

**Roseville Joint Union
High School District**

**FY 2018-19
ADOPTED
BUDGET**

**ROSEVILLE, CALIFORNIA
BUDGET ADOPTION AT
BOARD MEETING
JUNE 12, 2018**

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

ROSEVILLE, CALIFORNIA

**FY 2018-19
TENTATIVE BUDGET**



June 12, 2018

BOARD OF TRUSTEES

Paige K. Stauss, President
Julie K. Hirota, Vice President
Andrew C. Tagg, Clerk
Gary T. Johnson, Member
Scott E. Huber, Member

Approved by:

Ron Severson
Superintendent

Prepared by:

Joe Landon, CPA
Assistant Superintendent, Business Services

Lauren McGhee, CPA
Director of Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
TENTATIVE BUDGET
June 12, 2018

TABLE OF CONTENTS

| | Page |
|--|------|
| Cover Sheet | 1 |
| Table of Contents | 2 |
| I. Key Staff Positions | 3 |
| II. District Overview | |
| a) Facilities Overview | 4 |
| b) District Goals | 5 |
| III. Overview of Budget Process 2017-18 | |
| a) Budget Purposes, Constraints & Guidelines | 6 |
| IV. General Fund Budget 2017-18 | |
| a) Enrollment Data | 12 |
| b) Revenue and ADA History | 14 |
| c) Local Control Funding Formula (LCFF) Four-Year Budget Impacts | 15 |
| d) New Positions Recommended and Included in Budget | 16 |
| e) Budget Overview | 22 |
| f) Local Contract Accountability Plan (LCAP) Preliminary Expenditure Plan.. | 26 |
| g) Executive Summary | 27 |
| h) General Fund | |
| "Where It Comes From" | 33 |
| "Where It Goes" | 34 |
| i) Multi-Year Projection of General Fund LCFF | 35 |
| j) Balances in Excess of Minimum Reserve Requirement | 36 |
| V. Other Funds | |
| a) Adult, Cafeteria, Deferred Maintenance, Pupil Transportation, Special Reserve, Scholarship Summary | 37 |
| b) Bonds, Developer Fees, Redevelopment, Construction Summary | 38 |
| c) Major Facilities Projects | 39 |
| VI. Other Budget Factors and Issues | |
| Planned Next Steps | 41 |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
TENTATIVE BUDGET

KEY STAFF POSITIONS

June 12, 2018

Superintendent

Ron Severson (Retiring
effective 6-30-18)

Dr. Denise Herrmann
(Effective 7-1-18)

Assistant Superintendents

Jess Borjon, Curriculum & Instruction

Joe Landon, Business Services

Steve Williams, Personnel Services (Retiring
effective 6-30-18)

Principals

John Becker, Antelope High School (Exec. Dir., Personnel Services effective 7-1-18)

David Byrd, Roseville High School

Tino Guzman, Antelope High School (Effective 7-1-18)

Rob Hasty, Oakmont High School

Debbie Latteri, Independence High School

Jennifer Leighton, Granite Bay High School

Amy Lloyd, Adelante High School

Lisa Voss, Roseville Adult School

Becky Rood, Woodcreek High School

Executive Directors

Brad Basham, Personnel Services (Asst. Supt., Personnel Services effective 7-1-18)

Judy Fischer, Equity & Intervention

Directors

Jay Brown, Food Services

Diana Christensen, Classified Personnel

Scott Davis, Facilities Development

Mike Fischer, Academic Instruction & Support

Craig Garabedian, Special Education

Julie Guererro, Transportation

Tony Ham, Technology

Kris Knapp, Maintenance and Operations

Lauren McGhee, Accounting

Shane Waggoner, Career Technical Education & Data Analysis

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FACILITIES OVERVIEW

June 12, 2018

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 |
| Woodcreek High School | 2551 Woodcreek Oaks Blvd., Roseville |

Support Services

| | |
|---------------------------|-----------------------------|
| Administration Center | 1750 Cirby Way, Roseville |
| Facilities Department | 2 Tiger 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 |

Under Construction

School

| | |
|--|----------------------------------|
| West Park High School (opening 2020/21) | 2401 High School Road, Roseville |
|--|----------------------------------|

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

District Goals 2018-2019

Student Engagement/Client

- Reduce suspensions for key cohort student groups
- Reduce chronic absenteeism for key cohort student groups
- Increase graduation rate for key cohort student groups

Student Achievement

- Increase the number of students meeting or exceeding standards on CAASPP ELA
- Decrease the number of students not meeting standards
- Increase the number of students meeting or exceeding standards on CAASPP Math
- Decrease the number of students not meeting standards

College Readiness

- Increase the UC a - g completion for economically disadvantaged students
- Achieve 100% Equity Enrollment Targets for AP and IB programs

Career Readiness

- Increase enrollment in career pathway concentrator courses



Critical Core Values and Practices to Support and Guide Goal Attainment

Professional Learning Communities

Relationships: Staff - Students - Parents

Equity: Access & Achievement

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

2018-19 FISCAL YEAR
Board Approved: 2/13/18

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 have improved over the past couple of years and are expected to improve significantly in 2018-19. However, with the Local Control Funding Formula expected to be fully funded in 2018-19, future District resources are not expected to increase as significantly as in the recent past. CalSTRS and CalPERS employer rate contributions will continue to restrict new funding to the District and the District must prepare for an economic recession or slowdown, which is expected in the next few years.
2. The District must, by law, use a fund-accounting system that recognizes the restrictions placed on the various funds.
3. For 2017-18, the District's general fund expenditures are projected to be approximately 80 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 2018-19.
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 District has planned its comprehensive schools with a capacity of 1,600 to 1,800 students. A higher capacity results in a reduction of overhead costs per student, but requires the District to mitigate potentially negative impacts on the learning environment.
7. The budget development process and timelines of the State of California make long-range budget planning very difficult for school districts.
8. It is anticipated that in 2017-18 approximately 50% of the District's general fund revenue (representing local property taxes) will be received in two large installments in December and April. This, coupled with the District's process of paying the majority of the certificated staff on a twelve month basis, in advance, beginning in July, typically results in a cash shortfall in October through December that can be alleviated by the issuance of a Tax Revenue Anticipation Note (TRAN). It is anticipated that similar cash flow constraints may exist in 2018-19.

9. 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 State categorical funds became part of the unrestricted LCFF base. The intent is to give school districts local decision-making authority in their use of the revenue received under LCFF.
10. 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 2018-19 and 2019-20 budget projections may show deficit spending, but the 2020-21 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 2017-18 levels and adjusted as needed.
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 2017-18. As is district practice, the district is not budgeting for potential future negotiation changes in the next three years. However, this is not meant to preclude good faith bargaining with our employee groups.
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. The previous years' State Match portion of the Deferred Maintenance program was a separate, direct deposit into the Deferred Maintenance Fund 14. The State Match is no longer separate and is now a permanent part of the General Fund's LCFF base grant. Accordingly, funding for the Deferred Maintenance Fund 14 program will come entirely from a single transfer from the General Fund. The Deferred Maintenance Fund transfer will be budgeted at \$550,000.
16. The Pupil Transportation Equipment Fund will receive a \$150,000 transfer from the General Fund. This is to ensure that the transportation department bus needs (especially due to Special Education) are met.
17. School sites shall be allowed to carry over any unspent general purpose funds from their current year site-base budgets with no maximum amount.
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 2017-18 level.
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. The District may consider offering an early retirement incentive program for FY 2018-19, but only if deemed to be financially beneficial to the district.
32. A funding plan has been developed for maintenance and repair, and end-of-life cycle replacement of synthetic playing fields and all-weather tracks. The transfer amount is \$600,000 annually based on the district's experience in actual field and track replacement costs. These proceeds are set aside for these specific purposes and are projected to be spent during and at the end of the field and track's useful life.
33. A Master Financing Plan will be used to address the short and long-term needs for both student digital classroom technology and facilities issues.
34. Technology Sustainability funding for items such as student classroom mobile devices was established in the FY 2014-15 budget and will continue.
35. 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.
36. The district will reserve \$250,000 annually for expected start-up costs related to the future Sixth High School. The final \$250,000 contribution in 2020-21 will equate to \$3,000,000 for start-up costs.
37. The District will continue to participate in the Block Grant for Mandated Cost claims.

