

**Roseville Joint Union
High School District**

**FY 2017-18
ADOPTED
BUDGET**

**ROSEVILLE, CALIFORNIA
BUDGET ADOPTION AT
BOARD MEETING
JUNE 13, 2017**

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
TENTATIVE BUDGET
June 13, 2017

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ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
TENTATIVE BUDGET
KEY STAFF POSITIONS

June 13, 2017

Superintendent

Ron Severson

Assistant Superintendents

Jess Borjon, Curriculum & Instruction

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 (retiring June 30, 2017)

Lisa Voss, Roseville Adult School (effective July 1, 2017)

Becky Rood, Woodcreek High School

Executive Directors

Brad Basham, Personnel Services

Suzanne Laughrea, Curriculum & Instruction (retiring September 1, 2017)

Directors

Jay Brown, Food Services

Julie Cabello, Transportation

Diana Christensen, Classified Personnel

Scott Davis, Facilities Development

Judy Fischer, Consolidated Programs

Craig Garabedian, Special Education

Tony Ham, Technology

Jeana Kenyon, Accounting

Kris Knapp, Maintenance and Operations

Shane Waggoner, Career Technical Education & Data (effective July 1, 2017)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

FACILITIES OVERVIEW

June 13, 2017

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

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

District Goals 2017-2018

Student Achievement

- Increase by 5% the number of students meeting or exceeding standards on CAASPP ELA and decrease to 5% students not meeting standards
- Increase by 5% the number of students meeting or exceeding standards on CAASPP Math and decrease to 15% students not meeting standards

College Readiness

- Increase by 12% the UC a-g completion for economically disadvantaged students
- Achieve 100% Equity Enrollment Targets for AP and IB programs

Career Readiness

- Increase by 10% enrollment in career pathway concentrator courses

Student Engagement/Climate

- Reduce by 10% suspensions for key cohort student groups
- Reduce by 5% chronic absenteeism for key cohort student groups

Critical Core Values and Practices to Support and Guide Goal Attainment

Equity
Access & Achievement

Relationships
Staff-Students-Parents

Professional Learning
Communities

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

2017-18 FISCAL YEAR
Board Approved: 2/28/17

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 is based on respectful and meaningful relationships involving students, staff and parents. Staff 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 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 2016-17, the District's general fund expenditures are projected to be approximately 81 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 2017-18.
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 2016-17 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 2017-18.

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 2017-18 budget may show deficit spending. The 2018-19 budget and the projected 2019-20 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 2016-17 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 2016-17. 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. For example, site 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 programs, supporting Blended Learning, and Credit Recovery will be funded at the 2016-17 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.

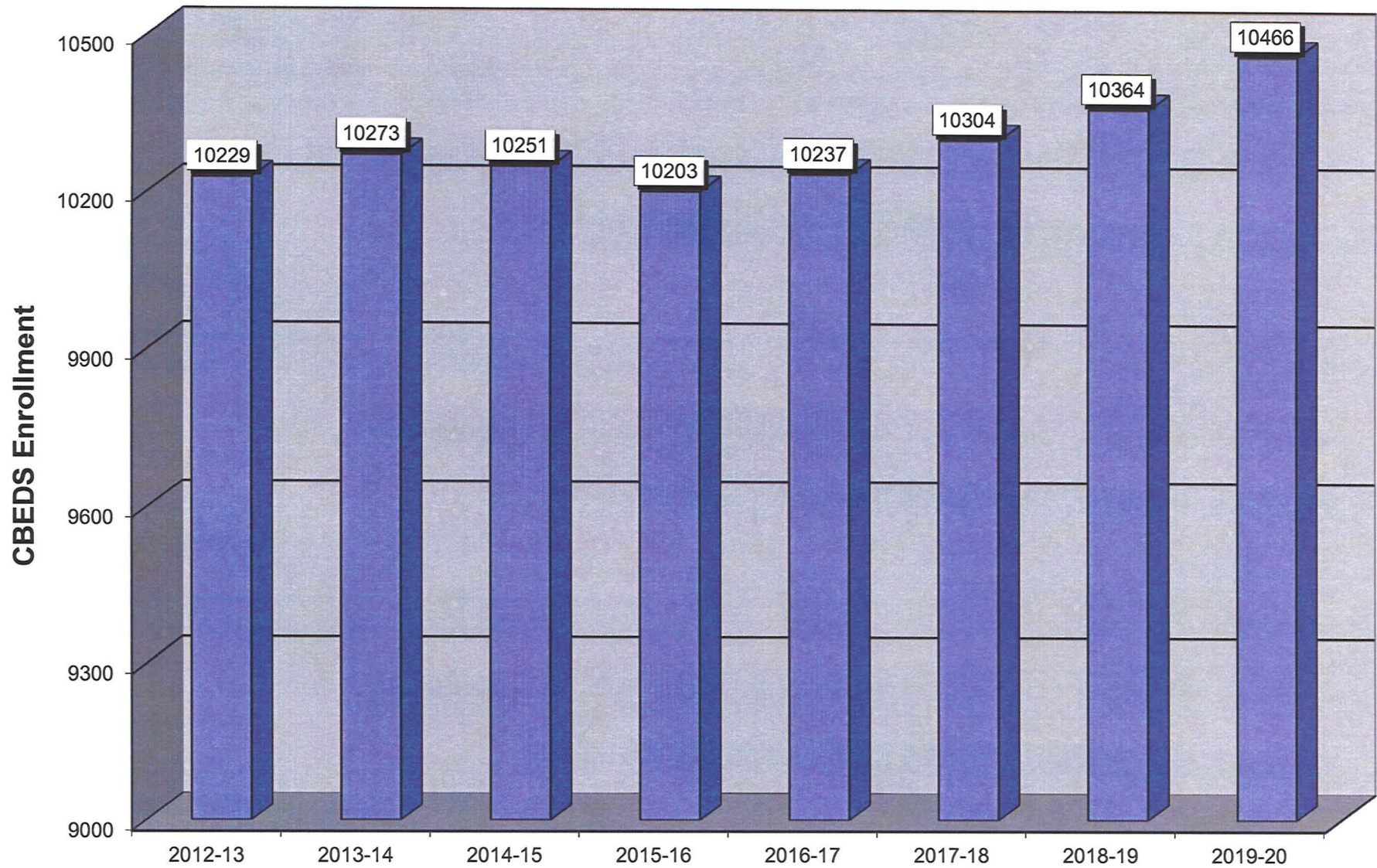
29. District goals are established prior to the development of this document and will be supported in the budget.
30. RSEA and CSEA employee representatives will be requested to provide input into the Purposes, Constraints and Guidelines.
31. The District may consider offering an early retirement incentive program for FY 2017-18, 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.
37. The District will continue to participate in the Block Grant for Mandated Cost claims.

