

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
ROSEVILLE, CALIFORNIA

**FY 2022-23**  
**PRELIMINARY BUDGET**  
**PUBLIC HEARING**



**May 26, 2022**

BOARD OF TRUSTEES

Scott E. Huber, President  
Julie K. Hirota, Vice President  
Pete Constant, Clerk  
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Marla Franz, Member

Approved by:

John Becker  
Superintendent

Prepared by:

Joe Landon, CPA  
Assistant Superintendent, Business Services  
  
Lauren McGhee, CPA  
Director of Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
PRELIMINARY BUDGET  
PUBLIC HEARING  
May 26, 2022

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ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
**2022-23 KEY STAFF POSITIONS**

@ May 26, 2022

Superintendent

John Becker

Assistant Superintendents

Brad Basham, Human Resources

Joe Landon, Business Services

Dr. April Moore, Education Services

Principals

Suanne Bell, Woodcreek High School

Amber Clark / Greg Sloan (Interim), Granite Bay High School

Ross Fernandes, Roseville Pathways (Adelante/Independence) **Effective 2022-23**

Dr. Isabel Govea, Oakmont High School

Becky Guzman, West Park High School

Tino Guzman, Antelope High School

Dr. Nick Richter, Roseville High School

Lisa Voss, Roseville Adult School

Executive Directors

Judy Fischer, Wellness

Craig Garabedian, Special Education

Rob Hasty, Human Resources

Jennifer Leighton, Learning Support Services

Dr. Melanie Dopson, Student Engagement

Directors

Jay Brown, Nutrition Services

Lisa Stanley, Curriculum & Instruction

Diana Christensen, Human Resources-Classified

Scott Davis, Senior Director, Facilities Development

Mike Fischer, Curriculum & Instruction

Julie Guerro, Transportation

Tony Ham, Technology

Kris Knapp, Maintenance and Operations

Lauren McGhee, Accounting

Shane Waggoner, Curriculum & Instruction



ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
**FACILITIES OVERVIEW**

May 26, 2022

Current Facilities

Schools

Adelante High School	350 Atlantic Street, Roseville
Antelope High School	7801 Titan Drive, Antelope
Challenge High School	2501 Woodcreek Oaks Blvd., Roseville
Granite Bay High School	1 Grizzly Way, Granite Bay
Independence High School	125 Berry Street, Roseville
Oakmont High School	1710 Cirby Way, Roseville
Roseville Adult School	200 Branstetter Street, Roseville
Roseville High School	1 Tiger Way, Roseville
West Park High School	2401 Panther Place, Roseville
Woodcreek High School	2551 Woodcreek Oaks Blvd., Roseville

**Effective 2022-23**

Roseville Pathways:	
Adelante High School	350 Atlantic Street, Roseville
Independence High School	125 Berry Street, Roseville

Support Services

Administration Center	1750 Cirby Way, Roseville
Facilities Dev. Department	#2 Tiger Way, Roseville
Food Services	1710 Cirby Way, Roseville
Maintenance Department	#2 Tiger Way, Roseville
Prof. Development Center	1750 Chelsea Way, Roseville
Technology Department	121 Berry Street, Roseville
Transportation Department	129 Berry Street, Roseville
Wellness Department	125 Berry Street, Roseville



# ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT BUDGET PURPOSES, CONSTRAINTS AND GUIDELINES

2022-23 FISCAL YEAR  
Board Approved: 1/27/22

The development of the annual budget is one of the District's most important processes. The budget is developed with certain purposes and constraints. The purposes and constraints lead to guidelines that support the stated purposes and guide the development of the budget.

**PURPOSES:** *Statements that establish a long-term financial direction that supports the educational mission of the District.*

1. The District shall safeguard the long-term financial stability of the District by (a) analyzing the relationship between ongoing expenses and recurring revenue; (b) preparing long-range projections that illustrate the future effects of current financial decisions; and (c) managing its assets to receive the maximum value for each taxpayer dollar.
2. The District's highest priority shall be providing for an instructional program that accomplishes the District's GOALS Mission Statement: "The RJUHSD will pursue each goal with passion and dedication related to insuring equity of excellence for all students. Access and achievement for all students are principle motivating variables in all that we do. Our collective efforts at addressing each goal are based on respectful and meaningful relationships involving students, staff and parents. Staff shall engage in strategic and focused collaboration driven by concrete outcomes. A spirit of community, professionalism and responsibility is at the core of our district's desire to serve all students."
3. The District will allocate sufficient funds to maintain and protect the use and value of existing facilities and equipment.
4. Communication during the budget development process should be open, clear and timely with all stakeholders. There should be opportunities for input and consultation. Timelines/calendars should be clearly posted.
5. The District will prepare a budget document that clearly communicates the District's financial position and spending priorities and presents that plan to the District's stakeholders in a manner that makes public understanding and input an integral part of the budget development process.

**CONSTRAINTS:** *Statements that describe financial limitations that affect the District's ability to achieve its educational mission.*

1. The financial resources of the District continue to be heavily reliant on the resources of the State of California. California's economy relies heavily on Personal Income Taxes, Sales Taxes and Corporation Taxes. Also at play is what offset is received at the State level due to growing Property Taxes. The main source of school funding is determined by the annual Proposition 98 Minimum Guarantee.
2. The District must, by law, use a fund-accounting system that recognizes the restrictions placed on the various funds.
3. On an annual basis, the District's general fund expenditures are projected to be approximately 80-85 percent for ongoing employee costs for salaries, benefits and other personnel costs. Nondiscretionary expenditures such as utilities, insurance, transfers, and mandated instructional programs also use a significant portion of the general fund budget. The available funding for discretionary use is limited. This pattern is expected to continue in the foreseeable future.
4. The Education Code, labor laws and other regulations limit the District's ability to respond quickly to sudden shifts in income or student enrollments.
5. By law, the budget must include a General Fund Reserve for Economic Uncertainties (REU) of no less than 3% of total General Fund expenditures including transfers out, and other uses. Board Policy 3130 requires an additional 3% for a combined 6% minimum reserve level.
6. The budget development process and timelines of the State of California make long-range budget planning very difficult for school districts.
7. The federal government provides significant funds to specific categorical programs with restrictions as to how these revenues can be expended. The state's move to the LCFF in 2013-14 resulted in the elimination of the majority of the State categorical programs. The intent is to give school districts local decision-making authority in their use of the revenue received under LCFF. However, some categorical programs have been added and with a fully-funded LCFF, the State may introduce new categorical programs.
8. Specifically funded state or federal programs whose dollars will be lost if not used for their specific purpose should be maintained whenever possible; however, the impact of required matching funds or other general fund expenditures should be considered.