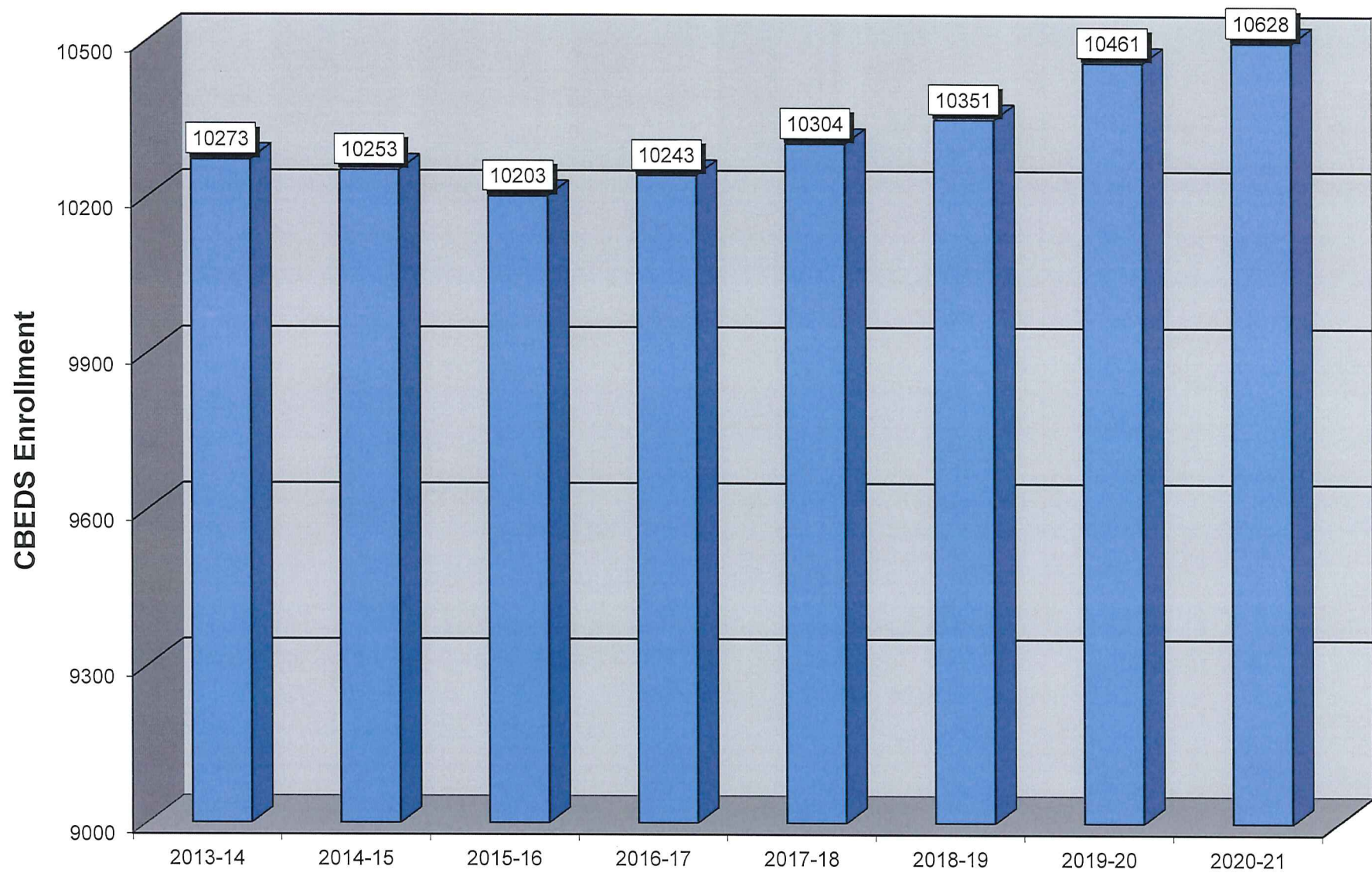
Board approved 2/13/18

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
Enrollment Data
FY 2018-19

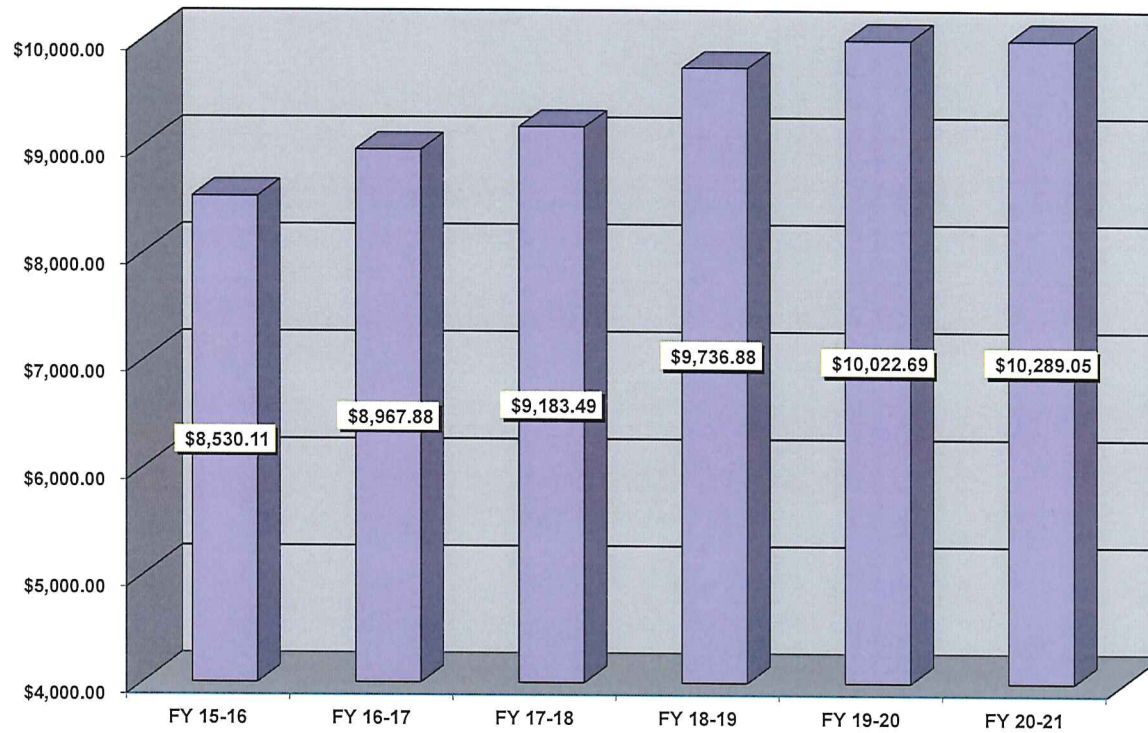
Tentative Budget June 12, 2018

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---------------|-------------------|-------------------|-------------------|
| CBEDS ENROLLMENT | Actual | Projection | Projection | Projection |
| Adelante High School | 110 | 110 | 110 | 110 |
| Antelope High School | 1838 | 1808 | 1825 | 1862 |
| Granite Bay High School | 2044 | 2057 | 2011 | 2017 |
| Oakmont High School | 1989 | 2060 | 2200 | 1777 |
| Roseville High School | 1982 | 1963 | 1970 | 1977 |
| West Park High School | 0 | 0 | 0 | 588 |
| Woodcreek High School | 2118 | 2130 | 2122 | 2074 |
| Subtotal | 10081 | 10128 | 10238 | 10405 |
| Independent Study | 176 | 177 | 177 | 177 |
| Independent Living Skills | 11 | 10 | 10 | 10 |
| Subtotal Regular Instruction | 10268 | 10315 | 10425 | 10592 |
| Special Education - Private NPS/NPA | 20 | 20 | 20 | 20 |
| Subtotal | 10288 | 10335 | 10445 | 10612 |
| COE-Special Ed.& Community Progs. | 16 | 16 | 16 | 16 |
| TOTAL STATE AID ENROLLMENT | 10304 | 10351 | 10461 | 10628 |
| Annual Enrollment Change From Prior Yr. | 61 | 47 | 110 | 167 |
| Annual % Change From Prior Yr. | 0.60% | 0.46% | 1.06% | 1.60% |
| Less: Interdistrict Enrollment | -774 | -774 | -774 | -774 |
| Net Resident Students | 9530 | 9577 | 9687 | 9854 |

Roseville Joint Union High School District Enrollment Overview



RJUHSD Local Control Funding Formula per ADA



ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
FOUR YEAR COMPARATIVE LCFF BUDGET IMPACTS
Tentative Budget 6/12/18 based on State Dept. of Finance Projections

| <i>LCFF 4 Year Summary Proposed Budget 5/22/18</i> | 17/18 Est. Actuals | 18/19 Tentative | 19/20 Projection | 20/21 Projection |
|--|-------------------------------|----------------------------|-----------------------------|-----------------------------|
| Prior Year LCFF \$/ADA | \$8,967.88 | \$9,183.49 | \$9,736.88 | \$10,022.69 |
| LCFF \$ GAP to Target Funding | \$4,698,928 | \$5,473,532 | \$0 | \$0 |
| LCFF Estimated State GAP Funding Rate (DOF) | 45.17% | 100.00% | 100.00% | 100.00% |
| LCFF \$/ADA Increase over prior year | \$215.61 | \$553.39 | \$285.81 | \$266.36 |
| % Change in District LCFF | 2.40% | 6.03% | 2.94% | 2.66% |
| Current LCFF \$/ADA | \$9,183.49 | \$9,736.88 | \$10,022.69 | \$10,289.05 |

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY – NEW POSITIONS, CHANGES AND RECLASSIFICATION REQUESTS
FY 2018-2019 (APPROVED BY BOARD OF TRUSTEES 4-10-18)**

Note: Costs indicate salary and benefits. Additional costs may be incurred for furniture, equipment and supplies needed to establish the positions if approved.