Board approved 2/28/17

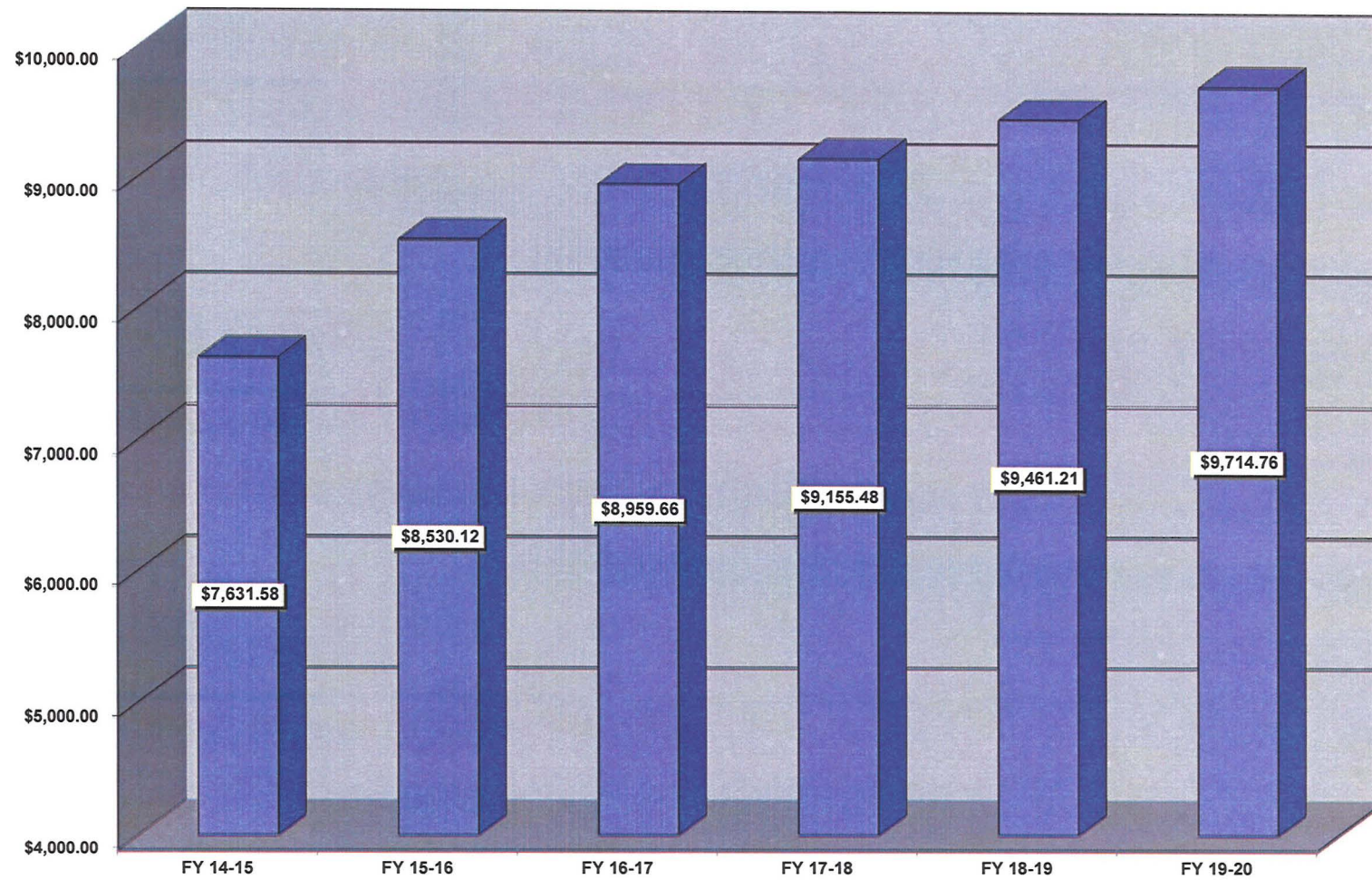
Tentative Budget June 13, 2017

	2016-17	2017-18	2018-19	2019-20
CBEDS ENROLLMENT	Actual	Projection	Projection	Projection
Adelante High School	98	98	98	98
Antelope High School	1825	1832	1798	1789
Granite Bay High School	2048	2030	2010	1960
Oakmont High School	1891	1980	2151	2329
Roseville High School	1976	2016	1997	2024
Woodcreek High School	2182	2131	2093	2049
Subtotal	10020	10087	10147	10249
Independent Study	183	183	183	183
Independent Living Skills	4	4	4	4
Subtotal Regular Instruction	10207	10274	10334	10436
Special Education - Private NPS/NPA	14	14	14	14
Subtotal	10221	10288	10348	10450
COE-Special Ed.& Community Progs.	16	16	16	16
TOTAL STATE AID ENROLLMENT	10237	10304	10364	10466
Annual Enrollment Change From Prior Yr.	34	67	60	102
Annual % Change From Prior Yr.	0.33%	0.65%	0.58%	0.98%
Less: Interdistrict Enrollment	-726	-726	-726	-726
Net Resident Students	9511	9578	9638	9740

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 6/13/17 based on State Dept. of Finance Projections

<i>LCFF 4 Year Summary</i> <i>Tentative Budget 6/13/17</i>	16/17 Est. Actuals	17/18 Tentative	18/19 Projection	19/20 Projection
Prior Year LCFF \$/ADA	\$8,530.12	\$8,959.66	\$9,155.48	\$9,461.21
LCFF \$ GAP to Target Funding	\$7,724,426	\$4,488,903	\$4,294,640	\$3,538,896
LCFF Estimated State GAP Funding Rate (DOF)	49.08%	43.97%	71.53%	73.51%
LCFF \$/ADA Increase over prior year	\$429.54	\$195.82	\$305.73	\$253.54
% Change in District LCFF	5.04%	2.19%	3.34%	2.68%
Current LCFF \$/ADA	\$8,959.66	\$9,155.48	\$9,461.21	\$9,714.76

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY – NEW POSITIONS, CHANGES AND RECLASSIFICATION REQUESTS
FY 2017-2018**

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 Coordinator Release Period – .167 FTE <ul style="list-style-type: none"> ▪ To coordinate WASC self-study process ▪ Fall term only 			Salary Schedule 1 Column D, Step 9 # Days 186 \$16,523
<u>Granite Bay High School</u>			
WASC Coordinator Release Period – .167 FTE <ul style="list-style-type: none"> ▪ Delete for 2017-18 			Delete: Salary Schedule 1 Column D, Step 9 # Days 186 (\$16,523)
ELD Teacher Staffing – .333 FTE <ul style="list-style-type: none"> ▪ Core English Language Development Program ▪ Costs offset by decreases in site English Learner Budgets 	Salary Schedule 1 Column D, Step 9 # Days 186 \$32,953		
<u>Oakmont High School</u>			
ELD Teacher Staffing – .333 FTE <ul style="list-style-type: none"> ▪ Core English Language Development Program ▪ Costs offset by decreases in site English Learner Budgets 	Salary Schedule 1 Column D, Step 9 # Days 186 \$32,592		

