

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
ROSEVILLE, CALIFORNIA

**FY 2022-23
TENTATIVE BUDGET**



June 9, 2022

BOARD OF TRUSTEES

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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
TENTATIVE BUDGET
June 9, 2022

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ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

2022-23 KEY STAFF POSITIONS

@ June 9, 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 2021-22, Lindsey Cutts, Interim 2022-23, 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

June 9, 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

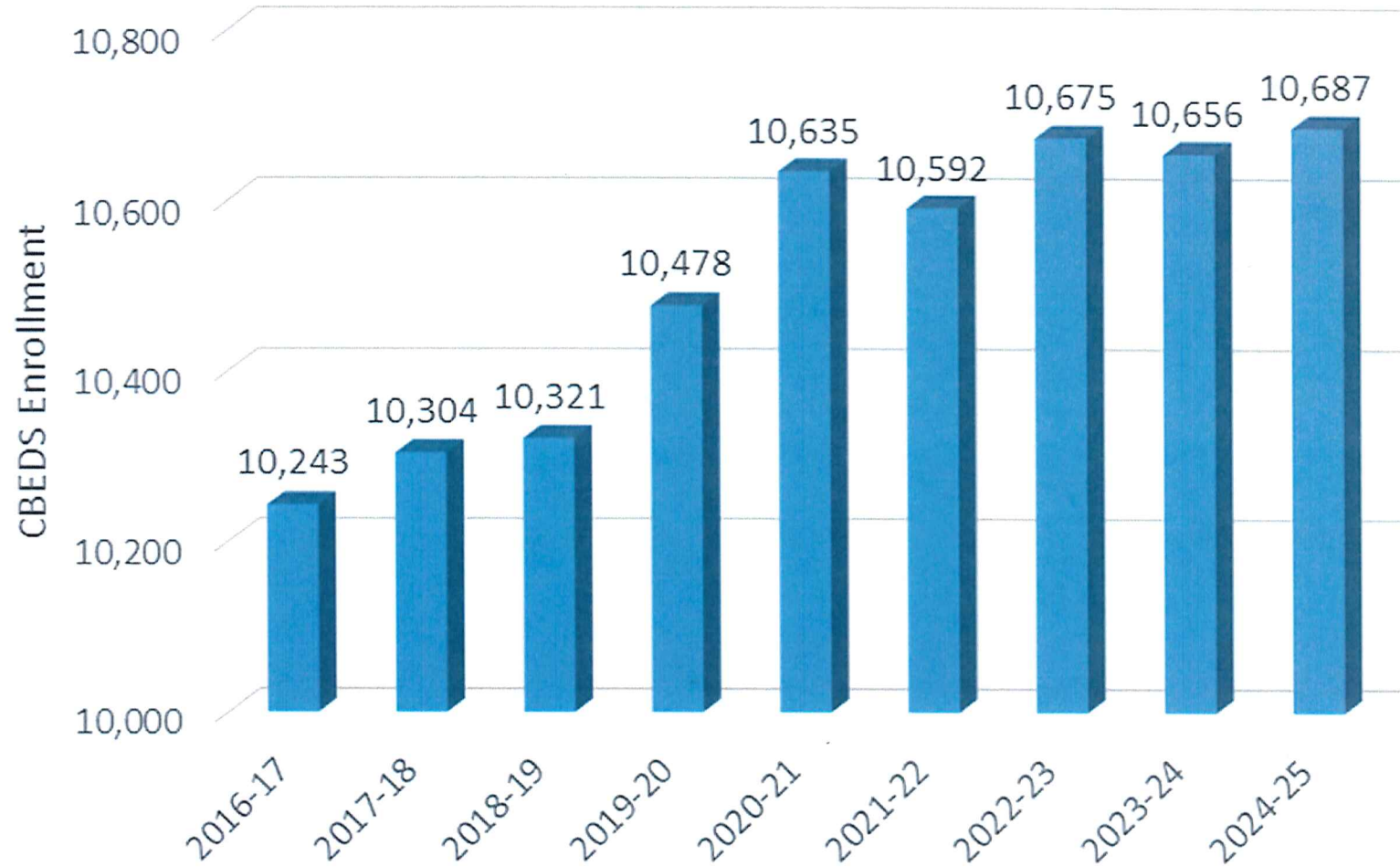
ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
Enrollment Data
FY 2022-23

Tentative Budget June 9, 2022

	2021-22	2022-23	2023-24	2024-25
CBEDS ENROLLMENT	Actual	Projection	Projection	Projection
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
TOTAL STATE AID ENROLLMENT	10592	10675	10656	10687
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
Net Resident Students	11684	11767	11748	11779

