

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
ROSEVILLE, CALIFORNIA

**FY 2023-24
TENTATIVE BUDGET**



June 8, 2023

BOARD OF TRUSTEES

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Julie Hirota, Vice President
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Approved by:

John Becker
Superintendent

Prepared by:

Joe Landon, CPA
Assistant Superintendent, Business Services

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Director of Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
PRELIMINARY BUDGET
PUBLIC HEARING
June 8, 2023

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ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
2023-24 KEY STAFF POSITIONS

@ June 8, 2023

Superintendent

John Becker

Assistant Superintendents

Brad Basham, Human Resources

Joe Landon, Business Services

Education Services (pending hire)

Principals

Suanne Bell, Woodcreek High School

Greg Sloan, Granite Bay High School

Ross Fernandes, Roseville Pathways (Adelante/Independence)

Dr. Isabel Govea, Oakmont High School

Becky House, West Park High School

Lindsey Cutts, Antelope High School

Dr. Nick Richter, Roseville High School

Lisa Voss, Roseville Adult School

Executive Directors

Judy Fischer, Wellness

Craig Garabedian, Special Services

Rob Hasty, Human Resources

Jennifer Leighton, Curriculum & Instruction

Dr. Melanie Dopson, Student Services

Directors

Jay Brown, Food Services

Lisa Stanley, Curriculum & Instruction

Diana Christensen, Human Resources-Classified

Scott Davis, Senior Director, Facilities Development

Mike Fischer, Curriculum & Instruction

Julie Guererro, Transportation

Tony Ham, Technology

Bryan Johnson, Special Services

Kris Knapp, Maintenance and Operations

Lauren McGhee, Accounting

Shane Waggoner, Curriculum & Instruction

Julie Winkel, Student Services

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FACILITIES OVERVIEW

June 8, 2023

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

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

STRATEGIC PLAN FRAMEWORK

MISSION:

Why do we exist?
What is our fundamental purpose?

RJUHSD's Mission is to:

Ignite innovative and meaningful learning
Inspire powerful impact in our communities
Prepare all students for multiple paths to success

FOUNDATION STRATEGIES:

How we will reach our mission and goals?

We will ...

- foster a culture that encourages collaborative behaviors, put processes in place to help people work better together, and assemble a portfolio of integrated technologies that facilitate collaboration - **Collaboration**
- focus on the learner's experience, stakeholder engagement, and data collection and analysis to guide and inform the conditions, processes, and practices that will improve teaching and learning - **Continuous School Improvement (CSI)**

GOALS:

What are the outcomes we seek in 3-5 years?

We will ...

- increase student access to social-emotional learning (SEL) supports and services to improve safety and wellbeing for all students - **Wellness & Safety**
- reduce achievement and opportunity gaps, disrupt institutional biases, and end inequitable practices so all students have an equal chance at success in all school programs - **Equity & Inclusion**
- ensure all students graduate from high school ready for college, career, and life; prepared to pursue the future of their choosing - **College, Career & Life Ready**
- design and deliver instruction that is engaging, responsive, personalized by voice and choice, and aligned with evidence-based practices - **Student Centered Instruction**

STRATEGIC DELIMITERS:

What will we not do to remain focused?

We will NOT ...

- continue or adopt any program or service unless it is aligned with and advances the mission and is accompanied by the necessary human and financial resources
- make decisions without the use of relevant data provided by the appropriate personnel
- allow past experiences to interfere with the consideration of new ideas

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

2023-24 FISCAL YEAR
Board Approved: 2/9/2023

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 2023-24 and 2024-25 budget projections may show deficit spending, but the 2025-26 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 2022-23. In order to better prepare for budgetary decisions, the district will develop a FY 2023-24 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 Pupil Transportation Equipment Fund transfer will return to being budgeted at \$150,000/year starting in 2026-27.
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.

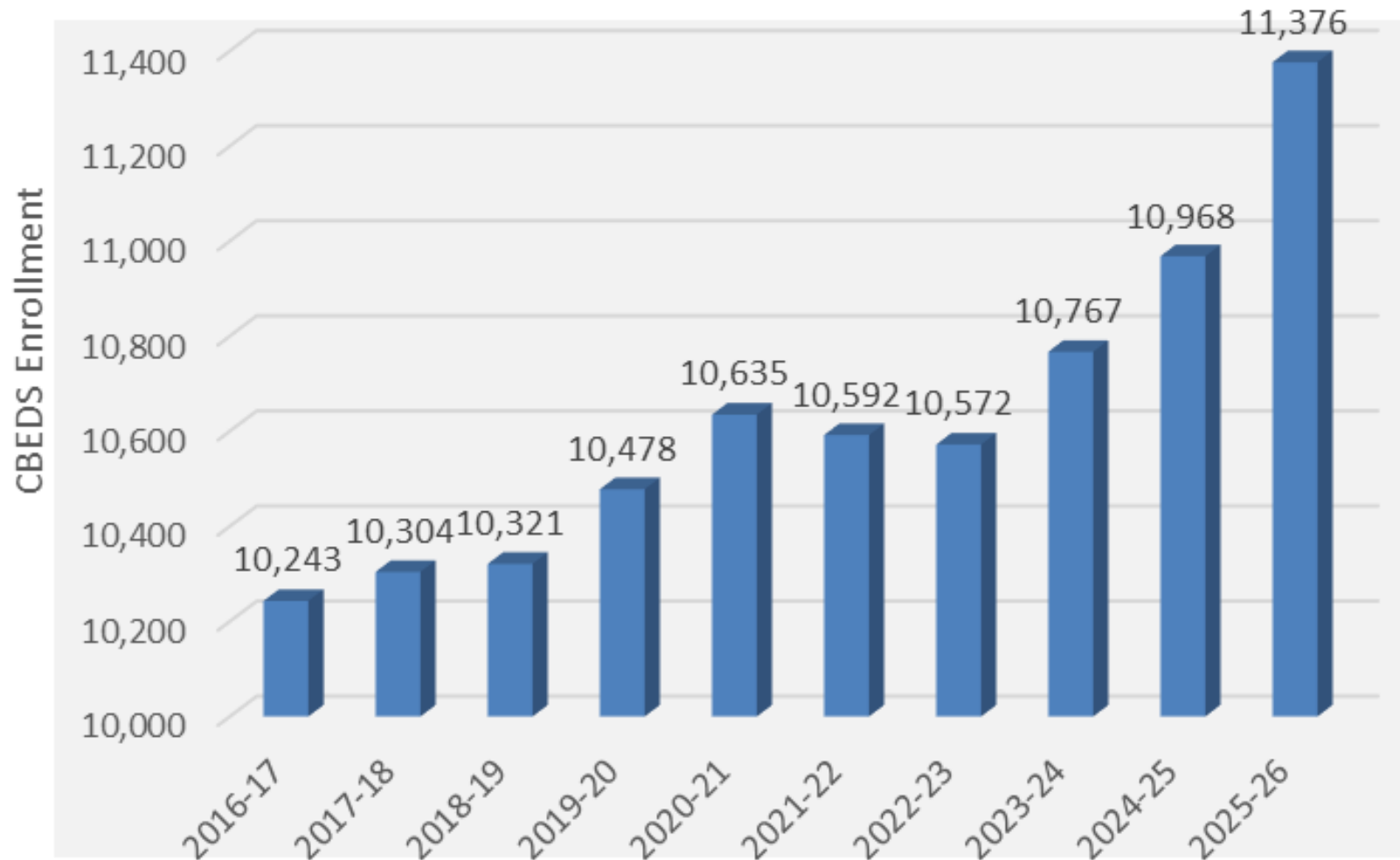
33. The Local Control Funding Formula (LCFF) accountability system requires that districts develop a three-year Local Control and Accountability Plan (LCAP) and update it annually. The district will develop the LCAP and incorporate it into the district's budget.
34. A funding plan has been developed 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 established a Section 115 Prefunding Pension trust, which prefunds district pension obligations. At the end of each fiscal year, the District shall contribute a minimum of 25% of district savings (does not include carry-overs) into the Section 115 Pension Prefunding trust. In order to better protect the District and its employees from the impact of potential large increases to pension expenditures, the Board may consider further contributions to the trust when one-time funds are received or the district has excess reserves which can be used.

