TwinRivers
UNIFIED SCHOOL DISTRICT

2025-26 ADOPTED BUDGET

Adopted June 24, 2025



Fiscal Services

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

www.TRUSD.net

Our Mission:
To Inspire Each Student to Extraordinary Achievement Every Day


TwinRivers
UNIFIED SCHOOL DISTRICT

2025 – 26 ADOPTED BUDGET
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TwinRivers
UNIFIED SCHOOL DISTRICT

EXECUTIVE SUMMARY

TwinRivers UNIFIED SCHOOL DISTRICT


TwinRivers
UNIFIED SCHOOL DISTRICT

DISTRICT BOARD MEMBERS AND CABINET ADMINISTRATION

BOARD OF TRUSTEES
JULY 2025



Christine Jefferson
President (term ends June 2028)



Rebecca Sandoval
Vice President (term ends June 2026)



Sascha Vogt
Clerk (term ends June 2028)



Michael Baker
Member (term ends June 2028)



Stacey Bastian
Member (term ends June 2026)



Basim Elkarra
Member (term ends June 2028)



Sharon Reichelt
Member (term ends June 2026)

EXECUTIVE CABINET ADMINISTRATION
JULY 2025

Steven Martinez, Ed.D.
Superintendent

Ryan DiGiulio
Chief Business Official
Administrative Services

Gina Carreón
Chief Human Resources Official
Human Resources

Marci Bernard
Associate Superintendent
School Leadership

TwinRivers UNIFIED SCHOOL DISTRICT

MEET OUR BOARD MEMBERS



Christine Jefferson — President

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

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

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



Rebecca Sandoval — Vice President

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

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

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



Sascha Vogt — Board Clerk

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

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

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

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

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



Michael Baker

Area One (Old Foothill Farms and North Highlands)

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



Stacey Bastian

Area Four (Elverta and Rio Linda)

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



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.



Sharon Reichelt

Area Two (West Foothill Farms and North Highlands)

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

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

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

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 2024-25 Annual Budget. The District is very proud to have received this prestigious award on its first year of submission (2010-11 budget) and every year since. The current award certificate is shown on the next page.

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

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

Twin Rivers Unified School District Budget Team
receives recognition for the 2024-25 Meritorious Budget Award.



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

MERITORIOUS BUDGET AWARD
ASBO
2024–2025
RECIPIENT

TwinRivers
UNIFIED SCHOOL DISTRICT

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ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

TWIN RIVERS UNIFIED SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget for the Fiscal Year 2024–2025.

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

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

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

EXECUTIVE SUMMARY

DISTRICT DESCRIPTION

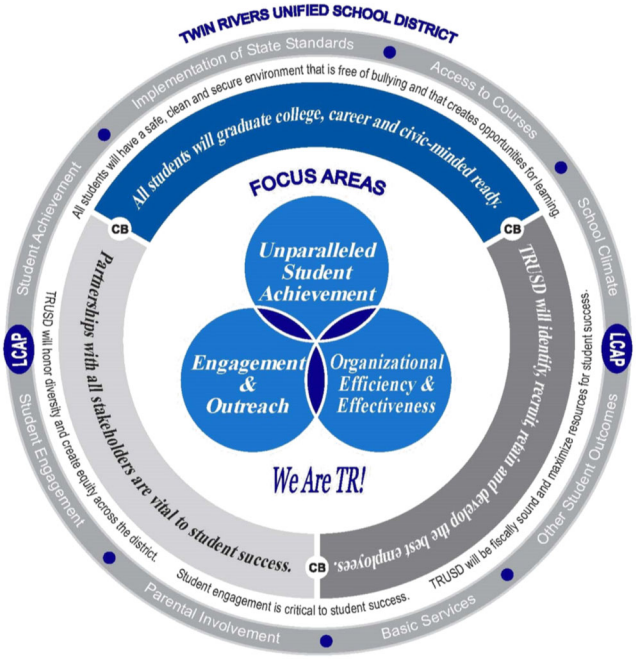
It is the **Mission** of Twin Rivers Unified School District, "to inspire each student to extraordinary achievement every day" through the **Vision** of "an unwavering focus on powerful and engaging learning experiences that prepare students for college, career, and life success." As a means to achieve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

Core Beliefs

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

Focus Areas

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



LCAP Goals

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

Equity Multiplier LCAP Goals

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

The District encompasses The 82 square miles in northern Sacramento County. It is positioned in the center of an ethnically and economically diverse region characterized by a mix of suburban development and light industry. To enhance enrollment, the District has adopted key initiatives to increase student achievement, engagement, and the overall student academic experience. Some of these initiatives includes increasing resources into the classroom; enhance staffing; implement enriched curriculum; develop signature programs to help students succeed; provide career California partnership academies; and provide career technical educational pathways. Most districts in California are declining in enrollment. Twin Rivers Unified School District grew by 463 students in 2024-25 due to a new housing development area and an additional two months of birthday dates for transitional kindergarten (TK) students. The District anticipates to grow another 302 students in 2025-26 for the same reasons. The District's 3,300 plus staff members serve over 27,000 students in preschool through adult education. This education comes in a wide variety of delivery models and locations. The District is comprised of 45 schools, including 28 elementary schools, five middle schools, four comprehensive high schools, eight charter sites (three charter schools), adult education program, one K-12 independent study school, two continuation high schools and one special education school.

BUDGET DEVELOPMENT

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

The current budget's significant changes include: annual step and column increases for all eligible employees; 2.5% salary increase; and increased health benefit contributions for CSEA, TRSPA, Confidential and management employees. The significant change in staffing is an increase of paraeducators and teachers for transitional kindergarten classes, an increase in classroom teachers for the growing TK-8 school (Northlake), and elementary music teachers.

Summary Staffing and Expenditure Changes

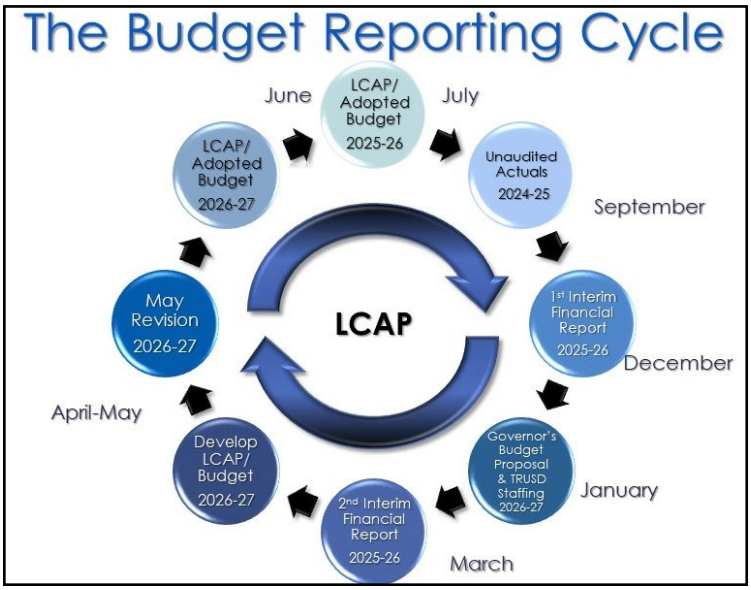
	2024-25 Budget	2025-26 Budget	Change	% Change
Staffing (Full Time Equivalents)	3,186.64	3,334.94	148.30	4.7%
General Fund Expenditures				
Unrestricted	$346,135,807	$346,385,657	$249,850	0.07%
Restricted	$197,966,425	$217,432,107	$19,465,682	9.8%
Total	$544,102,232	$563,817,764	$19,715,532	3.6%

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

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

EXECUTIVE SUMMARY

ACCOUNTING BY FUND



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

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

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

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

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

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

- The ***Deferred Maintenance Fund*** generates its revenue from interest earnings, the State Deferred Maintenance allowance and the District contribution. Expenditures in this fund are for major repairs or replacement under a State approved Deferred Maintenance Plan.
- The ***Special Reserve Fund for Post-Employment Benefits*** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund and then expended.

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

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

GENERAL FUND – BUDGET ASSUMPTIONS

The General Fund expenditures are greater than revenues by $28.8 million. $28.1 million of the deficit spending is restricted programs spending down one-time carryover funds. $800 thousand is unrestricted and is also related to one-time spending for facility projects. The District has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($44 million) or 10% of the general fund expenditures and other financing sources ($56.4).

The District does not have a structural deficit in either of the projection years. The 2026-27 and 2027-28 deficits are from the use of one-time carryover funds and facility projects. Please see multiyear projections for additional information on subsequent budget years.







EXECUTIVE SUMMARY

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

One-Time Savings One-time savings along with additional positions continue with the use of Block Grant funds. Loss of savings for positions and services shifting to unrestricted general funds equates to $5.6 million in 2026-27, $0 in 2027-28, $5.2 million in 2028-29. In addition, there is $2 million in services being provided via one-time funds that are not in the budget for 2027-28.

Beginning Fund Balance The beginning fund balance is estimated to be $174,388,378 with $71.2 million unrestricted and $103.2 million restricted. The actual 2025-26 beginning fund balance will be updated at First Interim (after the 2024-25 financial records are closed).

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

- The LCFF Sources (major assumptions):
  - Average Daily Attendance (ADA) "funded" and Actual are projected to be the same for this year. ADA is estimated at 21,062 (includes 64 ADA for SCOE classes).
    - An increase of 348 ADA from the actual prior year ADA and "funded" ADA
  - District Charter ADA is estimated at 2,159.
  - Attendance Yield – 92.1%
    - Lower than prior to COVID:
      - 2018-19 attendance yield = 94.39%
  - Estimated Unduplicated Pupil Percentage (3 year rolling average):
    - Twin Rivers – 91.14%
    - Creative Connections Arts Academy – 79.31%
    - Smythe Academy of Arts & Science – 94.22%
    - Westside Preparatory – 81.01%
  - Add-ons for transportation, TIIBG and TK = $12,433,383
  - Cost of Living Adjustment (COLA) = 2.30%
  - Property taxes are estimated at a slight increase over 2024-25
  - Education Protection Account (EPA) is estimated at $56.8 million (the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.



The LCFF sources are as follows:

	Base	Supplemental/ Concentration	Additional Concentration	Total
TRUSD	$253.1 million	$87.4 million	$13.0 million	$353.5 million
CCAA	$7.7 million	$2.1 million	$280 thousand	$10.1 million
Smythe	$11.1 million	$4.1 million	$592 thousand	$15.8 million
WPCS	$5.0 million	$1.5 million	$195 thousand	$6.7 million
TOTAL	**$276.9 million**	**$95.1 million**	**$14.1 million**	**$386.1 million**

- Federal Revenue includes the reduction of prior year carryover funds including but not limited to ESSER ($10.1 million), Title I ($1.9 million), and Title I CSI ($625 thousand). There will be unearned revenue carryover into 2025-26; revenues and expenditures will be budgeted at First Interim after the 2024-25 financial records are closed and the actual amounts are known.

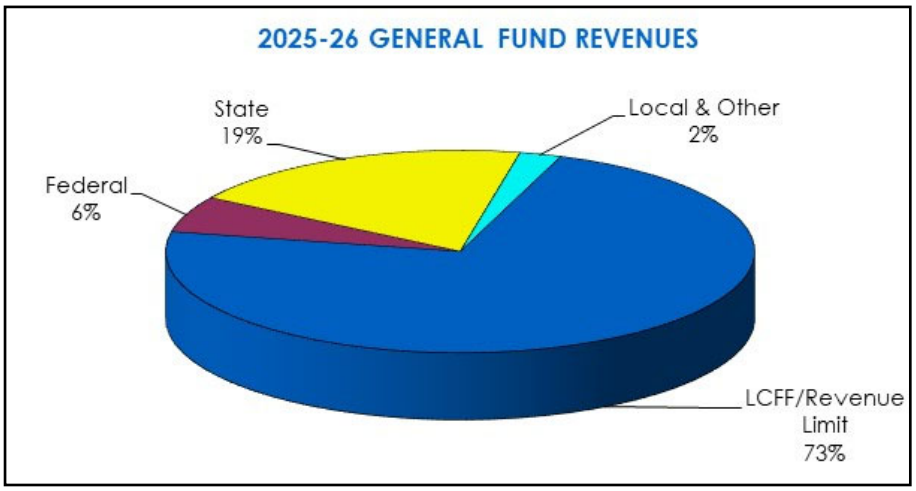
- Other State Revenue includes the reduction of one-time and carryover funds of $23 million. The significant 2025-26 State revenues include Expanded Learning Opportunity Program ($31.6 million), Special Education ($28.9 million), Lottery ($6.5 million), ASES ($4.9 million), Art & Music in Schools ($4.3 million), Transportation ($4.2 million), Mental Health ($1.8 million), Early Intervention Preschool ($1.3 million), and CalSTRS on-behalf contribution ($16.2 million).

  Effective with the close of the books for 2024-25, the state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance and, thus, there is no impact to the bottom line.

- Other Local Revenue includes the reduction of various one-time donations, grants, interest income and revenue from independent charter schools of $18.3 million. The largest revenue sources for 2025-26 are interest income for $6.4 million and MOUs with our independent charter schools for $3.5 million for facility use and required administrative support services

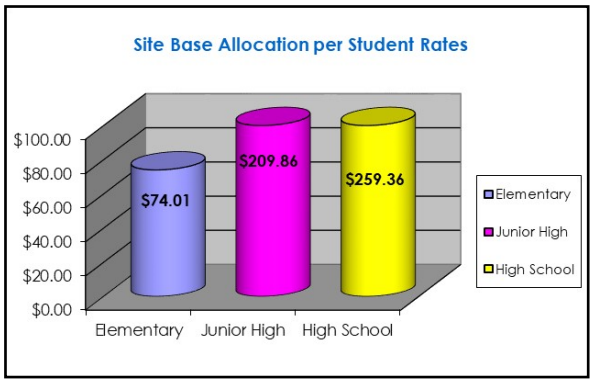
- Transfers In include the annual rent from Adult Education.

- Contributions from unrestricted to restricted programs is $62.3 million for the Special Education and Routine Restricted Maintenance programs.



Expenditure Assumptions

- Certificated salaries and benefits reflect current position control. Position control includes a 1.45% increase for step/column. Additionally, a 2.5% salary schedule increase and a health contribution increase is set aside for negotiations. With the ADA increase and smaller class sizes for TK there are 19 additional base teachers. $800 thousand of nurse positions shifted from one-time ESSER funds to unrestricted funds and one-time $1.6 million TRUE settlement removed.
- Classified salaries and benefits reflect current position control. Position control includes a 1.85% increase for step. Additionally, a 2.5% salary schedule increase and a health contribution increase is set aside for the CSEA agreement approved after position control was created. Both of these increases are budgeted for all classified positions. The increase also includes seven additional paraeducators for the additional TK classes.
- Health benefit contributions increased. Payroll driven benefit expenditures are budgeted at the following rates:
    - STRS – 19.10%
    - PERS – 26.81%
    - UI – 0.05%
    - OASDI – 6.20%
    - MC – 1.45%
    - WC – 1.704%
- School Site Base Allocation per student rates are as follows:
    - $76.30 for TK-6th grade students
    - $216.37 for 7th & 8th grade students
    - $267.40 for 9th - 12th grade students



- The Routine Restricted Maintenance Account (RRMA) is projected at $16 million. Education Code Section 17070.75(b)(2)(A) requires 3% of total general fund expenditures less STRS On-behalf.
- We included $28.1 million of 2024-25 categorical carryover expenditures. All other encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies decrease $3.9 million; the decrease is all in restricted funds due to the elimination of carryover budgets and one-time budgets (mostly ELOP, ESSER, Universal PreK, Nutrition Grant, and Clean Mobility in Schools).
- Services and Other Operating Expenditures decrease $19.8 million; $4 million is unrestricted and $9 million is restricted funds. The unrestricted reductions are $1.8 million early retirement incentive, $680 thousand 3-year license subscription and various other one-time items. The restricted reductions are due to the elimination of carryover budgets and one-time budgets (mostly ESSER, Title IV, Clean Mobility in Schools and CalSHAPE funds).
- Capital Outlay decreases $6.1 million; the decrease is all in restricted funds due to the elimination of one-time budgets (mostly ESSER funds).
- Other Outgo decreases $800 thousand; mostly for indirect costs from other funds.
- Interfund Transfers Out are budgeted at $1,775,000 to Fund 14 for deferred maintenance, $11 million for ENEC school project, and $20 million to Fund 40 towards Board approved facility projects.

Ending Fund Balance

The ending fund balance of $145,570,576 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at $2,347,569.
- Restricted – legally restricted categorical programs are $75,095,024.
- Committed - $20,660,502
    - $4,000,000 - Board Resolution for technology
    - $10,000,000 - Board Resolution for HVAC
    - $6,660,502 – Board Resolution for Employee Recruitment and Retention
- Assigned – for department and program carryover of $531,923.
- Unassigned –
    - $46,935,557 Reserve for Economic Uncertainty (8.32% of expenditures)
      Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($44 million) or 10% of the general fund expenditures and other financing sources.
    - $0 Unappropriated

OTHER FUNDS – BUDGET ASSUMPTIONS

Student Activity Special Revenue Fund The beginning fund balance is estimated at $570,494.

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. May 2021 the Board approved the establishment of the Student Activity Special Revenue Fund (Fund 08) to account for Associated Student Body (ASB) funds. The budget is estimated at the same amount as the prior year; $1,150,000.

The projected ending fund balance is $570,494 and restricted for the associated student body (ASB).

Adult Education Fund The beginning fund balance is estimated at $927,223.

Revenue from Federal categorical programs are reduced considerably. One-time grants are removed along with supplemental funding grants that are not known if they will be received or not again. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the California Adult Education Program (CAEP) in the amount of $3.5 million to run the Adult Education programs for English as a Second Language (ESL), high school completion (HSC), pre-apprenticeship and Career Technical Education (CTE) classes. CalWORKS funds are projected at $88,656. The STRS on-behalf contribution for district employees is projected to be $116,535. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

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

Certificated and classified salaries and benefits reflect current position control which includes step/ column increases. The cost of a 2.5% salary increase and a health benefits contribution increase is in a set-aside budget for all positions. CSEA's negotiation agreement was recently approved and effective July 1, 2025. Additional to position control, salaries and benefits have been budgeted for extra duty that may be needed to teach ESL and HSC classes. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of increased Refugee funding which would then allow for additional variable time/pay towards the program. Any updates will be reflected in the First Interim budget.

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

The projected ending fund balance is projected at $522,506.

Child Development Fund The beginning fund balance is estimated at $4,173,523.

Federal Revenue is budgeted at the following anticipated award amounts: Head Start at $2.3 million, Early Head Start at $1.4 million, Head Start Training & Technical Assistance at $29,642 and General Child Care and Development Program (CCTR) at $4,406. One-time carryover funds of $1.2 million have been removed. Any carryover amounts will be known and reflected at First Interim.

Other State revenue includes CCTR, the California State Preschool program (CSPP) and the pre-Kindergarten and Family Literacy Program Support program (CPKS); projected State Preschool revenues total $6.9 million. Actual award amounts will be known and reflected at First Interim along with any carryover amounts. The STRS on-behalf for district employees is projected to be $275,606. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

Other Local Revenue includes the First Five program funded at $179,000, parent fees of $10,000, and interest income of $5,000.

Certificated and classified salaries and benefits reflect current position control which includes step/ column increases. The cost of a 2.5% salary increase and a health benefits increase is in a set-aside budget for all positions. CSEA's negotiation agreement was recently approved and effective July 1, 2025. Any updates will be reflected in the First Interim budget.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program. Budgets have been rescued for one-time items using prior year carryover funds.

The projected ending fund balance of $3,643,700 is restricted and can only be used with State approval.



Cafeteria Fund The beginning fund balance is estimated at $14,298,493.

Federal revenues decrease slightly at 1.8%. The federal programs include the Child Nutrition Breakfast & Lunch, Child Care Food, Summer Food and the Fresh Fruits and Vegetable programs. The reduction is due to the elimination of one-time funds (Local Food for Schools). The State revenue's only program is the Child Nutrition Breakfast & Lunch. The combined federal and state reimbursement rates for the Child Nutrition and Breakfast program are budgeted at the prior year amounts; $3.819 for breakfast and $5.519 for lunch. Other Local revenue is $440,000 for the non-program revenue for ala carte.

Salaries and benefits reflect current position control which includes step increases and a new dedicated HVAC technician to improve operational efficiency. The cost of a 2.5% salary increase and a health benefits increase is in a set-aside budget for all positions. CSEA's negotiation agreement was recently approved and effective July 1, 2025. Any updates will be reflected in the First Interim budget. Open positions savings and variable payroll costs to fill site and program needs were evaluated and adjusted accordingly.



Food is the largest operating expense after staffing. Food costs are projected to increase due to student participation levels and inflationary pressures. Supplies have decreased for one-time purchases of small inventory items purchased in the prior year.

Services and Other Operating costs reflect targeted savings, primarily due to reduced expenditures on appliance repair and maintenance. The CACFP (Supper) program and its associated vended meal costs also have a notable decrease. All other contracted professional service vendors are expected to maintain consistent cost levels.

Capital Outlay equipment costs are reduced significantly as most items have been purchased over the last couple of years.

The indirect cost is calculated using the approved CDE rate of 6.20% and excludes food costs and capital outlay in the calculated formula to reflect the CDE requirements.

The projected ending fund balance of $13,534,479 is restricted for the use of nutrition services.

Deferred Maintenance Fund The beginning fund balance is estimated at $1,642,115.

Other Local Revenue represents interest income.

Interfund Transfers In are $1,775,000 million from the General Fund for deferred maintenance.

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

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

Special Reserve Fund for Postemployment Benefits The beginning fund balance is estimated at $7,535,457.

Interest income is budgeted under Other Local Revenue.

The ending fund balance is projected at $7,535,457 and is assigned for future postemployment benefits.

Building Fund The beginning fund balance is estimated at $22,180,839.

Interest income is budgeted under Other Local Revenue.

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

The ending fund balance is projected at $13,248 and is to be used for bond administrative fees.

Capital Facilities – Developer Fee Fund The beginning fund balance is estimated at $17,472,545.

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

Expenditures are budgeted to reflect current and future anticipated projects.

The ending fund balance is projected at $0.

County School Facilities Fund The beginning fund balance is estimated at $3,000,003.

Other Local Revenue is for interest income.

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

The ending fund balance is projected at $0.

Special Reserve Fund for Capital Outlay Projects The beginning fund balance is estimated at $60,294,397.

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

Interfund Transfers In of $31 million is from the General Fund for: $11 million ENEC school project and $20 million towards the Board approved facility projects.

Expenditures are budgeted for a school in the East Natomas area and other Board approved facility projects.

The ending fund balance is projected at $11,321,271 to be used for future facility projects.





BUDGET SUMMARIES

ALL FUND SUMMARY, 2 YEAR COMPARISON

ALL FUNDS	2024-25 Estimated Actuals	2025-26 Adopted Budget	Changes from Prior Year
REVENUES			
LCFF Sources	$374,385,825	$387,923,312	$13,537,487
Federal Revenue	$75,274,441	$58,426,553	($16,847,888)
Other State Revenue	$146,106,905	$119,128,377	($26,978,528)
Other Local Revenue	$36,290,354	$19,077,956	($17,212,398)
Other Sources	$0	$0	$0
TOTAL REVENUES	$632,057,525	$584,556,198	($47,501,327)
EXPENDITURES			
Certificated Salaries	$194,240,206	$199,357,963	$5,117,757
Classified Salaries	$86,855,866	$91,441,363	$4,585,497
Employee Benefits	$124,862,374	$133,568,246	$8,705,872
Books and Supplies	$51,035,223	$44,414,032	($6,621,191)
Services & Other Operating Expenditures	$115,654,561	$92,699,171	($22,955,390)
Capital Outlay	$161,012,517	$140,638,740	($20,373,777)
Transfers & Other Outgo	$3,840,823	$3,529,107	($311,716)
TOTAL EXPENDITURES	$737,501,570	$705,648,622	($31,852,948)
Excess (Deficiency) of Revenues Over Expenditures	($105,444,045)	($121,092,424)	($15,648,379)
OTHER FINANCING SOURCES/USES			
Interfund Transfers In	$47,768,154	$33,145,500	($14,622,654)
Interfund Transfers Out	$47,768,154	$33,145,500	($14,622,654)
TOTAL OTHER FINANCING SOURCES/USES	$0	$0	$0
NET INCREASE (DECREASE) IN FUND BALANCE	($105,444,045)	($121,092,424)	($15,648,379)
BEGINNING FUND BALANCES	$411,727,512	$306,283,467	($105,444,045)
ENDING FUND BALANCES	$306,283,467	$185,191,043	($121,092,424)

GENERAL FUND REVENUES, 2 YEAR COMPARISON

GENERAL FUND REVENUES	2024-25 Estimated Actuals	2025-26 Adopted Budget	Changes from Prior Year
LCFF Sources			
State Aid	$270,548,428	$271,962,178	$1,413,750
Education Protection Account State Aid	54,847,614	56,803,549	1,955,935
Property Taxes	71,400,000	74,400,000	3,000,000
Transfer to Independent Charter Schools - In-Lieu of Property Taxes	(24,110,217)	(17,042,415)	7,067,802
Miscellaneous	0	0	0
Property Tax Transfer - Special Education	1,700,000	1,800,000	100,000
Total, LCFF Sources	$374,385,825	$387,923,312	$13,537,487
Federal Revenue			
Special Education Entitlement	$8,530,564	$8,524,418	($6,146)
Special Education Discretionary Grants	730,083	657,835	(72,248)
Every Student Succeeds Act (ESSA)	24,745,400	21,511,327	(3,234,073)
Career and Technical Education	0	0	0
Other Federal Revenue	10,759,119	328,676	(10,430,443)
Total, Federal Revenue	$44,765,166	$31,022,256	($13,742,910)
Other State Revenue			
Special Education Master Plan	$28,623,024	$28,939,544	$316,520
All Other State Apportionments	0	0	0
Mandated Costs Reimbursements	1,024,778	1,068,431	43,653
Lottery - Unrestricted and Instructional Materials	6,348,615	6,472,284	123,669
After School Education and Safety (ASES)	31,615,546	31,615,546	0
Expanded Learning Opportunities Program (ELO-P)	5,584,236	4,925,569	(658,667)
Drug/Alcohol/Tobacco Funds	224,443	135,475	(88,968)
Career Technical Education Incentive Grant Program	1,721,983	908,560	(813,423)
Arts and Music in Schools (Prop 28)	4,319,312	4,319,312	0
Specialized Secondary	0	0	0
All Other State Revenue	46,694,866	25,066,618	(21,628,248)
Total, Other State Revenue	$126,156,803	$103,451,339	($22,705,464)
Other Local Revenue			
Sale of Equipment/Supplies	$0	$0	$0
Leases and Rentals	95,000	95,000	0
Interest	8,500,000	6,400,000	(2,100,000)
Fees and Contracts	0	0	0
All Other Fees and Contracts	423,000	423,000	0
All Other Local Revenue	15,121,914	1,816,172	(13,305,742)
All Other Transfers In	0	0	0
Transfers of Apportionments from County Offices	0	0	0
All Other Transfers In from All Others	6,326,593	3,498,383	(2,828,210)
Total, Other Local Revenue	$30,466,507	$12,232,555	($18,233,952)
Other Financing Sources & Interfund Transfers In	$370,500	$370,500	$0
Total, Other Financing Sources & Interfund Transfers In	$370,500	$370,500	$0
TOTAL OPERATING REVENUE	$576,144,801	$534,999,962	($41,144,839)

GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

GENERAL FUND EXPENDITURES	2024-25 Estimated Actuals	2025-26 Adopted Budget	Changes from Prior Year
Certificated Salaries			
Teachers' Salaries	$144,371,547	$151,053,093	$6,681,546
Pupil Support Salaries	20,489,541	19,036,394	(1,453,147)
Supervisors' and Administrators' Salaries	20,107,277	20,105,760	(1,517)
Other Salaries	3,712,636	3,741,318	28,682
Total, Certificated Salaries	$188,681,001	$193,936,565	$5,255,564
Classified Salaries			
Instructional Salaries	$12,863,473	$14,171,637	$1,308,164
Support Salaries	25,365,513	26,877,305	1,511,792
Supervisors' and Administrators' Salaries	7,768,916	8,196,450	427,534
Clerical, Technical and Office Salaries	21,889,690	21,969,306	79,616
Other Salaries	4,845,819	6,468,192	1,622,373
Total, Classified Salaries	$72,733,411	$77,682,890	$4,949,479
Employee Benefits			
Certificated Retirement (STRS)	$48,863,132	$51,276,497	$2,413,365
Classified Retirement (PERS)	21,506,624	22,143,987	637,363
OASDI/Medicare/Alternative	8,692,697	8,959,118	266,421
Health and Welfare Benefits	33,885,580	37,937,311	4,051,731
Unemployment Insurance	154,173	159,040	4,867
Workers Compensation Insurance	4,434,448	4,630,783	196,335
OPEB	1,278,000	1,264,000	(14,000)
Other Employee Benefits	(3,600,710)	(2,535,991)	1,064,719
Total, Employee Benefits	$115,213,944	$123,834,745	$8,620,801
Books & Supplies			
Textbooks	$5,911,379	$3,686,423	($2,224,956)
Books and Other Reference Materials	453,847	490,604	36,757
Materials and Supplies	21,751,323	24,127,087	2,375,764
Noncapitalized Equipment	6,098,344	2,034,179	(4,064,165)
Food	0	0	0
Total, Books & Supplies	$34,214,893	$30,338,293	($3,876,600)
Services & Other Operating Expenditures			
Subagreements for Services	$49,170,539	$41,945,200	($7,225,339)
Travels and Conferences	1,353,864	1,486,885	133,021
Dues and Memberships	203,931	203,428	(503)
Insurance	5,098,876	4,461,741	(637,135)
Operations and Housekeeping Services	8,323,574	8,461,620	138,046
Rentals, Leases, Repairs, and Noncapitalized Improvements	6,581,753	6,105,897	(475,856)
Transfers of Direct Costs - Interfund	(293,059)	(280,271)	12,788
Professional/Consulting Services and Operating Expenditures	38,214,491	26,825,074	(11,389,417)
Communications	1,628,795	1,301,722	(327,073)
Total, Services & Other Operating Expenditures	$110,282,764	$90,511,296	($19,771,468)
Capital Outlay			
Land and Land Improvements	$0	$445,148	$0
Buildings and Improvement of Buildings	6,864,302	10,377,426	$3,513,124
Equipment	9,654,596	2,324,144	(7,330,452)
Equipment Replacement	2,683,976	0	(2,683,976)
Total, Capital Outlay	$19,202,874	$13,146,718	($6,501,304)
Transfers & Other Outgo			
Tuition, Excess Cost	$318,448	$345,000	$26,552
Payments to County Offices	2,752,375	2,314,937	(437,438)
All Other Transfers Out to All Others	770,000	869,170	99,170
Debt Service - Interest	0	0	0
Debt Service - Principal	0	0	0
Transfers of Indirect Costs - Interfund	(1,428,854)	(1,936,850)	(507,996)
Total, Transfers & Other Outgo	$2,411,969	$1,592,257	($819,712)
Other Financing Sources & Interfund Transfers Out	$47,397,654	$32,775,000	($14,622,654)
Total, Other Financing Sources & Interfund Transfers Out	$47,397,654	$32,775,000	($14,622,654)
TOTAL OPERATING EXPENDITURES	$590,138,510	$563,817,764	($26,765,894)
Revenues over (under) Expenditures	($13,993,709)	($28,817,802)	($14,824,093)

EXECUTIVE SUMMARY

SPECIAL REVENUE FUNDS

	2024-25 Estimated Actuals Student Activity (Fund 08)	2025-26 Adopted Budget Student Activity (Fund 08)	Changes from Prior Year	2024-25 Estimated Actuals Adult Education (Fund 11)	2025-26 Adopted Budget Adult Education (Fund 11)	Changes from Prior Year
REVENUES						
LCFF Sources	$0	$0	$0	$0	$0	$0
Federal Revenue	0	0	0	2,021,673	549,679	(1,471,994)
Other State Revenue	0	0	0	3,822,879	3,787,097	(35,782)
Other Local Revenue	1,050,000	1,150,000	100,000	7,263	7,263	0
Transfers-in from Other Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$1,050,000	$1,150,000	$100,000	$5,851,815	$4,344,039	($1,507,776)
EXPENSE						
Certificated Salaries	$0	$0	$0	$1,461,014	$1,336,312	($124,702)
Classified Salaries	0	0	0	1,830,120	1,340,975	(489,145)
Employee Benefits	0	0	0	1,424,773	1,243,129	(181,644)
Books and Supplies	838,500	1,001,500	163,000	353,015	83,000	(270,015)
Services and Other Operating Expenditures	211,500	148,500	(63,000)	1,196,216	264,742	(931,474)
Capital Outlay	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	210,534	211,287	753
Transfers-out to Other Funds	0	0	0	300,000	300,000	0
TOTAL OPERATING EXPENSE	$1,050,000	$1,150,000	$100,000	$6,775,672	$4,779,445	($1,996,227)
Revenues over (under) Expenses	$0	$0	$0	($923,857)	($435,406)	$488,451
Beginning Fund Balance	$570,494	$570,494	$0	$1,851,080	$927,223	($923,857)
Ending Fund Balance	$570,494	$570,494	$0	$927,223	$491,817	($435,406)

	2024-25 Estimated Actuals Child Development (Fund 12)	2025-26 Adopted Budget Child Development (Fund 12)	Changes from Prior Year	2024-25 Estimated Actuals Cafeteria (Fund 13)	2025-26 Adopted Budget Cafeteria (Fund 13)	Changes from Prior Year
REVENUES						
LCFF Sources	$0	$0	$0	$0	$0	$0
Federal Revenue	4,976,856	3,757,208	(1,219,648)	23,510,746	23,097,410	(413,336)
Other State Revenue	8,966,212	7,174,097	(1,792,115)	4,745,474	4,715,844	(29,630)
Other Local Revenue	215,655	194,000	(21,655)	382,381	440,000	57,619
Transfers-in from Other Funds	654	0	(654)	0	0	0
Other Sources	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$14,159,377	$11,125,305	($3,034,072)	$28,638,601	$28,253,254	($385,347)
EXPENSE						
Certificated Salaries	$4,098,191	$4,085,086	($13,105)	$0	$0	$0
Classified Salaries	2,781,100	2,768,809	(12,291)	9,471,471	9,606,102	134,631
Employee Benefits	3,430,679	3,560,147	129,468	4,777,780	4,913,849	136,069
Books and Supplies	1,460,543	130,597	(1,329,946)	13,645,349	12,860,642	(784,707)
Services and Other Operating Expenditures	1,410,787	291,290	(1,119,497)	934,012	700,311	(233,701)
Capital Outlay	0	0	0	759,630	30,000	(729,630)
Other Expenses and Outgo	474,689	819,199	344,510	743,631	906,364	162,733
Transfers-out to Other Funds	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	$13,655,989	$11,655,128	($2,000,861)	$30,331,873	$29,017,268	($1,314,605)
Revenues over (under) Expenses	$503,388	($529,823)	($1,033,211)	($1,693,272)	($764,014)	$929,258
Beginning Fund Balance	$3,670,135	$4,173,523	$503,388	$15,991,765	$14,298,493	($1,693,272)
Ending Fund Balance	$4,173,523	$3,643,700	($529,823)	$14,298,493	$13,534,479	($764,014)

SPECIAL REVENUE FUNDS

	2024-25 Estimated Actuals Deferred Maintenance (Fund 14)	2025-26 Adopted Budget Deferred Maintenance (Fund 14)	Changes from Prior Year	2024-25 Estimated Actuals Special Reserve for Postemployment Benefits (Fund 20)	2025-26 Adopted Budget Special Reserve for Postemployment Benefits (Fund 20)	Changes from Prior Year
REVENUES						
LCFF Sources	$0	$0	$0	$0	$0	$0
Federal Revenue	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0
Other Local Revenue	50,000	50,000	0	200,000	200,000	0
Transfers-in from Other Funds	11,775,000	1,775,000	(10,000,000)	0	0	0
Other Sources	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$11,825,000	$1,825,000	($10,000,000)	$200,000	$200,000	$0
EXPENSE						
Certificated Salaries	$0	$0	$0	$0	$0	$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Other Operating Expenditures	295,835	4	(295,831)	0	0	0
Capital Outlay	14,011,743	3,467,111	(10,544,632)	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	$14,307,578	$3,467,115	($10,840,463)	$0	$0	$0
Revenues over (under) Expenses	($2,482,578)	($1,642,115)	$840,463	$200,000	$200,000	$0
Beginning Fund Balance	$4,124,693	$1,642,115	($2,482,578)	$7,135,457	$7,335,457	$200,000
Ending Fund Balance	$1,642,115	$0	($1,642,115)	$7,335,457	$7,535,457	$200,000

	2024-25 Estimated Actuals Special Revenue Funds Total	2025-26 Adopted Budget Special Revenue Funds Total	Changes from Prior Year
REVENUES			
LCFF Sources	$0	$0	$0
Federal Revenue	30,509,275	27,404,297	(3,104,978)
Other State Revenue	17,534,565	15,677,038	(1,857,527)
Other Local Revenue	1,905,299	2,041,263	135,964
Transfers-in from Other Funds	11,775,654	1,775,000	(10,000,654)
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$61,724,793	$46,897,598	($14,827,195)
EXPENSE			
Certificated Salaries	$5,559,205	$5,421,398	($137,807)
Classified Salaries	14,082,691	13,715,886	(366,805)
Employee Benefits	9,633,232	9,717,125	83,893
Books and Supplies	16,297,407	14,075,739	(2,221,668)
Services and Other Operating Expenditures	4,048,350	1,404,847	(2,643,503)
Capital Outlay	14,771,373	3,497,111	(11,274,262)
Other Expenses and Outgo	1,428,854	1,936,850	507,996
Transfers-out to Other Funds	300,000	300,000	0
TOTAL OPERATING EXPENSE	$66,121,112	$50,068,956	($16,052,156)
Revenues over (under) Expenses	($4,396,319)	($3,171,358)	$1,224,961
Beginning Fund Balance	$33,343,624	$28,947,305	($4,396,319)
Ending Fund Balance	$28,947,305	$25,775,947	($3,171,358)

EXECUTIVE SUMMARY

CAPITAL PROJECT FUNDS

	2024-25 Estimated Actuals Building Fund (Fund 21)	2025-26 Adopted Budget Building Fund (Fund 21)	Changes from Prior Year	2024-25 Estimated Actuals Capital Facilities Fund (Fund 25)	2025-26 Adopted Budget Capital Facilities Fund (Fund 25)	Changes from Prior Year	2024-25 Estimated Actuals County Schools Facilities Fund (Fund 35)	2025-26 Adopted Budget County Schools Facilities Fund (Fund 35)	Changes from Prior Year
REVENUES									
LCFF Sources	$0	$0	$0	$0	$0	$0	$0	$0	$0
Federal Revenue	0	0	0	0	0	0	0	0	0
Other State Revenue	0	0	0	0	0	0	2,415,537	0	(2,415,537)
Other Local Revenue	2,850,500	480,500	(2,370,000)	(982,107)	2,450,000	3,432,107	250,000	200,000	(50,000)
Transfers-in from Other Funds	0	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$2,850,500	$480,500	($2,370,000)	($982,107)	$2,450,000	$3,432,107	$2,665,537	$200,000	($2,465,537)
EXPENSE									
Certificated Salaries	$0	$0	$0	$0	$0	$0	$0	$0	$0
Classified Salaries	0	0	0	39,764	42,587	2,823	0	0	0
Employee Benefits	0	0	0	15,198	16,376	1,178	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	4,861	5,000	139	496,415	430,000	(66,415)	0	0	0
Capital Outlay	36,701,076	22,643,091	(14,057,985)	7,544,284	19,433,582	11,889,298	15,961,009	3,200,003	(12,761,006)
Other Expenses and Outgo	0	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	$36,705,937	$22,648,091	($14,057,846)	$8,095,661	$19,922,545	$11,826,884	$15,961,009	$3,200,003	($12,761,006)
Revenues over (under) Expenses	($33,855,437)	($22,167,591)	$11,687,846	($9,077,768)	($17,472,545)	($8,394,777)	($13,295,472)	($3,000,003)	$10,295,469
Beginning Fund Balance	$56,036,276	$22,180,839	($33,855,437)	$26,550,313	$17,472,545	($9,077,768)	$16,295,475	$3,000,003	($13,295,472)
Ending Fund Balance	$22,180,839	$13,248	($22,167,591)	$17,472,545	$0	($17,472,545)	$3,000,003	$0	($3,000,003)

	2024-25 Estimated Actuals Special Reserve for Capital Outlay Projects (Fund 40)	2025-26 Adopted Budget Special Reserve for Capital Outlay Projects (Fund 40)	Changes from Prior Year	2024-25 Estimated Actuals Capital Projects Funds Total	2025-26 Adopted Budget Capital Projects Funds Total	Changes from Prior Year
REVENUES						
LCFF Sources	$0	$0	$0	$0	$0	$0
Federal Revenue	0	0	0	0	0	0
Other State Revenue	0	0	0	2,415,537	0	(2,415,537)
Other Local Revenue	1,800,155	1,673,638	(126,517)	3,918,548	4,804,138	885,590
Transfers-in from Other Funds	35,622,000	31,000,000	(4,622,000)	35,622,000	31,000,000	(4,622,000)
Other Sources	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$37,422,155	$32,673,638	($4,748,517)	$41,956,085	$35,804,138	($6,151,947)
EXPENSE						
Certificated Salaries	$0	$0	$0	$0	$0	$0
Classified Salaries	0	0	0	39,764	42,587	2,823
Employee Benefits	0	0	0	15,198	16,376	1,178
Books and Supplies	522,923	0	(522,923)	522,923	0	(522,923)
Services and Other Operating Expenditures	822,171	348,028	(474,143)	1,323,447	783,028	(540,419)
Capital Outlay	66,831,901	78,718,235	11,886,334	127,038,270	123,994,911	(3,043,359)
Other Expenses and Outgo	0	0	0	0	0	0
Transfers-out to Other Funds	70,500	70,500	0	70,500	70,500	0
TOTAL OPERATING EXPENSE	$68,247,495	$79,136,763	$10,889,268	$129,010,102	$124,907,402	($4,102,700)
Revenues over (under) Expenses	($30,825,340)	($46,463,125)	($15,637,785)	($87,054,017)	($89,103,264)	($2,049,247)
Beginning Fund Balance	$91,119,737	$60,294,397	($30,825,340)	$190,001,801	$102,947,784	($87,054,017)
Ending Fund Balance	$60,294,397	$13,831,272	($46,463,125)	$102,947,784	$13,844,520	($89,103,264)

KEY VARIABLES & DETERMINANTS

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

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

Property tax collections are used towards funding of the LCFF. Taxes are levied by the County of Sacramento for each fiscal year on taxable real and personal property situated in the District as of the preceding January 1st. Typically tax collections fall short of the LCFF total and the State makes up the difference (State Aid). In some districts, though, the amount of local property tax collected is actually larger than the total LCFF amount. These districts are called basic aid districts and they get to keep the entire property tax collection. Since property taxes are also used to pay for charter school students, the amount we transfer to the charter schools is deducted from our property tax proceeds to arrive at a net figure. Our projected property tax collections for 2025-26 are not expected to exceed our calculated LCFF.

LCFF Sources	**$**	**387,923,312**
Property Taxes, gross	$	74,400,000
Less, Transfer to Charter	$	17,042,415
Property Taxes, Net	$	57,357,585
EPA	$	56,803,549
State Aid	$	271,962,178
Property Tax for Special Education	$	1,800,000



EXECUTIVE SUMMARY

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

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

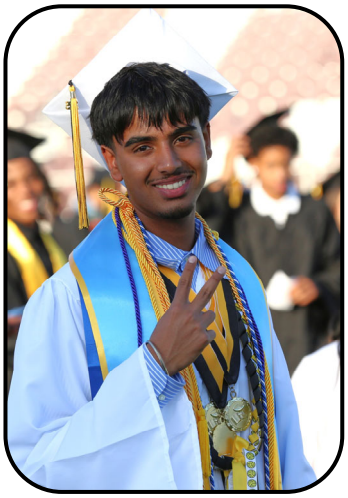
The following table shows the assessed value and property tax revenue in our tax area for the past seven years. The District does not receive information from Sacramento County regarding the actual tax amount collected. For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll. The "secured roll" is the part of the assessment roll containing real property taxes of which are lien sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll." On average, school tax revenues cost the taxpayers $336 per $100,000 assessed valuation (AV).

Twin Rivers Unified School District
Assessed Valuation and Property Tax Revenue

Fiscal Year	Local Secured	Unsecured	Total	TRUSD Property Tax Revenue	Tax Revenue (Per $100,000 AV)
2018-19	$ 13,053,346,721	$ 1,072,773,553	$ 14,126,120,274	$ 49,311,903	$349
2019-20	$ 13,867,677,424	$ 1,165,268,412	$ 15,032,945,836	$ 51,341,657	$342
2020-21	$ 14,791,978,046	$ 1,277,894,650	$ 16,069,872,696	$ 54,595,592	$340
2021-22	$ 15,680,748,955	$ 1,295,876,560	$ 16,976,625,515	$ 58,204,034	$343
2022-23	$ 17,417,218,031	$ 1,449,768,887	$ 18,866,986,918	$ 64,725,285	$343
2023-24	$ 19,173,824,771	$ 1,379,372,123	$ 20,553,196,894	$ 69,035,956	$336
2024-25[1]	$ 20,212,385,417	$ 1,585,467,801	$ 21,797,853,218	$ 73,216,621	$336
2025-26 Projected	$ 21,121,942,761	$ 1,656,813,852	$ 22,778,756,613	$ 76,511,369	$336
2026-27 Projected	$ 22,072,430,185	$ 1,731,370,475	$ 23,803,800,660	$ 79,954,381	$336
2027-28 Projected	$ 23,065,689,543	$ 1,809,282,147	$ 24,874,971,690	$ 83,552,328	$336
2028-29 Projected	$ 24,103,645,573	$ 1,890,699,843	$ 25,994,345,416	$ 87,312,183	$336

[1] AV from Continuing Disclosure Annual Report FYE June 30, 2024; 4.5% annual growth assumption in 2026 and thereafter



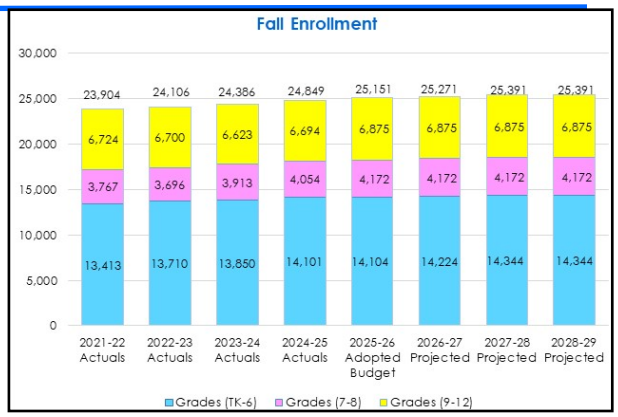




Enrollment The current year enrollment forecasts are produced using the standard demographic method for forecasting populations, the "cohort survival" technique. This method advances the current student body one grade for each year of the forecast period. One year's kindergarten students become the next 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 2025-26 base staffing ratio for Kindergarten is 20 students per teacher, grades 1-3 is 24.99 students per teacher and grades 4-6 is 30 students per teacher. At the intermediate and high school level (grades 7 through 12) our staffing ratio is one teacher for every 34 students. Additionally, supplemental/concentration funds within the LCFF are used to fund 12 additional kindergarten teachers above the base staffing to have a district average of 20:1 for kindergarten. Total District staffing for 2025-26 is projected to be 3,334.94 FTE.

The 2022-23 decrease is due to one-time COVID funded positions in the prior year. The 2023-24 increase is mostly for paraeducators and teachers in transitional kindergarten classrooms, instructional coaches and classroom teachers due to increased enrollment. The increase for 2024-25 is mostly for paraeducators and teachers in transitional kindergarten classrooms, classroom teachers for increased enrollment and staffing for a new school (Northlake TK-8). The 2025-26 projected increase is mostly for paraeducators and teachers in transitional kindergarten, continued growth at the Northlake TK-8 school and elementary music teachers.

CATEGORIES	2021-22 Actuals FTE	2022-23 Actuals FTE	2023-24 Actuals FTE	2024-25 Actuals FTE	2025-26 Adopted Budget FTE
Teachers	1,314.90	1,244.33	1,343.23	1,371.18	1,429.22
Principals/Vice-Principals	91.00	89.00	93.00	90.00	90.00
Certificated Administrators	38.00	39.00	39.00	39.00	39.00
Other Certificated Personnel	185.72	187.12	184.52	184.93	203.38
Instructional Aides	341.67	362.18	380.99	430.12	464.28
Clerical/Classified Support	878.37	902.14	901.62	921.45	956.66
Classified Management	67.00	76.00	75.00	76.00	77.00
Other Classified Personnel	69.33	68.53	71.59	73.96	75.40
Total FTE	**2,985.99**	**2,968.30**	**3,088.95**	**3,186.64**	**3,334.94**

The State requires that unified districts spend 55% or more of their funds on classroom instruction. This includes teachers and teacher aides. Each year we file a report with the State showing what proportion of our spending goes to the classroom. If a district does not meet the spending percentage, there are three possible exemptions per Education Code 41372. The District did not meet the 2023-24 55%, but was approved for an exemption since the District's teacher salaries are in excess of those paid by comparable school districts. The District's 2024-25 percentage will be calculated in August during year end closing.

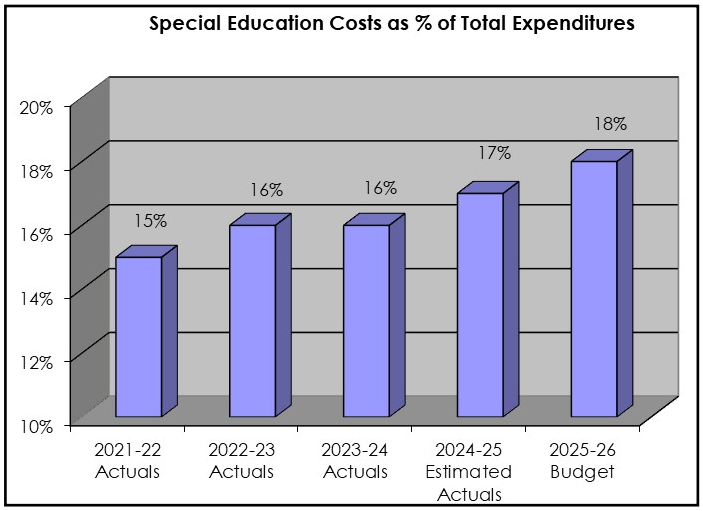
Special Education We are committed to educating students with special educational needs, as required by state and federal law. We provide a full continuum of services to students with special needs for eligible children from age infant to 22, which includes district preschool and adult transition programs for students receiving special education services. Students are served in a variety of settings in order to meet their goals in the Least Restrictive Environment. Other agencies and nonpublic schools serve students whose educational needs cannot be met by district programs. The placement and appropriate services provided these students are determined by the student's individual education plan (IEP) as required by state and federal law. The IEP is developed by a team including teachers, specialists, administrators, the student's parents and the student (when appropriate). We plan to spend over $101.5 million a on special education (including transportation), which is 18% of our total General Fund expenditures.

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

Approximately 16.5% of our students are eligible for and receive some kind of special education service in the District, including the dependent and independent charter programs. The number of students referred for special education services and the cost of certain programs and services continues to be evaluated.

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

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



CHANGES IN DEBT

The long-term debt obligations include General Obligation (GO) Bonds and post-employment benefits. The District did not enter into any new debt, sell or refund bonds in 2024-25.

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

California law limits GO Bond debt to 2.5% of total assessed valuation for a unified school district and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2025 is $345,470,326. We are under our debt capacity limit by $199.5 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

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

Combined Bond Repayment Schedule			
Fiscal Year	**Principal**	**Interest**	**Total**
2025-26	$20,491,669	$11,682,265	$32,173,934
2026-27	$12,006,251	$13,242,146	$25,248,397
2027-28	$12,354,519	$13,478,309	$25,832,828
2028-29	$12,129,331	$12,809,122	$24,938,453
2029-30	$12,983,211	$12,481,160	$25,464,371
2030-31	$11,553,355	$14,222,661	$25,776,016
2031-32	$11,221,367	$14,623,872	$25,845,239
2032-33	$9,231,532	$27,549,806	$25,845,238
Thereafter	$243,481,091	$192,414,449	$435,895,540
Total	**$345,452,326**	**$312,503,790**	**$647,020,016**

Capital Lease Obligations On July 1, 2025, the District does not hold any capital lease obligations and none are anticipated for 2025-26.

Other Postemployment Benefits The District provides postemployment health benefits to certificated and classified employees for up to 10 years between the age of 55 and 65. The District pays up to the single employee district contribution on health insurance in an amount that will not exceed the dollar amount paid to regular full-time employees. To qualify, employees must retire from the District after attaining age 55, with at least 10 years of District service for classified employees and all management and 15 years of services for certificated employees. The expenditures for post employment health benefits are recognized on a pay-as-you-go basis with the General Fund. The approximate accumulated future liability for the District at June 30, 2025 is estimated to be $46.7 million based on an actuarial valuation date of June 30, 2024 and measurement date of June 30, 2024.



STUDENT ACHIEVEMENT

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

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

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

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

ASSESSMENT

English Language Arts/Literacy and Mathematics Assessments In 2025-26, 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 2025-26, the English Language Proficiency Assessments for California (ELPAC) will be administered as an Initial and Summative Assessment of English Learners' progress in obtaining English Proficiency.

California Next Generation Science Standards Summative Assessments In 2025-26, all students in grades five and eight will participate in the California Science Test (CAST). Because of the flexibility in grade administrations in high school, students in grades ten, eleven, and twelve may participate in the test (all students will need to participate by the end of grade twelve enrollment). Also, California is administering the California Alternative Assessments in Science to students with significant cognitive disabilities in the same grade levels as CAST.



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 2021-22, 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 1.4% increase for certificated and 1.85% increase for classified step and column. There is also a budget for a 2% salary increase and health and benefits contribution increase for 2026-27. Benefits and non-salary expenses are projected based on anticipated enrollment which includes 6 additional teachers in 2026-27 and no additional teachers in 2027-28. One-time reductions are eliminated from the projection years. The years with deficit spending are not a structural deficit. The deficit is a reflection of the planned one-time expenditures and mostly for the use of restricted carryover funds.

A summary of the District's General Fund for 2021-22 through 2028-29 is reflected in the following table:

General Fund	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Beginning Fund Balance	$67,409,159	$107,240,775	$178,659,684	$188,382,087	$174,388,378	$145,570,576	$130,423,092	$128,709,552
Revenue	$509,770,587	$594,766,769	$569,585,827	$576,144,801	$534,999,962	$547,853,441	$561,534,805	$575,967,125
Expenditures	$469,938,971	$523,347,860	$559,863,425	$590,138,510	$563,817,764	$563,000,925	$563,248,345	$573,463,674
Surplus/(Deficit)	$39,831,616	$71,418,909	$9,722,403	($13,993,709)	($28,817,802)	($15,147,484)	($1,713,540)	$2,503,451
Ending Fund Balance	$107,240,775	$178,659,684	$188,382,087	$174,388,378	$145,570,576	$130,423,092	$128,709,552	$131,213,003

A summary of the District's Special Revenue Funds for 2021-22 through 2028-29 is reflected in the following table:

Special Revenue Funds	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Beginning Fund Balance	$23,746,836	$28,147,755	$28,448,656	$33,343,624	$28,947,305	$25,775,947	$23,563,038	$20,477,214
Revenue	$56,091,141	$57,518,380	$63,592,358	$61,724,793	$46,897,598	$47,076,978	$47,380,127	$47,699,926
Expenditures	$51,690,221	$57,217,478	$58,697,390	$66,121,112	$50,068,956	$49,289,887	$50,465,951	$51,074,985
Surplus/(Deficit)	$4,400,920	$300,901	$4,894,968	($4,396,319)	($3,171,358)	($2,212,910)	($3,085,824)	($3,375,059)
Ending Fund Balance	$28,147,756	$28,448,656	$33,343,624	$28,947,305	$25,775,947	$23,563,038	$20,477,214	$17,102,154

A summary of the District's Capital Project Funds for 2021-22 through 2028-29 is reflected in the following table:

Capital Project Funds	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Beginning Fund Balance	$108,627,029	$172,591,641	$259,837,447	$190,001,801	$102,947,784	$13,844,520	$13,839,595	$13,834,635
Revenue	$75,287,758	$172,309,265	$71,047,911	$41,956,085	$35,804,138	$25,623,713	$25,623,678	$25,623,658
Expenditures	$11,343,960	$85,063,458	$140,883,558	$129,010,102	$124,907,402	$25,628,638	$25,628,638	$25,627,021
Surplus/(Deficit)	$63,943,798	$87,245,807	($69,835,646)	($87,054,017)	($89,103,264)	($4,925)	($4,960)	($3,363)
Ending Fund Balance	$172,570,827	$259,837,447	$190,001,801	$102,947,784	$13,844,520	$13,839,595	$13,834,635	$13,831,272

A detailed analysis of projections for all funds can be found in the Informational Section of this 2025-26 Adopted Budget book.


TwinRivers
UNIFIED SCHOOL DISTRICT

ORGANIZATIONAL SECTION


TwinRivers
UNIFIED SCHOOL DISTRICT

MISSION & VISION STATEMENT

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

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

Core Beliefs:

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

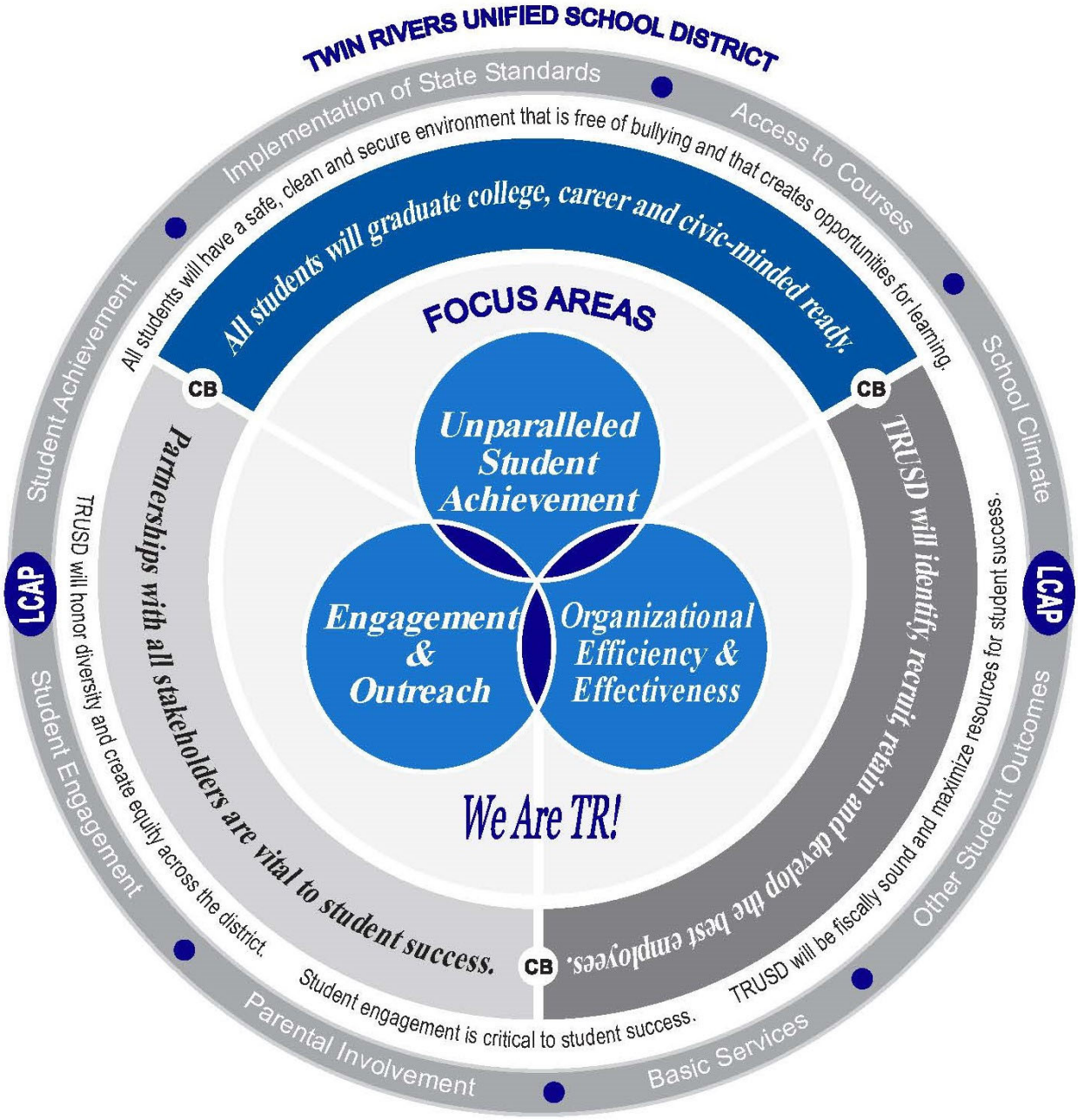
The District's Strategic Framework for Success provides a roadmap of our work together in creating conditions for success in every Twin Rivers classroom. The vision, an unwavering focus on powerful and engaging learning experiences that prepare students for college, career and life successes delineates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

Focus Areas:

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






TWIN RIVERS UNIFIED SCHOOL DISTRICT
Implementation of State Standards
Access to Courses
School Climate
Other Student Outcomes
Basic Services
Parental Involvement
Student Engagement
Student Achievement
All students will have a safe, clean and secure environment that is free of bullying and that creates opportunities for learning.
All students will graduate college, career and civic-minded ready.
FOCUS AREAS
CB
CB
CB
LCAP
LCAP
Unparalleled Student Achievement
Engagement & Outreach
Organizational Efficiency & Effectiveness
We Are TR!
Partnerships with all stakeholders are vital to student success.
TRUSD will honor diversity and create equity across the district.
TRUSD will identify, recruit, retain and develop the best employees.
TRUSD will be fiscally sound and maximize resources for student success.
Student engagement is critical to student success.

DISTRICT DESCRIPTION



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

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

With more than 3,300 employees, the District serves over 27,000 students who come from families that speak 55 different languages. Every student, regardless of income, is eligible for a healthy school breakfast and lunch at no cost. During the 2024-25 school year, Nutrition Services served more than 4.7 million free meals.

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

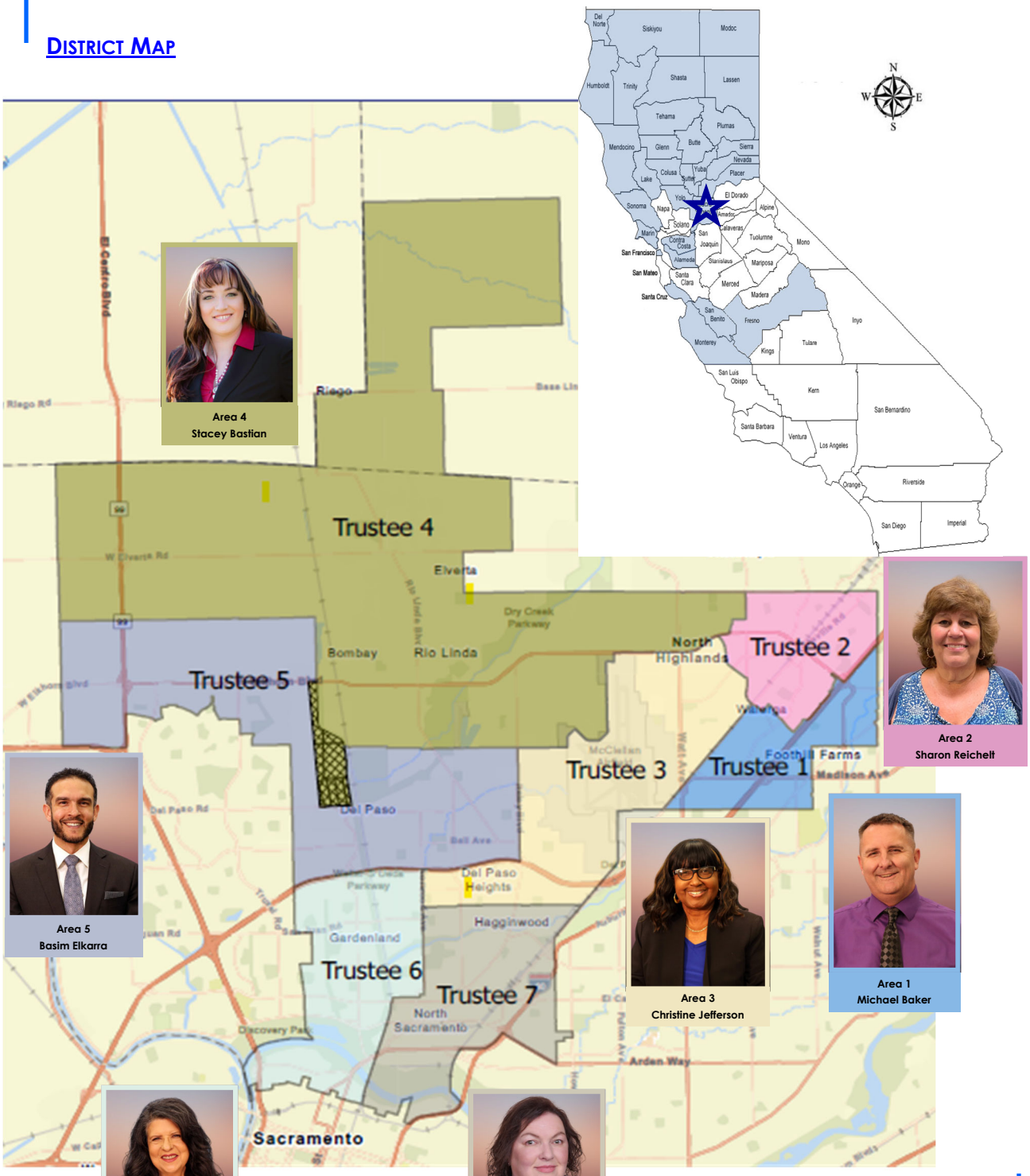
As a public agency, the district operates under California state laws, with fiscal oversight by the Sacramento County Office of Education (SCOE).

The district is governed by a seven-member elected Board of Trustees, which establishes key policies and appoints the superintendent. Steve Martinez, Ed.D., will begin his 13th year as superintendent in the 2025-26 school year.

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



DISTRICT MAP



DISTRICT GOALS

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

District Goals:

- In 2025-26, Twin Rivers will have 55% of all graduating seniors meeting A-G criteria, with each high school increasing rates by 3.55% each year.
- In 2025-26, Twin Rivers will have a 93% cohort graduation rate, with each high school increasing by 2% each year or maintaining 95% or higher.
- In 2025-26, Twin Rivers will be a 40/30 district in SBAC results with each Tk-6 and TK-8 school growing no less than 4% (ELA) and 4% (math) and each 7-8 and 9-12 school growing no less than 5% (ELA) and 5% (math).
- For 2021-22 and subsequent years, Twin Rivers will have a budget that does not include a structural deficit.
- For 2021-22 and subsequent years, the retention rate of all employees will remain above 95%.

The Twin Rivers Local Control and Accountability Plan (LCAP) outlines the district's vision to improve outcomes and opportunities for all students while closing equity gaps across the district.

Under California's Local Control Funding Formula (LCFF), school districts, county offices of education, and charter schools must develop, adopt, and annually update a three-year LCAP to show how LCFF funds are used. The LCAP must:

- Identify annual goals for student success
- Specify actions to achieve those goals
- Measure progress for different student groups using multiple performance indicators aligned with eight state priorities

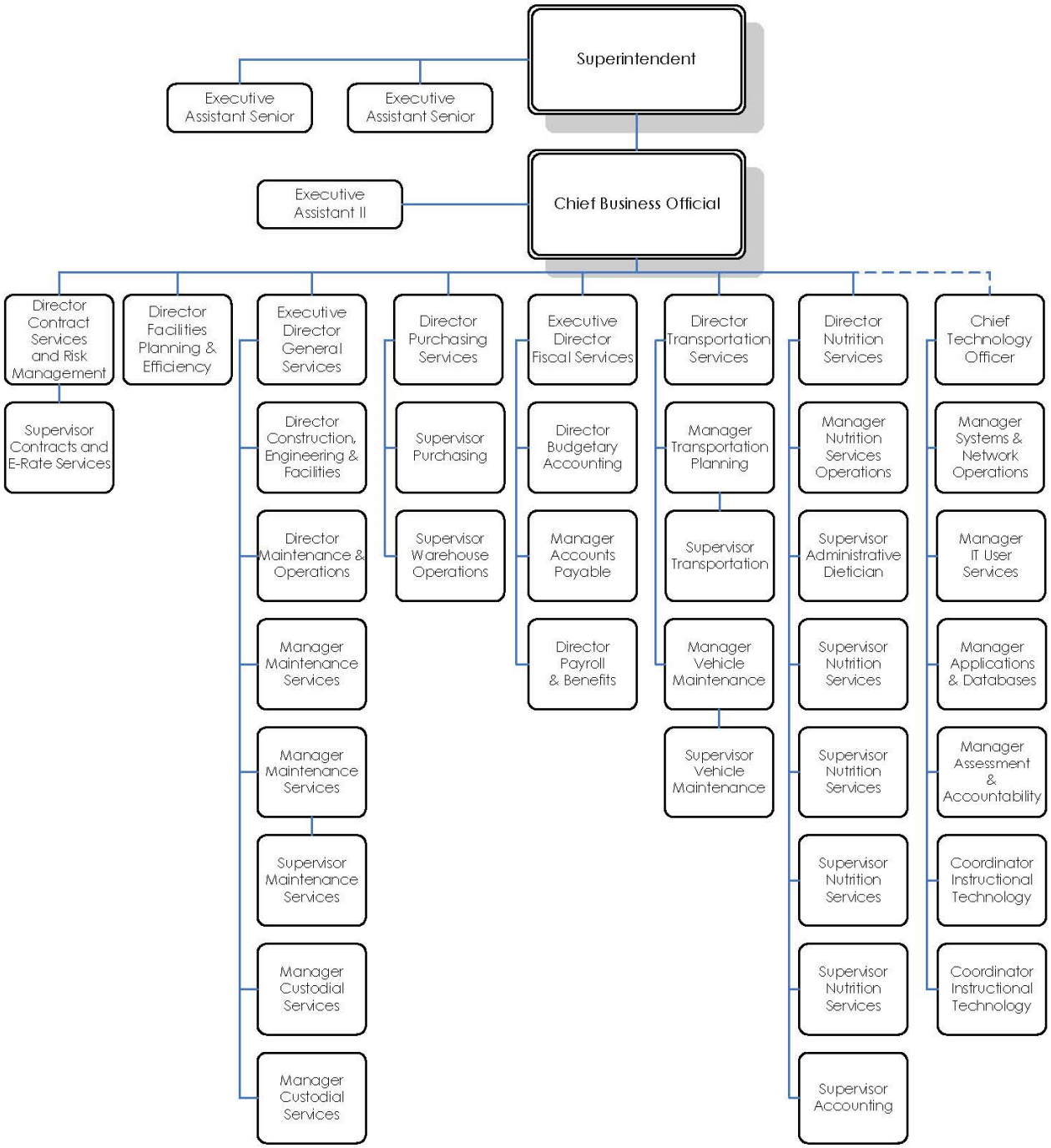
These priorities must also align with the district's spending plan to ensure resources are directed toward achieving the stated goals and services.