GENERAL FUND – CATEGORICAL AND UNRESTRICTED FUNDS

| <u>Position</u> | <u>LCAP Supplemental</u> | <u>Categorical Funds</u> | <u>Unrestricted Funds</u> |
|---|---------------------------------|---------------------------------|--|
| <u>Antelope High School</u> | | | |
| WASC Release Period – Delete .1666 FTE ▪ Ending of position. | | | Salary Schedule 10 (\$17,190) |
| <u>Woodcreek High School</u> | | | |
| Counselor – Delete 1.000 FTE ▪ Ending of position. ▪ WHS has had five counselor positions. A retirement allows WHS to return to four counselor positions in line with the remaining comprehensive sites. | | | Salary Schedule 3 Class II, Step 5 # Days 199 (\$134,619) |
| <u>Independence High School</u> | | | |
| Classroom Teacher – .500 FTE ▪ Teacher for Spanish 1, 2, 3 and 4. ▪ Historically this has been an hourly position but demand is such that it should be a tenure-track position. | | | Salary Schedule 15 Column D, Step 9 # Days 184 \$48,896 Less hourly timesheet cost: (\$30,000) Total Net Cost: \$18,896 |

| <u>Position</u> | <u>LCAP Supplemental</u> | <u>Categorical Funds</u> | <u>Unrestricted Funds</u> |
|--|--|--------------------------|--|
| Districtwide | | | |
| NGSS Science Transition Lead Teacher – 1.000 FTE <ul style="list-style-type: none"> To facilitate and lead the District's science curriculum and assessment development with the implementation of Next Generation Science Standards Position approved for 2017-18; continue for two more years (Mike Purvines) | Salary Schedule 1 Column F, Step 25 # Days 201 \$140,597 | | |
| Integrated Math Coach – 1.000 FTE <ul style="list-style-type: none"> Temporary position to be continued one additional year (Carole Pryor) | | | Salary Schedule 1 Column F, Step 28 # Days 201 \$144,327 |
| Physics Lead Teacher – .5000 FTE <ul style="list-style-type: none"> 3 release periods requested for 3 sites. Sites to be determined. To develop curriculum for NGSS physics course. Request is for Fall Term 2018 only. | | | Salary Schedule 1 Column E, Step 12 # Days 184 \$51,573 |
| Chemistry Lead Teacher – .5000 FTE <ul style="list-style-type: none"> 3 release periods requested for 3 sites. Sites to be determined. To develop curriculum for NGSS chemistry course. Request is for Spring Term 2019 only. | | | Salary Schedule 1 Column E, Step 12 # Days 184 \$51,573 |

| Position | LCAP Supplemental | Categorical Funds | Unrestricted Funds |
|---|--|--|---|
| Speech and Language Pathologist – 1.000 FTE <ul style="list-style-type: none"> Position needed to be in compliance with Board Policy 4112.23, "The average caseload...shall not exceed 55 cases..." Currently the 3 SLPs serve approximately 67 students each. Would eliminate need to supplement with costly services provided by a nonpublic agency that cannot provide the full scope of SLP services. | | | Salary Schedule 3 Class IV, Step 3 # Days 190 \$123,277 |
| School Psychologist – 1.000 FTE <ul style="list-style-type: none"> To provide sufficient psychology services to meet the existing and growing needs for Special Ed assessments, behavioral interventions, mental health support and staff consultation and training. | | | Salary Schedule 3 Class IV, Step 3 # Days 199 \$128,672 |
| Wellness and Prevention Coordinator – 3.000 FTE (3 positions) <ul style="list-style-type: none"> One position replaces PBIS Coordinator. One position previously paid as independent contractor. One position will be posted for hire. | Salary Schedule 3 (2) Class IV, Step 2 # Days 210 \$120,461 x 2 = \$240,922 DELETE (1): Salary Schedule 3 Class II, Step 2 # Days 199 \$105,564 Total Net Cost: \$135,358 | Salary Schedule 3 (1) Class IV, Step 2 # Days 210 Total Cost: \$120,461 (Title 1 - Previously paid as an independent contractor) | |

| Position | LCAP Supplemental | Categorical Funds | Unrestricted Funds |
|--|--|---|---|
| Mental Health Associate, Limited Term <ul style="list-style-type: none"> Site based - one at each comprehensive site (5 total) Work with school, district, and community to address social, emotional, mental health, behavioral needs of students. Supports PBIS and MTSS, and other interventions. Master's Degree, social work, marriage/family therapy, counseling, psychology. | Salary Schedule 12 Range 159 Limited Term \$20/hr Total Cost Estimate: \$135,000 | | |
| Physical Education Compliance Coordinator, Stipend <ul style="list-style-type: none"> Site based Oversees 9th & 10th grade PE on 4x4 block schedule for CDE compliance. | | | Salary Schedule 10 \$15,000 |
| Behavior Analyst 1.0 FTE (one position) <ul style="list-style-type: none"> Plans, organizes, coordinates, implements District's behavior management program and supports implementation of PBIS. Direct instruction/behavior services to ASD and ED students, and general education students for positive changes in student behaviors. Master's Degree, BCBA certification. | | **Pending Salary Schedule 7 Range 69 # Days 199 8 hours/day Cost Estimate: \$116,754 | |
| Transportation Department | | | |
| Transportation Dispatcher/Floater – 1.000 FTE <ul style="list-style-type: none"> Operate two-way radio to maintain communication with drivers, parents and staff. Coordinate routing. Relieve driver coordinators of dispatching duties which typically consume about four hours per day. Drive school bus when needed. | | | Salary Schedule 17 Range 33, Step C # Days 228 \$69,772 Less RCSD Portion (\$27,909) Total Net Cost: \$41,863 |

| Position | LCAP Supplemental | Categorical Funds | Unrestricted Funds |
|--|--------------------------|--|--|
| Maintenance and Operations Department | | | |
| Utility Worker – 2.000 FTE (2 positions) <ul style="list-style-type: none"> Work with site groundskeepers to maintain and improve campus grounds. Would eliminate need to have utility workers assigned to more than one site. | | | Salary Schedule 17 Range 24, Step C # Days 248 \$124,598 |
| Facilities Department | | | |
| Senior Director, Facilities Development – 1.000 FTE <ul style="list-style-type: none"> Reclassification of position from 63M to 66M Change in title from Director, Facilities Development | | Delete: Salary Schedule 4 Range 63M, Step E # Days 248 (\$179,137) Add: Salary Schedule 4 Range 66M, Step E # Days 248 \$193,042 Net Cost: \$13,905 | |
| Technology Department | | | |
| Senior Telecommunications/Network Admin – 1.000 FTE <ul style="list-style-type: none"> To ensure stability/reliability of network/internet services to facilitate access to an expanding need for online hosted educational resources/services | | | Salary Schedule 17 Range 58, Step C # Days 248 \$123,132 |

| <u>Position</u> | <u>LCAP Supplemental</u> | <u>Categorical Funds</u> | <u>Unrestricted Funds</u> |
|--|---------------------------------|---|---|
| Information Systems Technician – 1.000 FTE <ul style="list-style-type: none"> ▪ To create a single “help desk” based position ▪ Allows current technicians to spend 25% more time on site ▪ Would allow for an almost full-time Technology Services Department presence at each comprehensive site | | | Salary Schedule 17 Range 30, Step C # Days 248 \$70,561 |
| <u>Adult School</u> | | | |
| Administrative Assistant – Delete 0.05 FTE <ul style="list-style-type: none"> ▪ Reduction from 0.25 FTE to 0.20 FTE (from 2 hours/day to 1.60 hours/day), vacant position #1327 | | Delete: Salary Schedule 7 # Days 215 (\$1864) | |
| Instructional Assistant – Delete 0.175 FTE <ul style="list-style-type: none"> ▪ Ending of vacant position #1320 | | Delete: Salary Schedule 7 # Days 260 (\$6,986) | |
| Data Manager/Registrar – 1.0 FTE <ul style="list-style-type: none"> ▪ Increase current position #2228 from 0.875 FTE to 1.0 FTE ▪ Increase days per year from 228 days to 248 days | | Salary Schedule 7 Range 28 Step F 8 hours/day (1 additional hour) # Days 248 (21 additional days) Net Cost: \$13,819 | |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2018-19 BUDGET OVERVIEW
GENERAL FUND AT 6-12-18

