician	1.00	52,749	20,111
Facility Services Specialist	1.00	51,765	33,484
Senior Budget Analyst	0.50	43,790	14,031
Subtotal FTE, Salaries & Benefits	5.50		\$608,548

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0000-0-4300-067-0000-7200-000-667	\$5,426
Materials & Supplies - Meetings	01-0000-0-4325-067-0000-7200-000-667	500
Computer Supplies \$500-\$4,999	01-0000-0-4410-067-0000-7200-000-667	2,000
Travel & Conference	01-0000-0-5200-067-0000-7200-000-667	3,500
Dues & Memberships	01-0000-0-5300-067-0000-7200-000-667	800
Rentals/Leases/Repairs	01-0000-0-5600-067-0000-7200-000-667	6,500
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	4,000
Postage	01-0000-0-5920-067-0000-7200-000-667	50
Cellular Telephones	01-0000-0-5930-067-0000-7200-000-667	1,024
Wireless Services	01-0000-0-5935-067-0000-7200-000-667	800
TOTAL		\$27,700

Total Budget: \$636,248

GIFTED & TALENTED EDUCATION

CYNTHIA ANDREWS
Director

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
<hr/>			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2017-18 Budget
Certificated Salaries - Stipends	01-0036-0-1102-xxx-1110-1000-000-502	\$2,300
Certificated Salaries - Extra Duty	01-0036-0-1103-xxx-xxx0-1000-000-502	22,587
Certificated Salaries - Substitute	01-0036-0-1104-910-1110-1000-000-502	1,684
Variable Benefits	01-0036-0-3xx1-xxx-xxx0-1000-000-502	4,684
Materials & Supplies	01-0036-0-4xx0-xxx-xxx0-1000-000-502	52,032
Materials & Supplies - Meetings	01-0036-0-4325-xxx-xxxx-xxxx-000-502	1,200
Travel and Conference	01-0036-0-5200-xxx-1xxx-1000-000-502	22,103
Interprogram Charges/Field Trips	01-0036-0-5742-xxx-1110-1000-000-502	2,199
Other Services	01-0036-0-58xx-xxx-xxxx-xxxx-000-502	58,755
Field Trips	01-0036-0-5865-xxx-xxx0-1000-000-502	22,035
Licensing Software	01-0036-0-5882-090-1750-1000-000-502	8,000
Set Aside	01-0036-0-5885-090-1110-1000-000-502	33,891
Postage	01-0036-0-5920-090-0000-2495-000-502	350
TOTAL		\$231,820

Contribution Revenue: \$ 231,820

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

\$ 151,917 of the above budget is also reflected in the school site budgets.

HUMAN RESOURCES

GINA CARREÓN
Assistant 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
Assistant Supt., Human Resources	1.00	\$161,391	\$31,448
Director, Human Resources	2.00	271,832	57,190
Human Resources Manager	3.00	272,127	87,303
Executive Assistant I	1.00	63,137	29,610
Administrative Secretary I	2.00	123,620	51,669
Human Resources Technician	5.00	247,177	88,367
District Receptionist-Bilingual	1.00	36,379	22,867
Human Resources Assistant	1.00	44,004	11,167
Subtotal FTE, Salaries & Benefits	16.00		\$1,599,288

Category	Budget Code	2017-18 Budget
Classified Support - Overtime	01-0000-0-2401-030-0000-7400-000-603	\$1,500
Classified Variable Benefits	01-0000-0-3xx2-030-0000-7400-000-603	180
Materials & Supplies	01-0000-0-4xxx-030-0000-7400-000-603	41,000
Travel & Conference	01-0000-0-52xx-030-0000-7400-000-603	10,900
Dues & Memberships	01-0000-0-5300-030-0000-7400-000-603	2,000
Rentals/Leases/Repairs	01-0000-0-5600-030-0000-7400-000-603	8,000
Interprogram Charges/Printing	01-0000-0-5725-030-0000-7400-000-603	3,000
Interfund Charges/Nutrition Services	01-0000-0-5753-030-0000-7400-000-603	200
Other Services	01-0000-0-5800-030-0000-7400-000-603	50,000
Advertisement	01-0000-0-5810-030-0000-7400-000-603	3,000
Legal Fees	01-0000-0-5880-030-0000-7400-000-603	15,000
Licensing Software	01-0000-0-5882-030-0000-7400-000-603	13,000
Postage	01-0000-0-5920-030-0000-7400-000-603	30
Cellular Telephones	01-0000-0-5930-030-0000-7400-000-603	500
Wireless Services	01-0000-0-5935-030-0000-7400-000-603	800
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	11,000
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	10,000
Classified Variable Benefits	01-0000-0-3xx2-030-9220-7400-000-603	3,350
Supplies	01-0000-0-4300-030-9220-7400-000-603	2,000
T.B. Testing/Fingerprinting/CPR Training	01-0000-0-58x0-030-9220-7400-000-603	30,000
Communications	01-0000-0-5910-030-9220-7400-000-603	5,000
Materials & Supplies (Negotiations)	01-0000-0-43xx-030-9455-7120-000-603	4,100
Travel & Conference (Negotiations)	01-0000-0-5200-030-9455-7120-000-603	2,300
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)	01-0000-0-5800-030-9570-7120-000-603	6,240
TOTAL		\$258,900

Total Budget: \$1,858,188

INNOVATION, RESEARCH & DESIGN

SARA NOGUCHI, Ed.D.
Associate Superintendent

The Innovation, Research & Design (IRD) Division is an education unit responsible for the integration of the systems of technology, student engagement, career and technical learning, adult education, early childhood education, extended learning opportunities, and extended services and programs. The division is also responsible for developing deep partnerships with parents, community members, and businesses to enhance the learning experience of our students.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Associate Supt., Innovation, Research & Design	1.00	\$208,771	\$50,505
Executive Assistant II	1.00	85,318	27,770
Subtotal FTE, Salaries & Benefits	2.00		\$372,364

Category	Budget Code	2017-18 Budget
Books Other Than Textbooks	01-0000-0-4200-130-0000-2100-000-613	\$2,338
Materials & Supplies	01-0000-0-4300-130-0000-2100-000-613	2,532
Materials & Supplies - Meetings	01-0000-0-4325-130-0000-2100-000-613	1,000
Computer Supplies	01-0000-0-4410-130-0000-2100-000-613	2,795
Travel & Conference	01-0000-0-52xx-130-0000-2100-000-613	7,000
Dues & Memberships	01-0000-0-5300-130-0000-2100-000-613	1,600
Rentals/Leases/Repairs	01-0000-0-5600-130-0000-2100-000-613	1,000
Interprogram Charges/Postage	01-0000-0-5715-130-0000-2100-000-613	500
Interprogram Charges/Printing - Admn	01-0000-0-5725-130-0000-2100-000-613	1,000
Staff Development & Technology Services	01-0000-0-5738-130-0000-2100-000-613	129
Catering	01-0000-0-5825-130-0000-2100-000-613	2,000
Cellular Telephones	01-0000-0-5930-130-0000-2100-000-613	500
Wireless Services	01-0000-0-5935-130-0000-2100-000-613	500
TOTAL		\$22,894

Total Budget: \$395,258

INSTRUCTIONAL & TECHNOLOGY SUPPORT SERVICES

RUSS SELKEN
Executive Director

Instructional and Technology Support 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. Instructional 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	\$143,513	\$41,432
Manager, Applications & Databases	1.00	118,256	40,979
Manager, Systems & Network Operations	1.00	121,212	36,815
Manager, IT User Services	1.00	106,686	38,063
Database Administrator	2.00	139,839	57,016
IT User Support Analyst	2.00	138,324	39,258
Network Analyst	3.00	202,618	72,372
IT Cable/Infrastructure Technician	2.00	123,619	44,788
Database Administrator Senior	1.00	85,067	28,255
Network Administrator	1.00	89,182	29,292
Systems Administrator	1.00	89,182	29,292
Technology Services Specialist	1.00	57,595	14,592
Administrative Secretary Senior	1.00	56,472	21,049
Systems/Applications Analyst Senior	1.00	81,378	34,206
Systems/Applications Analyst	1.00	74,343	20,012
IT User Support Technician Senior	6.00	327,871	119,961
IT User Support Technician	10.00	492,402	201,266
Applications Developer	1.00	81,187	34,158
Applications & Data Architect	1.00	79,524	33,739
Coord., Instructional Tech	2.00	198,686	56,805
Subtotal FTE, Salaries & Benefits	40.00		\$3,800,306

Category	Budget Code	2017-18 Budget
Classified - Overtime	01-0000-0-2xxx-180-0000-7700-000-618	\$159,000
Classified Variable Benefits	01-0000-0-3xxx-180-0000-7700-000-618	11,100
Books Other Than Textbooks	01-0000-0-4200-180-0000-7700-000-618	400
Materials & Supplies	01-0000-0-4300-180-0000-7700-000-618	50,000
Computer Software & Supplies	01-0000-0-4310-180-0000-7700-000-618	70,000
Software Purchase/ IT Approval	01-0000-0-4318-180-0000-7700-000-618	2,500
Materials & Supplies - Meetings	01-0000-0-4325-180-0000-7700-000-618	2,500
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	60,000
Travel & Conference	01-0000-0-5200-180-0000-7700-000-618	15,000
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	20,000
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	10,000
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	50
Interprogram Charges/Printing	01-0000-0-5725-180-0000-7700-000-618	500
Staff Development & Technology Service	01-0000-0-5738-180-0000-7700-000-618	(1,498)
Interprogram Charges/Vehicle Repairs	01-0000-0-5743-180-0000-7700-000-618	4,000
Other Services	01-0000-0-58xx-180-0000-7700-000-618	524,052
Catering	01-0000-0-5825-180-0000-7700-000-618	1,500
Consultants	01-0000-0-5832-180-0000-7700-000-618	15,000
Licensing Software	01-0000-0-5882-180-0000-7700-000-618	521,053
Postage	01-0000-0-5920-180-0000-7700-000-618	100
Cellular Telephones/ Wireless Services	01-0000-0-59xx-180-0000-7700-000-618	4,000
Equipment	01-0000-0-64xx-180-0000-7700-000-618	150,000
Other Debt Service Principal/Interest	01-0000-0-74xx-180-0000-9100-000-618	509,146
IT Inventory	01-0000-0-xxxx-180-9670-7700-000-618	25,000
Ed Tech		
Certificated Variables Salaries	01-0000-0-1103-180-1345-2140-000-618	\$52,700
Substitute Salaries	01-0000-0-1104-180-1345-1000-000-618	1,600
Variable Benefits	01-0000-0-3xxx-180-1345-xxxx-000-618	2,182
Materials & Supplies	01-0000-0-4xxx-180-1345-xxxx-000-618	12,200
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
Advertisement	01-0000-0-5810-180-1345-2140-000-618	50
Catering	01-0000-0-5825-180-1345-2140-000-618	1,000
Licensing Software	01-0000-0-5882-180-1345-xxxx-000-618	2,000
TOTAL		\$2,278,435

Total Budget: \$6,078,741

Direct Program Chargebacks: (\$75,000)

INSTRUCTIONAL MATERIALS CENTER

KIMBELY BARNETT
Executive Director

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	\$66,175	\$27,857
Instructional Materials Technician	1.75	74,433	27,859
Subtotal FTE, Salaries & Benefits	2.75		\$196,324

Category	Budget Code	2017-18 Budget
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	4,671
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	2,500
Mileage	01-0000-0-5230-240-0000-2100-000-634	500
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	8,000
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		\$73,442

Total Budget: \$269,766

INSTRUCTIONAL MATERIALS FUNDS

ANNE ZEMAN, Ed.D.
LORI GRACE, Ed.D.
 Assistant Superintendents
CYNTHIA ANDREWS
 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	2017-18 Budget
Textbooks	01-0037-0-4100-080-1110-1000-000-504	\$1,970,633
Corr Curriculum Software	01-0037-0-4118-920-1110-1000-000-504	1,558
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)

INSTRUCTIONAL SUPPORT

Instructional Support is an educational unit responsible for the development and implementation of common core state standards and assessments, and content-area support for students and teachers. Instructional Support is responsible for the TK-12 programs and services, directly related to the district's efforts to close the achievement gap that promotes academic proficiency in all students. We provide services for School Leadership and all their departments.

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Associate Superintendent, Instructional Support	0.00	\$0	\$0
Executive Assistant II	1.00	81,460	23,525
Subtotal FTE, Salaries & Benefits	1.00		\$104,985

Category	Budget Code	2017-18 Budget
Books Other Than Textbooks	01-0000-0-4200-080-0000-2100-000-607	\$8,838
Materials & Supplies	01-0000-0-4300-080-xxx0-xx00-000-607	3,000
Materials & Supplies - Meetings	01-0000-0-4325-080-0000-2100-000-607	1,000
Travel & Conference	01-0000-0-5200-080-0000-2100-000-607	1,000
Mileage	01-0000-0-5230-080-0000-2100-000-607	50
Rentals/Leases/Repairs	01-0000-0-5600-080-0000-2100-000-607	5,000
Interprogram Charges/Printing - Admin	01-0000-0-5725-080-0000-2100-000-607	1,000
Other Services	01-0000-0-5800-080-1110-1000-000-607	2,500
Catering	01-0000-0-5825-080-0000-2100-000-607	506
TOTAL		\$22,894

CENTRALIZED INSTRUCTIONAL SERVICES

Category	Budget Code	2017-18 Budget
Materials & Supplies for Copiers	01-0000-0-4300-080-xxx0-xx00-000-628	\$12,000
Materials & Supplies - Meetings	01-0000-0-4325-080-0000-2100-000-628	2,000
Rentals/Leases/Repairs	01-0000-0-5600-080-0000-2100-000-628	45,000
Interprogram Charges/Postage	01-0000-0-5715-080-0000-2100-000-628	2,000
Interprogram Charges/Printing	01-0000-0-5725-080-xxx0-xx00-000-628	95,000
Other Services	01-0000-0-5800-080-xxx0-xx00-000-628	70,000
TOTAL		\$226,000

Total Budget: \$353,879

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	2017-18 Budget
Schools Insurance Authority - Property	01-0000-0-5420-000-9320-7200-000-653	\$718,502
Schools Insurance Authority - Liability	01-0000-0-5420-000-9320-7200-000-653	1,177,124
Police Excess Liability Fund	01-0000-0-5420-000-9320-7200-000-653	360,800
Schools Excess Liability Fund	01-0000-0-5420-000-9320-7200-000-653	27,369
Worker's Compensation-Deficit Reduction Plan	01-0000-0-5420-000-9320-7200-000-653	10,000
Claims Reserve - Deductables	01-0000-0-5800-000-0000-7200-000-653	100,000
Other Services/Grievances	01-0000-0-5800-000-0000-7200-813-653	100,000
Other Services/Legal Settlements	01-0000-0-5800-000-0000-7200-814-653	100,000
TOTAL		\$2,593,795

Total Budget: \$2,593,795

LCFF-CONCENTRATION: EL FOCUS

JACQUELYN MOORE, Ed.D.
Director

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

STAFF	FTE	SALARIES	BENEFITS
Director, English Language Services	0.66	\$89,351	\$23,124
Coordinator, English Learners	2.00	207,009	49,036
TOSA ELD	2.00	134,256	52,217
Academic Intervention Specialist Bilingual Senior	13.75	554,657	243,500
Administrative Clerk Bilingual Senior	1.00	45,886	25,262
Administrative Clerk Senior	1.00	34,382	15,482
Administrative Secretary	0.50	25,882	9,931
Paraeducator II-Bilingual	23.94	731,288	366,970
Translator Interpreter	5.31	194,365	90,028
Subtotal FTE, Salaries & Benefits	50.16		\$2,892,626

Category	Budget Code	2017-18 Budget
Certificated Salaries - Extra Duty	01-0710-0-1103-100-1xxx-1000-xxx-505	\$49,995
Certificated Salaries - Substitute	01-0710-0-1104-100-1xxx-1000-xxx-505	156,838
Other Certificated Salaries - Extra Duty	01-0710-0-1903-100-0000-3160-284-505	27,750
Classified Salaries - Overtime	01-0710-0-2401-100-0000-2100-000-505	29,097
Classified Salaries - Extra Duty	01-0710-0-2x03-100-xxx0-xxxx-000-505	7,500
Variable Benefits	01-0710-0-3xxx-100-xxxx-xxxx-xxx-505	46,576
Books Other Than Textbooks	01-0710-0-4200-100-xxx0-xxxx-000-505	5,200
Materials & Supplies	01-0710-0-4300-100-xxx0-xxxx-xxx-505	253,953
Computer Software & Supplies	01-0710-0-4310-100-0000-2100-000-505	3,000
Materials & Supplies - Meetings	01-0710-0-4325-100-xxxx-xxxx-xxx-505	7,571
Computers Supplies Over \$500 - \$4,999	01-0710-0-4410-100-0000-2100-000-505	5,000
Travel & Conference	01-0710-0-5200-100-xxxx-xxxx-xxx-505	6,000
Mileage	01-0710-0-5230-100-xxxx-xxxx-000-505	5,000
Copier	01-0710-0-5600-6xx-1110-1000-469-505	2,349
Interprogram Charges	01-0710-0-57xx-100-xxx0-xxxx-xxx-505	20,857
Other Services	01-0710-0-5800-100-xxxx-xxxx-xxx-505	327,724
Catering	01-0710-0-5825-100-0000-2495-000-505	3,000
Licensing Software	01-0710-0-5882-100-1110-1000-xxx-505	728,350
TOTAL		\$1,685,760

Contribution Revenue: \$4,578,386

Total Budget: \$4,578,386
(Locally Restricted)

\$ 1,843,506 of the above budget is also reflected in the school site budgets.

LCFF-SUPPLEMENTAL

LORI GRACE, Ed.D.
ANNE ZEMAN, Ed.D.
 Assistant Superintendents
CYNTHIA ANDREWS
 Director

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	1.50	\$166,586	\$47,395
TOSA	2.50	215,877	67,240
Student Support Teacher	1.21	104,785	29,142
Teachers	10.60	716,467	214,125
Paraeducator I	2.44	67,335	24,514
Paraeducator II - Bilingual	2.25	73,701	31,382
Counselors	2.09	185,379	47,797
School Administrative Specialist	1.00	33,802	22,217
School Social Worker	2.00	123,445	41,732
Campus Safety Specialist	0.88	23,952	12,854
Family and Community Liaison	0.25	6,260	1,655
Library Media Tech Elementary	0.13	4,398	1,321
Budget Technician	0.50	33,119	11,755
Administrative Clerk Senior	0.29	12,984	7,245
Administrative Clerk School Site	1.31	44,795	19,607
Academic Intervention Specialist Senior	2.00	107,809	31,442
Academic Intervention Specialist Bilingual Senior	1.44	72,241	32,922
Data Managemenet Assistant	0.90	39,930	16,199
Program Development Specialist	0.20	11,694	4,310
Program Development Consultant	0.29	27,611	9,301
Subtotal FTE, Salaries & Benefits	33.77		\$2,746,325

Category	Budget Code	2017-18 Budget
Teacher Salaries - Extra Assignment	01-0740-0-1x0x-xxx-xxxx-xxxx-000-506	\$270,046
Teacher Salaries - Stipends/Substitutes	01-0740-0-1x0x-xxx-xxxx-xxx0-000-506	253,275
Classified Salaries - Extra Duty/Substitutes	01-0740-0-2x0x-xxx-xxxx-xxxx-xxx-506	188,722
Certificated/Classified Variable Benefits	01-0740-0-3xxx-xxx-xxxx-xxxx-xxx-506	100,760
Textbooks	01-0740-0-4x00-xxx-xxxx-xxxx-000-506	51,999
Materials & Supplies	01-0740-0-43xx-xxx-xxxx-xxxx-xxx-506	858,538
Inventoried Supplies Over \$500-\$4,999	01-0740-0-44x0-xxx-xxx0-xxx0-000-506	283,905
Travel & Conference	01-0740-0-52xx-xxx-xxxx-xxx0-000-506	133,523
Mileage	01-0740-0-5230-xxx-xxxx-xx00-000-506	2,854
Rentals/Leases/Repairs	01-0740-0-5600-xxx-xxxx-xx00-000-506	285,767
Interprogram Charges	01-0740-0-57xx-xxx-xxxx-xxxx-000-506	36,821
Interprogram Charges/Transportation	01-0740-0-574x-xxx-xxxx-xxxx-000-506	355,956
Other Services	01-0740-0-58xx-xxx-xxxx-xxxx-xxx-506	205,762
Field Trips	01-0740-0-5865-xxx-xxxx-1000-000-506	160,044
Licensing Software	01-0740-0-5882-xxx-xxx0-xx00-000-506	268,688
Postage	01-0740-0-5920-090-1237-2100-000-506	25
Cellular Monthly Service	01-0740-0-5930-090-0000-2100-000-506	1,000
Building & Improvement of Bldg.	01-0740-0-6200-xxx-0000-8500-000-506	117,463
TOTAL		\$3,575,148

Contribution Revenue: \$6,321,473

Total Budget: \$6,321,473
(Locally Restricted)

\$ 5,968,236 of the above budget is also reflected in the school site budgets.