Twin Rivers Unified School District
2025-26 LCAP Goals

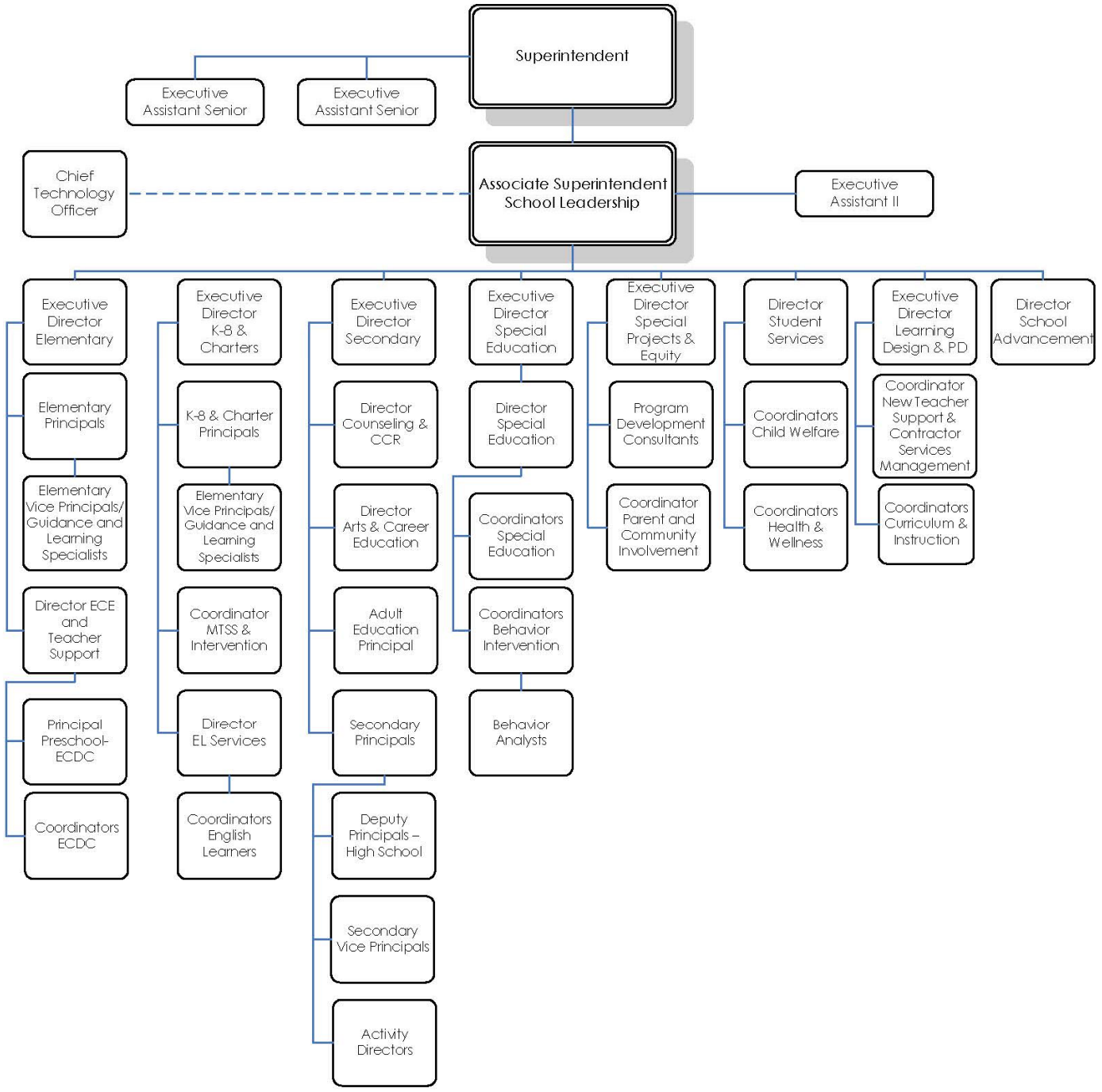
1. **Increase Academic Achievement and Decrease Disproportionalities**
   Budgeted Expenditures: $67,493,482
2. **Ensure All Students Graduate College and Career Ready**
   Budgeted Expenditures: $6,554,843
3. **Improve Culture and Climate through increased Student Engagement**
   Budgeted Expenditures: $23,529,974
4. **Increase Parent Engagement**
   Budgeted Expenditures: $783,501
5. **Provide Facilities that are Clean, Safe and Conducive to Student Learning**
   Budgeted Expenditures: $14,692,122
6. **Increase ELA and Math Academic Achievement for Students with Disabilities**
   Budgeted Expenditures: $1,097,639

7.-10. **Equity Multiplier Focus Goals**
   Budgeted Expenditures: $3,985,155

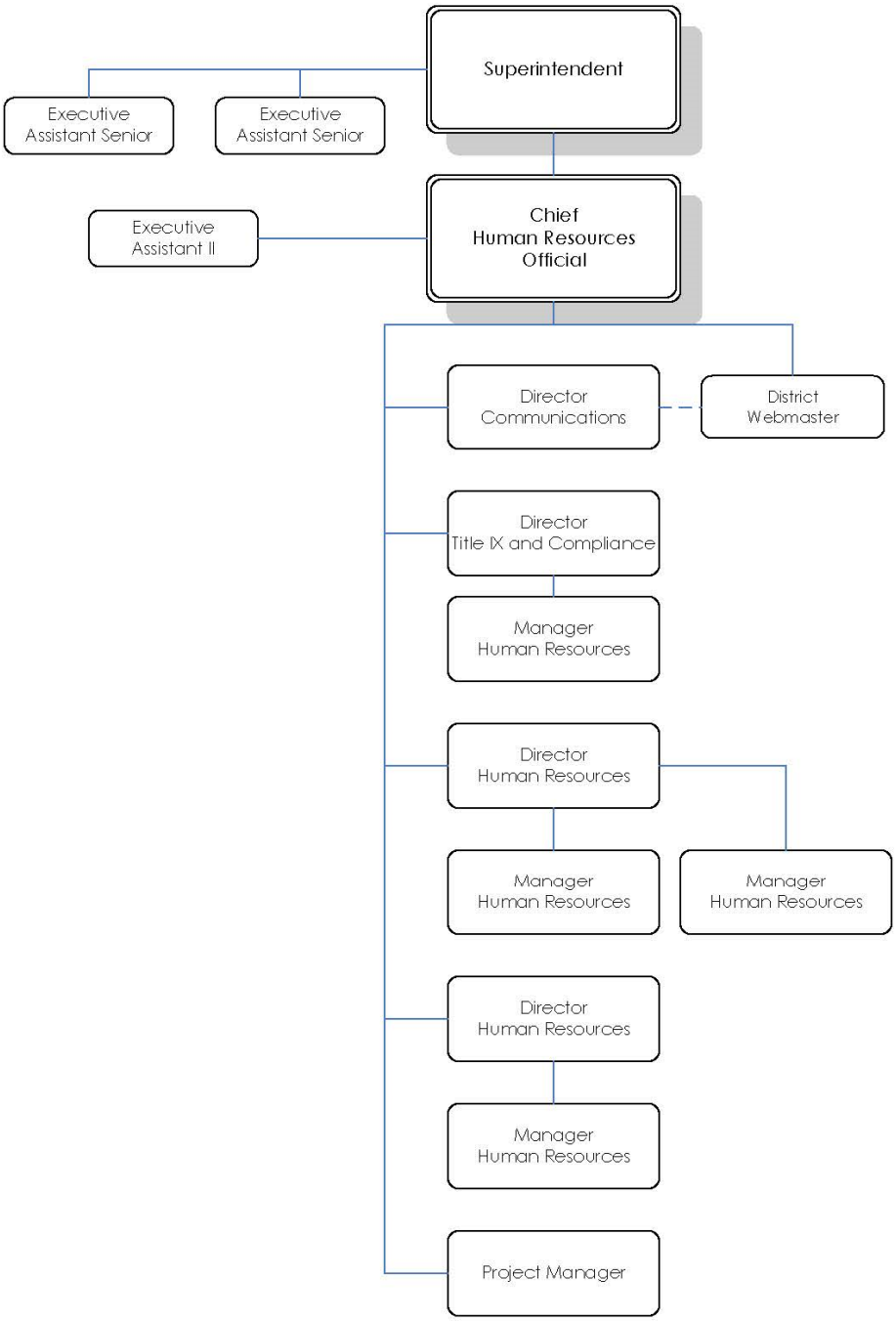
ORGANIZATIONAL CHART - ADMINISTRATIVE SERVICES



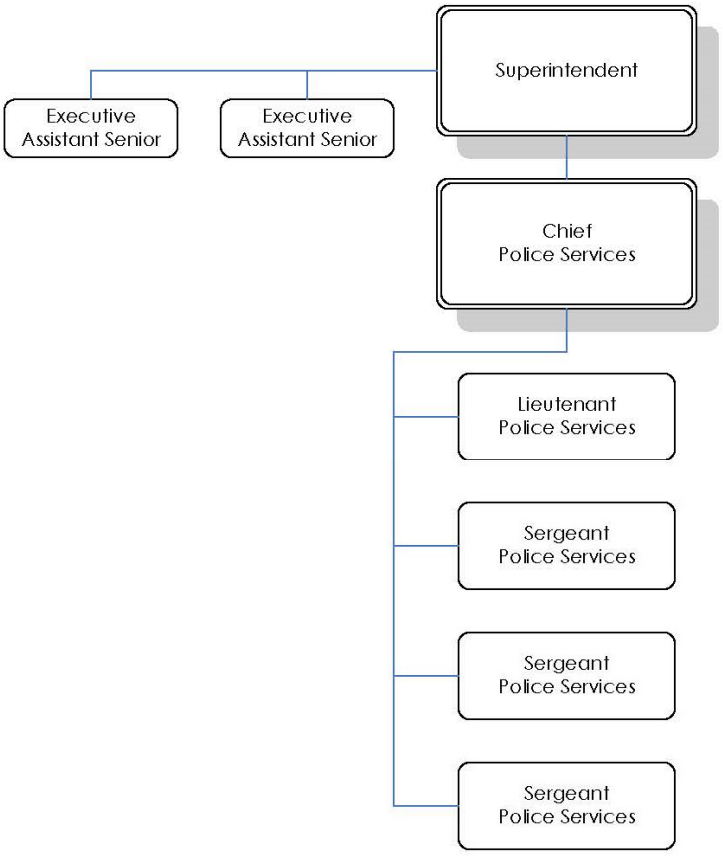
ORGANIZATIONAL CHART - INSTRUCTIONAL DIVISION



ORGANIZATIONAL CHART - HUMAN RESOURCES



ORGANIZATIONAL CHART - POLICE SERVICES



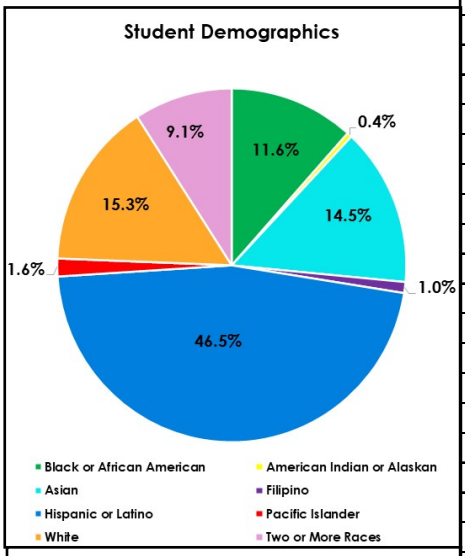
STUDENT DEMOGRAPHICS

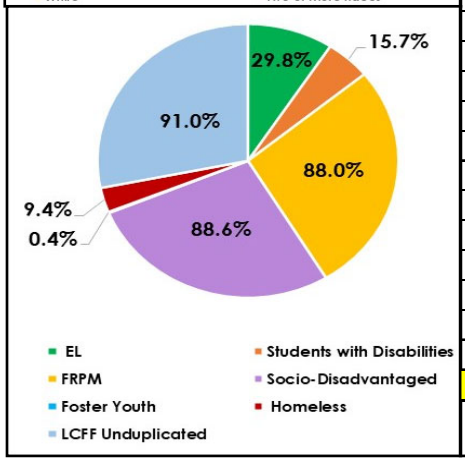
ENROLLMENT

The by school enrollment for the current year and past three years of Twin Rivers Unified School District is shown in the table to the right. We expect 25,151 students in the fall of 2025 as compared to 24,849 students in the prior year, which is an increase of 302 students.

Additionally, we expect about 950 children for the preschool programs and approximately 1,600 in the Adult Education Program.

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





Fall Enrollment History				
School Name	2022	2023	2024	2025*
Allison Elementary	400	389	391	366
Babcock Elementary	362	367	369	364
Castori Elementary	567	558	545	550
Creative Connections Arts Academy (K-6)	362	368	368	361
Creative Connections Arts Academy (7-12)	329	337	348	354
Del Paso Heights Elementary	466	469	477	474
Dry Creek Elementary	594	625	645	629
Fairbanks Elementary	367	369	320	300
Foothill High	1,251	1,289	1,417	1,474
Foothill Oaks Elementary	502	498	508	521
Foothill Ranch Middle School	453	493	509	528
Frontier Elementary	391	374	379	359
Garden Valley Elementary	331	341	365	365
Grant Union High	2,040	2,016	1,987	1,981
Hagginwood Elementary	372	359	340	350
Highlands High School	744	754	778	780
Hillsdale Elementary	251	236	234	221
Joyce Elementary (TK-8)	509	513	537	517
Keema School for Independent Study	691	582	529	546
Kohler Elementary (TK-8)	425	374	400	354
Las Palmas	1,017	1,026	1,001	987
Madison Elementary	706	745	754	803
Martin Luther King Jr. Technology Academy	469	514	503	491
Miles P. Richmond	61	72	79	81
Non-Public Schools	63	68	79	80
Northlake (TK-8)	-	-	380	512
Northwood Elementary	382	428	351	374
Norwood Junior High	406	458	450	472
Oakdale Elementary (TK-8)	584	547	559	565
Orchard Elementary	344	320	366	364
Pacific Career and Technology High	107	78	69	83
Pioneer Elementary (TK-8)	639	643	648	674
Regency Park Elementary	723	771	619	593
Ridgepoint Elementary (TK-8)	664	667	650	660
Rio Linda High	1,596	1,596	1,594	1,656
Rio Linda Preparatory Academy	318	290	331	337
Rio Tierra Junior High	292	303	328	337
Sierra View Elementary	278	284	318	304
Smythe Academy of Arts and Sciences (TK-6)	644	671	638	631
Smythe Academy of Arts and Sciences (7-8)	433	462	453	452
Strauch Elementary	599	590	650	681
Village Elementary (TK-8)	407	456	463	468
Vista Nueva Career and Technology High	151	134	99	107
Westside Elementary	363	376	376	365
Westside Preparatory Charter **	392	446	480	496
Woodlake Elementary	321	329	351	361
Woodridge Elementary	740	801	814	823
Total	**24,106**	**24,386**	**24,849**	**25,151**

** Fall 2025 is projected enrollment.*
*** Includes Eastside, Frontier, Regency Park and Westside Campuses*

ACCOUNTING POLICIES

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

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

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

FUND ACCOUNTING

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

GOVERNMENTAL FUND TYPES

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

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

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

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

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

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

BASIS OF ACCOUNTING

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

RECEIVEABLES

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

STORES INVENTORY

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

CAPITAL ASSETS

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

PREPAID EXPENSES

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

UNEARNED REVENUES

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

ENCUMBRANCES

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

FUND BALANCE CATEGORIES

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

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

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







REVENUE & EXPENDITURE ACCOUNTING

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



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

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

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

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

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

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

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





BUDGET DEVELOPMENT

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

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

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

Equity Multiplier Focus Goals

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

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



In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. Since inception of Twin Rivers Unified School District, as well as the 2025-26 fiscal year, the Board of Trustees has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1st of each year. The adopted budget is forwarded to the Sacramento County Office of Education for review and approval. The selection of the single budget adoption process further requires a District to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, "revisions in revenue and expenditures that reflect the funding made available" by the State Budget Act.

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

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

The key factors that affect the budget this year are:

- LCFF revenue increase of 2.30%
- Automatic step/column salary increases
- 2.5% salary increase and health contribution increase
- Growing TK-8 school (Northlake)
- TK classes of 20 students instead of 24



FISCAL ACCOUNTABILITY

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

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

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

BUDGET DEVELOPMENT GUIDELINES AND RESPONSIBILITIES

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

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

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

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

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

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

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

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

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

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

School Allocations The school site's unrestricted dollars, known as Site Base Allocation, is allocated per student based on grade level; $76.30 for K-6th grade, $216.37 for 7th and 8th grade and $267.40 for 9th to 12th grade. The Site Base Allocation is general purpose dollars and is allocated based on the discretion of the school site principal. In November, the Site Base Allocation is updated based on the actual enrollment as of the first Wednesday in October. If the site's enrollment increased compared to projections, they receive additional discretionary dollars. If enrollment decreases compared to projections, the site must reduce Site Base Allocation dollars.

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

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

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

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

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



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

Major capital expenditures are funded by one or more of the District's special purpose funds—the Deferred Maintenance Fund and all of the Capital Project Funds. Through the Deferred Maintenance Plan and the Long Range Facilities Master Plan, needs are identified every fall for the following fiscal year; costs are estimated, resources are analyzed, and projects are put out to bid. All purchases that exceed the legal bid limits (currently $114,800 for services and materials and $75,000 for construction) must go through the advertised bid procedure required by the state of California. The recommended award must be approved by the Board of Trustees. Most of the capital projects are accomplished during the summer.

The 2025-26 and future projects are listed on the next two pages.



Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Del Paso Elementary School Roofing	$ 500,000	Fund 14 - Deferred Maintenance	Winter 2024	Fall 2025	15 Years
Rio Linda High School (J Wing) Roofing	$ 500,000	Fund 14 - Deferred Maintenance	Winter 2024	Fall 2025	15 Years
Northwood Elementary School Roofing	$ 300,000	Fund 14 - Deferred Maintenance	Winter 2024	Fall 2025	15 Years
Aerohaven Roofing	$ 100,000	Fund 14 - Deferred Maintenance	Fall 2025	Spring 2026	15 Years
COA Lower Roofing	$ 150,000	Fund 14 - Deferred Maintenance	Summer 2025	Winter 2025	15 Years
Del Paso Elementary School Flooring	$ 673,000	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Madison Elementary School Flooring	$ 260,000	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Morey Ave Flooring	$ 123,500	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Pacific High School Flooring	$ 37,700	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Rio Linda High School Flooring	$ 78,000	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Village Elementary School Dry Rot/Painting	$ 550,000	Fund 14 - Deferred Maintenance	Summer 2025	Summer 2026	10 Years
Madison Elementary School Dry Rot/Painting	$ 125,000	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	10 Years
Garden Valley Elementary Cafeteria/Admin. Building (Actual budget $9.25 million)	$ 4,000,000	Measure K (FD 21 RC 9463)	Fall 2024	Fall 2026	30 years
Woodlake Elementary School Exterior Painting	$ 100,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2025	10 years
Las Palmas West Elementary School Flooring	$ 795,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2025	5 years
Westside Elementary School Hardcourts	$ 1,000,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2025	15 years
Hagginwood Elementary School Kitchen Modernization	$ 2,118,000	Measure K (FD 21 RC 9463)	Winter 2024	Winter 2025	20 years
Joyce Elementary School Kitchen Modernization	$ 1,961,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Madison Elementary School Kitchen Modernization	$ 1,980,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Ridgepoint Elementary School Kitchen Modernization	$ 2,122,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Grant Union High School Exterior Paint	$ 800,000	Measure J (FD 21 RC 9462)	Summer 2026	Summer 2026	10 years
Grant Union High School Hardcourts	$ 8,500,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	15 years
Grant Union High School West Hardcourts	$ 1,930,000	Measure J (FD 21 RC 9462)	Summer 2026	Summer 2026	15 years
Grant Union High School Roofing	$ 800,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	25 years
Grant Union High School Building Repairs	$ 2,500,000	Measure J (FD 21 RC 9462)	Summer 2025	Spring 2026	15 years
Districtwide Drop Off/Pick Up	$ 1,374,496	Measure J (FD 21 RC 9464)	TBD	TBD	30 years
Districtwide Exterior Lighting	$ 2,804,575	Measure J (FD 21 RC 9464)	TBD	TBD	20 years
Districtwide Fire Alarms	$ 7,895,724	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Grand Master Keying Systems	$ 2,855,116	Measure J (FD 21 RC 9464)	TBD	TBD	10 years
Districtwide HVAC	$ 3,803,452	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Exterior Painting	$ 2,045,219	Measure J (FD 21 RC 9464)	TBD	TBD	10 years
Districtwide Paving	$ 4,377,615	Measure J (FD 21 RC 9464)	TBD	TBD	30 years
Districtwide Card Reader Access	$ 5,440,720	Measure J (FD 21 RC 9464)	TBD	TBD	7 years
Districtwide Room Graphics/ADA Signage	$ 967,665	Measure J (FD 21 RC 9464)	TBD	TBD	10 years
Districtwide Roofing	$ 200,000	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Modernization	$ 1,946,075	Measure J (FD 21 RC 9464)	TBD	TBD	30 years
Districtwide Gym Bleachers	$ 3,600,000	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Hardcourts	$ 2,000,000	Measure J (FD 21 RC 9464)	TBD	TBD	30 years
Districtwide Clocks/Bells/PA	$ 300,000	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Card Reader Access	$ 3,427,050	Measure K (FD 21 RC 9465)	TBD	TBD	7 years
Districtwide Drop Off/Pick Up	$ 3,537,312	Measure K (FD 21 RC 9465)	TBD	TBD	30 years
Districtwide Exterior Lighting	$ 2,735,904	Measure K (FD 21 RC 9465)	TBD	TBD	20 years
Districtwide Fire Alarms	$ 10,421,715	Measure K (FD 21 RC 9465)	TBD	TBD	15 years
Districtwide Grand Master Keying Systems	$ 5,760,000	Measure K (FD 21 RC 9465)	TBD	TBD	7 years
Districtwide HVAC	$ 2,674,207	Measure K (FD 21 RC 9465)	TBD	TBD	15 years
Districtwide Paving	$ 18,617,595	Measure K (FD 21 RC 9465)	TBD	TBD	30 years
Districtwide Restroom Modernization	$ 6,336,117	Measure K (FD 21 RC 9465)	TBD	TBD	30 years
Districtwide Room Graphics/ADA Signage	$ 708,726	Measure K (FD 21 RC 9465)	TBD	TBD	10 years
Foothill HS Culinary Modernization	$ 2,000,000	Measure G (FD 21 RC 9461)	TBD	TBD	30 years
Foothill Oaks UTK Portable	$ 600,000	Fund 25 - Developer Fees	Spring 2025	Summer 2025	20 years
Strauch UTK Portable	$ 600,000	Fund 25 - Developer Fees	Spring 2025	Summer 2025	20 years
Garden Valley UTK Portable	$ 800,000	Fund 25 - Developer Fees	Spring 2025	Summer 2025	20 years
Ridgepoint Portable Addition	$ 500,000	Fund 25 - Developer Fees	Spring 2025	Summer 2025	20 years
Ridgepoint Lot Line	$ 370,000	Fund 25 - Developer Fees	Summer 2025	TBD	N/A
Northwood UTK Remodel	$ 175,000	Fund 35	Fall 2024	Fall 2025	30 years
Madison UTK	$ 650,000	Fund 35	Winter 2024	Summer 2025	30 years

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Winona Tenant Improvements	$ 385,000	Fund 40 - Capital Outlay	Summer 2023	Fall 2025	15 Years
Garden Valley Elementary New Cafeteria/Admin. Building (split funded w/ Measure K)	$ 10,179,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2026	10 Years
Del Paso Elementary School Restroom Refresh	$ 190,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2026	20 Years
Hagginwood Elementary School Restroom Refresh	$ 120,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2026	20 Years
MLK, Jr. Technology Academy Restroom Refresh	$ 136,000	Fund 40 - Capital Outlay	Summer 2024	Spring 2026	20 Years
Oakdale Elementary School Restroom Refresh	$ 236,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2026	20 Years
CCAA 7-12 Athletics A/V Upgrade (Design Only)	$ 53,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	N/A
Grant Union High Stadium & Gym Modernization Phase 2	$ 5,486,000	Fund 40 - Capital Outlay	Fall 2024	Fall 2026	20 Years
Grant Union High School Theater/Auditorium HVAC Building Improvements	$ 4,350,000	Fund 40 - Capital Outlay	Fall 2024	Winter 2025	15 years
Police Services Tenant Improvements	$ 99,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	15 Years
Foothill High School Marquee	$ 69,000	Fund 40 - Capital Outlay	Winter 2024	Fall 2025	10 Years
Foothill High School Turf Replacement	$ 366,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	10 Years
Rio Linda High School Turf Replacement	$ 491,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	10 Years
Rio Tierra Junior High School Single Point of Entry	$ 9,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	15 Years
Winona Site Improvements	$ 1,839,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2026	20 Years
Woodridge Elementary School Single Point of Entry	$ 39,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	15 Years
Woodridge Elementary School Single Use Restroom	$ 331,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	30 Years
Babcock Elementary School Fencing	$ 115,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	15 Years
CCAA 7-12 Cafeteria Remodel	$ 200,000	Fund 40 - Capital Outlay	Spring 2025	Spring 2026	10 Years
Fairbanks Elementary School Restroom Refresh	$ 494,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Fairbanks Elementary School Staff Room Improvements	$ 96,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Foothill High School Athletics A/V Upgrade	$ 472,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	10 Years
Foothill High School Bleacher Shade	$ 164,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	10 Years
Foothill High School Cafeteria Remodel	$ 259,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	10 Years
Foothill Ranch Middle School Bleacher Replacement	$ 42,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	50 Years
Grant Union High School Bleacher Shade	$ 9,000	Fund 40 - Capital Outlay	Spring 2025	Winter 2025	10 Years
Grant West Single Point of Entry	$ 564,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	15 years
Highlands High School Cafeteria Remodel	$ 300,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	10 Years
Highlands High School Single Point of Entry	$ 148,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	15 Years
Northwood Elementary School Restroom Refresh	$ 491,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	15 Years
Northwood Elementary School Staff Room Refresh	$ 97,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Regency Park Elementary School Restroom Refresh	$ 632,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	20 Years
Regency Park Elementary School Staff Room Improvements	$ 100,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2026	20 Years
Rio Linda High School Bleacher Shade	$ 111,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	10 Years
Rio Linda High School Restroom Refresh	$ 1,620,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Rio Linda High School Senior Quad (Landscape Improvements)	$ 990,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	15 Years
Rio Linda High School Staff Room Improvements	$ 100,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Rio Linda Preparatory Academy Restroom Refresh	$ 494,000	Fund 40 - Capital Outlay	Spring 2025	Winter 2025	20 Years
Rio Linda Preparatory Bleacher Replacement	$ 6,500	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	50 Years
Vineland Portable Removal (Demolition)	$ 43,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	N/A
Westside Elementary School Restroom Refresh	$ 492,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	20 Years
Woodlake Elementary School Fencing	$ 5,200	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	15 Years
Woodridge Elementary School Parking Lot (Site Improvements)	$ 634,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	30 Years
Foothill Oaks Elementary School Hardcourt Fencing	$ 95,000	Fund 40 - Capital Outlay	Summer 2025	Fall 2025	15 Years
Grant Union High School Elevator Building	$ 2,000,000	Fund 40 - Capital Outlay	Summer 2025	Spring 2026	30 Years
Grant Union High School Restroom Refresh	$ 984,000	Fund 40 - Capital Outlay	Summer 2025	Winter 2025	20 Years
Grant West Beautification	$ 2,000,000	Fund 40 - Beautification	Summer 2025	Fall 2025	15 Years
Highlands High School Beautification	$ 1,200,000	Fund 40 - Beautification	Summer 2025	Fall 2025	15 Years
Keema High School Hardcourt/Parking Lot	$ 1,900	Fund 40 - Capital Outlay	Summer 2025	Summer 2025	30 Years
Las Palmas West Site Improvements	$ 132,000	Fund 40 - Capital Outlay	Summer 2025	Summer 2025	15 years
MLK, Jr. Technology Academy Single Point of Entry	$ 284,000	Fund 40 - Capital Outlay	Summer 2025	Fall 2025	15 Years
Rio Linda High School Athletics A/V Upgrade	$ 1,056,000	Fund 40 - Capital Outlay	Summer 2025	Summer 2026	10 Years
Westside ES Tenant Improvements	$ 385,000	Fund 40 - Capital Outlay	Summer 2025	Winter 2025	15 Years
Highlands High School Modernization (Alumni Room)	$ 140,000	Fund 40 - Capital Outlay	Fall 2025	Winter 2025	20 Years
Hillsdale Elementary School Fencing and Ramp Replacement	$ 259,000	Fund 40 - Capital Outlay	Fall 2025	Fall 2026	15 Years
Winona Single Point of Entry	$ 93,000	Fund 40 - Capital Outlay	Fall 2025	Spring 2026	15 Years
Grant Union High School Turf Replacement	$ 44,000	Fund 40 - Capital Outlay	Winter 2025	Summer 2026	10 Years
Grant West Building Improvements (Aux Gym Exterior Wall)	$ 500,000	Fund 40 - Capital Outlay	Winter 2025	Summer 2026	25 Years
Highlands High School Athletics A/V Upgrade	$ 929,000	Fund 40 - Capital Outlay	Spring 2026	Summer 2026	10 Years
Highlands High School Turf Replacement	$ 44,000	Fund 40 - Capital Outlay	Spring 2026	Summer 2026	10 Years
Allison Elementary School Portable Repair	$ 489,000	Fund 40 - Capital Outlay	Spring 2026	Summer 2026	10 Years
Westside Elementary School Staff Room Improvements	$ 100,000	Fund 40 - Capital Outlay	Spring 2026	Summer 2026	20 Years
Village Elementary School Hardcourt Replacement	$ 948,000	Fund 40 - Capital Outlay	Summer 2026	Summer 2026	30 Years
Employee Housing Project	$ 4,500,000	Fund 40 - Workforce Housing	TBD	TBD	30 Years
ENEC New Construction	$ 40,417,000	Fund 40 - ENEC	TBD	TBD	30 Years
Foothill High School Batting Cage Enclosure	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Grant Union High School Batting Cage Enclosure	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Grant Union High School Courtyard Storefront	$ 912,000	Fund 40 - Capital Outlay	TBD	TBD	30 Years
Highlands High School Batting Cage Enclosure	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Highlands High School Canopy & HVAC Replacement	$ 1,700,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Joyce Elementary School Single Point of Entry	$ 126,000	Fund 40 - Capital Outlay	TBD	TBD	15 years
Keema High School Kitchen Modernization	$ 95,000	Fund 40 - Capital Outlay	TBD	TBD	20 Years
Rio Linda High School Batting Cage Enclosure	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Smythe 7/8 Single Point of Entry	$ 126,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Vineland SCOE Relocation	$ 350,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Winona Kitchen Modernization	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	20 years

FINANCIAL SECTION


TwinRivers
UNIFIED SCHOOL DISTRICT

FINANCIAL OVERVIEW

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

SIGNIFICANT REVENUE SOURCES AND EXPENDITURE CATEGORIES

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

Federal Revenue is revenue received from the federal government.

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

Other Local Revenue is revenue received from local sources.

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

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

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

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

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

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

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

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

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

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

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



REVENUES AND EXPENDITURES, BY OBJECT

The following tables show the actuals from 2022-23 forward; the 2024-25 estimated actuals, the 2025-26 adopted budget and three years of future forecasts. The first table is a summary of all funds followed by each of the individual funds.

All Funds	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES								
LCFF/Revenue Limit Sources	$313,213,245	$344,798,123	$364,279,948	$374,385,825	$387,923,312	$402,295,798	$413,533,512	$427,965,832
Federal Revenue	$134,203,564	$110,895,171	$96,421,015	$75,274,441	$58,426,553	$58,683,313	$58,932,103	$59,195,388
Other State Revenue	$101,406,789	$174,095,748	$134,154,373	$146,106,905	$119,128,377	$119,626,289	$123,172,342	$123,275,880
Other Local Revenue	$40,350,994	$31,496,026	$47,762,320	$36,290,354	$19,077,956	$16,303,231	$15,255,153	$15,208,110
Transfers-in from Other Funds	$51,505,894	$53,936,183	$61,173,441	$47,768,154	$33,145,500	$23,645,500	$23,645,500	$23,645,500
Other Sources	$469,000	$109,373,163	$435,000	$0	$0	$0	$0	$0
TOTAL OPERATING REVENUE	$641,149,486	$824,594,414	$704,226,097	$679,825,679	$617,701,698	$620,554,132	$634,538,610	$649,290,709
EXPENSE								
Certificated Salaries	$149,423,411	$163,841,991	$180,799,356	$194,240,206	$199,357,963	$205,065,350	$207,545,286	$209,247,116
Classified Salaries	$62,772,764	$69,731,235	$78,385,098	$86,855,866	$91,441,363	$94,617,737	$96,398,512	$97,569,523
Employee Benefits	$89,960,136	$100,192,178	$109,781,543	$124,862,374	$133,568,246	$138,003,740	$139,807,193	$142,249,681
Books & Supplies	$49,640,208	$47,484,027	$44,753,051	$51,035,223	$44,414,032	$44,061,602	$43,687,978	$44,400,263
Services & Other Operating Expenditures	$75,718,826	$98,368,686	$108,885,995	$115,654,561	$92,699,171	$88,874,560	$81,858,034	$82,856,417
Capital Outlay	$48,337,841	$100,707,456	$173,295,148	$161,012,517	$140,638,740	$39,142,945	$38,659,849	$38,656,598
Other Expenses and Outgo	$5,614,072	$31,367,041	$2,370,739	$3,840,823	$3,529,107	$3,353,015	$3,390,582	$3,390,582
Transfers-out to Other Funds	$51,505,894	$53,936,183	$61,173,441	$47,768,154	$33,145,500	$23,645,500	$23,645,500	$23,645,500
Other Adjustments	$0	$0	$0	$0	$0	$1,155,000	$4,350,000	$8,150,000
TOTAL OPERATING EXPENSE	$532,973,152	$665,628,797	$759,444,372	$785,269,724	$738,794,122	$637,919,449	$639,342,934	$650,165,680
Revenues over (under) Expenses	$108,176,334	$158,965,617	($55,218,275)	($105,444,045)	($121,092,424)	($17,365,318)	($4,804,324)	($874,972)
Beginning Fund Balance	$199,783,024	$307,959,358	$466,924,975	$411,706,700	$306,262,655	$185,170,231	$167,804,914	$163,000,589
Ending Fund Balance	$307,959,358	$466,924,975	$411,706,700	$306,262,655	$185,170,231	$167,804,914	$163,000,589	$162,125,618

EXPENDITURES BY OBJECT, ALL FUNDS 2025-26

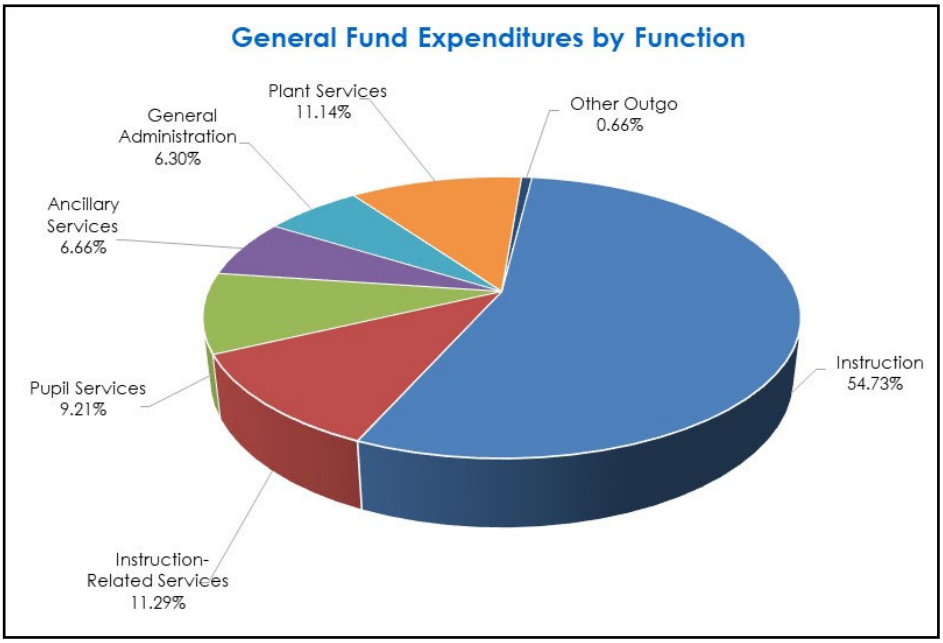
FUNDS	Certificated Salaries	Classified Salaries	Employee Benefits	Books & Supplies	Services & Other Operating Expenses	Capital Outlay	Other Expenses and Outgo	Transfers-out to Other Funds	TOTAL EXPENDITURES
General Fund	$193,936,565	$77,682,890	$123,834,745	$30,338,293	$90,511,296	$13,146,718	$1,592,257	$32,775,000	$563,817,764
Student Activity Special Revenue Fund	$0	$0	$0	$1,001,500	$148,500	$0	$0	$0	$1,150,000
Adult Education Fund	$1,336,312	$1,340,975	$1,243,129	$83,000	$264,742	$0	$211,287	$300,000	$4,779,445
Child Development Fund	$4,085,086	$2,768,809	$3,560,147	$130,597	$291,290	$0	$819,199	$0	$11,655,128
Cafeteria Fund	$0	$9,606,102	$4,913,849	$12,860,642	$700,311	$30,000	$906,364	$0	$29,017,268
Deferred Maintenance Fund	$0	$0	$0	$0	$4	$3,467,111	$0	$0	$3,467,115
Special Reserve Fund for Postemployment Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0
Building Fund	$0	$0	$0	$0	$5,000	$22,643,091	$0	$0	$22,648,091
Capital Facilities Fund	$0	$42,587	$16,376	$0	$430,000	$19,433,582	$0	$0	$19,922,545
County School Facility Fund	$0	$0	$0	$0	$0	$3,200,003	$0	$0	$3,200,003
Special Reserve Fund for Capital Outlay Projects	$0	$0	$0	$0	$348,028	$78,718,235	$0	$70,500	$79,136,763
TOTAL	$199,357,963	$91,441,363	$133,568,246	$44,414,032	$92,699,171	$140,638,740	$3,529,107	$33,145,500	$738,794,122

EXPENDITURES BY FUNCTION, ALL FUNDS 2025-26

FUNDS	Instruction	Instruction Related Services	Pupil Services	Ancillary Services	General Administration	Plant Services	Other Outgo	TOTAL EXPENDITURES
General Fund	$290,646,845	$59,931,015	$48,911,646	$35,375,423	$33,465,968	$59,182,760	$3,529,107	$531,042,764
Student Activity Special Revenue Fund	$0	$0	$0	$1,150,000	$0	$0	$0	$1,150,000
Adult Education Fund	$1,916,876	$1,840,533	$383,469	$0	$211,287	$127,280	$0	$4,479,445
Child Development Fund	$8,264,281	$1,685,052	$658,841	$0	$819,199	$227,755	$0	$11,655,128
Cafeteria Fund	$0	$0	$27,980,354	$0	$906,364	$130,550	$0	$29,017,268
Deferred Maintenance Fund	$0	$0	$0	$0	$0	$3,467,115	$0	$3,467,115
Special Reserve Fund for Postemployment Benefits	$0	$0	$0	$0	$0	$0	$0	$0
Building Fund	$0	$0	$0	$0	$0	$22,648,091	$0	$22,648,091
Capital Facilities Fund	$0	$0	$0	$0	$233,963	$19,688,582	$0	$19,922,545
Fund	$0	$0	$0	$0	$0	$3,200,003	$0	$3,200,003
Special Reserve Fund for Capital Outlay Projects	$0	$0	$0	$0	$0	$79,066,263	$0	$79,066,263
TOTAL	$300,828,002	$63,456,600	$77,934,310	$36,525,423	$35,636,781	$187,738,399	$3,529,107	$705,648,622

GENERAL FUND EXPENDITURES, BY FUNCTION

Our General Fund budget expenditures for 2025-26 totals over $531 million. With a projected enrollment of 25,151 TK-12 students and an average class size (including special program classes) of 21.30 students, we are spending over $449 thousand per classroom. The graph below shows how that investment is used towards our students.



Instruction 54.73% ($246,175 per classroom) of our total spending goes for regular and special education classroom teachers, teacher aides and student learning coaches. The average classroom teacher salary and benefits costs is $131,798. In addition to that cost, this category includes the cost of teacher aides, substitutes, textbooks, and classroom equipment and supplies.

Instruction-Related Services $50,761 per classroom, or 11.29% 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 9.21% 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 6.66% is spent on extra curricular athletic stipends, transportation and safety equipment.

General Administration 6.30% 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 11.14% of our money pays for the cleaning and upkeep of our schools. We pay for custodians, our maintenance and grounds crew, alarm systems, and utilities. Utilities alone cost over $9.1 million.

Other Outgo Other outgo, which includes state special school and special education excess costs to SCOE, and Interfund Transfers out to Fund 14 and Fund 40 for high needs facility projects is 0.66% of our spending.

	Cost	% of Total	Cost per Teacher	Cost per Student
Instruction	$290,646,845	54.73%	$246,175	$11,556.08
Instruction-Related Service	$59,931,015	11.29%	$50,761	$2,382.85
Pupil Services	$48,911,646	9.21%	$41,428	$1,944.72
Ancillary Services	$35,375,423	6.66%	$29,963	$1,406.52
General Administration	$33,465,968	6.30%	$28,345	$1,330.60
Plant Services	$59,182,760	11.14%	$50,127	$2,353.10
Other Outgo	$3,529,107	0.66%	$2,989	$140.32
TOTAL	$531,042,764	100%	$449,788	$21,114
Based on 1,180.65 Classroom Teacher FTE and 25,151 students.				





FUND SUMMARIES

GENERAL FUND

General Fund (Fund 01)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES								
LCFF/Revenue Limit Sources	$311,316,865	$343,023,123	$364,279,948	$374,385,825	$387,923,312	$402,295,798	$413,533,512	$427,965,832
Federal Revenue	108,181,973	83,175,651	67,231,769	44,765,166	31,022,256	31,022,256	31,022,256	31,022,256
Other State Revenue	81,150,866	149,383,010	113,463,846	126,156,803	103,451,339	103,832,332	107,275,982	107,275,982
Other Local Revenue	8,765,883	17,276,822	24,220,765	30,466,507	12,232,555	10,332,555	9,332,555	9,332,555
Transfers-in from Other Funds	355,000	1,908,164	389,500	370,500	370,500	370,500	370,500	370,500
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$509,770,587	$594,766,769	$569,585,827	$576,144,801	$534,999,962	$547,853,441	$561,534,805	$575,967,125
EXPENSE								
Certificated Salaries	$145,194,150	$158,773,973	$175,736,372	$188,681,001	$193,936,565	$199,637,723	$201,956,651	$203,650,651
Classified Salaries	52,627,651	58,561,064	66,095,015	72,733,411	77,682,890	80,319,370	81,631,378	82,574,878
Employee Benefits	83,246,290	92,616,551	101,601,163	115,213,944	123,834,745	127,917,785	129,323,824	131,651,653
Books and Supplies	38,418,029	33,964,259	29,704,213	34,214,893	30,338,293	29,874,842	29,374,842	29,824,842
Services and Other Operating Expenditures	72,098,085	91,117,827	101,771,925	110,282,764	90,511,296	87,182,230	80,157,675	81,157,675
Capital Outlay	22,823,742	33,462,455	23,393,313	19,202,874	13,146,718	12,046,718	11,566,718	11,566,718
Other Expenses and Outgo	4,380,130	2,823,712	777,481	2,411,969	1,592,257	1,592,257	1,612,257	1,612,257
Transfers-out to Other Funds	51,150,894	52,028,019	60,783,941	47,397,654	32,775,000	23,275,000	23,275,000	23,275,000
Other Adjustments	0	0	0		0	1,155,000	4,350,000	8,150,000
TOTAL OPERATING EXPENSE	$469,938,971	$523,347,860	$559,863,425	$590,138,510	$563,817,764	$563,000,925	$563,248,345	$573,463,674
Revenues over (under) Expenses	$39,831,616	$71,418,909	$9,722,403	($13,993,709)	($28,817,802)	($15,147,484)	($1,713,540)	$2,503,451
Beginning Fund Balance	$67,409,159	$107,240,775	$178,659,684	$188,382,087	$174,388,378	$145,570,576	$130,423,092	$128,709,552
Ending Fund Balance	$107,240,775	$178,659,684	$188,382,087	$174,388,378	$145,570,576	$130,423,092	$128,709,552	$131,213,003

SPECIAL REVENUE FUNDS

Student Activity Special Revenue Fund (Fund 08)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 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	717,832	1,101,110	1,225,642	1,050,000	1,150,000	1,150,000	1,150,000	1,150,000
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$717,832	$1,101,110	$1,225,642	$1,050,000	$1,150,000	$1,150,000	$1,150,000	$1,150,000
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	564,659	812,938	1,057,267	838,500	1,001,500	1,001,500	1,001,500	1,001,500
Services and Other Operating Expenditures	95,352	207,939	192,111	211,500	148,500	148,500	148,500	148,500
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	$660,011	$1,020,877	$1,249,378	$1,050,000	$1,150,000	$1,150,000	$1,150,000	$1,150,000
Revenues over (under) Expenses	$57,821	$80,233	($23,736)	$0	$0	$0	$0	$0
Beginning Fund Balance	$456,176	$513,997	$594,230	$570,494	$570,494	$570,494	$570,494	$570,494
Ending Fund Balance	$513,997	$594,230	$570,494	$570,494	$570,494	$570,494	$570,494	$570,494

Adult Education Fund (Fund 11)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES								
LCFF/Revenue Limit Sources	$0	$0	$0	$0	$0	$0	$0	$0
Federal Revenue	614,494	908,875	947,622	2,021,673	549,679	571,532	594,455	603,372
Other State Revenue	3,279,151	3,548,521	3,863,333	3,822,879	3,787,097	3,856,293	3,911,060	3,930,615
Other Local Revenue	10,282	44,231	46,191	7,263	7,263	7,263	7,263	7,263
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$3,903,927	$4,501,627	$4,857,146	$5,851,815	$4,344,039	$4,435,088	$4,512,778	$4,541,250
EXPENSE								
Certificated Salaries	$940,834	$1,132,727	$1,251,279	$1,461,014	$1,336,312	$1,263,040	$1,242,125	$1,184,757
Classified Salaries	845,531	998,528	1,157,369	1,830,120	1,340,975	1,326,029	1,340,565	1,312,673
Employee Benefits	833,018	974,563	1,073,854	1,424,773	1,243,129	1,219,834	1,228,291	1,188,030
Books and Supplies	257,865	289,111	166,679	353,015	83,000	83,000	83,000	83,000
Services and Other Operating Expenditures	463,176	646,340	812,625	1,196,216	264,742	264,742	264,742	264,742
Capital Outlay	0	0	13,349	0	0	0	0	0
Other Expenses and Outgo	144,620	175,366	195,405	210,534	211,287	211,386	212,071	212,071
Transfers-out to Other Funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	$3,785,044	$4,516,635	$4,970,559	$6,775,672	$4,779,445	$4,668,031	$4,670,794	$4,545,274
Revenues over (under) Expenses	$118,883	($15,008)	($113,414)	($923,857)	($435,406)	($232,943)	($158,016)	($4,024)
Beginning Fund Balance	$1,860,619	$1,979,502	$1,964,494	$1,851,080	$927,223	$491,817	$258,874	$100,858
Ending Fund Balance	$1,979,502	$1,964,494	$1,851,080	$927,223	$491,817	$258,874	$100,858	$96,834

Child Development Fund (Fund 12)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES								
LCFF/Revenue Limit Sources	$0	$0	$0	$0	$0	$0	$0	$0
Federal Revenue	3,286,416	3,500,731	3,662,860	4,976,856	3,757,208	3,757,208	3,757,208	3,775,994
Other State Revenue	6,287,012	7,660,186	10,499,029	8,966,212	7,174,097	7,174,097	7,174,097	7,209,967
Other Local Revenue	414,467	435,866	636,671	215,655	194,000	194,000	194,000	194,000
Transfers-in from Other Funds	38,128	28,019	8,941	654	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$10,026,023	$11,624,802	$14,807,502	$14,159,377	$11,125,305	$11,125,305	$11,125,305	$11,179,962
EXPENSE								
Certificated Salaries	$3,288,427	$3,935,291	$3,811,705	$4,098,191	$4,085,086	$4,164,587	$4,346,510	$4,411,708
Classified Salaries	2,340,898	2,300,051	2,614,720	2,781,100	2,768,809	2,893,128	2,907,629	2,951,243
Employee Benefits	2,727,389	2,957,474	3,069,434	3,430,679	3,560,147	3,699,188	3,840,414	3,886,499
Books and Supplies	343,121	450,272	398,411	1,460,543	130,597	114,352	114,352	114,352
Services and Other Operating Expenditures	807,540	1,222,187	1,604,494	1,410,787	291,290	307,535	307,535	307,535
Capital Outlay	143,117	24,756	10,804	0	0	0	0	0
Other Expenses and Outgo	434,064	778,447	674,913	474,689	819,199	643,008	659,890	659,890
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	$10,084,556	$11,668,478	$12,184,482	$13,655,989	$11,655,128	$11,821,798	$12,176,330	$12,331,227
Revenues over (under) Expenses	($58,533)	($43,676)	$2,623,021	$503,388	($529,823)	($696,493)	($1,051,025)	($1,151,266)
Beginning Fund Balance	$1,149,324	$1,090,791	$1,047,115	$3,670,135	$4,173,523	$3,643,700	$2,947,207	$1,896,182
Ending Fund Balance	$1,090,791	$1,047,115	$3,670,135	$4,173,523	$3,643,700	$2,947,207	$1,896,182	$744,916

Cafeteria Fund (Fund 13)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES								
LCFF/Revenue Limit Sources	$0	$0	$0	$0	$0	$0	$0	$0
Federal Revenue	22,120,681	23,309,915	24,578,763	23,510,746	23,097,410	23,332,317	23,558,184	23,793,766
Other State Revenue	1,115,665	4,326,687	5,379,765	4,745,474	4,715,844	4,763,567	4,811,203	4,859,315
Other Local Revenue	97,964	410,900	500,168	382,381	440,000	295,700	297,657	300,634
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$23,334,310	$28,047,502	$30,458,696	$28,638,601	$28,253,254	$28,391,585	$28,667,044	$28,953,714
EXPENSE								
Certificated Salaries	$0	$0	$0	$0	$0	$0	$0	$0
Classified Salaries	6,924,524	7,833,691	8,480,660	9,471,471	9,606,102	10,034,494	10,471,988	10,681,428
Employee Benefits	3,136,449	3,626,629	4,022,720	4,777,780	4,913,849	5,149,738	5,396,609	5,504,541
Books and Supplies	8,500,657	11,096,191	12,765,536	13,645,349	12,860,642	12,987,909	13,114,284	13,376,569
Services and Other Operating Expenditures	435,003	407,565	718,085	934,012	700,311	716,553	724,582	724,582
Capital Outlay	127,132	497,994	113,296	759,630	30,000	30,000	30,000	30,000
Other Expenses and Outgo	614,798	685,476	722,940	743,631	906,364	906,364	906,364	906,364
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	$19,738,563	$24,147,546	$26,823,237	$30,331,873	$29,017,268	$29,825,058	$30,643,827	$31,223,484
Revenues over (under) Expenses	$3,595,747	$3,899,956	$3,635,459	($1,693,272)	($764,014)	($1,433,474)	($1,976,783)	($2,269,770)
Beginning Fund Balance	$4,860,604	$8,456,351	$12,356,306	$15,991,765	$14,298,493	$13,534,479	$12,101,005	$10,124,222
Ending Fund Balance	$8,456,351	$12,356,306	$15,991,765	$14,298,493	$13,534,479	$12,101,005	$10,124,222	$7,854,452

Deferred Maintenance Fund (Fund 14)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES								
LCFF/Revenue Limit Sources	$1,896,380	$1,775,000	$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	68,635	249,466	149,198	50,000	50,000	50,000	50,000	50,000
Transfers-in from Other Funds	16,112,766	10,000,000	11,775,000	11,775,000	1,775,000	1,775,000	1,775,000	1,775,000
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$18,077,781	$12,024,466	$11,924,198	$11,825,000	$1,825,000	$1,825,000	$1,825,000	$1,825,000
EXPENSE								
Certificated Salaries	$0	$0	$0	$0	$0	$0	$0	$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	1,491,032	793,786	0	0	0	0	0	0
Services and Other Operating Expenditures	1,496,474	2,999,580	1,589,799	295,835	4	100,000	100,000	100,000
Capital Outlay	14,394,081	12,070,576	11,879,934	14,011,743	3,467,111	1,725,000	1,725,000	1,725,000
Other Expenses and Outgo	40,460	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	$17,422,047	$15,863,943	$13,469,733	$14,307,578	$3,467,115	$1,825,000	$1,825,000	$1,825,000
Revenues over (under) Expenses	$655,734	($3,839,477)	($1,545,535)	($2,482,578)	($1,642,115)	$0	$0	$0
Beginning Fund Balance	$8,853,971	$9,509,705	$5,670,228	$4,124,693	$1,642,115	$0	$0	$0
Ending Fund Balance	$9,509,705	$5,670,228	$4,124,693	$1,642,115	$0	$0	$0	$0

Special Reserve Fund for Postemployment Benefits (Fund 20)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 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	31,268	218,873	319,174	200,000	200,000	150,000	100,000	50,000
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$31,268	$218,873	$319,174	$200,000	$200,000	$150,000	$100,000	$50,000
EXPENSE								
Certificated Salaries	$0	$0	$0	$0	$0	$0	$0	$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0					0	0	0
TOTAL OPERATING EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0
Revenues over (under) Expenses	$31,268	$218,873	$319,174	$200,000	$200,000	$150,000	$100,000	$50,000
Beginning Fund Balance	$6,566,142	$6,597,410	$6,816,283	$7,135,457	$7,335,457	$7,535,457	$7,685,457	$7,785,457
Ending Fund Balance	$6,597,410	$6,816,283	$7,135,457	$7,335,457	$7,535,457	$7,685,457	$7,785,457	$7,835,457



CAPITAL PROJECT FUNDS

Building Fund (Fund 21)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 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	153	370,374	4,072,651	2,850,500	480,500	75	40	20
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	107,453,163	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$153	$107,823,538	$4,072,651	$2,850,500	$480,500	$75	$40	$20
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	4,847	818,494	4,674	4,861	5,000	5,000	5,000	3,383
Capital Outlay	0	1,887,035	26,268,106	36,701,076	22,643,091	0	0	0
Other Expenses and Outgo	0	26,904,041	0	0	0	0	0	0
Transfers-out to Other Funds	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	$4,847	$29,609,570	$26,272,780	$36,705,937	$22,648,091	$5,000	$5,000	$3,383
Revenues over (under) Expenses	($4,694)	$78,213,967	($22,200,129)	($33,855,437)	($22,167,591)	($4,925)	($4,960)	($3,363)
Beginning Fund Balance	$27,132	$22,438	$78,236,406	$56,036,276	$22,180,839	$13,248	$8,323	$3,363
Ending Fund Balance	$22,438	$78,236,406	$56,036,276	$22,180,839	$13,248	$8,323	$3,363	$0

Capital Facilities Fund (Fund 25)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 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	29,572,652	7,274,728	11,157,972	(982,107)	2,450,000	2,450,000	2,450,000	2,450,000
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$29,572,652	$7,274,728	$11,157,972	($982,107)	$2,450,000	$2,450,000	$2,450,000	$2,450,000
EXPENSE								
Certificated Salaries	$0	$0	$0	$0	$0	$0	$0	$0
Classified Salaries	34,160	37,901	37,333	39,764	42,587	44,716	46,952	49,300
Employee Benefits	16,990	16,961	14,373	15,198	16,376	17,195	18,055	18,958
Books and Supplies	0	0	3,638	0	0	0	0	0
Services and Other Operating Expenditures	170,916	135,546	368,975	496,415	430,000	100,000	100,000	100,000
Capital Outlay	3,195,631	5,575,915	30,170,917	7,544,284	19,433,582	2,288,089	2,284,993	2,281,742
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	$3,417,697	$5,766,323	$30,595,235	$8,095,661	$19,922,545	$2,450,000	$2,450,000	$2,450,000
Revenues over (under) Expenses	$26,154,955	$1,508,405	($19,437,263)	($9,077,768)	($17,472,545)	$0	$0	$0
Beginning Fund Balance	$18,324,216	$44,479,171	$45,987,576	$26,550,313	$17,472,545	$0	$0	$0
Ending Fund Balance	$44,479,171	$45,987,576	$26,550,313	$17,472,545	$0	$0	$0	$0

County School Facilities Fund (Fund 35)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 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	9,574,903	9,177,344	958,980	2,415,537	0	0	0	0
Other Local Revenue	101,496	866,221	920,886	250,000	200,000	0	0	0
Transfers-in from Other Funds	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE	$9,676,399	$10,043,565	$1,879,866	$2,665,537	$200,000	$0	$0	$0
EXPENSE								
Certificated Salaries	$0	$0	$0	$0	$0	$0	$0	$0
Classified Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Books and Supplies	0	0	13,730	0	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0	0	0	0	0
Capital Outlay	1,975,216	9,172,214	7,210,771	15,961,009	3,200,003	0	0	0
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	0	1,437,919	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	$1,975,216	$10,610,133	$7,224,501	$15,961,009	$3,200,003	$0	$0	$0
Revenues over (under) Expenses	$7,701,183	($566,568)	($5,344,635)	($13,295,472)	($3,000,003)	$0	$0	$0
Beginning Fund Balance	$14,505,495	$22,206,678	$21,640,110	$16,295,475	$3,000,003	$0	$0	$0
Ending Fund Balance	$22,206,678	$21,640,110	$16,295,475	$3,000,003	$0	$0	$0	$0

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 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	(808)	0	(10,580)	0	0	0	0	0
Other Local Revenue	570,362	3,247,434	4,513,003	1,800,155	1,673,638	1,673,638	1,673,638	1,673,638
Transfers-in from Other Funds	35,000,000	42,000,000	49,000,000	35,622,000	31,000,000	21,500,000	21,500,000	21,500,000
Other Sources	469,000	1,920,000	435,000	0	0	0	0	0
TOTAL OPERATING REVENUE	$36,038,554	$47,167,434	$53,937,423	$37,422,155	$32,673,638	$23,173,638	$23,173,638	$23,173,638
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	64,845	77,469	643,576	522,923	0	0	0	0
Services and Other Operating Expenditures	147,433	813,208	1,823,308	822,171	348,028	50,000	50,000	50,000
Capital Outlay	5,678,922	38,016,510	74,234,659	66,831,901	78,718,235	23,053,138	23,053,138	23,053,138
Other Expenses and Outgo	0	0	0	0	0	0	0	0
Transfers-out to Other Funds	55,000	170,245	89,500	70,500	70,500	70,500	70,500	70,500
TOTAL OPERATING EXPENSE	$5,946,200	$39,077,433	$76,791,042	$68,247,495	$79,136,763	$23,173,638	$23,173,638	$23,173,638
Revenues over (under) Expenses	$30,092,354	$8,090,002	($22,853,619)	($30,825,340)	($46,463,125)	$0	$0	$0
Beginning Fund Balance	$75,770,186	$105,883,354	$113,973,356	$91,119,737	$60,294,397	$13,831,272	$13,831,272	$13,831,272
Ending Fund Balance	$105,862,540	$113,973,356	$91,119,737	$60,294,397	$13,831,272	$13,831,272	$13,831,272	$13,831,272

BUDGET DETAILS

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

GENERAL FUND - BUDGET ASSUMPTIONS

The General Fund expenditures are greater than revenues by $28.8 million. $28.1 million of the deficit spending is restricted programs spending down one-time carryover funds. $800 thousand is unrestricted and is also related to one-time spending for facility projects. The District has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($44 million) or 10% of the general fund expenditures and other financing sources ($56.4).

The District does not have a structural deficit in either of the projection years. The 2026-27 and 2027-28 deficits are from the use of one-time carryover funds and facility projects. Please see multiyear projections for additional information on subsequent budget years.

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

One-Time Savings One-time savings along with additional positions continue with the use of Block Grant funds. Loss of savings for positions and services shifting to unrestricted general funds equates to $5.6 million in 2026-27, $0 in 2027-28, $5.2 million in 2028-29. In addition, there is $2 million in services being provided via one-time funds that are not in the budget for 2027-28.

Beginning Fund Balance The beginning fund balance is estimated to be $174,388,378 with $71.2 million unrestricted and $103.2 million restricted. The actual 2025-26 beginning fund balance will be updated at First Interim (after the 2024-25 financial records are closed).





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

- The LCFF Sources (major assumptions):
  - Average Daily Attendance (ADA) "funded" and Actual are projected to be the same for this year. ADA is estimated at 21,062 (includes 64 ADA for SCOE classes).
    - An increase of 348 ADA from the actual prior year ADA and "funded" ADA
  - District Charter ADA is estimated at 2,159.
  - Attendance Yield – 92.1%
    - Lower than prior to COVID:
      - 2018-19 attendance yield = 94.39%
  - Estimated Unduplicated Pupil Percentage (3 year rolling average):
    - Twin Rivers – 91.14%
    - Creative Connections Arts Academy – 79.31%
    - Smythe Academy of Arts & Science – 94.22%
    - Westside Preparatory – 81.01%
  - Add-ons for transportation, TIIBG and TK = $12,433,383
  - Cost of Living Adjustment (COLA) = 2.30%
  - Property taxes are estimated at a slight increase over 2024-25
  - Education Protection Account (EPA) is estimated at $56.8 million (the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.

The LCFF sources are as follows:

	Base	Supplemental/ Concentration	Additional Concentration	Total
TRUSD	$253.1 million	$87.4 million	$13.0 million	$353.5 million
CCAA	$7.7 million	$2.1 million	$280 thousand	$10.1 million
Smythe	$11.1 million	$4.1 million	$592 thousand	$15.8 million
WPCS	$5.0 million	$1.5 million	$195 thousand	$6.7 million
TOTAL	**$276.9 million**	**$95.1 million**	**$14.1 million**	**$386.1 million**

- Federal Revenue includes the reduction of prior year carryover funds including but not limited to ESSER ($10.1 million), Title I ($1.9 million), and Title I CSI ($625 thousand). There will be unearned revenue carryover into 2025-26; revenues and expenditures will be budgeted at First Interim after the 2024-25 financial records are closed and the actual amounts are known.
- Other State Revenue includes the reduction of one-time and carryover funds of $23 million. The significant 2025-26 State revenues include Expanded Learning Opportunity Program ($31.6 million), Special Education ($28.9 million), Lottery ($6.5 million), ASES ($4.9 million), Art & Music in Schools ($4.3 million), Transportation ($4.2 million), Mental Health ($1.8 million), Early Intervention Preschool ($1.3 million), and CalSTRS on-behalf contribution ($16.2 million).

  Effective with the close of the books for 2024-25, the state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance and, thus, there is no impact to the bottom line.
- Other Local Revenue includes the reduction of various one-time donations, grants, interest income and revenue from independent charter schools of $18.3 million. The largest revenue sources for 2025-26 are interest income for $6.4 million and MOUs with our independent charter schools for $3.5 million for facility use and required administrative support services
- Transfers In include the annual rent from Adult Education.
- Contributions from unrestricted to restricted programs is $62.3 million for the Special Education and Routine Restricted Maintenance programs.

Expenditure Assumptions

- Certificated salaries and benefits reflect current position control. Position control includes a 1.45% increase for step/column. Additionally, a 2.5% salary schedule increase and a health contribution increase is set aside for negotiations. With the ADA increase and smaller class sizes for TK there are 19 additional base teachers. $800 thousand of nurse positions shifted from one-time ESSER funds to unrestricted funds and one-time $1.6 million TRUE settlement removed.
- Classified salaries and benefits reflect current position control. Position control includes a 1.85% increase for step. Additionally, a 2.5% salary schedule increase and a health contribution increase is set aside for the CSEA agreement approved after position control was created. Both of these increases are budgeted for all classified positions. The increase also includes seven additional paraeducators for the additional TK classes.
- Health benefit contributions increased. Payroll driven benefit expenditures are budgeted at the following rates:
  - STRS – 19.10%
  - PERS – 26.81%
  - UI – 0.05%
  - OASDI – 6.20%
  - MC – 1.45%
  - WC – 1.704%

- School Site Base Allocation per student rates are as follows:
  - $76.30 for TK-6th grade students
  - $216.37 for 7th & 8th grade students
  - $267.40 for 9th - 12th grade students
- The Routine Restricted Maintenance Account (RRMA) is projected at $16 million. Education Code Section 17070.75(b)(2)(A) requires 3% of total general fund expenditures less STRS On-behalf.
- We included $28.1 million of 2024-25 categorical carryover expenditures. All other encumbrance carryovers and one-time budgets are eliminated.
- Books and Supplies decrease $3.9 million; the decrease is all in restricted funds due to the elimination of carryover budgets and one-time budgets (mostly ELOP, ESSER, Universal PreK, Nutrition Grant, and Clean Mobility in Schools).
- Services and Other Operating Expenditures decrease $19.8 million; $4 million is unrestricted and $9 million is restricted funds. The unrestricted reductions are $1.8 million early retirement incentive, $680 thousand 3-year license subscription and various other one-time items. The restricted reductions are due to the elimination of carryover budgets and one-time budgets (mostly ESSER, Title IV, Clean Mobility in Schools and CalSHAPE funds).
- Capital Outlay decreases $6.1 million; the decrease is all in restricted funds due to the elimination of one-time budgets (mostly ESSER funds).
- Other Outgo decreases $800 thousand; mostly for indirect costs from other funds.
- Interfund Transfers Out are budgeted at $1,775,000 to Fund 14 for deferred maintenance, $11 million for ENEC school project, and $20 million to Fund 40 towards Board approved facility projects.





Ending Fund Balance

The ending fund balance of $145,570,576 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at $2,347,569.
- Restricted – legally restricted categorical programs are $75,095,024.
- Committed - $20,660,502
    - $4,000,000 - Board Resolution for technology
    - $10,000000 - Board Resolution for HVAC
    - $6,660,502 – Board Resolution for Employee Recruitment and Retention
- Assigned – for department and program carryover of $531,923.
- Unassigned –
    - $46,935,557 Reserve for Economic Uncertainty (8.32% of expenditures) Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($44 million) or 10% of the general fund expenditures and other financing sources.
    - $0 Unappropriated









OTHER FUNDS – BUDGET ASSUMPTIONS

Student Activity Special Revenue Fund The beginning fund balance is estimated at $570,494.

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. May 2021 the Board approved the establishment of the Student Activity Special Revenue Fund (Fund 08) to account for Associated Student Body (ASB) funds. The budget is estimated at the same amount as the prior year; $1,150,000

The projected ending fund balance is $570,494 and restricted for the associated student body (ASB).

Adult Education Fund The beginning fund balance is estimated at $927,223.

Revenue from Federal categorical programs are reduced considerably. One-time grants are removed along with supplemental funding grants that are not known if they will be received or not again. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the California Adult Education Program (CAEP) in the amount of $3.5 million to run the Adult Education programs for English as a Second Language (ESL), high school completion (HSC), pre-apprenticeship and Career Technical Education (CTE) classes. CalWORKS funds are projected at $88,656. The STRS on-behalf contribution for district employees is projected to be $116,535. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

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

Certificated and classified salaries and benefits reflect current position control which includes step/ column increases. The cost of a 2.5% salary increase and a health benefits contribution increase is in a set-aside budget for all positions. CSEA's negotiation agreement was recently approved and effective July 1, 2025. Additional to position control, salaries and benefits have been budgeted for extra duty that may be needed to teach ESL and HSC classes. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of increased Refugee funding which would then allow for additional variable time/pay towards the program. Any updates will be reflected in the First Interim budget.

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



The projected ending fund balance is projected at $522,506.

Child Development Fund The beginning fund balance is estimated at $4,173,523.

Federal Revenue is budgeted at the following anticipated award amounts: Head Start at $2.3 million, Early Head Start at $1.4 million, Head Start Training & Technical Assistance at $29,642 and General Child Care and Development Program (CCTR) at $4,406. One-time carryover funds of $1.2 million have been removed. Any carryover amounts will be known and reflected at First Interim.

Other State revenue includes CCTR, the California State Preschool program (CSPP) and the pre-Kindergarten and Family Literacy Program Support program (CPKS); projected State Preschool revenues total $6.9 million. Actual award amounts will be known and reflected at First Interim along with any carryover amounts. The STRS on-behalf for district employees is projected to be $275,606. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

Other Local Revenue includes the First Five program funded at $179,000, parent fees of $10,000, and interest income of $5,000.

Certificated and classified salaries and benefits reflect current position control which includes step/ column increases. The cost of a 2.5% salary increase and a health benefits increase is in a set-aside budget for all positions. CSEA's negotiation agreement was recently approved and effective July 1, 2025. Any updates will be reflected in the First Interim budget.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program. Budgets have been rescued for one-time items using prior year carryover funds.

The projected ending fund balance of $3,643,700 is restricted and can only be used with State approval.



Cafeteria Fund The beginning fund balance is estimated at $14,298,493.



Federal revenues decrease slightly at 1.8%. The federal programs include the Child Nutrition Breakfast & Lunch, Child Care Food, Summer Food and the Fresh Fruits and Vegetable programs. The reduction is due to the elimination of one-time funds (Local Food for Schools). The State revenue's only program is the Child Nutrition Breakfast & Lunch. The combined federal and state reimbursement rates for the Child Nutrition and Breakfast program are budgeted at the prior year amounts; $3.819 for breakfast and $5.519 for lunch. Other Local revenue is $440,000 for the non-program revenue for ala carte.

Salaries and benefits reflect current position control which includes step increases and a new dedicated HVAC technician to improve operational efficiency. The cost of a 2.5% salary increase and a health benefits increase is in a set-aside budget for all positions. CSEA's negotiation agreement was recently approved and effective July 1, 2025. Any updates will be reflected in the First Interim budget. Open positions savings and variable payroll costs to fill site and program needs were evaluated and adjusted accordingly.

Food is the largest operating expense after staffing. Food costs are projected to increase due to student participation levels and inflationary pressures. Supplies have decreased for one-time purchases of small inventory items purchased in the prior year.

Services and Other Operating costs reflect targeted savings, primarily due to reduced expenditures on appliance repair and maintenance. The CACFP (Supper) program and its associated vended meal costs also have a notable decrease. All other contracted professional service vendors are expected to maintain consistent cost levels.

Capital Outlay equipment costs are reduced significantly as most items have been purchased over the last couple of years.

The indirect cost is calculated using the approved CDE rate of 6.20% and excludes food costs and capital outlay in the calculated formula to reflect the CDE requirements.

The projected ending fund balance of $13,534,479 is restricted for the use of nutrition services.

Deferred Maintenance Fund The beginning fund balance is estimated at $1,642,115.

Other Local Revenue represents interest income.

Interfund Transfers In are $1,775,000 million from the General Fund for deferred maintenance.

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

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

Special Reserve Fund for Postemployment Benefits The beginning fund balance is estimated at $7,535,457.

Interest income is budgeted under Other Local Revenue.

The ending fund balance is projected at $7,535,457 and is assigned for future postemployment benefits.

Building Fund The beginning fund balance is estimated at $22,180,839.

Interest income is budgeted under Other Local Revenue.

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

The ending fund balance is projected at $13,248 and is to be used for future bond administrative fees.

Capital Facilities – Developer Fee Fund The beginning fund balance is estimated at $17,472,545.

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

Expenditures are budgeted to reflect current and future anticipated projects.

The ending fund balance is projected at $0.

County School Facilities Fund The beginning fund balance is estimated at $3,000,003.

Other Local Revenue is for interest income.

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

The ending fund balance is projected at $0.

Special Reserve Fund for Capital Outlay Projects The beginning fund balance is estimated at $60,294,397.

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

Interfund Transfers In of $31 million is from the General Fund for: $11 million ENEC school project and $20 million towards the Board approved facility projects.

Expenditures are budgeted for a school in the East Natomas area and other Board approved facility projects.

The ending fund balance is projected at $11,321,271 to be used for future facility projects.



MULTI-YEAR FINANCIAL ASSUMPTIONS AND FORECASTS

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

GENERAL FUND - UNRESTRICTED

Revenue Assumptions Local Control Funding Formula (LCFF) for the 2026-27 projection year is an increase of $14.4 million.

- $13.2 million increase for base funding
- $1.2 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 3.02% COLA increase
- Ongoing additional $2,397 per TK ADA
- increase in the "funded" and actual ADA (Average Daily Attendance) is 120
    - 21,182 ADA (21,118 + 64 SCOE)
- Increase in Charter ADA is 0; total of 2,159
- Enrollment projection = 25,359 (22,987 + 78 SCOE + 2,294 charters)
- Attendance yield for LCFF = 92.1% attendance rate

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

The 2027-28 LCFF projection is an increase of $11.2 million and includes a 3.42% COLA increase and no ADA increase. LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

The 2028-29 LCFF projection is an increase of $14.4 million and includes a 3.49% increase and no ADA change.

Federal Revenues remain unchanged in the projection years.

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

Other Local Revenues decrease in the projection years for interest income. The three largest revenue sources are interest income of $4.5 million, MOUs with independent charters of $3.5 million for administrative and other support services from Twin Rivers, and miscellaneous revenues of $1.5 million.

Transfers In remain the same in the prior year.

Contributions from unrestricted to restricted increase $1 million in 2026-27, $1 million in 2027-28 and another $1 million in 2028-29. The increases are for special education and RRMA salary step/column increases.

