

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

ROSEVILLE, CALIFORNIA

**FY 2019-20
TENTATIVE BUDGET**



June 27, 2019

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Superintendent

Prepared by:

Joe Landon, CPA
Assistant Superintendent, Business Services

Lauren McGhee, CPA
Director of Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
TENTATIVE BUDGET
June 27, 2019

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ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
TENTATIVE BUDGET
KEY STAFF POSITIONS

June 27, 2019

Superintendent

Dr. Denise Herrmann

Deputy Superintendent

Jess Borjon, Educational Services (effective 7/1/19)

Assistant Superintendents

Brad Basham, Human Resources (effective 7/1/19)

Joe Landon, Business Services

Principals

Suanne Bell, Woodcreek High School (effective 7/1/19)

Becky Guzman, West Park High School (effective 7/1/19)

Tino Guzman, Antelope High School

Rob Hasty, Oakmont High School

Debbie Latteri, Independence High School

Jennifer Leighton, Granite Bay High School

Amy Lloyd, Adelante High School

Nick Richter, Roseville High School (effective 7/1/19)

Lisa Voss, Roseville Adult School

Executive Directors

John Becker, Student Engagement (effective 7/1/19)

Judy Fischer, Wellness & Intervention (effective 7/1/19)

Directors

Jay Brown, Food Services

Diana Christensen, Human Resources-Classified (effective 7/1/19)

TBD, Human Resources-Certificated (effective 7/1/19)

Scott Davis, Facilities Development

Mike Fischer, Curriculum & Instruction

Craig Garabedian, Special Education

Julie Guererro, Transportation

Tony Ham, Technology

Kris Knapp, Maintenance and Operations

Lauren McGhee, Accounting

Shane Waggoner, Curriculum & Instruction

TBD, Curriculum & Instruction

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FACILITIES OVERVIEW

June 27, 2019

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
West Park High School	2401 High School Road, Roseville
<i>School under construction</i>	<i>WPHS opens 2020-21 school year</i>

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 BUDGET PURPOSES, CONSTRAINTS AND GUIDELINES

2019-20 FISCAL YEAR
Board Approved: 2/14/19

The development of the annual budget is one of the District's most important processes. The budget is developed with certain purposes and constraints. The purposes and constraints lead to guidelines that support the stated purposes and guide the development of the budget.

PURPOSES: *Statements that establish a long-term financial direction that supports the educational mission of the District.*

1. The District shall safeguard the long-term financial stability of the District by (a) analyzing the relationship between ongoing expenses and recurring revenue; (b) preparing long-range projections that illustrate the future effects of current financial decisions; and (c) managing its assets to receive the maximum value for each taxpayer dollar.
2. The District's highest priority shall be providing for an instructional program that accomplishes the District's GOALS Mission Statement: "The RJUHSD will pursue each goal with passion and dedication related to insuring equity of excellence for all students. Access and achievement for all students are principle motivating variables in all that we do. Our collective efforts at addressing each goal are based on respectful and meaningful relationships involving students, staff and parents. Staff shall engage in strategic and focused collaboration driven by concrete outcomes. A spirit of community, professionalism and responsibility is at the core of our district's desire to serve all students."
3. The District will allocate sufficient funds to maintain and protect the use and value of existing facilities and equipment.
4. Communication during the budget development process should be open, clear and timely with all stakeholders. There should be opportunities for input and consultation. Timelines/calendars should be clearly posted.
5. The District will prepare a budget document that clearly communicates the District's financial position and spending priorities and presents that plan to the District's stakeholders in a manner that makes public understanding and input an integral part of the budget development process.

CONSTRAINTS: *Statements that describe financial limitations that affect the District's ability to achieve its educational mission.*

1. The financial resources of the District have improved over the past couple of years however, with the Local Control Funding Formula expected fully funded in 2018-19, future District resources are not expected to increase as significantly as in the recent past. CalSTRS and CalPERS employer rate contributions will continue to restrict new funding to the District and the District must prepare for an economic recession or slowdown.
2. The District must, by law, use a fund-accounting system that recognizes the restrictions placed on the various funds.
3. For 2018-19, the District's general fund expenditures are projected to be approximately 82 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 2019-20.
4. The Education Code, labor laws and other regulations limit the District's ability to respond quickly to sudden shifts in income or student enrollments.
5. By law, the budget must include a General Fund Reserve for Economic Uncertainties (REU) of no less than 3% of total General Fund expenditures including transfers out, and other uses. Board Policy 3130 requires an additional 3% for a combined 6% minimum reserve level.
6. The District has planned its comprehensive schools with a capacity of 1,600 to 1,800 students. A higher capacity results in a reduction of overhead costs per student, but requires the District to mitigate potentially negative impacts on the learning environment.
7. The budget development process and timelines of the State of California make long-range budget planning very difficult for school districts.
8. It is anticipated that in 2018-19 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 2019-20, but the District does not anticipate the need to issue a TRAN.

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 intent is to give school districts local decision-making authority in their use of the revenue received under LCFF. However, some categorical programs have been added and with a fully-funded LCFF, the State may introduce new categorical programs.
10. Specifically funded state or federal programs whose dollars will be lost if not used for their specific purpose should be maintained whenever possible; however, the impact of required matching funds or other general fund expenditures should be considered.

GUIDELINES: Statements that set specific parameters to be used in developing a budget that implements the educational mission of the District.

1. The District will provide budget allocations to support the educational program with the focus on students significantly exceeding the National, State, and local standards.
2. The state requires a 3-year budget planning process called the Multi-Year Projection (MYP). Budget changes (in excess and/or reductions) need to be included in the MYP to recognize longer term impacts.
3. The 2019-20 and 2020-21 budget projections may show deficit spending, but the 2021-22 budget should be balanced. Positive financial certifications will be maintained with the county and state.
4. The use of both one time income and reserves will be strategically used to support the next two budget years' expenses. With the State's projected increase in funding, it is unlikely that budget reductions will need to be made for a balanced budget. This strategy will also help the district to maintain a positive financial certification by the county and state.
5. Non-mandated Federal categorical programs such as Title I and Title II, and continuing State categoricals, as integral support components to the educational program of the District, shall be self-supporting, and where permissible, shall include allowable allocations for direct and indirect costs.
6. Efficiencies should be practiced to help maintain or reduce expenditures. Departments should review present spending patterns, usage and organizational structures to ensure they are delivering instructional, administrative and student services in the most cost effective manner possible. Departments should implement options for reprioritizing their expenditures as needed.

7. The District will justify every dollar allocated to non-instructional programs such as maintenance, transportation and District level services.
8. Most districtwide program department budgets (non-school site base budgets) will be based upon 2018-19 levels and adjusted as needed.
9. School budget allocations will be adjusted for enrollment changes.
10. Salaries, related statutory benefits, and health/welfare costs will reflect the changes from employee group negotiation settlements in FY 2018-19. 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 \$700,000/year.
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 in an amount not to exceed 15 percent of their current base budget into the next budget year.
18. The student teacher ratio for staffing purposes is currently at 26.5:1 using the P2 enrollment (April enrollment numbers). This is subject to further review. Budgeting P-2 enrollment will be based upon the historical % change between CBEDS enrollment and

P-2 enrollment. Each comprehensive site's historical % change used will be the lesser of the most recent year's % change or the most recent 3-year average. District administration will monitor site enrollments and make staffing adjustments determined as necessary prior to budget adoption. The effect of this will be an overall class size average of 38.1 and an estimated average academic class size of 29.9. However, these numbers can be mitigated to a certain extent by adjustments in the master scheduling accomplished at each campus. For alternative schools, District staff shall develop a staffing plan that meets the needs of students for the programs offered.

19. The total number of teacher hires budgeted will be based on projected enrollment, the student-teacher staffing ratio and projected available staff.
20. The District will provide administrative staff and support staff to effectively direct and manage the schools.
21. Expenditures for the year-round supplemental services and programs, supporting Blended Learning, and Credit Recovery will be funded at the 2018-19 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 2019-20, 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 \$720,000 annually based on the district's experience in actual field and track replacement costs. These proceeds are set aside for these specific purposes and are projected to be spent during and at the end of the field and track's useful life.
33. A Master Financing Plan will be used to address the short and long-term needs for both student digital classroom technology and facilities issues.
34. Technology Sustainability funding for items such as student classroom mobile devices was established in the FY 2014-15 budget and will continue.
35. The Local Control Funding Formula (LCFF) accountability system requires that districts develop a three-year Local Control and Accountability Plan (LCAP) and update it annually. The district will develop the LCAP and incorporate it into the district's budget.
36. The district will reserve \$250,000 annually for expected start-up costs related to the future Sixth High School. The final \$250,000 contribution in 2020-21 will equate to \$3,000,000 for start-up costs.
37. The District will continue to participate in the Block Grant for Mandated Cost claims.