LCFF- SUPPLEMENTAL/CONCENTRATION

DISTRICT

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	\$46,167	\$12,938
Coordinator, MTSS & Intervention	1.00	112,525	33,537
Coordinator, Arts & Career Ed	0.33	31,675	10,105
Guidance & Learning Specialist	1.00	100,874	25,866
Program Development Consultant	1.00	85,934	24,651
Program Development Specialist	0.50	29,234	10,776
Administrative Secretary	0.30	15,968	8,134
Administrative Clerk Senior	0.50	22,386	7,139
TOSA Special Education	5.00	398,776	118,320
Teacher-Band	1.00	65,303	16,545
Teacher-Choir	3.20	179,174	50,413
Teacher-Music	9.20	513,705	146,118
Teacher-Native Speaker	0.40	24,637	9,181
Teacher-Visual Arts	10.40	677,301	233,627
Teacher-VAPA	0.60	41,061	9,763
Teacher-Alt Education	1.00	86,122	23,261
Teacher-CTE Programs	5.20	328,737	88,523
Teacher-Student Alliance	2.60	177,960	52,211
Counselor	2.00	162,219	45,294
Subtotal FTE, Salaries & Benefits	45.58		\$4,026,159

Category	Budget Code	2017-18 Budget
Certificated Salaries-Stipends	01-0730-0-1x0x-xxx-xxxx-xxxx-xxx-xxx	\$8,041,465
Classified Salaries	01-0730-0-2x0x-xxx-xxxx-xxxx-xxx-xxx	328,120
Contracted Services	01-0730-0-2703-135-1795-xxx0-xxx-5xx	20,700
Variable Benefits	01-0730-0-3xxx-xxx-xxxx-xxxx-xxx-xxx	2,468,517
Materials & Supplies	01-0730-0-4xxx-xxx-xxxx-xxxx-xxx-xxx	1,387,238
Travel & Conference	01-0730-0-52xx-xxx-xxxx-xxx0-xxx-5xx	290,354
Mileage	01-0730-0-5230-xxx-xxxx-xxxx-xxx-xxx	35,302
Rents/Leases/ Repairs	01-0730-0-5600-xxx-xx00-xxxx-xxx-xxx	58,076
Interprogram Charges	01-0730-0-57xx-xxx-xxxx-xxxx-xxx-5xx	266,120
Other Services	01-0730-0-5xxx-xxx-xxxx-xxxx-xxx-xxx	2,370,515
Field Trips	01-0730-0-5865-xxx-xxxx-xxx0-xxx-5xx	511,621
Licensing Software	01-0730-0-5882-xxx-xxxx-xxxx-xxx-507	762,729
Equipment	01-0730-0-6400-xxx-xx00-xx00-xxx-507	760,000
Other Authorized Interfund Transfers Out	01-0730-0-7619-160-0000-9300-391-507	10,000,000
TOTAL		\$27,300,757

Contribution Revenue: \$45,758,234

Total Budget: \$31,326,916
(Locally Restricted)

\$ 14,431,318 of this program is reflected in the department and or site budgets not on this page.

LIBRARY MEDIA SERVICES

KIMBELY BARNETT
Executive Director

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	\$48,328	\$18,998
Subtotal FTE, Salaries & Benefits	1.00		\$67,325

Category	Budget Code	2017-18 Budget
Classified-Overtime/Extra Duty	01-0000-0-2x03-240-0000-2420-000-624	\$3,000
Variable Benefits	01-0000-0-3xxx-240-0000-2420-000-624	750
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	16,159
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	750
Mileage	01-0000-0-5230-240-0000-2420-000-624	750
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	500
Other Services	01-0000-0-5800-240-0000-2420-000-624	2,100
Licensing Software	01-0000-0-5882-240-0000-2420-000-624	4,500
TOTAL		\$38,029

Total Budget: \$105,354

LOTTERY

KATE INGERSOLL
Executive Director

CYNTHIA ANDREWS
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	2017-18 Budget
Textbooks (Restricted)	01-6300-0-4100-xxx-1110-1000-000-442	\$1,159,920
Teacher Salary Offset	01-1100-0-1106-333-1110-1000-000-444	2,840,000
Teacher Salary Benefits Offset	01-1100-0-3xx1-333-1110-1000-000-444	871,744
TOTAL		\$4,871,664

Total Revenue: \$ 4,871,664

**Total Budget: \$4,871,664
(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	\$19,646	\$5,029
Subtotal FTE, Salaries & Benefits	0.50		\$24,675

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7500-000-655	\$2,717
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7500-000-655	14,000
Postage	01-0000-0-5920-050-0000-7500-000-655	252,787
Subtotal		\$269,504
Interprogram Credits/Postage	01-0000-0-5715-050-0000-7500-000-655	(\$161,929)
Postage Charges (Interfund)	01-0000-0-5775-050-0000-7500-000-655	(12,000)
TOTAL		\$95,575

Total Budget: \$120,250

MAINTENANCE & GROUNDS SERVICES

KIMBELY BARNETT
Executive 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	\$52,186	\$20,001
Manager, Maintenance Services	2.00	195,474	75,421
Supervisor, Maintenance	2.00	160,554	59,716
Landscape & Grounds, Team Leader	1.00	72,781	36,259
Landscape & Grounds Specialist I	1.00	41,974	17,396
Landscape & Grounds Specialist II	9.00	455,032	187,572
Landscape & Grounds Specialist Senior	7.00	435,654	171,238
Buyer	1.00	44,429	18,014
Maintenance Specialist I	1.00	35,859	10,121
Maintenance Specialist II	5.00	254,705	100,073
Maintenance Specialist III	24.00	1,477,292	580,157
Maintenance Specialist IV	4.00	288,029	88,307
Maintenance Specialist IV, Team Leader	4.00	276,581	91,571
Pool and Water Quality Technician	1.00	64,613	23,100
Administrative Secretary	0.50	27,066	18,638
Administrative Clerk Senior	1.00	46,904	13,670
Subtotal FTE, Salaries & Benefits	64.00		\$5,440,387

Category	Budget Code	2017-18 Budget
Classified Support - Subs/Overtime/Extra	01-8150-0-22xx-270-0000-8110-000-627	\$300,000
Classified Variable Benefits	01-8150-0-3xxx-270-0000-8110-000-627	64,674
Materials & Supplies	01-8150-0-43xx-270-0000-8110-000-627	1,315,868
Supplies \$500-\$4,999	01-8150-0-44xx-270-0000-8110-000-627	6,500
Travel & Conference	01-8150-0-5200-270-0000-8110-000-627	20,000
Rentals/Leases/Repairs	01-8150-0-5600-270-0000-8110-000-627	1,400,000
Interprogram Charges/Printing	01-8150-0-5725-270-0000-8110-000-627	150
Interprogram Charges/Fuel and Repairs	01-8150-0-57xx-270-0000-8110-000-627	200,000
Other Services	01-8150-0-5800-270-0000-8110-000-627	600,000
Licensing Software	01-8150-0-5882-270-0000-8110-000-627	40,000
Wireless Services	01-8150-0-5935-270-0000-8110-000-627	8,000
Direct Support/Indirect Cost @ 5.72%	01-8150-0-7310-270-0000-7210-000-627	486,947
Materials & Supplies	01-0000-0-43xx-270-0000-8110-000-627	36,363
Supplies \$500-\$4,999	01-0000-0-44xx-270-0000-8110-000-627	3,000
Travel & Conference	01-0000-0-5200-270-0000-8110-000-627	5,000
Waste Disposal	01-0000-0-5525-270-0000-8110-000-627	15,000
Pest Control	01-0000-0-5535-270-0000-8110-000-627	50,000
Alarm Services	01-0000-0-5540-xxx-0000-8110-000-627	21,084
Rentals/Leases/Repairs	01-0000-0-5600-270-0000-8110-000-627	35,000
Interprogram Charges/Printing	01-0000-0-5725-270-0000-8110-000-627	300
Other Services	01-0000-0-5800-270-0000-8110-000-627	1,000
Licensing Software	01-0000-0-5882-270-0000-8110-000-627	250
Cellular Telephones	01-0000-0-5930-270-0000-8110-000-627	13,907
Equipment	01-0000-0-6400-270-0000-8110-000-627	40,000
TOTAL		\$4,663,043

Total Budget: \$10,103,430

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 2017/18 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. Additionally, the State allocated one-time Discretionary Funds proposed to be \$48 per ADA.

STAFF	FTE	SALARIES	BENEFITS
Student Engagement Specialist Senior	0.23	\$10,656	\$4,348
Student Engagement Specialist	0.50	23,566	9,978
Administrative Secretary	0.03	1,414	599
Administrative Clerk Senior	0.39	14,082	4,325
Subtotal FTE, Salaries & Benefits	1.15		\$68,968

Category	Budget Code	2017-18
Other Certificated - Extra Duty	01-0480-0-1903-020-9435-3160-000-651	\$10,000
Variable Benefits	01-0480-0-3xxx-020-9435-3160-000-651	1,769
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	32,812
Licensing Software	01-0480-0-5882-020-1497-3160-000-651	7,196
Set Aside	01-0480-0-5885-020-9435-7200-000-651	712,313
TOTAL		\$766,090

Allocated Revenue: \$835,058

Total Budget: \$835,058
(Locally Restricted)

**MCKINNEY VENTO
HOMELESS CHILDREN
EDUCATION GRANT**

RUDY PUENTE
Director
JANE CLAAR
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
Student Engagement Specialist Senior	0.50	\$23,443	\$9,567
Subtotal FTE, Salaries & Benefits	0.50		\$33,010

Category	Budget Code	2017-18 Budget
Classified Support - Extra Duty	01-5630-0-2203-060-0000-3130-000-344	\$4,515
Variable Benefits	01-5630-0-3xxx-060-0000-3130-000-344	1,127
Materials & Supplies	01-5630-0-4300-060-1421-3130-000-344	45,397
Travel & Conference	01-5630-0-5225-060-1695-3130-000-344	7,540
Travel Mileage	01-5630-0-5230-060-0000-3130-000-344	3,000
Other Services	01-5630-0-5100-060-0000-3600-000-344	25,000
Direct Support/Indirect Cost @ 5.72%	01-5630-0-7310-060-0000-7210-000-344	5,411
TOTAL		\$91,990

Total Revenue: \$125,000

**Total Budget: \$125,000
(Restricted)**

MEDI-CAL BILLING OPTION PROGRAM

KATHLEEN 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
<hr/>			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2017-18 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
Instructional Aids/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
Materials & Supplies	01-5640-0-4xxx-300-xxxx-xxxx-000-383	174,015
Computer Software & Supplies	01-5640-0-4310-300-0000-x1x0-000-383	8,300
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
None			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2017-18 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	88,477
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	30,000
State Unemployment Exper. Charges - Class.	01-0000-0-3502-000-9590-7200-670-669	30,000
Banking Forms/Fees Expenditure Account	01-0000-0-5800-020-0000-7200-670-669	25,000
Indirect Costs from Cafeteria Fund	01-0000-0-7350-170-0000-7210-670-669	(925,048)
Indirect Costs from Adult Ed. Fund	01-0000-0-7350-894-0000-7210-670-669	(176,856)
Indirect Costs from Child Dev. Fund	01-0000-0-7350-000-0001-7210-670-669	(392,626)
Indirect Costs within General Fund	01-0000-0-7310-020-0000-7210-670-669	(1,898,093)
Community School Program	01-0000-0-7142-000-0000-9200-670-669	47,500
Retiree Benefits/Health, Instructional	01-0000-0-3701-000-1590-xxxx-671-669	700,000
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-xxxx-000-850	45,000
TOTAL		\$364,610

Total Budget: \$364,610

NEW TEACHER INDUCTION

TERESA ROWAN
Director

The New Teacher Induction program, formerly know as Beginning Teacher Support and Assessment (BTSA), is an introduction program that engages preliminary credentialed teachers in a job-embedded formative assessment system of support and professional growth to fulfill the requirements for the California Clear Multiple Subjects, Single Subjects, and Education Specialist credentials. In Twin Rivers Unified School District, various levels of support are provided to Mentors and Participating Teachers in the form of focused training, and opportunities for collaboration, classroom observations, and reflection sessions. For the 2017-2018 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	2017-18 Budget
Certificated Salaries - Stipends	01-0051-0-1102-141-1695-2140-000-518	\$123,600
Certificated Variable Benefits	01-0051-0-3xxx-141-1695-2140-000-518	21,790
Materials & Supplies - Meetings	01-0051-0-4325-141-1252-1000-000-518	1,928
Interprogram Charges/Printing	01-0051-0-5725-141-1252-1000-000-518	170
TOTAL		\$147,488

Contribution Revenue: \$147,488

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

ORAL HEALTH

RUDY PUENTE
Director

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	2017-18 Budget
Certificated Salaries	01-0491-0-1203-060-0000-3140-000-720	\$2,000
Variable Benefits	01-0491-0-3901-060-0000-3140-000-720	253
Materials & Supplies	01-0491-0-4300-060-0000-3140-000-720	1,180
Supplies Over \$500 - \$4,999	01-0491-0-4400-060-0000-3140-000-720	1,525
Rental/Leases/Repairs	01-0491-0-5600-060-0000-3140-000-720	4,500
Other Services	01-0491-0-5800-060-0000-3140-000-720	2,885
TOTAL		\$12,343

Contribution Revenue:	\$12,343	Total Budget:	\$12,343
			ully Restricted)

PACIFIC INFANT/TODDLER CENTER

ELIZABETH CUNNION
Coordinator

The Pacific Infant/Toddler Center, opening August 2014, serves children age birth to 36 months. This program was previously known as CalSAFE, 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 needy 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	\$11,181	\$3,651
ECE Assistant I	0.38	11,538	6,316
ECE Assistant II	1.06	30,721	12,894
ECE Assistant III	0.50	16,038	10,891
ECD Preschool Site Supervisor	0.75	20,675	9,703
Subtotal FTE, Salaries & Benefits	2.89		\$133,608

Category	Budget Code	2017-18 Budget
Certificated - Extra Duty	01-0023-0-1103-555-0001-1000-000-462	\$10,000
Classified - Extra Duty	01-0023-0-2103-555-0001-1000-000-462	10,000
Variable Benefits	01-0023-0-390x-555-0001-1000-000-462	7,000
Materials & Supplies	01-0023-0-4300-555-0001-1000-000-462	28,000
Professional/Consulting Services	01-0023-0-5800-555-0001-1000-000-462	34,819
TOTAL		\$89,819

Contribution Revenue: \$ 223,427

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

POLICE SERVICES

DAVID LUGO
Interim 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	0.50	\$57,955	\$18,680
Interim Chief Police Services		54,138	17,539
Lieutenant Police Services	2.00	101,527	33,445
Interim Lieutenant Police Services		46,739	15,610
Sergeant	4.00	288,224	107,954
Police/School Resource Officer	18.00	1,198,525	523,250
Police Department Dispatcher	5.00	256,418	106,829
Police Administrative Analyst	1.00	74,596	26,243
Subtotal FTE, Salaries & Benefits	30.50		\$2,927,672

Category	Budget Code	2017-18 Budget
Classified Support - Overtime	01-0000-0-2201-070-0000-8300-000-612	\$70,000
Classified Support - Stipends	01-0000-0-2202-070-0000-8300-000-612	10,000
Classified Support - Extra Duty	01-0000-0-2203-070-0000-8300-000-612	25,000
Classified Support - Substitutes	01-0000-0-2204-070-0000-8300-000-612	35,000
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	30,315
Classified Clerical - Substitutes	01-0000-0-2404-070-0000-8300-000-612	25,000
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	15,493
Inventoried Supplies \$500-\$4,999	01-0000-0-4400-070-0000-8300-000-612	6,000
Travel & Conference	01-0000-0-5200-070-0000-8300-000-612	12,000
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	600
Interprogram Charges/Printing	01-0000-0-5725-070-0000-8300-000-612	500
Interfund Charges/Nutrition Services	01-0000-0-5753-070-0000-8300-000-612	1,800
Other Services	01-0000-0-5800-070-0000-8300-000-612	20,000
Catering	01-0000-0-5825-070-0000-8300-000-612	200
Postage	01-0000-0-5920-070-0000-8300-000-612	100
Cellular Telephones	01-0000-0-5930-070-0000-8300-000-612	1,500
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	250
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	25,000
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	3,260
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
LCAP	01-0730-0-xxxx-070-0000-8300-000-612	7,783
Police Services Supplemental Budget	01-0000-0-xxxx-070-xxxx-8300-000-697	153,000
TOTAL		\$702,644

Total Budget: \$3,630,316 Page 181

PRINT SERVICES

RUTH HALL
Director

The Print Services Department produces curriculum materials, school site administrative printing, graphic services, and individual classroom and department materials at a low cost. District forms and documents are housed and prepared by Print Services, 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	\$72,872	\$29,543
Graphics & Document Coordinator	1.00	72,421	31,949
Document Publishing Technician	1.00	37,627	27,400
Subtotal FTE, Salaries & Benefits	3.00		\$271,812

Category	Budget Code	2017-18 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	826
Materials & Supplies	01-0000-0-4300-050-0000-7550-000-619	54,597
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	109,759
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	432
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	77,000
Other Debt Service - Interest	01-0000-0-7438-050-0000-9100-000-619	712
Other Debt Service - Principal	01-0000-0-7439-050-0000-9100-000-619	27,377
Subtotal		\$279,263
Interprogram Credits/Printing	01-0000-0-5725-050-0000-7550-000-619	(\$361,189)
Interfund Credits/Printing	01-0000-0-5755-050-0000-7550-000-619	(18,625)
TOTAL		(\$100,551)

Total Budget: \$171,261

PROFESSIONAL DEVELOPMENT

ANDREW WITHERS
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	\$133,666	\$37,260
Coordinator, Curriculum & Instruction	2.00	202,163	45,709
TOSA K-12 Instructional Support	34.50	2,883,536	767,111
TOSA K-12 Hist./Soc. Sci./World Languages	1.00	70,091	12,435
TOSA K-12 Science/Health/PE	1.00	82,910	22,695
TOSA 7-12 ELA	1.00	98,230	23,588
TOSA 7-12 Math	1.00	90,190	29,600
TOSA PK-6 ELA	1.00	93,230	36,327
TOSA PK-6 Math	1.00	92,930	30,083
Program Development Specialist	0.10	7,761	2,084
Administrative Secretary Senior	1.00	63,355	36,404
Administrative Clerk Senior	1.66	71,492	30,594
Subtotal FTE, Salaries & Benefits	46.26		\$4,963,444

