

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
ROSEVILLE, CALIFORNIA

**FY 2021-22
TENTATIVE BUDGET**



June 29, 2021

BOARD OF TRUSTEES

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Approved by:

Jess Borjon
Interim Superintendent

Prepared by:

Joe Landon, CPA
Assistant Superintendent, Business Services

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Director of Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
TENTATIVE BUDGET
June 29, 2021

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ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

KEY STAFF POSITIONS

@ June 16, 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

Amber Clark, Granite Bay High School

Ross Fernandes, Independence High School

Dr. Isabel Govea, Oakmont High School

Becky Guzman, West Park High School

Tino Guzman, Antelope High School

Sybil Healy, Interim, Adelante High School

Dr. Nick Richter, Roseville High School

Lisa Voss, Roseville Adult School

Executive Directors

Judy Fischer, Wellness

Craig Garabedian, Special Education

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

Jennifer Leighton, Learning Support Services (effective 7/1/21)

Melanie Prosser, Student Engagement (effective 7/1/21)

Directors

Jay Brown, Nutrition Services

Val Buckingham, Curriculum & Instruction

Diana Christensen, Human Resources-Classified

Scott Davis, Senior Director, 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

June 29, 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
Wellness Department	125 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

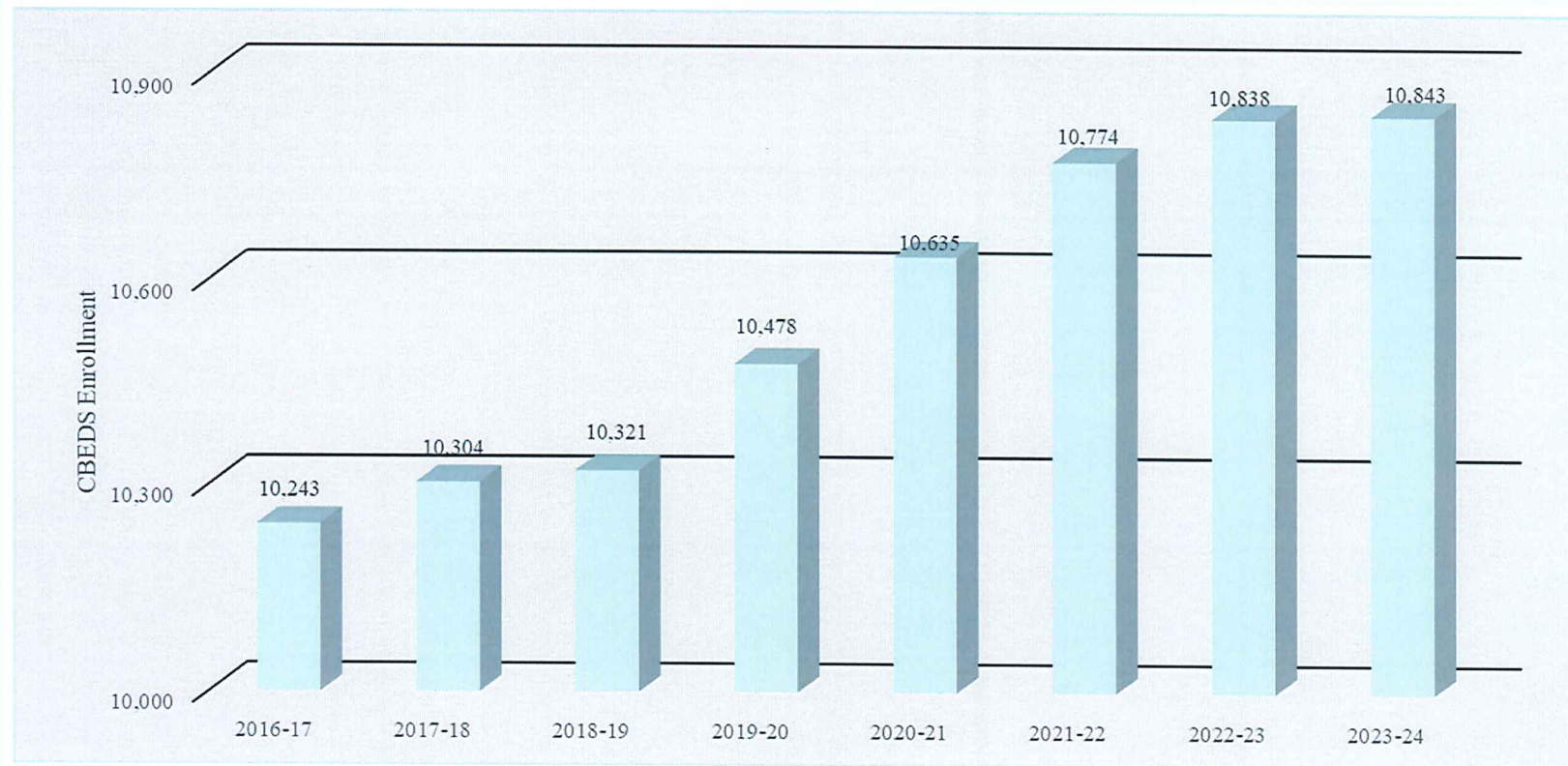
ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
Enrollment Data
FY 2019-20