Board approved: 2/9/2023

	2022-23	2023-24	2024-25	2025-26
<u>CBEDS ENROLLMENT</u>	<u>Actual</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
Adelante High School	98	100	100	100
Antelope High School	1740	1750	1728	1819
Granite Bay High School	1972	2000	1972	1924
Oakmont High School	1380	1320	1373	1352
Roseville High School	1617	1520	1413	1415
West Park High School	1498	1860	2191	2574
Woodcreek High School	<u>1988</u>	<u>1900</u>	<u>1874</u>	<u>1875</u>
Subtotal	10293	10450	10651	11059
Independent Study	263	300	300	300
Subtotal Regular Instruction	10556	10750	10951	11359
Special Education - Private NPS/NPA	12	12	12	12
Subtotal	10568	10762	10963	11371
COE-Special Ed.& Community Progs.	<u>4</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL STATE AID ENROLLMENT	<u>10572</u>	<u>10767</u>	<u>10968</u>	<u>11376</u>
Annual Enrollment Change From Prior Yr.	<u>-20</u>	<u>195</u>	<u>201</u>	<u>408</u>
Annual % Change From Prior Yr.	<u>-0.19%</u>	<u>1.84%</u>	<u>1.87%</u>	<u>3.72%</u>
Less: Interdistrict Enrollment	<u>-1075</u>	<u>-1075</u>	<u>-1075</u>	<u>-1075</u>
Net Resident Students	<u>9497</u>	<u>9692</u>	<u>9893</u>	<u>10301</u>

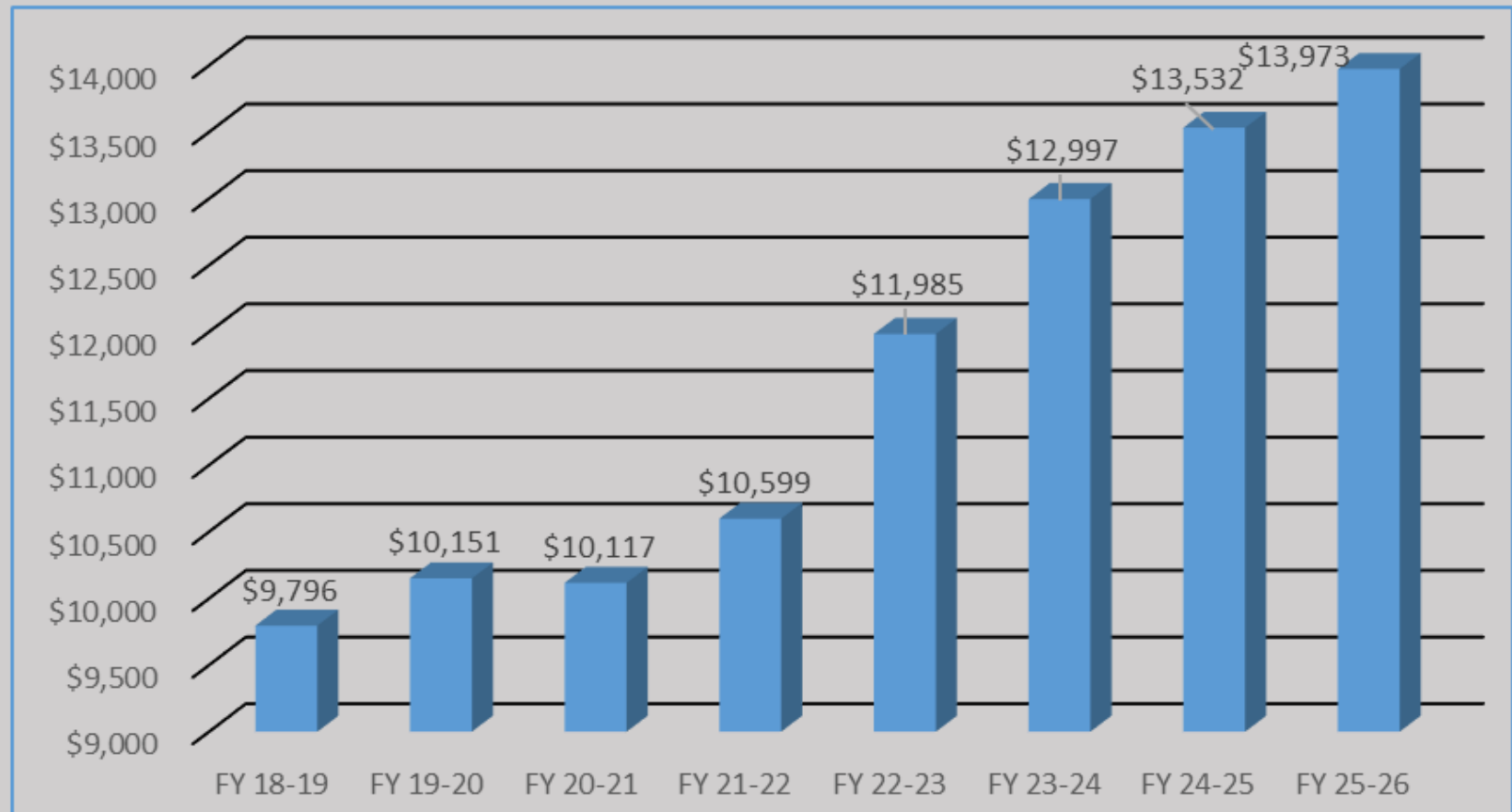
RJUHSD Enrollment Overview

CBEDS Enrollment/Projections



RJUHSD Local Control Funding Formula per ADA

RJUHSD Local Control Funding Formula per ADA



LCFF 4 Year Summary Tentative Budget 6/8/23	22/23 Est. Actuals	23/24 Preliminary	24/25 Projection	25/26 Projection
Prior Year LCFF \$/ADA	\$10,599.00	\$11,985.00	\$12,997.00	\$13,532.00
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	\$1,386.00	\$1,012.00	\$535.00	\$441.00
% Change in District LCFF	13.08%	8.44%	4.12%	3.26%
Current LCFF \$/ADA	\$11,985.00	\$12,997.00	\$13,532.00	\$13,973.00