Category	Budget Code	2017-18 Budget
<u>Administration</u>		
Classified Sub Salaries	01-0000-0-24xx-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	11,750
Travel/Conference	01-0000-0-52xx-141-0000-2100-000-641	1,500
Mileage	01-0000-0-5230-141-0000-2100-000-641	500
Interprogram/Printing	01-0000-0-5725-141-0000-2100-000-641	1,000
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
Cellular Telephones	01-0000-0-5930-141-0000-2100-000-641	500
Wireless Services	01-0000-0-5935-141-0000-2100-000-641	1,000
<u>PAR</u>		
Catering	01-0000-0-5825-141-1548-xxxx-000-641	\$500
<u>Instructional Professional Development</u>		
Certified Variable Salaries	01-0000-0-1103-141-1695-xxxx-000-641	\$5,000
Substitute Salaries	01-0000-0-1104-141-1695-xxxx-000-641	800
Substitute Salaries (NBC)	01-0000-0-1104-141-1695-xxxx-258-641	2,000
Other Certificated Salaries (NBC)	01-0000-0-1903-141-1695-2100-258-641	500
Classified Overtime	01-0000-0-2401-141-1695-2140-000-641	2,000
Variable Benefits	01-0000-0-3xxx-141-1695-xxxx-000-641	1,005
Variable Benefits (NBC)	01-0000-0-3xxx-141-1695-xxxx-258-641	505
Books Other Than Textbooks	01-0000-0-4200-141-1695-2100-000-641	5,000
Materials & Supplies	01-0000-0-43xx-141-1695-xxxx-000-641	24,700
Travel & Conference	01-0000-0-52xx-141-1695-xxxx-000-641	8,000
Interprogram/Printing	01-0000-0-5725-141-1695-xxxx-000-641	4,000
Professional Consulting Services	01-0000-0-5800-141-1695-xxxx-000-641	16,497
Professional Consulting Services (NBC)	01-0000-0-5800-141-1695-1000-258-641	1,000
Catering	01-0000-0-5825-141-1695-xxxx-000-641	11,000
<u>Professional Development</u>		
Materials & Supplies	01-0000-0-43xx-141-9538-2100-000-641	\$1,000
TOTAL		\$104,182

Total Budget: \$5,067,626

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	\$15,082	\$3,294
Administrative Secretary Senior	0.10	6,212	2,683
Psychologist	11.91	1,091,637	283,074
Subtotal FTE, Salaries & Benefits	12.11		\$1,401,982

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0000-0-4300-140-0000-3120-000-614	\$7,265
Mileage	01-0000-0-5230-140-0000-3120-000-614	1,000
Catering	01-0000-0-5825-140-0000-3120-000-614	500
LCAP S/C	01-0730-0-xxxx-140-0000-3120-000-614	15,743
TOTAL		\$24,508

Total Budget: \$1,426,490

PUPIL TESTING

UVE DAHMEN
Director

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
<hr/>			
Subtotal FTE, Salaries & Benefits	0.00		\$0

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0750-0-4300-210-0000-3160-000-412	\$6,268
Computer Software & Supplies	01-0750-0-4310-210-0000-3160-000-412	2,500
Computer Supplies \$500-\$4,999	01-0750-0-4410-210-0000-3160-000-412	1,500
Travel & Conference	01-0750-0-5200-210-xxxx-xxxx-000-412	7,742
Interprogram Charges/Printing	01-0750-0-5725-210-xxxx-xxxx-000-412	7,500
Other Services	01-0750-0-5800-210-0000-3160-000-412	25,000
Licensing Software	01-0750-0-5882-210-0000-3160-000-412	6,000
Direct Support/Indirect Cost @ 5.72%	01-0750-0-7310-210-0000-7210-000-412	3,232
TOTAL		\$59,742

Total Revenue: \$ 59,742

Total Budget: \$59,742
(Locally Restricted)

PURCHASING SERVICES

RUTH HALL
Director

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	\$127,712	\$38,422
Manager, Contracting	1.00	105,488	37,761
Supervisor, Purchasing Services	1.00	88,555	33,494
Buyer	1.00	63,355	29,664
Administrative Secretary	1.00	58,092	25,817
Purchasing Assistant	2.00	92,535	37,096
Subtotal FTE, Salaries & Benefits	7.00		\$737,991

Category	Budget Code	2017-18 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	2,000
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	500
Interprogram/Printing	01-0000-0-5725-050-0000-7530-000-605	100
Catering	01-0000-0-5825-050-0000-7530-000-605	500
Licensing Software	01-0000-0-5882-050-0000-7530-000-605	35,940
Cellular Telephones	01-0000-0-5930-050-0000-7530-000-605	300
Improvement of Buildings/Equipment	01-0000-0-6xxx-050-0000-7530-000-605	22,417
Contracting/E-Rate Services	01-0000-0-xxxx-050-0000-7560-000-636	5,800
Joint Powers Association (JPA)	01-0408-0-xxxx-050-0000-7530-000-649	3,600
TOTAL		\$81,457

Total Budget: \$819,448

REGIONAL OCCUPATIONAL PROGRAM

JACQUELINE WHITE
Director

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 & Natural Resources, Arts, Media & Entertainment, Education & Child Development, Energy & Utilities, Engineering & Design, Finance & Business, Health, Hospitality, Marketing, Sales & Service, and Public Services.

STAFF	FTE	SALARIES	BENEFITS
Teachers	5.40	\$407,349	\$108,693
Subtotal FTE, Salaries & Benefits			\$516,042

Category	Budget Code	2017-18 Budget
Certificated Salaries - Substitutes	01-0029-0-1104-200-3800-1000-000-781	\$8,019
Certificated Variable Benefits	01-0029-0-3xx1-200-3800-1000-000-781	1,413
Materials & Supplies	01-0029-0-4300-xxx-xxxx-xx00-000-781	0
TOTAL		\$9,432

Allocated Revenue: \$ 360,768
Carryover \$ 164,706
Total: \$ 525,474

Total Budget: \$525,474
(Restricted)

\$ 516,042 of the above budget is also reflected in the school site budgets.

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	2017-18 Budget
Variable Salaries/Benefits:		
Certificated Salaries - Substitutes	01-0000-0-1104-xxx-1110-1000-000-050	\$1,996,898
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	25,000
Certificated Supervisor - Substitutes	01-0000-0-1304-xxx-0000-2700-000-050	80,425
Instructional Paraeducators - Substitutes	01-0000-0-2104-xxx-1110-1000-000-050	42,839
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	40,000
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	1,000
Classified Confidential - Overtime/Substitutes	01-0000-0-25xx-xxx-0000-xxxx-000-050	60,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-xxx-050	281,302
Subtotal		\$2,917,464
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	80,000
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	21,500
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	380,000
Class Size Overages	01-0000-0-1103-xxx-1110-1000-015-051	80,000
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	185,000
Interveiw 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-Continuation (District)	01-0000-0-1105-xxx-3200-1000-080-051	39,000
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/Miscellaneuous	01-0000-0-2x99-xxx-xxxx-xxxx-257-051	10,000
Vacation Payoffs	01-0000-0-2x10-xxx-xxxx-xxxx-822-051	300,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-xxx-051	336,662
Subtotal		\$3,008,562
Supplemental/Concentration Variable		
Certificated (Teachers)	01-0730-0-1104-xxx-xxxx-1000-000-050	\$152,144
Benefits	01-0730-0-3xxx-xxx-xxxx-1000-000-050	26,823
Subtotal		\$178,967
Salary Offsets		
Certificated (Teachers)	01-0000-0-11xx-333-xxxx-1000-000-000	(\$34,966,256)
Benefits	01-0000-0-3xxx-333-xxxx-1000-000-000	(10,783,538)
Subtotal		(\$45,749,794)
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)
TOTAL		(\$41,644,801)

Total Budget: (\$41,644,801)

SCHOOL LEADERSHIP ELEMENTARY EDUCATION

ANNE ZEMAN, Ed.D.
Assistant Superintendent

The Elementary Education Department is an educational unit within the School Leadership Division, and supports the mission and vision for students in grades PK-8. Elementary Education includes about 30 schools of various grade configurations including two dependent charter schools. 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
Assistant Supt., School Leadership	1.00	\$169,500	\$43,582
Director, English Language Services	0.34	46,029	11,915
Administrative Secretary Senior	1.00	60,609	26,452
Administrative Secretary Senior	0.50	25,882	9,931
Subtotal FTE, Salaries & Benefits	2.84		\$393,901

Category	Budget Code	2017-18 Budget
Certificated Variables Salaries	01-0000-0-1xxx-080-xxxx-xxxx-000-608	\$24,505
Classified Variable Salaries	01-0000-0-2xxx-080-xxxx-xxxx-000-608	1,250
Variable Benefits	01-0000-0-3xxx-080-xxxx-xxxx-000-608	5,945
Books Other Than Textbooks	01-0000-0-4200-080-1695-2140-000-608	3,000
Materials & Supplies	01-0000-0-43xx-080-xxxx-xxxx-000-608	8,500
Computer Software & Supplies	01-0000-0-4310-080-0000-2100-000-608	500
To Be Allocated	01-0000-0-4399-080-0000-2100-000-608	8,949
Inventories Supplies \$500-\$4999	01-0000-0-4400-080-0000-2100-000-608	2,000
Computer Software & Supplies \$500 - \$4,999	01-0000-0-4410-080-0000-2100-000-608	5,000
Travel & Conference	01-0000-0-5200-080-xxxx-xxxx-000-608	8,000
Mileage	01-0000-0-5230-080-xxxx-xxxx-000-608	1,750
Interprogram Charges/Printing	01-0000-0-5725-080-0000-2100-000-608	2,000
Staff Development & Technology Services	01-0000-0-5738-080-0000-2100-000-608	500
Interprogram Charges/Field Trips	01-0000-0-5742-080-1110-1000-000-608	1,000
Interfund Charges-Nutrition Services	01-0000-0-5753-080-1695-1000-000-608	500
Other Services	01-0000-0-5800-080-xxxx-21xx-000-608	7,000
Catering	01-0000-0-5825-080-xxxx-1000-000-608	2,500
Consultants	01-0000-0-5832-080-1695-2700-000-608	2,000
Licensing Software	01-0000-0-5882-080-xxxx-xxxx-000-608	1,100
Other Services "To be Allocated"	01-0000-0-5899-080-0000-2100-000-608	5,000
Cellular Telephone Services	01-0000-0-5930-080-0000-2100-000-608	500
Wireless Services	01-0000-0-5935-080-0000-2100-000-608	100
TOTAL		\$91,599

Total Budget: \$485,500

SCHOOL LEADERSHIP SECONDARY EDUCATION

LORI GRACE, Ed.D.
Assistant Superintendent

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 TRUSD K-8 schools, comprehensive middle schools, comprehensive high 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
Assistant Supt., School Leadership	1.00	\$161,391	\$34,724
Coordinator, Counseling & CCR	1.00	108,025	30,223
Administrative Secretary Senior	1.00	51,418	21,035
Administrative Clerk Senior	1.00	34,382	22,363
Subtotal FTE, Salaries & Benefits	4.00		\$463,562

Category	Budget Code	2017-18 Budget
Certificated Variables Salaries	01-0000-0-110x-080-xxxx-1000-000-609	\$12,295
Classified Variable Salaries	01-0000-0-2201-080-0000-8200-000-609	786
Variable Benefits	01-0000-0-3xxx-080-xxxx-xxxx-000-609	3,075
Books Other Than Textbooks	01-0000-0-4200-080-1695-2140-000-609	3,000
Materials & Supplies	01-0000-0-4300-080-xxxx-xxxx-000-609	10,400
Computer Softwares & Supplies	01-0000-0-4310-080-0000-2100-000-609	4,000
Materials & Supplies - Meetings	01-0000-0-4325-080-0000-2100-000-609	3,000
Supplies Over \$500 - \$4,999	01-0000-0-4400-080-0000-2100-000-609	5,115
Computer Supplies Over \$500 - \$4,999	01-0000-0-4410-080-0000-2100-000-609	3,500
Travel & Conference	01-0000-0-52xx-080-xxxx-2100-000-609	15,000
Mileage	01-0000-0-5230-080-xxxx-xxxx-000-609	3,000
Rental, Leases and Repairs	01-0000-0-5600-080-1110-1000-000-609	4,000
Interprogram Charges/Printing	01-0000-0-5725-080-xxxx-xxxx-000-609	3,100
Interfund Charges-Nutrition Services	01-0000-0-5753-080-1695-2700-000-609	400
Other Services	01-0000-0-5800-080-xxxx-xxxx-000-609	5,000
Catering	01-0000-0-5825-080-0000-2100-000-609	2,500
Cellular Telephone Services	01-0000-0-5930-080-0000-2100-000-609	544
Wireless Services	01-0000-0-5935-080-0000-2100-000-609	456
TOTAL		\$79,171

Total Budget: \$542,733

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	2017-18 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	17,260
Home & Hospital - Supplies	01-6500-0-4300-300-5750-1130-303-250	40
Home & Hospital - Print Shop	01-6500-0-5725-300-5750-1130-303-250	50
IEP's - Certificated Teacher Salaries - Substitutes	01-6500-0-1104-300-57x0-11x0-300-250	17,505
IEP's - Variable Statutory Benefits	01-6500-0-3xx1-300-57x0-11x0-300-250	2,495
Class size coverage - Certificated Salaries - Extra Duty	01-6500-0-1x03-300-5770-x1x0-015-250	30,060
Class size coverage - Variable Statutory Benefits	01-6500-0-3xxx-300-5770-x1x0-015-250	4,752
6th Peiod - Certificated Salaries - Extra Duty	01-6500-0-1105-821-5750-1110-080-250	75,600
6th Period - Variable Statutory Benefits	01-6500-0-3xxx-821-5750-1110-080-250	13,400
Certificated Salaries - Extra Duty	01-6500-0-1103-300-57x0-11x0-000-250	52,493
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	10,000
Certificated Other Salaries - Extra Duty	01-6500-0-1903-300-5060-2100-000-250	250
Classified Paraeducator Salaries - Extra Duty	01-6500-0-2103-xxx-5750-1110-000-250	11,713
Classified Paraeducator Salaries - Substitutes	01-6500-0-2104-300-57x0-111x-000-250	50,500
Classified Support Salaries - Extra Hours	01-6500-0-2203-300-5770-3140-000-250	13,150
Classified Support Salaries - Substitutes	01-6500-0-2204-300-5001-8200-000-250	250
Classified Clerical Salaries - Substitutes	01-6500-0-2404-300-5001-2100-000-250	2,850
Variable Statutory Benefits	01-6500-0-3xxx-xxx-5xxx-xxxx-000-250	49,918
Administration - Contracted Services	01-6500-0-2703-300-5001-x1x0-000-202	20,000
Administration - Contracted Services Benefits	01-6500-0-3902-300-5001-2100-000-202	4,000
Administration - Office Supplies	01-6500-0-4xxx-xxx-5001-2x00-000-202	21,500
Administration - Travel	01-6500-0-52xx-300-50xx-2100-000-202	4,500
Administration - Mileage	01-6500-0-5230-300-50xx-x1x0-000-202	7,200
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	01-6500-0-5725-300-5001-2x00-000-202	2,500
Administration - Consulting Services	01-6500-0-5800-300-5001-2100-000-202	10,000
Administration - Other Services - Consultants	01-6500-0-5832-300-5001-x1x0-000-202	24,000
Administration - Fingerprinting	01-6500-0-5870-300-5001-2100-000-202	100
Administration - Legal Fees	01-6500-0-5880-300-5001-7160-000-202	57,500
Administration - Licensing Software	01-6500-0-5882-300-5001-2100-000-202	500
Administration - Parent Mileage	01-6500-0-5890-300-5750-3600-000-202	500
Administration - Postage	01-6500-0-5920-300-5001-2100-000-202	350
Administration - Cellular Telephones	01-6500-0-5930-300-5001-2100-000-202	1,334
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	31,751
Staff Development - Certificate Substitutes Salaries	01-6500-0-1104-300-57x0-11x0-000-205	27,994
Staff Development - Paraeducator Salaries - Extra Duty	01-6500-0-2103-300-57x0-111x-000-205	1,200
Staff Development - Paraeducator Substitutes	01-6500-0-2104-300-5750-1110-000-205	100
Staff Development - Certificated/Classified Variable Benefits	01-6500-0-390x-300-57x0-11x0-000-205	9,613
Staff Development - Materials & Supplies	01-6500-0-4300-300-5xxx-x1x0-000-205	4,601
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	8,033
Staff Development - Printing	01-6500-0-5725-300-5xxx-x1x0-000-205	2,000
Staff Development - Consulting Services	01-6500-0-5800-300-5001-2100-000-205	14,900
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	33,500
Unrestricted Administrative Supplies/Materials	01-0000-0-4300-300-5001-2100-000-630	5,000
TOTAL		\$2,638,788

Total Budget: \$2,638,788

SPECIAL EDUCATION Staffing

KATHLEEN WALKER
Executive Director

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Special Education	0.75	\$113,114	\$24,655
Coordinator, Special Education	2.55	267,474	71,533
Teacher	105.00	7,175,319	2,120,461
RSP	83.50	6,297,968	1,753,095
Psychologist	13.84	1,295,938	347,816
Language/Speech/Hearing Specialist	30.10	2,241,339	613,565
Nurse	0.78	47,658	11,666
Program Specialist	5.45	493,281	124,665
Transition Specialist	0.63	62,633	19,659
Coordinator, Behavior Intervention	2.00	190,034	60,429
Custodian	0.50	21,578	9,477
Paraeducator - Independence Facilitator	26.88	723,894	390,454
Paraeducator II	34.50	1,080,898	571,753
Health Services Spec. - LVN	3.00	118,363	40,420
Occupational Therapist	1.00	61,852	23,665
Speech & Language Therapy Assistant	2.81	104,701	47,599
Vocational Assistant	0.42	11,594	7,846
Office Manager Middle School/Alternative	1.00	59,465	26,163
Administrative Clerk Senior	4.00	162,505	58,099
Administrative Secretary Senior	0.90	55,907	24,149
Accounting Clerk Senior	1.00	50,827	19,626
Data Management Assistant	2.00	87,652	36,984
Data Management Specialist	1.00	59,232	16,204
Subtotal FTE, Salaries & Benefits	323.61		\$27,203,209
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: \$26,203,209

If we add all State Special Education programs (Resource 6500)
together, the total comes to **\$32,643,733.00**

Allocated Revenue: \$ 9,777,239.00

Contribution: 22,866,494.00

Net Revenue: \$32,643,733.00

Funding From: \$ 315,741.00
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	2017-18 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	2017-18 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	1,000
Extended Year Speech	01-6500-0-1203-300-5773-31x0-000-201	20,000
Summer School Cert. Admin. - Extra Duty	01-6500-0-1303-300-5773-2110-000-201	8,000
Extended Year Paraeducators	01-6500-0-2103-300-5773-11xx-000-201	84,500
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	2,900
Extended Year Clerical - Extra Duty	01-6500-0-2403-300-5773-2700-000-201	1,500
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	466
Mileage	01-6500-0-5230-300-5773-2110-000-201	100
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	2017-18 Budget
Nonpublic Schools	01-6500-0-5100-300-5750-1180-000-201	\$2,342,121
Nonpublic Agencies	01-6500-0-5100-300-5750-1181-000-201	1,321,366
TOTAL		\$3,663,487

Total Budget: \$3,663,487

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	2017-18 Budget
Textbooks	01-6500-0-4100-300-5770-1120-000-201	\$8,025
Materials & Supplies	01-6500-0-4300-300-5770-1120-000-201	7,800
Mileage	01-6500-0-5230-300-5770-1120-000-201	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	2017-18 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	500
Rentals/Leases/Repairs	01-6500-0-5600-300-5770-1110-000-201	2,338
Interprogram Charges/Printing	01-6500-0-5725-300-5770-1110-000-201	1,400
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	2017-18 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
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	150
Interprogram Charges/Printing	01-6500-0-5725-300-5750-1110-000-201	8,370
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		\$172,189

Total Budget: \$172,189

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

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Paraeducator II	54.68	\$1,635,801	\$771,902
Paraeducator III	81.01	2,410,926	1,128,853
Paraeducator Sign Language	0.69	26,538	10,136
Subtotal FTE, Salaries & Benefits	136.38		\$5,984,156