Expenditure Assumptions Certificated Salaries increase by 1.45% for step/column in all projection years. There is no salary schedule increase in 2027-28 or 2028-29. The 2026-27 Other Adjustments increase of $4.8 million is for 6 additional teachers at Northlake and the elimination of the teacher salary off set to one-time block grant funds.

Classified Salaries increase by 1.85% for step in all projection years. A 2% salary schedule increase is in a set aside budget for 2026-27. There is no salary schedule increase in 2027-28. or 2028-29. 2026-27 Other Adjustments increase of $276,000 is for three positions previously funded by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in all projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 0.09% ($39,000) in 2026-27, an additional increase of 0.90% in 2027-28 ($389,000), and decrease 0.40% decrease in 2028-29 ($173,000). Additionally, in 2026-27 a $1.7 million budget has been set aside for health benefit contribution increases for all employees.

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

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

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

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

Transfers Out facility projects decrease $9.5 million in 2026-27 and ongoing as they were temporary transfers while we had one-time savings from the use of COVID and then block grant funds.

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

Ending Fund Balance The District does not have a structural deficit in any of the projection years. The deficits are from the use of one-time carryover funds and facility projects. The District has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($44 million) or 10% of the general fund expenditures and other financing sources.



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

2026-27

- Nonspendable - $2,347,569
- Restricted - $60,286,036
- Committed - $20,660,502
  - $4,000,000 - Board Resolution for technology
  - $10,000000 - Board Resolution for HVAC
  - $6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - $531,923
- Economic Uncertainties - $46,597,062
- Unassigned - $0

2027-28

- Nonspendable - $2,347,569
- Restricted - $58,430,435
- Committed - $20,660,502
  - $4,000,000 - Board Resolution for technology
  - $10,000000 - Board Resolution for HVAC
  - $6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - $531,923
- Economic Uncertainties - $46,739,123
- Unassigned - $0

2028-29

- Nonspendable - $2,347,569
- Restricted - $58,430,435
- Committed - $20,660,502
  - $4,000,000 - Board Resolution for technology
  - $10,000,000 - Board Resolution for HVAC
  - $6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - $531,923
- Economic Uncertainties - $49,242,574
- Unassigned - $0



GENERAL FUND - RESTRICTED

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

Federal Revenues remain unchanged in the projection years.

Other State Revenues reflect an increase for Equity Multiplier funds. The largest funding source is $31.6 million of ELOP funds, then $28.9 million for SELPA, $16.2 million for the STRS on-behalf pension contribution, $4.9 million ASES, $4.3 million Art & Music in Schools and the sixth largest is $4.2 million Home-to-School transportation. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line

Other Local Revenues remain unchanged in the projection years.

Contributions from unrestricted to restricted increase $1 million in 2026-27 and an additional $1 million in 2027-28 and 2028-29 to cover each year's salary step/column increases for special education and RRMA.

Expenditure Assumptions Certificated Salaries increase by 1.45% for step/column in all projection years. A 2% salary schedule increase is in a set aside budget for 2026-27. There is no salary schedule increase in 2027-28 or 2028-29. The Other Adjustments column decrease in 2026-27 is to eliminate and move positions to unrestricted funds that were temporarily paid by one-time block grant funds.

Classified Salaries increase by 1.85% for step in all projection years. A 2% salary schedule increase is in a set aside budget for 2026-27. There is no salary schedule increase in 2027-28 or 2028-29. The Other Adjustments column decrease in 2026-27 is to move positions to unrestricted funds that were paid by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in all projection years. Benefit amounts are adjusted for the changes in salaries indicated above. Benefit amounts are adjusted for the changes in salaries indicated above. Additionally, in 2026-27 a budget has been set aside for health benefit contribution increases for all employees.

Books and Supplies decrease $863 thousand in 2026-27 for one-time prior year carryovers. The 2027-28 and 2028-29 reduction of $1 million is also for one-time prior year carryovers.

Services and Other Operating decrease $4.2 million in 2026-27 to remove one-time items related to one-time funds and to support salary increases. In 2027-28 and 2028-29 an additional $8 million reduction is recorded for the same reasons.

Capital Outlay decrease in 2026-27 by $1.1 million for the elimination of one-time carryover funds related to Art & Music in Schools. In 2027-28 the reduction is for the one-time Golden State Pathways funds and in 2028-29, the amounts are unchanged.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs decrease slightly in each of the projection years as less indirect cost is available to go to unrestricted funds.

Ending Fund Balance The multiyear projections reflect an ending fund balance of $60.3 million in 2026-27, $58.4 million in 2027-28 and $58.4 million in 2028-29 for various categorical programs to be spent in the future.

GENERAL FUND BUDGETS - SCHOOLS

Elementary Schools (various combinations of Grades TK through 8) Our district is characterized by small neighborhood schools. We provide twenty-eight (28) elementary schools with an average school size of 497 students, ranging from a low of 221 (Hillsdale) to a high of 987 (Las Palmas). We also offer two (2) dependent elementary charter sites. The dependent charter schools' governance is the Twin Rivers Unified School District Board of Trustees.

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

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

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

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

School staffing is provided centrally. In addition, our elementary schools receive a general purpose School Site Base allocation of $76.30 per K-6th grade and $216.37 per 7th and 8th grade student. The schools receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.



Allison Elementary

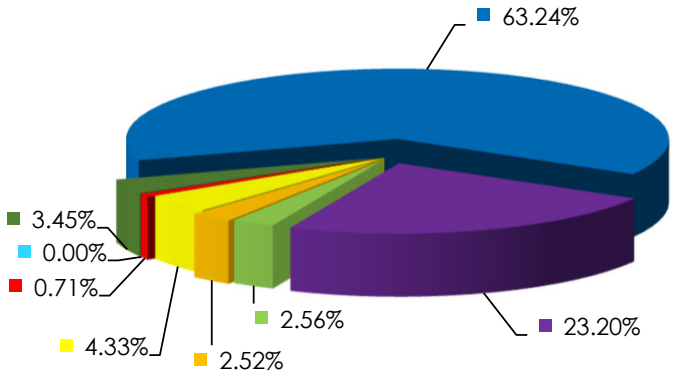
FERNANDO CRUZ
Principal

Projected 2025-26 Enrollment: 366 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.50	$1,450,939	$537,171
Principal	1.00	157,509	45,505
Office Manager-Elementary	1.00	62,158	33,803
Administrative Clerk School Site	1.00	44,276	27,221
Head Custodian I	1.00	68,123	43,714
Custodian	1.00	52,638	30,299
Library Media Technician	0.38	19,817	12,756
School Social Worker	1.00	123,407	38,235
Health Services Assistant	0.38	16,972	7,180
Paraeducator I	1.13	41,967	23,885
Yard and Duty Assistant	0.75	25,375	2,386
Subtotal FTE/Salaries & Benefits	**23.12**		**$2,865,336**

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-018-111	1,900
Variable Benefits		01-0000-0-3xxx-604-xxxx-xxxx-018-111	424
Materials and Supplies		01-0000-0-4xxx-604-xxxx-xxxx-000-111	14,128
Operating Expenses		01-0000-0-5xxx-604-xxxx-xxxx-000-111	10,100
Subtotal Site Base Allocation	**-**		**$26,552**

TOTAL DISTRICT FUNDED BUDGET:	23.12		$2,891,888



Special Education	$1,038,373
Title I	$114,523
Supplemental Concentration	$112,790
Expanded Learning	$193,572
EL Programs	$31,677
Other Categorical	$0
Arts & Music in Schools	$154,351
District Funded	$2,829,864

TOTAL ALLISON BUDGET: $4,475,150

Babcock Elementary

MATTHEW SHINTAKU
Principal

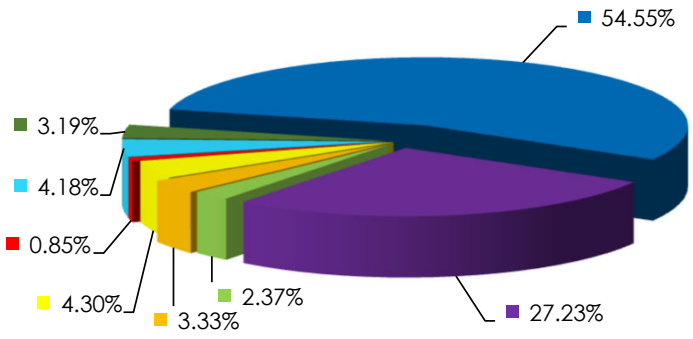
Projected 2025-26 Enrollment: 364

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.60	$1,308,747	$470,333
Principal	1.00	136,618	44,549
Counselor	1.00	78,745	28,563
Office Manager-Elementary	1.00	48,150	28,647
Administrative Clerk School Site	1.00	38,402	14,211
Head Custodian I	1.00	56,042	39,268
Custodian	1.00	51,344	29,823
Library Media Technician	0.38	18,200	7,089
Health Services Assistant	0.38	17,062	6,670
Paraeducator I	1.13	39,825	25,863
Yard and Duty Assistant	0.75	25,564	6,000
Subtotal FTE/Salaries & Benefits	**23.23**		**$2,519,715**

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	0
Classified Variable Salaries		01-0000-0-2xxx-607-xxxx-xxxx-000-111	1,050
Variable Benefits		01-0000-0-3xxx-607-xxxx-xxxx-000-111	386
Materials and Supplies		01-0000-0-4xxx-607-xxxx-xxxx-000-111	12,764
Operating Expenses		01-0000-0-5xxx-607-xxxx-xxxx-000-111	12,200
Capital Outlay		01-0000-0-6xxx-607-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$26,400**

TOTAL DISTRICT FUNDED BUDGET:	23.23		$2,546,115



Special Education	$1,220,921
Title I	$106,320
Supplemental Concentration	$149,215
Expanded Learning	$192,962
EL Programs	$38,213
Other Categorical	$187,194
Arts & Music in Schools	$142,952
District Funded	$2,445,708

TOTAL BABCOCK BUDGET: $4,483,485

Castori Elementary

LESLIE SARGENT
Principal

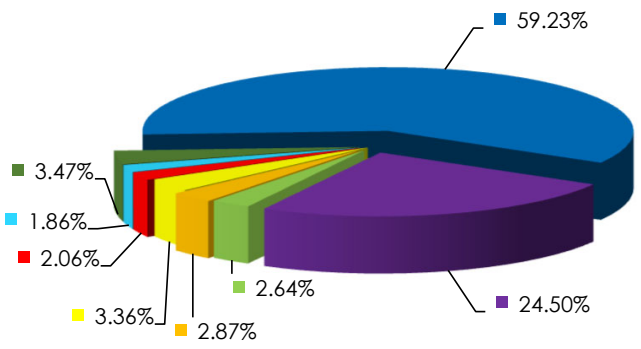
Projected 2025-26 Enrollment: 550

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	20.88	$1,935,484	$719,467
Principal	1.00	161,446	37,029
Vice Principal	1.00	116,049	48,900
Counselor	1.00	71,220	26,595
Office Manager-Elementary	1.00	66,706	43,193
Administrative Clerk School Site	1.00	43,196	15,976
Head Custodian I	1.00	56,042	34,704
Custodian	1.00	54,726	34,220
Library Media Technician	0.63	26,804	18,693
Health Services Assistant	0.38	17,062	11,743
Paraeducator I	2.13	82,200	52,152
Yard and Duty Assistant	0.88	28,038	6,035
Subtotal FTE/Salaries & Benefits	**31.88**		**$3,707,680**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing 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	2,700
Classified Variable Salaries		01-0000-0-2xxx-610-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-610-xxxx-xxxx-000-111	86
Materials and Supplies		01-0000-0-4xxx-610-xxxx-xxxx-000-111	25,519
Operating Expenses		01-0000-0-5xxx-610-xxxx-xxxx-000-111	11,600
Capital Outlay		01-0000-0-6xxx-610-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$39,905**

TOTAL DISTRICT FUNDED BUDGET:	31.88		$3,747,585



Special Education	$1,507,352
Title I	$162,477
Supplemental Concentration	$176,603
Expanded Learning	$206,651
EL Programs	$126,597
Other Categorical	$114,184
Arts & Music in Schools	$213,757
District Funded	$3,643,705

TOTAL CASTORI BUDGET: $6,151,326

Del Paso Heights Elementary

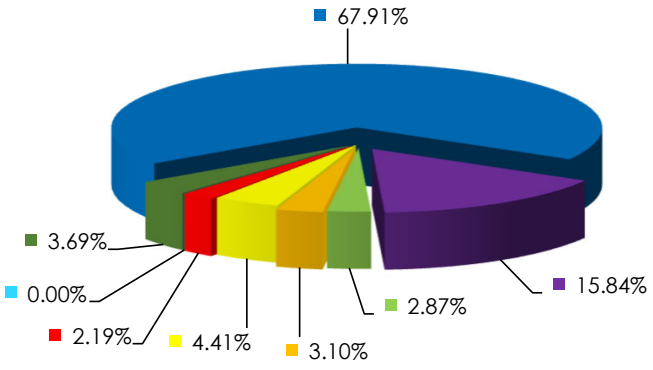
BECKY MUTUA
Principal

Projected 2025-26 Enrollment: 474 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	19.80	$1,938,646	$714,111
Principal	1.00	164,675	47,103
Office Manager-Elementary	1.00	60,066	33,033
Administrative Clerk School Site	1.00	50,654	29,569
Head Custodian I	1.00	58,067	32,297
Custodian	1.00	41,405	29,317
Library Media Technician	0.38	15,002	10,984
Counselor	1.00	74,150	30,616
Health Services Assistant	0.38	14,016	5,197
Paraeducator I	1.25	48,205	33,995
Yard and Duty Assistant	0.75	25,399	8,182
Subtotal FTE/Salaries & Benefits	**28.55**		**$3,464,689**

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-0xx-111	2,206
Classified Variable Salaries		01-0000-0-2xxx-612-xxxx-xxxx-000-111	5,000
Variable Benefits		01-0000-0-3xxx-612-xxxx-xxxx-0xx-111	2,040
Materials and Supplies		01-0000-0-4xxx-612-xxxx-xxxx-000-111	19,089
Operating Expenses		01-0000-0-5xxx-612-xxxx-xxxx-000-111	6,000
Capital Outlay		01-0000-0-6xxx-612-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$34,335**

TOTAL DISTRICT FUNDED BUDGET:	28.55		$3,499,024



Special Education	$795,105
Title I	$143,863
Supplemental Concentration	$155,399
Expanded Learning	$221,246
EL Programs	$109,892
Other Categorical	$0
Arts & Music in Schools	$185,090
District Funded	$3,407,817

TOTAL DEL PASO HEIGHTS BUDGET: $5,018,412

Dry Creek Elementary

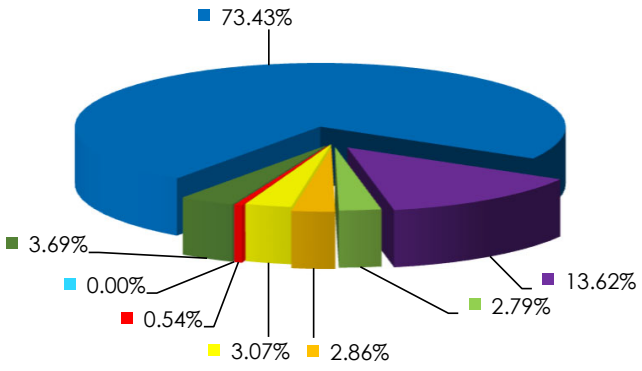
AMANDA FORDE
Principal

Projected 2025-26 Enrollment: 629 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	24.80	$2,608,506	$940,538
Principal	1.00	171,133	56,811
Vice Principal	1.00	137,138	40,961
Counselor	1.00	120,807	29,753
Office Manager-Elementary	1.00	54,936	31,145
Administrative Clerk School Site	1.00	44,276	27,221
Head Custodian I	1.00	66,575	35,428
Custodian	1.00	51,344	29,823
Library Media Technician	0.63	27,177	12,810
Health Services Assistant	0.38	15,997	6,946
Paraeducator I	2.13	84,271	52,867
Yard and Duty Assistant	1.00	31,320	9,257
Subtotal FTE/Salaries & Benefits	**35.93**		**$4,687,040**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-614-xxxx-xxxx-999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-614-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-614-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-614-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-614-xxxx-xxxx-000-111	28,333
Operating Expenses		01-0000-0-5xxx-614-xxxx-xxxx-000-111	17,294
Capital Outlay		01-0000-0-6xxx-614-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$45,627**

TOTAL DISTRICT FUNDED BUDGET:	35.93		$4,732,667



Special Education	$859,306
Title I	$176,043
Supplemental Concentration	$180,408
Expanded Learning	$193,572
EL Programs	$34,050
Other Categorical	$0
Arts & Music in Schools	$232,485
District Funded	$4,632,113

TOTAL DRY CREEK BUDGET: $6,307,977

Fairbanks Elementary

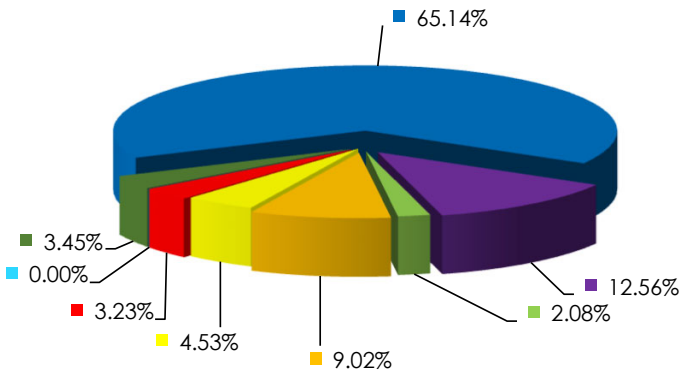
SARA TOLLE
Principal

Projected 2025-26 Enrollment: 300 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	13.65	$1,477,167	$534,417
Principal	1.00	167,904	70,617
Office Manager-Elementary	1.00	61,642	33,613
Administrative Clerk School Site	1.00	40,309	15,040
Head Custodian I	1.00	60,761	33,288
Custodian	1.00	58,831	32,578
Library Media Technician	0.38	16,882	1,588
Counselor	1.00	126,659	38,960
Health Services Assistant	0.38	14,016	5,197
Paraeducator I	0.25	9,898	3,682
Yard and Duty Assistant	0.75	25,224	2,372
Subtotal FTE/Salaries & Benefits	**21.40**		**$2,830,645**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-618-xxxx-xxxx-999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-618-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-618-xxxx-xxxx-000-111	1,000
Variable Benefits		01-0000-0-3xxx-618-xxxx-xxxx-000-111	45
Materials and Supplies		01-0000-0-4xxx-618-xxxx-xxxx-000-111	5,348
Operating Expenses		01-0000-0-5xxx-618-xxxx-xxxx-000-111	15,353
Capital Outlay		01-0000-0-6xxx-618-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$21,746**

TOTAL DISTRICT FUNDED BUDGET:	21.40		$2,852,391



Special Education	$536,040
Title I	$88,652
Supplemental Concentration	$385,301
Expanded Learning	$193,572
EL Programs	$137,694
Other Categorical	$0
Arts & Music in Schools	$147,093
District Funded	$2,780,947

TOTAL FAIRBANKS BUDGET: $4,269,299

Foothill Oaks Elementary

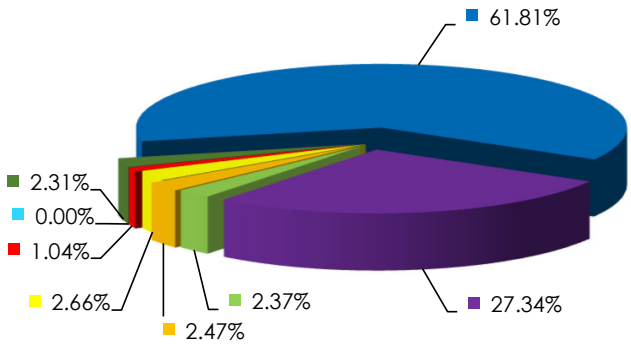
JEAN WIERSEMA
Principal

Projected 2025-26 Enrollment: 521 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	19.80	$2,000,739	$708,691
Principal	1.00	148,470	47,193
Counselor	1.00	85,090	29,610
Office Manager-Elementary	1.00	62,158	41,519
Administrative Clerk School Site	1.00	46,049	35,590
Head Custodian I	1.00	60,761	33,288
Custodian	1.00	46,644	28,093
Library Media Technician	0.38	19,817	12,756
Health Services Assistant	0.38	16,972	7,180
Paraeducator I	2.13	80,111	41,944
Yard and Duty Assistant	0.88	29,653	10,232
Subtotal FTE/Salaries & Benefits	**29.55**		**$3,592,560**

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-0xx-111	7,720
Classified Variable Salaries		01-0000-0-2xxx-621-xxxx-xxxx-000-111	915
Variable Benefits		01-0000-0-3xxx-621-xxxx-xxxx-0xx-111	1,409
Materials and Supplies		01-0000-0-4xxx-621-xxxx-xxxx-000-111	12,235
Operating Expenses		01-0000-0-5xxx-621-xxxx-xxxx-000-111	15,490
Capital Outlay		01-0000-0-6xxx-621-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$37,769**

TOTAL DISTRICT FUNDED BUDGET:	29.55		$3,630,329



Special Education	$1,570,648
Title I	$136,292
Supplemental Concentration	$141,650
Expanded Learning	$152,612
EL Programs	$59,764
Other Categorical	$0
Arts & Music in Schools	$132,573
District Funded	$3,550,573

TOTAL FOOTHILL OAKS BUDGET: $5,744,112

Frontier Elementary

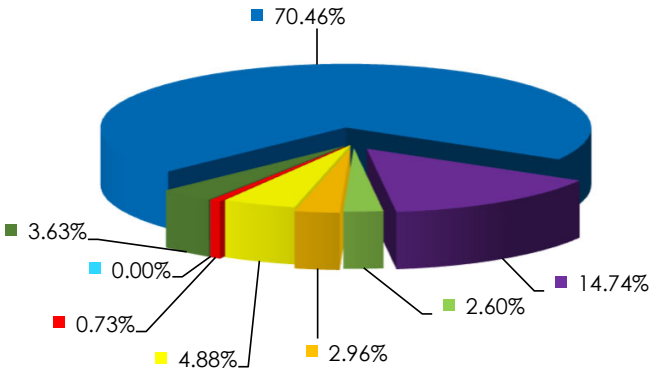
MAI YANG
Principal

Projected 2025-26 Enrollment: 359 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.58	$1,514,051	$526,372
Principal	0.80	136,906	38,835
Counselor	1.00	105,638	46,176
Office Manager-Elementary	1.00	63,674	34,361
Administrative Clerk School Site	1.00	40,309	25,761
Head Custodian I	1.00	69,671	36,568
Custodian	1.00	51,344	18,975
Library Media Technician	0.75	32,612	22,581
Health Services Assistant	0.38	19,441	12,618
Paraeducator I	0.25	11,174	5,516
Yard and Duty Assistant	0.75	23,639	2,223
Subtotal FTE/Salaries & Benefits	**22.50**		**$2,838,445**

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	0
Classified Variable Salaries		01-0000-0-2xxx-624-xxxx-xxxx-000-111	1,350
Variable Benefits		01-0000-0-3xxx-624-xxxx-xxxx-000-111	497
Materials and Supplies		01-0000-0-4xxx-624-xxxx-xxxx-000-111	16,141
Operating Expenses		01-0000-0-5xxx-624-xxxx-xxxx-000-111	8,030
Capital Outlay		01-0000-0-6xxx-624-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$26,018**

TOTAL DISTRICT FUNDED BUDGET:	22.50		$2,864,463



Special Education	$584,094
Title I	$103,165
Supplemental Concentration	$117,415
Expanded Learning	$193,572
EL Programs	$28,832
Other Categorical	$0
Arts & Music in Schools	$143,781
District Funded	$2,792,919

TOTAL FRONTIER BUDGET: $3,963,778

Garden Valley Elementary

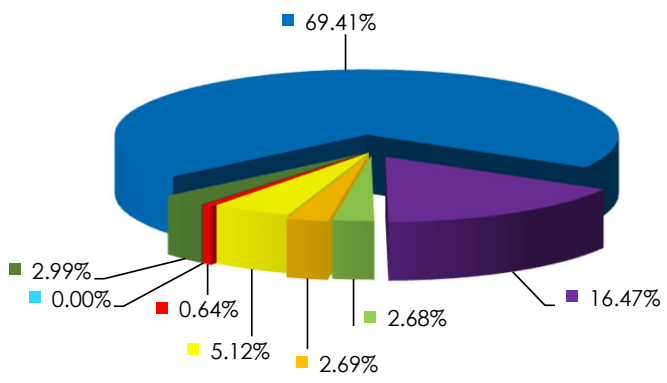
ANNA SEGOVIANO, Ed.D.
Principal

Projected 2025-26 Enrollment: 365 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	15.40	$1,434,627	$505,894
Principal	1.00	161,446	54,651
Counselor	1.00	105,638	42,000
Office Manager-Elementary	1.00	58,680	32,523
Administrative Clerk School Site	1.00	44,276	19,103
Head Custodian I	1.00	59,867	32,960
Custodian	1.00	54,726	21,768
Library Media Technician	0.38	15,002	10,984
Health Services Assistant	0.38	19,941	12,802
Paraeducator I	2.13	80,820	38,445
Yard and Duty Assistant	0.75	25,399	8,182
Subtotal FTE/Salaries & Benefits	**25.03**		**$2,839,734**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-627-xxxx-xxxx-999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-627-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-627-xxxx-xxxx-000-111	350
Variable Benefits		01-0000-0-3xxx-627-xxxx-xxxx-000-111	129
Materials and Supplies		01-0000-0-4xxx-627-xxxx-xxxx-000-111	12,980
Operating Expenses		01-0000-0-5xxx-627-xxxx-xxxx-000-111	13,017
Capital Outlay		01-0000-0-6xxx-627-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$26,476**

TOTAL DISTRICT FUNDED BUDGET:	25.03		$2,866,210



Special Education	$665,867
Title I	$108,213
Supplemental Concentration	$108,708
Expanded Learning	$206,838
EL Programs	$26,036
Other Categorical	$0
Arts & Music in Schools	$120,870
District Funded	$2,806,171

TOTAL GARDEN VALLEY BUDGET: $4,042,703

Hagginwood Elementary

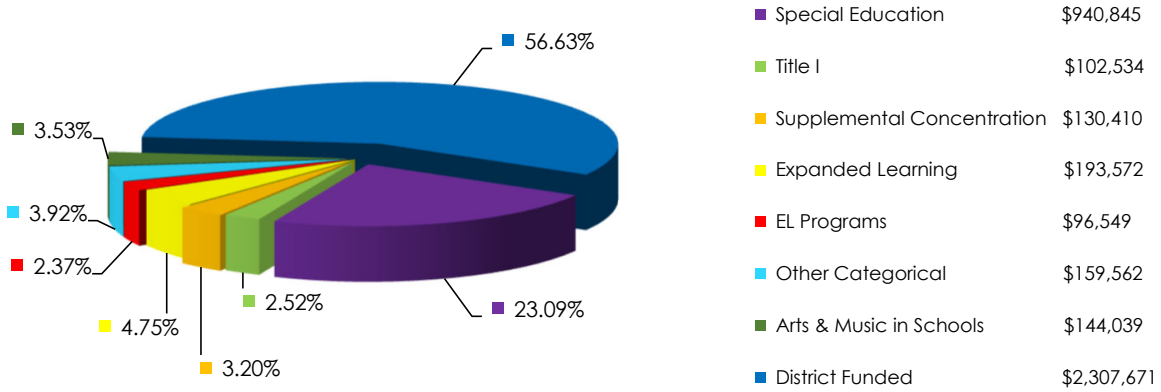
MARC MOOREHEAD
Principal

Projected 2025-26 Enrollment: 350 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	12.70	$1,164,881	$415,536
Principal	1.00	174,362	41,698
Counselor	1.00	113,021	35,918
Office Manager-Elementary	1.00	50,526	29,522
Administrative Clerk School Site	1.00	40,309	28,913
Head Custodian I	1.00	60,067	33,693
Custodian	1.00	52,344	30,191
Library Media Technician	0.38	18,200	7,089
Health Services Assistant	0.38	17,472	7,364
Paraeducator I	0.25	9,380	7,030
Yard and Duty Assistant	0.75	26,896	2,529
Subtotal FTE/Salaries & Benefits	**20.45**		**$2,366,941**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-629-xxxx-xxxx-999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-629-xxxx-xxxx-000-111	1,000
Classified Variable Salaries		01-0000-0-2xxx-629-xxxx-xxxx-000-111	3,300
Variable Benefits		01-0000-0-3xxx-629-xxxx-xxxx-000-111	1,246
Materials and Supplies		01-0000-0-4xxx-629-xxxx-xxxx-000-111	11,662
Operating Expenses		01-0000-0-5xxx-629-xxxx-xxxx-000-111	8,200
Capital Outlay		01-0000-0-6xxx-629-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$25,408**

TOTAL DISTRICT FUNDED BUDGET:	20.45		$2,392,349



TOTAL HAGGINWOOD BUDGET: $4,075,182

Hillsdale Elementary

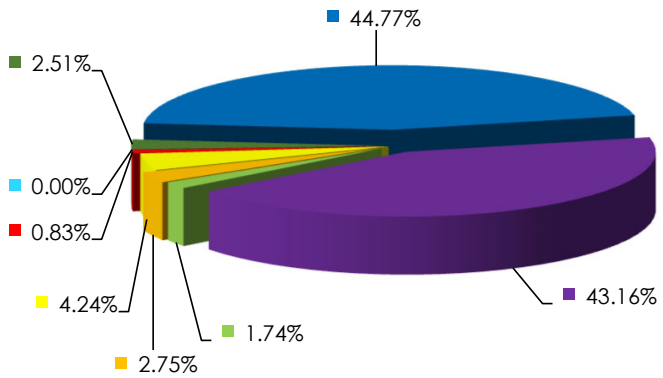
ANNA TYSON, Ed.D.
Principal

Projected 2025-26 Enrollment: 221 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	7.48	$736,056	$247,567
Principal	0.80	127,607	43,212
Counselor	1.00	82,714	25,006
Office Manager-Elementary	1.00	56,880	21,954
Administrative Clerk School Site	0.75	31,308	22,101
Head Custodian I	1.00	49,152	32,168
Custodian	1.00	54,638	22,917
Landscape and Grounds Spec Sr	0.50	41,211	24,488
Library Media Technician	0.75	33,523	12,416
Health Services Assistant	0.38	16,972	6,285
Paraeducator I	0.13	3,983	1,466
Yard and Duty Assistant	0.75	22,125	6,936
Subtotal FTE/Salaries & Benefits	**15.53**		**$1,722,685**

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	1,000
Classified Variable Salaries		01-0000-0-2xxx-631-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-631-xxxx-xxxx-000-111	223
Materials and Supplies		01-0000-0-4xxx-631-xxxx-xxxx-000-111	7,500
Operating Expenses		01-0000-0-5xxx-631-xxxx-xxxx-000-111	7,300
Capital Outlay		01-0000-0-6xxx-631-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$16,023**

TOTAL DISTRICT FUNDED BUDGET:	15.53		$1,738,708



Special Education	$1,605,535
Title I	$64,675
Supplemental Concentration	$102,295
Expanded Learning	$157,647
EL Programs	$30,809
Other Categorical	$0
Arts & Music in Schools	$93,312
District Funded	$1,665,502

TOTAL HILLSDALE BUDGET: $3,719,775

Joyce Elementary

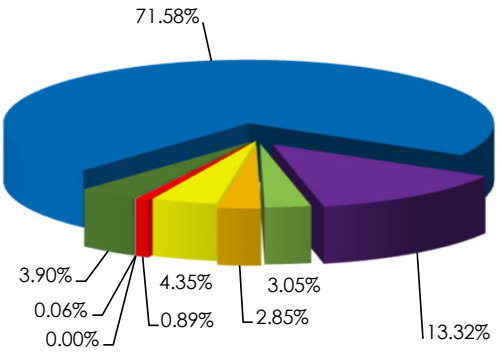
DIANA DAVIDSON
Principal

Projected 2025-26 Enrollment: 517 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	20.65	$2,017,003	$781,400
Principal	1.00	148,470	43,489
Vice Principal	1.00	142,624	51,365
Counselor	1.00	122,583	38,051
Office Manager-Elementary	1.00	53,046	30,449
Administrative Clerk School Site	1.38	56,860	16,863
Head Custodian I	1.00	56,042	31,552
Custodian	1.00	45,644	27,173
Library Media Technician	0.75	28,574	10,594
Health Services Assistant	0.38	14,718	5,456
Paraeducator I	1.13	42,658	14,171
Yard and Duty Assistant	0.88	27,363	5,383
Subtotal FTE/Salaries & Benefits	**31.15**		**$3,811,531**

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	1,000
Variable Benefits		01-0000-0-3xxx-637-xxxx-xxxx-000-111	368
Materials and Supplies		01-0000-0-4xxx-637-xxxx-xxxx-000-111	25,240
Operating Expenses		01-0000-0-5xxx-637-xxxx-xxxx-000-111	28,300
Capital Outlay		01-0000-0-6xxx-637-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$54,908**

TOTAL DISTRICT FUNDED BUDGET:	31.15		$3,866,439



Special Education	$704,998
Title I	$161,215
Supplemental Concentration	$150,848
Expanded Learning	$230,199
EL Programs	$47,217
Other Categorical	$0
Athletics	$2,995
Arts & Music in Schools	$206,209
District Funded	$3,787,614

TOTAL JOYCE BUDGET: $5,291,295

Kohler Elementary

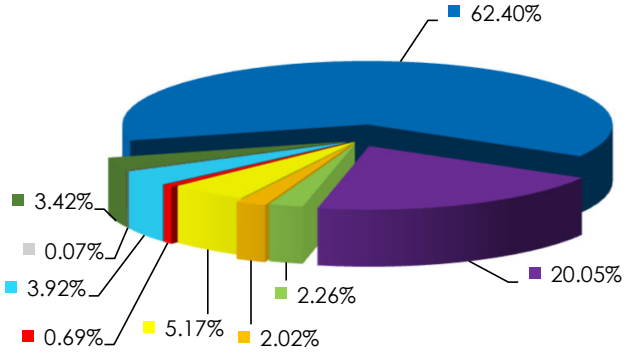
PATRICK DURANT
Principal

Projected 2025-26 Enrollment: 354 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	16.38	$1,259,128	$493,955
Principal	1.00	161,446	54,651
Vice Principal	1.00	121,851	37,888
Counselor	1.00	89,420	30,654
Office Manager-Elementary	1.00	63,674	26,243
Administrative Clerk School Site	1.38	64,468	42,089
Head Custodian I	1.00	54,204	21,362
Custodian	1.00	49,590	32,329
Library Media Technician	0.75	30,374	22,105
Health Services Assistant	0.38	18,674	7,806
Paraeducator I	1.13	37,277	32,871
Yard and Duty Assistant	0.75	25,643	4,586
Subtotal FTE/Salaries & Benefits	**26.75**		**$2,782,288**

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
Variable Benefits		01-0000-0-3xxx-640-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-640-xxxx-xxxx-000-111	8,680
Operating Expenses		01-0000-0-5xxx-640-xxxx-xxxx-000-111	28,659
Capital Outlay		01-0000-0-6xxx-640-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$37,339**

TOTAL DISTRICT FUNDED BUDGET:	26.75		$2,819,627



Special Education	$891,769
Title I	$100,642
Supplemental Concentration	$89,772
Expanded Learning	$230,199
EL Programs	$30,713
Other Categorical	$174,339
Athletics	$2,995
Arts & Music in Schools	$152,187
District Funded	$2,775,726

TOTAL KOHLER BUDGET: $4,448,342

Las Palmas Elementary

RACHEL WILLIAMS
Principal

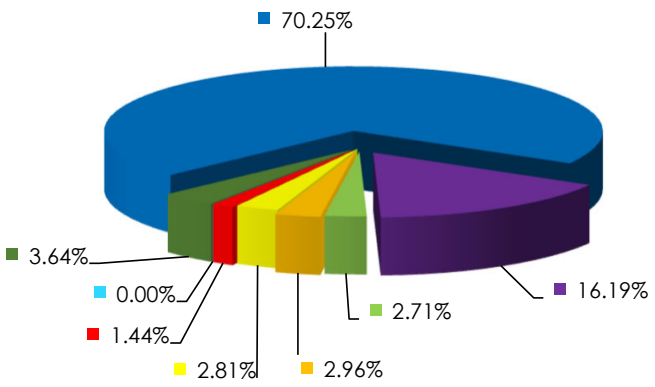
Projected 2025-26 Enrollment: 987

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	43.55	$4,440,286	$1,541,584
Principal	1.00	174,362	49,264
Vice Principal	2.00	258,989	97,335
Counselor	2.00	162,862	57,745
Office Manager-Elementary	1.00	66,990	35,581
Administrative Clerk School Site	2.38	108,903	58,963
Head Custodian I	2.00	133,150	83,024
Custodian	2.00	89,095	54,642
Landscape and Grounds Spec. Sr	0.50	36,853	14,376
Library Media Technician	1.00	52,085	20,447
Health Services Assistant	0.75	37,115	24,586
Paraeducator I	3.37	129,943	80,911
Yard and Duty Assistant	1.75	55,448	13,603
Subtotal FTE/Salaries & Benefits	**63.30**		**$7,878,142**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-644-xxxx-xxxx-999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-644-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-644-xxxx-xxxx-000-111	11,000
Variable Benefits		01-0000-0-3xxx-644-xxxx-xxxx-000-111	4,048
Materials and Supplies		01-0000-0-4xxx-644-xxxx-xxxx-000-111	38,521
Operating Expenses		01-0000-0-5xxx-644-xxxx-xxxx-000-111	18,000
Capital Outlay		01-0000-0-6xxx-644-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$71,569**

TOTAL DISTRICT FUNDED BUDGET:	63.30		$7,949,711



Special Education	$1,787,625
Title I	$298,769
Supplemental Concentration	$326,707
Expanded Learning	$310,179
EL Programs	$159,424
Other Categorical	$0
Arts & Music in Schools	$402,414
District Funded	$7,757,820

TOTAL LAS PALMAS BUDGET: $11,042,938

Madison Elementary

SAL GARCIA
Principal

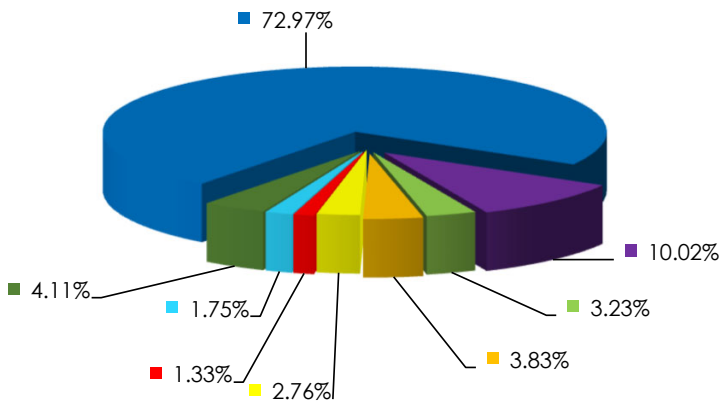
Projected 2025-26 Enrollment: 803

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	32.00	$2,901,789	$1,068,013
Principal	1.00	161,446	58,623
Vice Principal	1.00	123,851	46,266
Counselor	1.00	118,857	37,220
Office Manager-Elementary	1.00	48,150	28,647
Administrative Clerk School Site	1.50	63,342	24,171
Head Custodian I	1.00	60,761	33,288
Custodian	1.50	80,398	41,026
Library Media Technician	0.75	37,832	15,202
Health Services Assistant	0.75	30,926	13,498
Paraeducator I	3.13	117,578	70,577
Yard and Duty Assistant	1.13	34,020	11,379
Subtotal FTE/Salaries & Benefits	**45.75**		**$5,226,860**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-646-xxxx-xxxx-999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-646-xxxx-xxxx-000-111	10,000
Classified Variable Salaries		01-0000-0-2xxx-646-xxxx-xxxx-000-111	7,500
Variable Benefits		01-0000-0-3xxx-646-xxxx-xxxx-000-111	4,947
Materials and Supplies		01-0000-0-4xxx-646-xxxx-xxxx-000-111	18,770
Operating Expenses		01-0000-0-5xxx-646-xxxx-xxxx-000-111	17,000
Capital Outlay		01-0000-0-6xxx-646-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$58,217**

TOTAL DISTRICT FUNDED BUDGET:	45.76		$5,285,077



Special Education	$702,903
Title I	$226,522
Supplemental Concentration	$268,647
Expanded Learning	$193,572
EL Programs	$93,182
Other Categorical	$122,828
Arts & Music in Schools	$288,408
District Funded	$5,118,521

TOTAL MADISON BUDGET: $7,014,583

Northlake TK-8

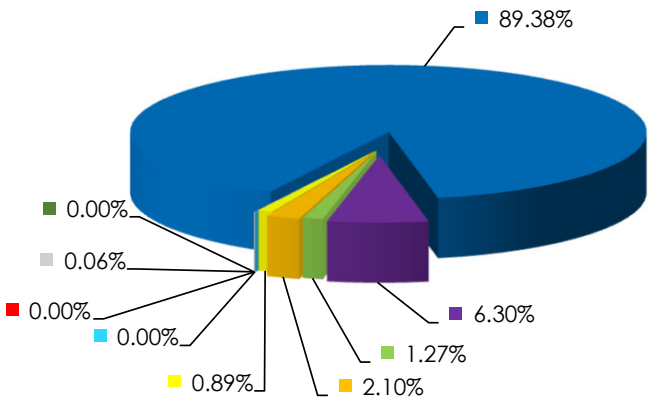
STACEY FIRPO
Principal

Projected 2025-26 Enrollment: 512 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	26.50	$2,476,115	$919,971
Principal	1.00	161,446	59,103
Office Manager-Elementary	1.00	60,642	40,961
Administrative Clerk School Site	1.38	51,756	24,454
Head Custodian I	1.00	57,042	23,110
Custodian	1.00	49,590	32,329
Library Media Technician	0.75	28,574	11,297
Health Services Assistant	0.38	17,062	11,743
Paraeducator I	1.75	58,105	24,972
Yard and Duty Assistant	0.88	25,347	13,424
Subtotal FTE/Salaries & Benefits	**35.63**		**$4,147,043**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-653-xxxx-xxxx-999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-653-xxxx-xxxx-000-111	2,022
Classified Variable Salaries		01-0000-0-2xxx-653-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-653-xxxx-xxxx-000-111	450
Materials and Supplies		01-0000-0-4xxx-653-xxxx-xxxx-000-111	36,776
Operating Expenses		01-0000-0-5xxx-653-xxxx-xxxx-000-111	10,300
Capital Outlay		01-0000-0-6xxx-653-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$49,548**

TOTAL DISTRICT FUNDED BUDGET:	35.63		$4,196,591



Special Education	$290,794
Title I	$58,681
Supplemental Concentration	$97,118
Expanded Learning	$40,960
EL Programs	$0
Other Categorical	$0
Athletics	$2,995
Arts & Music in Schools	$0
District Funded	$4,128,842

TOTAL NORTHLAKE BUDGET: $4,619,390

Northwood Elementary

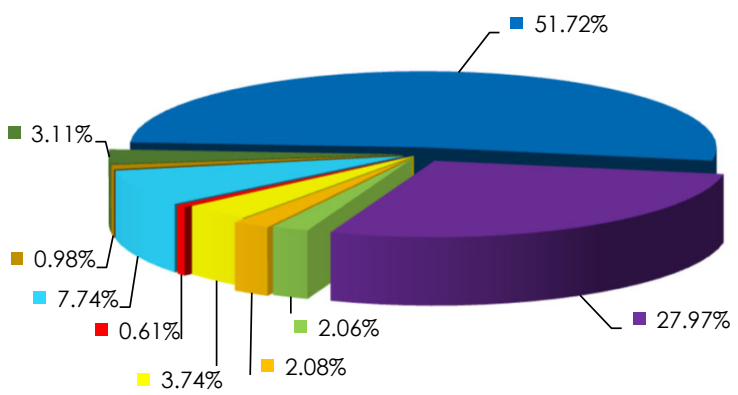
HILARI TALMAGE
Principal

Projected 2025-26 Enrollment: 374 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	15.60	$1,359,190	$509,417
Principal	1.00	161,446	58,623
Counselor	1.00	74,150	30,616
Office Manager-Elementary	1.00	50,526	41,690
Administrative Clerk School Site	1.00	44,276	27,221
Head Custodian I	1.00	56,042	20,704
Custodian	1.00	49,590	32,329
Library Media Technician	0.38	18,200	12,161
Health Services Assistant	0.38	17,062	6,670
Paraeducator I	2.00	73,162	40,546
Yard and Duty Assistant	0.75	24,761	4,369
Subtotal FTE/Salaries & Benefits	**25.10**		**$2,712,751**

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	1,000
Variable Benefits		01-0000-0-3xxx-654-xxxx-xxxx-000-111	563
Materials and Supplies		01-0000-0-4xxx-654-xxxx-xxxx-000-111	16,024
Operating Expenses		01-0000-0-5xxx-654-xxxx-xxxx-000-111	8,600
Capital Outlay		01-0000-0-6xxx-654-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$27,087**

TOTAL DISTRICT FUNDED BUDGET:	25.10		$2,739,838



Special Education	$1,449,057
Title I	$106,635
Supplemental Concentration	$107,587
Expanded Learning	$193,572
EL Programs	$31,477
Other Categorical	$401,080
CSI	$50,700
Arts & Music in Schools	$161,268
District Funded	$2,679,940

TOTAL NORTHWOOD BUDGET: $5,181,316

Oakdale Elementary

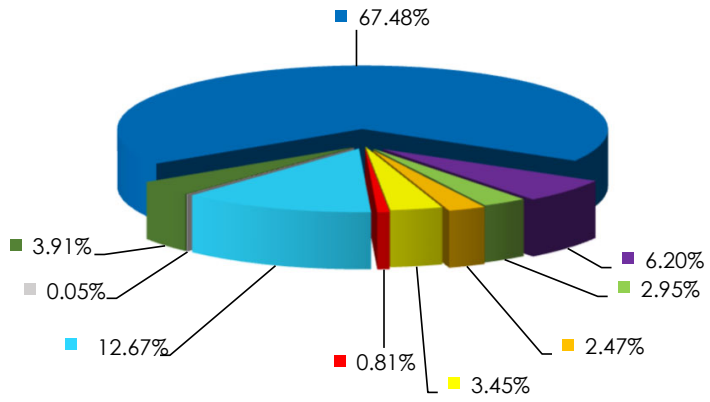
LINDA POWELL
Principal

Projected 2025-26 Enrollment: 565 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	21.58	$1,966,751	$736,810
Principal	1.00	174,362	49,264
Vice Principal	1.00	145,366	33,700
Counselor	1.00	124,533	68,447
Office Manager-Elementary	1.00	53,046	19,601
Administrative Clerk School Site	1.38	65,770	30,990
Head Custodian I	1.00	65,027	34,858
Custodian	1.00	49,590	32,329
Library Media Technician	0.75	37,830	14,943
Health Services Assistant	0.75	33,944	12,571
Paraeducator I	1.13	43,527	16,098
Yard and Duty Assistant	0.88	27,545	4,631
Subtotal FTE/Salaries & Benefits	**32.45**		**$3,841,533**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing 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	0
Variable Benefits		01-0000-0-3xxx-657-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-657-xxxx-xxxx-000-111	40,743
Operating Expenses		01-0000-0-5xxx-657-xxxx-xxxx-000-111	19,000
Capital Outlay		01-0000-0-6xxx-657-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$59,743**

TOTAL DISTRICT FUNDED BUDGET:	32.45		$3,901,276



Special Education	$352,407
Title I	$167,841
Supplemental Concentration	$140,704
Expanded Learning	$195,994
EL Programs	$46,069
Other Categorical	$720,349
Athletics	$2,995
Arts & Music in Schools	$222,346
District Funded	$3,836,930

TOTAL OAKDALE BUDGET: $5,685,635

Orchard Elementary

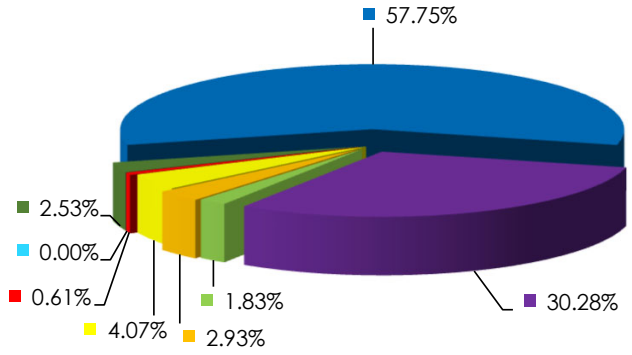
MELISSA CLARK
Principal

Projected 2025-26 Enrollment: 364 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.60	$1,487,108	$519,845
Principal	1.00	170,110	39,808
Counselor	1.00	76,150	27,695
Office Manager-Elementary	1.00	66,706	43,193
Administrative Clerk School Site	1.00	42,109	26,424
Head Custodian I	1.00	59,529	40,551
Custodian	1.00	56,095	31,571
Library Media Technician	0.38	15,002	5,574
Health Services Assistant	0.38	16,972	6,285
Paraeducator I	1.13	46,387	16,562
Yard and Duty Assistant	0.76	26,342	2,503
Subtotal FTE/Salaries & Benefits	**23.24**		**$2,822,521**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-660-xxxx-xxxx-999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-660-xxxx-xxxx-000-111	0
Classified Variable Salaries		01-0000-0-2xxx-660-xxxx-xxxx-000-111	0
Variable Benefits		01-0000-0-3xxx-660-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-660-xxxx-xxxx-000-111	15,300
Operating Expenses		01-0000-0-5xxx-660-xxxx-xxxx-000-111	11,100
Capital Outlay		01-0000-0-6xxx-660-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$26,400**

TOTAL DISTRICT FUNDED BUDGET:	23.24		$2,848,921



Special Education	$1,441,398
Title I	$87,075
Supplemental Concentration	$139,512
Expanded Learning	$193,572
EL Programs	$29,111
Other Categorical	$0
Arts & Music in Schools	$120,266
District Funded	$2,748,987

TOTAL ORCHARD BUDGET: $4,759,921

Pioneer Elementary

ISABEL ACOSTA, Ed.D.
Principal

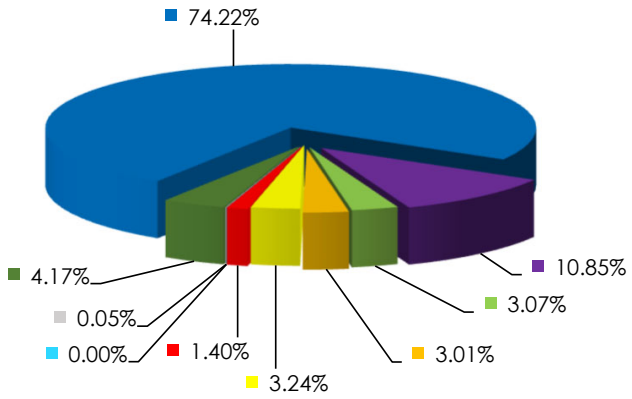
Projected 2025-26 Enrollment: 674

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	24.70	$2,390,572	$843,659
Principal	1.00	168,960	85,278
Vice Principal	1.00	137,138	40,961
Counselor	1.00	97,804	32,524
Office Manager-Elementary	1.00	59,266	44,906
Administrative Clerk School Site	1.38	66,308	31,010
Head Custodian I	1.00	63,478	34,289
Custodian	1.00	51,390	29,288
Library Media Technician	0.88	39,392	16,365
Health Services Assistant	0.38	14,718	5,456
Paraeducator I	1.25	46,219	29,387
Yard and Duty Assistant	1.00	35,756	3,363
Subtotal FTE/Salaries & Benefits	**35.58**		**$4,367,487**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-662-xxxx-xxxx-999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-662-xxxx-xxxx-000-111	2,600
Classified Variable Salaries		01-0000-0-2xxx-662-xxxx-xxxx-000-111	2,900
Variable Benefits		01-0000-0-3xxx-662-xxxx-xxxx-000-111	886
Materials and Supplies		01-0000-0-4xxx-662-xxxx-xxxx-000-111	40,536
Operating Expenses		01-0000-0-5xxx-662-xxxx-xxxx-000-111	22,500
Capital Outlay		01-0000-0-6xxx-662-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$69,422**

TOTAL DISTRICT FUNDED BUDGET:	35.58		$4,436,909



Special Education	$634,501
Title I	$179,829
Supplemental Concentration	$175,789
Expanded Learning	$189,239
EL Programs	$82,008
Other Categorical	$0
Athletics	$2,995
Arts & Music in Schools	$243,685
District Funded	$4,341,254

TOTAL PIONEER BUDGET: $5,849,300

Regency Park Elementary

MELISSA ROSSAVICK
Principal

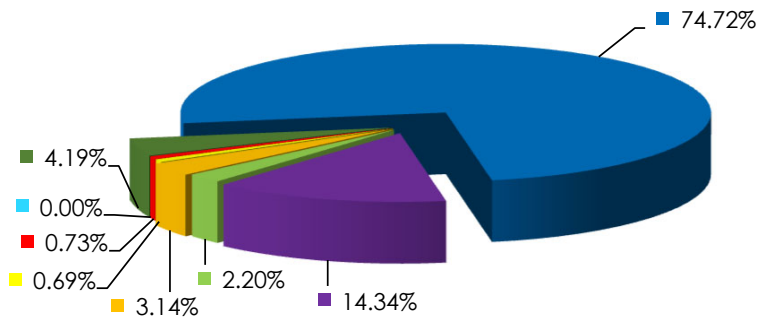
Projected 2025-26 Enrollment: 593

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	25.08	$2,655,458	$911,667
Principal	0.90	156,925	47,671
Vice Principal	1.00	121,851	37,552
Counselor	1.00	120,807	29,385
Office Manager-Elementary	1.00	58,266	24,252
Administrative Clerk School Site	1.00	46,049	18,815
Head Custodian I	1.00	68,123	43,714
Custodian	1.50	85,662	57,208
Library Media Technician	0.88	45,188	39,725
Health Services Assistant	0.75	34,944	23,787
Paraeducator I	3.00	109,993	63,814
Yard and Duty Assistant	1.00	32,340	9,197
Subtotal FTE/Salaries & Benefits	**38.10**		**$4,842,393**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0- xxxx-656-xxxx -xxxx -999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-656-xxxx -xxxx -000-111	4,000
Classified Variable Salaries		01-0000-0-2xxx-656-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx-656-xxxx -xxxx -000-111	892
Materials and Supplies		01-0000-0-4xxx-656-xxxx -xxxx -000-111	26,965
Operating Expenses		01-0000-0-5xxx-656-xxxx -xxxx -000-111	11,100
Capital Outlay		01-0000-0-6xxx-656-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	**-**		**$42,957**

TOTAL DISTRICT FUNDED BUDGET:	38.10		$4,885,350



Special Education	$911,274
Title I	$139,762
Supplemental Concentration	$199,580
Expanded Learning	$43,745
EL Programs	$46,211
Other Categorical	$0
Arts & Music in Schools	$266,357
District Funded	$4,749,122

TOTAL REGENCY PARK BUDGET: $6,356,051

Ridgepoint Elementary

DOUG EMERSON
Principal

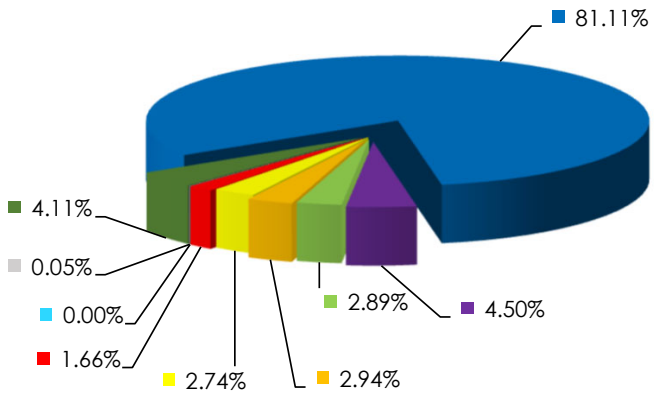
Projected 2025-26 Enrollment: 660

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	26.78	$2,903,471	$982,998
Principal	1.00	174,362	70,202
Vice Principal	1.00	139,881	45,277
Counselor	1.00	128,484	39,367
Office Manager-Elementary	1.00	63,674	24,713
Administrative Clerk School Site	1.38	63,854	26,309
Head Custodian I	1.00	59,529	32,835
Custodian	1.00	47,920	31,714
Library Media Technician	0.88	45,137	17,632
Health Services Assistant	0.75	36,231	13,412
Paraeducator I	1.25	49,812	20,497
Yard and Duty Assistant	1.00	32,984	6,062
Subtotal FTE/Salaries & Benefits	**38.03**		**$5,056,357**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-669-xxxx -xxxx -999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-669-xxxx -xxxx -000-111	3,276
Classified Variable Salaries		01-0000-0-2xxx-669-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx-669-xxxx -xxxx -000-111	731
Materials and Supplies		01-0000-0-4xxx-669-xxxx -xxxx -000-111	27,502
Operating Expenses		01-0000-0-5xxx-669-xxxx -xxxx -000-111	15,840
Capital Outlay		01-0000-0-6xxx-669-xxxx -xxxx -000-111	18,000
Subtotal Site Base Allocation	**-**		**$65,349**

TOTAL DISTRICT FUNDED BUDGET:	38.03		$5,121,706



Special Education	$278,869
Title I	$178,883
Supplemental Concentration	$182,053
Expanded Learning	$169,825
EL Programs	$102,478
Other Categorical	$0
Athletics	$2,995
Arts & Music in Schools	$254,540
District Funded	$5,020,987

TOTAL RIDGEPOINT BUDGET: $6,190,630

Sierra View Elementary

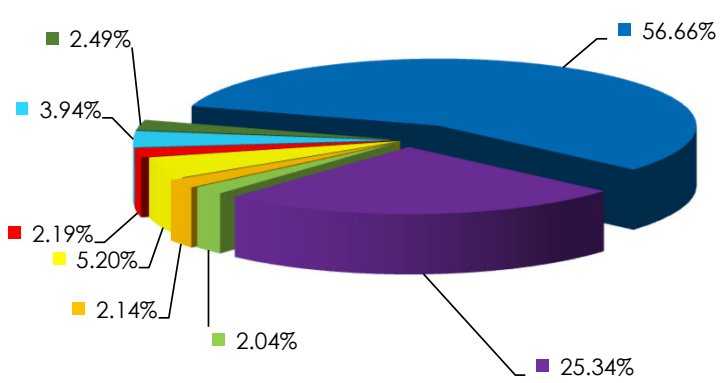
STEPHANIE TARRELL
Principal

Projected 2025-26 Enrollment: 304 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	12.50	$1,221,734	$485,393
Principal	1.00	174,362	61,984
Counselor	1.00	71,220	36,922
Office Manager-Elementary	1.00	54,846	31,112
Administrative Clerk School Site	1.00	41,744	26,290
Head Custodian I	1.00	69,671	25,720
Custodian	1.00	60,199	33,082
Library Media Technician	0.38	19,817	12,756
Health Services Assistant	0.38	15,997	11,177
Paraeducator I	0.25	8,350	785
Yard and Duty Assistant	0.75	24,482	12,460
Subtotal FTE/Salaries & Benefits	**20.25**		**$2,500,103**

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
Variable Benefits		01-0000-0-3xxx-677-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-677-xxxx-xxxx-000-111	8,251
Operating Expenses		01-0000-0-5xxx-677-xxxx-xxxx-000-111	13,800
Capital Outlay		01-0000-0-6xxx-677-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$22,051**

TOTAL DISTRICT FUNDED BUDGET:	20.25		$2,522,154



Special Education	$1,104,600
Title I	$88,968
Supplemental Concentration	$93,145
Expanded Learning	$226,687
EL Programs	$95,237
Other Categorical	$171,703
Arts & Music in Schools	$108,745
District Funded	$2,469,566

TOTAL SIERRA VIEW BUDGET: $4,358,651

Smythe Academy of Arts and Science Charter K-6

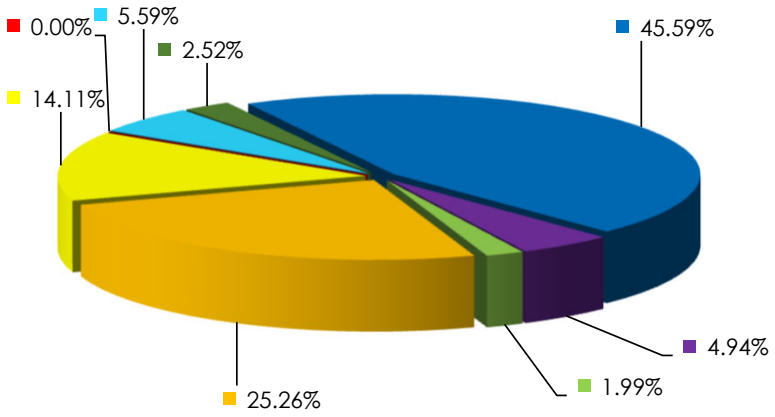
KENNETH DANDURAND
Principal

Projected 2025-26 Enrollment: 631 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	26.00	$2,563,110	$894,102
Principal	1.00	174,362	57,532
Office Manager-Elementary	1.00	60,940	45,522
Administrative Clerk School Site	1.00	49,000	41,128
Head Custodian I	1.00	51,615	29,923
Custodian	1.00	41,405	29,317
Library Media Technician	0.63	31,776	14,503
Health Services Assistant	0.38	14,016	5,668
Subtotal FTE/Salaries & Benefits	**32.00**		**$4,103,919**

CHART OF ACCOUNTS	FTE		ALLOCATION
SITE BASE ALLOCATION			
Site Staffing in Position Control		01-0000-0-xxxx-994-xxxx -xxxx -999-111	$0
Certificated Variable Salaries		01-0000-0-1xxx-994-xxxx -xxxx -000-111	0
Classified Variable Salaries		01-0000-0-2xxx-994-xxxx -xxxx -000-111	1,500
Variable Benefits		01-0000-0-3xxx-994-xxxx -xxxx -000-111	552
Materials and Supplies		01-0000-0-4xxx-994-xxxx -xxxx -000-111	17,897
Operating Expenses		01-0000-0-5xxx-994-xxxx -xxxx -000-111	15,755
Capital Outlay		01-0000-0-6xxx-994-xxxx -xxxx -000-111	10,000
Subtotal Site Base Allocation	**-**		**$45,704**

TOTAL DISTRICT FUNDED BUDGET:	32.00		$4,149,623



Special Education	$465,339
Title I	$187,401
Supplemental Concentration	$2,376,602
Expanded Learning	$1,327,418
EL Programs	$0
Other Categorical	$526,223
Arts & Music in Schools	$237,092
District Funded	$4,290,263

TOTAL SMYTHE K-6 BUDGET: $9,410,338

Strauch Elementary

CHERYL CHANDLER
Principal

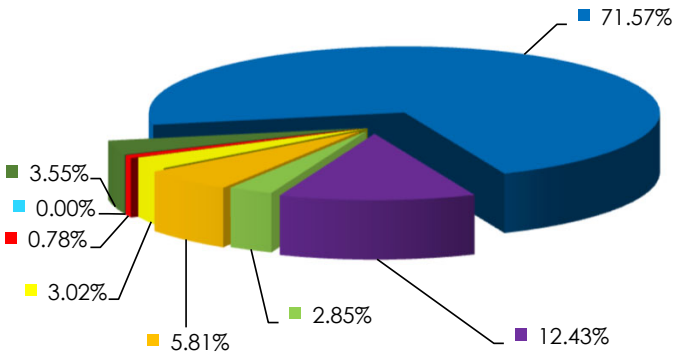
Projected 2025-26 Enrollment: 681

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	26.85	$2,595,716	$892,516
Principal	1.00	174,362	61,984
Vice Principal	1.00	124,288	38,095
Counselor	1.00	78,745	28,273
Office Manager-Elementary	1.00	56,309	23,532
Administrative Clerk School Site	1.00	40,309	15,040
Head Custodian I	1.00	61,930	22,871
Custodian	1.00	43,451	26,918
Landscape and Grounds Spec. Sr.	0.50	39,963	20,171
Library Media Technician	0.63	29,833	11,058
Health Services Assistant	0.38	19,941	12,802
Paraeducator I	3.13	125,670	80,510
Yard and Duty Assistant	1.00	33,391	5,181
Subtotal FTE/Salaries & Benefits	**39.48**		**$4,662,859**

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	4,500
Classified Variable Salaries		01-0000-0-2xxx-680-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx-680-xxxx -xxxx -000-111	1,004
Materials and Supplies		01-0000-0-4xxx-680-xxxx -xxxx -000-111	26,162
Operating Expenses		01-0000-0-5xxx-680-xxxx -xxxx -000-111	17,700
Capital Outlay		01-0000-0-6xxx-680-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	**-**		**$49,366**

TOTAL DISTRICT FUNDED BUDGET:	39.48		$4,712,225



Special Education	$797,546
Title I	$182,668
Supplemental Concentration	$372,890
Expanded Learning	$193,572
EL Programs	$50,020
Other Categorical	$0
Arts & Music in Schools	$227,547
District Funded	$4,593,416

TOTAL STRAUCH BUDGET: $6,417,659

Village Elementary

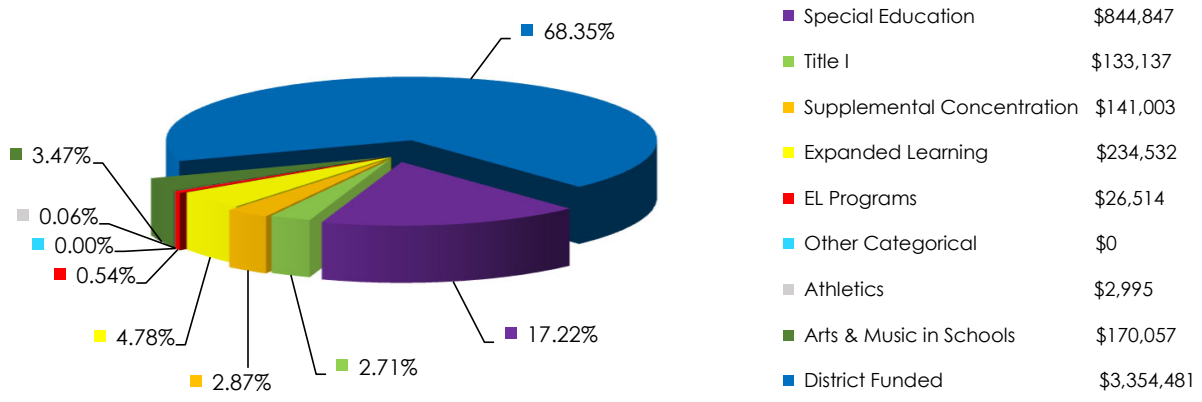
LAQUITA ULRICH
Principal

Projected 2025-26 Enrollment: 468 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	19.73	$1,673,011	$613,436
Principal	1.00	161,446	46,383
Vice Principal	1.00	126,117	42,207
Counselor	1.00	122,583	38,051
Office Manager-Elementary	1.00	54,936	34,297
Administrative Clerk School Site	1.38	55,468	17,674
Head Custodian I	1.00	69,671	54,160
Custodian	1.00	49,590	18,329
Library Media Technician	0.75	37,832	14,002
Health Services Assistant	0.38	15,997	11,177
Paraeducator I	2.00	69,781	27,051
Yard and Duty Assistant	0.75	23,111	7,792
Subtotal FTE/Salaries & Benefits	**30.98**		**$3,384,102**

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	7,000
Classified Variable Salaries		01-0000-0-2xxx-689-xxxx -xxxx -000-111	0
Variable Benefits		01-0000-0-3xxx-689-xxxx -xxxx -000-111	1,179
Materials and Supplies		01-0000-0-4xxx-689-xxxx -xxxx -000-111	28,927
Operating Expenses		01-0000-0-5xxx-689-xxxx -xxxx -000-111	14,700
Capital Outlay		01-0000-0-6xxx-689-xxxx -xxxx -000-111	0
Subtotal Site Base Allocation	**-**		**$51,806**

TOTAL DISTRICT FUNDED BUDGET:	30.98		$3,435,908



TOTAL VILLAGE BUDGET: $4,907,566

Westside Elementary

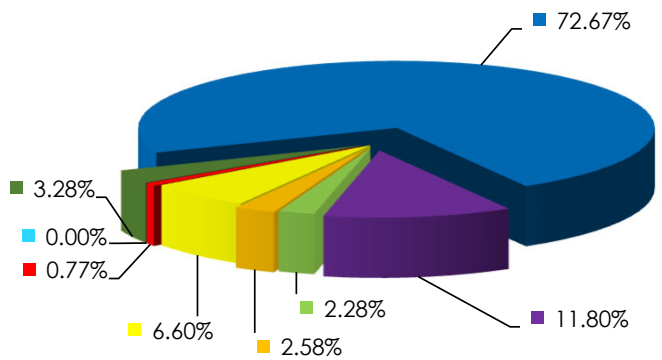
KRISTINA JORDAN
Principal

Projected 2025-26 Enrollment: 365 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	14.53	$1,645,308	$550,667
Principal	0.80	139,490	58,244
Counselor	1.00	120,807	29,753
Office Manager-Elementary	1.00	65,190	34,919
Administrative Clerk School Site	1.00	46,049	27,874
Head Custodian I	1.00	62,930	34,087
Custodian	1.00	53,638	30,667
Library Media Technician	0.75	36,030	16,069
Health Services Assistant	0.38	15,997	6,946
Paraeducator I	0.25	10,023	943
Yard and Duty Assistant	0.88	29,960	6,252
Subtotal FTE/Salaries & Benefits	**22.58**		**$3,021,843**

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
Variable Benefits		01-0000-0-3xxx-691-xxxx-xxxx-000-111	0
Materials and Supplies		01-0000-0-4xxx-691-xxxx-xxxx-000-111	20,415
Operating Expenses		01-0000-0-5xxx-691-xxxx-xxxx-000-111	6,061
Capital Outlay		01-0000-0-6xxx-691-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$26,476**

TOTAL DISTRICT FUNDED BUDGET:	22.58		$3,048,319



Special Education	$484,803
Title I	$93,701
Supplemental Concentration	$106,076
Expanded Learning	$271,152
EL Programs	$31,616
Other Categorical	$0
Arts & Music in Schools	$134,884
District Funded	$2,984,618

TOTAL WESTSIDE BUDGET: $4,106,850

Woodlake Elementary

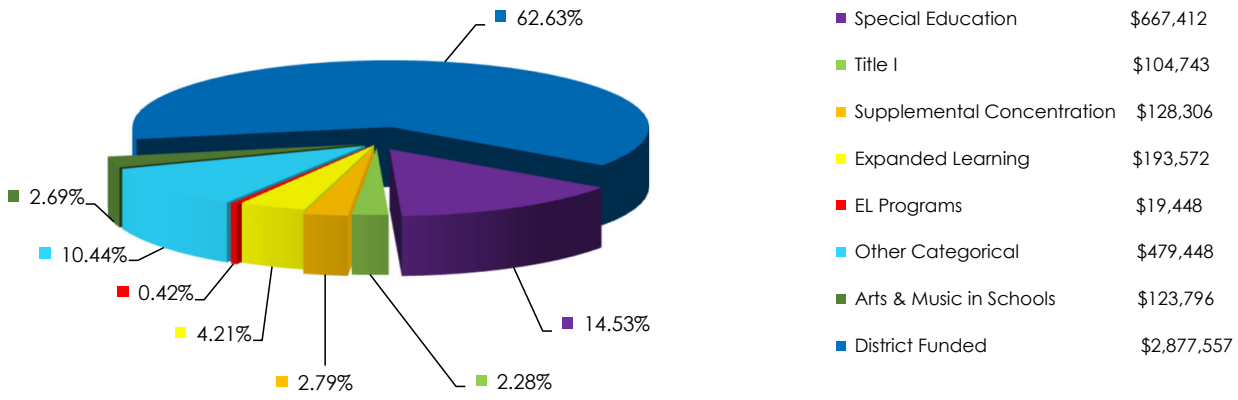
DEBRA CHANDLER
Principal

Projected 2025-26 Enrollment: 361 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	16.63	$1,525,971	$536,644
Principal	1.00	174,362	57,532
Counselor	1.00	78,745	39,613
Office Manager-Elementary	1.00	56,880	31,860
Administrative Clerk School Site	1.00	47,200	18,391
Head Custodian I	1.00	69,671	27,509
Custodian	1.00	54,726	31,068
Library Media Technician	0.38	18,200	12,161
Health Services Assistant	0.38	14,016	5,668
Paraeducator I	1.13	44,978	17,613
Paraeducator - Independence Facilitator	0.88	31,675	11,736
Yard and Duty Assistant	0.75	24,207	2,276
Subtotal FTE/Salaries & Benefits	**26.13**		**$2,932,702**

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	1,700
Classified Variable Salaries		01-0000-0-2xxx-693-xxxx-xxxx-000-111	2,160
Variable Benefits		01-0000-0-3xxx-693-xxxx-xxxx-000-111	849
Materials and Supplies		01-0000-0-4xxx-693-xxxx-xxxx-000-111	13,480
Operating Expenses		01-0000-0-5xxx-693-xxxx-xxxx-000-111	7,982
Capital Outlay		01-0000-0-6xxx-693-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$26,171**

TOTAL DISTRICT FUNDED BUDGET:	26.13		$2,958,873



TOTAL WOODLAKE BUDGET: $4,594,282

Woodridge Elementary

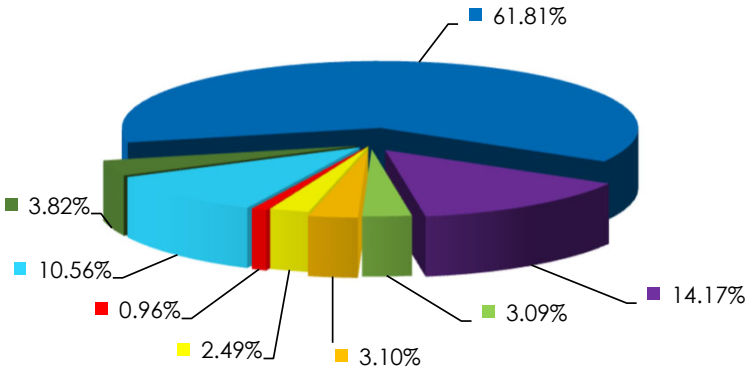
SUZEN HOLTEMANN
Principal

Projected 2025-26 Enrollment: 823 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	32.23	$2,824,549	$1,049,352
Principal	1.00	148,470	47,193
Vice Principal	1.00	126,117	51,223
Counselor	1.00	74,150	30,616
Office Manager-Elementary	1.00	53,046	30,449
Administrative Clerk School Site	1.50	61,696	30,805
Head Custodian I	1.00	58,067	33,000
Custodian	1.50	80,398	41,026
Library Media Technician	0.75	36,030	14,281
Health Services Assistant	0.38	18,674	7,806
Paraeducator I	3.25	132,831	63,721
Yard and Duty Assistant	1.13	35,975	14,015
Subtotal FTE/Salaries & Benefits	**45.73**		**$5,063,490**

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	5,000
Classified Variable Salaries		01-0000-0-2xxx-695-xxxx-xxxx-000-111	7,000
Variable Benefits		01-0000-0-3xxx-695-xxxx-xxxx-000-111	3,270
Materials and Supplies		01-0000-0-4xxx-695-xxxx-xxxx-000-111	32,097
Operating Expenses		01-0000-0-5xxx-695-xxxx-xxxx-000-111	12,300
Capital Outlay		01-0000-0-6xxx-695-xxxx-xxxx-000-111	0
Subtotal Site Base Allocation	**-**		**$59,667**

TOTAL DISTRICT FUNDED BUDGET:	45.73		$5,123,157



Special Education	$1,142,447
Title I	$248,921
Supplemental Concentration	$249,616
Expanded Learning	$200,898
EL Programs	$77,792
Other Categorical	$851,798
Arts & Music in Schools	$307,877
District Funded	$4,984,162

TOTAL WOODRIDGE BUDGET: $8,063,511


TwinRivers
UNIFIED SCHOOL DISTRICT

Middle Schools (Grades 7 through 8) Our district provides five (5) middle schools ranging from 337 (Rio Tierra Junior High) to 528 (Foothill Ranch Middle School) students. We also offer six (6) dependent charter sites (three charter schools). The dependent charter schools' governance is the Twin Rivers Unified School District Board of Trustees.