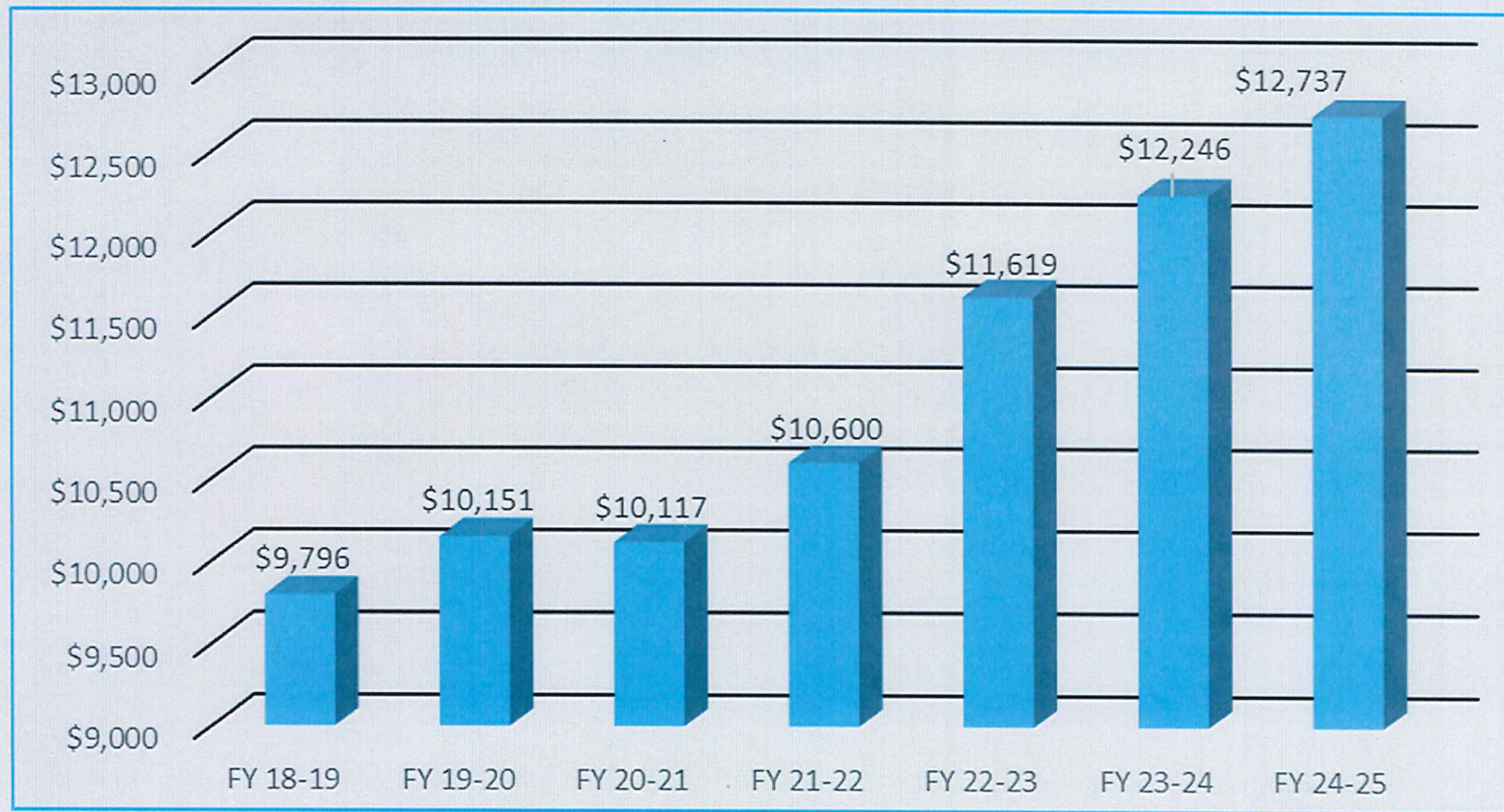
RJUHSD Enrollment Overview

CBEDS Enrollment/Projections



RJUHSD Local Control Funding Formula per ADA

RJUHSD Local Control Funding Formula per ADA



ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
FOUR YEAR COMPARATIVE LCFF BUDGET IMPACTS
Tentative Budget 6/9/22 based on State Dept. of Finance Projections

<i>LCFF 4 Year Summary</i> Tentative Budget 6/9/22	21/22 Est. Actuals	22/23 Tentative	23/24 Projection	24/25 Projection
Prior Year LCFF \$/ADA	\$10,117.00	\$10,600.00	\$11,619.00	\$12,246.00
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	\$627.00	\$491.00
% Change in District LCFF	4.77%	9.61%	5.40%	4.01%
Current LCFF \$/ADA	\$10,600.00	\$11,619.00	\$12,246.00	\$12,737.00

New Positions, Changes & Reclassifications FY 2022-23

Positions	Job Class: RSEA, CSEA, Admin, Support, CI Mngr, Conf	Location/Site	Justification	FTE	LCAP Supplemental	Categorical Funds	Unrestricted Funds	Impact to GF
West Park								
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
Subtotal								\$309,811
Roseville Pathways								
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
Subtotal								\$ (52,377)
Districtwide								
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: RSEA, CSEA, Admin, Support, CI Mngr, Conf</u>	<u>Location/Site</u>	<u>Justification</u>	<u>FTE</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted 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
Grand Total								\$ 458,051.00

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2022-23 BUDGET OVERVIEW
GENERAL FUND AT 6-9-22

➤ **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 (pre 2022-23 Settlements:
 - \$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
	Total	\$ 4,823,547	\$ 5,201,400
			*
	*includes projected 21-22 carryover of \$100,957		

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2022/23
Tentative Budget at June 9, 2022