Category	Budget Code	2017-18 Budget
Paraeducators - Extra Duty	01-3310-0-210x-300-57x0-11x0-000-307	\$1,480
Paraeducators - Substitutes	01-3310-0-2104-300-57x0-11x0-000-307	111,413
Classified Variable Benefits	01-3310-0-3xx2-300-57x0-11x0-000-307	9,560
Materials & Supplies/Textbooks	01-3310-0-4300-300-57x0-11x0-000-307	4,000
Mileage	01-3310-0-5230-300-5xxx-x1x0-000-307	340
Rental, Leases & Repairs	01-3310-0-5600-690-5730-1110-000-307	2,500
Interprogram Charges/Printing	01-3310-0-5725-300-5001-2100-000-307	100
Transfers Out	01-3310-0-7299-000-5001-9200-000-307	102,138
District Support/Indirect Cost @ 5.72%	01-3310-0-7310-300-5001-7210-000-307	349,695
TOTAL		\$581,226

Allocated Revenue: \$4,935,509

Total Budget: \$6,565,382

Contributions: 1,629,873

(Restricted)

Total Revenue: \$6,565,382

\$5,893,731 of the above budget is also relected 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	\$24,519	\$5,043
Language/Speech/Hearing Specialist	1.30	97,200	31,073
Paraeducator III	0.12	3,915	2,091
Office Manager Elementary	0.50	22,398	12,494
Subtotal FTE, Salaries & Benefits	2.17		\$198,733

Category	Budget Code	2017-18 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	1,000
Classified Variable Benefits	01-3315-0-3xx2-6xx-5730-xxx0-000-342	75
Materials & Supplies	01-3315-0-4300-300-5730-1000-000-342	1,000
Mileage	01-3315-0-5230-300-5730-xxx0-000-342	250
Direct Support/Indirect Cost @ 5.72%	01-3315-0-7310-300-5730-7210-000-342	11,511
TOTAL		\$14,011

Allocated Revenue: \$134,681

Total Budget: \$212,744
(Restricted)

Contribution: 78,063

Total Revenue: \$212,744

\$42,149 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION: PRESCHOOL LOCAL ENTITLEMENT

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	\$24,519	\$5,042
Psychologist	1.60	158,420	37,961
Language/Speech/Hearing Specialist	1.30	97,200	31,073
Paraeducator III	1.08	36,427	18,984
Office Manager Elementary	0.50	22,398	12,494
Subtotal FTE, Salaries & Benefits	4.73		\$444,518

Category	Budget Code	2017-18 Budget
Classified Salaries - Substitutes	01-3320-0-2x04-xxx-5730-xxx0-000-343	\$1,670
Variable Benefits	01-3320-0-3xx2-xxx-5730-xxx0-000-343	85
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 @ 5.72%	01-3320-0-7310-300-5730-7210-000-343	25,616
TOTAL		\$28,936

Allocated Revenue: \$419,887

Contribution: 53,567

Total Revenue: \$473,454

Total Budget:

\$473,454

(Restricted)

\$165,568 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION State Mental Health

KATHLEEN WALKER
Executive Director

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

DISTRICT FUNDED STAFF	FTE	SALARIES	BENEFITS
Exec. Director, Special Education	0.15	\$22,623	\$4,934
Coordinator, Special Education	1.00	104,059	29,558
Psychologist	1.30	115,184	29,930
Program Specialist	0.75	74,981	23,662
Academic/Behavior Intervention Asst.	3.00	94,492	43,870
Academic Intervention Specialist	3.00	119,890	51,010
Mental Health Therapist	1.00	98,075	28,469
Subtotal FTE, Salaries & Benefits	10.20		\$840,737

Category	Budget Code	2017-18 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 @ 5.72%	01-6512-0-7310-300-5011-7210-000-210	44,749
TOTAL		\$44,749

Revenue: \$827,076
Carryover: 58,410
Total Revenue: \$ 885,486

Total Budget: \$885,486

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	\$44,704	\$11,517
Psychologist	0.70	70,783	16,868
Mental Health Therapist	1.00	99,575	23,825
Program Specialist	0.30	25,271	6,517
Subtotal FTE, Salaries & Benefits	2.45		\$299,060

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-3327-x-4300-300-5011-31xx-000-352	\$35,309
Travel & Conference	01-3327-x-5200-300-50x1-x1xx-000-352	7,000
Mileage	01-3327-x-5230-300-50x1-x1xx-000-352	1,500
Licensed Software	01-3327-x-5882-300-5750-1110-000-352	1,000
Direct Support/Indirect Cost @ 5.72%	01-3327-x-7310-300-5011-7210-000-352	19,669
TOTAL		\$64,478

Allocated Revenue: \$ 313,538
Unearned Revenue 50,000
Total Revenue: \$ 363,538

Total Budget: \$363,538
(Restricted)

SPECIAL PROJECTS

CYNTHIA ANDREWS
Director

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	\$136,666	\$26,083
Intervention Specialist - MTSS	10.00	841,822	207,008
Administrative Secretary	1.00	54,360	20,517
Subtotal FTE, Salaries & Benefits	12.00		\$1,286,455

Category	Budget Code	2017-18 Budget
Classified-Overtime/Extra Duty	01-0000-0-2403-090-0000-2100-060-642	\$4,000
Variable Benefits	01-0000-0-3902-090-0000-2100-060-642	1,008
Materials & Supplies	01-0000-0-4300-090-xxxx-xxxx-0x0-642	8,490
Computer Software/Supplies	01-0000-0-4310-090-0000-2100-000-642	500
Materials & Supplies - Meetings	01-0000-0-4325-090-xxxx-xxxx-000-642	7,300
Travel & Conference	01-0000-0-5200-090-0000-2100-000-642	5,238
Mileage	01-0000-0-5230-090-xxxx-xxxx-0x0-642	1,762
Interprogram Charges/Postage	01-0000-0-5715-090-0000-2100-000-642	12,126
LCAP	01-0730-0-xxxx-090-1515-1000-000-642	56,639
TOTAL		\$97,063

Total Budget: \$1,383,518

STUDENT ENGAGEMENT

CRAIG S. MURRAY
Executive Director

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	\$145,819	\$26,792
Director, Co-Curr. Activities & Teacher Induction	1.00	121,767	24,222
Administrative Secretary Senior	1.00	46,654	25,456
Administrative Secretary	1.00	52,457	24,397
Subtotal FTE, Salaries & Benefits	4.00		\$467,564

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0000-0-43xx-110-xxxx-xxxx-000-620	\$6,150
Materials & Supplies - Meetings	01-0000-0-4325-110-0000-2100-000-620	500
Equipment Replacement	01-0000-0-4420-110-0000-2100-000-620	2,000
Travel & Conference	01-0000-0-5200-110-xxxx-xxxx-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	300
Other Services	01-0000-0-5800-110-xxxx-xxxx-000-620	16,000
Catering	01-0000-0-5825-110-0000-2100-000-620	1,000
Licensing Software	01-0000-0-5882-110-1240-4200-000-620	2,000
Cellular Telephones	01-0000-0-5930-110-0000-2100-000-620	500
<u>New Teacher Induction</u>		
Catering	01-0000-0-5825-110-1252-1000-000-620	\$2,000
TOTAL		\$31,650

Total Budget: \$499,214

STUDENT SERVICES

RUDY PUENTE
Director

Student Services plans, implements, and monitors health wellness and prevention, child welfare, student attendance, student behavior and intervention or prevention programs for high risk youths. The Student Services Department provides both technical assistance and training on student records. Student Services focuses on the reduction of student substance abuse, suspension/expulsion, improved attendance, alternative education placements, foster youth services, homeless services, behavior intervention support, technical assistance with 504 plan implementation, Parenting & Pregnant Minors Program, Tobacco Use Prevention 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	\$135,166	\$37,539
Coordinator, Child Welfare	1.31	147,735	42,340
Coordinator, Health & Wellness	1.00	114,525	31,369
Coordinator, Comm & Parent Involvement	1.00	108,025	30,223
Enrollment Demographics Specialist	1.00	55,386	15,235
Mental Health Specialist	1.00	59,512	18,570
Parent Engagement Educator	1.00	72,483	19,049
Program Specialist	1.00	96,814	30,767
Nurse	12.07	841,938	230,136
Student Engagement Specialist Senior	0.83	39,427	16,089
Student Engagement Specialist	0.50	23,566	9,978
Administrative Clerk Bilingual Senior	1.00	34,382	15,482
Administrative Clerk Senior	1.61	66,798	31,746
Administrative Secretary	1.97	102,491	40,481
District Receptionist	1.00	44,073	17,924
Health Services Specialist-LVN	6.00	253,070	120,564
Health Services Assistant	0.75	19,562	7,088
Subtotal FTE, Salaries & Benefits	34.04		\$2,929,534

Category	Budget Code	2017-18 Budget
Summer School		
Materials & Supplies - Meetings	01-0000-0-4325-060-1720-1000-000-611	\$1,871
Instruction		
Books/Materials/Supplies	01-0000-0-43xx-060-1110-1000-000-611	\$1,025
Field Trips/Catering/Other Services	01-0000-0-5xxx-060-1110-1000-000-611	15,975
Parent Participation		
Classified-Overtime/Extra Duty	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 Variable Salaries	01-0000-0-2404-060-0000-3900-000-611	\$408
Variable Benefits	01-0000-0-3xxx-060-0000-3900-000-611	102
Books/Materials/Supplies	01-0000-0-4xxx-060-0000-3900-000-611	6,699
Conference/Mileage/Repairs/Printing	01-0000-0-5xxx-060-0000-3900-000-611	11,745
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	\$14,200
Classified Support Salaries	01-0000-0-22xx-060-0000-3140-000-611	4,000
Variable Benefits	01-0000-0-3xxx-060-0000-3140-000-611	2,046
Materials & Supplies	01-0000-0-43xx-060-0000-3140-000-611	14,550
Conference/Repairs/Other Services	01-0000-0-5xxx-060-0000-3140-000-611	5,513
Mileage/Nurses & Health Assistants	01-0000-0-5230-060-0000-3140-000-611	3,562
Membership Dues	01-0000-0-5300-060-0000-3140-000-611	200
Interprogram Charges/Postage	01-0000-0-5715-060-0000-3140-000-611	100
Interprogram/Printing	01-0000-0-5725-060-0000-3140-000-611	527
Advertisement	01-0000-0-5810-060-0000-3140-000-611	190
Postage	01-0000-0-5920-060-0000-3140-000-611	10
Cellular Telephone	01-0000-0-5930-060-0000-3140-000-611	1,388
LCAP S/C	01-0730-0-xxxx-060-0000-3900-000-611	5,187
TOTAL		\$101,279

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	1.00	\$265,590	\$74,838
Executive Assistant to the Superintendent	1.00	98,737	38,948
Subtotal FTE, Salaries & Benefits	2.00		\$478,113

Category	Budget Code	2017-18 Budget
Materials & Supplies	01-0000-0-4300-010-0000-7150-000-601	\$3,500
Materials & Supplies - Meetings	01-0000-0-4325-010-0000-7150-000-601	3,000
Travel & Conference	01-0000-0-52xx-010-0000-7150-000-601	13,000
Mileage	01-0000-0-5230-010-0000-7150-000-601	500
Dues & Memberships	01-0000-0-5300-010-0000-7150-000-601	10,000
Rentals/Leases/Repairs	01-0000-0-5600-010-0000-7150-000-601	3,000
Interprogram Charges/Postage	01-0000-0-5715-010-0000-7150-000-601	10,000
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7150-000-601	3,500
Interfund Charges/Nutrition Services	01-0000-0-5753-010-0000-7150-000-601	4,000
Other Services	01-0000-0-5800-010-0000-7150-000-601	35,000
Catering	01-0000-0-5825-010-0000-7150-000-601	4,000
Wireless Services	01-0000-0-5935-010-0000-7150-000-601	2,000
TOTAL		\$91,500

Total Budget: \$569,613

TITLE I - ELEMENTARY & SECONDARY ACT

CYNTHIA ANDREWS
Director

The purpose of Title I is to provide educational opportunities for at risk children to help them succeed in the regular school program, attain grade-level proficiency, and meet the challenging content and student performance standards that all students are expected to master. Title I funds are used for staff, contracts, materials, supplies and equipment. The site & 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	\$77,815	\$22,312
Program Development Specialist	2.20	159,588	50,080
Program Development Consultant	0.71	67,598	22,770
Teachers	7.20	513,108	148,709
Student Support Teachers	11.08	915,425	239,236
Opportunity	1.00	87,479	23,501
Counselor-Secondary	1.20	84,696	23,226
Counselor- School K-8	0.50	35,932	9,470
Counselor- Elementary	2.21	145,627	45,472
School Social Worker	0.50	28,853	5,562
Academic Intervention Specialist Bilingual Senior	3.19	138,656	76,915
Academic Intervention Specialist Senior	4.25	226,587	103,846
Administrative Clerk Senior	1.55	70,484	31,304
Budget Technician	0.50	33,119	11,755
Data Management Assistant	0.10	4,437	1,800
Student Engagement Specialist Senior	0.70	33,033	13,480
Campus Safety Specialist	0.88	23,952	9,032
Subtotal FTE, Salaries & Benefits	38.4486		\$3,484,860

Category	Budget Code	2017-18 Budget
Certificated Salaries - Substitutes	01-3010-8-1104-xxx-xxxx-1000-xx0-3xx	\$219,406
Certificated Salaries	01-3010-x-1x0x-xxx-xxxx-xxxx-xxx-3xx	2,871,628
Classified Variable Salaries	01-3010-x-2x0x-xxx-xxxx-xxxx-xxx-3xx	141,233
Variable Benefits	01-3010-x-3xxx-xxx-xxxx-xxxx-xxx-3xx	582,291
Textbooks	01-3010-8-4100-0x0-1xx0-1000-x0x-329	31,492
Books Other Than Textbooks	01-3010-8-4200-xxx-xxxx-xxxx-000-3xx	30,323
Materials & Supplies	01-3010-8-4300-xxx-xxxx-xxxx-x0x-3xx	506,003
Computer Software & Supplies	01-3010-8-4310-xxx-xxxx-xxxx-000-3xx	94,422
Materials & Supplies - Meetings	01-3010-8-4325-xxx-xxx0-2495-000-312	13,880
Supplies Over \$500-\$4,999	01-3010-8-44x0-xxx-xxx0-xxxx-000-3xx	102,297
Travel & Conference	01-3010-x-52xx-xxx-xxxx-xxxx-xx0-3xx	189,546
Mileage	01-3010-8-5230-xxx-xxxx-xx00-000-3xx	2,726
Dues & Memberships	01-3010-8-5300-080-1195-1000-440-329	64,413
Interprogram Charges	01-3010-8-57xx-xxx-xxxx-xxxx-x0x-3xx	78,653
Other Services	01-3010-8-5xx0-xxx-xxxx-xxxx-xxx-3xx	1,692,477
Consultants	01-3010-8-5832-xxx-0000-2495-000-312	550
Field Trips	01-3010-8-5865-xxx-xxxx-1xxx-000-3xx	85,106
Licensing Software	01-3010-8-5882-xxx-xxx0-xxxx-000-3xx	375,747
Wireless Service	01-3010-8-5935-090-0000-2100-000-310	370
Direct Support/Indirect Cost @ 5.72%	01-3010-8-7310-090-0000-7210-000-310	679,904
TOTAL		\$7,762,467

Allocated Revenue: \$10,888,695

Total Budget:

\$11,247,327

Unearned Revenue:\$ 358,632

(Restricted)

Total Revenue: \$11,247,327

\$ 4,857,557 of the above budget is also reflected in the school site budgets.

TITLE II A TEACHER QUALITY

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
Peer Assist and Review Mentor	2.00	\$119,024	\$37,140
Subtotal FTE, Salaries & Benefits	2.00		\$156,164

Category	Budget Code	2017-18 Budget
Certificated Salaries - Extra Duty	01-4035-0-1102-141-1695-2140-09x-365	\$49,629
Certificated Salaries - Extra Duty	01-4035-0-1103-xxx-1xxx-xxx0-xxx-365	100,594
Certificated Salaries - Substitutes	01-4035-0-1x04-xxx-1xxx-xx00-xxx-365	480,208
Certificated Benefits	01-4035-0-3xx1-xxx-1xxx-xxx0-xxx-365	111,133
Materials & Supplies	01-4035-0-4x00-141-xxxx-xx00-xxx-365	38,647
Travel & Conference	01-4035-0-52xx-xxx-1695-xx00-xxx-365	61,000
Other Services	01-4035-0-5x00-xxx-xxxx-xx00-xxx-365	438,883
Direct Support/Indirect Cost @ 5.72%	01-4035-0-7310-141-0000-7210-000-365	82,154
TOTAL		\$1,362,248

Allocated Revenue: \$ 1,518,412

Total Budget:

**\$1,518,412
(Restricted)**

TITLE III - IMMIGRANT EDUCATION

JACQUELINE MOORE, Ed.D.
Director

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	2017-18 Budget
Materials & Supplies	01-4201-8-4410-100-1110-1000-464-308	\$35,297
Direct Support/Indirect Cost @ 5.72%	01-4201-8-7310-100-0000-7210-000-308	2,019
TOTAL		\$37,316

Total Revenue: \$37,316

Total Budget: \$37,316
(Restricted)

TITLE III - LANGUAGE INSTRUCTION FOR LIMITED ENGLISH PROFICIENT

JACQUELINE MOORE, Ed. D.
Director

Title III is a federal program for Limited-English Proficient (LEP) and immigrant students. Title III funds may be used to support a wide array of instructional support services for LEP students and their families. The funds are to be directed to activities that assist LEP 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 LEP 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
Counselor	1.00	\$72,232	\$20,812
Family and Community Liaison	1.00	30,273	15,707
Subtotal FTE, Salaries & Benefits	2.00		\$139,024

Category	Budget Code	2017-18 Budget
Certificated Salaries	01-4203-x-1x0x-xxx-1xxx-xxx0-4xx-380	\$468,183
Certificated Substitutes	01-4203-x-1104-xxx-xxxx-1000-4xx-380	41,310
Instructional Paraeducators- Extra Duty	01-4203-x-2403-100-1720-2700-468-380	2,902
Variable Benefits	01-4203-x-3xxx-xxx-xxxx-xxx0-xxx-380	90,568
Curriculum	01-4203-x-4100-100-172x-1000-468-380	8,000
Materials & Supplies	01-4203-x-4xxx-xxx-1xxx-1000-4xx-380	121,564
Travel & Conference	01-4203-8-5225-64x-1695-1000-463-380	13,976
Interprogram Charges- Printshop	01-4203-x-5725-xxx-1xxx-1000-46x-380	6,100
Other Services	01-4203-8-5800-100-1695-1000-459-380	10,200
Licensing Software	01-4203-8-5882-100-1110-1000-459-380	31,700
Direct Support/Indirect Cost @ 1%	01-4203-x-7310-100-0000-7210-000-380	11,443
TOTAL		\$805,946

Total Revenue: \$944,970

Total Budget: \$944,970
(Restricted)

TOBACCO USE PREVENTION EDUCATION

RUDY PUENTE
Director
BONITA MALLORY
Coordinator

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 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.