Tentative Budget June 27, 2019

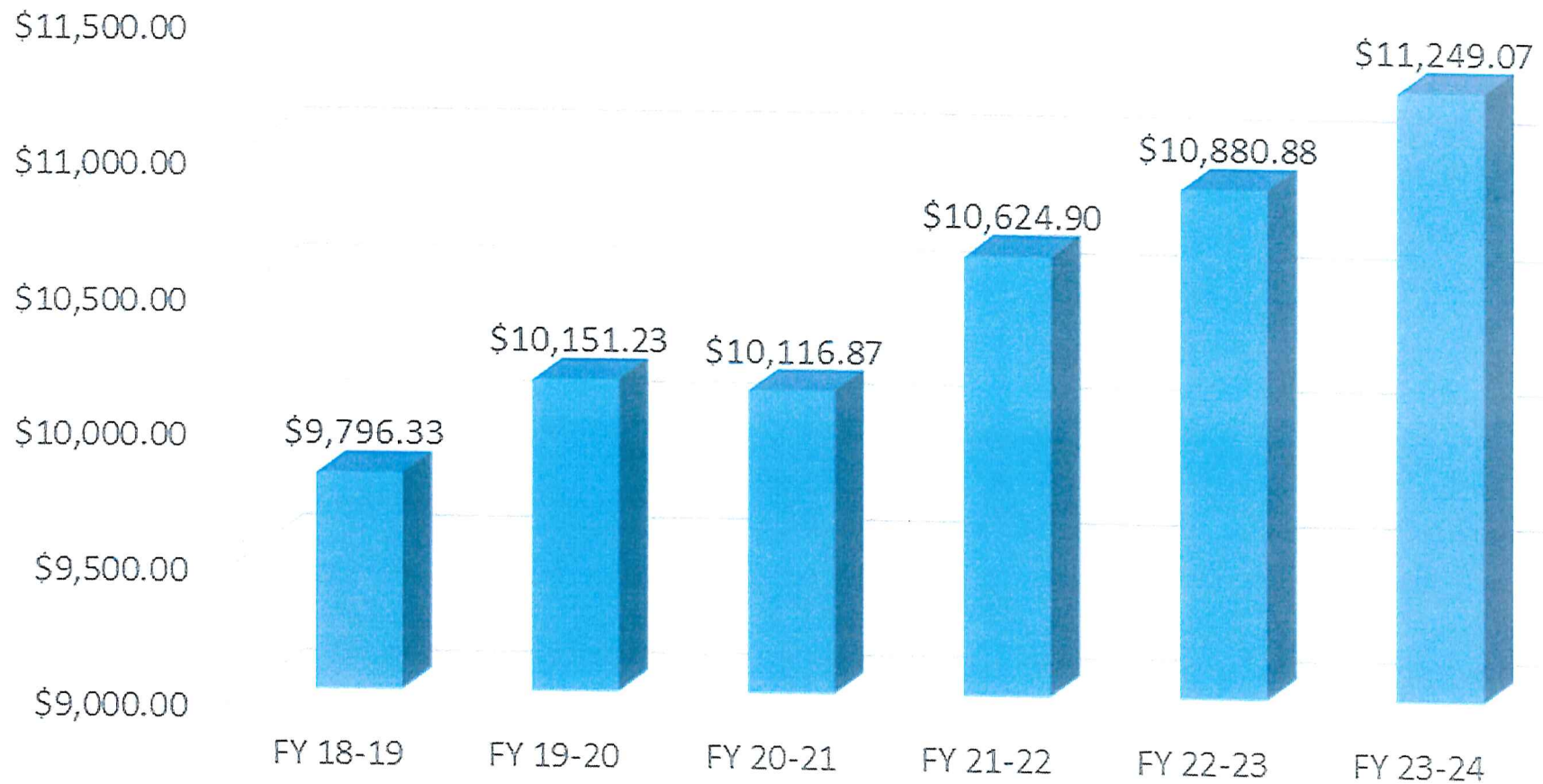
	2018-19	2019-20	2020-21	2021-22
CBEDS ENROLLMENT	Actual	Actual	Projection	Projection
Adelante High School	102	109	127	127
Antelope High School	1809	1819	1862	1790
Granite Bay High School	2073	2061	2026	1954
Oakmont High School	2044	2131	1840	1730
Roseville High School	1968	2006	1918	1885
West Park High School	0	0	575	982
Woodcreek High School	2127	2135	2100	2005
Subtotal	10123	10261	10448	10473
Independent Study	167	186	160	160
Subtotal Regular Instruction	10290	10447	10608	10633
Special Education - Private NPS/NPA	18	22	19	19
Subtotal	10308	10469	10627	10652
COE-Special Ed.& Community Progs.	13	9	8	8
TOTAL STATE AID ENROLLMENT	10321	10478	10635	10660
Annual Enrollment Change From Prior Yr.	17	157	157	25
Annual % Change From Prior Yr.	0.16%	1.52%	1.50%	0.24%
Less: Interdistrict Enrollment	-801	-909	-981	-981
Net Resident Students	9520	9569	9654	9679

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
Tentative Budget 6/29/21 based on State Dept. of Finance Projections

<i>LCFF 4 Year Summary Tentative Budget 6/29/21</i>	20/21 Est. Actuals	21/22 Tentative	22/23 Projection	23/24 Projection
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%
Current LCFF \$/ADA	\$10,116.87	\$10,624.90	\$10,880.88	\$11,249.07