EXECUTIVE SUMMARY

DESCRIPTION	SRC/ OBJ	2021-22 Estimated Actuals	2022-23 Tentative Budget	VARIANCE
A. REVENUES				
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
5. TOTAL REVENUES		139,490,145	168,773,472	29,283,327
B. EXPENDITURES				
1. Salaries-Certificated		66,464,337	66,004,869	(459,468)
2. Salaries-Classified		20,852,057	22,031,714	1,179,657
3. Employee Benefits		36,464,306	40,617,614	4,153,308
4. Books & Supplies		9,803,397	7,967,527	(1,835,870)
5. Services, Other Operating Expenses		12,722,381	32,218,772	19,496,391
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)
9. TOTAL EXPENDITURES (1000-7590)		147,902,510	169,923,079	22,020,569
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(8,412,365)	(1,149,607)	7,262,758
D. OTHER FINANCING SOURCES/(USES)		(5,859,359)	(41,761)	5,817,598
E. NET INCR.(DECR.) TOTAL		(14,271,724)	(1,191,368)	13,080,356
F. BEGINNING FUND BAL. 7/1		32,692,931	18,421,207	(14,271,724)
G. ENDING FUND BALANCE 6/30		18,421,207	17,229,839	(1,191,368)
(1) Calculation of Current Year's Operations				
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	

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2022/23
Tentative Budget at June 9, 2022

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2021-22 Estimated Actuals	2022-23 Tentative Budget	VARIANCE
LCFF SOURCES				
Principal Apportionment				
State Aid-Current Year	8011	37,744,100	50,404,778	12,660,678
State Aid-Education Protection Account	8012	2,001,878	2,014,320	12,442
County and District Taxes	8041	75,976,928	75,000,000	(976,928)
SUB TOTAL		115,722,906	127,419,098	11,696,192
Revenue Limit Transfer (Adult Ed & Def Maint)	8091	(3,508,275)	(8,275)	3,500,000
Transfers to Charter Schools in lieu of property taxes	8096	(9,624,595)	(10,397,244)	(772,649)
Property Tax Transfers - SELPA	8097	1,887,371	1,887,371	-
SUB TOTAL, LCFF SOURCES		104,477,407	118,900,950	14,423,543
TOTAL, LCFF SOURCES		104,477,407	118,900,950	14,423,543
FEDERAL REVENUES				
Special Ed.-PI 94-142 (3310/5001)	8181	1,615,431	1,615,431	-
IDEA Mental Health (3327)	8182	136,998	116,557	(20,441)
Medi-Cal Admin. Activities (0006)	8290	200,000	200,000	-
ESSER	8290	46	-	(46)
ESSER II	8290	(3,796)	-	3,796
ESSER III	8290	1,307,812	3,360,934	2,053,122
ESSER III- learning loss	8290	422,532	744,654	322,122
ELO- ESSER II	8290	744,660	318,872	(425,788)
ELO- GEER II	8290	244,090	-	(244,090)
ELO- ESSER III	8290	368,051	325,249	(42,802)
ELO- ESSER III SR	8290	540,610	654,519	113,909
TITLE I - Basic (3010/1140)	8290	1,209,604	1,620,268	410,664
CSI (3182)	8290	659,325	306,548	(352,777)
Voc. Ed. PI 576- (3550/1140)	8290	172,705	185,497	12,792
TITLE II, Teacher Quality (4035/1140)	8290	160,717	257,238	96,521
TITLE IV, Student Support (4127/1140)	8290	43,108	78,663	35,555
TITLE III - Immigrant (4201/1140)	8290	9,156	19,170	10,014
TITLE III- Limited Eng.Prof. Std. (4203/1140)	8290	44,531	68,959	24,428
TITLE X- McKinney-Vento (5630)	8290	58,129	48,700	(9,429)
TITLE X- ARP- Homeless	8290	-	17,173	17,173
TITLE X- ARP- Homeless II	8290	-	48,750	48,750
Medi-Cal Billing Option (5640)	8290	30,000	-	(30,000)
We Can Work (5810)	8290	69,993	98,288	28,295
TOTAL, FEDERAL REVENUES		8,033,702	10,085,470	2,051,768
OTHER STATE REVENUES				
Mandated Cost Reimb. (0020/0000)E	8550	630,961	13,949,939	13,318,978
Lottery Income Unrestricted (1100/0000)E	8560	1,674,028	1,655,265	(18,763)
Lottery Income Restricted (6300/0000)E	8560	665,956	660,075	(5,881)
Educator Effectiveness	8590	2,205,165	-	(2,205,165)
Other State.--CELDT/Student ID (0000)	8590	1,500	15,000	13,500
CTEIG (state) (6387)	8590	1,006,974	2,215,024	1,208,050
Special Ed. Mental Health Prop 98 (6512 & 6546)	8590	670,303	670,303	-
Special Education-Workability (6520)	8590	194,275	194,275	-
TUPE Tier 2 (6690)	8590	174,307	167,396	(6,911)
TUPE (6695)	8590	212,040	250,000	37,960
Kitchen upgrades	8590	25,000	-	(25,000)
FS Staff training	8590	94,717	-	(94,717)
Health Academy-OHS (R7220/G1420)	8590	85,395	106,000	20,605
A-G Access	8590	874,939	-	(874,939)
A-G Learning Loss	8590	328,011	-	(328,011)
Classified EE Summer assistance program (7415)	8590	237,778	254,303	16,525
IPI (7422)	8590	-	-	-
ELO (7425)	8590	(1,764)	-	1,764
STRS On-Behalf Pension (7690)	8590	6,948,304	7,235,822	287,518
TOTAL, OTHER STATE REVENUES		16,027,889	27,373,402	11,345,513