CATEGORICALLY FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	1.00	\$60,310	\$26,376
Subtotal FTE, Salaries & Benefits	1.00		\$86,686

Category	Budget Code	2017-18 Budget
Certificated Salaries - Stipends	01-6690-0-1102-280-11x0-4100-000-420	\$38,073
Variable Benefits	01-6690-0-3xx1-280-11x0-4100-000-420	6,734
Material & Supplies	01-6690-0-4300-280-1110-4100-000-420	5,278
Other Services	01-6690-0-5x00-280-xxxx-xx00-000-420	52,132
Direct Support/Indirect Cost @ 5.72%	01-6690-0-7310-280-0000-7210-000-420	9,861
TOTAL		\$112,078

Total Revenue: \$198,764

Total Budget: \$198,764
(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	\$111,470	\$47,976
Manager, Vehicle Maintenance	1.00	93,738	43,512
Manager, Transportation Planning Services	1.00	78,054	26,488
Supervisor, Transportation	1.00	83,556	24,052
Supervisor, Vehicle Maintenance	1.00	72,438	29,432
Administrative Secretary	1.00	42,764	10,854
Accounting Clerk Senior	2.00	101,284	34,332
Accounting Clerk	1.00	42,640	24,444
Bus Driver	83.44	2,961,785	1,404,438
Bus Driver Instructor	2.00	94,264	32,918
Transportation Scheduler/Dispatcher	3.00	152,274	58,966
Transportation Router	1.00	57,854	21,398
Vehicle Servicing Mechanic	6.00	266,716	90,958
Vehicle Technical Mechanic	2.00	99,590	34,542
Inventory Control Clerk	0.75	26,896	6,856
Bus Attendant	6.19	154,232	66,788
Subtotal FTE, Salaries & Benefits	113.38		\$6,397,509

Category	Budget Code	2017-18 Budget
Classified Support - Extra/Overtime/Subs	01-0720-0-22xx-260-xxxx-3600-000-626	\$709,000
Classified Mechanics - Extra Hours	01-0720-0-2241-260-xxxx-3600-000-626	35,000
Classified Clerical - Overtime	01-0720-0-2401-260-xxxx-3600-000-626	30,000
Classified Clerical-Substitutes	01-0720-0-2404-260-xxxx-3600-000-626	6,500
Classified Clerical - Vacation Payoff	01-0720-0-2410-260-xxxx-3600-000-626	1,500
Classified Variable Benefits	01-0720-0-3xxx-260-xxxx-3600-000-626	125,000
Materials & Supplies	01-0720-0-4300-260-xxxx-3600-000-626	160,366
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	455,000
Materials & Supplies-Tires/Tube	01-0720-0-4341-260-xxxx-3600-000-626	250,000
Maintenance Supplies	01-0720-0-4350-260-0000-3600-000-626	100,000
Inventoried Supplies \$500-\$4,999	01-0720-0-4400-260-xxxx-3600-000-626	35,000
Computer Supplies \$500-\$4,999	01-0720-0-4410-260-xxxx-3600-000-626	7,500
Subagreements for Services	01-0720-0-5100-260-xxxx-3600-000-626	75,000
Travel & Conference	01-0720-0-5200-260-xxxx-3600-000-626	15,000
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	15,000
Mileage	01-0720-0-5230-260-xxxx-3600-000-626	1,000
Rentals/Leases/Repairs	01-0720-0-5600-260-xxxx-3600-000-626	175,000
Bus Repairs	01-0720-0-5640-260-xxxx-3600-000-626	350,000
Interprogram Charges/Postage	01-0720-0-5715-260-0000-3600-000-626	500
Interprogram Charges/Printing	01-0720-0-5725-260-xxxx-3600-000-626	7,500
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	317,500
Advertisement	01-0720-0-5810-260-xxxx-3600-000-626	750
Catering	01-0720-0-5825-260-xxxx-3600-000-626	5,000
Consultants	01-0720-0-5832-260-xxxx-3600-000-626	3,000
Field Trips	01-0720-0-5865-260-0000-3600-000-626	150,000
Licensing Software	01-0720-0-5882-260-xxxx-3600-000-626	7,500
Pupil Transportation	01-0720-0-5895-260-xxxx-3600-000-626	15,000
To be allocated	01-0720-0-5899-260-xxxx-3600-000-626	594,645
Construction/Equipment Replacement	01-0720-0-6xxx-260-xxxx-3600-000-626	13,000
Subtotal		\$3,671,761
Interprogram Credits/Transportation	01-0720-0-xxxx-xxx-0000-3600-000-626	(\$1,629,645)
TOTAL		\$2,042,116

Contribution Revenue: \$ 8,021,304

Total Budget:

\$8,439,625

(Locally Restricted)

UTILITIES

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

Category	Budget Code	2017-18 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	4,200,000
P.G. & E.	01-0000-0-5515-000-0000-8200-000-654	600,000
Water	01-0000-0-5520-000-0000-8200-000-654	800,000
Waste Disposal	01-0000-0-5525-000-0000-8200-000-654	275,000
Sewer	01-0000-0-5550-000-0000-8200-000-654	145,000
Storm Drain	01-0000-0-5555-000-0000-8200-000-654	320,000
Secured Tax	01-0000-0-5800-000-0000-7200-000-654	275,000
Telephone Charges	01-0000-0-5910-000-0000-8200-000-654	400,000
Cellular Telephones	01-0000-0-5930-000-0000-xxxx-000-654	272,800
Wireless Service	01-0000-0-5935-000-0000-xxxx-000-654	86,000
TOTAL		\$7,568,800

Total Budget: \$7,568,800

WAREHOUSE SERVICES

RUTH HALL
Director

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	\$93,737	\$34,800
Warehousing & Distribution Coordinator	1.00	57,854	21,397
Delivery Specialists/Driver	10.00	438,156	182,893
Warehousing & Distribution Specialist	2.00	94,385	27,691
Asset & Inventory Control Specialist	1.00	39,021	16,651
Subtotal FTE, Salaries & Benefits	15.00		\$1,006,585

Category	Budget Code	2017-18 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	13,227
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	1,650
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 Telephones	01-0000-0-5930-050-0000-7540-000-606	1,640
TOTAL		\$64,213

Total Budget: \$1,070,798

WORKABILITY PROGRAM

KATHLEEN WALKER
Executive Director

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	\$36,943	\$11,594
Vocational Advisor	0.88	27,886	13,845
Vocational Assistant	1.33	36,716	24,845
Subtotal FTE, Salaries & Benefits	2.57		\$151,829

Category	Budget Code	2017-18 Budget
Certificated Salaries - Stipends	01-6520-0-1102-300-5770-1110-000-4x6	\$19,994
Certificated Salaries - Extra Duty	01-6520-0-1103-300-5770-1110-000-436	1,538
Certificated Salaries - Substitutes	01-6520-0-1104-300-5770-1110-000-4x6	3,915
Other Certificated Salaries - Extra Assignment	01-6520-0-190x-300-5060-2100-000-4x6	3,810
Classified Salaries - Extra Duty	01-6520-0-2903-300-5001-3900-000-406	11,304
Classified Salaries - Students	01-6520-0-2961-300-5770-1110-000-406	46,380
Variable Benefits	01-6520-0-3xxx-300-5xxx-xxx0-000-4x6	8,796
Material & Supplies	01-6520-0-43x0-300-5xxx-xxx0-000-4x6	4,137
Travel & Conference	01-6520-0-5200-300-5001-2100-000-4x6	4,078
Mileage	01-6520-0-5230-300-5xxx-xx00-000-4x6	2,411
Rentals/Leases/Repairs	01-6520-0-5600-300-5770-1110-000-4x6	5,098
Interprogram Charges/Printing	01-6520-0-5725-300-5770-1110-000-4x6	400
Interprogram Charges/Field Trips	01-6520-0-5742-300-5770-1110-000-4x6	11,948
Licensing Software	01-6520-0-5882-300-5770-1110-000-4x6	1,190
Cell Phone Services	01-6520-0-5930-300-5001-2700-000-406	375
Direct Support/Indirect Cost @ 5.72%	01-6520-0-7310-300-5001-7210-000-4x6	15,856
TOTAL		\$141,230

Total Revenue: \$ 293,059

Total Budget: \$293,059
(Restricted)

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 2016-17 activities and budget for each of the other funds are on the succeeding pages.



Bus Loop
Grant High School



Gas Line
Foothill Ranch Middle School

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 2017-18 Adult Education Fund (Fund 11)			
	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenue	418,085	729,669	203,982
Other State Revenue	2,779,638	2,811,023	2,653,394
Other Local Revenue	43,141	3,420	0
Transfers-in from Other Funds	0	0	0
TOTAL OPERATING REVENUE	\$3,240,864	\$3,544,112	\$2,857,376
EXPENSE			
Certificated Salaries	\$628,552	\$980,427	\$1,006,197
Classified Salaries	407,113	688,587	689,378
Employee Benefits	361,515	595,979	590,853
Books and Supplies	76,558	657,623	101,772
Services and Other Operating Expenditures	333,997	572,431	472,320
Capital Outlay	12,367	0	0
Other Expenses and Outgo	103,339	178,355	176,856
Transfers-out to Other Funds	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	\$2,223,439	\$3,973,402	\$3,337,376
Revenues over (under) Expenses	\$1,017,424	(\$429,290)	(\$480,000)
Beginning Fund Balance	\$269,570	\$1,286,994	\$857,704
Ending Fund Balance	\$1,286,994	\$857,704	\$377,704

FINANCIAL SECTION

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 child care for school age children up to age 12; infant/toddler care for children ages 0-3; and resources and other support services to parents and families.

Our Early Childhood Education/Child Development program operates in 40 classrooms at 22 elementary school sites. The program provides part day and full day preschools to approximately 1,100 children, childcare to 28 school age children, infant/toddler care to 25 TRUSD teen parents and community members, and other parent support services to approximately 300 families.

The Early Childhood Education/Child Development administrative office and support staff of 12 employees are located in Bay C at the district office. Our classrooms are staffed by 100 highly qualified preschool/child care teachers, site supervisors, and assistants.

Revenue and Expense Summary Report 2017-18 Child Development Fund (Fund 12)			
	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenue	1,746,485	1,740,936	2,096,831
Other State Revenue	3,365,026	4,706,761	4,421,245
Other Local Revenue	1,012,895	1,131,239	1,146,160
Transfers-in from Other Funds	8,065	0	0
TOTAL OPERATING REVENUE	\$6,132,472	\$7,578,936	\$7,664,236
EXPENSE			
Certificated Salaries	\$2,162,181	\$2,650,828	\$2,961,165
Classified Salaries	1,476,846	1,638,715	1,974,485
Employee Benefits	1,319,234	1,638,701	1,742,709
Books and Supplies	221,290	509,988	201,798
Services and Other Operating Expenditures	418,965	739,201	391,453
Capital Outlay	5,985	0	0
Other Expenses and Outgo	381,388	401,503	392,626
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$5,985,888	\$7,578,936	\$7,664,236
Revenues over (under) Expenses	\$146,584	\$0	\$0
Beginning Fund Balance	\$152,367	\$298,951	\$298,951
Ending Fund Balance	\$298,951	\$298,951	\$298,951

FINANCIAL SECTION

Cafeteria Fund (Fund 13)

The **Cafeteria Fund** accounts for all revenues and expenses related to the operation of the District's Nutrition Services Program in order to comply with the accounting procedures established by the California Department of Education.

The District participates in the National School Lunch and Breakfast Programs, and the Child and Adult Care Food Programs which provides funding for meals served. Qualification for student participation in these federally funded programs is by an application process. Based on the data related to the application, a student may qualify for free meals or meals at a reduced price.

In order to receive Federal and State funding, the National School Lunch and Breakfast Programs and the Child and Adult Care Food Programs are required to follow state and federal guidelines. Internal and federal audits are conducted to ensure adherence to National School Lunch, School Breakfast Program and Child and Adult Care regulations.

The Nutrition Services Department Mission Statement is to "Provide our students with high quality, nutritious foods that support lifelong healthy eating habits." Approximately 5.6 million meals are served per school year. Every school day the Nutrition Services Department's 258 employees serve over 7,800 student breakfasts, 19,700 student lunches and 3,200 supper meals.

The Nutrition Services Department offers low fat and fat free milk, salad bars, whole grain breads, and fresh fruits and vegetables daily. Each year, Nutrition Services sponsors a food show for their secondary and elementary student bodies.

Nutrition Services strives to provide all Twin Rivers Unified School District students, staff and parents with nutritious choices, professional service and a safe and sanitary environment.

Revenue and Expense Summary Report 2017-18 Cafeteria Fund (Fund 13)			
	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenue	15,861,564	15,802,000	16,230,000
Other State Revenue	931,067	1,123,334	1,130,000
Other Local Revenue	1,010,574	1,128,660	1,200,000
Transfers-in from Other Funds	0	0	0
TOTAL OPERATING REVENUE	\$17,803,206	\$18,053,994	\$18,560,000
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	5,991,246	6,501,904	6,655,418
Employee Benefits	2,149,885	2,426,635	2,591,338
Books and Supplies	8,238,279	8,034,906	8,048,971
Services and Other Operating Expenditures	372,541	313,689	324,225
Capital Outlay	116,275	17,959	15,000
Other Expenses and Outgo	880,296	874,946	925,048
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$17,748,521	\$18,170,039	\$18,560,000
Revenues over (under) Expenses	\$54,685	(\$116,045)	\$0
Beginning Fund Balance	\$2,464,642	\$2,519,326	\$2,403,281
Ending Fund Balance	\$2,519,326	\$2,403,281	\$2,403,281

FINANCIAL SECTION

Deferred Maintenance Fund (Fund 14) **(Special Revenue Fund)**

The **Deferred Maintenance Fund** is used to account for revenues and expenditures relating to major repair or replacement of existing school building components. Typically, this includes: plumbing, heating, air conditioning, electrical systems, roofing, interior and exterior painting, floor systems, etc.

The revenue is a transfer from the General Fund of Local Control Funding Formula (LCFF) sources. Effective with the 2013-14 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 2017-18 Deferred Maintenance Fund (Fund 14)			
	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
REVENUES			
LCFF Sources	\$1,775,000	\$1,896,380	\$1,896,380
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	123,875	26,050	58,500
Transfers-in from Other Funds	10,000,000	13,569,270	10,000,000
TOTAL OPERATING REVENUE	\$11,898,875	\$15,491,700	\$11,954,880
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	15,300	677	0
Employee Benefits	527	79	0
Books and Supplies	7,655	111,363	0
Services and Other Operating Expenditures	977,855	1,683,481	1,080,000
Capital Outlay	12,935,279	16,750,417	15,063,500
Other Expenses and Outgo	121,380	121,380	121,380
Transfers-out to Other Funds	0	13,528,382	0
TOTAL OPERATING EXPENSE	\$14,057,996	\$32,195,779	\$16,264,880
Revenues over (under) Expenses	(\$2,159,121)	(\$16,704,079)	(\$4,310,000)
Beginning Fund Balance	\$23,173,200	\$21,014,079	\$4,310,000
Ending Fund Balance	\$21,014,079	\$4,310,000	\$0

FINANCIAL SECTION

Twin Rivers is continuing efforts to renovate its campuses and facilities. We spent over \$13 million in projects during 2016-17 and continue into 2017-18 with the following facility improvement projects estimated at \$15 million:

- Fire Sprinklers - Highlands High and Foothill High
- Energy Projects
- Grant High Fireplace
- Roofing - Dry Creek Elementary, Police Services Center, Rio Tierra Junior High, Foothill High, Transportation A, Vista Nueva, Garden Valley Elementary, Highlands High, Fairbanks Elementary, Sierra View Elementary, Kohler Elementary, Foothill Ranch Middle and Martin Luther King, Jr. Tech Academy
- Paving - Ridgepoint Elementary, Allison Elementary, Frontier Elementary, Hillsdale Elementary, Foothill Oaks Elementary, Dry Creek Elementary and Babcock Elementary
- Painting - CCAA 7-12, Babcock Elementary, Dry Creek Elementary, Ridgepoint Elementary, Frontier Elementary and Morey Ave.
- HVAC - Ridgepoint Elementary, Del Paso Elementary and Fairbanks Elementary
- Norwood Junior High Enclose and Mod Outdoor Café/MP



Grant High School Bus Loop

FINANCIAL SECTION

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 2017-18 Special Reserve Fund for Postemployment Benefits (Fund 20)			
	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	6,194	7,300	11,000
Transfers-in from Other Funds	431,361	0	0
TOTAL OPERATING REVENUE	\$437,555	\$7,300	\$11,000
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	\$437,555	\$7,300	\$11,000
Beginning Fund Balance	\$1,021,911	\$1,459,466	\$1,466,766
Ending Fund Balance (Unrestricted)	\$1,459,466	\$1,466,766	\$1,477,766

FINANCIAL SECTION

Building Fund (Fund 21) ***(Capital Project Fund)***

The ***Building Fund*** is used to account for the proceeds and expenditures from the sale of the bonds and the purchase of Certificates of Participation (COP).

The District will operate 2 sub-funds during the 2017-18 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.



Paint Job
Regency Park Elementary School



Paint Job
Hagginwood Elementary

FINANCIAL SECTION

Revenue and Expense Summary Report 2017-18 Building Fund (Fund 21)			
	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	246,390	138,367	135,579
Transfers-in from Other Funds	11,000,723	300,000	300,000
TOTAL OPERATING REVENUE	\$11,247,113	\$438,367	\$435,579
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	202	0	0
Services and Other Operating Expenditures	22,089	42,969	11,750
Capital Outlay	149,221	389,367	102,926
Other Expenses and Outgo	3,822,625	24,464,743	1,515,200
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$3,994,138	\$24,897,079	\$1,629,876
Revenues over (under) Expenses	\$7,252,975	(\$24,458,712)	(\$1,194,297)
Beginning Fund Balance	\$25,205,228	\$32,458,203	\$7,999,491
Ending Fund Balance	\$32,458,203	\$7,999,491	\$6,805,194



HVAC
Foothill Ranch Middle School

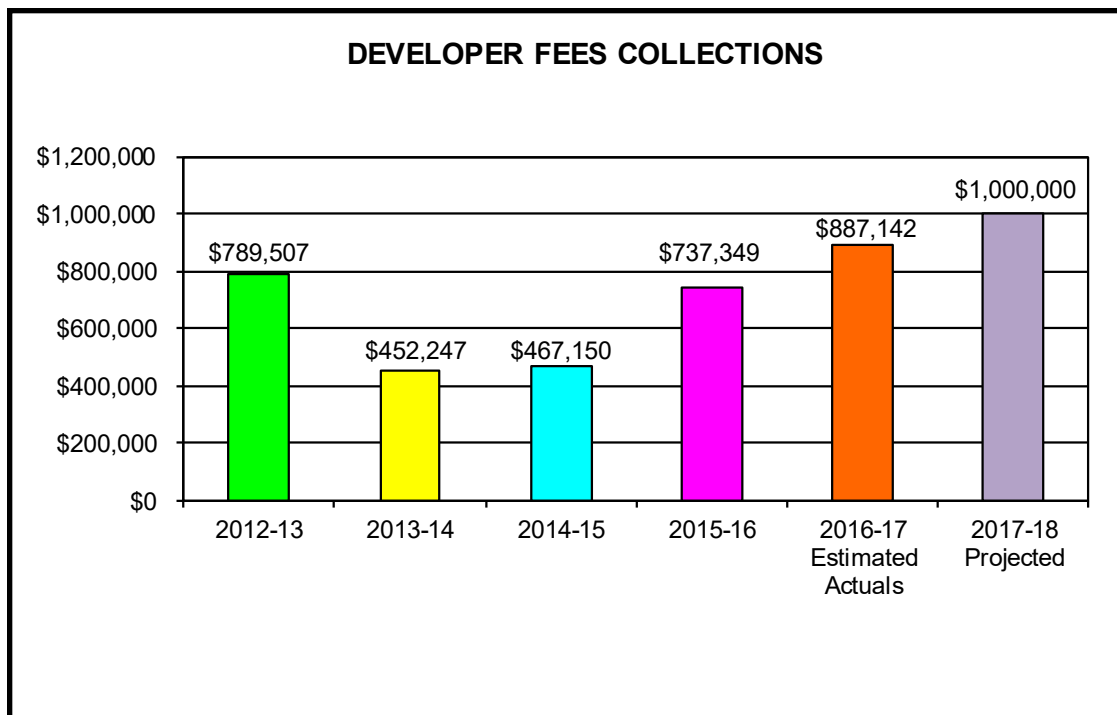
FINANCIAL SECTION

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.