BOARD APPROVED 4/27/21 2021-22 POSITIONS	Location/Site	FTE	LCAP Supplemental	Categorical Funds	Unrestricted Funds
West Park High School Positions					
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
West Park SubTotal			\$ 37,971	\$ 92,392	\$ 488,403
Position Reinstatements					
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
Position Reinstatements Subtotal					\$ 657,267
Special Education Positions					
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	
Special Ed Subtotal				\$ 1,294,295	\$ -

BOARD APPROVED 4/27/21 2021-22 POSITIONS	Location/Site	FTE	LCAP Supplemental	Categorical Funds	Unrestricted Funds
Other Positions					
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	
Other Subtotal			\$ 92,492	\$ 449,681	\$ 76,354
Grand Total			\$ 130,463	\$ 1,836,368	\$ 1,222,024

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2021-22 BUDGET OVERVIEW
GENERAL FUND AT 6-29-21

➤ **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 = \$5,327,222
- 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
2021-22 LOCAL CONTROL and ACCOUNTABILITY PLAN
LCAP Preliminary Expenditure Plan
Tentative Budget 2021-22

LO2		Est Actuals	Adopted
		2020-21	2021-22
001	Learning Support Specialists (LSS)	\$ 566,019.00	\$ 572,836.00
004	Advanced Via Individual Determination Program (AVID)	\$ 41,005.00	\$ 42,446.00
005	Professional Development (Equity, EQ, acad. vocab/discourse)	\$ 75,000.00	\$ 116,166.00
007	Home Visit Program	\$ 54,976.00	\$ 18,602.00
009	Positive Behavior Interv. & Support (PBIS)	\$ 75,053.00	\$ 75,000.00
010	Marriage & Family Therapist Interns & Support (MFT)	\$ 525,481.00	\$ 717,331.00
011	PBIS (Positive Behavior Intervention & Supports) Coordinator	\$ 250,794.00	\$ 420,205.00
012	Transportation (After School Hours)		\$ 30,000.00
013	Advanced Placement/Int. Baccalaureate Equity Program (EOS)	\$ 60,000.00	-
014	Interpreters/Translators	\$ 20,000.00	\$ 20,000.00
015	College & Career Visits		\$ 10,000.00
016	Additional Materials/Supplies	\$ 23,492.00	\$ 40,202.00
017	Intervention Counselors/English Learner Specialists (IC/EL)	\$ 684,741.00	\$ 1,188,657.00
019	Credit Recovery & A-G Recovery	\$ 327,720.00	
020	English Learner Program (Districtwide and Site EL Plans)	\$ 138,834.00	\$ 170,000.00
021	Site Intervention Teacher Staffing	\$ 653,701.00	\$ 669,363.00
025	Ind HS 0.5 FTE Admin. Asst. (Credit Recovery Support)	\$ 19,529.00	-
026	Site ELD Staffing	\$ 633,892.00	\$ 649,078.00
027	PSAT for All 10th Graders	\$ 42,000.00	\$ 42,000.00
029	Concurrent Senior Program (Roseville Adult School)	\$ 56,205.00	
032	Family Engagement	\$ 141,339.00	\$ 145,376.00
033	Alt Ed CTE support	\$ -	\$ 25,000.00
034	Adelante SRO	\$ 149,510.00	\$ 173,835.00
035	Wellness Centers	\$ 25,000.00	\$ 25,000.00
036	AdHS Nurse (4 hours)	\$ 141,081.00	\$ 262,534.00
037	Director C&I- STEM (.5 funded LCAP)	\$ 50,819.00	\$ 88,166.00
038	Anticipated budget augmentations	\$ -	\$ (174,575.00)
	Total	\$ 4,756,191.00	\$ 5,327,222.00

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2021/22
Tentative Budget at June 29, 2021

EXECUTIVE SUMMARY

DESCRIPTION	SRC/ OBJ	2020-21 Estimated Actuals	2021-22 Tentative Budget	VARIANCE
A. REVENUES				
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
5. TOTAL REVENUES		143,764,062	144,651,425	887,363
B. EXPENDITURES				
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)
9. TOTAL EXPENDITURES (1000-7590)		134,499,871	143,815,850	9,315,979
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		9,264,191	835,575	(8,428,616)
D. OTHER FINANCING SOURCES/(USES)		(499,761)	(1,039,000)	(539,239)
E. NET INCR.(DECR.) TOTAL		8,764,430	(203,425)	(8,967,855)
F. BEGINNING FUND BAL. 7/1		23,915,633	32,680,063	8,764,430
G. ENDING FUND BALANCE 6/30		32,680,063	32,476,638	(203,425)
(1) Calculation of Current Year's Operations				
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
GENERAL FUND FY 2021/22
Tentative Budget at June 29, 2021