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
Special Education Teacher – 1.000 FTE <ul style="list-style-type: none"> Increase in number of students with IEPs for 2017-18 		Salary Schedule 1 Column D, Step 9 # Days 184 \$97,740	
<u>Woodcreek High School</u>			
WASC Coordinator Release Periods – .333 FTE <ul style="list-style-type: none"> Delete for 2017-18 			Delete: Salary Schedule 1 Column D, Step 9 # Days 186 (\$32,953)
ELD Teacher Staffing – .333 FTE <ul style="list-style-type: none"> Core English Language Development Program Costs offset by decreases in site English Learner Budgets 	Salary Schedule 1 Column D, Step 9 # Days 186 \$32,953		
<u>Adelante High School</u>			
Administrative Secretary I – 1.000 FTE <ul style="list-style-type: none"> From 218 to 228 days Requirements and expectations for the position cannot be met within the current 218-day calendar Current position ends before end of fiscal year, so there are past due payments and late charges in June and July Numerous responsibilities need to be done in July, i.e., mailings, key updates, POs, preparation for start of school Position #1351 			Delete: Salary Schedule 5 Range 29C, Step E # Days 218 (\$59,147) Add: Salary Schedule 5 Range 29C, Step E # Days 228 \$61,729 Net Cost: \$2,582
<u>Districtwide</u>			

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
Director, CTE and Data Analysis – 1.000 FTE <ul style="list-style-type: none"> Board approved position on 2-28-17 Two-year temporary position 		Salary Schedule 2 Class V, Step 3 # Days 220 \$157,099	
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 This is a one-year position, but there is the potential for additional years with funding from the LCAP budget 			Salary Schedule 1 Column D, Step 9 # Days 199 \$104,733
Integrated Math Coach – 1.000 FTE <ul style="list-style-type: none"> From 194 days to 199 days Requirements and expectations for the position cannot be met within the current 196-day calendar Position #2080 	Delete: Salary Schedule 1 Column F, Step 27 # Days 194 (\$134,857) Add: Salary Schedule 1 Column F, Step 27 # Days 199 \$138,025 Net Cost: \$3,168		
Professional Development Specialist – 1.000 FTE <ul style="list-style-type: none"> From 194 days to 199 days Requirements and expectations for the position cannot be met within the current 196-day calendar Position #1926 			Delete: Salary Schedule 1 Column F, Step 15 # Days 194 (\$121,331) Add: Salary Schedule 1 Column F, Step 15 # Days 199 \$124,151 Net Cost: \$2,820

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
Professional Development Specialist – 1.000 FTE <ul style="list-style-type: none"> From 194 days to 199 days Requirements and expectations for the position cannot be met within the current 196-day calendar Position #1525 			Delete: Salary Schedule 1 Column F, Step 13 # Days 194 (\$118,100) Add: Salary Schedule 1 Column F, Step 13 # Days 199 \$120,835 Net Cost: \$2,735
Psychology Intern – 1.00 FTE, 155 days <ul style="list-style-type: none"> Third year intern to back fill for a psychologist's leave of absence for the 2017-18 school year Will work Monday through Thursday, a total of 155 days 		Salary Schedule 3 \$150.00/day # Days 155 \$27,154	
<u>Maintenance and Operations Department</u>			
Custodian – 1.000 FTE X 4 Positions <ul style="list-style-type: none"> Increase number of days from 200 to 248 Positions #1057, #1150, #2214 and #1868 			Delete 4 positions: Salary Schedule 7 Range 24, Step B,C,D,E # Days 200 (\$143,790) Add 4 positions: Salary Schedule 7 Range 24, Step B,C,D,E # Days 248 \$177,181 Net Cost: \$33,391
<u>Facilities Department</u>			

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
Facilities Accounting Technician – 1.000 FTE <ul style="list-style-type: none"> Position formerly titled, "Department Accounting Technician II" Reclassify position from Range 34 to Range 37 		Delete: Salary Schedule 7 Range 34, Step F # Days 248 (\$71,159) Add: Salary Schedule 7 Range 37, Step F # Days 248 \$76,772 Net Cost: \$5,613 FUND 25	
<u>Technology Department</u>			
Computer Systems Assistant II – hourly <ul style="list-style-type: none"> Increase from Range 79 to Range 119 (from \$12/hour to \$15/hour) This hourly position has not had any salary increases when districtwide salary increases were made The increased rate is needed to stay competitive with other school districts 			From Range 79 to 119 Cost of Increase: \$5,000

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted Funds</u>
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FOOD SERVICES FUND

<u>Food Services Department</u>			
Nutrition Services Site Coordinator – 1.000 FTE X 5 Positions <ul style="list-style-type: none"> ▪ Restructure of Food Services Department ▪ Reclassify 5 positions from Team Leader to Nutrition Services Site Coordinator (Positions #1976, #1977, #1978, #1979, #1980) ▪ Increase range from 27 to 35 ▪ Increase number of days from 183 to 185 ▪ Delete 2.00 FTE vacant Operations Supervisor positions ▪ Delete 5.00 FTE Team Leader positions 		Delete 5 positions: Salary Schedule 7 Range 27, Step F # Days 183 (\$280,909) Delete 2 positions: Salary Schedule 4 Range 42M, Column E (\$221,945) Add 5 positions: Salary Schedule 7 Range 35, Step F # Days 185 \$336,948 Net Cost: (\$165,906)	

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2017-18 BUDGET OVERVIEW
GENERAL FUND AT 6-13-17

➤ **REVENUE**

Local Control Funding Formula assumptions

- ADA Estimate = 9,915
- 2017-18 Gap Funding Rate = 43.97%

Education Protection Account (Prop. 30/55 funds) = \$4,072,804 (est.)

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

Mandate Block Grant 2017/18 = \$550,000

Lottery Revenues

- Unrestricted = \$1,465,000
- Restricted = \$458,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2017-18 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 = \$1,078,818 (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>Current Projected Rates</u>	<u>Total Projected Employer Cost</u>
FY 17-18 + 12% = \$220,000	Rate 15.53%	\$2,077,000
FY 18-19 + 17% = \$344,000	Rate 18.10%	\$2,421,000
FY 19-20 + 15% = \$361,000	Rate 20.80%	\$2,782,000

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 17-18 + 15% = \$960,000	Rate 14.43%	\$7,491,000
FY 18-19 + 13% = \$960,000	Rate 16.28%	\$8,451,000
FY 19-20 + 11% = \$960,000	Rate 18.13%	\$9,411,000

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2017-18 BUDGET OVERVIEW**

➤ **EXPENSES (Cont.)**

Other

- Site Budgets increased by Growth, 0% COLA
- Youth Resource Officers 2017-18 Total 6 Officers \$335,000
- Home-to-school transportation maintained at
3-mile walking distance
- County SELPA Sp. Ed. Program Billback = \$1,230,000
- County CTE Program Billback = \$98,570
- Cost for Utilities = \$2,169,000

Curriculum and Instruction items

- Local Control and Accountability Plan = \$4,151,116
- Two additional mandatory Professional Development days
through 2017-18

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2017-18 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 <\$1,912,988>
- Sp. Ed. w/bill-back & State Schools <\$5,343,660>
- TOTAL <\$7,256,648>

➤ **RESERVES**

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

Roseville Joint Union High School District
2017-18 LOCAL CONTROL and ACCOUNTABILITY PLAN
LCAP Preliminary Expenditure Plan
Tentative Budget 2017-18