***GUIDELINES: Statements that set specific parameters to be used in developing a budget that implements the educational mission of the District.***

1. The District will provide budget allocations to support the educational program with the focus on students significantly exceeding the National, State, and local standards.
2. The state requires a 3-year budget planning process called the Multi-Year Projection (MYP). Budget changes (in excess and/or reductions) need to be included in the MYP to recognize longer term impacts.
3. The 2022-23 and 2023-24 budget projections may show deficit spending, but the 2024-25 budget should be balanced. Positive financial certifications will be maintained with the county and state.
4. The use of both one time income and reserves will be strategically used to support the next two budget years' expenses. With the State's projected increase in funding, it is unlikely that budget reductions will need to be made for a balanced budget. This strategy will also help the district to maintain a positive financial certification by the county and state.
5. Non-mandated Federal categorical programs such as Title I and Title II, and continuing State categoricals, as integral support components to the educational program of the District, shall be self-supporting, and where permissible, shall include allowable allocations for direct and indirect costs.
6. Efficiencies should be practiced to help maintain or reduce expenditures. Departments should review present spending patterns, usage and organizational structures to ensure they are delivering instructional, administrative and student services in the most cost effective manner possible. Departments should implement options for reprioritizing their expenditures as needed.
7. The District will justify every dollar allocated to non-instructional programs such as maintenance, transportation and District level services.
8. Most districtwide program department budgets (non-school site base budgets) will be based upon historic levels and adjusted as needed for expected cost increases.
9. School budget allocations will be adjusted for enrollment changes.
10. Salaries, related statutory benefits, and health/welfare costs will reflect the changes from employee group negotiation settlements in FY 2021-22. In order to better prepare for budgetary decisions, the district will develop a FY 2022-23 budget with a conservative estimate of a salary increase for all employee groups. However, this estimate is not meant to preclude good faith bargaining with our employee groups, is subject to budget developments and is not a guarantee.



11. When staff requests a new general fund project or program, the specific funding source(s) shall be identified.
12. Budget decisions should consider the impact of cost cutting and revenue generation programs. Cuts that reduce revenue should be closely analyzed for net impacts.
13. Any significant proposed increase or reduction from prior year expenditure levels shall be reported to the Board in the budget document with explanatory comments and justifications.
14. All funds such as Building, Cafeteria and Developer Funds shall be included in the budget document.
15. Funding for the Deferred Maintenance Fund 14 program came from a single transfer of \$3.5 million from the General Fund in 2021-22. The Deferred Maintenance Fund transfer will return to being budgeted at \$700,000/year starting in 2026-27.
16. The Pupil Transportation Equipment Fund received a \$500,000 transfer from the General Fund in 2021-22. This was to ensure that the transportation department bus needs (especially due to Special Education) were met. The district anticipates future funding to potentially come from State and Federal grants. If not, an annual transfer will be budgeted again in the future.
17. School sites shall be allowed to carry over any unspent general purpose funds from their current year site-base budgets in an amount not to exceed 15 percent of their current base budget into the next budget year.
18. The student teacher ratio for staffing purposes is currently at 26.5:1 using the P2 enrollment (April enrollment numbers). This is subject to further review. Budgeting P-2 enrollment will be based upon the historical % change between CBEDS enrollment and P-2 enrollment. Each comprehensive site's historical % change used will be the lesser of the most recent year's % change or the most recent 3-year average. District administration will monitor site enrollments and make staffing adjustments determined as necessary prior to budget adoption. The effect of this will be an overall class size average of 38.1 and an estimated average academic class size of 29.9. However, these numbers can be mitigated to a certain extent by adjustments in the master scheduling accomplished at each campus. For alternative schools, District staff shall develop a staffing plan that meets the needs of students for the programs offered.
19. The total number of teacher hires budgeted will be based on projected enrollment, the student-teacher staffing ratio and projected available staff.
20. The District will provide administrative staff and support staff to effectively direct and manage the schools.

21. Expenditures for the year-round supplemental services and programs, supporting Blended Learning, and Credit Recovery will be funded at the historic levels.
22. The District may take advantage of secure funding sources such as TRANs and other mechanisms that maximize financial resources.
23. The District shall continue to maintain the Instructional Technology Plan (ITP). The Instructional category will serve to maximize the effectiveness of instruction and curricular objectives and its budget will be established on a per student basis using the prior year adopted budget, then increased using the new budget year enrollment to result in an allocation per site. The program funding is subject to review. The Operational category will be a function of the District Technology Department which is responsible for all technologies and services that are shared districtwide. Districtwide and site technology infrastructure will be modernized using funds allocated in the capital improvement plan.
24. The District will transport students residing more than 3.0 miles from the school unless unsafe walking conditions require a review in specific areas. The transportation fee will remain at \$50/year.
25. The District is maintaining the current level of bus transportation for extra-curricular activities and athletic programs.
26. Maintenance and Custodial services will be maintained at current departmental budget levels. New positions may be considered during budget development.
27. The food service program shall be supported by the General Fund for utilities, maintenance and custodial services.
28. New Positions/Reclassifications (not including new teaching positions required under the student/teacher staffing ratio or reassessment of current positions/programs) will be considered given budget constraints and prioritization of needs.
29. District goals are established prior to the development of this document and will be supported in the budget.
30. RSEA and CSEA employee representatives will be requested to provide input into the Purposes, Constraints and Guidelines.
31. A funding plan has been developed for maintenance and repair, and end-of-life cycle replacement of synthetic playing fields, all-weather tracks, and video scoreboards. A \$3,750,000 transfer was made in 2021-22. A future transfer amount of approximately \$750,000 annually will return in 2026-27 based on the district's experience in actual replacement costs. These proceeds are set aside for these specific purposes and are projected to be spent during and at the end of the asset's useful life.

32. Technology Sustainability funding for items such as student classroom mobile devices was established in the FY 2014-15 budget and will continue.
33. The Local Control Funding Formula (LCFF) accountability system requires that districts develop a three-year Local Control and Accountability Plan (LCAP) and update it annually. The district will develop the LCAP and incorporate it into the district's budget.
34. A funding plan has been developed for the replacement and modernization of large co-curricular equipment, such as theater lighting and equipment. The funding is intended to ensure equipment and products used are not outdated or past their useful life, as well as not to burden site budgets with such large expenses. A \$500,000 transfer was made in 2021-22 and an approximate \$100,000 transfer will return in 2026.27.
35. The District will continue to participate in the Block Grant for Mandated Cost claims.
36. The District has developed new additional accounting system codes which will be used to track spending on district goals and action plans that have been identified through the Continuous School Improvement process.
37. The District has begun the process of starting a Section 115 Prefunding Pension trust, which would prefund district pension obligations. Staff will work with the Finance/Facilities Committee and the Board to develop an annual contribution plan as well as an investment policy.

