



**Roseville Joint Union
High School District**

**FY 2016-17
ADOPTED
BUDGET**

ROSEVILLE, CALIFORNIA

**BOARD MEETING
JUNE 14, 2016**

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

BOARD AGENDA BRIEFING

Subject: ADOPTION OF FY 2016-17 BUDGET

Item Number: 16-102

Category: Assistant Superintendent, Business Services

Enclosures: 53

Consideration: Action

Date: June 14, 2016

Purpose:

To adopt the District's budget for FY 2016-17.

Background:

The attached Tentative Budget report (Exhibit A) being recommended for adoption is an update of the materials presented at the Budget Public Hearing in early May. The report provides a comprehensive budget package that mirrors the presentation format in May, but also has additional detail. The budget package includes all known applicable state and district impacts included in the Governor's May Revise of May 13, 2016 which were presented to the Board on May 24, 2016.

Mr. Landon will make a short PowerPoint presentation on the Adopted Budget (Exhibit B).

Recommendation:

Adopt FY 2016-17 Budget as presented.

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
ROSEVILLE, CALIFORNIA

**TENTATIVE BUDGET
FY 2016-17**



June 14, 2016

REPORT TO THE BOARD OF TRUSTEES

Paige K. Stauss, President
Scott E. Huber, Vice President
R. Jan Pinney, Clerk
Rene Aguilera, Member
Linda M. Park, Member

Approved by:

Ron Severson
Superintendent

Prepared by:

Joe Landon, CPA
Assistant Superintendent, Business Services

Jeana Kenyon, CPA
Director of Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
TENTATIVE BUDGET
June 14, 2016

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 Funds	5
c) District Goals	6
III. Overview of Budget Process 2016-17	
a) Budget Purposes, Constraints & Guidelines	7
IV. General Fund Budget 2016-17	
a) Enrollment Data	13
b) Revenue and ADA History	15
c) Local Control Funding Formula (LCFF) Four-Year Budget Impacts	16
d) New Positions Recommended and Included in Budget	17
e) Budget Overview	23
f) Local Control Accountability Plan (LCAP) Preliminary Expenditure Plan....	28
g) Executive Summary	29
h) General Fund	
"Where It Comes From"	35
"Where It Goes"	36
i) Multi-Year Projection of General Fund LCFF.....	37
j) Balances in Excess of Minimum Reserve Requirement.....	39
V. Other Funds	
a) Adult, Cafeteria, Deferred Maintenance, Pupil Transportation, Special Reserve, Scholarship Summary	40
b) Bonds, Developer Fees, Redevelopment, Construction Summary	41
c) Major Facilities Projects.....	42
VI. Other Budget Factors and Issues	
Planned Next Steps.....	45

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
TENTATIVE BUDGET

KEY STAFF POSITIONS

June 14, 2016

Superintendent

Ron Severson

Assistant Superintendents

John Montgomery, Curriculum and Instruction (retiring effective 6/30/16)

Jess Borjon, Curriculum and Instruction (effective 7/1/16)

Joe Landon, Business Services

Steve Williams, Personnel Services

Principals

John Becker, Antelope High School

David Byrd, Roseville High School

Rob Hasty, Oakmont High School

Debbie Latteri, Independence High School

Jennifer Leighton, Granite Bay High School

Amy Lloyd, Adelante High School

Joyce Lude, Roseville Adult School

Becky Rood, Woodcreek High School (effective 7/1/16)

Executive Directors

Brad Basham, Personnel Services

Suzanne Laughrea, Curriculum & Instruction

Directors

Jay Brown, Food Services

Scott Davis, Facilities Development

Judy Fischer, Consolidated Programs

Craig Garabedian, Special Education

Brian Gruchow, Maintenance, Operations & Transportation

Tony Ham, Technology

Jeana Kenyon, Accounting

Sherie Surwillo, Classified Personnel

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

FACILITIES OVERVIEW

June 14, 2016

Current Facilities

Schools

Adelante High School	350 Atlantic Street, Roseville
Antelope High School	7801 Titan Drive, Antelope
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

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
13 LEGALLY-DEFINED DISTRICT FUNDS

➤ **General**

- Salaries, Benefits, Categoricals, Lottery, Special Ed., Transportation, etc.

➤ **Special Revenue**

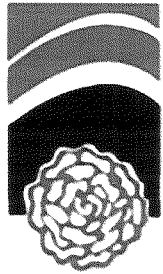
- Adult Education
- Deferred Maintenance
- Cafeteria
- Pupil Transportation Equipment

➤ **Capital Projects**

- Bond Proceeds
- Developer Fees
- Redevelopment/successor agency
- State School Building
- County School Facilities
- Special Reserve

➤ **Trust and Agency**

- Scholarships
- Student Body



ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

Increase Academic Achievement for EVERY Student
and Close the Achievement Gap



District Goals 2016-2017

Implement Standards in all content areas that prepare every student for college and careers in the 21st century

Provide timely, systemic intervention for EVERY student

Implement high quality instructional practices in all classes

District Objectives

- Professional Learning Teams will identify, publish, teach, and assess clearly defined essential academic vocabulary (comprised of Tier 2 and Tier 3) in every content area.
- Professional Learning Teams will develop, administer, and analyze formative assessments of three essential learning outcomes in every content area.
- Professional Learning Teams will increase student achievement on common assessments by 5% by providing systemic interventions for every student.
- Sites will increase by 3% the number of under-represented students who meet UC a-g course requirements.
- All teachers will receive targeted training so that they can demonstrate highly effective Professional Learning Team practices.

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

2016-17 FISCAL YEAR (Board approved 2/23/16)

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 Mission of "providing all students with a rigorous and relevant education designed to give them the opportunity to acquire, apply and practice the knowledge, skills and behaviors needed to fulfill their adult roles and responsibilities in the twenty-first century, and to become life-long learners who are responsible and productive in a global society."
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 recently and are expected to improve in the next few years. However, there are new financial and educational responsibilities and requirements, such as the use of Local Control Accountability Plan (LCAP) resources to close the achievement gap and significant employer rate increases

to CalSTRS and CalPERS in order to reduce the State's unfunded liability. These new requirements will partially restrict the use of the new funding that comes to the District.

2. The District must, by law, use a fund-accounting system that recognizes the restrictions placed on the various funds.
3. For 2015-16, the District's general fund expenditures are projected to be approximately 80.4 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 2016-17.
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 two additional REU's - 2.42% Board and a Local Control Funding Formula (LCFF) reserve that helps ensure the District's reserves equal one year's expected growth in LCFF revenue.
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 2015-16 58.3% of the District's general fund revenue (representing local property taxes) will be received in two equal 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 is alleviated by the issuance of a Tax Revenue Anticipation Note (TRAN). It is anticipated that similar cash flow constraints may exist in 2016-17.
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. In order to minimize the impact on students, and recognizing the significant positive funding changes from the state's brightened budget picture, the 2016-17 budget will show decreasing deficit spending. The 2017-18 budget and the projected 2018-19 budget are targeted to move toward or achieve balanced budgets. 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 2015-16 levels and adjusted as needed.
9. School budget allocations will be adjusted for enrollment changes and a zero COLA.

10. Salaries, related statutory benefits, and health/welfare costs will reflect the changes from employee group negotiation settlements in FY 2015-16. 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. In addition, carryovers for athletics will also be allowed in order that major purchases can be made without impacting a single 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 CAHSEE programs, supporting Blended Learning, will be funded at the 2015-16 level.
22. The District will 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 decrease to \$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 is currently not considering offering an early retirement incentive program for FY 2016-17.
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 district began in 2012-13 to transfer \$375,000 annually into a Special Reserve Fund. Beginning in 2014-15, the transfer amount has increased to \$575,000 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 continue to be developed 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.
37. The District will continue to participate in the Block Grant for Mandated Cost claims.

Board approved 3/23/16

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
Enrollment Data
FY 2016-17

Tentative Budget June 14, 2016

	2015-16	2016-17	2017-18	2018-19
CBEDS ENROLLMENT	Actual	Projection	Projection	Projection
Adelante High School	101	101	101	101
Antelope High School	1827	1807	1783	1757
Granite Bay High School	2038	1995	1932	1892
Oakmont High School	1876	1820	1948	2040
Roseville High School	1945	1950	1948	1954
Woodcreek High School	2221	2184	2112	2063
Subtotal	10008	9857	9824	9807
Independent Study	156	156	156	156
Independent Living Skills	14	14	14	14
Subtotal Regular Instruction	10178	10027	9994	9977
Special Education - Private NPS/NPA	11	14	14	14
Subtotal	10189	10041	10008	9991
COE-Special Ed.& Community Progs.	14	18	18	18
TOTAL STATE AID ENROLLMENT	10203	10059	10026	10009
Annual Enrollment Change From Prior Yr.	-48	-144	-33	-17
Annual % Change From Prior Yr.	-0.47%	-1.41%	-0.33%	-0.17%
Less: Interdistrict Enrollment	-726	-726	-726	-726
Net Resident Students	9477	9333	9300	9283