Group # Major Description	2016/17	2017/18
1 Learning Support Specialists (LSS)	\$483,383	\$501,615
2 Naviance--Online College Prep Program	\$75,910	\$9,000
3 Districtwide Math Coach (TOSA)	\$132,946	\$139,471
4 Advanced Via Individual Determination Program (AVID)	\$35,504	\$37,065
5 Professional Development (Cult. Comp, acad. vocab/discourse, EQ)	\$120,000	\$66,000
7 Home Visit Program	\$20,000	\$20,000
8 Extended Library/Career Center Hours	\$104,108	\$104,000
9 Positive Behavior Interv. & Support (PBIS)	\$47,000	\$40,087
10 Marriage & Family Therapist Interns & Support (MFT)	\$179,999	\$202,000
11 PBIS Coordinator	\$115,483	\$121,630
12 Transportation (After School Hours)	\$50,000	\$50,000
13 Advanced Placement/INT. BACC. Equity Program (EOS)	\$33,000	\$33,000
14 Interpreters/Translators	\$20,000	\$20,000
15 College & Career Visits	\$50,000	\$50,000
16 Additional Materials/Supplies	\$12,745	\$12,000
17 Intervention Counselors/English Learner Specialists (IC/EL)	\$972,875	\$964,615
19 Credit Recovery & A-G Recovery	\$270,000	\$244,000
20 English Learner Program (Districtwide and Site EL Plans)	\$276,780	\$150,000
21 Site Intervention Teacher Staffing	\$542,398	\$563,000
22 2.0 FTE Counselors (OHS, WHS)	\$258,168	\$0
23 Integrated Math Support	\$49,342	\$0
24 Advanced Placement Coordinators	\$182,589	\$0
25 Ind HS 0.5 FTE Admin. Asst. (Credit Recovery Support)	\$32,229	\$32,014
26 Site ELD Staffing	\$379,678	\$504,619
27 PSAT for All 10th Graders	\$40,000	\$0
28 Site Specific Plans for Key Cohorts - \$216,761 for 2017-18		
<i>Adelante</i>	\$8,000	\$6,000
<i>Antelope</i>	\$75,000	\$60,000
<i>Granite Bay</i>	\$50,000	\$40,000
<i>Independence</i>	\$8,000	\$6,000
<i>Oakmont</i>	\$60,282	\$50,000
<i>Roseville</i>	\$60,111	\$50,000
<i>Woodcreek</i>	\$50,000	\$40,000
29 Concurrent Senior Program (Roseville Adult School)	\$45,000	\$35,000
30 Data Analysis/Assessment Support	\$22,988	\$0
Total	\$4,863,518	\$4,151,116

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2017/18
Tentative Budget at June 13, 2017

EXECUTIVE SUMMARY

DESCRIPTION	SRC/ OBJ	2016-17 Estimated Actuals	2017-18 Tentative Budget	VARIANCE
A. REVENUES				
1. LCFF Sources		88,581,956	91,377,472	2,795,516
2. Federal Revenue		2,791,222	2,401,612	(389,610)
3. Other State Revenues		10,479,943	7,855,992	(2,623,951)
4. Other Local Revenues		8,551,670	7,452,941	(1,098,729)
5.TOTAL REVENUES		110,404,791	109,088,017	(1,316,774)
B. EXPENDITURES				
1. Salaries-Certificated		52,063,652	51,676,729	(386,923)
2. Salaries-Classified		14,081,256	14,372,458	291,202
3. Employee Benefits		22,717,001	24,707,232	1,990,231
4. Books & Supplies		6,251,596	6,958,977	707,381
5. Services, Other Operating Expenses		10,175,972	14,834,569	4,658,597
6. Capital Outlay		763,662	115,357	(648,305)
7. Other Outgoing,Support,Adjs.		1,322,858	1,358,711	35,853
8. Direct Support/Indirect Costs To Other Funds		359,898	343,032	(16,866)
9. TOTAL EXPENDITURES (1000-7590)		107,735,895	114,367,065	6,631,170
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,668,896	(5,279,048)	(7,947,944)
D. OTHER FINANCING SOURCES/(USES)		(285,872)	(300,080)	(14,208)
E. NET INCR.(DECR.) TOTAL		2,383,024	(5,579,128)	(7,962,152)
F. BEGINNING FUND BAL. 7/1		20,068,086	22,451,110	2,383,024
G. ENDING FUND BALANCE 6/30		22,451,110	16,871,982	(5,579,128)
(I) Calculation of Current Year's Operations				
Net Increase (Decrease) on Financial Statement [Line E]		2,383,024	(5,579,128)	(7,962,152)
Adj. For: Department and Categorical Expense Carryovers From Last Year		6,224,830	6,748,007	523,177
Adj. For: Department and Categorical Expense Carryovers To Next Year		(6,748,007)	-	6,748,007
Net Increase (Decrease) From Current Year's Operations		1,859,847	1,168,879	

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2017/18
Tentative Budget at June 13, 2017

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2016-17 Estimated Actuals	2017-18 Tentative Budget	VARIANCE
LCFF SOURCES				
Principal Apportionment				
State Aid-Current Year	8011	28,495,164	30,688,337	2,193,173
State Aid-Education Protection Account	8012	4,292,338	4,042,509	(249,829)
County and District Taxes	8041	55,174,588	56,000,000	825,412
SUB TOTAL		87,962,090	90,730,846	2,768,756
Revenue Limit Transfer (Adult Ed & Def Maint)	8091	(558,275)	(558,275)	-
Property Tax Transfers - SELPA	8097	1,178,141	1,204,901	26,760
SUB TOTAL, LCFF SOURCES		88,581,956	91,377,472	2,795,516
Prior Year R/L Corr.	8019	-	-	-
TOTAL, LCFF SOURCES		88,581,956	91,377,472	2,795,516
FEDERAL REVENUES				
Special Ed.-PI 94-142 (3310/5001)	8181	1,252,714	1,252,714	-
IDEA Mental Health (3327)	8182	270,377	112,371	(158,006)
Medi-Cal Admin. Activities (0006)	8290	85,389	86,000	611
Other Fed.--AP/IB (0000)	8290	50,331	-	(50,331)
TITLE I - Basic (3010/1140)	8290	743,816	600,000	(143,816)
Voc. Ed. PI 576- (3550/1140)	8290	144,506	144,500	(6)
TITLE II, Teacher Quality (4035/1140)	8290	119,533	117,438	(2,095)
TITLE III - Immigrant (4201/1140)	8290	25,157	5,250	(19,907)
TITLE III- Limited Eng.Prof. Std. (4203/1140)	8290	62,979	32,212	(30,767)
Medi-Cal Billing Option (5640)	8290	2,500	-	(2,500)
We Can Work (5810)	8290	33,920	51,127	17,207
TOTAL, FEDERAL REVENUES		2,791,222	2,401,612	(389,610)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2017/18
Tentative Budget at June 13, 2017