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2022/23
Tentative Budget at June 9, 2022

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2021-22 Estimated Actuals	2022-23 Tentative Budget	VARIANCE
OTHER LOCAL REVENUES				
Community Redevelopment Funds	8625	531,000	558,000	27,000
Sale of Equipment/Supplies	8631	6,679	24,000	17,321
Food Sales	8634	931	-	(931)
Use of Facilities (0000/0000)	8650	390,000	475,000	85,000
Interest-Regular	8660	38,000	58,000	20,000
-Student Fees (7230/0000)	8675	50,000	50,000	-
-Districts-HTS (7230/0000)	8677	1,400,000	1,450,000	50,000
-Charter oversight fee-1%	8677	138,479	164,163	25,684
Strong workforce grant- WBL	8677	278,403	230,000	(48,403)
Strong workforce grant- Industry	8677	36,454	35,000	(1,454)
Strong workforce grant- RAS	8677	215,431	330,000	114,569
Strong workforce grant- CMA	8677	34,827	74,760	39,933
Strong workforce grant- CTE & DE	8677	-	299,170	299,170
Strong workforce grant- Ed Pathway	8677	13,996	255,292	241,296
-Other Revenues (0073/0000)	8699	150,000	150,000	-
-Transportation-Other (7230/0000)	8699	70,241	-	(70,241)
Unrestricted donations	8699	18,695	-	(18,695)
Student Fees	8699	76,010	-	(76,010)
Boosters	8699	286,897	361,346	74,449
Adopted textbooks	8699	5,332	-	(5,332)
Special Ed- stale date checks	8699	379	-	(379)
Medi-cal	8699	-	30,000	30,000
Special Ed	8699	197	-	(197)
Special Ed Workability	8699	209	-	(209)
Transportation- Sp Ed	8699	16,635	-	(16,635)
Chromebook protection plan	8699	70,000	70,000	-
Restricted donations	8699	13,417	1,650	(11,767)
Local Prog - AP and IB Testing (9625)	8699	448,812	466,000	17,188
Local Prog - PSAT Testing (9630)	8699	5,215	7,500	2,285
IB Testing	8699	78,823	80,000	1,177
Physical Ed support	8699	107,033	95,000	(12,033)
Physicals	8699	6,879	6,000	(879)
Cal-HOSA	8699	2,000	-	(2,000)
Unified Sports	8699	2,500	2,500	-
Kaiser Wellness	8699	25,000	-	(25,000)
PCSPCD Grant	8699	200,000	-	(200,000)
SIG Wellness	8699	48,128	52,880	4,752
Other-Cell Towers, Misc.(0000/0000)	8699	815,685	718,529	(97,156)
Special Ed. Master Plan (6500/5001)	8792	5,368,860	6,368,860	1,000,000
TOTAL, OTHER LOCAL REVENUES		10,951,147	12,413,650	1,462,503
GRAND TOTAL, ALL REVENUES		139,490,145	168,773,472	29,283,327

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2022/23
Tentative Budget at June 9, 2022

EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2021-22 Estimated Actuals	2022-23 Tentative Budget	VARIANCE
CERTIFICATED SALARIES				
Teachers	1100	47,604,017	46,522,348	(1,081,669)
Teachers-Substitutes				
-Staff and Curriculum Dev., Sp.Ed, Summer Sch., Categorical Progs., General Secondary, etc.	1110	1,091,164	1,024,155	(67,009)
Teachers-Extra Assignments				
Categorical Progs., Summ. Sch., Aca. Decath, Staff Dev., Home Teaching,	1120	956,308	850,365	(105,943)
Teachers-Substitutes Long Term	1130	80,000	50,000	(30,000)
Teachers-Stipends	1190	620,007	475,866	(144,141)
Subtotal 1100 Series		50,351,496	48,922,734	(1,428,762)
Certif. Pupil Support-Couns., Deans, Psych., Misc.	1200	6,405,375	6,892,326	486,951
Certif. Pupil Support-substitutes	1210	14,500	-	(14,500)
Certif. Pupil Support-extra time	1220	9,000	9,400	400
Certif. Pupil Support-Librarians	1230	340,322	228,386	(111,936)
Certif. Pupil Support-Nurses	124x	894,487	899,441	4,954
Certif. Pupil Support-Stipends	1290	48,000	5,500	(42,500)
Certif. Supervisory/Administrative	13xx	6,708,087	6,846,221	138,134
Special Proj. Coord., Mentors	19xx	1,693,070	2,200,861	507,791
TOTAL, CERTIFICATED SALARIES		66,464,337	66,004,869	(459,468)
CLASSIFIED SALARIES				
Instructional Aides & Aide Subs.	2100	3,216,281	3,677,251	460,970
Coaches, Athletic Directors	2160	1,825,764	2,360,763	534,999
Classif. Support-Custodial/Maint. Monitors	2200	6,387,891	6,858,158	470,267
Bus Drivers/Mechanics	229X	1,574,671	1,683,645	108,974
Classif. /Supervisory/Admin./Board	23xx	1,252,305	1,275,404	23,099
Classif. Support-Secretarial/Clerical	24xx	5,484,948	5,755,472	270,524
Other Classified Salaries-- Technology, Technicians, Students, Misc.	29xx	1,110,197	421,021	(689,176)
TOTAL, CLASSIFIED SALARIES		20,852,057	22,031,714	1,179,657
proof total for 1000's and 2000's		87,316,394	88,036,583	720,189
EMPLOYEE BENEFITS				
STRS	3100	17,886,901	19,727,219	1,840,318
PERS	3200	4,312,311	5,083,368	771,057
FICA	3300	1,271,958	1,335,190	63,232
Medicare	331x	1,218,799	1,236,147	17,348
Health	3400	10,378,035	11,609,950	1,231,915
SUI	3500	422,991	429,190	6,199
W.Comp	3600	856,825	1,014,159	157,334
Life	3900	116,486	182,391	65,905
TOTAL, EMPLOYEE BENEFITS		36,464,306	40,617,614	4,153,308
Proof total for S & B's		123,780,700	128,654,197	4,873,497

