

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
ROSEVILLE, CALIFORNIA

**FY 2021-22  
PRELIMINARY BUDGET  
PUBLIC HEARING**



**May 25, 2021**

BOARD OF TRUSTEES

Andrew Tagg, President  
Scott E. Huber, Vice President  
Julie K. Hirota, Clerk  
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Heidi J. Hall, Member

Approved by:

Jess Borjon  
Interim Superintendent

Prepared by:

Joe Landon, CPA  
Assistant Superintendent, Business Services  
  
Lauren McGhee, CPA  
Director of Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
PRELIMINARY BUDGET  
PUBLIC HEARING  
May 25, 2021

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# ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

## KEY STAFF POSITIONS

May 25, 2021

### Superintendent

John Becker (effective 7/1/21)

### Interim Superintendent

Jess Borjon (through 6/30/21)

### Assistant Superintendents

Brad Basham, Human Resources

Joe Landon, Business Services

Dr. April Moore, Education Services (effective 7/1/21)

### Principals

Suanne Bell, Woodcreek High School

Becky Guzman, West Park High School

Tino Guzman, Antelope High School

TBD (vacancy), Oakmont High School

Ross Fernandes, Independence High School

TBD (vacancy), Granite Bay High School

Sybil Healy, Interim, Adelante High School

Dr. Nick Richter, Roseville High School

Lisa Voss, Roseville Adult School

### Executive Directors

Craig Garabedian, Special Education

Rob Hasty, Human Resources (effective 7/1/21)

Judy Fischer, Wellness & Intervention

Jennifer Leighton, Student Engagement (effective 7/1/21)

### Directors

Jay Brown, Nutrition Services

Val Buckingham, Curriculum & Instruction

Diana Christensen, Human Resources-Classified

Scott Davis, Senior, Facilities Development

Mike Fischer, Curriculum & Instruction

Julie Guererro, Transportation

Tony Ham, Technology

Kris Knapp, Maintenance and Operations

Lauren McGhee, Accounting

Shane Waggoner, Curriculum & Instruction



ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
**FACILITIES OVERVIEW**

May 25, 2021

Current Facilities

Schools

Adelante High School	350 Atlantic Street, Roseville
Antelope High School	7801 Titan Drive, Antelope
Challenge High School	2501 Woodcreek Oaks Blvd., Roseville
Granite Bay High School	1 Grizzly Way, Granite Bay
Independence High School	125 Berry Street, Roseville
Oakmont High School	1710 Cirby Way, Roseville
Roseville Adult School	200 Branstetter Street, Roseville
Roseville High School	1 Tiger Way, Roseville
West Park High School	2401 Panther Place, Roseville
Woodcreek High School	2551 Woodcreek Oaks Blvd., Roseville

Support Services

Administration Center	1750 Cirby Way, Roseville
Facilities Dev. 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

2021-22 FISCAL YEAR  
Board Approved: 2/23/21

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

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

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

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

1. The financial resources of the District continue to be heavily reliant on the resources of the State of California. California's economy relies heavily on Personal Income Taxes, Sales Taxes and Corporation Taxes. Also at play is what offset is received at the State level due to growing Property Taxes. The main source of school funding is determined by the annual Proposition 98 Minimum Guarantee.
2. The District must, by law, use a fund-accounting system that recognizes the restrictions placed on the various funds.
3. On an annual basis, the District's general fund expenditures are projected to be approximately 80-85 percent for ongoing employee costs for salaries, benefits and other personnel costs. Nondiscretionary expenditures such as utilities, insurance, transfers, and mandated instructional programs also use a significant portion of the general fund budget. The available funding for discretionary use is limited. This pattern is expected to continue in the foreseeable future.
4. The Education Code, labor laws and other regulations limit the District's ability to respond quickly to sudden shifts in income or student enrollments.
5. By law, the budget must include a General Fund Reserve for Economic Uncertainties (REU) of no less than 3% of total General Fund expenditures including transfers out, and other uses. Board Policy 3130 requires an additional 3% for a combined 6% minimum reserve level.
6. The budget development process and timelines of the State of California make long-range budget planning very difficult for school districts.
7. The federal government provides significant funds to specific categorical programs with restrictions as to how these revenues can be expended. The state's move to the LCFF in 2013-14 resulted in the elimination of the majority of the State categorical programs. The intent is to give school districts local decision-making authority in their use of the revenue received under LCFF. However, some categorical programs have been added and with a fully-funded LCFF, the State may introduce new categorical programs.
8. Specifically funded state or federal programs whose dollars will be lost if not used for their specific purpose should be maintained whenever possible; however, the impact of required matching funds or other general fund expenditures should be considered.



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

1. The District will provide budget allocations to support the educational program with the focus on students significantly exceeding the National, State, and local standards.
2. The state requires a 3-year budget planning process called the Multi-Year Projection (MYP). Budget changes (in excess and/or reductions) need to be included in the MYP to recognize longer term impacts.
3. The 2021-22 and 2022-23 budget projections may show deficit spending, but the 2023-24 budget should be balanced. Positive financial certifications will be maintained with the county and state.
4. The use of both one time income and reserves will be strategically used to support the next two budget years' expenses. With the State's projected increase in funding, it is unlikely that budget reductions will need to be made for a balanced budget. This strategy will also help the district to maintain a positive financial certification by the county and state.
5. Non-mandated Federal categorical programs such as Title I and Title II, and continuing State categoricals, as integral support components to the educational program of the District, shall be self-supporting, and where permissible, shall include allowable allocations for direct and indirect costs.
6. Efficiencies should be practiced to help maintain or reduce expenditures. Departments should review present spending patterns, usage and organizational structures to ensure they are delivering instructional, administrative and student services in the most cost effective manner possible. Departments should implement options for reprioritizing their expenditures as needed.
7. The District will justify every dollar allocated to non-instructional programs such as maintenance, transportation and District level services.
8. Most districtwide program department budgets (non-school site base budgets) will be based upon historic levels and adjusted as needed for expected cost increases.
9. School budget allocations will be adjusted for enrollment changes.
10. Salaries, related statutory benefits, and health/welfare costs will reflect the changes from employee group negotiation settlements in FY 2020-21. 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 historic levels.