FINANCIAL SECTION

Revenue and Expense Summary Report 2017-18 Capital Facilities Fund (Fund 25)			
	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	1,220,898	1,014,189	1,075,500
Transfers-in from Other Funds	0	0	0
TOTAL OPERATING REVENUE	\$1,220,898	\$1,014,189	\$1,075,500
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	9,039	0	0
Services and Other Operating Expenditures	45,499	28,765	623,145
Capital Outlay	255,113	70,827	4,871,027
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$309,652	\$99,592	\$5,494,172
Revenues over (under) Expenses	\$911,246	\$914,597	(\$4,418,672)
Beginning Fund Balance	\$2,592,829	\$3,504,075	\$4,418,672
Ending Fund Balance	\$3,504,075	\$4,418,672	\$0



Modernization
Keema High School

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. Current projects include:

- Johnson ES Phase 1 - Kitchen Modernization
- Johnson ES Phase 2 - Final Relocation Improvements
- Modernization - Allison Elementary, Babcock Elementary, Castori Elementary, CCAA K-6, Foothill High, Frontier Elementary, Grant High, Hagginwood Elementary, Hillsdale Elementary, Johnson Elementary, Joyce Elementary, Kohler Elementary, Madison Elementary, Noralto Elementary, Northwood Elementary, Northwood Elementary, Oakdale Elementary, Orchard Elementary, Pacific High, Pioneer Elementary, Rio Linda High, Sierra View Elementary, Strauch Elementary, Village Elementary, Vineland Elementary, Westside Elementary, Woodlake Elementary, Woodridge Elementary

Revenue and Expense Summary Report 2017-18 County School Facilities Fund (Fund 35)			
	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	3,547,831	0	12,020,870
Other Local Revenue	6,152	10,000	15,000
Transfers-in from Other Funds	0	18,604,696	0
TOTAL OPERATING REVENUE	\$3,553,983	\$18,614,696	\$12,035,870
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	83	0
Services and Other Operating Expenditures	0	0	0
Capital Outlay	243,919	7,874,168	26,086,379
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
TOTAL OPERATING EXPENSE	\$243,919	\$7,874,251	\$26,086,379
Revenues over (under) Expenses	\$3,310,064	\$10,740,445	(\$14,050,509)
Beginning Fund Balance	\$0	\$3,310,064	\$14,050,509
Ending Fund Balance	\$3,310,064	\$14,050,509	\$0

FINANCIAL SECTION

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 December 2017.

Current projects include:

- Futures Charter site repairs (funds received from GCC)
- Del Paso projects (QZAB funding)

Revenue and Expense Summary Report 2016-17 Special Reserve Fund for Capital Outlay Projects (Fund 40)			
	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenue	0	0	0
Other State Revenue	2,223,263	1,606,459	0
Other Local Revenue	454,332	762,990	347,697
Transfers-in from Other Funds	10,951,469	2,319,826	0
TOTAL OPERATING REVENUE	\$13,629,064	\$4,689,275	\$347,697
EXPENSE			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	9,572	0
Employee Benefits	0	794	0
Books and Supplies	504	0	0
Services and Other Operating Expenditures	44,442	195,878	86,918
Capital Outlay	1,143,451	3,264,377	556,955
Other Expenses and Outgo	0	0	1,000,000
Transfers-out to Other Funds	1,850,000	8,645,584	0
TOTAL OPERATING EXPENSE	\$3,038,398	\$12,116,205	\$1,643,873
Revenues over (under) Expenses	\$10,590,667	(\$7,426,930)	(\$1,296,176)
Beginning Fund Balance	\$13,415,747	\$24,006,414	\$16,579,484
Ending Fund Balance	\$24,006,414	\$16,579,484	\$15,283,308

LONG TERM FINANCIAL COMMITMENTS

This section of the 2017-18 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, 2017 is \$293,461,965; 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 \$15 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, 2015	June 30, 2016	June 30, 2017
Assessed Value (AV)	\$11,407,150,960	\$11,877,453,554	\$12,341,635,043
Debt Limit (2.5% of AV)	\$285,178,774	\$296,936,339	\$308,540,876
Outstanding Debt	\$253,768,042	\$245,265,882	\$293,461,965
Available Debt Capacity	\$31,410,732	\$51,670,457	\$15,078,911

Following is the District's combined debt amortization schedule for all outstanding GO Bonds as of July 1, 2017:

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2017-18	\$11,563,971	\$8,515,257	\$20,079,228
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
Thereafter	207,668,022	245,663,275	453,331,297
Total	\$293,461,965	\$321,865,053	\$615,327,018

FINANCIAL SECTION

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 2016-17. The COP 2007 debt was paid down from the sale of new GO Bonds. The District's Building Fund (Fund 21) currently has reserves to pay debt payments through 2021-22 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 2035-36 and then \$8.8 million in 2036-37 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 2017-18 Participation payment obligation:

Issue	Outstanding Indebtedness July 1, 2017*	2017-18 Principal	2017-18 Interest
2007-08	\$80,976,240	\$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 Participation Amortization Schedule by Fund			
Year Ending June 30	Building Fund	General Fund	Total
2018	\$1,515,200	\$0	\$1,515,200
2019	1,515,200	0	1,515,200
2020	1,515,200	0	1,515,200
2021	1,515,200	0	1,515,200
2022	1,515,200	0	1,515,200
2023-2027	0	7,576,000	7,576,000
2028-2032	0	7,576,000	7,576,000
2033-2037	0	14,931,000	14,931,000
2038-2041	0	43,317,240	43,317,240
TOTAL	\$7,576,000	\$73,400,240	\$80,976,240

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 possesses 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 the 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 2017
December 2005	5,000,000	December 2020
Total	\$11,000,000	

CAPITAL LEASE OBLIGATIONS

On July 1, 2017, the District holds seven (7) capital lease obligations. The lease obligations include lease-purchase for facility renovations and technology equipment. Two capital leases were paid of in 2016-17. The majority of the payments are covered by the General Fund with a small portion being paid from the Deferred maintenance Fund.

Following is the yearly lease repayment schedule:

Lease Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2017-18	\$1,611,920	\$88,098	\$1,700,018
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	121,380
Total	\$3,267,790	\$171,959	\$3,439,749

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 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, 2017 is estimated to be \$38 million based on an actuarial study performed as of July 1, 2016.

INFORMATIONAL SECTION



EFFECT OF STATE BUDGET AND LOCAL PROPERTY TAXES

STATE BUDGET

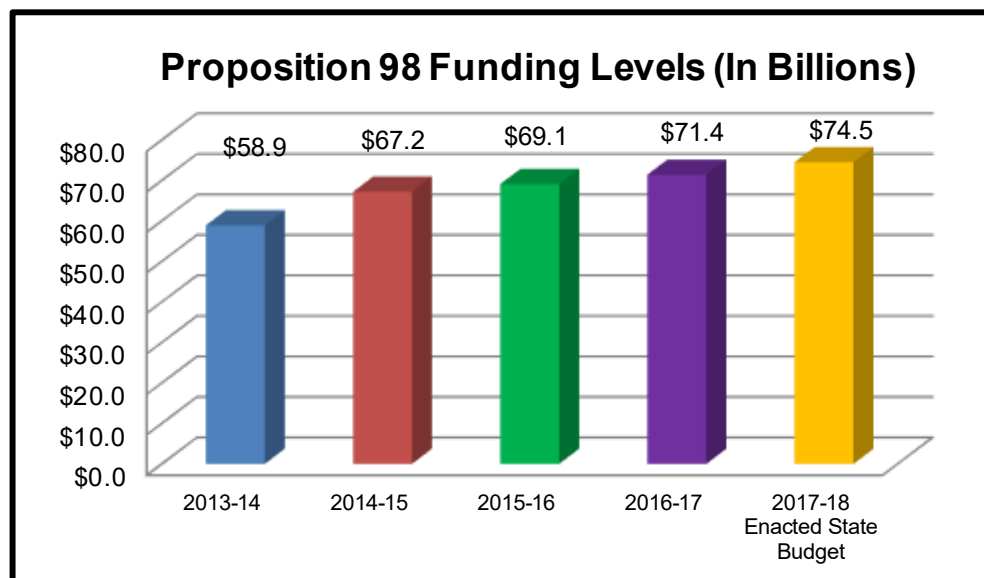
The primary source of funding for school districts is the Local Control Funding Formula (LCFF) sources, which is a combination of State funds and local property taxes. State funding sources typically make up the majority of a LCFF sources. The District's State Aid portion of the LCFF will account for about 75% and local property taxes will account for about 10% of the total general fund revenue in 2017-18.

The LCFF became the new funding model for school districts within the State of California beginning in the 2013-14 fiscal year. Unlike past years where the rate of change to revenue limits and categorical funding were generally consistent across all Districts, with the Governor's LCFF, every District has its own unique progress rate toward the LCFF funding goal for 2020-21. Depending upon the State's final calculation parameters, the District's unique base funding amount in 2012-13, the number of students qualified for supplemental and concentration grants and the amount of money the State chooses to apply to the formula each year, each District will receive its own unique increase in funding per student until the LCFF funding goal is reached in 2020-21.

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 \$74.5 billion, an increase of \$3.1 billion from 2016-17 due to higher State General Fund revenue forecast in taxes and capital gains.



INFORMATIONAL SECTION

LOCAL PROPERTY TAXES/ASSESSED VALUATION

Taxes are levied by the County of Sacramento for each fiscal year on taxable real and personal property situated in the District as of the preceding January 1st. Property tax collections are used towards funding of the LCFF. Typically tax collections fall short of the LCFF total and the State makes up the difference (State Aid). Proposition 13 limits the assessment and taxation of property in California. It restricts both the tax rate and the rate of increase allowed in assessing real property. The property tax rate cannot exceed 1% of the assessed value (AV) of the property. However, for GO Bonds, Proposition 46 was approved in 1986 which overturned the portion of Proposition 13 dealing with GO Bonds and allows for a higher property tax rate with a two-thirds majority vote for the bond approval.

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

The table below shows the assessed value and property tax collections in our tax area since the creation of the District. 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 \$292 per \$100,000 assessed valuation (AV). In addition, homeowners in our District are currently assessed an average of \$181 per \$100,000 AV for our General Obligation Bonds.

Twin Rivers Unified School District Assessed Valuation and Property Tax Revenue					
Fiscal Year	Local Secured	Unsecured	Total	TRUSD Property Tax Revenue	Tax Revenue (Per \$ 100,000 AV)
2010-11	\$ 10,244,254,300	\$ 765,923,257	\$ 11,010,177,557	\$ 27,939,023	\$253
2011-12	\$ 9,762,790,013	\$ 753,595,570	\$ 10,516,385,583	\$ 26,444,361	\$251
2012-13	\$ 9,404,631,566	\$ 806,341,530	\$ 10,210,973,096	\$ 25,219,438	\$247
2013-14	\$ 9,749,414,185	\$ 872,539,840	\$ 10,621,954,025	\$ 25,918,987	\$244
2014-15	\$ 10,299,004,955	\$ 1,108,146,005	\$ 11,407,150,960	\$ 27,529,307	\$241
2015-16	\$ 10,766,216,369	\$ 1,111,237,185	\$ 11,877,453,554	\$ 30,479,954	\$256
2016-17	\$ 11,260,488,078	\$ 1,081,146,965	\$ 12,341,635,043	\$ 36,128,039	\$292
2017-18 Projected	\$ 11,260,488,078	\$ 1,081,146,965	\$ 12,341,635,043	\$ 36,128,039	\$292
2018-19 Projected	\$ 11,767,210,042	\$ 1,129,798,578	\$ 12,897,008,620	\$ 37,753,801	\$293
2019-20 Projected	\$ 12,296,734,493	\$ 1,180,639,514	\$ 13,477,374,007	\$ 39,452,722	\$293
2020-21 Projected	\$ 12,850,087,546	\$ 1,233,768,293	\$ 14,083,855,839	\$ 41,228,094	\$293



INFORMATIONAL SECTION

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

California law limits GO Bond debt to 2.5% of total assessed valuation for a unified school district and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2017 is \$293,461,965 million. We are under our debt capacity limit by \$15 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						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Median Single Family Home AV	\$115,242	\$108,893	\$118,446	\$125,414	\$130,113	\$132,176
% Change in Median AV	(3.19%)	(5.5%)	8.78%	5.50%	3.74%	1.59%
TRUSD GO Bond Tax Rate ¹	\$133.70	\$168.30	\$159.00	\$175.10	\$130.90	\$181.66
TRUSD GO Bond Taxes Due for Median Single Family Home AV	\$154.08	\$183.27	\$188.33	\$219.60	\$170.45	\$240.30
Property Taxes Due for Median Single Family Home AV ²	\$1,174.55	\$1,109.94	\$1,205.90	\$1,268.31	\$1,312.97	\$1,340.39
[1] Tax rate per \$100,000 of assessed valuation.						
[2] Includes the Twin Rivers USD bonds as well as the 1% general countywide tax and the Los Rios Community College District bonds.						

Following is the District's combined debt amortization schedule for all outstanding GO Bonds as of July 1, 2017:

Combined Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2017-18	\$11,563,971	\$8,515,257	\$20,079,228
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
Thereafter	207,668,022	245,663,275	453,331,297
Total	\$293,461,965	\$321,865,053	\$615,327,018



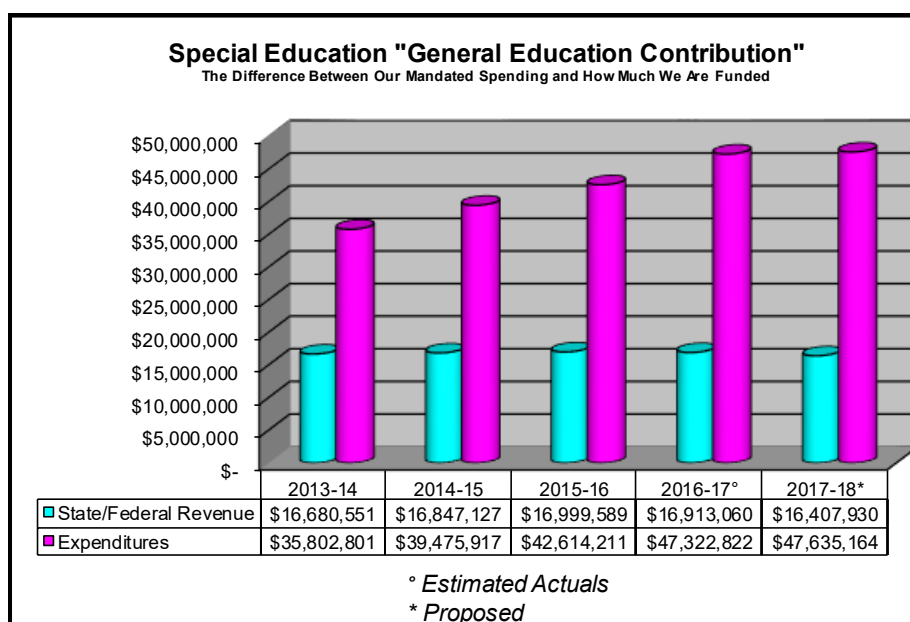
SPECIAL EDUCATION

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 programs for special education children. Students are served in a variety of ways from full inclusion programs to separate special classrooms. 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 \$47 million on special education (including transportation), 15% of our total general fund expenditures. We receive funding from the state and federal government that covers 35% (\$16.4 million) of the \$47 million. The district contributes over \$30 million or 65% 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 2018-19 projection year, our District Local Control Funding Formula (LCFF) includes a 2.50% COLA, 39.03% Gap funding and no change to ADA (Average Daily Attendance). The projection for 2019-20 includes a 2.352% COLA, 41.51% GAP funding and no change to ADA. The projection for 2020-21 includes 2.57% COLA, 0% Gap funding and no change to ADA. The unduplicated percentage for the projection years are:

- Twin Rivers - 87.40%
- Creative Connections Arts Academy - 67.67%
- Smythe Academy of Arts & Science - 91.79%
- Westside Preparatory - 74.16%

No Federal Revenues are projected.

Other State Revenues includes Lottery and the Mandate Cost Block Grant (MBG). One-time Mandated Cost/Discretionary funds of \$4.2 million are included in 2018-19; there is no offsetting expenditure for the one-time revenue. The remaining revenue sources remain at the 2017-18 rates for the projection years.

Other Local Revenues includes a reduction of \$151 thousand in 2018-19 and an additional reduction of another \$151 thousand in 2019-20 to the Regional Occupational Program funding from SCOE. The funding from SCOE will continue to decrease until it is zero; anticipated for the year 2020-21. The next largest revenue sources is the MOUs with Heritage Peak Charter, Highlands Community Charter and Gateway Community Charters for administrative and other support services from Twin Rivers.

Contributions within Other Financing Sources are not projected to increase in either of the projection years. Any increase in costs for step and column salaries of positions in the Special Education and Routine Restricted Maintenance Account (RRMA) programs that are in the restricted part of the General Fund will be covered by reductions to other areas within each of the programs.

Expenditure Assumptions. The district proposed 2016-17 on-going negotiations cost for TRUE, management confidential and police is included in the multiyear projects. The 2016-17 cost (which includes one-time & on-going costs) is reserved in the ending fund balance. CSEA 2016-17 negotiations were Board approved in May 2017 and are in the 2017-18 Adopted budget.

Certificated Salaries include a 1.2% increase for step/column in the projection years. There is no salary schedule increase projected.

Classified Salaries include a 2.4% increase for step in the projection years. There is no salary schedule increase projected.

Except for the increase to STRS and PERS, all other statutory benefit rates are unchanged in the projection years. STRS statutory rate increases started in 2014-15 and increase an additional 1.85% each year until 2020-21; 19.10% employer contribution in 2020-21. PERS estimated increases vary year to year with a final estimate of 23.80% for 2020-21 (2.569% increase in 2018-19 and 2.70% increase in 2019-20). STRS and PERS increase costs in 2019-20 over 2014-15 is estimated to be \$14.3 million. Benefit amounts are adjusted for the changes in salaries as indicated above.

INFORMATIONAL SECTION

Books and Supplies for 2018-19 include \$5.5 million of the one-time 2017-18 ending fund balance carryover. The one-time carryover increase is removed in 2019-20.

Services and Other Operating for 2018-19 include \$5 million of the one-time 2017-18 ending fund balance carryover. The one-time carryover increase is removed in 2019-20.

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

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

In 2018-19, for Other Financing Uses, we must reduce our investment in high facility need projects by \$5 million in order to obtain the State required 3% reserve for economic uncertainties. A further reduction of \$2 million in 2019-20 puts our reserve for economic uncertainties at \$1.78%.

Ending Fund Balance. The General Fund expenditures are greater than the revenues by \$13.3 million in 2018-19 (deficit spending). However, when the one-time program carryover funds of \$10.9 million are removed, we are deficit spending \$2.4 million due to the increase in employer STRS and PERS costs. We have enough of an ending fund balance to cover the deficit spending and our required 3% State reserve for economic uncertainties in 2018-19. The 2019-20 projection year reflects deficit spending of \$4.2 million; again due to the additional compounding employer STRS and PERS costs. We fall short by \$3.9 million to meet the State required 3% economic uncertainties. We will continue to monitor, analyze and evaluate the budget assumptions and projections to meet the required State reserves by 2019-20. Additionally, the District is implementing programs and philosophies to attract and retain students and increase student attendance.

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

2018-19

- Nonspendable - \$684,096
- Restricted - \$0
- Assigned - \$6,178,223
- Economic Uncertainties - \$9,904,457
- Unassigned - \$0

2019-20

- Nonspendable - \$684,096
- Restricted - \$0
- Assigned - \$6,178,223
- Economic Uncertainties - \$5,723,713
- Unassigned - \$0

2020-21

- Nonspendable - \$ 684,096
- Restricted - \$0
- Assigned - \$6,178,223
- Economic Uncertainties - \$6,538,786
- Unassigned - \$0

INFORMATIONAL SECTION

GENERAL FUND – RESTRICTED

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

Expenditure Assumptions. The district proposed 2016-17 on-going negotiations cost for TRUE, management confidential and police is included in the multiple year projections. CSEA 2016-17 negotiations were Board approved in May 2017 and are in the 2017-18 Adopted Budget.

Certificated Salaries increase by 1.21% for step/column in the projection years. There is no salary schedule increase included in the projection years.

Classified Salaries increase by 2.4% for step in the projection years. There is no salary schedule increase projected.