Board approved: 1/27/22



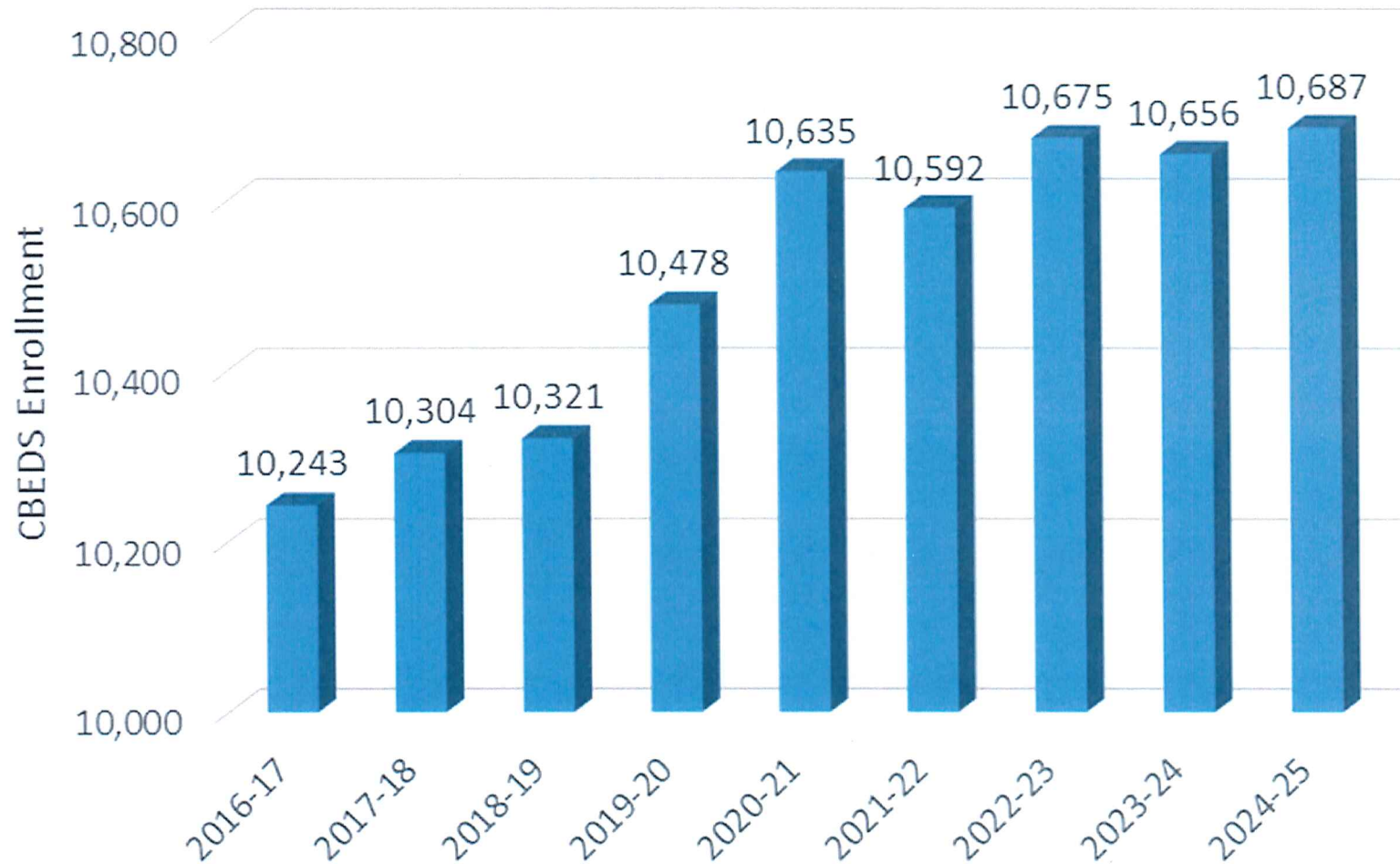
**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT**  
**GENERAL FUND**  
**Enrollment Data**  
**FY 2022-23**