➤ **REVENUE**

Local Control Funding Formula assumptions

- ADA Estimate = 9,869
- 2018-19 GAP Funding Rate = 100%

Education Protection Account (Prop. 30/55 funds) = \$1,973,714

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

Mandate Block Grant 2018/19 = \$586,000

Mandate One-Time Buy down = \$3,374,000

Lottery Revenues

- Unrestricted = \$1,500,000
- Restricted = \$490,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2018-19 BUDGET OVERVIEW

➤ EXPENSES

Salaries and Benefits

- Staffing Ratio 26.5:1 at P2 Enrollment
- New Positions included in Budget (Board approved 4-10-18)
- Step and Column Increases = \$1,160,911 (estimated)
- Health and Welfare District Cap cost of:
 - \$900/month for RSEA
 - \$833/month for CSEA
 - \$669/month for Classified Managers
 - \$719/month for Confidential
 - \$619/month for Cabinet, Administrators & Support Svcs.
- Dental continues at 100% district funded = \$113.50/month

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 18-19 + 16% = \$382,000 | Rate 18.062% | \$2,730,000 |
| FY 19-20 + 15% = \$414,000 | Rate 20.80% | \$3,144,000 |
| FY 20-21 + 13% = \$409,000 | Rate 23.50% | \$3,553,000 |

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 18-19 + 13% = \$915,000 | Rate 16.28% | \$8,049,000 |
| FY 19-20 + 11% = \$915,000 | Rate 18.13% | \$8,964,000 |
| FY 20-21 + 05% = \$479,000 | Rate 19.10% | \$9,443,000 |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2018-19 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 = \$1,256,890
- County CTE Program Billback = \$168,560
- Cost for Utilities = \$2,222,100

Curriculum and Instruction items

- Local Control and Accountability Plan = \$4,729,654
- Two additional mandatory Professional Development days through 2019-20

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2018-19 BUDGET OVERVIEW

➤ **EXPENSES (Cont.)**

Transfer to Special Reserve Fund 40

- Synthetic Fields and All-Weather Track = \$600,000

Transfer to Transportation Equipment Fund 15 = \$150,000

Transfer to Deferred Maintenance Fund 14 = \$550,000

Categorical Program Expenses Exceed Program Revenues; Major Program Encroachments

- Home-to-School Transportation <\$2,049,387>
- Special Education <\$6,566,724>
- TOTAL <\$8,837,867>

➤ **RESERVES**

West Park High School Startup = \$250,000/year

Roseville Joint Union High School District
2018-19 LOCAL CONTROL and ACCOUNTABILITY PLAN
LCAP Preliminary Expenditure Plan
Tentative Budget 2018-19

| Group # | Major Description | 2017/18 | 2018/19 |
|---------|---|---------------------|---------------------|
| 1 | Learning Support Specialists (LSS) | \$ 495,765 | \$ 510,764 |
| 2 | Naviance--Online College Prep Program | \$ 9,000 | \$ 4,500 |
| 3 | Districtwide Math Coach (Teacher On Special Assignment) | \$ 143,428 | \$ - |
| 4 | Advanced Via Individual Determination Program (AVID) | \$ 38,308 | \$ 39,728 |
| 5 | Professional Development (Equity, EQ, acad. vocab/discourse) | \$ 165,104 | \$ 100,000 |
| 7 | Home Visit Program | \$ 19,179 | \$ 30,000 |
| 8 | Extended Library/Career Center Hours | \$ 97,773 | \$ 104,000 |
| 9 | Positive Behavior Interv. & Support (PBIS) | \$ 100,086 | \$ 65,000 |
| 10 | Marriage & Family Therapist Interns & Support (MFT) | \$ 202,000 | \$ 133,206 |
| 11 | PBIS (Positive Behavior Intervention & Supports) Coordinator | \$ 125,457 | \$ 253,448 |
| 12 | Transportation (After School Hours) | \$ 50,000 | \$ 50,000 |
| 13 | Advanced Placement/Int. Baccalaureate Equity Program (EOS) | \$ 33,000 | \$ 42,500 |
| 14 | Interpreters/Translators | \$ 20,006 | \$ 20,000 |
| 15 | College & Career Visits | \$ 45,000 | \$ 50,000 |
| 16 | Additional Materials/Supplies | \$ 121,272 | \$ 37,657 |
| 17 | Intervention Counselors/English Learner Specialists (IC/EL) | \$ 996,370 | \$ 1,017,550 |
| 19 | Credit Recovery & A-G Recovery | \$ 244,002 | \$ 244,000 |
| 20 | English Learner Program (Districtwide and Site EL Plans) | \$ 149,624 | \$ 150,000 |
| 21 | Site Intervention Teacher Staffing | \$ 566,483 | \$ 572,303 |
| 25 | Ind HS 0.5 FTE Admin. Asst. (Credit Recovery Support) | \$ 33,297 | \$ 33,200 |
| 26 | Site ELD Staffing | \$ 524,250 | \$ 571,379 |
| 28 | Site Specific Plans for Key Cohorts - \$252,000 | | |
| | Adelante | \$ 6,000 | \$ 6,000 |
| | Antelope | \$ 60,000 | \$ 60,000 |
| | Granite Bay | \$ 40,000 | \$ 40,000 |
| | Independence | \$ 6,000 | \$ 6,000 |
| | Oakmont | \$ 50,000 | \$ 50,000 |
| | Roseville | \$ 50,000 | \$ 50,000 |
| | Woodcreek | \$ 40,000 | \$ 40,000 |
| 29 | Concurrent Senior Program (Roseville Adult School) | \$ 42,287 | \$ 42,970 |
| 31 | Science Coach (Teacher on Special Assignment) | \$ - | \$ 140,605 |
| 32 | Family Engagement | \$ - | \$ 62,844 |
| 33 | Alt Ed CTE support | \$ - | \$ 25,000 |
| 34 | Adelante SRO | \$ - | \$ 107,000 |
| 35 | Wellness Centers | \$ - | \$ 70,000 |
| | | | |
| | Total | \$ 4,473,691 | \$ 4,729,654 |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2018/19
Tentative Budget at June 12, 2018

EXECUTIVE SUMMARY

| DESCRIPTION | SRC/ OBJ | 2017-18 Estimated Actuals | 2018-19 Tentative Budget | VARIANCE |
|--|---------------------|--------------------------------------|-------------------------------------|--------------------|
| A. REVENUES | | | | |
| 1. LCFF Sources | | 91,097,535 | 96,893,897 | 5,796,362 |
| 2. Federal Revenue | | 2,595,200 | 3,174,513 | 579,313 |
| 3. Other State Revenues | | 9,368,811 | 10,672,836 | 1,304,025 |
| 4. Other Local Revenues | | 8,260,943 | 9,626,406 | 1,365,463 |
| 5. TOTAL REVENUES | | 111,322,489 | 120,367,652 | 9,045,163 |
| B. EXPENDITURES | | | | |
| 1. Salaries-Certificated | | 53,793,565 | 53,793,405 | (160) |
| 2. Salaries-Classified | | 14,933,035 | 15,482,987 | 549,952 |
| 3. Employee Benefits | | 24,636,372 | 26,940,412 | 2,304,040 |
| 4. Books & Supplies | | 7,661,854 | 6,567,290 | (1,094,564) |
| 5. Services, Other Operating Expenses | | 9,733,476 | 17,044,122 | 7,310,646 |
| 6. Capital Outlay | | 546,351 | 107,250 | (439,101) |
| 7. Other Outgoing, Support, Adjs. | | 1,393,655 | 1,441,264 | 47,609 |
| 8. Direct Support/Indirect Costs To Other Funds | | 350,306 | (223,010) | (573,316) |
| 9. TOTAL EXPENDITURES (1000-7590) | | 113,048,614 | 121,153,720 | 8,105,106 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | (1,726,125) | (786,068) | 940,057 |
| D. OTHER FINANCING SOURCES/(USES) | | (300,080) | (870,000) | (569,920) |
| E. NET INCR.(DECR.) TOTAL | | (2,026,205) | (1,656,068) | 370,137 |
| F. BEGINNING FUND BAL. 7/1 | | 24,123,257 | 22,097,052 | (2,026,205) |
| G. ENDING FUND BALANCE 6/30 | | 22,097,052 | 20,440,984 | (1,656,068) |
| (1) Calculation of Current Year's Operations | | | | |
| Net Increase (Decrease) on Financial Statement [Line E] | | (2,026,205) | (1,656,068) | 370,137 |
| Adj. For: Department and Categorical Expense Carryovers From Last Year | | 7,193,547 | 5,984,603 | (1,208,944) |
| Adj. For: Department and Categorical Expense Carryovers To Next Year | | (5,984,603) | - | 5,984,603 |
| Net Increase (Decrease) From Current Year's Operations | | (817,261) | 4,328,535 | |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2018/19
Tentative Budget at June 12, 2018