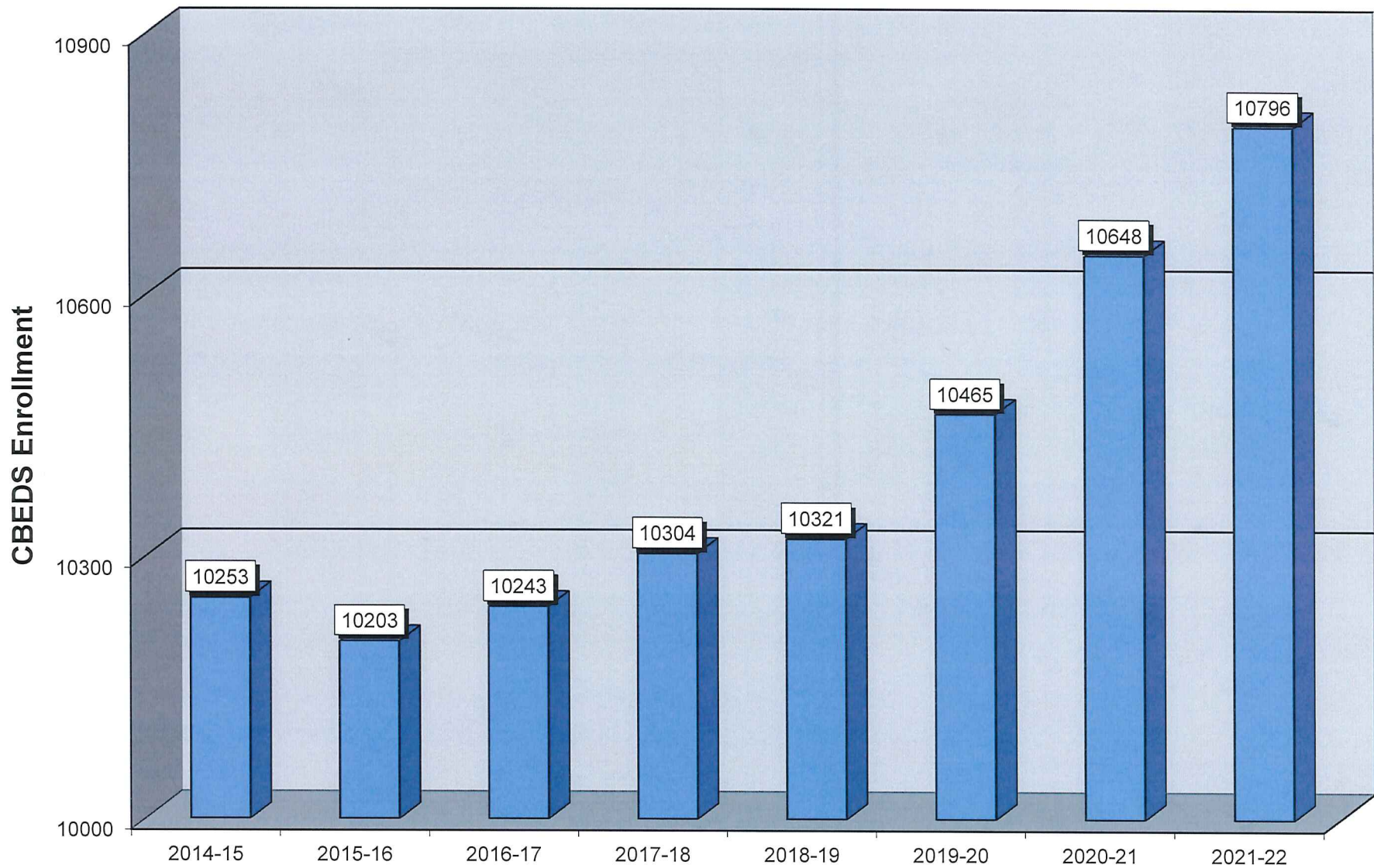
Board approved 2/14/19

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
Enrollment Data
FY 2019-20

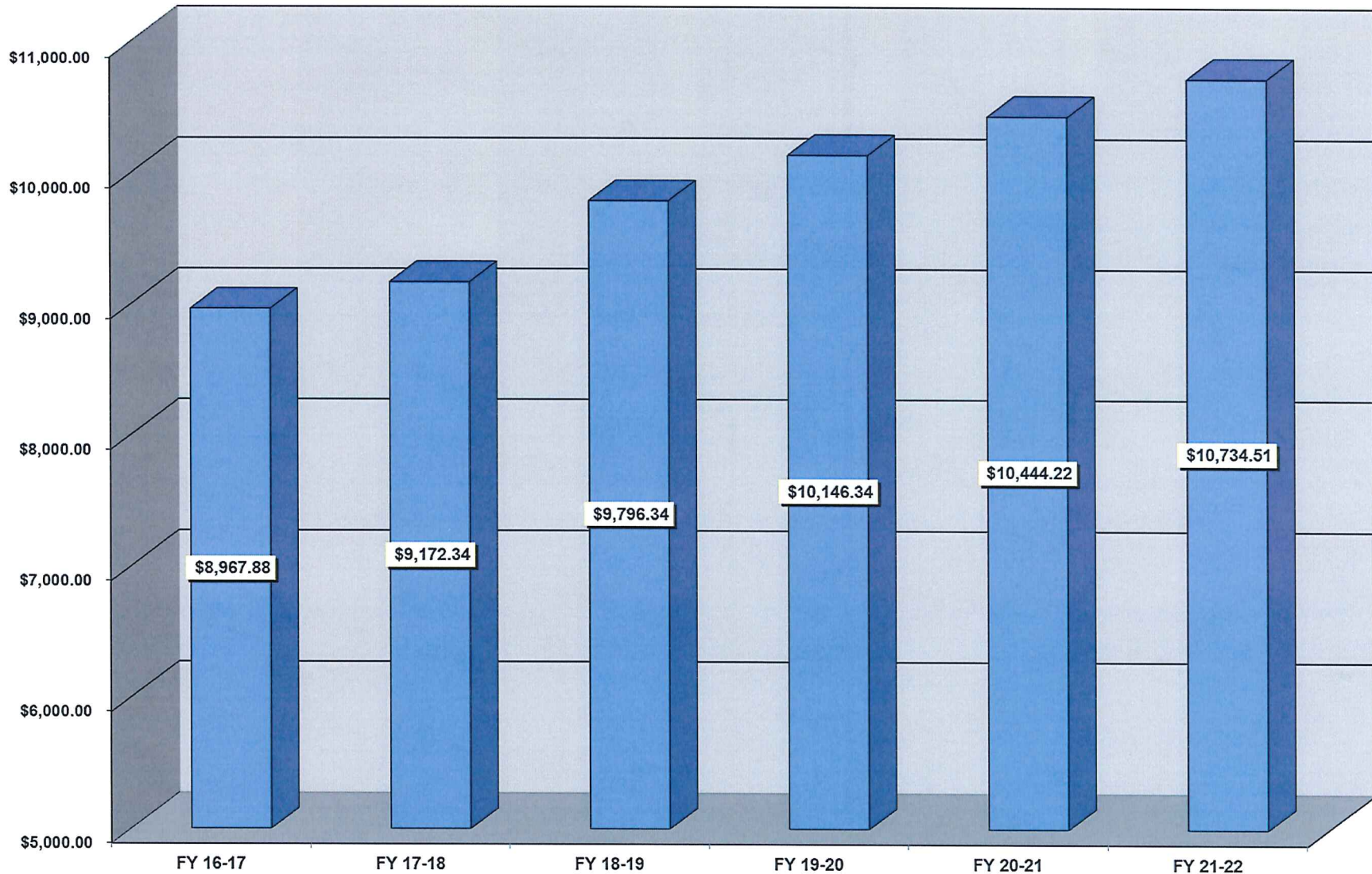
Tentative Budget June 27, 2019

	2018-19	2019-20	2020-21	2021-22
CBEDS ENROLLMENT	Actual	Projection	Projection	Projection
Adelante High School	102	102	102	102
Antelope High School	1809	1822	1847	1826
Granite Bay High School	2073	2038	2005	2012
Oakmont High School	2044	2150	1775	1582
Roseville High School	1968	2004	2013	1984
West Park High School	0	0	607	1023
Woodcreek High School	2127	2150	2100	2068
Subtotal	10123	10266	10449	10597
Independent Study	167	167	167	167
Subtotal Regular Instruction	10290	10433	10616	10764
Special Education - Private NPS/NPA	18	18	18	18
Subtotal	10308	10451	10634	10782
COE-Special Ed.& Community Progs.	13	13	13	13
TOTAL STATE AID ENROLLMENT	10321	10464	10647	10795
Annual Enrollment Change From Prior Yr.	17	143	183	148
Annual % Change From Prior Yr.	0.16%	1.39%	1.75%	1.39%
Less: Interdistrict Enrollment	-801	-801	-801	-801
Net Resident Students	9520	9663	9846	9994