**Preliminary Budget May 26, 2022**

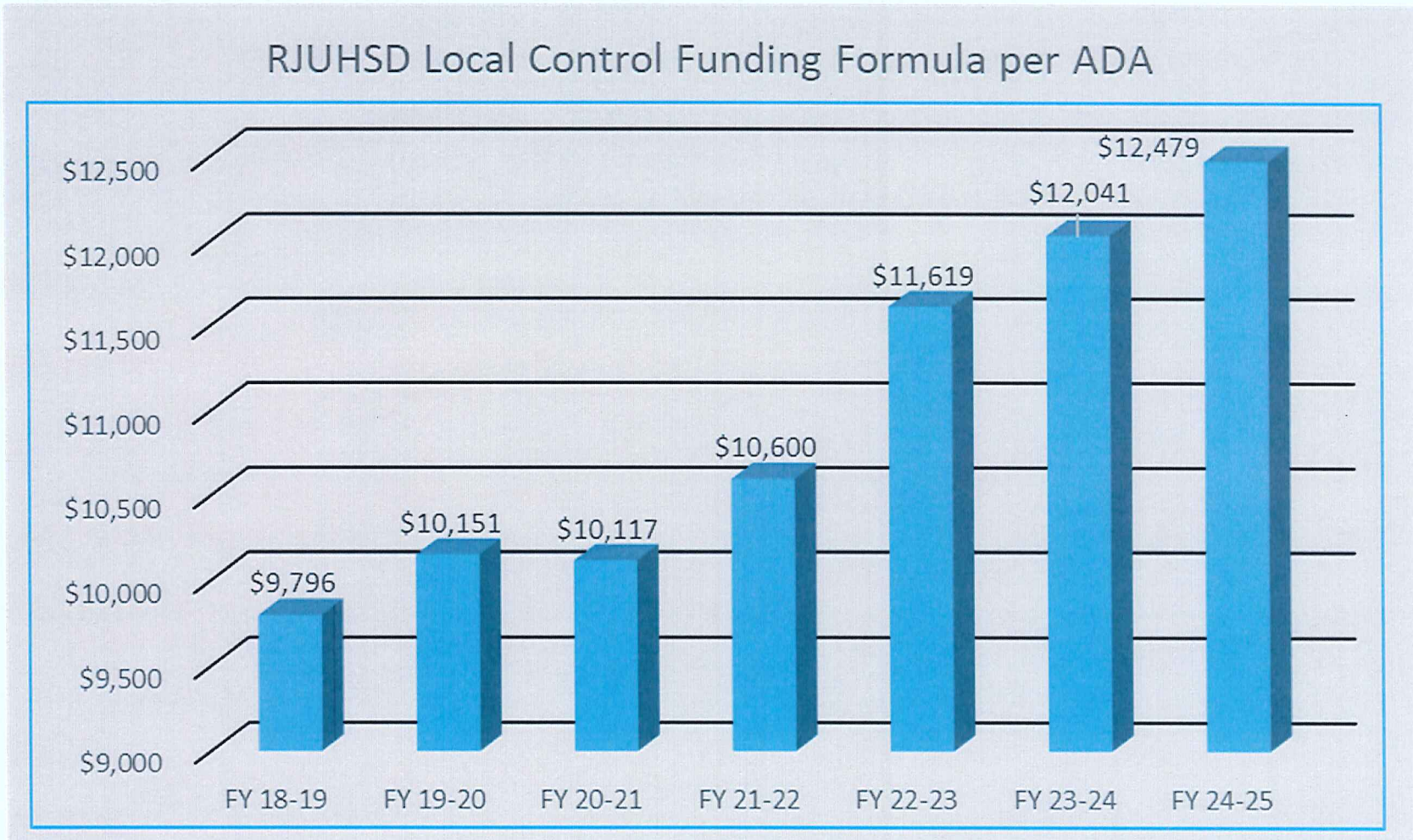
	2021-22	2022-23	2023-24	2024-25
<b><u>CBEDS ENROLLMENT</u></b>	<b><u>Actual</u></b>	<b><u>Projection</u></b>	<b><u>Projection</u></b>	<b><u>Projection</u></b>
Adelante High School	103	100	100	100
Antelope High School	1758	1715	1675	1648
Granite Bay High School	1995	1950	1925	1853
Oakmont High School	1602	1400	1361	1372
Roseville High School	1733	1640	1529	1424
West Park High School	1013	1525	1843	2108
Woodcreek High School	2044	2000	1878	1837
Subtotal	10248	10330	10311	10342
Independent Study	323	325	325	325
Subtotal Regular Instruction	10571	10655	10636	10667
Special Education - Private NPS/NPA	15	15	15	15
Subtotal	10586	10670	10651	10682
COE-Special Ed.& Community Progs.	6	5	5	5
<b>TOTAL STATE AID ENROLLMENT</b>	<b>10592</b>	<b>10675</b>	<b>10656</b>	<b>10687</b>
Annual Enrollment Change From Prior Yr.	-43	83	-19	31
Annual % Change From Prior Yr.	-0.40%	0.78%	-0.18%	0.29%
Less: Interdistrict Enrollment	1092	1092	1092	1092
<b>Net Resident Students</b>	<b>11684</b>	<b>11767</b>	<b>11748</b>	<b>11779</b>

# RJUHSD Enrollment Overview

## CBEDS Enrollment/Projections



# RJUHSD Local Control Funding Formula per ADA





**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT**  
**GENERAL FUND**  
**FOUR YEAR COMPARATIVE LCFF BUDGET IMPACTS**  
**Preliminary Budget 5/26/22 based on State Dept. of Finance Projections**

<i>LCFF 4 Year Summary</i> <b>Preliminary Budget 5/26/22</b>	<b>21/22</b> Est. Actuals	<b>22/23</b> Tentative	<b>23/24</b> Projection	<b>24/25</b> Projection
Prior Year LCFF \$/ADA	\$10,117.00	\$10,600.00	\$11,619.00	\$12,041.00
LCFF \$ GAP to Target Funding	\$0	\$0	\$0	\$0
LCFF Estimated State GAP Funding Rate (DOF)	100.00%	100.00%	100.00%	100.00%
LCFF \$/ADA Increase over prior year	\$483.00	\$1,019.00	\$422.00	\$438.00
% Change in District LCFF	4.77%	9.61%	3.63%	3.64%
<b>Current LCFF \$/ADA</b>	<b>\$10,600.00</b>	<b>\$11,619.00</b>	<b>\$12,041.00</b>	<b>\$12,479.00</b>

## New Positions, Changes & Reclassifications FY 2022-23

<u>Positions</u>	<u>Job Class:</u> <u>RSEA, CSEA,</u> <u>Admin,</u> <u>Support, CI</u> <u>Mngr, Conf</u>	<u>Location/Site</u>	<u>Justification</u>	<u>FTE</u>	<u>LCAP</u> <u>Supplemental</u>	<u>Categorical</u> <u>Funds</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Impact to GF</u>
<b>West Park</b>								
Custodian	CSEA	M&O- WPHS	WPHS Phase 2	2.00			\$146,246	\$146,246
Campus Monitor	CSEA	WPHS	WPHS Phase 2	1.00			\$54,996	\$54,996
Learning Support Specialist	CSEA	WPHS	WPHS Phase 2	1.00	\$68,436			\$0
Counselor	Supp	WPHS	WPHS Phase 2, One year cost only, offset by district- wide reduction in 2023-24	1.00	\$41,866		\$108,569	\$108,569
<b>Subtotal</b>								<b>\$309,811</b>
<b>Roseville Pathways</b>								
Principal	Admin	IHS	Restructure to Roseville Pathways	Reclass			\$9,800	9,800
Principal	Admin	AdHS	Restructure to Roseville Pathways	-1.00			\$ (212,612)	\$ (212,612)
Counselor	Admin	Pathways	Restructure to Roseville Pathways	1.00	\$41,866		\$108,569	\$150,435
Professional Dev Specialist	RSEA	Alt Ed	Continuation of the PD Specialist (Math) Coach for Alt Ed. Paid through CSI Budget (50% Adelante, 50% Independence)	1.00		\$164,034		\$0
<b>Subtotal</b>								<b>\$ (52,377)</b>
<b>Districtwide</b>								
Learning Support Specialist	CSEA	AnHS	Additional support of Learning Lab classes, after school tutoring club, and summer credit recovery		Title I	\$68,436		\$0
Administrative Assistant I	Conf	DO	District Growth, Previously paid out of one-time funds	1.00		\$ (79,606)	\$79,606	\$79,606