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2020-21 Estimated Actuals	2021-22 Tentative Budget	VARIANCE
LCFF SOURCES				
Principal Apportionment				
State Aid-Current Year	8011	36,177,500	43,812,169	7,634,669
State Aid-Education Protection Account	8012	1,999,424	2,055,502	56,078
County and District Taxes	8041	71,794,443	72,000,000	205,557
SUB TOTAL		109,971,367	117,867,671	7,896,304
Revenue Limit Transfer (Adult Ed & Def Maint)	8091	(108,275)	(708,275)	(600,000)
Transfers to Charter Schools in lieu of property taxes	8096	(8,831,832)	(8,670,159)	161,673
Property Tax Transfers - SELPA	8097	1,615,784	1,615,784	-
SUB TOTAL, LCFF SOURCES		102,647,044	110,105,021	7,457,977
TOTAL, LCFF SOURCES		102,647,044	110,105,021	7,457,977
FEDERAL REVENUES				
Special Ed.-PI 94-142 (3310/5001)	8181	1,459,351	1,459,351	-
Special Ed.-PI 94-142 (3311)	8181	2,122	-	(2,122)
IDEA Mental Health (3327)	8182	136,879	123,233	(13,646)
Medi-Cal Admin. Activities (0006)	8290	200,000	200,000	-
ESSER	8290	508,429	-	(508,429)
ESSER II	8290	2,549,077	-	(2,549,077)
ESSER III	8290	-	5,786,640	5,786,640
GEER (3215)	8290	361,109	-	(361,109)
CARES CRF (3220)	8290	3,405,720	-	(3,405,720)
TITLE I - Basic (3010/1140)	8290	650,857	1,726,279	1,075,422
CSI (3182)	8290	286,694	609,161	322,467
Voc. Ed. PI 576- (3550/1140)	8290	155,173	162,293	7,120
TITLE II, Teacher Quality (4035/1140)	8290	156,058	213,198	57,140
TITLE IV, Student Support (4127/1140)	8290	170,239	72,430	(97,809)
TITLE IV, Student Support (4128)- competitive	8290	211,206	-	(211,206)
TITLE III - Immigrant (4201/1140)	8290	526	44,313	43,787
TITLE III- Limited Eng.Prof. Std. (4203/1140)	8290	40,861	66,981	26,120
TITLE X- McKinney-Vento (5630)	8290	75,561	83,684	8,123
We Can Work (5810)	8290	34,863	98,288	63,425
TOTAL, FEDERAL REVENUES		10,404,725	10,645,851	241,126
OTHER STATE REVENUES				
Mandated Cost Reimb. (0020/0000)E	8550	617,567	626,840	9,273
Lottery Income Unrestricted (1100/0000)E	8560	1,537,814	1,562,054	24,240
Lottery Income Restricted (6300/0000)E	8560	481,420	510,271	28,851
Other State.--CELDT/Student ID (0000)	8590	1,485	1,500	15
CTEIG (state) (6387)	8590	783,779	1,577,769	793,990
Special Ed. Mental Health Prop 98 (6512 & 6546)	8590	643,706	643,706	-
Special Education-Workability (6520)	8590	202,228	198,575	(3,653)
TUPE Tier 2 (6690)	8590	85,878	173,153	87,275
TUPE (6695)	8590	273,623	212,046	(61,577)
Health Academy-OHS (R7220/G1420)	8590	79,315	100,275	20,960
Classified EE Summer assistance program (7415)	8590	138,600	178,333	39,733
Prop 98 (COVID) (7420)	8590	862,566	-	(862,566)
IPI (7422)	8590	3,339,867	3,000,000	(339,867)
ELO (7425)	8590	6,512,342	-	(6,512,342)
ELO- Paras ((7426)	8590	703,482	-	(703,482)
STRS On-Behalf Pension (7690)	8590	5,506,107	5,506,107	-
TOTAL, OTHER STATE REVENUES		21,769,779	14,290,629	(7,479,150)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2021/22
Tentative Budget at June 29, 2021

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2020-21 Estimated Actuals	2021-22 Tentative Budget	VARIANCE
OTHER LOCAL REVENUES				
Community Redevelopment Funds	8625	470,000	511,000	41,000
Sale of Equipment/Supplies	8631	2,136	-	(2,136)
Food Sales	8634	3,000	-	(3,000)
Use of Facilities (0000/0000)	8650	8,250	330,000	321,750
Interest-Regular	8660	108,000	103,000	(5,000)
-Student Fees (7230/0000)	8675	35,000	50,000	15,000
-Districts-HTS (7230/0000)	8677	1,400,000	1,400,000	-
-CTE Incentive Grant (9038)	8677	198,678	-	(198,678)
-Charter oversight fee-1%	8677	126,983	133,872	6,889
Strong workforce grant- WBL	8677	184,018	499,790	315,772
Strong workforce grant- Industry	8677	16,495	74,252	57,757
Strong workforce grant- RAS	8677	39,685	263,624	223,939
Strong workforce grant- CMA	8677	-	109,587	109,587
-Other Revenues (0073/0000)	8699	15,000	250,000	235,000
-Transportation-Other (7230/0000)	8699	36,272	-	(36,272)
Site Fees (TY 14)	8699	4,553	-	(4,553)
Unrestricted donations	8699	3,238	-	(3,238)
Student Fees	8699	49,782	-	(49,782)
Adopted textbooks	8699	1,743	-	(1,743)
Special Ed Workability	8699	24	-	(24)
Transportation- Sp Ed	8699	2,026	-	(2,026)
RMMA	8699	8,089	-	(8,089)
CTEIG	8699	400	-	(400)
Chromebook protection plan	8699	35,000	80,000	45,000
Restricted donations	8699	7,058	1,650	(5,408)
Local Prog - AP and IB Testing (9625)	8699	437,031	384,000	(53,031)
Local Prog - PSAT Testing (9630)	8699	6,855	8,000	1,145
IB Testing	8699	60,000	60,000	-
SAT Testing	8699	-	1,000	1,000
Physical Ed support	8699	99	67,700	67,601
Physicals	8699	4,000	5,000	1,000
Health Academy	8699	10,000	-	(10,000)
Placer Art Council	8699	1,000	-	(1,000)
Kaiser Wellness	8699	25,000	-	(25,000)
WalMart	8699	1,000	-	(1,000)
SIG Wellness	8699	46,745	50,908	4,163
Other-Cell Towers, Misc.(0000/0000)	8699	1,323,933	961,931	(362,002)
Special Ed. Master Plan (6500/5001)	8792	4,271,421	4,264,610	(6,811)
TOTAL, OTHER LOCAL REVENUES		8,942,514	9,609,924	667,410
GRAND TOTAL, ALL REVENUES		143,764,062	144,651,425	887,363