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 6/27/19 based on State Dept. of Finance Projections

<i>LCFF 4 Year Summary</i> <i>Tentative Budget 6/27/19</i>	18/19 Est. Actuals	19/20 Tentative	20/21 Projection	21/22 Projection
Prior Year LCFF \$/ADA	\$9,172.34	\$9,796.34	\$10,146.34	\$10,444.22
LCFF \$ GAP to Target Funding	\$6,160,821	\$0	\$0	\$0
LCFF Estimated State GAP Funding Rate (DOF)	100.00%	100.00%	100.00%	100.00%
LCFF \$/ADA Increase over prior year	\$624.00	\$350.00	\$297.88	\$290.29
% Change in District LCFF	6.80%	3.57%	2.94%	2.78%
Current LCFF \$/ADA	\$9,796.34	\$10,146.34	\$10,444.22	\$10,734.51

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted General Fund</u>	<u>Total Cost</u>
4/4/19, 4/12/19, 4/15/19, 5/1/19, 5/9/19, 5/10/19				
<u>Adelante High School</u>				
School Nurse .50 FTE, 4 hrs/day, 198 days	Salary Schedule 1A, 6 B, 196 days/yr, \$62,233			\$62,233
<u>Antelope High School</u>				
Special Education Teacher (Moderate/Severe) 1.00 FTE, site has one credentialed FSP teacher and will require an additional FTE due to enrollment.		\$51,191	\$50,178	\$101,369
<u>Granite Bay High School</u>				
WASC Release .167 FTE Release Period for 2019-20 WASC			Salary Schedule 1, Column E, Step 12, 184 Days \$17,901	\$17,901
Special Education Teacher (Moderate/Severe) 1.00 FTE, site has one credentialed FSP teacher and will require an additional FTE due to enrollment. When a mild/moderate GBHS position is vacated, that position may be eliminated to offset this position.		\$51,191	\$50,178	\$101,369
<u>Independence High School</u>				
WASC Release .167 FTE Release Period for 2019-20 WASC			Salary Schedule 15 & 16, Column E, Step 12, 184 Days \$17,901	\$17,901

Position	LCAP Supplemental	Categorical Funds	Unrestricted General Fund	Total Cost
4/4/19, 4/12/19, 4/15/19, 5/1/19, 5/9/19, 5/10/19				
<u>Oakmont High School</u>				
Campus Monitor 1.0 FTE, 7 hrs/day, 180 day/year, effective 7/1/19, increased enrollment and school safety. Position will move to West Park High School beginning in 2020-21.			Salary Schedule 7 & 17, Range 22, Step C, 180 days, \$19.07/hr \$44,201	\$44,201
<u>Woodcreek High School</u>				
Special Education Teacher (Mild/Moderate) 1.00 FTE (WHS), to support SWD population.		\$51,191	\$50,178	\$101,369
<u>Districtwide</u>				
Mental Health Associates , Increase hours from 32 to 40 hours/week	LCAP \$256,700			\$256,700
Educationally Related Mental Health Specialist Worker (ERMHS) - 2.0 FTE. Paid for out of Prop 98 Mental Health funds (Resc:6512). Salary schedule and job description pending Board approval 4/25/19.		Mental Health: Salary Schedule 7 & 17, Range 64, Step C, 186 days/year, Mental Health, \$270,000		\$270,000
Educationally Related Mental Health Specialist Worker (ERMHS) - 1.0 FTE. Paid from LCAP Supplemental. Salary schedule and job description pending Board approval 4/25/19.	LCAP: Salary Schedule 7 & 17, Range 64, Step C, 186 days/year \$135,000			\$135,000
Speech Language Pathologist 1.00 FTE, anticipated growth, max caseload of 55/speech pathologist.		Special Education: Salary Schedule 03, Class IV, Step 1 \$65,548	\$64,240	\$129,788

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted General Fund</u>	<u>Total Cost</u>
4/4/19, 4/12/19, 4/15/19, 5/1/19, 5/9/19, 5/10/19				
Behavior Analyst 1.0 FTE, increased enrollment, to coordinate special education staff and intensive behavioral interventions. Paid for out of Prop 98 Mental Health funds (Resc:6512).		Special Education: Salary Schedule 7 & 17, Range 69, Step C, 200 days/year, \$134,319		\$134,319
Physics Lead Teacher (Reduction) -.50 FTE - 3 release periods at 3 sites to develop NGSS physics - 2018 Fall Term only			Salary Schedule 1, Column E, Step 12, 184 Days, -\$54,058	-\$54,058
Chemistry Lead Teacher (Reduction) -.50 FTE - 3 release periods at 3 sites to develop NGSS chemistry - 2019 Spring Term only			Salary Schedule 1, Column E, Step 12, 184 Days, -\$54,058	-\$54,058
Deputy Superintendent 1.0 FTE - Cabinet/Leadership reorganization presented at 4/11 Board meeting.			Salary Schedule 2A, \$260,740	\$260,740
Asst Superintendent, C&I (Reduction) -1.0 FTE - Cabinet/Leadership reorganization presented at 4/11 Board meeting.			Salary Schedule 2A, -\$241,746	-\$241,746
Work-Based Learning Coordinator 1.0 FTE - coordinates the work experience program and establishes and manages partnerships with business, community, and government agencies to support Career Technical Education (CTE).		Salary Schedule 3 Class II 199 Days Step 3 \$123,951		\$123,951
<u>Business Services</u>				
Technician, Purchasing 1.0 FTE (8 hs/day, 12 months)			Salary Schedule 5 & 6, 33C, Step C, 12 months, \$83,279	\$83,279
<u>Curriculum & Instruction</u>				

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted General Fund</u>	<u>Total Cost</u>
4/4/19, 4/12/19, 4/15/19, 5/1/19, 5/9/19, 5/10/19				
Director, Curriculum & Instruction, 1.0 FTE (220 days/year), to continue position that was approved in 2017 for two years, which will terminate 6/30/19. (Shane Waggoner)		30% (CTEIG) of 1.0 FTE, Salary Schedule 2, Class V, 220 Days, Step 6 \$53,313	70% of 1.0 FTE, Salary Schedule 2, Class V, 220 Days, Step 6 \$124,398	\$177,711
Director, Curriculum & Instruction 1.0 FTE , This position will focus on STEM, predominately with Math curriculum to begin with as the district replaces the Integrated Math Coach. The funding for this position will be 50% out of LCAP Supplemental and 50% General Fund Unrestricted.	\$80,000		\$80,000	\$160,000
Director, CTE & Data Analysis (Reduction), 1.0 FTE , Position elimindated and replaced with Director, Curriculum & Instruction above		100% (CTEIG) of 1.0 FTE, Salary Schedule 2, Class V, 220 Days, Step 6 -\$177,711		-\$177,711
Integrated Math Coach (Reduction) -1.000 FTE (final year 2018-19), (Carole Pryor)			Salary Schedule 1, Column F, Step 28, 201 Days, -\$149,374	-\$149,374
<u>Personnel Services</u>				
Director of HR, Certificated, .50 FTE , Cabinet/Leadership reorganization presented at 4/11 Board meeting.			Salary Schedule 02, Class ___, Step ___, ___ day/year, \$80,000	\$80,000
<u>Facilities</u>				
Facilities Project Manager, 1.00 FTE (8 hrs/day, 12 months): Perform pre-construction activities, in-house design work, management of large complex projects. Paid for out of Fund 25.		Salary Schedule 4 & 20, 60M, Step C, 12 months, \$156,767		\$156,767