Roseville Joint Union High School District Enrollment Overview

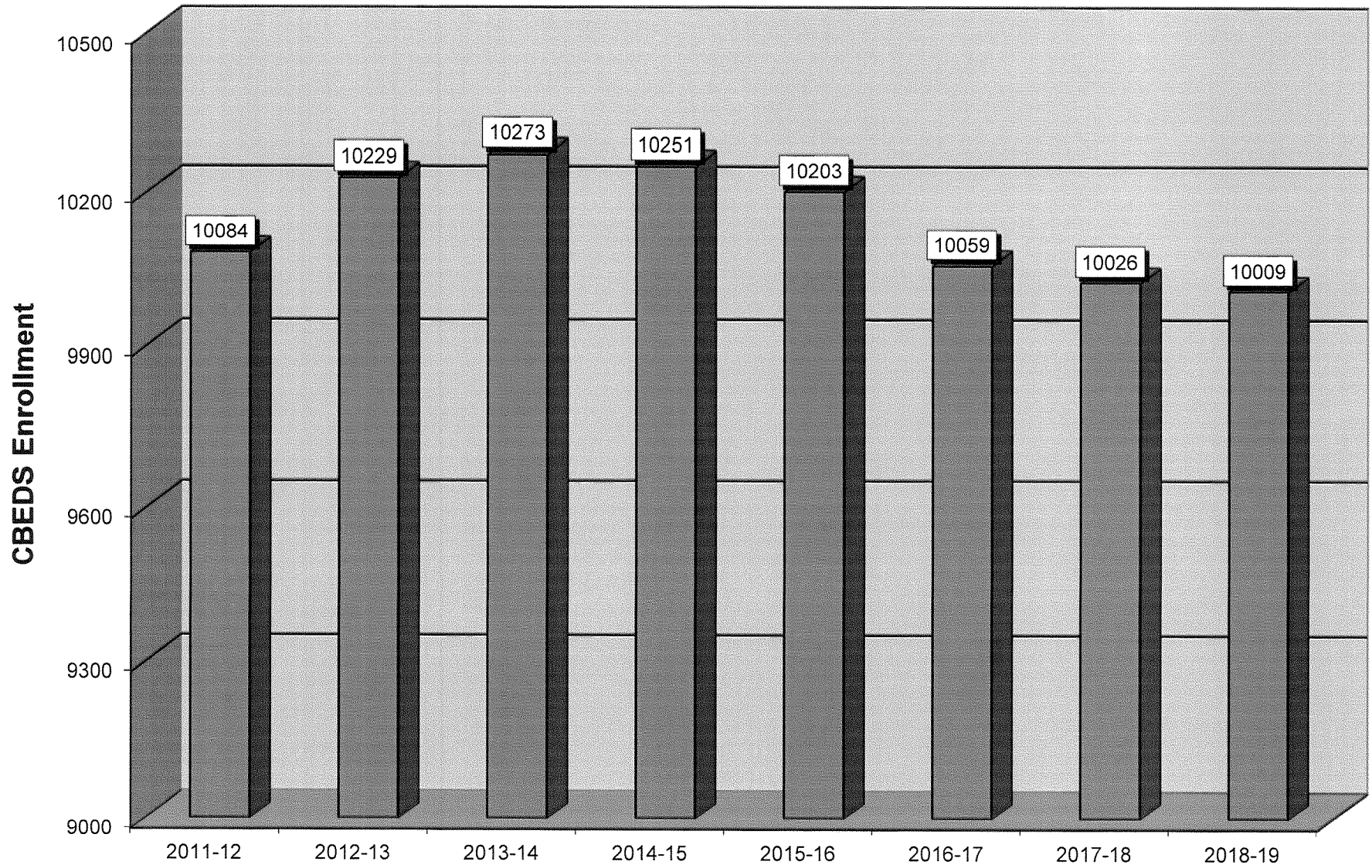
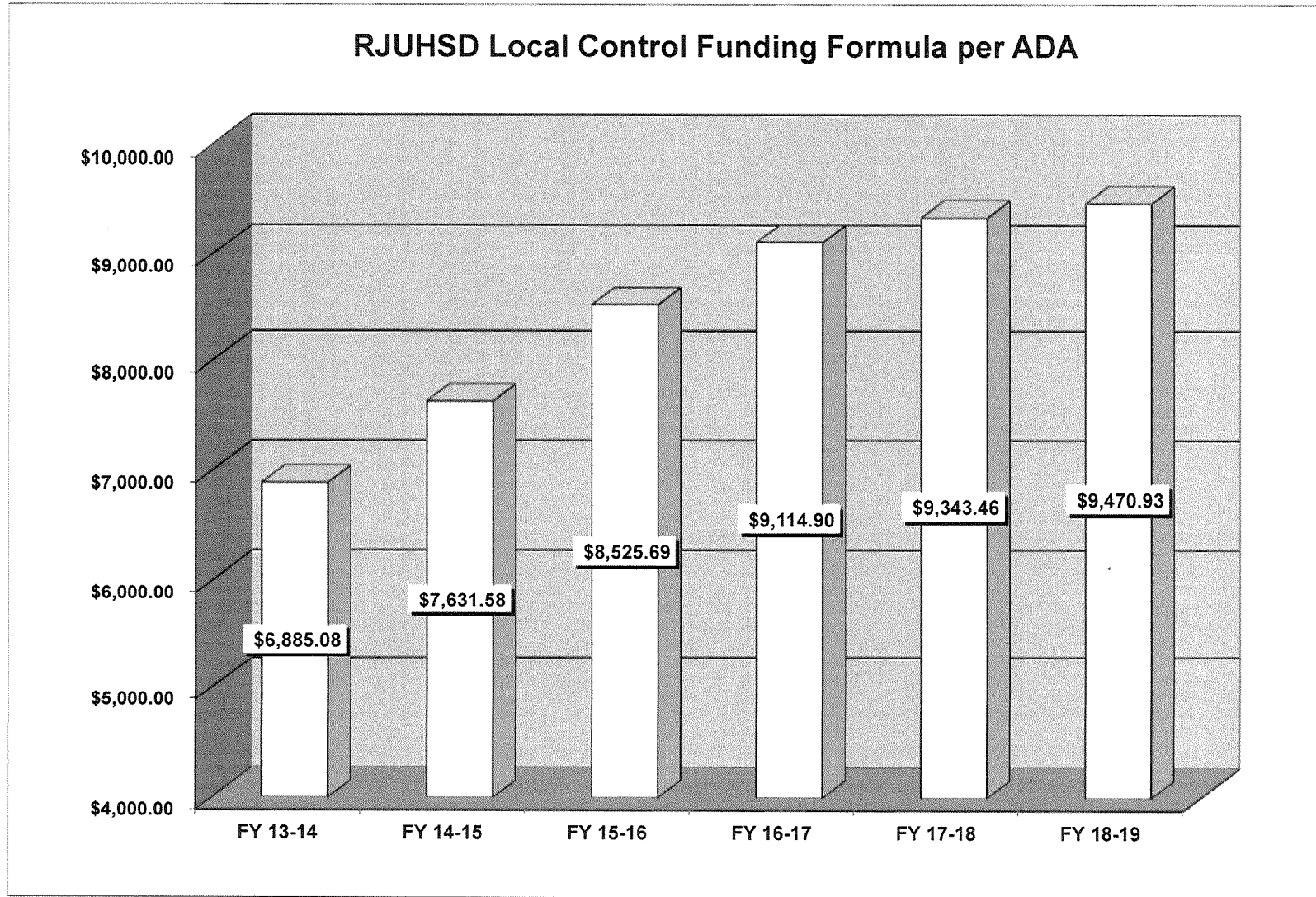


EXHIBIT A (14 OF 45)



ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
FOUR YEAR COMPARATIVE LCFF BUDGET IMPACTS
Tentative Budget 6/14/16 based on State Dept. of Finance Projections

EXHIBIT A (16 OF 45)

<i>LCFF 4 Year Summary</i> Tentative Budget 6/14/16	15/16 Est. Actuals	16/17 Tentative	17/18 Projection	18/19 Projection
Prior Year LCFF \$/ADA	\$7,631.58	\$8,525.69	\$9,114.90	\$9,343.46
LCFF \$ GAP to Target Funding	\$17,178,729	\$8,021,626	\$4,293,456	\$3,287,531
LCFF Estimated State GAP Funding Rate (DOF)	53.08%	49.08%	45.34%	6.15%
LCFF \$/ADA Increase over prior year	\$894.11	\$589.21	\$228.56	\$127.47
% Change in District LCFF	11.72%	6.91%	2.51%	1.36%
Current LCFF \$/ADA	\$8,525.69	\$9,114.90	\$9,343.46	\$9,470.93

16-102

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY – NEW POSITIONS, CHANGES AND RECLASSIFICATION REQUESTS
FY 2016-2017**

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>			
Classroom Teacher – .333 FTE ▪ ELD Staffing	Salary Schedule 1 Column D, Step 9 # Days 186 \$27,344		
Intervention Counselor – .500 FTE	Salary Schedule 3 Class II, Step 3 # Days 199 \$58,500		
English Learner Specialist – .500 FTE	Salary Schedule 3 Class II, Step 3 # Days 199 \$58,500		
<u>Granite Bay High School</u>			
WASC Coordinator Release Period – .167 FTE ▪ To coordinate WASC self-study process ▪ Fall term only			Salary Schedule 1 Column D, Step 9 # Days 186 \$13,672
Classroom Teacher Release Period – .167 FTE ▪ AP Coordinator	Salary Schedule 1 Column D, Step 9 # Days 186 \$13,672		
Classroom Teacher Release Period – .33 FTE ▪ Integrated math support	Salary Schedule 1 Column D, Step 9 # Days 186 \$27,344		

EXHIBIT A (17 OF 45)