22. The District may take advantage of secure funding sources such as TRANs and other mechanisms that maximize financial resources.
23. The District shall continue to maintain the Instructional Technology Plan (ITP). The Instructional category will serve to maximize the effectiveness of instruction and curricular objectives and its budget will be established on a per student basis using the prior year adopted budget, then increased using the new budget year enrollment to result in an allocation per site. The program funding is subject to review. The Operational category will be a function of the District Technology Department which is responsible for all technologies and services that are shared districtwide. Districtwide and site technology infrastructure will be modernized using funds allocated in the capital improvement plan.
24. The District will transport students residing more than 3.0 miles from the school unless unsafe walking conditions require a review in specific areas. The transportation fee will remain at \$50/year.
25. The District is maintaining the current level of bus transportation for extra-curricular activities and athletic programs.
26. Maintenance and Custodial services will be maintained at current departmental budget levels. New positions may be considered during budget development.
27. The food service program shall be supported by the General Fund for utilities, maintenance and custodial services.
28. New Positions/Reclassifications (not including new teaching positions required under the student/teacher staffing ratio or reassessment of current positions/programs) will be considered given budget constraints and prioritization of needs.
29. District goals are established prior to the development of this document and will be supported in the budget.
30. RSEA and CSEA employee representatives will be requested to provide input into the Purposes, Constraints and Guidelines.
31. A funding plan has been developed for maintenance and repair, and end-of-life cycle replacement of synthetic playing fields, all-weather tracks, and video scoreboards. The transfer amount is \$750,000 annually based on the district's experience in actual replacement costs. These proceeds are set aside for these specific purposes and are projected to be spent during and at the end of the asset's useful life.
32. Technology Sustainability funding for items such as student classroom mobile devices was established in the FY 2014-15 budget and will continue.

33. The Local Control Funding Formula (LCFF) accountability system requires that districts develop a three-year Local Control and Accountability Plan (LCAP) and update it annually. The district will develop the LCAP and incorporate it into the district's budget.
34. The district will reserve \$500,000 annually for expected start-up costs related to Phase 2 of West Park High School.
35. A funding plan will be developed for the replacement and modernization of large co-curricular equipment, such as theater lighting and equipment. The funding is intended to ensure equipment and products used are not outdated or past their useful life, as well as not to burden site budgets with such large expenses. While a more detailed plan is under development, the annual sites transfer amount to comprehensive schools will be \$100,000 and updated in the future.
36. The District will continue to participate in the Block Grant for Mandated Cost claims.
37. The District has developed new additional accounting system codes which will be used to track spending on district goals and action plans that have been identified through the Continuous School Improvement process.

Board approved: 2/23/21



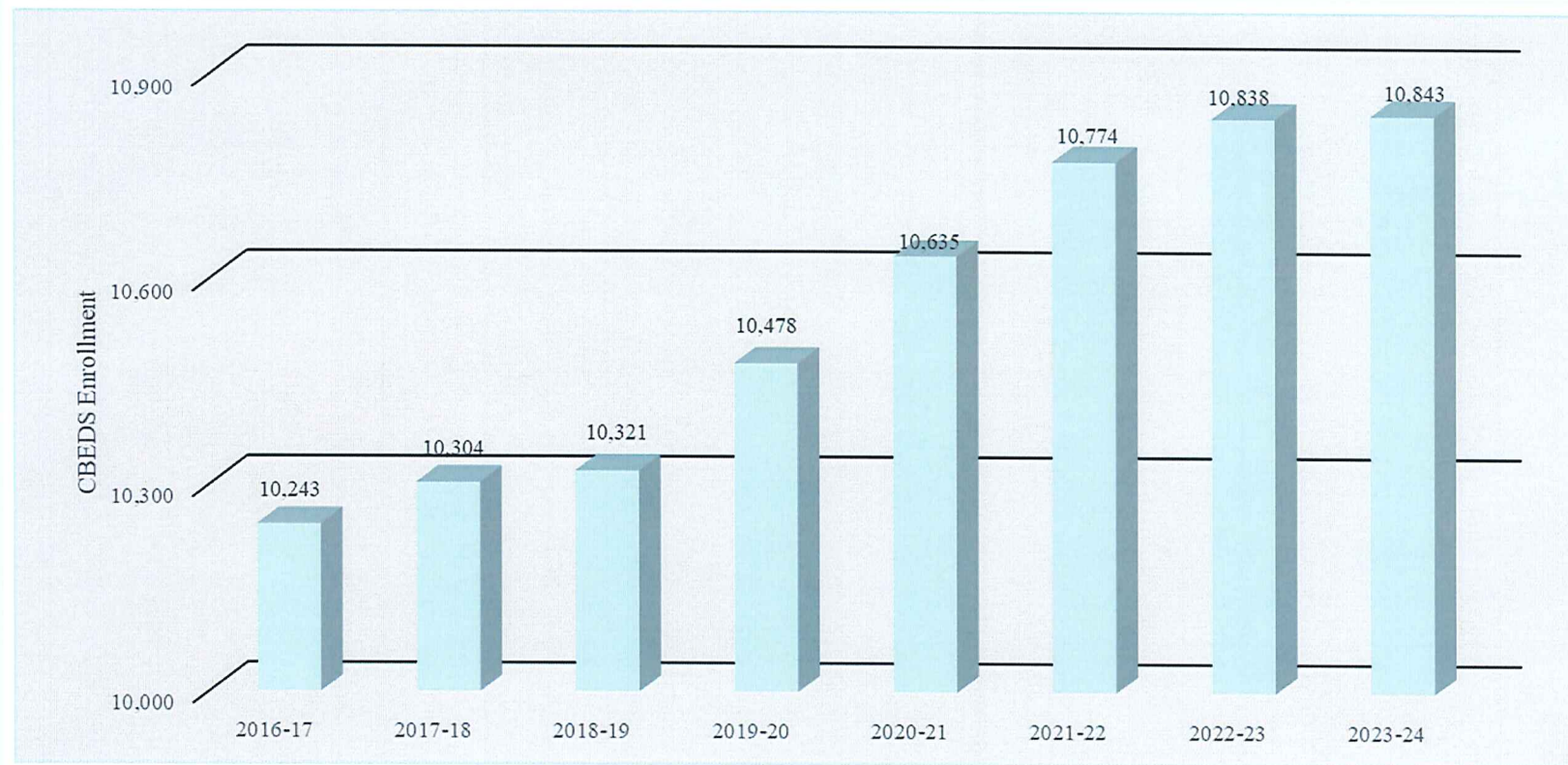
**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT**  
**GENERAL FUND**  
**Enrollment Data**  
**FY 2021-22**