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2016-17 Estimated Actuals	2017-18 Tentative Budget	VARIANCE
OTHER STATE REVENUES				
Mandated Cost Reimb. (0020/0000)E	8550	2,647,527	550,000	(2,097,527)
Lottery Income Unrestricted (1100/0000)E	8560	1,465,000	1,465,000	-
Lottery Income Restricted (6300/0000)E	8560	458,000	458,000	-
Other State.--CELDT/Student ID (0000)	8590	15,000	10,000	(5,000)
CA Clean Energy Jobs Act (6230)	8590	534,731	256,749	(277,982)
Educator Effectiveness (6264)	8590	-	-	-
Special Ed. Mental Health Prop 98 (6512)	8590	591,912	590,000	(1,912)
Special Education-Workability (6520)	8590	195,350	195,350	-
Health Academy-OHS (R7220/G1420)	8590	137,130	74,000	(63,130)
College Readiness Block Grant (R7338)	8590	399,281	-	(399,281)
STRS On-Behalf Pension (7690)	8590	4,036,012	4,256,893	220,881
TOTAL, OTHER STATE REVENUES		10,479,943	7,855,992	(2,623,951)
OTHER LOCAL REVENUES				
Community Redevelopment Funds	8625	300,000	350,000	50,000
Sale of Equipment/Supplies	8631	4,000	1,000	(3,000)
Food Sales	8634	634	-	(634)
Use of Facilities (0000/0000)	8650	400,000	374,750	(25,250)
Interest-Regular	8660	231,418	180,000	(51,418)
Fair Value	8662	-	15,000	15,000
-Student Fees (7230/0000)	8675	40,026	50,000	9,974
-Districts-HTS (7230/0000)	8677	1,150,000	1,200,000	50,000
-CRANE Career Pathways Grant (9032)	8677	77,039	25,000	(52,039)
-CTE Incentive Grant (9038)	8677	1,812,652	1,250,000	(562,652)
-Other Revenues (0073/0000)	8699	300,000	300,000	-
Transcript Fee (0000/2700)	8699	13,700	13,700	-
Local Prog - One-Time Funds - OHS (9200)	8699	53,625	-	(53,625)
Local Prog - AP and IB Testing (9625)	8699	463,214	35,071	(428,143)
Local Prog - PSAT Testing (9630)	8699	28,533	3,100	(25,433)
Local Prog - Roseville Grant (9660)	8699	1,875	-	(1,875)
Local Prog - City of Roseville - IHS (9662)	8699	2,500	-	(2,500)
Local Prog - SIG Wellness Program (9666)	8699	6,119	-	(6,119)
Local Prog - Independence High School (9667)	8699	16,697	13,500	(3,197)
Local Prog.- WHS Nature Center (9676/1140)	8699	4,785	5,200	415
Local Prog.- 49er ROP (9677)	8699	66,024	66,024	-
Local Prog.- Ed Tech K-12 Voucher Program (9685)	8699	22,515	20,000	(2,515)
Other-Cell Towers, Misc.(0000/0000)	8699	777,398	695,801	(81,597)
Special Ed. Master Plan (6500/5001)	8792	2,778,916	2,854,795	75,879
TOTAL, OTHER LOCAL REVENUES		8,551,670	7,452,941	(1,098,729)
GRAND TOTAL, ALL REVENUES		110,404,791	109,088,017	(1,316,774)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2017/18
Tentative Budget at June 13, 2017

EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2016-17 Estimated Actuals	2017-18 Tentative Budget	VARIANCE
CERTIFICATED SALARIES				
Teachers	1100	38,118,902	37,921,046	(197,856)
Teachers-Substitutes				
-Staff and Curriculum Dev., Sp.Ed, Summer Sch., Categorical Progs., General Secondary, etc.	1110	541,748	524,022	(17,726)
Teachers-Extra Assignments				
Categorical Progs., Summ. Sch., Aca. Decath., Staff Dev., Home Teaching,	1120	1,159,664	1,012,729	(146,935)
Teachers-Substitutes Long Term	1130	50,000	50,000	-
Teachers-Coordinators/Misc.	1140	-	-	-
Subtotal 1100 Series		39,870,314	39,507,797	(362,517)
Certif. Pupil Support-Couns., Deans, Psych., Misc.	1200	4,875,209	4,819,907	(55,302)
Certif. Pupil Support-Librarians	1230	457,363	494,225	36,862
Certif. Pupil Support-Nurses	1240	487,811	480,636	(7,175)
Certif. Supervisory/Administrative	1300	5,006,136	5,007,652	1,516
Estimated Settlement Impacts		-	-	-
Special Proj. Coord., Mentors	1900	1,366,819	1,366,512	(307)
TOTAL, CERTIFICATED SALARIES		52,063,652	51,676,729	(386,923)
CLASSIFIED SALARIES				
Instructional Aides & Aide Subs.	2100	1,829,065	1,910,357	81,292
Coaches, Athletic Directors	2160	1,421,453	1,406,334	(15,119)
Classif. Support-Custodial/Maint. Monitors	2200	3,191,227	3,419,042	227,815
Bus Drivers/Mechanics	2290	1,460,531	1,521,009	60,478
Classif. /Supervisory/Admin./Board	2300	1,108,679	1,076,337	(32,342)
Classif. Support-Secretarial/Clerical	2400	4,181,031	4,166,560	(14,471)
Other Classified Salaries--	2900	889,270	872,819	(16,451)
Technology, Technicians, Students, Misc.				
TOTAL, CLASSIFIED SALARIES		14,081,256	14,372,458	291,202
proof total for 1000's and 2000's		66,144,908	66,049,187	(95,721)
EMPLOYEE BENEFITS				
STRS	3100	10,439,664	11,840,018	1,400,354
PERS	3200	1,760,142	1,974,488	214,346
FICA	3300	781,160	787,110	5,950
Medicare	3311	928,626	922,890	(5,736)
Health	3400	8,134,331	8,360,069	225,738
SUI	3500	32,302	32,083	(219)
W.Comp	3600	556,366	706,397	150,031
Life	3901	84,410	84,177	(233)
TOTAL, EMPLOYEE BENEFITS		22,717,001	24,707,232	1,990,231
Proof total for S & B's		88,861,909	90,756,419	1,894,510

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2017/18
Tentative Budget at June 13, 2017