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

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

School staffing is provided centrally. In addition, our middle schools receive a general purpose School Site Base Allocation of $216.37 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

		Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
		01	0000	0	XXXX	958	XXXX	XXXX	XXX	111
$19,116	GENERAL EDUCATION									
0	AVID									
0	STAFF DEV - INSTRUCTIONAL									
385	INSTRUC. MEDIA-LIBRARY									
0	PARENT PARTICIPATION									
4,300	SCHOOL ADMINISTRATION									
0	HEALTH SERVICES									
0	LOST TEXTBOOKS/CHROMEBOOKS									
0	VARIABLE SALARIES									
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)									
$23,801	**2025-26 Allocation**									

01-0000-0-XXXX-958-1110-1000-000-111	
01-0000-0-XXXX-958-1195-1000-000-111	
01-0000-0-XXXX-958-1695-1000-000-111	
01-0000-0-XXXX-958-0000-2420-000-111	
01-0000-0-XXXX-958-0000-2495-000-111	
01-0000-0-XXXX-958-0000-2700-000-111	
01-0000-0-XXXX-958-0000-3140-000-111	
01-0000-0-XXXX-958-1755-1000-000-111	
01-0000-0-XXXX-958-XXXX-XXXX-000-111	
01-0000-0-XXXX-958-XXXX-XXXX-999-111	

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

Eastside Charter 7-8

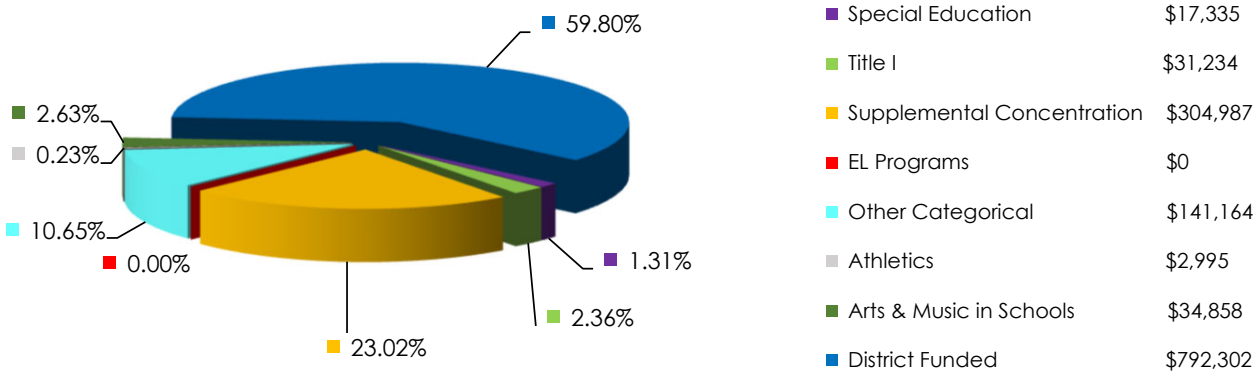
ANNA TYSON, Ed.D.
Principal

Projected 2025-26 Enrollment: 116 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	$435,902	$161,555
Principal	0.20	31,902	9,931
Counselor	0.60	78,050	28,416
Administrative Clerk School Site	0.63	29,499	13,197
Subtotal FTE/Salaries & Benefits	**6.43**		**$788,452**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			23,801
Subtotal Site Base Allocation	**-**		**$23,801**

TOTAL DISTRICT FUNDED BUDGET:	6.43		$812,253



TOTAL EASTSIDE CHARTER BUDGET: $1,324,875

FOOTHILL RANCH MIDDLE SCHOOL

CHART OF ACCOUNTS - Site Base Allocation

Fund	*Resource*	*Project Year*	*Object*	*School Location*	*Goal*	*Function*	*LO1*	*LO2*
01	*0000*	*0*	*XXXX*	*710*	*XXXX*	*XXXX*	*XXX*	*111*

$76,161	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
10,251	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-710-0000-2420-000-111
14,100	SCHOOL ADMINISTRATION	01-0000-0-XXXX-710-0000-2700-000-111
0	COUNSELING	01-0000-0-XXXX-710-0000-3110-000-111
500	HEALTH SERVICES	01-0000-0-XXXX-710-0000-3140-000-111
0	PLANT OPERATIONS	01-0000-0-XXXX-710-0000-8200-000-111
0	BUILDINGS & IMPROVEMENT	01-0000-0-XXXX-710-0000-8500-000-111
0	GENERAL SHOP RESALE	01-0000-0-XXXX-710-1401-1000-000-111
0	LOST TEXTBOOKS/CHROMEBOOKS	01-0000-0-XXXX-710-1755-1000-000-111
7,606	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-710-XXXX-XXXX-000-111
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-710-XXXX-XXXX-999-111
$108,618	**2025-26 Allocation**	

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

Foothill Ranch Middle School

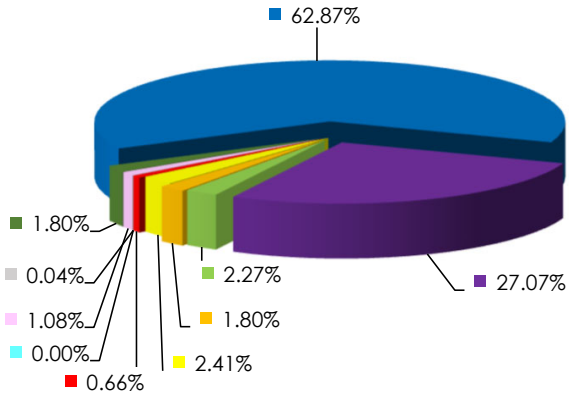
GEORGE PORTER
Principal

Projected 2025-26 Enrollment: 528 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	19.00	$1,896,966	$664,342
Principal	1.00	170,132	48,656
Vice Principal	1.00	151,707	52,479
Counselor	1.00	106,995	34,574
Activity Director	1.00	103,519	33,385
Office Manager Middle School/Alternative	1.00	71,079	37,086
Administrative Clerk School Senior	1.00	59,943	32,987
Attendance Clerk	1.00	58,855	32,587
Academic Intervention Specialist Bilingual Senior	0.75	45,209	27,197
Campus Safety Specialist	0.88	37,326	24,664
Library Media Technician Secondary	1.00	46,728	18,218
Health Services Assistant	1.00	55,326	31,288
Head Custodian II	1.00	69,086	49,492
Landscape and Grounds Specialist-Senior	0.50	37,353	13,786
Custodian	2.00	99,305	58,400
Subtotal FTE/Salaries & Benefits	**33.13**		**$4,168,670**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			7,606
Materials/Supplies/Operations			101,012
Subtotal Site Base Allocation	**-**		**$108,618**

TOTAL DISTRICT FUNDED BUDGET:	33.13		$4,277,288



Special Education	$1,804,435
Title I	$151,120
Supplemental Concentration	$120,085
Expanded Learning	$160,633
EL Programs	$43,666
Other Categorical	$0
Athletics	$2,995
CTE Programs	$72,024
Arts & Music in Schools	$120,086
District Funded	$4,190,879

TOTAL FOOTHILL RANCH BUDGET: $6,665,923

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

Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
01	*0000*	*0*	*XXXX*	*960*	*XXXX*	*XXXX*	*XXX*	*111*

$17,054	GENERAL EDUCATION	01-0000-0-XXXX-960-1110-1000-000-111
0	AVID	01-0000-0-XXXX-960-1195-1000-000-111
0	STAFF DEV - INSTRUCTIONAL	01-0000-0-XXXX-960-1695-1000-000-111
396	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-960-0000-2420-000-111
0	PARENT PARTICIPATION	01-0000-0-XXXX-960-0000-2495-000-111
7,000	SCHOOL ADMINISTRATION	01-0000-0-XXXX-960-0000-2700-000-111
0	HEALTH SERVICES	01-0000-0-XXXX-960-0000-3140-000-111
0	LOST TEXTBOOKS/CHROMEBOOKS	01-0000-0-XXXX-960-1755-1000-000-111
0	VARIABLE SALARIES	01-0000-0-XXXX-960-XXXX-XXXX-000-111
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-960-XXXX-XXXX-999-111
$24,450	**2025-26 Allocation**	

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

Frontier Charter 7-8

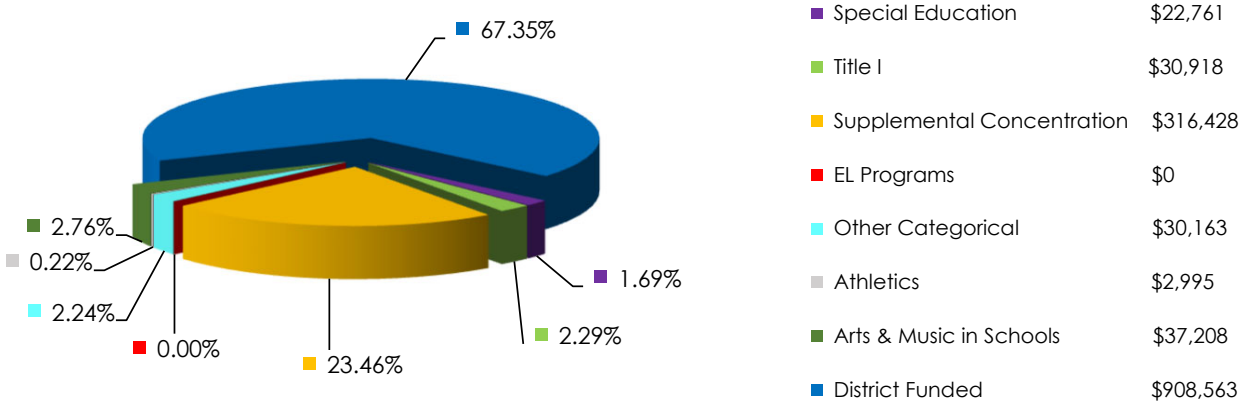
MAI YANG
Principal

Projected 2025-26 Enrollment: 119 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	$537,183	$184,383
Principal	0.20	34,226	9,709
Administrative Clerk School Site	0.63	25,801	11,612
Subtotal FTE/Salaries & Benefits	**5.83**		**$802,914**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			24,450
Subtotal Site Base Allocation	**-**		**$24,450**

TOTAL DISTRICT FUNDED BUDGET:	5.83		$827,364



TOTAL FRONTIER CHARTER BUDGET: $1,349,036

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

	Fund		***Resource***	***Project Year***	***Object***	***School Location***	***Goal***	***Function***	***LO1***	***LO2***
	01	-	***0000***	- ***0*** -	***XXXX***	- ***730*** -	***XXXX***	- ***XXXX*** -	***XXX***	- ***111***
$42,200	GENERAL EDUCATION						01-0000-0-XXXX-730-1110-1000-000-111			
0	SCHOOL SPONSORED						01-0000-0-XXXX-730-1145-4100-000-111			
0	RESERVE						01-0000-0-XXXX-730-1632-2700-000-111			
0	AVID						01-0000-0-XXXX-730-1195-1000-000-111			
0	ART						01-0000-0-XXXX-730-1230-1000-000-111			
0	DRAFTING						01-0000-0-XXXX-730-1330-1000-000-111			
0	ESL						01-0000-0-XXXX-730-1356-1000-000-111			
0	FOREIGN LANGUAGE						01-0000-0-XXXX-730-1385-1000-000-111			
0	MATHEMATICS						01-0000-0-XXXX-730-1500-1000-000-111			
0	MUSIC						01-0000-0-XXXX-730-1520-1000-000-111			
0	PHYSICAL EDUCATION						01-0000-0-XXXX-730-1550-1000-000-111			
0	SCIENCE						01-0000-0-XXXX-730-1600-1000-000-111			
0	STAFF DEV - INSTRUCTIONAL						01-0000-0-XXXX-730-1695-1000-000-111			
0	PERFORMING ARTS						01-0000-0-XXXX-730-1800-1000-000-111			
3,018	INSTRUC. MEDIA-LIBRARY						01-0000-0-XXXX-730-0000-2420-000-111			
0	PARENT PARTICIPATION						01-0000-0-XXXX-730-0000-2495-000-111			
36,800	SCHOOL ADMINISTRATION						01-0000-0-XXXX-730-0000-2700-000-111			
0	COUNSELING						01-0000-0-XXXX-730-0000-3110-000-111			
3,000	HEALTH SERVICES						01-0000-0-XXXX-730-0000-3140-000-111			
0	OPERATIONS						01-0000-0-XXXX-730-0000-8200-000-111			
4,368	LOST TEXTBOOKS/CHROMEBOOKS						01-0000-0-XXXX-730-1755-1000-000-111			
11,442	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)						01-0000-0-XXXX-730-XXXX-XXXX-000-111			
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)						01-0000-0-XXXX-730-XXXX-XXXX-999-111			
$100,828	**2025-26 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

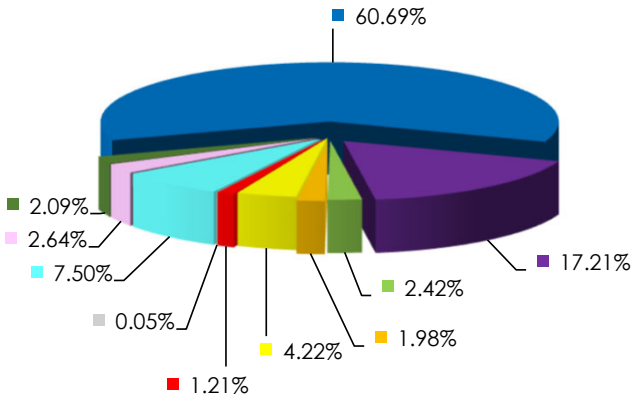
RACHEL WILLIAMS
Principal

Projected 2025-26 Enrollment: 491 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	19.80	$1,662,175	$659,783
Principal	1.00	156,459	48,975
Vice Principal	1.00	134,796	53,159
Counselor	1.00	100,778	39,820
Activity Director	1.00	103,519	33,799
Office Manager Middle School/Alternative	1.00	59,916	32,977
Administrative Clerk School Senior	1.00	53,599	19,805
School Administrative Specialist	1.00	58,167	44,502
Attendance Clerk	1.00	48,612	28,817
Campus Safety Specialist	0.88	39,601	25,501
Library Media Technician Secondary	1.00	54,723	31,066
Health Services Assistant	0.75	34,135	13,328
Head Custodian II	1.00	69,086	26,704
Custodian	2.00	99,264	48,240
Landscape and Grounds Specialist-Senior	0.50	36,853	14,376
Subtotal FTE/Salaries & Benefits	**33.93**		**$3,832,535**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			11,442
Materials/Supplies/Operations			89,386
Subtotal Site Base Allocation	**-**		**$100,828**

TOTAL DISTRICT FUNDED BUDGET:	33.93		$3,933,363



Special Education	$1,075,330
Title I	$151,120
Supplemental Concentration	$123,512
Expanded Learning	$263,478
EL Programs	$75,783
Athletics	$468,571
Other Categorical	$164,656
CTE Programs	$130,417
Arts & Music in Schools	$3,790,842
District Funded	$6,246,704

TOTAL MARTIN LUTHER KING JR. BUDGET: $6,246,704

NORWOOD JUNIOR HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation

		Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
		01	0000	0	XXXX	780	XXXX	XXXX	XXX	111
$71,224	GENERAL EDUCATION									
0	AVID									
0	AGRICULTURE									
0	ART									
0	DRAMA									
0	ENGLISH									
0	ESL									
0	FOREIGN LANGUAGE									
0	HIGH RISK SPECIALIST									
0	MATHEMATICS									
0	MUSIC									
0	PHYSICAL EDUCATION									
0	SCIENCE									
0	SOCIAL SCIENCE									
0	STAFF DEV - INSTRUCTIONAL									
0	SPECIAL EDUCATION									
1,568	INSTRUC. MEDIA-LIBRARY									
12,450	SCHOOL ADMINISTRATION									
0	COUNSELING									
1,000	HEALTH SERVICES									
0	TESTING									
0	PLANT OPERATIONS									
8,000	LOST TEXTBOOKS/CHROMEBOOKS									
2,692	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)									
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)									
$96,934	**2025-26 Allocation**									

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

Norwood Junior High School

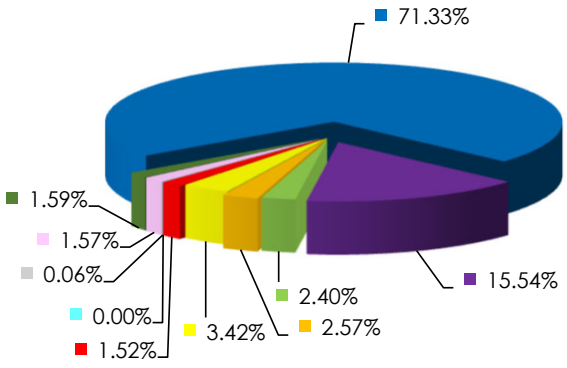
LETICIA KIWAN, Ed.D.
Principal

Projected 2025-26 Enrollment: 472 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	18.60	$1,589,758	$628,419
Principal	1.00	175,535	57,793
Vice Principal	1.00	150,173	52,137
Counselor	1.00	89,420	30,654
Activity Director	1.00	108,694	34,617
Office Manager Middle School/Alternative	1.00	58,866	22,685
Academic Intervention Specialist Senior	0.75	43,432	18,793
Administrative Clerk School Senior	1.00	58,549	40,190
Attendance Clerk	1.00	54,505	38,702
Library Media Technician Secondary	1.00	57,392	32,049
Health Services Assistant	0.75	35,420	23,962
Campus Safety Specialist	0.88	32,704	12,114
Head Custodian II	1.00	63,162	34,172
Custodian	2.00	95,234	56,902
Landscape and Grounds Specialist-Senior	1.00	69,489	36,501
Subtotal FTE/Salaries & Benefits	**32.98**		**$3,802,023**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			2,692
Materials/Supplies/Operations			94,242
Subtotal Site Base Allocation	**-**		**$96,934**

TOTAL DISTRICT FUNDED BUDGET:	32.98		$3,898,957



Special Education	$824,216
Title I	$127,142
Supplemental Concentration	$136,084
Expanded Learning	$181,384
EL Programs	$80,723
Other Categorical	$0
Athletics	$2,995
CTE Programs	$83,403
Arts & Music in Schools	$84,274
District Funded	$3,783,034

TOTAL NORWOOD BUDGET: $5,303,255

REGENCY PARK CHARTER 7-8

CHART OF ACCOUNTS - Site Base Allocation

		Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
		01	0000	0	XXXX	986	XXXX	XXXX	XXX	111
$18,540	GENERAL EDUCATION									
0	AVID									
0	STAFF DEV - INSTRUCTIONAL									
438	INSTRUC. MEDIA-LIBRARY									
0	PARENT PARTICIPATION									
6,700	SCHOOL ADMINISTRATION									
0	HEALTH SERVICES									
0	LOST TEXTBOOKS/CHROMEBOOKS									
1,368	VARIABLE SALARIES									
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)									
$27,046	**2025-26 Allocation**									

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

Regency Park Charter

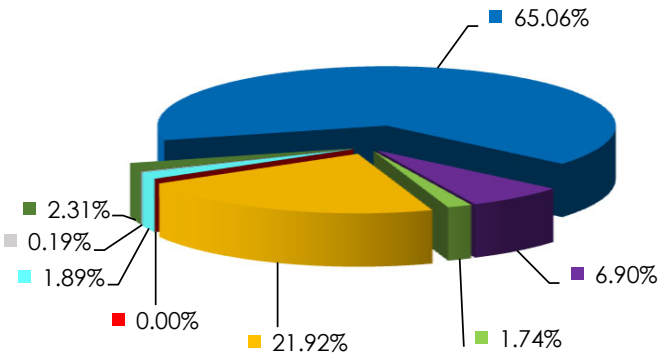
MELISSA ROSSAVICK
Principal

Projected 2025-26 Enrollment: 132 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	$574,880	$181,255
Principal	0.10	17,437	5,297
Guidance & Learning Specialist - Elementary	0.50	71,312	27,212
Administrative Clerk School Site	0.63	26,090	18,430
Subtotal FTE/Salaries & Benefits	**6.23**		**$921,913**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			1,368
Materials/Supplies/Operations			25,678
Subtotal Site Base Allocation	**-**		**$27,046**

TOTAL DISTRICT FUNDED BUDGET:	6.23		$948,959



Special Education	$110,230
Title I	$27,763
Supplemental Concentration	$350,331
EL Programs	$0
Other Categorical	$30,163
Athletics	$2,995
Arts & Music in Schools	$36,859
District Funded	$1,039,693

TOTAL REGENCY PARK CHARTER BUDGET: $1,598,034

RIO LINDA PREPARATORY ACADEMY
CHART OF ACCOUNTS - Site Base Allocation

	Fund - Resource - Project Year - Object - School Location - Goal - Function - LO1 - LO2	
	01 - 0000 - 0 - XXXX - 714 - XXXX - XXXX - XXX - 111	
$25,607	GENERAL EDUCATION	01-0000-0-XXXX-714-1110-1000-000-111
0	RESERVE	01-0000-0-XXXX-714-1632-1000-000-111
0	ATHLETICS	01-0000-0-XXXX-714-1240-4200-000-111
0	AVID	01-0000-0-XXXX-714-1195-1000-000-111
0	ENGLISH	01-0000-0-XXXX-714-1355-1000-000-111
0	JOURNALISM	01-0000-0-XXXX-714-1435-1000-000-111
0	MATHEMATICS	01-0000-0-XXXX-714-1500-1000-000-111
0	MUSIC	01-0000-0-XXXX-714-1520-1000-000-111
0	PHYSICAL EDUCATION	01-0000-0-XXXX-714-1550-1000-000-111
0	SCIENCE	01-0000-0-XXXX-714-1600-1000-000-111
0	SOCIAL SCIENCE	01-0000-0-XXXX-714-1650-1000-000-111
0	SPECIAL EDUCATION	01-0000-0-XXXX-714-576X-1110-000-111
1,120	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-714-0000-2420-000-111
0	PARENT PARTICIPATION	01-0000-0-XXXX-714-0000-2495-000-111
23,000	SCHOOL ADMINISTRATION	01-0000-0-XXXX-714-0000-2700-000-111
0	COUNSELING	01-0000-0-XXXX-714-0000-3110-000-111
300	HEALTH SERVICES	01-0000-0-XXXX-714-0000-3140-000-111
0	TESTING	01-0000-0-XXXX-714-0000-3160-000-111
0	OPERATIONS	01-0000-0-XXXX-714-0000-8200-000-111
0	SCHOOL SAFETY	01-0000-0-XXXX-714-0000-8300-000-111
8,000	LOST TEXTBOOKS/CHROMEBOOKS	01-0000-0-XXXX-714-1755-1000-000-111
11,211	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
$69,238	**2025-26 Allocation**	

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

Rio Linda Preparatory Academy

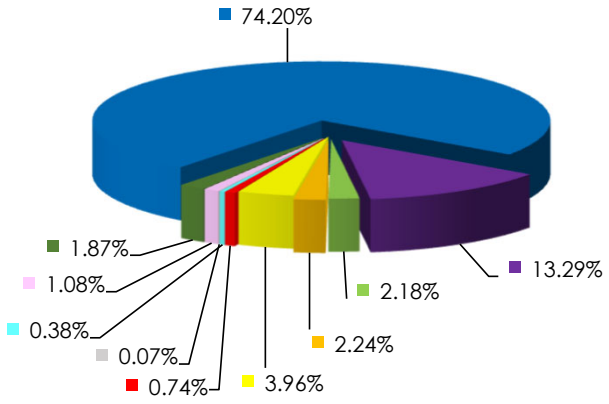
NICK SEILER
Principal

Projected 2025-26 Enrollment: 337 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	12.40	$1,177,975	$453,669
Principal	1.00	180,340	58,865
Vice Principal	1.00	147,285	43,224
Counselor	1.00	124,533	46,214
Activity Director	1.00	129,672	39,296
Office Manager Middle School/Alternative	1.00	59,916	36,129
Attendance Clerk	1.00	53,505	22,500
School Administrative Specialist	1.00	53,696	21,878
Campus Safety Specialist	0.88	37,326	16,546
Library Media Technician Secondary	1.00	53,388	30,575
Health Services Assistant	1.00	52,867	20,735
Head Custodian II	1.00	67,401	35,732
Custodian	2.00	110,453	83,953
Landscape and Grounds Specialist-Senior	0.50	34,744	18,250
Subtotal FTE/Salaries & Benefits	**25.78**		**$3,210,667**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			11,211
Materials/Supplies/Operations			58,027
Subtotal Site Base Allocation	**-**		**$69,238**

TOTAL DISTRICT FUNDED BUDGET:	25.78		$3,279,905



Special Education	$571,197
Title I	$93,701
Supplemental Concentration	$96,132
Expanded Learning	$170,315
EL Programs	$31,688
Other Categorical	$16,160
Athletics	$2,995
CTE Programs	$46,509
Arts & Music in Schools	$80,422
District Funded	$3,189,918

TOTAL RIO LINDA PREPARATORY ACADEMY BUDGET: $4,299,037

RIO TIERRA JUNIOR HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation

Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
01	0000	0	XXXX	750	XXXX	XXXX	XXX	111

$45,443	GENERAL EDUCATION	01-0000-0-XXXX-750-1110-1000-000-111
0	RESERVE	01-0000-0-XXXX-750-1632-1000-000-111
0	AVID	01-0000-0-XXXX-750-1195-1000-000-111
0	ARTS	01-0000-0-XXXX-750-1230-1000-000-111
0	MECHANICAL DRAWING	01-0000-0-XXXX-750-1330-1000-000-111
0	ENGLISH	01-0000-0-XXXX-750-1355-1000-000-111
0	ESL	01-0000-0-XXXX-750-1356-1000-000-111
0	FOREIGN LANGUAGE	01-0000-0-XXXX-750-1385-1000-000-111
0	MATHEMATICS	01-0000-0-XXXX-750-1500-1000-000-111
0	MUSIC	01-0000-0-XXXX-750-1520-1000-000-111
0	PHYSICAL EDUCATION	01-0000-0-XXXX-750-1550-1000-000-111
0	SCIENCE	01-0000-0-XXXX-750-1600-1000-000-111
0	SOCIAL SCIENCE	01-0000-0-XXXX-750-1650-1000-000-111
0	WOODSHOP	01-0000-0-XXXX-750-1900-1000-000-111
1,960	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-750-0000-2420-000-111
8,800	SCHOOL ADMINISTRATION	01-0000-0-XXXX-750-0000-2700-000-111
0	TESTING	01-0000-0-XXXX-750-0000-3160-000-111
1,000	COUNSELING	01-0000-0-XXXX-750-0000-3110-000-111
400	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
6,000	LOST TEXTBOOKS/CHROMEBOOKS	01-0000-0-XXXX-750-1755-1000-000-111
5,635	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
$69,238	**2025-26 Allocation**	

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

Rio Tierra Junior High School

ADAM SINOR
Principal

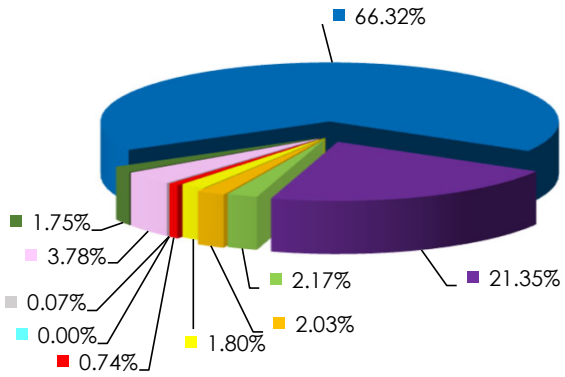
Projected 2025-26 Enrollment: 337

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	13.20	$1,044,691	$415,053
Principal	1.00	180,340	58,865
Vice Principal	1.00	154,741	57,127
Counselor	1.00	119,018	49,160
Activity Director	1.00	114,747	34,953
Office Manager Middle School/Alternative	1.00	66,120	35,261
Attendance Clerk	1.00	47,812	17,675
School Administrative Specialist	1.00	54,558	31,005
Campus Safety Specialist	0.88	41,401	26,163
Library Media Technician Secondary	1.00	52,318	30,181
Health Services Assistant	0.75	36,884	24,501
Head Custodian II	1.00	66,064	35,240
Custodian	2.00	96,090	46,369
Landscape and Grounds Specialist-Senior	0.50	39,963	20,171
Paraeducator I	0.92	33,259	25,225
Subtotal FTE/Salaries & Benefits	**27.24**		**$3,054,955**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			5,635
Materials/Supplies/Operations			63,603
Subtotal Site Base Allocation	**-**		**$69,238**

TOTAL DISTRICT FUNDED BUDGET:	27.24		$3,124,193



Special Education	$959,720
Title I	$97,486
Supplemental Concentration	$91,200
Expanded Learning	$80,907
EL Programs	$33,345
Other Categorical	$0
Athletics	$2,995
CTE Programs	$170,060
Arts & Music in Schools	$78,514
District Funded	$2,981,048

TOTAL RIO TIERRA BUDGET: $4,495,275

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

		Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
		01	0000	0	XXXX	995	XXXX	XXXX	XXX	111
$56,200	GENERAL EDUCATION									
0	AVID									
0	ART									
0	COMPUTER SCIENCE									
0	ATHLETICS									
0	DRAMA									
0	ENGLISH									
0	ESL									
0	JOURNALISM									
0	LEADERSHIP									
0	MATH									
0	PHYSICAL EDUCATION									
0	SCIENCE									
0	SOCIAL SCIENCE									
0	VISUAL & PERFORMING ARTS									
1,502	INSTRUC. MEDIA-LIBRARY									
23,771	SCHOOL ADMINISTRATION									
0	COUNSELING									
0	HEALTH SERVICES									
0	PLANT OPERATIONS									
1,000	LOST TEXTBOOKS/CHROMEBOOKS									
8,758	Professional Development									
1,592	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)									
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)									
$92,823	**2025-26 Allocation**									

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

Smythe Academy of Arts and Science Charter 7-8

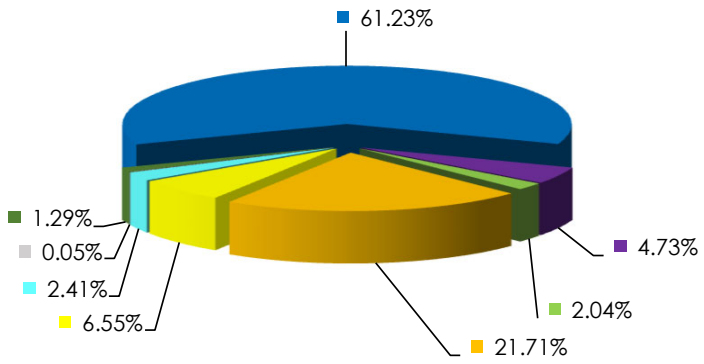
CASEY GONG
Principal

Projected 2025-26 Enrollment: 452 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	16.00	$1,784,337	$550,441
Principal	1.00	165,983	47,395
Vice Principal	0.50	75,483	21,984
Counselor	0.60	75,890	18,611
Office Manager Middle School/Alternative	1.00	63,544	46,481
Administrative Clerk School Senior	1.00	55,399	31,315
Attendance Clerk	1.00	55,234	43,422
Academic Intervention Specialist Bilingual Senior	0.75	56,394	34,737
Library Media Technician Secondary	1.00	54,723	31,066
Health Services Assistant	0.75	33,385	22,865
Paraeducator I	0.88	33,733	8,532
Head Custodian II	1.00	75,826	38,833
Custodian	1.50	70,282	31,408
Subtotal FTE/Salaries & Benefits	**26.98**		**$3,527,303**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			1,592
Materials/Supplies/Operations			91,231
Subtotal Site Base Allocation	**-**		**$92,823**

TOTAL DISTRICT FUNDED BUDGET:	26.98		$3,620,126



Special Education	$313,577
Title I	$135,030
Supplemental Concentration	$1,438,525
Expanded Learning	$433,807
Other Categorical	$159,360
Athletics	$2,995
Arts & Music in Schools	$85,469
District Funded	$4,056,570

TOTAL SMYTHE CHARTER 7-8 BUDGET: $6,625,333

WESTSIDE CHARTER 7-8

CHART OF ACCOUNTS - Site Base Allocation

Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
01	0000	0	XXXX	998	XXXX	XXXX	XXX	111

$17,506	GENERAL EDUCATION	01-0000-0-XXXX-998-1110-1000-000-111
0	AVID	01-0000-0-XXXX-998-1195-1000-000-111
0	STAFF DEV - INSTRUCTIONAL	01-0000-0-XXXX-998-1695-1000-000-111
431	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-998-0000-2420-000-111
0	PARENT PARTICIPATION	01-0000-0-XXXX-998-0000-2495-000-111
6,089	SCHOOL ADMINISTRATION	01-0000-0-XXXX-998-0000-2700-000-111
0	HEALTH SERVICES	01-0000-0-XXXX-998-0000-3140-000-111
400	LOST TEXTBOOKS/CHROMEBOOKS	01-0000-0-XXXX-998-1755-1000-000-111
2,188	VARIABLE SALARIES	01-0000-0-XXXX-998-XXXX-XXXX-000-111
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-998-XXXX-XXXX-999-111
$26,614	**2025-26 Allocation**	

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

Westside Charter 7-8

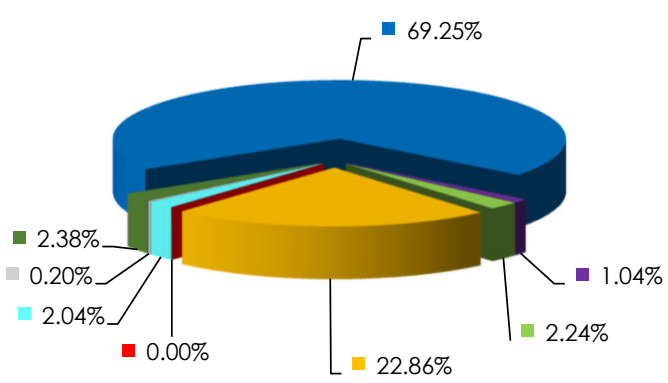
KRISTINA JORDAN
Principal

Projected 2025-26 Enrollment: 129 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	5.00	$600,727	$199,006
Principal	0.20	34,872	32,936
Administrative Clerk School Site	0.63	28,673	10,631
Subtotal FTE/Salaries & Benefits	**5.83**		**$906,845**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			2,188
Materials/Supplies/Operations			24,426
Subtotal Site Base Allocation	**-**		**$26,614**

TOTAL DISTRICT FUNDED BUDGET:	5.83		$933,459



Special Education	$15,363
Title I	$33,126
Supplemental Concentration	$338,644
EL Programs	$0
Other Categorical	$30,162
Athletics	$2,995
Arts & Music in Schools	$35,300
District Funded	$1,025,856

TOTAL WESTSIDE CHARTER BUDGET: $1,481,446

High Schools (Grades 9 through 12) Our district includes four (4) comprehensive high schools ranging from 780 (Highlands High School) to 1,981 (Grant High School) students. We also offer two (2) continuation high schools, a special education school, a K-12 independent study school, and a visual and performing arts dependent charter high school. The dependent charter schools' governance is the Twin Rivers Unified School District Board of Trustees.

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

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

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

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

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

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

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



TwinRivers UNIFIED SCHOOL DISTRICT

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

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

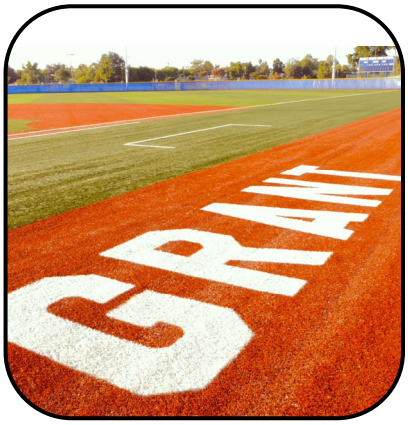
Multiple measures and improved data collection systems are used to match programs and services to individual needs, interests and strengths. Professional development activities assist teachers in the implementation of the Common Core State Standards (CCSS), student data analysis, professional learning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

School staffing is provided centrally. In addition, our high schools receive a general purpose School Site Base Allocation of $267.40 per student. High schools also receive state and federal categorical funding to assist with school improvement activities, the purchase of supplies and materials, and the education of students with limited English language proficiency.









CREATIVE CONNECTIONS ARTS ACADEMY K-12

CHART OF ACCOUNTS - Site Base Allocation

Fund	*Resource*	*Project Year*	*Object*	*School Location*	*Goal*	*Function*	*LO1*	*LO2*	
01	*0000*	*0*	*XXXX*	*956*	*XXXX*	*XXXX*	*XXX*	*111*	
$81,227	GENERAL EDUCATION								01-0000-0-XXXX-956-1110-1000-000-111
0	AVID								01-0000-0-XXXX-956-1195-1000-000-111
2,000	ART								01-0000-0-XXXX-956-1230-1000-000-111
0	CONSUMER EDUCATION								01-0000-0-XXXX-956-1300-1000-000-111
0	DANCE								01-0000-0-XXXX-956-1324-1000-000-111
500	DRAMA								01-0000-0-XXXX-956-1335-1000-000-111
1,000	ENGLISH								01-0000-0-XXXX-956-1355-1000-000-111
0	ESL								01-0000-0-XXXX-956-1356-1000-000-111
500	FOREIGN LANGUAGE								01-0000-0-XXXX-956-1385-1000-000-111
0	HIGH RISK SPECIALIST								01-0000-0-XXXX-956-1420-1000-000-111
0	JOURNALISM								01-0000-0-XXXX-956-1435-1000-000-111
0	LIFE SKILLS								01-0000-0-XXXX-956-1494-1000-000-111
1,000	MATHEMATICS								01-0000-0-XXXX-956-1500-1000-000-111
0	MEDIA CLUB								01-0000-0-XXXX-956-1504-1000-000-111
0	MESA								01-0000-0-XXXX-956-1505-1000-000-111
1,000	MUSIC								01-0000-0-XXXX-956-1520-1000-000-111
1,000	PHYSICAL EDUCATION								01-0000-0-XXXX-956-1550-1000-000-111
1,000	SCIENCE								01-0000-0-XXXX-956-1600-1000-000-111
500	SOCIAL SCIENCE								01-0000-0-XXXX-956-1650-1000-000-111
2,000	STAFF DEV - INSTRUCTIONAL								01-0000-0-XXXX-956-1695-1000-000-111
0	STAFF DEV - NON INSTRUCTION								01-0000-0-XXXX-956-9538-XXXX-000-111
0	VOCATIONAL								01-0000-0-XXXX-956-3800-1110-000-111
0	TESTING								01-0000-0-XXXX-956-0000-3160-000-111
2,381	INSTRUC. MEDIA-LIBRARY								01-0000-0-XXXX-956-0000-2420-000-111
0	PARENT PARTICIPATION								01-0000-0-XXXX-956-0000-2495-000-111
11,350	SCHOOL ADMINISTRATION								01-0000-0-XXXX-956-0000-2700-000-111
1,635	COUNSELING								01-0000-0-XXXX-956-0000-3110-000-111
635	ATTENDANCE & SOCIAL WORK								01-0000-0-XXXX-956-0000-3130-000-111
500	HEALTH SERVICES								01-0000-0-XXXX-956-0000-3140-000-111
1,352	PLANT OPERATIONS								01-0000-0-XXXX-956-0000-8200-000-111
0	IMPROVEMENT OF BUILDING								01-0000-0-XXXX-956-0000-8500-000-111
0	LOST TEXTBOOKS/CHROMEBOOKS								01-0000-0-XXXX-956-1755-1000-000-111
684	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
$110,264	**2025-26 Allocation**								

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

Creative Connections Arts Academy Charter K-12

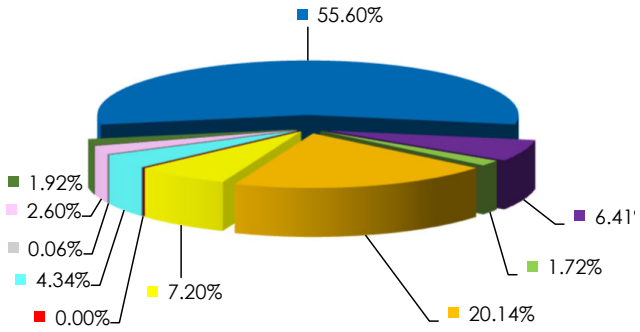
BRIAN EMERSON
Principal

Projected 2025-26 Enrollment: 715 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	26.40	$2,783,028	$1,045,021
Principal	1.00	194,491	71,201
Vice Principal	1.00	144,398	50,849
Counselor	0.40	50,594	15,568
Office Manager Middle School/Alternative	1.00	72,732	45,410
Office Manager Elementary	1.00	63,674	34,361
Administrative Clerk School Senior	1.00	59,943	34,187
Administrative Clerk School Site	1.00	49,502	29,145
Attendance Clerk	1.00	54,842	43,278
Library Media Technician-Secondary	1.00	57,392	32,049
Library Media Technician-Elementary	0.38	19,817	12,756
Health Services Assistant	1.13	58,247	27,681
Paraeducator I	0.63	22,687	17,178
Head Custodian III	1.00	70,605	36,912
Head Custodian I	1.00	66,575	43,144
Custodian	2.00	96,413	43,132
Subtotal FTE/Salaries & Benefits	**40.93**		**$5,446,812**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			684
Materials/Supplies/Operations			109,580
Subtotal Site Base Allocation	**-**		**$110,264**

TOTAL DISTRICT FUNDED BUDGET:	40.93		$5,557,076



Special Education	$663,196
Title I	$177,937
Supplemental Concentration	$2,083,820
Expanded Learning	$744,646
EL Programs	$0
Other Categorical	$449,505
Athletics	$5,990
CTE Programs	$269,200
Arts & Music in Schools	$198,915
District Funded	$5,752,809

TOTAL CREATIVE CONNECTIONS BUDGET: $10,346,018

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*	
$191,738	GENERAL EDUCATION								01-0000-0-XXXX-910-1110-1000-000-111
0	RESERVE								01-0000-0-XXXX-910-1632-1000-000-111
0	AVID								01-0000-0-XXXX-910-1195-1000-000-111
3,500	ART								01-0000-0-XXXX-910-1230-1000-000-111
0	CONSUMER EDUCATION								01-0000-0-XXXX-910-1300-1000-000-111
0	CRAFTS								01-0000-0-XXXX-910-1313-1000-000-111
0	DRAMA								01-0000-0-XXXX-910-1335-1000-000-111
3,500	ENGLISH								01-0000-0-XXXX-910-1355-1000-000-111
3,500	ESL								01-0000-0-XXXX-910-1356-1000-000-111
3,500	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
3,500	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
5,000	MUSIC								01-0000-0-XXXX-910-1520-1000-000-111
3,500	PHYSICAL EDUCATION								01-0000-0-XXXX-910-1550-1000-000-111
3,500	SCIENCE								01-0000-0-XXXX-910-1600-1000-000-111
3,500	SOCIAL SCIENCE								01-0000-0-XXXX-910-1650-1000-000-111
0	STAFF DEV - INSTRUCTIONAL								01-0000-0-XXXX-910-1695-1000-000-111
7,000	SPECIAL EDUCATION								01-0000-0-XXXX-910-576X-1110-000-111
0	TESTING								01-0000-0-XXXX-910-0000-3160-000-111
4,900	INSTRUC. MEDIA-LIBRARY								01-0000-0-XXXX-910-0000-2420-000-111
0	PARENT PARTICIPATION								01-0000-0-XXXX-910-0000-2495-000-111
87,500	SCHOOL ADMINISTRATION								01-0000-0-XXXX-910-0000-2700-000-111
0	COUNSELING								01-0000-0-XXXX-910-0000-3110-000-111
0	CAREER GUIDANCE								01-0000-0-XXXX-910-9126-3110-000-111
3,520	HEALTH SERVICES								01-0000-0-XXXX-910-0000-3140-000-111
3,500	PLANT OPERATIONS								01-0000-0-XXXX-910-0000-8200-000-111
4,000	MAINTENANCE								01-0000-0-XXXX-910-0000-8110-000-111
0	PROFESSIONAL DEVELOPMENT								01-0000-0-XXXX-910-9538-2700-000-111
0	LOST TEXTBOOKS/CHROMEBOOKS								01-0000-0-XXXX-910-1755-1000-000-111
39,202	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)								01-0000-0-XXXX-910-XXXX-XXXX-000-111
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)								01-0000-0-XXXX-910-XXXX-XXXX-999-111
$374,360	**2025-26 Allocation**								

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

Foothill High School

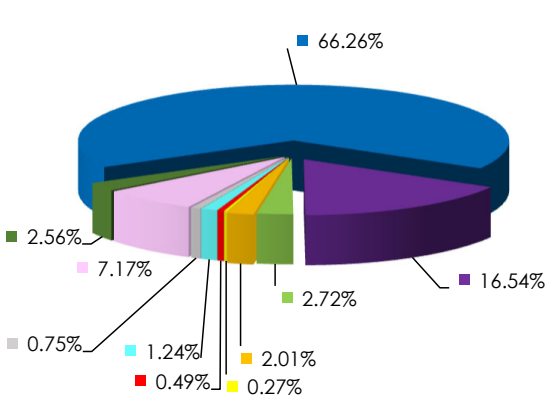
TIMOTHY TROKEY
Principal

Projected 2025-26 Enrollment: 1,474 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	54.20	$5,119,748	$1,966,194
Principal	1.00	180,084	50,540
Deputy Principal	1.00	176,937	50,206
Vice Principal	1.00	151,481	59,610
Counselor	4.00	457,935	156,546
Activity Director	1.00	122,332	49,821
Office Manager Comprehensive High School	1.00	69,428	54,070
Accounting Specialist- Student Accounts	1.00	63,337	25,178
Attendance Clerk	1.00	44,556	30,476
Registration & Student Data Specialist	1.00	58,299	32,382
School Administrative Specialist	1.00	55,892	31,497
Campus Safety Specialist	3.50	153,898	110,865
Library Materials Technician	0.50	21,987	9,391
Health Services Assistant	1.00	49,179	29,026
Student Engagement Specialist Sr.	0.75	44,525	33,708
Maintenance Specialist III-Structural	1.00	80,680	40,620
Head Custodian III	1.00	73,773	51,217
Landscape and Grounds Specialist-Senior	0.50	37,353	13,786
Custodian	4.50	235,161	147,866
Subtotal FTE/Salaries & Benefits	**79.95**		**$10,139,584**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			39,202
Materials/Supplies/Operations			335,158
Subtotal Site Base Allocation	**-**		**$374,360**

TOTAL DISTRICT FUNDED BUDGET:	79.95		$10,513,944



Special Education	$2,534,355
Title I	$416,132
Supplemental Concentration	$307,791
Expanded Learning	$40,960
EL Programs	$75,247
Other Categorical	$189,233
Athletics	$114,580
CTE Programs	$1,098,191
Arts & Music in Schools	$391,787
District Funded	$10,150,670

TOTAL FOOTHILL HIGH SCHOOL BUDGET: $15,318,946

GRANT HIGH SCHOOL
CHART OF ACCOUNTS - Site Base Allocation

		Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
		01	0000	0	XXXX	920	XXXX	XXXX	XXX	111
$157,170	GENERAL EDUCATION									
0	AVID									
0	ADVANCED PLACEMENT									
6,000	ARTS									
45,000	ATHLETICS									
0	ATHLETIC SAFTEY									
0	BAND									
0	BUSINESS									
0	CSR									
0	COMPUTER SCIENCE									
0	CRAFTS									
5,000	DRAMA									
5,000	ENGLISH									
0	ESL									
2,000	FOREIGN LANGUAGE									
0	FORENSICS									
0	HIGH RISK									
0	JOURNALISM									
0	JROTC									
0	LIFE SKILLS									
3,000	MATHEMATICS									
7,000	MUSIC									
7,000	PHYSICAL EDUCATION									
30,000	SCIENCE									
2,000	SOCIAL SCIENCE									
3,500	SPECIAL EDUCATION									
6,000	TESTING									
6,587	INSTRUC. MEDIA-LIBRARY									
0	PARENT PARTICIPATION									
57,343	SCHOOL ADMINISTRATION									
2,000	COUNSELING									
0	CAREER GUIDANCE									
2,500	HEALTH SERVICES									
0	PLANT OPERATIONS									
0	SCHOOL SAFETY									
0	STAFF DEV - NON-INSTRUCTIONAL									
70,000	TEXTBOOKS/CHROMEBOOKS									
86,147	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)									
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)									
$503,247	**2025-26 Allocation**									

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

Grant Union High School

DARRIS HINSON
Principal

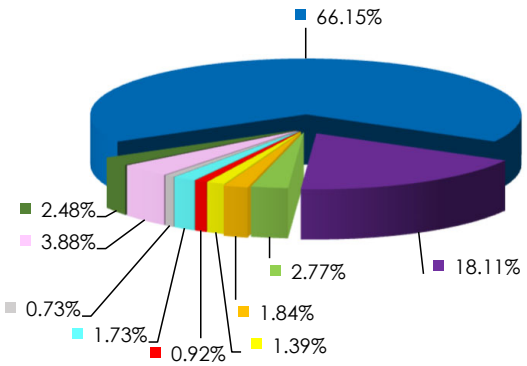
Projected 2025-26 Enrollment: 1,981

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	73.80	$7,021,602	$2,472,643
Principal	1.00	194,491	62,597
Deputy Principal- High School	1.00	167,983	48,177
Vice Principal	2.00	334,221	99,889
Counselor	5.80	716,494	276,486
Activity Director	1.00	129,672	47,564
Office Manager Comprehensive High School	1.00	60,179	40,790
Administrative Clerk School Senior	3.00	174,969	97,173
Accounting Specialist- Student Accounts	1.00	69,887	36,647
Attendance Clerk	1.00	60,193	33,079
Registration & Student Data Specialist	1.00	54,891	31,128
School Administrative Specialist	1.00	49,448	29,125
Campus Safety Specialist	3.50	154,145	75,607
Library Materials Technician	1.00	54,558	22,887
Health Services Assistant	1.38	70,339	37,747
Maintenance Specialist III-Structural	1.00	73,435	37,953
Landscape and Grounds Specialist-Senior	1.00	77,392	51,577
Head Custodian III	2.00	156,646	91,672
Custodian	6.25	320,229	192,518
Subtotal FTE/Salaries & Benefits	**108.73**		**$13,726,033**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			86,147
Materials/Supplies/Operations			417,100
Subtotal Site Base Allocation	**-**		**$503,247**

TOTAL DISTRICT FUNDED BUDGET:	108.73		$14,229,280



Special Education	$3,797,446
Title I	$580,502
Supplemental Concentration	$385,523
Expanded Learning	$291,641
EL Programs	$192,757
Other Categorical	$362,500
Athletics	$153,425
CTE Programs	$814,131
Arts & Music in Schools	$521,063
District Funded	$13,875,447

TOTAL GRANT HIGH SCHOOL BUDGET: $20,974,435

HIGHLANDS HIGH SCHOOL
CHART OF ACCOUNTS - Site Base Allocation

		Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
		01	0000	0	XXXX	930	XXXX	XXXX	XXX	111
$59,000	GENERAL EDUCATION									01-0000-0-XXXX-930-1110-1000-000-111
0	FINE ARTS									01-0000-0-XXXX-930-1230-1000-000-111
25,000	ATHLETICS									01-0000-0-XXXX-930-1240-4200-000-111
0	ENGLISH									01-0000-0-XXXX-930-1355-1000-000-111
0	FOREIGN LANGUAGE									01-0000-0-XXXX-930-1385-1000-000-111
0	JROTC									01-0000-0-XXXX-930-1438-1000-000-111
0	MATHEMATICS									01-0000-0-XXXX-930-1500-1000-000-111
0	MUSIC									01-0000-0-XXXX-930-1520-1000-000-111
0	PHYSICAL EDUCATION									01-0000-0-XXXX-930-1550-1000-000-111
0	SCIENCE									01-0000-0-XXXX-930-1600-1000-000-111
0	SOCIAL SCIENCE									01-0000-0-XXXX-930-1650-1000-000-111
0	WOODSHOP									01-0000-0-XXXX-930-1900-1000-000-111
0	TESTING MONIES COLLECTED FROM STUDENTS-SAT-PSAT-ACT-ETC.									01-0000-0-XXXX-930-1750-3160-000-111
2,594	INSTRUC. MEDIA-LIBRARY									01-0000-0-XXXX-930-0000-2420-000-111
47,080	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
2,000	HEALTH SERVICES									01-0000-0-XXXX-930-0000-3140-000-111
0	TESTING									01-0000-0-XXXX-930-0000-3160-000-111
0	PLANT OPERATIONS									01-0000-0-XXXX-930-0000-8200-000-111
0	SCHOOL SAFETY									01-0000-0-XXXX-930-0000-8300-000-111
8,000	LOST TEXTBOOKS/CHROMEBOOKS									01-0000-0-XXXX-930-1755-1000-000-111
54,469	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)									01-0000-0-XXXX-930-XXXX-XXXX-000-111
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)									01-0000-0-XXXX-930-XXXX-XXXX-999-111
$198,143	**2025-26 Allocation**									

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

Highlands High School

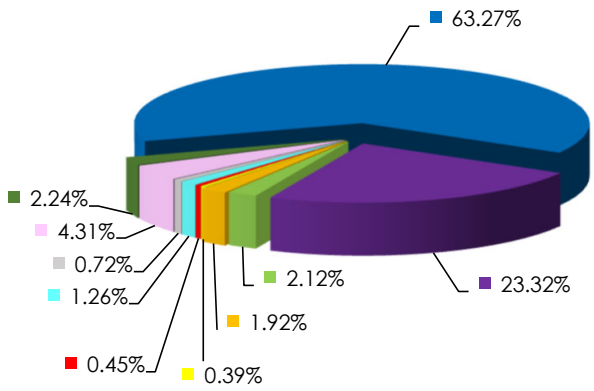
DARRYL HAWTHRONE
Principal

Projected 2025-26 Enrollment: 780 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	31.00	$3,241,002	$1,148,578
Principal	1.00	194,491	62,389
Vice Principal	2.00	301,980	96,706
Counselor	2.00	223,361	71,238
Activity Director	1.00	127,225	47,018
Office Manager Comprehensive High School	1.00	75,821	38,831
Registration and Student Data Specialist	1.00	60,686	45,429
Attendance Clerk	1.00	56,180	31,603
Academic Intervention Specialist-Senior	0.75	56,142	28,857
Campus Safety Specialist	1.75	78,246	40,744
Library Materials Technician	0.50	25,446	10,385
Health Services Assistant	1.00	52,867	38,099
Landscape and Grounds Specialist-Senior	0.50	41,211	24,488
Maintenance Specialist III-Structural	1.00	78,676	31,764
Head Custodian III	1.00	68,883	36,278
Custodian	3.00	173,757	108,895
Subtotal FTE/Salaries & Benefits	**49.50**		**$6,717,276**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			54,469
Materials/Supplies/Operations			143,674
Subtotal Site Base Allocation	**-**		**$198,143**

TOTAL DISTRICT FUNDED BUDGET:	49.50		$6,915,419



Special Education	$2,457,386
Title I	$223,367
Supplemental Concentration	$202,321
Expanded Learning	$40,960
EL Programs	$47,517
Other Categorical	$133,226
Athletics	$75,384
CTE Programs	$454,707
Arts & Music in Schools	$235,651
District Funded	$6,668,291

TOTAL HIGHLANDS HIGH SCHOOL BUDGET: $10,538,810

KEEMA SCHOOL
CHART OF ACCOUNTS - Site Base Allocation

Fund	*Resource*	*Project Year*	*Object*	*School Location*	*Goal*	*Function*	*LO1*	*LO2*
01	*0000*	*0*	*XXXX*	*815*	*XXXX*	*XXXX*	*XXX*	*111*

$45,777	GENERAL EDUCATION	01-0000-0-XXXX-815-3300-1000-000-111
1,818	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-815-3300-2420-000-111
33,560	SCHOOL ADMINISTRATION	01-0000-0-XXXX-815-3300-2700-000-111
0	STAFF DEV - INSTRUCTIONAL	01-0000-0-XXXX-815-3300-2140-000-111
700	HEALTH SERVICES	01-0000-0-XXXX-815-3300-3140-000-111
30,000	LOST TEXTBOOKS/CHROMEBOOKS	01-0000-0-XXXX-815-1755-1000-000-111
15,240	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
$127,095	**2025-26 Allocation**	

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

Keema School

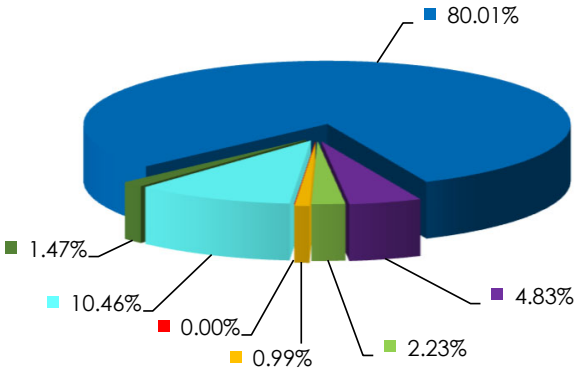
ROBERT POPE
Principal

Projected 2025-26 Enrollment: 546 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	29.40	$3,332,002	$1,094,431
Principal	1.00	171,133	56,811
Counselor	1.80	232,751	63,672
Office Manager Middle School/Alternative	1.00	71,079	37,086
Registration and Student Data Specialist	1.00	65,238	34,936
Library Materials Technician	0.75	43,625	16,821
Head Custodian II	1.00	64,749	46,924
Student Engagement Specialist Senior	0.75	44,525	24,582
Subtotal FTE/Salaries & Benefits	**36.70**		**$5,400,365**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			15,240
Materials/Supplies/Operations			111,855
Subtotal Site Base Allocation	**-**		**$127,095**

TOTAL DISTRICT FUNDED BUDGET:	36.70		$5,527,460



Special Education	$333,458
Title I	$154,275
Supplemental Concentration	$68,668
EL Programs	$0
Other Categorical	$722,983
Arts & Music in Schools	$101,751
District Funded	$5,527,460

TOTAL KEEMA HIGH SCHOOL BUDGET: $6,908,595

MILES P. RICHMOND

CHART OF ACCOUNTS - Site Base Allocation

			Project		School				
	Fund	Resource	Year	Object	Location	Goal	Function	LO1	LO2
	01 -	0000 -	0 -	XXXX -	821 -	XXXX -	XXXX -	XXX -	111
$16,720	GENERAL EDUCATION							01-0000-0-XXXX-821-5766-1110-000-111	
270	INSTRUC. MEDIA-LIBRARY							01-0000-0-XXXX-821-5001-2420-000-111	
3,500	SCHOOL ADMINISTRATION							01-0000-0-XXXX-821-5001-2700-000-111	
100	HEALTH SERVICES							01-0000-0-XXXX-821-5001-3140-000-111	
0	PLANT OPERATIONS							01-0000-0-XXXX-821-5001-8200-000-111	
0	SECURITY							01-0000-0-XXXX-821-5001-8300-000-111	
0	TEXTBOOK RECOVERY							01-0000-0-XXXX-821-1755-1000-000-111	
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)							01-0000-0-XXXX-821-XXXX-XXXX-000-111	
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)							01-0000-0-XXXX-821-XXXX-XXXX-999-111	
$20,590	**2025-26 Allocation**								

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

Miles P. Richmond

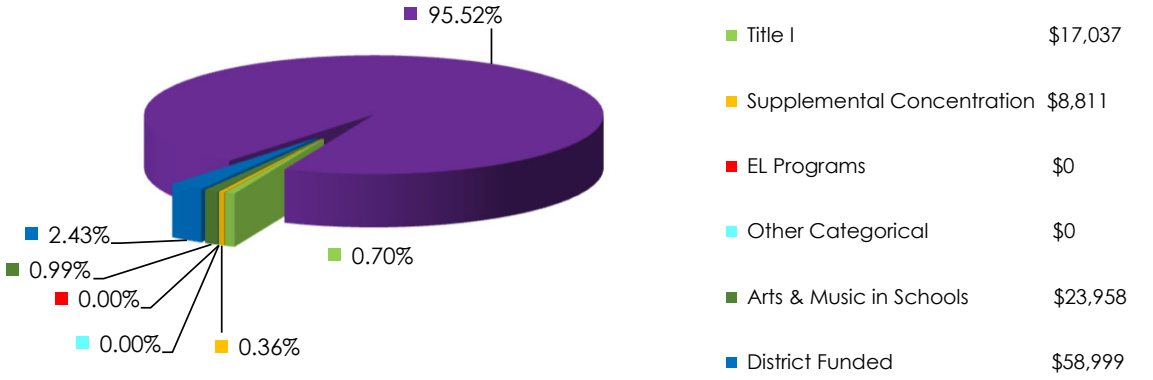
GENIEL BRATTON
Coordinator

Projected 2025-26 Enrollment: 81 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Coordinator Special Education	0.40	$52,706	$17,386
Custodian	0.50	28,047	10,362
Subtotal FTE/Salaries & Benefits	**0.90**		**$108,501**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			20,590
Subtotal Site Base Allocation	**-**		**$20,590**

TOTAL DISTRICT FUNDED BUDGET:	0.90		$129,091



TOTAL MILES P. RICHMOND BUDGET: $2,430,951

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

	Fund	*Resource*	*Project Year*	*Object*	*School Location*	*Goal*	*Function*	*LO1*	*LO2*	
	01	*0000*	*0*	*XXXX*	*935*	*XXXX*	*XXXX*	*XXX*	*111*	
$16,308	CONTINUATION HIGH SCHOOL									01-0000-0-XXXX-935-3200-1000-000-111
0	STAFF DEV - INSTRUCTIONAL									01-0000-0-XXXX-935-3200-1040-000-111
277	LIBRARY									01-0000-0-XXXX-935-3200-2420-000-111
4,340	SCHOOL ADMINISTRATION									01-0000-0-XXXX-935-3200-2700-000-111
200	HEALTH SERVICES									01-0000-0-XXXX-935-3200-3140-000-111
0	PLANT OPERATIONS									01-0000-0-XXXX-935-3200-8200-000-111
0	LOST TEXTBOOKS/CHROMEBOOKS									01-0000-0-XXXX-935-1755-1000-000-111
0	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)									01-0000-0-XXXX-935-3200-XXXX-000-111
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)									01-0000-0-XXXX-935-3200-XXXX-999-111
$21,125	**2025-26 Allocation**									

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

Pacific Career and Technology High School

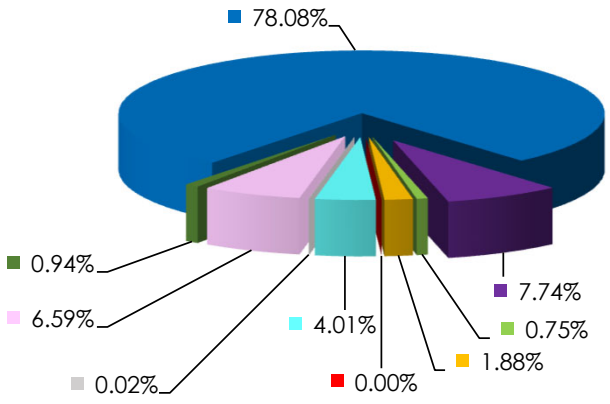
BOB WILKERSON
Principal

Projected 2025-26 Enrollment: 83 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	9.60	$942,706	$327,397
Principal	0.20	34,227	9,709
Vice Principal	1.00	144,397	62,504
Counselor	1.00	124,533	27,854
Office Manager Middle School/Alternative	1.00	64,804	46,944
Attendance Clerk	1.00	50,140	20,569
Campus Safety Specialist	0.88	43,300	34,578
Library Materials Technician	0.25	14,074	5,219
Health Services Assistant	0.25	12,295	5,231
Head Custodian III	1.00	66,545	47,585
Custodian	0.50	22,822	9,803
Subtotal FTE/Salaries & Benefits	**16.68**		**$2,117,236**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			0
Materials/Supplies/Operations			21,125
Subtotal Site Base Allocation	**-**		**$21,125**

TOTAL DISTRICT FUNDED BUDGET:	16.68		$2,138,361



Special Education	$209,521
Title I	$20,192
Supplemental Concentration	$50,757
EL Programs	$0
Other Categorical	$108,489
Athletics	$600
CTE Programs	$178,238
Arts & Music in Schools	$25,482
District Funded	$2,113,131

TOTAL PACIFIC CAREER AND TECHNOLOGY BUDGET: $2,706,410

RIO LINDA HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation

Fund	Resource	Project Year	Object	School Location	Goal	Function	LO1	LO2
01	0000	0	XXXX	940	XXXX	XXXX	XXX	111

$58,017	GENERAL EDUCATION	01-0000-0-XXXX-940-1110-1000-000-111
0	RESERVE	01-0000-0-XXXX-940-1632-1000-000-111
8,700	AVID	01-0000-0-XXXX-940-1195-1000-000-111
5,000	AGRICULTURE	01-0000-0-XXXX-940-1215-1000-000-111
3,000	ARTS	01-0000-0-XXXX-940-1230-1000-000-111
19,000	ATHLETICS	01-0000-0-XXXX-940-1240-4200-000-111
6,000	ATHLETIC SAFTEY	01-0000-0-XXXX-940-1243-4200-000-111
3,000	BUSINESS	01-0000-0-XXXX-940-1260-1000-000-111
0	CSR	01-0000-0-XXXX-940-1275-1000-000-111
0	COMPUTER SCIENCE	01-0000-0-XXXX-940-1298-1000-000-111
6,000	CONSUMER EDUCATION	01-0000-0-XXXX-940-1300-1000-000-111
0	MECHANICAL DRAWING	01-0000-0-XXXX-940-1330-1000-000-111
3,500	DRAMA	01-0000-0-XXXX-940-1335-1000-000-111
8,000	ENGLISH	01-0000-0-XXXX-940-1355-1000-000-111
4,000	ESL	01-0000-0-XXXX-940-1356-1000-000-111
4,000	FOREIGN LANGUAGE	01-0000-0-XXXX-940-1385-1000-000-111
0	HIGH RISK SPECIALIST	01-0000-0-XXXX-940-1420-1000-000-111
3,500	INDUSTRIAL ARTS	01-0000-0-XXXX-940-1432-1000-000-111
7,250	JOURNALISM	01-0000-0-XXXX-940-1435-1000-000-111
2,500	JROTC	01-0000-0-XXXX-940-1438-1000-000-111
3,500	MATHEMATICS	01-0000-0-XXXX-940-1500-1000-000-111
3,500	METAL SHOP	01-0000-0-XXXX-940-1510-1000-000-111
8,000	MUSIC	01-0000-0-XXXX-940-1520-1000-000-111
5,000	PHYSICAL EDUCATION	01-0000-0-XXXX-940-1550-1000-000-111
8,000	SCIENCE	01-0000-0-XXXX-940-1600-1000-000-111
5,000	SOCIAL SCIENCE	01-0000-0-XXXX-940-1650-1000-000-111
5,000	TESTING	01-0000-0-XXXX-940-0000-3160-000-111
10,000	SPECIAL EDUCATION	01-0000-0-XXXX-940-576X-1110-000-111
8,000	INSTRUC. MEDIA-LIBRARY	01-0000-0-XXXX-940-0000-2420-000-111
105,041	SCHOOL ADMINISTRATION	01-0000-0-XXXX-940-0000-2700-000-111
11,589	COUNSELING	01-0000-0-XXXX-940-0000-3110-000-111
13,632	CAREER GUIDANCE	01-0000-0-XXXX-940-9126-3110-000-111
5,000	HEALTH SERVICES	01-0000-0-XXXX-940-0000-3140-000-111
11,000	STAFF DEV - INSTRUCTIONAL	01-0000-0-XXXX-940-1695-XXXX-000-111
2,000	STAFF DEV - NON-INSTRUCTIONAL	01-0000-0-XXXX-940-9538-XXXX-000-111
8,000	PLANT OPERATIONS	01-0000-0-XXXX-940-0000-8200-000-111
0	BUILDINGS & IMPROVEMENT	01-0000-0-XXXX-940-0000-8500-000-111
40,000	TEXTBOOKS/CHROMEBOOKS	01-0000-0-XXXX-940-1755-1000-000-111
26,891	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-940-XXXX-XXXX-000-111
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-940-XXXX-XXXX-999-111
$420,620	**2025-26 Allocation**	

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

Rio Linda High School

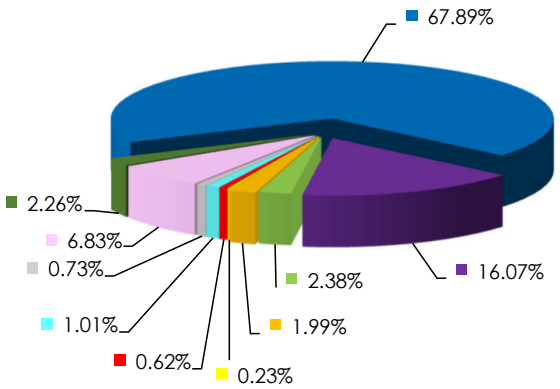
DIEDRE BARLOW
Principal

Projected 2025-26 Enrollment: 1,656 ***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	61.00	$6,387,347	$2,221,546
Principal	1.00	190,889	52,950
Vice Principal	3.00	493,374	169,924
Counselor	4.60	540,665	185,128
Activity Director	1.00	114,747	35,967
Office Manager Comprehensive High School	1.00	77,627	51,664
Administrative Clerk School Site-Senior	2.00	108,307	53,595
Attendance Clerk	1.00	52,452	21,171
Accounting Specialist-Student Accounts	1.00	68,087	35,985
Registration and Student Data Specialist	1.00	68,272	43,769
School Administrative Specialist	1.00	61,076	22,556
Campus Safety Specialist	3.50	162,073	104,755
Library Materials Technician	1.00	57,020	39,628
Health Services Assistant	1.00	44,513	30,461
Maintenance Specialist III-Structural	1.00	80,680	48,336
Head Custodian III	1.00	61,199	33,450
Landscape and Grounds Specialist-Senior	0.50	34,744	18,250
Custodian	5.00	248,806	153,917
Subtotal FTE/Salaries & Benefits	**90.60**		**$12,174,930**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			26,891
Materials/Supplies/Operations			393,729
Subtotal Site Base Allocation	**-**		**$420,620**

TOTAL DISTRICT FUNDED BUDGET:	90.60		$12,595,550



Special Education	$2,893,655
Title I	$429,381
Supplemental Concentration	$357,429
Expanded Learning	$40,960
EL Programs	$111,102
Other Categorical	$181,434
Athletics	$131,580
CTE Programs	$1,229,189
Arts & Music in Schools	$407,487
District Funded	$12,223,161

TOTAL RIO LINDA HIGH SCHOOL BUDGET: $18,005,378

VISTA NUEVA CAREER & TECHNOLOGY HIGH SCHOOL

CHART OF ACCOUNTS - Site Base Allocation

Fund	*Resource*	*Project Year*	*Object*	*School Location*	*Goal*	*Function*	*LO1*	*LO2*
01	*0000*	*0*	*XXXX*	*945*	*XXXX*	*XXXX*	*XXX*	*111*

$19,170	CONTINUATION HIGH SCHOOL	01-0000-0-XXXX-945-3200-1000-000-111
357	LIBRARY	01-0000-0-XXXX-945-3200-2420-000-111
0	PARENT PARTICIPATION	01-0000-0-XXXX-945-3200-2495-000-111
5,900	SCHOOL ADMINISTRATION	01-0000-0-XXXX-945-3200-2700-000-111
0	COUNSELING/CAREER	01-0000-0-XXXX-945-3200-3110-000-111
300	HEALTH SERVICES	01-0000-0-XXXX-945-3200-3140-000-111
0	PLANT OPERATIONS	01-0000-0-XXXX-945-3200-8200-000-111
0	LOST TEXTBOOKS/CHROMEBOOKS	01-0000-0-XXXX-945-3200-1000-000-111
1,548	VARIABLE SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-945-3200-XXXX-000-111
0	POSITION CONTROL SALARY (CERTIFICATED & CLASSIFIED)	01-0000-0-XXXX-945-3200-XXXX-999-111
$27,275	**2025-26 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

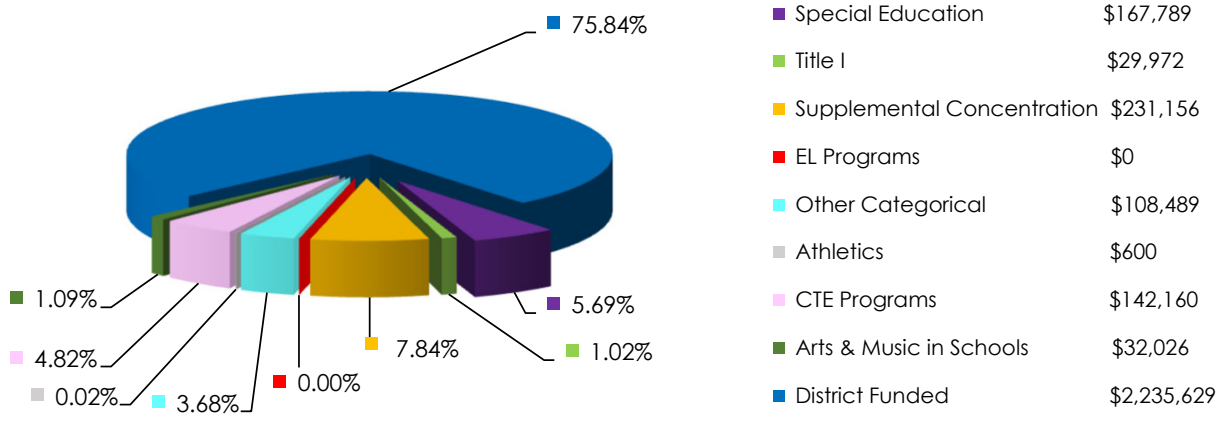
Projected 2025-26 Enrollment: 107

***May vary due to actual placements**

DISTRICT FUNDED STAFF	FTE	SALARIES*	BENEFITS*
Classroom Teacher	10.20	$1,108,747	$421,924
Principal	0.80	136,906	38,835
Counselor	1.00	126,484	31,019
Office Manager Middle School/Alternative	1.00	56,903	31,869
Attendance Clerk	1.00	52,140	30,115
Campus Safety Specialist	0.88	37,326	26,066
Library Materials Technician	0.25	14,074	5,219
Health Services Assistant	0.25	12,295	5,231
Head Custodian III	1.00	80,778	58,248
Custodian	0.50	21,726	13,459
Subtotal FTE/Salaries & Benefits	**16.88**		**$2,309,364**

SITE BASE ALLOCATION	FTE		ALLOCATION
Staff and Benefits in Position Control			$0
Variable Salaries and Benefits			1,548
Materials/Supplies/Operations			25,727
Subtotal Site Base Allocation	**-**		**$27,275**

TOTAL DISTRICT FUNDED BUDGET:	16.88		$2,336,639



TOTAL VISTA NUEVA HIGH SCHOOL BUDGET: $2,947,821

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 51% of our expenditures ($290,115,739 out of $563,817,764) are recorded at the site level, leaving 49% 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	2025-26 Expenditures
School Programs	
Elementary	$ 160,549,457
Middle	39,388,918
High School	90,177,364
Total, School Programs	$ 290,115,739
District Programs/Departments	$ 273,702,025
Grand Total	**$ 563,817,764**







ADMINISTRATIVE SERVICES

RYAN DIGIULIO
Chief Business Official

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

STAFF	FTE	SALARIES	BENEFITS
Chief Business Official	1.00	$305,925	$114,917
Executive Assistant II	1.00	106,147	69,216
District Receptionist	1.00	61,233	33,462
Deputy Principal - High School	1.00	175,535	57,793
Subtotal FTE, Salaries & Benefits	4.00		$924,228

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-4300-002-0000-7200-000-600	$2,430
Materials & Supplies - Meetings	01-0000-0-4325-002-0000-7200-000-600	2,000
Travel & Conference	01-0000-0-5200-002-0000-7200-000-600	15,000
Dues & Memberships	01-0000-0-5300-002-0000-7200-000-600	2,000
Rentals/Leases/Repairs	01-0000-0-5600-002-0000-7200-000-600	2,000
Interprogram Charges/Printing	01-0000-0-5725-002-0000-7200-000-600	400
Other Services	01-0000-0-5800-002-0000-7200-000-600	31,689
Licensing Software	01-0000-0-5882-002-0000-7200-000-600	250
Wireless Services	01-0000-0-5935-002-0000-7200-000-600	420
TOTAL		**$56,189**

Total Budget: $980,417

AFTER SCHOOL EDUCATION AND SAFETY PROGRAM

TRAVIS BURKE
Executive Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Expanded Learning Site/Comm. Facilitator	2.00	$97,290	$36,665
Paraeducator I	1.50	53,646	27,681
Subtotal FTE, Salaries & Benefits	3.50		$215,282

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-6010-0-4300-xxx-1110-4000-000-448	$16,000
Subagreements for Services	01-6010-0-5100-xxx-1110-4000-000-448	2,976,914
Other Services	01-6010-0-5800-xxx-1110-4000-x0x-448	1,624,580
Direct Support / Indirect Cost @ 5.00%	01-6010-0-7310-xxx-0000-7210-x0x-448	92,793
TOTAL		**$4,710,287**

Allocated Revenue: $4,925,569

Total Budget: $4,925,569 (Restricted)

$4,925,569 of the above budget is also reflected in the school site budgets.