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2021/22
Tentative Budget at June 29, 2021

EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2020-21 Estimated Actuals	2021-22 Tentative Budget	VARIANCE
CERTIFICATED SALARIES				
Teachers	1100	44,715,712	44,925,166	209,454
Teachers-Substitutes				
-Staff and Curriculum Dev., Sp.Ed, Summer Sch., Categorical Progs., General Secondary, etc.	1110	732,201	843,455	111,254
Teachers-Extra Assignments				
Categorical Progs., Summ. Sch., Aca. Decath, Staff Dev., Home Teaching,	1120	775,519	768,066	(7,453)
Teachers-Substitutes Long Term	1130	50,000	50,000	-
Teachers-Stipends	1190	927,319	482,507	(444,812)
Subtotal 1100 Series		47,200,751	47,069,194	(131,557)
Certif. Pupil Support-Couns., Deans, Psych., Misc.	1200	5,869,377	6,055,134	185,757
Certif. Pupil Support-substitutes	1210	2,000	-	(2,000)
Certif. Pupil Support-extra time	1220	4,370	1,000	(3,370)
Certif. Pupil Support-Librarians	1230	340,090	289,848	(50,242)
Certif. Pupil Support-Nurses	124x	759,832	833,640	73,808
Certif. Pupil Support-Stipends	1290	500	500	-
Certif. Supervisory/Administrative	13xx	6,009,401	6,377,192	367,791
Special Proj. Coord., Mentors	19xx	1,568,117	1,653,228	85,111
TOTAL, CERTIFICATED SALARIES		61,754,438	62,279,736	525,298
CLASSIFIED SALARIES				
Instructional Aides & Aide Subs.	2100	2,656,448	3,555,744	899,296
Coaches, Athletic Directors	2160	1,670,294	1,950,239	279,945
Classif. Support-Custodial/Maint. Monitors	2200	5,769,330	6,256,541	487,211
Bus Drivers/Mechanics	229X	1,486,129	1,604,364	118,235
Classif. /Supervisory/Admin./Board	23xx	1,128,405	1,196,623	68,218
Classif. Support-Secretarial/Clerical	24xx	5,009,810	5,204,635	194,825
Other Classified Salaries-- Technology, Technicians, Students, Misc.	29xx	943,872	1,007,411	63,539
TOTAL, CLASSIFIED SALARIES		18,664,288	20,775,557	2,111,269
proof total for 1000's and 2000's		80,418,726	83,055,293	2,636,567
EMPLOYEE BENEFITS				
STRS	3100	15,304,138	15,357,493	53,355
PERS	3200	3,472,278	4,360,243	887,965
FICA	3300	1,171,244	1,245,520	74,276
Medicare	331x	1,127,936	1,168,121	40,185
Health	3400	9,739,694	10,651,888	912,194
SUI	3500	39,130	996,129	956,999
W.Comp	3600	763,415	789,089	25,674
Life	3900	108,985	114,066	5,081
TOTAL, EMPLOYEE BENEFITS		31,726,820	34,682,549	2,955,729
Proof total for S & B's		112,145,546	117,737,842	5,592,296

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2021/22
Tentative Budget at June 29, 2021