## New Positions, Changes & Reclassifications FY 2022-23

<u>Positions</u>	<u>Job Class:</u> <u>RSEA, CSEA,</u> <u>Admin,</u> <u>Support, CI</u> <u>Mngr, Conf</u>	<u>Location/Site</u>	<u>Justification</u>	<u>FTE</u>	<u>LCAP</u> <u>Supplemental</u>	<u>Categorical</u> <u>Funds</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Impact to GF</u>
Athletic Director Release Periods	RSEA	DO	Additional 0.33 FTE at each Comp Site	2.00			\$209,234	\$209,234
CTE & DE Specialist	RSEA	DW	Grant funded position to increase enrollment in CTE/Dual Enrollment Courses	1.00		\$144,092		\$0
Instructional Tech Coordinator	Supp	DW	Dept Restructure	-1.00			\$ (158,243)	\$ (158,243)
District Librarian	RSEA	DW	Reassignment of duties, addition of Library Media Techs	1.00			\$ (145,421)	\$ (145,421)
Prof. Development Specialist, Digital Learning	RSEA	DW	Dept Restructure	1.00			\$104,617	\$104,617
Prof. Development Specialist, Co-Teaching	RSEA	DW	ELO Grant - 2 years	1.00		\$104,617		\$0
Prof. Development Specialist, Digital Learning	RSEA	DW	Educator Effectiveness - 4 years	1.00		\$104,617		\$0
Prof. Development Specialist, Literacy	RSEA	DW	Educator Effectiveness - 4 years	1.00		\$104,617		\$0
Prof. Development Specialist, Math	RSEA	DW	Educator Effectiveness - 4 years	1.00		\$104,617		\$0
Program Specialist	Supp	DW	Increase daily rate to match Class V. RJUHSD daily rate ranks very low compared to other neighboring districts	Reclass		\$76,322	\$38,161	\$38,161
Psychologist	Supp	DW	Special Education Growth / Backfill for Employee Unpaid Leaves. Potential Cost in 2023-24	1.00				\$0
Psychologist Intern	Supp	DW	Special Education Growth / Backfill for Employee Unpaid Leaves	2.00				\$0



## New Positions, Changes & Reclassifications FY 2022-23

<u>Positions</u>	<u>Job Class:</u> <u>RSEA, CSEA,</u> <u>Admin,</u> <u>Support, CI</u> <u>Mngr, Conf</u>	<u>Location/Site</u>	<u>Justification</u>	<u>FTE</u>	<u>LCAP</u> <u>Supplemental</u>	<u>Categorical</u> <u>Funds</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Impact to GF</u>
Speech/Language Pathologist	Supp	DW	Increased caseloads	1.00		\$140,744	\$70,372	\$70,372
Teacher: AVID & ELD	RSEA	RHS	Title I funded positions	1.33		\$149,823		\$0
Bus Attendant	CSEA	Transporatation	Special Ed Growth	0.63		\$4,583	\$2,291	\$2,291
<b>Grand Total</b>								<b>\$ 458,051.00</b>

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
**FY 2022-23 BUDGET OVERVIEW**  
**GENERAL FUND AT 5-26-22**

➤ **REVENUE**

Local Control Funding Formula assumptions

- Average Daily Attendance (ADA) Estimate = 10,071
- Unduplicated Pupil Percentage = 23%

Education Protection Account (Prop. 30/55 funds) = \$2,014,320

- Not new funding
- Money will be "spent" on essential Teachers' salaries

Mandate Block Grant 2022/23 = \$649,939

One-time Discretionary Funds = \$13,300,000  
(projected from May Revise)

Lottery Revenues

- Unrestricted = \$1,655,265
- Restricted = \$660,075

# ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2022-23 BUDGET OVERVIEW

## ➤ EXPENSES

### Salaries and Benefits

- Staffing Ratio 26.5:1 at P2 Enrollment
- New Positions included in Budget
- Step and Column Increases = \$1,228,271 (estimated)
- Health and Welfare District Cap cost of:
  - \$950/month for RSEA
  - \$888/month for CSEA
  - \$769/month for Classified Managers
  - \$794/month for Confidential
  - \$719/month for Cabinet, Administrators
  - \$744/month for Support Services
- Dental continues at 100% district funded = \$113.50/month

### Estimated Impact of Employer **STRS** Contribution Increases

<u>Year-over-Year Change</u>	<u>Current Projected Rates</u>	<u>Total Projected Employer Cost</u>
FY 22-23 + 13% = \$1,426,000	Rate 19.10%	\$12,459,000
FY 23-24 + 0% = \$0	Rate 19.10%	\$12,459,000
FY 24-25 + 0% = \$0	Rate 19.10%	\$12,459,000

### Estimated Impact of Employer **PERS** Contribution Increases

<u>Year-over-Year Change</u>	<u>Current Projected Rates</u>	<u>Total Projected Employer Cost</u>
FY 22-23 + 11% = \$493,000	Rate 25.37%	\$5,083,000
FY 23-24 - 1% = (\$34,000)	Rate 25.20%	\$5,049,000
FY 24-25 - 2% = (\$120,000)	Rate 24.60%	\$4,929,000



# ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2022-23 BUDGET OVERVIEW

## ➤ EXPENSES (Cont.)

### Other

- Site Budgets increased by Growth, 0% COLA
- Home-to-school transportation maintained at 3-mile walking distance
- County SELPA Sp. Ed. Program Billback = \$ 855,000
- Cost for Utilities = \$2,774,500

### Education Services items

- Local Control and Accountability Plan = \$5,100,443
- Two additional mandatory Professional Development days through 2022-23

### Categorical Program Expenses Exceed Program Revenues; Major Program Encroachments

- Home-to-School Transportation <\$2,445,618>
- Special Education <\$7,350,270>
- TOTAL <\$9,795,888>

Roseville Joint Union High School District  
2022-23 LOCAL CONTROL and ACCOUNTABILITY PLAN  
LCAP Preliminary Expenditure Plan  
Tentative Budget 2022-23