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted General Fund</u>	<u>Total Cost</u>
4/4/19, 4/12/19, 4/15/19, 5/1/19, 5/9/19, 5/10/19				
<u>Maintenance & Operations</u>				
Custodian 2.00 FTE: 1 AnHS (8 hrs/day, 12 months) & 1 Districtwide (8 hrs/day, 12 months): Increased services due to theater completion, effective 7/1/19; also, reduction of .62 Custodian AnHS, and reduction of .38 Courier Districtwide			Salary Schedule 7 & 17, Range 24, Step C, 12 months, \$64,683/FTE (\$129,366 total), reduction of -\$59,835, net increase of \$69,530	\$69,530
<u>West Park HS M&O Additions. Effective 4/1/2020</u>				
Custodian , 1.00 FTE (8 hrs/day, 12 months)			Salary Schedule 7 & 17, Range 24, Step C, 12 months, annual cost is \$64,683; cost for 4/1/20-6/30/20 is \$16,171	\$16,171
Head Custodian , 1.00 FTE (8 hrs/day, 12 months)			Salary Schedule 7 & 17, Range 28, Step C, 12 months, annual cost is \$70,450; cost for 4/1/20-6/30/20 is \$17,613	\$17,613
Groundskeeper , 1.0 FTE (8 hrs/day, 12 months)			Salary Schedule 7 & 17, Range 27, Step C, 12 months, annual cost is \$68,928; cost for 4/1/20-6/30/20 is \$17,232	\$17,232
Maintenance Worker II , 1.00 FTE (8 hrs/day, 12 months)			Salary Schedule 7 & 17, Range 33, Step C, 12 months, annual cost is \$77,844; cost for 4/1/20-6/30/20 is \$19,461	\$19,461

<u>Position</u>	<u>LCAP Supplemental</u>	<u>Categorical Funds</u>	<u>Unrestricted General Fund</u>	<u>Total Cost</u>
4/4/19, 4/12/19, 4/15/19, 5/1/19, 5/9/19, 5/10/19				
West Park HS Position Additions, Effective 7/1/19 and Later				
Principal , effective 7/1/19, 1.00 FTE (220 days)			Salary Schedule 02, Class VI, Step 4 \$188,478	\$188,478
Administrative Secretary II , effective 7/1/19, 1.00 FTE (8 hrs/day, 12 months)			Salary Schedule 05 & 06, Range 37C, Step C, \$90,275	\$90,275
Registrar/Data Manager , effective 12/1/2019, 1.00 FTE (8 hrs/day, 12 months)			Salary Schedule 07 & 17, Range 28, Step D, annual cost is \$73,306; cost for 12/1/19-6/30/20 \$41,964	\$41,964
Total Impact to GF			\$884,682	
Total Cost				\$2,198,375

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2019-20 BUDGET OVERVIEW
GENERAL FUND AT 6-27-19

➤ **REVENUE**

Local Control Funding Formula assumptions

- Average Daily Attendance (ADA) Estimate = 9,998
- 2019-20 GAP Funding Rate = 100%

Education Protection Account (Prop. 30/55 funds) = \$1,999,580

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

Mandate Block Grant 2019/20 = \$610,000

Mandate One-Time Buy down = \$0

Lottery Revenues

- Unrestricted = \$1,545,000
- Restricted = \$542,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2019-20 BUDGET OVERVIEW

➤ EXPENSES

Salaries and Benefits

- Staffing Ratio 26.5:1 at P2 Enrollment
- New Positions included in Budget
- Step and Column Increases = \$840,260 (estimated)
- Health and Welfare District Cap cost of:
 - \$900/month for RSEA
 - \$833/month for CSEA
 - \$669/month for Classified Managers
 - \$769/month for Confidential
 - \$619/month for Cabinet, Administrators
 - \$719/month for Support Services
- Dental continues at 100% district funded = \$113.50/month

Estimated Impact of Employer **PERS** Contribution Increases

<u>Year-over-Year Change</u>	<u>Current Projected Rates</u>	<u>Total Projected Employer Cost</u>
FY 19-20 + 15% = \$415,000	Rate 20.733%	\$3,223,000
FY 20-21 + 14% = \$446,000	Rate 23.60%	\$3,669,000
FY 21-22 + 5% = \$202,000	Rate 24.90%	\$3,871,000

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 19-20 + 2% = \$915,000	Rate 16.70%	\$9,606,000
FY 20-21 + 8% = \$915,000	Rate 18.10%	\$10,411,000
FY 21-22 + 0% = \$479,000	Rate 18.10%	\$10,411,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2019-20 BUDGET OVERVIEW

➤ **EXPENSES (Cont.)**

Other

- Site Budgets increased by Growth, 0% COLA
- Home-to-school transportation maintained at 3-mile walking distance
- County SELPA Sp. Ed. Program Billback = \$1,049,423
- County CTE Program Billback = \$40,000
- Cost for Utilities = \$1,977,513

Curriculum and Instruction items

- Local Control and Accountability Plan = \$5,250,000
- Two additional mandatory Professional Development days through 2019-20

One-time startup costs for West Park High School = \$3,500,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2019-20 BUDGET OVERVIEW

➤ **EXPENSES** (Cont.)

Transfer to Special Reserve Fund 40

- Synthetic Fields and All-Weather Track = \$720,000

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

Transfer to Deferred Maintenance Fund 14 = \$700,000

Categorical Program Expenses Exceed Program Revenues; Major Program Encroachments

- | | |
|---------------------------------|------------------------|
| • Home-to-School Transportation | <\$2,212,622> |
| • Special Education | <\$6,405,466> |
| TOTAL | < <u>\$8,618,088</u> > |

Roseville Joint Union High School District
2019-20 LOCAL CONTROL and ACCOUNTABILITY PLAN
LCAP Preliminary Expenditure Plan
Tentative Budget 2019-20

Group #	Major Description	Est Actuals 2018/19	Adopted 2019/20
1	Learning Support Specialists (LSS)	\$ 532,874	\$ 540,351
2	Naviance--Online College Prep Program	\$ 4,500	\$ -
3	Districtwide Math Coach (Teacher On Special Assignment)	\$ -	\$ -
4	Advanced Via Individual Determination Program (AVID)	\$ 39,937	\$ 40,071
5	Professional Development (Equity, EQ, acad. vocab/discourse)	\$ 74,953	\$ 50,000
7	Home Visit Program	\$ 30,000	\$ 30,896
8	Extended Library/Career Center Hours	\$ 103,708	\$ 80,000
9	Positive Behavior Interv. & Support (PBIS)	\$ 65,000	\$ 70,000
10	Marriage & Family Therapist Interns & Support (MFT)	\$ 133,437	\$ 502,108
11	PBIS (Positive Behavior Intervention & Supports) Coordinator	\$ 289,689	\$ 294,912
12	Transportation (After School Hours)	\$ 50,000	\$ 50,000
13	Advanced Placement/Int. Baccalaureate Equity Program (EOS)	\$ 42,500	\$ 60,000
14	Interpreters/Translators	\$ 25,402	\$ 20,000
15	College & Career Visits	\$ 50,000	\$ 60,000
16	Additional Materials/Supplies	\$ 789	\$ 35,000
17	Intervention Counselors/English Learner Specialists (IC/EL)	\$ 1,033,370	\$ 1,095,127
19	Credit Recovery & A-G Recovery	\$ 218,176	\$ 241,300
20	English Learner Program (Districtwide and Site EL Plans)	\$ 149,998	\$ 150,000
21	Site Intervention Teacher Staffing	\$ 597,814	\$ 607,128
25	Ind HS 0.5 FTE Admin. Asst. (Credit Recovery Support)	\$ 34,711	\$ 34,594
26	Site ELD Staffing	\$ 591,720	\$ 607,128
27	PSAT for All 10th Graders	\$ -	\$ 25,000
28	Site Specific Plans for Key Cohorts - \$252,000		
	Adelante	\$ 6,000	\$ -
	Antelope	\$ 60,000	\$ -
	Granite Bay	\$ 40,000	\$ -
	Independence	\$ 6,000	\$ -
	Oakmont	\$ 50,000	\$ -
	Roseville	\$ 50,000	\$ -
	Woodcreek	\$ 40,000	\$ -
29	Concurrent Senior Program (Roseville Adult School)	\$ 43,049	\$ 64,266
31	Science Coach (Teacher on Special Assignment)	\$ 145,745	\$ 144,824
32	Family Engagement	\$ 38,668	\$ 60,000
33	Alt Ed CTE support	\$ 12,718	\$ 25,000
34	Adelante SRO	\$ 107,518	\$ 107,520
35	Wellness Centers	\$ 22,165	\$ 25,000
36	AdHS Nurse (4 hours)	\$ -	\$ 60,501
37	Director C&I- STEM (.5 funded LCAP)	\$ -	\$ 84,279
38	Anticipated budget augmentations		\$ 84,995
	Total	\$ 4,690,441	\$ 5,250,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2019/20
Tentative Budget at June 27, 2019