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2022/23
Tentative Budget at June 9, 2022

EXPENDITURE DETAIL

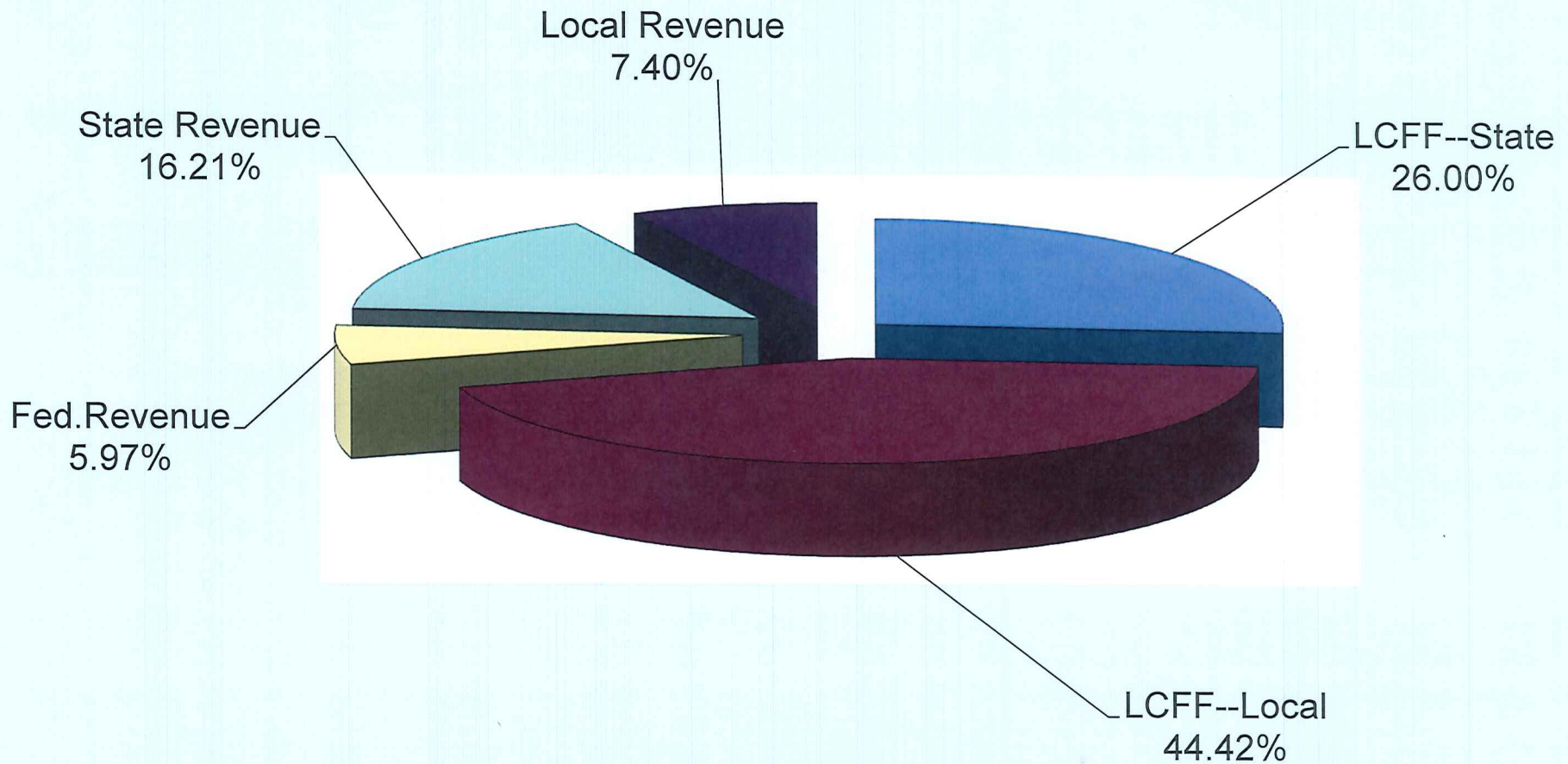
DESCRIPTION	SRC/ OBJ	2021-22 Estimated Actuals	2022-23 Tentative Budget	VARIANCE
BOOKS AND SUPPLIES				
Textbooks	4100	194,643	750,000	555,357
Books other than Textbooks	4200	292,637	83,756	(208,881)
Materials and Supplies	4300	5,860,150	5,794,913	(65,237)
Pupil Transportation Supplies	433X	1,500	-	(1,500)
Noncapitalized Equipment	4400	3,454,467	1,338,858	(2,115,609)
TOTAL, BOOKS AND SUPPLIES		9,803,397	7,967,527	(1,835,870)
SERVICES, OTHER OPERATING EXPENSES				
Travel-Conferences/Mileage	5200	604,021	473,141	(130,880)
Dues and Memberships	5300	63,224	54,641	(8,583)
Property, Casualty & Deductible	5400	1,496,581	1,586,614	90,033
Utilities & Housekeeping	5500	2,524,644	2,774,500	249,856
Rentals, Leases, and Repairs	5600	811,904	1,600,647	788,743
Other Svcs. & Exp.	58XX	6,864,211	4,198,536	(2,665,675)
Legal Services	5810	470,000	531,500	61,500
Audit	5811	54,800	56,000	1,200
Election Expense	5813	-	140,000	140,000
Non-Public School Tuition	5840	794,131	1,076,000	281,869
FS&L Categorical Project Reserves	5890	(1,616,149)	19,095,508	20,711,657
Telecommunication	5901/3	594,071	598,785	4,714
Postage	5902	60,943	32,900	(28,043)
TOTAL, SERVICES AND OPER. EXPENSES		12,722,381	32,218,772	19,496,391
CAPITAL OUTLAY				
Land Improvements	6170	227,869	5,050	(222,819)
Building Improvements	6200	73,892	28,000	(45,892)
Equipment Additions	6400	510,449	97,739	(412,710)
Equipment Replacements	6500	14,500	10,000	(4,500)
TOTAL, CAPITAL OUTLAY		826,710	140,789	(685,921)
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	734,564	855,000	120,436
Transfer of Pass-Thru Revenue	7211	-	135,000	135,000
TOTAL, OTHER OUTGOING		743,630	999,066	255,436
INTERPROG/INTERFD SUPP. (7300-7399)				
Indirect Costs to Cafeteria Fund 13 (G0000/F7200)	7350	(138,296)	(203,781)	(65,485)
Indirect Costs to Adult Fund 11 (G0000/F7200)	7351	(60,243)	(58,623)	1,620
Debt/COPs Interest Exp. (G0000/F9100)	7438	10,170	12,798	2,628
Debt/COPs Principal Pmt. (G0000/F9100)	7439	214,061	192,334	(21,727)
TOTAL INTERPROG/INTERFD SUPP.		25,692	(57,272)	(82,964)
TOTAL, EXPENDITURES 1000 THRU 7590		147,902,510	169,923,079	22,020,569
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(8,412,365)	(1,149,607)	7,262,758