Group #	Major Description	Est Actuals 2021/22	Adopted 2022/23
1	Learning Support Specialists (LSS)	\$ 520,877	\$ 652,709
4	Advanced Via Individual Determination Program (AVID)	44,162	45,811
5	Professional Development (Equity, EQ, acad. vocab/discourse )	-	54,706
7	Home Visit Program	18,594	
9	Positive Behavior Interv. & Support (PBIS)	63,200	75,000
10	Marriage & Family Therapist Interns & Support (MFT)	601,108	503,238
11	PBIS (Positive Behavior Intervention & Supports) Coordinator	433,791	448,664
12	Transportation (After School Hours)	30,000	30,000
14	Interpreters/Translators	21,500	17,000
15	College & Career Visits	63	20,000
16	Additional Materials/Supplies	39,702	38,688
17	Intervention Counselors/English Learner Specialists (IC/EL)	1,287,374	1,368,183
19	Credit Recovery & A-G Recovery	5,000	-
20	English Learner Program (Districtwide and Site EL Plans)	137,422	175,886
21	Site Intervention Teacher Staffing	679,959	746,374
26	Site ELD Staffing	659,354	668,674
27	PSAT for All 10th Graders	-	50,000
29	Concurrent Senior Program (Roseville Adult School)	23,212	-
32	Family Engagement	126,329	-
33	Alt Ed CTE support	25,000	30,000
35	Wellness Centers	25,000	35,000
37	Director C&I- STEM (.5 funded LCAP)	81,900	97,758
38	Anticipated budget augmentations		\$ 143,709
	<b>Total</b>	<b>\$ 4,823,547</b>	<b>\$ 5,201,400</b>
			*
	*includes projected 21-22 carryover of \$100,957		

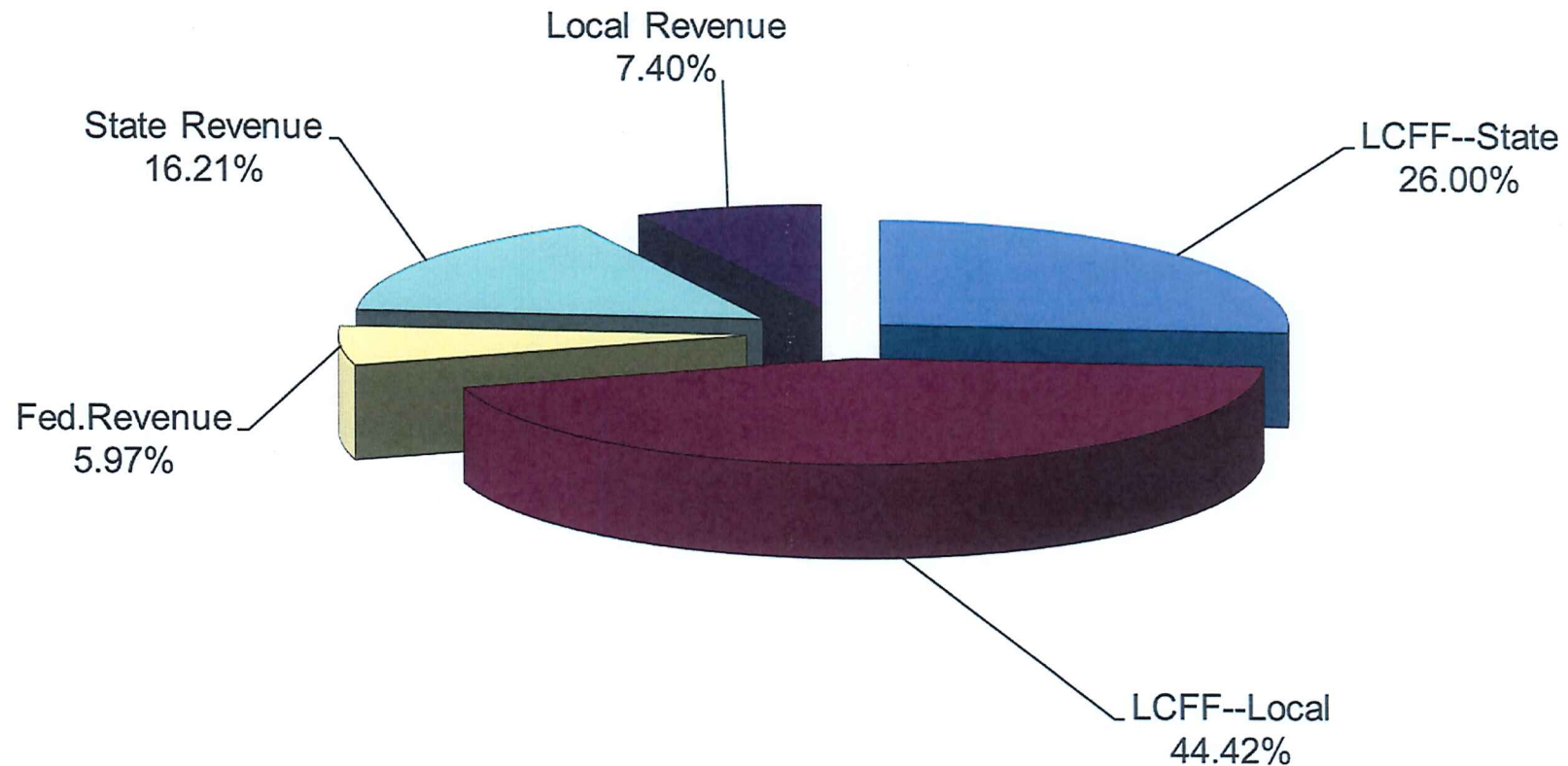
ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND FY 2022/23  
Public Hearing at May 26, 2022

**EXECUTIVE SUMMARY**

DESCRIPTION	SRC/ OBJ	2021-22 Estimated Actuals	2022-23 Preliminary Budget	VARIANCE
<b>A. REVENUES</b>				
1. LCFF Sources		104,477,407	118,900,950	14,423,543
2. Federal Revenue		8,033,702	10,085,470	2,051,768
3. Other State Revenues		16,027,889	27,373,402	11,345,513
4. Other Local Revenues		10,951,147	12,413,650	1,462,503
<b>5. TOTAL REVENUES</b>		139,490,145	168,773,472	29,283,327
<b>B. EXPENDITURES</b>				
1. Salaries-Certificated		66,464,337	66,002,869	(461,468)
2. Salaries-Classified		20,852,057	22,031,314	1,179,257
3. Employee Benefits		36,464,306	40,617,027	4,152,721
4. Books & Supplies		9,803,397	7,967,527	(1,835,870)
5. Services, Other Operating Expenses		12,722,381	32,221,759	19,499,378
6. Capital Outlay		826,710	140,789	(685,921)
7. Other Outgoing, Support, Adjs.		743,630	999,066	255,436
8. Direct Support/Indirect Costs To Other Funds		25,692	(57,272)	(82,964)
<b>9. TOTAL EXPENDITURES (1000-7590)</b>		147,902,510	169,923,079	22,020,569
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		(8,412,365)	(1,149,607)	7,262,758
<b>D. OTHER FINANCING SOURCES/(USES)</b>		(5,859,359)	(41,761)	5,817,598
<b>E. NET INCR.(DECR.) TOTAL</b>		(14,271,724)	(1,191,368)	13,080,356
<b>F. BEGINNING FUND BAL. 7/1</b>		32,692,931	18,421,207	(14,271,724)
<b>G. ENDING FUND BALANCE 6/30</b>		18,421,207	17,229,839	(1,191,368)
<b>(1) Calculation of Current Year's Operations</b>				
Net Increase (Decrease) on Financial Statement [Line E]		(14,271,724)	(1,191,368)	13,080,356
Adj. For: Department and Categorical Expense Carryovers From Last Year		4,480,653	5,723,310	1,242,657
Adj. For: Department and Categorical Expense Carryovers To Next Year		(5,723,310)	(815,856)	4,907,454
Net Increase (Decrease) From Current Year's Operations		(15,514,381)	3,716,086	