**Preliminary Budget May 25, 2021**

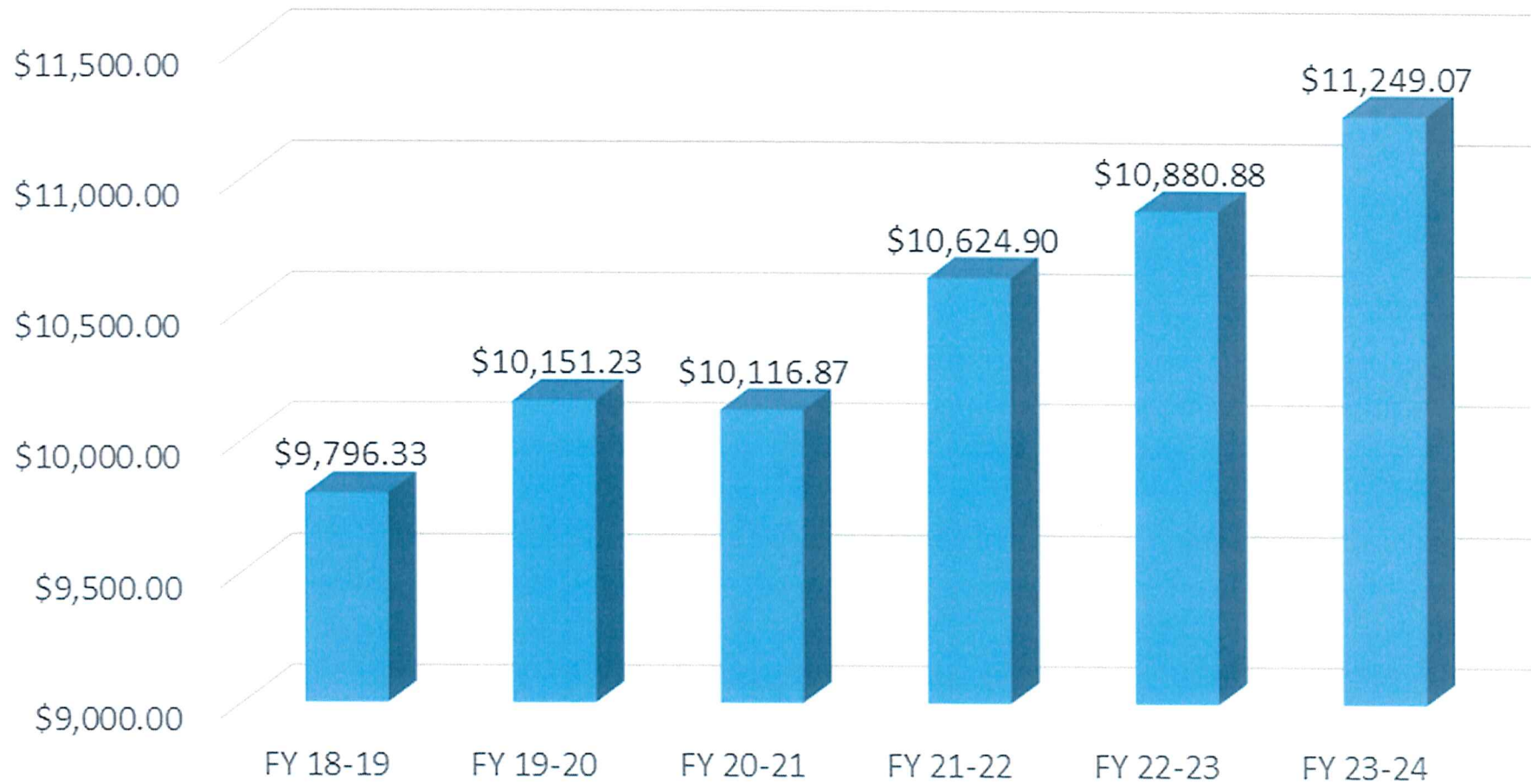
	2020-21	2021-22	2022-23	2023-24
<b>CBEDS ENROLLMENT</b>	<b>Actual</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
Adelante High School	127	127	127	127
Antelope High School	1862	1780	1720	1676
Granite Bay High School	2026	2050	2042	2009
Oakmont High School	1840	1680	1425	1418
Roseville High School	1918	1830	1741	1644
West Park High School	575	990	1545	1829
Woodcreek High School	2100	2130	2051	1953
Subtotal	10448	10587	10651	10656
Independent Study	160	160	160	160
Subtotal Regular Instruction	10608	10747	10811	10816
Special Education - Private NPS/NPA	19	19	19	19
Subtotal	10627	10766	10830	10835
COE-Special Ed.& Community Progs.	8	8	8	8
<b>TOTAL STATE AID ENROLLMENT</b>	<b>10635</b>	<b>10774</b>	<b>10838</b>	<b>10843</b>
Annual Enrollment Change From Prior Yr.	<b>157</b>	<b>139</b>	<b>64</b>	<b>5</b>
Annual % Change From Prior Yr.	<b>1.50%</b>	<b>1.31%</b>	<b>0.59%</b>	<b>0.05%</b>
Less: Interdistrict Enrollment	-981	-981	-981	-981
<b>Net Resident Students</b>	<b>9654</b>	<b>9793</b>	<b>9857</b>	<b>9862</b>