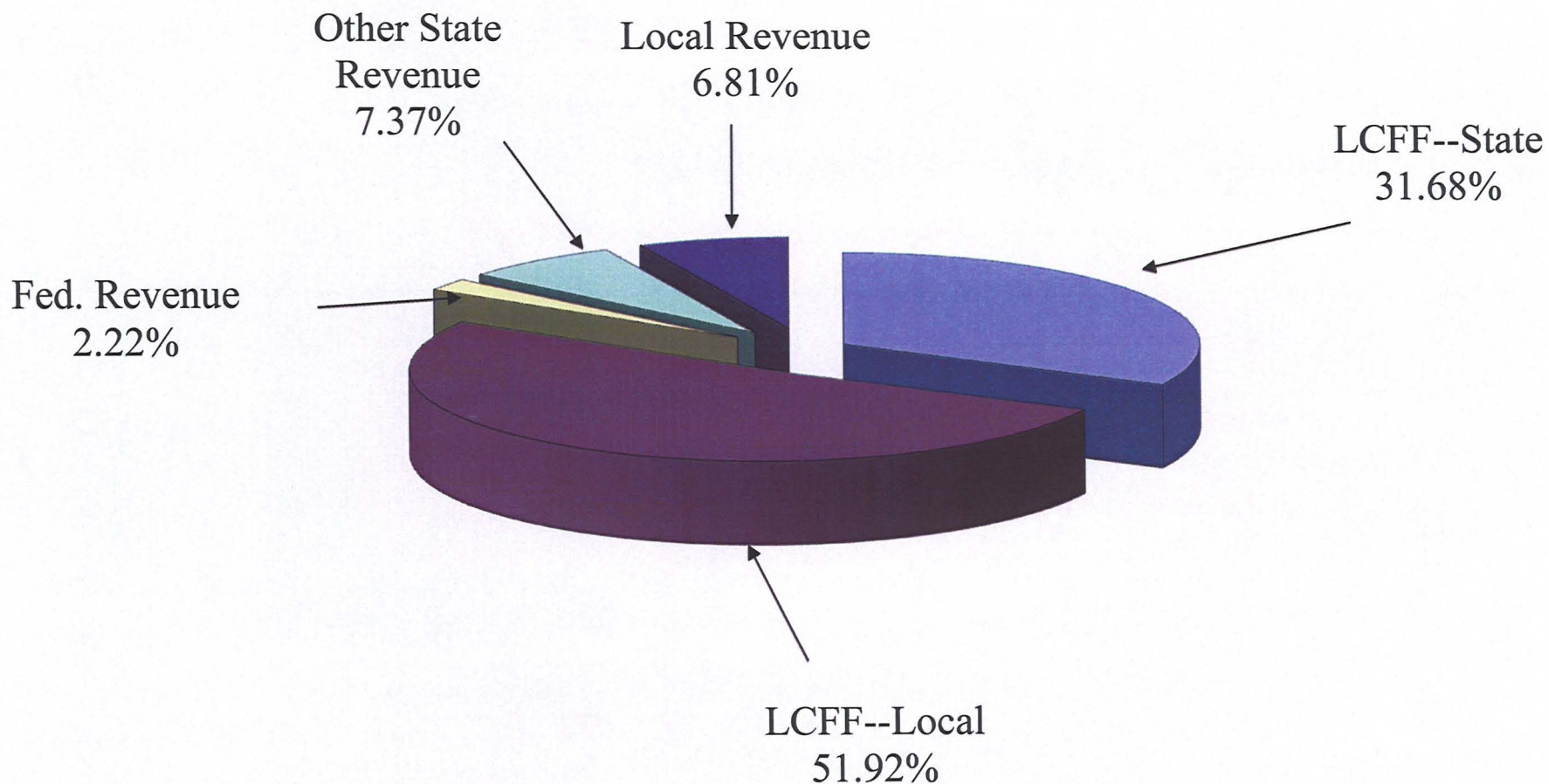
EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2016-17 Estimated Actuals	2017-18 Tentative Budget	VARIANCE
BOOKS AND SUPPLIES				
Textbooks	4100	778,008	798,500	20,492
Books other than Textbooks	4200	172,494	100,025	(72,469)
Materials and Supplies	4300	3,154,027	4,680,546	1,526,519
Pupil Transportation Supplies	43XX	678,800	677,800	(1,000)
Noncapitalized Equipment	4400	1,468,267	702,106	(766,161)
TOTAL, BOOKS AND SUPPLIES		6,251,596	6,958,977	707,381
SERVICES, OTHER OPERATING EXPENSES				
Travel-Conferences/Mileage	5200	1,328,101	846,804	(481,297)
Dues and Memberships	5300	79,683	63,115	(16,568)
Property, Casualty & Deductible	5400	604,445	590,000	(14,445)
Utilities & Housekeeping	5500	2,210,777	2,169,000	(41,777)
Rentals, Leases, and Repairs	5600	1,075,327	783,618	(291,709)
Direct Interfund Charges	575x	-	-	-
Other Svcs. & Exp.	58XX	3,675,837	2,485,532	(1,190,305)
Legal Services	5810	240,000	296,500	56,500
Audit	5811	46,900	37,900	(9,000)
Election Expense	5813	152,852	-	(152,852)
In Lieu of Transportation	5832	-	-	-
Non-Public School Tuition	5840	786,100	1,316,000	529,900
Student Services/Systems	5841	50	50	-
FS&L Categorical Project Reserves	5890	(49,832)	6,225,258	6,275,090
Telecommunication	5901	22,732	20,292	(2,440)
Postage	5902	3,000	500	(2,500)
TOTAL, SERVICES AND OPER. EXPENSES		10,175,972	14,834,569	4,658,597
CAPITAL OUTLAY				
Site Improvements	6100	2,448	-	(2,448)
Building Improvements	6200	8,950	-	(8,950)
Equipment Additions	6400	752,264	115,357	(636,907)
Equipment Replacements	6500	-	-	-
TOTAL, CAPITAL OUTLAY		763,662	115,357	(648,305)
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	1,194,147	1,248,141	53,994
CTE Excess Cost from PCOE(G3800/F9200)	7142	116,711	98,570	(18,141)
Transfer of Pass-Thru Revenue	7211	-	-	-
Other Misc. Transfers	7299	-	-	-
TOTAL, OTHER OUTGOING		1,322,858	1,358,711	35,853
INTERPROG/INTERFD SUPP. (7300-7399)				
Indirect Costs to Cafeteria Fund 13 (G0000/F7200)	7350	(157,505)	(169,467)	(11,962)
Indirect Costs to Adult Fund 11 (G0000/F7200)	7351	(57,797)	(65,421)	(7,624)
Debt/COPs Interest Exp. (G0000/F9100)	7438	35,200	17,920	(17,280)
Debt/COPs Principal Pmt. (G0000/F9100)	7439	540,000	560,000	20,000
TOTAL INTERPROG/INTERFD SUPP.		359,898	343,032	(16,866)
TOTAL, EXPENDITURES 1000 THRU 7590		107,735,895	114,367,065	6,631,170
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
		2,668,896	(5,279,048)	(7,947,944)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2017/18
Tentative Budget at June 13, 2017