NEW POSITIONS, REDUCTIONS AND RECLASSIFICATIONS FY 2023-24

<u>ALL REQUESTS</u> <u>Positions</u>	<u>Job</u> <u>Class:</u> <u>RSEA</u> <u>CSEA</u> <u>Admin</u> <u>Support</u> <u>CI Mngr</u> <u>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>
Certificated								
Counselor	Support	OHS	Reduction in position due to attrition	-1.00	(44,889.00)		(116,409.00)	(116,409.00)
Director, Special Services	Admin	DW	Goal 5001.2110; placement V220 step 3	1.00		194,927.00		194,927.00
Director, Student Services	Admin	DW	STOP Grant 7/1/23 - 9/30/25); placement V220 step 3	1.00		194,927.00		0.00
Program Specialist	Supp	Districtwide	Reduction in position due to attrition	-1.00		(190,626.00)		(190,626.00)
Classified/Confidential								
Administrative Assistant Pos 1075	CSEA	AdHS	Please increase pos con 1075 from 218 to 228 days effective 7/1/23. There is a need to have additional support during June.				3,326.00	3,326.00
Administrative Assistant Pos 1389	CSEA	CHS	Increased work load due to CALPADS	0.12500		8,802.00		8,802.00
Campus Monitor	CSEA	AnHS	Additional campus monitors - to help monitor the campus, bathrooms, assist with safety on campus and safety concerns. Add'l safety on our campus. We currently have two female campus monitors. Our campus monitors are currently unable to monitor male restrooms. We also have a large campus with five entrances/exits, four of which go to a public park.	0.87500			52,600.00	52,600.00
Campus Monitor	CSEA	GBHS	We have 2 campus monitors for almost 2000 students. In order to have some coverage before and after school and with lunch breaks, there are times each day when only 1 campus monitor is available.	0.87500			52,600.00	52,600.00

NEW POSITIONS, REDUCTIONS AND RECLASSIFICATIONS FY 2023-24								
<u>ALL REQUESTS</u> <u>Positions</u>	<u>Job</u> <u>Class:</u> <u>RSEA,</u> <u>CSEA,</u> <u>Admin,</u> <u>Support,</u> <u>CI Mngr,</u> <u>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>
<u>Classified/Confidential</u>								
Department Secretary, Ed Services	CSEA	Ed. Services	Learning Recovery RE7435 7/1/23 - 6/30/28; SS# 7 step 26C	1.00000		81,198.00		0.00
HR Technician	Conf	DO	An increase in the number of certificated staff and district schools, including charter schools, as well as new monitoring regulations, such as CalSAAS, has made it very difficult for the current, highly qualified HR Tech to complete all of the essential functions both accurately & on time.	1.00			116,010.00	116,010.00
School Bus Driver - Mid-size	CSEA	Trans	School bus driver primarily for special needs routing. From .28125 to 1.0	0.71875		49,000.00		12,250.00
School Bus Driver - full-size	CSEA	Trans	RCSD and RJUHSD increasing transportation needs from .30209 to 1.0 FTE	0.69791		47,617.00		11,904.00
Maintenance Worker I	CSEA	M & O	Perform routine maintenance at multiple sites. Currently we have 3 MWI positions split between 6 sites. By adding one, I could have daily support at our two oldest campuses (OHS & RHS) which would improve response time and overall facilities conditions since they generate the most work orders.	1.00		84,849.00		0.00
							TOTAL IMPACT TO GF:	\$ 145,384.00

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2023-24 BUDGET OVERVIEW
GENERAL FUND AT 6-8-23

➤ **REVENUE**

Local Control Funding Formula assumptions

- Average Daily Attendance (ADA) Estimate = 10,110
- Unduplicated Pupil Percentage = 25%

Education Protection Account (Prop. 30/55 funds) = \$10,767,194

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

Mandate Block Grant 2023/24 = \$725,627

Lottery Revenues

- Unrestricted = \$1,761,370
- Restricted = \$694,187

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

FY 2023-24 BUDGET OVERVIEW

➤ EXPENSES

Salaries and Benefits

- Staffing Ratio 26.5:1 at P2 Enrollment
- New Positions included in Budget
- Step and Column Increases = \$1,283,445 (estimated)
- Health and Welfare District Cap cost of:
 - \$1,075/month for RSEA
 - \$950/month for CSEA
 - \$875/month for Classified Managers
 - \$900/month for Confidential
 - \$875/month for Cabinet, Administrators
 - \$875/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 23-24 + 0% = \$0	Rate 19.10%	\$14,716,000
FY 24-25 + 0% = \$0	Rate 19.10%	\$14,716,000
FY 25-26 + 0% = \$0	Rate 19.10%	\$14,716,000

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 23-24 + 5% = \$325,000	Rate 26.68%	\$6,613,000
FY 24-25 + 4% = \$253,000	Rate 27.70%	\$6,866,000
FY 25-26 + 2% = \$149,000	Rate 28.30%	\$7,015,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2023-24 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 = \$ 950,000
- Cost for Utilities = \$3,102,220

Education Services items

- Local Control and Accountability Plan = \$6,589,828
- Two additional mandatory Professional Development days through 2025-26

Categorical Program Expenses Exceed Program Revenues; Major Program Encroachments

- Home-to-School Transportation <\$ 920,572>
- Special Education <\$ 9,995,585>
- TOTAL <\$ 10,916,157>

		Est Actuals	Tentative
Group #	Major Description	2022/23	2023/24
1	Learning Support Specialists (LSS)	\$ 650,846	\$ 744,368
4	Advanced Via Individual Determination Program (AVID)	48,520	52,246
5	Professional Development (Equity, EQ, acad. vocab/discourse)	32,464	161,074
7	Home Visit Program	-	18,973
9	Positive Behavior Interv. & Support (PBIS)	75,285	60,742
10	Marriage & Family Therapist Interns & Support (MFT)	542,753	1,061,351
11	PBIS (Positive Behavior Intervention & Supports) Coordinator	474,507	514,908
12	Transportation (After School Hours)	30,000	30,000
14	Interpreters/Translators	17,000	20,000
15	College & Career Visits	20,000	10,000
16	Additional Materials/Supplies	43,837	38,000
17	Intervention Counselors/English Learner Specialists (IC/EL)	1,469,797	1,430,604
19	Credit Recovery & A-G Recovery	-	37,930
20	English Learner Program (Districtwide and Site EL Plans)	198,840	132,716
21	Site Intervention Teacher Staffing	829,149	906,020
26	Site ELD Staffing	737,022	979,787
27	PSAT for All 10th Graders	50,000	-
29	Concurrent Senior Program (Roseville Adult School)	25,556	71,427
32	Family Engagement	-	166,301
33	Alt Ed CTE support	30,000	
35	Wellness Centers	35,000	35,243
37	Director C&I- STEM (.5 funded LCAP)	105,541	112,138
39	Marketing		\$ 6,000
	Total	\$ 5,416,117	\$ 6,589,828
			*
	*includes projected 22-23 carryover of \$346,059		