# RJUHSD Enrollment Overview

## CBEDS Enrollment/Projections



## RJUHSD Local Control Funding Formula per ADA





**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT**  
**GENERAL FUND**  
**FOUR YEAR COMPARATIVE LCFF BUDGET IMPACTS**  
**Preliminary Budget 5/25/21 based on State Dept. of Finance Projections**

<i>LCFF 4 Year Summary Tentative Budget 5/25/21</i>	<b>20/21 Est. Actuals</b>	<b>21/22 Tentative</b>	<b>22/23 Projection</b>	<b>23/24 Projection</b>
Prior Year LCFF \$/ADA	\$10,151.23	\$10,116.87	\$10,624.90	\$10,880.88
LCFF \$ GAP to Target Funding	\$0	\$0	\$0	\$0
LCFF Estimated State GAP Funding Rate (DOF)	100.00%	100.00%	100.00%	100.00%
LCFF \$/ADA Increase over prior year	-\$34.36	\$508.03	\$255.98	\$368.19
% Change in District LCFF	-0.34%	5.02%	2.41%	3.38%
<b>Current LCFF \$/ADA</b>	<b>\$10,116.87</b>	<b>\$10,624.90</b>	<b>\$10,880.88</b>	<b>\$11,249.07</b>

<b>BOARD APPROVED 4/27/21 2021-22 POSITIONS</b>	<b>Location/Site</b>	<b>FTE</b>	<b>LCAP Supplemental</b>	<b>Categorical Funds</b>	<b>Unrestricted Funds</b>
<b>West Park High School Positions</b>					
Administrative Assistant - Athletic Secretary	WPHS	1.00			\$ 61,436
Administrative Assistant - Counseling Secretary	WPHS	1.00			\$ 61,436
Assistant Principal	WPHS	1.00			\$ 158,678
Campus Monitor	WPHS	0.875			\$ 46,232
Counselor	WPHS	1.00	\$ 35,245		\$ 92,605
Paraeducator 1 (2 positions) - Extended Learning Grant	WPHS	1.750		\$ 92,392	
Utility Worker	WPHS	1.00			\$ 68,016
<b>West Park SubTotal</b>			<b>\$ 37,971</b>	<b>\$ 92,392</b>	<b>\$ 488,403</b>
<b>Position Reinstatements</b>					
Information Systems Technician	Tech	1.00			\$ 77,117
Maintenance Worker II	OHS	1.00			\$ 81,930
Utility Worker	RHS	1.00			\$ 68,016
Asst. Superintendent, Ed Services	DO	1.00			\$ 234,535
Exec. Director, Human Resources	DO	1.00			\$ 195,669
<b>Position Reinstatements Subtotal</b>					<b>\$ 657,267</b>
<b>Special Education Positions</b>					
Paraeducator 1 - Extended Learning Grant	WHS	1.750		\$92,392	
Paraeducator 1 - Extended Learning Grant	ANHS	1.750		\$92,392	
Paraeducator 1 - Extended Learning Grant	GBHS	1.750		\$92,392	
Paraeducator 1 - Extended Learning Grant	OHS	0.875		\$46,196	
Paraeducator 1 - Extended Learning Grant	RHS	0.875		\$46,196	
All paraeducator 1 positions - Extended Learning Grant	DW	Reclass		\$175,805	
All paraeducator 1 positions - Extended Learning Grant	DW	Reclass		\$135,741	
Professional Development Coach - Extended Learning Grant	Ed Services	1.00		\$115,143	
Psychologist	DW	1.00		\$135,584	
Psychologist	DW	Reclass		\$ 42,365	
Teacher - SpEd Mild/Moderate	ANHS	1.00		\$ 92,497	
Teacher - SpEd Mild/Moderate	GBHS	1.00		\$ 92,497	
Teacher - SpEd Mild/Moderate	WHS	1.00		\$ 92,497	
Vocational Placement Specialist	WPHS	0.75		\$ 42,598	
<b>Special Ed Subtotal</b>				<b>\$ 1,294,295</b>	<b>\$ -</b>