16-102

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
<u>Oakmont High School</u>			
Classroom Teacher – .167 FTE <ul style="list-style-type: none"> ELD Staffing 	Salary Schedule 1 Column D, Step 9 # Days 186 \$13,672		
Classroom Teacher Release Period – .167 FTE <ul style="list-style-type: none"> AP Coordinator 	Salary Schedule 1 Column D, Step 9 # Days 186 \$13,672		
<u>Woodcreek High School</u>			
WASC Coordinator Release Periods – .333 FTE <ul style="list-style-type: none"> To coordinate WASC self-study process Goal is a six-year accreditation 			Salary Schedule 1 Column D, Step 9 # Days 186 \$27,344
Campus Monitor – from .625 FTE to .875 FTE <ul style="list-style-type: none"> Increases a campus monitor (Pos #1932) from 5 hours per day to 7 hours per day To provide increased campus safety for students Pos Con #1932 			Delete: Salary Schedule 7 Range 22, Step C # Days 180 at 5 hrs/day (\$20,439) Add: Salary Schedule 7 Range 22, Step C # Days 180 at 7 hrs/day \$28,615 Net Cost: \$8,176

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
<u>District Office</u>			
Administrative Assistant II – 1.000 FTE <ul style="list-style-type: none"> For Personnel Department Additional staffing needed to process the increasing number of employees (increased number and complexity of absences and leaves) and increasing number of entitlements, AB 1522, mandated child abuse reporting training, cross training and back-up for other department personnel Expand use of training modules through Public School Works system Would replace Student Clerk and reduce significant amounts of overtime being worked 			Delete: Annual Budget for Student Clerk (\$10,500) Add: Salary Schedule 5 Column 34C, Step D # Days 248 \$76,576 Net Cost: \$66,076
<u>Districtwide</u>			
School Psychologist – 1.000 FTE <ul style="list-style-type: none"> Since 2010 there has been an extraordinary increase in the quantity (more than 200%) and complexity of IEP-related student services requiring school psychologists This increase in IEP services adversely impacts the psychologists' ability to perform mandated assessment duties Current staffing ratio is below the county-wide average and neighboring school districts Current staffing is hurting the District's ability to attract and retain psychologists 			Salary Schedule 3 Class IV, Step C # Days 199 \$121,135
PBIS Coordinator – 1.000 FTE <ul style="list-style-type: none"> To coordinate the Positive Behavior Interventions and Supports program 	Salary Schedule 3 Class II, Step C # Days 199 \$115,322		

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
<u>Transportation Department</u>			
District Mail Courier – from 150 to 200 days <ul style="list-style-type: none"> Restore full service/daily mail delivery among all district sites Pos Con #1383 			Delete: Salary Schedule 7 Range 21, Step F # Days 150 (\$9078) Add: Salary Schedule 7 Range 21, Step F # Days 200 \$12,103 Net Cost: \$3,025
<u>Maintenance and Operations Department</u>			
Custodian – 4.000 FTE <ul style="list-style-type: none"> One additional custodian for AnHS, GBHS, RHS and WHS For daily cleaning and to improve the level of service 			Salary Schedule 7 Range 24, Step C # Days 248 \$228,976
Utility Worker – from 204 to 248 days <ul style="list-style-type: none"> Affects three full-time positions To improve service at the sites and provide service year round Pos Con #1966, #1967, #2161 			Delete: Salary Schedule 7 Range 24, Step C # Days 204 (\$113,301) Add: Salary Schedule 7 Range 24, Step C # Days 248 \$140,277 Net Cost: \$26,976

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
<u>Consolidated Programs</u>			
Department Secretary – from 228 days to 248 days <ul style="list-style-type: none"> ▪ Workload supports the increase in workdays ▪ Secretary has been working the 12th month on a time sheet ▪ Pos Con #1387 			Delete: Salary Schedule 7 Range 26, Step F # Days 228 (\$52,280) Add: Salary Schedule 7 Range 26, Step F # Days 248 \$56,874 Net Cost: \$4,594

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
-----------------	--------------------------	--------------------------	---------------------------

ROSEVILLE ADULT SCHOOL

<u>Roseville Adult School</u>			
School Administrative Assistant – from 0.875 @ 208 days to 0.21875 FTE @ 228 days <ul style="list-style-type: none"> The current school administrative assistant position is being decreased to 1.75 hours/day or 0.21875 FTE @ 228 days because the job responsibilities have evolved to require fewer school administrative duties and more Student Data Manager responsibilities Pos Con #1148 		Delete: Salary Schedule 7 Range 25, Step F # Days 208 (\$40,918)	
Student Data Manager – 0.65625 FTE <ul style="list-style-type: none"> The addition of counseling services at RAS requires support to manage the student data system and provide student data This position will be combined with the current School Administrative Assistant position (being decreased from 0.875 to 0.21875 FTE) to create one position at .875 FTE at 7 hours/day for 228 days 		Add: Salary Schedule 7 Range 28, Step F # Days 228 \$47,078 Net Cost: \$6,160	
Adult School Accountability Clerk – from 10 to 11 months <ul style="list-style-type: none"> The person in this position consistently works additional hours past her contract date to prepare reports due in August requiring data not available until late June Would increase this position from 10 to 11 months Pos Con #1349 		Delete: Salary Schedule 7 Range 25, Step F # Days 212 (\$47,618) Add: Salary Schedule 7 Range 25, Step F # Days 228 \$51,034 Net Cost: \$3,416	

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

BUDGET OVERVIEW
GENERAL FUND AT 6-14-16

➤ **REVENUE**

Local Control Funding Formula assumptions

- ADA Estimate = 9,651
- 2016-17 GAP Funding Rate = 49.08%

Education Protection Account (Prop. 30 funds) = \$6,388,161 (est.)

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

Mandate Block Grant 2016/17 = \$550,000

Mandate One-Time Buy down = \$2,320,000 (estimate)

Lottery Revenues

- Unrestricted = \$1,400,000
- Restricted = \$400,000

Home-To-School Transportation Fee reduced to \$50/year

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

BUDGET OVERVIEW

➤ EXPENSES

Salaries and Benefits

- Staffing Ratio 26.5:1 at P2 Enrollment
- New Positions Recommended and Included in Budget
- Step and Column Increases = \$1,132,551 (estimated)
- Health and Welfare District Cap cost of:
 - \$880/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 = \$108/month

Estimated Impact of Employer PERS Contribution Increases

<u>Year-over-Year Change</u>				<u>Actual Projected Rate</u>	
• FY 16-17	+17%	=	\$25,000	Rate	13.89%
• FY 17-18	+11%	=	\$21,000	Rate	15.50%
• FY 18-19	+10%	=	\$21,000	Rate	17.10%

Estimated Impact of Employer STRS Contribution Increases

<u>Year-over-Year Change</u>				<u>Actual Projected Rate</u>	
• FY 16-17	+17%	=	\$1,046,000	Rate	12.58%
• FY 17-18	+14%	=	\$1,086,000	Rate	14.43%
• FY 18-19	+12%	=	\$1,127,000	Rate	16.28%

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

BUDGET OVERVIEW

➤ **EXPENSES (Cont.)**

Other

- Site Budgets increased by Growth, 0% COLA
- Youth Resource Officers 2016-17 Total 6 Officers = \$275,000
- Home-to-school transportation maintained at 3-mile walking distance
- County SELPA Sp. Ed. Program Billback = \$1,300,000
- County CTE Program Billback = \$100,000
- Cost for Utilities = \$2,103,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

BUDGET OVERVIEW

➤ **EXPENSES** (Cont.)

Curriculum and Instruction items

- Local Control and Accountability Plan = \$4,680,000
- General Fund Contribution for Common Core Implementation = \$150,000 used for:
 - Lead Teacher Stipends to develop Common Assessments and lead Professional Development days
- Two additional mandatory Professional Development days through 2017-18
- CRANE (Capital Regional Academies for the Next Generation) Grant I funding over three years

2014-15 =	\$328,063
2015-16 =	137,737
2016-17 =	<u>82,200</u>
Total	<u>\$548,000</u>

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

BUDGET OVERVIEW

➤ **EXPENSES** (Cont.)

Transfer to Special Reserve Fund 40

- Synthetic Fields and All-Weather Track = \$575,000

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 <\$1,806,947>
- Sp. Ed. w/bill-back & State Schools <\$6,150,145>
- TOTAL <\$7,957,092>

➤ **RESERVES**

6th High School Startup = \$250,000/year

Roseville Joint Union High School District
2016-17 LOCAL CONTROL and ACCOUNTABILITY PLAN
LCAP Preliminary Expenditure Plan
Tentative Budget 2016-17

Group #	Major Description	2015-16	2016-17
1	Learning Support Specialists (LSS)	\$407,956	\$464,856
2	Naviance College Preparatory Program	\$70,000	\$55,000
3	Districtwide Math Coach	\$124,974	\$127,680
4	Advancement Via Individual Determination Program (AVID)	\$37,325	\$34,914
5	Professional Development - Cult. Rel./Ac. Vocab	\$70,000	\$120,000
6	Technology	\$267,500	\$0
7	Home Visit Program	\$19,779	\$20,000
8	Extended Afterschool Interventions	\$73,200	\$104,000
9	Positive Behavioral Intervention & Supports (PBIS)	\$47,000	\$42,000
10	Marriage & Family Therapist Intern Supervisor and Support	\$167,878	\$179,999
11	PBIS Coach/Social Work Intern Supervisor and Support	\$0	\$112,096
12	Transportation (Extended Hours) - late busses	\$50,000	\$50,000
13	Advanced Placement Equity (EOS Program)	\$33,000	\$33,000
14	Additional Interpreters/Translators	\$2,654	\$20,000
15	College/Career Visits	\$25,000	\$50,000
16	Additional Materials/Supplies	\$10,000	\$17,525
17	Intervention Counselors/English Learner Specialists (IL/EL)	\$796,942	\$915,816
18	California High School Exit Exam Support - Suspended	\$56,150	\$0
19	Credit Recovery and A-G Recovery	\$264,269	\$270,000
20	English Learner Program - training, site and D-W	\$275,809	\$277,000
21	Site Intervention Teacher Staffing - by sites	\$491,010	\$502,583
22	2.0 FTE Counselors (OHS, WHS)	\$229,872	\$239,776
23	Intergrated Math - teacher and student resources	\$189,917	\$68,429
24	Advanced Placement Coordinators	\$139,837	\$177,400
25	IHS 0.5 FTE Admin Asst. (Credit Recovery)	\$30,538	\$30,926
26	Site ELD Staffing 3.0 FTE	\$294,606	\$351,000
27	PSAT for All 10th Graders	\$31,831	\$40,000
28	Site Specific Plans--Discretionary - \$262,000		
	Adelante	\$6,000	\$8,000
	Antelope	\$50,000	\$75,000
	Granite Bay	\$50,000	\$50,000
	Independence	\$6,001	\$8,000
	Oakmont	\$50,000	\$60,000
	Roseville	\$50,000	\$60,000
	Woodcreek	\$50,000	\$50,000
29	Concurrent Senior Program (RAS)	\$40,909	\$45,000
30	Data and Assessment Support	\$0	\$20,000
	Total:	\$4,509,957	\$4,680,000