EXECUTIVE SUMMARY

DESCRIPTION	SRC/ OBJ	2018-19 Estimated Actuals	2019-20 Tentative Budget	VARIANCE
A. REVENUES				
1. LCFF Sources		97,358,316	102,057,632	4,699,316
2. Federal Revenue		3,763,519	3,578,290	(185,229)
3. Other State Revenues		9,630,566	8,781,865	(848,701)
4. Other Local Revenues		10,066,287	8,731,616	(1,334,671)
5. TOTAL REVENUES		120,818,688	123,149,403	2,330,715
B. EXPENDITURES				
1. Salaries-Certificated		56,572,178	57,142,069	569,891
2. Salaries-Classified		15,948,809	17,417,962	1,469,153
3. Employee Benefits		27,100,630	29,925,699	2,825,069
4. Books & Supplies		5,691,435	10,268,559	4,577,124
5. Services, Other Operating Expenses		11,798,322	14,713,401	2,915,079
6. Capital Outlay		1,420,778	191,600	(1,229,178)
7. Other Outgoing, Support, Adjs.		1,633,808	1,105,211	(528,597)
8. Direct Support/Indirect Costs To Other Funds		(202,101)	(186,826)	15,275
9. TOTAL EXPENDITURES (1000-7590)		119,963,859	130,577,675	10,613,816
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		854,829	(7,428,272)	(8,283,101)
D. OTHER FINANCING SOURCES/(USES)		(709,942)	(907,000)	(197,058)
E. NET INCR.(DECR.) TOTAL		144,887	(8,335,272)	(8,480,159)
F. BEGINNING FUND BAL. 7/1		23,041,287	23,186,174	144,887
G. ENDING FUND BALANCE 6/30		23,186,174	14,850,902	(8,335,272)
(1) Calculation of Current Year's Operations				
Net Increase (Decrease) on Financial Statement [Line E]		144,887	(8,335,272)	(8,480,159)
Adj. For: Department and Categorical Expense Carryovers From Last Year		5,903,833	5,234,536	(669,297)
Adj. For: Department and Categorical Expense Carryovers To Next Year		(5,234,536)	-	5,234,536
Net Increase (Decrease) From Current Year's Operations		814,184	(3,100,736)	

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2019/20
Tentative Budget at June 27, 2019

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2018-19 Estimated Actuals	2019-20 Tentative Budget	VARIANCE
LCFF SOURCES				
Principal Apportionment				
State Aid-Current Year	8011	31,676,504	34,513,320	2,836,816
State Aid-Education Protection Account	8012	1,972,078	1,999,580	27,502
County and District Taxes	8041	63,016,708	65,000,000	1,983,292
SUB TOTAL		96,665,290	101,512,900	4,847,610
Revenue Limit Transfer (Adult Ed & Def Maint)	8091	(558,275)	(708,275)	(150,000)
Transfers to Charter Schools in lieu of property taxes	8096	(72,465)	(70,759)	1,706
Property Tax Transfers - SELPA	8097	1,323,766	1,323,766	-
SUB TOTAL, LCFF SOURCES		97,358,316	102,057,632	4,699,316
TOTAL, LCFF SOURCES		97,358,316	102,057,632	4,699,316
FEDERAL REVENUES				
Special Ed.-PI 94-142 (3310/5001)	8181	1,404,594	1,404,594	-
IDEA Mental Health (3327)	8182	181,295	171,030	(10,265)
Medi-Cal Admin. Activities (0006)	8290	50,000	50,000	-
TITLE I - Basic (3010/1140)	8290	757,549	763,959	6,410
CSI (3182)	8290	-	344,884	344,884
Voc. Ed. PI 576- (3550/1140)	8290	140,021	140,021	-
TITLE II, Teacher Quality (4035/1140)	8290	135,952	176,102	40,150
TITLE IV, Student Support (4127/1140)	8290	12,408	75,378	62,970
TITLE IV, Student Support (4127/1140)- competitive	8290	893,949	233,425	(660,524)
TITLE III- Limited Eng.Prof. Std. (4203/1140)	8290	69,654	45,609	(24,045)
TITLE X- McKinney-Vento (5630)	8290	75,000	75,000	-
We Can Work (5810)	8290	43,097	98,288	55,191
TOTAL, FEDERAL REVENUES		3,763,519	3,578,290	(185,229)
OTHER STATE REVENUES				
Mandated Cost Reimb. (0020/0000)E	8550	2,391,762	609,690	(1,782,072)
Lottery Income Unrestricted (1100/0000)E	8560	1,562,073	1,544,478	(17,595)
Lottery Income Restricted (6300/0000)E	8560	586,769	542,102	(44,667)
Other State.--CELDT/Student ID (0000)	8590	15,000	18,000	3,000
Special Ed. Mental Health Prop 98 (6512)	8590	615,958	615,958	-
Special Education-Workability (6520)	8590	198,375	198,375	-
Health Academy-OHS (R7220/G1420)	8590	85,802	112,063	26,261
Classified Employee Professional Development BG	8590	48,609	-	(48,609)
Classified EE Summer assistance program (7415)	8590	-	104,111	104,111
Low-performing students BG	8590	347,780	-	(347,780)
STRS On-Behalf Pension (7690)	8590	3,778,438	5,037,088	1,258,650
TOTAL, OTHER STATE REVENUES		9,630,566	8,781,865	(848,701)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2019/20
Tentative Budget at June 27, 2019

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2018-19 Estimated Actuals	2019-20 Tentative Budget	VARIANCE
OTHER LOCAL REVENUES				
Community Redevelopment Funds	8625	390,000	390,000	-
Sale of Equipment/Supplies	8631	2,000	-	(2,000)
Food Sales	8634	6,000	5,000	(1,000)
Use of Facilities (0000/0000)	8650	318,250	325,000	6,750
Interest-Regular	8660	260,000	260,000	-
-Student Fees (7230/0000)	8675	50,000	50,000	-
-Districts-HTS (7230/0000)	8677	1,300,000	1,300,000	-
-CRANE Career Pathways Grant (9032)	8677	3,005	-	(3,005)
-CTE Incentive Grant (9038)	8677	2,281,119	722,000	(1,559,119)
-Charter oversight fee-1%	8677	-	100,000	100,000
-Other Revenues (0073/0000)	8699	300,000	300,000	-
-Transportation-Other (7230/0000)	8699	5,635	-	(5,635)
SUMS grant	8699	50,000	-	(50,000)
Transcript Fee (0000/2700/ TY 14)	8699	17,132	-	(17,132)
Unrestricted donations	8699	19,491	-	(19,491)
Adopted textbooks	8699	1,570	-	(1,570)
RMMA	8699	3,014	-	(3,014)
Chromebook protection plan	8699	82,968	80,000	(2,968)
Restricted donations	8699	19,960	1,620	(18,340)
Local Prog - AP and IB Testing (9625)	8699	505,240	465,000	(40,240)
Math & mindfulness	8699	1,444	-	(1,444)
Local Prog - PSAT Testing (9630)	8699	12,915	12,500	(415)
IB Testing	8699	89,730	80,000	(9,730)
SAT Testing	8699	2,500	1,500	(1,000)
ACT Testing	8699	10	-	(10)
Handbooks	8699	200	200	-
Performing Arts	8699	2,791	2,500	(291)
Physical Ed support	8699	72,638	58,000	(14,638)
Physicals	8699	4,620	6,000	1,380
Health Academy	8699	7,215	-	(7,215)
Adventist Health Impact Grant	8699	14,000	-	(14,000)
JWT US Marines	8699	9,620	-	(9,620)
Every 15 minutes	8699	(368)	6,000	6,368
SIG Wellness	8699	35,120	35,120	-
Other-Cell Towers, Misc.(0000/0000)	8699	961,973	813,747	(148,226)
Special Ed. Master Plan (6500/5001)	8792	3,236,495	3,717,429	480,934
TOTAL, OTHER LOCAL REVENUES		10,066,287	8,731,616	(1,334,671)
GRAND TOTAL, ALL REVENUES		120,818,688	123,149,403	2,330,715