REVENUE DETAIL

| DESCRIPTION | SRC/ OBJ | 2017-18 Estimated Actuals | 2018-19 Tentative Budget | VARIANCE |
|--|-------------|------------------------------|-----------------------------|------------------|
| LCFF SOURCES | | | | |
| Principal Apportionment | | | | |
| State Aid-Current Year | 8011 | 29,739,357 | 34,128,466 | 4,389,109 |
| State Aid-Education Protection Account | 8012 | 1,968,886 | 1,973,714 | 4,828 |
| County and District Taxes | 8041 | 58,809,550 | 60,000,000 | 1,190,450 |
| SUB TOTAL | | 90,517,793 | 96,102,180 | 5,584,387 |
| Revenue Limit Transfer (Adult Ed & Def Maint) | 8091 | (558,275) | (558,275) | - |
| Transfers to Charter Schools in lieu of property taxes | 8096 | (111,702) | (13,098) | 98,604 |
| Property Tax Transfers - SELPA | 8097 | 1,249,746 | 1,363,090 | 113,344 |
| SUB TOTAL, LCFF SOURCES | | 91,097,562 | 96,893,897 | 5,796,335 |
| Prior Year State Aid Corr. | 8019 | (27) | - | 27 |
| TOTAL, LCFF SOURCES | | 91,097,535 | 96,893,897 | 5,796,362 |
| FEDERAL REVENUES | | | | |
| Special Ed.-PI 94-142 (3310/5001) | 8181 | 1,336,874 | 1,336,874 | - |
| IDEA Mental Health (3327) | 8182 | 140,956 | 238,649 | 97,693 |
| Medi-Cal Admin. Activities (0006) | 8290 | 246,608 | 100,000 | (146,608) |
| TITLE I - Basic (3010/1140) | 8290 | 557,609 | 930,748 | 373,139 |
| Voc. Ed. PI 576- (3550/1140) | 8290 | 138,370 | 138,370 | - |
| TITLE II, Teacher Quality (4035/1140) | 8290 | 131,785 | 182,123 | 50,338 |
| TITLE III - Immigrant (4201/1140) | 8290 | 1,118 | - | (1,118) |
| TITLE III- Limited Eng.Prof. Std. (4203/1140) | 8290 | - | 94,342 | 94,342 |
| We Can Work (5810) | 8290 | 41,880 | 153,407 | 111,527 |
| TOTAL, FEDERAL REVENUES | | 2,595,200 | 3,174,513 | 579,313 |
| OTHER STATE REVENUES | | | | |
| Mandated Cost Reimb. (0020/0000)E | 8550 | 2,020,562 | 3,960,000 | 1,939,438 |
| Lottery Income Unrestricted (1100/0000)E | 8560 | 1,532,019 | 1,500,000 | (32,019) |
| Lottery Income Restricted (6300/0000)E | 8560 | 548,700 | 490,000 | (58,700) |
| Other State.--CELDT/Student ID (0000) | 8590 | 18,050 | 15,000 | (3,050) |
| CA Clean Energy Jobs Act (6230) | 8590 | 589,650 | - | (589,650) |
| Special Ed. Mental Health Prop 98 (6512) | 8590 | 601,603 | 601,603 | - |
| Special Education-Workability (6520) | 8590 | 199,066 | 199,066 | - |
| Health Academy-OHS (R7220/G1420) | 8590 | 80,723 | 128,729 | 48,006 |
| STRS On-Behalf Pension (7690) | 8590 | 3,778,438 | 3,778,438 | - |
| TOTAL, OTHER STATE REVENUES | | 9,368,811 | 10,672,836 | 1,304,025 |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2018/19
Tentative Budget at June 12, 2018

REVENUE DETAIL

| DESCRIPTION | SRC/ OBJ | 2017-18 Estimated Actuals | 2018-19 Tentative Budget | VARIANCE |
|--|---------------------|--------------------------------------|-------------------------------------|------------------|
| OTHER LOCAL REVENUES | | | | |
| Community Redevelopment Funds | 8625 | 350,000 | 390,000 | 40,000 |
| Sale of Equipment/Supplies | 8631 | 1,000 | 2,000 | 1,000 |
| Food Sales | 8634 | 6,458 | 6,000 | (458) |
| Use of Facilities (0000/0000) | 8650 | 374,750 | 318,250 | (56,500) |
| Interest-Regular | 8660 | 257,500 | 260,000 | 2,500 |
| Fair Value | 8662 | 15,000 | - | (15,000) |
| -Student Fees (7230/0000) | 8675 | 50,000 | 50,000 | - |
| -Districts-HTS (7230/0000) | 8677 | 1,200,000 | 1,300,000 | 100,000 |
| -CRANE Career Pathways Grant (9032) | 8677 | 186,854 | 7,747 | (179,107) |
| -CTE Incentive Grant (9038) | 8677 | 993,759 | 2,514,288 | 1,520,529 |
| -Other Revenues (0073/0000) | 8699 | 300,000 | 300,000 | - |
| -Transportation-Other (7230/0000) | 8699 | 1,000 | - | (1,000) |
| Transcript Fee (0000/2700) | 8699 | 13,700 | 14,200 | 500 |
| Special Ed Workability | 8699 | 52 | - | (52) |
| RMMA | 8699 | 2,770 | - | (2,770) |
| Cyber Patriot | 8699 | 3,000 | - | (3,000) |
| Local Prog - AP and IB Testing (9625) | 8699 | 483,516 | 483,000 | (516) |
| Math & mindfulness | 8699 | 1,720 | 4,000 | 2,280 |
| Local Prog - PSAT Testing (9630) | 8699 | 12,765 | 12,800 | 35 |
| IB Testing | 8699 | 76,949 | 77,000 | 51 |
| SAT Testing | 8699 | 2,721 | 3,000 | 279 |
| ACT Testing | 8699 | 710 | 710 | - |
| Handbooks | 8699 | 210 | 200 | (10) |
| Performing Arts | 8699 | 2,584 | 2,500 | (84) |
| Academic Merit awards | 8699 | 2,500 | 2,500 | - |
| Physical Ed support | 8699 | 62,159 | 62,000 | (159) |
| Physicals | 8699 | 2,368 | 2,400 | 32 |
| Health Academy | 8699 | 7,098 | 7,215 | 117 |
| Raleys program | 8699 | 10,000 | - | (10,000) |
| Every 15 minutes | 8699 | 11,460 | - | (11,460) |
| SIG Wellness | 8699 | 10,000 | 35,120 | 25,120 |
| Local Prog - Independence High School (9667) | 8699 | 74 | - | (74) |
| Local Prog.- WHS Nature Center (9676/1140) | 8699 | 271 | - | (271) |
| Local Prog.- Ed Tech K-12 Voucher Program (9685) | 8699 | 22,515 | - | (22,515) |
| Other-Cell Towers, Misc.(0000/0000) | 8699 | 798,793 | 711,755 | (87,038) |
| Special Ed. Master Plan (6500/5001) | 8792 | 2,996,687 | 3,059,721 | 63,034 |
| TOTAL, OTHER LOCAL REVENUES | | 8,260,943 | 9,626,406 | 1,365,463 |
| GRAND TOTAL, ALL REVENUES | | 111,322,489 | 120,367,652 | 9,045,163 |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2018/19
Tentative Budget at June 12, 2018