EXECUTIVE SUMMARY

DESCRIPTION	SRC/ OBJ	2022-23 Estimated Actuals	2023-24 Tentative Budget	VARIANCE
A. REVENUES				
1. LCFF Sources		122,914,324	133,530,522	10,616,198
2. Federal Revenue		8,398,725	6,559,598	(2,729,101)
3. Other State Revenues		22,821,980	15,731,497	(7,090,483)
4. Other Local Revenues		12,970,102	13,884,943	914,841
5.TOTAL REVENUES		167,105,131	169,706,560	1,711,455
B. EXPENDITURES				
1. Salaries-Certificated		72,406,110	79,867,381	7,461,271
2. Salaries-Classified		23,478,623	26,737,660	3,259,037
3. Employee Benefits		39,914,537	44,259,552	4,345,015
4. Books & Supplies		8,532,157	9,424,412	892,255
5. Services, Other Operating Expenses		16,279,885	21,434,086	5,154,201
6. Capital Outlay		1,106,243	373,000	(733,243)
7. Other Outgoing,Support,Adjs.		669,172	959,066	289,894
8. Direct Support/Indirect Costs To Other Funds		(47,145)	(148,824)	(101,679)
9. TOTAL EXPENDITURES (1000-7590)		162,339,582	182,906,333	20,566,751
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		4,765,549	(13,199,773)	(18,855,296)
D. OTHER FINANCING SOURCES/(USES)		(1,433,588)	(120,000)	1,313,588
E. NET INCR.(DECR.) TOTAL		3,331,961	(13,319,773)	(17,541,708)
F. BEGINNING FUND BAL. 7/1		23,034,419	26,366,380	3,331,961
G. ENDING FUND BALANCE 6/30		26,366,380	13,046,607	(13,319,773)
(1) Calculation of Current Year's Operations				
Net Increase (Decrease) on Financial Statement [Line E]		3,331,961	(13,319,773)	(16,651,734)
Adj. For: Department and Categorical Expense Carryovers From Last Year		4,480,653	7,981,108	3,500,455
Adj. For: Department and Categorical Expense Carryovers To Next Year		(7,981,108)	(518,177)	7,462,931
Net Increase (Decrease) From Current Year's Operations		(168,494)	(5,856,842)	

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2022-23 Estimated Actuals	2023-24 Tentative Budget	VARIANCE
LCFF SOURCES				
Principal Apportionment				
State Aid-Current Year	8011	45,342,778	49,494,033	4,151,255
State Aid-Education Protection Account	8012	3,299,698	10,767,194	7,467,496
County and District Taxes	8041	83,129,547	83,129,547	-
SUB TOTAL		131,772,023	143,390,774	11,618,751
Revenue Limit Transfer (Adult Ed & Def Maint)	8091	(8,275)	(8,275)	-
Transfers to Charter Schools in lieu of property taxes	8096	(10,940,647)	(11,943,200)	(1,002,553)
Property Tax Transfers - SELPA	8097	2,091,223	2,091,223	-
TOTAL, LCFF SOURCES		122,914,324	133,530,522	10,616,198
FEDERAL REVENUES				
Special Ed.-PI 94-142 (3310/5001)	8181	1,585,806	1,585,806	-
IDEA Mental Health (3327)	8182	133,124	122,227	(10,897)
Medi-Cal Admin. Activities (0006)	8290	200,000	200,000	-
ESSER III	8290	2,230,753	1,300,000	(930,753)
ESSER III- learning loss	8290	580,000	211,464	(368,536)
ELO- ESSER II	8290	331,322	-	(331,322)
ELO- GEER II	8290	48,645	-	(48,645)
ELO- ESSER III	8290	693,300	-	(693,300)
ELO- ESSER III SR	8290	195,129	-	(195,129)
TITLE I - Basic (3010/1140)	8290	1,333,685	1,000,231	(333,454)
CSI (3182)	8290	332,724	360,909	28,185
Voc. Ed. PI 576- (3550/1140)	8290	195,497	207,570	12,073
TITLE II, Teacher Quality (4035/1140)	8290	174,918	286,726	111,808
TITLE IV, Student Support (4127/1140)	8290	47,716	105,700	57,984
TITLE III - Immigrant (4201/1140)	8290	16,405	25,483	9,078
TITLE III- Limited Eng.Prof. Std. (4203/1140)	8290	79,454	60,026	(19,428)
TITLE X- McKinney-Vento (5630)	8290	50,194	50,194	-
TITLE X- ARP- Homeless	8290	17,173	-	(17,173)
TITLE X- ARP- Homeless II	8290	48,750	-	(48,750)
We Can Work (5810)	8290	49,130	98,288	49,158
STOP grant (5812)	8290	55,000	944,974	889,974
TOTAL, FEDERAL REVENUES		8,398,725	6,559,598	(2,729,101)
OTHER STATE REVENUES				
Mandated Cost Reimb. (0020/0000)E	8550	657,461	725,627	68,166
Lottery Income Unrestricted (1100/0000)E	8560	1,845,161	1,761,370	(83,791)
Lottery Income Restricted (6300/0000)E	8560	760,708	694,187	(66,521)
Other State.--CELDT/Student ID (0000)	8590	15,000	5,000	(10,000)
CTEIG (state) (6387)	8590	2,289,409	1,230,878	(1,058,531)
Special Ed. Mental Health Prop 98 (6512 &6546)	8590	747,477	747,477	-
Special Education-Workability (6520)	8590	194,275	194,275	-
Special Education- ADR (6536)	8590	80,470	-	(80,470)
Special Education- Learning Recovery (6537)	8590	451,882	-	(451,882)
TUPE Tier 2 (6690)	8590	106,150	-	(106,150)
TUPE (6695)	8590	228,222	242,021	13,799
Art, Music, Instructional Materials Discretionary BG	8590	3,288,732	-	(3,288,732)
Health Academy-OHS (R7220/G1420)	8590	97,574	101,000	3,426
Transportation- HTS	8311	1,155,270	1,584,095	428,825
Transportation- HTS special ed	8311	516,661	574,065	57,404
Classified EE Summer assistance program (7415)	8590	199,397	205,863	6,466
Learning Recovery Emergency Block Grant	8590	3,921,269	-	(3,921,269)
Prop 28 (place holder)	8590	-	1,390,873	1,390,873
STRS On-Behalf Pension (7690)	8590	5,996,216	6,274,766	278,550
Ethnic Studies	8590	270,646	-	(270,646)
TOTAL, OTHER STATE REVENUES		22,821,980	15,731,497	(7,090,483)