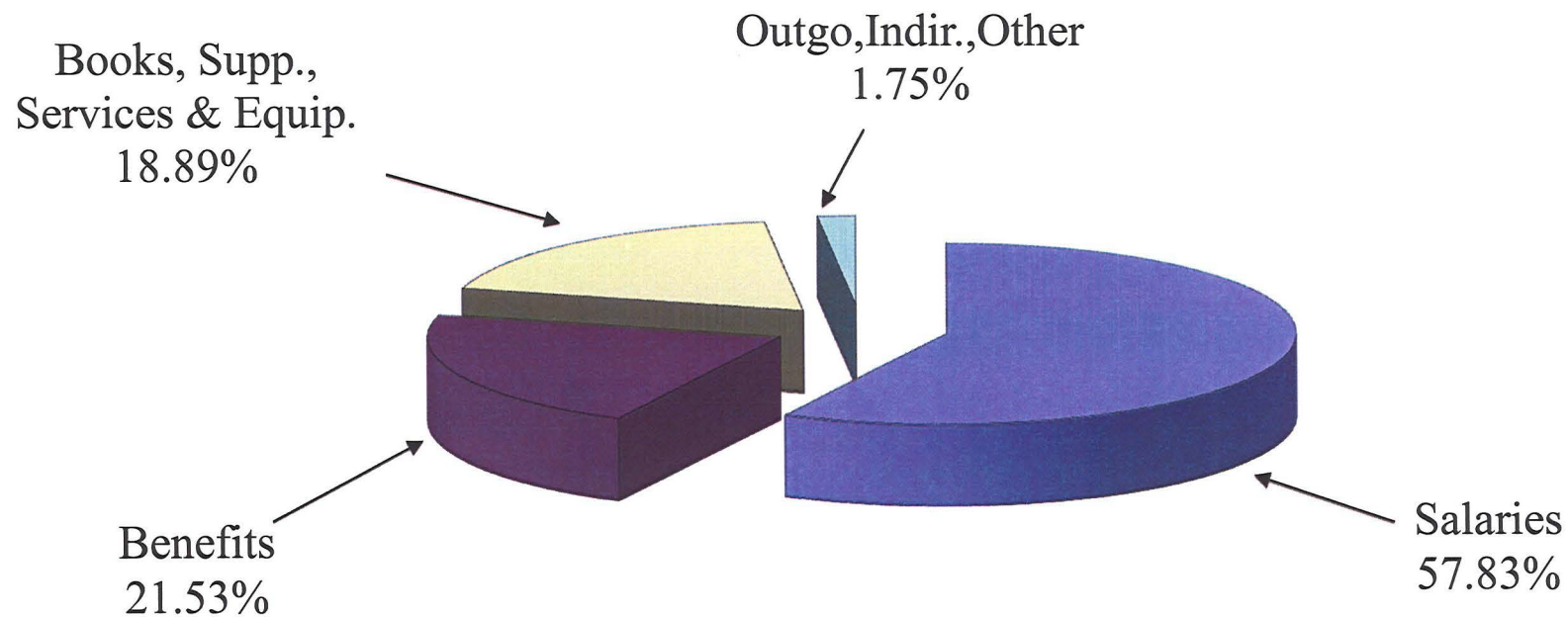
DESCRIPTION	SRC/ OBJ	2016-17 Estimated Actuals	2017-18 Tentative Budget	VARIANCE
D. OTHER FINANCING SOURCES/(USES)				
1) Interfund Transfers In				
From: Dev.Fees #25/8800--COPS (0000/0000)	8919	575,200	577,920	2,720
Other Transfers in	8919	-	-	-
a) Total, Transfers in		575,200	577,920	2,720
Transfers to:				
Sp. Bldg.Fund 40(G0000/F9300)	7612	575,000	600,000	25,000
Cafe.Fund 13(G0000/F9300)	7616	16,072	8,000	(8,072)
Building Fund 25 (R0000/F9300)	7619	150,000	150,000	-
Transp. Equip. Fd.15 (R9030/F9300)	7619	120,000	120,000	-
Adult School Transfer Fd.11 (G0000/F9300)	7619	-	-	-
b) Total, Transfers to		861,072	878,000	16,928
2) All Other Sources/Uses				
3) G.F. Contrib.to Restricted Statutory Programs	8990	-	-	-
TOTAL, OTHER FINANCING SOURCES/(USES) (1a -1b + 2a - 2b + 3)		(285,872)	(300,080)	(14,208)
E. NET INCREASE (DECREASE) IN FUND BALANCE		2,383,024	(5,579,128)	(7,962,152)
FUND BALANCE DETAIL				
NET INCREASE (DECREASE) IN FUND BAL.		2,383,024	(5,579,128)	(7,962,152)
F. BEGINNING FUND BALANCE PLUS ADJ. AT JULY 1	9791	20,068,086	22,451,110	2,383,024
COMPONENTS OF ENDING FUND BALANCE				
Reserves and Restrictions.....				
Revolving Cash Fund	9711	10,000	10,000	-
REU - Board 3%	9789	3,240,653	3,440,014	199,361
REU - State 3%	9789	3,240,653	3,440,014	199,361
Categorical & Base Budget Carryovers	9780	6,748,007	-	(6,748,007)
6th High School Startup Costs Reserve	9780	2,000,000	2,250,000	250,000
Undesignated/Unassigned		7,211,797	7,731,953	520,156
G. ENDING BALANCE COMPONENTS 6-30-XX	9790	22,451,110	16,871,982	(5,579,128)

**Roseville Joint Union High School District
Tentative Budget FY 2017-18
at June 13, 2017
"Where it Comes From" - As a Percentage of Total Revenue**



"Where It Comes From"

**Roseville Joint Union High School District
Tentative Budget FY 2017-18
at June 13, 2017
"Where it Goes" - As a Percentage of Total Expenditures**



"Where It Goes"

Roseville Joint Union High School District

Revised Multi Year Projection

May Revise at 5-23-17

LCFF Multi-Year Projection

CA Department of Finance (DOF) LCFF Estimates

	MYP 16-17	MYP 17-18	MYP 18-19	MYP 19-20
	Estimated Actuals	Projected	Projected	Projected
(A) Beginning Fund Balance:	\$ 20,068,086	\$ 21,597,963	\$ 16,873,831	\$ 18,363,566
Revenue: LCFF Sources	\$ 88,588,185	\$ 90,002,176	\$ 93,393,409	\$ 97,698,294
Revenue: LCFF Proposed Adjustment (May Revise)	\$ -	\$ 1,189,000	\$ 1,320,000	\$ 512,000
Revenue: One-time Discretionary	\$ -	\$ (470,000)	\$ -	\$ -
Revenue: Other Sources	\$ 21,742,653	\$ 17,851,079	\$ 17,520,994	\$ 18,085,102
(a) Total Revenue:	\$ 110,330,838	\$ 108,572,255	\$ 112,234,403	\$ 116,295,396
Expenses	\$ 108,800,961	\$ 113,296,387	\$ 110,744,668	\$ 114,105,175
(b) Total Expense:	\$ 108,800,961	\$ 113,296,387	\$ 110,744,668	\$ 114,105,175
(B) (a-b) Incr/(Decr)	\$ 1,529,877	\$ (4,724,132)	\$ 1,489,735	\$ 2,190,221
(A+B) Ending Fund Balance	\$ 21,597,963 19.85%	\$ 16,873,831 14.89%	\$ 18,363,566 16.58%	\$ 20,553,787 18.01%
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	\$ 2,000,000 1.84%	\$ 2,250,000 1.99%	\$ 2,500,000 2.26%	\$ 2,750,000 2.41%
Categorical and Site-Base Carryovers	\$ 6,638,174 6.10%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Assigned	\$ 8,638,174 7.94%	\$ 2,250,000 1.99%	\$ 2,500,000 2.26%	\$ 2,750,000 2.41%
Unassigned Components:				
Resv. For Econ. Uncertainty - Board (3%)	\$ 3,264,029 3.00%	\$ 3,398,892 3.00%	\$ 3,322,340 3.00%	\$ 3,423,155 3.00%
Resv. For Econ. Uncertainty - State (3%)	\$ 3,264,029 3.00%	\$ 3,398,892 3.00%	\$ 3,322,340 3.00%	\$ 3,423,155 3.00%
Unassigned/Unappropriated Funds	\$ 6,421,731 5.90%	\$ 7,816,048 6.90%	\$ 9,208,886 8.32%	\$ 10,947,476 9.59%
Subtotal Unassigned	\$ 12,949,789 11.90%	\$ 14,613,831 12.90%	\$ 15,853,566 14.32%	\$ 17,793,787 15.59%
Ending Fund Balance	\$ 21,597,963 19.85%	\$ 16,873,831 14.89%	\$ 18,363,566 16.58%	\$ 20,553,787 18.01%