EXPENDITURE DETAIL

| DESCRIPTION | SRC/ OBJ | 2017-18 Estimated Actuals | 2018-19 Tentative Budget | VARIANCE |
|--|-------------|------------------------------|-----------------------------|-----------|
| CERTIFICATED SALARIES | | | | |
| Teachers | 1100 | 39,577,865 | 39,606,155 | 28,290 |
| Teachers-Substitutes | | | | |
| -Staff and Curriculum Dev., Sp.Ed, Summer Sch., Categorical Progs., General Secondary, etc. | 1110 | 554,022 | 534,022 | (20,000) |
| Teachers-Extra Assignments | | | | |
| Categorical Progs., Summ. Sch., Aca. Decath, Staff Dev., Home Teaching, | 1120 | 1,073,391 | 1,006,555 | (66,836) |
| Teachers-Substitutes Long Term | 1130 | 50,000 | 50,000 | - |
| Subtotal 1100 Series | | 41,255,278 | 41,196,732 | (58,546) |
| Certif. Pupil Support-Couns., Deans, Psych., Misc. | 1200 | 4,895,683 | 5,009,302 | 113,619 |
| Certif. Pupil Support-Librarians | 1230 | 510,112 | 509,891 | (221) |
| Certif. Pupil Support-Nurses | 1240 | 509,554 | 486,459 | (23,095) |
| Certif. Supervisory/Administrative | 1300 | 5,176,719 | 5,084,805 | (91,914) |
| Special Proj. Coord., Mentors | 1900 | 1,446,219 | 1,506,216 | 59,997 |
| TOTAL, CERTIFICATED SALARIES | | 53,793,565 | 53,793,405 | (160) |
| CLASSIFIED SALARIES | | | | |
| Instructional Aides & Aide Subs. | 2100 | 2,052,907 | 2,095,926 | 43,019 |
| Coaches, Athletic Directors | 2160 | 1,494,466 | 1,474,379 | (20,087) |
| Classif. Support-Custodial/Maint. Monitors | 2200 | 3,536,432 | 3,875,024 | 338,592 |
| Bus Drivers/Mechanics | 2290 | 1,560,978 | 1,605,761 | 44,783 |
| Classif. /Supervisory/Admin./Board | 2300 | 1,048,019 | 969,168 | (78,851) |
| Classif. Support-Secretarial/Clerical | 2400 | 4,336,752 | 4,315,958 | (20,794) |
| Other Classified Salaries-- | 2900 | 903,481 | 1,146,771 | 243,290 |
| Technology, Technicians, Students, Misc. | | | | |
| TOTAL, CLASSIFIED SALARIES | | 14,933,035 | 15,482,987 | 549,952 |
| proof total for 1000's and 2000's | | 68,726,600 | 69,276,392 | 549,792 |
| EMPLOYEE BENEFITS | | | | |
| STRS | 3100 | 11,679,263 | 12,612,056 | 932,793 |
| PERS | 3200 | 2,032,664 | 2,508,299 | 475,635 |
| FICA | 3300 | 816,587 | 915,538 | 98,951 |
| Medicare | 3311 | 958,834 | 968,946 | 10,112 |
| Health | 3400 | 8,299,298 | 8,906,276 | 606,978 |
| SUI | 3500 | 33,346 | 33,693 | 347 |
| W.Comp | 3600 | 733,340 | 875,906 | 142,566 |
| Life | 3901 | 83,040 | 119,698 | 36,658 |
| TOTAL, EMPLOYEE BENEFITS | | 24,636,372 | 26,940,412 | 2,304,040 |
| Proof total for S & B's | | 93,362,972 | 96,216,804 | 2,853,832 |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2018/19
Tentative Budget at June 12, 2018

EXPENDITURE DETAIL

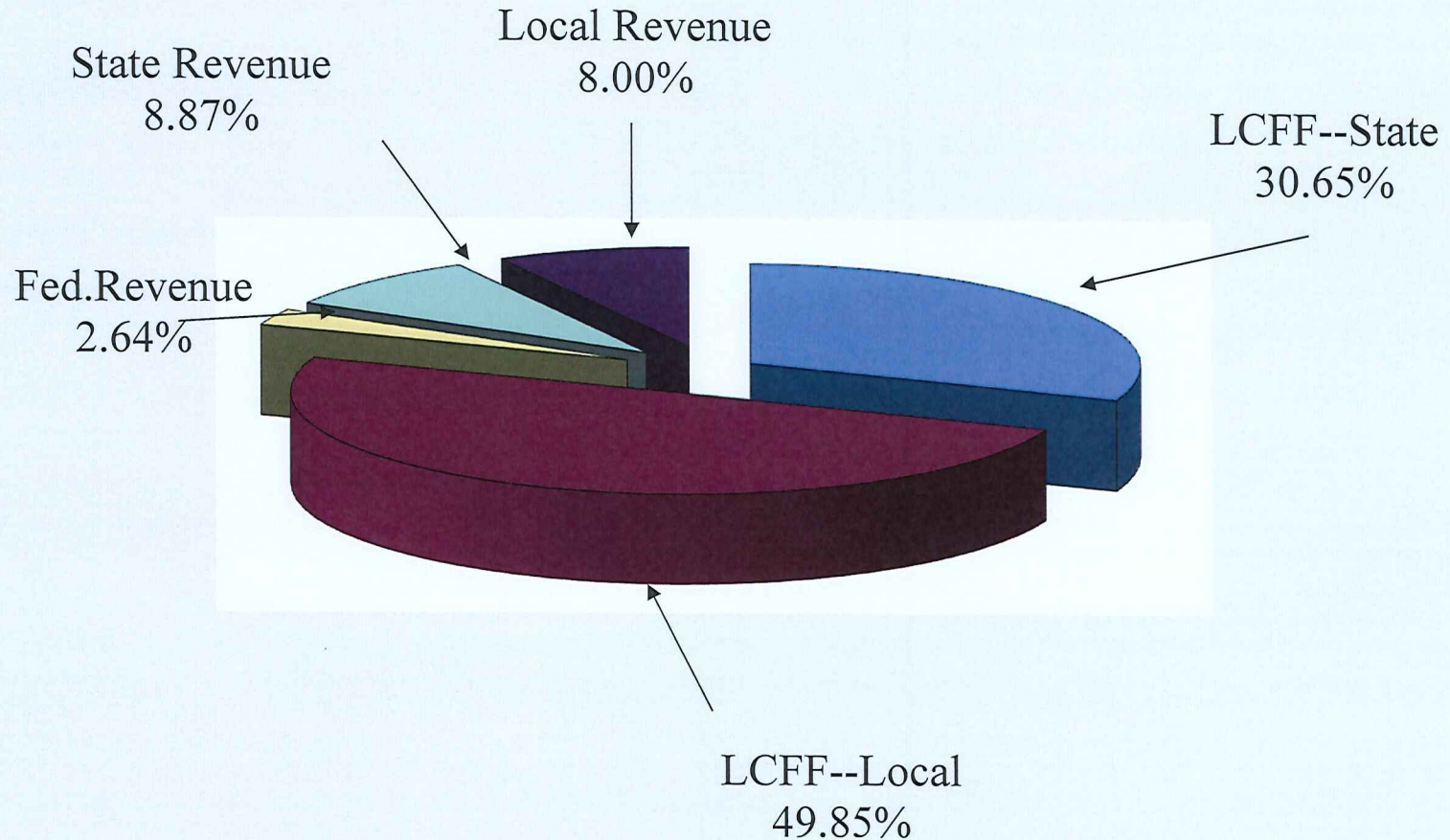
| DESCRIPTION | SRC/ OBJ | 2017-18 Estimated Actuals | 2018-19 Tentative Budget | VARIANCE |
|---|-------------|------------------------------|-----------------------------|--------------------|
| BOOKS AND SUPPLIES | | | | |
| Textbooks | 4100 | 941,433 | 589,017 | (352,416) |
| Books other than Textbooks | 4200 | 154,295 | 107,059 | (47,236) |
| Materials and Supplies | 4300 | 5,606,412 | 5,416,013 | (190,399) |
| Pupil Transportation Supplies | 433X | 600 | 600 | - |
| Noncapitalized Equipment | 4400 | 959,114 | 454,601 | (504,513) |
| TOTAL, BOOKS AND SUPPLIES | | 7,661,854 | 6,567,290 | (1,094,564) |
| SERVICES, OTHER OPERATING EXPENSES | | | | |
| Travel-Conferences/Mileage | 5200 | 977,270 | 503,166 | (474,104) |
| Dues and Memberships | 5300 | 74,978 | 55,777 | (19,201) |
| Property, Casualty & Deductible | 5400 | 581,819 | 542,105 | (39,714) |
| Utilities & Housekeeping | 5500 | 2,108,200 | 1,992,500 | (115,700) |
| Rentals, Leases, and Repairs | 5600 | 923,022 | 799,431 | (123,591) |
| Other Svcs. & Exp. | 58XX | 3,937,236 | 2,956,364 | (980,872) |
| Legal Services | 5810 | 400,500 | 321,500 | (79,000) |
| Audit | 5811 | 37,900 | 37,900 | - |
| Election Expense | 5813 | - | 130,000 | 130,000 |
| Non-Public School Tuition | 5840 | 1,281,000 | 1,597,000 | 316,000 |
| Student Services/Systems | 5841 | 50 | 50 | - |
| FS&L Categorical Project Reserves | 5890 | (859,659) | 7,834,889 | 8,694,548 |
| Telecommunication | 5901 | 248,660 | 252,440 | 3,780 |
| Postage | 5902 | 22,500 | 21,000 | (1,500) |
| TOTAL, SERVICES AND OPER. EXPENSES | | 9,733,476 | 17,044,122 | 7,310,646 |
| CAPITAL OUTLAY | | | | |
| Land Improvements | 6170 | 6,000 | - | (6,000) |
| Building Improvements | 6200 | 70,593 | - | (70,593) |
| Equipment Additions | 6400 | 469,758 | 107,250 | (362,508) |
| TOTAL, CAPITAL OUTLAY | | 546,351 | 107,250 | (439,101) |
| OTHER OUTGOING (7100-7299,7400-7499) | | | | |
| State Special Schools (G5001/F9200) | 7130 | 12,000 | 15,814 | 3,814 |
| Spec.Ed.Excess Cost from PCOE(G5001/F9200) | 7142 | 1,381,655 | 1,425,450 | 43,795 |
| TOTAL, OTHER OUTGOING | | 1,393,655 | 1,441,264 | 47,609 |
| INTERPROG/INTERFD SUPP. (7300-7399) | | | | |
| Indirect Costs to Cafeteria Fund 13 (G0000/F7200) | 7350 | (170,002) | (159,214) | 10,788 |
| Indirect Costs to Adult Fund 11 (G0000/F7200) | 7351 | (57,612) | (63,796) | (6,184) |
| Debt/COPs Interest Exp. (G0000/F9100) | 7438 | 17,920 | - | (17,920) |
| Debt/COPs Principal Pmt. (G0000/F9100) | 7439 | 560,000 | - | (560,000) |
| TOTAL INTERPROG/INTERFD SUPP. | | 350,306 | (223,010) | (573,316) |
| TOTAL, EXPENDITURES 1000 THRU 7590 | | 113,048,614 | 121,153,720 | 8,105,106 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | (1,726,125) | (786,068) | 940,057 |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2018/19
Tentative Budget at June 12, 2018