EXPENDITURE DETAIL

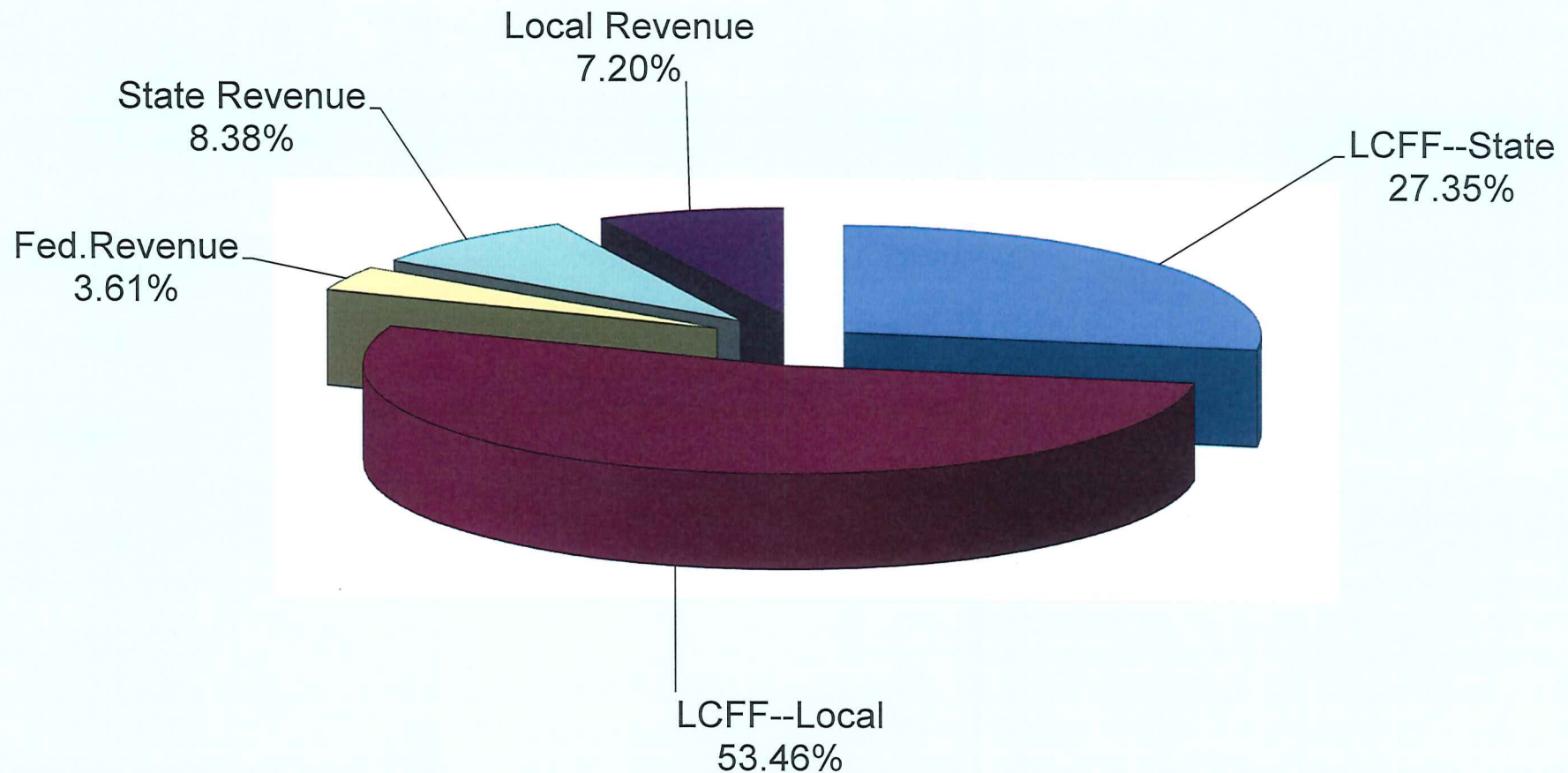
DESCRIPTION	SRC/ OBJ	2020-21 Estimated Actuals	2021-22 Tentative Budget	VARIANCE
BOOKS AND SUPPLIES				
Textbooks	4100	262,173	750,000	487,827
Books other than Textbooks	4200	210,338	101,659	(108,679)
Materials and Supplies	4300	5,093,725	6,738,679	1,644,954
Pupil Transportation Supplies	433X	1,500	1,500	-
Noncapitalized Equipment	4400	2,931,207	209,109	(2,722,098)
TOTAL, BOOKS AND SUPPLIES		8,498,943	7,800,947	(697,996)
SERVICES, OTHER OPERATING EXPENSES				
Travel-Conferences/Mileage	5200	207,421	372,644	165,223
Dues and Memberships	5300	87,598	82,840	(4,758)
Property, Casualty & Deductible	5400	1,400,904	1,393,712	(7,192)
Utilities & Housekeeping	5500	1,891,360	2,219,644	328,284
Rentals, Leases, and Repairs	5600	1,107,876	1,214,218	106,342
Direct Interfund Charges	57xx	232	-	(232)
Other Svcs. & Exp.	58XX	5,220,803	3,583,486	(1,637,317)
Legal Services	5810	386,500	431,500	45,000
Audit	5811	52,000	52,000	-
Non-Public School Tuition	5840	1,008,016	1,102,000	93,984
FS&L Categorical Project Reserves	5890	480,366	6,241,775	5,761,409
Telecommunication	5901/3	594,219	628,530	34,311
Postage	5902	39,812	34,425	(5,387)
TOTAL, SERVICES AND OPER. EXPENSES		12,477,107	17,356,774	4,879,667
CAPITAL OUTLAY				
Land Improvements	6170	30,122	8,850	(21,272)
Building Improvements	6200	35,450	-	(35,450)
Equipment Additions	6400	606,238	111,600	(494,638)
Equipment Replacements	6500	14,500	14,500	-
TOTAL, CAPITAL OUTLAY		686,310	134,950	(551,360)
OTHER OUTGOING (7100-7299,7400-7499)				
State Special Schools (G5001/F9200)	7130	8,275	8,310	35
Spec.Ed.Excess Cost from PCOE(G5001/F9200)	7142	843,120	863,873	20,753
Transfer of Pass-Thru Revenue	7211	-	90,000	90,000
TOTAL, OTHER OUTGOING		851,395	962,183	110,788
INTERPROG/INTERFD SUPP. (7300-7399)				
Indirect Costs to Cafeteria Fund 13 (G0000/F7200)	7350	(175,304)	(194,105)	(18,801)
Indirect Costs to Adult Fund 11 (G0000/F7200)	7351	(55,776)	(53,962)	1,814
Debt/COPs Interest Exp. (G0000/F9100)	7438	11,106	10,170	(936)
Debt/COPs Principal Pmt. (G0000/F9100)	7439	60,544	61,051	507
TOTAL INTERPROG/INTERFD SUPP.		(159,430)	(176,846)	(17,416)
TOTAL, EXPENDITURES 1000 THRU 7590		134,499,871	143,815,850	9,315,979
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		9,264,191	835,575	(8,428,616)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2021/22
Tentative Budget at June 29, 2021