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2019/20
Tentative Budget at June 27, 2019

EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2018-19 Estimated Actuals	2019-20 Tentative Budget	VARIANCE
CERTIFICATED SALARIES				
Teachers	1100	41,218,923	41,777,848	558,925
Teachers-Substitutes				
-Staff and Curriculum Dev., Sp.Ed, Summer Sch., Categorical Progs., General Secondary, etc.	1110	731,560	771,900	40,340
Teachers-Extra Assignments				
Categorical Progs., Summ. Sch., Aca. Decath, Staff Dev., Home Teaching,	1120	1,275,074	1,041,000	(234,074)
Teachers-Substitutes Long Term	1130	50,000	50,000	-
Teachers-Stipends	1190	70,000	72,500	2,500
Subtotal 1100 Series		43,345,557	43,713,248	367,691
Certif. Pupil Support-Couns., Deans, Psych., Misc.	1200	5,324,218	5,145,847	(178,371)
Certif. Pupil Support-Librarians	1230	530,119	530,260	141
Certif. Pupil Support-Nurses	1240	497,508	594,220	96,712
Certif. Pupil Support-Stipends	1290	40,000	-	(40,000)
Certif. Supervisory/Administrative	1300	5,265,667	5,678,930	413,263
Special Proj. Coord., Mentors	1900	1,569,109	1,479,564	(89,545)
TOTAL, CERTIFICATED SALARIES		56,572,178	57,142,069	569,891
CLASSIFIED SALARIES				
Instructional Aides & Aide Subs.	2100	2,170,505	2,310,638	140,133
Coaches, Athletic Directors	2160	1,462,897	1,686,461	223,564
Classif. Support-Custodial/Maint. Monitors	2200	4,208,897	4,970,519	761,622
Bus Drivers/Mechanics	2290	1,590,573	1,671,334	80,761
Classif. /Supervisory/Admin./Board	2300	1,021,308	1,041,349	20,041
Classif. Support-Secretarial/Clerical	2400	4,504,893	4,636,266	131,373
Other Classified Salaries--	2900	989,736	1,101,395	111,659
Technology, Technicians, Students, Misc.				
TOTAL, CLASSIFIED SALARIES		15,948,809	17,417,962	1,469,153
proof total for 1000's and 2000's		72,520,987	74,560,031	2,039,044
EMPLOYEE BENEFITS				
STRS	3100	12,877,354	14,643,452	1,766,098
PERS	3200	2,551,623	3,223,361	671,738
FICA	3300	953,395	1,020,257	66,862
Medicare	3311	1,014,187	1,047,711	33,524
Health	3400	8,645,079	9,087,736	442,657
SUI	3500	35,268	36,353	1,085
W.Comp	3600	926,660	681,069	(245,591)
Life	3900	97,064	185,760	88,696
TOTAL, EMPLOYEE BENEFITS		27,100,630	29,925,699	2,825,069
Proof total for S & B's		99,621,617	104,485,730	4,864,113

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2019/20
Tentative Budget at June 27, 2019

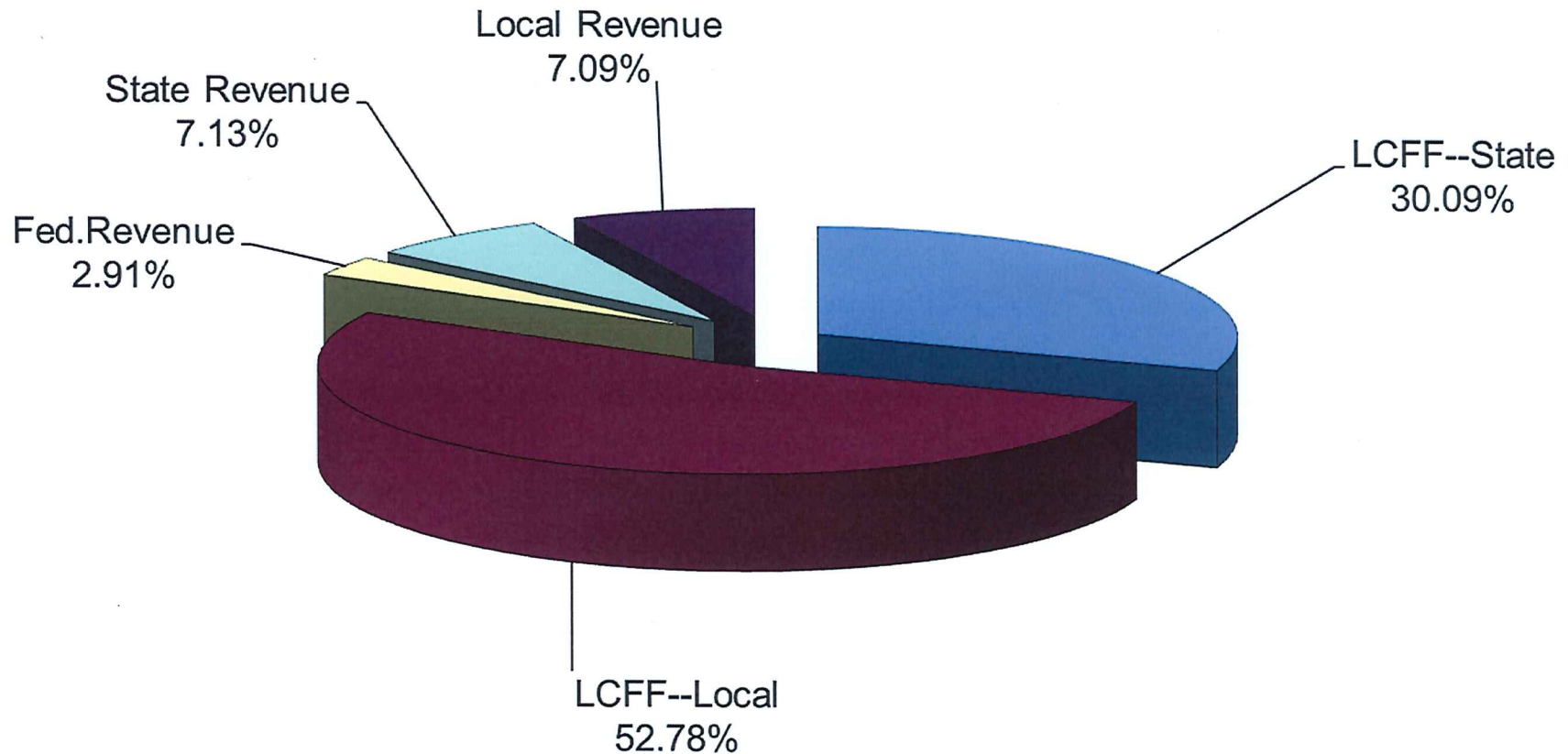
EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2018-19 Estimated Actuals	2019-20 Tentative Budget	VARIANCE
BOOKS AND SUPPLIES				
Textbooks	4100	587,017	850,000	262,983
Books other than Textbooks	4200	138,020	101,222	(36,798)
Materials and Supplies	4300	4,118,286	8,874,985	4,756,699
Pupil Transportation Supplies	433X	600	-	(600)
Noncapitalized Equipment	4400	847,512	442,352	(405,160)
TOTAL, BOOKS AND SUPPLIES		5,691,435	10,268,559	4,577,124
SERVICES, OTHER OPERATING EXPENSES				
Travel-Conferences/Mileage	5200	1,084,074	472,327	(611,747)
Dues and Memberships	5300	80,647	58,664	(21,983)
Property, Casualty & Deductible	5400	539,628	709,430	169,802
Utilities & Housekeeping	5500	2,160,500	1,977,513	(182,987)
Rentals, Leases, and Repairs	5600	1,182,787	1,087,187	(95,600)
Other Svcs. & Exp.	58XX	4,174,668	3,478,595	(696,073)
Legal Services	5810	301,500	306,500	5,000
Audit	5811	39,000	39,000	-
Election Expense	5813	2,008	-	(2,008)
Non-Public School Tuition	5840	944,100	1,211,000	266,900
Student Services/Systems	5841	50	-	(50)
FS&L Categorical Project Reserves	5890	762,154	4,898,008	4,135,854
Telecommunication	5901	477,969	444,974	(32,995)
Postage	5902	49,237	30,203	(19,034)
TOTAL, SERVICES AND OPER. EXPENSES		11,798,322	14,713,401	2,915,079
CAPITAL OUTLAY				
Land Improvements	6170	15,725	7,000	(8,725)
Building Improvements	6200	772,092	-	(772,092)
Equipment Additions	6400	622,763	173,600	(449,163)
Equipment Replacements	6500	10,198	11,000	802
TOTAL, CAPITAL OUTLAY		1,420,778	191,600	(1,229,178)
OTHER OUTGOING (7100-7299,7400-7499)				
State Special Schools (G5001/F9200)	7130	15,814	15,788	(26)
Spec.Ed.Excess Cost from PCOE(G5001/F9200)	7142	1,204,953	1,089,423	(115,530)
Transfer of Pass-Thru Revenue	7211	413,041	-	(413,041)
TOTAL, OTHER OUTGOING		1,633,808	1,105,211	(528,597)
INTERPROG/INTERFD SUPP. (7300-7399)				
Indirect Costs to Cafeteria Fund 13 (G0000/F7200)	7350	(168,559)	(174,283)	(5,724)
Indirect Costs to Adult Fund 11 (G0000/F7200)	7351	(52,792)	(51,943)	849
Debt/COPs Interest Exp. (G0000/F9100)	7438	3,703	7,400	3,697
Debt/COPs Principal Pmt. (G0000/F9100)	7439	15,547	32,000	16,453
TOTAL INTERPROG/INTERFD SUPP.		(202,101)	(186,826)	15,275
TOTAL, EXPENDITURES 1000 THRU 7590		119,963,859	130,577,675	10,613,816
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		854,829	(7,428,272)	(8,283,101)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2019/20
Tentative Budget at June 27, 2019