Except for the increases to STRS and PERS , all other statutory benefit rates are unchanged in both projection years. STRS statutory rate increases started in 2014-15 and increase and additional 1.85% each year until 2020-21; 19.10% employer contribution in 2020-21. PERS estimated increases vary year to year with a final estimate of 23.80% for 2020-21 (2.569% increase in 2018-19 and 2.70% increase in 2019-20).

Books and Supplies remain unchanged in the projection years.

Services and Other Operating decrease by \$2.5 million in 2018-19 to balance the programs due to step and column increases, STRS and PERS increases and 16-17 negotiation costs. In 2019-20, a \$1.6 million decrease is reflected to balance the programs due to step and column increases and STRS and PERS increases.

All other expenditures are projected at the 2017-18 levels in the projection years.

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



INFORMATIONAL SECTION

General Fund (Fund 01)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES				
LCFF Sources	\$261,337,385	\$266,670,912	\$272,945,856	\$279,960,564
Federal Revenue	20,457,317	20,457,317	20,457,317	20,457,317
Other State Revenue	12,303,960	16,510,786	12,303,960	12,303,960
Other Local Revenue	12,757,383	12,606,383	12,455,383	12,455,383
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$306,856,045	\$316,245,398	\$318,162,516	\$325,177,224
EXPENSE				
Certificated Salaries	\$136,924,758	\$142,888,061	\$144,554,718	\$146,000,265
Classified Salaries	49,578,677	51,022,873	52,235,422	53,280,130
Employee Benefits	57,914,175	64,411,997	68,943,946	71,472,584
Books and Supplies	13,244,697	18,758,902	12,907,723	12,907,723
Services and Other Operating Expenditures	40,653,134	43,114,176	36,369,141	36,369,141
Capital Outlay	2,470,208	2,470,208	2,470,208	2,470,208
Other Expenses and Outgo	1,862,101	1,862,101	1,862,101	1,862,101
Transfers-out to Other Funds	10,000,000	5,000,000	3,000,000	0
Other Adjustments	0	0	0	0
TOTAL OPERATING EXPENSE	\$312,647,750	\$329,528,318	\$322,343,259	\$324,362,153
Revenues over (under) Expenses	(\$5,791,705)	(\$13,282,920)	(\$4,180,743)	\$815,072
Beginning Fund Balance	\$35,841,402	\$30,049,696	\$16,766,776	\$12,586,033
Ending Fund Balance	\$30,049,697	\$16,766,776	\$12,586,033	\$13,401,105

Adult Education Fund (Fund 11)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	203,982	203,982	203,982	203,982
Other State Revenue	2,653,394	2,653,394	2,653,394	2,653,394
Other Local Revenue	0	0	0	\$0
Transfers-in from Other Funds	0	0	0	\$0
TOTAL OPERATING REVENUE	\$2,857,376	\$2,857,376	\$2,857,376	\$2,857,376
EXPENSE				
Certificated Salaries	\$1,006,197	\$1,021,290	\$876,190	\$884,952
Classified Salaries	689,378	699,719	710,215	718,738
Employee Benefits	590,853	610,351	582,955	583,154
Books and Supplies	101,772	51,772	51,772	51,772
Expenditures	472,320	252,320	202,320	202,320
Capital Outlay	0	0	0	0
Other Expenses and Outgo	176,856	167,908	155,781	155,781
Transfers-out to Other Funds	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	\$3,337,376	\$3,103,360	\$2,879,233	\$2,896,716
Revenues over (under) Expenses	(\$480,000)	(\$245,984)	(\$21,857)	(\$39,340)
Beginning Fund Balance	\$857,704	\$377,704	\$131,720	\$109,863
Ending Fund Balance	\$377,704	\$131,720	\$109,863	\$70,523

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.

INFORMATIONAL SECTION

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.

Child Development Fund (Fund 12)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	2,096,831	2,096,831	2,096,831	2,096,831
Other State Revenue	4,421,245	4,421,245	4,421,245	4,487,564
Other Local Revenue	1,146,160	921,760	921,760	921,760
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$7,664,236	\$7,439,836	\$7,439,836	\$7,506,155
EXPENSE				
Certificated Salaries	\$2,961,165	\$2,945,582	\$2,919,766	\$2,948,964
Classified Salaries	1,974,485	2,004,102	1,994,164	2,018,094
Employee Benefits	1,742,709	1,776,218	1,809,833	1,810,444
Books and Supplies	201,798	151,798	151,798	141,798
Services and Other Operating Expenditures	391,453	301,053	301,053	226,053
Capital Outlay	0	0	0	0
Other Expenses and Outgo	392,626	410,625	410,502	362,931
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$7,664,236	\$7,589,378	\$7,587,116	\$7,508,284
Revenues over (under) Expenses	\$0	(\$149,542)	(\$147,280)	(\$2,129)
Beginning Fund Balance	\$298,951	\$298,951	\$149,409	\$2,129
Ending Fund Balance	\$298,951	\$149,409	\$2,129	\$0

Cafeteria Fund (Fund 13)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	16,230,000	16,395,000	16,560,000	16,725,600
Other State Revenue	1,130,000	1,141,365	1,152,780	1,164,308
Other Local Revenue	1,200,000	1,212,000	1,224,250	1,236,493
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$18,560,000	\$18,748,365	\$18,937,030	\$19,126,400
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	6,655,418	6,755,250	6,856,579	6,993,711
Employee Benefits	2,591,338	2,675,500	2,763,523	2,765,100
Books and Supplies	8,048,971	8,060,000	8,065,000	8,105,325
Expenditures	324,225	317,672	302,575	302,575
Capital Outlay	15,000	5,000	5,000	5,000
Other Expenses and Outgo	925,048	934,943	944,353	944,353
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$18,560,000	\$18,748,365	\$18,937,030	\$19,116,064
Revenues over (under) Expenses	\$0	\$0	\$0	\$10,337
Beginning Fund Balance	\$2,403,281	\$2,403,281	\$2,403,281	\$2,403,281
Ending Fund Balance	\$2,403,281	\$2,403,281	\$2,403,281	\$2,413,618

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 2017-18 Projected free and reduced price meals is 84% of the students. The last three years were 82% for 2016-17, 84% for 2015-16 and 83% for 2014-15.

INFORMATIONAL SECTION

Deferred Maintenance Fund (Fund 14)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 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	5,000,000	3,000,000	0
TOTAL OPERATING REVENUE	\$11,954,880	\$6,954,880	\$4,954,880	\$1,954,880
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
Expenditures	1,080,000	1,080,000	1,080,000	580,000
Capital Outlay	15,063,500	5,753,500	3,753,500	1,253,500
Other Expenses and Outgo	121,380	121,380	121,380	121,380
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$16,264,880	\$6,954,880	\$4,954,880	\$1,954,880
Revenues over (under) Expenses	(\$4,310,000)	\$0	\$0	\$0
Beginning Fund Balance	\$4,310,000	\$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)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	11,000	11,000	11,000	11,000
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$11,000	\$11,000	\$11,000	\$11,000
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
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	\$11,000	\$11,000	\$11,000	\$11,000
Beginning Fund Balance	\$1,466,766	\$1,477,766	\$1,488,766	\$1,499,766
Ending Fund Balance	\$1,477,766	\$1,488,766	\$1,499,766	\$1,510,766

INFORMATIONAL SECTION

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 authorized bond projects, and repayment of the COPs.

Building Fund (Fund 21)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	135,579	135,579	135,579	135,579
Transfers-in from Other Funds	300,000	300,000	300,000	300,000
TOTAL OPERATING REVENUE	\$435,579	\$435,579	\$435,579	\$435,579
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
Expenditures	11,750	11,750	11,750	2,574
Capital Outlay	102,926	100,000	100,000	100,000
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	\$1,629,876	\$1,626,950	\$1,626,950	\$1,617,774
Revenues over (under) Expenses	(\$1,194,297)	(\$1,191,371)	(\$1,191,371)	(\$1,182,195)
Beginning Fund Balance	\$7,999,491	\$6,805,194	\$5,613,823	\$4,422,452
Ending Fund Balance	\$6,805,194	\$5,613,823	\$4,422,452	\$3,240,257

Capital Facilities Fund (Fund 25)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	1,075,500	1,075,500	1,075,500	1,075,500
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$1,075,500	\$1,075,500	\$1,075,500	\$1,075,500
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
Expenditures	623,145	100,000	100,000	100,000
Capital Outlay	4,871,027	975,500	975,500	975,500
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$5,494,172	\$1,075,500	\$1,075,500	\$1,075,500
Revenues over (under) Expenses	(\$4,418,672)	\$0	\$0	\$0
Beginning Fund Balance	\$4,418,672	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0

The **Capital Facilities Fund – Developer Fees** is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.

INFORMATIONAL SECTION

County School Facilities Fund (Fund 35)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	12,020,870	0	0	0
Other Local Revenue	15,000	0	0	0
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$12,035,870	\$0	\$0	\$0
EXPENSE				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0
Capital Outlay	26,086,379	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$26,086,379	\$0	\$0	\$0
Revenues over (under) Expenses	(\$14,050,509)	\$0	\$0	\$0
Beginning Fund Balance	\$14,050,509	\$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.

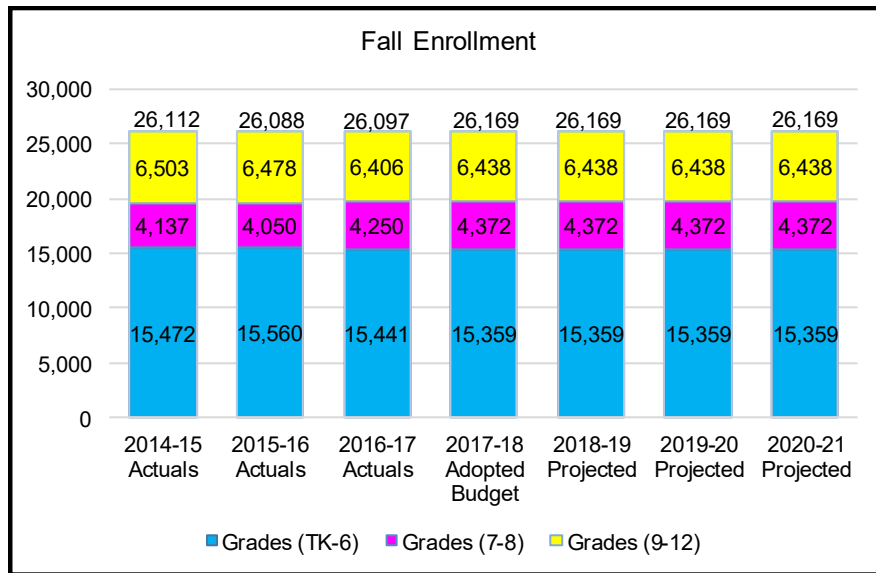
The **Special Reserve Capital Outlay Fund** is used to account for the accumulation of general fund monies for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current 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)	2017-18 Adopted Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES				
LCFF Sources	\$0	\$0	\$0	\$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	347,697	216,667	175,000	75,026
Transfers-in from Other Funds	0	0	0	0
TOTAL OPERATING REVENUE	\$347,697	\$216,667	\$175,000	\$75,026
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
Expenditures	86,918	0	0	0
Capital Outlay	556,955	50,000	50,000	50,000
Other Expenses and Outgo	1,000,000	5,000,000	0	5,000,000
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	\$1,643,873	\$5,050,000	\$50,000	\$5,050,000
Revenues over (under) Expenses	(\$1,296,176)	(\$4,833,333)	\$125,000	(\$4,974,974)
Beginning Fund Balance	\$16,579,484	\$15,283,308	\$10,449,974	\$10,574,974
Ending Fund Balance	\$15,283,308	\$10,449,974	\$10,574,974	\$5,600,000

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.



INFORMATIONAL SECTION

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 26,169 students in the fall of 2017 as compared to 26,097 students in the prior year, which is a increase of seventy-two students.

Additionally, we expect about 1,100 children for the preschool program and approximately 1,500 in the Adult Education Program.

Fall Enrollment History				
School Name	2014	2015	2016	2017*
Allison Elementary	448	456	417	415
Babcock Elementary	389	398	416	423
Castori Elementary	716	695	695	691
Creative Connections Arts Academy (K-6)	379	387	381	374
Creative Connections Arts Academy (7-12)	258	273	281	293
Del Paso Heights Elementary	504	533	511	510
Dry Creek Elementary	424	437	439	446
Fairbanks Elementary	386	404	391	388
Foothill High	1,020	1,058	1,183	1,180
Foothill Oaks Elementary	536	519	536	533
Foothill Ranch Middle School	629	614	653	672
Frontier Elementary	504	514	493	479
Garden Valley Elementary	366	391	380	381
Grant High	1,889	1,916	1,903	1,903
Hagginwood Elementary	463	458	452	455
Highlands High School	821	808	758	760
Hillsdale Elementary	359	378	367	360
Johnson Elementary	641	651	614	603
Joyce Elementary (K-8)	524	538	566	577
Keema High	517	469	389	400
Kohler Elementary (K-8)	478	504	508	501
Madison Elementary	697	670	659	671
Martin Luther King Jr. Technology Academy	434	428	436	440
Miles P. Richmond	67	50	59	62
Morey Avenue	83	89	88	84
Non-Public Schools	65	73	79	83
Noratto Elementary	503	497	478	490
Northwood Elementary	480	491	480	476
Norwood Junior High	709	722	754	743
Nova Opportunity School	28	19	22	19
Oakdale Elementary (K-8)	497	558	663	675
Orchard Elementary (K-8)	570	543	549	556
Pacific Career and Technology High	142	111	115	112
Pathways Community Day	17	20	17	17
Pioneer Elementary (K-8)	644	638	631	642
Regency Park Elementary	832	807	723	700
Ridgepoint Elementary (K-8)	682	707	698	704
Rio Linda High	1,727	1,738	1,676	1,684
Rio Linda Preparatory Academy	423	471	517	530
Rio Tierra Junior High	564	506	506	509
Sierra View Elementary	455	420	389	385
Smythe Academy of Arts and Sciences (K-6)	652	645	653	639
Smythe Academy of Arts and Sciences (7-8)	429	446	467	495
Strauch Elementary	630	605	621	601
Village Elementary (K-8)	567	573	576	580
Vista Nueva Career and Technology High	165	156	142	144
Westside Elementary	427	412	418	412
Westside Preparatory Charter **	393	348	356	382
Woodlake Elementary	474	465	444	449
Woodridge Elementary	505	479	548	541
Total	26,112	26,088	26,097	26,169
* Fall 2017 is projected enrollment.				
** Includes Eastside, Frontier and Westside Campuses				

INFORMATIONAL SECTION

STAFFING TRENDS AND PROJECTIONS

Staffing at our schools is determined based on specific staffing ratios, which are included in the District's Staffing Formulas handbook. While the district usually follows the staffing formulas guidelines, occasionally the Superintendent determines the need for staffing beyond the number indicated by the ratios.

The table below shows the District's current base staffing standards for each of the school levels. It should be noted that these formula numbers can be augmented by special purpose dollars the site designates to be converted to full-time equivalent employees. Additionally, Kindergarten teachers, World Language teachers, EL teachers, VAPA teachers, Choir teachers, K-12 teachers on special assignment, vice principals, counselors, Duty Aides and campus safety specialists were created above the base Staffing Formula handbook utilizes Supplemental/Concentration funds.

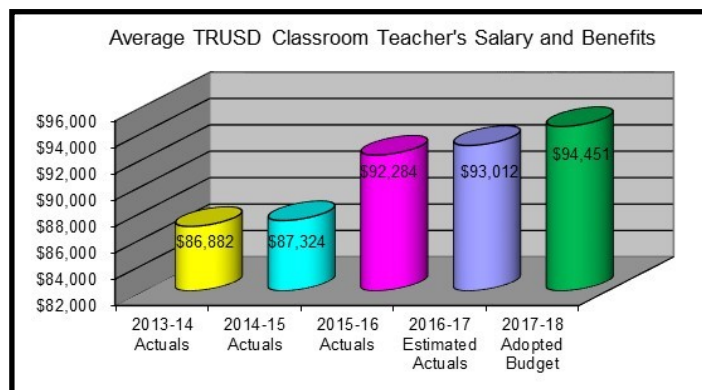
Non-school site staffing, including district office and department personnel, is not formula-driven. The budgets for non-school departments are created based on need and are analyzed on a yearly basis.

Authorized Staffing Allocation	Elementary Schools (K-6) and (K-8)	Middle Schools (5-8)	High Schools (9-12)
Principal	1 per school 1 FTE (750+ students)	1 per school .5 FTE (351-450 students) 1 FTE (451-700 students) 1.5 FTE (701-1000 students) 2 FTE (1001-1500 students) 3 FTE (1501+ students)	1 per school .5 FTE (351-450 students) 1 FTE (451-700 students) 1.5 FTE (701-1000 students) 2 FTE (1001-1500 students) 3 FTE (1501+ students)
Vice-Principal	.5 FTE K-6 (700+ students) .5 FTE K-8	1 FTE per 500 students (not to exceed 1 FTE)	1 FTE per 450 students
Counselor	24.99:1 (TK-3) 30:1 (4-6)	33:1	33:1
Classroom Teachers	1 FTE per school	1 FTE per school (part of Clerical FTE below)	1 FTE per school (part of Clerical FTE below)
Secretary	1 (6 hours) (201-300 students) 1 (8 hours) (301-699 students) 1 (8 hours) + 1 (4 hour) (700+ students) 1 (3 hours) Additional for K-8's	2 FTE (1-250 students) 3.0 FTE (251-350 students) 3.50 FTE (351-500 students) 4 FTE (501-800 students) 5 FTE (801-1200 students) 6 FTE (1201-1500 students) 7 FTE (1501-1800 students) 8 FTE (1801+ students)	2 FTE (1-250 students) 3.0 FTE (251-350 students) 3.50 FTE (351-500 students) 4 FTE (501-800 students) 5 FTE (801-1200 students) 6 FTE (1201-1500 students) 7 FTE (1501-1800 students) 8 FTE (1801+ students)
Clerical	1 (3 hours) (1-550 students) 1 (5 hours) (551-750 students) 1 (6 hours) (751+ students) 1 (6 hours) K-8	1 (8 hours) per school	1 FTE Teacher Librarian Library Materials Technician: 1 (4 hours) (500-1500 students) 1 (8 hours) (1501+ students)
Library Media Tech	1 hour for each TK and Kinder full day class	1 FTE	1 FTE (400-799 students) 2 FTE (800-1299 students) 3 FTE (1300-1799 students) 4 FTE (1800+ students)
Instructional Para Educators	15 FTE (1-474 students) 2 FTE (475-749 students) 2.5 FTE (750+ students)	2.75 FTE	2 FTE (1-300 students) 4 FTE (301-999 students) 4.5 FTE (1000-1500 students) 5.5 FTE (1501-1800 students) 7.5 FTE (1801+ students)
Campus Safety Specialists	.375 FTE (1-585 students) .50 FTE (586-700 students) .75 FTE (701+ students)	.75 FTE	.75 FTE (1-850 students) 1 FTE (851-1700 students) 1.5 FTE (1701+ students)
Health Assistant			
Nurses		1 FTE per 2,000 students and serves the entire district	

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

It takes people to teach students and 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 2017-18 average classroom teacher salary and benefit costs are \$94,451.