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2016/17
Tentative Budget At June 14, 2016**

EXECUTIVE SUMMARY

DESCRIPTION	SRC/ OBJ	2015-16 Estimated Actuals	2016-17 Tentative Budget	VARIANCE
A. REVENUES				
1. LCFF Sources		81,947,239	88,504,463	6,557,224
2. Federal Revenue		2,853,170	2,341,844	(511,326)
3. Other State Revenues		12,802,927	12,809,231	6,304
4. Other Local Revenues		6,425,959	5,475,919	(950,040)
5. TOTAL REVENUES		104,029,295	109,131,457	5,102,162
B. EXPENDITURES				
1. Salaries-Certificated		49,823,809	49,726,797	(97,012)
2. Salaries-Classified		13,361,149	13,612,756	251,607
3. Employee Benefits		19,831,451	22,522,182	2,690,731
4. Books & Supplies		8,627,540	7,374,272	(1,253,268)
5. Services, Other Operating Expenses		8,309,300	14,271,950	5,962,650
6. Capital Outlay		311,855	241,526	(70,329)
7. Other Outgoing, Support, Adjs.		1,152,227	1,410,570	258,343
8. Direct Support/Indirect Costs To Other Funds		343,755	365,760	22,005
9. TOTAL EXPENDITURES (1000-7590)		101,761,086	109,525,813	7,764,727
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,268,209	(394,356)	(2,662,565)
D. OTHER FINANCING SOURCES/(USES)		(2,518,000)	(269,800)	2,248,200
E. NET INCR.(DECR.) TOTAL		(249,791)	(664,156)	(414,365)
F. BEGINNING FUND BAL. 7/1		17,142,362	16,892,571	(249,791)
G. ENDING FUND BALANCE 6/30		16,892,571	16,228,415	(664,156)
(I) Calculation of Current Year's Operations				
Net Increase (Decrease) on Financial Statement [Line E]		(249,791)	(664,156)	(414,365)
Adj. For: Department and Categorical Expense Carryovers From Last Year		3,314,184	4,982,791	1,668,607
Adj. For: Department and Categorical Expense Carryovers To Next Year		(4,982,791)	-	4,982,791
Net Increase (Decrease) From Current Year's Operations		(1,918,398)	4,318,635	

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2016/17
Tentative Budget At June 14, 2016

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2015-16 Estimated Actuals	2016-17 Tentative Budget	VARIANCE
LCFF SOURCES				
Principal Apportionment				
State Aid-Current Year	8011	24,125,540	28,579,768	4,454,228
State Aid-Education Protection Account	8012	7,593,197	6,388,161	(1,205,036)
County and District Taxes	8041	51,753,462	53,000,000	1,246,538
SUB TOTAL		83,472,199	87,967,929	4,495,730
Revenue Limit Transfer (Adult Ed & Def Maint)	8091	(2,558,275)	(558,275)	2,000,000
Property Tax Transfers - SELPA	8097	1,033,315	1,094,809	61,494
SUB TOTAL, LCFF SOURCES		81,947,239	88,504,463	6,557,224
Prior Year R/L Corr.	8019	-	-	-
TOTAL, LCFF SOURCES		81,947,239	88,504,463	6,557,224
FEDERAL REVENUES				
Special Ed.-PI 94-142 (3310/5001)	8181	1,294,985	1,294,985	-
IDEA Mental Health (3327)	8182	289,268	110,000	(179,268)
TITLE III- Lmted Eng.Prof. Std.(4203/1140)Pass Thru	8287	-	-	-
Medi-Cal Admin. Activities (0006)	8290	39,508	10,000	(29,508)
Other Fed.--AP/IB (0000)	8290	36,208	23,200	(13,008)
TITLE I - Basic (3010/1140)	8290	911,723	640,000	(271,723)
Voc. Ed. PI 576- (3550/1140)	8290	134,687	134,500	(187)
TITLE II, Teacher Quality (4035/1140)	8290	118,329	119,955	1,626
TITLE III- Limited Eng.Prof. Std. (4203/1140)	8290	25,786	6,704	(19,082)
NCLB TITLE X -McKinney Vento Homeless (5630)	8290	-	-	-
Medi-Cal Billing Option (5640)	8290	2,676	2,500	(176)
TOTAL, FEDERAL REVENUES		2,853,170	2,341,844	(511,326)

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2016/17
Tentative Budget At June 14, 2016**

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2015-16 Estimated Actuals	2016-17 Tentative Budget	VARIANCE
OTHER STATE REVENUES				
Mandated Cost Reimb. (0020/0000)E	8550	5,723,525	2,870,000	(2,853,525)
Lottery Income Unrestricted (1100/0000)E	8560	1,400,000	1,400,000	-
Lottery Income Restricted (6300/0000)E	8560	400,000	400,000	-
Other State.--CELDT/Student ID (0000)	8590	15,000	15,000	-
CA Clean Energy Jobs Act (6230)	8590	348,079	227,181	(120,898)
Educator Effectiveness (6264)	8590	786,278	-	(786,278)
Special Ed. Mental Health Prop 98 (6512)	8590	590,913	591,000	87
Special Education-Workability (6520)	8590	195,357	195,350	(7)
Health Academy-OHS (R7220/G1420)	8590	98,775	70,000	(28,775)
STRS On-Behalf Pension (7690)	8590	2,865,000	4,290,700	1,425,700
CTE Incentive Grant	8590	380,000	2,750,000	2,370,000
TOTAL, OTHER STATE REVENUES		12,802,927	12,809,231	6,304
OTHER LOCAL REVENUES				
Community Redevelopment Funds	8625	300,000	300,000	-
Sale of Equipment/Supplies	8631	2,000	2,000	-
Use of Facilities (0000/0000)	8650	400,000	400,000	-
Interest-Regular	8660	200,000	181,000	(19,000)
Interest-TRAN	8660	9,479	-	(9,479)
-Student Fees (7230/0000)	8675	115,000	25,556	(89,444)
-Districts-HTS (7230/0000)	8677	1,125,000	1,150,000	25,000
-CRANE Career Pathways Grant (9032)	8677	363,395	-	(363,395)
-Other Revenues (0073/0000)	8699	460,000	440,000	(20,000)
TRAN Premium	8699	-	-	-
Transcript Fee (0000/2700)	8699	13,700	13,700	-
Local Prog - One-Time Funds - OHS (9200)	8699	83,385	-	(83,385)
Local Prog - Titan "A" on the Stadium Hill (9645)	8699	660	-	(660)
Local Prog - City of Roseville - IHS (9662)	8699	2,000	-	(2,000)
Local Prog - Sac Athletic League (9663)	8699	83	-	(83)
Local Prog - SIG Wellness Program (9666)	8699	22,539	-	(22,539)
Local Prog - Independence High School (9667)	8699	22,110	16,000	(6,110)
Local Prog.-WHS Nature Center (9676/1140)	8699	5,855	4,000	(1,855)
Local Prog.-49er ROP (9677)	8699	66,024	-	(66,024)
Local Prog.-Intel Foundation's 2000 (9680)	8699	452	452	(0)
Local Prog.-Student Support GBHS (9684)	8699	2,315	738	(1,577)
Other-Cell Towers, Misc.(0000/0000)	8699	239,000	160,000	(79,000)
Special Ed. Master Plan (6500/5001)	8792	2,992,962	2,782,473	(210,489)
TOTAL, OTHER LOCAL REVENUES		6,425,959	5,475,919	(950,040)
GRAND TOTAL, ALL REVENUES		104,029,295	109,131,457	5,102,162

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2016/17
Tentative Budget At June 14, 2016**

EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2015-16 Estimated Actuals	2016-17 Tentative Budget	VARIANCE
CERTIFICATED SALARIES				
Teachers	1100	37,079,035	36,694,172	(384,863)
Teachers-Substitutes				
-Staff and Curriculum Dev.,Sp.Ed,Summer Sch., Categorical Progs.,General Secondary, etc.	1110	548,498	520,022	(28,476)
Teachers-Extra Assignments				
Categorical Progs.,Summ.Sch., Aca.Decath,Staff Dev.,Home Teaching,	1120	1,019,098	842,690	(176,408)
Teachers-Substitutes Long Term	1130	50,000	50,000	-
Teachers-Coordimators/Misc.	1140	-	-	-
Subtotal 1100 Series		38,696,631	38,106,884	(589,747)
Certif. Pupil Support-Couns.,Deans,Psych.,Misc.	1200	4,270,921	4,710,439	439,518
Certif. Pupil Support-Librarians	1230	478,623	484,219	5,596
Certif. Pupil Support-Nurses	1240	475,687	483,783	8,096
Certif. Supervisory/Administrative	1300	4,645,052	4,762,691	117,639
Estimated Settlement Impacts		-	-	-
Special Proj. Coord., Mentors	1900	1,256,895	1,178,781	(78,114)
TOTAL, CERTIFICATED SALARIES		49,823,809	49,726,797	(97,012)
CLASSIFIED SALARIES				
Instructional Aides & Aide Subs.	2100	1,782,287	1,854,340	72,053
Coaches, Athletic Directors	2160	1,095,945	1,109,979	14,034
Classif. Support-Custodial/Maint.Monitors	2200	3,145,994	3,288,115	142,121
Bus Drivers/Mechanics	2290	1,467,378	1,495,719	28,341
Classif. /Supervisory/Admin./Board	2300	1,065,679	1,033,862	(31,817)
Classif. Support-Secretarial/Clerical	2400	3,963,670	4,012,693	49,023
Other Classified Salaries--	2900	840,196	818,048	(22,148)
Technology, Technicians, Students, Misc.				
TOTAL, CLASSIFIED SALARIES		13,361,149	13,612,756	251,607
proof total for 1000's and 2000's		63,184,958	63,339,553	154,595
EMPLOYEE BENEFITS				
STRS	3100	8,267,089	10,583,368	2,316,279
PERS	3200	1,422,121	1,501,779	79,658
FICA	3300	723,396	752,496	29,100
Medicare	3311	878,187	882,435	4,248
Health	3400	7,756,215	8,015,301	259,086
SUI	3500	30,613	30,681	68
W.Comp	3600	679,264	681,213	1,949
Life	3901	74,566	74,909	343
TOTAL, EMPLOYEE BENEFITS		19,831,451	22,522,182	2,690,731
Proof total for S & B's		83,016,409	85,861,735	2,845,326

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2016/17
Tentative Budget At June 14, 2016

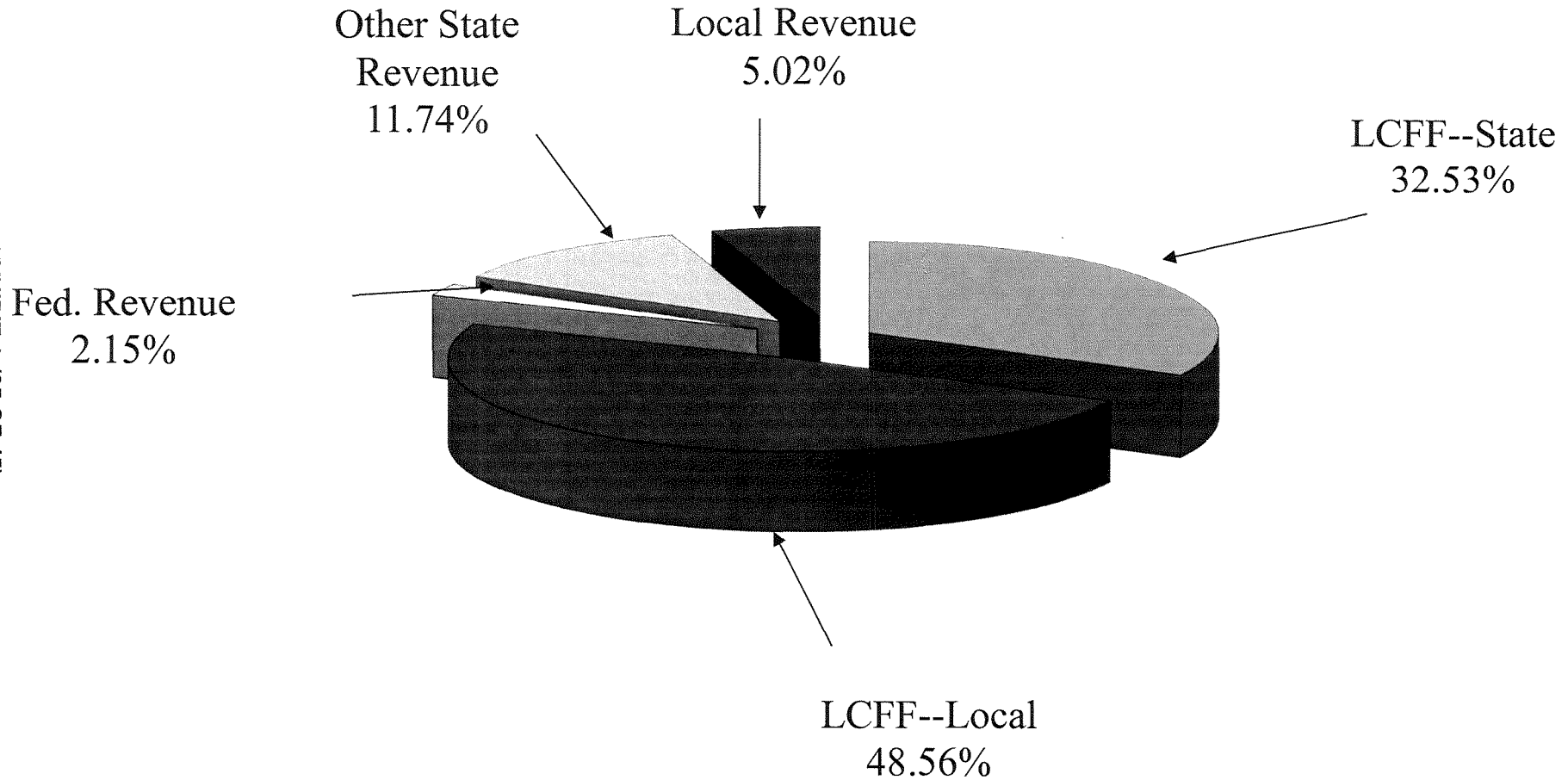
EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2015-16 Estimated Actuals	2016-17 Tentative Budget	VARIANCE
BOOKS AND SUPPLIES				
Textbooks	4100	741,931	758,200	16,269
Books other than Textbooks	4200	82,587	74,410	(8,177)
Materials and Supplies	4300	5,126,110	5,332,556	206,446
Pupil Transportation Supplies	43XX	660,500	668,800	8,300
Noncapitalized Equipment	4400	2,016,412	540,306	(1,476,106)
TOTAL, BOOKS AND SUPPLIES		8,627,540	7,374,272	(1,253,268)
SERVICES, OTHER OPERATING EXPENSES				
Travel-Conferences/Mileage	5200	1,134,834	887,416	(247,418)
Dues and Memberships	5300	73,568	55,745	(17,823)
Property, Casualty & Deductible	5400	570,000	580,000	10,000
Utilities & Housekeeping	5500	2,103,000	2,103,000	-
Rentals, Leases, and Repairs	5600	1,368,196	624,651	(743,545)
Direct Interfund Charges	575x	-	-	-
Other Svcs. & Exp.	58XX	2,270,235	2,114,698	(155,537)
Legal Services	5810	233,200	301,500	68,300
Audit	5811	36,800	36,800	-
Election Expense	5813	-	115,000	115,000
In Lieu of Transportation	5832	-	-	-
Non-Public School Tuition	5840	675,000	1,107,000	432,000
Student Services/Systems	5841	50	50	-
FS&L Categorical Project Reserves	5890	(173,806)	6,329,858	6,503,664
Telecommunication	5901	18,223	16,232	(1,991)
TOTAL, SERVICES AND OPER. EXPENSES		8,309,300	14,271,950	5,962,650
CAPITAL OUTLAY				
Site Improvements	6100	-	-	-
Building Improvements	6200	31,125	-	(31,125)
Equipment Additions	6400	280,730	241,526	(39,204)
Equipment Replacements	6500	-	-	-
TOTAL, CAPITAL OUTLAY		311,855	241,526	(70,329)
OTHER OUTGOING (7100-7299,7400-7499)				
State Special Schools (G5001/F9200)	7130	12,000	12,000	-
Spec.Ed.Excess Cost from PCOE(G5001/F9200)	7142	1,140,227	1,398,570	258,343
Transfer of Pass-Thru Revenue	7211	-	-	-
Other Misc. Transfers	7299	-	-	-
TOTAL, OTHER OUTGOING		1,152,227	1,410,570	258,343
INTERPROG/INTERFD SUPP. (7300-7399)				
Indirect Costs to Cafeteria Fund 13 (G0000/F7200)	7350	(175,812)	(158,972)	16,840
Indirect Costs to Adult Fund 11 (G0000/F7200)	7351	(57,433)	(50,468)	6,965
Debt/COPs Interest Exp. (G0000/F9100)	7438	52,000	35,200	(16,800)
Debt/COPs Principal Pmt. (G0000/F9100)	7439	525,000	540,000	15,000
TOTAL INTERPROG/INTERFD SUPP.		343,755	365,760	22,005
TOTAL, EXPENDITURES 1000 THRU 7590		101,761,086	109,525,813	7,764,727
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,268,209	(394,356)	(2,662,565)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2016/17
Tentative Budget At June 14, 2016