<b>BOARD APPROVED 4/27/21 2021-22 POSITIONS</b>	<b>Location/Site</b>	<b>FTE</b>	<b>LCAP Supplemental</b>	<b>Categorical Funds</b>	<b>Unrestricted Funds</b>
<b>Other Positions</b>					
CTE Teacher - Automotive Tech	Adelante /	1.00		\$ 92,497	
Contact Tracer (Temp) - Extended Learning Grant	Wellness	1.00		TBD	
Director of M & O	DO	Reclass		\$ 6,577	\$ 731
Driver Coordinator	Transportation	1.00		\$ 8,438	
Math Tutor Afterschool - Title I	ANHS	Hourly		\$ 4,144	
Mental Health Specialist	Wellness	1.00	\$ 92,492		
Occupational Health Nurse (Temp) - Extended Learning Grant	Wellness	1.00		TBD	
Professional Development Coach - Extended Learning Grant	Adelante / IHS	0.5		61494	
Student Information System Clerk	Tech	1.00			\$ 75,623
Supervisor, M&O	M&O	1.00		\$ 112,194	
Teacher, EL - Title 1 (4 sections)	RHS	0.67		\$ 61,701	
Teacher, AVID (1 section)	RHS	0.17		\$ 15,425	
Teacher, Title 1 (2 sections)	ANHS	0.33		\$ 30,565	
Teacher, Link Crew (2 sections)	ANHS	0.33		\$ 30,565	
Teacher, EL (1 section)	OHS	0.17		\$ 15,425	
Stipend (6) Teacher who will be on the site instructional leadership team	ANHS			\$ 10,656	
<b>Other Subtotal</b>			<b>\$ 92,492</b>	<b>\$ 449,681</b>	<b>\$ 76,354</b>
<b>Grand Total</b>			<b>\$ 130,463</b>	<b>\$ 1,836,368</b>	<b>\$ 1,222,024</b>



ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
**FY 2021-22 BUDGET OVERVIEW**  
**GENERAL FUND AT 5-25-21**

➤ **REVENUE**

Local Control Funding Formula assumptions

- Average Daily Attendance (ADA) Estimate = 10,278
- Unduplicated Pupil Percentage = 27%

Education Protection Account (Prop. 30/55 funds) = \$2,055,502

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

Mandate Block Grant 2021/22 = \$626,840

Lottery Revenues

- Unrestricted = \$1,562,054
- Restricted = \$510,271

## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2021-22 BUDGET OVERVIEW

### ➤ EXPENSES

#### Salaries and Benefits

- Staffing Ratio 26.5:1 at P2 Enrollment
- New Positions included in Budget
- Step and Column Increases = \$1,026,757 (estimated)
- Health and Welfare District Cap cost of:
  - \$920/month for RSEA
  - \$858/month for CSEA
  - \$769/month for Classified Managers
  - \$794/month for Confidential
  - \$719/month for Cabinet, Administrators
  - \$744/month for Support Services
- Dental continues at 100% district funded = \$113.50/month

#### Estimated Impact of Employer **STRS** Contribution Increases

<u>Year-over-Year Change</u>	<u>Current Projected Rates</u>	<u>Total Projected Employer Cost</u>
FY 21-22 - 1% = (\$142,000)	Rate 15.92%	\$9,852,000
FY 22-23 + 13% = \$1,287,000	Rate 18.00%	\$11,139,000
FY 23-24 + 0% = \$0	Rate 18.00%	\$11,139,000

#### Estimated Impact of Employer **PERS** Contribution Increases

<u>Year-over-Year Change</u>	<u>Current Projected Rates</u>	<u>Total Projected Employer Cost</u>
FY 21-22 + 11% = \$436,000	Rate 23.00%	\$4,361,000
FY 22-23 + 14% = \$626,000	Rate 26.30%	\$4,987,000
FY 23-24 + 4% = \$190,000	Rate 27.30%	\$5,177,000

## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2021-22 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 = \$1,863,873
- Cost for Utilities = \$2,219,644

#### Education Services items

- Local Control and Accountability Plan = \$5,327,000
- Two additional mandatory Professional Development days through 2022-23

One-time startup costs for West Park HS Phase 2 = \$1,500,000



ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
**FY 2021-22 BUDGET OVERVIEW**

➤ **EXPENSES (Cont.)**

Transfer to Special Reserve Fund 40

- Synthetic Fields and All-Weather Track = \$750,000

Transfer to Special Reserve Fund 41

- Co-Curricular equipment = \$100,000

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 <\$1,968,106>
  - Special Education <\$5,840,120>
- TOTAL <\$7,808,226>