A-G ACCESS/SUCCESS GRANT

KARLENE BITTLER
Director

These funds provide additional supports to the district to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate high school meeting the A–G subject matter requirements for admission to the University of California and the California State University.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Pupil Support	2.95	$303,439	$118,225
Subtotal FTE, Salaries & Benefits	2.95		$421,664

Category	Budget Code	2025-26 Budget
Supplies	01-7412-0-4300-120-1110-1000-000-746	$3,000
Travel & Conferences	01-7412-0-5225-120-9538-3110-000-746	2,500
Direct Support / Indirect Cost @ 7.73%	01-7412-0-7310-xxx-0000-7210-000-746	33,019
TOTAL		**$38,519**

Estimated Carryover: $460,183
Estimated Restricted Ending Fund Balance: $0

Total Budget: $460,183 (Restricted)

$422,644 of the above budget is also reflected in the school site budgets.

A-G LEARNING LOSS MITIGATION GRANT

KARLENE BITTLER
Director

These funds will be used to allow pupils who receive a grade of "D," "F," or "Fail" in an A–G approved course in the spring semester of 2020 or the 2020–21 school year to retake those A–G courses. In addition, funds may also be used to offer credit recovery opportunities to all pupils to ensure pupils are able to graduate high school on time.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor - Secondary	1.05	$107,475	$41,537
Subtotal FTE, Salaries & Benefits	1.05		$149,012

Category	Budget Code	2025-26 Budget
Travel & Conference	01-7413-0-5200-9x0-9538-3110-000-750	2,000
Direct Support / Indirect Cost @ 7.73%	01-7413-0-7310-xxx-0000-7210-000-750	$11,672
TOTAL		$13,672

Estimated Carryover: $162,684
Estimated Restricted Ending Fund Balance: $0

Total Budget: $162,684 (Restricted)

$151,992 of the above budget is also reflected in the school site budgets.

AFGHAN REFUGEE SCHOOL IMPACT - SUPPORT TO SCHOOLS GRANT

JISEL VILLEGAS, Ph.D.
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Learning Coach - EL	0.20	$14,830	$6,124
Program Development Specialist	0.40	37,694	21,330
Subtotal FTE, Salaries & Benefits	0.60		$79,978

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-9513-0-43xx-100-xxx0-xxxx-000-741	$46,000
Travel & Conference	01-9513-0-5200-100-1695-1000-000-741	5,172
Mileage	01-9513-0-5230-100-0000-2100-000-741	500
Interprogram Charges	01-9513-0-5725-100-1110-1000-000-741	1,000
Other Services	01-9513-0-5800-100-0000-2495-000-741	258,722
Cellular Services	01-9513-0-5930-100-1717-1000-000-741	475
Direct Support/Indirect Cost @ 7.73%	01-9513-0-7310-100-0000-7210-000-741	30,290
TOTAL		$342,159

Unearned Revenue: $422,137

Total Budget: $422,137
(Locally Restricted)

ARTS AND MUSIC IN SCHOOLS (PROP 28)

DANISE EGAN
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Art Teacher	4.60	$413,888	$171,312
Dance Teacher	1.20	91,737	35,334
Music/Choir/Band Teacher	13.28	1,052,161	420,246
Visual Art Teacher	9.10	794,781	306,998
Subtotal FTE, Salaries & Benefits	28.18		$3,286,457

Category	Budget Code	2025-26 Budget
Certificated Variable Salaries	01-6770-x-1x0x-xxx-1xxx-1000-000-409	$100,900
Classified Salaries	01-6770-x-2905-xxx-1xxx-1000-000-409	15,200
Variable Benefits	01-6770-x-3xxx-xxx-1xxx-1000-000-409	25,024
Books Other Than Textbooks	01-6770-x-4200-xxx-1xxx-1000-000-409	50,504
Materials and Supplies	01-6770-x-43xx-xxx-xxxx-1xxx-000-409	2,260,502
Supplies $500-$9,999	01-6770-x-44x0-xxx-1xxx-1000-000-409	470,332
Travel & Conference	01-6770-x-52xx-xxx-1xxx-1000-000-409	322,725
Interprogram Charges	01-6770-x-57xx-xxx-xxxx-xx00-000-409	194,780
Other Services	01-6770-x-5xxx-xxx-1xxx-1000-000-409	1,917,330
Building & Improvement of Bldg.	01-6770-x-6200-xxx-xxx0-xx00-000-409	716,574
Equipment $10,000+	01-6770-x-6400-xxx-xxxx-xx00-000-409	356,229
Direct Support / Indirect Cost @ 1.00%	01-6770-x-7310-xxx-xxxx-7210-000-409	86,437
TOTAL		$6,516,537

Estimated Carryover: $ 5,811,819 **Total Budget: $9,802,994**
Allocated Revenue: 4,319,312 **(Restricted)**
Estimated Restricted Ending Fund Balance: $328,137

$7,999,508 of the above budget is also reflected in the school site budgets.

ARTS, MUSIC AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT

TRAVIS BURKE
Executive Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Human Resources Technician	1.00	$68,908	$36,287
Administrative Assistant I	1.00	90,054	56,237
Buyer	1.00	71,932	45,116
Subtotal FTE, Salaries & Benefits	3.00		$368,534

Category	Budget Code	2025-26 Budget
Certificated Variable Salaries	01-6762-0-1106-xxx-1110-1000-xxx-402	$3,838,798
Variable Benefits	01-6762-0-3xx1-xxx-1110-1000-xxx-402	1,278,474
Direct Support / Indirect Cost @ 7.73%	01-6762-0-7310-xxx-0000-7210-000-402	424,053
TOTAL		**$5,541,325**

Estimated Carryover: $5,909,859
Estimated Restricted Ending Fund Balance: $0

Total Budget: $5,909,859 (Restricted)

$565,011 of the above budget is also reflected in the school site budgets.

ASSESSMENT & ACCOUNTABILITY

ROBERT WILCOX
Chief Technology Officer
CHRIS ARNOLD

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

STAFF	FTE	SALARIES	BENEFITS
Manager Assessment & Accountability	1.00	$170,416	$85,814
Data Management Analyst	1.00	92,285	44,891
Subtotal FTE, Salaries & Benefits	2.00		$393,406

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-4300-210-0000-3160-000-621	$300
Travel & Conference	01-0000-0-5200-210-0000-2100-000-621	4,959
Other Services	01-0000-0-5800-210-1110-1000-000-621	12,500
Licensing Software	01-0000-0-5882-210-0000-3160-000-621	32,500
Subtotal		**$50,259**
LCAP	*01-0730-0-xxxx-210-1xx0-1000-000-621*	*$193,205*
TOTAL		**$243,464**

Total Budget: $636,870

ATHLETIC TRANSPORTATION AND SAFETY

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

Category	Budget Code	2025-26 Budget
Athletic Transp. / Interprogram Charges		
Joyce 7-8	01-0000-0-5xxx-637-1240-4200-000-071	$2,995
Kohler 7-8	01-0000-0-4300-640-1240-4200-000-071	2,995
Northlake 7-8	01-0000-0-5xxx-653-1240-4200-000-071	2,995
Oakdale 7-8	01-0000-0-5xxx-657-1240-4200-000-071	2,995
Pioneer 7-8	01-0000-0-4300-662-1240-4200-000-071	2,995
Ridgepoint 7-8	01-0000-0-5xxx-669-1240-4200-000-071	2,995
Village 7-8	01-0000-0-5472-689-1240-4200-000-071	2,995
Foothill Ranch MS	01-0000-0-5742-710-1240-4200-000-071	2,995
Rio Linda Prep Academy	01-0000-0-5xxx-714-1240-4200-000-071	2,995
Martin Luther King JHS	01-0000-0-5xxx-730-1240-4200-000-071	2,995
Rio Tierra JHS	01-0000-0-5xxx-750-1240-4200-000-071	2,995
Norwood JHS	01-0000-0-5xxx-780-1240-4200-000-071	2,995
Pacific HS	01-0000-0-5742-935-1240-4200-000-071	600
Vista Nueva Careers & Tech. HS	01-0000-0-58xx-945-1240-4200-000-071	600
Creative Connection 7-12	01-0000-0-4300-955-1240-4200-000-071	5,990
Eastside Charter	01-0000-0-5xxx-958-1240-4200-000-071	2,995
Frontier Charter	01-0000-0-5xxx-960-1240-4200-000-071	2,995
Regency Park Charter	01-0000-0-4300-986-1240-4200-000-071	2,995
Smythe Charter 7-8	01-0000-0-5xx2-995-1240-4200-000-071	2,995
Westside Charter	01-0000-0-5xxx-998-1240-4200-000-071	2,995
Foothill HS		
Athletic Safety Supplies	01-0000-0-4300-910-1240-4200-000-071	$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-910-1240-4200-000-071	102,830
Grant HS		
Athletic Safety Supplies	01-0000-0-4300-920-1240-4200-000-071	$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-920-1240-4200-000-071	141,675
Highlands HS		
Athletic Safety Supplies	01-0000-0-4300-930-1240-4200-000-071	$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-930-1240-4200-000-071	63,634
Rio Linda HS		
Athletic Safety Supplies	01-0000-0-4x00-940-1240-4200-000-071	$11,750
Athletic Transp. / Interprogram Charges	01-0000-0-5xxx-940-1240-4200-000-071	119,830
TOTAL		**$533,074**

Total Budget: $533,074

$533,074 of the above budget is also reflected in the school site budgets.

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.

STAFF	FTE	SALARIES	BENEFITS
Board of Trustees	1.00	$116,978	$57,131
Executive Assistant Senior	7.00	63,000	25,815
Subtotal FTE, Salaries & Benefits	8.00		$262,924

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-43xx-010-0000-7110-000-652	$18,605
Travel & Conference		
Stacey Bastian	01-0000-0-5200-011-0000-7110-000-652	3,000
Rebecca Sandoval	01-0000-0-5200-012-0000-7110-000-652	3,000
Sascha Vogt	01-0000-0-5200-013-0000-7110-000-652	3,000
Michael Baker	01-0000-0-5200-014-0000-7110-000-652	3,000
Basim Elkarra	01-0000-0-5200-015-0000-7110-000-652	3,000
Sharon Reichelt	01-0000-0-5200-016-0000-7110-000-652	3,000
Christine Jefferson	01-0000-0-5200-017-0000-7110-000-652	3,000
Dues & Memberships	01-0000-0-5300-010-0000-7110-000-652	34,336
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7110-000-652	150
Other Services	01-0000-0-5800-010-0000-7110-000-652	19,928
Catering	01-0000-0-5825-010-0000-7110-000-652	300
Licensing Software	01-0000-0-5882-010-0000-7110-000-652	433
Postage	01-0000-0-5920-010-0000-7110-000-652	25
Wireless Services	01-0000-0-5935-010-0000-7110-000-652	4,612
TOTAL		$99,389

Total Budget: $362,313

CALIFORNIA NEWCOMER EDUCATION AND WELL-BEING GRANT

JISEL VILLEGAS, Ph.D.
Director

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

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	0.50	$47,118	$26,664
Family and Community Liaison	1.50	80,129	42,926
Subtotal FTE, Salaries & Benefits	2.00		$196,837

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-7814-6-43xx-100-xxx0-xxxx-000-780	$11,198
Travel & Conferences	01-7814-6-5200-100-9538-2100-000-780	7,500
Mileage	01-7814-6-5230-100-0000-2100-000-780	400
Interprogram Charges/Printing	01-7814-6-5725-100-0000-2100-000-780	50
Other Services	01-7814-6-5800-100-0000-2495-000-780	50,000
Licensing Software	01-7814-6-5882-100-1110-1000-000-780	20,000
Cellular Services	01-7814-6-5930-100-0000-2xxx-000-780	1,900
Direct Support/Indirect Cost @ 7.73%	01-7814-6-7310-100-0000-7210-000-780	22,254
TOTAL		$113,302

Allocated Revenue: $310,139

Total Budget: $310,139 (Restricted)

CALIFORNIA PARTNERSHIP ACADEMIES

KARLENE BITTLER
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Academy Planning - Criminal Justice	0.20	$16,843	$5,898
Subtotal FTE, Salaries & Benefits	0.20		$22,741

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-7220-6-110x-920-3800-1000-000-7xx	$10,700
Variable Benefits	01-7220-6-3xx1-920-3800-1000-000-7xx	1,259
Materials & Supplies	01-7220-6-4xx0-920-3800-1000-000-7xx	77,985
Travel & Conference	01-7220-6-5200-920-3800-10x0-000-7xx	4,080
Other Services	01-7220-6-5800-920-3800-1000-000-757	1,076
Field Trips	01-7220-6-5865-920-3800-1000-000-7xx	32,535
Direct Support / Indirect Costs @ 7.73%	01-7220-6-7310-920-3800-7210-000-7xx	11,624
TOTAL		$139,259

Allocated Revenue: $162,000 **Total Budget: $162,000 (Restricted)**

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

CALIFORNIA PARTNERSHIP ACADEMY GRANT - PROP 70

KARLENE BITTLER
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Sports Academy Planning	0.20	$16,443	$8,190
Subtotal FTE, Salaries & Benefits	0.20		$24,633

Category	Budget Code	2025-26 Budget
Certificated Salaries - Extra Duty	01-6385-x-110x-9x0-3800-1000-000-46x	$11,600
Variable Benefits	01-6385-x-3xx1-9x0-3800-1000-000-46x	2,587
Materials & Supplies	01-6385-x-4x00-9x0-3800-1000-000-46x	41,876
Travel & Conference	01-6385-6-5200-9x0-3800-1040-000-46x	8,500
Other Services	01-6385-5-5800-930-3800-1000-000-466	15,163
Field Trips	01-6385-6-5865-9x0-3800-1000-000-46x	16,128
Direct Support / Indirect Costs @ 7.73%	01-6385-x-7310-9x0-3800-7210-000-46x	9,313
TOTAL		$105,167

Allocated Revenue: $109,800
Unearned Revenue: $20,000

Total Budget: $129,800 (Restricted)

$129,800 of the above budget is also reflected in the school site budgets.

CAREER TECHNICAL EDUCATION INCENTIVE GRANT

KARLENE BITTLER
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	0.40	$33,667	$16,761
Counselor	1.00	94,928	37,745
Subtotal FTE, Salaries & Benefits	1.40		$183,101

Category	Budget Code	2025-26 Budget
Certificated Variable Salaries	01-6387-5-1103-xxx-3800-1000-xxx-765	$16,200
Certificated Salaries - Substitutes	01-6387-5-1104-xxx-3800-1000-xxx-765	38,100
Variable Benefits	01-6387-5-3xx1-xxx-3800-1000-xxx-765	12,117
Materials and Supplies	01-6387-5-4xx0-xxx-3800-1000-xxx-765	405,180
Travel & Conferences	01-6387-5-5200-xxx-3800-1040-xxx-765	41,650
Rentals/Leases/Repairs	01-6387-5-5600-920-3800-1000-720-765	3,717
Other Services	01-6387-5-5800-xxx-3800-10x0-xxx-765	19,993
Field Trips	01-6387-5-5865-xxx-3800-1000-xxx-765	45,030
Licensing Software	01-6387-5-5882-xxx-3800-1000-7xx-765	78,280
Direct Support/Indirect Cost @ 7.73%	01-6387-5-7310-200-3800-7210-000-765	65,192
TOTAL		$725,459

Unearned Revenue: $908,560

Total Budget: $908,560 (Restricted)

$637,028 of the above budget is also reflected in the school site budgets.

COMMUNICATIONS

ZENOBIA GERALD
Director

The Communications Department's mission is to build trust, inform, and empower our community to support student success. We achieve this by bridging the gap between Twin Rivers Unified and its community, ensuring clear, timely information about district goals and initiatives. Our work includes managing media relations, creating engaging digital content, maintaining a user-friendly website to foster active engagement, and providing strategic communication support during critical times. We also celebrate staff excellence through programs like Teacher and Classified Employee of the Year, and host the annual Retirement Recognition Dinner to honor the dedicated service of retiring employees.

STAFF	FTE	SALARIES	BENEFITS
Director of Communications	1.00	$172,416	$73,830
District Webmaster	1.00	112,610	51,819
Coordinator Visual Media	1.00	104,066	49,226
Administrative Secretary	1.00	69,489	39,653
Subtotal FTE, Salaries & Benefits	4.00		$673,109

Category	Budget Code	2025-26 Budget
Classified Variable Salaries	01-0000-0-2401-040-0000-7180-000-604	$1,000
Classified Variable Benefits	01-0000-0-3xx2-040-0000-7180-000-604	101
Books Other Than Textbooks	01-0000-0-4200-040-0000-7180-000-604	200
Materials & Supplies	01-0000-0-4300-040-0000-7180-000-604	8,000
Computer Software & Supplies	01-0000-0-4310-040-0000-7180-000-604	2,000
Materials & Supplies - Meetings	01-0000-0-4325-040-0000-7180-000-604	50
Inventoried Supplies $500-$9,999	01-0000-0-4400-040-0000-7180-000-604	8,100
Computer Supplies $500-$9,999	01-0000-0-4410-040-0000-7180-000-604	3,255
Travel & Conference	01-0000-0-5200-040-0000-7180-000-604	3,800
Mileage	01-0000-0-5230-040-0000-7180-000-604	2,400
Dues & Memberships	01-0000-0-5300-040-0000-7180-000-604	700
Rentals/Leases/Repairs	01-0000-0-5600-040-0000-7180-000-604	8,000
Interprogram Charges/Postage	01-0000-0-5715-040-0000-7180-000-604	800
Interprogram Charges/Printing	01-0000-0-5725-040-0000-7180-000-604	324
Other Services	01-0000-0-5800-040-0000-7180-000-604	56,000
Licensing Software	01-0000-0-5882-040-0000-7180-000-604	1,000
Postage	01-0000-0-5920-040-0000-7180-000-604	100
Cellular Services/Wireless Services	01-0000-0-593x-040-0000-7180-000-604	1,700
Employee Recognition & District Events	01-0000-0-xxxx-040-9545-7180-000-604	94,536
TOTAL		**$192,066**

Total Budget: $865,175

COMPREHENSIVE SUPPORT AND IMPROVEMENT

TRAVIS BURKE
Executive Director

The Every Student Succeeds Act (ESSA) requires state educational agencies to determine which schools qualify for comprehensive support and improvement (CSI). Local educational agencies (LEAs) with schools that meet the criteria for CSI must partner with stakeholders to develop and implement a plan to address gaps in achievement and improve student outcomes. CSI funds will be utilized to conduct a root cause analysis at sites receiving funds to review local and external data. The areas to review will align with the District's LCAP goals and the metrics on the State Dashboard. Sites will develop an intervention plan with actions to include in their 2025-26 Single Plan for Student Achievement (SPSA) in order to address resource inequities and needs identified in the needs assessment and root cause analysis processes. This plan shall include data tracking and reporting to determine the impact of the intervention programs. All actions will align with LCAP goals and following the processes for LCAP and SPSA development. The identified CSI schools will be monitored through the district dashboard as well as through a site summit presentation three times throughout the school year in addition to school planning and the LCAP process. This summit process will identify and monitor goals, key performance indicators and benchmarks for each of the established goals. The actions utilized will be aligned to each of the identified goals.

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

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-3182-6-4300-654-1110-1000-000-371	$10,000
Subagreements for Services	01-3182-6-5100-090-1695-1000-000-371	312,707
Other Services	01-3182-6-58xx-xxx-1695-1000-000-371	90,700
Direct Support/Indirect Cost @ 7.73%	01-3182-6-7310-090-0000-7210-000-371	7,784
TOTAL		**$421,191**

Allocated Revenue: $ 421,191 **Total Budget: $421,191 (Restricted)**

$ 50,700 of the above budget is also reflected in the school site budgets.

CONTRACT SERVICES AND RISK MANAGEMENT

BRITTANY SMITH
Director

The Contract Services and Risk Management Department supports the District by managing contracts, procurement, and risk to ensure ethical, compliant, and efficient operations. The team oversees public works, service agreements, and bidding processes while ensuring fiscal responsibility and legal compliance. It also manages E-Rate funding and technology grants, supporting digital infrastructure and vendor coordination. Risk Management protects district assets by handling insurance, property loss, and environmental compliance. The department promotes safety through data analysis, incident reviews, and preventative strategies. Together, these functions safeguard resources and create a secure environment for students, staff, and the broader school community.

STAFF	FTE	SALARIES	BENEFITS
Director Contract Services and Risk Management	1.00	$145,706	$64,000
Supervisor Contracts & E-Rate Services	1.00	93,942	44,948
Administrative Secretary	1.00	63,935	34,456
Subtotal FTE, Salaries & Benefits	3.00		$446,987

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-4300-021-0000-7200-000-617	$5,000
Travel & Conference	01-0000-0-5200-021-0000-7200-000-617	2,700
Dues & Memberships	01-0000-0-5300-021-0000-7200-000-617	300
Rents/Lease/Repairs	01-0000-0-5600-021-0000-7200-000-617	2,746
Interprogram Charges/Postage	01-0000-0-5715-021-0000-7200-000-617	178
Interprogram Charges/Printing	01-0000-0-5725-021-0000-7200-000-617	175
Other Services	01-0000-0-5800-021-0000-7200-000-617	25,041
Advertisement	01-0000-0-5810-021-0000-7200-000-617	15,000
Catering Services	01-0000-0-5825-021-0000-7200-000-617	300
Licensing Software/Emergency Mgmt.	01-0000-0-5882-021-0000-7200-000-617	41,649
Safety/Crossing Guards	01-0000-0-5800-021-9143-8300-000-617	375,516
Hazardous Material/Waste Disposal	01-0000-0-5525-021-9266-8200-000-617	53,500
HAZMAT Compliance Services	01-0000-0-5800-021-9266-8200-000-617	15,000
TOTAL		$537,105

Total Budget: $984,092

CUSTODIAL SERVICES

ENRIQUE PLACENCIA
Director

The Custodial Services Department is dedicated to providing a safe, sanitary, and welcoming learning environment for students, staff, and the community. Our responsibilities include general cleaning, disinfecting, floor care, facilities use support and ensuring that all spaces are well-maintained and conducive to learning. Through dedication, continuous improvement, teamwork, and attention to detail, we take pride in supporting the district's mission by fostering a healthy and productive atmosphere for all.

STAFF	FTE	SALARIES	BENEFITS
Director Maintenance & Operations	0.50	$79,838	$38,704
Manager Custodial Services	1.50	175,384	86,469
Supervisor Custodial Services	1.00	96,702	45,964
Administrative Secretary	0.50	34,393	18,121
Administrative Clerk Senior	0.50	33,426	21,623
Head Custodian III	1.00	68,208	36,029
Head Custodian I	1.00	59,529	22,929
Custodian	5.25	261,966	160,079
Subtotal FTE, Salaries & Benefits	11.25		$1,239,364

Category	Budget Code	2025-26 Budget
Classified Support - Overtime	01-0000-0-2201-xxx-0000-8200-000-629	$400,000
Classified Support - Substitutes	01-0000-0-2204-xxx-0000-8200-000-629	350,000
Classified Support - Overtime	01-0000-0-2401-xxx-0000-8200-000-629	2,000
Other Support- Overtime	01-0000-0-2901-xxx-0000-8200-000-629	150,000
Classified Variable Benefits	01-0000-0-3xxx-xxx-0000-8200-000-629	67,674
Custodial Supplies	01-0000-0-43xx-xxx-0000-8200-000-629	935,030
Fuel/Oil	01-0000-0-4340-xxx-0000-8200-000-629	10,000
Inventoried Supplies $500-$9,999	01-0000-0-4400-xxx-0000-8200-000-629	35,000
Travel & Conference	01-0000-0-5200-xxx-0000-8200-000-629	20,000
Mileage	01-0000-0-5230-xxx-0000-8200-000-629	1,000
Rentals/Leases/Repairs	01-0000-0-5600-xxx-0000-8200-000-629	40,000
Interprogram Charges/Printing	01-0000-0-5725-xxx-0000-8200-000-629	1,000
Transportation Direct Charges/Repairs	01-0000-0-5743-xxx-0000-8200-000-629	15,000
Other Services	01-0000-0-5800-xxx-0000-8200-000-629	12,000
Catering	01-0000-0-5825-290-0000-8200-000-629	5,000
Licensing Software	01-0000-0-5882-290-0000-7700-000-629	2,500
Cellular Services/Wireless Services	01-0000-0-5930-xxx-0000-8200-000-629	20,000
TOTAL		$2,066,204

Total Budget: $3,305,568

DISTRICT FUNDED NEEDS

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

Category	Budget Code	2025-26 Budget
Districtwide Chromebook Replacement	01-0000-0-4310-180-1110-1000-610-666	$4,000,000
Districtwide Supplies & Equipment	01-0000-0-4400-000-0000-7200-620-666	150,000
Energy Management	01-0000-0-58xx-160-0000-7x00-620-666	731,225
Business Office Admin	01-0000-0-5882-020-0000-7200-625-666	12,000
District Audit	01-0000-0-5800-xx0-0000-719x-642-666	81,100
SCOE Data Processing Services	01-0000-0-5800-000-0000-7700-644-666	195,000
Unused School Site Fees	01-0000-0-5800-000-0000-7200-652-666	460,146
Building CAM	01-0000-0-5800-000-0000-8200-659-666	182,305
Teacher Split Site - Mileage	01-0000-0-5230-000-1110-1000-689-666	3,000
Bond Fees	01-0000-0-5800-000-0000-7200-694-666	23,000
Small School Offset	01-0000-0-5728-000-0000-7200-000-666	(1,966,837)
TOTAL		**$3,870,939**

Total Budget: **$3,870,939**

DUAL ENROLLMENT OPPORTUNITIES

KARLENE BITTLER
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor - Secondary	1.00	$97,804	$32,526
Subtotal FTE, Salaries & Benefits	1.00		$130,330

Category	Budget Code	2025-26 Budget
Certificated Salaries - Extra Duty	01-7339-0-1203-9xx-0000-3110-000-411	$6,000
Variable Benefits	01-7339-0-3xx1-9xx-0000-3110-000-411	1,335
Travel & Conference	01-7339-0-5200-9xx-9538-3110-000-411	7,500
Direct Support/Indirect Cost @ 7.73%	01-7339-0-7310-9xx-0000-7210-000-411	11,220
TOTAL		**$26,055**

Estimated Carryover: $221,685 **Total Budget: $156,385**
Estimated Restricted Ending Fund Balance: $65,300 **(Restricted)**

$156,385 of the above budget is also reflected in the school site budgets.

EDUCATION FOR HOMELESS CHILDREN AND YOUTH GRANT

RUDY PUENTE
Director
DARRIN GREER
Coordinator
TAKENDRA WHITE
Coordinator

The Education for Homeless Children and Youth monies are utilized in Twin Rivers Unified School District to provide services for preschool through 12th grade students in transition. These services are necessary to remove barriers to educational access due to homelessness. Use of this funding extends to staffing for service delivery, supplemental tutoring, school supplies and clothing to maintain school of origin.

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

Category	Budget Code	2025-26 Budget
Classified Support - Extra Duty	01-5630-0-2205-060-0000-3130-000-344	$22,218
Classified Variable Benefits	01-5630-0-3xx2-060-0000-3130-000-344	8,178
Materials & Supplies	01-5630-0-4300-060-xxx0-xxx0-000-344	76,810
Subagreements for Services	01-5630-0-5100-060-1110-1000-248-344	25,000
Mileage	01-5630-0-5230-060-0000-3xx0-000-344	2,000
Other Services	01-5630-0-5800-060-xxxx-xxx0-xxx-344	27,800
Pupil Transportation	01-5630-0-5895-060-0000-3600-000-344	6,000
Direct Support / Indirect Cost @ 7.73%	01-5630-0-7310-060-0000-7210-000-344	11,054
TOTAL		$179,060

Allocated Revenue: $179,060

Total Budget: $179,060 (Restricted)

EDUCATION PROTECTION ACCOUNT

KATE INGERSOLL
Executive Director

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

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

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-1400-0-1106-333-1110-1000-000-468	$42,557,445
Variable Benefits	01-1400-0-3xx1-333-1110-1000-000-468	14,246,104
TOTAL		$56,803,549

Allocated Revenue: $56,803,549 **Total Budget: $56,803,549 (Restricted)**

EDUCATOR EFFECTIVENESS FUNDS BLOCK GRANT

KJ RHOADS
Executive Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator New Teacher Support & Contractor	0.50	$74,505	$25,940
Subtotal FTE, Salaries & Benefits	0.50		$100,445

Category	Budget Code	2025-26 Budget
Certificated Variable Salaries	01-6266-0-1103-141-1695-1000-201-490	$40,882
Variable Benefits	01-6266-0-3xx1-141-1695-1000-201-490	9,118
Direct Support / Indirect Cost @ 7.73%	01-6266-0-7310-141-0000-7210-000-490	11,629
TOTAL		$61,629

Estimated Carryover: $162,074
Estimated Restricted Ending Fund Balance: $0

Total Budget: $162,074 (Restricted)

EQUITY MULTIPLIER

TRAVIS BURKE
Executive Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Intervention Specialist - MTSS	2.00	$232,983	$73,382
Counselor - Secondary	1.00	124,533	38,486
Student Support Teacher	13.00	1,524,328	501,684
Academic Intervention Specialist Bilingu	1.00	62,785	41,750
Paraeducator II - Bilingual	5.25	189,084	92,315
Subtotal FTE, Salaries & Benefits	22.25		$2,881,330

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-7399-x-1103-9x5-3200-1000-000-415	$53,140
Variable Benefits	01-7399-x-3xx1-9x5-3200-1000-000-415	11,860
Other Services	01-7399-x-5xxx-xxx-1xxx-xx00-000-415	790,076
Direct Support / Indirect Cost @ 7.73%	01-7399-x-7310-xxx-0000-7210-000-415	248,749
TOTAL		$1,103,825

Estimated Carryover: $8,511,815 **Total Budget: $3,985,155**
Estimated Restricted Ending Fund Balance: $4,526,660 **(Restricted)**

$3,985,155 of the above budget is also reflected in the school site budgets.

EXPANDED LEARNING OPPORTUNITY PROGRAM

TRAVIS BURKE
Executive Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Special Projects & Equity	0.50	$98,370	$36,553
Program Development Consultant	3.00	339,441	168,770
Program Development Specialist	15.00	1,351,739	674,514
Coordinator Applications & Databases	0.25	32,877	14,831
Coordinator of Equity & Diversity	0.75	98,823	32,600
Expanded Learning Site/Comm. Facilitator	1.00	46,418	31,162
Nurse	2.00	216,868	76,526
Café Assistant II	0.25	9,085	6,075
Accounting Clerk-Senior	3.00	188,943	114,485
Administrative Clerk Senior	2.00	112,652	63,312
Custodian	21.00	1,043,426	679,700
Subtotal FTE, Salaries & Benefits	48.75		$5,437,170

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-2600-6-1x03-xxx-11x0-4x00-xxx-260	$517,400
Classified Salaries	01-2600-6-2x0x-090-xxx0-xxxx-xxx-260	461,000
Variable Benefits	01-2600-6-3xxx-xxx-xxx0-xxxx-xxx-260	212,925
Materials & Supplies	01-2600-6-4xx0-xxx-xxx0-xxxx-xxx-260	6,142,430
Travel & Conference	01-2600-6-5100-xxx-xxxx-xxx0-x0x-260	16,144,577
Mileage	01-2600-6-5230-x9x-0000-2100-000-260	4,000
Printing	01-2600-6-5725-x9x-1110-4000-xxx-260	500
Transportation	01-2600-6-5742-xxx-1110-4000-000-260	20,930
Professional/Consulting Services	01-2600-6-5800-xxx-xxx0-xxxx-xxx-260	1,100,106
Catering	01-2600-6-5825-090-xxx0-xxxx-000-260	23,000
Field Trips	01-2600-6-5865-x9x-1110-4000-000-260	163,200
Licensing Software	01-2600-6-5882-x9x-1110-4000-000-260	267,790
Cellular Telephones/Pagers	01-2600-6-593x-x9x-0000-2100-000-260	10,423
Direct Support / Indirect Cost @ 7.73%	01-2600-x-7310-xxx-0000-7210-000-260	1,110,095
TOTAL		**$26,178,376**

Estimated Carryover: $24,558,936 **Total Budget: $31,615,546**
Allocated Revenue: 31,615,546 **(Restricted)**
Estimated Restricted Ending Fund Balance: $24,558,936

$4,059,104 of the above budget is also reflected in the school site budgets.

FACILITIES CONSTRUCTION & PLANNING

VICTORIA GARCIA
Director

The Facilities Planning & Construction Department supports the district's academic programs with safe and secure environments that enable students to optimize their learning experience. Our responsibilities include but are not limited to, managing all district properties, master planning and forecasting the district facilities needs up to ten years into the future, building and modernizing schools, relocation of temporary portable classrooms, major repairs and land/system improvements, facilities work requests for minor site improvements, energy management, district bond construction management, Facilities Use coordination and approval, lease and property management, and Public Works Projects.

STAFF	FTE	SALARIES	BENEFITS
Director Facilities Construction and Planning	0.75	$127,760	$49,125
Manager Facilities Planning	1.00	108,699	42,814
Construction Manager	2.00	221,203	106,416
Facilities Services Specialist	1.00	75,621	62,433
Capital Project Assistant II	1.00	71,973	37,415
Subtotal FTE, Salaries & Benefits	5.75		$903,459

Category	Budget Code	2025-26 Budget
Classified Support - Overtime	01-0000-0-2401-160-0000-7200-000-616	$1,500
Classified Variable Benefits	01-0000-0-3xx2-160-0000-7200-000-616	142
Computer Software & Supplies	01-0000-0-4310-160-0000-7200-000-616	100
Fuel/Oil	01-0000-0-4340-160-0000-7200-000-616	1,000
Inventoried/Computer Supplies $500-$9,999	01-0000-0-4410-160-0000-7200-000-616	2,000
Travel & Conference	01-0000-0-5200-160-0000-7200-000-616	25,000
Mileage	01-0000-0-5230-160-0000-7200-000-616	100
Rentals/Leases/Repairs	01-0000-0-5600-160-0000-7200-000-616	14,000
Interprogram Charges/Postage	01-0000-0-5715-160-0000-7200-000-616	20
Interprogram Charges/Printing	01-0000-0-5725-160-0000-7200-000-616	50
Other Services	01-0000-0-5800-160-0000-7200-000-616	45,000
Advertisement	01-0000-0-5810-160-0000-7200-000-616	5,000
Licensing Software	01-0000-0-5882-160-0000-7700-000-616	112,991
Postage	01-0000-0-5920-160-0000-7200-000-616	100
Cellular Services	01-0000-0-5930-160-0000-7200-000-616	950
Subtotal		**$207,953**
Facilities Use-Custodial	01-0000-0-xxxx-000-9215-8200-000-800	$50,000
Materials & Supplies	01-0000-0-xx00-160-0000-x200-000-850	45,000
TOTAL		$302,953

Facilities Use Revenue: **$95,000** **Total Budget:** **$1,206,412**

FISCAL SERVICES

KATE INGERSOLL
Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
Executive Director Fiscal Services	1.00	$219,101	$101,067
Director Budgetary Accounting	1.00	167,173	71,900
Director Payroll & Benefits	1.17	178,466	67,581
Manager Accounts Payable	1.00	129,679	66,369
Budget Analyst, Senior	3.00	359,704	181,381
Accounting Analyst-Student Accounts	1.00	98,718	59,426
Budget Analyst*	0.60	54,086	26,461
Budget Technician	5.00	372,336	191,665
Administrative Assistant II	1.00	98,861	47,311
Administrative Secretary	1.00	81,505	40,923
Financial Accountant	1.00	88,343	43,440
Accounting Technician	8.00	595,886	317,586
Attendance Accounting Analyst	1.00	103,309	56,664
Attendance Data Technician	1.75	127,028	68,603
Benefit Plans Technician	2.00	150,378	89,365
Payroll & Benefits Plans Analyst	3.00	255,883	139,103
Payroll Assistant	1.00	55,608	31,392
Payroll Technician-Senior	0.75	64,495	25,604
Payroll Technician	5.00	348,320	212,918
Subtotal FTE, Salaries & Benefits	39.27		$5,387,638

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-4300-020-0000-7300-000-602	$20,200
Computer Software & Supplies	01-0000-0-4310-020-0000-7300-000-602	2,000
Materials & Supplies - Meetings	01-0000-0-4325-020-0000-7300-000-602	3,000
Inventoried Supplies $500-$9,999	01-0000-0-4400-020-0000-7300-000-602	1,000
Computer Supplies $500-$9,999	01-0000-0-4410-020-0000-7300-000-602	1,000
Travel & Conference	01-0000-0-5200-020-0000-7300-000-602	4,000
Mileage	01-0000-0-5230-020-0000-7300-000-602	1,000
Dues & Memberships	01-0000-0-5300-020-0000-7300-000-602	5,500
Rentals/Leases/Repairs	01-0000-0-5600-020-0000-7300-000-602	15,000
Interprogram Charges/Printing	01-0000-0-5725-020-0000-7300-000-602	6,000
Other Services	01-0000-0-5800-020-0000-7300-000-602	109,000
Licensing Software	01-0000-0-5882-020-0000-7300-000-602	21,000
Postage	01-0000-0-5920-020-0000-7300-000-602	4,000
Wireless Services	01-0000-0-5935-020-0000-7300-000-602	300
Subtotal		**$193,000**
LCAP		
Short Term Independent Study	*01-0730-0-xxxx-020-3300-1000-000-602*	*$110,074*
Licensing Software	*01-0730-0-5882-020-0000-7300-000-602*	*129,000*
TOTAL		**$432,074**

***Includes Supplemental/Concentration funding**

Total Budget: $5,819,712

GENERAL SERVICES

MARK STORACE
Executive Director

The General Services Department is dedicated to fostering a high-quality education environment for the Twin Rivers Unified School District. We prioritize exceptional service to our students, staff, and community by ensuring facilities are clean, safe, and up-to-date. Our department encompasses both the Facilities, Construction & Planning Department and the Maintenance & Operations Department, all working together to provide the best possible educational setting.

STAFF	FTE	SALARIES	BENEFITS
Executive Director General Services	1.00	$196,739	$94,221
Administrative Secretary-Senior	1.00	80,476	40,544
Budget Analyst, Senior	1.00	108,673	63,090
Accounting Technician	1.00	70,574	26,755
Subtotal FTE, Salaries & Benefits	4.00		$681,072

Category	Budget Code	2025-26 Budget
Classified Variable Salaries	01-0000-0-2x01-067-0000-7200-000-667	$15,000
Variable Benefits	01-0000-0-3xx2-067-0000-7200-000-667	1,412
Materials & Supplies	01-0000-0-43x0-067-0000-7200-000-667	10,000
Computer Software & Supplies	01-0000-0-4410-067-0000-7200-000-667	2,000
Travel & Conference	01-0000-0-5200-067-0000-7200-000-667	20,000
Mileage	01-0000-0-5230-067-0000-7200-000-667	300
Rentals/Leases/Repairs	01-0000-0-5600-067-0000-7200-000-667	7,000
Interprogram Charges/Postage	01-0000-0-5715-067-0000-7200-000-667	50
Interprogram Charges/Printing	01-0000-0-5725-067-0000-7200-000-667	100
Other Services	01-0000-0-5800-067-0000-7200-000-667	2,804
Advertisement	01-0000-0-5810-067-0000-7200-000-667	3,000
Catering	01-0000-0-5825-067-0000-7200-000-667	5,500
Licensing Software	01-0000-0-5882-067-0000-7700-000-667	78,000
Postage	01-0000-0-5920-067-0000-7200-000-667	50
Cellular Services	01-0000-0-5930-067-0000-7200-000-667	1,425
TOTAL		$146,641

Total Budget: $827,713

***Other Authorized Interfund: $70,500**

GOLDEN STATE PATHWAYS PROGRAM

KARLENE BITTLER
Director

The purpose of the Golden State Pathways Program (GSPP) is to provide local educational agencies (LEAs) with the resources to promote pathways in high-wage, high-skill, high-growth areas that allow pupils to advance seamlessly from high school to college and career and provide the workforce needed for economic growth. Twin Rivers received funding specifically to support the following CTE pathways: Agriscience, Agriculture Mechanics, Ornamental Horticulture and Education.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
CTE: Child Development	1.00	$74,150	$30,616
Subtotal FTE, Salaries & Benefits	1.00		$104,766

Category	Budget Code	2025-26 Budget
Certificated Salaries - Substitute	01-6383-0-1104-9xx-3800-1000-729-793	$23,000
Variable Benefits	01-6383-0-3xx1-9xx-3800-1000-729-793	735
Materials & Supplies	01-6383-0-4300-9xx-3800-1000-72x-79x	226,112
Other Services	01-6383-0-5800-9xx-3800-1000-729-793	225,000
Field Trips	01-6383-0-5865-9xx-3800-1000-72x-79x	95,000
Licensing Software	01-6383-0-5882-9xx-3800-1000-729-793	25,000
Equipment $10,000+	01-6383-0-6400-9xx-3800-1000-72x-79x	480,825
Direct Support/Indirect Cost @ 7.73%	01-6383-0-7310-9xx-3800-7210-xxx-79x	54,079
TOTAL		**$1,129,751**

Estimated Carryover: $2,740,885 **Total Budget: $1,234,517**
Estimated Restricted Ending Fund Balance: $1,506,368 **(Restricted)**

$1,213,563 of the above budget is also reflected in the school site budgets.

HUMAN RESOURCES

GINA CARREÓN
Chief Human Resources Official

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

STAFF	FTE	SALARIES	BENEFITS
Chief Human Resources Official	1.00	$313,459	$72,722
Director Human Resources and Labor Relations	2.00	372,305	129,227
Director Title IX and Compliance	1.00	191,471	61,348
Manager Human Resources	4.00	505,989	226,892
Executive Assistant II	1.00	115,424	61,123
Project Manager	1.00	115,424	52,855
Administrative Assistant I	1.00	87,812	43,244
Human Resources Technician-Senior	2.00	171,240	104,759
Human Resources Technician	3.00	209,686	99,103
District Receptionist Bilingual	1.00	58,385	40,130
Human Resources Assistant	1.00	65,026	24,010
Exec Director Elementary Education	0.25	59,859	17,428
Teachers	1.17	78,715	32,383
Subtotal FTE, Salaries & Benefits	19.42		$3,310,019

Category	Budget Code	2025-26 Budget
Classified Support - Overtime	01-0000-0-2x01-030-0000-7400-000-603	$8,872
Classified Variable Benefits	01-0000-0-3xx2-030-0000-7400-000-603	713
Materials & Supplies	01-0000-0-4xxx-030-0000-7400-000-603	26,297
Travel & Conference	01-0000-0-52x0-030-0000-7400-000-603	2,400
Dues & Memberships	01-0000-0-5300-030-0000-7400-000-603	1,700
Rentals/Leases/Repairs	01-0000-0-5600-030-0000-7400-000-603	18,807
Interprogram Charges/Printing	01-0000-0-5725-030-0000-7400-000-603	1,472
Other Services	01-0000-0-5800-030-0000-7400-000-603	58,265
Legal Fees	01-0000-0-5880-030-0000-7400-000-603	136,000
Licensing Software	01-0000-0-5882-030-0000-7400-000-603	87,365
Communications	01-0000-0-5910-030-0000-7400-000-603	1,000
Postage	01-0000-0-5920-030-0000-7400-000-603	50
Wireless Services	01-0000-0-5935-030-0000-7400-000-603	2,687
CSEA Professional Growth Fund	01-0000-0-5800-030-9140-7400-000-603	20,000
Other Classified - Extra Duty	01-0000-0-2905-030-9220-7400-000-603	1,400
Classified Variable Benefits	01-0000-0-3xx2-030-9220-7400-000-603	330
Materials & Supplies	01-0000-0-4x00-030-9220-xx00-000-603	13,000
T.B. Testing/Testing/CPR Training	01-0000-0-5800-030-9220-xxx0-000-603	54,000
Communications	01-0000-0-5910-030-9220-7400-000-603	4,123
Travel & Conference (Negotiations)	01-0000-0-5200-030-9455-7120-000-603	500
Other Services (Negotiations)	01-0000-0-5800-030-9455-7120-000-603	1,300
Materials & Supplies (Employee Recognition)	01-0000-0-43xx-030-9545-7400-000-603	5,300
Rentals/Leases/Repairs	01-0000-0-5600-030-9545-7400-000-603	4,000
Catering (Employee Recognition)	01-0000-0-5825-030-9545-7400-000-603	36,000
Materials & Supplies (Recruiting)	01-0000-0-43xx-030-9570-7400-000-603	12,040
Other Services (Recruiting)	01-0000-0-5800-030-9570-7400-000-603	1,000
Advertisement (Recruiting)	01-0000-0-5810-030-9570-7400-000-603	2,000
Classified Support - Overtime	01-0000-0-2401-030-9538-2420-255-603	872
Classified Variable Benefits	01-0000-0-3902-030-9538-2420-255-603	218
Materials & Supplies	01-0000-0-4300-030-9538-2700-255-603	100
Materials & Supplies for Meetings	01-0000-0-4325-030-9538-2700-255-603	1,800
Subtotal		**$503,611**
LCAP		
Fingerprinting	*01-0730-0-5870-030-9220-7400-000-603*	*$97,000*
Other Services	*01-0730-0-58x0-030-0000-7400-000-603*	*318,000*
TOTAL		$918,611

Total Budget: **$4,228,630**

INDEPENDENT LIVING PROGRAM

RUDY PUENTE
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor, Secondary	0.15	$16,058	$5,139
Subtotal FTE, Salaries & Benefits	0.15		$21,197

Category	Budget Code	2025-26 Budget
Materials and Supplies	01-9372-0-43xx-060-xxx0-xx00-000-798	$3,415
Mileage	01-9372-0-5230-060-0000-3xx0-000-798	900
Transportation	01-9372-0-5742-060-0000-3110-000-798	500
Other Services	01-9372-0-5800-060-xxx0-xx00-xxx-798	20,400
Direct Support / Indirect Cost @ 7.73%	01-9372-0-7310-060-0000-7210-000-798	3,588
TOTAL		$28,803

Allocated Revenue: $50,000

Total Budget: $50,000 (Restricted)

INFORMATION & EDUCATIONAL TECHNOLOGY SERVICES

ROBERT WILCOX
Chief Technology Officer

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

STAFF	FTE	SALARIES	BENEFITS
Chief Technology Officer	1.00	$190,085	$83,164
Manager Applications & Databases	1.00	167,201	84,631
Manager IT User Services	1.00	170,416	81,362
Manager Systems & Network Operations	1.00	163,985	78,995
Coordinator Instructional Technology	2.00	277,910	82,733
IT Data Systems Analyst I	2.00	186,275	98,124
IT Data Systems Analyst II	2.00	227,831	105,703
IT User Support Analyst	1.00	91,055	44,438
IT User Support Technician-Lead	2.00	213,141	108,013
Network Administrator	1.00	124,575	56,775
Network Analyst	1.00	91,960	44,219
Network Analyst-Senior	1.00	114,397	65,197
Cybersecurity Administrator	1.00	122,339	55,400
Technology Services Specialist	1.00	95,547	46,091
Applications and Data Architect	2.00	232,781	119,693
Systems Administrator	2.00	249,853	121,524
Systems and Applications Analyst-Senior	1.00	92,185	44,854
Administrative Secretary-Senior	1.00	73,435	37,953
IT User Support Technician*	16.50	1,165,056	643,048
IT User Support Technician-Senior	5.00	406,245	222,162
Subtotal FTE, Salaries & Benefits	45.50		$6,680,351

Category	Budget Code	2025-26 Budget
Classified Overtime/Substitutes	01-0000-0-2x0x-180-0000-7700-000-618	$260,000
Classified Variable Benefits	01-0000-0-3xx2-180-0000-7700-000-618	31,200
Materials & Supplies	01-0000-0-43xx-180-0000-7700-000-618	72,950
Fuel/Oil	01-0000-0-4340-180-0000-7700-000-618	6,000
Inventoried/Computer Supplies $500-$9,999	01-0000-0-4410-180-0000-7700-000-618	9,600
Travel & Conference	01-0000-0-52xx-180-0000-7700-000-618	34,713
Mileage	01-0000-0-5230-180-0000-2420-000-618	4,000
Dues & Memberships	01-0000-0-5300-180-0000-7700-000-618	6,500
Rentals/Leases/Repairs	01-0000-0-5600-180-0000-7700-000-618	51,500
Interprogram Charges/Postage	01-0000-0-5715-180-0000-7700-000-618	150
Transportation Direct Charges/Repairs	01-0000-0-5743-180-0000-7700-000-618	5,000
Other Services	01-0000-0-5800-180-0000-7700-000-618	334,700
Catering	01-0000-0-5825-180-0000-7700-000-618	2,500
Licensing Software	01-0000-0-5882-180-0000-7700-000-618	1,696,520
Cellular Services/Wireless Services	01-0000-0-593x-180-0000-xxx0-000-618	20,682
Ed Tech		
Materials & Supplies	01-0000-0-4xx0-180-1345-xxx0-000-618	6,400
Travel & Conference	01-0000-0-52xx-180-1345-2420-000-618	4,200
Dues & Memberships	01-0000-0-5300-180-1345-2420-000-618	40
Other Services	01-0000-0-5800-180-1345-2420-000-618	500
Licensing Software	01-0000-0-5882-180-1345-1000-000-618	201,000
Wireless Services	01-0000-0-5935-180-1345-2420-000-618	400
Chromebook Repairs		
Computer Supplies	01-0000-0-4310-180-xxx0-xx00-180-618	115,000
IT E-Rate		
Equipment $10,000+	01-0000-0-6400-180-9171-8500-000-618	42,000
Subtotal		**$2,905,555**
Interfund Credits	01-0000-0-5752-000-0000-7700-000-618	($75,000)
TOTAL		**$2,830,555**

***includes Supplemental/Concentration funding**

Total Budget: $9,510,906

INSTRUCTIONAL MATERIALS FUNDS

KJ RHOADS
Executive Director

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

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

Category	Budget Code	2025-26 Budget
Classified Variable Salaries	01-0037-0-240x-240-0000-2100-000-504	$30,000
Classified Variable Benefits	01-0037-0-3xx2-240-0000-2100-000-504	4,321
Textbooks	01-0037-0-4100-080-1110-1000-000-504	751,485
Core Curriculum Software	01-0037-0-4118-080-1110-1000-000-504	751,485
Books Other Than Textbooks	01-0037-0-4200-080-1110-1000-000-504	127,000
Materials & Supplies	01-0037-0-4300-080-1110-1000-000-504	230,000
Rentals/Leases/Repairs	01-0037-0-5600-080-0000-2100-000-504	4,000
Interprogram Charges/Printing	01-0037-0-5725-080-1110-1000-000-504	25,000
Other Services	01-0037-0-5800-080-1110-1000-000-504	48,000
Licensing Software	01-0037-0-5882-080-1110-1000-000-504	4,000
TOTAL		$1,975,291

Contribution Revenue: $1,975,291

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

INSURANCE PREMIUMS

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

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

Category	Budget Code	2025-26 Budget
Schools Insurance Authority - Property	01-0000-0-5420-000-9320-7200-000-653	$1,987,083
Schools Insurance Authority - Liability	01-0000-0-5420-000-9320-7200-000-653	2,614,488
Schools Insurance Authority -Cyber	01-0000-0-5420-000-9320-7200-000-653	110,963
Police Excess Liability Fund	01-0000-0-5420-000-9320-7200-000-653	150,183
Worker's Compensation-Deficit Reduction Plan	01-0000-0-5800-000-9320-7200-000-653	10,000
Claims Reserve - Deductibles	01-0000-0-5800-000-0000-7200-000-653	100,000
Other Services/Grievances	01-0000-0-5800-000-0000-7200-813-653	100,000
Other Services/Legal Settlements	01-0000-0-5800-000-0000-7200-814-653	100,000
Subtotal		**$5,172,717**
Interprogram Credits/Vehicle Liability Insurance	01-0000-0-5420-xxx-9320-7200-000-653	($611,847)
TOTAL		**$4,560,870**

Total Budget: $4,560,870

K-12 STRONG WORKFORCE PROGRAM

KARLENE BITTLER
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teacher - CTE Programs	0.80	$83,805	$32,756
Subtotal FTE, Salaries & Benefits	0.80		$116,561

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-6388-x-110x-9xx-3800-1000-000-7xx	$19,438
Variable Benefits	01-6388-x-3xx1-9xx-3800-1000-000-7xx	3,989
Materials & Supplies	01-6388-5-4x00-910-3800-1000-000-772	94,687
Computer Supplies $500-$9,999	01-6388-4-4410-945-3800-1000-000-777	19,953
Travel & Conferences	01-6388-5-5200-910-3800-1040-000-772	15,000
Other Services	01-6388-5-5800-910-3800-1040-000-772	5,000
Field Trips	01-6388-5-5865-910-3800-1000-000-772	70,000
Interprogram Charges/Field Trips	01-6388-4-5742-9xx-3800-1000-000-7x7	16,000
Equipment $10,000+	01-6388-5-6400-910-3800-1000-000-772	119,401
Direct Support/Indirect Cost @ 4.00%	01-6388-x-7310-9xx-3800-7210-000-7xx	14,425
TOTAL		$377,893

Unearned Revenue: $494,454

Total Budget: $494,454 (Restricted)

$494,454 of the above budget is also reflected in the school site budgets.

LCFF-CONCENTRATION: EL FOCUS

JISEL VILLEGAS, Ph.D.
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director English Language Services	0.66	$120,670	$33,751
Coordinator English Learners	2.00	270,588	80,086
Academic Intervention Specialist Bilingual-Senior	17.10	1,150,087	647,537
Administrative Secretary	1.00	74,706	38,421
Administrative Clerk Bilingual Senior	1.00	55,687	31,421
Administrative Clerk Senior	1.00	59,424	32,797
Paraeducator II-Bilingual	6.75	314,511	210,698
Program Specialist - EL	0.10	13,161	4,006
Student Learning Coach	0.40	46,521	14,356
TOSA - EL	0.10	9,903	3,246
TOSA PK-6; ELD	0.10	13,067	3,986
Family and Community Liaison	1.50	80,129	42,926
Translator Interpreter	6.31	351,386	188,725
Subtotal FTE, Salaries & Benefits	38.02		$3,891,796

Category	Budget Code	2025-26 Budget
Certificated Salaries - Extra Duty	01-0710-0-1103-100-1xxx-1000-xxx-505	$31,235
Certificated Salaries - Substitute	01-0710-0-1104-100-1110-1000-000-505	2,000
Other Certificated Salaries	01-0710-0-190x-100-xxxx-3160-466-505	46,000
Other Classified Salaries	01-0710-0-2401-100-0000-2100-467-505	12,000
Classified Salaries - Extra Duty	01-0710-0-2405-100-0000-2100-000-505	30,000
Classified Salaries - Substitute	01-0710-0-2104-100-1110-1000-000-505	8,000
Other Classified Salaries	01-0710-0-2905-100-0000-3160-466-505	4,000
Variable Benefits	01-0710-0-3xxx-100-xxxx-xxx0-xxx-505	36,609
Books Other Than Textbooks	01-0710-0-4200-100-xxxx-xx00-000-505	2,000
Materials & Supplies	01-0710-0-4300-100-xxx0-xxxx-xxx-505	33,782
Computer Software & Supplies	01-0710-0-4310-100-xxx0-xx00-xxx-505	10,200
Materials & Supplies - Meetings	01-0710-0-4325-100-xxxx-xxxx-xxx-505	15,741
Computers Supplies $500-$9,999	01-0710-0-4410-100-0000-2100-000-505	750
Subagreements for Services	01-0710-0-5100-100-1xxx-1000-46x-505	519,872
Travel & Conference	01-0710-0-5200-100-9538-2100-xxx-505	25,575
Mileage	01-0710-0-5230-100-xxxx-xxxx-xxx-505	5,000
Rentals/Leases/Repairs	01-0710-0-5600-100-1110-1000-450-505	2,000
Interprogram Charges/Postages	01-0710-0-5715-100-0000-2495-000-505	10,000
Interprogram Charges	01-0710-0-5725-100-xxx0-xxxx-xxx-505	10,500
Other Services	01-0710-0-5800-100-xxxx-xxxx-xxx-505	215,941
Licensing Software	01-0710-0-5882-100-0000-2100-000-505	10,000
Direct Support/Indirect Cost @ 7.73%	01-0710-0-7310-100-0000-7210-000-505	340,362
TOTAL		**$1,371,567**

Contribution Revenue: $5,263,363

Total Budget: $5,263,363
(Locally Restricted)

$2,322,821 of the above budget is also reflected in the school site budgets.

LCFF-SUPPLEMENTAL/CONCENTRATION

DISTRICT

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Executive Director, Learning Design & PD	0.50	$113,122	$32,271
Director Early Childhood Education and Teacher Support	0.50	88,644	25,126
Coordinator Behavior Intervention	2.00	278,449	123,228
Coordinator of Equity & Diversity	0.25	32,941	10,867
Coordinator Parent & Community Involvement	1.00	146,146	42,970
Coordinator New Teacher Support & Contractor Services	0.50	74,506	25,939
Coordinator ECE	0.50	77,371	22,612
ELA Lesson Design	2.00	243,466	58,900
Administrative Secretary	0.50	35,232	18,430
Behavior and Academic Intervention Assistant	0.61	28,539	18,386
Behavior Analyst	4.50	529,012	241,933
Subtotal FTE, Salaries & Benefits	12.86		$2,268,090

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-0730-0-1x0x-xxx-xxxx-xxxx-xxx-5xx	$25,133,405
Classified Salaries	01-0730-0-2x0x-xxx-xxxx-xxxx-xxx-5xx	104,827
Variable Benefits	01-0730-0-3xxx-xxx-xxxx-xxxx-xxx-5xx	8,337,663
Materials & Supplies	01-0730-0-4xxx-xxx-xxxx-xxxx-xxx-5xx	312,228
Subagreements for Services	01-0730-0-5100-xx0-xxx0-xxx0-xxx-5xx	288,214
Travel & Conference	01-0730-0-52xx-xxx-xxxx-xxxx-xxx-5xx	60,891
Mileage	01-0730-0-5230-xxx-xxxx-xxxx-xxx-5xx	11,425
Interprogram Charges	01-0730-0-57xx-xxx-xxxx-xxxx-xxx-5xx	1,976,637
Field Trips	01-0730-0-5865-xxx-xxxx-xxx0-xxx-507	45,500
Licensing Software	01-0730-0-5882-xxx-xxxx-xxx0-xxx-5xx	286,778
Other Services	01-0730-0-5xxx-xxx-xxxx-xxxx-xxx-5xx	462,838
Capital Outlay $10,000+	01-0730-0-6xx0-xxx-0000-8500-xxx-579	10,000,000
Direct Support/Indirect Cost	01-0730-0-7310-000-0000-7210-000-507	2,977,072
Concentration Add-On		
Certificated Salaries	*01-0745-0-1x0x-xx0-xxxx-xxx0-xxx-xxx*	*$165,819*
Classified Salaries	*01-0745-0-2x0x-xxx-xxxx-xxx0-000-xxx*	*87,390*
Variable Benefits	*01-0745-0-3xxx-xx0-xxxx-xxx0-xxx-xxx*	*67,274*
Direct Support/Indirect Cost	*01-0745-0-7310-000-0000-7210-000-512*	*1,170,903*
TOTAL		$51,488,864

Contribution: **$75,973,587** **RC 0730** **Total Budget:** **$53,756,954**
Contribution: **16,318,414** **RC 0745** **(Locally Restricted)**
Total Contribution: **$92,292,001**

$23,708,019 of the above RC0730 contribution is allocated on various other budget pages.
$14,827,028 of the above RC0745 contribution is allocated on various other budget pages.

LCFF-SUPPLEMENTAL/CONCENTRATION: ATHLETICS

MICAH SIMMONS, Ed.D.
Deputy Principal

LCFF-Supplemental Concentration Athletics plays a vital role in supporting high school and middle school athletic programs by ensuring that all student-athletes in Twin Rivers have access to the essential equipment needed for training and competition in California Interscholastic Federation (CIF) events. Additionally, we provide high-quality uniforms for both high school and middle school athletes, reflecting the excellence and professionalism of our programs while fostering pride and unity among our student-athletes.

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

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-0730-0-1104-9x0-1240-4200-085-517	$3,272
Classified Salaries	01-0730-0-2205-085-0000-8200-085-517	1,554
Variable Benefits	01-0730-0-3xxx-xxx-xxx0-xx00-085-517	874
Materials & Supplies	01-0730-0-4300-xxx-124x-4200-085-517	160,576
Dues/Memberships	01-0730-0-5300-9x0-1240-4200-085-517	42,922
Rentals/Leases/Repairs	01-0730-0-5600-085-1240-4200-085-517	3,900
Transportation	01-0730-0-5742-085-1240-4200-085-517	3,000
Food Services-Interfund	01-0730-0-5753-085-1240-4200-085-517	2,000
Other Services	01-0730-0-5800-xxx-124x-4200-085-517	97,296
Field Trips	01-0730-0-5865-xx5-1240-4200-085-517	47,000
Licensing Software	01-0730-0-5882-xxx-1240-4200-085-517	62,936
TOTAL		**$425,330**

Total Budget: **$425,330**
(Locally Restricted)

$286,589 of the above budget is also reflected in the school site budgets.

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

KARLENE BITTLER
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teacher-CTE Programs	3.60	$288,735	$124,522
Program Development Specialist	0.60	$50,500	25,142
Administrative Clerk Senior	1.00	58,255	21,518
Subtotal FTE, Salaries & Benefits	5.20		$568,672

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-0730-0-1x0x-xx0-3800-xxx0-xxx-764	$122,220
Variable Benefits	01-0730-0-3xx1-xx0-3800-xxx0-xxx-764	27,264
Materials & Supplies	01-0730-0-4x00-xx0-3800-xxx0-xxx-764	427,482
Travel & Conference	01-0730-0-5200-xx0-3800-xxx0-xxx-764	49,279
Mileage	01-0730-0-5230-7x0-3800-1040-413-764	100
Other Services	01-0730-0-5xxx-xx0-3800-1000-xxx-764	245,026
TOTAL		$871,371

Total Budget: **$1,440,043**
(Locally Restricted)

$577,886 of the above budget is also reflected in the school site budgets.

LCFF-SUPPLEMENTAL/CONCENTRATION: CHARTER

SCHOOL SITES - CHARTERS

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Teachers	7.60	$696,782	$260,021
Teacher - CTE	0.60	46,047	18,717
Student Support Teacher	2.00	240,264	75,872
Athletic Director	0.20	13,307	5,846
Academic Intervention Specialist Bilingual-Senior	0.88	49,570	21,052
Behavior Academic Intervention Assistant	0.20	9,028	6,186
Paraeducator I	2.25	77,946	32,609
Administrative Clerk School Site	0.63	26,056	17,136
Yard and Duty Assistant	1.56	48,798	15,560
Subtotal FTE, Salaries & Benefits	15.92		$1,660,797

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-0741-0-1x0x-9xx-xxxx-xxx0-xxx-516	$2,063,940
Classified Salaries	01-0741-0-2x0x-9xx-xxx0-xx00-000-516	28,857
Certificated/Classified Variable Benefits	01-0741-0-3xxx-9xx-xxxx-xxx0-xxx-516	890,993
Textbooks & Curriculum Software	01-0741-0-4100-9xx-1755-1000-000-516	2,100
Books, Materials & Supplies	01-0741-0-4x00-9xx-xxxx-xxx0-000-516	572,892
Computer Supplies & Equipment	01-0741-0-4x10-9xx-xxxx-1000-000-516	49,617
Materials & Supplies - Meetings	01-0741-0-4325-9xx-xxx0-xx00-000-516	12,100
Inventoried Supplies $500-$9,999	01-0741-0-4400-9xx-1110-1000-000-516	13,000
Travel & Conference / Mileage	01-0741-0-5200-9xx-xxxx-xxx0-000-516	66,700
Rentals/Leases/Repairs	01-0741-0-5600-9xx-xxx0-xx00-000-516	21,000
Interprogram Charges	01-0741-0-57xx-9xx-xxx0-xx00-000-516	347,094
Other Services	01-0741-0-58xx-9xx-xxx0-xx00-000-516	377,541
Field Trips	01-0741-0-5865-9xx-11xx-1000-000-516	305,523
Licensing Software	01-0741-0-5882-9xx-1110-1000-000-516	85,458
Cellular Telephones/Pagers	01-0741-0-5930-956-0000-3110-000-516	1,720
Building & Improvement of Bldg.	01-0741-0-6200-9xx-0000-8500-000-516	68,000
Equipment $10,000+	01-0741-0-6400-9xx-1110-1000-000-516	20,689
Direct Support/Indirect Cost @ 7.73%	01-0741-0-7310-9xx-0000-7210-000-516	621,316
TOTAL		$5,548,540

Contribution Revenue: $7,209,337

Total Budget: $7,209,337 (Locally Restricted)

$7,209,337 of the above budget is also reflected in the school site budgets.