DESCRIPTION	SRC/ OBJ	2020-21 Estimated Actuals	2021-22 Tentative Budget	VARIANCE
D. OTHER FINANCING SOURCES/(USES)				
Transfers to:				
Sp. Bldg. Fund 40(G0000/F9300)	7612	260,000	750,000	490,000
Building Fund 25 (G0000/F9300)	7619	200,000	250,000	50,000
Transp. Equip. Fd.15 (G0000/F9300)	7619	120,000	120,000	-
b) Total, Transfers to		580,000	1,120,000	540,000
2) All Other Sources/Uses				
Proceeds from Capital leases	8972	80,239	81,000	761
TOTAL, OTHER FINANCING SOURCES/(USES) (1a -1b + 2a - 2b + 3)		(499,761)	(1,039,000)	(539,239)
E. NET INCREASE (DECREASE) IN FUND BALANCE		8,764,430	(203,425)	(8,967,855)
FUND BALANCE DETAIL				
NET INCREASE (DECREASE) IN FUND BAL.		8,764,430	(203,425)	(8,967,855)
F. BEGINNING FUND BALANCE PLUS ADJ. AT JULY 1	9791	23,915,633	32,680,063	8,764,430
COMPONENTS OF ENDING FUND BALANCE				
Reserves and Restrictions.....				
Revolving Cash Fund	9711	10,000	10,000	-
Prepaid Items	9713	71,734		(71,734)
REU - Board 3%	9789	4,052,396	4,348,076	295,680
REU - State 3%	9789	4,052,396	4,348,076	295,680
Restricted	9740	6,297,717	266,897	(6,030,820)
Categorical & Site Base Budget Carryovers	9780	658,315	-	(658,315)
West Park High School Startup Phase I Carryover	9780	350,000	-	(350,000)
West Park High School Startup Phase II	9780	1,500,000	-	
Undesignated/Unassigned		15,687,505	23,503,589	7,816,084
G. ENDING BALANCE COMPONENTS 6-30-XX	9790	32,680,063	32,476,638	1,296,575

Roseville Joint Union High School District
Tentative Budget FY 2021-22
at June 29, 2021

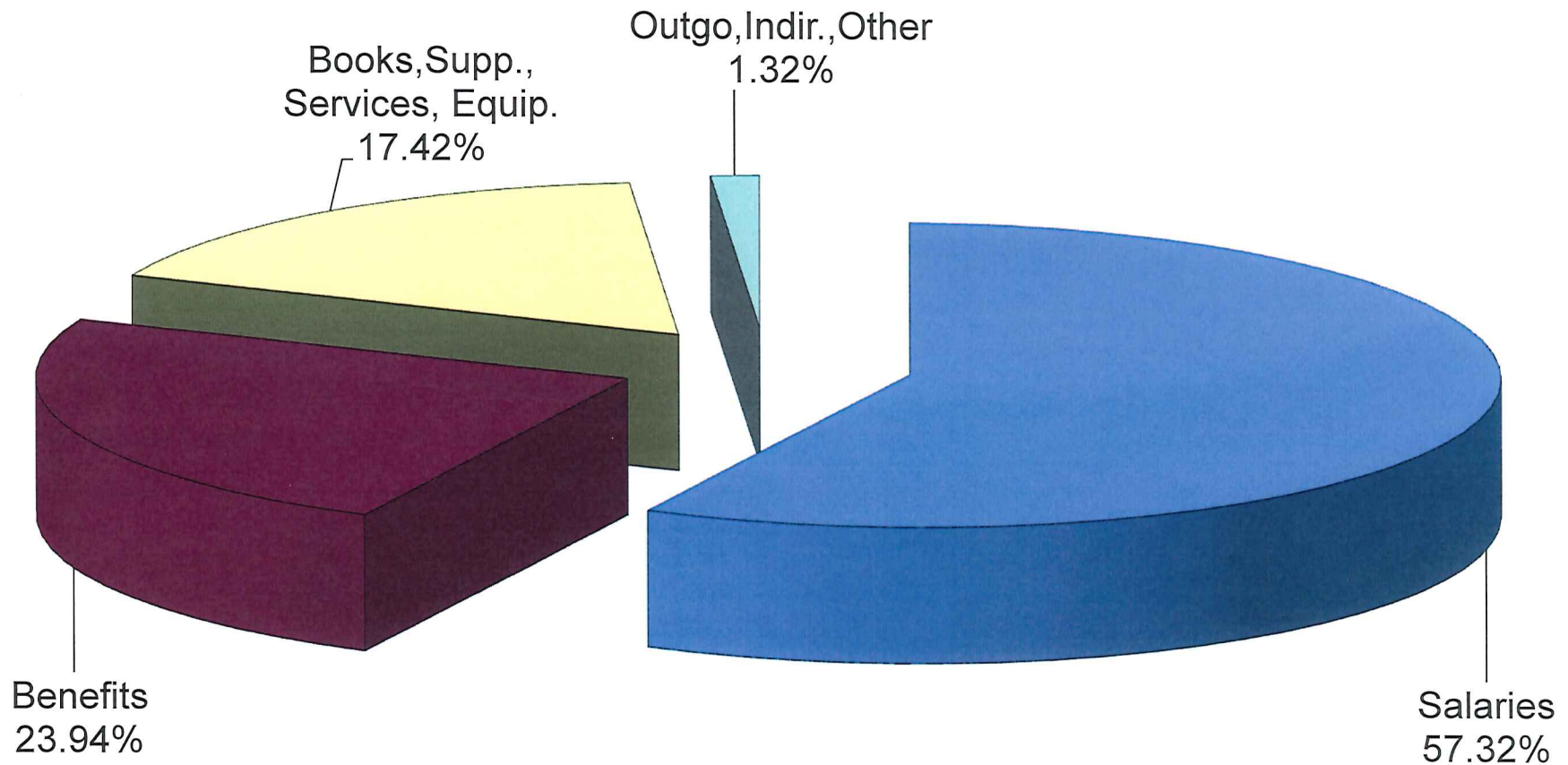
"Where it Comes From" - As a Percentage of Total Revenue