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2022/23
Tentative Budget at June 9, 2022

DESCRIPTION	SRC/ OBJ	2021-22 Estimated Actuals	2022-23 Tentative Budget	VARIANCE
D. OTHER FINANCING SOURCES/(USES)				
Transfers to:				
Sp. Bldg. Fund 40(G0000/F9300)	7612	4,750,000	-	(4,750,000)
Building Fund 25 (G0000/F9300)	7619	120,000	120,000	-
Transp. Equip. Fd.15 & 41 (G0000/F9300)	7619	1,070,359	-	(1,070,359)
b) Total, Transfers to		5,940,359	120,000	(5,820,359)
2) All Other Sources/Uses				
Proceeds from Capital leases	8972	81,000	78,239	(2,761)
TOTAL, OTHER FINANCING SOURCES/(USES) (1a -1b + 2a - 2b + 3)		(5,859,359)	(41,761)	5,817,598
E. NET INCREASE (DECREASE) IN FUND BALANCE		(14,271,724)	(1,191,368)	13,080,356
FUND BALANCE DETAIL				
NET INCREASE (DECREASE) IN FUND BAL.		(14,271,724)	(1,191,368)	13,080,356
F. BEGINNING FUND BALANCE PLUS ADJ. AT JULY 1	9791	32,692,931	18,421,207	(14,271,724)
COMPONENTS OF ENDING FUND BALANCE				
Reserves and Restrictions.....				
Revolving Cash Fund	9711	10,000	10,000	-
Prepaid Items	9713	162,965	-	(162,965)
REU - Board 3%	9789	4,615,286	5,101,292	486,006
REU - State 3%	9789	4,615,286	5,101,292	486,006
Restricted	9740	4,870,746	815,856	(4,054,890)
Categorical & Site Base Budget Carryovers	9780	852,564	-	(852,564)
Undesignated/Unassigned		3,294,360	6,201,399	2,907,039
G. ENDING BALANCE COMPONENTS 6-30-XX	9790	18,421,207	17,229,839	(1,191,368)

Roseville Joint Union High School District
Tentative Budget FY 2022-23
at June 9, 2022