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2022-23 Estimated Actuals	2023-24 Tentative Budget	VARIANCE
OTHER LOCAL REVENUES				
Community Redevelopment Funds	8625	558,000	558,000	-
Sale of Equipment/Supplies	8631	26,710	4,000	(22,710)
Use of Facilities (0000/0000)	8650	415,000	515,000	100,000
Interest-Regular	8660	258,000	188,000	(70,000)
-Student Fees (7230/0000)	8675	10,000	25,000	15,000
-Districts-HTS (7230/0000)	8677	1,500,000	1,500,000	-
-Charter oversight fee-1%	8677	176,101	208,220	32,119
Strong workforce grant- WBL	8677	446,915	620,000	173,085
Strong workforce grant- Industry	8677	28,362	-	(28,362)
Strong workforce grant- RAS	8677	165,048	206,013	40,965
Strong workforce grant- CMA	8677	38,216	-	(38,216)
Strong workforce grant- CTE & DE	8677	155,370	143,800	(11,570)
Strong workforce grant- Ed Pathway	8677	23,365	245,022	221,657
Strong workforce grant- Mental Health	8677	52,000	237,142	185,142
Strong workforce grant- Pathways	8677	80,080	298,878	218,798
-Other Revenues (0073/0000)	8699	150,000	150,000	-
-Transportation-Other (7230/0000)	8699	38,149	-	(38,149)
Unrestricted donations	8699	8,434	-	(8,434)
Student Fees	8699	70,236	-	(70,236)
Boosters	8699	394,735	402,291	7,556
Adopted textbooks	8699	3,571	-	(3,571)
Special Ed- stale date checks	8699	4,952	-	(4,952)
Medi-cal	8699	50,000	150,000	100,000
Special Ed	8699	37,260	-	(37,260)
Transportation- Sp Ed	8699	16,201	-	(16,201)
Chromebook protection plan	8699	70,000	80,000	10,000
Restricted donations	8699	3,847	-	(3,847)
Local Prog - AP and IB Testing (9625)	8699	480,481	463,000	(17,481)
Local Prog - PSAT Testing (9630)	8699	6,335	6,500	165
IB Testing	8699	52,454	60,000	7,546
Triage Grant	8699	412,447	545,246	132,799
Physical Ed support	8699	90,000	90,000	-
Physicals	8699	270	500	230
Cal-HOSA	8699	8,000	-	(8,000)
Unified Sports	8699	3,500	3,500	-
LCAP Supplemental	8699	111	-	(111)
Kaiser Wellness	8699	25,000	-	(25,000)
Raleys program	8699	5,000	-	(5,000)
PCSPCD Grant	8699	-	200,000	200,000
SIG Wellness	8699	39,108	55,912	16,804
Other-Cell Towers, Misc.(0000/0000)	8699	899,324	766,939	(132,385)
Special Ed. Master Plan (6500/5001)	8792	6,167,520	6,161,980	(5,540)
TOTAL, OTHER LOCAL REVENUES		12,970,102	13,884,943	914,841
GRAND TOTAL, ALL REVENUES		167,105,131	169,706,560	1,711,455

EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2022-23 Estimated Actuals	2023-24 Tentative Budget	VARIANCE
CERTIFICATED SALARIES				
Teachers	1100	50,956,554	57,312,743	6,356,189
Teachers-Substitutes				
-Staff and Curriculum Dev.,Sp.Ed,Summer Sch., Categorical Progs.,General Secondary, etc.	1110	1,297,404	1,341,555	44,151
Teachers-Extra Assignments				
Categorical Progs.,Summ.Sch., Aca.Decath,Staff Dev.,Home Teaching,	1120	1,511,430	1,171,687	(339,743)
Teachers-Stipends	1190	434,574	394,492	(40,082)
Subtotal 1100 Series		54,199,962	60,220,477	6,020,515
Certif. Pupil Support-Couns.,Deans,Psych.,Misc.	1200	7,111,727	7,550,995	439,268
Certif. Pupil Support-substitutes	1210	12,528	-	(12,528)
Certif. Pupil Support-extra time	1220	19,800	9,400	(10,400)
Certif. Pupil Support-Librarians	1230	254,198	271,433	17,235
Certif. Pupil Support-Nurses	124x	939,936	1,019,516	79,580
Certif. Pupil Support-Stipends	1290	22,500	18,000	(4,500)
Certif. Supervisory/Administrative	13xx	7,306,104	8,204,435	898,331
Special Proj. Coord., Mentors	19xx	2,539,355	2,573,125	33,770
TOTAL, CERTIFICATED SALARIES		72,406,110	79,867,381	7,461,271
CLASSIFIED SALARIES				
Instructional Aides & Aide Subs.	2100	3,264,455	4,123,331	858,876
Coaches, Athletic Directors	2160	2,415,563	2,626,340	210,777
Classif. Support-Custodial/Maint.Monitors	2200	7,465,732	8,651,088	1,185,356
Bus Drivers/Mechanics	229X	1,705,394	2,020,463	315,069
Classif. /Supervisory/Admin./Board	23xx	1,386,301	1,496,032	109,731
Classif. Support-Secretarial/Clerical	24xx	6,028,364	6,547,125	518,761
Other Classified Salaries-- Technology, Technicians, Students, Misc.	29xx	1,212,814	1,273,281	60,467
TOTAL, CLASSIFIED SALARIES		23,478,623	26,737,660	3,259,037
proof total for 1000's and 2000's		95,884,733	106,605,041	10,720,308
EMPLOYEE BENEFITS				
STRS	3100	19,538,537	20,990,987	1,452,450
PERS	3200	5,224,832	6,611,905	1,387,073
FICA	3300	1,437,993	1,638,845	200,852
Medicare	331x	1,348,646	1,478,600	129,954
Health	3400	10,671,501	12,084,941	1,413,440
SUI	3500	467,697	51,295	(416,402)
W.Comp	3600	1,106,074	1,218,165	112,091
Life	3900	119,257	184,814	65,557
TOTAL, EMPLOYEE BENEFITS		39,914,537	44,259,552	4,345,015
Proof total for S & B's		135,799,270	150,864,593	15,065,323

EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2022-23 Estimated Actuals	2023-24 Tentative Budget	VARIANCE
BOOKS AND SUPPLIES				
Textbooks	4100	537,855	2,500,000	1,962,145
Books other than Textbooks	4200	167,936	106,079	(61,857)
Materials and Supplies	4300	5,018,805	6,282,749	1,263,944
Noncapitalized Equipment	4400	2,807,561	535,584	(2,271,977)
TOTAL, BOOKS AND SUPPLIES		8,532,157	9,424,412	892,255
SERVICES, OTHER OPERATING EXPENSES				
Travel-Conferences/Mileage	5200	866,508	564,217	(302,291)
Dues and Memberships	5300	114,531	100,507	(14,024)
Property, Casualty & Deductible	5400	1,929,693	985,527	(944,166)
Utilities & Housekeeping	5500	2,854,783	3,102,220	247,437
Rentals, Leases, and Repairs	5600	1,173,683	1,380,778	207,095
Other Svcs. & Exp.	58XX	6,940,089	4,980,538	(1,959,551)
Legal Services	5810	585,000	656,000	71,000
Audit	5811	56,000	58,200	2,200
Election Expense	5813	40,000	-	(40,000)
Non-Public School Tuition	5840	412,000	686,000	274,000
FS&L Categorical Project Reserves	5890	660,397	8,266,010	7,605,613
Telecommunication	5901/3	610,559	610,139	(420)
Postage	5902	36,642	43,950	7,308
TOTAL, SERVICES AND OPER. EXPENSES		16,279,885	21,434,086	5,154,201
CAPITAL OUTLAY				
Land Improvements	6170	59,969	213,000	153,031
Building Improvements	6200	486,951	11,000	(475,951)
Equipment Additions	6400	549,323	144,000	(405,323)
Equipment Replacements	6500	10,000	5,000	(5,000)
TOTAL, CAPITAL OUTLAY		1,106,243	373,000	(733,243)
OTHER OUTGOING (7100-7299,7400-7499)				
State Special Schools (G5001/F9200)	7130	9,066	9,066	-
Spec.Ed.Excess Cost from PCOE(G5001/F9200)	7142	660,106	950,000	289,894
TOTAL, OTHER OUTGOING		669,172	959,066	289,894
INTERPROG/INTERFD SUPP. (7300-7399)				
Indirect Costs to Cafeteria Fund 13 (G0000/F7200)	7350	(220,660)	(229,473)	(8,813)
Indirect Costs to Adult Fund 11 (G0000/F7200)	7351	(65,507)	(69,101)	(3,594)
Debt/COPs Interest Exp. (G0000/F9100)	7438	12,799	11,969	(830)
Debt/COPs Principal Pmt. (G0000/F9100)	7439	226,223	137,781	(88,442)
TOTAL INTERPROG/INTERFD SUPP.		(47,145)	(148,824)	(101,679)
TOTAL, EXPENDITURES 1000 THRU 7590		162,339,582	182,906,333	20,566,751
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		4,765,549	(13,199,773)	(18,855,296)

DESCRIPTION	SRC/ OBJ	2022-23 Estimated Actuals	2023-24 Tentative Budget	VARIANCE
D. OTHER FINANCING SOURCES/(USES)				
Transfers to:				
Sp. Bldg.Fund 40(G0000/F9300)	7612	1,300,000	-	(1,300,000)
Building Fund 25 (G0000/F9300)	7619	353,190	120,000	(233,190)
b) Total, Transfers to		1,653,190	120,000	(1,533,190)
2) All Other Sources/Uses				
Proceeds from Capital leases	8972	219,602	-	(219,602)
TOTAL, OTHER FINANCING SOURCES/(USES) (1a -1b + 2a - 2b + 3)		(1,433,588)	(120,000)	1,313,588
E. NET INCREASE (DECREASE) IN FUND BALANCE		3,331,961	(13,319,773)	(17,541,708)
FUND BALANCE DETAIL				
NET INCREASE (DECREASE) IN FUND BAL.		3,331,961	(13,319,773)	(17,541,708)
F. BEGINNING FUND BALANCE PLUS ADJ. AT JULY 1	9791	23,034,419	26,366,380	3,331,961
COMPONENTS OF ENDING FUND BALANCE				
Reserves and Restrictions.....				
Revolving Cash Fund	9711	10,000	10,000	-
Prepaid Items	9713	769,660	-	(769,660)
REU - Board 3%	9789	4,919,783	5,490,790	571,007
REU - State 3%	9789	4,919,783	5,490,790	571,007
Restricted	9740	7,000,918	518,177	(6,482,741)
Categorical & Site Base Budget Carryovers	9780	980,190	-	(980,190)
Undesignated/Unassigned		7,766,046	1,536,850	(6,229,196)
G. ENDING BALANCE COMPONENTS 6-30-XX	9790	26,366,380	13,046,607	(13,319,773)

Roseville Joint Union High School District Transportation Plan 2023-24

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

Currently Roseville Joint Union High School District (RJUHS) provides home-to-school transportation service to Roseville City School District (RCSD K-8) including pre-K, Kinder and 1-8 grades, as well as our high school students. There is no plan to increase or eliminate any of these current services. These services are provided in District-owned school buses operated by RJUHS school bus drivers.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

RJUHS currently provides transportation services to students identified under ESSA. This determination of student eligibility is determined and requested by the district's Homeless and Foster Youth Liaison in the Wellness Department. In the event that school bus transportation services cannot be accommodated, the district Wellness Department may offer alternative modes of transportation when practical, including, but not limited to, public transportation passes, parent/guardian reimbursement or qualified third-party transportation services. Students with disabilities are transported based on their Individualized Education Plan (IEP) and what the IEP team decides is needed for a particular student when discussing transportation services. All students, regardless of status, have full access to RJUHS transportation services and can easily apply for a bus pass.

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

RJUHS currently provides all students who qualify through Special Education or exceed the minimum walking distance access to home to school transportation services. Students identified as homeless, foster youth or on the National School Lunch Program and designated as free are all qualified for no-cost home-to-school transportation. Additionally, we consider English Learner students who are new to the country, refugees or migrants for no-cost transportation due to their identified status.

Consultations:

The district sought consultation from classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders. This was done by soliciting feedback via email, as well as presenting the draft plan as an information item at a regularly scheduled Board meeting where public comment could be received prior to final approval.

Revenue Calculation

Total 2022-23 Budgeted Transportation Expenses (Function 3600)	4,188,796.00
Less Capital Outlay (object 6XXX, Function 3600)	9,000.00
Less Nonagency Expenditures (Goal 7110, 7150, Function 3600)	-
Estimated 60% Reimbursement	2,507,877.60
Less 2022-23 Transportation add-on (from LCFF Calculator)	225,532.00
Total Revenue (Object 8590, Resource 0000)	2,282,345.60

Expenditures and Other Financing Uses

2000-2999 - Classified Salaries	2,303,282.79
3000-3999 - Employee Benefits	1,205,137.37
4000-4999 - Books and Supplies	634,089.12
5000-5999 - Services and other Operating Expenditures	79,776.24
6000-6999 - Capital Outlay	9,000.00
7000-7999 - Other Outgoing	-
Total Expenditures	4,231,285.52

Board Approval Date:

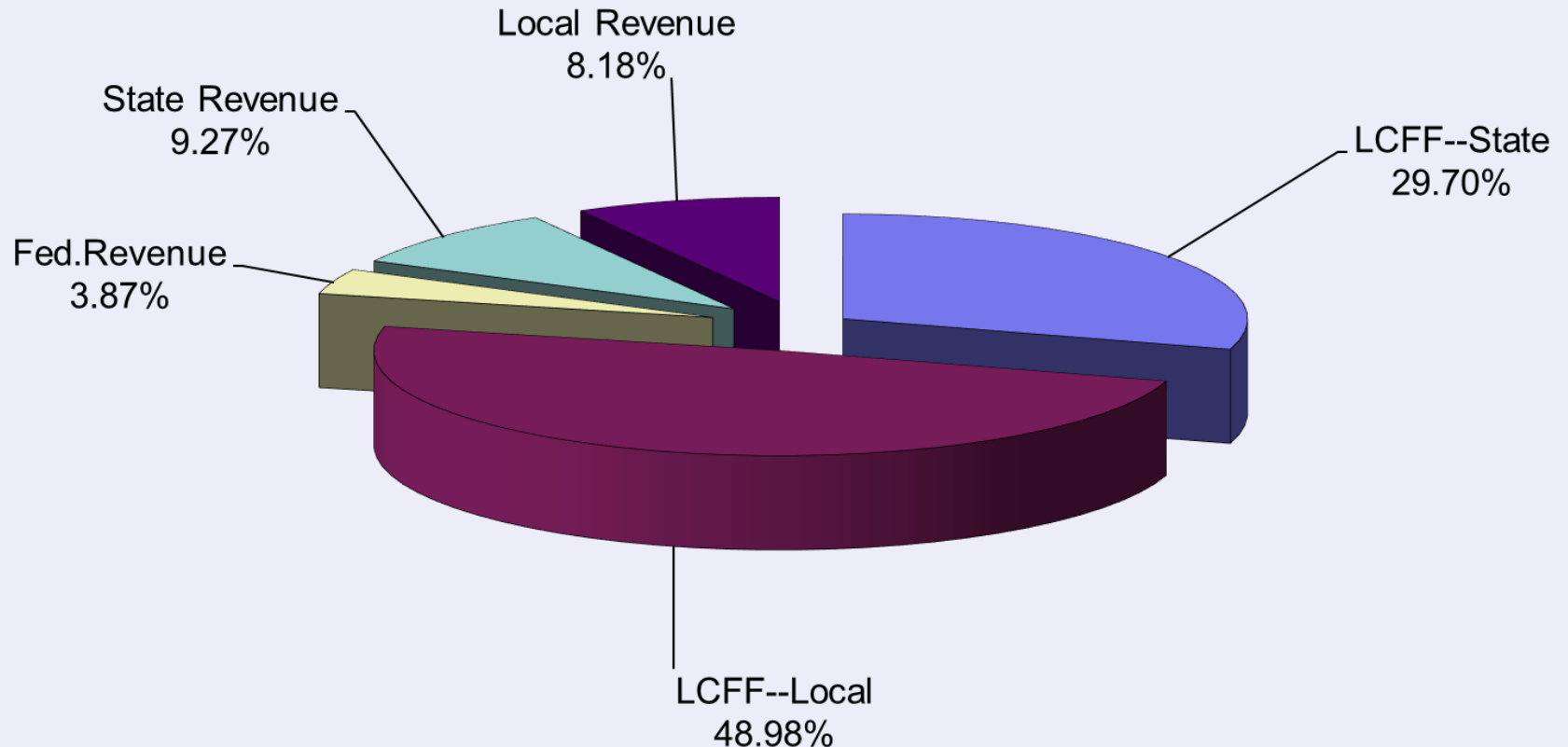
Target of March 9, 2023

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

*Based on 22-23 1st Interim

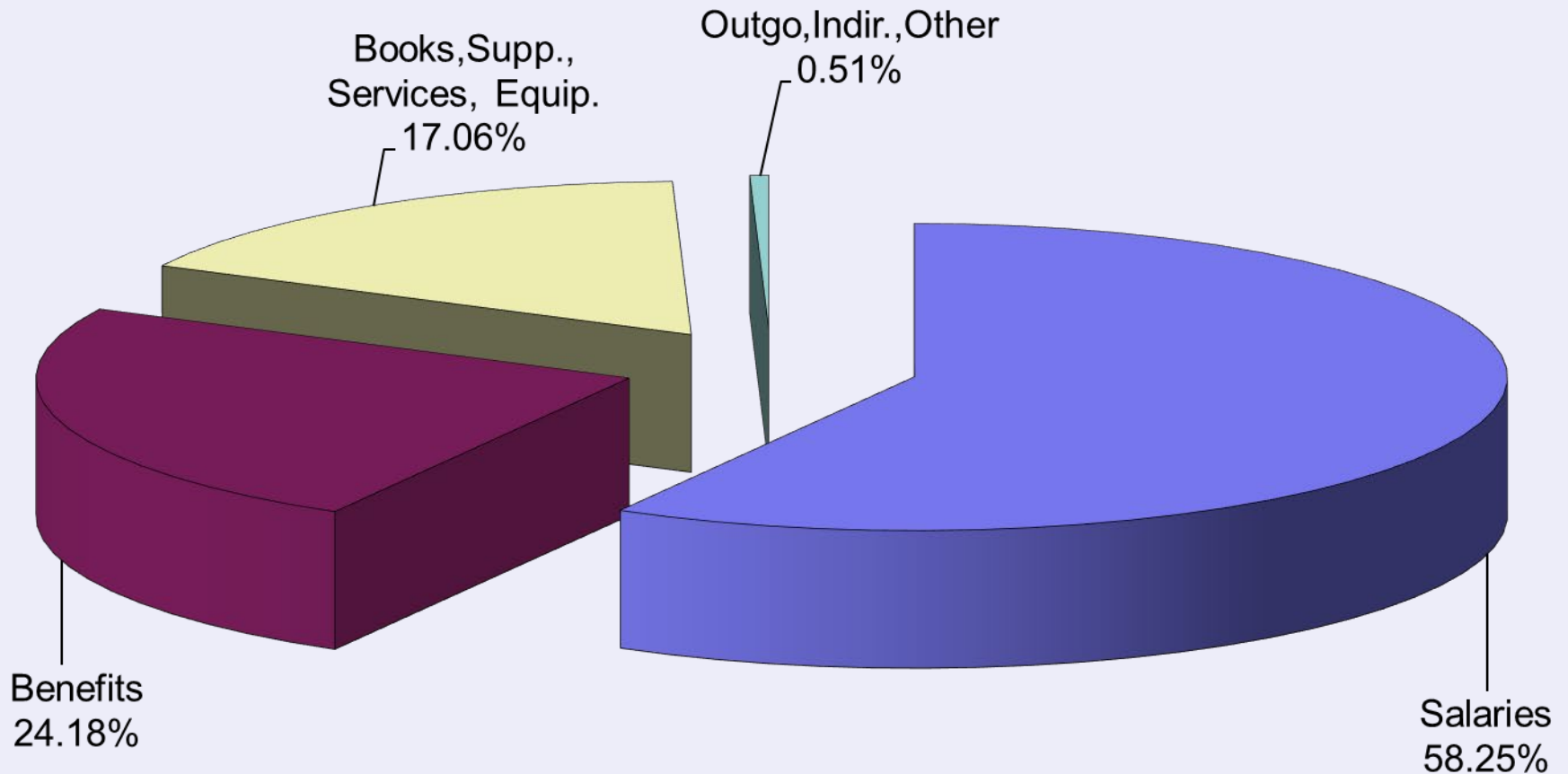
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)