| DESCRIPTION | SRC/ OBJ | 2017-18 Estimated Actuals | 2018-19 Tentative Budget | VARIANCE |
|---|-------------|------------------------------|-----------------------------|-------------|
| D. OTHER FINANCING SOURCES/(USES) | | | | |
| 1) Interfund Transfers In | | | | |
| From: Dev.Fees #25/8800--COPS (0000/0000) | 8919 | 577,920 | - | (577,920) |
| a) Total, Transfers in | | 577,920 | - | (577,920) |
| Transfers to: | | | | |
| Sp. Bldg.Fund 40(G0000/F9300) | 7612 | 600,000 | 600,000 | - |
| Cafe.Fund 13(G0000/F9300) | 7616 | 8,000 | - | (8,000) |
| Building Fund 25 (G0000/F9300) | 7619 | 150,000 | 150,000 | - |
| Transp. Equip. Fd.15 (G0000/F9300) | 7619 | 120,000 | 120,000 | - |
| b) Total, Transfers to | | 878,000 | 870,000 | (8,000) |
| TOTAL, OTHER FINANCING SOURCES/(USES) (1a -1b + 2a - 2b + 3) | | (300,080) | (870,000) | (569,920) |
| E. NET INCREASE (DECREASE) IN FUND BALANCE | | | | |
| | | (2,026,205) | (1,656,068) | 370,137 |
| FUND BALANCE DETAIL | | | | |
| NET INCREASE (DECREASE) IN FUND BAL. | | (2,026,205) | (1,656,068) | 370,137 |
| F. BEGINNING FUND BALANCE PLUS ADJ. AT JULY 1 | 9791 | 24,123,257 | 22,097,052 | (2,026,205) |
| COMPONENTS OF ENDING FUND BALANCE | | | | |
| Reserves and Restrictions..... | | | | |
| Revolving Cash Fund | 9711 | 10,000 | 10,000 | - |
| Prepaid Items | 9713 | 33,260 | - | |
| REU - Board 3% | 9789 | 3,417,798 | 3,660,712 | 242,913 |
| REU - State 3% | 9789 | 3,417,798 | 3,660,712 | 242,913 |
| Restricted | 9740 | 5,132,403 | - | (5,132,403) |
| Categorical & Site Base Budget Carryovers | 9780 | 852,200 | - | (852,200) |
| West Park High School Startup Costs Reserve | 9780 | 2,250,000 | 2,500,000 | 250,000 |
| Undesignated/Unassigned | | 6,983,592 | 10,609,561 | 3,625,969 |
| G. ENDING BALANCE COMPONENTS 6-30-XX | 9790 | 22,097,052 | 20,440,984 | (1,622,808) |

Roseville Joint Union High School District
Tentative Budget FY 2018-19
at June 12, 2018

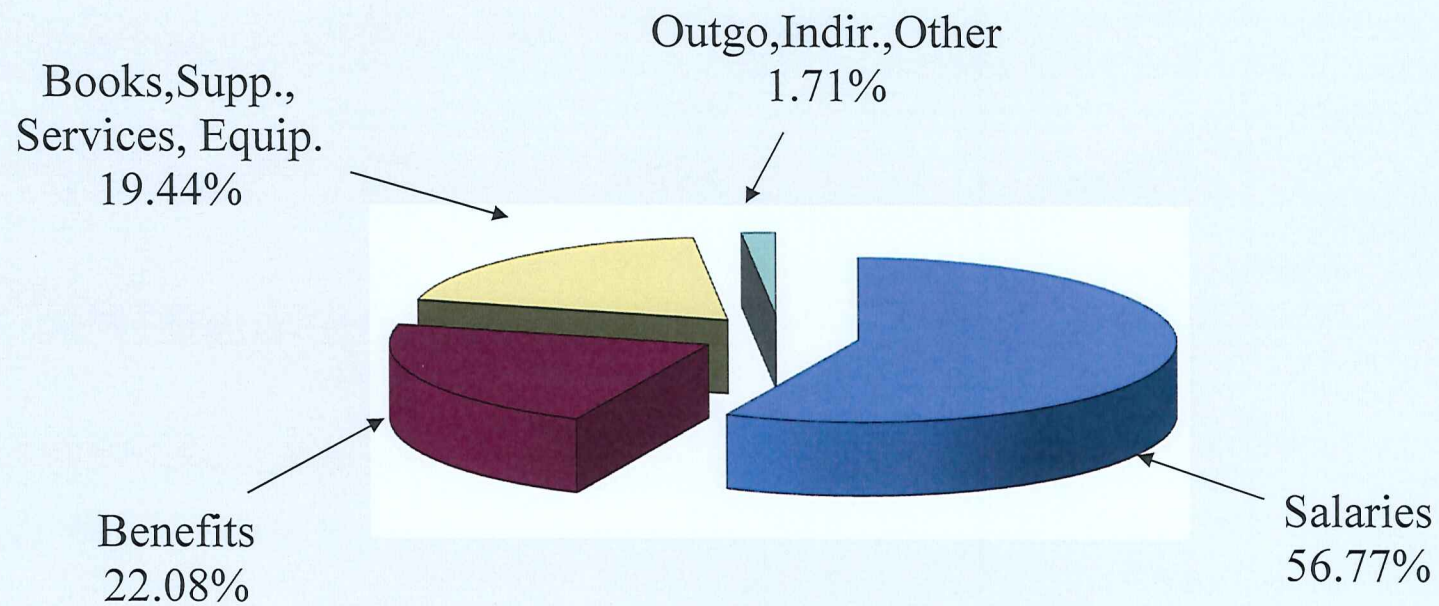
"Where it Comes From" - As a Percentage of Total Revenue



"Where It Comes From"

Roseville Joint Union High School District
Tentative Budget FY 2018-19
at June 12, 2018

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



"Where It Goes"

Roseville Joint Union High School District

Revised Multi Year Projection
Tentative Budget at June 12, 2018

LCFF Multi-Year Projection

CA Department of Finance (DOF) LCFF Estimates

| | MYP 17-18 | MYP 18-19 | MYP 19-20 | MYP 20-21 |
|--|----------------------|----------------------|----------------------|----------------------|
| | Estimated Actuals | Projected | Projected | Projected |
| (A) Beginning Fund Balance: | \$ 24,123,257 | \$ 22,097,052 | \$ 20,440,984 | \$ 18,904,295 |
| Revenue: LCFF Sources | \$ 91,097,535 | \$ 96,893,897 | \$ 100,667,387 | \$ 104,962,452 |
| Revenue: Other Sources | \$ 20,802,874 | \$ 23,473,755 | \$ 17,816,861 | \$ 17,917,997 |
| (a) Total Revenue: | \$ 111,900,409 | \$ 120,367,652 | \$ 118,484,248 | \$ 122,880,449 |
| Expenses | \$ 113,926,614 | \$ 122,023,720 | \$ 117,270,937 | \$ 120,981,292 |
| West Park Start up Costs | \$ - | \$ - | \$ 2,750,000 | \$ - |
| (b) Total Expense: | \$ 113,926,614 | \$ 122,023,720 | \$ 120,020,937 | \$ 120,981,292 |
| (B) (a-b) Incr/(Decr) | \$ (2,026,205) | \$ (1,656,068) | \$ (1,536,689) | \$ 1,899,157 |
| (A+B) Ending Fund Balance | \$ 22,097,052 19.40% | \$ 20,440,984 16.75% | \$ 18,904,295 15.75% | \$ 20,803,452 17.20% |
| 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 | \$ 33,260 0.03% | \$ - 0.00% | \$ - 0.00% | \$ - 0.00% |
| Subtotal Nonspendable | \$ 43,260 0.04% | \$ 10,000 0.01% | \$ 10,000 0.01% | \$ 10,000 0.01% |
| Restricted | \$ 5,132,403 4.51% | \$ - 0.00% | \$ - 0.00% | \$ 433,299 0.36% |
| Assigned Components: | | | | |
| West Park High School Startup Reserve | \$ 2,250,000 1.97% | \$ 2,500,000 2.05% | \$ - 0.00% | \$ - 0.00% |
| Categorical and Site-Base Carryovers | \$ 852,200 0.75% | \$ - 0.00% | \$ - 0.00% | \$ - 0.00% |
| Subtotal Assigned | \$ 3,102,200 2.72% | \$ 2,500,000 2.05% | \$ - 0.00% | \$ - 0.00% |
| Unassigned Components: | | | | |
| Resv. For Econ. Uncertainty - Board (3%) | \$ 3,417,798 3.00% | \$ 3,660,712 3.00% | \$ 3,600,628 3.00% | \$ 3,629,439 3.00% |
| Resv. For Econ. Uncertainty - State (3%) | \$ 3,417,798 3.00% | \$ 3,660,712 3.00% | \$ 3,600,628 3.00% | \$ 3,629,439 3.00% |
| Unassigned/Unappropriated Funds | \$ 6,983,592 6.13% | \$ 10,609,561 8.69% | \$ 11,693,039 9.74% | \$ 13,101,275 10.83% |
| Subtotal Unassigned | \$ 13,819,189 12.13% | \$ 17,930,984 14.69% | \$ 18,894,295 15.74% | \$ 20,360,153 16.83% |
| Ending Fund Balance | \$ 22,097,052 19.40% | \$ 20,440,984 16.75% | \$ 18,904,295 15.75% | \$ 20,803,452 17.20% |