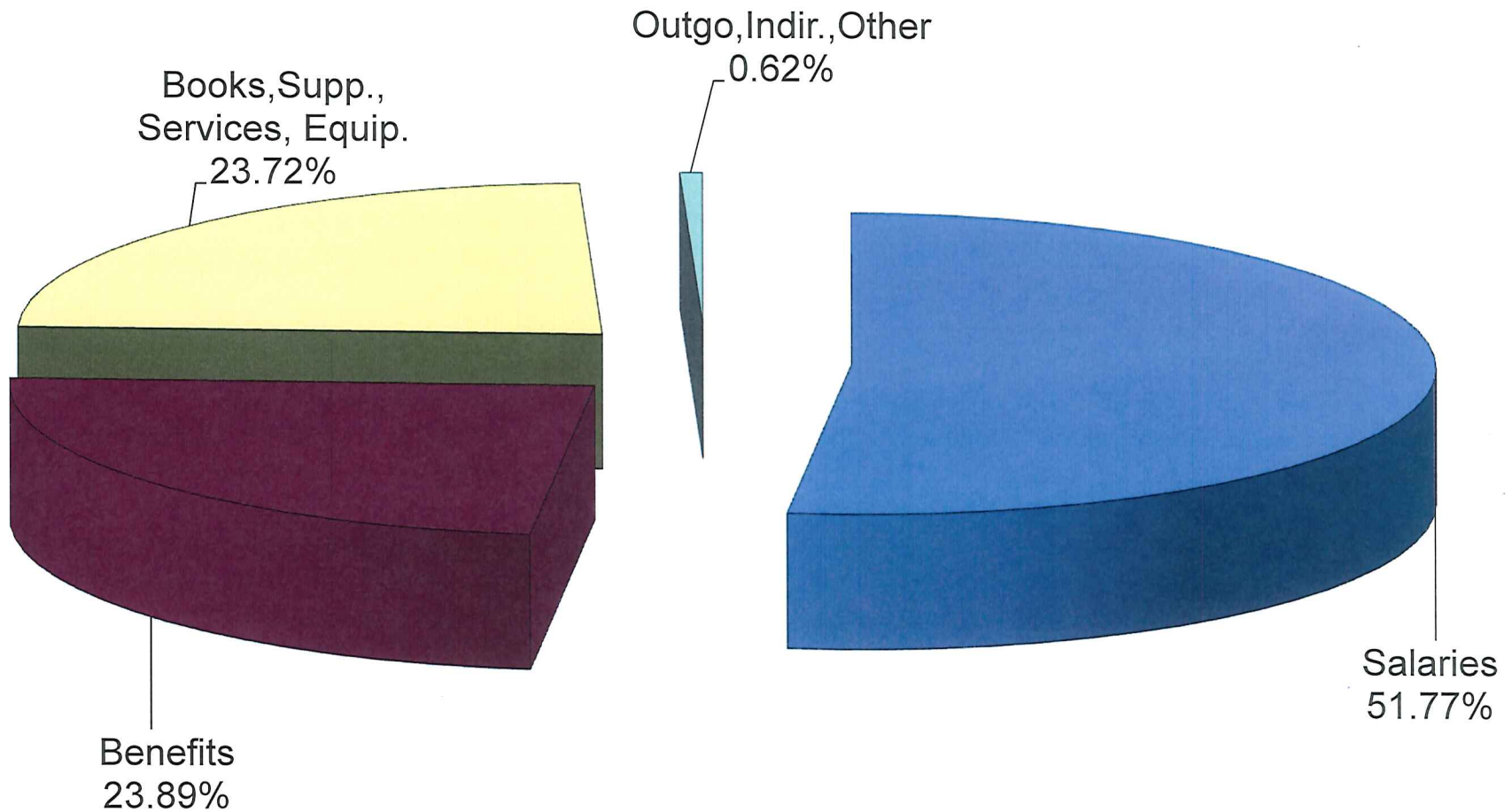
"Where it Comes From" - As a Percentage of Total Revenue



"Where It Comes From"

Roseville Joint Union High School District
Tentative Budget FY 2022-23
at June 9, 2022

"Where it Goes" - As a Percentage of Total Expenditures



"Where It Goes"