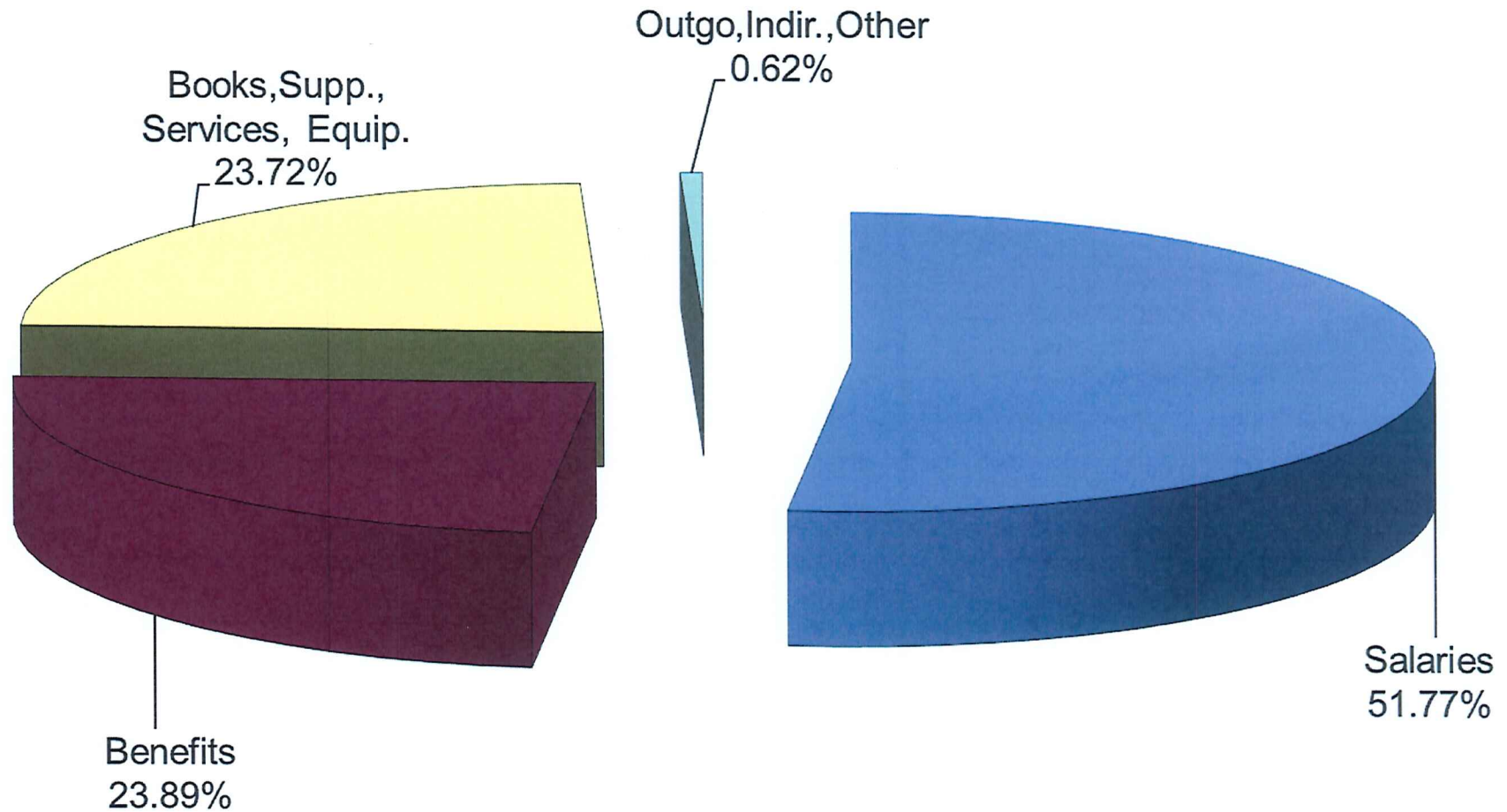


# RJUHSD Preliminary Budget FY 2022-23 at May 26, 2022



**“Where it Comes From”**

# RJUHSD Preliminary Budget FY 2022-23 at May 26, 2022



**“Where it Goes”**

# Roseville Joint Union High School District

Revised Multi Year Projection

Public Hearing as of 5/26/22

## LCFF Multi-Year Projection

CA Department of Finance (DOF) LCFF Estimates

	MYP 21-22	MYP 22-23	MYP 23-24	MYP 24-25
	Estimated Actuals	Public Hearing	Projected	Projected
(A) Beginning Fund Balance:	\$ 32,692,931	\$ 18,421,207	\$ 17,229,839	\$ 14,146,010
Revenue: LCFF Sources	\$ 104,477,407	\$ 118,900,950	\$ 123,151,970	\$ 126,809,610
Revenue: Other Sources	\$ 35,093,738	\$ 49,950,761	\$ 30,242,556	\$ 31,358,545
(a) Total Revenue:	\$ 139,571,145	\$ 168,851,711	\$ 153,394,526	\$ 158,168,155
Expenses	\$ 153,842,869	\$ 170,043,079	\$ 156,478,355	\$ 158,088,388
(b) Total Expense:	\$ 153,842,869	\$ 170,043,079	\$ 156,478,355	\$ 158,088,388
(B) (a-b) Incr/(Decr)	\$ (14,271,724)	\$ (1,191,368)	\$ (3,083,829)	\$ 79,767
(A+B) Ending Fund Balance	\$ 18,421,207 11.97%	\$ 17,229,839 10.13%	\$ 14,146,010 9.04%	\$ 14,225,777 9.00%
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Components:				
Revolving Cash	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
Prepaid items	\$ 140,869 0.09%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Nonspendable	\$ 150,869 0.10%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
Restricted	\$ 4,870,746 3.17%	\$ 815,856 0.48%	\$ 1,054,333 0.67%	\$ 1,329,686 0.84%
Assigned Components:				
Categorical and Site-Base Carryovers	\$ 852,564 0.55%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Assigned	\$ 852,564 0.55%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Unassigned Components:				
Resv. For Econ. Uncertainty - Board (3%)	\$ 4,615,286 3.00%	\$ 5,101,292 3.00%	\$ 4,694,351 3.00%	\$ 4,742,652 3.00%
Resv. For Econ. Uncertainty - State (3%)	\$ 4,615,286 3.00%	\$ 5,101,292 3.00%	\$ 4,694,351 3.00%	\$ 4,742,652 3.00%
Unassigned/Unappropriated Funds	\$ 3,316,456 2.16%	\$ 6,201,399 3.65%	\$ 3,692,975 2.36%	\$ 3,400,787 2.15%
Subtotal Unassigned	\$ 12,547,028 8.16%	\$ 16,403,983 9.65%	\$ 13,081,677 8.36%	\$ 12,886,091 8.15%
Ending Fund Balance	\$ 18,421,207 11.97%	\$ 17,229,839 10.13%	\$ 14,146,010 9.04%	\$ 14,225,777 9.00%