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

CHRISTINE MUTHUSAMY-FLOK
Coordinator

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator MTSS & Intervention	0.50	$73,080	$26,518
Administrative Clerk Senior	0.50	32,687	21,352
PBIS Specialist	3.00	345,206	110,319
Subtotal FTE, Salaries & Benefits	4.00		$609,162

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-0730-0-110x-088-1xx5-1000-000-51x	$5,900
Variable Benefits	01-0730-0-3xx1-088-1xx5-1000-000-51x	1,317
Materials & Supplies	01-0730-0-4xxx-088-xxxx-xx00-000-51x	22,982
Travel & Conference	01-0730-0-5200-088-xxxx-xxx0-000-51x	9,600
Mileage	01-0730-0-5230-088-0000-2100-000-51x	1,500
Printing	01-0730-0-5725-088-1x1x-1000-000-51x	18,500
Other Services	01-0730-0-5800-088-xxxx-xx00-000-51x	37,850
Licensing Software	01-0730-0-5882-088-1515-1000-000-511	4,900
Cellular Telephones	01-0730-0-5930-088-xxxx-xx00-000-511	2,100
TOTAL		$104,649

Total Budget: **$713,811**
(Locally Restricted)

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

KJ RHOADS
Executive Director

The New Teacher Support program engages preliminary credentialed teachers and teaching interns in a job-embedded formative assessment system of support and professional growth, in order that they are able to fulfill the requirements for the California Clear Multiple Subjects, Single Subjects, and Education Specialist credentials, or university intern program. In Twin Rivers Unified School District, various levels of support are provided to Mentors and Participating Teachers in the form of focused training, as well as opportunities for collaboration, classroom observations, and reflection sessions. For the 2025-26 school year, the District is continuing its partnership with the Sacramento County Office of Education, at a district cost.

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

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-0730-0-1x0x-085-xxxx-xxx0-000-518	$317,715
Certificated Variable - Benefits	01-0730-0-3xx1-085-xxxx-xxx0-000-518	44,194
Books Other Than Textbooks	01-0730-0-4200-085-1110-1000-000-518	600
Materials & Supplies	01-0730-0-4300-085-xxxx-xx00-000-518	3,000
Materials & Supplies - Meetings	01-0730-0-4325-085-1xxx-1000-000-518	5,000
Travel & Conference	01-0730-0-5200-085-9538-2100-000-518	5,000
Interprogram Charges/Printing	01-0730-0-5725-085-1110-1000-000-518	750
TOTAL		**$376,259**

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

LCFF-SUPPLEMENTAL/CONCENTRATION: SPECIAL EDUCATION

JOHANN RUBIA
Interim Executive Director

The Special Education administration provides the coordination and supervision of all special education programs in the District. The LCFF-Supplemental/Concentration funds for Special Education are used to ensure all students receive a free and appropriate education by designing and maintaining service delivery models for every student in need of Special Education services in the District.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Vice Principal - Elementary	1.00	$137,138	$40,963
Psychologist	0.40	44,974	14,284
TOSA PK-6; Special Education	3.00	320,164	103,493
Subtotal FTE, Salaries & Benefits	4.40		$661,016

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0730-0-43x0-300-5xxx-x110-000-202	$5,500
Mileage	01-0730-0-5230-300-5xxx-x1x0-000-202	2,754
Licensing Software	01-0730-0-5882-300-5760-1110-000-202	13,400
TOTAL		$21,654

Total Budget: **$682,670**
(Locally Restricted)

$70,092 of the above budget is also reflected in the school site budgets.

LCFF- SUPPLEMENTAL/CONCENTRATION: STUDENT ENGAGEMENT

MEGAN SIMMONS
Executive Director

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

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

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-0730-0-1x0x-110-xxxx-xxx0-xxx-510	$501,045
Classified Salaries	01-0730-0-2x0x-110-xxxx-xx00-xxx-510	87,500
Variable Benefits	01-0730-0-3xxx-110-xxxx-xxx0-xxx-510	143,273
Materials & Supplies	01-0730-0-4xxx-xxx-xxxx-xx00-396-510	97,833
Travel & Conference	01-0730-0-5200-xx0-xxxx-xx00-396-510	37,800
Mileage	01-0730-0-5230-110-xxxx-xx00-396-510	1,150
Dues/Memberships	01-0730-0-5300-110-1145-4100-396-510	1,500
Rentals/Leases/Repairs	01-0730-0-5600-110-1xx0-1000-396-510	2,194
Printing	01-0730-0-5725-110-0000-2495-396-510	100
Field Trips	01-0730-0-5xxx-110-1xxx-xx00-396-510	846,081
Other Services	01-0730-0-5800-xx0-xxxx-xxx0-396-510	118,679
Catering	01-0730-0-5825-110-1354-1000-396-510	700
Cellular Telephones/Pagers	01-0730-0-5930-110-1145-4100-396-510	3,360
TOTAL		$1,841,215

Total Budget: **$1,841,215**
(Locally Restricted)

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

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

DANISE EGAN
Director

The Visual and Performing Arts (VAPA) program supports the implementation of culturally responsive, sequential, and standards-based instruction for students in Transitional Kindergarten through Grade 12. As an essential component of a high-quality, well-rounded education, arts and arts integration play a critical role in fostering creativity, self-expression, and deeper learning. Research consistently links arts participation to gains in math, reading, cognitive ability, critical thinking, and verbal skills while also improving motivation, concentration, confidence, teamwork, and overall social-emotional well-being.

The Strategic Arts Plan ensures that VAPA instructional programs are delivered through both arts integration and discipline-specific models before, during, and after school across the district. Funding is allocated to staffing credentialed elementary art and music teachers at all TK-6 sites, ensuring that students receive high-quality instruction from certificated educators. To increase engagement and close opportunity gaps, funds also support grade-level arts experiences and events for students in grades TK -12. These experiences are made possible through ongoing partnerships with community arts organizations and local creatives who enrich student learning through diverse artistic perspectives.

Professional development is another key area of investment, providing training for both arts and non-arts teachers, as well as district leaders, in arts standards, arts integration, and best practices for arts education. Funding also allows educators to attend content-based conferences at both the state and national levels, subject to board approval and teacher requests.

Additionally, program funds sustain and strengthen key partnerships with organizations such as the Kennedy Center's Any Given Child Program, Partners in Education, and Artist-in-Residence initiatives, as well as cultural institutions including the Sacramento Philharmonic & Opera, Crocker Art Museum, B Street Theater, CLARA Center for the Performing Arts, Sacramento Ballet, and The California Arts Project. Through these collaborations, the district continues to provide meaningful arts learning opportunities that inspire creativity, support academic achievement, and ensure all students have access to a rich and engaging arts education.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Director Arts & Career Education	1.00	$184,380	$59,768
Teacher-Music	0.20	17,614	7,616
Teacher-Arts	0.20	13,705	3,057
TOSA Arts Integration	2.00	218,648	62,285
Program Development Specialist	1.00	92,436	44,946
Administrative Secretary	1.00	75,528	29,075
Subtotal FTE, Salaries & Benefits	5.40		$809,058

Category	Budget Code	2025-26 Budget
Certificated Salaries - Extra Duty	01-0730-0-1103-135-1xxx-1000-xxx-476	$49,017
Certificated Salaries - Substitute	01-0730-0-1104-135-xxxx-1xx0-xxx-476	25,629
Classified Salaries - Extra Duty/OT	01-0730-0-2x01-135-0000-xx00-xxx-476	2,089
Variable Benefits	01-0730-0-3xxx-135-xxxx-xxx0-xxx-476	12,531
Materials & Supplies	01-0730-0-4300-135-xxxx-xx00-xxx-476	59,491
Computer Software & Supplies	01-0730-0-4x10-135-xxxx-xx00-429-476	4,000
Materials & Supplies for Meetings	01-0730-0-4325-135-xxxx-xxxx-xxx-476	13,900
Inventoried Supplies	01-0730-0-4400-135-1xxx-1000-429-476	24,760
Travel and Conference	01-0730-0-52xx-135-xxxx-xx00-429-476	18,150
Mileage	01-0730-0-5230-135-xxxx-xx00-xxx-476	9,500
Dues & Memberships	01-0730-0-5300-135-1795-1000-429-476	250
Rentals/Leases/Repairs	01-0730-0-5600-135-xxxx-xxxx-xxx-476	50,955
Printing	01-0730-0-5725-135-1520-1000-429-476	200
Transportation	01-0730-0-5742-135-1xxx-1000-xxx-476	151,000
Professional/Consulting Services	01-0730-0-5800-135-xxxx-xxxx-xxx-476	332,103
Field Trips	01-0730-0-5865-135-1xx5-1000-429-476	85,000
Fingerprinting	01-0730-0-5870-135-0000-2100-473-476	500
Licensing Software	01-0730-0-5882-135-0000-2100-429-476	2,400
Cellular Telephones/Pagers	01-0730-0-5930-135-0000-2100-429-476	2,375
TOTAL		$843,850

Total Budget: **$1,652,908**
(Locally Restricted)

LCFF - CONCENTRATION ADD-ON (CHARTER)

SCHOOL SITES - CHARTERS

Effective 2021-22 per EC Section 42238.02, the concentration calculation (within the LCFF) is increased from 50% to 65%; the 15% increase is known as the "additional concentration grant add-on". The additional concentration grant add-on is to be used to increase the number of staffing providing direct services in high needs schools (unduplicated pupil percentage (UPP) 55% and greater) compared to other schools.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Vice Principal-Middle School	0.50	$75,483	$21,984
Vice Principal-Elementary	1.00	148,109	43,408
Guidance and Learning Specialist	0.50	71,312	27,212
Activity Director	1.00	121,735	47,464
Counselor-Secondary	1.00	126,484	35,760
Counselor-School K-8	1.40	182,118	66,304
Counselor-Elementary	2.00	188,719	53,583
Campus Safety Specialist	1.75	80,883	41,587
Custodian	1.00	52,503	30,249
Paraeducator I	0.75	28,719	12,036
Yard and Duty Assistant	1.75	55,534	27,194
Subtotal FTE, Salaries & Benefits	12.65		$1,538,380

Category	Budget Code	2025-26 Budget
Other Classified - Extra Duty/Substitutes	01-0746-0-2x04-9xx-xxx0-xx00-000-513	$0
Classified Variable Benefits	01-0746-0-3xxx-9xx-xxx0-xx00-000-513	0
TOTAL		$0

Contribution Revenue: $1,538,380

Total Budget: $1,538,380
(Locally Restricted)

$1,538,380 of the above budget is also reflected in the school site budgets.

LCFF-SUPPLEMENTAL: SCHOOL SITES

SCHOOL SITES

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Support Teacher	0.31	$33,768	$12,577
Academic Intervention Specialist-Senior	1.33	90,748	38,871
Academic Intervention Specialist Bilingual-Sr.	0.50	27,755	15,678
Campus Safety Specialist	0.88	38,768	22,686
Library Materials Technician	0.25	14,542	5,607
Paraeducator I	0.75	27,651	10,718
Yard and Duty Assistant	8.71	285,097	70,453
Subtotal FTE, Salaries & Benefits	12.72		$694,919

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-0740-0-1x0x-xxx-xxxx-xxxx-0xx-506	$256,138
Classified Salaries	01-0740-0-2x0x-xxx-xxx0-xxx0-000-506	104,663
Certificated/Classified Variable Benefits	01-0740-0-3xxx-xxx-xxxx-xxxx-0xx-506	69,812
Textbooks & Curriculum Software	01-0740-0-41xx-xxx-1xxx-1000-000-506	71,000
Books, Materials & Supplies	01-0740-0-4xxx-xxx-xxxx-xxxx-000-506	901,917
Inventoried Supplies $500-$9,999	01-0740-0-44x0-xxx-xxx0-1000-000-506	43,944
Travel & Conference / Mileage	01-0740-0-52xx-xxx-xxxx-xxx0-000-506	79,900
Rentals/Leases/Repairs	01-0740-0-5600-xxx-xxx0-xx00-000-506	12,680
Interprogram Charges	01-0740-0-57xx-xxx-xxxx-xxx0-000-506	149,784
Other Services	01-0740-0-5xxx-xxx-xxxx-xxx0-000-506	170,478
Field Trips	01-0740-0-5865-xxx-xxxx-xxx0-000-506	198,578
Licensing Software	01-0740-0-5882-xxx-xxx0-xx00-000-506	97,941
Building & Improvement of Bldg.	01-0740-0-6200-669-0000-8500-000-506	10,000
TOTAL		$2,166,835

Contribution Revenue: $ 2,861,754

Total Budget: $2,861,754 (Locally Restricted)

$ 2,861,754 of the above budget is also reflected in the school site budgets.

LEARNING COMMUNITIES FOR SCHOOL SUCCESS PROGRAM

RUDY PUENTE
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator Child Welfare	0.81	$115,773	$34,223
Program Specialist	0.50	64,400	19,635
Subtotal FTE, Salaries & Benefits	1.31		$234,031

Category	Budget Code	2025-26 Budget
Travel & Conferences	01-7085-0-52xx-060-xxxx-xxx0-000-778	$15,000
Other Services	01-7085-0-5x00-060-xxx0-xx00-xxx-778	150,346
Licensing Software	01-7085-0-5882-060-1110-1000-xxx-778	18,535
Direct Support/Indirect Cost @ 7.73%	01-7085-0-7310-060-0000-7210-000-778	27,280
TOTAL		**$211,161**

Estimated Carryover: $445,192
Estimated Restricted Ending Fund Balance: $0

Total Budget: $445,192 (Restricted)

LEARNING RECOVERY EMERGENCY BLOCK GRANT

TRAVIS BURKE
Executive Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Counselor-Secondary	1.00	$106,995	$23,866
Teacher	1.00	74,150	27,171
Content Area Instructional Coach	15.70	1,748,713	609,098
Student Support Teacher	1.00	124,659	30,612
RSP	3.00	295,091	109,043
Nurse	2.95	291,109	109,749
Subtotal FTE, Salaries & Benefits	24.65		$3,550,256

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-7435-0-110x-xxx-1xxx-1000-xxx-401	$2,646,479
Variable Benefits	01-7435-0-3xx1-xxx-1xxx-1000-xxx-401	610,167
Materials and Supplies	01-7435-0-4300-180-1110-1000-000-401	40,000
Subagreements for Services	01-7435-0-5100-xxx-xxxx-xxx0-000-401	1,183,750
Other Services	01-7435-0-5800-xxx-xxxx-xxx0-000-401	325,000
Direct Support/Indirect Cost @ 7.73%	01-7435-0-7310-xxx-0000-7210-000-401	554,388
TOTAL		**$5,359,784**

Estimated Carryover: $17,090,762 **Total Budget:** **$8,910,040**
Estimated Restricted Ending Fund Balance: $8,180,722 **(Restricted)**

$876,306 of the above budget is also reflected in the school site budgets.

LITERACY COACHES AND READING SPECIALISTS GRANT PROGRAM

TRAVIS BURKE
Executive Director

The Literacy Coaches and Reading Specialists Grant Program awards eligible school sites funds to develop school literacy programs, employ and train literacy coaches and reading and literacy specialists, and develop and implement interventions for students in need of targeted literacy support.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Support Teacher	5.00	$436,461	$183,648
Subtotal FTE, Salaries & Benefits	5.00		$620,109

Category	Budget Code	2025-26 Budget
Certificated Salaries	01-6211-4-110x-xxx-1716-1000-000-270	$17,550
Variable Benefits	01-6211-4-3901-xxx-1716-1000-000-270	1,759
Direct Support / Indirect Cost @ 7.73%	01-6211-4-7310-xxx-0000-7210-000-270	49,426
TOTAL		$68,735

Estimated Carryover: $2,328,577 **Total Budget: $688,844 (Restricted)**
Estimated Restricted Ending Fund Balance: $1,639,733

$688,844 of the above budget is also reflected in the school site budgets.

LOTTERY

KATE INGERSOLL
Executive Director

KJ RHOADS
Executive Director

The California Lottery was created to generate supplemental funding for our public schools in 1984. For every dollar spent on Lottery products, at least 34 cents is returned to the schools. Two types of Lottery funding are received. One is unrestricted to be used for the education of students and the other is restricted to be used for instructional materials. The restricted Lottery funds are managed by the Professional Development/Curriculum and Instruction Department. The most recent report on Lottery Expenditures for K-12 Education prepared by the California Department of Education reports that in 2022-23 an average of 49.64% of Lottery funds are spent on Salaries and Benefits, 30.16% on restricted instructional materials, while the remainder is spent in other instructional areas. The Lottery provides approximately 1.2% of the District's revenue.

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

Category	Budget Code	2025-26 Budget
Textbooks (Restricted)	01-6300-0-4100-080-1110-1000-000-442	$1,944,056
Certificated Salaries	01-1100-0-1106-333-1110-1000-000-444	3,396,920
Variable Benefits	01-1100-0-3xx1-333-1110-1000-000-444	1,131,308
TOTAL		$6,472,284

Total Budget: **$6,472,284 (Restricted)**

Estimated Carryover: **$15,000,000**
Allocated Revenue: **$6,472,284**
Estimated Restricted Ending Fund Balance: **$15,000,000**

MAIL SERVICES

FRANCINE BRISSEY
Director

Mail Services is responsible for receiving, sorting and delivery of all District mail in a responsive and timely manner. U.S. and Inter-District mail service, postage meter and bulk rate postage is a service provided by the Mail Services Department. The mail delivery is made daily by the warehouse staff to each site during the regular school calendar. The mailroom follows a modified schedule when schools are not in session, or during holidays.

STAFF	FTE	SALARIES	BENEFITS
Mail Services Technician	0.50	$21,726	$8,074
Subtotal FTE, Salaries & Benefits	0.50		$29,800

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7500-000-655	$10,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7500-000-655	15,046
Catering	01-0000-0-5825-050-0000-7500-000-655	50
Postage	01-0000-0-5920-050-0000-7500-000-655	172,000
Subtotal		**$197,096**
Interprogram Credits/Postage	01-0000-0-5715-050-0000-7500-000-655	($95,942)
TOTAL		$101,154

Total Budget: $130,954

MAINTENANCE & GROUNDS SERVICES

ENRIQUE PLACENCIA
Director

The Maintenance & Grounds Department is committed to providing a safe, clean and well-maintained learning environment for students, staff and community. Through dedication and continuous proactive maintenance, we ensure that District buildings and grounds support excellence in education. Our team strives for responsiveness and continuous improvement to uphold the highest standards of safety, function and aesthetic appeal across all District properties.

STAFF	FTE	SALARIES	BENEFITS
Director Maintenance & Operations	0.50	$79,837	$38,703
Manager Maintenance Services	1.50	175,384	90,173
Supervisor Maintenance	1.00	96,702	45,964
Landscape and Grounds Specialist II	12.00	766,567	405,544
Landscape and Grounds Specialist-Senior	5.00	387,040	229,128
Landscape and Grounds-Team Leader	1.00	82,246	30,348
Administrative Secretary	0.50	34,393	18,121
Administrative Clerk Senior	0.50	33,426	21,623
Buyer	1.00	67,108	35,625
Maintenance Specialist II	4.00	270,811	143,373
Maintenance Specialist III	23.00	1,940,082	1,003,559
Maintenance Specialist IV	5.00	458,430	242,682
Maintenance Specialist IV-Team Leader	2.00	202,027	103,922
Pool and Water Quality Technician	2.00	143,220	82,279
Subtotal FTE, Salaries & Benefits	59.00		$7,228,317

Category	Budget Code	2025-26 Budget
Classified Salary	01-8150-0-2xxx-270-0000-8110-000-627	$252,500
Classified Variable Benefits	01-8150-0-3xx2-270-0000-8110-000-627	23,745
Materials & Supplies	01-8150-0-43x0-270-0000-8110-000-627	2,661,500
Inventoried/Computer Supplies $500-$9,999	01-8150-0-4400-270-0000-8110-000-627	100,000
Travel & Conference	01-8150-0-5200-270-0000-8110-000-627	20,000
Liability Vehicles	01-8150-0-5420-270-0000-8110-000-627	210,871
Waste Disposal	01-8150-0-5525-270-0000-8110-000-627	6,000
Pest Control	01-8150-0-5535-270-0000-8110-000-627	30,000
Rentals/Leases/Repairs	01-8150-0-5600-270-0000-8110-000-627	4,274,018
Interprogram Charges/Fuel and Printing	01-8150-0-5743-270-0000-8110-000-627	120,000
Other Services	01-8150-0-5800-270-0000-8110-000-627	1,169,685
Licensing Software	01-8150-0-5882-270-0000-7700-000-627	17,000
Cellular Services/Wireless Services	01-8150-0-593X-270-0000-8110-000-627	29,000
Equipment $10,000+	01-8150-0-6400-270-0000-8110-000-627	100,000
Direct Support/Indirect Cost @ 7.73%	01-8150-0-7310-270-0000-7210-000-627	1,148,055
Classified Support - Overtime	01-0000-0-2201-270-0000-8110-000-627	20,000
Classified Variable Benefits	01-0000-0-3xx2-270-0000-8110-000-627	1,881
Materials & Supplies	01-0000-0-4xx0-270-0000-8110-000-627	134,500
Waste Disposal	01-0000-0-5525-270-0000-8110-000-627	9,000
Pest Control	01-0000-0-5535-270-0000-8110-000-627	155,000
Alarm Services	01-0000-0-5540-XXX-0000-8110-000-627	3,120
Rentals/Leases/Repairs	01-0000-0-5600-270-0000-8110-000-627	42,838
Interprogram Charges/Printing	01-0000-0-5725-270-0000-8110-000-627	20
Transportation Direct Charges/Repairs	01-0000-0-5743-270-0000-8110-000-627	25,000
Other Services	01-0000-0-5800-270-0000-8110-000-627	1,100
Licensing Software	01-0000-0-5882-270-0000-7700-000-627	1,200
Cellular Services/Wireless Services	01-0000-0-593x-270-0000-8110-000-627	12,525
Subtotal		**$10,568,558**
LCAP Supplies $500-$9,999	*01-0730-0-4400-270-0000-810-000-627*	*$10,000*
TOTAL		**$10,578,558**

Contribution Revenue: $16,000,000 **Total Budget: $17,806,875**
Department Budget: $1,796,875

MEDI-CAL BILLING OPTION PROGRAM

JOHANN RUBIA
Interim Executive Director

The Department of Health Care Services Local Education Agency (LEA) Medi-Cal Billing Option Program allows a school district to become a Medi-Cal provider and bill Medi-Cal for the federal share of reimbursement for health assessments and treatments provided by the medical professionals they employ. The goal of the program is to provide comprehensive health services to eligible Medi-Cal students and, when applicable, their families. Additionally, the program requires the reinvestment of revenue to be spent on school linked services for students and their families.

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

Category	Budget Code	2025-26 Budget
Books Other Than Textbooks	01-9471-0-4200-300-0000-x1x0-xxx-783	$6,000
Materials & Supplies	01-9471-0-4300-300-xxx0-xxx0-xxx-783	72,500
Computer Software & Supplies	01-9471-0-4310-300-0000-2100-233-783	18,709
Materials & Supplies $500-$9,999	01-9471-0-4400-300-0000-3140-235-783	33,369
Computer Supplies $500-$9,999	01-9471-0-4410-300-0000-2100-23x-783	30,557
Travel & Conference	01-9471-0-5200-300-0000-3140-235-783	20,000
Licensing Software	01-9471-0-5882-300-0000-31x0-23x-783	50,927
Indirect Cost @ 7.73%	01-9471-0-7310-300-0000-7210-000-783	17,938
TOTAL		$250,000

Estimated Carryover: $5,861,933
Estimated Unrestricted Ending Fund Balance: $5,611,933

Total Budget: $250,000
(Locally Restricted)

MISCELLANEOUS

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

Category	Budget Code	2025-26 Budget
Legal Services	01-0000-0-5880-010-0000-7160-220-669	$1,000,000
PERS/STRS Employee Benefit Adjustments	01-0000-0-3xxx-000-xxx0-xx00-257-669	20,000
CALPERS Unfunded Liability	01-0000-0-3202-070-0000-8300-257-669	378,662
PERS/STRS and IRS Health Penalties, Admin Fees	01-0000-0-5800-000-0000-7200-257-669	50,000
State Unemployment Charges - Cert.	01-0000-0-3501-000-1110-1000-670-669	10,000
State Unemployment Charges - Class.	01-0000-0-3502-000-9590-7200-670-669	10,000
Banking Forms/Fees Expenditure Account	01-0000-0-5800-020-0000-7200-670-669	20,000
Community School Program	01-0000-0-7142-000-0000-9200-670-669	1,104,389
Indirect Costs from Child Dev. Fund	01-0000-0-7350-000-0001-7210-670-669	(819,199)
Indirect Costs from Cafeteria Fund	01-0000-0-7350-170-0000-7210-670-669	(906,364)
Indirect Costs from Adult Ed. Fund	01-0000-0-7350-894-0000-7210-670-669	(211,287)
Indirect Costs within General Fund	01-0000-0-7310-020-0000-7210-670-669	(15,571,268)
Retiree Benefits/Health, Instructional	01-0000-0-3701-000-1590-1000-671-669	742,000
Retiree Benefits/Health, Non-Instructional	01-0000-0-3702-000-9590-7200-671-669	522,000
STRS On-Behalf Pension Contribution	01-7690-0-310x-000-xxxx-xxx0-000-000	16,223,122
Interfund Transfer - Facility Projects	01-0000-0-7619-xxx-0000-9300-xxx-000	32,775,000
TOTAL		**$35,347,055**

STRS On-behalf Revenue: $16,223,122 **Total Budget: $35,347,055**

PACIFIC INFANT/ TODDLER CENTER

JOHANA SCOTT
Director

JEANNE GARDNER
Coordinator

The Pacific Infant/Toddler Center serves children age birth to 36 months. This program is designed to improve the experience for parenting and pregnant students while providing child care and development services for their children. This educational component for our teen parents will continue at the center. In addition, childcare/child development services are available to need and income eligible families living in the community. To support program costs, the Early Childhood Education department will earn income for each infant and/or toddler attending this program through their CCTR (Children's Center) contract from CDE.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Early Childhood Development Teacher	0.50	$34,780	$13,112
Cal Safe	0.20	14,830	6,186
ECD Preschool Site Supervisor	0.50	36,678	13,536
ECE Assistant III	0.50	29,231	16,221
ECE Paraeducator	0.81	41,157	20,913
Subtotal FTE, Salaries & Benefits	2.51		$226,644

Category	Budget Code	2025-26 Budget
Projected Open Position Savings	01-0023-0-1100-555-0001-1000-000-462	($14,328)
Materials & Supplies	01-0023-0-4300-555-0001-1000-000-462	3,477
Materials & Supplies - Meetings	01-0023-0-4325-555-0001-1000-000-462	523
Other Services	01-0023-0-5800-555-0001-1000-000-462	4,000
TOTAL		**($6,328)**

Contribution Revenue: $220,316

Total Budget: $220,316
(Locally Restricted)

POLICE SERVICES

DAVID LUGO
Chief Police Services

The Twin Rivers Unified School District Police Department is responsible for providing law enforcement services on and about the Twin Rivers Unified School District properties. The primary focus is on the Police functions necessary to ensure a safe environment for students, staff and the public. The Twin Rivers Unified School District Police Department is certified by the State Commission of Peace Officer Standards and Training, with school law enforcement responsibilities in Sacramento city and county.

STAFF	FTE	SALARIES	BENEFITS
Chief Police Services	1.00	$223,235	$84,193
Lieutenant Police Services	1.00	126,472	60,625
Sergeant Police Services	3.00	443,048	199,871
Police Officer/School Resource Officer	18.00	1,714,426	889,861
Police Department Dispatcher*	5.00	378,906	198,750
Administrative Assistant I	1.00	86,012	42,582
Records and Evidence Clerk	1.00	70,812	37,823
Subtotal FTE, Salaries & Benefits	30.00		$4,556,616

Category	Budget Code	2025-26 Budget
Classified Support - Overtime	01-0000-0-2201-070-0000-8300-000-612	$75,000
Classified Support - Stipends	01-0000-0-2202-070-0000-8300-000-612	4,000
Classified Support - Substitutes	01-0000-0-2204-070-0000-8300-000-612	40,000
Classified Support - Extra Duty	01-0000-0-2205-070-0000-8300-000-612	38,000
Uniform Allowances	01-0000-0-2x7x-070-0000-8300-000-612	11,300
Classified Clerical - Overtime/Extra Duty	01-0000-0-240x-070-0000-8300-000-612	39,500
Classified Clerical - Substitutes	01-0000-0-2404-070-0000-8300-000-612	30,000
Classified Clerical - Extra Duty	01-0000-0-2405-070-0000-8300-000-612	5,000
Classified Variable Benefits	01-0000-0-3xx2-070-0000-8300-000-612	18,600
Materials & Supplies	01-0000-0-43xx-070-0000-8300-000-612	40,600
Inventoried Supplies $500-$9,999	01-0000-0-44x0-070-0000-8300-000-612	11,500
Travel & Conference	01-0000-0-5200-070-0000-8300-000-612	1,000
Travel & Conference - Out of State	01-0000-0-5225-070-0000-8300-000-612	100
Rentals/Leases/Repairs	01-0000-0-5600-070-0000-8300-000-612	5,000
Interprogram Charges/Postage	01-0000-0-5715-070-0000-8300-000-612	1,000
Interprogram Charges/Printing	01-0000-0-5725-070-0000-8300-000-612	1,800
Other Services	01-0000-0-5800-070-0000-8300-000-612	60,000
Fingerprinting	01-0000-0-5870-070-0000-8300-000-612	100
Licensing Software	01-0000-0-5882-070-0000-8300-000-612	20,000
Postage	01-0000-0-5920-070-0000-8300-000-612	100
Cellular Services	01-0000-0-5930-070-0000-8300-000-612	1,000
K-9 Program	01-0000-0-xxxx-070-9350-8300-000-612	14,515
Materials & Supplies	01-0000-0-4300-070-9750-8300-000-612	1,500
Fuel/Oil	01-0000-0-4340-070-9750-8300-000-612	85,000
Repairs/Vehicle Maintenance	01-0000-0-5600-070-9750-8300-000-612	63,000
Transportation Direct Charges/Repairs	01-0000-0-5743-070-9750-8300-000-612	100
Other Services	01-0000-0-5800-070-9750-8300-000-612	9,000
Classified Support - Extra Duty (Field Training)	01-0000-0-2x05-070-9222-8300-000-612	5,500
Classified Variable Benefits	01-0000-0-3xx2-070-9222-8300-000-612	1,295
Classified Support - Extra Duty (Safety)	01-0000-0-2205-070-9597-8300-000-612	155,000
Classified Support - Substitutes (Safety)	01-0000-0-2405-070-9597-8300-000-612	10,000
Classified Variable Benefits	01-0000-0-3xx2-070-9597-8300-000-612	24,262
Other Services	01-0000-0-5800-070-9597-8300-000-612	2,925
Police Services Supplemental Budget	01-0000-0-xxxx-070-xxx0-8300-000-697	168,500
Subtotal		**$944,197**
LCAP Other Services	*01-0730-0-58xx-070-0000-8300-000-612*	*$119,177*
TOTAL		**$1,063,374**

***includes Supplemental/Concentration funding**

Total Revenue: **$423,500**
Contribution Revenue: **(255,000)**
Adjusted Revenue: **$168,500**

Total Budget: **$5,619,990**

PRINT SERVICES

FRANCINE BRISSEY
Director

The Print Services Department produces curriculum materials, school site administrative printing, graphic services and individual classroom and department materials at a low cost. District forms and documents are housed and prepared by Print Services.

STAFF	FTE	SALARIES	BENEFITS
Document Publishing Technician-Senior	1.00	$74,730	$29,619
Graphics and Document Coordinator	1.00	98,717	54,974
Subtotal FTE, Salaries & Benefits	2.00		$258,040

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-4300-050-0000-7550-000-619	$50,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7550-000-619	120,000
Other Services	01-0000-0-5800-050-0000-7550-000-619	3,386
Catering Services	01-0000-0-5825-050-0000-7550-000-619	100
Subtotal		**$173,486**
Interprogram Credits/Printing	01-0000-0-5725-050-0000-7550-000-619	($279,977)
Interfund Credits/Printing	01-0000-0-5755-050-0000-7550-000-619	(10,000)
TOTAL		**($116,491)**

Total Budget: $141,549

PROFESSIONAL DEVELOPMENT AND CURRICULUM & INSTRUCTION

KJ RHOADS
Executive Director

The professional development funds are utilized to support both certificated and classified Twin Rivers Unified School District staff in developing their professional capital. The funds are applied to align professional development to the strategic framework and the three (3) focus areas of Twin Rivers: Unparalleled Student Achievement, Engagement and Outreach, and Organizational Efficiency and Effectiveness.

The Curriculum and Instruction Department is responsible for the TK-12 programs and services directly related to the District's efforts to achieve college and career readiness with all students. We provide curricular services for all schools within the District and lead subject area committees in Math, English Language Arts, Science, Health and History/Social Science. Assessment, Williams, and Library Media Services are provided within the Curriculum and Instruction Department.

Library Media Services provides access to a variety of materials in varying formats, supports "information literacy" instruction to all District students, provides materials and support to district educators in designing learning experiences which support curricular and 21st century learning goals, and fosters a passion for reading in all district students.

The Instructional Materials Center (IMC) supports the District's instructional program by providing resources for TK-12 teachers in the comprehensive and alternative schools. This includes compiling, ordering, and distributing district adopted textbooks and other instructional materials. The IMC coordinates and manages district textbook inventories and the textbook database for the TK-12 schools. The IMC also participates in and provides documentation for the Williams' audits and the yearly Instructional Materials audit.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Learn Design & PD	0.50	$113,122	$32,270
Coordinator Curriculum & Instruction	2.00	272,588	81,546
Administrative Secretary	0.50	35,232	18,430
Administrative Clerk Senior	1.00	59,424	32,796
Instructional Materials Coordinator	1.00	88,240	43,402
Program Development Specialist	0.10	10,103	4,812
Subtotal FTE, Salaries & Benefits	5.10		$791,965

Category	Budget Code	2025-26 Budget
Administration		
Classified Substitute Salaries	01-0000-0-2404-141-0000-2100-000-641	$347
Variable Benefits	01-0000-0-3xx2-141-0000-2100-000-641	128
Materials & Supplies	01-0000-0-4xxx-141-0000-2100-000-641	11,152
Travel & Conference	01-0000-0-5200-141-0000-2100-000-641	500
Mileage	01-0000-0-5230-141-0000-2100-000-641	750
Interprogram Charges/Printing	01-0000-0-5725-141-0000-2100-000-641	2,500
Professional Development		
Classified Substitute Salaries	01-0000-0-2x0x-141-9538-2100-000-641	$12,227
Variable Benefits	01-0000-0-3xx2-141-9538-2100-000-641	1,843
Cellular Services	01-0000-0-5930-141-9538-2100-000-641	633
Curriculum & Instruction		
Certificated Salaries - Extra Duty	01-0000-0-1903-141-0000-2130-231-641	$9,371
Variable Benefits	01-0000-0-3xx1-141-0000-2130-231-641	2,081
Books Other Than Textbooks	01-0000-0-4200-141-0000-2130-231-641	1,488
Materials & Supplies	01-0000-0-4xxx-141-0000-2130-231-641	16,307
Travel & Conference	01-0000-0-5200-141-0000-2130-231-641	4,833
Mileage	01-0000-0-5230-141-0000-2130-231-641	500
Interprogram Charges/Printing	01-0000-0-5725-141-0000-2130-231-641	62
Wireless Services	01-0000-0-5935-141-0000-2130-231-641	500
Instructional Materials		
Classified Clerical Overtime	01-0000-0-240x-240-0000-2100-000-641	$7,699
Variable Benefits	01-0000-0-3xx2-240-0000-2100-000-641	2,766
Materials & Supplies	01-0000-0-4xx0-240-0000-2100-xxx-641	22,877
Mileage	01-0000-0-5230-240-0000-2100-0x0-641	485
Rentals/Leases/Repairs	01-0000-0-5600-240-0000-2100-243-641	20,244
Interprogram Charges/Printing	01-0000-0-57x5-240-0000-2100-0x0-641	8,216
Other Services	01-0000-0-5800-240-0000-2100-000-641	350
Cellular Services	01-0000-0-5930-240-0000-2100-000-641	633
Library Media Services		
Classified Support - Extra Duty	01-0000-0-2205-240-0000-2420-000-641	$9,286
Variable Benefits	01-0000-0-3xx2-240-0000-2420-000-641	3,442
Materials & Supplies	01-0000-0-4300-240-0000-2420-000-641	751
TOTAL		**$141,971**

Total Budget: **$933,936**

PSYCHOLOGICAL SERVICES

JOHANN RUBIA
Interim 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 special education eligibility, as well as reassessments of students in special education programs are required every three years.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Special Education/SELPA	0.10	$18,366	$5,967
Administrative Secretary-Senior	0.10	8,048	4,054
Psychologist*	11.76	1,503,952	480,057
Subtotal FTE, Salaries & Benefits	11.96		$2,020,444

Category	Budget Code	2025-26 Budget
Books Other Than Textbooks	01-0000-0-4200-140-0000-3120-000-614	$300
Materials & Supplies	01-0000-0-4300-140-0000-3120-000-614	2,277
Mileage	01-0000-0-5230-140-0000-3120-000-614	750
TOTAL		**$3,327**

***includes Supplemental/Concentration funding**

Total Budget: $2,023,771

PURCHASING SERVICES

FRANCINE BRISSEY
Director

Purchasing Services is responsible for purchasing all District equipment, supplies and services using bid procedures; requests for quotes; piggybackable bids and recommended vendors; establishing purchasing standards and specifications and; monitoring purchases to ensure District standards. The Purchasing Department has the sole authority to prepare and issue purchase orders for public works, goods and services.

STAFF	FTE	SALARIES	BENEFITS
Director Purchasing Services	1.00	$162,770	$90,057
Supervisor Purchasing	1.00	105,661	49,261
Admin Secretary	1.00	69,489	36,501
Buyer	1.00	86,255	42,671
Purchasing Assistant	1.00	59,424	40,513
Subtotal FTE, Salaries & Benefits	5.00		$742,602

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-43xx-050-0000-7530-000-605	$15,792
Computer Supplies $500-$9,999	01-0000-0-4410-050-0000-7530-000-605	3,524
Travel & Conference	01-0000-0-5200-050-0000-7530-000-605	7,000
Mileage	01-0000-0-5230-050-0000-7530-000-605	500
Dues & Memberships	01-0000-0-5300-050-0000-7530-000-605	1,000
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7530-000-605	1,850
Interprogram Charges/Printing	01-0000-0-5725-050-0000-7530-000-605	100
Other Services	01-0000-0-5800-050-0000-7530-000-605	2,000
Advertisement	01-0000-0-5810-050-0000-7530-000-605	1,000
Catering	01-0000-0-5825-050-0000-7530-000-605	1,000
Licensing Software	01-0000-0-5882-050-0000-7530-000-605	183,660
Cellular Services	01-0000-0-5930-050-0000-7530-000-605	476
Wireless Services	01-0000-0-5935-050-0000-7530-000-605	750
TOTAL		$218,652

Total Budget: $961,254

REFUGEE SCHOOL IMPACT (RSI) PROGRAM

JISEL VILLEGAS, Ph.D.
Director

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

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Family and Community Liaison	1.00	$47,068	$17,401
Paraeducator II - Bilingual	0.75	28,504	29,133
Subtotal FTE, Salaries & Benefits	1.75		$122,106

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-5840-4-4300-100-1110-1000-000-346	$3,500
Interprogram Charges	01-5840-4-5725-100-0000-2495-000-346	50
Other Services	01-5840-4-5800-100-1695-1000-000-346	126,931
Licensing Software	01-5840-4-5882-100-1110-1000-000-346	5,618
Cellular Services	01-5840-4-5930-100-0000-2495-000-346	475
Indirect Cost @ 7.73%	01-5840-4-7310-100-0000-7210-000-346	19,996
TOTAL		**$156,570**

Unearned Revenue: $278,676

Total Budget: $278,676 (Restricted)

SALARIES/BENEFITS

STAFF	FTE	SALARIES	BENEFITS
Reimbursable Teacher - TRUE			
Subtotal FTE, Salaries & Benefits	0.00		$0

Category	Budget Code	2025-26 Budget
Variable Salaries/Benefits		
Certificated Salaries - Subs/Missed Prep/Split Classes	01-0000-0-110x-xxx-1110-1000-000-050	$4,010,000
Certificated Salaries - First 4 Days of School/HR Rover	01-0000-0-1104-xxx-1110-1000-003-050	1,100,000
Certificated Pupil Support - Substitutes	01-0000-0-1204-xxx-0000-3140-000-050	11,000
Certificated Supervisor - Substitutes	01-0000-0-1304-xxx-0000-2700-000-050	100,000
Instructional Paraeducators - Substitutes	01-0000-0-2104-xxx-1110-1000-000-050	2,000
Campus Monitor/Health Asst./Library Asst. - Subs	01-0000-0-2204-xxx-0000-2420-000-050	70,000
Classified - Overtime	01-0000-0-2401-xxx-0000-7310-000-050	80,000
Classified - Substitutes	01-0000-0-2404-xxx-0000-2700-000-050	260,000
Classified Confidential - Overtime/Substitutes	01-0000-0-2501-xxx-0000-7200-000-050	20,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxx0-xxx0-00x-050	807,538
Subagreement for Services - Certificated Substitutes	01-0000-0-5100-000-1110-1000-000-050	1,000
Subtotal		**$6,461,538**
Home & Hospital Extra Duty	01-0000-0-1103-xxx-1430-1000-000-051	$215,000
Master Teacher/National University Stipend	01-0000-0-1102-xxx-1499-1000-000-051	300
Assistant to the Principal (Elementary-Teacher in Charge)	01-0000-0-1902-xxx-0000-2700-018-051	32,000
Counseling Stipends	01-0000-0-1202-xxx-0000-3110-000-051	28,000
Coaching Stipends/Extra Curricular	01-0000-0-xx02-xxx-1365-4100-000-051	755,000
Coaching Stipends/Athletic	01-0000-0-xx02-xxx-1240-4200-000-051	830,000
Negotiations (Subs for Teacher Doing Prep Work)	01-0000-0-1104-xxx-9695-7120-000-051	5,000
Class Size Overages	01-0000-0-1103-xxx-1110-1000-015-051	170,000
TK/Kinder & 1st Grade Assessments	01-0000-0-1104-xxx-1110-1000-016-051	5,000
Dept./Grade Level Chair	01-0000-0-1102-xxx-1110-1000-017-051	220,000
Interview Panel Subs (HR Requested)	01-0000-0-1104-xxx-1110-1000-030-051	25,000
Teacher Sixth Period Pay	01-0000-0-1105-xxx-1633-1000-080-051	725,000
Teacher Sixth Period Pay-Cont./I.S.	01-0000-0-1105-xxx-3x00-1000-080-051	25,000
Focus Groups (Subs) & Elem Teacher Missed Prep	01-0000-0-110x-xxx-1110-1000-081-051	12,000
Out of Class/Miscellaneous	01-0000-0-2499-xxx-0000-2700-257-051	25,000
Vacation Payoffs	01-0000-0-2x10-xxx-xxxx-xxxx-822-051	120,000
Statutory Benefits for above	01-0000-0-3xxx-xxx-xxxx-xxxx-xxx-051	547,767
Subtotal		**$3,740,067**
Supplemental/Concentration Variable		
Certificated	01-0730-0-1104-000-1110-1000-000-050	$410,000
Classified	01-0730-0-2104-000-1110-1000-000-050	40,000
Benefits	01-0730-0-3xxx-000-1110-1000-000-050	21,638
Subtotal		**$471,638**
Salary Offsets		
Certificated Salary & Benefits	01-0000-0-xxxx-333-xxxx-xxxx-000-000	($94,025,042)
Certificated-Charter Salary & Benefits	01-0000-0-xxxx-000-xxxx-xxxx-333-000	(2,753,095)
AMIMDBG Certificated Salary & Benefits	01-0000-0-xxxx-333-1110-1000-334-000	(4,595,308)
AMIMDBG Certificated - Charter Salary & Benefits	01-0000-0-xxxx-9xx-1110-1000-333-000	(521,964)
Health Benefits Set Aside - Certificated & Classified	01-0000-0-340x-000-xxxx-xxxx-000-000	1,716,339
CalPERS 0.59% Decrease	01-0000-0-3202-000-0000-7200-000-000	(206,226)
Certificated 2.5% Salary & Benefits	01-0000-0-xx0x-000-1110-1000-000-000	4,787,089
Classified 2.5 % Salary & Benefits	01-0000-0-xx0x-000-0000-7200-000-000	2,157,294
Subtotal		**($93,440,913)**
Projected Savings/Open Positions		
Certificated & Classified	01-0000-0-xx06-000-xxx0-xx00-000-052	($1,800,000)
Classified	01-0000-0-2x06-000-0000-x200-000-052	(2,000,000)
Benefits	01-0000-0-3xxx-000-xxx0-xx00-000-052	(1,585,592)
Subtotal		**($5,385,592)**
TOTAL		**($88,153,262)**

Total Budget: **($88,153,262)**

SCHOOL LEADERSHIP

MARCI BERNARD
Associate Superintendent

School Leadership is an educational unit responsible for preschool through 12th grade programs and services, directly related to the District's efforts to close the achievement gaps and promote academic proficiency in all students. The division works to support elementary & secondary schools, student engagement, career and technical learning, visual and performing arts, adult education, parent engagement, and early childhood education. This division oversees all Instructional Services for the District.

STAFF			
Associate Superintendent School Leadership	1.00	$249,853	$65,164
Director English Language Services	0.34	62,163	17,392
Executive Assistant II	1.00	104,066	49,227
Subtotal FTE, Salaries & Benefits	2.34		$547,865

Category	Budget Code	2025-26 Budget
Books Other Than Textbooks	01-0000-0-4200-085-0000-2100-000-607	$1,000
Materials & Supplies	01-0000-0-43x0-085-0000-2100-000-607	12,691
Materials & Supplies - Meetings	01-0000-0-4325-085-0000-2100-000-607	2,000
Computer Supplies $500 - $9,999	01-0000-0-4410-085-0000-2100-000-607	1,409
Travel & Conference	01-0000-0-5200-085-0000-2100-000-607	1,500
Mileage	01-0000-0-5230-085-0000-2100-000-607	2,000
Dues & Memberships	01-0000-0-5300-085-0000-2100-000-607	500
Rentals/Leases/Repairs	01-0000-0-5600-085-0000-2100-000-607	2,000
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2100-000-607	1,000
Other Services	01-0000-0-5800-085-0000-2100-000-607	200
Licensing Software	01-0000-0-5882-085-0000-2100-000-607	500
Cellular Services	01-0000-0-5930-085-0000-2100-000-607	500
Wireless Services	01-0000-0-5935-085-0000-2100-000-607	500
TOTAL		**$25,800**

CENTRALIZED INSTRUCTIONAL SERVICES

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-4300-081-0000-2x00-000-628	$4,500
Rentals/Leases/Repairs	01-0000-0-5600-081-0000-2100-000-628	22,000
Interprogram Charges/Postage	01-0000-0-5715-081-0000-2100-000-628	5,000
Interprogram Charges/Printing	01-0000-0-5725-081-0000-2100-000-628	1,000
TOTAL		**$32,500**

Total Budget: $606,165

SCHOOL LEADERSHIP
ELEMENTARY EDUCATION

MARLISA RODRIGUEZ
Executive Director

The Elementary Education Department is an educational unit within the School Leadership Division, and supports the mission and vision for students in preschool through 6th grade. The work of Elementary Education is to provide direction, support, monitoring, and evaluation of schools and their programs in order to ensure an excellent academic program for all students within a supportive and welcoming learning environment. Elementary Education works closely with other departments like Secondary Education, Special Education, English Learner Services Department, Professional Development, and VAPA to support the success of all students. Elementary Education consults frequently with Human Resources and various departments within Administrative Services.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Elementary Education	1.00	$200,674	$47,567
Administrative Secretary-Senior	0.50	42,997	27,371
Subtotal FTE, Salaries & Benefits	1.50		$318,609

Category	Budget Code	2025-26 Budget
Certificated Variable Salaries	01-0000-0-1103-085-1110-1000-000-608	$901
Certificated Substitute Salaries	01-0000-0-1104-085-1110-1000-000-608	500
Other Certificated Salaries	01-0000-0-1903-085-0000-2700-000-608	465
Variable Benefits	01-0000-0-3xx1-085-xxx0-xx00-000-608	547
Books Other Than Textbooks	01-0000-0-4200-085-xxxx-2x00-000-608	700
Materials & Supplies	01-0000-0-43x0-085-xxxx-xx00-000-608	5,237
Materials & Supplies - Meetings	01-0000-0-4325-085-xxxx-2x00-000-608	4,550
Computer Supplies $500 - $9,999	01-0000-0-4410-085-0000-2100-000-608	1,000
Travel & Conference	01-0000-0-5200-085-xxxx-2100-000-608	3,950
Mileage	01-0000-0-5230-085-0000-2100-000-608	1,500
Interprogram Charges/Printing	01-0000-0-5725-085-xxx0-xx00-000-608	200
Other Services	01-0000-0-5800-085-9538-2100-000-608	450
TOTAL		$20,000

Total Budget: $338,609

SCHOOL LEADERSHIP
K-8 AND CHARTER EDUCATION

CYNTHIA ANDREWS
Executive Director

PK-8 & Charter Education is an educational unit within the School Leadership division, which supports the mission and vision for all students in PK-8 and Charter schools. The work of the PK-8 & Charter schools is to provide direction, support, and evaluation of schools and their programs, in order to ensure an excellent academic program for all students, within a supportive and welcoming learning environment. PK-8 and Charter schools work closely with other departments such as Elementary Education, Secondary Education, Special Education, English Learner Services, Professional Development, VAPA, and MTSS to support the success of all students. PK-8 & Charter schools consult frequently with Human Resources and various departments within Administrative Services.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Elementary Education	1.00	$223,235	$60,166
Administrative Secretary-Senior	0.50	42,997	27,371
Subtotal FTE, Salaries & Benefits	1.50		$353,769

Category	Budget Code	2025-26 Budget
Certificated Supervisor - Substitutes	01-0000-0-1304-085-9538-2700-000-610	$736
Classified Variable Salaries	01-0000-0-2401-085-0000-2100-000-610	884
Variable Benefits	01-0000-0-390x-085-xxxx-2x00-000-610	475
Books Other Than Textbooks	01-0000-0-4200-085-xxxx-2x00-000-610	650
Materials & Supplies	01-0000-0-43x0-085-xxxx-2x00-000-610	5,355
Materials & Supplies - Meetings	01-0000-0-4325-085-xxxx-2x00-000-610	5,000
Inventoried Supplies	01-0000-0-4400-085-0000-2100-000-610	1,000
Computer Supplies $500 - $9,999	01-0000-0-4410-085-0000-2100-000-610	1,000
Travel & Conference & Out of State	01-0000-0-52xx-085-xxxx-2x00-000-610	3,300
Mileage	01-0000-0-5230-085-0000-2100-000-610	1,500
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2700-000-610	100
TOTAL		$20,000

Total Budget: $373,769

SCHOOL LEADERSHIP
SECONDARY EDUCATION

MEGAN SIMMONS
Executive Director

The Secondary Education Department is an educational unit within the School Leadership Division, and supports the mission and vision for all students in grades 7 through 12. Secondary Education includes comprehensive high schools, comprehensive middle schools, alternative education programs including continuation high schools and independent study. Other programs within Secondary Education include, but are not limited to, Advanced Placement (AP) and Math Engineering Science Achievement (MESA). All secondary programs work to support Twin Rivers Unified School District students to become college and career ready upon graduation. Secondary Education also works closely with other departments like Special Education, English Learners, Professional Development, Special Projects, and VAPA to support the success of all students.

A counseling program is an integral component of the educational system and is vital in preparing and assisting students to be successful, lifelong learners. School counselors assist students in making decisions, managing emotions, coping with crises, overcoming barriers to learning, and seeking access to the core curriculum. School counselors and members of the support team help students set short-term and long-term goals, improve attendance, reduce and resolve conflicts, and prevent youth suicide. This support team works to create a positive learning environment; teaches self-management skills; acts as advocates for students; and provides relevant academic, career, and personal/social counseling to enable students to make informed decisions toward achieving their future goals. The Executive Director of Secondary Education works closely with counselors to ensure success through the services and supports they provide students. Removed for 2024-25.

The Secondary Education Department is also responsible in providing Adult Education support to students in achieving their personal, educational, and vocational goals through the acquisition of knowledge and skills for employment, career advancement, and social responsibility.

STAFF	FTE	SALARIES	BENEFITS
Executive Director Secondary Education	0.90	$181,492	$40,480
Director Counseling & College and Career Readiness	1.00	166,977	51,321
Administrative Secretary-Senior	0.90	62,991	43,968
Administrative Secretary	1.00	82,422	48,976
Subtotal FTE, Salaries & Benefits	3.80		$678,627

Category	Budget Code	2025-26 Budget
Classified Variable Salaries	01-0000-0-2401-085-0000-2100-000-609	$442
Variable Benefits	01-0000-0-3902-085-0000-2100-000-609	156
Books Other Than Textbooks	01-0000-0-4200-085-xxxx-21x0-000-609	1,200
Materials & Supplies	01-0000-0-4300-085-xxxx-2x00-000-609	6,679
Materials & Supplies - Meetings	01-0000-0-4325-085-0000-2x00-000-609	2,000
Inventoried Supplies $500 - $9,999	01-0000-0-4410-085-0000-2100-000-609	3,251
Travel & Conference & Out of State	01-0000-0-52xx-085-xxxx-2100-000-609	3,000
Mileage	01-0000-0-5230-085-0000-2100-000-609	1,300
Interprogram Charges/Printing	01-0000-0-5725-085-0000-2100-000-609	350
Other Services	01-0000-0-5800-085-0000-2100-000-609	1,000
Licensing Software	01-0000-0-5882-085-0000-2100-000-609	360
Postage	01-0000-0-5920-085-0000-2100-000-609	50
Wireless Services	01-0000-0-5935-085-0000-2100-000-609	212
TOTAL		$20,000

Total Budget: $698,627

SCHOOL-BASED MEDI-CAL ADMINISTRATIVE ACTIVITIES PROGRAM

JOHANN RUBIA
Interim Executive Director

The School-Based Medi-Cal Administrative Activities (SMAA) program reimburses school districts for the federal share (50%) of certain costs for administering the Medi-Cal program. Those activities include: Outreach and Referral; Facilitating the Medi-Cal Application; Arranging Non-Emergency/Non-Medical Transportation; Program Planning and Policy Development; and MAA Claims Coordination.

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

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0080-0-4300-060-0000-3140-000-650	$126,988
Materials & Supplies $500-$9,999	01-0080-0-4400-060-0000-3140-000-650	5,000
Professional/Consulting Services	01-0080-0-5800-300-xxxx-xxx0-000-650	71,150
Licensing Software	01-0080-0-5882-300-0000-2100-000-650	15,000
Indirect Cost @ 7.73%	01-0080-0-7310-300-0000-7210-000-650	16,862
TOTAL		$235,000

Estimated Carryover: $160,739
Allocated Revenue: 235,000
Estimated Unrestricted Ending Fund Balance: $160,739

Total Budget: $235,000
(Locally Restricted)

SPECIAL EDUCATION STAFFING

JOHANN RUBIA
Interim Executive Director

STAFF	FTE	SALARIES	BENEFITS
Executive Director Special Education/SELPA	0.90	$165,290	$53,686
Director Special Education	1.00	177,288	62,636
Coordinator Special Education	2.60	365,618	121,971
Teacher	123.20	11,190,599	4,167,704
OI Teacher (Itinerant)	2.00	212,418	88,430
Spec Ed Therapeutic Support	3.00	229,062	89,878
RSP	90.00	8,909,062	3,268,302
Vision Specialist	1.00	71,641	30,057
Psychologist	16.34	2,023,094	674,037
Paraeducator II	34.50	1,382,498	842,784
Paraeducator - Independent Facilitator	126.00	4,936,340	3,123,342
Language/Speech/Hearing Specialist	48.50	4,616,759	1,666,693
Program Specialist	5.30	689,219	217,460
Transition Specialist	0.63	87,688	31,155
Speech & Language Therapy Assistant	3.75	210,680	125,797
Vocational Advisor	1.35	67,360	26,677
Administrative Secretary-Senior	0.90	72,428	36,490
Administrative Secretary	1.00	77,392	39,409
Administrative Clerk Senior	3.00	174,976	79,999
Accounting Clerk-Senior	1.00	72,671	49,840
Data Management Specialist	1.00	84,222	54,091
Data Management Assistant	2.00	139,081	85,207
Office Manager-Middle School/Alternative School	1.00	82,614	41,331
Custodian	0.50	28,047	10,362
Subtotal FTE, Salaries & Benefits	470.47		$51,053,385
Projected Open Position Savings Certificated			($2,804,154)
Projected Open Position Savings Classified			($3,195,846)
Subtotal Projected Savings			($6,000,000)

All State Special Education Programs (Resource 6500) total:

Total Staffing Budget: $45,053,385

Allocated Revenue: $30,739,544
LCFF Base Revenue: 11,090,157
Contributions: 32,487,884
Total Revenue: $74,317,583
Estimated Restricted Ending Fund Balance (LO2 212): $1,695,800

$37,252,552 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION
ADMINISTRATION, OPERATIONS, AND MISC.

JOHANN RUBIA
Interim Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		$0

Category	Budget Code	2025-26 Budget
Administration - Classified Variable Salaries	01-6500-0-240x-300-5001-2100-000-202	$3,000
Administration - Variable Benefits	01-6500-0-3xx2-300-5001-2100-000-202	776
Administration - Books, Materials & Supplies	01-6500-0-4xxx-xx0-5xxx-xxx0-000-202	27,698
Administration - Computer Supplies $500 - $9,999	01-6500-0-44x0-300-5xxx-x1x0-000-202	2,000
Administration - Travel & Conference/Out-of-State, Mileage	01-6500-0-52xx-300-5xxx-xxx0-000-202	5,200
Administration - Rentals/Leases/Repairs	01-6500-0-5600-300-5001-2100-000-202	6,000
Administration - Interprogram Charges/Postage/Printing	01-6500-0-57x5-xxx-5xxx-xxx0-000-202	11,705
Administration - Other Services	01-6500-0-5800-300-5xxx-xxx0-000-202	22,904
Administration - Legal Fees	01-6500-0-5880-300-5001-7160-000-202	310,000
Administration - Licensing Software	01-6500-0-5882-300-5001-2100-000-202	43,664
Administration - Parent Mileage (Special Ed)	01-6500-0-5890-300-5766-3600-000-202	2,000
Administration - Postage	01-6500-0-5920-xx0-5001-2x00-000-202	200
Administration - Cellular Telephones	01-6500-0-5930-300-5001-2100-000-202	5,900
Administration - Other Tuition, Excess Cost Payment to COE	01-6500-0-7142-300-5766-9200-000-202	210,548
Administration - All Other Transfers Out	01-6500-0-7299-000-5001-9200-000-202	754,170
Admin - District Support/Indirect Costs @ 7.73%	01-6500-0-7310-300-5001-7210-000-202	3,879,138
Staff Development - Certificated Variable Salaries	01-6500-0-1x0x-300-57xx-x1x0-000-205	39,682
Staff Development - Classified Variable Salaries	01-6500-0-210x-300-57xx-11xx-000-205	5,100
Staff Development - Variable Benefits	01-6500-0-3xxx-300-57xx-x1xx-000-205	8,079
Staff Development - Books, Materials & Supplies	01-6500-0-4xxx-300-5xxx-x1x0-000-205	8,356
Staff Development - Travel & Conference	01-6500-0-5200-300-5xxx-x1x0-000-205	3,000
Staff Development - Other Services	01-6500-0-5800-300-5766-1110-000-205	15,783
Special Ed - Excess - State Special Schools	01-6500-0-7130-300-5766-9200-000-208	45,000
Special Ed - Excess - Other Tuition, Excess Cost Payment to District	01-6500-0-7141-300-5766-9200-000-208	300,000
Special Ed - Excess - Other Tuition, Excess Cost Payment to COE	01-6500-0-7142-300-5766-9200-000-208	800,000
Special Ed - Excess - Other Tuition, Excess Cost Payment to COE	01-6500-0-7142-300-5766-9200-000-209	200,000
SELPA - Certificated Variable Salaries	01-6500-0-1903-300-5001-2100-000-215	3,741
SELPA - Classified Variable Salaries	01-6500-0-2401-300-5001-2100-000-215	86
SELPA - Variable Benefits	01-6500-0-3xxx-300-5001-2100-000-215	862
SELPA - Material & Supplies	01-6500-0-43xx-300-5001-2100-000-215	1,327
SELPA - Travel & Conference	01-6500-0-5200-300-5001-2100-000-215	9,984
SELPA - Dues & Memberships	01-6500-0-5300-300-5001-2100-000-215	3,500
SELPA - Other Services	01-6500-0-5800-300-5001-2495-000-215	500
SELPA - Legal Fees	01-6500-0-5880-300-5001-7160-000-215	6,000
Certificated Salaries - Stipends	01-6500-0-1x02-300-57xx-x1xx-000-250	786,540
Certificated Variable Salaries	01-6500-0-1x03-300-5xxx-x1x0-000-250	14,000
Certificated Variable Substitute Salaries	01-6500-0-1x04-300-5xxx-x1x0-000-250	1,154,001
Classified Variable Salaries	01-6500-0-2401-300-5001-2100-000-250	5,000
Classified Variable Substitute Salaries	01-6500-0-2x04-xxx-5xxx-xxxx-000-250	61,000
Variable Benefits	01-6500-0-3xxx-xxx-5xxx-xxxx-000-250	229,403
Class Size Overages - Certificated Variable Salaries	01-6500-0-1x03-300-576x-x1x0-015-250	56,203
Class Size Overages - Variable Benefits	01-6500-0-3xxx-300-576x-x1x0-015-250	12,632
6th Period - Certificated Variable Salaries	01-6500-0-1105-xxx-576x-11x0-080-250	37,587
6th Period - Variable Benefits	01-6500-0-3xx1-xxx-5760-1120-080-250	8,447
IEP's - Certificated Substitute Salaries	01-6500-0-1104-300-576x-11x0-300-250	2,161
IEP's - Variable Benefits	01-6500-0-3xx1-300-576x-11x0-300-250	339
Home & Hospital - Certificated Variable Salaries	01-6500-0-1103-300-5766-1130-303-250	26,340
Home & Hospital - Variable Benefits	01-6500-0-3xx1-300-5766-1130-303-250	5,920
Home & Hospital - Materials & Supplies	01-6500-0-4300-300-5766-1130-303-250	500
Home & Hospital - Mileage	01-6500-0-5230-300-5766-1130-303-250	2,000
Home & Hospital - Interprogram Charges/Printing	01-6500-0-5725-300-5766-1130-303-250	240
TOTAL		$9,138,216

Total Budget: **$9,138,216**

SPECIAL EDUCATION
ACHIEVE PROGRAM

JOHANN RUBIA
Interim Executive Director

Achieve provides a therapeutic education program for students in need of social emotional therapy, social skill development, focus on academic progress, self-improvement, growth, and family engagement and support. This program provides full day treatment in a total milieu therapeutic environment. Staff provides small group instruction and intensive supports to access the general education curriculum beyond the typical accommodations and supplemental aids/services that can be provided in the typical general education classroom or SELF programs, due to social emotional and behavioral needs. Achieve directly addresses students' behavioral and diagnostic/clinical needs, which are evidenced by the presence of significant challenging behaviors and/or an identified mental/emotional disturbance. The program provides behavioral and therapeutic interventions that are coordinated with the student's IEP and support academic success. The interventions are designed to reduce symptoms, improve behavioral functioning, increase the individual's ability to cope with and relate to others, and enhance the student's capacity to function in an educational setting. These unique education programs are not behavioral or disciplinary schools, or a path to Special Day Class (SDC) placement in high school.

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		$0

Category	Budget Code	2025-26 Budget
Certificated Variable Salaries	01-6500-0-1104-654-5766-1110-000-213	$4,644
Variable Benefits	01-6500-0-3xxx-654-5766-xxx0-000-213	156
Material & Supplies	01-6500-0-4300-654-5xxx-xxx0-000-213	16,000
Mileage	01-6500-0-5230-654-5766-1110-000-213	200
Rentals/Leases/Repairs	01-6500-0-5600-654-5766-1110-000-213	2,500
Other Services	01-6500-0-5800-654-5766-1181-000-213	5,000
Field Trips	01-6500-0-5865-654-5766-1110-000-213	500
Licensing Software	01-6500-0-5882-654-5766-1110-000-213	1,000
TOTAL		$30,000

Total Budget: $30,000

SPECIAL EDUCATION
DESIGNATED INSTRUCTION SERVICES

JOHANN RUBIA
Interim Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		$0

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-6500-0-4300-300-57x0-3150-000-204	$1,713
Mileage	01-6500-0-5230-300-57x0-3150-000-204	1,310
Other Services	01-6500-0-5880-300-5760-3150-000-204	1,000
TOTAL		**$4,023**

Total Budget: **$4,023**

SPECIAL EDUCATION
EARLY INTERVENTION PRESCHOOL

JOHANN RUBIA
Interim Executive Director

The early intervention preschool grant provides funds to school districts to support services and the expansion of inclusive practices and access to educational services for preschool students in the least restrictive environment (LRE). The funds support implementation of services and supports that have been determined to improve school readiness and long-term outcomes for infants, toddlers, and preschool pupils from birth to five years of age.

STAFF	FTE	SALARIES	BENEFITS
Coordinator Special Education	1.00	$121,244	$36,299
Coordinator ECE	0.50	77,371	22,612
Behavior Analyst	0.50	59,830	27,207
Psychologist	0.80	110,526	42,743
Program Specialist	1.00	129,656	47,278
Paraeducator III	7.50	309,543	203,186
Subtotal FTE, Salaries & Benefits	11.30		$1,187,495

Category	Budget Code	2025-26 Budget
Certificated Variable Salaries	01-6547-0-1x03-xx0-0001-xxx0-000-218	$76,421
Classified Variable Salaries	01-6547-0-240x-300-0001-2700-000-218	5,759
Variable Benefits	01-6547-0-3xxx-xx0-0001-xx00-000-218	17,939
Books, Materials & Supplies	01-6547-0-4xxx-300-0001-xx00-000-218	71,540
Other Services	01-6547-0-5xxx-300-0001-xxx0-000-218	58,479
Travel & Conference	01-6547-0-52xx-300-0001-xx00-000-218	13,500
District Support/Indirect Costs @ 7.73%	01-6547-0-7310-300-0001-7210-000-218	136,986
TOTAL		$380,624

Allocated Revenue: $1,319,484
Estimated Carryover: 248,635
Total Revenue $1,568,119

Total Budget: $1,568,119 (Restricted)

Estimated Restricted Ending Fund Balance: $3,502,862

$377,345 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION
EXTENDED SCHOOL YEAR

JOHANN RUBIA
Interim Executive Director

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

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

Category	Budget Code	2025-26 Budget
Certificated Variable Salaries	01-6500-0-1x03-300-5763-x1x0-000-201	$140,783
Certificated Substitute Salaries	01-6500-0-1104-300-5763-1110-000-201	3,000
Classified Variable Salaries	01-6500-0-2x05-300-5763-xxxx-000-201	149,106
Classified Substitute Salaries	01-6500-0-2104-300-5763-1110-000-201	3,000
Variable Benefits	01-6500-0-3xxx-300-5763-xxxx-000-201	77,661
Materials & Supplies	01-6500-0-4300-300-5763-1110-000-201	3,500
Mileage	01-6500-0-5230-300-5763-2110-000-201	300
Interprogram Charges/Printing	01-6500-0-5725-300-5763-2100-000-201	300
Other Services	01-6500-0-5800-300-5763-x1x0-000-201	21,212
TOTAL		**$398,862**

Total Budget: $398,862

SPECIAL EDUCATION
LOW INCIDENCE
SPECIALIZED SERVICES

JOHANN RUBIA
Interim Executive Director

Funding supports for specialized materials and services for students with low incidence disabilities as required under the Individualized Education Program (IEP) for each pupil with low incidence disabilities as defined in California Education Code Section 56026.5: "hearing impairments, vision impairments, severe orthopedic impairments, or any combination thereof."

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		$0

Category	Budget Code	2025-26 Budget
Material & Supplies	01-6500-0-43x0-300-5766-1110-000-212	$246,901
Inventoried Supplies $500-$9,999	01-6500-0-44x0-300-5766-1110-000-212	143,449
Licensing Software	01-6500-0-5882-300-5766-1110-000-212	2,600
Equipment $10,000+	01-6500-0-6400-300-5766-1110-000-212	200,000
Direct Support/Indirect Cost	01-6500-0-7310-300-5001-7210-000-212	30,375
TOTAL		**$623,325**

Total Budget: $623,325

SPECIAL EDUCATION
NONPUBLIC SCHOOLS/AGENCIES

JOHANN RUBIA
Interim Executive Director

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

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

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

Category	Budget Code	2025-26 Budget
Nonpublic Schools	01-6500-0-5x00-300-5766-1180-000-201	$6,022,870
Nonpublic Agencies	01-6500-0-5x00-300-5766-1181-000-201	12,977,130
TOTAL		**$19,000,000**

Total Budget: $19,000,000

SPECIAL EDUCATION
RESOURCE SPECIALIST PROGRAM

JOHANN RUBIA
Interim Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		$0

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-6500-0-4300-300-5760-1120-000-201	$10,825
Mileage	01-6500-0-5230-300-5760-1120-000-201	1,000
TOTAL		**$11,825**

Total Budget: **$11,825**

SPECIAL EDUCATION
SDC (MILD/MODERATE)

JOHANN RUBIA
Interim Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		$0

Category	Budget Code	2025-26 Budget
Textbooks	01-6500-0-4100-300-5760-1110-000-201	$200
Books Other Than Textbooks	01-6500-0-4200-300-5760-1110-000-201	162
Materials & Supplies	01-6500-0-4300-300-5760-1110-000-201	6,485
Mileage	01-6500-0-5230-300-5760-1110-000-201	1,650
Rentals/Leases/Repairs	01-6500-0-5600-821-5760-1110-000-201	2,838
Interprogram Charges/Printing	01-6500-0-5725-300-5760-1110-000-201	250
Licensing Software	01-6500-0-5882-300-5760-1110-000-201	115
TOTAL		**$11,700**

Total Budget: $11,700

SPECIAL EDUCATION
SDC (MODERATE/SEVERE)

JOHANN RUBIA
Interim Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
See Staffing Page			
Subtotal FTE, Salaries & Benefits	0.00		$0

Category	Budget Code	2025-26 Budget
Books Other Than Textbooks	01-6500-0-4200-300-5766-1110-000-201	$2,800
Materials & Supplies	01-6500-0-4300-xxx-57xx-1110-000-201	32,747
Mileage	01-6500-0-5230-300-5766-1110-000-201	100
Interprogram Charges/Postage	01-6500-0-5715-690-5730-1110-000-201	100
Interprogram Charges/Printing	01-6500-0-5725-300-5766-1110-000-201	500
Other Services	01-6500-0-5800-300-5766-1110-000-201	8,000
Licensing Software	01-6500-0-5882-300-5766-1110-000-201	2,000
TOTAL		**$46,247**

Total Budget: $46,247

SPECIAL EDUCATION
STATE MENTAL HEALTH

JOHANN RUBIA
Interim Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
Psychologist	2.10	$269,404	$90,847
Program Specialist	0.50	64,828	19,814
Mental Health Therapist	1.50	199,804	68,357
Behavior Intervention Specialist	3.75	206,272	112,900
Behavior and Academic Intervention Assistant	21.33	998,701	613,451
Subtotal FTE, Salaries & Benefits	29.18		$2,644,378

Category	Budget Code	2025-26 Budget
Certificated Variable Salaries	01-6546-0-1103-300-5766-1110-000-210	$4,800
Projected Open Position Savings	01-6546-0-2106-300-5761-1110-000-210	(200,783)
Variable Benefits	01-6546-0-3xx1-300-5766-1110-000-210	870
Variable Benefits - Projected Open Position Savings	01-6546-0-3902-300-5761-1110-000-210	(163,817)
Books, Materials & Supplies	01-6546-0-4x00-300-5xxx-x1x0-000-210	3,000
Other Services	01-6546-0-5x00-300-5xxx-x1xx-000-2x0	363,500
Travel & Conference	01-6546-0-5200-300-5001-2100-000-210	20,000
Mileage	01-6546-0-5230-300-5001-3115-000-210	3,500
Interprogram Charges/Printing	01-6546-0-5725-300-5011-3120-000-210	600
District Support/Indirect Costs @ 7.73%	01-6546-0-7310-300-5011-7210-000-210	182,123
TOTAL		**$213,793**

Allocated Revenue: $1,779,457
Contributions: 1,078,714
Total Revenue: $2,858,171

Total Budget: $2,858,171
(Restricted)

$1,346,235 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION IMPROVEMENT ACT - LOCAL ASSISTANCE (AKA PL 94-142)

JOHANN RUBIA
Interim Executive Director

The Individuals with Disabilities Education Improvement Act (IDEA) funds provide support for special education supports and services.