Roseville Joint Union High School District

Revised Multi Year Projection
Tentative Budget as of 6/9/22

LCFF Multi-Year Projection

CA Department of Finance (DOF) LCFF Estimates

LCFF Multi-Year Projection				MYP		MYP		MYP		MYP			
CA Department of Finance (DOF) LCFF Estimates				21-22		22-23		23-24		24-25			
		Estimated Actuals		Tentative Budget		Projected		Projected		Projected			
(A)	Beginning Fund Balance:	\$	32,692,931	\$	18,421,207	\$	17,229,839	\$	16,120,043				
	Revenue: LCFF Sources	\$	104,477,407	\$	118,900,950	\$	125,217,203	\$	129,396,698				
	Revenue: Other Sources	\$	35,093,738	\$	49,950,761	\$	30,242,556	\$	31,358,545				
(a)	Total Revenue:	\$	139,571,145	\$	168,851,711	\$	155,459,759	\$	160,755,243				
	Expenses	\$	153,842,869	\$	170,043,079	\$	156,569,555	\$	158,202,633				
(b)	Total Expense:	\$	153,842,869	\$	170,043,079	\$	156,569,555	\$	158,202,633				
(B)	(a-b) Incr/(Decr)	\$	(14,271,724)	\$	(1,191,368)	\$	(1,109,796)	\$	2,552,610				
(A+B)	Ending Fund Balance	\$	18,421,207	11.97%	\$	17,229,839	10.13%	\$	16,120,043	10.30%	\$	18,672,653	11.80%
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	\$	162,965	0.11%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
	Subtotal Nonspendable	\$	172,965	0.11%	\$	10,000	0.01%	\$	10,000	0.01%	\$	10,000	0.01%
	Restricted	\$	4,870,746	3.17%	\$	815,856	0.48%	\$	1,057,069	0.68%	\$	1,335,850	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%	\$	4,697,087	3.00%	\$	4,746,079	3.00%
	Resv. For Econ. Uncertainty - State (3%)	\$	4,615,286	3.00%	\$	5,101,292	3.00%	\$	4,697,087	3.00%	\$	4,746,079	3.00%
	Unassigned/Unappropriated Funds	\$	3,294,360	2.14%	\$	6,201,399	3.65%	\$	5,658,800	3.61%	\$	7,834,645	4.95%
	Subtotal Unassigned	\$	12,524,932	8.14%	\$	16,403,983	9.65%	\$	15,052,974	9.61%	\$	17,326,803	10.95%
	Ending Fund Balance	\$	18,421,207	11.97%	\$	17,229,839	10.13%	\$	16,120,043	10.30%	\$	18,672,653	11.80%

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	\$1,109,796.00	subsequent years' deficit spending
01	General Fund/County School Service Fund	\$4,906,334.00	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 FUNDS 11, 13, 14, 15, 17, 40, 41, 73
ADOPTED BUDGET**

ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2023

<u>Revenues</u>	<u>Fund 11 Adult Ed</u>	<u>Fund 13 Cafeteria</u>	<u>Fund 14 Deferred Maint</u>	<u>Fund 15 Pupil Trans</u>	<u>Fund 17 Spec Reserve</u>	<u>Fund 40 Spec Reserve</u>	<u>Fund 41 Spec Reserve</u>	<u>Fund 73 Scholarship</u>
80xx-81xx Revenue Transferred from the General Fund	8,275							
82xx Federal Revenues	254,542	9,470,000						
8311,85xx State Revenues	3,888,507	690,000	1,158,795					
86xx-87xx Other Local Income	145,995	731,727		12,000	25,000			75,620
8660 Interest	200	5,000	8,000	1,000		6,000	1,200	
87xx Other Local Revenue				894,000				
Total Revenues	4,297,519	10,896,727	1,166,795	907,000	25,000	6,000	1,200	75,620
<u>Expenditures</u>								
1xxx-3xxx's Salaries, Benefits	1,574,971	2,887,217						
4xxx Books & Supplies, Non-Capitalized Equip	47,309	3,400,300						
5xxx Other Services & Expenditures	44,273	171,500	100,000	19,519				300
5850 Scholarship Awards								152,550
60xx-63xx Site & Building Improvements			1,300,000	1,427,835		1,000,000		
64xx-65xx Furniture and Equipment	6,000	130,000					100,000	
7xxx Other Outgo	2,502,292			219,361				
73xx Support Costs	58,623	203,781						
Total Expenditures	4,233,468	6,792,798	1,400,000	1,666,715	0	1,000,000	100,000	152,850
<u>Other Sources/Uses</u>								
89xx Transfers In, Lease Purchase Revenue				150,816				
76xx Transfers Out, Other Uses								
Increase(Decrease) in Fund Balance	64,051	4,103,929	(233,205)	(608,899)	25,000	(994,000)	(98,800)	(77,230)
Beginning Fund Balance at July 1	51,885	6,022,712	4,170,889	626,019	1,000,000	5,739,509	400,408	541,971
Ending Fund Balance at June 30	115,936	10,126,641	3,937,684	17,120	1,025,000	4,745,509	301,608	464,741

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
DEVELOPER FEE AND PROP 51 FUNDS
ADOPTED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2023**

Revenues	Fund 25/8800 Dev Fees	Fund 35 State Prop 51	Total
Developer Fees	9,000,000		9,000,000
Interest	50,000		50,000
Other Misc Revenue			
State Apportionment		2,665,992	2,665,992
Total Revenues	9,050,000	2,665,992	11,715,992
Expenditures			
Salaries & Benefits	513,449		513,449
Supplies	539,077		539,077
Outside Services (Legal, Tech., etc.)	798,879		798,879
Site Purchase & Development			0
Architect & State Fees			0
Reconstruction			0
New Construction & Leases	29,100,000		29,100,000
Testing and Inspections			0
Capital Outlay			0
Total Expenditures	30,951,405	0	30,951,405
Other Sources/Uses			
Transfers In, Lease Purchase Revenue	2,785,992	(2,665,992)	120,000
Proceeds from C.O.P./Bonds	0		0
Increase(Decrease) in Fund Balance	(19,115,413)	0	(19,115,413)
Beginning Fund Balance at July 1	20,363,273	0	20,363,273
Ending Fund Balance at June 30	1,247,860	0	1,247,860

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 – RJUHSD \$1,158,795
- No proposal to address PERS/STRS pension costs

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

PLANNED NEXT STEPS AT 6-9-22

➤ **State Budget Adoption Impacts**

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

Material changes will be brought back to the Board within 45 days

➤ **Post Budget Adoption**

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