DESCRIPTION	SRC/ OBJ	2018-19 Estimated Actuals	2019-20 Tentative Budget	VARIANCE
D. OTHER FINANCING SOURCES/(USES)				
1) Interfund Transfers In				
From: Dev.Fees #25/8800--COPS (0000/0000)	8919	-	-	-
a) Total, Transfers in		-	-	-
Transfers to:				
Sp. Bldg.Fund 40(G0000/F9300)	7612	600,000	720,000	120,000
Cafe.Fund 13(G0000/F9300)	7616	-	-	-
Building Fund 25 (G0000/F9300)	7619	150,000	150,000	-
Transp. Equip. Fd.15 (G0000/F9300)	7619	120,000	120,000	-
b) Total, Transfers to		870,000	990,000	120,000
2) All Other Sources/Uses				
Proceeds from Capital leases	8972	160,058	83,000	(77,058)
3) G.F. Contrib.to Restricted Statutory Programs	8990	-	-	-
TOTAL, OTHER FINANCING SOURCES/(USES) (1a -1b + 2a - 2b + 3)		(709,942)	(907,000)	(197,058)
E. NET INCREASE (DECREASE) IN FUND BALANCE		144,887	(8,335,272)	(8,480,159)
FUND BALANCE DETAIL				
NET INCREASE (DECREASE) IN FUND BAL.		144,887	(8,335,272)	(8,480,159)
F. BEGINNING FUND BALANCE PLUS ADJ. AT JULY 1	9791	23,041,287	23,186,174	144,887
COMPONENTS OF ENDING FUND BALANCE				
Reserves and Restrictions.....				
Revolving Cash Fund	9711	10,000	10,000	-
Prepaid Items	9713	127,803	-	-
REU - Board 3%	9789	3,625,016	3,947,030	322,014
REU - State 3%	9789	3,625,016	3,947,030	322,014
Restricted	9740	4,585,536	166,453	(4,419,083)
Categorical & Site Base Budget Carryovers	9780	649,000	-	(649,000)
West Park High School Startup Costs Reserve	9780	2,500,000	-	(2,500,000)
Board Election	9780	70,000	70,000	-
Undesignated/Unassigned		7,993,803	6,710,389	(1,283,414)
G. ENDING BALANCE COMPONENTS 6-30-XX	9790	23,186,174	14,850,902	(8,207,469)

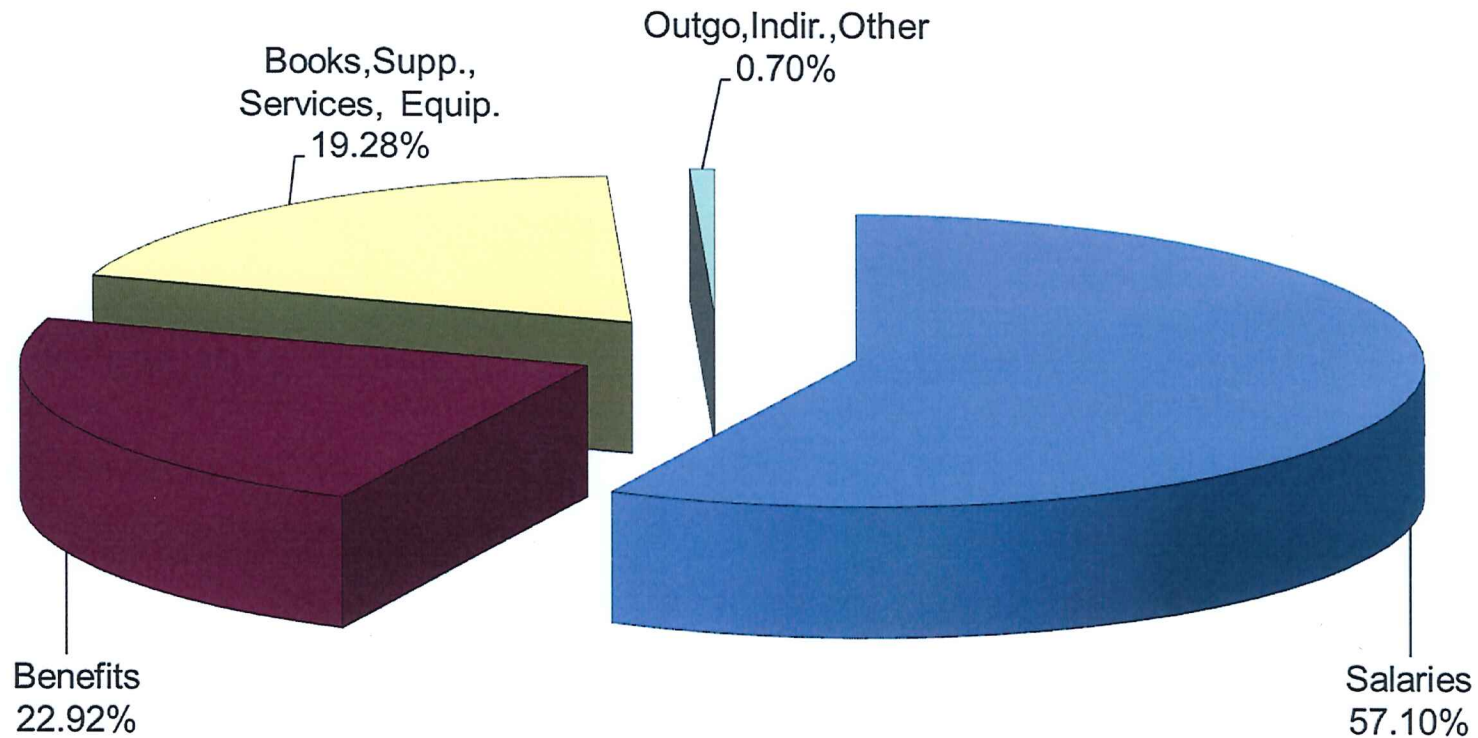
RJUHSD Tentative Budget FY 2019-20 at June 27, 2019