RJUHSD Preliminary Budget FY 2023-24 at June 8, 2023



“Where it Comes From”

RJUHSD Preliminary Budget FY 2023-24 at June 8, 2023



“Where it Goes”
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Roseville Joint Union High School District

Revised Multi Year Projection

Tentative Budget as of 6/8/23

LCFF Multi-Year Projection

LAO LCFF Estimates

		MYP 22-23	MYP 23-24	MYP 24-25
		Estimated Actuals	Tentative Budget	Projected
(A)	Beginning Fund Balance	\$ 23,034,419	\$ 26,366,380	\$ 13,046,607
	Revenue: LCFF Sources	\$ 122,914,324	\$ 133,530,522	\$ 140,862,177
	Revenue: Other Sources	\$ 44,410,409	\$ 36,176,038	\$ 31,437,967
(a)	Total Revenue:	\$ 167,324,733	\$ 169,706,560	\$ 172,300,144
	Expenses	\$ 163,992,772	\$ 183,026,333	\$ 172,264,599
(b)	Total Expense:	\$ 163,992,772	\$ 183,026,333	\$ 172,264,599
(B)	(a-b) Incr/(Decr)	\$ 3,331,961	\$ (13,319,773)	\$ 35,545
(A+B)	Ending Fund Balance	\$ 26,366,380 16.08%	\$ 13,046,607 7.13%	\$ 13,082,152 7.59%
<i>COMPONENTS OF ENDING FUND BALANCE:</i>				
Nonspendable Components:				
	Revolving Cash	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
	Prepaid items	\$ 769,660 0.47%	\$ - 0.00%	\$ - 0.00%
	Subtotal Nonspendable	\$ 779,660 0.48%	\$ 10,000 0.01%	\$ 10,000 0.01%
	Restricted	\$ 7,000,918 4.27%	\$ 518,177 0.28%	\$ 668,290 0.39%
Assigned Components:				
	Categorical and Site-Base Carryovers	\$ 980,190 0.60%	\$ - 0.00%	\$ - 0.00%
	Subtotal Assigned	\$ 980,190 0.60%	\$ - 0.00%	\$ - 0.00%
Unassigned Components:				
	Resv. For Econ. Uncertainty - Board (3%)	\$ 4,919,783 3.00%	\$ 5,490,790 3.00%	\$ 5,167,938 3.00%
	Resv. For Econ. Uncertainty - State (3%)	\$ 4,919,783 3.00%	\$ 5,490,790 3.00%	\$ 5,167,938 3.00%
	Unassigned/Unappropriated Funds	\$ 7,766,046 4.74%	\$ 1,536,850 0.84%	\$ 2,067,986 1.20%
	Subtotal Unassigned	\$ 17,605,612 10.74%	\$ 12,518,430 6.84%	\$ 12,403,862 7.20%
	Ending Fund Balance	\$ 26,366,380 16.08%	\$ 13,046,607 7.13%	\$ 13,082,152 7.59%

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

Adopted Budget
2023-24 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	2023-24 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$12,518,430.00	Form 01
Total Assigned and Unassigned Ending Fund Balances		\$12,518,430.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$5,490,790.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$7,027,640.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund	\$5,490,790.00	Board 3% uncertainty reserve
01	General Fund/County School Service Fund	\$402,000.00	Annual increases in the PERS rate
01	General Fund/County School Service Fund	\$1,134,850.00	State budget fluctuations, multi-year expenses, rising expenditures, external imposed regulations
Total of Substantiated Needs		\$7,027,640.00	

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY OF OTHER FUNDS
FY 2023 - 2024 TENTATIVE BUDGET**

	Fund 11	Fund 13	Fund 14	Fund 15	Fund 17	Fund 40	Fund 41	Fund 73
	Adult	Cafeteria	Deferred Maint	Pupil Transp	Special Reserve	Special Reserve	Special Reserve	Scholar- ships
REVENUE	4,663,514	9,039,400	50,000	5,982,384	100,000	100,000	10,000	139,410
PROJECT/EXPENSE	(4,682,383)	(10,365,542)	(175,000)	(6,390,416)	0	0	0	(198,500)
TRANSFERS IN & SOURCES				46,967				
TRANSFERS OUT & USES								
Inc (Decr) In Fund Balance	(18,869)	(1,326,142)	(125,000)	(361,065)	100,000	100,000	10,000	(59,090)
Beg. Balance July 1	90,995	7,416,629	5,179,251	381,321	1,975,430	5,679,568	384,517	495,225
End Balance June 30	72,126	6,090,487	5,054,251	20,256	2,075,430	5,779,568	394,517	436,135

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY OF FACILITY FUNDS
FY 2023 - 2024 TENTATIVE BUDGET**

	Fd 25/8800 Developer Fees/ Bldg Fund	Fund 35 State Prop 51 Construction
REVENUE		
Developer Fees	8,800,000	
Interest	300,000	
Other Misc Income	0	
Total Revenue	9,100,000	0
PROJECT/EXPENSE	(21,347,084)	
TRANSFERS IN & SOURCES		
Transfers In	120,000	
Bond Sales	0	
Total Transfers & Sources	120,000	0
TRANSFERS OUT & USES		
Inc (Decr) in Fund Balance	(12,127,084)	0
Beg. Balance July 1	21,897,661	0
End Balance June 30	9,770,577	0

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

MAJOR FACILITY PROJECTS FY 2023-24

The projects listed below are larger projects that are expected to incur costs in the 2023-24 fiscal year:

1. District Office - New Building construction
2. Multiple Cell Tower Projects - Additional cell tower projects are in the works
3. Oakmont HS - Remove 6 portables Summer of 2023
4. Roseville HS - Classroom building, pool and tennis courts design work starting Summer of 2023
5. Woodcreek HS – Special Education Restroom Project
6. Stadium concessions/ticketing, snackbar projects at five sites

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

HIGHLIGHTS OF GOVERNOR'S STATE BUDGET MAY REVISE

- LCFF Base COLA finalized at 8.22%
- Additional cuts to Arts, Music Instructional Materials block grant – RJUHSD \$1,000,000
- Cut proposed to Learning Recovery Emergency block grant – RJUHSD \$1,800,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

PLANNED NEXT STEPS AT 6-8-23

➤ **State Budget Adoption Impacts**

- Analyze Governor's 2023-24 Enacted Budget for any necessary changes to District's adopted budget and MYP

➤ **Post Budget Adoption**

- Prepare the District's 2022-23 Unaudited Actuals for the Board in September