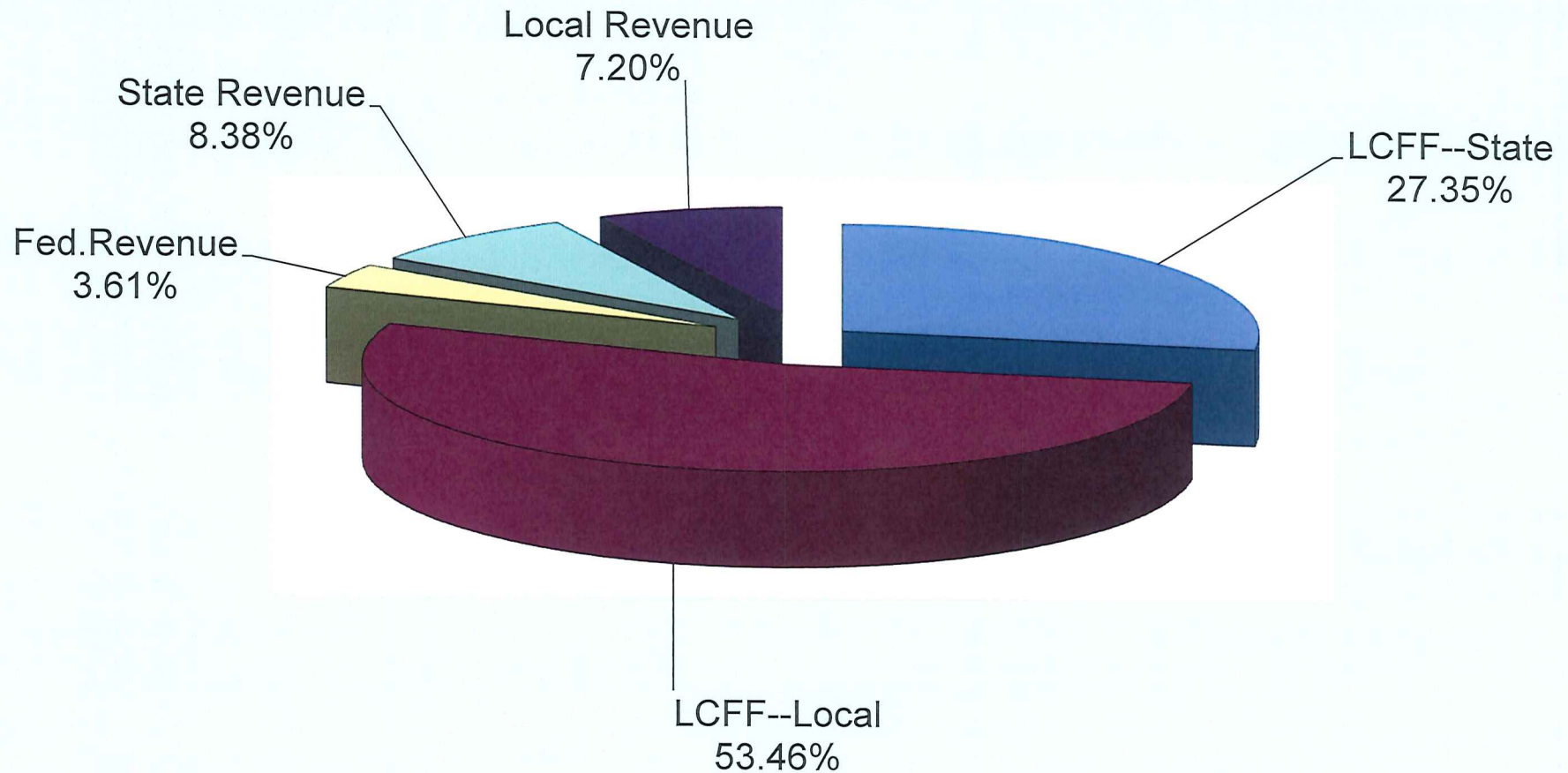
ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND FY 2021/22  
Public Hearing at May 25, 2021

**EXECUTIVE SUMMARY**

DESCRIPTION	SRC/ OBJ	2020-21 Estimated Actuals	2021-22 Tentative Budget	VARIANCE
<b>A. REVENUES</b>				
1. LCFF Sources		102,647,044	110,105,021	7,457,977
2. Federal Revenue		10,404,725	10,645,851	241,126
3. Other State Revenues		21,769,779	14,290,629	(7,479,150)
4. Other Local Revenues		8,942,514	9,609,924	667,410
<b>5. TOTAL REVENUES</b>		143,764,062	144,651,425	887,363
<b>B. EXPENDITURES</b>				
1. Salaries-Certificated		61,754,438	62,279,736	525,298
2. Salaries-Classified		18,664,288	20,775,557	2,111,269
3. Employee Benefits		31,726,820	34,682,549	2,955,729
4. Books & Supplies		8,498,943	7,800,947	(697,996)
5. Services, Other Operating Expenses		12,477,107	17,356,774	4,879,667
6. Capital Outlay		686,310	134,950	(551,360)
7. Other Outgoing, Support, Adjs.		851,395	962,183	110,788
8. Direct Support/Indirect Costs To Other Funds		(159,430)	(176,846)	(17,416)
<b>9. TOTAL EXPENDITURES (1000-7590)</b>		134,499,871	143,815,850	9,315,979
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		9,264,191	835,575	(8,428,616)
<b>D. OTHER FINANCING SOURCES/(USES)</b>		(499,761)	(1,039,000)	(539,239)
<b>E. NET INCR.(DECR.) TOTAL</b>		8,764,430	(203,425)	(8,967,855)
<b>F. BEGINNING FUND BAL. 7/1</b>		23,915,633	32,680,063	8,764,430
<b>G. ENDING FUND BALANCE 6/30</b>		32,680,063	32,476,638	(203,425)
<b>(I) Calculation of Current Year's Operations</b>				
Net Increase (Decrease) on Financial Statement [Line E]		8,764,430	(203,425)	(8,967,855)
Adj. For: Department and Categorical Expense Carryovers From Last Year		6,728,517	7,306,032	577,515
Adj. For: Department and Categorical Expense Carryovers To Next Year		(7,306,032)	(266,897)	7,039,135
Net Increase (Decrease) From Current Year's Operations		8,186,915	6,835,710	

Roseville Joint Union High School District  
Tentative Budget FY 2021-22  
at May 25, 2021