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

**Adopted Budget
 2018-19 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 | 2018-19 Budget | Objects 9780/9789/9790 |
| 01 | General Fund/County School Service Fund | \$20,430,984.00 | Form 01 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | | Form 17 |
| Total Assigned and Unassigned Ending Fund Balances | | \$20,430,984.00 | |
| District Standard Reserve Level | | 3% | Form 01CS Line 10B-4 |
| Less District Minimum Reserve for Economic Uncertainties | | \$3,660,712.00 | Form 01CS Line 10B-7 |
| Remaining Balance to Substantiate Need | | \$16,770,272.00 | |

| Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties | | | |
|---|--------------|-----------------|---|
| Form | Fund | 2018-19 Budget | Description of Need |
| 01 | General Fund | \$2,500,000.00 | West Park High School startup reserve |
| 01 | General Fund | \$3,660,711.00 | Board 3% uncertainty reserve |
| 01 | General Fund | \$10,609,561.00 | Reserves not yet assigned, but planning is in process |
| Total of Substantiated Needs | | \$16,770,272.00 | |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY OF FUNDS 11, 13, 14, 15, 40, 73
PROPOSED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2019

| Revenues | Fund 11 Adult Ed | Fund 13 Cafeteria | Fund 14 Deferred Maint | Fund 15 Pupil Trans | Fund 40 Spec Reserve | Fund 73 Scholarship |
|---|---------------------|----------------------|---------------------------|------------------------|-------------------------|------------------------|
| Revenue Transferred from the General Fund | 8,275 | | | | | |
| Federal Revenues | 206,389 | 1,256,014 | | | | |
| State Revenues | 3,268,055 | 91,017 | | | | |
| Other Local Income | 167,730 | 1,865,367 | | 1,500 | | 6,233 |
| Interest | 8,000 | 8,563 | 30,000 | 10,000 | 15,000 | 9,300 |
| Total Revenues | 3,658,449 | 3,220,961 | 30,000 | 11,500 | 15,000 | 15,533 |
| Expenditures | | | | | | |
| Salaries, Benefits & PERS Reduction | 1,371,904 | 1,770,949 | | | | |
| Books & Supplies, Non-Capitalized Equip | 80,496 | 1,384,752 | | | | |
| Other Services & Expenditures | 253,739 | 60,745 | | | 35,000 | |
| Scholarship Awards | | | | | | 87,900 |
| Site & Building Improvements | | | | | | |
| Furniture and Equipment | | | | | | |
| Other Outgo | 2,099,533 | | | | | |
| Support Costs | 63,796 | 159,214 | | | | |
| Total Expenditures | 3,869,468 | 3,375,660 | 0 | 0 | 35,000 | 87,900 |
| Other Sources/Uses | | | | | | |
| Transfers In, Lease Purchase Revenue | | | 550,000 | 150,000 | 600,000 | |
| Transfers Out, Lease Purchase Expense | | | | | | |
| Increase(Decrease) in Fund Balance | (211,019) | (154,699) | 580,000 | 161,500 | 580,000 | (72,367) |
| Beginning Fund Balance at July 1 | 233,373 | 685,289 | 2,331,555 | 280,404 | 329,402 | 618,193 |
| Ending Fund Balance at June 30 | 22,354 | 530,590 | 2,911,555 | 441,904 | 909,402 | 545,826 |

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
DEVELOPER FEE, CONSTRUCTION AND GENERAL OBLIGATION BOND FUNDS
PROPOSED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2019**

| Revenues | Fund 21 G.O. Bond/Bldg | Fund 23 G.O. Bond/Bldg | Fund 25/8800 Dev Fees | Fund 35 State Prop 51 | Total |
|---|-----------------------------------|-----------------------------------|----------------------------------|----------------------------------|---------------------|
| Developer Fees | | | 7,000,000 | | 7,000,000 |
| Interest | 270,000 | 600,000 | 500,000 | | 1,370,000 |
| FMV of Investments | | | | | 0 |
| State Apportionment | | | | | 0 |
| Other Local Income | | | | | 0 |
| Total Revenues | 270,000 | 600,000 | 7,500,000 | 0 | 8,370,000 |
| Expenditures | | | | | |
| Salaries & Benefits | | | 435,928 | | 435,928 |
| Supplies | | 85,000 | 20,000 | | 105,000 |
| Outside Services (Legal, Tech.,etc.) | | 820,000 | 716,604 | | 1,536,604 |
| Site Purchase & Development | | 1,616,000 | | | 1,616,000 |
| Architect & State Fees | | 2,297,500 | 300,000 | | 2,597,500 |
| Reconstruction | | 221,000 | 100,000 | | 321,000 |
| New Construction & Leases | 25,000,000 | 46,283,211 | 29,500,000 | | 100,783,211 |
| Testing and Inspections | | 201,000 | 200,000 | | 401,000 |
| Capital Outlay | | | | | 0 |
| Total Expenditures | 25,000,000 | 51,523,711 | 31,272,532 | 0 | 107,796,243 |
| Other Sources/Uses | | | | | |
| Transfers In, Lease Purchase Revenue | | | 120,000 | | 120,000 |
| Transfers Out, Lease Purchase Expense | | | | | 0 |
| Other Financing Sources | | | | | 0 |
| State L/P Funding (O.P.S.C.) | | | | | 0 |
| Proceeds from C.O.P./Bonds | 35,000,000 | 30,000,000 | | | 65,000,000 |
| Increase(Decrease) in Fund Balance | 10,270,000 | (20,923,711) | (23,652,532) | 0 | (34,306,243) |
| Beginning Fund Balance at July 1 | 10,001,423 | 34,857,092 | 30,193,122 | | 75,051,637 |
| Ending Fund Balance at June 30 | 20,271,423 | 13,933,381 | 6,540,590 | 0 | 40,745,394 |

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

MAJOR FACILITY PROJECTS FY 2018-19

Many Measure D projects are in the planning stages and may be added to this list. The projects listed below are larger projects that are expected to incur costs in the 2018-19 fiscal year:

District Wide

- Paving Rehabilitation (Planning)

Adelante High School

- Science Room Modernization

Antelope High School

- Performing Arts Building

Challenge High School

- Campus Re-Roofing

Granite Bay High School

- Pool Modernization (Planning)
- Solar Parking Shade Structure
- Exterior Lighting Replacement
- Security Fencing
- Portable Relocation and Removal

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
MAJOR FACILITY PROJECTS FY 2018-19 (Cont.)

Oakmont High School

- Additional Temporary Portables
- Culinary Classroom Modernization
- Varsity Baseball Backstop
- Exterior Lighting Replacement
- Industrial Arts/Dance Building Modernization (planning)

Roseville High School

- Gym and A Block Restrooms Modernization
- New Auxiliary Gym
- Utility Relocation & Portables Removal
- Exterior Lighting Replacement
- Security Wall at Entrance

West Park High School

- Groundbreaking May 2018 (opening 2020/21 school year)

Woodcreek High School

- Campus Re-roofing
- Security Fencing
- Exterior Light Replacement

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

PLANNED NEXT STEPS AT 6-12-18

➤ **State Budget Adoption Impacts**

- Analyze Governor's 2018-19 Budget for any necessary changes to district's adopted budget and MYP

➤ **Post Budget Adoption**

- Prepare the district's 2017-18 Unaudited Actuals for the Board in September