DESCRIPTION	SRC/ OBJ	2015-16 Estimated Actuals	2016-17 Tentative Budget	VARIANCE
D. OTHER FINANCING SOURCES/(USES)				
1) Interfund Transfers In				
From: Dev.Fees #25/8800--COPS (0000/0000)	8919	577,000	575,200	(1,800)
Other Transfers in	8919	-	-	-
a) Total, Transfers in		577,000	575,200	(1,800)
Transfers to:				
Sp. Bldg.Fund 40(G0000/F9300)	7612	575,000	575,000	-
Building Fund 25 (G0000/F9300)	7619	2,400,000	150,000	(2,250,000)
Transp. Equip. Fd.15 (G0000/F9300)	7619	120,000	120,000	-
Adult School Transfer Fd.11 (G0000/F9300)	7619	-	-	-
b) Total, Transfers to		3,095,000	845,000	(2,250,000)
2) All Other Sources/Uses				
3) G.F. Contrib.to Restricted Statutory Programs	8990	-	-	-
TOTAL, OTHER FINANCING SOURCES/(USES) (1a -1b + 2a - 2b + 3)		(2,518,000)	(269,800)	2,248,200
E. NET INCREASE (DECREASE) IN FUND BALANCE		(249,791)	(664,156)	(414,365)
FUND BALANCE DETAIL				
NET INCREASE (DECREASE) IN FUND BAL.		(249,791)	(664,156)	(414,365)
F. BEGINNING FUND BALANCE PLUS ADJ. AT JULY 1	9791	17,142,362	16,892,571	(249,791)
COMPONENTS OF ENDING FUND BALANCE				
Reserves and Restrictions.....				
Revolving Cash Fund	9711	10,000	10,000	-
REU - Board 2.42%	9789	2,523,554	2,657,054	133,500
REU - LCFF	9789	4,033,670	-	(4,033,670)
REU - State 3%	9789	3,128,373	3,293,868	165,496
Categorical & Base Budget Carryovers	9780	4,982,791	-	(4,982,791)
6th High School Startup Costs Reserve	9780	1,750,000	2,000,000	250,000
Undesignated/Unassigned		464,184	8,267,493	7,803,309
G. ENDING BALANCE COMPONENTS 6-30-XX	9790	16,892,571	16,228,415	(664,156)

Roseville Joint Union High School District
Tentative Budget FY 2016-17
at June 14, 2016
"Where it Comes From" - As a Percentage of Total Revenue



"Where It Comes From"

Roseville Joint Union High School District
Tentative Budget FY 2016-17
at June 14, 2016
"Where it Goes" - As a Percentage of Total Expenditures

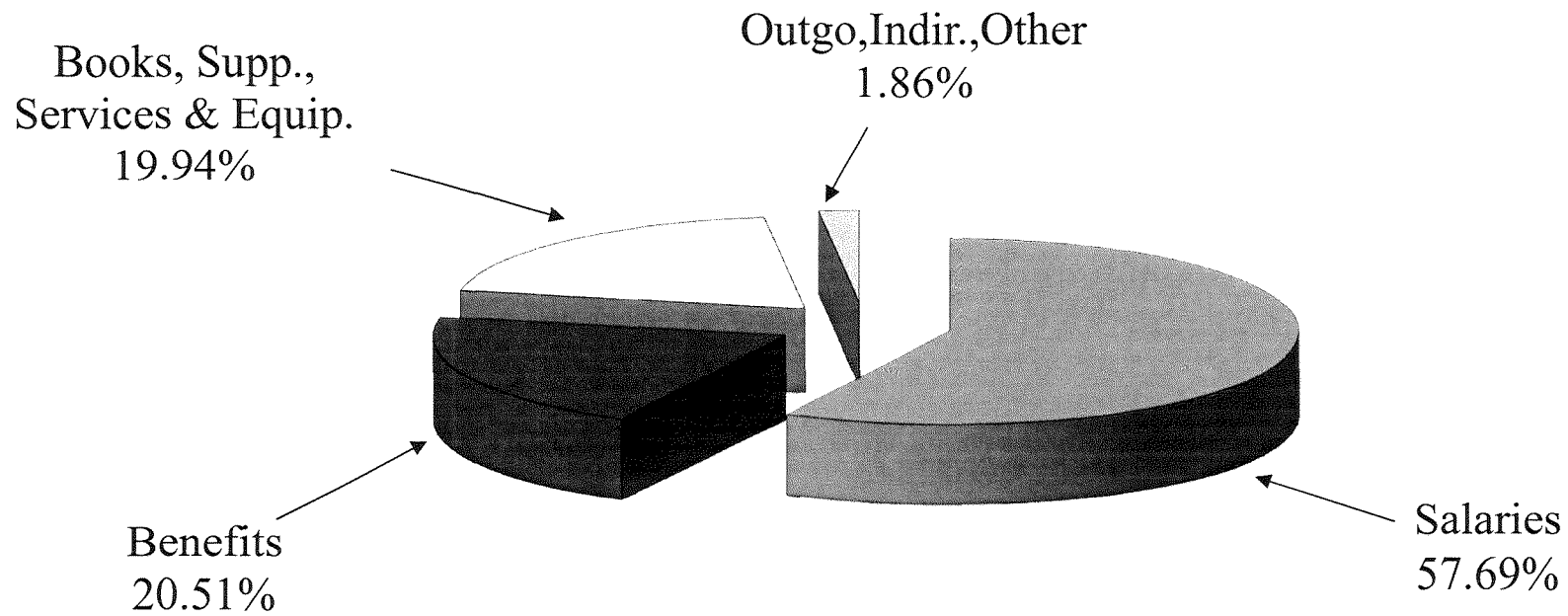


EXHIBIT A (36 OF 45)

16-102

Roseville Joint Union High School District
Revised Multi Year Projection
May Revise at 5-24-16

LCFF Multi-Year Projection
CA Department of Finance (DOF) LCFF Estimates

	MYP '15-16	MYP '16-17	MYP '17-18	MYP '18-19
	Estimated Actuals	Proposed Budget	Projected	Projected
(A) Beginning Fund Balance:	\$ 17,142,362	\$ 16,902,551	\$ 16,109,527	\$ 17,431,517
Revenue: LCFF Sources	\$ 81,950,192	\$ 88,445,922	\$ 90,343,390	\$ 91,408,393
Revenue: Other Sources	\$ 22,134,201	\$ 20,685,222	\$ 16,352,162	\$ 15,441,658
(a) Total Revenue:	\$ 104,084,393	\$ 109,131,144	\$ 106,695,552	\$ 106,850,051
Expenses	\$ 99,814,247	\$ 105,244,168	\$ 100,692,562	\$ 102,047,025
Exp: Add LCAP Expenditures	\$ 4,509,957	\$ 4,680,000	\$ 4,681,000	\$ 4,687,000
(b) Total Expense:	\$ 104,324,204	\$ 109,924,168	\$ 105,373,562	\$ 106,734,025
(B) (a-b) Incr/(Decr)	\$ (239,811)	\$ (793,024)	\$ 1,321,990	\$ 116,027
(A+B) Ending Fund Balance	\$ 16,902,551 16.20%	\$ 16,109,527 14.66%	\$ 17,431,517 16.54%	\$ 17,547,544 16.44%
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%
Subtotal Nonspendable	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
Assigned Components:				
6th High School Startup Reserve	\$ 1,750,000 1.68%	\$ 2,000,000 1.82%	\$ 2,250,000 2.14%	\$ 2,500,000 2.34%
Categorical and Site-Based Carryovers	\$ 4,982,791 4.78%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Assigned	\$ 6,732,791 6.45%	\$ 2,000,000 1.82%	\$ 2,250,000 2.14%	\$ 2,500,000 2.34%
Unassigned Components:				
Resv. For Econ. Uncertainty - Board (2.42%)	\$ 2,524,646 2.42%	\$ 2,660,165 2.42%	\$ 2,550,040 2.42%	\$ 2,582,963 2.42%
Resv. For Econ. Uncertainty - State (3%)	\$ 3,129,726 3.00%	\$ 3,297,725 3.00%	\$ 3,161,207 3.00%	\$ 3,202,021 3.00%
Resv. For Econ. Uncertainty - LCFF	\$ 3,971,084 3.81%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Unassigned/Unappropriated Funds	\$ 534,304 0.51%	\$ 8,141,637 7.41%	\$ 9,460,270 8.98%	\$ 9,252,560 8.67%
Subtotal Unassigned	\$ 10,159,760 9.74%	\$ 14,099,527 12.83%	\$ 15,171,517 14.40%	\$ 15,037,544 14.09%
Ending Fund Balance	\$ 16,902,551 16.20%	\$ 16,109,527 14.66%	\$ 17,431,517 16.54%	\$ 17,547,544 16.44%

EXHIBIT A (37 OF 45)

16-102

Roseville Joint Union High School District

Revised Multi Year Projection

Tentative Budget at 6-14-16

LCFF Multi-Year Projection

CA Department of Finance (DOF) LCFF Estimates

	MYP '15-16	MYP '16-17	MYP '17-18	MYP '18-19
	Estimated Actuals	Proposed Budget	Projected	Projected
(A) Beginning Fund Balance:	\$ 17,142,362	\$ 16,892,571	\$ 16,228,415	\$ 17,957,068
Revenue: LCFF Sources	\$ 81,947,239	\$ 88,504,463	\$ 90,401,931	\$ 91,466,934
Revenue: Other Sources	\$ 22,082,056	\$ 20,626,994	\$ 16,293,934	\$ 15,383,430
(a) Total Revenue:	\$ 104,029,295	\$ 109,131,457	\$ 106,695,865	\$ 106,850,364
Expenses	\$ 99,769,129	\$ 105,115,613	\$ 100,286,212	\$ 101,872,768
Exp: Add LCAP Expenditures	\$ 4,509,957	\$ 4,680,000	\$ 4,681,000	\$ 4,687,000
(b) Total Expense:	\$ 104,279,086	\$ 109,795,613	\$ 104,967,212	\$ 106,559,768
(B) (a-b) Incr/(Decr)	\$ (249,791)	\$ (664,156)	\$ 1,728,653	\$ 290,596
(A+B) Ending Fund Balance	\$ 16,892,571 16.20%	\$ 16,228,415 14.78%	\$ 17,957,068 17.11%	\$ 18,247,664 17.12%
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%
Subtotal Nonspendable	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
Assigned Components:				
6th High School Startup Reserve	\$ 1,750,000 1.68%	\$ 2,000,000 1.82%	\$ 2,250,000 2.14%	\$ 2,500,000 2.35%
Categorical and Site-Based Carryovers	\$ 4,982,791 4.78%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Assigned	\$ 6,732,791 6.46%	\$ 2,000,000 1.82%	\$ 2,250,000 2.14%	\$ 2,500,000 2.35%
Unassigned Components:				
Resv. For Econ. Uncertainty - Board (2.42%)	\$ 2,523,554 2.42%	\$ 2,657,054 2.42%	\$ 2,540,207 2.42%	\$ 2,578,746 2.42%
Resv. For Econ. Uncertainty - State (3%)	\$ 3,128,373 3.00%	\$ 3,293,868 3.00%	\$ 3,149,016 3.00%	\$ 3,196,793 3.00%
Resv. For Econ. Uncertainty - LCFF	\$ 4,033,670 3.87%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Unassigned/Unappropriated Funds	\$ 464,183 0.45%	\$ 8,267,493 7.53%	\$ 10,007,845 9.53%	\$ 9,962,125 9.35%
Subtotal Unassigned	\$ 10,149,780 9.73%	\$ 14,218,415 12.95%	\$ 15,697,068 14.95%	\$ 15,737,664 14.77%
Ending Fund Balance	\$ 16,892,571 16.20%	\$ 16,228,415 14.78%	\$ 17,957,068 17.11%	\$ 18,247,664 17.12%