District: Roseville Joint Union High School District  
CDS #: 66928

**Adopted Budget**  
**2022-23 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2022-23 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$16,403,983.00	Form 01
Total Assigned and Unassigned Ending Fund Balances		\$16,403,983.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$5,101,292.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$11,302,691.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2022-23 Budget	Description of Need
01	General Fund/County School Service Fund	\$5,101,292.00	Board 3% uncertainty reserve
01	General Fund/County School Service Fund	\$185,269.00	Annual increases in the PERS rate
01	General Fund/County School Service Fund	\$3,083,829.00	subsequent years' deficit spending
01	General Fund/County School Service Fund	\$2,932,301.00	State budget fluctuations, multi-year expenses, rising expenditures, external imposed regulations
Total of Substantiated Needs		\$11,302,691.00	

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
SUMMARY OF OTHER FUNDS  
FY 2022 - 2023 PROPOSED BUDGET**

	<b>Fund 11</b>	<b>Fund 13</b>	<b>Fund 14</b>	<b>Fund 15</b>	<b>Fund 17</b>	<b>Fund 40</b>	<b>Fund 41</b>	<b>Fund 73</b>
	<b>Adult</b>	<b>Cafeteria</b>	<b>Deferred Maint</b>	<b>Pupil Transp</b>	<b>Special Reserve</b>	<b>Special Reserve</b>	<b>Special Reserve</b>	<b>Scholar- ships</b>
<b>REVENUE</b>	<b>4,297,519</b>	<b>10,896,727</b>	<b>8,000</b>	<b>907,000</b>	<b>0</b>	<b>6,000</b>	<b>1,200</b>	<b>75,620</b>
<b>PROJECT/EXPENSE</b>	<b>(4,233,468)</b>	<b>(6,792,798)</b>	<b>(1,400,000)</b>	<b>(1,666,715)</b>	<b>0</b>	<b>(1,000,000)</b>	<b>(100,000)</b>	<b>(152,850)</b>
<b>TRANSFERS IN &amp; SOURCES</b>				<b>150,816</b>				
<b>TRANSFERS OUT &amp; USES</b>								
<b>Inc (Decr) In Fund Balance</b>	<b>64,051</b>	<b>4,103,929</b>	<b>(1,392,000)</b>	<b>(608,899)</b>	<b>0</b>	<b>(994,000)</b>	<b>(98,800)</b>	<b>(77,230)</b>
<b>Beg. Balance July 1</b>	<b>51,885</b>	<b>6,022,712</b>	<b>4,170,889</b>	<b>626,019</b>	<b>1,000,000</b>	<b>5,739,509</b>	<b>400,408</b>	<b>541,971</b>
<b>End Balance June 30</b>	<b>115,936</b>	<b>10,126,641</b>	<b>2,778,889</b>	<b>17,120</b>	<b>1,000,000</b>	<b>4,745,509</b>	<b>301,608</b>	<b>464,741</b>

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
SUMMARY OF FACILITY FUNDS  
FY 2022 - 2023 PROPOSED BUDGET**

	<b>Fd 25/8800 Developer Fees/ Bldg Fund</b>	<b>Fund 35 State Prop 51 Construction</b>
<b>REVENUE</b>		
Developer Fees	9,000,000	
Interest	50,000	
Other Misc Income	0	2,665,992
<b>Total Revenue</b>	<b>9,050,000</b>	<b>2,665,992</b>
<b>PROJECT/EXPENSE</b>	<b>(30,951,405)</b>	
<b>TRANSFERS IN &amp; SOURCES</b>		
Transfers In	2,785,992	
Bond Sales	0	
<b>Total Transfers &amp; Sources</b>	<b>2,785,992</b>	<b>0</b>
<b>TRANSFERS OUT &amp; USES</b>		<b>(2,665,992)</b>
<b>Inc (Decr) in Fund Balance</b>	<b>(19,115,413)</b>	<b>0</b>
<b>Beg. Balance July 1</b>	<b>20,363,273</b>	<b>0</b>
<b>End Balance June 30</b>	<b>1,247,860</b>	<b>0</b>



## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

### **MAJOR FACILITY PROJECTS FY 2022-23**

The projects listed below are larger projects that are expected to incur costs in the 2022-23 fiscal year:

1. District Office Expansion
2. Woodcreek HS HVAC Project
3. Adelante HS Portable Restrooms
4. Oakmont HS Tennis Courts Replacement
5. West Park HS Tennis Courts
6. Transportation Dept. EV Bus Charging Stations
7. Oakmont HS Portable Removal, M&O Bldg. Electrical Service Upgrade and Site Remediation Project
8. Multiple Cell Tower Projects

## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

### **HIGHLIGHTS OF GOVERNOR'S STATE BUDGET MAY REVISE**

- LCFF Base COLA augmentation to 10%
- One-Time discretionary Grant – RJUHSD \$13,300,000
- Additional funding is proposed for Deferred Maintenance and Facilities
- No proposal to address PERS/STRS pension costs

## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

### **PLANNED NEXT STEPS AT 5-26-22**

#### ➤ **State Budget Adoption Impacts**

- Analyze Governor's 2022-23 Budget for any necessary changes to District's adopted budget and MYP

#### ➤ **Post Budget Adoption**

- Prepare the District's 2021-22 Unaudited Actuals for the Board in September