**Fiscal Integrity for Travis Unified School District**

The Strategic Plan is designed to ensure that the human, financial, and capital resources of the District are allocated efficiently and effectively based on the priorities approved by the Board of Trustees of Travis Unified School District. The cornerstone of the Strategic Plan is maintaining the fiscal integrity of the District.

The prioritization of the twenty-one (21) objectives below assumes that the fiscal and staffing needs of the Core Program will be addressed within the approved budget. The fiscal and staffing "wants" associated with each of the twenty-one (21) objectives will then be addressed in the priority order established by the Board.

Travis Unified School District defines fiscal integrity as maintaining sufficient reserves to address both short-term and long-term challenges. Accordingly, the Board is committed to establishing reserve levels and fund balances that support State and local priorities. The Board is also committed to saving for both expected and unexpected future expenditures, as well as for potential economic downturns.

The Board of Trustees recognizes the importance of maintaining adequate financial reserves to offset the effects of economic fluctuations and to respond to unforeseen events that could significantly affect District schools. Adequate reserves also help the District meet day-to-day cash flow needs during periods when expenditures exceed revenues.

In addition, adequate reserves protect the District against unexpected revenue shortfalls and unanticipated costs, provide savings for major purchases, and reduce the need for borrowing.

To maintain overall fiscal stability, the Board commits to maintaining the following Operational and Program Reserves:

**District Reserves:**

Recognizing the potential economic downturns that may confront Travis Unified School District, and that the average reserve for California unified districts is 21.89% (source: School Services of California *Fiscal Report* 2/11/26), the District shall maintain the following minimum operational reserve level, with a goal of maintaining reserves at or above the average level of comparable districts in California.

Maintaining Program Reserves will allow Travis Unified School District to respond to both anticipated and unanticipated opportunities, including the development of new programs.

**Below are the District's non-categorical program reserve goals:**

- 6% reserve recognizing the state of California makes distribution payments to District Schools in uneven intervals in the best of times and in the worst of times, which are compounded further by payment deferrals.
- 3.5% reserve for Federal Impact Aid fluctuations
- 3 % reserve as required by the state of California for Districts of our size
- 1.5% reserve for extraordinary special education expenses
- 2% reserve for equipment replacement
- 2% technology
- 1% reserve for ongoing program maintenance
- 1% reserve for future curriculum adoption