EXHIBIT A (38 OF 45)

16-102

District: Roseville Joint Union HS District
CDS #:

Adopted Budget
66928 2016-17 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	2016-17 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$16,218,415.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$16,218,415.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$3,293,868.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$12,924,547.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2016-17 Budget	Description of Need
01	General Fund	\$2,000,000.00	6th High School Startup Reserve
01	General Fund	\$2,657,054.00	Board 2.42 % Uncertainty Reserve
01	General Fund	\$0.00	LCFF Uncertainty Reserve
01	General Fund	\$8,267,493.00	Reserves not yet assigned, but planning is in process
Total of Substantiated Needs		\$12,924,547.00	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY OF FUNDS 11, 13, 14, 15, 40, 73
ADOPTED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2017

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	250,000	1,227,732				
State Revenues	3,248,735	90,743		29,000		
Other Local Income	73,750	1,929,764		1,000		85,000
Interest	6,000	7,467	20,000	5,000	12,000	5,000
Total Revenues	3,586,760	3,255,706	20,000	35,000	12,000	90,000
Expenditures						
Salaries, Benefits & PERS Reduction	1,142,276	1,743,942				
Books & Supplies, Non-Capitalized Equip	145,528	1,449,889			174,239	
Other Services & Expenditures	100,917	62,200	1,650,147			
Scholarship Awards	500					90,000
Site & Building Improvements						
Furniture and Equipment		15,000		138,807		
Other Outgo	2,146,533					
Support Costs	50,468	158,972				
Total Expenditures	3,586,222	3,430,003	1,650,147	138,807	174,239	90,000
Other Sources/Uses						
Transfers In, Lease Purchase Revenue			550,000	150,000	575,000	
Transfers Out, Lease Purchase Expense						
Increase(Decrease) in Fund Balance	538	(174,297)	(1,080,147)	46,193	412,761	0
Beginning Fund Balance at July 1	484,937	540,464	2,118,704	796,691	597,542	541,911
Ending Fund Balance at June 30	485,475	366,167	1,038,557	842,884	1,010,303	541,911

EXHIBIT A (40 OF 45)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
DEVELOPER FEE, CONSTRUCTION AND GENERAL OBLIGATION BOND FUNDS
ADOPTED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2017

Revenues	Fd 21 G.O. Bond	Fd 23 G.O. Bond	Fd 25/8800 Dev Fees	Fd 25/8803 Redevelopment	Fd 35/7710 School Fac's	Total
Developer Fees			5,719,712			5,719,712
Interest			225,000			225,000
FMV of Investments						0
State Apportionment						0
Other Local Income						0
Total Revenues	0	0	5,944,712	0	0	5,944,712
Expenditures						
Salaries & Benefits			215,352			215,352
Supplies			500,000			500,000
Outside Services (Legal, Tech.,etc.)			562,246			562,246
Site Purchase & Development			40,000			40,000
Architect & State Fees			515,000			515,000
Reconstruction						0
New Construction & Leases			100,000			100,000
Testing and Inspections						0
Capital Outlay			277,500			277,500
Total Expenditures	0	0	2,210,098	0	0	2,210,098
Other Sources/Uses						
Transfers In, Lease Purchase Revenue			120,000			120,000
Transfers Out, Lease Purchase Expense			(575,200)			(575,200)
Other Financing Sources						0
State L/P Funding (O.P.S.C.)						0
Proceeds from C.O.P./Bonds						0
Increase(Decrease) in Fund Balance	0	0	3,279,414	0	0	3,279,414
Beginning Fund Balance at July 1	0	0	18,857,127	0		18,857,127
Ending Fund Balance at June 30	0	0	22,136,541	0	0	22,136,541

EXHIBIT A (41 OF 45)

16-102

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

MAJOR FACILITY PROJECTS FY 2016-17

Districtwide emphasis:

- Fire, life and safety
- Building envelope
- Energy savings

Adelante High School

- Ten TV installations
- IP security cameras

Adult School

- Design and construct fencing and gate at back of main building
- Construct attendance window and fill window opening

Antelope High School

- Design and construct pigeon netting system at cooling tower and ceramics enclosures
- Design and construct softball scoreboard
- Perform repairs on track (warranty)
- Theater Design RFQ for design services
- IP security cameras
- Projector installations

Challenge High School

- No projects planned

District Office and Professional Development Center

- No projects planned

Facilities Development & M&O Departments

- Floor repairs
- Exterior security lighting

Granite Bay High School

- Full site Energy Management System (EMS) replacement [Partial Prop. 39 funds]
- Replace 56 HVAC Heating and Air Conditioning Units [Prop. 39 funds]
- Reconstruct varsity softball field and path of travel
- Clock and intercom system replacement
- Security fencing design and construction between pool building and cafeteria
- IP security cameras
- Projector installations

Independence High School

- No projects planned

Oakmont High School

- Track conversion from standard to metric and re-surface
- Security fencing design and construction at wood shop area
- Parking lot lighting upgrade
- Reconstruct varsity softball field and path of travel
- Construct path of travel to varsity baseball
- Clock and intercom system replacement
- Gym and Pool building roof replacement design
- Portable P11 rehabilitation
- TV installations

Roseville High School

- Conversion of a standard classroom to an Independent Living Skills Classroom
- Install stadium lighting controls
- Cafeteria kitchen modernization
- Building 100 & 200 roof replacement
- Design and construct offices in P46
- IP security cameras
- Projector installations

6th High School

- Continue planning

Technology

- Construct new HVAC equipment yard and provide new redundant cooling equipment for district server room (Tech Vault)
- New storage server
- Replace UPS battery cluster
- Install new blade server
- New storage array
- Replace current phone system with new VOIP phone system districtwide

Transportation Dept

- No projects planned

Woodcreek High School

- Construct baseball netting at varsity baseball field
- Construct fencing and gates to secure stadium and various areas
- Replace fiber optic infrastructure campus-wide
- IP cameras
- Projector installations

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

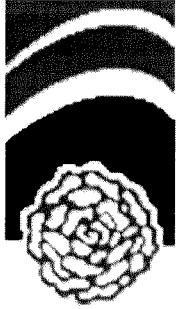
**PLANNED NEXT STEPS
AT JUNE 14, 2016**

➤ **State Budget Adoption Impacts**

- Analyze Governor's 2016-17 Budget for any necessary changes to district's adopted budget and MYP

➤ **Post Budget Adoption**

- Prepare the district's 2015-16 Unaudited Actuals for the Board in September



**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
ROSEVILLE, CALIFORNIA**

**FY 2016-17 BUDGET
ADOPTION HIGHLIGHTS
June 14, 2016**

BOARD OF TRUSTEES

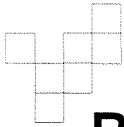
**Paige K. Stauss, President
Scott E. Huber, Vice President
R. Jan Pinney, Clerk
Rene Aguilera, Member
Linda M. Park, Member**

SUPERINTENDENT

Ron Severson

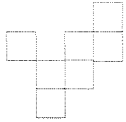
PREPARED BY

**Joe Landon, CPA, Asst. Supt., Business Services
Jeana Kenyon, CPA, Director of Accounting**



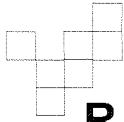
RJUHSD GENERAL FUND FY 2016/17 TENTATIVE BUDGET EXECUTIVE SUMMARY (at 6-14-16)

	2015-16	2016-17
	Estimated Actuals	Tentative Budget
A. REVENUES		
1. Revenue Limit Sources	81,947,239	88,504,463
2. Federal Revenue	2,853,170	2,341,844
3. Other State Revenues	12,802,927	12,809,231
4. Other Local Revenues	6,425,959	5,475,919
5. TOTAL REVENUES	104,029,295	109,131,457
B. EXPENDITURES		
1. Salaries-Certificated	49,823,809	49,726,797
2. Salaries-Classified	13,361,149	13,612,756
3. Employee Benefits	19,831,451	22,522,182
4. Books & Supplies	8,627,540	7,374,272
5. Services, Other Operating Expenses	8,309,300	14,271,950
6. Capital Outlay	311,855	241,526
7. Other Outgoing, Support, Adjs.	1,152,227	1,410,570
8. Direct Support/Indirect Costs To Other Funds	343,755	365,760
9. TOTAL EXPENDITURES (1000-7590)	101,761,086	109,525,813
C. OTHER FINANCING SOURCES/(USES)	(2,518,000)	(269,800)
D. NET INCR.(DECR.) TOTAL	(249,791)	(664,156)
E. BEGINNING FUND BAL. 7/1	17,142,362	16,892,571
F. ENDING FUND BALANCE 6/30	16,892,571	16,228,415