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

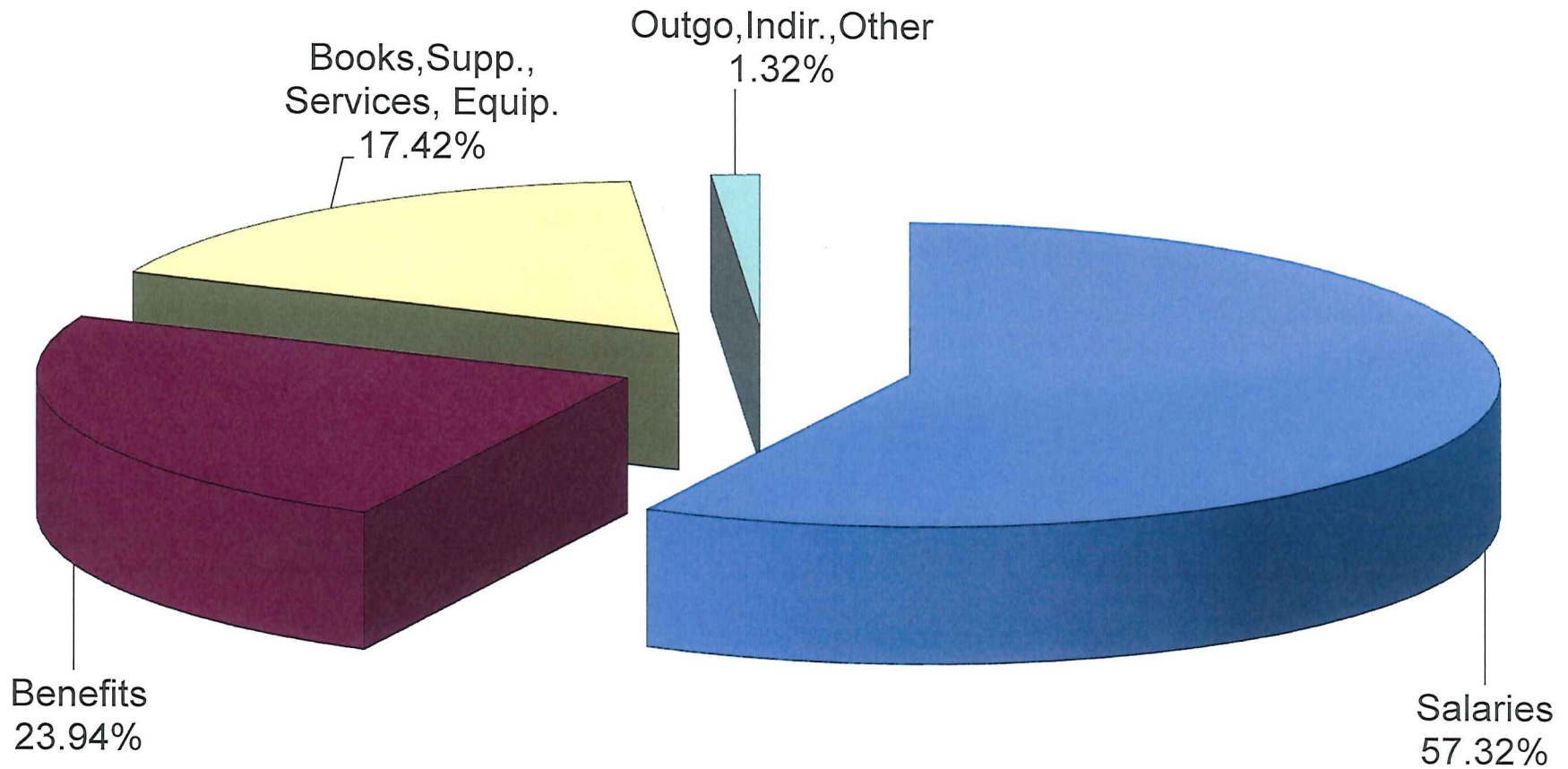


"Where It Comes From"



Roseville Joint Union High School District  
Tentative Budget FY 2021-22  
at May 25, 2021

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



"Where It Goes"

# Roseville Joint Union High School District

Revised Multi Year Projection

Public Hearing as of 5/25/21

## LCFF Multi-Year Projection

CA Department of Finance (DOF) LCFF Estimates

		MYP 20-21		MYP 21-22		MYP 22-23		MYP 23-24	
		Estimated Actuals		Public Hearing		Projected		Projected	
(A)	Beginning Fund Balance:	\$	23,915,633	\$	32,680,063	\$	32,476,638	\$	16,051,071
	Revenue: LCFF Sources	\$	102,647,044	\$	110,105,021	\$	113,399,223	\$	117,205,830
	Revenue: Other Sources	\$	41,197,257	\$	34,627,404	\$	24,091,833	\$	24,161,707
(a)	Total Revenue:	\$	143,844,301	\$	144,732,425	\$	137,491,056	\$	141,367,537
	Expenses	\$	135,079,871	\$	144,935,850	\$	140,494,897	\$	142,479,251
	Add'l One-Time Expenses needed for 10% reserve cap					\$	13,421,726		
(b)	Total Expense:	\$	135,079,871	\$	144,935,850	\$	153,916,623	\$	142,479,251
(B)	(a-b) Incr/(Decr)	\$	8,764,430	\$	(203,425)	\$	(16,425,567)	\$	(1,111,714)
(A+B)	Ending Fund Balance	\$	32,680,063 24.19%	\$	32,476,638 22.41%	\$	16,051,071 10.43%	\$	14,939,357 10.49%
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	\$	71,734 0.05%	\$	- 0.00%	\$	- 0.00%	\$	- 0.00%
	Subtotal Nonspendable	\$	81,734 0.06%	\$	10,000 0.01%	\$	10,000 0.01%	\$	10,000 0.01%
	Restricted	\$	6,297,717 4.66%	\$	266,897 0.18%	\$	656,405 0.43%	\$	711,473 0.50%
Assigned Components:									
	West Park High School Phase 1 Carryover	\$	350,000 0.26%	\$	- 0.00%	\$	- 0.00%	\$	- 0.00%
	West Park High School Phase 2 Startup	\$	1,500,000 1.11%	\$	- 0.00%	\$	- 0.00%	\$	- 0.00%
	Categorical and Site-Base Carryovers	\$	658,315 0.49%	\$	- 0.00%	\$	- 0.00%	\$	- 0.00%
	Subtotal Assigned	\$	2,508,315 1.86%	\$	- 0.00%	\$	- 0.00%	\$	- 0.00%
Unassigned Components:									
	Resv. For Econ. Uncertainty - Board (3%)	\$	4,052,396 3.00%	\$	4,348,076 3.00%	\$	4,617,499 3.00%	\$	4,274,378 3.00%
	Resv. For Econ. Uncertainty - State (3%)	\$	4,052,396 3.00%	\$	4,348,076 3.00%	\$	4,617,499 3.00%	\$	4,274,378 3.00%
	Unassigned/Unappropriated Funds	\$	15,687,505 11.61%	\$	23,503,589 16.22%	\$	6,149,668 4.00%	\$	5,669,128 3.98%
	Subtotal Unassigned	\$	23,792,297 17.61%	\$	32,199,741 22.22%	\$	15,384,666 10.00%	\$	14,217,884 9.98%
	Ending Fund Balance	\$	32,680,063 24.19%	\$	32,476,638 22.41%	\$	16,051,071 10.43%	\$	14,939,357 10.49%