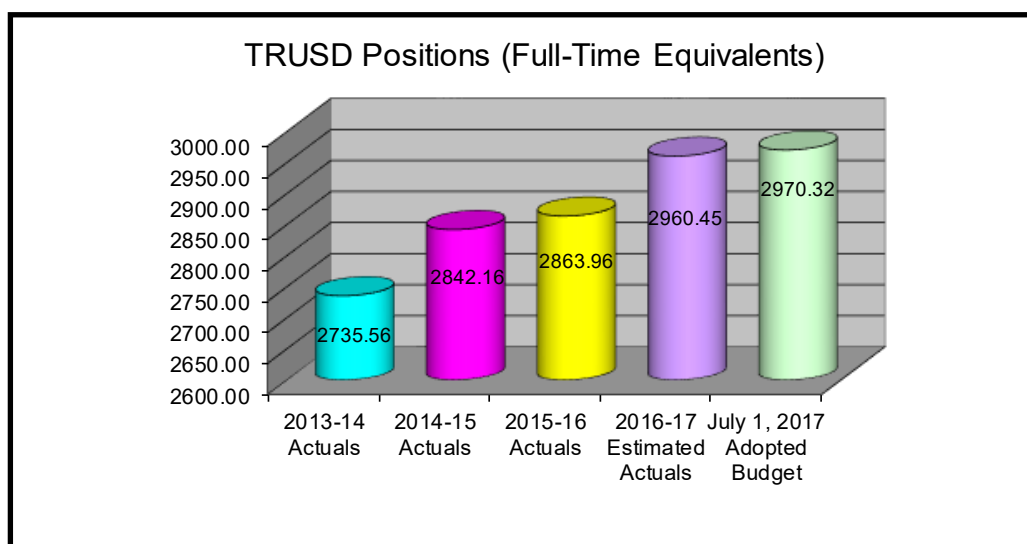


INFORMATIONAL SECTION

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. There are 17 kindergarten teachers supported by Supplemental/Concentration funds to bring class sizes to 20:1. In 2015-16, there is a reduction of teachers due to grant funds ending at three of the elementary school sites for class size reduction through the Quality Education Investment Act (QEIA) program, various other categorical teacher reductions and decline in students over the last couple of years. In 2016-17, the increase in teachers is the change from variable pay positions to 17 FTE positions for the Keema independent study program, 20 additional special education teachers and an increase in Native Speaking classes/teachers.

	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
Student Enrollment:	26,395	26,112	26,088	26,097	26,169
Number of Classroom Teachers (FTE):	1,136.03	1,134.96	1,159.80	1,187.95	1,188.90
Student-Teacher Ratio:	23.23	23.01	22.49	21.97	22.01

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



CATEGORIES	2013-14 Actuals FTE	2014-15 Actuals FTE	2015-16 Actuals FTE	2016-17 Estimated Actuals FTE	2017-18 Adopted Budget FTE
Teachers	1,282.75	1,380.86	1,358.37	1,412.30	1,410.20
Principals/Vice-Principals	71.00	73.00	73.34	83.00	86.00
Certificated Administrators	28.60	26.00	33.66	34.00	31.00
Other Certificated Personnel	129.10	125.20	137.50	141.31	143.21
Instructional Aides	273.09	290.23	291.88	299.68	299.25
Clerical/Classified Support	872.05	867.17	882.11	901.26	909.83
Classified Management	48.00	49.00	60.00	66.50	67.50
Other Classified Personnel	30.97	30.70	27.10	22.40	23.33
Total FTE	2,735.56	2,842.16	2,863.96	2,960.45	2,970.32

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 2017. 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. For the 2013-14 school year, not all CAASP assessments were fully developed. As such, there are no results for the Smarter Balanced English Language Arts (ELA) and Mathematics assessments.

English Language Arts/Literacy and Mathematics Assessments

In 2017-18, 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.

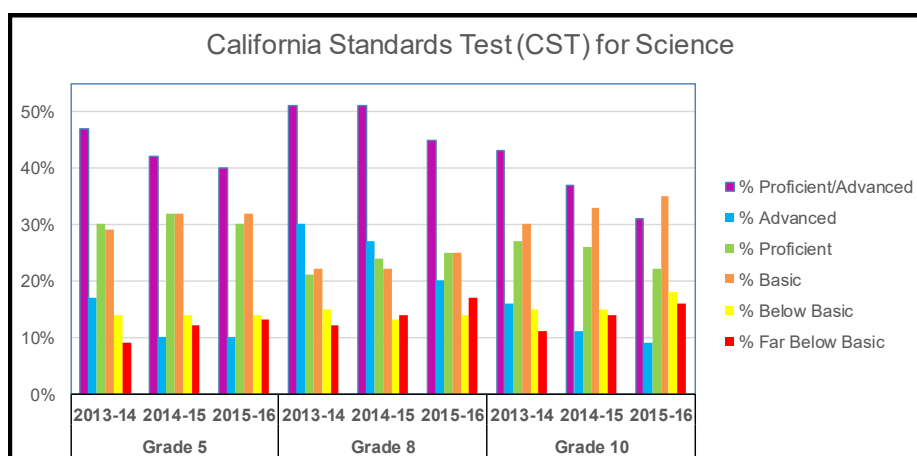
SBAC ELA Overall	Grades 3-8 and Grade 11			
	2014-15	2015-16	2016-17	1 Year Change
% Exceeded/Met	26%	29%	31%	2%
% Exceeded	6%	7%	9%	2%
% Met	20%	22%	22%	0%
% Nearly Met	28%	26%	26%	0%
% Not Met	47%	44%	43%	-1%

SBAC Math Overall	Grades 3-8 and Grade 11			
	2014-15	2015-16	2016-17	1 Year Change
% Exceeded/Met	22%	24%	24%	0%
% Exceeded	7%	7%	8%	1%
% Met	15%	17%	16%	-1%
% Nearly Met	31%	30%	28%	-2%
% Not Met	47%	46%	47%	1%

INFORMATIONAL SECTION

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 2016-17, all students in grades five and eight participated in a full census pilot test instead of the prior CST Science Test. The CA NGSS Alternate Summative Assessments are also currently being developed. As a pilot test, performance results are not available to school sites. The graph below reflects the results of the CST for the last three years it was operational.



California English Language Development Test

In 2017-18, the California English Language Development Test (CELDT) will be administered as an initial assessment only. In Spring 2018, the English Language Proficiency Assessments for California (ELPAC) Summative Assessment will replace the CELDT as the annual assessment of English Learners.

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

	Kindergarten			1st Grade			2nd Grade			3rd Grade			4th Grade			5th Grade			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%
	7th Grade			8th Grade			9th Grade			10th Grade			11th Grade			12th Grade			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	20%	21%	16%	18%	14%	4%	9%	8%	3%	10%	9%	3%	21%	12%	9%	21%	13%	8%	10%	9%	5%
% Early Advanced	43%	41%	34%	43%	39%	33%	36%	33%	13%	39%	39%	21%	43%	46%	31%	47%	40%	36%	30%	29%	23%
% Intermediate	23%	25%	31%	28%	30%	37%	37%	37%	40%	35%	36%	42%	24%	24%	27%	19%	29%	28%	34%	34%	36%
% Early Intermediate	8%	8%	9%	6%	10%	9%	11%	10%	16%	6%	10%	15%	6%	8%	14%	8%	10%	11%	15%	16%	18%
% Beginning	6%	6%	11%	5%	7%	17%	8%	13%	29%	9%	6%	18%	6%	9%	19%	4%	8%	17%	10%	13%	19%

INFORMATIONAL SECTION

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: <http://www.cde.ca.gov/dashboard>.

INFORMATIONAL SECTION

DROPOUTS

Dropout numbers are for 9th to 12th grade students from the 2012-13 through the 2015-16 school year. Dropout numbers from 2016-17 will be available in late Fall 2017. 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	2012-13	2013-14	2014-15	2015-16
Foothill High	33	10	6	25
Grant High	50	21	19	27
Highlands High	28	6	19	21
Rio Linda High	24	12	6	7
Creative Connections Arts Academy	1	0	0	0
Pacific Career and Technology High	30	22	18	22
Keema High	113	122	53	38
Vista Nueva Career and Technology High	21	14	26	14

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.

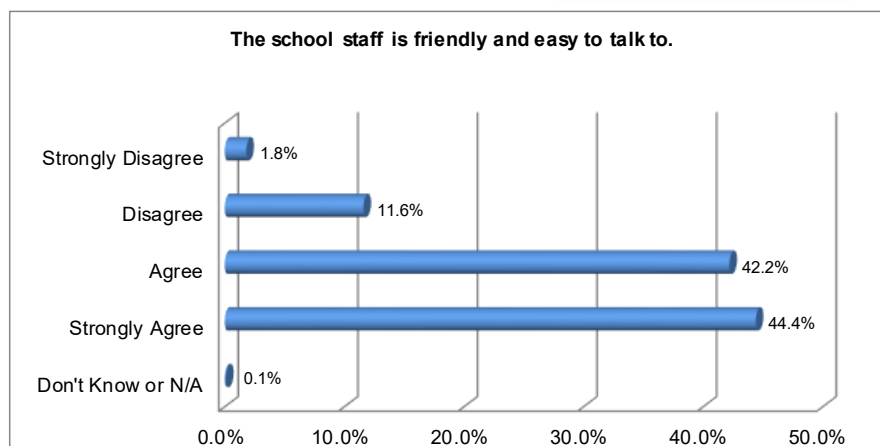
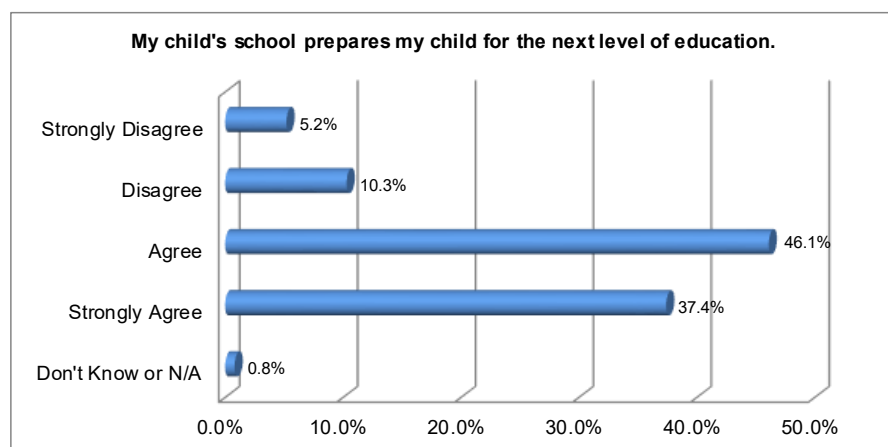
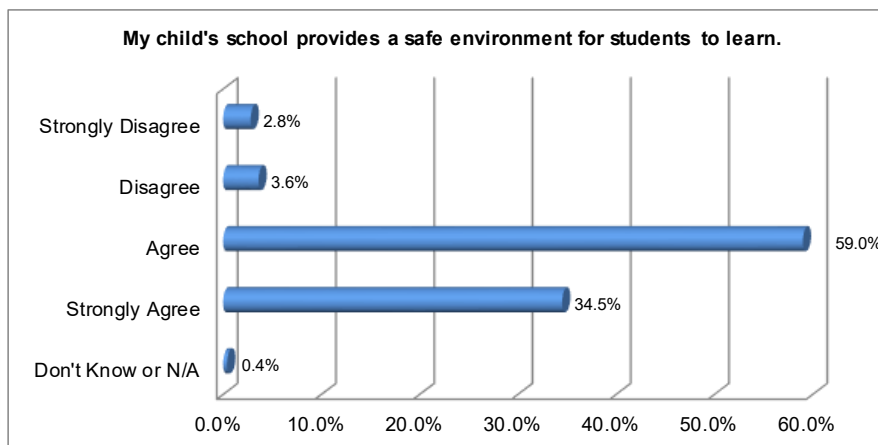


INFORMATIONAL SECTION

SCHOOL CLIMATE—PARENT SURVEY

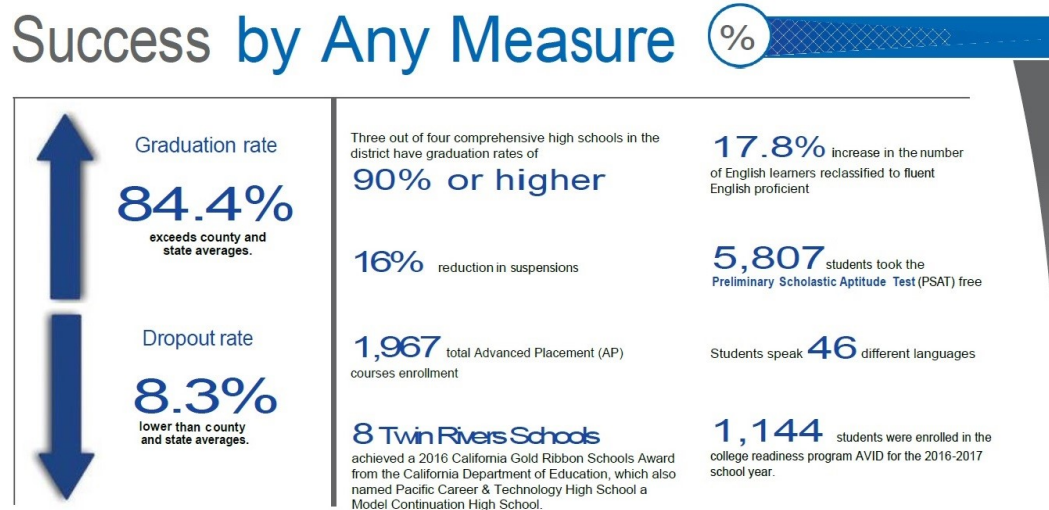
Twin Rivers Unified School District strives to include family and community input. One way this is achieved is through the Local Control Accountability Family and Community Engagement Survey. The survey asks questions about “your” perception about the school and the school climate. The survey is used for continuous improvement and refinement of how to best engage our families to positively impact student learning.

Results from the 2016-17 Parent Champions Survey follow:



PROGRESS TOWARD DISTRICT GOALS

Helping students achieve their aspirations and goals is at the heart of who we are and what we do. Our shared responsibility in creating conditions for student success has resulted in:



In addition:

- Jackie White, our Director of the Arts and Career Education Department, was one of 12 individuals named the Sacramento Arts & Business Council (Sac ABC) Arts Educator of the Year at their annual *Interlude to the Season* in January 2017. She has been instrumental in expanding visual and performing arts throughout Twin Rivers, including integrating the arts in every K-12 classroom, hiring 21 full time art teachers, establishing a residency program that provides direct contact with teaching artists for all 5th grade students and increasing the number of schools served by the Link Up art program.
- Our 2015 Long Range Facilities Master Plan received the prestigious Leroy F. Greene Design & Planning Award of Honor from California's Coalition for Adequate School Housing (CASH) and the American Institute of Architects, California Council (AIACC), presented at the 38th annual CASH Conference in February 2017. The Long Range Facilities Master Plan is a living document and guides Twin Rivers in prioritizing projects within the District.
- Twin Rivers Unified School District's was one of 27 school attendance programs who were recognized at the California Association of Supervisors of Child Welfare and Attendance State Conference as a 2017 Model School Attendance Program winner for innovative and effective practices to reduce suspensions, expulsions and chronic absenteeism.

District's LCAP Goals

1. Increase Academic Achievement/ Decrease Disproportionalities
2. College and Career Readiness
3. Improve Culture and Climate through Increased Student Engagement
4. Increase parent Engagement
5. Provide facilities that are Clean, Safe and Conducive to Learning



During the 2016-17 school year, 9,684 of our 3rd-6th graders participated in educational field trips, also known as anchor experiences. Our students visited many sites including the Powerhouse Science Center - Discovery Campus, Marshall Gold Discovery State Historic Park, the Aerospace Museum of California and others!

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) encompasses 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). Standards-based tests in Spanish (STS) for reading/language arts in grades two through eleven (optional).

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

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.

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.

INFORMATIONAL SECTION

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.

INFORMATIONAL SECTION

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), reauthorized and updated 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. Most of the new provisions do not take effect until the 2017-18 school year, making the 2016-17 school year a transition year for local educational agencies (LEAs).

Spring 2016, California has just started the process of engaging our education community and stakeholders in the development of the ESSA State Plan, which becomes operational in the 2017-18 school year. It is anticipated that the ESSA State Plan will be presented to the California State Board of education (SBE) by January 2017. This Transition Plan outlines how California will facilitate an orderly transition during the 2016-17 school year to fully implement ESSA in the 2017-18 school year, when the ESSA State Plan becomes operational.

Much of the federal funding from K-12 schools comes from programs created by the ESEA of 1965.

INFORMATIONAL SECTION

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 span: K-3, 4-6, 7-8 and 9-12 per average daily attendance (ADA). The LCFF provides an adjustment on the base grant amount for kindergarten through grade three (K-3) and for grades nine through twelve (9-12).
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12).
- Provides a *supplemental grant* equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a *concentration grant* equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.

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.

INFORMATIONAL SECTION

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.

School Improvement Programs (SIP)

Money granted by the state to selected schools to carry out a plan developed by the school site council for improvement of the school's program.

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.

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).

INFORMATIONAL SECTION

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.)



Twin Rivers Unified School District has received grant funding for 16 electric school buses, which will give the district the largest fleet of electric school buses in the United States. Pictured are some of our middle school students who welcomed the opportunity to be the first to ride the new, more environmentally friendly form of transportation.

FACTS AT A GLANCE

	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted Budget
Fall Enrollment (CBEDS)	26,395	26,112	26,088	26,097	26,169
Average Daily Attendance (ADA) at P2	25,061	24,832	24,754	24,699	24,651
General Fund Revenue per Student	\$9,104	\$10,436	\$12,195	\$12,817	\$11,726
General Fund Expenditures per Student	\$8,941	\$10,602	\$12,001	\$13,102	\$11,947
Revenue Limit per Student (Statutory)	\$7,648	N/A	N/A	N/A	N/A
Revenue Limit per Student (Funded)	\$6,195	N/A	N/A	N/A	N/A
Revenue Limit Funding Deficit	18.997%	N/A	N/A	N/A	N/A
LCFF per Student	N/A	\$8,372	\$9,340	\$9,871	\$10,059
LCFF Cost of Living Adjustment	N/A	0.85%	1.02%	0.00%	1.56%
LCFF GAP Increase	N/A	30.16%	52.56%	56.08%	43.97%
LCFF Unduplicated % - TRUSD	N/A	87.59%	87.14%	86.69%	87.02%
LCFF Unduplicated % - CCAA Charter	N/A	64.84%	65.10%	66.05%	66.99%
LCFF Unduplicated % - Smythe Charter	N/A	3.30%/87.59%	92.09%/87.14%	91.08%/86.69%	91.08%/87.02%
LCFF Unduplicated % - Westside Charter	N/A	76.34%	75.66%	74.93%	74.15%
State Aid from Revenue Limit/LCFF	\$123,295,061	\$191,082,517	\$213,185,269	\$227,931,718	\$233,007,698
Property Tax Collections (less in lieu to Charters)	\$19,687,657	\$27,529,308	\$30,479,954	\$29,672,866	\$30,226,067
Total General Fund Revenue	\$260,366,826	\$272,506,813	\$318,146,943	\$334,482,608	\$306,856,045
Total General Fund Expenditures	\$315,603,848	\$276,826,141	\$313,069,126	\$341,923,063	\$312,647,750
Teacher Salary Schedule Improvement	2%	2%	2%	2%	2%
Management Furlough Days	3	0	0	0	0
Certificated Furlough Days	0	0	0	0	0
Classified Furlough Days	3	0	0	0	0
Total TK-12 Classroom Teacher Salaries and Benefits	\$98,700,250	\$99,144,669	\$107,030,627	\$110,493,742	\$112,293,081
Average TK-12 Classroom Teacher Salary and Benefits	\$86,882	\$87,324	\$92,284	\$93,012	\$94,451
Average TK-12 Classroom Teacher Benefits Package	\$16,691	\$16,973	\$18,918	\$20,187	\$21,588
Number of TK-12 Classroom Teachers (FTE)	1,136.03	1,135.36	1,159.80	1,187.95	1,188.90
Number of preschool & Adult Education Teachers	44.00	48.00	57.91	46.75	61.75
Number of Other Certificated Staff (FTE)	330.28	413.45	385.16	414.70	419.76
Number of Classified Staff (FTE)	1,183.86	1,221.57	1,261.09	1,240.02	1,299.91
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	7
Number of sites with Child Development Centers	18	20	24	25	26
Average Class Size (composite)	23.23	23.01	22.49	21.97	22.01
Ratio, Administrators to all Staffing	5.4%	5.2%	5.9%	6.2%	6.3%
% Spent on District Classroom Instruction (state standard - 55% minimum)	56.02%	55.60%	57.15%	55.00%	55.00%