“Where it Comes From”

RJUHSD Tentative Budget FY 2019-20

at June 27, 2019



“Where it Goes”

Roseville Joint Union High School District

Revised Multi Year Projection
Tentative Budget at June 27, 2019

LCFF Multi-Year Projection

CA Department of Finance (DOF) LCFF Estimates

	MYP 18-19	MYP 19-20	MYP 20-21	MYP 21-22
	Estimated Actuals	Tentative Budget	Projected	Projected
(A) Beginning Fund Balance:	\$ 23,041,287	\$ 23,186,174	\$ 14,850,902	\$ 13,939,688
Revenue: LCFF Sources	\$ 97,358,316	\$ 102,057,632	\$ 106,860,877	\$ 111,311,057
Revenue: Other Sources	\$ 24,618,640	\$ 21,174,771	\$ 20,226,313	\$ 20,387,645
(a) Total Revenue:	\$ 121,976,956	\$ 123,232,403	\$ 127,087,190	\$ 131,698,702
Expenses	\$ 121,832,069	\$ 128,067,675	\$ 127,998,404	\$ 130,931,453
West Park Start up Costs	\$ -	\$ 3,500,000	\$ -	\$ -
(b) Total Expense:	\$ 121,832,069	\$ 131,567,675	\$ 127,998,404	\$ 130,931,453
(B) (a-b) Incr/(Decr)	\$ 144,887	\$ (8,335,272)	\$ (911,214)	\$ 767,249
(A+B) Ending Fund Balance	\$ 23,186,174 19.03%	\$ 14,850,902 11.29%	\$ 13,939,688 10.89%	\$ 14,706,937 11.23%
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable Components:				
Revolving Cash	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
Prepaid items	\$ 142,137 0.12%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Nonspendable	\$ 152,137 0.12%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
Restricted	\$ 4,579,205 3.76%	\$ 166,453 0.13%	\$ - 0.00%	\$ - 0.00%
Assigned Components:				
West Park High School Startup Reserve	\$ 2,500,000 2.05%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Board Election	\$ 70,000 0.06%	\$ 70,000 0.05%	\$ 70,000 0.05%	\$ 70,000 0.05%
Categorical and Site-Base Carryovers	\$ 649,000 0.53%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Subtotal Assigned	\$ 3,219,000 2.64%	\$ 70,000 0.05%	\$ 70,000 0.05%	\$ 70,000 0.05%
Unassigned Components:				
Resv. For Econ. Uncertainty - Board (3%)	\$ 3,654,962 3.00%	\$ 3,947,030 3.00%	\$ 3,839,952 3.00%	\$ 3,927,944 3.00%
Resv. For Econ. Uncertainty - State (3%)	\$ 3,654,962 3.00%	\$ 3,947,030 3.00%	\$ 3,839,952 3.00%	\$ 3,927,944 3.00%
Unassigned/Unappropriated Funds	\$ 7,925,908 6.51%	\$ 6,710,389 5.10%	\$ 6,179,784 4.83%	\$ 6,771,050 5.17%
Subtotal Unassigned	\$ 15,235,832 12.51%	\$ 14,604,449 11.10%	\$ 13,859,688 10.83%	\$ 14,626,937 11.17%
Ending Fund Balance	\$ 23,186,174 19.03%	\$ 14,850,902 11.29%	\$ 13,939,688 10.89%	\$ 14,706,937 11.23%

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

Adopted Budget
2019-20 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			2019-20 Budget	Objects 9780/9789/9790
Form	Fund			
01	General Fund/County School Service Fund		\$14,674,449.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects			Form 17
	Total Assigned and Unassigned Ending Fund Balances		\$14,674,449.00	
	District Standard Reserve Level	3%		Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties		\$3,947,030.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need		\$10,727,419.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2019-20 Budget	Description of Need
01	General Fund	\$70,000.00	Board election
01	General Fund	\$3,947,030.00	Board 3% uncertainty reserve
01	General Fund	\$6,710,389.00	Reserves not yet assigned, but planning is in process
	Total of Substantiated Needs	\$10,727,419.00	

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY OF FUNDS 11, 13, 14, 15, 40, 73
PROPOSED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2020

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	226,103	1,353,481				
State Revenues	3,511,790	101,702				
Other Local Income	163,168	2,046,311		11,500		67,475
Interest	8,000	10,000	45,000		20,000	6,500
Total Revenues	3,917,336	3,511,494	45,000	11,500	20,000	73,975
Expenditures						
Salaries, Benefits	1,356,808	1,828,719				
Books & Supplies, Non-Capitalized Equip	63,608	1,557,177				
Other Services & Expenditures	67,598	65,256	100,000	9,615	35,000	
Scholarship Awards						132,288
Site & Building Improvements						
Furniture and Equipment	9,300			1,204,686		
Other Outgo	2,357,738			172,248		
Support Costs	51,943	174,283				
Total Expenditures	3,906,995	3,625,435	100,000	1,386,549	35,000	132,288
Other Sources/Uses						
Transfers In, Lease Purchase Revenue			700,000	1,354,686	720,000	
Transfers Out, Other Uses						
Increase(Decrease) in Fund Balance	10,341	(113,941)	645,000	(20,363)	705,000	(58,313)
Beginning Fund Balance at July 1	196,896	490,948	2,763,713	362,202	981,601	572,826
Ending Fund Balance at June 30	207,237	377,007	3,408,713	341,839	1,686,601	514,513

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
DEVELOPER FEE, CONSTRUCTION AND GENERAL OBLIGATION BOND FUNDS
PROPOSED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2020

Revenues	Fund 21 G.O. Bond/Bldg	Fund 23 G.O. Bond/Bldg	Fund 25/8800 Dev Fees	Fund 35 State Prop 51	Total
Developer Fees			7,000,000		7,000,000
Interest	200,000	200,000	200,000		600,000
FMV of Investments					0
State Apportionment					0
Other Local Income					0
Total Revenues	200,000	200,000	7,200,000	0	7,600,000
Expenditures					
Salaries & Benefits			618,383		618,383
Supplies		12,500	107,380		119,880
Outside Services (Legal, Tech., etc.)		17,500	605,813		623,313
Site Purchase & Development		568,620	6,000		574,620
Architect & State Fees		6,448,143	3,499,506		9,947,649
Reconstruction		233,750	2,118		235,868
New Construction & Leases	39,106,207	3,659,169	2,429,031		45,194,407
Testing and Inspections		561,195	652,955		1,214,150
Capital Outlay					0
Total Expenditures	39,106,207	11,500,877	7,921,186	0	58,528,270
Other Sources/Uses					
Transfers In, Lease Purchase Revenue			120,000		120,000
Transfers Out, Lease Purchase Expense					0
Other Financing Sources					0
State L/P Funding (O.P.S.C.)					0
Proceeds from C.O.P./Bonds					0
Increase(Decrease) in Fund Balance	(38,906,207)	(11,300,877)	(601,186)	0	(50,808,270)
Beginning Fund Balance at July 1	38,906,207	11,321,512	1,982,540		52,210,259
Ending Fund Balance at June 30	0	20,635	1,381,354	0	1,401,989

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

MAJOR FACILITY PROJECTS FY 2019-20

Additional Measure D projects are in the planning stages and may be added to this list. The projects listed below are larger projects that are expected to incur costs in the 2019-20 fiscal year:

- Antelope High School- Performing Arts Building
- Granite Bay High School- Pool Modernization
- Independence High School- Science Modernization
- Oakmont High School- Roof Replacement
- Oakmont High School- Industrial Arts/Dance Building Modernization
- Roseville High School- New Auxiliary Gym
- Roseville High School- Roof Replacement
- Roseville High School- Administration Building Modernization
- West Park High School- Phase 1
- West Park High School- Phase 2 (Design)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

PLANNED NEXT STEPS AT 6-27-19

➤ **State Budget Adoption Impacts**

- Analyze Governor's 2019-20 Budget for any necessary changes to District's adopted budget and MYP

➤ **Post Budget Adoption**

- Prepare the District's 2018-19 Unaudited Actuals for the Board in September