Roseville Joint Union High School District

Revised Multi Year Projection
Tentative Budget at June 13, 2017

LCFF Multi-Year Projection

CA Department of Finance (DOF) LCFF Estimates

	MYP 16-17	MYP 17-18	MYP 18-19	MYP 19-20
	Estimated Actuals	Projected	Projected	Projected
(A) Beginning Fund Balance:	\$ 20,068,086	\$ 22,451,110	\$ 16,871,982	\$ 18,172,436
Revenue: LCFF Sources	\$ 88,581,956	\$ 91,377,472	\$ 94,899,223	\$ 98,396,511
Revenue: Other Sources	\$ 21,822,835	\$ 17,710,545	\$ 17,605,136	\$ 17,720,099
(a) Total Revenue:	\$ 110,404,791	\$ 109,088,017	\$ 112,504,359	\$ 116,116,610
Expenses	\$ 108,021,767	\$ 114,667,145	\$ 111,203,905	\$ 114,626,140
(b) Total Expense:	\$ 108,021,767	\$ 114,667,145	\$ 111,203,905	\$ 114,626,140
(B) (a-b) Incr/(Decr)	\$ 2,383,024	\$ (5,579,128)	\$ 1,300,454	\$ 1,490,470
(A+B) Ending Fund Balance	\$ 22,451,110 20.78%	\$ 16,871,982 14.71%	\$ 18,172,436 16.34%	\$ 19,662,906 17.15%
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	\$ 2,000,000 1.85%	\$ 2,250,000 1.96%	\$ 2,500,000 2.25%	\$ 2,750,000 2.40%
Categorical and Site-Base Carryovers	\$ 6,748,007 6.25%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Assigned	\$ 8,748,007 8.10%	\$ 2,250,000 1.96%	\$ 2,500,000 2.25%	\$ 2,750,000 2.40%
Unassigned Components:				
Resv. For Econ. Uncertainty - Board (3%)	\$ 3,240,653 3.00%	\$ 3,440,014 3.00%	\$ 3,336,117 3.00%	\$ 3,438,784 3.00%
Resv. For Econ. Uncertainty - State (3%)	\$ 3,240,653 3.00%	\$ 3,440,014 3.00%	\$ 3,336,117 3.00%	\$ 3,438,784 3.00%
Unassigned/Unappropriated Funds	\$ 7,211,797 6.68%	\$ 7,731,953 6.74%	\$ 8,990,201 8.08%	\$ 10,025,337 8.75%
Subtotal Unassigned	\$ 13,693,103 12.68%	\$ 14,611,982 12.74%	\$ 15,662,436 14.08%	\$ 16,902,906 14.75%
Ending Fund Balance	\$ 22,451,110 20.78%	\$ 16,871,982 14.71%	\$ 18,172,436 16.34%	\$ 19,662,906 17.15%

District: Roseville Joint Union HS District
CDS #:

Adopted Budget
66928 2017-18 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	2017-18 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$16,861,982.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$16,861,982.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$3,440,014.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$13,421,968.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2017-18 Budget	Description of Need
01	General Fund	\$2,250,000.00	6th High School Startup Reserve
01	General Fund	\$3,440,014.00	Board 3 % Uncertainty Reserve
01	General Fund	\$7,731,954.00	Reserves not yet assigned, but planning is in process
Total of Substantiated Needs		\$13,421,968.00	

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, 2018

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	215,000	1,231,787				
State Revenues	3,274,678	88,802				
Other Local Income	36,800	1,933,695				186,292
Interest	8,000	6,256	25,000	11,500	8,000	
Total Revenues	3,542,753	3,260,540	25,000	11,500	8,000	186,292
Expenditures						
Salaries, Benefits & PERS Reduction	1,128,445	1,648,110				
Books & Supplies, Non-Capitalized Equip	77,781	1,465,743				
Other Services & Expenditures	233,081	99,081	100,000		825,000	
Scholarship Awards						123,539
Site & Building Improvements						
Furniture and Equipment		15,000		50,000		
Other Outgo	2,099,533					
Support Costs	65,421	169,467				
Total Expenditures	3,604,261	3,397,401	100,000	50,000	825,000	123,539
Other Sources/Uses						
Transfers In, Lease Purchase Revenue		8,000	550,000	150,000	600,000	
Transfers Out, Lease Purchase Expense						
Increase(Decrease) in Fund Balance	(61,508)	(128,861)	475,000	111,500	(217,000)	62,753
Beginning Fund Balance at July 1	558,304	656,319	1,427,837	746,707	481,672	604,455
Ending Fund Balance at June 30	496,796	527,458	1,902,837	858,207	264,672	667,208

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
DEVELOPER FEE, CONSTRUCTION AND GENERAL OBLIGATION BOND FUNDS
ADOPTED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2018**

Revenues	Fund 21 G.O. Bond/Bldg	Fund 23 G.O. Bond/Bldg	Fund 25/8800 Dev Fees	Fund 25/8803 Redevelopment	Fund 35 School Fac's	Total
Developer Fees			5,979,493			5,979,493
Interest	120,000	150,000	275,000			545,000
FMV of Investments						0
State Apportionment						0
Other Local Income						0
Total Revenues	120,000	150,000	6,254,493	0	0	6,524,493
Expenditures						
Salaries & Benefits			340,340			340,340
Supplies		88	229,040			229,128
Outside Services (Legal, Tech.,etc.)		1,672,461	1,054,359			2,726,820
Site Purchase & Development						0
Architect & State Fees						0
Reconstruction						0
New Construction & Leases			100,000			100,000
Testing and Inspections						0
Capital Outlay		42,353,763				42,353,763
Total Expenditures	0	44,026,312	1,723,739	0	0	45,750,051
Other Sources/Uses						
Transfers In, Lease Purchase Revenue			120,000			120,000
Transfers Out, Lease Purchase Expense			(577,920)			(577,920)
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	120,000	(43,876,312)	4,072,834	0	0	(39,683,478)
Beginning Fund Balance at July 1	9,910,000	43,876,312	26,043,957	0		79,830,269
Ending Fund Balance at June 30	10,030,000	0	30,116,791	0	0	40,146,791

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

MAJOR FACILITY PROJECTS FY 2017-18

Many Measure D projects are in the beginning planning stages and may be added to this list. The projects listed below are larger projects that are expected to incur costs in the 2017-18 fiscal year:

Antelope High School

- Performing Arts Building
- Synthetic Football Field Refurbishment

Granite Bay High School

- Varsity Softball Field Modifications
- Solar Carports at Front Parking Lot
- Synthetic Football Field Refurbishment

Oakmont High School

- Varsity Softball Field Modifications
- New Temporary Portables
- IP Security Cameras

Roseville High School

- IP Security Cameras

6th High School

- Groundbreaking Spring 2018

Woodcreek High School

- Campus Re-roofing

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

PLANNED NEXT STEPS AT 6-13-17

➤ **State Budget Adoption Impacts**

- Analyze Governor's 2017-18 Budget for any necessary changes to district's adopted budget and MYP

➤ **Post Budget Adoption**

- Prepare the district's 2016-17 Unaudited Actuals for the Board in September