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

**Public Hearing**  
**2021-22 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.

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	2021-22 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$32,199,741.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects		Form 17
Total Assigned and Unassigned Ending Fund Balances		\$32,199,741.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$4,348,076.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$27,851,665.00	

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2021-22 Budget	Description of Need
01	General Fund	\$4,348,076.00	Board 3% uncertainty reserve
01	General Fund	\$23,503,589.00	Reserves not yet assigned, but planning is in process
Total of Substantiated Needs		\$27,851,665.00	



**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
SUMMARY OF OTHER FUNDS  
FY 2021 - 2022 TENTATIVE BUDGET**

	<b>Fund 11</b>	<b>Fund 13</b>	<b>Fund 14</b>	<b>Fund 15</b>	<b>Fund 40</b>	<b>Fund 41</b>	<b>Fund 73</b>
	<b>Adult</b>	<b>Cafeteria</b>	<b>Deferred Maint</b>	<b>Pupil Transp</b>	<b>Special Reserve</b>	<b>Special Reserve</b>	<b>Scholar- ships</b>
<b>REVENUE</b>	<b>3,885,788</b>	<b>3,647,655</b>	<b>12,000</b>	<b>2,800</b>	<b>9,000</b>	<b>0</b>	<b>77,300</b>
<b>PROJECT/EXPENSE</b>	<b>(3,901,868)</b>	<b>(3,748,767)</b>	<b>(1,411,540)</b>	<b>(207,656)</b>	<b>(1,180,000)</b>	<b>(100,000)</b>	<b>(158,450)</b>
<b>TRANSFERS IN &amp; SOURCES</b>			<b>700,000</b>	<b>150,000</b>	<b>750,000</b>	<b>100,000</b>	
<b>TRANSFERS OUT &amp; USES</b>							
<b>Inc (Decr) In Fund Balance</b>	<b>(16,080)</b>	<b>(101,112)</b>	<b>(699,540)</b>	<b>(54,856)</b>	<b>(421,000)</b>	<b>0</b>	<b>(81,150)</b>
<b>Beg. Balance July 1</b>	<b>122,343</b>	<b>2,118,999</b>	<b>2,619,659</b>	<b>287,055</b>	<b>1,991,149</b>	<b>0</b>	<b>581,674</b>
<b>End Balance June 30</b>	<b>106,263</b>	<b>2,017,887</b>	<b>1,920,119</b>	<b>232,199</b>	<b>1,570,149</b>	<b>0</b>	<b>500,524</b>

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
SUMMARY OF FACILITY FUNDS  
FY 2021 - 2022 TENTATIVE BUDGET**

	Fd 25/8800 Developer Fees/ Bldg Fund	Fund 35 State Prop 51 Construction
<b>REVENUE</b>		
Developer Fees	8,000,000	
Interest	50,000	
Other Misc Income		30,645,923
<b>Total Revenue</b>	<b>8,050,000</b>	<b>30,645,923</b>
<b>PROJECT/EXPENSE</b>	<b>(5,868,516)</b>	<b>(30,645,923)</b>
<b>TRANSFERS IN &amp; SOURCES</b>		
Transfers In	120,000	
Bond Sales	30,000,000	
<b>Total Transfers &amp; Sources</b>	<b>30,120,000</b>	<b>0</b>
<b>TRANSFERS OUT &amp; USES</b>		
<b>Inc (Decr) in Fund Balance</b>	<b>32,301,484</b>	<b>0</b>
<b>Beg. Balance July 1</b>	<b>124,551</b>	<b>0</b>
<b>End Balance June 30</b>	<b>32,426,035</b>	<b>0</b>

## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

### **MAJOR FACILITY PROJECTS FY 2021-22**

The projects listed below are larger projects that are expected to incur costs in the 2021-22 fiscal year:

- West Park HS Phase II Classroom buildings
- West Park HS Phase II Multi Purpose Building
- West Park HS Competition Pool
- Antelope HS Stadium Support Building
- Roseville HS Stadium Support Building
- Woodcreek HS Stadium Support Building
- Oakmont HS Stadium Support Building
- Granite Bay HS Stadium Support Building



## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

### **PLANNED NEXT STEPS AT 5-25-21**

#### ➤ **State Budget Adoption Impacts**

- Analyze Governor's 2021-22 Budget for any necessary changes to District's adopted budget and MYP

#### ➤ **Post Budget Adoption**

- Prepare the District's 2020-21 Unaudited Actuals for the Board in September