"Where It Comes From"

Roseville Joint Union High School District
Tentative Budget FY 2021-22
at June 29, 2021

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



"Where It Goes"

Roseville Joint Union High School District

Revised Multi Year Projection
Tentative Budget as of June 29, 2021

LCFF Multi-Year Projection

CA Department of Finance (DOF) LCFF Estimates

LCFF Multi-Year Projection			MYP	MYP	MYP	MYP
CA Department of Finance (DOF) LCFF Estimates			20-21	21-22	22-23	23-24
		Estimated Actuals	Tentative Budget	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

**Adopted Budget
 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.

Combined Assigned and Unassigned/unappropriated Fund Balances			Objects 9780/9789/9790
Form	Fund	2021-22 Budget	
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	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
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 FUNDS 11, 13, 14, 15, 40, 41, 73
ADOPTED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2022

<u>Revenues</u>	<u>Fund 11 Adult Ed</u>	<u>Fund 13 Cafeteria</u>	<u>Fund 14 Deferred Maint</u>	<u>Fund 15 Pupil Trans</u>	<u>Fund 40 Spec Reserve</u>	<u>Fund 41 Spec Reserve</u>	<u>Fund 73 Scholarship</u>
Revenue Transferred from the General Fund	8,275		700,000				
Federal Revenues	230,898	1,680,000					
State Revenues	3,524,792	118,000					
Other Local Income	120,823	1,841,655		1,000			77,300
Interest	1,000	8,000	12,000	1,800	9,000		
Total Revenues	3,885,788	3,647,655	712,000	2,800	9,000	0	77,300
<u>Expenditures</u>							
Salaries, Benefits	1,409,857	1,958,062					
Books & Supplies, Non-Capitalized Equip	38,669	1,517,100					
Other Services & Expenditures	69,383	79,500	100,000	14,741			12,300
Scholarship Awards							146,150
Site & Building Improvements			1,311,540		1,180,000		
Furniture and Equipment						100,000	
Other Outgo	2,329,997			192,915			
Support Costs	53,962	194,105					
Total Expenditures	3,901,868	3,748,767	1,411,540	207,656	1,180,000	100,000	158,450
<u>Other Sources/Uses</u>							
Transfers In, Lease Purchase Revenue				150,000	750,000	100,000	
Increase(Decrease) in Fund Balance	(16,080)	(101,112)	(699,540)	(54,856)	(421,000)	0	(81,150)
Beginning Fund Balance at July 1	122,343	2,118,999	2,619,659	287,055	1,991,149	0	581,674
Ending Fund Balance at June 30	106,263	2,017,887	1,920,119	232,199	1,570,149	0	500,524

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
DEVELOPER FEE AND PROP 51 FUNDS
ADOPTED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2022

Revenues	Fund 25/8800 Dev Fees	Fund 35 State Prop 51	Total
Developer Fees	8,000,000		8,000,000
Interest	50,000		50,000
State Apportionment		30,645,923	30,645,923
Total Revenues	8,050,000	30,645,923	38,695,923
Expenditures			
Salaries & Benefits	500,822		500,822
Supplies	250,000		250,000
Outside Services (Legal, Tech., etc.)	(30,195,266)	30,645,923	450,657
Site Purchase & Development	1,466,007		1,466,007
Architect & State Fees	1,801,742		1,801,742
New Construction & Leases	31,306,109		31,306,109
Testing and Inspections	739,102		739,102
Total Expenditures	5,868,516	30,645,923	36,514,439
Other Sources/Uses			
Transfers In, Lease Purchase Revenue	120,000		120,000
Proceeds from C.O.P./Bonds	30,000,000		30,000,000
Increase(Decrease) in Fund Balance	32,301,484	0	32,301,484
Beginning Fund Balance at July 1	124,551		124,551
Ending Fund Balance at June 30	32,426,035	0	32,426,035

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 6-29-21

➤ **State Budget Adoption Impacts**

- Analyze Governor's 2021-22 Enacted Budget for any necessary changes to District's adopted budget and MYP
 - Material changes will be brought back to the Board within 45 days

➤ **Post Budget Adoption**

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