It is the policy of the Twin Rivers Unified School District that all children with disabilities (including children with disabilities attending private schools) regardless of the severity of their disability, and who are in need of special education and related services are identified, located and evaluated in compliance with federal and California law.

Each parentally placed private school student with a disability that is designated by the district to receive services is entitled to an ISP detailing the specific special education and related services that the district will provide. (34 C.F.R. § 300.138 (b); 34 C.F.R. § 300.132 (b).) The IDEA, which uses the term "services plan" rather than ISP, defines such plan as being a written statement that describes the special education and related services the LEA will provide to a parentally-placed child with a disability enrolled in a private school who has been designated to receive services.

STAFF	FTE	SALARIES	BENEFITS
Program Specialist	0.60	$76,594	$25,526
Psychologist	1.45	187,661	65,720
Language/Speech/Hearing Specialist	1.80	197,914	68,755
Paraeducator II	60.75	2,455,279	1,438,653
Paraeducator III	93.69	4,041,286	2,431,720
Office Manager-Elementary School	0.50	30,321	16,622
Subtotal FTE, Salaries & Benefits	158.79		$11,036,051

Category	Budget Code	2025-26 Budget
Classified Variable Salaries	01-3310-0-2401-690-5730-2700-000-307	$2,000
Classified Substitute Salaries	01-3310-0-2x04-xx0-57xx-xxx0-000-307	26,000
Projected Open Position Savings	01-3310-0-2106-300-5766-1110-000-307	(1,200,000)
Variable Benefits - Classified Salaries	01-3310-0-3xx2-xx0-57xx-xxx0-000-307	3,714
Variable Benefits - Projected Open Position Saving	01-3310-0-3902-300-5766-1110-000-307	(828,000)
Materials & Supplies	01-3310-0-4300-690-5001-2700-000-307	6,748
Mileage	01-3310-0-5230-300-57x0-x1x0-000-307	600
Licensing Software	01-3310-0-5882-690-5001-2700-000-307	552
All Other Transfers Out	01-3310-0-7299-000-5001-9200-000-307	115,000
District Support/Indirect Costs @ 7.73%	01-3310-0-7310-300-5001-7210-000-307	699,845
TOTAL		(1,173,541)

Allocated Revenue: $8,524,418
Contributions: 1,338,092
Total Revenue: $9,862,510

Total Budget: $9,862,510
(Restricted)

$10,208,432 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION
IDEA PRESCHOOL GRANTS

JOHANN RUBIA
Interim Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
Program Specialist	0.40	$51,062	$17,022
Language/Speech/Hearing Specialist	1.80	197,914	68,755
Paraeducator III	1.56	65,537	38,315
Office Manager-Elementary School	0.50	30,321	16,622
Subtotal FTE, Salaries & Benefits	4.26		$485,548

Category	Budget Code	2025-26 Budget
Classified Salaries & Substitute Salaries	01-3315-0-2x04-6xx-5730-xxx0-000-342	$634
Variable Benefits	01-3315-0-3902-6xx-5730-xxx0-000-342	27
Materials & Supplies	01-3315-0-4300-300-5730-1110-000-342	215
Mileage	01-3315-0-5230-300-5730-2100-000-342	500
District Support/Indirect Costs @ 7.73%	01-3315-0-7310-300-5730-7210-000-342	37,639
TOTAL		**$39,015**

Allocated Revenue: $193,102
Contributions: 331,461
Total Revenue: $524,563

Total Budget: $524,563
(Restricted)

$151,457 of the above budget is also reflected in the school site budgets.

SPECIAL EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PRESCHOOL STAFF DEVELOPMENT

JOHANN RUBIA
Interim Executive Director

Preschool Staff Development funds provide for local staff development opportunities for those who work in infant and preschool programs. The funds are disseminated on a pro-rata basis based on the prior year December student count, ages 3-5. The funds are also used for in-service training and may include a staff training program.

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

Category	Budget Code	2025-26 Budget
Travel & Conference	01-3345-6-5200-300-5730-1110-000-356	$1,688
District Support/Indirect Costs @ 7.73%	01-3345-6-7310-300-5001-7210-000-356	131
TOTAL		**$1,819**

Allocated Revenue: $1,819

Total Budget: $1,819
(Restricted)

SPECIAL EDUCATION
PART C, EARLY EDUCATION PROGRAMS

JOHANN RUBIA
Interim Executive Director

These funds are used to contract with the Sacramento County Office of Education to provide services to infants on an Individualized Education Plan (IEP).

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

Category	Budget Code	2025-26 Budget
Other Services	01-3385-6-5800-300-5710-1110-000-354	$56,335
TOTAL		$56,335

Allocated Revenue: $55,632
Contributions: 703
Total Revenue: $56,335

Total Budget: $56,335
(Restricted)

SPECIAL EDUCATION
IDEA MENTAL HEALTH

JOHANN RUBIA
Interim Executive Director

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

STAFF	FTE	SALARIES	BENEFITS
Psychologist	0.40	$55,778	$16,730
Mental Health Therapist	1.50	199,804	68,357
Program Specialist	0.20	26,521	7,135
Subtotal FTE, Salaries & Benefits	2.10		$374,325

Category	Budget Code	2025-26 Budget
Mileage	01-3327-6-5230-300-5011-2100-000-352	$3,733
District Support/Indirect Costs @ 7.73%	01-3327-6-7310-300-5011-7210-000-352	29,224
TOTAL		**$32,957**

Allocated Revenue: $407,282 **Total Budget: $407,282 (Restricted)**

SPECIAL PROJECTS & EQUITY

TRAVIS BURKE
Executive Director

The Special Projects Department is responsible for providing service for the following programs: Title I, Expanded Learning (ASES/ELO-P), LCAP, Summer School and Alternative Interventions. The overall goal of the department is to ensure clear supports are provided while maintaining alignment and coherence throughout the District's Multi-Tier System of Supports. Students and staff learn best through ongoing collaboration, Professional Development, PLC's, and quality direct student services.

STAFF	FTE	SALARIES	BENEFITS
Exec Director, Special Projects & Equity	0.50	$98,370	$36,539
Administrative Secretary	1.00	77,003	46,982
Subtotal FTE, Salaries & Benefits	1.50		$258,894

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-4300-090-0000-2100-000-642	$2,000
Travel & Conference	01-0000-0-5200-090-9538-2100-000-642	7,970
Rentals/Leases/Repairs	01-0000-0-5600-090-0000-2100-000-642	4,000
Interprogram Charges/Postage	01-0000-0-5715-090-0000-2100-000-642	30
Interprogram Charges/Printing	01-0000-0-5725-090-0000-2100-000-642	500
Other Services	01-0000-0-5800-090-0000-2100-000-642	500
Subtotal		**$15,000**
LCAP	*01-0730-0-xxxx-090-xxxx-xxxx-000-642*	*$119,972*
TOTAL		**$134,972**

Total Budget: **$393,866**

STUDENT SERVICES

RUDY PUENTE
Director

Student Services plans, implements, and monitors health wellness and prevention, child welfare, student attendance, student behavior and intervention or prevention programs for high risk youths, and mandated vision and hearing screenings for all students. The Student Services Department provides both technical assistance and training on student records. Student Services focuses on the reduction of student substance abuse, suspension/expulsion, improved attendance, alternative education placements, foster youth services, homeless services, behavior intervention support, Parenting & Pregnant Minors Program, Tobacco Use Prevention and Education (TUPE) programs, and District School Attendance Review Board program. Also, Student Services focuses on implementation of Title I programs that support neglected and delinquent youths.

STAFF	FTE	SALARIES	BENEFITS
Director Student Services	1.00	$187,925	$60,571
Coordinator Child Welfare	0.50	71,475	21,129
Coordinator Health & Wellness	2.00	290,978	93,056
Counselor - Secondary*	1.00	122,583	38,051
Program Specialist*	1.00	136,158	52,983
Student Engagement Specialist-Senior	1.06	62,769	38,509
Nurse	12.18	1,373,457	454,700
Enrollment Demographics Specialist	1.00	70,605	36,912
Student Engagement Specialist	1.00	75,621	46,473
Administrative Secretary	1.00	84,338	49,682
Administrative Clerk Bilingual-Senior	1.00	61,224	36,611
Administrative Services Technician-H,W&P	1.00	61,032	36,540
Administrative Clerk	1.00	57,095	31,939
Health Services Specialist-LVN	14.25	821,973	439,996
Health Services Assistant	1.00	47,726	17,898
Subtotal FTE, Salaries & Benefits	39.99		$4,980,009

Category	Budget Code	2025-26 Budget
Summer School		
Materials & Supplies	01-0000-0-4325-060-1720-1000-000-611	$902
Child Welfare & Attendance		
Materials & Supplies	01-0000-0-4300-060-0000-3130-000-611	$712
Travel & Conference	01-0000-0-5200-060-0000-3130-000-611	139
Mileage	01-0000-0-5230-060-0000-3130-000-611	200
Interprogram Charges/Postage & Printing	01-0000-0-57x5-060-0000-3130-000-611	1,168
Postage	01-0000-0-5920-060-0000-3130-000-611	75
Cellular Telephones	01-0000-0-5930-060-0000-3130-000-611	720
Health Services/Nurses		
Certificated Nurse - Extra Duty	01-0000-0-1203-060-0000-3140-000-611	$3,000
Classified Support/Extra Duty Salaries	01-0000-0-2x0x-060-0000-3140-000-611	14,535
Variable Benefits	01-0000-0-3xxx-060-0000-3140-000-611	2,037
Materials & Supplies	01-0000-0-43xx-060-0000-3140-000-611	18,060
Subagreements for Services	01-0000-0-5100-060-0000-3140-000-611	20,927
Mileage	01-0000-0-5230-060-0000-3140-000-611	5,000
Interprogram Charges/Printing	01-0000-0-5725-060-0000-3140-000-611	367
Other Services	01-0000-0-5800-060-0000-3140-000-611	30,000
Cellular Telephones	01-0000-0-5930-060-0000-3140-000-611	8,000
Student Services/Other Pupil Services		
Other Certificated - Extra Assignment	01-0000-0-1903-060-0000-3900-000-611	$320
Classified Support/Extra Duty Salaries	01-0000-0-240x-060-0000-3900-000-611	1,000
Variable Benefits	01-0000-0-390x-060-0000-3900-000-611	442
Books/Materials/Supplies	01-0000-0-4xx0-060-0000-3900-XXX-611	8,408
Travel & Conference	01-0000-0-5200-060-0000-3900-000-611	750
Mileage	01-0000-0-5230-060-0000-3900-000-611	250
Rentals/Leases/Repairs	01-0000-0-5600-060-0000-3900-000-611	1,889
Interprogram Charges/Postage & Printing	01-0000-0-57x5-060-0000-3900-000-611	3,900
Other Services	01-0000-0-5800-060-0000-3900-000-611	1,700
Postage	01-0000-0-5920-060-0000-3900-000-611	125
Cellular Telephones	01-0000-0-5930-060-0000-3900-000-611	1,260
Subtotal		**$125,886**
LCAP	01-0730-0-xxxx-060-xxxx-xxx0-000-611	$219,726
TOTAL		**$345,612**

***includes Supplemental/Concentration funding**

Total Budget: $5,325,621

SUPERINTENDENT'S OFFICE

STEVE MARTINEZ, Ed.D.
Superintendent

The Superintendent is responsible for administering the affairs of the District, evaluating the performance of cabinet-level District administrators and developing plans related to District progress and programs. The Superintendent also provides leadership within the District and encourages professional growth within District employee ranks. The Superintendent serves both the school system and the surrounding communities.

STAFF	FTE	SALARIES	BENEFITS
Superintendent	1.00	$370,838	$127,100
Executive Assistant Senior	1.00	137,380	60,935
Subtotal FTE, Salaries & Benefits	2.00		$696,253

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-4300-010-0000-7150-000-601	$10,000
Computer Software & Supplies	01-0000-0-4310-010-0000-7150-000-601	500
Materials & Supplies - Meetings	01-0000-0-4325-010-0000-7150-000-601	5,000
Computer Supplies $500-$9,999	01-0000-0-4410-010-0000-7150-000-601	3,000
Travel & Conference	01-0000-0-5200-010-0000-7150-000-601	5,920
Mileage	01-0000-0-5230-010-0000-7150-000-601	100
Dues & Memberships	01-0000-0-5300-010-0000-7150-000-601	10,300
Rentals/Leases/Repairs	01-0000-0-5600-010-0000-7150-000-601	6,000
Interprogram Charges/Postage	01-0000-0-5715-010-0000-7150-000-601	100
Interprogram Charges/Printing	01-0000-0-5725-010-0000-7150-000-601	100
Other Services	01-0000-0-5800-010-0000-7150-000-601	73,313
Licensing Software	01-0000-0-5882-010-0000-7150-000-601	4,457
Cellular Services	01-0000-0-5930-010-0000-7150-000-601	1,000
Wireless Services	01-0000-0-5935-010-0000-7150-000-601	2,700
TOTAL		**$122,490**

Total Budget: $818,743

TITLE I, PART A

TRAVIS BURKE
Executive Director

The purpose of Title I is to ensure all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach minimum proficiency. Title I funds will be used to support effective, evidence-based educational strategies that close the achievement gap and enable students to meet the state's challenging academic standards. The site and district leadership teams develop the budget based on the district's comprehensive needs assessment data that are also reflected in each school site's School Plan for Student Achievement.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Coordinator Child Welfare	0.69	$98,612	$29,180
Coordinator MTSS & Interventions	0.50	73,065	26,511
Program Specialist	1.50	193,199	58,904
Counselor - Elementary	0.10	7,415	3,069
Counselor - Secondary	1.45	152,321	51,597
Intervention Specialist MTSS	20.50	2,365,537	808,840
School Social Worker	1.00	123,407	38,157
Student Support Teacher	9.69	1,007,961	315,914
Teacher- Avid	4.00	372,095	146,748
21st Century Skills	0.40	48,323	19,824
Program Development Specialist	0.90	90,835	43,263
Academic Intervention Specialist Bilingual Sr.	7.03	431,971	243,096
Academic Intervention Specialist Senior	5.67	389,022	211,284
Behavior/Academic Intervention Assistant	3.05	137,269	72,076
Academic and Career Advisor	1.00	62,656	33,986
Administrative Clerk Senior	0.50	32,680	21,348
Budget Analyst	0.40	36,057	17,641
Campus Safety Specialist	2.63	116,304	68,058
Family and Community Liaison	6.38	322,242	177,443
Paraeducator I	1.69	62,336	39,131
Student Engagement Specialist-Senior	2.69	149,926	91,980
Subtotal FTE, Salaries & Benefits	71.76		$8,791,283

Category	Budget Code	2025-26 Budget
Certificated Salaries - Substitutes	01-3010-6-1104-xxx-xxxx-1000-xx0-3xx	$240,229
Certificated Salaries	01-3010-6-1x0x-xxx-xxxx-xxxx-xx0-3xx	1,480,137
Classified Variable Salaries	01-3010-6-2x0x-xxx-xxxx-xxxx-000-3xx	314,784
Variable Benefits	01-3010-6-3xxx-xxx-xxxx-xxxx-xx0-3xx	575,916
Books Other Than Textbooks	01-3010-6-4200-xxx-xxxx-xxxx-xx0-3xx	108,464
Materials & Supplies	01-3010-6-4300-xxx-xxxx-xxxx-xx0-3xx	822,667
Computer Software & Supplies	01-3010-6-4310-xxx-xxx0-xxxx-000-3xx	26,336
Materials & Supplies - Meetings	01-3010-6-4325-xxx-xx00-2495-000-312	52,006
Supplies $500-$9,999	01-3010-6-44x0-xxx-xxxx-xxxx-000-3xx	78,425
Subagreements for Services	01-3010-6-5100-xxx-xxxx-xx00-xxx-3xx	1,427,000
Travel & Conference	01-3010-6-5200-xxx-xxxx-xxxx-xx0-3xx	221,420
Mileage	01-3010-6-5230-xxx-xx00-xx00-000-3xx	2,500
Dues & Memberships	01-3010-6-5300-088-1195-1000-440-329	90,000
Interprogram Charges	01-3010-6-57xx-xxx-xxxx-xxxx-000-3xx	17,370
Other Services	01-3010-6-58xx-xxx-xxxx-xxxx-xx0-3xx	634,959
Licensing Software	01-3010-6-5882-xxx-xxxx-xxxx-000-3xx	601,549
Direct Support/Indirect Cost @ 7.73%	01-3010-x-7310-xxx-0000-7210-000-3xx	1,086,687
TOTAL		**$7,780,449**

Allocated Revenue: **$ 15,529,515**
Unearned Revenue: **1,042,217**
Total Revenue: **$ 16,571,732**

Total Budget: **$16,571,732 (Restricted)**

$ 6,979,585 of the above budget is also reflected in the school site budgets.

TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION

GINA CARREÓN
Chief Human Resources Official
TRAVIS BURKE
Executive Director
KJ RHOADS
Executive Director

Title II A is a federal program that increases student academic achievement consistent with the challenging state academic standards. It improves the quality and effectiveness of teachers, principals and other school leaders. It provides low-income and minority students greater access to effective teachers, principals, specialized instructional personnel and other school leaders. An equitable share of Title II A funds must be allocated to private schools located in the district boundaries if the school elects to have Title II A services.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist New Teacher Support	2.00	$264,400	$83,760
Subtotal FTE, Salaries & Benefits	2.00		$348,160

Category	Budget Code	2025-26 Budget
Certificated Salaries - Extra Duty	01-4035-6-1x03-xxx-xxxx-xxx0-xxx-365	$365,633
Certificated Salaries - Substitutes	01-4035-6-1104-030-5730-1110-094-365	2,500
Classified Salaries - Extra Duty	01-4035-6-2105-141-1695-1000-240-365	1,000
Variable Benefits	01-4035-6-3xxx-xxx-xxxx-xxx0-xxx-365	82,000
Books Other Than Textbooks	01-4035-6-4200-141-1695-1000-249-365	250
Travel & Conference	01-4035-6-52xx-xxx-xxxx-xx00-0xx-365	16,500
Other Services	01-4035-6-5xx0-xxx-xxxx-xx00-xxx-3x5	590,914
Licensing Software	01-4035-6-5882-030-9570-7400-000-365	15,000
Direct Support/Indirect Cost @ 7.73%	01-4035-6-7310-xxx-0000-7210-000-3x5	76,256
TOTAL		$1,150,053

Allocated Revenue: **$1,498,213**

Total Budget: **$1,498,213 (Restricted)**

TITLE III - ENGLISH LEARNERS STUDENT PROGRAM

JISEL VILLEGAS, Ph.D.
Director

Title III is a federal program for English learners (EL) and immigrant students. Title III funds may be used to support a wide array of instructional support services for EL students and their families. The funds are to be directed to activities that assist EL students to acquire English and to meet grade level and graduation standards. Professional development for teaching staff is among the services provided through Title III funds that enhance instruction for EL students. An equitable share of Title III funds must be allocated to private schools located in the district boundaries if they elect services.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist - EL	0.90	$118,444	$36,060
Student Learning Coach - EL	3.60	418,684	129,204
TOSA EL	0.90	89,129	29,216
TOSA, PK-6 ELD	0.90	117,605	35,870
Subtotal FTE, Salaries & Benefits	6.30		$974,212

Category	Budget Code	2025-26 Budget
Other Services	01-4203-6-5800-100-1695-1000-000-380	$33,384
Direct Support/Indirect Cost @ 7.73%	01-4203-x-7310-100-0000-7210-000-380	77,887
TOTAL		$111,271

Allocated Revenue:	**$ 957,989**	**Total Budget:**	**$1,085,483**
Unearned Revenue:	**127,494**		**(Restricted)**
Total Revenue:	**$ 1,085,483**		

TITLE III
IMMIGRANT STUDENTS

JISEL VILLEGAS, Ph.D.
Director

Title III Immigrant Student Education Program funds are specifically targeted to eligible immigrant students and their families through the provision of supplementary programs and services for the purpose of assuring that these students meet the same challenging grade level and graduation standards as mainstream students.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Learning Coach - EL	1.60	$153,959	$54,169
Subtotal FTE, Salaries & Benefits	1.60		$208,128

Category	Budget Code	2025-26 Budget
Other Services	01-4201-5-5800-100-1110-1000-000-308	$42,784
Indirect Cost @ 7.73%	01-4201-5-7310-100-0000-7210-000-308	19,395
TOTAL		**$62,179**

Unearned Revenue: $270,307

Total Budget: $270,307 (Restricted)

TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT

TRAVIS BURKE
Executive Director

Title IV funds are utilized to provide all students with access to a well-rounded education, with a focus on improving conditions for student learning, as well as the use of technology to improve the academic achievement and digital literacy of all students. District funds are primarily used to support arts integration, instructional technology tools, as well as curricular tools to enhance classroom engagement. Private school consultation is provided as requested to ensure equitable services and support are available.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Specialist	2.00	$243,990	$87,745
Coordinator Applications & Databases	0.75	98,630	44,494
Campus Safety Specialist	1.75	76,927	42,046
Subtotal FTE, Salaries & Benefits	4.50		$593,832

Category	Budget Code	2025-26 Budget
Certificated Salaries - Extra Duty	01-4127-6-1x03-xxx-1xxx-xx00-48x-377	$103,523
Variable Benefits	01-4127-6-3xx1-xxx-1xxx-xx00-48x-377	23,090
Materials/Supplies	01-4127-6-4xx0-4xx-1110-1000-48x-377	22,403
Subagreements For Services	01-4127-6-5100-xx0-xxx0-xxxx-48x-377	218,983
Mileage	01-4127-6-5230-060-0000-3900-488-377	1,000
Field Trips	01-4127-6-5xxx-110-1110-1000-487-377	6,794
Other Services	01-4127-6-5800-xxx-xxx0-xxx0-48x-377	128,237
Licensing Software	01-4127-6-5882-xxx-1110-1000-48x-377	100,105
Cellular Telephones/Pagers	01-4127-6-5930-060-0000-3900-488-377	950
Direct Support/Indirect Cost @ 7.73%	01-4127-6-7310-xxx-0000-7210-000-377	75,749
TOTAL		$680,834

Allocated Revenue: $1,274,666 **Total Budget: $1,274,666 (Restricted)**

$193,973 of the above budget is also reflected in the school site budgets.

TITLE IV, PART B, 21ST CENTURY COMMUNITY LEARNING CENTERS (CCLC) - HIGH SCHOOL ASSETS

TRAVIS BURKE
Executive Director

The purpose of the 21st Century High School After School Safety and Enrichment for Teens (ASSETs) Program is to support community learning centers for students in grades nine through twelve with academic enrichment activities designed to complement students' regular academic program.

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

Category	Budget Code	2025-26 Budget
Subagreements For Services	01-4124-6-5100-920-1110-1000-000-376	$155,856
Professional Consulting Services	01-4124-6-5800-xxx-1110-1000-000-376	50,886
Direct Support/Indirect Cost @ 7.73%	01-4124-6-7310-xxx-0000-7210-000-376	3,933
TOTAL		$210,675

Allocated Revenue: $210,675 **Total Budget: $210,675 (Restricted)**

$209,721 of the above budget is also reflected in the school site budgets.

TOBACCO USE PREVENTION EDUCATION

RUDY PUENTE
Director

The purpose of the Tobacco Use Prevention Education (TUPE) program is to reduce youth tobacco use through education, intervention, cessation and youth development activities. Youth are encouraged to make healthy choices regarding tobacco use through research-validated instruction. Educational opportunities are presented in assemblies and individual or group activities which build knowledge and promote social and decision making skills. Collaboration with community-based tobacco control programs is an integral part of program planning. For optimal effectiveness, schools, parents and the larger community are also included in planning and implementation. TUPE grant outcomes are monitored through the California Healthy Kids Survey which is administered every year for all students in grades 7-12. In addition, the TUPE Program Specialist monitors student substance abuse infractions on AERIES Dashboard as another measure of TUPE progress. The program's instruction and collaboration has been documented to increase student's ability to make healthy choices.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Program Development Specialist	1.00	$77,583	$47,196
Subtotal FTE, Salaries & Benefits	1.00		$124,779

Category	Budget Code	2025-26 Budget
Mileage	01-6695-0-5230-060-0000-2100-000-426	$500
Cellular Services	01-6695-0-5930-060-0000-3900-000-426	475
Direct Support/Indirect Cost @ 7.73%	01-6695-0-7310-060-0000-7210-000-426	9,721
TOTAL		**$10,696**

Allocated Revenue $104,093
Unearned Revenue 31,382
Total Revenue $135,475

Total Budget: $135,475
(Restricted)

TRANSPORTATION SERVICES

TIMOTHY HAMMONS
Director

The Transportation Department is responsible for providing Home to School and Special Needs transportation for students who attend school within the boundaries of the Twin Rivers Unified School District. In addition, the department is responsible for providing transportation for educational, recreational and athletic events. This department also services and repairs all white fleet vehicles for district departments and school sites, i.e.: Maintenance, Custodial, Nutrition Services, Instructional Technology and Police Services, etc.

STAFF	FTE	SALARIES	BENEFITS
Director Transportation Services	1.00	$175,632	$87,739
Manager Transportation Planning Services	1.00	124,786	56,300
Manager Vehicle Maintenance	1.00	116,443	53,782
Supervisor Transportation	1.00	104,088	61,403
Supervisor Vehicle Maintenance	1.00	117,541	72,750
Administrative Secretary	1.00	75,168	38,591
Accounting Technician	1.00	77,071	47,007
Accounting Clerk-Senior	1.00	69,086	60,164
Vehicle Servicing Mechanic	2.00	127,452	68,759
Vehicle Technical Mechanic	1.00	80,680	58,212
Vehicle Technical Mechanic Sr.	1.00	92,436	58,086
Transportation Router	1.00	72,931	37,768
Transportation Scheduler/Dispatcher	2.00	147,724	65,372
Inventory Control	1.00	58,067	31,745
Bus Driver-Senior	1.00	70,086	28,602
Bus Driver	58.56	2,960,504	1,777,175
Bus Driver Instructor	2.00	144,207	82,642
Bus Attendant	14.75	493,877	311,299
Van Driver	7.50	331,079	241,436
Subtotal FTE, Salaries & Benefits	99.81		$8,677,690

Category	Budget Code	2025-26 Budget
Classified Salaries - Extra/Overtime/Subs	01-0720-0-2xxx-260-xxxx-xx00-000-626	$1,188,500
Classified Variable Benefits	01-0720-0-3xx2-260-xxxx-3600-000-626	225,000
Projected Open Position Savings- Salaries	01-0720-0-2206-260-xxxx-3600-260-626	(102,500)
Projected Open Position Savings - Benefits	01-0720-0-3902-260-xxxx-3600-260-626	(17,000)
Books/Materials & Supplies	01-0720-0-4300-260-xxxx-3600-000-626	120,000
Computer Software & Supplies	01-0720-0-4310-260-xxxx-3600-000-626	10,000
Materials & Supplies - Meeting	01-0720-0-4325-260-xxxx-3600-000-626	10,000
Fuel/Oil	01-0720-0-4340-260-xxxx-3600-000-626	210,000
Materials & Supplies - Tire/Tube	01-0720-0-4341-260-xxxx-3600-000-626	210,000
Maintenance Supplies	01-0720-0-4350-260-0000-3600-000-626	25,000
Inventoried/Computer Supplies $500-$9,999	01-0720-0-44x0-260-xxxx-3600-000-626	25,500
Travel & Conference / Meals / Mileage	01-0720-0-52xx-260-xxxx-3600-000-626	21,750
Rentals/Leases/Repairs	01-0720-0-56x0-260-xxxx-3600-000-626	450,000
Interprogram Charges/Postage	01-0720-0-5715-260-0000-3600-000-626	750
Interprogram Charges/Printing	01-0720-0-5725-260-xxxx-3600-000-626	1,250
Transportation Direct Charges/Repairs	01-0720-0-57xx-260-xxxx-3600-000-626	(493,194)
Other Services	01-0720-0-5800-260-xxxx-3600-xx0-626	790,000
Catering	01-0720-0-5825-260-xxxx-3600-000-626	5,000
Licensing Software	01-0720-0-5882-260-xxxx-3600-000-626	155,000
Pupil Transportation	01-0720-0-5895-260-xxxx-3600-000-626	19,666
Wireless Services	01-0720-0-5935-260-xxxx-3600-000-626	1,250
Equipment $10,000+	01-0720-0-6400-260-xxxx-3600-000-626	5,000
Subtotal		**$2,860,972**
Interprogram Credits/Transportation Field Trip	01-0720-0-xxxx-000-0000-3600-000-626	($723,555)
Subtotal		**$2,137,417**
LCAP	*01-0730-0-6400-260-xxxx-3600-000-626*	*$1,000,000*
TOTAL		**$3,137,417**

Contribution Revenue: $ 6,577,446
Allocated Revenue: 4,237,661
Total Revenue: $ 10,815,107

Total Budget: $11,815,107
(Locally Restricted)

UKRANIAN REFUGEE SCHOOL IMPACT GRANT

JISEL VILLEGAS, Ph.D.
Director

These funds are awarded from the Public Health Institute's Sehat Initiative to improve the health and well-being of refugees in California and throughout the United States. The funds will provide support services to newly arrived refugee students, youth and families from Ukraine. These funds must target Ukrainian youth and non-Ukrainian youth displaced from Ukraine.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Student Learning Coach - EL	0.20	$23,660	$7,420
Program Development Specialist	0.10	9,424	5,332
Subtotal FTE, Salaries & Benefits	0.30		$45,836

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-9514-0-4300-100-1110-1000-000-742	$12,000
Travel & Conference	01-9514-0-5200-100-1695-1000-000-742	5,770
Mileage	01-9514-0-5230-100-xxxx-xx00-000-742	500
Interprogram Charges	01-9514-0-5725-100-1110-1000-000-742	500
Other Services	01-9514-0-5800-100-0000-2495-000-742	168,178
Cellular Services	01-9514-0-5930-100-1717-1000-000-742	475
Direct Support/Indirect Cost @ 7.73%	01-9514-0-7310-100-0000-7210-000-742	18,031
TOTAL		$205,454

Unearned Revenue: $251,290

Total Budget: $251,290
(Locally Restricted)

UTILITIES

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

Category	Budget Code	2025-26 Budget
Other Utilities	01-0000-0-5500-000-0000-8200-000-654	$205,000
S.M.U.D.	01-0000-0-5510-000-0000-8200-000-654	4,700,000
P.G. & E.	01-0000-0-5515-000-0000-8200-000-654	1,130,000
Water	01-0000-0-5520-000-0000-8200-000-654	1,050,000
Waste Disposal	01-0000-0-5525-000-0000-8200-000-654	550,000
Sewer	01-0000-0-5550-000-0000-8200-000-654	150,000
Storm Drainage	01-0000-0-5555-000-0000-8200-000-654	420,000
Secured Tax	01-0000-0-5800-000-0000-7200-000-654	220,000
Telephone & Internet Services	01-0000-0-5910-000-0000-7200-000-654	700,000
Cellular Services	01-0000-0-5930-000-0000-7200-000-654	210,000
Wireless Services	01-0000-0-5935-000-0000-7200-000-654	20,000
Subtotal		**$9,355,000**
Interprogram Credits/Utilities	01-0000-0-5750-xxx-0000-8200-000-654	($202,310)
TOTAL		**$9,152,690**

Total Budget: **$9,152,690**

WAREHOUSE SERVICES

FRANCINE BRISSEY
Director

The District Warehouse, a support system to all schools and offices, is responsible for receiving and issuing all incoming supplies and equipment in a timely manner. Warehouse staff are also responsible for maintaining and issuing warehouse, the delivery of all mail and the relocation of all furniture and equipment. The Warehouse maintains an inventory control system for District furniture, equipment and property, and disposes of surplus, scrap and obsolete materials.

STAFF	FTE	SALARIES	BENEFITS
Manager Warehouse & Distribution	1.00	$119,354	$54,305
Warehousing & Distribution Coordinator	1.00	82,422	41,260
Delivery Specialist/Driver	8.00	465,956	260,218
Warehousing and Distribution Specialist	2.00	128,884	80,392
Inventory Control Clerk	2.00	122,459	66,922
Instructional Material Technician	1.75	112,100	63,109
Subtotal FTE, Salaries & Benefits	15.75		$1,597,381

Category	Budget Code	2025-26 Budget
Materials & Supplies	01-0000-0-43x0-050-0000-7540-000-606	$7,170
Fuel/Oil	01-0000-0-4340-050-0000-7540-000-606	20,000
Computer Supplies $500-$9,999	01-0000-0-4410-050-0000-7540-000-606	2,000
Travel & Conference	01-0000-0-5200-050-0000-7540-000-606	6,000
Mileage	01-0000-0-5230-050-0000-7540-000-606	200
Dues & Memberships	01-0000-0-5300-050-0000-7540-000-606	250
Rentals/Leases/Repairs	01-0000-0-5600-050-0000-7540-000-606	25,000
Transportation Direct Charges/Repairs	01-0000-0-5743-050-0000-7540-000-606	10,000
Other Services	01-0000-0-5800-050-0000-7540-000-606	4,000
Catering	01-0000-0-5825-050-0000-7540-000-606	3,000
Licensing Software	01-0000-0-5882-050-0000-7540-000-606	8,000
Postage	01-0000-0-5920-050-0000-7540-000-606	3,000
Cellular Services	01-0000-0-5930-050-0000-7540-000-606	8,240
TOTAL		$96,860

Total Budget: $1,694,241

WORKABILITY PROGRAM

JOHANN RUBIA
Interim Executive Director
MICHAEL GRANT
Transition Specialist

The Workability I Program provides services to middle school and high school students with disabilities, which assist them in a successful transition from school to work, post-secondary education/training and independent living. Supports include assessments, counseling, career/college exploration, pre-employment training, paid work experience and supervision. This program serves approximately 800 students each year.

RESTRICTED FUNDED STAFF	FTE	SALARIES	BENEFITS
Transition Specialist	0.37	$51,720	$18,379
Vocational Advisor	1.28	63,614	25,194
Subtotal FTE, Salaries & Benefits	1.65		$158,907

Category	Budget Code	2025-26 Budget
Certificated Salaries - Stipends	01-6520-0-1102-300-5760-1110-000-4x6	$14,742
Certificated Salaries - Substitutes	01-6520-0-1104-300-5760-1110-000-436	975
Certificated Salaries - Extra Assignment	01-6520-0-1903-300-5060-2100-000-406	2,960
Classified Salaries - Extra Assignment	01-6520-0-2905-300-5001-3900-000-406	10,200
Classified Salaries - Students	01-6520-0-2961-300-5760-1110-000-406	72,600
Variable Benefits	01-6520-0-3xxx-300-5xxx-xxx0-000-4x6	8,908
Materials & Supplies	01-6520-0-4300-300-5xxx-xxx0-000-4x6	500
Travel & Conferences	01-6520-0-5200-300-5001-3900-000-406	1,600
Mileage	01-6520-0-5230-300-50xx-xx00-000-406	500
Interprogram Charges/Printing	01-6520-0-5725-300-5060-2100-000-406	50
Interprogram Charges/Field Trips	01-6520-0-5742-300-5760-1110-000-4x6	1,710
Cellular Services	01-6520-0-5930-300-5001-3900-000-4x6	1,425
Direct Support/Indirect Cost @ 7.73%	01-6520-0-7310-300-5001-7210-000-4x6	21,263
TOTAL		**$137,433**

Allocated Revenue: $296,340

Total Budget: $296,340 (Restricted)

YOUTH MENTAL HEALTH FIRST AID AND BULLYING PREVENTION PROGRAMS

RUDY PUENTE
Director

These funds are received from the Sacramento County Office of Education to increase the district's capacity to educate teachers, school staff and others on how to help students ages 12 - 18 who are experiencing health or addiction challenges or crises, as well as implementing a sustainable bullying prevention program through training, demonstration sites, technical assistance and support.

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

Category	Budget Code	2025-26 Budget
Other Certificated Salaries	01-9841-0-1903-060-9538-3900-000-785	$3,950
Other Classified Salaries	01-9841-0-2905-060-9538-3900-000-785	2,800
Variable Benefits	01-9841-0-3xxx-060-9538-3900-000-785	1,911
Materials & Supplies	01-9841-0-4300-060-1110-1000-000-78x	3,488
Licensing Software	01-9841-0-5882-060-1110-1000-000-784	13,141
Indirect Cost @ 7.73%	01-9841-0-7310-060-0000-7210-000-78x	1,955
TOTAL		**$27,245**

Allocated Revenue: $27,245

Total Budget: $27,245
(Locally 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.

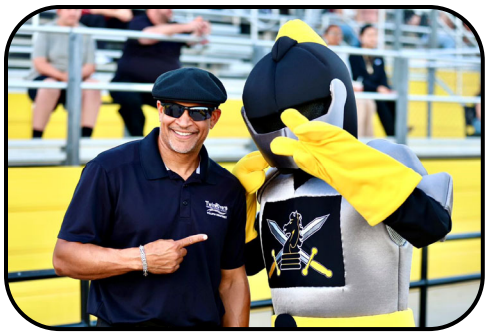
Fiduciary Funds—used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs.

In addition to the General Fund, the District operates several other funds; Student Activity Special Revenue Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, Deferred Maintenance Fund, Special Reserve Fund, and various Capital Facility Funds. Each of these programs are accounted for as an independent entity and separate from other programs and funds.

A brief description of the 2025-26 activities and budget for each of the other funds are on the succeeding pages.









STUDENT ACTIVITY SPECIAL REVENUE FUND (FUND 08)

The ***Student Activity Special Revenue Fund*** was established in the 2020-21 fiscal year in order to remain in compliance with GASB 84. The District's Associated Student Body (ASB) financial activity had previously been recorded in a separate financial system and not reported as part of the California Department of Education Standardized Account Code Structure (SACS) financial reports, and by creating this separate special revenue fund, Fund 08, this financial activity will be incorporated into the District's financial reporting to the State.

Student Activity Special Revenue Fund (Fund 08)	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	1,225,642	1,050,000	1,150,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$1,225,642	$1,050,000	$1,150,000
EXPENSE			
Certificated Salaries	$0	$0	$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	1,057,267	838,500	1,001,500
Services and Other Operating Expenditures	192,111	211,500	148,500
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	$1,249,378	$1,050,000	$1,150,000
Revenues over (under) Expenses	($23,736)	$0	$0
Beginning Fund Balance	$594,230	$570,494	$570,494
Ending Fund Balance	$570,494	$570,494	$570,494



ADULT EDUCATION FUND (FUND 11)

The ***Adult Education Fund*** generates the major portion of its revenue through the California Adult Education Program (State funding). Twin Rivers Adult School also receives federal funding through: Workforce Investment Act grants and Targeted Assistance and Refugee Employment Social Services grants. Federal funds that support basic education and English as a Second Language continue to be a very important part of funding the Twin Rivers Adult School.

Twin Rivers Adult School is committed to providing our diverse community with opportunities to achieve their personal, educational and vocational goals by becoming more responsible and productive members of society. As such, our mission is to help students gain knowledge and skills for employment, career advancement, and social responsibility. Also, as a member of the Capital Adult Education Regional Consortium (CAERC), the goals for Adult Education include:

- Build and Expand Adult Education Offerings;
- Address Educational Needs;
- Improve Integration and Effectiveness of Student Services and Transitions; and
- Enhance Data and Accountability Systems.

Twin Rivers Adult School is fully accredited by the Western Association of Schools and Colleges (WASC).

Adult Education Fund (Fund 11)	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	947,622	2,021,673	549,679
Other State Revenue	3,863,333	3,822,879	3,787,097
Other Local Revenue	46,191	7,263	7,263
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$4,857,146	$5,851,815	$4,344,039
EXPENSE			
Certificated Salaries	$1,251,279	$1,461,014	$1,336,312
Classified Salaries	1,157,369	1,830,120	1,340,975
Employee Benefits	1,073,854	1,424,773	1,243,129
Books and Supplies	166,679	353,015	83,000
Services and Other Operating Expenditures	812,625	1,196,216	264,742
Capital Outlay	13,349	0	0
Other Expenses and Outgo	195,405	210,534	211,287
Transfers-out to Other Funds	300,000	300,000	300,000
Other Adjustments			
TOTAL OPERATING EXPENSE	$4,970,559	$6,775,672	$4,779,445
Revenues over (under) Expenses	($113,414)	($923,857)	($435,406)
Beginning Fund Balance	$1,964,494	$1,851,080	$927,223
Ending Fund Balance	$1,851,080	$927,223	$491,817

CHILD DEVELOPMENT FUND (FUND 12)

The ***Child Development Fund*** consists of five sources: Federal Early Head Start/Head Start, California Department of Education, California Department of Social Services and First 5 Sacramento. These programs provide full-day and part day preschool programs to children ages 2-5, year-round infant/ toddler programs for children ages 0-3, as well as resources and other support services to families.

The Early Childhood Education/Child Development program operates in 47 classrooms at 17 elementary school sites and 1 high school. The program provides early learning experiences to approximately 950 children and support services to approximately 800 families.

The Early Childhood Education Administrative office and support staff of 16 employees are located in Bay B and C of the District Office. An additional 10 administrative office and support staff employees are located at Morey Avenue School. Classroom staff include 130 highly qualified early education teachers, site supervisors and assistants.

Child Development Fund (Fund 12)	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	3,662,860	4,976,856	3,757,208
Other State Revenue	10,499,029	8,966,212	7,174,097
Other Local Revenue	636,671	215,655	194,000
Transfers-in from Other Funds	8,941	654	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$14,807,502	$14,159,377	$11,125,305
EXPENSE			
Certificated Salaries	$3,811,705	$4,098,191	$4,085,086
Classified Salaries	2,614,720	2,781,100	2,768,809
Employee Benefits	3,069,434	3,430,679	3,560,147
Books and Supplies	398,411	1,460,543	130,597
Services and Other Operating Expenditures	1,604,494	1,410,787	291,290
Capital Outlay	10,804	0	0
Other Expenses and Outgo	674,913	474,689	819,199
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	$12,184,482	$13,655,989	$11,655,128
Revenues over (under) Expenses	$2,623,021	$503,388	($529,823)
Beginning Fund Balance	$1,047,115	$3,670,135	$4,173,523
Ending Fund Balance	$3,670,135	$4,173,523	$3,643,700

CAFETERIA FUND (FUND 13)

The ***Cafeteria Fund*** accounts for all of the revenue and expense related to the operation of the District's Nutrition Services program, and strictly complies with all accounting procedures established by the California Department of Education. In addition, the Nutrition Services Department strives to provide all Twin Rivers Unified School District students, staff, and parents with nutritious choices, professional service, and a sanitary environment.

For the 2025-26 fiscal year, the Nutrition Services Department will continue to operate serving nutritious meals through the California Universal Meals program, underpinned by the Community Eligibility Provision (CEP). The California Universal Meals program is designed to ensure that all students have access to healthy, balanced meals during the school day at no cost. This initiative recognizes that nutrition is a fundamental component of academic success.

Additionally, the Community Eligibility Provision simplifies the meal service process, helping to reduce administrative burdens and increase the number of students served. The CEP enables schools in low-income areas to provide meals for all students, ensuring that no child goes hungry due to financial constraints. Every student has the option for breakfast and lunch at no cost without collecting meal applications.

For the 2025-26 School year Nutrition Services Department continues to operate the Child and Adult Care Food Program (CACFP). This program provides a free nutritious and well-balanced supper meal to students participating in after school programs approved by the district.

In order to receive federal and state funding for that National School Breakfast and Lunch programs, Nutrition Services is required to follow all state and federal guidelines. Internal and federal audits are regularly conducted to ensure adherence to all program regulations.

The Nutrition Services Departmental Mission Statement is to: "Provide our students with high quality, nutritious foods that support lifelong healthy eating habits." Approximately 5 million meals are provided each school year, with 230 Nutrition Service employees serving over 7,500 student breakfasts, 19,700 student lunches, and 5,200 after school program meals daily to their students.

Nutrition Services believes in supporting every student's wellbeing and academic success by serving appealing, great- tasting, balanced meals that meet their nutrition needs. Nutrition Services is committed to eliminating barriers that might exclude any student from receiving meals, fostering inclusivity and equity in our schools.



Cafeteria Fund (Fund 13)	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	24,578,763	23,510,746	23,097,410
Other State Revenue	5,379,765	4,745,474	4,715,844
Other Local Revenue	500,168	382,381	440,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$30,458,696	$28,638,601	$28,253,254
EXPENSE			
Certificated Salaries	$0	$0	$0
Classified Salaries	8,480,660	9,471,471	9,606,102
Employee Benefits	4,022,720	4,777,780	4,913,849
Books and Supplies	12,765,536	13,645,349	12,860,642
Services and Other Operating Expenditures	718,085	934,012	700,311
Capital Outlay	113,296	759,630	30,000
Other Expenses and Outgo	722,940	743,631	906,364
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	$26,823,237	$30,331,873	$29,017,268
Revenues over (under) Expenses	$3,635,459	($1,693,272)	($764,014)
Beginning Fund Balance	$12,356,306	$15,991,765	$14,298,493
Ending Fund Balance	$15,991,765	$14,298,493	$13,534,479



DEFERRED MAINTENANCE FUND (FUND 14) - *SPECIAL REVENUE FUND*

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

The Transfers-in is from the General Fund of Local Control Funding Formula (LCFF) sources. Although not required, the District will continue to contribute annually to the Deferred Maintenance Fund from the General Fund.

Deferred Maintenance Fund (Fund 14)	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	149,198	50,000	50,000
Transfers-in from Other Funds	11,775,000	11,775,000	1,775,000
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$11,924,198	$11,825,000	$1,825,000
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	1,589,799	295,835	4
Capital Outlay	11,879,934	14,011,743	3,467,111
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	$13,469,733	$14,307,578	$3,467,115
Revenues over (under) Expenses	($1,545,535)	($2,482,578)	($1,642,115)
Beginning Fund Balance	$5,670,228	$4,124,693	$1,642,115
Ending Fund Balance	$4,124,693	$1,642,115	$0

Twin Rivers is continuing efforts to renovate its campuses and facilities. We estimate to spend $3 million in projects during 2025-26. Any projects not finalized in 2024-25 will be completed in 2025-26.

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Del Paso Elementary School Roofing	$ 500,000	Fund 14 - Deferred Maintenance	Winter 2024	Fall 2025	15 Years
Rio Linda High School (J Wing) Roofing	$ 500,000	Fund 14 - Deferred Maintenance	Winter 2024	Fall 2025	15 Years
Northwood Elementary School Roofing	$ 300,000	Fund 14 - Deferred Maintenance	Winter 2024	Fall 2025	15 Years
Aerohaven Roofing	$ 100,000	Fund 14 - Deferred Maintenance	Fall 2025	Spring 2026	15 Years
COA Lower Roofing	$ 150,000	Fund 14 - Deferred Maintenance	Summer 2025	Winter 2025	15 Years
Del Paso Elementary School Flooring	$ 673,000	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Madison Elementary School Flooring	$ 260,000	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Morey Ave Flooring	$ 123,500	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Pacific High School Flooring	$ 37,700	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Rio Linda High School Flooring	$ 78,000	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	5 Years
Village Elementary School Dry Rot/Painting	$ 550,000	Fund 14 - Deferred Maintenance	Summer 2025	Summer 2026	10 Years
Madison Elementary School Dry Rot/Painting	$ 125,000	Fund 14 - Deferred Maintenance	Summer 2025	Fall 2025	10 Years

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (FUND 20) - *SPECIAL REVENUE FUND*

The ***Special Revenue Fund for Postemployment Benefits*** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the general fund and then expended.

Special Reserve Fund for Postemployment Benefits (Fund 20)	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	319,174	200,000	200,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$319,174	$200,000	$200,000
EXPENSE			
Certificated Salaries	$0	$0	$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	0	0	0
Capital Outlay	0	0	0
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds			
Other Adjustments			
TOTAL OPERATING EXPENSE	$0	$0	$0
Revenues over (under) Expenses	$319,174	$200,000	$200,000
Beginning Fund Balance	$6,816,283	$7,135,457	$7,335,457
Ending Fund Balance	$7,135,457	$7,335,457	$7,535,457



BUILDING FUND (FUND 21) - CAPITAL PROJECT FUND

The ***Building Fund*** is used to account for the proceeds and expenditures from the sale of bonds. Expenditures in this fund are for voter approved bond projects for Measure G, Measure J and Measure K and continued bond administration fees.

Building Fund (Fund 21)	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	4,072,651	2,850,500	480,500
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$4,072,651	$2,850,500	$480,500
EXPENSE			
Certificated Salaries	$0	$0	$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	4,674	4,861	5,000
Capital Outlay	26,268,106	36,701,076	22,643,091
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	$26,272,780	$36,705,937	$22,648,091
Revenues over (under) Expenses	($22,200,129)	($33,855,437)	($22,167,591)
Beginning Fund Balance	$78,236,406	$56,036,276	$22,180,839
Ending Fund Balance	$56,036,276	$22,180,839	$13,248

Current and future projects are listed on the next page.



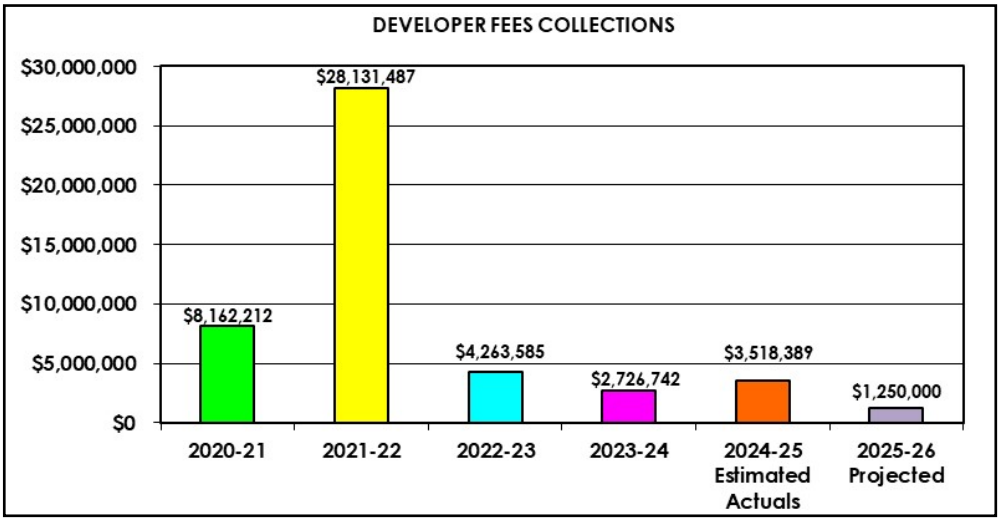
Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Garden Valley Elementary Cafeteria/Admin. Building (Actual budget $9.25 million)	$ 4,000,000	Measure K (FD 21 RC 9463)	Fall 2024	Fall 2026	30 years
Woodlake Elementary School Exterior Painting	$ 100,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2025	10 years
Las Palmas West Elementary School Flooring	$ 795,000	Measure K (FD 21 RC 9463)	Summer 2024	Summer 2025	5 years
Westside Elementary School Hardcourts	$ 1,000,000	Measure K (FD 21 RC 9463)	Spring 2024	Summer 2025	15 years
Hagginwood Elementary School Kitchen Modernization	$ 2,118,000	Measure K (FD 21 RC 9463)	Winter 2024	Winter 2025	20 years
Joyce Elementary School Kitchen Modernization	$ 1,961,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Madison Elementary School Kitchen Modernization	$ 1,980,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Ridgepoint Elementary School Kitchen Modernization	$ 2,122,000	Measure K (FD 21 RC 9463)	Winter 2024	Fall 2025	20 years
Grant Union High School Exterior Paint	$ 800,000	Measure J (FD 21 RC 9462)	Summer 2026	Summer 2026	10 years
Grant Union High School Hardcourts	$ 8,500,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	15 years
Grant Union High School West Hardcourts	$ 1,930,000	Measure J (FD 21 RC 9462)	Summer 2026	Summer 2026	15 years
Grant Union High School Roofing	$ 800,000	Measure J (FD 21 RC 9462)	Spring 2025	Summer 2025	25 years
Grant Union High School Building Repairs	$ 2,500,000	Measure J (FD 21 RC 9462)	Summer 2025	Spring 2026	15 years
Districtwide Drop Off/Pick Up	$ 1,374,496	Measure J (FD 21 RC 9464)	TBD	TBD	30 years
Districtwide Exterior Lighting	$ 2,804,575	Measure J (FD 21 RC 9464)	TBD	TBD	20 years
Districtwide Fire Alarms	$ 7,895,724	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Grand Master Keying Systems	$ 2,855,116	Measure J (FD 21 RC 9464)	TBD	TBD	10 years
Districtwide HVAC	$ 3,803,452	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Exterior Painting	$ 2,045,219	Measure J (FD 21 RC 9464)	TBD	TBD	10 years
Districtwide Paving	$ 4,377,615	Measure J (FD 21 RC 9464)	TBD	TBD	30 years
Districtwide Card Reader Access	$ 5,440,720	Measure J (FD 21 RC 9464)	TBD	TBD	7 years
Districtwide Room Graphics/ADA Signage	$ 967,665	Measure J (FD 21 RC 9464)	TBD	TBD	10 years
Districtwide Roofing	$ 200,000	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Modernization	$ 1,946,075	Measure J (FD 21 RC 9464)	TBD	TBD	30 years
Districtwide Gym Bleachers	$ 3,600,000	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Hardcourts	$ 2,000,000	Measure J (FD 21 RC 9464)	TBD	TBD	30 years
Districtwide Clocks/Bells/PA	$ 300,000	Measure J (FD 21 RC 9464)	TBD	TBD	15 years
Districtwide Card Reader Access	$ 3,427,050	Measure K (FD 21 RC 9465)	TBD	TBD	7 years
Districtwide Drop Off/Pick Up	$ 3,537,312	Measure K (FD 21 RC 9465)	TBD	TBD	30 years
Districtwide Exterior Lighting	$ 2,735,904	Measure K (FD 21 RC 9465)	TBD	TBD	20 years
Districtwide Fire Alarms	$ 10,421,715	Measure K (FD 21 RC 9465)	TBD	TBD	15 years
Districtwide Grand Master Keying Systems	$ 5,760,000	Measure K (FD 21 RC 9465)	TBD	TBD	7 years
Districtwide HVAC	$ 2,674,207	Measure K (FD 21 RC 9465)	TBD	TBD	15 years
Districtwide Paving	$ 18,617,595	Measure K (FD 21 RC 9465)	TBD	TBD	30 years
Districtwide Restroom Modernization	$ 6,336,117	Measure K (FD 21 RC 9465)	TBD	TBD	30 years
Districtwide Room Graphics/ADA Signage	$ 708,726	Measure K (FD 21 RC 9465)	TBD	TBD	10 years
Foothill HS Culinary Modernization	$ 2,000,000	Measure G (FD 21 RC 9461)	TBD	TBD	30 years



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 1, 2025, the new district fees are $5.17 per square foot for residential and $0.84 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 2021-22 developer fees were mostly used toward the construction of the Northlake TK-8 school. Our current year income fees are budgeted for projects associated with enrollment growth.



Capital Facilities Fund (Fund 25)	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	11,157,972	(982,107)	2,450,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$11,157,972	($982,107)	$2,450,000
EXPENSE			
Certificated Salaries	$0	$0	$0
Classified Salaries	37,333	39,764	42,587
Employee Benefits	14,373	15,198	16,376
Books and Supplies	3,638	0	0
Services and Other Operating Expenditures	368,975	496,415	430,000
Capital Outlay	30,170,917	7,544,284	19,433,582
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	0	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	$30,595,235	$8,095,661	$19,922,545
Revenues over (under) Expenses	($19,437,263)	($9,077,768)	($17,472,545)
Beginning Fund Balance	$45,987,576	$26,550,313	$17,472,545
Ending Fund Balance	$26,550,313	$17,472,545	$0

Current and future projects include:

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Foothill Oaks UTK Portable	$ 600,000	Fund 25 - Developer Fees	Spring 2025	Summer 2025	20 years
Strauch UTK Portable	$ 600,000	Fund 25 - Developer Fees	Spring 2025	Summer 2025	20 years
Garden Valley UTK Portable	$ 800,000	Fund 25 - Developer Fees	Spring 2025	Summer 2025	20 years
Ridgepoint Portable Addition	$ 500,000	Fund 25 - Developer Fees	Spring 2025	Summer 2025	20 years
Ridgepoint Lot Line	$ 370,000	Fund 25 - Developer Fees	Summer 2025	TBD	N/A

COUNTY SCHOOL FACILITIES FUND (FUND 35) - *CAPITAL PROJECT FUND*

The ***County School Facilities Fund*** is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

County School Facilities Fund (Fund 35)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	0	0	0
Other State Revenue	9,177,344	958,980	0
Other Local Revenue	866,221	400,000	250,000
Transfers-in from Other Funds	0	0	0
Other Sources	0	0	0
TOTAL OPERATING REVENUE	$10,043,565	$1,358,980	$250,000
EXPENSE			
Certificated Salaries	$0	$0	$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Other Operating Expenditures	0	0	0
Capital Outlay	9,172,214	12,999,087	10,250,003
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	1,437,919	0	0
Other Adjustments			
TOTAL OPERATING EXPENSE	$10,610,133	$12,999,087	$10,250,003
Revenues over (under) Expenses	($566,568)	($11,640,107)	($10,000,003)
Beginning Fund Balance	$22,206,678	$21,640,110	$10,000,003
Ending Fund Balance	$21,640,110	$10,000,003	$0

Current and future projects include:

Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Northwood UTK Remodel	$ 175,000	Fund 35	Fall 2024	Fall 2025	30 years
Madison UTK	$ 650,000	Fund 35	Winter 2024	Summer 2025	30 years

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40) - *CAPITAL PROJECT FUND*

The ***Special Reserve Fund For Capital Outlay Projects*** is used to account for the accumulation of general fund moneys for capital outlay purposes, proceeds from the sale of real property and any other revenue specifically for capital projects that are not restricted to a specific Capital Projects Fund. Under current law, these funds must be used for capital outlay purposes.

Special Reserve Fund for Capital Outlay Projects (Fund 40)	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
REVENUES			
LCFF/Revenue Limit Sources	$0	$0	$0
Federal Revenue	0	0	0
Other State Revenue	(10,580)	0	0
Other Local Revenue	4,513,003	1,800,155	1,673,638
Transfers-in from Other Funds	49,000,000	35,622,000	31,000,000
Other Sources	435,000	0	0
TOTAL OPERATING REVENUE	$53,937,423	$37,422,155	$32,673,638
EXPENSE			
Certificated Salaries	$0	$0	$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	643,576	522,923	0
Services and Other Operating Expenditures	1,823,308	822,171	348,028
Capital Outlay	74,234,659	66,831,901	78,718,235
Other Expenses and Outgo	0	0	0
Transfers-out to Other Funds	89,500	70,500	70,500
Other Adjustments			
TOTAL OPERATING EXPENSE	$76,791,042	$68,247,495	$79,136,763
Revenues over (under) Expenses	($22,853,619)	($30,825,340)	($46,463,125)
Beginning Fund Balance	$113,973,356	$91,119,737	$60,294,397
Ending Fund Balance	$91,119,737	$60,294,397	$13,831,272

Current and future projects are listed on the next page.



Project Descriptions	Estimated Total Cost	Fund	Start Date	End Date	Lifespan
Winona Tenant Improvements	$ 385,000	Fund 40 - Capital Outlay	Summer 2023	Fall 2025	15 Years
Garden Valley Elementary New Cafeteria/Admin. Building (split funded w/ Measure K)	$ 10,179,000	Fund 40 - Capital Outlay	Spring 2024	Fall 2026	10 Years
Del Paso Elementary School Restroom Refresh	$ 190,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2026	20 Years
Hagginwood Elementary School Restroom Refresh	$ 120,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2026	20 Years
MLK, Jr. Technology Academy Restroom Refresh	$ 136,000	Fund 40 - Capital Outlay	Summer 2024	Spring 2026	20 Years
Oakdale Elementary School Restroom Refresh	$ 236,000	Fund 40 - Capital Outlay	Summer 2024	Summer 2026	20 Years
CCAA 7-12 Athletics A/V Upgrade (Design Only)	$ 53,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	N/A
Grant Union High Stadium & Gym Modernization Phase 2	$ 5,486,000	Fund 40 - Capital Outlay	Fall 2024	Fall 2026	20 Years
Grant Union High School Theater/Auditorium HVAC Building Improvements	$ 4,350,000	Fund 40 - Capital Outlay	Fall 2024	Winter 2025	15 years
Police Services Tenant Improvements	$ 99,000	Fund 40 - Capital Outlay	Fall 2024	Summer 2025	15 Years
Foothill High School Marquee	$ 69,000	Fund 40 - Capital Outlay	Winter 2024	Fall 2025	10 Years
Foothill High School Turf Replacement	$ 366,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	10 Years
Rio Linda High School Turf Replacement	$ 491,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	10 Years
Rio Tierra Junior High School Single Point of Entry	$ 9,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	15 Years
Winona Site Improvements	$ 1,839,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2026	20 Years
Woodridge Elementary School Single Point of Entry	$ 39,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	15 Years
Woodridge Elementary School Single Use Restroom	$ 331,000	Fund 40 - Capital Outlay	Winter 2024	Summer 2025	30 Years
Babcock Elementary School Fencing	$ 115,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	15 Years
CCAA 7-12 Cafeteria Remodel	$ 200,000	Fund 40 - Capital Outlay	Spring 2025	Spring 2026	10 Years
Fairbanks Elementary School Restroom Refresh	$ 494,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Fairbanks Elementary School Staff Room Improvements	$ 96,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Foothill High School Athletics A/V Upgrade	$ 472,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	10 Years
Foothill High School Bleacher Shade	$ 164,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	10 Years
Foothill High School Cafeteria Remodel	$ 259,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	10 Years
Foothill Ranch Middle School Bleacher Replacement	$ 42,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	50 Years
Grant Union High School Bleacher Shade	$ 9,000	Fund 40 - Capital Outlay	Spring 2025	Winter 2025	10 Years
Grant West Single Point of Entry	$ 564,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	15 years
Highlands High School Cafeteria Remodel	$ 300,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	10 Years
Highlands High School Single Point of Entry	$ 148,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	15 Years
Northwood Elementary School Restroom Refresh	$ 491,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	15 Years
Northwood Elementary School Staff Room Refresh	$ 97,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Regency Park Elementary School Restroom Refresh	$ 632,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	20 Years
Regency Park Elementary School Staff Room Improvements	$ 100,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2026	20 Years
Rio Linda High School Bleacher Shade	$ 111,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	10 Years
Rio Linda High School Restroom Refresh	$ 1,620,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Rio Linda High School Senior Quad (Landscape Improvements)	$ 990,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	15 Years
Rio Linda High School Staff Room Improvements	$ 100,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	20 Years
Rio Linda Preparatory Academy Restroom Refresh	$ 494,000	Fund 40 - Capital Outlay	Spring 2025	Winter 2025	20 Years
Rio Linda Preparatory Bleacher Replacement	$ 6,500	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	50 Years
Vineland Portable Removal (Demolition)	$ 43,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	N/A
Westside Elementary School Restroom Refresh	$ 492,000	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	20 Years
Woodlake Elementary School Fencing	$ 5,200	Fund 40 - Capital Outlay	Spring 2025	Summer 2025	15 Years
Woodridge Elementary School Parking Lot (Site Improvements)	$ 634,000	Fund 40 - Capital Outlay	Spring 2025	Fall 2025	30 Years
Foothill Oaks Elementary School Hardcourt Fencing	$ 95,000	Fund 40 - Capital Outlay	Summer 2025	Fall 2025	15 Years
Grant Union High School Elevator Building	$ 2,000,000	Fund 40 - Capital Outlay	Summer 2025	Spring 2026	30 Years
Grant Union High School Restroom Refresh	$ 984,000	Fund 40 - Capital Outlay	Summer 2025	Winter 2025	20 Years
Grant West Beautification	$ 2,000,000	Fund 40 - Beautification	Summer 2025	Fall 2025	15 Years
Highlands High School Beautification	$ 1,200,000	Fund 40 - Beautification	Summer 2025	Fall 2025	15 Years
Keema High School Hardcourt/Parking Lot	$ 1,900	Fund 40 - Capital Outlay	Summer 2025	Summer 2025	30 Years
Las Palmas West Site Improvements	$ 132,000	Fund 40 - Capital Outlay	Summer 2025	Summer 2025	15 years
MLK, Jr. Technology Academy Single Point of Entry	$ 284,000	Fund 40 - Capital Outlay	Summer 2025	Fall 2025	15 Years
Rio Linda High School Athletics A/V Upgrade	$ 1,056,000	Fund 40 - Capital Outlay	Summer 2025	Summer 2026	10 Years
Westside ES Tenant Improvements	$ 385,000	Fund 40 - Capital Outlay	Summer 2025	Winter 2025	15 Years
Highlands High School Modernization (Alumni Room)	$ 140,000	Fund 40 - Capital Outlay	Fall 2025	Winter 2025	20 Years
Hillsdale Elementary School Fencing and Ramp Replacement	$ 259,000	Fund 40 - Capital Outlay	Fall 2025	Fall 2026	15 Years
Winona Single Point of Entry	$ 93,000	Fund 40 - Capital Outlay	Fall 2025	Spring 2026	15 Years
Grant Union High School Turf Replacement	$ 44,000	Fund 40 - Capital Outlay	Winter 2025	Summer 2026	10 Years
Grant West Building Improvements (Aux Gym Exterior Wall)	$ 500,000	Fund 40 - Capital Outlay	Winter 2025	Summer 2026	25 Years
Highlands High School Athletics A/V Upgrade	$ 929,000	Fund 40 - Capital Outlay	Spring 2026	Summer 2026	10 Years
Highlands High School Turf Replacement	$ 44,000	Fund 40 - Capital Outlay	Spring 2026	Summer 2026	10 Years
Allison Elementary School Portable Repair	$ 489,000	Fund 40 - Capital Outlay	Spring 2026	Summer 2026	10 Years
Westside Elementary School Staff Room Improvements	$ 100,000	Fund 40 - Capital Outlay	Spring 2026	Summer 2026	20 Years
Village Elementary School Hardcourt Replacement	$ 948,000	Fund 40 - Capital Outlay	Summer 2026	Summer 2026	30 Years
Employee Housing Project	$ 4,500,000	Fund 40 - Workforce Housing	TBD	TBD	30 Years
ENEC New Construction	$ 40,417,000	Fund 40 - ENEC	TBD	TBD	30 Years
Foothill High School Batting Cage Enclosure	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Grant Union High School Batting Cage Enclosure	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Grant Union High School Courtyard Storefront	$ 912,000	Fund 40 - Capital Outlay	TBD	TBD	30 Years
Highlands High School Batting Cage Enclosure	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Highlands High School Canopy & HVAC Replacement	$ 1,700,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Joyce Elementary School Single Point of Entry	$ 126,000	Fund 40 - Capital Outlay	TBD	TBD	15 years
Keema High School Kitchen Modernization	$ 95,000	Fund 40 - Capital Outlay	TBD	TBD	20 Years
Rio Linda High School Batting Cage Enclosure	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Smythe 7/8 Single Point of Entry	$ 126,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Vineland SCOE Relocation	$ 350,000	Fund 40 - Capital Outlay	TBD	TBD	15 Years
Winona Kitchen Modernization	$ 500,000	Fund 40 - Capital Outlay	TBD	TBD	20 years

LONG TERM FINANCIAL COMMITTMENTS

This section summarizes the long-term debt obligations of the District. The District's long-term debt obligations include General Obligation (GO) Bonds and post-employment benefits.

GENERAL OBLIGATION (GO) BONDS

GO Bond funds are used for capital expenditures documented in the Bond approved by District voters. The funds enable the District to renovate and construct buildings without contributions from the General Fund operating budget. The District did not enter into any new or refunded bonds in 2023-24.

When Proposition 13 was passed by the California electorate in 1978, it imposed a maximum ad valorem tax on real property of $1.00 per $100 of assessed valuation. It also removed the ability of the local electorate to vote on GO Bonds. In 1986, the California voters approved Proposition 46, which overturned the portion of Proposition 13 dealing with GO Bonds and now requires a two-thirds majority vote for bond approval.

In 1998, the California voters approved Proposition 39 which authorized the passage of GO Bonds with a fifty-five (55) percent majority vote. The debt payment on local two-thirds (2/3) and fifty-five (55 percent majority GO Bonds is funded through an ad valorem tax over and above the $1.00 per $100 of assessed valuation limit. Further, California law limits GO Bond debt to 2.5% of total assessed valuation for unified school districts and 1.25% each for elementary and high school districts. Being a unified district, our debt limit is 2.5%. Our total outstanding GO Bond principal debt on June 30, 2025 is $345,470,326. We are under our debt capacity limit by $199.5 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

Following is a history and projection of the District's assessed valuation.

	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026
Assessed Value (AV)	$16,976,625,515	$18,866,986,918	$20,553,196,894	$21,797,853,218	$22,778,756,613
Debt Limit (2.5% of AV)	$424,415,638	$471,674,673	$513,829,922	$544,946,330	$569,468,915
Outstanding Debt	$310,410,581	$377,900,458	$365,875,226	$345,470,326	$345,452,326
Available Debt Capacity	$114,005,057	$93,774,215	$147,954,696	$199,476,004	$224,016,589

The following chart reflects the District's combined debt amortization schedule for all outstanding General Obligation bonds as of July 1, 2025:

Combined Bond Repayment Schedule			
Fiscal Year	**Principal**	**Interest**	**Total**
2025-26	$20,491,669	$11,682,265	$32,173,934
2026-27	$12,006,251	$13,242,146	$25,248,397
2027-28	$12,354,519	$13,478,309	$25,832,828
2028-29	$12,129,331	$12,809,122	$24,938,453
2029-30	$12,983,211	$12,481,160	$25,464,371
2030-31	$11,553,355	$14,222,661	$25,776,016
2031-32	$11,221,367	$14,623,872	$25,845,239
2032-33	$9,231,532	$27,549,806	$25,845,238
Thereafter	$243,481,091	$192,414,449	$435,895,540
Total	**$345,452,326**	**$312,503,790**	**$647,020,016**

CAPITAL LEASE OBLIGATIONS

On July 1, 2025, the District does not hold any capital lease obligations and none are anticipated for 2025-26.

POSTEMPLOYMENT BENEFITS

The District provides postemployment health benefits to certificated and classified employees for up to 10 years between the age of 55 and 65. The District pays up to the single employee district contribution on health insurance in an amount that will not exceed the dollar amount paid to regular full-time employees. To qualify, employees must retire from the District after attaining age 55, with at least 10 years of District service for classified employees and all management and 15 years of services for certificated employees. The expenditures for post employment health benefits are recognized on a pay-as-you-go basis with the General Fund. The approximate accumulated future liability for the District at June 30, 2025 is estimated to be $46.7 million based on an actuarial valuation date of June 30, 2024 and measurement date of June 30, 2024.



INFORMATIONAL SECTION


TwinRivers
UNIFIED SCHOOL DISTRICT

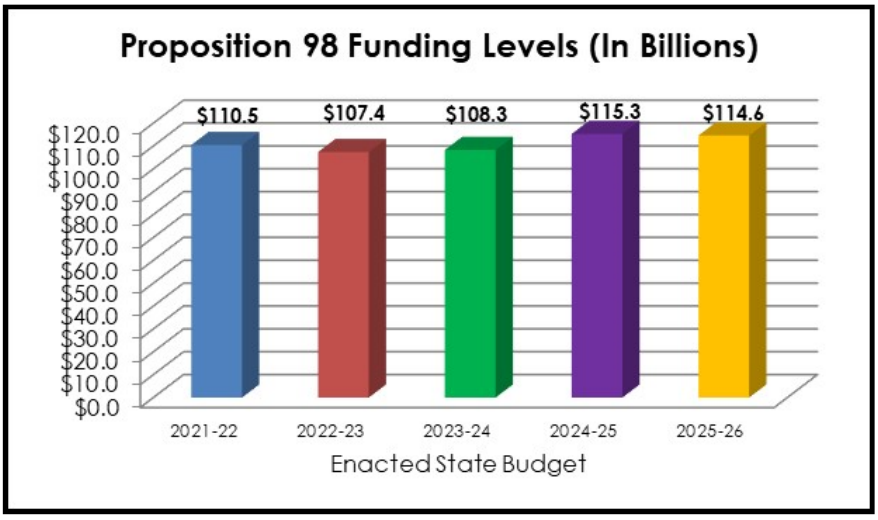
EFFECT OF STATE BUDGET AND LOCAL PROPERTY TAXES

STATE BUDGET

Proposition 98 determines the minimum funding level for K-14 education. However, there are many facets below the surface that determine Proposition 98 funding, most notably the strength of the State's economy and State tax collections.