RJUHSD Reserve Balances in Excess of Minimum Reserve Requirements

- State Reserve Cap is not in effect for 2016-17, but districts must still identify and discuss reserves when adopting the district budget.
- New Education Code §42127(a)(2)(B) requires the District to document Reserve funds in excess of the minimum State 3% economic reserve requirement.
- Below are the reasons for fund balances in Excess of Minimum Reserve for Economic Reasons:
 - 6th High School Startup Reserve \$2,000,000
 - Board 2.42% Uncertainty Reserve \$2,657,054
 - LCFF Uncertainty Reserve \$0
 - Reserves not yet assigned/Planning in process \$8,267,493

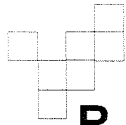


RJUHSD MULTI-YEAR PROJECTIONS PRESENTED AT MAY REVISE MAY 24, 2016

LCFF Multi-Year Projection CA Department of Finance (DOF) LCFF Estimates

	MYP '15-16	MYP '16-17	MYP '17-18	MYP '18-19
	Estimated Actuals	Proposed Budget	Projected	Projected
(A) Beginning Fund Balance:	\$ 17,142,362	\$ 16,902,551	\$ 16,109,527	\$ 17,431,517
Revenue: LCFF Sources	\$ 81,950,192	\$ 88,445,922	\$ 90,343,390	\$ 91,408,393
Revenue: Other Sources	\$ 22,134,201	\$ 20,685,222	\$ 16,352,162	\$ 15,441,658
(a) Total Revenue:	\$ 104,084,393	\$ 109,131,144	\$ 106,695,552	\$ 106,850,051
Expenses	\$ 99,814,247	\$ 105,244,168	\$ 100,692,562	\$ 102,047,025
Exp: Add LCAP Expenditures	\$ 4,509,957	\$ 4,680,000	\$ 4,681,000	\$ 4,687,000
(b) Total Expense:	\$ 104,324,204	\$ 109,924,168	\$ 105,373,562	\$ 106,734,025
(B) (a-b) Incr/(Decr)	\$ (239,811)	\$ (793,024)	\$ 1,321,990	\$ 116,027
A+B) Ending Fund Balance	\$ 16,902,551 16.20%	\$ 16,109,527 14.66%	\$ 17,431,517 16.54%	\$ 17,547,544 16.44%
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%
Subtotal Nonspendable	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
Assigned Components:				
6th High School Startup Reserve	\$ 1,750,000 1.68%	\$ 2,000,000 1.82%	\$ 2,250,000 2.14%	\$ 2,500,000 2.34%
Categorical and Site-Based Carryovers	\$ 4,982,791 4.78%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Assigned	\$ 6,732,791 6.45%	\$ 2,000,000 1.82%	\$ 2,250,000 2.14%	\$ 2,500,000 2.34%
Unassigned Components:				
Resv. For Econ. Uncertainty - Board (2.42%)	\$ 2,524,646 2.42%	\$ 2,660,165 2.42%	\$ 2,550,040 2.42%	\$ 2,582,963 2.42%
Resv. For Econ. Uncertainty - State (3%)	\$ 3,129,726 3.00%	\$ 3,297,725 3.00%	\$ 3,161,207 3.00%	\$ 3,202,021 3.00%
Resv. For Econ. Uncertainty - LCFF	\$ 3,971,084 3.81%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Unassigned/Unappropriated Funds	\$ 534,304 0.51%	\$ 8,141,637 7.41%	\$ 9,460,270 8.98%	\$ 9,252,560 8.67%
Subtotal Unassigned	\$ 10,159,760 9.74%	\$ 14,099,527 12.83%	\$ 15,171,517 14.40%	\$ 15,037,544 14.09%
Ending Fund Balance	\$ 16,902,551 16.20%	\$ 16,109,527 14.66%	\$ 17,431,517 16.54%	\$ 17,547,544 16.44%

EXHIBIT B (4 OF 8)

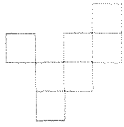


RJUHSD MULTI-YEAR PROJECTIONS TENTATIVE BUDGET AT JUNE 14, 2016

LCFF Multi-Year Projection CA Department of Finance (DOF) LCFF Estimates

	MYP '15-16	MYP '16-17	MYP '17-18	MYP '18-19
	Estimated Actuals	Proposed Budget	Projected	Projected
(A) Beginning Fund Balance:	\$ 17,142,362	\$ 16,892,571	\$ 16,228,415	\$ 17,957,068
Revenue: LCFF Sources	\$ 81,947,239	\$ 88,504,463	\$ 90,401,931	\$ 91,466,934
Revenue: Other Sources	\$ 22,082,056	\$ 20,626,994	\$ 16,293,934	\$ 15,383,430
(a) Total Revenue:	\$ 104,029,295	\$ 109,131,457	\$ 106,695,865	\$ 106,850,364
Expenses	\$ 99,769,129	\$ 105,115,613	\$ 100,286,212	\$ 101,872,768
Exp: Add LCAP Expenditures	\$ 4,509,957	\$ 4,680,000	\$ 4,681,000	\$ 4,687,000
(b) Total Expense:	\$ 104,279,086	\$ 109,795,613	\$ 104,967,212	\$ 106,559,768
(B) (a-b) Incr/(Decr)	\$ (249,791)	\$ (664,156)	\$ 1,728,653	\$ 290,596
(A+B) Ending Fund Balance	\$ 16,892,571 16.20%	\$ 16,228,415 14.78%	\$ 17,957,068 17.11%	\$ 18,247,664 17.12%
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%
Subtotal Nonspendable	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
Assigned Components:				
6th High School Startup Reserve	\$ 1,750,000 1.68%	\$ 2,000,000 1.82%	\$ 2,250,000 2.14%	\$ 2,500,000 2.35%
Categorical and Site-Based Carryovers	\$ 4,982,791 4.78%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Assigned	\$ 6,732,791 6.46%	\$ 2,000,000 1.82%	\$ 2,250,000 2.14%	\$ 2,500,000 2.35%
Unassigned Components:				
Resv. For Econ. Uncertainty - Board (2.42%)	\$ 2,523,554 2.42%	\$ 2,657,054 2.42%	\$ 2,540,207 2.42%	\$ 2,578,746 2.42%
Resv. For Econ. Uncertainty - State (3%)	\$ 3,128,373 3.00%	\$ 3,293,868 3.00%	\$ 3,149,016 3.00%	\$ 3,196,793 3.00%
Resv. For Econ. Uncertainty - LCFF	\$ 4,033,670 3.87%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Unassigned/Unappropriated Funds	\$ 464,183 0.45%	\$ 8,267,493 7.53%	\$ 10,007,845 9.53%	\$ 9,962,125 9.35%
Subtotal Unassigned	\$ 10,149,780 9.73%	\$ 14,218,415 12.95%	\$ 15,697,068 14.95%	\$ 15,737,664 14.77%
Ending Fund Balance	\$ 16,892,571 16.20%	\$ 16,228,415 14.78%	\$ 17,957,068 17.11%	\$ 18,247,664 17.12%

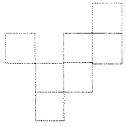
EXHIBIT B (5 OF 8)



RJUHSD SUMMARY OF OTHER FUNDS FY 2016-17 (at 6-14-16)

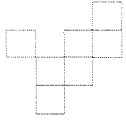
	Adult Fd 11	Cafeteria Fd 13	Deferred Maint Fd 14	Pupil Transp Fd 15	Special Reserve Fd 40	Scholar- ships Fd 73
REVENUE	3,586,760	3,255,706	20,000	35,000	12,000	90,000
PROJECT/EXPENSE	(3,586,222)	(3,430,003)	(1,650,147)	(138,807)	(174,239)	(90,000)
TRANSFERS IN & SOURCES			550,000	150,000	575,000	
TRANSFERS OUT & USES						
Inc (Decr) In Fund Balance	538	(174,297)	(1,080,147)	46,193	412,761	0
Beg. Balance July 1	484,937	540,464	2,118,704	796,691	597,542	541,911
End Balance June 30	485,475	366,167	1,038,557	842,884	1,010,303	541,911

EXHIBIT B (6 OF 8)



RJUHSD SUMMARY OF FACILITY FUNDS FY 2016-17 (at 6-14-16)

	Bldg/ Bond Fd 21	Developer Fees/ Bldg Fds Fd 25/8800	Redevelop- ment Fd 25/8803	Construction Fd 35
REVENUE - Developer Fees		5,719,712		
- Interest	0	225,000		0
- Other Misc Income			0	
Total Revenue	0	5,944,712	0	0
PROJECT/EXPENSE		(2,210,098)		0
TRANSFERS IN & SOURCES				
- Transfers In		120,000		0
- Bond Sales				
- State L/P Funding				
Total Transfers & Sources	0	120,000	0	0
TRANSFERS OUT & USES	0	(575,200)	0	
Inc (Decr) in Fund Balance	0	3,279,414	0	0
Beg. Balance July 1	\$0	\$18,857,127	\$0	\$0
End Balance June 30	\$0	\$22,136,541	\$0	\$0



RJUHSD Planned Next Steps

■ State Budget Adoption Impacts

- Analyze Governor's 2016-17 Budget for any necessary changes to District's adopted budget and MYP.

■ Post-Budget Adoption

- Prepare District's 2015-16 Unaudited Actuals for the Board in September.