The Proposition 98 minimum funding level can be thought of as a "pot" of money for K-14 educational agencies. Proposition 98 does not, by itself, appropriate money for specific purposes. Rather, it is up to the Legislature to appropriate that minimum level through the annual Budget Act or other legislation. About 90% of Proposition 98 funding is appropriated for K-12 school districts and county offices of education and about 10% is for community college districts. Both the split of the Proposition 98 guarantee between K-12 education and the community colleges and the appropriation of funds among specific programs to satisfy the guarantee are under the control of the Legislature. And although Proposition 98 gives K-12 education a constitutionally guaranteed minimum funding level, there are no guarantees that the State will not suspend that guarantee when fiscal conditions are bad enough.

The enacted State budget for Proposition 98 funding is $114.6 billion, a decrease of $0.7 billion from 2024-25.



The primary source of funding for school districts is the Local Control Funding Formula (LCFF) sources, which is a combination of State funds and local property taxes. State funding sources typically make up the majority of a LCFF sources. The State portion of the LCFF will account for about 61% and local property taxes will account for about 10% of the Twin Rivers' total general fund revenue in 2025-26.

The 2013 State Budget Act established LCFF and consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8 and 9-12. Supplemental and concentration funds are based on the unduplicated number of English learners, students eligible for free and reduced meals and foster youth students.

LOCAL PROPERTY TAXES/ASSESSED VALUATION

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

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

The table below shows the assessed value and property tax revenue in our tax area for the past seven years. The District does not receive information from Sacramento County regarding the actual tax amount collected. For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll. The "secured roll" is the part of the assessment roll containing real property taxes of which are lien sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll." On average, school tax revenues cost the taxpayers $336 per $100,000 assessed valuation (AV). In addition, homeowners in our district are currently assessed an average of $124 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)
2018-19	$ 13,053,346,721	$ 1,072,773,553	$ 14,126,120,274	$ 49,311,903	$349
2019-20	$ 13,867,677,424	$ 1,165,268,412	$ 15,032,945,836	$ 51,341,657	$342
2020-21	$ 14,791,978,046	$ 1,277,894,650	$ 16,069,872,696	$ 54,595,592	$340
2021-22	$ 15,680,748,955	$ 1,295,876,560	$ 16,976,625,515	$ 58,204,034	$343
2022-23	$ 17,417,218,031	$ 1,449,768,887	$ 18,866,986,918	$ 64,725,285	$343
2023-24	$ 19,173,824,771	$ 1,379,372,123	$ 20,553,196,894	$ 69,035,956	$336
2024-25[1]	$ 20,212,385,417	$ 1,585,467,801	$ 21,797,853,218	$ 73,216,621	$336
2025-26 Projected	$ 21,121,942,761	$ 1,656,813,852	$ 22,778,756,613	$ 76,511,369	$336
2026-27 Projected	$ 22,072,430,185	$ 1,731,370,475	$ 23,803,800,660	$ 79,954,381	$336
2027-28 Projected	$ 23,065,689,543	$ 1,809,282,147	$ 24,874,971,690	$ 83,552,328	$336
2028-29 Projected	$ 24,103,645,573	$ 1,890,699,843	$ 25,994,345,416	$ 87,312,183	$336

[1] AV from Continuing Disclosure Annual Report FYE June 30, 2024; 4.5% annual growth assumption in 2026 and thereafter

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, 2025 is $345,470,326. We are under our debt capacity limit by $199.5 million. GO Bond debt has no impact on present or future operating budgets; it only has the effect of limiting future bond debt.

The table below shows the taxes paid by the average Twin Rivers Unified School District homeowner.

Taxes Paid by Average Homeowner

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Median Single Family Home AV	$168,730	$168,774	$180,387	$190,794	$210,149	$227,239	$240,816
% Change in Median AV	14.97%	0.03%	6.88%	5.77%	10.14%	8.13%	5.97%
TRUSD GO Bond Tax Rate[1]	$106.60	$132.70	$126.10	$122.00	$104.80	$155.70	$123.80
TRUSD GO Bond Taxes Due for Median Single Family Home AV	$179.87	$223.96	$227.47	$232.77	$220.24	$353.81	$298.13
Property Taxes Due for Median Single Family Home AV[2]	$1,889.27	$1,950.86	$2,071.56	$2,188.22	$2,369.22	$2,669.83	$2,754.46

[1] Tax rate per $100,000 of assessed valuation.

[2] Includes the Twin Rivers USD bonds as well as the 1% general countywide tax and the Los Rios Community College District bonds.

The 2025-26 taxes paid by the average Twin Rivers Unified School District homeowner is anticipated to be similar to the 2024-25 year.

The following chart reflects the District's combined debt amortization schedule for all outstanding General Obligation bonds as of July 1, 2025:

Combined Bond Repayment Schedule

Fiscal Year	Principal	Interest	Total
2025-26	$20,491,669	$11,682,265	$32,173,934
2026-27	$12,006,251	$13,242,146	$25,248,397
2027-28	$12,354,519	$13,478,309	$25,832,828
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2032-33	$9,231,532	$27,549,806	$25,845,238
Thereafter	$243,481,091	$192,414,449	$435,895,540
Total	**$345,452,326**	**$312,503,790**	**$647,020,016**







SPECIAL EDUCATION

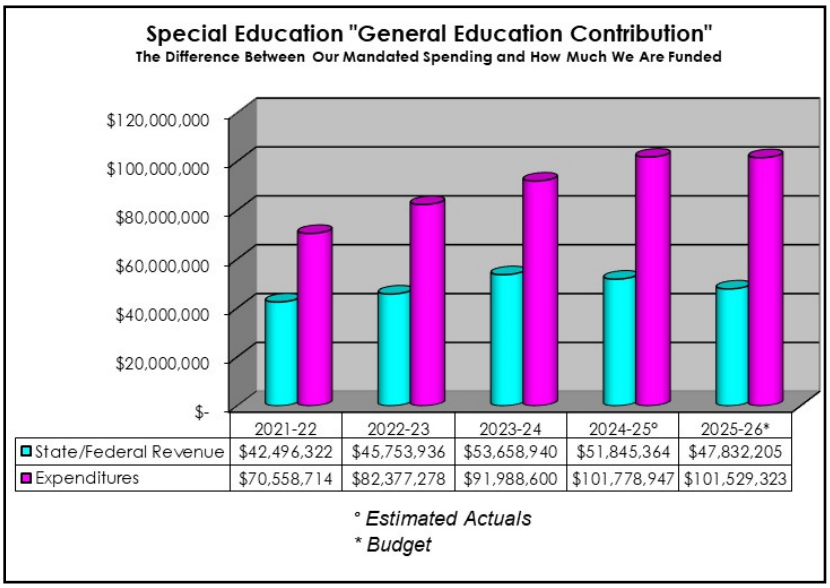
We are committed to educating students with special educational needs, as required by state and federal law. We provide a full continuum of services to students with special needs for eligible children from age infant to 22, which includes district preschool and adult transition programs for students receiving special education services. Students are served in a variety of settings in order to meet their goals in the Least Restrictive Environment. Other agencies and nonpublic schools serve students whose educational needs cannot be met by district programs. The placement and appropriate services provided these students are determined by the student's individual education plan (IEP) as required by state and federal law. The IEP is developed by a team including teachers, specialists, administrators, the student's parents and the student (when appropriate). We plan to spend over $101.5 million a on special education (including transportation), which is 18% of our total General Fund expenditures.

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

Approximately 16.5% of our students are eligible for and receive some kind of special education service in the District, including the dependent and independent charter programs. The number of students referred for special education services and the cost of certain programs and services continues to be evaluated.

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

The cost of providing services to these students is a significant portion of our total spending, our special education administrators try to find the most efficient way to deliver quality services to our students. For the budget year we expect to spend over $101.5 million on special education (including transportation), which is 18% of our total general fund expenditures. Special Education funding from the state and federal government covers 47% ($47.8 million) of the $101.5 million program costs. The District contributes over $53.7 million or 53% of the total cost of our special education program.



	2021-22	2022-23	2023-24	2024-25°	2025-26*
State/Federal Revenue	$42,496,322	$45,753,936	$53,658,940	$51,845,364	$47,832,205
Expenditures	$70,558,714	$82,377,278	$91,988,600	$101,778,947	$101,529,323

° Estimated Actuals
** Budget*

The costs and funding sources for the last four years and projected cost for current year of Twin Rivers Unified School District is shown in the graph above.

MULTI-YEAR FINANCIAL ASSUMPTIONS AND FORECASTS

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

GENERAL FUND - UNRESTRICTED

Revenue Assumptions Local Control Funding Formula (LCFF) for the 2026-27 projection year is an increase of $14.4 million.

- $13.2 million increase for base funding
- $1.2 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 3.02% COLA increase
- Ongoing additional $2,397 per TK ADA
- increase in the "funded" and actual ADA (Average Daily Attendance) is 120
    - 21,182 ADA (21,118 + 64 SCOE)
- Increase in Charter ADA is 0; total of 2,159
- Enrollment projection = 25,359 (22,987 + 78 SCOE + 2,294 charters)
- Attendance yield for LCFF = 92.1% attendance rate

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

The 2027-28 LCFF projection is an increase of $11.2 million and includes a 3.42% COLA increase and no ADA increase. LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

The 2028-29 LCFF projection is an increase of $14.4 million and includes a 3.49% increase and no ADA change.

Federal Revenues remain unchanged in the projection years.

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

Other Local Revenues decrease in the projection years for interest income. The three largest revenue sources are interest income of $4.5 million, MOUs with independent charters of $3.5 million for administrative and other support services from Twin Rivers, and miscellaneous revenues of $1.5 million.

Transfers In remain the same in the prior year.

Contributions from unrestricted to restricted increase $1 million in 2026-27, $1 million in 2027-28 and another $1 million in 2028-29. The increases are for special education and RRMA salary step/column increases.

Expenditure Assumptions Certificated Salaries increase by 1.45% for step/column in all projection years. There is no salary schedule increase in 2027-28 or 2028-29. The 2026-27 Other Adjustments increase of $4.8 million is for 6 additional teachers at Northlake and the elimination of the teacher salary off set to one-time block grant funds.

Classified Salaries increase by 1.85% for step in all projection years. A 2% salary schedule increase is in a set aside budget for 2026-27. There is no salary schedule increase in 2027-28. or 2028-29. 2026-27 Other Adjustments increase of $276,000 is for three positions previously funded by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in all projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 0.09% ($39,000) in 2026-27, an additional increase of 0.90% in 2027-28 ($389,000), and decrease 0.40% decrease in 2028-29 ($173,000). Additionally, in 2026-27 a $1.7 million budget has been set aside for health benefit contribution increases for all employees.

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

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

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

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

Transfers Out facility projects decrease $9.5 million in 2026-27 and ongoing as they were temporary transfers while we had one-time savings from the use of COVID and then block grant funds.

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

Ending Fund Balance The District does not have a structural deficit in any of the projection years. The deficits are from the use of one-time carryover funds and facility projects. The District has enough of an ending fund balance to meet Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($44 million) or 10% of the general fund expenditures and other financing sources.







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

2026-27

- Nonspendable - $2,347,569
- Restricted - $60,286,036
- Committed - $20,660,502
  - $4,000,000 - Board Resolution for technology
  - $10,000000 - Board Resolution for HVAC
  - $6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - $531,923
- Economic Uncertainties - $46,597,062
- Unassigned - $0

2027-28

- Nonspendable - $2,347,569
- Restricted - $58,430,435
- Committed - $20,660,502
  - $4,000,000 - Board Resolution for technology
  - $10,000000 - Board Resolution for HVAC
  - $6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - $531,923
- Economic Uncertainties - $46,739,123
- Unassigned - $0

2028-29

- Nonspendable - $2,347,569
- Restricted - $58,430,435
- Committed - $20,660,502
  - $4,000,000 - Board Resolution for technology
  - $10,000,000 - Board Resolution for HVAC
  - $6,660,502 Board Resolution for Employee Recruitment and Retention
- Assigned - $531,923
- Economic Uncertainties - $49,242,574
- Unassigned - $0



GENERAL FUND - RESTRICTED

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

Federal Revenues remain unchanged in the projection years.

Other State Revenues reflect an increase for Equity Multiplier funds. The largest funding source is $31.6 million of ELOP funds, then $28.9 million for SELPA, $16.2 million for the STRS on-behalf pension contribution, $4.9 million ASES, $4.3 million Art & Music in Schools and the sixth largest is $4.2 million Home-to-School transportation. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line

Other Local Revenues remain unchanged in the projection years.

Contributions from unrestricted to restricted increase $1 million in 2026-27 and an additional $1 million in 2027-28 and 2028-29 to cover each year's salary step/column increases for special education and RRMA.

Expenditure Assumptions Certificated Salaries increase by 1.45% for step/column in all projection years. A 2% salary schedule increase is in a set aside budget for 2026-27. There is no salary schedule increase in 2027-28 or 2028-29. The Other Adjustments column decrease in 2026-27 is to eliminate and move positions to unrestricted funds that were temporarily paid by one-time block grant funds.

Classified Salaries increase by 1.85% for step in all projection years. A 2% salary schedule increase is in a set aside budget for 2026-27. There is no salary schedule increase in 2027-28 or 2028-29. The Other Adjustments column decrease in 2026-27 is to move positions to unrestricted funds that were paid by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in all projection years. Benefit amounts are adjusted for the changes in salaries indicated above. Benefit amounts are adjusted for the changes in salaries indicated above. Additionally, in 2026-27 a budget has been set aside for health benefit contribution increases for all employees.

Books and Supplies decrease $863 thousand in 2026-27 for one-time prior year carryovers. The 2027-28 and 2028-29 reduction of $1 million is also for one-time prior year carryovers.

Services and Other Operating decrease $4.2 million in 2026-27 to remove one-time items related to one-time funds and to support salary increases. In 2027-28 and 2028-29 an additional $8 million reduction is recorded for the same reasons.

Capital Outlay decrease in 2026-27 by $1.1 million for the elimination of one-time carryover funds related to Art & Music in Schools. In 2027-28 the reduction is for the one-time Golden State Pathways funds and in 2028-29, the amounts are unchanged.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs decrease slightly in each of the projection years as less indirect cost is available to go to unrestricted funds.

Ending Fund Balance The multiyear projections reflect an ending fund balance of $60.3 million in 2026-27, $58.4 million in 2027-28 and $58.4 million in 2028-29 for various categorical programs to be spent in the future.

General Fund (Fund 01)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$387,923,312	$402,295,798	$413,533,512	$427,965,832
Federal Revenue	31,022,256	31,022,256	31,022,256	31,022,256
Other State Revenue	103,451,339	103,832,332	107,275,982	107,275,982
Other Local Revenue	12,232,555	10,332,555	9,332,555	9,332,555
Transfers-in from Other Funds	370,500	370,500	370,500	370,500
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$534,999,962	$547,853,441	$561,534,805	$575,967,125
EXPENSE				
Certificated Salaries	$193,936,565	$199,637,723	$201,956,651	$203,650,651
Classified Salaries	77,682,890	80,319,370	81,631,378	82,574,878
Employee Benefits	123,834,745	127,917,785	129,323,824	131,651,653
Books and Supplies	30,338,293	29,874,842	29,374,842	29,824,842
Services and Other Operating Expenditures	90,511,296	87,182,230	80,157,675	81,157,675
Capital Outlay	13,146,718	12,046,718	11,566,718	11,566,718
Other Expenses and Outgo	1,592,257	1,592,257	1,612,257	1,612,257
Transfers-out to Other Funds	32,775,000	23,275,000	23,275,000	23,275,000
Other Adjustments	0	1,155,000	4,350,000	8,150,000
TOTAL OPERATING EXPENSE	$563,817,764	$563,000,925	$563,248,345	$573,463,674
Revenues over (under) Expenses	($28,817,802)	($15,147,484)	($1,713,540)	$2,503,451
Beginning Fund Balance	$174,388,378	$145,570,576	$130,423,092	$128,709,552
Ending Fund Balance	$145,570,576	$130,423,092	$128,709,552	$131,213,003

Student Activity Special Revenue Fund (Fund 08)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	1,150,000	1,150,000	1,150,000	1,150,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$1,150,000	$1,150,000	$1,150,000	$1,150,000
EXPENSE				
Certificated Salaries	$0	$0	$0	$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	1,001,500	1,001,500	1,001,500	1,001,500
Services and Other Operating Expenditures	148,500	148,500	148,500	148,500
Capital Outlay	0	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	$1,150,000	$1,150,000	$1,150,000	$1,150,000
Revenues over (under) Expenses	$0	$0	$0	$0
Beginning Fund Balance	$570,494	$570,494	$570,494	$570,494
Ending Fund Balance	$570,494	$570,494	$570,494	$570,494

The ***Student Body Activity Revenue Fund*** is used to account for associated student body (ASB) activities in accordance with the provisions of GASB Statement 84. The Budget will be generated at year end based on the actuals reported in the ASB financial system.

The ***Adult Education Fund*** is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.

Adult Education Fund (Fund 11)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	549,679	571,532	594,455	603,372
Other State Revenue	3,787,097	3,856,293	3,911,060	3,930,615
Other Local Revenue	7,263	7,263	7,263	7,263
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$4,344,039	$4,435,088	$4,512,778	$4,541,250
EXPENSE				
Certificated Salaries	$1,336,312	$1,263,040	$1,242,125	$1,184,757
Classified Salaries	1,340,975	1,326,029	1,340,565	1,312,673
Employee Benefits	1,243,129	1,219,834	1,228,291	1,188,030
Books and Supplies	83,000	83,000	83,000	83,000
Services and Other Operating Expenditures	264,742	264,742	264,742	264,742
Capital Outlay	0	0	0	0
Other Expenses and Outgo	211,287	211,386	212,071	212,071
Transfers-out to Other Funds	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	$4,779,445	$4,668,031	$4,670,794	$4,545,274
Revenues over (under) Expenses	($435,406)	($232,943)	($158,016)	($4,024)
Beginning Fund Balance	$927,223	$491,817	$258,874	$100,858
Ending Fund Balance	$491,817	$258,874	$100,858	$96,834

Child Development Fund (Fund 12)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	3,757,208	3,757,208	3,757,208	3,775,994
Other State Revenue	7,174,097	7,174,097	7,174,097	7,209,967
Other Local Revenue	194,000	194,000	194,000	194,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$11,125,305	$11,125,305	$11,125,305	$11,179,962
EXPENSE				
Certificated Salaries	$4,085,086	$4,164,587	$4,346,510	$4,411,708
Classified Salaries	2,768,809	2,893,128	2,907,629	2,951,243
Employee Benefits	3,560,147	3,699,188	3,840,414	3,886,499
Books and Supplies	130,597	114,352	114,352	114,352
Services and Other Operating Expenditures	291,290	307,535	307,535	307,535
Capital Outlay	0	0	0	0
Other Expenses and Outgo	819,199	643,008	659,890	659,890
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	$11,655,128	$11,821,798	$12,176,330	$12,331,227
Revenues over (under) Expenses	($529,823)	($696,493)	($1,051,025)	($1,151,266)
Beginning Fund Balance	$4,173,523	$3,643,700	$2,947,207	$1,896,182
Ending Fund Balance	$3,643,700	$2,947,207	$1,896,182	$744,916

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, the Especially Needy Breakfast program and the After School Feeding Program. Effective with the 2018-19 fiscal year the breakfast and lunch program became a part of the Community Eligibility Provision (CEP) program. This program allows for all of our students to eat for free and eliminates the need of collecting meal applications.

Cafeteria Fund (Fund 13)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	23,097,410	23,332,317	23,558,184	23,793,766
Other State Revenue	4,715,844	4,763,567	4,811,203	4,859,315
Other Local Revenue	440,000	295,700	297,657	300,634
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$28,253,254	$28,391,585	$28,667,044	$28,953,714
EXPENSE				
Certificated Salaries	$0	$0	$0	$0
Classified Salaries	9,606,102	10,034,494	10,471,988	10,681,428
Employee Benefits	4,913,849	5,149,738	5,396,609	5,504,541
Books and Supplies	12,860,642	12,987,909	13,114,284	13,376,569
Services and Other Operating Expenditures	700,311	716,553	724,582	724,582
Capital Outlay	30,000	30,000	30,000	30,000
Other Expenses and Outgo	906,364	906,364	906,364	906,364
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	$29,017,268	$29,825,058	$30,643,827	$31,223,484
Revenues over (under) Expenses	($764,014)	($1,433,474)	($1,976,783)	($2,269,770)
Beginning Fund Balance	$14,298,493	$13,534,479	$12,101,005	$10,124,222
Ending Fund Balance	$13,534,479	$12,101,005	$10,124,222	$7,854,452

Deferred Maintenance Fund (Fund 14)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	50,000	50,000	50,000	50,000
Transfers-in from Other Funds	1,775,000	1,775,000	1,775,000	1,775,000
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$1,825,000	$1,825,000	$1,825,000	$1,825,000
EXPENSE				
Certificated Salaries	$0	$0	$0	$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	4	100,000	100,000	100,000
Capital Outlay	3,467,111	1,725,000	1,725,000	1,725,000
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	$3,467,115	$1,825,000	$1,825,000	$1,825,000
Revenues over (under) Expenses	($1,642,115)	$0	$0	$0
Beginning Fund Balance	$1,642,115	$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.

Special Reserve Fund for Postemployment Benefits (Fund 20)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	200,000	150,000	100,000	50,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$200,000	$150,000	$100,000	$50,000
EXPENSE				
Certificated Salaries	$0	$0	$0	$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds		0	0	0
TOTAL OPERATING EXPENSE	$0	$0	$0	$0
Revenues over (under) Expenses	$200,000	$150,000	$100,000	$50,000
Beginning Fund Balance	$7,335,457	$7,535,457	$7,685,457	$7,785,457
Ending Fund Balance	$7,535,457	$7,685,457	$7,785,457	$7,835,457

The ***Special Reserve Fund for Postemployment Benefits*** is used to account for amounts the District has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund and then expended.



The ***Building Fund*** is used to account for the proceeds and expenditures from the sale of the bonds.

Building Fund (Fund 21)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	480,500	75	40	20
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$480,500	$75	$40	$20
EXPENSE				
Certificated Salaries	$0			
Classified Salaries	0			
Employee Benefits	0			
Books and Supplies	0			
Services and Other Operating Expenditures	5,000	5,000	5,000	3,383
Capital Outlay	22,643,091			
Other Expenses and Outgo	0			
Transfers-out to Other Funds	0			
TOTAL OPERATING EXPENSE	$22,648,091	$5,000	$5,000	$3,383
Revenues over (under) Expenses	($22,167,591)	($4,925)	($4,960)	($3,363)
Beginning Fund Balance	$22,180,839	$13,248	$8,323	$3,363
Ending Fund Balance	$13,248	$8,323	$3,363	$0

Capital Facilities Fund (Fund 25)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	2,450,000	2,450,000	2,450,000	2,450,000
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$2,450,000	$2,450,000	$2,450,000	$2,450,000
EXPENSE				
Certificated Salaries	$0	$0	$0	$0
Classified Salaries	42,587	44,716	46,952	49,300
Employee Benefits	16,376	17,195	18,055	18,958
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	430,000	100,000	100,000	100,000
Capital Outlay	19,433,582	2,288,089	2,284,993	2,281,742
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	$19,922,545	$2,450,000	$2,450,000	$2,450,000
Revenues over (under) Expenses	($17,472,545)	$0	$0	$0
Beginning Fund Balance	$17,472,545	$0	$0	$0
Ending Fund Balance	$0	$0	$0	$0

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

County School Facilities Fund (Fund 35)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	200,000	0	0	0
Transfers-in from Other Funds	0	0	0	0
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$200,000	$0	$0	$0
EXPENSE				
Certificated Salaries	$0	$0	$0	$0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Other Operating Expenditures	0	0	0	0
Capital Outlay	3,200,003	0	0	0
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	0	0	0	0
TOTAL OPERATING EXPENSE	$3,200,003	$0	$0	$0
Revenues over (under) Expenses	($3,000,003)	$0	$0	$0
Beginning Fund Balance	$3,000,003	$0	$0	$0
Ending Fund Balance	$0	$0	$0	$0

The ***County School Facilities Fund*** is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

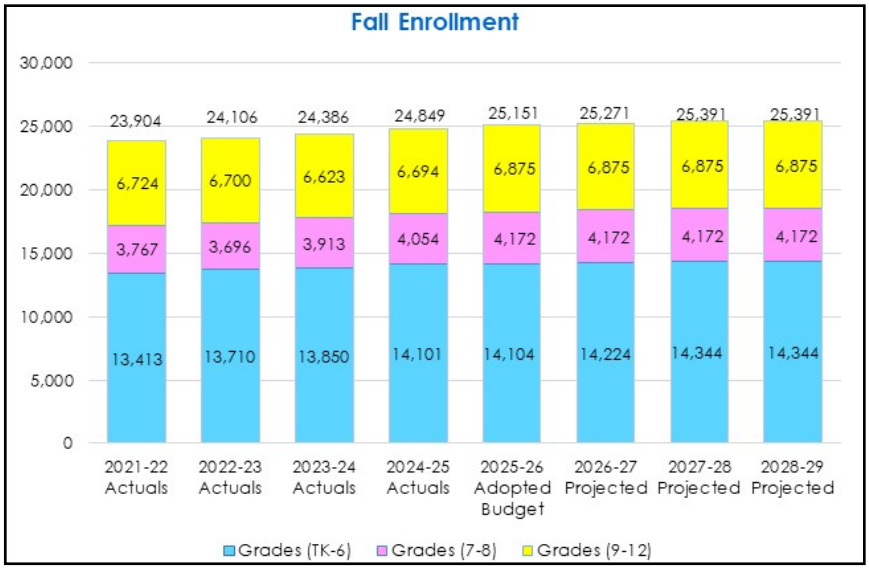
Special Reserve Fund for Capital Outlay Projects (Fund 40)	2025-26 Adopted Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES				
LCFF/Revenue Limit Sources	$0	$0	$0	$0
Federal Revenue	0	0	0	0
Other State Revenue	0	0	0	0
Other Local Revenue	1,673,638	1,673,638	1,673,638	1,673,638
Transfers-in from Other Funds	31,000,000	21,500,000	21,500,000	21,500,000
Other Sources	0	0	0	0
TOTAL OPERATING REVENUE	$32,673,638	$23,173,638	$23,173,638	$23,173,638
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	348,028	50,000	50,000	50,000
Capital Outlay	78,718,235	23,053,138	23,053,138	23,053,138
Other Expenses and Outgo	0	0	0	0
Transfers-out to Other Funds	70,500	70,500	70,500	70,500
TOTAL OPERATING EXPENSE	$79,136,763	$23,173,638	$23,173,638	$23,173,638
Revenues over (under) Expenses	($46,463,125)	$0	$0	$0
Beginning Fund Balance	$60,294,397	$13,831,272	$13,831,272	$13,831,272
Ending Fund Balance	$13,831,272	$13,831,272	$13,831,272	$13,831,272

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.

ENROLLMENT PROJECTIONS

The District uses the cohort survival method of enrollment forecasting for the current year. This takes the current student body by grade and ages it one year at a time. As students progress to the next grade, their numbers change as some students enter and others leave the District. Kindergarten enrollments are based on births five years earlier. Historical trends are used to project cohort sizes.

To enhance enrollment, the District has adopted key initiatives to increase student achievement, engagement, and the overall student academic experience. Some of these initiatives include increasing resources into the classroom enhance staffing; implement enriched curriculum; develop signature programs to help students succeed; provide career California partnership academies; and provide career technical educational pathways.



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

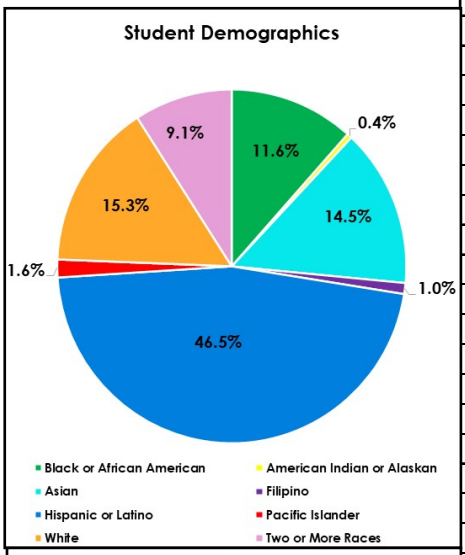


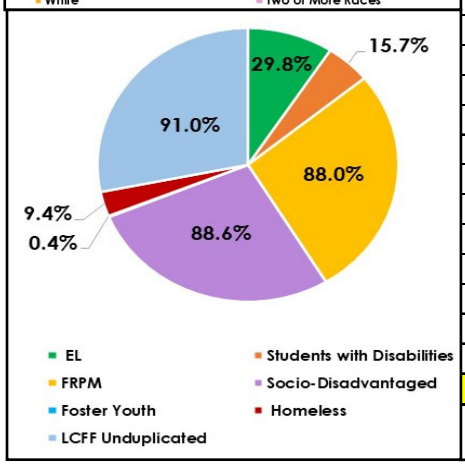
ENROLLMENT

The by school enrollment for the current year and past three years of Twin Rivers Unified School District is shown in the table to the right. We expect 25,151 students in the fall of 2025 as compared to 24,849 students in the prior year, which is an increase of 302 students.

Additionally, we expect about 950 children for the preschool programs and approximately 1,600 in the Adult Education Program.

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





Fall Enrollment History				
School Name	2022	2023	2024	2025*
Allison Elementary	400	389	391	366
Babcock Elementary	362	367	369	364
Castori Elementary	567	558	545	550
Creative Connections Arts Academy (K-6)	362	368	368	361
Creative Connections Arts Academy (7-12)	329	337	348	354
Del Paso Heights Elementary	466	469	477	474
Dry Creek Elementary	594	625	645	629
Fairbanks Elementary	367	369	320	300
Foothill High	1,251	1,289	1,417	1,474
Foothill Oaks Elementary	502	498	508	521
Foothill Ranch Middle School	453	493	509	528
Frontier Elementary	391	374	379	359
Garden Valley Elementary	331	341	365	365
Grant Union High	2,040	2,016	1,987	1,981
Hagginwood Elementary	372	359	340	350
Highlands High School	744	754	778	780
Hillsdale Elementary	251	236	234	221
Joyce Elementary (TK-8)	509	513	537	517
Keema School for Independent Study	691	582	529	546
Kohler Elementary (TK-8)	425	374	400	354
Las Palmas	1,017	1,026	1,001	987
Madison Elementary	706	745	754	803
Martin Luther King Jr. Technology Academy	469	514	503	491
Miles P. Richmond	61	72	79	81
Non-Public Schools	63	68	79	80
Northlake (TK-8)	-	-	380	512
Northwood Elementary	382	428	351	374
Norwood Junior High	406	458	450	472
Oakdale Elementary (TK-8)	584	547	559	565
Orchard Elementary	344	320	366	364
Pacific Career and Technology High	107	78	69	83
Pioneer Elementary (TK-8)	639	643	648	674
Regency Park Elementary	723	771	619	593
Ridgepoint Elementary (TK-8)	664	667	650	660
Rio Linda High	1,596	1,596	1,594	1,656
Rio Linda Preparatory Academy	318	290	331	337
Rio Tierra Junior High	292	303	328	337
Sierra View Elementary	278	284	318	304
Smythe Academy of Arts and Sciences (TK-6)	644	671	638	631
Smythe Academy of Arts and Sciences (7-8)	433	462	453	452
Strauch Elementary	599	590	650	681
Village Elementary (TK-8)	407	456	463	468
Vista Nueva Career and Technology High	151	134	99	107
Westside Elementary	363	376	376	365
Westside Preparatory Charter **	392	446	480	496
Woodlake Elementary	321	329	351	361
Woodridge Elementary	740	801	814	823
Total	**24,106**	**24,386**	**24,849**	**25,151**

** Fall 2025 is projected enrollment.*
*** Includes Eastside, Frontier, Regency Park and Westside Campuses*

STAFFING TRENDS AND PROJECTIONS

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

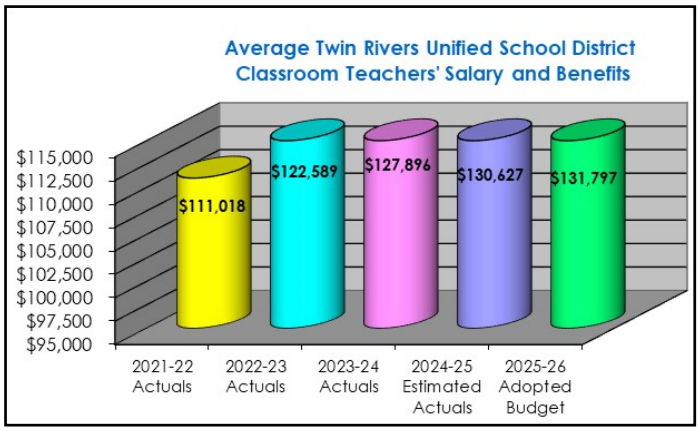
The table below shows the District's current base staffing standards for each of the school levels. It should be noted that these formula numbers can be augmented by special purpose dollars the site designates to be converted to full-time equivalent employees. Additionally, kindergarten teachers, world language teachers, EL teachers, VAPA teachers, choir teachers, teachers on special assignment, vice principals, counselors, yard duty, kindergarten para educators, custodians, maintenance and campus safety specialists were created above the base Staffing Formula Handbook utilizing supplemental/concentration funds.

Base Staffing Allocations	Elementary Schools (K-6) and (K-8)	Middle Schools (7-8)	High Schools (9-12)
Principal	1 per school	1 per school	1 per school
Vice-Principal or Guidance and Learning Specialist		0.5 FTE (451-700 students) 1.0 FTE (701-1,000 students) 1.5 FTE (1,001-1,500 students) 2.5 FTE (1,501+ students)	0.5 FTE (351-450 students) 1.0 FTE (451-700 students) 1.5 FTE (701-1,000 students) 2.0 FTE (1,001-1,500 students) 3.0 FTE (1,501+ students)
Counselor		1.0 FTE per 750 students (not to exceed 1 FTE)	1.0 FTE per 700 students
Classroom Teachers	24.99:1 (TK-3) 30:1 (4-6)	34:1	34:1
Office Manager	1.0 FTE per school	1.0 FTE per school (part of Clerical FTE below)	1.0 FTE per school (part of Clerical FTE below)
Clerical	1 (6 hours) (201-300 students) 1 (8 hours) (301-699 students) 1 (8 hours) + 1 (4 hours) (700+ students) 1 (3 hours) Additional for K-8's	2.0 FTE (1-250 students) 3.0 FTE (251-400 students) 4.0 FTE (401-800 students) 5.0 FTE (801-1,200 students) 6.0 FTE (1,201-1,500 students) 7.0 FTE (1,501-1,800 students) 8.0 FTE (1,801+ students)	2.0 FTE (1-250 students) 3.0 FTE (251-400 students) 4 FTE (401-800 students) 5 FTE (801-1,200 students) 6 FTE (1,201-1,500 students) 7 FTE (1,501-1,800 students) 8 FTE (1,801+ students)
Library Media Tech	1 (3 hours) (1-550 students) 1 (5 hours) (551-750 students) 1 (6 hours) (751+ students) 1 (4 hours) (1-300 students) K-8 1 (6 hours) (301-600 students) K-8 1 (7 hours) (601+ students) K-8	1.0 FTE (8 hours)	1.0 FTE Teacher Librarian Library Materials Technician: 1 (4 hours) (500-1,500 students) 1 (8 hours) (1,501+ students)
Custodial	1.5 FTE (1-474 students) 2.0 FTE (475-749 students) 2.5 FTE (750+ students)	2.5 FTE	2.0 FTE (1-300 students) 2.5 FTE (301-400 students) 3.0 FTE (401-600 students) 3.5 FTE (601-900 students) 4.0 FTE (901-1,300 students) 4.5 FTE (1,301-1,500 students) 5.0 FTE (1,501-1,700 students) 5.5 FTE (1,701-1,900 students) 6.0 FTE (1,901+ students)
Health Assistant	0.375 FTE (1-585 students) 0.50 FTE (586-700 students) 0.75 FTE (701+ students)	0.75 FTE	0.75 FTE (1-850 students) 1 FTE (851-1,700 students) 1.5 FTE (1,701+ students)

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 70% 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 2025-26 average classroom teacher salary and benefit costs are $131,797.

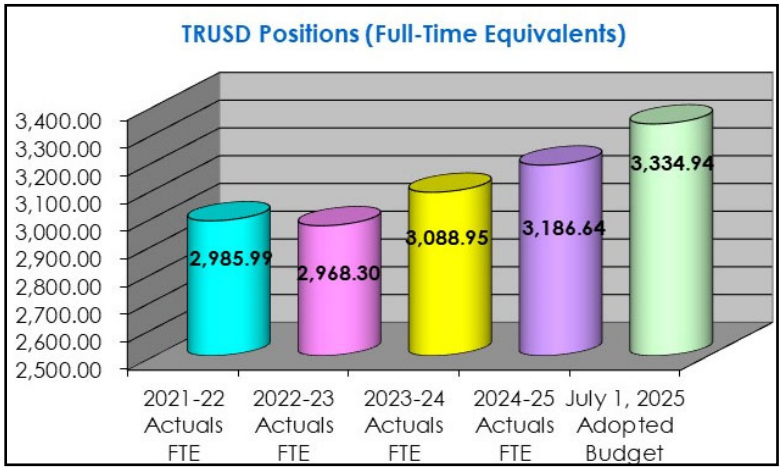


With LCFF, we have created exceptional programs to boost learning for our students in addition to bring down class sizes. In 2020-21 and 2021-22, there were less classroom teachers due to declining enrollment. In 2022-23 the increase is mostly additional TK students. In 2023-24, 2024-25 and 2025-26 the classroom teacher increases are for additional TK students and students from a new large housing development.

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted Budget
Student Enrollment:	23,904	24,106	24,386	24,849	25,151
Number of Classroom Teachers (FTE):	1,105.55	1,113.75	1,129.95	1,159.65	1,180.65
Student-Teacher Ratio:	21.62	21.64	21.58	21.43	21.30

In addition to classroom teachers, with the use of Supplemental/Concentration funds, the District has invested in additional visual and performing arts teachers, English learner teachers, vice principals, counselors, kindergarten paraeducators, custodians, maintenance and campus safety specialists to enhance the overall experience for the students. The 2022-23 teacher decrease is for teachers on special assignment positions that were not able to be hired to ensure all classrooms had a teacher. The instructional aides continue to grow with the increases of TK classes and increase in special education students.

CATEGORIES	2021-22 Actuals FTE	2022-23 Actuals FTE	2023-24 Actuals FTE	2024-25 Actuals FTE	2025-26 Adopted Budget FTE
Teachers	1,314.90	1,244.33	1,343.23	1,371.18	1,429.22
Principals/Vice-Principals	91.00	89.00	93.00	90.00	90.00
Certificated Administrators	38.00	39.00	39.00	39.00	39.00
Other Certificated Personnel	185.72	187.12	184.52	184.93	203.38
Instructional Aides	341.67	362.18	380.99	430.12	464.28
Clerical/Classified Support	878.37	902.14	901.62	921.45	956.66
Classified Management	67.00	76.00	75.00	76.00	77.00
Other Classified Personnel	69.33	68.53	71.59	73.96	75.40
Total FTE	**2,985.99**	**2,968.30**	**3,088.95**	**3,186.64**	**3,334.94**



STUDENT ACHIEVEMENT

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

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

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

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

ASSESSMENT

Signed into law in October 2013, Assembly Bill 484 established the California Assessment of Student Performance and Progress (CAASPP) assessment system. CAASPP replaces the former STAR Program.

English Language Arts/Literacy and Mathematics Assessments In 2025-26, California will continue to administer the Smarter Balanced Summative Assessments in English language arts/literacy (ELA) and mathematics in grades three through eight and eleven. Also, California is administering the California Alternative Assessments in ELA and mathematics to students with significant cognitive disabilities in grades three through eight and eleven (students whose Individualized Education Program [IEP] designates the use of an alternate assessment).

The following charts reflect the results of the ELA and Math assessments for the most recent three years that scores were available.

TRUSD SBAC ELA Overall	Grades 3-8 and Grade 11			
	2022-23	2023-24	2024-25	1-Year Change
% Exceeded/Met	32%	33%	37%	3%
% Exceeded	11%	12%	14%	2%
% Met	21%	22%	23%	2%
% Nearly Met	24%	23%	23%	1%
% Not Met	44%	44%	40%	-4%





TRUSD SBAC Math Overall	Grades 3-8 and Grade 11			
	2022-23	2023-24	2024-25	1-Year Change
% Exceeded/Met	22%	24%	26%	3%
% Exceeded	8%	9%	11%	2%
% Met	14%	14%	15%	1%
% Nearly Met	24%	24%	24%	0%
% Not Met	54%	52%	50%	-2%

California Science Test (CAST) for Science In 2025-26, all students in grades five and eight will participate in the California Science Test (CAST). Because of the flexibility in grade administrations in high school, students in grades ten, eleven, and twelve may participate in the test (all students will need to participate by the end of grade twelve enrollment). Also, California is administering the California Alternative Assessments in Science to students with significant cognitive disabilities in the same grade levels as CAST.

The following charts reflect the results of the CAST assessments for the 2024-25 school year.

CAST TRUSD Overall	2024-25				
	Grade 5	Grade 8	Grade 11	Grade 12	District-wide
% Exceeded/Met	16%	16%	15%	4%	17%
% Exceeded	4%	3%	2%	1%	4%
% Met	12%	13%	13%	3%	13%
% Nearly Met	51%	58%	62%	61%	57%
% Not Met	30%	24%	21%	32%	26%



English Language Proficiency Assessments for California In 2025-26, the English Language Proficiency Assessments for California (ELPAC) will be administered as a Summative and Initial Assessment of English Learners progress in obtaining English Proficiency.

The chart below reflects the results of the ELPAC for the 2024-25 year.

2024-25														
Proficiency Level	Kinder	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	K-12
Level 4	10.09%	4.17%	3.85%	6.42%	12.24%	13.37%	11.61%	15.92%	14.56%	4.90%	9.36%	11.49%	12.34%	9.93%
Level 3	27.98%	21.60%	30.77%	25.11%	31.12%	25.68%	27.53%	25.68%	26.09%	20.75%	25.13%	23.91%	22.83%	26.04%
Level 2	38.69%	35.65%	36.77%	35.04%	27.88%	29.79%	29.68%	23.46%	23.82%	31.24%	27.54%	30.80%	24.15%	30.83%
Level 1	23.24%	38.58%	28.62%	33.43%	28.76%	31.16%	31.18%	34.93%	35.54%	43.12%	37.97%	33.79%	40.68%	33.20%

ACCOUNTABILITY

California's school accountability system provides a more complete picture of how schools are meeting the needs of all students. There are three important advantages to California's 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

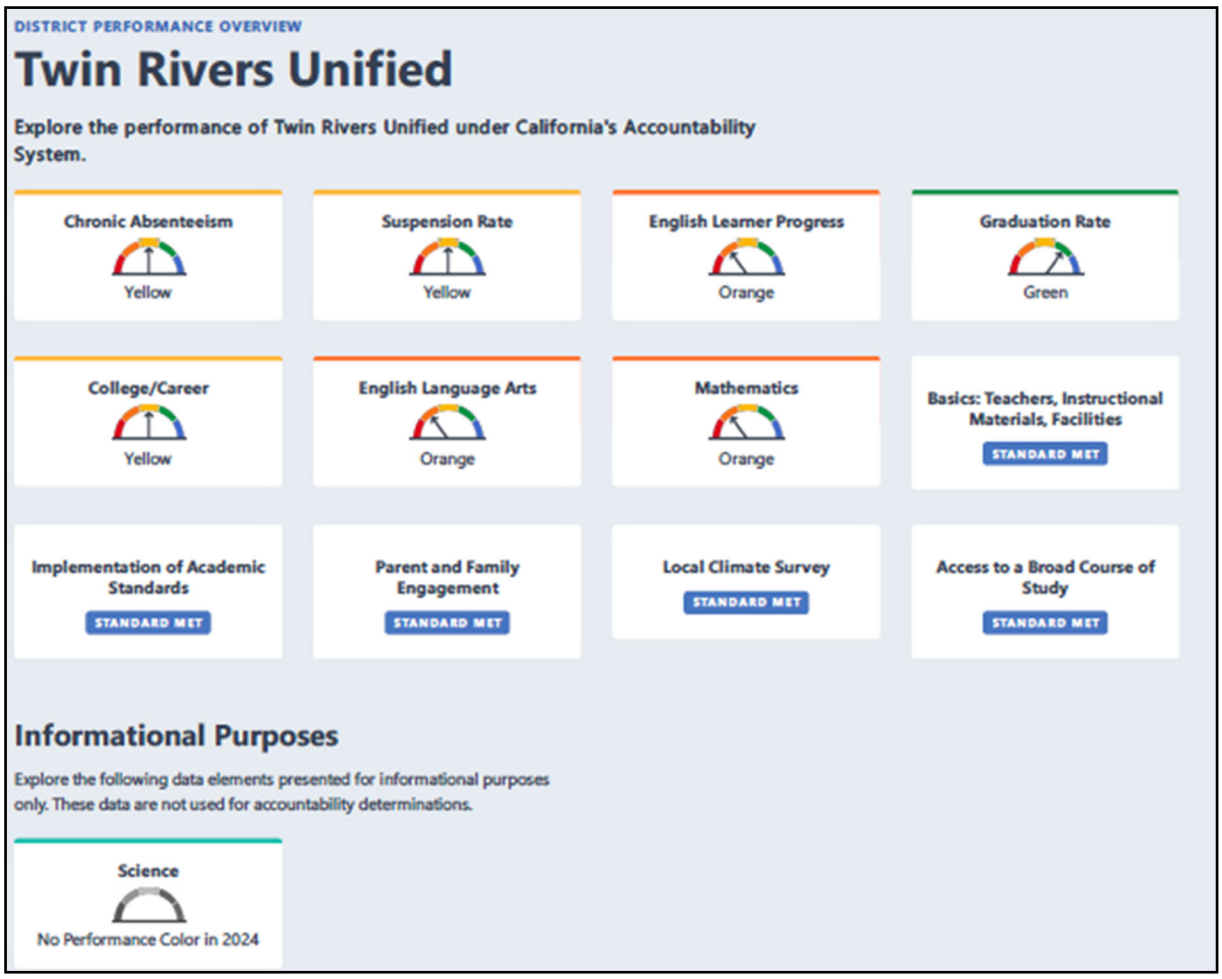


The performance levels (i.e., the cut scores for Status and Change) serve as the performance standards for the state indicators. The California State Board of Education (SBE) approved separate performance standards for each state indicator based on the current distribution of statewide performance for 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 image below shows the Twin Rivers results for the Fall 2024 CA School Dashboard.

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



DROPOUTS

Dropout numbers are for 9th to 12th grade students from the 4-year cohort classes of 2021-22 through the 2023-24 school year.

Cohort Dropouts			
School	2021-22	2022-23	2023-24
Foothill High	11	12	11
Grant Union High	27	30	22
Highlands High	20	6	7
Rio Linda High	7	7	8
Creative Connections Arts Academy	2	0	0
Keema School for Independent Study	27	16	11
Pacific Career and Technology High	20	7	6
Vista Nueva Career and Technology High	9	8	0

The dropout count includes high school students whom stopped attending school and no records are requested by another educational agency along with seniors that did not have enough credits to graduate and did not continue school. The four-year cohort is based on the number of students who enter grade 9 for the first time adjusted by adding into the cohort any student who transfers in later during grade 9 or during the next three years and subtracting any student from the cohort who transfers out, emigrates to another country, transfers to a prison or juvenile facility, or dies during that same period. Dropout numbers from 2024-25 will be available in late Fall 2025.

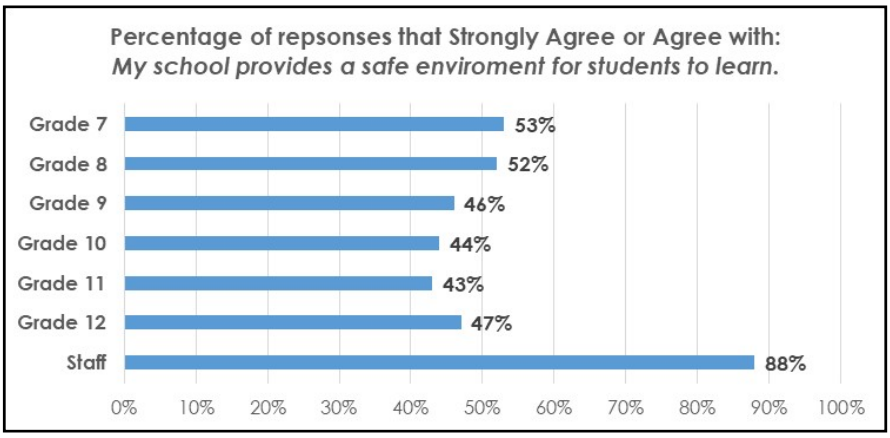
Dropout prevention programs are offered through a variety of mediums within Twin Rivers Unified School District. These programs include School Attendance Review Board hearings that address student issues related to truancy and behavior. We also offer Foster Youth and homeless liaisons whose primary responsibilities are to recover student records and offer assistance to families suffering from chronic homelessness. The District also offers an alternative school assistance program. This program assists students who have been expelled from the district for behavioral problems. This program offers both academic and character education programs that assist students with progress towards graduation and completing counseling requirements for graduation and re-admission to the district. The District also has many opportunities for students to recover credits through programs such as “Charge”. The “Charge” program is typically offered after school and allows students to required credits for graduation from qualified credentialed teachers. The District also works closely with our comprehensive secondary school programs to identify students who are at-risk of not graduating due to credit deficiency. This is done through our weekly District Collaboration Of Services Meeting (DCOST). During this meeting, school administrators and District administrators discuss students' cases and attempt to place students into appropriate school programs with the hope that students will be prevented from dropping out of school.



SCHOOL CLIMATE - CALIFORNIA HEALTHY KIDS SURVEY

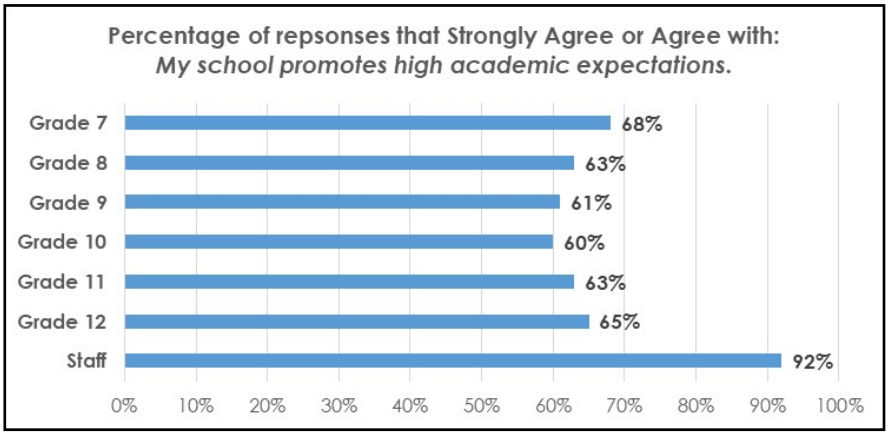
Twin Rivers Unified School District strives to include student and staff input. One way this is achieved is through the California Healthy Kids Survey and California School Staff Survey. The survey asks questions about "your" perception about the school and the school climate. The survey is used for continuous improvement and refinement of how to best engage our students to positively impact student learning. Highlights from the 2024-25 survey follow.

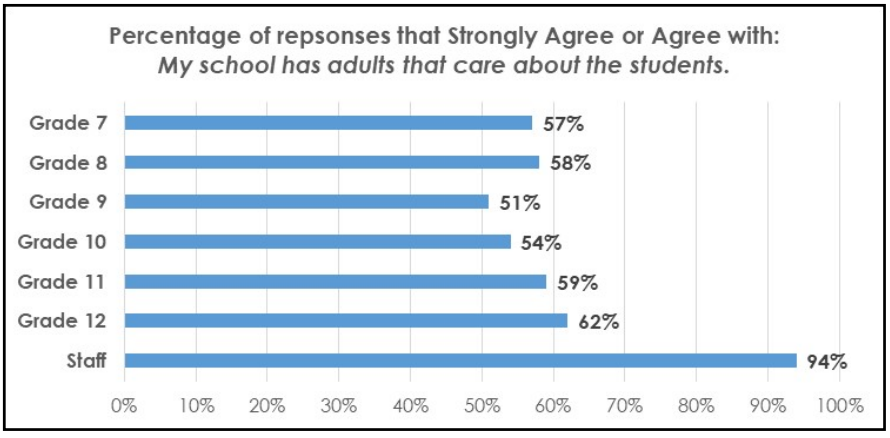
(Full survey reports for prior years are available at https://calschls.org/reports-data/search-lea-reports/)













PROGRESS TOWARD DISTRICT GOALS

Each Twin Rivers Unified, our daily work revolves around one key mission—helping all students graduate prepared for college, careers, and civic engagement in a safe and nurturing learning environment.

We've seen great success recently, including four seniors who earned both their high school diplomas and associate degrees in 2025 through our Dual Enrollment Program. This program, in partnership with American River College (ARC), allows students to earn college credits while still in high school. Since 2023, a total of nine Twin Rivers students have earned associate degrees.

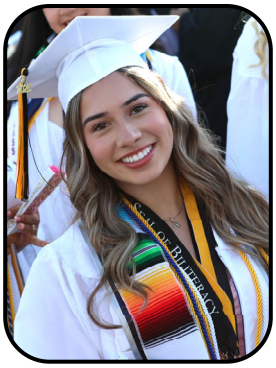
In addition:

- 1,462 graduates in the class of 2025
- 4 seniors earned high school diplomas and their associate degrees from ARC
- 281 seniors graduated with college credits
- 444 students in grades 9, 10, 11 and 12 were enrolled in the District's Dual Enrollment Program
- 184 seniors received the State Seal of Biliteracy (for students who have attained proficiency in two or more languages by high school graduation)
- An estimated 2,994 students enrolled in 35 Career Technical Education (CTE) 7-12th grade pathways—647 students were English Learners; 398 were students with disabilities
- 734 high school students enrolled in Advanced Placement courses
- 874 students enrolled in AVID (Advancement Via Individual Determination), an academic support program to prepare students for college eligibility and success
- 74% of AVID seniors completed the requirements for a four-year college
- 11 students received $35,000 in scholarships from the We Are TR Foundation in 2025
- 40 students secured on-the-spot admissions and scholarships at the district's Historically Black Colleges and Universities (HBCU) Recruitment Fair
- Approximately 1,000 seniors attended the annual TRUSD College Fair, featuring onsite applications and interviews
- 2 students each received $25,000 scholarships from Future Foundation of Sacramento
- 4 students served as Student School Board Members
- 600 students attended the TR Career Fair with access to 50+ employers and on the spot job interviews

TWIN RIVERS COHORT GRADUATION RATE

Twin Rivers Unified School District's cohort graduation rate continues to rise and exceeds Sacramento and state averages.

2023-24 Cohort Graduation Rate	
Twin Rivers Unified	**92.0%**
Sacramento County	69.1%
State of California	86.4%



Not yet available	2024-25
92.0%	2023-24*
91.5%	2022-23*
88.1%	2021-22
85.2%	2020-21*
85.6%	2019-20
85.0%	2018-19*
84.6%	2017-18*
83.6%	2016-17
84.3%	2015-16
82.9%	2014-15
77.0%	2013-14
75.3%	2012-13

***exceeded County and State averages**

PROGRESS TOWARD DISTRICT GOALS

ONWARD AND UPWARD:

Twin Rivers graduates continue their education at leading universities across the nation, including Ivy League schools (Harvard), University of California campuses (UC Davis, UC Berkeley, UCLA), California State Universities (Sacramento State), and other prestigious colleges (Stanford).

ADDITIONAL POINTS OF PRIDE

- 4 California Classified School Employees of the Year (2024, 2021, 2020, 2010)
- 4 Sacramento County Teachers of the Year (2025, 2021, 2020, 2011)
- 3 Twin Rivers employees selected as 2024 Sacramento County Classified School Employees of the Year
- Sacramento State College of Education's 2024 School District Partner of the Year
- Fiscal Services received the 2024-25 Meritorious Budget Award for the 15th consecutive year for their outstanding performance in budget preparation and issuance
- 32 TR schools recognized statewide with Positive Behavioral Interventions and Supports (PBIS) awards
- Rio Linda High School is a 2022 California Department of Education Exemplary Dual Enrollment School
- 2022 Golden Bell Award for the district's Multi-Tiered System of Supports Initiative (MTSS)







GLOSSARY

This glossary provides definitions of terms to help clients understand the current terms used in school business documents.

Adult Education

Classes offered by school districts, community colleges, and other public and private organizations for residents 18 years or older who are not enrolled in a high school.

Advance Placement (AP)

AP (advanced placement) is a program of classes developed by the college board to give high school students an introduction to college-level classes and also gain college credit before even graduating high school.

Advancement Via Individual Determination (AVID)

Advancement Via Individual Determination (AVID) is an in-school academic support program for grades seven through twelve. The purpose of the program is to prepare students for college eligibility and success. AVID places academically average students in advanced classes; levels the playing field for minority, rural, low-income, and other students without a college-going tradition in their families; and targets students in the academic middle--B, C, and even D students--who have the desire to go to college and the willingness to work hard.

After School Education and Safety (ASES)

State funding for the purpose of the establishment of local after school education and enrichment programs.

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriations

Funds set aside or budgeted by the state or local school districts for specific time period and specific purpose.

ARP Act ESSER Funds

The Federal American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund was signed in to law in March 2021 to support local educational agencies (LEAs) in preparing and responding to the impact of COVID-19 on educators, students and families.

Assembly Bill (AB) 1200

Legislation passed in 1991 that defined a system of fiscal accountability for school districts and county offices of education to prevent bankruptcy. The law requires districts to do multiyear financial projections; identify sources of funding for substantial cost increases such as employee raises; and make public the cost implications of such increases before approving employee contracts. County offices review district budgets, and the state review countywide school districts.

Assessed Valuation (AV)

The value of land, homes, and businesses determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

Associated Student Body (ASB)

Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials.

Attendance Reports

Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Audit

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance (ADA)

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

Bilingual Education

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

CalWORKS

CalWORKs is a public assistance program that provides cash aid and services to eligible families that have a child/children in the home. The program serves all 58 counties in the state and is operated locally by county welfare departments.

California Adult Education Program (CAEP)

The California Adult Education Program (CAEP) provides adult education state funding to regional consortia, county offices of education, school districts, community colleges, and joint powers authorities consisting of community colleges, school districts, or a combination of these.

Creative Connections Arts Academy (CCAA)

CCAA is one of the Twin Rivers Unified School District dependent charter schools.

California Assessment of Student Performance and Progress (CAASPP)

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013. The CAASPP system includes the following assessments and student participation requirements: Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven, alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven, Science assessments in grades five, eight, and ten (i.e., California Science Tests (CAST), California Alternate Assessment (CAA) and California Spanish Assessment (CSA) for reading/language arts in grades three through eleven (optional).

California Basic Education Data System (CBEDS)

A collection of data taken each October for enrollment, graduates, dropouts, vocational education, alternative education, adult education, course enrollment, classified and certificated staff, and teacher shortage and demand. *This data collection system has been replaced by a more robust one: CALPADS (California Longitudinal Pupil Achievement Data System)*.

California Basic Education Skills Test (CBEST)

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

California Department of Education (CDE)

An agency within the Government of California that oversees public education

California School Dashboard

The California School Dashboard (Dashboard) is a website released in March 2017 that parents/ guardians, educators and the public can use to see how districts and schools are meeting the need of California's diverse student population based on the concise set of measures included in the new accountability system, including test scores, graduation rates, English learner progress, and suspension rates. Additionally, the Dashboard includes reporting and evaluation of local indicators. The Dashboard is part of California's new school accountability system based on the Local Control Funding Formula, enacted in 2013. As provisioned in California Education Code, the Dashboard will be used to support local educational agencies (LEAs) in identifying strengths, weaknesses and areas for improvement; to assist in determining whether LEAs and schools are eligible for technical assistance; and to assist the state in determining whether LEAs and schools are eligible for more intensive support/intervention.

California Science Tests (CAST)

The California Science Test (CAST) is an online test based on the California Next Generation Science Standards. All local educational agencies (LEAs) with eligible students in grades five, eight, and high school will administer the CAST.

California State Preschool Program (CSPP)

The largest State-funded preschool program in the nation, which provides both part-day and full-day services with core class curriculum that is developmentally, culturally and linguistically appropriate for the children served.

Capital Outlay

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

Career Technical Education (CTE)

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

CARES Act ESSER Funding

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to local education agencies (LEAs) through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools.

Categorical Aid

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs such as Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF revenues.

Certificated Employees

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

Certificates of Participation (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Child & Adult Care Food Program (CACFP)

The Child and Adult Care Food Program (CACFP) is a federal program that provides reimbursements for nutritious meals and snacks to eligible children and adults who are enrolled for care at participating child care centers, day care homes, and adult day care centers

Child Care and Development (CCTR)

Full-day, full-year child care and development services Statewide for children from infancy to thirteen years of age.

Class Size Reduction (CSR)

Initiated in the 1996–97 school year for kindergarten through third grade, the state now has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013-14 year with the passage of the LCFF which has mandates as to the maximum school site average of the total K-3rd grade classes.

Classified Employees

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

Collective Bargaining

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

Common Core State Standards (CCSS)

Since 2010, 45 states have adopted a set of clear college and career ready standards for kindergarten through 12th grade in English language arts/literacy and mathematics. These standards are called the Common Core State Standards (CCSS).

Community Eligibility Provision (CEP)

The Community Eligibility Provision (CEP) is a federal school meal funding option that enables schools, participating in the National School Lunch Program and School Breakfast Program, to provide free meals to all students.

Comprehensive Support and Improvement (CSI)

The Every Student Succeeds Act (ESSA) requires state educational agencies to determine school eligibility for Comprehensive Support and Improvement (CSI). Local educational agencies (LEAs) with schools that meet the criteria for CSI must partner with stakeholders to locally develop and implement a plan to improve student outcomes.

Concentration Funds

See "Local Control and Accountability Plan."

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs.

Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)

An increase in funding for government programs, including revenue limits or categorical programs.

Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments -- a government price index. (See Education Code Section 42238.1.)

COVID or COVID-19

COVID-19 is a disease caused by a new strain of coronavirus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease. Formerly, this disease was referred to as '2019 novel coronavirus' or '2019-nCoV.'

Debt Service

Expenditures for the payment of principal and interest on long-term debt.

Deferred Maintenance

Major repairs of buildings and equipment by school districts.

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Developer Fees

A charge per square foot on residential and commercial construction. Developer fees are levied by school districts, with the maximum amount set by law and adjusted for inflation every two years. Proceeds are used for building or renovating schools and for portable classroom.

Education Department General Administrative Regulations (EDGAR)

The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

Education Protection Account (EPA)

The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Section 36 of Article XIII of the California Constitution. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

Elementary and Secondary Schools Emergency Relief (ESSER) Funds

Federal funds provided to state educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students. Refer to CARES Act ESSER Funding or ARP Act ESSER Funding.

Ending Balance

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)

Student who has not yet mastered the English language.

English Language Arts (ELA)

All academic disciplines related to reading and the use of the English language in communication.

English Language Proficiency Assessments for California (ELPAC)

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

Enrollment

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Every Student Succeeds Act (ESSA)

On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA), reauthorizing the federal Elementary and Secondary Education Act (ESEA) and replacing the No Child Left Behind Act (NCLB). Overall, the new law provides states more authority on standards, assessments, accountability, supports, and interventions while preserving the general structure of the ESEA funding formulas.

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

Fiscal Year

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

Fixed Assets

Property of permanent nature having continuing value; e.g., land, building, and equipment.

Free/Reduced Price Meals

A federal program to provide food—typically lunch and/or breakfast—for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full Time Equivalent (FTE)

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance

The difference between assets and liabilities of governmental and trust funds.

Gann Appropriations Limit

A ceiling on each year's appropriations of tax dollars by governmental entities, including school districts. Using the base year (1978–79), subsequent years' limits are adjusted for the change in California Consumer Price Index or in per capita personal income, whichever is smaller, and for the change in population (ADA for school districts). Voters may elect to increase the limit for a four-year period.

General Fund

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Governmental Accounting Standards Board (GASB)

Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issues, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.

Heating, Ventilation and Air Conditioning (HVAC)

A system used to provide heating and cooling to buildings

Indirect Cost Rate

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

Individualized Education Program (IEP)

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

Interim Reports (First Interim, Second Interim, Third Interim)

Accounting reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections. California school districts are required to publish a first interim report in December based upon October data, and a second interim report in March based on January data. A third interim report may be required by the County Office of Education if it has significant concerns regarding the financial viability of a district.

Local Control and Accountability Plan (LCAP)

The Local Control and Accountability Plan (LCAP) is the Local Control Funding Formula's (LCFF) mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Effective with the 2014-15 school year, each school district is required to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget. The LCAP is intended to explain how the district will use state funds to improve educational outcomes for all students based on eight State priorities, with special attention to high-needs students who received additional money.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides a base amount by grade spam: K-3, 4-6, 7-8 and 9-12 per average daily attendance (ADA). The LCFF provides an adjustment on the base grant amount for kindergarten through grade three (K-3) and for grades nine through twelve (9-12).
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12).
- Provides a *supplemental grant* equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a *concentration grant* equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Provides an additional concentration add-on equal to 15 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.

Local Education Agencies (LEAs)

A public board of education or other public authority within a state that maintains administrative control of public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state.

Mandated Costs

School district expenditures required by federal or state law, court decisions, administrative regulations, or initiative measures. Since the passage of Proposition 4 in 1979 (the Gann Limit), the California constitution has required the repayment of mandated costs to school districts.

Memorandum of Understanding (MOU)

Agreements between groups or entities within the District or with community agencies.

Parcel Tax

A fixed tax amount assessed on each parcel in the district regardless of size or value. Exemptions are granted for certain parcels (those for which a property tax is not normally assessed—e.g., churches; parcels unable to be developed, usually because of size; or annually upon application to senior citizens who reside on the parcel). The tax must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs.

Parent Teacher Association (PTA)/Parent Teacher Organizations (PTO)

Organized groups composed of parents, teachers, and school staff devoted to the education and development of the school's students.

PL 94-142

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

Position Control

A function that coordinates and authorizes positions in accordance with established district policies and procedures.

Prekindergarten and Family Literacy Support (CPKS)

State funding for the purpose of promoting and supporting the interactive literacy activities for children and families enrolled in the Prekindergarten and Family Literacy program.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Proposition 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

Proposition 98 (1988)

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

Public Employees' Retirement System (PERS)

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

Qualified Zone Academy Bonds (QZAB)

Municipal securities issued to finance projects for certain eligible public schools in conjunction with private business contributions.

Regional Occupational Center Or Program (ROC/P)

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

Reserves

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

Resource Specialist Program (RSP)

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

Routine Restricted Maintenance Account (RRMA)

California law requires school districts that receive state bond funds to establish and maintain an account for the ongoing and major maintenance of their facilities and to deposit at least 3% of their General Fund expenditures including other financing uses into a Routine Restricted Maintenance Account (RRMA) for this purpose.

Sacramento County Office of Education (SCOE)

The Sacramento County Office of Education (SCOE) is an offices of education in the State of California and provides services to school districts within Sacramento County, including Twin Rivers Unified School District.

Sacramento Metropolitan Air Quality Management District (SMAQMD) Funds

The Sacramento Metropolitan Air Quality Management District was created under local health and safety code to monitor, promote, and improve air quality in the County of Sacramento. SMAQMD provided applications with funding towards the largest electric school bus deployment in the United States. The buses' routes run primarily through disadvantaged communities, reducing air pollution from diesel exhaust in these neighborhoods. Twin Rivers Unified School District was a recipient of SMAQMD funds.

School Attendance Review Board (SARB)

School attendance review boards (SARBs) are composed of school and community members who meet regularly to diagnose and resolve persistent student attendance or behavior problems.

School Board

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

Schoolwide Programs

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

Single Plan for Student Achievement (SPSA)

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

Smarter Balanced Assessment Consortium (SBAC)

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

Special Day Class (SDC)

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

Special Education

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

Special Education Local Plan Area (SELPA)

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

Standardized Account Code Structure (SACS)

As a result of legislation in 2000 all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

State Allocation Board (SAB)

A regulatory agency which controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State Teachers' Retirement System (STRS)

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

Supplemental Funds

See "Local Control and Accountability Plan."

Tax and Revenue Anticipation Notes (TRAN)

Notes issued in anticipation of collection of taxes or revenues, usually 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).

TBD

An abbreviation for "to be determined."

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.

TRUSD

An abbreviation for Twin Rivers Unified School District.

Unduplicated Pupil Count (Unduplicated Count)

The number of pupils who qualify for free or reduced price meals, are English learners, and/or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count. Unduplicated pupil count is a factor for LCFF Funding (see "Local Control Funding Formula."

May also refer to the number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1.

Waivers

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. The code specifies which laws can be waived. (See Education Code Section 33050.)









FACTS AT A GLANCE

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Adopted Budget
Fall Enrollment (CBEDS)	23,904	24,106	24,386	24,849	25,151
Average Daily Attendance (ADA) at P2	20,904	21,792	22,351	22,805	23,157
General Fund Revenue per Student	$21,326	$24,673	$23,357	$23,186	$21,272
General Fund Expenditures per Student	$19,659	$21,710	$22,958	$23,749	$22,417
LCFF per Student	$13,043	$14,162	$14,876	$14,892	$15,374
LCFF Cost of Living Adjustment	5.07%	13.26%	8.22%	1.07%	2.30%
LCFF Unduplicated % (3 Yr Avg.) TRUSD	90.69%	90.73%	90.69%	90.99%	91.14%
LCFF Unduplicated % (3 Yr Avg.) CCAA Charter	76.31%	77.32%	77.43%	78.79%	79.31%
LCFF Unduplicated % (3 Yr Avg.) Smythe Charter	93.35%/90.69%	93.22%/90.73%	92.96%/90.69%	93.45%/90.99%	94.22%/91.14%
LCFF Unduplicated % (3 Yr Avg.) Westside Charter	79.64%	78.96%	78.30%	79.32%	81.01%
State Aid from LCFF	$267,101,772	$299,664,585	$319,556,914	$317,356,502	$329,319,763
Property Tax Collections (less in lieu to Charters)	$44,687,464	$41,718,665	$43,200,948	$45,244,415	$57,357,585
Total General Fund Revenue	$509,770,587	$594,766,769	$569,585,827	$576,144,801	$534,999,962
Total General Fund Expenditures	$469,938,971	$523,347,860	$559,863,425	$590,138,510	$563,817,764
Teacher Salary Schedule Improvement	3%	10%	5%	3%	0%
Total TK-12 Classroom Teacher Salaries and Benefits	$122,957,670	$136,533,889	$144,516,392	$154,181,021	$155,606,724
Average TK-12 Classroom Teacher Salary and Benefits	$111,018	$122,589	$127,896	$130,627	$131,797
Average TK-12 Classroom Teacher Benefits Package	$27,554	$32,334	$32,801	$35,414	$35,770
Number of TK-12 Classroom Teachers (FTE)	1,107.55	1,113.75	1,129.95	1,159.65	1,180.65
Number of preschool & Adult Education Teachers	72.80	69.03	75.22	70.78	66.92
Number of Other Certificated Staff (FTE)	449.27	376.68	353.82	535.33	514.33
Number of Classified Staff (FTE)	1,356.37	1,408.85	1,462.51	1,496.37	1,573.34
Number of Elementary Schools	27	27	27	28	28
Number of Middle Schools	5	5	5	5	5
Number of High Schools	4	4	4	4	4
Number of Dependent Charter Schools	3	3	3	3	3
Number of Alternative Schools	6	5	5	5	5
Number of sites with Child Development Centers	23	23	23	23	18
Average Class Size (composite)	21.58	31.64	21.58	21.43	21.3
Ratio, Administrators to all Staffing	6.6%	6.9%	6.7%	6.4%	6.2%
% Spent on District Classroom Instruction (state standard - 55% minimum)	47.46%	46.76%	51.16%	55.00%	55.00%




TwinRivers
UNIFIED SCHOOL DISTRICT